INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Computer Replacement Fund: The Computer Replacement Fund is used to account for the acquisition of Village computer hardware. Financing is being provided by charges to various Village funds.

Risk Management Fund: The Risk Management Fund is used to account for the servicing and payment of claims for liability, property, casualty coverage, workers' compensation and medical benefits. Financing is being provided by charges in the various Village funds.

Vehicle Replacement Fund: The Vehicle Replacement Fund is used to account for the acquisition and depreciation of Village vehicles. Financing is being provided by charges to the General, and Water and Sewer Funds.

Vehicle Maintenance Fund: The Vehicle Maintenance Fund is used to account for the maintenance and repair of all Village vehicles. Financing is being provided by charges to various Village funds.

Building Improvements Fund: The Building Improvements Fund is used to account for maintenance and repairs of Village buildings. Financing is being provided by charges to various Village funds.

Internal Service Funds
Combining Statement of Net Position
December 31, 2025

See Following Page

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Internal Service Funds
Combining Statement of Net Position
December 31, 2025

	Computer Replacement
ASSETS	
Current Assets	
Cash and Investments	$ 1,434,075
Receivables - Net of Allowances - Accounts	
Accrued Interest	—
Other	—
Deposits - Insurance	—
Inventories	—
Prepaids	—
Total Current Assets	1,434,075
Noncurrent Assets	
Capital Assets	
Nondepreciable	—
Depreciable	201,675
Accumulated Depreciation	(22,127)
	179,548
Other Assets	
Deposits - Insurance	—
Total Noncurrent Assets	179,548
Total Assets	1,613,623
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - RBP	—
Total Assets and Deferred Outflows of Resources	1,613,623
LIABILITIES	
Current Liabilities	
Accounts Payable	2,993
Accrued Payroll	—
Due to Other Governments	—
Claims Payable	—
Other Payables	—
Compensated Absences Payable	—
Total OPEB Liability - RBP	—
Total Current Liabilities	2,993
Noncurrent Liabilities	
Compensated Absences Payable	—
Claims Payable	—
Total OPEB Liability - RBP	—
Total Noncurrent Liabilities	—
Total Liabilities	2,993
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - RBP	—
Total Liabilities and Deferred Inflows of Resources	2,993
NET POSITION	
Investment in Capital Assets	179,548
Unrestricted	1,431,082
Total Net Position	1,610,630

Risk Management	Vehicle Replacement	Vehicle Maintenance	Building Improvements	Totals
542,283	14,078,053	2,037,597	1,600,193	19,692,201
—	11,410	—	—	11,410
481	—	8,738	—	9,219
4,686,619	—	—	—	4,686,619
—	—	436,821	—	436,821
—	1,073,814	13,666	—	1,087,480
5,229,383	15,163,277	2,496,822	1,600,193	25,923,750
—	1,122,345	—	—	1,122,345
—	18,980,022	92,062	—	19,273,759
—	(11,985,913)	(92,062)	—	(12,100,102)
—	8,116,454	—	—	8,296,002
1,591,262	—	—	—	1,591,262
1,591,262	8,116,454	—		9,887,264
6,820,645	23,279,731	2,496,822	1,600,193	35,811,014
—	—	52,860	—	52,860
6,820,645	23,279,731	2,549,682	1,600,193	35,863,874
26,230	—	34,321	—	63,544
—	—	19,552	—	19,552
60	—	18	—	78
44,300	—	—	—	44,300
1,249	—	—	—	1,249
—	—	15,201	—	15,201
—	—	10,888	—	10,888
71,839	—	79,980	—	154,812
—	—	60,803	—	60,803
150,812	—	—	—	150,812
—	—	239,164	—	239,164
150,812	—	299,967	—	450,779
222,651	—	379,947	—	605,591
—	—	183,483	—	183,483
222,651	—	563,430	—	789,074
—	8,116,454	—	—	8,296,002
6,597,994	15,163,277	1,986,252	1,600,193	26,778,798
6,597,994	23,279,731	1,986,252	1,600,193	35,074,800

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended December 31, 2025

	Computer Replacement
Operating Revenues	
Charges for Services	$ 995,443
Contributions	—
Miscellaneous	—
Total Operating Revenues	995,443
Operating Expenses	
Administration and Maintenance	194,440
Insurance and Claims	—
Depreciation	5,584
Total Operating Expenses	200,024
Operating Income	795,419
Nonoperating Revenues	
Disposal of Capital Assets	—
Interest Income	26,440
	26,440
Change in Net Position	821,859
Net Position - Beginning	788,771
Net Position - Ending	1,610,630

Risk Management	Vehicle Replacement	Vehicle Maintenance	Building Improvements	Totals
8,872,732	2,023,030	2,727,148	1,590,175	16,208,528
1,914,275	—	—	—	1,914,275
1,155,092	—	—	—	1,155,092
11,942,099	2,023,030	2,727,148	1,590,175	19,277,895
738,644	39,564	2,233,697	—	3,206,345
10,427,516	—	—	—	10,427,516
—	1,309,259	—	—	1,314,843
11,166,160	1,348,823	2,233,697	—	14,948,704
775,939	674,207	493,451	1,590,175	4,329,191
—	162,824	—	—	162,824
507,547	570,038	49,743	10,018	1,163,786
507,547	732,862	49,743	10,018	1,326,610
1,283,486	1,407,069	543,194	1,600,193	5,655,801
5,314,508	21,872,662	1,443,058	—	29,418,999
6,597,994	23,279,731	1,986,252	1,600,193	35,074,800

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended December 31, 2025

	Computer Replacement
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ —
Interfund Services Provided	995,443
Payments to Suppliers	(191,448)
Payments to Employees	—
	803,995
Cash Flows from Capital and Related Financing Activities	
Disposal of Capital Assets	—
Purchase of Capital Assets	—
	—
Cash Flows from Investing Activities	
Interest Received	26,440
Net Change in Cash and Cash Equivalents	830,435
Cash and Cash Equivalents - Beginning	603,640
Cash and Cash Equivalents - Ending	1,434,075
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	795,419
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities	
Depreciation	5,584
(Increase) Decrease in Current Assets	—
Increase (Decrease) in Current Liabilities	2,992
Net Cash Provided by Operating Activities	803,995

Risk Management	Vehicle Replacement	Vehicle Maintenance	Building Improvements	Totals
4,230,391	—	—	—	4,230,391
7,021,658	1,051,902	2,715,256	1,590,175	13,374,434
(12,421,919)	(556,031)	(1,297,422)	—	(14,466,820)
—	—	(1,081,256)	—	(1,081,256)
(1,169,870)	495,871	336,578	1,590,175	2,056,749
—	217,628	—	—	217,628
—	(1,868,786)	—	—	(1,868,786)
—	(1,651,158)	—	—	(1,651,158)
507,547	570,038	49,743	10,018	1,163,786
(662,323)	(585,249)	386,321	1,600,193	1,569,377
1,204,606	14,663,302	1,651,276	—	18,122,824
542,283	14,078,053	2,037,597	1,600,193	19,692,201
775,939	674,207	493,451	1,590,175	4,329,191
—	1,309,259	—	—	1,314,843
(690,050)	(971,128)	(11,892)	—	(1,673,070)
(1,255,759)	(516,467)	(144,981)	—	(1,914,215)
(1,169,870)	495,871	336,578	1,590,175	2,056,749

Computer Replacement - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Water and Sewer Fund	$ 10,575	10,575	10,575
General Fund	200,925	200,925	200,925
Police	399,276	384,667	384,667
Fire	384,667	399,276	399,276
Total Operating Revenues	995,443	995,443	995,443
Operating Expenses			
Administration			
Capital Outlay	211,500	205,900	194,440
Depreciation	—	5,600	5,584
Total Operating Expenses	211,500	211,500	200,024
Operating Income	783,943	783,943	795,419
Nonoperating Revenues			
Investment Income	—	26,440	26,440
Change in Net Position	783,943	810,383	821,859
Net Position - Beginning			788,771
Net Position - Ending			1,610,630

Computer Replacement - Internal Service Fund
Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Administration			
Capital Outlay	$ 211,500	205,900	194,440
Depreciation	—	5,600	5,584
Total Operating Expenses	211,500	211,500	200,024

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Risk Management - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services	$ 8,601,189	8,957,689	8,872,732
Contributions	1,990,500	1,990,500	1,914,275
Miscellaneous	890,000	1,083,400	1,155,092
Total Operating Revenues	11,481,689	12,031,589	11,942,099
Operating Expenses			
Administration	275,000	733,500	738,644
Insurance and Claims	11,218,433	11,207,433	10,427,516
Total Operating Expenses	11,493,433	11,940,933	11,166,160
Operating Income (Loss)	(11,744)	90,656	775,939
Nonoperating Revenues			
Investment Income	12,500	507,600	507,547
Change in Net Position	756	598,256	1,283,486
Net Position - Beginning			5,314,508
Net Position - Ending			6,597,994

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Risk Management - Internal Service Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Charges for Services			
General Fund	$ 7,047,251	7,403,751	7,407,770
Refuse Disposal Fund	25,380	25,380	25,380
Water and Sewer Fund	229,912	229,912	229,912
Parking System Revenue Fund	1,187	1,187	1,187
Village Parking System Fund	1,456	1,456	1,456
Vehicle Maintenance Fund	46,003	46,003	46,003
Library	1,250,000	1,250,000	1,161,024
Total Charges for Services	8,601,189	8,957,689	8,872,732
Contributions			
Employee			
Health Insurance	805,000	805,000	789,631
Dental Insurance	160,000	160,000	167,858
Additional Life Insurance	32,500	32,500	40,289
Vision Insurance	20,000	20,000	(5,248)
Retiree			
Health Insurance	940,000	940,000	880,068
Dental Insurance	32,000	32,000	40,020
Vision Insurance	1,000	1,000	1,657
Total Contributions	1,990,500	1,990,500	1,914,275
Miscellaneous			
Other Reimbursements	540,000	733,400	614,196
Miscellaneous Income	350,000	350,000	540,896
Total Miscellaneous	890,000	1,083,400	1,155,092
Total Operating Revenues	11,481,689	12,031,589	11,942,099

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Risk Management - Internal Service Fund
Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Administration			
Casualty and Property Program			
Other Equipment	$ —	447,500	342,149
Other Contractual Services	—	11,000	10,373
Total Casualty and Property Program	—	458,500	352,522
Medical Program			
Claims Administration	275,000	275,000	386,122
Total Administration	275,000	733,500	738,644
Insurance and Claims			
Casualty and Property Program			
Liability Insurance	1,150,000	1,150,000	1,303,429
Other Insurance	50,000	39,000	8,265
Property Claims	80,000	80,000	—
Liability Claims	150,000	150,000	29,506
Workers' Compensation Claims	600,000	600,000	—
Unemployment Compensation Claims	25,000	25,000	2,639
Tree Hazard Study	11,033	11,033	10,947
Other Claims	25,000	25,000	14,466
Total Casualty and Property Program	2,091,033	2,080,033	1,369,252
Medical Program			
Medical Expense - HMO Plan	1,269,900	1,269,900	1,010,940
Medical Expense - Indemnity Plan	7,325,000	7,325,000	7,527,327
Medical Expense - Dental	405,000	405,000	416,096
Medical Expense - Vision	25,000	25,000	—
Health and Wellness Supplies	37,500	37,500	25,046
Life Insurance	65,000	65,000	78,855
Total Medical Program	9,127,400	9,127,400	9,058,264
Total Insurance and Claims	11,218,433	11,207,433	10,427,516
Total Operating Expenses	11,493,433	11,940,933	11,166,160

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Vehicle Replacement - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services	$ 2,023,030	2,023,030	2,023,030
Miscellaneous	25,000	25,000	—
Total Operating Revenues	2,048,030	2,048,030	2,023,030
Operating Expenses			
Administration	4,981,000	2,688,839	39,564
Depreciation	—	—	1,309,259
Total Operating Expenses	4,981,000	2,688,839	1,348,823
Operating Income (Loss)	(2,932,970)	(640,809)	674,207
Nonoperating Revenues			
Disposal of Capital Assets	—	162,825	162,824
Investment Income	300,000	570,100	570,038
	300,000	732,925	732,862
Change in Net Position	(2,632,970)	92,116	1,407,069
Net Position - Beginning			21,872,662
Net Position - Ending			23,279,731

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Vehicle Replacement - Internal Service Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Charges for Services			
General Fund			
Manager's Office	$ 13,360	13,360	13,360
Television Services Division	19,160	19,160	19,160
Community Development - Planning	1,500	1,500	1,500
Community Development - Building	14,240	14,240	14,240
Community Development - Housing	13,520	13,520	13,520
Community Development - Health	1,500	1,500	1,500
Police Department	243,490	243,490	243,490
Fire Department	640,640	640,640	640,640
Public Works Department	673,530	673,530	673,530
Engineering Division	14,420	14,420	14,420
Human Services	4,010	4,010	4,010
Water and Sewer Fund	383,660	383,660	383,660
Total Charges for Services	2,023,030	2,023,030	2,023,030
Miscellaneous	25,000	25,000	—
Total Operating Revenues	2,048,030	2,048,030	2,023,030

Vehicle Replacement - Internal Service Fund
Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Administration			
Capital Outlay			
T.V. Service Vehicles	$ 55,000	55,000	—
Police Vehicles	695,000	813,134	27,070
Fire Vehicles	1,920,000	95,000	10,642
Public Works	2,311,000	1,725,705	1,852
Total Capital Outlay	4,981,000	2,688,839	39,564
Depreciation	—	—	1,309,259
Total Operating Expenses	4,981,000	2,688,839	1,348,823

Vehicle Maintenance - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services	$ 2,727,148	2,727,148	2,727,148
Operating Expenses			
Administration and Maintenance	2,688,148	2,688,148	2,233,697
Operating Income	39,000	39,000	493,451
Nonoperating Revenues			
Interest Income	39,000	39,000	49,743
Change in Net Position	78,000	78,000	543,194
Net Position - Beginning			1,443,058
Net Position - Ending			1,986,252

