

FISCAL YEAR 2019 BUDGET



City of Highwood
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Highwood, Illinois 60040
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CITY OF HIGHWOOD

FISCAL YEAR 2019 BUDGET

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CITY OF HIGHWOOD

FISCAL YEAR 2019 BUDGET

Introduction

Principal Officials

Transmittal Letter



ANNUAL BUDGET

CITY OF HIGHWOOD, ILLINOIS

FOR THE FISCAL YEAR
MAY 1, 2018 – APRIL 30, 2019

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 2018/2019

DATE: June 5, 2018

It is our pleasure to submit the fiscal year 2018-19 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 reconstruction of Euclid Avenue and Euclid Court
- Adding security cameras to critical places in the community
- Highwood's allocation to replace the sanitary lift station in Fort Sheridan
- A comprehensive plan to update and improve Everts Park
- Improved infrastructure planning, including a new storm sewer map and Phase 1 engineering for future projects
- Architectural services to plan a potential future municipal complex at the library building
- The funding of a grant program to improve residential properties

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

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

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

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

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

General Fund

Revenues. Budgeted revenues within the General Fund are \$4,967,786, a decrease of \$73,397, or 1.5%, from the prior year. This decrease can be attributed to lower budgeted amounts for the sale of property and Illinois state income tax, offset with the increase in budgeted property tax receipts. The City budgeted \$75,000 for the disposal of property in FY18 for the sale of a fire truck from the dissolved fire department and the sale of police cars that were replaced early in FY18. The sale of property budget for FY19 was lowered to zero as there are no planned sales for the year. The budget for Illinois state income tax decreased \$70,310 from FY18. The

decrease is due to the IML (Illinois Municipal League) forecast that shows a drop in the per capita amount of income taxes (\$102 for the FY18 budget down to \$89 for FY19) that is to be distributed to the City. Property tax receipts are budgeted at \$1,343,122, an increase of \$71,931 (5.7%) over the previous year, and they constitute 27.0% of General Fund revenue. Budgeted property tax revenue was increased for the higher police pension levy based on actuarial calculations on the amount needed to be able to fund the pension account.

A major source of intergovernmental revenue is state sales taxes. Sales tax receipts, which make up 26.7% of fund revenues, are budgeted at \$1,324,664.

Expenditures. The total General Fund expenditure budget is \$5,742,026, an increase of \$338,529, or 6.3%, from the prior year. The increase is due to the budgets of the Street and Building departments. In the Street department budgeted engineering fees have been increased \$150,000 and street & sidewalk repair by \$48,000 in anticipation of the start of a City-wide infrastructure improvement plan. In the Building department, an increase is of \$50,000 is budgeted to fund a grant program improve residential properties.

Overall, budgeted General Fund expenditures of \$5,742,026 exceed budgeted revenues of \$4,967,786 by \$774,240. The excess expenditures over revenue will be paid from fund reserve, as the general fund has an estimated FY19 beginning balance of \$1.8 million.

Enterprise Funds

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

Budgeted revenues within the Enterprise Funds are \$1,776,575, an increase of \$25,917, or 1.5%, from the prior year. No budgeted revenue items changed for a significant amount.

Budgeted expenses within the Enterprise Funds are \$2,073,205, an increase of \$230,866, or 12.5%, from the prior year. The majority of the increase is due to \$200,000 being budgeted for improvements to the sanitary lift station.

The spending request for the Enterprise Funds is \$2,073,205 and is funded by operating revenues of \$1,776,575, resulting in a deficit of \$296,630.

CITY OF HIGHWOOD

FISCAL YEAR 2019 BUDGET

Financial

Fund Structure and Budget Overview

Budgeted Revenue and Expenses 2017/18 vs 2018/19- All Funds

Budgeted Revenue by Source 2017/18 vs 2018/19- General Fund

Budgeted Revenue by Source 2018/19- General Fund

Budgeted Expenses by Department 2017/18 vs 2018/19- General Fund

Schedule of Anticipated Fund Balances 2018/19- 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 18.

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 Summary

Revenue and Expense Budget

All Funds

	<u>2017/2018</u>	<u>2018/2019</u>	<u>Difference</u>	<u>Percent Change</u>
<u>General Fund</u>				
Revenue	\$ 5,041,183	\$ 4,967,786	\$ (73,397)	-1.5%
Expenses	5,403,497	5,742,026	338,529	6.3%
Surplus (deficit)	<u>(362,314)</u>	<u>(774,240)</u>	<u>(411,926)</u>	<u>113.7%</u>
<u>Capital Projects Funds</u>				
Capital Projects Fund				
Revenue	740,000	725,000	(15,000)	-2.0%
Expenses	740,000	725,000	(15,000)	-2.0%
Surplus (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
TIF Capital Projects Fund				
Revenue	540,179	602,800	62,621	11.6%
Expenses	838,207	817,950	(20,257)	-2.4%
Surplus (deficit)	<u>(298,028)</u>	<u>(215,150)</u>	<u>82,878</u>	<u>-27.8%</u>
<u>Debt Service Fund</u>				
Revenue	200,967	203,241	2,274	1.1%
Expenses	200,803	203,103	2,300	1.1%
Surplus (deficit)	<u>164</u>	<u>138</u>	<u>(26)</u>	<u>-15.9%</u>
<u>Special Revenue Funds</u>				
Motor Fuel Tax Fund				
Revenue	130,100	126,000	(4,100)	-3.2%
Expenses	125,000	126,000	1,000	0.8%
Surplus (deficit)	<u>5,100</u>	<u>-</u>	<u>(5,100)</u>	<u>-100.0%</u>
Library				
Revenue	259,460	312,206	52,746	20.3%
Expenses	259,460	316,403	56,943	21.9%
Surplus (deficit)	<u>-</u>	<u>(4,197)</u>	<u>(4,197)</u>	<u>100.0%</u>
<u>Enterprise Funds</u>				
Waterworks & Sewerage Fund				
Revenue	1,419,750	1,427,550	7,800	0.5%
Expenses	1,494,679	1,710,706	216,027	14.5%
Surplus (deficit)	<u>(74,929)</u>	<u>(283,156)</u>	<u>(208,227)</u>	<u>277.9%</u>
Garbage Fund				
Revenue	330,908	349,025	18,117	5.5%
Expenses	347,660	362,499	14,839	4.3%
Surplus (deficit)	<u>\$ (16,752)</u>	<u>\$ (13,474)</u>	<u>\$ 3,278</u>	<u>-19.6%</u>

Budget Summary

Revenue by Source	General Fund		
	<u>2017/2018</u>	<u>2018/2019</u>	<u>Difference</u>
<u>Taxes</u>			
Property Taxes	\$ 1,271,191	\$ 1,343,122	\$ 71,931
Other Taxes	440,000	435,000	(5,000)
Total Taxes	<u>1,711,191</u>	<u>1,778,122</u>	<u>66,931</u>
<u>Licenses & Permits</u>			
Liquor License	110,000	110,000	-
Vehicle License	125,000	125,000	-
Business License	7,500	7,500	-
Grease Trap Fees	1,500	2,000	500
Other Licenses	30,000	30,000	-
Building Permits	80,000	68,000	(12,000)
Parking Stickers & Meters	40,000	40,000	-
Cable Franchise Fee	46,000	55,000	9,000
Valet Parking Permits	3,000	3,000	-
Miscellaneous Permits	2,500	2,500	-
Total Licenses & Permits	<u>445,500</u>	<u>443,000</u>	<u>(2,500)</u>
<u>Intergovernmental</u>			
Illinois State Income Tax	551,310	481,000	(70,310)
Personal Property Replacement Tax	7,300	7,300	-
Sales Tax	541,253	541,253	-
Home Rule Sales Tax	783,411	783,411	-
911 Dispatch	36,000	36,000	-
Local Use Tax	127,018	144,500	17,482
Total Intergovernmental	<u>2,046,292</u>	<u>1,993,464</u>	<u>(52,828)</u>

Budget Summary

Revenue by Source	General Fund		
	<u>2017/2018</u>	<u>2018/2019</u>	<u>Difference</u>
<u>Fines & Forfeitures</u>			
Court Fines	45,000	35,000	(10,000)
Police Fines	30,000	30,000	-
Police Administrative Fees	1,700	1,700	-
Zoning/Planning Fees	2,500	2,500	-
Building Fees	6,000	6,000	-
Rental Inspection Fees	112,000	112,000	-
Police Vehicle Seizures	25,000	25,000	-
Miscellaneous	5,000	5,000	-
Total Fines & Forfeitures	<u>227,200</u>	<u>217,200</u>	<u>(10,000)</u>
<u>Charges for Services</u>			
Sale of Property	75,000	-	(75,000)
Alarm Systems & Calls	100,000	100,000	-
Recycling Rebate	1,000	1,000	-
Total Charges for Services	<u>176,000</u>	<u>101,000</u>	<u>(75,000)</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	150,000	150,000	-
Donations	7,000	7,000	-
Miscellaneous	2,000	2,000	-
Total Miscellaneous	<u>434,000</u>	<u>434,000</u>	<u>-</u>
<u>Investment Income</u>			
	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total	<u><u>\$ 5,041,183</u></u>	<u><u>\$ 4,967,786</u></u>	<u><u>\$ (73,397)</u></u>

