

# City of Highwood



## Annual Operating Budget Fiscal Year 2020



# FISCAL YEAR 2020 BUDGET

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City of Highwood  
17 Highwood Ave  
Highwood, Illinois 60040  
[www.cityofhighwood.org](http://www.cityofhighwood.org)

# **CITY OF HIGHWOOD**

## **FISCAL YEAR 2020 BUDGET**

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# CITY OF HIGHWOOD

## FISCAL YEAR 2020 BUDGET

### **Introduction**

Principal Officials

Transmittal Letter



# **ANNUAL BUDGET**

CITY OF HIGHWOOD, ILLINOIS

FOR THE FISCAL YEAR  
MAY 1, 2019 – APRIL 30, 2020

## **PRINCIPAL OFFICIALS**

CHARLES PECARO  
MAYOR

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

SCOTT M. COREN  
CITY MANAGER

DAVID A. GONZALEZ  
FINANCE DIRECTOR

## CITY OF HIGHWOOD

TO: Mayor Charles Pecaro  
City Council

RE: Budget Transmittal Letter – Fiscal Year 2019/2020

DATE: June 4, 2019

It is our pleasure to submit the fiscal year 2019-20 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 fourth 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 Ashland Avenue and the alley between Walker and Webster
- Resurfacing of up to three new roads determined this summer
- Highwood's allocation to replace the sanitary lift station in Fort Sheridan
- Funding up to five grants to improve facades in the downtown
- Improved infrastructure planning, including 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
- Additional funds for crack sealing, road patching and other pavement preservation

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 \$5,074,292, an increase of \$106,506, or 2.1%, from the prior year. This increase can be attributed to higher budgeted amounts for both municipal and home-rule sales taxes, which have a combined budgeted increase of \$115,336. Property tax receipts are budgeted at \$1,343,122, the same amount as in the previous year, and they constitute 26.5% of General Fund revenue.

A major source of intergovernmental revenue is state sales taxes. Sales tax receipts, which make up 28.4% of fund revenues, are budgeted at \$1,440,000.

**Expenditures.** The total General Fund expenditure budget is \$5,834,993, an increase of \$92,967, or 1.6%, from the prior year. The increase is due to higher budgeted transfers to the Capital Fund for improvement projects. FY19 budgeted transfers were \$725,000, while FY20 is budgeted at \$800,500, an increase of \$75,500.

Overall, budgeted General Fund expenditures of \$5,834,993 exceed budgeted revenues of \$5,074,292 by \$760,701. The excess expenditures over revenue will be paid from fund reserve, as the general fund has an estimated FY20 beginning balance of \$1.9 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 \$1,797,756, an increase of \$21,181, or 1.2%, from the prior year. No budgeted revenue items changed for a significant amount.

Budgeted expenses within the Enterprise Funds are \$2,391,044, an increase of \$317,839, or 15.3%, from the prior year. This majority of the increase is due to \$300,000 more being budgeted for various capital improvement projects in FY20 than in FY19.

The spending request for the Enterprise Funds is \$2,391,044 and is funded by operating revenues of \$1,797,756, resulting in a deficit of \$593,288.

# **CITY OF HIGHWOOD**

## **FISCAL YEAR 2020 BUDGET**

### **Financial**

Fund Structure and Budget Overview

Budgeted Revenue and Expenses 2018/19 vs 2019/20- All Funds

Budgeted Revenue by Source 2018/19 vs 2019/20- General Fund

Budgeted Revenue by Source 2019/20- General Fund

Budgeted Expenses by Department 2018/19 vs 2019/20- General Fund

Schedule of Anticipated Fund Balances 2019/20- All Funds



## **Fund Structure and Budget Overview**

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

The City's governmental funds are as follows:

**General Fund** – This fund accounts for the City's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. For financial statement purposes the Narcotics Fund, D.U.I. Fund, 2% Fire Insurance Fund and Parking Fund are considered part of the General Fund. The General Fund is a major fund.

**Special Revenue Funds** – These funds are used for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The City'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 non-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**

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**Basis of Accounting and Budgeting** – The City of Highwood presents governmental funds on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The City recognizes property taxes when they become both measurable and available in accordance with GASB. A sixty day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

The City prepares its budget on a basis consistent with generally accepted accounting principles. The City Manager submits to the City Council Members a proposed operating budget for the fiscal year commencing the following May 1<sup>st</sup>. The operating budget includes proposed expenditures and the means of financing them. It is legally enacted on an annual basis through passage of an ordinance. The City Manager is authorized to transfer budgeted amounts between departments within funds with proper Board approval.

# Budget Summary

<b>Revenue and Expense Budget</b>				<b>All Funds</b>
	<b>2018/2019</b>	<b>2019/2020</b>	<b>Difference</b>	<b>Percent Change</b>
<b><u>General Fund</u></b>				
Revenue	\$ 4,967,786	\$ 5,074,292	\$ 106,506	2.1%
Expenses	5,742,026	5,834,993	92,967	1.6%
Surplus (deficit)	(774,240)	(760,701)	13,539	-1.7%
<b><u>Capital Projects Funds</u></b>				
Capital Projects Fund				
Revenue	725,000	800,500	75,500	10.4%
Expenses	725,000	800,500	75,500	10.4%
Surplus (deficit)	-	-	-	0.0%
TIF Capital Projects Fund				
Revenue	602,800	649,547	46,747	7.8%
Expenses	817,950	1,902,500	1,084,550	132.6%
Surplus (deficit)	(215,150)	(1,252,953)	(1,037,803)	482.4%
<b><u>Debt Service Fund</u></b>				
Revenue	203,241	200,518	(2,723)	-1.3%
Expenses	203,103	200,303	(2,800)	-1.4%
Surplus (deficit)	138	215	77	55.8%
<b><u>Special Revenue Funds</u></b>				
Motor Fuel Tax Fund				
Revenue	126,000	130,000	4,000	3.2%
Expenses	126,000	128,000	2,000	1.6%
Surplus (deficit)	-	2,000	2,000	0.0%
Library				
Revenue	312,206	258,386	(53,820)	-17.2%
Expenses	316,403	275,982	(40,421)	-12.8%
Surplus (deficit)	(4,197)	(17,596)	(13,399)	100.0%
<b><u>Enterprise Funds</u></b>				
Waterworks & Sewerage Fund				
Revenue	1,427,550	1,447,956	20,406	1.4%
Expenses	1,710,706	1,981,164	270,458	15.8%
Surplus (deficit)	(283,156)	(533,208)	(250,052)	88.3%
Garbage Fund				
Revenue	349,025	349,800	775	0.2%
Expenses	362,499	409,880	47,381	13.1%
Surplus (deficit)	\$ (13,474)	\$ (60,080)	\$ (46,606)	345.9%

# Budget Summary

<b>Revenue by Source</b>	<b>General Fund</b>		
	<u>2018/2019</u>	<u>2019/2020</u>	<u>Difference</u>
<b><u>Taxes</u></b>			
Property Taxes	\$ 1,343,122	\$ 1,343,122	\$ -
Utility Taxes	320,000	310,000	(10,000)
Gasoline Tax	115,000	115,000	-
<b>Total Taxes</b>	<u>1,778,122</u>	<u>1,768,122</u>	<u>(10,000)</u>
<b><u>Licenses</u></b>			
Liquor License	110,000	110,000	-
Vehicle License	125,000	105,000	(20,000)
Business License	7,500	4,000	(3,500)
Grease Trap Fees	2,000	2,000	-
Other Licenses	30,000	30,000	-
<b>Total Licenses</b>	<u>274,500</u>	<u>251,000</u>	<u>(23,500)</u>
<b><u>Permits</u></b>			
Building Permits	68,000	75,000	7,000
Parking Stickers & Meters	40,000	45,000	5,000
Cable Franchise Fee	55,000	55,000	-
Valet Parking Permits	3,000	3,500	500
Appearance Review Committee	-	1,000	1,000
Miscellaneous Permits	2,500	3,000	500
<b>Total Permits</b>	<u>168,500</u>	<u>182,500</u>	<u>14,000</u>
<b><u>Intergovernmental</u></b>			
Illinois State Income Tax	481,000	481,000	-
Personal Property Replacement Tax	7,300	7,300	-
Sales Tax	541,253	600,000	58,747
Home Rule Sales Tax	783,411	840,000	56,589
911 Dispatch	36,000	36,000	-
Local Use Tax	144,500	142,170	(2,330)
<b>Total Intergovernmental</b>	<u>1,993,464</u>	<u>2,106,470</u>	<u>113,006</u>

# Budget Summary

<b>Revenue by Source</b>	<b>General Fund</b>		
	<u>2018/2019</u>	<u>2019/2020</u>	<u>Difference</u>
<b><u>Fines &amp; Forfeitures</u></b>			
Court Fines	35,000	35,000	-
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	5,000	(20,000)
Miscellaneous	5,000	5,000	-
<b>Total Fines &amp; Forfeitures</b>	<u>217,200</u>	<u>197,200</u>	<u>(20,000)</u>
<b><u>Charges for Services</u></b>			
Alarm Systems & Calls	100,000	100,000	-
Recycling Rebate	1,000	-	(1,000)
<b>Total Charges for Services</b>	<u>101,000</u>	<u>100,000</u>	<u>(1,000)</u>
<b><u>Miscellaneous</u></b>			
Antenna Rentals	259,000	259,000	-
Miscellaneous Property Rentals	6,000	6,000	-
Refunds & Reimbursements	10,000	10,000	-
Park Rentals	150,000	165,000	15,000
Donations	7,000	7,000	-
Miscellaneous	2,000	2,000	-
<b>Total Miscellaneous</b>	<u>434,000</u>	<u>449,000</u>	<u>15,000</u>
<b><u>Investment Income</u></b>	<u>1,000</u>	<u>20,000</u>	<u>19,000</u>
<b>Total</b>	<u><u>\$ 4,967,786</u></u>	<u><u>\$ 5,074,292</u></u>	<u><u>\$ 106,506</u></u>

