

City of Highwood



Annual Budget Fiscal Year 2017

www.cityofhighwood.org


Highwood
ILLINOIS

FISCAL YEAR 2017 BUDGET



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

CITY OF HIGHWOOD

FISCAL YEAR 2017 BUDGET

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CITY OF HIGHWOOD

FISCAL YEAR 2017 BUDGET

Introduction

Principal Officials

Transmittal Letter



ANNUAL BUDGET

CITY OF HIGHWOOD, ILLINOIS

FOR THE FISCAL YEAR
MAY 1, 2016 – APRIL 30, 2017

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 2016/2017

DATE: June 7, 2016

It is our pleasure to submit the fiscal year 2016-17 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 second 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

New highlights include:

- Funds for infrastructure improvements on Lakeview Avenue, Clay Avenue and Western Avenue
- Funds to make sidewalks repairs, sewer repairs and crack seal roads in the community
- An investment of \$20,000 to plant trees
- An investment to add electric outlets to street lights in the downtown area
- Funding to replace and add park benches and garbage cans
- An increased focus on code and residential housing enforcement
- The start of a five year plan to replace old signs and add new signs

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 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 \$4,852,228, a decrease of \$46,868, or 1.0%, from the prior year. Property tax receipts are budgeted at \$1,238,600, a 4.2% increase over the previous year, and they constitute 25.5% of General Fund revenue.

A major source of intergovernmental revenue is state sales taxes. Sales tax receipts, which make up 24.3% of fund revenues, are budgeted at \$1,178,000.

Expenditures. The total General Fund expenditure budget is \$5,000,043, an increase of \$233,903, or 4.9%, from the prior year.

Overall, budgeted General Fund expenditures of \$5,000,043 exceed budgeted revenues of \$4,852,228 by \$147,815.

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 \$2,732,875 and is funded by operating revenues of \$2,394,335.

CITY OF HIGHWOOD

FISCAL YEAR 2017 BUDGET

Financial

Fund Structure and Budget Overview

Budget Calendar

Budgeted Revenue 2015/16 vs 2016/17- All Funds

Budgeted Expenses 2015/16 vs 2016/17- All Funds

Budgeted Revenue by Source 2015/16 vs 2016/17- General Fund

Budgeted Revenue by Source 2016/17- General Fund

Budgeted Expenses by Department 2015/16 vs 2016/17- General Fund

Schedule of Anticipated Fund Balances 2016/17- All Funds



Fund Structure and Budget Overview

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

The City's governmental funds are as follows:

General Fund – This fund accounts for the City's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. For financial statement purposes the Narcotics Fund, D.U.I. Fund, 2% Fire Insurance Fund 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 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 Funds – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds). The TIF Capital Projects Fund accounts for resources accumulated and payments made for development within the TIF District. The TIF Fund is a major fund. The Capital Project Fund was a major fund in Fiscal Year 16.

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 and 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 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.

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 Calendar – FY 2016/17

- | | |
|--|----------|
| 1. The Finance Department prepares preliminary budget estimates and discusses budget policies for forthcoming year | 11/1/15 |
| 2. Distributed budget worksheets to departments | 12/01/15 |
| 3. Departments complete and return budget requests to the Finance Department | 01/15/16 |
| 4. Treasurer display of Tentative Budget | 05/11/16 |
| 5. Revised Draft Provided to City Council | 05/17/16 |
| 6. Treasurer finalizes budget with Mayor & City Council | 06/07/16 |

Budget Summary

Revenue Budget	All Funds			
	<u>2015/2016</u>	<u>2016/2017</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>	\$ 4,899,096	\$ 4,852,228	\$ (46,868)	-1.0%
<u>Capital Projects Funds</u>				
Capital Projects Fund	2,300,000	200,000	(2,100,000)	-91.3%
TIF Capital Projects Fund	380,628	466,500	85,872	22.6%
Total Capital Projects Funds	<u>2,680,628</u>	<u>666,500</u>	<u>(2,014,128)</u>	<u>-75.1%</u>
<u>Debt Service Fund</u>	75,000	203,028	128,028	170.7%
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund	128,739	100,100	(28,639)	-22.2%
E-911 Fund	85,100	85,100	-	0.0%
Library	246,646	244,766	(1,880)	100.0%
Total Special Revenue Funds	<u>460,485</u>	<u>429,966</u>	<u>(30,519)</u>	<u>-6.6%</u>
<u>Enterprise Funds</u>				
Waterworks & Sewerage Fund	4,992,518	2,086,302	(2,906,216)	-58.2%
Garbage Fund	308,683	308,033	(650)	-0.2%
Total Enterprise Funds	<u>5,301,201</u>	<u>2,394,335</u>	<u>(2,906,866)</u>	<u>-54.8%</u>
Total All Funds	<u>\$ 13,416,410</u>	<u>\$ 8,546,057</u>	<u>\$ (4,870,353)</u>	<u>-36.3%</u>

Budget Summary

Expense Budget	All Funds			
	<u>2015/2016</u>	<u>2016/2017</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>	\$ 4,766,140	\$ 5,000,043	\$ 233,903	4.9%
<u>Capital Projects Fund</u>				
Capital Projects Fund	2,300,000	250,000	(2,050,000)	-89.1%
TIF Capital Projects Fund	<u>604,357</u>	<u>774,357</u>	<u>170,000</u>	<u>28.1%</u>
Total Capital Projects Funds	<u>2,904,357</u>	<u>1,024,357</u>	<u>(1,880,000)</u>	<u>-64.7%</u>
<u>Debt Service Fund</u>	75,000	203,028	128,028	170.7%
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund	154,500	100,000	(54,500)	-35.3%
E-911 Fund	85,100	85,100	-	0.0%
Library	<u>446,646</u>	<u>575,241</u>	<u>128,595</u>	<u>100.0%</u>
Total Special Revenue Funds	<u>686,246</u>	<u>760,341</u>	<u>128,595</u>	<u>18.7%</u>
<u>Enterprise Funds</u>				
Waterworks & Sewerage Fund	5,126,424	2,187,212	(2,939,212)	-57.3%
Garbage Fund	<u>274,323</u>	<u>545,663</u>	<u>271,340</u>	<u>98.9%</u>
Total Enterprise Funds	<u>5,400,747</u>	<u>2,732,875</u>	<u>(2,667,872)</u>	<u>-49.4%</u>
Total All Funds	<u><u>\$ 13,832,490</u></u>	<u><u>\$ 9,720,644</u></u>	<u><u>\$ (4,111,846)</u></u>	<u><u>-29.7%</u></u>

Budget Summary

Revenue by Source	General Fund		
	<u>2015/2016</u>	<u>2016/2017</u>	<u>Difference</u>
<u>Taxes</u>			
Property Taxes	\$ 1,188,500	\$ 1,238,600	\$ 50,100
Other Taxes	475,900	457,000	(18,900)
Total Taxes	<u>1,664,400</u>	<u>1,695,600</u>	<u>31,200</u>
<u>Licenses & Permits</u>			
Liquor License	110,000	110,000	-
Vehicle License	140,000	140,000	-
Business License	7,500	7,500	-
Grease Trap Fees	2,500	1,500	(1,000)
Other Licenses	30,000	30,000	-
Building Permits	92,400	90,000	(2,400)
Parking Stickers & Meters	45,000	40,000	(5,000)
Cable Franchise Fee	46,000	46,000	-
Valet Parking Permits	3,000	3,000	-
Miscellaneous Permits	2,000	2,000	-
Total Licenses & Permits	<u>478,400</u>	<u>470,000</u>	<u>(8,400)</u>
<u>Intergovernmental</u>			
Illinois State Income Tax	535,095	551,310	16,215
Personal Property Replacement Tax	7,000	7,300	300
Sales Tax	518,000	518,000	-
Home Rule Sales Tax	704,444	660,000	(44,444)
Local Use Tax	104,857	127,018	22,161
Total Intergovernmental	<u>1,869,396</u>	<u>1,863,628</u>	<u>(5,768)</u>

Budget Summary

Revenue by Source	General Fund		
	<u>2015/2016</u>	<u>2016/2017</u>	<u>Difference</u>
<u>Fines and Forfeitures</u>			
Court Fines	75,000	55,000	(20,000)
Police Fines	38,500	30,000	(8,500)
Police Administrative Fees	2,000	2,000	-
Zoning/Planning Fees	2,500	2,500	-
Building Fees	6,000	6,000	-
Rental Inspection Fees	50,000	60,000	10,000
Ambulance Services Fees	66,000	10,000	(56,000)
Police Vehicle Seizures	40,000	25,000	(15,000)
D.U.I. Fines	5,300	-	(5,300)
Miscellaneous	5,000	5,000	-
Total Fines and Forfeitures	<u>290,300</u>	<u>195,500</u>	<u>(94,800)</u>
<u>Charges for Services</u>			
Sale of Property	-	100,000	100,000
Testing Fees	500	-	(500)
Alarm Systems & Calls	105,600	100,000	(5,600)
Recycling Rebate	7,500	1,500	(6,000)
Total Charges for Services	<u>113,600</u>	<u>201,500</u>	<u>87,900</u>
<u>Miscellaneous</u>			
Antenna Rentals	316,000	259,000	(57,000)
Miscellaneous Property Rentals	6,000	6,000	-
Refunds & Reimbursements	10,000	10,000	-
Park Rentals	140,000	140,000	-
Donations	8,000	8,000	-
Miscellaneous	2,000	2,000	-
Total Miscellaneous Revenue	<u>482,000</u>	<u>425,000</u>	<u>(57,000)</u>
<u>Investment Income</u>			
	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total	<u>\$ 4,899,096</u>	<u>\$ 4,852,228</u>	<u>\$ (127,800)</u>