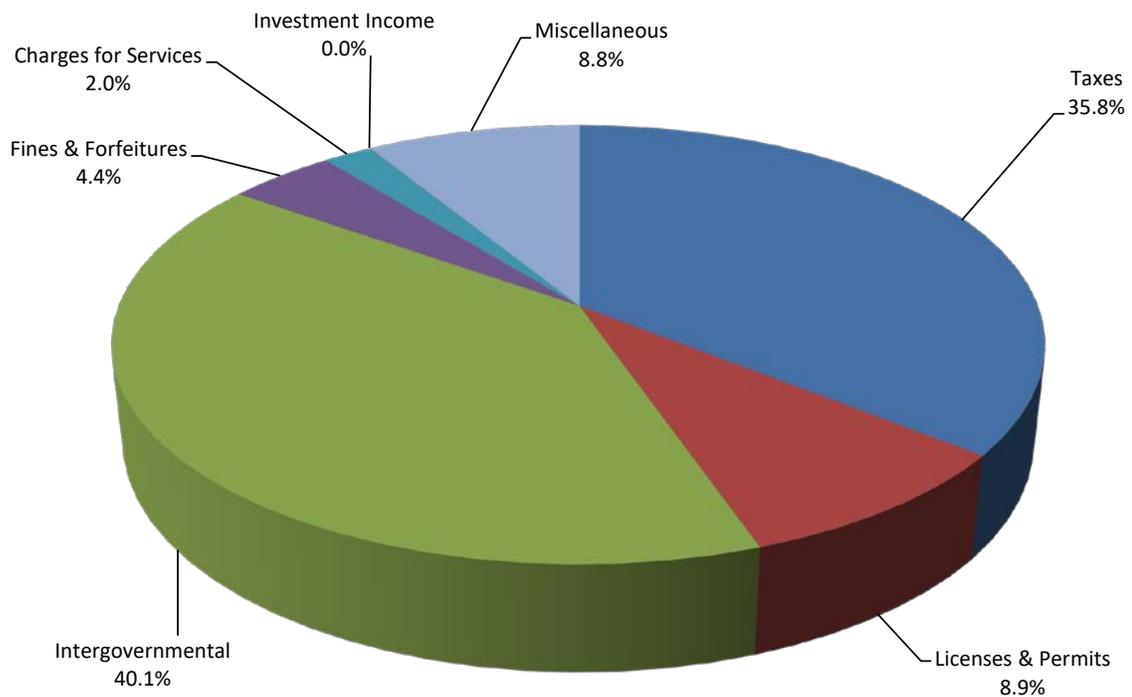
Budget Summary

Summary of Revenue

General Fund

Source	2017/2018	2018/2019	Dollar Change	Percent Change
Taxes	\$ 1,711,191	\$ 1,778,122	\$ 66,931	3.9%
Licenses & Permits	445,500	443,000	(2,500)	-0.6%
Intergovernmental	2,046,292	1,993,464	(52,828)	-2.6%
Fines & Forfeitures	227,200	217,200	(10,000)	-4.4%
Charges for Services	176,000	101,000	(75,000)	-42.6%
Investment Income	1,000	1,000	-	0.0%
Miscellaneous	434,000	434,000	-	0.0%
Total	\$ 5,041,183	\$ 4,967,786	\$ (73,397)	-1.5%

2018/19 Budget Revenue by Source

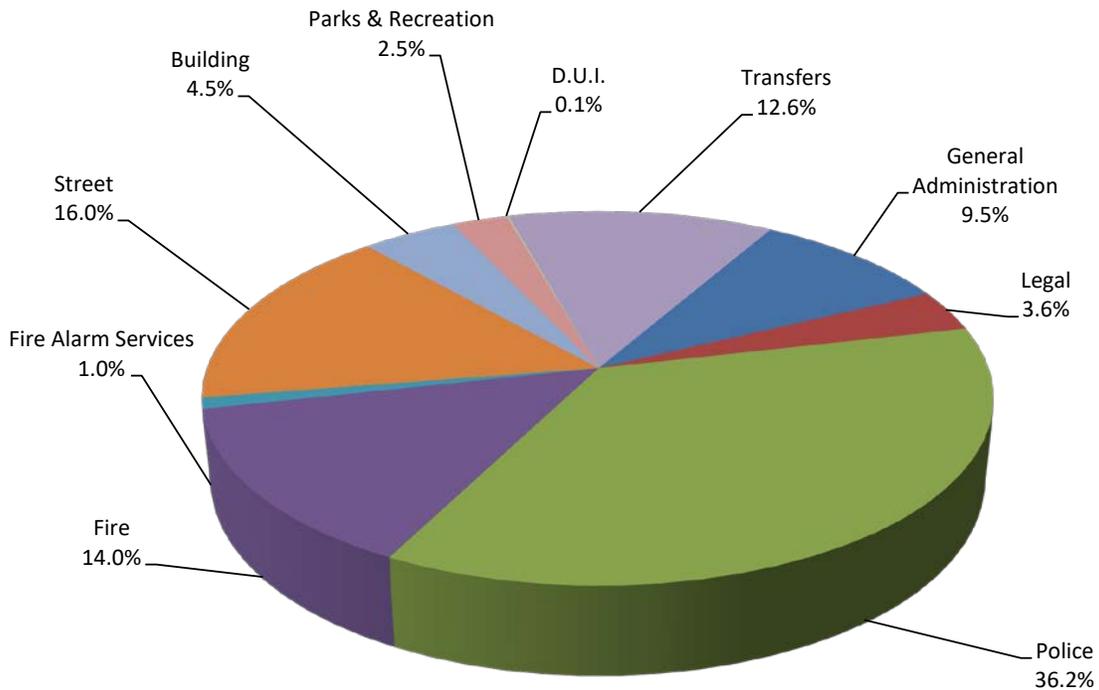


Budget Summary

General Fund Expenses by Department

	<u>2017/2018</u>	<u>2018/2019</u>	<u>Dollar Change</u>	<u>Percent Change</u>
General Fund				
General Administration	\$ 552,425	\$ 543,758	\$ (8,667)	-1.6%
Legal	230,600	205,600	(25,000)	-10.8%
Police	2,026,679	2,077,473	50,794	2.5%
Fire	794,551	802,015	7,464	0.9%
Fire Alarm Services	54,861	54,861	-	0.0%
Street	656,044	917,720	261,676	39.9%
Building	196,055	258,950	62,895	32.1%
Parks & Recreation	147,782	152,149	4,367	3.0%
D.U.I.	4,500	4,500	-	0.0%
Transfers	740,000	725,000	(15,000)	-2.0%
Total General Fund	<u>\$ 5,403,497</u>	<u>\$ 5,742,026</u>	<u>\$ 338,529</u>	<u>6.3%</u>

2018/19 Budget Expenses by Department



Budget Summary

Schedule of Anticipated Fund Balances (Excluding Fiduciary Funds)

	Estimated Beginning Balance 5/1/2018	Budgeted Revenue	Budgeted Expenses	Excess/ (Deficit)	Estimated Ending Balance 4/30/2019
General Fund	\$ 1,829,303	\$ 4,967,786	\$ 5,742,026	\$ (774,240)	\$ 1,055,063
Capital Projects Funds					
Capital Projects Fund	(92,309)	725,000	725,000	-	(92,309)
TIF Capital Projects Fund	946,740	602,800	817,950	(215,150)	731,590
Total Capital Projects Funds	854,431	1,327,800	1,542,950	(215,150)	639,281
Debt Service Fund	49,115	203,241	203,103	138	49,253
Special Revenue Funds					
Motor Fuel Tax Fund	87,044	126,000	126,000	-	87,044
Library	515,284	312,206	316,403	(4,197)	511,087
Total Special Revenue Funds	602,328	438,206	442,403	(4,197)	598,131
Enterprise Funds					
Waterworks & Sewerage Fund	(121,061)	1,427,550	1,710,706	(283,156)	(404,217)
Garbage Fund	273,615	349,025	362,499	(13,474)	260,141
Total Enterprise Funds	152,554	1,776,575	2,073,205	(296,630)	(144,076)
All Funds	<u>\$ 3,487,731</u>	<u>\$ 8,713,608</u>	<u>\$ 10,003,687</u>	<u>\$ (1,290,079)</u>	<u>\$ 2,197,652</u>

CITY OF HIGHWOOD

FISCAL YEAR 2019 BUDGET

Appendix A

Detailed Budget Report



City of Highwood

FY2019 BUDGET SUMMARY

GENERAL FUND

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	% Change Budget/Request	\$ Change Budget/Request	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
GENERAL FUND REVENUE	\$ 5,287,146	\$ 5,041,183	\$ 5,418,560	\$ 4,967,786	\$ 4,967,786	-1.5%	\$ (73,397)	\$ -	\$ 5,044,869	\$ 5,089,452
TOTAL REVENUE	\$ 5,287,146	\$ 5,041,183	\$ 5,418,560	\$ 4,967,786	\$ 4,967,786	-1.5%	\$ (73,397)	\$ -	\$ 5,044,869	\$ 5,089,452
DEPARTMENT EXPENDITURES										
ADMINISTRATIVE	\$ 586,785	\$ 552,425	\$ 493,520	\$ 543,758	\$ 543,758	-2%	\$ (8,667)	-	\$ 561,254	\$ 573,539
LEGAL	\$ 123,384	\$ 230,600	\$ 152,600	\$ 205,600	\$ 205,600	-11%	\$ (25,000)	-	\$ 175,600	\$ 175,600
POLICE	\$ 1,850,279	\$ 2,026,679	\$ 2,043,467	\$ 2,077,473	\$ 2,077,473	3%	\$ 50,794	-	\$ 2,132,269	\$ 2,222,053
FIRE	\$ 1,101,076	\$ 794,551	\$ 790,777	\$ 802,015	\$ 802,015	1%	\$ 7,464	-	\$ 823,767	\$ 851,274
FIRE ALARM (DEPT. 23)	\$ 65,360	\$ 54,861	\$ 54,861	\$ 54,861	\$ 54,861	0%	\$ -	-	\$ 54,861	\$ 30,000
STREETS	\$ 643,377	\$ 656,044	\$ 784,139	\$ 917,720	\$ 767,720	40%	\$ 261,676	150,000	\$ 714,669	\$ 720,037
BUILDING	\$ 164,638	\$ 196,055	\$ 174,416	\$ 258,950	\$ 178,950	32%	\$ 62,895	80,000	\$ 182,269	\$ 185,384
PARKS & RECREATION	\$ 162,267	\$ 147,782	\$ 130,615	\$ 152,149	\$ 152,149	3%	\$ 4,367	-	\$ 155,254	\$ 158,540
DUI	\$ -	\$ 4,500	\$ 2,800	\$ 4,500	\$ 4,500	0%	\$ -	-	\$ 4,500	\$ 4,500
2% FIRE INSURANCE	\$ 198	\$ -	\$ -	\$ -	\$ -	0%	\$ -	-	\$ -	\$ -
PARKING	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	0%	\$ -	-	\$ -	\$ -
SUB-TOTAL	\$ 4,700,363	\$ 4,663,497	\$ 4,630,195	\$ 5,017,026	\$ 4,787,026	8%	\$ 353,529	\$ 230,000	\$ 4,804,443	\$ 4,920,927
OTHER FINANCING USES	\$ 200,000	\$ 740,000	\$ 740,000	\$ 725,000	\$ -		\$ (15,000)	\$ 725,000	\$ 315,000	\$ 230,000
TOTAL EXPENDITURES	\$ 4,900,363	\$ 5,403,497	\$ 5,370,195	\$ 5,742,026	\$ 4,787,026	6%	\$ 338,529	\$ 955,000	\$ 5,119,443	\$ 5,150,927
REVENUE OVER (UNDER) EXPENDITURES	\$ 386,782	\$ (362,314)	\$ 48,365	\$ (774,240)	\$ 180,760			(955,000)	\$ (74,574)	\$ (61,475)
BEGINNING FUND BALANCE	\$ 1,394,156	\$ 1,780,938	\$ 1,780,938	\$ 1,829,303	\$ 1,829,303		\$ 48,365	-	\$ 1,055,063	\$ 980,489
ENDING FUND BALANCE	\$ 1,780,938	\$ 1,418,624	\$ 1,829,303	\$ 1,055,063	\$ 2,010,063	-26%	\$ (363,561)	\$ (955,000)	\$ 980,489	\$ 919,014

