



# City of Highland Park Illinois

## Adopted Budget Fiscal Year 2019

January 1, 2019 - December 31, 2019

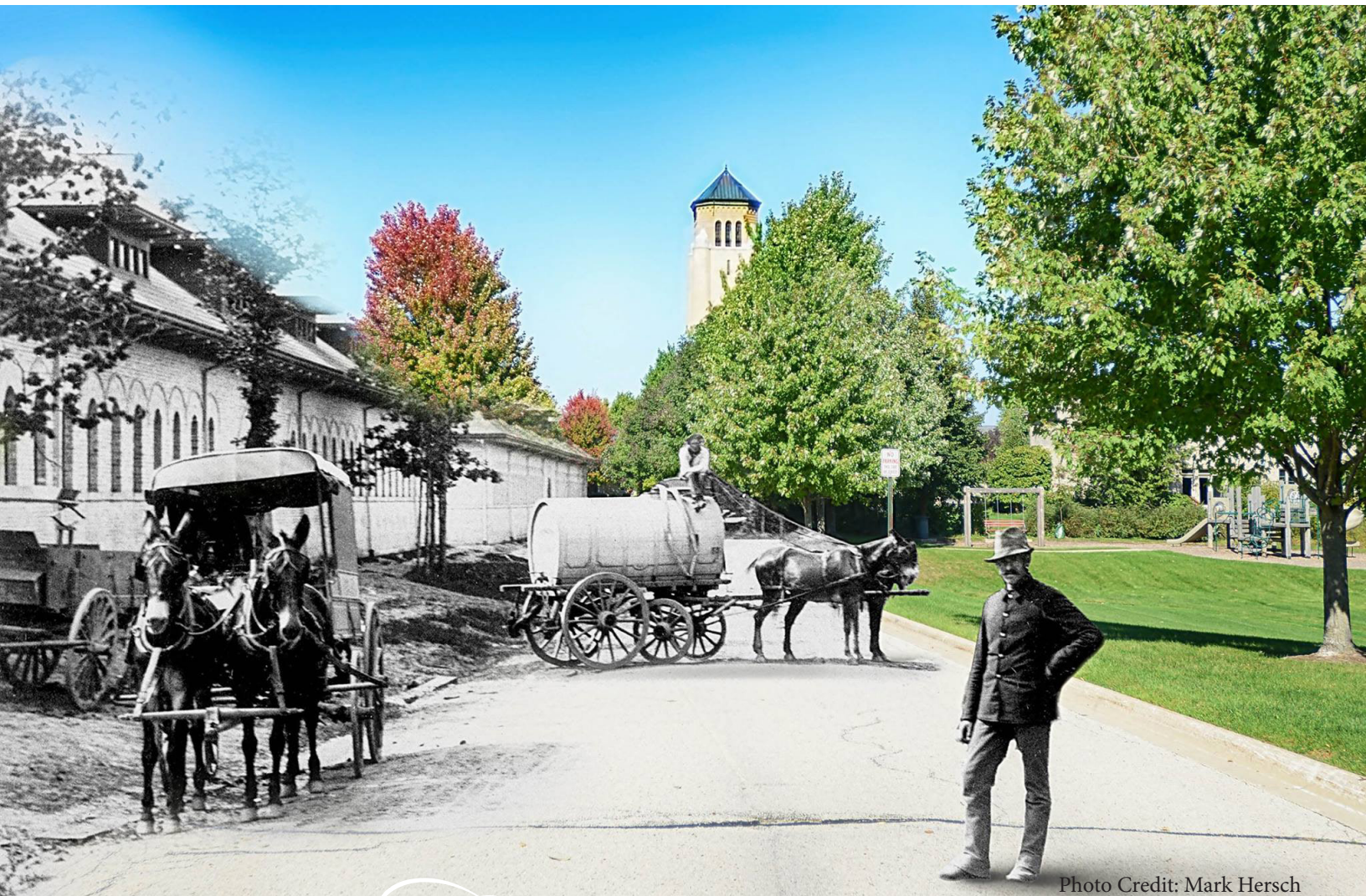


Photo Credit: Mark Hersch

*Celebrating*  
**150** years  
1869 - 2019

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# CITY OF HIGHLAND PARK

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## Adopted Budget Fiscal Year 2019