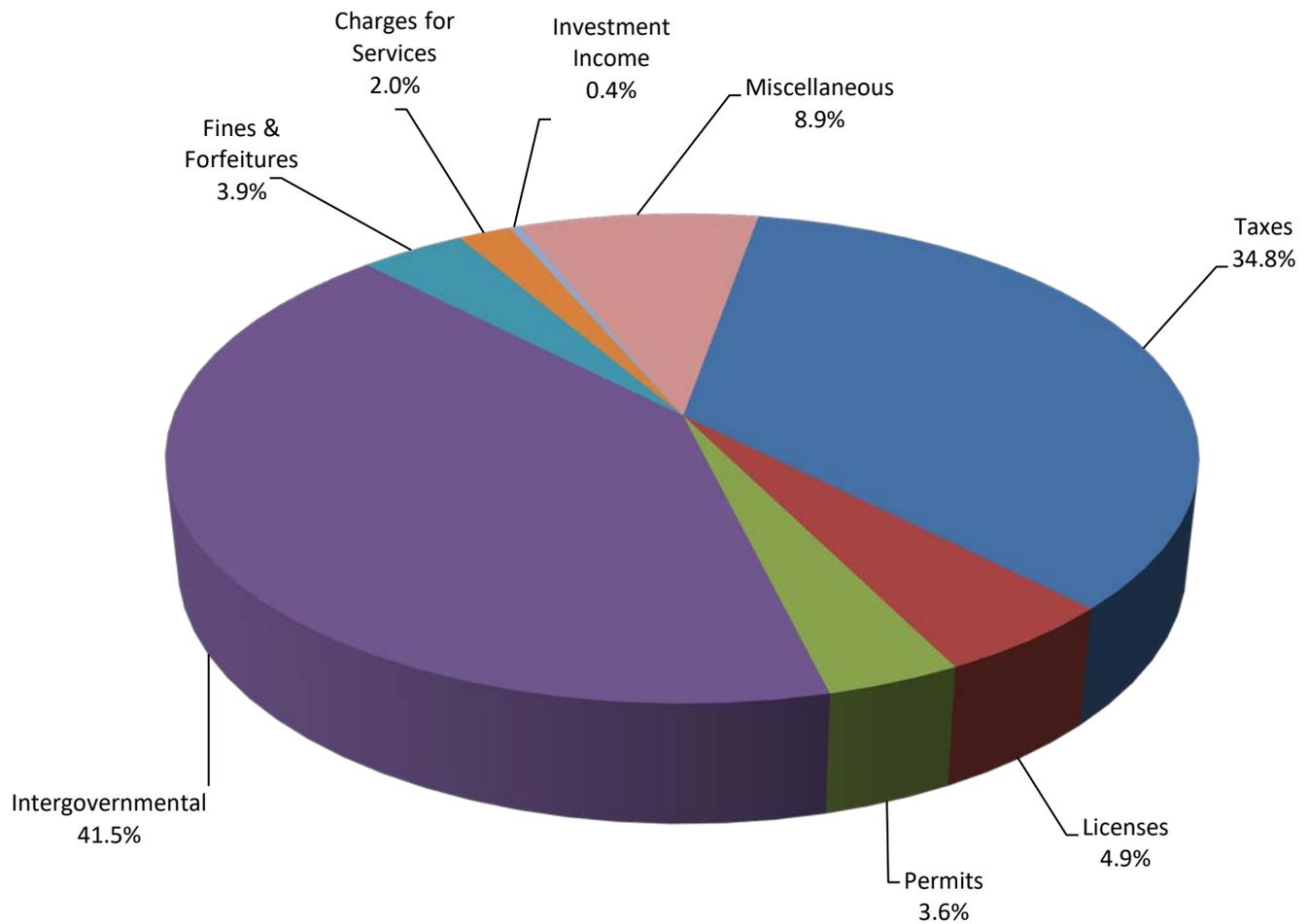
# Budget Summary

## Summary of Revenue

General Fund

Source	2018/2019	2019/2020	Dollar Change	Percent Change
Taxes	\$ 1,778,122	\$ 1,768,122	\$ (10,000)	-0.6%
Licenses	274,500	251,000	(23,500)	-8.6%
Permits	168,500	182,500	14,000	8.3%
Intergovernmental	1,993,464	2,106,470	113,006	5.7%
Fines & Forfeitures	217,200	197,200	(20,000)	-9.2%
Charges for Services	101,000	100,000	(1,000)	-1.0%
Investment Income	1,000	20,000	19,000	1900.0%
Miscellaneous	434,000	449,000	15,000	3.5%
<b>Total</b>	<b>\$ 4,967,786</b>	<b>\$ 5,074,292</b>	<b>\$ 106,506</b>	<b>2.1%</b>

## 2019/20 Budget Revenue by Source

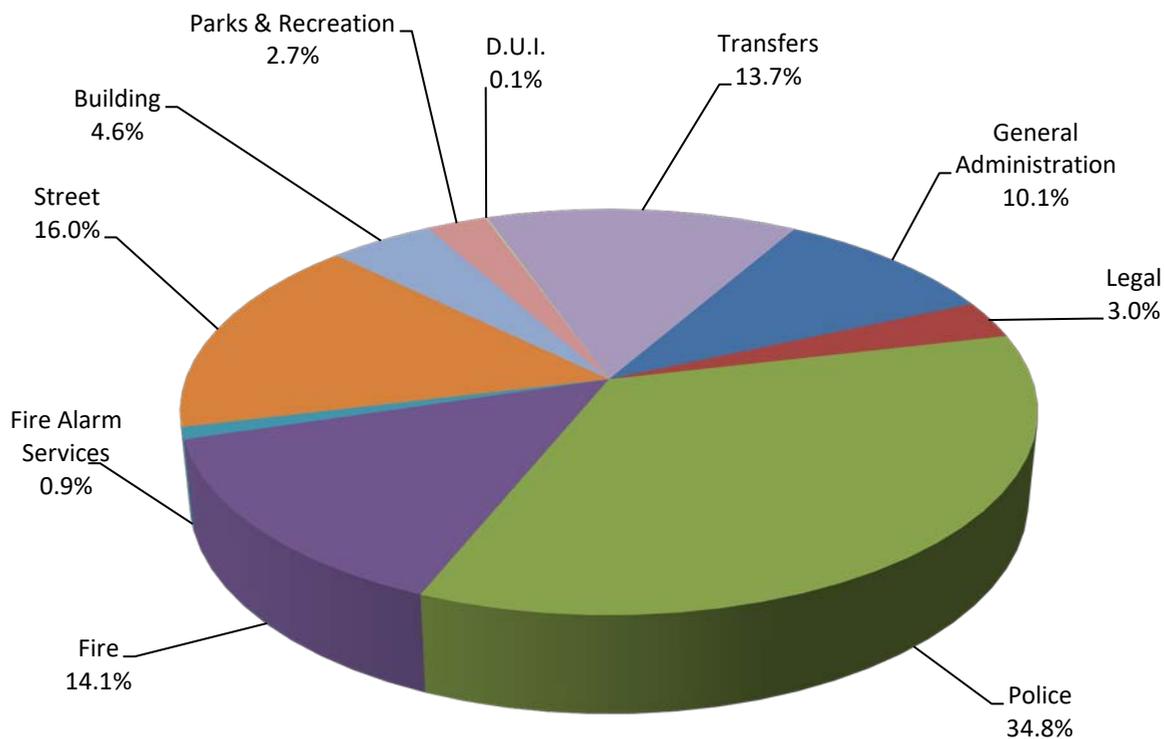


# Budget Summary

## General Fund Expenses by Department

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Dollar Change</u>	<u>Percent Change</u>
<b>General Fund</b>				
General Administration	\$ 543,758	\$ 584,242	\$ 40,484	7.4%
Legal	205,600	175,600	(30,000)	-14.6%
Police	2,077,473	2,031,661	(45,812)	-2.2%
Fire	802,015	824,435	22,420	2.8%
Fire Alarm Services	54,861	54,861	-	0.0%
Street	917,720	935,482	17,762	1.9%
Building	258,950	268,966	10,016	3.9%
Parks & Recreation	152,149	154,746	2,597	1.7%
D.U.I.	4,500	4,500	-	0.0%
Transfers	725,000	800,500	75,500	10.4%
<b>Total General Fund</b>	<u>\$ 5,742,026</u>	<u>\$ 5,834,993</u>	<u>\$ 92,967</u>	<u>1.6%</u>

## 2019/20 Budget Expenses by Department



## Budget Summary

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

	Estimated Beginning Balance 5/1/2019	Budgeted Revenue	Budgeted Expenses	Excess/ (Deficit)	Estimated Ending Balance 4/30/2020
<b>General Fund</b>	\$ 1,548,394	\$ 5,074,292	\$ 5,834,993	\$ (760,701)	\$ 787,693
<b>Capital Projects Funds</b>					
Capital Projects Fund	-	800,500	800,500	-	-
TIF Capital Projects Fund	993,380	649,547	1,902,500	(1,252,953)	(259,573)
<b>Total Capital Projects Funds</b>	993,380	1,450,047	2,703,000	(1,252,953)	(259,573)
<b>Debt Service Fund</b>	48,866	200,518	200,303	215	49,081
<b>Special Revenue Funds</b>					
Motor Fuel Tax Fund	77,469	130,000	128,000	2,000	79,469
Library	516,494	258,386	275,982	(17,596)	498,898
<b>Total Special Revenue Funds</b>	593,963	388,386	403,982	(15,596)	578,367
<b>Enterprise Funds</b>					
Waterworks & Sewerage Fund	215,654	1,447,956	1,981,164	(533,208)	(317,554)
Garbage Fund	247,847	349,800	409,880	(60,080)	187,767
<b>Total Enterprise Funds</b>	463,501	1,797,756	2,391,044	(593,288)	(129,787)
<b>All Funds</b>	<u>\$ 3,648,104</u>	<u>\$ 8,910,999</u>	<u>\$ 11,533,322</u>	<u>\$ (2,622,323)</u>	<u>\$ 1,025,781</u>

# CITY OF HIGHWOOD

## FISCAL YEAR 2020 BUDGET

### Appendix A

Detailed Budget Report



## City of Highwood

### FY20 BUDGET SUMMARY

#### GENERAL FUND

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	% Change Budget/Request	\$ Change Budget/Request	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
GENERAL FUND REVENUE	\$ 5,477,377	\$ 4,967,786	\$ 5,315,800	\$ 5,074,292	\$ 5,074,292	2.1%	\$ 106,506	\$ -	\$ 5,102,547	\$ 5,138,130
<b>TOTAL REVENUE</b>	<b>\$ 5,477,377</b>	<b>\$ 4,967,786</b>	<b>\$ 5,315,800</b>	<b>\$ 5,074,292</b>	<b>\$ 5,074,292</b>	<b>2.1%</b>	<b>\$ 106,506</b>	<b>\$ -</b>	<b>\$ 5,102,547</b>	<b>\$ 5,138,130</b>
<b>DEPARTMENT EXPENDITURES</b>										
ADMINISTRATIVE	\$ 501,437	\$ 543,758	\$ 537,575	\$ 584,242	\$ 584,242	7%	\$ 40,484	\$ -	\$ 602,258	\$ 615,023
LEGAL	\$ 104,509	\$ 205,600	\$ 146,600	\$ 175,600	\$ 175,600	-15%	\$ (30,000)	\$ -	\$ 150,600	\$ 150,600
POLICE	\$ 2,066,616	\$ 2,077,473	\$ 2,052,087	\$ 2,031,661	\$ 2,031,661	-2%	\$ (45,812)	\$ -	\$ 2,150,736	\$ 2,246,571
FIRE	\$ 786,823	\$ 802,015	\$ 793,515	\$ 824,435	\$ 824,435	3%	\$ 22,420	\$ -	\$ 849,206	\$ 878,051
FIRE ALARM (DEPT. 23)	\$ 63,227	\$ 54,861	\$ 54,861	\$ 54,861	\$ 54,861	0%	\$ -	\$ -	\$ 30,000	\$ 30,000
STREETS	\$ 807,704	\$ 917,720	\$ 946,083	\$ 935,482	\$ 935,482	2%	\$ 17,762	\$ -	\$ 748,985	\$ 754,628
BUILDING	\$ 187,532	\$ 258,950	\$ 237,567	\$ 268,966	\$ 233,966	4%	\$ 10,016	\$ 35,000	\$ 222,430	\$ 225,709
PARKS & RECREATION	\$ 149,576	\$ 152,149	\$ 149,267	\$ 154,746	\$ 154,746	2%	\$ 2,597	\$ -	\$ 149,235	\$ 152,140
DUI	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0%	\$ -	\$ -	\$ 4,500	\$ 4,500
PARKING	\$ 3,060	\$ -	\$ 3,121	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
<b>SUB-TOTAL</b>	<b>\$ 4,670,485</b>	<b>\$ 5,017,026</b>	<b>\$ 4,925,176</b>	<b>\$ 5,034,493</b>	<b>\$ 4,999,493</b>	<b>0%</b>	<b>\$ 17,467</b>	<b>\$ 35,000</b>	<b>\$ 4,907,950</b>	<b>\$ 5,057,222</b>
OTHER FINANCING USES	\$ 740,000	\$ 725,000	\$ 389,819	\$ 800,500	\$ 795,000	10%	\$ 75,500	\$ 5,500	\$ 300,000	\$ 215,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,410,485</b>	<b>\$ 5,742,026</b>	<b>\$ 5,314,995</b>	<b>\$ 5,834,993</b>	<b>\$ 5,794,493</b>	<b>2%</b>	<b>\$ 92,967</b>	<b>\$ 40,500</b>	<b>\$ 5,207,950</b>	<b>\$ 5,272,222</b>
REVENUE OVER (UNDER) EXPENDITURES	\$ 66,892	\$ (774,240)	\$ 805	\$ (760,701)	\$ (720,201)			\$ (40,500)	\$ (105,403)	\$ (134,092)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,815,879</b>	<b>\$ 1,882,771</b>	<b>\$ 1,882,771</b>	<b>\$ 1,883,575</b>	<b>\$ 1,883,575</b>		<b>\$ 805</b>	<b>\$ -</b>	<b>\$ 1,122,874</b>	<b>\$ 1,017,471</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,882,771</b>	<b>\$ 1,108,531</b>	<b>\$ 1,883,575</b>	<b>\$ 1,122,874</b>	<b>\$ 1,163,374</b>	<b>1%</b>	<b>\$ 14,344</b>	<b>\$ (40,500)</b>	<b>\$ 1,017,471</b>	<b>\$ 883,380</b>

