

CITY OF HIGHWOOD



Annual Budget Fiscal Year 2023

cityofhighwood.com

FISCAL YEAR 2023 BUDGET



City of Highwood
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Highwood, Illinois 60040
www.cityofhighwood.org

CITY OF HIGHWOOD

FISCAL YEAR 2023 BUDGET

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CITY OF HIGHWOOD

FISCAL YEAR 2023 BUDGET

Introduction

Principal Officials

Transmittal Letter



ANNUAL BUDGET

CITY OF HIGHWOOD, ILLINOIS

FOR THE FISCAL YEAR
MAY 1, 2022 – APRIL 30, 2023

PRINCIPAL OFFICIALS

CHARLES PECARO
MAYOR

ERIC FALBERG	ALDERMAN
MICHAEL FIORE	ALDERMAN
JAMES HOSPODARSKY	ALDERMAN
JAMES LEVI	ALDERMAN
ANDREW PETERSON	ALDERMAN
M. BRAD SLAVIN	ALDERMAN

SCOTT M. COREN
CITY MANAGER

DAVID A. GONZALEZ
FINANCE DIRECTOR

CITY OF HIGHWOOD

TO: Mayor Charles Pecaro
City Council

RE: Budget Transmittal Letter – Fiscal Year 2022/2023

DATE: May 25, 2022

It is our pleasure to submit the fiscal year 2022-23 budget for the City of Highwood. A government's budget performs many roles. First, it serves as **a financial plan**, setting out how our resources will be allocated within the limits of current and future revenues and demands. Second, it is **a management tool**, allowing our department heads and the City Manager to oversee the operations of the City within the limits set by the Council. Third, it is **a communications device**, giving our citizen customers a clear understanding of how their tax dollars are used. Finally, it is **a policy document**, reflecting the priorities of the City's elected officials. Our goal is to make this document meet all these roles.

The City of Highwood continues to complete a forecast of not only the current fiscal year, but two years into the future. This allows the City Council to anticipate any funding issues in advance to proactively plan and discuss solutions. It also allows staff to prioritize expenditures while not pushing too many necessary expenditures into one future fiscal year.

This year's budget continues many popular programs introduced in recent years, including:

- Providing the reverse 911 call system for emergencies and resident notifications
- Funding the City website to communicate with residents
- Funds to decorate the downtown area to attract guests during the holidays
- Certain repairs to streets and sidewalks in the community
- Dead or dying parkway tree removal
- Providing an outsourced building consultant to assist with residential and commercial development
- A full time professional for rental unit inspections
- Payment to Highland Park to provide emergency services for the community
- Funding to maintain the popular community recreation center
- Funding for the NSSRA, which provides recreational programs and opportunities for residents with special needs

New highlights include:

- No new loans or debt
- Outsourcing of the mailing of water bills
- Acquisition of the park entrance property in the amount of \$350,000 and related improvements
- An additional \$100,000 for park improvements such as storage, vendor pads, and fencing
- Replacement of the police vehicle fleet for \$400,000
- New bleachers in the Recreation Center
- Resurfacing or reconstructing Oak Terrace Avenue, De Roo Loop, and a portion of Green Bay Road, and investing \$500,000 annually in future years
- Resurfacing of the City Hall and Rec Center parking lots for \$150,000
- \$30,000 to repair sidewalks
- \$150,000 towards stabilization of the shoreline adjacent to the water plant if needed
- If the stabilization project is unnecessary this year that money would be repurposed to replace lead service lines
- Resumed funding of a \$10,000 grant program targeted at reducing non-conforming uses in residential districts
- \$20,000 to a matching grant program to improve building facades in the TIF district
- An investment of \$25,000 to replace sewers that collapse in roadways and \$30,000 to keep them clear of debris
- Crack sealing maintenance in the amount of \$15,000
- Funding of police body cameras
- \$25,000 to properly support services related to special events, night markets and festivals
- \$30,000 for various engineering projects, such as lighting

The Council begins the budget review process with a budget that represents only a continuation of the essential activities from the previous year. Staff submits a **“Maintenance Budget.”** The Maintenance Budget includes only current programs, employees, and activities. It reflects only the anticipated cost to continue the essential activities and programs. An example would be workers compensation insurance. This is a continued cost that the City must pay. The review of the Maintenance Budget focuses on efficiency and effectiveness.

Following the review of the Maintenance Budget, we begin work on what we call the **“Discretionary Budget.”** Discretionary Budget expenditures relate to City services and employee items that are not essential or required; however, they are important to maintaining the level of citizen services and employee expenses that have been provided in previous years.

A third category of the budget review process is the **“Capital Plan.”** This category allows for discussion of replacement and new items that are requested to be included in the budget. These items are discussed after the review of the maintenance and discretionary budgets.

The budget is available for public review upon request at the City’s Finance Department.

As a financial plan, the budget document describes all funds subject to appropriation in the fund structure overview section. In addition, all summaries of all major revenues and expenditures are provided in summary tables. Finally, the summary section includes information showing the projected changes in fund balances for all appropriated funds (excluding the fiduciary funds).

General Fund

Revenues. Budgeted revenues within the General Fund are \$5,761,022, an increase of \$779,912, or 15.7%, from the prior year. This increase can be largely attributed to an increase in budgeted sales tax revenue of \$458,000. Budgeted sales tax revenues are \$1,700,000, and they make up 29.5% of fund revenues. It is also due to an increase of \$50,000 in budgeted revenue for Park Rentals as a result of the lifting of Covid restrictions that existed in the past two years. Property taxes are budgeted at \$1,347,922, a decrease of \$55,288 from the previous year, and they constitute 23.4% of General Fund revenue.

Expenditures. The total General Fund expenditure budget is \$6,502,360, an increase of \$524,657, or 8.8%, from the prior year. Administration department budgeted expenditures increased \$123,267, principally due to salaries (approximately \$69,000). A Community Service Officer has been added to the FY23 budget at \$45,000, accounting for much of the salary increase. Street department expenditures were increased by \$68,621, mostly for work at Everts Park, whose budget was increased by \$20,000. Parks and Recreation department expenditures increased \$58,990 for salaries increases due to the need for more part-time employee work and to increase pay rates for these employees. FY22 budgeted transfers were \$980,100, while FY23 are budgeted at \$1,350,000, an increase of \$369,900. Budgeted transfers are higher in FY23 due to the need to update the Police Department's vehicle fleet for \$400,000. These increases are partially offset by lower budgeted expenditures in the Police department (\$29,261 for lower pension contributions) and the Building department (\$65,100 for lower contracted services).

Overall, budgeted General Fund expenditures of \$6,502,360 exceed budgeted revenues of \$5,761,022 by \$741,338. The excess expenditures over revenue will be paid from fund reserve, as the general fund has an estimated FY23 beginning balance of \$3.1 million.

Enterprise Funds

The Waterworks & Sewerage and Garbage Funds are Enterprise Funds indicating that revenues derived from the operation of the utility should fully fund operations. Rates charged to residents are used to pay for all costs associated with providing water, processing wastewater, and paying for the repair and maintenance of existing infrastructure. Capital development fees are charged against new development to pay for the expansion of the system. However, capital development fees are separate from water and sewer rates and provide no assistance in paying for operations or the repair and maintenance of existing infrastructure.

Budgeted revenues within the Enterprise Funds are \$1,593,500, a decrease of \$102,000, or 6.0%, from the prior year

Budgeted expenses within the Enterprise Funds are \$2,111,948, an increase of \$181,779, or 9.4%, from the prior year. This increase is due to \$270,000 more being budgeted for capital projects. New projects in the FY23 budget include \$150,000 for either Erosion control from Lake Michigan or for the replacement of lead service lines if erosion control is not needed and \$100,000 for Walker Avenue Sanitary Sewer improvements.

The spending request for the Enterprise Funds is \$2,111,948 and is funded by operating revenues of \$1,593,500, resulting in a deficit of \$518,448.

CITY OF HIGHWOOD

FISCAL YEAR 2023 BUDGET

Financial

Fund Structure and Budget Overview

Budgeted Revenue and Expenses 2021/22 vs 2022/23 - All Funds

Budgeted Revenue by Source 2021/22 vs 2022/23 - General Fund

Budgeted Revenue by Source 2022/23 - General Fund

Budgeted Expenses by Department 2021/22 vs 2022/23 - General Fund

Schedule of Anticipated Fund Balances 2022/23 - All Funds



Fund Structure and Budget Overview

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that compromise its assets, liabilities, reserves, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

The City's governmental funds are as follows:

General Fund – This fund accounts for the City's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. For financial statement purposes the Narcotics Fund, D.U.I. Fund, 2% Fire Insurance Fund, Parking Fund, and Escrow Fund are considered part of the General Fund. The General Fund is a major fund.

Special Revenue Funds – These funds are used for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The City's two special revenue funds are the Motor Fuel Tax Fund and the MFT- Rebuild Illinois Fund, both of which are non-major funds. The MFT- Rebuild Illinois Fund was a new fund in FY21 that was set up in response to a grant program implemented by the Illinois Department of Transportation. The City will receive a total of six grant allotments over a three-year period to be spent on capital projects.

Capital Project Funds – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds). The TIF Capital Projects Fund accounts for resources accumulated and payments made for development within the TIF District. The TIF Fund is a major fund. The Capital Project Fund was a major fund in Fiscal Year 22.

Debt Service Fund - This fund is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is a non-major fund.

The City's proprietary funds include the following:

Enterprise Funds – The City maintains two major enterprise funds. The Waterworks and Sewerage Fund accounts for operations of the water and sewer system. The City also maintains the Garbage Fund. See below for an explanation of the City's Waterworks and Sewerage Fund.

1. The Waterworks & Sewerage Fund

- Governmental water operations are established as enterprise funds. An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.
- Water fund revenues and expenditures are accounted for in a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other government activities.
- The intent of the water fund is that the costs of providing water to the general public on a continuing basis be financed by user charges of the system. Sufficient user fees should be established to ensure that the utility can operate on a self-sustaining basis.
- The customers of our water fund include Highwood residents and approximately twenty non-residents located around our direct border.

2. Explanation of our water rate analysis

There are two factors that comprise our water rate: expense projections and revenue projections.