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	% Change Est Act/Budget	FY19 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
REVENUE											
LOCAL TAXES											
REAL ESTATE TAX - CORPORATE	\$ 751,171	\$ 825,289	\$ 823,051	\$ 816,541	-1%	\$ 823,051	0.0%	\$ 823,051	\$ -	\$ 823,051	\$ 823,051
REAL ESTATE TAX - POLICE PENSION	267,185	266,302	309,839	307,414	-1%	381,756	23.2%	381,756	-	408,479	437,072
REAL ESTATE TAX - FIRE PENSION	120,163	91,576	93,301	92,224	-1%	93,315	0.0%	93,315	-	99,847	106,836
REAL ESTATE TAX - NSSRA	44,730	44,619	45,000	44,650	-1%	45,000	0.0%	45,000	-	45,000	45,000
UTILITY TAX - TELECOMMUNICATION	139,146	115,554	115,000	95,346	-17%	110,000	-4.3%	110,000	-	110,000	110,000
UTILITY TAX - ELECTRIC	124,228	132,144	130,000	126,187	-3%	130,000	0.0%	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	68,958	71,319	80,000	83,870	5%	80,000	0.0%	80,000	-	80,000	80,000
GASOLINE TAX	118,715	122,414	115,000	110,385	-4%	115,000	0.0%	115,000	-	115,000	115,000
SUB-TOTAL LOCAL TAXES	1,634,296	1,669,217	1,711,191	1,676,617	-2%	1,778,122	3.9%	1,778,122	-	1,811,377	1,846,960
LICENSE REVENUE											
LIQUOR LICENSES	132,797	125,174	110,000	116,590	6%	110,000	0.0%	110,000	-	110,000	110,000
VEHICLE LICENSES	133,570	126,455	125,000	111,477	-11%	125,000	0.0%	125,000	-	125,000	125,000
BUSINESS LICENSES	8,000	6,500	7,500	3,850	-49%	7,500	0.0%	7,500	-	7,500	7,500
GREASE TRAP FEES	1,610	2,170	1,500	2,660	77%	2,000	33.3%	2,000	-	2,000	2,000
OTHER LICENSES	37,905	37,413	30,000	34,050	14%	30,000	0.0%	30,000	-	30,000	30,000
SUB-TOTAL LICENSES	313,882	297,713	274,000	268,627	-2%	274,500	0.2%	274,500	-	274,500	274,500
PERMIT REVENUE											
BUILDING PERMITS	108,422	65,926	80,000	73,194	-9%	68,000	-15.0%	68,000	-	68,000	68,000
PARKING REVENUES	53,280	44,418	40,000	45,244	13%	40,000	0.0%	40,000	-	40,000	40,000
CABLE FRANCHISE FEES	57,316	50,199	46,000	57,090	24%	55,000	19.6%	55,000	-	46,000	55,000
VALET PARKING PERMITS	3,000	4,500	3,000	3,500	17%	3,000	0.0%	3,000	-	3,000	3,000
MISCELLANEOUS PERMITS	4,050	3,225	2,500	6,635	165%	2,500	0.0%	2,500	-	2,500	2,500
SUB-TOTAL PERMITS	226,068	168,268	171,500	185,663	8%	168,500	-1.7%	168,500	-	159,500	168,500
INTERGOVERNMENTAL REVENUE											
STATE INCOME TAX	547,864	511,850	551,310	526,631	-4%	481,000	-12.8%	481,000	-	551,310	551,310
PERSONAL PROPERTY REPLACEMENT	6,886	7,650	7,300	5,224	-28%	7,300	0.0%	7,300	-	7,300	7,300
GRANTS	9,070	87,658	-	-	0%	-	0.0%	-	-	-	-
SALES TAX - REGULAR	508,518	557,568	541,253	535,000	-1%	541,253	0.0%	541,253	-	541,253	541,253
SALES TAX - HOME RULE	702,143	812,393	783,411	775,000	-1%	783,411	0.0%	783,411	-	783,411	783,411
911 DISPATCH	-	-	36,000	36,000	0%	36,000	0.0%	36,000	-	36,000	36,000
LOCAL USE TAX	124,769	133,268	127,018	129,916	2%	144,500	13.8%	144,500	-	127,018	127,018
SUB-TOTAL INT. GOVT.	1,899,250	2,110,388	2,046,292	2,007,771	-2%	1,993,464	-2.6%	1,993,464	-	2,046,292	2,046,292

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	% Change Est Act/Budget	FY19 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
FINES & FORFEITURES											
COURT FINES	46,982	36,546	45,000	25,000	-44%	35,000	-22.2%	35,000	-	35,000	35,000
POLICE FINES	30,865	34,865	30,000	34,550	15%	30,000	0.0%	30,000	-	30,000	30,000
PD BOOT, ADMIN, VEHICLE STORAGE	1,700	3,010	1,700	1,700	0%	1,700	0.0%	1,700	-	1,700	1,700
PD SEIZED VEHICLES	25,600	4,500	25,000	5,000	-80%	25,000	0.0%	25,000	-	25,000	25,000
DUI FINES	-	-	-	35		-	0.0%	-	-	-	-
COLLECTIONS	23,679	22,249	-	6,218		-	0.0%	-	-	-	-
ZONING/PLANNING FEES	2,700	2,675	2,500	5,825	133%	2,500	0.0%	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	6,632	6,094	6,000	3,892	-35%	6,000	0.0%	6,000	-	6,000	6,000
RENTAL INSPECTION FEES	48,430	156,210	112,000	120,000	7%	112,000	0.0%	112,000	-	112,000	112,000
MISCELLANEOUS FEES & FINES	9,523	11,112	5,000	10,000	100%	5,000	0.0%	5,000	-	5,000	5,000
NORDSTROM FUND	374	4,512	-	5,210		-	0.0%	-	-	-	-
AMBULANCE SERVICE	87,611	1,617	-	643		-	0.0%	-	-	-	-
SUB-TOTAL FINES	284,096	283,391	227,200	218,073	-4%	217,200	-4.4%	217,200	-	217,200	217,200
CHARGES FOR SERVICES											
TFSC 2H AGREEMENT	-	110	-	-		-		-	-	-	-
SALE OF PROPERTY	61,200	20,146	75,000	348,000	364%	-	-100%	-	-	-	-
ALARM SYSTEMS & CALLS	120,323	107,287	100,000	101,950	2%	100,000	0.0%	100,000	-	100,000	100,000
RECYCLING REBATE	1,027	772	1,000	9,111	811%	1,000	0.0%	1,000	-	1,000	1,000
MISC CHARGES FOR SERVICE	200	200	-	200		-	0.0%	-	-	-	-
SUB-TOTAL CHARGES	182,750	128,515	176,000	459,261	161%	101,000	-42.6%	101,000	-	101,000	101,000
MISCELLANEOUS INCOME											
INTEREST ON INVESTMENTS	1,803	5,881	1,000	14,937	1394%	1,000	0.0%	1,000	-	1,000	1,000
ANTENNA RENTALS	350,196	369,742	259,000	295,524	14%	259,000	0.0%	259,000	-	259,000	259,000
MISCELLANEOUS PROPERTY RENTAL	6,000	9,775	6,000	9,725	62%	6,000	0.0%	6,000	-	6,000	6,000
REFUNDS & REIMBURSEMENTS	39,049	52,071	10,000	87,362	774%	10,000	0.0%	10,000	-	10,000	10,000
PARK/REC RENTALS	171,912	168,014	150,000	182,700	22%	150,000	0.0%	150,000	-	150,000	150,000
SPECIAL RECREATION DONATION	7,700	12,150	7,000	10,150	45%	7,000	0.0%	7,000	-	7,000	7,000
SPECIAL EVENT	1,702	1,550	-	1,650		-	0.0%	-	-	-	-
MISCELLANEOUS INCOME	4,198	10,470	2,000	500	-75%	2,000	0.0%	2,000	-	2,000	2,000
SUB-TOTAL MISC.	582,560	629,653	435,000	602,548	39%	435,000	0.0%	435,000	-	435,000	435,000
TOTAL REVENUE	\$ 5,122,902	\$ 5,287,146	\$ 5,041,183	\$ 5,418,560	7%	\$ 4,967,786	-1.5%	\$ 4,967,786	\$ -	\$ 5,044,869	\$ 5,089,452