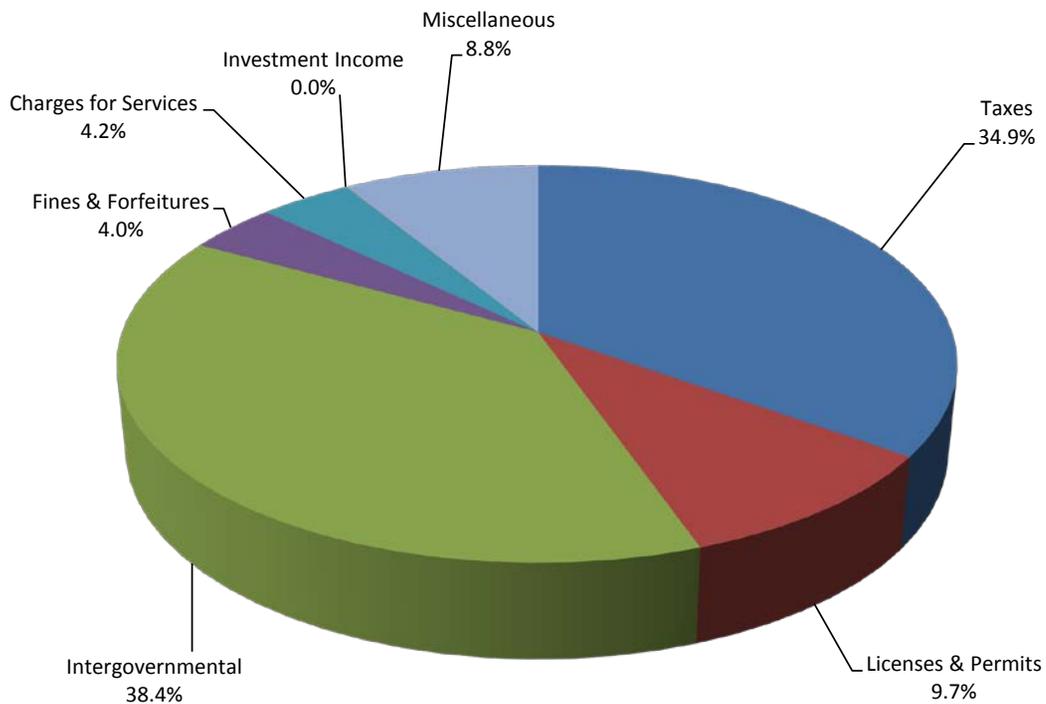
Budget Summary

Summary of Revenue & Other Financing Sources

General Fund

Source	2015/2016	2016/2017	Dollar Change	Percent Change
Taxes	\$ 1,664,400	\$ 1,695,600	\$ 31,200	1.9%
Licenses & Permits	478,400	470,000	(8,400)	-1.8%
Intergovernmental	1,869,396	1,863,628	(5,768)	-0.3%
Fines & Forfeitures	290,300	195,500	(94,800)	-32.7%
Charges for Services	113,600	201,500	87,900	77.4%
Investment Income	1,000	1,000	-	0.0%
Miscellaneous	482,000	425,000	(57,000)	-11.8%
Total	\$ 4,899,096	\$ 4,852,228	\$ (46,868)	-1.0%

2016/17 Budget Revenue by Source

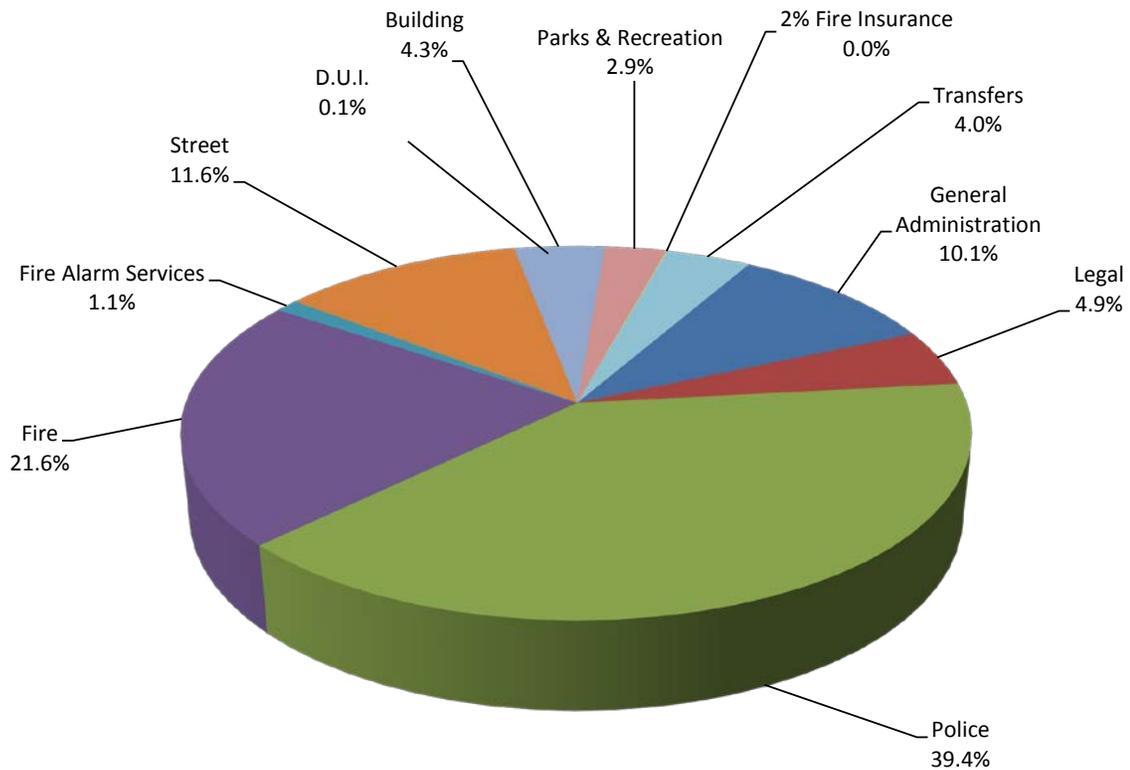


Budget Summary

General Fund Expenses by Department

	<u>2015/2016</u>	<u>2016/2017</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Fund				
General Administration	\$ 475,540	\$ 503,102	\$ 27,562	5.8%
Legal	194,600	244,600	50,000	25.7%
Police	1,876,701	1,974,943	98,242	5.2%
Fire	1,282,326	1,078,589	(203,737)	-15.9%
Fire Alarm Services	54,861	54,861	-	0.0%
Street	617,354	577,885	(39,469)	-6.4%
Building	109,750	215,920	106,170	96.7%
Parks & Recreation	140,508	145,643	5,135	3.7%
D.U.I.	4,500	4,500	-	0.0%
2% Fire Insurance	10,000	-	(10,000)	-100.0%
Transfers	-	200,000	200,000	0.0%
Total General Fund	<u>\$ 4,766,140</u>	<u>\$ 5,000,043</u>	<u>\$ 233,903</u>	<u>4.9%</u>

2016/17 Budget Expenses by Department



Budget Summary

Schedule of Anticipated Fund Balances (Excluding Fiduciary Funds)

	<u>Estimated Beginning Balance 5/1/2016</u>	<u>Budgeted Revenue</u>	<u>Budgeted Expenses</u>	<u>Excess/ (Deficit)</u>	<u>Estimated Ending Balance 4/30/2017</u>
General Fund	\$ 900,000	\$ 4,852,228	\$ 5,000,043	\$ (147,815)	\$ 752,185
Capital Projects Fund	150,000	200,000	250,000	(50,000)	100,000
TIF Fund	767,578	466,500	774,357	(307,857)	459,721
Debt Service Fund	17,763	203,028	203,028	-	17,763
Special Revenue Funds	100,166	429,966	760,341	(330,375)	(230,209)
Enterprise Funds	<u>2,547,199</u>	<u>2,394,335</u>	<u>2,732,875</u>	<u>(338,540)</u>	<u>2,208,659</u>
	<u>\$ 4,482,706</u>	<u>\$ 8,546,057</u>	<u>\$ 9,720,644</u>	<u>\$ (1,174,587)</u>	<u>\$ 3,308,119</u>

CITY OF HIGHWOOD

FISCAL YEAR 2017 BUDGET

Appendix A

Detailed Budget Report



City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
GENERAL FUND REVENUE	\$ 5,000,714	\$ 4,899,096	\$ 5,067,511	4,852,228	\$ 4,752,228	\$ 100,000	\$ 4,760,508	\$ 4,787,558
TOTAL REVENUE	\$ 5,000,714	\$ 4,899,096	\$ 5,067,511	\$ 4,852,228	\$ 4,752,228	\$ 100,000	\$ 4,760,508	\$ 4,787,558
DEPARTMENT EXPENDITURES								
ADMIN/FINANCE	419,397	475,540	470,526	503,102	503,102	-	524,579	505,113
LEGAL	136,892	194,600	162,600	244,600	230,600	14,000	190,600	190,600
POLICE	1,853,703	1,876,701	1,852,556	1,974,943	1,974,943	-	2,220,851	2,041,510
FIRE	1,293,034	1,282,326	1,380,992	1,078,589	1,078,589	-	742,848	769,098
FIRE ALARM (DEPT. 23)	99,953	54,861	59,220	54,861	54,861	-	54,861	54,861
STREETS	746,709	617,354	655,436	577,885	513,185	64,700	663,319	692,228
BUILDING	81,140	109,750	123,106	215,920	89,750	126,170	199,416	203,036
PARKS & RECREATION	155,251	140,508	122,527	145,643	145,643	-	150,636	155,798
NARCOTICS	813	-	-	-	-	-	-	-
DUI	2,653	4,500	2,800	4,500	4,500	-	4,500	4,500
2% FIRE INSURANCE	2,327	10,000	6,500	-	-	-	-	-
PARKING	9,982	-	4,805	-	-	-	-	-
SUB-TOTAL	4,801,854	4,766,140	4,841,068	4,800,043	4,595,173	204,870	4,751,611	4,616,745
OTHER FINANCING USES	-	-	-	200,000	-	200,000	-	-
TOTAL EXPENDITURES	\$ 4,801,854	\$ 4,766,140	\$ 4,841,068	\$ 5,000,043	\$ 4,595,173	\$ 404,870	\$ 4,751,611	\$ 4,616,745
REVENUE OVER (UNDER) EXPENDITURES	198,860	132,956	226,443	(147,815)	157,055	(304,870)	8,897	170,813
BEGINNING FUND BALANCE	925,991	1,124,851	1,124,851	1,351,294	1,351,294	-	1,203,479	1,212,376
ENDING FUND BALANCE	\$ 1,124,851	1,257,807	\$ 1,351,294	\$ 1,203,479	\$ 1,508,349	\$ (304,870)	\$ 1,212,376	\$ 1,383,190

