

CITY OF HIGHWOOD
MEETING OF THE COMMITTEE OF THE WHOLE
CITY COUNCIL CHAMBERS
Tuesday March 17, 2026 at 6:00 P.M.
AGENDA

CALL TO ORDER

1. Roll Call

2. Public Hearing

3. Review of Minutes to be Approved

- 3.1. City Council Meeting: March 3, 2026
- 3.2. Committee of the Whole: March 3, 2026

4. Appointments

5. Mayors Report

6. Review of Bill Warrant List

- 6.1. 3/17/2026 AP Warrant List

7. Unfinished Business

8. Treasures Report

- 8.1. City of Highwood Financial Report January 2026
- 8.2. City of Highwood Financial Report February 2026

9. New Business

- 9.1. Consideration of an ARC application for Astra Nails located at 410 Green Bay Road.
- 9.2. Consideration of an ordinance amending section 4-1-7: Classification of Licenses in the Highwood City Code to eliminate a Class C liquor license and establish a Class D Liquor License for Pelago Cafe.
- 9.3. Discussion and feedback regarding the City's Residential and Commercial Waste Hauler Agreement.
- 9.4. Discussion on the formation of a Finance Committee.
- 9.5. Discussion on the draft of the City of Highwood FY2026 - 2027 Budget

10. Executive Session (If Necessary)

11. Any Action Necessary Coming Out of Executive Session

12. Adjournment

CITY OF HIGHWOOD
MEETING OF THE CITY COUNCIL
CITY COUNCIL CHAMBERS
Tuesday March 3, 2026 at 7:30 P.M.
Minutes

CALL TO ORDER by Mayor Pecaro at 7:32 PM

1. Roll Call

Alderman Slavin, Bauer, Hanson, Fiore, and Peterson

Not present: Alderman Markoutsas

Also present: City Manager Coren, Assistant City Manager Facchini, Administrative Assistant Hunt and Attorney Jablecki

2. Pledge of Allegiance

3. Review of Minutes to be Approved

3.1. City Council Meeting: February 17, 2026

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: February 17, 2026

Motion made by Alderman Fiore and seconded by Alderman Bauer, all present voting aye by voice vote and the motion carried.

4. Appointments

5. Review of Bill Warrant List

5.1. 3/03/2026 AP Warrant List

Motion made by Alderman Bauer 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

7.1. Proclamation recognizing Alderman Brad Slavin

Mayor Pecaro presented a proclamation recognizing Alderman Brad Slavin

8. Committee Report

9. Treasure's Report

10. Clerk's Report

ACTION ITEMS

11. New Business

11.1. Consideration of an ARC application for the La Union Grocery Store

Motion made by Alderman Bauer and seconded by Alderman Fiore, all present voting aye by voice vote and the motion carried.

11.2. Consideration of an ordinance authorizing a redevelopment agreement between the City of Highwood and Highwood Development Partners Corporation and ZHH LLC for the property at 412, 416, 420, 424 and 430 Sheridan Road.

No action will be taken on this matter; action may be taken at a future meeting.

- 11.3. Consideration of an ordinance amending section 4-1-7: Classification of Licenses in the Highwood City Code to establish a Class C Liquor License for Pelago Cafe.

Motion made by Alderman Bauer and seconded by Alderman Slavin to waive first reading and to approve the ordinance establishing an additional Class C liquor license. All present voting aye by roll call vote and the motion passed.

12. Executive Session (If Necessary)

13. Any Action Necessary Coming Out of Executive Session

14. Adjournment

Motion made by Alderman Bauer and seconded by Alderman Slavin, all present voting aye by voice vote and the motion carried. The meeting is adjourned at 7:47 PM

CITY OF HIGHWOOD
MEETING OF THE COMMITTEE OF THE WHOLE
CITY COUNCIL CHAMBERS
Tuesday March 3, 2026 at 6:00 P.M.
MINUTES

CALL TO ORDER by Mayor Pecaro at 6:02 PM

1. Roll Call

Alderman Slavin, Bauer, Hanson, Fiore, and Peterson

Not present: Alderman Markoutsas

Also present: City Manager Coren, Assistant City Manager Facchini, Administrative Assistant Hunt and Attorney Jablecki

2. Public Hearing

3. Review of Minutes to be Approved

3.1. City Council Meeting: February 17, 2026

This item will be approved at the City Council Meeting

3.2. Committee of the Whole: February 17, 2026

This item will be approved at the City Council Meeting

4. Appointments

5. Mayors Report

6. Review of Bill Warrant List

6.1. 3/03/2026 AP Warrant List

This item will be approved at the City Council Meeting

7. Unfinished Business

8. Treasures Report

9. New Business

9.1. Consideration of an ARC application for the La Union Grocery Store.

This item will be approved at the City Council Meeting

9.2. Consideration of an ordinance authorizing a redevelopment agreement between the City of Highwood and Highwood Development Partners Corporation and ZHH LLC for the property at 412, 416, 420, 424 and 430 Sheridan Road.

No action will be taken on this matter; action may be taken at a future meeting.

9.3. Consideration of an ordinance amending section 4-1-7: Classification of Licenses in the Highwood City Code to establish a Class C Liquor License for Pelago Cafe.

This item will be approved at the City Council Meeting.

10. Executive Session (If Necessary)

Motion made by Alderman Peterson and seconded by Alderman Bauer to enter Executive Session at 6:24 PM. All present voting aye by voice vote and the motion carried.

Motion made by Alderman Fiore and seconded by Alderman Peterson to reconvene the Committee of the Whole meeting at 6:52 PM. All present voting aye by voice vote and the motion carried.

11. Any Action Necessary Coming Out of Executive Session

12. Adjournment

Motion made by Alderman Slavin and seconded by Alderman Peterson, all present voting aye by voice vote and the motion carried. The meeting is adjourned at 6:53 PM.

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	List #415 Amount
AFLAC					
	Invoice: 269915	COVERAGE 01-11-451 HEALTH INSURANCE	03/12/26 \$265.98	04/12/26	\$265.98
Vendor Total for: AFLAC		(Fiscal YTD Payments: \$1,329.90)			\$265.98
AIS, INC					
	Invoice: 97252	DATA SERVICES 01-11-537 COMPUTER SUPPORT	03/06/26 \$546.00	04/06/26	\$546.00
	Invoice: 97314	DATA SERVICES 01-11-537 COMPUTER SUPPORT	03/06/26 \$1,800.00	04/06/26	\$1,800.00
	Invoice: 97315	DATA SERVICES 01-11-537 COMPUTER SUPPORT	03/06/26 \$531.70	04/06/26	\$531.70
	Invoice: 97316	DATA SERVICES 01-11-537 COMPUTER SUPPORT	03/06/26 \$357.50	04/06/26	\$357.50
	Invoice: 97317	DATA SERVICES 01-11-537 COMPUTER SUPPORT	03/06/26 \$1,096.00	04/06/26	\$1,096.00
	Invoice: 97524	REMOTE SUPPORT 01-11-537 COMPUTER SUPPORT	03/09/26 \$565.95	04/09/26	\$565.95
	Invoice: 97612	TIME AND MATERIALS 01-11-537 COMPUTER SUPPORT	03/10/26 \$275.00	04/10/26	\$275.00
Vendor Total for: AIS, INC		(Fiscal YTD Payments: \$71,968.73)			\$5,172.15
ALL PRO CLEANING SYSTEMS					
	Invoice: 5723	FEBRUARY CLEANING 01-21-573 MISC. SERVICE CON 01-11-573 MISC. CONTRACT SE	03/09/26 \$550.00 \$550.00	04/09/26	\$1,100.00
Vendor Total for: ALL PRO CLEANING SYSTEMS		(Fiscal YTD Payments: \$10,560.00)			\$1,100.00
AMAZON CAPITAL SERVICES					
	Invoice: 1137-99JP-9CCG	POLICE DEPARTMENT 01-21-652 OPERATING SUPPLIE	03/05/26 \$19.96	04/05/26	\$19.96
	Invoice: 1P3X-9GT6-33R6	POLICE DEPARTMENT 01-21-652 OPERATING SUPPLIE	03/02/26 \$29.99	04/02/26	\$29.99
	Invoice: 1RYM-KGDM-HJ6M	REC CENTER 01-51-651 OFFICE SUPPLIES	03/05/26 \$34.37	04/05/26	\$34.37
	Invoice: 1VR9-XWLV-CKLM	REC CENTER 01-51-651 OFFICE SUPPLIES	03/07/26 \$274.98	04/07/26	\$274.98
	Invoice: 1Y63-Q4P9-6YTT	POLICE DEPARTMENT 01-21-652 OPERATING SUPPLIE	03/02/26 \$20.99	04/02/26	\$20.99

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	Amount
Vendor Total for: AMAZON CAPITAL SERVICES		(Fiscal YTD Payments: \$21,638.33)			\$380.29
BURRIS EQUIPMENT					
	Invoice: ES1007409-1	01-41-512 REP & MAINT - EQU	02/18/26 \$3,200.75	03/18/26	\$3,200.75
Vendor Total for: BURRIS EQUIPMENT		(Fiscal YTD Payments: \$.00)			\$3,200.75
CCA SERVICES-CONSUMER CUSTOM ALARM					
	Invoice: R117152	01-41-511 REP & MAINT - BUI	01/28/26 \$13.50	02/28/26	\$13.50
	Invoice: R119555	01-41-511 REP & MAINT - BUI	02/27/26 \$27.00	03/27/26	\$27.00
Vendor Total for: CCA SERVICES-CONSUMER CUSTOM ALARM		(Fiscal YTD Payments: \$30,452.25)			\$40.50
CHRISTOPHER B. BURKE ENGINEERING, LTD.					
	Invoice: 208942	WATER PLANT IMPROVEMENTS 51-00-532 ENGINEERING	03/12/26 \$2,370.00	04/12/26	\$2,370.00
	Invoice: 208943	IEPA PWS LOAN ASSISTANCE 01-41-535 ENGINEERING FEES	03/12/26 \$210.00	04/12/26	\$210.00
	Invoice: 208944	LSLR DESIGN SERVICES 01-41-535 ENGINEERING FEES	03/12/26 \$1,366.25	04/12/26	\$1,366.25
	Invoice: 208945	GENERAL ENGINEERING 01-41-535 ENGINEERING FEES	03/12/26 \$697.50	04/12/26	\$697.50
	Invoice: 208946	PRAIRIE AVE 01-41-535 ENGINEERING FEES	03/12/26 \$17,250.67	04/12/26	\$17,250.67
	Invoice: 208947	525 LOCKARD LANE 01-41-535 ENGINEERING FEES	03/12/26 \$427.50	04/12/26	\$427.50
	Invoice: 7	WASHINGTON AVE RESURFACING 01-41-535 ENGINEERING FEES	03/11/26 \$912.00	03/11/26	\$912.00
Vendor Total for: CHRISTOPHER B. BURKE ENGINEERING, LTD.		(Fiscal YTD Payments: \$134,379.46)			\$23,233.92
CITY OF HIGHLAND PARK					
	Invoice: 31114	FIRE AND EMS 01-22-573 MISC CONTRACT SVC	03/02/26 \$182,500.74	04/02/26	\$182,500.74
Vendor Total for: CITY OF HIGHLAND PARK		(Fiscal YTD Payments: \$573,063.75)			\$182,500.74
CIZEK CONSULTING					
	Invoice: 188	CONTRACTUAL SERVICES	02/28/26	03/28/26	\$4,938.15

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	Amount
		51-00-599 MISC CONTRACT SER			\$4,938.15
Vendor Total for: CIZEK CONSULTING		(Fiscal YTD Payments: \$47,923.54)			\$4,938.15
COMCAST BUSINESS					
	Invoice: COM46103126	552 BANK LN 01-41-571 UTILITIES	03/01/26 \$290.53	04/01/26	\$290.53
	Invoice: COM856922526	102 HIGHWOOD 01-41-918 EVERTS PARK	02/25/26 \$179.42	03/25/26	\$179.42
Vendor Total for: COMCAST BUSINESS		(Fiscal YTD Payments: \$18,841.18)			\$469.95
COMED					
	Invoice: COM220260100	0 WAUKEGAN 51-00-571 UTILITIES	02/20/26 \$3,181.36	03/20/26	\$3,181.36
Vendor Total for: COMED		(Fiscal YTD Payments: \$175,746.70)			\$3,181.36
CONSTELLATION ENERGY SVCS (INTEGRYS)					
	Invoice: 4528925	USAGE 51-00-571 UTILITIES 01-51-571 UTILITIES	02/27/26 \$1,492.20 \$1,492.20	03/27/26	\$2,984.40
Vendor Total for: CONSTELLATION ENERGY SVCS (INTEGRYS)		(Fiscal YTD Payments: \$3,002.30)			\$2,984.40
FIRST COMMUNICATIONS, LLC					
	Invoice: 128715517	USAGE 01-21-552 TELEPHONE	01/06/26 \$1,332.88	02/06/26	\$1,332.88
	Invoice: 128804515	USAGE 01-21-552 TELEPHONE	02/06/26 \$2,033.12	03/06/26	\$2,033.12
	Invoice: 128928515	USAGE 01-21-552 TELEPHONE	03/06/26 \$2,744.36	04/06/26	\$2,744.36
Vendor Total for: FIRST COMMUNICATIONS, LLC		(Fiscal YTD Payments: \$6,208.06)			\$6,110.36
HIGHLAND PARK FORD LINCOLN SUPER STORE					
	Invoice: 213491	01-21-513 REP & MAINT - VEH	01/27/26 \$9,781.39	02/27/26	\$9,781.39
Vendor Total for: HIGHLAND PARK FORD LINCOLN SUPER STORE		(Fiscal YTD Payments: \$75.20)			\$9,781.39
LAKE COUNTY DIVISION OF TRANSPORTATION					
	Invoice: 430038171	STREET LIGHT FEES	03/10/26	04/10/26	\$1,082.49

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	Amount
		01-41-654 TRAFFIC CONTROL S	\$1,082.49		
Vendor Total for: LAKE COUNTY DIVISION OF TRANSPORTATION		(Fiscal YTD Payments: \$3,432.24)			\$1,082.49
LRS, LLC					
	Invoice: LR6646906	53-00-578 REFUSE BILLING EX	02/25/26 \$28,833.10	03/25/26	\$28,833.10
Vendor Total for: LRS, LLC		(Fiscal YTD Payments: \$343,333.84)			\$28,833.10
METROPOLITAN INDUSTRIES, INC					
	Invoice: INV082059	FIELD SERVICE 51-00-561 DUES & MEMBERSHIP	03/09/26 \$1,462.50	04/09/26	\$1,462.50
Vendor Total for: METROPOLITAN INDUSTRIES, INC		(Fiscal YTD Payments: \$550.00)			\$1,462.50
MILLER CANFIELD PADDOCK AND STONE, P.L.C					
	Invoice: 1731769	SERVICES RENDERED THROUGH 02.28.26 37-00-315 T.I.F. DISTRICT	03/04/26 \$34,837.00	04/04/26	\$34,837.00
Vendor Total for: MILLER CANFIELD PADDOCK AND STONE, P.L.C		(Fiscal YTD Payments: \$.00)			\$34,837.00
MORTON SALT, INC					
	Invoice: 5404098209	BULK SAFE-T-SALT 01-41-573 MISC SERVICE CONT	02/27/26 \$5,688.70	03/27/26	\$5,688.70
Vendor Total for: MORTON SALT, INC		(Fiscal YTD Payments: \$67,628.95)			\$5,688.70
MOTOROLA					
	Invoice: 10166520260202	POLICE DEPARTMENT 01-21-552 TELEPHONE	03/01/26 \$133.00	04/01/26	\$133.00
Vendor Total for: MOTOROLA		(Fiscal YTD Payments: \$1,424.00)			\$133.00
MUTUAL SERVICES OF HIGHLAND PARK					
	Invoice: 664859	REC CENTER 01-51-511 REP & MAINT - BUI	03/05/26 \$14.99	04/05/26	\$14.99
Vendor Total for: MUTUAL SERVICES OF HIGHLAND PARK		(Fiscal YTD Payments: \$9,158.01)			\$14.99
NCC-PETERSON PRODUCTS					
	Invoice: 95391		03/05/26	04/05/26	\$114.71

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	Amount
		01-11-651 OFFICE SUPPLIES	\$57.35		
		01-21-651 OFFICE SUPPLIES	\$57.36		
Vendor Total for: NCC-PETERSON PRODUCTS		(Fiscal YTD Payments: \$1,577.61)			\$114.71
NORTH SHORE AUTO SPA & DETAIL CENTER					
	Invoice: 1088	JANUARY 2026	01/31/26	02/28/26	\$40.00
		01-21-513 REP & MAINT - VEH	\$40.00		
Vendor Total for: NORTH SHORE AUTO SPA & DETAIL CENTER		(Fiscal YTD Payments: \$50.00)			\$40.00
NORTH SHORE WATER RECLAMATION DIST.					
	Invoice: 5827333	ARMY GARAGE	02/21/26	03/21/26	\$12.21
		01-11-571 UTILITIES	\$12.21		
Vendor Total for: NORTH SHORE WATER RECLAMATION DIST.		(Fiscal YTD Payments: \$8.15)			\$12.21
OPUS 21 MANAGEMENT SOLUTIONS					
	Invoice: 260169	CIS DATA HOSTING	02/25/26	03/25/26	\$3,059.28
		51-00-599 MISC CONTRACT SER	\$3,059.28		
Vendor Total for: OPUS 21 MANAGEMENT SOLUTIONS		(Fiscal YTD Payments: \$15,036.92)			\$3,059.28
P.F. PETTIBONE & CO.					
	Invoice: 188720	POLICE DEPARTMENT	02/23/26	03/23/26	\$342.90
		01-21-652 OPERATING SUPPLIE	\$342.90		
Vendor Total for: P.F. PETTIBONE & CO.		(Fiscal YTD Payments: \$380.45)			\$342.90
PACE ANALYTICAL SERVICES, LLC					
	Invoice: 267205588	HIGHWOOD WASTEWATER	02/28/26	03/28/26	\$217.00
		51-00-518 WATER ANALYSIS	\$217.00		
Vendor Total for: PACE ANALYTICAL SERVICES, LLC		(Fiscal YTD Payments: \$8,362.60)			\$217.00
PELAGO					
	Invoice: 7787		03/05/26	04/05/26	\$5,270.00
		37-00-315 T.I.F. DISTRICT	\$5,270.00		
Vendor Total for: PELAGO		(Fiscal YTD Payments: \$.00)			\$5,270.00

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	Amount
PHOENIX MIDWEST CONSULTANTS					
	Invoice: 2282026HW	INSPECTIONS AND PLAN REVIEWS 01-44-926 REIMBURSABLE EXPE	02/28/26 \$2,756.75	03/28/26	\$2,756.75
Vendor Total for: PHOENIX MIDWEST CONSULTANTS		(Fiscal YTD Payments: \$101,477.29)			\$2,756.75
PINNER ELECTRIC, INCORPORATED					
	Invoice: 20293	CONTRACT 01-41-573 MISC SERVICE CONT	03/01/26 \$1,150.00	04/01/26	\$1,150.00
Vendor Total for: PINNER ELECTRIC, INCORPORATED		(Fiscal YTD Payments: \$28,020.00)			\$1,150.00
RAY O'HERRON CO., INC.					
	Invoice: 2433591-	OPERATING SUPPLIES 01-21-652 OPERATING SUPPLIE	09/15/25 \$617.00	10/15/25	\$617.00
	Invoice: 2434010-	UNIFORMS 01-21-653 UNIFORMS	09/16/25 \$108.21	10/16/25	\$108.21
	Invoice: 2434113-	OPERATING SUPPLIES 01-21-652 OPERATING SUPPLIE	09/17/25 \$196.19	10/17/25	\$196.19
	Invoice: 2436720-	UNIFORMS 01-21-653 UNIFORMS	10/01/25 \$1,069.51	11/01/25	\$1,069.51
	Invoice: 2465502	UNIFORMS 01-21-653 UNIFORMS	03/06/26 \$107.29	04/06/26	\$107.29
Vendor Total for: RAY O'HERRON CO., INC.		(Fiscal YTD Payments: \$14,429.77)			\$2,098.20
RUSSO POWER EQUIPMENT					
	Invoice: SPI21365137	BOTTOM MOUNTING BLOCK 01-41-573 MISC SERVICE CONT	12/04/25 \$641.94	01/04/26	\$641.94
Vendor Total for: RUSSO POWER EQUIPMENT		(Fiscal YTD Payments: \$1,227.97)			\$641.94
RYAN, LLC					
	Invoice: 831715	37-00-315 T.I.F. DISTRICT	03/03/26 \$12,444.00	04/03/26	\$12,444.00
Vendor Total for: RYAN, LLC		(Fiscal YTD Payments: \$17,461.25)			\$12,444.00
SCOTT COREN					
	Invoice: COR3326	SLAVIN RETIREMENT DINNER 01-11-564 MEALS	03/03/26 \$383.47	04/03/26	\$383.47

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	Amount
(SCOTT COREN Cont'd)					
	Invoice: COR3326-	ADOBE 01-11-537 COMPUTER SUPPORT	03/03/26 \$1,882.74	04/03/26	\$1,882.74
Vendor Total for: SCOTT COREN		(Fiscal YTD Payments: \$8,293.37)			\$2,266.21
SE-INC.					
	Invoice: 26-4446	TIGHTENING OF BENCH 01-41-573 MISC SERVICE CONT	01/08/26 \$552.50	02/08/26	\$552.50
	Invoice: 26-4594	FLAG CLIP REPLACEMENTS 01-41-920 COMMUNITY BEAUTIF	02/17/26 \$316.25	03/17/26	\$316.25
	Invoice: 26-4595	MOVING OF CONCRETE BLOCKS 01-41-573 MISC SERVICE CONT	02/17/26 \$1,552.50	03/17/26	\$1,552.50
	Invoice: 26-4596	SIGN REPAIRS 01-41-654 TRAFFIC CONTROL S	02/17/26 \$2,341.40	03/17/26	\$2,341.40
	Invoice: 26-4600	GARBAGE PICK UP 01-41-573 MISC SERVICE CONT	02/19/26 \$908.50	03/19/26	\$908.50
	Invoice: 26-4603	REPAIRED DIRT ON ISLANDS 01-41-573 MISC SERVICE CONT	02/19/26 \$1,531.80	03/19/26	\$1,531.80
	Invoice: 26-4604	SHOVELING AND SALTING 01-41-573 MISC SERVICE CONT	02/19/26 \$150.00	03/19/26	\$150.00
	Invoice: 26-4632	PATCHED POTHOLE 01-41-573 MISC SERVICE CONT	02/20/26 \$1,094.80	03/20/26	\$1,094.80
	Invoice: 26-4635	LEAF AND GARBAGE PICK UP 01-41-573 MISC SERVICE CONT	02/26/26 \$287.50	03/26/26	\$287.50
	Invoice: 26-4637	SHOVELING AND SALTING 01-41-573 MISC SERVICE CONT	02/26/26 \$75.00	03/26/26	\$75.00
	Invoice: 26-4657	REMOVAL OF LEAVES AND GARBAGE 01-41-573 MISC SERVICE CONT	03/05/26 \$1,264.44	04/05/26	\$1,264.44
	Invoice: 26-4659	PIPE REPAIR 01-41-573 MISC SERVICE CONT	03/05/26 \$875.15	04/05/26	\$875.15
	Invoice: 26-4662	TRASH AND DEBRIS CLEAN UP 01-41-573 MISC SERVICE CONT	03/05/26 \$155.25	04/05/26	\$155.25
	Invoice: 26-4668	TRAIN STATION CLEAN UP 01-41-573 MISC SERVICE CONT	03/05/26 \$1,495.00	04/05/26	\$1,495.00
Vendor Total for: SE-INC.		(Fiscal YTD Payments: \$244,363.30)			\$12,600.09
SUBURBAN ELEVATOR COMPANY					
	Invoice: 4607389413	PREVENTIVE MAINTENANCE 01-11-511 REP & MAINT - BLD	03/01/26 \$497.18	04/01/26	\$497.18
Vendor Total for: SUBURBAN ELEVATOR COMPANY		(Fiscal YTD Payments: \$1,471.36)			\$497.18