A. Expense projections - analyzing our operating expenses, projecting system capital projects, and setting aside funds to replace portions of the system as needed:

- **Operating Expenses** – The City of Highwood has employees and outside services that operate the system, purchases chemicals to treat the water so it is safe for consumption, and general maintenance items for buildings and equipment.
- **Water System Capital Improvement, Equipment, and Maintenance Projects** – Capital improvement projects funded by water revenues are critical to maintaining an efficient and safe system. Examples of recent improvements include:
 1. Purchasing an upgraded SCADA system that includes alarms helping staff to monitor water levels and pressure.
 2. Electronic water meters that eliminate the need for a staff member to physically read each meter.
 3. Studies and inspections of our water treatment plant and valves that ensure our system is operating at an optimal level.
- **Debt Service** – The City of Highwood has issued bonds or accepted EPA loans for major capital purchases, such as replacing water mains in conjunction with road and sanitary sewer repairs.

B. Revenue projections - analyzing the number of units of water billed to all customers and developing minimum billings to cover fixed costs in order to determine the rate that covers the expenses mentioned above:

- **Units Billed** - All customers of the water system are billed based on readings from their water meter. The rate is charged based on 100 cubic feet of water billed. The rate was increased to \$5.12 per unit on 4/11/22.
- **Environmental Fee** - The environmental fee charged in prior years was eliminated beginning 4/11/22.
- **Sewer Charge** - The sewer charge is \$1 per unit for sanitary sewer service.
- **Meter Charge** - There was previously a \$10 charge per billing period to pay for the electronic meters. This fee was eliminated as of 4/11/22. The City's payments for the meters runs through FYE 2023
- **Other Water Revenues** - There are also several additional categories of water revenue such as interest on money in the bank, tap on fees for new customers joining the water system, meter readings requested by residents or landlords and inspection fees.

The City's fiduciary funds include the following:

Pension Trust Funds – The Police Pension Fund and the Firefighters' Pension Fund are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans or other employee benefit plans.

The City's also consists of a discretely presented component unit:

Highwood Public Library - The Library is a legally separate organization but is considered a component unit as the City is financially accountable for it. The Library has a separate Board that is elected by the Mayor with approval by the City Council. The Library's board passes their own budget, but it is subject to approval by the City Council, so it is included in the City's budget. As the Library completes their own budget and their Board approves it, the breakdown is not included in the appendix of this report. For a more detailed look at the Library's budget please go to their website: highwoodlibrary.org.

Fund Structure and Budget Overview

Basis of Accounting and Budgeting – The City of Highwood presents governmental funds on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The City recognizes property taxes when they become both measurable and available in accordance with GASB. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

The City prepares its budget on a basis consistent with generally accepted accounting principles. The City Manager submits to the City Council Members a proposed operating budget for the fiscal year commencing the following May 1st. The operating budget includes proposed expenditures and the means of financing them. It is legally enacted on an annual basis through passage of an ordinance. The City Manager is authorized to transfer budgeted amounts between departments within funds with proper Board approval.

Budget Summary

Revenue and Expense Budget

All Funds

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>				
Revenue	\$ 4,981,110	\$ 5,761,022	\$ 779,912	15.7%
Expenses	<u>5,977,703</u>	<u>6,502,360</u>	<u>524,657</u>	<u>8.8%</u>
Surplus (deficit)	(996,593)	(741,338)	255,255	-25.6%
<u>Capital Projects Funds</u>				
Capital Projects Fund				
Revenue	1,180,100	1,350,000	169,900	14.4%
Expenses	<u>1,180,100</u>	<u>1,350,000</u>	<u>169,900</u>	<u>14.4%</u>
Surplus (deficit)	-	-	-	0.0%
TIF Capital Projects Fund				
Revenue	10,937,000	1,152,000	(9,785,000)	-89.5%
Expenses	<u>10,637,500</u>	<u>9,871,131</u>	<u>(766,369)</u>	<u>-7.2%</u>
Surplus (deficit)	299,500	(8,719,131)	(9,018,631)	-3011.2%
<u>Debt Service Fund</u>				
Revenue	199,793	199,255	(538)	-0.3%
Expenses	<u>200,030</u>	<u>201,550</u>	<u>1,520</u>	<u>0.8%</u>
Surplus (deficit)	(237)	(2,295)	(2,058)	868.4%
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund				
Revenue	179,500	196,000	16,500	9.2%
Expenses	<u>165,000</u>	<u>185,000</u>	<u>20,000</u>	<u>12.1%</u>
Surplus (deficit)	14,500	11,000	(3,500)	-24.1%
MFT- Rebuild Illinois Fund				
Revenue	178,105	59,368	(118,737)	-66.7%
Expenses	<u>220,000</u>	<u>136,210</u>	<u>(83,790)</u>	<u>-38.1%</u>
Surplus (deficit)	(41,895)	(76,842)	(34,947)	83.4%
Library				
Revenue	306,135	304,640	(1,495)	-0.5%
Expenses	<u>325,975</u>	<u>349,100</u>	<u>23,125</u>	<u>7.1%</u>
Surplus (deficit)	(19,840)	(44,460)	(24,620)	124.1%
<u>Enterprise Funds</u>				
Waterworks & Sewerage Fund				
Revenue	1,314,000	1,232,500	(81,500)	-6.2%
Expenses	<u>1,504,481</u>	<u>1,644,552</u>	<u>140,071</u>	<u>9.3%</u>
Surplus (deficit)	(190,481)	(412,052)	(221,571)	116.3%
Garbage Fund				
Revenue	381,500	361,000	(20,500)	-5.4%
Expenses	<u>425,688</u>	<u>467,396</u>	<u>41,708</u>	<u>9.8%</u>
Surplus (deficit)	\$ (44,188)	\$ (106,396)	\$ (62,208)	140.8%

Budget Summary

Revenue by Source	General Fund		
	<u>2021/2022</u>	<u>2022/2023</u>	<u>Difference</u>
<u>Taxes</u>			
Property Taxes	\$ 1,403,210	\$ 1,347,922	\$ (55,288)
Utility Taxes	310,000	285,000	(25,000)
Gasoline Tax	125,000	150,000	25,000
Cananbis Tax	20,000	100,000	80,000
Total Taxes	<u>1,858,210</u>	<u>1,882,922</u>	<u>24,712</u>
<u>Licenses</u>			
Liquor License	100,000	110,000	10,000
Grease Trap Fees	2,000	2,000	-
Other Licenses	30,000	20,000	(10,000)
Total Licenses	<u>132,000</u>	<u>132,000</u>	<u>-</u>
<u>Permits</u>			
Building Permits	75,000	75,000	-
Parking Stickers & Meters	10,000	25,000	15,000
Cable Franchise Fee	55,000	55,000	-
Valet Parking Permits	3,500	3,500	-
Appearance Review Committee	1,000	1,000	-
Miscellaneous Permits	3,000	3,000	-
Total Permits	<u>147,500</u>	<u>162,500</u>	<u>15,000</u>
<u>Intergovernmental</u>			
Illinois State Income Tax	447,000	650,000	203,000
Personal Property Replacement Tax	6,200	10,400	4,200
Grants	320,000	350,000	30,000
Sales Tax	505,000	700,000	195,000
Home Rule Sales Tax	737,000	1,000,000	263,000
911 Dispatch	65,000	65,000	-
Local Use Tax	147,000	185,000	38,000
Total Intergovernmental	<u>2,227,200</u>	<u>2,960,400</u>	<u>733,200</u>

Budget Summary

Revenue by Source	General Fund		
	<u>2021/2022</u>	<u>2022/2023</u>	<u>Difference</u>
<u>Fines & Forfeitures</u>			
Court Fines	15,000	7,000	(8,000)
Police Fines	30,000	10,000	(20,000)
Police Administrative Fees	1,700	1,700	-
Zoning/Planning Fees	2,500	2,500	-
Building Fees	6,000	3,000	(3,000)
Rental Inspection Fees	112,000	130,000	18,000
Police Vehicle Seizures	5,000	-	(5,000)
Miscellaneous	10,000	5,000	(5,000)
Total Fines & Forfeitures	<u>182,200</u>	<u>159,200</u>	<u>(23,000)</u>
<u>Investment Income</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<u>Miscellaneous</u>			
Antenna Rentals	259,000	259,000	-
Miscellaneous Property Rentals	10,000	10,000	-
Refunds & Reimbursements	30,000	10,000	(20,000)
Park Rentals	125,000	175,000	50,000
Donations	7,000	7,000	-
Miscellaneous	2,000	2,000	-
Total Miscellaneous	<u>433,000</u>	<u>463,000</u>	<u>30,000</u>
Total	<u>\$ 4,981,110</u>	<u>\$ 5,761,022</u>	<u>\$ 779,912</u>

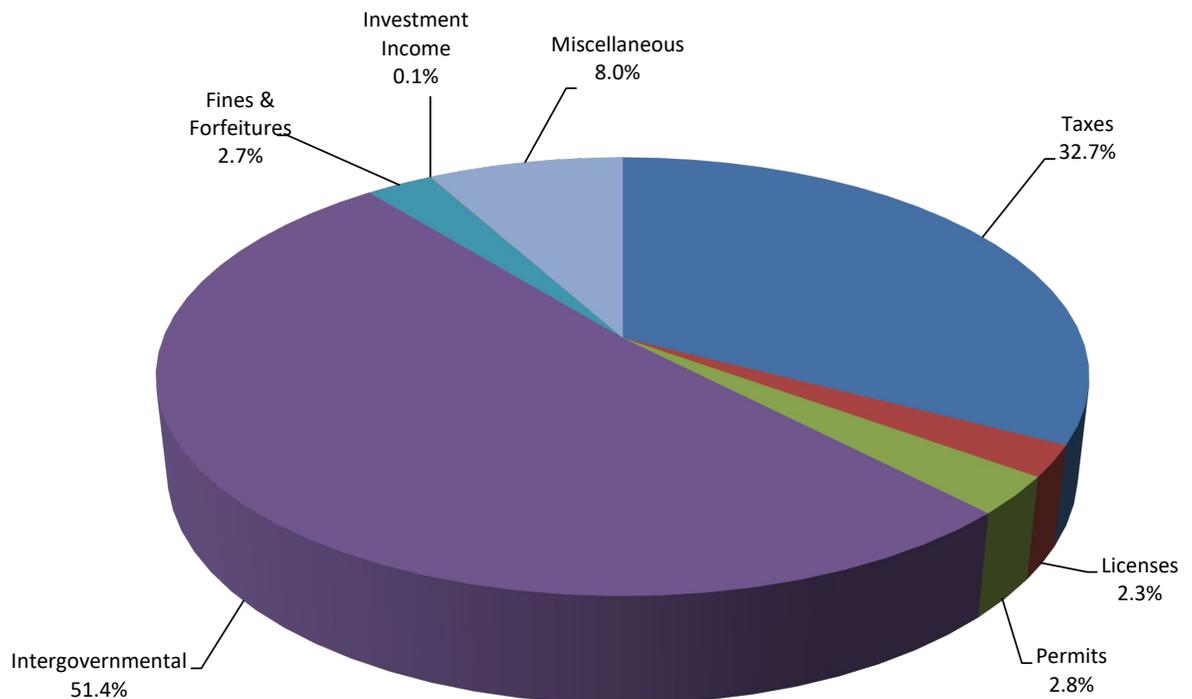
Budget Summary

Summary of Revenue

General Fund

Source	2021/2022	2022/2023	Dollar Change	Percent Change
Taxes	\$ 1,858,210	\$ 1,882,922	\$ 24,712	1.3%
Licenses	132,000	132,000	-	0.0%
Permits	147,500	162,500	15,000	10.2%
Intergovernmental	2,227,200	2,960,400	733,200	32.9%
Fines & Forfeitures	182,200	159,200	(23,000)	-12.6%
Investment Income	1,000	1,000	-	0.0%
Miscellaneous	433,000	463,000	30,000	6.9%
Total	\$ 4,981,110	\$ 5,761,022	\$ 779,912	15.7%