January 1, 2019 to December 31, 2019

### Mayor

Nancy R. Roterling

### Council Members

Anthony E. Blumberg

Alyssa Knobel

Michelle Holleman

Adam Stolberg

Daniel A. Kaufman

Kim Stone

### City Manager

Ghida S. Neukirch



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Highland Park  
Illinois**

For the Fiscal Year Beginning

**January 1, 2018**

*Christopher P. Morill*

Executive Director

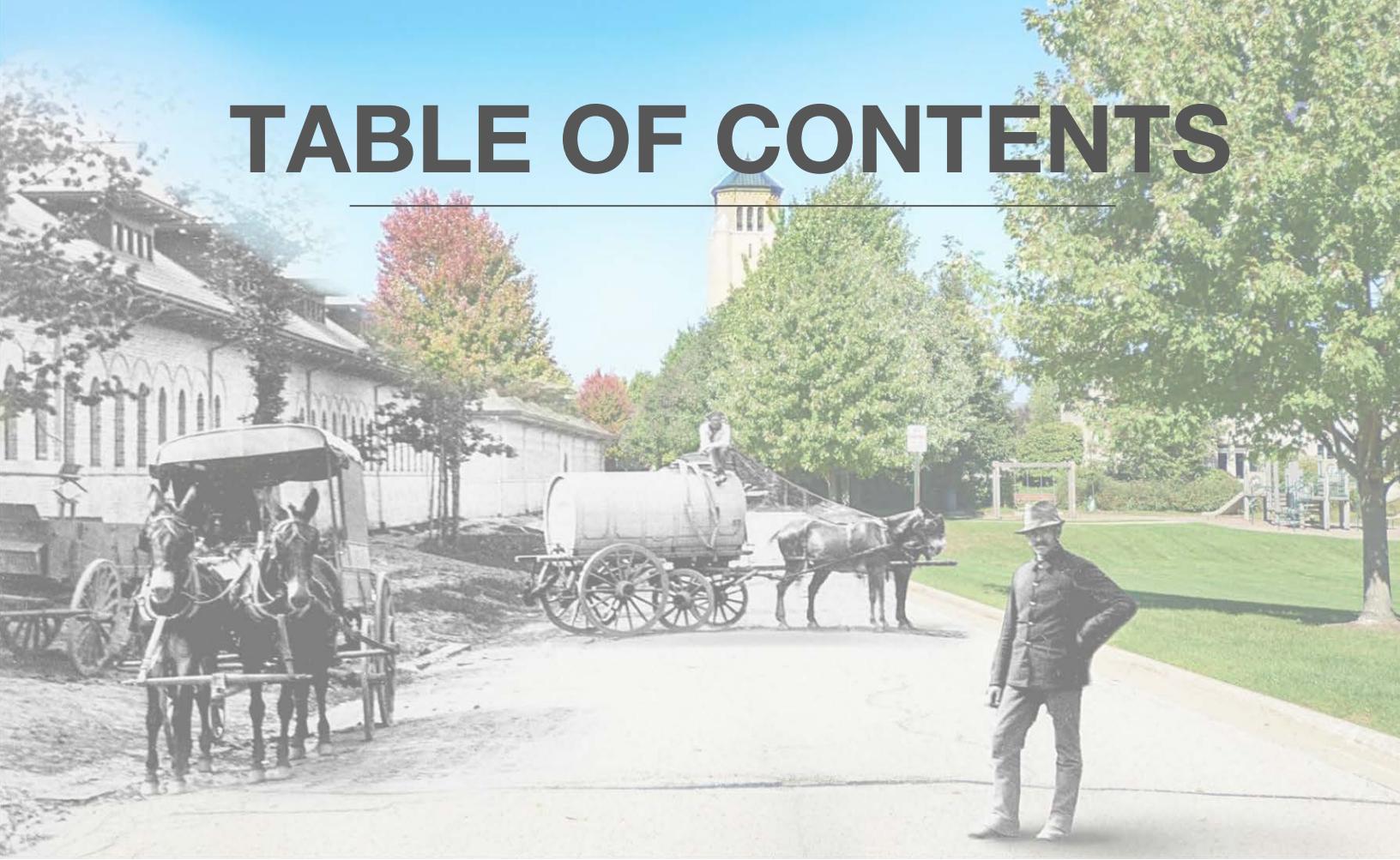
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Highland Park, Illinois, for its Annual Budget for the fiscal year beginning January 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# BUDGET 2019

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# LETTER FROM THE CITY MANAGER

## Overview of the 2019 Budget

November 26, 2018

To: Mayor Rotering and City Council  
Citizens of Highland Park

I am pleased to present the 2019 Annual Budget for the City of Highland Park for the period beginning January 1, 2019 and ending December 31, 2019. It is an honor to represent the City of Highland Park, work for a Mayor and Council who set policy based on the best interests of the community and work alongside a dedicated and professional team of employees who embrace the mission established by the City Council, to provide fiscally responsible, high-quality services through effective, transparent and collaborative governance. The budget reflects the commitment of the Mayor, the City Council and the City Staff to fiscal stability, public safety and continued investment in the City's infrastructure, while supporting this vibrant community.

The budget includes a wealth of information pertaining to the community, the organization, the performance metrics for all departments and the City's priorities, along with the associated costs for advancing the priorities planned for the fiscal year and long-term. The City further improved its commitment to long-term planning by expanding from a five-year to a 10-year capital improvement program and funding plan, which helps guide the City's infrastructure investment and facility planning. As is the case in most local government budgets, there were far more requests than the organization could afford. Although they are worthy of consideration, some requests could not be addressed due to limited resources and might be considered in the future. The City continues to proactively seek highly efficient ways of providing effective service, including shared service partnerships and use of technology, to address the potential future decline of state-shared revenues. The 2019 budget represents a solid financial plan for the fiscal year.

**A balanced operating budget** is presented, with operating revenues expected to exceed operating expenditures. The City continues to balance available resources with the cost of providing appropriate services. **Revenues**, excluding asset sales, bond proceeds and transfers, of \$74.4 million are expected to be 0.5% higher than 2018. Total revenues of \$77.3 million are expected to be 14.9% lower than 2018, primarily due no asset sales or debt financing budgeted for 2019 versus \$4.3 million of asset sales and \$8.2 million of debt financing in 2018, consistent with the City's 10-year capital program funding plan, as well as lower year-to-year transfers of \$1.4 million. **Expenditures** excluding transfers are expected to be \$76.9 million. Total expenditures of \$79.7 million are expected to be 13.4% lower than 2018, given lower capital expenditures, consistent with the City's 10-year capital improvement program. Total expenditures are budgeted to exceed total revenues by \$2.4 million, pursuant to City policy-permitted strategic draw-downs of excess reserves, for capital investment, other post-employment benefit (OPEB) reserve and housing trust expenditures, from the General, Insurance, Street, Equipment, Motor Fuel Tax, Tax Increment Financing, Sewer, Enhanced 911, Debt Service and Housing Trust Funds.