# City of Highwood

## FY20 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY17 ACTUAL	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	% Change Est Act/Budget	FY20 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>REVENUE</b>											
<b>LOCAL TAXES</b>											
REAL ESTATE TAX - CORPORATE	\$ 825,289	\$ 816,542	\$ 823,051	\$ 823,051	0%	\$ 823,051	0.0%	\$ 823,051	\$ -	\$ 823,051	\$ 823,051
REAL ESTATE TAX - POLICE PENSION	266,302	307,415	381,756	381,756	0%	368,336	-3.5%	368,336	-	394,120	421,708
REAL ESTATE TAX - FIRE PENSION	91,576	92,225	93,315	93,315	0%	106,735	14.4%	106,735	-	114,206	122,201
REAL ESTATE TAX - NSSRA	44,619	44,650	45,000	45,000	0%	45,000	0.0%	45,000	-	45,000	45,000
UTILITY TAX - TELECOMMUNICATION	115,554	101,434	110,000	100,000	-9%	100,000	-9.1%	100,000	-	100,000	100,000
UTILITY TAX - ELECTRIC	132,144	127,391	130,000	132,000	2%	130,000	0.0%	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	71,319	95,670	80,000	80,000	0%	80,000	0.0%	80,000	-	80,000	80,000
GASOLINE TAX	122,414	111,366	115,000	115,000	0%	115,000	0.0%	115,000	-	115,000	115,000
SUB-TOTAL LOCAL TAXES	1,669,217	1,696,693	1,778,122	1,770,122	0%	1,768,122	-0.6%	1,768,122	-	1,801,377	1,836,960
<b>LICENSE REVENUE</b>											
LIQUOR LICENSES	125,174	116,592	110,000	120,000	9%	110,000	0.0%	110,000	-	110,000	110,000
VEHICLE LICENSES	126,455	111,478	125,000	107,000	-14%	105,000	-16.0%	105,000	-	105,000	105,000
BUSINESS LICENSES	6,500	3,900	7,500	4,000	-47%	4,000	-46.7%	4,000	-	4,000	4,000
GREASE TRAP FEES	2,170	2,660	2,000	2,170	9%	2,000	0.0%	2,000	-	2,000	2,000
OTHER LICENSES	37,413	34,451	30,000	30,000	0%	30,000	0.0%	30,000	-	30,000	30,000
SUB-TOTAL LICENSES	297,713	269,080	274,500	263,170	-4%	251,000	-8.6%	251,000	-	251,000	251,000
<b>PERMIT REVENUE</b>											
BUILDING PERMITS	65,926	75,614	68,000	145,000	113%	75,000	10.3%	75,000	-	75,000	75,000
PARKING REVENUES	44,418	47,103	40,000	45,000	13%	45,000	12.5%	45,000	-	40,000	40,000
CABLE FRANCHISE FEES	50,199	56,398	55,000	55,000	0%	55,000	0.0%	55,000	-	55,000	55,000
VALET PARKING PERMITS	4,500	3,500	3,000	3,500	17%	3,500	16.7%	3,500	-	3,500	3,500
MISCELLANEOUS PERMITS	3,225	6,635	2,500	3,525	41%	3,000	20.0%	3,000	-	3,000	3,000
APPEARANCE REVIEW COMMITTEE	-	975	-	2,175	0%	1,000	0.0%	1,000	-	1,000	1,000
SUB-TOTAL PERMITS	168,268	190,225	168,500	254,200	51%	182,500	8.3%	182,500	-	177,500	177,500
<b>INTERGOVERNMENTAL REVENUE</b>											
STATE INCOME TAX	511,850	488,603	481,000	481,000	0%	481,000	0.0%	481,000	-	481,000	481,000
PERSONAL PROPERTY REPL TAX	7,650	6,401	7,300	7,300	0%	7,300	0.0%	7,300	-	7,300	7,300
GRANTS	87,658	10,535	-	-	0%	-	0.0%	-	-	-	-
SALES TAX - REGULAR	557,568	566,122	541,253	600,000	11%	600,000	10.9%	600,000	-	600,000	600,000
SALES TAX - HOME RULE	812,393	812,015	783,411	840,000	7%	840,000	7.2%	840,000	-	840,000	840,000
911 DISPATCH	-	39,456	36,000	66,214	84%	36,000	0.0%	36,000	-	36,000	36,000
LOCAL USE TAX	133,268	142,170	144,500	148,500	3%	142,170	-1.6%	142,170	-	142,170	142,170
SUB-TOTAL INTERGOVERNMENTAL	2,110,388	2,065,301	1,993,464	2,143,014	8%	2,106,470	5.7%	2,106,470	-	2,106,470	2,106,470

## City of Highwood

### FY20 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY17 ACTUAL	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	% Change Est Act/Budget	FY20 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>FINES &amp; FORFEITURES</b>											
COURT FINES	36,546	27,384	35,000	16,000	-54%	35,000	0.0%	35,000	-	35,000	35,000
POLICE FINES	34,865	35,125	30,000	38,000	27%	30,000	0.0%	30,000	-	30,000	30,000
PD BOOT, ADMIN, VEHICLE STORAGE	3,010	1,250	1,700	1,700	0%	1,700	0.0%	1,700	-	1,700	1,700
PD SEIZED VEHICLES	4,500		25,000	5,000	-80%	5,000	-80.0%	5,000	-	5,000	5,000
DUI FINES	-	5,500	-	-	0%	-	0.0%	-	-	-	-
COLLECTIONS	22,249	6,310	-	4,600	0%	-	0.0%	-	-	-	-
ZONING/PLANNING FEES	2,675	5,825	2,500	2,500	0%	2,500	0.0%	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	6,094	3,942	6,000	6,000	0%	6,000	0.0%	6,000	-	6,000	6,000
RENTAL INSPECTION FEES	156,210	120,367	112,000	112,000	0%	112,000	0.0%	112,000	-	112,000	112,000
MISCELLANEOUS FEES & FINES	11,112	10,154	5,000	19,500	290%	5,000	0.0%	5,000	-	5,000	5,000
NORDSTROM FUND	4,512	5,211	-	2,470	0%	-	0.0%	-	-	-	-
AMBULANCE SERVICE	1,617	644	-	319	0%	-	0.0%	-	-	-	-
<b>SUB-TOTAL FINES &amp; FORFEITURES</b>	<b>283,391</b>	<b>221,712</b>	<b>217,200</b>	<b>208,089</b>	<b>-4%</b>	<b>197,200</b>	<b>-9.2%</b>	<b>197,200</b>	<b>-</b>	<b>197,200</b>	<b>197,200</b>
<b>CHARGES FOR SERVICES</b>											
TFSC 2H AGREEMENT	110	-	-	740	0%	-	0.0%	-	-	-	-
SALE OF PROPERTY	20,146	348,259	-	11,000	0%	-	0%	-	-	-	-
ALARM SYSTEMS & CALLS	107,287	107,450	100,000	100,000	0%	100,000	0.0%	100,000	-	100,000	100,000
RECYCLING REBATE	772	9,111	1,000	50	-95%	-	-100.0%	-	-	-	-
MISC CHARGES FOR SERVICE	200	208	-	405	0%	-	0.0%	-	-	-	-
<b>SUB-TOTAL CHARGES FOR SERVICES</b>	<b>128,515</b>	<b>465,029</b>	<b>101,000</b>	<b>112,195</b>	<b>11%</b>	<b>100,000</b>	<b>-1.0%</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>
<b>MISCELLANEOUS INCOME</b>											
INTEREST ON INVESTMENTS	5,881	17,428	1,000	40,650	3965%	20,000	1900.0%	20,000	-	20,000	20,000
ANTENNA RENTALS	369,742	294,676	259,000	295,000	14%	259,000	0.0%	259,000	-	259,000	259,000
MISCELLANEOUS PROPERTY RENTAL	9,775	10,225	6,000	8,360	39%	6,000	0.0%	6,000	-	6,000	6,000
REFUNDS & REIMBURSEMENTS	52,071	44,420	10,000	37,000	270%	10,000	0.0%	10,000	-	10,000	10,000
PARK/REC RENTALS	168,014	183,836	150,000	175,000	17%	165,000	10.0%	165,000	-	165,000	165,000
SPECIAL RECREATION DONATION	12,150	10,220	7,000	7,000	0%	7,000	0.0%	7,000	-	7,000	7,000
SPECIAL EVENT	1,550	1,650	-	-	0%	-	0.0%	-	-	-	-
MISCELLANEOUS INCOME	10,470	6,883	2,000	2,000	0%	2,000	0.0%	2,000	-	2,000	2,000
<b>SUB-TOTAL MISCELLANEOUS</b>	<b>629,653</b>	<b>569,337</b>	<b>435,000</b>	<b>565,010</b>	<b>30%</b>	<b>469,000</b>	<b>7.8%</b>	<b>469,000</b>	<b>-</b>	<b>469,000</b>	<b>469,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,287,146</b>	<b>\$ 5,477,377</b>	<b>\$ 4,967,786</b>	<b>\$ 5,315,800</b>	<b>7%</b>	<b>\$ 5,074,292</b>	<b>2.1%</b>	<b>\$ 5,074,292</b>	<b>\$ -</b>	<b>\$ 5,102,547</b>	<b>\$ 5,138,130</b>

