

City of Highwood



Annual Budget Fiscal Year 2018



www.cityofhighwood.org

FISCAL YEAR 2018 BUDGET



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

CITY OF HIGHWOOD

FISCAL YEAR 2018 BUDGET

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CITY OF HIGHWOOD

FISCAL YEAR 2018 BUDGET

Introduction

Principal Officials

Transmittal Letter



ANNUAL BUDGET

CITY OF HIGHWOOD, ILLINOIS

FOR THE FISCAL YEAR
MAY 1, 2017 – APRIL 30, 2018

PRINCIPAL OFFICIALS

CHARLES PECARO
MAYOR

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

SCOTT M. COREN
CITY MANAGER

DAVID A. GONZALEZ
FINANCE DIRECTOR

CITY OF HIGHWOOD

TO: Mayor Charles Pecaro
City Council

RE: Budget Transmittal Letter – Fiscal Year 2017/2018

DATE: June 20, 2017

It is our pleasure to submit the fiscal year 2017-18 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 third 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 repairs to streets and sidewalks in the community
- 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
- A full time professional for rental unit inspections
- Payment to Highland Park to provide emergency services for the community
- Funding to maintain the popular community recreation center
- Funding for the NSSRA, which provides recreational programs and opportunities for residents with special needs

New highlights include:

- Funds for the resurfacing of Michigan Avenue and North Central Avenue
- The complete replacement of all deficient sidewalks in the community for the first time
- Funds to line the sanitary sewer on North Central Avenue
- An investment to continue the planting of trees in the community
- An investment to add improvements to Everts Park
- An increased focus on code and residential housing enforcement
- Funds to add “Welcome” signs to the community
- Beautification project money to be spent periodically throughout the year

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

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

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

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

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

General Fund

Revenues. Budgeted revenues within the General Fund are \$5,041,183, an increase of \$188,955, or 3.9%, from the prior year. Property tax receipts are budgeted at \$1,271,191, a 2.6% increase over the previous year, and they constitute 25.2% of General Fund revenue.

A major source of intergovernmental revenue is state sales taxes. Sales tax receipts, which make up 26.3% of fund revenues, are budgeted at \$1,324,664.

Expenditures. The total General Fund expenditure budget is \$5,403,497, an increase of \$403,454, or 8.1%, from the prior year.

Overall, budgeted General Fund expenditures of \$5,403,497 exceed budgeted revenues of \$5,041,183 by \$362,314.

Enterprise Funds

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

The spending request for the Enterprise Funds is \$1,842,339 and is funded by operating revenues of \$1,750,658.

CITY OF HIGHWOOD

FISCAL YEAR 2018 BUDGET

Financial

Fund Structure and Budget Overview

Budget Calendar

Budgeted Revenue 2016/17 vs 2017/18- All Funds

Budgeted Expenses 2016/17 vs 2017/18- All Funds

Budgeted Revenue by Source 2016/17 vs 2017/18- General Fund

Budgeted Revenue by Source 2017/18- General Fund

Budgeted Expenses by Department 2016/17 vs 2017/18- General Fund

Schedule of Anticipated Fund Balances 2017/18- 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's two special revenue funds are the Motor Fuel Tax Fund and the E-911 Fund, both of which are non-major funds.

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 17.

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

The City's proprietary funds include the following:

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

1. The Waterworks & Sewerage Fund

- Governmental water operations are established as enterprise funds. An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.

- Water fund revenues and expenditures are accounted for in a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other government activities.
- The intent of the water fund is that the costs of providing water to the general public on a continuing basis be financed by user charges of the system. Sufficient user fees should be established to ensure that the utility can operate on a self-sustaining basis.
- The customers of our water fund include Highwood residents and approximately 20 non-residents located around our direct border.

2. Explanation of our water rate analysis

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

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

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

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

- **Units Billed** – All customers of the water system are billed based on readings from their water meter. The rate is charged based on 100 cubic feet of water billed. Since December 2015 the rate has been \$3.78 per unit.

- **Environmental Fee** – All customers are also charged an environmental fee of \$0.39 per unit that goes directly into water revenues.
- **Sewer Charge** – The sewer charge is \$1 per unit for sanitary sewer service.
- **Meter Charge** – There is a \$10 charge per billing period to pay for the electronic meters. The payments for the meters runs through FYE 2023.
- **Other Water Revenues** - There are also several additional categories of water revenue such as interest on money in the bank, tap on fees for new customers joining the water system, meter readings requested by residents or landlords and inspection fees.

The City's fiduciary funds include the following:

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

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

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 2017/18

- | | |
|--|----------|
| 1. The Finance Department prepares preliminary budget estimates and discusses budget policies for forthcoming year | 11/01/16 |
| 2. Distributed budget worksheets to departments | 12/01/16 |
| 3. Departments complete and return budget requests to the Finance Department | 12/21/16 |
| 4. Treasurer display of Tentative Budget | 06/09/17 |
| 5. Revised Draft Provided to City Council | 06/20/17 |
| 6. Treasurer finalizes budget with Mayor & City Council | 06/20/17 |

Budget Summary

Revenue Budget	All Funds			
	<u>2016/2017</u>	<u>2017/2018</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>	\$ 4,852,228	\$ 5,041,183	\$ 188,955	3.9%
<u>Capital Projects Funds</u>				
Capital Projects Fund	200,000	740,000	540,000	270.0%
TIF Capital Projects Fund	466,500	540,179	73,679	15.8%
Total Capital Projects Funds	<u>666,500</u>	<u>1,280,179</u>	<u>613,679</u>	<u>92.1%</u>
<u>Debt Service Fund</u>	203,028	200,967	(2,061)	-1.0%
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund	100,100	130,100	30,000	30.0%
E-911 Fund	85,100	-	(85,100)	-100.0%
Library	244,766	259,460	14,694	6.0%
Total Special Revenue Funds	<u>429,966</u>	<u>389,560</u>	<u>(40,406)</u>	<u>-9.4%</u>
<u>Enterprise Funds</u>				
Waterworks & Sewerage Fund	2,086,302	1,419,750	(666,552)	-31.9%
Garbage Fund	308,033	330,908	22,875	7.4%
Total Enterprise Funds	<u>2,394,335</u>	<u>1,750,658</u>	<u>(643,677)</u>	<u>-26.9%</u>
Total All Funds	<u>\$ 8,546,057</u>	<u>\$ 8,662,547</u>	<u>\$ 116,490</u>	<u>1.4%</u>

Budget Summary

Expense Budget	All Funds			
	<u>2016/2017</u>	<u>2017/2018</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>	\$ 5,000,043	\$ 5,403,497	\$ 403,454	8.1%
<u>Capital Projects Fund</u>				
Capital Projects Fund	250,000	740,000	490,000	196.0%
TIF Capital Projects Fund	<u>774,357</u>	<u>838,207</u>	<u>63,850</u>	<u>8.2%</u>
Total Capital Projects Funds	<u>1,024,357</u>	<u>1,578,207</u>	<u>553,850</u>	<u>54.1%</u>
<u>Debt Service Fund</u>	203,028	200,803	(2,225)	-1.1%
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund	100,000	125,000	25,000	25.0%
E-911 Fund	85,100	-	(85,100)	-100.0%
Library	<u>575,241</u>	<u>259,460</u>	<u>(315,781)</u>	<u>-54.9%</u>
Total Special Revenue Funds	<u>760,341</u>	<u>384,460</u>	<u>(315,781)</u>	<u>-41.5%</u>
<u>Enterprise Funds</u>				
Waterworks & Sewerage Fund	2,187,212	1,494,679	(692,533)	-31.7%
Garbage Fund	<u>545,663</u>	<u>347,660</u>	<u>(198,003)</u>	<u>-36.3%</u>
Total Enterprise Funds	<u>2,732,875</u>	<u>1,842,339</u>	<u>(890,536)</u>	<u>-32.6%</u>
Total All Funds	<u>\$ 9,720,644</u>	<u>\$ 9,409,306</u>	<u>\$ (311,338)</u>	<u>-3.2%</u>

Budget Summary

Revenue by Source	General Fund		
	<u>2016/2017</u>	<u>2017/2018</u>	<u>Difference</u>
<u>Taxes</u>			
Property Taxes	\$ 1,238,600	\$ 1,271,191	\$ 32,591
Other Taxes	457,000	440,000	(17,000)
Total Taxes	<u>1,695,600</u>	<u>1,711,191</u>	<u>15,591</u>
<u>Licenses & Permits</u>			
Liquor License	110,000	110,000	-
Vehicle License	140,000	125,000	(15,000)
Business License	7,500	7,500	-
Grease Trap Fees	1,500	1,500	-
Other Licenses	30,000	30,000	-
Building Permits	90,000	80,000	(10,000)
Parking Stickers & Meters	40,000	40,000	-
Cable Franchise Fee	46,000	46,000	-
Valet Parking Permits	3,000	3,000	-
Miscellaneous Permits	2,000	2,500	500
Total Licenses & Permits	<u>470,000</u>	<u>445,500</u>	<u>(24,500)</u>
<u>Intergovernmental</u>			
Illinois State Income Tax	551,310	551,310	-
Personal Property Replacement Tax	7,300	7,300	-
Sales Tax	518,000	541,253	23,253
Home Rule Sales Tax	660,000	783,411	123,411
911 Dispatch	-	36,000	36,000
Local Use Tax	127,018	127,018	-
Total Intergovernmental	<u>1,863,628</u>	<u>2,046,292</u>	<u>182,664</u>