**General fund reserves** are projected to start 2019 at \$22.0 million and end 2019 at \$21.1 million, with a City policy-permitted strategic fund balance drawdown of \$0.9 million. General Fund Operating Revenues are expected to exceed General Fund Operating Expenditures by \$2.5 million. The combined \$3.4 million is expected to fund the following 2019 organizational objective investments: transfer to the police and fire pension funds of \$1.8 million for the part of the City's pension contribution sourced from state income taxes

# TRANSMITTAL LETTER

## 2019 BUDGET OVERVIEW



(\$1.7 million) and the portion of the City's property replacement tax shared with the public safety pensions (\$70,000); the City's actuarially-determined OPEB contribution of \$993,700, recommended by Generally Accepted Accounting Principles and supported by the City's rating agency; facility improvements of \$336,500, recommended by UGL Equis based on the City's Master Plan Facilities Conditions Assessment; and other capital improvements of \$186,000 for forestry EAB removal and planting (\$115,000), public safety equipment improvements (\$61,000) and Bike walk plan improvements (\$20,000). The facility capital investments are priority 1 improvements, which are significant updates to improve facilities for the purpose of life safety and health. Bike Walk HP2030 improvements are consistent with the City's Bike Walk HP2030 plan, which is a complete streets policy and non-motorized transportation plan for the City of Highland Park and is intended to improve safety and increase the use of non-motorized transit.

The City's **property taxes are less than 7% of a property owner's total tax bill.** The City diversifies its revenue stream and manages expenses to minimize the financial impact of City operations to its citizens. The budget includes a City total tax levy increase of \$971,900 given continued pressure to fund public safety pensions is draining resources away from support of City services and capital investment. This change is an impact of \$222 per year for an average \$500,000 household. Further discussion of the tax levy is included in the Budget Preparation Notes and Executive Summary sections.

**Staffing** is budgeted 1.11 full-time equivalent lower than 2018. Staffing has been relatively flat for five years and continues significantly lower than 15 years ago. The staffing decrease reflects the closure of Youth Services, resulting from alternate options for middle school students and decreasing enrollment. All City staff remain committed to providing responsive and high quality customer service.

**The budget document** meets the City's revenue, financial, budgetary and capital policies. The City's long-term plan includes balanced funds meeting or exceeding the City's fund balance targets over the 10-year period, with 10-year capital and capital funding shown in the Capital Section and five-year fund balance summaries shown in the respective Fund Sections. Given the development of 10-year fund balance estimates and continued inclusion of five-year fund balance estimates for the General, Water, Sewer, Parking, Streets/Other Capital and Debt Service Funds, the 2019 Budget was developed with an understanding of the impact of prior, current and future decisions on revenues, tax levy, operating expenditures, capital improvements and long-term financing. By looking to the future and simultaneously respecting the economic realities of the present, the 2019 Budget achieves admirable balance and policy adherence over the 10 years.

City staff provide a quarterly update on more than 150 major projects and initiatives that are underway and planned during the year. These initiatives are outside of the City's day-to-day operations, yet are founded on the City's priorities and organizational objectives. Highlights of significant 2018 projects and 2019 objectives are presented throughout the Budget document.

I am proud to oversee our organization consisting of 277 full time equivalent positions. We maintain the balanced and effective operation of a \$79.7 million operation pursuant to the City's mission. We protect public safety and provide public works for 30,000 residents in the 12.25 square miles that make up our municipality. We have an aggressive, yet achievable, business development strategic plan, working collaboratively with more than 900 registered businesses serving the Highland Park area. We serve as a municipal leader in environmental sustainability by proactively implementing sustainability initiatives to help protect the environment and the natural beauty of the community. We continue seeking opportunities for intergovernmental collaboration and public-private ventures for enhancing the City's operation and enabling provision of services and initiatives in a fiscally responsible manner. The City supports and embraces the community's robust cultural arts program, passionately engaged audiences, exceptional arts education and support for cultural arts from individuals and local businesses. The City maintains a large inventory of beautiful public art for the community to enjoy. Our City focuses on social wellbeing and human services by providing grant funding support to not-for-profit entities that provide human services to Highland Park

# TRANSMITTAL LETTER

## 2019 BUDGET OVERVIEW



residents. The City's commitment to human services and the arts exemplify our core priority of community vibrancy.

The budget document details \$8.9 million of continued capital improvements in 2019 with \$7 million dedicated to infrastructure investment. The continued investment in improving critical infrastructure is inclusive of design engineering for Green Bay Rd reconstruction (Central Ave to Clavey Rd), starting the STP-funded project on Clavey Road (US 41 to Green Bay Road), which will be completed in 2020; Clavey Rd bridge, and Park Ave West bridge; water and roadway improvements on Lincoln Place (Glencoe to Lincoln Avenue West); storm sewer and roadway upgrades on Tanglewood Court (Cul-De-Sac to Red Oak Lane); resurfacing of approximately four miles of City asphalt streets; removal and replacement of more than 300 sidewalk panels; and installation of more than 8,000 linear feet of sanitary sewer lining. The 2019 budget continues to support the City's infrastructure investment objective. The City has invested \$143 million in capital improvements over the last 10 years and, including the \$8.9 million of improvements budgeted for 2019, is planning an additional \$103 million of capital improvements over the next 10 years.