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
REVENUE								
LOCAL TAXES								
REAL ESTATE TAX - CORPORATE	\$ 693,461	\$ 755,000	\$ 755,000	832,452	\$ 832,452		\$ 832,452	\$ 832,452
REAL ESTATE TAX - PD PENSION	249,579	268,154	268,154	268,533	268,533	-	287,330	307,443
REAL ESTATE TAX - FD PENSION	138,721	120,346	120,346	92,615	92,615	-	99,098	106,035
REAL ESTATE TAX - NSSRA	39,515	45,000	45,000	45,000	45,000		45,000	45,000
UTILITY TAX - TELECOM	131,280	130,000	130,034	115,000	115,000	-	110,000	110,000
UTILITY TAX - ELECTRIC	158,155	131,000	129,189	130,000	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	129,990	95,000	80,000	95,000	95,000	-	95,000	95,000
2% FOREIGN FIRE TAX	7,192	7,400	7,400	2,000	2,000	-	-	-
GASOLINE TAX	<u>21,169</u>	<u>112,500</u>	<u>120,000</u>	<u>115,000</u>	<u>115,000</u>	-	<u>115,000</u>	<u>115,000</u>
SUB-TOTAL	1,569,063	1,664,400	1,655,122	1,695,600	1,695,600	-	1,713,880	1,740,930
LICENSE REVENUE								
LIQUOR LICENSES	128,053	110,000	135,000	110,000	110,000	-	110,000	110,000
VEHICLE LICENSES	142,055	140,000	134,000	140,000	140,000	-	140,000	140,000
BUSINESS LICENSES	7,475	7,500	8,000	7,500	7,500	-	7,500	7,500
GREASE TRAP FEES	1,750	2,500	1,610	1,500	1,500	-	1,500	1,500
OTHER LICENSES	<u>42,801</u>	<u>30,000</u>	<u>36,900</u>	<u>30,000</u>	<u>30,000</u>	-	<u>30,000</u>	<u>30,000</u>
SUB-TOTAL	322,133	290,000	315,510	289,000	289,000	-	289,000	289,000
PERMIT REVENUE								
BUILDING PERMITS	48,967	92,400	110,000	90,000	90,000	-	90,000	90,000
PARKING REVENUES	49,016	45,000	50,000	40,000	40,000	-	40,000	40,000
CABLE FRANCHISE FEES	48,769	46,000	52,500	46,000	46,000	-	46,000	46,000
VALET PARKING PERMITS	3,500	3,000	3,000	3,000	3,000	-	3,000	3,000
MISC PERMITS	<u>5,950</u>	<u>2,000</u>	<u>4,000</u>	<u>2,000</u>	<u>2,000</u>	-	<u>2,000</u>	<u>2,000</u>
SUB-TOTAL	156,201	188,400	219,500	181,000	181,000	-	181,000	181,000
INTERGOVERNMENTAL REVENUE								
STATE INCOME TAX	554,338	535,095	540,000	551,310	551,310	-	551,310	551,310
PERSONAL PROPERTY REPL TAX	5,990	7,000	6,000	7,300	7,300	-	7,300	7,300
GRANTS	-	-	9,070	-	-	-	-	-
SALES TAX - REGULAR	515,509	518,000	518,000	518,000	518,000	-	518,000	518,000
SALES TAX - HOME RULE	628,755	704,444	660,000	660,000	660,000		660,000	660,000
LOCAL USE TAX	<u>117,571</u>	<u>104,857</u>	<u>119,991</u>	<u>127,018</u>	<u>127,018</u>	-	<u>127,018</u>	<u>127,018</u>
SUB-TOTAL	1,822,163	1,869,396	1,853,061	1,863,628	1,863,628	-	1,863,628	1,863,628

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
FINES & FORFEITURES								
COURT FINES	52,624	75,000	72,000	55,000	55,000	-	55,000	55,000
POLICE FINES	28,226	38,500	38,500	30,000	30,000	-	30,000	30,000
PD BOOT, ADMIN, VEHICLE STORAGE	1,750	2,000	1,800	2,000	2,000	-	2,000	2,000
PD SEIZED VEHICLES	24,750	40,000	30,150	25,000	25,000	-	25,000	25,000
DUI FINES	35	5,300	35	-	-	-	-	-
ZONING/PLANNING FEES	3,900	2,500	3,150	2,500	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	6,808	6,000	8,171	6,000	6,000	-	6,000	6,000
RENTAL INSPECTION FEES	68,240	50,000	60,000	60,000	60,000	-	60,000	60,000
MISC FEES & FINES	9,887	5,000	8,000	5,000	5,000	-	5,000	5,000
NORDSTROM FUND	13,014	-	98	-	-	-	-	-
AMBULANCE SERVICE	<u>59,967</u>	<u>66,000</u>	<u>63,239</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	269,200	290,300	285,142	195,500	195,500	-	185,500	185,500
CHARGES FOR SERVICES								
SALE OF PROPERTY	106,310	-	61,200	100,000	-	100,000	-	-
TESTING FEES	920	500	-	-	-	-	-	-
ALARM SYSTEMS & CALLS	115,225	105,600	131,000	100,000	100,000	-	100,000	100,000
FIRE ALARM INSPECTIONS	-	-	-	-	-	-	-	-
RECYCLING REBATE	1,027	7,500	1,541	1,500	1,500	-	1,500	1,500
MISC CHARGES FOR SERVICE	<u>250</u>	<u>-</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	223,732	113,600	193,941	201,500	101,500	100,000	101,500	101,500
MISCELLANEOUS INCOME								
INTEREST ON INVESTMENTS	1,687	1,000	450	1,000	1,000	-	1,000	1,000
ANTENNA RENTALS	363,104	316,000	316,000	259,000	259,000	-	259,000	259,000
MISC PROPERTY RENTAL	5,500	6,000	6,000	6,000	6,000	-	6,000	6,000
REFUNDS & REIMBURSEMENTS	58,278	10,000	40,000	10,000	10,000	-	10,000	10,000
PARK/REC RENTALS	176,935	140,000	175,509	140,000	140,000	-	140,000	140,000
SPECIAL RECREATION DONATION	13,472	8,000	5,175	8,000	8,000	-	8,000	8,000
SPECIAL EVENT	1,775	-	-	-	-	-	-	-
MISCELLANEOUS INCOME	<u>17,471</u>	<u>2,000</u>	<u>2,102</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
SUB-TOTAL	638,222	483,000	545,236	426,000	426,000	-	426,000	426,000
TOTAL REVENUE	\$ 5,000,714	\$ 4,899,096	\$ 5,067,511	\$ 4,852,228	\$ 4,752,228	\$ 100,000	\$ 4,760,508	\$ 4,787,558

