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 WORKSHOP MEETING
OF THE MAYOR AND CITY COUNCIL OF THE CITY OF PROSPECT HEIGHTS
WILL BE HELD ON MONDAY, NOVEMBER 11, 2019 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 Audience Member

4. **APPROVAL OF MINUTES**

   A. October 28, 2019 City Council Regular Meeting Minutes

5. **PRESENTATIONS**

   A. Presentation by Lexington Homes of Proposed Muir Park Area Development, 1001 Oak Avenue and Tax Increment Financing Usage

   B. Presentation of Airport Layout Master Plan by the Chicago Executive Airport

   C. Audit Presentation by Eder, Casella & Co.

   D. Cannabis Committee Update by Chairman Tom Huitink

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

6. APPOINTMENTS/CONFIRMATIONS AND PROCLAMATIONS

7. PUBLIC COMMENT (Agenda Matters)

8. MAYOR HELMER'S ASSIGNED REPORTS

A. City Clerk Joanna Prisiajniouk -

B. City Treasurer Richard Tibbits -

C. Alderman Michelle Cameron -

D. Alderman Kathleen Quinn -

E. Alderman Wendy Morgan-Adams -

F. Alderman Patrick Ludvigsen -

G. Alderman Matthew Dolick -

H. Police Chief Jim Zawlocki - Report on Attendance at International Association of Police Chiefs Conference requested.

I. Deputy Clerk Karen Schultheis -

J. Finance Director Michael DuCharme -

K. Building and Economic Development Director Dan Peterson -

L. Assistant City Administrator Peter Falcone -

M. Director of Public Works Mark Roscoe -

N. City Administrator Wade -

O. Mayor Nicholas J. Helmer -

9. 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. R-19-45 Staff Memo and Resolution Authorizing an Agreement for the Regulation of Parking Area Traffic, Parking, Use and Maintenance Between the City of Prospect Heights and Stery Trucking/Quality Truck Repair

B. R-19-50 Staff Memo and Resolution approving Thorntons, 1600 N. Rand Road, Prospect Heights, Plat of Easement Dedication and Vacation

C. **R-19-51** Staff Memo and Resolution Approving a Final Plat of Big Fish Estate Subdivision at 1120 & 1128 N. Drury Lane, Arlington Heights, IL

10. OLD BUSINESS

11. NEW BUSINESS

A. ***Request for 1st Read Waiver*** **O-19-31** Staff Memo and Ordinance Approving a Special Use Permit for a Sit-Down Restaurant at 1612 N. Rand Road, Arlington Heights, IL for Lola's Pizza Palace (***1st Reading***)

B. **O-19-31** Staff Memo and Ordinance Approving a Special Use Permit for a Sit-Down Restaurant at 1612 N. Rand Road, Arlington Heights, IL for Lola's Pizza Palace (***2nd Reading***)

C. Consideration of Draft Cannabis Ordinance for Referral to Plan Commission Zoning Board of Appeals for Text Amendment to Allow Cannabis Related Uses as Permitted Special Uses, and Amending Chapters 1, 3, 7 of City Code

1. **O-19-32** (***Mayor's Ordinance Version***) Ordinance Amending Chapter 1 (Title, Intent and Purpose), Chapter 3 (General Provisions), Chapter 7 (Business Districts) of Title 5 (Zoning) of the City Code Pertaining to Adult-Use Cannabis (***1st Reading***)

2. **O-19-33** (***Council's Ordinance Straw Poll Version***) Ordinance Amending Chapter 1 (Title, Intent and Purpose), Chapter 3 (General Provisions), Chapter 7 (Business Districts) of Title 5 (Zoning) of the City Code Pertaining to Adult-Use Cannabis (***1st Reading***)

D. **O-19-34** Ordinance Amending the Code of the City of Prospect Heights by the Addition of Chapter 2-2-11 Imposing a Municipal Cannabis Retailer's Occupation Tax (***1st Reading***)

E. Estimate of Proposed 2019 Property Tax Levies

F. **O-19-35** An Ordinance for the Levy and Assessment of 2019 Taxes for the Fiscal Year Beginning May 1, 2019 and ending April 30, 2020 in and for the City of Prospect Heights Police Pension Fund (***First Reading***)

G. **O-19-36** An Ordinance for the Levy and Assessment of 2019 Taxes for the Fiscal Year Beginning May 1, 2019 and ending April 30, 2020 in and for the City of Prospect Heights Special Service Area Number One (***First Reading***)

H. **O-19-37** An Ordinance for the Levy and Assessment of 2019 Taxes for the Fiscal Year Beginning May 1, 2019 and ending April 30, 2020 in and for the City of Prospect Heights Special Service Area Number Two (***First Reading***)

I. **O-19-38** An Ordinance for the Levy and Assessment of 2019 Taxes for the Fiscal Year Beginning May 1, 2019 and ending April 30, 2020 in and for the City of Prospect Heights Special Service Area Number Three (***First Reading***)

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J. O-19-39 An Ordinance for the Levy and Assessment of 2019 Taxes for the Fiscal Year Beginning May 1, 2019 and ending April 30, 2020 in and for the City of Prospect Heights Special Service Area Number Four (***First Reading***)

K. O-19-40 An Ordinance for the Levy and Assessment of 2019 Taxes for the Fiscal Year Beginning May 1, 2019 and ending April 30, 2020 in and for the City of Prospect Heights Special Service Area Number Five (***First Reading***)

L. O-19-41 An Ordinance for the Levy and Assessment of 2019 Taxes for the Fiscal Year Beginning May 1, 2019 and ending April 30, 2020 in and for the City of Prospect Heights Special Service Area Number Eight (***First Reading***)

12. DISCUSSION OF WORKSHOP TOPICS:

A. Liquor License Code Review

B. 2020 Census

C. Staggered Elections

13. APPROVAL OF WARRANTS

A. Approval of Expenditures

General Fund	$107,315.02
Motor Fuel Tax Fund	$0.00
Palatine/Milwaukee Tax Increment Financing District	$0.00
Tourism District	$956.78
Development Fund	$0.00
Drug Enforcement Agency Fund	$916.11
Solid Waste Fund	$27,324.27
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	$341.88

Special Service Area #8 – Levee Wall #37	$5,795.00
Special Service Area-Constr #6 (Water Main)	$0.00
Special Service Area- Debt #6	$0.00
Capital Improvements	$0.00
Palatine Road Tax Increment Financing District	$0.00
Road Construction	$0.00
Road Construction Debt	$0.00
Water Fund	$31,248.88
Parking Fund	$492.38
Sanitary Sewer Fund	$1,060.00
Road/Building Bond Escrow	$0.00
TOTAL	**$175,450.32**
Wire Payments	
11/08/2019 PAYROLL POSTING	**$159,244.65**
SEPTEMBER ILLINOIS MUNICIPAL RETIREMENT FUND	**$17,203.93**
TOTAL WARRANT	**$351,898.90**

14. PUBLIC COMMENT (Non-Agenda Matters)

15. EXECUTIVE SESSION

16. ACTION ON EXECUTIVE SESSION ITEMS, IF REQUIRED

17. ADJOURNMENT

Posted: by Karen Schultheis by 5:00PM, November 7, 2019

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

Our 45th year
LexingtonHomes

Via Email Only: jwade@prospect-heights.org November 5, 2019

Joe Wade
City Administrator, City of Prospect Heights
8 N. Elmhurst Road
Prospect Heights, IL 60070

RE: Development Proposal for 1001 Oak Avenue

Dear Joe:

Following up on the numerous meetings we have had over the course of the last several months concerning the development of the 1001 Oak Avenue ("Property") Lexington Homes has under contract, I have outlined below a draft of the key points Lexington would ask the City Council to consider in connection with proceeding with the development.

As you and the City Council know we have spent countless months seeking to obtain a water supply for this development. The Village of Wheeling has refused our request and we have determined that the private water company alternative is neither feasible nor financially viable.

While Lexington's first choice is to develop in the City, we have concluded that without a viable public water supply any future tax generating development is an impossibility. It appears to us that the only choices available are disconnection, leaving the property undeveloped or developed with a church or other non-tax generating use which is not reliant on a public water system.

In a continuing effort to bring development to this ground we have had a series of discussions since July about purchasing enough acreage in Muir Park to accommodate an 80-unit townhome development (an increase of 19 units) if the development were limited to the Property. We are currently attempting to work through state grant requirements and state law on park district conveyance of its ground.

While the Park District Board certainly took no affirmative action at any of its meetings, it expressed an interest in continuing the discussions.

I have included with this letter a copy of the two alternative site plans—the 61-unit plan and the 80 unit plan.

1731 North Marcey Street, Suite 200, Chicago, IL 60614 • (773) 360-0300 • Fax (773) 360-0301
www.lexingtonchicago.com

Lexington's ability to move forward is contingent upon several events with the City occurring. Those include:

- The approval of the necessary land use entitlements to permit the development.
- The establishment of a TIF on the Property and Muir Park (or at least the portion Lexington purchases).
- The City's agreement to assume ownership of the well and water distribution system.

TIF PROPOSAL

Our TIF consultant has preliminarily estimated that the 61-unit development plan would conservatively generate $16,000,000.00 +/- and the 80-unit development plan $20,500,000.00 +/- in TIF generated revenues. This is only a preliminary estimate that is subject to further refinement and needs to be adjusted for any share of the TIF revenues that the law commands be shared with the other taxing bodies. I have attached our consultant's analysis to this letter.

Below, for your review I have outlined several the business points we would ask the City Council to consider in connection with the TIF:

- We understand that this will have to be a "pay as you go" TIF. By that we mean that Lexington will have to initially expend all the funds to construct the water supply system and other TIF eligible expenses and be paid back from the increment generated by the development of the Property through developer notes.
- Because of the substantial upfront costs Lexington will be obligated to expend it asks for the following considerations from the City:
  - Reimbursable and eligible costs of $5,125,000.00 +/- in connection with the 61-unit plan or $6,400,000.00 +/- in connection with the 80-unit plan. The lists of reimbursable and eligible costs are included in the two Excel spreadsheets attached to this letter. They include reimbursement to the City for:
    - The City's costs of long-term operation and maintenance of the well and water distribution system;
    - The City's expenses in establishing the TIF and its legal expenses;

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- Any and all building permit, impact, review fees and the like, which Lexington would ask to either be waived or deferred and paid back with interest from the TIF Fund after Lexington's Developer notes have been paid in full in order to make the substantial up-front costs sustainable;

- Acquisition of property including all the consideration Lexington pays the Park District for the acquisition of its property, including any park improvements; and

- Infrastructure costs.

All these expenses and preliminary estimates of quantities and costs are attached for the Council's review.

Based on our consultants' estimates the TIF revenues generated would exceed the costs by approximately $11,000,000.00 (61-unit plan) and $14,000,000.00 (80-unit plan) before the interest due to the City and to the Developer and the payment of statutorily mandated payments to other taxing districts.

This leaves a sizeable amount of money for the City in the future to invest in TIF eligible infrastructure upgrades in the City.

Of course, these assumptions and estimates of our consultant will be vetted by the City's consultant for accuracy.

CITY ACCEPTANCE, OPERATION AND MAINTENANCE OF THE WELL AND WATER DISTRIBUTION SYSTEM

We will be generating more detailed projections in the future as to the anticipated revenue the City could realize from water billing to its customers. We expect that the revenues would substantially exceed the City's costs of operating and maintaining the well and water distribution system.

Joe, as you know our Seller is in some desperate straits to sell its ground. We also recognize that this process will take a significant amount of time. Lexington would like to know whether the City Council is interested in pursuing this proposal. If not, Lexington Homes is left with only 2 choices- ask the City to disconnect the Property or walk away.

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Our 45th year
LexingtonHomes

I have attached a draft resolution used by the City of Crystal Lake expressing an interest in establishing a TIF District. I recognize that it needs to be modified to adopt to the City of Prospect Heights processes. The key provisions in such a resolution include:

1. A declaration that the City intends to investigate and employ, if feasible, the powers provided in the TIF Act;

2. Municipal expenditures may be made for the investigation of the feasibility of the Act for the study area, the development of a required Redevelopment Plan, or the initiation of a redevelopment program prior to the formal adoption of the ordinances necessary to implement the full powers of the Act. It is the intent of the corporate authorities to utilize the financing provisions of the Act to recapture such expenses, to the extent that they are eligible, if and when the necessary implementation ordinances are passed and certified.

3. This resolution of intent shall not obligate or impose a duty upon the corporate authorities to employ or institute the power derived under the Act.

However, such a resolution forms the basis for the City and Lexington Homes to move forward and if the TIF is adopted to recapture each of their expenses moving forward as TIF eligible expenses.

If there is support for this initiative and the City Council feels comfortable moving to the next step, we would ask the City Council directing staff to draft the appropriate resolution for consideration at the next regularly scheduled City Council meeting.

We would request that you share this letter and the attachments with the Mayor and City Council and that we be permitted to make a presentation at their workshop on November 11.

After you have had a chance to study this, please give me a call to discuss.

Sincerely,
Nate Wynsma
Vice President
Lexington Homes

Attachments
c- *Thomas R. Burney*
Ann Moroney
Dan Petersen

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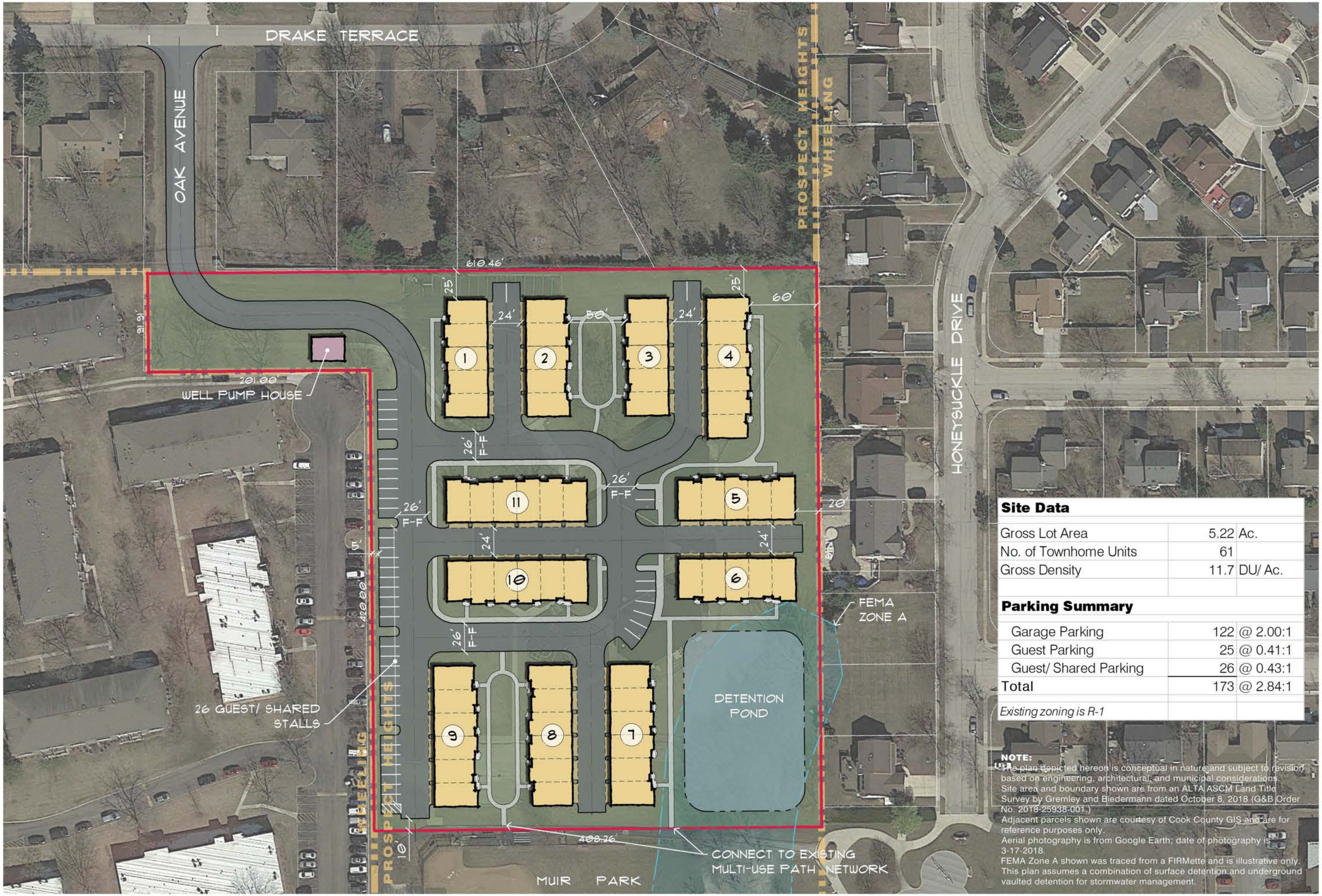


Site Data

Gross Lot Area	5.22	Ac.
No. of Townhome Units	61	
Gross Density	11.7	DU/ Ac.

Parking Summary

Garage Parking	122	@ 2.00:1
Guest Parking	25	@ 0.41:1
Guest/ Shared Parking	26	@ 0.43:1
Total	173	@ 2.84:1

Existing zoning is R-1

NOTE:
The plan depicted hereon is conceptual in nature and subject to revision based on engineering, architectural, and municipal considerations.
Site area and boundary shown are from an ALTA ASCM Land Title Survey by Gremley and Biedermann dated October 8, 2018 (G&B Order No. 2018-25938-001.)
Adjacent parcels shown are courtesy of Cook County GIS and are for reference purposes only.
Aerial photography is from Google Earth; date of photography is 3-17-2018.
FEMA Zone A shown was traced from a FIRMette and is illustrative only.
This plan assumes a combination of surface detention and underground vaulted detention for stormwater management.

NORTH
0 80
Scale: 1" = 80'

No. | Date | Revision

HAEGER ENGINEERING
consulting engineers · land surveyors
100 East State Parkway, Schaumburg, IL 60173
Tel: 847.394.6600 Fax: 847.394.6608
Illinois Professional Design Firm License No. 184-003152
www.HaegerEngineering.com

CONCEPT SITE PLAN - ALT "F-2"

1001 OAK AVENUE

CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS

Project Manager:	TAS
Engineer:	TAS
Date:	9-20-2019
Project No.	18-219
Sheet	1/ 1

HAEGER

100 East State Parkway
Schaumburg, Illinois 60173-5300
Tel: 847.394.6600
Fax: 847.394.6608

TIF Quantities (Preliminary)

Project: **Lexington Homes - Prospect Heights 61 Units**
Location: **1001 Oak Avenue**
Project #: **18-219**

Date: 9/24/2019

SUMMARY OF ENGINEER'S QUANTITIES

Section	Description	Total Cost
A	Eligible TIF Expenses	**$5,128,175**

Item No.

A	**T.I.F. Eligible Expenses**	Quantity	Unit	Unit Price	Total Amount
1	Land Acquisition - Bowie	1	LS	$ 1,500,000	$1,500,000
2	TIF Designation Consulting Services	1	LS	$ 50,000	$50,000
3	Consulting Services (Legal, Engineering, Surveying, Planning)	1	LS	$ 225,000	$225,000
4	Off-site Roadway Improvements (Drake)	1	LS	$ 100,000	$100,000
5	Roadway Pavement (Including Parking)	5,000	SY	$ 50	$250,000
6	Curb & Gutter	3,000	LF	$ 20	$60,000
7	Storm Sewers	2,600	LF	$ 55	$143,000
8	Storm Structures	47	EA	$ 3,000	$141,000
9	Flared End Sections	5	EA	$ 2,750	$13,750
10	Sanitary Sewer (Public)	711	LF	$ 45	$31,995
11	Sanitary Structures (Public)	8	EA	$ 4,000	$32,000
12	Sanitary Sewer (Private)	800	LF	$ 45	$36,000
13	Sanitary Structures (Private)	7	EA	$ 4,000	$28,000
14	Watermain	2,484	LF	$ 55	$136,620
15	Watermain - Valve Vaults	14	EA	$ 4,500	$63,000
16	Watermain - Fire Hydrants	7	EA	$ 4,500	$31,500
17	Demolition - Complete	1	LS	$ 275,000	$275,000
18	Clearing	1	LS	$ 20,000	$20,000
19	Street Lights	9	EA	$ 7,500	$67,500
20	Well System and Small Well House	1	LS	$ 850,000	$850,000
21	Earthwork - Peat Handling, Undercuts, Export	1	LS	$ 150,000	$150,000
22	Stormwater Management	1	LS	$ 150,000	$150,000
				Subtotal	$4,354,365
	10% Contingency Cost (Land Development Items only)				$257,937
	15% Project Administratioin/Construction Oversight (Land Development Items only)				$386,905
	5% Unallocated Costs (Traffic Control, Erosion Control, Maintenance, Design, Permitting, Testing)				$128,968
				Total	**$5,128,175**

Table 1: Assumptions for Estimating Incremental Revenue: Lexington 1001 Oak Avenue Townhomes
Proposed Prospect Heights TIF
City of Prospect Heights, Illinois

Option A: 61 units

Redevelopment Component	Quantity		Assessor's FMV per Sales Price		Annual Taxes per unit
Townhomes	61	units	$325,000	per unit	$8,900

Other Key Assumptions

Occupancy is estimated to begin in July of 2020 with full occupancy by December 2022 based on absorption of 2 to 2.5 units per month

State Equalization Factor for Cook County (constant):	2.9109
Aggregate Tax Rate (constant):	10.620%
Annual inflation rate:	2.00%
inflation realized per triennial reassessment:	6.12%
Collection Rate - Project PINs:	100.0%

Sources: Cook County Assessor, Lexington Homes (Project Developer).

TABLE 2: Preliminary Estimated Incremental Property Taxes -- Lexington 1001 Oak Avenue Townhomes
Proposed Prospect Heights TIF
City of Prospect Heights, Illinois

Option A: 61 units

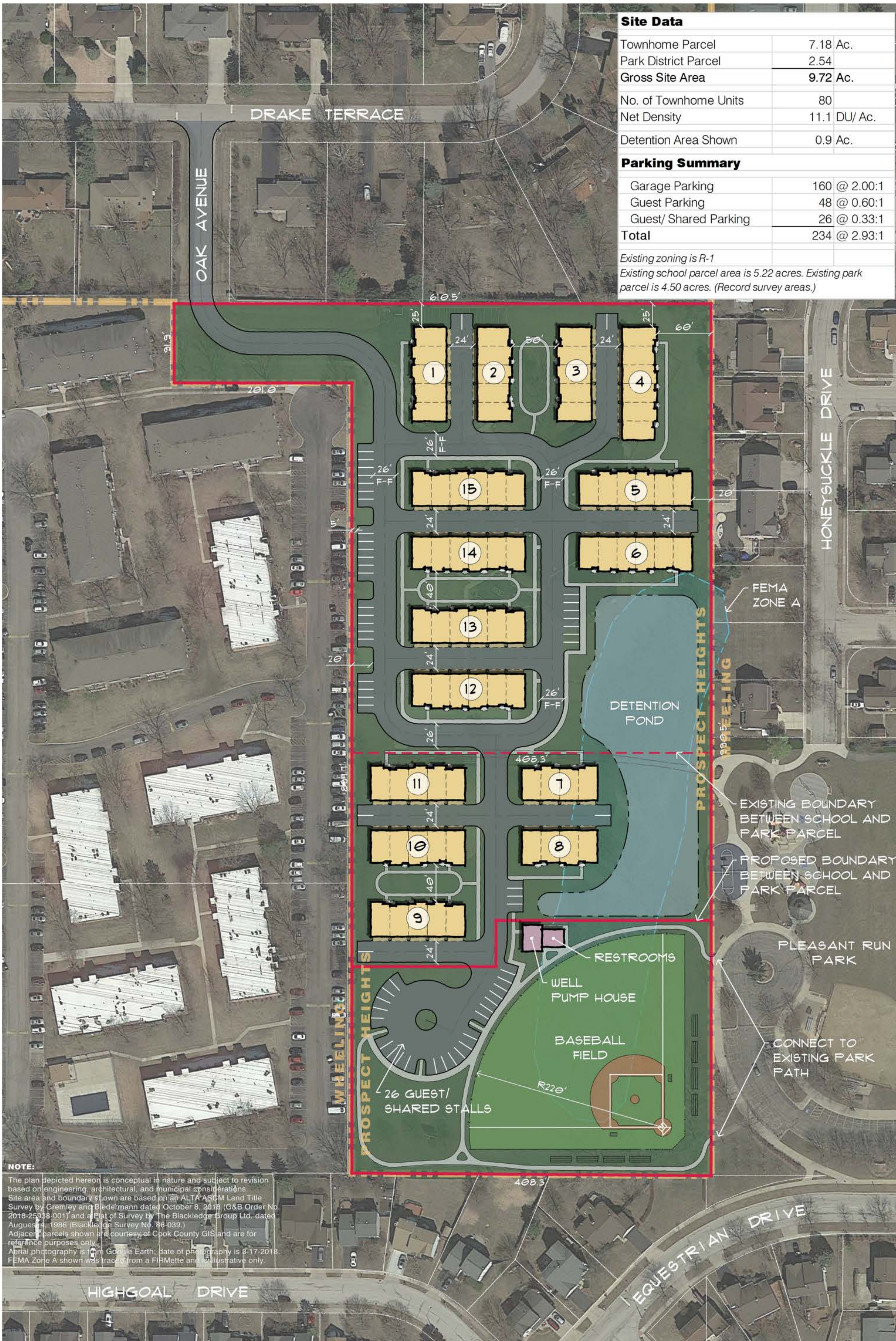
TIF Year	Assessment Year	Collection Year		1 - Residential-TH	Total Estimated EAV	Base EAV	Incremental EAV	Estimated IPT Revenue
0	2019	2020	*	-	-	-	-	-
0	2020	2021		251,413	251,413	-	251,413	27,000
1	2021	2022		2,011,302	2,011,302	-	2,011,302	214,000
2	2022	2023	*	4,300,550	4,300,550	-	4,300,550	457,000
3	2023	2024		5,465,282	5,465,282	-	5,465,282	580,000
4	2024	2025		5,465,282	5,465,282	-	5,465,282	580,000
5	2025	2026	*	5,840,125	5,840,125	-	5,840,125	620,000
6	2026	2027		5,840,125	5,840,125	-	5,840,125	620,000
7	2027	2028		5,840,125	5,840,125	-	5,840,125	620,000
8	2028	2029	*	6,237,911	6,237,911	-	6,237,911	662,000
9	2029	2030		6,237,911	6,237,911	-	6,237,911	662,000
10	2030	2031		6,237,911	6,237,911	-	6,237,911	662,000
11	2031	2032	*	6,660,045	6,660,045	-	6,660,045	707,000
12	2032	2033		6,660,045	6,660,045	-	6,660,045	707,000
13	2033	2034		6,660,045	6,660,045	-	6,660,045	707,000
14	2034	2035	*	7,108,017	7,108,017	-	7,108,017	755,000
15	2035	2036		7,108,017	7,108,017	-	7,108,017	755,000
16	2036	2037		7,108,017	7,108,017	-	7,108,017	755,000
17	2037	2038	*	7,583,408	7,583,408	-	7,583,408	805,000
18	2038	2039		7,583,408	7,583,408	-	7,583,408	805,000
19	2039	2040		7,583,408	7,583,408	-	7,583,408	805,000
20	2040	2041	*	8,087,897	8,087,897	-	8,087,897	859,000
21	2041	2042		8,087,897	8,087,897	-	8,087,897	859,000
22	2042	2043		8,087,897	8,087,897	-	8,087,897	859,000
23	2043	2044	*	8,623,265	8,623,265	-	8,623,265	916,000
Total								**15,998,000**

* Triennial reassessment year

a. Base EAV is the estimated Initial Base EAV of the Project Site, within Proposed Prospect Heights TIF.

b. The analysis assumes adoption in 2020 and will expire December 31, 2044.

c. See Table 1 for detailed redevelopment description and other key assumptions.



Site Data

Townhome Parcel	7.18	Ac.
Park District Parcel	2.54	
Gross Site Area	9.72	Ac.
No. of Townhome Units	80	
Net Density	11.1	DU/ Ac.
Detention Area Shown	0.9	Ac.

Parking Summary

Garage Parking	160	@ 2.00:1
Guest Parking	48	@ 0.60:1
Guest/ Shared Parking	26	@ 0.33:1
Total	234	@ 2.93:1

Existing zoning is R-1

Existing school parcel area is 5.22 acres. Existing park parcel is 4.50 acres. (Record survey areas.)

NOTE:

The plan depicted hereon is conceptual in nature and subject to revision based on engineering, architectural, and municipal considerations.
Site area and boundary shown are based on an ALTA ASCM Land Title Survey by Gremley and Biedermann dated October 8, 2018 (G&B Order No. 2018-25938-001) and a Plat of Survey by The Blackledge Group Ltd. dated Auguest 4, 1986 (Blackledge Survey No. 86-039.)
Adjacent parcels shown are courtesy of Cook County GIS and are for reference purposes only.
Aerial photography is from Google Earth; date of photography is 3-17-2018.
FEMA Zone A shown was traced from a FIRMette and is illustrative only.

NORTH

0 100

Scale: 1" = 100'

CONCEPT SITE PLAN - ALT "G-2"
1001 OAK AVENUE

CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS

HAEGER ENGINEERING
consulting engineers · land surveyors
100 East State Parkway, Schaumburg, IL 60173 Tel: 847.394.6600 Fax: 847.394.6608
Illinois Professional Design Firm License No. 184-003152 www.HaegerEngineering.com

Project Manager:	T A S
Engineer:	T A S
Date:	9-20-2019
Project No.	18-219
Sheet	1/ 1

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HAEGER

100 East State Parkway
Schaumburg, Illinois 60173-5300
Tel: 847.394.6600
Fax: 847.394.6608

TIF Quantities (Preliminary)

Project: **Lexington Homes - Prospect Heights 80 Units**
Location: **1001 Oak Avenue including Muir Park**
Project #: **18-219** **Date: 9/24/2019**

SUMMARY OF ENGINEER'S QUANTITIES

Section	Description	Total Cost
A	Eligible TIF Expenses	**$6,370,782**

Item No.

A	T.I.F. Eligible Expenses	Quantity	Unit		Unit Price	Total Amount
1	Land Acquisition - Bowie	1	LS	$	1,500,000	$1,500,000
2	*Land Acquisition - Park District* *** Subject to offer and acceptance ***	*1*	*LS*	*$*	*375,000*	*$375,000*
3	TIF Designation Consulting Services	1	LS	$	50,000	$50,000
4	Consulting Services (Legal, Engineering, Surveying, Planning)	1	LS	$	225,000	$225,000
5	Off-site Roadway Improvements (Drake)	1	LS	$	100,000	$100,000
6	Roadway Pavement (Including Park/Parking)	6,684	SY	$	50	$334,200
7	Curb & Gutter	4,089	LF	$	20	$81,780
8	Storm Sewers	3,458	LF	$	55	$190,190
9	Storm Structures	62	EA	$	3,000	$186,000
10	Flared End Sections	7	EA	$	2,750	$19,250
11	Sanitary Sewer (Public)	948	LF	$	45	$42,660
12	Sanitary Structures (Public)	10	EA	$	4,000	$40,000
13	Sanitary Sewer (Private)	1,067	LF	$	45	$48,015
14	Sanitary Structures (Private)	9	EA	$	4,000	$36,000
15	Watermain	3,312	LF	$	55	$182,160
16	Watermain - Valve Vaults	18	EA	$	4,500	$81,000
17	Watermain - Fire Hydrants	9	EA	$	4,500	$40,500
18	Demolition - Complete	1	LS	$	275,000	$275,000
19	Clearing	1	LS	$	25,000	$25,000
20	Street Lights	12	EA	$	7,500	$90,000
21	Well System and Small Well House	1	LS	$	850,000	$850,000
22	Earthwork - Peat Handling, Undercuts, Export	1	LS	$	200,000	$200,000
23	Stormwater Management	1	LS	$	200,000	$200,000
24	Park Site Improvements	1	LS	$	225,000	$225,000
					Subtotal	$5,396,755
	10% Contingency Cost (Land Development Items only)					$324,676
	15% Project Administratioin/Construction Oversight (Land Development Items only)					$487,013
	5% Unallocated Costs (Traffic Control, Erosion Control, Maintenance, Design, Permitting, Testing)					$162,338
					Total	**$6,370,782**

Table 1: Assumptions for Estimating Incremental Revenue: Lexington 1001 Oak Avenue Townhomes
Proposed Prospect Heights TIF
City of Prospect Heights, Illinois

Option B: 80 units

Redevelopment Component	Quantity		Assessor's FMV per Sales Price		Annual Taxes per unit
Townhomes	80	units	$325,000	per unit	$8,900

Other Key Assumptions

Occupancy is estimated to begin in July of 2020 with full occupancy by July 2023 based on absorption of 2 to 2.5 units per month.

State Equalization Factor for Cook County (constant):	2.9109
Aggregate Tax Rate (constant):	10.620%
Annual inflation rate:	2.00%
inflation realized per triennial reassessment:	6.12%
Collection Rate - Project PINs:	100.0%

Sources: Cook County Assessor, Lexington Homes (Project Developer).

TABLE 2: Preliminary Estimated Incremental Property Taxes -- Lexington 1001 Oak Avenue Townhomes
Proposed Prospect Heights TIF
City of Prospect Heights, Illinois

Option B: 80 units

TIF Year	Assessment Year	Collection Year		1 - Residential-TH	Total Estimated EAV	Base EAV	Incremental EAV	Estimated IPT Revenue
0	2019	2020	*	-	-	-	-	-
0	2020	2021		251,413	251,413	-	251,413	27,000
1	2021	2022		2,262,715	2,262,715	-	2,262,715	240,000
2	2022	2023	*	4,838,118	4,838,118	-	4,838,118	514,000
3	2023	2024		6,630,014	6,630,014	-	6,630,014	704,000
4	2024	2025		7,167,583	7,167,583	-	7,167,583	761,000
5	2025	2026	*	7,659,180	7,659,180	-	7,659,180	813,000
6	2026	2027		7,659,180	7,659,180	-	7,659,180	813,000
7	2027	2028		7,659,180	7,659,180	-	7,659,180	813,000
8	2028	2029	*	8,180,867	8,180,867	-	8,180,867	869,000
9	2029	2030		8,180,867	8,180,867	-	8,180,867	869,000
10	2030	2031		8,180,867	8,180,867	-	8,180,867	869,000
11	2031	2032	*	8,734,485	8,734,485	-	8,734,485	928,000
12	2032	2033		8,734,485	8,734,485	-	8,734,485	928,000
13	2033	2034		8,734,485	8,734,485	-	8,734,485	928,000
14	2034	2035	*	9,321,989	9,321,989	-	9,321,989	990,000
15	2035	2036		9,321,989	9,321,989	-	9,321,989	990,000
16	2036	2037		9,321,989	9,321,989	-	9,321,989	990,000
17	2037	2038	*	9,945,453	9,945,453	-	9,945,453	1,056,000
18	2038	2039		9,945,453	9,945,453	-	9,945,453	1,056,000
19	2039	2040		9,945,453	9,945,453	-	9,945,453	1,056,000
20	2040	2041	*	10,607,078	10,607,078	-	10,607,078	1,126,000
21	2041	2042		10,607,078	10,607,078	-	10,607,078	1,126,000
22	2042	2043		10,607,078	10,607,078	-	10,607,078	1,126,000
23	2043	2044	*	11,309,200	11,309,200	-	11,309,200	1,201,000
Total								**20,793,000**

* Triennial reassessment year

a. Base EAV is the estimated Initial Base EAV of the Project Site, within Proposed Prospect Heights TIF.

b. The analysis assumes adoption in 2020 and will expire December 31, 2044.

c. See Table 1 for detailed redevelopment description and other key assumptions.

RESOLUTION

A RESOLUTION OF INTENT TO UTILIZE TAX INCREMENBT FINANCING TO IMPROVE DETERIORATING PHYSICAL CONDITIONS AND TO STIMULATE NEW ECONOMIC DEVELOPMENT WITHIN THE CRYSTAL LAKE AVENUE AND MAIN STREET AREA

WHEREAS, the City of Crystal Lake Crystal Lake and Main Area, generally the northeast, southeast and southwest quadrants of the intersection of Crystal Lake Avenue and Main Street, contains evidence of deterioration, site contamination, lag in growth of property values, access limitations, and other factors which negatively impact the climate for private investment and threaten the sound growth and tax base of the community; and,

WHEREAS, the Illinois General Assembly has passed the Real Property Tax Increment Allocation RedevelopnienlAct, as. amended, (the Act) to allow tlie financing of public improvements to stimulate private investment in certified "Blighted or Conservation Areas" by debt to be repaid by increases in property taxes in those areas; and,

WHEREAS, the provisions of the Act have been held constitutional by the Supreme Court of the State of Illinois; and,

WHEREAS, numerous municipalities in the State have successfully utilized the Act.Jo. improve_ deteriorating physical conditions and_ to stimulate new economic-development within their boundaries; and,

NOW, THEREFORE, BE IT RESOLVED, by the City of Crystal Lake, McHenry County, State of Illinois, as follows:

1. The Mayor and the City Council (the corporate authorities) intend to investigate and employ, if feasible, the powers provided in the Act for the Crystal Lake and Main Area.

2. Municipal expenditures may be made for the investigation of the feasibility of the Act for the study area, the study of the impact upon housing in the area, the development of a required Redevelopment Plan, or the initiation of a redevelopment program prior to the fonnal adoption of the ordinances

necessary to implement the full powers of the Act. It is the intent of the corporate authorities to utilize the financing provisions of the Act to recapture such expenses, to the extent that they are eligible, if and when the necessary implementation ordinances are passed and certified.

3. This resolution of intent shall not obligate or impose a duty upon the corporate authorities to employ or institute the power derived under the Act.

PASSED, by the Mayor and the City Council of the City of Crystal Lake this 21st day of June 2005.

Approved:

Aaron T. Shepley, Mayor

Attest:

Rog

5B

Chicago Executive Airport

City of Prospect Heights Airport Layout Plan (ALP) Presentation

November 11, 2019

CHICAGO EXECUTIVE AIRPORT

CMT

Project Status

- Completed Work Items
  - Preferred Development Concept Selected
  - Public Involvement Completed
- On-Going Work Items
  - Capital Improvement Program (CIP) Preparation
  - Airport Layout Plan (ALP) Development
  - FAA-Required Airports GIS (AGIS) Development
  - Master Plan Report Composition

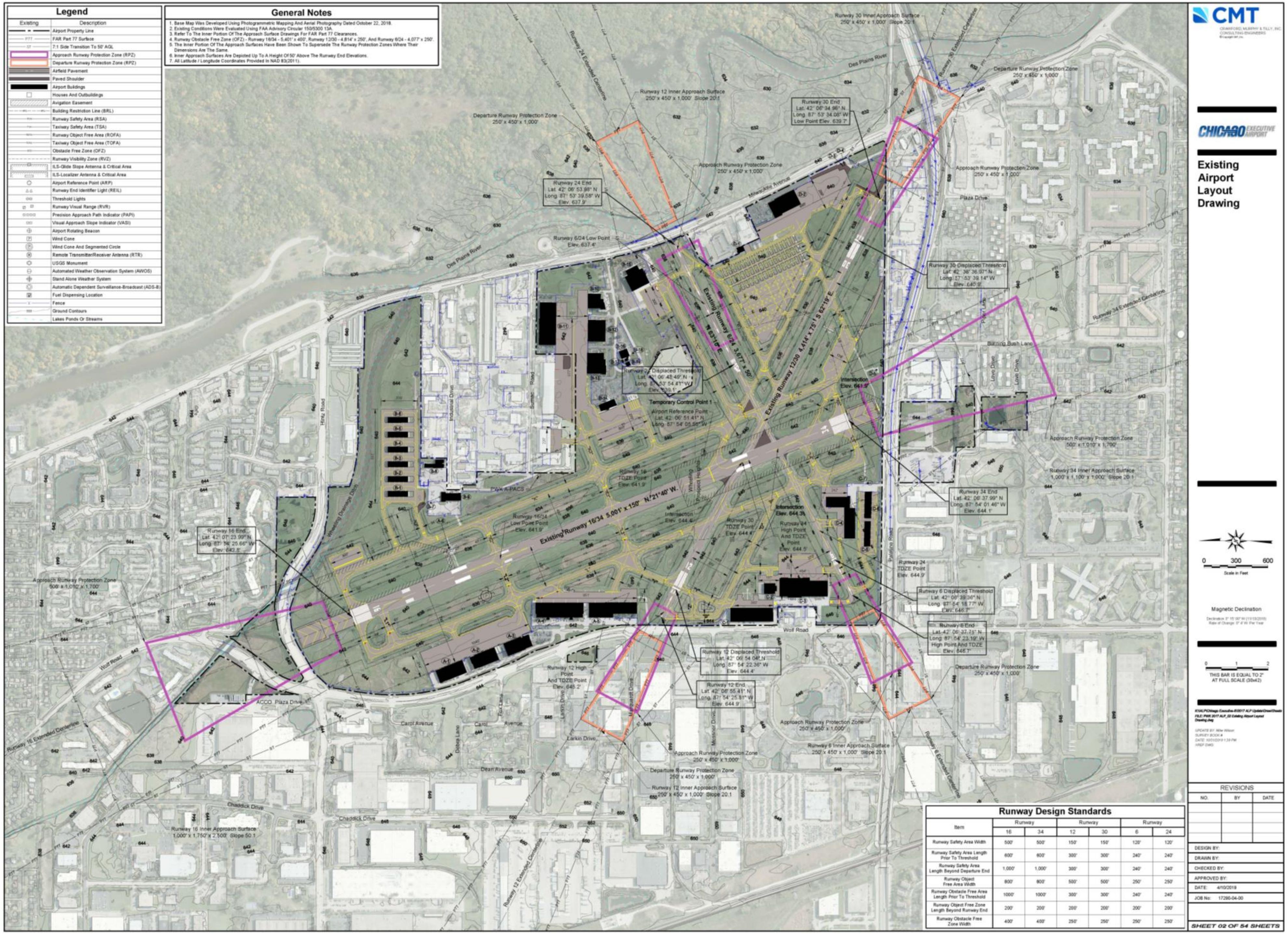
CEA Master Plan Development Highlights

- All Development Located Inside CEA Roadway Boundaries
- No Changes from July 11, 2019 Public Open House and September 18, 2019 Joint Meeting
- Closure of Runway 6/24
- Total Hangar Development
  - Approx. 1M SF of Hangar Buildings (475,000 SF in Prospect Heights)
  - Approx. 2M SF of Total Development (940,000 SF in Prospect Heights)
  - Space Reserved for Stormwater Management Improvements

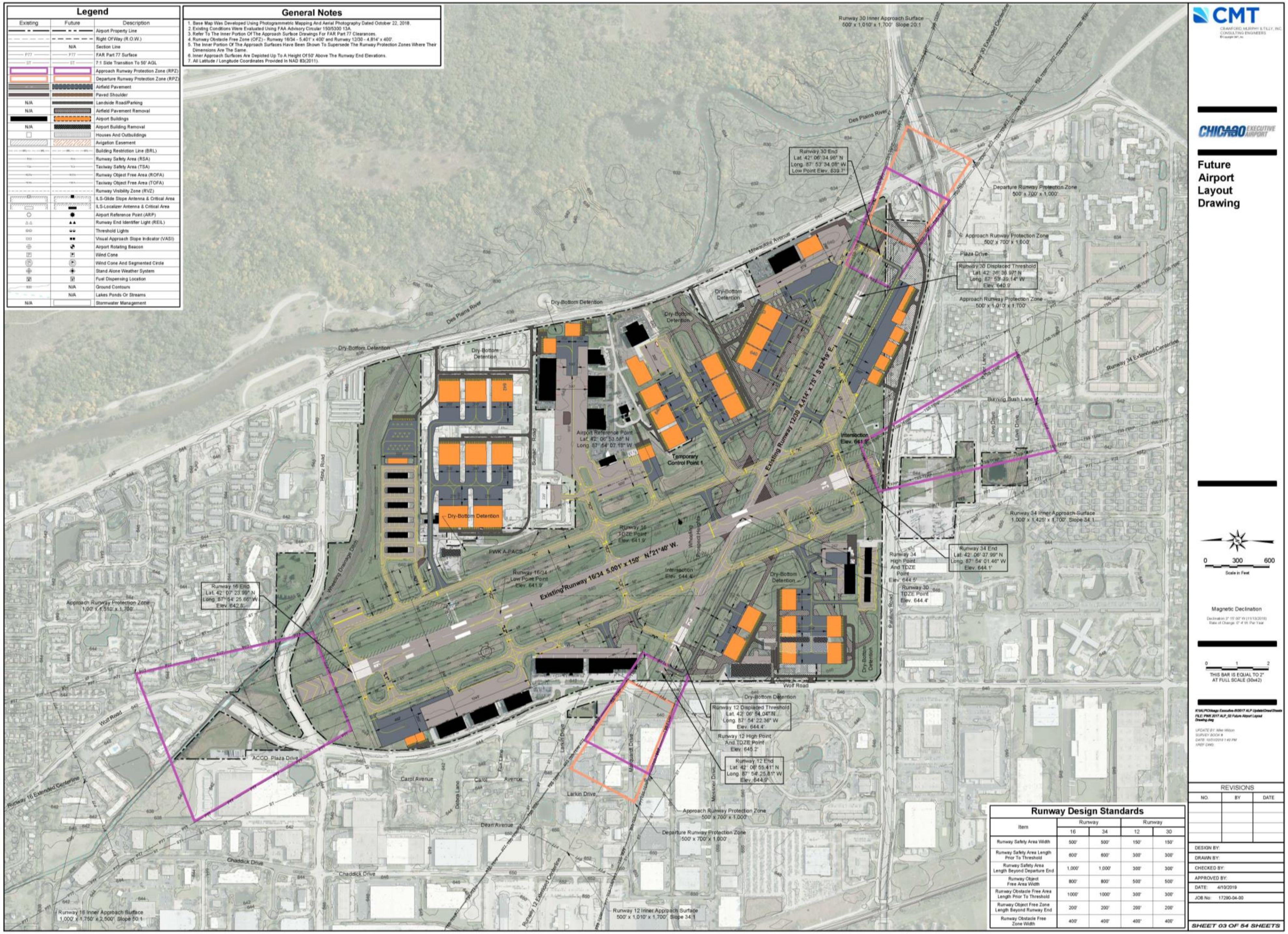
CHICAGO EXECUTIVE AIRPORT

CMT

Existing Airport Layout Drawing



Future Airport Layout Drawing



Runway Design Standards

Item	Runway 16	Runway 34	Runway 12	Runway 30
Runway Safety Area Width	500'	500'	150'	150'
Runway Safety Area Length Prior To Threshold	600'	600'	300'	300'
Runway Safety Area Length Beyond Departure End	1,000'	1,000'	300'	300'
Runway Object Free Area Width	800'	800'	500'	500'
Runway Obstacle Free Area Length Prior To Threshold	1000'	1000'	300'	300'
Runway Object Free Zone Length Beyond Runway End	200'	200'	200'	200'
Runway Obstacle Free Zone Width	400'	400'	400'	400'

CHICAGO EXECUTIVE AIRPORT

CMT

Next Steps

- City of Prospect Heights Action Items
  - Review ALP Sheets
  - Formal ALP Approval Resolution in January/February 2020
- CMT/CEA Action Items
  - Submit ALP and AGIS to Illinois Division of Aeronautics (IDA) and FAA in early 2020
  - Complete Master Plan Report in early 2020

Questions?

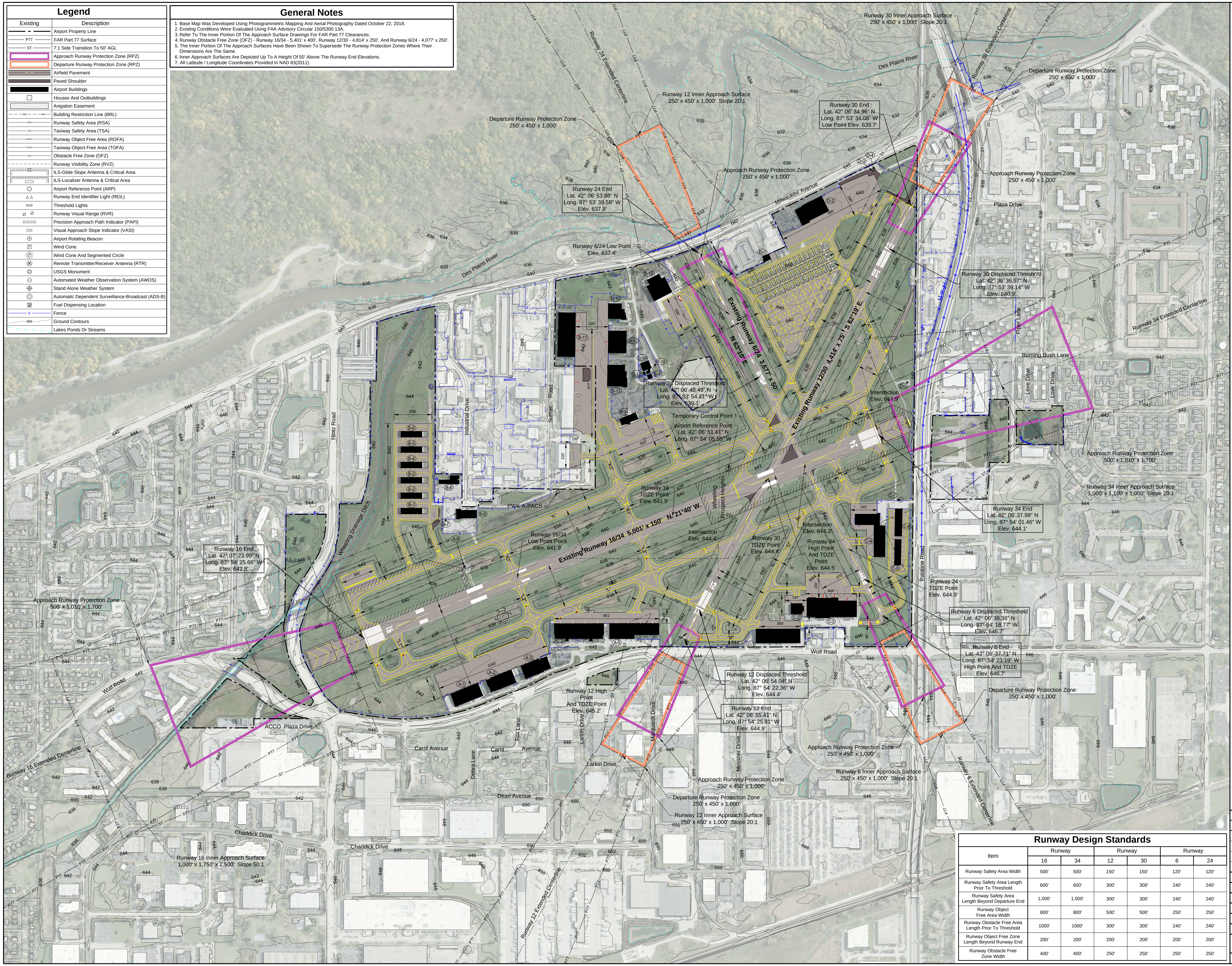
Craig Louden, P.E.
550 N. Commons Drive, Suite 116
Aurora, IL 60504
clouden@cmtengr.com
(630) 907-7050

Legend

Existing	Description
	Airport Property Line
P77	FAR Part 77 Surface
ST	7:1 Side Transition To 50' AGL
	Approach Runway Protection Zone (RPZ)
	Departure Runway Protection Zone (RPZ)
	Airfield Pavement
	Paved Shoulder
	Airport Buildings
	Houses And Outbuildings
	Avigation Easement
	Building Restriction Line (BRL)
	Runway Safety Area (RSA)
	Taxiway Safety Area (TSA)
	Runway Object Free Area (ROFA)
	Taxiway Object Free Area (TOFA)
	Obstacle Free Zone (OFZ)
	Runway Visibility Zone (RVZ)
	ILS-Glide Slope Antenna & Critical Area
	ILS-Localizer Antenna & Critical Area
	Airport Reference Point (ARP)
	Runway End Identifier Light (REIL)
	Threshold Lights
	Runway Visual Range (RVR)
	Precision Approach Path Indicator (PAPI)
	Visual Approach Slope Indicator (VASI)
	Airport Rotating Beacon
	Wind Cone
	Wind Cone And Segmented Circle
	Remote Transmitter/Receiver Antenna (RTR)
	USGS Monument
	Automated Weather Observation System (AWOS)
	Stand Alone Weather System
	Automatic Dependent Surveillance-Broadcast (ADS-B)
	Fuel Dispensing Location
	Fence
620	Ground Contours
	Lakes Ponds Or Streams

General Notes

1. Base Map Was Developed Using Photogrammetric Mapping And Aerial Photography Dated October 22, 2018.
2. Existing Conditions Were Evaluated Using FAA Advisory Circular 150/5300 13A.
3. Refer To The Inner Portion Of The Approach Surface Drawings For FAR Part 77 Clearances.
4. Runway Obstacle Free Zone (OFZ) - Runway 16/34 - 5,401' x 400', Runway 12/30 - 4,814' x 250', And Runway 6/24 - 4,077' x 250'.
5. The Inner Portion Of The Approach Surfaces Have Been Shown To Supersede The Runway Protection Zones Where Their Dimensions Are The Same.
6. Inner Approach Surfaces Are Depicted Up To A Height Of 50' Above The Runway End Elevations.
7. All Latitude / Longitude Coordinates Provided In NAD 83(2011).



Runway Design Standards						
Item	Runway		Runway		Runway	
	16	34	12	30	6	24
Runway Safety Area Width	500'	500'	150'	150'	120'	120'
Runway Safety Area Length Prior To Threshold	600'	600'	300'	300'	240'	240'
Runway Safety Area Length Beyond Departure End	1,000'	1,000'	300'	300'	240'	240'
Runway Object Free Area Width	800'	800'	500'	500'	250'	250'
Runway Obstacle Free Area Length Prior To Threshold	1000'	1000'	300'	300'	240'	240'
Runway Object Free Zone Length Beyond Runway End	200'	200'	200'	200'	200'	200'
Runway Obstacle Free Zone Width	400'	400'	250'	250'	250'	250'

CMT
CRAWFORD, MURPHY & TILLY, INC.
CONSULTING ENGINEERS

CHICAGO EXECUTIVE AIRPORT

Existing Airport Layout Drawing

0 300 600
Scale in Feet

Magnetic Declination
Declination 3° 15' 00" W (11/13/2018)
Rate of Change: 0° 4' W. Per Year

0 1 2
THIS BAR IS EQUAL TO 2" AT FULL SCALE (30x42)

K:\ALP\Chicago Executive-Il\2017 ALP Update\Draw\Sheets
FILE: PWK 2017 ALP_02 Existing Airport Layout Drawing.dwg

UPDATE BY: Mike Wilson
SURVEY BOOK #
DATE: 10/31/2019 1:39 PM
XREF DWG:

REVISIONS		
NO.	BY	DATE

DESIGN BY:
DRAWN BY:
CHECKED BY:
APPROVED BY:
DATE: 4/10/2019
JOB No: 17290-04-00

SHEET 02 OF 54 SHEETS

Legend

Existing	Future	Description
		Airport Property Line
		Right Of Way (R.O.W.)
	N/A	Section Line
P77	P77	FAR Part 77 Surface
ST	ST	7:1 Side Transition To 50' AGL
		Approach Runway Protection Zone (RPZ)
		Departure Runway Protection Zone (RPZ)
		Airfield Pavement
		Paved Shoulder
N/A		Landside Road/Parking
N/A		Airfield Pavement Removal
		Airport Buildings
N/A		Airport Building Removal
		Houses And Outbuildings
		Avigation Easement
BRL	BRL	Building Restriction Line (BRL)
RSA	RSA	Runway Safety Area (RSA)
TSA	TSA	Taxiway Safety Area (TSA)
ROFA	ROFA	Runway Object Free Area (ROFA)
TOFA	TOFA	Taxiway Object Free Area (TOFA)
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		ILS-Glide Slope Antenna & Critical Area
		ILS-Localizer Antenna & Critical Area
		Airport Reference Point (ARP)
		Runway End Identifier Light (REIL)
		Threshold Lights
		Visual Approach Slope Indicator (VASI)
		Airport Rotating Beacon
		Wind Cone
		Wind Cone And Segmented Circle
		Stand Alone Weather System
		Fuel Dispensing Location
920	N/A	Ground Contours
	N/A	Lakes Ponds Or Streams
N/A		Stormwater Management

General Notes

1. Base Map Was Developed Using Photogrammetric Mapping And Aerial Photography Dated October 22, 2018.
2. Existing Conditions Were Evaluated Using FAA Advisory Circular 150/5300 13A.
3. Refer To The Inner Portion Of The Approach Surface Drawings For FAR Part 77 Clearances.
4. Runway Obstacle Free Zone (OFZ) - Runway 16/34 - 5,401' x 400' and Runway 12/30 - 4,814' x 400'.
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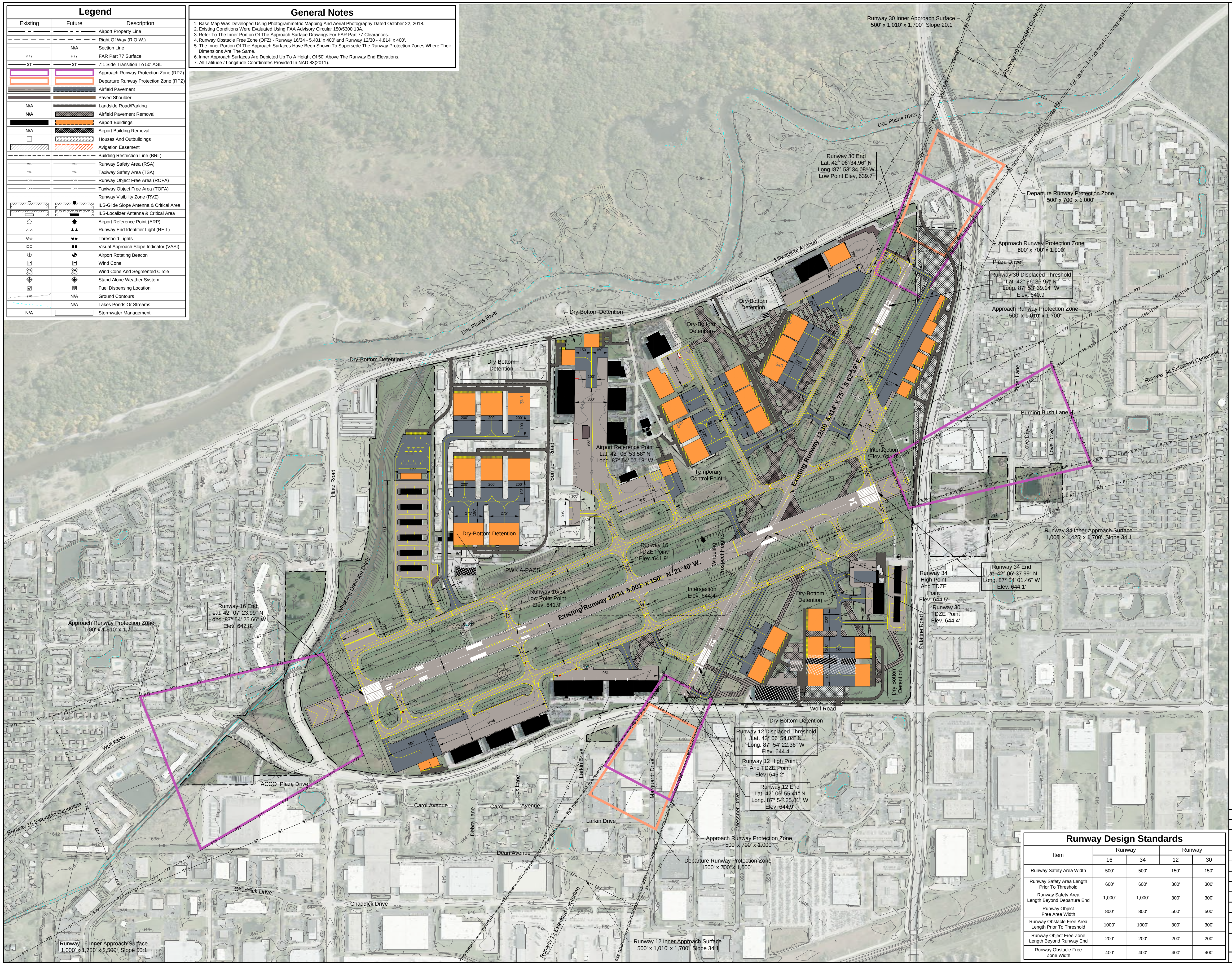

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Runway Obstacle Free Zone Width	400'	400'	400'	400'

CMT
CRAWFORD, MURPHY & TILLY, INC.
CONSULTING ENGINEERS

CHICAGO EXECUTIVE AIRPORT

Future Airport Layout Drawing

0 300 600
Scale in Feet

Magnetic Declination
Declination 3° 15' 00" W (11/13/2018)
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AT FULL SCALE (30x42)

K:\!ALP\Chicago Executive-II\!2017 ALP Update\Draw\Sheets
FILE: PWK 2017 ALP_02 Future Airport Layout Drawing.dwg

UPDATE BY: Mike Wilson
SURVEY BOOK #
DATE: 10/31/2019 1:40 PM
XREF DWG:

REVISIONS

NO.	BY	DATE

DESIGN BY:
DRAWN BY:
CHECKED BY:
APPROVED BY:
DATE: 4/10/2019
JOB No: 17290-04-00

5C

To: Joe Wade, City Administrator

From: Cheri Graefen, Assistant Finance Director

Date: November 4, 2019

Re: Annual Audit Reports for FY19

The audit of the City's financial records for the fiscal year ending April 30, 2019 has been completed. Eder Casella & Co., our auditors, have issued the highest rating, an unqualified audit opinion on the financial statements for the year ending April 30, 2019 as they have determined that the financial statements present fairly, in all material respects, the financial position of the City.

The City's required report submissions have been sent:

- Annual Financial Report for the State
- Annual Financial Report for Cook County
- GFOA Award application for Excellence in Financial Reporting
- Debt Disclosure Ordinance
- GATA (Grant Accountability and Transparency Act) Consolidated Year-End Financial Report

Additionally, a management letter was not issued since no items that needed Council attention were discovered during the course of the audit. Attached reports include the Management Letter, SAS114 Letter to City Council and the Annual Audit report.

ec&co.
815.344.1300 mchenry
847.382.3366 barrington
847.336.6455 gurnee
www.edercasella.com

To the Mayor and City Council Members
City of Prospect Heights, Illinois

This letter will serve as verification to you that no management letter was issued in connection with our audit of City of Prospect Heights for the year ended April 30, 2019. No management letter was issued since no items that needed Council attention were discovered during the course of our audit examination.

Eder, Casella & Co.
EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 21, 2019

eder, casella & co.