## City of Highwood

### FY20 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>PERSONNEL</b>								
SALARIES	\$ 184,081	\$ 204,896	\$ 205,000	\$ 231,720	\$ 231,720	\$ -	\$ 239,746	\$ 246,776
OVERTIME	285	3,000	3,000	3,000	3,000	-	5,000	5,000
<b>SUB-TOTAL</b>	<b>184,366</b>	<b>207,896</b>	<b>208,000</b>	<b>234,720</b>	<b>234,720</b>	<b>-</b>	<b>244,746</b>	<b>251,776</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	56,461	17,200	12,000	27,043	27,043	-	29,295	30,715
UNEMPLOYMENT INSURANCE	268	3,300	3,300	3,300	3,300	-	3,400	3,500
FICA	10,942	12,704	12,704	14,367	14,367	-	15,174	15,610
MEDICARE	2,623	2,971	2,971	3,360	3,360	-	3,549	3,651
IMRF	19,233	24,083	26,000	27,302	27,302	-	29,369	30,213
WORKERS COMP	4,041	750	2,000	750	750	-	825	908
AUTOMOTIVE ALLOWANCE	1,228	2,000	2,500	2,500	2,500	-	2,500	2,500
<b>SUB-TOTAL</b>	<b>94,796</b>	<b>63,008</b>	<b>61,475</b>	<b>78,622</b>	<b>78,622</b>	<b>-</b>	<b>84,112</b>	<b>87,097</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	10,536	14,500	10,000	14,500	14,500	-	14,500	14,500
EQUIPMENT MAINTENANCE	466	5,000	3,000	5,000	5,000	-	5,000	5,000
OTHER MAINTENANCE	13	-	-	-	-	-	-	-
ACCOUNTING	54,690	54,600	54,600	54,600	54,600	-	54,600	54,600
AUDITING	34,200	39,000	39,000	39,000	39,000	-	39,000	39,000
PAYROLL SERVICE	3,497	4,300	4,300	4,300	4,300	-	4,300	4,300
COMPUTER SUPPORT	8,291	15,000	20,000	15,000	15,000	-	15,000	15,000
OTHER PROFESSIONAL SERVICES	2,353	4,000	2,000	4,000	4,000	-	4,000	4,000
POSTAGE	4,117	4,000	8,800	4,000	4,000	-	4,000	4,000
TELEPHONE	9,873	6,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	-	5,000	5,000	5,000	5,000	-	5,000	5,000
PRINTING	3,368	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	10,646	14,500	12,000	14,500	14,500	-	14,500	14,500
TRAVEL EXPENSE	997	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	3,336	9,000	5,000	9,000	9,000	-	9,000	9,000
MEALS	11	300	200	300	300	-	300	300
UTILITIES	1,640	4,000	4,000	4,000	4,000	-	4,000	4,000
MISCELLANEOUS SERVICE CONTRACTS	41,175	28,500	33,000	28,500	28,500	-	28,500	28,500
LIABILITY INSURANCE	17,202	34,354	25,000	25,000	25,000	-	27,500	30,250
OFFICE SUPPLIES	1,916	3,000	3,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	5,734	2,500	6,000	6,000	6,000	-	6,000	6,000
EQUIPMENT LEASE EXPENSE	-	3,000	-	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	530	1,000	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	553	500	1,000	1,000	1,000	-	1,000	1,000
CREDIT CARD FEES	1,638	2,000	2,000	2,000	2,000	-	2,000	2,000
SPECIAL EVENT FUND	2,511	10,000	10,000	10,000	10,000	-	10,000	10,000
REIMBURSABLE EXPENSES	380	100	100	100	100	-	100	100
REFUNDS	-	100	100	100	100	-	100	100
EQUIPMENT	2,220	-	-	-	-	-	-	-
MISCELLANEOUS EXPENSE	383	5,600	1,000	3,000	3,000	-	3,000	3,000
<b>SUB-TOTAL</b>	<b>222,275</b>	<b>272,854</b>	<b>268,100</b>	<b>270,900</b>	<b>270,900</b>	<b>-</b>	<b>273,400</b>	<b>276,150</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 501,437</b>	<b>\$ 543,758</b>	<b>\$ 537,575</b>	<b>\$ 584,242</b>	<b>\$ 584,242</b>	<b>\$ -</b>	<b>\$ 602,258</b>	<b>\$ 615,023</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	3,888	350,000	-	350,000	350,000	-	30,000	-
<b>SUB-TOTAL</b>	<b>3,888</b>	<b>350,000</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES (WITH CAPITAL)</b>	<b>\$ 505,325</b>	<b>\$ 893,758</b>	<b>\$ 537,575</b>	<b>\$ 934,242</b>	<b>\$ 934,242</b>	<b>\$ -</b>	<b>\$ 632,258</b>	<b>\$ 615,023</b>

## City of Highwood

### FY20 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>LEGAL</b>								
CITY ATTORNEY - GENERAL CORP MATTERS	\$ 46,743	\$ 120,000	\$ 95,000	\$ 110,000	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
CITY PROSECUTOR - PROSECUTION	14,293	35,000	17,000	25,000	25,000	-	25,000	25,000
CITY PROSECUTOR - RETAINER	9,600	9,600	9,600	9,600	9,600	-	9,600	9,600
LEGAL ZONING	6,956	6,000	-	6,000	6,000	-	6,000	6,000
LAWSUIT SETTLEMENT	26,918	35,000	25,000	25,000	25,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 104,509</b>	<b>\$ 205,600</b>	<b>\$ 146,600</b>	<b>\$ 175,600</b>	<b>\$ 175,600</b>	<b>\$ -</b>	<b>\$ 150,600</b>	<b>\$ 150,600</b>

## City of Highwood

### FY20 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>PERSONNEL</b>								
SALARIES - FULL-TIME	\$ 815,685	\$ 864,759	\$ 797,000	\$ 886,121	\$ 886,121	\$ -	\$ 951,757	\$ 982,855
SALARIES - PART-TIME	121,663	125,000	137,000	132,200	132,200	-	138,800	145,750
OVER-TIME	155,837	95,000	150,000	95,000	95,000	-	95,000	95,000
<b>SUB-TOTAL</b>	<b>1,093,185</b>	<b>1,084,759</b>	<b>1,084,000</b>	<b>1,113,321</b>	<b>1,113,321</b>	<b>-</b>	<b>1,185,557</b>	<b>1,223,605</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	211,698	187,991	170,000	138,477	138,477	-	138,777	148,766
UNEMPLOYMENT INSURANCE	1,563	11,500	5,000	11,500	11,500	-	11,500	11,500
FICA	8,615	5,736	11,000	5,895	5,895	-	12,000	12,000
POLICE PENSION CONTRIBUTION	307,415	381,756	381,756	368,336	368,336	-	394,120	421,708
MEDICARE	15,186	13,633	13,633	13,800	13,800	-	17,191	17,742
IMRF	5,028	5,539	5,539	5,848	5,848	-	5,848	6,023
WORKERS COMP	49,996	49,910	49,910	49,910	49,910	-	54,901	60,391
<b>SUB-TOTAL</b>	<b>599,501</b>	<b>656,065</b>	<b>636,838</b>	<b>593,766</b>	<b>593,766</b>	<b>-</b>	<b>634,335</b>	<b>678,130</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	5,338	5,000	4,000	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	213	3,000	4,000	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	20,844	5,000	5,000	5,000	5,000	-	5,000	5,000
ADMINISTRATIVE HEARING SERVICE	-	1,000	-	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	851	7,000	1,000	7,000	7,000	-	7,000	7,000
POSTAGE	136	500	500	500	500	-	500	500
TELEPHONE	17,690	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	527	400	1,000	1,000	1,000	-	1,000	1,000
PRINTING	198	700	700	700	700	-	700	700
COMMUNICATIONS	6,847	-	3,000	3,000	3,000	-	3,000	3,000
DISPATCHING	187,816	164,114	164,114	143,439	143,439	-	150,565	160,000
DUES	24,720	15,000	20,000	20,000	20,000	-	20,000	20,000
TRAVEL	-	500	500	500	500	-	500	500
TRAINING	5,192	15,000	8,000	15,000	15,000	-	10,000	10,000
UTILITIES	-	1,500	1,500	1,500	1,500	-	1,500	1,500
MISC SERVICE CONTRACTS	15,487	14,500	14,500	14,500	14,500	-	14,500	14,500
LIABILITY INSURANCE	41,625	41,435	41,435	41,435	41,435	-	45,579	50,136
OFFICE SUPPLIES	115	2,000	2,000	2,000	2,000	-	2,000	2,000
OPERATING SUPPLIES	13,898	5,000	5,000	5,000	5,000	-	5,000	5,000
UNIFORMS	8,473	10,000	10,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	23,884	30,000	30,000	30,000	30,000	-	30,000	30,000
MISCELLANEOUS	75	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>373,930</b>	<b>336,649</b>	<b>331,249</b>	<b>324,574</b>	<b>324,574</b>	<b>-</b>	<b>330,844</b>	<b>344,836</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,066,616</b>	<b>\$ 2,077,473</b>	<b>\$ 2,052,087</b>	<b>\$ 2,031,661</b>	<b>\$ 2,031,661</b>	<b>\$ -</b>	<b>\$ 2,150,736</b>	<b>\$ 2,246,571</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	85,000	-	10,000	10,000	-	55,000	-
VEHICLE	240,470	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>240,470</b>	<b>85,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>55,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES (WITH CAPITAL)</b>	<b>\$ 2,307,086</b>	<b>\$ 2,162,473</b>	<b>\$ 2,052,087</b>	<b>\$ 2,041,661</b>	<b>\$ 2,041,661</b>	<b>\$ -</b>	<b>\$ 2,205,736</b>	<b>\$ 2,246,571</b>

# City of Highwood

## FY20 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>BENEFITS</b>								
PENSION	\$ 92,225	\$ 93,315	\$ 93,315	\$ 106,735	\$ 106,735	\$ -	\$ 114,206	\$ 122,201
SUB-TOTAL	92,225	93,315	93,315	106,735	106,735	-	114,206	122,201
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	14,630	-	-	-	-	-	-	-
VEHICLE MAINTENANCE	-	1,500	1,500	-	-	-	-	-
TELEPHONE	2,659	2,700	2,700	2,700	2,700	-	-	-
DISPATCHING	35,556	40,000	40,000	40,000	40,000	-	40,000	40,000
UTILITIES	2,357	-	-	-	-	-	-	-
MISC CONTRACTUAL SERVICES	639,396	664,000	656,000	675,000	675,000	-	695,000	715,850
AUTO FUEL/OIL	-	500	-	-	-	-	-	-
SUB-TOTAL	694,599	708,700	700,200	717,700	717,700	-	735,000	755,850
<b>TOTAL EXPENDITURES</b>	\$ 786,823	\$ 802,015	\$ 793,515	\$ 824,435	\$ 824,435	\$ -	\$ 849,206	\$ 878,051

# City of Highwood

## FY20 BUDGET SUMMARY GENERAL FUND - FIRE ALARM DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>OPERATING COSTS</b>								
OTHER PROFESSIONAL SVCS	\$ 38,366	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
SUB-TOTAL	38,366	30,000	30,000	30,000	30,000	-	30,000	30,000
<b>CAPITAL</b>								
DEBT	24,861	24,861	24,861	24,861	24,861	-	-	-
SUB-TOTAL	24,861	24,861	24,861	24,861	24,861	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,227</b>	<b>\$ 54,861</b>	<b>\$ 54,861</b>	<b>\$ 54,861</b>	<b>\$ 54,861</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