The first three sections of the budget document, Organization and Services, Budget Process and Structure, and Executive Summary provide background information on the City; the City government; its mission, objectives, services and structure; the budget development process and budget summaries. A one-page Budget Recap immediately follows this Transmittal Letter, as well as a more extensive Budget Brief at the beginning of the Executive Summary section. These two documents provide high level overview of the detailed budget information that the City provides throughout the document.

The annual budget development would not have been possible without the teamwork of City departments, the professional leadership of Finance Director Julie Logan and the dedication of the Finance team. Most importantly, the Mayor and City Council are recognized for their strategic vision and commitment to planning and setting financial policy of the City in a responsible and prudent manner.

An electronic copy of this document is posted on the City's website ([www.cityhpil.com](http://www.cityhpil.com)). Budget presentations were conducted according to the Budget Timeline on page 21, with an electronic copy of all presentations posted on the City's website. Should you have questions regarding the information presented in this document, please contact Finance Director Julie Logan at 847-926-1020 / [jlogan@cityhpil.com](mailto:jlogan@cityhpil.com) or me at 847-926-1000 / [gneukirch@cityhpil.com](mailto:gneukirch@cityhpil.com).

Sincerely,

A handwritten signature in black ink that reads 'Ghida S. Neukirch'.

Ghida S. Neukirch  
City Manager

Senior Staff:

Larry Amidei, Fire Chief

Joel Fontane, Director of Community Development

Lou Jogmen, Police Chief

Ramesh Kanapareddy, Director of Public Works

Julie Logan, Director of Finance

Rob Sabo, Assistant City Manager

# CITY OF HIGHLAND PARK

## BUDGET RECAP



The mission of the City of Highland Park municipal government is to provide fiscally responsible, high-quality services through effective, transparent and collaborative governance.

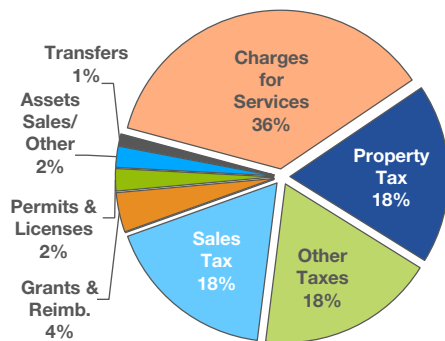
### The Budget Supports Our Priorities

**Fiscal Stability**  
**Public Safety**  
**Infrastructure Investment**  
**Community Vibrancy**

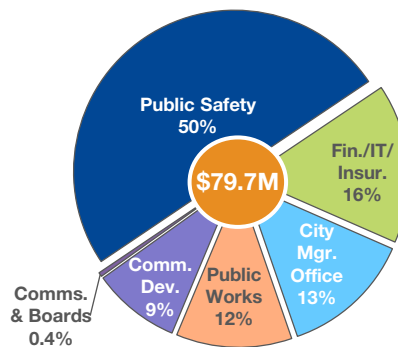
### The Budget Meets Our Goals

**Balanced Budget meeting Fund Balance Targets**  
**Revenue Diversification Minimizing Property Taxes**  
**Performance Measures and Productivity Indicators**  
**Cash Basis, Program Based, Line Item Detail**

### Where the Money Comes From



### Where the Money Is Spent



### Accreditation and Awards

**3 Nationally Accredited Agencies: Police, Fire & Public Works**  
**Award-Winning Budget & Audit Reports**  
**Aaa Credit Rating**

The City receives less than 7 cents of your property tax dollar in support of City services including:

- ✓ 24-hour Police and Fire Protection
- ✓ 24-hour Emergency Medical Response
- ✓ Water, Sewer, Streets, Lighting & Forestry
- ✓ Business Retention & Attraction
- ✓ Community Policing & Fire Education Programs
- ✓ Comprehensive Land Use Planning

### City Services By The Numbers

**305** Adopted Ordinances & Resolutions

**13** Major City Events

**900** Highland Park Business

**20,000+** Calls for Police or Fire Service

**4,229** Building Permits Issued  
**11,760** Inspections Performed

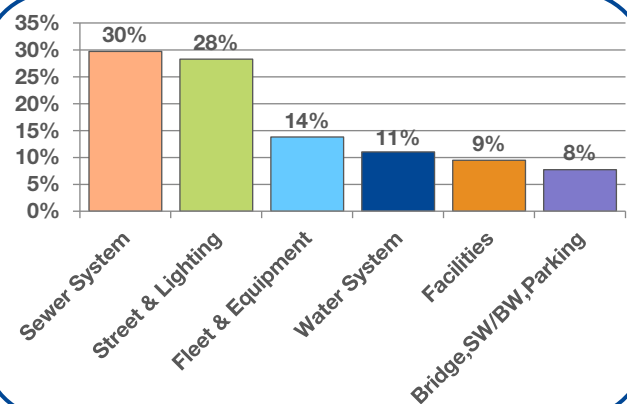
**239** Fulltime Equivalent Employees

**30** City Streets Repaired, Reconstructed or Overlaid

**24,000** Linear Feet of Sanitary Sewer Lining

### Capital Improvement Budget \$8.9 Million

Improvements to streets, bridges, sidewalks, bike walks, water system, sewer system, facilities and public safety and public works fleet and equipment, supported by \$0.7 million in grants toward capital investment.