{ec&co.}
815.344.1300 mchenry
847.382.3366 barrington
847.336.6455 gurnee
www.edercasella.com

October 21, 2019

To the City Council
City of Prospect Heights
Prospect Heights, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Prospect Heights (City) for the year ended April 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 22, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Prospect Heights are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The most sensitive estimates affecting the financial statements were:

- Management's estimate of depreciation expense is based on estimated useful lives of the capital assets held by the City.
- Management's estimates regarding pension and OPEB liabilities were based on various actuarial assumptions regarding projected salaries, market trends, and expected mortality.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

eder, casella & co.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached adjustments, detected as a result of audit procedures, were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter, a copy of which is attached.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

<u>Other Matters</u>

We applied certain limited procedures to the required information, which is required supplemental information (RSI) that supplement the basic financial statements (as listed on the table of contents in the audit report). Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplemental information, which accompany the financial statements but are not RSI. With respect to the supplemental information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of City of Prospect Heights and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***01 - General***
Workpaper: ***01 General Fund AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST PREPAIDS AT YEAREND				
01-000-1110	PREPAID EXPENSES		94,086.00	
01-360-5610	EQUIPMENT MAINTENANCE		5,550.00	
01-310-5300	ALDERMANIC EXPENSES			50.00
01-310-5310	MEMBERSHIPS			1,125.00
01-320-5410	UTILITIES			500.00
01-320-5500	LIABILITY INSURANCE			20,323.00
01-320-5530	WORKERS COMPENSATION INSURANCE			256.00
01-340-5500	LIABILITY INSURANCE			340.00
01-340-5530	WORKERS COMPENSATION INSURANCE			296.00
01-350-4100	HEALTH INSURANCE			8,060.00
01-350-5100	PROFESSIONAL SERVICES			2,086.00
01-350-5500	LIABILITY INSURANCE PREMIUM			26,455.00
01-350-5530	WORKERS COMPENSATION INSURANCE			1,249.00
01-360-5330	TRAINING			2,597.00
01-360-5500	LIABILITY INSURANCE PREMIUM			27,835.00
01-360-5530	WORKERS COMPENSATION INSURANCE			8,464.00
Total			**99,636.00**	**99,636.00**
Adjusting Journal Entries JE # 2				
PBC - RECORD DIV INCOME				
01-000-1036	PMA Investments		287.00	
01-160-3802	INT/DIV INCOME			287.00
Total			**287.00**	**287.00**
Adjusting Journal Entries JE # 3				
PBC - ADJSUT REC/DEF AT YEAREND				
01-000-2321	DEFERRED PROPERTY TAX REVENUE		26,252.00	
01-000-1400	PROPERTY TAX RECEIVABLE			23,313.00
01-105-3000	REAL ESTATE TAXES			2,939.00
Total			**26,252.00**	**26,252.00**
Adjusting Journal Entries JE # 4				
PBC - RECORD AR-INVEST IN COOK				
01-000-1100	ACCOUNTS RECEIVABLE		26,250.00	
01-115-3209	GRANT - INVEST IN COOK			26,250.00
Total			**26,250.00**	**26,250.00**
Adjusting Journal Entries JE # 5				
PBC - REVERSE PY AR/RECORD CY AR				
01-000-1201	INTERGOV TAXES RECEIVABLE		771,674.00	
01-105-3005	USE TAX		31,844.00	
01-105-3006	NON-HOME RULE SALES TAX		74,486.00	
01-105-3012	UTILITY- TELEPHONE		82,777.00	
01-105-3040	RENTAL CAR TAXES		3,916.00	
01-110-3100	INCOME TAXES		222,952.00	
01-110-3101	PERSONAL PROPERTY REPLACE TAX		977.00	
01-110-3110	SALES TAXES		273,939.00	
01-000-1201	INTERGOV TAXES RECEIVABLE			690,893.00
01-105-3005	USE TAX			39,259.00
01-105-3006	NON-HOME RULE SALES TAX			72,917.00
01-105-3012	UTILITY- TELEPHONE			56,205.00
01-105-3040	RENTAL CAR TAXES			4,345.00
01-110-3100	INCOME TAXES			326,443.00
01-110-3101	PERSONAL PROPERTY REPLACE TAX			1,347.00
01-110-3110	SALES TAXES			271,156.00
Total			**1,462,565.00**	**1,462,565.00**
Adjusting Journal Entries JE # 6				
PBC - REVERSE PY AR/RECORD CY AR				
01-105-3011	UTILITY - NATURAL GAS		18,869.00	
01-105-3011	UTILITY - NATURAL GAS		28,174.00	
01-000-1210	UTILITY TAXES RECEIVABLE			4,510.00
01-105-3010	UTILITY - ELECTRIC			15,558.00
01-105-3010	UTILITY - ELECTRIC			26,975.00
Total			**47,043.00**	**47,043.00**

Adjusting Journal Entries JE # 7
PBC - ADJ DEF REV - LICENSES

01-000-2320	DEFERRED REVENUE	2,874.00	
01-120-3344	LICENSES - BUSINESS	358.00	
01-120-3343	LICENSES - LIQUOR		3,232.00
Total		**3,232.00**	**3,232.00**

Adjusting Journal Entries JE # 8
PBC - REVERSE DUPLICATE ENTRY

01-000-1100	ACCOUNTS RECEIVABLE	100.00	
01-155-3700	EMPLOYEE SALARY REIMBURSEMENT	3,699.00	
01-000-1100	ACCOUNTS RECEIVABLE		3,699.00
01-140-3500	TRAFFIC FINES		100.00
Total		**3,799.00**	**3,799.00**

Adjusting Journal Entries JE # 9
PBC - REVERSE PY AR/RECORD CY AR

01-000-1100	ACCOUNTS RECEIVABLE	13.00	
01-000-1100	ACCOUNTS RECEIVABLE	177,673.00	
01-105-3050	PLACES FOR EATING TAX	21,186.00	
01-105-3050	PLACES FOR EATING TAX	28,134.00	
01-105-3060	HANDLE TAX - OTB	12,838.00	
01-105-3065	VIDEO GAMING TAX	21,690.00	
01-140-3525	POLICE ALARM LICENSES & FEES	3,875.00	
01-155-3720	FIRE DISTRICT GAS REIMB.	1,833.00	
01-000-1100	ACCOUNTS RECEIVABLE		42,875.00
01-000-1100	ACCOUNTS RECEIVABLE		12,839.00
01-000-1100	ACCOUNTS RECEIVABLE		1,833.00
01-000-1100	ACCOUNTS RECEIVABLE		3,875.00
01-000-1100	ACCOUNTS RECEIVABLE		28,134.00
01-105-3050	PLACES FOR EATING TAX		29,949.00
01-105-3060	HANDLE TAX - OTB		11,318.00
01-105-3065	VIDEO GAMING TAX		31,696.00
01-125-3350	CABLE FRANCHISE FEES		34,292.00
01-125-3350	CABLE FRANCHISE FEES		7,936.00
01-125-3355	SOLID WASTE FRANCHISE FEES		8,971.00
01-140-3500	TRAFFIC FINES		13,286.00
01-140-3500	TRAFFIC FINES		23,370.00
01-140-3505	ORDINANCE & PARKING FINES		2,882.00
01-140-3520	DUI ASSESSMENTS		3,089.00
01-140-3525	POLICE ALARM LICENSES & FEES		5,131.00
01-155-3700	EMPLOYEE SALARY REIMBURSEMENT		3,699.00
01-155-3720	FIRE DISTRICT GAS REIMB.		2,054.00
01-160-3800	INTEREST INCOME		13.00
Total		**267,242.00**	**267,242.00**

Adjusting Journal Entries JE # 10
PBC - RECORD ADDL AP AT YEAREND

01-000-1351	DUE FROM WATER FUND	193.00	
01-000-1353	DUE FROM SANITARY SEWER	631.00	
01-000-2021	WITHHOLDING IMRF	6,110.00	
01-320-4220	IMRF	2,652.00	
01-340-4220	IMRF	2,562.00	
01-350-4220	IMRF	3,320.00	
01-360-4220	IMRF	1,408.00	
01-000-2000	ACCOUNTS PAYABLE		16,876.00
Total		**16,876.00**	**16,876.00**

Adjusting Journal Entries JE # 11
ADJUST INVESTMENTS TO FMV

01-160-3800	INTEREST INCOME	364.00	
01-000-1037	FMV AJE - PMA - INVESTMENTS		364.00
Total		**364.00**	**364.00**

Adjusting Journal Entries JE # 12
PBC - RECLASS STEP RECEIPT 11.27.18 AND RECORD 1ST INST TOBACCO GRANT

01-000-1100	ACCOUNTS RECEIVABLE	935.00	
01-160-3899	MISCELLANEOUS INCOME	745.00	
01-115-3213	GRANT - STEP		745.00
01-115-3247	GRANT - POLICE TOBACCO		935.00
Total		**1,680.00**	**1,680.00**

Adjusting Journal Entries JE # 13
PBC - RECORD APRIL 2019 ADJUSTMENTS PER BANK RECONCILIATION

01-000-1010	VBT CHECKING ACCOUNT	366.00	
01-000-1010	VBT CHECKING ACCOUNT	1,309.00	
01-320-5430	CREDIT CARD & BANK CHARGES	3,219.00	
01-000-1010	VBT CHECKING ACCOUNT		3,219.00
01-105-3030	ROAD & BRIDGE TAXES		366.00
01-145-3551	POLICE REVENUE-TASK FORCE		1,309.00
Total		4,894.00	4,894.00

Adjusting Journal Entries JE # 14
PBC - TO RECLASS RECEIPT 7.31.18 TO PROPER GRANT REVENUE ACCOUNT

01-115-3246	GRANT-POLICE EQUIPMENT	1,027.00	
01-115-3213	GRANT - STEP		1,027.00
Total		1,027.00	1,027.00

Adjusting Journal Entries JE # 15
PBC- TO RECORD COMED LIGHTING INCENTIVE GRANT AWARD AND RECLASS IDOT (MFT PROJECT) TO PROPER GL

01-115-3213	GRANT - STEP	745.00	
01-390-5915	GRANT - DECO LIGHTING	11,993.00	
01-115-3200	GRANT REVENUE		745.00
01-115-3215	GRANT - DCEO LIGHTING		11,993.00
Total		12,738.00	12,738.00

Adjusting Journal Entries JE # 16
PBC- ADJUST COMMITTED EMERGENCY RESERVE

01-000-2521	COMMITTED OPERATING RESERVE	1,195,862.00	
01-000-2540	UNASSIGNED FUND BALANCE	959,294.00	
01-000-2522	COMMITTED EMERGENCY RESERVE		2,155,156.00
Total		2,155,156.00	2,155,156.00

Adjusting Journal Entries JE # 17
PBC - ADJUST NONSPENDABLE FUND BALANCE TO ACTUAL

01-000-2502	NON-SPENDABLE	2,305,040.00	
01-000-2540	UNASSIGNED FUND BALANCE		2,305,040.00
Total		2,305,040.00	2,305,040.00

Adjusting Journal Entries JE # 18
PBC - ADJUST RESTRICTED FUND BALANCE AMOUNTS TO ACTUAL

01-000-2504	RES FUND BAL SEIZED ACCT.	10,168.00	
01-000-2540	UNASSIGNED FUND BALANCE	3,283.00	
01-000-2503	RES FUND BAL NARCO ACCT.		6,171.00
01-000-2506	RES FUND BAL - DUI		7,280.00
Total		13,451.00	13,451.00

Total Adjusting Journal Entries	6,447,532.00	6,447,532.00
Total All Journal Entries	6,447,532.00	6,447,532.00

I have reviewed and agree with the adjustments above:

Client Signature

10/14/19
Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***11 - Motor Fuel Tax***
Workpaper: ***11 Motor Fuel Tax AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST MFT RECEIVABLE TO ACTUAL				
11-110-3120	MOTOR FUEL TAX		1,232.00	
11-000-1201	INTERGOV TAXES RECEIVABLE			1,232.00
Total			**1,232.00**	**1,232.00**
	Total Adjusting Journal Entries		**1,232.00**	**1,232.00**
	Total All Journal Entries		**1,232.00**	**1,232.00**

I have reviewed and agree with the adjustments above:

Client Signature

10/14/19

Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***12 - Palatine/Milwaukee TIF***
Workpaper: ***12 PalatineMilwaukee TIF AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST REC/DEF AT YEAREND				
12-000-2321	DEFERRED PROPERTY TAX REVENUE		128,429.00	
12-100-3000	REAL ESTATE TAXES		19,964.00	
12-000-1400	PROPERTY TAX RECEIVABLE			148,393.00
Total			**148,393.00**	**148,393.00**
Adjusting Journal Entries JE # 2				
ADJUST TIF PROPERTY TAX RECEIVABLE AND DEFERRAL BASED ON FINAL 2018 TIF REPORTS				
12-000-1400	PROPERTY TAX RECEIVABLE		45,480.00	
12-000-2321	DEFERRED PROPERTY TAX REVENUE			45,480.00
Total			**45,480.00**	**45,480.00**
	Total Adjusting Journal Entries		**193,873.00**	**193,873.00**
	Total All Journal Entries		**193,873.00**	**193,873.00**

I have reviewed and agree with the adjustments above:

Client Signature

10/14/19
Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***13 - Tourism District***
Workpaper: ***13 Tourism AJEs***

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
PBC - RECORD ADDL AP AT YEAREND			
13-300-5920	GRANT - HOTELS	12,258.00	
13-000-2000	ACCOUNTS PAYABLE		12,258.00
Total		**12,258.00**	**12,258.00**
Adjusting Journal Entries JE # 2			
PBC - REVERSE PY AR/RECORD CY AR			
13-000-1100	ACCOUNTS RECEIVABLE	56,654.00	
13-100-3020	HOTEL TAXES	75,488.00	
13-000-1100	ACCOUNTS RECEIVABLE		75,488.00
13-100-3020	HOTEL TAXES		56,654.00
Total		**132,142.00**	**132,142.00**
	Total Adjusting Journal Entries	**144,400.00**	**144,400.00**
	Total All Journal Entries	**144,400.00**	**144,400.00**

I have reviewed and agree with the above adjustments: [signature]

Client Signature

10/14/19

Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***14 - Development***
Workpaper: ***14 Development AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Prior year audit AJE not recorded for change in fair value of land				
14-000-1600	LAND		534,500.00	
14-000-2530	ASSIGNED FUND BALANCE			534,500.00
Total			**534,500.00**	**534,500.00**
Adjusting Journal Entries JE # 2				
PBC - Adjust sale of land				
14-100-3820	SALE OF CITY PROPERTY		534,500.00	
14-000-1600	LAND			534,500.00
Total			**534,500.00**	**534,500.00**
	Total Adjusting Journal Entries		**1,069,000.00**	**1,069,000.00**
	Total All Journal Entries		**1,069,000.00**	**1,069,000.00**

I have reviewed and agree with the adjustments above:

[signature]

Client Signature

10/14/19

Date

Client: *City of Prospect Heights*
Engagement: *City of Prospect Heights*
Period Ending: *4/30/2019*
Trial Balance: *17 - Solid Waste Disposal*
Workpaper: *17 Solid Waste Disposal AJEs*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST AR AT YEAR END TO DETAIL ANALYSIS				
17-000-1100	ACCOUNTS RECEIVABLE		38,419.00	
17-300-5420	SWANCC CHARGES		38,543.00	
17-000-1100	ACCOUNTS RECEIVABLE			38,543.00
17-300-5420	SWANCC CHARGES			38,419.00
Total			**76,962.00**	**76,962.00**
Adjusting Journal Entries JE # 2				
PBC - ADJUST OPERATING RESERVE				
17-000-2521	COMMITTED OPERATING RESERVE		3,108.00	
17-000-2520	FUND BALANCE - COMMITTED			3,108.00
Total			**3,108.00**	**3,108.00**
	Total Adjusting Journal Entries		**80,070.00**	**80,070.00**
	Total All Journal Entries		**80,070.00**	**80,070.00**

I have reviewed and agree with the adjustments above:

[signature]

Client Signature

10/14/19

Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***18 - Palatine Road TIF***
Workpaper: ***18 Palatine Road TIF***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST REC/DEF AT YEAREND				
18-000-1400	PROPERTY TAX RECEIVABLE		2,602.00	
18-000-2321	DEFERRED PROPERTY TAX REV			2,602.00
Total			**2,602.00**	**2,602.00**
Adjusting Journal Entries JE # 2				
PBC - ADJUST PROPERTY TAX RECEIVABLE AND DEFERRAL BASED ON FINAL 2018 TIF REPORTS				
18-000-1400	PROPERTY TAX RECEIVABLE		43,028.00	
18-000-2321	DEFERRED PROPERTY TAX REV			43,028.00
Total			**43,028.00**	**43,028.00**
	Total Adjusting Journal Entries		**45,630.00**	**45,630.00**
	Total All Journal Entries		**45,630.00**	**45,630.00**

I have reviewed and agree with the adjustments above:

[signature]

Client Signature

10/14/19

Date

Client: *City of Prospect Heights*
Engagement: *City of Prospect Heights*
Period Ending: *4/30/2019*
Trial Balance: *21 - SSA #1*
Workpaper: *21 SSA#1 AJEs*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - REVERSE PY AP FOR OVERPMT				
21-000-2000	ACCOUNTS PAYABLE		13,345.00	
21-100-3000	REAL ESTATE TAXES			13,345.00
Total			**13,345.00**	**13,345.00**
Adjusting Journal Entries JE # 2				
PBC - RECORD AMOUNT DUE BACK TO COOK COUNTY FOR RE TAX RECEIPTS IN 2018. TAX LEVY WAS ZERO SO NO AMOUNTS SHOULD HAVE BEEN RECEIVED.				
21-100-3000	REAL ESTATE TAXES		13,345.00	
21-000-2000	ACCOUNTS PAYABLE			13,345.00
Total			**13,345.00**	**13,345.00**
	Total Adjusting Journal Entries		**26,690.00**	**26,690.00**
	Total All Journal Entries		**26,690.00**	**26,690.00**

I have reviewed and agree with the adjustments above:

[signature]

Client Signature

10/14/19

Date

Client: *City of Prospect Heights*
Engagement: *City of Prospect Heights*
Period Ending: *4/30/2019*
Trial Balance: *22 - SSA #2*
Workpaper: *22 SSA #2 AJEs*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - REVERSE PY AP FOR OVERPMT				
22-000-2000	ACCOUNTS PAYABLE		22,217.00	
22-100-3000	REAL ESTATE TAXES			22,217.00
Total			**22,217.00**	**22,217.00**
Adjusting Journal Entries JE # 2				
PBC - RECORD AMOUNT DUE BACK TO COOK COUNTY FOR RE TAX RECEIPTS IN 2018. TAX LEVY WAS ZERO SO NO AMOUNTS SHOULD HAVE BEEN RECEIVED.				
22-100-3000	REAL ESTATE TAXES		22,217.00	
22-000-2000	ACCOUNTS PAYABLE			22,217.00
Total			**22,217.00**	**22,217.00**
	Total Adjusting Journal Entries		**44,434.00**	**44,434.00**
	Total All Journal Entries		**44,434.00**	**44,434.00**

I have reviewed and agree with the adjustments above:

[signature]
Client Signature

10/14/19
Date

Client: *City of Prospect Heights*
Engagement: *City of Prospect Heights*
Period Ending: *4/30/2019*
Trial Balance: *23 - SSA #3*
Workpaper: *23 SSA #3 AJEs*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - REVERSE PY AP FOR OVERPMT				
23-000-2000	ACCOUNTS PAYABLE		12,283.00	
23-100-3000	REAL ESTATE TAXES			12,283.00
Total			**12,283.00**	**12,283.00**
Adjusting Journal Entries JE # 2				
PBC - RECORD AMOUNT DUE BACK TO COOK COUNTY FOR RE TAX RECEIPTS IN 2018. TAX LEVY WAS ZERO SO NO AMOUNTS SHOULD HAVE BEEN RECEIVED.				
23-100-3000	REAL ESTATE TAXES		12,283.00	
23-000-2000	ACCOUNTS PAYABLE			12,283.00
Total			**12,283.00**	**12,283.00**
	Total Adjusting Journal Entries		**24,566.00**	**24,566.00**
	Total All Journal Entries		**24,566.00**	**24,566.00**

I have reviewed and agree with the adjustments above:

[signature]

Client Signature

10/14/19

Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***24 - SSA #4***
Workpaper: ***24 SSA #4 AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - REVERSE PY AP FOR OVERPMT				
24-000-2000	ACCOUNTS PAYABLE		15,040.00	
24-100-3000	REAL ESTATE TAXES			15,040.00
Total			**15,040.00**	**15,040.00**
Adjusting Journal Entries JE # 2				
PBC - RECORD AMOUNT DUE BACK TO COOK COUNTY FOR RE TAX RECEIPTS IN 2018. TAX LEVY WAS ZERO SO NO AMOUNTS SHOULD HAVE BEEN RECEIVED.				
24-100-3000	REAL ESTATE TAXES		15,040.00	
24-000-2000	ACCOUNTS PAYABLE			15,040.00
Total			**15,040.00**	**15,040.00**
	Total Adjusting Journal Entries		**30,080.00**	**30,080.00**
	Total All Journal Entries		**30,080.00**	**30,080.00**

I have reviewed and agree with the adjustments above:

Client Signature

10/14/19

Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***25 - SSA #5***
Workpaper: ***25 SSA #5 AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST PREPAIDS AT YEAR END				
25-000-1110	PREPAID EXPENSES		439.00	
25-300-5500	LIABILITY INSURANCE			439.00
Total			**439.00**	**439.00**
Adjusting Journal Entries JE # 2				
PBC - ADJUST REC/DEF AT YEAREND				
25-000-1400	PROPERTY TAX RECEIVABLE		19,812.00	
25-000-2321	DEFERRED PROPERTY TAX REVENUE			19,725.00
25-100-3000	REAL ESTATE TAXES			87.00
Total			**19,812.00**	**19,812.00**
	Total Adjusting Journal Entries		**20,251.00**	**20,251.00**
	Total All Journal Entries		**20,251.00**	**20,251.00**

I have reviewed and agree with the adjustments above:

Client Signature

10/14/19
Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***28 - SSA #8***
Workpaper: ***28 SSA #8 AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST PREPAIDS AT YEAR END				
28-000-1110	PREPAID EXPENSES		658.00	
28-300-5500	LIABILITY INSURANCE			658.00
Total			**658.00**	**658.00**
Adjusting Journal Entries JE # 2				
PBC - ADJUST REC/DEF AT YEAR END				
28-000-1400	PROPERTY TAX RECEIVABLE		50,425.00	
28-100-3000	REAL ESTATE TAXES		6,503.00	
28-000-2321	DEFERRED PROPERTY TAX REVENUE			56,928.00
Total			**56,928.00**	**56,928.00**
	Total Adjusting Journal Entries		**57,586.00**	**57,586.00**
	Total All Journal Entries		**57,586.00**	**57,586.00**

I have reviewed and agree with the adjustments above:

[signature]

Client Signature

10/14/19

Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***30 - Capital Projects Fund***
Workpaper: ***30 Capital Projects AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC- RECORD BUILDERS PAVING RETAINAGE PAYABLE AT YEAR END				
30-550-7050	Street Resurfacing		85,000.00	
30-000-2000	Accounts Payable			85,000.00
Total			**85,000.00**	**85,000.00**
	Total Adjusting Journal Entries		**85,000.00**	**85,000.00**
	Total All Journal Entries		**85,000.00**	**85,000.00**

I have reviewed and agree with the above adjusting journal entry:

Cheri Hrufer

10-8-19
Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***41 - Road Construction Debt***
Workpaper: ***41 Road Construction Debt AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1 PBC				
- ADJUST REC/DEF AT YEAREND				
41-000-2321	DEFERRED PROPERTY TAX REVENUE		110,456.00	
41-000-1400	PROPERTY TAX RECEIVABLE			109,889.00
41-100-3000	REAL ESTATE TAXES			567.00
Total			**110,456.00**	**110,456.00**
	Total Adjusting Journal Entries		**110,456.00**	**110,456.00**
	Total All Journal Entries		**110,456.00**	**110,456.00**

I have reviewed and agree with the adjustments above:

[signature]
Client Signature

10/14/19
Date

Client: *City of Prospect Heights*
Engagement: *City of Prospect Heights*
Period Ending: *4/30/2019*
Trial Balance: *46 - SSA #6 Debt*
Workpaper: *46 SSA #6 Debt AJEs*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1 PBC				
- ADJUST REC/DEF AT YEAREND				
46-000-2321	DEFERRED PROPERTY TAX REVENUE		66,371.00	
46-000-1400	PROPERTY TAX RECEIVABLE			64,582.00
46-100-3000	REAL ESTATE TAXES			1,789.00
Total			**66,371.00**	**66,371.00**
	Total Adjusting Journal Entries		**66,371.00**	**66,371.00**
	Total All Journal Entries		**66,371.00**	**66,371.00**

I have reviewed and agree with the adjustments above:

[signature]

Client Signature

10/14/19

Date

Client:	***City of Prospect Heights***
Engagement:	***City of Prospect Heights***
Period Ending:	***4/30/2019***
Trial Balance:	***51 - Water***
Workpaper:	***51 Water AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST PREPAIDS AT YEAR END				
51-000-1110	PREPAID EXPENSES		10,075.00	
51-000-1110	PREPAID EXPENSES		16,959.00	
51-300-4100	HEALTH INSURANCE			10,075.00
51-300-4100	HEALTH INSURANCE			2,015.00
51-300-5500	LIABILITY INSURANCE			14,727.00
51-300-5530	WORKERS COMPENSATION INSURANCE			217.00
Total			**27,034.00**	**27,034.00**
Adjusting Journal Entries JE # 2				
PBC - ADJUST WATER AND SEWER AR TO ACTUAL AT YEAR END				
51-000-1005	UTILITY CASH CLEARING		19,200.00	
51-000-1100	ACCOUNTS RECEIVABLE		11,297.00	
51-100-3880	WATER SALES			19,200.00
51-100-3880	WATER SALES			11,297.00
Total			**30,497.00**	**30,497.00**
Adjusting Journal Entries JE # 3				
PBC - RECLASS FY19 PRINCIPAL PAYMENT TO REDUCE LIABILITY				
51-000-2100	DEBT CERTIFICATES PAYABLE		60,000.00	
51-000-2004	CURRENT GO DEBT CERT PAYABLE			5,000.00
51-400-6000	PRINCIPAL			55,000.00
Total			**60,000.00**	**60,000.00**
Adjusting Journal Entries JE # 4				
PBC - RECORD ADDL AP AT YEAREND				
51-300-4220	IMRF		193.00	
51-000-2201	DUE TO GENERAL FUND			193.00
Total			**193.00**	**193.00**
Adjusting Journal Entries JE # 5				
PBC - ADJUST ACCRUED VACATION AT YEAR END				
51-000-2003	COMPENSATED ABSENCES PAYABLE		1,435.83	
51-300-4000	WAGES			1,435.83
Total			**1,435.83**	**1,435.83**
Adjusting Journal Entries JE # 6				
PBC - ADJUST ACCRUED INTEREST PAYABLE				
51-000-2001	ACCRUED INTEREST PAYABLE		819.00	
51-400-6010	INTEREST			819.00
Total			**819.00**	**819.00**

Adjusting Journal Entries JE # 7
ADJUST PENSION LIABILITY TO ACTUARIAL VALUATION

51-000-1460	DEFERRED OUTFLOWS - PENSION	62,163.00	
51-000-2141	DEFERRED INFLOWS	14,383.00	
51-300-4220	IMRF	12,154.00	
51-000-2140	PENSION LIABILITY		88,700.00
Total		**88,700.00**	**88,700.00**

Adjusting Journal Entries JE # 8
PBC- ADJUST FY19 DEPRECIATION EXPENSE

51-000-1751	ACCUMULATED DEPR WATER MAINS	12,903.00	
51-600-8000	DEPRECIATION	18,251.00	
51-000-1710	ACCUMULATED DEPR BUILDINGS		14,116.00
51-000-1720	ACCUMULATED DEPR EQUIPMENT		2,163.00
51-000-1740	ACCUMULATED DEPR VEHICLES		10,275.00
51-000-1752	ACCUMULATED DEPR RESERVOIRS		4,600.00
Total		**31,154.00**	**31,154.00**

Adjusting Journal Entries JE # 9
CAPITALIZE CASE LOADER

51-000-1640	VEHICLES	99,495.00	
51-500-7020	EQUIPMENT		99,495.00
Total		**99,495.00**	**99,495.00**

Adjusting Journal Entries JE # 10
PBC- ADJUST OPERATING RESERVE

51-000-2521	COMMITTED OPERATING RESERVE	57,185.00	
51-000-2540	UNASSIGNED FUND BALANCE		57,185.00
Total		**57,185.00**	**57,185.00**

Adjusting Journal Entries JE # 11
PBC- ADJUST DEBT STABILIZATION RESERVE

51-000-2540	UNASSIGNED FUND BALANCE	129.00	
51-000-2525	COMMIT DEBT STABILIZE RESERVE		129.00
Total		**129.00**	**129.00**
	Total Adjusting Journal Entries	**396,641.83**	**396,641.83**
	Total All Journal Entries	**396,641.83**	**396,641.83**

I have reviewed and agree with the adjustments above:

Client Signature

10/14/19
Date

Client: ***City of Prospect Heights***
Engagement: ***City of Prospect Heights***
Period Ending: ***4/30/2019***
Trial Balance: ***52 - Parking***
Workpaper: ***52 Parking AJEs***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST CY DEPRECIATION				
52-600-8000	DEPRECIATION		8,136.00	
52-000-1711	ACCUMULATED DEPR BLDG IMPROVE			8,136.00
Total			**8,136.00**	**8,136.00**
	Total Adjusting Journal Entries		**8,136.00**	**8,136.00**
	Total All Journal Entries		**8,136.00**	**8,136.00**

I have reviewed and agree with the adjustments above:

[signature]

Client Signature

10/14/19

Date

Client: *City of Prospect Heights*
Engagement: *City of Prospect Heights*
Period Ending: *4/30/2019*
Trial Balance: *53 - Sanitary Sewer*
Workpaper: *53 Sanitary Sewer AJEs*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC - ADJUST PREPAIDS AT YEAREND				
53-000-1110	PREPAID EXPENSES		3,404.00	
53-300-5500	LIABILITY INSURANCE			3,350.00
53-300-5530	WORKER'S COMP INSURANCE			54.00
Total			**3,404.00**	**3,404.00**
Adjusting Journal Entries JE # 2				
PBC - ADJUST WATER AND SEWER AR TO ACTUAL AT YEAR END				
53-100-3884	SANITARY SEWER CHARGES		16,166.00	
53-000-1100	ACCOUNTS RECEIVABLE			16,166.00
Total			**16,166.00**	**16,166.00**
Adjusting Journal Entries JE # 3				
PBC - RECORD ADDL AP AT YEAR END				
53-300-4220	IMRF		631.00	
53-000-2201	DUE TO GENERAL FUND			631.00
Total			**631.00**	**631.00**
Adjusting Journal Entries JE # 4				
PRIOR YEAR AUDIT ENTRY NOT RECORDED				
53-000-2140	PENSION LIABILITY		18,901.00	
53-000-2140	PENSION LIABILITY		530.00	
53-000-2540	UNASSIGNED FUND BALANCE		3,884.00	
53-000-1460	DEFERRED OUTFLOWS - PENSION			13,690.00
53-000-2141	DEFERRED INFLOWS			9,095.00
53-000-2540	UNASSIGNED FUND BALANCE			530.00
Total			**23,315.00**	**23,315.00**
Adjusting Journal Entries JE # 5				
PBC - ADJUST ACCRUED VACATION AT YEAR END				
53-000-2003	COMPENSATED ABSENCES PAYABLE		160.00	
53-300-4000	WAGES			160.00
Total			**160.00**	**160.00**

Adjusting Journal Entries JE # 6
ADJUST IMRF PENSION LIABILITY TO ACTUARIAL VALUATION

53-000-1460	DEFERRED OUTFLOWS - PENSION	18,689.00	
53-000-2141	DEFERRED INFLOWS	1,508.00	
53-000-2140	PENSION LIABILITY		12,192.00
53-300-4220	IMRF		8,005.00
Total		**20,197.00**	**20,197.00**
	Total Adjusting Journal Entries	**63,873.00**	**63,873.00**
	Total All Journal Entries	**63,873.00**	**63,873.00**

I have reviewed and agree with the adjustments above:

Client Signature

10/14/19
Date

City of Prospect Heights
8 North Elmhurst Road
Prospect Heights, IL 60070

Eder, Casella & Co.
5400 West Elm Street
Suite 203
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of City of Prospect Heights (City), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of April 30, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 22, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8. We are in agreement with the adjusting journal entries you have proposed, if any, and they will be posted.

9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the City Council or summaries of actions of recent meetings as listed below:

        - May 14, 2018
        - May 29, 2018
        - June 11, 2018
        - June 25, 2018
        - July 9, 2018
        - July 16, 2018 – Special Meeting
        - July 23, 2018
        - August 27, 2018
        - September 12, 2018 - Special Workshop
        - September 24, 2018
        - October 8, 2018
        - October 22, 2018
        - November 12, 2018
        - November 26, 2018
        - December 10, 2018
        - January 14, 2019
        - January 28, 2019
        - February 11, 2019
        - February 25, 2019
        - March 11, 2019 - Special Meeting
        - March 11, 2019
        - March 25, 2019
        - April 8, 2019
        - April 22, 2019
        - May 6, 2019 – Special Meeting
        - May 13, 2019 – Agenda Only
        - May 28, 2019
        - June 10, 2019
        - June 24, 2019
        - July 8, 2019
        - July 22, 2019
        - August 26, 2019
        - September 9, 2019 – Agenda Only
        - September 23, 2019 – Agenda Only

12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the City and involves:

a. Management,

b. Employees who have significant roles in internal control, or

c. Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government - specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21. The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

23. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose

effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

27. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

28. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

29. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

30. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.

31. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

32. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

33. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

34. Provisions for uncollectible receivables have been properly identified and recorded.

35. Expenses have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.

36. Revenues are appropriately classified in the Statement of Activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

38. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

40. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.

41. The City meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.

42. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

43. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

44. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

45. With respect to the supplemental financial information we acknowledge our responsibility for presenting the supplemental financial information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental financial information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplemental financial information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental information.

46. We agree with the findings of specialists in evaluating the City's accrued pension liability and OPEB Liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

47. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

48. In regard to the preparation of the financial statements and comptroller report services performed by you, we have:

    a. Assumed all management responsibilities.

    b. Designated an individual who has suitable skill, knowledge, or experience to oversee the services.

    c. Evaluated the adequacy and results of the services performed.

    d. Accepted responsibility for the results of the services.

Signed: [signature]

Title: Director of Finance

Date: 10/21/19

City of Prospect Heights, Illinois

Comprehensive Annual Financial Report

Year End April 30, 2019

Prepared by:
The Finance Department

CITY OF PROSPECT HEIGHTS, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED APRIL 30, 2019

PREPARED BY:
FINANCE DEPARTMENT

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INTRODUCTORY SECTION

October 21, 2019

Mayor, Members of the City Council and
Citizens of the City of Prospect Heights

The Comprehensive Annual Financial Report (CAFR) of the City of Prospect Heights (City) for the year ended April 30, 2019 is hereby submitted as required by the Illinois Compiled Statutes. State law requires that the City issue annually a report on its financial position and activity that is audited in accordance with generally accepted auditing standards by an independent firm of certified public accountants.

This report consists of management's representations concerning the finances of the City of Prospect Heights. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Prospect Heights' financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by Eder Casella & Co, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Prospect Heights for the fiscal year ended April 30, 2019 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's basic financial statements for the fiscal year ended April 30, 2019 are fairly presented in conformity with GAAP. The independent auditors' report, located on pages 1-3, is presented as the first component of the financial section of this report.

GAAP requires that management provide a "Management's Discussion and Analysis" (MD&A) narrative providing an introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

City of Prospect Heights
8 N. Elmhurst Road, Prospect Heights, IL 60070 : Phone 847-398-6070 : Fax 847-392-4244
www.prospect-heights.il.us

Profile of the City of Prospect Heights

The City of Prospect Heights is located approximately 26 miles northwest of the City of Chicago in Cook County, Illinois. Originally settled by dairy farmers in the 1830s, the area experienced a boom in residential growth following the end of World War II and was incorporated as a City on January 31, 1976. The City has a population of 16,256 (2010 Census) and encompasses an area of approximately 4.5 square miles. It is a non-home rule community, as defined by the Illinois Constitution. The City is an established, primarily residential community best known for single-family homes on large lots, a minimum of half-acre in size. In addition, it offers condominium and apartment housing in a breadth of price ranges.

The City operates under the Council/Manager form of government. Policymaking and legislative authority are vested in the City Council, which consists of a Mayor and five Aldermen. Some of the City Council's more significant responsibilities include adopting the budget; passing ordinances; appointing members to Boards, Committees, and Commissions; and hiring the City Administrator and City Attorney. The City Administrator is responsible for carrying out the policies and ordinances of the City Council, for overseeing day-to-day operations of the City, and for appointing employees, including the City's department heads. The Mayor, City Clerk, and City Treasurer are elected from the population at-large to four-year terms. Aldermen are elected from five wards on the basis of ward representation and serve four-year terms.

The City provides a full range of services including police protection; planning and zoning; maintenance of streets and infrastructure; sanitary and storm sewer maintenance; water distribution to selected areas of the community; maintenance of a commuter parking lot; and general administrative services.

Local Economy: There are a number of factors that influence the economy of a specific community and various measures are used to gauge the economic outlook. Perhaps four of the most objective measures are the level of retail sales, the employment level of the community, income levels in the community, and building activity. In Illinois, sales taxes are allocated based upon the point-of-sale, and, accordingly, represent the sales in the community. Total sales tax receipts for the calendar year ended December 31, 2018 were $1,269,679 compared to $1,072,834 for the previous year, an increase of 18.34%.

The City of Prospect Heights' average unemployment rate for fiscal year 2019 was 3.9%, which was .7% lower than the 4.3% average rate for the state. The City of Prospect Heights had a median family income of $62,013, as of the 2010-14 Census, which was 8.48% higher than the State of Illinois average and 8.87% greater than the national average.

For fiscal year 2019, the City issued 638 construction permits (residential and commercial) valued at $16.3 million, as compared to 791 permits the previous year with a value of $9.8 million. The City is an established community with limited available open space for either residential or commercial development. Historically, residential permit activity has focused on home remodeling, tear-down and rebuilding on existing lots and home improvement projects of existing homes. There has been a slight decrease in this activity that accounts for the decrease in permit activity, but at a lesser construction value. Commercial permit activity has been limited to redevelopment of existing business locations, with the occasional redevelopment of vacant buildings and land.

Financial Planning: The City's continued process of Strategic Financial Planning has ensured the long-term viability of the City, its services, capital assets, and infrastructure. The process has been in place to maintain the desirability of the community; with the long-term goal being to retain or increase its population and attract new businesses. The three main categories addressed as part of the planning process included the need to stabilize the operating budget through a combination of increased revenues and reduced or stabilized expenditures; reduction in outstanding debt; and assessment and development of a capital replacement program. A five-year capital Improvement Plan was developed and approved as part of the 2019-2020 operating and capital budget.

The City's primary focus has been on stabilizing its operating budget. On the revenue side, the City has implemented fee increases, instituted a Places for Eating tax, Video Gaming tax, increased enforcement and collection of existing revenues, and researched and compiled a database of revenue streams available to or in use by non-home rule municipalities in Illinois. On the expense side, personnel costs represent the single largest operating expense. In FY2019, the City maintained the same staffing as the prior year with no increases. The City continues to utilize outside contractors for engineering and inspection services.

The last component of the plan is to develop a capital asset and infrastructure replacement program. The City recognizes the importance of this plan, especially the need to replace its deteriorating streets. In 2008, the City did complete an assessment of its streets, their condition, and projected replacement cost. On November 2, 2010, the City Council asked for and received approval from the voters to issue $15 million in general obligation bonds to provide funding to reconstruct its streets; as well as, complete other capital and infrastructure improvements. All phases of this project were completed by the end of FY2014.

Major Initiatives

City departments were involved in a variety of projects throughout the year. Among the highlights of fiscal year 2019 are the following initiatives and accomplishments.

City of Prospect Heights
8 N. Elmhurst Road, Prospect Heights, IL 60070 : Phone 847-398-6070 : Fax 847-392-4244
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Administration

- Completed competitive Request for proposal process for multi-year solid waste and recycling collection service resulting in 18 to 25 per cent rate reduction for residents.
- Obtained Regional Transportation Authority "Access to Transit" grant to support Wolf Road Sidewalk.
- Provided staff support to Natural Resources Commission, Water Committee, and Ad Hoc Willow Road Committee.
- Delivered 2019-2024 Capital Improvement Plan.
- Expanded Express Bill Pay online payment system to interface with the City's financial software to provide automatic updates and reduce staff workload.
- Continued Willow Road planning process with Ad Hoc Willow Road Committee and Metropolitan Water Reclamation District.

Building & Community Development Department

- River Trails Home Owners Association - Fire Restoration: On July 18, 2018 a major fire burned destroying 4 buildings and leaving 92 families without a place to live. The City's emergency response and disaster assistance efforts were a coordinated effort by all department within the City. The Building Department then was the lead department in the reconstruction efforts. During 2019 demolition of three buildings (Bldgs #14, 15 16) which were declared unsalvageable were demolished. The fourth building (Bldg. 13) was declared sound for remodeling. After considerable planning and work, permits were issued for the remodeling of Building 13 and new construction of Buildings #14-16. Building 13 received full occupancy during July 2019. Tentative completion of the remaining buildings is the first quarter of 2020. The estimated construction value for all work related to this fire is $11,200,000 generating permit revenue to the City of approximately $161,660.
- Sale of arena property – The City entered into a sales agreement and closed with a national industrial developer to sell 10 acres of land owned by the City for $2,950,000. The project received zoning entitles in the for a 153,000 sq. ft. Class A industrial building. Construction is scheduled to begin in the beginning of FY20.
- Holiday Inn Express at 600 N. Milwaukee Ave: Holiday Inn Express is the new brand that will be operating the vacant Country Inn & Suites. The ownership of the Country Inn & Suites closed the hotel in November 2018. The new ownership began remodeling in the spring of 2019 and hope to have occupancy by August 2019.
- Everclear Car Wash: The City approved an application for a car wash use in the Rand Road Retail Tax District. The car wash ownership and the City have entered into a use fee agreement to the pay the City an amount equal to the percentage of lost retail sales tax for allowing a service use in the retail district.
- Business License Consolidation: Due to other priorities with the City's finance billing and pay system the business license component was pushed back until FY20. The streamlined process improved sending of invoices, accuracy of billing and faster collection of fees. This will continue to improve once the process is incorporated into the finance system.

City of Prospect Heights
8 N. Elmhurst Road, Prospect Heights, IL 60070 : Phone 847-398-6070 : Fax 847-392-4244
www.prospect-heights.il.us

- New Single-family Construction: The City has experienced an increase in number of new single-family home permits in FY19.

Engineering

- Completed design and construction of road resurfacing program, including Winkleman and Apple Drive work
- Completed sewer televising of 50% of City owned sanitary sewers - Phase 1
- Completed review of Phase 1 of sewer televising contract
- Continued coordination with Metropolitan Water Reclamation District for the Willow Road Storm Water Management Improvement
- Assisted U.S. Army Corps of Engineers with assignment of remediation work for the Levee 37 project
- Completed the Community Rating System (CRS) recertification. Now the City is a rated as a Class 7 community, whose residents are eligible to receive a 15% discount in flood insurance policy premium costs.
- Started drainage studies for Arlington Countryside Area and Eastside TIF zone.
- Started Phase I design work for Wolf Road Sidewalk - Palatine Road to Train Station
- Started Phase I design work for Old Willow Road

Police Department

- Replace one officer and promote one officer to Sergeant's position.
- Hire Administrative Assistant for Chief of Police to fill a vacancy.
- Install printers and card readers in cars.
- Implement e ticket system and e crash report system.
- Replace two squad cars.
- Continue to work with Northwest Central Dispatch to implement the new CAD system and Records Management System.
- Upgrade and replace cameras on eastside locations.
- Secured $15,688 Justice Assistance Grant for Tactical Enforcement Patrol, Preventive Problematic Behavior and for Home Work Club.

Public Works Department

- Upgraded the Public Works fuel distribution to a new key/code dispensing system to track and monitor use/cost center.
- Replaced underground gas and diesel fuel tank monitoring systems.
- Hired additional Maintenance Worker to fill a vacancy.
- Installed high efficiency underbody snowplows on 4 of the large plow trucks.
- Update the City's Snow Operations and Flood Operations Plans and Procedures
- Installed large concrete pad for loading Salt Dome
- Building security review- Upgraded to electronic locks for access points and storage areas in City Hall and the Police Department. Replaced weak entry door with heavy commercial unit and new locks at our City water pumping station.

City of Prospect Heights
8 N. Elmhurst Road, Prospect Heights, IL 60070 : Phone 847-398-6070 : Fax 847-392-4244
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- Replace fleet pick-up plow truck that was beyond economical repair with new model.
- Worked with engineering and contractor to complete Phase 1 of the sewer televising project.

Finance

- Entered into a contract with PMA Financial services to enhance the City's cash management practices to provided competitive rates on a national basis for certificates of deposit as well as other Treasury offerings.
- Entered into a contract with Azavar Audit Solutions to audit all locally imposed taxes including franchise fees to ensure compliance and collection. There are numerous zip codes within the city of Prospect Heights and there was concern that taxes were being paid and remitted to municipalities other than Prospect Heights.
- In September 2018 the City of prospect Heights issued $1,820,000 Special service Area #6 Refunding Bonds, series 2018 resulting in $207,000 of net present value savings for the residents within the district.
- Continued collection program of unpaid parking tickets and photo enforcement citations, with significant efforts made internally along with a third party collection agency
- System updates and enhancements to further develop automated processes and reconciliation procedures to provide more effective and efficient processing
- Approved the budget for fiscal year ending April 30, 2019 by the City Council and filed with the Cook County Clerk's office within the required time frame.
- Performed regular budgetary reviews to provide improved monitoring of the City's financial position

Population Projections

As reported in the 2010 Census, the City had a population of 16,256, which reflected a decrease of 4.8%, or 825 people, as compared to the 2000 Census. This decline in population will reduce several of the City's primary revenue streams, such as income tax, local use tax, and motor fuel tax allocation that are relied upon to support basic City services.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Prospect Heights for its comprehensive annual financial report for the year ended April 30, 2018. This was the seventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the

City of Prospect Heights
8 N. Elmhurst Road, Prospect Heights, IL 60070 : Phone 847-398-6070 : Fax 847-392-4244
www.prospect-heights.il.us

Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service of the finance department, as well as the police, building and zoning, public works, engineering, and water departments that provided required operational and capital assets data for the statistical section. The members of these departments have our sincere appreciation for the contributions made in preparation of this report.

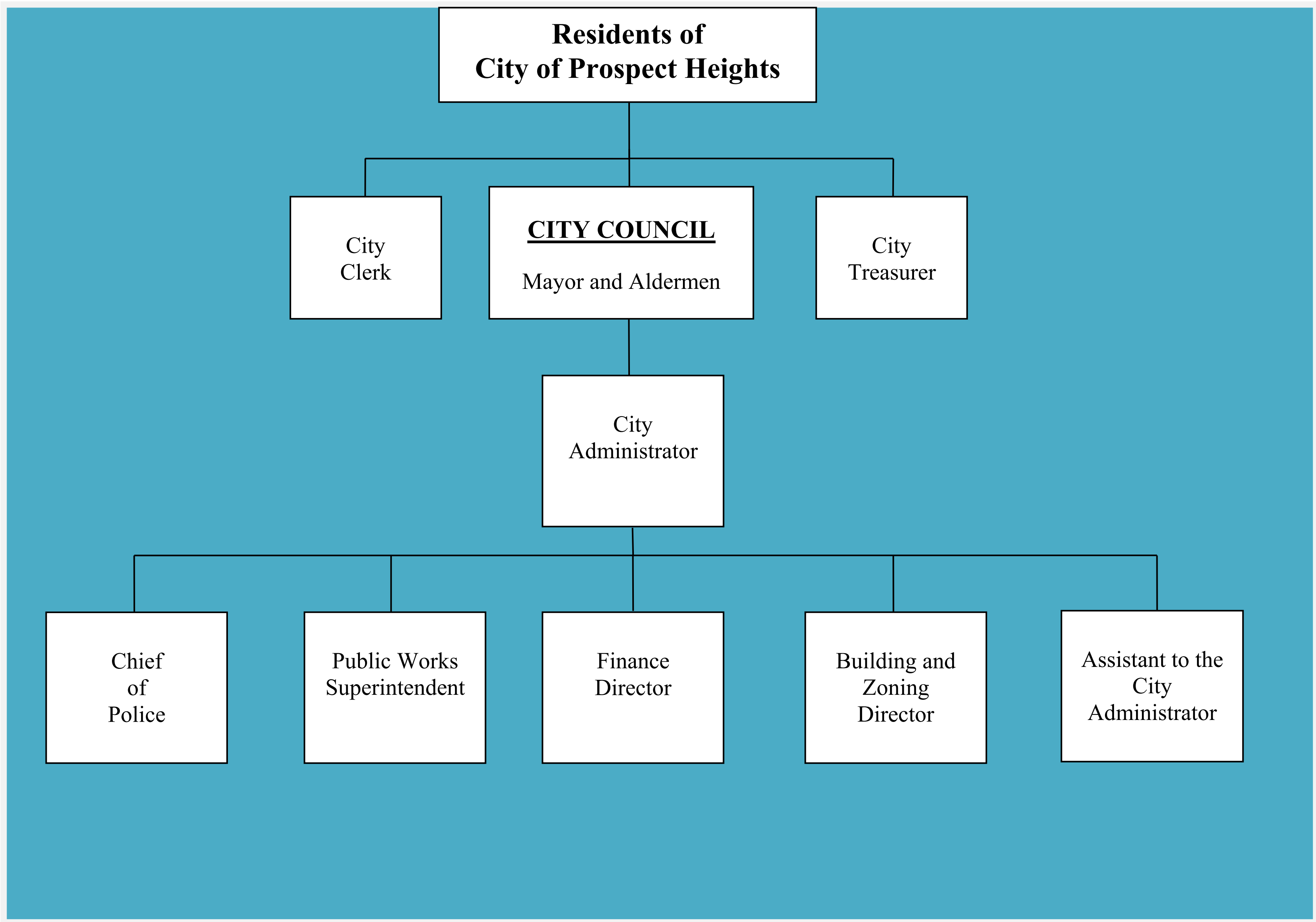
In closing, without the leadership and support of the Mayor and City Council, the preparation of this report would not have been possible.

Sincerely,

Michael DuCharme
Finance Director

City of Prospect Heights
8 N. Elmhurst Road, Prospect Heights, IL 60070 : Phone 847-398-6070 : Fax 847-392-4244
www.prospect-heights.il.us

CITY OF PROSPECT HEIGHTS, ILLINOIS
Organizational Chart
April 30, 2019



The Government Finance Officers Association of the United States and Canada

presents this

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

Finance Department

City of Prospect Heights, Illinois

The award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the individual(s) designated as instrumental in their government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.

Executive Director Christopher P. Morrill

Date March 27, 2019

CITY OF PROSPECT HEIGHTS, ILLINOIS

PRINCIPAL OFFICIALS

APRIL 30, 2019

CITY COUNCIL

Nicholas J. Helmer, Mayor

Michelle Cameron, Alderman

Kathleen Quinn, Alderman

Wendy Morgan-Adams, Alderman

Patrick Ludvigsen, Alderman

Matthew Dolick, Alderman

Joanna Prisiajniouk, City Clerk

Richard Tibbits, City Treasurer

ADMINISTRATION

Joe Wade, City Administrator

Chief of Police .... Jim Zawlocki

Building and Zoning Director .... Dan Peterson

Finance Director .... Michael DuCharme

Public Works Director .... Mark Roscoe

FINANCIAL SECTION

{ec&co.} 815.344.1300 mchenry
847.382.3366 barrington
847.336.6455 gurnee
www.edercasella.com

INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council Members
City of Prospect Heights, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of

City of Prospect Heights

as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Prospect Heights as of April 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplemental information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 21, 2019

REQUIRED SUPPLEMENTARY INFORMATION

The City of Prospect Heights (the "City") Management's Discussion and Analysis is designed to (1) assist the reader in focusing on significant issues, (2) provide an overview of the City's financial activity, (3) identify changes in the City's financial positions (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Transmittal Letter, which can be found in the Introductory Section, and the City's financial statements and footnotes, immediately following this MD&A.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT

The City's financial statements present two kinds of statements, each with a different snapshot of the City's finances. The financial statements' focus is on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government), and enhance the City's accountability.

Government-wide Financial Statements

The City's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the City's overall financial condition. Financial reporting at this level uses accounting similar to full accrual accounting such as in the private sector. Interfund activity is eliminated, the cost of assets with a long service life is spread out over future years, so that capital expenditures are amortized through depreciation when the benefits are realized, and long-term debt is reported.

The first government-wide statement is the Statement of Net Position that presents information about all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the differences reported as net position. Over a multiyear period, an increase or decrease in net position can detect an improvement or deterioration in the financial position of the City. Additionally, one would need to evaluate nonfinancial factors, such as the condition of the City's infrastructure, the satisfaction of the constituents, and other information beyond the scope of this report to make a more complete assessment of whether the City as a whole has improved.

The second government-wide statement is the Statement of Activities, which reports how the City's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the City's distinct activities or functions on revenues provided by the City's taxpayers.

Both government-wide financial statements distinguish governmental activities of the City that are principally supported by taxes and intergovernmental revenues (such as state-shared revenues) from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

The City of Prospect Heights' governmental activities include general government, public safety, public works and Chicago Executive Airport. The business-type activities include the Water Fund, Sewer Fund, and Parking Fund. The Police Pension Plan fiduciary activity is not available to fund City programs, and, therefore, is not included in the government-wide statements but is presented in this document at the end of the fund financial statements.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds.

Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Unlike the government-wide financial statements, governmental fund financial information focuses on the near-term flow of spendable resources, as well as on the balance of spendable resources available at the end of the fiscal year. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. The governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide reconciliation, on the page following each statement, to facilitate the comparison between governmental funds and governmental activities. *The basic governmental funds financial statements can be found beginning on page 15 of this report.*

The City maintains 17 individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Development Fund, Capital Projects Fund and Road Construction Debt Fund, because they are major funds, either by definition or through designation by the City. Major funds are defined as those governmental or enterprise funds whose total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses are at least 10% of the totals for all funds of that category (governmental or enterprise) and at least 5% of the combined totals for governmental and enterprise funds. The remaining thirteen funds' data is combined into a single column labeled "nonmajor governmental funds." *Individual fund data for these nonmajor governmental funds is presented beginning on page 70 of this report.*

Proprietary Funds

There are two categories of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is that the costs (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has three enterprise funds, the Water Fund, Sewer Fund and the Parking Fund. The City included the Airport Fund as separate propriety fund in prior years. The City now includes the Chicago Executive Airport as an asset in governmental activities. *Financial activity of the City's enterprise funds is shown in more detail than the government-wide financial statements and can be found beginning on page 21 of this report.*

Fiduciary Funds

The Police Pension Fund is the City's only fiduciary fund. This fiduciary fund is not reflected in the government-wide financial statements because its resources are not available to support the City's programs, but are used to account for resources held for the benefit of the eligible police officers. The accounting used for fiduciary funds is similar to that used for proprietary funds. *The Police Pension fund financial statements can be found beginning on page 24 of this report.*

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and the fund financial statements. *The notes begin on page 26 of this report.*

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's funding of pension and other postemployment benefits obligations to its employees, and budget information. Required supplementary information can be found beginning on page 60 of this report.

Infrastructure Assets A government's largest group of assets is typically its infrastructure (i.e. roads, bridges, storm sewers, etc.). A government must elect to either (1) depreciate these assets over their estimated useful lives or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. The City has chosen to depreciate assets over their useful lives. If a road project is considered maintenance – a recurring cost that does not extend the road's useful life or expand its capacity – the cost of the project will be expensed. An "overlay" of road will be considered maintenance, whereas a "rebuild" of a road will be capitalized.

GOVERNMENT-WIDE STATEMENTS

Statement of Net Position

The City's net position as of April 30, 2019 was $80,001,817, which represents an increase of $2,161,137 as compared to the April 30, 2018 amounts. The City's net position from governmental activities increased by $1,431,990 and net position from business-type activities increased by $729,147 based upon FY2018 balances. Table 1 below presents a summary of governmental and business-type net position as of April 30, 2019 compared to April 30, 2018. *More detailed information can be found in the Statement of Net Position on page 15.*

City of Prospect Heights' Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	4/30/2019	4/30/2018	4/30/2019	4/30/2018	4/30/2019	4/30/2018
Assets						
Current and Other Assets	$ 68,224,230	$ 67,639,468	$ 3,038,355	$ 2,284,616	$ 71,262,585	$ 69,924,084
Capital Assets	32,065,867	31,711,922	3,883,275	3,935,418	35,949,142	35,647,340
Total Assets	$ 100,290,097	$ 99,351,390	$ 6,921,630	$ 6,220,034	$ 107,211,727	$ 105,571,424
Deferred Outflows of Resources	$ 2,220,494	$ 2,308,712	$ 64,957	$ 23,611	$ 2,285,451	$ 2,332,323
Liabilities						
Current Liabilities	$ 1,545,475	$ 1,059,964	$ 64,919	$ 40,023	$ 1,610,394	$ 1,099,987
Noncurrent Liabilities	25,239,764	24,859,553	529,503	485,207	25,769,267	25,344,760
Total Liabilities	$ 26,785,239	$ 25,919,517	$ 594,422	$ 525,230	$ 27,379,661	$ 26,444,747
Deferred Inflows of Resources	$ 2,115,372	$ 3,562,595	$ 328	$ 55,725	$ 2,115,700	$ 3,618,320
Net Position						
Net Investment in Capital Assets	$ 19,930,723	$ 18,303,531	$ 3,483,275	$ 3,480,418	$ 23,413,998	$ 21,783,949
Restricted	5,851,418	4,578,961	-	-	5,851,418	4,578,961
Unrestricted	47,827,839	49,295,498	2,908,562	2,182,272	50,736,401	51,477,770
Total Net Position	$ 73,609,980	$ 72,177,990	$ 6,391,837	$ 5,662,690	$ 80,001,817	$ 77,840,680

Normal Impacts on Net Position

Prior to discussing the current year's impacts on net position, it is helpful to first understand how six basic (normal) transactions impact the Statement of Net Position and the three categories under net position.

Net results of activities – will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for capital – will increase current assets and long-term debt.

Spending borrowed proceeds on new capital – will reduce current assets and increase capital assets. There is a second impact, an increase in invested in capital assets and an increase in related net debt, which will not change the net investment in capital assets.

Spending of non-borrowed current assets on new capital – will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net position and increase net investment in capital assets.

Principal payment on debt – will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net position and increase net investment in capital assets.

Reduction of capital assets through depreciation – will reduce capital assets and net investment in capital assets.

Current Year Impacts on Net Position

Governmental Activities

For fiscal year 2019, governmental activities net position totaled $73,609,980 reflecting an increase of $1,431,990 over the prior fiscal year. Governmental activities total assets increased $938,707, and governmental activities total liabilities increased $865,722.

The $938,707 increase in total assets resulted primarily from the sale of a piece of land held for resale valued at $2,745,000. Changes in the remaining items within current and other assets include a $4,188,750 increase in cash, a decrease in the Airport Joint Venture investment of $870,117, and capital asset additions of $1,738,213, offset by a decrease in accounts receivable of $541,420.

Most of the governmental funds experienced increases in their cash position as a result of budget surpluses. A notable exception is the Road Construction Debt Fund which experienced a decrease in its cash position. The General Fund, which provides the majority of City services, experienced a $4,575,136 increase in its cash position.

The $865,722 increase in total liabilities resulted mainly from an increase of $380,211 in noncurrent liabilities due to the issuance of refunding bonds offset by scheduled payments on long-term liabilities.

Business-Type Activities

The business-type activities net position increased by $729,147. Business-type activities total assets increased $701,596 and total liabilities increased $69,192. The increase in total assets includes a $491,597 increase in cash and investments. The $69,192 increase in total liabilities includes a $44,296 increase in noncurrent liabilities.

Changes in Net Position

The City’s combined change in net position for FY2019 was an increase of $2,161,137. Governmental activities saw an increase in net position of $1,431,990 in FY2019. Business-type activities saw an increase in net position of $729,147 in FY2019. The table below shows the condensed revenues and expenses of the City’s activities.

City of Prospect Heights' Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Revenues						
Program Revenues						
Charges for Services	$ 3,346,970	$ 3,040,919	$ 1,785,857	$ 1,698,092	$ 5,132,827	$ 4,739,011
Operating Grants and Contributions	237,996	1,264,463	-	-	237,996	1,264,463
General Revenues						
Property Taxes	3,103,154	3,863,343	-	-	3,103,154	3,863,343
All Other Taxes	6,790,362	6,318,014	-	-	6,790,362	6,318,014
Investment Income	62,058	660,359	36,843	16,111	98,901	676,470
Other	36,622	78,241	-	7,343	36,622	85,584
Total Revenues	$ 13,577,162	$ 15,225,339	$ 1,822,700	$ 1,721,546	$ 15,399,862	$ 16,946,885
Expenses						
General Government	$ 3,513,914	$ 3,433,291	$ -	$ -	$ 3,513,914	$ 3,433,291
Public Safety	5,164,772	5,627,109	-	-	5,164,772	5,627,109
Public Works	2,175,072	2,162,147	-	-	2,175,072	2,162,147
Interest	421,297	546,271	-	-	421,297	546,271
Equity Interest in Joint Venture - Airport	870,117	549,037	-	-	870,117	549,037
Water	-	-	690,868	644,927	690,868	644,927
Sewer	-	-	286,057	95,557	286,057	95,557
Parking	-	-	116,628	78,037	116,628	78,037
Total Expenses	$ 12,145,172	$ 12,317,855	$ 1,093,553	$ 818,521	$ 13,238,725	$ 13,136,376
Excess of Revenues Over Expenses Before Transfers	$ 1,431,990	$ 2,907,484	$ 729,147	$ 903,025	$ 2,161,137	$ 3,810,509
Transfers	-	470,000	-	(470,000)	-	-
Increase/(Decrease) in Net Position	$ 1,431,990	$ 3,377,484	$ 729,147	$ 433,025	$ 2,161,137	$ 3,810,509
Net Position - Beginning of Year	72,177,990	70,466,797	5,662,690	5,229,665	77,840,680	75,696,462
Restatement	-	(1,666,291)	-	-	-	(1,666,291)
Net Position - End of Year	$ 73,609,980	$ 72,177,990	$ 6,391,837	$ 5,662,690	$ 80,001,817	$ 77,840,680

Normal Impacts on Revenues and Expenses

There are eight basic impacts on revenues and expenses, which are described below.

Revenues:

Economic conditions – This can reflect a declining, stable, or growing economic environment and has a substantial impact on state income, sales and utility tax revenue, and public spending habits for building permits, elective user fees, and volumes of consumption.

Increase in City approved rates – While certain tax rates are set by statute, the City Council has limited authority to impose and periodically increase certain rates (water, licenses, permits, fines, inspection fees, etc.).

Changing patterns in intergovernmental and grant revenue (both recurring and nonrecurring) – Certain recurring revenues (state-shared revenues, etc.) may experience significant changes periodically while nonrecurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

Market impacts on investment income – The City's investment portfolio is managed using a short-term average maturity and market conditions may cause investment income to fluctuate.

Expenses:

Introduction/elimination of programs and services – Within the functional expense categories (General Government, Public Safety, Public Works, etc.) programs and services may be added or deleted to address changing community needs, unfunded mandates from other governmental levels, and funding available within the City.

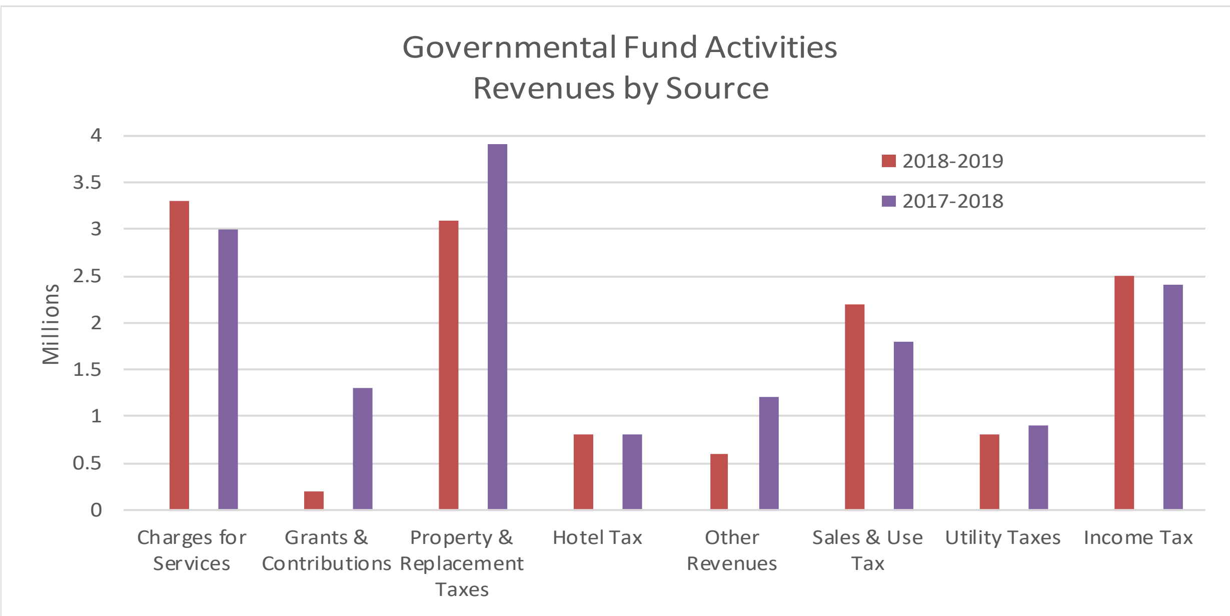
Increases/decreases in the number of authorized personnel – The City Council may authorize increases or decreases in staffing levels based upon program and service changes. Staffing costs (salary and related benefits) represent approximately 69.08% of the City's General Fund operating costs.

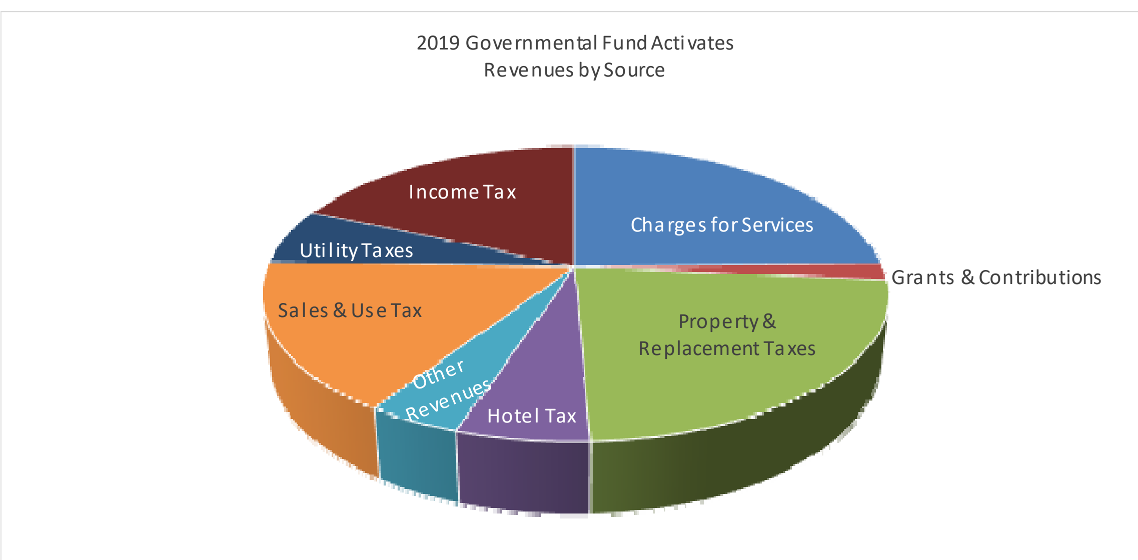
Salary increases (annual adjustments and merit) – The City has three separate bargaining units representing approximately 61% of the employee population.

Inflation – While overall inflation has been reasonably low, the City is a major consumer of certain commodities such as supplies, fuel, and utilities. Some specific areas may experience unusually high price increases.

Current Year Impacts on Revenues and Expenses

Revenues:





For the fiscal year ended April 30, 2019, revenues from governmental activities totaled $13,577,162, a decrease of $1,648,177 or 11% from the prior fiscal year.

The City continues to receive the majority of its revenues from income taxes, sales and local use taxes, nonhome rule sales taxes, telecommunications and utility taxes, and hotel and other taxes. In fiscal year 2019, these taxes generated a total of $6,790,362 in revenue for the City, which represented 50% of all governmental activity revenues. For fiscal year 2019, these revenues experienced an overall increase of $472,348 or 7%. The majority of these taxes are heavily dependent upon the state of the economy, including employment levels and the levels of expendable income for entertainment and extraneous purchases, as well as the City's population. *Historical information on the individual tax revenues is presented in Tax Revenues by Source – Governmental Funds, located in the Statistical Section at the back of this report.*

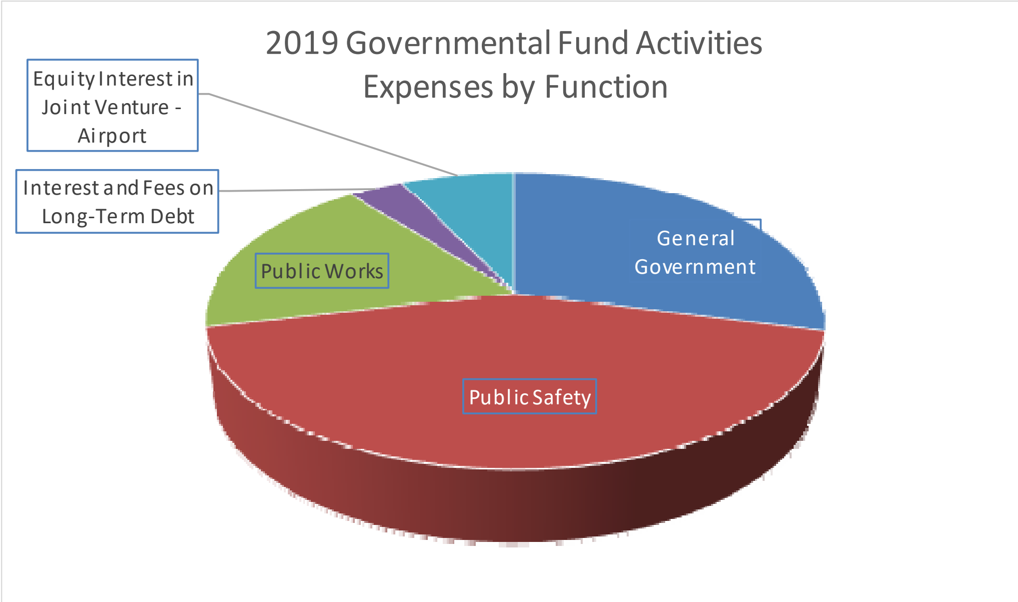
The City generates program revenues via charges for services and operating and capital grants which is the largest revenue source. For fiscal year 2019, the total combined revenues generated by these sources were $3,584,996 which accounted for 26% of total governmental activity revenue. For fiscal year 2019, charges for services generated $3,346,970 in revenue and represented 25% of total governmental activity revenue. In FY2019, charges for services increased $306,051. Charges for services revenue includes licenses (vehicle, business, and liquor), permits for construction-related activity, code-related inspection fees, fines and forfeits, franchise fees, general government service charges to other funds and other miscellaneous fees. As a non-home rule municipality, the City has limited authority on both the types of charges and related fees that it is able to impose. The majority of the City's current charges for services focus on construction and business-related activity and, as such, this revenue stream tends to follow the ebbs and flows of the economy.