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PERSONNEL								
SALARIES	\$ 151,392	\$ 163,465	\$ 168,000	\$ 171,496	\$ 171,496	\$ -	\$ 177,715	\$ 182,885
OVERTIME	178	5,000	1,500	5,000	5,000	-	5,000	5,000
SUB-TOTAL	151,570	168,465	169,500	176,496	176,496	-	182,715	187,885
BENEFITS								
HEALTH INSURANCE	37,882	25,632	45,000	24,697	24,697	-	25,932	27,229
LIFE INSURANCE	585	510	458	510	510	-	510	510
UNEMPLOYMENT INSURANCE	1,541	3,300	500	3,300	3,300	-	3,400	3,500
FICA	9,214	10,135	10,509	10,943	10,943	-	11,328	11,649
MEDICARE	2,387	2,370	2,458	2,559	2,559	-	2,649	2,724
IMRF	18,740	18,252	20,340	21,180	21,180	-	21,926	22,546
WORKERS COMP	407	1,477	612	8,017	8,017	-	8,819	9,701
AUTOMOTIVE ALLOWANCE	1,128	500	282	2,000	2,000	-	2,000	2,000
SUB-TOTAL	71,886	62,176	80,158	73,206	73,206	-	76,564	79,859
OPERATING COSTS								
BUILDING MAINTENANCE	9,184	12,500	18,000	14,500	14,500	-	14,500	14,500
EQUIPMENT MAINTENANCE	10,000	5,000	1,000	5,000	5,000	-	5,000	5,000
ACCOUNTING	39,306	48,300	48,300	48,300	48,300	-	48,300	48,300
AUDITING	28,975	39,000	39,000	39,000	39,000	-	39,000	39,000
PAYROLL SERVICE	4,283	4,300	4,300	4,300	4,300	-	4,300	4,300
COMPUTER SUPPORT	16,576	12,000	13,000	15,000	15,000	-	15,000	15,000
OTHER PROFESSIONAL SERVICES	2,458	4,000	6,000	4,000	4,000	-	4,000	4,000
POSTAGE	1,320	5,000	1,794	5,000	5,000	-	5,000	5,000
TELEPHONE	4,168	5,000	6,312	5,000	5,000	-	5,000	5,000
PUBLISHING/ADV/PROMO	1,384	10,000	1,051	5,000	5,000	-	5,000	5,000
PRINTING	3,593	2,000	1,094	2,000	2,000	-	2,000	2,000
DUES	6,712	14,500	12,000	14,500	14,500	-	14,500	14,500
TRAVEL EXPENSE	116	1,000	500	1,000	1,000	-	1,000	1,000
TRAINING	125	6,000	5,000	6,000	6,000	-	6,000	6,000
MEALS	67	300	150	300	300	-	300	300
UTILITIES	2,050	2,200	1,821	2,200	2,200	-	2,400	2,600
MISC SERVICES CONTRACTS	26,826	26,000	23,500	23,500	23,500	-	23,500	23,500
LIABILITY INSURANCE	7,065	17,000	9,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	2,199	3,000	2,500	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	3,112	2,500	3,870	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	-	-	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	202	500	500	500	500	-	500	500
CREDIT CARD FEES	1,071	1,500	1,155	1,500	1,500	-	1,500	1,500
SPECIAL EVENT FUND	4,122	4,500	4,821	4,500	4,500	-	4,500	4,500
REIMBURSABLE EXPENSES	163	100	100	100	100	-	100	100
REFUNDS	500	100	200	100	100	-	100	100
MISCELLANEOUS EXPENSE	5,252	5,600	5,600	5,600	5,600	-	5,600	5,600
SUB-TOTAL	180,829	234,900	214,568	233,400	233,400	-	235,300	237,370
CAPITAL								
THREE YEAR CAPITAL PLAN	-	10,000	-	20,000	20,000	-	30,000	-
EQUIPMENT	15,112	-	6,300	-	-	-	-	-
SUB-TOTAL	15,112	10,000	6,300	20,000	20,000	-	30,000	-
TOTAL EXPENDITURES	\$ 419,397	\$ 475,540	\$ 470,526	\$ 503,102	\$ 503,102	\$ -	\$ 524,579	\$ 505,113

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
LEGAL								
CITY ATTORNEY - GEN CORP MATTERS	\$ 33,671	\$ 144,000	\$ 105,000	\$ 130,000	\$ 130,000	\$ -	\$ 140,000	\$ 140,000
CITY ATTORNEY - RETAINER	29,791	-	-	-	-	-	-	-
CITY ATTORNEY - PERSONNEL	46,975	-	-	-	-	-	-	-
CITY PROSECUTOR - PROSECUTION	26,455	35,000	42,000	35,000	35,000	-	35,000	35,000
CITY PROSECUTOR - RETAINER	-	9,600	9,600	9,600	9,600	-	9,600	9,600
LEGAL ZONING	-	6,000	6,000	20,000	6,000	14,000	6,000	6,000
LAWSUIT SETTLEMENT	-	-	-	50,000	50,000	-	-	-
TOTAL EXPENDITURES	\$ 136,892	\$ 194,600	\$ 162,600	\$ 244,600	\$ 230,600	\$ 14,000	\$ 190,600	\$ 190,600

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PERSONNEL								
SALARIES - FULL TIME	\$ 776,066	\$ 841,000	\$ 717,794	\$ 881,968	\$ 881,968	\$ -	\$ 907,732	\$ 934,964
SALARIES - PART-TIME	94,747	65,000	150,000	75,000	75,000	-	75,000	75,000
OVERTIME	120,347	75,000	65,000	85,000	85,000	-	85,000	85,000
SUB-TOTAL	991,160	981,000	932,794	1,041,968	1,041,968	-	1,067,732	1,094,964
BENEFITS								
HEALTH INSURANCE	157,576	152,498	170,000	186,702	186,702	-	196,448	206,723
LIFE INSURANCE	3,377	3,000	3,200	3,000	3,000	-	3,000	3,000
UNEMPLOYMENT INSURANCE	6,951	11,500	8,000	11,500	11,500	-	11,500	11,500
FICA - POLICE	9,942	4,195	11,904	12,000	12,000	-	12,000	12,000
POLICE PENSION CONTRIBUTION	249,579	268,154	268,154	268,533	268,533	-	287,330	307,443
MEDICARE - POLICE	13,073	11,847	13,526	15,109	15,109	-	15,482	15,877
IMRF - POLICE	4,782	4,746	5,094	5,094	5,094	-	5,404	5,566
WORKERS COMP - POLICE	24,276	42,524	42,000	45,198	45,198	-	49,718	54,690
SUB-TOTAL	469,556	498,464	521,877	547,135	547,135	-	580,882	616,799
OPERATING COSTS								
BUILDING MAINTENANCE	4,361	5,000	13,295	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	520	1,750	8,387	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	9,766	10,000	20,000	20,000	20,000	-	5,000	7,000
LEGAL SERVICE	3,556	-	-	-	-	-	-	-
ADMINISTRATIVE HEARING SERVICE	-	1,000	525	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	5,052	7,000	4,326	7,000	7,000	-	7,000	7,000
POSTAGE	193	700	158	500	500	-	500	500
TELEPHONE	7,912	6,000	13,541	6,000	6,000	-	6,000	6,000
PUBLISHING/ADV/PROMO	687	400	447	400	400	-	400	400
PRINTING	633	1,000	348	700	700	-	700	700
DISPATCHING	171,601	143,000	162,986	167,677	167,677	-	174,637	180,397
DUES	17,446	15,000	15,383	15,000	15,000	-	15,000	15,000
TRAVEL	-	500	500	500	500	-	500	500
TRAINING	5,526	14,000	7,010	14,000	14,000	-	10,000	10,000
UTILITIES	1,857	600	1,628	1,500	1,500	-	1,500	1,500
MISC SERVICE CONTRACTS	16,016	14,500	16,982	14,500	14,500	-	14,500	14,500
LIABILITY INSURANCE	13,452	24,374	9,986	25,000	25,000	-	27,500	30,250
OFFICE SUPPLIES	1,492	2,100	1,082	2,000	2,000	-	2,000	2,000
OPERATING SUPPLIES	5,709	5,000	6,662	5,000	5,000	-	5,000	5,000
UNIFORMS	9,029	10,000	6,740	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	24,729	30,000	18,711	30,000	30,000	-	30,000	30,000
SUB-TOTAL	299,537	291,924	308,691	328,777	328,777	-	319,237	329,747
CAPITAL								
THREE YEAR CAPITAL PLAN	-	30,000	12,000	17,000	17,000	-	55,000	-
DEBT	75,313	75,313	75,313	40,063	40,063	-	-	-
VEHICLE	-	-	-	-	-	-	198,000	-
EQUIPMENT	18,137	-	1,881	-	-	-	-	-
SUB-TOTAL	93,450	105,313	89,194	57,063	57,063	-	253,000	-
TOTAL EXPENDITURES	\$ 1,853,703	\$ 1,876,701	\$ 1,852,556	\$ 1,974,943	\$ 1,974,943	\$ -	\$ 2,220,851	\$ 2,041,510

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PERSONNEL								
SALARIES - FULL TIME	\$ 411,488	\$ 278,466	\$ 240,000	\$ 219,000	\$ 219,000	\$ -	\$ -	\$ -
SALARIES - PART-TIME	321,044	186,250	480,000	91,800	91,800	-	-	-
OVERTIME	26,818	20,250	103,362	-	-	-	-	-
SUB-TOTAL	759,350	484,966	823,362	310,800	310,800	-	-	-
BENEFITS								
HEALTH INSURANCE	43,274	20,956	15,845	2,000	2,000	-	-	-
LIFE INSURANCE	2,253	2,500	872	150	150	-	-	-
UNEMPLOYMENT INSURANCE	7,908	16,055	8,000	16,055	16,055	-	-	-
WORKERS COMP	87,493	116,000	116,000	38,021	38,021	-	-	-
FICA	20,793	12,250	29,760	5,692	5,692	-	-	-
PENSION	138,721	120,346	120,346	92,615	92,615	-	99,098	106,035
MEDICARE	11,288	7,032	11,939	4,507	4,507	-	-	-
SUB-TOTAL	311,731	295,139	302,761	159,039	159,039	-	99,098	106,035
OPERATING COSTS								
BUILDING MAINTENANCE	16,918	15,000	9,731	15,000	15,000	-	-	-
EQUIPMENT MAINTENANCE	915	1,500	2,562	1,500	1,500	-	-	-
VEHICLE MAINTENANCE	15,666	20,000	24,726	1,500	1,500	-	-	-
EMS EQUIPMENT MAINTENANCE	10,368	6,000	6,171	-	-	-	-	-
FIRE EQUIPMENT MAINTENANCE	15,458	15,240	17,487	1,000	1,000	-	-	-
COMPUTER SUPPORT	11,468	4,000	20,769	4,000	4,000	-	-	-
OTHER PROFESSIONAL SERVICES	500	-	-	-	-	-	-	-
POSTAGE	69	400	200	-	-	-	-	-
TELEPHONE	10,296	8,000	3,131	3,000	3,000	-	-	-
PUBLISHING/PROMO	323	75	447	-	-	-	-	-
PRINTING	60	75	272	-	-	-	-	-
COMMUNICATIONS/OTHER	2,283	2,000	912	-	-	-	-	-
DISPATCHING	21,966	20,000	91,652	93,000	93,000	-	-	-
DUES	7,375	13,000	8,000	-	-	-	-	-
TRAINING	9,697	8,000	4,328	-	-	-	-	-
UTILITIES	264	100	3,192	-	-	-	-	-
MISC CONTRACTUAL SERVICES	33,600	322,250	12,002	468,750	468,750	-	643,750	663,063
OSHA TESTING	528	3,400	1,500	-	-	-	-	-
LIABILITY INSURANCE	24,431	7,121	17,000	17,000	17,000	-	-	-
OFFICE SUPPLIES	1,823	3,360	1,116	-	-	-	-	-
OPERATING SUPPLIES	1,063	1,100	1,820	-	-	-	-	-
UNIFORMS	21,089	20,000	10,286	-	-	-	-	-
AUTO FUEL/OIL	10,462	12,000	5,735	4,000	4,000	-	-	-
MATERIAL/SUPPLIES/FIRE PREV	2,331	1,000	1,000	-	-	-	-	-
SUB-TOTAL	218,952	483,621	244,035	608,750	608,750	-	643,750	663,063
CAPITAL								
THREE YEAR CAPITAL PLAN	-	18,600	-	-	-	-	-	-
EQUIPMENT	3,000	-	10,835	-	-	-	-	-
SUB-TOTAL	3,000	18,600	10,835	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,293,034	\$ 1,282,326	\$ 1,380,992	\$ 1,078,589	\$ 1,078,589	\$ -	\$ 742,848	\$ 769,098