2022/23 Budget Revenue by Source

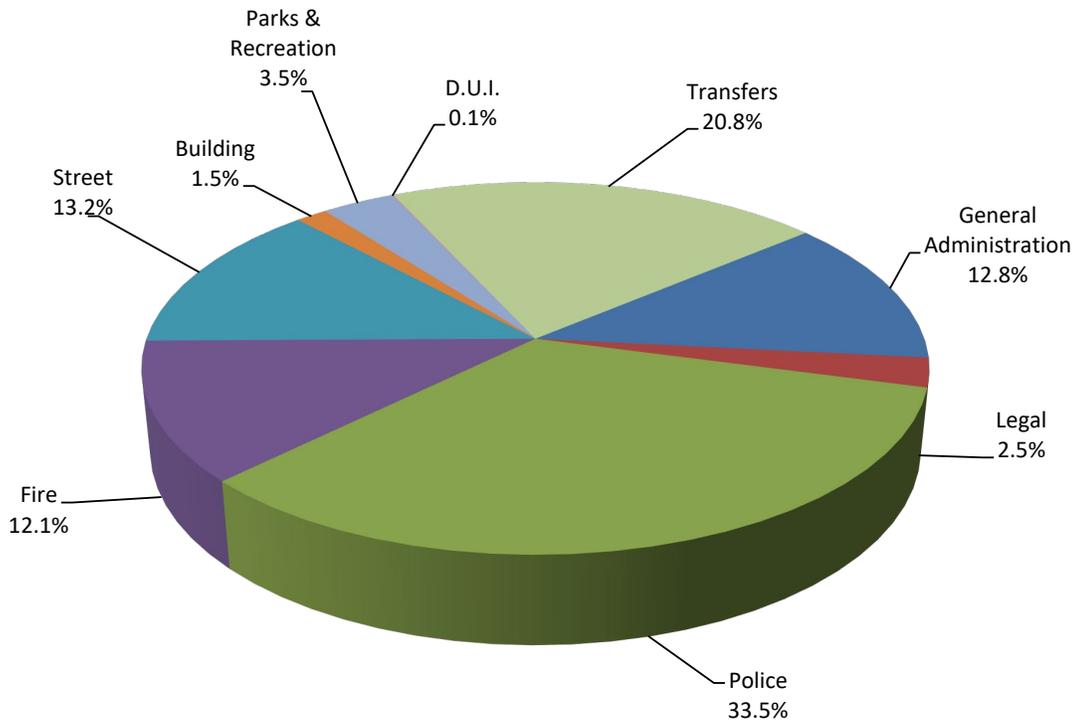


Budget Summary

General Fund Expenses by Department

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Fund				
General Administration	\$ 704,949	\$ 828,216	\$ 123,267	17.5%
Legal	160,600	164,600	4,000	2.5%
Police	2,209,836	2,180,575	(29,261)	-1.3%
Fire	795,276	789,516	(5,760)	-0.7%
Street	790,694	859,315	68,621	8.7%
Building	163,600	98,500	(65,100)	-39.8%
Parks & Recreation	168,148	227,138	58,990	35.1%
D.U.I.	4,500	4,500	-	0.0%
Transfers	980,100	1,350,000	369,900	37.7%
Total General Fund	<u>\$ 5,977,703</u>	<u>\$ 6,502,360</u>	<u>\$ 524,657</u>	<u>8.8%</u>

2022/23 Budget Expenses by Department



Budget Summary

Schedule of Anticipated Fund Balances (Excluding Fiduciary Funds)

	Estimated Beginning Balance 5/1/2022	Budgeted Revenue	Budgeted Expenses	Excess/ (Deficit)	Estimated Ending Balance 4/30/2023
General Fund	\$ 3,081,840	\$ 5,761,022	\$ 6,502,360	\$ (741,338)	\$ 2,340,502
Capital Projects Funds					
Capital Projects Fund	-	1,350,000	1,350,000	-	-
TIF Capital Projects Fund	8,700,423	1,152,000	9,871,131	(8,719,131)	(18,708)
Total Capital Projects Funds	8,700,423	2,502,000	11,221,131	(8,719,131)	(18,708)
Debt Service Fund	48,421	199,255	201,550	(2,295)	46,126
Special Revenue Funds					
Motor Fuel Tax Fund	255,115	196,000	185,000	11,000	266,115
MFT- Rebuild Illinois Fund	76,842	59,368	136,210	(76,842)	-
Library	2,268,617	304,640	349,100	(44,460)	2,224,157
Total Special Revenue Funds	2,523,732	560,008	670,310	(110,302)	2,490,272
Enterprise Funds					
Waterworks & Sewerage Fund	784,894	1,232,500	1,644,552	(412,052)	372,842
Garbage Fund	155,857	361,000	467,396	(106,396)	49,461
Total Enterprise Funds	940,751	1,593,500	2,111,948	(518,448)	422,303
All Funds	<u>\$ 15,295,167</u>	<u>\$ 10,615,785</u>	<u>\$ 20,707,299</u>	<u>\$ (10,091,514)</u>	<u>\$ 5,280,495</u>

CITY OF HIGHWOOD
FISCAL YEAR 2023 BUDGET

Appendix A

Detailed Budget Report



City of Highwood

FY23 BUDGET SUMMARY

GENERAL FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	% Change Budget/Request	\$ Change Budget/Request	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
GENERAL FUND REVENUE	\$ 5,805,209	\$ 4,981,110	\$ 5,787,280	\$ 5,761,022	\$ 5,761,022	15.7%	\$ 779,912	\$ -	\$ 5,460,278	\$ 5,612,155
TOTAL REVENUE	\$ 5,805,209	\$ 4,981,110	\$ 5,787,280	\$ 5,761,022	\$ 5,761,022	15.7%	\$ 779,912	\$ -	\$ 5,460,278	\$ 5,612,155
DEPARTMENT EXPENDITURES										
ADMINISTRATIVE	\$ 552,212	\$ 704,949	\$ 740,949	\$ 828,216	\$ 828,216	17.5%	\$ 123,267	\$ -	\$ 806,408	\$ 823,592
LEGAL	\$ 86,948	\$ 160,600	\$ 129,600	\$ 164,600	\$ 164,600	2.5%	\$ 4,000	\$ -	\$ 164,600	\$ 164,600
POLICE	\$ 2,058,199	\$ 2,209,836	\$ 2,275,336	\$ 2,180,575	\$ 2,180,575	-1.3%	\$ (29,261)	\$ -	\$ 2,274,923	\$ 2,364,630
FIRE	\$ 730,336	\$ 795,276	\$ 795,276	\$ 789,516	\$ 789,516	-0.7%	\$ (5,760)	\$ -	\$ 817,889	\$ 847,441
STREETS	\$ 671,846	\$ 790,694	\$ 840,327	\$ 859,315	\$ 859,315	8.7%	\$ 68,621	\$ -	\$ 870,659	\$ 877,136
BUILDING	\$ 127,430	\$ 163,600	\$ 105,200	\$ 98,500	\$ 98,500	-39.8%	\$ (65,100)	\$ -	\$ 95,000	\$ 95,000
PARKS & RECREATION	\$ 176,407	\$ 168,148	\$ 163,861	\$ 227,138	\$ 227,138	35.1%	\$ 58,990	\$ -	\$ 231,919	\$ 236,922
NARCOTICS	\$ 10	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
DUI	\$ 10	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0.0%	\$ -	\$ -	\$ 4,500	\$ 4,500
2% FIRE INSURANCE	\$ 10	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
PARKING	\$ 3,258	\$ -	\$ 3,121	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	\$ 4,406,666	\$ 4,997,603	\$ 5,058,170	\$ 5,152,360	\$ 5,152,361	3.1%	\$ 154,757	\$ -	\$ 5,265,898	\$ 5,413,820
OTHER FINANCING USES	\$ 702,256	\$ 980,100	\$ 766,745	\$ 1,350,000	\$ 1,350,000	37.7%	\$ 369,900	\$ -	\$ 570,000	\$ 540,000
TOTAL EXPENDITURES	\$ 5,108,922	\$ 5,977,703	\$ 5,824,915	\$ 6,502,360	\$ 6,502,361	8.8%	\$ 524,657	\$ -	\$ 5,835,898	\$ 5,953,820
REVENUE OVER (UNDER) EXPENDITURES	\$ 696,287	\$ (996,593)	\$ (37,635)	\$ (741,338)	\$ (741,339)		\$ 255,255	\$ -	\$ (375,620)	\$ (341,665)
BEGINNING FUND BALANCE	\$ 2,423,188	\$ 3,119,475	\$ 3,119,475	\$ 3,081,840	\$ 3,081,840		\$ (37,635)	\$ -	\$ 2,340,502	\$ 1,964,883
ENDING FUND BALANCE	\$ 3,119,475	\$ 2,122,882	\$ 3,081,840	\$ 2,340,502	\$ 2,340,501	10.3%	\$ 217,620	\$ -	\$ 1,964,883	\$ 1,623,217

