

CITY OF HIGHWOOD
COMMITTEE OF THE WHOLE MEETING
CITY COUNCIL CHAMBERS
Tuesday February 01, 2022 at 6:00 P.M.

AGENDA

CALL TO ORDER

1. Roll Call
2. Public Hearing
3. Review of Minutes to be Approved
4. **Appointments** (Mayor Pecaro)
5. Review of Bill Warrant List
6. Unfinished Business
7. New Business
 - 7.1 A Discussion on Strategic Planning and Project Prioritization.
8. **Executive Session (If Necessary)**
9. **Any Action Necessary Coming Out of Executive Session**
10. Adjournment

CITY OF HIGHWOOD

MEMO

TO: Mayor Pecaro and the Highwood City Council

FROM: Scott Coren, City Manager

DATE: February 1, 2022

SUBJECT: Strategic Planning – Project Prioritization

“Vision is the latest emphasis that is important to have for yourself and your organization; however, vision without implementation becomes meaningless.” – Tom Roberts

The City of Highwood annually holds strategic planning meetings to hold open discussions on prioritizing projects, major community issues and organizational direction. At this time Staff has recognized the need for a strategic planning session to re-prioritize due to the successful accomplishment of some projects, some projects dropping off the priority list, and others evolving from the implementation stage to the maintenance stage.

2019 STRATEGIC PLANNING INITIATIVES AND PROJECTS

At the **May 18, 2021 Strategic Planning Meeting** the City Council directed Staff to prioritize five primary projects and initiatives. The current status of each is highlighted in **red** below the task.

- 1. Executing the TIF extension bond issuance and completing an inventory of properties and development opportunities to create a detailed plan for use of TIF bond proceeds.**

Staff completed the rigorous process to extend the TIF District, which required numerous public hearings and Joint Review Board meetings and filings. The bonds for the extension were issued in September 2021, with \$10,000,000 obtained at an interest rate of 2%.

- 2. 2021 Capital Improvement Program, including road repaving on Burtis, Oak, and Maple, crack sealing, sidewalk replacement and stormwater drainage projects.**

The 2021 Capital Projects were completed on time and under budget.

- 3. Complete an assessment of the Public Works building as a potential future municipal complex that would include City Hall and the Police Department.**

Staff worked with FGM Architects to examine the existing building and assemble cost estimates to both repurpose the existing building and demolish/rebuild on the site. The resulting study showed that the costs for either option do not meet the necessary cost/benefit to proceed further.

- 4. Current and Proposed Redevelopment (440 GBR, City Hall/Library, Paglai Property, North & GBR Intersection, 454-460 Green Bay Road site, 546 Green Bay Road, Patten Road Development, Midwest Young Artist Theater)**

The developments at 440 GBR and 546 GBR are well into the construction phase and are expected to drop from this list by the next strategic planning meeting. The property at North and Green Bay Road has been sold to a new developer and a brewery will be submitting for permit shortly. Staff and the Council have met with the developer of the Paglai property several times this year and discussions are ongoing. The City acquired the property at 454-460 Green Bay Road in 2021. Concepts related to the Midwest Young Artists are fluid; an application for the development may be submitted in 2022.

5. Conduct a parking study of downtown Highwood to identify potential improvements.

Staff engaged KLOA to perform an inventory of parking over four days in 2021 and a final report included this data along with a number of recommendations that can be reviewed and implemented moving forward.

In addition to these prioritized items, other activities including leading the City through the COVID-19 pandemic, completing the BOFPC termination case, and opening Everts Park have also been completed.

2022 STRATEGIC PLANNING INITIATIVES AND PROJECTS

As a starting point for a discussion on 2022 (and beyond) initiatives and projects, staff has provided the following amendments, updates, and items currently in process.

Primary Projects/Initiatives

Staff recommends the primary project list be amended as follows:

1. ~~Executing the TIF extension bond issuance and completing an inventory of properties and development opportunities to create a detailed plan for use of TIF bond proceeds.~~ Advance the demolition, site preparation and planning process for the property at 420-424 Sheridan Road.
2. ~~2021~~**2022 Capital Improvement Program – possible projects:**
 - Resurfacing/Reconstructing of Oak Terrace, Green Bay Road (north of Washington), DeRoo (\$500,000 total project cost)
 - Crack sealing of Lakeview, Clay and Michigan Avenue (\$15,000 total project cost)
 - Continuation of the sidewalk replacement program (\$30,000 total project cost)
 - Proceed with project to extend parking on Green Bay Road along the railroad tracks (unknown cost at this time)
 - Repave the City Hall parking lot (\$100,000 total project cost)
3. ~~Complete an assessment of the Public Works building as a potential future municipal complex that would include City Hall and the Police Department.~~ Review opportunities to improve the efficiency of water department production, delivery system and outsourcing billing processes.
4. **Current and Proposed Redevelopment** (440 GBR, ~~246 GBR~~, City Hall/Library, Paglai Property, North & GBR Intersection, 454-460 Green Bay Road, 546 Green Bay Road, Patten Road Development, Midwest Young Artist Theater, additional TIF acquisitions)

5. ~~Conduct a parking study of downtown Highwood to identify potential improvements.~~
Review the methods and consultants used to obtain insurance for the City of Highwood.

6. Additional Everts Park improvements, including Javier's Garage Acquisition, storage building, vendor pads, ATV/golf cart acquisition, fencing, portable stage, and garbage containers.

Secondary Projects/Initiatives

Other projects that are currently underway and have included some monetary and time investment, and therefore should be finished on a secondary priority basis (new items underlined):

Review of the Town of Fort Sheridan Planning Agreement

Obtain social media consultant to increase the content generated from City and its departments

Add decorative lighting to Green Bay Road

Replace police vehicles with hybrid vehicles

Implement managed IT cloud based file storage services

Implement recommendations from the 2021 parking study, including themed citywide wayfinding signage, paving, striping, landscaping, and lighting

Replacement of generator at South Central and Michigan

Replacement of street name signs and poles with updated branding

~~Planning for a fire alarm transition to the private sector~~

~~Continue to pursue a recreational cannabis dispensary for the community~~

~~BOFPC proceedings on Pieri matter~~

~~Upon approval of the TIF extension, develop a new TIF plan to implement with the proceeds of the extension.~~

~~Completion of revised standards for sidewalk and curbside cafes~~

Review police activity and strategies related to gang activity and issues

Review moving to an Administrative Hearing system with a neighboring community

~~Continue with GIS Contracting Services~~

Adding video cameras to priority sites, including the library parking lot and Highwood train station

Find additional avenues to incentivize property owners to bring their properties into zoning compliance

Review opportunities to amortize legal non-conforming uses out of existence

Reviewing and cleaning up outdated portions of the City Code

Completion of the installation of water meters in all locations

Additional bicycle parking opportunities

Review of parking permits, regulations, payment systems and enforcement to simplify processes and improve customer interaction

Completion of Pleasant Avenue Park

Identify a location for a community garden

Determine a long term resolution for the property at 323 Palmer

Additional projects that have been discussed but have not yet reached a priority status (new items underlined):

Develop a financial policy to formalize existing practices, such as the 90 day reserve

Work on a long term plan for sculpture placement in the community

Add vegetative screening to the East side of Green Bay Road

Continue to lobby Metra to add an express stop to the Highwood station during the evening commute

Pilot program to test usage of a trolley connecting the North Metra lot to downtown

- Analyze software opportunities that bundle permit, licensing, rental property and code enforcement software packages
- Parkway tree trimming program
- Review digital sign opportunities
- Bicycle lanes in the community
- Crime Free Housing Ordinance
- Support a culinary institute
- Review of Joint Plan Commission Procedures
- Planting artificial palm trees in the downtown area

While all of these projects have value, attempting to complete them all simultaneously will spread the attention each one receives very thin and make the execution of each less likely. Staff would like Council input on the projects to determine which the Council would like to elevate and which can be discussed after others have been successfully completed.

NEXT STEPS

At the conclusion of the session, staff will work to develop the FYE 2023 budget that incorporates these concepts, prioritizing the projects and initiatives. Staff will present this back to the Council for additional conversation as part of the City's financial planning documents.

Draft Budget Highlights and Introduction **February 1, 2022**

Draft Budget Discussion

The past two years were the most challenging in years in at least a decade; between the March 3, 2020 budget draft and our current budget we have been operating conservatively as the pandemic created uncertainty to several revenue sources. We made significant cuts to long planned goals and cut staff salary increases, infrastructure projects and planning work. At the same time we prioritized major investments in Everts Park to insure we remained eligible for the \$400,000 matching grant and were flexible with money that became available through the federal and state agencies via emergency assistance.

Today our outlook has changed significantly; most revenue sources are now tracking above pre-pandemic levels, with a hope that the pandemic will abate in this calendar year. This hopeful news is countered by significant changes on the expenditure side of the ledger as inflation and labor costs have increased at a pace not seen in the past 40 years. While Staff has worked to secure contracts stabilizing costs for the next several years, municipal governments are extremely susceptible to labor cost increases.

The list below includes the highlights of this draft budget.