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	Amount
SUNSET LAW ENFORCEMENT, LLC					
	Invoice: 0012841-IN	OPERATING SUPPLIES 01-21-652 OPERATING SUPPLIE	01/22/26 \$1,076.60	02/22/26	\$1,076.60
Vendor Total for: SUNSET LAW ENFORCEMENT, LLC			(Fiscal YTD Payments: \$.00)		\$1,076.60
SYNAGRO CENTRAL, LLC					
	Invoice: SYN11626	51-00-522 SEDIMENT DISPOSAL	02/16/26 \$9,900.00	03/16/26	\$9,900.00
Vendor Total for: SYNAGRO CENTRAL, LLC			(Fiscal YTD Payments: \$9,900.00)		\$9,900.00
T2 SYSTEMS					
	Invoice: IRIS0000157250	DIGITAL IRIS SERVICES 01-11-573 MISC. CONTRACT SE	02/26/26 \$150.00	03/26/26	\$150.00
Vendor Total for: T2 SYSTEMS			(Fiscal YTD Payments: \$1,650.00)		\$150.00
THE DAVEY TREE EXPERT COMPANY					
	Invoice: 920294214	TREE PRUNING 01-41-915 FORESTRY	02/20/26 \$17,550.00	03/20/26	\$17,550.00
Vendor Total for: THE DAVEY TREE EXPERT COMPANY			(Fiscal YTD Payments: \$.00)		\$17,550.00
THOMPSON ELEVATOR INSPECTION					
	Invoice: 26-0462	INSPECTIONS 01-44-926 REIMBURSABLE EXPE	02/27/26 \$1,222.00	03/27/26	\$1,222.00
Vendor Total for: THOMPSON ELEVATOR INSPECTION			(Fiscal YTD Payments: \$818.00)		\$1,222.00
THOMSON REUTERS					
	Invoice: 853275676	SUBSCRIPTION CHARGES 01-21-561 DUES	03/01/26 \$374.01	04/01/26	\$374.01
Vendor Total for: THOMSON REUTERS			(Fiscal YTD Payments: \$3,348.28)		\$374.01
USA BLUE BOOK					
	Invoice: INV00976270	WATER PLANT 51-00-652 OPERATING SUPPLIE	02/27/26 \$207.45	03/27/26	\$207.45
Vendor Total for: USA BLUE BOOK			(Fiscal YTD Payments: \$12,958.77)		\$207.45

HIGHWOOD - AP WARRANT LIST

MARCH 17, 2026

List #415

Vendor	Invoice	Description	Inv. Date	Due Date	Amount
VERIZON WIRELESS					
	Invoice: 6137454432	USAGE	03/01/26	04/01/26	\$769.16
		51-00-552 TELEPHONE	\$153.83		
		01-41-552 TELEPHONE	\$153.83		
		01-51-552 TELEPHONE	\$153.83		
		01-44-552 TELEPHONE	\$153.83		
		01-21-552 TELEPHONE	\$153.84		
Vendor Total for: VERIZON WIRELESS		(Fiscal YTD Payments: \$9,090.87)			\$769.16
WAREHOUSE DIRECT OFFICE PRODUCTS					
	Invoice: 6101523-0	01-21-651 OFFICE SUPPLIES	02/24/26	03/24/26	\$97.28
			\$97.28		
Vendor Total for: WAREHOUSE DIRECT OFFICE PRODUCTS		(Fiscal YTD Payments: \$1,971.93)			\$97.28
WEX BANK					
	Invoice: 110973311	USAGE	02/28/26	03/28/26	\$1,648.87
		01-51-655 AUTOMOTIVE/FUEL/O	\$549.62		
		51-00-655 AUTOMOTIVE FUEL/O	\$549.62		
		01-21-655 AUTOMOTIVE/FUEL/O	\$549.63		
Vendor Total for: WEX BANK		(Fiscal YTD Payments: \$21,647.58)			\$1,648.87
GENERAL FUND					\$283,002.07
TIF PROJECT/EXPENSE FUND					\$52,551.00
WATER & SEWER					\$27,531.39
GARBAGE FUND					\$28,833.10
Grand Total:					\$391,917.56

**City of Highwood
Financial Report
For Nine Months Ended January 31, 2026**



CITY OF HIGHWOOD

75%

Financial Report Budget to Actual Summary For Nine Months Ended January 31, 2026

<u>Funds</u>	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>General Fund</u>				
Revenue	\$ 5,569,508	\$ 6,021,103	92.5%	\$ (451,595)
Expenditures	<u>4,691,045</u>	<u>6,167,519</u>	<u>76.1%</u>	<u>1,476,474</u>
Net before transfers	<u>878,463</u>	<u>(146,416)</u>		<u>1,024,879</u>
Transfers out	<u>(589,961)</u>	<u>(1,470,000)</u>	<u>40.1%</u>	<u>880,039</u>
Net	\$ 288,502	\$ (1,616,416)		\$ 1,904,918
<u>Enterprise Funds</u>				
Revenue	\$ 1,830,608	\$ 1,926,364	95.0%	\$ (95,756)
Expenditures	<u>1,311,877</u>	<u>2,201,189</u>	<u>59.6%</u>	<u>889,312</u>
Net	\$ 518,731	\$ (274,825)		\$ 793,556
<u>All Other Funds</u>				
Revenue	\$ 2,686,541	\$ 2,809,530	95.6%	\$ (122,989)
Expenditures	<u>1,770,659</u>	<u>4,787,225</u>	<u>37.0%</u>	<u>3,016,566</u>
Net before transfers	<u>915,882</u>	<u>(1,977,695)</u>		<u>2,893,577</u>
Transfers in	<u>589,961</u>	<u>1,470,000</u>	<u>40.1%</u>	<u>(880,039)</u>
Net	\$ 1,505,843	\$ (507,695)		\$ 2,013,538

CITY OF HIGHWOOD
General Fund Revenue
Nine Months Ended January 31, 2026
Unaudited

75%

	<u>FY 26 Budget</u>	<u>YTD January 2026</u>	<u>% of Budget</u>	<u>YTD January 2025</u>	<u>Difference</u>
<u>Taxes</u>					
Property Taxes	\$ 1,468,453	\$ 1,467,063	99.9%	\$ 1,398,337	\$ 68,726
Utility Taxes	285,000	212,599	74.6%	203,559	9,040
Gas Tax	120,000	106,932	89.1%	83,316	23,616
Cannabis Tax	120,000	82,864	69.1%	103,188	(20,324)
Total Taxes	1,993,453	1,869,458	93.8%	1,788,400	81,058
<u>Licenses</u>					
Liquor License	115,000	118,665	103.2%	130,823	(12,158)
Grease Trap Fees	2,000	1,680	84.0%	2,230	(550)
Other Licenses	20,500	30,856	150.5%	17,990	12,866
Total Licenses	137,500	151,201	110.0%	151,043	158
<u>Permits</u>					
Building Permits	75,000	225,637	300.8%	61,235	164,402
Sandwich Board Permits	150	20	13.3%	20	-
Parking Stickers & Meters	25,000	21,380	85.5%	21,720	(340)
Cable Franchise Fee	50,000	33,368	66.7%	36,228	(2,860)
Valet Parking Permits	3,500	500	14.3%	500	-
Miscellaneous Permits	4,000	775	19.4%	975	(200)
Total Permits	157,650	281,680	178.7%	120,678	161,002
<u>Intergovernmental</u>					
Illinois State Income Tax	750,000	705,573	94.1%	668,538	37,035
Personal Property Replacement	15,000	11,679	77.9%	12,459	(780)
911 Dispatch	75,000	68,672	91.6%	70,630	(1,958)
Sales Tax	800,000	767,307	95.9%	706,833	60,474
Home Rule Sales Tax	1,200,000	1,093,989	91.2%	1,031,762	62,227
Local Use Tax	185,000	35,281	19.1%	130,347	(95,066)
Total Intergovernmental	3,025,000	2,682,501	88.7%	2,620,569	61,932

CITY OF HIGHWOOD
General Fund Revenue
Nine Months Ended January 31, 2026
Unaudited

75%

	<u>FY 26 Budget</u>	<u>YTD January 2026</u>	<u>% of Budget</u>	<u>YTD January 2025</u>	<u>Difference</u>
<u>Fines & Forfeitures</u>					
Court Fines	7,000	6,698	95.7%	5,476	1,222
Police Fines	10,000	3,125	31.3%	4,810	(1,685)
Collections	-	1,360	0.0%	2,148	(788)
Zoning/Planning Fees	2,500	-	0.0%	2,100	(2,100)
Building Fees	3,000	-	0.0%	1,990	(1,990)
Rental Inspection Fees	130,000	53,850	41.4%	22,575	31,275
Miscellaneous	5,000	3,590	71.8%	17,000	(13,410)
Total Fines & Forfeitures	<u>157,500</u>	<u>68,623</u>	<u>43.6%</u>	<u>56,099</u>	<u>12,524</u>
<u>Charges for Services</u>					
Sale of Property	-	-	0.0%	3,000	(3,000)
TFSC Fees	-	-	0.0%	100	(100)
Alarm Systems & Calls	-	575	0.0%	-	575
Miscellaneous	-	413	0.0%	108	305
Total Charges for Services	<u>-</u>	<u>988</u>	<u>0.0%</u>	<u>3,208</u>	<u>(2,220)</u>
<u>Investment Income</u>	<u>100,000</u>	<u>126,606</u>	<u>126.6%</u>	<u>119,445</u>	<u>7,161</u>
<u>Miscellaneous</u>					
Antenna Rentals	200,000	164,309	82.2%	159,793	4,516
Miscellaneous Property Rentals	6,000	9,024	150.4%	7,570	1,454
Refunds & Reimbursements	10,000	28,523	285.2%	20,547	7,976
Park Rentals	225,000	180,785	80.3%	183,786	(3,001)
Donations	7,000	5,450	77.9%	3,675	1,775
Miscellaneous	2,000	360	18.0%	3,732	(3,372)
Total Miscellaneous	<u>450,000</u>	<u>388,451</u>	<u>86.3%</u>	<u>379,103</u>	<u>9,348</u>
Total	<u>\$ 6,021,103</u>	<u>\$ 5,569,508</u>	<u>92.5%</u>	<u>\$ 5,238,545</u>	<u>\$ 330,963</u>

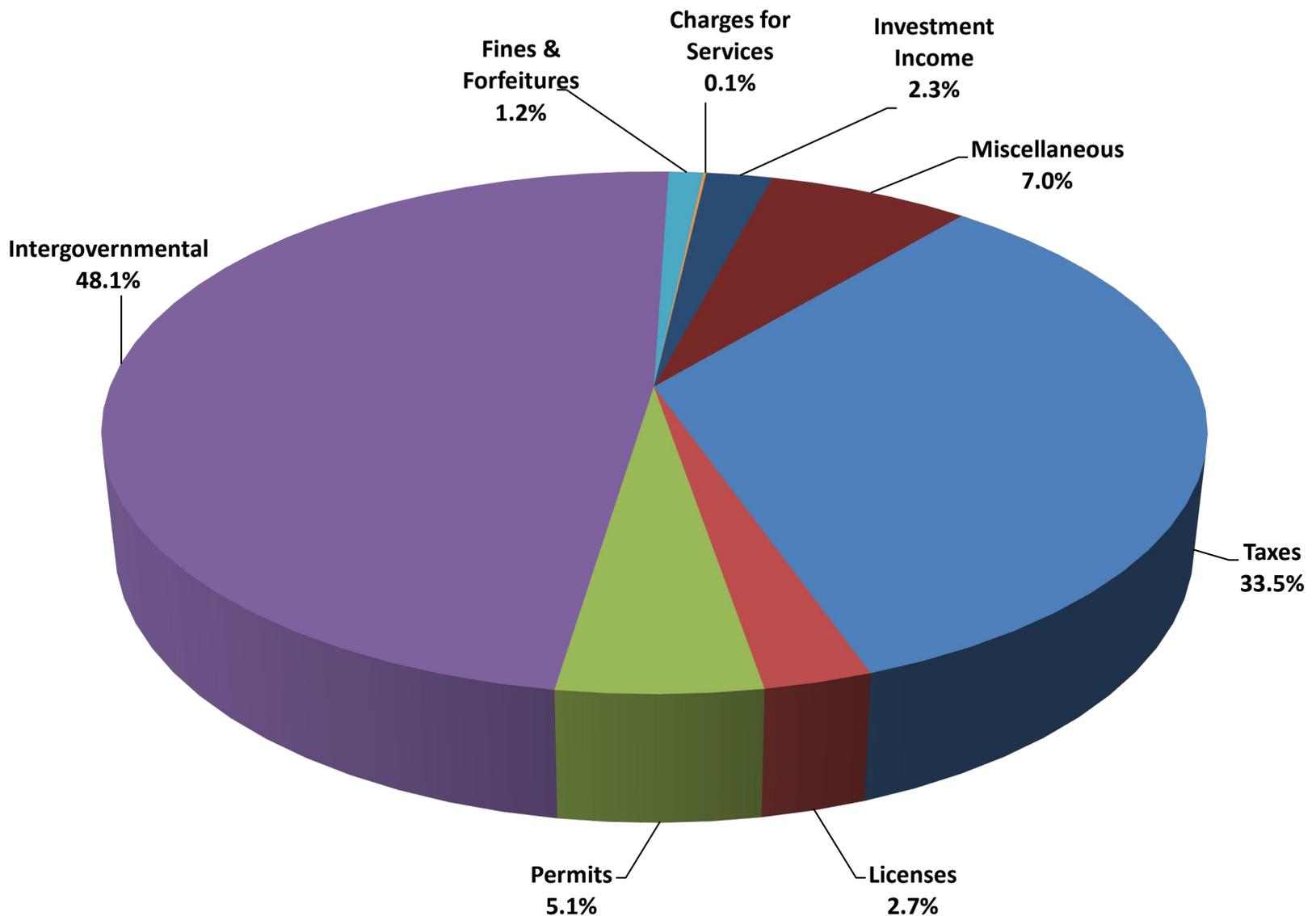
CITY OF HIGHWOOD

75%

GENERAL FUND REVENUE SUMMARY Nine Months Ended January 31, 2026 Unaudited

Source	YTD January 2026	YTD January 2025	Dollar Change	Percent Change	YTD January 2026 Percent Total
Taxes	\$ 1,869,458	\$ 1,788,400	\$ 81,058	4.5%	33.5%
Licenses	151,201	151,043	158	0.1%	2.7%
Permits	281,680	120,678	161,002	133.4%	5.1%
Intergovernmental	2,682,501	2,620,569	61,932	2.4%	48.1%
Fines & Forfeitures	68,623	56,099	12,524	22.3%	1.2%
Charges for Services	988	3,208	(2,220)	-69.2%	0.1%
Investment Income	126,606	119,445	7,161	6.0%	2.3%
Miscellaneous	388,451	379,103	9,348	2.5%	7.0%
Total	\$ 5,569,508	\$ 5,238,545	\$ 330,963	6.3%	100.0%

January YTD 2026 Revenue by Source



CITY OF HIGHWOOD

75%

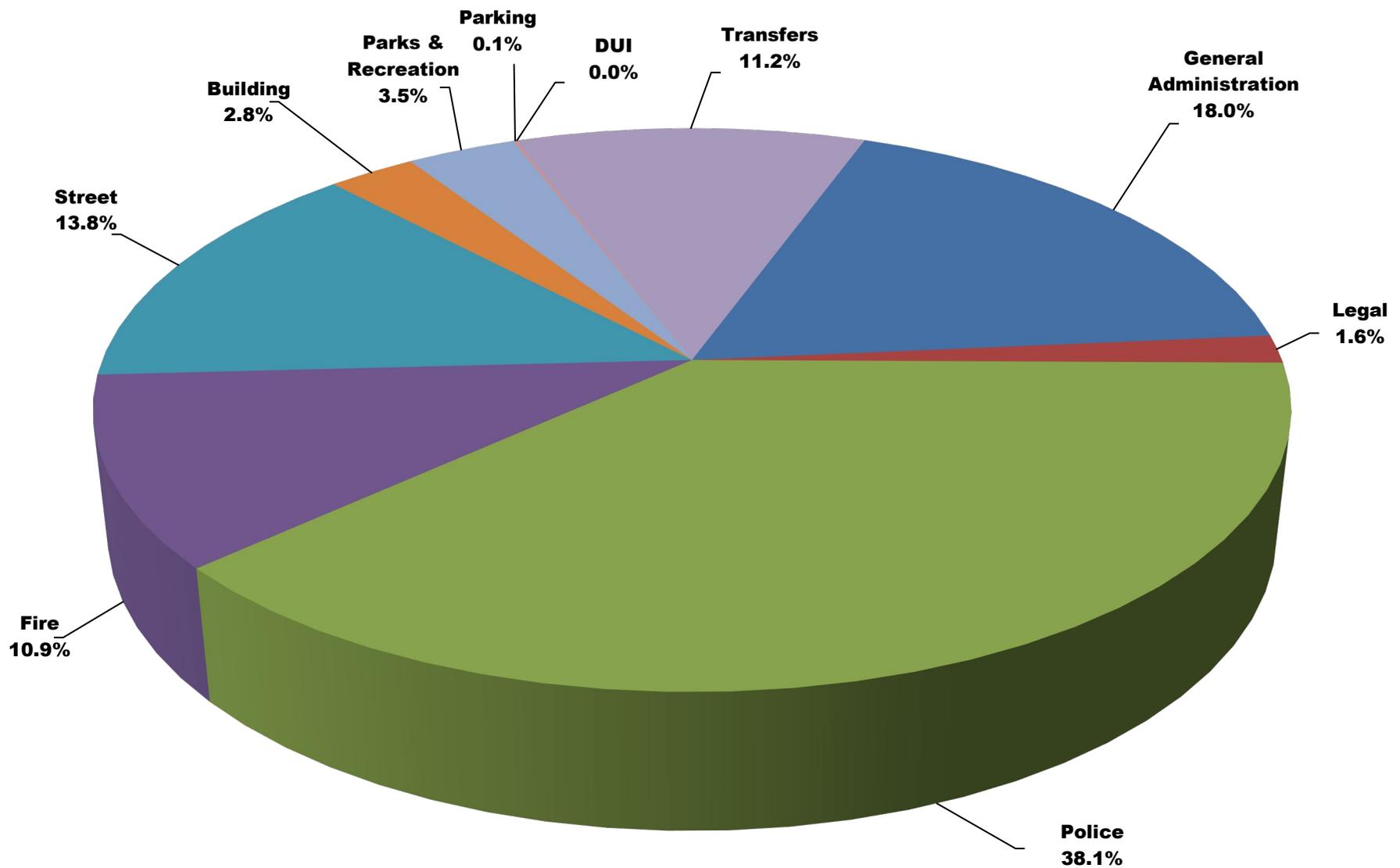
GENERAL FUND EXPENDITURES SUMMARY

Nine Months Ended January 31, 2026

Unaudited

Department	FY26 Budget	YTD January 2026	% of Budget	YTD January 2025	Dollar Change	YTD January 2026 Percent Total
General Administration	\$ 1,253,893	\$ 954,484	76.1%	\$ 833,311	\$ 121,173	18.0%
Legal	134,600	86,869	64.5%	63,288	23,581	1.6%
Police	2,776,983	2,011,662	72.4%	2,143,784	(132,122)	38.1%
Fire	784,141	574,490	73.3%	549,849	24,641	10.9%
Street	849,500	729,332	85.9%	672,073	57,259	13.8%
Building	93,000	145,876	156.9%	51,355	94,521	2.8%
Parks & Recreation	270,902	184,392	68.1%	190,768	(6,376)	3.5%
Parking	-	3,940	0.0%	3,553	387	0.1%
DUI	4,500	-	0.0%	-	-	0.0%
Transfers	1,470,000	589,961	40.1%	353,843	236,118	11.2%
Total after transfers	\$ 7,637,519	\$ 5,281,006	69.1%	\$ 4,861,824	\$ 419,182	100.0%

January YTD 2026
Expenditures by Department



CITY OF HIGHWOOD
ENTERPRISE FUNDS SUMMARY
Nine Months Ended January 31, 2026
Unaudited

75%

	<u>FY26 Budget</u>	<u>YTD January 2026</u>	<u>% of Budget</u>	<u>YTD January 2025</u>	<u>Difference</u>
<u>Water & Sewer Fund</u>					
Revenue	\$ 1,331,500	\$ 1,278,335	96.0%	\$ 1,137,806	\$ 140,529
Expenditures	<u>1,681,013</u>	<u>961,063</u>	<u>57.2%</u>	<u>912,282</u>	<u>(48,781)</u>
Change in net position	\$ (349,513)	\$ 317,272		\$ 225,524	\$ 91,748
<u>Water Infrastructure Fund</u>					
Revenue	\$ 191,000	\$ 199,243	104.3%	\$ -	\$ 199,243
Expenditures	<u>100,000</u>	<u>28,454</u>	<u>28.5%</u>	<u>-</u>	<u>(28,454)</u>
Change in net position	\$ 91,000	\$ 170,789		\$ -	\$ 170,789
<u>Garbage Fund</u>					
Revenue	\$ 403,864	\$ 353,030	87.4%	\$ 332,138	\$ 20,892
Expenditures	<u>420,176</u>	<u>322,360</u>	<u>76.7%</u>	<u>288,634</u>	<u>(33,726)</u>
Change in net position	\$ (16,312)	\$ 30,670		\$ 43,504	\$ (12,834)
<u>Total Enterprise Funds</u>					
Revenue	\$ 1,926,364	\$ 1,830,608	95.0%	\$ 1,469,944	\$ 360,664
Expenditures	<u>2,201,189</u>	<u>1,311,877</u>	<u>59.6%</u>	<u>1,200,916</u>	<u>(110,961)</u>
Change in net position	<u>\$ (274,825)</u>	<u>\$ 518,731</u>		<u>\$ 269,028</u>	<u>\$ 249,703</u>

CITY OF HIGHWOOD
OTHER FUNDS SUMMARY

75%

Nine Months Ended January 31, 2026

Unaudited

	<u>FY26 Budget</u>	<u>YTD January 2026</u>	<u>% of Budget</u>	<u>YTD January 2025</u>	<u>Difference</u>
<u>Motor Fuel Tax Fund</u>					
Revenue	\$ 212,000	\$ 198,202	93.5%	\$ 197,090	\$ 1,112
Expenditures	185,000	78,750	42.6%	77,842	(908)
Net	\$ 27,000	\$ 119,452		\$ 119,248	\$ 204
<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	589,961	40.1%	353,843	(236,118)
Net before transfers	(1,470,000)	(589,961)		(353,843)	(236,118)
Transfers in	1,470,000	589,961	40.1%	353,843	236,118
Net	\$ -	\$ -		\$ -	\$ -
<u>TIF Project/Expense Fund</u>					
Revenue	\$ 2,401,000	\$ 2,291,651	95.4%	\$ 2,390,814	\$ (99,163)
Expenditures	2,932,800	902,523	30.8%	4,228,133	3,325,610
Net	\$ (531,800)	\$ 1,389,128		\$ (1,837,319)	\$ 3,226,447
<u>Debt Service Fund</u>					
Revenue	\$ 196,530	\$ 196,688	100.1%	\$ 196,938	\$ (250)
Expenditures	199,425	199,425	100.0%	198,688	(737)
Net	\$ (2,895)	\$ (2,737)		\$ (1,750)	\$ (987)
<u>Total All Other Funds</u>					
Revenue	\$ 2,809,530	\$ 2,686,541	95.6%	\$ 2,784,842	\$ (98,301)
Expenditures	4,787,225	1,770,659	37.0%	4,928,916	3,158,257
Net before transfers	(1,977,695)	915,882		(2,144,074)	3,059,956
Transfers in	1,470,000	589,961	40.1%	353,843	236,118
Net	\$ (507,695)	\$ 1,505,843		\$ (1,790,231)	\$ 3,296,074

CITY OF HIGHWOOD

Property Tax Collections as of January 31, 2026

75%

Fund	FY26			FY25		
	Actual Collections	Budgeted Collections	Percentage Collected	Actual Collections	Budgeted Collections	Percentage Collected
General	\$ 307,350	\$ 298,397	103.00%	\$ 303,921	\$ 298,397	101.85%
Special Recreation	49,541	50,000	99.08%	49,722	50,000	99.44%
Bonds	196,688	196,530	100.08%	196,938	196,062	100.45%
Police Pension	333,015	335,915	99.14%	305,410	307,163	99.43%
Fire Pension	30,004	30,203	99.34%	11,396	11,514	98.98%
Fire & EMS	747,153	753,938	99.10%	727,887	731,979	99.44%
TIF	2,291,651	2,400,000	95.49%	2,390,163	2,100,000	113.82%
Totals	\$ 3,955,402	\$ 4,064,983		\$ 3,985,437	\$ 3,695,115	

CITY OF HIGHWOOD

75%

CASH BALANCES

Fund Name	Fund #	January 2026	January 2025	Difference
General	01	\$ 343,463.84	\$ 556,240.31	\$ (212,776.47)
MFT	15	-	-	-
Parking	20	142,898.19	99,547.95	43,350.24
Capital	33	-	-	-
T.I.F.	37	77,613.14	140,999.85	(63,386.71)
Debt	40	41,587.15	44,315.58	(2,728.43)
Water & Sewer	51	-	60,525.83	(60,525.83)
Water Infrastructure	52	152,480.58	-	152,480.58
Garbage	53	33,699.48	6,612.85	27,086.63
Escrow	78	51,010.04	35,551.34	15,458.70
TOTAL:		\$ 842,752.42	\$ 943,793.71	\$ (101,041.29)

INVESTMENT BALANCES

Fund Name	Fund #	January 2026	January 2025	Difference
General	01	5,212,400.18	4,176,063.31	1,036,336.87
MFT	15	703,130.07	677,411.69	25,718.38
Water & Sewer	51	783,194.61	670,035.53	113,159.08
Water Infrastructure	52	2,136.17	-	2,136.17
Garbage	53	2,200.67	1,671.82	528.85
TOTAL:		\$ 6,703,061.70	\$ 5,525,182.35	\$ 1,177,879.35