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - FIRE ALARM DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ 11,168	\$ 30,000	\$ 34,359	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
SUB-TOTAL	11,168	30,000	34,359	30,000	30,000	-	30,000	30,000
CAPITAL								
EQUIPMENT	63,924	-	-	-	-	-	-	-
DEBT	24,861	24,861	24,861	24,861	24,861	-	24,861	24,861
SUB-TOTAL	88,785	24,861	24,861	24,861	24,861	-	24,861	24,861
TOTAL EXPENDITURES	\$ 99,953	\$ 54,861	\$ 59,220	\$ 54,861	\$ 54,861	\$ -	\$ 54,861	\$ 54,861

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PERSONNEL								
SALARIES - FULL TIME	\$ 164,861	\$ 95,593	\$ 95,593	\$ 55,540	\$ 55,540	\$ -	\$ 57,206	\$ 88,922
SALARIES - PART-TIME	-	10,000	10,000	10,000	10,000	-	10,000	10,000
OVERTIME	20,887	17,000	32,964	17,000	17,000	-	17,000	17,000
SUB-TOTAL	185,748	122,593	138,557	82,540	82,540	-	84,206	115,922
BENEFITS								
HEALTH INSURANCE	32,789	8,667	4,500	2,000	2,000	-	2,000	2,000
LIFE INSURANCE	456	500	138	500	500	-	500	500
UNEMPLOYMENT INSURANCE	1,296	3,058	2,000	3,058	3,058	-	3,058	3,058
FICA	11,260	5,927	8,591	5,117	5,117	-	5,221	7,187
MEDICARE	2,633	1,386	2,009	1,197	1,197	-	1,221	1,681
IMRF	21,939	10,955	16,627	9,905	9,905	-	10,105	13,911
AUTO ALLOWANCE	(50)	-	-	-	-	-	-	-
WORKERS COMP	37,637	20,000	55,000	14,407	14,407	-	15,848	17,432
SUB-TOTAL	107,959	50,493	88,864	36,184	36,184	-	37,952	45,769
OPERATING COSTS								
BUILDING MAINTENANCE	11,205	8,000	14,888	8,000	8,000	-	8,000	8,000
EQUIPMENT MAINTENANCE	35,105	10,000	14,241	10,000	10,000	-	10,000	10,000
VEHICLE MAINTENANCE	23,552	10,000	8,312	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	10,320	5,000	525	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	35,392	125,000	125,000	50,000	50,000	-	125,000	125,000
STORM SEWER REPAIR	25,447	10,000	45,000	45,000	45,000	-	45,000	45,000
STREET LIGHT REPAIRS	7,992	15,000	13,160	32,000	20,000	12,000	20,000	20,000
ENGINEERING FEES	1,500	5,000	5,000	15,000	5,000	10,000	5,000	5,000
OTHER PROFESSIONAL SERVICES	2,355	4,000	4,000	4,000	4,000	-	4,000	4,000
TRAVEL	12	-	-	-	-	-	-	-
TELEPHONE	1,841	2,250	1,551	2,250	2,250	-	2,250	2,250
PUBLISHING	-	500	66	500	500	-	500	500
TRAINING	-	2,500	500	500	500	-	500	500
DUES	-	500	500	500	500	-	500	500
UTILITIES	11,625	4,000	3,371	44,000	44,000	-	44,000	44,000
STREET LIGHTING	39,968	-	-	-	-	-	-	-
MISC SERVICE CONTRACTS	22,813	90,000	60,000	40,000	40,000	-	80,000	80,000
MISC HAULING DIRT DUMP	4,966	5,000	5,000	5,000	5,000	-	5,000	5,000
LIABILITY INSURANCE	14,880	4,807	17,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	246	250	250	250	250	-	250	250
OPERATING SUPPLIES	12,035	15,000	10,109	15,000	15,000	-	15,000	15,000
SUPPLIES - BUILDING & GROUNDS	1,781	2,500	293	2,500	2,500	-	2,500	2,500
UNIFORMS	667	700	1,500	700	700	-	700	700
TRAFFIC CONTROL SIGNS	7,522	6,000	8,000	18,000	8,000	10,000	18,000	18,000
AUTO FUEL/OIL	17,517	17,000	10,000	10,000	10,000	-	10,000	10,000
EQUIPMENT RENTAL	2,543	3,000	1,752	3,000	3,000	-	3,000	3,000
FORESTRY	12,500	20,000	22,000	45,000	25,000	20,000	25,000	25,000
EVERTS PARK	3,928	7,500	6,000	7,500	7,500	-	7,500	7,500
COMMUNITY BEAUTIFICATION	1,585	5,000	5,000	13,700	5,000	8,700	5,000	5,000
HOLIDAY LIGHTING	4,456	5,000	741	5,000	5,000	-	5,000	5,000
MISC EXPENSE	-	1,000	93	5,000	1,000	4,000	1,000	1,000
SUB-TOTAL	313,754	384,507	383,849	414,400	349,700	64,700	476,400	478,270
CAPITAL								
THREE YEAR CAPITAL PLAN	-	15,000	-	-	-	-	20,000	20,000
DEBT	67,969	44,761	44,166	44,761	44,761	-	44,761	32,267
VEHICLE	71,280	-	-	-	-	-	-	-
SUB-TOTAL	139,249	59,761	44,166	44,761	44,761	-	64,761	52,267
TOTAL EXPENDITURES	\$ 746,709	\$ 617,354	\$ 655,436	\$ 577,885	\$ 513,185	\$ 64,700	\$ 663,319	\$ 692,228

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PERSONNEL								
PART TIME BUILDING	\$ 23,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FULL TIME BUILDING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>72,100</u>	<u>74,263</u>
SUB-TOTAL	23,403	-	-	70,000	-	70,000	72,100	74,263
BENEFITS								
HEALTH INSURANCE	3,348	-	-	19,665	-	19,665	20,648	21,681
LIFE INSURANCE	60	-	-	150	-	150	150	150
UNEMPLOYMENT INSURANCE	8	-	-	100	-	100	100	100
FICA	1,583	-	-	4,340	-	4,340	4,470	4,604
MEDICARE	370	-	-	1,015	-	1,015	1,045	1,077
IMRF	3,020	-	-	8,400	-	8,400	8,652	8,912
WORKERS COMP	-	-	-	2,000	-	2,000	2,000	2,000
UNIFORM ALLOWANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>500</u>
SUB-TOTAL	8,389	-	-	36,170	-	36,170	37,566	39,023
OPERATING COSTS								
VEHICLE MAINTENANCE	1,317	-	1,170	-	-	-	-	-
PLANNING - COM DEV	692	5,000	-	5,000	5,000	-	5,000	5,000
OTHER PROFESSIONAL SERVICES	5,070	-	5,110	-	-	-	-	-
POSTAGE	117	500	500	500	500	-	500	500
TELEPHONE	57	-	-	-	-	-	-	-
PRINTING	-	250	200	250	250	-	250	250
PART TIME INSPECTION SERVICES	-	20,000	20,000	-	-	-	-	-
MISC SERVICES CONTRACTS	38,017	-	-	20,000	-	20,000	-	-
LIABILITY INSURANCE	839	-	946	-	-	-	-	-
OFFICE SUPPLIES	357	-	180	-	-	-	-	-
OPERATING SUPPLIES	199	-	-	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	2,284	-	-	-	-	-	-	-
REIMBURSABLE EXPENSES	<u>-</u>	<u>84,000</u>	<u>95,000</u>	<u>84,000</u>	<u>84,000</u>	<u>-</u>	<u>84,000</u>	<u>84,000</u>
SUB-TOTAL	48,948	109,750	123,106	109,750	89,750	20,000	89,750	89,750
CAPITAL								
EQUIPMENT	<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	400	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 81,140	\$ 109,750	\$ 123,106	\$ 215,920	\$ 89,750	\$ 126,170	\$ 199,416	\$ 203,036