- No new loans or debt
- Outsourcing of the mailing of water bills in FYE 2023
- Acquisition of the park entrance property in the amount of \$350,000 and related improvements
- An additional \$100,000 for park improvements such as storage, vendor pads and fencing
- Replacement of the police vehicle fleet for \$320,000
- New bleachers in the Recreation Center
- Resurfacing or reconstructing Oak Terrace Avenue, De Roo Loop, and a portion of Green Bay Road, and investing \$500,000 annually in future years
- Resurfacing of the City Hall and Rec Center parking lots for \$140,000
- \$30,000 to repair sidewalks
- \$150,000 towards stabilization of the shoreline adjacent to the water plant if needed
- Resumed funding of a \$10,000 grant program targeted at reducing non-conforming uses in residential districts
- \$20,000 to a matching grant program to improve building facades in the TIF district
- An investment of \$25,000 to replace sewers that collapse in roadways and \$30,000 to keep them clear of debris
- Crack sealing maintenance in the amount of \$15,000
- Funding of police body cameras
- \$25,000 to properly support services related to special events, night markets and festivals
- \$30,000 for various engineering projects, such as lighting

The draft budget maintains an approximate 90 day reserve in case of emergencies. There are foreseeable situations in which revenues may come in over expectations (such as retail cannabis

outperforming expectations) or under expectations (such as Illinois cutting funding). Future drafts will hopefully provide more clear guidance.

City of Highwood

FY23 BUDGET SUMMARY

GENERAL FUND

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	% Change Budget/Request	\$ Change Budget/Request	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
GENERAL FUND REVENUE	\$ 5,805,209	\$ 4,981,110	\$ 5,480,210	\$ 5,498,022	\$ 5,498,022	10.4%	\$ 516,912	\$ -	\$ 5,327,278	\$ 5,619,155
TOTAL REVENUE	\$ 5,805,209	\$ 4,981,110	\$ 5,480,210	\$ 5,498,022	\$ 5,498,022	10.4%	\$ 516,912	\$ -	\$ 5,327,278	\$ 5,619,155
DEPARTMENT EXPENDITURES										
ADMINISTRATIVE	\$ 552,212	\$ 704,949	\$ 710,449	\$ 770,561	\$ 770,561	9%	\$ 65,612	\$ -	\$ 788,223	\$ 805,357
LEGAL	\$ 86,948	\$ 160,600	\$ 140,600	\$ 164,600	\$ 164,600	2%	\$ 4,000	\$ -	\$ 164,600	\$ 164,600
POLICE	\$ 2,058,199	\$ 2,209,836	\$ 2,243,836	\$ 2,187,253	\$ 2,187,253	-1%	\$ (22,583)	\$ -	\$ 2,264,623	\$ 2,354,702
FIRE	\$ 730,336	\$ 795,276	\$ 779,065	\$ 789,516	\$ 789,516	-1%	\$ (5,760)	\$ -	\$ 817,889	\$ 847,441
STREETS	\$ 671,846	\$ 790,694	\$ 838,345	\$ 809,314	\$ 809,314	2%	\$ 18,620	\$ -	\$ 820,659	\$ 827,137
BUILDING	\$ 127,430	\$ 163,600	\$ 105,200	\$ 98,500	\$ 98,500	-40%	\$ (65,100)	\$ -	\$ 95,000	\$ 95,000
PARKS & RECREATION	\$ 176,407	\$ 168,148	\$ 174,048	\$ 167,890	\$ 167,890	0%	\$ (258)	\$ -	\$ 158,677	\$ 162,896
NARCOTICS	\$ 10	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
DUI	\$ 10	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0%	\$ -	\$ -	\$ 4,500	\$ 4,500
2% FIRE INSURANCE	\$ 10	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
PARKING	\$ 3,258	\$ -	\$ 3,121	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
SUB-TOTAL	\$ 4,406,666	\$ 4,997,603	\$ 4,999,164	\$ 4,992,134	\$ 4,992,134	0%	\$ (5,469)	\$ -	\$ 5,114,171	\$ 5,261,633
OTHER FINANCING USES	\$ 702,256	\$ 980,100	\$ 1,350,000	\$ 1,210,000	\$ 1,210,000	23%	\$ 229,900	\$ -	\$ 500,000	\$ 500,000
TOTAL EXPENDITURES	\$ 5,108,922	\$ 5,977,703	\$ 6,349,164	\$ 6,202,134	\$ 6,202,134	4%	\$ 224,431	\$ -	\$ 5,614,171	\$ 5,761,633
REVENUE OVER (UNDER) EXPENDITURES	\$ 696,287	\$ (996,593)	\$ (868,954)	\$ (704,112)	\$ (704,112)		\$ 292,481	\$ -	\$ (286,893)	\$ (142,478)
BEGINNING FUND BALANCE	\$ 2,423,188	\$ 3,119,475	\$ 3,119,475	\$ 2,250,521	\$ 2,250,521		\$ (868,954)	\$ -	\$ 1,546,410	\$ 1,259,517
ENDING FUND BALANCE	\$ 3,119,475	\$ 2,122,882	\$ 2,250,521	\$ 1,546,410	\$ 1,546,410	-27%	\$ (576,472)	\$ -	\$ 1,259,517	\$ 1,117,039

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	% Change Est Act/Budget	FY23 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
REVENUE										
LOCAL TAXES										
REAL ESTATE TAX - CORPORATE	\$ 174,010	\$ 174,797	\$ 174,797	0%	\$ 200,000	14.4%	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
REAL ESTATE TAX - POLICE PENSION	323,053	372,213	372,213	0%	290,773	-21.9%	290,773	-	311,127	332,906
REAL ESTATE TAX - FIRE PENSION	106,177	122,946	122,946	0%	117,186	-4.7%	117,186	-	125,389	134,166
REAL ESTATE TAX - FIRE & EMS	686,531	688,254	688,254	0%	689,963	0.0%	689,963	-	710,662	731,982
REAL ESTATE TAX - NSSRA	44,869	45,000	45,000	0%	50,000	11.1%	50,000	-	50,000	50,000
UTILITY TAX - TELECOMMUNICATION	62,811	100,000	60,000	-40%	60,000	-40.0%	60,000	-	60,000	60,000
UTILITY TAX - ELECTRIC	131,153	130,000	130,000	0%	130,000	0.0%	130,000	-	130,000	130,000
UTILITY TAX - NATURAL GAS	90,779	80,000	80,000	0%	80,000	0.0%	80,000	-	80,000	80,000
GASOLINE TAX	134,515	125,000	140,000	12%	140,000	12.0%	140,000	-	140,000	140,000
CANNABIS TAX	5,304	20,000	75,000	0%	75,000	0.0%	75,000	-	75,000	75,000
SUB-TOTAL LOCAL TAXES	1,759,202	1,858,210	1,888,210	2%	1,832,922	-1.4%	1,832,922	-	1,882,178	1,934,055
LICENSE REVENUE										
LIQUOR LICENSES	107,825	100,000	110,000	10%	100,000	0.0%	100,000	-	100,000	100,000
VEHICLE LICENSES	-	-	-	0%	-	0.0%	-	-	-	-
BUSINESS LICENSES	900	-	-	#DIV/0!	-	#DIV/0!	-	-	-	-
GREASE TRAP FEES	1,050	2,000	2,000	0%	2,000	0.0%	2,000	-	2,000	2,000
OTHER LICENSES	26,304	30,000	24,000	-20%	20,000	-33.3%	20,000	-	20,000	20,000
SUB-TOTAL LICENSES	136,079	132,000	136,000	3%	122,000	-7.6%	122,000	-	122,000	122,000
PERMIT REVENUE										
BUILDING PERMITS	185,709	75,000	75,000	0%	75,000	0.0%	75,000	-	75,000	75,000
SANDWICH BOARD PERMITS	100	-	-	0%	-	0.0%	-	-	-	-
PARKING REVENUES	23,745	10,000	25,000	150%	25,000	150.0%	25,000	-	25,000	25,000
CABLE FRANCHISE FEES	52,244	55,000	55,000	0%	55,000	0.0%	55,000	-	55,000	55,000
VALET PARKING PERMITS	-	3,500	-	-100%	3,500	0.0%	3,500	-	3,500	3,500
MISCELLANEOUS PERMITS	675	3,000	3,000	0%	3,000	0.0%	3,000	-	3,000	3,000
APPEARANCE REVIEW COMMITTEE	1,775	1,000	1,500	0%	1,000	0.0%	1,000	-	1,000	1,000
SUB-TOTAL PERMITS	264,248	147,500	159,500	8%	162,500	10.2%	162,500	-	162,500	162,500
INTERGOVERNMENTAL REVENUE										
STATE INCOME TAX	702,117	447,000	600,000	34%	620,000	38.7%	620,000	-	620,000	620,000
PERSONAL PROPERTY REPL TAX	9,616	6,200	7,000	13%	10,400	67.7%	10,400	-	10,400	10,400
911 DISPATCH	73,746	65,000	65,000	0%	65,000	0.0%	65,000	-	65,000	65,000
GRANTS	12,164	320,000	250,000	0%	320,000	0.0%	320,000	-	-	-
COVID RELATED	220,457	-	-	0%	-	0.0%	-	-	-	-
SALES TAX - REGULAR	558,623	505,000	650,000	29%	650,000	28.7%	650,000	-	700,000	800,000
SALES TAX - HOME RULE	773,033	737,000	910,000	23%	910,000	23.5%	910,000	-	960,000	1,100,000
LOCAL USE TAX	243,155	147,000	175,000	19%	206,000	40.1%	206,000	-	206,000	206,000
MISC INTERGOVERN REVENUE	257	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL INTERGOVERNMENTAL	2,593,168	2,227,200	2,657,000	19%	2,781,400	24.9%	2,781,400	-	2,561,400	2,801,400

