

# City of Highwood



## Annual Budget Fiscal Year 2021



# FISCAL YEAR 2021 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 2021 BUDGET**

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# CITY OF HIGHWOOD

## FISCAL YEAR 2021 BUDGET

### **Introduction**

Principal Officials

Transmittal Letter



# **ANNUAL BUDGET**

CITY OF HIGHWOOD, ILLINOIS

FOR THE FISCAL YEAR  
MAY 1, 2020 – APRIL 30, 2021

## **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 2020/2021

DATE: May 26, 2020

It is our pleasure to submit the fiscal year 2020-21 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 fifth 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 \$4,594,410, a decrease of \$479,882, or 9.5%, from the prior year. This decrease can be attributed to lower budgeted amounts for both municipal and home-rule sales taxes, which have a combined budgeted decrease of \$198,000 due to the current economic situation caused by the Covid-19 pandemic. It is also due to the City's elimination of vehicle stickers for FY21, which were budgeted at \$105,000 in FY20. One final item contributing to the large drop in budgeted revenue is alarm

systems and calls dropping from \$100,000 in FY20 to \$15,000 in FY21. Property tax receipts are budgeted at \$1,338,510, a decrease of \$4,612 from the previous year, and they constitute 29.1% of General Fund revenue.

A major source of intergovernmental revenue is state sales taxes. Sales tax receipts, which make up 27.0% of fund revenues, are budgeted at \$1,242,000.

**Expenditures.** The total General Fund expenditure budget is \$5,699,174, a decrease of \$135,819, or 2.3%, from the prior year. Street department expenditures were decreased by \$302,000 (mostly for street repairs, whose budget was decreased by \$190,000) and building department expenditures were decreased by \$106,000. These decreases are partially offset by higher budgeted transfers to the Capital Fund for improvement projects. FY20 budgeted transfers were \$800,500, while FY21 is budgeted at \$1,125,000, an increase of \$324,500.

Overall, budgeted General Fund expenditures of \$5,699,174 exceed budgeted revenues of \$4,594,410 by \$1,104,764. The excess expenditures over revenue will be paid from fund reserve, as the general fund has an estimated FY21 beginning balance of \$2.3 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 \$1,692,592, a decrease of \$105,164, or 6.2%, from the prior year. Budgeted water income decreased \$112,000 from FY20 to FY21 due to a significant reduction in usage by one of the City's largest customers.

Budgeted expenses within the Enterprise Funds are \$2,111,635, a decrease of \$279,409, or 13.2%, from the prior year. This majority of the decrease is due to \$293,000 less being budgeted for various capital improvement projects in FY21 than in FY20.

The spending request for the Enterprise Funds is \$2,111,635 and is funded by operating revenues of \$1,692,592, resulting in a deficit of \$419,043.

# CITY OF HIGHWOOD

## FISCAL YEAR 2021 BUDGET

### Financial

Fund Structure and Budget Overview

Budgeted Revenue and Expenses 2019/20 vs 2020/21 - All Funds

Budgeted Revenue by Source 2019/20 vs 2020/21 - General Fund

Budgeted Revenue by Source 2020/21 - General Fund

Budgeted Expenses by Department 2019/20 vs 2020/21 - General Fund

Schedule of Anticipated Fund Balances 2020/21 - 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 MFT- Rebuild Illinois Fund, both of which are non-major funds. The MFT- Rebuild Illinois Fund is a new fund in FY21 that was set up in response to a grant program implemented by the Illinois Department of Transportation. The City will receive two grant allotments per year for the next three years to be spent on capital projects.

**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 19.

**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.

The City's also consists of a discretely presented component unit:

**Highwood Public Library** - The Library is a legally separate organization but is considered a component unit as the City is financially accountable for it. The Library has a separate Board that is elected by the Mayor with approval by the City Council. The Library's board passes their own budget, but it is subject to approval by the City Council, so it is included in the City's budget. As the Library completes their own budget and their Board approves it, the breakdown is not included in the appendix of this report. For a more detailed look at the Library's budget please go to their website: [highwoodlibrary.org](http://highwoodlibrary.org).

## **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

### Revenue and Expense Budget

### All Funds

	<u>2019/2020</u>	<u>2020/2021</u>	<u>Difference</u>	<u>Percent Change</u>
<b><u>General Fund</u></b>				
Revenue	\$ 5,074,292	\$ 4,594,410	\$ (479,882)	-9.5%
Expenses	5,834,993	5,699,174	(135,819)	-2.3%
Surplus (deficit)	(760,701)	(1,104,764)	(344,063)	45.2%
<b><u>Capital Projects Funds</u></b>				
Capital Projects Fund				
Revenue	800,500	1,125,000	324,500	40.5%
Expenses	800,500	1,125,000	324,500	40.5%
Surplus (deficit)	-	-	-	0.0%
TIF Capital Projects Fund				
Revenue	649,547	997,000	347,453	53.5%
Expenses	1,902,500	1,045,700	(856,800)	-45.0%
Surplus (deficit)	(1,252,953)	(48,700)	1,204,253	-96.1%
<b><u>Debt Service Fund</u></b>				
Revenue	200,518	202,905	2,387	1.2%
Expenses	200,303	202,713	2,410	1.2%
Surplus (deficit)	215	192	(23)	-10.7%
<b><u>Special Revenue Funds</u></b>				
Motor Fuel Tax Fund				
Revenue	130,000	214,500	84,500	65.0%
Expenses	128,000	165,000	37,000	28.9%
Surplus (deficit)	2,000	49,500	47,500	0.0%
MFT- Rebuild Illinois Fund				
Revenue	-	120,000	120,000	0.0%
Expenses	-	120,000	120,000	0.0%
Surplus (deficit)	-	-	-	0.0%
Library				
Revenue	258,386	308,726	50,340	19.5%
Expenses	275,982	310,598	34,616	12.5%
Surplus (deficit)	(17,596)	(1,872)	15,724	100.0%
<b><u>Enterprise Funds</u></b>				
Waterworks & Sewerage Fund				
Revenue	1,447,956	1,311,092	(136,864)	-9.5%
Expenses	1,981,164	1,695,997	(285,167)	-14.4%
Surplus (deficit)	(533,208)	(384,905)	148,303	-27.8%
Garbage Fund				
Revenue	349,800	381,500	31,700	9.1%
Expenses	409,880	415,638	5,758	1.4%
Surplus (deficit)	\$ (60,080)	\$ (34,138)	\$ 25,942	-43.2%

# Budget Summary

<b>Revenue by Source</b>	<b>General Fund</b>		
	<u>2019/2020</u>	<u>2020/2021</u>	<u>Difference</u>
<b><u>Taxes</u></b>			
Property Taxes	\$ 1,343,122	\$ 1,338,510	\$ (4,612)
Utility Taxes	310,000	310,000	-
Gasoline Tax	115,000	125,000	10,000
<b>Total Taxes</b>	<u>1,768,122</u>	<u>1,773,510</u>	<u>5,388</u>
<b><u>Licenses</u></b>			
Liquor License	110,000	90,000	(20,000)
Vehicle License	105,000	-	(105,000)
Business License	4,000	4,000	-
Grease Trap Fees	2,000	2,000	-
Other Licenses	30,000	30,000	-
<b>Total Licenses</b>	<u>251,000</u>	<u>126,000</u>	<u>(125,000)</u>
<b><u>Permits</u></b>			
Building Permits	75,000	75,000	-
Parking Stickers & Meters	45,000	25,000	(20,000)
Cable Franchise Fee	55,000	55,000	-
Valet Parking Permits	3,500	3,500	-
Appearance Review Committee	1,000	1,000	-
Miscellaneous Permits	3,000	3,000	-
<b>Total Permits</b>	<u>182,500</u>	<u>162,500</u>	<u>(20,000)</u>
<b><u>Intergovernmental</u></b>			
Illinois State Income Tax	481,000	447,000	(34,000)
Personal Property Replacement Tax	7,300	6,200	(1,100)
Sales Tax	600,000	505,000	(95,000)
Home Rule Sales Tax	840,000	737,000	(103,000)
911 Dispatch	36,000	65,000	29,000
Local Use Tax	142,170	147,000	4,830
<b>Total Intergovernmental</b>	<u>2,106,470</u>	<u>1,907,200</u>	<u>(199,270)</u>

# Budget Summary

<b>Revenue by Source</b>	<b>General Fund</b>		
	<u>2019/2020</u>	<u>2020/2021</u>	<u>Difference</u>
<b><u>Fines &amp; Forfeitures</u></b>			
Court Fines	35,000	15,000	(20,000)
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	5,000	5,000	-
Miscellaneous	5,000	10,000	5,000
<b>Total Fines &amp; Forfeitures</b>	<u>197,200</u>	<u>182,200</u>	<u>(15,000)</u>
<b><u>Charges for Services</u></b>			
Alarm Systems & Calls	100,000	15,000	(85,000)
<b>Total Charges for Services</b>	<u>100,000</u>	<u>15,000</u>	<u>(85,000)</u>
<b><u>Miscellaneous</u></b>			
Antenna Rentals	259,000	259,000	-
Miscellaneous Property Rentals	6,000	10,000	4,000
Refunds & Reimbursements	10,000	30,000	20,000
Park Rentals	165,000	100,000	(65,000)
Donations	7,000	7,000	-
Miscellaneous	2,000	2,000	-
<b>Total Miscellaneous</b>	<u>449,000</u>	<u>408,000</u>	<u>(41,000)</u>
<b><u>Investment Income</u></b>			
	<u>20,000</u>	<u>20,000</u>	<u>-</u>
<b>Total</b>	<u>\$ 5,074,292</u>	<u>\$ 4,594,410</u>	<u>\$ (479,882)</u>