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	\$307,349.70	103.00
01-00-301.21	REAL ESTATE TAX POL PEN	\$305,422.63	\$335,915.00	\$333,015.12	99.13
01-00-301.22	REAL ESTATE TAXES FIRE PEN	\$11,396.64	\$30,203.00	\$30,003.64	99.33
01-00-301.31	REAL ESTATE TAX FIRE & EMS	\$727,916.74	\$753,938.00	\$747,153.53	99.10
01-00-301.51	REAL ESTATE TAXES - SPEC REC	\$49,723.80	\$50,000.00	\$49,541.40	99.08
01-00-302	UTILITY TAX - TELECOMMUNICATIO	\$44,154.87	\$55,000.00	\$42,318.70	76.94
01-00-303	UTILITY TAX - ELECTRIC	\$127,680.69	\$130,000.00	\$100,460.44	77.27
01-00-304	UTILITY TAX - GAS	\$115,531.00	\$100,000.00	\$69,820.00	69.82
01-00-305	MUNICIPAL GAS TAX	\$103,500.96	\$120,000.00	\$106,932.10	89.11
01-00-306	CANNABIS TAX	\$137,046.66	\$120,000.00	\$82,864.34	69.05
** TOTAL TAXES		\$1,926,307.84	\$1,993,453.00	\$1,869,458.97	93.77
	LICENSE REVENUE				
01-00-321	LIQUOR LICENSES	\$143,487.50	\$115,000.00	\$118,665.00	103.18
01-00-324	GREASE TRAP FEES	\$2,370.00	\$2,000.00	\$1,680.00	84.00
01-00-326	TOW TRUCK REG FEE	\$700.00	\$500.00	\$750.00	150.00
01-00-328	OTHER LICENSES	\$20,370.00	\$20,000.00	\$30,105.67	150.52
** TOTAL LICENSE REVENUE		\$166,927.50	\$137,500.00	\$151,200.67	109.96
	PERMIT REVENUE				
01-00-331	BUILDING PERMITS	\$88,283.86	\$75,000.00	\$225,637.46	300.84
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	\$21,379.74	85.51
01-00-336	CABLE FRANCHAISE FEES	\$46,504.83	\$50,000.00	\$33,367.76	66.73
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	\$281,679.96	178.67
	INTERGOVERNMENTAL REVENUES				
01-00-341	STATE INCOME TAX - REGULAR	\$901,747.87	\$750,000.00	\$705,572.67	94.07
01-00-342	PERS PROPERTY REPL TAX	\$10,347.55	\$15,000.00	\$11,678.85	77.85
01-00-343	911 DISPTACH	\$92,579.64	\$75,000.00	\$68,671.62	91.56
01-00-345	SALES TAX - REGULAR	\$947,457.63	\$800,000.00	\$767,307.27	95.91
01-00-346.1	SALES TAX - HOME RULE	\$1,372,027.90	\$1,200,000.00	\$1,093,989.05	91.16
01-00-347	LOCAL USE TAX	\$144,219.78	\$185,000.00	\$35,281.03	19.07
** TOTAL INTERGOVERNMENTAL REVEN		\$3,468,380.37	\$3,025,000.00	\$2,682,500.49	88.67
	FINES & FORFEITS				
01-00-351	COURT FINES	\$5,819.60	\$7,000.00	\$6,698.07	95.68
01-00-352	POLICE FINES	\$6,084.92	\$10,000.00	\$3,125.00	31.25
01-00-352.2	PD ADMIN FEES	\$500.00	\$0.00	\$1,000.00	999.99
01-00-353.1	COLLECTIONS	\$2,531.00	\$0.00	\$1,359.70	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	\$53,850.11	41.42
01-00-357	MISC FEES & FINES	\$3,757.50	\$5,000.00	\$2,590.00	51.80
** TOTAL FINES & FORFEITS		\$148,643.02	\$157,500.00	\$68,622.88	43.57
	CHARGES FOR SERVICES				
01-00-372	ALARM SYSTEMS & CALLS	\$0.00	\$0.00	\$575.00	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	\$987.61	.00
	OTHER REVENUES				

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	\$126,605.88	126.60
01-00-382	ANTENNA RENTALS	\$246,526.98	\$200,000.00	\$164,309.38	82.15
01-00-383	MISC PROPERTY RENTAL	\$9,790.00	\$6,000.00	\$9,023.60	150.39
01-00-384	REFUNDS & REIMBURSEMENTS	\$22,282.85	\$10,000.00	\$28,523.50	285.23
01-00-388	PARK/REC RENTALS	\$244,626.25	\$225,000.00	\$180,784.75	80.34
01-00-394	SPEC REC DONATION	\$7,625.00	\$7,000.00	\$5,450.00	77.85
01-00-395	MISCELLANEOUS INCOME	\$8,500.00	\$2,000.00	\$0.00	0.00
**	TOTAL OTHER REVENUES	\$794,359.30	\$550,000.00	\$514,697.11	93.58
01-00-999	INTERFUND OPERATING TRANSFER	\$746,752.52	\$1,470,000.00	\$589,961.30	40.13
REVENUE DEPARTMENT 00		\$6,669,321.24	\$6,021,103.00	\$5,569,147.69	92.49
EXPENSE DEPARTMENT 00		\$746,752.52	\$1,470,000.00	\$589,961.30	40.13
NET INCOME/LOSS DEPT 00		\$5,922,568.72	\$4,551,103.00	\$4,979,186.39	.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	\$468,031.65	78.66
01-11-423	SALARIES - ADMIN - OVERTIME	\$4,562.09	\$3,000.00	\$7,691.37	256.37
**	TOTAL SALARIES - ADMIN - EXPE	\$569,376.22	\$597,934.00	\$475,723.02	79.56
	SALARY RELATED EXPENSES - ADMIN				
01-11-451	HEALTH INSURANCE - ADMIN.	\$43,305.31	\$71,274.00	\$35,083.06	49.22
01-11-453	UNEMPLOYMENT INSURANCE - ADMIN	\$1,532.71	\$3,300.00	\$0.00	0.00
**	TOTAL INSURANCE BENEFITS	\$44,838.02	\$74,574.00	\$35,083.06	47.04
	PENSION BENEFITS				
01-11-461	FICA - ADMIN	\$29,659.31	\$36,886.00	\$25,818.89	69.99
01-11-462	RETIREMENT CONTRIBUTION - ADMIN	\$0.00	\$0.00	\$40,215.00	999.99
01-11-463	MEDICARE - ADMIN.	\$7,732.25	\$8,627.00	\$6,663.62	77.24
01-11-464	IMRF - ADMIN.	\$16,015.75	\$35,372.00	\$16,881.11	47.72
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	\$89,578.62	108.07
	OTHER EMPLOYEE BENEFITS				
01-11-472	AUTOMOBILE ALLOWANCE	\$2,200.04	\$2,500.00	\$1,500.03	60.00
**	TOTAL OTHER EMP BENEFITS - AD	\$2,200.04	\$2,500.00	\$1,500.03	60.00
	REPAIRS & MAINTENANCE				
01-11-511	REP & MAINT - BLDG.	\$32,499.30	\$14,500.00	\$27,628.75	190.54
01-11-512	REP & MAINT - EQUIPMENT	\$0.00	\$5,000.00	\$0.00	0.00
**	TOTAL REPAIRS & MAINTENANCE	\$32,499.30	\$19,500.00	\$27,628.75	141.68
	PROFESSIONAL SERVICES				
01-11-531.1	ACCOUNTING	\$70,200.00	\$75,000.00	\$50,575.00	67.43
01-11-531.2	AUDITING	\$19,301.00	\$60,000.00	\$32,071.00	53.45
01-11-531.3	PAYROLL SERVICE	\$5,274.35	\$4,300.00	\$5,017.17	116.67
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	\$66,815.69	49.49
01-11-548	OTHER PROFESSIONAL SERVICES	\$0.00	\$4,000.00	\$318.77	7.96
**	TOTAL PROFESSIONAL SERVICES	\$169,617.18	\$278,300.00	\$156,290.13	56.15
	COMMUNICATIONS				
01-11-551	POSTAGE	\$6,891.49	\$3,000.00	\$253.57	8.45
01-11-552	TELEPHONE	\$4,718.24	\$15,000.00	\$6,274.42	41.82
01-11-553	PUBLISHING/ADV/PROMO	\$28.29	\$5,000.00	\$3,876.26	77.52
01-11-554	PRINTING	\$0.00	\$2,000.00	\$0.00	0.00
**	TOTAL COMMUNICATIONS	\$11,638.02	\$25,000.00	\$10,404.25	41.61
	TRAINING & EDUCATION				
01-11-561	DUES	\$25,031.02	\$20,000.00	\$6,956.80	34.78
01-11-562	TRAVEL EXPENSE	\$0.00	\$1,000.00	\$294.96	29.49
01-11-563	TRAINING	\$8,559.27	\$10,000.00	\$1,535.76	15.35
01-11-564	MEALS	\$0.00	\$1,000.00	\$1,021.36	102.13
**	TOTAL TRAINING & EDUCATION	\$33,590.29	\$32,000.00	\$9,808.88	30.65
	UTILITIES & SERVICE CONTRACTS				
01-11-571	UTILITIES	\$9,640.54	\$4,000.00	\$4,001.53	100.03

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	\$33,426.54	83.56
**	TOTAL UTILITIES & SERVICE CON	\$32,417.34	\$44,000.00	\$37,428.07	85.06
01-11-592	INSURANCE LIABILITY INSURANCE	\$16,521.81	\$25,000.00	\$29,038.82	116.15
**	TOTAL INSURANCE	\$16,521.81	\$25,000.00	\$29,038.82	116.15
	GENERAL EXPENSES				
01-11-651	OFFICE SUPPLIES	\$2,926.12	\$3,000.00	\$3,715.38	123.84
01-11-652	OPERATING SUPPLIES	\$4,066.66	\$6,000.00	\$6,794.14	113.23
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	\$5,543.76	110.87
01-11-657.2	CREDIT CARD FEES	\$2,935.53	\$4,000.00	\$2,347.76	58.69
**	TOTAL GENERAL EXPENSES	\$16,822.30	\$19,000.00	\$19,501.27	102.63
	OTHER EXPENDITURES				
01-11-926	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	\$891,984.90	74.09

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01 01-12-900	GENERAL FUND SPECIAL EVENT FUND EXPENSES	\$112,836.72	\$50,000.00	\$62,498.74	124.99
EXPENSE DEPARTMENT 12		\$112,836.72	\$50,000.00	\$62,498.74	124.99

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	\$60,209.33	54.73
01-14-533.5	CITY PROSECUTOR - PROSECUTION	\$9,467.50	\$15,000.00	\$19,460.00	129.73
01-14-533.6	CITY PROSECUTOR - RETAINER	\$9,600.00	\$9,600.00	\$7,200.00	75.00
EXPENSE DEPARTMENT 14		\$80,657.70	\$134,600.00	\$86,869.33	64.53

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	\$941,733.31	74.72
01-21-421.1	PART TIME- POLICE	\$109,517.35	\$150,000.00	\$121,949.24	81.29
01-21-423	SALARIES - POLICE - OVERTIME	\$253,594.54	\$270,000.00	\$209,261.79	77.50
**	TOTAL SALARIES - POLICE - EX	\$1,593,834.69	\$1,680,221.00	\$1,272,944.34	75.76
	SALARY RELATED EXPENSES-POLICE				
01-21-451	HEALTH INSURANCE - POLICE	\$157,178.97	\$166,312.00	\$118,401.16	71.19
01-21-453	UNEMPLOYMENT INS - POLICE	\$6,838.21	\$11,500.00	\$0.00	0.00
**	TOTAL INSURANCE BENEFITS	\$164,017.18	\$177,812.00	\$118,401.16	66.58
	PENSION BENEFITS				
01-21-461	FICA - POLICE	\$10,579.37	\$12,000.00	\$9,075.72	75.63
01-21-462	RETIREMENT CONTRIBUTION - POLI	\$305,422.63	\$335,915.00	\$333,015.12	99.13
01-21-463	MEDICARE - POLICE	\$22,621.69	\$18,273.00	\$18,155.84	99.35
01-21-464	IMRF-POLICE	\$5,172.83	\$3,457.00	\$3,924.62	113.52
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	\$364,171.30	88.31
	REPAIRS & MAINTENANCE				
01-21-511	REP & MAINT - BUILDING	\$24,980.41	\$5,000.00	\$6,080.33	121.60
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	\$9,223.15	36.89
**	TOTAL REPAIRS & MAINTENANCE	\$57,045.68	\$33,000.00	\$16,312.98	49.43
	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	\$13,334.30	57.97
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	\$89,261.82	48.54
**	TOTAL COMMUNICATIONS	\$202,298.06	\$218,079.00	\$105,287.00	48.27
	TRAINING & EDUCATION				
01-21-561	DUES	\$42,118.10	\$40,000.00	\$29,447.79	73.61
01-21-562	TRAVEL EXPENSES	\$0.00	\$500.00	\$0.00	0.00
01-21-563	TRAINING	\$16,858.11	\$19,000.00	\$16,659.26	87.68
**	TOTAL TRAINING & EDUCATION	\$58,976.21	\$59,500.00	\$46,107.05	77.49
	UTILITIES & SERVICE CONTRACTS				
01-21-571	UTILITIES	\$3,096.95	\$2,000.00	\$2,653.52	132.67
01-21-573	MISC. SERVICE CONTRACTS	\$19,024.62	\$41,000.00	\$8,659.89	21.12
**	TOTAL UTILITIES & SERVICE CON	\$22,121.57	\$43,000.00	\$11,313.41	26.31
	INSURANCE				
01-21-592	LIABILITY INSURANCE	\$91,572.14	\$65,000.00	\$29,038.82	44.67
**	TOTAL INSURANCE	\$91,572.14	\$65,000.00	\$29,038.82	44.67

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	\$1,495.79	29.91
01-21-652	OPERATING SUPPLIES	\$18,212.42	\$25,000.00	\$19,409.99	77.63
01-21-653	UNIFORMS	\$28,682.63	\$20,000.00	\$17,869.12	89.34
01-21-655	AUTOMOTIVE/FUEL/OIL	\$19,479.74	\$30,000.00	\$9,310.66	31.03
**	TOTAL GENERAL EXPENSES	\$70,691.60	\$80,000.00	\$48,085.56	60.10
EXPENSE DEPARTMENT 21		\$2,604,353.65	\$2,776,983.00	\$2,011,661.62	72.44

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	\$30,003.64	99.33
** TOTAL PENSION BENEFITS		\$11,396.64	\$30,203.00	\$30,003.64	99.33
01-22-573	UTILITIES & SERVICE CHARGES MISC CONTRACT SVC - FIRE	\$717,937.72	\$753,938.00	\$544,485.91	72.21
** TOTAL SERVICE CHARGES		\$717,937.72	\$753,938.00	\$544,485.91	72.21
EXPENSE DEPARTMENT 22		\$729,334.36	\$784,141.00	\$574,489.55	73.26

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	\$4,412.54	44.12
**	TOTAL SALARIES-STREET-EXPENSE	\$2,727.49	\$10,000.00	\$4,412.54	44.12
01-41-453	INSURANCE BENEFITS UNEMPLOYMENT INSURANCE - STREE	\$52.45	\$0.00	\$0.00	0.00
**	TOTAL INSURANCE BENEFITS	\$52.45	\$0.00	\$0.00	.00
01-41-461	PENSION BENEFITS FICA - STREET	\$767.98	\$0.00	\$273.62	999.99
01-41-463	MEDICARE - STREET	\$179.62	\$0.00	\$63.98	999.99
01-41-464	IMRF - STREET	\$787.44	\$0.00	\$448.34	999.99
**	TOTAL SALARY RELATED EXPENSES	\$1,735.04	\$0.00	\$785.94	.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	\$41,155.99	205.77
01-41-512	REP & MAINT - EQUIPMENT	\$5,683.77	\$10,000.00	\$4,188.93	41.88
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	\$194,090.07	155.27
01-41-516	REP & MAINT - STREET LIGHTING	\$55,906.30	\$40,000.00	\$6,559.00	16.39
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	\$245,993.99	96.46
01-41-535	PROFESSIONAL SERVICES ENGINEERING FEES	\$33,136.04	\$50,000.00	\$57,563.42	115.12
01-41-548	OTHER PROFESSIONAL SERVICES	\$24,843.24	\$24,000.00	\$20,359.17	84.82
**	TOTAL PROFESSIONAL SERVICES	\$57,979.28	\$74,000.00	\$77,922.59	105.30
01-41-552	COMMUNICATIONS TELEPHONE	\$1,721.68	\$2,000.00	\$2,411.33	120.56
**	TOTAL COMMUNICATIONS	\$1,721.68	\$2,000.00	\$2,411.33	120.56
01-41-561	TRAINING AND EDUCATION DUES	\$6,435.00	\$3,500.00	\$3,217.50CR	91.92-
**	TOTAL TRAINING & EDUCATION	\$6,435.00	\$3,500.00	\$3,217.50CR	91.92-
01-41-571	UTILITIES & SERVICE CHARGES UTILITIES	\$87,455.66	\$70,000.00	\$118,599.86	169.42
01-41-573	MISC SERVICE CONTRACTS	\$164,644.48	\$230,000.00	\$162,674.82	70.72
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	\$281,274.68	83.96
	INSURANCE				

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				
01-41-592	LIABILITY INSURANCE	\$20,725.85	\$24,000.00	\$29,038.81	120.99
**	TOTAL INSURANCE	\$20,725.85	\$24,000.00	\$29,038.81	120.99
	GENERAL SUPPLIES				
01-41-652	OPERATING SUPPLIES	\$7,884.92	\$10,000.00	\$8,413.97	84.13
01-41-654	TRAFFIC CONTROL SIGNS	\$8,110.79	\$15,000.00	\$17,505.38	116.70
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	\$25,919.35	74.05
	OTHER EXPENDITURES				
01-41-915	FORESTRY	\$36,095.32	\$35,000.00	\$5,734.85	16.38
01-41-918	EVERTS PARK	\$12,200.93	\$30,000.00	\$40,291.92	134.30
01-41-920	COMMUNITY BEAUTIFICATION	\$23,396.93	\$20,000.00	\$18,763.73	93.81
01-41-921	HOLIDAY LIGHTING	\$23,379.34	\$25,000.00	\$0.00	0.00
01-41-926	REIMBURSABLE EXPENSES	\$878.00	\$0.00	\$0.00	0.00
01-41-928	MISCELLANEOUS EXPENSE	\$0.00	\$1,000.00	\$0.00	0.00
**	TOTAL OTHER EXPENDITURES	\$95,950.52	\$111,000.00	\$64,790.50	58.36
EXPENSE DEPARTMENT 41		\$656,088.21	\$849,500.00	\$729,332.23	85.85

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
	COMMUNICATIONS				
01-44-552	TELEPHONE	\$1,198.85	\$0.00	\$153.83	999.99
01-44-554	PRINTING	\$0.00	\$1,000.00	\$0.00	0.00
**	TOTAL COMMUNICATIONS	\$1,198.85	\$1,000.00	\$153.83	15.38
	TRAINING & EDUCATION				
01-44-563	TRAINING	\$0.00	\$2,000.00	\$0.00	0.00
**	TOTAL TRAINING & EDUCATION	\$0.00	\$2,000.00	\$0.00	.00
	INSURANCE				
01-44-592	LIABILITY INSURANCE	\$8,772.13	\$5,000.00	\$29,038.81	580.77
**	TOTAL INSURANCE	\$8,772.13	\$5,000.00	\$29,038.81	580.77
	OTHER EXPENDITURES				
01-44-926	REIMBURSABLE EXPENSES	\$47,211.68	\$75,000.00	\$116,683.12	155.57
01-44-928	MISCELLANEOUS EXPENSE	\$0.00	\$10,000.00	\$0.00	0.00
**	TOTAL OTHER EXPENDITURES	\$47,211.68	\$85,000.00	\$116,683.12	137.27
EXPENSE DEPARTMENT 44		\$57,182.66	\$93,000.00	\$145,875.76	156.85

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				
	SALARIES - PARKS & REC - EXPENSE				
01-51-421.1	PART TIME- PARKS & REC	\$80,467.73	\$111,852.00	\$59,723.15	53.39
**	TOTAL SALARIES - PARKS & REC	\$80,467.73	\$111,852.00	\$59,723.15	53.39
	SALARY RELATED EXPENSES-PARKS & HEALTH INSURANCE -PARKS & REC				
01-51-451		\$20,470.58	\$20,359.00	\$13,425.60	65.94
01-51-453	UNEMPLOYMENT INS - PARKS & REC	\$855.37	\$1,000.00	\$0.00	0.00
**	TOTAL INSURANCE BENEFITS	\$21,325.95	\$21,359.00	\$13,425.60	62.85
	PENSION BENEFITS				
01-51-461	FICA - PARKS & REC	\$4,605.64	\$6,935.00	\$3,617.73	52.16
01-51-463	MEDICARE - PARKS & REC	\$1,077.20	\$1,622.00	\$846.06	52.16
01-51-464	IMRF - PARKS & REC	\$2,846.13	\$4,184.00	\$2,040.80	48.77
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	\$6,504.59	41.85
	OTHER BENEFITS				
01-51-472	AUTOMOBILE ALLOWANCE	\$595.00	\$600.00	\$400.00	66.66
**	TOTAL OTHER EMPLOYEE BENEFIT	\$595.00	\$600.00	\$400.00	66.66
	REPAIRS & MAINTENANCE				
01-51-511	REP & MAINT - BUILDING	\$15,556.89	\$15,000.00	\$5,412.18	36.08
01-51-512	REP & MAINT - EQUIPMENT	\$1,403.09	\$1,500.00	\$803.55	53.57
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	\$8,224.31	36.55
	COMMUNICATIONS				
01-51-551	POSTAGE	\$0.00	\$50.00	\$0.00	0.00
01-51-552	TELEPHONE	\$2,211.62	\$2,000.00	\$2,411.31	120.56
**	TOTAL COMMUNICATIONS	\$2,211.62	\$2,050.00	\$2,411.31	117.62
	UTILITIES & SERVICE CONTRACTS				
01-51-571	UTILITIES	\$20,824.77	\$15,000.00	\$6,555.23	43.70
01-51-573	MISC. SERVICE CONTRACTS	\$0.00	\$0.00	\$422.00	999.99
**	TOTAL UTILITIES & SERVICE CON	\$20,824.77	\$15,000.00	\$6,977.23	46.51
	INSURANCE				
01-51-592	LIABILITY INSURANCE	\$12,083.94	\$20,000.00	\$29,038.82	145.19
**	TOTAL INSURANCE	\$12,083.94	\$20,000.00	\$29,038.82	145.19
	GENERAL EXPENSES				
01-51-651	OFFICE SUPPLIES	\$1,001.71	\$1,000.00	\$1,406.09	140.60
01-51-652	OPERATING SUPPLIES	\$995.76	\$0.00	\$632.25	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	\$5,419.14	108.38
**	TOTAL GENERAL EXPENSES	\$3,963.95	\$8,500.00	\$7,457.48	87.73
	OTHER EXPENDITURES				
01-51-915	NSSRA	\$41,152.16	\$50,000.00	\$48,565.74	97.13
01-51-928	MISCELLANEOUS EXPENSE	\$0.00	\$3,500.00	\$0.00	0.00
**	TOTAL OTHER EXPENDITURES	\$41,152.16	\$53,500.00	\$48,565.74	90.77

