

# FISCAL YEAR 2016 BUDGET

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Prepared by:

Treasurer's Office



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# **CITY OF HIGHWOOD**

## **FISCAL YEAR 2016 BUDGET**

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# CITY OF HIGHWOOD

## FISCAL YEAR 2016 BUDGET

### **Introduction**

Principal Officials

Transmittal Letter



# **ANNUAL BUDGET**

CITY OF HIGHWOOD, ILLINOIS

FOR THE FISCAL YEAR  
MAY 1, 2015 – APRIL 30, 2016

## **PRINCIPAL OFFICIALS**

CHARLES PECARO  
MAYOR

ERIC FALBERG	ALDERMAN
MATTHEW FEDDERMANN	ALDERMAN
MICHAEL FIORE	ALDERMAN
CHRISTOPHER GRICE	ALDERMAN
ANDREW PETERSON	ALDERMAN
M. BRAD SLAVIN	ALDERMAN

SCOTT M. COREN  
CITY MANAGER

DAVID A. GONZALEZ  
CITY TREASURER

## CITY OF HIGHWOOD

TO: Mayor Charles Pecaro  
City Council

RE: Budget Transmittal Letter – Fiscal Year 2015/2016

DATE: June 9, 2015

It is our pleasure to submit the fiscal year 2015-16 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.

This is the first year the City of Highwood is completing 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 street and sidewalk repairs
- Dead or dying parkway tree removal
- Funds to maintain Everts Park, an important community gathering area
- Providing an outsourced building consultant to assist with residential and commercial development
- Provide an outsourced professional for rental unit inspections
- Funding to maintain the popular community recreation center
- Funding for the NSSRA, which provides recreational programs and opportunities for residents with special needs

Other highlights include:

- An asset inventory that will allow auditors to provide an unqualified opinion and reduce future borrowing costs
- Replacement of the video cameras in squad cars
- Replacement of the air conditioning unit in the fire department
- An increased focus on code and parking enforcement with part-time community service workers

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 current activities. It reflects only the anticipated cost to continue current 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 tentative 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 \$4,899,096, an increase of \$157,024, or 3.3%, from the prior year. Property tax receipts are budgeted at \$1,188,500, a 6.2% increase over the previous year, and they constitute 24.3% of General Fund revenue.

A major source of intergovernmental revenue is state sales taxes. Sales tax receipts, which make up 25.0% of fund revenues, are budgeted at \$1,222,444.

**Expenditures.** The total General Fund expenditure budget is \$4,766,140, an increase of \$28,020, or 0.6%, from the prior year.

Overall, budgeted General Fund revenues of \$4,899,096 exceed budgeted expenditures of \$4,766,140 by \$132,956.

### **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 to pay 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.

The spending request for the Enterprise funds is \$5,400,747 and is funded by operating revenues of \$5,301,201.

Sincerely,

Scott M. Coren  
City Manager

David A. Gonzalez  
City Treasurer

# CITY OF HIGHWOOD

## FISCAL YEAR 2016 BUDGET

### Financial

Fund Structure and Budget Overview

Budget Calendar

Budgeted Revenue 2014/15 vs 2015/16- All Funds

Budgeted Expenses 2014/15 vs 2015/16- All Funds

Budgeted Revenue by Source 2014/15 vs 2015/16- General Fund

Budgeted Revenue by Source 2015/16- General Fund

Budgeted Expenses by Department 2014/15 vs 2015/16- General Fund

Schedule of Anticipated Fund Balances 2015/16- All Funds



## **Fund Structure and Budget Overview**

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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 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 maintains one major and two non-major special revenue 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 City's two non-major special revenue funds are the Motor Fuel Tax Fund and the E-911 Fund.

**Capital Project Fund** – This fund is 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 Capital Project Fund was a non-major fund in Fiscal Year 15.

**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 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 Water 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 separate funds 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 main 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 2014 the rate has been \$3.44 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** – Customers are charged \$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.

### **3. Highlights of the FYE 2016 Water Fund Budget**

The water fund budget is attached for review. Highlights are:

- **2015 Capital Fund Program**  
The water main and services on Highwood Avenue, North Avenue and Pleasant Avenue will be replaced and the sanitary sewers will be lined. These costs will be paid for through IEPA loans.
- **Water and Sewer Rates**  
To pay for the IEPA loans, fund current operations and make needed repairs to fire hydrants, valves and interconnects, this budget anticipates increasing sewer rates from \$1 to \$2 per unit in December, along with a 10% increase in the water rate.
- **Hydrant Repairs**  
This budget doubles the amount of money spent on hydrants and mains maintenance to fix the inoperable fire hydrants in the system that need to be fixed.

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.

## **Fund Structure and Budget Overview**

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**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 1<sup>st</sup>. 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 Calendar – FY 2015/16**

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- |  |          |
|--|----------|
| 1. The Finance Department prepares preliminary budget estimates and discusses budget policies for forthcoming year | 11/01/14 |
| 2. Distributed budget worksheets to departments  | 12/01/14 |
| 3. Departments complete and return budget requests to the Finance Department                                       | 01/15/15 |
| 4. Treasurer display of Tentative Budget   | 05/05/15 |
| 5. Revised Draft Provided to City Council  | 06/16/15 |
| 6. Treasurer finalizes budget with Mayor & City Council  | 07/07/15 |
| 7. Public Hearing for Proposed Budget  | 07/07/15 |

## Budget Summary

<b>Revenue Budget</b>	<b>All Funds</b>			
	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>	<u>Percent Change</u>
<b><u>General Fund</u></b>	\$ 4,742,072	\$ 4,899,096	\$ 157,024	3.3%
<b><u>Capital Projects Funds</u></b>				
Capital Projects Fund	3,400,000	2,300,000	(1,100,000)	-32.4%
TIF Capital Projects Fund	485,400	380,628	(104,772)	-21.6%
<b>Total Capital Projects Funds</b>	<u>3,885,400</u>	<u>2,680,628</u>	<u>(1,204,772)</u>	<u>-31.0%</u>
<b><u>Debt Service Fund</u></b>	-	75,000	75,000	100.0%
<b><u>Special Revenue Funds</u></b>				
Motor Fuel Tax Fund	128,469	128,739	270	0.2%
E-911 Fund	52,600	-	(52,600)	-100.0%
Library	247,922	246,646	(1,276)	100.0%
<b>Total Special Revenue Funds</b>	<u>428,991</u>	<u>375,385</u>	<u>(53,606)</u>	<u>-12.5%</u>
<b><u>Enterprise Funds</u></b>				
Waterworks & Sewerage Fund	1,007,000	4,992,518	3,985,518	395.8%
Garbage Fund	299,180	308,683	9,503	3.2%
<b>Total Enterprise Funds</b>	<u>1,306,180</u>	<u>5,301,201</u>	<u>3,995,021</u>	<u>305.9%</u>
<b>Total All Funds</b>	<u>\$ 10,362,643</u>	<u>\$ 13,331,310</u>	<u>\$ 2,968,667</u>	<u>28.6%</u>

## Budget Summary

<b>Expense Budget</b>	<b>All Funds</b>			
	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>	<u>Percent Change</u>
<b><u>General Fund</u></b>	\$ 4,738,120	\$ 4,766,140	\$ 28,020	0.6%
<b><u>Capital Projects Fund</u></b>				
Capital Projects Fund	3,400,000	2,300,000	(1,100,000)	-32.4%
TIF Capital Projects Fund	467,550	604,357	136,807	29.3%
<b>Total Capital Projects Funds</b>	<u>3,867,550</u>	<u>2,904,357</u>	<u>(963,193)</u>	<u>-24.9%</u>
<b><u>Debt Service Fund</u></b>	-	75,000	75,000	100.0%
<b><u>Special Revenue Funds</u></b>				
Motor Fuel Tax Fund	166,000	154,500	(11,500)	-6.9%
E-911 Fund	65,421	-	(65,421)	-100.0%
Library	247,922	446,646	198,724	100.0%
<b>Total Special Revenue Funds</b>	<u>479,343</u>	<u>601,146</u>	<u>198,724</u>	<u>41.5%</u>
<b><u>Enterprise Funds</u></b>				
Waterworks & Sewerage Fund	1,197,389	5,126,424	3,929,035	328.1%
Garbage Fund	312,739	274,323	(38,416)	-12.3%
<b>Total Enterprise Funds</b>	<u>1,510,128</u>	<u>5,400,747</u>	<u>3,890,619</u>	<u>257.6%</u>
<b>Total All Funds</b>	<u>\$ 10,595,141</u>	<u>\$ 13,747,390</u>	<u>\$ 3,152,249</u>	<u>29.8%</u>

# Budget Summary

<b>Revenue by Source</b>	<b>General Fund</b>		
	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>
<b><u>Taxes</u></b>			
Property Taxes	\$ 1,119,319	\$ 1,188,500	\$ 69,181
Other Taxes	410,425	475,900	65,475
<b>Total Taxes</b>	<u>1,529,744</u>	<u>1,664,400</u>	<u>134,656</u>
<b><u>Licenses &amp; Permits</u></b>			
Liquor License	130,000	110,000	(20,000)
Vehicle License	135,000	140,000	5,000
Business License	7,500	7,500	-
Grease Trap Fees	3,850	2,500	(1,350)
Other Licenses	30,000	30,000	-
Building Permits	50,000	92,400	42,400
Parking Stickers & Meters	45,000	45,000	-
Cable Franchise Fee	46,000	46,000	-
Valet Parking Permits	3,000	3,000	-
Miscellaneous Permits	2,000	2,000	-
<b>Total Licenses &amp; Permits</b>	<u>452,350</u>	<u>478,400</u>	<u>26,050</u>
<b><u>Intergovernmental</u></b>			
Illinois State Income Tax	528,609	535,095	6,486
Personal Property Replacement Tax	8,430	7,000	(1,430)
Sales Tax	500,000	518,000	18,000
Home Rule Sales Tax	585,000	704,444	119,444
Local Use Tax	96,209	104,857	8,648
<b>Total Intergovernmental</b>	<u>1,718,248</u>	<u>1,869,396</u>	<u>151,148</u>

