

FISCAL YEAR 2022 BUDGET



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

CITY OF HIGHWOOD

FISCAL YEAR 2022 BUDGET

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CITY OF HIGHWOOD

FISCAL YEAR 2022 BUDGET

Introduction

Principal Officials

Transmittal Letter



ANNUAL BUDGET

CITY OF HIGHWOOD, ILLINOIS

FOR THE FISCAL YEAR
MAY 1, 2021 – APRIL 30, 2022

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 2021/2022

DATE: May 21, 2021

It is our pleasure to submit the fiscal year 2021-22 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:

- The remainder of the funding of \$750,000 to match the \$400,000 OSLAD grant to improve Everts Park, for a total of \$1,150,000 for new park equipment, a splash pad, a band shell and other improvements
- Elimination of the planned water rate increase for FYE 2022
- Outsourcing of the mailing of water bills in FYE 2022
- Acquisition of the park entrance property in the amount of \$350,000 and related improvements
- New bleachers in the Recreation Center
- Resurfacing Burtis Avenue, Oak Avenue and Summit Avenue
- Salary adjustments to ensure all employees are compensated at a rate of at least \$15 per hour
- Replacement of street signs in the Town of Fort Sheridan on a 50/50 cost share with the Master Homeowner's Association
- Final payment to the NSSRA for their facility acquisition and renovation
- \$30,000 to repair sidewalks
- \$150,000 towards stabilization of the shoreline adjacent to the water plant if needed
- Replacement of the water plant roof and associated tuckpointing
- Reinstatement of the staff position eliminated during the pandemic
- 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
- \$700,000 over the next two years dedicated annually to road resurfacing (\$25,000 spent in FYE 2014), taken from the Rebuild Illinois Grant.
- 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
- \$15,000 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 has to 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 \$4,981,110, an increase of \$386,700, or 8.4%, from the prior year. This increase can be largely attributed to an increase in budgeted grant revenue, as \$320,000 in expected in FY22 in federal funds, while no grants were budgeted for in FY21. It is also due to a slight increase in property tax revenue. Property taxes are budgeted at \$1,403,210, an increase of \$64,700 from the previous year, and they constitute 28.2% of General Fund revenue.

A major source of intergovernmental revenue is state sales taxes. Sales tax receipts, which make up 24.9% of fund revenues, are budgeted at \$1,242,000.

Expenditures. The total General Fund expenditure budget is \$5,977,703, an increase of \$223,529, or 3.9%, from the prior year. Administration department budgeted expenditures increased \$121,250, principally due to salary (\$49,000) and service contract (\$41,500) budget increases. Street department expenditures were increased by \$156,981, mostly for street repairs, whose budget was increased by \$100,000. Police department expenditures were increased by \$168,244, largely for full-time salaries, whose budget increased \$140,000. These increases are partially offset by lower budgeted transfers to the Capital Fund for improvement projects. FY21 budgeted transfers were \$1,180,000, while FY22 are budgeted at \$980,100, a decrease of \$199,900. Budgeted transfers are lower in FY22 due to more of the Evert Park improvement project being completed in FY21 than in FY22.

Overall, budgeted General Fund expenditures of \$5,977,703 exceed budgeted revenues of \$4,981,110 by \$996,593. The excess expenditures over revenue will be paid from fund reserve, as the general fund has an estimated FY22 beginning balance of \$2.2 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 \$1,695,500, an increase of \$2,908, or 0.2%, from the prior year.

Budgeted expenses within the Enterprise Funds are \$1,930,169, a decrease of \$181,466, or 8.6%, from the prior year. This majority of the decrease is due to \$220,000 less being budgeted for bond payments in FY22 than in FY21. This is due to the refinancing of the 2010B Bond.

The spending request for the Enterprise Funds is \$1,930,169 and is funded by operating revenues of \$1,695,500, resulting in a deficit of \$234,669.

CITY OF HIGHWOOD

FISCAL YEAR 2022 BUDGET

Financial

Fund Structure and Budget Overview

Budgeted Revenue and Expenses 2020/21 vs 2021/22 - All Funds

Budgeted Revenue by Source 2020/21 vs 2021/22 - General Fund

Budgeted Revenue by Source 2021/22 - General Fund

Budgeted Expenses by Department 2020/21 vs 2021/22 - General Fund

Schedule of Anticipated Fund Balances 2021/22 - 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 comprise 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 and Parking 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 non-major fund in Fiscal Year 21.

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 one major enterprise fund. The Waterworks and Sewerage Fund accounts for operations of the water and sewer system. The City also maintains one non-major enterprise fund, 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 20 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 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. Since December 2015 the rate has been \$3.78 per unit.
- **Environmental Fee** – All customers are also charged an environmental fee of \$0.39 per unit that goes directly into water revenues.
- **Sewer Charge** – The sewer charge is \$1 per unit for sanitary sewer service.
- **Meter Charge** – There is a \$10 charge per billing period to pay for the electronic meters. The 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.

Agency Funds – These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The City's agency fund is the Escrow Fund.

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>2020/2021</u>	<u>2021/2022</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>				
Revenue	\$ 4,594,410	\$ 4,981,110	\$ 386,700	8.4%
Expenses	5,754,174	5,977,703	223,529	3.9%
Surplus (deficit)	(1,159,764)	(996,593)	163,171	-14.1%
<u>Capital Projects Funds</u>				
Capital Projects Fund				
Revenue	1,180,000	1,180,100	100	0.0%
Expenses	1,180,000	1,180,100	100	0.0%
Surplus (deficit)	-	-	-	0.0%
TIF Capital Projects Fund				
Revenue	997,000	10,937,000	9,940,000	997.0%
Expenses	1,045,700	10,637,500	9,591,800	917.3%
Surplus (deficit)	(48,700)	299,500	348,200	-715.0%
<u>Debt Service Fund</u>				
Revenue	202,905	199,793	(3,112)	-1.5%
Expenses	202,713	200,030	(2,683)	-1.3%
Surplus (deficit)	192	(237)	(429)	-223.4%
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund				
Revenue	214,500	179,500	(35,000)	-16.3%
Expenses	165,000	165,000	-	0.0%
Surplus (deficit)	49,500	14,500	(35,000)	-70.7%
MFT- Rebuild Illinois Fund				
Revenue	120,000	178,105	58,105	48.4%
Expenses	120,000	220,000	100,000	83.3%
Surplus (deficit)	-	(41,895)	(41,895)	100.0%
Library				
Revenue	308,726	306,135	(2,591)	-0.8%
Expenses	310,598	325,975	15,377	5.0%
Surplus (deficit)	(1,872)	(19,840)	(17,968)	959.8%
<u>Enterprise Funds</u>				
Waterworks & Sewerage Fund				
Revenue	1,311,092	1,314,000	2,908	0.2%
Expenses	1,695,997	1,504,481	(191,516)	-11.3%
Surplus (deficit)	(384,905)	(190,481)	194,424	-50.5%
Garbage Fund				
Revenue	381,500	381,500	-	0.0%
Expenses	415,638	425,688	10,050	2.4%
Surplus (deficit)	\$ (34,138)	\$ (44,188)	\$ (10,050)	29.4%

Budget Summary

Revenue by Source	General Fund		
	<u>2020/2021</u>	<u>2021/2022</u>	<u>Difference</u>
<u>Taxes</u>			
Property Taxes	\$ 1,338,510	\$ 1,403,210	\$ 64,700
Utility Taxes	310,000	310,000	-
Gasoline Tax	125,000	125,000	-
Cananbis Tax	-	20,000	20,000
Total Taxes	<u>1,773,510</u>	<u>1,858,210</u>	<u>84,700</u>
<u>Licenses</u>			
Liquor License	90,000	100,000	10,000
Business License	4,000	-	(4,000)
Grease Trap Fees	2,000	2,000	-
Other Licenses	30,000	30,000	-
Total Licenses	<u>126,000</u>	<u>132,000</u>	<u>6,000</u>
<u>Permits</u>			
Building Permits	75,000	75,000	-
Parking Stickers & Meters	25,000	10,000	(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>162,500</u>	<u>147,500</u>	<u>(15,000)</u>
<u>Intergovernmental</u>			
Illinois State Income Tax	447,000	447,000	-
Personal Property Replacement Tax	6,200	6,200	-
Grants	-	320,000	320,000
Sales Tax	505,000	505,000	-
Home Rule Sales Tax	737,000	737,000	-
911 Dispatch	65,000	65,000	-
Local Use Tax	147,000	147,000	-
Total Intergovernmental	<u>1,907,200</u>	<u>2,227,200</u>	<u>320,000</u>

Budget Summary

Revenue by Source	General Fund		
	<u>2020/2021</u>	<u>2021/2022</u>	<u>Difference</u>
<u>Fines & Forfeitures</u>			
Court Fines	15,000	15,000	-
Police Fines	30,000	30,000	-
Police Administrative Fees	1,700	1,700	-
Zoning/Planning Fees	2,500	2,500	-
Building Fees	6,000	6,000	-
Rental Inspection Fees	112,000	112,000	-
Police Vehicle Seizures	5,000	5,000	-
Miscellaneous	10,000	10,000	-
Total Fines & Forfeitures	182,200	182,200	-
<u>Charges for Services</u>			
Alarm Systems & Calls	15,000	-	(15,000)
Total Charges for Services	15,000	-	(15,000)
<u>Investment Income</u>			
	20,000	1,000	(19,000)
<u>Miscellaneous</u>			
Antenna Rentals	259,000	259,000	-
Miscellaneous Property Rentals	10,000	10,000	-
Refunds & Reimbursements	30,000	30,000	-
Park Rentals	100,000	125,000	25,000
Donations	7,000	7,000	-
Miscellaneous	2,000	2,000	-
Total Miscellaneous	408,000	433,000	25,000
Total	\$ 4,594,410	\$ 4,981,110	\$ 386,700