At $3,103,154 and 23% of total revenues, property taxes comprise the second largest single source of governmental activity revenue for the City. The total property taxes received included $2,019,679 of taxes levied by the City and $1,083,475 in property tax increment revenue generated by the City's tax increment financing (TIF) districts. The levied property taxes received are restricted in their use, as follows: $81,304 in taxes generated by four of the City's special service areas for sanitary system, storm water maintenance, and flood control, $241,843 in taxes generated for Special Service Area Six debt service payments, $1,320,548 for Road Construction debt, and $375,984 in taxes generated to assist in funding the City's police pension obligation. In fiscal year 2019, property tax revenues decreased by $760,189.

The operating and capital grants and contributions segment of program revenues includes grants for police operations and equipment, and shared revenues from DEA seizures. For fiscal year 2019, revenue derived from operating and capital grants totaled $237,996 and represented 2% of total governmental activity revenue. Of this total, the City received $4,293 in police operating and equipment grants, $21,067 in police contributions from DEA-shared revenues and $160,225 in revenues reimbursed from various sources.

The remaining governmental activity revenues include investment income, sales of city property and miscellaneous fees. For fiscal year 2019, these revenues totaled $98,680. The City realized a loss on the sale of investment land held for resale in the amount of $191,855. The loss was offset by investment income of $253,913 and other miscellaneous income of $36,622.

Expenses:



For the fiscal year ended April 30, 2019, expenses from governmental activities totaled $12,145,172, which represents a decrease of $172,683, or 1%, compared to the prior year.

Public safety represents the largest portion of governmental activity expenses. Public safety consists of the City's police department, including all related personnel, pension, training, supplies, and contractual services for the 911 emergency dispatch center. For fiscal year 2019, expenses for public safety were $5,164,772 and represented 43% of total governmental activity expenses. Public safety expenses decreased $462,337 from the prior year. General government is the second largest category of governmental activity expenses. General government includes expenses for the City Council, City Clerk, administration, legal services, finance, engineering, building and zoning, Tourism Zone, liability insurance, utilities, and the solid waste program. For fiscal year 2019, expenses for general government were $3,513,914 which represented 29% of total governmental activities expenses. General government expenses increased $80,623 from the prior year. Public works is the third major category of governmental activity expenses. Public works includes activity for streets, vehicles, sanitary sewers, storm water management and drainage, buildings and grounds, and forestry. For fiscal year 2019, expenses for public works totaled $2,175,072 and represented 18% of total governmental activities expenses and an increase of $12,925 from the prior year.

Business-Type Activities.

Revenues:

Total revenues for the City's business-type activities for fiscal year 2019 were $1,822,700, an increase of $101,154, or 6%, from the prior year.

Business-type activities in the City consist of water operations, sanitary sewer and parking operations. In fiscal year 2019, $817,775 of program revenue was generated by the sanitary system, $904,744 by the water operations related to charges for services, and $63,337 by the parking operation from charges for services.

Expenses:

Total expenses for the City's business-type activities for fiscal year 2019 were $1,093,553. Of the total expenses for business-type activities, $670,576 is attributable to water operations, $286,057 to sewer, and $116,628 to parking operations. The main increase in expenses of $202,639 is related to the system improvement expenses such as the televising and mapping of the sewer system.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds.

At April 30, 2019, the Governmental Funds (as presented beginning on page 17) reported a combined fund balance of $21,222,451 which is a $1,104,791, or 5%, increase from the beginning of the year balance of $20,117,660. Of the total year-end fund balance, $5,190,357 is unassigned in the General Fund indicating availability for continuing City services. Note: The Development Fund has a negative unassigned balance of $1,859,213 since the note payable due the General Fund exceeds the value of any assets in the fund. Total remaining fund balances are as follows: $2,785,969 non-spendable, $5,851,418 restricted, $9,362,045 committed, and $(108,125) unassigned.

The General Fund is the City's primary operating fund and the largest source of day-to-day service delivery. The total fund balance of the General Fund increased by $1,422,109, or 15%. This increase includes $305,957 of transfers into the General Fund from other City funds. The City budgeted for a $132,870 increase in fund balance. Revenues were $1,003,337 higher than the budget.

The Development Fund was established to record activity related to the Series 2006 general obligation debt issue and related land acquisition. The debt was paid and new debt Series 2011B was issued and paid on December 15, 2015. The fund balance decreased $191,855 in the current year due to a loss on the sale of the land.

Capital Projects Fund fund balance decreased by $1,405,995. The Capital Projects Fund was established for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

The Road Construction Debt Fund fund balance increased by $23,684. Tax receipts for the tax levy were higher than the payments made on the bond payments. The higher amount is related to prior year collections on taxes and the additional taxes anticipated due to the loss rate.

Proprietary Funds.

At April 30, 2019, the Enterprise Funds' (as presented beginning on page 21) have a total net position of $6,391,837 which accounts for an increase of $729,147, or 13%, from the prior year.

The Water Fund reflected an increase in net position of $250,719. This increase was comprised of water billings being greater than expenses. The City has an ongoing system improvement project that will use up some of the excess funds in future years.

The Sewer Fund reflected an increase in net position of $531,718. This increase was comprised of sewer billings being greater than expenses. The City has been progressively increasing rates, so not to impact the residents all at one time. The rates continue to be adjusted.

The Parking Fund experienced a $53,290 decrease in net position for the year. The slight decrease was primarily due to salaries being recognized in this fund as opposed to the General Fund, where they were recognized in the prior year. The Parking Fund continues to struggle, as its revenues are not sufficient to support its operating and depreciation expenses. Market competition from neighboring communities, both in parking fees and train schedules, hinders the City's ability to raise fees, and impacts the occupancy rate of its commuter parking lot.

Fiduciary Fund (Police Pension Fund). At April 30, 2019, the Police Pension Fund's net position amounted to $17,266,401. Additions exceeded deductions during the year, resulting in an increase of $1,221,873 in net position.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City Administrator is the designated Budget Officer and is responsible to prepare an annual budget and present it to the City Council for review and passage. The annual budget is prepared by fund, with line-item detail, and includes information on the prior year, current year estimates, and each department's requested budget for the next fiscal year.

The process begins with all departments of the City submitting their budget requests to the City Administrator. The proposed budget is prepared and presented to the City Council for review and discussion. Public hearings are held, revisions are made, and the process culminates with adoption of the budget, in ordinance form, by the City Council. The budget, which by state law also serves as the appropriation ordinance, represents the legal budget of the City and must be adopted by the City Council prior to May 1.

The City Administrator is authorized to transfer budget amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, no budget amendments were approved by the City Council.

The table below reflects the budget and actual revenues and expenditures for the General Fund.

City of Prospect Heights
General Fund Budgetary Changes
For Fiscal Year 2019

	Original & Final Budget	Actual
Revenues	$ 8,287,910	$ 9,291,247
Expenditures	8,443,691	8,175,095
Other Financing Sources (Uses)	288,651	305,957
Change in Fund Balance	$ 132,870	$ 1,422,109

The City ended the year ahead of budget by $1,289,239 in the General Fund. The City's revenues exceeded the budget by $1,003,337 and expenses were under budget by $268,596.

CAPITAL ASSETS

At the end of FY2019, the City had a combined total of $35,949,142 of capital assets invested in land; equipment; buildings and improvements; vehicles; infrastructure; water facilities and lines; a commuter lot; and construction in progress (see table below). *The following tables summarize the changes in capital assets, which are presented in detail in Note III (C) in the Notes to the Financial Statements.*

City of Prospect Heights' Capital Assets (net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	4/30/2019	4/30/2018	4/30/2019	4/30/2018	4/30/2019	4/30/2018
Land (includes right of way and easements)	$ 7,805,635	$ 7,805,635	$ 102,195	$ 102,195	$ 7,907,830	$ 7,907,830
Buildings and Improvements	5,845,769	6,058,360	798,593	844,847	6,644,362	6,903,207
Infrastructure	16,084,128	16,828,329	-	-	16,084,128	16,828,329
Water Mains	-	-	2,740,082	2,828,427	2,740,082	2,828,427
Water Reservoir	-	-	69,000	73,600	69,000	73,600
Machinery and Equipment	270,552	323,115	62,224	64,387	332,776	387,502
Office Furniture and Equipment	112,218	147,952	-	-	112,218	147,952
Vehicles	545,819	548,531	111,181	21,962	657,000	570,493
Construction in Progress	1,401,746	-	-	-	1,401,746	-
Total	$ 32,065,867	$ 31,711,922	$ 3,883,275	$ 3,935,418	$ 35,949,142	$ 35,647,340

For fiscal year 2019, the City's total capital assets, net of depreciation, increased $301,802. Capital assets of business-type activities decreased $52,143 due to annual depreciation. Capital assets of government activities increased $353,945 due to the purchase of equipment, vehicles, buildings and improvements, and street improvements offset by depreciation.

Change in Capital Assets

	Governmental Activities 2019	Business-Type Activities 2019	Total 2019
Beginning Balance	$ 31,711,922	$ 3,935,418	$ 35,647,340
Additions			
Depreciable	336,467	99,495	435,962
Nondepreciable	1,401,746	-	1,401,746
Retirements			
Depreciable	-	-	-
Nondepreciable	-	-	-
Depreciation	(1,384,268)	(151,638)	(1,535,906)
	$ 32,065,867	$ 3,883,275	$ 35,949,142

Debt Outstanding

The City of Prospect Heights governmental activities had total long-term debt of $25,239,764 as of April 30, 2019. Long-term debt is comprised of general obligation debt, special service area bonds, net pension obligation, compensated absences payable to employees, and other postemployment benefit obligations. *For more detail on the City's long-term debt, see Note III (E) in the Notes to the Financial Statements.*

General obligation debt outstanding: At the end of the year, the City had five general obligation (G.O.) debt issues outstanding with a combined balance of $10,240,000. Under state statutes, the City's aggregated general obligation indebtedness cannot exceed 8.625% of the value of taxable property within the City. As of April 30, 2019, the total debt applicable to this limit was $10,715,144, well below the $33,802,791 set by law. None of the general obligation debt is bonded debt, and; therefore, is not supported with a direct tax on the residents of the City.

Special service area bonds outstanding: At the end of the year, the City had one special service area bond outstanding with a balance of $1,820,000. This bond is supported with a property tax on the residents located within Special Service Area #6 and has a final maturity date of December 15, 2028. This bond was a refunding bond of the Special Service Area # 6 Bonds on September 27, 2018.

Compensated absences: At the end of the year, compensated absences payable totaled $331,206, which reflected an increase of $38,054 from the prior year.

Net pension liabilities: As of April 30, 2019, the City's net pension liabilities (both IMRF and Police Pension) totaled $10,970,627, which reflected an increase of $1,687,132 over the prior year amount. As of the last valuation date, the Police Pension Fund had an actuarial funded ratio of 65.02%. While the City has taxing authority for the employer share of the police pension contribution, the tax revenue generated only covered 43.74% of the City's FY2019 contribution. The police pension tax does not have a rate ceiling; however, the City's ability to increase this tax levy is limited by the tax caps imposed by the state of Illinois. The City's attempts to increase this levy through referendum have failed. *For more detail on the City's pension obligations see Note IV (A) in the Notes to the Financial Statements and required supplemental information.*

Other postemployment benefit (OPEB) liabilities: As of April 30, 2019, the City's total OPEB liability totaled $1,932,290. The City is not required to and currently does not advance fund this obligation. *For more detail on the City's OPEB obligation see Note IV (E) in the Notes to the Financial Statements.*

The last bonds previously issued were Series 2018. The City did not apply for a rating on these bonds. The most recent credit rating of the City was issued by Moody's Investor Services upon the issuance of the Series 2013 bonds and the rating was Aa3.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City of Prospect Heights is a non-home rule community which continues to rely on revenues driven by the state of the economy to perform and support its basic services. The City of Prospect Heights continues to be negatively impacted by the State of Illinois budget decisions which carry forward and impact the City's operating budget. The City Council and staff take great pride in the high level of services provided to the community. The City remains committed to maintaining these standards despite past and present fiscal challenges. As in the past, departments were held to minimal increases in discretionary line items within their budgets. Departments over the years have learned to be vigilant in their use of limited resources available as well as being innovative with methods of service delivery and with other resources that could be utilized to achieve department goals.

This year the City adopted and approved a comprehensive Capital Improvement Program (CIP) to address city-managed projects for the next five-year period. The City, having limited resources, will continue to evaluate all projects going forward to approve those projects with the highest priority annually and allocate the required funding as needed. The City's water and sewer systems are evaluated annually. The City's sewer rates were studied and evaluated by an independent third party consultant and rates were approved to provide adequate funding to film and evaluate all of the sewer lines to create an ongoing comprehensive plan for future improvements to the sanitary sewer system.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Michael DuCharme, Finance Director, City of Prospect Heights, 8 North Elmhurst Road, Prospect Heights, Illinois 60070.

BASIC FINANCIAL STATEMENTS

CITY OF PROSPECT HEIGHTS, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
APRIL 30, 2019

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	$ 20,625,140	$ 3,134,119	$ 23,759,259
Prepaid Items	142,565	39,438	182,003
Receivables (Net of Allowance for Estimated			
Uncollectible Amounts)			
Accounts Receivable	352,638	355,439	708,077
Property Taxes	1,534,859	-	1,534,859
Intergovernmental	807,656	-	807,656
Other Taxes	42,533	-	42,533
Other Receivables	150,000	-	150,000
Internal Balances	490,641	(490,641)	-
Investment in Joint Venture - Airport	44,078,198	-	44,078,198
Capital Assets			
Capital Assets not Being Depreciated	9,207,381	102,195	9,309,576
Other Capital Assets, Net of Accumulated Depreciation	22,858,486	3,781,080	26,639,566
TOTAL ASSETS	$ 100,290,097	$ 6,921,630	$ 107,211,727
DEFERRED OUTFLOWS OF RESOURCES			
Net Deferred Outflows of Resources Related to Pensions/OPEB	$ 2,220,494	$ 64,957	$ 2,285,451
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 2,220,494	$ 64,957	$ 2,285,451
LIABILITIES			
Accounts Payable	$ 515,317	$ 52,322	$ 567,639
Accrued Payroll	103,519	3,758	107,277
Accrued Interest	133,421	7,039	140,460
Deposits	224,440	1,800	226,240
Unearned Revenues	121,629	-	121,629
Due to Fiduciary Activities	447,149	-	447,149
Non-Current Liabilities			
Due Within One Year	1,556,027	65,363	1,621,390
Due in More Than One Year	23,683,737	464,140	24,147,877
TOTAL LIABILITIES	$ 26,785,239	$ 594,422	$ 27,379,661
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Future Periods	$ 1,511,527	$ -	$ 1,511,527
Deferred Inflows of Resources Related to Pensions/OPEB	603,845	328	604,173
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 2,115,372	$ 328	$ 2,115,700
NET POSITION			
Net Investment in Capital Assets	$ 19,930,723	$ 3,483,275	$ 23,413,998
Restricted for:			
Public Safety	566,748	-	566,748
Debt Service	2,140,724	-	2,140,724
Streets and Highways	1,775,790	-	1,775,790
Tourism	78,984	-	78,984
Special Service Area Improvements	812,308	-	812,308
Palatine Road Tax Increment Financing	476,864	-	476,864
Unrestricted/(Deficit)	47,827,839	2,908,562	50,736,401
TOTAL NET POSITION	$ 73,609,980	$ 6,391,837	$ 80,001,817

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2019

		Program Revenues		Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs						
Governmental Activities						
General Government	$ 3,513,914	$ 2,125,658	$ 200,643	$ (1,187,613)	$ -	$ (1,187,613)
Public Safety	5,164,772	755,243	25,360	(4,384,169)	-	(4,384,169)
Public Works	2,175,072	466,069	11,993	(1,697,010)	-	(1,697,010)
Interest and Fees on Long-Term Debt	421,297	-	-	(421,297)	-	(421,297)
Equity Interest in Joint Venture - Airport	870,117	-	-	(870,117)	-	(870,117)
	$ 12,145,172	$ 3,346,970	$ 237,996	$ (8,560,206)	$ -	$ (8,560,206)
Business-Type Activities						
Water	$ 690,868	$ 904,744	$ -	$ -	$ 213,876	$ 213,876
Sewer	286,057	817,775	-	-	531,718	531,718
Parking	116,628	63,338	-	-	(53,290)	(53,290)
	$ 1,093,553	$ 1,785,857	$ -	$ -	$ 692,304	$ 692,304
Total Primary Government	$ 13,238,725	$ 5,132,827	$ 237,996	$ (8,560,206)	$ 692,304	$ (7,867,902)
General Revenues						
Taxes						
Property Tax, Levied for General Purposes				$ 3,103,154	$ -	$ 3,103,154
State Sales Tax				800,765	-	800,765
State Income Tax				819,355	-	819,355
State Motor Fuel Tax				791,836	-	791,836
Other Taxes				1,178,226	-	1,178,226
Intergovernmental						
Income Tax				1,681,769	-	1,681,769
State Sales Tax				1,405,229	-	1,405,229
Other Intergovernmental Taxes				113,182	-	113,182
Net Investment Revenue				62,058	36,843	98,901
Miscellaneous				36,622	-	36,622
Total General Revenues and Transfers				$ 9,992,196	$ 36,843	$ 10,029,039
Change in Net Position				$ 1,431,990	$ 729,147	$ 2,161,137
Net Position - May 1, 2018				72,177,990	5,662,690	77,840,680
Net Position - April 30, 2019				$ 73,609,980	$ 6,391,837	$ 80,001,817

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND FINANCIAL STATEMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2019

	General Fund	Development Fund	Capital Projects Fund	Road Construction Debt Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Investments	$ 14,065,782	$ -	$ -	$ 875,525	$ 5,683,833	$ 20,625,140
Prepaid Items	141,468	-	-	-	1,097	142,565
Receivables (Net of Allowance for Estimated Uncollectible Amounts)						
Accounts Receivable	257,565	-	-	-	95,073	352,638
Property Taxes	180,519	-	-	662,640	691,700	1,534,859
Intergovernmental	771,674	-	-	-	35,982	807,656
Other Taxes	42,533	-	-	-	-	42,533
Other Receivables	-	150,000	-	-	-	150,000
Due from Other Funds	(3,079,911)	(2,009,213)	6,401,716	-	(821,951)	490,641
TOTAL ASSETS	$ 12,379,630	$ (1,859,213)	$ 6,401,716	$ 1,538,165	$ 5,685,734	$ 24,146,032
LIABILITIES						
Accounts Payable	$ 261,576	$ -	$ 156,968	$ 450	$ 96,323	$ 515,317
Accrued Payroll	103,519	-	-	-	-	103,519
Deposits	224,440	-	-	-	-	224,440
Due to Fiduciary Activities	447,149	-	-	-	-	447,149
Unearned Revenue	121,629	-	-	-	-	121,629
TOTAL LIABILITIES	$ 1,158,313	$ -	$ 156,968	$ 450	$ 96,323	$ 1,412,054
DEFERRED INFLOWS OF RESOURCES						
Property Taxes Levied for Future Periods	$ 177,580	$ -	$ -	$ 650,108	$ 683,839	$ 1,511,527
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 177,580	$ -	$ -	$ 650,108	$ 683,839	$ 1,511,527
FUND BALANCES						
Nonspendable	$ 2,785,969	$ -	$ -	$ -	$ -	$ 2,785,969
Restricted for:						
Public Safety	67,411	-	-	-	499,337	566,748
Debt Service	-	-	-	887,607	1,253,117	2,140,724
Streets and Highways	-	-	-	-	1,775,790	1,775,790
Tourism	-	-	-	-	78,984	78,984
Special Service Area Improvements	-	-	-	-	812,308	812,308
Palatine Road Tax Increment Financing	-	-	-	-	476,864	476,864
Committed for:						
Emergency Reserve	3,000,000	-	-	-	-	3,000,000
Solid Waste Disposal	-	-	-	-	117,297	117,297
Capital Projects			6,244,748			6,244,748
Unassigned	5,190,357	(1,859,213)	-	-	(108,125)	3,223,019
TOTAL FUND BALANCES	$ 11,043,737	$ (1,859,213)	$ 6,244,748	$ 887,607	$ 4,905,572	$ 21,222,451
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 12,379,630	$ (1,859,213)	$ 6,401,716	$ 1,538,165	$ 5,685,734	$ 24,146,032

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
APRIL 30, 2019

Total Fund Balances - Governmental Funds		$ 21,222,451
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital Assets, net of accumulated depreciation		32,065,867
Investments in joint ventures are not financial resources and therefore are not reported in the funds		
Investment in Chicago Executive Airport		44,078,198
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds and Notes Payable	$ (12,060,000)	
Bond Premiums, net of related amortization	(75,144)	
Accrued Interest on Long-Term Debt	(133,421)	
Compensated Absences	(322,268)	
Net OPEB Liability	(1,932,290)	
Net Pension Liability - Illinois Municipal Retirement Fund	(1,725,922)	
Net Pension Liability - Police Pension	(9,124,140)	
		(25,373,185)
Deferred pension/OPEB costs in governmental activities are not financial resources and therefore are not reported in the funds.		
Pension/OPEB Revenue		2,220,494
Pension/OPEB Expense		(603,845)
Net Position of Governmental Activities		$ 73,609,980

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	General Fund	Development Fund	Capital Projects Fund	Road Construction Debt Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Local Taxes	$ 2,761,677	$ -	$ -	$ 1,320,548	$ 2,198,458	$ 6,280,683
Intergovernmental	3,256,884	-	-	-	433,720	3,690,604
Licenses and Permits	1,039,421	-	-	-	-	1,039,421
Fines, Forfeitures and Penalties	661,319	-	-	-	-	661,319
Charges for Services	1,180,161	-	-	-	466,069	1,646,230
Investment Income	200,837	(191,855)	-	5,419	47,657	62,058
Miscellaneous	190,948	-	-	-	5,899	196,847
	$ 9,291,247	$ (191,855)	$ -	$ 1,325,967	$ 3,151,803	$ 13,577,162
EXPENDITURES						
Current						
General Government	$ 2,217,170	$ -	$ -	$ 3,498	$ 941,381	$ 3,162,049
Public Safety	4,828,891	-	-	-	16,536	4,845,427
Public Works	875,950	-	-	-	18,830	894,780
Capital Outlay	66,146	-	1,705,995	-	75,108	1,847,249
Debt Service						
Principal	145,000	-	-	1,020,000	125,000	1,290,000
Interest	41,938	-	-	278,785	112,143	432,866
	$ 8,175,095	$ -	$ 1,705,995	$ 1,302,283	$ 1,288,998	$ 12,472,371
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 1,116,152	$ (191,855)	$ (1,705,995)	$ 23,684	$ 1,862,805	$ 1,104,791
OTHER FINANCING SOURCES/(USES)						
Transfers	305,957	-	300,000	-	(605,957)	-
NET CHANGE IN FUND BALANCES	$ 1,422,109	$ (191,855)	$ (1,405,995)	$ 23,684	$ 1,256,848	$ 1,104,791
FUND BALANCES - MAY 1, 2018	9,621,628	(1,667,358)	7,650,743	863,923	3,648,724	20,117,660
FUND BALANCES - APRIL 30, 2019	$ 11,043,737	$ (1,859,213)	$ 6,244,748	$ 887,607	$ 4,905,572	$ 21,222,451

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2019

Net Change in Fund Balances - Total Governmental Funds		$ 1,104,791
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.		
Depreciation Expense	$ (1,384,268)	
Capital Outlays	1,738,213	
		353,945
Long-term debt proceeds provide current financial resources to governmental funds and are therefore shown as revenue in the Statement of Revenues, Expenditures, and Changes in Fund Balance, but issuing debt increases long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.		
Premium on Bonds Sold		11,407
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Accrued Interest on Long-Term Debt	$ 28,322	
Bond Issuance Costs	(28,160)	
Pension Expense	(1,329,466)	
OPEB Expense	(27,568)	
Compensated Absences	(39,650)	
		(1,396,522)
Employer Pension Contributions are expensed in the fund financial statements but are treated as a reduction in the Net Pension Liability on the government-wide financial statements.		938,486
Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.		
Repayment of Long-Term Debt		1,290,000
The proportionate share of the change in net position related to joint ventures reported in the Statement of Activities neither provides nor uses current financial resources and is not reported in the fund financial statements.		(870,117)
Change in Net Position of Governmental Activities		$ 1,431,990

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
APRIL 30, 2019

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			
	Water Fund	Sewer Fund	Nonmajor Enterprise Fund - Parking	Totals
ASSETS				
Current Assets				
Cash and Cash Equivalents	$ 2,026,986	$ 1,037,617	$ 69,516	$ 3,134,119
Prepaid Expenses	27,034	3,404	9,000	39,438
Accounts Receivable (Net of Allowance of $44,038 for Estimated Uncollectible Amounts)	149,548	205,891	-	355,439
Due from Other Funds	14,458	11,047	(516,146)	(490,641)
	$ 2,218,026	$ 1,257,959	$ (437,630)	$ 3,038,355
Long-Term Assets				
Capital Assets not Being Depreciated	$ 102,195	$ -	$ -	$ 102,195
Capital Assets Net of Accumulated Depreciation	3,202,627	-	578,453	3,781,080
	$ 3,304,822	$ -	$ 578,453	$ 3,883,275
TOTAL ASSETS	$ 5,522,848	$ 1,257,959	$ 140,823	$ 6,921,630
DEFERRED OUTFLOWS OF RESOURCES				
Net Deferred Outflows of Resources Related to Pensions	$ 50,083	$ 14,874	$ -	$ 64,957
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 50,083	$ 14,874	$ -	$ 64,957
LIABILITIES				
Current Liabilities				
Accounts Payable	$ 37,239	$ 14,581	$ 502	$ 52,322
Accrued Payroll	2,134	1,624	-	3,758
Accrued Interest	7,039	-	-	7,039
Deposits	1,800	-	-	1,800
General Obligation Debt Payable - Current	60,000	-	-	60,000
Compensated Absences - Current	4,267	1,096	-	5,363
	$ 112,479	$ 17,301	$ 502	$ 130,282
Long-Term Liabilities				
General Obligation Debt Payable (net of current portion shown above)	$ 340,000	$ -	$ -	$ 340,000
Compensated Absences	2,844	731	-	3,575
Net Pension Liability	102,553	18,012	-	120,565
	$ 445,397	$ 18,743	$ -	$ 464,140
TOTAL LIABILITIES	$ 557,876	$ 36,044	$ 502	$ 594,422
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources Related to Pensions	$ 250	$ 78	$ -	$ 328
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 250	$ 78	$ -	$ 328
NET POSITION				
Net Investment in Capital Assets	$ 2,904,822	$ -	$ 578,453	$ 3,483,275
Unrestricted/(Deficit)	2,109,983	1,236,711	(438,132)	2,908,562
TOTAL NET POSITION	$ 5,014,805	$ 1,236,711	$ 140,321	$ 6,391,837

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			
	Water Fund	Sewer Fund	Nonmajor Enterprise Fund - Parking	Totals
OPERATING REVENUES				
Charges for Services	$ 904,744	$ 817,775	$ 63,338	$ 1,785,857
Total Operating Revenues	$ 904,744	$ 817,775	$ 63,338	$ 1,785,857
OPERATING EXPENSES				
Operations and Maintenance	$ 551,074	$ 286,057	$ 84,492	$ 921,623
Depreciation Expense	119,502	-	32,136	151,638
Total Operating Expenses	$ 670,576	$ 286,057	$ 116,628	$ 1,073,261
OPERATING INCOME/(LOSS)	$ 234,168	$ 531,718	$ (53,290)	$ 712,596
NON-OPERATING REVENUE/(EXPENSE)				
Investment Income	$ 36,843	$ -	$ -	$ 36,843
Interest Expense	(20,292)	-	-	(20,292)
Total Nonoperating Revenues (Expenses)	$ 16,551	$ -	$ -	$ 16,551
INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	$ 250,719	$ 531,718	$ (53,290)	$ 729,147
CAPITAL CONTRIBUTIONS	-	-	-	-
TRANSFERS (TO)/FROM OTHER FUNDS	-	-	-	-
CHANGE IN NET POSITION	$ 250,719	$ 531,718	$ (53,290)	$ 729,147
NET POSITION - MAY 1, 2018	4,764,086	704,993	193,611	5,662,690
NET POSITION - APRIL 30, 2019	$ 5,014,805	$ 1,236,711	$ 140,321	$ 6,391,837

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND FINANCIAL STATEMENTS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			
	Water Fund	Sewer Fund	Nonmajor Enterprise Fund - Parking	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	$ 843,286	$ 813,171	$ 63,338	$ 1,719,795
Payments to Suppliers for Goods and Services	(409,406)	(272,316)	(48,566)	(730,288)
Payments to Employees for Services	(111,252)	(15,971)	(45,000)	(172,223)
Payments to Other Funds for Services	(450,008)	-	-	(450,008)
Internal Activity - Payments (to)/from Other Funds	117,236	61,046	526,926	705,208
Net Cash Provided/(Used) by Operating Activities	$ (10,144)	$ 585,930	$ 496,698	$ 1,072,484
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (to)/from Other Funds	$ -	$ -	$ (442,124)	$ (442,124)
Net Cash Provided/(Used) by Non-Capital Financing Activities	$ -	$ -	$ (442,124)	$ (442,124)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest Paid on Capital Debt, Net of Rebate	$ (21,111)	$ -	$ -	$ (21,111)
Principal Paid on Capital Debt	(55,000)	-	-	(55,000)
Net Cash Provided/(Used) by Capital and Related Financing Activities	$ (76,111)	$ -	$ -	$ (76,111)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment Income	$ 36,843	$ -	$ -	$ 36,843
Purchase of Fixed Assets	(99,495)	-	-	(99,495)
Net Cash Provided/(Used) by Investing Activities	$ (62,652)	$ -	$ -	$ (62,652)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	$ (148,907)	$ 585,930	$ 54,574	$ 491,597
CASH AND CASH EQUIVALENTS BALANCE - MAY 1, 2018 (INCLUDING RESTRICTED CASH AND OVERDRAFTS)	2,175,893	451,687	14,942	2,642,522
CASH AND CASH EQUIVALENTS BALANCE - APRIL 30, 2019 (INCLUDING RESTRICTED CASH AND OVERDRAFTS)	$ 2,026,986	$ 1,037,617	$ 69,516	$ 3,134,119
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES				
Operating Income/(Loss)	$ 234,168	$ 531,718	$ (53,290)	$ 712,596
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation Expense	119,502	-	32,136	151,638
Change in assets, liabilities and deferred amounts:				
Receivables, net	(61,454)	(4,604)	-	(66,058)
Due to / from Other Funds	58,618	245,890	526,926	831,434
Prepaid Expenses	(94)	(66)	(9,000)	(9,160)
Accounts Payable and Other Payables	(373,038)	(179,003)	(74)	(552,115)
Pension Liabilities	88,700	12,192	-	100,892
Deferred Pension Expenses/Revenues	(76,546)	(20,197)	-	(96,743)
Net Cash Provided/(Used) by Operating Activities	$ (10,144)	$ 585,930	$ 496,698	$ 1,072,484

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND FINANCIAL STATEMENTS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
APRIL 30, 2019

	POLICE PENSION TRUST FUND
ASSETS	
Cash and Cash Equivalents	$ 905,733
Investments	15,891,275
Receivables	
Accrued Interest	20,643
Prepaid Expenses	4,939
Due from Primary Government	447,149
TOTAL ASSETS	$ 17,269,739
LIABILITIES	
Accounts Payable	$ 3,338
TOTAL LIABILITIES	$ 3,338
NET POSITION - RESTRICTED FOR PENSION BENEFITS	$ 17,266,401

The Notes to Financial Statements are an integral part of this statement.

CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	POLICE PENSION TRUST FUND
ADDITIONS	
Contributions	
Employer	$ 794,856
Plan Members	241,784
Total Contributions	$ 1,036,640
Investment Income	
Interest and Dividends	$ 310,648
Net Increase/(Decrease) in Fair Value of Investments	848,168
	$ 1,158,816
Less: Investment Management Fees	33,440
Net Investment Income	$ 1,125,376
TOTAL ADDITIONS	$ 2,162,016
DEDUCTIONS	
Benefits	$ 868,275
Administrative Expenses	30,367
Refunds/Transfer of Contributions	41,501
TOTAL DEDUCTIONS	$ 940,143
NET INCREASE/(DECREASE)	$ 1,221,873
NET POSITION - RESTRICTED FOR PENSION BENEFITS - MAY 1, 2018	16,044,528
NET POSITION - RESTRICTED FOR PENSION BENEFITS - APRIL 30, 2019	$ 17,266,401

The Notes to Financial Statements are an integral part of this statement.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Prospect Heights, Illinois (the City) was incorporated in 1976. The City is a non home-rule municipality, under the 1970 Illinois Constitution, located in Cook County, Illinois. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety (police protection), highways and streets, sanitation (water and sewer) health and social services, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City of Prospect Heights, Illinois conform to accounting principles generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

A. *REPORTING ENTITY*

This report includes all of the funds of the City. The reporting entity for the City consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financial accountability if: (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization; (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government; and (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or is component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of two methods, discrete presentation or blending. Generally, component units should be discreetly presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria are present: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Component Unit

The Police Pension Employees Retirement System (PPERS) is established for the City's police employees. PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the City's Mayor, one pension beneficiary elected by the membership, and two police employees elected by the membership constitute the pension board. The City and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations.

The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many characteristics of a legally separate government, PPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions for the City's police employees and because of the fiduciary nature of such activities. PPERS is reported as a pension trust fund and the data for the component unit is included in the government's fiduciary fund financial statements rather than the government-wide financial statements. No separate annual financial report is issued for the PPERS.

B. *GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS*

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expense of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expense to functions in the Statement of Activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues. Cash grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. Business-type activities are financed in part or in whole by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Fund Financial Statements

Financial statements of the City are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expense of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental or enterprise fund that meet the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the City believes is particularly important to financial statement users may be report as a major fund.

Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund – accounts for the City's primary operating activities. It is used to account for and report all financial resources except those required to be accounted for and reported in another fund.

Development – Capital Projects Fund – used to account for assets held for resale.

Capital Projects Fund – used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Road Construction Debt – Debt Service Fund – used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the payment of general long-term debt principal, interest, and related costs of the City's General Obligation Debt Certificates, Series 2011A and 2012.

The City reports the following major enterprise funds:

Water Fund – accounts for operations of the water system.

Sewer Fund – accounts for revenues and expenses associated with operating and maintaining the former Old Town Sanitary Sewer District.

The City reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds – used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Motor Fuel Tax	Special Service Area #1
DEA Seizure	Special Service Area #2
Tourism	Special Service Area #3
Solid Waste Dsposal (SWANCC)	Special Service Area #4
Palatine Road TIF	Special Service Area #5
	Special Service Area #8

Debt Service Funds – used to account for and report financial resources that are restricted, committed, or assigned to expenditures for payment of general long-term debt principal, interest, and related costs.

Special Service Area #5 Debt
Palatine/Milwaukee TIF

Enterprise Funds – used to account for and report any activity for which a fee is charged to external users for goods or services and must be used for activities which meet certain debt or cost recovery criteria.

- Parking

In addition, the City reports the following fund type:

Pension (and other employee benefit) trust fund is used to account for and report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

- Police Pension

C. *MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION*

Government-Wide Financial Statements

The government-wide Statement of Net Position and Statement of Activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers property tax revenues and all other revenues to be available if they are collected within 60 days and 180 days, respectively, of the end of the current fiscal year. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and deferred inflows of resources. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows of resources.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as fines and forfeitures, inspection fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expense from nonoperating items. Operating revenues and expense generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. *ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY*

1. Deposits and Investments

For purposes of the Statement of Cash Flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Illinois Statutes authorize the City to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Investment Pool.

Pension funds may also invest in certain non U.S. obligations, Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, and the Illinois insurance company general and separate accounts, mutual funds meeting certain requirements, equity securities, and corporate bonds meeting certain requirements. Pension funds with net position in excess of $10,000,000 and an appointed investment adviser may invest an additional portion of its assets in common and preferred stocks and mutual funds that meet certain requirements.

The police pension fund's investment policy, in accordance with Illinois Statutes, establishes the following target allocation across asst classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	53%	2.42%
Domestic Equities	37%	4.92%
International Equities	5%	6.63%
Real Estate	3%	3.75%
Cash	2%	-

Illinois Compiled Statues (ILCS) limit the police pension fund's investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund. The blended asset class is comprised of all other asset classes to allow for rebalancing the portfolio.

The long-term expected rate of return on the police pension fund's investments was determined using an asset allocation study conducted by the police pension fund's investment management consultant in which best-estimate ranges of expected future real rates of return (net of pension plan investments expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the police pension fund's target asset allocation are listed in the table above.

Additional restrictions may arise from local charters, ordinances, resolutions and grant resolutions.

The City and Police Pension have adopted investment policies. Those policies contain the follow guidelines for allowable investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The City's investment policy seeks to ensure preservation of capital in the City's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than three (3) years from the date of purchase. However, the City may collateralize its repurchase agreements using longer dated investments not to exceed thirty (30) years to maturity. Reserve funds may be invested in securities of three (3) years maturity or less, if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds. The City's policy requires the investment portfolio to be sufficiently liquid to enable the City and Police Pension to meet all operating requirements as they come due. The Police Pension's policy does not limit investment maturities.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. State Statutes limit the investments in commercial paper to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The City's and pensions' investment policy authorizes investments in any type of security allowed for in Illinois statutes regarding the investment of public funds.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment policy requires that the City will diversify its investments by security type and institution. Except for U.S. Treasury securities and authorized pools, no more than fifty percent (50%) of the City's total investment portfolio will be invested in a single security type or with a single financial institution. The Police Pension's investment policy does not limit concentration of the portfolio.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to the City. The City's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured with collateralization pledged by the applicable financial institution to the extent of 110% of the value of the deposit. Collateral will always be held by an independent third party with whom the City has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. The Police Pension's investment policy does not address deposit custodial credit risk.

Custodial Credit Risk - Investments

The City's investment policies require all securities to be held by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts. The police pension's investment policy does not address investment custodial credit risk.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price, the price for which the investments could be sold.

See Note III (A) for further information.

2. Receivables

Property taxes for levy year 2019 attach as an enforceable lien on January 1, 2019, on property values assessed as of the same date. Taxes are levied by December following the lien date (by passage of a Tax Levy Ordinance). The 2019 tax levy, which attached as an enforceable lien on the property as of January 1, 2019, has not been recorded as a receivable as of April 30, 2019, as the tax has not yet been levied by the City and will not be levied until December 2019, and therefore the levy is not measurable at April 30, 2019.

Tax bills for the levy year 2018 are prepared by the county and issued on or about February 1, 2019 and July 1, 2019, and are payable in two installments, on or about March 1, 2019 and August 1, 2019, or within 30 days of the tax bills being issued.

The county collects such taxes and remits them periodically. The 2018 property tax levy is recognized as a receivable and deferred inflows in fiscal 2019, net of amounts already collected and of an allowance for uncollectible. As the taxes become available to finance current expenditures, they are recognized as revenues. At April 30, 2019, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2018 levy.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is paid.

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $200,000 for roads and bridges; $50,000 for land, buildings, building improvements and sidewalks; $20,000 for machinery and equipment; $10,000 for vehicles, water main and sewer mains, and an estimated useful life in excess of 1 year. Capital assets are reported at historical cost or estimated historical cost if actual amounts are unavailable. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation and amortization reflected in the Statement of Net Position. Depreciation and amortization are provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Land Improvements, Buildings and Building Improvements	20-50	years
Machinery and Equipment	10-20	years
Water and Sewer Mains	40-50	years
Reservoir	50	years
Roads	30	years
Bridges	50-100	years
Street Lights	50	years
Sidewalks	20	years
Storm Sewers	35	years
Office Equipment	5-10	years
Vehicles	6-10	years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in propriety fund operations are accounted for the same way as in the government-wide financial statement.

5. Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

6. Compensated Absences

The City accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term debt obligation in the government-wide Statement of Net Position and represents a reconciling item between the fund and government-wide presentations. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Payments for vacation will be made at rates in effect when the benefits are used. Accumulated vacation liabilities at April 30, 2019 are determined on the basis of current salary rates and include salary related payments.

7. Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face amount of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method, rather than expensed in the current year. Bond issuance costs are reported as debt service expenditures in the year they occur. Gains or losses on prior refundings are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year end for premiums/discounts is shown as an increase or decrease in the liability section of the statement of net position. The balance at year end for gains/losses is shown as a deferred outflow/inflow in the statement of net position.

8. Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

9. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – all other net positions that do not meet the definitions of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows.

a. Nonspendable – includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. Restricted – consists of fund balances with constraints placed on their use by either 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. Committed – Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the City. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City that originally created the commitment.

d. Assigned – Include spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. The City has adopted a financial policy authorizing the City Administrator or Finance Director to assign funds for specific purposes. Any funds set aside as assigned fund balance must be reported to the City Council at their next regular meeting. The City Council has the authority to remove or change the assignment of the funds with a simple majority vote. Assignments may take place after the end of the reporting period. Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the City itself. All assigned fund balances are the residual amounts of the fund.

e. Unassigned – Includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also included negative balances for any governmental fund if expenditures exceeds amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Under ordinance O-12-13, the City Council formally established a stabilization arrangement. The stabilization arrangement is contained as a committed balance within the General Fund. The stabilization arrangement shall not be used except for urgent events that affect the health and safety of residents including floods, fires or storm damage. Additions to the stabilization arrangement are required when this committed fund balance declines below 30% of current budgeted General Fund expenditures.

See section 12 below for further information.

10. Interfund Activity

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses.

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

11. Minimum Fund Balance

The City has adopted a formal minimum fund balance policy.

Emergency Reserve (Stabilization Arrangement)

Maintaining an Emergency Reserve is a necessity for sound financial management and fiscal accountability. The City Council has the authority to establish an Emergency Reserve that will be a Committed Fund Balance. An Emergency Reserve is established for the purpose of providing funds for an urgent event that affects the health and safety of residents (e.g. floods, fires, storm damage, etc.). The minimum level for the Emergency Reserve is 30% of the next year's budgeted General Fund expenditures. The recognition of an urgent event must be established by the City Council or their designee (e.g. City Administrator). If established by the governing board's designee, the specific urgent event must be reported to the City Council at their next meeting. A budget revision must be approved by the City Council. In the event that the balance drops below the established minimum level, the City Council will develop a plan to replenish the Emergency Reserve balance to the established minimum level within two years.

Enterprise Water Operating Reserve

The City's Enterprise Operating Fund working capital will be maintained to provide the City with a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The cash reserve balance (working capital) goal for the water enterprise operating funds will be at least twenty five percent (25%) of the actual operating expenditures for the fiscal year.

Enterprise Water Debt Stabilization Reserve

The City will maintain a "Debt Stabilization Fund" with an upper goal of approximately fifty percent (50%) of the maximum annual average debt service payment in the following five years. The Debt Stabilization Fund is intended to provide additional security to insure the City's ability to meet debt service obligations. In the event the Debt Stabilization Fund is used, the City shall strive to restore the fund to the defined level within the next three fiscal years following the fiscal year in which the fund was used.

Asset Maintenance Fund

The City will maintain an additional "Asset Maintenance Fund" with an upper goal equal to two percent (2%) of the enterprise fund infrastructure assets. The Asset Maintenance Fund may be used to provide funding for the repair and maintenance of critical infrastructure. In the event the Asset Maintenance Fund is used, the City shall strive to restore the fund to the defined level within the next three fiscal years following the fiscal year in which the fund was used.

Solid Waste Operating Reserve

The working capital goal for the residential and commercial solid waste enterprise funds is twenty percent (20%) of the actual expenditures for the current fiscal year.

12. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. *BUDGETARY INFORMATION*

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted for the general, special revenue, debt service, capital projects, enterprise, and pension trust funds. All annual budgets lapse at fiscal year-end.

The City Administrator is the designated budget officer and is responsible to prepare an annual budget and present it to the City Council for review and passage. The annual budget is prepared by fund, with line-item detail, and includes information on the prior year, current year estimates, and each department's requested budget for the next fiscal year.

The budget process begins in early January with each department preparing its budget requests and submitting them to the City Administrator. The City Administrator then meets with each department to review the department's proposed budget, and adjustments are made to align the proposed budget with available funding sources. By late February, the proposed budget is compiled and distributed to the City Council. During March, several budget meetings are held at which the City Council completes an in-depth review of the proposed budget and provides recommended changes. During April, the proposed budget receives tentative approval from the City Council, a public hearing is held, and then the budget is adopted by the City Council in ordinance form. The budget, which by state law also serves as the appropriation ordinance, serves as the legal budget of the City and must be adopted by the City Council prior to May 1.

The City Administrator is authorized to transfer budget amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not legally exceed budgeted appropriations at the fund level. No amendments were made to the budget during the year ended April 30, 2019.

B. *EXCESS OF EXPENDITURES OVER APPROPRIATIONS*

For the year ended April 30, 2019, the following funds had expenditures that exceeded the budget.

Fund	Budget	Actual	Excess of Actual Over Budget
Special Service Area #6 Debt	$ 237,142	$ 237,143	$ 1
Palatine/Milwaukee TIF	2,250	17,772	15,522
Development	-	191,855	191,855
Road Construction Debt	1,301,135	1,302,283	1,148
Police Pension Trust Fund	806,000	973,583	167,583
Solid Waste Disposal (SWANCC)	450,726	452,841	2,115

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

C. *DEFICIT BALANCES*

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of April 30, 2019, the following individual funds held a deficit fund balance:

Funds	Amount	Reason
Development	$ (1,859,213)	Current and prior operating expenditures exceeded available revenues or financing
Special Service Area #1	(108,125)	Current and prior operating expenditures exceeded available revenues or financing

All fund deficits are anticipated to be funded with future contributions, general tax revenues, or long-term borrowing.

D. *LIMITATIONS ON THE CITY'S TAX LEVY*

Tax rate ceilings are established by Illinois state law under the Property Tax Extension Limitation Act (PTELA) and are subject to change only by the approval of the voters of the City. The tax rate ceilings are applied at the fund level.

The PTELA limitationis applied in the aggregate to the total levy (excluding certain levies for the repayment of debt) PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the City's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rate applicable to the 2018 and 2017 tax levies was 2.1%

NOTE III – DETAILED NOTES ON ALL FUNDS

A. *DEPOSITS AND INVESTMENTS*

The City and pension's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balance	Associated Risks
Deposits	$ 8,596,255	$ 8,658,014	
Illinois Funds Investment Pool	7,050,638	7,050,638	Credit risk
PMA Investment Pool	64,642	64,642	Credit, concentration of credit risk
Fixed Income CDs	1,935,281	1,935,281	Credit, interest rate risk
IMET	2,082	2,082	Credit risk
Other money market accounts	7,014,499	7,007,365	Credit, interest rate, and concentration of credit risk
US government securities	4,171,173	4,171,173	Interest rate
Corporate bonds	1,390,683	1,390,682	Credit, interest rate, and concentration of credit risk
Mutual funds - other than bond funds	10,329,419	10,329,419	N/A
Petty cash	1,600	-	N/A
Total Deposits and Investments	$ 40,556,272	$ 40,609,296	

Reconciliation to financial statements

Per Statement of Net Position	
Cash and investments	$ 23,759,264
Per Statement of Net Position - Fiduciary Funds	
Cash and cash equivalents	905,733
Investments	15,891,275
Total Deposits and Investments	$ 40,556,272

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and non interest-bearing). In addition, if deposits are held at an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts. Deposits with financial institutions are fully insured or collateralized by securities held in the City's name.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of April 30, 2019:

		Fair Value Measurements Using:	
Investments by fair value level	4/30/2019	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
US Treasury Securities	$ 2,147,556	$ 2,147,556	$ -
Government Securities	2,023,617	-	2,023,617
Corporate bonds	1,390,683	-	1,390,683
Fixed Income CDs	1,935,281	-	1,935,281
Mutual funds - other than bond funds	10,329,419	10,329,419	-
Total	$ 17,826,556	$ 12,476,975	$ 5,349,581

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to the City.

The City does not have any deposits exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation.

As of April 30, 2019, the City's investments were rated as follows:

Investments	Credit Rating	Rating Source
Illinois Funds Investment Pool	AAAm	Standard and Poor's
US Treasury	AA+	Standard and Poor's
Federal Home Loan Bank	AA+	Standard and Poor's
FHLMC	Aaa	Moody's
Caterpillar Finl SV	A	Standard and Poor's
Oracle Corporation	AA-	Standard and Poor's
Wells Fargo Bank N	A-	Standard and Poor's
Deere & Co.	A	Standard and Poor's
IBM Corp	A	Standard and Poor's
Chevron Corporation	AA	Standard and Poor's
JP Morgan Chase	A-	Standard and Poor's
Mutual Funds	Not Rated	N/A

Concentration of Credit Risk.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

At April 30, 2019, the pension's investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Total Investments
Federal Home Loan Bank	US government and agency securities	8.77%

Interest Rate Risk.

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of April 30, 2019, the City's investments were as follows:

City

		Investment Maturities (in Years)			
Investments	Fair Value	Less Than 1	1-5	5-10	More Than 10
External Investment Pools	$ 7,115,279	$ 7,115,279	$ -	$ -	$ -
	$ 7,115,279	$ 7,115,279	$ -	$ -	$ -

Police Pension

		Investment Maturities (in Years)			
Investments	Fair Value	Less Than 1	1-5	5-10	More Than 10
US Treasury	$ 2,147,556	$ -	$ 2,147,556	$ -	$ -
Federal Home Loan Banks	2,018,245	696,639	1,321,606	-	-
Federal Home Loan Mortgage Corp	5,372	-	5,372	-	-
Corporate Bonds	1,390,683	198,929	1,191,754	-	-
Mutual Funds	10,329,419	10,329,419	-	-	-
	$ 15,891,275	$ 11,224,987	$ 4,666,288	$ -	$ -

Money-Weighed Rate of Return

Police Pension Fund

For the year ended April 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investments expense, was 6.9%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. See Note I.D.1 for further information on deposit and investment policies.

B. *RECEIVABLES*

All of the receivables on the Balance Sheet are expected to be collected within one year.

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

C. *CAPITAL ASSETS*

Capital asset activity for the year ended April 30, 2019 was as follows:

	Balance May 1, 2018	Increases	Decreases	Balance April 30, 2019
Governmental Activities				
Capital Assets not being depreciated				
Land	$ 2,206,338	$ -	$ -	$ 2,206,338
Right of ways	5,557,297	-	-	5,557,297
Easements	42,000	-	-	42,000
Construction in Progress	-	1,401,746	-	1,401,746
Total Capital Assets not being depreciated	$ 7,805,635	$ 1,401,746	$ -	$ 9,207,381
Other Capital Assets				
Building and Improvements	$ 8,268,401	$ -	$ -	$ 8,268,401
Infrastructure	41,434,335	174,026	-	41,608,361
Machinery and Equipment	657,511		-	657,511
Office Furniture and Equipment	729,287	22,931	-	752,218
Vehicles	1,856,808	139,510	-	1,996,318
Total Other Capital Assets at Historical Cost	$ 52,946,342	$ 336,467	$ -	$ 53,282,809
Total Capital Assets	$ 60,751,977	$ 1,738,213	$ -	$ 62,490,190
Less Accumulated Depreciation for:				
Building and Improvements	$ 2,210,041	$ 212,591	$ -	$ 2,422,632
Infrastructure	24,606,006	918,227	-	25,524,233
Machinery and Equipment	334,396	52,563	-	386,959
Office Furniture and Equipment	581,335	58,665	-	640,000
Vehicles	1,308,277	142,222	-	1,450,499
Total Accumulated Depreciation	$ 29,040,055	$ 1,384,268	$ -	$ 30,424,323
Other Capital Assets, Net	$ 23,906,287	$ (1,047,801)	$ -	$ 22,858,486
Governmental Activities Capital Assets, Net	$ 31,711,922	$ 353,945	$ -	$ 32,065,867

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	$ 101,385
Public Safety	184,031
Public Works	1,098,852
Total Governmental Activities Depreciation Expense	$ 1,384,268

	Balance May 1, 2018	Increases	Decreases	Balance April 30, 2019
Business-Type Activities				
Capital Assets not being depreciated				
Land	$ 27,367	$ -	$ -	$ 27,367
Easements	74,828	-	-	74,828
Total Capital Assets not being depreciated	$ 102,195	$ -	$ -	$ 102,195
Other Capital Assets				
Buildings and Improvements	$ 1,901,789	$ -	$ -	$ 1,901,789
Water Mains	4,417,245	-	-	4,417,245
Water Reservoirs	230,000	-	-	230,000
Machinery and Equipment	108,137	-	-	108,137
Office Furniture and Equipment	158,381	-	-	158,381
Vehicles	57,795	99,495	-	157,290
Total Other Capital Assets at Historical Cost	$ 6,873,347	$ 99,495	$ -	$ 6,972,842
Total Capital Assets	$ 6,975,542	$ 99,495	$ -	$ 7,075,037
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 1,056,942	$ 46,254	$ -	$ 1,103,196
Water Mains	1,588,818	88,345	-	1,677,163
Water Reservoir	156,400	4,600	-	161,000
Machinery and Equipment	43,750	2,163	-	45,913
Office Furniture and Equipment	158,381	-	-	158,381
Vehicles	35,833	10,276	-	46,109
Total Accumulated Depreciation	$ 3,040,124	$ 151,638	$ -	$ 3,191,762
Other Capital Assets, Net	$ 3,833,223	$ (52,143)	$ -	$ 3,781,080
Business-Type Activities Capital Assets, Net	$ 3,935,418	$ (52,143)	$ -	$ 3,883,275

Depreciation expense was charged to functions as follows:

Business-Type Activities		
Water	$	119,502
Parking		32,136
Total Business-Type Activities Depreciation Expense	$	151,638

D. *INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS*

Interfund Receivables/Payables/Advances

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund		Amount
Capital Projects Fund	General Fund	$	5,571,716
Capital Projects Fund	Nonmajor Governmental Funds		830,000
Nonmajor Governmental Funds	General Fund		153,837
General Fund	Sewer Fund		1,353
General Fund	Nonmajor Governmental Funds		145,788
General Fund	Development Fund		2,009,213
General Fund	Water Fund		3,846
General Fund	Nonmajor Enterprise Funds		517,146
Total - Fund Financial Statements		$	9,232,899
Less: Fund Eliminations			(8,742,258)
Total Internal Balances - Government-Wide Statement of Net Position		$	490,641

Receivable Fund	Payable Fund		Amount
Governmental Activities	Business-Type Activities	$	490,641
Total Government-Wide Financial Statements		$	490,641

The General Fund also has a balance of $447,149 due to the Police Pension Trust Fund. Because the Police Pension Trust Fund is a fiduciary fund, the balance is reported separately from interfund balances and is not eliminated in the government-wide financial statements.

The principal purpose of these interfund balances is to cover cash overdrafts. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The interfund receivables/payables are expected to be repaid within one year with the exception of the interfund balance between the General and the Development Fund.

For the Statement of Net Position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Transfers

The following is a schedule of interfund transfers:

Transfer From	Transfer To		Amount
Nonmajor Governmental Funds	General Fund	$	305,957
Nonmajor Governmental Funds	Capital Projects Fund		300,000
Total - Fund Financial Statements		$	605,957
Less: Fund eliminations			(605,957)
Total Interfund Advances - Government-Wide Statement of Net Position		$	-

Generally transfers are used to (1) move revenues from the fund that is required to collect them to the fund that is required to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due and, (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. In the current year, transfers were to cover expenses for Apple Drive and Winkleman Road repairs and a prescribed burn of preserve areas.

For the Statement of Activities, interfund transfers within the governmental activities or business-type activities are netted and eliminated.

E. *LONG-TERM OBLIGATIONS*

Long-term obligations activity for the year ended April 30, 2019 was as follows:

	Balance May 1, 2018	Additions	Retirements	Balance April 30, 2019	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable					
General Obligation Debt	$ 11,405,000	$ -	$ 1,165,000	$ 10,240,000	$ 1,200,000
Special Service Area Bonds	1,895,000	1,820,000	1,895,000	1,820,000	150,000
Unamortized Bond Premium	108,391	-	33,247	75,144	12,666
Total Bonds and Notes Payable	$ 13,408,391	$ 1,820,000	$ 3,093,247	$ 12,135,144	$ 1,362,666
Other Long-Term Liabilities					
Compensated Absences	$ 282,618	$ 209,221	$ 169,571	$ 322,268	$ 193,361
Other Post Employment Benefits	1,904,722	144,190	116,622	1,932,290	-
Police Pension Net Pension Liability	9,039,886	2,246,271	2,162,017	9,124,140	-
IMRF Net Pension Liability	223,936	1,653,383	151,397	1,725,922	-
Total Other Long-Term Liabilities	$ 11,451,162	$ 4,253,065	$ 2,599,607	$ 13,104,620	$ 193,361
Governmental Activities Long-Term Obligations	$ 24,859,553	$ 6,073,065	$ 5,692,854	$ 25,239,764	$ 1,556,027

	Balance May 1, 2018	Additions	Retirements	Balance April 30, 2019	Amounts Due Within One Year
Business-Type Activities					
Bonds and Notes Payable					
General Obligation Debt	$ 455,000	$ -	$ 55,000	$ 400,000	$ 60,000
Total Bonds and Notes Payable	$ 455,000	$ -	$ 55,000	$ 400,000	$ 60,000
Other Long-Term Liabilities					
Compensated Absences	$ 10,534	$ 4,724	$ 6,320	$ 8,938	$ 5,363
IMRF Net Pension Liability	19,673	111,950	11,058	120,565	-
Total Other Long-Term Liabilities	$ 30,207	$ 116,674	$ 17,378	$ 129,503	$ 5,363
Business-Type Activities Long-Term Obligations	$ 485,207	$ 116,674	$ 72,378	$ 529,503	$ 65,363

Estimated payments of compensated absences, net pension liability, and other post-employment benefits obligation are not included in the debt service requirements schedules that follow. The compensated absences liability, net pension liability and other post-employment benefits obligation attributable to governmental activities will be liquidated primarily by the General Fund. In the business-type activities, the obligations for the compensated absences will be repaid from the Water Fund.

The City is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 8.625% of the most recent available equalized assessed valuation of the City. As of April 30, 2019, the statutory limit for the City was as follows:

2018 EAV	$	391,916,422
	X	8.625%
Debt Margin	$	33,802,791
Current Debt		10,715,144
Remaining Debt Margin	$	23,087,647

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the City. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the Debt Service Fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities	Date of Issue	Maturity Date	Interest Rate	Face Amount	Carrying Amount
General Obligation Debt					
2008 General Obligation Debt	3/25/2008	12/15/2023	4.327%	$ 2,045,000	$ 825,000
2011A General Obligation Debt	6/29/2011	12/15/2026	2.50% - 4.00%	5,000,000	3,070,000
2012 General Obligation Debt	2/28/2012	12/15/2026	2.00% -2.50%	5,000,000	3,085,000
2013 General Obligation Debt	4/16/2013	12/15/2026	2.00% - 2.35%	5,000,000	3,260,000
Total Governmental Activities - General Obligation Debt				$ 17,045,000	$ 10,240,000
Business-Type Activities					
General Obligation Debt					
2010 General Obligation Debt	7/1/2010	12/15/2024	4.00% - 5.20%	$ 800,000	$ 400,000
Total Business-Type Activities - General Obligation Debt				$ 800,000	$ 400,000

Debt service requirements maturity are as follows:

	Governmental Activities - General Obligation Debt			Business-type Activities - General Obligation Debt		
Year Ending April 30	Principal	Interest	Total	Principal	Interest	Total
2020	$ 1,200,000	$ 290,933	$ 1,490,933	$ 60,000	$ 18,910	$ 78,910
2021	1,240,000	258,567	1,498,567	60,000	16,390	76,390
2022	1,275,000	224,944	1,499,944	65,000	13,750	78,750
2023	1,315,000	188,505	1,503,505	70,000	10,760	80,760
2024	1,370,000	150,849	1,520,849	70,000	7,400	77,400
2025 - 2029	3,840,000	225,985	4,065,985	75,000	3,900	78,900
	$ 10,240,000	$ 1,339,783	$ 11,579,783	$ 400,000	$ 71,110	$ 471,110

Special Service Area Bonds

Special service area bonds have been issued to provide funds for water main capital construction and road capital improvements within the Lake Claire Special Service Area. The bonds issued in 2009 were refunded in the current fiscal year. The aggregate difference in debt service between the refunding debt and the refunded debt is a favorable $240,942. Special service area bonds at April 30, 2019 consist of the following:

Governmental Activities	Date of Issue	Maturity Date	Interest Rate	Face Amount	Carrying Amount
Special Service Area Bonds					
Special Service Area Bonds	1/29/2009	12/15/2028	3.5% - 6.25%	$ 2,800,000	$ -
Special Service Area Refunding Bonds	9/27/2018	12/15/2028	2.0% - 3.5%	1,820,000	1,820,000
				$ 4,620,000	$ 1,820,000

At April 30, 2019 the annual debt service requirements to service special service area bonds are:

Governmental Activities - Special Service Area Bonds

Year Ending April 30	Principal	Interest	Total
2020	$ 150,000	$ 67,513	$ 217,513
2021	160,000	52,490	212,490
2022	170,000	48,570	218,570
2023	175,000	43,895	218,895
2024	180,000	38,733	218,733
2025 - 2029	985,000	103,389	1,088,389
	$ 1,820,000	$ 354,590	$ 2,174,590

F. *FUND BALANCES*

Governmental Funds

Governmental fund balances reported on the fund financial statements at April 30, 2019, include the following:

Nonspendable	
Major Funds	
General Fund	
Advance to other funds	$ 2,642,440
Prepaid Items	141,467
Road & Building Bond Escrow	2,062
Subtotal General Fund	$ 2,785,969
Restricted	
Major Funds	
General Fund	
Public Safety	$ 67,411
Road Construction Debt Fund	
Debt Service	$ 887,607
Nonmajor Funds	
Streets and Highways	$ 1,775,790
Special Service Area Improvements	812,308
Tourism	78,984
Palatine Road Tax Increment Financing	476,864
Public Safety	499,337
Debt Service	1,253,117
Subtotal Nonmajor	$ 4,896,400
Total	$ 5,851,418
Committed	
Major Funds	
General Fund	
Revenue Stabilization	$ 3,000,000
Capital Projects Fund	
Capital Projects	6,244,748
Nonmajor Fund	
Solid Waste Disposal	117,297
Total	$ 9,362,045
Unassigned	
Major Funds	
General Fund	$ 5,190,357
Development Fund	(1,859,213)
Sub-total	$ 3,331,144
Nonmajor Funds	
Special Service Area #1	(108,125)
Total	$ 3,223,019

G. *PROPERTY TAXES*

A summary of the assessed valuation, rates, and extensions for the years 2018, 2017 and 2016 follows:

Tax Year	2018		2017		2016	
Assessed Valuation	$391,916,422		$396,799,409		$392,654,852	
	Rates	Extensions	Rates	Extensions	Rates	Extensions
Bonds and Interest	0.3437	$ 1,370,497	0.3437	$ 1,363,724	0.3468	$ 1,361,572
Police Pension	0.0928	363,698	0.0888	352,357	0.0871	341,960
Total Taxes Extended	0.4365	$ 1,734,195	0.4325	$ 1,716,081	0.4339	$ 1,703,532
Special Service Area #1	-	$ -	-	$ -	-	$ 27,611
Special Service Area #2	-	$ -	-	$ -	-	$ 42,222
Special Service Area #3	-	$ -	-	$ -	-	$ 25,750
Special Service Area #4	-	$ -	-	$ -	-	$ 41,217
Special Service Area #5	-	$ 25,750	-	$ 25,750	-	$ 62,934
Special Service Area #6	-	$ 228,389	-	$ 249,284	-	$ 250,428
Special Service Area #8	-	$ 132,042	-	$ 128,916	-	$ 225,055
TIF - Palatine Road	-	$ 143,028	-	$ 112,729	-	$ 140,625
TIF - Palatine / Milwaukee	-	$ 945,480	-	$ 954,306	-	$ 1,120,164

NOTE IV – OTHER INFORMATION

A. *EMPLOYEES' RETIREMENT SYSTEM*

The City contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system; and the Police Pension Plan which is a single-employer pension plan. The benefits, benefits levels, employee contributions and employer contributions for the plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The Police Pension Plan does not issue a separate report on the pension plan. IMRF does issue a publicly available report that includes financial statements and supplementary information of the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

ILLINOIS MUNICPAL RETIREMENT FUND

Plan Description. The City's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The City's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired ***before*** January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired ***on or after*** January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms. All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2018, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits		43
Inactive plan members entitled to but not yet receiving benefits		35
Active plan members		17
	Total	95

Contributions. As set by statute, the City's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City's annual contribution rate for calendar year 2018 was 12.36%. For the fiscal year ended April 30, 2019, the City contributed $154,909 to the plan. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability. The components of the net pension liability of the IMRF as of December 31, 2018, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	$	11,996,684
IMRF Fiduciary Net Position		10,150,197
City's Net Pension Liability		1,846,487
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability		84.61%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the plan.

Actuarial Assumptions. The total pension liability above was determined by an actuarial valuation performed as of December 31, 2018 using the following actuarial methods and assumptions:

Assumptions	
Price Inflation	2.50%
Salary Increases	3.39% - 14.25% including inflation
Interest Rate	7.25%
Asset Valuation Method	Market Value of Assets
Projected Retirement Age	Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-Term Expected Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2018:

Asset Class	Target Allocation	Projected Return
Equities	37%	7.15%
International Equities	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternatives	7%	
Private Equity		8.50%
Hedge Funds		5.50%
Commodities		3.20%
Cash	1%	2.50%
	100.00%	

Single Discount Rate. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this discount rate, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.71%; and resulting single discount rate is 7.25%.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2017	$ 11,079,784	$ 10,836,175	$ 243,609
Changes for the year:			
Service Cost	$ 133,920	$ -	$ 133,920
Interest on the Total Pension Liability	814,238	-	814,238
Differences Between Expected and Actual Experience of the Total Pension Liability	257,771	-	257,771
Changes of Assumptions	291,440	-	291,440
Contributions - Employer	-	162,456	(162,456)
Contributions - Employee	-	59,147	(59,147)
Net Investment Income	-	(572,869)	572,869
Benefit Payments, including Refunds of Employee Contributions	(580,469)	(580,469)	-
Other (Net Transfer)	-	245,757	(245,757)
Net Changes	$ 916,900	$ (685,978)	$ 1,602,878
Balances at December 31, 2018	$ 11,996,684	$ 10,150,197	$ 1,846,487

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher:

	1% Lower 6.25%	Current Discount Rate 7.25%	1% Higher 8.25%
Net Pension Liability	$ 3,168,939	$ 1,846,487	$ 756,156

Pension Expense/(Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended April 30, 2019, the City recognized pension expense/(income) of $226655. At April 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Expense in Future Periods	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 110,338	$ 1,094	$ 109,244
Changes of assumptions	124,750	3,143	121,607
Net difference between projected and actual earnings on pension plan investments	669,139	-	669,139
Total deferred amounts to be recognized in pension expense in future periods	$ 904,227	$ 4,237	$ 899,990
Pension contributions made subsequent to the measurement date	49,489	-	49,489
Total deferred amounts related to pensions	$ 953,716	$ 4,237	$ 949,479

Contributions made after the measurement date of the net pension liability but before the end of the employer's reporting period will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current fiscal period. The remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2019	$ 447,295
2020	93,815
2021	82,611
2022	276,269
2023	-
Thereafter	-
	$ 899,990

POLICE PENSION PLAN

Plan Description. Full-time police sworn personnel of the City are covered by The Police Pension Plan (Plan), which is a defined benefit single-employer pension plan. Although this is a single-member pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statues (40 IL CS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the Plan as a pension trust fund. The Pension Board administers the Plan and the Illinois Department of Insurance is the oversight agency. The Board consists of seven elected or appointed members.