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - REVENUE

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	% Change Est Act/Budget	FY23 BUDGET	% Change Request/Budget	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
FINES & FORFEITURES										
COURT FINES	8,488	15,000	8,000	-47%	8,000	-46.7%	8,000	-	8,000	8,000
POLICE FINES	12,095	30,000	10,000	-67%	10,000	-66.7%	10,000	-	10,000	10,000
PD BOOT, ADMIN, VEHICLE STORAGE	500	1,700	500	-71%	1,700	0.0%	1,700	-	1,700	1,700
PD SEIZED VEHICLES	-	5,000	-	-100%	-	-100.0%	-	-	-	-
COLLECTIONS	2,499	-	500	0%	-	0.0%	-	-	-	-
ZONING/PLANNING FEES	2,100	2,500	2,500	0%	2,500	0.0%	2,500	-	2,500	2,500
BUILDING FEES & REIMBURSEMENTS	2,850	6,000	3,000	-50%	3,000	-50.0%	3,000	-	3,000	3,000
RENTAL INSPECTION FEES	154,378	112,000	130,000	16%	130,000	16.1%	130,000	-	130,000	130,000
MISCELLANEOUS FEES & FINES	4,066	10,000	5,000	-50%	5,000	-50.0%	5,000	-	5,000	5,000
NORDSTROM FUND	7,565	-	-	0%	-	0.0%	-	-	-	-
AMBULANCE SERVICE	-	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL FINES & FORFEITURES	194,541	182,200	159,500	-12%	160,200	-12.1%	160,200	-	160,200	160,200
CHARGES FOR SERVICES										
TFSC 2H AGREEMENT	165	-	-	0%	-	0.0%	-	-	-	-
SALE OF PROPERTY	350,000	-	-	0%	-	0.0%	-	-	-	-
ALARM SYSTEMS & CALLS	29,362	-	-	#DIV/0!	-	#DIV/0!	-	-	-	-
RECYCLING REBATE	7	-	-	0%	-	0.0%	-	-	-	-
MISC. CHARGES FOR SERVICE	-	-	-	0%	-	0.0%	-	-	-	-
SUB-TOTAL CHARGES FOR SERVICES	379,534	-	-	#DIV/0!	-	#DIV/0!	-	-	-	-
MISCELLANEOUS INCOME										
INTEREST ON INVESTMENTS	2,814	1,000	1,000	0%	1,000	0.0%	1,000	-	1,000	1,000
ANTENNA RENTALS	294,983	259,000	290,000	12%	259,000	0.0%	259,000	-	259,000	259,000
MISCELLANEOUS PROPERTY RENTAL	21,350	10,000	17,000	70%	10,000	0.0%	10,000	-	10,000	10,000
REFUNDS & REIMBURSEMENTS	7,766	30,000	15,000	-50%	10,000	-66.7%	10,000	-	10,000	10,000
PARK/REC RENTALS	140,543	125,000	150,000	20%	150,000	20.0%	150,000	-	150,000	150,000
DONATIONS	-	-	-	0%	-	0.0%	-	-	-	-
SPECIAL RECREATION DONATION	9,414	7,000	5,000	-29%	7,000	0.0%	7,000	-	7,000	7,000
SPECIAL EVENT	1,486	-	-	0%	-	0.0%	-	-	-	-
MISCELLANEOUS INCOME	81	2,000	2,000	0%	2,000	0.0%	2,000	-	2,000	2,000
SUB-TOTAL MISCELLANEOUS	478,437	434,000	480,000	11%	439,000	1.2%	439,000	-	439,000	439,000
TOTAL REVENUE	\$ 5,805,209	\$ 4,981,110	\$ 5,480,210	10%	\$ 5,498,022	10.4%	\$ 5,498,022	\$ -	\$ 5,327,278	\$ 5,619,155

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - ADMINISTRATIVE DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES	\$ 231,308	\$ 269,916	\$ 269,916	\$ 338,810	\$ 338,810	\$ -	\$ 348,812	\$ 359,115
OVERTIME	853	3,000	3,000	3,000	3,000	-	3,000	3,000
SUB-TOTAL	232,161	272,916	272,916	341,810	341,810	-	351,812	362,115
BENEFITS								
HEALTH INSURANCE	20,390	44,992	44,992	38,171	38,171	-	39,955	41,828
UNEMPLOYMENT INSURANCE	761	3,300	3,300	3,300	3,300	-	3,400	3,500
FICA	12,151	16,735	16,735	21,006	21,006	-	21,812	22,451
MEDICARE	3,284	3,914	3,914	4,913	4,913	-	5,101	5,251
IMRF	19,389	31,742	31,742	40,009	40,009	-	42,217	43,454
WORKERS COMP	1,507	750	750	750	750	-	825	908
AUTOMOTIVE ALLOWANCE	2,000	2,500	2,500	2,500	2,500	-	2,500	2,500
SUB-TOTAL	59,482	103,933	103,933	110,651	110,651	-	115,811	119,892
OPERATING COSTS								
BUILDING MAINTENANCE	2,602	14,500	5,000	14,500	14,500	-	14,500	14,500
EQUIPMENT MAINTENANCE	-	5,000	5,000	5,000	5,000	-	5,000	5,000
VEHICLE MAINTENANCE	925	-	-	-	-	-	-	-
ACCOUNTING	54,600	54,600	54,600	54,600	54,600	-	54,600	54,600
AUDITING	34,250	39,000	39,000	39,000	39,000	-	39,000	39,000
PAYROLL SERVICE	4,155	4,300	4,300	4,300	4,300	-	4,300	4,300
ENGINEERING	-	-	-	-	-	-	-	-
COMPUTER SUPPORT	21,446	30,000	30,000	45,000	45,000	-	45,000	45,000
OTHER PROFESSIONAL SERVICES	-	4,000	4,000	4,000	4,000	-	4,000	4,000
POSTAGE	441	4,000	4,000	4,000	4,000	-	4,000	4,000
TELEPHONE	13,923	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	637	5,000	5,000	5,000	5,000	-	5,000	5,000
PRINTING	136	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	14,990	14,500	14,500	14,500	14,500	-	14,500	14,500
TRAVEL EXPENSE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
TRAINING	199	9,000	9,000	9,000	9,000	-	9,000	9,000
MEALS	-	1,000	1,000	1,000	1,000	-	1,000	1,000
UTILITIES	2,126	4,000	4,000	4,000	4,000	-	4,000	4,000
MISCELLANEOUS SERVICE CONTRACTS	38,392	70,000	70,000	30,000	30,000	-	30,000	30,000
LIABILITY INSURANCE	16,248	25,000	25,000	25,000	25,000	-	27,500	30,250
OFFICE SUPPLIES	2,023	3,000	3,000	3,000	3,000	-	3,000	3,000
OPERATING SUPPLIES	3,954	6,000	6,000	6,000	6,000	-	6,000	6,000
AUTOMOTIVE FUEL/OIL	44	1,000	1,000	1,000	1,000	-	1,000	1,000
BANK CHARGES	1,946	1,000	1,000	1,000	1,000	-	1,000	1,000
CREDIT CARD FEES	2,005	2,000	2,000	2,000	2,000	-	2,000	2,000
SPECIAL EVENT FUND	24,220	10,000	25,000	25,000	25,000	-	25,000	25,000
REIMBURSABLE EXPENSES	-	100	100	100	100	-	100	100
REFUNDS	-	100	100	100	100	-	100	100
MISCELLANEOUS EXPENSE	382	3,000	3,000	3,000	3,000	-	3,000	3,000
COVID	20,925	-	-	-	-	-	-	-
SUB-TOTAL	260,569	328,100	333,600	318,100	318,100	-	320,600	323,350
TOTAL EXPENDITURES	\$ 552,212	\$ 704,949	\$ 710,449	\$ 770,561	\$ 770,561	\$ -	\$ 788,223	\$ 805,357
CAPITAL								
THREE YEAR CAPITAL PLAN	8,110	-	8,110	-	-	-	30,000	-
SUB-TOTAL	8,110	-	8,110	-	-	-	30,000	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 560,322	\$ 704,949	\$ 718,559	\$ 770,561	\$ 770,561	\$ -	\$ 818,223	\$ 805,357

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - LEGAL DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
LEGAL								
CITY ATTORNEY - GENERAL CORP MATTERS	\$ 65,857	\$ 110,000	\$ 90,000	\$ 140,000	\$ 140,000	\$ -	\$ 140,000	\$ 140,000
CITY PROSECUTOR - PROSECUTION	3,740	15,000	10,000	15,000	15,000	-	15,000	15,000
CITY PROSECUTOR - RETAINER	9,600	9,600	9,600	9,600	9,600	-	9,600	9,600
LEGAL ZONING	6,191	6,000	6,000	-	-	-	-	-
LAWSUIT SETTLEMENT	1,560	20,000	25,000	-	-	-	-	-
TOTAL EXPENDITURES	\$ 86,948	\$ 160,600	\$ 140,600	\$ 164,600	\$ 164,600	\$ -	\$ 164,600	\$ 164,600