Vehicle Maintenance - Internal Service Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Charges for Services			
General Fund			
Manager's Office	$ 4,091	4,091	4,091
Television Services Division	4,363	4,363	4,363
Community Development - Planning	4,091	4,091	4,091
Community Development - Building	5,727	5,727	5,727
Community Development - Housing	28,635	28,635	28,635
Community Development - Health	4,091	4,091	4,091
Police Department	694,605	694,605	694,605
Fire Department	431,162	431,162	431,162
Public Works Department	848,687	848,687	848,687
Engineering Division	44,453	44,453	44,453
Human Service Charges	4,091	4,091	4,091
Water and Sewer Fund	653,152	653,152	653,152
Total Operating Revenues	2,727,148	2,727,148	2,727,148

Vehicle Maintenance - Internal Service Fund
Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Administration and Maintenance			
Vehicle Division Administration			
Personal Services	$ 140,978	140,978	143,142
Employee Benefits	71,527	71,527	(24,140)
Other Employee Costs	7,395	7,395	4,203
Contractual Services	29,293	29,293	20,394
Utilities	5,063	5,063	3,065
Commodities and Supplies	2,976	2,976	670
Office Equipment	705	705	—
Insurance	22,503	22,503	22,503
Total Vehicle Division Administration	280,440	280,440	169,837
Vehicle Maintenance Program			
Personal Services	1,152,056	1,152,056	938,114
Employee Benefits	345,487	345,487	313,879
Contractual Services	110,568	117,568	119,474
Commodities and Supplies	796,942	789,942	691,235
Other Equipment	2,655	2,655	1,158
Total Vehicle Maintenance Program	2,407,708	2,407,708	2,063,860
Total Operating Expenses	2,688,148	2,688,148	2,233,697

Building Improvements - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services	$ 1,590,175	1,590,175	1,590,175
Operating Expenses			
Administration and Maintenance	—	—	—
Operating Income	1,590,175	1,590,175	1,590,175
Nonoperating Revenues			
Interest Income	—	—	10,018
Change in Net Position	1,590,175	1,590,175	1,600,193
Net Position - Beginning			—
Net Position - Ending			1,600,193

Building Improvements - Internal Service Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Charges for Services			
General Fund			
Public Works Department	$ 450,000	450,000	450,000
Police Department	898,925	898,925	898,925
Fire Department	241,250	241,250	241,250
Total Operating Revenues	1,590,175	1,590,175	1,590,175

PENSION TRUST FUNDS

Police Pension Fund: The Police Pension Fund is used to account for the resources necessary to provide retirement and disability benefits to personnel of the Mount Prospect Police Department. Revenues are provided by the following: Village contributions (made possible by a property tax levy), employee withholdings and investment income.

Firefighters' Pension Fund: The Firefighters' Pension Fund is used to account for the resources necessary to provide retirement and disability benefits to personnel of the Mount Prospect Fire Department. Revenues are provided by the following: Village contributions (made possible by a property tax levy), employee withholdings and investment income.

Pension Trust Funds
Combining Statement of Fiduciary Net Position
December 31, 2025

	Police Pension	Firefighters' Pension	Totals
ASSETS			
Cash and Cash Equivalents	$ 769,265	698,193	1,467,458
Investments			
Illinois Police Officer's Pension Investment Fund	110,349,814	—	110,349,814
Illinois Firefighters' Pension Investment Fund	—	95,288,190	95,288,190
Due from Municipality	2,227,807	1,743,063	3,970,870
Prepaids	13,492	13,180	26,672
Total Assets	113,360,378	97,742,626	211,103,004
LIABILITIES			
Accounts Payable	3,245	7,321	10,566
NET POSITION			
Net Position Restricted for Pensions	113,357,133	97,735,305	211,092,438

Pension Trust Funds
Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2025

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	$ 5,736,187	4,814,127	10,550,314
Contributions - Plan Members	1,144,907	1,004,104	2,149,011
Total Contributions	6,881,094	5,818,231	12,699,325
Investment Income (Loss)			
Interest Earned	591,440	1,773,690	2,365,130
Net Change in Fair Value	16,595,756	13,015,802	29,611,558
	17,187,196	14,789,492	31,976,688
Less Investment Expenses	(95,362)	(188,230)	(283,592)
Net Investment Income	17,091,834	14,601,262	31,693,096
Total Additions	23,972,928	20,419,493	44,392,421
Deductions			
Administration	77,924	93,372	171,296
Benefits and Refunds	8,126,519	7,899,508	16,026,027
Total Deductions	8,204,443	7,992,880	16,197,323
Change in Fiduciary Net Position	15,768,485	12,426,613	28,195,098
Net Position Restricted for Pensions			
Beginning	97,588,648	85,308,692	182,897,340
Ending	113,357,133	97,735,305	211,092,438

SUPPLEMENTAL SCHEDULES

Schedule of General Long-Term Debt
Long-Term Debt Payable by Governmental Funds
December 31, 2025

See Following Page

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Schedule of General Long-Term Debt
Long-Term Debt Payable by Governmental Funds
December 31, 2025

	General Obligation Bonds of 2016A	General Obligation Bonds of 2017	General Obligation Bonds of 2018A	General Obligation Bonds of 2018B
AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT	$ 5,545,000	3,965,000	5,920,000	36,300,000
GENERAL LONG-TERM DEBT PAYABLE				
General Obligation Bonds Payable	$ 5,545,000	3,965,000	5,920,000	36,300,000
Business District Limited Tax Note Payable	—	—	—	—
Compensated Absences Payable	—	—	—	—
Net Pension Liability - IMRF	—	—	—	—
Net Pension Liability - Police Pension	—	—	—	—
Net Pension Liability - Firefighters' Pension	—	—	—	—
Total OPEB Liability - RBP	—	—	—	—
Unamortized Bond Premium	—	—	—	—
Totals	5,545,000	3,965,000	5,920,000	36,300,000

General Obligation Bonds of 2019B	General Obligation Bonds of 2022B	Business District Limited Tax Note	Compensated Absences	Net Pension Liability IMRF	Net Pension Liability Police	Net Pension Liability Firefighters	Total OPEB Liability	Unamortized Bond Premiums	Totals
7,020,000	6,225,000	38,410,426	4,878,013	2,439,708	57,383,970	42,729,893	8,814,814	1,584,299	221,216,123
7,020,000	6,225,000	—	—	—	—	—	—	—	64,975,000
—	—	38,410,426	—	—	—	—	—	—	38,410,426
—	—	—	4,878,013	—	—	—	—	—	4,878,013
—	—	—	—	2,439,708	—	—	—	—	2,439,708
—	—	—	—	—	57,383,970	—	—	—	57,383,970
—	—	—	—	—	—	42,729,893	—	—	42,729,893
—	—	—	—	—	—	—	8,814,814	—	8,814,814
—	—	—	—	—	—	—	—	1,584,299	1,584,299
7,020,000	6,225,000	38,410,426	4,878,013	2,439,708	57,383,970	42,729,893	8,814,814	1,584,299	221,216,123

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2016A
December 31, 2025

Date of Issue	December 1, 2016
Date of Maturity	December 1, 2028
Authorized Issue	$9,100,000
Interest Rate	3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bancorporation

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 1,795,000	166,350	1,961,350	2026	83,175	2026	83,175
2027	1,845,000	112,500	1,957,500	2027	56,250	2027	56,250
2028	1,905,000	57,150	1,962,150	2028	28,575	2028	28,575
	5,545,000	336,000	5,881,000		168,000		168,000

Long-Term Debt Requirements
General Obligation Bonds of 2017
December 31, 2025

Date of Issue	December 20, 2017
Date of Maturity	December 1, 2037
Authorized Issue	$9,740,000
Interest Rates	2.50% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bancorporation

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 440,000	240,700	680,700	2026	120,350	2026	120,350
2027	465,000	227,500	692,500	2027	113,750	2027	113,750
2028	500,000	215,876	715,876	2028	107,938	2028	107,938
2029	530,000	202,750	732,750	2029	101,375	2029	101,375
2030	565,000	188,174	753,174	2030	94,087	2030	94,087
2031	600,000	171,932	771,932	2031	85,966	2031	85,966
2032	640,000	147,932	787,932	2032	73,966	2032	73,966
2033	690,000	122,332	812,332	2033	61,166	2033	61,166
2034	730,000	100,770	830,770	2034	50,385	2034	50,385
2035	775,000	77,956	852,956	2035	38,978	2035	38,978
2036	820,000	53,738	873,738	2036	26,869	2036	26,869
2037	865,000	28,112	893,112	2037	14,056	2037	14,056
	7,620,000	1,777,772	9,397,772		888,886		888,886

3,965,000	Governmental Activities
3,655,000	Business-Type Activities
7,620,000	

Long-Term Debt Requirements
General Obligation Bonds of 2018A
December 31, 2025

Date of Issue	May 1, 2018
Date of Maturity	December 1, 2037
Authorized Issue	$11,950,000
Interest Rates	3.25% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bancorporation

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 520,000	350,618	870,618	2026	175,309	2026	175,309
2027	565,000	324,618	889,618	2027	162,309	2027	162,309
2028	610,000	302,018	912,018	2028	151,009	2028	151,009
2029	655,000	277,618	932,618	2029	138,809	2029	138,809
2030	710,000	251,418	961,418	2030	125,709	2030	125,709
2031	765,000	223,018	988,018	2031	111,509	2031	111,509
2032	815,000	198,156	1,013,156	2032	99,078	2032	99,078
2033	870,000	171,668	1,041,668	2033	85,834	2033	85,834
2034	925,000	141,220	1,066,220	2034	70,610	2034	70,610
2035	985,000	108,844	1,093,844	2035	54,422	2035	54,422
2036	1,050,000	75,600	1,125,600	2036	37,800	2036	37,800
2037	1,110,000	38,850	1,148,850	2037	19,425	2037	19,425
	9,580,000	2,463,646	12,043,646		1,231,823		1,231,823

5,920,000	Governmental Activities
3,660,000	Business-Type Activities
9,580,000	

Long-Term Debt Requirements
General Obligation Bonds of 2018B
December 31, 2025

Date of Issue	October 16, 2018
Date of Maturity	December 1, 2043
Authorized Issue	$38,440,000
Interest Rates	3.625% to 5.000%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bancorporation

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 160,000	1,522,500	1,682,500	2026	761,250	2026	761,250
2027	165,000	1,514,500	1,679,500	2027	757,250	2027	757,250
2028	175,000	1,506,250	1,681,250	2028	753,125	2028	753,125
2029	1,645,000	1,497,500	3,142,500	2029	748,750	2029	748,750
2030	1,820,000	1,415,250	3,235,250	2030	707,625	2030	707,625
2031	1,910,000	1,324,250	3,234,250	2031	662,125	2031	662,125
2032	2,005,000	1,228,750	3,233,750	2032	614,375	2032	614,375
2033	2,105,000	1,128,500	3,233,500	2033	564,250	2033	564,250
2034	2,210,000	1,023,250	3,233,250	2034	511,625	2034	511,625
2035	2,295,000	943,138	3,238,138	2035	471,569	2035	471,569
2036	2,380,000	857,075	3,237,075	2036	428,538	2036	428,537
2037	2,470,000	767,825	3,237,825	2037	383,913	2037	383,912
2038	2,560,000	675,200	3,235,200	2038	337,600	2038	337,600
2039	2,660,000	576,000	3,236,000	2039	288,000	2039	288,000
2040	2,765,000	469,600	3,234,600	2040	234,800	2040	234,800
2041	2,875,000	359,000	3,234,000	2041	179,500	2041	179,500
2042	2,990,000	244,000	3,234,000	2042	122,000	2042	122,000
2043	3,110,000	124,400	3,234,400	2043	62,200	2043	62,200
	36,300,000	17,176,988	53,476,988		8,588,495		8,588,493

Long-Term Debt Requirements
General Obligation Bonds of 2019A
December 31, 2025

Date of Issue	June 3, 2019
Date of Maturity	December 1, 2039
Authorized Issue	$9,600,000
Interest Rates	2.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bancorporation

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 375,000	265,050	640,050	2026	132,525	2026	132,525
2027	405,000	246,300	651,300	2027	123,150	2027	123,150
2028	435,000	230,100	665,100	2028	115,050	2028	115,050
2029	465,000	212,700	677,700	2029	106,350	2029	106,350
2030	495,000	194,100	689,100	2030	97,050	2030	97,050
2031	525,000	179,250	704,250	2031	89,625	2031	89,625
2032	555,000	163,500	718,500	2032	81,750	2032	81,750
2033	585,000	146,850	731,850	2033	73,425	2033	73,425
2034	620,000	129,300	749,300	2034	64,650	2034	64,650
2035	655,000	110,700	765,700	2035	55,350	2035	55,350
2036	685,000	91,050	776,050	2036	45,525	2036	45,525
2037	725,000	70,500	795,500	2037	35,250	2037	35,250
2038	760,000	48,750	808,750	2038	24,375	2038	24,375
2039	800,000	25,000	825,000	2039	12,500	2039	12,500
	8,085,000	2,113,150	10,198,150		1,056,575		1,056,575

Long-Term Debt Requirements
General Obligation Bonds of 2019B
December 31, 2025

Date of Issue	November 25, 2019
Date of Maturity	December 1, 2039
Authorized Issue	$7,725,000
Interest Rates	3.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bancorporation