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	% Change Est Act/Budget	FY23 REQUEST	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
REVENUE										
LOCAL TAXES										
REAL ESTATE TAX - CORPORATE	\$ 174,010	\$ 174,797	\$ 174,797	0%	\$ 200,000	14.4%	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
REAL ESTATE TAX - POLICE PENSION	323,053	372,213	372,213	0%	290,773	-21.9%	290,773	-	311,127	332,906
REAL ESTATE TAX - FIRE PENSION	106,177	122,946	122,946	0%	117,186	-4.7%	117,186	-	125,389	134,166
REAL ESTATE TAX - FIRE & EMS	686,531	688,254	688,254	0%	689,963	0.0%	689,963	-	710,662	731,982
REAL ESTATE TAX - NSSRA	44,869	45,000	45,000	0%	50,000	11.1%	50,000	-	50,000	50,000
UTILITY TAX - TELECOMMUNICATION	62,811	100,000	55,000	-45%	55,000	-45.0%	55,000	-	55,000	55,000
UTILITY TAX - ELECTRIC	131,153	130,000	130,000	0%	130,000	0.0%	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	90,779	80,000	117,000	46%	100,000	25.0%	100,000	-	100,000	100,000
GASOLINE TAX	134,515	125,000	150,000	20%	150,000	20.0%	150,000	-	150,000	150,000
CANNABIS TAX	5,304	20,000	106,000	430%	100,000	400.0%	100,000	-	100,000	100,000
SUB-TOTAL LOCAL TAXES	1,759,202	1,858,210	1,961,210	6%	1,882,922	1.3%	1,882,922	-	1,932,178	1,984,055
LICENSE REVENUE										
LIQUOR LICENSES	107,825	100,000	153,000	53%	110,000	10.0%	110,000	-	110,000	110,000
BUSINESS LICENSES	900	-	-	0%	-	0.0%	-	-	-	-
GREASE TRAP FEES	1,050	2,000	2,000	0%	2,000	0.0%	2,000	-	2,000	2,000
OTHER LICENSES	26,304	30,000	24,000	-20%	20,000	-33.3%	20,000	-	20,000	20,000
SUB-TOTAL LICENSES	136,079	132,000	179,000	36%	132,000	0.0%	132,000	-	132,000	132,000
PERMIT REVENUE										
BUILDING PERMITS	185,709	75,000	60,000	-20%	75,000	0.0%	75,000	-	75,000	75,000
SANDWICH BOARD PERMITS	100	-	-	0%	-	0.0%	-	-	-	-
PARKING REVENUES	23,745	10,000	25,000	150%	25,000	150.0%	25,000	-	25,000	25,000
CABLE FRANCHISE FEES	52,244	55,000	55,000	0%	55,000	0.0%	55,000	-	55,000	55,000
VALET PARKING PERMITS	-	3,500	-	-100%	3,500	0.0%	3,500	-	3,500	3,500
MISCELLANEOUS PERMITS	675	3,000	3,000	0%	3,000	0.0%	3,000	-	3,000	3,000
APPEARANCE REVIEW COMMITTEE	1,775	1,000	1,500	0%	1,000	0.0%	1,000	-	1,000	1,000
SUB-TOTAL PERMITS	264,248	147,500	144,500	-2%	162,500	10.2%	162,500	-	162,500	162,500
INTERGOVERNMENTAL REVENUE										
STATE INCOME TAX	702,117	447,000	677,000	51%	650,000	45.4%	650,000	-	650,000	650,000
PERSONAL PROPERTY REPL TAX	9,616	6,200	13,000	110%	10,400	67.7%	10,400	-	10,400	10,400
911 DISPATCH	73,746	65,000	78,000	20%	65,000	0.0%	65,000	-	65,000	65,000
GRANTS	12,164	320,000	64,000	-80%	350,000	0.0%	350,000	-	-	-
COVID RELATED	220,457	-	-	0%	-	0.0%	-	-	-	-
SALES TAX - REGULAR	558,623	505,000	725,000	44%	700,000	38.6%	700,000	-	700,000	800,000
SALES TAX - HOME RULE	773,033	737,000	1,050,000	42%	1,000,000	35.7%	1,000,000	-	1,000,000	1,000,000
LOCAL USE TAX	243,155	147,000	185,000	26%	185,000	25.9%	185,000	-	185,000	185,000
MISC INTERGOVERN REVENUE	257	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL INTERGOVERNMENTAL	2,593,168	2,227,200	2,792,000	25%	2,960,400	32.9%	2,960,400	-	2,610,400	2,710,400

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	% Change Est Act/Budget	FY23 REQUEST	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
FINES & FORFEITURES										
COURT FINES	8,488	15,000	7,000	-53%	7,000	-53.3%	7,000	-	7,000	7,000
POLICE FINES	12,095	30,000	20,000	-33%	10,000	-66.7%	10,000	-	10,000	10,000
PD BOOT, ADMIN, VEHICLE STORAGE	500	1,700	500	-71%	1,700	0.0%	1,700	-	1,700	1,700
PD SEIZED VEHICLES	-	5,000	-	-100%	-	-100.0%	-	-	-	-
COLLECTIONS	2,499	-	4,000	0%	-	0.0%	-	-	-	-
ZONING/PLANNING FEES	2,100	2,500	-	-100%	2,500	0.0%	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	2,850	6,000	3,000	-50%	3,000	-50.0%	3,000	-	3,000	3,000
RENTAL INSPECTION FEES	154,378	112,000	130,000	16%	130,000	16.1%	130,000	-	130,000	130,000
MISCELLANEOUS FEES & FINES	4,066	10,000	5,000	-50%	5,000	-50.0%	5,000	-	5,000	5,000
NORDSTROM FUND	7,565	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL FINES & FORFEITURES	194,541	182,200	169,500	-7%	159,200	-12.6%	159,200	-	159,200	159,200
CHARGES FOR SERVICES										
TFSC 2H AGREEMENT	165	-	-	0%	-	0.0%	-	-	-	-
SALE OF PROPERTY	350,000	-	-	0%	-	0.0%	-	-	-	-
ALARM SYSTEMS & CALLS	29,362	-	-	0%	-	0.0%	-	-	-	-
RECYCLING REBATE	7	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL CHARGES FOR SERVICES	379,534	-	-	0%	-	0.0%	-	-	-	-
MISCELLANEOUS INCOME										
INTEREST ON INVESTMENTS	2,814	1,000	1,000	0%	1,000	0.0%	1,000	-	1,000	1,000
ANTENNA RENTALS	294,983	259,000	282,070	9%	259,000	0.0%	259,000	-	259,000	259,000
MISCELLANEOUS PROPERTY RENTAL	21,350	10,000	17,000	70%	10,000	0.0%	10,000	-	10,000	10,000
REFUNDS & REIMBURSEMENTS	7,766	30,000	30,000	0%	10,000	-66.7%	10,000	-	10,000	10,000
PARK/REC RENTALS	140,543	125,000	200,000	60%	175,000	40.0%	175,000	-	175,000	175,000
SPECIAL RECREATION DONATION	9,414	7,000	9,000	29%	7,000	0.0%	7,000	-	7,000	7,000
MISCELLANEOUS INCOME	81	2,000	2,000	0%	2,000	0.0%	2,000	-	2,000	2,000
SUB-TOTAL MISCELLANEOUS	478,437	434,000	541,070	25%	464,000	6.9%	464,000	-	464,000	464,000
TOTAL REVENUE	\$ 5,805,209	\$ 4,981,110	\$ 5,787,280	16%	\$ 5,761,022	15.7%	\$ 5,761,022	\$ -	\$ 5,460,278	\$ 5,612,155

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES	\$ 231,308	\$ 269,916	\$ 269,916	\$ 338,810	\$ 338,810	\$ -	\$ 348,812	\$ 359,115
OVERTIME	853	3,000	3,000	3,000	3,000	-	3,000	3,000
SUB-TOTAL	232,161	272,916	272,916	341,810	341,810	-	351,812	362,115
BENEFITS								
HEALTH INSURANCE	20,390	44,992	44,992	33,628	33,628	-	40,941	42,863
UNEMPLOYMENT INSURANCE	761	3,300	3,300	3,300	3,300	-	3,400	3,500
FICA	12,151	16,735	16,735	21,006	21,006	-	21,812	22,451
MEDICARE	3,284	3,914	3,914	4,913	4,913	-	5,101	5,251
IMRF	19,389	31,742	31,742	40,009	40,009	-	42,217	43,454
WORKERS COMP	1,507	750	750	750	750	-	825	908
AUTOMOTIVE ALLOWANCE	2,000	2,500	2,500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	59,482	103,933	103,933	106,106	106,106	-	116,796	120,927
OPERATING COSTS								
BUILDING MAINTENANCE	2,602	14,500	5,000	14,500	14,500	-	14,500	14,500
EQUIPMENT MAINTENANCE	-	5,000	5,000	5,000	5,000	-	5,000	5,000
VEHICLE MAINTENANCE	925	-	-	-	-	-	-	-
ACCOUNTING	54,600	54,600	54,600	66,300	66,300	-	66,300	66,300
AUDITING	34,250	39,000	39,000	39,000	39,000	-	39,000	39,000
PAYROLL SERVICE	4,155	4,300	4,300	4,300	4,300	-	4,300	4,300
COMPUTER SUPPORT	21,446	30,000	30,000	45,000	45,000	-	45,000	45,000
OTHER PROFESSIONAL SERVICES	-	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	441	4,000	4,000	4,000	4,000	-	4,000	4,000
TELEPHONE	13,923	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	637	5,000	5,000	5,000	5,000	-	5,000	5,000
PRINTING	136	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	14,990	14,500	20,000	20,000	20,000	-	20,000	20,000
TRAVEL EXPENSE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	199	9,000	9,000	9,000	9,000	-	9,000	9,000
MEALS	-	1,000	1,000	1,000	1,000	-	1,000	1,000
UTILITIES	2,126	4,000	4,000	4,000	4,000	-	4,000	4,000
MISCELLANEOUS SERVICE CONTRACTS	38,392	70,000	95,000	75,000	75,000	-	30,000	30,000
LIABILITY INSURANCE	16,248	25,000	25,000	25,000	25,000	-	27,500	30,250
OFFICE SUPPLIES	2,023	3,000	3,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	3,954	6,000	6,000	6,000	6,000	-	6,000	6,000
AUTOMOTIVE FUEL/OIL	44	1,000	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	1,946	1,000	1,000	1,000	1,000	-	1,000	1,000
CREDIT CARD FEES	2,005	2,000	2,000	2,000	2,000	-	2,000	2,000
SPECIAL EVENT FUND	24,220	10,000	25,000	25,000	25,000	-	25,000	25,000
REIMBURSABLE EXPENSES	-	100	100	100	100	-	100	100
REFUNDS	-	100	100	100	100	-	100	100
MISCELLANEOUS EXPENSE	382	3,000	3,000	3,000	3,000	-	3,000	3,000
COVID	20,925	-	-	-	-	-	-	-
SUB-TOTAL	260,569	328,100	364,100	380,300	380,300	-	337,800	340,550
TOTAL EXPENDITURES	\$ 552,212	\$ 704,949	\$ 740,949	\$ 828,216	\$ 828,216	\$ -	\$ 806,408	\$ 823,592
CAPITAL								
THREE YEAR CAPITAL PLAN	8,110	-	-	75,000	75,000	-	30,000	-
SUB-TOTAL	8,110	-	-	75,000	75,000	-	30,000	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 560,322	\$ 704,949	\$ 740,949	\$ 903,216	\$ 903,216	\$ -	\$ 836,408	\$ 823,592