# Budget Summary

<b>Revenue by Source</b>	<b>General Fund</b>		
	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>
<b><u>Fines and Forfeitures</u></b>			
Court Fines	75,000	75,000	-
Police Fines	35,000	38,500	3,500
Police Administrative Fees	2,000	2,000	-
Zoning/Planning Fees	2,000	2,500	500
Building Fees	4,000	6,000	2,000
Rental Inspection Fees	50,000	50,000	-
Ambulance Services Fees	55,000	66,000	11,000
Police Vehicle Seizures	40,000	40,000	-
D.U.I. Fines	5,325	5,300	(25)
Miscellaneous	5,000	5,000	-
<b>Total Fines and Forfeitures</b>	<u>273,325</u>	<u>290,300</u>	<u>16,975</u>
<b><u>Charges for Services</u></b>			
TFSC 2H Agreement	2,800	-	(2,800)
Sale of Property	120,000	-	(120,000)
Testing Fees	500	500	-
Alarm Systems & Calls	105,600	105,600	-
Recycling Rebate	7,500	7,500	-
<b>Total Charges for Services</b>	<u>236,400</u>	<u>113,600</u>	<u>(122,800)</u>
<b><u>Miscellaneous</u></b>			
Antenna Rentals	366,000	316,000	(50,000)
Miscellaneous Property Rentals	6,000	6,000	-
Refunds & Reimbursements	20,000	10,000	(10,000)
Park Rentals	129,000	140,000	11,000
Donations	8,000	8,000	-
Miscellaneous	2,000	2,000	-
<b>Total Miscellaneous Revenue</b>	<u>531,000</u>	<u>482,000</u>	<u>(49,000)</u>
<b><u>Investment Income</u></b>			
	<u>1,005</u>	<u>1,000</u>	<u>(5)</u>
<b>Total</b>	<u><u>\$ 4,742,072</u></u>	<u><u>\$ 4,899,096</u></u>	<u><u>\$ (309,655)</u></u>

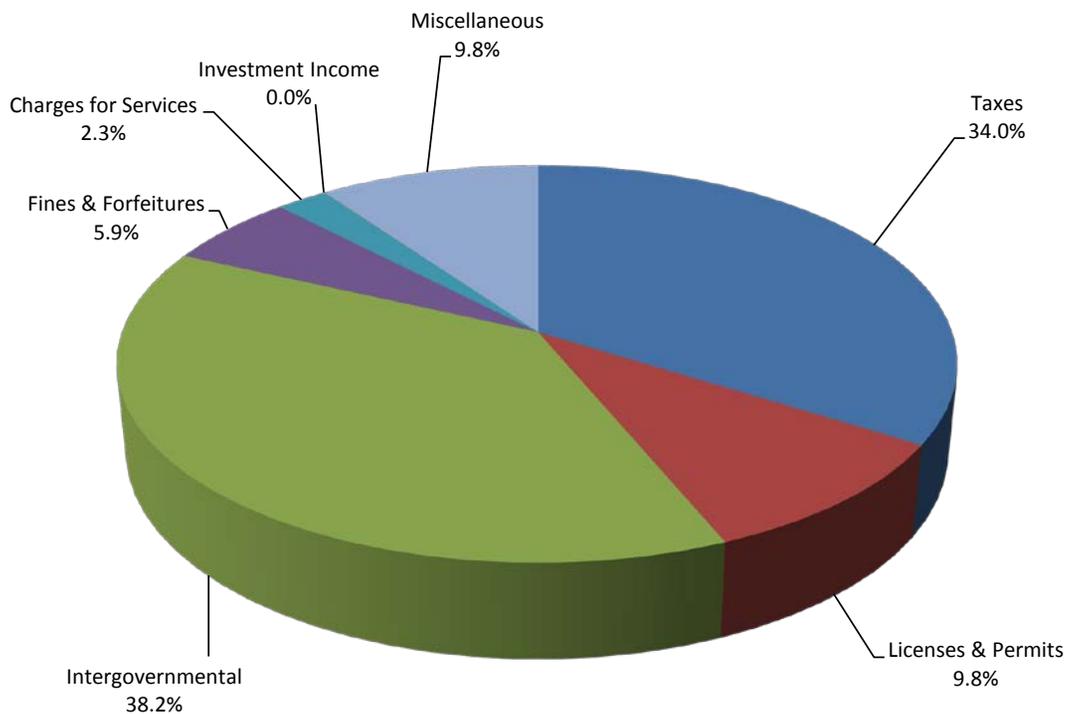
# Budget Summary

## Summary of Revenue & Other Financing Sources

General Fund

Source	2014/2015	2015/2016	Dollar Change	Percent Change
Taxes	\$ 1,529,744	\$ 1,664,400	\$ 134,656	8.8%
Licenses & Permits	452,350	478,400	26,050	5.8%
Intergovernmental	1,718,248	1,869,396	151,148	8.8%
Fines & Forfeitures	273,325	290,300	16,975	6.2%
Charges for Services	236,400	113,600	(122,800)	-51.9%
Investment Income	1,005	1,000	(5)	-0.5%
Miscellaneous	531,000	482,000	(49,000)	-9.2%
<b>Total</b>	<b>\$ 4,742,072</b>	<b>\$ 4,899,096</b>	<b>\$ 157,024</b>	<b>3.3%</b>

### 2015/16 Budget Revenue by Source

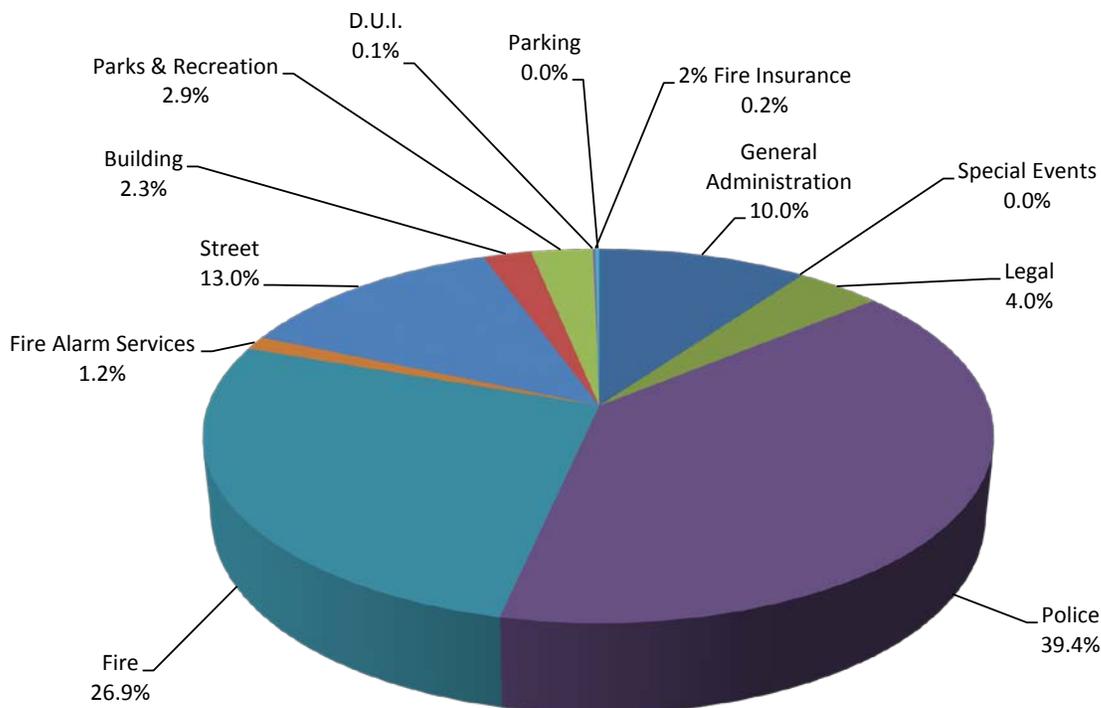


# Budget Summary

## General Fund Expenses by Department

	<u>2014/2015</u>	<u>2015/2016</u>	<u>Difference</u>	<u>Percent Change</u>
<b>General Fund</b>				
General Administration	\$ 477,052	\$ 475,540	\$ (1,512)	-0.3%
Special Events	3,500	-	(3,500)	-100.0%
Legal	217,600	194,600	(23,000)	-10.6%
Police	1,659,948	1,876,701	216,753	13.1%
Fire	1,363,462	1,282,326	(81,136)	-6.0%
Fire Alarm Services	32,400	54,861	22,461	69.3%
Street	715,994	617,354	(98,640)	-13.8%
Building	99,669	109,750	10,081	10.1%
Parks & Recreation	151,085	140,508	(10,577)	-7.0%
D.U.I.	5,000	4,500	(500)	-10.0%
2% Fire Insurance	10,000	10,000	-	0.0%
Parking	2,410	-	(2,410)	-100.0%
<b>Total General Fund</b>	<u>\$ 4,738,120</u>	<u>\$ 4,766,140</u>	<u>\$ 28,020</u>	<u>0.6%</u>

## 2015/16 Budget Expenses by Department



## Budget Summary

### Schedule of Anticipated Fund Balances (Excluding Fiduciary Funds)

	<u>Estimated Beginning Balance 5/1/2015</u>	<u>Budgeted Revenue</u>	<u>Budgeted Expenses</u>	<u>Excess/ (Deficit)</u>	<u>Estimated Ending Balance 4/30/2016</u>
General Fund	\$ 925,991	\$ 4,899,096	\$ 4,766,140	\$ 132,956	\$ 1,058,947
Capital Projects Funds	692,229	2,680,628	2,904,357	(223,729)	468,500
Debt Service Fund	-	75,000	75,000	-	-
Special Revenue Funds	227,576	375,385	601,146	(225,761)	1,815
Enterprise Funds	<u>3,906,725</u>	<u>5,301,201</u>	<u>5,400,747</u>	<u>(99,546)</u>	<u>3,807,179</u>
	<u>\$ 5,752,521</u>	<u>\$ 13,331,310</u>	<u>\$ 13,747,390</u>	<u>\$ (416,080)</u>	<u>\$ 5,336,441</u>