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 290,000	230,100	520,100	2026	115,050	2026	115,050
2027	320,000	215,600	535,600	2027	107,800	2027	107,800
2028	350,000	199,600	549,600	2028	99,800	2028	99,800
2029	380,000	185,600	565,600	2029	92,800	2029	92,800
2030	415,000	170,400	585,400	2030	85,200	2030	85,200
2031	445,000	157,950	602,950	2031	78,975	2031	78,975
2032	475,000	144,600	619,600	2032	72,300	2032	72,300
2033	510,000	130,350	640,350	2033	65,175	2033	65,175
2034	545,000	115,050	660,050	2034	57,525	2034	57,525
2035	580,000	98,700	678,700	2035	49,350	2035	49,350
2036	615,000	81,300	696,300	2036	40,650	2036	40,650
2037	655,000	62,850	717,850	2037	31,425	2037	31,425
2038	700,000	43,200	743,200	2038	21,600	2038	21,600
2039	740,000	22,200	762,200	2039	11,100	2039	11,100
	7,020,000	1,857,500	8,877,500		928,750		928,750

Long-Term Debt Requirements
General Obligation Bonds of 2022A
December 31, 2025

Date of Issue	February 8, 2022
Date of Maturity	December 1, 2041
Authorized Issue	$8,935,000
Interest Rates	3.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bancorporation

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 280,000	281,300	561,300	2026	140,650	2026	140,650
2027	305,000	267,300	572,300	2027	133,650	2027	133,650
2028	335,000	252,050	587,050	2028	126,025	2028	126,025
2029	360,000	235,300	595,300	2029	117,650	2029	117,650
2030	390,000	217,300	607,300	2030	108,650	2030	108,650
2031	425,000	197,800	622,800	2031	98,900	2031	98,900
2032	455,000	176,550	631,550	2032	88,275	2032	88,275
2033	480,000	162,900	642,900	2033	81,450	2033	81,450
2034	510,000	148,500	658,500	2034	74,250	2034	74,250
2035	540,000	133,200	673,200	2035	66,600	2035	66,600
2036	570,000	117,000	687,000	2036	58,500	2036	58,500
2037	600,000	99,900	699,900	2037	49,950	2037	49,950
2038	630,000	81,900	711,900	2038	40,950	2038	40,950
2039	665,000	63,000	728,000	2039	31,500	2039	31,500
2040	700,000	43,050	743,050	2040	21,525	2040	21,525
2041	735,000	22,050	757,050	2041	11,025	2041	11,025
	7,980,000	2,499,100	10,479,100		1,249,550		1,249,550

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2022B
December 31, 2025

Date of Issue	September 7, 2022
Date of Maturity	December 1, 2033
Authorized Issue	$8,230,000
Interest Rate	2.80%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	PNC Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2026	$ 705,000	174,300	879,300	2026	87,150	2026	87,150
2027	725,000	154,560	879,560	2027	77,280	2027	77,280
2028	745,000	134,260	879,260	2028	67,130	2028	67,130
2029	765,000	113,400	878,400	2029	56,700	2029	56,700
2030	790,000	91,980	881,980	2030	45,990	2030	45,990
2031	810,000	69,860	879,860	2031	34,930	2031	34,930
2032	830,000	47,180	877,180	2032	23,590	2032	23,590
2033	855,000	23,940	878,940	2033	11,970	2033	11,970
	6,225,000	809,480	7,034,480		404,740		404,740

STATISTICAL SECTION
(Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

Net Position by Component - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

See Following Page

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018 (1)
Governmental Activities			
Net Investment in Capital Assets	$ 33,224,875	34,171,129	30,192,091
Restricted	4,557,424	4,104,560	7,065,413
Unrestricted	(91,778,462)	(95,150,426)	(107,779,949)
Total Governmental Activities Net Position	(53,996,163)	(56,874,737)	(70,522,445)
Business-Type Activities			
Net Investment in Capital Assets	36,588,628	35,765,755	32,472,358
Unrestricted	4,610,400	6,266,907	8,411,004
Total Business-Type Activities Net Position	41,199,028	42,032,662	40,883,362
Primary Government			
Net Investment in Capital Assets	69,813,503	69,936,884	62,664,449
Restricted	4,557,424	4,104,560	7,065,413
Unrestricted	(87,168,062)	(88,883,519)	(99,368,945)
Total Primary Government Net Position	(12,797,135)	(14,842,075)	(29,639,083)

Data Source: Audited Financial Statements

(1) The Village implemented GASB Statement No. 75 for fiscal year 2018.

* Accrual Basis of Accounting

2019	2020	2021	2022	2023	2024	2025
31,568,036	26,448,689	38,294,932	42,417,521	51,232,095	61,472,621	73,989,304
8,691,355	5,811,511	7,199,628	8,842,728	17,597,803	27,629,430	10,826,110
(107,707,787)	(90,600,371)	(75,314,733)	(62,385,336)	(58,018,298)	(54,682,871)	(21,799,373)
(67,448,396)	(58,340,171)	(29,820,173)	(11,125,087)	10,811,600	34,419,180	63,016,041
33,196,889	20,547,932	29,676,988	28,959,971	39,945,439	49,278,861	57,244,423
5,924,760	17,346,891	15,780,856	21,248,084	16,279,047	19,898,538	18,383,812
39,121,649	37,894,823	45,457,844	50,208,055	56,224,486	69,177,399	75,628,235
64,764,925	46,996,621	67,971,920	71,377,492	91,177,534	110,751,482	131,233,727
8,691,355	5,811,511	7,199,628	8,842,728	17,597,803	27,629,430	10,826,110
(101,783,027)	(73,253,480)	(59,533,877)	(41,137,252)	(41,739,251)	(34,784,333)	(3,415,561)
(28,326,747)	(20,445,348)	15,637,671	39,082,968	67,036,086	103,596,579	138,644,276

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018 (1)	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities										
General Government	$ 9,949,082	10,690,075	11,942,073	11,583,734	7,778,670	5,947,477	7,310,783	7,767,590	7,406,435	5,314,508
Public Safety	38,328,609	37,351,039	42,702,313	38,771,199	40,594,163	34,743,839	44,926,770	51,279,223	55,349,218	59,889,999
Highways and Streets	19,990,440	16,176,313	15,587,445	15,664,513	12,769,508	14,011,139	14,135,705	15,496,993	15,200,506	18,287,753
Health	4,620,982	4,557,211	4,811,335	4,852,981	4,785,802	4,962,123	4,941,948	5,269,605	5,350,249	5,474,714
Welfare	2,109,733	2,068,368	1,636,190	1,478,616	1,884,331	1,969,068	1,716,275	2,201,654	1,693,364	2,585,174
Culture and Recreation	515,555	611,653	573,403	381,641	181,061	294,457	272,844	408,122	386,962	454,395
Interest on Long-Term Debt	1,926,793	2,049,953	3,396,566	4,501,317	4,271,762	3,733,579	5,176,985	5,221,510	4,761,173	5,298,226
Total Governmental Activities Expenses	77,441,194	73,504,612	80,649,325	77,234,001	72,265,297	65,661,682	78,481,310	87,644,697	90,147,907	97,304,769
Business-Type Activities										
Water and Sewer	16,054,624	14,308,117	15,419,616	16,940,503	18,033,170	15,584,057	14,576,309	16,726,332	16,496,384	18,548,708
Parking	390,118	229,873	311,736	279,093	225,412	176,825	180,252	231,287	255,686	282,177
Total Business-Type Activities Expenses	16,444,742	14,537,990	15,731,352	17,219,596	18,258,582	15,760,882	14,756,561	16,957,619	16,752,070	18,830,885
Total Primary Government Expenses	93,885,936	88,042,602	96,380,677	94,453,597	90,523,879	81,422,564	93,237,871	104,602,316	106,899,977	116,135,654
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	4,496,290	4,178,495	4,362,732	4,562,357	7,052,725	7,449,945	7,758,489	8,140,677	8,181,609	7,927,872
Public Safety	1,795,838	1,761,708	1,678,492	2,042,165	2,322,390	3,258,363	3,938,414	3,751,029	4,041,602	4,865,509
Highways and Streets	290,172	169,389	387,676	137,694	1,468,859	1,618,479	1,435,828	121,898	96,093	164,976
Other Activities	4,799,080	4,616,263	4,617,215	4,614,732	—	—	—	—	—	—
Operating Grants and Contributions	2,629,030	2,705,584	2,007,177	2,142,458	2,962,935	3,116,222	3,379,605	2,915,796	3,901,416	3,597,269
Capital Grants and Contributions	—	159,682	488,470	47,560	1,348,000	2,848,071	—	—	96,178	1,407,738
Total Governmental Activities Program Revenues	14,010,410	13,591,121	13,541,762	13,546,966	15,154,909	18,291,080	16,512,336	14,929,400	16,316,898	17,963,364
Business-Type Activities										
Charges for Services										
Water and Sewer	12,931,867	13,395,619	14,224,032	14,972,198	16,732,889	17,735,543	18,904,331	20,652,203	21,569,635	24,044,403
Commuter Parking	334,102	343,314	342,560	327,977	104,016	56,289	115,000	165,621	187,410	235,128
Capital Grants/Contributions	244,423	—	—	—	—	—	—	—	—	—
Total Business-Type Activities Program Revenues	13,510,392	13,738,933	14,566,592	15,300,175	16,836,905	17,791,832	19,019,331	20,817,824	21,757,045	24,279,531
Total Primary Government Program Revenues	27,520,802	27,330,054	28,108,354	28,847,141	31,991,814	36,082,912	35,531,667	35,747,224	38,073,943	42,242,895

	2016	2017	2018 (1)	2019	2020	2021	2022	2023	2024	2025
Net (Expense) Revenue										
Governmental Activities	$ (63,430,784)	(59,913,491)	(67,107,563)	(63,687,035)	(57,110,388)	(47,370,602)	(61,968,974)	(72,715,297)	(73,831,009)	(79,341,405)
Business-Type Activities	(2,934,350)	(799,057)	(1,164,760)	(1,919,421)	(1,421,677)	2,030,950	4,262,770	3,860,205	5,004,975	5,448,646
Total Primary Government Net Revenue (Expense)	(66,365,134)	(60,712,548)	(68,272,323)	(65,606,456)	(58,532,065)	(45,339,652)	(57,706,204)	(68,855,092)	(68,826,034)	(73,892,759)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	20,463,758	18,396,040	19,228,572	19,073,749	19,994,090	20,516,214	20,423,578	25,930,366	24,387,676	26,933,581
Utility	3,629,525	3,491,473	3,476,968	3,292,346	3,025,210	3,053,871	3,215,723	2,909,732	2,810,973	2,829,009
Business District	341,340	322,936	315,425	287,207	250,056	290,877	307,733	304,261	315,653	375,125
Home Rules Sales	5,553,213	5,365,011	5,455,278	5,428,737	5,334,399	6,689,468	7,349,436	7,308,754	7,803,006	9,278,630
Other	3,645,424	3,804,231	4,072,906	4,187,381	2,997,190	4,230,731	4,671,391	4,137,697	4,646,337	4,875,658
Intergovernmental										
State Sales and Local Use	17,630,758	19,894,716	24,370,264	25,178,104	24,214,948	31,590,604	33,516,982	37,299,554	39,970,604	10,252,936
Income Taxes	5,272,834	4,975,194	5,187,361	5,765,484	5,886,270	7,175,489	9,263,878	9,080,365	9,654,627	45,230,873
Replacement Taxes	386,338	456,136	370,542	460,546	411,866	723,067	1,461,578	1,215,719	714,366	607,812
Property Tax TIF Rebate	380,758	—	—	—	—	—	—	—	—	—
Charitable Games Tax	4,101	—	8,627	4,309	3,340	1,315	2,955	3,066	2,540	1,589
American Rescue Plan Act	—	—	—	—	—	—	70,898	1,184,577	5,572,395	200,000
Investment Income (Loss)	76,594	196,995	675,703	1,375,199	286,627	(82,122)	575,013	4,434,679	5,926,089	5,452,008
Miscellaneous	33,286	125,949	1,049,155	175,270	2,089,687	1,794,339	(159,582)	1,737,526	1,102,635	2,001,045
Transfers	—	—	—	1,602,619	—	—	(75,000)	(894,312)	(5,468,312)	(100,000)
Sale of Capital Assets	—	—	—	646,600	—	—	—	—	—	—
Total Governmental Activities	57,417,929	57,028,681	64,210,801	67,477,551	64,493,683	75,983,853	80,624,583	94,651,984	97,438,589	107,938,266
Business-Type Activities										
Property Tax	1,524,901	1,514,452	—	—	—	—	—	—	—	—
Home Rule Sales Tax	—	—	—	—	—	—	—	—	—	—
Investment Income (Loss)	14,419	25,334	196,817	303,252	160,643	(19,053)	359,014	1,182,880	1,003,435	812,033
Miscellaneous	90,810	92,905	83,369	86,810	34,208	32,814	53,427	79,034	1,476,191	90,157
Sale of Capital Assets	—	—	—	1,370,265	—	—	—	—	—	—
Transfers	—	—	—	(1,602,619)	—	—	75,000	894,312	5,468,312	100,000
Total Business-Type Activities	1,630,130	1,632,691	280,186	157,708	194,851	13,761	487,441	2,156,226	7,947,938	1,002,190
Total Primary Government	59,048,059	58,661,372	64,490,987	67,635,259	64,688,534	75,997,614	81,112,024	96,808,210	105,386,527	108,940,456
Changes in Net Position										
Governmental Activities	(6,012,855)	(2,884,810)	(2,896,762)	3,790,516	7,383,295	28,613,251	18,655,609	21,936,687	23,607,580	28,596,861
Business-Type Activities	(1,304,220)	833,634	(884,574)	(1,761,713)	(1,226,826)	2,044,711	4,750,211	6,016,431	12,952,913	6,450,836
Total Primary Government Change in Net Position	(7,317,075)	(2,051,176)	(3,781,336)	2,028,803	6,156,469	30,657,962	23,405,820	27,953,118	36,560,493	35,047,697

Data Source: Audited Financial Statements

(1) The Village implemented GASB Statement No. 75 in fiscal year 2018.