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	\$182,728.23	67.45

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	\$1,664.33	999.99
**	TOTAL PROFESSIONAL SERVICES	\$15,454.77	\$0.00	\$1,664.33	.00
EXPENSE DEPARTMENT 52		\$15,454.77	\$0.00	\$1,664.33	.00
REVENUE FUND 01		\$6,669,321.24	\$6,021,103.00	\$5,569,147.69	92.49
EXPENSE FUND 01		\$6,197,681.71	\$7,637,519.00	\$5,277,065.99	69.09
NET INCOME/LOSS FUND 01		\$471,639.53	\$1,616,416.00CR	\$292,081.70	.00
NET INCOME/LOSS FUND 01		\$471,639.53	\$1,616,416.00CR	\$292,081.70	.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	\$176,396.50	88.19
15-00-381	INTEREST INCOME	\$30,701.92	\$12,000.00	\$21,805.34	181.71
	EXPENSES				
15-00-653	STREET SALT & SAND & PLOWING	\$156,592.43	\$185,000.00	\$78,750.00	42.56
REVENUE DEPARTMENT 00		\$260,039.76	\$212,000.00	\$198,201.84	93.49
EXPENSE DEPARTMENT 00		\$156,592.43	\$185,000.00	\$78,750.00	42.56
NET INCOME/LOSS DEPT 00		\$103,447.33	\$27,000.00	\$119,451.84	.00
REVENUE FUND 15		\$260,039.76	\$212,000.00	\$198,201.84	93.49
EXPENSE FUND 15		\$156,592.43	\$185,000.00	\$78,750.00	42.56
NET INCOME/LOSS FUND 15		\$103,447.33	\$27,000.00	\$119,451.84	.00
NET INCOME/LOSS FUND 15		\$103,447.33	\$27,000.00	\$119,451.84	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
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	\$354.38	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	\$3,939.65	.00
NET INCOME/LOSS DEPT 00		\$748.91CR	\$0.00	\$3,579.65CR	.00
REVENUE FUND 20		\$2,921.23	\$0.00	\$360.00	.00
EXPENSE FUND 20		\$3,670.14	\$0.00	\$3,939.65	.00
NET INCOME/LOSS FUND 20		\$748.91CR	\$0.00	\$3,579.65CR	.00
NET INCOME/LOSS FUND 20		\$748.91CR	\$0.00	\$3,579.65CR	.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	\$589,961.30	40.13
33-00-862	POLICE CAPITAL	\$32,834.71	\$0.00	\$28,561.49	999.99
33-00-863	STREET CAPITAL	\$9,237.50	\$840,000.00	\$230,772.03	27.47
33-00-864	PARKS & REC CAPITAL	\$735,142.49	\$630,000.00	\$330,627.78	52.48
REVENUE DEPARTMENT 00		\$746,752.52	\$1,470,000.00	\$589,961.30	40.13
EXPENSE DEPARTMENT 00		\$777,214.70	\$1,470,000.00	\$589,961.30	40.13
NET INCOME/LOSS DEPT 00		\$30,462.18CR	\$0.00	\$0.00	.00
REVENUE FUND 33		\$746,752.52	\$1,470,000.00	\$589,961.30	40.13
EXPENSE FUND 33		\$777,214.70	\$1,470,000.00	\$589,961.30	40.13
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	\$2,291,651.46	95.48
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	\$54,182.00	154.80
37-00-555	PROJECT MANAGEMENT	\$2,601,118.23	\$1,970,000.00	\$137,363.18	6.97
37-00-557	INFRASTRUCTURE IMPROVEMENTS	\$0.00	\$200,000.00	\$0.00	0.00
37-00-657	BANK CHARGES	\$141.55	\$0.00	\$202.61	999.99
37-00-710	PRINCIPAL PAYMENT	\$455,000.00	\$470,000.00	\$470,000.00	100.00
37-00-720	BOND INTEREST	\$253,950.00	\$240,300.00	\$240,300.00	100.00
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	\$2,291,651.46	95.44
EXPENSE DEPARTMENT 00		\$3,324,989.54	\$2,932,800.00	\$902,522.79	30.77
NET INCOME/LOSS DEPT 00		\$934,175.79CR	\$531,800.00CR	\$1,389,128.67	.00
REVENUE FUND 37		\$2,390,813.75	\$2,401,000.00	\$2,291,651.46	95.44
EXPENSE FUND 37		\$3,324,989.54	\$2,932,800.00	\$902,522.79	30.77
NET INCOME/LOSS FUND 37		\$934,175.79CR	\$531,800.00CR	\$1,389,128.67	.00
NET INCOME/LOSS FUND 37		\$934,175.79CR	\$531,800.00CR	\$1,389,128.67	.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	\$196,688.47	100.08
40-00-710	BOND PRINCIPAL	\$155,000.00	\$160,000.00	\$160,000.00	100.00
40-00-720	BOND INTEREST	\$43,212.50	\$38,950.00	\$38,950.00	100.00
40-00-725	FISCAL AGENT FEES	\$475.00	\$475.00	\$475.00	100.00
REVENUE DEPARTMENT 00		\$196,945.87	\$196,530.00	\$196,688.47	100.08
EXPENSE DEPARTMENT 00		\$198,687.50	\$199,425.00	\$199,425.00	100.00
NET INCOME/LOSS DEPT 00		\$1,741.63CR	\$2,895.00CR	\$2,736.53CR	.00
REVENUE FUND 40		\$196,945.87	\$196,530.00	\$196,688.47	100.08
EXPENSE FUND 40		\$198,687.50	\$199,425.00	\$199,425.00	100.00
NET INCOME/LOSS FUND 40		\$1,741.63CR	\$2,895.00CR	\$2,736.53CR	.00
NET INCOME/LOSS FUND 40		\$1,741.63CR	\$2,895.00CR	\$2,736.53CR	.00

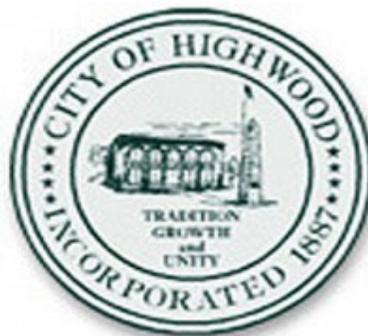
G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
51	WATER & SEWER REVENUES				
51-00-353.1	WATER & SEWER PENALTIES	\$74,875.29	\$20,000.00	\$177,976.44	889.88
51-00-361	WATER INCOME	\$862,567.99	\$940,000.00	\$801,413.69	85.25
51-00-364	SEWER INCOME	\$327,458.66	\$350,000.00	\$283,056.01	80.87
51-00-367	METER SALES	\$438.00	\$0.00	\$5,294.04	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	\$10,504.63	52.52
51-00-389	MISC INCOME	\$25.00	\$0.00	\$71.23	999.99
**	TOTAL REVENUES	\$1,290,832.40	\$1,331,500.00	\$1,278,335.07	96.00
	EXPENSES				
51-00-421	SALARIES - REGULAR	\$138,319.99	\$131,145.00	\$102,782.34	78.37
51-00-423	SALARIES - OVERTIME	\$15,767.11	\$25,000.00	\$13,580.27	54.32
51-00-451	MEDICAL INSURANCE	\$23,058.38	\$25,320.00	\$15,621.20	61.69
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	\$29,038.81	181.49
51-00-461	FICA	\$8,343.46	\$8,131.00	\$6,356.31	78.17
51-00-462	IMRF CONTRIBUTION	\$6,883.98	\$15,737.00	\$4,617.46	29.34
51-00-463	MEDICARE	\$2,150.27	\$1,902.00	\$1,642.86	86.37
51-00-472	AUTO ALLOWANCE	\$500.04	\$1,000.00	\$375.03	37.50
51-00-511	REP & MAINT - BUILDING & GROU	\$4,806.45	\$15,000.00	\$1,853.00	12.35
51-00-512	REP & MAINT - DEPT EQUIPMENT	\$28,868.02	\$35,000.00	\$32,183.11	91.95
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	\$91,846.80	61.23
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	\$11,980.34	95.84
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	\$10,512.00	26.28
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	\$22,400.00	58.94
51-00-532	ENGINEERING	\$6,083.02	\$25,000.00	\$13,029.88	52.11
51-00-533	LEGAL	\$0.00	\$12,500.00	\$0.00	0.00
51-00-534	BANK CHARGES	\$0.00	\$100.00	\$3.50	3.50
51-00-534.1	CREDIT CARD- FEES	\$5,436.16	\$7,000.00	\$4,347.70	62.11
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	\$2,411.33	40.18
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	\$450.00	9.00
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	\$57,642.99	88.68
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	\$112,337.13	51.76
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	\$44,985.94	89.97
51-00-653	UNIFORMS	\$238.43	\$400.00	\$487.94	121.98
51-00-655	AUTOMOTIVE FUEL/OIL	\$406.50	\$2,500.00	\$5,072.58	202.90
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	\$210,000.00	100.00
51-00-740	INTEREST EXPENSE	\$74,406.44	\$71,327.00	\$80,522.90	112.89
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	\$1,278,335.07	96.00
EXPENSE DEPARTMENT 00		\$817,313.68	\$1,681,013.00	\$961,063.35	57.17
NET INCOME/LOSS DEPT 00		\$473,518.72	\$349,513.00CR	\$317,271.72	.00
REVENUE FUND 51		\$1,290,832.40	\$1,331,500.00	\$1,278,335.07	96.00
EXPENSE FUND 51		\$817,313.68	\$1,681,013.00	\$961,063.35	57.17
NET INCOME/LOSS FUND 51		\$473,518.72	\$349,513.00CR	\$317,271.72	.00
NET INCOME/LOSS FUND 51		\$473,518.72	\$349,513.00CR	\$317,271.72	.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	\$73,006.81	81.11
52-00-366	INFRASTRUCTURE FEE	\$30,603.44	\$100,000.00	\$124,099.91	124.09
52-00-381	INTEREST INCOME	\$0.00	\$1,000.00	\$2,136.17	213.61
	EXPENSES				
52-00-896	LEAD LINE REPLACEMENT	\$0.00	\$100,000.00	\$28,453.89	28.45
REVENUE DEPARTMENT 00		\$30,603.44	\$191,000.00	\$199,242.89	104.31
EXPENSE DEPARTMENT 00		\$0.00	\$100,000.00	\$28,453.89	28.45
NET INCOME/LOSS DEPT 00		\$30,603.44	\$91,000.00	\$170,789.00	.00
REVENUE FUND 52		\$30,603.44	\$191,000.00	\$199,242.89	104.31
EXPENSE FUND 52		\$0.00	\$100,000.00	\$28,453.89	28.45
NET INCOME/LOSS FUND 52		\$30,603.44	\$91,000.00	\$170,789.00	.00
NET INCOME/LOSS FUND 52		\$30,603.44	\$91,000.00	\$170,789.00	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
53	GARBAGE FUND				
	REVENUES				
53-00-363	REFUSE BILLINGS	\$352,882.54	\$358,864.00	\$306,080.63	85.29
53-00-364	GARBAGE STICKERS	\$2,177.12	\$2,000.00	\$1,763.68	88.18
53-00-381	INTEREST INCOME	\$11,715.02	\$1,000.00	\$4,682.61	468.26
53-00-385	FRANCHISE FEES	\$27,002.38	\$42,000.00	\$40,503.57	96.43
53-00-421	SALARIES REGULAR	\$22,443.37	\$19,425.00	\$10,602.87	54.58
53-00-451	HEALTHCARE - GARBAGE	\$4,823.53	\$4,383.00	\$3,117.07	71.11
53-00-453	UNEMPLOYMENT INSURANCE	\$66.50	\$250.00	\$0.00	0.00
53-00-461	FICA	\$1,509.17	\$1,204.00	\$647.40	53.77
53-00-463	MEDICARE	\$352.96	\$282.00	\$151.43	53.69
53-00-464	IMRF - GARBAGE	\$1,239.25	\$2,331.00	\$449.41	19.27
53-00-531.1	ACCOUNTING SERVICES	\$5,400.00	\$5,100.00	\$4,025.00	78.92
53-00-534.1	CREDIT CARD FEES	\$2,500.61	\$2,500.00	\$1,999.93	79.99
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	\$301,366.75	79.36
53-00-652	OPERATING SUPPLIES	\$0.00	\$2,500.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$393,777.06	\$403,864.00	\$353,030.49	87.41
EXPENSE DEPARTMENT 00		\$380,123.53	\$420,176.00	\$322,359.86	76.72
NET INCOME/LOSS DEPT 00		\$13,653.53	\$16,312.00CR	\$30,670.63	.00
REVENUE FUND 53		\$393,777.06	\$403,864.00	\$353,030.49	87.41
EXPENSE FUND 53		\$380,123.53	\$420,176.00	\$322,359.86	76.72
NET INCOME/LOSS FUND 53		\$13,653.53	\$16,312.00CR	\$30,670.63	.00
NET INCOME/LOSS FUND 53		\$13,653.53	\$16,312.00CR	\$30,670.63	.00

**City of Highwood
Financial Report
For Ten Months Ended February 28, 2026**



CITY OF HIGHWOOD

83%

Financial Report Budget to Actual Summary For Ten Months Ended February 28, 2026

<u>Funds</u>	<u>Actual</u>	<u>Budget</u>	<u>%</u>	<u>Budget Remaining</u>
<u>General Fund</u>				
Revenue	\$ 6,070,202	\$ 6,021,103	100.8%	\$ 49,099
Expenditures	<u>5,034,477</u>	<u>6,167,519</u>	<u>81.6%</u>	<u>1,133,042</u>
Net before transfers	<u>1,035,725</u>	<u>(146,416)</u>		<u>1,182,141</u>
Transfers out	<u>(697,875)</u>	<u>(1,470,000)</u>	<u>47.5%</u>	<u>772,125</u>
Net	\$ 337,850	\$ (1,616,416)		\$ 1,954,266
<u>Enterprise Funds</u>				
Revenue	\$ 1,883,261	\$ 1,926,364	97.8%	\$ (43,103)
Expenditures	<u>1,510,702</u>	<u>2,201,189</u>	<u>68.6%</u>	<u>690,487</u>
Net	\$ 372,559	\$ (274,825)		\$ 647,384
<u>All Other Funds</u>				
Revenue	\$ 2,708,514	\$ 2,809,530	96.4%	\$ (101,016)
Expenditures	<u>1,916,095</u>	<u>4,787,225</u>	<u>40.0%</u>	<u>2,871,130</u>
Net before transfers	<u>792,419</u>	<u>(1,977,695)</u>		<u>2,770,114</u>
Transfers in	<u>697,875</u>	<u>1,470,000</u>	<u>47.5%</u>	<u>(772,125)</u>
Net	\$ 1,490,294	\$ (507,695)		\$ 1,997,989

CITY OF HIGHWOOD
General Fund Revenue
Ten Months Ended February 28, 2026
Unaudited

83%

	<u>FY 26</u> <u>Budget</u>	<u>YTD February</u> <u>2026</u>	<u>% of</u> <u>Budget</u>	<u>YTD February</u> <u>2025</u>	<u>Difference</u>
<u>Taxes</u>					
Property Taxes	\$ 1,468,453	\$ 1,467,063	99.9%	\$ 1,398,395	\$ 68,668
Utility Taxes	285,000	256,232	89.9%	245,682	10,550
Gas Tax	120,000	119,129	99.3%	92,556	26,573
Cannabis Tax	120,000	90,470	75.4%	114,997	(24,527)
Total Taxes	<u>1,993,453</u>	<u>1,932,894</u>	<u>97.0%</u>	<u>1,851,630</u>	<u>81,264</u>
<u>Licenses</u>					
Liquor License	115,000	122,665	106.7%	130,823	(8,158)
Grease Trap Fees	2,000	1,680	84.0%	2,230	(550)
Other Licenses	20,500	31,106	151.7%	18,290	12,816
Total Licenses	<u>137,500</u>	<u>155,451</u>	<u>113.1%</u>	<u>151,343</u>	<u>4,108</u>
<u>Permits</u>					
Building Permits	75,000	229,566	306.1%	63,511	166,055
Sandwich Board Permits	150	20	13.3%	20	-
Parking Stickers & Meters	25,000	23,144	92.6%	23,213	(69)
Cable Franchise Fee	50,000	43,898	87.8%	47,356	(3,458)
Valet Parking Permits	3,500	500	14.3%	500	-
Miscellaneous Permits	4,000	775	19.4%	1,000	(225)
Total Permits	<u>157,650</u>	<u>297,903</u>	<u>189.0%</u>	<u>135,600</u>	<u>162,303</u>
<u>Intergovernmental</u>					
Illinois State Income Tax	750,000	782,927	104.4%	744,284	38,643
Personal Property Replacement	15,000	11,679	77.9%	12,459	(780)
911 Dispatch	75,000	68,672	91.6%	81,125	(12,453)
Sales Tax	800,000	849,115	106.1%	785,672	63,443
Home Rule Sales Tax	1,200,000	1,207,195	100.6%	1,144,328	62,867
Local Use Tax	185,000	38,268	20.7%	146,701	(108,433)
Total Intergovernmental	<u>3,025,000</u>	<u>2,957,856</u>	<u>97.8%</u>	<u>2,914,569</u>	<u>43,287</u>

CITY OF HIGHWOOD
General Fund Revenue
Ten Months Ended February 28, 2026
Unaudited

83%

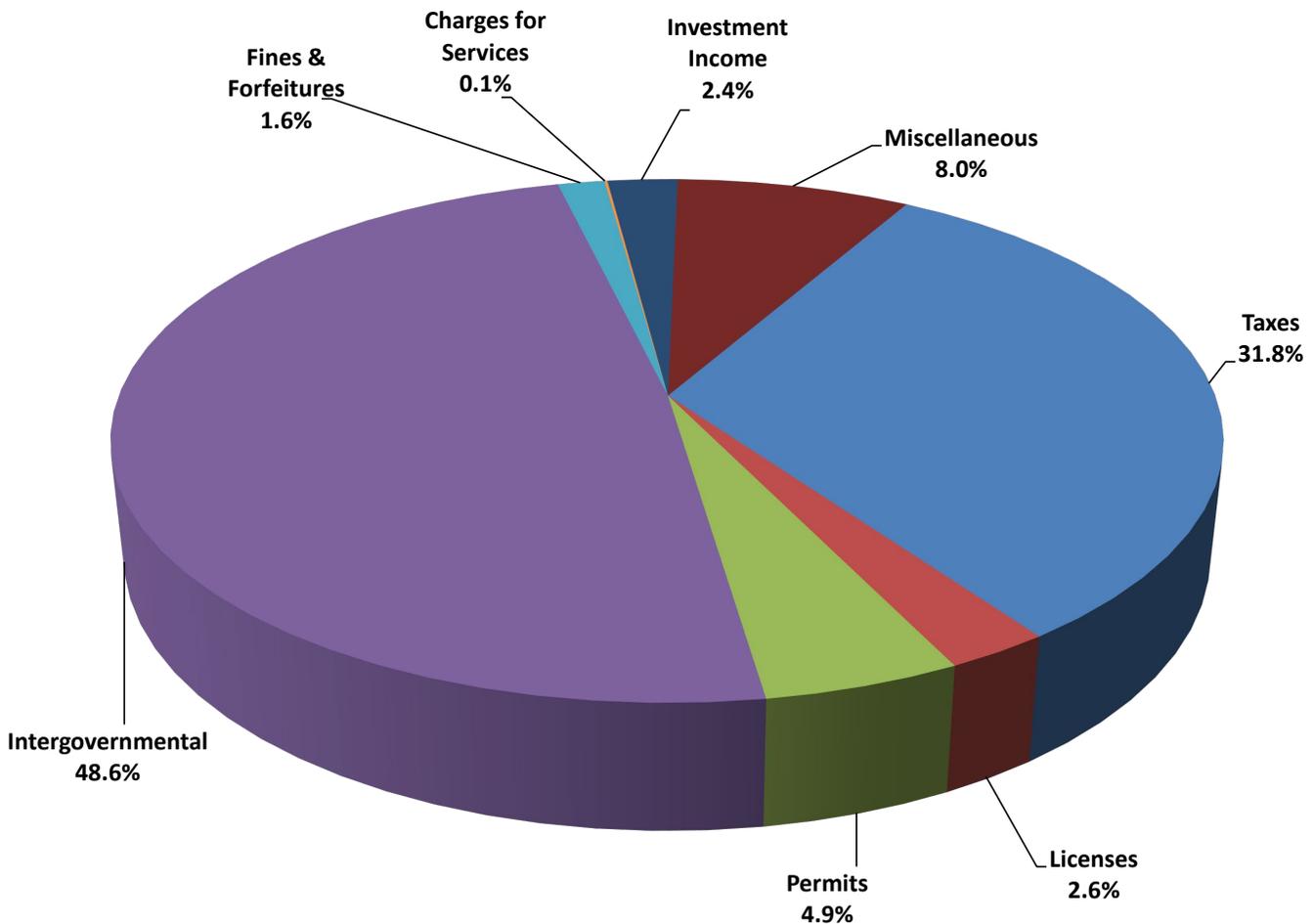
	<u>FY 26</u> <u>Budget</u>	<u>YTD February</u> <u>2026</u>	<u>% of</u> <u>Budget</u>	<u>YTD February</u> <u>2025</u>	<u>Difference</u>
<u>Fines & Forfeitures</u>					
Court Fines	7,000	9,261	132.3%	5,643	3,618
Police Fines	10,000	3,250	32.5%	5,435	(2,185)
Collections	-	1,360	0.0%	2,395	(1,035)
Zoning/Planning Fees	2,500	-	0.0%	2,100	(2,100)
Building Fees	3,000	-	0.0%	1,990	(1,990)
Rental Inspection Fees	130,000	78,500	60.4%	28,155	50,345
Miscellaneous	5,000	3,800	76.0%	17,820	(14,020)
Total Fines & Forfeitures	<u>157,500</u>	<u>96,171</u>	<u>61.1%</u>	<u>63,538</u>	<u>32,633</u>
<u>Charges for Services</u>					
Sale of Property	-	-	0.0%	3,000	(3,000)
TFSC Fees	-	-	0.0%	100	(100)
Alarm Systems & Calls	-	575	0.0%	-	575
Miscellaneous	-	413	0.0%	108	305
Total Charges for Services	<u>-</u>	<u>988</u>	<u>0.0%</u>	<u>3,208</u>	<u>(2,220)</u>
<u>Investment Income</u>	<u>100,000</u>	<u>142,871</u>	<u>142.9%</u>	<u>134,618</u>	<u>8,253</u>
<u>Miscellaneous</u>					
Antenna Rentals	200,000	240,872	120.4%	159,793	81,079
Miscellaneous Property Rentals	6,000	9,524	158.7%	8,070	1,454
Refunds & Reimbursements	10,000	28,523	285.2%	20,547	7,976
Park Rentals	225,000	198,594	88.3%	206,089	(7,495)
Donations	7,000	8,195	117.1%	6,275	1,920
Miscellaneous	2,000	360	18.0%	-	360
Total Miscellaneous	<u>450,000</u>	<u>486,068</u>	<u>108.0%</u>	<u>400,774</u>	<u>85,294</u>
Total	<u>\$ 6,021,103</u>	<u>\$ 6,070,202</u>	<u>100.8%</u>	<u>\$ 5,655,280</u>	<u>\$ 414,922</u>

CITY OF HIGHWOOD
GENERAL FUND REVENUE SUMMARY
Ten Months Ended February 28, 2026
Unaudited

83%

Source	YTD February 2026	YTD February 2025	Dollar Change	Percent Change	YTD February 2026 Percent Total
Taxes	\$ 1,932,894	\$ 1,851,630	\$ 81,264	4.4%	31.8%
Licenses	155,451	151,343	4,108	2.7%	2.6%
Permits	297,903	135,600	162,303	119.7%	4.9%
Intergovernmental	2,957,856	2,914,569	43,287	1.5%	48.6%
Fines & Forfeitures	96,171	63,538	32,633	51.4%	1.6%
Charges for Services	988	3,208	(2,220)	-69.2%	0.1%
Investment Income	142,871	134,618	8,253	6.1%	2.4%
Miscellaneous	486,068	400,774	85,294	21.3%	8.0%
Total	\$ 6,070,202	\$ 5,655,280	\$ 414,922	7.3%	100.0%

**February YTD 2026
Revenue by Source**



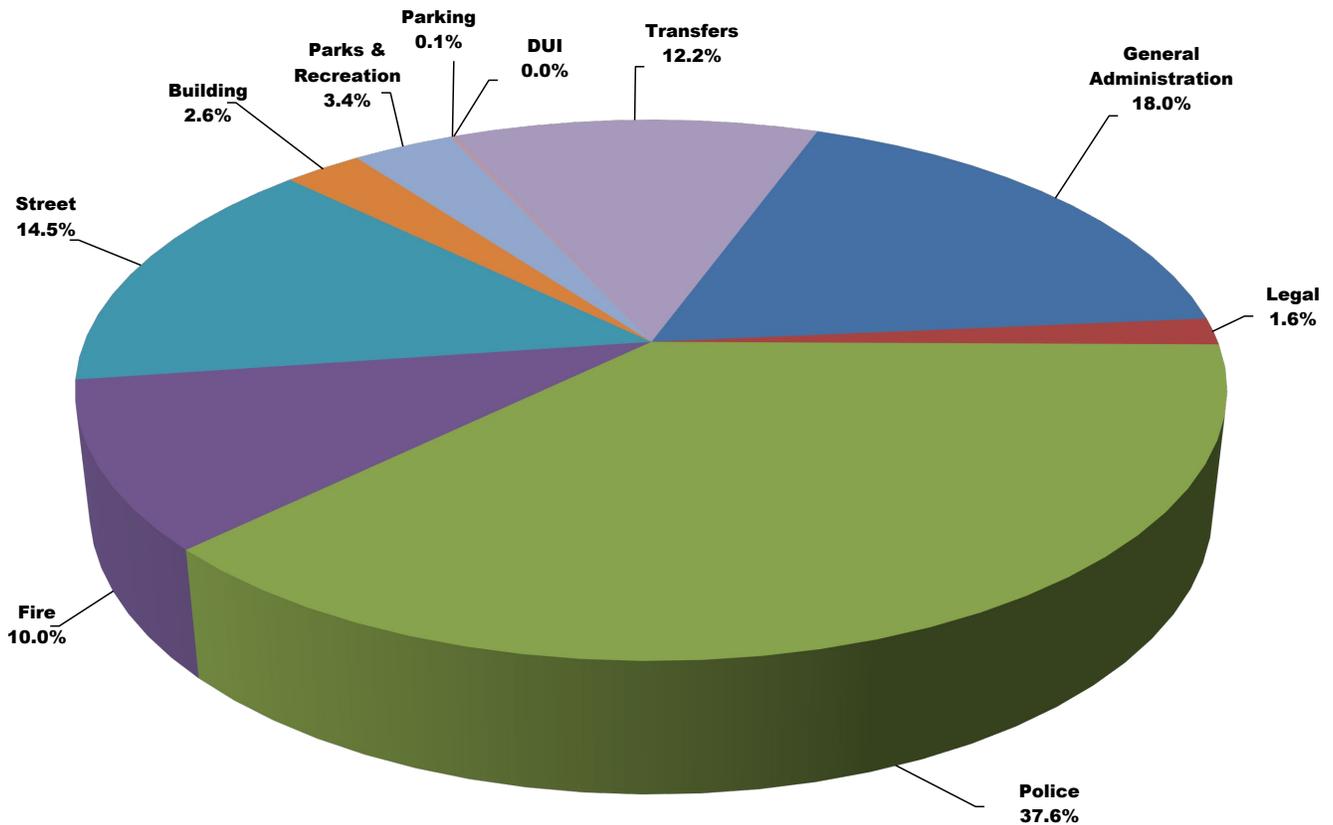
CITY OF HIGHWOOD
GENERAL FUND EXPENDITURES SUMMARY
 Ten Months Ended February 28, 2026