# CITY OF HIGHWOOD

## FISCAL YEAR 2016 BUDGET

### Appendix A

Detailed Budget Report



# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
GENERAL FUND REVENUE	\$ 4,840,164	\$ 4,742,072	\$ 4,794,765	4,899,096	\$ 3,960,152	\$ 938,944	\$ 4,855,636	\$ 4,904,065
<b>TOTAL REVENUE</b>	<b>\$ 4,840,164</b>	<b>\$ 4,742,072</b>	<b>\$ 4,794,765</b>	<b>\$ 4,899,096</b>	<b>\$ 3,960,152</b>	<b>\$ 938,944</b>	<b>\$ 4,855,636</b>	<b>\$ 4,904,065</b>
DEPARTMENT EXPENDITURES								
ADMIN/FINANCE	395,459	480,552	445,835	475,540	475,540	-	502,916	507,532
LEGAL	204,417	217,600	198,100	194,600	194,600	-	194,600	194,600
POLICE	1,698,677	1,659,948	1,757,874	1,876,701	1,876,701	-	1,863,942	1,939,369
FIRE DEPT	1,424,333	1,363,462	1,368,703	1,282,326	1,282,326	-	1,309,124	1,390,157
FIRE ALARM (DEPT. 23)	160,375	32,400	89,591	54,861	54,861	-	54,861	54,861
STREETS	559,294	715,994	738,980	617,354	607,354	10,000	585,751	577,148
BUILDING DEPT	78,440	99,669	83,718	109,750	109,750	-	109,750	109,750
PARKS & REC	117,788	151,085	131,131	140,508	140,508	-	146,093	151,970
NARCOTICS	73	-	800	-	-	-	-	-
DUI	1,936	5,000	2,800	4,500	4,500	-	4,500	4,500
2% FIRE INSURANCE	7,303	10,000	5,272	10,000	10,000	-	10,000	10,000
PARKING	2,073	2,410	2,139	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,650,169</b>	<b>\$ 4,738,120</b>	<b>\$ 4,824,943</b>	<b>\$ 4,766,140</b>	<b>\$ 4,756,140</b>	<b>\$ 10,000</b>	<b>\$ 4,781,536</b>	<b>\$ 4,939,886</b>
REVENUE OVER (UNDER) EXPENDITURES	189,995	3,952	(30,178)	132,956	(795,988)	928,944	74,100	(35,821)
BEGINNING FUND BALANCE	735,996	925,991	925,991	895,813	895,813	-	1,028,770	1,102,870
<b>ENDING FUND BALANCE</b>	<b>\$ 925,991</b>	<b>\$ 929,943</b>	<b>\$ 895,813</b>	<b>\$ 1,028,770</b>	<b>\$ 99,826</b>	<b>\$ 928,944</b>	<b>\$ 1,102,870</b>	<b>\$ 1,067,049</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY REVENUE	FY17 FORECAST	FY18 FORECAST
<b>REVENUE</b>								
<b>LOCAL TAXES</b>								
REAL ESTATE TAX - CORPORATE	\$ 667,161	\$ 690,741	\$ 674,804	\$ 755,000	\$ -	\$ 755,000	\$ 777,650	\$ 800,980
REAL ESTATE TAX - PD PENSION	207,470	250,904	243,377	268,154	268,154		286,925	307,010
REAL ESTATE TAX - FD PENSION	148,193	138,674	135,302	120,346	120,346		128,770	137,784
REAL ESTATE TAX - NSSRA	39,011	39,000	38,545	45,000		45,000	46,000	47,000
UTILITY TAX - TELECOM	153,266	155,000	140,000	130,000	130,000		125,000	120,000
UTILITY TAX - ELECTRIC	130,370	130,000	130,000	131,000	131,000		131,000	131,000
UTILITY TAX - NATURAL GAS	105,315	95,000	95,000	95,000	95,000		95,000	95,000
2% FOREIGN FIRE TAX	7,475	7,400	7,400	7,400	7,400	-	7,400	7,400
GASOLINE TAX	21,928	23,000	23,000	112,500	45,000	67,500	112,500	112,500
<b>SUB-TOTAL</b>	<b>1,480,190</b>	<b>1,529,719</b>	<b>1,487,428</b>	<b>1,664,400</b>	<b>796,900</b>	<b>867,500</b>	<b>1,710,245</b>	<b>1,758,674</b>
<b>LICENSE REVENUE</b>								
LIQUOR LICENSES	113,345	130,000	110,000	110,000	110,000	-	110,000	110,000
VEHICLE LICENSES	137,845	135,000	140,000	140,000	140,000	-	140,000	140,000
BUSINESS LICENSES	8,825	7,500	7,500	7,500	7,500	-	7,500	7,500
GREASE TRAP FEES	1,610	3,850	2,500	2,500	2,500	-	2,500	2,500
OTHER LICENSES	46,100	30,000	30,000	30,000	30,000	-	30,000	30,000
<b>SUB-TOTAL</b>	<b>307,725</b>	<b>306,350</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>	<b>-</b>	<b>290,000</b>	<b>290,000</b>
<b>PERMIT REVENUE</b>								
BUILDING PERMITS	62,792	50,000	50,000	92,400	92,400	-	92,400	92,400
PARKING REVENUES	42,748	45,000	45,000	45,000	45,000	-	45,000	45,000
CABLE FRANCHISE FEES	48,801	46,000	46,000	46,000	46,000	-	46,000	46,000
VALET PARKING PERMITS	1,800	3,000	3,000	3,000	3,000	-	3,000	3,000
MISC PERMITS	2,875	2,000	3,725	2,000	2,000	-	2,000	2,000
<b>SUB-TOTAL</b>	<b>159,016</b>	<b>146,000</b>	<b>147,725</b>	<b>188,400</b>	<b>188,400</b>	<b>-</b>	<b>188,400</b>	<b>188,400</b>
<b>INTERGOVERNMENTAL REVENUE</b>								
STATE INCOME TAX	515,265	528,609	528,609	535,095	535,095	-	535,095	535,095
PERSONAL PROPERTY REPL TAX	7,089	8,430	6,954	7,000	7,000	-	7,000	7,000
GRANTS	16,676	-	-	-	-	-	-	-
SALES TAX - REGULAR	480,199	500,000	508,000	518,000	518,000	-	518,000	518,000
SALES TAX - HOME RULE	579,886	585,000	621,000	704,444	633,000	71,444	615,139	615,139
LOCAL USE TAX	93,139	96,209	96,209	104,857	104,857	-	104,857	104,857
<b>SUB-TOTAL</b>	<b>1,692,255</b>	<b>1,718,248</b>	<b>1,760,772</b>	<b>1,869,396</b>	<b>1,797,952</b>	<b>71,444</b>	<b>1,780,091</b>	<b>1,780,091</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY REVENUE	FY17 FORECAST	FY18 FORECAST
<b>FINES &amp; FORFEITURES</b>								
COURT FINES	69,382	75,000	75,000	75,000	75,000	-	75,000	75,000
POLICE FINES	35,371	35,000	35,000	38,500	38,500	-	38,500	38,500
PD BOOT, ADMIN, VEHICLE STORAGE	2,200	2,000	2,000	2,000	2,000	-	2,000	2,000
PD SEIZED VEHICLES	40,500	40,000	40,000	40,000	40,000	-	40,000	40,000
DUI FINES	5,342	5,300	5,300	5,300	5,300	-	5,300	5,300
ZONING/PLANNING FEES	900	2,000	2,500	2,500	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	7,624	4,000	6,000	6,000	6,000	-	6,000	6,000
RENTAL INSPECTION FEES	65,530	50,000	50,000	50,000	50,000	-	50,000	50,000
MISC FEES & FINES	8,423	5,000	5,500	5,000	5,000	-	5,000	5,000
AMBULANCE SERVICE	65,432	55,000	55,000	66,000	66,000	-	66,000	66,000
SUB-TOTAL	300,704	273,300	276,300	290,300	290,300	-	290,300	290,300
<b>CHARGES FOR SERVICES</b>								
TFSC 2H AGREEMENT	2,984	2,800	-	-	-	-	-	-
SALE OF PROPERTY	16,130	120,000	105,000	-	-	-	-	-
TESTING FEES	800	500	920	500	500	-	500	500
ALARM SYSTEMS & CALLS	128,219	105,600	105,600	105,600	105,600	-	105,600	105,600
FIRE ALARM INSPECTIONS	-	-	-	-	-	-	-	-
RECYCLING REBATE	11,734	7,500	7,500	7,500	7,500	-	7,500	7,500
MISC CHARGES FOR SERVICE	150	-	200	-	-	-	-	-
SUB-TOTAL	160,016	236,400	219,220	113,600	113,600	-	113,600	113,600
<b>MISCELLANEOUS INCOME</b>								
INTEREST ON INVESTMENTS	1,022	1,055	1,000	1,000	1,000	-	1,000	1,000
LEASE PROCEEDS	-	-	-	-	-	-	-	-
ANTENNA RENTALS	346,835	366,000	366,000	316,000	316,000	-	316,000	316,000
MISC PROPERTY RENTAL	6,000	6,000	6,000	6,000	6,000	-	6,000	6,000
REFUNDS & REIMBURSEMENTS	70,692	20,000	45,000	10,000	10,000	-	10,000	10,000
PARK/REC RENTALS	152,758	129,000	150,000	140,000	140,000	-	140,000	140,000
SPECIAL RECREATION DONATION	11,140	8,000	8,000	8,000	8,000	-	8,000	8,000
MISCELLANEOUS INCOME	18,886	2,000	37,320	2,000	2,000	-	2,000	2,000
SUB-TOTAL	607,333	532,055	613,320	483,000	483,000	-	483,000	483,000
<b>OTHER FINANCING SOURCES/(USES)</b>								
TRANSFERS IN	19,926	-	-	-	-	-	-	-
PROCEEDS FROM LOAN	113,000	-	-	-	-	-	-	-
SUB-TOTAL	132,926	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	\$ 4,840,164	\$ 4,742,072	\$ 4,794,765	\$ 4,899,096	\$ 3,960,152	\$ 938,944	\$ 4,855,636	\$ 4,904,065