City of Highwood

FY20 BUDGET SUMMARY  
GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>PERSONNEL</b>								
SALARIES - FULL-TIME	\$ 56,736	\$ 58,921	\$ 58,921	\$ 60,394	\$ 60,394	\$ -	\$ 62,206	\$ 64,072
SALARIES - PART-TIME	3,555	10,000	4,000	10,000	10,000	-	10,000	10,000
OVERTIME	22,966	17,000	19,000	17,000	17,000	-	17,000	17,000
<b>SUB-TOTAL</b>	<b>83,256</b>	<b>85,921</b>	<b>81,921</b>	<b>87,394</b>	<b>87,394</b>	<b>-</b>	<b>89,206</b>	<b>91,072</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	4,000	2,500	2,200	2,500	2,500	-	3,000	3,000
UNEMPLOYMENT INSURANCE	98	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	5,380	5,327	5,079	5,418	5,418	-	5,531	5,646
MEDICARE	1,258	1,246	1,188	1,267	1,267	-	1,293	1,321
IMRF	10,524	10,311	9,831	10,487	10,487	-	10,705	10,929
WORKERS COMP	13,740	12,000	14,000	14,000	14,000	-	15,400	16,940
<b>SUB-TOTAL</b>	<b>34,999</b>	<b>32,384</b>	<b>33,297</b>	<b>34,672</b>	<b>34,672</b>	<b>-</b>	<b>36,929</b>	<b>38,836</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	11,569	8,000	8,800	12,000	12,000	-	12,000	12,000
EQUIPMENT MAINTENANCE	17,509	15,000	24,000	15,000	15,000	-	15,000	15,000
VEHICLE MAINTENANCE	8,439	10,000	10,000	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	1,112	5,000	1,000	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	70,258	110,000	119,000	210,000	210,000	-	90,000	90,000
STORM SEWER REPAIR	98,728	75,000	35,000	75,000	75,000	-	75,000	75,000
STREET LIGHT REPAIRS	50,131	25,000	39,000	25,000	25,000	-	25,000	25,000
ENGINEERING FEES	28,393	165,000	190,000	50,000	50,000	-	35,000	35,000
OTHER PROFESSIONAL SERVICES	22,245	24,000	16,000	24,000	24,000	-	24,000	24,000
TELEPHONE	2,689	2,700	800	2,700	2,700	-	2,700	2,700
PUBLISHING	-	500	-	500	500	-	500	500
TRAVEL	998	-	-	-	-	-	-	-
TRAINING	-	500	-	500	500	-	500	500
DUES	-	500	-	500	500	-	500	500
UTILITIES	39,366	44,000	56,000	44,000	44,000	-	44,000	44,000
MISCELLANEOUS SERVICE CONTRACTS	121,287	125,000	160,000	125,000	125,000	-	125,000	125,000
MISCELLANEOUS HAULING DIRT DUMP	45,457	45,000	36,000	45,000	45,000	-	45,000	45,000
LIABILITY INSURANCE	16,895	17,000	16,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	14	250	200	250	250	-	250	250
OPERATING SUPPLIES	11,870	15,000	10,000	15,000	15,000	-	15,000	15,000
SUPPLIES - BUILDING & GROUNDS	350	2,500	500	2,500	2,500	-	2,500	2,500
UNIFORMS	90	700	200	700	700	-	700	700
TRAFFIC CONTROL SIGNS	15,551	10,000	6,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	3,400	10,000	8,500	10,000	10,000	-	10,000	10,000
EQUIPMENT RENTAL	4,135	3,000	4,500	3,000	3,000	-	3,000	3,000
FORESTRY	39,400	35,000	39,000	35,000	35,000	-	35,000	35,000
EVERTS PARK	19,236	7,500	6,500	7,500	7,500	-	7,500	7,500
COMMUNITY BEAUTIFICATION	13,112	5,000	7,100	30,000	30,000	-	5,000	5,000

City of Highwood

FY20 BUDGET SUMMARY  
GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
HOLIDAY LIGHTING	2,472	5,000	4,000	5,000	5,000	-	5,000	5,000
MISCELLANEOUS EXPENSE	-	1,000	500	1,000	1,000	-	1,000	1,000
<b>SUB-TOTAL</b>	644,705	767,150	798,600	781,150	781,150	-	622,850	624,720
<b>DEBT</b>	44,743	32,265	32,265	32,266	32,266	-	-	-
<b>SUB-TOTAL</b>	44,743	32,265	32,265	32,266	32,266	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 807,704	\$ 917,720	\$ 946,083	\$ 935,482	\$ 935,482	\$ -	\$ 748,985	\$ 754,628
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	323,550	230,000	349,613	435,000	435,000	-	215,000	215,000
<b>SUB-TOTAL</b>	323,550	230,000	349,613	435,000	435,000	-	215,000	215,000
<b>TOTAL EXPENDITURES (WITH CAPITAL)</b>	\$ 1,131,254	\$ 1,147,720	\$ 1,295,696	\$ 1,370,482	\$ 1,370,482	\$ -	\$ 963,985	\$ 969,628

# City of Highwood

## FY20 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>PERSONNEL</b>								
FULL TIME BUILDING	\$ 77,584	\$ 72,100	\$ 83,000	\$ 56,650	\$ 56,650	\$ -	\$ 58,350	\$ 60,100
PART TIME BUILDING	170	-	-	15,000	-	15,000	15,000	15,000
<b>SUB-TOTAL</b>	<u>77,753</u>	<u>72,100</u>	<u>83,000</u>	<u>71,650</u>	<u>56,650</u>	<u>15,000</u>	<u>73,350</u>	<u>75,100</u>
<b>BENEFITS</b>								
HEALTH INSURANCE	8,112	8,583	6,800	22,585	22,585	-	24,014	25,200
UNEMPLOYMENT INSURANCE	150	100	100	100	100	-	100	100
FICA	4,645	4,470	4,470	3,512	3,512	-	3,618	3,726
MEDICARE	1,086	1,045	1,045	821	821	-	846	871
IMRF	7,791	8,652	8,652	6,798	6,798	-	7,002	7,212
WORKERS COMP	1,606	2,000	3,500	3,500	3,500	-	3,500	3,500
<b>SUB-TOTAL</b>	<u>23,391</u>	<u>24,850</u>	<u>24,567</u>	<u>37,316</u>	<u>37,316</u>	<u>-</u>	<u>39,081</u>	<u>40,609</u>
<b>OPERATING COSTS</b>								
VEHICLE MAINTENANCE	8	-	-	-	-	-	-	-
PLANNING - COMMUNITY DEVELOP	-	35,000	10,000	35,000	35,000	-	5,000	5,000
POSTAGE	419	1,000	1,000	1,000	1,000	-	1,000	1,000
TELEPHONE	61	-	-	-	-	-	-	-
PRINTING	-	1,000	1,000	1,000	1,000	-	1,000	1,000
DUES	514	-	-	-	-	-	-	-
TRAVEL EXPENSE	3	-	-	-	-	-	-	-
TRAINING	2,090	1,000	2,000	2,000	2,000	-	2,000	2,000
LIABILITY INSURANCE	5,021	5,000	5,000	5,000	5,000	-	5,000	5,000
OFFICE SUPPLIES	77	1,000	1,000	1,000	1,000	-	1,000	1,000
OPERATING SUPPLIES	70	-	-	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	294	-	-	-	-	-	-	-
REIMBURSABLE EXPENSES	77,605	68,000	110,000	95,000	95,000	-	75,000	75,000
MISC CONTRACT SERVICES	227	50,000	-	20,000	-	20,000	20,000	20,000
<b>SUB-TOTAL</b>	<u>86,389</u>	<u>162,000</u>	<u>130,000</u>	<u>160,000</u>	<u>140,000</u>	<u>20,000</u>	<u>110,000</u>	<u>110,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,532</b>	<b>\$ 258,950</b>	<b>\$ 237,567</b>	<b>\$ 268,966</b>	<b>\$ 233,966</b>	<b>\$ 35,000</b>	<b>\$ 222,430</b>	<b>\$ 225,709</b>

# City of Highwood

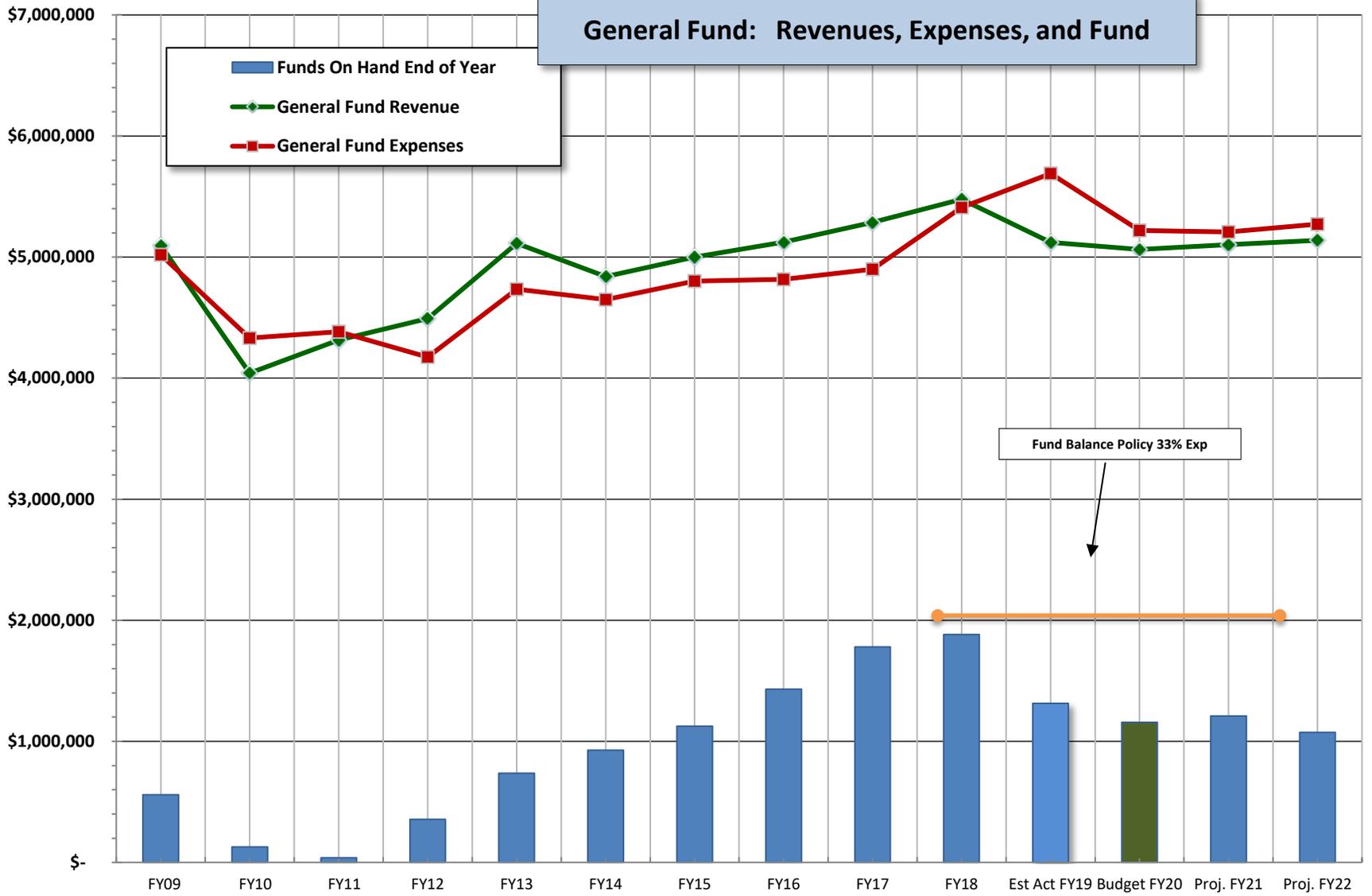
## FY20 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>PERSONNEL</b>								
SALARIES - PART-TIME	\$ 40,666	\$ 46,483	\$ 46,483	\$ 48,289	\$ 48,289	\$ -	\$ 49,738	\$ 51,230
<b>SUB-TOTAL</b>	40,666	46,483	46,483	48,289	48,289	-	49,738	51,230
<b>BENEFITS</b>								
HEALTH INSURANCE	6,227	8,832	6,700	8,643	8,643	-	395	402
UNEMPLOYMENT INSURANCE	260	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	2,518	2,882	2,882	2,994	2,994	-	3,084	3,176
MEDICARE	589	674	674	700	700	-	721	743
IMRF	1,531	1,478	1,478	1,570	1,570	-	1,617	1,666
WORKERS COMP	2,286	2,800	2,800	2,800	2,800	-	3,080	3,388
AUTO ALLOWANCE	595	600	600	600	600	-	600	600
<b>SUB-TOTAL</b>	14,004	18,266	16,134	18,307	18,307	-	10,497	10,975
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	7,147	10,000	10,000	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	721	1,000	1,000	1,000	1,000	-	1,000	1,000
VEHICLE MAINTENANCE	25	-	-	-	-	-	-	-
PARK MAINTENANCE	3,671	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	-	50	50	50	50	-	50	50
TELEPHONE	2,186	1,750	2,000	2,000	2,000	-	2,000	2,000
UTILITIES	11,906	12,500	11,500	13,000	13,000	-	13,000	13,000
LIABILITY INSURANCE	8,541	8,500	8,500	8,500	8,500	-	9,350	10,285
OFFICE SUPPLIES	87	500	500	500	500	-	500	500
AUTOMOTIVE FUEL	132	600	600	600	600	-	600	600
NSSRA	40,909	45,000	45,000	45,000	45,000	-	45,000	45,000
MISC EXPENSE - SPECIAL REC.	19,579	3,500	3,500	3,500	3,500	-	3,500	3,500
<b>SUB-TOTAL</b>	94,906	87,400	86,650	88,150	88,150	-	89,000	89,935
<b>TOTAL EXPENDITURES</b>	\$ 149,576	\$ 152,149	\$ 149,267	\$ 154,746	\$ 154,746	\$ -	\$ 149,235	\$ 152,140
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	60,000	40,206	5,500	-	5,500	-	-
<b>SUB-TOTAL</b>	-	60,000	40,206	5,500	-	5,500	-	-
<b>TOTAL EXPENDITURES (WITH CAPITAL)</b>	\$ 149,576	\$ 212,149	\$ 189,473	\$ 160,246	\$ 154,746	\$ 5,500	\$ 149,235	\$ 152,140