As provided for in the Illinois Compiled Statutes, the Plan provides retirement benefits as well as death and disability benefits to employees grouped into two tiers. Tier 1 is for employees fired prior to January 1, 2011 and Tier 2 is for employees hired after that date. The following is a summary of the Police Pension Fund as provided for in Illinois Compiled Statutes.

Tier 1 - Covered employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one half of the salary attached to the rank on the last day of service, or for one year prior to the last day, whichever is greater. The pension shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least 8 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced retirement benefit. The monthly pension of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and paid upon reaching at least the age 55, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 – Covered employees attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive a monthly pension of 2.5% of the final average salary for each year of creditable service. The salary is initially capped at $106,800 but increases annually thereafter and is limited to 75% of final average salary. Employees with at least 10 years or more of creditable service may retire at or after age 50 and receive a reduced retirement benefit. The monthly pension of a police officer shall be increased annually on the January 1 occurring either on or after the attainment of age 60 or the first anniversary of the pension start date, whichever is later. Each annual increase shall be calculated at 3% or one half the annual unadjusted percentage increase in the CPI, whichever is less.

Plan Membership. Membership in the Plan consisted of the following at April 30, 2019 the date of the most recent actuarial evaluation:

Retirees and beneficiaries receiving benefits	13
Terminated plan members entitled to but not yet receiving benef	1
Active plan members	23
Total	37

Contributions. Covered employees are required by Illinois Compiled Statutes (ILCS) to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Plan. For the year ended April 30, 2019 the City's contribution was 38.90% of covered payroll.

Net Pension Liability. The net pension liability/(asset) was measured as of April 30, 2019, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date. The components of the net pension liability of the Plan as of May 1, 2018, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	$ 26,390,541
Plan Fiduciary Net Position	17,266,401
City's Net Pension Liability	9,124,140
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	65.43%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information for additional information related to the funded status of the Plan.

Summary of Significant Accounting Policies. The financial statements of the Police Pension Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized when due and a formal commitment to provide the contributions are made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximated fair value. Investments that do not have an established market are reported at estimated fair values.

Actuarial Assumptions. The total pension liability above was determined by an actuarial valuation performed as of May 1, 2018 using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal (Level %)
Assumptions	
Inflation	2.50%
Salary Increases	4.25% - 9.76%
Investment Rate of Return	6.75%
Asset Valuation Method	Market Value

Active mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study, with blue collar adjustment. These rates are improved generationally using MP-2016 improvement rates.

Retiree mortality follows the L&A Assumption Study for Police 2016. These rates are experience weighted with the raw rates as developed in the RP-2014 Study, with blue collar adjustment and improved generationally using MP-2016 improvement rates.

Disabled mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study for Disabled participants, with blue collar adjustment. These rates are improved generationally using MP-2016 improvement rates.

Spouse mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 Study. These rates are improved generationally using MP-2016 improvement rates.

Other demographic assumption rates are based on a review of assumptions in the L&A 2016 study for Illinois Police Officers.

Discount Rate. The discount rate used to measure the total pension liability was 6.75% at the prior valuation. The discount rate used in the determination of the Total Pension Liability is based on a combination of the expected long-term rate of return on plan investments and the municipal bond rate.

The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the Plan's net pension liability, calculated using a Single Discount Rate of 6.75%, as well as what the Plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability	$ 13,275,429	$ 9,124,140	$ 5,784,315

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at May 1, 2018	$ 25,084,413	$ 16,044,527	$ 9,039,886
Changes for the year:			
Service Cost	$ 456,041	$ -	$ 456,041
Interest on the Total Pension Liability	1,662,493	-	1,662,493
Differences Between Expected and Actual Experience of the Total Pension Liability	97,370	-	97,370
Contributions - Employer	-	794,856	(794,856)
Contributions - Employee	-	241,784	(241,784)
Net Investment Income	-	1,125,377	(1,125,377)
Benefit Payments, including Refunds of Employee Contributions	(909,776)	(909,776)	-
Administrative Expense	-	(30,367)	30,367
Net Changes	$ 1,306,128	$ 1,221,874	$ 84,254
Balances at April 30, 2019	$ 26,390,541	$ 17,266,401	$ 9,124,140

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended April 30, 2019, the City recognized pension expense of $1,118,239. At April 30, 2019, the City reported net deferred outflows/(inflows) of resources related to pensions from the following sources:

Expense in Future Periods	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 975,545	$ 88,666	$ 886,879
Assumption changes	231,306	508,232	(276,926)
Net difference between projected and actual earnings on pension investments	121,846	-	121,846
Total deferred amounts to be recognized in pension expense in future periods	$ 1,328,697	$ 596,898	$ 731,799

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending April 30	Net Deferred Outflows of Resources
2020	$ 297,381
2021	(49,441)
2022	104,477
2023	101,700
2024	109,523
Thereafter	168,159
	$ 731,799

B. *RISK MANAGEMENT*

The City is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers compensation; and health care of its employees. The City participated in a public entity risk pool to provide coverage for losses from workers compensations and property and casualty. However, other risks, such as torts; errors and omission; and health care of its employees are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Public Entity Risk Pool

Illinois Counties Risk Management Trust (ICRMT)

The City participates in the Illinois Counties Risk Management Trust (ICRMT). Established in 1983, the ICRMT is a risk pooling program for workers compensation and property and casualty coverages for Illinois public entities.

Contributions are determined by the Executive Board based on factors including, but not limited to, the following: the claims experience, investment income, costs and expense of the ICRMT as a whole and each participant’s own claims experience.

The City’s liability is limited to those claims and losses within the scope of the coverages provided and the City is not responsible for the debts of or claims against any other participant.

C. *COMMITMENTS AND CONTINGENCIES*

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide financial statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City’s financial position or results of operations.

The City has been named in various pending or threatened litigation, claims or assessments. The ultimate outcome/resolution of these matters is not known at this time. The City is monitoring the progress of these matters.

D. *JOINT VENTURES*

Solid Waste Agency of Northern Cook County (SWANCC)

The City is a member of the SWANCC, which consists of 23 municipalities. SWANCC is a municipal corporation and public body politic established pursuant to the Constitution of the State of Illinois and the Intergovernmental Cooperation Act of the State of Illinois, as amended,(the Act). SWANCC is empowered under the Act to plan, construct, finance, operate and maintain a solid waste disposal system to serve its members. The percentage share of the City, based on a formula contained in SWANCC's agreement, as of April 30, 2019, is 3.0873%. This percentage share is subject to change in future years based on the usage of the municipalities.

The members form a contiguous geographic service area, which is located northwest of downtown Chicago. Under the Agency Agreement, additional members may join SWANCC, upon the approval of each member. SWANCC is governed by a Board of Directors which consists of one appointed Mayor or President from each member municipality. Each director has an equal vote. The officers of SWANCC are appointed by the Board. The Board determines the general policy of SWANCC, makes all appropriations, approves contracts, adopts resolutions providing for the issuance of bonds or notes by SWANCC, adopts by-laws, rules, and regulations, and exercises such powers and performs such duties as may be prescribed in the Agency Agreement or by the bylaws. Complete financial statements are available from the Solid Waste Agency of Northern Cook County, 77 West Hintz Road, Suite 200, Wheeling, Illinois 60090.

The City has committed to pay its share of the annual operating costs and fixed costs of SWANCC. The City's share of dual costs is expected to be funded through the tipping fees paid by refuse haulers. The City began delivering refuse to SWANCC in May 1995. Present contract provisions transfer the cost burden to the waste hauler.

SWANCC has entered into solid waste disposal contracts with member municipalities. The contracts are irrevocable and may not be terminated or amended, except as provided in the contract. Each member is obligated, on a "take or pay" basis, to purchase or, in any event, to pay for a minimum annual cost of the system. The obligation of the City to make all payments as required by the contract is unconditional and irrevocable, without regard to performance or nonperformance by SWANCC or its obligations under the contract. Payments to SWANCC totaled $329,717 for the year ended April 30, 2019. The City does not have an equity interest in SWANCC.

Chicago Executive Airport

The City is a member of the Chicago Executive Airport (the Airport), a proprietary joint venture, which consists of two municipalities. Chicago Executive Airport is a joint airport commission established pursuant to the Constitution of the State of Illinois and the Intergovernmental Cooperation Act of the State of Illinois, as amended (the Act). Chicago Executive Airport is empowered under the Act to acquire, organize, operate, and maintain an airport to serve its members and other potential airport customers. Chicago Executive Airport is an intergovernmental cooperative created under Illinois law to allow the City of Prospect Heights, Illinois and the Village of Wheeling, Illinois (collectively referred to as member municipalities) joint ownership and administration of the Airport. Each member has a 50% share as of the date of this report.

The member municipalities have entered into agreements with Federal Aviation Administration of the United States of America and the state of Illinois to sponsor projects for the acquisition and development of the Airport. Although assets are legally held in the name of the member municipalities, such assets are recorded in Chicago Executive Airport's financial statements to present the overall financial position and operations of the Airport. Airport revenues are solely restricted to funding airport development and airport maintenance expenses. The duration of the intergovernmental agreement shall be for the term of

20 years or the useful life of the Airport, whichever is longer, unless sooner terminated and dissolved by mutual agreements of the member municipalities or by operation of law.

Per the agreement, the City and the Village of Wheeling have an equal share of the assets of the Airport and at the termination of the agreement, the City and the Village of Wheeling shall dispose of all property acquired under the agreement. Therefore, the City has an ongoing financial (equity) interest in the Airport.

Chicago Executive Airport is governed by a Board of Directors, which consists of five members plus a Chairman. The Board establishes the policies of the Airport, reviews the performance of the Airport Manager, makes recommendations on the annual budget, approves bills, enters into contracts, makes recommendations on appointment, removal, or discipline of the Airport Manager, recommends changes to the intergovernmental agreement, recommends changes to the rules and regulations, recommends changes to the Airport Layout Plan, makes recommendations on private financing of Airport improvements, makes recommendations on rates and charges, and exercises all powers not reserved to the municipalities.

The powers reserved to the two municipalities are: appointment, discharge, and discipline of the Airport Manager, approval of the Airport Layout Plan, approval of any leases and contracts not in conformance with Airport rules and regulations, approval of any debt obligations, approval of the annual budget, approval of amendments to the intergovernmental agreement, and approval of land acquisition. The Board acts primarily in a “management” capacity.

The City’s investment in the joint venture is accounted for using the equity method. Under the equity method, the investment asset is adjusted for the City’s share of the change in net position. The City’s share of the change in net position is reported as a single line item, either revenue or expense depending on whether the net change is positive or negative.

Summary of Financial Information of Joint Venture

Summary of net position as of April 30, 2019:

Assets		
Current Assets	$	6,961,987
Capital Assets		86,192,522
Total Assets	$	93,154,509
Liabilities		
Current Liabilities	$	1,006,774
Long-Term Liabilities		3,991,339
Total Liabilities	$	4,998,113
Net Position	$	88,156,396

Summary of changes in net position for the year ended April 30, 2019:

Total Revenues	$	4,700,487
Total Expenses		6,839,557
Net income/(loss) before capital contributions	$	(2,139,070)
Capital contributions		398,836
Change in net position	$	(1,740,234)
Net Position, beginning of year		89,896,630
Net position, end of year	$	88,156,396

Complete financial statements are available from the Chicago Executive Airport, 1020 South Plant Road, Wheeling, Illinois 60090. At April 30, 2019, the City's proportionate shares of equity and net loss were $44,078,198 and $(870,117), respectively. The City made no payments to the Airport for the year ended April 30, 2019, however the City did receive $49,047 in revenue sharing payments from the Airport for the year ended April 30, 2019.

E. *OTHER POST-EMPLOYMENT BENEFIT COMMITMENTS – RETIREE INSURANCE PLAN*

Plan Overview. In addition to the retirement plans described in Note IV (A), the City provides post-employment benefits other than pensions ("OPEB") to employees who meet certain criteria. The Plan, a single-employer defined benefit plan, provides the following coverage:

Medical Coverage

Eligible retirees may continue coverage into retirement on the City's plan on a pay-all basis. Coverage is also available for eligible dependents on a pay-all basis. Coverage is secondary to Medicare. Coverage for dependents ends at the same time as that for the retiree.

The Plan does not issue a stand-alone financial report.

Eligibility. Employees of the City are eligible for retiree health benefits as listed below:

Regular Plan Tier 1 (Enrolled in IMRF prior to January 1, 2011)
- At least 55 years old and at least 8 years of credited service

Regular Plan Tier 2 (Enrolled in IMRF on or After January 1, 2011)
- At least 62 years old and at least 10 years of credited service

Police Plan Tier 1
- At least 50 years old and at least 20 years of credited service

Police Plan Tier 2
- At least 55 years old and at least 10 years of credited service

Membership in the Plan consisted of the following at May 1, 2017, the date of the latest actuarial valuation:

Active employees	34
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	3
Total	37

Contribution. Benefit provisions are established through personnel policy guidelines and state that eligible retirees and their spouses contribute at established contribution rates. These guidelines may be amended by the action of the governing body. Retired employees may continue in the group health insurance plan at their own expense in accordance with State and Federal requirements. The cost of coverage shall be at the same rate as is established for active employees.

Total OPEB Liability. The City's total OPEB liability was measured as of April 30, 2019, and the total OPEB liability was determined by an actuarial valuation as of May 1, 2017.

Actuarial Assumptions. The total OPEB liability in the May 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.79%
Salary Rate Increase	3.00%
Expected long-term investment rate of return	N/A

Health Care Trend — The initial trend rate is based on the 2018 Segal Health Plan Cost Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range.

Retiree Contribution Trend — Same as Health Care Trend Rates

Mortality — RP-2014 Combined Annuitant Mortality Table for males and females. These rates are improved generationally using MP-2014 and MP-2016 Improvement Rates.

Disability Rates — IMRF 2017 for IMRF employees, 100% of the L&A Assumption Study for Police 2016.

Average Retirement Age — IMRF Tier 1: Age 60
IMRF Tier 2: Age 62
Police Tier 1: Age 54
Police Tier 2: Age 55

Termination/Turnover Rates — IMRF 2017 for IMRF employees, 100% of the L&A Assumption Study for Police 2016.

Starting Per Capita Costs

Annual Adjusted Premiums	Under Age 65		Age 65- & Over	
	Retiree	Spouse	Retiree	Spouse
HMO Plan	$ 17,416	$ 28,923	$ 13,581	$ 22,554
PPO Plan	15,820	18,368	12,336	14,323

Blended Premium Rates

Annual Blended Premiums	Under Age 65		Age 65- & Over	
	Retiree	Spouse	Retiree	Spouse
HMO Plan	$ 8,530	$ 14,166	$ 8,530	$ 14,166
PPO Plan	7,748	8,996	7,748	8,996

Election at Retirement — IMRF: 30%
IMRF (Currently Waiving): 10%
Police: 30%

Spousal Election — Of those employees assumed to elect coverage in retirement, 50% are assumed to elect spousal coverage. Female spouses are assumed to be 3 years younger than male spouses.

Retiree Lapse Rate — 100% of retirees receiving medical coverage are expected to lapse all coverages at age 65.

Plan Participation Rate — Of those employees assumed to elect coverage in retirement, it is assumed they will elect coverage in the available medical plans at the following rates:

	IMRF	Police
HMO Plan	25%	25%
PPO Plan	75%	75%

The actuarial assumptions used in the May 1, 2017 valuation were based on the results of an actuarial experience study for 2016.

There is no long-term expected rate of return on OPEB plan investments because the City does not have a trust dedicated exclusively to the payment of OPEB benefits.

Discount Rate. The City does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 3.79% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of April 25, 2019. The discount rate has been decreased from 3.97% to 3.79% to better reflect the current high-quality fixed income environment.

Changes in the Total OPEB Liability

	Increase / (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at May 31, 2018	$ 1,904,722	$ -	$ 1,904,722
Changes for the year:			
Service Cost	$ 48,981	$ -	$ 48,981
Interest on Total OPEB Liability	73,300	-	73,300
Benefit Payments	(116,622)	(116,622)	-
Assumption Changes	21,909		21,909
Contributions - Employer	-	116,622	(116,622)
Net Changes	$ 27,568	$ -	$ 27,568
Balances at April 30, 2019	$ 1,932,290	$ -	$ 1,932,290

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

Plan's Total OPEB Liability/(Asset)		
1% Increase	Valuation Rate	1% Decrease
$ 1,778,673	$ 1,932,290	$ 2,105,698

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability/(Asset)		
1% Increase	Healthcare Cost Valuation Rate	1% Decrease
$ 2,100,254	$ 1,932,290	$ 1,783,052

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended April 30, 2019, the City recognized OPEB expense of $123,956. At April 30, 2019, the City reported deferred outflows of resources or deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
Changes of Assumptions	$ 20,234	$ -	$ 20,234

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over a 5-year period. Amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Year Ending April 30	Net Outflows/(Inflows) of Resources
2020	$ 1,675
2021	1,675
2022	1,675
2023	1,675
2024	1,675
Thereafter	11,859
	$ 20,234

F. *TAX ABATEMENT AGREEMENTS*

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City is disclosing all abatement agreements individually.

The City has entered into a sales tax abatement agreement with Tony's Finer Foods Enterprises as an incentive to operate a grocery store to spur retail activity in a shopping center within the community. The abatement is originally authorized through an Agreement passed by the City Council in Ordinance 12-37 on October 22, 2012 to the previous owner with a subsequent assignment and assumption of the Economic Incentive Agreement dated May 1, 2016. Per the agreement, incentive payments will be made for a period of 12 years beginning in 2016 with sharing percentages ranging from 70.54% in the first year to 13.04% in the final year. If the total payments exceed $2.9 million, the percentage shall be 25% until October 2027. For the year ending April 30, 2019, total incentive payments were $146,919.

All abatement agreements are entered into under the authority of the Mayor, City Clerk, and City Council.

G. *OPERATING LEASES*

The City leases a parking lot under an operating lease. Total lease expense for fiscal year 2019 was $30,011. The lease is scheduled to terminate on October 31, 2023, but there is an option to renew the term for five five-year periods.

Annual requirements to cover outstanding lease payments through the original termination date at April 30, 2019 are:

YEAR ENDING APRIL 30	TOTAL PAYMENTS
2020	$ 18,000
2021	18,000
2022	18,000
2023	18,000
2024	18,000
	$ 90,000

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget
REVENUES			
Local Taxes			
Property Tax	$ 386,346	$ 375,984	$ (10,362)
Local Use	427,533	488,057	60,524
Utility	910,700	819,355	(91,345)
Local Sales Tax	302,627	312,708	10,081
Places for Eating	335,000	318,704	(16,296)
Other	410,524	446,869	36,345
Total Local Taxes	$ 2,772,730	$ 2,761,677	$ (11,053)
Intergovernmental			
Income Tax	$ 1,427,548	$ 1,681,769	$ 254,221
Grants	26,176	56,704	30,528
State Sales Tax	1,001,279	1,405,229	403,950
Personal Property Replacement Tax	5,228	5,526	298
Other	57,500	107,656	50,156
Total Intergovernmental	$ 2,517,731	$ 3,256,884	$ 739,153
Licenses and Permits			
Vehicle Stickers	$ 757,100	$ 821,650	$ 64,550
Licenses	198,500	217,771	19,271
Total Licenses and Permits	$ 955,600	$ 1,039,421	$ 83,821
Fines, Forfeitures and Penalties			
Public Safety Fines and Fees	$ 629,000	$ 661,319	$ 32,319
Total Fines, Forfeitures and Penalties	$ 629,000	$ 661,319	$ 32,319
Charges for Services			
Franchise Fees	$ 344,500	$ 338,207	$ (6,293)
Building Revenue and Fees	431,000	555,030	124,030
Public Safety Charges for Services	44,200	93,924	49,724
General Government Administration	193,000	193,000	-
Total Charges for Services	$ 1,012,700	$ 1,180,161	$ 167,461
Investment Income			
Investment Income	$ 38,250	$ 200,837	$ 162,587
Total Investment Income	$ 38,250	$ 200,837	$ 162,587
Miscellaneous			
Reimbursable Income	$ 327,399	$ 160,225	$ (167,174)
Miscellaneous	34,500	30,723	(3,777)
Total Miscellaneous	$ 361,899	$ 190,948	$ (170,951)
Total Revenues	$ 8,287,910	$ 9,291,247	$ 1,003,337
EXPENDITURES			
General Government			
City Council and Boards			
Salaries	$ 27,000	$ 29,900	$ 2,900
Pension Benefits	2,420	2,027	(393)
Professional Services	1,500	166	(1,334)
Professional Development	17,300	15,938	(1,362)
Maintenance Supplies	1,050	24	(1,026)
Other Expenditures	22,000	31,877	9,877
Total City Council and Boards	$ 71,270	$ 79,932	$ 8,662
Administration			
Salaries	$ 346,890	$ 357,518	$ 10,628
Insurance Benefits	24,480	20,758	(3,722)
Pension Benefits	66,740	64,847	(1,893)
Professional Services	159,000	172,632	13,632
Communications	56,500	57,425	925
Professional Development	5,700	1,938	(3,762)
Service Charges and Fees	72,500	68,121	(4,379)
Other Contractual Services	52,600	52,197	(403)
General Supplies	12,300	10,282	(2,018)
Printed Materials	-	855	855
Other Expenditures	-	340	340
Total Administration	$ 796,710	$ 806,913	$ 10,203

See Accompanying Independent Auditor's Report

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget
EXPENDITURES (Continued)			
General Government (Continued)			
Finance Department			
Professional Services	$ 185,000	$ 189,537	$ 4,537
Professional Development	850	-	(850)
Other Contractual Services	10,700	13,389	2,689
Total Finance Department	$ 196,550	$ 202,926	$ 6,376
Legal Department			
Professional Services	$ 223,200	$ 354,798	$ 131,598
Total Legal Department	$ 223,200	$ 354,798	$ 131,598
Building Department			
Salaries	$ 309,370	$ 310,704	$ 1,334
Insurance Benefits	56,060	65,075	9,015
Pension Benefits	62,890	62,509	(381)
Professional Services	74,300	71,517	(2,783)
Communications	4,000	4,592	592
Professional Development	5,420	3,914	(1,506)
Other Contractual Services	4,900	4,553	(347)
General Supplies	7,820	2,972	(4,848)
Printed Materials	2,000	-	(2,000)
Total Building Department	$ 526,760	$ 525,836	$ (924)
Reimbursable Expenditures			
Insurance Benefits	$ 80,039	$ 46,068	$ (33,971)
Professional Services	20,750	10,000	(10,750)
General Supplies	6,000	10,688	4,688
Other Expenditures	171,500	159,196	(12,304)
Total Reimbursable Expenditures	$ 278,289	$ 225,952	$ (52,337)
Grant Expense	$ 1,500	$ 20,813	$ 19,313
Total General Government	$ 2,094,279	$ 2,217,170	$ 122,891
Public Safety			
Salaries	$ 2,751,135	$ 2,710,754	$ (40,381)
Insurance Benefits	468,510	519,636	51,126
Pension Benefits	891,029	874,818	(16,211)
Professional Services	110,300	99,542	(10,758)
Communications	268,811	265,115	(3,696)
Professional Development	87,500	59,500	(28,000)
Service Charges and Fees	-	6,642	6,642
Other Contractual Services	183,620	155,385	(28,235)
Maintenance Supplies	17,500	21,025	3,525
General Supplies	102,050	100,423	(1,627)
Printed Materials	1,060	675	(385)
Other Expenditures	20,000	15,376	(4,624)
Total Public Safety	$ 4,901,515	$ 4,828,891	$ (72,624)
Public Works			
Salaries	$ 401,260	$ 388,550	$ (12,710)
Insurance Benefits	116,000	108,528	(7,472)
Pension Benefits	89,220	85,979	(3,241)
Maintenance Service	86,000	46,181	(39,819)
Professional Services	229,800	62,410	(167,390)
Professional Development	9,000	3,865	(5,135)
Service Charges and Fees	15,500	15,285	(215)
Other Contractual Services	69,600	65,046	(4,554)
Maintenance Supplies	35,000	56,854	21,854
General Supplies	87,000	43,252	(43,748)
Total Public Works	$ 1,138,380	$ 875,950	$ (262,430)

See Accompanying Independent Auditor's Report

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget
EXPENDITURES (Continued)			
Capital Outlay			
General Government	$ 53,240	$ 18,478	$ (34,762)
Public Works	54,100	34,104	(19,996)
Public Safety	15,205	13,564	(1,641)
Total Capital Outlay	$ 122,545	$ 66,146	$ (56,399)
Debt Service			
Principal	$ 145,000	$ 145,000	$ -
Interest	41,972	41,938	(34)
Total Debt Service	$ 186,972	$ 186,938	$ (34)
Total Expenditures	$ 8,443,691	$ 8,175,095	$ (268,596)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (155,781)	$ 1,116,152	$ 1,271,933
OTHER FINANCING SOURCES/(USES)			
Transfers	288,651	305,957	17,306
NET CHANGE IN FUND BALANCE	$ 132,870	$ 1,422,109	$ 1,289,239
FUND BALANCE - MAY 1, 2018		9,621,628	
FUND BALANCE - APRIL 30, 2019		$ 11,043,737	

CITY OF PROSPECT HEIGHTS, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
APRIL 30, 2019

	4/30/2019*	4/30/2018*	4/30/2017*	4/30/2016*
TOTAL PENSION LIABILITY				
Service Cost	$ 133,920	$ 162,911	$ 149,243	$ 141,921
Interest on Total Pension Liability	814,238	817,631	745,396	695,680
Differences Between Expected and Actual Experience	257,771	(118,190)	571,045	299,316
Changes of Assumptions	291,440	(339,343)	(23,563)	11,372
Benefit Payments, Including Refunds of Member Contributions	(580,469)	(527,039)	(497,736)	(452,023)
Net Change in Total Pension Liability	$ 916,900	$ (4,030)	$ 944,385	$ 696,266
Total Pension Liability - Beginning	11,079,784	11,083,814	10,139,429	9,443,163
Total Pension Liability - Ending	$ 11,996,684	$ 11,079,784	$ 11,083,814	$ 10,139,429
PLAN FIDUCIARY NET POSITION				
Contributions - Employer	$ 162,456	$ 175,762	$ 189,190	$ 171,547
Contributions - Member	59,147	62,872	98,116	65,806
Net Investment Income	(572,869)	1,680,456	620,021	43,117
Benefit Payments, Including Refunds of Member Contributions	(580,469)	(527,039)	(497,736)	(452,023)
Other (Net Transfer)	245,757	(391,162)	612,930	253,636
Net Change in Plan Fiduciary Net Position	$ (685,978)	$ 1,000,889	$ 1,022,521	$ 82,083
Plan Net Position - Beginning	10,836,175	9,835,286	8,812,765	8,730,682
Plan Net Position - Ending	$ 10,150,197	$ 10,836,175	$ 9,835,286	$ 8,812,765
City's Net Pension Liability	$ 1,846,487	$ 243,609	$ 1,248,528	$ 1,326,664
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.61%	97.80%	88.74%	86.92%
Covered-Valuation Payroll	$ 1,314,372	$ 1,397,151	$ 1,451,961	$ 1,375,680
Employer's Net Pension Liability as a Percentage of Covered-Valuation Payroll	140.48%	17.44%	85.99%	96.44%

* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

CITY OF PROSPECT HEIGHTS, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
LAST TEN FISCAL YEARS

	4/30/2019*	4/30/2018*	4/30/2017*	4/30/2016*
Actuarially-Determined Contribution	$ 162,456	$ 175,762	$ 189,191	$ 171,547
Contributions in relation to Actuarially-Determined Contribution	162,456	175,762	189,190	171,547
Contribution deficiency/(excess)	$ -	$ -	$ 1	$ -
Covered-Valuation Payroll	$ 1,312,850	$ 1,342,020	$ 1,548,073	$ 1,475,434
Contributions as a percentage of Covered-Valuation Payroll	12.37%	13.10%	12.22%	11.63%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2018 Contribution Rate *

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Actuarial Cost Method: Aggregate entry age = normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 25-year closed period

Asset Valuation Method: 5-year smoothed market; 20% corridor

Wage Growth: 3.5%

Price Inflation: 2.75%, approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases: 3.75% to 14.50%, including inflation

Investment Rate of Return: 7.50%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.

Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Based on Valuation Assumptions used in the December 31, 2016 actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

CITY OF PROSPECT HEIGHTS, ILLINOIS
POLICE PENSION PLAN
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
APRIL 30, 2019

	4/30/2019	4/30/2018	4/30/2017	4/30/2016	4/30/2015
TOTAL PENSION LIABILITY					
Service Cost	$ 456,041	$ 427,205	$ 428,118	$ 450,562	$ 421,779
Interest	1,662,493	1,528,417	1,532,118	1,380,834	1,254,008
Differences Between Expected and Actual Experience	97,370	1,166,470	(6,929)	(429,471)	(477,794)
Changes in Assumptions	-	(340,571)	(621,154)	1,156,506	1,145,952
Benefit Payments, Including Refunds of Member Contributions	(909,776)	(680,633)	(472,067)	(322,396)	(741,886)
Net Change in Total Pension Liability	$ 1,306,128	$ 2,100,888	$ 860,086	$ 2,236,035	$ 1,602,059
Total Pension Liability - Beginning	25,084,413	22,983,525	22,123,439	19,887,404	18,285,345
Total Pension Liability - Ending	$ 26,390,541	$ 25,084,413	$ 22,983,525	$ 22,123,439	$ 19,887,404
PLAN FIDUCIARY NET POSITION					
Contributions - Employer	$ 794,856	$ 1,125,669	$ 877,282	$ 715,486	$ 671,436
Contributions - Member	241,784	209,576	246,043	194,882	178,778
Net Investment Income	1,125,377	981,790	1,056,552	(122,786)	724,207
Benefit Payments, Including Refunds of Member Contributions	(909,776)	(680,633)	(472,067)	(322,396)	(742,462)
Administrative Expenses	(30,367)	(30,956)	(28,861)	(32,766)	(22,575)
Net Change in Plan Fiduciary Net Position	$ 1,221,874	$ 1,605,446	$ 1,678,949	$ 432,420	$ 809,384
Plan Net Position - Beginning	16,044,527	14,439,081	12,760,133	12,327,713	11,518,329
Plan Net Position - Ending	$ 17,266,401	$ 16,044,527	$ 14,439,082	$ 12,760,133	$ 12,327,713
City's Net Pension Liability	$ 9,124,140	$ 9,039,886	$ 8,544,443	$ 9,363,306	$ 7,559,691
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	65.43%	63.96%	62.82%	57.68%	61.99%
Covered-Employee Payroll	$ 2,043,565	$ 2,126,776	$ 2,059,831	$ 1,892,749	$ 1,910,410
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	446.48%	425.05%	414.81%	494.69%	395.71%

	2019	2018	2017	2016	2015
Annual Money-Weighted Rate of Return, Net of Investment Expenses	6.90%	6.40%	8.31%	-1.01%	6.62%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

CITY OF PROSPECT HEIGHTS, ILLINOIS
POLICE PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTION
LAST TEN FISCAL YEARS

	4/30/2019	4/30/2018	4/30/2017	4/30/2016	4/30/2015
Actuarially-Determined Contribution	$ 920,119	$ 820,079	$ 728,579	$ 630,932	$ 630,932
Contributions in relation to Actuarially-Determined Contribution	794,856	1,125,669	877,282	715,486	671,436
Contribution deficiency/(excess)	$ 125,263	$ (305,590)	$ (148,703)	$ (84,554)	$ (40,504)
Covered-Employee Payroll	$ 2,040,399	$ 2,126,776	$ 2,059,831	$ 1,892,749	$ 1,910,410
Contributions as a percentage of Covered-Employee Payroll	38.96%	52.93%	42.59%	37.80%	35.15%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

CITY OF PROSPECT HEIGHTS, ILLINOIS
OTHER POST-EMPLOYMENT BENEFIT
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET OPEB
LIABILITY AND RELATED RATIOS
APRIL 30, 2019

	4/30/2019*	4/30/2018*
TOTAL OPEB LIABILITY		
Service Cost	$ 48,981	$ 47,111
Interest	73,300	72,931
Changes of Assumptions	21,909	-
Benefit Payments	(116,622)	(104,725)
Net Change in Total OPEB Liability	$ 27,568	$ 15,317
Total OPEB Liability - Beginning	1,904,722	1,889,405
Total OPEB Liability - Ending	$ 1,932,290	$ 1,904,722
OPEB PLAN FIDUCIARY NET POSITION		
Net Change in OPEB Plan Net Position	$ -	$ -
OPEB Plan Net Position - Beginning	-	-
OPEB Plan Net Position - Ending	$ -	$ -
City's Net OPEB Plan Liability	$ 1,932,290	$ 1,904,722
OPEB Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%
Covered-Employee Payroll	$ 3,233,572	$ 2,680,815
Employer's Net OPEB Liability as a Percentage of Covered-Valuation Payroll	59.76%	71.05%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

CITY OF PROSPECT HEIGHTS, ILLINOIS
OTHER POST EMPLOYMENT BENEFIT
SCHEDULE OF EMPLOYER CONTRIBUTION
APRIL 30, 2019

	4/30/2019*	4/30/2018*
Actuarially-Determined Contribution	N/A	N/A
Contributions in relation to Actuarially-Determined Contribution	-	-
Contribution deficiency/(excess)	N/A	N/A
Covered-Employee Payroll	$ 3,233,572	$ 2,680,815
Contributions as a percentage of Covered-Employee Payroll	0.00%	0.00%

Notes to Schedule:

There is no ADC or employer contribution in relation to ADC, as the total OPEB liabilities are currently an unfunded obligation.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

NOTE I - BUDGET

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted for all funds. All annual budgets lapse at fiscal year-end.

The City Administrator is the designated budget officer and is responsible to prepare an annual budget and present it to the City Council for review and passage. The annual budget is prepared by fund, with line-item detail, and includes information on the prior year, current year estimates, and each department's requested budget for the next fiscal year.

The budget process begins in early January with each department preparing its budget requests and submitting them to the City Administrator. The City Administrator then meets with each department to review the department's proposed budget with available funding sources. By late February, the proposed budget is compiled and distributed to the City Council. During March, several budget meetings are held at which the City Council completes an in-depth review of the proposed budget and provides recommended changes. During April, the proposed budget receives tentative approval from the City Council, a public hearing is held, and then the budget is adopted by the City Council in ordinance form. The budget, which by state law also serves as the appropriation ordinance, serves as the legal budget of the City and must be adopted by the City Council prior to May 1. The budget was approved on April 23, 2018.

The City Administrator is authorized to transfer budget amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not legally exceed budgeted appropriations at the fund level. The budget was not amended during the year ended April 30, 2019.

SUPPLEMENTAL FINANCIAL INFORMATION

CITY OF PROSPECT HEIGHTS, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
APRIL 30, 2019

	Motor Fuel Tax Fund	Tourism Fund	DEA Seizure Fund	SWANCC Fund	Special Service Area #1 Fund	Special Service Area #2 Fund	Special Service Area #3 Fund
ASSETS							
Cash and Investments	$ 1,739,808	$ 257,627	$ 522,916	$ 532,173	$ 21,301	$ 59,126	$ 337,481
Receivables (Net of Allowance for Estimated Uncollectible Amounts)							
Property Taxes	-	-	-	-	-	-	-
Intergovernmental	35,982	-	-	-	-	-	-
Accounts Receivable	-	56,654	-	38,419	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Due from Other Funds	-	(222,868)	(17,307)	(453,295)	(116,081)	(7,500)	-
TOTAL ASSETS	$ 1,775,790	$ 91,413	$ 505,609	$ 117,297	$ (94,780)	$ 51,626	$ 337,481
LIABILITIES							
Accounts Payable	$ -	$ 12,429	$ 6,272	$ -	$ 13,345	$ 22,217	$ 12,283
TOTAL LIABILITIES	$ -	$ 12,429	$ 6,272	$ -	$ 13,345	$ 22,217	$ 12,283
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue - Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FUND BALANCES							
Restricted for:							
Streets and Highways	$ 1,775,790	$ -	$ -	$ -	$ -	$ -	$ -
Tourism	-	78,984	-	-	-	-	-
Public Safety	-	-	499,337	-	-	-	-
Special Service Area Improvements	-	-	-	-	-	29,409	325,198
Palatine Road Tax Increment Financing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Committed for:							
Solid Waste Disposal	-	-	-	117,297	-	-	-
Unassigned	-	-	-	-	(108,125)	-	-
TOTAL FUND BALANCES	$ 1,775,790	$ 78,984	$ 499,337	$ 117,297	$ (108,125)	$ 29,409	$ 325,198
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,775,790	$ 91,413	$ 505,609	$ 117,297	$ (94,780)	$ 51,626	$ 337,481

See Accompanying Independent Auditor's Report

CITY OF PROSPECT HEIGHTS, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
APRIL 30, 2019

	Special Service Area #4 Fund	Special Service Area #5 Fund	Special Service Area #6 Debt Fund	Special Service Area #8 Fund	Palatine Road TIF Fund	Palatine / Milwaukee TIF Fund	Total Nonmajor Governmental Funds
ASSETS							
Cash and Investments	$ 49,256	$ 116,691	$ 197,382	$ 310,109	$ 489,200	$ 1,050,763	$ 5,683,833
Receivables (Net of Allowance for Estimated Uncollectible Amounts)							
Property Taxes	-	19,812	95,550	65,149	81,015	430,174	691,700
Intergovernmental	-	-	-	-	-	-	35,982
Accounts Receivable	-	-	-	-	-	-	95,073
Prepaid Items	-	439	-	658	-	-	1,097
Due from Other Funds	(4,900)	-	-	-	-	-	(821,951)
TOTAL ASSETS	$ 44,356	$ 136,942	$ 292,932	$ 375,916	$ 570,215	$ 1,480,937	$ 5,685,734
LIABILITIES							
Accounts Payable	$ 15,040	$ -	$ -	$ -	$ 12,336	$ 2,401	$ 96,323
TOTAL LIABILITIES	$ 15,040	$ -	$ -	$ -	$ 12,336	$ 2,401	$ 96,323
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue - Property Taxes	$ -	$ 19,725	$ 93,761	$ 64,748	$ 81,015	$ 424,590	$ 683,839
TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ 19,725	$ 93,761	$ 64,748	$ 81,015	$ 424,590	$ 683,839
FUND BALANCES							
Restricted for:							
Streets and Highways	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,775,790
Tourism	-	-	-	-	-	-	78,984
Public Safety	-	-	-	-	-	-	499,337
Special Service Area Improvements	29,316	117,217	-	311,168	-	-	812,308
Palatine Road Tax Increment Financing	-	-	-	-	476,864	-	476,864
Debt Service	-	-	199,171	-	-	1,053,946	1,253,117
Committed for:							
Solid Waste Disposal	-	-	-	-	-	-	117,297
Unassigned	-	-	-	-	-	-	(108,125)
TOTAL FUND BALANCES	$ 29,316	$ 117,217	$ 199,171	$ 311,168	$ 476,864	$ 1,053,946	$ 4,905,572
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 44,356	$ 136,942	$ 292,932	$ 375,916	$ 570,215	$ 1,480,937	$ 5,685,734

CITY OF PROSPECT HEIGHTS, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	Motor Fuel Tax Fund	Tourism Fund	DEA Seizure Fund	SWANCC Fund	Special Service Area #1 Fund	Special Service Area #2 Fund	Special Service Area #3 Fund
REVENUES							
Local Taxes	$ -	$ 791,836	$ -	$ -	$ 97	$ -	$ 109
Intergovernmental	412,653	-	21,067	-	-	-	-
Charges for Services	-	-	-	466,069	-	-	-
Investment Income	33,467	1,193	2,645	2,261	96	267	1,517
Miscellaneous Income	-	-	-	-	-	-	-
Total Revenues	$ 446,120	$ 793,029	$ 23,712	$ 468,330	$ 193	$ 267	$ 1,626
EXPENDITURES							
Current							
General Government	$ -	$ 461,406	$ -	$ 452,841	$ -	$ -	$ -
Public Safety	-	-	16,536	-	-	-	-
Public Works	-	-	-	-	-	7,500	-
Capital Outlay	-	-	65,493	-	-	-	-
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	$ -	$ 461,406	$ 82,029	$ 452,841	$ -	$ 7,500	$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 446,120	$ 331,623	$ (58,317)	$ 15,489	$ 193	$ (7,233)	$ 1,626
OTHER FINANCING SOURCES/(USES)							
Transfers	-	(588,650)	(17,307)	-	-	-	-
NET CHANGE IN FUND BALANCES	$ 446,120	$ (257,027)	$ (75,624)	$ 15,489	$ 193	$ (7,233)	$ 1,626
FUND BALANCES - MAY 1, 2018	1,329,670	336,011	574,961	101,808	(108,318)	36,642	323,572
FUND BALANCES - APRIL 30, 2019	$ 1,775,790	$ 78,984	$ 499,337	$ 117,297	$ (108,125)	$ 29,409	$ 325,198

CITY OF PROSPECT HEIGHTS, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2019

	Special Service Area #4 Fund	Special Service Area #5 Fund	Special Service Area #6 Debt Fund	Special Service Area #8 Fund	Palatine Road TIF Fund	Palatine / Milwaukee TIF Fund	Total Nonmajor Governmental Funds
REVENUES							
Local Taxes	$ -	$ 7,280	$ 241,843	$ 73,818	$ 71,843	$ 1,011,632	$ 2,198,458
Intergovernmental	-	-	-	-	-	-	433,720
Charges for Services	-	-	-	-	-	-	466,069
Investment Income	224	526	803	1,360	528	2,770	47,657
Miscellaneous Income	-	-	5,835	-	-	64	5,899
Total Revenues	$ 224	$ 7,806	$ 248,481	$ 75,178	$ 72,371	$ 1,014,466	$ 3,151,803
EXPENDITURES							
Current							
General Government	$ -	$ -	$ -	$ -	$ 18,649	$ 8,485	$ 941,381
Public Safety	-	-	-	-	-	-	16,536
Public Works	4,900	4,941	-	1,489	-	-	18,830
Capital Outlay	-	-	-	328	-	9,287	75,108
Debt Service							
Principal	-	-	125,000	-	-	-	125,000
Interest	-	-	112,143	-	-	-	112,143
Total Expenditures	$ 4,900	$ 4,941	$ 237,143	$ 1,817	$ 18,649	$ 17,772	$ 1,288,998
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (4,676)	$ 2,865	$ 11,338	$ 73,361	$ 53,722	$ 996,694	$ 1,862,805
OTHER FINANCING SOURCES/(USES)							
Transfers	-	-	-	-	-	-	(605,957)
NET CHANGE IN FUND BALANCES	$ (4,676)	$ 2,865	$ 11,338	$ 73,361	$ 53,722	$ 996,694	$ 1,256,848
FUND BALANCES - MAY 1, 2018	33,992	114,352	187,833	237,807	423,142	57,252	3,648,724
FUND BALANCES - APRIL 30, 2019	$ 29,316	$ 117,217	$ 199,171	$ 311,168	$ 476,864	$ 1,053,946	$ 4,905,572

See Accompanying Independent Auditor's Report

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MAJOR CAPITAL PROJECTS FUND - DEVELOPMENT
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Income	$ -	$ (191,855)	$ (191,855)
EXPENDITURES			
Total Expenditures	$ -	$ -	$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ (191,855)	$ (191,855)
OTHER FINANCING SOURCES/(USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ -	$ (191,855)	$ (191,855)
FUND BALANCE - MAY 1, 2018		(1,667,358)	
FUND BALANCE - APRIL 30, 2019		$ (1,859,213)	

See Accompanying Independent Auditor's Report

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MAJOR CAPITAL PROJECTS FUND - CAPITAL PROJECTS
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Total Revenues	$ -	$ -	$ -
EXPENDITURES			
Capital Outlay	$ 2,253,749	$ 1,705,995	$ (547,754)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (2,253,749)	$ (1,705,995)	$ 547,754
OTHER FINANCING SOURCES/(USES)			
Transfers	-	300,000	300,000
NET CHANGE IN FUND BALANCE	$ (2,253,749)	$ (1,405,995)	$ 847,754
FUND BALANCE - MAY 1, 2018		7,650,743	
FUND BALANCE - APRIL 30, 2019		$ 6,244,748	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MAJOR DEBT SERVICE FUND - ROAD CONSTRUCTION DEBT
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes	$ 1,298,705	$ 1,320,548	$ 21,843
Investment Income	2,500	5,419	2,919
Total Revenues	$ 1,301,205	$ 1,325,967	$ 24,762
EXPENDITURES			
General Government			
Professional Services	$ 1,500	$ 1,498	$ (2)
Service Charges and Fees	850	2,000	1,150
Total General Government	$ 2,350	$ 3,498	$ 1,148
Debt Service			
Principal	$ 1,020,000	$ 1,020,000	$ -
Interest	278,785	278,785	-
Total Debt Service	$ 1,298,785	$ 1,298,785	$ -
Total Expenditures	$ 1,301,135	$ 1,302,283	$ 1,148
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 70	$ 23,684	$ 23,614
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 70	$ 23,684	$ 23,614
FUND BALANCE - MAY 1, 2018		863,923	
FUND BALANCE - APRIL 30, 2019		$ 887,607	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - MOTOR FUEL TAX
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Motor Fuel Tax	$ 415,000	$ 412,653	$ (2,347)
Investment Income	5,000	33,467	28,467
Total Revenues	$ 420,000	$ 446,120	$ 26,120
EXPENDITURES			
Public Works			
Maintenance Supplies	$ 50,000	$ -	$ (50,000)
Total Public Works	$ 50,000	$ -	$ (50,000)
Total Expenditures	$ 50,000	$ -	$ (50,000)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 370,000	$ 446,120	$ 76,120
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 370,000	$ 446,120	$ 76,120
FUND BALANCE - MAY 1, 2018		1,329,670	
FUND BALANCE - APRIL 30, 2019		$ 1,775,790	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - TOURISM DISTRICT
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Hotel	$ 845,000	$ 791,836	$ (53,164)
Investment Income	125	1,193	1,068
Total Revenues	$ 845,125	$ 793,029	$ (52,096)
EXPENDITURES			
General Government			
Administration			
Professional Services	$ 106,500	$ 72,469	$ (34,031)
Professional Development	63,000	55,620	(7,380)
Service Charges and Fees	70,000	70,000	-
Other Expenditures	288,650	263,317	(25,333)
Total Expenditures	$ 528,150	$ 461,406	$ (66,744)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 316,975	$ 331,623	$ 14,648
OTHER FINANCING SOURCES (USES)			
Transfers	(288,650)	(588,650)	300,000
NET CHANGE IN FUND BALANCE	$ 28,325	$ (257,027)	$ (285,352)
FUND BALANCE - MAY 1, 2018		336,011	
FUND BALANCE - APRIL 30, 2019		$ 78,984	

See Accompanying Independent Auditor's Report

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - DEA SEIZURE
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Intergovernmental	$ -	$ 21,067	$ 21,067
Investment Income	-	2,645	2,645
Total Revenues	$ -	$ 23,712	$ 23,712
EXPENDITURES			
Public Safety			
Salaries			
Professional Services	$ 10,000	$ -	$ (10,000)
Professional Development	8,500	659	(7,841)
Maintenance Supplies	50,000	6,495	(43,505)
General Supplies	9,000	9,382	382
Total Public Safety	$ 77,500	$ 16,536	$ (60,964)
Capital Outlay			
Capital Outlay	$ 60,000	$ 65,493	$ 5,493
Total Expenditures	$ 137,500	$ 82,029	$ (55,471)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (137,500)	$ (58,317)	$ 79,183
OTHER FINANCING SOURCES (USES)			
Transfers	-	(17,307)	(17,307)
NET CHANGE IN FUND BALANCE	$ (137,500)	$ (75,624)	$ 61,876
FUND BALANCE - MAY 1, 2018		574,961	
FUND BALANCE - APRIL 30, 2019		$ 499,337	

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - SWANCC
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Charges for Services	$ 475,000	$ 466,069	$ (8,931)
Investment Income	2,500	2,261	(239)
Total Revenues	$ 477,500	$ 468,330	$ (9,170)
EXPENDITURES			
General Government			
Administration			
Service Charges and Fees	$ 450,726	$ 452,841	$ 2,115
Total General Government	$ 450,726	$ 452,841	$ 2,115
Total Expenditures	$ 450,726	$ 452,841	$ 2,115
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 26,774	$ 15,489	$ (11,285)
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 26,774	$ 15,489	$ (11,285)
FUND BALANCE - MAY 1, 2018		101,808	
FUND BALANCE - APRIL 30, 2019		$ 117,297	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - SPECIAL SERVICE AREA #1
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes	$ -	$ 97	$ 97
Investment Income	-	96	96
Total Revenues	$ -	$ 193	$ 193
EXPENDITURES			
Total Expenditures	$ -	$ -	$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 193	$ 193
OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCE	$ -	$ 193	$ 193
FUND BALANCE - MAY 1, 2018		(108,318)	
FUND BALANCE - APRIL 30, 2019		$ (108,125)	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - SPECIAL SERVICE AREA #2
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Income	$ -	$ 267	$ 267
Total Revenues	$ -	$ 267	$ 267
EXPENDITURES			
Public Works			
Professional Services	$ 38,153	$ 7,500	$ (30,653)
Total Public Works	$ 38,153	$ 7,500	$ (30,653)
Total Expenditures	$ 38,153	$ 7,500	$ (30,653)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (38,153)	$ (7,233)	$ 30,920
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ (38,153)	$ (7,233)	$ 30,920
FUND BALANCE - MAY 1, 2018		36,642	
FUND BALANCE - APRIL 30, 2019		$ 29,409	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - SPECIAL SERVICE AREA #3
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes	$ -	$ 109	$ 109
Investment Income	-	1,517	1,517
Total Revenues	$ -	$ 1,626	$ 1,626
EXPENDITURES			
Public Works			
Professional Services	$ 328,265	$ -	$ (328,265)
Total Public Works	$ 328,265	$ -	$ (328,265)
Total Expenditures	$ 328,265	$ -	$ (328,265)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (328,265)	$ 1,626	$ 329,891
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ (328,265)	$ 1,626	$ 329,891
FUND BALANCE - MAY 1, 2018		323,572	
FUND BALANCE - APRIL 30, 2019		$ 325,198	

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - SPECIAL SERVICE AREA #4
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Investment Income	$ -	$ 224	$ 224
Total Revenues	$ -	$ 224	$ 224
EXPENDITURES			
Public Works			
Professional Services	$ 36,719	$ 4,900	$ (31,819)
Total Public Works	$ 36,719	$ 4,900	$ (31,819)
Total Expenditures	$ 36,719	$ 4,900	$ (31,819)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (36,719)	$ (4,676)	$ 32,043
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ (36,719)	$ (4,676)	$ 32,043
FUND BALANCE - MAY 1, 2018		33,992	
FUND BALANCE - APRIL 30, 2019		$ 29,316	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - SPECIAL SERVICE AREA #5
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes	$ 25,000	$ 7,280	$ (17,720)
Investment Income	275	526	251
Total Revenues	$ 25,275	$ 7,806	$ (17,469)
EXPENDITURES			
Public Works			
Maintenance Services	$ 9,000	$ 3,619	$ (5,381)
Professional Services	25,000	570	(24,430)
Other Contractual Services	-	752	752
Total Public Works	$ 34,000	$ 4,941	$ (29,059)
Total Expenditures	$ 34,000	$ 4,941	$ (29,059)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (8,725)	$ 2,865	$ 11,590
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ (8,725)	$ 2,865	$ 11,590
FUND BALANCE - MAY 1, 2018		114,352	
FUND BALANCE - APRIL 30, 2019		$ 117,217	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND - SPECIAL SERVICE AREA #6 DEBT
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes	$ 237,142	$ 241,843	$ 4,701
Investment Income	500	803	303
Miscellaneous Income	-	5,835	5,835
Total Revenues	$ 237,642	$ 248,481	$ 10,839
EXPENDITURES			
Debt Service			
Principal	$ 125,000	$ 125,000	$ -
Interest	112,142	112,143	1
Total Debt Service	$ 237,142	$ 237,143	$ 1
Total Expenditures	$ 237,142	$ 237,143	$ 1
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 500	$ 11,338	$ 10,838
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 500	$ 11,338	$ 10,838
FUND BALANCE - MAY 1, 2018		187,833	
FUND BALANCE - APRIL 30, 2019		$ 199,171	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - SPECIAL SERVICE AREA #8
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes	$ 125,161	$ 73,818	$ (51,343)
Investment Income	750	1,360	610
Total Revenues	$ 125,911	$ 75,178	$ (50,733)
EXPENDITURES			
Public Works			
Professional Services	$ 23,000	$ 363	$ (22,637)
Other Contractual Services	-	1,126	1,126
Total Public Works	$ 23,000	$ 1,489	$ (21,511)
Capital Outlay			
Capital Outlay	$ -	$ 328	$ 328
Debt Service			
Principal	$ 100,000	$ -	$ (100,000)
Interest	2,000	-	(2,000)
Total Debt Service	$ 102,000	$ -	$ (102,000)
Total Expenditures	$ 125,000	$ 1,817	$ (123,183)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 911	$ 73,361	$ 72,450
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 911	$ 73,361	$ 72,450
FUND BALANCE - MAY 1, 2018		237,807	
FUND BALANCE - APRIL 30, 2019		$ 311,168	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUND - PALATINE ROAD TIF
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes	$ 150,000	$ 71,843	$ (78,157)
Investment Income	100	528	428
Total Revenues	$ 150,100	$ 72,371	$ (77,729)
EXPENDITURES			
General Government			
Professional Services	$ 1,500	$ 18,649	$ 17,149
Total General Government	$ 1,500	$ 18,649	$ 17,149
Capital Outlay	$ 288,625	$ -	$ (288,625)
Total Expenditures	$ 290,125	$ 18,649	$ (271,476)
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (140,025)	$ 53,722	$ 193,747
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ (140,025)	$ 53,722	$ 193,747
FUND BALANCE - MAY 1, 2018		423,142	
FUND BALANCE - APRIL 30, 2019		$ 476,864	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND - PALATINE/MILWAUKEE TIF
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
REVENUES			
Property Taxes	$ 670,000	$ 1,011,632	$ 341,632
Investment Income	-	2,770	2,770
Miscellaneous Income	-	64	64
Total Revenues	$ 670,000	$ 1,014,466	$ 344,466
EXPENDITURES			
General Government			
Professional Services	$ 1,500	$ 8,261	$ 6,761
Service Charges and Fees	750	-	(750)
General Supplies	-	224	224
Total General Government	$ 2,250	$ 8,485	$ 6,235
Capital Outlay	$ -	$ 9,287	$ 9,287
Total Expenditures	$ 2,250	$ 17,772	$ 15,522
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 667,750	$ 996,694	$ 328,944
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 667,750	$ 996,694	$ 328,944
FUND BALANCE - MAY 1, 2018		57,252	
FUND BALANCE - APRIL 30, 2019		$ 1,053,946	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL
MAJOR ENTERPRISE FUND - WATER
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES			
Charges for Services	$ 854,500	$ 904,744	$ 50,244
Total Operating Revenues	$ 854,500	$ 904,744	$ 50,244
OPERATING EXPENSES			
Operations and Maintenance			
Salaries	$ 78,200	$ 72,831	$ (5,369)
Insurance Benefits	26,950	22,476	(4,474)
Pension Benefits	17,050	26,907	9,857
Maintenance Services	60,000	35,655	(24,345)
Professional Services	59,500	57,063	(2,437)
Communications	5,500	4,706	(794)
Professional Development	6,500	3,785	(2,715)
Service Charges and Fees	257,500	288,504	31,004
Other Contractual Services	30,500	31,253	753
Maintenance Supplies	6,800	6,485	(315)
General Supplies	14,000	1,405	(12,595)
Other	-	4	4
Total Operations and Maintenance	$ 562,500	$ 551,074	$ (11,426)
Depreciation Expense	$ 135,000	$ 119,502	$ (15,498)
Total Operating Expenses	$ 697,500	$ 670,576	$ (26,924)
Operating Income	$ 157,000	$ 234,168	$ 77,168
NON-OPERATING REVENUE/(EXPENSE)			
Investment Income	$ 7,500	$ 36,843	$ 29,343
Debt Service	(76,110)	(20,292)	55,818
Equipment	(106,000)	-	106,000
Total Non-Operating Revenues (Expenses)	$ (174,610)	$ 16,551	$ 191,161
INCOME/(LOSS) BEFORE TRANSFERS	$ (17,610)	$ 250,719	$ 268,329
TRANSFERS	-	-	-
CHANGE IN NET POSITION	$ (17,610)	$ 250,719	$ 268,329
NET POSITION - MAY 1, 2018		4,764,086	
NET POSITION - APRIL 30, 2019		$ 5,014,805	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL
MAJOR ENTERPRISE FUND - SEWER
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES			
Charges for Services	$ 672,000	$ 817,775	$ 145,775
Total Operating Revenues	$ 672,000	$ 817,775	$ 145,775
OPERATING EXPENSES			
Operations and Maintenance			
Salaries	$ 62,800	$ 13,808	$ (48,992)
Insurance Benefits	7,625	-	(7,625)
Pension Benefits	12,850	(4,712)	(17,562)
Maintenance Services	72,000	4,893	(67,107)
Professional Services	90,000	59,489	(30,511)
Communications	6,000	2,728	(3,272)
Professional Development	6,000	-	(6,000)
Other Contractual Services	1,000	7,212	6,212
Other - System Improvements	192,500	202,639	10,139
Total Operations and Maintenance	$ 450,775	$ 286,057	$ (164,718)
Total Operating Expenses	$ 450,775	$ 286,057	$ (164,718)
Operating Income	$ 221,225	$ 531,718	$ 310,493
NON-OPERATING REVENUE/(EXPENSE)	-	-	-
INCOME/(LOSS) BEFORE TRANSFERS	$ 221,225	$ 531,718	$ 310,493
TRANSFERS	-	-	-
CHANGE IN NET POSITION	$ 221,225	$ 531,718	$ 310,493
NET POSITION - MAY 1, 2018		704,993	
NET POSITION - APRIL 30, 2019		$ 1,236,711	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - BUDGET AND ACTUAL
NONMAJOR ENTERPRISE FUND - PARKING
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES			
Charges for Services	$ 64,000	$ 63,338	$ (662)
Total Operating Revenues	$ 64,000	$ 63,338	$ (662)
OPERATING EXPENSES			
Operations and Maintenance			
Wages and Benefits	$ 45,000	$ 45,000	$ -
Professional Services	10,200	1,350	(8,850)
Service Charges and Fees	9,500	6,648	(2,852)
Other Contractual Services	26,300	30,011	3,711
Maintenance Supplies	1,200	851	(349)
General Supplies	2,000	632	(1,368)
Other	250	-	(250)
Total Operations and Maintenance	$ 94,450	$ 84,492	$ (9,958)
Depreciation Expense	$ 32,000	$ 32,136	$ 136
Total Operating Expenses	$ 126,450	$ 116,628	$ (9,822)
Operating Income	$ (62,450)	$ (53,290)	$ 9,160
NON-OPERATING REVENUE/(EXPENSE)			
Investment Income	-	-	-
INCOME/(LOSS) BEFORE TRANSFERS	$ (62,450)	$ (53,290)	$ 9,160
TRANSFERS	-	-	-
			-
CHANGE IN NET POSITION	$ (62,450)	$ (53,290)	$ 9,160
NET POSITION - MAY 1, 2018		193,611	
NET POSITION - APRIL 30, 2019		$ 140,321	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FIDUCIARY NET POSITION - BUDGET AND ACTUAL
FIDUCIARY FUND - POLICE PENSION TRUST FUND
FOR THE YEAR ENDED APRIL 30, 2019

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
ADDITIONS			
Contributions			
Employer	$ 797,149	$ 794,856	$ (2,293)
Plan Members	210,000	241,784	31,784
Total Contributions	$ 1,007,149	$ 1,036,640	$ 29,491
Investment Income			
Interest and Dividends	$ 75,000	$ 310,648	$ 235,648
Net Appreciation in Fair Value of Investments	-	848,168	848,168
Total Investment Income	$ 75,000	$ 1,158,816	$ 1,083,816
Less Investment Expense	32,000	33,440	1,440
Net Investment Income	$ 43,000	$ 1,125,376	$ 1,082,376
Total Additions	$ 1,050,149	$ 2,162,016	$ 1,111,867
DEDUCTIONS			
Professional Fees	$ 25,000	$ 30,367	$ 5,367
State Filing Fee	2,500	-	(2,500)
Other	4,000	-	(4,000)
Disability Benefits	135,000	-	(135,000)
Employee Benefits	610,000	868,275	258,275
Refunds/Transfer of Contributions	-	41,501	41,501
Total Deductions	$ 776,500	$ 940,143	$ 163,643
CHANGE IN NET POSITION	$ 273,649	$ 1,221,873	$ 948,224
NET POSITION - MAY 1, 2018		16,044,528	
NET POSITION - APRIL 30, 2019		$ 17,266,401	

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CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF ANNUAL DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION DEBT CERTIFICATES SERIES 2008
APRIL 30, 2019

Date of Contract:	March 25, 2008
Date of Maturity:	December 15, 2023
Amount of Contract:	$2,045,000
Interest Rates:	4.327%
Interest Dates:	June 15 and December 15
Payable to:	Bank of America, N.A.

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal year	Principal	Interest	Total
2020	$ 150,000	$ 35,698	$ 185,698
2021	160,000	29,207	189,207
2022	165,000	22,284	187,284
2023	170,000	15,145	185,145
2024	180,000	7,789	187,789
TOTAL	$ 825,000	$ 110,123	$ 935,123

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF ANNUAL DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION DEBT CERTIFICATES SERIES 2010
APRIL 30, 2019

Date of Contract:	July 1, 2010
Date of Maturity:	December 15, 2024
Amount of Contract:	$800,000
Interest Rates:	4.00% to 5.20%
Interest Dates:	June 15 and December 15
Payable to:	U.S. Bank, N.A.

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal year	Principal	Interest	Total
2020	$ 60,000	$ 18,910	$ 78,910
2021	60,000	16,390	76,390
2022	65,000	13,750	78,750
2023	70,000	10,760	80,760
2024	70,000	7,400	77,400
2025	75,000	3,900	78,900
TOTAL	$ 400,000	$ 71,110	$ 471,110

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF ANNUAL DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION DEBT CERTIFICATES SERIES 2011A
APRIL 30, 2019

Date of Contract:	June 29, 2011
Date of Maturity:	December 15, 2026
Amount of Contract:	$5,000,000
Interest Rates:	2.5% to 4.0%
Interest Dates:	June 15 and December 15
Payable to:	U.S. Bank, N.A.

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal year	Principal	Interest	Total
2020	$ 325,000	$ 119,475	$ 444,475
2021	340,000	108,100	448,100
2022	355,000	96,200	451,200
2023	370,000	82,000	452,000
2024	390,000	67,200	457,200
2025	410,000	51,600	461,600
2026	430,000	35,200	465,200
2027	450,000	18,000	468,000
TOTAL	$ 3,070,000	$ 577,775	$ 3,647,775

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF ANNUAL DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION DEBT CERTIFICATES SERIES 2012
APRIL 30, 2019

Date of Contract:	February 28, 2012
Date of Maturity:	December 15, 2026
Amount of Contract:	$5,000,000
Interest Rates:	2.0% to 2.5%
Interest Dates:	June 15 and December 15
Payable to:	U.S. Bank, N.A.

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal year	Principal	Interest	Total
2020	$ 345,000	$ 67,928	$ 412,928
2021	355,000	61,028	416,028
2022	365,000	53,928	418,928
2023	375,000	46,628	421,628
2024	390,000	39,128	429,128
2025	405,000	30,353	435,353
2026	415,000	20,835	435,835
2027	435,000	10,875	445,875
TOTAL	$ 3,085,000	$ 330,703	$ 3,415,703

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF ANNUAL DEBT SERVICE REQUIREMENTS
GENERAL OBLIGATION DEBT CERTIFICATES SERIES 2013
APRIL 30, 2019

Date of Contract:	April 16, 2013
Date of Maturity:	December 15, 2026
Amount of Contract:	$5,000,000
Interest Rates:	2.0% to 2.35%
Interest Dates:	June 15 and December 15
Payable to:	U.S. Bank, N.A.

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal year	Principal	Interest	Total
2020	$ 380,000	$ 67,833	$ 447,833
2021	385,000	60,232	445,232
2022	390,000	52,532	442,532
2023	400,000	44,732	444,732
2024	410,000	36,733	446,733
2025	420,000	28,534	448,534
2026	430,000	20,134	450,134
2027	445,000	10,459	455,459
TOTAL	$ 3,260,000	$ 321,189	$ 3,581,189

CITY OF PROSPECT HEIGHTS, ILLINOIS
SCHEDULE OF ANNUAL DEBT SERVICE REQUIREMENTS
SPECIAL SERVICE AREA #6 REFUNDING BONDS SERIES 2018
APRIL 30, 2019

Date of Contract:	September 27, 2018
Date of Maturity:	December 15, 2028
Amount of Contract:	$1,820,000
Interest Rates:	2.0% - 3.5%
Interest Dates:	June 15 and December 15
Payable to:	U.S. Bank, N.A.

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal year	Principal	Interest	Total
2020	$ 150,000	$ 67,513	$ 217,513
2021	160,000	52,490	212,490
2022	170,000	48,570	218,570
2023	175,000	43,895	218,895
2024	180,000	38,733	218,733
2025	185,000	33,242	218,242
2026	190,000	27,322	217,322
2027	195,000	21,052	216,052
2028	205,000	14,423	219,423
2029	210,000	7,350	217,350
TOTAL	$ 1,820,000	$ 354,590	$ 2,174,590

STATISTICAL SECTION

City of Prospect Heights

SCHEDULE OF NET POSITION
Last Ten Fiscal Years

Fiscal Year Ended April 30th	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental activities										
Net investment in capital assets	$ 19,930,723	$ 18,303,531	$ 18,110,058	$ 17,523,954	$ 16,150,710	$ 14,535,816	$ 15,382,392	$ 16,599,408	$ 16,968,210	$ 17,505,641
Restricted	5,851,418	4,578,961	3,039,842	2,391,930	3,764,297	4,916,572	4,479,708	5,597,845	6,346,248	6,274,195
Unrestricted	47,827,839	49,295,498	49,316,897	48,059,501	54,085,418	6,085,044	2,714,558	(620,976)	(4,487,178)	(3,673,566)
Total governmental activities net position	$ 73,609,980	$ 72,177,990	$ 70,466,797	$ 67,975,385	$ 74,000,425	$ 25,537,432	$ 22,576,658	$ 21,576,277	$ 18,827,280	$ 20,106,270
Business-type activities										
Net investment in capital assets	$ 3,483,275	$ 3,480,418	$ 3,567,935	$ 3,668,729	$ 3,716,285	$ 3,816,254	$ 3,916,223	$ 4,009,527	$ 4,016,858	$ 3,828,488
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	2,908,562	2,182,272	1,661,730	1,591,601	1,382,414	47,901,097	48,245,908	47,992,223	47,716,056	47,750,069
Total business-type activities net position	$ 6,391,837	$ 5,662,690	$ 5,229,665	$ 5,260,330	$ 5,098,699	$ 51,717,351	$ 52,162,131	$ 52,001,750	$ 51,732,914	$ 51,578,557
Total City										
Net investment in capital assets	$ 23,413,998	$ 21,783,949	$ 21,677,993	$ 21,192,683	$ 19,866,995	$ 18,352,070	$ 192,298,615	$ 20,608,935	$ 20,985,068	$ 21,334,129
Restricted	5,851,418	4,578,961	3,039,842	2,391,930	3,764,297	4,916,572	4,479,708	5,597,845	6,346,248	6,274,195
Unrestricted	50,736,401	51,477,770	50,978,627	49,651,102	55,467,832	53,986,141	50,960,466	47,371,247	43,228,878	44,076,503
Total City net position	$ 80,001,817	$ 77,840,680	$ 75,696,462	$ 73,235,715	$ 79,099,124	$ 77,254,783	$ 247,738,789	$ 73,578,027	$ 70,560,194	$ 71,684,827

Note: The City used the cash basis of accounting for fiscal years 2001-2007. In fiscal year 2008, the City changed to the modified accrual basis of accounting.
In FY2014-15 the City's net position for Governmental Activities and Business-Type activities has been restated to correct an error.
The City had previously reported its investment in joint venture (Chicago Executive Airport) as a separate proprietary fund instead of an asset in governmental activities.
*GASB No. 46 (effective for periods beginning after June 15, 2005) requires governments to disclose the portion of net position that is restricted for enabling legislation.