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PERSONNEL								
SALARIES	\$ 158,808	\$ 195,730	\$ 185,000	\$ 204,896	\$ 204,896	\$ -	\$ 212,116	\$ 218,318
OVERTIME	172	5,000	500	3,000	3,000	-	5,000	5,000
SUB-TOTAL	158,980	200,730	185,500	207,896	207,896	-	217,116	223,318
BENEFITS								
HEALTH INSURANCE	49,509	28,847	48,107	17,200	17,200	-	18,960	19,863
UNEMPLOYMENT INSURANCE	165	3,300	300	3,300	3,300	-	3,400	3,500
FICA	9,455	12,445	10,942	12,704	12,704	-	13,461	13,846
MEDICARE	2,250	2,911	2,911	2,971	2,971	-	3,148	3,238
IMRF	21,020	24,088	18,000	24,083	24,083	-	26,054	26,798
WORKERS COMP	671	750	3,900	750	750	-	825	908
AUTOMOTIVE ALLOWANCE	1,200	2,000	1,200	2,000	2,000	-	2,000	2,000
SUB-TOTAL	84,270	74,341	85,360	63,008	63,008	-	67,848	70,152
OPERATING COSTS								
BUILDING MAINTENANCE	109,475	14,500	12,000	14,500	14,500	-	14,500	14,500
EQUIPMENT MAINTENANCE	539	5,000	500	5,000	5,000	-	5,000	5,000
ACCOUNTING	44,850	54,600	54,600	54,600	54,600	-	54,600	54,600
AUDITING	39,300	39,000	34,200	39,000	39,000	-	39,000	39,000
PAYROLL SERVICE	3,219	4,300	4,300	4,300	4,300	-	4,300	4,300
COMPUTER SUPPORT	12,752	15,000	10,000	15,000	15,000	-	15,000	15,000
OTHER PROFESSIONAL SERVICES	6,163	4,000	2,360	4,000	4,000	-	4,000	4,000
POSTAGE	1,405	4,000	1,800	4,000	4,000	-	4,000	4,000
TELEPHONE	6,158	6,000	6,000	6,000	6,000	-	6,000	6,000
PUBLISHING/ADV/PROMO	277	5,000	5,000	5,000	5,000	-	5,000	5,000
PRINTING	1,728	2,000	2,200	2,000	2,000	-	2,000	2,000
DUES	8,599	14,500	11,000	14,500	14,500	-	14,500	14,500
TRAVEL EXPENSE	772	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	4,453	9,000	4,000	9,000	9,000	-	9,000	9,000
MEALS	217	300	300	300	300	-	300	300
UTILITIES	2,570	4,000	2,500	4,000	4,000	-	4,000	4,000
MISCELLANEOUS SERVICE CONTRACTS	57,577	33,500	39,000	28,500	28,500	-	28,500	28,500
LIABILITY INSURANCE	9,360	34,354	17,000	34,354	34,354	-	37,789	41,568
OFFICE SUPPLIES	1,805	3,000	1,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	3,806	2,500	6,000	2,500	2,500	-	2,500	2,500
EQUIPMENT LEASE EXPENSE	3,422	3,000	-	3,000	3,000	-	3,000	3,000
AUTOMOTIVE FUEL/OIL	375	1,000	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	339	500	500	500	500	-	500	500
CREDIT CARD FEES	1,390	1,500	2,000	2,000	2,000	-	2,000	2,000
SPECIAL EVENT FUND	2,365	10,000	2,600	10,000	10,000	-	10,000	10,000
REIMBURSABLE EXPENSES	2,575	100	100	100	100	-	100	100
REFUNDS	-	100	200	100	100	-	100	100
MISCELLANEOUS EXPENSE	2,193	5,600	1,500	5,600	5,600	-	5,600	5,600
SUB-TOTAL	327,685	277,354	222,660	272,854	272,854	-	276,289	280,068
TOTAL EXPENDITURES	\$ 570,935	\$ 552,425	\$ 493,520	\$ 543,758	\$ 543,758	\$ -	\$ 561,254	\$ 573,539
CAPITAL								
THREE YEAR CAPITAL PLAN	15,850	25,000	2,200	350,000	-	350,000	30,000	-
SUB-TOTAL	15,850	25,000	2,200	350,000	-	350,000	30,000	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 586,785	\$ 577,425	\$ 495,720	\$ 893,758	\$ 543,758	\$ 350,000	\$ 591,254	\$ 573,539

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
LEGAL								
CITY ATTORNEY - GENERAL CORP MATTERS	\$ 91,871	\$ 130,000	\$ 75,000	\$ 120,000	\$ 120,000	\$ -	\$ 125,000	\$ 125,000
CITY PROSECUTOR - PROSECUTION	21,852	35,000	30,000	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	60	6,000	8,000	6,000	6,000	-	6,000	6,000
LAWSUIT SETTLEMENT	-	50,000	30,000	35,000	35,000	-	-	-
TOTAL EXPENDITURES	\$ 123,384	\$ 230,600	\$ 152,600	\$ 205,600	\$ 205,600	\$ -	\$ 175,600	\$ 175,600

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 763,797	\$ 899,166	\$ 812,000	\$ 864,759	\$ 864,759	\$ -	\$ 940,210	\$ 970,962
SALARIES - PART-TIME	131,736	80,000	122,000	125,000	125,000	-	80,000	80,000
OVER-TIME	102,817	95,000	160,000	95,000	95,000	-	95,000	95,000
SUB-TOTAL	998,351	1,074,166	1,094,000	1,084,759	1,084,759	-	1,115,210	1,145,962
BENEFITS								
HEALTH INSURANCE	192,469	213,933	200,000	187,991	187,991	-	188,291	200,819
UNEMPLOYMENT INSURANCE	1,558	11,500	2,000	11,500	11,500	-	11,500	11,500
FICA	9,355	12,000	9,000	5,736	5,736	-	12,000	12,000
POLICE PENSION CONTRIBUTION	267,422	309,839	307,400	381,756	381,756	-	408,479	437,072
MEDICARE	13,918	15,575	15,575	13,633	13,633	-	16,171	16,616
IMRF	5,337	5,221	5,221	5,539	5,539	-	5,539	5,705
WORKERS COMP	38,134	49,910	47,000	49,910	49,910	-	54,901	60,391
SUB-TOTAL	528,194	617,978	586,196	656,065	656,065	-	696,880	744,105
OPERATING COSTS								
BUILDING MAINTENANCE	1,783	5,000	3,936	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	2,156	3,000	500	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	18,345	5,000	23,000	5,000	5,000	-	5,000	5,000
ADMINISTRATIVE HEARING SERVICE	-	1,000	-	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	8,141	7,000	1,000	7,000	7,000	-	7,000	7,000
POSTAGE	100	500	200	500	500	-	500	500
TELEPHONE	11,582	15,000	18,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	-	400	400	400	400	-	400	400
PRINTING	-	700	300	700	700	-	700	700
DISPATCHING	124,815	162,000	188,000	164,114	164,114	-	143,500	150,750
DUES	7,245	15,000	25,000	15,000	15,000	-	15,000	15,000
TRAVEL	267	500	-	500	500	-	500	500
TRAINING	7,394	15,000	6,000	15,000	15,000	-	15,000	15,000
UTILITIES	1,123	1,500	1,500	1,500	1,500	-	1,500	1,500
MISC SERVICE CONTRACTS	12,900	14,500	14,500	14,500	14,500	-	14,500	14,500
LIABILITY INSURANCE	32,604	41,435	41,435	41,435	41,435	-	45,579	50,136
OFFICE SUPPLIES	2,472	2,000	500	2,000	2,000	-	2,000	2,000
OPERATING SUPPLIES	15,591	5,000	5,000	5,000	5,000	-	5,000	5,000
UNIFORMS	8,063	10,000	9,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	22,181	30,000	25,000	30,000	30,000	-	30,000	30,000
SUB-TOTAL	276,762	334,535	363,271	336,649	336,649	-	320,179	331,986
TOTAL EXPENDITURES	\$ 1,843,371	\$ 2,026,679	\$ 2,043,467	\$ 2,077,473	\$ 2,077,473	\$ -	\$ 2,132,269	\$ 2,222,053
CAPITAL								
THREE YEAR CAPITAL PLAN	6,908	10,000	-	85,000	10,000	75,000	55,000	-
VEHICLE	-	240,000	240,000	-	-	-	-	-
SUB-TOTAL	6,908	250,000	240,000	85,000	10,000	75,000	55,000	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,850,279	\$ 2,276,679	\$ 2,283,467	\$ 2,162,473	\$ 2,087,473	\$ 75,000	\$ 2,187,269	\$ 2,222,053

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 87,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES - PART-TIME	143,455	-	-	-	-	-	-	-
OVERTIME	35,314	-	-	-	-	-	-	-
SUB-TOTAL	266,524	-	-	-	-	-	-	-
BENEFITS								
HEALTH INSURANCE	1,418	-	-	-	-	-	-	-
UNEMPLOYMENT INSURANCE	53	-	-	-	-	-	-	-
WORKERS COMP	4,107	-	-	-	-	-	-	-
FICA	11,439	-	-	-	-	-	-	-
PENSION	91,980	93,301	93,301	93,315	93,315	-	99,847	106,836
MEDICARE	4,072	-	-	-	-	-	-	-
SUB-TOTAL	113,069	93,301	93,301	93,315	93,315	-	99,847	106,836
OPERATING COSTS								
BUILDING MAINTENANCE	1,350	10,000	14,476	-	-	-	-	-
EQUIPMENT MAINTENANCE	1,380	-	-	-	-	-	-	-
VEHICLE MAINTENANCE	1,217	1,500	1,500	1,500	1,500	-	-	-
FIRE EQUIPMENT MAINTENANCE	333	-	-	-	-	-	-	-
TELEPHONE	2,428	3,000	2,700	2,700	2,700	-	-	-
DISPATCHING	77,281	40,000	36,000	40,000	40,000	-	40,000	40,000
UTILITIES	381	2,000	2,800	-	-	-	-	-
MISC CONTRACTUAL SERVICES	626,772	643,750	640,000	664,000	664,000	-	683,920	704,438
LIABILITY INSURANCE	8,475	-	-	-	-	-	-	-
OPERATING SUPPLIES	494	-	-	-	-	-	-	-
AUTO FUEL/OIL	637	1,000	-	500	500	-	-	-
SUB-TOTAL	720,748	701,250	697,476	708,700	708,700	-	723,920	744,438
TOTAL EXPENDITURES	\$ 1,100,341	\$ 794,551	\$ 790,777	\$ 802,015	\$ 802,015	\$ -	\$ 823,767	\$ 851,274
CAPITAL								
BUILDING	735	-	-	-	-	-	-	-
SUB-TOTAL	735	-	-	-	-	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,101,076	\$ 794,551	\$ 790,777	\$ 802,015	\$ 802,015	\$ -	\$ 823,767	\$ 851,274

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - FIRE ALARM DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ 40,499	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	-	\$ 30,000	\$ 30,000
SUB-TOTAL	40,499	30,000	30,000	30,000	30,000	-	30,000	30,000
CAPITAL								
DEBT	24,861	24,861	24,861	24,861	24,861	-	24,861	-
SUB-TOTAL	24,861	24,861	24,861	24,861	24,861	-	24,861	-
TOTAL EXPENDITURES	\$ 65,360	\$ 54,861	\$ 54,861	\$ 54,861	\$ 54,861	\$ -	\$ 54,861	\$ 30,000