83%

Unaudited

Department	FY26 Budget	YTD February 2026	% of Budget	YTD February 2025	Dollar Change	YTD February 2026 Percent Total
General Administration	\$ 1,253,893	\$ 1,033,711	82.4%	\$ 906,433	\$ 127,278	18.0%
Legal	134,600	92,368	68.6%	63,948	28,420	1.6%
Police	2,776,983	2,155,685	77.6%	2,300,207	(144,522)	37.6%
Fire	784,141	574,490	73.3%	549,850	24,640	10.0%
Street	849,500	829,920	97.7%	458,785	371,135	14.5%
Building	93,000	149,040	160.3%	53,135	95,905	2.6%
Parks & Recreation	270,902	195,281	72.1%	199,774	(4,493)	3.4%
Parking	-	3,982	0.0%	3,766	216	0.1%
DUI	4,500	-	0.0%	-	-	0.0%
Transfers	1,470,000	697,875	47.5%	576,096	121,779	12.2%
Total after transfers	\$ 7,637,519	\$ 5,732,352	75.1%	\$ 5,111,994	\$ 620,358	100.0%

**February YTD 2026
Expenditures by Department**



CITY OF HIGHWOOD
ENTERPRISE FUNDS SUMMARY
Ten Months Ended February 28, 2026
Unaudited

83%

	FY26 Budget	YTD February 2026	% of Budget	YTD February 2025	Difference
<u>Water & Sewer Fund</u>					
Revenue	\$ 1,331,500	\$ 1,277,667	96.0%	\$ 1,139,303	\$ 138,364
Expenditures	1,681,013	1,128,714	67.1%	1,053,385	(75,329)
Change in net position	\$ (349,513)	\$ 148,953		\$ 85,918	\$ 63,035
<u>Water Infrastructure Fund</u>					
Revenue	\$ 191,000	\$ 215,573	112.9%	\$ -	\$ 215,573
Expenditures	100,000	28,454	28.5%	-	(28,454)
Change in net position	\$ 91,000	\$ 187,119		\$ -	\$ 187,119
<u>Garbage Fund</u>					
Revenue	\$ 403,864	\$ 390,021	96.6%	\$ 336,433	\$ 53,588
Expenditures	420,176	353,534	84.1%	292,469	(61,065)
Change in net position	\$ (16,312)	\$ 36,487		\$ 43,964	\$ (7,477)
<u>Total Enterprise Funds</u>					
Revenue	\$ 1,926,364	\$ 1,883,261	97.8%	\$ 1,475,736	\$ 407,525
Expenditures	2,201,189	1,510,702	68.6%	1,345,854	(164,848)
Change in net position	\$ (274,825)	\$ 372,559		\$ 129,882	\$ 242,677

CITY OF HIGHWOOD
OTHER FUNDS SUMMARY
Ten Months Ended February 28, 2026
Unaudited

83%

	FY26 Budget	YTD February 2026	% of Budget	YTD February 2025	Difference
<u>Motor Fuel Tax Fund</u>					
Revenue	\$ 212,000	\$ 220,175	103.9%	\$ 218,070	\$ 2,105
Expenditures	185,000	105,000	56.8%	77,842	(27,158)
Net	\$ 27,000	\$ 115,175		\$ 140,228	\$ (25,053)
<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	697,875	47.5%	576,096	(121,779)
Net before transfers	(1,470,000)	(697,875)		(576,096)	(121,779)
Transfers in	1,470,000	697,875	47.5%	576,096	121,779
Net	\$ -	\$ -		\$ -	\$ -
<u>TIF Project/Expense Fund</u>					
Revenue	\$ 2,401,000	\$ 2,291,651	95.4%	\$ 2,390,814	\$ (99,163)
Expenditures	2,932,800	913,795	31.2%	4,234,575	3,320,780
Net	\$ (531,800)	\$ 1,377,856		\$ (1,843,761)	\$ 3,221,617
<u>Debt Service Fund</u>					
Revenue	\$ 196,530	\$ 196,688	100.1%	\$ 196,946	\$ (258)
Expenditures	199,425	199,425	100.0%	198,688	(737)
Net	\$ (2,895)	\$ (2,737)		\$ (1,742)	\$ (995)
<u>Total All Other Funds</u>					
Revenue	\$ 2,809,530	\$ 2,708,514	96.4%	\$ 2,805,830	\$ (97,316)
Expenditures	4,787,225	1,916,095	40.0%	5,157,611	3,241,516
Net before transfers	(1,977,695)	792,419		(2,351,781)	3,144,200
Transfers in	1,470,000	697,875	47.5%	576,096	121,779
Net	\$ (507,695)	\$ 1,490,294		\$ (1,775,685)	\$ 3,265,979

CITY OF HIGHWOOD

Property Tax Collections as of February 28, 2026

83%

Fund	FY26			FY25		
	Actual Collections	Budgeted Collections	Percentage Collected	Actual Collections	Budgeted Collections	Percentage Collected
General	\$ 307,350	\$ 298,397	103.00%	\$ 303,934	\$ 298,397	101.86%
Special Recreation	49,541	50,000	99.08%	49,724	50,000	99.45%
Bonds	196,688	196,530	100.08%	196,946	196,062	100.45%
Police Pension	333,015	335,915	99.14%	305,423	307,163	99.43%
Fire Pension	30,004	30,203	99.34%	11,397	11,514	98.98%
Fire & EMS	747,153	753,938	99.10%	727,917	731,979	99.45%
TIF	2,291,651	2,400,000	95.49%	2,390,163	2,100,000	113.82%
Totals	<u>\$ 3,955,402</u>	<u>\$ 4,064,983</u>		<u>\$ 3,985,504</u>	<u>\$ 3,695,115</u>	

CITY OF HIGHWOOD

83%

CASH BALANCES

Fund Name	Fund #	February 2026	February 2025	Difference
General	01	\$ 362,909.61	\$ 632,703.62	\$ (269,794.01)
MFT	15	-	-	-
Parking	20	142,855.41	99,509.02	43,346.39
Capital	33	-	-	-
T.I.F.	37	77,569.80	140,963.03	(63,393.23)
Debt	40	41,587.15	44,323.68	(2,736.53)
Water & Sewer	51	-	-	-
Water Infrastructure	52	170,888.61	-	170,888.61
Garbage	53	124.63	15,688.27	(15,563.64)
Escrow	78	50,966.39	35,509.15	15,457.24
TOTAL:		<u>\$ 846,901.60</u>	<u>\$ 968,696.77</u>	<u>\$ (121,795.17)</u>

INVESTMENT BALANCES

Fund Name	Fund #	February 2026	February 2025	Difference
General	01	5,232,598.96	4,269,349.17	963,249.79
MFT	15	698,853.18	698,391.47	461.71
Water & Sewer	51	635,163.73	622,649.69	12,514.04
Water Infrastructure	52	2,294.02	-	2,294.02
Garbage	53	47,435.44	1,847.75	45,587.69
TOTAL:		<u>\$ 6,616,345.33</u>	<u>\$ 5,592,238.08</u>	<u>\$ 1,024,107.25</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	\$307,349.70	103.00
01-00-301.21	REAL ESTATE TAX POL PEN	\$305,422.63	\$335,915.00	\$333,015.12	99.13
01-00-301.22	REAL ESTATE TAXES FIRE PEN	\$11,396.64	\$30,203.00	\$30,003.64	99.33
01-00-301.31	REAL ESTATE TAX FIRE & EMS	\$727,916.74	\$753,938.00	\$747,153.53	99.10
01-00-301.51	REAL ESTATE TAXES - SPEC REC	\$49,723.80	\$50,000.00	\$49,541.40	99.08
01-00-302	UTILITY TAX - TELECOMMUNICATIO	\$44,154.87	\$55,000.00	\$45,693.83	83.07
01-00-303	UTILITY TAX - ELECTRIC	\$127,680.69	\$130,000.00	\$129,856.93	99.88
01-00-304	UTILITY TAX - GAS	\$115,531.00	\$100,000.00	\$80,681.00	80.68
01-00-305	MUNICIPAL GAS TAX	\$103,500.96	\$120,000.00	\$119,128.92	99.27
01-00-306	CANNABIS TAX	\$137,046.66	\$120,000.00	\$90,470.20	75.39
** TOTAL TAXES		\$1,926,307.84	\$1,993,453.00	\$1,932,894.27	96.96
	LICENSE REVENUE				
01-00-321	LIQUOR LICENSES	\$143,487.50	\$115,000.00	\$122,665.00	106.66
01-00-324	GREASE TRAP FEES	\$2,370.00	\$2,000.00	\$1,680.00	84.00
01-00-326	TOW TRUCK REG FEE	\$700.00	\$500.00	\$750.00	150.00
01-00-328	OTHER LICENSES	\$20,370.00	\$20,000.00	\$30,355.67	151.77
** TOTAL LICENSE REVENUE		\$166,927.50	\$137,500.00	\$155,450.67	113.05
	PERMIT REVENUE				
01-00-331	BUILDING PERMITS	\$88,283.86	\$75,000.00	\$229,565.71	306.08
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	\$23,144.24	92.57
01-00-336	CABLE FRANCHAISE FEES	\$46,504.83	\$50,000.00	\$43,898.51	87.79
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	\$297,903.46	188.96
	INTERGOVERNMENTAL REVENUES				
01-00-341	STATE INCOME TAX - REGULAR	\$901,747.87	\$750,000.00	\$782,927.33	104.39
01-00-342	PERS PROPERTY REPL TAX	\$10,347.55	\$15,000.00	\$11,678.85	77.85
01-00-343	911 DISPTACH	\$92,579.64	\$75,000.00	\$68,671.62	91.56
01-00-345	SALES TAX - REGULAR	\$947,457.63	\$800,000.00	\$849,114.75	106.13
01-00-346.1	SALES TAX - HOME RULE	\$1,372,027.90	\$1,200,000.00	\$1,207,195.01	100.59
01-00-347	LOCAL USE TAX	\$144,219.78	\$185,000.00	\$38,268.03	20.68
** TOTAL INTERGOVERNMENTAL REVEN		\$3,468,380.37	\$3,025,000.00	\$2,957,855.59	97.78
	FINES & FORFEITS				
01-00-351	COURT FINES	\$5,819.60	\$7,000.00	\$9,261.45	132.30
01-00-352	POLICE FINES	\$6,084.92	\$10,000.00	\$3,250.00	32.50
01-00-352.2	PD ADMIN FEES	\$500.00	\$0.00	\$1,000.00	999.99
01-00-353.1	COLLECTIONS	\$2,531.00	\$0.00	\$1,359.70	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	\$78,500.11	60.38
01-00-357	MISC FEES & FINES	\$3,757.50	\$5,000.00	\$2,800.00	56.00
** TOTAL FINES & FORFEITS		\$148,643.02	\$157,500.00	\$96,171.26	61.06
	CHARGES FOR SERVICES				
01-00-372	ALARM SYSTEMS & CALLS	\$0.00	\$0.00	\$575.00	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	\$987.61	.00
	OTHER REVENUES				

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	\$142,871.27	142.87
01-00-382	ANTENNA RENTALS	\$246,526.98	\$200,000.00	\$240,872.50	120.43
01-00-383	MISC PROPERTY RENTAL	\$9,790.00	\$6,000.00	\$9,523.60	158.72
01-00-384	REFUNDS & REIMBURSEMENTS	\$22,282.85	\$10,000.00	\$28,523.50	285.23
01-00-388	PARK/REC RENTALS	\$244,626.25	\$225,000.00	\$198,593.75	88.26
01-00-394	SPEC REC DONATION	\$7,625.00	\$7,000.00	\$8,195.00	117.07
01-00-395	MISCELLANEOUS INCOME	\$8,500.00	\$2,000.00	\$0.00	0.00
**	TOTAL OTHER REVENUES	\$794,359.30	\$550,000.00	\$628,579.62	114.28
01-00-999	INTERFUND OPERATING TRANSFER	\$746,752.52	\$1,470,000.00	\$697,874.61	47.47
REVENUE DEPARTMENT 00		\$6,669,321.24	\$6,021,103.00	\$6,069,842.48	100.80
EXPENSE DEPARTMENT 00		\$746,752.52	\$1,470,000.00	\$697,874.61	47.47
NET INCOME/LOSS DEPT 00		\$5,922,568.72	\$4,551,103.00	\$5,371,967.87	.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	\$513,511.37	86.31
01-11-423	SALARIES - ADMIN - OVERTIME	\$4,562.09	\$3,000.00	\$7,691.37	256.37
**	TOTAL SALARIES - ADMIN - EXPE	\$569,376.22	\$597,934.00	\$521,202.74	87.16
	SALARY RELATED EXPENSES - ADMIN				
01-11-451	HEALTH INSURANCE - ADMIN.	\$43,305.31	\$71,274.00	\$38,444.90	53.93
01-11-453	UNEMPLOYMENT INSURANCE - ADMIN	\$1,532.71	\$3,300.00	\$191.72	5.80
**	TOTAL INSURANCE BENEFITS	\$44,838.02	\$74,574.00	\$38,636.62	51.80
	PENSION BENEFITS				
01-11-461	FICA - ADMIN	\$29,659.31	\$36,886.00	\$28,523.71	77.32
01-11-462	RETIREMENT CONTRIBUTION - ADMIN	\$0.00	\$0.00	\$40,215.00	999.99
01-11-463	MEDICARE - ADMIN.	\$7,732.25	\$8,627.00	\$7,296.22	84.57
01-11-464	IMRF - ADMIN.	\$16,015.75	\$35,372.00	\$18,229.91	51.53
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	\$94,264.84	113.72
	OTHER EMPLOYEE BENEFITS				
01-11-472	AUTOMOBILE ALLOWANCE	\$2,200.04	\$2,500.00	\$1,666.70	66.66
**	TOTAL OTHER EMP BENEFITS - AD	\$2,200.04	\$2,500.00	\$1,666.70	66.66
	REPAIRS & MAINTENANCE				
01-11-511	REP & MAINT - BLDG.	\$32,499.30	\$14,500.00	\$28,622.75	197.39
01-11-512	REP & MAINT - EQUIPMENT	\$0.00	\$5,000.00	\$0.00	0.00
**	TOTAL REPAIRS & MAINTENANCE	\$32,499.30	\$19,500.00	\$28,622.75	146.78
	PROFESSIONAL SERVICES				
01-11-531.1	ACCOUNTING	\$70,200.00	\$75,000.00	\$56,425.00	75.23
01-11-531.2	AUDITING	\$19,301.00	\$60,000.00	\$32,071.00	53.45
01-11-531.3	PAYROLL SERVICE	\$5,274.35	\$4,300.00	\$5,454.67	126.85
01-11-532	ENGINEERING	\$9,158.47	\$0.00	\$2,059.07	999.99
01-11-537	COMPUTER SUPPORT	\$65,683.36	\$135,000.00	\$76,089.34	56.36
01-11-548	OTHER PROFESSIONAL SERVICES	\$0.00	\$4,000.00	\$3,171.87	79.29
**	TOTAL PROFESSIONAL SERVICES	\$169,617.18	\$278,300.00	\$175,270.95	62.97
	COMMUNICATIONS				
01-11-551	POSTAGE	\$6,891.49	\$3,000.00	\$253.57	8.45
01-11-552	TELEPHONE	\$4,718.24	\$15,000.00	\$7,014.63	46.76
01-11-553	PUBLISHING/ADV/PROMO	\$28.29	\$5,000.00	\$3,876.26	77.52
01-11-554	PRINTING	\$0.00	\$2,000.00	\$0.00	0.00
**	TOTAL COMMUNICATIONS	\$11,638.02	\$25,000.00	\$11,144.46	44.57
	TRAINING & EDUCATION				
01-11-561	DUES	\$25,031.02	\$20,000.00	\$7,531.80	37.65
01-11-562	TRAVEL EXPENSE	\$0.00	\$1,000.00	\$294.96	29.49
01-11-563	TRAINING	\$8,559.27	\$10,000.00	\$1,535.76	15.35
01-11-564	MEALS	\$0.00	\$1,000.00	\$1,021.36	102.13
**	TOTAL TRAINING & EDUCATION	\$33,590.29	\$32,000.00	\$10,383.88	32.44
	UTILITIES & SERVICE CONTRACTS				
01-11-571	UTILITIES	\$9,640.54	\$4,000.00	\$4,077.11	101.92

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	\$34,625.78	86.56
**	TOTAL UTILITIES & SERVICE CON	\$32,417.34	\$44,000.00	\$38,702.89	87.96
01-11-592	INSURANCE LIABILITY INSURANCE	\$16,521.81	\$25,000.00	\$29,038.82	116.15
**	TOTAL INSURANCE	\$16,521.81	\$25,000.00	\$29,038.82	116.15
	GENERAL EXPENSES				
01-11-651	OFFICE SUPPLIES	\$2,926.12	\$3,000.00	\$3,989.19	132.97
01-11-652	OPERATING SUPPLIES	\$4,066.66	\$6,000.00	\$7,454.65	124.24
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	\$6,452.18	129.04
01-11-657.2	CREDIT CARD FEES	\$2,935.53	\$4,000.00	\$2,849.00	71.22
**	TOTAL GENERAL EXPENSES	\$16,822.30	\$19,000.00	\$21,845.25	114.97
	OTHER EXPENDITURES				
01-11-926	REIMBURSABLE EXPENSES	\$0.00	\$100.00	\$0.00	0.00
01-11-927	REFUNDS	\$0.00	\$100.00	\$190.00	190.00
01-11-928	MISCELLANEOUS EXPENSE	\$103.46	\$3,000.00	\$242.62	8.08
**	TOTAL OTHER EXPENDITURES	\$103.46	\$3,200.00	\$432.62	13.51
	OTHER FINANCING USES				
**	TOTAL ADMIN EXP	\$0.00	\$0.00	\$0.00	.00
EXPENSE DEPARTMENT 11		\$983,031.29	\$1,203,893.00	\$971,212.52	80.67

G/L ACCT NUMBER	TITLE	LAST YR YEAR 25 ACTUAL	CURR YR YEAR 26 BUDGET	CURR YR YEAR 26 YTD	PERCENT REV/EXP
01 01-12-900	GENERAL FUND SPECIAL EVENT FUND EXPENSES	\$112,836.72	\$50,000.00	\$62,498.74	124.99
EXPENSE DEPARTMENT 12		\$112,836.72	\$50,000.00	\$62,498.74	124.99

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	\$65,570.85	59.60
01-14-533.5	CITY PROSECUTOR - PROSECUTION	\$9,467.50	\$15,000.00	\$18,797.50	125.31
01-14-533.6	CITY PROSECUTOR - RETAINER	\$9,600.00	\$9,600.00	\$8,000.00	83.33
EXPENSE DEPARTMENT 14		\$80,657.70	\$134,600.00	\$92,368.35	68.62

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	\$1,035,315.83	82.15
01-21-421.1	PART TIME- POLICE	\$109,517.35	\$150,000.00	\$127,982.06	85.32
01-21-423	SALARIES - POLICE - OVERTIME	\$253,594.54	\$270,000.00	\$226,268.01	83.80
**	TOTAL SALARIES - POLICE - EX	\$1,593,834.69	\$1,680,221.00	\$1,389,565.90	82.70
	SALARY RELATED EXPENSES-POLICE				
01-21-451	HEALTH INSURANCE - POLICE	\$157,178.97	\$166,312.00	\$130,052.48	78.19
01-21-453	UNEMPLOYMENT INS - POLICE	\$6,838.21	\$11,500.00	\$471.20	4.09
**	TOTAL INSURANCE BENEFITS	\$164,017.18	\$177,812.00	\$130,523.68	73.40
	PENSION BENEFITS				
01-21-461	FICA - POLICE	\$10,579.37	\$12,000.00	\$9,527.37	79.39
01-21-462	RETIREMENT CONTRIBUTION - POLI	\$305,422.63	\$335,915.00	\$333,015.12	99.13
01-21-463	MEDICARE - POLICE	\$22,621.69	\$18,273.00	\$19,816.22	108.44
01-21-464	IMRF-POLICE	\$5,172.83	\$3,457.00	\$4,238.60	122.60
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	\$366,597.31	88.89
	REPAIRS & MAINTENANCE				
01-21-511	REP & MAINT - BUILDING	\$24,980.41	\$5,000.00	\$6,080.33	121.60
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	\$10,665.51	42.66
**	TOTAL REPAIRS & MAINTENANCE	\$57,045.68	\$33,000.00	\$17,755.34	53.80
	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	\$14,540.76	63.22
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	\$89,261.82	48.54
**	TOTAL COMMUNICATIONS	\$202,298.06	\$218,079.00	\$106,493.46	48.83
	TRAINING & EDUCATION				
01-21-561	DUES	\$42,118.10	\$40,000.00	\$30,496.80	76.24
01-21-562	TRAVEL EXPENSES	\$0.00	\$500.00	\$0.00	0.00
01-21-563	TRAINING	\$16,858.11	\$19,000.00	\$16,848.41	88.67
**	TOTAL TRAINING & EDUCATION	\$58,976.21	\$59,500.00	\$47,345.21	79.57
	UTILITIES & SERVICE CONTRACTS				
01-21-571	UTILITIES	\$3,096.95	\$2,000.00	\$2,729.10	136.45
01-21-573	MISC. SERVICE CONTRACTS	\$19,024.62	\$41,000.00	\$9,196.17	22.42
**	TOTAL UTILITIES & SERVICE CON	\$22,121.57	\$43,000.00	\$11,925.27	27.73
	INSURANCE				
01-21-592	LIABILITY INSURANCE	\$91,572.14	\$65,000.00	\$29,038.82	44.67
**	TOTAL INSURANCE	\$91,572.14	\$65,000.00	\$29,038.82	44.67

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	\$1,690.35	33.80
01-21-652	OPERATING SUPPLIES	\$18,212.42	\$25,000.00	\$21,725.48	86.90
01-21-653	UNIFORMS	\$28,682.63	\$20,000.00	\$23,098.11	115.49
01-21-655	AUTOMOTIVE/FUEL/OIL	\$19,479.74	\$30,000.00	\$9,925.74	33.08
**	TOTAL GENERAL EXPENSES	\$70,691.60	\$80,000.00	\$56,439.68	70.54
EXPENSE DEPARTMENT 21		\$2,604,353.65	\$2,776,983.00	\$2,155,684.67	77.62

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	\$30,003.64	99.33
** TOTAL PENSION BENEFITS		\$11,396.64	\$30,203.00	\$30,003.64	99.33
01-22-573	UTILITIES & SERVICE CHARGES MISC CONTRACT SVC - FIRE	\$717,937.72	\$753,938.00	\$544,485.91	72.21
** TOTAL SERVICE CHARGES		\$717,937.72	\$753,938.00	\$544,485.91	72.21
EXPENSE DEPARTMENT 22		\$729,334.36	\$784,141.00	\$574,489.55	73.26