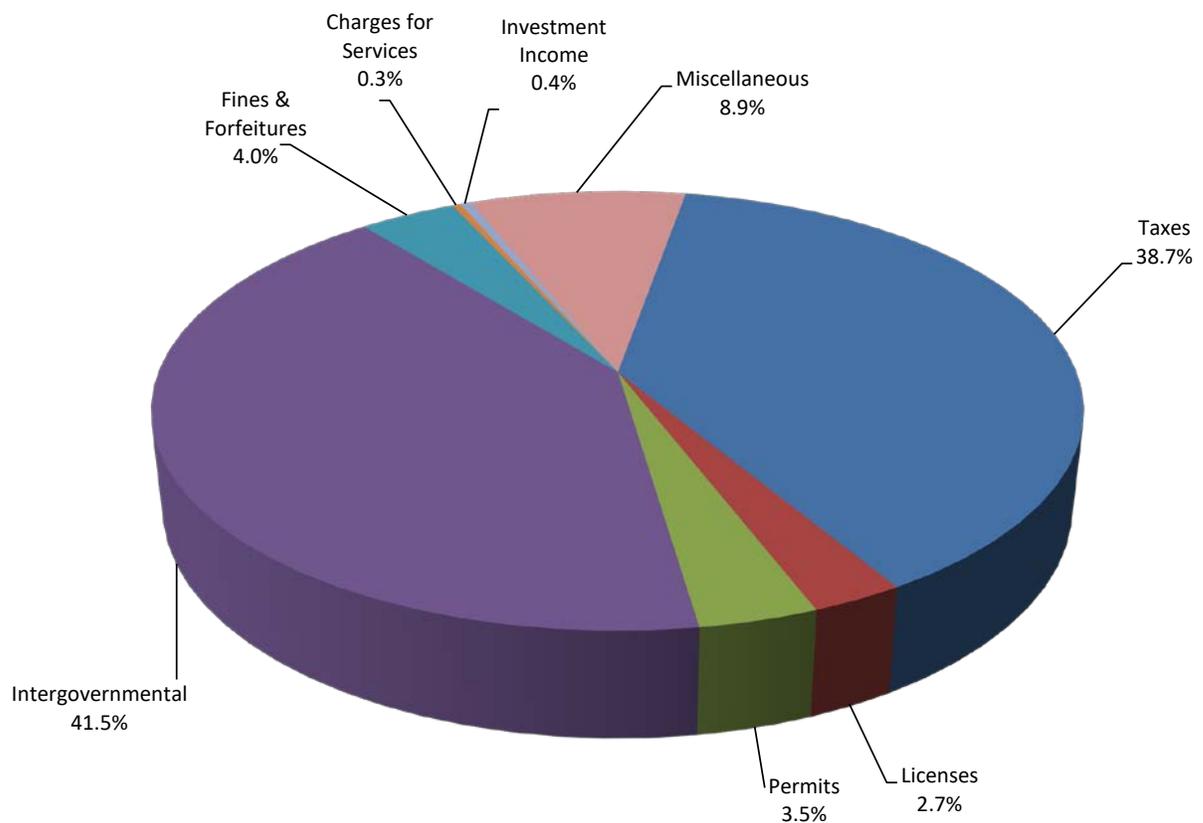
# Budget Summary

## Summary of Revenue

General Fund

Source	2019/2020	2020/2021	Dollar Change	Percent Change
Taxes	\$ 1,768,122	\$ 1,773,510	\$ 5,388	0.3%
Licenses	251,000	126,000	(125,000)	-49.8%
Permits	182,500	162,500	(20,000)	-11.0%
Intergovernmental	2,106,470	1,907,200	(199,270)	-9.5%
Fines & Forfeitures	197,200	182,200	(15,000)	-7.6%
Charges for Services	100,000	15,000	(85,000)	-85.0%
Investment Income	20,000	20,000	-	0.0%
Miscellaneous	449,000	408,000	(41,000)	-9.1%
<b>Total</b>	<b>\$ 5,074,292</b>	<b>\$ 4,594,410</b>	<b>\$ (479,882)</b>	<b>-9.5%</b>

## 2020/21 Budget Revenue by Source

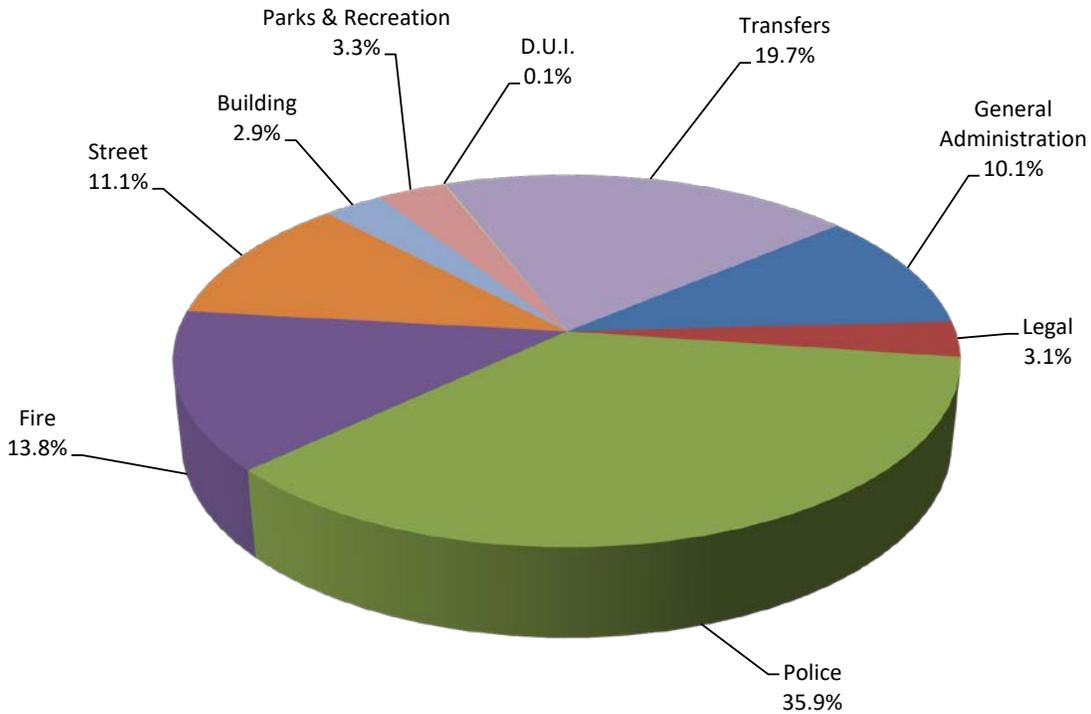


# Budget Summary

## General Fund Expenses by Department

	<u>2019/2020</u>	<u>2020/2021</u>	<u>Dollar Change</u>	<u>Percent Change</u>
<b>General Fund</b>				
General Administration	\$ 584,242	\$ 583,699	\$ (543)	-0.1%
Legal	175,600	175,600	-	0.0%
Police	2,031,661	2,041,592	9,931	0.5%
Fire	824,435	784,155	(40,280)	-4.9%
Fire Alarm Services	54,861	-	(54,861)	-100.0%
Street	935,482	633,713	(301,769)	-32.3%
Building	268,966	163,056	(105,910)	-39.4%
Parks & Recreation	154,746	187,859	33,113	21.4%
D.U.I.	4,500	4,500	-	0.0%
Transfers	800,500	1,125,000	324,500	40.5%
<b>Total General Fund</b>	<u>\$ 5,834,993</u>	<u>\$ 5,699,174</u>	<u>\$ (135,819)</u>	<u>-2.3%</u>

## 2020/21 Budget Expenses by Department



## Budget Summary

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

	Estimated Beginning Balance 5/1/2020	Budgeted Revenue	Budgeted Expenses	Excess/ (Deficit)	Estimated Ending Balance 4/30/2021
<b>General Fund</b>	\$ 2,276,623	\$ 4,594,410	\$ 5,699,174	\$ (1,104,764)	\$ 1,171,859
<b>Capital Projects Funds</b>					
Capital Projects Fund	-	1,125,000	1,125,000	-	-
TIF Capital Projects Fund	(123,531)	997,000	1,045,700	(48,700)	(172,231)
<b>Total Capital Projects Funds</b>	(123,531)	2,122,000	2,170,700	(48,700)	(172,231)
<b>Debt Service Fund</b>	51,418	202,905	202,713	192	51,610
<b>Special Revenue Funds</b>					
Motor Fuel Tax Fund	136,366	214,500	165,000	49,500	185,866
MFT- Rebuild Illinois Fund	-	120,000	120,000	-	-
Library	516,494	308,726	310,598	(1,872)	514,622
<b>Total Special Revenue Funds</b>	652,860	643,226	595,598	47,628	700,488
<b>Enterprise Funds</b>					
Waterworks & Sewerage Fund	90,198	1,311,092	1,695,997	(384,905)	(294,707)
Garbage Fund	231,237	381,500	415,638	(34,138)	197,099
<b>Total Enterprise Funds</b>	321,435	1,692,592	2,111,635	(419,043)	(97,608)
<b>All Funds</b>	<u>\$ 3,178,805</u>	<u>\$ 9,255,133</u>	<u>\$ 10,779,820</u>	<u>\$ (1,524,687)</u>	<u>\$ 1,654,118</u>

# CITY OF HIGHWOOD

## FISCAL YEAR 2021 BUDGET

### Appendix A

Detailed Budget Report



## City of Highwood

### FY21 BUDGET SUMMARY

#### GENERAL FUND

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	% Change Budget/Request	\$ Change Budget/Request	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
GENERAL FUND REVENUE	\$ 5,458,399	\$ 5,074,292	\$ 5,349,665	\$ 4,594,410	\$ 4,594,410	-9.5%	\$ (479,882)	\$ -	\$ 4,735,360	\$ 5,135,968
<b>TOTAL REVENUE</b>	<b>\$ 5,458,399</b>	<b>\$ 5,074,292</b>	<b>\$ 5,349,665</b>	<b>\$ 4,594,410</b>	<b>\$ 4,594,410</b>	<b>-9.5%</b>	<b>\$ (479,882)</b>	<b>\$ -</b>	<b>\$ 4,735,360</b>	<b>\$ 5,135,968</b>
<b>DEPARTMENT EXPENDITURES</b>										
ADMINISTRATIVE	\$ 481,923	\$ 584,242	\$ 541,875	\$ 583,699	\$ 583,699	0%	\$ (543)	\$ -	\$ 641,363	\$ 654,814
LEGAL	\$ 149,631	\$ 175,600	\$ 226,600	\$ 175,600	\$ 175,600	0%	\$ -	\$ -	\$ 150,600	\$ 150,600
POLICE	\$ 2,077,376	\$ 2,031,661	\$ 1,918,973	\$ 2,041,592	\$ 2,041,592	0%	\$ 9,931	\$ -	\$ 2,176,677	\$ 2,259,865
FIRE	\$ 781,613	\$ 824,435	\$ 825,935	\$ 784,155	\$ 784,155	-5%	\$ (40,280)	\$ -	\$ 808,907	\$ 837,730
FIRE ALARM (DEPT. 23)	\$ 75,868	\$ 54,861	\$ 54,861	\$ -	\$ -	-100%	\$ (54,861)	\$ -	\$ -	\$ -
STREETS	\$ 913,988	\$ 935,482	\$ 810,249	\$ 633,713	\$ 633,713	-32%	\$ (301,769)	\$ -	\$ 710,178	\$ 715,821
BUILDING	\$ 230,972	\$ 268,966	\$ 199,567	\$ 163,056	\$ 163,056	-39%	\$ (105,910)	\$ -	\$ 166,826	\$ 168,861
PARKS & RECREATION	\$ 134,453	\$ 154,746	\$ 149,267	\$ 187,859	\$ 152,859	21%	\$ 33,113	\$ 35,000	\$ 149,128	\$ 151,978
DUI	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0%	\$ -	\$ -	\$ 4,500	\$ 4,500
PARKING	\$ 3,121	\$ -	\$ 3,121	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
<b>SUB-TOTAL</b>	<b>\$ 4,848,945</b>	<b>\$ 5,034,493</b>	<b>\$ 4,734,948</b>	<b>\$ 4,574,174</b>	<b>\$ 4,539,174</b>	<b>-9%</b>	<b>\$ (460,319)</b>	<b>\$ 35,000</b>	<b>\$ 4,808,179</b>	<b>\$ 4,944,169</b>
OTHER FINANCING USES	\$ 389,819	\$ 800,500	\$ 440,500	\$ 1,125,000	\$ 1,125,000	41%	\$ 324,500	\$ -	\$ 30,000	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,238,764</b>	<b>\$ 5,834,993</b>	<b>\$ 5,175,448</b>	<b>\$ 5,699,174</b>	<b>\$ 5,664,174</b>	<b>-2%</b>	<b>\$ (135,819)</b>	<b>\$ 35,000</b>	<b>\$ 4,838,179</b>	<b>\$ 4,944,169</b>
REVENUE OVER (UNDER) EXPENDITURES	\$ 219,635	\$ (760,701)	\$ 174,217	\$ (1,104,764)	\$ (1,069,764)		\$ (344,063)	\$ (35,000)	\$ (102,819)	\$ 191,799
BEGINNING FUND BALANCE	\$ 1,882,771	\$ 2,102,406	\$ 2,102,406	\$ 2,276,623	\$ 2,276,623		\$ 174,217	\$ -	\$ 1,171,859	\$ 1,069,039
ENDING FUND BALANCE	\$ 2,102,406	\$ 1,341,705	\$ 2,276,623	\$ 1,171,859	\$ 1,206,859	-13%	\$ (169,846)	\$ (35,000)	\$ 1,069,039	\$ 1,260,838