City of Highwood

FY2019 BUDGET SUMMARY
GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 59,564	\$ 57,206	\$ 57,206	\$ 58,921	\$ 58,921	\$ -	\$ 60,689	\$ 62,509
SALARIES - PART-TIME	-	10,000	-	10,000	10,000	-	10,000	10,000
OVERTIME	19,964	17,000	25,000	17,000	17,000	-	17,000	17,000
SUB-TOTAL	79,529	84,206	82,206	85,921	85,921	-	87,689	89,509
BENEFITS								
HEALTH INSURANCE	-	2,500	2,000	2,500	2,500	-	2,500	2,500
UNEMPLOYMENT INSURANCE	90	3,058	300	1,000	1,000	-	1,000	1,000
FICA	4,832	5,221	5,097	5,327	5,327	-	5,437	5,550
MEDICARE	1,130	1,221	1,192	1,246	1,246	-	1,271	1,298
IMRF	10,903	10,105	9,865	10,311	10,311	-	10,523	10,741
WORKERS COMP	11,881	13,272	12,000	12,000	12,000	-	13,200	14,520
SUB-TOTAL	28,836	35,377	30,453	32,384	32,384	-	33,931	35,609
OPERATING COSTS								
BUILDING MAINTENANCE	18,494	8,000	11,100	8,000	8,000	-	8,000	8,000
EQUIPMENT MAINTENANCE	21,037	15,000	17,500	15,000	15,000	-	15,000	15,000
VEHICLE MAINTENANCE	9,402	10,000	8,800	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	2,362	5,000	1,200	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	46,642	62,000	46,000	110,000	110,000	-	60,000	60,000
STORM SEWER REPAIR	55,367	45,000	105,000	75,000	75,000	-	75,000	75,000
STREET LIGHT REPAIRS	57,426	25,000	56,100	25,000	25,000	-	25,000	25,000
ENGINEERING FEES	2,000	15,000	35,000	165,000	15,000	150,000	15,000	15,000
OTHER PROFESSIONAL SERVICES	430	24,000	24,000	24,000	24,000	-	24,000	24,000
TELEPHONE	2,250	2,250	2,700	2,700	2,700	-	2,700	2,700
PUBLISHING	-	500	-	500	500	-	500	500
TRAINING	-	500	-	500	500	-	500	500
DUES	-	500	-	500	500	-	500	500
UTILITIES	53,621	44,000	36,000	44,000	44,000	-	44,000	44,000
MISCELLANEOUS SERVICE CONTRACTS	72,972	120,000	122,000	125,000	125,000	-	125,000	125,000
MISCELLANEOUS HAULING DIRT DUMP	32,160	15,000	48,000	45,000	45,000	-	45,000	45,000
LIABILITY INSURANCE	15,826	17,000	16,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	372	250	50	250	250	-	250	250
OPERATING SUPPLIES	7,864	15,000	10,000	15,000	15,000	-	15,000	15,000
SUPPLIES - BUILDING & GROUNDS	781	2,500	350	2,500	2,500	-	2,500	2,500
UNIFORMS	315	700	200	700	700	-	700	700
TRAFFIC CONTROL SIGNS	14,286	8,000	13,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	5,842	10,000	4,000	10,000	10,000	-	10,000	10,000
EQUIPMENT RENTAL	3,221	3,000	3,000	3,000	3,000	-	3,000	3,000
FORESTRY	45,252	25,000	40,000	35,000	35,000	-	35,000	35,000
EVERTS PARK	10,441	7,500	19,237	7,500	7,500	-	7,500	7,500
COMMUNITY BEAUTIFICATION	9,084	5,000	5,000	5,000	5,000	-	5,000	5,000
HOLIDAY LIGHTING	488	5,000	2,500	5,000	5,000	-	5,000	5,000
MISCELLANEOUS EXPENSE	2,319	1,000	-	1,000	1,000	-	1,000	1,000
SUB-TOTAL	490,252	491,700	626,737	767,150	617,150	150,000	568,850	570,720

City of Highwood

FY2019 BUDGET SUMMARY
GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
DEBT	44,761	44,761	44,743	32,265	32,265	-	24,199	24,199
SUB-TOTAL	44,761	44,761	44,743	32,265	32,265	-	24,199	24,199
TOTAL EXPENDITURES	\$ 643,377	\$ 656,044	\$ 784,139	\$ 917,720	\$ 767,720	\$ 150,000	\$ 714,669	\$ 720,037
CAPITAL								
THREE YEAR CAPITAL PLAN	-	455,000	323,000	230,000	230,000	-	230,000	230,000
SUB-TOTAL	-	455,000	323,000	230,000	230,000	-	230,000	230,000
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 643,377	\$ 1,111,044	\$ 1,107,139	\$ 1,147,720	\$ 997,720	\$ 150,000	\$ 944,669	\$ 950,037

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PERSONNEL								
FULL TIME BUILDING	\$ 55,643	\$ 69,010	\$ 77,256	\$ 72,100	\$ 72,100	\$ -	\$ 74,263	\$ 76,491
SUB-TOTAL	55,643	69,010	77,256	72,100	72,100	-	74,263	76,491
BENEFITS								
HEALTH INSURANCE	2,052	9,573	7,300	8,583	8,583	-	9,312	9,763
UNEMPLOYMENT INSURANCE	196	100	160	100	100	-	100	100
FICA	3,269	4,279	4,700	4,470	4,470	-	4,604	4,742
MEDICARE	765	1,001	1,100	1,045	1,045	-	1,077	1,109
IMRF	5,563	8,281	7,000	8,652	8,652	-	8,912	9,179
WORKERS COMP	2,317	2,000	1,700	2,000	2,000	-	2,000	2,000
UNIFORM ALLOWANCE	-	4,311	-	-	-	-	-	-
SUB-TOTAL	14,161	29,545	21,960	24,850	24,850	-	26,006	26,893
OPERATING COSTS								
PLANNING - COMMUNITY DEVELOP	-	5,000	-	35,000	5,000	30,000	5,000	5,000
POSTAGE	145	500	450	1,000	1,000	-	1,000	1,000
PRINTING	760	1,000	-	1,000	1,000	-	1,000	1,000
TRAINING	-	1,000	1,000	1,000	1,000	-	1,000	1,000
LIABILITY INSURANCE	2,052	5,000	4,600	5,000	5,000	-	5,000	5,000
OFFICE SUPPLIES	320	1,000	150	1,000	1,000	-	1,000	1,000
OPERATING SUPPLIES	947	-	-	-	-	-	-	-
REIMBURSABLE EXPENSES	85,275	84,000	69,000	68,000	68,000	-	68,000	68,000
MISC CONTRACT SERVICES	5,334	-	-	50,000	-	50,000	-	-
SUB-TOTAL	94,834	97,500	75,200	162,000	82,000	80,000	82,000	82,000
TOTAL EXPENDITURES	\$ 164,638	\$ 196,055	\$ 174,416	\$ 258,950	\$ 178,950	\$ 80,000	\$ 182,269	\$ 185,384

City of Highwood

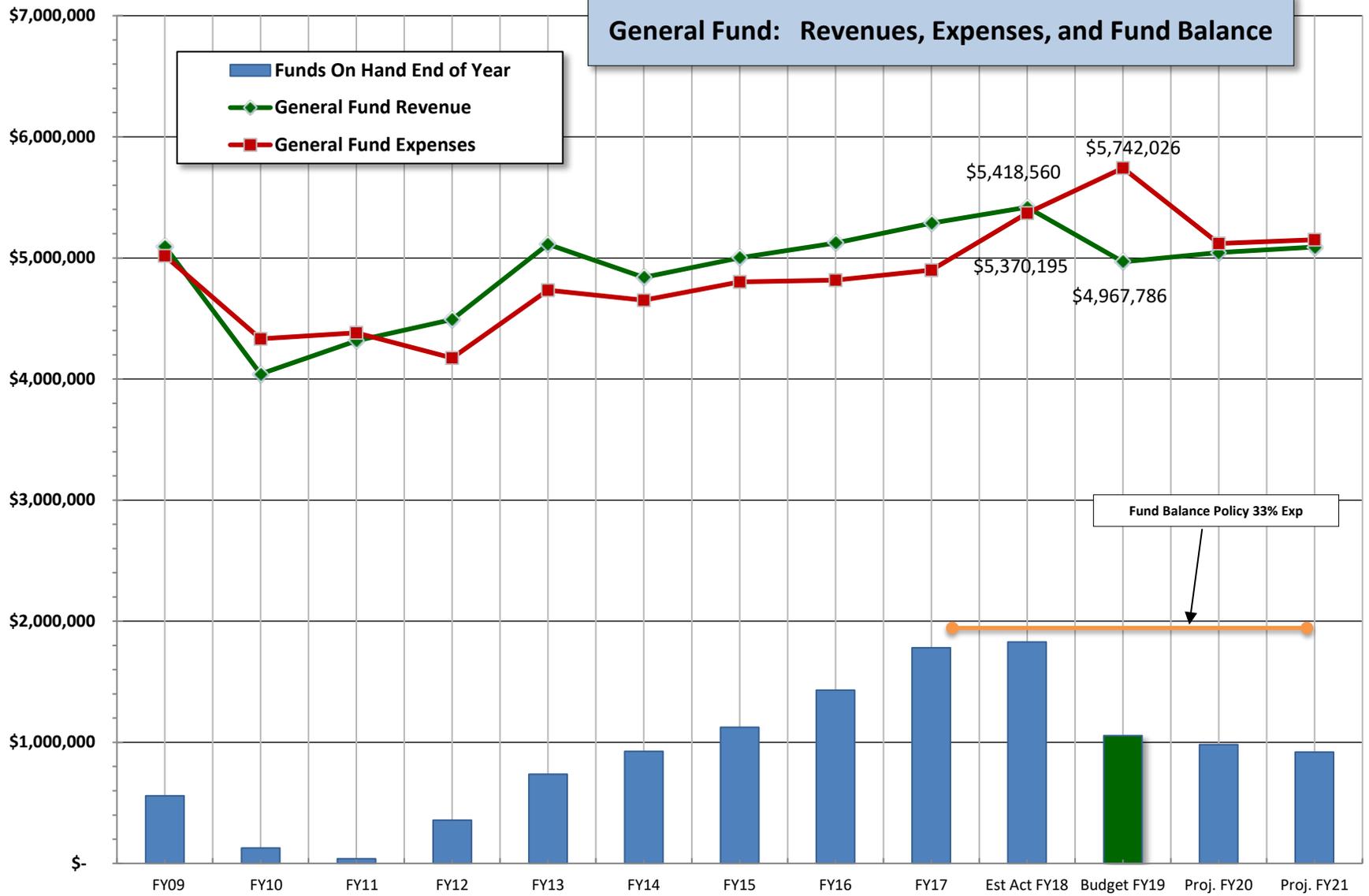
FY2019 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PERSONNEL								
SALARIES - PART-TIME	\$ 40,151	\$ 45,492	\$ 41,000	\$ 46,483	\$ 46,483	\$ -	\$ 47,878	\$ 49,314
SUB-TOTAL	40,151	45,492	41,000	46,483	46,483	-	47,878	49,314
BENEFITS								
HEALTH INSURANCE	6,248	7,531	6,000	8,832	8,832	-	9,261	9,712
UNEMPLOYMENT INSURANCE	282	1,000	400	1,000	1,000	-	1,000	1,000
FICA	2,490	2,821	2,600	2,882	2,882	-	2,968	3,057
MEDICARE	582	660	600	674	674	-	694	715
IMRF	259	1,478	1,400	1,478	1,478	-	1,523	1,568
WORKERS COMP	1,764	2,800	2,100	2,800	2,800	-	3,080	3,388
AUTO ALLOWANCE	500	600	600	600	600	-	600	600
SUB-TOTAL	12,124	16,890	13,700	18,266	18,266	-	19,127	20,041
OPERATING COSTS								
BUILDING MAINTENANCE	10,594	8,000	7,300	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	683	1,000	800	1,000	1,000	-	1,000	1,000
VEHICLE MAINTENANCE	43	-	-	-	-	-	-	-
PARK MAINTENANCE	2,718	4,000	3,900	4,000	4,000	-	4,000	4,000
POSTAGE	-	50	-	50	50	-	50	50
TELEPHONE	2,014	1,750	2,115	1,750	1,750	-	1,750	1,750
UTILITIES	11,902	12,500	12,000	12,500	12,500	-	12,500	12,500
LIABILITY INSURANCE	3,966	8,500	7,800	8,500	8,500	-	9,350	10,285
OFFICE SUPPLIES	168	500	200	500	500	-	500	500
AUTOMOTIVE FUEL	518	600	300	600	600	-	600	600
NSSRA	39,988	45,000	41,000	45,000	45,000	-	45,000	45,000
MISC EXPENSE - SPECIAL REC.	37,397	3,500	500	3,500	3,500	-	3,500	3,500
SUB-TOTAL	109,992	85,400	75,915	87,400	87,400	-	88,250	89,185
TOTAL EXPENDITURES	\$ 162,267	\$ 147,782	\$ 130,615	\$ 152,149	\$ 152,149	\$ -	\$ 155,254	\$ 158,540
CAPITAL								
THREE YEAR CAPITAL PLAN	-	10,000	-	60,000	-	60,000	-	-
SUB-TOTAL	-	10,000	-	60,000	-	60,000	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 162,267	\$ 157,782	\$ 130,615	\$ 212,149	\$ 152,149	\$ 60,000	\$ 155,254	\$ 158,540