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

SCHEDULE OF CHANGES IN NET POSITION
Last Ten Fiscal Years

Fiscal Year Ended April 30th	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
EXPENSES										
GOVERNMENTAL ACTIVITIES:										
General Government	$ 3,513,914	$ 3,433,291	$ 2,861,594	$ 3,378,267	$ 3,308,818	$ 3,015,194	$ 2,827,609	$ 2,412,558	$ 2,860,587	$ 3,030,035
Public Safety	5,164,772	5,627,109	5,317,950	4,903,945	4,638,103	4,353,155	4,357,277	2,963,020	4,078,228	4,363,453
Public Works	2,175,072	2,162,147	1,979,107	2,359,857	2,464,382	2,206,406	2,029,365	1,945,801	1,710,818	2,105,904
Interest on long-term debt	421,297	546,271	527,668	663,219	796,754	1,097,241	803,325	895,818	674,241	742,318
Joint Venture Airport	870,117	549,037	65,299	661,580	360,206					
Total governmental activities expenses	$ 12,145,172	$ 12,317,855	$ 10,751,618	$ 11,966,868	$ 11,568,263	$ 10,671,996	$ 10,017,576	$ 8,217,197	$ 9,323,874	$ 10,241,710
BUSINESS-TYPE ACTIVITIES										
Water	$ 690,868	$ 644,927	$ 619,237	$ 589,212	$ 592,541	$ 634,627	$ 650,693	$ 600,174	$ 1,287,921	$ 510,322
Sewer	286,057	95,557	81,023	39,291	-	-	-	-	-	-
Airport	-	-	-	-	-	365,947	-	-	266,657	-
Parking	116,628	78,037	54,868	70,471	67,552	83,334	60,603	48,259	64,618	75,231
Total business-type activities expenses	$ 1,093,553	$ 818,521	$ 755,128	$ 698,974	$ 660,093	$ 1,083,908	$ 711,296	$ 648,433	$ 1,619,196	$ 585,553
Total City expense	$ 13,238,725	$ 13,136,376	$ 11,506,746	$ 12,665,842	$ 12,228,356	$ 11,755,904	$ 10,728,872	$ 8,865,630	$ 10,943,070	$ 10,827,263
PROGRAM REVENUES										
GOVERNMENTAL ACTIVITIES:										
CHARGES FOR SERVICES:										
General Government	$ 2,125,658	$ 1,564,725	$ 2,290,522	$ 2,420,438	$ 2,182,833	$ 2,364,357	$ 2,126,829	$ 2,047,787	$ 1,908,177	$ 1,884,664
Public Safety	755,243	1,008,724	836,534	855,480	803,173	886,793	505,526	301,287	389,228	455,974
Public Works	466,069	467,470	-	-	-	-	-	-	-	-
Operating grants and contributions	237,996	1,264,463	1,088,026	683,539	981268	1,087,223	800,285	1,175,743	988,568	680,383
Capital grants and contributions	-	-	-	-	-	325,000	-	-	2,373	18,551
Total governmental activities program revenues	$ 3,584,966	$ 4,305,382	$ 4,215,082	$ 3,959,457	$ 3,967,274	$ 4,663,373	$ 3,432,640	$ 3,524,817	$ 3,288,346	$ 3,039,572
BUSINESS-TYPE ACTIVITIES										
Charges for Services - Water	$ 904,744	$ 834,767	$ 822,739	$ 792,795	$ 770,827	$ 780,288	$ 795,663	$ 710,576	$ 761,883	$ 588,885
Charges for Services - Parking	817,775	63,013	65,835	88,231	69,066	65,749	55,588	58,038	53,375	42,991
Charges for Services - Sewer	63,337	800,312	256,813	316,027	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	288,502	253,987	955,781	902,590
Total business-type activities program revenues	$ 1,785,856	$ 1,698,092	$ 1,145,387	$ 1,197,053	$ 839,893	$ 846,037	$ 1,139,753	$ 1,022,601	$ 1,771,039	$ 1,534,466
Total City program revenues	$ 5,370,822	$ 6,003,474	$ 5,360,469	$ 5,156,510	$ 4,807,167	$ 5,509,410	$ 4,572,393	$ 4,547,418	$ 5,059,385	$ 4,574,038
NET (EXPENSE)/REVENUE										
Governmental activities	$ (8,560,206)	$ (7,463,436)	$ (6,471,237)	$ (7,345,831)	$ (7,240,783)	$ (6,008,623)	$ (6,584,936)	$ (4,692,380)	$ (6,035,528)	$ (7,202,138)
Business-type activities	692,303	879,571	390,259	498,079	179,800	(237,871)	428,457	374,168	151,843	948,913
Total government net expense	$ (7,867,903)	$ (6,583,865)	$ (6,080,978)	$ (6,847,752)	$ (7,060,983)	$ (6,246,494)	$ (6,156,479)	$ (4,318,212)	$ (5,883,685)	$ (6,253,225)

(continued)

City of Prospect Heights

SCHEDULE OF CHANGES IN NET POSITION
Last Ten Fiscal Years

Fiscal Year Ended April 30th	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
GOVERNMENTAL ACTIVITIES:										
Taxes										
Property Taxes	$ 3,103,154	$ 3,863,343	$ 2,606,246	$ 2,840,100	$ 3,160,113	$ 2,853,719	$ 2,121,669	$ 1,773,580	$ 1,765,557	$ 2,100,769
Local Sales and local use	800,765	665,197	693,918	377,196	445,284	568,819	540,258	547,969	466,376	282,990
Utility	819,355	873,443	911,263	918,980	1,059,104	1,135,095	1,142,928	1,228,521	1,214,510	1,289,898
Hotel occupancy tax	791,836	827,607	849,495	811,689	776,817	757,813	745,932	678,815	556,317	474,657
Places for eating tax	318,704	318,595	326,929	306,113	302,612	301,808	272,726	247,236	233,943	234,626
Other	859,522	835,152	380,978	241,802	177,164	145,210	83,521	13,037	33,272	39,904
Intergovernmental										
Income Tax	1,681,769	1,479,199	1,532,543	1,662,974	1,637,723	1,552,422	1,538,101	1,377,307	1,321,848	1,317,403
State Sales Tax	1,405,229	1,121,542	981,646	828,941	924,209	822,982	734,219	712,340	768,926	836,740
Other	113,182	197,279	189,323	157,582	138,920	527,304	2,491	3,504	2,871	1,606
Investment earnings	62,058	125,859	42,524	27,546	(166,558)	30,600	18,295	7,857	9,660	10,126
Insurance proceeds	-	-	-	-	-	-	-	524,837	-	-
Miscellaneous	36,622	78,241	87,083	127,295	228,725	63,423	113,280	191,679	188,606	839,343
Adjustment to land held for resale/Gain on Disposal	-	534,500	-	-	577,432	-	-	-	(1,816,589)	-
Transfers	-	470,000	426,000	283,420	218,000	210,202	271,897	134,695	11,241	11,845
Total governmental activities	$ 9,992,196	$ 11,389,957	$ 9,027,948	$ 8,583,638	$ 9,479,545	$ 8,969,397	$ 7,585,317	$ 7,441,377	$ 4,756,538	$ 7,439,907
BUSINESS-TYPE ACTIVITIES										
Investment earnings	$ 36,844	$ 16,111	$ 5,076	$ 4,597	$ 3,347	$ 3,293	$ 3,786	$ 3,496	$ 3,126	$ 4,179
Transfers	-	(470,000)	(426,000)	(283,420)	(218,000)	(210,202)	(271,897)	(134,695)	(11,241)	(11,845)
Miscellaneous	-	7,343	-	(114)	638	-	35	25,867	10,629	16,236
Total business-type activities	$ 36,844	$ (446,546)	$ (420,924)	$ (278,937)	$ (214,015)	$ (206,909)	$ (268,076)	$ (105,332)	$ 2,514	$ 8,570
Total City	$ 10,029,040	$ 10,943,411	$ 8,607,024	$ 8,304,701	$ 9,265,530	$ 8,762,488	$ 7,317,241	$ 7,336,045	$ 4,759,052	$ 7,448,477
Business-type activities:										
Capital contributed	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Change in Net Position										
Governmental activities	1,431,990	3,377,484	2,491,412	576,227	1,878,556	2,960,774	1,000,381	2,748,997	(1,278,990)	237,769
Business-type activities	729,147	433,025	(30,665)	219,142	(34,215)	(444,780)	160,381	268,836	154,357	957,483
Total City	$ 2,161,137	$ 3,810,509	$ 2,460,747	$ 795,369	$ 1,844,341	$ 2,515,994	$ 1,160,762	$ 3,017,833	$ (1,124,633)	$ 1,195,252

Note: The City used the cash basis of accounting for fiscal years 2001-2007. In fiscal year 2008, the City changed to the modified accrual basis of accounting.

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

PROGRAM REVENUES BY FUNCTION / PROGRAM
Last Ten Fiscal Years

Fiscal Year Ended April 30th	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
FUNCTION/PROGRAM										
Governmental Activities:										
General Government	$ 2,326,301	$ 2,463,713	$ 2,447,259	$ 2,547,250	$ 2,314,047	$ 2,510,429	$ 2,348,316	$ 2,400,820	$ 2,041,741	$ 2,049,179
Public Safety	780,603	1,372,795	1,138,978	995,886	1,163,395	1,290,628	604,721	498,135	731,202	550,209
Public Works	478,062	468,874	628,845	416,321	489832	862,316	479,603	625,862	515,403	440,184
Total governmental activities revenue	$ 3,584,966	$ 4,305,382	$ 4,215,082	$ 3,959,457	$ 3,967,274	$ 4,663,373	$ 3,432,640	$ 3,524,817	$ 3,288,346	$ 3,039,572
BUSINESS-TYPE ACTIVITIES										
Water	$ 904,744	$ 834,767	$ 822,739	$ 792,795	$ 770,827	$ 780,288	$ 795,663	$ 710,576	$ 1,717,664	$ 588,885
Sewer	817,775	800,312	256,813	316,027	-	-	-	-	-	-
Parking	63,337	63,013	65,835	88,231	69,066	65,749	55,588	58,038	53,375	42,991
Total business-type activities revenue	$ 1,785,856	$ 1,698,092	$ 1,145,387	$ 1,197,053	$ 839,893	$ 846,037	$ 851,251	$ 768,614	$ 1,771,039	$ 631,876
Total City revenues	$ 5,370,822	$ 6,003,474	$ 5,360,469	$ 5,156,510	$ 4,807,167	$ 5,509,410	$ 4,283,891	$ 4,293,431	$ 5,059,385	$ 3,671,448

Note: The Statement of Activities provides a breakdown of charges for services, grants, and contributions.

Note: The City used the cash basis of accounting for fiscal years 2001-2007. In fiscal year 2008, the City changed to the modified accrual basis of accounting.

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Fiscal Years

Fiscal Year Ended April 30th	2019	2018	2017	2016	2015	2014	2013	2012*	2011*	2010
GENERAL FUND										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 852,747	$ 757,522
Unreserved	-	-	-	-	-	-	-	-	2,192,883	1,551,060
Nonspendable	2,785,969	5,088,947	5,141,789	5,193,298	912,697	1,006,087	581,238	571,418	-	-
Restricted	67,411	64,928	38,365	24,113	36,232	36,217	16,400	204,793	-	-
Committed	3,000,000	2,040,716	2,313,752	2,156,168	2,170,017	1,935,777	1,896,721	1,598,657	-	-
Assigned	-	-	5,820,743	5,820,743	7,390,154	7,276,612	207,071	160,984	-	-
Unassigned	5,190,357	2,427,037	1,981,199	815,340	2,660,707	1,883,135	5,839,621	3,660,530	-	-
Total General Fund	$ 11,043,737	$ 9,621,628	$ 15,295,848	$ 14,009,662	$ 13,169,807	$ 12,137,828	$ 8,541,051	$ 6,196,382	$ 3,045,630	$ 2,308,582
All other governmental funds										
Reserved	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,933,841	$ 7,954,457
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	3,434,579	3,059,537
Capital projects funds	-	-	-	-	-	-	-	-	259,171	261,512
Non-Spendable	-	5,124	27,667	42,696	35,633	34,229	36,314		-	-
Restricted	5,784,007	4,514,033	3,187,285	2,574,925	4,225,375	6,465,481	10,178,801	11,277,733	-	-
Committed	6,362,045	101,808	604,636	515,063	443,185	381,867	345,985	258,413	-	-
Assigned	-	7,650,743			2,662,210	2,965,409	3,449,314	3,482,838	-	-
Unassigned	(1,967,338)	(1,775,676)	(2,843,438)	(2,554,328)	(240,924)	(286,499)	(378,965)	(624,594)	-	-
Total all other governmental funds	$ 10,178,714	$ 10,496,032	$ 976,150	$ 578,356	$ 7,125,479	$ 9,560,487	$ 13,631,449	$ 14,394,390	$ 9,627,591	$ 11,275,506
Total	$ 21,222,451	$ 20,117,660	$ 16,271,998	$ 14,588,018	$ 20,295,286	$ 21,698,315	$ 22,172,500	$ 20,590,772	$ 12,673,221	$ 13,584,088

*Note: GASB Statement No. 54 was implemented in fiscal year 2012. With this implementation, governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned, rather than the reserved and unreserved components previously reported.

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Fiscal Years

Fiscal Year Ended April 30th	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
REVENUES										
Taxes (1)	$ 6,280,683	$ 5,634,372	$ 5,768,829	$ 5,495,880	$ 5,811,094	$ 5,762,464	$ 4,907,034	$ 4,489,158	$ 4,269,975	$ 4,422,844
Intergovernmental (2)	3,690,604	4,894,938	3,634,801	3,206,224	3,660,906	4,168,859	2,853,609	3,112,744	2,569,183	2,414,499
Licenses	1,039,421	980,328	936,288	899,237	932,368	1,063,648	844,911	887,172	851,454	877,534
Fines and Forfeits	661,319	655,993	797,392	784,430	755,188	849,736	467,308	256,814	376,583	432,094
Charges for Services	1,646,230	1,404,598	1,388,736	1,586,423	1,291,741	1,353,391	1,309,694	1,169,635	1,069,368	1,031,010
Investment Income	62,058	660,359	42,524	27,546	(166,558)	30,600	18,295	7,857	9,660	10,126
Miscellaneous	196,847	994,751	248,460	259,935	366,648	222,968	360,742	908,119	183,469	840,626
Total Revenues	$ 13,577,162	$ 15,225,339	$ 12,817,030	$ 12,259,675	$ 12,651,387	$ 13,451,666	$ 10,761,593	$ 10,831,499	$ 9,329,692	$ 10,028,733
EXPENDITURES										
General Government	$ 3,162,049	$ 2,984,783	$ 2,595,262	$ 3,251,307	$ 2,977,917	$ 2,891,222	$ 2,681,900	$ 2,324,123	$ 2,724,788	$ 2,872,824
Public Safety	4,845,427	5,097,514	4,865,825	4,653,389	4,424,004	4,164,469	4,015,241	3,347,253	3,744,385	3,962,324
Public Works	894,780	970,223	970,636	1,085,664	1,195,842	905,608	807,717	938,495	578,591	723,685
Capital Outlay	1,847,249	546,920	904,469	2,188,781	3,138,652	4,099,039	5,328,497	5,001,238	12,428	844,958
Debt Service										
Principal	1,290,000	1,755,000	1,670,000	6,320,000	2,225,000	1,201,421	766,421	5,611,727	1,440,000	1,315,000
Interest	432,866	495,237	552,858	751,222	888,433	845,196	903,898	1,367,351	450,422	483,734
Total expenditures	$ 12,472,371	$ 11,849,677	$ 11,559,050	$ 18,250,363	$ 14,849,848	$ 14,106,955	$ 14,503,674	$ 18,590,187	$ 8,950,614	$ 10,202,525
Excess of revenues over (under) expenditures	$ 1,104,791	$ 3,375,662	$ 1,257,980	$ (5,990,688)	$ (2,198,461)	$ (655,289)	$ (3,742,081)	$ (7,758,688)	$ 379,078	$ (173,792)
Impairment of land held for resale	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,816,589)	$ -
OTHER FINANCING SOURCES (USES)										
Proceeds from borrowing	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000,000	$ 15,541,544	$ -	$ 282,107
Premiums on GO debt issued	-	-	-	-	-	-	51,912	-	-	-
Transfers in	605,957	7,650,743	1,521,651	1,405,948	1,674,633	2,140,433	2,486,746	2,010,488	600,760	1,120,214
Transfers out	(605,957)	(7,180,743)	(1,095,651)	(1,122,528)	(1,456,633)	(1,930,231)	(2,214,849)	(1,875,793)	(589,519)	(1,108,369)
Gain/(Loss) on sales of assets held for resale	-	-	-	-	577,432	-	-	-	-	-
Total other financing sources (uses)	$ -	$ 470,000	$ 426,000	$ 283,420	$ 795,432	$ 210,202	$ 5,323,809	$ 15,676,239	$ 11,241	$ 293,952
Net Change in fund balances	$ 1,104,791	$ 3,845,662	$ 1,683,980	$ (5,707,268)	$ (1,403,029)	$ (445,087)	$ 1,581,728	$ 7,917,551	$ (1,426,270)	$ 120,160
Debt service as a percentage of noncapital expenditures	16.1%	19.6%	20.9%	43.8%	26.2%	20.2%	17.7%	49.9%	21.3%	18.1%

Note: The City used the cash basis of accounting for fiscal years 2001-2007. In fiscal year 2008, the City changed to the modified accrual basis of accounting.

(1) Taxes include property, local sales, use, utility, hotel, road and bridge, auto rental, and places for eating tax, Glenview shared revenue Motor Fuel, Grants, Seizure revenue.
(2) Intergovernmental includes state sales tax, income tax, personal property replacement tax, Glenview shared revenue Motor Fuel, Grants, and DEA Seizure revenue.

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS
Last Ten Fiscal Years

Fiscal Year Ended April 30th	Property	Income	(1) Local Use	State Sales	Non-Home Rule Sales	Utility	Telecom	Motor Fuel	Hotel	Places for Eating	Other (1)	Total
2019	$ 3,103,154	$ 1,681,769	$ 488,057	$ 1,405,229	$ 312,708	$ 572,703	$ 246,652	$ 412,653	$ 791,836	$ 318,704	$ 560,051	$ 9,893,516
2018	3,863,343	1,479,199	357,865	1,121,542	307,332	547,699	325,744	415,065	827,607	318,595	617,366	10,181,357
2017	2,606,246	1,532,543	400,105	981,646	293,813	549,678	361,585	412,033	849,495	326,929	570,301	8,884,374
2016	2,840,100	1,662,974	377,196	828,941	271,344	502,378	416,601	415,810	811,689	306,113	396,598	8,829,744
2015	3,160,113	1,637,723	335,284	924,209	287,515	584,577	474,528	484,928	776,817	302,612	314,373	9,282,679
2014	2,853,719	1,552,422	285,205	822,982	283,614	622,567	512,528	537,316	757,813	301,808	638,478	9,168,452
2013	2,121,669	1,538,101	260,876	734,219	279,382	577,463	565,465	464,753	745,932	2,853,719	(2,494,981)	7,646,598
2012	1,773,580	1,377,307	277,752	712,340	270,217	565,924	662,597	482,202	678,815	247,236	16,514	7,064,484
2011	1,765,557	1,321,848	190,408	768,926	275,968	617,393	597,117	515,403	556,317	233,943	36,143	6,879,023
2010	2,100,769	1,317,403	31,785	836,740	251,205	596,655	693,243	440,184	474,657	234,626	41,510	7,018,777

(1) Other includes Airport Sharing sales tax revenues with the Village of Wheeling

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value of Taxable Property
2018	$ 315,563,465	$ 69,200,826	$ 7,152,131	$ -	$ 391,916,422	0.443	$ 1,176,926,192
2017	317,801,414	71,597,503	7,400,492	-	396,799,409	0.443	1,191,589,817
2016	319,199,567	66,515,762	6,939,523	-	392,654,852	0.434	1,179,143,700
2015	264,487,804	60,418,905	6,878,199	-	331,784,908	0.486	996,351,075
2014	271,057,625	64,033,525	6,801,574	-	341,892,724	0.486	1,026,704,877
2013	259,301,835	55,630,818	16,778,346	-	331,710,999	0.498	996,129,126
2012	326,698,695	53,355,167	17,279,177	-	397,333,039	0.319	1,193,192,309
2011	440,623,173	59,082,360	19,118,359	-	440,623,173	0.162	1,323,192,712
2010	389,090,836	74,195,260	25,508,165	-	488,794,261	0.054	1,467,850,634
2009	441,921,457	87,412,853	28,234,883	1,877	557,571,070	0.046	1,674,387,598

Note: Property is re-assessed every three years and is assessed at 33.33% of estimated actual value. Tax rates are per $100 of equalized assessed valuation.

Data Source
Cook County Tax Extension Office

City of Prospect Heights

DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Levy Years*

Name of Taxing Entity/Levy Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
CITY DIRECT RATES										
Police Pension and Roads	0.443	0.433	0.434	0.486	0.486	0.498	0.319	0.162	0.054	0.046
TOTAL DIRECT RATES	0.443	0.433	0.486	0.486	0.498	0.319	0.162	0.054	0.046	0.045
OVERLAPPING RATES										
County of Cook	0.489	0.496	0.533	0.552	0.568	0.560	0.531	0.462	0.423	0.394
Forest Preserve District of Cook County	0.060	0.062	0.063	0.069	0.069	0.069	0.063	0.058	0.051	0.049
Metropolitan Water Reclamation District	0.040	0.402	0.406	0.426	0.430	0.417	0.370	0.320	0.274	0.261
Consolidated Elections	-	-	-	0.034	-	0.031	-	0.025	-	0.021
Northfield Township - General	0.024	0.023	0.024	0.028	0.032	0.031	0.024	0.020	0.013	0.010
Northfield Township - General Assistance	0.007	0.006	0.006	0.007	0.007	0.008	0.009	0.008	0.011	0.010
Northfield Township - Road & Bridge	0.052	0.049	0.049	0.057	0.054	0.053	0.046	0.041	0.036	0.031
Wheeling Township - General	0.043	0.043	0.041	0.055	0.052	0.056	0.052	0.048	0.043	0.039
Wheeling Township - General Assistance	0.009	0.009	0.008	0.010	0.010	0.010	0.009	0.009	0.005	0.009
Wheeling Township - Road & Bridge	0.016	0.015	0.014	0.020	0.019	0.019	0.016	0.015	0.014	0.012
Northfield Woods Sanitary District	0.093	0.065	0.088	0.098	0.099	0.098	0.082	0.079	0.067	0.054
Old Town Sanitary District	-	-	-	-	0.028	0.028	0.023	0.020	0.017	0.015
Northwest Mosquito Abatement District	0.011	0.010	0.010	0.011	0.013	0.013	0.011	0.010	0.009	0.008
Arlington Heights Township High School #214	2.669	2.563	2.527	2.881	2.776	2.768	2.324	2.060	1.839	1.636
Northfield Township High School #225	2.216	2.102	2.106	2.493	2.367	2.341	2.028	1.819	1.609	1.395
Harper Community College District #512	0.443	0.425	0.416	0.466	0.451	0.444	0.373	0.334	0.295	0.258
Oakton Community College District #535	0.246	0.232	0.231	0.271	0.258	0.256	0.219	0.196	0.160	0.140
Arlington Heights Park District	0.514	0.494	0.488	0.626	0.636	0.633	0.545	0.496	0.450	0.392
Prospect Heights Park District	0.817	0.784	0.770	0.912	0.884	0.856	0.746	0.661	0.595	0.523
River Trails Park District	0.708	0.681	0.665	0.769	0.748	0.747	0.632	0.553	0.510	0.433
Wheeling Park District	0.880	0.842	0.829	0.924	0.890	0.899	0.738	0.654	0.571	0.490
Prospect Heights Public Library District	0.572	0.547	0.545	0.621	0.597	0.599	0.489	0.437	0.387	0.343
Indian Trails Public Library District	0.493	0.481	0.476	0.534	0.529	0.504	0.463	0.393	0.347	0.307
Northbrook Rural Fire Protection District	0.730	0.703	0.690	0.800	0.800	0.800	0.700	0.700	0.632	0.552
Prospect Heights Fire Protection District	1.057	1.018	0.979	1.148	1.102	1.091	0.934	0.845	0.755	0.652
Glenbrook Fire District	0.761	0.726	0.720	0.815	0.796	0.788	0.713	0.703	0.658	0.522
City of Prospect Heights:										
Special Service Area #1	-	-	0.291	0.035	0.035	0.035	0.035	0.199	0.200	0.176
Special Service Area #2	-	-	0.783	0.930	0.911	0.930	0.895	0.268	0.262	0.229
Special Service Area #3	-	-	0.101	0.119	0.107	0.098	0.078	0.180	0.213	0.188
Special Service Area #4	-	-	0.852	0.910	0.909	0.831	0.664	0.256	0.239	0.191
Special Service Area #5	0.062	0.061	0.142	0.018	0.018	0.018	0.012	0.049	0.137	0.112
Special Service Area #6	1.261	1.326	1.328	1.511	1.449	1.434	1.174	1.065	0.984	0.906
Special Service Area #8	0.622	0.593	0.979	1.105	1.072	1.079	0.847	0.278	-	-
School District #21 - Wheeling	5.276	5.022	4.966	5.642	5.430	4.841	4.556	4.164	3.658	3.209
School District #23 - Prospect Heights	3.595	3.479	3.404	4.062	3.922	3.932	3.273	2.869	2.571	2.253
School District #25 - Arlington Heights	3.617	3.488	3.424	3.990	3.678	3.659	3.416	3.101	2.813	2.510
School District #26 - River Trails	4.365	4.198	4.140	4.742	3.873	3.873	3.873	3.458	3.131	2.703
School District #31 - West Northfield	2.842	2.700	2.699	3.107	2.911	2.946	2.525	2.018	1.730	1.494

* Property tax rates are per $100 of equalized assessed valuation.

Data Source
Cook County Tax Extension Office

City of Prospect Heights

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Taxpayer	At Fiscal Year End April 30, 2019				At Fiscal Year End April 30, 2010			
		2018 Taxable Assessed Value	Rank	Percentage of Total City 2018 Taxable Assessed Value		2009 Taxable Assessed Value	Rank	Percentage of Total City 2009 Taxable Assessed Value
Briarwood Lakes LP	$	8,188,705	1	2.09%	$	12,132,323	2	2.18%
CR Congress LLC		7,702,169	2	1.97%		11,166,503	5	2.00%
Frank S. Allgauer		6,856,145	3	1.75%		6,917,420	3	1.24%
Bays Northbrook Hosp C		6,066,927	4	1.55%		6,713,387	4	1.20%
Palwaukee Equities LLC./Plaza		4,439,114	5	1.13%		8,425,223	5	1.51%
BKD Prospect Heights		3,639,612	6	0.93%				
HCP Inc.						3,771,196	8	0.68%
The Radler Group Inc.						3,356,606	9	0.60%
Allstate Insurance Co.		2,632,591	7	0.67%		17,617,879	1	3.16%
Voss Bros		2,327,754	8	0.59%		3,871,281	7	0.69%
Signature Flight		2,289,627	9	0.58%		2,719,893	10	0.49%
Pathway Property Owner		2,209,638	10	0.56%		-		0.00%
Total assessed valuation	$	46,352,282		11.83%	$	76,691,711		13.75%
Total equalized assessed valuation	$	391,916,422			$	557,571,070		

Data Source

Cook County Clerk's Office

City of Prospect Heights

SALES TAX BY CATEGORY
Last Ten Calendar Years [1]

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General merchandise[2]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Food	461,254	426,406	293,489	267,897	357,378	144,027	133,768	152,351	121,171	106,410
Drinking and eating places	201,661	191,882	184,738	178,967	184,757	174,266	154,219	152,708	145,295	166,615
Apparel	1,845	2,152	-	2,045	-	-	6,416	6,380	6,661	10,995
Furniture and H.H. and radio	19,572	23,216	18,627	23,547	21,462	24,330	26,104	28,024	28,087	27,652
Lumber, building, hardware[2]	13,411	13,742	14,704	11,008	10,290	11,654	10,028	10,067	10,862	5,158
Automobile and filling stations	137,502	113,645	112,460	120,164	150,517	114,943	94,981	97,985	91,788	86,444
Drugs and miscellaneous retail	194,850	193,722	194,775	177,608	174,312	202,437	216,589	210,793	205,095	176,769
Agriculture and all others	96,156	89,748	81,475	64,376	54,980	56,541	51,254	51,930	54,882	83,280
Manufacturers[2]	-	-	2,134	-	1,889	6,486	-	-	-	-
Unclassified [2]	14,505	18,320	13,029	14,083	14,534	18,710	18,075	19,442	15,816	14,945
TOTAL	$ 1,140,756	$ 1,072,834	$ 915,431	$ 859,695	$ 970,118	$ 753,394	$ 711,434	$ 729,680	$ 679,656	$ 678,268
CITY'S DIRECT SALES TAX RATE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
NUMBER OF TAXPAYERS	346	323	323	344	286	288	292	269	276	292

Notes:

[1] Data not available on a City fiscal-year basis. Data available for a calendar year only and excludes non-home rules sales tax.

[2] Blank categories have less than 4 taxpayers; therefore, no data is shown to protect the confidentiality of individual taxpayers. Total sales tax revenues generated by these taxpayers is included in the total; therefore, it has been reported under the "Unclassified" category.

Data Source
Illinois Department of Revenue

City of Prospect Heights

DIRECT AND OVERLAPPING SALES TAX RATES
Last Ten Fiscal Years

Fiscal Year Ended April 30th	City Direct Rate	City Non-Home Rule Rate (1)	State of Illinois Rate	Cook County Rate	Regional Transportation Authority Rate	Total Sales Tax Rate
2019	1.00	0.50	5.25	1.75	1.00	9.50
2018	1.00	0.50	5.25	1.75	1.00	9.50
2017	1.00	0.50	5.25	1.75	1.00	9.50
2016	1.00	0.50	5.25	1.75	1.00	9.50
2015	1.00	0.50	5.25	0.75	1.00	8.50
2014	1.00	0.50	5.25	0.75	1.00	8.50
2013	1.00	0.50	5.25	0.75	1.00	8.50
2012	1.00	0.50	5.00	1.25	1.00	8.75
2011	1.00	0.50	5.00	1.50	1.00	9.00
2010	1.00	0.50	5.00	2.00	1.00	9.50

Notes:
(1) The City enacted a non-home rule sales tax effective July 1, 2005

Data Source
Illinois Department of Revenue

City of Prospect Heights

PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Levy Years

Fiscal Year Ended April 30th	Levy Year	Total Tax Levy Extended	Collections received from the Tax Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2019	2018 [(1)]	$ 2,135,239	$ 1,096,706	51.4	-	$ 1,096,706	51.4
2018	2017	2,151,487	2,089,087	97.1	(0)	2,089,087	97.1
2017	2016	2,409,203	2,378,151	98.7	(34,469)	2,343,682	98.7
2016	2015	2,384,601	2,337,323	98.0	(38,052)	2,299,271	98.0
2015	2014	2,298,340	2,265,225	98.6	(50,827)	2,214,398	99.0
2014	2013	2,239,415	2,216,999	99.0	(1,515)	2,215,484	98.9
2013	2012	1,867,308	1,846,797	98.9	(6,497)	1,840,300	98.6
2012	2011	1,173,647	1,156,270	98.5	(5,143)	1,151,127	98.1
2011	2010	719,063	691,772	96.2	8,167	699,939	97.3
2010	2009	696,533	566,275	81.3	114,557	680,832	97.7

(1) Levy year 2018 reflects first installment only

Data Source
Cook County Treasurer and City of Prospect Heights Records

City of Prospect Heights

PROPERTY TAX LEVIES AND COLLECTIONS BY TAXING AREA
Last Ten Levy Years

Tax levy year	2018 (1)	2017	2016	2015	2014	2013	2012	2011	2010	2009
City-wide - Police pension	$ 183,179	$ 347,756	$ 336,141	$ 311,015	$ 286,128	$ 281,343	$ 273,548	$ 262,783	$ 258,174	$ 249,995
Road Bonds	707,857	1,344,138	1,340,702	1,331,531	1,330,827	1,347,803	973,048	435,100	-	-
Special services area #1	-		27,490	27,260	27,139	27,116	33,955	20,454	20,996	20,273
Special services area #2	-		42,257	41,972	43,907	42,848	51,050	16,153	16,667	15,799
Special services area #3	-		25,625	24,614	22,709	20,494	20,516	50,970	62,289	60,243
Special services area #4	-		42,965	41,043	41,158	37,934	35,822	16,116	16,846	14,459
Special services area #5	5,938	25,776	62,171	61,759	6,199	5,761	5,225	25,847	78,981	75,763
Special services area #6	132,839	244,737	246,218	245,968	248,715	246,011	243,677	242,554	245,986	244,299
Special services area #8	66,893	126,679	220,113	214,109	207,615	206,174	203,459	81,151	-	-
Total collections to date	$ 1,096,706	$ 2,089,086	$ 2,343,682	$ 2,299,271	$ 2,214,398	$ 2,215,484	$ 1,840,300	$ 1,151,127	$ 699,939	$ 680,832
Levy as extended	$ 2,135,239	$ 2,151,487	$ 2,409,203	$ 2,385,722	$ 2,298,340	$ 2,239,415	$ 1,867,308	$ 1,173,647	$ 719,063	$ 696,533
Percent collected	51.4%	97.1%	97.3%	96.4%	96.3%	98.9%	98.6%	98.1%	97.3%	97.7%

(1) Levy year 2018 reflects first installment only

Data Source
Cook County Treasurer

City of Prospect Heights

RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Fiscal Year Ended April 30th	Governmental Activities: General Obligation Bonds	Governmental Activities: Tax Increment Notes Payable	Governmental Activities: Installment Contract Payable	Governmental Activities: Special Service Area Bonds	Governmental Activities: Note Payable	Business-Type Activities: General Obligation Bonds	Total City	Percentage of Personal Income (1)	Per Capita (1)
2019	$ 10,315,144	$ -	$ -	$ 1,820,000	$ -	$ 400,000	$ 12,535,144	2.28	782.03
2018	11,513,393	-	-	1,895,000	-	455,000	13,863,393	2.50	848.90
2017	12,661,057	500,000	-	2,015,000	-	510,000	15,686,057	2.99	965.77
2016	13,783,723	945,000	-	2,130,000	-	565,000	17,423,723	3.40	1,063.33
2015	19,586,389	1,365,000	-	2,240,000	-	615,000	23,806,389	4.63	1,450.02
2014	21,319,953	1,765,000	-	2,340,000	-	665,000	26,089,953	4.99	1,590.08
2013	21,870,000	2,110,000	-	2,435,000	56,421	715,000	27,186,421	5.72	1,661.05
2012	17,160,000	2,440,000	-	2,525,000	112,842	765,000	23,002,842	4.75	1,408.88
2011	6,885,305	2,750,000	-	2,615,000	169,264	800,000	13,219,569	2.74	813.21
2010	7,450,305	3,540,000	-	2,700,000	225,685	-	13,915,990	2.36	871.98

Note: Details of the City's outstanding debt can be found in the notes to the financial statements.

(1) Additional demographic information is available in the schedule of *Demographic and Economic Statistics.*

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years

Fiscal Year Ended April 30th	General Bond Debt	Less: Amounts Available for General Bonded Debt	Net General Bonded Debt	Percentage of Estimated Actual Value of Taxable Property [1]	Per Capita [2]
2019	$ 10,715,144	$ 887,607	$ 9,827,537	0.84	613.11
2018	11,968,393	863,923	11,104,470	0.93	679.96
2017	13,171,057	844,926	12,326,131	1.05	758.90
2016	14,348,723	815,212	13,533,511	1.36	825.92
2015	20,201,389	783,635	19,417,754	1.95	1,182.71
2014	21,984,953	549,369	21,435,584	2.09	1,306.41
2013	22,585,000	242,291	22,342,709	2.24	1,365.11
2012	17,160,000	-	17,160,000	1.44	1,051.02
2011	6,885,305	-	6,885,305	0.52	423.55
2010	7,450,305	-	7,450,305	0.51	466.84

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) Estimated actual value of taxable property reflects most current information available at end of fiscal year. For example, levy year 2013 estimated actual value of taxable property provided for fiscal year 2014. See *Assessed Value and Actual Value of Taxable Property,* for more property value information.

(2) Population data can be found in *Demographic and Economic Statistics.*

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
April 30, 2019

Governmental Unit (Debt repaid with property taxes)	2018 Valuation	2018 Assessed Value in City	General Obligation Bonded Debt Outstanding		Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Overlapping Taxing Authority:						
Cook County	158,584,064,770	$ 391,916,422	$ 2,950,121,750		0.25%	$ 7,290,778
Cook County Forest Preserve	158,584,064,770	391,916,422	142,360,000		0.25%	351,821
Metropolitan Water Reclamation District	155,788,046,903	391,916,422	2,348,253,000	(1)	0.25%	5,907,507
Others:						
Arlington Heights Park District	2,800,117,742	31,078,549	14,320,000	(4)	1.11%	158,938
Prospect Heights Park District	348,720,895	218,067,920	6,705,000	(2)	62.53%	4,192,882
River Trails Park District	483,762,813	82,009,692	5,505,000	(2)	16.95%	933,233
Wheeling Park District	930,499,809	44,017,384	12,995,000	(2)	4.39%	570,097
Indian Trails Public Library	1,047,071,546	70,073,593	4,310,000		4.75%	204,844
School Districts:						
School District 21	1,793,481,440	99,522,056	69,085,000		5.55%	3,833,595
School District 23	548,505,405	216,198,676	9,540,000		39.42%	3,760,283
School District 26	535,576,393	54,539,364	7,930,000		10.18%	807,536
School District 31	598,973,369	16,742,877	12,220,000		2.80%	341,581
Arlington Hts. Township High School District 214	8,562,318,440	375,173,545	35,285,000	(4)	4.38%	1,546,076
Northfield Township High School District 225	5,318,564,191	16,742,877	72,951,131	(3)	0.31%	229,651
Harper Community College 512	18,882,174,512	375,173,545	113,215,000		1.99%	2,249,491
Total Overlapping General Obligation Bonded Debt						$ 12,768,213
Direct Debt:						
City of Prospect Heights	391,916,422	391,916,422	12,135,144	(4)	100.000%	12,135,144
Total Direct and Overlapping General Obligation Bonded Debt						$ 44,513,457

* Excludes Prospect Heights Special Service Areas #6 bonds in the amount of $2,015,000 which applies to only a small portion of the City.

(1) Includes IEPA Revolving Loan Fund Bonds
(2) Excludes principal amounts of outstanding General Obligation (Alternate Revenue Source) Bonds which are expected to be paid from sources other than general taxation.
(3) Includes original principal amounts of General Obligation Capital Appreciation Bonds
(4) Excludes outstanding debt certificates

Sources: Offices of the Cook County Clerk, Comptroller and Metropolitan Water Reclamation District Treasurer

City of Prospect Heights

LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years

Legal debt margin calculation for period ending April 30, 2019
Assessed value - 2018 tax year
Debt limit (8.625% of assessed value)
Debt applicable to limit:
General obligation debt (includes water bonds)

Legal debt margin

Levy Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Fiscal Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Assessed value [1]	$ 391,916,422	$ 396,799,409	$ 392,654,852	$ 331,784,908	$ 341,892,724	$ 331,710,999	$ 397,333,039	$ 440,623,173	$ 488,794,261	$ 557,571,070
Debt limit	33,802,791	34,223,949	33,866,481	28,616,448	29,488,247	28,610,074	34,269,975	38,003,749	42,158,505	48,090,505
Total net debt applicable to limit	10,715,144	11,968,393	13,171,057	14,348,723	20,201,389	21,984,953	22,585,000	17,160,000	6,885,305	7,450,305
Legal debt margin	$ 23,087,647	$ 22,255,556	$ 20,695,424	$ 14,267,725	$ 9,286,858	$ 6,625,121	$ 11,684,975	$ 20,843,749	$ 35,273,200	$ 40,640,200
Total net debt applicable to the limit as a percentage of debt limit	31.70%	34.97%	38.89%	50.14%	68.51%	76.84%	65.90%	45.15%	16.33%	15.49%

Note: Under state finance law, the City's outstanding general obligation debt should not exceed 8.625 percent of total assessed property value.

(1) Assessed value reflects most current information available at end of fiscal year. For example, 2018 assessed value provided for fiscal year 2019.

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

PLEDGED-REVENUE COVERAGE
Last Ten Fiscal Years

Fiscal Year Ended April 30th	Tax Increment Allocation Notes, Series 2004					
	Incremental Property Taxes and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2019	$ 1,014,466	$ 17,772	$ 996,694	$ -	$ -	NA
2018	1,126,564	2,911	1,123,653	500,000	24,500	2.14
2017	206,597	51,816	154,781	445,000	46,305	0.32
2016	304,512	177,542	126,970	420,000	66,886	0.26
2015	537,291	320,561	216,730	400,000	84,485	0.45
2014	630,802	168,477	462,325	345,000	99,665	1.04
2013	700,571	373,304	327,267	330,000	114,185	0.74
2012	1,044,418	190,972	853,447	310,000	127,825	1.95
2011	1,103,995	314,733	789,262	790,000	173,892	0.82
2010	1,223,254	490,299	732,955	670,000	198,106	0.84

Note: Details of the City's outstanding debt can be found in the notes to the financial statements.

Data Source
The City of Prospect Heights Comprehensive Annual Financial Report

City of Prospect Heights

DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income	Per Capita Personal Income (2)	Unemployment Rate (3)
2018	16,029	$ 550,275,570	$ 34,330	4.3
2017	16,331	553,441,259	33,889	4.0
2016	16,242	523,934,436	32,258	6.4
2015	16,386	512,422,992	31,272	5.7
2014	16,418	514,129,670	31,315	6.0
2013	16,408	522,430,720	31,840	5.8
2012 (2)	16,367	475,134,010	29,030	6.7
2011	16,327	484,764,957	29,691	6.6
2010	16,256	482,656,896	29,691	6.7
2009	15,959	589,062,649	36,911	8.2

Data Sources
(1) U.S. Census Bureau.
(2) U.S. Census Bureau, Per capita money income in past 12 months (2015 dollars) 2011-2015
(3) Illinois Department of Employment Security (IDES) - Homefacts

City of Prospect Heights

PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

Fiscal Year Ended April 30, 2019					Fiscal Year Ended April 30, 2010			
Employer	Business/Service	Employees	Percent of Total	Rank	Employer	Business/Service	Employees	Rank
School District Number 23	Elementary Public Schools	200 *	2.27%	1	School District Number 26	Elementary public schools	260 *	1
Prospect Heights Park District	Parks and Recreation	178 *	2.02%	3	Prospect Heights Park District	Public parks, recreation	195 *	4
Hilton Hotel and Allgauer's Restaurant	Hotel and Restaurant	150 *	1.70%	2	Hilton Hotel and Allgauer's Restaurant	Hotel and restaurant	160 *	3
Tony's Fresh Market	Retail Grocery Store	150 *	1.70%	4	School District Number 23	Elementary public schools	204 *	2
Crowne Plaza	Hotel and Restaurant	125 *	1.42%	5	Leggett & Platt, Inc.	Storage and stacking racks	150	5
Terrance Electric & Technology	Commercial & Industrial Printing	85 *	0.96%	6	Terrance Electric & Technology	Commercial & Industrial Printing	60	8
City of Prospect Heights	Municipal Government (FTE)	57	0.65%	8	Capital Graphics Inc.	Typesetting and commercial printing	65	7
Prospect Heights Fire Protection District	Fire Protection	47 *	0.53%	7	Siemens Hearing Instruments	Orthopedic appliances, hearing aids	119	6
Labor Solutions, LLC	Employment contractors	45	0.51%	8	City of Prospect Heights	Municipal government	48	9
Prospect Heights Public Library	Public library	43 *	0.49%	9	Prospect Heights Public Library	Public Library	40	10
Walgreens	Retail Store and Pharmacy	35 *	0.40%	10				
Total		1,115	12.63%		Total		1,301	

* Includes Full-time, Part-time and/or Seasonal

Data Sources
(1) The U.S. Census Bureau reports that there were 8,829 persons employed in the City in 2017.
(2) 2017 Illinois Manufacturers and Services Directories
(3) USA.com database

City of Prospect Heights

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES
BY FUNCTION / PROGRAM
Last Ten Fiscal Years

Fiscal Year	2019	2018	2010	2016	2015	2014	2013	2012	2011	2010
GENERAL GOVERNMENT										
Administration	3.50	3.50	2.00	3.50	1.25	3.00	3.00	2.50	2.00	2.00
Finance	-	-	1.00	1.50	1.25	1.50	1.50	1.50	1.50	1.00
Building and Zoning	4.00	4.00	2.50	3.00	2.50	3.50	3.50	2.50	2.50	2.50
Engineering	-	-	1.00	-	0.50	0.50	0.50	0.50	0.50	1.00
PUBLIC SAFETY										
Police Sworn	22.00	23.00	24.00	27.00	27.00	27.00	26.00	21.00	24.00	26.00
Police Civilian	3.00	4.00	1.00	4.00	4.00	3.50	3.00	2.00	2.50	2.00
PUBLIC WORKS										
Administration	1.00	1.00	0.50	2.00	2.00	1.00	1.00	1.00	-	0.50
Streets and Sewers	1.00	2.00	1.90	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Forestry	-	-	1.50	-	-	-	-	-	-	1.00
Drainage	1.00	1.00	1.50	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Building Maintenance	1.00	1.00	-	1.00	-	-	-	-	-	-
Vehicle Maintenance	1.00	-	1.10	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water	1.25	1.25	1.00	1.50	1.50	1.50	1.50	1.50	1.00	1.00
Sanitary Sewer	1.25	0.25	-	0.50	-	-	-	-	-	-
CONVENTION & VISITORS BUREAU		-	5.00	-	-	-	-	2.00	3.00	5.00
Total	40.00	41.00	44.00	48.00	44.00	45.50	44.00	38.50	41.00	47.00

Data Source
City of Prospect Heights Actual Payroll Fiscal Year End

City of Prospect Heights

OPERATING INDICATORS BY FUNCTION / PROGRAM
Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Police										
Number of calls	5,598	5,438	5,484	5,447	5,816	5,597	5,409	5,467	5,847	8,214
Part One Offenses [1]	145	122	138	106	176	178	188	206	213	215
Part Two Offenses [2]	443	521	586	652	737	740	723	548	469	614
Part One Arrests [1]	34	33	61	41	30	34	39	38	13	31
Part Two Arrests [2]	378	475	658	745	431	456	442	280	205	305
Auto Accident investigations	399	423	407	389	377	333	315	268	339	535
Building & Zoning [3]										
Building permits issued (residential and commercial)	638	791	834	559	471	457	351	294	269	360
Value of all construction permits issued	$ 16,298,545	$ 9,762,995	$ 23,904,289	$ 31,981,883	$ 18,888,073	$ 13,186,191	$ 11,655,638	$ 14,171,540	$ 8,574,513	$ 4,489,580
Plan reviews	595	819	880	796	503	748	727	625	564	799
Building inspections	1,501	2,016	1,294	946	743	777	744	917	774	902
Rental dwelling inspections	1,681	2,363	1,682	1,397	1,599	1,457	1,132	1,027	1,032	1,615
Health inspections	219	152	192	87	142	261	285	349	286	305
Engineering										
Right-of-way permits reviewed	22	15	14	27	32	31	47	38	13	47
Subdivision reviews (number)	1	3	3	-	-	-	1	2	1	-
Road program/street reconstruction (linear feet)	-	-	-	-	-	-	32,090	45,156	-	-
Road program/resurfacing (linear feet)	13,400	-	4,700	-	-	48,568	17,057	17,057	-	-
Public works - general										
Streets cold patching (in tons)	6	9	5	6	3	10	8	32	66	70
Streets resurfaced (square yards)	-	-	-	-	-	110,550	137,901	107,401	-	883
Streets cleaned (miles)	6.00	6.00	4.00	21.00	20.33	21.40	20.30	21.40	31.25	26.40
Snow plowing/salting (hours)	670	7	540	552	835	1,810	1,074	519	1,002	953
Storm sewers repaired & cleaned (linear feet)	2,700	3,250	8,200	2,162	2,720	5,294	4,562	31,270	40	100
Service requests (residential and intra-city)	2,080	2,210	2,150	2,244	2,118	2,317	2,106	2,380	822	763
JULIE utility locates	2,726	3,246	3,046	3,718	2,680	2,571	2,463	2,204	2,146	1,990
Parkway trees planted	7	3	2	37	34	28	-	-	-	1
Public works - Water										
Gallons of water billed (in thousands)	43,205	38,728	43,889	43,889	43,889	44,290	47,596	47,249	45,079	47,364
Main break repairs	1	2	1	1	5	-	-	2	1	-
Meters replaced	7	1	-	-	-	-	2	-	-	2
Services initiated		-	2	2	-	1	16	2	1	8

Data Source
City of Prospect Heights departmental records.

NOTES:
(1) Part One Offenses are defined by the Federal Bureau of Investigation as the statistical measurement that includes murder, armed robbery, robbery, aggravated criminal sexual assault, aggravated assault, theft, auto theft, and arson.
(2) Part Two Offenses are defined by the Federal Bureau of Investigation as the statistical measurement of all other misdemeanor offenses not included in Part One offenses.
(3) These statistics are tracked on a calendar year basis. Statistics reported are for the calendar year ending within the fiscal year

City of Prospect Heights

CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM
Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Police										
Patrol units	17	17	18	18	18	18	14	14	14	10
Stations	1	1	1	1	1	1	1	1	1	1
Public works										
Streets (lane miles)	77.00	77.00	77.00	77.00	77.00	77.00	77.00	77.00	77.00	77.00
Sidewalks (miles)	9.73	9.73	9.73	9.73	9.73	9.73	9.23	9.23	9.23	9.23
Buildings maintained	6	6	6	6	6	6	6	6	5	5
Sanitary sewers (miles)	44.70	44.70	44.70	44.70	8.35	8.35	8.35	8.35	8.35	8.35
Storm sewer lift stations	3	3	3	2	2	2	2	2	2	2
Street lights (number)	19	19	19	19	19	19	19	19	19	19
Land maintained (acres)	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07
Water										
Fire hydrants	146	146	146	146	146	146	146	146	146	136
Valves	153	153	153	153	153	153	153	153	153	143
Pump stations	1	1	1	1	1	1	1	1	1	1
Interconnects	2	2	2	2	2	2	1	1	1	1
Storage capacity (in thousands of gallons)	550	550	550	550	550	550	550	550	550	550

Data Source
City of Prospect Heights Police, Engineering, and Public Works Department records.

AD HOC COMMITTEE ON ADULT USE OF CANNABIS
AGENDA

November 5, 2019
Prospect Heights City Hall
8 North Elmhurst Road – 6 PM

I. **Call to Order**

II. **Roll Call**

III. **Approval of Minutes of October 29, 2019 Meeting**

IV. **Public Comment**

V. **Old Business**

   a. **Community survey - Update**
   b. **Announced actions by surrounding communities**
   c. **Discussion of Lounges – On-site Consumption**

VI. **New Business**

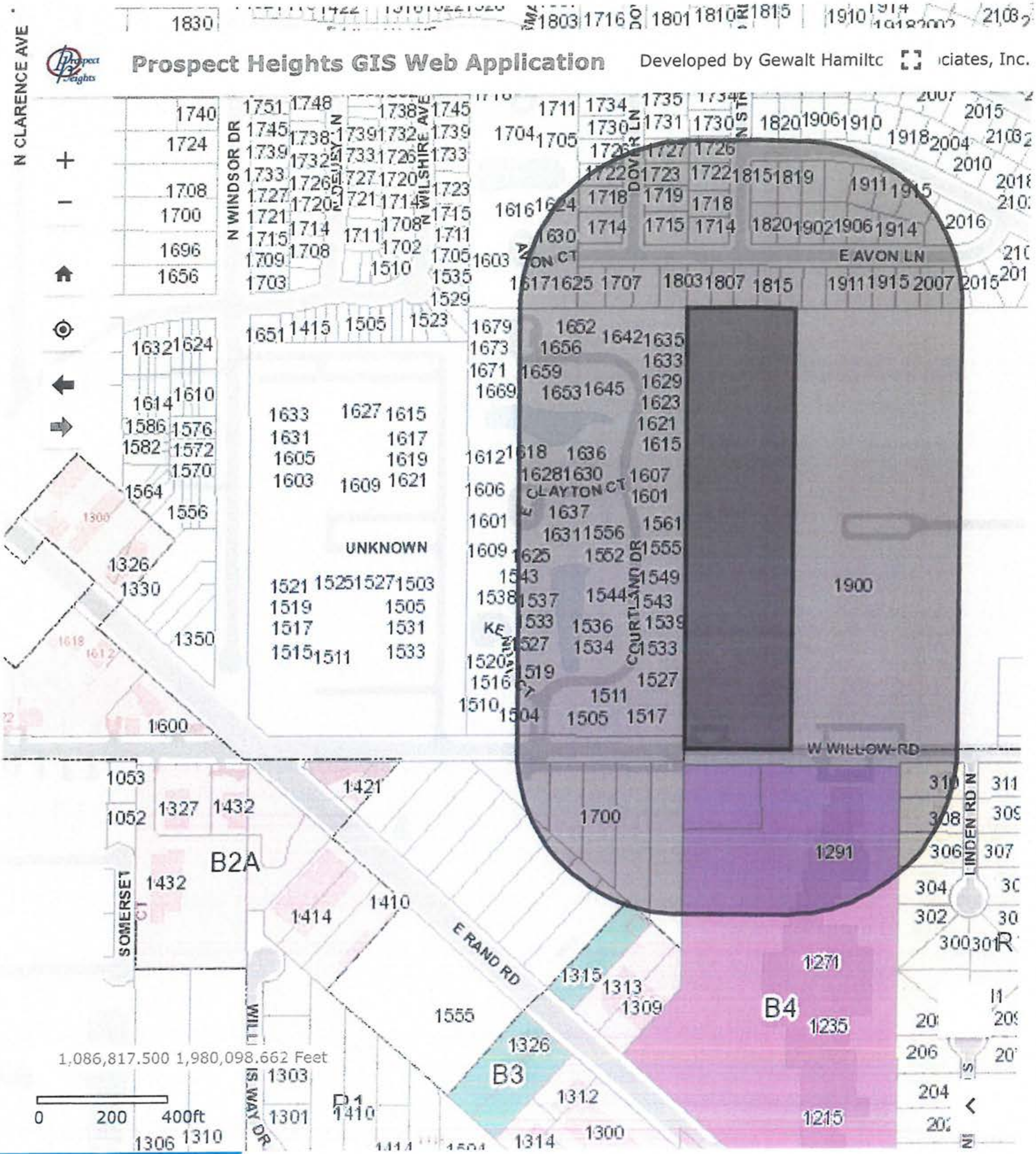
   a. **Presentation from Prospect Heights Police Department**

VII. **Communication of Recommendations**

VIII. **Adjournment**

Prospect Heights GIS Web Application

Developed by Gewalt Hamiltc ... iciates, Inc.



Public Notification

Public Notification (62)

Subject Property

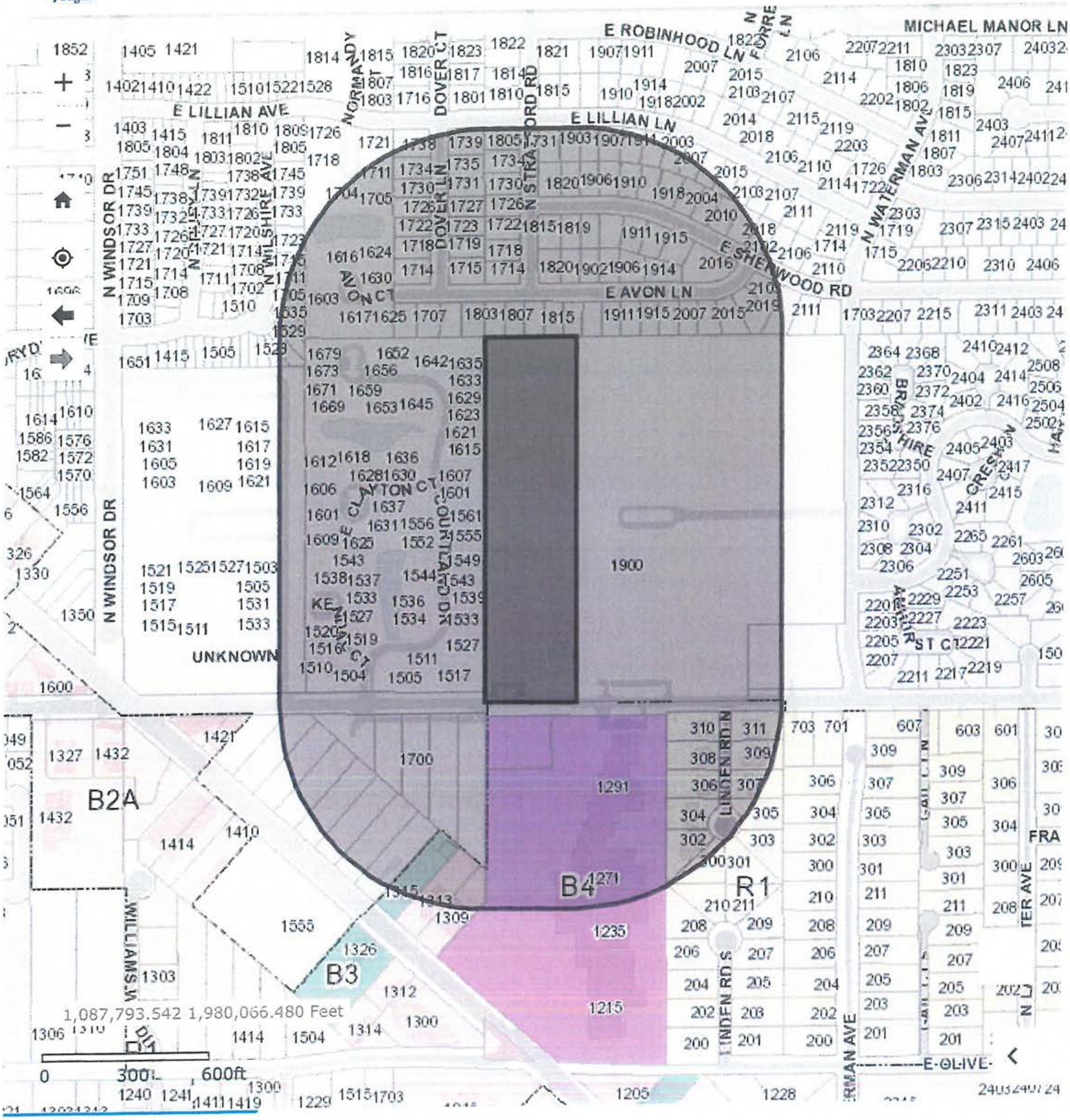
Start Over

Buffer Distance

500 Feet

Prospect Heights GIS Web Application

Developed by Gewalt Hamiltc iciates, Inc.



Public Notification

Public Notification (130)

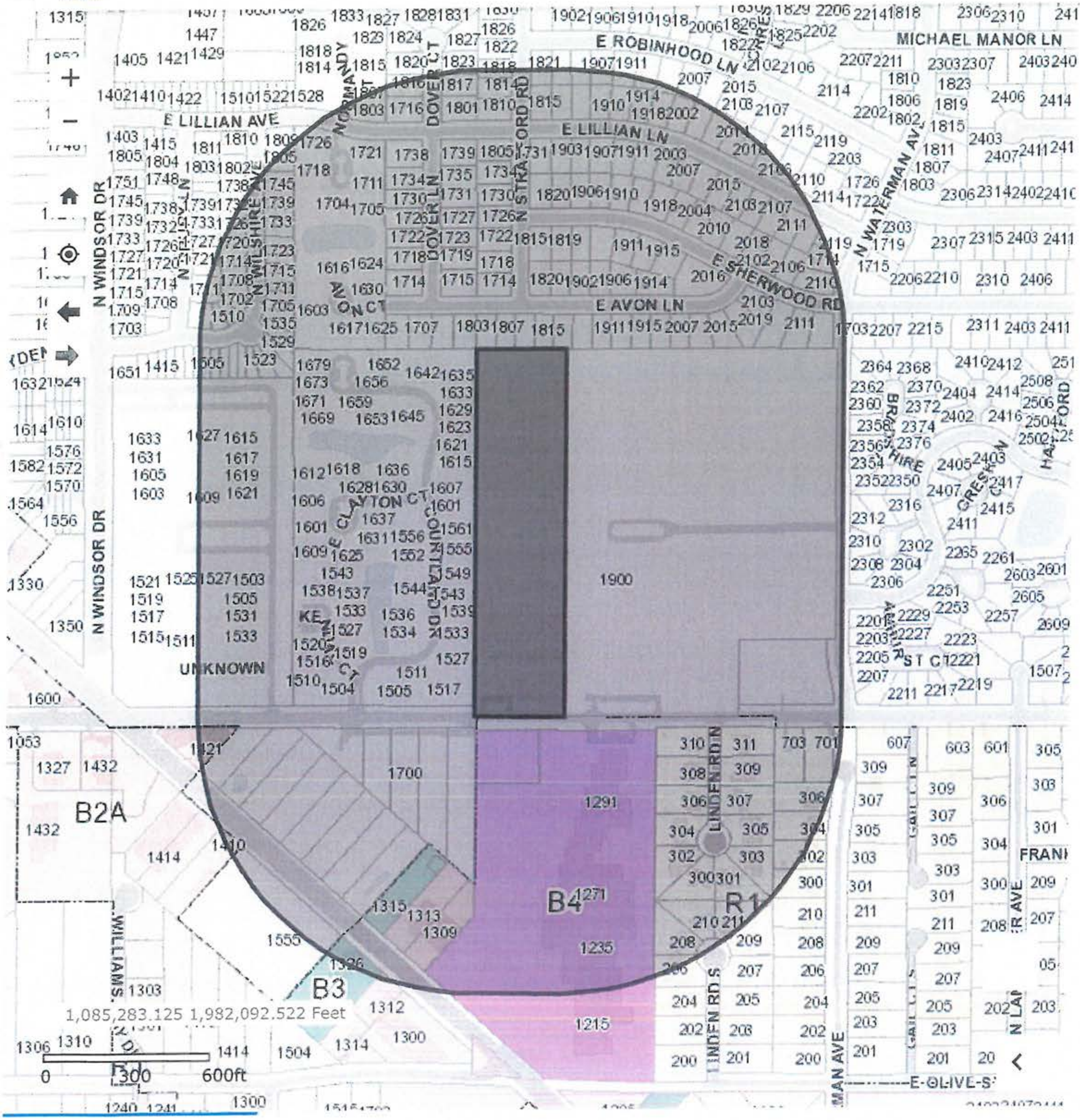
Subject Property

Start Over

Buffer Distance

750 Feet

Prospect Heights GIS Web Application Developed by Gewalt Hamiltc ... iciates, Inc.



Public Notification

Public Notification (230)

Subject Property

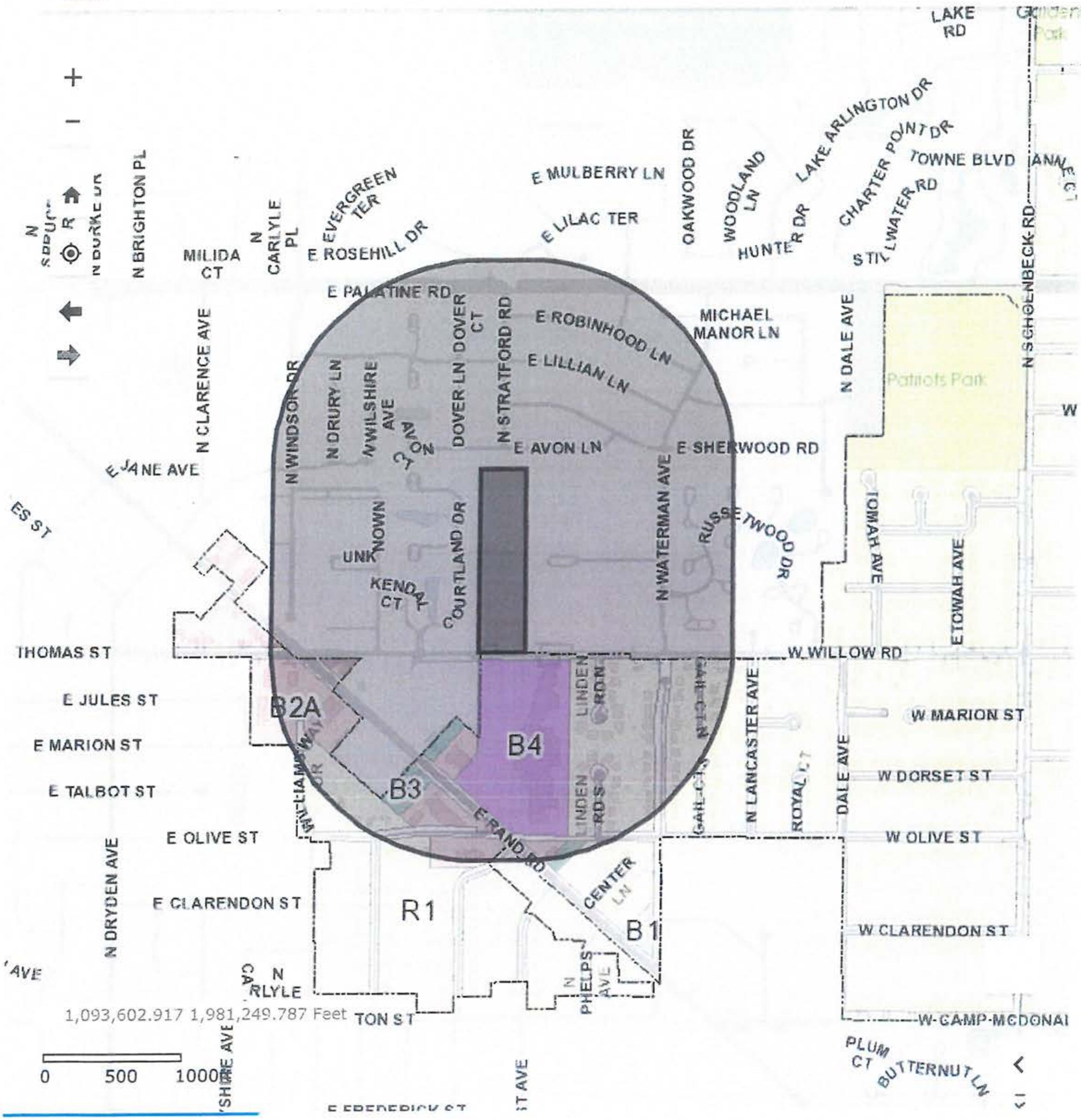
Start Over

Buffer Distance

1,00 Feet

Prospect Heights GIS Web Application

Developed by Gewalt Hamiltc ... ıciates, Inc.