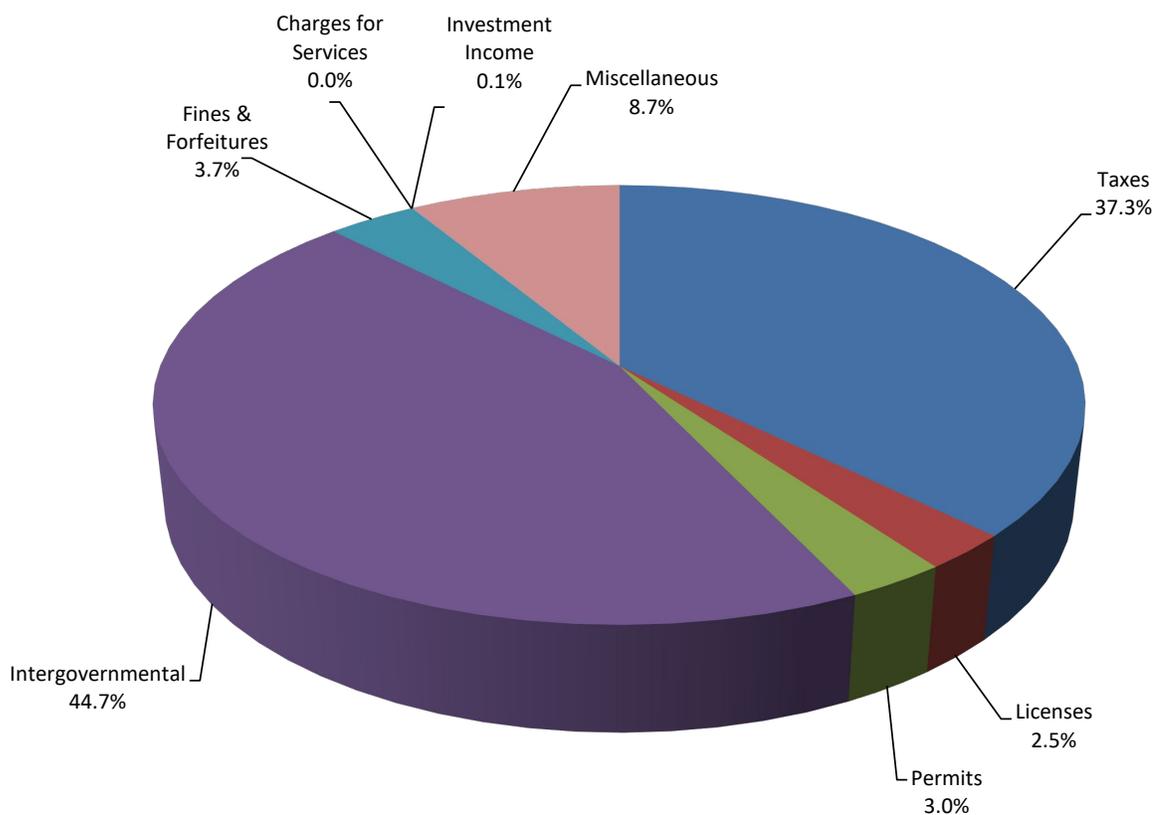
Budget Summary

Summary of Revenue

General Fund

Source	2020/2021	2021/2022	Dollar Change	Percent Change
Taxes	\$ 1,773,510	\$ 1,858,210	\$ 84,700	4.8%
Licenses	126,000	132,000	6,000	4.8%
Permits	162,500	147,500	(15,000)	-9.2%
Intergovernmental	1,907,200	2,227,200	320,000	16.8%
Fines & Forfeitures	182,200	182,200	-	0.0%
Charges for Services	15,000	-	(15,000)	-100.0%
Investment Income	20,000	1,000	(19,000)	-95.0%
Miscellaneous	408,000	433,000	25,000	6.1%
Total	\$ 4,594,410	\$ 4,981,110	\$ 386,700	8.4%

2021/22 Budget Revenue by Source

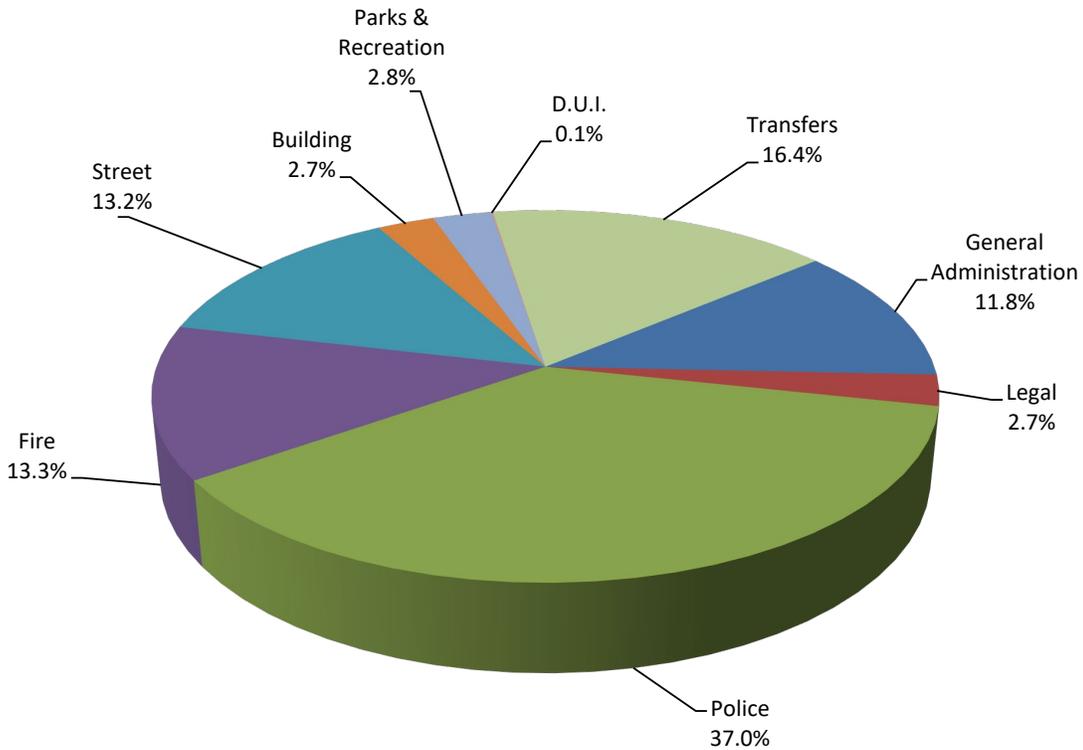


Budget Summary

General Fund Expenses by Department

	<u>2020/2021</u>	<u>2021/2022</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Fund				
General Administration	\$ 583,699	\$ 704,949	\$ 121,250	20.8%
Legal	175,600	160,600	(15,000)	-8.5%
Police	2,041,592	2,209,836	168,244	8.2%
Fire	784,155	795,276	11,121	1.4%
Street	633,713	790,694	156,981	24.8%
Building	163,056	163,600	544	0.3%
Parks & Recreation	187,859	168,148	(19,711)	-10.5%
D.U.I.	4,500	4,500	-	0.0%
Transfers	1,180,000	980,100	(199,900)	-16.9%
Total General Fund	<u>\$ 5,754,174</u>	<u>\$ 5,977,703</u>	<u>\$ 223,529</u>	<u>3.9%</u>

2021/22 Budget Expenses by Department



Budget Summary

Schedule of Anticipated Fund Balances (Excluding Fiduciary Funds)

	Estimated Beginning Balance 5/1/2021	Budgeted Revenue	Budgeted Expenses	Excess/ (Deficit)	Estimated Ending Balance 4/30/2022
General Fund	\$ 2,151,957	\$ 4,981,110	\$ 5,977,703	\$ (996,593)	\$ 1,155,364
Capital Projects Funds					
Capital Projects Fund	-	1,180,100	1,180,100	-	-
TIF Capital Projects Fund	943,712	10,937,000	10,637,500	299,500	1,243,212
Total Capital Projects Funds	943,712	12,117,100	11,817,600	299,500	1,243,212
Debt Service Fund	48,937	199,793	200,030	(237)	48,700
Special Revenue Funds					
Motor Fuel Tax Fund	167,213	179,500	165,000	14,500	181,713
MFT- Rebuild Illinois Fund	178,105	178,105	220,000	(41,895)	136,210
Library	516,494	306,135	325,975	(19,840)	496,654
Total Special Revenue Funds	683,707	663,740	710,975	(5,340)	678,367
Enterprise Funds					
Waterworks & Sewerage Fund	299,185	1,314,000	1,504,481	(190,481)	108,704
Garbage Fund	198,635	381,500	425,688	(44,188)	154,447
Total Enterprise Funds	497,820	1,695,500	1,930,169	(234,669)	263,151
All Funds	<u>\$ 4,326,133</u>	<u>\$ 19,657,243</u>	<u>\$ 20,636,477</u>	<u>\$ (937,339)</u>	<u>\$ 3,388,794</u>