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	\$4,829.80	48.29
**	TOTAL SALARIES-STREET-EXPENSE	\$2,727.49	\$10,000.00	\$4,829.80	48.29
01-41-453	INSURANCE BENEFITS UNEMPLOYMENT INSURANCE - STREE	\$52.45	\$0.00	\$3.12	999.99
**	TOTAL INSURANCE BENEFITS	\$52.45	\$0.00	\$3.12	.00
01-41-461	PENSION BENEFITS FICA - STREET	\$767.98	\$0.00	\$299.49	999.99
01-41-463	MEDICARE - STREET	\$179.62	\$0.00	\$70.03	999.99
01-41-464	IMRF - STREET	\$787.44	\$0.00	\$448.34	999.99
**	TOTAL SALARY RELATED EXPENSES	\$1,735.04	\$0.00	\$817.86	.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	\$41,599.99	207.99
01-41-512	REP & MAINT - EQUIPMENT	\$5,683.77	\$10,000.00	\$4,188.93	41.88
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	\$224,223.85	179.37
01-41-516	REP & MAINT - STREET LIGHTING	\$55,906.30	\$40,000.00	\$22,551.85	56.37
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	\$292,564.62	114.73
01-41-535	PROFESSIONAL SERVICES ENGINEERING FEES	\$33,136.04	\$50,000.00	\$67,028.97	134.05
01-41-548	OTHER PROFESSIONAL SERVICES	\$24,843.24	\$24,000.00	\$22,510.05	93.79
**	TOTAL PROFESSIONAL SERVICES	\$57,979.28	\$74,000.00	\$89,539.02	120.99
01-41-552	COMMUNCIATIONS TELEPHONE	\$1,721.68	\$2,000.00	\$3,305.37	165.26
**	TOTAL COMMUNICATIONS	\$1,721.68	\$2,000.00	\$3,305.37	165.26
01-41-561	TRAINING AND EDUCATION DUES	\$6,435.00	\$3,500.00	\$3,217.50CR	91.92-
**	TOTAL TRAINING & EDUCATION	\$6,435.00	\$3,500.00	\$3,217.50CR	91.92-
01-41-571	UTILITIES & SERVICE CHARGES UTILITIES	\$87,455.66	\$70,000.00	\$119,573.37	170.81
01-41-573	MISC SERVICE CONTRACTS	\$164,644.48	\$230,000.00	\$201,582.64	87.64
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	\$321,156.01	95.86
	INSURANCE				

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				
01-41-592	LIABILITY INSURANCE	\$20,725.85	\$24,000.00	\$29,038.81	120.99
**	TOTAL INSURANCE	\$20,725.85	\$24,000.00	\$29,038.81	120.99
	GENERAL SUPPLIES				
01-41-652	OPERATING SUPPLIES	\$7,884.92	\$10,000.00	\$8,413.97	84.13
01-41-654	TRAFFIC CONTROL SIGNS	\$8,110.79	\$15,000.00	\$17,988.38	119.92
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	\$26,402.35	75.43
	OTHER EXPENDITURES				
01-41-915	FORESTRY	\$36,095.32	\$35,000.00	\$5,734.85	16.38
01-41-918	EVERTS PARK	\$12,200.93	\$30,000.00	\$40,981.92	136.60
01-41-920	COMMUNITY BEAUTIFICATION	\$23,396.93	\$20,000.00	\$18,763.73	93.81
01-41-921	HOLIDAY LIGHTING	\$23,379.34	\$25,000.00	\$0.00	0.00
01-41-926	REIMBURSABLE EXPENSES	\$878.00	\$0.00	\$0.00	0.00
01-41-928	MISCELLANEOUS EXPENSE	\$0.00	\$1,000.00	\$0.00	0.00
**	TOTAL OTHER EXPENDITURES	\$95,950.52	\$111,000.00	\$65,480.50	58.99
	EXPENSE DEPARTMENT 41	\$656,088.21	\$849,500.00	\$829,919.96	97.69

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 BUILDING / ZONING / COMM. DEV. SALARIES - BLDG - EXPENSES				
**	TOTAL SALARIES - BLDG - EXPE	\$0.00	\$0.00	\$0.00	.00
	COMMUNICATIONS				
01-44-552	TELEPHONE	\$1,198.85	\$0.00	\$307.66	999.99
01-44-554	PRINTING	\$0.00	\$1,000.00	\$0.00	0.00
**	TOTAL COMMUNICATIONS	\$1,198.85	\$1,000.00	\$307.66	30.76
	TRAINING & EDUCATION				
01-44-563	TRAINING	\$0.00	\$2,000.00	\$0.00	0.00
**	TOTAL TRAINING & EDUCATION	\$0.00	\$2,000.00	\$0.00	.00
	INSURANCE				
01-44-592	LIABILITY INSURANCE	\$8,772.13	\$5,000.00	\$29,038.81	580.77
**	TOTAL INSURANCE	\$8,772.13	\$5,000.00	\$29,038.81	580.77
	OTHER EXPENDITURES				
01-44-926	REIMBURSABLE EXPENSES	\$47,211.68	\$75,000.00	\$119,694.06	159.59
01-44-928	MISCELLANEOUS EXPENSE	\$0.00	\$10,000.00	\$0.00	0.00
**	TOTAL OTHER EXPENDITURES	\$47,211.68	\$85,000.00	\$119,694.06	140.81
EXPENSE DEPARTMENT 44		\$57,182.66	\$93,000.00	\$149,040.53	160.25

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				
	SALARIES - PARKS & REC - EXPENSE				
01-51-421.1	PART TIME- PARKS & REC	\$80,467.73	\$111,852.00	\$65,526.45	58.58
**	TOTAL SALARIES - PARKS & REC	\$80,467.73	\$111,852.00	\$65,526.45	58.58
	SALARY RELATED EXPENSES-PARKS & HEALTH INSURANCE -PARKS & REC				
01-51-451	UNEMPLOYMENT INS - PARKS & REC	\$20,470.58	\$20,359.00	\$14,945.51	73.40
01-51-453		\$855.37	\$1,000.00	\$43.90	4.39
**	TOTAL INSURANCE BENEFITS	\$21,325.95	\$21,359.00	\$14,989.41	70.17
	PENSION BENEFITS				
01-51-461	FICA - PARKS & REC	\$4,605.64	\$6,935.00	\$3,969.47	57.23
01-51-463	MEDICARE - PARKS & REC	\$1,077.20	\$1,622.00	\$928.33	57.23
01-51-464	IMRF - PARKS & REC	\$2,846.13	\$4,184.00	\$2,215.19	52.94
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	\$7,112.99	45.76
	OTHER BENEFITS				
01-51-472	AUTOMOBILE ALLOWANCE	\$595.00	\$600.00	\$445.00	74.16
**	TOTAL OTHER EMPLOYEE BENEFIT	\$595.00	\$600.00	\$445.00	74.16
	REPAIRS & MAINTENANCE				
01-51-511	REP & MAINT - BUILDING	\$15,556.89	\$15,000.00	\$5,443.38	36.28
01-51-512	REP & MAINT - EQUIPMENT	\$1,403.09	\$1,500.00	\$803.55	53.57
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	\$8,255.51	36.69
	COMMUNICATIONS				
01-51-551	POSTAGE	\$0.00	\$50.00	\$0.00	0.00
01-51-552	TELEPHONE	\$2,211.62	\$2,000.00	\$3,305.35	165.26
**	TOTAL COMMUNICATIONS	\$2,211.62	\$2,050.00	\$3,305.35	161.23
	UTILITIES & SERVICE CONTRACTS				
01-51-571	UTILITIES	\$20,824.77	\$15,000.00	\$7,508.30	50.05
01-51-573	MISC. SERVICE CONTRACTS	\$0.00	\$0.00	\$422.00	999.99
**	TOTAL UTILITIES & SERVICE CON	\$20,824.77	\$15,000.00	\$7,930.30	52.86
	INSURANCE				
01-51-592	LIABILITY INSURANCE	\$12,083.94	\$20,000.00	\$29,038.82	145.19
**	TOTAL INSURANCE	\$12,083.94	\$20,000.00	\$29,038.82	145.19
	GENERAL EXPENSES				
01-51-651	OFFICE SUPPLIES	\$1,001.71	\$1,000.00	\$1,747.20	174.72
01-51-652	OPERATING SUPPLIES	\$995.76	\$0.00	\$665.96	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	\$6,034.20	120.68
**	TOTAL GENERAL EXPENSES	\$3,963.95	\$8,500.00	\$8,447.36	99.38
	OTHER EXPENDITURES				
01-51-915	NSSRA	\$41,152.16	\$50,000.00	\$48,565.74	97.13
01-51-928	MISCELLANEOUS EXPENSE	\$0.00	\$3,500.00	\$0.00	0.00
**	TOTAL OTHER EXPENDITURES	\$41,152.16	\$53,500.00	\$48,565.74	90.77

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	\$193,616.93	71.47

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	\$1,664.33	999.99
**	TOTAL PROFESSIONAL SERVICES	\$15,454.77	\$0.00	\$1,664.33	.00
EXPENSE DEPARTMENT 52		\$15,454.77	\$0.00	\$1,664.33	.00
REVENUE FUND 01		\$6,669,321.24	\$6,021,103.00	\$6,069,842.48	100.80
EXPENSE FUND 01		\$6,197,681.71	\$7,637,519.00	\$5,728,370.19	75.00
NET INCOME/LOSS FUND 01		\$471,639.53	\$1,616,416.00CR	\$341,472.29	.00
NET INCOME/LOSS FUND 01		\$471,639.53	\$1,616,416.00CR	\$341,472.29	.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	\$196,339.34	98.16
15-00-381	INTEREST INCOME	\$30,701.92	\$12,000.00	\$23,835.61	198.63
	EXPENSES				
15-00-653	STREET SALT & SAND & PLOWING	\$156,592.43	\$185,000.00	\$105,000.00	56.75
REVENUE DEPARTMENT 00		\$260,039.76	\$212,000.00	\$220,174.95	103.85
EXPENSE DEPARTMENT 00		\$156,592.43	\$185,000.00	\$105,000.00	56.75
NET INCOME/LOSS DEPT 00		\$103,447.33	\$27,000.00	\$115,174.95	.00
REVENUE FUND 15		\$260,039.76	\$212,000.00	\$220,174.95	103.85
EXPENSE FUND 15		\$156,592.43	\$185,000.00	\$105,000.00	56.75
NET INCOME/LOSS FUND 15		\$103,447.33	\$27,000.00	\$115,174.95	.00
NET INCOME/LOSS FUND 15		\$103,447.33	\$27,000.00	\$115,174.95	.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	\$397.16	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	\$3,982.43	.00
NET INCOME/LOSS DEPT 00		\$748.91CR	\$0.00	\$3,622.43CR	.00
REVENUE FUND 20		\$2,921.23	\$0.00	\$360.00	.00
EXPENSE FUND 20		\$3,670.14	\$0.00	\$3,982.43	.00
NET INCOME/LOSS FUND 20		\$748.91CR	\$0.00	\$3,622.43CR	.00
NET INCOME/LOSS FUND 20		\$748.91CR	\$0.00	\$3,622.43CR	.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	\$697,874.61	47.47
33-00-862	POLICE CAPITAL	\$32,834.71	\$0.00	\$28,561.49	999.99
33-00-863	STREET CAPITAL	\$9,237.50	\$840,000.00	\$338,685.34	40.31
33-00-864	PARKS & REC CAPITAL	\$735,142.49	\$630,000.00	\$330,627.78	52.48
REVENUE DEPARTMENT 00		\$746,752.52	\$1,470,000.00	\$697,874.61	47.47
EXPENSE DEPARTMENT 00		\$777,214.70	\$1,470,000.00	\$697,874.61	47.47
NET INCOME/LOSS DEPT 00		\$30,462.18CR	\$0.00	\$0.00	.00
REVENUE FUND 33		\$746,752.52	\$1,470,000.00	\$697,874.61	47.47
EXPENSE FUND 33		\$777,214.70	\$1,470,000.00	\$697,874.61	47.47
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	\$2,291,651.46	95.48
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	\$60,530.54	172.94
37-00-555	PROJECT MANAGEMENT	\$2,601,118.23	\$1,970,000.00	\$142,243.18	7.22
37-00-557	INFRASTRUCTURE IMPROVEMENTS	\$0.00	\$200,000.00	\$0.00	0.00
37-00-657	BANK CHARGES	\$141.55	\$0.00	\$245.95	999.99
37-00-710	PRINCIPAL PAYMENT	\$455,000.00	\$470,000.00	\$470,000.00	100.00
37-00-720	BOND INTEREST	\$253,950.00	\$240,300.00	\$240,300.00	100.00
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	\$2,291,651.46	95.44
EXPENSE DEPARTMENT 00		\$3,324,989.54	\$2,932,800.00	\$913,794.67	31.15
NET INCOME/LOSS DEPT 00		\$934,175.79CR	\$531,800.00CR	\$1,377,856.79	.00
REVENUE FUND 37		\$2,390,813.75	\$2,401,000.00	\$2,291,651.46	95.44
EXPENSE FUND 37		\$3,324,989.54	\$2,932,800.00	\$913,794.67	31.15
NET INCOME/LOSS FUND 37		\$934,175.79CR	\$531,800.00CR	\$1,377,856.79	.00
NET INCOME/LOSS FUND 37		\$934,175.79CR	\$531,800.00CR	\$1,377,856.79	.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	\$196,688.47	100.08
40-00-710	BOND PRINCIPAL	\$155,000.00	\$160,000.00	\$160,000.00	100.00
40-00-720	BOND INTEREST	\$43,212.50	\$38,950.00	\$38,950.00	100.00
40-00-725	FISCAL AGENT FEES	\$475.00	\$475.00	\$475.00	100.00
REVENUE DEPARTMENT 00		\$196,945.87	\$196,530.00	\$196,688.47	100.08
EXPENSE DEPARTMENT 00		\$198,687.50	\$199,425.00	\$199,425.00	100.00
NET INCOME/LOSS DEPT 00		\$1,741.63CR	\$2,895.00CR	\$2,736.53CR	.00
REVENUE FUND 40		\$196,945.87	\$196,530.00	\$196,688.47	100.08
EXPENSE FUND 40		\$198,687.50	\$199,425.00	\$199,425.00	100.00
NET INCOME/LOSS FUND 40		\$1,741.63CR	\$2,895.00CR	\$2,736.53CR	.00
NET INCOME/LOSS FUND 40		\$1,741.63CR	\$2,895.00CR	\$2,736.53CR	.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	\$177,183.96	885.91
51-00-361	WATER INCOME	\$862,567.99	\$940,000.00	\$800,975.14	85.21
51-00-364	SEWER INCOME	\$327,458.66	\$350,000.00	\$282,908.61	80.83
51-00-367	METER SALES	\$438.00	\$0.00	\$5,294.04	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	\$11,214.96	56.07
51-00-389	MISC INCOME	\$25.00	\$0.00	\$71.23	999.99
**	TOTAL REVENUES	\$1,290,832.40	\$1,331,500.00	\$1,277,666.97	95.95
	EXPENSES				
51-00-421	SALARIES - REGULAR	\$138,319.99	\$131,145.00	\$119,446.84	91.07
51-00-423	SALARIES - OVERTIME	\$15,767.11	\$25,000.00	\$15,082.91	60.33
51-00-451	MEDICAL INSURANCE	\$23,058.38	\$25,320.00	\$17,381.36	68.64
51-00-453	UNEMPLOYMENT INSURANCE	\$403.05	\$1,000.00	\$49.20	4.92
51-00-454	WORKER'S COMP INSURANCE	\$15,395.50	\$16,000.00	\$29,038.81	181.49
51-00-461	FICA	\$8,343.46	\$8,131.00	\$7,462.02	91.77
51-00-462	IMRF CONTRIBUTION	\$6,883.98	\$15,737.00	\$4,980.59	31.64
51-00-463	MEDICARE	\$2,150.27	\$1,902.00	\$1,901.45	99.97
51-00-472	AUTO ALLOWANCE	\$500.04	\$1,000.00	\$416.70	41.67
51-00-511	REP & MAINT - BUILDING & GROU	\$4,806.45	\$15,000.00	\$1,853.00	12.35
51-00-512	REP & MAINT - DEPT EQUIPMENT	\$28,868.02	\$35,000.00	\$32,183.11	91.95
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	\$108,346.80	72.23
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	\$12,197.34	97.57
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	\$10,512.00	26.28
51-00-522	SEDIMENT DISPOSAL	\$9,070.00	\$14,000.00	\$11,400.00	81.42
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	\$25,100.00	66.05
51-00-532	ENGINEERING	\$6,083.02	\$25,000.00	\$13,029.88	52.11
51-00-533	LEGAL	\$0.00	\$12,500.00	\$0.00	0.00
51-00-534	BANK CHARGES	\$0.00	\$100.00	\$3.50	3.50
51-00-534.1	CREDIT CARD- FEES	\$5,436.16	\$7,000.00	\$5,275.94	75.37
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	\$2,565.16	42.75
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	\$500.00	10.00
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	\$66,300.74	102.00
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	\$136,529.81	62.91
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	\$46,678.40	93.35
51-00-653	UNIFORMS	\$238.43	\$400.00	\$487.94	121.98
51-00-655	AUTOMOTIVE FUEL/OIL	\$406.50	\$2,500.00	\$5,687.64	227.50
51-00-700	IL EPA LOAN REPAYMENT	\$0.00	\$139,201.00	\$133,900.70	96.19
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	\$210,000.00	100.00
51-00-740	INTEREST EXPENSE	\$74,406.44	\$71,327.00	\$96,148.94	134.80
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	\$1,277,666.97	95.95
EXPENSE DEPARTMENT 00		\$817,313.68	\$1,681,013.00	\$1,128,714.25	67.14
NET INCOME/LOSS DEPT 00		\$473,518.72	\$349,513.00CR	\$148,952.72	.00
REVENUE FUND 51		\$1,290,832.40	\$1,331,500.00	\$1,277,666.97	95.95
EXPENSE FUND 51		\$817,313.68	\$1,681,013.00	\$1,128,714.25	67.14
NET INCOME/LOSS FUND 51		\$473,518.72	\$349,513.00CR	\$148,952.72	.00
NET INCOME/LOSS FUND 51		\$473,518.72	\$349,513.00CR	\$148,952.72	.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	\$89,179.09	99.08
52-00-366	INFRASTRUCTURE FEE	\$30,603.44	\$100,000.00	\$124,099.91	124.09
52-00-381	INTEREST INCOME	\$0.00	\$1,000.00	\$2,294.02	229.40
	EXPENSES				
52-00-896	LEAD LINE REPLACEMENT	\$0.00	\$100,000.00	\$28,453.89	28.45
REVENUE DEPARTMENT 00		\$30,603.44	\$191,000.00	\$215,573.02	112.86
EXPENSE DEPARTMENT 00		\$0.00	\$100,000.00	\$28,453.89	28.45
NET INCOME/LOSS DEPT 00		\$30,603.44	\$91,000.00	\$187,119.13	.00
REVENUE FUND 52		\$30,603.44	\$191,000.00	\$215,573.02	112.86
EXPENSE FUND 52		\$0.00	\$100,000.00	\$28,453.89	28.45
NET INCOME/LOSS FUND 52		\$30,603.44	\$91,000.00	\$187,119.13	.00
NET INCOME/LOSS FUND 52		\$30,603.44	\$91,000.00	\$187,119.13	.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	\$305,853.71	85.22
53-00-364	GARBAGE STICKERS	\$2,177.12	\$2,000.00	\$1,763.68	88.18
53-00-381	INTEREST INCOME	\$11,715.02	\$1,000.00	\$4,998.31	499.83
53-00-385	FRANCHISE FEES	\$27,002.38	\$42,000.00	\$77,405.04	184.29
53-00-421	SALARIES REGULAR	\$22,443.37	\$19,425.00	\$11,607.67	59.75
53-00-451	HEALTHCARE - GARBAGE	\$4,823.53	\$4,383.00	\$3,464.74	79.04
53-00-453	UNEMPLOYMENT INSURANCE	\$66.50	\$250.00	\$3.00	1.20
53-00-461	FICA	\$1,509.17	\$1,204.00	\$708.86	58.87
53-00-463	MEDICARE	\$352.96	\$282.00	\$165.81	58.79
53-00-464	IMRF - GARBAGE	\$1,239.25	\$2,331.00	\$482.36	20.69
53-00-531.1	ACCOUNTING SERVICES	\$5,400.00	\$5,100.00	\$4,475.00	87.74
53-00-534.1	CREDIT CARD FEES	\$2,500.61	\$2,500.00	\$2,426.92	97.07
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	\$330,199.85	86.96
53-00-652	OPERATING SUPPLIES	\$0.00	\$2,500.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$393,777.06	\$403,864.00	\$390,020.74	96.57
EXPENSE DEPARTMENT 00		\$380,123.53	\$420,176.00	\$353,534.21	84.13
NET INCOME/LOSS DEPT 00		\$13,653.53	\$16,312.00CR	\$36,486.53	.00
REVENUE FUND 53		\$393,777.06	\$403,864.00	\$390,020.74	96.57
EXPENSE FUND 53		\$380,123.53	\$420,176.00	\$353,534.21	84.13
NET INCOME/LOSS FUND 53		\$13,653.53	\$16,312.00CR	\$36,486.53	.00
NET INCOME/LOSS FUND 53		\$13,653.53	\$16,312.00CR	\$36,486.53	.00

AGENDA MEMO
Committee of the Whole
March 17, 2026

ISSUE STATEMENT

Consideration of a resolution approving an ARC application for Astra Nails 410 Green Bay Rd.

BACKGROUND/HISTORY

The owner of Astra Nails has submitted an ARC application for consideration of a new wall sign located at the property of 410 Green Bay Rd.

The sign meets the 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 sign application presented or direct the applicant to resubmit and provide an alternative more durable material for the proposed sign.

STAFF/COMMITTEE RECOMMENDATION

Staff recommends an alternative, more durable material for the proposed sign.

ALTERNATE CONSIDERATION

Approving the submitted application is an alternate consideration.

ATTACHMENTS

-Application and backup



CITY OF HIGHWOOD
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 HIGHWOOD, IL 60040
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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: ASTRA NAILS
 Address of Project: 410 Green Bay Rd

Owner Information

Name: Enkhtsetseg Adiyasuren
 Home Address: 4906 Hull street
 City: Skokie State: IL Zip: 60077
 Telephone: 510-710-2021

Applicant Information

Name: Enkhtsetseg Adiyasuren
 Home Address: 4906 Hull street
 City: Skokie State: IL Zip: 60077
 Telephone Number: 510-710-2021

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] Date: 03/03/26

Print Name and Title / Position: Enkhtsetseg Adiyasuren



**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

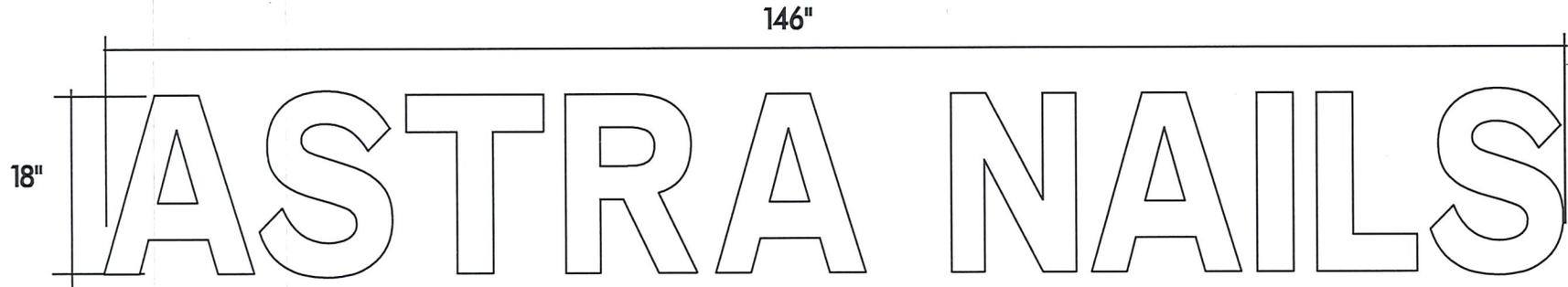
Sign Submittal Requirements

(5 paper copies and 1 digital copy are required)

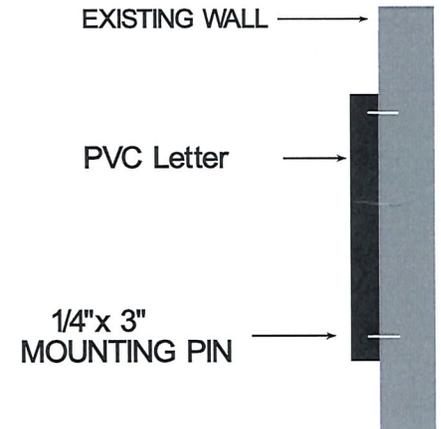
The following items **MUST** be submitted to the City of Highwood before consideration by the Appearance Review Committee

1. **Completed application** (available at City Hall or City's website)
2. **Type of sign (check all that apply)**
 Wall Awning/canopy Window
 Sandwich board Monument Other (specify) _____
3. **Full-color rendering, or retouched photograph showing sign(s) in relationship to building**
4. **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
5. **Photographs showing adjacent properties and views from subject property.**
6. **Actual samples of awning, canopy, or sign material**
7. **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
8. **Sign variation requests**

PVC Channel Letters Sign(Non-Illuminated)



- * 3/4" Thickness White PVC cut letters
- * Font: Sans Serif Grotes
- * Front facade of the Building square footage: 420 Sq.Ft.
- * Front facade of sign available area square footage: 120 Sq.Ft.
- * Total Sign square footage: 18.25 Sq.Ft.