* Accrual Basis of Accounting

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018
General Fund			
Nonspendable	$ 188,247	261,219	220,065
Committed	—	—	—
Assigned	—	—	—
Unassigned	18,496,104	19,137,752	22,837,502
Total General Fund	18,684,351	19,398,971	23,057,567
All Other Governmental Funds			
Nonspendable	96,771	83,232	74,703
Restricted	4,557,424	8,919,560	39,339,578
Committed	—	—	—
Assigned	3,224,446	3,579,214	7,182,152
Unassigned	(688,716)	—	—
Total All Other Governmental Funds	7,189,925	12,582,006	46,596,433
Total Fund Balances	25,874,276	31,980,977	69,654,000

Data Source: Audited Financial Statements

*Modified Accrual Basis of Accounting

(1) In fiscal year 2025, the Economic Emergency Fund and Pension Stabilization Fund fund balances were reclassified from restricted to committed fund balances.

2019	2020	2021	2022	2023	2024	2025 (1)
370,162	381,902	342,372	407,655	314,189	350,626	9,393,310
3,393,000	2,300,000	—	—	—	—	—
—	—	3,700,000	7,250,000	—	8,977,677	5,101,000
22,914,986	23,492,469	30,752,940	40,587,665	43,700,864	46,348,799	54,946,411
26,678,148	26,174,371	34,795,312	48,245,320	44,015,053	55,677,102	69,440,721
100,288	108,495	79,781	100,675	99,081	112,763	95,967
28,845,580	6,071,511	7,456,454	9,073,560	17,820,290	27,841,856	11,029,026
—	934,034	1,012,349	1,289,792	1,558,290	1,790,243	17,267,610
7,245,942	7,150,936	8,157,144	14,469,146	18,154,732	19,686,657	21,831,874
—	—	—	—	—	—	—
36,191,810	14,264,976	16,705,728	24,933,173	37,632,393	49,431,519	50,224,477
62,869,958	40,439,347	51,501,040	73,178,493	81,647,446	105,108,621	119,665,198

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018
Revenues			
Taxes	$ 34,113,260	31,784,137	33,080,547
Intergovernmental	27,434,551	29,199,312	32,811,854
Licenses, Permits, and Fees	4,001,458	3,982,497	4,085,141
Charges for Services	6,347,775	5,810,731	5,834,187
Fines and Forfeitures	414,884	415,189	403,842
Investment Income	76,594	196,995	675,700
Other Reimbursements	35,000	19,824	112,429
Miscellaneous	549,816	592,352	1,660,393
Total Revenues	72,973,338	72,001,037	78,664,093
Expenditures			
General Government	9,435,601	10,060,904	9,566,297
Public Safety	32,512,612	34,279,062	36,287,527
Highways and Streets	8,148,696	8,762,136	9,658,459
Health	4,585,572	4,500,280	4,835,310
Welfare	1,994,918	1,953,055	1,798,458
Culture and Recreation	499,208	585,907	572,169
Capital Outlay	10,718,553	5,786,667	15,245,784
Debt Service			
Principal Retirement	3,243,840	3,518,904	3,671,871
Interest and Fiscal Charges	2,017,192	1,378,256	2,484,885
Total Expenditures	73,156,192	70,825,171	84,120,760
Excess (Deficiency) of Revenues Over Expenditures	(182,854)	1,175,866	(5,456,667)
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	—
Debt Issuance	17,835,000	4,815,000	45,500,000
Premium on Debt Issuance	1,022,839	115,835	1,783,506
Payment to Escrow Agent	(18,573,342)	—	(4,153,816)
Transfers In	1,637,926	600,000	2,354,391
Transfers Out	(1,637,926)	(600,000)	(2,354,391)
	284,497	4,930,835	43,129,690
Net Change in Fund Balances	101,643	6,106,701	37,673,023
Debt Service as a Percentage of Noncapital Expenditures	7.32%	6.99%	8.00%

Data Source: Audited Financial Statements
*Modified Accrual Basis of Accounting

2019	2020	2021	2022	2023	2024	2025
32,718,562	31,600,945	34,781,161	35,967,861	40,590,810	39,963,645	44,292,003
34,650,218	36,297,359	46,969,768	49,245,896	51,699,077	59,912,126	61,298,217
4,249,613	3,816,507	3,913,269	3,888,922	2,782,616	2,643,731	2,171,468
6,267,680	6,785,463	7,967,914	8,930,352	8,898,278	9,336,193	10,341,329
286,328	242,004	445,604	313,457	332,710	339,380	445,560
1,375,199	234,783	986	841,017	3,833,039	4,761,547	4,288,222
31,204	—	—	—	—	—	—
621,494	2,089,687	1,798,702	2,755,196	1,770,302	1,102,635	2,089,659
80,200,298	81,066,748	95,877,404	101,942,701	109,906,832	118,059,257	124,926,458
9,384,171	8,044,415	8,079,371	7,190,518	7,853,335	8,547,003	8,848,522
36,783,615	37,584,244	38,791,777	39,908,856	44,916,332	48,182,394	51,197,107
10,456,537	10,576,961	12,006,572	12,959,107	13,179,467	13,749,408	15,502,072
4,849,613	4,793,171	4,985,328	5,037,865	5,165,746	5,484,930	5,541,476
1,676,723	1,824,289	2,126,344	2,030,206	2,161,070	1,906,834	2,444,591
388,375	166,740	306,890	303,830	396,530	405,787	430,601
26,616,871	33,239,574	11,101,659	5,581,945	10,462,289	11,002,227	17,406,925
3,787,500	4,015,000	4,590,000	6,054,521	4,968,030	5,489,352	5,772,198
3,409,229	3,253,348	3,123,295	3,134,366	2,902,474	2,906,605	3,221,854
97,352,634	103,497,742	85,111,236	82,201,214	92,005,273	97,674,540	110,365,346
(17,152,336)	(22,430,994)	10,766,168	19,741,487	17,901,559	20,384,717	14,561,112
646,600	383	295,525	1,990,817	5,956	520	95,465
7,725,000	—	—	8,230,000	—	—	—
394,075	—	—	—	—	—	—
—	—	—	(8,249,328)	—	—	—
3,709,981	5,188,000	4,544,819	4,613,401	13,386,599	14,054,000	6,764,433
(2,170,362)	(5,188,000)	(4,544,819)	(4,688,401)	(14,280,911)	(19,522,312)	(6,864,433)
10,305,294	383	295,525	1,896,489	(888,356)	(5,467,792)	(4,535)
(6,847,042)	(22,430,611)	11,061,693	21,637,976	17,013,203	14,916,925	14,556,577
9.60%	9.46%	10.72%	12.29%	9.69%	9.81%	9.53%

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Railroad Property
2015	$ 962,934,812	$ 279,463,359	$ 111,147,033	$ 1,005,644
2016	1,191,992,297	304,999,806	121,128,843	1,037,906
2017	1,185,479,107	321,277,244	162,946,209	1,022,879
2018	1,171,019,649	326,069,226	171,888,945	1,095,851
2019	1,352,621,864	405,952,345	211,550,243	1,182,888
2020	1,341,377,216	418,382,455	230,358,924	1,224,387
2021	1,230,475,305	399,062,987	215,638,131	1,224,387
2022	1,525,284,520	417,627,492	227,197,566	1,417,634
2023	1,572,472,060	397,082,680	236,141,030	1,521,604
2024	1,569,824,544	394,579,801	241,409,332	1,479,290

Data Source: Office of the Cook County Clerk

Note: Property in the Village is reassessed every three years. Property is assessed at 33% of actual value.

Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value as a Percentage of Actual Value
$ 1,354,550,848	1.352	$ 4,063,652,544	33.333%
1,619,158,852	1.157	4,857,476,556	33.333%
1,670,725,439	1.143	5,012,176,317	33.333%
1,670,073,671	1.142	5,010,221,013	33.333%
1,971,307,340	0.988	5,913,922,020	33.333%
1,991,342,982	0.978	5,974,028,946	33.333%
1,846,400,810	1.055	5,539,202,430	33.333%
2,171,527,212	0.942	6,514,581,636	33.333%
2,207,217,374	0.882	6,621,652,122	33.333%
2,207,292,967	0.826	6,621,878,901	33.333%

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Village Direct Rates										
Corporate	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Bonds and Interest	0.170	0.143	0.146	0.148	0.132	0.138	0.157	0.104	0.057	0.010
Garbage	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Police Pension	0.236	0.211	0.202	0.208	0.195	0.193	0.193	0.206	0.214	0.237
Firefighters' Pension	0.190	0.170	0.182	0.192	0.175	0.173	0.186	0.190	0.177	0.191
Fire Protection	0.385	0.322	0.312	0.302	0.261	0.251	0.279	0.237	0.233	0.187
Police Protection	0.371	0.311	0.301	0.292	0.225	0.223	0.240	0.204	0.201	0.201
Total Direct Rates	1.352	1.157	1.143	1.142	0.988	0.978	1.055	0.942	0.882	0.826
Overlapping Rates										
Mount Prospect Library	0.801	0.687	0.681	0.696	0.599	0.593	0.647	0.495	0.502	0.512
County of Cook	0.552	0.533	0.496	0.489	0.454	0.453	0.446	0.431	0.386	0.390
Consolidated Elections	0.034	0.000	0.031	0.000	0.030	0.000	0.019	0.000	0.032	0.000
Forest Preserve District	0.069	0.063	0.062	0.060	0.059	0.058	0.058	0.081	0.075	0.069
Metropolitan Water Reclamation District	0.426	0.406	0.402	0.396	0.389	0.378	0.382	0.374	0.345	0.340
Township of Elk Grove	0.078	0.066	0.065	0.066	0.055	0.053	0.058	0.050	0.051	0.054
Township of Maine	0.124	0.108	0.105	0.092	0.033	0.022	0.075	0.064	0.066	0.069
Township of Wheeling	0.055	0.041	0.043	0.043	0.038	0.037	0.041	0.036	0.037	0.037
General Assistance Elk Grove	0.017	0.013	0.013	0.013	0.011	0.011	0.012	0.010	0.010	0.009
General Assistance Maine	0.031	0.027	0.021	0.000	0.000	0.000	0.015	0.013	0.013	0.013
General Assistance Wheeling	0.010	0.008	0.009	0.009	0.008	0.008	0.008	0.007	0.007	0.007
Road and Bridge Elk Grove	0.018	0.016	0.016	0.016	0.014	0.013	0.014	0.012	0.012	0.012
Road and Bridge Maine	0.065	0.056	0.057	0.060	0.053	0.054	0.058	0.047	0.045	0.045
Road and Bridge Wheeling	0.020	0.014	0.015	0.016	0.014	0.013	0.015	0.012	0.012	0.012
Northwest Mosquito Abatement District	0.011	0.010	0.010	0.011	0.010	0.010	0.011	0.009	0.010	0.011
Arlington Heights High School District #214	2.881	2.527	2.563	2.669	2.356	2.382	2.664	2.352	2.445	2.574
Community College District #512	0.466	0.416	0.425	0.443	0.403	0.409	0.457	0.410	0.413	0.434
Arlington Heights Park District	0.626	0.488	0.494	0.514	0.457	0.469	0.521	0.464	0.481	0.497
Village of Mount Prospect Special Service Area #5	0.142	0.119	0.118	0.000	0.000	0.000	0.000	0.000	0.000	0.000
School District #59	3.291	2.998	3.031	3.173	2.751	2.735	3.076	2.844	2.913	3.099
Mount Prospect Park District	0.681	0.594	0.609	0.633	0.547	0.554	0.617	0.547	0.561	0.594

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School District #57	3.364	2.870	3.720	3.875	3.490	3.574	3.937	3.448	3.510	4.303
School District #25	3.990	3.424	3.488	3.617	3.246	3.334	3.709	3.437	3.430	3.652
River Trails Park District	0.769	0.665	0.681	0.708	0.626	0.637	0.721	0.645	0.659	0.670
School District #26	4.742	4.140	4.198	4.365	3.916	3.991	4.527	4.058	4.147	4.338
Prospect Heights Park District	0.912	0.770	0.784	0.817	0.751	0.777	0.865	0.753	0.774	0.798
School District #23	4.062	3.404	3.479	3.595	3.312	3.416	3.807	3.346	3.416	3.516
School District #21	5.642	4.966	5.022	5.276	4.691	4.683	5.205	4.635	4.744	4.907
Des Plaines Park District	0.556	0.485	0.493	0.515	0.453	0.463	0.518	0.437	0.441	0.463
Prospect Heights Old Town Sanitary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Elk Grove Rural Fire Protection District	1.410	1.305	1.305	1.680	1.382	1.309	1.478	1.404	1.074	0.000
SSA Elk Grove Township EMS (1)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.841
Prospect Heights Fire Protection District	1.148	0.979	1.018	1.057	0.969	1.004	1.134	0.955	1.121	1.170
High School District #207	2.901	2.507	2.529	2.652	2.553	2.639	2.901	2.459	2.524	2.618
Community College District #535	0.271	0.231	0.232	0.246	0.221	0.227	0.252	0.221	0.227	0.237
School District #62	4.487	3.921	3.940	4.121	3.575	3.696	4.063	3.499	3.430	3.480
Total Tax Rate for Property Located in the Village of Mount Prospect, Elk Grove Township, and School District #59	10.819	9.605	9.665	9.808	8.745	8.694	9.655	8.677	8.761	9.050
Share of Total Tax Rate Levied by the Village of Mount Prospect for Village Purposes	12.50%	12.05%	11.83%	11.64%	11.30%	11.25%	10.93%	10.85%	10.07%	9.13%
Total Tax Rate for Property Located in the Village of Mount Prospect, Wheeling Township, School District #26, and Mount Prospect Park District	12.242	10.715	10.805	10.973	10.268	10.333	11.468	10.218	10.336	10.641
Share of Total Tax Rate Levied by for Village Purposes	11.04%	10.80%	10.58%	10.41%	9.62%	9.46%	9.20%	9.21%	8.54%	7.76%

Data Source: Office of the Cook County Clerk

Note: Property tax rates are per $100 of assessed valuation.