# ORGANIZATION & SERVICES

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# PRINCIPAL OFFICIALS

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## City Council



**Nancy R. Rotering**  
Mayor



**Anthony E. Blumberg**  
Councilman



**Michelle Holleman**  
Councilman



**Daniel A. Kaufman**  
Councilman



**Alyssa Knobel**  
Councilman



**Adam Stolberg**  
Councilman



**Kim Stone**  
Councilman

# PRINCIPAL OFFICIALS

---

## Senior Staff



**Ghida S. Neukirch**  
City Manager



**Julie Logan**  
Director of Finance



**Larry Amidei**  
Fire Chief



**Lou Jogmen**  
Chief of Police



**Rob Sabo**  
Assistant City Manager



**Joel Fontane**  
Director of Community  
Development



**Ramesh Kanapareddy**  
Director of Public Works

# THE CITIZENS OF HIGHLAND PARK

Mayor and City Council

Corporation  
Counsel

City Manager

## City Commissions, Boards and Advisory Groups

Business and Economic  
Development Advisory Group  
Civil Service Commission / Board  
of Fire and Police Commissioners  
Cultural Arts Advisory Group  
Firefighters Pension Board  
Historic Preservation Commission  
Human Relations Advisory Group  
Joint Plan Commission  
Library Board of Trustees

Liquor Control Commission  
Natural Resources Advisory Group  
Plan and Design Commission  
Police Pension Board  
Sister Cities Foundation  
Housing Commission  
Senior Services Advisory Group  
Transportation Advisory Group  
Zoning Board of Appeals

Community  
Dev. Dept.

Public Works  
Department

Fire  
Department

Finance Dept.  
Treasurer

City Manager's  
Office

Police  
Department

Building

Planning

Engineering

Equipment  
Maintenance

Forestry

Streets &  
Storm Sewers

Transit

Water Distrib. &  
Sanitary Sewers

Water Purification  
& Production

Finance

Information  
Technology

Business  
Development

City Clerk

Communications

Human  
Resources

Senior Services



# MISSION, VALUES & ORGANIZATIONAL OBJECTIVES

**The mission of the City of Highland Park municipal government is to provide fiscally responsible, high-quality services through effective, transparent and collaborative governance.**

Four major priorities and organizational objectives guide the City of Highland Park's policy and direction for Fiscal Year 2019 – Fiscal Stability, Public Safety, Infrastructure Investment and Community Vibrancy. The City Council established the priorities based on public feedback and staff input. On a quarterly basis, City staff provide an update on more than 150 major projects and initiatives that are underway and planned throughout the year. The major projects are outside of the City's day-to-day operations, yet are based on the foundation of the four priorities. The major projects are presented by department and include a description of each initiative and estimated time frame for completion. The criteria for the City's programs, services and initiatives must meet the following objectives: 1) align with the City's core priorities; 2) serve the best interest of the City; 3) be achievable and sustainable; and 4) be financially viable. 5) Public-facing objectives and metrics shall be used to analyze project and program performance. The City shall continue to communicate about City activities and programs in order to facilitate transparent and interactive community engagement.

## FISCAL STABILITY

- Ensure that operations supporting the City's Aaa bond rating are maintained.
- Proactively analyze and prepare for a possible reduction of revenue from the State of Illinois.
- Explore cost-sharing, service redesign opportunities and appropriate staffing levels to ensure effective and fiscally responsible service delivery.
- Analyze and pursue new revenue sources and opportunities.
- Make contributions to the City's Pension Funds, meeting or exceeding actuarial recommendations.

## PUBLIC SAFETY

- Provide public safety services in line with the standards required for accreditation by the Commission for the Accreditation of Law Enforcement Agencies, the Commission on Fire Accreditation International, and the American Public Works Association.
- Increase public education, community relations and communications to enhance public safety.
- Provide consistent and fair enforcement practices.
- Enhance public safety and better serve the population by regularly evaluating shared service initiatives, pursuing new technology and exploring new opportunities.
- Proactively respond to public safety needs through expeditious responses proportionate to the incident.

## INFRASTRUCTURE INVESTMENT

- Prioritize and fund capital improvement plans based on infrastructure needs for streets, bridges, paths, sidewalks, street lighting, parking, ravine, water and sewer systems.
- Ensure municipal properties are structurally, functionally and aesthetically well maintained.
- Pursue infrastructure, bike and pedestrian safety and energy efficiency grants, along with joint bidding to reduce capital cost impacts.
- Continue implementing sustainability plan initiatives, including environmentally friendly governance; greenhouse gas emissions and water usage reduction; ecosystems improvement; and recyclable materials utilization.
- Ensure that public facilities and amenities are easily accessible for seniors and disabled individuals.

## COMMUNITY VIBRANCY

- Embrace the City being an inclusive and welcoming community.
- Conduct long-term vision and planning sessions to help guide future operational and planning efforts.
- Advance business development to foster a thriving business community by providing business retention, support and attraction efforts.
- Support human services and cultural arts needs, in coordination with local organizations and other agencies.
- Reduce the City's environmental impact by incorporating sustainable practices and procedures into operations and by enabling residents and businesses to increase their use of sustainable practices.
- Consider land use proposals with a focus on intensifying pedestrian access and connectivity Citywide.
- Promote the City's activities, events and pertinent information through public relations and accessible communications modalities including print publications, eNews, social media and the City website.

