

CITY OF HIGHWOOD
MEETING OF THE CITY COUNCIL
CITY COUNCIL CHAMBERS
Tuesday January 06, 2026 at 7:30 P.M.
AGENDA

CALL TO ORDER

1. Roll Call

2. Pledge of Allegiance

3. Review of Minutes to be Approved

3.1. City Council Meeting: November 18, 2025

3.2. Committee of the Whole: November 18, 2025

4. Appointments

5. Review of Bill Warrant List

5.1. 1/06/2026 AP Warrant List

6. Public Input Items Not on Agenda

7. Mayors Report

8. Committee Report

9. Treasure's Report

9.1. City of Highwood Financial Report for six Months ending October 31, 2025.

10. Clerk's Report

ACTION ITEMS

11. New Business

11.1. Consideration of a resolution approving an ARC application and a variation for three window signs and a mural for Be Well Studios at 448 Sheridan Road.

11.2. Consideration of a resolution approving an ARC application and a variation for new signage for the property at 331 Waukegan Avenue.

12. Executive Session (If Necessary)

13. Any Action Necessary Coming Out of Executive Session

14. Adjournment

CITY OF HIGHWOOD
MEETING OF THE CITY COUNCIL
CITY COUNCIL CHAMBERS
Tuesday November 18, 2025 at 7:30 P.M.
AGENDA

CALL TO ORDER by Mayor Pecaro at 7:35 PM

1. Roll Call

Present: Aldermen Bauer, Hanson, Peterson, and Markoutsas. Alderman Fiore joined the meeting at 6:09 PM.

Also present: City Manager Coren, Police Chief Wentz, Assistant City Manager Facchini and Attorney Jablecki.

2. Pledge of Allegiance

3. Review of Minutes to be Approved

3.1. City Council Meeting: November 18, 2025

Motion made by Alderman Fiore and seconded by Alderman Peterson. All present voting aye by voice vote and the motion carried.

3.2. Committee of the Whole: November 18, 2025

Motion made by Alderman Peterson and seconded by Alderman Fiore. All present voting aye by voice vote and the motion carried.

4. Appointments

5. Review of Bill Warrant List

5.1. 11/18/2025 AP Warrant List

Motion made by Alderman Peterson and seconded by Alderman Fiore. All present voting aye by roll call vote and the motion carried.

6. Public Input Items Not on Agenda

7. Mayors Report

8. Committee Report

9. Treasure's Report

9.1. September 2025 Financial Report

Motion made by Alderman Peterson and seconded by Alderman Fiore. All present voting aye by roll call vote and the motion carried.

10. Clerk's Report

ACTION ITEMS

11. New Business

11.1. Consideration of an ordinance abating the tax heretofore levied for the year 2025 to pay the principal and interest on a General Obligation Bond not to exceed \$3,100,000 Series 2020, of the City of Highwood, Lake County, Illinois.

Motion made by Alderman Peterson and seconded by Alderman Fiore to waive first reading and to approve the ordinance. All present voting aye by roll call vote and the motion carried.

- 11.2. Consideration of an ordinance abating the tax heretofore levied for the year 2025 to pay the principal and interest on a General Obligation Bond not to exceed \$9,255,000.

Motion made by Alderman Fiore and seconded by Alderman Markoutsas to waive first reading and to approve the ordinance. All present voting aye by roll call vote and the motion carried.

- 11.3. Consideration of an ordinance for the Levy, Collection and Assessment of Taxes for the City of Highwood for the 2025 Tax Levy.

Motion made by Alderman Fiore and seconded by Alderman Bauer to waive first reading and to approve the ordinance. All present voting aye by roll call vote and the motion carried.

- 11.4. Consideration of an ordinance approving certain amendments to the Highwood Zoning Ordinance and Corresponding Map Amendments related thereto for the Rezoning of certain properties from R-3A Residential District (Restricted Multi-Family) to R-2 Residential District (7,260 square feet, single-family)

Motion made by Alderman Peterson and seconded by Alderman Fiore to waive first reading and to approve the ordinance. All present voting aye by roll call vote and the motion carried.

- 11.5. Consideration of an ordinance granting a special use permit for a planned unit development and approving a preliminary plat for planned unit development at 118 South. Central Avenue.

Motion made by Alderman Markoutsas and seconded by Alderman Fiore to waive first reading and to approve the ordinance. All present voting aye by roll call vote and the motion carried.

12. Executive Session (If Necessary)

13. Any Action Necessary Coming Out of Executive Session

14. Adjournment

Motion made by Alderman Fiore and seconded by Alderman Peterson to adjourn the meeting, all present voting aye by voice vote. The motion carried and the meeting was adjourned at 7:42 PM.

CITY OF HIGHWOOD
MEETING OF THE COMMITTEE OF THE WHOLE
CITY COUNCIL CHAMBERS
Tuesday November 18, 2025 at 6:00 P.M.
MINUTES

CALL TO ORDER by Mayor Pecaro at 6:03 PM

1. Roll Call

Present: Aldermen Bauer, Hanson, Peterson, and Markoutsas. Alderman Fiore joined the meeting at 6:09 PM.

Also present: City Manager Coren, Police Chief Wentz, Assistant City Manager Facchini and Attorney Jablecki.

2. Public Hearing

Mayor Pecaro opened a public hearing for the council to discuss the city applying for low interest loans for lead service line and associated watermain replacements. The City is applying for loans to remove lead from the distribution system and replace watermain around town as existing infrastructure is aging. Engineers have strongly advised against replacing service lines with existing watermain infrastructure as it could lead to main failures. The council is aligned with staff and engineer's recommendations. Motion made by Alderman Markoutsas and seconded by Alderman Bauer to close the public hearing, all present voting aye by voice vote and the motion carried.

3. Review of Minutes to be Approved

3.1. City Council Meeting: November 4, 2025

This item will be approved at the City Council Meeting

3.2. Committee of the Whole: November 4, 2025

This item will be approved at the City Council Meeting

4. Appointments

5. Review of Bill Warrant List

5.1. 11/18/2025 AP Warrant List

This item will be approved at the City Council Meeting

6. Unfinished Business

7. New Business

7.1. Consideration of an ordinance abating the tax heretofore levied for the year 2025 to pay the principal and interest on a General Obligation Bond not to exceed \$3,100,000 Series 2020, of the City of Highwood, Lake County, Illinois.

This item will be approved at the Regular City Council Meeting

7.2. Consideration of an ordinance abating the tax heretofore levied for the year 2025 to pay the principal and interest on a General Obligation Bond not to exceed \$9,255,000

This item will be approved at the Regular City Council Meeting

- 7.3. Consideration of an ordinance for the Levy, Collection and Assessment of Taxes for the City of Highwood for the 2025 Tax Levy.

This item will be approved at the Regular City Council Meeting.

- 7.4. Consideration of an ordinance approving certain amendments to the Highwood Zoning Ordinance and Corresponding Map Amendments related thereto for the Rezoning of certain properties from R-3A Residential District (Restricted Multi-Family) to R-2 Residential District (7,260 square feet, single-family)

This item will be approved at the Regular City Council Meeting.

- 7.5. Consideration of an ordinance granting a special use permit for a planned unit development and approving a preliminary plat for planned unit development at 118 South. Central Avenue.

This item will be approved at the Regular City Council Meeting.

8. Executive Session (If Necessary)

9. Any Action Necessary Coming Out of Executive Session

10. Adjournment

Motion made by alderman Fiore and seconded by Alderman Bauer, all present voting aye by voice vote. The motion carried and the meeting was adjourned at 7:34 PM.

**City of Highwood
Financial Report
For Six Months Ended October 31, 2025**



CITY OF HIGHWOOD

50%

Financial Report Budget to Actual Summary For Six Months Ended October 31, 2025

<u>Funds</u>	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>General Fund</u>				
Revenue	\$ 4,120,092	\$ 6,021,103	68.4%	\$ (1,901,011)
Expenditures	<u>3,233,599</u>	<u>6,167,519</u>	<u>52.4%</u>	<u>2,933,920</u>
Net before transfers	<u>886,493</u>	<u>(146,416)</u>		<u>1,032,909</u>
Transfers out	<u>(539,911)</u>	<u>(1,470,000)</u>	<u>36.7%</u>	<u>930,089</u>
Net	\$ 346,582	\$ (1,616,416)		\$ 1,962,998
<u>Enterprise Funds</u>				
Revenue	\$ 1,065,767	\$ 1,926,364	55.3%	\$ (860,597)
Expenditures	<u>674,894</u>	<u>2,201,189</u>	<u>30.7%</u>	<u>1,526,295</u>
Net	\$ 390,873	\$ (274,825)		\$ 665,698
<u>All Other Funds</u>				
Revenue	\$ 2,599,132	\$ 2,809,530	92.5%	\$ (210,398)
Expenditures	<u>850,179</u>	<u>4,787,225</u>	<u>17.8%</u>	<u>3,937,046</u>
Net before transfers	<u>1,748,953</u>	<u>(1,977,695)</u>		<u>3,726,648</u>
Transfers in	<u>539,911</u>	<u>1,470,000</u>	<u>36.7%</u>	<u>(930,089)</u>
Net	\$ 2,288,864	\$ (507,695)		\$ 2,796,559

CITY OF HIGHWOOD
General Fund Revenue
Six Months Ended October 31, 2025
Unaudited

50%

	FY 26 Budget	YTD October 2025	% of Budget	YTD October 2024	Difference
<u>Taxes</u>					
Property Taxes	\$ 1,468,453	\$ 1,432,015	97.5%	\$ 1,382,063	\$ 49,952
Utility Taxes	285,000	143,821	50.5%	139,651	4,170
Gas Tax	120,000	73,073	60.9%	56,259	16,814
Cannabis Tax	120,000	57,973	48.3%	66,705	(8,732)
Total Taxes	1,993,453	1,706,882	85.6%	1,644,678	62,204
<u>Licenses</u>					
Liquor License	115,000	110,275	95.9%	112,583	(2,308)
Grease Trap Fees	2,000	1,610	80.5%	2,090	(480)
Other Licenses	20,500	29,806	145.4%	14,340	15,466
Total Licenses	137,500	141,691	103.0%	129,013	12,678
<u>Permits</u>					
Building Permits	75,000	26,144	34.9%	44,663	(18,519)
Sandwich Board Permits	150	20	13.3%	20	-
Parking Stickers & Meters	25,000	14,435	57.7%	14,698	(263)
Cable Franchise Fee	50,000	22,381	44.8%	24,394	(2,013)
Valet Parking Permits	3,500	500	14.3%	500	-
Miscellaneous Permits	4,000	775	19.4%	975	(200)
Total Permits	157,650	64,255	40.8%	85,250	(20,995)
<u>Intergovernmental</u>					
Illinois State Income Tax	750,000	501,762	66.9%	474,451	27,311
Personal Property Replacement	15,000	7,763	51.8%	9,701	(1,938)
911 Dispatch	75,000	49,207	65.6%	53,536	(4,329)
Sales Tax	800,000	499,268	62.4%	458,719	40,549
Home Rule Sales Tax	1,200,000	714,970	59.6%	671,669	43,301
Local Use Tax	185,000	23,222	12.6%	90,264	(67,042)
Total Intergovernmental	3,025,000	1,796,192	59.4%	1,758,340	37,852

CITY OF HIGHWOOD
General Fund Revenue
Six Months Ended October 31, 2025
Unaudited