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - POLICE DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY23 REQUEST REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 911,069	\$ 1,041,569	\$ 1,041,569	\$ 1,021,448	\$ 1,021,448	\$ -	\$ 1,052,091	\$ 1,083,654
SALARIES - PART-TIME	66,175	90,045	90,045	100,000	100,000	-	110,000	120,000
OVER-TIME	203,314	120,000	160,000	150,000	150,000	-	150,000	150,000
SUB-TOTAL	1,180,558	1,251,614	1,291,614	1,271,448	1,271,448	-	1,312,091	1,353,654
BENEFITS								
HEALTH INSURANCE	163,797	150,659	150,659	175,370	175,370	-	181,670	192,570
UNEMPLOYMENT INSURANCE	1,167	11,500	11,500	11,500	11,500	-	11,500	11,500
FICA	4,573	7,500	7,500	12,000	12,000	-	12,000	12,000
POLICE PENSION CONTRIBUTION	323,053	372,213	372,213	290,773	290,773	-	311,127	332,906
MEDICARE	16,550	14,305	14,305	18,000	18,000	-	19,025	19,628
IMRF	4,164	6,000	6,000	6,266	6,266	-	6,204	6,266
WORKERS COMP	52,992	49,910	49,910	49,910	49,910	-	54,901	60,391
SUB-TOTAL	566,296	612,087	612,087	563,819	563,819	-	596,427	635,261
OPERATING COSTS								
BUILDING MAINTENANCE	2,618	5,000	5,000	5,000	5,000	-	5,000	5,000
EQUIPMENT MAINTENANCE	339	3,000	3,000	3,000	3,000	-	3,000	3,000
VEHICLE MAINTENANCE	12,079	10,000	10,000	10,000	10,000	-	10,000	10,000
ADMINISTRATIVE HEARING SERVICE	-	1,000	-	1,000	1,000	-	1,000	1,000
OTHER PROFESSIONAL SERVICES	-	7,000	7,000	7,000	7,000	-	7,000	7,000
POSTAGE	96	500	500	500	500	-	500	500
TELEPHONE	18,025	15,000	15,000	15,000	15,000	-	15,000	15,000
PUBLISHING/ADV/PROMO	-	1,000	1,000	1,000	1,000	-	1,000	1,000
PRINTING	-	700	700	700	700	-	700	700
COMMUNICATIONS	6,389	3,000	3,000	3,000	3,000	-	3,000	3,000
DISPATCHING	152,618	160,000	160,000	165,851	165,851	-	170,827	175,951
DUES	24,382	20,000	20,000	20,000	20,000	-	20,000	20,000
TRAVEL	1,492	500	500	500	500	-	500	500
TRAINING	7,575	15,000	10,000	15,000	15,000	-	10,000	10,000
UTILITIES	-	1,500	1,500	1,500	1,500	-	1,500	1,500
MISC. SERVICE CONTRACTS	16,878	14,500	14,500	14,500	14,500	-	14,500	14,500
LIABILITY INSURANCE	38,548	41,435	41,435	41,435	41,435	-	45,579	50,136
OFFICE SUPPLIES	1,311	2,000	2,000	2,000	2,000	-	2,000	2,000
OPERATING SUPPLIES	4,501	5,000	5,000	5,000	5,000	-	5,000	5,000
UNIFORMS	6,883	10,000	10,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	17,583	30,000	30,000	30,000	30,000	-	30,000	30,000
REIMBURSEABLE	28	-	-	-	-	-	-	-
SUB-TOTAL	311,345	346,135	340,135	351,986	351,986	-	356,105	365,788
TOTAL EXPENDITURES	\$ 2,058,199	\$ 2,209,836	\$ 2,243,836	\$ 2,187,253	\$ 2,187,253	\$ -	\$ 2,264,623	\$ 2,354,702
CAPITAL								
THREE YEAR CAPITAL PLAN	39,436.00	55,000		455,000	455,000	-	-	-
SUB-TOTAL	39,436.00	55,000	-	455,000	455,000	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 2,097,635	\$ 2,264,836	\$ 2,243,836	\$ 2,642,253	\$ 2,642,253	\$ -	\$ 2,264,623	\$ 2,354,702

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - FIRE DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
BENEFITS								
PENSION	\$ 106,177	\$ 122,946	\$ 106,735	\$ 117,186	\$ 117,186	\$ -	\$ 125,389	\$ 134,166
SUB-TOTAL	106,177	122,946	106,735	117,186	117,186	-	125,389	134,166
OPERATING COSTS								
DISPATCHING	3,739	-	-	-	-	-	-	-
MISC. CONTRACTUAL SERVICES	620,420	672,330	672,330	672,330	672,330	-	692,500	713,275
SUB-TOTAL	624,159	672,330	672,330	672,330	672,330	-	692,500	713,275
TOTAL EXPENDITURES	\$ 730,336	\$ 795,276	\$ 779,065	\$ 789,516	\$ 789,516	\$ -	\$ 817,889	\$ 847,441

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES - FULL-TIME	\$ 64,648	\$ 64,018	\$ 64,018	\$ 65,939	\$ 65,939	\$ -	\$ 72,532	\$ 74,708
SALARIES - PART-TIME	4,441	10,000	10,000	10,000	10,000	-	10,000	10,000
OVERTIME	9,025	18,000	18,000	22,000	22,000	-	22,000	22,000
SUB-TOTAL	78,114	92,018	92,018	97,939	97,939	-	104,532	106,708
BENEFITS								
HEALTH INSURANCE	4,833	2,145	2,145	2,145	2,145	-	2,500	2,500
UNEMPLOYMENT INSURANCE	109	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	4,788	5,705	5,705	6,072	6,072	-	6,481	6,616
MEDICARE	1,120	1,334	1,334	956	956	-	1,052	1,547
IMRF	6,161	11,042	11,042	11,753	11,753	-	12,544	12,805
AUTO ALLOWANCE	99	-	-	-	-	-	-	-
WORKERS COMP	16,260	14,000	14,000	14,000	14,000	-	15,400	16,940
SUB-TOTAL	33,370	35,226	35,227	35,926	35,926	-	38,977	41,409
OPERATING COSTS								
BUILDING MAINTENANCE	16,982	12,000	12,000	12,000	12,000	-	12,000	12,000
EQUIPMENT MAINTENANCE	17,794	20,000	20,000	20,000	20,000	-	20,000	20,000
VEHICLE MAINTENANCE	4,795	10,000	10,000	10,000	10,000	-	10,000	10,000
OTHER MAINTENANCE	-	5,000	5,000	5,000	5,000	-	5,000	5,000
STREET & SIDEWALK REPAIR	84,390	120,000	120,000	120,000	120,000	-	120,000	120,000
STREET LIGHT REPAIRS	41,370	25,000	25,000	25,000	25,000	-	25,000	25,000
STORM SEWER REPAIR	42,795	55,000	55,000	55,000	55,000	-	55,000	55,000
ENGINEERING FEES	9,506	30,000	50,000	50,000	50,000	-	50,000	50,000
OTHER PROFESSIONAL SERVICES	21,447	24,000	24,000	24,000	24,000	-	24,000	24,000
TELEPHONE	1,121	2,700	2,700	2,700	2,700	-	2,700	2,700
PUBLISHING	-	500	-	500	500	-	500	500
TRAINING	-	500	-	500	500	-	500	500
DUES	-	500	-	500	500	-	500	500
UTILITIES	92,235	70,000	70,000	70,000	70,000	-	70,000	70,000
MISCELLANEOUS SERVICE CONTRACTS	130,536	125,000	125,000	125,000	125,000	-	125,000	125,000
MISCELLANEOUS HAULING DIRT DUMP	28,087	45,000	45,000	45,000	45,000	-	45,000	45,000
LIABILITY INSURANCE	15,816	17,000	17,000	17,000	17,000	-	18,700	20,570
OFFICE SUPPLIES	159	250	200	250	250	-	250	250
OPERATING SUPPLIES	7,463	10,000	10,000	10,000	10,000	-	10,000	10,000
SUPPLIES - BUILDING & GROUNDS	-	1,500	1,500	1,500	1,500	-	1,500	1,500
UNIFORMS	99	1,000	700	1,000	1,000	-	1,000	1,000
TRAFFIC CONTROL SIGNS	6,808	23,000	23,000	10,000	10,000	-	10,000	10,000
AUTO FUEL/OIL	5,239	10,000	15,000	15,000	15,000	-	15,000	15,000
EQUIPMENT RENTAL	704	4,500	4,500	4,500	4,500	-	4,500	4,500
FORESTRY	20,005	30,000	30,000	30,000	30,000	-	30,000	30,000
EVERTS PARK	2,786	10,000	25,000	10,000	10,000	-	10,000	10,000