Budget Summary

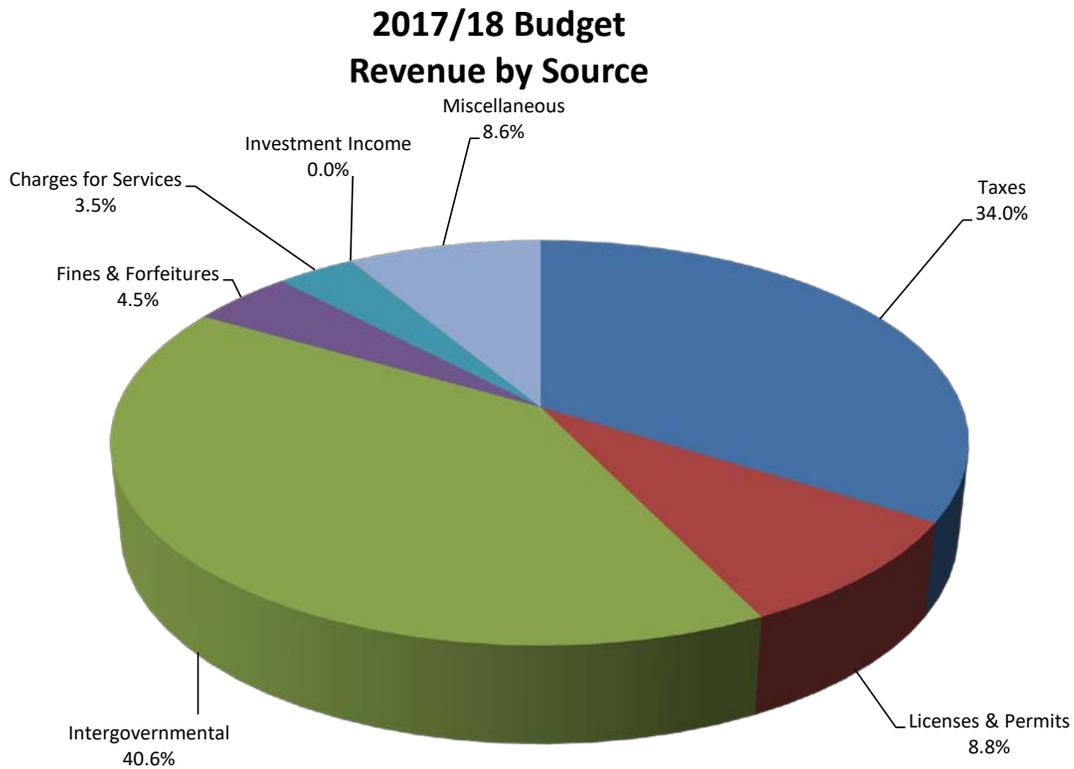
Revenue by Source	General Fund		
	<u>2016/2017</u>	<u>2017/2018</u>	<u>Difference</u>
<u>Fines & Forfeitures</u>			
Court Fines	55,000	45,000	(10,000)
Police Fines	30,000	30,000	-
Police Administrative Fees	2,000	1,700	(300)
Zoning/Planning Fees	2,500	2,500	-
Building Fees	6,000	6,000	-
Rental Inspection Fees	60,000	112,000	52,000
Ambulance Services Fees	10,000	-	(10,000)
Police Vehicle Seizures	25,000	25,000	-
Miscellaneous	5,000	5,000	-
Total Fines & Forfeitures	<u>195,500</u>	<u>227,200</u>	<u>31,700</u>
<u>Charges for Services</u>			
Sale of Property	100,000	75,000	(25,000)
Alarm Systems & Calls	100,000	100,000	-
Recycling Rebate	1,500	1,000	(500)
Total Charges for Services	<u>201,500</u>	<u>176,000</u>	<u>(25,500)</u>
<u>Miscellaneous</u>			
Antenna Rentals	259,000	259,000	-
Miscellaneous Property Rentals	6,000	6,000	-
Refunds & Reimbursements	10,000	10,000	-
Park Rentals	140,000	150,000	10,000
Donations	8,000	7,000	(1,000)
Miscellaneous	2,000	2,000	-
Total Miscellaneous	<u>425,000</u>	<u>434,000</u>	<u>9,000</u>
<u>Investment Income</u>			
	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total	<u><u>\$ 4,852,228</u></u>	<u><u>\$ 5,041,183</u></u>	<u><u>\$ 188,955</u></u>

Budget Summary

Summary of Revenue

General Fund

Source	2016/2017	2017/2018	Dollar Change	Percent Change
Taxes	\$ 1,695,600	\$ 1,711,191	\$ 15,591	0.9%
Licenses & Permits	470,000	445,500	(24,500)	-5.2%
Intergovernmental	1,863,628	2,046,292	182,664	9.8%
Fines & Forfeitures	195,500	227,200	31,700	16.2%
Charges for Services	201,500	176,000	(25,500)	-12.7%
Investment Income	1,000	1,000	-	0.0%
Miscellaneous	425,000	434,000	9,000	2.1%
Total	\$ 4,852,228	\$ 5,041,183	\$ 188,955	3.9%

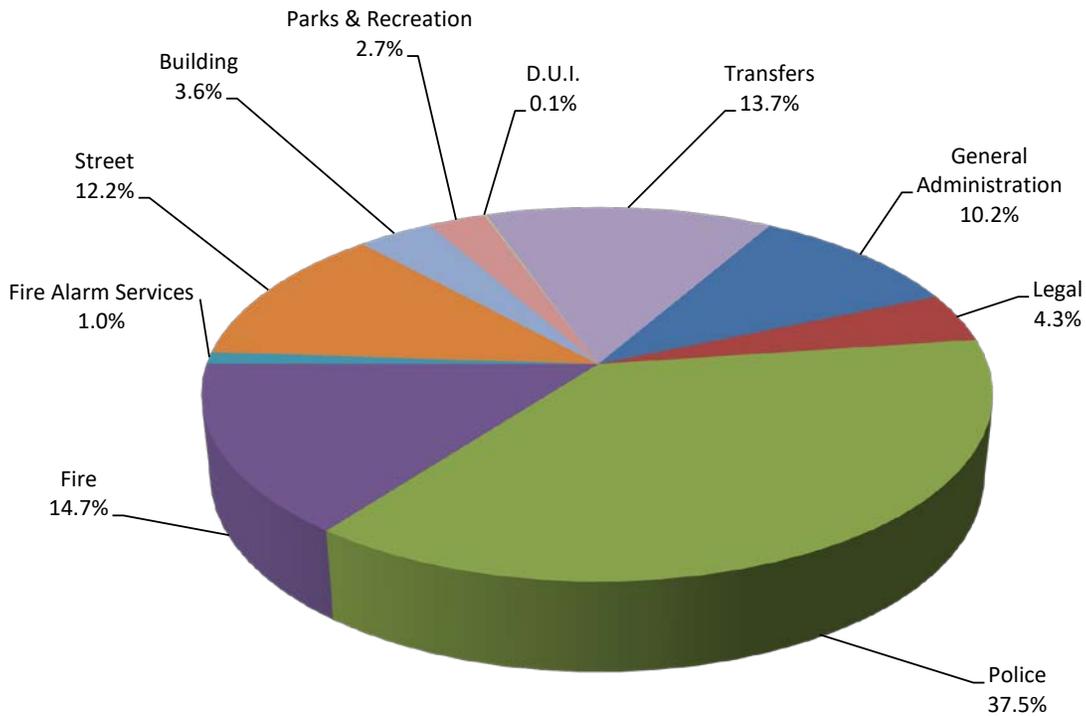


Budget Summary

General Fund Expenses by Department

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Fund				
General Administration	\$ 503,102	\$ 552,425	\$ 49,323	9.8%
Legal	244,600	230,600	(14,000)	-5.7%
Police	1,974,943	2,026,679	51,736	2.6%
Fire	1,078,589	794,551	(284,038)	-26.3%
Fire Alarm Services	54,861	54,861	-	0.0%
Street	577,885	656,044	78,159	13.5%
Building	215,920	196,055	(19,865)	-9.2%
Parks & Recreation	145,643	147,782	2,139	1.5%
D.U.I.	4,500	4,500	-	0.0%
Transfers	200,000	740,000	540,000	270.0%
Total General Fund	<u>\$ 5,000,043</u>	<u>\$ 5,403,497</u>	<u>\$ 403,454</u>	<u>8.1%</u>

2017/18 Budget Expenses by Department



Budget Summary

Schedule of Anticipated Fund Balances (Excluding Fiduciary Funds)

	Estimated Beginning Balance 5/1/2017	Budgeted Revenue	Budgeted Expenses	Excess/ (Deficit)	Estimated Ending Balance 4/30/2018
General Fund	\$ 1,572,254	\$ 5,041,183	\$ 5,403,497	\$ (362,314)	\$ 1,209,940
Capital Projects Funds					
Capital Projects Fund	(317,531)	740,000	740,000	-	(317,531)
TIF Capital Projects Fund	802,933	540,179	838,207	(298,028)	504,905
Total Capital Projects Funds	485,402	1,280,179	1,578,207	(298,028)	187,374
Debt Service Fund	50,528	200,967	200,803	164	50,692
Special Revenue Funds					
Motor Fuel Tax Fund	70,529	130,100	125,000	5,100	75,629
E-911 Fund	2,330	-	-	-	2,330
Library	507,881	259,460	259,460	-	507,881
Total Special Revenue Funds	580,740	389,560	384,460	5,100	585,840
Enterprise Funds					
Waterworks & Sewerage Fund	3,646,460	1,419,750	1,494,679	(74,929)	3,571,531
Garbage Fund	78,305	330,908	347,660	(16,752)	61,553
Total Enterprise Funds	3,724,765	1,750,658	1,842,339	(91,681)	3,633,084
All Funds	<u>\$ 6,413,689</u>	<u>\$ 8,662,547</u>	<u>\$ 9,409,306</u>	<u>\$ (746,759)</u>	<u>\$ 5,666,930</u>