50%

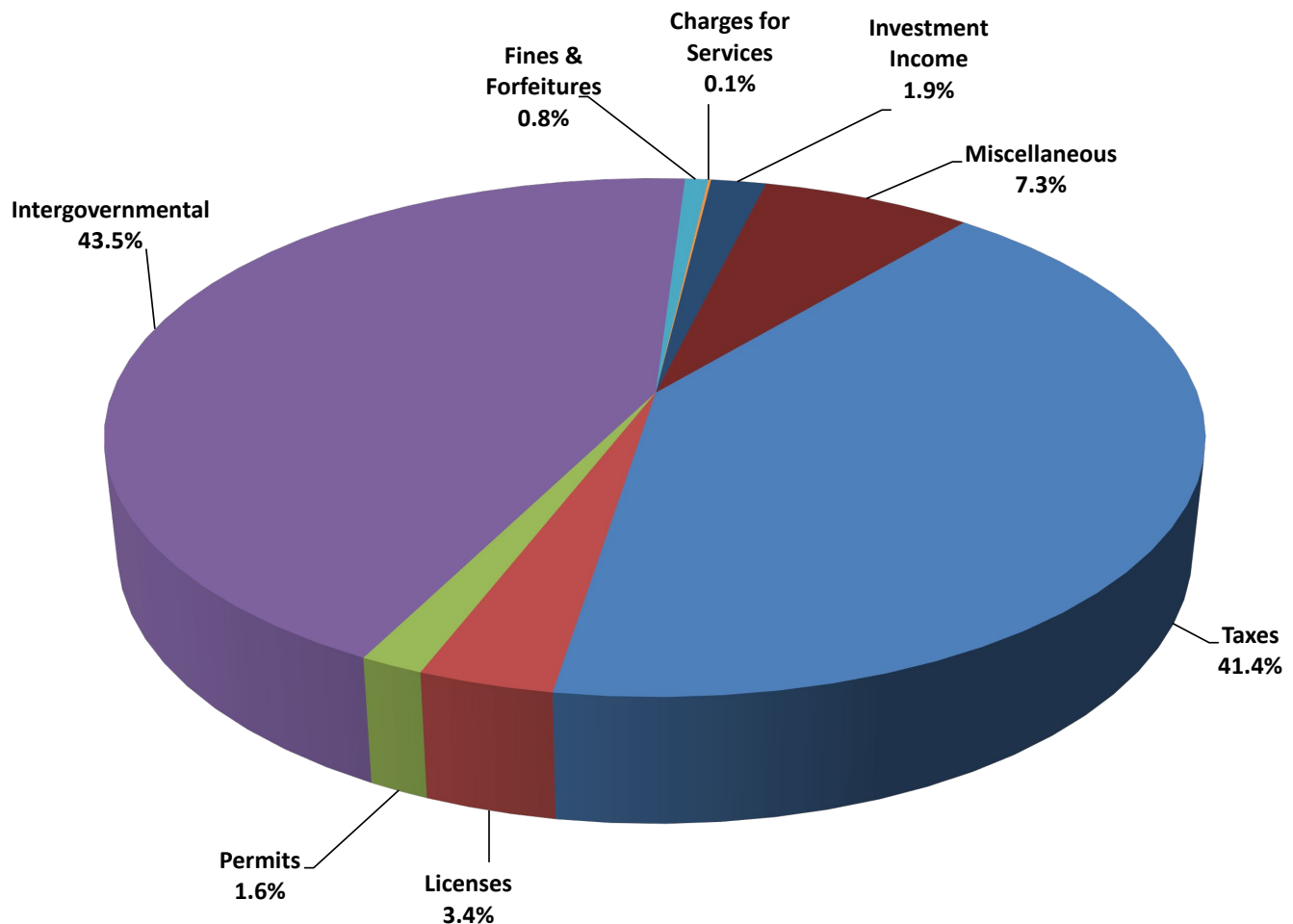
	FY 26 Budget	YTD October 2025	% of Budget	YTD October 2024	Difference
<u>Fines & Forfeitures</u>					
Court Fines	7,000	3,599	51.4%	2,373	1,226
Police Fines	10,000	2,050	20.5%	1,250	800
Collections	-	1,310	0.0%	2,106	(796)
Zoning/Planning Fees	2,500	-	0.0%	2,100	(2,100)
Building Fees	3,000	-	0.0%	400	(400)
Rental Inspection Fees	130,000	24,800	19.1%	11,350	13,450
Miscellaneous	5,000	2,555	51.1%	1,610	945
Total Fines & Forfeitures	157,500	34,314	21.8%	21,189	13,125
<u>Charges for Services</u>					
TFSC Fees	-	-	0.0%	100	(100)
Alarm Systems & Calls	-	325	0.0%	-	325
Miscellaneous	-	413	0.0%	108	305
Total Charges for Services	-	738	0.0%	208	530
<u>Investment Income</u>	100,000	76,785	76.8%	71,930	4,855
<u>Miscellaneous</u>					
Antenna Rentals	200,000	157,786	78.9%	147,031	10,755
Miscellaneous Property Rentals	6,000	3,415	56.9%	4,990	(1,575)
Refunds & Reimbursements	10,000	5,332	53.3%	5,000	332
Park Rentals	225,000	127,642	56.7%	129,606	(1,964)
Donations	7,000	4,700	67.1%	3,025	1,675
Miscellaneous	2,000	360	18.0%	-	360
Total Miscellaneous	450,000	299,235	66.5%	289,652	9,583
Total	\$ 6,021,103	\$ 4,120,092	68.4%	\$ 4,000,260	\$ 119,832

CITY OF HIGHWOOD
GENERAL FUND REVENUE SUMMARY
Six Months Ended October 31, 2025
Unaudited

50%

Source	YTD October 2025	YTD October 2024	Dollar Change	Percent Change	YTD October 2025 Percent Total
Taxes	\$ 1,706,882	\$ 1,644,678	\$ 62,204	3.8%	41.4%
Licenses	141,691	129,013	12,678	9.8%	3.4%
Permits	64,255	85,250	(20,995)	-24.6%	1.6%
Intergovernmental	1,796,192	1,758,340	37,852	2.2%	43.5%
Fines & Forfeitures	34,314	21,189	13,125	61.9%	0.8%
Charges for Services	738	208	530	254.8%	0.1%
Investment Income	76,785	71,930	4,855	6.7%	1.9%
Miscellaneous	299,235	289,652	9,583	3.3%	7.3%
Total	\$ 4,120,092	\$ 4,000,260	\$ 119,832	3.0%	100.0%

**October YTD 2025
Revenue by Source**

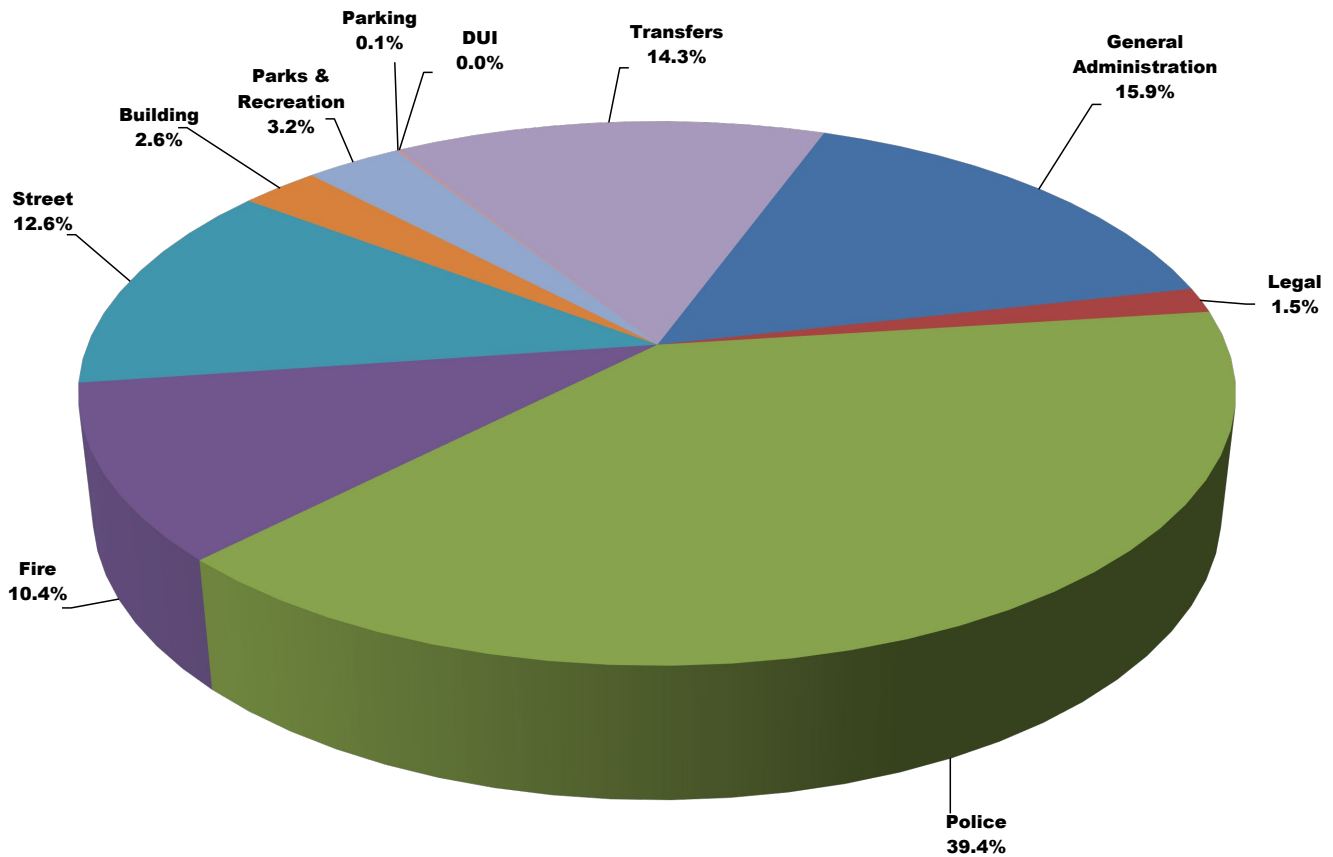


CITY OF HIGHWOOD
GENERAL FUND EXPENDITURES SUMMARY
Six Months Ended October 31, 2025
Unaudited

50%

Department	FY26 Budget	YTD October 2025	% of Budget	YTD October 2024	Dollar Change	YTD October 2025 Percent Total
General Administration	\$ 1,253,893	\$ 598,365	47.7%	\$ 572,555	\$ 25,810	15.9%
Legal	134,600	57,269	42.5%	50,556	6,713	1.5%
Police	2,776,983	1,487,074	53.5%	1,536,696	(49,622)	39.4%
Fire	784,141	391,274	49.9%	370,226	21,048	10.4%
Street	849,500	475,932	56.0%	362,908	113,024	12.6%
Building	93,000	99,224	106.7%	42,652	56,572	2.6%
Parks & Recreation	270,902	120,650	44.5%	135,870	(15,220)	3.2%
Parking	-	3,811	0.0%	3,515	296	0.1%
DUI	4,500	-	0.0%	-	-	0.0%
Transfers	1,470,000	539,911	36.7%	321,009	218,902	14.3%
Total after transfers	\$ 7,637,519	\$ 3,773,510	49.4%	\$ 3,395,987	\$ 377,523	100.0%

October YTD 2025
Expenditures by Department



CITY OF HIGHWOOD
ENTERPRISE FUNDS SUMMARY
Six Months Ended October 31, 2025
Unaudited

50%

	<u>FY26 Budget</u>	<u>YTD October 2025</u>	<u>% of Budget</u>	<u>YTD October 2024</u>	<u>Difference</u>
<u>Water & Sewer Fund</u>					
Revenue	\$ 1,331,500	\$ 756,758	56.8%	\$ 661,442	\$ 95,316
Expenditures	<u>1,681,013</u>	<u>449,771</u>	<u>26.8%</u>	<u>428,638</u>	<u>(21,133)</u>
Change in net position	\$ (349,513)	\$ 306,987		\$ 232,804	\$ 74,183
<u>Water Infrastructure Fund</u>					
Revenue	\$ 191,000	\$ 94,647	49.6%	\$ -	\$ 94,647
Expenditures	<u>100,000</u>	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>-</u>
Change in net position	\$ 91,000	\$ 94,647		\$ -	\$ 94,647
<u>Garbage Fund</u>					
Revenue	\$ 403,864	\$ 214,362	53.1%	\$ 206,105	\$ 8,257
Expenditures	<u>420,176</u>	<u>225,123</u>	<u>53.6%</u>	<u>190,289</u>	<u>(34,834)</u>
Change in net position	\$ (16,312)	\$ (10,761)		\$ 15,816	\$ (26,577)
<u>Total Enterprise Funds</u>					
Revenue	\$ 1,926,364	\$ 1,065,767	55.3%	\$ 867,547	\$ 198,220
Expenditures	<u>2,201,189</u>	<u>674,894</u>	<u>30.7%</u>	<u>618,927</u>	<u>(55,967)</u>
Change in net position	<u>\$ (274,825)</u>	<u>\$ 390,873</u>		<u>\$ 248,620</u>	<u>\$ 142,253</u>