Client Name

ASTRA NAILS

410 Green Bay Rd
Highwood, IL 60040

Approved by:

Signature: _____

Print Name: _____

Date: _____



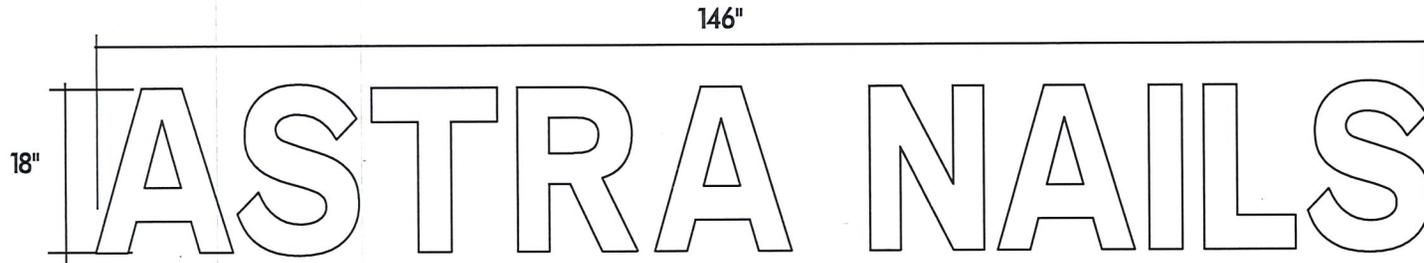
ALL WAY SIGN

4453 N. Elston Ave. Chicago, IL 60630

773-988-6057

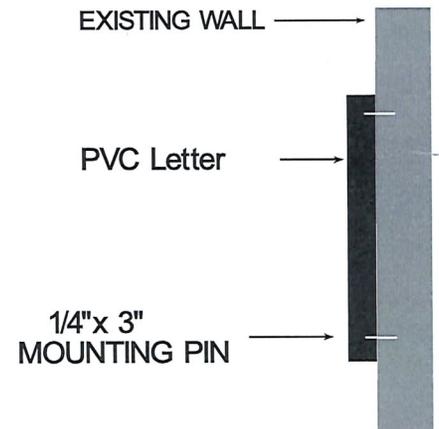
Email: allwaysign93@yahoo.com

PVC Channel Letters Sign(Non-Illuminated)



Scale: 1/2"=1'00"

- * 3/4" Thickness White PVC cut letters
- * Font: Ssn Serif Grotes



Client Name

ASTRA NAILS
410 Green Bay Rd
Highwood, IL 60040

Approved by:

Signature: _____

Print Name: _____

Date: _____



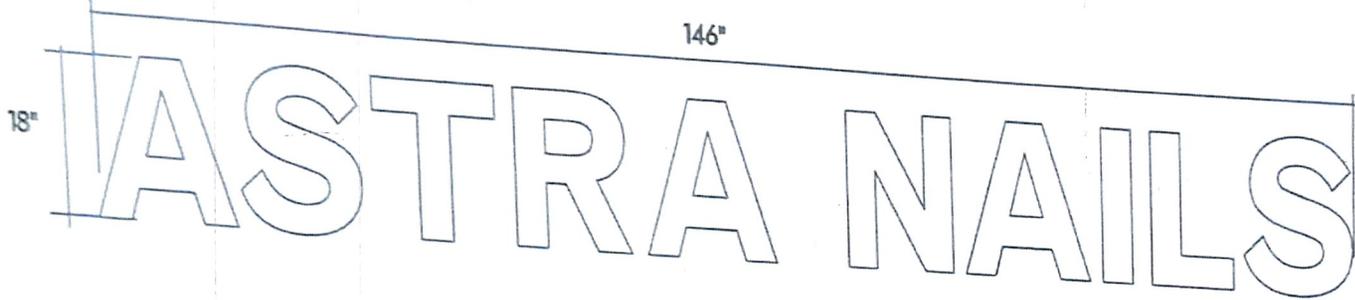
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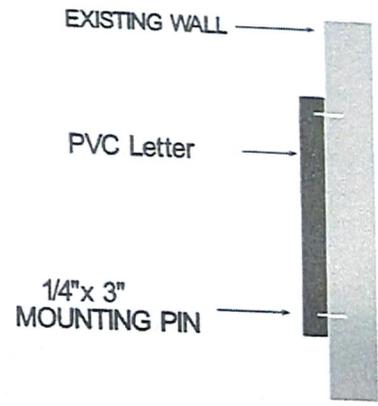
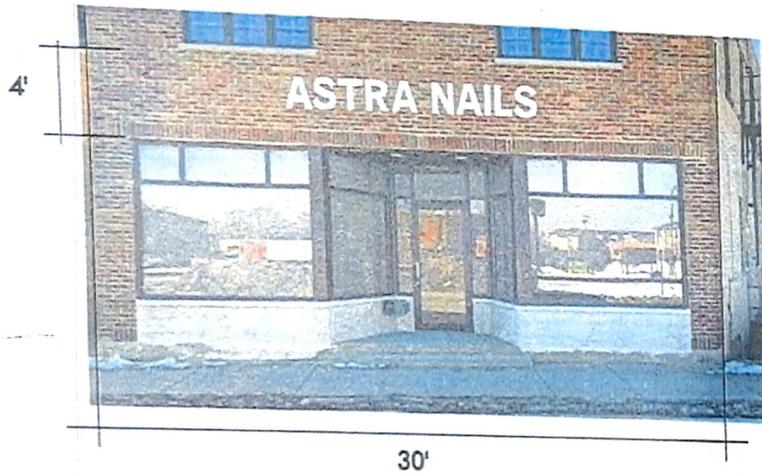
Email: allwaysign93@yahoo.com

PVC Channel Letters Sign(Non-Illuminated)



Scale: 1/2"=1'00"

- 3/4" Thickness White PVC cut letters
- Font: Ssn Serif Grotes



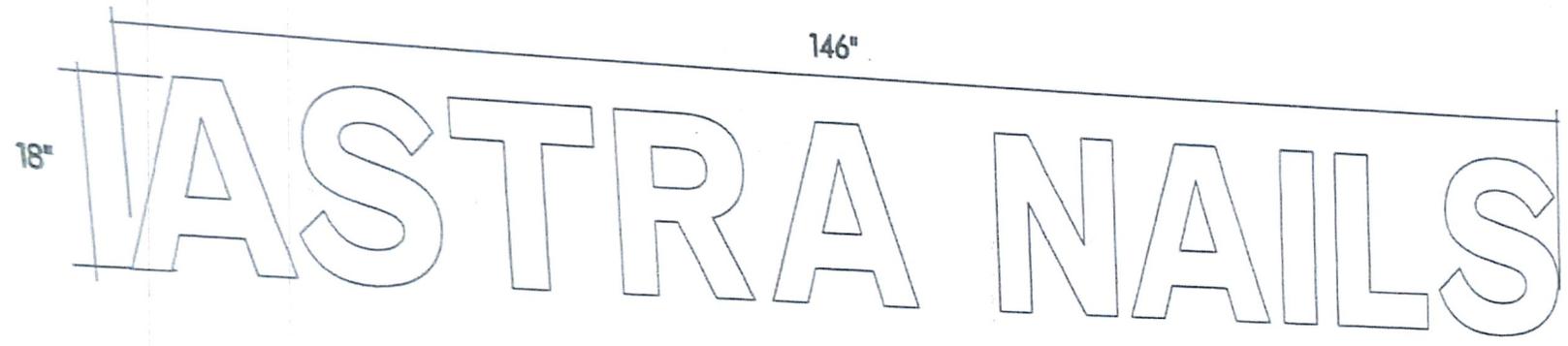
Client Name

ASTRA NAILS
410 Green Bay Rd
Highwood, IL 60040

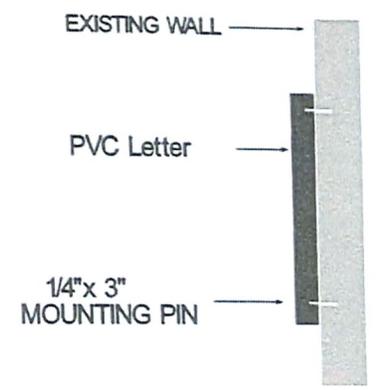
Approved by: _____
Signature: _____
Print Name: _____ Date: _____



ALL WAY SIGN
4453 N. Elston Ave. Chicago, IL 60630
773-988-6057
Email: allwaysign93@yahoo.com



- * 3/4" Thickness White PVC cut letters
- * Font: Sans Serif Grotes
- * Total squarw footage: 18.25 Sq.Ft.



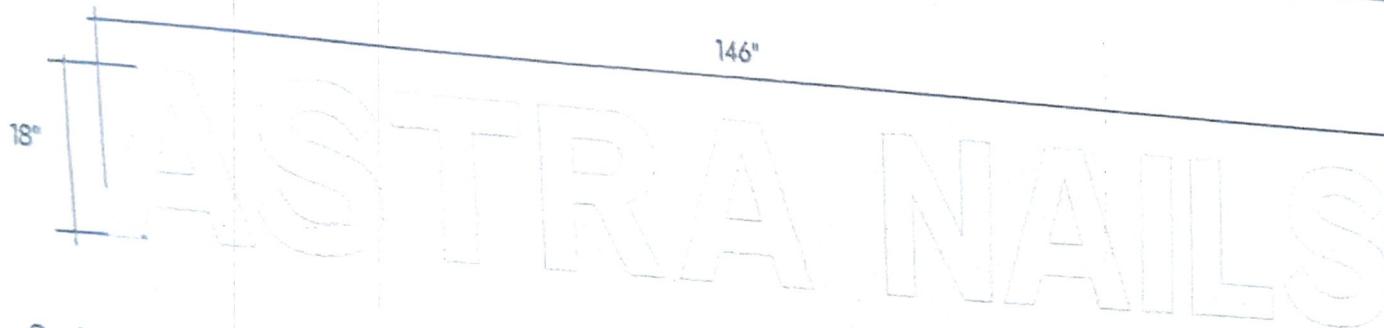
Client Name

ASTRA NAILS
 410 Green Bay Rd
 Highwood, IL 60040

Approved by: _____
 Signature: _____
 Print Name: _____ Date: _____

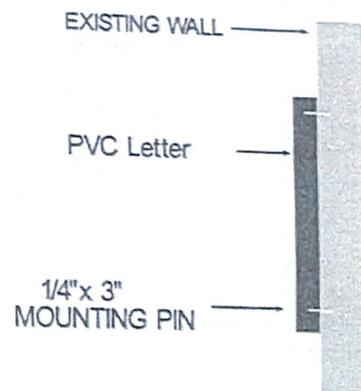
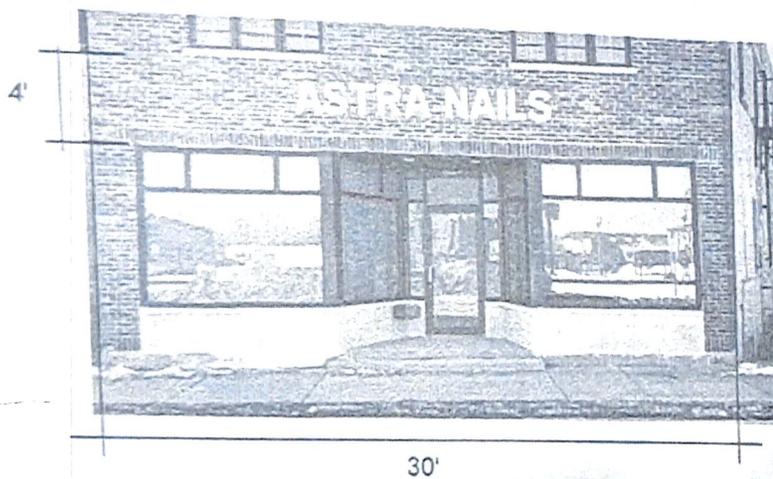
 **ALL WAY SIGN**
 4453 N. Elston Ave. Chicago, IL 60630
 773-988-6057
 Email: alwaysign93@yahoo.com

Letters Sign (Non-Illuminated)



Scale: 1/2"=1'00"

* 3/4" Thickness White PVC cut letters



Client Name

ASTRA NAILS
 410 Green Bay Rd
 Highwood, IL 60040

Property owner:

Joe Mundie



ALL WAY SIGN

4453 N. Elston Ave. Chicago, IL 60630

773-988-6057

Email: allwaysign93@yahoo.com

AGENDA MEMO
Committee of the Whole
March 17, 2026

ISSUE STATEMENT

An ordinance amending 4-1-7: Classification of Licenses in the Highwood City Code to eliminate a Class C Liquor License and add a Class D liquor License.

BACKGROUND/HISTORY

The City received a liquor license application for Class D, beer and wine service with retail, for Pelago Café at 325 Waukegan Avenue. The city approved a Class C license for Pelago at our last council meeting, then the owners of the establishment came back to staff expressing interest in expanding to include a retail component for takeout services such as food and drink picnic baskets. This concept would only be allowable under the Class D designation.

STAFF/COMMITTEE RECOMMENDATION

Staff recommend approval of the ordinance removing a Class C liquor license and adding a Class D license.

ALTERNATE CONSIDERATION

Not approving the ordinance would be an alternate consideration.

ATTACHMENTS

-Ordinance

**CITY OF HIGHWOOD ORDINANCE O-26-02
AN ORDINANCE AMENDING 4-1-7: CLASSIFICATION OF LICENSES
IN THE HIGHWOOD CITY CODE TO REMOVE A CLASS C LIQUOR
LICENSE AND CREATE A CLASS D LIQUOR LICENSE**

**ADOPTED BY THE CITY COUNCIL
OF THE
CITY OF HIGHWOOD, LAKE COUNTY, ILLINOIS
ON
THE 17TH DAY OF MARCH 17, 2026**

Published in pamphlet form by authority of the City Council
of the City of Highwood, Lake County, Illinois
on this 17th day of March, 2026

City-wide

Mayor: Charlie Pecaro
City Clerk: Scott Coren
City Manager: Scott Coren
City Attorney: Howard Jablecki
Klein, Thorpe, Jenkins, Ltd

Aldermen

George Markoutsas
Robyn Bauer
Mike Fiore
Andy Peterson
Krista Hanson

ORDINANCE NO O-26-02

**AN ORDINANCE AMENDING 4-1-7: CLASSIFICATION OF LICENSES
IN THE HIGHWOOD CITY CODE TO ADD A CLASS D LIQUOR
LICENSE AND REMOVE A CLASS C LIQUOR LICENSE**

WHEREAS, the City of Highwood is a home rule unit of government under Section 6(a); Article VII of the 1970 Constitution of the State of Illinois, and may exercise powers pertaining to its local governmental affairs; and

WHEREAS, the City of Highwood is adding a Class C license,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHWOOD, LAKE COUNTY, ILLINOIS, as follows:

SECTION 1: Section 4-1-7: Classification of Licenses of the Highwood City Code is hereby amended to provide as follows [deleted language stricken]:

4-1-7: CLASSIFICATION OF LICENSES:

- A. Eliminate a Class C License: Beer and wine only
- B. Create a Class D License: Beer and wine with retail.
 - 1. License holder is authorized to sell beer and wine with retail sales.

SECTION 2: This ordinance shall be in full force and effect from and after its adoption and publication in pamphlet form (which publication is hereby authorized) as provided by law.

ADOPTED this 17th day of March, 2026, pursuant to a roll call vote as follows:

Robyn Bauer
Krista Hanson
George Markoutsas

Mike Fiore
Andy Peterson

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by the City Council of the City of Highwood this 17th day of March, 2026.

Mayor Charles Pecaro

ATTEST:

City Clerk

STATE OF ILLINOIS)
)SS.
COUNTY OF LAKE)

CLERK'S CERTIFICATE

I, the undersigned, the duly qualified Clerk of the City of Highwood, Lake County, Illinois, and the keeper of the records thereof, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

**AN ORDINANCE AMENDING 4-1-7: CLASSIFICATION OF LICENSES
IN THE HIGHWOOD CITY CODE TO ADD A CLASS C LIQUOR
LICENSE FOR PELAGO CAFE**

ORDINANCE NO. O-26-02

adopted at a meeting of the said City of Highwood at which a quorum was present held pursuant to the provisions of the Illinois Open Meeting Act on the 17th day of March, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand this 17th day of March, 2026.

City Clerk

(seal)

AGENDA MEMO
Committee of the Whole
March 17, 2026

ISSUE STATEMENT

The City of Highwood is under contract with Lakeshore Recycling Systems (LRS) for residential and commercial waste hauling services until March 31st, 2027. The City has proactively held conversations with colleagues from SWALCO (Solid Waste Agency of Lake County) to discuss the pros and cons of either going out to bid for a new contractor or renegotiating a contract extension with LRS.

BACKGROUND/HISTORY

The City of Highwood and Lake Shore Recycling Systems (LRS) are parties to a Residential and Commercial Solid Waste Collection agreement. The existing agreement was a renegotiated contract extension that the city and LRS entered on March 31, 2027. The renegotiated agreement included the following key terms summarized below:

1. **Residential contract**, 2022 (year one) rates increased at 6%. Years 2-5, increase minimum 2% to maximum 5%, or actual CPI within that range.
2. **Commercial contract**, 2022 (year one) rates increased at Years 2-5, increase minimum 2% to maximum 5%, or actual CPI if within that range.
3. **Water Tower roll-off pickups**, LRS will provide 12 free roll-off containers for the Water Tower. This will be pro-rated for 2022. Additional loads above 12 will be charged at \$750.00 per load.

Government partners from SWALCO have advised us that the current waste hauler market is very hit or miss. The Village of Long Grove recently entered an advantageous deal going to bid because Groot had trucks that needed to be optimized and aggressively pursued the contract. We were also advised that we will likely receive three bids and the companies will be Waste Management, Groot and LRS.

STAFF/COMMITTEE RECOMMENDATION

Staff are seeking directions and feedback from the City Council on whether they prefer staff to renegotiate an additional extension with LRS or bid out the contract to potentially find a new service provider. If we plan to stay with LRS, staff will reach out to their team later this month to obtain a written proposal for an extension.

If we prefer to go to bid, staff will issue RFP in July or August and have proposals before the City Council in September or October so we can have adequate time for the transition.

ALTERNATE CONSIDERATION

None

ATTACHMENTS

None

AGENDA MEMO
Committee of the Whole
March 17, 2026

ISSUE STATEMENT

A discussion on the formation of a Finance Committee.

BACKGROUND/HISTORY

At the December 2, 2025 Strategic Planning meeting, the City Council expressed interest in forming a Finance Committee. The City Council may review and provide input on the format, duties and responsibilities. Potential duties include:

1. Reviewing detailed Budget vs Actual numbers
2. Reviewing and making recommendations to the Council on revenue sources
 - a. Streaming tax
 - b. Video Gaming
 - c. Impact of Reduction in Local Use Tax
 - d. Property Tax Levy
 - e. Water Rates
 - f. Water Infrastructure Fee
 - g. Bond Issues
3. Review budget impact of new contracts
 - a. Garbage
 - b. Union Contracts
4. Review allocation of expenses for FAU projects (General, MFT or TIF)
5. Capital Project Selection
6. Recommend Modifications to Reports or Data

The Chair of the Finance Committee could report to the Council at regular intervals on work completed by the Committee, or make presentations before the Council.

The Council will need to provide Staff direction on the composition of the Committee.

STAFF/COMMITTEE RECOMMENDATION

For discussion only.

ALTERNATE CONSIDERATION

For discussion only.

ATTACHMENTS

-None

Draft Budget Highlights and Introduction
March 17, 2026

Draft Budget Discussion

The City of Highwood has emerged from the post pandemic years in a growth stage with significant development opportunities ahead. Property values are up along with building permits and the revenue increases have allowed the City to complete many delayed projects and invest significantly in our parks, infrastructure and police equipment.

Prior to the inflationary shocks of 2022-2023, Staff worked to lock in costs for three years or more for stable costs. Some of these contracts are now expiring, with expected increases. Most revenue sources have stabilized as well. However, the Local Use Tax has decreased by over \$130,000 annually due to a change in the State's calculation of its distribution, which significantly impacts our annual budget. Additionally, municipal governments are extremely susceptible to labor cost increases. There is some risk of recessionary pressure in the coming year; our fund balance can provide security under almost any scenario.

The list below includes the highlights of this draft budget.

- No new loans or debt
- Engineering to plan for the resurfacing of Sheridan Road, replacing the water main on Prairie Avenue, and constructing a parking lot at 7 Walker Avenue
- Replacement of the lighting at the Western Avenue Ballpark in the amount of \$200,000
- Replacement of all residential street identification signs in an amount of \$300,000
- Funding of one Police Staff & Command training for a recently appointed Sergeant
- Replacing the playground equipment at the Western Avenue Ballpark for \$300,000
- \$30,000 to repair sidewalks
- Investment in reducing the number of lead service lines in Highwood
- An investment of \$25,000 to replace sewers that collapse in roadways and \$20,000 to keep them clear of debris
- Crack sealing maintenance in the amount of \$40,000
- Continued funding of police vehicle cameras and body cameras
- An increase in the health insurance waiver program from \$2,500 to \$3,000 to incentivize reduced health insurance selections by employees
- Support of the Visit Lake County, Chamber of Commerce, CTAD and Celebrate Highwood organizations
- \$25,000 to properly support services related to special events, night markets and festivals
- A new \$20,000 annual line item for a continuing investment in public art

The draft budget maintains an approximate 90 day reserve in case of emergencies. There are foreseeable situations in which revenues may come in over expectations (such as interest income outperforming expectations) or under expectations (such as the gasoline tax declining). Future drafts will hopefully provide more clear guidance.

City of Highwood
FY27 BUDGET SUMMARY
GENERAL FUND

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	% Change Budget/Request	\$ Change Budget/Request	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
GENERAL FUND REVENUE	\$ 6,610,175	\$ 6,021,103	\$ 6,263,353	\$ 6,084,495	\$ 6,084,495	1.1%	\$ 63,392	\$ -	\$ 6,130,333	\$ 6,181,268
TOTAL REVENUE	\$ 6,610,175	\$ 6,021,103	\$ 6,263,353	\$ 6,084,495	\$ 6,084,495	1.1%	\$ 63,392	\$ -	\$ 6,130,333	\$ 6,181,268
DEPARTMENT EXPENDITURES										
ADMINISTRATIVE	\$ 1,097,703	\$ 1,253,893	\$ 1,217,047	\$ 1,347,160	\$ 1,347,160	7.4%	\$ 93,267	\$ -	\$ 1,345,084	\$ 1,392,011
LEGAL	\$ 82,709	\$ 134,600	\$ 141,600	\$ 139,600	\$ 139,600	3.7%	\$ 5,000	\$ -	\$ 139,600	\$ 139,600
POLICE	\$ 2,604,354	\$ 2,776,983	\$ 2,713,265	\$ 2,925,644	\$ 2,921,644	5.4%	\$ 148,661	\$ 4,000	\$ 3,043,010	\$ 3,173,977
FIRE	\$ 729,335	\$ 784,141	\$ 784,141	\$ 806,761	\$ 806,761	2.9%	\$ 22,620	\$ -	\$ 832,172	\$ 858,428
STREETS	\$ 658,096	\$ 849,500	\$ 849,800	\$ 841,500	\$ 841,500	-0.9%	\$ (8,000)	\$ -	\$ 843,900	\$ 846,540
BUILDING	\$ 57,215	\$ 93,000	\$ 90,000	\$ 165,000	\$ 165,000	77.4%	\$ 72,000	\$ -	\$ 90,000	\$ 90,000
PARKS & RECREATION	\$ 227,529	\$ 270,902	\$ 262,139	\$ 281,347	\$ 281,347	3.9%	\$ 10,445	\$ -	\$ 288,290	\$ 296,109
DUI	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	0.0%	\$ -	\$ -	\$ 4,500	\$ 4,500
PARKING	\$ 3,670	\$ -	\$ 3,515	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	\$ 5,460,611	\$ 6,167,519	\$ 6,061,507	\$ 6,511,512	\$ 6,507,512	5.6%	\$ 343,993	\$ 4,000	\$ 6,586,556	\$ 6,801,165
OTHER FINANCING USES	\$ 746,753	\$ 1,470,000	\$ 1,170,000	\$ 840,000	\$ 840,000	-42.9%	\$ (630,000)	\$ -	\$ 501,550	\$ 244,600
TOTAL EXPENDITURES	\$ 6,207,364	\$ 7,637,519	\$ 7,231,507	\$ 7,351,512	\$ 7,347,512	-3.7%	\$ (286,007)	\$ 4,000	\$ 7,088,106	\$ 7,045,765
REVENUE OVER (UNDER) EXPENDITURES	\$ 402,811	\$ (1,616,416)	\$ (968,154)	\$ (1,267,017)	\$ (1,263,017)		\$ 349,399	\$ (4,000)	\$ (957,773)	\$ (864,497)
BEGINNING FUND BALANCE	\$ 3,595,484	\$ 3,998,295	\$ 3,998,295	\$ 3,030,141	\$ 3,030,141		\$ (968,154)	\$ -	\$ 1,763,124	\$ 805,352
ENDING FUND BALANCE	\$ 3,998,295	\$ 2,381,879	\$ 3,030,141	\$ 1,763,124	\$ 1,767,124	-26.0%	\$ (618,755)	\$ (4,000)	\$ 805,352	\$ (59,146)