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PERSONNEL								
SALARIES - PART-TIME	\$ 36,901	\$ 43,562	\$ 43,500	\$ 44,482	\$ 44,482	\$ -	\$ 45,816	\$ 47,191
SUB-TOTAL	36,901	43,562	43,500	44,482	44,482	-	45,816	47,191
BENEFITS								
HEALTH INSURANCE	5,898	5,962	5,556	6,566	6,566	-	6,894	7,239
LIFE INSURANCE	129	125	125	125	125	-	125	125
UNEMPLOYMENT INSURANCE	1,301	2,200	816	2,200	2,200	-	2,300	2,400
FICA	2,264	2,701	2,697	2,758	2,758	-	2,841	2,926
MEDICARE	530	632	631	645	645	-	664	684
IMRF	1,565	1,478	1,400	1,478	1,478	-	1,523	1,568
WORKERS COMP	733	2,732	1,200	2,339	2,339	-	2,573	2,830
TRAVEL ALLOWANCE	600	600	600	600	600	-	600	600
SUB-TOTAL	13,020	16,430	13,025	16,711	16,711	-	17,520	18,373
OPERATING COSTS								
BUILDING MAINTENANCE	15,917	8,000	4,497	8,000	8,000	-	8,000	8,000
EQUIPMENT MAINTENANCE	1,421	1,000	108	1,000	1,000	-	1,000	1,000
OTHER MAINTENANCE	3,200	-	-	-	-	-	-	-
PARK MAINTENANCE	1,787	4,000	3,411	4,000	4,000	-	4,000	4,000
POSTAGE	45	50	50	50	50	-	50	50
TELEPHONE	833	1,000	1,217	1,000	1,000	-	1,000	1,000
UTILITIES	16,706	12,500	9,555	12,500	12,500	-	12,500	12,500
LIABILITY INSURANCE	1,500	8,141	1,632	8,500	8,500	-	9,350	10,285
OFFICE SUPPLIES	-	300	95	300	300	-	300	300
AUTOMOTIVE FUEL	50	525	600	600	600	-	600	600
NSSRA	52,538	45,000	42,000	45,000	45,000	-	47,000	49,000
MISC EXPENSE - SPEC. REC.	3,117	-	2,838	3,500	3,500	-	3,500	3,500
SUB-TOTAL	97,114	80,516	66,002	84,450	84,450	-	87,300	90,235
CAPITAL								
THREE YEAR CAPITAL PLAN	-	-	-	-	-	-	-	-
EQUIPMENT	8,216	-	-	-	-	-	-	-
SUB-TOTAL	8,216	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 155,251	\$ 140,508	\$ 122,527	\$ 145,643	\$ 145,643	\$ -	\$ 150,636	\$ 155,798

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ -	\$ 2,000	\$ 500	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
MISCELLANEOUS	<u>447</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	447	2,000	500	2,000	2,000	-	2,000	2,000
CAPITAL								
EQUIPMENT	<u>2,206</u>	<u>2,500</u>	<u>2,300</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
SUB-TOTAL	2,206	2,500	2,300	2,500	2,500	-	2,500	2,500
TOTAL EXPENDITURES	\$ 2,653	\$ 4,500	\$ 2,800	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 4,500

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - 2% FOREIGN FIRE DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
MISCELLANEOUS	\$ 2,327	\$ 7,500	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	2,327	7,500	4,000	-	-	-	-	-
CAPITAL								
EQUIPMENT	-	2,500	2,500	-	-	-	-	-
SUB-TOTAL	-	2,500	2,500	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,327	\$ 10,000	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY17 BUDGET SUMMARY GENERAL FUND - PARKING DEPARTMENT

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
SHORTFALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	<u>9,982</u>	<u>-</u>	<u>4,805</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ 9,982	\$ -	\$ 4,805	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY17 BUDGET SUMMARY CAPITAL PROJECTS FUND

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
CAPITAL PROJECTS FUND REVENUE	\$ -	\$ 2,300,000	\$ 2,347,020	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 2,300,000	\$ 2,347,020	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -
DEPARTMENT EXPENDITURES								
CAPITAL PROJECTS	-	2,300,000	2,197,020	250,000	-	250,000	-	-
TOTAL EXPENDITURES	\$ -	\$ 2,300,000	\$ 2,197,020	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -
REVENUE OVER (UNDER) EXPENDITURES	-	-	150,000	(50,000)	-	(50,000)	-	-
BEGINNING FUND BALANCE	-	-	-	150,000	-	-	100,000	100,000
ENDING FUND BALANCE	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ -	\$ (50,000)	\$ 100,000	\$ 100,000

City of Highwood

FY17 BUDGET SUMMARY CAPITAL PROJECTS FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
REVENUE								
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -
BOND PROCEEDS	<u>-</u>	<u>2,300,000</u>	<u>2,347,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	-	2,300,000	2,347,020	200,000	-	200,000	-	-
TOTAL REVENUE	\$ -	\$ 2,300,000	\$ 2,347,020	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -

City of Highwood

FY17 BUDGET SUMMARY CAPITAL PROJECTS FUND - EXPENDITURES

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
CAPITAL OUTLAY	\$ -	\$ 2,300,000	\$ 2,197,020	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -
SUB-TOTAL	-	2,300,000	2,197,020	250,000	-	250,000	-	-
TOTAL EXPENDITURES	\$ -	\$ 2,300,000	\$ 2,197,020	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -

City of Highwood

FY17 BUDGET SUMMARY TIF FUND

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
TIF FUND REVENUE	\$ 380,612	\$ 380,628	\$ 466,500	\$ 466,500	\$ 466,500	\$ -	\$ 466,500	\$ 466,500
TOTAL REVENUE	\$ 380,612	\$ 380,628	\$ 466,500	\$ 466,500	\$ 466,500	\$ -	\$ 466,500	\$ 466,500
DEPARTMENT EXPENDITURES								
TIF	373,396	604,357	398,366	774,357	774,357	-	623,857	657,807
TOTAL EXPENDITURES	\$ 373,396	\$ 604,357	\$ 398,366	\$ 774,357	\$ 774,357	\$ -	\$ 623,857	\$ 657,807
REVENUE OVER (UNDER) EXPENDITURES	7,216	(223,729)	68,134	(307,857)	(307,857)	-	(157,357)	(191,307)
BEGINNING FUND BALANCE	692,229	699,445	699,445	767,578	767,578	-	459,721	302,364
ENDING FUND BALANCE	\$ 699,445	\$ 475,716	\$ 767,578	\$ 459,721	\$ 459,721	\$ -	\$ 302,364	\$ 111,057

City of Highwood

FY17 BUDGET SUMMARY TIF FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
REVENUE								
TAXES	\$ 379,129	\$ 379,128	\$ 465,000	\$ 465,000	\$ 465,000	\$ -	\$ 465,000	\$ 465,000
INTEREST	1,483	1,500	1,500	1,500	1,500	-	1,500	1,500
SUB-TOTAL	380,612	380,628	466,500	466,500	466,500	-	466,500	466,500
TOTAL REVENUE	\$ 380,612	\$ 380,628	\$ 466,500	\$ 466,500	\$ 466,500	\$ -	\$ 466,500	\$ 466,500

City of Highwood

FY17 BUDGET SUMMARY TIF FUND - EXPENDITURES

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
AUDITING FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 4,000	\$ 4,000
LEGAL FEES	5,816	7,500	5,941	7,500	7,500	-	1,000	1,100
SPECIAL EVENT MARKETING	-	5,000	-	5,000	5,000	-	1,500	1,500
PUBLISHING/ADV/PROMO	6,632	10,000	6,632	10,000	10,000	-	10,000	10,000
PROJECT MANAGEMENT	37,469	204,000	40,163	374,000	374,000	-	203,000	203,000
ENGINEERING	-	-	24,995	-	-	-	-	-
INFRASTRUCTURE IMPROVEMENTS	4,914	7,500	4,914	7,500	7,500	-	7,500	7,500
DEBT	312,650	362,857	310,000	362,857	362,857	-	394,357	428,207
FISCAL AGENT FEES	915	2,500	721	2,500	2,500	-	2,500	2,500
SUB-TOTAL	373,396	604,357	398,366	774,357	774,357	-	623,857	657,807
TOTAL EXPENDITURES	\$ 373,396	\$ 604,357	\$ 398,366	\$ 774,357	\$ 774,357	\$ -	\$ 623,857	\$ 657,807

City of Highwood

FY17 BUDGET SUMMARY DEBT SERVICE FUND

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
DEBT SERVICE FUND REVENUE	\$ -	\$ 75,000	\$ 71,775	\$ 203,028	\$ 203,028	\$ -	\$ 205,000	\$ 205,000
TOTAL REVENUE	\$ -	\$ 75,000	\$ 71,775	\$ 203,028	\$ 203,028	\$ -	\$ 205,000	\$ 205,000
DEPT. EXPENDITURES								
DEBT SERVICE	-	75,000	54,012	203,028	203,028	-	205,000	205,000
TOTAL EXPENDITURES	\$ -	\$ 75,000	\$ 54,012	\$ 203,028	\$ 203,028	\$ -	\$ 205,000	\$ 205,000
REVENUE OVER (UNDER) EXPENDITURES	-	-	17,763	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	17,763	17,763	-	17,763	17,763
ENDING FUND BALANCE	\$ -	\$ -	\$ 17,763	\$ 17,763	\$ 17,763	\$ -	\$ 17,763	\$ 17,763

City of Highwood

FY17 BUDGET SUMMARY DEBT SERVICE FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
BOND PROCEEDS	\$ -	\$ 75,000	\$ 71,775	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY TAXES	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,028</u>	<u>203,028</u>	<u>-</u>	<u>205,000</u>	<u>205,000</u>
SUB-TOTAL	-	75,000	71,775	203,028	203,028	-	205,000	205,000
TOTAL REVENUE	\$ -	\$ 75,000	\$ 71,775	\$ 203,028	\$ 203,028	\$ -	\$ 205,000	\$ 205,000