# City of Highwood

## FY21 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	% Change Est Act/Budget	FY21 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>REVENUE</b>											
<b>LOCAL TAXES</b>											
REAL ESTATE TAX - CORPORATE	\$ 816,542	\$ 821,574	\$ 823,051	\$ 823,051	0%	\$ 174,797	-78.8%	\$ 174,797	\$ -	\$ 174,797	\$ 174,797
REAL ESTATE TAX - POLICE PENSION	307,415	381,524	368,336	368,336	0%	324,004	-12.0%	324,004	-	346,684	370,952
REAL ESTATE TAX - FIRE PENSION	92,225	93,142	106,735	106,735	0%	106,455	-0.3%	106,455	-	113,907	121,880
REAL ESTATE TAX - FIRE & EMS	-	-	-	-	0%	688,254	0.0%	688,254	-	708,902	730,169
REAL ESTATE TAX - NSSRA	44,650	44,912	45,000	45,000	0%	45,000	0.0%	45,000	-	45,000	45,000
UTILITY TAX - TELECOMMUNICATION	101,434	87,236	100,000	100,000	0%	100,000	0.0%	100,000	-	100,000	100,000
UTILITY TAX - ELECTRIC	127,391	132,810	130,000	130,000	0%	130,000	0.0%	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	95,670	71,944	80,000	80,000	0%	80,000	0.0%	80,000	-	80,000	80,000
GASOLINE TAX	111,366	110,760	115,000	110,000	-4%	125,000	8.7%	125,000	-	175,000	175,000
<b>SUB-TOTAL LOCAL TAXES</b>	<b>1,696,693</b>	<b>1,743,902</b>	<b>1,768,122</b>	<b>1,763,122</b>	<b>0%</b>	<b>1,773,510</b>	<b>0.3%</b>	<b>1,773,510</b>	<b>-</b>	<b>1,874,290</b>	<b>1,927,798</b>
<b>LICENSE REVENUE</b>											
LIQUOR LICENSES	116,592	121,005	110,000	110,000	0%	90,000	-18.2%	90,000	-	110,000	110,000
VEHICLE LICENSES	111,478	106,690	105,000	100,000	-5%	-	-100.0%	-	-	-	-
BUSINESS LICENSES	3,900	3,950	4,000	4,000	0%	4,000	0.0%	4,000	-	4,000	4,000
GREASE TRAP FEES	2,660	2,170	2,000	2,030	2%	2,000	0.0%	2,000	-	2,000	2,000
OTHER LICENSES	34,451	24,520	30,000	30,000	0%	30,000	0.0%	30,000	-	30,000	30,000
<b>SUB-TOTAL LICENSES</b>	<b>269,080</b>	<b>258,335</b>	<b>251,000</b>	<b>246,030</b>	<b>-2%</b>	<b>126,000</b>	<b>-49.8%</b>	<b>126,000</b>	<b>-</b>	<b>146,000</b>	<b>146,000</b>
<b>PERMIT REVENUE</b>											
BUILDING PERMITS	75,614	145,817	75,000	75,000	0%	75,000	0.0%	75,000	-	75,000	75,000
PARKING REVENUES	47,103	47,115	45,000	45,000	0%	25,000	-44.4%	25,000	-	40,000	40,000
CABLE FRANCHISE FEES	56,398	54,792	55,000	55,000	0%	55,000	0.0%	55,000	-	55,000	55,000
VALET PARKING PERMITS	3,500	3,500	3,500	3,500	0%	3,500	0.0%	3,500	-	3,500	3,500
MISCELLANEOUS PERMITS	6,635	3,890	3,000	3,000	0%	3,000	0.0%	3,000	-	3,000	3,000
APPEARANCE REVIEW COMMITTEE	975	2,250	1,000	1,000	0%	1,000	0.0%	1,000	-	1,000	1,000
<b>SUB-TOTAL PERMITS</b>	<b>190,225</b>	<b>257,364</b>	<b>182,500</b>	<b>182,500</b>	<b>0%</b>	<b>162,500</b>	<b>-11.0%</b>	<b>162,500</b>	<b>-</b>	<b>177,500</b>	<b>177,500</b>
<b>INTERGOVERNMENTAL REVENUE</b>											
STATE INCOME TAX	488,603	558,827	481,000	500,000	4%	447,000	-7.1%	447,000	-	447,000	525,000
PERSONAL PROPERTY REPL TAX	6,401	6,925	7,300	7,300	0%	6,200	-15.1%	6,200	-	6,200	7,300
GRANTS	10,535	-	-	17,934	0%	-	0.0%	-	-	-	-
SALES TAX - REGULAR	566,122	609,381	600,000	610,000	2%	505,000	-15.8%	505,000	-	505,000	600,000
SALES TAX - HOME RULE	812,015	888,839	840,000	885,000	5%	737,000	-12.3%	737,000	-	737,000	860,000
911 DISPATCH	39,456	72,450	36,000	65,000	81%	65,000	80.6%	65,000	-	65,000	65,000
LOCAL USE TAX	142,170	164,329	142,170	150,000	6%	147,000	3.4%	147,000	-	142,170	142,170
<b>SUB-TOTAL INTERGOVERNMENTAL</b>	<b>2,065,301</b>	<b>2,300,751</b>	<b>2,106,470</b>	<b>2,235,234</b>	<b>6%</b>	<b>1,907,200</b>	<b>-9.5%</b>	<b>1,907,200</b>	<b>-</b>	<b>1,902,370</b>	<b>2,199,470</b>

## City of Highwood

### FY21 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY18 ACTUAL	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	% Change Est Act/Budget	FY21 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>FINES &amp; FORFEITURES</b>											
COURT FINES	27,384	12,911	35,000	15,000	-57%	15,000	-57.1%	15,000	-	15,000	15,000
POLICE FINES	35,125	38,576	30,000	30,000	0%	30,000	0.0%	30,000	-	30,000	30,000
PD BOOT, ADMIN, VEHICLE STORAGE	1,250	-	1,700	1,700	0%	1,700	0.0%	1,700	-	1,700	1,700
PD SEIZED VEHICLES	-	2,500	5,000	5,000	0%	5,000	0.0%	5,000	-	5,000	5,000
DUI FINES	5,500	-	-	-	0%	-	0.0%	-	-	-	-
COLLECTIONS	6,310	4,985	-	1,424	0%	-	0.0%	-	-	-	-
ZONING/PLANNING FEES	5,825	3,600	2,500	3,000	20%	2,500	0.0%	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	3,942	6,125	6,000	6,000	0%	6,000	0.0%	6,000	-	6,000	6,000
RENTAL INSPECTION FEES	120,367	113,992	112,000	155,000	38%	112,000	0.0%	112,000	-	112,000	112,000
MISCELLANEOUS FEES & FINES	10,154	19,433	5,000	10,000	100%	10,000	100.0%	10,000	-	10,000	10,000
NORDSTROM FUND	5,211	2,470	-	-	0%	-	0.0%	-	-	-	-
AMBULANCE SERVICE	644	319	-	-	0%	-	0.0%	-	-	-	-
<b>SUB-TOTAL FINES &amp; FORFEITURES</b>	<b>221,712</b>	<b>204,911</b>	<b>197,200</b>	<b>227,124</b>	<b>15%</b>	<b>182,200</b>	<b>-7.6%</b>	<b>182,200</b>	<b>-</b>	<b>182,200</b>	<b>182,200</b>
<b>CHARGES FOR SERVICES</b>											
TFSC 2H AGREEMENT	-	746	-	-	0%	-	0.0%	-	-	-	-
SALE OF PROPERTY	348,259	23,563	-	90,000	0%	-	0.0%	-	-	-	-
ALARM SYSTEMS & CALLS	107,450	116,586	100,000	100,000	0%	15,000	-85.0%	15,000	-	-	-
RECYCLING REBATE	9,111	48	-	50	0%	-	0.0%	-	-	-	-
MISC. CHARGES FOR SERVICE	208	405	-	405	0%	-	0.0%	-	-	-	-
<b>SUB-TOTAL CHARGES FOR SERVICES</b>	<b>465,029</b>	<b>141,348</b>	<b>100,000</b>	<b>190,455</b>	<b>90%</b>	<b>15,000</b>	<b>-85.0%</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS INCOME</b>											
INTEREST ON INVESTMENTS	17,428	22,665	20,000	20,000	0%	20,000	0.0%	20,000	-	20,000	20,000
ANTENNA RENTALS	294,676	299,844	259,000	265,000	2%	259,000	0.0%	259,000	-	259,000	259,000
MISCELLANEOUS PROPERTY RENTAL	10,225	8,360	6,000	31,200	420%	10,000	66.7%	10,000	-	10,000	10,000
REFUNDS & REIMBURSEMENTS	44,420	36,472	10,000	30,000	200%	30,000	200.0%	30,000	-	30,000	30,000
PARK/REC RENTALS	183,836	175,797	165,000	150,000	-9%	100,000	-39.4%	100,000	-	125,000	175,000
SPECIAL RECREATION DONATION	10,220	7,250	7,000	7,000	0%	7,000	0.0%	7,000	-	7,000	7,000
SPECIAL EVENT	1,650	1,400	-	-	0%	-	0.0%	-	-	-	-
MISCELLANEOUS INCOME	6,883	-	2,000	2,000	0%	2,000	0.0%	2,000	-	2,000	2,000
<b>SUB-TOTAL MISCELLANEOUS</b>	<b>569,337</b>	<b>551,788</b>	<b>469,000</b>	<b>505,200</b>	<b>8%</b>	<b>428,000</b>	<b>-8.7%</b>	<b>428,000</b>	<b>-</b>	<b>453,000</b>	<b>503,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,477,377</b>	<b>\$ 5,458,399</b>	<b>\$ 5,074,292</b>	<b>\$ 5,349,665</b>	<b>5%</b>	<b>\$ 4,594,410</b>	<b>-9.5%</b>	<b>\$ 4,594,410</b>	<b>\$ -</b>	<b>\$ 4,735,360</b>	<b>\$ 5,135,968</b>