CITY OF HIGHWOOD

50%

OTHER FUNDS SUMMARY

Six Months Ended October 31, 2025

Unaudited

	FY26 Budget	YTD October 2025	% of Budget	YTD October 2024	Difference
<u>Motor Fuel Tax Fund</u>					
Revenue	\$ 212,000	\$ 131,203	61.9%	\$ 130,419	\$ 784
Expenditures	185,000	-	0.0%	25,342	25,342
Net	\$ 27,000	\$ 131,203		\$ 105,077	\$ 26,126
<u>MFT Rebuild IL Fund</u>					
Revenue	\$ -	\$ -	0.0%	\$ -	\$ -
Expenditures	-	-	0.0%	70,410	70,410
Net	\$ -	\$ -		\$ (70,410)	\$ 70,410
<u>Capital Project Fund</u>					
Revenue	\$ -	\$ -	0.0%	\$ -	\$ -
Expenditures	1,470,000	539,911	36.7%	321,009	(218,902)
Net before transfers	(1,470,000)	(539,911)		(321,009)	(218,902)
Transfers in	1,470,000	539,911	36.7%	321,009	218,902
Net	\$ -	\$ -		\$ -	\$ -
<u>TIF Project/Expense Fund</u>					
Revenue	\$ 2,401,000	\$ 2,275,941	94.8%	\$ 2,373,284	\$ (97,343)
Expenditures	2,932,800	290,793	9.9%	3,450,956	3,160,163
Net	\$ (531,800)	\$ 1,985,148		\$ (1,077,672)	\$ 3,062,820
<u>Debt Service Fund</u>					
Revenue	\$ 196,530	\$ 191,988	97.7%	\$ 194,645	\$ (2,657)
Expenditures	199,425	19,475	9.8%	21,606	2,131
Net	\$ (2,895)	\$ 172,513		\$ 173,039	\$ (526)
<u>Total All Other Funds</u>					
Revenue	\$ 2,809,530	\$ 2,599,132	92.5%	\$ 2,698,348	\$ (99,216)
Expenditures	4,787,225	850,179	17.8%	3,889,323	3,039,144
Net before transfers	(1,977,695)	1,748,953		(1,190,975)	2,939,928
Transfers in	1,470,000	539,911	36.7%	321,009	218,902
Net	\$ (507,695)	\$ 2,288,864		\$ (869,966)	\$ 3,158,830

CITY OF HIGHWOOD
Property Tax Collections as of October 31, 2025

50%

Fund	FY26			FY25		
	Actual Collections	Budgeted Collections	Percentage Collected	Actual Collections	Budgeted Collections	Percentage Collected
General	\$ 300,006	\$ 298,397	100.54%	\$ 300,392	\$ 298,397	100.67%
Special Recreation	48,357	50,000	96.71%	49,143	50,000	98.29%
Bonds	191,988	196,530	97.69%	194,645	196,062	99.28%
Police Pension	325,061	335,915	96.77%	301,854	307,163	98.27%
Fire Pension	29,288	30,203	96.97%	11,257	11,514	97.77%
Fire & EMS	729,302	753,938	96.73%	719,417	731,979	98.28%
TIF	2,275,941	2,400,000	94.83%	2,372,633	2,100,000	112.98%
Totals	<u>\$ 3,899,943</u>	<u>\$ 4,064,983</u>		<u>\$ 3,949,341</u>	<u>\$ 3,695,115</u>	

CITY OF HIGHWOOD

50%

CASH BALANCES

<u>Fund Name</u>	<u>Fund #</u>	<u>October 2025</u>	<u>October 2024</u>	<u>Difference</u>
General	01	\$ 704,767.91	\$ 1,412,206.32	\$ (707,438.41)
MFT	15	-	-	-
Parking	20	143,026.60	139,585.84	3,440.76
Capital	33	-	-	-
T.I.F.	37	1,302,160.48	655,473.54	646,686.94
Debt	40	216,836.69	219,104.22	(2,267.53)
Water & Sewer	51	92,900.89	13,838.02	79,062.87
Water Infrastructure	52	83,681.63	-	83,681.63
Garbage	53	7,834.38	-	7,834.38
Escrow	78	<u>40,506.78</u>	<u>35,608.97</u>	<u>4,897.81</u>
TOTAL:		<u>\$ 2,591,715.36</u>	<u>\$ 2,475,816.91</u>	<u>\$ 115,898.45</u>

INVESTMENT BALANCES

<u>Fund Name</u>	<u>Fund #</u>	<u>October 2025</u>	<u>October 2024</u>	<u>Difference</u>
General	01	4,273,464.40	3,812,562.05	460,902.35
MFT	15	714,880.80	610,740.66	104,140.14
Water & Sewer	51	779,191.74	806,520.54	(27,328.80)
Water Infrastructure	52	1,247.64	-	1,247.64
Garbage	53	<u>926.56</u>	<u>-</u>	<u>926.56</u>
TOTAL:		<u>\$ 5,769,711.14</u>	<u>\$ 5,229,823.25</u>	<u>\$ 539,887.89</u>

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	TAXES				
01-00-301	REAL ESTATE TAX	\$303,933.85	\$298,397.00	\$300,006.02	100.53
01-00-301.21	REAL ESTATE TAX POL PEN	\$305,422.63	\$335,915.00	\$325,061.30	96.76
01-00-301.22	REAL ESTATE TAXES FIRE PEN	\$11,396.64	\$30,203.00	\$29,288.40	96.97
01-00-301.31	REAL ESTATE TAX FIRE & EMS	\$727,916.74	\$753,938.00	\$729,301.69	96.73
01-00-301.51	REAL ESTATE TAXES - SPEC REC	\$49,723.80	\$50,000.00	\$48,357.49	96.71
01-00-302	UTILITY TAX - TELECOMMUNICATIO	\$44,154.87	\$55,000.00	\$22,370.71	40.67
01-00-303	UTILITY TAX - ELECTRIC	\$127,680.69	\$130,000.00	\$62,315.88	47.93
01-00-304	UTILITY TAX - GAS	\$115,531.00	\$100,000.00	\$59,134.00	59.13
01-00-305	MUNICIPAL GAS TAX	\$103,500.96	\$120,000.00	\$73,073.33	60.89
01-00-306	CANNABIS TAX	\$137,046.66	\$120,000.00	\$57,973.44	48.31
** TOTAL TAXES		\$1,926,307.84	\$1,993,453.00	\$1,706,882.26	85.62
	LICENSE REVENUE				
01-00-321	LIQUOR LICENSES	\$143,487.50	\$115,000.00	\$110,275.00	95.89
01-00-324	GREASE TRAP FEES	\$2,370.00	\$2,000.00	\$1,610.00	80.50
01-00-326	TOW TRUCK REG FEE	\$700.00	\$500.00	\$500.00	100.00
01-00-328	OTHER LICENSES	\$20,370.00	\$20,000.00	\$29,305.67	146.52
** TOTAL LICENSE REVENUE		\$166,927.50	\$137,500.00	\$141,690.67	103.04
	PERMIT REVENUE				
01-00-331	BUILDING PERMITS	\$88,283.86	\$75,000.00	\$26,144.28	34.85
01-00-331.2	SANDWICH BOARD PERMITS	\$20.00	\$150.00	\$20.00	13.33
01-00-335	PARKING STICKERS, METERS, DAIL	\$27,086.52	\$25,000.00	\$14,434.96	57.73
01-00-336	CABLE FRANCHISE FEES	\$46,504.83	\$50,000.00	\$22,381.02	44.76
01-00-337	VALET PARKING PERMITS	\$500.00	\$3,500.00	\$500.00	14.28
01-00-338	MISC PERMITS	\$2,050.00	\$3,000.00	\$775.00	25.83
01-00-338.1	APPEARANCE REVIEW COMM FEE	\$150.00	\$1,000.00	\$0.00	0.00
** TOTAL PERMIT REVENUE		\$164,595.21	\$157,650.00	\$64,255.26	40.75
	INTERGOVERNMENTAL REVENUES				
01-00-341	STATE INCOME TAX - REGULAR	\$901,747.87	\$750,000.00	\$501,762.55	66.90
01-00-342	PERS PROPERTY REPL TAX	\$10,347.55	\$15,000.00	\$7,762.66	51.75
01-00-343	911 DISPTACH	\$92,579.64	\$75,000.00	\$49,207.01	65.60
01-00-345	SALES TAX - REGULAR	\$947,457.63	\$800,000.00	\$499,268.38	62.40
01-00-346.1	SALES TAX - HOME RULE	\$1,372,027.90	\$1,200,000.00	\$714,969.58	59.58
01-00-347	LOCAL USE TAX	\$144,219.78	\$185,000.00	\$23,222.02	12.55
** TOTAL INTERGOVERNMENTAL REVEN		\$3,468,380.37	\$3,025,000.00	\$1,796,192.20	59.37
	FINES & FORFEITS				
01-00-351	COURT FINES	\$5,819.60	\$7,000.00	\$3,599.07	51.41
01-00-352	POLICE FINES	\$6,084.92	\$10,000.00	\$2,050.00	20.50
01-00-352.2	PD ADMIN FEES	\$500.00	\$0.00	\$500.00	999.99
01-00-353.1	COLLECTIONS	\$2,531.00	\$0.00	\$1,309.70	999.99
01-00-354	ZONING/PLANNING FEES	\$2,100.00	\$2,500.00	\$0.00	0.00
01-00-355	BUILDING FEES & REIMBURSEMENTS	\$2,245.00	\$3,000.00	\$0.00	0.00
01-00-356	RENTAL INSPECTION FEES	\$125,605.00	\$130,000.00	\$24,800.00	19.07
01-00-357	MISC FEES & FINES	\$3,757.50	\$5,000.00	\$2,055.00	41.10
** TOTAL FINES & FORFEITS		\$148,643.02	\$157,500.00	\$34,313.77	21.78
	CHARGES FOR SERVICES				
01-00-372	ALARM SYSTEMS & CALLS	\$0.00	\$0.00	\$325.00	999.99
01-00-378	MISC CHARGES FOR SERVICE	\$108.00	\$0.00	\$412.61	999.99
** TOTAL CHARGES FOR SERVICE REV		\$108.00	\$0.00	\$737.61	.00
	OTHER REVENUES				