City of Highwood

FY17 BUDGET SUMMARY DEBT SERVICE FUND - EXPENDITURES

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
DEBT COSTS	\$ -	\$ 75,000	\$ 54,012	\$ 203,028	\$ 203,028	\$ -	\$ 205,000	\$ 205,000
SUB-TOTAL	-	75,000	54,012	203,028	203,028	-	205,000	205,000
TOTAL EXPENDITURES	\$ -	\$ 75,000	\$ 54,012	\$ 203,028	\$ 203,028	\$ -	\$ 205,000	\$ 205,000

City of Highwood

FY17 BUDGET SUMMARY MFT FUND

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
MFT FUND REVENUE	\$ 183,434	\$ 128,739	\$ 116,150	\$ 100,100	\$ 100,100	\$ -	\$ 100,100	\$ 100,100
TOTAL REVENUE	\$ 183,434	\$ 128,739	\$ 116,150	\$ 100,100	\$ 100,100	\$ -	\$ 100,100	\$ 100,100
DEPARTMENT EXPENDITURES								
MFT	241,003	154,500	223,000	100,000	100,000	-	100,000	100,000
TOTAL EXPENDITURES	\$ 241,003	\$ 154,500	\$ 223,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
REVENUE OVER (UNDER) EXPENDITURES	(57,569)	(25,761)	(106,850)	100	100	-	100	100
BEGINNING FUND BALANCE	198,934	141,365	141,365	34,515	34,515	-	34,615	34,715
ENDING FUND BALANCE	\$ 141,365	115,604	\$ 34,515	\$ 34,615	\$ 34,615	\$ -	\$ 34,715	\$ 34,815

City of Highwood

FY17 BUDGET SUMMARY MFT FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
REVENUE								
MOTOR FUEL TAX	\$ 183,291	\$ 128,639	\$ 116,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
INTEREST	<u>143</u>	<u>100</u>	<u>150</u>	<u>100</u>	<u>100</u>	-	<u>100</u>	<u>100</u>
SUB-TOTAL	183,434	128,739	116,150	100,100	100,100	-	100,100	100,100
TOTAL REVENUE	\$ 183,434	\$ 128,739	\$ 116,150	\$ 100,100	\$ 100,100	\$ -	\$ 100,100	\$ 100,100

City of Highwood

FY17 BUDGET SUMMARY MFT FUND - EXPENDITURES

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
ENGINEERING SERVICE	\$ 132,952	\$ 15,000	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING SUPPLIES	-	1,500	-	-	-	-	-	-
STREET SALT & SAND	96,569	75,000	55,000	-	-	-	-	-
HAULING	-	2,500	-	-	-	-	-	-
STREET MAINTENANCE	11,482	17,500	-	100,000	100,000	-	100,000	100,000
OTHER	-	40,000	50,000	-	-	-	-	-
TRAFFIC SIGNAL MAINTENANCE	-	3,000	3,000	-	-	-	-	-
SUB-TOTAL	241,003	154,500	223,000	100,000	100,000	-	100,000	100,000
TOTAL EXPENDITURES	\$ 241,003	\$ 154,500	\$ 223,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000

City of Highwood

FY17 BUDGET SUMMARY E-911 FUND

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
E-911 FUND REVENUE	\$ 44,725	\$ 85,100	\$ 37,146	\$ 85,100	\$ 85,100	-	\$ 85,100	\$ 85,100
TOTAL REVENUE	\$ 44,725	\$ 85,100	\$ 37,146	\$ 85,100	\$ 85,100	-	\$ 85,100	\$ 85,100
DEPARTMENT EXPENDITURES								
E-911	31,751	85,100	24,732	85,100	85,100	-	85,100	85,100
TOTAL EXPENDITURES	\$ 31,751	\$ 85,100	\$ 24,732	\$ 85,100	\$ 85,100	-	\$ 85,100	\$ 85,100
REVENUE OVER (UNDER) EXPENDITURES	12,974	-	12,414	-	-	-	-	-
BEGINNING FUND BALANCE	28,642	41,616	41,616	54,030	-	-	54,030	54,030
ENDING FUND BALANCE	\$ 41,616	41,616	\$ 54,030	\$ 54,030	\$ -	-	\$ 54,030	\$ 54,030

City of Highwood

FY17 BUDGET SUMMARY E-911 FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
REVENUE								
LOCAL SERVICE PROVIDERS	\$ 19,183	\$ 35,000	\$ 17,104	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ 35,000
WIRELESS PROVIDERS	25,478	50,000	13,218	50,000	50,000	-	50,000	50,000
INTEREST	63	100	72	100	100	-	100	100
GRANTS	-	-	6,752	-	-	-	-	-
SUB-TOTAL	44,725	85,100	37,146	85,100	85,100	-	85,100	85,100
TOTAL REVENUE	\$ 44,725	\$ 85,100	\$ 37,146	\$ 85,100	\$ 85,100	\$ -	\$ 85,100	\$ 85,100

City of Highwood

FY17 BUDGET SUMMARY E-911 FUND - EXPENDITURES

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
OPERATING COSTS								
TELEPHONE SERVICE	\$ 5,393	\$ 15,000	\$ 5,352	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
EQUIPMENT	1,086	5,000	2,172	5,000	5,000	-	5,000	5,000
COMMUNICATION CHARGES	<u>25,272</u>	<u>65,100</u>	<u>17,208</u>	<u>65,100</u>	<u>65,100</u>	-	<u>65,100</u>	<u>65,100</u>
SUB-TOTAL	31,751	85,100	24,732	85,100	85,100	-	85,100	85,100
TOTAL EXPENDITURES	\$ 31,751	\$ 85,100	\$ 24,732	\$ 85,100	\$ 85,100	\$ -	\$ 85,100	\$ 85,100

City of Highwood

FY17 BUDGET SUMMARY WATER FUND

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
WATER FUND REVENUE	\$ 1,108,832	\$ 4,992,518	\$ 3,805,316	\$ 2,086,302	\$ 2,086,302	\$ -	\$ 1,384,282	\$ 1,473,725
TOTAL REVENUE	\$ 1,108,832	\$ 4,992,518	\$ 3,805,316	\$ 2,086,302	\$ 2,086,302	\$ -	\$ 1,384,282	\$ 1,473,725
DEPARTMENT EXPENDITURES								
WATER	923,290	5,126,425	3,896,115	2,187,212	2,187,212	-	1,527,164	1,488,845
TOTAL EXPENDITURES	\$ 923,290	\$ 5,126,425	\$ 3,896,115	\$ 2,187,212	\$ 2,187,212	\$ -	\$ 1,527,164	\$ 1,488,845
REVENUE OVER (UNDER) EXPENDITURES	185,543	(133,907)	(90,799)	(100,910)	(100,910)	-	(142,882)	(15,120)
BEGINNING NET POSITION	3,708,786	3,894,329	3,894,329	3,803,529	3,803,529	-	3,702,619	3,559,737
ENDING NET POSITION	3,894,329	3,760,422	3,803,529	3,702,619	3,702,619	-	3,559,737	3,544,617
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	3,339,260	3,446,049	3,353,146	3,407,710	3,407,710	-	3,489,136	3,535,465
UNRESTRICTED	458,078	314,372	450,383	294,909	294,909	-	70,601	9,153
TOTAL NET POSITION	\$ 3,797,338	\$ 3,760,422	\$ 3,803,529	\$ 3,702,619	\$ 3,702,619	\$ -	\$ 3,559,737	\$ 3,544,617

City of Highwood

FY17 BUDGET SUMMARY WATER FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
OPERATING REVENUE								
WATER & SEWER PENALTIES	\$ 14,989	\$ 11,000	\$ 16,099	\$ 15,500	\$ 15,500	\$ -	\$ 15,500	\$ 15,500
WATER INCOME	733,254	748,778	754,641	813,125	813,125	-	894,438	983,882
SEWER INCOME	177,056	282,990	295,094	378,427	378,427	-	295,094	295,094
ENVIRONMENTAL SURCHARGE	76,978	83,000	77,691	77,500	77,500	-	77,500	77,500
WATER & SANITATION CONNECTION FEES	664	500	530	500	500	-	500	500
INTEREST INCOME	1,374	1,250	1,781	1,250	1,250	-	1,250	1,250
REFUNDS & OTHER REIMBURSEMENT	90,582	90,000	99,311	90,000	90,000	-	90,000	90,000
MISCELLANEOUS INCOME	13,935	5,000	25,000	10,000	10,000	-	10,000	10,000
SUB-TOTAL	1,108,832	1,222,518	1,270,146	1,386,302	1,386,302	-	1,384,282	1,473,725
NONOPERATING REVENUE								
IEPA LOAN PROCEEDS	-	3,770,000	2,535,170	700,000	700,000	-	-	-
SUB-TOTAL	-	3,770,000	2,535,170	700,000	700,000	-	-	-
TOTAL REVENUE	\$ 1,108,832	\$ 4,992,518	\$ 3,805,316	\$ 2,086,302	\$ 2,086,302	\$ -	\$ 1,384,282	\$ 1,473,725