City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 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

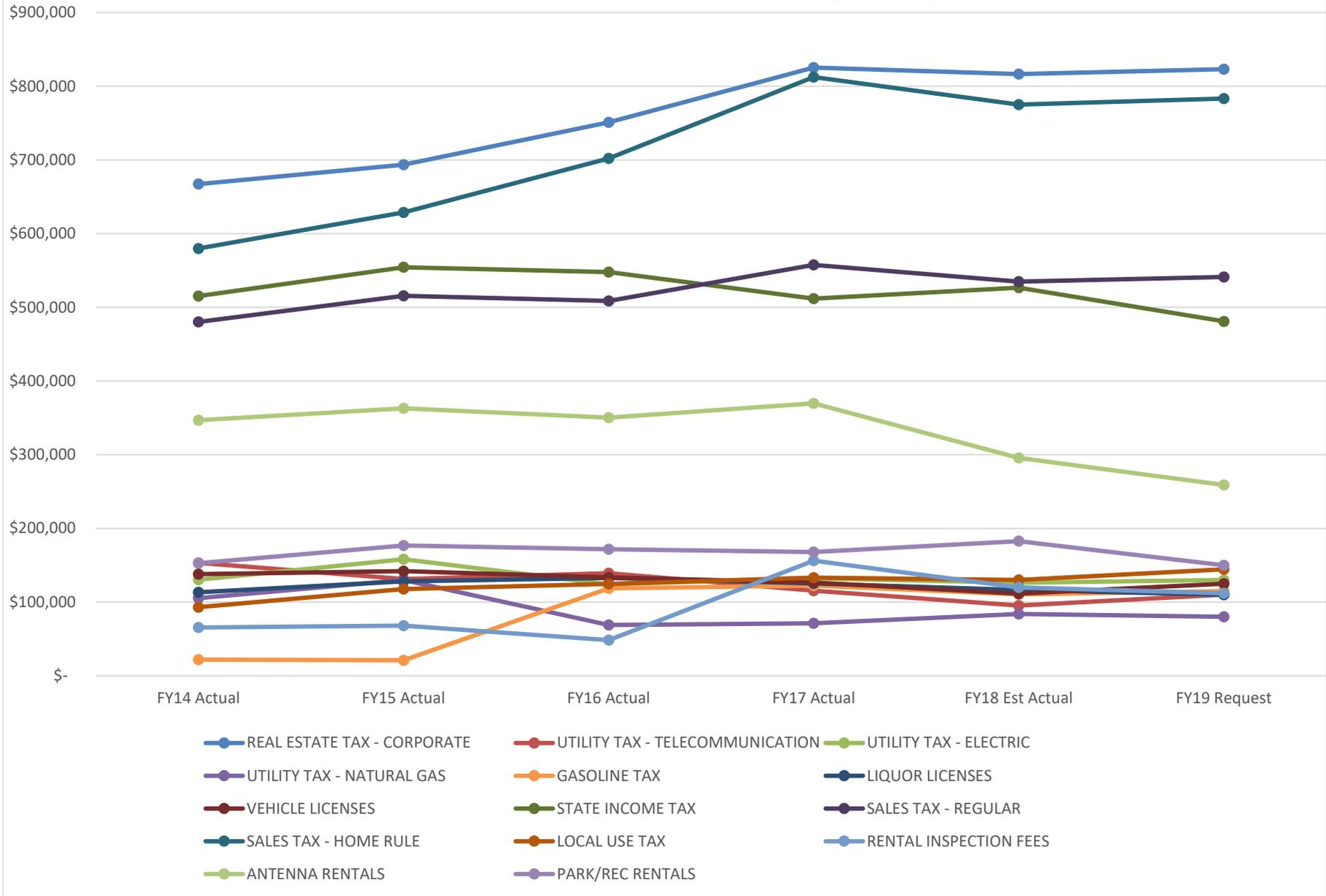


City of Highwood

FY2019 BUDGET SUMMARY GENERAL FUND - REVENUE

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Est Actual	FY19 Request
REAL ESTATE TAX - CORPORATE	\$ 667,161	\$ 693,461	\$ 751,171	\$ 825,289	\$ 816,541	\$ 823,051
UTILITY TAX - TELECOMMUNICATION	\$ 153,266	\$ 131,280	\$ 139,146	\$ 115,554	\$ 95,346	\$ 110,000
UTILITY TAX - ELECTRIC	\$ 130,370	\$ 158,155	\$ 124,228	\$ 132,144	\$ 126,187	\$ 130,000
UTILITY TAX - NATURAL GAS	\$ 105,315	\$ 129,990	\$ 68,958	\$ 71,319	\$ 83,870	\$ 80,000
GASOLINE TAX	\$ 21,928	\$ 21,169	\$ 118,715	\$ 122,414	\$ 110,385	\$ 115,000
LIQUOR LICENSES	\$ 113,345	\$ 128,053	\$ 132,797	\$ 125,174	\$ 116,590	\$ 110,000
VEHICLE LICENSES	\$ 137,845	\$ 142,055	\$ 133,570	\$ 126,455	\$ 111,477	\$ 125,000
STATE INCOME TAX	\$ 515,265	\$ 554,338	\$ 547,864	\$ 511,850	\$ 526,631	\$ 481,000
SALES TAX - REGULAR	\$ 480,199	\$ 515,509	\$ 508,518	\$ 557,568	\$ 535,000	\$ 541,253
SALES TAX - HOME RULE	\$ 579,886	\$ 628,755	\$ 702,143	\$ 812,393	\$ 775,000	\$ 783,411
LOCAL USE TAX	\$ 93,139	\$ 117,571	\$ 124,769	\$ 133,268	\$ 129,916	\$ 144,500
RENTAL INSPECTION FEES	\$ 65,530	\$ 68,240	\$ 48,430	\$ 156,210	\$ 120,000	\$ 112,000
ANTENNA RENTALS	\$ 346,835	\$ 363,104	\$ 350,196	\$ 369,742	\$ 295,524	\$ 259,000
PARK/REC RENTALS	\$ 152,758	\$ 176,935	\$ 171,912	\$ 168,014	\$ 182,700	\$ 150,000

City of Highwood
 MAJOR REVENUE BY SOURCE - GENERAL FUND - FY2014-FY2019



City of Highwood

FY19 BUDGET SUMMARY CAPITAL PROJECTS FUND

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
CAPITAL PROJECTS FUND REVENUE	\$ 200,000	\$ 740,000	\$ 740,000	\$ 725,000	\$ -	\$ 725,000	\$ 315,000	\$ 230,000
TOTAL REVENUE	\$ 200,000	\$ 740,000	\$ 740,000	\$ 725,000	\$ -	\$ 725,000	\$ 315,000	\$ 230,000
DEPARTMENT EXPENDITURES								
CAPITAL PROJECTS	343,823	740,000	567,000	725,000	240,000	485,000	315,000	230,000
TOTAL EXPENDITURES	\$ 343,823	\$ 740,000	\$ 567,000	\$ 725,000	\$ 240,000	\$ 485,000	\$ 315,000	\$ 230,000
REVENUE OVER (UNDER) EXPENDITURES	(143,823)	-	173,000	-	(240,000)	240,000	-	-
BEGINNING FUND BALANCE	(121,486)	(265,309)	(265,309)	(92,309)	-	-	(92,309)	(92,309)
ENDING FUND BALANCE	\$ (265,309)	\$ (265,309)	\$ (92,309)	\$ (92,309)	\$ (240,000)	\$ 240,000	\$ (92,309)	\$ (92,309)

City of Highwood

FY19 BUDGET SUMMARY CAPITAL PROJECTS FUND - REVENUE

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
REVENUE								
TRANSFERS IN	\$ 200,000	\$ 740,000	\$ 740,000	\$ 725,000	\$ -	\$ 725,000	\$ 315,000	\$ 230,000
SUB-TOTAL	200,000	740,000	740,000	725,000	-	725,000	315,000	230,000
TOTAL REVENUE	\$ 200,000	\$ 740,000	\$ 740,000	\$ 725,000	\$ -	\$ 725,000	\$ 315,000	\$ 230,000

City of Highwood

FY19 BUDGET SUMMARY CAPITAL PROJECTS FUND - EXPENDITURES

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
CAPITAL OUTLAY								
ADMINISTRATIVE DEPARTMENT	\$ -	\$ 25,000	\$ 4,000	\$ 350,000	\$ -	\$ 350,000	\$ 30,000	\$ -
POLICE DEPARTMENT	-	250,000	240,000	85,000	10,000	75,000	55,000	-
STREET DEPARTMENT	343,823	455,000	323,000	230,000	230,000	-	230,000	230,000
PARKS & REC DEPARTMENT	-	10,000	-	60,000	-	60,000	-	-
SUB-TOTAL	343,823	740,000	567,000	725,000	240,000	485,000	315,000	230,000
TOTAL EXPENDITURES	\$ 343,823	\$ 740,000	\$ 567,000	\$ 725,000	\$ 240,000	\$ 485,000	\$ 315,000	\$ 230,000