(1) Started Levy in 2024.

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2025 (Unaudited)

	2025*			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
CRP 3 West Central LLC	$ 23,860,314	1	1.08%			
LBX Mount Prospect LLC	19,220,816	2	0.87%			
DLC Management Corp	15,463,471	3	0.70%			
Maple Street Lofts	13,524,980	4	0.61%			
Menard - Properties	11,208,317	5	0.51%			
Golf Plaza II	10,820,125	6	0.49%			
Mt. Prospect Greens LLC	10,150,712	7	0.46%			
Home Properties Colony	10,028,867	8	0.45%			
Costco	9,181,407	9	0.42%			
Walgreens	8,570,255	10	0.39%			
Randhurst Improvements, LLC				21,171,001	1	1.56%
Ramco-Gershenson Properties, LLC				20,212,777	2	1.49%
Home Properties				15,447,546	3	1.14%
Golf Plaza I & II				13,252,769	4	0.98%
United Airlines Inc.				13,243,050	5	0.98%
CRP 3 Acquisitions, LLC				10,943,334	6	0.81%
First Industrial Rlty				8,269,908	7	0.61%
Costco Properties				7,134,307	8	0.53%
LIT Industrial Limited				7,098,640	9	0.52%
Cummins Alison Corp				6,804,630	10	0.50%
Totals	132,029,264		5.98%	123,577,962		9.12%

Data Source: Office of the Cook County Clerk

*Collections received in 2025 for 2024 Tax Year due to delay in Property Tax Billing

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels and it is possible that some parcels and their valuations were overlooked.

Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

		Taxes	Collected within the Fiscal Year of the Levy		Collections	Total Collections to Date	
Fiscal Year	Tax Levy Year	Levied for the Fiscal Year	Amount	Percentage of Levy	in Subsequent Years	Amount	Percentage of Levy
2016	2015	$ 18,312,756	$ 18,130,372	99.00%	$ (225,511)	$ 17,904,861	97.77%
2017	2016	18,727,305	18,534,114	98.97%	(257,365)	18,276,749	97.59%
2018	2017	19,087,264	18,865,586	98.84%	(289,497)	18,576,089	97.32%
2019	2018	19,087,266	18,710,515	98.03%	(268,956)	18,441,559	96.62%
2020	2019	19,469,004	19,187,932	98.56%	(252,241)	18,935,691	97.26%
2021	2020	19,469,002	19,207,967	98.66%	(173,885)	19,034,082	97.77%
2022	2021	19,469,003	19,181,887	98.53%	15,547	19,197,434	98.61%
2023	2022	20,443,677	20,367,778	99.63%	(94,869)	20,272,909	99.16%
2024	2023	19,469,004	19,382,291	99.55%	(49,601)	19,332,690	99.30%
2025 *	2024 *	18,235,179	18,235,179	100.00%	—	18,235,179	100.00%

Data Source: Office of the County

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Other Information: The Statement requires that the information in this schedule be shown for each period for which levied and should be consistent with the periods shown in the schedule of direct and overlapping revenue rates and schedule of direct and overlapping property tax rates. Therefore, most Illinois governments should disclose this by the tax levy year, not the fiscal year.

*Please note that the figures in this report reflect incomplete data, as Cook County reporting was available only through October 31, 2025, and no subsequent updates were provided for distributions issued after that date.

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Sales Taxes by Category - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

	2016	2017	2018
General Merchandise	$ 1,114,510	1,082,424	1,086,859
Food	951,863	877,665	856,379
Drinking and Eating Places	884,477	879,654	937,398
Apparel	163,438	157,352	140,366
Furniture and H.H., and Radio	209,712	202,302	210,670
Lumber, Building Hardware	821,872	846,376	913,446
Automobile and Filling Stations	1,492,452	1,676,338	1,816,029
Drugs and Miscellaneous Retail	6,594,754	8,965,486	13,018,288
Agriculture and All Others	3,611,295	3,649,578	3,751,156
Manufacturers	500,200	184,759	95,752
Totals	16,344,573	18,521,934	22,826,343
Village Direct Sales Tax Rate	1.00%	1.00%	1.00%
Number of Taxpayers	987	1,102	1,078

Data Source: Illinois Department of Revenue

Data available for calendar year only. The fiscal year of the Village is the same as the calendar year. Excludes Home Rules Tax portion.

2019	2020	2021	2022	2023	2024	2025
992,680	863,330	955,318	992,430	1,036,858	1,099,955	1,142,003
884,898	985,767	985,071	1,142,947	1,231,263	1,265,937	1,296,237
997,318	870,374	1,035,832	1,182,293	1,240,628	1,323,575	1,399,059
172,171	145,070	220,190	207,198	215,273	236,865	352,550
197,569	160,490	193,957	296,442	322,244	506,469	508,450
965,237	1,095,425	1,151,396	1,185,052	1,128,800	1,133,721	1,250,899
1,942,864	1,951,579	2,276,879	2,509,920	2,422,544	2,653,087	2,724,479
13,336,938	14,089,151	18,596,445	19,688,632	22,337,303	25,126,064	30,383,936
3,788,000	1,629,707	3,653,554	3,715,106	4,806,367	4,280,367	4,957,259
101,939	131,654	200,527	155,768	141,178	122,139	213,867
23,379,614	21,922,547	29,269,169	31,075,788	34,882,458	37,748,179	44,228,739
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
1,040	987	3,616	4,914	5,928	7,256	13,443

Business District Sales Taxes by Category - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

	2016	2017	2018
General Merchandise	$ 82,142	76,426	62,848
Food	21,846	20,186	20,417
Drinking and Eating Places	54,393	51,629	50,063
Apparel	21,716	20,126	18,060
Furniture, H.H., and Radio	15,551	14,438	12,976
Lumber, Building Hardware	108,480	109,058	112,957
Automobile and Filling Stations	—	—	—
Drugs and Miscellaneous Retail	31,889	25,843	31,732
Agriculture and All Others	5,323	5,230	6,372
Manufacturers	—	—	—
Total	341,340	322,936	315,425
Village Direct Sales Tax Rate	0.25%	0.25%	0.25%

Data Source: Illinois Department of Revenue

Data available for calendar year only. The fiscal year of the Village is the same as the calendar year.

Note: Amount reported net of IDOR 2% compliance administration and enforcement charge.

2019	2020	2021	2022	2023	2024	2025
28,214	19,626	23,759	24,910	25,942	30,582	35,221
18,526	21,501	25,736	23,049	22,611	23,561	24,156
53,476	36,543	40,161	42,631	50,144	47,367	44,461
22,600	12,802	16,484	16,453	15,590	16,408	17,111
12,336	3,661	2,308	14,906	16,640	22,014	34,487
115,524	126,618	139,161	137,256	131,069	128,730	157,759
—	—	16	53	22	1	50
29,430	26,739	38,231	42,507	36,128	39,020	45,559
7,101	2,566	4,941	5,849	6,018	7,656	15,653
—	—	80	119	97	314	668
287,207	250,056	290,877	307,733	304,261	315,653	375,125
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%

Home Rule Sales Taxes by Category - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

	2016*	2017**	2018**
General Merchandise	$ 858,739	822,252	806,891
Food	246,759	231,474	238,527
Drinking and Eating Places	862,052	831,312	852,731
Apparel	162,986	154,603	137,624
Furniture and H.H. and Radio	206,542	196,588	204,642
Lumber, Building Hardware	817,396	828,391	891,206
Automobile and Filling Stations	831,269	937,688	1,029,522
Drugs and Miscellaneous Retail	439,702	473,116	517,588
Agriculture and All Others	623,624	702,386	667,655
Manufacturers	497,623	179,655	91,683
Total	5,546,692	5,357,465	5,438,069
Number of Taxpayers	987	1,102	1,078
Village Home Rule Sales Tax Rate	1.00%	1.00%	1.00%

Data Source: Illinois Department of Revenue

Data available for calendar year only. The fiscal year of the Village is the same as the calendar year.

Interest income included in warrants is not reflected in this schedule.

*Excluding additional allocations received (excluded from IDOR online report).

**Amount reported net of IDOR compliance administration and enforcement charge.

2019**	2020**	2021**	2022**	2023**	2024**	2025**
675,585	577,971	678,058	669,247	697,195	732,998	764,551
249,420	268,755	306,796	331,838	339,570	337,363	372,586
913,754	764,116	932,604	1,058,134	1,124,167	1,199,935	1,261,176
169,062	142,434	216,205	203,245	210,969	232,087	345,913
192,307	157,506	190,925	290,069	313,838	494,367	496,564
942,053	1,068,094	1,125,051	1,155,838	1,099,583	1,104,986	1,220,047
1,031,563	924,782	1,172,729	1,346,105	1,305,812	1,330,040	1,394,283
533,057	754,906	1,148,221	1,223,910	1,212,637	1,280,148	1,666,908
611,860	528,437	722,886	803,621	795,136	921,106	1,478,013
97,836	126,659	194,381	150,434	138,034	118,468	188,537
5,416,497	5,313,660	6,687,856	7,232,441	7,236,941	7,751,498	9,188,578
1,040	987	3,616	4,914	5,928	7,256	13,443
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Fiscal Year	State Tax	County Rate	Regional Transportation Authority	Village Direct Rate	Total
2016	5.00%	2.00%	1.00%	1.00%	10.00%
2017	5.00%	2.00%	1.00%	1.00%	10.00%
2018	5.00%	2.00%	1.00%	1.00%	10.00%
2019	5.00%	2.00%	1.00%	1.00%	10.00%
2020	5.00%	2.00%	1.00%	1.00%	10.00%
2021	5.00%	2.00%	1.00%	1.00%	10.00%
2022	5.00%	2.00%	1.00%	1.00%	10.00%
2023	5.00%	2.00%	1.00%	1.00%	10.00%
2024	5.00%	2.00%	1.00%	1.00%	10.00%
2025	5.00%	2.00%	1.00%	1.00%	10.00%

Data Source: State of Illinois

Note: Business district is assessed additional 0.25% sales tax.

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

	Governmental Activities				Business-Type Activities			
Fiscal Year Ended	General Obligation Bonds	IEPA Loan Payable (1)	Installment Note (2)	Business District Limited Tax Note Payable	General Obligation Bonds	Total Primary Government	Percentage of Personal Income (3)	Per Capita (3)
2016	$ 43,905,073	$ 359,175	$ 1,525,000	$ 31,767,253	$ —	$ 77,556,501	4.31%	$ 1,432
2017	45,784,843	170,271	1,105,000	32,525,273	5,063,964	84,649,351	4.71%	1,563
2018	85,737,998	57,500	590,000	33,192,363	9,827,936	129,405,797	7.19%	2,389
2019	90,476,575	—	—	35,329,187	19,567,083	145,372,845	8.08%	2,684
2020	86,146,970	—	—	35,905,176	19,206,498	141,258,644	6.50%	2,587
2021	81,283,168	—	—	36,730,522	18,644,921	136,658,611	5.94%	2,404
2022	76,644,366	—	—	37,600,588	27,881,659	142,126,613	5.76%	2,500
2023	73,403,031	—	—	38,290,593	26,943,855	138,637,479	5.12%	2,439
2024	70,056,165	—	—	38,413,094	25,931,051	134,400,310	4.91%	2,364
2025	66,559,299	—	—	38,410,426	24,838,247	129,807,972	4.69%	2,283

Data Source: Audited Financial

(1) The Village entered into five installment contracts with the Illinois Environmental Protection Agency to provide funds for the construction of flood control projects. The contracts are for a 20-year period with equal semiannual installments. Only one of the five original loans remain outstanding.

(2) The Village entered into an installment note to provide funding for the construction of certain flood control projects. The loan is payable in annual installments over a seven-year period.

(3) See the schedule of Demographic and Economic Information for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Fiscal Year	General Obligation Bonds	Less Amounts Available in Debt Service Fund	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2016	$ 43,905,073	$ 168,152	$ 43,736,921	1.08%	$ 807
2017	50,848,807	184,195	50,664,612	1.04%	935
2018	95,565,934	2,546,115	93,019,819	1.86%	1,717
2019	110,043,658	1,850,968	108,192,690	2.16%	1,997
2020	105,353,468	1,261,124	104,092,344	1.76%	1,906
2021	99,928,089	1,533,779	98,394,310	1.65%	1,731
2022	104,526,025	864,746	103,661,279	1.87%	1,823
2023	100,346,886	1,079,060	99,267,826	1.52%	1,746
2024	95,987,216	1,259,540	94,727,676	1.43%	1,666
2025	91,397,546	1,400,516	89,997,030	1.36%	1,583

Data Sources: Audited financial statements and Office of the County Clerk

(1) See the schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the schedule of Demographic and Economic Information for personal income and population data.

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2025 (Unaudited)

Governmental Unit	(1) Gross Debt	(2) Percentage Debt Applicable to the Village of Mount Prospect	(3) Village Share of Debt
Village of Mount Prospect	$ 104,969,725	100.00%	$ 104,969,725
County of Cook	1,930,661,750	1.06%	20,426,401
Forest Preserve District of Cook County	75,290,000	1.06%	796,568
Metropolitan Water Reclamation District	1,908,935,000	1.08%	20,540,141
Community College District #535	53,185,000	0.02%	9,573
Community College District #512	212,340,000	9.78%	20,773,222
School District #214	16,415,000	19.30%	3,167,767
School District #207	144,160,000	0.09%	123,978
School District #57	17,585,000	94.07%	16,542,913
School District #26	32,240,000	78.75%	25,390,290
School District #25	96,120,000	2.44%	2,341,483
School District #23	9,180,000	8.69%	797,558
School District #21	74,045,000	2.71%	2,007,360
School District #59	13,270,000	18.02%	2,391,519
Arlington Heights Park District	5,545,000	1.93%	106,908
Des Plaines Park District	3,249,000	1.57%	51,139
Mount Prospect Park District	19,627,635	68.97%	13,537,180
Total Overlapping Debt	4,611,848,385		129,004,000
Total Direct and Overlapping Debt	4,716,818,110		233,973,725

Data Source: Governmental units and the percentage of overlapping debt from the County Clerk's office. Gross debt of the overlapping governmental units obtained from ACFR's on file with the Cook County Treasurer's Office.