Public Notification

Subject Property

Start Over

Buffer Distance

1,50 Feet

City of Prospect Heights

Department of Building & Zoning
8 North Elmhurst Road, Prospect Heights Illinois, 60070-6070
Office:847/398-6070 x 211-FAX: 847/590-1854
www.prospect-heights.il.us

MEMORANDUM

Date: November 5, 2019

To: Mayor Helmer and City Council

Cc: Joe Wade, City Administrator

From: Daniel A. Peterson, Director of Building & Development

Subject: Resolution R-19-45 – Agreement for the Regulation of Parking Area Traffic, Parking, Use and Maintenance
35 E. Palatine Rd., Stery Trucking

BACKGROUND:

At the October 28, 2019 city council meeting council tabled, Resolution R-19-45, for minor editing to incorporate specific connection to the conditions approved in Ordinance #O-19-25. Please see the revisions, which are in bold and underline, directly references the conditions approved by #O-19-25.

Recommendation: Approve Resolution R-19-45 and direct staff to execute the agreement.

RESOLUTION R-19-45

RESOLUTION AUTHORIZING AN AGREEMENT FOR THE REGULATION OF PARKING AREA TRAFFIC, PARKING, USE AND MAINTENANCE BETWEEN THE CITY OF PROSPECT HEIGHTS AND STERY TRUCKING/QUALITY TRUCK REPAIR

WHEREAS, Section 11-209 of the Illinois Vehicle Code, 625 ILCS 5/11-209, authorizes the City to enter into agreements with school boards, hospitals, churches, and owners of any commercial and industrial facility, shopping center or apartment complex which controls a parking area located within the limits of the City to regulate the parking of traffic and maintenance at such parking areas; and

WHEREAS, Stery Trucking/Quality Truck Repair, is located entirely within the City's corporate limits; and

WHEREAS, Stery Trucking/Quality Truck Repair applied for and were granted a special use permit by Ordinance No. O-19-25 with a condition to enter into an agreement with the City to regulate the parking area, traffic, parking, use and maintenance; and

WHEREAS, Stery Trucking/Quality Truck Repair desires that the City regulate the parking of automobiles and the traffic in its parking area, depicted on Attachment A to this Agreement, which Attachment A is by this reference incorporated into this Agreement (the "Parking Area"); and

WHEREAS, the City is willing to regulate the Parking Area so long as the City costs for such regulation are borne in their entirety by Stery Trucking/Quality Truck Repair;

NOW, THEREFORE, Be It Resolved by the City Council of the City of Prospect Height, Cook County Illinois, as follows:

Section One: The Agreement (attached hereto as Exhibit A) with Stery Trucking/Quality Truck Repair is hereby approved and accepted.

Section Two: The City Administrator, or his designee, is authorized to take all necessary steps to implement this Resolution.

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

Passed and approved this 28th day of October, 2019

____

Nicholas J. Helmer, Mayor

Attest:

____

Joanna, Prisiajniouk, City Clerk

Ayes:

Nays:

Absent:

AN AGREEMENT FOR THE REGULATION
OF PARKING AREA TRAFFIC, PARKING, USE AND MAINTENANCE
BETWEEN THE CITY OF PROSPECT HEIGHTS AND STERY
TRUCKING/QUALITY TRUCK REPAIR

THIS AGREEMENT, entered into as of this ______day of ____________ ____, by and between the CITY OF PROSPECT HEIGHTS, an Illinois municipal corporation, (the "City") and ____________, an ______________ (the "Stery").

WITNESSETH:

WHEREAS, Section 11-209 of the Illinois Vehicle Code, 625 ILCS 5/11-209, authorizes the City to enter into agreements with school boards, hospitals, churches, and owners of any commercial and industrial facility, shopping center or apartment complex which controls a parking area located within the limits of the City to regulate the parking of traffic and maintenance at such parking areas; and

WHEREAS, Stery Trucking/Quality Truck Repair is located entirely within the City's corporate limits; and

WHEREAS, Stery Trucking/Quality Truck Repair was granted a special use permit, Ordinance #O-19-25, with a condition to enter into an private area parking, use and maintenance agreement; and

WHEREAS, Stery Trucking/Quality Truck Repair desires that the City regulate the parking of automobiles and the traffic in its parking area, depicted on Attachment A to this Agreement, which Attachment A is by this reference incorporated into this Agreement (the "Parking Area"); and

WHEREAS, the City is willing to regulate the Parking Area so long as the City costs for such regulation are borne in their entirety by Stery Trucking/Quality Truck Repair;

NOW, THEREFORE, for the consideration stated in this Agreement, the City and Stery Trucking/Quality Truck Repair hereby agree as follows:

Section 1. Recitals. The foregoing recitals are hereby incorporated into this Agreement as substantive provisions hereof.

Section 2. City Authority To Regulate. The City shall have the authority to enact and enforce, through the issuance of traffic citations and any other means provided by law, such parking, maintenance, use and traffic regulations for the Parking Area **and**

<u>the provisions and conditions of Ordinance #O-19-25</u> as the City and Stery Trucking/Quality Truck Repair mutually agree are appropriate and necessary to provide for the safe and efficient movement of traffic in and around the Parking Area (the "Traffic Regulations"). The City shall not impose any regulation not mutually agreed to by Stery Trucking/Quality Truck Repair.

<u>Section 3</u>. <u>Installation of Signs</u>. Subject to the procedure established in Section 5 of this Agreement, the City shall have the authority to install at the expense of Stery Trucking/Quality Truck Repair, such traffic signs, signals, and markings as the City and Stery Trucking/Quality Truck Repair shall mutually agree are appropriate and necessary to provide for the safe and efficient movement of traffic in and around the Parking Areas and to provide adequate notice to the operations of vehicles on the premises of the Traffic Regulations duly established by the City. All such traffic signs, signals, and markings installed within the Parking Area shall be included within the Traffic Regulations defined herein.

<u>Section 4</u>. <u>Removal of Vehicles</u>. The City shall have the authority, but not the duty, to provide for the removal and storage of vehicles which are in violation of any Traffic Regulation or of any other City code or ordinance and to provide for the payment of reasonable charges to the City for such removal and storage by the owner or operator of any vehicle so removed or stored.

<u>Section 5</u>. <u>Procedure for the Installation of Signs, Signals, and Markings</u>. No traffic sign, signal, or marking shall be installed by the City in the Parking Area except pursuant to the following procedure:

(a) The City, through its City Administrator or his or her designee, and Stery Trucking/Quality Truck Repair or its designee, shall jointly inspect the Parking Area for the purpose of determining what traffic signs, signals, and markings are appropriate and necessary for the safe and efficient movement of traffic in and around the Parking Area.

(b) After such inspection, the City may cause to be installed within the Parking Area such traffic signs, signals, and markings to which the City and Stery Trucking/Quality Truck Repair mutually agree.

(c) Stery Trucking/Quality Truck Repair shall pay to the City, within 15 days after written request from the City therefor, all costs incurred by the City for the installation of such traffic signs, signals, and markings.

Section 6. Maintenance. Stery Trucking/Quality Truck Repair shall, at its sole costs and expense, keep and maintain all traffic signs, signals, markings and parking lot surface within the Parking Area in good condition at all times.

Section 7. Fines. The City, in the sole discretion of its officers and officials, may issue citations and collect fines for violations of the Traffic Regulations, and City codes and ordinances, and of the laws of the State of Illinois. The City, however, shall not issue citations for, collect fines for, collect fines as a result of, automobile crashes in the Parking Area except as required by the laws of the State of Illinois. It shall be the sole responsibility of, and within the sole discretion of, the City to prosecute such citations. All fines imposed and collected by the City shall be the property of the City.

Section 8. Authority Not Exclusive. The authority granted to the City herein shall be in addition to, and shall not be a limitation on, any other authority the City may have under any federal, State of Illinois, or local statute, code, ordinance, or regulation.

Section 9. Exclusions. This Agreement does not include, and shall be construed or applied to require the performance by the City of, any of the following actions:

(a) striping, painting, or otherwise performing maintenance work within the Parking Area;

(b) removing debris remaining from accidents in the Parking Area; and

(c) any other activity not expressly agreed to by the City in this Agreement.

Section 10. This agreement shall continue in full force and in effect for the duration of the special use permitted by ordinance number O-19-25.

Section 11. Notices. All notices required to be provided pursuant to this Agreement shall be served on the representatives of the parties as provided in this Section. Notices shall be delivered personally or shall be sent by certified mail, return receipt requested, addressed as follows:

If to the City:	If to Stery Trucking/Quality Truck Repair:
City Administrator City of Prospect Heights 8 N. Elmhurst Rd. Prospect Heights, IL 60070	________________________ ________________________ ________________________ ________________________

Notices sent by certified mail shall be deemed made two days after having been sent.

<u>Section 12</u>. <u>Recordation</u>. Within 15 days after the date first written above, the City shall cause this Agreement to be recorded in the Office of the Clerk of Cook County, Illinois. Stery Trucking/Quality Truck Repair shall pay to the City all costs incurred by the City in so recording this Agreement.

<u>Section 13</u>. <u>Complete Agreement</u>. This Agreement represents the full and complete understanding and agreement of the parties hereto and supersedes every other agreement or understanding between the parties, whether written or oral.

IN WITNESS WHEREOF, the City and Stery Trucking/Quality Truck Repair have caused this Agreement to be executed by their duly authorized representatives, who have the authority to so execute and to bind the parties to the terms of this Agreement.

City of Prospect Heights	Stery Trucking/Quality Truck Repair
By: ____________________	By: ______________________________
Mayor	Title: ______________________________
Attest:	Attest:
By: ____________________	By: ______________________________
City Clerk	Title: ______________________________

City of Prospect Heights
Department of Building & Zoning
8 North Elmhurst Road, Prospect Heights Illinois, 60070-6070
Office:847/398-6070 x 211-FAX: 847/590-1854
www.prospect-heights.il.us

MEMORANDUM

Date: October 17, 2019

To: Mayor Helmer & Aldermen

From: Daniel A. Peterson, Director of Building & Development

Subject: PZBA Case No. 19-17 – Thorntons Prospect Heights Plat of Easement Dedication & Vacation
Thorntons Prospect Heights Subdivision – 1600 N. Rand Rd.

Please be advised that Todd Smutz, Thorntons Inc., applicant, is requesting approval of a Final Plat of Easement Dedication and Vacation for the property. A final plat of subdivision was approved by City Council, R-18-09, which dedicated certain easements. During construction the dedicated easement territory did not match where the existing sanitary sewer lines were located. Thus the request to vacate the approved easements and dedicated new easements.

The PZBA held a public meeting on October 24, 2019 and voted 5-0 to recommend approval of the Plat of Easement Vacation and Dedication as presented.

Recommendation: City Council approve Resolution R-19-50 Thorntons Prospect Heights Plat of Easement Dedication & Vacation

Resolution No. R-19-50

A RESOLUTION APPROVING A PLAT OF EASEMENT VACATION AND DEDICATIONFOR THE THORNTONS PROSPECT HEIGHTS RESUBDIVISION

Whereas, the lease tenant of the property located at 1600 N. Rand Road, Thorntons, Inc. on behalf of the owner has an approved final plat of subdivision for the subject property, legally described in Exhibit A; and

Whereas, during construction the dedicated easement territory did not match where the existing sanitary sewer lines were located

Whereas, Thorntons Engineer has provided a Plat of Easement vacating the approved easement and dedicating new easement territory and the City Engineer has reviewed the plat of and recommended approval to the Plan/Zoning Board of Appeals;

Whereas, the Plan/Zoning Board of Appeals (PZBA) reviewed the plat of easement vacation and dedication at the October 24, 2019 regular meeting and recommended approval; and

Whereas, the Mayor and City Council have reviewed the recommendation of the PZBA;

Now, Therefore, Be It Resolved by the City Council of the City of Prospect Heights, Illinois, as follows:

Section 1: That the plat of easement vacation and dedication attached hereto as Exhibit B is hereby approved.

Section 2: That this resolution and all Exhibits attached hereto shall be recorded at the Cook County Recorder of Deeds at the expense of the Owner.

Passed and approved this 11th day of November 2019.

____

Nicholas J. Helmer, Mayor

Attest:

____

City Clerk

Ayes:

Nays:

Absent:

<u>Exhibit A</u>

Thorntons Prospect Heights

BEING A RESUBDIVISION OF LOT 88 IN C.A. GOELZ' ARLINGTON HEIGHTS GARDENS, ALL IN PART OF THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 42 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

EXHIBIT B

THORNTONS PROSPECT HEIGHTS

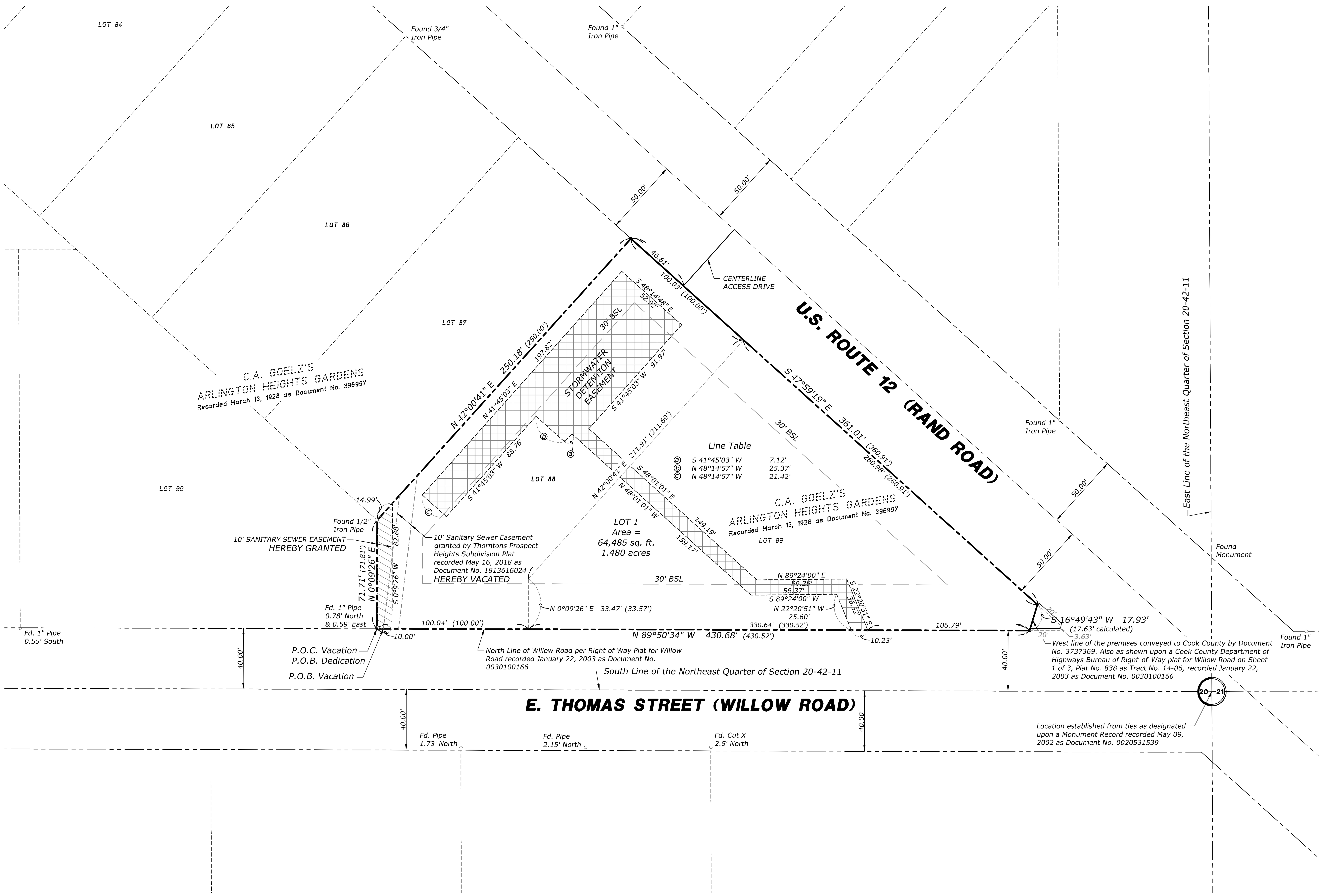
RESUBDIVISION PLAT

Prepared by ARC DESIGN RESOURCES, Inc.

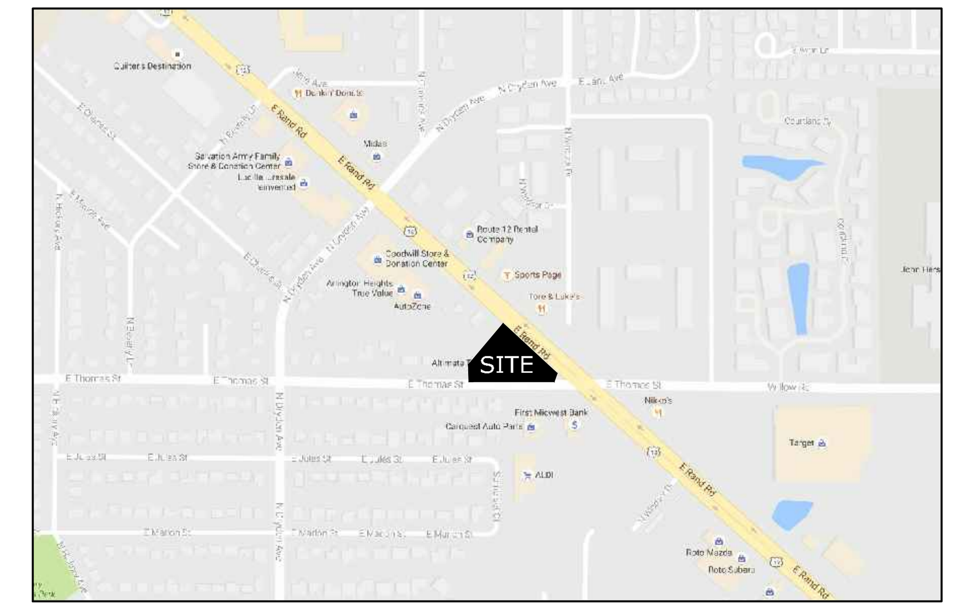
THORNTONS PROSPECT HEIGHTS PLAT OF EASEMENT DEDICATION AND VACATION

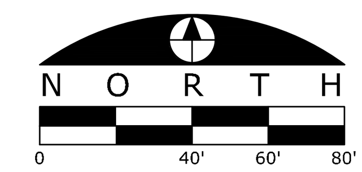
ARC DESIGN RESOURCES INC.
5291 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Design Firm License No. 184-001334

BEING A RESUBDIVISION OF LOT 88 AND A PART OF LOT 89 IN C.A. GOELZ'S ARLINGTON HEIGHTS GARDENS, ALL IN PART OF THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 42 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, COOK COUNTY, ILLINOIS



LOCATION MAP





BASIS OF BEARINGS IS NAD83 ILLINOIS STATE PLANE COORDINATE SYSTEM WEST ZONE.

LEGEND

●	SET MONUMENT 3/4" PIN
○	FOUND MONUMENT (SEE PLAN FOR TYPE)
N 45°52'36" E	MEASURED BEARING
586.78'	MEASURED DISTANCE
(586.78')	RECORD DISTANCE
— — —	EXISTING LOT LINE
— - —	EXISTING RIGHT-OF-WAY LINE
———	EXTERIOR BOUNDARY LINE
1	LOT NUMBER
S.F.	SQUARE FEET

THORNTONS PROSPECT HEIGHTS PLAT OF EASEMENT DEDICATION AND VACATION

BEING A RESUBDIVISION OF LOT 88 AND A PART OF LOT 89 IN C.A. GOELZ'S ARLINGTON HEIGHTS GARDENS, ALL IN PART OF THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 42 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, COOK COUNTY, ILLINOIS

ARC DESIGN RESOURCES INC.
5291 ZENITH PARKWAY
LOVES PARK, IL 61111
VOICE: (815) 484-4300
FAX: (815) 484-4303
www.arcdesign.com
Design Firm License No. 184-001334

DESCRIPTION OF EASEMENT TO BE VACATED

Part of Lot 1 as designated upon Thorntons Prospect Heights, being a re-subdivision of Lot 88 and part of Lot 89 in C.A. Goelz's Arlington Heights Gardens, all in part of the Northeast Quarter of Section 20, Township 42 North, Range 11 East of the Third Principal Meridian, the plat of which subdivision was recorded May 16, 2018 as Document No. 1813616024 in the Recorder's Office of Cook County, Illinois, described as follows:

Commencing at the Southwest corner of said Lot 1; thence South 89 degrees 50 minutes 34 seconds East along the South line of said Lot 1, a distance of 4.27 feet to the Point of Beginning for the hereinafter described parcel of land; thence North 6 degrees 56 minutes 04 seconds East, a distance of 88.80 feet to a point in the Westerly line of said Lot 1; thence North 42 degrees 00 minutes 41 seconds East along the Westerly line of said Lot 1, a distance of 17.40 feet; thence South 6 degrees 56 minutes 04 seconds West, a distance of 101.85 feet to a point in the South line of said Lot 1; thence North 89 degrees 50 minutes 34 seconds West along the South line of said Lot 1, a distance of 10.07 feet to the Point of Beginning, containing 953 square feet, 0.022 acres, more or less, all being situated in the County of Cook and the State of Illinois.

DESCRIPTION OF EASEMENT TO BE VACATED

Part of Lot 1 as designated upon Thorntons Prospect Heights, being a re-subdivision of Lot 88 and part of Lot 89 in C.A. Goelz's Arlington Heights Gardens, all in part of the Northeast Quarter of Section 20, Township 42 North, Range 11 East of the Third Principal Meridian, the plat of which subdivision was recorded May 16, 2018 as Document No. 1813616024 in the Recorder's Office of Cook County, Illinois, described as follows:

Beginning at the Southwest corner of said Lot 1; thence North 0 degrees 09 minutes 26 seconds East along the West line of said Lot 1, a distance of 71.71 feet; thence North 42 degrees 00 minutes 41 seconds East along the Westerly line of said Lot 1, a distance of 14.99 feet; thence South 0 degrees 09 minutes 26 seconds West, a distance of 82.88 feet to a point in the South line of said Lot 1; thence North 89 degrees 50 minutes 34 seconds West along the South line of said Lot 1, a distance of 10.00 feet to the Point of Beginning, containing 773 square feet, 0.018 acres, more or less, all being situated in the County of Cook and the State of Illinois.

STATE OF ILLINOIS)
COUNTY OF WINNEBAGO) S.S.

We, Arc Design Resources, Inc., an Illinois Professional Design Firm, Number 184-001334 do hereby declare that we have prepared the Plat hereon drawn for the purpose of Dedicating and Vacating certain Easements as shown, and that this plat is a correct representation of said Dedications and Vacations.

All dimensions are in feet and decimal parts thereof, no angles or distances shown hereon may be assumed by scaling.

Given under my hand and Seal this _______ day of _______________________, 2019.

____

Lee S. Sprecher
Illinois Professional Land Surveyor No. 3436
Arc Design Resources, Inc.
5291 Zenith Parkway
Loves Park, IL 61111
(815) 484-4300 *My current license expires: ___________________________*

STATE OF ILLINOIS
LEE S. SPRECHER
035-3436
LOVES PARK
IL
PROFESSIONAL LAND SURVEYOR

OWNER'S CERTIFICATE

STATE OF ___________)
COUNTY OF ___________) S.S

THIS IS TO CERTIFY THAT THE UNDERSIGNED ARE THE AUTHORIZED REPRESENTATIVES OF ___________________________ WHICH IS THE OWNER OF THE LAND DESCRIBED HEREON, AND HAS CAUSED THE SAME TO BE SURVEYED AND PLATTED AS SHOWN HEREON, AS INDICATED HEREON, FOR THE USES AND PURPOSES THEREIN SET FORTH, AND DOES HEREBY ACKNOWLEDGE AND ADOPT THE SAME UNDER THE STYLE AND TITLE HEREON INDICATED
DATED THIS _______________ DAY OF ___________________, 2018.

BY: ____

PRINTED NAME AND TITLE: ____

ATTEST: ____

PRINTED NAME AND TITLE: ____

NOTARY CERTIFICATE

STATE OF __________)
COUNTY OF ________) S.S.

I,___________________________ A NOTARY PUBLIC IN AND FOR SAID COUNTY IN THE STATE AFORESAID, DO HEREBY CERTIFY THAT ________________________________ AS ________________________________ (TITLE)
____ AS ________________________________ (TITLE)
DID PERSONALLY APPEAR BEFORE ME THIS DAY AND ACKNOWLEDGE THAT THEY DID SIGN THE HERON DRAWN PLAT AS THEIR FREE AND VOLUNTARY ACT.

GIVEN UNDER MY HAND AND NOTARIAL SEAL
THIS ____ DAY OF _________, 2019.

_____________________________ _____________________________
NOTARY PUBLIC *COMMISSION EXPIRES*

EASEMENT PROVISIONS

AN EASEMENT FOR SERVING THE RESUBDIVISION AND OTHER PROPERTY WITH ELECTRIC AND COMMUNICATIONS AND TELEVISION SERVICE IS HEREBY RESERVED FOR AND GRANTED TO:

COMMONWEALTH EDISON COMPANY; AMERITECH; TELENOIS, INC. D.B.A. AT&T CABLE SERVICES GROUP; CITY OF PROSPECT HEIGHTS; GRANTEES

THEIR RESPECTIVE LICENSEES, SUCCESSORS, AND ASSIGNS, JOINTLY AND SEVERALLY, TO CONSTRUCT, OPERATE, REPAIR, MAINTAIN, MODIFY, RECONSTRUCT, REPLACE, SUPPLEMENT, RELOCATE AND REMOVE, FROM TIME TO TIME, POLES, GUYS, ANCHORS, WIRES, CABLES, CONDUITS, MANHOLES, TRANSFORMERS, PEDESTALS, EQUIPMENT CABINETS, OR OTHER FACILITIES USED IN CONNECTION WITH OVERHEAD AND UNDERGROUND TRANSMISSION AND DISTRIBUTION OF ELECTRICITY, COMMUNICATIONS, SOUNDS AND SIGNALS IN, OVER, UNDER, ACROSS, ALONG AND UPON THE SURFACE OF THE PROPERTY SHOWN WITHIN THE DASHED OR DOTTED LINES (OR SIMILAR DESIGNATION) ON THE PLAT AND MARKED "EASEMENT", "UTILITY EASEMENT", "PUBLIC UTILITY EASEMENT", "P.U.E." (OR SIMILAR DESIGNATION), THE PROPERTY DESIGNATED IN THE DECLARATION OF CONDOMINIUM AND/OR ON THIS PLAT AS "COMMON ELEMENTS", AND THE PROPERTY DESIGNATED ON THE PLAT AS "COMMON AREA OR AREAS", AND THE PROPERTY DESIGNATED ON THE PLAT FOR STREETS AND ALLEYS, WHETHER PUBLIC OR PRIVATE, TOGETHER WITH THE RIGHTS TO INSTALL REQUIRED SERVICE CONNECTIONS OVER OR UNDER THE SURFACE OF EACH LOT AND COMMON AREA OR AREAS TO SERVE IMPROVEMENTS THEREON, OR ON ADJACENT LOTS, AND COMMON AREA OR AREAS, THE RIGHT TO CUT, TRIM OR REMOVE TREES, BUSHES, ROOTS AND SAPLINGS AND TO CLEAR OBSTRUCTIONS FROM THE SURFACE AND SUBSURFACE AS MAY BE REASONABLY REQUIRED INCIDENT TO THE RIGHTS HEREIN GIVEN, AND THE RIGHT TO ENTER UPON THE RESUBDIVIDED PROPERTY FOR ALL SUCH PURPOSES. OBSTRUCTIONS SHALL NOT BE PLACED OVER GRANTEES' FACILITIES OR IN, UPON OR OVER THE PROPERTY WITHIN THE DASHED OR DOTTED LINES (OR SIMILAR DESIGNATION) MARKED "EASEMENT", "UTILITY EASEMENT", "PUBLIC UTILITY EASEMENT", "P.U.E." (OR SIMILAR DESIGNATION), WITHOUT THE PRIOR WRITTEN CONSENT OF THE GRANTEES. AFTER INSTALLATION OF ANY SUCH FACILITIES, THE GRADE OF THE RESUBDIVIDED PROPERTY SHALL NOT BE ALTERED IN A MANNER SO AS TO INTERFERE WITH THE PROPER OPERATION AND MAINTENANCE THEREOF.

THE TERM "COMMON ELEMENTS" SHALL HAVE THE MEANING SET FORTH FOR SUCH TERM IN THE "CONDOMINIUM PROPERTY ACT", CHAPTER 765 ILCS 605/2, AS AMENDED FROM TIME TO TIME.

THE TERM "COMMON AREA OR AREAS" IS DEFINED AS A LOT, PARCEL OR AREA OF REAL PROPERTY, THE BENEFICIAL USE AND ENJOYMENT OF WHICH IS RESERVED IN WHOLE OR AS A APPORTIONMENT TO THE SEPARATELY OWNED LOTS, PARCELS OR AREAS WITHIN THE PLANNED DEVELOPMENT, EVEN THOUGH SUCH BE OTHERWISE DESIGNATED ON THE PLAT BY TERMS SUCH AS "OUTLOTS", "COMMON ELEMENTS", "OPEN SPACE", "OPEN AREA", "COMMON GROUND", "PARKING", AND "COMMON AREA".

THE TERM "COMMON AREAS OR AREAS", AND "COMMON ELEMENTS" INCLUDE REAL PROPERTY SURFACED WITH INTERIOR DRIVEWAYS AND WALKWAYS, BUT EXCLUDES REAL PROPERTY PHYSICALLY OCCUPIED BY A BUILDING, SERVICE BUSINESS DISTRICT OR STRUCTURES SUCH AS A POOL, RETENTION POND OR MECHANICAL EQUIPMENT.

RELOCATION OF FACILITIES WILL BE DONE BY GRANTEES AT COST OF THE GRANTOR / LOT OWNER, UPON WRITTEN REQUEST.

AN EASEMENT IS HEREBY RESERVED FOR AND GRANTED TO NORTHERN ILLINOIS GAS COMPANY, ITS SUCCESSORS AND ASSIGNS ("NI-GAS") TO INSTALL, OPERATE, MAINTAIN, REPAIR, REPLACE AND REMOVE, FACILITIES USED IN CONNECTION WITH THE TRANSMISSION AND DISTRIBUTION OF NATURAL GAS IN, OVER, UNDER, ACROSS, ALONG AND UPON THE SURFACE OF THE PROPERTY SHOWN ON THIS PLAT MARKED "EASEMENT", "COMMON AREA OR AREAS" AND STREETS AND ALLEYS, WHETHER PUBLIC OR PRIVATE, AND THE PROPERTY DESIGNATED IN THE DECLARATION OF CONDOMINIUM AND/OR ON THIS PLAT AS "COMMON ELEMENTS", TOGETHER WITH THE RIGHT TO INSTALL REQUIRED SERVICE CONNECTIONS OVER OR UNDER THE SURFACE OF EACH LOT AND COMMON AREA OR AREAS TO SERVE IMPROVEMENTS THEREON, OR ON ADJACENT LOTS, AND COMMON AREA OR AREAS, AND TO SERVE OTHER PROPERTY, ADJACENT OR OTHERWISE, AND THE RIGHT TO REMOVE OBSTRUCTIONS, INCLUDING BUT NOT LIMITED TO, TREES, BUSHES, ROOTS AND FENCES, AS MAY BE REASONABLY REQUIRED INCIDENT TO THE RIGHTS HEREIN GIVEN, AND THE RIGHT TO ENTER UPON THE PROPERTY FOR ALL SUCH PURPOSES. OBSTRUCTIONS SHALL NOT BE PLACED OVER NI-GAS' FACILITIES OR IN, UPON OR OVER THE PROPERTY IDENTIFIED ON THIS PLAT FOR UTILITY PURPOSES WITHOUT THE PRIOR WRITTEN CONSENT OF NI-GAS. AFTER INSTALLATION OF ANY SUCH FACILITIES, THE GRADE OF THE PROPERTY SHALL NOT BE ALTERED IN A MANNER SO AS TO INTERFERE WITH THE PROPERTY OPERATION AND MAINTENANCE THEREOF.

THE TERM "COMMON ELEMENTS" SHALL HAVE THAT MEANING SET FORTH FOR SUCH TERM IN SECTION 605/2(E) OF THE "CONDOMINIUM PROPERTY ACT" (ILLINOIS COMPILED STATUTES, CH. 765, SEC. 605/2(E)), AS AMENDED FROM TIME TO TIME.

THE TERM "COMMON AREA OR AREAS" IS DEFINED AS A LOT, PARCEL OR AREA OF REAL PROPERTY, INCLUDING REAL PROPERTY SURFACED WITH INTERIOR DRIVEWAYS AND WALKWAYS, THE BENEFICIAL USE AND ENJOYMENT OF WHICH IS RESERVED IN WHOLE AS AN APPURTENANCE TO THE SEPARATELY OWNED LOTS, PARCELS OR AREAS WITHIN THE PROPERTY, EVEN THOUGH SUCH AREAS MAY BE DESIGNATED ON THIS PLAT BY OTHER TERMS.

PUBLIC UTILITY EASEMENTS PROVIDED, SHALL BE FOR THE USE OF MUNICIPAL SEWER AND WATER LINES, STORM DRAINAGE AND PUBLIC UTILITY LINES, LINES FOR ANY CABLE TELEVISION FRANCHISE GRANTED BY THE CITY OF PROSPECT HEIGHTS, AND OTHER MUNICIPAL USES.

CITY ENGINEER CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF COOK) S.S.

APPROVED BY THE CITY ENGINEER OF THE CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS
THIS _________ DAY OF _________, 2019.

____
CITY ENGINEER

CITY TREASURER CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF COOK) S.S.

I _____________________________ CITY TREASURER FOR THE CITY OF PROSPECT HEIGHTS, ILLINOIS, FIND NO DEFERRED INSTALLMENTS OF OUTSTANDING UNPAID SPECIAL ASSESSMENTS DUE AGAINST ANY OF THE LAND INCLUDED IN THE ABOVE PLAT.
DATED THIS _________ DAY OF _________, 2019.

____
CITY TREASURER

CITY PLANNING AND ZONING CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF COOK) S.S.

APPROVED BY THE PLANNING AND ZONING BOARD OF APPEALS OF THE CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS
THIS _________ DAY OF ______________, 2019.

_____________________________ _____________________________
CITY CLERK *SECRETARY*

CITY COUNCIL CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF COOK) S.S.

APPROVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS
THIS _________ DAY OF ______________ , 2019.

SIGNED: ______________________________ ATTEST:______________________________
MAYOR *CITY CLERK*

COUNTY CLERK CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF COOK) S.S.

I, ______________COUNTY CLERK OF COOK COUNTY. ILLINOIS, DO HEREBY CERTIFY THAT THERE ARE NO DELINQUENT GENERAL TAXES. UNPAID CURRENT GENERAL TAXES, NO UNPAID FORFEITED TAXES, NO DELINQUENT OR UNPAID CURRENT SPECIAL ASSESSMENTS, AND NO REDEEMABLE TAX SALES AGAINST ANY OF THE LAND INCLUDED IN THE RESUBDIVISION PLAT. I FURTHER CERTIFY THAT I HAVE RECEIVED ALL STATUTORY FEES IN CONNECTION WITH THE ANNEXED PLAT.
GIVEN UNDER MY HAND AND SEAL OF THE COUNTY CLERK OF COOK COUNTY, ILLINOIS
THIS ____________ DAY OF ______________ , 2019.

____
COUNTY CLERK

COUNTY RECORDER CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF COOK) S.S.

THIS INSTRUMENT NUMBER ___________________ WAS FILED FOR RECORD IN THE RECORDER'S OFFICE OF COOK COUNTY, ILLINOIS, THIS _______ DAY OF ___________________ A.D. 2019, AT _____ O'CLOCK __. M.

____
COOK COUNTY RECORDER

City of Prospect Heights

Department of Building & Zoning
8 North Elmhurst Road, Prospect Heights Illinois, 60070-6070
Office:847/398-6070 x 211-FAX: 847/590-1854
www.prospect-heights.il.us

MEMORANDUM

Date: October 31, 2019

To: Mayor Helmer & Aldermen

From: Daniel A. Peterson, Director of Building & Development

Subject: PZBA Case No. 19-15 LC – Final Plat of Big Fish Estate Subdivision
1120 & 1128 N. Drury Lane, Arlington Heights, IL

Please be advised that Gina Bertolini, owner of the two parcels referenced applied for approval of lot consolidation and final plat of subdivision. The applicant owns both properties and desires to consolidate the lots into a single lot to construct a new single-family residence.

Staff and the city engineer have reviewed the plat of consolidation documents and find them in compliance with City Code.

The PZBA in the role of the Plan Commission held a public meeting on October 24, 2019 to consider the application. Mr. and Mrs. Bertolini explained their plans for the property. After discussion, the PZBA voted 5-0 to recommend approval of the Final Plat of Big Fish Estate Subdivision and lot consolidation.

Recommendation: Approve Resolution R-19-51 Final Plat of Big Fish Estate Subdivision.

Resolution No. R-19-51

A RESOLUTION APPROVING A FINAL PLAT OF BIG FISH ESTATE SUBDIVISION

Whereas, the owners of the property located at 1120 and 1128 N. Drury Lane have submitted a final plat of subdivision for a lot consolidation of the subject property, legally described in Exhibit A; and

Whereas, the owners desire to construct a compliant single-family residence on the lot;

Whereas, the Plan/Zoning Board of Appeals (PZBA) reviewed the final plat of Big Fish Estate Subdivision at the October 24, 2019 regular meeting and recommended approval; and

Whereas, the Mayor and City Council have reviewed the recommendation of the PZBA;

Now, Therefore, Be It Resolved by the City Council of the City of Prospect Heights, Illinois, as follows:

Section 1: That the final plat of Big Fish Estate Subdivision attached hereto as Exhibit B is hereby approved.

Section 2: That this resolution and all Exhibits attached hereto shall be recorded at the Cook County Recorder of Deeds at the expense of the Owner.

Passed and approved this 11th day of November 2019.

____

Nicholas J. Helmer, Mayor

Attest:

____

City Clerk

Ayes:

Nays:

Absent:

Exhibit A

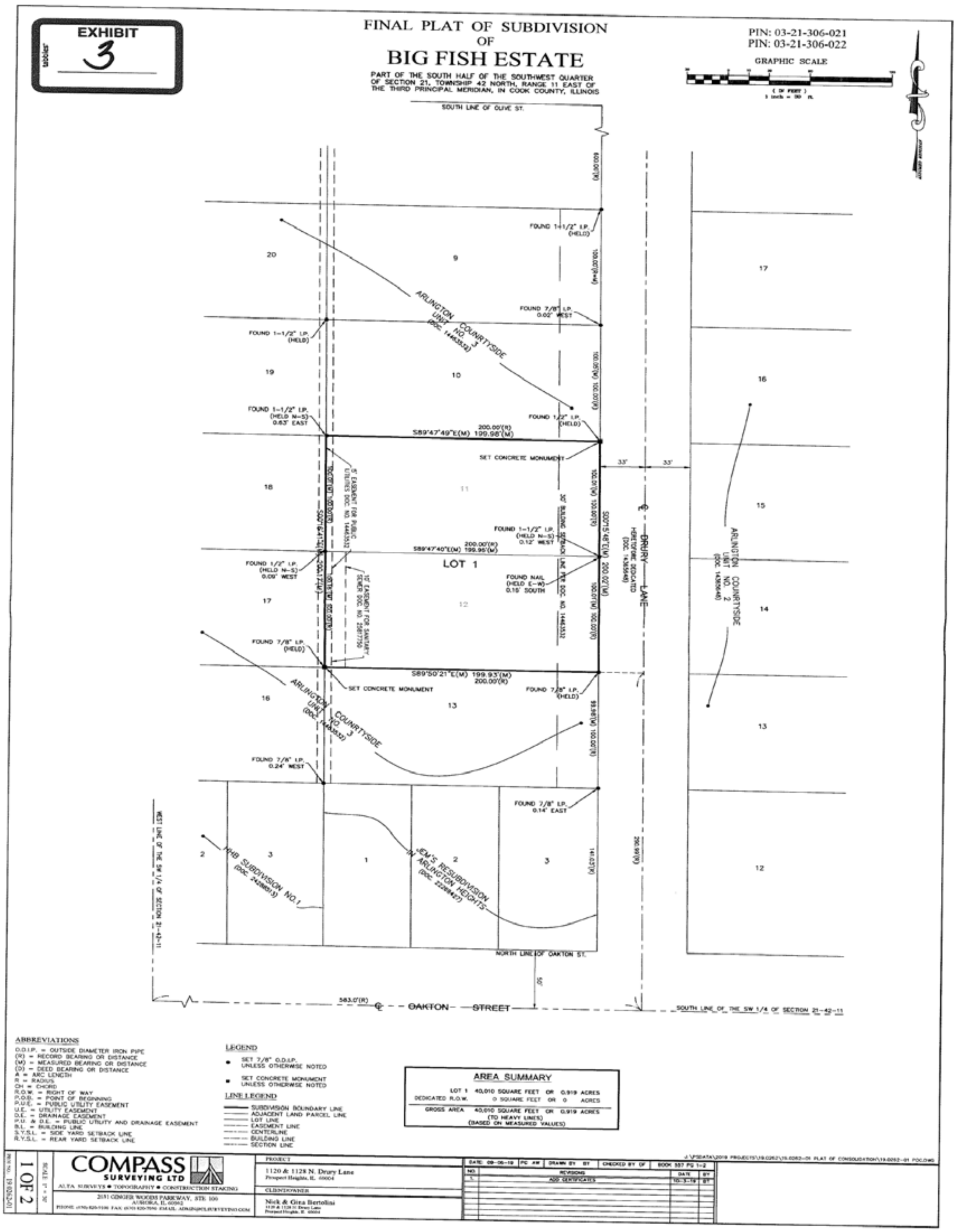
Big Fish Estate Subdivision

PART OF THE SOUTH HALF OF THE SOUTHWEST QUARTER OF SECTION 21, TOWNSHIP 42, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS

EXHIBIT B

FINAL PLAT OF SUBDIVISION OF BIG FISH ESTATE

Prepared by Compass Surveying, LTD, 10-3-19



FINAL PLAT OF SUBDIVISION
OF
BIG FISH ESTATE

PART OF THE SOUTH HALF OF THE SOUTHWEST QUARTER OF SECTION 21, TOWNSHIP 42 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS

OWNER'S CERTIFICATE

STATE OF ______________)
SS
COUNTY OF ______________)

WE ,THE UNDERSIGNED, ______________________________ OWNERS OF THE REAL ESTATE SHOWN AND DESCRIBED HEREIN, DO HEREBY LAY OFF, PLAT AND SUBDIVIDE SAID REAL ESTATE IN ACCORDANCE WITH THE WITHIN PLAT. THIS SUBDIVISION SHALL BE KNOWN AND DESIGNATED AS "SWORDFISH SUBDIVISION",

ALSO, THIS IS TO CERTIFY THAT THE PROPERTY BEING SUBDIVIDED AFORESAID AND, TO THE BEST OF OWNER'S KNOWLEDGE AND BELIEF, SAID SUBDIVISION LIES ENTIRELY WITHIN THE LIMITS OF HIGH SCHOOL DISTRICT 214, CONSOLIDATED COMMUNITY SCHOOL DISTRICT 23 AND HARPER COMMUNITY COLLEGE DISTRICT #512.

DATED AT ______________________________ ILLINOIS,

THIS _______ DAY OF ______________________________ 20____

BY: ______________________________
OWNER

____
ADDRESS

NOTARY'S CERTIFICATE

STATE OF ______________)
SS
COUNTY OF ______________)

I, ______________________________, A NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE AFORESAID, DO HEREBY CERTIFY THAT

______________________________ PERSONALLY KNOWN TO ME TO BE THE SAME PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING OWNER'S CERTIFICATE

AS SUCH ______________________________ APPEARED BEFORE ME THIS DAY IN PERSON AND ACKNOWLEDGED THAT HE/SHE SIGNED AND DELIVERED THE SAID INSTRUMENT AS THEIR OWN FREE AND VOLUNTARY ACT, FOR THE USES AND PURPOSES THEREIN SET FORTH.

GIVEN UNDER MY HAND AND NOTARIAL SEAL

THIS _______ DAY OF ______________________________ , 20____

BY: ______________________________
NOTARY PUBLIC

MORTGAGEE'S CERTIFICATE

STATE OF ILLINOIS)
SS
COUNTY OF ______________)

______________________________ AS MORTGAGEE UNDER

PROVISIONS OF A CERTAIN MORTGAGE DATED ______________________________

AND RECORDED IN THE RECORDER'S OFFICE OF ______________ COUNTY, ILLINOIS,

AS DOCUMENT NUMBER ______________________________
HEREBY CONSENTS TO RECORDING OF THE SUBDIVISION HEREIN SHOWN.

DATED AT ______________________________

THIS _______ DAY OF ______________________________ A.D., 20____ .

BY: ______________________ BY: ______________________

TITLE: ______________________ TITLE: ______________________

NOTARY'S CERTIFICATE

STATE OF ILLINOIS)
SS
COUNTY OF ______________)

I, ______________________________ A NOTARY PUBLIC IN THE COUNTY AND STATE AFORESAID, DO HEREBY CERTIFY THAT

______________________ (TITLE) AND ______________________ (TITLE)

OF ______________________ (COMPANY), WHO ARE PERSONALLY KNOWN TO ME TO BE THE SAME PERSONS WHO ARE SUBSCRIBED TO THE FOREGOING MORTGAGEE'S CERTIFICATE APPEARED BEFORE ME THIS DAY IN PERSON AND ACKNOWLEDGED THE EXECUTION OF THIS INSTRUMENT IN THEIR CAPACITY FOR THE FOR THE USES AND PURPOSES THEREIN SET FORTH AS THE FREE AND VOLUNTARY ACT AN DEED OF SAID CORPORATION.

GIVEN UNDER MY HAND AND NOTARIAL SEAL

THIS _______ DAY OF ______________________ A.D., 20____ .

BY: ______________________________
NOTARY PUBLIC

COOK COUNTY RECORDER'S CERTIFICATE

STATE OF ______________)
SS
COUNTY OF ______________)

THIS INSTRUMENT NUMBER ______________ WAS FILED FOR RECORD IN THE RECORDER'S OFFICE OF COOK COUNTY, ILLINOIS, THIS __ DAY OF ______________, A.D., 20__ AT _____ O'CLOCK, M.

____
COOK COUNTY RECORDER

COOK COUNTY CLERK'S CERTIFICATE

STATE OF ILLINOIS)
SS
COUNTY OF COOK)

I, ______________________________ COUNTY CLERK OF COOK COUNTY, ILLINOIS, DO HEREBY CERTIFY THAT THERE ARE NO DELINQUENT TAXES, NO UNPAID FORFEITED TAXES AND NO REDEEMABLE TAX SALES AGAINST ANY OF THE LAND INCLUDED IN THIS PLAT.

I FURTHER CERTIFY THAT I HAVE RECEIVED ALL STATUTORY FEES IN CONNECTION WITH THE ANNEXED PLAT.

GIVEN UNDER MY HAND AND SEAL AT ______________________ COOK COUNTY, ILLINOIS, THIS ________ DAY OF ______________ A.D., 20________

BY: ______________________________
COUNTY CLERK

CITY ENGINEER'S CERTIFICATE

STATE OF ILLINOIS)
SS
COUNTY OF COOK)

I, ______________________ AS CITY ENGINEER OF THE CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS, DO HEREBY CERTIFY THAT THIS DOCUMENT IS APPROVED UNDER MY OFFICES.

THIS ______________DAY OF ______________ A.D., 20_

____
CITY ENGINEER

CITY COLLECTOR

STATE OF ILLINOIS)
SS
COUNTY OF COOK)

I, ______________________, COLLECTOR FOR THE CITY OF PROSPECT HEIGHTS, DO HEREBY CERTIFY THAT I FIND NO DEFERRED INSTALLMENTS OF OUTSTANDING UNPAID SPECIAL ASSESSMENTS AGAINST THE TRACT OF LAND INCLUDED IN THE PLAT HEREON DRAWN.

DATED AT PROSPECT HEIGHTS, ILLINOIS

THIS__________ DAY OF______________ A.D., 20,

BY: ______________________________

PLANNING COMMISSION CERTIFICATE

STATE OF ILLINOIS)
SS
COUNTY OF COOK)

I,______________________, AS CHAIRMAN OF THE PLANNING COMMISSION OF THE CITY OF PROSPECT HEIGHTS, ILLINOIS, DO HEREBY CERTIFY THAT THIS DOCUMENT HAS BEEN APPROVED BY SAID COMMISSION

THIS ______________ DAY OF ______________ A.D., 20,

PLANNING COMMISSION CITY OF PROSPECT HEIGHTS, ILLINOIS

____
CHAIRMAN

CITY COUNCIL CERTIFICATE

STATE OF ILLINOIS)
SS
COUNTY OF COOK)

APPROVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS,

THIS ______________ DAY OF ______________, A.D., 20___ .

CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS.

ATTEST: ______________________
CITY CLERK

BY: ______________________
MAYOR

SURVEYOR'S AUTHORIZATION TO RECORD

I HEREBY DESIGNATE ______________________________ AND/OR REPRESENTATIVES THEREOF, TO RECORD THIS PLAT, A TRUE COPY OF WHICH HAS BEEN RETAINED BY ME TO ASSURE NO CHANGES HAVE BEEN MADE TO SAID PLAT.

DATED THIS ______ DAY OF______________________, 20____ AT AURORA, KANE COUNTY, ILLINOIS.

COMPASS SURVEYING LTD
PROFESSIONAL DESIGN FIRM
LAND SURVEYOR CORPORATION NO. 184-002778
LICENSE EXPIRES 4/30/2021

BY: ______________________________
DAVID P. FILIPSKI
ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 3352
LICENSE EXPIRES 11/30/20

SURVEYOR'S CERTIFICATE

STATE OF ILLINOIS)
SS
COUNTY OF KANE)

I, DAVID P. FILIPSKI, ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 3352, HAVE SURVEYED AND SUBDIVIDED THE FOLLOWING PROPERTY:
LOTS 11 AND 12 IN ARLINGTON HEIGHTS COUNTRYSIDE UNIT NO. 3, BEING A SUBDIVISION OF PART OF THE WEST 550 FEET OF THE SOUTH HALF OF THE SOUTHWEST QUARTER OF SECTION 21, TOWNSHIP 42 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED DECEMBER 16, 1948, AS DOCUMENT NUMBER 14463532 IN COOK COUNTY, ILLINOIS.

AS SHOWN BY THE ANNEXED PLAT WHICH IS A CORRECT REPRESENTATION OF SAID SURVEY AND SUBDIVISION. ALL DISTANCES ARE SHOWN IN FEET AND DECIMALS THEREOF. ALL THIS SUBDIVISION IS WITHIN THE CITY OF PROSPECT HEIGHTS WHICH HAS ADOPTED AN OFFICIAL COMPREHENSIVE PLAN AND IS EXERCISING THE SPECIAL POWERS AUTHORIZED BY THE STATE OF ILLINOIS ACCORDING TO 65 ILCS 5/11-12-6 AS HERETOFORE AND HEREAFTER AMENDED, AND THIS SITE FALLS WITHIN "OTHER AREAS ZONE X" (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN) AS DEFINED BY THE FLOOD INSURANCE RATE MAP, MAP NUMBER 17031C0202J HAVING A REVISED DATE OF AUGUST 19, 2008.

GIVEN UNDER MY HAND AND SEAL AT AURORA, ILLINOIS

THIS _______ DAY OF ______________________ 20____

COMPASS SURVEYING LTD
PROFESSIONAL DESIGN FIRM
LAND SURVEYOR CORPORATION NO. 184-002778
LICENSE EXPIRES 4/30/2021

BY: ______________________________
DAVID P. FILIPSKI
ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 3352
LICENSE EXPIRES 11/30/2020

J:\PSDATA\2019 PROJECTS\19.0262\19.0262-01 PLAT OF CONSOLIDATION\19.0262-01 POC.DWG

PROJ NO. 19.0262-01 | 2 OF 2 | SCALE 1" = N/A

COMPASS SURVEYING LTD
ALTA SURVEYS • TOPOGRAPHY • CONSTRUCTION STAKING
2631 GINGER WOODS PARKWAY, STE. 100
AURORA, IL 60502
PHONE (630) 820-9100 FAX (630) 820-7030 EMAIL: ADMIN@CLSURVEYING.COM

PROJECT
1120 & 1128 N. Drury Lane
Prospect Heights, IL 60004

CLIENT/OWNER
Nick & Gina Bertolini
1120 & 1128 N. Drury Lane
Prospect Heights, IL 60004

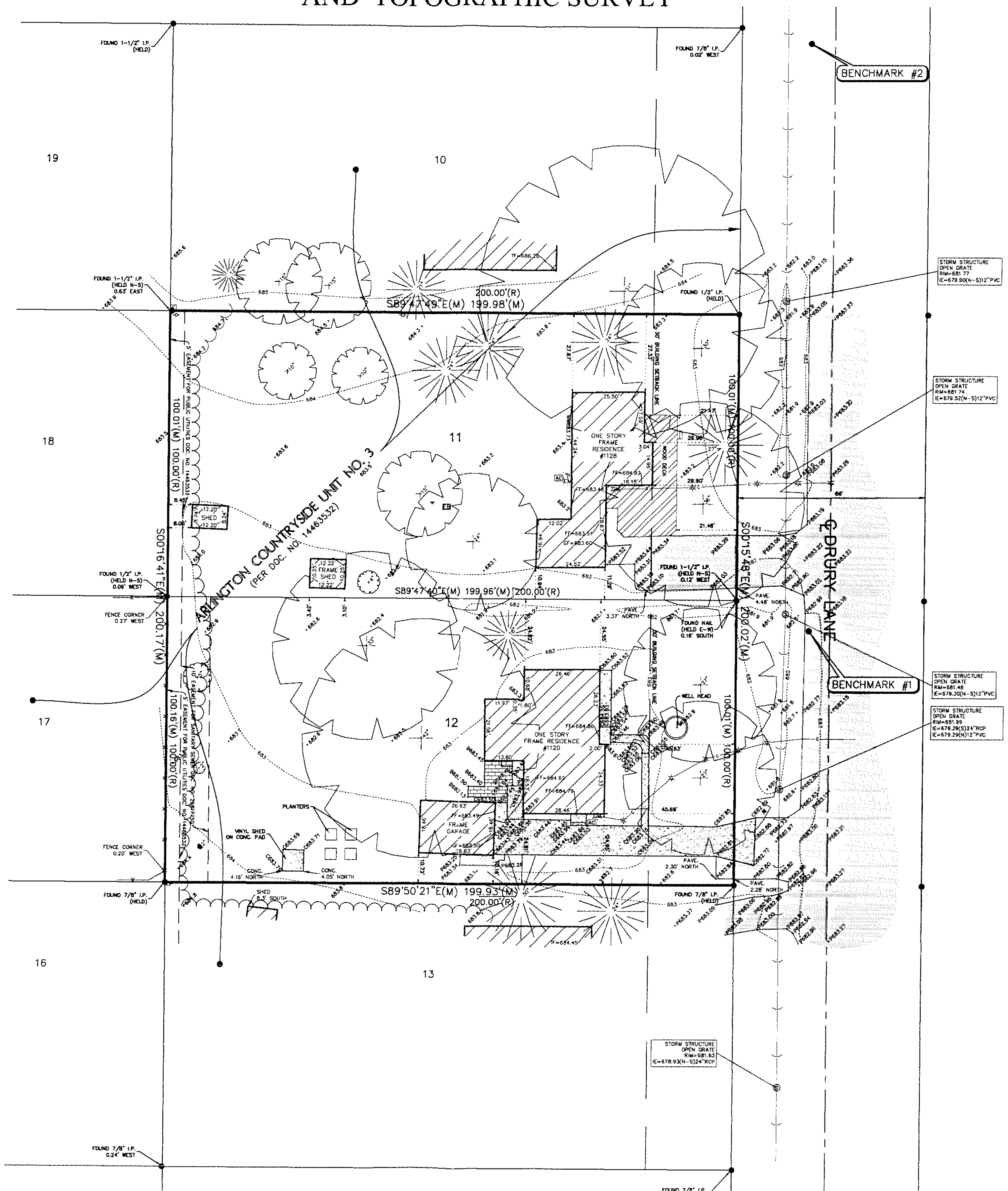
DATE: 09-06-19 | FC AW | DRAWN BY BT | CHECKED BY DF | BOOK 557 PG 1-2

NO.	REVISIONS	DATE	BY
1.	ADD CERTIFICATES	10-3-19	BT

BOUNDARY
AND TOPOGRAPHIC SURVEY

LEGAL DESCRIPTION

LOTS 11 AND 12 IN BLOCK 5 IN ARLINGTON COUNTRYSIDE UNIT NO. 3, BEING A SUBDIVISION OF THE WEST 550 FEET OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF SECTION 21, TOWNSHIP 42 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERDIAN, IN COOK COUNTY, ILLINOIS.



GRAPHIC SCALE

(IN FEET)
1 inch = 20 ft.

AREA SUMMARY
(TO HEAVY LINES)
40,010 SQUARE FEET
OR
0.919 ACRES
(BASED ON MEASURED VALUES)

GRID NORTH

BENCHMARKS

REFERENCE BENCHMARK:
NATIONAL GEODETIC SURVEY MONUMENT LD020
PID #DM3897

STAINLESS STEEL ROD IN FLANGE APPROXIMATELY 72 SOUTH OF SOUTH EDGE OF PAVEMENT OF NORTH WILKE ROAD AND 18 FOOT WEST OF EDGE OF PAVEMENT OF NORTH CHICAGO AVENUE, 10 FEET EAST OF CONCRETE DIVIDER WALL

DATUM: NAVD88
ELEVATION = 734.95

SITE BENCHMARKS:

SITE BENCHMARK #1
NAIL IN WEST EDGE OF PAVEMENT OF DRURY LANE APPROXIMATELY 89 FEET NORTH OF THE SOUTH LINE OF LOT 12

ELEVATION = 682.99

SITE BENCHMARK #2
NAIL IN WEST EDGE OF PAVEMENT OF DRURY LANE APPROXIMATELY 94.5 FEET NORTH OF THE NORTH LINE OF LOT 11

ELEVATION = 682.95

LEGEND

FOUND 7/8" O.D.I.P. UNLESS OTHERWISE NOTED (HELD LOCATION)
CONCRETE MONUMENT
CROSS IN CONCRETE
MANHOLE
STORM STRUCTURE
SANITARY MANHOLE
CLEANOUT
FLARED END SECTION
TRANSFORMER PAD
ELECTRIC MANHOLE
ELECTRIC BOX
ELECTRIC PEDESTAL
ELECTRIC MARKER
ELECTRIC METER
UTILITY POLE
UTILITY POLE W/LIGHT
UTILITY POLE W/TSF
GUY POLE
OVERHEAD TRAFFIC SIGNAL
TRAFFIC SIGNAL MANHOLE
LIGHT
LIGHT POLE
HAND HOLE
VALVE VAULT
FIRE HYDRANT
IRRIGATION CONTROL VALVE
POST INDICATOR VALVE
SIAMESE WATER CONNECTION
WATER MARKER
WATER METER
VALVE BOX
B/BOX
TELEPHONE MANHOLE
TELEPHONE NETWORK INTERFACE
TELEPHONE MARKER
TELEPHONE PEDESTAL
CABLE TELEVISION PEDESTAL

GAS METER
GAS VALVE
GAS MARKER
DOWN SPOUT
BORING HOLE
MONITORING WELL
GATE POST
BOLLARD POLE
SIGN
FLAG POLE
MAILBOX
SANITARY SEWER
STORM SEWER
WATER MAIN
GAS MAIN
ELECTRIC LINE
OVERHEAD WIRES
TELEPHONE LINE
CONIFEROUS TREE W/APPROX. DIAMETER
DECIDUOUS TREE W/APPROX. DIAMETER MS=MULTI-STEM
(DRIP LINE SHOWN IS APPROXIMATE)
ELEVATION
BITUMINOUS PAVEMENT
CONCRETE SURFACE
DEPRESSED CURB
GRAVEL SURFACE
LANDSCAPE AREA
STONE SURFACE
DETECTABLE TACTILE WARNING SURFACE
BRICK PAVERS
WOOD FENCE
CHAIN LINK FENCE
METAL FENCE
METAL GUARDRAIL
OVERHEAD TRAFFIC ARM

ABBREVIATIONS

O.D.I.P. = OUTSIDE DIAMETER IRON PIPE
TF = TOP OF FOUNDATION
FF = FINISHED FLOOR
FES = FLARED END SECTION
VCP = VITRIFIED CLAY PIPE
DIP = DUCTILE IRON PIPE
PVC = POLYVINYL CHLORIDE
RCP = REINFORCED CONCRETE PIPE
CMP = CORRUGATED METAL PIPE
(R) = RECORD BEARING OR DISTANCE
(M) = MEASURED BEARING OR DISTANCE
(C) = CALCULATED BEARING OR DISTANCE
(D) = DEED BEARING OR DISTANCE
A = ARC LENGTH
R = RADIUS
CH = CHORD
CB = CHORD BEARING
B.S.L. = BUILDING SETBACK LINE
U.E. = UTILITY EASEMENT
D.E. = DRAINAGE EASEMENT
P.U.E. = PUBLIC UTILITY EASEMENT
P.O.C. = POINT OF COMMENCEMENT
P.O.B. = POINT OF BEGINNING
P.U. & D.E. = PUBLIC UTILITY AND DRAINAGE EASEMENT
BC = BACK OF CURB
BOC = BACK OF DEPRESSED
FL = FLOW LINE
C = CONCRETE
P = PAVEMENT
G = GRAVEL
EW = EDGE OF WALK
TW = TOP OF WALL
TP = TOP OF PIPE
IE = INVERT ELEVATION
PL = PROPERTY LINE
DS = DOWN SPOUT
S.F. = SQUARE FEET
SL = SHORE LINE
TSF = TRANSFORMER
B = PAVERS

LINE LEGEND

LIMITS OF LAND PER LEGAL DESCRIPTION
ADJACENT LAND
PARCEL LINE
EASEMENT LINE
CENTERLINE
BUILDING SETBACK LINE
SECTION LINE
EXISTING CONTOUR

EXHIBIT
tabbies
2

CERTIFICATION

STATE OF ILLINOIS)
COUNTY OF KANE) SS

THE ABOVE DESCRIBED PROPERTY WAS SURVEYED UNDER THE DIRECTION OF AN ILLINOIS PROFESSIONAL LAND SURVEYOR ON 9-3-19. ALL DISTANCES SHOWN ARE IN FEET AND DECIMAL PARTS THEREOF.

THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY.

THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR TOPOGRAPHIC SURVEYS.

COMPASS SURVEYING LTD
PROFESSIONAL DESIGN FIRM
LAND SURVEYOR CORPORATION NO. 184.002778
LICENSE EXPIRES 4/30/21

BY: ______________________ DATE: 9-6-19

ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 3352

LICENSE EXPIRES 11/30/2020

J:\PSDATA\2019 PROJECTS\19.0262\19.0262 BNDY TOPO.DWG

811
Know what's below. Call before you dig.

UTILITY STATEMENT

THE UNDERGROUND UTILITIES SHOWN HAVE BEEN LOCATED FROM VISIBLE FIELD EVIDENCE AND EXISTING DRAWINGS, MAPS AND RECORDS SUPPLIED TO SURVEYOR. THE SURVEYOR MAKES NO GUARANTEES THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE SURVEYOR FURTHER DOES NOT WARRANT THAT THE UNDERGROUND UTILITIES SHOWN ARE IN THE EXACT LOCATION INDICATED, ALTHOUGH THEY ARE LOCATED AS ACCURATELY AS POSSIBLE FROM AVAILABLE INFORMATION. THE SURVEYOR HAS PHYSICALLY LOCATED VISIBLE STRUCTURES; HOWEVER, HE HAS NOT PHYSICALLY LOCATED THE UNDERGROUND LINES.

DATE: 9-5-19	PC AW	DRAWN BY BT	CHECKED BY DF	BOOK 557 PG 1-2

NO.	REVISIONS	DATE	BY

PROJECT
1120 & 1128 NORTH DRURY LANE
ARLINGTON HEIGHTS, IL

CLIENT
NICHOLAS & ASSOCIATES
1001 FEEHANVILLE DRIVE
MT. PROSPECT, IL 60056

COMPASS SURVEYING LTD
ALTA SURVEYS • TOPOGRAPHY • CONSTRUCTION STAKING
2631 GINGER WOODS PARKWAY, STE. 100
AURORA, IL 60502
PHONE: (630) 820-9100 FAX: (630) 820-7030 EMAIL: ADMIN@CLSURVEYING.COM

SCALE: 1" = 20'

PROJ. NO. 19.0262

11A/B

City of Prospect Heights

Department of Building & Zoning
8 North Elmhurst Road, Prospect Heights Illinois, 60070-6070
Office:847/398-6070 x 211-FAX: 847/590-1854
www.prospect-heights.il.us

MEMORANDUM

Date: October 31, 2019

To: Mayor Helmer and City Council

Cc: Joe Wade, City Administrator

From: Daniel A. Peterson, Director of Building & Development

Subject: ZBA Case No. 119-16 Special Use Permit for a Sit Down Restaurant
1612. Rand Road, Arlington Heights, IL – Lola's Pizza Palace

ISSUE: Consideration of a Special Use Permit for a Sit Down Restaurant at 1612 N. Rand Road, Arlington Heights, IL 60004

BACKGROUND:

The PZBA held a public hearing on October 24, 2019 to hear ZBA Case #19-16 an application for a Special Use Permit to allow a sit down restaurant in the B-2A General Special Commercial Zoning District. Lola's Pizza Palace, Maxine and Bruce Barton, presented their application and provided testimony as to the nature of the business and their plans for use of the retail space. The applicants provided testimony that they chose this site to gain a Route 12 frontage and visibility for the restaurant. The restaurant would occupy the vacant existing 1,700 sq. ft. facility. (Secret Garden Restaurant)

The applicant currently has a beer and wine license, but will be seeking a Class A liquor license by separate application. Any request for video gaming will be processed through the Illinois Gaming Board.

The PZBA voted to recommend to the City Council approval of the Special Use Permit for a sit down restaurant in the B2A General/Special Commercial District for Lola's Pizza Palace, without conditions.

After all testimony was presented, the Commissioners voted 5-0 to approve the Special Use Permit. Staff concurs with the recommendation.

RECOMMENDATION: Approve an Ordinance #O-19-31 granting a Special Use Permit for a Sit Down Restaurant for 11612 N. Rand Road, Arlington Heights, IL 60004.