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	% Change Est Act/Budget	FY27 REQUEST	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
REVENUE										
LOCAL TAXES										
REAL ESTATE TAX - CORPORATE	\$ 303,934	\$ 298,397	\$ 298,397	0.0%	\$ 352,634	18.2%	\$ 352,634	\$ -	\$ 350,000	\$ 350,000
REAL ESTATE TAX - POLICE PENSION	305,423	335,915	335,915	0.0%	329,450	-1.9%	329,450	-	352,512	377,187
REAL ESTATE TAX - FIRE PENSION	11,396	30,203	30,203	0.0%	30,203	0.0%	30,203	-	32,317	34,579
REAL ESTATE TAX - FIRE & EMS	727,917	753,938	753,938	0.0%	776,558	3.0%	776,558	-	799,855	823,850
REAL ESTATE TAX - NSSRA	49,724	50,000	50,000	0.0%	50,000	0.0%	50,000	-	50,000	50,000
UTILITY TAX - TELECOMMUNICATION	44,155	55,000	45,000	-18.2%	45,000	-18.2%	45,000	-	45,000	45,000
UTILITY TAX - ELECTRIC	127,681	130,000	125,000	-3.8%	130,000	0.0%	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	115,531	100,000	110,000	10.0%	100,000	0.0%	100,000	-	100,000	100,000
GASOLINE TAX	103,501	120,000	100,000	-16.7%	120,000	0.0%	120,000	-	120,000	120,000
CANNABIS TAX	137,047	120,000	100,000	-16.7%	100,000	-16.7%	100,000	-	100,000	100,000
SUB-TOTAL LOCAL TAXES	1,926,309	1,993,453	1,948,453	-2.3%	2,033,845	2.0%	2,033,845	-	2,079,683	2,130,618
LICENSE REVENUE										
LIQUOR LICENSES	143,488	115,000	120,000	4.3%	115,000	0.0%	115,000	-	115,000	115,000
GREASE TRAP FEES	2,370	2,000	2,000	0.0%	2,000	0.0%	2,000	-	2,000	2,000
TOW TRUCK REGISTRATION FEES	700	500	500	0.0%	500	0.0%	500	-	500	500
OTHER LICENSES	20,620	20,000	30,000	50.0%	20,000	0.0%	20,000	-	20,000	20,000
SUB-TOTAL LICENSES	167,178	137,500	152,500	10.9%	137,500	0.0%	137,500	-	137,500	137,500
PERMIT REVENUE										
BUILDING PERMITS	88,284	75,000	225,000	200.0%	75,000	0.0%	75,000	-	75,000	75,000
SANDWICH BOARD PERMITS	20	150	150	0.0%	150	0.0%	150	-	150	150
PARKING REVENUES	30,007	25,000	25,000	0.0%	25,000	0.0%	25,000	-	25,000	25,000
CABLE FRANCHISE FEES	46,505	50,000	50,000	0.0%	50,000	0.0%	50,000	-	50,000	50,000
VALET PARKING PERMITS	500	3,500	3,500	0.0%	3,500	0.0%	3,500	-	3,500	3,500
MISCELLANEOUS PERMITS	2,050	3,000	3,000	0.0%	3,000	0.0%	3,000	-	3,000	3,000
APPEARANCE REVIEW COMMITTEE	150	1,000	-	0.0%	1,000	0.0%	1,000	-	1,000	1,000
SUB-TOTAL PERMITS	167,516	157,650	306,650	94.5%	157,650	0.0%	157,650	-	157,650	157,650
INTERGOVERNMENTAL REVENUE										
STATE INCOME TAX	901,748	750,000	775,000	3.3%	775,000	3.3%	775,000	-	775,000	775,000
PERSONAL PROPERTY REPL TAX	10,347	15,000	10,000	-33.3%	10,000	-33.3%	10,000	-	10,000	10,000
911 DISPATCH	92,580	75,000	90,000	20.0%	90,000	20.0%	90,000	-	90,000	90,000
SALES TAX - REGULAR	947,457	800,000	900,000	12.5%	900,000	12.5%	900,000	-	900,000	900,000
SALES TAX - HOME RULE	1,372,028	1,200,000	1,250,000	4.2%	1,250,000	4.2%	1,250,000	-	1,250,000	1,250,000
LOCAL USE TAX	144,220	185,000	48,000	-74.1%	48,000	-74.1%	48,000	-	48,000	48,000
SUB-TOTAL INTERGOVERNMENTAL	3,468,380	3,025,000	3,073,000	1.6%	3,073,000	1.6%	3,073,000	-	3,073,000	3,073,000
FINES & FORFEITURES										
COURT FINES	5,820	7,000	7,000	0.0%	7,000	0.0%	7,000	-	7,000	7,000
POLICE FINES	6,085	10,000	6,000	-40.0%	10,000	0.0%	10,000	-	10,000	10,000
PD BOOT, ADMIN, VEHICLE STORAGE	500	-	1,250	0.0%	-	0.0%	-	-	-	-
PD SEIZED VEHICLES	1,000	-	-	0.0%	-	0.0%	-	-	-	-
COLLECTIONS	2,531	-	1,500	0.0%	-	0.0%	-	-	-	-

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	% Change Est Act/Budget	FY27 REQUEST	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
ZONING/PLANNING FEES	2,100	2,500	2,500	0.0%	2,500	0.0%	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	2,245	3,000	3,000	0.0%	3,000	0.0%	3,000	-	3,000	3,000
RENTAL INSPECTION FEES	125,605	130,000	130,000	0.0%	130,000	0.0%	130,000	-	130,000	130,000
MISCELLANEOUS FEES & FINES	3,858	5,000	5,000	0.0%	5,000	0.0%	5,000	-	5,000	5,000
NORDSTROM FUND	13,837	-	-	0.0%	-	0.0%	-	-	-	-
SUB-TOTAL FINES & FORFEITURES	163,581	157,500	156,250	-0.8%	157,500	0.0%	157,500	-	157,500	157,500
CHARGES FOR SERVICES										
SALE OF PROPERTY	3,000	-	-	0.0%	-	0.0%	-	-	-	-
MISC. CHARGES FOR SERVICE	108	-	3,000	0.0%	-	0.0%	-	-	-	-
SUB-TOTAL CHARGES FOR SERVICES	3,108	-	3,000	0.0%	-	0.0%	-	-	-	-
MISCELLANEOUS INCOME										
INTEREST ON INVESTMENTS	166,312	100,000	125,000	25.0%	75,000	-25.0%	75,000	-	75,000	75,000
ANTENNA RENTALS	254,967	200,000	210,000	5.0%	200,000	0.0%	200,000	-	200,000	200,000
MISCELLANEOUS PROPERTY RENTAL	9,790	6,000	9,500	58.3%	6,000	0.0%	6,000	-	6,000	6,000
REFUNDS & REIMBURSEMENTS	22,283	10,000	40,000	300.0%	10,000	0.0%	10,000	-	10,000	10,000
PARK/REC RENTALS	244,626	225,000	230,000	2.2%	225,000	0.0%	225,000	-	225,000	225,000
SPECIAL RECREATION DONATION	7,625	7,000	7,000	0.0%	7,000	0.0%	7,000	-	7,000	7,000
MISCELLANEOUS INCOME	8,500	2,000	2,000	0.0%	2,000	0.0%	2,000	-	2,000	2,000
SUB-TOTAL MISCELLANEOUS	714,103	550,000	623,500	13.4%	525,000	-4.5%	525,000	-	525,000	525,000
TOTAL REVENUE	\$ 6,610,175	\$ 6,021,103	\$ 6,263,353	4.0%	\$ 6,084,495	1.1%	\$ 6,084,495	\$ -	\$ 6,130,333	\$ 6,181,268

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
PERSONNEL								
SALARIES	\$ 564,814	\$ 594,934	\$ 594,934	\$ 620,261	\$ 620,261	\$ -	\$ 644,855	\$ 670,434
OVERTIME	4,562	3,000	7,000	6,000	6,000	-	6,000	6,000
SUB-TOTAL	569,376	597,934	601,934	626,261	626,261	-	650,855	676,434
BENEFITS								
HEALTH INSURANCE	43,305	71,274	55,000	85,557	85,557	-	83,536	87,587
UNEMPLOYMENT INSURANCE	1,533	3,300	3,300	3,300	3,300	-	3,400	3,500
FICA	29,659	36,886	36,886	38,456	38,456	-	40,353	41,939
MEDICARE	7,732	8,627	8,627	8,994	8,994	-	9,437	9,808
IMRF	16,016	35,372	25,000	36,892	36,892	-	78,103	81,172
WORKERS COMP	-	2,000	10,000	2,000	2,000	-	2,200	2,420
AUTOMOTIVE ALLOWANCE	2,200	2,500	2,500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	100,445	159,959	141,313	177,699	177,699	-	219,529	228,926
OPERATING COSTS								
BUILDING MAINTENANCE	32,499	14,500	30,000	18,000	18,000	-	18,000	18,000
EQUIPMENT MAINTENANCE	-	5,000	-	5,000	5,000	-	5,000	5,000
VEHICLE MAINTENANCE	1,837	-	-	-	-	-	-	-
ACCOUNTING	70,200	75,000	78,000	80,000	80,000	-	84,000	88,200
AUDITING	19,301	60,000	65,000	100,000	100,000	-	70,000	75,000
PAYROLL SERVICE	5,274	4,300	6,000	6,000	6,000	-	6,000	6,000
ENGINEERING	9,158	-	2,100	-	-	-	-	-
COMPUTER SUPPORT	65,683	135,000	100,000	120,000	120,000	-	75,000	75,000
OTHER PROFESSIONAL SERVICES	-	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	6,891	3,000	3,000	3,000	3,000	-	3,000	3,000
TELEPHONE	4,718	15,000	10,000	12,000	12,000	-	12,000	12,000
PUBLISHING/ADV/PROMO	28	5,000	5,000	5,000	5,000	-	5,000	5,000
PRINTING	-	2,000	-	2,000	2,000	-	2,000	2,000
DUES	25,031	20,000	15,000	20,000	20,000	-	20,000	20,000
TRAVEL EXPENSE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	8,559	10,000	10,000	10,000	10,000	-	10,000	10,000
MEALS	-	1,000	1,000	1,000	1,000	-	1,000	1,000
UTILITIES	9,641	4,000	4,000	4,000	4,000	-	4,000	4,000
MISCELLANEOUS SERVICE CONTRACTS	22,777	40,000	40,000	65,000	65,000	-	65,000	65,000
LIABILITY INSURANCE	16,522	25,000	25,000	25,000	25,000	-	27,500	30,250
OFFICE SUPPLIES	2,926	3,000	4,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	4,067	6,000	7,500	6,000	6,000	-	6,000	6,000
UNIFORMS	1,444	-	-	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	-	1,000	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	5,450	5,000	5,000	5,000	5,000	-	5,000	5,000
CREDIT CARD FEES	2,936	4,000	4,000	4,000	4,000	-	4,000	4,000
REIMBURSABLE EXPENSES	-	100	100	100	100	-	100	100
REFUNDS	-	100	100	100	100	-	100	100
MISCELLANEOUS EXPENSE	103	3,000	3,000	3,000	3,000	-	3,000	3,000
SPECIAL EVENT FUND	112,837	50,000	50,000	40,000	40,000	-	40,000	40,000
SUB-TOTAL	427,882	496,000	473,800	543,200	543,200	-	474,700	486,650

	FY25	FY26	FY26 ESTIMATED	FY27	DEPT MAINT BUDGET	COUNCIL	FY28	FY29
TOTAL EXPENDITURES	\$ 1,097,703	\$ 1,253,893	\$ 1,217,047	\$ 1,347,160	\$ 1,347,160	\$ -	\$ 1,345,084	\$ 1,392,011
CAPITAL								
THREE YEAR CAPITAL PLAN	-	-	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,097,703	\$ 1,253,893	\$ 1,217,047	\$ 1,347,160	\$ 1,347,160	\$ -	\$ 1,345,084	\$ 1,392,011

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
LEGAL								
CITY ATTORNEY - GENERAL CORP MATTERS	\$ 61,590	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
CITY PROSECUTOR - PROSECUTION	9,468	15,000	22,000	20,000	20,000	-	20,000	20,000
CITY PROSECUTOR - RETAINER	9,600	9,600	9,600	9,600	9,600	-	9,600	9,600
LEGAL ZONING	2,051	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 82,709	\$ 134,600	\$ 141,600	\$ 139,600	\$ 139,600	\$ -	\$ 139,600	\$ 139,600

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 1,230,723	\$ 1,260,221	\$ 1,260,221	\$ 1,346,377	\$ 1,346,377	\$ -	\$ 1,400,232	\$ 1,456,241
SALARIES - PART-TIME	109,517	150,000	150,000	160,000	160,000	-	170,000	180,000
OVER-TIME	253,595	270,000	270,000	280,000	280,000	-	290,000	300,000
SUB-TOTAL	1,593,835	1,680,221	1,680,221	1,786,377	1,786,377	-	1,860,232	1,936,241
BENEFITS								
HEALTH INSURANCE	157,179	166,312	166,312	202,632	202,632	-	214,790	227,677
UNEMPLOYMENT INSURANCE	6,838	11,500	11,500	11,500	11,500	-	11,500	11,500
FICA	10,579	12,000	12,000	12,000	12,000	-	12,000	12,000
POLICE PENSION CONTRIBUTION	305,423	335,915	335,915	329,450	329,450	-	352,512	377,187
MEDICARE	22,622	18,273	17,355	19,522	19,522	-	20,303	21,115
IMRF	5,173	3,457	3,457	4,045	4,045	-	4,206	8,749
WORKERS COMP	-	42,726	42,726	42,726	42,726	-	46,999	51,699
SUB-TOTAL	507,814	590,183	589,265	621,875	621,875	-	662,310	709,927
OPERATING COSTS								
BUILDING MAINTENANCE	24,980	5,000	5,000	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	10,665.00	3,000	1,200	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	21,400	25,000	15,000	25,000	25,000	-	25,000	25,000
ADMINISTRATIVE HEARING SERVICE	-	1,000	-	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	-	7,000	2,000	7,000	7,000	-	7,000	7,000
POSTAGE	14	500	500	500	500	-	500	500
TELEPHONE	20,607	23,000	23,000	23,000	23,000	-	23,000	23,000
PUBLISHING/ADV/PROMO	-	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	-	700	700	700	700	-	700	700
COMMUNICATIONS	7,455	9,000	5,000	9,000	9,000	-	9,000	9,000
DISPATCHING	174,222	183,879	183,879	188,692	188,692	-	195,768	203,109
DUES	42,118	40,000	40,000	40,000	40,000	-	40,000	40,000
TRAVEL	-	500	500	500	500	-	500	500
TRAINING	16,858	19,000	19,000	19,000	15,000	4,000	15,000	15,000
UTILITIES	3,097	2,000	3,000	3,000	3,000	-	3,000	3,000
MISC. SERVICE CONTRACTS	19,025	41,000	16,000	41,000	41,000	-	41,000	41,000
LIABILITY INSURANCE	91,572	65,000	65,000	65,000	65,000	-	65,000	65,000
OFFICE SUPPLIES	4,317	5,000	4,000	5,000	5,000	-	5,000	5,000
OPERATING SUPPLIES	18,212	25,000	25,000	25,000	25,000	-	25,000	25,000
UNIFORMS	28,683	20,000	20,000	25,000	25,000	-	25,000	25,000
AUTO FUEL/OIL	19,480	30,000	14,000	30,000	30,000	-	30,000	30,000
SUB-TOTAL	502,705	506,579	443,779	517,392	513,392	4,000	520,468	527,809
TOTAL EXPENDITURES	\$ 2,604,354	\$ 2,776,983	\$ 2,713,265	\$ 2,925,644	\$ 2,921,644	\$ 4,000	\$ 3,043,010	\$ 3,173,977
CAPITAL								
THREE YEAR CAPITAL PLAN	32,835	-	-	-	-	-	-	-
SUB-TOTAL	32,835	-	-	-	-	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 2,637,189	\$ 2,776,983	\$ 2,713,265	\$ 2,925,644	\$ 2,921,644	\$ 4,000	\$ 3,043,010	\$ 3,173,977

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
BENEFITS								
PENSION	\$ 11,397	\$ 30,203	\$ 30,203	\$ 30,203	\$ 30,203	\$ -	\$ 32,317	\$ 34,579
SUB-TOTAL	11,397	30,203	30,203	30,203	30,203	-	32,317	34,579
OPERATING COSTS								
MISC. CONTRACTUAL SERVICES	717,938	753,938	753,938	776,558	776,558	-	799,855	823,850
SUB-TOTAL	717,938	753,938	753,938	776,558	776,558	-	799,855	823,850
TOTAL EXPENDITURES	\$ 729,335	\$ 784,141	\$ 784,141	\$ 806,761	\$ 806,761	\$ -	\$ 832,172	\$ 858,428

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 4,297	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES - PART-TIME	2,728	10,000	5,000	10,000	10,000	-	10,000	10,000
OVERTIME	-	-		-	-	-	-	-
SUB-TOTAL	7,025	10,000	5,000	10,000	10,000	-	10,000	10,000
BENEFITS								
UNEMPLOYMENT INSURANCE	52	-	100	-	-	-	-	-
FICA	768	-	-	-	-	-	-	-
MEDICARE	180	-	-	-	-	-	-	-
IMRF	787	-	-	-	-	-	-	-
SUB-TOTAL	1,787	-	2,600	-	-	-	-	-
OPERATING COSTS								
BUILDING MAINTENANCE	30,523	20,000	42,000	20,000	20,000	-	20,000	20,000
EQUIPMENT MAINTENANCE	5,684	10,000	5,000	10,000	10,000	-	10,000	10,000
VEHICLE MAINTENANCE	3,961	10,000	-	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	-	5,000	-	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	94,671	125,000	225,000	125,000	125,000	-	125,000	125,000
STREET LIGHT REPAIRS	55,906	40,000	25,000	40,000	40,000	-	40,000	40,000
STORM SEWER REPAIR	-	45,000	15,000	45,000	45,000	-	45,000	45,000
ENGINEERING FEES	30,838	50,000	50,000	50,000	50,000	-	50,000	50,000
OTHER PROFESSIONAL SERVICES	24,843	24,000	24,000	24,000	24,000	-	24,000	24,000
TELEPHONE	1,722	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	6,435	3,500	3,500	3,500	3,500	-	3,500	3,500
UTILITIES	87,456	70,000	70,000	70,000	70,000	-	70,000	70,000
MISCELLANEOUS SERVICE CONTRACTS	164,645	230,000	230,000	230,000	230,000	-	230,000	230,000
MISCELLANEOUS HAULING DIRT DUMP	8,427	35,000	5,000	10,000	10,000	-	10,000	10,000
LIABILITY INSURANCE	20,726	24,000	24,000	24,000	24,000	-	26,400	29,040
OFFICE SUPPLIES	9	-	-	-	-	-	-	-
OPERATING SUPPLIES	7,885	10,000	10,000	10,000	10,000	-	10,000	10,000
UNIFORMS	-	-	700	-	-	-	-	-
TRAFFIC CONTROL SIGNS	8,110	15,000	18,000	15,000	15,000	-	15,000	15,000
AUTO FUEL/OIL	1,493	5,000	2,000	2,000	2,000	-	2,000	2,000
EQUIPMENT RENTAL	-	5,000	-	5,000	5,000	-	5,000	5,000
FORESTRY	36,095	35,000	25,000	35,000	35,000	-	35,000	35,000
EVERTS PARK	12,201	30,000	45,000	30,000	30,000	-	30,000	30,000
COMMUNITY BEAUTIFICATION	23,397	20,000	20,000	40,000	40,000	-	40,000	40,000
HOLIDAY LIGHTING	23,379	25,000	-	25,000	25,000	-	25,000	25,000
REIMBURSABLE	878	-	-	-	-	-	-	-
MISCELLANEOUS EXPENSE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
SUB-TOTAL	649,284	839,500	842,200	831,500	831,500	-	833,900	836,540

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
TOTAL EXPENDITURES	\$ 658,096	\$ 849,500	\$ 849,800	\$ 841,500	\$ 841,500	\$ -	\$ 843,900	\$ 846,540
CAPITAL								
THREE YEAR CAPITAL PLAN	9,238	840,000		840,000	840,000	-	40,000	40,000
SUB-TOTAL	9,238	840,000	-	840,000	840,000	-	40,000	40,000
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 667,334	\$ 1,689,500	\$ 849,800	\$ 1,681,500	\$ 1,681,500	\$ -	\$ 883,900	\$ 886,540

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
OPERATING COSTS								
POSTAGE	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TELEPHONE	1,199	-	-	-	-	-	-	-
PRINTING	-	1,000	-	-	-	-	-	-
TRAINING	-	2,000	-	-	-	-	-	-
LIABILITY INSURANCE	8,772	5,000	5,000	5,000	5,000	-	5,000	5,000
OFFICE SUPPLIES	7	-	-	-	-	-	-	-
REIMBURSABLE EXPENSES	47,212	75,000	75,000	150,000	150,000	-	75,000	75,000
MISC. CONTRACT SERVICES	-	10,000	10,000	10,000	10,000	-	10,000	10,000
 SUB-TOTAL	57,215	93,000	90,000	165,000	165,000	-	90,000	90,000
TOTAL EXPENDITURES	\$ 57,215	\$ 93,000	\$ 90,000	\$ 165,000	\$ 165,000	\$ -	\$ 90,000	\$ 90,000

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
PERSONNEL								
SALARIES - PART-TIME	\$ 80,467	\$ 111,852	\$ 111,852	\$ 117,382	\$ 117,382	\$ -	\$ 120,904	\$ 124,531
SUB-TOTAL	80,467	111,852	111,852	117,382	117,382	-	120,904	124,531
BENEFITS								
HEALTH INSURANCE	20,471	20,359	20,000	24,753	24,753	-	25,496	26,770
UNEMPLOYMENT INSURANCE	855	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	4,606	6,935	4,500	7,278	7,278	-	7,496	7,721
MEDICARE	1,077	1,622	1,337	1,702	1,702	-	1,753	1,806
IMRF	2,846	4,184	2,500	4,282	4,282	-	4,411	4,543
WORKERS COMP	-	2,800	2,800	2,800	2,800	-	3,080	3,388
AUTO ALLOWANCE	595	600	600	600	600	-	600	600
SUB-TOTAL	30,450	37,500	32,737	42,415	42,415	-	43,836	45,828
OPERATING COSTS								
BUILDING MAINTENANCE	15,557	15,000	15,000	15,000	15,000	-	15,000	15,000
EQUIPMENT MAINTENANCE	1,403	1,500	3,000	1,500	1,500	-	1,500	1,500
VEHICLE MAINTENANCE	84	-	-	-	-	-	-	-
PARK MAINTENANCE	3,875	6,000	6,000	6,000	6,000	-	6,000	6,000
POSTAGE	-	50	50	50	50	-	50	50
TELEPHONE	2,212	2,000	2,000	2,000	2,000	-	2,000	2,000
UTILITIES	20,825	15,000	15,000	15,000	15,000	-	15,000	15,000
LIABILITY INSURANCE	12,084	20,000	17,000	20,000	20,000	-	22,000	24,200
OFFICE SUPPLIES	1,002	1,000	1,000	1,000	1,000	-	1,000	1,000
OPERATING SUPPLIES	996	-	-	-	-	-	-	-
SUPPLIES - BLDG & GROUNDS	-	2,500	2,500	2,500	2,500	-	2,500	2,500
AUTOMOTIVE FUEL	1,967	5,000	2,500	5,000	5,000	-	5,000	5,000
NSSRA	41,152	50,000	50,000	50,000	50,000	-	50,000	50,000
MISC EXPENSE - SPECIAL REC.	15,455	3,500	3,500	3,500	3,500	-	3,500	3,500
SUB-TOTAL	116,612	121,550	117,550	121,550	121,550	-	123,550	125,750
TOTAL EXPENDITURES	\$ 227,529	\$ 270,902	\$ 262,139	\$ 281,347	\$ 281,347	\$ -	\$ 288,290	\$ 296,109
CAPITAL								
THREE YEAR CAPITAL PLAN	735,142	630,000		-		-	-	-
SUB-TOTAL	735,142	630,000	-	-	-	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 962,671	\$ 900,902	\$ 262,139	\$ 281,347	\$ 281,347	\$ -	\$ 288,290	\$ 296,109

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
SUB-TOTAL	-	2,000	-	2,000	2,000	-	2,000	2,000
CAPITAL								
EQUIPMENT	-	2,500	-	2,500	2,500	-	2,500	2,500
SUB-TOTAL	-	2,500	-	2,500	2,500	-	2,500	2,500
TOTAL EXPENDITURES	\$ -	\$ 4,500	-	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 4,500

City of Highwood

FY27 BUDGET SUMMARY GENERAL FUND - PARKING DEPARTMENT

ACCOUNT	FY25 ACTUAL	FY26 BUDGET	FY26 ESTIMATED ACTUAL	FY27 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY28 FORECAST	FY29 FORECAST
OPERATING COSTS								
MISCELLANEOUS	\$ 3,670	\$ -	\$ 3,515	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,670	\$ -	\$ 3,515	\$ -	\$ -	\$ -	\$ -	\$ -