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
LEGAL								
CITY ATTORNEY - GENERAL CORP MATTERS	\$ 65,857	\$ 110,000	\$ 90,000	\$ 140,000	\$ 140,000	\$ -	\$ 140,000	\$ 140,000
CITY PROSECUTOR - PROSECUTION	3,740	15,000	10,000	15,000	15,000	-	15,000	15,000
CITY PROSECUTOR - RETAINER	9,600	9,600	9,600	9,600	9,600	-	9,600	9,600
LEGAL ZONING	6,191	6,000	20,000	-	-	-	-	-
LAWSUIT SETTLEMENT	1,560	20,000	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 86,948	\$ 160,600	\$ 129,600	\$ 164,600	\$ 164,600	\$ -	\$ 164,600	\$ 164,600

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 911,069	\$ 1,041,569	\$ 1,041,569	\$ 1,021,448	\$ 1,021,448	\$ -	\$ 1,052,091	\$ 1,083,654
SALARIES - PART-TIME	66,175	90,045	90,045	100,000	100,000	-	110,000	120,000
OVER-TIME	203,314	120,000	160,000	150,000	150,000	-	150,000	150,000
SUB-TOTAL	1,180,558	1,251,614	1,291,614	1,271,448	1,271,448	-	1,312,091	1,353,654
BENEFITS								
HEALTH INSURANCE	163,797	150,659	150,659	152,192	152,192	-	175,470	185,998
UNEMPLOYMENT INSURANCE	1,167	11,500	11,500	11,500	11,500	-	11,500	11,500
FICA	4,573	7,500	7,500	12,000	12,000	-	12,000	12,000
POLICE PENSION CONTRIBUTION	323,053	372,213	372,213	290,773	290,773	-	311,127	332,906
MEDICARE	16,550	14,305	14,305	18,000	18,000	-	19,025	19,628
IMRF	4,164	6,000	6,000	6,266	6,266	-	6,204	6,266
WORKERS COMP	52,992	49,910	49,910	49,910	49,910	-	54,901	60,391
SUB-TOTAL	566,296	612,087	612,087	540,641	540,641	-	590,227	628,689
OPERATING COSTS								
BUILDING MAINTENANCE	2,618	5,000	10,000	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	339	3,000	3,000	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	12,079	10,000	10,000	10,000	10,000	-	10,000	10,000
ADMINISTRATIVE HEARING SERVICE	-	1,000	-	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	-	7,000	7,000	7,000	7,000	-	7,000	7,000
POSTAGE	96	500	500	500	500	-	500	500
TELEPHONE	18,025	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	-	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	-	700	700	700	700	-	700	700
COMMUNICATIONS	6,389	3,000	6,000	3,000	3,000	-	3,000	3,000
DISPATCHING	152,618	160,000	160,000	165,851	165,851	-	170,827	175,951
DUES	24,382	20,000	35,000	35,000	35,000	-	35,000	35,000
TRAVEL	1,492	500	500	500	500	-	500	500
TRAINING	7,575	15,000	10,000	15,000	15,000	-	10,000	10,000
UTILITIES	-	1,500	1,500	1,500	1,500	-	1,500	1,500
MISC. SERVICE CONTRACTS	16,878	14,500	16,000	16,000	16,000	-	16,000	16,000
LIABILITY INSURANCE	38,548	41,435	41,435	41,435	41,435	-	45,579	50,136
OFFICE SUPPLIES	1,311	2,000	2,000	2,000	2,000	-	2,000	2,000
OPERATING SUPPLIES	4,501	5,000	12,000	5,000	5,000	-	5,000	5,000
UNIFORMS	6,883	10,000	10,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	17,583	30,000	30,000	30,000	30,000	-	30,000	30,000
REIMBURSEABLE	28	-	-	-	-	-	-	-
SUB-TOTAL	311,345	346,135	371,635	368,486	368,486	-	372,605	382,288
TOTAL EXPENDITURES	\$ 2,058,199	\$ 2,209,836	\$ 2,275,336	\$ 2,180,575	\$ 2,180,575	\$ -	\$ 2,274,923	\$ 2,364,630
CAPITAL								
THREE YEAR CAPITAL PLAN	39,436	55,000	-	455,000	455,000	-	-	-
SUB-TOTAL	39,436	55,000	-	455,000	455,000	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 2,097,635	\$ 2,264,836	\$ 2,275,336	\$ 2,635,575	\$ 2,635,575	\$ -	\$ 2,274,923	\$ 2,364,630

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
BENEFITS								
PENSION	\$ 106,177	\$ 122,946	\$ 122,946	\$ 117,186	\$ 117,186	\$ -	\$ 125,389	\$ 134,166
SUB-TOTAL	106,177	122,946	122,946	117,186	117,186	-	125,389	134,166
OPERATING COSTS								
DISPATCHING	3,739	-	-	-	-	-	-	-
MISC. CONTRACTUAL SERVICES	620,420	672,330	672,330	672,330	672,330	-	692,500	713,275
SUB-TOTAL	624,159	672,330	672,330	672,330	672,330	-	692,500	713,275
TOTAL EXPENDITURES	\$ 730,336	\$ 795,276	\$ 795,276	\$ 789,516	\$ 789,516	\$ -	\$ 817,889	\$ 847,441

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 64,648	\$ 64,018	\$ 64,018	\$ 65,939	\$ 65,939	\$ -	\$ 72,532	\$ 74,708
SALARIES - PART-TIME	4,441	10,000	10,000	10,000	10,000	-	10,000	10,000
OVERTIME	9,025	18,000	23,000	22,000	22,000	-	22,000	22,000
SUB-TOTAL	78,114	92,018	97,018	97,939	97,939	-	104,532	106,708
BENEFITS								
HEALTH INSURANCE	4,833	2,145	2,145	2,145	2,145	-	2,500	2,500
UNEMPLOYMENT INSURANCE	109	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	4,788	5,705	6,015	6,072	6,072	-	6,481	6,616
MEDICARE	1,120	1,334	1,407	956	956	-	1,052	1,547
IMRF	6,161	11,042	11,642	11,753	11,753	-	12,544	12,805
AUTO ALLOWANCE	99	-	-	-	-	-	-	-
WORKERS COMP	16,260	14,000	14,000	14,000	14,000	-	15,400	16,940
SUB-TOTAL	33,370	35,226	36,209	35,926	35,926	-	38,977	41,408
OPERATING COSTS								
BUILDING MAINTENANCE	16,982	12,000	32,000	12,000	12,000	-	12,000	12,000
EQUIPMENT MAINTENANCE	17,794	20,000	20,000	20,000	20,000	-	20,000	20,000
VEHICLE MAINTENANCE	4,795	10,000	10,000	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	-	5,000	5,000	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	84,390	120,000	120,000	120,000	120,000	-	120,000	120,000
STREET LIGHT REPAIRS	41,370	25,000	30,000	30,000	30,000	-	30,000	30,000
STORM SEWER REPAIR	42,795	55,000	20,000	55,000	55,000	-	55,000	55,000
ENGINEERING FEES	9,506	30,000	30,000	50,000	50,000	-	50,000	50,000
OTHER PROFESSIONAL SERVICES	21,447	24,000	24,000	24,000	24,000	-	24,000	24,000
TELEPHONE	1,121	2,700	2,700	2,700	2,700	-	2,700	2,700
PUBLISHING	-	500	-	500	500	-	500	500
TRAINING	-	500	-	500	500	-	500	500
DUES	-	500	-	500	500	-	500	500
UTILITIES	92,235	70,000	70,000	70,000	70,000	-	70,000	70,000
MISCELLANEOUS SERVICE CONTRACTS	130,536	125,000	125,000	125,000	125,000	-	125,000	125,000
MISCELLANEOUS HAULING DIRT DUMP	28,087	45,000	45,000	45,000	45,000	-	45,000	45,000
LIABILITY INSURANCE	15,816	17,000	17,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	159	250	200	250	250	-	250	250
OPERATING SUPPLIES	7,463	10,000	10,000	10,000	10,000	-	10,000	10,000
SUPPLIES - BUILDING & GROUNDS	-	1,500	1,500	1,500	1,500	-	1,500	1,500
UNIFORMS	99	1,000	700	1,000	1,000	-	1,000	1,000
TRAFFIC CONTROL SIGNS	6,808	23,000	23,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	5,239	10,000	15,000	15,000	15,000	-	15,000	15,000
EQUIPMENT RENTAL	704	4,500	4,500	4,500	4,500	-	4,500	4,500
FORESTRY	20,005	30,000	51,000	30,000	30,000	-	30,000	30,000
EVERTS PARK	2,786	10,000	30,000	30,000	30,000	-	30,000	30,000

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
COMMUNITY BEAUTIFICATION	9,340	5,000	20,000	20,000	20,000	-	20,000	20,000
HOLIDAY LIGHTING	885	5,000	-	15,000	15,000	-	15,000	15,000
MISCELLANEOUS EXPENSE	-	1,000	500	1,000	1,000	-	1,000	1,000
SUB-TOTAL	560,362	663,450	707,100	725,450	725,450	-	727,150	729,020
TOTAL EXPENDITURES	\$ 671,846	\$ 790,694	\$ 840,327	\$ 859,315	\$ 859,315	\$ -	\$ 870,659	\$ 877,136
CAPITAL								
THREE YEAR CAPITAL PLAN	406,061	15,000	68,757	630,000	630,000	-	540,000	540,000
SUB-TOTAL	406,061	15,000	68,757	630,000	630,000	-	540,000	540,000
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,077,907	\$ 805,694	\$ 909,084	\$ 1,489,315	\$ 1,489,315	\$ -	\$ 1,410,659	\$ 1,417,136