City of Highwood

FY19 BUDGET SUMMARY TIF FUND

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
TIF FUND REVENUE	\$ 517,526	\$ 540,179	\$ 537,875	\$ 602,800	\$ 602,800	\$ -	\$ 602,800	\$ 602,800
TOTAL REVENUE	\$ 517,526	\$ 540,179	\$ 537,875	\$ 602,800	\$ 602,800	\$ -	\$ 602,800	\$ 602,800
DEPARTMENT EXPENDITURES								
TIF	419,653	838,207	434,207	817,950	592,950	225,000	620,000	643,200
TOTAL EXPENDITURES	\$ 419,653	\$ 838,207	\$ 434,207	\$ 817,950	\$ 592,950	\$ 225,000	\$ 620,000	\$ 643,200
REVENUE OVER (UNDER) EXPENDITURES	97,873	(298,028)	103,668	(215,150)	9,850	(225,000)	(17,200)	(40,400)
BEGINNING FUND BALANCE	745,199	843,072	843,072	946,740	946,740	-	731,590	714,390
ENDING FUND BALANCE	\$ 843,072	\$ 545,044	\$ 946,740	\$ 731,590	\$ 956,590	\$ (225,000)	\$ 714,390	\$ 673,990

City of Highwood

FY19 BUDGET SUMMARY TIF FUND - REVENUE

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
REVENUE								
TAXES	\$ 516,550	\$ 538,679	\$ 536,000	\$ 601,300	\$ 601,300	\$ -	\$ 601,300	\$ 601,300
INTEREST	<u>976</u>	<u>1,500</u>	<u>1,875</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
SUB-TOTAL	517,526	540,179	537,875	602,800	602,800	-	602,800	602,800
TOTAL REVENUE	\$ 517,526	\$ 540,179	\$ 537,875	\$ 602,800	\$ 602,800	\$ -	\$ 602,800	\$ 602,800

City of Highwood

FY19 BUDGET SUMMARY TIF FUND - EXPENDITURES

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
OPERATING COSTS								
AUDITING FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
LEGAL FEES	7,196	10,000	-	10,000	10,000	-	10,000	10,000
PUBLISHING/ADV/PROMO	10,000	10,000	-	10,000	10,000	-	10,000	10,000
PROJECT MANAGEMENT	2,225	375,000	-	350,000	125,000	225,000	125,000	125,000
INFRASTRUCTURE IMPROVEMENTS	-	7,500	-	7,500	7,500	-	7,500	7,500
DEBT	394,357	428,207	428,207	432,950	432,950	-	460,000	483,200
FISCAL AGENT FEES	875	2,500	1,000	2,500	2,500	-	2,500	2,500
SUB-TOTAL	419,653	838,207	434,207	817,950	592,950	225,000	620,000	643,200
TOTAL EXPENDITURES	\$ 419,653	\$ 838,207	\$ 434,207	\$ 817,950	\$ 592,950	\$ 225,000	\$ 620,000	\$ 643,200

City of Highwood

FY19 BUDGET SUMMARY DEBT SERVICE FUND

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
DEBT SERVICE FUND REVENUE	\$ 236,268	\$ 200,967	\$ 199,389	\$ 203,241	\$ 203,241	-	\$ 200,303	\$ 202,713
TOTAL REVENUE	\$ 236,268	\$ 200,967	\$ 199,389	\$ 203,241	\$ 203,241	-	\$ 200,303	\$ 202,713
DEPARTMENT EXPENDITURES								
DEBT SERVICE	203,503	200,803	200,803	203,103	203,103	-	200,303	202,713
TOTAL EXPENDITURES	\$ 203,503	\$ 200,803	\$ 200,803	\$ 203,103	\$ 203,103	-	\$ 200,303	\$ 202,713
REVENUE OVER (UNDER) EXPENDITURES	32,766	164	(1,414)	138	138	-	-	-
BEGINNING FUND BALANCE	17,763	50,529	50,529	49,115	49,115	-	49,253	49,253
ENDING FUND BALANCE	\$ 50,529	\$ 50,693	\$ 49,115	\$ 49,253	\$ 49,253	-	\$ 49,253	\$ 49,253

City of Highwood

FY19 BUDGET SUMMARY DEBT SERVICE FUND - REVENUE

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
PROPERTY TAXES	\$ 236,268	\$ 200,967	\$ 199,389	\$ 203,241	\$ 203,241	\$ -	\$ 200,303	\$ 202,713
SUB-TOTAL	236,268	200,967	199,389	203,241	203,241	-	200,303	202,713
TOTAL REVENUE	\$ 236,268	\$ 200,967	\$ 199,389	\$ 203,241	\$ 203,241	\$ -	\$ 200,303	\$ 202,713

City of Highwood

FY19 BUDGET SUMMARY DEBT SERVICE FUND - EXPENDITURES

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
OPERATING COSTS								
DEBT COSTS	\$ 203,028	\$ 200,328	\$ 200,328	\$ 202,628	\$ 202,628	\$ -	\$ 199,828	\$ 202,238
FISCAL AGENT FEE	<u>475</u>	<u>475</u>	<u>475</u>	<u>475</u>	<u>475</u>	<u>-</u>	<u>475</u>	<u>475</u>
SUB-TOTAL	<u>203,503</u>	<u>200,803</u>	<u>200,803</u>	<u>203,103</u>	<u>203,103</u>	<u>-</u>	<u>200,303</u>	<u>202,713</u>
TOTAL EXPENDITURES	\$ 203,503	\$ 200,803	\$ 200,803	\$ 203,103	\$ 203,103	\$ -	\$ 200,303	\$ 202,713

City of Highwood

FY19 BUDGET SUMMARY MFT FUND

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
MFT FUND REVENUE	\$ 137,916	\$ 130,100	\$ 128,902	\$ 126,000	\$ 126,000	\$ -	\$ 126,000	\$ 126,000
TOTAL REVENUE	\$ 137,916	\$ 130,100	\$ 128,902	\$ 126,000	\$ 126,000	\$ -	\$ 126,000	\$ 126,000
DEPARTMENT EXPENDITURES								
MFT	124,153	125,000	126,000	126,000	126,000	-	126,000	126,000
TOTAL EXPENDITURES	\$ 124,153	\$ 125,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ -	\$ 126,000	\$ 126,000
REVENUE OVER (UNDER) EXPENDITURES	13,763	5,100	2,902	-	-	-	-	-
BEGINNING FUND BALANCE	70,379	84,142	84,142	87,044	87,044	-	87,044	87,044
ENDING FUND BALANCE	\$ 84,142	89,242	\$ 87,044	\$ 87,044	\$ 87,044	\$ -	\$ 87,044	\$ 87,044

City of Highwood

FY19 BUDGET SUMMARY MFT FUND - REVENUE

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
REVENUE								
MOTOR FUEL TAX	\$ 136,998	\$ 130,000	\$ 126,965	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
INTEREST	<u>918</u>	<u>100</u>	<u>1,937</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
SUB-TOTAL	137,916	130,100	128,902	126,000	126,000	-	126,000	126,000
TOTAL REVENUE	\$ 137,916	\$ 130,100	\$ 128,902	\$ 126,000	\$ 126,000	\$ -	\$ 126,000	\$ 126,000

City of Highwood

FY19 BUDGET SUMMARY MFT FUND - EXPENDITURES

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
OPERATING COSTS								
ENGINEERING SERVICE	\$ 6,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREET MAINTENANCE	<u>117,302</u>	<u>125,000</u>	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>	<u>-</u>	<u>126,000</u>	<u>126,000</u>
SUB-TOTAL	124,153	125,000	126,000	126,000	126,000	-	126,000	126,000
TOTAL EXPENDITURES	\$ 124,153	\$ 125,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ -	\$ 126,000	\$ 126,000

City of Highwood

FY19 BUDGET SUMMARY WATER FUND

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
WATER FUND REVENUE	\$ 1,581,591	\$ 1,419,750	\$ 1,363,996	\$ 1,427,550	\$ 1,427,550	\$ -	\$ 1,445,706	\$ 1,464,225
TOTAL REVENUE	\$ 1,581,591	\$ 1,419,750	\$ 1,363,996	\$ 1,427,550	\$ 1,427,550	\$ -	\$ 1,445,706	\$ 1,464,225
DEPARTMENT EXPENDITURES								
WATER	1,472,570	1,494,679	1,381,802	1,710,706	1,710,706	-	1,464,355	1,467,207
TOTAL EXPENDITURES	\$ 1,472,570	\$ 1,494,679	\$ 1,381,802	\$ 1,710,706	\$ 1,710,706	\$ -	\$ 1,464,355	\$ 1,467,207
REVENUE OVER (UNDER) EXPENDITURES	109,020	(74,929)	(17,806)	(283,156)	(283,156)	-	(18,649)	(2,982)
BEGINNING NET POSITION	(212,275)	(103,255)	(103,255)	(121,061)	(121,061)	-	(404,216)	(422,865)
ENDING NET POSITION	(103,255)	(178,184)	(121,061)	(404,216)	(404,216)	-	(422,865)	(425,848)
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	2,207,226	2,335,515	2,271,815	2,604,723	2,604,723	-	2,687,692	2,785,764
UNRESTRICTED	(2,419,501)	(2,513,699)	(2,392,876)	(3,008,939)	(3,008,939)	-	(3,110,558)	(3,211,612)
TOTAL NET POSITION	\$ (212,275)	\$ (178,184)	\$ (121,061)	\$ (404,216)	\$ (404,216)	\$ -	\$ (422,865)	\$ (425,848)

City of Highwood

FY19 BUDGET SUMMARY WATER FUND - REVENUE

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONAR	FY20 FORECAST	FY21 FORECAST
OPERATING REVENUE								
WATER & SEWER PENALTIES	\$ 21,368	\$ 18,000	\$ 13,010	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000
WATER INCOME	915,998	900,000	890,000	907,800	907,800	-	925,956	944,475
SEWER INCOME	349,959	325,000	331,622	325,000	325,000	-	325,000	325,000
ENVIRONMENTAL SURCHARGE	75,555	75,000	73,120	75,000	75,000	-	75,000	75,000
WATER & SANITATION CONNECTION FEES	8,096	500	1,700	500	500	-	500	500
INTEREST INCOME	1,470	1,250	1,426	1,250	1,250	-	1,250	1,250
REFUNDS & OTHER REIMBURSEMENT	88,468	90,000	49,490	90,000	90,000	-	90,000	90,000
GRANT REVENUE	89,197	-	-	-	-	-	-	-
MISCELLANEOUS INCOME	31,480	10,000	3,628	10,000	10,000	-	10,000	10,000
SUB-TOTAL	1,581,591	1,419,750	1,363,996	1,427,550	1,427,550	-	1,445,706	1,464,225
TOTAL REVENUE	\$ 1,581,591	\$ 1,419,750	\$ 1,363,996	\$ 1,427,550	\$ 1,427,550	\$ -	\$ 1,445,706	\$ 1,464,225