CITY OF HIGHWOOD

FISCAL YEAR 2018 BUDGET

Appendix A

Detailed Budget Report



City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
GENERAL FUND REVENUE	<u>\$ 5,122,902</u>	<u>\$ 4,852,228</u>	<u>\$ 5,159,525</u>	<u>\$ 5,041,183</u>	<u>\$ 4,916,183</u>	<u>\$ 125,000</u>	<u>\$ 5,002,403</u>	<u>\$ 5,032,598</u>
TOTAL REVENUE	\$ 5,122,902	\$ 4,852,228	\$ 5,159,525	\$ 5,041,183	\$ 4,916,183	\$ 125,000	\$ 5,002,403	\$ 5,032,598
DEPARTMENT EXPENDITURES								
ADMINISTRATIVE	459,153	483,103	588,929	552,425	546,925	5,500	565,744	578,254
LEGAL	140,347	244,600	145,100	230,600	230,600	-	190,600	190,600
POLICE	1,875,681	1,957,944	1,917,676	2,026,679	2,026,679	-	2,090,320	2,139,141
FIRE	1,394,693	1,078,590	1,132,443	794,551	794,551	-	805,895	832,775
FIRE ALARM (DEPT. 23)	64,716	54,861	54,861	54,861	54,861	-	54,861	54,861
STREETS	651,694	577,885	667,745	656,044	656,044	-	838,628	836,007
BUILDING	104,135	215,920	163,200	196,055	196,055	-	199,927	203,989
PARKS & RECREATION	107,428	145,643	142,098	147,782	147,782	-	150,789	153,974
DUI	-	4,500	2,800	4,500	4,500	-	4,500	4,500
2% FIRE INSURANCE	5,773	-	-	-	-	-	-	-
PARKING	<u>13,553</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	4,817,173	4,763,046	4,817,851	4,663,497	4,657,997	5,500	4,901,265	4,994,100
OTHER FINANCING USES	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>740,000</u>	<u>-</u>	<u>740,000</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ 4,817,173	\$ 4,963,046	\$ 5,017,851	\$ 5,403,497	\$ 4,657,997	\$ 745,500	\$ 4,901,265	\$ 4,994,100
REVENUE OVER (UNDER) EXPENDITURES	305,729	(110,818)	141,674	(362,314)	258,186	(620,500)	101,138	38,498
BEGINNING FUND BALANCE	1,124,851	1,430,580	1,430,580	1,572,254	1,572,254	-	1,209,940	1,311,078
ENDING FUND BALANCE	\$ 1,430,580	1,319,762	\$ 1,572,254	\$ 1,209,940	\$ 1,830,440	\$ (620,500)	\$ 1,311,078	\$ 1,349,576

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
REVENUE								
LOCAL TAXES								
REAL ESTATE TAX - CORPORATE	\$ 751,171	\$ 832,452	\$ 832,453	\$ 823,051	\$ 823,051	\$ -	\$ 823,051	\$ 823,051
REAL ESTATE TAX - POLICE PENSION	267,185	268,533	268,534	309,839	309,839	-	331,528	354,735
REAL ESTATE TAX - FIRE PENSION	120,163	92,615	92,616	93,301	93,301	-	99,832	106,820
REAL ESTATE TAX - NSSRA	44,730	45,000	45,000	45,000	45,000	-	45,000	45,000
UTILITY TAX - TELECOMMUNICATION	139,146	115,000	115,000	115,000	115,000	-	110,000	110,000
UTILITY TAX - ELECTRIC	124,228	130,000	140,000	130,000	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	68,958	95,000	70,000	80,000	80,000	-	80,000	80,000
2% FOREIGN FIRE TAX	-	2,000	-	-	-	-	-	-
GASOLINE TAX	118,715	115,000	115,000	115,000	115,000	-	115,000	115,000
SUB-TOTAL	1,634,296	1,695,600	1,678,603	1,711,191	1,711,191	-	1,734,411	1,764,606
LICENSE REVENUE								
LIQUOR LICENSES	132,797	110,000	120,000	110,000	110,000	-	110,000	110,000
VEHICLE LICENSES	133,570	140,000	125,000	125,000	-	125,000	125,000	125,000
BUSINESS LICENSES	8,000	7,500	7,500	7,500	7,500	-	7,500	7,500
GREASE TRAP FEES	1,610	1,500	1,540	1,500	1,500	-	1,500	1,500
OTHER LICENSES	37,905	30,000	35,000	30,000	30,000	-	30,000	30,000
SUB-TOTAL	313,882	289,000	289,040	274,000	149,000	125,000	274,000	274,000
PERMIT REVENUE								
BUILDING PERMITS	108,422	90,000	65,000	80,000	80,000	-	80,000	80,000
PARKING REVENUES	53,280	40,000	44,000	40,000	40,000	-	40,000	40,000
CABLE FRANCHISE FEES	57,316	46,000	46,000	46,000	46,000	-	46,000	46,000
VALET PARKING PERMITS	3,000	3,000	4,500	3,000	3,000	-	3,000	3,000
MISCELLANEOUS PERMITS	4,050	2,000	2,500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	226,068	181,000	162,000	171,500	171,500	-	171,500	171,500
INTERGOVERNMENTAL REVENUE								
STATE INCOME TAX	547,864	551,310	550,000	551,310	551,310	-	551,310	551,310
PERSONAL PROPERTY REPLACEMENT TAX	6,886	7,300	6,800	7,300	7,300	-	7,300	7,300
GRANTS	9,070	-	87,000	-	-	-	-	-
SALES TAX - REGULAR	508,518	518,000	541,253	541,253	541,253	-	541,253	541,253
SALES TAX - HOME RULE	702,143	660,000	783,411	783,411	783,411	-	783,411	783,411
911 DISPATCH	-	-	-	36,000	36,000	-	36,000	36,000
LOCAL USE TAX	124,769	127,018	120,000	127,018	127,018	-	127,018	127,018
SUB-TOTAL	1,899,250	1,863,628	2,088,464	2,046,292	2,046,292	-	2,046,292	2,046,292

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
FINES & FORFEITURES								
COURT FINES	46,982	55,000	36,000	45,000	45,000	-	45,000	45,000
POLICE FINES	30,865	30,000	30,000	30,000	30,000	-	30,000	30,000
PD BOOT, ADMIN, VEHICLE STORAGE	1,700	2,000	1,700	1,700	1,700	-	1,700	1,700
PD SEIZED VEHICLES	25,600	25,000	5,000	25,000	25,000	-	25,000	25,000
DUI FINES	-	-	35	-	-	-	-	-
COLLECTIONS	23,679	-	-	-	-	-	-	-
ZONING/PLANNING FEES	2,700	2,500	2,500	2,500	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	6,632	6,000	6,000	6,000	6,000	-	6,000	6,000
RENTAL INSPECTION FEES	48,430	60,000	145,000	112,000	112,000	-	125,000	125,000
MISCELLANEOUS FEES & FINES	9,523	5,000	10,000	5,000	5,000	-	5,000	5,000
NORDSTROM FUND	374	-	98	-	-	-	-	-
AMBULANCE SERVICE	87,611	10,000	3,620	-	-	-	-	-
SUB-TOTAL	284,096	195,500	239,953	227,200	227,200	-	240,200	240,200
CHARGES FOR SERVICES								
SALE OF PROPERTY	61,200	100,000	20,000	75,000	75,000	-	-	-
ALARM SYSTEMS & CALLS	120,323	100,000	100,000	100,000	100,000	-	100,000	100,000
RECYCLING REBATE	1,027	1,500	775	1,000	1,000	-	1,000	1,000
MISC CHARGES FOR SERVICE	200	-	200	-	-	-	-	-
SUB-TOTAL	182,750	201,500	120,975	176,000	176,000	-	101,000	101,000
MISCELLANEOUS INCOME								
INTEREST ON INVESTMENTS	1,803	1,000	5,000	1,000	1,000	-	1,000	1,000
ANTENNA RENTALS	350,196	259,000	347,890	259,000	259,000	-	259,000	259,000
MISCELLANEOUS PROPERTY RENTAL	6,000	6,000	8,000	6,000	6,000	-	6,000	6,000
REFUNDS & REIMBURSEMENTS	39,049	10,000	49,000	10,000	10,000	-	10,000	10,000
PARK/REC RENTALS	171,912	140,000	150,000	150,000	150,000	-	150,000	150,000
SPECIAL RECREATION DONATION	7,700	8,000	10,000	7,000	7,000	-	7,000	7,000
SPECIAL EVENT	1,702	-	-	-	-	-	-	-
MISCELLANEOUS INCOME	4,198	2,000	10,600	2,000	2,000	-	2,000	2,000
SUB-TOTAL	582,560	426,000	580,490	435,000	435,000	-	435,000	435,000
TOTAL REVENUE	\$ 5,122,902	\$ 4,852,228	\$ 5,159,525	\$ 5,041,183	\$ 4,916,183	\$ 125,000	\$ 5,002,403	\$ 5,032,598