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G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
01-00-381	INTEREST ON INVESTMENTS	\$255,008.22	\$100,000.00	\$76,785.17	76.78
01-00-382	ANTENNA RENTALS	\$246,526.98	\$200,000.00	\$157,785.52	78.89
01-00-383	MISC PROPERTY RENTAL	\$9,790.00	\$6,000.00	\$3,415.00	56.91
01-00-384	REFUNDS & REIMBURSEMENTS	\$22,282.85	\$10,000.00	\$5,331.70	53.31
01-00-388	PARK/REC RENTALS	\$244,626.25	\$225,000.00	\$127,642.50	56.73
01-00-394	SPEC REC DONATION	\$7,625.00	\$7,000.00	\$4,700.00	67.14
01-00-395	MISCELLANEOUS INCOME	\$8,500.00	\$2,000.00	\$0.00	0.00
** TOTAL OTHER REVENUES		\$794,359.30	\$550,000.00	\$375,659.89	68.30
01-00-999	INTERFUND OPERATING TRANSFER	\$746,752.52	\$1,470,000.00	\$539,911.32	36.72
REVENUE DEPARTMENT 00		\$6,669,321.24	\$6,021,103.00	\$4,119,731.66	68.42
EXPENSE DEPARTMENT 00		\$746,752.52	\$1,470,000.00	\$539,911.32	36.72
NET INCOME/LOSS DEPT 00		\$5,922,568.72	\$4,551,103.00	\$3,579,820.34	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	ADMINISTRATIVE				
	SALARIES - ADMIN - EXPENSES				
01-11-421	SALARIES - ADMIN - REGULAR	\$564,814.13	\$594,934.00	\$330,992.49	55.63
01-11-423	SALARIES - ADMIN - OVERTIME	\$4,562.09	\$3,000.00	\$6,669.87	222.32
** TOTAL SALARIES - ADMIN - EXPE		\$569,376.22	\$597,934.00	\$337,662.36	56.47
	SALARY RELATED EXPENSES - ADMIN				
01-11-451	HEALTH INSURANCE - ADMIN.	\$43,305.31	\$71,274.00	\$25,252.71	35.43
01-11-453	UNEMPLOYMENT INSURANCE - ADMIN	\$1,532.71	\$3,300.00	\$107.76	3.26
** TOTAL INSURANCE BENEFITS		\$44,838.02	\$74,574.00	\$25,360.47	34.00
	PENSION BENEFITS				
01-11-461	FICA - ADMIN	\$29,659.31	\$36,886.00	\$19,244.56	52.17
01-11-462	RETIREMENT CONTRIBUTION - ADMIN	\$0.00	\$0.00	\$15,715.00	999.99
01-11-463	MEDICARE - ADMIN.	\$7,732.25	\$8,627.00	\$4,742.40	54.97
01-11-464	IMRF - ADMIN.	\$16,015.75	\$35,372.00	\$11,158.09	31.54
01-11-465	WORKERS COMP INS - ADMIN	\$0.00	\$2,000.00	\$0.00	0.00
** TOTAL-SALARY RELATED EXP-ADMIN		\$53,407.31	\$82,885.00	\$50,860.05	61.36
	OTHER EMPLOYEE BENEFITS				
01-11-472	AUTOMOBILE ALLOWANCE	\$2,200.04	\$2,500.00	\$1,000.02	40.00
** TOTAL OTHER EMP BENEFITS - AD		\$2,200.04	\$2,500.00	\$1,000.02	40.00
	REPAIRS & MAINTENANCE				
01-11-511	REP & MAINT - BLDG.	\$32,499.30	\$14,500.00	\$21,939.84	151.30
01-11-512	REP & MAINT - EQUIPMENT	\$0.00	\$5,000.00	\$0.00	0.00
** TOTAL REPAIRS & MAINTENANCE		\$32,499.30	\$19,500.00	\$21,939.84	112.51
	PROFESSIONAL SERVICES				
01-11-531.1	ACCOUNTING	\$70,200.00	\$75,000.00	\$33,025.00	44.03
01-11-531.2	AUDITING	\$19,301.00	\$60,000.00	\$2,071.00	3.45
01-11-531.3	PAYROLL SERVICE	\$5,274.35	\$4,300.00	\$2,864.62	66.61
01-11-532	ENGINEERING	\$9,158.47	\$0.00	\$1,492.50	999.99
01-11-537	COMPUTER SUPPORT	\$65,683.36	\$135,000.00	\$32,819.33	24.31
01-11-548	OTHER PROFESSIONAL SERVICES	\$0.00	\$4,000.00	\$318.77	7.96
** TOTAL PROFESSIONAL SERVICES		\$169,617.18	\$278,300.00	\$72,591.22	26.08
	COMMUNICATIONS				
01-11-551	POSTAGE	\$6,891.49	\$3,000.00	\$239.10	7.97
01-11-552	TELEPHONE	\$4,718.24	\$15,000.00	\$3,888.71	25.92
01-11-553	PUBLISHING/ADV/PROMO	\$28.29	\$5,000.00	\$2,328.72	46.57
01-11-554	PRINTING	\$0.00	\$2,000.00	\$0.00	0.00
** TOTAL COMMUNICATIONS		\$11,638.02	\$25,000.00	\$6,456.53	25.82
	TRAINING & EDUCATION				
01-11-561	DUES	\$25,031.02	\$20,000.00	\$8,177.10	40.88
01-11-562	TRAVEL EXPENSE	\$0.00	\$1,000.00	\$0.00	0.00
01-11-563	TRAINING	\$8,559.27	\$10,000.00	\$0.00	0.00
01-11-564	MEALS	\$0.00	\$1,000.00	\$513.22	51.32
** TOTAL TRAINING & EDUCATION		\$33,590.29	\$32,000.00	\$8,690.32	27.15
	UTILITIES & SERVICE CONTRACTS				
01-11-571	UTILITIES	\$9,640.54	\$4,000.00	\$2,881.78	72.04

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
01-11-573	MISC. CONTRACT SERVICES	\$22,776.80	\$40,000.00	\$27,430.36	68.57
** TOTAL UTILITIES & SERVICE CON		\$32,417.34	\$44,000.00	\$30,312.14	68.89
01-11-592	INSURANCE LIABILITY INSURANCE	\$16,521.81	\$25,000.00	\$0.00	0.00
** TOTAL INSURANCE		\$16,521.81	\$25,000.00	\$0.00	.00
01-11-651	GENERAL EXPENSES OFFICE SUPPLIES	\$2,926.12	\$3,000.00	\$2,206.66	73.55
01-11-652	OPERATING SUPPLIES	\$4,066.66	\$6,000.00	\$3,862.50	64.37
01-11-653	UNIFORMS	\$1,444.12	\$0.00	\$1,100.23	999.99
01-11-655	AUTOMOTIVE/FUEL/OIL	\$0.00	\$1,000.00	\$0.00	0.00
01-11-657	BANK CHARGES	\$5,449.87	\$5,000.00	\$3,662.27	73.24
01-11-657.2	CREDIT CARD FEES	\$2,935.53	\$4,000.00	\$1,685.36	42.13
** TOTAL GENERAL EXPENSES		\$16,822.30	\$19,000.00	\$12,517.02	65.87
01-11-926	OTHER EXPENDITURES REIMBURSABLE EXPENSES	\$0.00	\$100.00	\$0.00	0.00
01-11-927	REFUNDS	\$0.00	\$100.00	\$0.00	0.00
01-11-928	MISCELLANEOUS EXPENSE	\$103.46	\$3,000.00	\$0.00	0.00
** TOTAL OTHER EXPENDITURES		\$103.46	\$3,200.00	\$0.00	.00
	OTHER FINANCING USES				
** TOTAL ADMIN EXP		\$0.00	\$0.00	\$0.00	.00
EXPENSE DEPARTMENT 11		\$983,031.29	\$1,203,893.00	\$567,389.97	47.12

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
01-12-900	SPECIAL EVENT FUND EXPENSES	\$112,836.72	\$50,000.00	\$30,975.27	61.95
EXPENSE DEPARTMENT 12		\$112,836.72	\$50,000.00	\$30,975.27	61.95

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G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	LEGAL				
01-14-533.1	CITY ATTY - GEN CORP MATTERS	\$61,590.20	\$110,000.00	\$44,599.16	40.54
01-14-533.5	CITY PROSECUTOR - PROSECUTION	\$9,467.50	\$15,000.00	\$7,870.00	52.46
01-14-533.6	CITY PROSECUTOR - RETAINER	\$9,600.00	\$9,600.00	\$4,800.00	50.00
EXPENSE DEPARTMENT 14		\$80,657.70	\$134,600.00	\$57,269.16	42.54

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	POLICE				
	SALARIES - POLICE - EXPENSES				
01-21-421	SALARIES - POLICE - REGULAR	\$1,230,722.80	\$1,260,221.00	\$658,781.71	52.27
01-21-421.1	PART TIME- POLICE	\$109,517.35	\$150,000.00	\$97,965.33	65.31
01-21-423	SALARIES - POLICE - OVERTIME	\$253,594.54	\$270,000.00	\$140,508.72	52.04
** TOTAL SALARIES - POLICE - EX		\$1,593,834.69	\$1,680,221.00	\$897,255.76	53.40
	SALARY RELATED EXPENSES-POLICE				
01-21-451	HEALTH INSURANCE - POLICE	\$157,178.97	\$166,312.00	\$83,452.96	50.17
01-21-453	UNEMPLOYMENT INS - POLICE	\$6,838.21	\$11,500.00	\$564.61	4.90
** TOTAL INSURANCE BENEFITS		\$164,017.18	\$177,812.00	\$84,017.57	47.25
	PENSION BENEFITS				
01-21-461	FICA - POLICE	\$10,579.37	\$12,000.00	\$7,369.85	61.41
01-21-462	RETIREMENT CONTRIBUTION - POLI	\$305,422.63	\$335,915.00	\$325,061.30	96.76
01-21-463	MEDICARE - POLICE	\$22,621.69	\$18,273.00	\$12,803.88	70.06
01-21-464	IMRF-POLICE	\$5,172.83	\$3,457.00	\$2,541.97	73.53
01-21-465	WORKERS COMP INS - POLICE	\$0.00	\$42,726.00	\$0.00	0.00
** TOTAL - SALARY RELATED EXPENS		\$343,796.52	\$412,371.00	\$347,777.00	84.33
	REPAIRS & MAINTENANCE				
01-21-511	REP & MAINT - BUILDING	\$24,980.41	\$5,000.00	\$6,133.83	122.67
01-21-512	REP & MAINT - EQUIPMENT	\$10,664.81	\$3,000.00	\$1,009.50	33.65
01-21-513	REP & MAINT - VEHICLES	\$21,400.46	\$25,000.00	\$5,594.93	22.37
** TOTAL REPAIRS & MAINTENANCE		\$57,045.68	\$33,000.00	\$12,738.26	38.60
	PROFESSIONAL SERVICES				
01-21-545	ADMINISTRATIVE HEARING SERVICE	\$0.00	\$1,000.00	\$0.00	0.00
01-21-548	OTHER PROFESSIONAL SERVICES	\$0.00	\$7,000.00	\$0.00	0.00
** TOTAL PROFESSIONAL SERVICES		\$0.00	\$8,000.00	\$0.00	.00
	COMMUNICATIONS				
01-21-551	POSTAGE	\$13.81	\$500.00	\$0.00	0.00
01-21-552	TELEPHONE	\$20,607.29	\$23,000.00	\$11,611.35	50.48
01-21-553	PUBLISHING/ADV/PROMO	\$0.00	\$1,000.00	\$397.00	39.70
01-21-554	PRINTING	\$0.00	\$700.00	\$0.00	0.00
01-21-555	COMMUNICATIONS/OTHER	\$7,455.11	\$9,000.00	\$2,293.88	25.48
01-21-556	DISPATCHING	\$174,221.85	\$183,879.00	\$44,630.91	24.27
** TOTAL COMMUNICATIONS		\$202,298.06	\$218,079.00	\$58,933.14	27.02
	TRAINING & EDUCATION				
01-21-561	DUES	\$42,118.10	\$40,000.00	\$25,855.98	64.63
01-21-562	TRAVEL EXPENSES	\$0.00	\$500.00	\$0.00	0.00
01-21-563	TRAINING	\$16,858.11	\$19,000.00	\$13,297.87	69.98
** TOTAL TRAINING & EDUCATION		\$58,976.21	\$59,500.00	\$39,153.85	65.80
	UTILITIES & SERVICE CONTRACTS				
01-21-571	UTILITIES	\$3,096.95	\$2,000.00	\$2,092.18	104.60
01-21-573	MISC. SERVICE CONTRACTS	\$19,024.62	\$41,000.00	\$6,042.77	14.73
** TOTAL UTILITIES & SERVICE CON		\$22,121.57	\$43,000.00	\$8,134.95	18.91
	INSURANCE				
01-21-592	LIABILITY INSURANCE	\$91,572.14	\$65,000.00	\$0.00	0.00
** TOTAL INSURANCE		\$91,572.14	\$65,000.00	\$0.00	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
=====					
01	GENERAL FUND				
	GENERAL EXPENSES				
01-21-651	OFFICE SUPPLIES	\$4,316.81	\$5,000.00	\$964.45	19.28
01-21-652	OPERATING SUPPLIES	\$18,212.42	\$25,000.00	\$14,108.35	56.43
01-21-653	UNIFORMS	\$28,682.63	\$20,000.00	\$16,603.02	83.01
01-21-655	AUTOMOTIVE/FUEL/OIL	\$19,479.74	\$30,000.00	\$7,387.25	24.62
** TOTAL GENERAL EXPENSES		\$70,691.60	\$80,000.00	\$39,063.07	48.82
EXPENSE DEPARTMENT 21		\$2,604,353.65	\$2,776,983.00	\$1,487,073.60	53.54