## City of Highwood

### FY21 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>PERSONNEL</b>								
SALARIES	\$ 199,058	\$ 231,720	\$ 205,000	\$ 220,895	\$ 220,895	\$ -	\$ 228,596	\$ 235,292
OVERTIME	93	3,000	3,000	3,000	3,000	-	5,000	5,000
<b>SUB-TOTAL</b>	<b>199,151</b>	<b>234,720</b>	<b>208,000</b>	<b>223,895</b>	<b>223,895</b>	<b>-</b>	<b>233,596</b>	<b>240,292</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	12,097	27,043	12,000	47,752	47,752	-	51,040	53,547
UNEMPLOYMENT INSURANCE	130	3,300	3,300	3,300	3,300	-	3,400	3,500
FICA	11,518	14,367	12,704	13,696	13,696	-	14,483	14,898
MEDICARE	2,893	3,360	2,971	3,203	3,203	-	3,387	3,484
IMRF	16,142	27,302	26,000	26,003	26,003	-	28,032	28,835
WORKERS COMP	1,243	750	2,000	750	750	-	825	908
AUTOMOTIVE ALLOWANCE	1,933	2,500	2,500	2,500	2,500	-	2,500	2,500
<b>SUB-TOTAL</b>	<b>45,956</b>	<b>78,622</b>	<b>61,475</b>	<b>97,204</b>	<b>97,204</b>	<b>-</b>	<b>103,667</b>	<b>107,672</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	6,873	14,500	10,000	14,500	14,500	-	14,500	14,500
EQUIPMENT MAINTENANCE	26	5,000	3,000	5,000	5,000	-	5,000	5,000
ACCOUNTING	54,600	54,600	54,600	54,600	54,600	-	54,600	54,600
AUDITING	34,700	39,000	39,000	39,000	39,000	-	39,000	39,000
PAYROLL SERVICE	3,145	4,300	4,300	4,300	4,300	-	4,300	4,300
COMPUTER SUPPORT	19,908	15,000	20,000	15,000	15,000	-	45,000	45,000
OTHER PROFESSIONAL SERVICES	1,809	4,000	2,000	4,000	4,000	-	4,000	4,000
POSTAGE	8,742	4,000	8,800	4,000	4,000	-	4,000	4,000
TELEPHONE	14,516	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	4,548	5,000	5,000	5,000	5,000	-	5,000	5,000
PRINTING	54	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	12,590	14,500	12,000	14,500	14,500	-	14,500	14,500
TRAVEL EXPENSE	342	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	4,930	9,000	9,000	9,000	9,000	-	9,000	9,000
MEALS	138	300	500	1,000	1,000	-	1,000	1,000
UTILITIES	1,886	4,000	4,000	4,000	4,000	-	4,000	4,000
MISCELLANEOUS SERVICE CONTRACTS	25,563	28,500	33,000	28,500	28,500	-	28,500	28,500
LIABILITY INSURANCE	15,550	25,000	25,000	25,000	25,000	-	27,500	30,250
OFFICE SUPPLIES	2,555	3,000	3,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	5,344	6,000	6,000	6,000	6,000	-	6,000	6,000
AUTOMOTIVE FUEL/OIL	490	1,000	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	1,973	1,000	1,000	1,000	1,000	-	1,000	1,000
CREDIT CARD FEES	1,849	2,000	2,000	2,000	2,000	-	2,000	2,000
SPECIAL EVENT FUND	13,980	10,000	10,000	1,000	1,000	-	10,000	10,000
REIMBURSABLE EXPENSES	50	100	100	100	100	-	100	100
REFUNDS	-	100	100	100	100	-	100	100
<b>MISCELLANEOUS EXPENSE</b>	<b>655</b>	<b>3,000</b>	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>SUB-TOTAL</b>	<b>236,816</b>	<b>270,900</b>	<b>272,400</b>	<b>262,600</b>	<b>262,600</b>	<b>-</b>	<b>304,100</b>	<b>306,850</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 481,923</b>	<b>\$ 584,242</b>	<b>\$ 541,875</b>	<b>\$ 583,699</b>	<b>\$ 583,699</b>	<b>\$ -</b>	<b>\$ 641,363</b>	<b>\$ 654,814</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	350,000	-	45,000	45,000	-	30,000	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES (WITH CAPITAL)</b>	<b>\$ 481,923</b>	<b>\$ 934,242</b>	<b>\$ 541,875</b>	<b>\$ 628,699</b>	<b>\$ 628,699</b>	<b>\$ -</b>	<b>\$ 671,363</b>	<b>\$ 654,814</b>

## City of Highwood

### FY21 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>LEGAL</b>								
CITY ATTORNEY - GENERAL CORP MATTERS	\$ 109,960	\$ 110,000	\$ 145,000	\$ 110,000	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
CITY PROSECUTOR - PROSECUTION	13,326	25,000	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	-	6,000	20,000.00	6,000	6,000	-	6,000	6,000
LAWSUIT SETTLEMENT	16,745	25,000	35,000	25,000	25,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 149,631</b>	<b>\$ 175,600</b>	<b>\$ 226,600</b>	<b>\$ 175,600</b>	<b>\$ 175,600</b>	<b>\$ -</b>	<b>\$ 150,600</b>	<b>\$ 150,600</b>

## City of Highwood

### FY21 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>PERSONNEL</b>								
SALARIES - FULL-TIME	\$ 812,195	\$ 886,121	\$ 797,000	\$ 901,330	\$ 901,330	\$ -	\$ 980,069	\$ 999,909
SALARIES - PART-TIME	147,690	132,200	137,000	137,393	137,393	-	138,800	145,750
OVER-TIME	141,673	95,000	150,000	95,000	95,000	-	95,000	95,000
<b>SUB-TOTAL</b>	<b>1,101,558</b>	<b>1,113,321</b>	<b>1,084,000</b>	<b>1,133,723</b>	<b>1,133,723</b>	<b>-</b>	<b>1,213,869</b>	<b>1,240,659</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	193,241	138,477	170,000	173,339	173,339	-	173,639	185,147
UNEMPLOYMENT INSURANCE	1,239	11,500	5,000	11,500	11,500	-	11,500	11,500
FICA	10,088	5,895	11,000	3,205	3,205	-	12,000	12,000
POLICE PENSION CONTRIBUTION	381,524	368,336	381,756	324,004	324,004	-	346,684	370,952
MEDICARE	15,496	13,800	13,633	14,211	14,211	-	17,601	17,990
IMRF	4,713	5,848	5,539	-	-	-	6,204	6,390
WORKERS COMP	42,530	49,910	49,910	49,910	49,910	-	54,901	60,391
<b>SUB-TOTAL</b>	<b>648,831</b>	<b>593,766</b>	<b>636,838</b>	<b>576,169</b>	<b>576,169</b>	<b>-</b>	<b>622,529</b>	<b>664,370</b>
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	2,786	5,000	4,000	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	3,974	3,000	4,000	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	4,886	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	616	7,000	1,000	7,000	7,000	-	7,000	7,000
POSTAGE	89	500	500	500	500	-	500	500
TELEPHONE	12,044	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	298	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	-	700	700	700	700	-	700	700
COMMUNICATIONS	6,389	3,000.00	3,000	3,000	3,000	-	3,000	3,000
DISPATCHING	164,754	143,439	31,000	150,565	150,565	-	160,000	170,000
DUES	24,632	20,000	20,000	20,000	20,000	-	20,000	20,000
TRAVEL	-	500	500	500	500	-	500	500
TRAINING	5,216	15,000	8,000	15,000	15,000	-	10,000	10,000
UTILITIES	102	1,500	1,500	1,500	1,500	-	1,500	1,500
MISC. SERVICE CONTRACTS	21,357	14,500	14,500	14,500	14,500	-	14,500	14,500
LIABILITY INSURANCE	37,891	41,435	41,435	41,435	41,435	-	45,579	50,136
OFFICE SUPPLIES	1,047	2,000	2,000	2,000	2,000	-	2,000	2,000
OPERATING SUPPLIES	8,559	5,000	5,000	5,000	5,000	-	5,000	5,000
UNIFORMS	6,958	10,000	10,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	25,389	30,000	30,000	30,000	30,000	-	30,000	30,000
<b>SUB-TOTAL</b>	<b>326,987</b>	<b>324,574</b>	<b>198,135</b>	<b>331,700</b>	<b>331,700</b>	<b>-</b>	<b>340,279</b>	<b>354,836</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,077,376</b>	<b>\$ 2,031,661</b>	<b>\$ 1,918,973</b>	<b>\$ 2,041,592</b>	<b>\$ 2,041,592</b>	<b>\$ -</b>	<b>\$ 2,176,677</b>	<b>\$ 2,259,865</b>
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	-	10,000	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES (WITH CAPITAL)</b>	<b>\$ 2,077,376</b>	<b>\$ 2,041,661</b>	<b>\$ 1,918,973</b>	<b>\$ 2,041,592</b>	<b>\$ 2,041,592</b>	<b>\$ -</b>	<b>\$ 2,176,677</b>	<b>\$ 2,259,865</b>

## City of Highwood

### FY21 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>BENEFITS</b>								
PENSION	\$ 93,142	\$ 106,735	\$ 106,735	\$ 106,455	\$ 106,455	\$ -	\$ 113,907	\$ 121,880
SUB-TOTAL	93,142	106,735	106,735	106,455	106,455	-	113,907	121,880
<b>OPERATING COSTS</b>								
VEHICLE MAINTENANCE	-	-	1,500	-	-	-	-	-
TELEPHONE	214	2,700	2,700	2,700	2,700	-	-	-
DISPATCHING	35,689	40,000	40,000	-	-	-	-	-
MISC. CONTRACTUAL SERVICES	652,568	675,000	675,000	675,000	675,000	-	695,000	715,850
SUB-TOTAL	688,471	717,700	719,200	677,700	677,700	-	695,000	715,850
<b>TOTAL EXPENDITURES</b>	<b>\$ 781,613</b>	<b>\$ 824,435</b>	<b>\$ 825,935</b>	<b>\$ 784,155</b>	<b>\$ 784,155</b>	<b>\$ -</b>	<b>\$ 808,907</b>	<b>\$ 837,730</b>

# City of Highwood

## FY21 BUDGET SUMMARY GENERAL FUND - FIRE ALARM DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>OPERATING COSTS</b>								
OTHER PROFESSIONAL SVCS	\$ 51,007	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	51,007	30,000	30,000	-	-	-	-	-
<b>CAPITAL</b>								
DEBT	24,861	24,861	24,861	-	-	-	-	-
SUB-TOTAL	24,861	24,861	24,861	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 75,868</b>	<b>\$ 54,861</b>	<b>\$ 54,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# City of Highwood