CITY OF HIGHWOOD
FISCAL YEAR 2022 BUDGET

Appendix A

Detailed Budget Report



City of Highwood

FY22 BUDGET SUMMARY

GENERAL FUND

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	% Change Budget/Request	\$ Change Budget/Request	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
GENERAL FUND REVENUE	\$ 5,494,309	\$ 4,594,410	\$ 4,956,310	\$ 4,981,110	\$ 4,981,110	8.4%	\$ 386,700	\$ -	\$ 5,126,419	\$ 5,186,874
TOTAL REVENUE	\$ 5,494,309	\$ 4,594,410	\$ 4,956,310	\$ 4,981,110	\$ 4,981,110	8.4%	\$ 386,700	\$ -	\$ 5,126,419	\$ 5,186,874
DEPARTMENT EXPENDITURES										
ADMINISTRATIVE	\$ 599,337	\$ 583,699	\$ 586,874	\$ 704,949	\$ 704,949	21%	\$ 121,250	\$ -	\$ 692,175	\$ 716,560
LEGAL	\$ 187,299	\$ 175,600	\$ 140,600	\$ 160,600	\$ 160,600	-9%	\$ (15,000)	\$ -	\$ 140,600	\$ 140,600
POLICE	\$ 1,876,439	\$ 2,041,592	\$ 2,034,616	\$ 2,209,836	\$ 2,209,836	8%	\$ 168,244	\$ -	\$ 2,303,135	\$ 2,385,537
FIRE	\$ 834,509	\$ 784,155	\$ 779,065	\$ 795,276	\$ 795,276	1%	\$ 11,121	\$ -	\$ 824,052	\$ 854,036
FIRE ALARM (DEPT. 23)	\$ 67,822	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
STREETS	\$ 799,686	\$ 633,713	\$ 649,443	\$ 790,694	\$ 790,694	25%	\$ 156,981	\$ -	\$ 782,346	\$ 788,054
BUILDING	\$ 205,103	\$ 163,056	\$ 135,041	\$ 163,600	\$ 163,600	0%	\$ 544	\$ -	\$ 98,900	\$ 98,900
PARKS & RECREATION	\$ 179,141	\$ 187,859	\$ 173,267	\$ 168,148	\$ 168,148	-10%	\$ (19,711)	\$ -	\$ 149,128	\$ 153,585
DUI	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0%	\$ -	\$ -	\$ 4,500	\$ 4,500
PARKING	\$ 3,184	\$ -	\$ 3,121	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	\$ 4,752,520	\$ 4,574,174	\$ 4,506,527	\$ 4,997,603	\$ 4,997,603	9%	\$ 423,429	\$ -	\$ 4,994,836	\$ 5,141,771
OTHER FINANCING USES	\$ 421,014	\$ 1,180,000	\$ 721,007	\$ 980,100	\$ 980,100	-17%	\$ (199,900)	\$ -	\$ 395,000	\$ 415,000
TOTAL EXPENDITURES	\$ 5,173,534	\$ 5,754,174	\$ 5,227,534	\$ 5,977,703	\$ 5,977,703	4%	\$ 223,529	\$ -	\$ 5,389,836	\$ 5,556,771
REVENUE OVER (UNDER) EXPENDITURES	\$ 320,775	\$ (1,159,764)	\$ (271,224)	\$ (996,593)	\$ (996,593)		\$ 163,171	\$ -	\$ (263,417)	\$ (369,897)
BEGINNING FUND BALANCE	\$ 2,102,406	\$ 2,423,181	\$ 2,423,181	\$ 2,151,957	\$ 2,151,957		\$ (271,224)	\$ -	\$ 1,155,364	\$ 891,947
ENDING FUND BALANCE	\$ 2,423,181	\$ 1,263,417	\$ 2,151,957	\$ 1,155,364	\$ 1,155,364	-9%	\$ (108,053)	\$ -	\$ 891,947	\$ 522,050

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	% Change Est Act/Budget	FY22 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
REVENUE											
LOCAL TAXES											
REAL ESTATE TAX - CORPORATE	\$ 821,574	\$ 821,677	\$ 174,797	\$ 174,797	0%	\$ 174,797	0.0%	\$ 174,797	\$ -	\$ 174,797	\$ 174,797
REAL ESTATE TAX - POLICE PENSION	381,524	367,731	324,004	324,004	0%	372,213	14.9%	372,213	-	398,268	426,147
REAL ESTATE TAX - FIRE PENSION	93,142	106,573	106,455	106,455	0%	122,946	15.5%	122,946	-	131,552	140,761
REAL ESTATE TAX - FIRE & EMS	-	-	688,254	688,254	0%	688,254	0.0%	688,254	-	708,902	730,169
REAL ESTATE TAX - NSSRA	44,912	44,924	45,000	45,000	0%	45,000	0.0%	45,000	-	45,000	45,000
UTILITY TAX - TELECOMMUNICATION	87,236	70,373	100,000	70,000	-30%	100,000	0.0%	100,000	-	100,000	100,000
UTILITY TAX - ELECTRIC	132,810	125,778	130,000	130,000	0%	130,000	0.0%	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	71,944	92,249	80,000	90,000	13%	80,000	0.0%	80,000	-	80,000	80,000
GASOLINE TAX	110,760	117,467	125,000	125,000	0%	125,000	0.0%	125,000	-	175,000	175,000
CANNABIS TAX	-	1,336	-	3,300	0%	20,000	0.0%	20,000	-	20,000	20,000
SUB-TOTAL LOCAL TAXES	1,743,902	1,748,108	1,773,510	1,756,810	-1%	1,858,210	4.8%	1,858,210	-	1,963,519	2,021,874
LICENSE REVENUE											
LIQUOR LICENSES	121,005	115,735	90,000	100,000	11%	100,000	11.1%	100,000	-	100,000	100,000
VEHICLE LICENSES	106,690	100,375	-	-	0%	-	0.0%	-	-	-	-
BUSINESS LICENSES	3,950	3,450	4,000	500	-88%	-	-100.0%	-	-	-	-
GREASE TRAP FEES	2,170	2,170	2,000	1,000	-50%	2,000	0.0%	2,000	-	2,000	2,000
OTHER LICENSES	24,520	34,648	30,000	24,000	-20%	30,000	0.0%	30,000	-	30,000	30,000
SUB-TOTAL LICENSES	258,335	256,378	126,000	125,500	0%	132,000	4.8%	132,000	-	132,000	132,000
PERMIT REVENUE											
BUILDING PERMITS	145,817	63,858	75,000	182,000	143%	75,000	0.0%	75,000	-	75,000	75,000
SANDWICH BOARD PERMITS	-	700	-	-	0%	-	0.0%	-	-	-	-
PARKING REVENUES	47,115	94,976	25,000	9,000	-64%	10,000	-60.0%	10,000	-	25,000	25,000
CABLE FRANCHISE FEES	54,792	55,828	55,000	55,000	0%	55,000	0.0%	55,000	-	55,000	55,000
VALET PARKING PERMITS	3,500	3,500	3,500	-	-100%	3,500	0.0%	3,500	-	3,500	3,500
MISCELLANEOUS PERMITS	3,890	1,150	3,000	3,000	0%	3,000	0.0%	3,000	-	3,000	3,000
APPEARANCE REVIEW COMMITTEE	2,250	2,150	1,000	1,500	0%	1,000	0.0%	1,000	-	1,000	1,000
SUB-TOTAL PERMITS	257,364	222,162	162,500	250,500	54%	147,500	-9.2%	147,500	-	162,500	162,500
INTERGOVERNMENTAL REVENUE											
STATE INCOME TAX	558,827	531,628	447,000	511,000	14%	447,000	0.0%	447,000	-	447,000	525,000
PERSONAL PROPERTY REPL TAX	6,925	7,581	6,200	7,000	13%	6,200	0.0%	6,200	-	6,200	7,300
GRANTS	-	17,934	-	242,000	0%	320,000	0.0%	320,000	-	320,000	-
SALES TAX - REGULAR	609,381	632,849	505,000	505,000	0%	505,000	0.0%	505,000	-	505,000	600,000
SALES TAX - HOME RULE	888,839	908,084	737,000	737,000	0%	737,000	0.0%	737,000	-	737,000	860,000
911 DISPATCH	72,450	73,559	65,000	65,000	0%	65,000	0.0%	65,000	-	65,000	65,000
LOCAL USE TAX	164,329	189,137	147,000	147,000	0%	147,000	0.0%	147,000	-	147,000	147,000
MISC INTERGOVERN REVENUE	-	138	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL INTERGOVERNMENTAL	2,300,751	2,360,910	1,907,200	2,214,000	16%	2,227,200	16.8%	2,227,200	-	2,227,200	2,204,300