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - STREETS DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
COMMUNITY BEAUTIFICATION	9,340	5,000	15,000	5,000	5,000	-	5,000	5,000
HOLIDAY LIGHTING	885	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
SUB-TOTAL	560,362	663,450	711,100	675,450	675,450	-	677,150	679,020
TOTAL EXPENDITURES	\$ 671,846	\$ 790,694	\$ 838,345	\$ 809,314	\$ 809,314	\$ -	\$ 820,659	\$ 827,137
CAPITAL								
THREE YEAR CAPITAL PLAN	406,061	15,000	15,000	15,000	15,000	-	15,000	15,000
SUB-TOTAL	406,061	15,000	15,000	15,000	15,000	-	15,000	15,000
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 1,077,907	\$ 805,694	\$ 853,345	\$ 824,314	\$ 824,314	\$ -	\$ 835,659	\$ 842,137

City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - BUILDING DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
FULL TIME BUILDING	\$ 39,704	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
PART TIME BUILDING	-	-	-	-	-	-	-	-
SUB-TOTAL	39,704	-	-	-	-	-	-	-
BENEFITS								
HEALTH INSURANCE	6,689	-		-	-	-	-	-
UNEMPLOYMENT INSURANCE	41	100		-	-	-	-	-
FICA	2,505	-		-	-	-	-	-
MEDICARE	586	-		-	-	-	-	-
IMRF	3,743	-	-	-	-	-	-	-
WORKERS COMP	4,024	3,500	3,200	3,500	3,500	-	-	-
SUB-TOTAL	17,588	3,600	3,200	3,500	3,500	-	-	-
OPERATING COSTS								
VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-
POSTAGE	223	1,000	500	1,000	1,000	-	1,000	1,000
TELEPHONE	762	-	-	-	-	-	-	-
PRINTING	-	1,000	500	1,000	1,000	-	1,000	1,000
TRAINING	-	2,000	-	2,000	2,000	-	2,000	2,000
MISC. SERVICES CONTRACTS	-	-	-	-	-	-	-	-
LIABILITY INSURANCE	4,234	5,000	5,000	5,000	5,000	-	5,000	5,000
OFFICE SUPPLIES	-	1,000	1,000	1,000	1,000	-	1,000	1,000
OPERATING SUPPLIES	14	-	-	-	-	-	-	-
AUTOMOTIVE FUEL/OIL	153	-	-	-	-	-	-	-
REIMBURSABLE EXPENSES	64,752	140,000	95,000	75,000	75,000	-	75,000	75,000
MISC. CONTRACT SERVICES	-	10,000	-	10,000	10,000	-	10,000	10,000
SUB-TOTAL	70,138	160,000	102,000	95,000	95,000	-	95,000	95,000
TOTAL EXPENDITURES	\$ 127,430	\$ 163,600	\$ 105,200	\$ 98,500	\$ 98,500	\$ -	\$ 95,000	\$ 95,000

City of Highwood

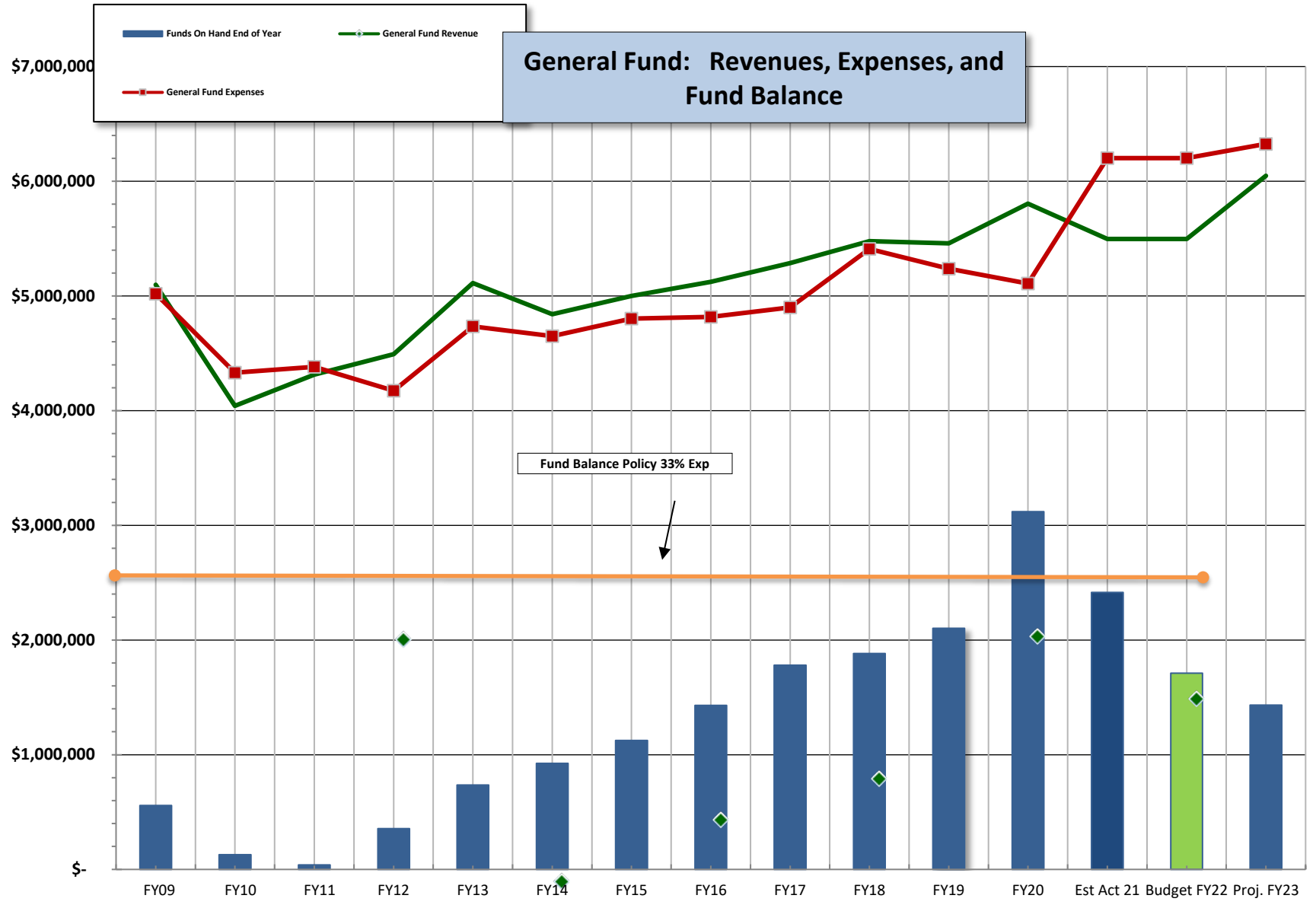
FY23 BUDGET SUMMARY GENERAL FUND - PARKS AND RECREATION DEPARTMENT

ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
PERSONNEL								
SALARIES - PART-TIME	\$ 44,792	\$ 51,187	\$ 51,187	\$ 54,258	\$ 54,258	\$ -	\$ 51,187	\$ 54,258
SUB-TOTAL	44,792	51,187	51,187	54,258	54,258	-	51,187	54,258
BENEFITS								
HEALTH INSURANCE	9,174	7,331	7,331	7,767	7,767	-	830	400
UNEMPLOYMENT INSURANCE	261	1,000	1,000	1,000	1,000	-	1,000	1,000
FICA	2,755	3,174	3,174	3,364	3,364	-	3,174	3,364
MEDICARE	644	742	742	787	787	-	742	787
IMRF	1,158	1,664	1,664	1,764	1,764	-	1,664	1,764
WORKERS COMP	2,450	2,800	2,800	2,800	2,800	-	3,080	3,388
AUTO ALLOWANCE	550	600	600	600	600	-	600	600
SUB-TOTAL	16,992	17,311	17,311	18,082	18,082	-	11,090	11,303
OPERATING COSTS								
BUILDING MAINTENANCE	2,249	9,000	9,000	9,000	9,000	-	9,000	9,000
EQUIPMENT MAINTENANCE	618	1,000	1,000	1,000	1,000	-	1,000	1,000
VEHICLE MAINTENANCE	127	-	-	-	-	-	-	-
PARK MAINTENANCE	5,776	4,000	9,000	4,000	4,000	-	4,000	4,000
POSTAGE	-	50	50	50	50	-	50	50
TELEPHONE	806	2,000	2,000	2,000	2,000	-	2,000	2,000
DUES	45	-	-	-	-	-	-	-
TRAVEL	135	-	-	-	-	-	-	-
UTILITIES	13,014	13,000	13,000	13,000	13,000	-	13,000	13,000
MISC SERVICE CONTRACTS	29	-	-	-	-	-	-	-
LIABILITY INSURANCE	7,915	8,500	8,500	8,500	8,500	-	9,350	10,285
OFFICE SUPPLIES	282	500	500	500	500	-	500	500
OPERATING SUPPLIES	968	-	-	-	-	-	-	-
SUPPLIES - BLDG & GROUNDS	204	2,500	2,500.00	2,500	2,500	-	2,500	2,500
AUTOMOTIVE FUEL	831	600	1,500	1,500	1,500	-	1,500	1,500
NSSRA	74,866	55,000	55,000	50,000	50,000	-	50,000	50,000
MISC EXPENSE - SPECIAL REC.	6,758	3,500	3,500	3,500	3,500	-	3,500	3,500
SUB-TOTAL	114,623	99,650	105,550	95,550	95,550	-	96,400	97,335
TOTAL EXPENDITURES	\$ 176,407	\$ 168,148	\$ 174,048	\$ 167,890	\$ 167,890	\$ -	\$ 158,677	\$ 162,896
CAPITAL								
THREE YEAR CAPITAL PLAN	533,451	1,110,100	1,110,100	20,000	20,000	-	-	-
SUB-TOTAL	533,451	1,110,100	1,110,100	20,000	20,000	-	-	-
TOTAL EXPENDITURES (WITH CAPITAL)	\$ 709,858	\$ 1,278,248	\$ 1,284,148	\$ 187,890	\$ 187,890	\$ -	\$ 158,677	\$ 162,896