City of Highwood

FY19 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PERSONNEL								
SALARIES	\$ 177,438	\$ 174,850	\$ 173,129	\$ 107,717	\$ 107,717	\$ -	\$ 110,948	\$ 114,277
OVERTIME	14,668	15,000	35,000	25,000	25,000	-	25,000	25,000
SUB-TOTAL	192,106	189,850	208,129	132,717	132,717	-	135,948	139,277
BENEFITS								
HEALTH INSURANCE	32,511	35,878	32,000	13,696	13,696	-	14,368	15,074
LIFE INSURANCE	-	-	250	-	-	-	-	-
UNEMPLOYMENT INSURANCE	223	1,000	700	1,000	1,000	-	1,000	1,000
FICA	11,082	11,771	11,172	8,228	8,228	-	8,429	8,635
MEDICARE	2,591	2,753	2,613	1,924	1,924	-	1,971	2,020
IMRF	22,959	22,782	20,500	15,926	15,926	-	16,314	16,713
WORKERS COMP	10,415	13,269	10,600	13,269	13,269	-	14,596	16,055
AUTOMOTIVE ALLOWANCE	300	-	300	-	-	-	-	-
SUB-TOTAL	80,081	87,453	78,135	54,043	54,043	-	56,677	59,497
OPERATING COSTS								
BUILDING MAINTENANCE	2,570	10,000	22,900	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	32,258	25,000	47,000	25,000	25,000	-	25,000	25,000
VEHICLE MAINTENANCE	2,669	2,000	2,700	2,000	2,000	-	2,000	2,000
OTHER MAINTENANCE	-	500	-	500	500	-	500	500
PUMP REPAIR & MAINTENANCE	59	15,000	2,000	15,000	15,000	-	15,000	15,000
HYDRANTS & MAINS MAINTENANCE	282,094	208,500	157,000	175,000	175,000	-	175,000	175,000
LIFT STATION MAINTENANCE	941	3,500	16,200	15,000	15,000	-	15,000	15,000
OFFICE EQUIP MAINTENANCE	-	1,000	-	1,000	1,000	-	1,000	1,000
WATER ANALYSIS	5,505	6,000	10,300	6,000	6,000	-	6,000	6,000
WATER USAGE - CITY OF HIGHLAND PARK	128,288	10,000	100	10,000	10,000	-	10,000	10,000
LEAK DETECTIONS	7,002	7,000	7,200	7,000	7,000	-	7,000	7,000
SEDIMENT DISPOSAL	5,261	6,000	6,100	6,000	6,000	-	6,000	6,000
CLEANING & TELEVISIONING SEWER	6,100	6,000	3,000	6,000	6,000	-	6,000	6,000
ACCOUNTING	20,700	25,200	26,500	25,200	25,200	-	25,200	25,200
ENGINEERING	8,175	25,000	15,000	25,000	25,000	-	25,000	25,000
LEGAL	366	12,500	-	12,500	12,500	-	12,500	12,500
BANK CHARGES	-	100	-	100	100	-	100	100
CREDIT CARD FEES	2,575	2,500	3,000	2,500	2,500	-	2,500	2,500
COMPUTER SUPPORT	2,062	5,000	4,700	5,000	5,000	-	5,000	5,000
POSTAGE	2,333	4,000	2,000	4,000	4,000	-	4,000	4,000
TELEPHONE	5,258	6,000	5,500	6,000	6,000	-	6,000	6,000

City of Highwood

FY19 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PUBLISHING/ADV/PROMO	-	1,000	2,352	1,000	1,000	-	1,000	1,000
PRINTING	-	100	-	100	100	-	100	100
DUES & MEMBERSHIPS	83	500	100	500	500	-	500	500
TRAVEL EXPENSES	-	100	150	100	100	-	100	100
TRAINING	687	1,000	600	1,000	1,000	-	1,000	1,000
PUBLICATIONS	-	500	-	500	500	-	500	500
UTILITIES	37,108	37,500	41,000	37,500	37,500	-	37,500	37,500
LIABILITY INSURANCE	9,772	-	300	1,000	1,000	-	1,100	1,210
MISCELLANEOUS CONTRACT SERVICES	85,740	30,000	31,000	160,000	160,000	-	160,000	160,000
MAINTENANCE SUPPLIES - BUILDING	47	850	-	850	850	-	850	850
MAINTENANCE SUPPLIES - VEHICLE	679	500	-	500	500	-	500	500
OFFICE SUPPLIES	195	200	100	200	200	-	200	200
OPERATING SUPPLIES	15,608	30,000	21,500	30,000	30,000	-	30,000	30,000
UNIFORMS	820	750	360	400	400	-	400	400
AUTOMOTIVE FUEL/OIL	3,235	2,500	2,800	2,500	2,500	-	2,500	2,500
FISCAL AGENT FEES	1,350	2,500	1,400	2,500	2,500	-	2,500	2,500
MISCELLANEOUS EXPENSE	-	1,000	100	1,000	1,000	-	1,000	1,000
SUB-TOTAL	669,540	489,800	432,962	598,450	598,450	-	598,550	598,660
CAPITAL								
THREE YEAR CAPITAL PLAN	65,020	75,000	10,000	275,000	275,000	-	25,000	25,000
EQUIPMENT	24,750	-	-	-	-	-	-	-
IL EPA LOAN REPAYMENT	-	249,052	249,052	249,052	249,052	-	249,052	249,052
BOND EXPENSE	259,193	403,524	403,524	401,444	401,444	-	399,128	395,721
DEPRECIATION	181,879	-	-	-	-	-	-	-
SUB-TOTAL	530,843	727,576	662,576	925,496	925,496	-	673,180	669,773
TOTAL EXPENDITURES	\$ 1,472,570	\$ 1,494,679	\$ 1,381,802	\$ 1,710,706	\$ 1,710,706	\$ -	\$ 1,464,355	\$ 1,467,207

City of Highwood

FY19 BUDGET SUMMARY GARBAGE FUND

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
GARBAGE FUND REVENUE	\$ 312,003	\$ 330,908	\$ 346,168	\$ 349,025	\$ 349,025	\$ -	\$ 358,025	\$ 367,295
TOTAL REVENUE	\$ 312,003	\$ 330,908	\$ 346,168	\$ 349,025	\$ 349,025	\$ -	\$ 358,025	\$ 367,295
DEPARTMENT EXPENDITURES								
GARBAGE	291,410	347,660	384,265	362,499	362,499	-	372,685	382,981
TOTAL EXPENDITURES	\$ 291,410	\$ 347,660	\$ 384,265	\$ 362,499	\$ 362,499	\$ -	\$ 372,685	\$ 382,981
REVENUE OVER (UNDER) EXPENDITURES	20,593	(16,752)	(38,097)	(13,473)	(13,473)	-	(14,659)	(15,686)
BEGINNING NET POSITION	291,119	311,712	311,712	273,615	273,615	-	260,142	245,483
ENDING NET POSITION	\$ 311,712	294,960	\$ 273,615	\$ 260,142	\$ 260,142	\$ -	\$ 245,483	\$ 229,797

City of Highwood

FY19 BUDGET SUMMARY GARBAGE FUND - REVENUE

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
REVENUE								
REFUSE PENALTIES	\$ 5,256	\$ 4,800	\$ 3,266	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ 4,800
REFUSE BILLINGS	250,351	269,133	298,733	300,000	300,000	-	309,000	318,270
GARBAGE STICKERS	5,653	7,500	1,519	2,000	2,000	-	2,000	2,000
INTEREST	731	225	650	225	225	-	225	225
FRANCHISE FEES	50,012	43,000	42,000	42,000	42,000	-	42,000	42,000
MISCELLANEOUS INCOME	-	6,250	-	-	-	-	-	-
SUB-TOTAL	312,003	330,908	346,168	349,025	349,025	-	358,025	367,295
TOTAL REVENUE	\$ 312,003	\$ 330,908	\$ 346,168	\$ 349,025	\$ 349,025	\$ -	\$ 358,025	\$ 367,295

City of Highwood

FY19 BUDGET SUMMARY GARBAGE FUND - EXPENDITURES

ACCOUNT	FY17 ACTUAL	FY18 BUDGET	FY18 ESTIMATED ACTUAL	FY19 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY20 FORECAST	FY21 FORECAST
PERSONNEL								
SALARIES REGULAR	\$ 61,108	\$ 60,529	\$ 65,218	\$ 72,221	\$ 72,221	\$ -	\$ 74,388	\$ 76,619
SUB-TOTAL	61,108	60,529	65,218	72,221	72,221	-	74,388	76,619
BENEFITS								
HEALTHCARE	91	8,136	7,632	8,136	8,136	-	9,356	10,760
UNEMPLOYMENT INSURANCE	124	250	250	250	250	-	250	250
FICA	3,629	3,753	4,043	4,478	4,478	-	4,612	4,750
MEDICARE	847	878	946	1,047	1,047	-	1,079	1,111
IMRF	7,861	7,264	7,826	8,667	8,667	-	8,927	8,881
SUB-TOTAL	12,552	20,281	20,697	22,578	22,578	-	24,222	25,752
OPERATING COSTS								
ACCOUNTING SERVICES	3,450	4,200	4,000	4,400	4,400	-	4,400	4,400
CREDIT CARD FEES	1,184	850	850	1,500	1,500	-	1,500	1,500
POSTAGE	2,218	1,800	1,500	1,800	1,800	-	1,800	1,800
DUES & MEMBERSHIPS	-	2,500	-	2,500	2,500	-	2,500	2,500
REFUSE BILLING EXPENSE	209,758	255,000	291,500	255,000	255,000	-	261,375	267,909
OPERATING SUPPLIES	1,139	2,500	500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	217,749	266,850	298,350	267,700	267,700	-	274,075	280,609
TOTAL EXPENDITURES	\$ 291,410	\$ 347,660	\$ 384,265	\$ 362,499	\$ 362,499	\$ -	\$ 372,685	\$ 382,981