## FY21 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>PERSONNEL</b>								
<b>SALARIES - FULL-TIME</b>	\$ 60,977	\$ 60,394	\$ 60,394	\$ 60,394	\$ 60,394	\$ -	\$ 62,206	\$ 64,072
<b>SALARIES - PART-TIME</b>	2,961	10,000	4,000	10,000	10,000	-	10,000	10,000
<b>OVERTIME</b>	18,710	17,000	18,000	18,000	18,000	-	19,000	19,000
<b>SUB-TOTAL</b>	82,648	87,394	82,394	88,394	88,394	-	91,206	93,072
<b>BENEFITS</b>								
<b>HEALTH INSURANCE</b>	2,163	2,500	2,500	2,500	2,500	-	2,500	2,500
<b>UNEMPLOYMENT INSURANCE</b>	128	1,000	1,000	1,000	1,000	-	1,000	1,000
<b>FICA</b>	5,110	5,418	5,108	5,480	5,480	-	5,655	5,770
<b>MEDICARE</b>	1,145	1,267	1,195	1,282	1,282	-	1,322	1,350
<b>IMRF</b>	-	10,487	9,887	10,607	10,607	-	10,945	11,169
<b>WORKERS COMP</b>	13,956	14,000	14,000	14,000	14,000	-	15,400	16,940
<b>SUB-TOTAL</b>	22,502	34,672	33,690	34,869	34,869	-	36,822	38,729
<b>OPERATING COSTS</b>								
<b>BUILDING MAINTENANCE</b>	8,696	12,000	12,000	12,000	12,000	-	12,000	12,000
<b>EQUIPMENT MAINTENANCE</b>	23,709	15,000	15,000	15,000	15,000	-	15,000	15,000
<b>VEHICLE MAINTENANCE</b>	9,828	10,000	10,000	10,000	10,000	-	10,000	10,000
<b>OTHER MAINTENANCE</b>	412	5,000	5,000	5,000	5,000	-	5,000	5,000
<b>STREET &amp; SIDEWALK REPAIR</b>	110,119	210,000	150,000	20,000	20,000	-	90,000	90,000
<b>STORM SEWER REPAIR</b>	34,211	75,000	75,000	55,000	55,000	-	55,000	55,000
<b>STREET LIGHT REPAIRS</b>	33,069	25,000	25,000	25,000	25,000	-	25,000	25,000
<b>ENGINEERING FEES</b>	184,260	50,000	30,000	10,000	10,000	-	10,000	10,000
<b>OTHER PROFESSIONAL SERVICES</b>	11,400	24,000	16,000	24,000	24,000	-	24,000	24,000
<b>TELEPHONE</b>	524	2,700	2,000	2,700	2,700	-	2,700	2,700
<b>PUBLISHING</b>	-	500	-	500	500	-	500	500
<b>TRAINING</b>	-	500	-	500	500	-	500	500
<b>DUES</b>	-	500	-	500	500	-	500	500
<b>UTILITIES</b>	63,245	44,000	55,000	55,000	55,000	-	55,000	55,000
<b>MISCELLANEOUS SERVICE CONTRACTS</b>	155,525	125,000	100,000	125,000	125,000	-	125,000	125,000
<b>MISCELLANEOUS HAULING DIRT DUMP</b>	47,166	45,000	45,000	45,000	45,000	-	45,000	45,000
<b>LIABILITY INSURANCE</b>	14,841	17,000	16,000	17,000	17,000	-	18,700	20,570
<b>OFFICE SUPPLIES</b>	174	250	200	250	250	-	250	250
<b>OPERATING SUPPLIES</b>	7,653	15,000	10,000	10,000	10,000	-	10,000	10,000
<b>SUPPLIES - BUILDING &amp; GROUNDS</b>	134	2,500	1,500	1,500	1,500	-	1,500	1,500
<b>UNIFORMS</b>	90	700	700	1,000	1,000	-	1,000	1,000
<b>TRAFFIC CONTROL SIGNS</b>	5,893	10,000	6,000	10,000	10,000	-	10,000	10,000
<b>AUTO FUEL/OIL</b>	8,123	10,000	8,500	10,000	10,000	-	10,000	10,000
<b>EQUIPMENT RENTAL</b>	2,663	3,000	4,500	4,500	4,500	-	4,500	4,500
<b>FORESTRY</b>	38,300	35,000	30,000	30,000	30,000	-	30,000	30,000
<b>EVERTS PARK</b>	5,597	7,500	9,000	10,000	10,000	-	10,000	10,000
<b>COMMUNITY BEAUTIFICATION</b>	6,990	30,000	30,000	5,000	5,000	-	5,000	5,000

## City of Highwood

### FY21 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
HOLIDAY LIGHTING	3,950	5,000	5,000	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>	776,572	781,150	661,900	510,450	510,450	-	582,150	584,020
<b>DEBT</b>	32,266	32,266	32,265	-	-	-	-	-
<b>SUB-TOTAL</b>	32,266	32,266	32,265	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 913,988	\$ 935,482	\$ 810,249	\$ 633,713	\$ 633,713	\$ -	\$ 710,178	\$ 715,821
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	473,912	435,000	435,000	430,000	430,000	-	-	-
<b>SUB-TOTAL</b>	473,912	435,000	435,000	430,000	430,000	-	-	-
<b>TOTAL EXPENDITURES (WITH CAPITAL)</b>	\$ 1,387,900	\$ 1,370,482	\$ 1,245,249	\$ 1,063,713	\$ 1,063,713	\$ -	\$ 710,178	\$ 715,821

# City of Highwood

## FY21 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>PERSONNEL</b>								
FULL TIME BUILDING	\$ 72,022	\$ 56,650	\$ 60,000	\$ 55,000	\$ 55,000	\$ -	\$ 56,650	\$ 58,350
PART TIME BUILDING	14,389	15,000	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>86,411</b>	<b>71,650</b>	<b>60,000</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>56,650</b>	<b>58,350</b>
<b>BENEFITS</b>								
HEALTH INSURANCE	7,060	22,585	6,800	8,648	8,648	-	445	445
UNEMPLOYMENT INSURANCE	150	100	100	100	100	-	100	100
FICA	5,178	3,512	4,470	3,410	3,410	-	3,512	3,618
MEDICARE	1,211	821	1,045	798	798	-	821	846
IMRF	7,388	6,798	8,652	6,600	6,600	-	6,798	7,002
WORKERS COMP	2,854	3,500	3,500	3,500	3,500	-	3,500	3,500
<b>SUB-TOTAL</b>	<b>23,841</b>	<b>37,316</b>	<b>24,567</b>	<b>23,056</b>	<b>23,056</b>	<b>-</b>	<b>15,176</b>	<b>15,511</b>
<b>OPERATING COSTS</b>								
VEHICLE MAINTENANCE	211	-	-	-	-	-	-	-
PLANNING - COMMUNITY DEVELOP	9,500	35,000	-	-	-	-	-	-
POSTAGE	333	1,000	1,000	1,000	1,000	-	1,000	1,000
TELEPHONE	59	-	-	-	-	-	-	-
PRINTING	-	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	-	2,000	2,000	2,000	2,000	-	2,000	2,000
LIABILITY INSURANCE	4,571	5,000	5,000	5,000	5,000	-	5,000	5,000
OFFICE SUPPLIES	221	1,000	1,000	1,000	1,000	-	1,000	1,000
OPERATING SUPPLIES	202	-	-	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	316	-	-	-	-	-	-	-
REIMBURSABLE EXPENSES	104,656	95,000	95,000	75,000	75,000	-	75,000	75,000
MISC. CONTRACT SERVICES	651	20,000	10,000	-	-	-	10,000	10,000
<b>SUB-TOTAL</b>	<b>120,720</b>	<b>160,000</b>	<b>115,000</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 230,972</b>	<b>\$ 268,966</b>	<b>\$ 199,567</b>	<b>\$ 163,056</b>	<b>\$ 163,056</b>	<b>\$ -</b>	<b>\$ 166,826</b>	<b>\$ 168,861</b>

# City of Highwood

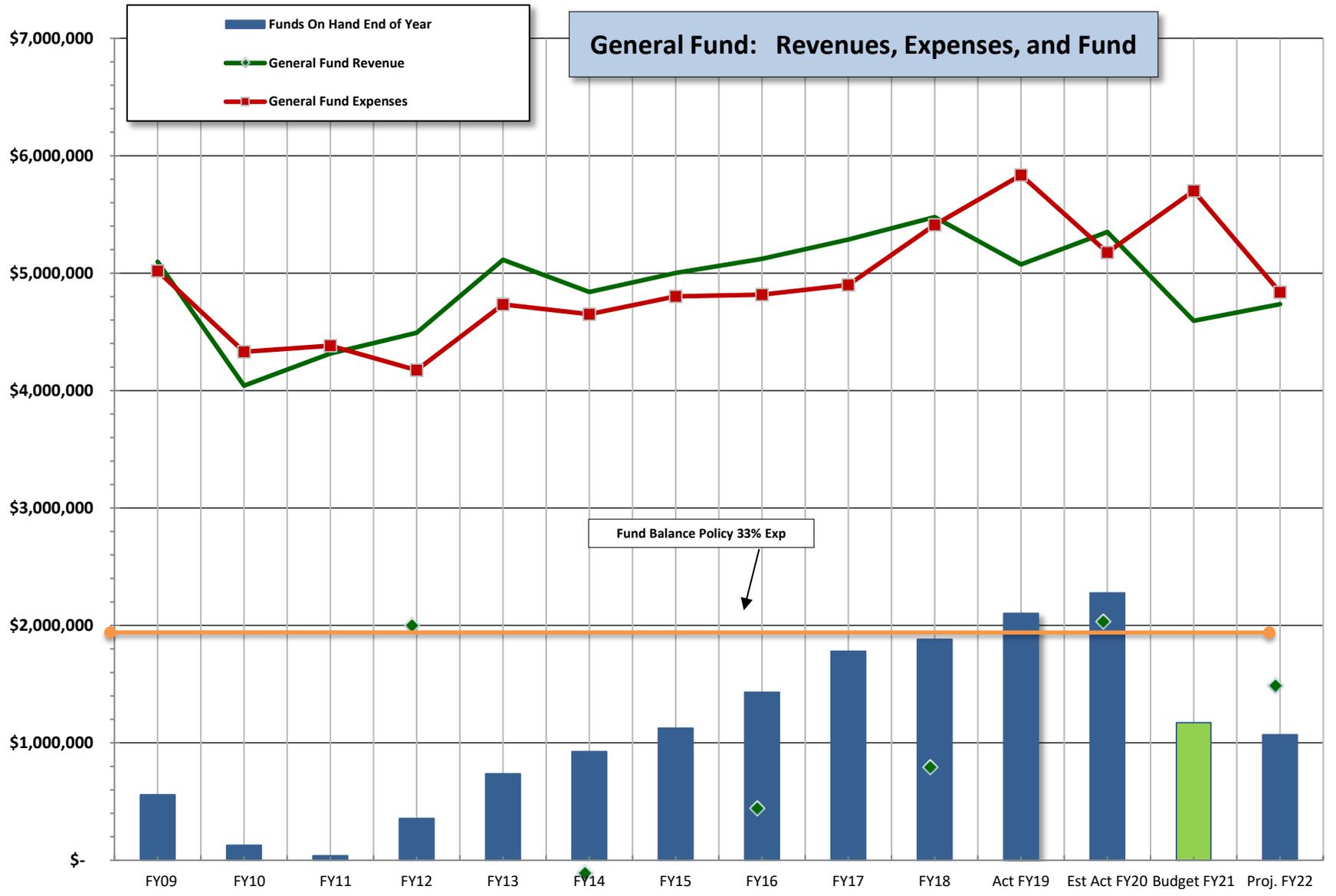
## FY21 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>PERSONNEL</b>								
SALARIES - PART-TIME	\$ 41,197	\$ 48,289	\$ 46,483	\$ 46,883	\$ 46,883	\$ -	\$ 48,289	\$ 49,738
SUB-TOTAL	41,197	48,289	46,483	46,883	46,883	-	48,289	49,738
<b>BENEFITS</b>								
HEALTH INSURANCE	6,575	8,643	6,700	6,815	6,815	-	395	395
UNEMPLOYMENT INSURANCE	254	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	2,538	2,994	2,882	2,907	2,907	-	2,994	3,084
MEDICARE	593	700	674	680	680	-	700	721
IMRF	1,398	1,570	1,478	1,524	1,524	-	1,570	1,617
WORKERS COMP	2,180	2,800	2,800	2,800	2,800	-	3,080	3,388
AUTO ALLOWANCE	532	600	600	600	600	-	600	600
SUB-TOTAL	14,070	18,307	16,134	16,326	16,326	-	10,339	10,805
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	9,764	10,000	10,000	9,000	9,000	-	9,000	9,000
EQUIPMENT MAINTENANCE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
VEHICLE MAINTENANCE	122	-	-	-	-	-	-	-
PARK MAINTENANCE	3,419	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	-	50	50	50	50	-	50	50
TELEPHONE	1,158	2,000	2,000	2,000	2,000	-	2,000	2,000
UTILITIES	9,399	13,000	11,500	13,000	13,000	-	13,000	13,000
LIABILITY INSURANCE	7,775	8,500	8,500	8,500	8,500	-	9,350	10,285
OFFICE SUPPLIES	-	500	500	500	500	-	500	500
SUPPLIES - BLDG & GROUNDS	-	-	-	2,500	2,500	-	2,500	2,500
AUTOMOTIVE FUEL	-	600	600	600	600	-	600	600
NSSRA	41,146	45,000	45,000	80,000	45,000	35,000	45,000	45,000
MISC EXPENSE - SPECIAL REC.	6,403	3,500	3,500	3,500	3,500	-	3,500	3,500
SUB-TOTAL	79,186	88,150	86,650	124,650	89,650	35,000	90,500	91,435
<b>TOTAL EXPENDITURES</b>	\$ 134,453	\$ 154,746	\$ 149,267	\$ 187,859	\$ 152,859	\$ 35,000	\$ 149,128	\$ 151,978
<b>CAPITAL</b>								
THREE YEAR CAPITAL PLAN	40,206	5,500	5,500	650,000	650,000	-	-	-
SUB-TOTAL	40,206	5,500	5,500	650,000	650,000	-	-	-
<b>TOTAL EXPENDITURES (WITH CAPITAL)</b>	\$ 174,659	\$ 160,246	\$ 154,767	\$ 837,859	\$ 802,859	\$ 35,000	\$ 149,128	\$ 151,978