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND FIRE SALARIES-EMPLOYEES				
** TOTAL SALARIES-EMPLOYEES		\$0.00	\$0.00	\$0.00	.00
01-22-462	PENSION BENEFITS RETIREMENT CONTRIBUTION	\$11,396.64	\$30,203.00	\$29,288.40	96.97
** TOTAL PENSION BENEFITS		\$11,396.64	\$30,203.00	\$29,288.40	96.97
01-22-573	UTILITIES & SERVICE CHARGES MISC CONTRACT SVC - FIRE	\$717,937.72	\$753,938.00	\$361,985.17	48.01
** TOTAL SERVICE CHARGES		\$717,937.72	\$753,938.00	\$361,985.17	48.01
EXPENSE DEPARTMENT 22		\$729,334.36	\$784,141.00	\$391,273.57	49.89

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	DUI				
01-24-450	OTHER PROFESSIONAL SERVICES	\$0.00	\$2,000.00	\$0.00	0.00
01-24-830	EQUIPMENT	\$0.00	\$2,500.00	\$0.00	0.00
EXPENSE DEPARTMENT 24		\$0.00	\$4,500.00	\$0.00	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND STREET INTERDEPARTMENTAL ALLOCATIONS				
** TOTAL INTERFUND ALLOCATION		\$0.00	\$0.00	\$0.00	.00
01-41-421.1	SALARIES-STREET-EMPLOYEES PART TIME- STREET	\$2,727.49	\$10,000.00	\$2,734.74	27.34
** TOTAL SALARIES-STREET-EXPENSE		\$2,727.49	\$10,000.00	\$2,734.74	27.34
01-41-453	INSURANCE BENEFITS UNEMPLOYMENT INSURANCE - STREE	\$52.45	\$0.00	\$20.51	999.99
** TOTAL INSURANCE BENEFITS		\$52.45	\$0.00	\$20.51	.00
01-41-461	PENSION BENEFITS FICA - STREET	\$767.98	\$0.00	\$169.58	999.99
01-41-463	MEDICARE - STREET	\$179.62	\$0.00	\$39.65	999.99
** TOTAL SALARY RELATED EXPENSES		\$947.60	\$0.00	\$209.23	.00
	OTHER EMPL BENEFITS - STREET				
** TOTAL OTHER EMPL BENEFITS - S		\$0.00	\$0.00	\$0.00	.00
01-41-511	REPAIRS & MAINTENANCE REP & MAINT - BUILDING	\$30,523.35	\$20,000.00	\$16,460.69	82.30
01-41-512	REP & MAINT - EQUIPMENT	\$5,683.77	\$10,000.00	\$84.57	0.84
01-41-513	REP & MAINT - VEHICLE	\$3,960.79	\$10,000.00	\$0.00	0.00
01-41-514	REP & MAINT - OTHER	\$0.00	\$5,000.00	\$0.00	0.00
01-41-515	REP & MAINT - ST & SIDEWALK	\$94,671.11	\$125,000.00	\$126,480.59	101.18
01-41-516	REP & MAINT - STREET LIGHTING	\$55,906.30	\$40,000.00	\$5,409.00	13.52
01-41-517	REP&MAINT - STORM SEWER	\$0.00	\$45,000.00	\$0.00	0.00
** TOTAL REPAIRS & MAINTENANCE		\$190,745.32	\$255,000.00	\$148,434.85	58.20
01-41-535	PROFESSIONAL SERVICES ENGINEERING FEES	\$33,136.04	\$50,000.00	\$38,762.71	77.52
01-41-548	OTHER PROFESSIONAL SERVICES	\$24,843.24	\$24,000.00	\$13,382.01	55.75
** TOTAL PROFESSIONAL SERVICES		\$57,979.28	\$74,000.00	\$52,144.72	70.46
01-41-552	COMMUNICATIONS TELEPHONE	\$1,721.68	\$2,000.00	\$1,087.43	54.37
** TOTAL COMMUNICATIONS		\$1,721.68	\$2,000.00	\$1,087.43	54.37
01-41-561	TRAINING AND EDUCATION DUES	\$6,435.00	\$3,500.00	\$0.00	0.00
** TOTAL TRAINING & EDUCATION		\$6,435.00	\$3,500.00	\$0.00	.00
01-41-571	UTILITIES & SERVICE CHARGES UTILITIES	\$87,455.66	\$70,000.00	\$111,889.36	159.84
01-41-573	MISC SERVICE CONTRACTS	\$164,644.48	\$230,000.00	\$96,819.84	42.09
01-41-574	MISC HAULING/DIRT DUMP	\$8,427.02	\$35,000.00	\$0.00	0.00
** TOTAL UTILITIES & SERVICE CH		\$260,527.16	\$335,000.00	\$208,709.20	62.30
01-41-592	INSURANCE LIABILITY INSURANCE	\$20,725.85	\$24,000.00	\$0.00	0.00
** TOTAL INSURANCE		\$20,725.85	\$24,000.00	\$0.00	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	GENERAL SUPPLIES				
01-41-652	OPERATING SUPPLIES	\$7,884.92	\$10,000.00	\$6,574.36	65.74
01-41-654	TRAFFIC CONTROL SIGNS	\$8,110.79	\$15,000.00	\$14,378.97	95.85
01-41-655	AUTOMOTIVE/FUEL/OIL	\$1,492.71	\$5,000.00	\$0.00	0.00
01-41-656	EQUIPMENT RENTAL	\$0.00	\$5,000.00	\$0.00	0.00
** TOTAL GENERAL SUPPLIES		\$17,488.42	\$35,000.00	\$20,953.33	59.86
	OTHER EXPENDITURES				
01-41-915	FORESTRY	\$36,095.32	\$35,000.00	\$4,254.85	12.15
01-41-918	EVERTS PARK	\$12,200.93	\$30,000.00	\$22,182.56	73.94
01-41-920	COMMUNITY BEAUTIFICATION	\$23,396.93	\$20,000.00	\$15,200.20	76.00
01-41-921	HOLIDAY LIGHTING	\$23,379.34	\$25,000.00	\$0.00	0.00
01-41-928	MISCELLANEOUS EXPENSE	\$0.00	\$1,000.00	\$0.00	0.00
** TOTAL OTHER EXPENDITURES		\$95,072.52	\$111,000.00	\$41,637.61	37.51
EXPENSE DEPARTMENT 41		\$654,422.77	\$849,500.00	\$475,931.62	56.02

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND BUILDING / ZONING / COMM. DEV. SALARIES - BLDG - EXPENSES				
** TOTAL SALARIES - BLDG - EXPE		\$0.00	\$0.00	\$0.00	.00
01-44-552	COMMUNICATIONS TELEPHONE	\$1,198.85	\$0.00	\$1,087.41	999.99
01-44-554	PRINTING	\$0.00	\$1,000.00	\$0.00	0.00
** TOTAL COMMUNICATIONS		\$1,198.85	\$1,000.00	\$1,087.41	108.74
01-44-563	TRAINING & EDUCATION TRAINING	\$0.00	\$2,000.00	\$0.00	0.00
** TOTAL TRAINING & EDUCATION		\$0.00	\$2,000.00	\$0.00	.00
01-44-592	INSURANCE LIABILITY INSURANCE	\$8,772.13	\$5,000.00	\$0.00	0.00
** TOTAL INSURANCE		\$8,772.13	\$5,000.00	\$0.00	.00
01-44-926	OTHER EXPENDITURES REIMBURSABLE EXPENSES	\$47,211.68	\$75,000.00	\$98,136.22	130.84
01-44-928	MISCELLANEOUS EXPENSE	\$0.00	\$10,000.00	\$0.00	0.00
** TOTAL OTHER EXPENDITURES		\$47,211.68	\$85,000.00	\$98,136.22	115.45
EXPENSE DEPARTMENT 44		\$57,182.66	\$93,000.00	\$99,223.63	106.69

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	PARKS & RECREATION				
01-51-421.1	SALARIES - PARKS & REC - EXPENSE	\$80,467.73	\$111,852.00	\$42,101.00	37.63
	PART TIME- PARKS & REC				
** TOTAL SALARIES - PARKS & REC		\$80,467.73	\$111,852.00	\$42,101.00	37.63
01-51-451	SALARY RELATED EXPENSES-PARKS &	\$20,470.58	\$20,359.00	\$8,866.57	43.55
01-51-453	HEALTH INSURANCE -PARKS & REC	\$855.37	\$1,000.00	\$111.51	11.15
	UNEMPLOYMENT INS - PARKS & REC				
** TOTAL INSURANCE BENEFITS		\$21,325.95	\$21,359.00	\$8,978.08	42.03
	PENSION BENEFITS				
01-51-461	FICA - PARKS & REC	\$4,605.64	\$6,935.00	\$2,549.34	36.76
01-51-463	MEDICARE - PARKS & REC	\$1,077.20	\$1,622.00	\$596.15	36.75
01-51-464	IMRF - PARKS & REC	\$2,846.13	\$4,184.00	\$1,321.85	31.59
01-51-465	WORKERS COMP INS - PARKS & REC	\$0.00	\$2,800.00	\$0.00	0.00
** TOTAL-SALARY RELATED EXPENSES		\$8,528.97	\$15,541.00	\$4,467.34	28.74
	OTHER BENEFITS				
01-51-472	AUTOMOBILE ALLOWANCE	\$595.00	\$600.00	\$250.00	41.66
** TOTAL OTHER EMPLOYEE BENEFIT		\$595.00	\$600.00	\$250.00	41.66
	REPAIRS & MAINTENANCE				
01-51-511	REP & MAINT - BUILDING	\$15,556.89	\$15,000.00	\$4,004.33	26.69
01-51-512	REP & MAINT - EQUIPMENT	\$1,403.09	\$1,500.00	\$79.66	5.31
01-51-515	PARK MAINTENANCE	\$3,875.76	\$6,000.00	\$2,008.58	33.47
** TOTAL REPAIRS & MAINTENANCE		\$20,835.74	\$22,500.00	\$6,092.57	27.07
	COMMUNICATIONS				
01-51-551	POSTAGE	\$0.00	\$50.00	\$0.00	0.00
01-51-552	TELEPHONE	\$2,211.62	\$2,000.00	\$1,087.41	54.37
** TOTAL COMMUNICATIONS		\$2,211.62	\$2,050.00	\$1,087.41	53.04
	UTILITIES & SERVICE CONTRACTS				
01-51-571	UTILITIES	\$20,824.77	\$15,000.00	\$5,979.50	39.86
01-51-573	MISC. SERVICE CONTRACTS	\$0.00	\$0.00	\$422.00	999.99
** TOTAL UTILITIES & SERVICE CON		\$20,824.77	\$15,000.00	\$6,401.50	42.67
	INSURANCE				
01-51-592	LIABILITY INSURANCE	\$12,083.94	\$20,000.00	\$0.00	0.00
** TOTAL INSURANCE		\$12,083.94	\$20,000.00	\$0.00	.00
	GENERAL EXPENSES				
01-51-651	OFFICE SUPPLIES	\$1,001.71	\$1,000.00	\$770.31	77.03
01-51-652	OPERATING SUPPLIES	\$995.76	\$0.00	\$229.70	999.99
01-51-654	SUPPLIES - BLDG & GROUNDS	\$0.00	\$2,500.00	\$0.00	0.00
01-51-655	AUTOMOTIVE/FUEL/OIL	\$1,966.48	\$5,000.00	\$3,495.75	69.91
** TOTAL GENERAL EXPENSES		\$3,963.95	\$8,500.00	\$4,495.76	52.89
	OTHER EXPENDITURES				
01-51-915	NSSRA	\$41,152.16	\$50,000.00	\$45,531.34	91.06
01-51-928	MISCELLANEOUS EXPENSE	\$0.00	\$3,500.00	\$0.00	0.00
** TOTAL OTHER EXPENDITURES		\$41,152.16	\$53,500.00	\$45,531.34	85.10