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>PERSONNEL</b>								
SALARIES	\$ 140,069	\$ 147,491	\$ 141,000	\$ 163,465	\$ 163,465	\$ -	\$ 169,443	\$ 174,364
OVERTIME	231	5,000	2,000	5,000	5,000	-	5,000	5,000
SUB-TOTAL	140,300	152,491	143,000	168,465	168,465	-	174,443	179,364
<b>BENEFITS</b>								
HEALTH INSURANCE	20,153	41,747	35,000	25,632	25,632	-	29,477	33,898
LIFE INSURANCE	510	510	510	510	510	-	510	510
UNEMPLOYMENT INSURANCE	2,069	3,058	2,500	3,300	3,300	-	3,400	3,500
FICA	8,543	9,144	8,500	10,135	10,135	-	10,505	10,811
MEDICARE	1,831	2,139	2,000	2,370	2,370	-	2,457	2,528
IMRF	20,769	16,873	15,000	18,252	18,252	-	18,799	19,363
WORKERS COMP	334	2,000	3,500	1,477	1,477	-	1,625	1,787
AUTOMOTIVE ALLOWANCE	3,898	4,500	1,500	500	500	-	500	500
SUB-TOTAL	58,107	79,971	68,510	62,176	62,176	-	67,273	72,898
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	836	12,500	11,000	12,500	12,500	-	12,500	12,500
EQUIPMENT MAINTENANCE	474	5,000	5,000	5,000	5,000	-	5,000	5,000
OTHER MAINTENANCE	35	-	-	-	-	-	-	-
ACCOUNTING	52,476	55,440	52,000	48,300	48,300	-	48,300	48,300
AUDITING	30,800	30,000	28,975	39,000	39,000	-	32,000	34,000
PAYROLL SERVICE	4,163	4,300	4,300	4,300	4,300	-	4,300	4,300
COMPUTER SUPPORT	18,066	10,000	18,000	12,000	12,000	-	12,000	12,000
OTHER PROFESSIONAL SERVICES	942	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	1,811	5,000	3,000	5,000	5,000	-	5,000	5,000
TELEPHONE	4,598	5,000	5,000	5,000	5,000	-	5,000	5,000
PUBLISHING/ADV/PROMO	(1,121)	10,000	4,000	10,000	10,000	-	10,000	10,000
PRINTING	2,038	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	5,608	14,500	11,000	14,500	14,500	-	14,500	14,500
TRAVEL EXPENSE	98	500	250	1,000	1,000	-	1,000	1,000
TRAINING	119	2,000	2,000	6,000	6,000	-	6,000	6,000
MEALS	70	300	300	300	300	-	300	300
UTILITIES	2,530	2,000	2,000	2,200	2,200	-	2,400	2,600
MISC SERVICES CONTRACTS	29,412	30,000	26,000	26,000	26,000	-	26,000	26,000
LIABILITY INSURANCE	8,729	14,350	16,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	2,112	3,000	3,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	2,717	2,500	2,500	2,500	2,500	-	2,500	2,500
EQUIPMENT LEASE EXPENSE	-	3,000	3,000	3,000	3,000	-	3,000	3,000
AUTOMOTIVE FUEL/OIL	1,634	-	-	-	-	-	-	-
BANK CHARGES	144	500	500	500	500	-	500	500
CREDIT CARD FEES	958	1,500	1,500	1,500	1,500	-	1,500	1,500
SPECIAL EVENT FUND	6,946	3,500	4,200	4,500	4,500	-	4,500	4,500
REIMBURSABLE EXPENSES	30	100	100	100	100	-	100	100
REFUNDS	255	100	100	100	100	-	100	100
MISCELLANEOUS EXPENSE	12,944	2,000	4,600	5,600	5,600	-	7,000	9,000
SUB-TOTAL	189,424	223,090	214,325	234,900	234,900	-	231,200	237,270
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	-	-	10,000	10,000	-	30,000	-
DEBT	-	-	-	-	-	-	-	-
VEHICLE	-	-	-	-	-	-	-	18,000
EQUIPMENT	7,629	25,000	20,000	-	-	-	-	-
SUB-TOTAL	7,629	25,000	20,000	10,000	10,000	-	30,000	18,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 395,459</b>	<b>\$ 480,552</b>	<b>\$ 445,835</b>	<b>\$ 475,540</b>	<b>\$ 475,540</b>	<b>\$ -</b>	<b>\$ 502,916</b>	<b>\$ 507,532</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
LEGAL								
CITY ATTORNEY - GEN CORP MATTERS	\$ 13,656	\$ 70,000	\$ 55,000	\$ 144,000	\$ 144,000	\$ -	\$ 144,000	\$ 144,000
CITY ATTORNEY - RETAINER	72,255	72,000	42,500	-	-	-	-	-
CITY ATTORNEY - PERSONNEL	86,850	25,000	55,000	-	-	-	-	-
CITY PROSECUTOR - PROSECUTION	22,526	35,000	30,000	35,000	35,000	-	35,000	35,000
CITY PROSECUTOR - RETAINER	9,130	9,600	9,600	9,600	9,600	-	9,600	9,600
LEGAL ZONING	-	6,000	6,000	6,000	6,000	-	6,000	6,000
LAWSUIT SETTLEMENT	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 204,417</b>	<b>\$ 217,600</b>	<b>\$ 198,100</b>	<b>\$ 194,600</b>	<b>\$ 194,600</b>	<b>\$ -</b>	<b>\$ 194,600</b>	<b>\$ 194,600</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>PERSONNEL</b>								
SALARIES - FULL TIME	\$ 708,192	\$ 717,794	\$ 717,794	\$ 841,000	\$ 841,000	\$ -	\$ 841,511	\$ 866,756
SALARIES - PART-TIME	115,143	65,000	75,000	65,000	65,000	-	65,000	65,000
OVERTIME	101,429	45,000	130,000	75,000	75,000	-	75,000	75,000
<b>SUB-TOTAL</b>	<b>924,765</b>	<b>827,794</b>	<b>922,794</b>	<b>981,000</b>	<b>981,000</b>	<b>-</b>	<b>981,511</b>	<b>1,006,756</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	123,018	188,467	170,000	152,498	152,498	-	167,748	184,523
LIFE INSURANCE	3,095	3,000	3,200	3,000	3,000	-	3,000	3,000
UNEMPLOYMENT INSURANCE	11,020	11,468	8,000	11,500	11,500	-	11,500	11,500
FICA - POLICE	12,703	9,424	9,424	4,195	4,195	-	4,320	4,450
POLICE PENSION CONTRIBUTION	209,274	250,904	250,904	268,154	268,154	-	286,925	307,010
MEDICARE - POLICE	12,343	12,003	12,003	11,847	11,847	-	12,202	12,568
IMRF - POLICE	4,609	4,799	4,799	4,746	4,746	-	5,035	5,186
WORKERS COMP - POLICE	18,185	20,000	34,000	42,524	42,524	-	46,776	51,454
<b>SUB-TOTAL</b>	<b>394,246</b>	<b>500,065</b>	<b>492,330</b>	<b>498,464</b>	<b>498,464</b>	<b>-</b>	<b>537,507</b>	<b>579,691</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	3,427	5,200	5,200	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	1,251	1,750	1,750	1,750	1,750	-	1,750	1,750
VEHICLE MAINTENANCE	10,332	10,000	10,000	10,000	10,000	-	12,000	15,000
OTHER MAINTENANCE	90	-	-	-	-	-	-	-
LEGAL SERVICE	(350)	-	-	-	-	-	-	-
ADMINISTRATIVE HEARING SERVICE	1,050	1,000	1,000	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	5,292	7,000	7,000	7,000	7,000	-	-	-
POSTAGE	822	700	700	700	700	-	-	-
TELEPHONE	5,198	6,500	6,500	6,000	6,000	-	6,000	6,000
PUBLISHING/ADV/PROMO	11,852	400	400	400	400	-	400	400
PRINTING	109	1,000	1,000	1,000	1,000	-	1,000	1,000
DISPATCHING	72,785	108,839	120,000	143,000	143,000	-	152,000	159,000
DUES	17,656	15,000	15,000	15,000	15,000	-	15,000	15,000
TRAVEL	-	1,000	1,000	500	500	-	500	500
TRAINING	5,653	10,000	10,000	14,000	14,000	-	10,000	10,000
UTILITIES	2,627	600	600	600	600	-	600	600
MISC SERVICE CONTRACTS	17,185	11,000	11,000	14,500	14,500	-	14,500	14,500
INSURANCE DEDUCTIBLE	-	-	-	-	-	-	-	-
LIABILITY INSURANCE	16,364	13,000	15,000	24,374	24,374	-	26,811	29,493
OFFICE SUPPLIES	1,528	2,100	2,100	2,100	2,100	-	2,100	2,100
OPERATING SUPPLIES	2,626	5,000	6,500	5,000	5,000	-	5,000	5,000
UNIFORMS	18,311	10,000	10,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	30,784	30,000	26,000	30,000	30,000	-	30,000	30,000
MISCELLANEOUS	170	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>224,762</b>	<b>240,089</b>	<b>250,750</b>	<b>291,924</b>	<b>291,924</b>	<b>-</b>	<b>293,661</b>	<b>306,343</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	20,000	20,000	30,000	30,000	-	11,200	5,000
DEBT	34,799	72,000	72,000	75,313	75,313	-	40,063	41,580
VEHICLE	85,362	-	-	-	-	-	-	-
EQUIPMENT	34,743	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>154,904</b>	<b>92,000</b>	<b>92,000</b>	<b>105,313</b>	<b>105,313</b>	<b>-</b>	<b>51,263</b>	<b>46,580</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,698,677</b>	<b>\$ 1,659,948</b>	<b>\$ 1,757,874</b>	<b>\$ 1,876,701</b>	<b>\$ 1,876,701</b>	<b>\$ -</b>	<b>\$ 1,863,942</b>	<b>\$ 1,939,369</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>PERSONNEL</b>								
SALARIES - FULL TIME	\$ 434,675	\$ 462,410	\$ 440,000	\$ 278,466	\$ 278,466	\$ -	\$ 285,315	\$ 292,336
SALARIES - PART-TIME	359,621	353,856	330,000	186,250	186,250	-	130,000	130,000
OVERTIME	32,531	20,000	28,000	20,250	20,250	-	17,000	17,000
<b>SUB-TOTAL</b>	<b>826,827</b>	<b>836,266</b>	<b>798,000</b>	<b>484,966</b>	<b>484,966</b>	<b>-</b>	<b>432,315</b>	<b>439,336</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	44,432	65,867	50,000	20,956	20,956	-	24,099	27,714
LIFE INSURANCE	2,050	2,500	2,500	2,500	2,500	-	2,500	2,500
UNEMPLOYMENT INSURANCE	15,955	15,290	15,290	16,055	16,055	-	16,858	17,700
WORKERS COMP	65,376	55,000	110,828	116,000	116,000	-	110,000	121,000
FICA	19,984	21,939	20,460	12,250	12,250	-	9,000	9,000
PENSION	148,193	138,674	138,674	120,346	120,346	-	80,000	88,000
MEDICARE	11,353	12,126	11,571	7,032	7,032	-	6,269	6,370
<b>SUB-TOTAL</b>	<b>307,343</b>	<b>311,396</b>	<b>349,323</b>	<b>295,139</b>	<b>295,139</b>	<b>-</b>	<b>248,726</b>	<b>272,284</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	13,863	15,000	15,000	15,000	15,000	-	15,000	15,000
EQUIPMENT MAINTENANCE	690	1,500	1,500	1,500	1,500	-	1,500	1,500
VEHICLE MAINTENANCE	59,029	15,000	15,000	20,000	20,000	-	20,000	20,000
EMS EQUIPMENT MAINTENANCE	4,180	6,000	9,000	6,000	6,000	-	6,000	6,000
FIRE EQUIPMENT MAINTENANCE	10,886	15,240	15,240	15,240	15,240	-	15,240	15,240
COMPUTER SUPPORT	4,212	10,625	10,625	4,000	4,000	-	4,000	4,000
POSTAGE	460	400	400	400	400	-	400	400
TELEPHONE	7,411	7,000	10,000	8,000	8,000	-	8,000	8,000
PUBLISHING/PROMO	1,051	75	75	75	75	-	75	75
PRINTING	-	75	75	75	75	-	75	75
COMMUNICATIONS/OTHER	1,538	1,500	2,000	2,000	2,000	-	2,000	2,000
DISPATCHING	26,485	27,745	27,745	20,000	20,000	-	39,000	40,170
DUES	8,709	10,120	10,120	13,000	13,000	-	13,000	13,000
TRAVEL	-	-	-	-	-	-	-	-
TRAINING	10,515	10,120	7,000	8,000	8,000	-	10,000	10,000
UTILITIES	-	100	100	100	100	-	100	100
MISC CONTRACTUAL SERVICES	35,801	35,000	35,000	322,250	322,250	-	433,000	442,000
OSHA TESTING	2,359	3,400	3,400	3,400	3,400	-	3,400	3,400
LIABILITY INSURANCE	16,758	15,000	17,000	7,121	7,121	-	7,833	8,616
OFFICE SUPPLIES	4,988	2,800	2,500	3,360	3,360	-	3,360	3,360
OPERATING SUPPLIES	849	1,100	1,100	1,100	1,100	-	1,100	1,100
UNIFORMS	15,022	23,000	23,000	20,000	20,000	-	20,000	20,000
AUTO FUEL/OIL	10,502	10,000	10,000	12,000	12,000	-	12,000	12,000
MATERIAL/SUPPLIES/FIRE PREV	1,039	2,000	2,500	1,000	1,000	-	2,500	2,500
<b>SUB-TOTAL</b>	<b>236,349</b>	<b>212,800</b>	<b>218,380</b>	<b>483,621</b>	<b>483,621</b>	<b>-</b>	<b>617,583</b>	<b>628,536</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	-	-	18,600	18,600	-	10,500	7,000
DEBT	-	3,000	3,000	-	-	-	-	-
VEHICLE	29,000	-	-	-	-	-	PAID WITH BOND	43,000
EQUIPMENT	24,814	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>53,814</b>	<b>3,000</b>	<b>3,000</b>	<b>18,600</b>	<b>18,600</b>	<b>-</b>	<b>10,500</b>	<b>50,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,424,333</b>	<b>\$ 1,363,462</b>	<b>\$ 1,368,703</b>	<b>\$ 1,282,326</b>	<b>\$ 1,282,326</b>	<b>\$ -</b>	<b>\$ 1,309,124</b>	<b>\$ 1,390,157</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND- FIRE ALARM DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>OPERATING COSTS</b>								
OTHER PROFESSIONAL SVCS	\$ 135,514	\$ 32,400	\$ 64,730	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
<b>SUB-TOTAL</b>	135,514	32,400	64,730	30,000	30,000	-	30,000	30,000
<b>CAPITAL</b>								
DEBT	24,861	-	24,861	24,861	24,861	-	24,861	24,861
<b>SUB-TOTAL</b>	24,861	-	24,861	24,861	24,861	-	24,861	24,861
<b>TOTAL EXPENDITURES</b>	\$ 160,375	\$ 32,400	\$ 89,591	\$ 54,861	\$ 54,861	\$ -	\$ 54,861	\$ 54,861