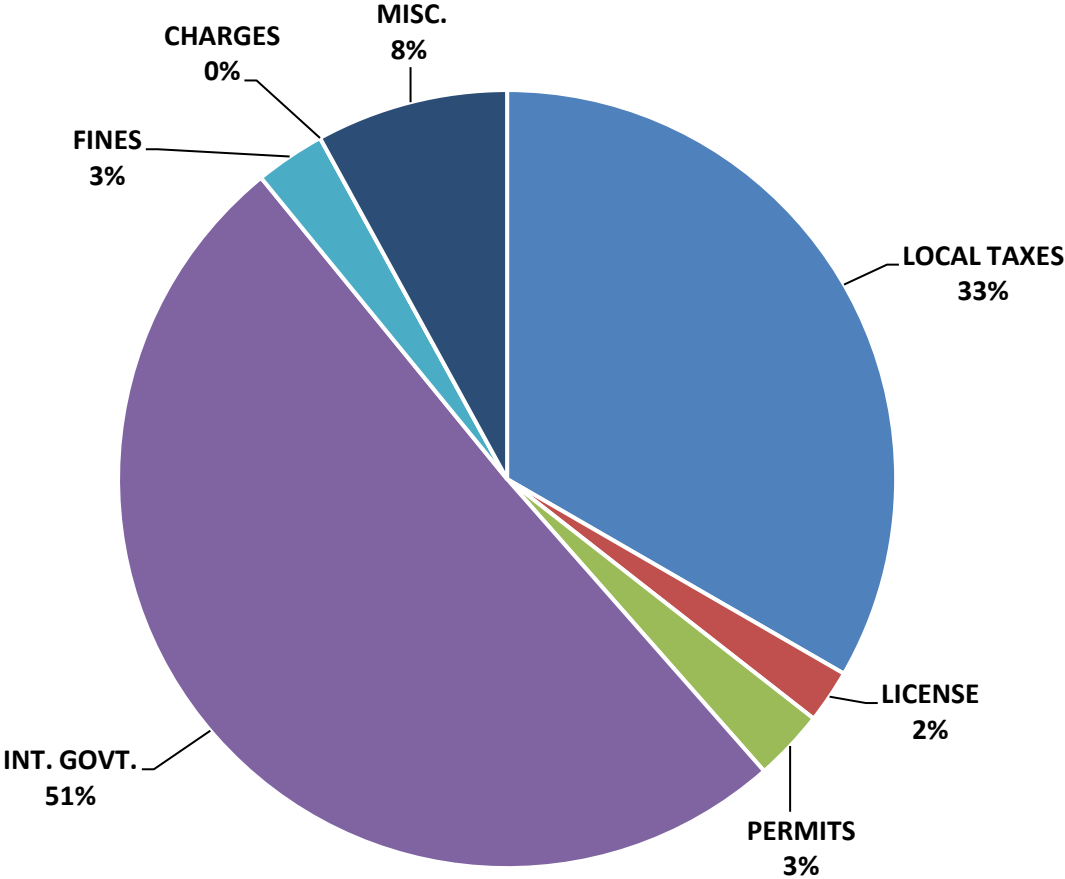
City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - DUI DEPARTMENT

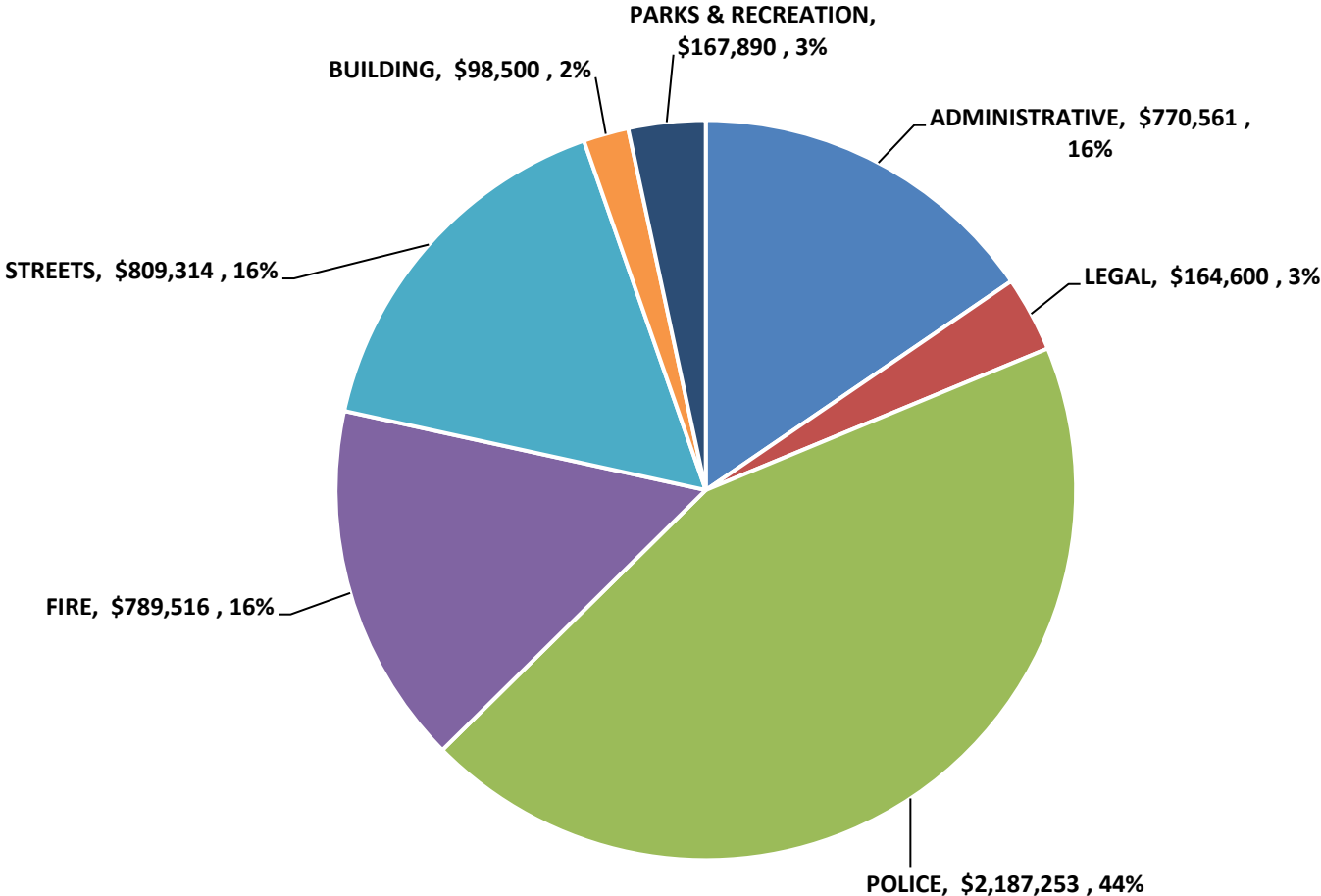
ACCOUNT	FY21 ACTUAL	FY22 BUDGET	FY22 ESTIMATED ACTUAL	FY22 REQUEST	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY	FY24 FORECAST	FY25 FORECAST
OPERATING COSTS								
OTHER PROFESSIONAL SVCS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
BANK FEES	10	-	-	-	-	-	-	-
 SUB-TOTAL	10	2,000	2,000	2,000	2,000	-	2,000	2,000
CAPITAL								
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
TOTAL EXPENDITURES	\$ 10	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ 4,500