(1) Gross bonded debt excluding outstanding general obligation (alternate revenue bonds) which are expected to be paid from sources other then general taxation.

(2) Determined by ratio of 2024 assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the Village.

(3) Amount in column (2) multiplied by amount in column (1).

Schedule of Legal Debt Margin
December 31, 2025 (Unaudited)

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois constitution governs computation of legal debt margin.

> The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by some home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.

To date the General Assembly has set no limits for home rule municipalities. The government is a home rule municipality.

Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Fiscal Year	(1) Population	(2) Equalized Assessed Value	Personal Income	(1) Per Capita Personal Income	(3) Unemployment Rate
2016	54,167	$ 1,619,158,852	$ 1,798,831,903	$ 33,209	4.60%
2017	54,167	1,670,725,439	1,798,831,903	33,209	3.70%
2018	54,167	1,670,073,671	1,798,831,903	33,209	2.90%
2019	54,167	1,971,307,340	1,798,831,903	33,209	2.70%
2020	54,604	1,991,342,982	2,174,658,904	39,826	6.60%
2021	56,852	1,846,400,810	2,299,777,104	40,452	5.00%
2022	56,852	2,171,527,212	2,466,751,428	43,389	3.50%
2023	56,852	2,207,217,374	2,706,951,128	47,614	6.70%
2024	56,852	2,207,292,967	2,735,320,276	48,113	5.00%
2025	56,852	N/A	2,766,475,172	48,661	5.30%

Data source:

(1) U.S. Department of Commerce, Bureau of the Census
(2) Office of the Cook County Clerk
(3) IDES Local Area Unemployment Statistics

N/A - Not Available

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2025 (Unaudited)

	2025			2016		
Employer	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
CVS Caremark	655	1	1.15%	1,250	1	2.31%
Robert Bosch Tool Corporation	650	2	1.14%	650	2	1.20%
Village of Mount Prospect	334	3	0.59%	315	4	0.58%
Mount Prospect School District 57	326	4	0.57%	300	5	0.55%
Township High School No. 214	300	5	0.53%	225	8	0.42%
Rauland Borg	300	6	0.53%	300	6	0.55%
Costco	277	7	0.49%			
Wal-Mart	271	8	0.48%	189	9	0.35%
School District 59	266	9	0.47%			
TJX Companies	201	10	0.35%			
Cummins-Allison Corporation				500	3	0.92%
Carson Pirie Scott				267	7	0.49%
Jewel Food Stores				189	9	0.35%
Home Depot				189	10	0.35%
	3,580		6.30%	4,374		8.07%

Data Sources: Village Records

Full-Time Equivalent Employees by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

See Following Page

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Full-Time Equivalent Employees by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
Public Representation/Community			
and Civic Services	2.20	2.10	2.05
General Government			
Village Administration			
Administration	16.75	17.35	15.85
Finance	13.00	13.00	13.50
Total	29.75	30.35	29.35
Community Development			
Community Development	18.75	18.75	21.00
Community Development/CDBG	0.75	0.75	—
Total	19.50	19.50	21.00
Human Services Department	9.50	9.55	10.55
Public Safety and Protection			
Police Department	101.50	102.50	103.00
Fire Department	81.00	81.00	81.00
Total	182.50	183.50	184.00
Public Works Department			
Administration	3.85	3.35	4.75
Streets/Buildings/Parking	12.35	12.35	14.20
Forestry	8.35	8.35	8.35
Engineering	8.00	8.00	7.90
Water/Sewer	2.90	25.25	25.75
Refuse Disposal	24.75	2.90	—
Parking	0.90	0.90	—
Vehicle Maintenance	10.75	10.75	10.75
Total	71.85	71.85	71.70
Village Total	315.30	316.85	318.65

Data Source: Village Budget

2019	2020	2021	2022	2023	2024	2025
0.80	0.80	0.70	0.70	0.70	0.70	0.70
15.50	16.00	16.00	15.50	16.00	16.00	16.00
13.50	14.00	13.00	13.00	13.00	13.00	13.00
29.00	30.00	29.00	28.50	29.00	29.00	29.00
21.25	21.25	20.75	20.75	21.75	21.75	21.75
—	—	—	—	—	—	—
21.25	21.25	20.75	20.75	21.75	21.75	21.75
9.55	9.55	9.55	11.05	11.05	11.50	12.00
104.00	105.50	105.50	104.50	105.50	110.50	111.50
80.75	80.75	80.75	86.79	87.45	87.45	90.45
184.75	186.25	186.25	191.29	192.95	197.95	201.95
5.10	5.10	5.10	5.10	5.10	5.10	5.10
16.05	16.30	16.00	16.00	17.00	17.00	17.00
9.55	9.55	9.55	9.55	9.55	9.55	9.55
8.40	8.40	8.40	8.40	8.40	8.40	8.40
23.30	23.30	23.30	23.85	23.85	23.85	23.85
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9.60	10.10	9.65	9.65	9.65	9.65	8.15
72.00	72.75	72.00	72.55	73.55	73.55	72.05
317.35	320.60	318.25	324.84	329.00	334.45	337.45

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
Finance Department			
Vehicle Stickers Issued	41,323	40,638	39,214
Utility Bills	152,872	152,689	152,689
Real Estate Transfer Tax Stamps Sold	1,541	1,472	1,473
Community Development			
Building Division			
Permits Issued	2,500	2,375	2,562
Plan Reviews	513	425	465
Building Code Inspections and Reinspections	9,535	9,640	9,320
Environmental Health Division			
Inspections and Reinspections			
Food Service	405	400	359
Multi-family Buildings	1,000	1,000	1,025
Public Safety			
Police			
Number of Crimes	2,235	2,387	2,335
Number of Service Calls	18,232	18,393	18,339
Number of Arrests	1,083	1,102	1,019
Moving Violations	4,137	3,842	3,440
Parking Citations	5,637	8,179	5,564
Fire			
Fire Calls	1,889	1,816	1,884
EMS Calls	4,032	4,105	4,195
Fire Prevention Inspections	3,800	2,075	2,600
Training Hours	29,024	31,626	31,651
Public Works			
Streets			
Street Resurfacing (Miles)	6.30	7.00	7.00
Crack Filling (Lbs)	53,623	51,412	54,000
Leaves Removed (Tons)	1,676	1,848	1,856
Water			
Water Mains Installed (Lineal Feet)	600	1,990	3,900
Water Billed (1,000 Gallons)	1,224,661	1,208,079	1,179,096
Sanitary Sewers Cleaned (Ft)	75,000	100,000	75,000
Refuse (Single/Multi-Family)			
Solid Waste Collected (Tons)	26,574	29,613	28,235
Recycling (Tons)	5,355	5,492	5,086

Data Source: Various Village Departments

* Numbers affected by COVID-19.

** Village suspended Vehicle Sticker issuance

2019	2020	2021	2022	2023	2024	2025
37,945	35,337	35,687	33,000	— **	—	—
149,186	149,305	153,191	153,437	156,083	153,593	156,616
1,455	1,485	1,596	1,477	1,172	1,180	1,056
2,502	2,500	2,935	2,454	2,379	2,322	2,282
575	600	636	992	972	963	1,108
9,100	9,000	10,480	7,336	8,560	10,442	6,305
406	432	1,216	447	471	493	656
1,015	1,000	902	1,303	1,693	1,847	2,585
2,392	2,102	1,645	1,694	1,785	1,715	1,733
18,483	15,650	22,138	16,186	17,372	17,828	17,248
1,113	919	628	785	789	893	1,380
3,404	2,501	2,087	2,958	2,946	3,680	5,145
4,366	3,692	6,691	4,289	4,688	2,700	5,748
1,855	1,793	1,767	2,037	1,902	2,203	2,215
4,598	4,069	4,734	4,986	5,394	5,588	5,694
3,000	1,500 *	1,956	2,530	3,000	2,398	2,359
31,258	24,221 *	29,587	31,440	36,900	30,287	31,153
6.80	7.10	7.73	8.55	9.21	7.36	6.90
54,000	54,000	55,371	52,251	43,961	46,202	71,800
1,853	1,889	1,100	1,941	2,050	1,935	2,160
4,510	5,326	6,513	6,785	12,884	14,039	16,879
1,183,694	1,219,545	1,259,250	1,259,369	1,271,971	1,290,940	1,265,807
60,000	60,000	52,000	48,000	43,562	45,750	52,450
28,854	28,776	28,704	20,488	21,884	20,605	22,706
4,672	4,859	4,486	4,398	4,067	4,109	3,794

VILLAGE OF MOUNT PROSPECT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
Public Safety			
Police			
Stations	1	1	1
Patrol Units	30	31	31
Fire			
Fire Stations	3	3	3
Fire Engines/Vehicles	21	21	21
Public Works			
Residential Streets (Miles)	135	135	135
Water			
Water Mains (Miles)	160	160	160
Fire Hydrants	2,243	2,246	2,246
Storage Capacity (Gallons)	8.8M	8.8M	8.8M
Wastewater			
Sanitary Sewer (Miles)	72	72	72
Storm Sewers (Miles)	108	110	110
Combined Sewers (Miles)	55	55	55

Data Source: Various Village departments

2019	2020	2021	2022	2023	2024	2025
1	1	1	1	1	1	1
30	30	30	32	31	30	31
3	3	3	3	4	4	4
22	22	22	24	25	27	28
135	135	136	136	136	136	136
160	160	160	160	160	160	160
2,246	2,246	2,246	2,246	2,246	2,246	2,254
8.8M	8.8M	8.8M	8.8M	8.8M	8.8M	8.8M
72	72	72	72	72	72	72
110	110	110	110	110	110	110
55	55	55	55	55	55	55

ADDITIONAL DISCLOSURES REQUIRED BY SEC RULE 15C2-12

VILLAGE OF MOUNT PROSPECT, COOK COUNTY, ILLINOIS
FINANCIAL INFORMATION
STATEMENT OF INDEBTEDNESS

		Amount Applicable as of December 31, 2025	As Percent of Assessed Value	As Percent of Estimated True Value		Per Capita 2020 Census 56,852
Assessed Valuation of Taxable Real Property, 2024	**$**	**2,229,344,352**	**100.00%**	**33.33%**	**$**	**39,213.12**
Estimated True Value of Taxable Real Property, 2024		**6,688,033,056**	**300.00%**	**100.00%**		**117,639.36**
Direct Bonded Debt payable from Property Taxes (1)						
Payable From Property taxes	$	41,845,000	1.88%	0.63%	$	736.03
Self-Supporting Debt		86,504,725	3.88%	1.29%		1,521.58
Total Direct Bonded Debt	$	128,349,725	5.76%	1.92%	$	2,257.61
Overlapping Bonded Debt Payable from Property Taxes (2)						
Schools	$	73,545,663	3.30%	1.10%	$	1,293.63
Other Than Schools		55,458,337	2.49%	0.83%		975.49
Total Overlapping Bonded Debt	$	129,004,000	5.79%	1.93%	$	2,269.12
Total Direct and Overlapping Bonded Debt	$	257,353,725	11.54%	3.85%	$	4,526.73
Total Direct and Overlapping Bonded Debt Excl. Self-Supporting	**$**	**170,849,000**	**7.66%**	**2.55%**	**$**	**3,005.15**

Notes: 1. The Village is a home-rule unit under the Illinois constitution and, therefore, has no debt limit nor is it required to seek referendum approval for the issuance of general obligation debt.
2. See “Detailed Overlapping Bonded Indebtedness Payable from Property Taxes at December 31, 2025”.

RETIREMENT SCHEDULE OF OUTSTANDING VILLAGE GENERAL OBLIGATION BONDED

Due Calendar Date	Principal Maturities – Source of Payments – Property Taxes	Principal Maturities – Total Maturities – Annual Amount	Principal Maturities – Total Maturities – Cumulative Percent	Debt Service Tax Levies – Levy Year	Debt Service Tax Levies – Property Taxes
2026	4,565,000	4,565,000	5.2%	2025	7,795,919
2027	4,795,000	4,795,000	10.6%	2026	7,857,879
2028	5,055,000	5,055,000	16.3%	2027	7,952,304
2029	4,800,000	4,800,000	21.7%	2028	7,524,869
2030	5,185,000	5,185,000	27.6%	2029	7,713,624
2031	5,480,000	5,480,000	33.8%	2030	7,804,060
2032	5,775,000	5,775,000	40.4%	2031	7,881,668
2033	6,095,000	6,095,000	47.3%	2030	7,981,540
2034	5,540,000	5,540,000	53.5%	2031	7,198,088
2035	5,830,000	5,830,000	60.1%	2034	7,302,538
2036	6,120,000	6,120,000	67.0%	2035	7,395,763
2037	6,425,000	6,425,000	74.3%	2036	7,493,038
2038	4,650,000	4,650,000	79.6%	2037	5,499,050
2039	4,865,000	4,865,000	85.1%	2038	5,551,200
2040	3,465,000	3,465,000	89.0%	2039	3,977,650
2041	3,610,000	3,610,000	93.1%	2040	3,991,050
2042	2,990,000	2,990,000	96.5%	2041	3,234,000
2043	3,110,000	3,110,000	100.0%	2042	3,234,400
	$88,355,000	$88,355,000			

DEBT (Note 1) (As of December 31, 2025)

Notes: 1. The Village is a home rule unit under the 1970 Illinois Constitution and as such has no debt limit, nor is it required to seek referendum approval for the issuance of general obligation debt. The Village has used alternative revenue sources including Home-rule sales tax, water/sewer charges etc. to perform the debt service for certain bonds. The Village abates the property taxes for the bonds paid with the alternative revenue sources.