City of Highwood

FY17 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PERSONNEL								
SALARIES	\$ 161,831	\$ 167,867	\$ 183,986	\$ 166,209	\$ 166,209	\$ -	\$ 171,195	\$ 176,331
OVERTIME	15,184	14,000	11,760	14,000	14,000	-	14,750	15,500
SUB-TOTAL	177,015	181,867	195,746	180,209	180,209	-	185,945	191,831
BENEFITS								
HEALTH INSURANCE	31,987	36,288	35,316	27,885	27,885	-	32,068	36,878
LIFE INSURANCE	298	250	204	250	250	-	250	250
UNEMPLOYMENT INSURANCE	890	1,000	-	1,000	1,000	-	1,000	1,000
FICA	10,638	11,276	12,136	11,173	11,173	-	11,529	11,894
MEDICARE	2,488	2,637	2,838	2,613	2,613	-	2,696	2,782
IMRF	18,908	20,842	23,489	21,625	21,625	-	22,313	23,020
WORKERS COMP	12,383	15,000	18,600	19,000	19,000	-	19,000	19,000
AUTOMOTIVE ALLOWANCE	419	-	95	-	-	-	-	-
SUB-TOTAL	78,010	87,293	92,678	83,546	83,546	-	88,856	94,823
OPERATING COSTS								
BUILDING MAINTENANCE	12,544	10,000	10,000	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	25,727	30,000	20,319	25,000	25,000	-	25,000	25,000
VEHICLE MAINTENANCE	1,093	1,000	910	1,000	1,000	-	1,000	1,000
OTHER MAINTENANCE	-	1,000	-	500	500	-	500	500
PUMP REPAIR & MAINTENANCE	19	7,500	17,073	15,000	15,000	-	15,000	15,000
HYDRANTS & MAINS MAINTENANCE	72,542	80,000	160,000	100,000	100,000	-	100,000	100,000
LIFT STATION MAINTENANCE	-	3,500	-	3,500	3,500	-	3,500	3,500
OFFICE EQUIP MAINTENANCE	-	1,000	-	1,000	1,000	-	1,000	1,000
WATER ANALYSIS	5,029	5,000	5,379	5,250	5,250	-	5,250	5,250
WATER USAGE - CITY OF HIGHLAND PARK	216	80,000	4,500	80,000	80,000	-	-	-
LEAK DETECTIONS	18,745	6,250	2,925	6,250	6,250	-	6,250	6,250
SEDIMENT DISPOSAL	1,000	5,000	1,500	3,000	3,000	-	3,000	3,000
CLEANING & TELEVISIONING SEWER	-	2,000	3,000	2,000	2,000	-	2,000	2,000
ACCOUNTING	16,800	20,700	20,700	20,700	20,700	-	20,700	20,700
ENGINEERING	90,947	45,000	124,089	90,000	90,000	-	50,000	50,000
LEGAL	10,282	12,500	95,000	12,500	12,500	-	12,500	12,500
BANK CHARGES	9	100	5	100	100	-	100	100
CREDIT CARD FEES	1,708	2,000	2,139	2,200	2,200	-	2,200	2,200
COMPUTER SUPPORT	1,918	1,000	2,684	2,000	2,000	-	2,000	2,000
POSTAGE	2,139	4,000	3,720	4,000	4,000	-	4,000	4,000
TELEPHONE	2,924	3,500	4,019	4,000	4,000	-	4,000	4,000
PUBLISHING/ADV/PROMO	83	1,000	-	500	500	-	500	500
PRINTING	-	100	-	100	100	-	100	100
DUES & MEMBERSHIPS	-	500	-	500	500	-	500	500
TRAVEL EXPENSES	-	100	103	100	100	-	100	100
TRAINING	100	500	100	500	500	-	500	500

City of Highwood

FY16 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PUBLICATIONS	-	500	-	500	500	-	500	500
UTILITIES	36,501	37,500	33,128	37,500	37,500	-	37,500	37,500
LIABILITY INSURANCE	16,830	19,103	15,776	17,354	17,354	-	19,089	20,998
MISC. CONTRACT SERVICES	14,554	50,000	27,047	80,000	80,000	-	80,000	80,000
MAINT SUPPLIES - BUILDING	774	850	627	850	850	-	850	850
MAINT SUPPLIES - VEHICLE	740	500	200	500	500	-	500	500
OFFICE SUPPLIES	73	200	125	200	200	-	200	200
OPERATING SUPPLIES	30,281	38,000	17,513	38,000	38,000	-	38,000	38,000
UNIFORMS	1,067	500	1,292	750	750	-	750	750
AUTOMOTIVE FUEL/OIL	893	2,000	681	2,000	2,000	-	2,000	2,000
FISCAL AGENT FEES	1,630	3,500	1,700	2,500	2,500	-	2,500	2,500
MISCELLANEOUS EXPENSE	-	1,000	1,400	1,000	1,000	-	1,000	1,000
SUB-TOTAL	367,168	476,903	577,651	570,854	570,854	-	452,589	454,498
CAPITAL								
THREE YEAR CAPITAL PLAN	-	120,000	-	47,000	47,000	-	75,000	25,000
IEPA CAPITAL PROJECTS	-	3,770,000	2,535,170	700,000	700,000	-	-	-
IL EPA LOAN REPAYMENT	-	75,250	75,250	185,000	185,000	-	311,250	311,250
BOND EXPENSE	248,782	405,112	409,620	410,604	410,604	-	403,524	401,444
EQUIPMENT	52,316	10,000	10,000	10,000	10,000	-	10,000	10,000
SUB-TOTAL	301,098	4,380,362	3,030,040	1,352,604	1,352,604	-	799,774	747,694
TOTAL EXPENDITURES	\$ 923,290	\$ 5,126,425	\$ 3,896,115	\$ 2,187,212	\$ 2,187,212	\$ -	\$ 1,527,164	\$ 1,488,845

City of Highwood

FY17 BUDGET SUMMARY GARBAGE FUND

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
GARBAGE FUND REVENUE	\$ 307,348	\$ 308,682	\$ 306,233	\$ 308,033	\$ 308,033	\$ -	\$ 293,244	\$ 301,601
TOTAL REVENUE	\$ 307,348	\$ 308,682	\$ 306,233	\$ 308,033	\$ 308,033	\$ -	\$ 293,244	\$ 301,601
DEPARTMENT EXPENDITURES								
GARBAGE	259,902	274,323	254,160	545,663	545,663	-	326,432	337,823
TOTAL EXPENDITURES	\$ 259,902	\$ 274,323	\$ 254,160	\$ 545,663	\$ 545,663	\$ -	\$ 326,432	\$ 337,823
REVENUE OVER (UNDER) EXPENDITURES	47,446	34,359	52,073	(237,630)	(237,630)	-	(33,188)	(36,222)
BEGINNING NET POSITION	197,939	245,385	245,385	297,458	297,458	-	59,828	26,640
ENDING NET POSITION	\$ 245,385	279,744	\$ 297,458	\$ 59,828	\$ 59,828	\$ -	\$ 26,640	\$ (9,582)

City of Highwood

FY17 BUDGET SUMMARY GARBAGE FUND - REVENUE

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY18 FORECAST	FY19 FORECAST
REVENUE								
REFUSE PENALTIES	\$ 4,206	\$ 5,010	\$ 4,276	\$ 4,361	\$ 4,361	\$ -	3,938.20	4,076.03
REFUSE BILLINGS	240,350	249,197	244,311	249,197	249,197	-	225,031.20	232,907.29
GARBAGE STICKERS	7,190	8,000	6,082	8,000	8,000	-	9,800.00	10,143.00
INTEREST	218	225	251	225	225	-	225.00	225.00
FRANCHISE FEES	49,133	40,000	45,063	40,000	40,000	-	48,000.00	48,000.00
MISC. INCOME	<u>6,250</u>	<u>6,250</u>	<u>6,250</u>	<u>6,250</u>	<u>6,250</u>	-	<u>6,250.00</u>	<u>6,250.00</u>
SUB-TOTAL	307,348	308,682	306,233	308,033	308,033	-	293,244.40	301,601.32
TOTAL REVENUE	\$ 307,348	\$ 308,682	\$ 306,233	\$ 308,033	\$ 308,033	\$ -	293,244.40	301,601.32

City of Highwood

FY17 BUDGET SUMMARY GARBAGE FUND - EXPENDITURES

ACCOUNT	FY15 ACTUAL	FY16 BUDGET	FY16 ESTIMATED ACTUAL	FY17 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FY18 FORECAST	FY19 FORECAST
PERSONNEL								
SALARIES REGULAR	\$ 29,757	\$ 38,662	\$ 29,814	\$ 65,218	\$ 65,218	\$ -	\$ 67,174	\$ 69,189
SUB-TOTAL	29,757	38,662	29,814	65,218	65,218	-	67,174	69,189
BENEFITS								
HEALTHCARE - GARBAGE	6,995	7,970	7,219	7,632	7,632	-	8,777	10,094
UNEMPLOYMENT INSURANCE	178	250	-	250	250	-	250	250
FICA	1,729	2,397	1,742	4,043	4,043	-	4,165	4,290
MEDICARE	404	561	408	946	946	-	974	1,003
IMRF - GARBAGE	2,641	4,431	2,709	7,826	7,826	-	8,061	7,990
SUB-TOTAL	11,948	15,609	12,078	20,697	20,697	-	22,227	23,626
OPERATING COSTS								
ACCOUNTING SERVICES	6,494	4,000	3,130	4,000	4,000	-	4,000	4,000
CREDIT CARD FEES	760	850	759	850	850	-	1,000	1,100
POSTAGE	1,342	1,500	1,480	1,500	1,500	-	1,500	1,500
DUES & MEMBERSHIPS	2,059	3,000	2,058	3,000	3,000	-	3,000	3,000
REFUSE BILLING EXPENSE	206,124	208,202	204,120	247,898	247,898	-	225,031	232,907
GARBAGE PICKUP FACILITY MAINTENANCE	-	-	-	200,000	200,000	-	-	-
OPERATING SUPPLIES	1,419	2,500	721	2,500	2,500	-	2,500	2,500
SUB-TOTAL	218,197	220,052	212,268	459,748	459,748	-	237,031	245,007
TOTAL EXPENDITURES	\$ 259,902	\$ 274,323	\$ 254,160	\$ 545,663	\$ 545,663	\$ -	\$ 326,432	\$ 337,823