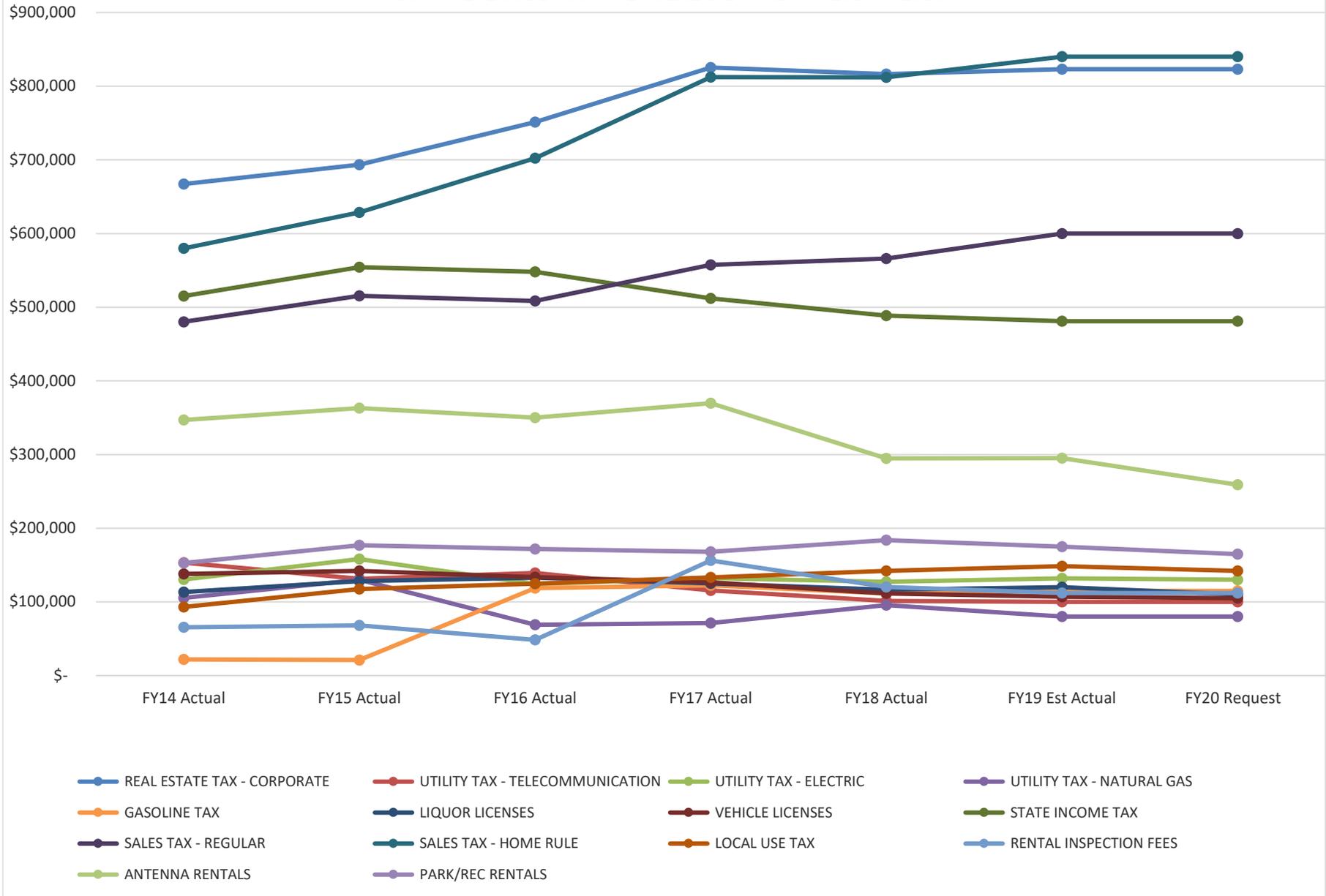
# City of Highwood

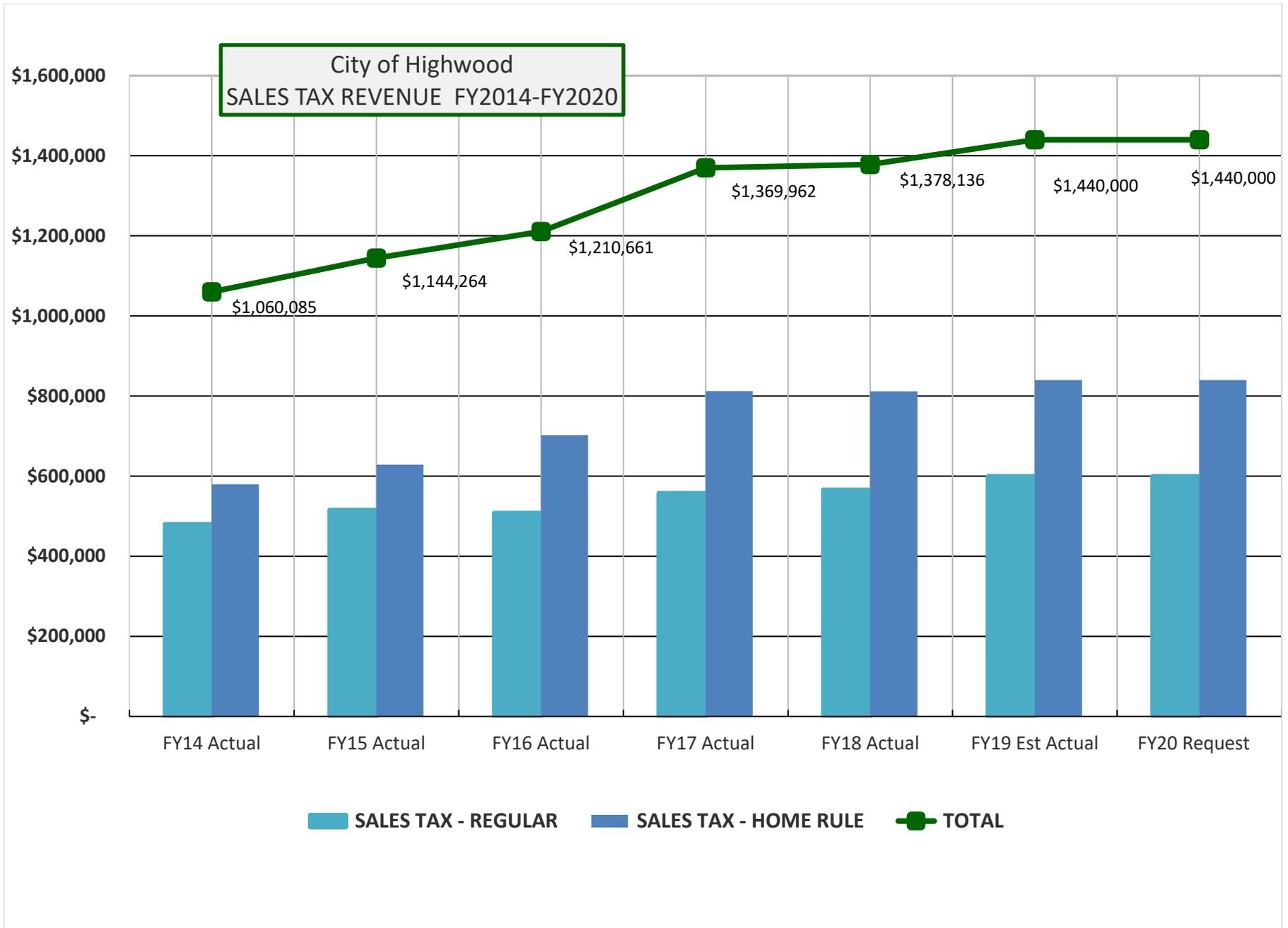
## FY20 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>OPERATING COSTS</b>								
OTHER PROFESSIONAL SVCS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
SUB-TOTAL	-	2,000	2,000	2,000	2,000	-	2,000	2,000
<b>CAPITAL</b>								
EQUIPMENT	-	2,500	2,500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	-	2,500	2,500	2,500	2,500	-	2,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>



City of Highwood  
 MAJOR REVENUE BY SOURCE - GENERAL FUND - FY2014-FY2020





# City of Highwood

## FY20 BUDGET SUMMARY CAPITAL PROJECTS FUND

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>CAPITAL PROJECTS FUND REVENUE</b>	<b>\$ 740,000</b>	<b>\$ 725,000</b>	<b>\$ 483,035</b>	<b>\$ 800,500</b>	<b>\$ 795,000</b>	<b>\$ 5,500</b>	<b>\$ 300,000</b>	<b>\$ 215,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 740,000</b>	<b>\$ 725,000</b>	<b>\$ 483,035</b>	<b>\$ 800,500</b>	<b>\$ 795,000</b>	<b>\$ 5,500</b>	<b>\$ 300,000</b>	<b>\$ 215,000</b>
<b>DEPARTMENT EXPENDITURES</b>								
<b>CAPITAL PROJECTS</b>	<b>567,908</b>	<b>725,000</b>	<b>389,819</b>	<b>800,500</b>	<b>795,000</b>	<b>5,500</b>	<b>300,000</b>	<b>215,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 567,908</b>	<b>\$ 725,000</b>	<b>\$ 389,819</b>	<b>\$ 800,500</b>	<b>\$ 795,000</b>	<b>\$ 5,500</b>	<b>\$ 300,000</b>	<b>\$ 215,000</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>172,092</b>	<b>-</b>	<b>93,216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(265,308)</b>	<b>(93,216)</b>	<b>(93,216)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (93,216)</b>	<b>\$ (93,216)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# City of Highwood