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>PERSONNEL</b>								
SALARIES - FULL TIME	\$ 149,977	\$ 167,193	\$ 150,000	\$ 95,593	\$ 95,593	\$ -	\$ 98,461	\$ 101,415
SALARIES - PART-TIME		-		10,000	-	10,000	10,000	10,000
OVERTIME	31,505	17,000	17,000	17,000	17,000	-	17,000	17,000
<b>SUB-TOTAL</b>	<b>181,482</b>	<b>184,193</b>	<b>167,000</b>	<b>122,593</b>	<b>112,593</b>	<b>10,000</b>	<b>125,461</b>	<b>128,415</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	25,045	39,914	39,914	8,667	8,667	-	9,667	10,817
LIFE INSURANCE	480	500	500	500	500	-	500	500
UNEMPLOYMENT INSURANCE	3,047	3,058	2,500	3,058	3,058	-	3,058	3,058
FICA	12,049	11,420	10,000	5,927	5,927	-	6,105	6,288
MEDICARE	2,818	2,671	2,300	1,386	1,386	-	1,428	1,471
IMRF	21,326	21,072	16,000	10,955	10,955	-	11,284	11,622
AUTO ALLOWANCE	50	-	-	-	-	-	-	-
WORKERS COMP	26,948	20,000	45,000	20,000	20,000	-	22,000	24,200
<b>SUB-TOTAL</b>	<b>91,764</b>	<b>98,635</b>	<b>116,214</b>	<b>50,493</b>	<b>50,493</b>	<b>-</b>	<b>54,041</b>	<b>57,955</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	9,397	8,000	9,000	8,000	8,000	-	8,000	8,000
EQUIPMENT MAINTENANCE	20,154	20,000	40,000	10,000	10,000	-	10,000	10,000
VEHICLE MAINTENANCE	9,784	15,000	25,000	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	1,823	5,000	11,000	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	38,964	35,000	36,000	125,000	125,000	-	35,000	35,000
STORM SEWER REPAIR	21,015	25,000	25,000	10,000	10,000	-	10,000	10,000
STREET LIGHT REPAIRS	3,886	15,000	9,000	15,000	15,000	-	15,000	15,000
ENGINEERING FEES	870	5,000	5,000	5,000	5,000	-	5,000	5,000
OTHER PROFESSIONAL SERVICES	206	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	-	-	-	-	-	-	-	-
TELEPHONE	1,907	2,250	2,250	2,250	2,250	-	2,250	2,250
PUBLISHING	571	500	500	500	500	-	500	500
PRINTING	-	-	-	-	-	-	-	-
TRAINING	-	2,500	1,000	2,500	2,500	-	2,500	2,500
DUES	-	500	500	500	500	-	500	500
UTILITIES	3,367	3,000	4,000	4,000	4,000	-	4,500	4,500
STREET LIGHTING	46,961	30,000	40,000	-	-	-	-	-
MISC SERVICE CONTRACTS	5,879	30,000	27,000	90,000	90,000	-	110,000	110,000
MISC HAULING DIRT DUMP	2,272	5,000	5,000	5,000	5,000	-	5,000	5,000
INSURANCE DEDUCTIBLE	-	-	-	-	-	-	-	-
LIABILITY INSURANCE	17,716	22,000	19,000	4,807	4,807	-	5,288	5,816
OFFICE SUPPLIES	91	250	250	250	250	-	250	250
OPERATING SUPPLIES	12,707	15,000	15,000	15,000	15,000	-	15,000	15,000
SUPPLIES - BUILDING & GROUNDS	1,896	2,500	2,500	2,500	2,500	-	2,500	2,500
UNIFORMS	1,680	1,500	1,500	700	700	-	700	700
TRAFFIC CONTROL SIGNS	1,756	5,500	7,000	6,000	6,000	-	6,000	6,000
AUTO FUEL/OIL	21,324	17,000	17,000	17,000	17,000	-	17,000	17,000
EQUIPMENT RENTAL	1,272	3,000	3,000	3,000	3,000	-	3,000	3,000
FORESTRY	2,100	8,000	12,500	20,000	20,000	-	20,000	10,000
EVERTS PARK	4,179	7,500	7,500	7,500	7,500	-	7,500	7,500
COMMUNITY BEAUTIFICATION	7,746	5,000	6,100	5,000	5,000	-	5,000	5,000
HOLIDAY LIGHTING	-	5,000	5,000	5,000	5,000	-	5,000	5,000
REIMBURSABLE	-	-	-	-	-	-	-	-
MISC EXPENSE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
<b>SUB-TOTAL</b>	<b>239,520</b>	<b>299,000</b>	<b>341,600</b>	<b>384,507</b>	<b>384,507</b>	<b>-</b>	<b>315,488</b>	<b>306,016</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	43,690	-	-	15,000	15,000	-	46,000	40,000
DEBT	-	44,166	44,166	44,761	44,761	-	44,761	44,761
VEHICLE	-	70,000	70,000	-	-	-	-	-
EQUIPMENT	2,838	20,000	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>46,528</b>	<b>134,166</b>	<b>114,166</b>	<b>59,761</b>	<b>59,761</b>	<b>-</b>	<b>90,761</b>	<b>84,761</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 559,294</b>	<b>\$ 715,994</b>	<b>\$ 738,980</b>	<b>\$ 617,354</b>	<b>\$ 607,354</b>	<b>\$ 10,000</b>	<b>\$ 585,751</b>	<b>\$ 577,148</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>PERSONNEL</b>								
PART TIME BUILDING	\$ 35,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FULL TIME BUILDING	600	52,780	26,003	-	-	-	-	-
OVERTIME	9	-	-	-	-	-	-	-
SUB-TOTAL	35,951	52,780	26,003	-	-	-	-	-
<b>BENEFITS</b>								
HEALTH INSURANCE	2,411	7,439	3,350	-	-	-	-	-
LIFE INSURANCE	50	60	60	-	-	-	-	-
UNEMPLOYMENT INSURANCE	1,496	765	10	-	-	-	-	-
FICA	2,152	3,272	1,583	-	-	-	-	-
MEDICARE	503	765	371	-	-	-	-	-
IMRF	2,517	6,038	3,021	-	-	-	-	-
WORKERS COMP	-	-	-	-	-	-	-	-
UNIFORM ALLOWANCE	7	300	-	-	-	-	-	-
AUTOMOTIVE ALLOWANCE	484	-	-	-	-	-	-	-
SUB-TOTAL	9,621	18,639	8,395	-	-	-	-	-
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	-	-	-	-	-	-	-	-
VEHICLE MAINTENANCE	154	1,000	1,170	-	-	-	-	-
OTHER MAINTENANCE	-	-	-	-	-	-	-	-
ENGINEERING FEES	-	-	-	-	-	-	-	-
LEGAL SERVICE	-	-	-	-	-	-	-	-
TFS ASSESSMENT	-	-	-	-	-	-	-	-
PLANNING - COM DEV	-	2,500	2,000	5,000	5,000	-	5,000	5,000
OTHER PROFESSIONAL SERVICES	91	2,500	1,000	-	-	-	-	-
POSTAGE	330	500	200	500	500	-	500	500
TELEPHONE	-	-	-	-	-	-	-	-
PUBLISHING/ADV/PROMO	-	-	-	-	-	-	-	-
PRINTING	75	250	200	250	250	-	250	250
DUES	-	500	-	-	-	-	-	-
TRAVEL EXPENSE	37	-	-	-	-	-	-	-
TRAINING	258	750	350	-	-	-	-	-
UTILITIES	-	-	-	-	-	-	-	-
PART TIME INSPECTION SERVICES	-	2,500	2,000	20,000	20,000	-	20,000	20,000
MISC SERVICES CONTRACTS	28,768	10,000	35,000	-	-	-	-	-
LIABILITY INSURANCE	986	2,000	1,500	-	-	-	-	-
OFFICE SUPPLIES	401	250	100	-	-	-	-	-
OPERATING SUPPLIES	949	500	300	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	511	1,000	2,500	-	-	-	-	-
EQUIPMENT	-	500	-	-	-	-	-	-
REIMBURSABLE EXPENSES	300	3,000	3,000	84,000	84,000	-	84,000	84,000
REFUNDS	-	-	-	-	-	-	-	-
MISCELLANEOUS EXPENSE	6	500	-	-	-	-	-	-
SUB-TOTAL	32,868	28,250	49,320	109,750	109,750	-	109,750	109,750
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	-	-	-	-	-	-	-
DEBT	-	-	-	-	-	-	-	-
VEHICLE	-	-	-	-	-	-	-	-
EQUIPMENT	-	-	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,440</b>	<b>\$ 99,669</b>	<b>\$ 83,718</b>	<b>\$ 109,750</b>	<b>\$ 109,750</b>	<b>\$ -</b>	<b>\$ 109,750</b>	<b>\$ 109,750</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>PERSONNEL</b>								
SALARIES - FULL TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES - PART-TIME	32,467	41,892	37,000	43,562	43,562	-	44,869	46,215
OVERTIME	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>32,467</b>	<b>41,892</b>	<b>37,000</b>	<b>43,562</b>	<b>43,562</b>	<b>-</b>	<b>44,869</b>	<b>46,215</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	5,109	5,556	5,556	5,962	5,962	-	6,856	7,884
LIFE INSURANCE	220	125	125	125	125	-	125	125
UNEMPLOYMENT INSURANCE	1,998	2,095	1,500	2,200	2,200	-	2,300	2,400
FICA	1,974	2,597	2,400	2,701	2,701	-	2,782	2,865
MEDICARE	462	607	500	632	632	-	651	670
IMRF	1,546	1,538	1,400	1,478	1,478	-	1,523	1,568
WORKERS COMP	598	500	1,200	2,732	2,732	-	3,005	3,306
TRAVEL ALLOWANCE	595	600	600	600	600	-	600	600
<b>SUB-TOTAL</b>	<b>12,502</b>	<b>13,618</b>	<b>13,281</b>	<b>16,429</b>	<b>16,429</b>	<b>-</b>	<b>17,841</b>	<b>19,419</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	10,004	10,000	17,000	8,000	8,000	-	8,000	8,000
EQUIPMENT MAINTENANCE	285	1,000	1,100	1,000	1,000	-	1,000	1,000
VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-
OTHER MAINTENANCE	-	-	-	-	-	-	-	-
OTHER MAINTENANCE - SPEC. REC.	780	-	-	-	-	-	-	-
PARK MAINTENANCE	2,026	5,000	2,500	4,000	4,000	-	4,000	4,000
POSTAGE	-	50	50	50	50	-	50	50
TELEPHONE	720	1,000	1,000	1,000	1,000	-	1,000	1,000
PUBLISHING	-	-	-	-	-	-	-	-
UTILITIES	15,307	14,000	14,000	12,500	12,500	-	12,500	12,500
MISC SERVICE CONTRACTS	108	-	-	-	-	-	-	-
LIABILITY INSURANCE	1,654	2,400	3,000	8,141	8,141	-	8,955	9,851
OFFICE SUPPLIES	531	600	-	300	300	-	300	300
UNIFORMS	-	-	-	-	-	-	-	-
AWARDS & TROPHIES	-	-	-	-	-	-	-	-
SUPPLIES - BLDG & GROUNDS	869	1,000	-	-	-	-	-	-
AUTOMOTIVE FUEL	(50)	525	200	525	525	-	578	635
EQUIPMENT LEASE	-	-	-	-	-	-	-	-
NSSRA	37,832	42,000	42,000	45,000	45,000	-	47,000	49,000
MISC EXPENSE	164	-	-	-	-	-	-	-
MISC EXPENSE - SPEC. REC.	2,474	17,500	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>72,705</b>	<b>95,075</b>	<b>80,850</b>	<b>80,516</b>	<b>80,516</b>	<b>-</b>	<b>83,383</b>	<b>86,336</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	-	-	-	-	-	-	-
DEBT	-	-	-	-	-	-	-	-
VEHICLE	-	-	-	-	-	-	-	-
EQUIPMENT	115	500	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>115</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 117,788</b>	<b>\$ 151,085</b>	<b>\$ 131,131</b>	<b>\$ 140,508</b>	<b>\$ 140,508</b>	<b>\$ -</b>	<b>\$ 146,093</b>	<b>\$ 151,970</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - NARCOTICS DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>OPERATING COSTS</b>								
MISCELLANEOUS	\$ 73	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	73	-	800	-	-	-	-	-
<b>CAPITAL</b>								
DEBT	-	-	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>OPERATING COSTS</b>								
OTHER PROFESSIONAL SVCS	\$ 1,200	\$ 2,500	\$ 500	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
SUB-TOTAL	1,200	2,500	500	2,000	2,000	-	2,000	2,000
<b>CAPITAL</b>								
EQUIPMENT	736	2,500	2,300	2,500	2,500	-	2,500	2,500
SUB-TOTAL	736	2,500	2,300	2,500	2,500	-	2,500	2,500
<b>TOTAL EXPENDITURES</b>	\$ 1,936	\$ 5,000	\$ 2,800	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 4,500