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
EXPENSE DEPARTMENT 51		\$211,989.83	\$270,902.00	\$119,405.00	44.07

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	SPECIAL RECREATION				
01-52-928	MISCELLANEOUS EXPENSE	\$15,454.77	\$0.00	\$1,244.52	999.99
** TOTAL PROFESSIONAL SERVICES		\$15,454.77	\$0.00	\$1,244.52	.00
EXPENSE DEPARTMENT 52		\$15,454.77	\$0.00	\$1,244.52	.00
REVENUE FUND 01		\$6,669,321.24	\$6,021,103.00	\$4,119,731.66	68.42
EXPENSE FUND 01		\$6,196,016.27	\$7,637,519.00	\$3,769,697.66	49.35
NET INCOME/LOSS FUND 01		\$473,304.97	\$1,616,416.00CR	\$350,034.00	.00
NET INCOME/LOSS FUND 01		\$473,304.97	\$1,616,416.00CR	\$350,034.00	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
=====					
15	MOTOR FUEL TAX				
	REVENUES				
15-00-343	MOTOR FUEL TAX	\$229,337.84	\$200,000.00	\$116,752.39	58.37
15-00-381	INTEREST INCOME	\$30,701.92	\$12,000.00	\$14,450.18	120.41
	EXPENSES				
15-00-653	STREET SALT & SAND & PLOWING	\$156,592.43	\$185,000.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$260,039.76	\$212,000.00	\$131,202.57	61.88
EXPENSE DEPARTMENT 00		\$156,592.43	\$185,000.00	\$0.00	.00
NET INCOME/LOSS DEPT 00		\$103,447.33	\$27,000.00	\$131,202.57	.00
REVENUE FUND 15		\$260,039.76	\$212,000.00	\$131,202.57	61.88
EXPENSE FUND 15		\$156,592.43	\$185,000.00	\$0.00	.00
NET INCOME/LOSS FUND 15		\$103,447.33	\$27,000.00	\$131,202.57	.00
NET INCOME/LOSS FUND 15		\$103,447.33	\$27,000.00	\$131,202.57	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
20	PARKING FUND				
	REVENUES				
20-00-344	PARKING SHORTFALLS	\$2,921.23	\$0.00	\$360.00	999.99
	EXPENSES				
20-00-655	BANK CHARGES	\$155.17	\$0.00	\$225.97	999.99
20-00-929	MISCELLANEOUS EXPENSE	\$3,514.97	\$0.00	\$3,585.27	999.99
REVENUE DEPARTMENT 00		\$2,921.23	\$0.00	\$360.00	.00
EXPENSE DEPARTMENT 00		\$3,670.14	\$0.00	\$3,811.24	.00
NET INCOME/LOSS DEPT 00		\$748.91CR	\$0.00	\$3,451.24CR	.00
REVENUE FUND 20		\$2,921.23	\$0.00	\$360.00	.00
EXPENSE FUND 20		\$3,670.14	\$0.00	\$3,811.24	.00
NET INCOME/LOSS FUND 20		\$748.91CR	\$0.00	\$3,451.24CR	.00
NET INCOME/LOSS FUND 20		\$748.91CR	\$0.00	\$3,451.24CR	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
33	CAPITAL PROJECT FUND				
33-00-399	TRANSFERS FROM OTHER FUNDS	\$746,752.52	\$1,470,000.00	\$539,911.32	36.72
33-00-862	POLICE CAPITAL	\$32,834.71	\$0.00	\$895.00	999.99
33-00-863	STREET CAPITAL	\$9,237.50	\$840,000.00	\$213,802.54	25.45
33-00-864	PARKS & REC CAPITAL	\$735,142.49	\$630,000.00	\$325,213.78	51.62
REVENUE DEPARTMENT 00		\$746,752.52	\$1,470,000.00	\$539,911.32	36.72
EXPENSE DEPARTMENT 00		\$777,214.70	\$1,470,000.00	\$539,911.32	36.72
NET INCOME/LOSS DEPT 00		\$30,462.18CR	\$0.00	\$0.00	.00
REVENUE FUND 33		\$746,752.52	\$1,470,000.00	\$539,911.32	36.72
EXPENSE FUND 33		\$777,214.70	\$1,470,000.00	\$539,911.32	36.72
NET INCOME/LOSS FUND 33		\$30,462.18CR	\$0.00	\$0.00	.00
NET INCOME/LOSS FUND 33		\$30,462.18CR	\$0.00	\$0.00	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
37	TIF PROJECT/EXPENSE FUND				
	REVENUES				
37-00-315	T.I.F. DISTRICT	\$2,390,162.58	\$2,400,000.00	\$2,275,940.95	94.83
37-00-381	INTEREST INCOME	\$651.17	\$1,000.00	\$0.00	0.00
	T.I.F. EXPENDITURES				
37-00-531.2	AUDITING FEES	\$5,000.00	\$15,000.00	\$0.00	0.00
37-00-533	LEGAL FEES	\$9,304.76	\$35,000.00	\$38,961.57	111.31
37-00-555	PROJECT MANAGEMENT	\$2,601,118.23	\$1,970,000.00	\$131,111.78	6.65
37-00-557	INFRASTRUCTURE IMPROVEMENTS	\$0.00	\$200,000.00	\$0.00	0.00
37-00-657	BANK CHARGES	\$141.55	\$0.00	\$94.76	999.99
37-00-710	PRINCIPAL PAYMENT	\$455,000.00	\$470,000.00	\$0.00	0.00
37-00-720	BOND INTEREST	\$253,950.00	\$240,300.00	\$120,150.00	50.00
37-00-730	FISCAL AGENT FEES	\$475.00	\$2,500.00	\$475.00	19.00
REVENUE DEPARTMENT 00		\$2,390,813.75	\$2,401,000.00	\$2,275,940.95	94.79
EXPENSE DEPARTMENT 00		\$3,324,989.54	\$2,932,800.00	\$290,793.11	9.91
NET INCOME/LOSS DEPT 00		\$934,175.79CR	\$531,800.00CR	\$1,985,147.84	.00
REVENUE FUND 37		\$2,390,813.75	\$2,401,000.00	\$2,275,940.95	94.79
EXPENSE FUND 37		\$3,324,989.54	\$2,932,800.00	\$290,793.11	9.91
NET INCOME/LOSS FUND 37		\$934,175.79CR	\$531,800.00CR	\$1,985,147.84	.00
NET INCOME/LOSS FUND 37		\$934,175.79CR	\$531,800.00CR	\$1,985,147.84	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
40	DEBT SERVICE				
40-00-301	PROPERTY TAXES	\$196,945.87	\$196,530.00	\$191,988.01	97.68
40-00-710	BOND PRINCIPAL	\$155,000.00	\$160,000.00	\$0.00	0.00
40-00-720	BOND INTEREST	\$43,212.50	\$38,950.00	\$19,475.00	50.00
40-00-725	FISCAL AGENT FEES	\$475.00	\$475.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$196,945.87	\$196,530.00	\$191,988.01	97.68
EXPENSE DEPARTMENT 00		\$198,687.50	\$199,425.00	\$19,475.00	9.76
NET INCOME/LOSS DEPT 00		\$1,741.63CR	\$2,895.00CR	\$172,513.01	.00
REVENUE FUND 40		\$196,945.87	\$196,530.00	\$191,988.01	97.68
EXPENSE FUND 40		\$198,687.50	\$199,425.00	\$19,475.00	9.76
NET INCOME/LOSS FUND 40		\$1,741.63CR	\$2,895.00CR	\$172,513.01	.00
NET INCOME/LOSS FUND 40		\$1,741.63CR	\$2,895.00CR	\$172,513.01	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
51	WATER & SEWER REVENUES				
51-00-353.1	WATER & SEWER PENALTIES	\$74,875.29	\$20,000.00	\$95,896.29	479.48
51-00-361	WATER INCOME	\$862,567.99	\$940,000.00	\$479,211.37	50.97
51-00-364	SEWER INCOME	\$327,458.66	\$350,000.00	\$169,765.31	48.50
51-00-367	METER SALES	\$438.00	\$0.00	\$5,289.04	999.99
51-00-368	WTR & SAN CONNECTION FEES	\$0.00	\$1,500.00	\$19.03	1.26
51-00-381	INTEREST INCOME	\$25,467.46	\$20,000.00	\$6,506.24	32.53
51-00-389	MISC INCOME	\$25.00	\$0.00	\$71.23	999.99
** TOTAL REVENUES		\$1,290,832.40	\$1,331,500.00	\$756,758.51	56.83
	EXPENSES				
51-00-421	SALARIES - REGULAR	\$138,319.99	\$131,145.00	\$71,947.50	54.86
51-00-423	SALARIES - OVERTIME	\$15,767.11	\$25,000.00	\$9,698.45	38.79
51-00-451	MEDICAL INSURANCE	\$23,058.38	\$25,320.00	\$10,341.61	40.84
51-00-453	UNEMPLOYMENT INSURANCE	\$403.05	\$1,000.00	\$0.00	0.00
51-00-454	WORKER'S COMP INSURANCE	\$15,395.50	\$16,000.00	\$0.00	0.00
51-00-461	FICA	\$8,343.46	\$8,131.00	\$4,676.00	57.50
51-00-462	IMRF CONTRIBUTION	\$6,883.98	\$15,737.00	\$2,972.29	18.88
51-00-463	MEDICARE	\$2,150.27	\$1,902.00	\$1,153.97	60.67
51-00-472	AUTO ALLOWANCE	\$500.04	\$1,000.00	\$250.02	25.00
51-00-511	REP & MAINT - BUILDING & GROU	\$4,806.45	\$15,000.00	\$732.00	4.88
51-00-512	REP & MAINT - DEPT EQUIPMENT	\$28,868.02	\$35,000.00	\$6,069.11	17.34
51-00-513	REP & MAINT - VEHICLE	\$9,662.49	\$2,000.00	\$99.47	4.97
51-00-514	REP & MAINT - OTHER	\$0.00	\$500.00	\$0.00	0.00
51-00-515	REP & MAIN - PUMP REPAIR	\$0.00	\$15,000.00	\$0.00	0.00
51-00-516	REPAIR & MAINT HYDRANTS & MAIN	\$93,446.23	\$150,000.00	\$18,259.30	12.17
51-00-516.1	REPAIR & MAINT-LIFT STATION	\$14,683.27	\$15,000.00	\$0.00	0.00
51-00-517	REP & MAINT - OFFICE EQUIPMEN	\$0.00	\$1,000.00	\$0.00	0.00
51-00-518	WATER ANALYSIS	\$9,377.80	\$12,500.00	\$9,400.04	75.20
51-00-519	WATER USAGE CITY OF HP	\$0.00	\$10,000.00	\$0.00	0.00
51-00-521	LEAK DETECTIONS-WATER	\$3,970.00	\$40,000.00	\$1,285.00	3.21
51-00-522	SEDIMENT DISPOSAL	\$9,070.00	\$14,000.00	\$1,500.00	10.71
51-00-528	CLEANING & TELEVISIONING SEWER	\$0.00	\$6,500.00	\$0.00	0.00
51-00-531.1	ACCOUNTING	\$32,400.00	\$38,000.00	\$14,300.00	37.63
51-00-532	ENGINEERING	\$6,083.02	\$25,000.00	\$278.26	1.11
51-00-533	LEGAL	\$0.00	\$12,500.00	\$0.00	0.00
51-00-534	BANK CHARGES	\$0.00	\$100.00	\$1.75	1.75
51-00-534.1	CREDIT CARD- FEES	\$5,436.16	\$7,000.00	\$3,121.01	44.58
51-00-535	COMPUTER SUPPORT	\$0.00	\$5,000.00	\$0.00	0.00
51-00-551	POSTAGE	\$75.27	\$1,000.00	\$0.00	0.00
51-00-552	TELEPHONE	\$2,183.43	\$6,000.00	\$1,087.43	18.12
51-00-553	PUBLISHING/ADV/PROMO	\$0.00	\$1,000.00	\$0.00	0.00
51-00-554	PRINTING	\$0.00	\$100.00	\$0.00	0.00
51-00-561	DUES & MEMBERSHIPS	\$337.00	\$5,000.00	\$300.00	6.00
51-00-562	TRAVEL EXPENSES	\$0.00	\$100.00	\$0.00	0.00
51-00-563	TRAINING	\$0.00	\$1,000.00	\$0.00	0.00
51-00-565	PUBLICATIONS	\$0.00	\$500.00	\$0.00	0.00
51-00-571	UTILITIES	\$62,400.94	\$65,000.00	\$55,949.17	86.07
51-00-591	LIABILITY INSURANCE	\$0.00	\$1,500.00	\$0.00	0.00
51-00-599	MISC CONTRACT SERVICES	\$140,345.88	\$217,000.00	\$79,355.64	36.56
51-00-611	MAINT SUPP BUILDING	\$0.00	\$850.00	\$0.00	0.00
51-00-613	MAINT SUPP VEHICLE	\$0.00	\$500.00	\$0.00	0.00
51-00-651	OFFICE SUPPLIES	\$82.74	\$200.00	\$0.00	0.00
51-00-652	OPERATING SUPPLIES	\$30,442.43	\$50,000.00	\$21,065.20	42.13
51-00-653	UNIFORMS	\$238.43	\$400.00	\$298.70	74.67
51-00-655	AUTOMOTIVE FUEL/OIL	\$406.50	\$2,500.00	\$3,149.19	125.96
51-00-700	IL EPA LOAN REPAYMENT	\$0.00	\$139,201.00	\$69,228.46	49.73
51-00-730	FISCAL AGENT FEES	\$475.00	\$2,500.00	\$475.00	19.00
51-00-737	BOND PRINCIPAL PAYMENT	\$0.00	\$210,000.00	\$0.00	0.00
51-00-740	INTEREST EXPENSE	\$74,406.44	\$71,327.00	\$49,097.90	68.83
51-00-890	THREE YEAR CAPITAL PLAN	\$77,294.40	\$275,000.00	\$13,573.00	4.93