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	% Change Est Act/Budget	FY22 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
FINES & FORFEITURES											
COURT FINES	12,911	10,974	15,000	1,000	-93%	15,000	0.0%	15,000	-	15,000	15,000
POLICE FINES	38,576	19,357	30,000	1,000	-97%	30,000	0.0%	30,000	-	30,000	30,000
PD BOOT, ADMIN, VEHICLE STORAGE	-	500	1,700	500	-71%	1,700	0.0%	1,700	-	1,700	1,700
PD SEIZED VEHICLES	2,500	3,000	5,000	2,500	-50%	5,000	0.0%	5,000	-	5,000	5,000
COLLECTIONS	4,985	2,339	-	500	0%	-	0.0%	-	-	-	-
ZONING/PLANNING FEES	3,600	2,700	2,500	4,000	60%	2,500	0.0%	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	6,125	5,530	6,000	6,000	0%	6,000	0.0%	6,000	-	6,000	6,000
RENTAL INSPECTION FEES	113,992	156,090	112,000	150,000	34%	112,000	0.0%	112,000	-	112,000	112,000
MISCELLANEOUS FEES & FINES	19,433	7,355	10,000	5,000	-50%	10,000	0.0%	10,000	-	10,000	10,000
NORDSTROM FUND	2,470	-	-	-	0%	-	0.0%	-	-	-	-
AMBULANCE SERVICE	319	-	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL FINES & FORFEITURES	204,911	207,845	182,200	170,500	-6%	182,200	0.0%	182,200	-	182,200	182,200
CHARGES FOR SERVICES											
TFSC 2H AGREEMENT	746	280	-	-	0%	-	0.0%	-	-	-	-
SALE OF PROPERTY	23,563	111,605	-	-	0%	-	0.0%	-	-	-	-
ALARM SYSTEMS & CALLS	116,586	78,545	15,000	27,000	80%	-	-100.0%	-	-	-	-
RECYCLING REBATE	48	-	-	-	0%	-	0.0%	-	-	-	-
MISC. CHARGES FOR SERVICE	405	432	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL CHARGES FOR SERVICES	141,348	190,862	15,000	27,000	80%	-	-100.0%	-	-	-	-
MISCELLANEOUS INCOME											
INTEREST ON INVESTMENTS	22,665	15,589	20,000	2,000	-90%	1,000	-95.0%	1,000	-	1,000	1,000
ANTENNA RENTALS	299,844	290,763	259,000	290,000	12%	259,000	0.0%	259,000	-	259,000	259,000
MISCELLANEOUS PROPERTY RENTAL	8,360	33,350	10,000	16,000	60%	10,000	0.0%	10,000	-	10,000	10,000
REFUNDS & REIMBURSEMENTS	36,472	2,509	30,000	10,000	-67%	30,000	0.0%	30,000	-	30,000	30,000
PARK/REC RENTALS	175,797	151,805	100,000	85,000	-15%	125,000	25.0%	125,000	-	150,000	175,000
DONATIONS	-	2,781	-	-	0%	-	0.0%	-	-	-	-
SPECIAL RECREATION DONATION	7,250	10,747	7,000	7,000	0%	7,000	0.0%	7,000	-	7,000	7,000
SPECIAL EVENT	1,400	500	-	-	0%	-	0.0%	-	-	-	-
MISCELLANEOUS INCOME	-	-	2,000	2,000	0%	2,000	0.0%	2,000	-	2,000	2,000
SUB-TOTAL MISCELLANEOUS	551,788	508,044	428,000	412,000	-4%	434,000	1.4%	434,000	-	459,000	484,000
TOTAL REVENUE	\$ 5,458,399	\$ 5,494,309	\$ 4,594,410	\$ 4,956,310	8%	\$ 4,981,110	8.4%	\$ 4,981,110	\$ -	\$ 5,126,419	\$ 5,186,874

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
PERSONNEL								
SALARIES	\$ 230,684	\$ 220,895	\$ 220,895	\$ 269,916	\$ 269,916	\$ -	\$ 277,851	\$ 286,025
OVERTIME	631	3,000	3,000	3,000	3,000	-	3,000	3,000
SUB-TOTAL	231,315	223,895	223,895	272,916	272,916	-	280,851	289,025
BENEFITS								
HEALTH INSURANCE	27,608	47,752	40,076	44,992	44,992	-	45,312	56,983
UNEMPLOYMENT INSURANCE	662	3,300	3,300	3,300	3,300	-	3,400	3,500
FICA	12,070	13,696	15,147	16,735	16,735	-	17,413	17,920
MEDICARE	3,296	3,203	3,542	3,914	3,914	-	4,072	4,191
IMRF	21,274	26,003	28,813	31,742	31,742	-	33,702	34,683
WORKERS COMP	1,730	750	1,000	750	750	-	825	908
AUTOMOTIVE ALLOWANCE	2,000	2,500	2,500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	68,640	97,204	94,379	103,933	103,933	-	107,224	120,685
OPERATING COSTS								
BUILDING MAINTENANCE	5,288	14,500	5,000	14,500	14,500	-	14,500	14,500
EQUIPMENT MAINTENANCE	-	5,000	2,000	5,000	5,000	-	5,000	5,000
OTHER MAINTENANCE	1,268	-	-	-	-	-	-	-
ACCOUNTING	54,600	54,600	54,600	54,600	54,600	-	54,600	54,600
AUDITING	34,250	39,000	39,000	39,000	39,000	-	39,000	39,000
PAYROLL SERVICE	2,643	4,300	4,300	4,300	4,300	-	4,300	4,300
ENGINEERING	300	-	-	-	-	-	-	-
COMPUTER SUPPORT	26,022	15,000	30,000	30,000	30,000	-	45,000	45,000
OTHER PROFESSIONAL SERVICES	2,757	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	1,291	4,000	2,000	4,000	4,000	-	4,000	4,000
TELEPHONE	11,878	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	9,796	5,000	5,000	5,000	5,000	-	5,000	5,000
PRINTING	1,945	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	10,980	14,500	12,000	14,500	14,500	-	14,500	14,500
TRAVEL EXPENSE	712	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	9,011	9,000	2,000	9,000	9,000	-	9,000	9,000
MEALS	570	1,000	1,000	1,000	1,000	-	1,000	1,000
UTILITIES	1,881	4,000	4,000	4,000	4,000	-	4,000	4,000
MISCELLANEOUS SERVICE CONTRACTS	54,556	28,500	28,500	70,000	70,000	-	28,500	28,500
LIABILITY INSURANCE	17,100	25,000	18,000	25,000	25,000	-	27,500	30,250
OFFICE SUPPLIES	2,002	3,000	3,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	7,547	6,000	6,000	6,000	6,000	-	6,000	6,000
AUTOMOTIVE FUEL/OIL	356	1,000	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	2,067	1,000	1,000	1,000	1,000	-	1,000	1,000
CREDIT CARD FEES	2,663	2,000	2,000	2,000	2,000	-	2,000	2,000
SPECIAL EVENT FUND	17,065	1,000	25,000	10,000	10,000	-	10,000	10,000
REIMBURSABLE EXPENSES	-	100	100	100	100	-	100	100
REFUNDS	-	100	100	100	100	-	100	100
MISCELLANEOUS EXPENSE	20,269	3,000	1,000	3,000	3,000	-	3,000	3,000
COVID	565	-	-	-	-	-	-	-
SUB-TOTAL	299,382	262,600	268,600	328,100	328,100	-	304,100	306,850
TOTAL EXPENDITURES	\$ 599,337	\$ 583,699	\$ 586,874	\$ 704,949	\$ 704,949	\$ -	\$ 692,175	\$ 716,560
CAPITAL								
THREE YEAR CAPITAL PLAN	-	45,000	8,110	-	-	-	30,000	-
SUB-TOTAL	-	45,000	8,110	-	-	-	30,000	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 599,337	\$ 628,699	\$ 594,984	\$ 704,949	\$ 704,949	\$ -	\$ 722,175	\$ 716,560

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
LEGAL								
CITY ATTORNEY - GENERAL CORP MATTERS	\$ 119,272	\$ 110,000	\$ 90,000	\$ 110,000	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
CITY PROSECUTOR - PROSECUTION	6,398	25,000	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	21,726	6,000	6,000	6,000	6,000	-	6,000	6,000
LAWSUIT SETTLEMENT	30,303	25,000	25,000	20,000	20,000	-	-	-
TOTAL EXPENDITURES	\$ 187,299	\$ 175,600	\$ 140,600	\$ 160,600	\$ 160,600	\$ -	\$ 140,600	\$ 140,600

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 819,697	\$ 901,330	\$ 901,330	\$ 1,041,569	\$ 1,041,569	\$ -	\$ 1,041,569	\$ 1,072,816
SALARIES - PART-TIME	120,353	137,393	65,000	90,045	90,045	-	138,800	145,750
OVER-TIME	158,981	95,000	180,000	120,000	120,000	-	120,000	120,000
SUB-TOTAL	1,099,031	1,133,723	1,146,330	1,251,614	1,251,614	-	1,300,369	1,338,566
BENEFITS								
HEALTH INSURANCE	134,404	173,339	150,000	150,659	150,659	-	150,959	151,554
UNEMPLOYMENT INSURANCE	1,148	11,500	5,000	11,500	11,500	-	11,500	11,500
FICA	8,559	3,205	7,500	7,500	7,500	-	12,000	12,000
POLICE PENSION CONTRIBUTION	367,731	324,004	324,004	372,213	372,213	-	398,268	426,147
MEDICARE	15,264	14,211	13,633	14,305	14,305	-	18,855	19,409
IMRF	4,455	-	5,539	6,000	6,000	-	6,204	6,390
WORKERS COMP	48,731	49,910	49,910	49,910	49,910	-	54,901	60,391
SUB-TOTAL	580,292	576,169	555,586	612,087	612,087	-	652,687	687,391
OPERATING COSTS								
BUILDING MAINTENANCE	5,670	5,000	5,000	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	375	3,000	3,000	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	4,994	5,000	12,000	10,000	10,000	-	10,000	10,000
ADMINISTRATIVE HEARING SERVICE	-	1,000	-	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	105	7,000	7,000	7,000	7,000	-	7,000	7,000
POSTAGE	109	500	500	500	500	-	500	500
TELEPHONE	14,781	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	298	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	-	700	700	700	700	-	700	700
COMMUNICATIONS	491	3,000	3,000	3,000	3,000	-	3,000	3,000
DISPATCHING	34,738	150,565	150,565	160,000	160,000	-	164,800	169,744
DUES	18,198	20,000	20,000	20,000	20,000	-	20,000	20,000
TRAVEL	37	500	500	500	500	-	500	500
TRAINING	6,210	15,000	10,000	15,000	15,000	-	10,000	10,000
UTILITIES	65	1,500	1,500	1,500	1,500	-	1,500	1,500
MISC. SERVICE CONTRACTS	24,334	14,500	14,500	14,500	14,500	-	14,500	14,500
LIABILITY INSURANCE	41,469	41,435	41,435	41,435	41,435	-	45,579	50,136
OFFICE SUPPLIES	1,838	2,000	2,000	2,000	2,000	-	2,000	2,000
OPERATING SUPPLIES	9,554	5,000	5,000	5,000	5,000	-	5,000	5,000
UNIFORMS	10,916	10,000	10,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	22,934	30,000	30,000	30,000	30,000	-	30,000	30,000
SUB-TOTAL	197,116	331,700	332,700	346,135	346,135	-	350,079	359,580
TOTAL EXPENDITURES	\$ 1,876,439	\$ 2,041,592	\$ 2,034,616	\$ 2,209,836	\$ 2,209,836	\$ -	\$ 2,303,135	\$ 2,385,537
CAPITAL								
THREE YEAR CAPITAL PLAN	-	55,000	39,345	55,000	55,000	-	-	-
SUB-TOTAL	-	55,000	39,345	55,000	55,000	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,876,439	\$ 2,096,592	\$ 2,073,961	\$ 2,264,836	\$ 2,264,836	\$ -	\$ 2,303,135	\$ 2,385,537