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - 2% FOREIGN FIRE DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>OPERATING COSTS</b>								
MISCELLANEOUS	\$ 4,188	\$ 7,500	\$ 2,772	\$ 7,500	\$ 7,500	\$ -	\$ 7,500	\$ 7,500
SUB-TOTAL	4,188	7,500	2,772	7,500	7,500	-	7,500	7,500
<b>CAPITAL</b>								
EQUIPMENT	3,115	2,500	2,500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	3,115	2,500	2,500	2,500	2,500	-	2,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,303</b>	<b>\$ 10,000</b>	<b>\$ 5,272</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

# City of Highwood

## FY16 BUDGET SUMMARY GENERAL FUND - PARKING DEPARTMENT

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
OPERATING COSTS								
MISCELLANEOUS	\$ 2,073	\$ 2,410	\$ 2,139	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,073	\$ 2,410	\$ 2,139	\$ -	\$ -	\$ -	\$ -	\$ -



# City of Highwood

## FY16 BUDGET SUMMARY CAPITAL PROJECTS FUND - REVENUE

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
BOND PROCEEDS	\$ -	\$ 3,400,000	\$ -	\$ 2,300,000	\$ 2,300,000	\$ -	\$ -	\$ -
SUB-TOTAL	-	3,400,000	-	2,300,000	2,300,000	-	-	-
TOTAL REVENUE	\$ -	\$ 3,400,000	\$ -	\$ 2,300,000	\$ 2,300,000	\$ -	\$ -	\$ -

# City of Highwood

## FY16 BUDGET SUMMARY CAPITAL PROJECTS FUND- EXPENDITURES

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
OPERATING COSTS								
CAPITAL OUTLAY	\$ -	\$ 3,400,000	\$ -	\$ 2,300,000	\$ 2,300,000	\$ -	\$ -	\$ -
SUB-TOTAL	-	3,400,000	-	2,300,000	2,300,000	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 3,400,000	\$ -	\$ 2,300,000	\$ 2,300,000	\$ -	\$ -	\$ -

# City of Highwood

## FY16 BUDGET SUMMARY DEBT SERVICE FUND

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
DEBT SERVICE FUND REVENUE	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
DEPT. EXPENDITURES								
DEBT SERVICE	-	-	-	75,000	75,000	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENDITURES	-	-	-	-	-		-	-
BEGINNING FUND BALANCE	-	-	-	-	-		-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -

# City of Highwood

## FY16 BUDGET SUMMARY DEBT SERVICE FUND - REVENUE

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
SUB-TOTAL	-	-	-	75,000	75,000	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -

# City of Highwood

## FY16 BUDGET SUMMARY DEBT SERVICE FUND - EXPENDITURES

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
OPERATING COSTS								
DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
SUB-TOTAL	-	-	-	75,000	75,000	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -

# City of Highwood

## FY16 BUDGET SUMMARY TIF FUND

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
TIF FUND REVENUE	\$ 2,670,219	\$ 485,400	\$ 380,628	\$ 380,628	\$ 380,628	\$ -	\$ 395,857	\$ 429,707
<b>TOTAL REVENUE</b>	<b>\$ 2,670,219</b>	<b>\$ 485,400</b>	<b>\$ 380,628</b>	<b>\$ 380,628</b>	<b>\$ 380,628</b>	<b>\$ -</b>	<b>\$ 395,857</b>	<b>\$ 429,707</b>
DEPARTMENT EXPENDITURES								
TIF	2,612,846	467,550	398,366	604,357	604,357	-	623,857	657,807
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,612,846</b>	<b>\$ 467,550</b>	<b>\$ 398,366</b>	<b>\$ 604,357</b>	<b>\$ 604,357</b>	<b>\$ -</b>	<b>\$ 623,857</b>	<b>\$ 657,807</b>
REVENUE OVER (UNDER) EXPENDITURES	57,373	17,850	(17,738)	(223,729)	(223,729)	-	(228,000)	(228,100)
BEGINNING FUND BALANCE	634,856	692,229	692,229	674,491	674,491	-	450,762	222,762
<b>ENDING FUND BALANCE</b>	<b>\$ 692,229</b>	<b>\$ 710,079</b>	<b>\$ 674,491</b>	<b>\$ 450,762</b>	<b>\$ 450,762</b>	<b>\$ -</b>	<b>\$ 222,762</b>	<b>\$ (5,338)</b>