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
51	WATER & SEWER				
51-00-929	MISCELLANEOUS EXPENSE	\$0.00	\$1,000.00	\$106.00	10.60
REVENUE DEPARTMENT 00		\$1,290,832.40	\$1,331,500.00	\$756,758.51	56.83
EXPENSE DEPARTMENT 00		\$817,313.68	\$1,681,013.00	\$449,771.47	26.75
NET INCOME/LOSS DEPT 00		\$473,518.72	\$349,513.00CR	\$306,987.04	.00
REVENUE FUND 51		\$1,290,832.40	\$1,331,500.00	\$756,758.51	56.83
EXPENSE FUND 51		\$817,313.68	\$1,681,013.00	\$449,771.47	26.75
NET INCOME/LOSS FUND 51		\$473,518.72	\$349,513.00CR	\$306,987.04	.00
NET INCOME/LOSS FUND 51		\$473,518.72	\$349,513.00CR	\$306,987.04	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
52	WATER INFRASTRUCTURE FUND				
	REVENUES				
52-00-346	SALES TAX - INFRASTRUCTURE	\$0.00	\$90,000.00	\$18,861.17	20.95
52-00-366	INFRASTRUCTURE FEE	\$30,603.44	\$100,000.00	\$74,538.15	74.53
52-00-381	INTEREST INCOME	\$0.00	\$1,000.00	\$1,247.64	124.76
	EXPENSES				
52-00-896	LEAD LINE REPLACEMENT	\$0.00	\$100,000.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$30,603.44	\$191,000.00	\$94,646.96	49.55
EXPENSE DEPARTMENT 00		\$0.00	\$100,000.00	\$0.00	.00
NET INCOME/LOSS DEPT 00		\$30,603.44	\$91,000.00	\$94,646.96	.00
REVENUE FUND 52		\$30,603.44	\$191,000.00	\$94,646.96	49.55
EXPENSE FUND 52		\$0.00	\$100,000.00	\$0.00	.00
NET INCOME/LOSS FUND 52		\$30,603.44	\$91,000.00	\$94,646.96	.00
NET INCOME/LOSS FUND 52		\$30,603.44	\$91,000.00	\$94,646.96	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
53	GARBAGE FUND				
	REVENUES				
53-00-363	REFUSE BILLINGS	\$352,882.54	\$358,864.00	\$183,318.36	51.08
53-00-364	GARBAGE STICKERS	\$2,177.12	\$2,000.00	\$1,135.52	56.77
53-00-381	INTEREST INCOME	\$11,715.02	\$1,000.00	\$2,905.54	290.55
53-00-385	FRANCHISE FEES	\$27,002.38	\$42,000.00	\$27,002.38	64.29
53-00-421	SALARIES REGULAR	\$22,443.37	\$19,425.00	\$7,588.47	39.06
53-00-451	HEALTHCARE - GARBAGE	\$4,823.53	\$4,383.00	\$2,074.21	47.32
53-00-453	UNEMPLOYMENT INSURANCE	\$66.50	\$250.00	\$0.00	0.00
53-00-461	FICA	\$1,509.17	\$1,204.00	\$463.02	38.45
53-00-463	MEDICARE	\$352.96	\$282.00	\$108.30	38.40
53-00-464	IMRF - GARBAGE	\$1,239.25	\$2,331.00	\$308.74	13.24
53-00-531.1	ACCOUNTING SERVICES	\$5,400.00	\$5,100.00	\$2,675.00	52.45
53-00-534.1	CREDIT CARD FEES	\$2,500.61	\$2,500.00	\$1,435.65	57.42
53-00-561	DUES & MEMBERSHIPS	\$0.00	\$2,500.00	\$0.00	0.00
53-00-578	REFUSE BILLING EXPENSE	\$341,788.14	\$379,701.00	\$210,469.45	55.43
53-00-652	OPERATING SUPPLIES	\$0.00	\$2,500.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$393,777.06	\$403,864.00	\$214,361.80	53.07
EXPENSE DEPARTMENT 00		\$380,123.53	\$420,176.00	\$225,122.84	53.57
NET INCOME/LOSS DEPT 00		\$13,653.53	\$16,312.00CR	\$10,761.04CR	.00
REVENUE FUND 53		\$393,777.06	\$403,864.00	\$214,361.80	53.07
EXPENSE FUND 53		\$380,123.53	\$420,176.00	\$225,122.84	53.57
NET INCOME/LOSS FUND 53		\$13,653.53	\$16,312.00CR	\$10,761.04CR	.00
NET INCOME/LOSS FUND 53		\$13,653.53	\$16,312.00CR	\$10,761.04CR	.00

AGENDA MEMO
Committee of the Whole
January 6, 2026

ISSUE STATEMENT

Consideration of a resolution approving an ARC application and a variation for three window signs and a mural for Be Well Studios at 448 Sheridan Road.

BACKGROUND/HISTORY

The owner of IC Signs has submitted an ARC application for new signage for the property at Be Well Studios at 448 Sheridan Road. This property is one of few in Highwood with a commercial use on the second story. The first story is occupied by Mojo's, which has an existing wall sign that was approved and three current window decals on the first floor, which were not approved and would be removed as part of this proposal.

The second story was previously occupied by Tracee Home Health Care. The use of the property by two different businesses has made signage on the property challenging and the ARC has previously recommended approvals including variances.

Staff recommends approval of the three window signs on the 2nd floor contingent on the removal of the window signage on the first floor. It is Staff's opinion that if all existing signage were to remain, it would create a 'crowded' appearance. The Council could also consider limiting the 2nd floor decals to only the logos so the entirety of the second floor windows are not covered.

The facade mural creates a specific dilemma for the Council to consider. Previous murals in Highwood have either been completed in coordination with the City of Highwood, which is exempt from code requirements, or on an interior or side wall facing adjacent property, which is not covered by the City Code. A private individual with a façade facing a public street would fall within **Section 10-3-6-7-B.2.d.(5)**:

“While signage identifying the business is limited as set forth herein, limited additional design elements may be permitted on any structure where determined appropriate by the ARC, in the exercise of its discretion, subject to review and approval by the city council. Such design elements may include decorative murals, which do not specifically identify the business, lettering, phrases, decorative etchings, woodwork and/or public art which is intended to enhance the visual appeal of a structure or premises.”

Therefore, the City Council would have discretion on whether to approve the mural requested for the property.

STAFF/COMMITTEE RECOMMENDATION

Staff recommends approving the 2nd story window signs and providing a variation for the mural, conditioned on the removal of the first story decals.

ALTERNATE CONSIDERATION

Not approving either sign, or approving the window signage without the mural is an alternate consideration.

ATTACHMENTS

-Application and backup

Date: 11-12-25

Product: Window Decal
Machine: Fab
Designer: Gabby
Sales Person: CLH

Job Schedule:

Permits: ☐

Pick Up: ☐

Install: ☐

Ship: ☐

Building Mural Painted by Others - Design Shown

48ft W frontage = 960 sq ft of Frontage



If Approved, Please Fill Area

Signature:

Print Name:

If not email changes

Bill To Client:

BeWell - House of Good Energy
Jamie Rissman
448 Sheridan Rd, Highwood,
IL 60040
224.553.3853



-Window Decals printed on Translucent Decal w/ Print/Cut Per Proof
-per proof all mojos vinyl will be removed on lower level

PLEASE NOTE:
Standard production time on most Print/Graphic Orders is 5-10 business days from signed approval or when materials for your project arrives (whichever may be longer). Anything required for a certain date/event/rush may have Rush Fee Applied. Prices DO NOT include tax, freight or installation where applicable unless noted. *Custom One Off Signs & electrical Fabricated items are 5-7 weeks in most cases.

YOU ARE THE LAST PERSON TO APPROVE THIS PROOF
This proof for your project approval is YOUR responsibility to proofread and check all items of your project carefully. IC Signs & Graphics is NOT responsible for errors that are overlooked during the proofing process. YOU will be responsible for reprint costs. By signing this proof and OR replying to the email communication w/ this proof prior for an approval, you are taking all liability that the proof is correct.

SW 6447
Evergreens
Paint Converted to
HEX code is #405940
For Digital Print

WE HAVE MOVED!

522 Sheridan Rd Highwood IL 60040 P: 708-669-7177 W: icsignsinc.com

No Verbal Changes or Approvals Allowed / All Approvals or Changes must be emailed

AGENDA MEMO
Committee of the Whole
January 6, 2026

ISSUE STATEMENT

Consideration of a resolution approving an ARC application and a variation for new signage for the property at 331 Waukegan Avenue.

BACKGROUND/HISTORY

The owner of The Cuisine has submitted an ARC application for new signage for the property at 331 Waukegan Avenue. The restaurant opened in 2025 and did not apply for signage at the time but submitted this application after Staff prompting.

The signage meets the bare minimum requirements of 10-3-6-7 B “Wall Signs.”