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
BENEFITS								
PENSION	\$ 106,573	\$ 106,455	\$ 106,735	\$ 122,946	\$ 122,946	\$ -	\$ 131,552	\$ 140,761
SUB-TOTAL	106,573	106,455	106,735	122,946	122,946	-	131,552	140,761
OPERATING COSTS								
VEHICLE MAINTENANCE	24,480	-	-	-	-	-	-	-
TELEPHONE	-	2,700	-	-	-	-	-	-
DISPATCHING	35,248	-	-	-	-	-	-	-
MISC. CONTRACTUAL SERVICES	668,208	675,000	672,330	672,330	672,330	-	692,500	713,275
SUB-TOTAL	727,936	677,700	672,330	672,330	672,330	-	692,500	713,275
TOTAL EXPENDITURES	\$ 834,509	\$ 784,155	\$ 779,065	\$ 795,276	\$ 795,276	\$ -	\$ 824,052	\$ 854,036

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - FIRE ALARM DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ 42,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	42,961	-	-	-	-	-	-	-
CAPITAL								
DEBT	24,861	-	-	-	-	-	-	-
SUB-TOTAL	24,861	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 67,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 64,850	\$ 60,394	\$ 60,394	\$ 64,018	\$ 64,018	\$ -	\$ 64,018	\$ 65,938
SALARIES - PART-TIME	1,347	10,000	6,000	10,000	10,000	-	10,000	10,000
OVERTIME	18,680	18,000	10,000	18,000	18,000	-	19,000	19,000
SUB-TOTAL	84,877	88,394	76,394	92,018	92,018	-	93,018	94,938
BENEFITS								
HEALTH INSURANCE	4,536	2,500	2,138	2,145	2,145	-	2,500	2,500
UNEMPLOYMENT INSURANCE	70	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	5,287	5,480	4,736	5,705	5,705	-	5,767	5,886
MEDICARE	1,237	1,282	1,108	1,334	1,334	-	1,349	1,377
IMRF	7,899	10,607	9,167	11,042	11,042	-	11,162	11,393
WORKERS COMP	14,819	14,000	14,000	14,000	14,000	-	15,400	16,940
SUB-TOTAL	33,848	34,869	32,149	35,226	35,226	-	37,178	39,096
OPERATING COSTS								
BUILDING MAINTENANCE	27,422	12,000	17,000	12,000	12,000	-	12,000	12,000
EQUIPMENT MAINTENANCE	25,728	15,000	20,000	20,000	20,000	-	20,000	20,000
VEHICLE MAINTENANCE	8,188	10,000	10,000	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	3,531	5,000	5,000	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	133,302	20,000	85,000	120,000	120,000	-	120,000	120,000
STREET LIGHT REPAIRS	35,371	25,000	40,000	25,000	25,000	-	25,000	25,000
STORM SEWER REPAIR	53,328	55,000	50,000	55,000	55,000	-	55,000	55,000
ENGINEERING FEES	15,884	10,000	10,000	30,000	30,000	-	30,000	30,000
OTHER PROFESSIONAL SERVICES	20,252	24,000	20,000	24,000	24,000	-	24,000	24,000
TELEPHONE	1,355	2,700	2,000	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	84,881	55,000	70,000	70,000	70,000	-	70,000	70,000
MISCELLANEOUS SERVICE CONTRACTS	93,873	125,000	75,000	125,000	125,000	-	125,000	125,000
MISCELLANEOUS HAULING DIRT DUMP	26,512	45,000	45,000	45,000	45,000	-	45,000	45,000
LIABILITY INSURANCE	17,011	17,000	17,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	1,238	250	200	250	250	-	250	250
OPERATING SUPPLIES	5,328	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	429	1,000	700	1,000	1,000	-	1,000	1,000
TRAFFIC CONTROL SIGNS	6,708	10,000	10,000	23,000	23,000	-	10,000	10,000
AUTO FUEL/OIL	6,726	10,000	8,500	10,000	10,000	-	10,000	10,000
EQUIPMENT RENTAL	5,175	4,500	4,500	4,500	4,500	-	4,500	4,500
FORESTRY	36,000	30,000	20,000	30,000	30,000	-	30,000	30,000
EVERTS PARK	15,533	10,000	9,000	10,000	10,000	-	10,000	10,000
COMMUNITY BEAUTIFICATION	28,087	5,000	10,000	5,000	5,000	-	5,000	5,000

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
HOLIDAY LIGHTING	4,900	5,000	-	5,000	5,000	-	5,000	5,000
MISCELLANEOUS EXPENSE	-	1,000	500	1,000	1,000	-	1,000	1,000
SUB-TOTAL	656,762	510,450	540,900	663,450	663,450	-	652,150	654,020
DEBT	24,199	-	-	-	-	-	-	-
SUB-TOTAL	24,199	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 799,686	\$ 633,713	\$ 649,443	\$ 790,694	\$ 790,694	\$ -	\$ 782,346	\$ 788,054
CAPITAL								
THREE YEAR CAPITAL PLAN	290,962	430,000	396,565	15,000	15,000	-	365,000	415,000
SUB-TOTAL	290,962	430,000	396,565	15,000	15,000	-	365,000	415,000
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,090,648	\$ 1,063,713	\$ 1,046,008	\$ 805,694	\$ 805,694	\$ -	\$ 1,147,346	\$ 1,203,054

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
PERSONNEL								
FULL TIME BUILDING	\$ 59,859	\$ 55,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
PART TIME BUILDING	-	-	-	-	-	-	-	-
SUB-TOTAL	59,859	55,000	40,000	-	-	-	-	-
BENEFITS								
HEALTH INSURANCE	8,519	8,648	6,000	-	-	-	300	300
UNEMPLOYMENT INSURANCE	99	100	100	100	100	-	100	100
FICA	3,619	3,410	2,364	-	-	-	-	-
MEDICARE	846	798	553	-	-	-	-	-
IMRF	5,801	6,600	-	-	-	-	-	-
WORKERS COMP	3,634	3,500	4,024	3,500	3,500	-	3,500	3,500
SUB-TOTAL	22,518	23,056	13,041	3,600	3,600	-	3,900	3,900
OPERATING COSTS								
VEHICLE MAINTENANCE	259	-	-	-	-	-	-	-
POSTAGE	452	1,000	500	1,000	1,000	-	1,000	1,000
TELEPHONE	955	-	-	-	-	-	-	-
PRINTING	-	1,000	500	1,000	1,000	-	1,000	1,000
TRAINING	-	2,000	-	2,000	2,000	-	2,000	2,000
MISC. SERVICES CONTRACTS	4,108	-	-	-	-	-	-	-
LIABILITY INSURANCE	5,001	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	189	-	-	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	624	-	-	-	-	-	-	-
REIMBURSABLE EXPENSES	100,859	75,000	75,000	140,000	140,000	-	75,000	75,000
MISC. CONTRACT SERVICES	10,279	-	-	10,000	10,000	-	10,000	10,000
SUB-TOTAL	122,726	85,000	82,000	160,000	160,000	-	95,000	95,000
TOTAL EXPENDITURES	\$ 205,103	\$ 163,056	\$ 135,041	\$ 163,600	\$ 163,600	\$ -	\$ 98,900	\$ 98,900