# City of Highwood

## FY16 BUDGET SUMMARY TIF FUND - REVENUE

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>REVENUE</b>								
TAXES	\$ 449,310	\$ 485,000	\$ 379,128	\$ 379,119	\$ 379,128	\$ -	\$ 394,357	\$ 428,207
INTEREST	1,258	400	1,500	1,500	1,500	-	1,500	1,500
MISCELLANEOUS	<u>5,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SUB-TOTAL</b>	<b>456,478</b>	<b>485,400</b>	<b>380,628</b>	<b>380,628</b>	<b>380,628</b>	<b>-</b>	<b>395,857</b>	<b>429,707</b>
<b>OTHER FINANCING SOURCES</b>								
REFUNDING BONDS ISSUED	2,160,000	-	-	-	-	-	-	-
BOND PREMIUM	<u>53,741</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SUB-TOTAL</b>	<b>2,213,741</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,670,219</b>	<b>\$ 485,400</b>	<b>\$ 380,628</b>	<b>\$ 380,628</b>	<b>\$ 380,628</b>	<b>\$ -</b>	<b>\$ 395,857</b>	<b>\$ 429,707</b>

# City of Highwood

## FY16 BUDGET SUMMARY TIF FUND - EXPENDITURES

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>OPERATING COSTS</b>								
AUDITING FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 4,000	\$ 4,000
LEGAL FEES	6,444	10,000	5,941	7,500	7,500	-	1,000	1,100
SPECIAL EVENT MARKETING	-	10,000	-	5,000	5,000	-	1,500	1,500
PUBLISHING/ADV/PROMO	6,839	-	6,632	10,000	10,000	-	10,000	10,000
PROJECT MANAGEMENT	3,588	125,000	40,163	204,000	204,000	-	203,000	203,000
ENGINEERING	-	-	24,995	-	-	-	-	-
INFRASTRUCTURE IMPROVEMENTS	44,443	7,550	4,914	7,500	7,500	-	7,500	7,500
DEBT	317,479	310,000	310,000	362,857	362,857	-	394,357	428,207
COST OF ISSUANCE	67,584	-	-	-	-	-	-	-
OTHER	10,512	-	-	-	-	-	-	-
FISCAL AGENT FEES	4,800	-	721	2,500	2,500	-	2,500	2,500
SUB-TOTAL	466,689	467,550	398,366	604,357	604,357	-	623,857	657,807
<b>OTHER FINANCING USES</b>								
PAYMENT TO REFUNDED BOND	2,146,157	-	-	-	-	-	-	-
SUB-TOTAL	2,146,157	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,612,846</b>	<b>\$ 467,550</b>	<b>\$ 398,366</b>	<b>\$ 604,357</b>	<b>\$ 604,357</b>	<b>\$ -</b>	<b>\$ 623,857</b>	<b>\$ 657,807</b>

# City of Highwood

## FY16 BUDGET SUMMARY MFT FUND

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>MFT FUND REVENUE</b>	\$ 159,988	\$ 128,469	\$ 175,351	\$ 128,739	\$ 128,739	\$ -	\$ 128,739	\$ 128,739
<b>TOTAL REVENUE</b>	\$ 159,988	\$ 128,469	\$ 175,351	\$ 128,739	\$ 128,739	\$ -	\$ 128,739	\$ 128,739
<b>DEPARTMENT EXPENDITURES</b>								
<b>MFT</b>	96,311	166,000	224,542	154,500	154,500	-	154,500	154,500
<b>TOTAL EXPENDITURES</b>	\$ 96,311	\$ 166,000	\$ 224,542	\$ 154,500	\$ 154,500	\$ -	\$ 154,500	\$ 154,500
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	63,677	(37,531)	(49,191)	(25,761)	(25,761)	-	(25,761)	(25,761)
<b>BEGINNING FUND BALANCE</b>	135,257	198,934	198,934	149,743	149,743	-	123,982	98,221
<b>ENDING FUND BALANCE</b>	\$ 198,934	161,403	\$ 149,743	\$ 123,982	\$ 123,982	\$ -	\$ 98,221	\$ 72,460

# City of Highwood

## FY16 BUDGET SUMMARY MFT FUND - REVENUE

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>REVENUE</b>								
MOTOR FUEL TAX	\$ 159,905	\$ 128,369	\$ 175,201	\$ 128,639	\$ 128,639	\$ -	\$ 128,639	\$ 128,639
INTEREST	<u>83</u>	<u>100</u>	<u>150</u>	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
SUB-TOTAL	159,988	128,469	175,351	128,739	128,739	-	128,739	128,739
<b>TOTAL REVENUE</b>	<b>\$ 159,988</b>	<b>\$ 128,469</b>	<b>\$ 175,351</b>	<b>\$ 128,739</b>	<b>\$ 128,739</b>	<b>\$ -</b>	<b>\$ 128,739</b>	<b>\$ 128,739</b>

# City of Highwood

## FY16 BUDGET SUMMARY MFT FUND - EXPENDITURES

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>OPERATING COSTS</b>								
ENGINEERING SERVICE	\$ 5,855	\$ 70,000	\$ 95,711	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
OPERATING SUPPLIES	-	3,000	-	1,500	1,500	-	1,500	1,500
STREET SALT & SAND	53,616	70,000	109,349	-	-	-	-	-
HAULING	-	5,000	-	2,500	2,500	-	2,500	2,500
STREET MAINTENANCE	9,490	15,000	16,482	17,500	17,500	-	17,500	17,500
OTHER	4,190	-	-	40,000	40,000	-	40,000	40,000
SNOW PLOWING	-	-	-	75,000	75,000	-	75,000	75,000
TRAFFIC SIGNAL MAINTENANCE	<u>3,234</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
SUB-TOTAL	76,385	166,000	224,542	154,500	154,500	-	154,500	154,500
<b>OTHER FINANCING USES</b>								
TRANSFERS OUT	<u>19,926</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	19,926	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 96,311</b>	<b>\$ 166,000</b>	<b>\$ 224,542</b>	<b>\$ 154,500</b>	<b>\$ 154,500</b>	<b>\$ -</b>	<b>\$ 154,500</b>	<b>\$ 154,500</b>

# City of Highwood

## FY16 BUDGET SUMMARY WATER FUND

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
WATER FUND REVENUE	\$ 1,175,545	\$ 1,007,000	\$ 1,073,874	\$ 4,992,518	\$ 4,992,518	\$ -	\$ 1,413,720	\$ 1,496,085
TOTAL REVENUE	\$ 1,175,545	\$ 1,007,000	\$ 1,073,874	\$ 4,992,518	\$ 4,992,518	\$ -	\$ 1,413,720	\$ 1,496,085
DEPARTMENT EXPENDITURES								
WATER	1,217,690	1,197,389	1,065,571	5,126,424	5,126,424	-	1,457,162	1,463,714
TOTAL EXPENDITURES	\$ 1,217,690	\$ 1,197,389	\$ 1,065,571	\$ 5,126,424	\$ 5,126,424	\$ -	\$ 1,457,162	\$ 1,463,714
REVENUE OVER (UNDER) EXPENDITURES	(42,145)	(190,389)	8,303	(133,906)	(133,906)	-	(43,442)	32,371
BEGINNING NET POSITION	3,750,931	3,708,786	3,708,786	3,717,089	3,717,089	-	3,583,183	3,539,741
ENDING NET POSITION	3,708,786	3,518,397	3,717,089	3,583,183	3,583,183	-	3,539,741	3,572,112
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	3,326,102	3,422,809	3,422,809	3,639,425	3,639,425	-	3,792,726	3,947,793
UNRESTRICTED	382,684	95,588	294,280	(56,242)	(56,242)	-	(252,985)	(375,681)
TOTAL NET POSITION	\$ 3,708,786	\$ 3,518,397	\$ 3,717,089	\$ 3,583,183	\$ 3,583,183	\$ -	\$ 3,539,741	\$ 3,572,112

# City of Highwood

## FY16 BUDGET SUMMARY WATER FUND - REVENUE

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>OPERATING REVENUE</b>								
WATER & SEWER PENALTIES	\$ 12,059	\$ 7,500	\$ 10,681	\$ 11,000	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
WATER INCOME	642,177	650,000	680,708	748,778	748,778	-	823,656	906,022
SEWER INCOME	192,905	190,000	199,657	282,990	282,990	-	399,313	399,313
ENV SURCHARGE	83,489	81,000	83,097	83,000	83,000	-	83,000	83,000
COMM DEV BLOCK GRANT	89,463	-	-	-	-	-	-	-
WATER & SANITATION CONNECTION FEES	8,273	2,500	300	500	500	-	500	500
INTEREST INCOME	1,572	1,000	1,350	1,250	1,250	-	1,250	1,250
REFUNDS & OTHER REIMBURSEMENT	89,898	75,000	90,582	90,000	90,000	-	90,000	90,000
MISCELLANEOUS INCOME	55,709	-	7,500	5,000	5,000	-	5,000	5,000
<b>SUB-TOTAL</b>	<b>1,175,545</b>	<b>1,007,000</b>	<b>1,073,874</b>	<b>1,222,518</b>	<b>1,222,518</b>	<b>-</b>	<b>1,413,720</b>	<b>1,496,085</b>
<b>NONOPERATING REVENUE</b>								
IEPA LOAN PROCEEDS	-	-	-	3,770,000	3,770,000	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,770,000</b>	<b>3,770,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,175,545</b>	<b>\$ 1,007,000</b>	<b>\$ 1,073,874</b>	<b>\$ 4,992,518</b>	<b>\$ 4,992,518</b>	<b>\$ -</b>	<b>\$ 1,413,720</b>	<b>\$ 1,496,085</b>