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PERSONNEL								
SALARIES	\$ 184,590	\$ 171,496	\$ 168,000	\$ 195,730	\$ 195,730	\$ -	\$ 202,676	\$ 208,595
OVERTIME	636	5,000	1,500	5,000	5,000	-	5,000	5,000
SUB-TOTAL	185,226	176,496	169,500	200,730	200,730	-	207,676	213,595
BENEFITS								
HEALTH INSURANCE	46,955	24,697	39,000	28,847	28,847	-	30,245	31,712
LIFE INSURANCE	439	510	510	-	-	-	-	-
UNEMPLOYMENT INSURANCE	360	3,300	3,300	3,300	3,300	-	3,400	3,500
FICA	11,422	10,943	10,509	12,445	12,445	-	12,876	13,243
MEDICARE	2,671	2,559	2,458	2,911	2,911	-	3,011	3,097
IMRF	19,458	21,181	20,340	24,088	24,088	-	24,921	25,631
WORKERS COMP	676	8,017	612	750	750	-	825	908
AUTOMOTIVE ALLOWANCE	656	2,000	2,000	2,000	2,000	-	2,000	2,000
SUB-TOTAL	82,637	73,207	78,729	74,341	74,341	-	77,278	80,091
OPERATING COSTS								
BUILDING MAINTENANCE	8,167	14,500	107,000	14,500	14,500	-	14,500	14,500
EQUIPMENT MAINTENANCE	-	5,000	1,000	5,000	5,000	-	5,000	5,000
ACCOUNTING	52,435	48,300	48,300	54,600	54,600	-	54,600	54,600
AUDITING	39,800	39,000	39,300	39,000	39,000	-	39,000	39,000
PAYROLL SERVICE	4,512	4,300	4,300	4,300	4,300	-	4,300	4,300
COMPUTER SUPPORT	9,271	15,000	15,000	15,000	15,000	-	15,000	15,000
OTHER PROFESSIONAL SERVICES	4,066	4,000	6,200	4,000	4,000	-	4,000	4,000
POSTAGE	2,730	5,000	1,800	4,000	4,000	-	4,000	4,000
TELEPHONE	5,549	5,000	6,000	6,000	6,000	-	6,000	6,000
PUBLISHING/ADV/PROMO	1,260	5,000	1,000	5,000	5,000	-	5,000	5,000
PRINTING	822	2,000	2,200	2,000	2,000	-	2,000	2,000
DUES	9,755	14,500	11,000	14,500	14,500	-	14,500	14,500
TRAVEL EXPENSE	160	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	4,490	6,000	6,000	9,000	9,000	-	9,000	9,000
MEALS	-	300	300	300	300	-	300	300
UTILITIES	3,768	2,200	4,000	4,000	4,000	-	4,000	4,000
MISCELLANEOUS SERVICE CONTRACTS	16,778	23,500	48,000	33,500	33,500	-	33,500	33,500
LIABILITY INSURANCE	7,387	17,000	17,000	34,354	34,354	-	37,789	41,568
OFFICE SUPPLIES	1,490	3,000	3,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	3,721	2,500	3,000	2,500	2,500	-	2,500	2,500
UNIFORMS	25	-	-	-	-	-	-	-
EQUIPMENT LEASE EXPENSE	1,918	3,000	3,500	3,000	3,000	-	3,000	3,000
AUTOMOTIVE FUEL/OIL	497	1,000	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	72	500	500	500	500	-	500	500
CREDIT CARD FEES	1,107	1,500	1,400	1,500	1,500	-	1,500	1,500
SPECIAL EVENT FUND	10,753	4,500	3,000	10,000	4,500	5,500	10,000	10,000
REIMBURSABLE EXPENSES	-	100	100	100	100	-	100	100
REFUNDS	200	100	200	100	100	-	100	100
MISCELLANEOUS EXPENSE	557	5,600	5,600	5,600	5,600	-	5,600	5,600
SUB-TOTAL	191,290	233,400	340,700	277,354	271,854	5,500	280,789	284,568
TOTAL EXPENDITURES	\$ 459,153	\$ 483,103	\$ 588,929	\$ 552,425	\$ 546,925	\$ 5,500	\$ 565,744	\$ 578,254
CAPITAL								
THREE YEAR CAPITAL PLAN	-	20,000	25,000	25,000	-	25,000	30,000	-
EQUIPMENT	7,972	-	-	-	-	-	-	-
SUB-TOTAL	7,972	20,000	25,000	25,000	-	25,000	30,000	-
TOTAL EXPENDITURES	\$ 467,125	\$ 503,103	\$ 613,929	\$ 577,425	\$ 546,925	\$ 30,500	\$ 595,744	\$ 578,254

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
LEGAL								
CITY ATTORNEY - GENERAL CORP MATTERS	\$ 89,722	\$ 130,000	\$ 100,000	\$ 130,000	\$ 130,000	\$ -	\$ 140,000	\$ 140,000
CITY PROSECUTOR - PROSECUTION	40,505	35,000	35,000	35,000	35,000	-	35,000	35,000
CITY PROSECUTOR - RETAINER	9,600	9,600	9,600	9,600	9,600	-	9,600	9,600
LEGAL ZONING	520	20,000	500	6,000	6,000	-	6,000	6,000
LAWSUIT SETTLEMENT	-	50,000	-	50,000	50,000	-	-	-
TOTAL EXPENDITURES	\$ 140,347	\$ 244,600	\$ 145,100	\$ 230,600	\$ 230,600	\$ -	\$ 190,600	\$ 190,600

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 755,011	\$ 881,968	\$ 773,000	\$ 899,166	\$ 899,166	\$ -	\$ 923,010	\$ 950,700
SALARIES - PART-TIME	171,887	75,000	140,000	80,000	80,000	-	80,000	80,000
OVERTIME	71,524	85,000	95,000	95,000	95,000	-	95,000	95,000
SUB-TOTAL	998,422	1,041,968	1,008,000	1,074,166	1,074,166	-	1,098,010	1,125,700
BENEFITS								
HEALTH INSURANCE	168,059	186,702	185,000	213,933	213,933	-	222,243	236,550
LIFE INSURANCE	2,392	3,000	3,200	-	-	-	-	-
UNEMPLOYMENT INSURANCE	2,899	11,500	8,000	11,500	11,500	-	11,500	11,500
FICA	13,359	12,000	11,284	12,000	12,000	-	12,000	12,000
POLICE PENSION CONTRIBUTION	267,185	268,533	268,154	309,839	309,839	-	331,528	354,735
MEDICARE	14,485	15,109	14,616	15,575	15,575	-	15,921	16,323
IMRF	5,038	5,094	5,221	5,221	5,221	-	5,539	5,705
WORKERS COMP	40,658	45,198	45,198	49,910	49,910	-	54,901	60,391
SUB-TOTAL	514,075	547,136	540,673	617,978	617,978	-	653,632	697,204
OPERATING COSTS								
BUILDING MAINTENANCE	5,558	5,000	2,000	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	5,638	3,000	7,700	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	16,757	20,000	17,000	5,000	5,000	-	5,000	5,000
ADMINISTRATIVE HEARING SERVICE	700	1,000	1,000	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	4,206	7,000	5,000	7,000	7,000	-	7,000	7,000
POSTAGE	184	500	500	500	500	-	500	500
TELEPHONE	15,266	6,000	13,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	298	400	400	400	400	-	400	400
PRINTING	232	700	700	700	700	-	700	700
DISPATCHING	146,106	167,677	162,000	162,000	162,000	-	167,000	140,000
DUES	10,307	15,000	11,000	15,000	15,000	-	15,000	15,000
TRAVEL	145	500	500	500	500	-	500	500
TRAINING	12,927	14,000	12,000	15,000	15,000	-	10,000	10,000
UTILITIES	2,865	1,500	1,900	1,500	1,500	-	1,500	1,500
MISC SERVICE CONTRACTS	13,968	14,500	14,500	14,500	14,500	-	14,500	14,500
LIABILITY INSURANCE	12,813	25,000	35,000	41,435	41,435	-	45,579	50,136
OFFICE SUPPLIES	1,700	2,000	3,000	2,000	2,000	-	2,000	2,000
OPERATING SUPPLIES	5,303	5,000	12,000	5,000	5,000	-	5,000	5,000
UNIFORMS	13,749	10,000	6,740	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	19,149	30,000	23,000	30,000	30,000	-	30,000	30,000
	287,871	328,777	328,940	334,535	334,535	-	338,679	316,236
DEBT								
	75,313	40,063	40,063	-	-	-	-	-
SUB-TOTAL	75,313	40,063	40,063	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,875,681	\$ 1,957,944	\$ 1,917,676	\$ 2,026,679	\$ 2,026,679	\$ -	\$ 2,090,320	\$ 2,139,141
CAPITAL								
THREE YEAR CAPITAL PLAN	19,354	17,000	10,000	10,000	10,000	-	55,000	-
VEHICLE	-	-	-	240,000	-	240,000	-	-
EQUIPMENT	1,254	-	-	-	-	-	-	-
SUB-TOTAL	20,608	17,000	10,000	250,000	10,000	240,000	55,000	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,896,289	\$ 1,974,944	\$ 1,927,676	\$ 2,276,679	\$ 2,036,679	\$ 240,000	\$ 2,145,320	\$ 2,139,141