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
FULL TIME BUILDING	\$ 39,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PART TIME BUILDING	-	-	-	-	-	-	-	-
SUB-TOTAL	39,704	-	-	-	-	-	-	-
BENEFITS								
HEALTH INSURANCE	6,689	-	-	-	-	-	-	-
UNEMPLOYMENT INSURANCE	41	100	-	-	-	-	-	-
FICA	2,505	-	-	-	-	-	-	-
MEDICARE	586	-	-	-	-	-	-	-
IMRF	3,743	-	-	-	-	-	-	-
WORKERS COMP	4,024	3,500	3,200	3,500	3,500	-	-	-
SUB-TOTAL	17,588	3,600	3,200	3,500	3,500	-	-	-
OPERATING COSTS								
POSTAGE	223	1,000	500	1,000	1,000	-	1,000	1,000
TELEPHONE	762	-	-	-	-	-	-	-
PRINTING	-	1,000	500	1,000	1,000	-	1,000	1,000
TRAINING	-	2,000	-	2,000	2,000	-	2,000	2,000
LIABILITY INSURANCE	4,234	5,000	5,000	5,000	5,000	-	5,000	5,000
OFFICE SUPPLIES	-	1,000	1,000	1,000	1,000	-	1,000	1,000
OPERATING SUPPLIES	14	-	-	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	153	-	-	-	-	-	-	-
REIMBURSABLE EXPENSES	64,752	140,000	95,000	75,000	75,000	-	75,000	75,000
MISC. CONTRACT SERVICES	-	10,000	-	10,000	10,000	-	10,000	10,000
SUB-TOTAL	70,138	160,000	102,000	95,000	95,000	-	95,000	95,000
TOTAL EXPENDITURES	\$ 127,430	\$ 163,600	\$ 105,200	\$ 98,500	\$ 98,500	\$ -	\$ 95,000	\$ 95,000

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES - PART-TIME	\$ 44,792	\$ 51,187	\$ 47,000	\$ 92,181	\$ 92,181	\$ -	\$ 94,947	\$ 97,795
SUB-TOTAL	44,792	51,187	47,000	92,181	92,181	-	94,947	97,795
BENEFITS								
HEALTH INSURANCE	9,174	7,331	7,331	16,400	16,400	-	16,892	17,399
UNEMPLOYMENT INSURANCE	261	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	2,755	3,174	3,174	5,715	5,715	-	5,887	6,063
MEDICARE	644	742	742	1,337	1,337	-	1,377	1,418
IMRF	1,158	1,664	1,664	6,055	6,055	-	6,237	6,424
WORKERS COMP	2,450	2,800	2,800	2,800	2,800	-	3,080	3,388
AUTO ALLOWANCE	550	600	600	600	600	-	600	600
SUB-TOTAL	16,992	17,311	17,311	33,907	33,907	-	35,072	36,292
OPERATING COSTS								
BUILDING MAINTENANCE	2,249	9,000	3,000	9,000	9,000	-	9,000	9,000
EQUIPMENT MAINTENANCE	618	1,000	1,500	1,000	1,000	-	1,000	1,000
VEHICLE MAINTENANCE	127	-	-	-	-	-	-	-
PARK MAINTENANCE	5,776	4,000	5,000	6,000	6,000	-	6,000	6,000
POSTAGE	-	50	50	50	50	-	50	50
TELEPHONE	806	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	45	-	-	-	-	-	-	-
TRAVEL	135	-	-	-	-	-	-	-
UTILITIES	13,014	13,000	13,000	13,000	13,000	-	13,000	13,000
MISC SERVICE CONTRACTS	29	-	-	-	-	-	-	-
LIABILITY INSURANCE	7,915	8,500	8,500	8,500	8,500	-	9,350	10,285
OFFICE SUPPLIES	282	500	500	500	500	-	500	500
OPERATING SUPPLIES	968	-	-	-	-	-	-	-
SUPPLIES - BLDG & GROUNDS	204	2,500	2,500.00	2,500	2,500	-	2,500	2,500
AUTOMOTIVE FUEL	831	600	5,000	5,000	5,000	-	5,000	5,000
NSSRA	74,866	55,000	55,000	50,000	50,000	-	50,000	50,000
MISC EXPENSE - SPECIAL REC.	6,758	3,500	3,500	3,500	3,500	-	3,500	3,500
SUB-TOTAL	114,623	99,650	99,550	101,050	101,050	-	101,900	102,835
TOTAL EXPENDITURES	\$ 176,407	\$ 168,148	\$ 163,861	\$ 227,138	\$ 227,138	\$ -	\$ 231,919	\$ 236,922
CAPITAL								
THREE YEAR CAPITAL PLAN	533,451	1,110,100	697,988	190,000	190,000	-	-	-
SUB-TOTAL	533,451	1,110,100	697,988	190,000	190,000	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 709,858	\$ 1,278,248	\$ 861,849	\$ 417,138	\$ 417,138	\$ -	\$ 231,919	\$ 236,922

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
BANK FEES	10	-	-	-	-	-	-	-
 SUB-TOTAL	10	2,000	2,000	2,000	2,000	-	2,000	2,000
CAPITAL								
EQUIPMENT	-	2,500	2,500	2,500	2,500	-	2,500	2,500
 SUB-TOTAL	-	2,500	2,500	2,500	2,500	-	2,500	2,500
TOTAL EXPENDITURES	\$ 10	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 4,500

City of Highwood

FY23 BUDGET SUMMARY CAPITAL PROJECTS FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
CAPITAL PROJECTS FUND REVENUE	\$ 902,256	\$ 1,180,100	\$ 867,290	\$ 1,350,000	\$ 1,350,000	\$ -	\$ 570,000	\$ 540,000
TOTAL REVENUE	\$ 902,256	\$ 1,180,100	\$ 867,290	\$ 1,350,000	\$ 1,350,000	\$ -	\$ 570,000	\$ 540,000
DEPARTMENT EXPENDITURES								
CAPITAL PROJECTS	987,058	1,180,100	766,745	1,350,000	1,350,000	-	570,000	\$ 540,000
TOTAL EXPENDITURES	\$ 987,058	\$ 1,180,100	\$ 766,745	\$ 1,350,000	\$ 1,350,000	\$ -	\$ 570,000	\$ 540,000
REVENUE OVER (UNDER) EXPENDITURES	(84,802)	-	100,545	-	-	-	-	-
BEGINNING FUND BALANCE	(15,743)	(100,545)	(100,545)	-	-	-	-	-
ENDING FUND BALANCE	\$ (100,545)	\$ (100,545)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY23 BUDGET SUMMARY CAPITAL PROJECTS FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
REVENUE								
OSLAD GRANT	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN	<u>702,256</u>	<u>980,100</u>	<u>667,290</u>	<u>1,350,000</u>	<u>1,350,000</u>	<u>-</u>	<u>570,000</u>	<u>540,000</u>
SUB-TOTAL	902,256	1,180,100	867,290	1,350,000	1,350,000	-	570,000	540,000
TOTAL REVENUE	\$ 902,256	\$ 1,180,100	\$ 867,290	\$ 1,350,000	\$ 1,350,000	\$ -	\$ 570,000	\$ 540,000

City of Highwood

FY23 BUDGET SUMMARY CAPITAL PROJECTS FUND - EXPENDITURES

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
CAPITAL OUTLAY								
ADMINISTRATIVE DEPARTMENT	\$ 8,110	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
POLICE DEPARTMENT	39,436	55,000	-	455,000	455,000	-	-	-
STREET DEPARTMENT	406,061	15,000	68,757	630,000	630,000	-	570,000	540,000
PARKS & REC DEPARTMENT	<u>533,451</u>	<u>1,110,100</u>	<u>697,988</u>	<u>190,000</u>	<u>190,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	987,058	1,180,100	766,745	1,350,000	1,350,000	-	570,000	540,000
TOTAL EXPENDITURES	\$ 987,058	\$ 1,180,100	\$ 766,745	\$ 1,350,000	\$ 1,350,000	\$ -	\$ 570,000	\$ 540,000

City of Highwood

FY23 BUDGET SUMMARY TIF FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
TIF FUND REVENUE	\$ 996,084	\$ 10,937,000	\$ 11,171,000	\$ 1,152,000	\$ 1,152,000	\$ -	\$ 1,152,000	\$ 1,152,000
TOTAL REVENUE	\$ 996,084	\$ 10,937,000	\$ 11,171,000	\$ 1,152,000	\$ 1,152,000	\$ -	\$ 1,152,000	\$ 1,152,000
DEPARTMENT EXPENDITURES								
TIF	954,571	10,637,500	3,492,001	9,871,131	2,871,131	7,000,000	1,069,650	1,071,450
TOTAL EXPENDITURES	\$ 954,571	\$ 10,637,500	\$ 3,492,001	\$ 9,871,131	\$ 2,871,131	\$ 7,000,000	\$ 1,069,650	\$ 1,071,450
REVENUE OVER (UNDER) EXPENDITURES	41,513	299,500	7,678,999	(8,719,131)	(1,719,131)	(7,000,000)	82,350	80,550
BEGINNING FUND BALANCE	979,911	1,021,424	1,021,424	8,700,423	8,700,423	-	(18,708)	63,642
ENDING FUND BALANCE	\$ 1,021,424	\$ 1,320,924	\$ 8,700,423	\$ (18,708)	\$ 6,981,292	\$ (7,000,000)	\$ 63,642	\$ 144,192

City of Highwood

FY23 BUDGET SUMMARY TIF FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
REVENUE								
TAXES	\$ 995,605	\$ 935,000	\$ 1,167,000	\$ 1,150,000	\$ 1,150,000	\$ -	\$ 1,150,000	\$ 1,150,000
BOND PROCEEDS	-	10,000,000	10,000,000	-	-		-	-
INTEREST	479	2,000	4,000	2,000	2,000	-	2,000	2,000
SUB-TOTAL	996,084	10,937,000	11,171,000	1,152,000	1,152,000	-	1,152,000	1,152,000
TOTAL REVENUE	\$ 996,084	\$ 10,937,000	\$ 11,171,000	\$ 1,152,000	\$ 1,152,000	-	\$ 1,152,000	\$ 1,152,000