# City of Highwood

## FY16 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>PERSONNEL</b>								
SALARIES	\$ 168,197	\$ 170,101	\$ 155,000	\$ 167,867	\$ 167,867	\$ -	\$ 172,903	\$ 178,090
OVERTIME	15,374	10,000	10,000	14,000	14,000	-	14,750	15,500
SUB-TOTAL	183,571	180,101	165,000	181,867	181,867	-	187,653	193,590
<b>BENEFITS</b>								
HEALTH INSURANCE	25,180	41,348	31,555	36,288	36,288	-	41,731	47,991
LIFE INSURANCE	240	250	280	250	250	-	250	250
UNEMPLOYMENT INSURANCE	1,621	1,529	138	1,000	1,000	-	1,000	1,000
FICA	12,473	11,166	10,230	11,276	11,276	-	11,634	12,003
MEDICARE	2,917	2,611	2,393	2,637	2,637	-	2,721	2,807
IMRF	17,200	20,604	18,909	20,842	20,842	-	21,505	22,185
WORKERS COMP	9,033	10,000	13,944	15,000	15,000	-	15,000	15,000
AUTOMOTIVE ALLOWANCE	1,354	1,500	500	-	-	-	-	-
SUB-TOTAL	70,018	89,008	77,949	87,293	87,293	-	93,842	101,236
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	1,327	20,000	12,000	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	8,531	48,000	19,871	30,000	30,000	-	30,000	30,000
VEHICLE MAINTENANCE	389	750	176	1,000	1,000	-	1,000	1,000
OTHER MAINTENANCE	326,134	1,500	250	1,000	1,000	-	1,000	1,000
PUMP REPAIR & MAINTENANCE	9,770	7,500	-	7,500	7,500	-	7,500	7,500
HYDRANTS & MAINS MAINT.	175,337	40,000	66,027	80,000	80,000	-	80,000	80,000
LIFT STATION MAINTENANCE	5,973	2,500	-	3,500	3,500	-	3,500	3,500
OFFICE EQUIP MAINTENANCE	-	1,000	-	1,000	1,000	-	1,000	1,000
WATER ANALYSIS	5,393	7,000	6,000	5,000	5,000	-	5,000	5,000
WATER USAGE - CITY OF HIGHLAND PK	-	2,500	300	80,000	80,000	-	-	-
LEAK DETECTIONS	4,654	4,000	6,096	6,250	6,250	-	6,250	6,250
SEDIMENT DISPOSAL	5,178	6,000	1,500	5,000	5,000	-	5,000	5,000
CLEANING & TELEVISIONING SEWER	14,782	4,000	-	2,000	2,000	-	2,000	200
ACCOUNTING	22,772	23,760	20,250	20,700	20,700	-	20,700	20,700
ENGINEERING	11,383	54,000	54,000	45,000	45,000	-	45,000	45,000
LEGAL	14,629	10,000	9,000	12,500	12,500	-	12,500	12,500
BANK CHARGES	5	100	14	100	100	-	100	100
CREDIT CARD FEES	1,918	2,000	1,523	2,000	2,000	-	2,000	2,000
COMPUTER SUPPORT	547	1,000	1,000	1,000	1,000	-	1,000	1,000
POSTAGE	4,744	3,000	3,796	4,000	4,000	-	4,000	4,000
TELEPHONE	3,313	2,500	3,315	3,500	3,500	-	3,500	3,500
PUBLISHING/ADV/PROMO	618	1,000	-	1,000	1,000	-	1,000	1,000
PRINTING	87	100	-	100	100	-	100	100
DUES & MEMBERSHIPS	-	500	-	500	500	-	500	500
TRAVEL EXPENSES	-	100	-	100	100	-	100	100
TRAINING	830	500	500	500	500	-	500	500

# City of Highwood

## FY16 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
PUBLICATIONS	-	500	-	500	500	-	500	500
UTILITIES	35,575	30,000	35,894	37,500	37,500	-	37,500	37,500
LIABILITY INSURANCE	15,872	20,000	17,366	19,103	19,103	-	21,013	23,114
MISC. CONTRACT SERVICES	322	100,000	18,000	50,000	50,000	-	50,000	50,000
MAINT SUPPLIES - BUILDING	673	700	833	850	850	-	850	850
MAINT SUPPLIES - VEHICLE	338	200	648	500	500	-	500	500
OFFICE SUPPLIES	1,916	200	78	200	200	-	200	200
OPERATING SUPPLIES	28,437	30,000	35,661	38,000	38,000	-	38,000	38,000
UNIFORMS	535	500	386	500	500	-	500	500
AUTOMOTIVE FUEL/OIL	2,281	2,000	1,572	2,000	2,000	-	2,000	2,000
FISCAL AGENT FEES	6,810	5,000	1,700	3,500	3,500	-	3,500	3,500
BAD DEBT EXPENSE	6,953	-	10,000	-	-	-	-	-
MISCELLANEOUS EXPENSE	3,452	1,000	-	1,000	1,000	-	1,000	1,000
<b>SUB-TOTAL</b>	<b>721,478</b>	<b>433,410</b>	<b>327,753</b>	<b>476,903</b>	<b>476,903</b>	<b>-</b>	<b>398,813</b>	<b>399,114</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	-	-	120,000	120,000	-	45,000	45,000
IEPA CAPITAL PROJECTS	-	-	-	3,770,000	3,770,000	-	-	-
IL EPA LOAN REPAYMENT	7,632	75,250	75,250	75,250	75,250	-	311,250	311,250
BOND EXPENSE	234,991	409,620	409,620	405,112	405,112	-	410,604	403,524
EQUIPMENT	-	10,000	10,000	10,000	10,000	-	10,000	10,000
<b>SUB-TOTAL</b>	<b>242,623</b>	<b>494,870</b>	<b>494,870</b>	<b>4,380,362</b>	<b>4,380,362</b>	<b>-</b>	<b>776,854</b>	<b>769,774</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,217,690</b>	<b>\$ 1,197,389</b>	<b>\$ 1,065,571</b>	<b>\$ 5,126,424</b>	<b>\$ 5,126,424</b>	<b>\$ -</b>	<b>\$ 1,457,162</b>	<b>\$ 1,463,714</b>

# City of Highwood

## FY16 BUDGET SUMMARY GARBAGE FUND

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
GARBAGE FUND REVENUE	\$ 284,290	\$ 299,180	\$ 306,869	\$ 308,683	\$ 308,683	-	\$ 313,767	\$ 318,953
<b>TOTAL REVENUE</b>	<b>\$ 284,290</b>	<b>\$ 299,180</b>	<b>\$ 306,869</b>	<b>\$ 308,683</b>	<b>\$ 308,683</b>	<b>-</b>	<b>\$ 313,767</b>	<b>\$ 318,953</b>
DEPARTMENT EXPENDITURES								
GARBAGE	246,591	312,739	254,160	274,323	274,323	-	281,214	288,359
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,591</b>	<b>\$ 312,739</b>	<b>\$ 254,160</b>	<b>\$ 274,323</b>	<b>\$ 274,323</b>	<b>-</b>	<b>\$ 281,214</b>	<b>\$ 288,359</b>
REVENUE OVER (UNDER) EXPENDITURES	37,699	(13,559)	52,709	34,360	34,360	-	32,553	30,594
BEGINNING NET POSITION	160,240	197,939	197,939	250,648	250,648	-	285,008	317,562
ENDING NET POSITION	\$ 197,939	184,380	\$ 250,648	\$ 285,008	\$ 285,008	-	\$ 317,562	\$ 348,155

# City of Highwood

## FY16 BUDGET SUMMARY GARBAGE FUND - REVENUE

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>REVENUE</b>								
REFUSE PENALTIES	\$ 4,805	\$ 4,000	\$ 4,912	\$ 5,010	\$ 5,010	\$ -	\$ 5,110	\$ 5,213
REFUSE BILLINGS	238,991	245,000	244,311	249,197	249,197	-	254,181	259,265
GARBAGE STICKERS	10,035	10,000	6,082	8,000	8,000	-	8,000	8,000
INTEREST	314	180	251	225	225	-	225	225
FRANCHISE FEES	23,895	40,000	45,063	40,000	40,000	-	40,000	40,000
MISC. INCOME	6,250	-	6,250	6,250	6,250	-	6,250	6,250
<b>SUB-TOTAL</b>	<b>284,290</b>	<b>299,180</b>	<b>306,869</b>	<b>308,683</b>	<b>308,683</b>	<b>-</b>	<b>313,767</b>	<b>318,953</b>
<b>TOTAL REVENUE</b>	<b>\$ 284,290</b>	<b>\$ 299,180</b>	<b>\$ 306,869</b>	<b>\$ 308,683</b>	<b>\$ 308,683</b>	<b>\$ -</b>	<b>\$ 313,767</b>	<b>\$ 318,953</b>

# City of Highwood

## FY16 BUDGET SUMMARY GARBAGE FUND - EXPENDITURES

ACCOUNT	FY14 ACTUAL	FY15 BUDGET	FY15 ESTIMATED ACTUAL	FY16 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY17 FORECAST	FY18 FORECAST
<b>PERSONNEL</b>								
SALARIES REGULAR	\$ 26,108	\$ 37,193	\$ 29,814	\$ 38,662	\$ 38,662	\$ -	\$ 39,822	\$ 41,016
SUB-TOTAL	26,108	37,193	29,814	38,662	38,662	-	39,822	41,016
<b>BENEFITS</b>								
HEALTHCARE - GARBAGE	5,776	9,720	7,219	7,970	7,970	-	9,166	10,540
UNEMPLOYMENT INSURANCE	369	266	-	250	250	-	250	250
FICA	1,508	2,306	1,742	2,397	2,397	-	2,469	2,543
MEDICARE	353	539	408	561	561	-	577	595
IMRF - GARBAGE	2,157	4,255	2,709	4,431	4,431	-	4,564	4,700
SUB-TOTAL	10,163	17,086	12,078	15,608	15,608	-	17,026	18,629
<b>OPERATING COSTS</b>								
ACCOUNTING SERVICES	3,960	3,960	3,130	4,000	4,000	-	4,000	4,000
CREDIT CARD FEES	477	500	759	850	850	-	1,000	1,100
POSTAGE	2,098	1,000	1,480	1,500	1,500	-	1,500	1,500
DUES & MEMBERSHIPS	3,250	3,000	2,058	3,000	3,000	-	3,000	3,000
REFUSE BILLING EXPENSE	199,677	240,000	204,120	208,202	208,202	-	212,366	216,614
OPERATING SUPPLIES	858	10,000	721	2,500	2,500	-	2,500	2,500
SUB-TOTAL	210,320	258,460	212,268	220,052	220,052	-	224,366	228,714
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,591</b>	<b>\$ 312,739</b>	<b>\$ 254,160</b>	<b>\$ 274,323</b>	<b>\$ 274,323</b>	<b>\$ -</b>	<b>\$ 281,214</b>	<b>\$ 288,359</b>