# CITY COMMISSIONS, BOARDS AND ADVISORY GROUPS

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The City of Highland Park has 18 commissions, boards and advisory groups with members appointed by the Mayor, with the consent of the City Council. The volunteer citizen commissions, boards and advisory groups of the City have been formed to assist the City Council in policymaking and applying existing regulations to business before the City Council. The Commissions serve one of two roles in the Highland Park governance structure: 1) a policy function by advising the City Council on new and existing policy or 2) a regulatory function by applying City ordinances to individual requests for action. The only two commissions with final approval authority are the Plan and Design Commission and the Zoning Board of Appeals. All residents may apply to serve on one of the City's commissions, boards and advisory groups.

The City also offers a student commissioner program in which high school juniors and seniors serve as non-voting members of the commissions. Student commissioners must be Highland Park residents and are appointed by the Mayor with the consent of the City Council. In addition, the Mayor may create volunteer task forces to recommend policy, to review matters of priority to the City Council and to plan special events.

In 2018, the City began undertaking a review of the City's commissions, committees and boards in order to increase public involvement, better align the groups with the City's priority of community vibrancy and better serve the public. The changes are reflected in the 2019 budget based on discussions that began in April, 2018. The Council will formally consider the policy changes in the fourth quarter of 2018.

Following are the City's 2019 commissions, boards, advisory groups and task forces:

## COMMISSIONS

- Historic Preservation Commission
- Housing Commission
- Joint Plan Commission
- Liquor Control Commission
- Plan and Design Commission

## BOARDS

- Board of Fire & Police Commissioners
- Firefighters Pension Board
- Library Board of Trustees
- Police Pension Board
- Sister Cities Foundation
- Zoning Board of Appeals

## ADVISORY GROUPS & TASK FORCES

- HP150 Task Force, in cooperation with community organizations and sister governments
- Senior Services Advisory Group
- Community Vibrancy Advisory Groups
  - Business & Economic Development
  - Cultural Arts
  - Human Relations
  - Natural Resources
  - Transportation
- Neighborhood Meetings
  - School District 113
  - Ravinia Festival



# CITY OVERVIEW & SOCIOECONOMIC INFORMATION



## HIGHLAND PARK BY THE NUMBERS

Population: 29,641

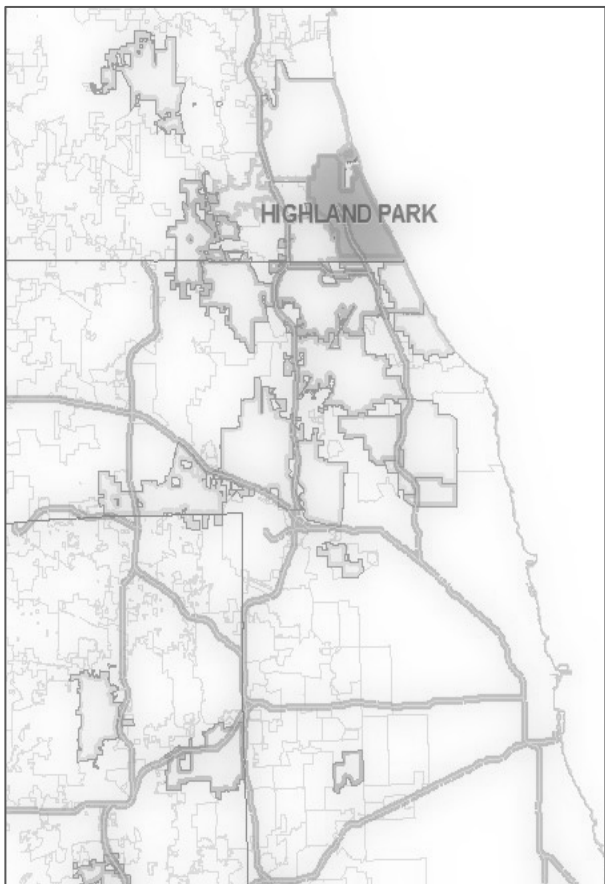
Area: 12.25 Square Miles

Median Home Value: \$534,500

Number of Households: 11,525

Average Household Size: 2.6 Persons

Median Household Income: \$130,355



## The City

The City of Highland Park encompasses an area of 12.25 square miles and is located in the heart of the North Shore along Lake Michigan. The City is located 26 miles north of Chicago's central business district and neighbors Lake Forest and Highwood to the north; Deerfield and Bannockburn to the west; and Northbrook and Glencoe to the south. The City's southern boundary is also the Lake County-Cook County boundary. The City's population estimate from the 2010 Census was 29,641.

The first settlers came to the area in 1845 and developed two villages, St. Johns and Port Clinton. In 1851, the first railroad tracks were laid (the present commuter rail line), with a depot located just south of Port Clinton and identified as Highland Park, in recognition of the area's dense woods, ravines and lakeview bluffs. In 1868, the Highland Park Building Company began planning construction of a village. In 1869, the City of Highland Park was incorporated with a population of 500 and an area slightly less than 2 square miles, including the St. Johns and Port Clinton areas. By 1891, two of the present four private country clubs in the City had been formed and the City's reputation as an exclusive residential area had been established. Annexations in the 1922-1926 period increased the City to an area of 12 square miles. After the most recent annexation of a portion of Fort Sheridan, the current area, as measured by the City's geographical information system, is 12.25 miles.

The opening of the Edens Expressway in the 1950's from Chicago to a termination point in Highland Park, contributed to a 51.9% population increase from 16,808 in 1950 to 25,532 at the 1960 Census, followed by a 26.4% increase to 32,263 at the 1970 Census, and a 5.1% decrease to 30,611 in 1980. Highland Park's population according to the 2000 Census, as amended, was 30,262, a decrease of 1.0% from the 1990 Census of 30,575 and was 29,763 at the 2010 Census, a decrease of 1.7% from the 2000 Census.