Darrell Taylor

From: Lola's <lolaspizzapalace@gmail.com>
Sent: Tuesday, November 05, 2019 10:43 AM
To: Darrell Taylor
Subject: Lola's Pizza Waiver

***** THIS IS AN EXTERNAL EMAIL *****

To Whom it may concern: I am requesting a waiver of first reading of the special use ordinance for Lola's Pizza Palace. The reason that I am requesting this waiver is so that we can start to remodel our building and to save the two weeks of time that it would take before we could start this project. Your consideration is greatly appreciated as we would like to move forward with our new restaurant. Sincerely,

Maxine Barton
Sent from my iPhone

ORDINANCE NO. O-19-31

AN ORDINANCE APPROVING A SPECIAL USE PERMIT TO ALLOW A SIT DOWN RESTAURANT AT 1612 N. RAND ROAD, ARLINGTON HEIGHTS, IL

WHEREAS, the Zoning Ordinance requires a Special Use Permit to permit a sit down restaurant in the B-2A General Special Commercial Zoning District; and

WHEREAS, Maxine Barton, Lola's Pizza Palace, (Petitioner), has filed an application for a sit down restaurant at 1612 N. Rand Road, Arlington Heights, Illinois (the "Property"); and

WHEREAS, the Plan Zoning Board of Appeals (PZBA) held a public hearing on October 24, 2019, regarding said application; and

WHEREAS, the PZBA has found the application meets the standards for a special use and has recommended that the City Council grant such relief; and

WHEREAS, the Mayor and City Council has reviewed the documents pertinent to the application and the recommendations of the PZBA, concurs with the findings of the PZBA and finds that the standards for the special use have been met;

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

SECTION ONE. The City Council hereby finds and determines that the facts and conditions set forth in the preamble hereto are true, correct and appropriate and hereby adopts same as part of this Ordinance.

SECTION TWO. That a Special Use Permit is hereby granted for a sit down restaurant on the Property and shall run with the use and not with the land.

SECTION THREE. That 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 November, 2019.

____
Nicholas J. Helmer, Mayor

ATTEST:

____
City Clerk

AYES:
NAYS:
ABSENT:

Published in pamphlet form: November 11, 2019

Zoning Review

Date:	October 9, 2019
Reviewer:	Daniel A. Peterson, Director of Building & Development
Applicant:	City of Prospect Heights
Subject Property:	1612 N. Rand Road, Arlington Heights, IL
Application:	ZBA 19-16 SU Special Use Permit for Sit Down Restaurant in a B-2A General District
Project:	Lola's Pizza Palace

Documents Reviewed:

A. Application prepared by Maxine Barton, Lola's Pizza Palace
B. Plat of Survey dated December 15, 1997
C. Floor plan prepared by Maxine Barton

Applicable Zoning Code Sections: Special Uses: 5-10-9 and 5-7-3 C

Current Zoning:	B-2A
Proposed:	B-2A

Current Use:	Vacant Restaurant
Proposed:	Sit Down Restaurant
Unit Area ±:	1,700 ± sq. ft.

Parking: Class 16. Seventeen (17) spaces required.

5-10-9: SPECIAL USES:

A. Authorization: The locations, construction, extension, or structural alteration of any use for which a special use permit is required pursuant to the provisions of this title may be authorized by a permit issued by the corporate authorities, subject to the standards set forth herein, and such conditions as may be imposed pursuant to this chapter. Prior to such authorization, a public hearing shall be held and a published notice shall be given, in the manner prescribed for amendments by this title.

B. Application For Special Use: Any person owning or having interest in the subject property may file an application to use such land for one or more of the special uses provided for in this title in the zoning district in which the land is situated.

Response: <u>**The applicant, Maxine Barton has a lease interest in the space and has right to apply for the Special Use Permit.**</u>

C. Notice Of Hearing: The same procedure for notice of hearing as required for variations (subsection 5-10-8D of this chapter) shall be followed for special use. (Ord. 0-77-27, 7-18-1977)

Response: **Notice was published and has met the notice requirements.**

D. Notice To Property Owners: The petitioner for a special use permit shall notify all property owners within three hundred fifty feet (350'), excluding public land and rights of way, but in no event more than four hundred fifty feet (450'), in each direction of the petitioner's property lines, by certified mail or individual notice executed by said property owners, of the date, hour and location of the public hearing and the special use requested. Such notice shall be in the same form as the published public notice and shall be mailed or delivered and executed not less than fifteen (15) and not more than thirty (30) days prior to the date of the public hearing. The owners to be notified are such persons or entities which appear in the authentic tax records of Cook County. Proof of notification shall be submitted by the petitioner to the plan/zoning board of appeals no later than the day of the public hearing. (Ord. 0-06-35, 8-21-2006)

Response: **Notice has been mailed to the property owners with three hundred fifty (350') of the subject property as required.**

E. Standards: No special use shall be recommended by the plan/zoning board of appeals unless said board shall find: (Ord. 0-77-27, 7-18-1977; amd. Ord. 0-03-35, 9-15-2003)

1. That the establishment, maintenance or operation of the special use will not be unreasonably detrimental to or endanger the public health, safety, morals, comfort or general welfare.

Response: **Standard has been met. The property was previously used as a sit-down restaurant. However, that use has been vacated for many years. The applicant currently operates a restaurant at another location in Prospect Heights and is looking to expand.**

2. That the special use will not be injurious to the use and enjoyment of other property in the community for the purposes already permitted, nor diminish and impair property values within the community.

Response: **The special use for a sit down restaurant is consistent with similar sit down restaurants in the B-2A General Commercial District and will not diminish or impair property values with the community.**

3. That the establishment of the special use will not impede the normal and orderly development and improvement of surrounding property for uses permitted in the district.

Response: **The proposed special use is consistent with previous special use on the lot and is in keeping with the City's master plan.**

4. That adequate utilities, access roads, drainage and/or other necessary facilities have been or are being provided.

Response: **The special use is for an existing vacant space and all improvements are currently provided.**

5. That adequate measures have been or will be taken to provide ingress or egress so designed to minimize traffic congestion in the public streets. (Ord. 0-77-27, 7-18-1977)

Response: **Complies. The existing access to the parking lot will remain unchanged. Parking stalls shall be clearly striped and handicap stall clearly labeled.**

6. That the special use shall, in all other respects, conform to the applicable regulations of the district in which it is located, except as such regulations may in each instance be modified by the city council pursuant to the recommendations of the plan/zoning board of appeals. (Ord. 0-77-27, 7-18-1977; amd. Ord. 0-03-35, 9-15-2003)

Response: **The special use application conforms to the applicable regulations of the B-2A General Commercial District.**

7. That the area described in the petition does not lie wholly or partly in floodplain, as defined by the flood control ordinances of the city; or, if it does lie wholly or partly within the floodplain, that adequate provisions for storage, runoff control and floodwater retention, as appropriate, have been made.

Response: **The property does not lie within a floodplain.**

F. Conditions And Standards: Prior to granting any special use, the board may recommend, and the city council shall stipulate, such conditions and restrictions upon the establishment, location, construction, maintenance and operation of the special use as deemed necessary for the protection of the public interest and to secure compliance with the standards and requirements specified herein, or as may be from time to time required. (Ord. 0-77-27, 7-18-1977)

Response:

1. Parking spaces shall be striped.
2. Only one properly striped and signed handicap parking is required for parking areas <25 spaces.
3. A garbage corral shall be installed to screen the refuse containers.

Conclusion:

The project meets both the general requirements and standards for a Special Use Permit for a sit down restaurant.

The City Council will consider all applications for liquor licenses.

The State of Illinois will determine if video gaming shall be permitted.

RECEIVED

2019 SEP 23 AM 11:47

FOR OFFICE USE ONLY:
FEE PAID ______
RECIEIPT # ______
DATE ______
RECV'D BY ______
CASE # ______
MEETING DATE ______

PLAN/ZONING BOARD OF APPEALS
APPLICATION

Special use ($400)
Variation ($150)
Text Amendment ($300)

Map Amendment (Refer to Ord. 0-03-18)
Subdivision/PUD (Refer to Ord. 0-03-18)
Lot Consolidation (Refer to Ord. 0-03-18)
Appearance Review

EXHIBIT
1

APPLICANT: Lola's Pizza Palace
ADDRESS: 1279 N. Rand Rd.
Arlington Hts. 60004

PHONE: 847-873-1125

E-MAIL: LolasPizzaPalace@gmail.com

ADDRESS OF SUBJECT PROPERTY: 1612 N. Rand Rd. Arlington Hts, IL 60004

PROPERTY IS LOCATED IN THE B-2A **ZONING DISTRICT.**

APPLICABLE SECTION OF ORDINANCE: 5-7-3C

DESCRIPTION OF REQUEST: Re-locate current restaurant. Re-establish special use for this location.

Are there any covenants, conditions, restrictions or floodplain issues concerning type of improvements, setbacks, area or height requirements, occupancy or use limitations, etc. placed on the property and now of record: YES______ NO X
If yes, pelase describe: ______

Has the property been the subject of previous or pending adminstrative legislative or court action:
YES______ NO X If yes, give details: ______

The follow items MUST be sumitted at time of filling:

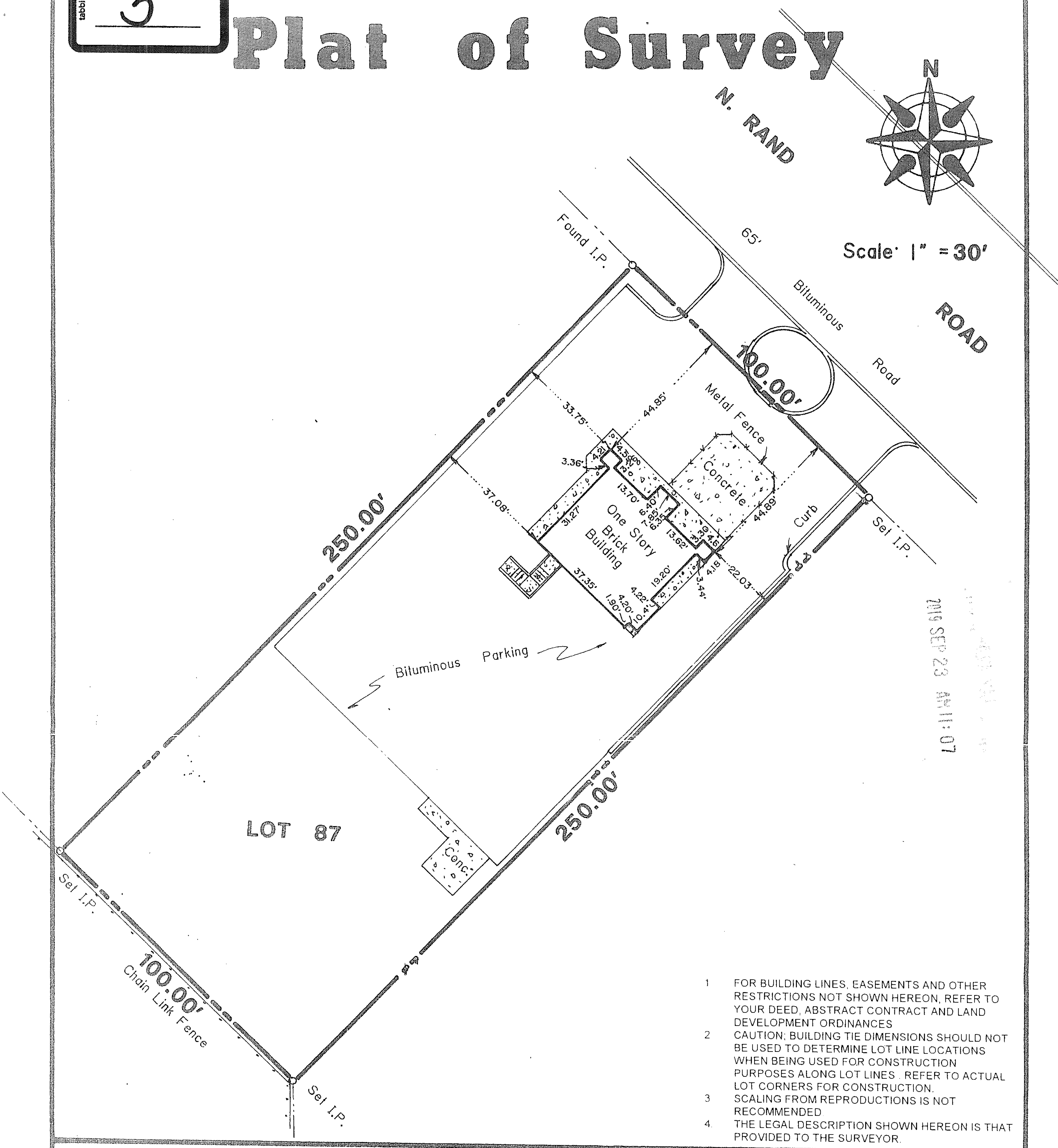
1. Application **(12 copies)**
2. Plat of **Survey (12 copies)** – must be drawn to scale and indicate the location of the proposed addition or construction and must contain the legal description of the property, along with additional information to support the application. **(12 copies)** *Note - please include one copy for file no longer than 11x17.
3. Proof of Ownership **(1 copy)**
4. Letter indicating Hardship **(for variations only 12 copies)**
5. Notice to Property Owners **(1 copy)**
6. List of Property Owners (1 copy) obtained from the **Wheeling Township Office, 1616 N. Arlington Heights Rd. Arlington Heights, IL 60004 – Tel.847-259-1515** of all properties lying within 350ft. of property line/subject's property once approved confirmation letter from the City of Prospect Heights is received.
7. Application Fee (cash or check made payable to: City of Prospect Heights)

9/20/19
Date:

Maxine L Barton
Signature of Applicant

EXHIBIT 3

Plat of Survey



1. FOR BUILDING LINES, EASEMENTS AND OTHER RESTRICTIONS NOT SHOWN HEREON, REFER TO YOUR DEED, ABSTRACT CONTRACT AND LAND DEVELOPMENT ORDINANCES
2. CAUTION; BUILDING TIE DIMENSIONS SHOULD NOT BE USED TO DETERMINE LOT LINE LOCATIONS WHEN BEING USED FOR CONSTRUCTION PURPOSES ALONG LOT LINES. REFER TO ACTUAL LOT CORNERS FOR CONSTRUCTION.
3. SCALING FROM REPRODUCTIONS IS NOT RECOMMENDED
4. THE LEGAL DESCRIPTION SHOWN HEREON IS THAT PROVIDED TO THE SURVEYOR.

LOT 87 IN C.A. GOELZ'S ARLINGTON HEIGHTS GARDENS, BEING A SUBDIVISION IN THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 42 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

1612 N. RAND ROAD, PROSPECT HEIGHTS, IL.

Ordered by John Peter Curielli Att'y

Job no. 385-38

STATE OF ILLINOIS)
COUNTY OF COOK)

I, KEITH E. LACY, A PROFESSIONAL LAND SURVEYOR IN THE STATE OF ILLINOIS, DO HEREBY CERTIFY THAT A SURVEY HAS BEEN MADE UNDER MY SUPERVISION OF THE PROPERTY DESCRIBED HEREON, AND THAT THE PLAT HEREON DRAWN IS A CORRECT REPRESENTATION THEREOF.

DATE 12-15-97

Keith E. Lacy
KEITH E. LACY
PROFESSIONAL LAND SURVEYOR
ILLINOIS NO. 1776

BARRINGTON ENGINEERING 132-B S. NORTHWEST HWY. BARRINGTON, ILLINOIS 60010 (847)382-6337

EXHIBIT
4

LOLA'S PIZZA PALACE PLANS

New Hours of Operation
Sun-Mon Closed
Tues -Thurs 11-9 pm
Fri-Sat 11-11

NEW BUSINESS PLAN

Relocate current operation of Lola's Pizza Palace incorporating a full service Island Themed Bar including relocation of gaming machines.

SIGNAGE

A plan is to reuse current sign adapting to our business.

COSMETIC STEPS

Plans are to paint interior, decorate with pictures and Island Themed Decor. Additionally kitchen to be reconfigured for use of pizza restaurant. Plans to reseal and restripe parking lot as weather permits. Also installation of new exhaust hood in kitchen.

Need to respond to questions

E. Standards: No special use shall be recommended by the plan/zoning board of appeals unless said board shall find: (Ord. 0-77-27, 7-18-1977; amd. Ord. 0-03-35, 9-15-2003)

1. That the establishment, maintenance or operation of the special use will not be unreasonably detrimental to or endanger the public health, safety, morals, comfort or general welfare.

yes

2. That the special use will not be injurious to the use and enjoyment of other property in the community for the purposes already permitted, nor diminish and impair property values within the community.

yes

3. That the establishment of the special use will not impede the normal and orderly development and improvement of surrounding property for uses permitted in the district.

yes

4. That adequate utilities, access roads, drainage and/or other necessary facilities have been or are being provided.

yes

5. That adequate measures have been or will be taken to provide ingress or egress so designed to minimize traffic congestion in the public streets. (Ord. 0-77-27, 7-18-1977)

yes

6. That the special use shall, in all other respects, conform to the applicable regulations of the district in which it is located, except as such regulations may in each instance be modified by the city council pursuant to the recommendations of the plan/zoning board of appeals. (Ord. 0-77-27, 7-18-1977; amd. Ord. 0-03-35, 9-15-2003)

yes

7. That the area described in the petition does not lie wholly or partly in floodplain, as defined by the flood control ordinances of the city; or, if it does lie wholly or partly within the floodplain, that adequate provisions for storage, runoff control and floodwater retention, as appropriate, have been made.

yes

F. Conditions And Standards: Prior to granting any special use, the board may recommend, and the city council shall stipulate, such conditions and restrictions upon the establishment, location, construction, maintenance and operation of the special use as deemed necessary for the protection of the public interest and to secure compliance with the standards and requirements specified herein, or as may be from time to time required. (Ord. 0-77-27, 7-18-1977)

APPETIZERS

Famous Garlic Knots
Handmade garlic rolls topped with garlic oil, roasted garlic and Parmesan cheese
2-2.95 6-7.95 8-9.95

Fresh House Cut Fries or Homemade Chips
Hand cut with skins left on for added flavor with our own seasoners

Small - 1.99 Large - 2.49

Skinless Fries
"For those that don't eat skin"
Small - 1.99 Large - 2.49

5.99
Bosco Sticks
Mozzarella Sticks
Breaded Mushrooms
Southern Fried Pickles
Garlic Paremsan Fries

Lola's Sampler
Jumbo Wings, Fried Mushrooms, Onion Mound, Fried Mac & Cheese, Mozzarella Sticks
14.99

6.99
Carol's Cheddar Bacon Fries
A house favorite Waffle fries smothered in cheddar sauce, loaded with fresh bacon

7.99 Crunchy Chicken Tenders

A house favorite, locally sourced chicken hand breaded to order in our unique sweet crunchy breading

Pretzel Sticks with cheese
Toasted Cheese Ravioli
Fried Mac & Cheese Bites

Potato Skins
Five potato boats filled with fresh cheddar, bacon and scallions. Served with sour cream

Onion Mounds
Thin onions breaded to order in a secret spiced flour. Fried crisp and served with a spicy dipping sauce
Half - 5.99

LOLA'S PREMIUM WINGS
Lola's features locally sourced chicken in our wings

Boneless	Traditional
Lightly breaded chunks of white meat	Authentic, no breading
Snack 7.49	Snack 6.99
Small 9.99	Small 10.99
Large 18.99	Large 19.99

Combo - 15.95
A snack order of both our boneless and tranditional wings
Choice of two sauces

Sides (.99): Ranch • Blue Cheese • Celery Sticks
Sauces: Terriyaki • BBQ • Sweet Chili • Buffalo • Garlic Parmesan

SOUPS OF THE DAY
All soups homemade daily
Minestrone,
Soup of the Day
4.95

SALADS & WRAPS

Chicken Chopped Salad
Chopped chicken, ditalini, pasta, crispy bacon, tomatoes, shredded cheddar cheese, avocado, and onion 8.95 / 14.95

Taco Salad

Taco meat or chicken, cheddar cheese, avocado, onions, black beans, tomatoes, tortilla strips with sour cream & salsa on side 8.95 / 14.95

House Salad
Carrots, green peppers, tomatoes, cucumber, cheddar cheese and croutons
6.95 / 12.95

Caesar Salad

Romaine, shredded Parmesan cheese, croutons
6.95 / 12.95

Lola's Deli Salad
Turkey, ham, cheese, hard boiled egg, tomato and carrots
8.95 / 14.95

Polynesian Chicken Salad
Red cabbage, diced teriyaki chicken, mandarin oranges, water chestnuts, and chow mein noodles
8.95 / 14.95

WRAPS
Make any salad into a wrap
Choose between lettuce, plain, spinach, garlic herb or tomato basil tortilla

Build Your Own
Lettuce plus three basic toppings (dressing included)

Small	Large
5.49	9.99

Additional Ingredients
0.49 0.99

Premium
Pepperoni, Bacon, Sliced Egg, Avocado
0.99 1.99

Meat
BBQ Chicken, Fried or Buffalo Chicken, Teriyaki Chicken, Chopped Chicken, Taco Meat, Sliced Turkey, Salami, Ham
2.99 5.99

Choose Lettuce
Mixed Greens, Fresh Romaine, Fresh Spinach

Choose Dressing(s)
Lola's Homemade House, Ranch, Blue Cheese, Honey Mustard, Asian, French, Caesar, Italian, Balsamic Vinaigrette, Fat-free Italian, Fat-free Ranch

Choose Ingredients
Carrots, Green Peppers, Tomatoes, Red Cabbage, Radishes, Cucumbers, Black Olives, Green Olives, Water Chestnuts, Mushrooms, Chick Peas, Celery, Broccoli, Onions

Blue Cheese, Cheddar, Mozzarella, Parmesan

Pepperoncini, Black Beans, Red Beans, Croutons, Ditalini Pasta, Tortilla Strips, Chow Mein Noodles

GONDOLAS
All Gondola's served on Lola's hand made bread baked daily and come with sliced tomato, romaine lettuce, mayonnaise, and mustard

Gondola
Ham, Salami, American Cheese
Half - 5.99 Full - 9.99

Turkey
Turkey, Mozzarella, Avocado
Half - 5.99 Full - 9.99

Roast Beef
Roast Beef, Cheddar, Sliced Onion
Half - 5.99 Full - 9.99

Plain
Choice of Meat & Cheese
Half - 4.25

HOT DOGS & BURGERS

Lola Dog
Jumbo Vienna Beef hot dog topped with mustard, onion, relish, sliced tomato, sweet orange pepper, and celery salt. Served with house fries......................4.95

Classic Chicago Hot Dog
Traditional poppy seed bun with a natural cased hot dog topped with mustard, relish, diced onion, tomato, pickle spear, sport pepper, and celery salt...........2.99

A TASTE OF HISTORY
Made famous by Tast-e Hast-e hot dog stand which stood on North Milwaukee Ave. from the 1940's to the 1990's.

Ballpark Dog
Jumbo hot dog slowly grilled on a bed of onions and topped with mustard and grilled onions 3.99

Tast-e Garden Dog
Skinless hot dog topped with mustard, relish, onion, tomato, pickle, cucumber, green pepper, and celery salt 3.49

Add cheese to any sandwich 50¢

Steamburger
Fresh patty slowly simmered on our seasoned grilled. Topped with ketchup, mustard, diced onion and pickle ....Single 2.95 ....Double 3.95
Add lettuce or tomato 25¢ each

Lolaburger
1/3 lb chargrilled, topped with ketchup, mustard, onion, pickle, tomato and lettuce 4.45

The Great Pavlov's Burgers

Pavlov's Treat - our gourmet, build your own burger. Ivan Pavlov may not have had these great sandwiches to condition his dogs with, but these certainly work well with Lola!

Steak Burger	Chicken Breast
9.99	8.99

Breads
Brioche Bun, Knot Roll or Pretzel Roll

Cheeses
Mozzarella, Cheddar, American, Swiss, Cheese Sauce

Sauces
BBQ Sauce, Teriyaki, Sweet Chili, Buffalo

Sides
Chips, Skinless fries, House cut fries

Toppings
Lettuce, Tomato, Pickle, Raw Onion, Fried Onions, Jalapenos, Mushrooms, Sauteed Onions

Bacon, Fried Egg or Avocado (Extra .99)

ITALIAN BEEF & MORE

Bruce's Italian Beef
Seasoned with our secret blend of spices, slow roasted and sliced daily. Served wet or dry

Big Beef	Regular Beef
8.49	5.95

Lola likes her beef on garlic bread 99¢

Combo Beef & Sausage
Very large sandwich with over a pound of meat..............................7.99

Carmella's Italian Sausage
Slowly roasted using a timeless family recipe, placed in French bread, topped with tomato sauce and roasted green peppers 5.99

The MeatBall
Homemade meatballs placed in a toasted French roll, topped with tomato sauce...5.99

Southern Fried Chicken
Hand breaded chicken breast, deep fried, served with mayo and sliced pickles 6.99

Add cheese or peppers to any sandwich 50¢
Sandwiches can be char grilled upon request

Build Your Own Pizza

#1 Choose a Crust:

Thin – Lola's most popular thin and crispy. Also available Extra Thin.

Baby	Medium	Large	Family
10"	12"	16"	18"
8.95	11.45	16.45	18.95

Pan – Extra thick but light with a crispy bottom (10", 14" or 16")

Beer – An original, bursting with flavor. Baked golden brown. (10" or 14")

Double Crust – Thick and crispy with a hand rolled edge.

10" Gluten Free available upon request

All crusts are hand made.

Some crusts may result in an up charge, please ask.

#2 Choose Sauce:

Pizza • BBQ • Teriyaki
White • Buffalo

#3 Choose Ingredients:

Meats
Homemade Sausage • Pepperoni
Bacon • Canadian Bacon

Veggies
Green Peppers
Onions • Mushrooms
Garlic • Black or Green Olives • Broccoli •
Jalapenos • Spinach
Sliced or Diced Tomatoes • Pineapple

1.00 1.75 2.25 2.50

Premium Ingredients*
Italian Beef • Diced Chicken
Seasoned Taco Meat • Fresh Mozzarella • Smoked Gouda

SPECIALTY PIZZAS

Baby (10") / Medium (12") / Large (16") / Family (18")

Lola Special
Sausage, green peppers, mushrooms and onions
12.95 / 18.50 / 25.50 / 28.50

Five Cheese
Mozzarella, Asiago, Provolone, Romano, and Ricotta Cheeses
12.95 / 18.50 / 25.50 / 28.50

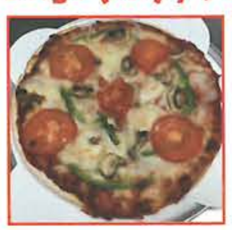
Lola's Luau
BBQ Sauce, Canadian bacon, and pineapple
12.95 / 18.50 / 25.50 / 28.50

Bacon Cheeseburger
Yellow mustard, cheddar cheese mix, ground beef bacon, onions, and pickle

12.95 / 18.50 / 25.50 / 28.50

Margherita *
Garlic olive oil, fresh mozzarella, fresh basil and fresh tomatoes
12.00 / 18.00 / 21.00 / 23.50

*Not recommended on specialty crusts.



Vegetarian
Green pepper, onion, mushroom, broccoli, sliced tomatoes, and spinach
12.95 / 18.50 / 25.50 / 28.50

Taco*
Salsa, seasoned taco meat, cheddar/ Monterey Jack mix, shredded lettuce, and diced tomato, tortilla strips

12.95 / 18.50 / 25.50 / 28.50

South Sider
Italian beef, onions, green peppers, and giardiniera
12.95 / 18.50 / 25.50 / 28.50

Meatlovers
Pepperoni, sausage, Italian beef, bacon and Canadian bacon
13.95 / 20.25 / 27.75 / 31.00

BBQ Chicken
BBQ sauce, cheddar cheese, grilled chicken and onions
12.95 / 18.50 / 25.50 / 28.50

Homemade DESSERTS

Chocolate Chip Cookie Sundae (made to order)
7.99

Watermelon and Lemon Ice
1.25

Chocolate Cake*
(Whole cakes available)
2.99

Chocolate Chip Dessert Pizza
9.99

XL House Baked Cupcakes (Flavor of the day)
2.99

Brownie, Chocolate Chip or M&M Cookie
1.99

Cheesecake
4.95

PASTA - PASTA

Spaghetti or Mostaccioli
Choose your sauce, marinara, meat or garlic olive oil
Small 7.95 / Dinner 11.95

Mac 'n Cheese
Ditalini pasta in a fine cheese sauce
8.95

Baked Mostaccioli
8.95

Fettuccine Alfredo
Made with our secret family Alfredo recipe
9.95

Add meatballs, sausage or chicken to any of the above items
2.95

The Story of Lola's

Lola's started with a dream of a young aspiring high school student. As a child, Bruce enjoyed spending many hours cooking and baking with his beloved Grandma and Mother. There was never a recipe that required too much time or attention. This love for food eventually led way to an education at UNLV in Hospitality Management with a Food and Beverage Specialty. Later, Bruce would work and manage other pizza places but the true dream was to own his own place where his love of food, family recipes, and visions of customer service would come together. During this time, along came Lola, an adorable and lovable Pomeranian Puppy. A family owned and operated restaurant was born, honoring the most beloved dog ever and a restaurant featuring the freshest homemade, from scratch, food to be offered in the area. Today we continue to strive to provide everyone who comes through our door a memorable can't wait to come back experience.

Please let any one of our 6 family members know if there is ever anything we can do to make your dining experience more enjoyable.

The Barton Family & LOLA

Consuming raw or undercooked meats, poultry, seafood, shellfish, or eggs may increase your risk of foodborne illness, especially if you have certain medical conditions.

**Prices subject to change

A Crust Above!

30190

LOLA'S PIZZA PALACE

847-873-1125

Order Online
www.lolaspizzapalace.com

Delivery ~ Carry Out

Visit our Spacious Dining Room

1279 N. Rand Rd.
Arlington Heights, IL 60004

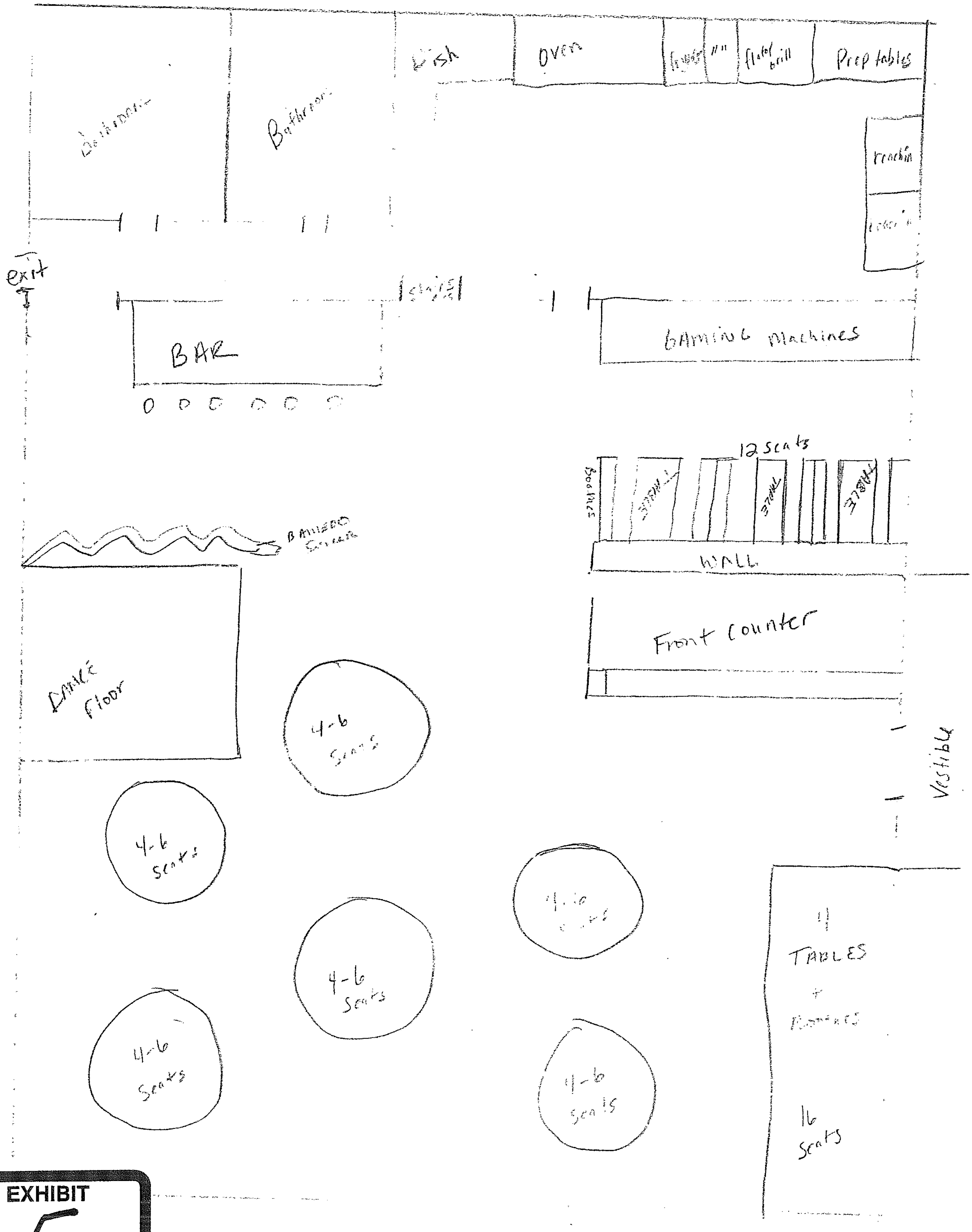

Bathroom
Dish
Oven
Flat grill
Prep tables
exit
BAR
GAMING machines
12 seats
TABLE
TABLE
TABLE
WALL
Dance floor
Front counter
4-6 seats
4-6 seats
4-6 seats
4-6 seats
4-6 seats
4-6 seats
Vestible
4 TABLES
+
16 seats

EXHIBIT
5

LOLA'S PIZZA PALACE

Lola's Pizza

KAHALA KOA

tabbies

EXHIBIT

8

From: Kevin Kearney [mailto:KKearney@tresslerllp.com]
Sent: Friday, November 01, 2019 3:32 PM
To: Nick Helmer
Cc: Joe Wade; Dan Peterson; John M. O'Driscoll
Subject: DRAFT Cannabis Zoning Ordinance and Tax Ordinance

***** THIS IS AN EXTERNAL EMAIL *****
Elected Officials Blind-Copied to Prevent OMA Violations

All,

I've attached the draft cannabis zoning ordinance and draft taxation ordinance for your consideration. I based these documents on the feedback you provided (which was summarized in the email I sent last night). However, Mayor Helmer asked that I make certain modifications to the zoning ordinance, which is reflected in the version I've attached. In summary, the ordinances provide:

- **Dispensaries**:
    - No license limits
    - Permitted Special Use in B-2. B-2A, B-3 and B-4 districts
    - Minimum setback from schools only (not daycares) of 750'

- **On-site Consumption/Social Lounges**:
    - Prohibited

- **Cultivation Centers, Craft Growers, Processing Organizations and Infusers**:
    - No license limits
    - Permitted Special Use in B-3 and B-4 districts
    - Minimum setback from schools only (not daycares) of 750'

- **Taxation**:
    - Imposes a 3% tax rate

Note that this is a starting point, and revisions may be made as the ordinances work their way through the P/ZBA and the City Council. However, if you have any questions or concerns, please feel free to contact me.

Have a great weekend!

Kevin

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Chicago, IL 60606
Telephone: 312.627.4011 | Fax: 312.627.1717
kkearney@tresslerllp.com| www.tresslerllp.com | www.tresslerllp.com/kevin-kearney

ORDINANCE NO. O-19-32

AN ORDINANCE AMENDING CHAPTER 1 (TITLE, INTENT AND PURPOSE), CHAPTER 3 (GENERAL PROVISIONS), CHAPTER 7 (BUSINESS DISTRICTS) OF TITLE 5 (ZONING) OF THE CITY CODE PERTAINING TO ADULT-USE CANNABIS

WHEREAS, the City of Prospect Heights, Illinois, has enacted City Code Regulations for the purpose of improving and protecting the public health, safety, comfort, convenience and general welfare of the people; and

WHEREAS, the State of Illinois enacted the Cannabis Regulation and Tax Act ("Act"), which pertains to the possession, use, cultivation, transportation and dispensing of adult-use cannabis, which became effective June 25, 2019; and

WHEREAS, pursuant to the Act, the City may enact reasonable zoning ordinances or resolutions not in conflict with the Act, regulating cannabis business establishments, including rules adopted governing the time, place, manner and number of cannabis business establishments, and minimum distance limitations between cannabis business establishments and locations the City deems sensitive; and

WHEREAS, on October 28, 2019, the City Council initiated an amendment to Title 5 (Zoning) to review and consider additional amendments to further regulate adult-use cannabis facilities within the City of Prospect Heights; and

WHEREAS, the Plan/Zoning Board of Appeals conducted public hearings, as required by law, on November 21, 2019, in regards to the proposed amendments to Title 5 (Zoning) of the Prospect Heights City Code pertaining to adult-use cannabis; and

WHEREAS, the Plan/Zoning Board of Appeals recommended approval of the proposed amendments to Title 5 (Zoning) on November 21, 2019.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights as follows:

SECTION 1: The recitals set forth above are incorporated herein.

SECTION 2: Chapter 2 (Rules and Definitions) of Title 5 (Zoning) of Code of the City of Prospect Heights is hereby amended by adding the underlined language and deleting the stricken language, as follows:

5-2-3: DEFINITIONS:

* * *

<u>ADULT-USE CANNABIS BUSINESS ESTABLISHMENT:</u>

An adult-use cannabis cultivation center, craft grower, processing organization, infuser organization, dispensing organization or transporting organization.

ADULT-USE CANNABIS CRAFT GROWER:
A facility operated by an organization or business that is licensed by the Illinois Department of Agriculture to cultivate, dry, cure and package cannabis and perform other necessary activities to make cannabis available for sale at a dispensing organization or use at a processing organization, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS CULTIVATION CENTER:
A facility operated by an organization or business that is licensed by the Illinois Department of Agriculture to cultivate, process, transport and perform necessary activities to provide cannabis and cannabis-infused products to licensed cannabis business establishments, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS DISPENSING ORGANIZATION:
A facility operated by an organization or business that is licensed by the Illinois Department of Financial and Professional Regulation to acquire cannabis from licensed cannabis business establishments for the purpose of selling or dispensing cannabis, cannabis-infused products, cannabis seeds, paraphernalia or related supplies to purchasers or to qualified registered medical cannabis patients and caregivers, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS INFUSER ORGANIZATION OR INFUSER:
A facility operated by an organization or business that is licensed by the Illinois Department of Agriculture to directly incorporate cannabis or cannabis concentrate into a product formulation to produce a cannabis-infused product, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS PROCESSING ORGANIZATION OR PROCESSOR:
A facility operated by an organization or business that is licensed by the Illinois Department of Agriculture to either extract constituent chemicals or compounds to produce cannabis concentrate or incorporate cannabis or cannabis concentrate into a product formulation to produce a cannabis product, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS TRANSPORTING ORGANIZATION OR TRANSPORTER:
An organization or business that is licensed by the Illinois Department of Agriculture to transport cannabis on behalf of a cannabis business establishment or a community college licensed under the Community College Cannabis Vocational Training Pilot Program, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

* * *

SECTION 3: Chapter 3 (General Provisions) of Title 5 (Zoning) of the Code of the City of Prospect Heights is hereby amended by adding the underlined language and deleting the stricken language, as follows:

* * *

5-3-19: ADULT-USE CANNABIS:

A. Purpose and Applicability: It is the intent and purpose of this Section to provide regulations regarding the cultivation, processing and dispensing of adult-use cannabis occurring within the corporate limits of the City of Prospect Heights. Such facilities shall comply with all regulations provided in the Cannabis Regulation and Tax Act (P.A. 101-0027) (Act), as it may be amended from time-to-time, and regulations promulgated thereunder, and the regulations provided below. In the event that the Act is amended, the more restrictive of the state or local regulations shall apply.

B. Special Use: Adult-Use Cannabis Business Establishment facilities, as defined herein, requiring approval of a special use in the respective districts in which they are requested shall be processed in accordance with Section 5-10-9 (Special Uses) of this Title and Section C (Adult-Use Cannabis Facility Components) as provided herein.

C. Adult-Use Cannabis Facility Components: In determining compliance with Section 5-10-9 (Special Uses) of this Title, the following components of the Adult-Use Cannabis Facility shall be evaluated based on the entirety of the circumstances affecting the particular property in the context of the existing and intended future use of the properties:

1. Impact of the proposed facility on existing or planned uses located within the vicinity of the subject property.
2. Proposed structure in which the facility will be located, including co-tenancy (if in a multi-tenant building), total square footage, security installations/security plan and building code compliance.
3. Hours of operation and anticipated number of customers/employees.
4. Anticipated parking demand based on Section 5-8-6 and available private parking supply.
5. Anticipated traffic generation in the context of adjacent roadway capacity and access to such roadways.
6. Site design, including access points and internal site circulation.
7. Proposed signage plan.
8. Compliance with all requirements provided in Section D (Adult-Use Cannabis Dispensing Organization, as applicable.
9. Other criteria determined to be necessary to assess compliance with Section 5-10-9 (Special Uses) of this Title.

D. Adult-Use Cannabis Craft Grower: In those zoning districts in which an Adult-Use Cannabis Craft Grower may be located, the proposed facility must comply with the following:

1. Facility may not be located within 750 feet of the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
2. Facility may not be located in a larger complex or structure that is contiguous or adjacent to the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
3. Facility may not conduct any sales or distribution of cannabis other than as authorized by the Act.
4. For purposes of determining required parking, Adult-Use Cannabis Craft Grower shall be classified as "Class 30" per Section 5-8-6 (Schedule of Parking Requirements=), provided, however, that the City may require that additional parking be provided as a result of the analysis completed through Section 5-3-19(B) (Adult-Use Cannabis: Special Use) herein.
5. Petitioner shall file an affidavit with the City affirming compliance with Section D as provided herein and all other requirements of the Act.

E. Adult-Use Cannabis Cultivation Center: In those zoning districts in which an Adult-Use Cannabis Cultivation Center may be located, the proposed facility must comply with the following:

1. Facility may not be located within 750 feet of the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
2. Facility may not be located in a larger complex or structure that is contiguous or adjacent to the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
3. Facility may not conduct any sales or distribution of cannabis other than as authorized by the Act.
4. For purposes of determining required parking, Adult-Use Cannabis Cultivation Centers shall be classified as "Class 30" per Section 5-8-6 (Schedule of Parking Requirements), provided, however, that the City may require that additional parking be provided as a result of the analysis completed through Section 5-3-19(B) (Adult-Use Cannabis: Special Use) herein.
5. Petitioner shall file an affidavit with the City affirming compliance with Section E as provided herein and all other requirements of the Act.

F. Adult-Use Cannabis Dispensing Organization: In those zoning districts in which an Adult-Use Cannabis Dispensing Organization may be located, the proposed facility must comply with the following:

1. Facility may not be located within 750 feet of the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and

vocational/trade centers shall not be classified as a public or private school for purposes of this Section.

2. Facility may not be located in a larger complex or structure that is contiguous or adjacent to the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
3. At least 75% of the floor area of any tenant space occupied by a dispensing organization shall be devoted to the activities of the dispensing organization as authorized by the Act, and no dispensing organization shall also sell food for consumption on the premises other than as authorized in Section 6.5 below in the same tenant space.
4. Facility may not conduct any sales or distribution of cannabis other than as authorized by the Act.
5. Facility shall not host on-site consumption of cannabis.
6. For purposes of determining required parking, said facilities shall be classified as "Class 10" per Section 5-8-6 (Schedule of Parking Requirements) of the Code of the City of Prospect Heights, provided, however, that the City may require that additional parking be provided as a result of the analysis completed through Section 5-3-19(B) (Adult-Use Cannabis: Special Use) herein.
7. Petitioner shall file an affidavit with the City affirming compliance with Section F as provided herein and all other requirements of the Act.

G. Adult-Use Cannabis Infuser Organization: In those zoning districts in which an Adult-Use Cannabis Infuser Organization may be located, the proposed facility must comply with the following:

1. Facility may not be located within 750 feet of the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
2. Facility may not be located in a larger complex or structure that is contiguous or adjacent to the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
3. At least 75% of the floor area of any tenant space occupied by an infusing organization shall be devoted to the activities of the infusing organization as authorized by the Act. Facility may not conduct any sales or distribution of cannabis other than as authorized by the Act.
4. For purposes of determining required parking, said facilities shall be classified as "Class 30" per Section 5-8-6 (Schedule of Parking Requirements) of the Code of the City of Prospect Heights, provided, however, that the City may require that additional parking be provided as a result of the analysis completed through Section 5-3-19(B) (Adult-Use Cannabis: Special Use) herein.
5. Petitioner shall file an affidavit with the City affirming compliance with Section G as provided herein and all other requirements of the Act.

H. Adult-Use Cannabis Processing Organization: In those zoning districts in which an Adult-Use Cannabis Processing Organization may be located, the proposed facility must comply with the following:

1. Facility may not be located within 750 feet of the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
2. Facility may not be located in a larger complex or structure that is contiguous or adjacent to the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.2. At least 75% of the floor area of any tenant space occupied by a processing organization shall be devoted to the activities of the processing organization as authorized by the Act. Facility may not conduct any sales or distribution of cannabis other than as authorized by the Act.
3. For purposes of determining required parking, said facilities shall be classified as "Class 30" per Section 5-8-6 (Schedule of Parking Requirements) of the Code of the City of Prospect Heights, provided, however, that the City may require that additional parking be provided as a result of the analysis completed through 5-3-19(B) (Adult-Use Cannabis: Special Use) herein.
4. Petitioner shall file an affidavit with the City affirming compliance with Section H as provided herein and all other requirements of the Act.

I. Additional Requirements: Petitioner shall install building enhancements, such as security cameras, lighting or other improvements, as set forth in the conditional use permit, to ensure the safety of employees and customers of the adult-use cannabis business establishments, as well as its environs. Said improvements shall be determined based on the specific characteristics of the floor plan for an Adult-Use Cannabis Business Establishment and the site on which it is located, consistent with the requirements of the Act.

SECTION 4: Chapter 7 (Business Districts) of Title 5 (Zoning) of the City of Prospect Heights is hereby amended by adding the underlined language and deleting the stricken language, as follows:

5-7-3: B-2A GENERAL COMMERCIAL DISTRICT:

A. Description of District: The B-2 general commercial district provides for the location of most services and businesses especially those requiring direct access to major arterial streets. Structures located in this district vary from freestanding buildings to neighborhood or community shopping centers. Diverse commercial activities, business, service and office uses, are permitted in this district. This district is located along the frontage of major arterial thoroughfares.

B. Permitted Uses: The following retail and service uses are permitted provided they are operated entirely within a building, except for off street parking, loading facilities, or outdoor storage which is adequately buffered:

* * *
C. Special Uses: The following uses may be allowed by special use permit in accordance with the provisions of Chapter 10 of this title:

* * *
Adult-Use Cannabis Dispensing Organization.

***

5-7-4: B-2 GENERAL COMMERCIAL DISTRICT:

A. Description of District: The B-2 general commercial district provides for the location of most services and many small businesses, including sites to be used as primary shopping areas. Structures located in this district vary from freestanding buildings to larger, neighborhood or community shopping centers. Diverse commercial activities, including business, service, and office uses, are permitted in this district. Normally this district is located at the convergence of primary thoroughfares.

B. Permitted Uses: The following retail and service uses are permitted, provided they are operated entirely within a building, except for off street parking or loading facilities:

* * *

C. Special Uses: The following uses may be allowed by special use permit in accordance with the provisions of Chapter 10 of this title:

* * *
Adult-Use Cannabis Dispensing Organization.

* * *

5-7-5: B-3 COMMERCIAL, WHOLESALE AND GENERAL SERVICE DISTRICT:

A. Description of District: The B-3 commercial, wholesale and general service district is intended to provide sites to accommodate those uses that serve large segments of the population with a wide variety of business and commercial uses. Included in the permitted uses are certain wholesale and warehousing uses, and some limited industrial activities that are normally associated with commercial uses. Also permitted are industrial firms that have high standards of performance and that can locate in close proximity to residential and business uses without creating nuisances and with sufficient control of external effects to protect one industry from another. In this district outdoor storage must be completely screened and all industrial operations must be in an enclosed building, except as permitted under special uses in this section. The district is normally located on primary thoroughfares, and contains parcels that are relatively large in size.

B. Permitted Uses: The following business and service uses are permitted:

* * *

C. Special Uses: The following uses may be allowed by special use permit in accordance with the provisions of Chapter 10 of this title:

* * *
<u>Adult-Use Cannabis Dispensing Organization.</u>
<u>Adult-Use Cannabis Infuser Organization.</u>
<u>Adult-Use Cannabis Processing Organization.</u>
<u>Adult-Use Cannabis Transporting Organization.</u>

* * *

5-7-6: B-4 OFFICE/INDUSTRIAL DISTRICT:

A. Description of District: The B-4 office/industrial district is intended to provide sites to accommodate those production and service related uses which serve large segments of the resident population and nonresidential activities located in the general area. Such uses must have high standards of performance such that they can locate in close proximity to residential and business uses without creating nuisances and with sufficient control of external effects to protect the character and value of one property from another. In this district outdoor storage must be completely screened in a manner approved by the site plan review committee, loading docks shall not be visible from public roadways, and all industrial operations shall be conducted within an enclosed building.

B. Permitted Uses: The following business and service uses are permitted:

* * *

C. Special Uses: The following uses may be allowed by special use permit in accordance with the provisions of Chapter 10 of this title:

* * *
<u>Adult-Use Cannabis Dispensing Organization.</u>
<u>Adult-Use Cannabis Infuser Organization.</u>
<u>Adult-Use Cannabis Processing Organization.</u>
<u>Adult-Use Cannabis Transporting Organization.</u>

* * *

SECTION 6: **Severability.** If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

SECTION 7: **Effective Date.** This Ordinance shall be in full force and effect upon its passage and approval as required by law.

PASSED and APPROVED this ____day of December, 2019.

____
Nicholas J. Helmer, Mayor

ATTEST:

____
City Clerk

AYES:
NAYS:
ABSENT:

Published in pamphlet form:

4813-9735-5947, v. 1

From: Kevin Kearney [mailto:KKearney@tresslerllp.com]
Sent: Monday, November 04, 2019 9:34 AM
To: Nick Helmer
Cc: Joe Wade; Dan Peterson; John M. O'Driscoll
Subject: REVISED DRAFT Cannabis Zoning Ordinance and Tax Ordinance

***** THIS IS AN EXTERNAL EMAIL *****
Elected Officials Blind-Copied to Prevent OMA Violations

All,

Due to the requests of 4 aldermen, I've prepared a revised draft cannabis ordinance which provides:

- **Dispensaries**:
  - 1 license only
  - Permitted Special Use in B-2. B-2A, B-3 and B-4 districts
  - Minimum setback from schools and daycares of 750'

- **On-site Consumption/Social Lounges**:
  - Prohibited

- **Cultivation Centers, Craft Growers, Processing Organizations and Infusers**:
  - Not permitted

The taxation ordinance remains unchanged. Please let me know if you have any questions.

Best,
Kevin

Kevin Kearney | Associate
Tressler LLP
233 S. Wacker Drive, 61st Floor
Chicago, IL 60606
Telephone: 312.627.4011 | Fax: 312.627.1717
kkearney@tresslerllp.com | www.tresslerllp.com | www.tresslerllp.com/kevin-kearney

CALIFORNIA | ILLINOIS | NEW JERSEY | NEW YORK | PENNSYLVANIA

ORDINANCE NO. O-19-33

AN ORDINANCE AMENDING CHAPTER 1 (TITLE, INTENT AND PURPOSE), CHAPTER 3 (GENERAL PROVISIONS), CHAPTER 7 (BUSINESS DISTRICTS) OF TITLE 5 (ZONING) OF THE CITY CODE PERTAINING TO ADULT-USE CANNABIS

WHEREAS, the City of Prospect Heights, Illinois, has enacted City Code Regulations for the purpose of improving and protecting the public health, safety, comfort, convenience and general welfare of the people; and

WHEREAS, the State of Illinois enacted the Cannabis Regulation and Tax Act ("Act"), which pertains to the possession, use, cultivation, transportation and dispensing of adult-use cannabis, which became effective June 25, 2019; and

WHEREAS, pursuant to the Act, the City may enact reasonable zoning ordinances or resolutions not in conflict with the Act, regulating cannabis business establishments, including rules adopted governing the time, place, manner and number of cannabis business establishments, and minimum distance limitations between cannabis business establishments and locations the City deems sensitive; and

WHEREAS, on October 28, 2019, the City Council initiated an amendment to Title 5 (Zoning) to review and consider additional amendments to further regulate adult-use cannabis facilities within the City of Prospect Heights; and

WHEREAS, the Plan/Zoning Board of Appeals conducted public hearings, as required by law, on November 21, 2019, in regards to the proposed amendments to Title 5 (Zoning) of the Prospect Heights City Code pertaining to adult-use cannabis; and

WHEREAS, the Plan/Zoning Board of Appeals recommended approval of the proposed amendments to Title 5 (Zoning) on November 21, 2019.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights as follows:

SECTION 1: The recitals set forth above are incorporated herein.

SECTION 2: Chapter 2 (Rules and Definitions) of Title 5 (Zoning) of Code of the City of Prospect Heights is hereby amended by adding the underlined language and deleting the stricken language, as follows:

5-2-3: DEFINITIONS:

* * *

<u>ADULT-USE CANNABIS BUSINESS ESTABLISHMENT:</u>

An adult-use cannabis cultivation center, craft grower, processing organization, infuser organization, dispensing organization or transporting organization.

ADULT-USE CANNABIS CRAFT GROWER:
A facility operated by an organization or business that is licensed by the Illinois Department of Agriculture to cultivate, dry, cure and package cannabis and perform other necessary activities to make cannabis available for sale at a dispensing organization or use at a processing organization, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS CULTIVATION CENTER:
A facility operated by an organization or business that is licensed by the Illinois Department of Agriculture to cultivate, process, transport and perform necessary activities to provide cannabis and cannabis-infused products to licensed cannabis business establishments, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS DISPENSING ORGANIZATION:
A facility operated by an organization or business that is licensed by the Illinois Department of Financial and Professional Regulation to acquire cannabis from licensed cannabis business establishments for the purpose of selling or dispensing cannabis, cannabis-infused products, cannabis seeds, paraphernalia or related supplies to purchasers or to qualified registered medical cannabis patients and caregivers, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS INFUSER ORGANIZATION OR INFUSER:
A facility operated by an organization or business that is licensed by the Illinois Department of Agriculture to directly incorporate cannabis or cannabis concentrate into a product formulation to produce a cannabis-infused product, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS PROCESSING ORGANIZATION OR PROCESSOR:
A facility operated by an organization or business that is licensed by the Illinois Department of Agriculture to either extract constituent chemicals or compounds to produce cannabis concentrate or incorporate cannabis or cannabis concentrate into a product formulation to produce a cannabis product, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

ADULT-USE CANNABIS TRANSPORTING ORGANIZATION OR TRANSPORTER:
An organization or business that is licensed by the Illinois Department of Agriculture to transport cannabis on behalf of a cannabis business establishment or a community college licensed under the Community College Cannabis Vocational Training Pilot Program, per the Cannabis Regulation and Tax Act, (P.A. 101-0027), as it may be amended from time-to-time, and regulations promulgated thereunder.

* * *

SECTION 3: Chapter 3 (General Provisions) of Title 5 (Zoning) of the Code of the City of Prospect Heights is hereby amended by adding the underlined language and deleting the stricken language, as follows:

* * *

5-3-19: ADULT-USE CANNABIS:

A. Purpose and Applicability: It is the intent and purpose of this Section to provide regulations regarding the cultivation, processing and dispensing of adult-use cannabis occurring within the corporate limits of the City of Prospect Heights. Such facilities shall comply with all regulations provided in the Cannabis Regulation and Tax Act (P.A. 101-0027) (Act), as it may be amended from time-to-time, and regulations promulgated thereunder, and the regulations provided below. In the event that the Act is amended, the more restrictive of the state or local regulations shall apply.

B. Special Use: Adult-Use Cannabis Business Establishment facilities, as defined herein, requiring approval of a special use in the respective districts in which they are requested shall be processed in accordance with Section 5-10-9 (Special Uses) of this Title and Section C (Adult-Use Cannabis Facility Components) as provided herein.

C. Adult-Use Cannabis Facility Components: In determining compliance with Section 5-10-9 (Special Uses) of this Title, the following components of the Adult-Use Cannabis Facility shall be evaluated based on the entirety of the circumstances affecting the particular property in the context of the existing and intended future use of the properties:

1. Impact of the proposed facility on existing or planned uses located within the vicinity of the subject property.
2. Proposed structure in which the facility will be located, including co-tenancy (if in a multi-tenant building), total square footage, security installations/security plan and building code compliance.
3. Hours of operation and anticipated number of customers/employees.
4. Anticipated parking demand based on Section 5-8-6 and available private parking supply.
5. Anticipated traffic generation in the context of adjacent roadway capacity and access to such roadways.
6. Site design, including access points and internal site circulation.
7. Proposed signage plan.
8. Compliance with all requirements provided in Section D (Adult-Use Cannabis Dispensing Organization, as applicable.
9. Other criteria determined to be necessary to assess compliance with Section 5-10-9 (Special Uses) of this Title.

D. Adult-Use Cannabis Dispensing Organization: In those zoning districts in which an Adult-Use Cannabis Dispensing Organization may be located, the proposed facility must comply with the following:

1. Facility may not be located within 750 feet of the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
2. Facility may not be located in a larger complex or structure that is contiguous or adjacent to the property line of a pre-existing public or private nursery school, preschool, primary or secondary school. Learning centers and vocational/trade centers shall not be classified as a public or private school for purposes of this Section.
3. At least 75% of the floor area of any tenant space occupied by a dispensing organization shall be devoted to the activities of the dispensing organization as authorized by the Act, and no dispensing organization shall also sell food for consumption on the premises other than as authorized in Section 6.5 below in the same tenant space.
4. Facility may not conduct any sales or distribution of cannabis other than as authorized by the Act.
5. Facility shall not host on-site consumption of cannabis.
6. For purposes of determining required parking, said facilities shall be classified as "Class 10" per Section 5-8-6 (Schedule of Parking Requirements) of the Code of the City of Prospect Heights, provided, however, that the City may require that additional parking be provided as a result of the analysis completed through Section 5-3-19(B) (Adult-Use Cannabis: Special Use) herein.
7. Petitioner shall file an affidavit with the City affirming compliance with Section D as provided herein and all other requirements of the Act.

E. Additional Requirements: Petitioner shall install building enhancements, such as security cameras, lighting or other improvements, as set forth in the conditional use permit, to ensure the safety of employees and customers of the adult-use cannabis business establishments, as well as its environs. Said improvements shall be determined based on the specific characteristics of the floor plan for an Adult-Use Cannabis Business Establishment and the site on which it is located, consistent with the requirements of the Act.

SECTION 4: Chapter 7 (Business Districts) of Title 5 (Zoning) of the City of Prospect Heights is hereby amended by adding the underlined language and deleting the stricken language, as follows:

5-7-3: B-2A GENERAL COMMERCIAL DISTRICT:

A. Description of District: The B-2 general commercial district provides for the location of most services and businesses especially those requiring direct access to major arterial streets. Structures located in this district vary from freestanding buildings to neighborhood or community shopping centers. Diverse commercial activities, business, service and office uses, are permitted in this district. This district is located along the frontage of major arterial thoroughfares.

B. Permitted Uses: The following retail and service uses are permitted provided they are operated entirely within a building, except for off street parking, loading facilities, or outdoor storage which is adequately buffered:

* * *

C. Special Uses: The following uses may be allowed by special use permit in accordance with the provisions of Chapter 10 of this title:

* * *

<u>Adult-Use Cannabis Dispensing Organization.</u>

***

5-7-4: B-2 GENERAL COMMERCIAL DISTRICT:

A. Description of District: The B-2 general commercial district provides for the location of most services and many small businesses, including sites to be used as primary shopping areas. Structures located in this district vary from freestanding buildings to larger, neighborhood or community shopping centers. Diverse commercial activities, including business, service, and office uses, are permitted in this district. Normally this district is located at the convergence of primary thoroughfares.

B. Permitted Uses: The following retail and service uses are permitted, provided they are operated entirely within a building, except for off street parking or loading facilities:

* * *

C. Special Uses: The following uses may be allowed by special use permit in accordance with the provisions of Chapter 10 of this title:

* * *

<u>Adult-Use Cannabis Dispensing Organization.</u>

* * *

5-7-5: B-3 COMMERCIAL, WHOLESALE AND GENERAL SERVICE DISTRICT:

A. Description of District: The B-3 commercial, wholesale and general service district is intended to provide sites to accommodate those uses that serve large segments of the population with a wide variety of business and commercial uses. Included in the permitted uses are certain wholesale and warehousing uses, and some limited industrial activities that are normally associated with commercial uses. Also permitted are industrial firms that have high standards of performance and that can locate in close proximity to residential and business uses without creating nuisances and with sufficient control of external effects to protect one industry from another. In this district outdoor storage must be completely screened and all industrial operations must be in an enclosed building, except as permitted under special uses in this section. The district is normally located on primary thoroughfares, and contains parcels that are relatively large in size.

B. Permitted Uses: The following business and service uses are permitted:

* * *

C. Special Uses: The following uses may be allowed by special use permit in accordance with the provisions of Chapter 10 of this title:

* * *
<u>Adult-Use Cannabis Dispensing Organization.</u>

* * *

5-7-6: B-4 OFFICE/INDUSTRIAL DISTRICT:

A. Description of District: The B-4 office/industrial district is intended to provide sites to accommodate those production and service related uses which serve large segments of the resident population and nonresidential activities located in the general area. Such uses must have high standards of performance such that they can locate in close proximity to residential and business uses without creating nuisances and with sufficient control of external effects to protect the character and value of one property from another. In this district outdoor storage must be completely screened in a manner approved by the site plan review committee, loading docks shall not be visible from public roadways, and all industrial operations shall be conducted within an enclosed building.

B. Permitted Uses: The following business and service uses are permitted:

* * *

C. Special Uses: The following uses may be allowed by special use permit in accordance with the provisions of Chapter 10 of this title:

* * *
<u>Adult-Use Cannabis Dispensing Organization.</u>

* * *

SECTION 6: **Severability.** If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

SECTION 7: **Effective Date.** This Ordinance shall be in full force and effect upon its passage and approval as required by law.

PASSED and APPROVED this ____day of December, 2019.

____

Nicholas J. Helmer, Mayor

ATTEST:

____

City Clerk

AYES:
NAYS:
ABSENT:

Published in pamphlet form:

11D

ORDINANCE NO. O-19-34

AN ORDINANCE AMENDING THE CODE OF THE CITY OF PROSPECT HEIGHTS BY THE ADDITION OF CHAPTER 2-2-11 IMPOSING A MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX

WHEREAS, the City has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and that protect the public health, safety and welfare of its citizens; and

WHEREAS, this Ordinance is adopted pursuant to the provisions of the Illinois Municipal Cannabis Retailers' Occupation Tax Law, 65 ILCS 5/11-8-22 *et seq*. ("Act"); and

WHEREAS, this Ordinance is intended to impose the tax authorized by the Act providing for a municipal cannabis retailers' occupation tax which will be collected by the Illinois Department of Revenue;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights as follows:

SECTION 1: The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

SECTION 2: Title 3, Business and License Regulation, Chapter 2, Municipal Occupation Taxes, of the Code of the City of Prospect Heights shall be amended by the addition of Article 2-2-11 that will read as follows:

2-2-11: MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX:

A. Tax imposed; Rate.

1. A tax is hereby imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail in the City at the rate of 3% of the gross receipts from these sales made in the course of that business.

2. The imposition of this tax is in accordance with the provisions of Sections 8-11-22, of the Illinois Municipal Code (65 ILCS 5/8-11-22).

B. Collection of tax by retailers.

1. The tax imposed by this Ordinance shall be remitted by such retailer to the Illinois Department of Revenue (Department). Any tax required to be collected pursuant to or as authorized by this Ordinance and any such tax collected by such retailer and required to be remitted to the Department shall constitute a debt owed by the retailer to the State. Retailers may reimburse themselves for their seller's tax

liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with any State tax that sellers are required to collect.

2. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department. The Department shall have full power to administer and enforce the provisions of this article.

SECTION 3: If any provision of this Ordinance, or the application of any provision of this Ordinance, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this Ordinance, or their application, that can be given effect without the unconstitutional or invalid provision or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this Ordinance.

SECTION 4: and publication as required by law, provided, however, that the tax provided for herein shall take effect for all sales on or after the first day of January, 2020.

PASSED and APPROVED this ____day of November, 2019.

____
Nicholas J. Helmer, Mayor

ATTEST:

____
City Clerk

AYES:
NAYS:
ABSENT:

Published in pamphlet form:

4816-0962-6795, v. 1

November 4, 2019

TO: Mayor and City Council

FROM: Michael DuCharme
Finance Director

SUBJECT: **Truth in Taxation Act**
Proposed 2019 Property Tax Levies

The Truth in Taxation act requires that at least twenty (20) days prior to the passage of the tax levy ordinance, the City must estimate the amount of the tax levy. If the proposed aggregate amount of the levy is more than 105% of the amount of property taxes extended, or estimated to be extended, for the previous year, then the City must provide notice and hold a public hearing on their intention to adopt the tax levy. The hearing must take place prior to adoption of the tax levy. If a public hearing is required, notice must be provided no less than 7 days or no more than 14 days prior to the hearing. A certificate of compliance with the Truth in Taxation act must accompany the City's tax levy ordinance. **The aggregate tax to be levied is a decrease of 2.81%** (per schedule); **therefore, the City is not required to publish a legal notice or hold a public hearing.**

The City is subject to both the Property Tax Extension Limitation Law (PTELL), more commonly referred to as the "tax cap" law, and the Prior Year Equalized Assessed Valuation (EAV) Limitation Law. PTELL limits the increase in the City's tax extension from one year to the next to the lesser of 5% or the percent increase in the Consumer Price Index (CPI), with a provision that allows taxing districts to capture additional taxes from other factors affecting the tax base, such as new property. The Prior Year EAV Limitation Law (PYELL) states that the maximum amount of the levy extended cannot exceed the statutory rate applied against the total of the prior year's EAV plus the current year's new construction.

The attached table compares the 2019 proposed levies with the respective 2018 tax levy extensions. In addition, the table provides a column that calculates the tax rates generated under the PYELL to confirm that none of the proposed tax levies exceed this limit. All of the City's proposed tax levies, subject to the PTELL restriction, are in compliance.

The 2019 proposed tax levies include: an increase in the police pension tax levy of 4.50% or $17,067, and the continued elimination of tax levies for Special Service Areas 1-4 due to the adopted sewer rates.

The tax levy for the Road Construction debt and Special Service Area #6 debt will decrease in FY2019 by 4.46%.

The decrease in the Special Service Area #6 tax levy and the road construction reflects the amount for the referendum debt service tax levy set forth in the bond ordinances.

The Police Pension tax does not have a statutory rate limit and therefore it is not subject to the Prior Year EAV Limitation Law; however, it is subject to limitation under PTELL. In an effort to capture all available tax revenues, staff is recommending that the Police Pension tax levy be increased by 4.50% over the 2018 tax extension. This would allow the City to capture not only the growth from the CPI but also all growth from new property being added to the tax rolls. In addition, the City could realize additional growth from the 3% loss and cost added on by the County, provided it does not exceed the limiting rate under the tax cap formula.

The Special Service Area levies are to cover the projected sanitary sewer maintenance and administrative expenses. The tax levy for Special Service Area #8 is to support maintenance of the Levee 37 project area.

Discussion of the proposed levies is scheduled for the November 11th City Council meeting. Approval of the preliminary levy estimate will appear on the regular agenda. Once the preliminary tax levies have been determined, staff will prepare the levy ordinances for police pension and Special Service Areas #1 to #5 and #8. Below is the time frame for completion and filing of the 2019 tax levies, including compliance with the Truth in Taxation requirements.