City of Highwood

FY23 BUDGET SUMMARY TIF FUND - EXPENDITURES

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
OPERATING COSTS								
AUDITING FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
LEGAL FEES	-	10,000	55,000	35,000	35,000	-	35,000	35,000
PROJECT MANAGEMENT	219,880	10,125,000	2,850,000	8,820,000	1,820,000	7,000,000	20,000	20,000
INFRASTRUCTURE IMPROVEMENTS	-	75,000	12,000	300,000	300,000	-	300,000	300,000
DEBT	483,200	420,000	555,001	708,631	708,631	-	707,150	708,950
BANK FEE	10	-	-	-	-	-	-	-
LOSS ON SALE OF PROPERTY	245,606	-	-	-	-	-	-	-
FISCAL AGENT FEES	875	2,500	15,000	2,500	2,500	-	2,500	2,500
SUB-TOTAL	954,571	10,637,500	3,492,001	9,871,131	2,871,131	7,000,000	1,069,650	1,071,450
TOTAL EXPENDITURES	\$ 954,571	\$ 10,637,500	\$ 3,492,001	\$ 9,871,131	\$ 2,871,131	\$ 7,000,000	\$ 1,069,650	\$ 1,071,450

City of Highwood

FY23 BUDGET SUMMARY DEBT SERVICE FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
DEBT SERVICE FUND REVENUE	\$ 202,626	\$ 199,793	\$ 199,793	\$ 199,255	\$ 199,255	\$ -	\$ 200,324	\$ 196,062
TOTAL REVENUE	\$ 202,626	\$ 199,793	\$ 199,793	\$ 199,255	\$ 199,255	\$ -	\$ 200,324	\$ 196,062
DEPARTMENT EXPENDITURES								
DEBT SERVICE	202,713	200,030	200,030	201,550	201,550	-	202,950	198,688
TOTAL EXPENDITURES	\$ 202,713	\$ 200,030	\$ 200,030	\$ 201,550	\$ 201,550	\$ -	\$ 202,950	\$ 198,688
REVENUE OVER (UNDER) EXPENDITURES	(87)	(237)	(237)	(2,295)	(2,295)	-	(2,626)	(2,626)
BEGINNING FUND BALANCE	48,745	48,658	48,658	48,421	48,421	-	46,126	43,500
ENDING FUND BALANCE	\$ 48,658	\$ 48,421	\$ 48,421	\$ 46,126	\$ 46,126	\$ -	\$ 43,500	\$ 40,874

City of Highwood

FY23 BUDGET SUMMARY DEBT SERVICE FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
PROPERTY TAXES	\$ 202,313	\$ 199,793	\$ 199,793	\$ 199,255	\$ 199,255	\$ -	\$ 200,324	\$ 196,062
INTEREST	<u>313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	202,626	199,793	199,793	199,255	199,255	-	200,324	196,062
TOTAL REVENUE	\$ 202,626	\$ 199,793	\$ 199,793	\$ 199,255	\$ 199,255	\$ -	\$ 200,324	\$ 196,062

City of Highwood

FY23 BUDGET SUMMARY DEBT SERVICE FUND - EXPENDITURES

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
OPERATING COSTS								
DEBT COSTS	\$ 202,238	\$ 199,555	\$ 199,555	\$ 201,075	\$ 201,075	\$ -	\$ 202,475	\$ 198,213
FISCAL AGENT FEE	<u>475</u>	<u>475</u>	<u>475</u>	<u>475</u>	<u>475</u>	<u>-</u>	<u>475</u>	<u>475</u>
SUB-TOTAL	202,713	200,030	200,030	201,550	201,550	-	202,950	198,688
TOTAL EXPENDITURES	\$ 202,713	\$ 200,030	\$ 200,030	\$ 201,550	\$ 201,550	\$ -	\$ 202,950	\$ 198,688

City of Highwood

FY23 BUDGET SUMMARY MOTOR FUEL TAX FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
MOTOR FUEL TAX FUND REVENUE	\$ 193,902	\$ 179,500	\$ 196,000	\$ 196,000	\$ 196,000	\$ -	\$ 196,000	\$ 196,000
TOTAL REVENUE	\$ 193,902	\$ 179,500	\$ 196,000	\$ 196,000	\$ 196,000	\$ -	\$ 196,000	\$ 196,000
DEPARTMENT EXPENDITURES								
MOTOR FUEL TAX	175,000	165,000	125,000	185,000	185,000	-	200,000	215,000
TOTAL EXPENDITURES	\$ 175,000	\$ 165,000	\$ 125,000	\$ 185,000	\$ 185,000	\$ -	\$ 200,000	\$ 215,000
REVENUE OVER (UNDER) EXPENDITURES	18,902	14,500	71,000	11,000	11,000	-	(4,000)	(19,000)
BEGINNING FUND BALANCE	165,213	184,115	184,115	255,115	255,115	-	266,115	262,115
ENDING FUND BALANCE	\$ 184,115	198,615	\$ 255,115	\$ 266,115	\$ 266,115	\$ -	\$ 262,115	\$ 243,115

City of Highwood

FY23 BUDGET SUMMARY MOTOR FUEL TAX FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
REVENUE								
MOTOR FUEL TAX	\$ 193,521	\$ 175,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ -	\$ 195,000	\$ 195,000
INTEREST	<u>381</u>	<u>4,500</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
SUB-TOTAL	193,902	179,500	196,000	196,000	196,000	-	196,000	196,000
TOTAL REVENUE	\$ 193,902	\$ 179,500	\$ 196,000	\$ 196,000	\$ 196,000	\$ -	\$ 196,000	\$ 196,000

City of Highwood

FY23 BUDGET SUMMARY MOTOR FUEL TAX FUND - EXPENDITURES

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
OPERATING COSTS								
STREET MAINTENANCE	\$ 175,000	\$ 165,000	\$ 125,000	\$ 185,000	\$ 185,000	\$ -	\$ 200,000	\$ 215,000
SUB-TOTAL	175,000	165,000	125,000	185,000	185,000	-	200,000	215,000
TOTAL EXPENDITURES	\$ 175,000	\$ 165,000	\$ 125,000	\$ 185,000	\$ 185,000	\$ -	\$ 200,000	\$ 215,000

City of Highwood

FY23 BUDGET SUMMARY MFT- REBUILD ILLINOIS FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
MFT- REBUILD IL FUND REVENUE	\$ 178,105	\$ 178,105	\$ 118,737	\$ 59,368	\$ 59,368	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 178,105	\$ 178,105	\$ 118,737	\$ 59,368	\$ 59,368	\$ -	\$ -	\$ -
DEPARTMENT EXPENDITURES								
MFT	-	220,000	220,000	136,210	136,210	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 220,000	\$ 220,000	\$ 136,210	\$ 136,210	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENDITURES	178,105	(41,895)	(101,263)	(76,842)	(76,842)	-	-	-
BEGINNING FUND BALANCE	-	178,105	178,105	76,842	76,842	-	-	-
ENDING FUND BALANCE	\$ 178,105	\$ 136,210	\$ 76,842	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY23 BUDGET SUMMARY MFT- REBUILD ILLINOIS FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
REVENUE								
REBUILD ILLINOIS	\$ 178,105	\$ 178,105	\$ 118,737	\$ 59,368	\$ 59,368	\$ -	\$ -	\$ -
SUB-TOTAL	178,105	178,105	118,737	59,368	59,368	-	-	-
TOTAL REVENUE	\$ 178,105	\$ 178,105	\$ 118,737	\$ 59,368	\$ 59,368	\$ -	\$ -	\$ -

City of Highwood

FY23 BUDGET SUMMARY MFT- REBUILD ILLINOIS FUND - EXPENDITURES

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
OPERATING COSTS								
REBUILD ILLINOIS PROJECTS	\$ -	\$ 220,000	\$ 220,000	\$ 136,210	\$ 136,210	\$ -	\$ -	\$ -
SUB-TOTAL	-	220,000	220,000	136,210	136,210	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 220,000	\$ 220,000	\$ 136,210	\$ 136,210	\$ -	\$ -	\$ -

City of Highwood

FY23 BUDGET SUMMARY WATER FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
WATER FUND REVENUE	\$ 1,390,937	\$ 1,314,000	\$ 1,301,200	\$ 1,232,500	\$ 1,232,500	\$ -	\$ 1,249,500	\$ 1,266,840
TOTAL REVENUE	\$ 1,390,937	\$ 1,314,000	\$ 1,301,200	\$ 1,232,500	\$ 1,232,500	\$ -	\$ 1,249,500	\$ 1,266,840
DEPARTMENT EXPENDITURES								
WATER	974,513	1,504,481	1,257,389	1,644,552	1,574,552	70,000	1,358,569	1,409,099
TOTAL EXPENDITURES	\$ 974,513	\$ 1,504,481	\$ 1,257,389	\$ 1,644,552	\$ 1,574,552	\$ 70,000	\$ 1,358,569	\$ 1,409,099
REVENUE OVER (UNDER) EXPENDITURES	416,424	(190,481)	43,811	(412,052)	(342,052)	(70,000)	(109,069)	(142,259)
BEGINNING NET POSITION	324,659	741,083	741,083	784,894	784,894	-	372,843	263,774
ENDING NET POSITION	741,083	550,603	784,894	372,843	442,843	(70,000)	263,774	121,515
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	47,763	347,552	141,752	508,360	508,360	-	624,329	754,701
UNRESTRICTED	693,320	203,050	643,142	(135,517)	(135,517)	-	(360,555)	(633,186)
TOTAL NET POSITION	\$ 741,083	\$ 550,603	\$ 784,894	\$ 372,842	\$ 372,842	\$ -	\$ 263,774	\$ 121,515