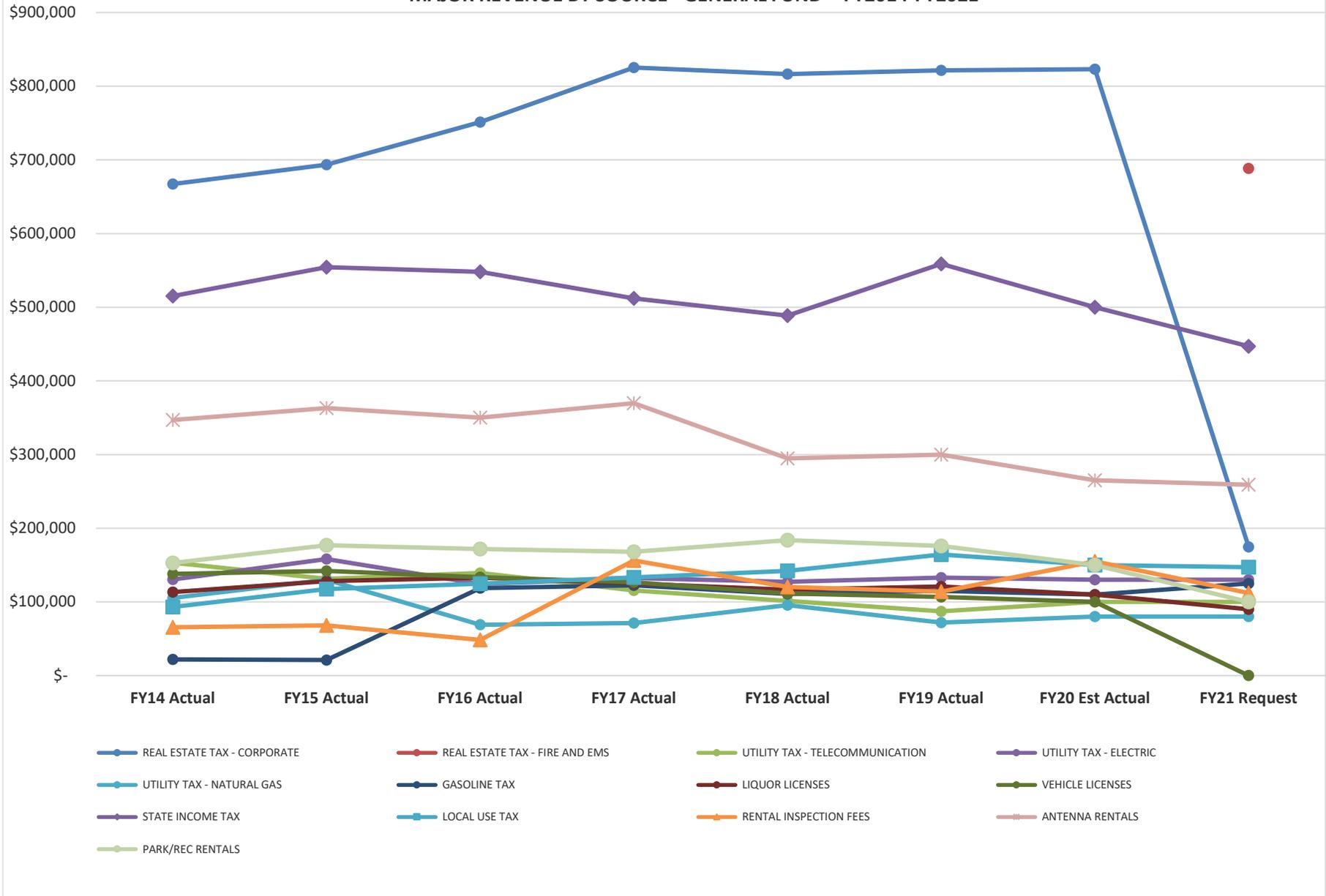
# City of Highwood

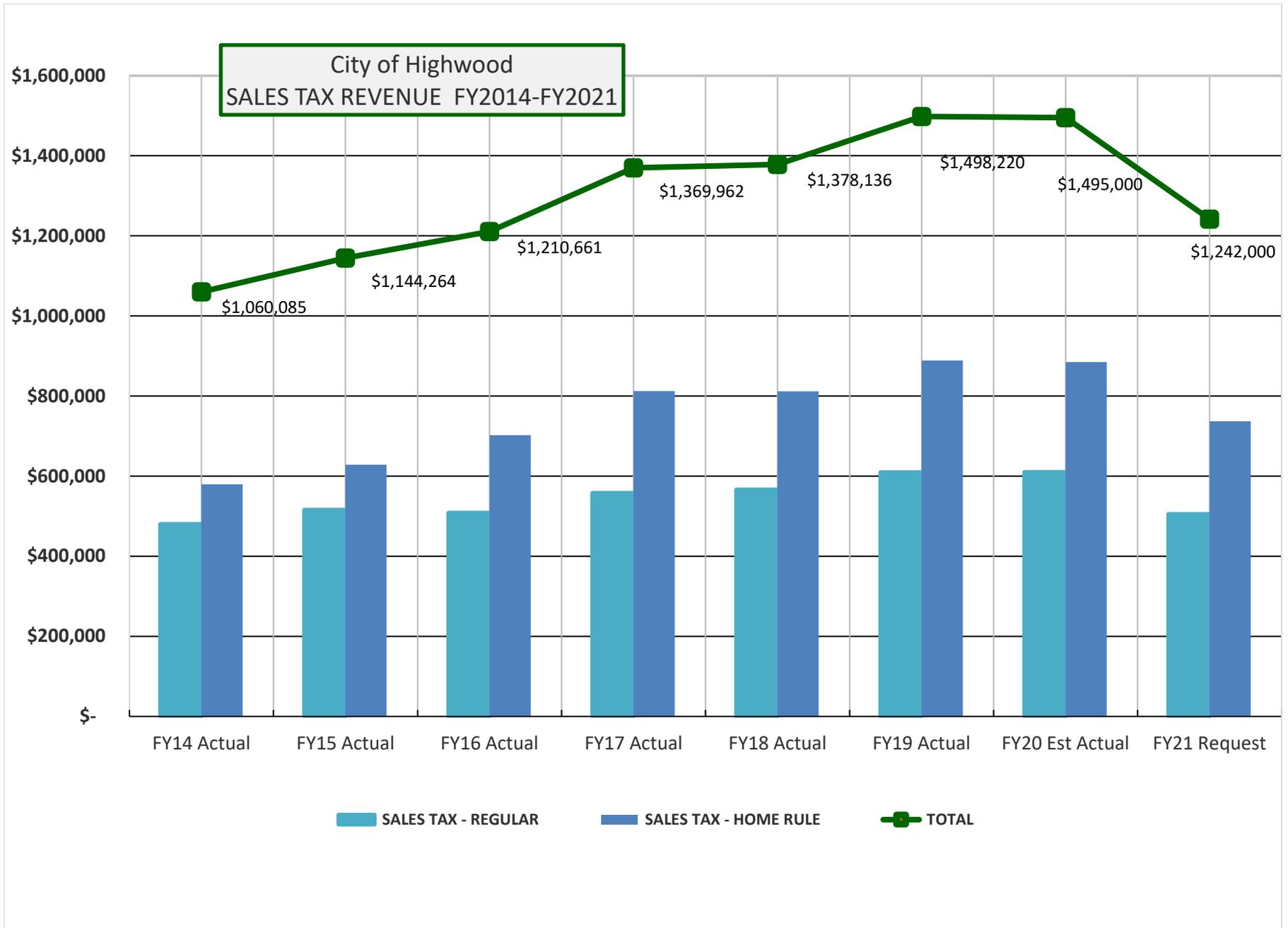
## FY21 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 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-FY2021**





# City of Highwood

## FY21 BUDGET SUMMARY CAPITAL PROJECTS FUND

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
CAPITAL PROJECTS FUND REVENUE	\$ 483,035	\$ 800,500	\$ 421,014	\$ 1,125,000	\$ 1,125,000	\$ -	\$ 30,000	\$ -
TOTAL REVENUE	\$ 483,035	\$ 800,500	\$ 421,014	\$ 1,125,000	\$ 1,125,000	\$ -	\$ 30,000	\$ -
DEPARTMENT EXPENDITURES								
CAPITAL PROJECTS	514,118	800,500	296,715	1,125,000	1,125,000	-	30,000	-
TOTAL EXPENDITURES	\$ 514,118	\$ 800,500	\$ 296,715	\$ 1,125,000	\$ 1,125,000	\$ -	\$ 30,000	\$ -
REVENUE OVER (UNDER) EXPENDITURES	(31,083)	-	124,299	-	-	-	-	-
BEGINNING FUND BALANCE	(93,216)	(124,299)	(124,299)	-	-	-	-	-
ENDING FUND BALANCE	\$ (124,299)	\$ (124,299)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# City of Highwood

## FY21 BUDGET SUMMARY CAPITAL PROJECTS FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
REVENUE								
TRANSFERS IN	\$ 483,035	\$ 800,500	\$ 421,014	\$ 1,125,000	\$ 1,125,000	\$ -	\$ 30,000	\$ -
SUB-TOTAL	483,035	800,500	421,014	1,125,000	1,125,000	-	30,000	-
TOTAL REVENUE	\$ 483,035	\$ 800,500	\$ 421,014	\$ 1,125,000	\$ 1,125,000	\$ -	\$ 30,000	\$ -

# City of Highwood

## FY21 BUDGET SUMMARY CAPITAL PROJECTS FUND - EXPENDITURES

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>CAPITAL OUTLAY</b>								
ADMINISTRATIVE DEPARTMENT	\$ -	\$ 350,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 30,000	\$ -
POLICE DEPARTMENT	-	10,000	-	-	-	-	-	-
STREET DEPARTMENT	473,912	435,000	290,820	430,000	430,000	-	-	-
PARKS & REC DEPARTMENT	<u>40,206</u>	<u>5,500</u>	<u>5,895</u>	<u>650,000</u>	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SUB-TOTAL</b>	<b>514,118</b>	<b>800,500</b>	<b>296,715</b>	<b>1,125,000</b>	<b>1,125,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 514,118</b>	<b>\$ 800,500</b>	<b>\$ 296,715</b>	<b>\$ 1,125,000</b>	<b>\$ 1,125,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>