The City became a home-rule unit, when the 1970 Illinois Constitution was adopted, because it had a population in excess of 25,000. As a home-rule unit, the City has no tax rate or debt limits, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes.

In 2019, the City will celebrate its sesquicentennial anniversary. Representatives throughout the community

# ORGANIZATION AND SERVICES

## CITY OVERVIEW & SOCIOECONOMIC INFORMATION



have been planning a variety of activities and events in celebration of the milestone.

### GOVERNMENT SERVICES

The City is governed by a seven-member Council composed of a mayor and six council members elected on an at-large basis for four-year, staggered terms. Pursuant to a 1951 referendum, the City operates under the Council-Manager form of government with an appointed City Manager responsible for the administration of policy, set by the Mayor and Council, and day-to-day operations of the City. Of the City's 239 full-time positions, the firefighters, police officers, police sergeants and selected public works employees are currently represented by collective bargaining agreements.



The City has 27 facilities including parking decks, a water tower and various structures. Public safety was upgraded when the City-wide 911 telephone system was installed in 1977. An enhanced system automatically recording the street location of a telephone call was installed in 1993. The Fire Department operates from three fire stations, each of which has paramedics on duty with mobile intensive care units/ambulances. A boat is available for emergency use at all times. The City's Fire Department is one of 2,509 departments worldwide and one of only 14 in the State of Illinois to receive accreditation from the Commission on Fire Accreditation International.

The Police Department is structured to respond to emergency calls anywhere in the City within three minutes. The Police Department is one of 59 departments in the State of Illinois accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA). All uniformed police officers are trained to the level of first responders.

The City funds a significant list of social service activities for its senior citizens, operating a senior center featuring educational, cultural and social activities.

The Highland Park Public Library is a component unit of the City, administered by a nine-person Library Board appointed by the Mayor. The Library has approximately 697,000 volumes in circulation, consisting of 385,000 volumes, 72,000 audio recordings, 240,000 DVDs and videos. The number of current card holders is approximately 25,000. Additionally, the Library is available to active duty military personnel and families.

#### HIGHLAND PARK BY THE NUMBERS

- 7 Member City Council
- 239 Full-Time Staff Positions
- 18 Commissions and Advisory Groups
- 27 City-owned Facilities
- 3 Accredited Agencies
  - Police Department
  - Fire Department
  - Public Works Department

The City operates a fixed-route scheduled bus service, the Ravinia Festival Park-n-Ride bus program and a free Connector shuttle bus operation. Both the fixed-route and Park-n-Ride programs are operated by the City under a direct subsidy agreement from the Suburban Bus Division (PACE) of the Regional Transportation Authority. West Deerfield Township subsidizes a cab ride anywhere in the Township, for those senior citizens not near a bus route. Moraine Township operates a door-to-door van program for seniors and disabled residents.

### CITY WATER SYSTEM

The City draws water from Lake Michigan and is the sole source of supply for Highland Park, the adjacent Villages of Deerfield, Bannockburn and Lincolnshire, and the Glenbrook Sanitary





# ORGANIZATION AND SERVICES

## CITY OVERVIEW & SOCIOECONOMIC INFORMATION



District. The City has the capability to provide water, on an emergency basis, to Northbrook, Glencoe, Highwood and Lake Forest.

The City's water service area, including the City, is approximately 23 square miles and serves approximately 60,000 people. The service area includes some residential areas and growing office/commercial developments, the latter primarily in Deerfield and Lincolnshire. Overall, the City water plant can supply potable water to approximately 120,000 individuals.

### WATER PLANT BY THE NUMBERS

Serves 60,000 Customers Regionally  
23 Square Mile Service Area  
Rated at 30 Million Gallons per Day

## EDUCATION

The school districts serving Highland Park are independent units of government, not under the authority of the City. The majority of City residents are served by North Shore School District 112 (NSSD 112). Bannockburn School District 106 and Deerfield Public School District 109 also serve City residents. Township High School District 113 (THSD 113) provides secondary education for the children of City residents. The enrollment of the NSSD 112 is approximately 4,300. The THSD 113 enrollment is approximately 3,750. Higher education is provided by the College of Lake County, which is a two-year community college with an estimated enrollment of 18,091. City residents have access to public and private colleges and universities in the Chicago metropolitan area.

## RECREATION AND COMMUNITY SERVICES

The Park District of Highland Park is an independent unit of government, not under the authority of the City, providing City recreational facilities. An extensive array of public facilities, at over 700 acres of land in 44 park areas, feature an outdoor aqua park, which complements five miles of Lake Michigan beaches; a boat launch ramp; an 18-hole public golf course (Sunset Valley Golf Course); a miniature golf course; a driving range; an indoor ice skating rink; and an indoor tennis/racquetball facility.

The Highland Park Country Club (HPCC) was acquired by the City in 1993. The HPCC former golf course grounds were sold to the Park District in 2018 to be redeveloped into passive recreational areas. The HPCC building has been retained by the City and continues to offer banquet services. The building is being planned for future upgrades to possibly accommodate relocation of the Senior Center.