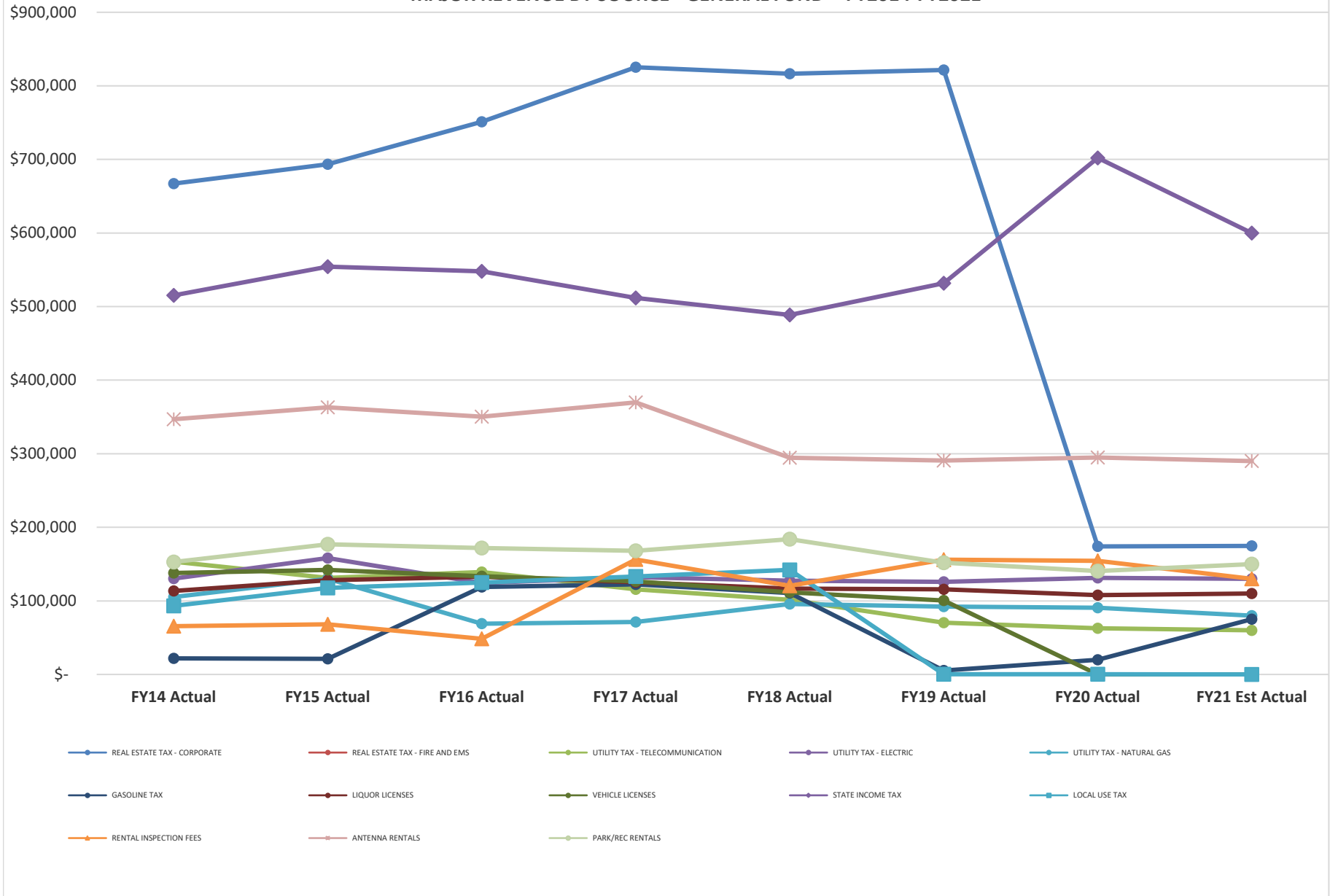
**City of Highwood
FY2022 PROPOSED BUDGET - REVENUES BY SOURCE**



**City of Highwood
FY2022 PROPOSED BUDGET - MAJOR EXPENSE AREAS**



**City of Highwood
MAJOR REVENUE BY SOURCE - GENERAL FUND - FY2014-FY2021**



Exp vs Rev vs FB

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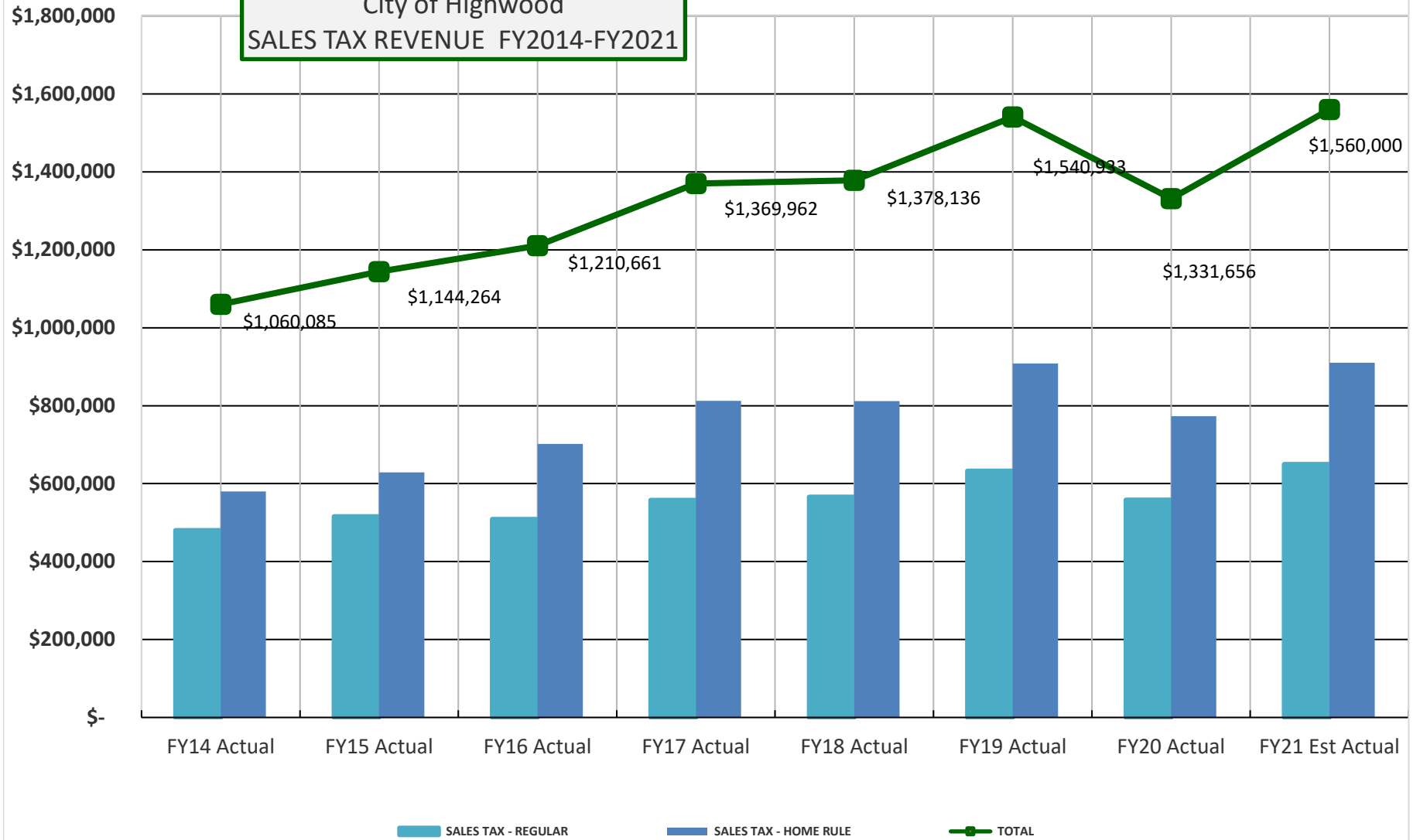
General Fund Revenue

General Fund Expenses

Funds On Hand End of Year

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Est Act 21	Budget FY22	Proj. FY23
General Fund Revenue	\$ 5,096,804	\$ 4,041,820	\$ 4,314,724	\$ 4,491,932	\$ 5,113,606	\$ 4,840,164	\$ 5,000,714	\$ 5,122,902	\$ 5,287,146	\$ 5,477,377	\$ 5,458,399	\$ 5,805,209	\$ 5,498,022	\$ 5,498,022	\$ 6,047,824
General Fund Expenses	\$ 5,018,680	\$ 4,330,920	\$ 4,382,588	\$ 4,173,764	\$ 4,734,181	\$ 4,650,169	\$ 4,801,854	\$ 4,817,173	\$ 4,900,363	\$ 5,410,485	\$ 5,238,764	\$ 5,108,922	\$ 6,202,134	\$ 6,202,134	\$ 6,326,176
Funds On Hand End of Year	\$ 558,383	\$ 128,581	\$ 38,403	\$ 356,571	\$ 735,996	\$ 925,991	\$ 1,124,851	\$ 1,430,580	\$ 1,780,398	\$ 1,882,771	\$ 2,102,406	\$ 3,119,475	\$ 2,415,363	\$ 1,711,252	\$ 1,432,899