# City of Highwood

## FY21 BUDGET SUMMARY TIF FUND

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
TIF FUND REVENUE	\$ 611,287	\$ 649,547	\$ 637,853	\$ 997,000	\$ 997,000	\$ -	\$ 997,000	\$ 997,000
TOTAL REVENUE	\$ 611,287	\$ 649,547	\$ 637,853	\$ 997,000	\$ 997,000	\$ -	\$ 997,000	\$ 997,000
DEPARTMENT EXPENDITURES								
TIF	566,724	1,902,500	1,753,000	1,045,700	700,700	345,000	542,500	27,500
TOTAL EXPENDITURES	\$ 566,724	\$ 1,902,500	\$ 1,753,000	\$ 1,045,700	\$ 700,700	\$ 345,000	\$ 542,500	\$ 27,500
REVENUE OVER (UNDER) EXPENDITURES	44,563	(1,252,953)	(1,115,147)	(48,700)	296,300	(345,000)	454,500	969,500
BEGINNING FUND BALANCE	947,053	991,616	991,616	(123,531)	(123,531)	-	(172,231)	282,269
ENDING FUND BALANCE	\$ 991,616	\$ (261,337)	\$ (123,531)	\$ (172,231)	\$ 172,769	\$ (345,000)	\$ 282,269	\$ 1,251,769

# City of Highwood

## FY21 BUDGET SUMMARY TIF FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
REVENUE								
TAXES	\$ 608,962	\$ 649,547	\$ 635,853	\$ 995,000	\$ 995,000	\$ -	\$ 995,000	\$ 995,000
INTEREST	<u>2,325</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
SUB-TOTAL	611,287	649,547	637,853	997,000	997,000	-	997,000	997,000
TOTAL REVENUE	\$ 611,287	\$ 649,547	\$ 637,853	\$ 997,000	\$ 997,000	\$ -	\$ 997,000	\$ 997,000

# City of Highwood

## FY21 BUDGET SUMMARY TIF FUND - EXPENDITURES

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 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	2,000	10,000	10,000	-	10,000	10,000
PROJECT MANAGEMENT	127,900	1,275,000	1,273,000	470,000	125,000	345,000	135,000	10,000
INFRASTRUCTURE IMPROVEMENTS	-	150,000	12,000	75,000	75,000	-	-	-
DEBT	432,950	460,000	460,000	483,200	483,200	-	390,000	-
FISCAL AGENT FEES	874	2,500	1,000	2,500	2,500	-	2,500	2,500
<b>SUB-TOTAL</b>	<b>566,724</b>	<b>1,902,500</b>	<b>1,753,000</b>	<b>1,045,700</b>	<b>700,700</b>	<b>345,000</b>	<b>542,500</b>	<b>27,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 566,724</b>	<b>\$ 1,902,500</b>	<b>\$ 1,753,000</b>	<b>\$ 1,045,700</b>	<b>\$ 700,700</b>	<b>\$ 345,000</b>	<b>\$ 542,500</b>	<b>\$ 27,500</b>

# City of Highwood

## FY21 BUDGET SUMMARY DEBT SERVICE FUND

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>DEBT SERVICE FUND REVENUE</b>	<b>\$ 202,854</b>	<b>\$ 200,518</b>	<b>\$ 202,854</b>	<b>\$ 202,905</b>	<b>\$ 202,905</b>	<b>\$ -</b>	<b>\$ 199,793</b>	<b>\$ 201,268</b>
<b>TOTAL REVENUE</b>	<b>\$ 202,854</b>	<b>\$ 200,518</b>	<b>\$ 202,854</b>	<b>\$ 202,905</b>	<b>\$ 202,905</b>	<b>\$ -</b>	<b>\$ 199,793</b>	<b>\$ 201,268</b>
<b>DEPARTMENT EXPENDITURES</b>								
<b>DEBT SERVICE</b>	<b>203,102</b>	<b>200,303</b>	<b>200,303</b>	<b>202,713</b>	<b>202,713</b>	<b>-</b>	<b>200,030</b>	<b>201,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 203,102</b>	<b>\$ 200,303</b>	<b>\$ 200,303</b>	<b>\$ 202,713</b>	<b>\$ 202,713</b>	<b>\$ -</b>	<b>\$ 200,030</b>	<b>\$ 201,550</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(248)</b>	<b>215</b>	<b>2,551</b>	<b>192</b>	<b>192</b>	<b>-</b>	<b>(237)</b>	<b>(282)</b>
<b>BEGINNING FUND BALANCE</b>	<b>49,115</b>	<b>48,867</b>	<b>48,867</b>	<b>51,418</b>	<b>51,418</b>	<b>-</b>	<b>51,610</b>	<b>51,373</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 48,867</b>	<b>\$ 49,082</b>	<b>\$ 51,418</b>	<b>\$ 51,610</b>	<b>\$ 51,610</b>	<b>\$ -</b>	<b>\$ 51,373</b>	<b>\$ 51,091</b>

# City of Highwood

## FY21 BUDGET SUMMARY DEBT SERVICE FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
REVENUE								
OTHER FINANCING SOURCES								
PROPERTY TAXES	\$ 202,854	\$ 200,518	\$ 202,854	\$ 202,905	\$ 202,905	\$ -	\$ 199,793	\$ 201,268
SUB-TOTAL	202,854	200,518	202,854	202,905	202,905	-	199,793	201,268
TOTAL REVENUE	\$ 202,854	\$ 200,518	\$ 202,854	\$ 202,905	\$ 202,905	\$ -	\$ 199,793	\$ 201,268

# City of Highwood

## FY21 BUDGET SUMMARY DEBT SERVICE FUND - EXPENDITURES

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>OPERATING COSTS</b>								
<b>DEBT COSTS</b>	\$ 202,628	\$ 199,828	\$ 199,828	\$ 202,238	\$ 202,238	\$ -	\$ 199,555	\$ 201,075
<b>FISCAL AGENT FEE</b>	<u>474</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>	203,102	200,303	200,303	202,713	202,713	-	200,030	201,550
<b>TOTAL EXPENDITURES</b>	\$ 203,102	\$ 200,303	\$ 200,303	\$ 202,713	\$ 202,713	\$ -	\$ 200,030	\$ 201,550

# City of Highwood

## FY21 BUDGET SUMMARY MOTOR FUEL TAX FUND

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
MOTOR FUEL TAX FUND REVENUE	\$ 140,755	\$ 130,000	\$ 184,000	\$ 214,500	\$ 214,500	\$ -	\$ 214,500	\$ 214,500
TOTAL REVENUE	\$ 140,755	\$ 130,000	\$ 184,000	\$ 214,500	\$ 214,500	\$ -	\$ 214,500	\$ 214,500
DEPARTMENT EXPENDITURES								
MOTOR FUEL TAX	153,858	128,000	135,000	165,000	165,000	-	175,000	185,000
TOTAL EXPENDITURES	\$ 153,858	\$ 128,000	\$ 135,000	\$ 165,000	\$ 165,000	\$ -	\$ 175,000	\$ 185,000
REVENUE OVER (UNDER) EXPENDITURES	(13,103)	2,000	49,000	49,500	49,500	-	39,500	29,500
BEGINNING FUND BALANCE	100,469	87,366	87,366	136,366	136,366	-	185,866	225,366
ENDING FUND BALANCE	\$ 87,366	89,366	\$ 136,366	\$ 185,866	\$ 185,866	\$ -	\$ 225,366	\$ 254,866

# City of Highwood

## FY21 BUDGET SUMMARY MOTOR FUEL TAX FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>REVENUE</b>								
MOTOR FUEL TAX	\$ 137,204	\$ 127,000	\$ 180,000	\$ 210,000	\$ 210,000	\$ -	\$ 210,000	\$ 210,000
INTEREST	<u>3,551</u>	<u>3,000</u>	<u>4,000</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>
SUB-TOTAL	140,755	130,000	184,000	214,500	214,500	-	214,500	214,500
<b>TOTAL REVENUE</b>	<b>\$ 140,755</b>	<b>\$ 130,000</b>	<b>\$ 184,000</b>	<b>\$ 214,500</b>	<b>\$ 214,500</b>	<b>\$ -</b>	<b>\$ 214,500</b>	<b>\$ 214,500</b>

# City of Highwood

## FY21 BUDGET SUMMARY MOTOR FUEL TAX FUND - EXPENDITURES

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>OPERATING COSTS</b>								
STREET MAINTENANCE	\$ 153,858	\$ 128,000	\$ 135,000	\$ 165,000	\$ 165,000	\$ -	\$ 175,000	\$ 185,000
<b>SUB-TOTAL</b>	<b>153,858</b>	<b>128,000</b>	<b>135,000</b>	<b>165,000</b>	<b>165,000</b>	<b>-</b>	<b>175,000</b>	<b>185,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 153,858</b>	<b>\$ 128,000</b>	<b>\$ 135,000</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ 185,000</b>

# City of Highwood

## FY21 BUDGET SUMMARY MFT- REBUILD ILLINOIS FUND

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
MFT- REBUILD IL FUND REVENUE	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ 120,000
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
DEPARTMENT EXPENDITURES								
MFT	-	-	-	120,000	120,000	-	120,000	120,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
REVENUE OVER (UNDER) EXPENDITURES	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# City of Highwood

## FY21 BUDGET SUMMARY MFT- REBUILD ILLINOIS FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>REVENUE</b>								
REBUILD ILLINOIS	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ 120,000
<b>SUB-TOTAL</b>	-	-	-	120,000	120,000	-	120,000	120,000
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ 120,000

# City of Highwood

## FY21 BUDGET SUMMARY MFT- REBUILD ILLINOIS FUND - EXPENDITURES

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>OPERATING COSTS</b>								
REBUILD ILLINOIS PROJECTS	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ 120,000
<b>SUB-TOTAL</b>	-	-	-	120,000	120,000	-	120,000	120,000
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ 120,000

# City of Highwood

## FY21 BUDGET SUMMARY WATER FUND

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
WATER FUND REVENUE	\$ 1,461,287	\$ 1,447,956	\$ 1,239,084	\$ 1,311,092	\$ 1,311,092	\$ -	\$ 1,319,280	\$ 1,335,886
<b>TOTAL REVENUE</b>	<b>\$ 1,461,287</b>	<b>\$ 1,447,956</b>	<b>\$ 1,239,084</b>	<b>\$ 1,311,092</b>	<b>\$ 1,311,092</b>	<b>\$ -</b>	<b>\$ 1,319,280</b>	<b>\$ 1,335,886</b>
DEPARTMENT EXPENDITURES								
WATER	1,144,417	1,981,164	1,617,108	1,695,997	1,695,997	-	1,476,489	1,403,776
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,144,417</b>	<b>\$ 1,981,164</b>	<b>\$ 1,617,108</b>	<b>\$ 1,695,997</b>	<b>\$ 1,695,997</b>	<b>\$ -</b>	<b>\$ 1,476,489</b>	<b>\$ 1,403,776</b>
REVENUE OVER (UNDER) EXPENDITURES	316,870	(533,208)	(378,024)	(384,905)	(384,905)	-	(157,209)	(67,890)
BEGINNING NET POSITION	151,352	468,222	468,222	90,198	90,198	-	(294,707)	(451,916)
ENDING NET POSITION	468,222	(64,986)	90,198	(294,707)	(294,707)	-	(451,916)	(519,806)
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	2,464,248	3,082,537	2,813,037	3,147,005	3,147,005	-	3,258,334	3,384,066
UNRESTRICTED	(1,996,026)	(3,147,524)	(2,722,839)	(3,441,712)	(3,441,712)	-	(3,710,250)	(3,903,872)
<b>TOTAL NET POSITION</b>	<b>\$ 468,222</b>	<b>\$ (64,986)</b>	<b>\$ 90,198</b>	<b>\$ (294,707)</b>	<b>\$ (294,707)</b>	<b>\$ -</b>	<b>\$ (451,916)</b>	<b>\$ (519,806)</b>