## FY20 BUDGET SUMMARY CAPITAL PROJECTS FUND - REVENUE

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
REVENUE								
TRANSFERS IN	\$ 740,000	\$ 725,000	\$ 483,035	\$ 800,500	\$ 795,000	\$ 5,500	\$ 300,000	\$ 215,000
SUB-TOTAL	740,000	725,000	483,035	800,500	795,000	5,500	300,000	215,000
TOTAL REVENUE	\$ 740,000	\$ 725,000	\$ 483,035	\$ 800,500	\$ 795,000	\$ 5,500	\$ 300,000	\$ 215,000

# City of Highwood

## FY20 BUDGET SUMMARY CAPITAL PROJECTS FUND - EXPENDITURES

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>CAPITAL OUTLAY</b>								
ADMINISTRATIVE DEPARTMENT	\$ 3,888	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	\$ -	\$ 30,000	\$ -
POLICE DEPARTMENT	240,470	85,000	-	10,000	10,000	-	55,000	-
STREET DEPARTMENT	323,550	230,000	349,613	435,000	435,000	-	215,000	215,000
PARKS & REC DEPARTMENT	-	60,000	40,206	5,500	-	5,500	-	-
<b>SUB-TOTAL</b>	<b>567,908</b>	<b>725,000</b>	<b>389,819</b>	<b>800,500</b>	<b>795,000</b>	<b>5,500</b>	<b>300,000</b>	<b>215,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 567,908</b>	<b>\$ 725,000</b>	<b>\$ 389,819</b>	<b>\$ 800,500</b>	<b>\$ 795,000</b>	<b>\$ 5,500</b>	<b>\$ 300,000</b>	<b>\$ 215,000</b>

# City of Highwood

## FY20 BUDGET SUMMARY TIF FUND

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>TIF FUND REVENUE</b>	\$ 538,029	\$ 602,800	\$ 610,000	\$ 649,547	\$ 649,547	\$ -	\$ 650,000	\$ 650,000
<b>TOTAL REVENUE</b>	\$ 538,029	\$ 602,800	\$ 610,000	\$ 649,547	\$ 649,547	\$ -	\$ 650,000	\$ 650,000
<b>DEPARTMENT EXPENDITURES</b>								
<b>TIF</b>	434,048	817,950	563,673	1,902,500	602,500	1,300,000	625,700	532,500
<b>TOTAL EXPENDITURES</b>	\$ 434,048	\$ 817,950	\$ 563,673	\$ 1,902,500	\$ 602,500	\$ 1,300,000	\$ 625,700	\$ 532,500
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	103,981	(215,150)	46,327	(1,252,953)	47,047	(1,300,000)	24,300	117,500
<b>BEGINNING FUND BALANCE</b>	843,072	947,053	947,053	993,380	993,380	-	(259,573)	(235,273)
<b>ENDING FUND BALANCE</b>	\$ 947,053	\$ 731,903	\$ 993,380	\$ (259,573)	\$ 1,040,427	\$ (1,300,000)	\$ (235,273)	\$ (117,773)

# City of Highwood

## FY20 BUDGET SUMMARY TIF FUND - REVENUE

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>REVENUE</b>								
TAXES	\$ 536,048	\$ 601,300	\$ 608,000	\$ 649,547	\$ 649,547	\$ -	\$ 650,000	\$ 650,000
INTEREST	<u>1,981</u>	<u>1,500</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUB-TOTAL	538,029	602,800	610,000	649,547	649,547	-	650,000	650,000
<b>TOTAL REVENUE</b>	<b>\$ 538,029</b>	<b>\$ 602,800</b>	<b>\$ 610,000</b>	<b>\$ 649,547</b>	<b>\$ 649,547</b>	<b>\$ -</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>

# City of Highwood

## FY20 BUDGET SUMMARY TIF FUND - EXPENDITURES

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>OPERATING COSTS</b>								
AUDITING FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
LEGAL FEES	-	10,000	-	10,000	10,000	-	10,000	10,000
PUBLISHING/ADV/PROMO	-	10,000	-	-	-	-	-	-
PROJECT MANAGEMENT	-	350,000	128,000	1,275,000	125,000	1,150,000	125,000	125,000
INFRASTRUCTURE IMPROVEMENTS	-	7,500	-	150,000	-	150,000	-	-
DEBT	428,173	432,950	428,173	460,000	460,000	-	483,200	390,000
FISCAL AGENT FEES	875	2,500	2,500	2,500	2,500	-	2,500	2,500
<b>SUB-TOTAL</b>	<b>434,048</b>	<b>817,950</b>	<b>563,673</b>	<b>1,902,500</b>	<b>602,500</b>	<b>1,300,000</b>	<b>625,700</b>	<b>532,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 434,048</b>	<b>\$ 817,950</b>	<b>\$ 563,673</b>	<b>\$ 1,902,500</b>	<b>\$ 602,500</b>	<b>\$ 1,300,000</b>	<b>\$ 625,700</b>	<b>\$ 532,500</b>

# City of Highwood

## FY20 BUDGET SUMMARY DEBT SERVICE FUND

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>DEBT SERVICE FUND</b>								
<b>REVENUE</b>	\$ 199,389	\$ 203,241	\$ 202,854	\$ 200,518	\$ 200,518	\$ -	\$ 202,905	\$ 199,793
<b>TOTAL REVENUE</b>	\$ 199,389	\$ 203,241	\$ 202,854	\$ 200,518	\$ 200,518	\$ -	\$ 202,905	\$ 199,793
<b>DEPARTMENT EXPENDITURES</b>								
<b>DEBT SERVICE</b>	200,803	203,103	203,103	200,303	200,303	-	202,713	200,030
<b>TOTAL EXPENDITURES</b>	\$ 200,803	\$ 203,103	\$ 203,103	\$ 200,303	\$ 200,303	\$ -	\$ 202,713	\$ 200,030
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(1,414)	138	(249)	215	215	-	192	(237)
<b>BEGINNING FUND BALANCE</b>	50,529	49,115	49,115	48,866	48,866	-	49,081	49,273
<b>ENDING FUND BALANCE</b>	\$ 49,115	\$ 49,253	\$ 48,866	\$ 49,081	\$ 49,081	\$ -	\$ 49,273	\$ 49,036

# City of Highwood

## FY20 BUDGET SUMMARY DEBT SERVICE FUND - REVENUE

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
PROPERTY TAXES	\$ 199,389	\$ 203,241	\$ 202,854	\$ 200,518	\$ 200,518	\$ -	\$ 202,905	\$ 199,793
SUB-TOTAL	199,389	203,241	202,854	200,518	200,518	-	202,905	199,793
TOTAL REVENUE	\$ 199,389	\$ 203,241	\$ 202,854	\$ 200,518	\$ 200,518	\$ -	\$ 202,905	\$ 199,793

# City of Highwood

## FY20 BUDGET SUMMARY DEBT SERVICE FUND - EXPENDITURES

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>OPERATING COSTS</b>								
<b>DEBT COSTS</b>	\$ 200,328	\$ 202,628	\$ 202,628	\$ 199,828	\$ 199,828	\$ -	\$ 202,238	\$ 199,555
<b>FISCAL AGENT FEE</b>	<u>475</u>	<u>475</u>	<u>475</u>	<u>475</u>	<u>475</u>	<u>-</u>	<u>475</u>	<u>475</u>
<b>SUB-TOTAL</b>	200,803	203,103	203,103	200,303	200,303	-	202,713	200,030
<b>TOTAL EXPENDITURES</b>	\$ 200,803	\$ 203,103	\$ 203,103	\$ 200,303	\$ 200,303	\$ -	\$ 202,713	\$ 200,030

# City of Highwood

## FY20 BUDGET SUMMARY MFT FUND

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>MFT FUND REVENUE</b>	\$ 140,258	\$ 126,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	\$ 130,000	\$ 130,000
<b>TOTAL REVENUE</b>	\$ 140,258	\$ 126,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	\$ 130,000	\$ 130,000
<b>DEPARTMENT EXPENDITURES</b>								
<b>MFT</b>	123,931	126,000	153,000	128,000	128,000	-	128,000	128,000
<b>TOTAL EXPENDITURES</b>	\$ 123,931	\$ 126,000	\$ 153,000	\$ 128,000	\$ 128,000	\$ -	\$ 128,000	\$ 128,000
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	16,327	-	(23,000)	2,000	2,000	-	2,000	2,000
<b>BEGINNING FUND BALANCE</b>	84,142	100,469	100,469	77,469	77,469	-	79,469	81,469
<b>ENDING FUND BALANCE</b>	\$ 100,469	100,469	\$ 77,469	\$ 79,469	\$ 79,469	\$ -	\$ 81,469	\$ 83,469

# City of Highwood

## FY20 BUDGET SUMMARY MFT FUND - REVENUE

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>REVENUE</b>								
MOTOR FUEL TAX	\$ 138,006	\$ 125,000	\$ 127,000	\$ 127,000	\$ 127,000	\$ -	\$ 127,000	\$ 127,000
INTEREST	<u>2,252</u>	<u>1,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
SUB-TOTAL	140,258	126,000	130,000	130,000	130,000	-	130,000	130,000
<b>TOTAL REVENUE</b>	<b>\$ 140,258</b>	<b>\$ 126,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ -</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>

# City of Highwood

## FY20 BUDGET SUMMARY MFT FUND - EXPENDITURES

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>OPERATING COSTS</b>								
<b>STREET MAINTENANCE</b>	<u>\$ 123,931</u>	<u>\$ 126,000</u>	<u>\$ 153,000</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>	<u>\$ -</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>
<b>SUB-TOTAL</b>	123,931	126,000	153,000	128,000	128,000	-	128,000	128,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 123,931</b>	<b>\$ 126,000</b>	<b>\$ 153,000</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>	<b>\$ -</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>

# City of Highwood

## FY20 BUDGET SUMMARY WATER FUND

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>WATER FUND REVENUE</b>	\$ 1,444,719	\$ 1,427,550	\$ 1,446,800	\$ 1,447,956	\$ 1,447,956	\$ -	\$ 1,466,475	\$ 1,485,365
<b>TOTAL REVENUE</b>	\$ 1,444,719	\$ 1,427,550	\$ 1,446,800	\$ 1,447,956	\$ 1,447,956	\$ -	\$ 1,466,475	\$ 1,485,365
<b>DEPARTMENT EXPENDITURES</b>								
<b>WATER</b>	1,191,750	1,710,706	1,382,498	1,981,164	1,981,164	-	1,468,912	1,471,089
<b>TOTAL EXPENDITURES</b>	\$ 1,191,750	\$ 1,710,706	\$ 1,382,498	\$ 1,981,164	\$ 1,981,164	\$ -	\$ 1,468,912	\$ 1,471,089
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	252,969	(283,156)	64,302	(533,208)	(533,208)	-	(2,437)	14,275
<b>BEGINNING NET POSITION</b>	(101,617)	151,352	151,352	215,654	215,654	-	(317,554)	(319,991)
<b>ENDING NET POSITION</b>	151,352	(131,804)	215,654	(317,554)	(317,554)	-	(319,991)	(305,716)
<b>INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT</b>	2,396,616	2,720,905	2,451,405	3,078,513	3,078,513	-	3,189,982	3,315,854
<b>UNRESTRICTED</b>	(2,245,264)	(2,852,709)	(2,235,751)	(3,396,067)	(3,396,067)	-	(3,509,973)	(3,621,570)
<b>TOTAL NET POSITION</b>	\$ 151,352	\$ (131,804)	\$ 215,654	\$ (317,554)	\$ (317,554)	\$ -	\$ (319,991)	\$ (305,716)