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 237,959	\$ 219,000	\$ 90,124	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES - PART-TIME	483,372	91,800	150,010	-	-	-	-	-
OVERTIME	112,606	-	40,810	-	-	-	-	-
SUB-TOTAL	833,937	310,800	280,944	-	-	-	-	-
BENEFITS								
HEALTH INSURANCE	10,800	2,000	1,418	-	-	-	-	-
LIFE INSURANCE	715	150	-	-	-	-	-	-
UNEMPLOYMENT INSURANCE	2,659	16,055	53	-	-	-	-	-
WORKERS COMP	146,771	38,021	4,107	-	-	-	-	-
FICA	35,922	5,692	11,439	-	-	-	-	-
PENSION	120,163	92,615	92,616	93,301	93,301	-	99,832	106,820
MEDICARE	12,532	4,507	4,072	-	-	-	-	-
SUB-TOTAL	329,562	159,040	113,705	93,301	93,301	-	99,832	106,820
OPERATING COSTS								
BUILDING MAINTENANCE	5,999	15,000	1,400	10,000	10,000	-	-	-
EQUIPMENT MAINTENANCE	1,682	1,500	-	-	-	-	-	-
VEHICLE MAINTENANCE	24,313	1,500	4,500	1,500	1,500	-	-	-
EMS EQUIPMENT MAINTENANCE	4,469	-	717	-	-	-	-	-
FIRE EQUIPMENT MAINTENANCE	16,381	1,000	1,150	-	-	-	-	-
COMPUTER SUPPORT	12,236	4,000	-	-	-	-	-	-
POSTAGE	28	-	-	-	-	-	-	-
TELEPHONE	3,073	3,000	2,700	3,000	3,000	-	3,000	3,000
PUBLISHING/PROMO	298	-	-	-	-	-	-	-
PRINTING	181	-	-	-	-	-	-	-
COMMUNICATIONS/OTHER	608	-	-	-	-	-	-	-
DISPATCHING	92,767	93,000	90,000	40,000	40,000	-	40,000	40,000
DUES	6,067	-	-	-	-	-	-	-
TRAINING	8,156	-	2,250	-	-	-	-	-
UTILITIES	2,522	-	2,000	2,000	2,000	-	-	-
MISC CONTRACTUAL SERVICES	7,504	468,750	625,000	643,750	643,750	-	663,063	682,954
LIABILITY INSURANCE	20,041	17,000	5,769	-	-	-	-	-
OFFICE SUPPLIES	1,276	-	-	-	-	-	-	-
OPERATING SUPPLIES	1,827	-	1,177	-	-	-	-	-
UNIFORMS	15,450	-	-	-	-	-	-	-
AUTO FUEL/OIL	6,316	4,000	1,131	1,000	1,000	-	-	-
SUB-TOTAL	231,194	608,750	737,794	701,250	701,250	-	706,063	725,954
TOTAL EXPENDITURES	\$ 1,394,693	\$ 1,078,590	\$ 1,132,443	\$ 794,551	\$ 794,551	\$ -	\$ 805,895	\$ 832,775
CAPITAL								
EQUIPMENT	7,835	-	-	-	-	-	-	-
SUB-TOTAL	7,835	-	-	-	-	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,402,528	\$ 1,078,590	\$ 1,132,443	\$ 794,551	\$ 794,551	\$ -	\$ 805,895	\$ 832,775

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - FIRE ALARM DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ 39,855	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
SUB-TOTAL	39,855	30,000	30,000	30,000	30,000	-	30,000	30,000
CAPITAL								
DEBT	<u>24,861</u>	<u>24,861</u>	<u>24,861</u>	<u>24,861</u>	<u>24,861</u>	-	<u>24,861</u>	<u>24,861</u>
SUB-TOTAL	24,861	24,861	24,861	24,861	24,861	-	24,861	24,861
TOTAL EXPENDITURES	\$ 64,716	\$ 54,861	\$ 54,861	\$ 54,861	\$ 54,861	\$ -	\$ 54,861	\$ 54,861

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 87,243	\$ 55,540	\$ 59,000	\$ 57,206	\$ 57,206	\$ -	\$ 58,922	\$ 60,690
SALARIES - PART-TIME	-	10,000	-	10,000	10,000	-	10,000	10,000
OVERTIME	24,212	17,000	17,000	17,000	17,000	-	17,000	17,000
SUB-TOTAL	111,455	82,540	76,000	84,206	84,206	-	85,922	87,690
BENEFITS								
HEALTH INSURANCE	4,054	2,000	2,000	2,500	2,500	-	2,500	2,500
LIFE INSURANCE	119	500	500	-	-	-	-	-
UNEMPLOYMENT INSURANCE	152	3,058	1,000	3,058	3,058	-	3,058	3,058
FICA	7,232	5,117	4,712	5,221	5,221	-	5,327	5,437
MEDICARE	1,691	1,197	1,102	1,221	1,221	-	1,246	1,272
IMRF	13,728	9,905	9,120	10,105	10,105	-	10,311	10,523
WORKERS COMP	63,933	14,407	12,000	13,272	13,272	-	14,599	16,059
SUB-TOTAL	90,909	36,184	30,434	35,377	35,377	-	37,041	38,848
OPERATING COSTS								
BUILDING MAINTENANCE	12,926	8,000	21,000	8,000	8,000	-	8,000	8,000
EQUIPMENT MAINTENANCE	16,299	10,000	21,000	15,000	15,000	-	15,000	15,000
VEHICLE MAINTENANCE	7,494	10,000	9,300	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	3,000	5,000	3,000	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	124,552	50,000	61,000	62,000	62,000	-	250,000	250,000
STORM SEWER REPAIR	14,735	45,000	53,500	45,000	45,000	-	45,000	45,000
STREET LIGHT REPAIRS	23,517	32,000	56,250	25,000	25,000	-	25,000	25,000
ENGINEERING FEES	-	15,000	2,000	15,000	15,000	-	15,000	15,000
OTHER PROFESSIONAL SERVICES	10,424	4,000	6,750	24,000	24,000	-	24,000	24,000
TELEPHONE	1,835	2,250	2,250	2,250	2,250	-	2,250	2,250
PUBLISHING	44	500	500	500	500	-	500	500
TRAINING	-	500	500	500	500	-	500	500
DUES	-	500	500	500	500	-	500	500
UTILITIES	2,770	44,000	52,000	44,000	44,000	-	44,000	44,000
MISCELLANEOUS SERVICE CONTRACTS	98,264	40,000	75,000	120,000	120,000	-	120,000	120,000
MISCELLANEOUS HAULING DIRT DUMP	4,532	5,000	28,000	15,000	15,000	-	15,000	15,000
LIABILITY INSURANCE	14,826	17,000	17,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	150	250	250	250	250	-	250	250
OPERATING SUPPLIES	12,802	15,000	9,000	15,000	15,000	-	15,000	15,000
SUPPLIES - BUILDING & GROUNDS	927	2,500	2,000	2,500	2,500	-	2,500	2,500
UNIFORMS	330	700	450	700	700	-	700	700
TRAFFIC CONTROL SIGNS	8,488	18,000	16,000	8,000	8,000	-	10,000	10,000
AUTO FUEL/OIL	8,794	10,000	7,000	10,000	10,000	-	10,000	10,000
EQUIPMENT RENTAL	1,887	3,000	3,000	3,000	3,000	-	3,000	3,000
FORESTRY	26,467	45,000	45,000	25,000	25,000	-	25,000	25,000

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
EVERTS PARK	1,744	7,500	10,500	7,500	7,500	-	7,500	7,500
COMMUNITY BEAUTIFICATION	6,550	13,700	10,800	5,000	5,000	-	5,000	5,000
HOLIDAY LIGHTING	785	5,000	500	5,000	5,000	-	5,000	5,000
REIMBURSABLE	-	-	-	-	-	-	-	-
MISCELLANEOUS EXPENSE	427	5,000	2,500	1,000	1,000	-	1,000	1,000
SUB-TOTAL	404,569	414,400	516,550	491,700	491,700	-	683,400	685,270
DEBT	44,761	44,761	44,761	44,761	44,761	-	32,265	24,199
SUB-TOTAL	44,761	44,761	44,761	44,761	44,761	-	32,265	24,199
TOTAL EXPENDITURES	\$ 651,694	\$ 577,885	\$ 667,745	\$ 656,044	\$ 656,044	\$ -	\$ 838,628	\$ 836,007
CAPITAL								
THREE YEAR CAPITAL PLAN	-	-	-	455,000	300,000	155,000	30,000	30,000
SUB-TOTAL	-	-	-	455,000	300,000	155,000	30,000	30,000
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 651,694	\$ 577,885	\$ 667,745	\$ 1,111,044	\$ 956,044	\$ 155,000	\$ 868,628	\$ 866,007

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PERSONNEL								
FULL TIME BUILDING	\$ -	\$ 70,000	\$ 55,000	\$ 69,010	\$ 69,010	\$ -	\$ 71,080	\$ 73,213
SUB-TOTAL	-	70,000	55,000	69,010	69,010	-	71,080	73,213
BENEFITS								
HEALTH INSURANCE	-	19,665	4,000	9,573	9,573	-	10,037	10,523
LIFE INSURANCE	-	150	150	-	-	-	-	-
UNEMPLOYMENT INSURANCE	-	100	100	100	100	-	100	100
FICA	-	4,340	3,800	4,279	4,279	-	4,407	4,539
MEDICARE	-	1,015	900	1,001	1,001	-	1,031	1,062
IMRF	-	8,400	7,000	8,281	8,281	-	8,530	8,786
WORKERS COMP	-	2,000	2,000	2,000	2,000	-	2,000	2,000
UNIFORM ALLOWANCE	-	500	4,000	4,311	4,311	-	4,742	5,216
SUB-TOTAL	-	36,170	21,950	29,545	29,545	-	30,847	32,226
OPERATING COSTS								
PLANNING - COMMUNITY DEVELOP	7,414	5,000	-	5,000	5,000	-	5,000	5,000
OTHER PROFESSIONAL SERVICES	60	-	-	-	-	-	-	-
POSTAGE	84	500	250	500	500	-	500	500
PUBLISHING/ADV/PROMO	331	-	-	-	-	-	-	-
PRINTING	158	250	1,000	1,000	1,000	-	1,000	1,000
TRAINING	-	-	-	1,000	1,000	-	1,000	1,000
PART TIME INSPECTION SERVICES	150	20,000	-	-	-	-	-	-
LIABILITY INSURANCE	912	-	-	5,000	5,000	-	5,500	6,050
OFFICE SUPPLIES	719	-	1,000	1,000	1,000	-	1,000	1,000
REIMBURSABLE EXPENSES	87,815	84,000	84,000	84,000	84,000	-	84,000	84,000
MISCELLANEOUS EXPENSE	6,492	-	-	-	-	-	-	-
SUB-TOTAL	104,135	109,750	86,250	97,500	97,500	-	98,000	98,550
TOTAL EXPENDITURES	\$ 104,135	\$ 215,920	\$ 163,200	\$ 196,055	\$ 196,055	\$ -	\$ 199,927	\$ 203,989