## City of Highwood

### FY21 BUDGET SUMMARY WATER FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONAR	FY22 FORECAST	FY23 FORECAST
<b>OPERATING REVENUE</b>								
WATER & SEWER PENALTIES	\$ 25,899	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
WATER INCOME	932,555	925,956	740,000	814,000	814,000	-	830,280	846,886
SEWER INCOME	317,593	325,000	280,084	308,092	308,092	-	300,000	300,000
ENVIRONMENTAL SURCHARGE	69,318	75,000	65,000	65,000	65,000	-	65,000	65,000
METER SALES	1,230	-	-	-	-	-	-	-
WATER & SANITATION CONNECTION FEES	6,860	1,500	19,000	1,500	1,500	-	1,500	1,500
INTEREST INCOME	5,051	2,500	5,000	2,500	2,500	-	2,500	2,500
REFUNDS & OTHER REIMBURSEMENT	91,832	90,000	100,000	90,000	90,000	-	90,000	90,000
MISCELLANEOUS INCOME	10,949	10,000	10,000	10,000	10,000	-	10,000	10,000
<b>SUB-TOTAL</b>	<b>1,461,287</b>	<b>1,447,956</b>	<b>1,239,084</b>	<b>1,311,092</b>	<b>1,311,092</b>	<b>-</b>	<b>1,319,280</b>	<b>1,335,886</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,461,287</b>	<b>\$ 1,447,956</b>	<b>\$ 1,239,084</b>	<b>\$ 1,311,092</b>	<b>\$ 1,311,092</b>	<b>\$ -</b>	<b>\$ 1,319,280</b>	<b>\$ 1,335,886</b>

# City of Highwood

## FY21 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>PERSONNEL</b>								
SALARIES	\$ 117,929	\$ 112,960	\$ 107,717	\$ 117,513	\$ 117,513	\$ -	\$ 121,039	\$ 124,670
OVERTIME	16,414	25,000	20,000	25,000	25,000	-	25,000	25,000
SUB-TOTAL	134,343	137,960	127,717	142,513	142,513	-	146,039	149,670
<b>BENEFITS</b>								
HEALTH INSURANCE	30,135	13,696	22,000	22,400	22,400	-	23,520	24,696
UNEMPLOYMENT INSURANCE	102	1,000	500	1,000	1,000	-	1,000	1,000
FICA	7,503	8,554	8,554	7,286	7,286	-	7,504	7,730
MEDICARE	1,805	2,000	2,000	1,704	1,704	-	1,755	1,808
IMRF	25,367	16,555	16,555	14,102	14,102	-	14,525	14,960
WORKERS COMP	10,418	13,269	13,269	13,269	13,269	-	14,596	16,055
PENSION EXPENSE	(44,898)	-	-	-	-	-	-	-
AUTOMOTIVE ALLOWANCE	484	1,000	400	1,000	1,000	-	1,000	1,000
SUB-TOTAL	30,916	56,074	63,528	60,761	60,761	-	63,900	67,249
<b>OPERATING COSTS</b>								
BUILDING MAINTENANCE	15,523	10,000	6,000	10,000	10,000	-	10,000	10,000
EQUIPMENT MAINTENANCE	8,889	25,000	20,000	25,000	25,000	-	25,000	25,000
VEHICLE MAINTENANCE	6,877	2,000	1,500	2,000	2,000	-	2,000	2,000
OTHER MAINTENANCE	-	500	500	500	500	-	500	500
PUMP REPAIR & MAINTENANCE	-	15,000	-	15,000	15,000	-	15,000	15,000
HYDRANTS & MAINS MAINTENANCE	97,934	150,000	135,000	150,000	150,000	-	150,000	150,000
LIFT STATION MAINTENANCE	28,025	15,000	10,000	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	7,392	6,000	7,500	7,500	7,500	-	7,500	7,500
WATER USAGE - CITY OF HIGHLAND PARK	-	10,000	-	10,000	10,000	-	10,000	10,000
LEAK DETECTIONS	6,625	7,000	6,000	7,000	7,000	-	7,000	7,000
SEDIMENT DISPOSAL	6,960	6,000	6,000	6,000	6,000	-	6,000	6,000
CLEANING & TELEVISIONING SEWER	6,000	6,000	6,200	6,500	6,500	-	6,500	6,500
ACCOUNTING	25,200	25,200	25,200	25,200	25,200	-	25,200	25,200
ENGINEERING	9,067	25,000	15,000	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	3,423	3,000	3,000	3,000	3,000	-	3,000	3,000
COMPUTER SUPPORT	578	5,000	3,000	5,000	5,000	-	5,000	5,000
POSTAGE	2,261	4,000	2,500	4,000	4,000	-	4,000	4,000
TELEPHONE	3,972	6,000	4,200	6,000	6,000	-	6,000	6,000

# City of Highwood

## FY21 BUDGET SUMMARY WATER FUND - EXPENDITURES

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
PUBLISHING/ADV/PROMO	-	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	-	100	300	100	100	-	100	100
DUES & MEMBERSHIPS	83	500	83	500	500	-	500	500
TRAVEL EXPENSES	-	100	100	100	100	-	100	100
TRAINING	-	1,000	200	1,000	1,000	-	1,000	1,000
PUBLICATIONS	-	500	500	500	500	-	500	500
UTILITIES	35,876	37,500	37,500	37,500	37,500	-	37,500	37,500
LIABILITY INSURANCE	698	1,000	1,000	1,000	1,000	-	1,100	1,210
MISCELLANEOUS CONTRACT SERVICES	104,665	140,000	140,000	140,000	140,000	-	140,000	140,000
MAINTENANCE SUPPLIES - BUILDING	-	850	850	850	850	-	850	850
MAINTENANCE SUPPLIES - VEHICLE	-	500	300	500	500	-	500	500
OFFICE SUPPLIES	-	200	250	200	200	-	200	200
OPERATING SUPPLIES	34,589	40,000	35,000	40,000	40,000	-	40,000	40,000
UNIFORMS	357	400	400	400	400	-	400	400
AUTOMOTIVE FUEL/OIL	1,104	2,500	1,000	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
REIMBURSABLE PAYMENT	3,763	-	-	-	-	-	-	-
MISCELLANEOUS EXPENSE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
SUB-TOTAL	411,211	563,950	477,683	565,950	565,950	-	566,050	566,160
CAPITAL								
THREE YEAR CAPITAL PLAN	-	575,000	300,000	282,000	282,000	-	60,000	60,000
IL EPA LOAN REPAYMENT	-	249,052	249,052	249,052	249,052	-	249,052	173,803
BOND EXPENSE	266,128	399,128	399,128	395,721	395,721	-	391,448	386,894
DEPRECIATION	208,603	-	-	-	-	-	-	-
SUB-TOTAL	474,731	1,223,180	948,180	926,773	926,773	-	700,500	620,697
OTHER FINANCING USES								
TRANSFER OUT	93,216	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,144,417	\$ 1,981,164	\$ 1,617,108	\$ 1,695,997	\$ 1,695,997	\$ -	\$ 1,476,489	\$ 1,403,776

# City of Highwood

## FY21 BUDGET SUMMARY GARBAGE FUND

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
GARBAGE FUND REVENUE	\$ 366,134	\$ 349,800	\$ 364,019	\$ 381,500	\$ 381,500	\$ -	\$ 391,400	\$ 401,597
<b>TOTAL REVENUE</b>	<b>\$ 366,134</b>	<b>\$ 349,800</b>	<b>\$ 364,019</b>	<b>\$ 381,500</b>	<b>\$ 381,500</b>	<b>\$ -</b>	<b>\$ 391,400</b>	<b>\$ 401,597</b>
DEPARTMENT EXPENDITURES								
GARBAGE	381,495	409,880	379,715	415,638	415,638	-	427,175	438,820
<b>TOTAL EXPENDITURES</b>	<b>\$ 381,495</b>	<b>\$ 409,880</b>	<b>\$ 379,715</b>	<b>\$ 415,638</b>	<b>\$ 415,638</b>	<b>\$ -</b>	<b>\$ 427,175</b>	<b>\$ 438,820</b>
REVENUE OVER (UNDER) EXPENDITURES	(15,361)	(60,080)	(15,696)	(34,138)	(34,138)	-	(35,775)	(37,223)
BEGINNING NET POSITION	262,294	246,933	246,933	231,237	231,237	-	197,099	161,324
ENDING NET POSITION	\$ 246,933	186,853	\$ 231,237	\$ 197,099	\$ 197,099	\$ -	\$ 161,324	\$ 124,101

# City of Highwood

## FY21 BUDGET SUMMARY GARBAGE FUND - REVENUE

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>REVENUE</b>								
REFUSE PENALTIES	\$ 6,933	\$ 4,800	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ 6,500
REFUSE BILLINGS	308,925	300,000	313,000	330,000	330,000	-	339,900	350,097
GARBAGE STICKERS	2,048	2,000	1,519	2,000	2,000	-	2,000	2,000
INTEREST	2,328	1,000	1,000	1,000	1,000	-	1,000	1,000
FRANCHISE FEES	<u>45,900</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>	-	<u>42,000</u>	<u>42,000</u>
<b>SUB-TOTAL</b>	<b>366,134</b>	<b>349,800</b>	<b>364,019</b>	<b>381,500</b>	<b>381,500</b>	-	<b>391,400</b>	<b>401,597</b>
<b>TOTAL REVENUE</b>	<b>\$ 366,134</b>	<b>\$ 349,800</b>	<b>\$ 364,019</b>	<b>\$ 381,500</b>	<b>\$ 381,500</b>	<b>\$ -</b>	<b>\$ 391,400</b>	<b>\$ 401,597</b>

# City of Highwood

## FY21 BUDGET SUMMARY GARBAGE FUND - EXPENDITURES

ACCOUNT	FY19 ACTUAL	FY20 BUDGET	FY20 ESTIMATED ACTUAL	FY21 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY22 FORECAST	FY23 FORECAST
<b>PERSONNEL</b>								
SALARIES REGULAR	\$ 65,515	\$ 78,390	\$ 65,218	\$ 77,770	\$ 77,770	\$ -	\$ 80,103	\$ 82,507
SUB-TOTAL	65,515	78,390	65,218	77,770	77,770	-	80,103	82,507
<b>BENEFITS</b>								
HEALTHCARE	9,104	8,136	7,632	8,136	8,136	-	9,356	10,760
UNEMPLOYMENT INSURANCE	83	250	250	250	250	-	250	250
FICA	3,911	4,860	4,043	4,822	4,822	-	4,966	5,115
MEDICARE	915	1,137	946	1,128	1,128	-	1,161	1,196
IMRF	7,011	9,407	7,826	9,332	9,332	-	9,612	9,554
SUB-TOTAL	21,024	23,790	20,697	23,668	23,668	-	25,347	26,875
<b>OPERATING COSTS</b>								
ACCOUNTING SERVICES	4,200	4,400	4,000	4,400	4,400	-	4,400	4,400
CREDIT CARD FEES	1,574	1,500	1,800	2,000	2,000	-	2,000	2,000
POSTAGE	1,353	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	277,331	295,000	286,000	301,000	301,000	-	308,525	316,238
DEPRECIATION EXPENSE	9,914	-	-	-	-	-	-	-
OPERATING SUPPLIES	584	2,500	500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	294,956	307,700	293,800	314,200	314,200	-	321,725	329,438
<b>TOTAL EXPENDITURES</b>	<b>\$ 381,495</b>	<b>\$ 409,880</b>	<b>\$ 379,715</b>	<b>\$ 415,638</b>	<b>\$ 415,638</b>	<b>\$ -</b>	<b>\$ 427,175</b>	<b>\$ 438,820</b>