City of Highwood

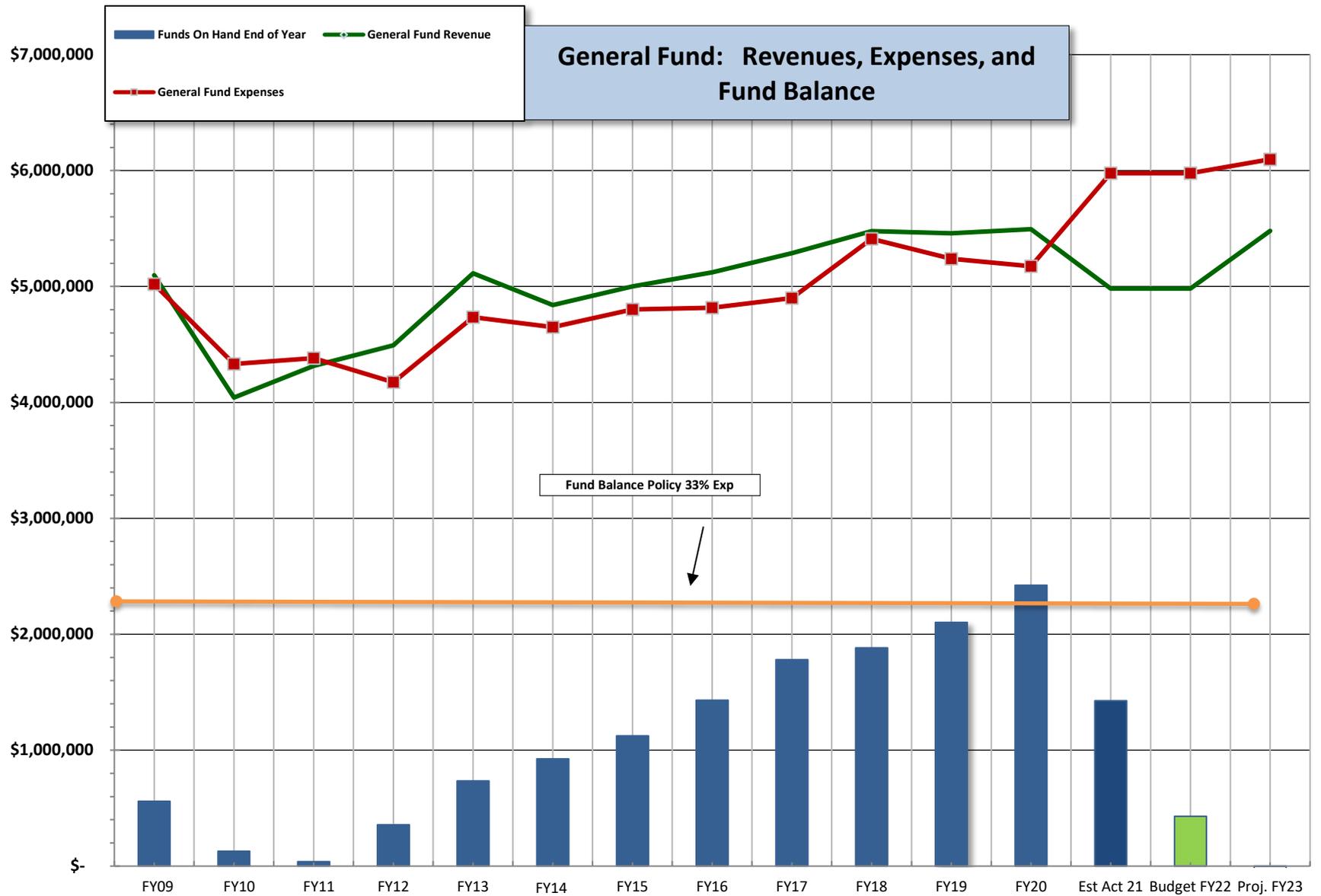
FY22 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
PERSONNEL								
SALARIES - PART-TIME	\$ 45,123	\$ 46,883	\$ 46,483	\$ 51,187	\$ 51,187	\$ -	\$ 48,289	\$ 51,187
SUB-TOTAL	45,123	46,883	46,483	51,187	51,187	-	48,289	51,187
BENEFITS								
HEALTH INSURANCE	6,703	6,815	6,700	7,331	7,331	-	395	395
UNEMPLOYMENT INSURANCE	207	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	2,781	2,907	2,882	3,174	3,174	-	2,994	3,174
MEDICARE	650	680	674	742	742	-	700	742
IMRF	1,335	1,524	1,478	1,664	1,664	-	1,570	1,664
WORKERS COMP	2,307	2,800	2,800	2,800	2,800	-	3,080	3,388
AUTO ALLOWANCE	598	600	600	600	600	-	600	600
SUB-TOTAL	14,581	16,326	16,134	17,311	17,311	-	10,339	10,963
OPERATING COSTS								
BUILDING MAINTENANCE	3,333	9,000	4,000	9,000	9,000	-	9,000	9,000
EQUIPMENT MAINTENANCE	109	1,000	1,000	1,000	1,000	-	1,000	1,000
PARK MAINTENANCE	3,426	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	-	50	50	50	50	-	50	50
TELEPHONE	1,404	2,000	2,000	2,000	2,000	-	2,000	2,000
UTILITIES	15,018	13,000	11,500	13,000	13,000	-	13,000	13,000
LIABILITY INSURANCE	8,509	8,500	8,500	8,500	8,500	-	9,350	10,285
OFFICE SUPPLIES	284	500	500	500	500	-	500	500
SUPPLIES - BLDG & GROUNDS	1,114	2,500	-	2,500	2,500	-	2,500	2,500
AUTOMOTIVE FUEL	296	600	600	600	600	-	600	600
NSSRA	57,289	80,000	75,000	55,000	55,000	-	45,000	45,000
MISC EXPENSE - SPECIAL REC.	28,655	3,500	3,500	3,500	3,500	-	3,500	3,500
SUB-TOTAL	119,437	124,650	110,650	99,650	99,650	-	90,500	91,435
TOTAL EXPENDITURES	\$ 179,141	\$ 187,859	\$ 173,267	\$ 168,148	\$ 168,148	\$ -	\$ 149,128	\$ 153,585
CAPITAL								
THREE YEAR CAPITAL PLAN	21,495	650,000	461,155	1,110,100	1,110,100	-	-	-
SUB-TOTAL	21,495	650,000	461,155	1,110,100	1,110,100	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 200,636	\$ 837,859	\$ 634,422	\$ 1,278,248	\$ 1,278,248	\$ -	\$ 149,128	\$ 153,585

City of Highwood

FY22 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
SUB-TOTAL	-	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	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 4,500



City of Highwood

FY22 BUDGET SUMMARY CAPITAL PROJECTS FUND

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
CAPITAL PROJECTS FUND REVENUE	\$ 421,014	\$ 1,180,000	\$ 921,007	\$ 1,180,100	\$ 1,180,100	\$ -	\$ 395,000	\$ 415,000
TOTAL REVENUE	\$ 421,014	\$ 1,180,000	\$ 921,007	\$ 1,180,100	\$ 1,180,100	\$ -	\$ 395,000	\$ 415,000
DEPARTMENT EXPENDITURES								
CAPITAL PROJECTS	312,457	1,180,000	905,265	1,180,100	1,180,100	-	395,000	\$ 415,000
TOTAL EXPENDITURES	\$ 312,457	\$ 1,180,000	\$ 905,265	\$ 1,180,100	\$ 1,180,100	\$ -	\$ 395,000	\$ 415,000
REVENUE OVER (UNDER) EXPENDITURES	108,557	-	15,742	-	-	-	-	-
BEGINNING FUND BALANCE	(124,299)	(15,742)	(15,742)	-	-	-	-	-
ENDING FUND BALANCE	\$ (15,742)	\$ (15,742)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY22 BUDGET SUMMARY CAPITAL PROJECTS FUND - REVENUE

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
REVENUE								
OSLAD GRANT	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
TRANSFERS IN	<u>421,014</u>	<u>1,180,000</u>	<u>721,007</u>	<u>980,100</u>	<u>980,100</u>	<u>-</u>	<u>395,000</u>	<u>415,000</u>
SUB-TOTAL	421,014	1,180,000	921,007	1,180,100	1,180,100	-	395,000	415,000
TOTAL REVENUE	\$ 421,014	\$ 1,180,000	\$ 921,007	\$ 1,180,100	\$ 1,180,100	\$ -	\$ 395,000	\$ 415,000

City of Highwood

FY22 BUDGET SUMMARY CAPITAL PROJECTS FUND - EXPENDITURES

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
CAPITAL OUTLAY								
ADMINISTRATIVE DEPARTMENT	\$ -	\$ 45,000	\$ 8,110	\$ -	\$ -	\$ -	\$ 30,000	\$ -
POLICE DEPARTMENT	-	55,000	39,435	55,000	55,000	-	-	-
STREET DEPARTMENT	290,962	430,000	396,565	15,000	15,000	-	365,000	415,000
PARKS & REC DEPARTMENT	<u>21,495</u>	<u>650,000</u>	<u>461,155</u>	<u>1,110,100</u>	<u>1,110,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	312,457	1,180,000	905,265	1,180,100	1,180,100	-	395,000	415,000
TOTAL EXPENDITURES	\$ 312,457	\$ 1,180,000	\$ 905,265	\$ 1,180,100	\$ 1,180,100	\$ -	\$ 395,000	\$ 415,000

City of Highwood

FY22 BUDGET SUMMARY TIF FUND

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
TIF FUND REVENUE	<u>\$ 637,123</u>	<u>\$ 997,000</u>	<u>\$ 937,000</u>	<u>\$ 10,937,000</u>	<u>\$ 937,000</u>	<u>\$ 10,000,000</u>	<u>\$ 937,000</u>	<u>\$ 937,000</u>
TOTAL REVENUE	\$ 637,123	\$ 997,000	\$ 937,000	\$ 10,937,000	\$ 937,000	\$ 10,000,000	\$ 937,000	\$ 937,000
DEPARTMENT EXPENDITURES								
TIF	648,827	1,045,700	973,200	10,637,500	607,500	10,030,000	1,127,500	1,002,500
TOTAL EXPENDITURES	\$ 648,827	\$ 1,045,700	\$ 973,200	\$ 10,637,500	\$ 607,500	\$ 10,030,000	\$ 1,127,500	\$ 1,002,500
REVENUE OVER (UNDER) EXPENDITURES	(11,704)	(48,700)	(36,200)	299,500	329,500	(30,000)	(190,500)	(65,500)
BEGINNING FUND BALANCE	991,616	979,912	979,912	943,712	943,712	-	1,243,212	1,052,712
ENDING FUND BALANCE	\$ 979,912	\$ 931,212	\$ 943,712	\$ 1,243,212	\$ 1,273,212	\$ (30,000)	\$ 1,052,712	\$ 987,212