Section 10-3-6-7:B 3. a. Materials states:

“Shall have a surface or facing of durable material, and shall otherwise comply with the requirements of section 10-3-6-4 of this chapter. Materials and finishes shall be reviewed for their safety, durability, and wear, as well as for their **appearance and beauty**. Proper measures and devices shall be incorporated for protection against the elements, neglect, damage, and abuse.”

The City may approve the existing signage or direct the applicant to acquire a professionally designed sign.

STAFF/COMMITTEE RECOMMENDATION

Staff recommends allowing the business owner six months to submit a package with professional signage.

ALTERNATE CONSIDERATION

Approving the existing signage is an alternate consideration.

ATTACHMENTS

-Application and backup

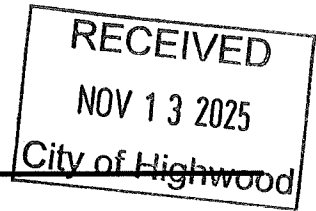


CITY of HIGHWOOD

Incorporated 1887

CITY OF HIGHWOOD
17 HIGHWOOD AVE
HIGHWOOD, IL 60040
Phone 847.432.1924 / Fax 847.432.0735
www.cityofhighwood.org

Appearance Review Commission (ARC) Application Packet & Checklist



Application Type and Fee Schedule

- | | |
|---|---|
| ☐ Administrative Review/Reapplication \$100/\$50 | ☒ All Sign Packages Requiring Variation \$150 |
| ☐ Awning \$25 | ☐ Landscape or Parking Lot Review \$100 |
| ☐ Building Review (<5,000 sq ft) \$100 Building | |
| ☒ Review (>5,000 sq ft) \$200 | |

Sign Submittal Requirements

(5 paper copies and 1 digital copy are required)

The following items **MUST** be submitted to the City of Highwood before consideration by the Appearance Review Committee

- Completed application** (available at City Hall or City's website)
- Type of sign (check all that apply)**

☒ Wall	☐ Awning/canopy	☐ Window
☐ Sandwich board	☐ Monument	☐ Other (specify) _____
- Full-color rendering, or retouched photograph showing sign(s) in relationship to building**
- Detailed description of sign:**

☐ Sign dimensions, including total square footage of sign(s)	☐ Sign materials
☐ Colors (provide actual color samples)	☐ Size of all lettering elements
☐ Dimension of window and/or building façade	☐ Name of lettering style (font)
☐ Installation details	
- Photographs showing adjacent properties and views from subject property.**
- Actual samples of awning, canopy, or sign material**
- If applicable, all lighting details:**

☐ Photo or actual light fixture
☐ Color rendering or retouched photograph showing exact location of light fixtures
☐ Detail sheet of wattage, finish lens type for each proposed fixture
☐ If applicable, height and light spread indicated on elevation drawings
☐ Installation details
- Sign variation requests**

New or Remodeled Property/Façade Change

(5 paper copies and 1 digital copy are required)

The following items **MUST** be submitted to the City of Highwood before consideration by the Appearance Review Committee

1. **Plat of Survey** or site plan with scale and north arrow indicating:
 - ☐ Lot dimensions, total square footage, and required setbacks
 - ☐ Locations of existing and proposed buildings
 - ☐ Adjacent roadways with labels
2. **Elevation Drawings** indicating material selections and illustrating proposed improvements.
Please indicate adjacent buildings on elevation drawings to show the context and relationship of any new or renovated structures.
3. **Scaled Color Renderings and Detail Sheets** of relevant improvements.
4. **Photographs** showing the subject property in context of adjacent properties and views from subject property.
5. **Lighting Specifications** if new lighting is part of your proposal, please submit:
 - ☐ Detail sheet of wattage, finish lens type for each proposed fixture
 - ☐ Locations indicated on site plan
 - ☐ Height and light spread indicated on elevation drawings
 - ☐ Photometric plan for new construction, parking, or other site lighting applications
6. **Material Samples** including samples of awning material, siding, sign material, brick, etc. that you are proposing.
7. **Landscape & Tree Removal:** Elements of your project must be indicated on the landscape plan detailing all proposed tree removal, planting quantities and species of proposed plantings.
8. **Written Project Narrative:** A written narrative is required to describe the scope and context of your project including additional literature, brochures, and photos.



CITY OF HIGHWOOD
17 HIGHWOOD AVE
HIGHWOOD, IL 60040
Phone 847.432.1924 / Fax 847.432.0735
www.cityofhighwood.org

Appearance Review Committee Application

Please print clearly.

A digital copy of the submittal requirements is required for preliminary Staff Review. If materials are incomplete, Staff will direct the applicant to submit five (5) hard copies of the submittal with one copy of the application form and checklist to:

City Manager, 17 Highwood Ave, Highwood, IL 60040

Name of Project/ Building /Business: the cuisine american bistro
Address of Project: 331 Waukegan aven highwood IL 60040

Owner Information

Name: Angel Radrigues
Home Address: 2829 Darrow Lane
City: Waukegan a State: IL Zip: 60085
Telephone: 847-849-0673

Applicant Information

Name: Rosa Gomez y Miguel Lopez
Home Address: 1728 Elizabeth Ave
City: North Chicago State: IL Zip: 60064
Telephone Number: 847-800-8012

Applications for appearance review approval are subject to the requirements of Title 10 Chapter 3 of the City of Highwood and Development. A copy of Title 10 Chapter 3 may be obtained online at:

www.cityofhighwood.org.

It is the responsibility of the applicant to ensure all necessary documentation and permits are filed with the city.

- **Applicant shall be present at the Committee Meeting for presentation of the request.**
- **Incomplete applications will NOT be placed on the agenda.**

I/ We the undersigned, agree to comply with the ordinances of the City of Highwood, I /We agree to submit and obtain all required permits, plans, and inspections. I/We agree to schedule a final inspection.

Signature: [Signature] . . [Signature] Date: 11-13-2025

Print Name and Title / Position: Rosa Gomez , Miguel Lopez

[Signature]



CITY OF HIGHWOOD
17 HIGHWOOD AVE
HIGHWOOD, IL 60040
Phone 847.432.1924 / Fax 847.432.0735
www.cityofhighwood.org

Sign Permit Application

Permit No. _____

Date: _____

I, _____, hereby apply to the Building Department of the City of Highwood, for a permit to erect, alter or repair the sign structure or part thereof hereinafter described and, if granted the permit applied for, I will comply with all requirements of the City Ordinances relating thereto and pay the fees required by said Ordinances.

Property Owner Name: Rosa Gomez

Street Address: 1728 Elizabeth Ave Northridge

Zoning: _____

Type of Sign

☐ Roof ☐ Ground ☐ Double Face ☐ Single Face ☐ Projecting
☒ Wall ☐ Marquee ☐ Canopy ☐ Awning ☐ Banner ☐ Window
☐ Other _____

Type of materials: metal

Appearance Review Commission Approval Date:

_____/_____/_____

Description & Construction Details of Sign

Submit plan or draw sketch below. All structural members and materials must be indicated on plans or sketch.

Type of lighting (if applicable): _____

Electrical contractor: _____ Contractor No.: _____

Signature of Applicant: [Signature] Building Official: _____

PERMIT FEES

Permit No. _____

Issued By: _____

Permit Fee _____

Plan Review Fee _____

Inspection(s) Fee _____

Administrative Fee _____

Total Fees _____

Deposit (if required) _____

10 1/2"

10 1/2"

5mm

11
6.25

8 1/2"

5mm

5 1/2"

THE CUISINE AMERICAN BISTRO

~~THE~~ COISINE

long 10"

broad 6.25"

thick 5mm

AMERICAN BISTRO

long 8"

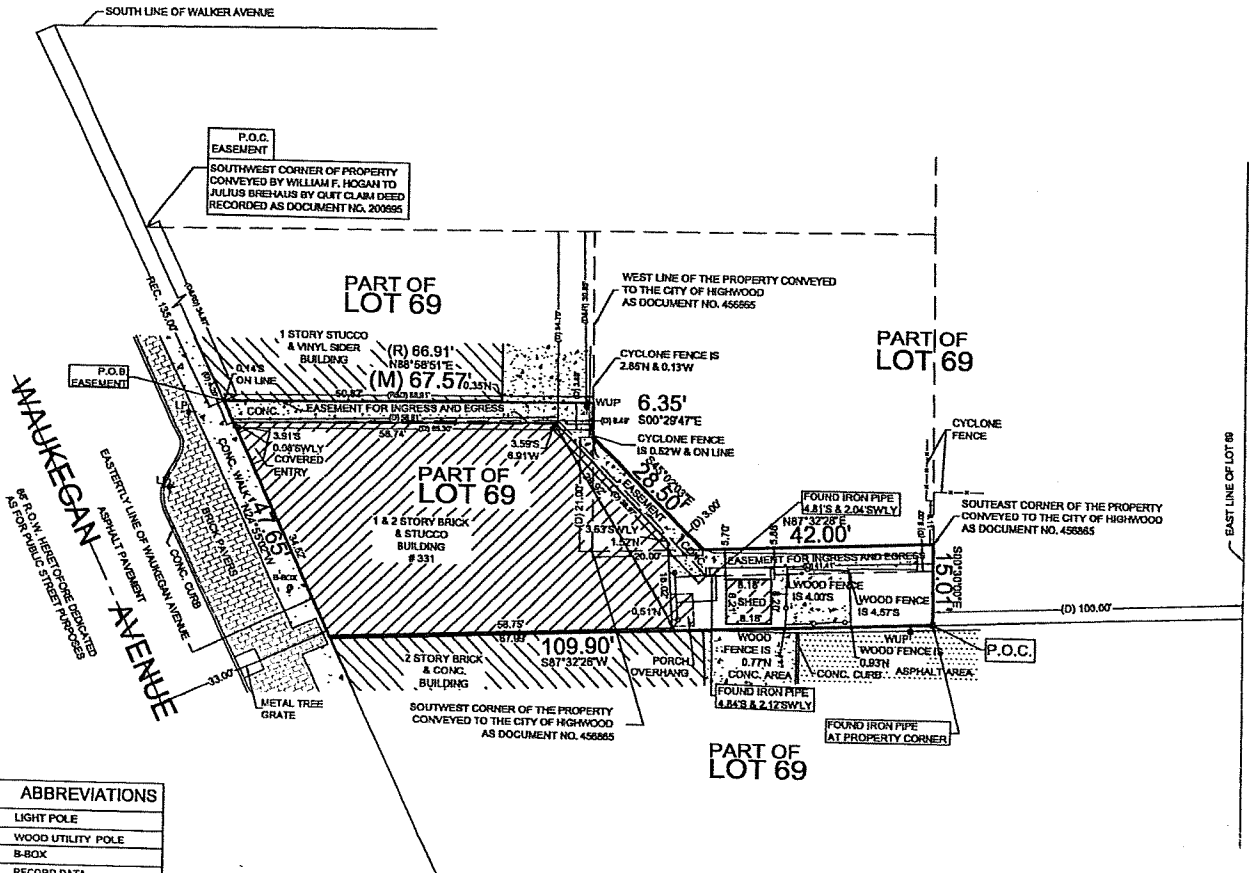
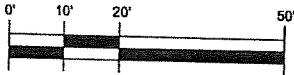
broad 5"

thick 5mm

! all the letters
are 3D

Color- silver

TILE
Cuisine
American
BRISTO



LEGEND	ABBREVIATIONS
LP	LIGHT POLE
WUP	WOOD UTILITY POLE
B-BOX	B-BOX
(R)	RECORD DATA
(M)	MEASURED DATA

ORDERED BY:
PETER L. MARK
ATTORNEY AT LAW
SCALE: 1" = 15'
DATE: OCTOBER 21, 2020
FILE No.:
2020 - 28122

DATE	REVISION

$$\frac{29.92 \times 16.02}{2} + 58.75 \times 34^{52}$$

$$2267^{71} = 23966 + 202805$$





**THE CUISINE
AMERICAN BISTRO**