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PERSONNEL								
SALARIES - PART-TIME	\$ 39,693	\$ 44,482	\$ 43,500	\$ 45,492	\$ 45,492	\$ -	\$ 46,857	\$ 48,263
SUB-TOTAL	39,693	44,482	43,500	45,492	45,492	-	46,857	48,263
BENEFITS								
HEALTH INSURANCE	6,200	6,566	5,556	7,531	7,531	-	7,895	8,277
LIFE INSURANCE	93	125	125	-	-	-	-	-
UNEMPLOYMENT INSURANCE	567	2,200	1,000	1,000	1,000	-	1,000	1,000
FICA	2,404	2,758	2,697	2,821	2,821	-	2,905	2,992
MEDICARE	562	645	631	660	660	-	679	700
IMRF	1,805	1,478	1,400	1,478	1,478	-	1,523	1,568
WORKERS COMP	1,225	2,339	2,339	2,800	2,800	-	3,080	3,388
TRAVEL ALLOWANCE	595	600	600	600	600	-	600	600
SUB-TOTAL	13,451	16,711	14,348	16,890	16,890	-	17,682	18,526
OPERATING COSTS								
BUILDING MAINTENANCE	4,406	8,000	10,000	8,000	8,000	-	8,000	8,000
EQUIPMENT MAINTENANCE	283	1,000	1,000	1,000	1,000	-	1,000	1,000
PARK MAINTENANCE	3,326	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	-	50	50	50	50	-	50	50
TELEPHONE	1,522	1,000	1,600	1,750	1,750	-	1,750	1,750
UTILITIES	11,110	12,500	12,500	12,500	12,500	-	12,500	12,500
LIABILITY INSURANCE	1,575	8,500	8,500	8,500	8,500	-	9,350	10,285
OFFICE SUPPLIES	442	300	500	500	500	-	500	500
AUTOMOTIVE FUEL	421	600	600	600	600	-	600	600
NSSRA	28,372	45,000	42,000	45,000	45,000	-	45,000	45,000
MISC EXPENSE - SPEC. REC.	2,827	3,500	3,500	3,500	3,500	-	3,500	3,500
SUB-TOTAL	54,284	84,450	84,250	85,400	85,400	-	86,250	87,185
TOTAL EXPENDITURES	\$ 107,428	\$ 145,643	\$ 142,098	\$ 147,782	\$ 147,782	\$ -	\$ 150,789	\$ 153,974
CAPITAL								
THREE YEAR CAPITAL PLAN	-	-	-	10,000	-	10,000	-	-
SUB-TOTAL	-	-	-	10,000	-	10,000	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 107,428	\$ 145,643	\$ 142,098	\$ 157,782	\$ 147,782	\$ 10,000	\$ 150,789	\$ 153,974

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ -	\$ 2,000	\$ 500	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
SUB-TOTAL	-	2,000	500	2,000	2,000	-	2,000	2,000
CAPITAL								
EQUIPMENT	-	2,500	2,300	2,500	2,500	-	2,500	2,500
SUB-TOTAL	-	2,500	2,300	2,500	2,500	-	2,500	2,500
TOTAL EXPENDITURES	\$ -	\$ 4,500	\$ 2,800	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 4,500

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - 2% FOREIGN FIRE DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING COSTS								
MISCELLANEOUS	\$ 5,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	5,773	-	-	-	-	-	-	-
CAPITAL								
EQUIPMENT	-	-	-	-	-	-	-	-
SUB-TOTAL	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY18 BUDGET SUMMARY GENERAL FUND - PARKING DEPARTMENT

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING COSTS								
SHORTFALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	<u>13,553</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ 13,553	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY18 BUDGET SUMMARY CAPITAL PROJECTS FUND

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
CAPITAL PROJECTS FUND								
REVENUE	\$ 2,347,020	\$ 200,000	\$ 200,000	\$ 740,000	\$ -	\$ 740,000	\$ -	\$ -
TOTAL REVENUE	\$ 2,347,020	\$ 200,000	\$ 200,000	\$ 740,000	\$ -	\$ 740,000	\$ -	\$ -
DEPARTMENT EXPENDITURES								
CAPITAL PROJECTS	2,485,728	287,000	378,823	740,000	320,000	420,000	115,000	30,000
TOTAL EXPENDITURES	\$ 2,485,728	\$ 287,000	\$ 378,823	\$ 740,000	\$ 320,000	\$ 420,000	\$ 115,000	\$ 30,000
REVENUE OVER (UNDER) EXPENDITURES	(138,708)	(87,000)	(178,823)	-	(320,000)	320,000	(115,000)	(30,000)
BEGINNING FUND BALANCE	-	(138,708)	(138,708)	(317,531)	-	-	(317,531)	(432,531)
ENDING FUND BALANCE	\$ (138,708)	\$ (225,708)	\$ (317,531)	\$ (317,531)	\$ (320,000)	\$ 320,000	\$ (432,531)	\$ (462,531)

City of Highwood

FY18 BUDGET SUMMARY CAPITAL PROJECTS FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
REVENUE								
BOND PROCEEDS	\$ 2,347,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS IN	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>740,000</u>	<u>-</u>	<u>740,000</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	2,347,020	200,000	200,000	740,000	-	740,000	-	-
TOTAL REVENUE	\$ 2,347,020	\$ 200,000	\$ 200,000	\$ 740,000	\$ -	\$ 740,000	\$ -	\$ -

City of Highwood

FY18 BUDGET SUMMARY CAPITAL PROJECTS FUND - EXPENDITURES

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
CAPITAL OUTLAY								
ADMINISTRATIVE DEPARTMENT	\$ 7,972	\$ 20,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 30,000	\$ -
POLICE DEPARTMENT	20,608	17,000	10,000	250,000	10,000	240,000	55,000	-
STREET DEPARTMENT	2,457,148	250,000	343,823	455,000	300,000	155,000	30,000	30,000
PARKS & REC DEPARTMENT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SUB-TOTAL	2,485,728	287,000	378,823	740,000	320,000	420,000	115,000	30,000
TOTAL EXPENDITURES	\$ 2,485,728	\$ 287,000	\$ 378,823	\$ 740,000	\$ 320,000	\$ 420,000	\$ 115,000	\$ 30,000

City of Highwood

FY18 BUDGET SUMMARY TIF FUND

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
TIF FUND REVENUE	\$ 466,847	\$ 466,500	\$ 518,000	\$ 540,179	\$ 540,179	\$ -	\$ 540,179	\$ 540,179
TOTAL REVENUE	\$ 466,847	\$ 466,500	\$ 518,000	\$ 540,179	\$ 540,179	\$ -	\$ 540,179	\$ 540,179
DEPARTMENT EXPENDITURES								
TIF	396,097	774,357	460,266	838,207	838,207	-	672,950	700,000
TOTAL EXPENDITURES	\$ 396,097	\$ 774,357	\$ 460,266	\$ 838,207	\$ 838,207	\$ -	\$ 672,950	\$ 700,000
REVENUE OVER (UNDER) EXPENDITURES	70,750	(307,857)	57,734	(298,028)	(298,028)	-	(132,771)	(159,821)
BEGINNING FUND BALANCE	674,449	745,199	745,199	802,933	802,933	-	504,905	372,134
ENDING FUND BALANCE	\$ 745,199	\$ 437,342	\$ 802,933	\$ 504,905	\$ 504,905	\$ -	\$ 372,134	\$ 212,313

City of Highwood

FY18 BUDGET SUMMARY TIF FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
REVENUE								
TAXES	\$ 465,355	\$ 465,000	\$ 516,500	\$ 538,679	\$ 538,679	\$ -	\$ 538,679	\$ 538,679
INTEREST	<u>1,492</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
SUB-TOTAL	466,847	466,500	518,000	540,179	540,179	-	540,179	540,179
TOTAL REVENUE	\$ 466,847	\$ 466,500	\$ 518,000	\$ 540,179	\$ 540,179	\$ -	\$ 540,179	\$ 540,179

City of Highwood

FY18 BUDGET SUMMARY TIF FUND - EXPENDITURES

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING COSTS								
AUDITING FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
LEGAL FEES	14,968	7,500	15,000	10,000	10,000	-	10,000	10,000
SPECIAL EVENT MARKETING	-	5,000	-	-	-	-	-	-
PUBLISHING/ADV/PROMO	9,132	10,000	10,000	10,000	10,000	-	10,000	10,000
PROJECT MANAGEMENT	875	374,000	5,000	375,000	375,000	-	205,000	205,000
ENGINEERING	-	-	24,995	-	-	-	-	-
INFRASTRUCTURE IMPROVEMENTS	2,390	7,500	4,914	7,500	7,500	-	7,500	7,500
DEBT	362,857	362,857	394,357	428,207	428,207	-	432,950	460,000
FISCAL AGENT FEES	875	2,500	1,000	2,500	2,500	-	2,500	2,500
SUB-TOTAL	396,097	774,357	460,266	838,207	838,207	-	672,950	700,000
TOTAL EXPENDITURES	\$ 396,097	\$ 774,357	\$ 460,266	\$ 838,207	\$ 838,207	\$ -	\$ 672,950	\$ 700,000

City of Highwood

FY18 BUDGET SUMMARY DEBT SERVICE FUND

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
DEBT SERVICE FUND REVENUE	\$ 71,775	\$ 203,028	\$ 236,268	\$ 200,967	\$ 200,967	\$ -	\$ 203,103	\$ 200,303
TOTAL REVENUE	\$ 71,775	\$ 203,028	\$ 236,268	\$ 200,967	\$ 200,967	\$ -	\$ 203,103	\$ 200,303
DEPARTMENT EXPENDITURES								
DEBT SERVICE	54,012	203,028	203,503	200,803	200,803	-	203,103	200,303
TOTAL EXPENDITURES	\$ 54,012	\$ 203,028	\$ 203,503	\$ 200,803	\$ 200,803	\$ -	\$ 203,103	\$ 200,303
REVENUE OVER (UNDER) EXPENDITURES	17,763	-	32,765	164	164	-	-	-
BEGINNING FUND BALANCE	-	17,763	17,763	50,528	50,692	-	50,692	50,692
ENDING FUND BALANCE	\$ 17,763	\$ 17,763	\$ 50,528	\$ 50,692	\$ 50,856	\$ -	\$ 50,692	\$ 50,692