City of Highwood

FY22 BUDGET SUMMARY TIF FUND - REVENUE

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
REVENUE								
TAXES	\$ 635,853	\$ 995,000	\$ 935,000	\$ 935,000	\$ 935,000	\$ -	\$ 935,000	\$ 935,000
BOND PROCEEDS	-	-	-	10,000,000	-	10,000,000	-	-
INTEREST	<u>1,270</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
SUB-TOTAL	637,123	997,000	937,000	10,937,000	937,000	10,000,000	937,000	937,000
TOTAL REVENUE	\$ 637,123	\$ 997,000	\$ 937,000	\$ 10,937,000	\$ 937,000	10,000,000	\$ 937,000	\$ 937,000

City of Highwood

FY22 BUDGET SUMMARY TIF FUND - EXPENDITURES

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
OPERATING COSTS								
AUDITING FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
LEGAL FEES	1,978	10,000	2,000	10,000	10,000	-	10,000	10,000
PROJECT MANAGEMENT	169,574	470,000	470,000	10,125,000	125,000	10,000,000	135,000	10,000
INFRASTRUCTURE IMPROVEMENTS	11,400	75,000	12,000	75,000	75,000	-	75,000	75,000
DEBT	460,000	483,200	483,200	420,000	390,000	30,000	900,000	900,000
FISCAL AGENT FEES	<u>875</u>	<u>2,500</u>	<u>1,000</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
SUB-TOTAL	648,827	1,045,700	973,200	10,637,500	607,500	10,030,000	1,127,500	1,002,500
TOTAL EXPENDITURES	\$ 648,827	\$ 1,045,700	\$ 973,200	\$ 10,637,500	\$ 607,500	\$ 10,030,000	\$ 1,127,500	\$ 1,002,500

City of Highwood

FY22 BUDGET SUMMARY DEBT SERVICE FUND

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
DEBT SERVICE FUND REVENUE	\$ 200,181	\$ 202,905	\$ 202,905	\$ 199,793	\$ 199,793	\$ -	\$ 201,268	\$ 202,347
TOTAL REVENUE	\$ 200,181	\$ 202,905	\$ 202,905	\$ 199,793	\$ 199,793	\$ -	\$ 201,268	\$ 202,347
DEPARTMENT EXPENDITURES								
DEBT SERVICE	200,303	202,713	202,713	200,030	200,030	-	201,550	202,950
TOTAL EXPENDITURES	\$ 200,303	\$ 202,713	\$ 202,713	\$ 200,030	\$ 200,030	\$ -	\$ 201,550	\$ 202,950
REVENUE OVER (UNDER) EXPENDITURES	(122)	192	192	(237)	(237)	-	(282)	(603)
BEGINNING FUND BALANCE	48,867	48,745	48,745	48,937	48,937	-	48,700	48,418
ENDING FUND BALANCE	\$ 48,745	\$ 48,937	\$ 48,937	\$ 48,700	\$ 48,700	\$ -	\$ 48,418	\$ 47,815

City of Highwood

FY22 BUDGET SUMMARY DEBT SERVICE FUND - REVENUE

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
PROPERTY TAXES	\$ 200,181	\$ 202,905	\$ 202,905	\$ 199,793	\$ 199,793	\$ -	\$ 201,268	\$ 202,347
SUB-TOTAL	200,181	202,905	202,905	199,793	199,793	-	201,268	202,347
TOTAL REVENUE	\$ 200,181	\$ 202,905	\$ 202,905	\$ 199,793	\$ 199,793	\$ -	\$ 201,268	\$ 202,347

City of Highwood

FY22 BUDGET SUMMARY DEBT SERVICE FUND - EXPENDITURES

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
OPERATING COSTS								
DEBT COSTS	\$ 199,828	\$ 202,238	\$ 202,238	\$ 199,555	\$ 199,555	\$ -	\$ 201,075	\$ 202,475
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	200,303	202,713	202,713	200,030	200,030	-	201,550	202,950
TOTAL EXPENDITURES	\$ 200,303	\$ 202,713	\$ 202,713	\$ 200,030	\$ 200,030	\$ -	\$ 201,550	\$ 202,950

City of Highwood

FY22 BUDGET SUMMARY MOTOR FUEL TAX FUND

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
MOTOR FUEL TAX FUND REVENUE	\$ 202,847	\$ 214,500	\$ 179,000	\$ 179,500	\$ 179,500	\$ -	\$ 179,500	\$ 179,500
TOTAL REVENUE	\$ 202,847	\$ 214,500	\$ 179,000	\$ 179,500	\$ 179,500	\$ -	\$ 179,500	\$ 179,500
DEPARTMENT EXPENDITURES								
MOTOR FUEL TAX	125,000	165,000	177,000	165,000	165,000	-	175,000	185,000
TOTAL EXPENDITURES	\$ 125,000	\$ 165,000	\$ 177,000	\$ 165,000	\$ 165,000	\$ -	\$ 175,000	\$ 185,000
REVENUE OVER (UNDER) EXPENDITURES	77,847	49,500	2,000	14,500	14,500	-	4,500	(5,500)
BEGINNING FUND BALANCE	87,366	165,213	165,213	167,213	167,213	-	181,713	186,213
ENDING FUND BALANCE	\$ 165,213	214,713	\$ 167,213	\$ 181,713	\$ 181,713	\$ -	\$ 186,213	\$ 180,713

City of Highwood

FY22 BUDGET SUMMARY MOTOR FUEL TAX FUND - REVENUE

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
REVENUE								
MOTOR FUEL TAX	\$ 199,453	\$ 210,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ 175,000
INTEREST	<u>3,394</u>	<u>4,500</u>	<u>4,000</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>
SUB-TOTAL	202,847	214,500	179,000	179,500	179,500	-	179,500	179,500
TOTAL REVENUE	\$ 202,847	\$ 214,500	\$ 179,000	\$ 179,500	\$ 179,500	\$ -	\$ 179,500	\$ 179,500

City of Highwood

FY22 BUDGET SUMMARY MOTOR FUEL TAX FUND - EXPENDITURES

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
OPERATING COSTS								
STREET MAINTENANCE	<u>\$ 125,000</u>	<u>\$ 165,000</u>	<u>\$ 177,000</u>	<u>\$ 165,000</u>	<u>\$ 165,000</u>	<u>\$ -</u>	<u>\$ 175,000</u>	<u>\$ 185,000</u>
SUB-TOTAL	125,000	165,000	177,000	165,000	165,000	-	175,000	185,000
TOTAL EXPENDITURES	\$ 125,000	\$ 165,000	\$ 177,000	\$ 165,000	\$ 165,000	\$ -	\$ 175,000	\$ 185,000

City of Highwood

FY22 BUDGET SUMMARY WATER FUND

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
WATER FUND REVENUE	\$ 1,268,786	\$ 1,311,092	\$ 1,332,000	\$ 1,314,000	\$ 1,314,000	\$ -	\$ 1,330,000	\$ 1,346,320
TOTAL REVENUE	\$ 1,268,786	\$ 1,311,092	\$ 1,332,000	\$ 1,314,000	\$ 1,314,000	\$ -	\$ 1,330,000	\$ 1,346,320
DEPARTMENT EXPENDITURES								
WATER	1,421,432	1,695,997	1,348,391	1,504,481	1,484,481	20,000	1,268,970	1,336,330
TOTAL EXPENDITURES	\$ 1,421,432	\$ 1,695,997	\$ 1,348,391	\$ 1,504,481	\$ 1,484,481	\$ 20,000	\$ 1,268,970	\$ 1,336,330
REVENUE OVER (UNDER) EXPENDITURES	(152,646)	(384,905)	(16,391)	(190,481)	(170,481)	(20,000)	61,030	9,990
BEGINNING NET POSITION	468,222	315,576	315,576	299,185	299,185	-	108,705	169,735
ENDING NET POSITION	315,576	(69,329)	299,185	108,705	128,705	(20,000)	169,735	179,725
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	2,247,591	2,578,740	2,302,380	2,610,988	2,610,988	-	2,728,957	2,861,329
UNRESTRICTED	(1,932,015)	(2,648,069)	(2,003,195)	(2,502,283)	(2,502,283)	-	(2,559,222)	(2,681,604)
TOTAL NET POSITION	\$ 315,576	\$ (69,329)	\$ 299,185	\$ 108,704	\$ 108,704	\$ -	\$ 169,735	\$ 179,725

City of Highwood

FY22 BUDGET SUMMARY WATER FUND - REVENUE

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONAR	FY23 FORECAST	FY24 FORECAST
OPERATING REVENUE								
WATER & SEWER PENALTIES	\$ 34,580	\$ 20,000	\$ 28,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
WATER INCOME	750,975	814,000	800,000	800,000	800,000	-	816,000	832,320
SEWER INCOME	300,929	308,092	325,000	325,000	325,000	-	325,000	325,000
ENVIRONMENTAL SURCHARGE	65,878	65,000	65,000	65,000	65,000	-	65,000	65,000
METER SALES	1,706	-	-	-	-	-	-	-
WATER & SANITATION CONNECTION FEES	19,690	1,500	19,000	1,500	1,500	-	1,500	1,500
INTEREST INCOME	6,011	2,500	5,000	2,500	2,500	-	2,500	2,500
REFUNDS & OTHER REIMBURSEMENT	84,028	90,000	80,000	90,000	90,000	-	90,000	90,000
MISCELLANEOUS INCOME	4,989	10,000	10,000	10,000	10,000	-	10,000	10,000
SUB-TOTAL	1,268,786	1,311,092	1,332,000	1,314,000	1,314,000	-	1,330,000	1,346,320
TOTAL REVENUE	\$ 1,268,786	\$ 1,311,092	\$ 1,332,000	\$ 1,314,000	\$ 1,314,000	\$ -	\$ 1,330,000	\$ 1,346,320