DEBT RATIOS AND PER CAPITAL DEBT—GENERAL OBLIGATION BOND SALES 2006-2025 (Note 1)

Village Issue		Ratio to Equalized Assessed Value				Per Capita (3)	
		Direct Debt		Direct & Overlapping Debt		Direct & Overlapping Debt	
Sale Date	Amount	Including Self-Supporting	Excluding Self-Supporting (2)	Including Self-Supporting	Excluding Self-Supporting (2)	Including Self-Supporting	Excluding Self-Supporting (2)
December 15, 2006	10,000,000	0.78%	0.69%	2.72%	2.63%	2,362.39	2,287.21
February 17, 2009	10,000,000	0.72%	0.72%	2.45%	2.45%	2,445.85	2,445.85
December 1, 2009	3,430,000	0.70%	0.70%	2.47%	2.47%	2,749.42	2,749.42
December 1, 2009	2,650,000	0.70%	0.70%	2.47%	2.47%	2,749.42	2,749.42
July 29, 2011	4,100,000	0.60%	0.60%	2.80%	2.80%	2,921.82	2,921.82
July 29, 2011	5,160,000	0.60%	0.60%	2.80%	2.80%	2,921.82	2,921.82
January 3, 2012	2,975,000	0.60%	0.60%	2.80%	2.80%	2,921.82	2,921.82
September 10, 2013	9,800,000	0.92%	0.92%	3.42%	3.42%	3,042.80	3,043.80
February 4, 2014	6,279,000	1.13%	1.09%	3.74%	3.71%	3,253.40	3,223.59
September 8, 2016	8,735,000	2.00%	1.16%	5.29%	4.45%	3,356.50	3,309.47
December 1, 2016	9,100,000	1.90%	1.09%	5.25%	4.43%	3,356.50	3,296.96
December 20, 2017	9,740,000	1.64%	1.04%	3.78%	3.19%	3,385.89	2,829.19
May 1, 2018	7,060,000	1.62%	0.62%	3.79%	2.75%	4,214.20	2,450.93
October 16, 2018	38,440,000	2.39%	1.28%	4.55%	3.41%	4,214.20	3,135.48
June 3, 2019	9,600,000	6.87%	2.56%	12.69%	8.38%	4,444.69	2,935.89
November 25, 2019	7,725,000	6.87%	2.56%	12.69%	8.38%	4,444.69	2,935.89
February 8, 2022	8,935,000	7.70%	2.56%	13.68%	8.55%	4,443.50	2,776.43
September 7, 2022	8,230,000	7.70%	2.56%	13.68%	8.55%	4,443.50	2,776.43

Notes: 1. Information in table pulled from applicable Official Statements.
2. Excludes the Village's general obligation bonds which are payable from non-property taxes.
3. Village population estimates used in these calculations were 56,265 in 2001-2009, 54,167 in 2010-2019 and 56,852 beginning in 2020.

EQUALIZED ASSESSED VALUATION FOR TAXING PURPOSES (Note 1)

	Real Property			
Tax Levy Year (2)	Net For General Taxing Purposes (3)	Plus Incremental Valuation	Total For All Taxing Purposes (4)	Increase Over Prior Year
2013	1,357,294,084	32,976,484	1,390,270,568	(13.5%)
2014	1,357,146,990	33,230,688	1,390,377,678	0.0%
2015	1,322,298,998	32,251,850	1,354,550,848	(2.6%)
2016	1,571,489,433	47,669,419	1,619,158,852	19.5%
2017	1,670,725,439	-	1,670,725,439	3.2%
2018	1,667,794,096	2,279,575	1,670,073,671	(0.0%)
2019	1,962,779,503	8,527,837	1,971,307,340	18.0%
2020	1,977,147,038	14,195,944	1,991,342,982	1.0%
2021	1,834,713,374	11,687,436	1,846,400,810	(7.3%)
2022	2,111,145,161	60,382,051	2,171,527,212	17.6%
2023	2,167,918,473	39,298,901	2,207,217,374	1.6%
2024	2,169,063,662	60,280,690	2,207,292,967	0.0%

Notes: 1. Property in Cook County is separated into two primary classifications for assessment purposes (10% for residential and 25% for commercial property). After the assessor establishes the fair market value of a parcel of land, the value is multiplied by one of the classification percentages to arrive at the assessed valuation for that parcel. The Illinois Department of Revenue furnishes each county with an adjustment factor (the equalization factor) to equalize the level of assessment between counties. After the equalization factor is applied, the valuation of the property for taxing purposes has been established, and tax rates are applied to the equalized valuation.

3. Under the current triennial reassessment system in Cook County, the Village was most recently reassessed in 2022, and its equalized assessed value increased by 17.6 percent, or $325.1 million, compared to the prior year.

4. Excludes four categories of exemptions: the Senior Citizens' Homestead Exemption; the General Homestead Exemption; the Senior Citizens' Tax Freeze Homestead Exemption and the Long-Term Homeowner Exemption.

4. The Village's tax rate is calculated based on the village's Net Equalized Assessed Valuation (shown in this table as "Net for General Taxing Purposes") and is extended against its entire Equalized Assessed Valuation (shown in this table as "Total for all Taxing Purposes") excluding only the statuary exemptions. Of the taxes collected, that portion applicable to incremental valuation (valuation of tax increment districts) is remitted to the Village by the County Collector for deposit in the applicable tax allocation fund. The Equalized Assessed Valuation for which the Village receives its portion of the total tax rate for all non-TIF purposes is shown in this table as "Net for General Taxing Purposes".

DETAILED OVERLAPPING BONDED INDEBTEDNESS PAYABLE FROM PROPERTY TAXES AT DECEMBER 31, 2025

	Percent of Village's 2024 Real Property in Taxing Body	Gross Bonded Debt	Village's Applicable Share of Gross Debt to be Paid From Property Taxes (1)	
SCHOOL DISTRICTS:			Percent	Amount
Elementary Districts:				
Mount Prospect No. 57	37.7%	17,585,000	94.1%	16,542,913
Community Consolidated No. 59	26.7%	13,270,000	18.0%	2,391,519
River Trails No. 26	26.4%	32,240,000	78.8%	25,390,290
Wheeling Community Consolidated No. 21	3.4%	74,045,000	2.7%	2,007,360
Arlington Heights No. 25	3.2%	96,120,000	2.4%	2,341,483
Prospect Heights No. 23	2.5%	9,180,000	8.7%	797,558
High School Districts:				
Wheeling/Elk Grove No. 214	99.8%	16,415,000	19.3%	3,167,767
Maine Township No. 207	0.2%	144,160,000	0.1%	123,978
Community Colleges:				
Oakton No. 535	0.2%	53,185,000	0.0%	9,573
Harper No. 512	99.8%	212,340,000	9.8%	20,773,222
Total Schools				73,545,663
OTHER THAN SCHOOL DISTRICTS:				
Cook County, Including Forest Preserve District	100.0%	2,005,951,750	1.1%	21,222,969
Metropolitan Water Reclamation District	100.0%	1,908,935,000	1.1%	20,540,141
Park Districts:				
Mount Prospect	66.8%	19,627,635	69.0%	13,537,180
Arlington Heights	2.8%	5,545,000	1.9%	106,908
Des Plaines	1.8%	3,249,000	1.6%	51,139
Total Other Than Schools				55,458,337

Notes: 1. Village's share based upon 2024 Real Property valuations.

TAX RATES PER $100 EQUALIZED ASSESSED VALUATION (Note 1)

Village of Mount Prospect:	2020	2021	2022	2023	2024
Bonds and Interest	$ 0.138	$ 0.157	$ 0.104	$ 0.057	$ 0.010
Pensions (Police, Fire)	0.366	0.379	0.397	0.391	0.428
Police Protection	0.223	0.240	0.204	0.201	0.201
Fire Protection	0.251	0.279	0.237	0.233	0.187
Total Village	$ 0.978	$ 1.055	$ 0.942	$ 0.882	$ 0.826
Cook County, Including Forest Preserve District	0.511	0.523	0.512	0.493	0.459
Metropolitan Water Reclamation District	0.378	0.382	0.374	0.345	0.340
Mount Prospect Park District	0.554	0.617	0.547	0.561	0.594
Mount Prospect Public Library	0.593	0.647	0.495	0.502	0.512
Special Service Area No. 5	-	-	-	-	-
Community Consolidated School District No. 59	2.735	3.076	2.844	2.913	3.098
Township High School District No. 214	2.382	2.664	2.352	2.445	2.574
Harper College No. 512	0.409	0.457	0.410	0.413	0.434
All Other	0.087	0.095	0.081	0.084	0.088
Total (2)	$ 8.627	$ 9.516	$ 8.557	$ 8.638	$ 8.924
Village as a Percent of Total	11.3%	11.1%	11.0%	10.2%	9.3%

Notes 1. As a home rule unit under the 1970 Illinois Constitution, the Village has no statutory tax rate or levy limitations.

2. Tax rate applicable to the largest tax code in the Village and most recent available from Cook County.

TAX EXTENSIONS AND COLLECTIONS
(Village Purposes Only)

Levy Year	Collection Year	Total Taxes Extended	Total Taxes Collected as of December 31, 2025 (Note 1) Amount	Percent (2)
2014	2015	17,730,922	17,389,140	98.07%
2015	2016	18,312,756	17,904,861	97.77%
2016	2017	18,727,305	18,276,749	97.59%
2017	2018	19,087,264	18,576,089	97.32%
2018	2019	19,087,266	18,441,559	96.62%
2019	2020	19,469,004	18,935,691	97.26%
2020	2021	19,469,002	19,034,082	97.77%
2021	2022	19,469,002	19,197,434	98.61%
2022	2023	20,443,677	20,272,909	99.16%
2023	2024	19,469,004	19,332,690	99.30%
2024	2025	18,235,179	18,235,179	100.00%

Notes:

1. Source: Cook County Treasurer's Office. Tax payments, including late payments and proceeds from tax sales, are shown as collections in the year when due. The "Amount Collected" is not the same as distributions to the Village because tax refunds (pursuant to court orders, first time homestead exemptions other exemptions, etc.) are deducted from "Amount Collected" and interest earnings are added to "Amount Collected" in calculating the distributions.

2. Cook County property taxes are payable in two installments: the first on March 1, and the second on the latter of August 1 or 30 days after the mailing of the tax bills. The first installment is an estimated bill and is 55% of the prior year's bill. The second installment is based on the current levy, assessment and equalization and reflects any changes from the prior year in those factors.

TEN LARGEST TAXPAYERS

Rank	Taxpayer	Business/Properties	Equalized Assessed Valuation (1)	Percent of Village (2)
1	CRP 3 West Center LLC	Industrial	23,860,314	1.08%
2	LBX Mount Prospect LLC	Shopping Center	19,220,816	0.87%
3	DLC Management Corp	Shopping Center	15,463,471	0.70%
4	Maple Street Lofts	Apartments	13,524,980	0.61%
5	Menards - Properties	Hardware and Home Building Store	11,208,317	0.51%
6	CR Golf Plaza II LLC	Shopping Center	10,820,125	0.49%
7	MT Prospect Greens LLC	Apartments	10,150,712	0.46%
8	Home Properties	Apartments	10,028,867	0.45%
9	Costco	Membership Warehouse Club	9,181,407	0.42%
10	Walgreens	Pharmacies	8,570,255	0.39%
			$ 132,029,264	5.98%

Notes: 1. Valuations as of January 1, 2024, for 2024 tax purposes (payable 2025).
2. Total 2023 Village valuation is $ 2,207,292,967

2017 AND 2024 TAX BASE DISTRIBUTION BY PROPERTY CLASSIFICATION*

	Village of Mount Prospect				
	Taxable Valuation			Percent of Total	
Classification	2017	2024	% Increase	2017	2024
Residential	1,185,479,107	1,569,824,544	32.42%	70.96%	71.12%
Commercial	321,277,244	394,579,801	22.82%	19.23%	17.88%
Industrial	162,946,209	241,409,332	48.15%	9.75%	10.94%
Railroad	1,022,879	1,479,290	44.62%	0.06%	0.07%
Total	1,670,725,439	2,207,292,967	32.12%	100.00%	100.00%

* A breakdown by property classification of the Village's levy year 2024 valuation is not available as of the date of this report.