City of Highwood

**FY23 BUDGET SUMMARY
WATER FUND - REVENUE**

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
OPERATING REVENUE								
WATER & SEWER PENALTIES	\$ 29,111	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
WATER INCOME	831,591	800,000	840,000	850,000	850,000	-	867,000	884,340
SEWER INCOME	366,884	325,000	358,000	350,000	350,000	-	350,000	350,000
ENVIRONMENTAL SURCHARGE	74,824	65,000	71,000	-	-	-	-	-
METER SALES	336	-	-	-	-	-	-	-
WATER & SANITATION CONNECTION FEES	1,050	1,500	1,500	1,500	1,500	-	1,500	1,500
INTEREST INCOME	1,192	2,500	700	1,000	1,000	-	1,000	1,000
REFUNDS & OTHER REIMBURSEMENT	79,339	90,000	-	-	-	-	-	-
MISCELLANEOUS INCOME	6,610	10,000	10,000	10,000	10,000	-	10,000	10,000
SUB-TOTAL	1,390,937	1,314,000	1,301,200	1,232,500	1,232,500	-	1,249,500	1,266,840
TOTAL REVENUE	\$ 1,390,937	\$ 1,314,000	\$ 1,301,200	\$ 1,232,500	\$ 1,232,500	\$ -	\$ 1,249,500	\$ 1,266,840

City of Highwood

FY23 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY21 ACTUAL	FY22 Budget	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES	\$ 124,486	\$ 122,004	\$ 110,000	\$ 132,468	\$ 132,468	\$ -	\$ 146,109	\$ 150,492
OVERTIME	16,382	25,000	20,000	25,000	25,000	-	25,000	25,000
SUB-TOTAL	140,868	147,004	130,000	157,468	157,468	-	171,109	175,492
BENEFITS								
HEALTH INSURANCE	15,655	40,000	30,000	34,756	34,756	-	145	40,000
UNEMPLOYMENT INSURANCE	117	1,000	500	1,000	1,000	-	1,000	1,000
FICA	7,670	7,564	8,554	8,213	8,213	-	9,059	9,331
MEDICARE	1,905	1,769	2,000	1,921	1,921	-	2,119	2,182
IMRF	12,093	14,640	16,555	15,896	15,896	-	17,533	18,059
WORKERS COMP	12,661	13,269	13,269	13,269	13,269	-	14,596	16,055
PENSION EXPENSE	(25,991)	-	-	-	-	-	-	-
AUTOMOTIVE ALLOWANCE	500	1,000	400	1,000	1,000	-	1,000	1,000
SUB-TOTAL	24,610	79,242	71,528	76,055	76,055	-	45,452	87,627
OPERATING COSTS								
BUILDING MAINTENANCE	80	10,000	10,000	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	4,549	25,000	25,000	25,000	25,000	-	25,000	25,000
VEHICLE MAINTENANCE	-	2,000	2,000	2,000	2,000	-	2,000	2,000
OTHER MAINTENANCE	-	500	500	500	500	-	500	500
PUMP REPAIR & MAINTENANCE	-	15,000	-	15,000	15,000	-	15,000	15,000
HYDRANTS & MAINS MAINTENANCE	126,328	150,000	170,000	150,000	150,000	-	150,000	150,000
LIFT STATION MAINTENANCE	-	15,000	15,000	55,000	15,000	40,000	15,000	15,000
OFFICE EQUIP MAINTENANCE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
WATER ANALYSIS	5,219	7,500	7,500	7,500	7,500	-	7,500	7,500
WATER USAGE - CITY OF HIGHLAND PARK	4,280	10,000	-	10,000	10,000	-	10,000	10,000
LEAK DETECTIONS	15,667	15,000	20,000	20,000	20,000	-	20,000	20,000
SEDIMENT DISPOSAL	6,140	6,000	6,000	6,000	6,000	-	6,000	6,000
CLEANING & TELEVISIONING SEWER	-	6,500	6,200	6,500	6,500	-	6,500	6,500
ACCOUNTING	25,200	25,200	30,000	30,600	30,600	-	30,600	30,600
ENGINEERING	3,821	25,000	25,000	25,000	25,000	-	25,000	25,000
LEGAL	-	12,500	3,000	12,500	12,500	-	12,500	12,500
BANK CHARGES	20	100	100	100	100	-	100	100
CREDIT CARD FEES	3,714	3,000	3,000	3,000	3,000	-	3,000	3,000
COMPUTER SUPPORT	-	5,000	5,000	5,000	5,000	-	5,000	5,000
POSTAGE	2,461	4,000	4,000	4,000	4,000	-	4,000	4,000
TELEPHONE	4,010	6,000	6,000	6,000	6,000	-	6,000	6,000
PUBLISHING/ADV/PROMO	-	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	-	100	100	100	100	-	100	100
DUES & MEMBERSHIPS	128	500	1,000	1,000	1,000	-	1,000	1,000
TRAVEL EXPENSES	-	100	100	100	100	-	100	100
TRAINING	545	1,000	1,000	1,000	1,000	-	1,000	1,000

City of Highwood

FY23 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY21 ACTUAL	FY22 Budget	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PUBLICATIONS	-	500	500	500	500	-	500	500
UTILITIES	29,676	37,500	37,500	37,500	37,500	-	37,500	37,500
LIABILITY INSURANCE	-	1,000	1,000	1,000	1,000	-	1,100	1,210
MISCELLANEOUS CONTRACT SERVICES	109,323	170,000	160,000	190,000	160,000	30,000	190,000	190,000
MAINTENANCE SUPPLIES - BUILDING	-	850	850	850	850	-	850	850
MAINTENANCE SUPPLIES - VEHICLE	-	500	300	500	500	-	500	500
OFFICE SUPPLIES	51	200	250	200	200	-	200	200
OPERATING SUPPLIES	38,132	40,000	40,000	40,000	40,000	-	40,000	40,000
UNIFORMS	236	400	400	400	400	-	400	400
AUTOMOTIVE FUEL/OIL	407	2,500	1,000	2,500	2,500	-	2,500	2,500
FISCAL AGENT FEES	56	2,500	2,500	2,500	2,500	-	2,500	2,500
REIMBURSABLE PAYMENT	799	-	-	-	-	-	-	-
MISCELLANEOUS EXPENSE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
SUB-TOTAL	380,842	603,950	587,800	674,850	604,850	70,000	634,950	635,060
CAPITAL								
THREE YEAR CAPITAL PLAN	-	250,000	40,000	310,000	310,000	-	60,000	60,000
IL EPA LOAN REPAYMENT	51,956	249,051	249,051	173,803	173,803	-	173,803	173,803
BOND EXPENSE	174,627	175,234	179,010	252,376	252,376	-	273,255	277,117
DEPRECIATION	201,610	-	-	-	-	-	-	-
SUB-TOTAL	428,193	674,285	468,061	736,179	736,179	-	507,058	510,920
TOTAL EXPENDITURES	\$ 974,513	\$ 1,504,481	\$ 1,257,389	\$ 1,644,552	\$ 1,574,552	\$ 70,000	\$ 1,358,569	\$ 1,409,099

City of Highwood

FY23 BUDGET SUMMARY GARBAGE FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
GARBAGE FUND REVENUE	\$ 388,260	\$ 381,500	\$ 364,019	\$ 361,000	\$ 361,000	\$ -	\$ 376,500	\$ 392,775
TOTAL REVENUE	\$ 388,260	\$ 381,500	\$ 364,019	\$ 361,000	\$ 361,000	\$ -	\$ 376,500	\$ 392,775
DEPARTMENT EXPENDITURES								
GARBAGE	407,306	425,688	405,315	467,396	467,396	-	488,753	510,833
TOTAL EXPENDITURES	\$ 407,306	\$ 425,688	\$ 405,315	\$ 467,396	\$ 467,396	\$ -	\$ 488,753	\$ 510,833
REVENUE OVER (UNDER) EXPENDITURES	(19,046)	(44,188)	(41,296)	(106,396)	(106,396)	-	(112,253)	(118,058)
BEGINNING NET POSITION	216,199	197,153	197,153	155,857	155,857	-	49,461	(62,791)
ENDING NET POSITION	\$ 197,153	152,965	\$ 155,857	\$ 49,461	\$ 49,461	\$ -	\$ (62,791)	\$ (180,849)

City of Highwood

FY23 BUDGET SUMMARY GARBAGE FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
REVENUE								
REFUSE PENALTIES	\$ 8,503	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ 6,500
REFUSE BILLINGS	330,676	330,000	313,000	310,000	310,000	-	325,500	341,775
GARBAGE STICKERS	732	2,000	1,519	1,500	1,500	-	1,500	1,500
INTEREST	501	1,000	1,000	1,000	1,000	-	1,000	1,000
FRANCHISE FEES	<u>47,848</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>	-	<u>42,000</u>	<u>42,000</u>
SUB-TOTAL	388,260	381,500	364,019	361,000	361,000	-	376,500	392,775
TOTAL REVENUE	\$ 388,260	\$ 381,500	\$ 364,019	\$ 361,000	\$ 361,000	\$ -	\$ 376,500	\$ 392,775

City of Highwood

FY23 BUDGET SUMMARY GARBAGE FUND - EXPENDITURES

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES REGULAR	\$ 81,608	\$ 86,170	\$ 65,218	\$ 96,327	\$ 96,327	\$ -	\$ 99,217	\$ 102,194
SUB-TOTAL	81,608	86,170	65,218	96,327	96,327	-	99,217	102,194
BENEFITS								
HEALTHCARE	5,847	8,136	7,632	9,991	9,991	-	11,490	13,213
UNEMPLOYMENT INSURANCE	93	250	250	250	250	-	250	250
FICA	4,902	5,343	4,043	5,972	5,972	-	6,151	6,336
MEDICARE	1,147	1,249	946	1,397	1,397	-	1,439	1,482
IMRF	6,974	10,340	7,826	11,559	11,559	-	11,906	11,837
SUB-TOTAL	18,963	25,318	20,697	29,169	29,169	-	31,236	33,119
OPERATING COSTS								
ACCOUNTING SERVICES	4,200	4,400	5,100	5,100	5,100	-	5,100	5,100
CREDIT CARD FEES	1,708	2,000	2,000	2,000	2,000	-	2,000	2,000
POSTAGE	1,529	1,800	1,800	1,800	1,800	-	1,800	1,800
DUES & MEMBERSHIPS	-	2,500	-	2,500	2,500	-	2,500	2,500
REFUSE BILLING EXPENSE	289,384	301,000	310,000	328,000	328,000	-	344,400	361,620
DEPRECIATION EXPENSE	9,914	-	-	-	-	-	-	-
OPERATING SUPPLIES	-	2,500	500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	306,735	314,200	319,400	341,900	341,900	-	358,300	375,520
TOTAL EXPENDITURES	\$ 407,306	\$ 425,688	\$ 405,315	\$ 467,396	\$ 467,396	\$ -	\$ 488,753	\$ 510,833