## City of Highwood

### FY20 BUDGET SUMMARY WATER FUND - REVENUE

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONAR	FY21 FORECAST	FY22 FORECAST
<b>OPERATING REVENUE</b>								
WATER & SEWER PENALTIES	\$ 13,169	\$ 18,000	\$ 20,000	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000
WATER INCOME	913,393	907,800	907,800	925,956	925,956	-	944,475	963,365
SEWER INCOME	344,049	325,000	325,000	325,000	325,000	-	325,000	325,000
ENVIRONMENTAL SURCHARGE	74,600	75,000	75,000	75,000	75,000	-	75,000	75,000
WATER & SANITATION CONNECTION FEES	1,703	500	6,000	1,500	1,500	-	1,500	1,500
INTEREST INCOME	1,710	1,250	3,000	2,500	2,500	-	2,500	2,500
REFUNDS & OTHER REIMBURSEMENT	92,467	90,000	100,000	90,000	90,000	-	90,000	90,000
MISCELLANEOUS INCOME	3,628	10,000	10,000	10,000	10,000	-	10,000	10,000
<b>SUB-TOTAL</b>	<b>1,444,719</b>	<b>1,427,550</b>	<b>1,446,800</b>	<b>1,447,956</b>	<b>1,447,956</b>	<b>-</b>	<b>1,466,475</b>	<b>1,485,365</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,444,719</b>	<b>\$ 1,427,550</b>	<b>\$ 1,446,800</b>	<b>\$ 1,447,956</b>	<b>\$ 1,447,956</b>	<b>\$ -</b>	<b>\$ 1,466,475</b>	<b>\$ 1,485,365</b>

# City of Highwood

## FY20 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>PERSONNEL</b>								
SALARIES	\$ 169,932	\$ 107,717	\$ 107,717	\$ 112,960	\$ 112,960	\$ -	\$ 116,349	\$ 119,840
OVERTIME	35,678	25,000	20,000	25,000	25,000	-	25,000	25,000
SUB-TOTAL	205,610	132,717	127,717	137,960	137,960	-	141,349	144,840
<b>BENEFITS</b>								
HEALTH INSURANCE	35,456	13,696	20,000	13,696	13,696	-	14,368	15,074
UNEMPLOYMENT INSURANCE	223	1,000	700	1,000	1,000	-	1,000	1,000
FICA	12,101	8,228	11,172	8,554	8,554	-	8,764	8,980
MEDICARE	2,835	1,924	2,613	2,000	2,000	-	2,050	2,100
IMRF	22,309	15,926	20,500	16,555	16,555	-	16,962	17,381
WORKERS COMP	11,645	13,269	10,600	13,269	13,269	-	14,596	16,055
PENSION EXPENSE	6,791	-	-	-	-	-	-	-
AUTOMOTIVE ALLOWANCE	300	-	300	1,000	1,000	-	1,000	1,000
SUB-TOTAL	91,660	54,043	66,135	56,074	56,074	-	58,740	61,590
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	22,794	10,000	10,000	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	46,060	25,000	15,000	25,000	25,000	-	25,000	25,000
VEHICLE MAINTENANCE	3,299	2,000	9,000	2,000	2,000	-	2,000	2,000
OTHER MAINTENANCE	35	500	500	500	500	-	500	500
PUMP REPAIR & MAINTENANCE	1,941	15,000	10,000	15,000	15,000	-	15,000	15,000
HYDRANTS & MAINS MAINTENANCE	104,207	175,000	150,000	150,000	150,000	-	150,000	150,000
LIFT STATION MAINTENANCE	24,468	15,000	30,000	15,000	15,000	-	15,000	15,000
OFFICE EQUIP MAINTENANCE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
WATER ANALYSIS	9,547	6,000	6,000	6,000	6,000	-	6,000	6,000
WATER USAGE - CITY OF HIGHLAND PARK	2	10,000	-	10,000	10,000	-	10,000	10,000
LEAK DETECTIONS	7,125	7,000	7,000	7,000	7,000	-	7,000	7,000
SEDIMENT DISPOSAL	6,020	6,000	6,000	6,000	6,000	-	6,000	6,000
CLEANING & TELEVISIONING SEWER	4,400	6,000	6,000	6,000	6,000	-	6,000	6,000
ACCOUNTING	25,200	25,200	25,200	25,200	25,200	-	25,200	25,200
ENGINEERING	16,460	25,000	25,000	25,000	25,000	-	25,000	25,000
LEGAL	-	12,500	3,000	12,500	12,500	-	12,500	12,500
BANK CHARGES	-	100	100	100	100	-	100	100
CREDIT CARD FEES	3,034	2,500	3,000	3,000	3,000	-	3,000	3,000
COMPUTER SUPPORT	4,593	5,000	3,000	5,000	5,000	-	5,000	5,000
POSTAGE	1,946	4,000	4,000	4,000	4,000	-	4,000	4,000
TELEPHONE	5,134	6,000	6,000	6,000	6,000	-	6,000	6,000

# City of Highwood

## FY20 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
PUBLISHING/ADV/PROMO	2,352	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	-	100	100	100	100	-	100	100
DUES & MEMBERSHIPS	83	500	500	500	500	-	500	500
TRAVEL EXPENSES	149	100	100	100	100	-	100	100
TRAINING	460	1,000	1,000	1,000	1,000	-	1,000	1,000
PUBLICATIONS	-	500	500	500	500	-	500	500
UTILITIES	36,773	37,500	37,500	37,500	37,500	-	37,500	37,500
LIABILITY INSURANCE	153	1,000	1,000	1,000	1,000	-	1,100	1,210
MISCELLANEOUS CONTRACT SERVICES	35,877	160,000	130,000	140,000	140,000	-	140,000	140,000
MAINTENANCE SUPPLIES - BUILDING	-	850	850	850	850	-	850	850
MAINTENANCE SUPPLIES - VEHICLE	-	500	500	500	500	-	500	500
OFFICE SUPPLIES	-	200	200	200	200	-	200	200
OPERATING SUPPLIES	31,480	30,000	40,000	40,000	40,000	-	40,000	40,000
UNIFORMS	354	400	400	400	400	-	400	400
AUTOMOTIVE FUEL/OIL	2,370	2,500	1,200	2,500	2,500	-	2,500	2,500
FISCAL AGENT FEES	1,350	2,500	2,500	2,500	2,500	-	2,500	2,500
MISCELLANEOUS EXPENSE	29	1,000	1,000	1,000	1,000	-	1,000	1,000
SUB-TOTAL	397,694	598,450	538,150	563,950	563,950	-	564,050	564,160
CAPITAL								
THREE YEAR CAPITAL PLAN	9,975	275,000	-	575,000	575,000	-	60,000	60,000
IL EPA LOAN REPAYMENT	-	249,052	249,052	249,052	249,052	-	249,052	249,052
BOND EXPENSE	277,270	401,444	401,444	399,128	399,128	-	395,721	391,448
DEPRECIATION	209,542	-	-	-	-	-	-	-
SUB-TOTAL	496,787	925,496	650,496	1,223,180	1,223,180	-	704,773	700,500
TOTAL EXPENDITURES	\$ 1,191,750	\$ 1,710,706	\$ 1,382,498	\$ 1,981,164	\$ 1,981,164	\$ -	\$ 1,468,912	\$ 1,471,089

# City of Highwood

## FY20 BUDGET SUMMARY GARBAGE FUND

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>GARBAGE FUND REVENUE</b>	\$ 347,705	\$ 349,025	\$ 358,319	\$ 349,800	\$ 349,800	\$ -	\$ 358,800	\$ 368,070
<b>TOTAL REVENUE</b>	\$ 347,705	\$ 349,025	\$ 358,319	\$ 349,800	\$ 349,800	\$ -	\$ 358,800	\$ 368,070
<b>DEPARTMENT EXPENDITURES</b>								
<b>GARBAGE</b>	397,123	362,499	372,765	409,880	409,880	-	421,289	432,800
<b>TOTAL EXPENDITURES</b>	\$ 397,123	\$ 362,499	\$ 372,765	\$ 409,880	\$ 409,880	\$ -	\$ 421,289	\$ 432,800
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(49,418)	(13,474)	(14,446)	(60,080)	(60,080)	-	(62,488)	(64,730)
<b>BEGINNING NET POSITION</b>	311,711	262,293	262,293	247,847	247,847	-	187,767	125,279
<b>ENDING NET POSITION</b>	\$ 262,293	248,819	\$ 247,847	\$ 187,767	\$ 187,767	\$ -	\$ 125,279	\$ 60,549

# City of Highwood

## FY20 BUDGET SUMMARY GARBAGE FUND - REVENUE

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>REVENUE</b>								
REFUSE PENALTIES	\$ 3,346	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ 4,800
REFUSE BILLINGS	300,246	300,000	309,000	300,000	300,000	-	309,000	318,270
GARBAGE STICKERS	2,176	2,000	1,519	2,000	2,000	-	2,000	2,000
INTEREST	839	225	1,000	1,000	1,000	-	1,000	1,000
FRANCHISE FEES	41,098	42,000	42,000	42,000	42,000	-	42,000	42,000
MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>347,705</b>	<b>349,025</b>	<b>358,319</b>	<b>349,800</b>	<b>349,800</b>	<b>-</b>	<b>358,800</b>	<b>368,070</b>
<b>TOTAL REVENUE</b>	<b>\$ 347,705</b>	<b>\$ 349,025</b>	<b>\$ 358,319</b>	<b>\$ 349,800</b>	<b>\$ 349,800</b>	<b>\$ -</b>	<b>\$ 358,800</b>	<b>\$ 368,070</b>

# City of Highwood

## FY20 BUDGET SUMMARY GARBAGE FUND - EXPENDITURES

ACCOUNT	FY18 ACTUAL	FY19 BUDGET	FY19 ESTIMATED ACTUAL	FY20 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY21 FORECAST	FY22 FORECAST
<b>PERSONNEL</b>								
SALARIES REGULAR	\$ 50,705	\$ 72,221	\$ 65,218	\$ 78,390	\$ 78,390	\$ -	\$ 80,742	\$ 83,164
SUB-TOTAL	50,705	72,221	65,218	78,390	78,390	-	80,742	83,164
<b>BENEFITS</b>								
HEALTHCARE	157	8,136	7,632	8,136	8,136	-	9,356	10,760
UNEMPLOYMENT INSURANCE	97	250	250	250	250	-	250	250
FICA	3,052	4,478	4,043	4,860	4,860	-	5,006	5,156
MEDICARE	714	1,047	946	1,137	1,137	-	1,171	1,206
IMRF	7,354	8,667	7,826	9,407	9,407	-	9,689	9,629
SUB-TOTAL	11,373	22,578	20,697	23,790	23,790	-	25,472	27,001
<b>OPERATING COSTS</b>								
ACCOUNTING SERVICES	4,200	4,400	4,000	4,400	4,400	-	4,400	4,400
CREDIT CARD FEES	1,395	1,500	850	1,500	1,500	-	1,500	1,500
POSTAGE	1,333	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	314,136	255,000	280,000	295,000	295,000	-	302,375	309,934
DEPRECIATION EXPENSE	9,914	-	-	-	-	-	-	-
OPERATING SUPPLIES	4,067	2,500	500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	335,045	267,700	286,850	307,700	307,700	-	315,075	322,634
<b>TOTAL EXPENDITURES</b>	<b>\$ 397,123</b>	<b>\$ 362,499</b>	<b>\$ 372,765</b>	<b>\$ 409,880</b>	<b>\$ 409,880</b>	<b>\$ -</b>	<b>\$ 421,289</b>	<b>\$ 432,800</b>