City of Highwood

FY22 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY20 ACTUAL	FY21 Budget	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
PERSONNEL								
SALARIES	\$ 126,136	\$ 117,513	\$ 117,000	\$ 122,004	\$ 122,004	\$ -	\$ 134,260	\$ 138,288
OVERTIME	16,952	25,000	20,000	25,000	25,000	-	25,000	25,000
SUB-TOTAL	143,088	142,513	137,000	147,004	147,004	-	159,260	163,288
BENEFITS								
HEALTH INSURANCE	27,237	22,400	30,000	40,000	40,000	-	145	40,000
UNEMPLOYMENT INSURANCE	100	1,000	500	1,000	1,000	-	1,000	1,000
FICA	7,738	7,286	8,554	7,564	7,564	-	8,324	8,574
MEDICARE	1,915	1,704	2,000	1,769	1,769	-	1,947	2,005
IMRF	13,366	14,102	16,555	14,640	14,640	-	16,111	16,595
WORKERS COMP	11,393	13,269	13,269	13,269	13,269	-	14,596	16,055
PENSION EXPENSE	-	-	-	-	-	-	-	-
AUTOMOTIVE ALLOWANCE	500	1,000	400	1,000	1,000	-	1,000	1,000
SUB-TOTAL	62,249	60,761	71,528	79,242	79,242	-	43,123	85,229
OPERATING COSTS								
BUILDING MAINTENANCE	5,720	10,000	6,000	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	27,050	25,000	20,000	25,000	25,000	-	25,000	25,000
VEHICLE MAINTENANCE	834	2,000	1,500	2,000	2,000	-	2,000	2,000
OTHER MAINTENANCE	750	500	500	500	500	-	500	500
PUMP REPAIR & MAINTENANCE	-	15,000	-	15,000	15,000	-	15,000	15,000
HYDRANTS & MAINS MAINTENANCE	113,135	150,000	135,000	150,000	150,000	-	150,000	150,000
LIFT STATION MAINTENANCE	-	15,000	10,000	15,000	15,000	-	15,000	15,000
OFFICE EQUIP MAINTENANCE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
WATER ANALYSIS	5,264	7,500	7,500	7,500	7,500	-	7,500	7,500
WATER USAGE - CITY OF HIGHLAND PARK	-	10,000	-	10,000	10,000	-	10,000	10,000
LEAK DETECTIONS	8,370	7,000	20,000	15,000	15,000	-	15,000	15,000
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	25,200	25,200	25,200	-	25,200	25,200
ENGINEERING	13,930	25,000	15,000	25,000	25,000	-	25,000	25,000
LEGAL	-	12,500	3,000	12,500	12,500	-	12,500	12,500
BANK CHARGES	-	100	100	100	100	-	100	100
CREDIT CARD FEES	4,376	3,000	3,000	3,000	3,000	-	3,000	3,000
COMPUTER SUPPORT	1,351	5,000	3,000	5,000	5,000	-	5,000	5,000
POSTAGE	2,321	4,000	2,500	4,000	4,000	-	4,000	4,000
TELEPHONE	4,302	6,000	4,200	6,000	6,000	-	6,000	6,000
PUBLISHING/ADV/PROMO	2,016	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	206	100	300	100	100	-	100	100
DUES & MEMBERSHIPS	83	500	83	500	500	-	500	500
TRAVEL EXPENSES	-	100	100	100	100	-	100	100
TRAINING	72	1,000	200	1,000	1,000	-	1,000	1,000

City of Highwood

FY22 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY20 ACTUAL	FY21 Budget	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
PUBLICATIONS	-	500	500	500	500	-	500	500
UTILITIES	36,778	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	142,508	140,000	140,000	170,000	150,000	20,000	150,000	150,000
MAINTENANCE SUPPLIES - BUILDING	-	850	850	850	850	-	850	850
MAINTENANCE SUPPLIES - VEHICLE	-	500	300	500	500	-	500	500
OFFICE SUPPLIES	280	200	250	200	200	-	200	200
OPERATING SUPPLIES	37,655	40,000	35,000	40,000	40,000	-	40,000	40,000
UNIFORMS	391	400	400	400	400	-	400	400
AUTOMOTIVE FUEL/OIL	615	2,500	1,000	2,500	2,500	-	2,500	2,500
FISCAL AGENT FEES	731	2,500	2,500	2,500	2,500	-	2,500	2,500
REIMBURSABLE PAYMENT	8,478	-	-	-	-	-	-	-
MISCELLANEOUS EXPENSE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
SUB-TOTAL	448,556	565,950	491,683	603,950	583,950	20,000	584,050	584,160
CAPITAL								
THREE YEAR CAPITAL PLAN	308,224	282,000		250,000	250,000	-	60,000	60,000
IL EPA LOAN REPAYMENT	-	249,052	249,052	249,051	249,051	-	173,803	173,803
BOND EXPENSE	252,572	395,721	399,128	175,234	175,234	-	248,734	269,850
DEPRECIATION	206,743	-	-	-	-	-	-	-
SUB-TOTAL	767,539	926,773	648,180	674,285	674,285	-	482,537	503,653
OTHER FINANCING USES								
TRANSFER OUT	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,421,432	\$ 1,695,997	\$ 1,348,391	\$ 1,504,481	\$ 1,484,481	\$ 20,000	\$ 1,268,970	\$ 1,336,330

City of Highwood

FY22 BUDGET SUMMARY GARBAGE FUND

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
GARBAGE FUND REVENUE	\$ 370,304	\$ 381,500	\$ 364,019	\$ 381,500	\$ 381,500	\$ -	\$ 391,400	\$ 401,597
TOTAL REVENUE	\$ 370,304	\$ 381,500	\$ 364,019	\$ 381,500	\$ 381,500	\$ -	\$ 391,400	\$ 401,597
DEPARTMENT EXPENDITURES								
GARBAGE	402,906	415,638	379,715	425,688	425,688	-	437,527	449,451
TOTAL EXPENDITURES	\$ 402,906	\$ 415,638	\$ 379,715	\$ 425,688	\$ 425,688	\$ -	\$ 437,527	\$ 449,451
REVENUE OVER (UNDER) EXPENDITURES	(32,602)	(34,138)	(15,696)	(44,188)	(44,188)	-	(46,127)	(47,854)
BEGINNING NET POSITION	246,933	214,331	214,331	198,635	198,635	-	154,447	108,320
ENDING NET POSITION	\$ 214,331	180,193	\$ 198,635	\$ 154,447	\$ 154,447	\$ -	\$ 108,320	\$ 60,466

City of Highwood

FY22 BUDGET SUMMARY GARBAGE FUND - REVENUE

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
REVENUE								
REFUSE PENALTIES	\$ 6,528	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ 6,500
REFUSE BILLINGS	312,130	330,000	313,000	330,000	330,000	-	339,900	350,097
GARBAGE STICKERS	2,120	2,000	1,519	2,000	2,000	-	2,000	2,000
INTEREST	2,708	1,000	1,000	1,000	1,000	-	1,000	1,000
FRANCHISE FEES	46,818	42,000	42,000	42,000	42,000	-	42,000	42,000
SUB-TOTAL	370,304	381,500	364,019	381,500	381,500	-	391,400	401,597
TOTAL REVENUE	\$ 370,304	\$ 381,500	\$ 364,019	\$ 381,500	\$ 381,500	\$ -	\$ 391,400	\$ 401,597

City of Highwood

FY22 BUDGET SUMMARY GARBAGE FUND - EXPENDITURES

ACCOUNT	FY20 ACTUAL	FY21 BUDGET	FY21 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY23 FORECAST	FY24 FORECAST
PERSONNEL								
SALARIES REGULAR	\$ 79,528	\$ 77,770	\$ 65,218	\$ 86,170	\$ 86,170	\$ -	\$ 88,755	\$ 91,418
SUB-TOTAL	79,528	77,770	65,218	86,170	86,170	-	88,755	91,418
BENEFITS								
HEALTHCARE	6,514	8,136	7,632	8,136	8,136	-	9,356	10,760
UNEMPLOYMENT INSURANCE	82	250	250	250	250	-	250	250
FICA	4,770	4,822	4,043	5,343	5,343	-	5,503	5,668
MEDICARE	1,116	1,128	946	1,249	1,249	-	1,287	1,326
IMRF	7,332	9,332	7,826	10,340	10,340	-	10,651	10,591
SUB-TOTAL	19,814	23,668	20,697	25,318	25,318	-	27,047	28,595
OPERATING COSTS								
ACCOUNTING SERVICES	4,200	4,400	4,000	4,400	4,400	-	4,400	4,400
CREDIT CARD FEES	2,013	2,000	1,800	2,000	2,000	-	2,000	2,000
POSTAGE	1,424	1,800	1,500	1,800	1,800	-	1,800	1,800
DUES & MEMBERSHIPS	-	2,500	-	2,500	2,500	-	2,500	2,500
REFUSE BILLING EXPENSE	285,624	301,000	286,000	301,000	301,000	-	308,525	316,238
DEPRECIATION EXPENSE	9,914	-	-	-	-	-	-	-
OPERATING SUPPLIES	389	2,500	500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	303,564	314,200	293,800	314,200	314,200	-	321,725	329,438
TOTAL EXPENDITURES	\$ 402,906	\$ 415,638	\$ 379,715	\$ 425,688	\$ 425,688	\$ -	\$ 437,527	\$ 449,451