City of Highwood

FY18 BUDGET SUMMARY DEBT SERVICE FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
BOND PROCEEDS	\$ 71,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY TAXES	<u>-</u>	<u>203,028</u>	<u>236,268</u>	<u>200,967</u>	<u>200,967</u>	<u>-</u>	<u>203,103</u>	<u>200,303</u>
SUB-TOTAL	71,775	203,028	236,268	200,967	200,967	-	203,103	200,303
TOTAL REVENUE	\$ 71,775	\$ 203,028	\$ 236,268	\$ 200,967	\$ 200,967	\$ -	\$ 203,103	\$ 200,303

City of Highwood

FY18 BUDGET SUMMARY DEBT SERVICE FUND - EXPENDITURES

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING COSTS								
DEBT COSTS	\$ 54,012	\$ 203,028	\$ 203,028	\$ 200,328	\$ 200,328	\$ -	\$ 202,628	\$ 199,828
FISCAL AGENT FEE	-	-	475	475	475	-	475	475
SUB-TOTAL	54,012	203,028	203,503	200,803	200,803	-	203,103	200,303
TOTAL EXPENDITURES	\$ 54,012	\$ 203,028	\$ 203,503	\$ 200,803	\$ 200,803	\$ -	\$ 203,103	\$ 200,303

City of Highwood

FY18 BUDGET SUMMARY MFT FUND

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
MFT FUND REVENUE	\$ 138,796	\$ 100,100	\$ 135,150	\$ 130,100	\$ 130,100	-	\$ 130,100	\$ 130,100
TOTAL REVENUE	\$ 138,796	\$ 100,100	\$ 135,150	\$ 130,100	\$ 130,100	-	\$ 130,100	\$ 130,100
DEPARTMENT EXPENDITURES								
MFT	209,783	100,000	135,000	125,000	125,000	-	125,000	125,000
TOTAL EXPENDITURES	\$ 209,783	\$ 100,000	\$ 135,000	\$ 125,000	\$ 125,000	-	\$ 125,000	\$ 125,000
REVENUE OVER (UNDER) EXPENDITURES	(70,987)	100	150	5,100	5,100	-	5,100	5,100
BEGINNING FUND BALANCE	141,366	70,379	70,379	70,529	70,529	-	75,629	80,729
ENDING FUND BALANCE	\$ 70,379	70,479	\$ 70,529	\$ 75,629	\$ 75,629	-	\$ 80,729	\$ 85,829

City of Highwood

FY18 BUDGET SUMMARY MFT FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
REVENUE								
MOTOR FUEL TAX	\$ 138,253	\$ 100,000	\$ 135,000	\$ 130,000	\$ 130,000	\$ -	\$ 130,000	\$ 130,000
INTEREST	<u>543</u>	<u>100</u>	<u>150</u>	<u>100</u>	<u>100</u>	-	<u>100</u>	<u>100</u>
SUB-TOTAL	138,796	100,100	135,150	130,100	130,100	-	130,100	130,100
TOTAL REVENUE	\$ 138,796	\$ 100,100	\$ 135,150	\$ 130,100	\$ 130,100	\$ -	\$ 130,100	\$ 130,100

City of Highwood

FY18 BUDGET SUMMARY MFT FUND - EXPENDITURES

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING COSTS								
ENGINEERING SERVICE	\$ 113,669	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
STREET SALT & SAND	39,097	-	-	-	-	-	-	-
STREET MAINTENANCE	-	100,000	125,000	125,000	125,000	-	125,000	125,000
LIGHTING	57,017	-	-	-	-	-	-	-
SUB-TOTAL	209,783	100,000	135,000	125,000	125,000	-	125,000	125,000
TOTAL EXPENDITURES	\$ 209,783	\$ 100,000	\$ 135,000	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000

City of Highwood

FY18 BUDGET SUMMARY E-911 FUND

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
E-911 FUND REVENUE	\$ 40,977	\$ 85,100	\$ 39,214	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 40,977	\$ 85,100	\$ 39,214	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT EXPENDITURES								
E-911	<u>9,026</u>	<u>26,510</u>	<u>110,451</u>	-	-	-	-	-
TOTAL EXPENDITURES	\$ 9,026	\$ 26,510	\$ 110,451	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE OVER (UNDER) EXPENDITURES	31,951	58,590	(71,237)	-	-	-	-	-
BEGINNING FUND BALANCE	41,616	73,567	73,567	2,330	-	-	2,330	2,330
ENDING FUND BALANCE	\$ 73,567	132,157	\$ 2,330	\$ 2,330	\$ -	\$ -	\$ 2,330	\$ 2,330

City of Highwood

FY18 BUDGET SUMMARY E-911 FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
REVENUE								
LOCAL SERVICE PROVIDERS	\$ 17,109	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WIRELESS PROVIDERS	23,812	50,000	39,030	-	-	-	-	-
INTEREST	56	100	184	-	-	-	-	-
SUB-TOTAL	40,977	85,100	39,214	-	-	-	-	-
TOTAL REVENUE	\$ 40,977	\$ 85,100	\$ 39,214	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY18 BUDGET SUMMARY E-911 FUND - EXPENDITURES

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING COSTS								
TELEPHONE SERVICE	\$ 3,178	\$ 15,000	\$ 916	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	-	5,000	-	-	-	-	-	-
COMMUNICATION CHARGES	5,848	6,510	8,104	-	-	-	-	-
MISCELLANEOUS	-	-	101,431	-	-	-	-	-
SUB-TOTAL	9,026	26,510	110,451	-	-	-	-	-
TOTAL EXPENDITURES	\$ 9,026	\$ 26,510	\$ 110,451	\$ -	\$ -	\$ -	\$ -	\$ -

City of Highwood

FY18 BUDGET SUMMARY WATER FUND

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
WATER FUND REVENUE	\$ 1,256,554	\$ 2,086,302	\$ 2,061,750	\$ 1,419,750	\$ 1,419,750	\$ -	\$ 1,419,750	\$ 1,419,750
TOTAL REVENUE	\$ 1,256,554	\$ 2,086,302	\$ 2,061,750	\$ 1,419,750	\$ 1,419,750	\$ -	\$ 1,419,750	\$ 1,419,750
DEPARTMENT EXPENDITURES								
WATER	1,174,689	2,187,212	2,294,493	1,494,679	1,494,679	-	1,419,679	1,428,355
TOTAL EXPENDITURES	\$ 1,174,689	\$ 2,187,212	\$ 2,294,493	\$ 1,494,679	\$ 1,494,679	\$ -	\$ 1,419,679	\$ 1,428,355
REVENUE OVER (UNDER) EXPENDITURES	81,865	(100,910)	(232,743)	(74,929)	(74,929)	-	71	(8,605)
BEGINNING NET POSITION	3,797,338	3,879,203	3,879,203	3,646,460	3,646,460	-	3,571,531	3,571,603
ENDING NET POSITION	3,879,203	3,778,293	3,646,460	3,571,531	3,571,531	-	3,571,603	3,562,998
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	3,339,260	3,425,909	3,455,874	3,579,557	3,579,557	-	3,653,301	3,742,148
UNRESTRICTED	458,078	352,384	190,586	(8,026)	(8,026)	-	(81,699)	(179,150)
TOTAL NET POSITION	\$ 3,797,338	\$ 3,778,293	\$ 3,646,460	\$ 3,571,531	\$ 3,571,531	\$ -	\$ 3,571,603	\$ 3,562,998

City of Highwood

FY18 BUDGET SUMMARY WATER FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
OPERATING REVENUE								
WATER & SEWER PENALTIES	\$ 14,920	\$ 15,500	\$ 20,000	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000
WATER INCOME	799,911	813,125	924,000	900,000	900,000	-	900,000	900,000
SEWER INCOME	241,480	378,427	344,000	325,000	325,000	-	325,000	325,000
ENVIRONMENTAL SURCHARGE	74,301	77,500	75,000	75,000	75,000	-	75,000	75,000
WATER & SANITATION CONNECTION FEES	10,998	500	8,000	500	500	-	500	500
INTEREST INCOME	1,407	1,250	1,250	1,250	1,250	-	1,250	1,250
REFUNDS & OTHER REIMBURSEMENT	89,304	90,000	88,500	90,000	90,000	-	90,000	90,000
MISCELLANEOUS INCOME	24,233	10,000	30,000	10,000	10,000	-	10,000	10,000
SUB-TOTAL	1,256,554	1,386,302	1,490,750	1,419,750	1,419,750	-	1,419,750	1,419,750
NONOPERATING REVENUE								
IEPA LOAN PROCEEDS	-	700,000	571,000	-	-	-	-	-
SUB-TOTAL	-	700,000	571,000	-	-	-	-	-
TOTAL REVENUE	\$ 1,256,554	\$ 2,086,302	\$ 2,061,750	\$ 1,419,750	\$ 1,419,750	\$ -	\$ 1,419,750	\$ 1,419,750