Property Tax Levy Adoption Schedule:

November 11, 2019	Preliminary tax levy estimates approved by City Council
November 25, 2019	First Reading Tax Levy Publish legal notice of public hearing
December 9, 2019	Approve tax levy ordinances (second reading)
December 24, 2019	Deadline to file tax levy ordinances and Truth in Taxation Certificate with Cook County Clerk

CITY OF PROSPECT HEIGHTS Tax Agency	Maximum Allowable Tax Rate per $100 EAV	Tax Year 2018 Tax Extension	Tax Rate per $100 EAV	Equalized Assessed Valuation (EAV)	Proposed - Tax Year 2019 2019 Proposed Tax Levy	Prior Year EAV Limiting Rate per $100 EAV (1)	Projected Tax Rate per $100 EAV (2)	Amount of Increase	Percent Increase
Special Service Area #6	No Limit	$ 228,389	1.3256	18,805,264	$ 212,490	N.A.	1.1747	(15,899)	-6.96%
Debt Service (Referendum)	No Limit	1,370,497	0.3437	391,916,422	1,309,360	N.A.	0.3508	(61,137)	-4.46%
Total Debt Levies		$ 1,598,886			$ 1,521,850				-4.82%
Police Pension Tax	No Limit	$ 379,259	0.0888	391,916,422	$ 396,326	N.A.	0.1039	$ 17,067	4.50%
Special Service Area #1	0.3500	-	-	9,490,147	-	-	-	-	0.00%
Special Service Area #2	0.9300	-	-	5,396,889	-	-	-	-	0.00%
Special Service Area #3	0.4900	-	-	25,649,626	-	-	-	-	0.00%
Special Service Area #4	0.9100	-	-	4,837,889	-	-	-	-	0.00%
Special Service Area #5	0.1800	25,750	0.0604	42,619,954	25,750	0.0594	0.0616	-	0.00%
Special Service Area #8	1.4100	132,042	0.5927	19,779,030	132,042	0.6876	0.6808	-	0.00%
		$ 157,792			$ 157,792				0.00%
Corporate & Special		$ 537,051			$ 554,118				3.18%
Total Levy		$ 2,135,937			$ 2,075,968				-2.81%

(1) If a tax has a Maximum Allowable Tax Rate, it is subject to the Prior Year EAV Limiting Rate calculation.
This calculation uses the proposed levy amount and adds 3% for loss and cost. This total is divided by the sum of the Prior Year

(2) Calculated based on proposed levy amount plus 3% (5% for debt service) for loss and cost, and assumes 0% growth in equalized assessed valuation. In addition, Police Pension Tax assumes 3% in growth from New Property.

ORDINANCE NO. O-19-35

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF 2019 TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 IN AND FOR THE CITY OF PROSPECT HEIGHTS POLICE PENSION FUND

BE IT ORDAINED by the City Council of the City of Prospect Heights, Cook County, Illinois as follows:

Section 1. Findings.
The City of Prospect Heights Police Pension Fund has been created by Ordinance No. 0-90-34 entitled:

"AN ORDINANCE RELATING TO THE POLICE PENSION FUND FOR THE CITY OF PROSPECT HEIGHTS, ILLINOIS"

adopted August 20, 1990. Said Ordinance provides that the City Council shall annually levy a tax upon all the taxable property of the City at the rate on the dollar of all such taxable property which will produce an amount which, when added to the deductions from the salaries of wages of police officers, and revenues available from all other sources as hereinafter referred to, will equal a sufficient sum to meet the annual requirements of the Police Pension Fund. The annual requirements to be provided by such tax levy are equal to (1) the normal cost of the pension fund for the year involved, plus (2) the amount necessary to amortize the fund unfunded accrued liabilities pursuant to State statute.

Section 2. Levy.
A tax for the sum of Three Hundred Ninety-Six Thousand and Three Hundred Twenty-Six Dollars ($396,326) be and the same is hereby levied for the purposes specified in Ordinance No. 0-90-34 against all taxable property in the City of Prospect Heights for the fiscal year commencing on the 1st day of May, 2019 and ending on the 30th day of April, 2020.

Section 3. Authority.
This tax is levied pursuant to Chapter 108-1/2, Illinois Compiled Statutes, Sec. 3-125 and pursuant to Ordinance 0-90-34, "An Ordinance Relating to the Police Pension Fund for the City of Prospect Heights, Illinois."

Section 4. Filing.
There is hereby certified to the County Clerk of Cook County, Illinois the sum aforesaid, constituting the total amount the said City of Prospect Heights Police Pension Fund requires to be raised for the current fiscal year, and the City Clerk is hereby directed to file with the County Clerk of Cook County on or before the time required by law, a certified copy of this ordinance.

<u>Section 5.</u> This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as required by law.

PASSED and APPROVED this 25th of November 2019

ATTEST:

____________________________	____________________________
CITY CLERK	MAYOR

AYES:

NAYS:

ABSENT:

Ordinance No. O-19-35
Published in pamphlet form: November 25th, 2019
Effective date: November 25th, 2019

ORDINANCE NO. O-19-36

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF 2019 TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 IN AND FOR THE CITY OF PROSPECT HEIGHTS
<u>SPECIAL SERVICE AREA NUMBER ONE</u>

WHEREAS, City of Prospect Heights Special Service Area Number One has been created by Ordinance 0-79-30 entitled, "**AN ORDINANCE ESTABLISHING CITY OF PROSPECT HEIGHTS SPECIAL SERVICE AREA NUMBER ONE FOR THE PURPOSE OF PROVIDING FOR THE COLLECTION AND DISPOSAL OF SEWAGE IN THE AREA OF THE CITY FORMERLY SERVED BY THE PROSPECT HEIGHTS SANITARY DISTRICT"**, as amended; and

WHEREAS, Ordinance No. 0-79-30, as amended, authorizes an annual rate of the annual tax levy of thirty-five one-hundredths of one percent (.35%) of the assessed value, as equalized, of the property in said special service area; and

WHEREAS, said Special Service Area Number One consists of the territory described in the ordinances aforesaid; and

WHEREAS, the City of Prospect Heights is authorized to levy taxes for special services in said Special Service Area.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights, Cook County, Illinois, as follows:

<u>Section 1</u>. The facts and statements contained in the preamble to this Ordinance are hereby found to be true and correct and are hereby incorporated as part of this Ordinance.

<u>Section 2.</u> The total amount of appropriations for all purposes to be collected from the tax levy of the current fiscal year in Special Service Area Number One is ascertained to be the sum of Zero Dollars ($0.00).

<u>Section 3.</u> The sum of Zero Dollars ($0.00) be and the same hereby is levied upon the taxable property (as defined in the Revenue act of 1939) in City of Prospect Heights Special Service Area Number One, said tax to be levied for the fiscal year beginning May 1, 2019 and ending April 30, 2020 for the purpose of providing additional revenues for maintaining and installing necessary and required improvements to the sewer system.

Section 4. This tax is levied pursuant to Article VII, Section 7 of the Constitution of the State of Illinois and Section 1301, et.seq. of Chapter 120 of the Illinois Compiled Statutes, as amended, and pursuant to An Ordinance Establishing City of Prospect Heights Special Service Area Number One, as amended.

Section 5. There is hereby certified to the County Clerk of Cook County, Illinois, the sum aforesaid, constituting said total amount of Zero Dollars ($0.00), which said total amount the said City of Prospect Heights Special Service Area Number One requires to be raised by taxation for the current fiscal year of said City, and the City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law a certified copy of this Ordinance.

Section 6. This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this 25th of November 2019.

ATTEST:

____________________________ ____________________________

CITY CLERK MAYOR

AYES:

NAYS:

ABSENT:

Ordinance No. O-18-36
Published in pamphlet form: November 25th, 2019
Effective date: November 25th, 2019

ORDINANCE NO. O-19-37

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF 2019 TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 IN AND FOR THE CITY OF PROSPECT HEIGHTS
<u>SPECIAL SERVICE AREA NUMBER TWO</u>

WHEREAS, City of Prospect Heights Special Service Area Number Two has been created by Ordinance 0-79-32 entitled, "**AN ORDINANCE ESTABLISHING CITY OF PROSPECT HEIGHTS SPECIAL SERVICE AREA NUMBER TWO FOR THE PURPOSE OF PROVIDING FOR THE COLLECTION AND DISPOSAL OF SEWAGE IN THE AREA OF THE CITY FORMERLY SERVED BY THE WOLF MANDEL SANITARY DISTRICT"**, as amended; and

WHEREAS, Ordinance No. 0-79-32, as amended, authorizes an annual rate of the annual tax levy ninety-three one-hundredths of one percent (.93%) of the assessed value, as equalized, of the property in said special service area; and

WHEREAS, said Special Service Area Number Two consists of the territory described in the ordinances aforesaid; and

WHEREAS, the City of Prospect Heights is authorized to levy taxes for special services in said Special Service Area.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights, Cook County, Illinois, as follows:

<u>Section 1</u>. The facts and statements contained in the preamble to this Ordinance are hereby found to be true and correct and are hereby incorporated as part of this Ordinance.

<u>Section 2.</u> The total amount of appropriations for all purposes to be collected from the tax levy of the current fiscal year in Special Service Area Number Two is ascertained to be the sum of Zero Dollars ($0.00).

<u>Section 3.</u> The sum of Zero Dollars ($0.00) be and the same hereby is levied upon the taxable property (as defined in the Revenue act of 1939) in City of Prospect Heights Special Service Area Number Two, said tax to be levied for the fiscal year beginning May 1, 2019 and ending April 30, 2020 for the purpose of providing additional revenues for maintaining and installing necessary and required improvements to the sewer system.

Section 4. This tax is levied pursuant to Article VII, Section 7 of the Constitution of the State of Illinois and Section 1301, et.seq. of Chapter 120 of the Illinois Compiled Statutes, as amended, and pursuant to An Ordinance Establishing City of Prospect Heights Special Service Area Number Two, as amended.

Section 5. There is hereby certified to the County Clerk of Cook County, Illinois, the sum aforesaid, constituting said total amount of Zero Dollars ($0.00), which said total amount the said City of Prospect Heights Special Service Area Number Two requires to be raised by taxation for the current fiscal year of said City, and the City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law a certified copy of this Ordinance.

Section 6. This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this 25th of November 2019.

ATTEST:

______________________________ ______________________________
CITY CLERK MAYOR

AYES:

NAYS:

ABSENT:

Ordinance No. O-18-37
Published in pamphlet form: November 25th, 2019
Effective date: November 25th, 2019

ORDINANCE NO. O-19-38

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF 2019 TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 IN AND FOR THE CITY OF PROSPECT HEIGHTS
SPECIAL SERVICE AREA NUMBER THREE

WHEREAS, City of Prospect Heights Special Service Area Number Three has been created by Ordinance 0-79-34 entitled, "**AN ORDINANCE ESTABLISHING CITY OF PROSPECT HEIGHTS SPECIAL SERVICE AREA NUMBER THREE FOR THE PURPOSE OF PROVIDING FOR THE COLLECTION AND DISPOSAL OF SEWAGE IN THE AREA OF THE CITY FORMERLY SERVED BY THE COUNTRY GARDENS SANITARY DISTRICT"**, as amended; and

WHEREAS, Ordinance No. 0-79-34, as amended, authorizes an annual rate of the annual tax levy of forty-nine one-hundredths of one percent (.49%) of the assessed value, as equalized, of the property in said special service area; and

WHEREAS, said Special Service Area Number Three consists of the territory described in the ordinances aforesaid; and

WHEREAS, the City of Prospect Heights is authorized to levy taxes for special services in said Special Service Area.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights, Cook County, Illinois, as follows:

Section 1. The facts and statements contained in the preamble to this Ordinance are hereby found to be true and correct and are hereby incorporated as part of this Ordinance.

Section 2. The total amount of appropriations for all purposes to be collected from the tax levy of the current fiscal year in Special Service Area Number Three is ascertained to be the sum of Zero Dollars ($0.00).

Section 3. The sum of Zero Dollars ($0.00) be and the same hereby is levied upon the taxable property (as defined in the Revenue act of 1939) in City of Prospect Heights Special Service Area Number Three, said tax to be levied for the fiscal year beginning May 1, 2019 and ending April 30, 2020 for the purpose of providing additional revenues for maintaining and installing necessary and required improvements to the sewer system.

Section 4. This tax is levied pursuant to Article VII, Section 7 of the Constitution of the State of Illinois and Section 1301, et.seq. of Chapter 120 of the Illinois Compiled Statutes, as amended, and pursuant to An Ordinance Establishing City of Prospect Heights Special Service Area Number Three, as amended.

Section 5. There is hereby certified to the County Clerk of Cook County, Illinois, the sum aforesaid, constituting said total amount of Zero Dollars ($0.00), which said total amount the said City of Prospect Heights Special Service Area Number Three requires to be raised by taxation for the current fiscal year of said City, and the City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law a certified copy of this Ordinance.

Section 6. This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this 25th of November 2019.

ATTEST:

CITY CLERK	MAYOR

AYES:

NAYS:

ABSENT:

Ordinance No. O-18-38
Published in pamphlet form: November 25th, 2019
Effective date: November 25th, 2019

ORDINANCE NO. O-19-39

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF 2019 TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 IN AND FOR THE CITY OF PROSPECT HEIGHTS SPECIAL SERVICE AREA NUMBER FOUR

WHEREAS, City of Prospect Heights Special Service Area Number Four has been created by Ordinance 0-82-27 entitled, "**AN ORDINANCE ESTABLISHING CITY OF PROSPECT HEIGHTS SPECIAL SERVICE AREA NUMBER FOUR FOR THE PURPOSE OF PROVIDING FOR THE COLLECTION AND DISPOSAL OF SEWAGE IN THE AREA OF THE CITY FORMERLY SERVED BY THE COUNTRY GARDENS SANITARY DISTRICT"**, as amended; and

WHEREAS, Ordinance No. 0-82-27, as amended, authorizes an annual rate of the annual tax levy of ninety-one one-hundredths of one percent (.91%) of the assessed value, as equalized, of the property in said special service area; and

WHEREAS, said Special Service Area Number Four consists of the territory described in the ordinances aforesaid; and

WHEREAS, the City of Prospect Heights is authorized to levy taxes for special services in said Special Service Area.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights, Cook County, Illinois, as follows:

Section 1. The facts and statements contained in the preamble to this Ordinance are hereby found to be true and correct and are hereby incorporated as part of this Ordinance.

Section 2. The total amount of appropriations for all purposes to be collected from the tax levy of the current fiscal year in Special Service Area Number Four is ascertained to be the sum of Zero Dollars ($0.00).

Section 3. The sum of Zero Dollars ($0.00) be and the same hereby is levied upon the taxable property (as defined in the Revenue act of 1939) in City of Prospect Heights Special Service Area Number Four, said tax to be levied for the fiscal year beginning May 1, 2019 and ending April 30, 2020 for the purpose of providing additional revenues for maintaining and installing necessary and required improvements to the sewer system.

Section 4. This tax is levied pursuant to Article VII, Section 7 of the Constitution of the State of Illinois and Section 1301, et.seq. of Chapter 120 of the Illinois Compiled Statutes, as amended, and pursuant to An Ordinance Establishing City of Prospect Heights Special Service Area Number Four, as amended.

Section 5. There is hereby certified to the County Clerk of Cook County, Illinois, the sum aforesaid, constituting said total amount of Zero Dollars ($0.00), which said total amount the said City of Prospect Heights Special Service Area Number Four requires to be raised by taxation for the current fiscal year of said City, and the City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law a certified copy of this Ordinance.

Section 6. This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this 25th of November 2019.

ATTEST:

CITY CLERK	MAYOR

AYES:

NAYS:

ABSENT:

Ordinance No. O-19-39
Published in pamphlet form: November 25th, 2019
Effective date: November 25th, 2019

ORDINANCE NO. O-19-40

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF 2019 TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 IN AND FOR THE CITY OF PROSPECT HEIGHTS SPECIAL SERVICE AREA NUMBER FIVE

WHEREAS, City of Prospect Heights Special Service Area Number Five has been created by Ordinance 0-99-25 entitled, "**AN ORDINANCE ESTABLISHING CITY OF PROSPECT HEIGHTS SPECIAL SERVICE AREA NUMBER FIVE FOR THE PURPOSE OF PROVIDING FOR THE COLLECTION AND DISPOSAL OF STORM WATER"**, as amended; and

WHEREAS, Ordinance No. 0-99-25, as amended, authorizes an annual rate of the annual tax levy of eighteen one hundredths of one percent (.18%) of the assessed value, as equalized, of the property in said special service area; and

WHEREAS, said Special Service Area Number Five consists of the territory described in the ordinances aforesaid; and

WHEREAS, the City of Prospect Heights is authorized to levy taxes for special services in said Special Service Area.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights, Cook County, Illinois, as follows:

Section 1. The facts and statements contained in the preamble to this Ordinance are hereby found to be true and correct and are hereby incorporated as part of this Ordinance.

Section 2. The total amount of appropriations for all purposes to be collected from the tax levy of the current fiscal year in Special Service Area Number Five is ascertained to be the sum of Twenty-Five Thousand and Seven Hundred Fifty Dollars ($25,750.00).

Section 3. The sum of Twenty-Five Thousand and Seven Hundred Fifty Dollars ($25,750.00) be and the same hereby is levied upon the taxable property (as defined in the Revenue act of 1939) in City of Prospect Heights Special Service Area Number Five, said tax to be levied for the fiscal year beginning May 1, 2019 and ending April 30, 2020 for the purpose of providing additional revenues for maintaining and installing necessary and required improvements to the storm sewer system.

Section 4. This tax is levied pursuant to Article VII, Section 7 of the Constitution of the State of Illinois and Section 1301, et.seq. of Chapter 120 of the Illinois Compiled Statutes, as amended, and pursuant to An Ordinance Establishing City of Prospect Heights Special Service Area Number Five, as amended.

Section 5. There is hereby certified to the County Clerk of Cook County, Illinois, the sum aforesaid, constituting said total amount of Twenty-Five Thousand and Seven Hundred Fifty Dollars ($25,750.00), which said total amount the said City of Prospect Heights Special Service Area Number Five requires to be raised by taxation for the current fiscal year of said City, and the City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law a certified copy of this Ordinance.

Section 6. This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this 25th of November 2019.

ATTEST:

______________________________ ______________________________
CITY CLERK MAYOR

AYES:

NAYS:

ABSENT:

Ordinance No. O-19-40
Published in pamphlet form: November 25th, 2019
Effective date: November 25th, 2019

ORDINANCE NO. O-19-41

AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF 2019 TAXES FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 IN AND FOR THE CITY OF PROSPECT HEIGHTS SPECIAL SERVICE AREA NUMBER EIGHT

WHEREAS, City of Prospect Heights Special Service Area Number Eight has been created by Ordinance 0-11-11 entitled, "**AN ORDINANCE establishing Special Service Area Number 8 of the City of Prospect Heights, Cook County, Illinois, and the issuance of bonds in an amount not to exceed $500,000 and the imposition of a tax at a maximum rate of 1.41% in any year to pay the cost of providing special services in and for such Area."**, as amended; and

WHEREAS, Ordinance No. 0-11-11, as amended, authorizes an annual rate of the annual tax levy of one and forty-one one hundredths of one percent (1.41%) of the assessed value, as equalized, of the property in said special service area; and

WHEREAS, said Special Service Area Number Eight consists of the territory described in the ordinances aforesaid; and

WHEREAS, the City of Prospect Heights is authorized to levy taxes for special services in said Special Service Area.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Prospect Heights, Cook County, Illinois, as follows:

Section 1. The facts and statements contained in the preamble to this Ordinance are hereby found to be true and correct and are hereby incorporated as part of this Ordinance.

Section 2. The total amount of appropriations for all purposes to be collected from the tax levy of the current fiscal year in Special Service Area Number Eight is ascertained to be the sum of One Hundred Thirty-Two Thousand and Forty-Two Dollars ($132,042.00).

Section 3. The sum of One Hundred Thirty-Two Thousand and Forty-Two Dollars ($132,042.00) be and the same hereby is levied upon the taxable property (as defined in the Revenue act of 1939) in City of Prospect Heights Special Service Area Number Eight, said tax to be levied for the fiscal year beginning May 1, 2019 and ending April 30, 2020 for the purpose of providing additional revenues for the operation, maintenance and repair of Levee 37 and related storm water management services.

Section 4. This tax is levied pursuant to Article VII, Section 7 of the Constitution of the State of Illinois and Article 27 of the Illinois Property Tax Code, as amended, and pursuant to AN ORDINANCE establishing Special Service Area Number 8 of the City of Prospect Heights, Cook County, Illinois, and the issuance of bonds in an amount not to exceed $500,000 and the imposition of a tax at a maximum rate of 1.41% in any year to pay the cost of providing special services in and for such Area, as amended.

Section 5. There is hereby certified to the County Clerk of Cook County, Illinois, the sum aforesaid, constituting said total amount of One Hundred Thirty-Two Thousand and Forty-Two Dollars ($132,042.00), which said total amount the said City of Prospect Heights Special Service Area Number Eight requires to be raised by taxation for the current fiscal year of said City, and the City Clerk of said City is hereby ordered and directed to file with the County Clerk of said County on or before the time required by law a certified copy of this Ordinance.

Section 6. This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this 25th of November 2019.

ATTEST:

CITY CLERK	MAYOR

AYES:

NAYS:

ABSENT:

Ordinance No. O-18-41
Published in pamphlet form: November 25th, 2019
Effective date: November 25th, 2019

11/11/2019

Checks		
General Fund	$	**107,315.02**
Motor Fuel Tax Fund		**-**
Palatine/Milwaukee Tax Increment Financing District		**-**
Tourism District		**956.78**
Development Fund		**-**
Drug Enforcement Agency Fund		**916.11**
Solid Waste Fund		**27,324.27**
Special Service Area #1		**-**
Special Service Area #2		**-**
Special Service Area #3		**-**
Special Service Area #4		**-**
Special Service Area #5		**341.88**
Special Service Area #8 - Levee Wall #37		**5,795.00**
Special Service Area-Constr#6(Water Main)		**-**
Special Service Area-Debt#6		**-**
Capital Improvements		**-**
Palatine Road Tax Increment Financing		**-**
Road Construction		**-**
Road Construction Debt		**-**
Water Fund		**31,248.88**
Parking Fund		**492.38**
Sanitary Sewer Fund		**1,060.00**
Road/Building Bond Escrow		**-**
TOTAL	**$**	**175,450.32**
Wire Payments		
11/08/19 PAYROLL		**159,244.65**
OCT ILLINOIS MUNICIPAL RETIREMENT FUND		**17,203.93**
	$	**351,898.90**

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
ADVANTAGE MARKETING GRO	35498	FALL 2019 NEWSLETTER	11/01/2019	01-320-5221	2,239.00	.00	
ADVANTAGE MARKETING GRO	35498-P	FALL 2019 POSTAGE	10/31/2019	01-320-5200	101.88	.00	
Total ADVANTAGE MARKETING GROUP LTD:					2,340.88	.00	
AFLAC	156810	NOV 2019 AFLAC WITHHOLDIN	10/29/2019	01-000-2031	430.94	.00	
Total AFLAC:					430.94	.00	
AZAVAR AUDIT SOLUTIONS	148535	elec audit nov 2019	11/01/2019	01-105-3010	90.54	.00	
AZAVAR AUDIT SOLUTIONS	148598	CABLE AUDUT OCT 2019	10/28/2019	01-125-3350	397.20	.00	
Total AZAVAR AUDIT SOLUTIONS:					487.74	.00	
CANON FINANCIAL SERVICES	20712573	BUILDING COPIER NOV 2019	11/02/2019	01-340-7020	181.09	.00	
Total CANON FINANCIAL SERVICES:					181.09	.00	
CARDMEMBER SERVICE	10/2019	NWSCC MEETING LARA BATTE	10/22/2019	01-360-5330	10.00	.00	
CARDMEMBER SERVICE	10/2019	PD CHEVY SUPPLIES	10/22/2019	01-360-7022	48.63	.00	
CARDMEMBER SERVICE	10/2019	IACP CONFERENCE	10/22/2019	16-300-5330	480.00	.00	
CARDMEMBER SERVICE	10/2019	DOG FOOD	10/22/2019	01-360-5141	81.24	.00	
CARDMEMBER SERVICE	10/2019	SQUAD PARTS UNDERCOVER	10/22/2019	16-300-5710	88.16	.00	
CARDMEMBER SERVICE	10/2019	IACP CONFERENCE TRAINING	10/22/2019	16-300-5330	160.00	.00	
CARDMEMBER SERVICE	10/2019	DOG LEASH	10/22/2019	01-360-7022	48.97	.00	
CARDMEMBER SERVICE	10/2019	ITOA CONFERENCE TAINING	10/22/2019	01-360-5330	325.00	.00	
CARDMEMBER SERVICE	10/2019	RANGE SUPPLIES	10/22/2019	01-360-5740	149.99	.00	
CARDMEMBER SERVICE	10/2019	UNDERCOVER CAR PARTS	10/22/2019	16-300-5710	187.95	.00	
CARDMEMBER SERVICE	10/2019	GIRL'S CLUB SUPPLIES	10/22/2019	01-360-5710	58.95	.00	
CARDMEMBER SERVICE	10/2019	DOG FOOD	10/22/2019	01-360-5141	60.55	.00	
CARDMEMBER SERVICE	10/2019	PHONES AND FAXES	10/22/2019	01-320-5410	984.25	.00	
CARDMEMBER SERVICE	10/2019	SCADA LINE	10/22/2019	51-300-5410	127.00	.00	
CARDMEMBER SERVICE	10/2019	IL MUNICIPAL LEAGUE	10/22/2019	01-310-5300	392.00	.00	
CARDMEMBER SERVICE	10/2019	WHEELNG/PH CHAMBER OF C	10/22/2019	01-310-5310	300.00	.00	
CARDMEMBER SERVICE	10/2019	INTERGOVERNMENTAL CENSU	10/22/2019	01-310-5950	84.30	.00	
CARDMEMBER SERVICE	10/2019	CH SEPT COMCAST	10/22/2019	01-320-5410	283.07	.00	
CARDMEMBER SERVICE	10/2019	PW SEPT COMCAST	10/22/2019	01-350-5410	241.85	.00	
CARDMEMBER SERVICE	10/2019	ICSC PETERSON	10/22/2019	01-340-5330	95.00	.00	
CARDMEMBER SERVICE	10/2019	CH COMCAST	10/22/2019	51-300-5410	151.85	.00	
CARDMEMBER SERVICE	10/2019	PW SEPT COMCAST	10/22/2019	01-350-5410	8.13	.00	
CARDMEMBER SERVICE	10/2019	COFFEE FOR CH, PW, PD	10/22/2019	01-320-5700	178.88	.00	
CARDMEMBER SERVICE	10/2019	CH COMCAST OCT 2019	10/22/2019	01-320-5410	256.85	.00	
CARDMEMBER SERVICE	10/2019	STAMPS FOR UTILITY BILLING	10/22/2019	51-300-5200	1,400.00	.00	
CARDMEMBER SERVICE	10/2019	SCADA INTERNET	10/22/2019	51-300-5410	157.90	.00	
CARDMEMBER SERVICE	10/2019	PHONE AND FAX SEP 2019	10/22/2019	01-320-5410	1,369.30	.00	
CARDMEMBER SERVICE	10/2019	AUTO PARTS SOCIAL WORKER	10/22/2019	01-350-5020	434.18	.00	
CARDMEMBER SERVICE	10/2019	AUTO PARTS	10/22/2019	01-350-5020	142.25	.00	
CARDMEMBER SERVICE	10/2019	PW MANAGEMENT CERTIFICAT	10/22/2019	01-350-5330	25.52	.00	
CARDMEMBER SERVICE	10/2019	PW MANAGEMENT CERTIFICAT	10/22/2019	01-350-5330	10.00	.00	
CARDMEMBER SERVICE	10/2019	PW MANAGEMENT CERTIFICAT	10/22/2019	01-350-5330	149.00	.00	
CARDMEMBER SERVICE	10/2019	PW MANAGEMENT CERTIFICAT	10/22/2019	01-350-5330	12.00	.00	
CARDMEMBER SERVICE	10/2019	WATER SYSTEM TRAINING	10/22/2019	51-300-5330	360.00	.00	
CARDMEMBER SERVICE	10/2019	FIRE EXTINGUISHER TAB	10/22/2019	01-350-5710	32.99	.00	

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
CARDMEMBER SERVICE	10/2019	AUTO PARTS	10/22/2019	01-350-5020	70.35	.00	
CARDMEMBER SERVICE	10/2019	LANDSCAPE PARTS	10/22/2019	01-350-5650	148.98	.00	
CARDMEMBER SERVICE	10/2019	SPRAYER PW	10/22/2019	01-350-5650	82.61	.00	
Total CARDMEMBER SERVICE:					9,197.70	.00	
COMED I	10/24/19-8152	11 E CAMP MCDONALD 10/09-1	10/24/2019	01-320-5410	17.06	.00	
Total COMED I:					17.06	.00	
CONSTANT CONTACT, INC	I5HBR8UAB30	ENEWS SUBSCRIPTION	11/05/2019	01-320-5130	590.34	.00	
Total CONSTANT CONTACT, INC:					590.34	.00	
CONSTELLATION NEWENERGY	15849937801	8285853	10/28/2019	01-350-5411	472.51	.00	
CONSTELLATION NEWENERGY	15849937801	8285855	10/28/2019	52-300-5410	174.81	.00	
CONSTELLATION NEWENERGY	15849937801	8285845	10/28/2019	51-300-5410	1,015.42	.00	
CONSTELLATION NEWENERGY	15849937801	8285854	10/28/2019	01-350-5411	156.24	.00	
CONSTELLATION NEWENERGY	15849937801	8285852	10/28/2019	25-300-5050	34.08	.00	
CONSTELLATION NEWENERGY	15849937801	8285846	10/28/2019	52-300-5410	95.95	.00	
CONSTELLATION NEWENERGY	15849937801	8285851	10/28/2019	01-350-5411	250.59	.00	
CONSTELLATION NEWENERGY	15849937801	8285847	10/28/2019	25-300-5050	186.84	.00	
CONSTELLATION NEWENERGY	15849937801	8285848	10/28/2019	52-300-5410	181.95	.00	
CONSTELLATION NEWENERGY	15849937801	8285849	10/28/2019	25-300-5050	120.96	.00	
CONSTELLATION NEWENERGY	15849937801	8285850	10/28/2019	01-350-5411	43.27	.00	
Total CONSTELLATION NEWENERGY INC.:					2,732.62	.00	
CORE & MAIN LP	L290170	WATER SYSTEM SENSUS SOFT	10/07/2019	51-300-5100	2,500.00	.00	
Total CORE & MAIN LP:					2,500.00	.00	
CROWN TROPHY	14766	PD AWARD	10/22/2019	01-360-5710	13.99	.00	
Total CROWN TROPHY:					13.99	.00	
CUTLER WORK WEAR INC.	128929	CASSATA WORK BOOTS	10/26/2019	01-350-7023	205.15	.00	
Total CUTLER WORK WEAR INC.:					205.15	.00	
DARRELL TAYLOR	10/29/19	PHONE REIMBURSEMENT	10/29/2019	01-340-5100	250.00	.00	
Total DARRELL TAYLOR:					250.00	.00	
DE LAGE LANDEN FINANCIAL S	65457772	NOV 2019 CH COPIER	10/17/2019	01-320-5220	986.70	.00	
DE LAGE LANDEN FINANCIAL S	65459477	DEC 2019 PD COPIER	10/17/2019	01-360-5220	1,242.60	.00	
Total DE LAGE LANDEN FINANCIAL SERVICES INC:					2,229.30	.00	
DEKIND COMPUTER CONSULT	27109	DEC 2019 COMPUTER COSULT	11/01/2019	01-320-5130	3,510.00	.00	
DEKIND COMPUTER CONSULT	27161	OCT 2019 TRIP/OVER CHARGE	11/01/2019	01-320-5130	648.75	.00	
Total DEKIND COMPUTER CONSULTANTS:					4,158.75	.00	
DES PLAINES MATERIAL & SUP	327390	TOP SOIL	07/15/2019	01-350-5650	129.75	.00	
Total DES PLAINES MATERIAL & SUPPLY:					129.75	.00	

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
EL-COR INDUSTRIES INC	78742	PW OPERATING SUPPLIES	10/15/2019	01-350-5710	58.84	.00	
Total EL-COR INDUSTRIES INC:					58.84	.00	
FEDEX	6-776-93741	ADMIN SHIPPING	10/23/2019	01-320-5200	56.81	.00	
Total FEDEX:					56.81	.00	
FLEXSOURCE, LLC	20012	OCT 2019 FSA & HRA FEE	10/25/2019	01-320-5100	135.00	.00	
Total FLEXSOURCE, LLC:					135.00	.00	
FOOD & ALCOHOL SERVICE TR	2019-13	OCT 2019 HEALTH INSPECTION	11/04/2019	01-340-5100	780.00	.00	
Total FOOD & ALCOHOL SERVICE TRAINING INC:					780.00	.00	
FULL COMPASS SYSTEMS LTD	INC00968147	AV EQUIPMENT	08/13/2019	01-310-7020	315.98	.00	
FULL COMPASS SYSTEMS LTD	INC00970538	AV EQUIPMENT	08/16/2019	01-310-7020	361.92	.00	
Total FULL COMPASS SYSTEMS LTD:					677.90	.00	
HMO ILLINOIS	10/17/19	NOV 2019 HEALTH INSURANCE	10/17/2019	01-360-4100	6,626.00	.00	
Total HMO ILLINOIS:					6,626.00	.00	
HOME DEPOT CREDIT SERVIC	10/28/19	BUILDING SUPPLY PD CTR	10/28/2019	01-350-5710	81.92	.00	
HOME DEPOT CREDIT SERVIC	10/28/19	FALL DECOR MATERIAL LANDS	10/28/2019	01-350-5650	8.96	.00	
HOME DEPOT CREDIT SERVIC	10/28/19	LANDSCAPING SUPPLIES	10/28/2019	01-350-5650	34.86	.00	
Total HOME DEPOT CREDIT SERVICES:					125.74	.00	
ILLINOIS PUBLIC RISK FUND	59003	WC ADMIN	10/16/2019	01-320-5530	280.96	.00	
ILLINOIS PUBLIC RISK FUND	59003	WC BUILDING	10/16/2019	01-340-5530	325.10	.00	
Total ILLINOIS PUBLIC RISK FUND:					606.06	.00	
ILLINOIS-AMERICAN WATER C	10/17/19-1674	1217 E CAMP MCDONALD 08/30	10/17/2019	51-300-5412	23,119.36	.00	
ILLINOIS-AMERICAN WATER C	11/01/19-5316	1250 S River Rd 10/01-10/31/19	11/01/2019	13-300-5108	956.78	.00	
ILLINOIS-AMERICAN WATER C	11/01/19-5629	401 Piper Ln 10/01/19-10/31/19	11/01/2019	01-320-5410	189.43	.00	
ILLINOIS-AMERICAN WATER C	11/01/19-5667	401 Piper Ln 11/01-11/27/19	11/01/2019	01-320-5410	41.78	.00	
Total ILLINOIS-AMERICAN WATER CO.:					24,307.35	.00	
IUOE LOCAL 150 ADMIN	#150 A 10/11/1	LOCAL 150 ADMIN DUES 10/19	10/11/2019	01-000-2050	277.43	.00	
IUOE LOCAL 150 ADMIN	#150 A 10/25/1	LOCAL 150 ADMIN DUES 10/19	10/25/2019	01-000-2050	277.43	.00	
Total IUOE LOCAL 150 ADMIN:					554.86	.00	
IUOE LOCAL 150 MEMBERSHIP	#150 M 10/11/1	LOCAL 150 MEMBERSHIP DUES	10/11/2019	01-000-2050	58.85	.00	
IUOE LOCAL 150 MEMBERSHIP	#150 M 10/25/1	LOCAL 150 MEMBERSHIP DUES	10/25/2019	01-000-2050	58.85	.00	
Total IUOE LOCAL 150 MEMBERSHIP:					117.70	.00	
JEFFREY L BAUREIS	47	ELECTRICAL INSPECTIONS	10/23/2019	01-340-5100	1,763.00	.00	
Total JEFFREY L BAUREIS:					1,763.00	.00	
JUST TIRES MP INC.	560283	#846 CHIPPER TRUCK TIRE	10/21/2019	01-350-5020	186.99	.00	

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
Total JUST TIRES MP INC.:					186.99	.00	
LOGSDON OFFICE SUPPLY	1069313-001	COPY PAPER	10/23/2019	01-320-5700	69.90	.00	
Total LOGSDON OFFICE SUPPLY:					69.90	.00	
MARK ROSCOE	10/07/19	PW MANAGEMENT CERTIFICAT	10/07/2019	01-350-5330	336.11	.00	
Total MARK ROSCOE:					336.11	.00	
MENARDS	42177	BUILDING SUPPLIES	08/23/2019	01-350-5710	45.77	.00	
Total MENARDS:					45.77	.00	
METROPOLITAN ALLIANCE OF	#252 10/2019	MAP #252 DUES 10/19	10/11/2019	01-000-2052	576.00	.00	
Total METROPOLITAN ALLIANCE OF POLICE:					576.00	.00	
METROPOLITAN INDUSTRIES I	INV010649	WATER SYSTEM DATA SERVIC	10/15/2019	51-300-5100	313.00	.00	
Total METROPOLITAN INDUSTRIES INC:					313.00	.00	
MICHAEL PORZYCKI	10/28/19	PHONE REIMBURSEMENT	10/28/2019	01-340-5100	43.75	.00	
Total MICHAEL PORZYCKI:					43.75	.00	
MOE FUNDS	12/2019	DEC PREMIUMS	11/05/2019	01-350-4100	5,730.00	.00	
MOE FUNDS	12/2019	DEC PREMIUMS	11/05/2019	51-300-4100	2,015.00	.00	
Total MOE FUNDS:					7,745.00	.00	
NAPA-HEIGHTS AUTOMOTIVE	3563-237611	AUTO PARTS PW SHOP	10/21/2019	01-350-5020	3.51	.00	
NAPA-HEIGHTS AUTOMOTIVE	3563-240369	TRUCK #835,837,838,845 FILTE	10/30/2019	01-350-5020	185.32	.00	
Total NAPA-HEIGHTS AUTOMOTIVE:					188.83	.00	
NICHOLAS J. HELMER	OCT-19	PHONE BILL REIMBURSEMENT	11/01/2019	01-310-5300	62.50	.00	
Total NICHOLAS J. HELMER:					62.50	.00	
NICOR GAS	10/22/19-4241	CH 09/20/19-10/22/19	10/22/2019	01-320-5410	160.36	.00	
NICOR GAS	10/23/19-0000	METRA 09/23/19-10/23/19	10/23/2019	52-300-5410	39.67	.00	
NICOR GAS	10/23/19-0000	PW SERVICE 09/23/19-10/22/19	10/23/2019	01-320-5410	56.67	.00	
NICOR GAS	10/23/19-3609	PD Service 09/23/19-10/23/19	10/23/2019	01-320-5410	85.15	.00	
NICOR GAS	10/23/19-4506	water building 09/23/19-10/23/19	10/23/2019	51-300-5410	49.34	.00	
Total NICOR GAS:					391.19	.00	
NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	01-320-4100	1,498.00	.00	
NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	01-340-4100	4,370.00	.00	
NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	01-350-4100	2,240.00	.00	
NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	01-360-4100	30,430.00	.00	
NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	01-370-4101	3,860.00	.00	
Total NORTH SUBURBAN EMPLOYEE BENEFIT COOPERAT:					42,398.00	.00	
NORTHSHORE OMEGA	014281950-10	PHYSICAL EXAM DRUG TEST H	10/17/2019	01-350-5100	251.00	.00	

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
Total NORTHSHORE OMEGA:					251.00	.00	
NORTHWEST ELECTRICAL SUP	17444169	LIGHTING MAINTENANCE	10/28/2019	01-350-5710	218.67	.00	
Total NORTHWEST ELECTRICAL SUPPLY CO:					218.67	.00	
NW CENTRAL 9-1-1 SYSTEM	8834	DEC 2019 MEMBER ASSESSME	11/01/2019	01-360-5240	21,593.31	.00	
Total NW CENTRAL 9-1-1 SYSTEM:					21,593.31	.00	
OPP FRANCHISING INC. DBA JA	CHC09191140	SEPT 2019 CLEANING SERVICE	09/01/2019	01-350-5104	1,183.47	1,183.47	10/31/2019
OPP FRANCHISING INC. DBA JA	CHC11191288	NOV 2019 CLEANING	11/01/2019	01-350-5104	1,183.47	.00	
Total OPP FRANCHISING INC. DBA JANI-KING IL:					2,366.94	1,183.47	
PETTY CASH PD	10/30/19	WINDOW WASHING, PRISONER	10/30/2019	01-360-5100	144.00	.00	
PETTY CASH PD	10/30/19	PRISONER MEALS	10/30/2019	01-360-5140	73.65	.00	
PETTY CASH PD	10/30/19	COOK COUNTY CAPTAINS	10/30/2019	01-360-5330	100.00	.00	
PETTY CASH PD	10/30/19	USB, VELCRO, STAFF MEETING	10/30/2019	01-360-5710	31.66	.00	
PETTY CASH PD	10/30/19	RANGE MATERIALS	10/30/2019	01-360-5740	29.05	.00	
PETTY CASH PD	10/30/19	PATCHES	10/30/2019	01-360-5741	12.00	.00	
PETTY CASH PD	10/30/19	BATTERIES	10/30/2019	01-360-7022	17.79	.00	
Total PETTY CASH PD:					408.15	.00	
RAY O'HERRON CO INC	1960321-IN	PD CLOTHING	10/30/2019	01-360-5741	151.97	.00	
Total RAY O'HERRON CO INC:					151.97	.00	
RED WING BUSINESS ADVANT	59092	WORK BOOTS-HEBER	10/29/2019	01-350-7023	200.00	.00	
Total RED WING BUSINESS ADVANTAGE:					200.00	.00	
S D ENTERPRISES INC	11/04/19	OCT 2019 SEWER INSPECTION	11/04/2019	53-300-5100	1,060.00	.00	
Total S D ENTERPRISES INC:					1,060.00	.00	
SOLID WASTE AGENCY	6317	O&M COSTS DEC 2019	11/01/2019	17-300-5420	27,324.27	.00	
Total SOLID WASTE AGENCY:					27,324.27	.00	
STITCH BY STITCH	50000093	STAFF SHIRT	11/01/2019	01-360-5741	38.00	.00	
STITCH BY STITCH	50000112	PEER JURY SHIRTS	11/01/2019	01-360-5741	139.00	.00	
Total STITCH BY STITCH:					177.00	.00	
UNIFIRST CORPORATION	081 1427213	PW UNIFORMS	10/25/2019	01-350-5104	664.31	.00	
UNIFIRST CORPORATION	081 14291107	PW UNIFORMS	11/01/2019	01-350-5104	90.58	.00	
Total UNIFIRST CORPORATION:					754.89	.00	
VCG UNIFORM	24473	PD CLOTHING	10/16/2019	01-360-5741	58.95	.00	
Total VCG UNIFORM:					58.95	.00	
VERIZON WIRELESS	9840734906	SEP 24-OCT 23 SCADA	10/23/2019	51-300-5410	40.01	.00	

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
Total VERIZON WIRELESS:					40.01	.00	
WAREHOUSE DIRECT OFFICE	4462069-0	OFFICE SUPPLIES	10/23/2019	01-320-5700	28.31	.00	
WAREHOUSE DIRECT OFFICE	4467068-0	OFFICE SUPPLIES	10/28/2019	01-320-5700	79.78	.00	
WAREHOUSE DIRECT OFFICE	4467741-0	OFFICE SUPPLIES	10/28/2019	01-320-5700	126.99	.00	
Total WAREHOUSE DIRECT OFFICE PROD INC.:					235.08	.00	
XYLEM WATER SOLUTIONS	3556A93314	WATER MAINTENANCE	10/24/2019	28-300-5100	5,795.00	.00	
Total XYLEM WATER SOLUTIONS:					5,795.00	.00	
Grand Totals:					174,266.85	1,183.47	

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
GENERAL FUND							
01-000-2031 WITHHOLDING - Q AFLA	AFLAC	156810	NOV 2019 AFLAC WITHHOLDIN	10/29/2019	430.94	.00	
01-000-2050 W/H LOCAL 15O UNION	IUOE LOCAL 150 ADMIN	#150 A 10/11/1	LOCAL 150 ADMIN DUES 10/19	10/11/2019	277.43	.00	
01-000-2050 W/H LOCAL 15O UNION	IUOE LOCAL 150 ADMIN	#150 A 10/25/1	LOCAL 150 ADMIN DUES 10/19	10/25/2019	277.43	.00	
01-000-2050 W/H LOCAL 15O UNION	IUOE LOCAL 150 MEMBERSHIP	#150 M 10/11/1	LOCAL 150 MEMBERSHIP DUES	10/11/2019	58.85	.00	
01-000-2050 W/H LOCAL 15O UNION	IUOE LOCAL 150 MEMBERSHIP	#150 M 10/25/1	LOCAL 150 MEMBERSHIP DUES	10/25/2019	58.85	.00	
01-000-2052 WITHHOLDING POLICE U	METROPOLITAN ALLIANCE OF	#252 10/2019	MAP #252 DUES 10/19	10/11/2019	576.00	.00	
Total :					1,679.50	.00	
LOCAL TAXES							
01-105-3010 UTILITY - ELECTRIC	AZAVAR AUDIT SOLUTIONS	148535	elec audit nov 2019	11/01/2019	90.54	.00	
Total LOCAL TAXES:					90.54	.00	
FRANCHISE FEES							
01-125-3350 CABLE FRANCHISE FEE	AZAVAR AUDIT SOLUTIONS	148598	CABLE AUDUT OCT 2019	10/28/2019	397.20	.00	
Total FRANCHISE FEES:					397.20	.00	
CITY COUNCIL & BOARDS							
01-310-5300 ALDERMANIC EXPENSE	CARDMEMBER SERVICE	10/2019	IL MUNICIPAL LEAGUE	10/22/2019	392.00	.00	
01-310-5300 ALDERMANIC EXPENSE	NICHOLAS J. HELMER	OCT-19	PHONE BILL REIMBURSEMENT	11/01/2019	62.50	.00	
01-310-5310 MEMBERSHIPS	CARDMEMBER SERVICE	10/2019	WHEELNG/PH CHAMBER OF C	10/22/2019	300.00	.00	
01-310-5950 SPECIAL EVENTS	CARDMEMBER SERVICE	10/2019	INTERGOVERNMENTAL CENSU	10/22/2019	84.30	.00	
01-310-7020 EQUIPMENT	FULL COMPASS SYSTEMS LTD	INC00968147	AV EQUIPMENT	08/13/2019	315.98	.00	
01-310-7020 EQUIPMENT	FULL COMPASS SYSTEMS LTD	INC00970538	AV EQUIPMENT	08/16/2019	361.92	.00	
Total CITY COUNCIL & BOARDS:					1,516.70	.00	
ADMINISTRATION							
01-320-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	1,498.00	.00	
01-320-5100 PROFESSIONAL SERVIC	FLEXSOURCE, LLC	20012	OCT 2019 FSA & HRA FEE	10/25/2019	135.00	.00	
01-320-5130 COMPUTER CONSULTAN	CONSTANT CONTACT, INC	I5HBR8UAB30	ENEWS SUBSCRIPTION	11/05/2019	590.34	.00	
01-320-5130 COMPUTER CONSULTAN	DEKIND COMPUTER CONSULT	27109	DEC 2019 COMPUTER COSULT	11/01/2019	3,510.00	.00	
01-320-5130 COMPUTER CONSULTAN	DEKIND COMPUTER CONSULT	27161	OCT 2019 TRIP/OVER CHARGE	11/01/2019	648.75	.00	
01-320-5200 POSTAGE	ADVANTAGE MARKETING GRO	35498-P	FALL 2019 POSTAGE	10/31/2019	101.88	.00	
01-320-5200 POSTAGE	FEDEX	6-776-93741	ADMIN SHIPPING	10/23/2019	56.81	.00	
01-320-5220 PHOTOCOPY	DE LAGE LANDEN FINANCIAL S	65457772	NOV 2019 CH COPIER	10/17/2019	986.70	.00	
01-320-5221 PRINTING	ADVANTAGE MARKETING GRO	35498	FALL 2019 NEWSLETTER	11/01/2019	2,239.00	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
01-320-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	PHONES AND FAXES	10/22/2019	984.25	.00	
01-320-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	CH SEPT COMCAST	10/22/2019	283.07	.00	
01-320-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	CH COMCAST OCT 2019	10/22/2019	256.85	.00	
01-320-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	PHONE AND FAX SEP 2019	10/22/2019	1,369.30	.00	
01-320-5410 UTILITIES	COMED I	10/24/19-8152	11 E CAMP MCDONALD 10/09-1	10/24/2019	17.06	.00	
01-320-5410 UTILITIES	ILLINOIS-AMERICAN WATER C	11/01/19-5629	401 Piper Ln 10/01/19-10/31/19	11/01/2019	189.43	.00	
01-320-5410 UTILITIES	ILLINOIS-AMERICAN WATER C	11/01/19-5667	401 Piper Ln 11/01-11/27/19	11/01/2019	41.78	.00	
01-320-5410 UTILITIES	NICOR GAS	10/22/19-4241	CH 09/20/19-10/22/19	10/22/2019	160.36	.00	
01-320-5410 UTILITIES	NICOR GAS	10/23/19-0000	PW SERVICE 09/23/19-10/22/19	10/23/2019	56.67	.00	
01-320-5410 UTILITIES	NICOR GAS	10/23/19-3609	PD Service 09/23/19-10/23/19	10/23/2019	85.15	.00	
01-320-5530 WORKERS COMPENSATI	ILLINOIS PUBLIC RISK FUND	59003	WC ADMIN	10/16/2019	280.96	.00	
01-320-5700 OFFICE SUPPLIES	CARDMEMBER SERVICE	10/2019	COFFEE FOR CH, PW, PD	10/22/2019	178.88	.00	
01-320-5700 OFFICE SUPPLIES	LOGSDON OFFICE SUPPLY	1069313-001	COPY PAPER	10/23/2019	69.90	.00	
01-320-5700 OFFICE SUPPLIES	WAREHOUSE DIRECT OFFICE	4462069-0	OFFICE SUPPLIES	10/23/2019	28.31	.00	
01-320-5700 OFFICE SUPPLIES	WAREHOUSE DIRECT OFFICE	4467068-0	OFFICE SUPPLIES	10/28/2019	79.78	.00	
01-320-5700 OFFICE SUPPLIES	WAREHOUSE DIRECT OFFICE	4467741-0	OFFICE SUPPLIES	10/28/2019	126.99	.00	
Total ADMINISTRATION:					13,975.22	.00	
BUILDING DEPARTMENT							
01-340-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	4,370.00	.00	
01-340-5100 PROFESSIONAL SERVIC	DARRELL TAYLOR	10/29/19	PHONE REIMBURSEMENT	10/29/2019	250.00	.00	
01-340-5100 PROFESSIONAL SERVIC	FOOD & ALCOHOL SERVICE TR	2019-13	OCT 2019 HEALTH INSPECTION	11/04/2019	780.00	.00	
01-340-5100 PROFESSIONAL SERVIC	JEFFREY L BAUREIS	47	ELECTRICAL INSPECTIONS	10/23/2019	1,763.00	.00	
01-340-5100 PROFESSIONAL SERVIC	MICHAEL PORZYCKI	10/28/19	PHONE REIMBURSEMENT	10/28/2019	43.75	.00	
01-340-5330 TRAINING	CARDMEMBER SERVICE	10/2019	ICSC PETERSON	10/22/2019	95.00	.00	
01-340-5530 WORKERS COMPENSATI	ILLINOIS PUBLIC RISK FUND	59003	WC BUILDING	10/16/2019	325.10	.00	
01-340-7020 EQUIPMENT	CANON FINANCIAL SERVICES	20712573	BUILDING COPIER NOV 2019	11/02/2019	181.09	.00	
Total BUILDING DEPARTMENT:					7,807.94	.00	
PUBLIC WORKS							
01-350-4100 HEALTH INSURANCE	MOE FUNDS	12/2019	DEC PREMIUMS	11/05/2019	5,730.00	.00	
01-350-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	2,240.00	.00	
01-350-5020 VEHICLE MAINTENANCE	CARDMEMBER SERVICE	10/2019	AUTO PARTS SOCIAL WORKER	10/22/2019	434.18	.00	
01-350-5020 VEHICLE MAINTENANCE	CARDMEMBER SERVICE	10/2019	AUTO PARTS	10/22/2019	142.25	.00	
01-350-5020 VEHICLE MAINTENANCE	CARDMEMBER SERVICE	10/2019	AUTO PARTS	10/22/2019	70.35	.00	
01-350-5020 VEHICLE MAINTENANCE	JUST TIRES MP INC.	560283	#846 CHIPPER TRUCK TIRE	10/21/2019	186.99	.00	
01-350-5020 VEHICLE MAINTENANCE	NAPA-HEIGHTS AUTOMOTIVE	3563-237611	AUTO PARTS PW SHOP	10/21/2019	3.51	.00	
01-350-5020 VEHICLE MAINTENANCE	NAPA-HEIGHTS AUTOMOTIVE	3563-240369	TRUCK #835,837,838,845 FILTE	10/30/2019	185.32	.00	
01-350-5100 PROFESSIONAL SERVIC	NORTHSHORE OMEGA	014281950-10	PHYSICAL EXAM DRUG TEST H	10/17/2019	251.00	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
01-350-5104 PROF SERVICES - BUILD	OPP FRANCHISING INC. DBA JA	CHC09191140	SEPT 2019 CLEANING SERVICE	09/01/2019	1,183.47	1,183.47	10/31/2019
01-350-5104 PROF SERVICES - BUILD	OPP FRANCHISING INC. DBA JA	CHC11191288	NOV 2019 CLEANING	11/01/2019	1,183.47	.00	
01-350-5104 PROF SERVICES - BUILD	UNIFIRST CORPORATION	081 1427213	PW UNIFORMS	10/25/2019	664.31	.00	
01-350-5104 PROF SERVICES - BUILD	UNIFIRST CORPORATION	081 14291107	PW UNIFORMS	11/01/2019	90.58	.00	
01-350-5330 TRAINING	CARDMEMBER SERVICE	10/2019	PW MANAGEMENT CERTIFICAT	10/22/2019	25.52	.00	
01-350-5330 TRAINING	CARDMEMBER SERVICE	10/2019	PW MANAGEMENT CERTIFICAT	10/22/2019	10.00	.00	
01-350-5330 TRAINING	CARDMEMBER SERVICE	10/2019	PW MANAGEMENT CERTIFICAT	10/22/2019	149.00	.00	
01-350-5330 TRAINING	CARDMEMBER SERVICE	10/2019	PW MANAGEMENT CERTIFICAT	10/22/2019	12.00	.00	
01-350-5330 TRAINING	MARK ROSCOE	10/07/19	PW MANAGEMENT CERTIFICAT	10/07/2019	336.11	.00	
01-350-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	PW SEPT COMCAST	10/22/2019	241.85	.00	
01-350-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	PW SEPT COMCAST	10/22/2019	8.13	.00	
01-350-5411 WATER AND ELECTRIC P	CONSTELLATION NEWENERGY	15849937801	8285853	10/28/2019	472.51	.00	
01-350-5411 WATER AND ELECTRIC P	CONSTELLATION NEWENERGY	15849937801	8285854	10/28/2019	156.24	.00	
01-350-5411 WATER AND ELECTRIC P	CONSTELLATION NEWENERGY	15849937801	8285851	10/28/2019	250.59	.00	
01-350-5411 WATER AND ELECTRIC P	CONSTELLATION NEWENERGY	15849937801	8285850	10/28/2019	43.27	.00	
01-350-5650 LANDSCAPE SUPPLIES	CARDMEMBER SERVICE	10/2019	LANDSCAPE PARTS	10/22/2019	148.98	.00	
01-350-5650 LANDSCAPE SUPPLIES	CARDMEMBER SERVICE	10/2019	SPRAYER PW	10/22/2019	82.61	.00	
01-350-5650 LANDSCAPE SUPPLIES	DES PLAINES MATERIAL & SUP	327390	TOP SOIL	07/15/2019	129.75	.00	
01-350-5650 LANDSCAPE SUPPLIES	HOME DEPOT CREDIT SERVIC	10/28/19	FALL DECOR MATERIAL LANDS	10/28/2019	8.96	.00	
01-350-5650 LANDSCAPE SUPPLIES	HOME DEPOT CREDIT SERVIC	10/28/19	LANDSCAPING SUPPLIES	10/28/2019	34.86	.00	
01-350-5710 OPERATING SUPPLIES	CARDMEMBER SERVICE	10/2019	FIRE EXTINGUISHER TAB	10/22/2019	32.99	.00	
01-350-5710 OPERATING SUPPLIES	EL-COR INDUSTRIES INC	78742	PW OPERATING SUPPLIES	10/15/2019	58.84	.00	
01-350-5710 OPERATING SUPPLIES	HOME DEPOT CREDIT SERVIC	10/28/19	BUILDING SUPPLY PD CTR	10/28/2019	81.92	.00	
01-350-5710 OPERATING SUPPLIES	MENARDS	42177	BUILDING SUPPLIES	08/23/2019	45.77	.00	
01-350-5710 OPERATING SUPPLIES	NORTHWEST ELECTRICAL SUP	17444169	LIGHTING MAINTENANCE	10/28/2019	218.67	.00	
01-350-7023 SAFETY EQUIPMENT	CUTLER WORK WEAR INC.	128929	CASSATA WORK BOOTS	10/26/2019	205.15	.00	
01-350-7023 SAFETY EQUIPMENT	RED WING BUSINESS ADVANT	59092	WORK BOOTS-HEBER	10/29/2019	200.00	.00	
Total PUBLIC WORKS:					15,319.15	1,183.47	
PUBLIC SAFETY							
01-360-4100 HEALTH INSURANCE	HMO ILLINOIS	10/17/19	NOV 2019 HEALTH INSURANCE	10/17/2019	6,626.00	.00	
01-360-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	30,430.00	.00	
01-360-5100 PROFESSIONAL SERVIC	PETTY CASH PD	10/30/19	WINDOW WASHING, PRISONER	10/30/2019	144.00	.00	
01-360-5140 PRISONERS CARE	PETTY CASH PD	10/30/19	PRISONER MEALS	10/30/2019	73.65	.00	
01-360-5141 KENNEL FEES	CARDMEMBER SERVICE	10/2019	DOG FOOD	10/22/2019	81.24	.00	
01-360-5141 KENNEL FEES	CARDMEMBER SERVICE	10/2019	DOG FOOD	10/22/2019	60.55	.00	
01-360-5220 PHOTOCOPY	DE LAGE LANDEN FINANCIAL S	65459477	DEC 2019 PD COPIER	10/17/2019	1,242.60	.00	
01-360-5240 NORTHWEST CENTRAL	NW CENTRAL 9-1-1 SYSTEM	8834	DEC 2019 MEMBER ASSESSME	11/01/2019	21,593.31	.00	
01-360-5330 TRAINING	CARDMEMBER SERVICE	10/2019	NWSCC MEETING LARA BATTE	10/22/2019	10.00	.00	
01-360-5330 TRAINING	CARDMEMBER SERVICE	10/2019	ITOA CONFERENCE TAINING	10/22/2019	325.00	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
01-360-5330 TRAINING	PETTY CASH PD	10/30/19	COOK COUNTY CAPTAINS	10/30/2019	100.00	.00	
01-360-5710 OPERATING SUPPLIES	CARDMEMBER SERVICE	10/2019	GIRL'S CLUB SUPPLIES	10/22/2019	58.95	.00	
01-360-5710 OPERATING SUPPLIES	CROWN TROPHY	14766	PD AWARD	10/22/2019	13.99	.00	
01-360-5710 OPERATING SUPPLIES	PETTY CASH PD	10/30/19	USB, VELCRO, STAFF MEETING	10/30/2019	31.66	.00	
01-360-5740 RANGE SUPPLIES	CARDMEMBER SERVICE	10/2019	RANGE SUPPLIES	10/22/2019	149.99	.00	
01-360-5740 RANGE SUPPLIES	PETTY CASH PD	10/30/19	RANGE MATERIALS	10/30/2019	29.05	.00	
01-360-5741 CLOTHING	PETTY CASH PD	10/30/19	PATCHES	10/30/2019	12.00	.00	
01-360-5741 CLOTHING	RAY O'HERRON CO INC	1960321-IN	PD CLOTHING	10/30/2019	151.97	.00	
01-360-5741 CLOTHING	STITCH BY STITCH	50000093	STAFF SHIRT	11/01/2019	38.00	.00	
01-360-5741 CLOTHING	STITCH BY STITCH	50000112	PEER JURY SHIRTS	11/01/2019	139.00	.00	
01-360-5741 CLOTHING	VCG UNIFORM	24473	PD CLOTHING	10/16/2019	58.95	.00	
01-360-7022 POLICE TECH/SAFETY S	CARDMEMBER SERVICE	10/2019	PD CHEVY SUPPLIES	10/22/2019	48.63	.00	
01-360-7022 POLICE TECH/SAFETY S	CARDMEMBER SERVICE	10/2019	DOG LEASH	10/22/2019	48.97	.00	
01-360-7022 POLICE TECH/SAFETY S	PETTY CASH PD	10/30/19	BATTERIES	10/30/2019	17.79	.00	
Total PUBLIC SAFETY:					61,485.30	.00	
REIMBURSABLE EXP							
01-370-4101 RETIREE HEALTH INSUR	NORTH SUBURBAN EMPLOYEE	1019M	NOV 2019 HEALTH PREMIUM	11/05/2019	3,860.00	.00	
Total REIMBURSABLE EXP:					3,860.00	.00	
Total GENERAL FUND:					106,131.55	1,183.47	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
TOURISM DISTRICT							
EXPENSES							
13-300-5108 BEAUTIFICATION	ILLINOIS-AMERICAN WATER C	11/01/19-5316	1250 S River Rd 10/01-10/31/19	11/01/2019	956.78	.00	
Total EXPENSES:					956.78	.00	
Total TOURISM DISTRICT:					956.78	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
DEA SEIZURE FUND							
EXPENSES							
16-300-5330 TRAINING	CARDMEMBER SERVICE	10/2019	IACP CONFERENCE	10/22/2019	480.00	.00	
16-300-5330 TRAINING	CARDMEMBER SERVICE	10/2019	IACP CONFERENCE TRAINING	10/22/2019	160.00	.00	
16-300-5710 OPERATING SUPPLIES	CARDMEMBER SERVICE	10/2019	SQUAD PARTS UNDERCOVER	10/22/2019	88.16	.00	
16-300-5710 OPERATING SUPPLIES	CARDMEMBER SERVICE	10/2019	UNDERCOVER CAR PARTS	10/22/2019	187.95	.00	
Total EXPENSES:					916.11	.00	
Total DEA SEIZURE FUND:					916.11	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
SOLID WASTE DISPOSAL FUND							
EXPENSES							
17-300-5420 SWANCC CHARGES	SOLID WASTE AGENCY	6317	O&M COSTS DEC 2019	11/01/2019	27,324.27	.00	
Total EXPENSES:					27,324.27	.00	
Total SOLID WASTE DISPOSAL FUND:					27,324.27	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
SSA #5							
EXPENSES							
25-300-5050 SYSTEM MAINTENANCE	CONSTELLATION NEWENERGY	15849937801	8285852	10/28/2019	34.08	.00	
25-300-5050 SYSTEM MAINTENANCE	CONSTELLATION NEWENERGY	15849937801	8285847	10/28/2019	186.84	.00	
25-300-5050 SYSTEM MAINTENANCE	CONSTELLATION NEWENERGY	15849937801	8285849	10/28/2019	120.96	.00	
Total EXPENSES:					341.88	.00	
Total SSA #5:					341.88	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
SSA #8							
EXPENSES							
28-300-5100 PROFESSIONAL SERVIC	XYLEM WATER SOLUTIONS	3556A93314	WATER MAINTENANCE	10/24/2019	5,795.00	.00	
Total EXPENSES:					5,795.00	.00	
Total SSA #8:					5,795.00	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
WATER FUND							
EXPENSES							
51-300-4100 HEALTH INSURANCE	MOE FUNDS	12/2019	DEC PREMIUMS	11/05/2019	2,015.00	.00	
51-300-5100 PROFESSIONAL SERVIC	CORE & MAIN LP	L290170	WATER SYSTEM SENSUS SOFT	10/07/2019	2,500.00	.00	
51-300-5100 PROFESSIONAL SERVIC	METROPOLITAN INDUSTRIES I	INV010649	WATER SYSTEM DATA SERVIC	10/15/2019	313.00	.00	
51-300-5200 POSTAGE	CARDMEMBER SERVICE	10/2019	STAMPS FOR UTILITY BILLING	10/22/2019	1,400.00	.00	
51-300-5330 TRAINING	CARDMEMBER SERVICE	10/2019	WATER SYSTEM TRAINING	10/22/2019	360.00	.00	
51-300-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	SCADA LINE	10/22/2019	127.00	.00	
51-300-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	CH COMCAST	10/22/2019	151.85	.00	
51-300-5410 UTILITIES	CARDMEMBER SERVICE	10/2019	SCADA INTERNET	10/22/2019	157.90	.00	
51-300-5410 UTILITIES	CONSTELLATION NEWENERGY	15849937801	8285845	10/28/2019	1,015.42	.00	
51-300-5410 UTILITIES	NICOR GAS	10/23/19-4506	water building 09/23/19-10/23/19	10/23/2019	49.34	.00	
51-300-5410 UTILITIES	VERIZON WIRELESS	9840734906	SEP 24-OCT 23 SCADA	10/23/2019	40.01	.00	
51-300-5412 WATER	ILLINOIS-AMERICAN WATER C	10/17/19-1674	1217 E CAMP MCDONALD 08/30	10/17/2019	23,119.36	.00	
Total EXPENSES:					31,248.88	.00	
Total WATER FUND:					31,248.88	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
PARKING FUND							
EXPENSES							
52-300-5410 UTILITIES	CONSTELLATION NEWENERGY	15849937801	8285855	10/28/2019	174.81	.00	
52-300-5410 UTILITIES	CONSTELLATION NEWENERGY	15849937801	8285846	10/28/2019	95.95	.00	
52-300-5410 UTILITIES	CONSTELLATION NEWENERGY	15849937801	8285848	10/28/2019	181.95	.00	
52-300-5410 UTILITIES	NICOR GAS	10/23/19-0000	METRA 09/23/19-10/23/19	10/23/2019	39.67	.00	
Total EXPENSES:					492.38	.00	
Total PARKING FUND:					492.38	.00	

GL Account and Title		Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
SANITARY SEWER FUND								
EXPENSES								
53-300-5100	PROFESSIONAL SERVIC	S D ENTERPRISES INC	11/04/19	OCT 2019 SEWER INSPECTION	11/04/2019	1,060.00	.00	
Total EXPENSES:						1,060.00	.00	
Total SANITARY SEWER FUND:						1,060.00	.00	
Grand Totals:						174,266.85	1,183.47	

GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid
GENERAL FUND			
Total GENERAL FUND:	106,131.55	1,183.47	
TOURISM DISTRICT			
Total TOURISM DISTRICT:	956.78	.00	
DEA SEIZURE FUND			
Total DEA SEIZURE FUND:	916.11	.00	
SOLID WASTE DISPOSAL FUND			
Total SOLID WASTE DISPOSAL FUND:	27,324.27	.00	
SSA #5			
Total SSA #5:	341.88	.00	
SSA #8			
Total SSA #8:	5,795.00	.00	
WATER FUND			
Total WATER FUND:	31,248.88	.00	
PARKING FUND			
Total PARKING FUND:	492.38	.00	
SANITARY SEWER FUND			
Total SANITARY SEWER FUND:	1,060.00	.00	
Grand Totals:	174,266.85	1,183.47	