City of Highwood
SALES TAX REVENUE FY2014-FY2021



City of Highwood

FY23 BUDGET SUMMARY GENERAL FUND - REVENUE

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Est Actual
REAL ESTATE TAX - CORPORATE	\$ 667,161	\$ 693,461	\$ 751,171	\$ 825,289	\$ 816,542	\$ 821,677	\$ 174,010	\$ 174,797
REAL ESTATE TAX - FIRE AND EMS								
UTILITY TAX - TELECOMMUNICATION	\$ 153,266	\$ 131,280	\$ 139,146	\$ 115,554	\$ 101,434	\$ 70,373	\$ 62,811	\$ 60,000
UTILITY TAX - ELECTRIC	\$ 130,370	\$ 158,155	\$ 124,228	\$ 132,144	\$ 127,391	\$ 125,778	\$ 131,153	\$ 130,000
UTILITY TAX - NATURAL GAS	\$ 105,315	\$ 129,990	\$ 68,958	\$ 71,319	\$ 95,670	\$ 92,249	\$ 90,779	\$ 80,000
GASOLINE TAX	\$ 21,928	\$ 21,169	\$ 118,715	\$ 122,414	\$ 110,760	\$ 5,304	\$ 20,000	\$ 75,000
LIQUOR LICENSES	\$ 113,345	\$ 128,053	\$ 132,797	\$ 125,174	\$ 116,592	\$ 115,735	\$ 107,825	\$ 110,000
VEHICLE LICENSES	\$ 137,845	\$ 142,055	\$ 133,570	\$ 126,455	\$ 111,478	\$ 100,375	\$ -	\$ -
STATE INCOME TAX	\$ 515,265	\$ 554,338	\$ 547,864	\$ 511,850	\$ 488,603	\$ 531,628	\$ 702,117	\$ 600,000
SALES TAX - REGULAR	\$ 480,199	\$ 515,509	\$ 508,518	\$ 557,568	\$ 566,122	\$ 632,849	\$ 558,623	\$ 650,000
SALES TAX - HOME RULE	\$ 579,886	\$ 628,755	\$ 702,143	\$ 812,393	\$ 812,015	\$ 908,084	\$ 773,033	\$ 910,000
TOTAL	\$ 1,060,085	\$ 1,144,264	\$ 1,210,661	\$ 1,369,962	\$ 1,378,136	\$ 1,540,933	\$ 1,331,656	\$ 1,560,000
LOCAL USE TAX	\$ 93,139	\$ 117,571	\$ 124,769	\$ 133,268	\$ 142,170	\$ 138	\$ 257	\$ -
RENTAL INSPECTION FEES	\$ 65,530	\$ 68,240	\$ 48,430	\$ 156,210	\$ 120,367	\$ 156,090	\$ 154,378	\$ 130,000
ANTENNA RENTALS	\$ 346,835	\$ 363,104	\$ 350,196	\$ 369,742	\$ 294,676	\$ 290,763	\$ 294,983	\$ 290,000
PARK/REC RENTALS	\$ 152,758	\$ 176,935	\$ 171,912	\$ 168,014	\$ 183,836	\$ 151,805	\$ 140,543	\$ 150,000

	FY22 Budget
LOCAL TAXES	\$ 1,832,922
LICENSE	\$ 122,000
PERMITS	\$ 162,500
INT. GOVT.	\$ 2,781,400
FINES	\$ 160,200
CHARGES	\$ -
MISC.	\$ 439,000
TOTAL	\$ 5,498,022

SALES TAX - REGULAR	\$ 480,199	\$ 515,509	\$ 508,518	\$ 557,568		566,122	558,623	650,000
SALES TAX - HOME RULE	\$ 579,886	\$ 628,755	\$ 702,143	\$ 812,393		812,015	773,033	910,000
	\$ 1,060,085	\$ 1,144,264	\$ 1,210,661	\$ 1,369,962		\$ 1,378,136	\$ 1,331,656	\$ 1,560,000

City of Highwood

**FY23 BUDGET SUMMARY
GENERAL FUND - EXPENSES**

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Est Actual	FY21 Request
ADMINISTRATIVE	\$ 667,161	\$ 693,461	\$ 751,171	\$ 825,289	\$ 174,010	\$ 174,797	\$ 770,561
LEGAL	\$ 153,266	\$ 131,280	\$ 139,146	\$ 115,554	\$ 62,811	\$ 60,000	\$ 164,600
POLICE	\$ 130,370	\$ 158,155	\$ 124,228	\$ 132,144	\$ 131,153	\$ 130,000	\$ 2,187,253
FIRE	\$ 105,315	\$ 129,990	\$ 68,958	\$ 71,319	\$ 90,779	\$ 80,000	\$ 789,516
FIRE ALARM (DEPT. 23)				\$ -	\$ -	\$ -	\$ -
STREETS	\$ 21,928	\$ 21,169	\$ 118,715	\$ 122,414	\$ 5,304	\$ 75,000	\$ 809,314
BUILDING	\$ 113,345	\$ 128,053	\$ 132,797	\$ 125,174	\$ 107,825	\$ 110,000	\$ 98,500
PARKS & RECREATION	\$ 137,845	\$ 142,055	\$ 133,570	\$ 126,455	\$ -	\$ -	\$ 167,890
NARCOTICS	\$ 515,265	\$ 554,338	\$ 547,864	\$ 511,850	\$ 702,117	\$ 600,000	\$ -
DUI	\$ 480,199	\$ 515,509	\$ 508,518	\$ 557,568	\$ 558,623	\$ 650,000	\$ 4,500
2% FIRE INSURANCE	\$ 579,886	\$ 628,755	\$ 702,143	\$ 812,393	\$ 773,033	\$ 910,000	\$ -
PARKING	\$ 1,060,085	\$ 1,144,264	\$ 1,210,661	\$ 1,369,962	\$ 1,331,656	\$ 1,560,000	\$ -
							\$ 4,992,134
	FY22 Request						
ADMINISTRATIVE	\$ 770,561						
LEGAL	\$ 164,600						
POLICE	\$ 2,187,253						
FIRE	\$ 789,516						
STREETS	\$ 809,314						
BUILDING	\$ 98,500						
PARKS & RECREATION	\$ 167,890						
DUI	\$ 4,500						
TOTAL	\$ 4,992,134						

Administration/Community Development Department

Vehicle No.	Year	Make	Model	Type	Equipment/Options	Acquired	Applicable Life	Residual	On-Net Residual	Purchase Price	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		
1	2014	Dodge	Charger	Police	Vehicle	2014	5 Years	Yes		25,000	\$								25,000	\$	
2	2014	Dodge	Charger	Building	Vehicle	2014	5 Years	Yes		50,000	\$									50,000	\$

Administration Department Sub Total Replacement Costs by Year

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
\$								75,000

Water Department

Vehicle No.	Year	Make	Model	Type	Equipment/Options	Acquired	Applicable Life	Residual	On-Net Residual	Purchase Price	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		
1	2006	Isuzu	Wagon	EMT	Vehicle	2006	5 Years	Yes		15,000	\$									15,000	\$

Water Department Sub Total Replacement Costs by Year

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
\$								15,000

Police Department

Vehicle No.	Year	Make	Model	Type	Equipment/Options	Acquired	Applicable Life	Residual	On-Net Residual	Purchase Price	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
1	2012	Ford	Interceptor	Police Vehicle	Vehicle	2012	5 years	Yes		30,000	\$									30,000	\$	
2	2012	Ford	Interceptor	Police Vehicle	Vehicle	2012	5 years	Yes		30,000	\$										30,000	\$
3	2012	Ford	Interceptor	Police Vehicle	Vehicle	2012	5 years	Yes		30,000	\$										30,000	\$
4	2012	Ford	Interceptor	Police Vehicle	Vehicle	2012	5 years	Yes		30,000	\$										30,000	\$
5	2012	Ford	Interceptor	Police Vehicle	Vehicle	2012	5 years	Yes		30,000	\$										30,000	\$
6	2012	Ford	Interceptor	Police Vehicle	Vehicle	2012	5 years	Yes		30,000	\$										30,000	\$
7	2012	Ford	Interceptor	Police Vehicle	Vehicle	2012	5 years	Yes		30,000	\$										30,000	\$
8	2014	Chrysler	Patriot	ESB	Vehicle	2014	5 years	Yes	Replace with PD Vehicle	30,000	\$										30,000	\$

Police Department Sub Total Replacement Costs by Year

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
\$								240,000

Public Works Department

Vehicle No.	Year	Make	Model	Type	Equipment/Options	Acquired	Applicable Life	Residual	On-Net Residual	Purchase Price	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
1001	2014	Isuzu	Service	Truck	Equipment	2014	5 years	Yes		40,000	\$									40,000	\$	
1002	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$
1003	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$
1004	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$
1005	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$
1006	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$
1007	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$
1008	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$
1009	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$
1010	2014	Ford	Service	Equipment	Equipment	2014	5 years	Yes		30,000	\$										30,000	\$

Public Works Department Sub Total Replacement Costs by Year

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
\$								300,000

Total Department Replacement Costs by Year

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
\$								375,000

CITY OF HIGHWOOD

MEMO

TO: Mayor and City Council

FROM: Scott Coren, City Manager

DATE: February 1, 2022

SUBJECT: Unfunded Actuarial Accrued Liability

Due to conservative budgeting over the past two years during the pandemic and the recovery of nearly all revenue sources to pre-pandemic levels, the City of Highwood is currently in a strong cash position. Unfortunately, low interest rates have limited our return on this cash to record low amounts, including a 0.056% annual rate as of December.

Our pension funds, which are invested in a combination of equities, bonds, treasuries and cash, have been successful in higher rates of return. While well funded comparatively to other Illinois municipalities, the City of Highwood maintains these shortfalls in the pension funds as of April 30, 2021:

Fire: \$1,034,769
Police: \$961,809
TOTAL: \$1,996,578

These liabilities translate to a higher recommended contribution each year in the actuarial studies used to determine the tax levy contribution to each fund. As of the April 30, 2021 levy, the unfunded liabilities have translated as a property tax in the following amounts:

Fire: \$99,693
Police: \$87,291
TOTAL: \$186,984

Rather than carrying additional cash in Illinois Funds, Staff recommends applying \$500,000 of current investment cash to the unfunded liabilities in the pension funds. This would amount to a reduction in \$46,826 in the annual levy amount as of the April 30, 2021 report. Staff would consult with a representative of the pension funds to determine the optimal split of these funds. If the Council concurs, Staff will bring this item to an upcoming Council meeting for formal consideration.