City of Highwood

FY18 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PERSONNEL								
SALARIES	\$ 168,328	\$ 166,209	\$ 179,000	\$ 174,850	\$ 174,850	\$ -	\$ 180,096	\$ 185,499
OVERTIME	13,313	14,000	14,500	15,000	15,000	-	16,000	17,000
SUB-TOTAL	181,641	180,209	193,500	189,850	189,850	-	196,096	202,499
BENEFITS								
HEALTH INSURANCE	36,116	27,885	33,000	35,878	35,878	-	37,659	39,530
LIFE INSURANCE	190	250	250	-	-	-	-	-
UNEMPLOYMENT INSURANCE	-	1,000	-	1,000	1,000	-	1,000	1,000
FICA	10,910	11,172	11,172	11,771	11,771	-	12,158	12,555
MEDICARE	2,552	2,613	2,613	2,753	2,753	-	2,843	2,936
IMRF	21,393	21,625	22,500	22,782	22,782	-	23,531	24,300
WORKERS COMP	21,033	19,000	13,000	13,269	13,269	-	14,596	16,055
AUTOMOTIVE ALLOWANCE	94	-	-	-	-	-	-	-
SUB-TOTAL	92,288	83,545	82,535	87,453	87,453	-	91,787	96,376
OPERATING COSTS								
BUILDING MAINTENANCE	10,263	10,000	3,000	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	25,533	25,000	33,000	25,000	25,000	-	25,000	25,000
VEHICLE MAINTENANCE	1,478	1,000	2,700	2,000	2,000	-	2,000	2,000
OTHER MAINTENANCE	-	500	-	500	500	-	500	500
PUMP REPAIR & MAINTENANCE	12,136	15,000	-	15,000	15,000	-	15,000	15,000
HYDRANTS & MAINS MAINTENANCE	188,096	100,000	283,000	208,500	208,500	-	175,000	175,000
LIFT STATION MAINTENANCE	345	3,500	1,000	3,500	3,500	-	3,500	3,500
OFFICE EQUIP MAINTENANCE	-	1,000	-	1,000	1,000	-	1,000	1,000
WATER ANALYSIS	6,251	5,250	4,400	6,000	6,000	-	6,000	6,000
WATER USAGE - CITY OF HIGHLAND PARK	7,259	80,000	129,000	10,000	10,000	-	10,000	10,000
LEAK DETECTIONS	3,165	6,250	7,000	7,000	7,000	-	7,000	7,000
SEDIMENT DISPOSAL	1,000	3,000	5,261	6,000	6,000	-	6,000	6,000
CLEANING & TELEVISIONING SEWER	2,479	2,000	6,000	6,000	6,000	-	6,000	6,000
ACCOUNTING	24,150	20,700	20,700	25,200	25,200	-	25,200	25,200
ENGINEERING	96,207	90,000	70,000	25,000	25,000	-	25,000	25,000
LEGAL	92,253	12,500	370	12,500	12,500	-	12,500	12,500
BANK CHARGES	-	100	5	100	100	-	100	100
CREDIT CARD FEES	2,050	2,200	2,319	2,500	2,500	-	2,500	2,500
COMPUTER SUPPORT	1,076	2,000	5,000	5,000	5,000	-	5,000	5,000
POSTAGE	3,796	4,000	3,720	4,000	4,000	-	4,000	4,000
TELEPHONE	4,362	4,000	4,019	6,000	6,000	-	6,000	6,000
PUBLISHING/ADV/PROMO	941	500	941	1,000	1,000	-	1,000	1,000
PRINTING	177	100	-	100	100	-	100	100
DUES & MEMBERSHIPS	-	500	-	500	500	-	500	500
TRAVEL EXPENSES	103	100	103	100	100	-	100	100
TRAINING	-	500	690	1,000	1,000	-	1,000	1,000

City of Highwood

FY18 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PUBLICATIONS	-	500	-	500	500	-	500	500
UTILITIES	36,885	37,500	33,128	37,500	37,500	-	37,500	37,500
LIABILITY INSURANCE	15,184	17,354	15,776	-	-	-	-	-
MISCELLANEOUS CONTRACT SERVICES	27,846	80,000	80,000	30,000	30,000	-	30,000	30,000
MAINTENANCE SUPPLIES - BUILDING	200	850	500	850	850	-	850	850
MAINTENANCE SUPPLIES - VEHICLE	-	500	300	500	500	-	500	500
OFFICE SUPPLIES	94	200	125	200	200	-	200	200
OPERATING SUPPLIES	21,864	38,000	19,000	30,000	30,000	-	30,000	30,000
UNIFORMS	492	750	600	750	750	-	750	750
AUTOMOTIVE FUEL/OIL	1,571	2,000	2,500	2,500	2,500	-	2,500	2,500
FISCAL AGENT FEES	1,350	2,500	1,700	2,500	2,500	-	2,500	2,500
MISCELLANEOUS EXPENSE	1,584	1,000	1,400	1,000	1,000	-	1,000	1,000
SUB-TOTAL	590,190	570,854	737,256	489,800	489,800	-	456,300	456,300
CAPITAL								
THREE YEAR CAPITAL PLAN	19,817	47,000	66,000	75,000	75,000	-	25,000	25,000
EQUIPMENT	-	10,000	25,000	-	-	-	-	-
IEPA CAPITAL PROJECTS	-	700,000	580,250	-	-	-	-	-
IL EPA LOAN REPAYMENT	-	185,000	199,349	249,052	249,052	-	249,052	249,052
BOND EXPENSE	292,668	410,604	410,603	403,524	403,524	-	401,444	399,128
CONTINGENCIES	(97,000)	-	-	-	-	-	-	-
DEPRECIATION	95,085	-	-	-	-	-	-	-
SUB-TOTAL	310,570	1,352,604	1,281,202	727,576	727,576	-	675,496	673,180
TOTAL EXPENDITURES	\$ 1,174,689	\$ 2,187,212	\$ 2,294,493	\$ 1,494,679	\$ 1,494,679	\$ -	\$ 1,419,679	\$ 1,428,355

City of Highwood

FY18 BUDGET SUMMARY GARBAGE FUND

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
GARBAGE FUND REVENUE	\$ 306,583	\$ 308,033	\$ 307,972	\$ 330,908	\$ 330,908	\$ -	\$ 338,982	\$ 352,298
TOTAL REVENUE	\$ 306,583	\$ 308,033	\$ 307,972	\$ 330,908	\$ 330,908	\$ -	\$ 338,982	\$ 352,298
DEPARTMENT EXPENDITURES								
GARBAGE	260,850	545,663	520,786	347,660	347,660	-	357,576	367,577
TOTAL EXPENDITURES	\$ 260,850	\$ 545,663	\$ 520,786	\$ 347,660	\$ 347,660	\$ -	\$ 357,576	\$ 367,577
REVENUE OVER (UNDER) EXPENDITURES	45,733	(237,630)	(212,814)	(16,752)	(16,752)	-	(18,594)	(15,279)
BEGINNING NET POSITION	245,386	291,119	291,119	78,305	78,305	-	61,553	42,959
ENDING NET POSITION	\$ 291,119	53,489	\$ 78,305	\$ 61,553	\$ 61,553	\$ -	\$ 42,959	\$ 27,680

City of Highwood

FY18 BUDGET SUMMARY GARBAGE FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
REVENUE								
REFUSE PENALTIES	\$ 4,898	\$ 4,361	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ 4,800
REFUSE BILLINGS	239,941	249,197	249,197	269,133	269,133	-	277,207	285,523
GARBAGE STICKERS	7,758	8,000	7,500	7,500	7,500	-	7,500	7,500
INTEREST	261	225	225	225	225	-	225	225
FRANCHISE FEES	53,725	40,000	40,000	43,000	43,000	-	43,000	48,000
MISCELLANEOUS INCOME	-	6,250	6,250	6,250	6,250	-	6,250	6,250
SUB-TOTAL	306,583	308,033	307,972	330,908	330,908	-	338,982	352,298
TOTAL REVENUE	\$ 306,583	\$ 308,033	\$ 307,972	\$ 330,908	\$ 330,908	\$ -	\$ 338,982	\$ 352,298

City of Highwood

FY18 BUDGET SUMMARY GARBAGE FUND - EXPENDITURES

ACCOUNT	FY16 ACTUAL	FY17 BUDGET	FY17 ESTIMATED ACTUAL	FY18 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY19 FORECAST	FY20 FORECAST
PERSONNEL								
SALARIES REGULAR	\$ 30,004	\$ 65,218	\$ 65,218	\$ 60,529	\$ 60,529	\$ -	\$ 62,345	\$ 64,216
SUB-TOTAL	30,004	65,218	65,218	60,529	60,529	-	62,345	64,216
BENEFITS								
HEALTHCARE	7,273	7,632	7,632	8,136	8,136	-	9,356	10,760
UNEMPLOYMENT INSURANCE	58	250	250	250	250	-	250	250
FICA	1,787	4,043	4,043	3,753	3,753	-	3,865	3,981
MEDICARE	418	946	946	878	878	-	904	931
IMRF	3,567	7,826	7,826	7,264	7,264	-	7,481	7,430
SUB-TOTAL	13,103	20,697	20,697	20,281	20,281	-	21,856	23,352
OPERATING COSTS								
ACCOUNTING SERVICES	4,025	4,000	4,000	4,200	4,200	-	4,200	4,200
CREDIT CARD FEES	943	850	850	850	850	-	1,000	1,100
POSTAGE	1,799	1,500	1,800	1,800	1,800	-	1,800	1,800
DUES & MEMBERSHIPS	2,059	3,000	2,500	2,500	2,500	-	2,500	2,500
REFUSE BILLING EXPENSE	208,917	247,898	227,000	255,000	255,000	-	261,375	267,909
GARBAGE PICKUP FACILITY MAINTENANCE	-	200,000	198,000	-	-	-	-	-
OPERATING SUPPLIES	-	2,500	721	2,500	2,500	-	2,500	2,500
SUB-TOTAL	217,743	459,748	434,871	266,850	266,850	-	273,375	280,009
TOTAL EXPENDITURES	\$ 260,850	\$ 545,663	\$ 520,786	\$ 347,660	\$ 347,660	\$ -	\$ 357,576	\$ 367,577