GENERAL FUND (Note 1)

Summary Statement of Revenues, Expenditures and Changes in Fund Balance
(Fiscal Years Ending December 31)

	2021	2022	2023	2024	2025 Budget	2025 Actual
Revenues:						
Property Taxes	16,226,617	16,286,923	18,253,378	17,753,593	17,781,260	18,332,923
Sales Taxes	30,100,672	30,307,782	35,151,212	38,043,788	43,967,900	43,967,796
State Income Taxes	7,175,489	9,263,878	9,080,365	9,654,627	10,250,000	10,252,936
Licenses, Permits & Fees	3,462,218	2,568,330	2,782,346	2,643,731	2,723,800	2,171,468
Utility Taxes	3,053,871	3,215,723	1,846,913	1,736,750	1,839,200	1,899,609
Charges for Service	3,153,582	3,938,175	3,737,078	3,987,981	4,686,046	4,779,906
Fines & Forfeits	445,604	313,457	332,710	339,380	412,500	445,560
Investment Income	(3,025)	606,334	2,746,117	3,067,673	2,252,500	2,596,339
Food & Beverage Tax	1,080,890	1,246,766	1,216,606	1,530,914	1,520,600	1,520,610
Real Estate Transfer Tax	1,471,917	1,555,691	956,954	1,016,083	1,179,700	1,179,678
American Rescue Plan Grant	-	70,898	1,184,577	5,572,395	200,000	200,000
All Other Revenues	2,895,216	6,468,685	5,325,179	5,185,981	5,166,482	4,880,480
Total Revenues	$ 69,063,051	$ 75,842,642	$ 82,613,435	$ 90,532,896	$ 91,979,988	$ 92,227,305
Expenditures:						
General Government						
Public Representation Division	166,216	152,110	165,182	223,716	272,098	296,588
Village Manager's Office	3,689,825	4,252,225	4,708,504	4,909,613	5,626,059	5,131,821
Finance Department	1,515,447	1,624,954	1,533,547	1,744,045	1,907,525	1,789,072
Community Development - Administration	1,063,237	1,085,561	1,157,543	1,245,020	1,217,016	1,153,786
Benefit Payments	6,358	6,549	6,745	6,948	7,147	7,156
Total General Government	$ 6,441,083	$ 7,121,399	$ 7,571,521	$ 8,129,342	$ 9,029,845	$ 8,378,423
Public Safety:						
Code Enforcement	1,094,230	1,126,233	1,313,094	1,409,982	1,442,401	1,404,849
Police Department	20,023,450	19,942,165	21,926,267	23,177,731	25,932,658	25,143,872
Fire & Emergency Protection Department	17,616,782	18,751,795	20,736,486	21,372,172	22,878,590	22,387,859
Total Public Safety	$ 38,734,462	$ 39,820,193	$ 43,975,847	$ 45,959,885	$ 50,253,649	$ 48,936,580
Highways & Streets	9,370,338	8,807,969	10,276,613	11,415,344	13,896,876	13,049,799
Health	166,502	128,135	125,878	210,731	253,938	246,772
Welfare	1,422,835	1,562,184	1,672,152	1,771,696	2,106,417	1,982,544
Culture & Recreation	306,890	303,830	396,530	405,787	507,522	430,601
Net Transfers (In)/Out	4,000,000	4,688,401	14,280,911	19,522,312	7,700,000	5,438,967
Total Expenditures	$ 60,442,110	$ 62,432,111	$ 78,299,452	$ 87,415,097	$ 83,748,247	$ 78,463,686
Revenues Over (Under) Expenditures	$ 8,620,941	$ 13,410,531	$ 4,313,983	$ 3,117,799	$ 8,231,741	$ 13,763,619
Ending Fund Balance	$ 34,795,312	$ 48,245,320	$ 52,559,303	$ 55,677,102	$ 63,908,843	$ 69,440,721

General Fund
Balance Sheet - December 31

Assets:	2021	2022	2023	2024	2025
Cash & Investments	$ 29,375,181	$ 46,145,782	$ 50,957,108	$ 48,069,450	$ 45,632,996
Receivables					
Property Taxes	16,259,186	17,863,091	17,853,762	17,656,260	22,387,169
Other Taxes	9,859,038	9,727,019	10,731,093	11,865,311	15,032,761
All Other	312,830	473,104	404,875	328,419	1,046,594
Due From Other Funds	-	10,000	20,000	54,717	9,049,500
Due From Other Governments	92,748	296,195	81,434	391,148	899,254
All Other Assets	2,143,866	407,655	314,189	350,626	345,310
Total Assets	$ 58,042,849	$ 74,922,846	$ 80,362,461	$ 78,715,931	$ 94,393,584
Liabilities & Fund Balance					
Accounts Payable	$ 773,678	$ 552,803	$ 742,182	$ 837,917	$ 951,760
Deferred Revenues					
Property Taxes	16,156,364	14,164,411	17,614,813	17,656,260	17,656,260
All Other Liabilities	6,317,495	11,960,312	9,446,163	4,544,652	6,344,843
Fund Balance:					
Nonspendable	342,372	407,655	314,189	350,626	9,393,310
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	3,700,000	7,250,000	8,544,250	8,977,677	5,101,000
Unassigned	30,752,940	40,587,665	43,700,864	46,348,799	54,946,411
Total Fund Balance	$ 34,795,312	$ 48,245,320	$ 52,559,303	$ 55,677,102	$ 69,440,721
Total Liabilities & Fund Balance	$ 58,042,849	$ 74,922,846	$ 80,362,461	$ 78,715,931	$ 94,393,584

Notes: 1. This condensed financial information for the years ending December 31, 2021-2025 has been excerpted from the full Annual Comprehensive Financial Reports of the Village. The accounting policies of the Village conform to GAAP and are disclosed in the audited financial statements. A summary of some of the policies are: The General Fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred.

COMBINED STATEMENT—ALL FUNDS (Note 1)
Fund Balances 2021-2025 and Summary 2025 Revenues, Excess Revenues and Fund Balance
(Fiscal Years Ended December 31)

					Fiscal Year Ended December 31, 2025			
					Revenue Incl. Transfers		Revenue Over (Under)	
Governmental Fund Types (2):	2021	2022	2023	2024	Property Tax	Total	Expenditures	Fund Balance
General Fund *	34,834,789	48,245,320	52,559,303	$ 55,677,102	$ 18,332,923	$ 92,987,770	$ 13,763,619	$ 69,440,721
Special Revenue Funds:								
Motor Fuel Tax	4,480,280	3,805,306	3,536,346	$ 3,997,697	$ -	$ 2,779,558	$ 327,285	$ 4,324,982
Community Development Block Gra	-	-	-	-	-	462,047	-	-
Refuse Disposal	1,091,050	1,380,549	1,657,371	1,888,415	-	5,725,849	431,145	2,319,560
Asset Seizure	105,505	90,381	77,315	110,520	-	12,975	(6,128)	104,392
DEA shared Funds	57,872	472,562	427,390	428,748	-	31,362	(13,720)	415,028
DUI Fines	148,677	138,910	141,337	130,895	-	1,594	(9,246)	121,649
Foreign Fire Tax Fund	478,814	543,266	585,513	572,458	-	181,719	(3,783)	568,675
Business District Fund	-	-	-	-	-	2,775,395	-	-
Pension Stabilization Fund	-	750,000	750,000	753,547	-	2,009,112	9,112	762,659
Economic Emergency Fund	-	-	6,695,690	13,691,634	-	579,806	579,806	14,271,440
Rural Special Service Area	-	-	-	-	677,953	677,953	12,953	12,953
South Mount Prospect TIF	-	-	2,038,750	2,782,523	807,581	1,829,442	(138,318)	2,644,205
Prospect/Main TIF*	395,781	2,177,557	2,266,402	3,906,514	4,591,577	5,925,709	(2,672,804)	1,233,710
Total Special Revenue	6,757,979	9,358,531	18,176,114	$ 28,262,951	$ 6,077,111	$ 22,992,521	(1,483,698)	26,779,253
Debt Service *	1,782,485	1,095,578	1,301,547	1,471,966	1,579,946	4,654,385	131,466	1,603,432
Capital Projects (3)	8,165,264	14,479,064	18,154,732	19,696,602	-	11,151,679	2,145,190	21,841,792
Total Governmental	$ 51,540,517	73,178,493	$ 90,191,696	$ 105,108,621	$ 25,989,980	$ 131,786,355	$ 14,556,577	$ 119,665,198
Proprietary & Fiduciary Fund Types								
Enterprise Funds (4):								
Water and Sewer *	45,147,298	49,885,089	55,955,988	$ 68,791,930	$ -	$ 30,430,412	$ 6,386,009	75,177,939
Village Parking System	310,546	322,966	268,498	385,469	-	335,128	(35,173)	450,296
Internal Service Funds (5)	25,752,604	25,202,939	26,903,775	29,418,998	-	19,277,895	5,655,801	35,074,800
Pension Trust Funds:		-	-	-				
Police Pension	96,474,332	80,671,330	89,960,810	97,588,648	-	23,972,928	15,768,485	113,357,133
Firefighter's Pension	85,017,228	70,402,040	78,761,763	85,308,692	-	2,041,993	12,426,613	97,735,305
Total Proprietary & Fiduciary	$ 252,702,008	$ 226,484,364	$ 251,850,834	$ 281,493,737	$ -	$ 76,058,356	$ 40,201,735	$ 321,795,473
Total All Funds (Memo Only)	$ 304,242,525	$ 299,662,857	$ 342,042,530	$ 386,602,358	$ 25,989,980	$ 207,844,711	$ 54,758,312	$ 441,460,671

* *Designated as major funds.*

Cash & Investments at 12/31 (6):	2021	2022	2023	2024	2025
General Fund	$ 29,375,181	$ 46,145,782	$ 50,957,108	$ 48,069,450	$ 45,632,996
Internal Service Funds	14,008,929	13,909,933	16,992,050	18,122,823	19,692,201
Prospect & Main TIF	341,682	1,927,204	3,517,866	4,160,017	1,826,420
Economic Emergency Fund	-	-	6,695,690	13,651,595	14,271,440
Other Special Revenue Funds	6,378,108	7,404,244	6,783,159	10,333,215	10,561,626
Debt Service Funds	1,767,712	448,161	1,276,937	1,439,580	1,571,637
Subtotal	$ 51,871,612	$ 69,835,324	$ 86,222,810	$ 95,776,680	$ 93,556,320
Capital Project Funds	7,948,358	12,304,169	17,859,553	16,739,705	20,690,423
Water & Sewer	16,311,963	25,934,241	22,112,891	19,558,241	17,306,857
Other Enterprise Funds	327,112	335,433	281,386	401,201	469,091
Pension Trust Funds	181,536,181	150,542,958	168,630,998	182,948,465	207,105,462
Total	$ 257,995,226	$ 258,952,125	$ 295,107,638	$ 315,424,292	$ 339,128,153

+ *Starting year 2019 Other Fiduciary Funds are merged with General Fund*

Notes:

1. This condensed financial information for the years ending December 31, 2021-2025 has been excerpted from the full Annual Comprehensive Financial Reports of the Village. The accounting policies of the village conform to GAAP and are disclosed in the audited financial statements. A summary of some of the policies are: All Governmental Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets; expenditures are recognized when the related fund liability is incurred. All Proprietary Funds and Pension Trust Funds are accounted for using the accrual basis of accounting. The Village's Annual Comprehensive Financial Report for the year ended December 31, 2025, included an unmodified "Independent Auditor's Report". Similar unqualified/unmodified opinions were included in the Village's Annual Comprehensive Financial Reports for the years ending December 31, 2021-2025. The "Independent Auditor's Report" included in the latest audit states, in part:

"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 the Village of Mount Prospect, Illinois, as of December 31, 2025, 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."

2. The Village's property tax revenue recognition policy conforms to the provisions of "NCGA Interpretation 3, Revenue Recognition Property Taxes." The current net tax levy receivable is recognized in the balance sheet along with a corresponding amount of deferred revenue. In addition, the debt service payments and liabilities related to the current net tax levy are not reflected in the Debt Service Funds; the un-matured principal is reflected in the General Long-Term Debt Account Group.
3. Includes the Capital Improvement Fund, which accounts for the resources used to provide for mid-sized capital projects. Financing is provided by one-quarter cent home rule sales tax, developer contributions, inter-fund transfers, investment income, and bond proceeds.
4. Fund balances shown for the Enterprise Funds are total fund equity, including contributed capital and retained earnings, and the column "Revenue Over Expenditures" represents the change in that amount.
5. The Village created a Risk Management Fund in 1984 to account for the servicing and payment of claims for liability, property, casualty coverage and Workers' Compensation. Financing is provided by charges to the various Village funds. The Village created a Vehicle Replacement Fund in fiscal year 1991 to account for the acquisition and depreciation of Village vehicles. Financing is provided by charges to the General, Water and Sewer, and Parking Funds. The Village created a Vehicle Maintenance Fund in 1996 to account for the maintenance and repair of all Village vehicles except Fire Department vehicles. In 1997, the Village created a Computer Replacement Fund to account for the acquisition and depreciation of Village computer hardware. The Village also created a building improvement fund in 2025, accumulating funds for known future building improvements.
6. The Village created the Pension Stabilization Fund starting in 2022. The fund will provide alternative revenue sources (other than property taxes) for funding the annual pension costs and will allow the Village to abate a portion of the real estate taxes levied for the public safety pensions.
7. The Village created Elk Grove Rural Emergency SSA Fund in 2025. The fund collects the special service area levy for providing Fire and EMS services to the unincorporated Cook County residents.
8. The Village created an Economic Emergency Fund in 2023. The fund will provide support for Village operations during economic emergencies and uncertainties. In 2023, the village funded \$6.5 million from the 2022 surplus from the General Fund. The fund is invested according to the Village's investment policy. In 2024, the Village funded additional \$6.5 million from the 2023 surplus from the General Fund.
9. Excludes agency funds.

CAPITAL ASSETS (Note)
(December 31, 2025)

	Governmental Activities		Business Type Activities
Capital Assets Not Being Depreciated		Capital Assets Not Being Depreciated	
Land	$ 16,711,979	Land	$ 17,318,818
Construction in Progress	$ 7,199,848	Construction in Progress	$ 230,573
Total Assets Not Being Depreciated	$ 23,911,827	Total Assets Not Being Depreciated	$ 17,549,391
Capital Assets Being Depreciated		Capital Assets Being Depreciated	
Buildings	$ 77,756,534	Buildings and Improvements	$ 4,311,808
Improvements Othern Than Buildings	1,508,327	Equipment	4,886,053
Infrastructure and All Other	156,487,638	Infrastructure	82,510,706
Total Capital Assets Being Depreciated	$ 235,752,499	Total Capital Assets Being Depreciated	$ 91,708,567
Less Accumulated Deprteciation	$ 117,884,062	Less Accumulated Deprteciation	$ 26,982,248
Total Capital Assets Being Depreciated, Net	$ 117,868,437	Total Capital Assets Being Depreciated, Net	$ 64,726,319
Net Assets	$ 141,780,264	Net Assets	$ 82,275,710

Note: Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, storm sewers, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than $20,000, except for infrastructure for which the cost is $50,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.