Ravinia Festival is the oldest and most programmatically diverse music festival in the country, presenting over 140 separate events from June through September. The venue has presented a wide array of classical and popular music, Ravinia has three distinct concert venues: The Pavilion, which seats 3,400; the Martin Theatre, the 850-seat, arts-and-crafts chamber hall that dates back to Ravinia's original 1904 construction; and the state-of-the-art, 450-seat Bennett Gordon Hall, home to Ravinia's Steans Music Institute—an on-campus conservatory. Bennett Gordon Hall presents approximately a dozen indoor concerts between October and May. There is also the lawn, where up to 12,500 ticket-buyers can enjoy music under the stars. Ravinia features a full-service Dining Pavilion and food carts throughout the park. Ravinia offers a variety of educational programs under the umbrella REACH\*TEACH\*PLAY serving 85,000 people in Cook and Lake counties annually. As a not-for-profit, about 60 percent of the annual funding to run Ravinia is raised through ticket sales; the rest comes from private donations. Ravinia pays for the City services it uses, such as police staffing at concerts, and donates five percent of ticket revenues to the City of Highland Park each year.



Located in the adjacent Village of Glencoe on 385 acres, the Chicago Botanic Garden serves the adjoining communities and the North Shore area. Over 1 million people visit the Botanic Garden annually. It received museum accreditation from the American Association of Museums in 1986 and is a member of the Association of Science-

# ORGANIZATION AND SERVICES

## CITY OVERVIEW & SOCIOECONOMIC INFORMATION



Technology Centers. It is the only major botanic garden in Northern Illinois and is open all year, seven days a week for jogging, hiking and seasonal floral displays.

Highland Park Hospital, which is located in the City, is a not-for-profit corporation whose parent corporation, Northshore University HealthSystem, also owns a 30,000 square foot medical office building at the hospital complex and two immediate care centers in nearby communities.

### HISTORIC PRESERVATION

The City is empowered to designate local historic landmarks by a locally-adopted preservation ordinance. This local landmark designation affords properties more protection than the State or National programs. Once a property is locally designated, any exterior alteration, construction, demolition or removal requiring a building permit is reviewed by the Highland Park Historic Preservation Commission.

The City has a wealth of historically and culturally significant properties, with 152 individual properties and four historic districts listed on the National Register. To date, 131 properties have been designated as local landmarks. The City strives to preserve its distinctive historic, architectural and landscape characteristics.

### SUSTAINABILITY

The City of Highland Park serves as a municipal leader in environmental sustainability by proactively implementing sustainability initiatives to help protect the environment and the natural beauty of the community. The City's extensive environmental initiatives are based on the City's Sustainability Plan, which spans three years, is updated regularly and is on the City's website, along with current sustainability initiatives and past sustainability successes. Highland Park achieved SolSmart Bronze designation in 2018. SolSmart is designed to recognize communities that have taken steps to address local barriers to solar energy, making it cheaper and easier for solar customers to invest in solar energy. The League of American Bicyclists recognized the City of Highland Park in 2018 as a "Bronze" level Bicycle Friendly Community, in national recognition of the community's outstanding efforts to encourage bicycling in Highland Park.

The City works with its sister governments and local partners including NSSD 112, THSD 113, the Library, the Township, the Park District and Highland Park Hospital, to reduce environmental impacts on a regional level through quarterly Highland Park Green Alliance meetings. The City regularly seeks opportunities and pursues actions to protect the environment through varied projects and initiatives, including air quality, land use and protection of water resources.

### ARTS AND HUMAN SERVICES

The City has an active arts community, in part, due to its ongoing support for the arts and its acquisition and maintenance of a \$1.8 million 20-piece public art collection. Additional Public Art is owned by the Park District, the Public Library and private owners. The City supports the arts by subsidizing a grant program and through collaboration with The Art Center and local arts organizations to promote and recognize Highland Park art and artists. In 2015, the City Council approved the Cultural Arts Strategic Plan, providing direction to the City for the promotion and enhancement of the arts as a matter of City practice and throughout the community as a whole.

The City is dedicated to providing human services for residents of all ages. Since 1976, the City has operated a Senior Center, serving the City's senior population with health, recreational, cultural, educational and counseling services. The City is home to multiple human services organizations with missions to help improve the lives of residents in need of services.

# ORGANIZATION AND SERVICES

## CITY OVERVIEW & SOCIOECONOMIC INFORMATION



### SOCIOECONOMIC INFORMATION

While primarily a residential community, there are three main commercial areas in the City: the Central Business District (CBD), the Skokie Corridor and the Ravinia Business District. Sales tax receipts provide 17% of City Revenue.

Highland Park has always had a thriving downtown business district. The City has utilized tax increment financing (TIF) districts to fund public improvements, including utility, street, streetscape, and infrastructure improvements in the Skokie Corridor District and the Ravinia Business District. The Ravinia TIF is on-going.



In 2017, the City of Highland Park engaged a consultant to conduct a TIF Eligibility Study and provide a Redevelopment Plan for the Briergate Business District. The consultant determined that the Briergate Business District is TIF eligible and that the designation of the Briergate TIF District is appropriate. Based on the TIF eligibility study, the Briergate Business District TIF was established in 2017 to support the cost of infrastructure improvements for the Briergate area in conjunction with funds collected for this purpose through Special Service Areas (SSA) #18. Future improvements could include curb, gutter, storm sewers, lighting, streetscape and parking.

The City has three SSAs for attracting and promoting business. An SSA is an economic development initiative to provide for funding from property owners for a wide range of special or additional services and/or physical improvements in a defined geographic area. The City's SSAs are located in the CBD, Ravinia and Briergate Business Districts. While the Briergate SSA primarily funds infrastructure improvements, the Ravinia District and CBD SSA fund marketing, events and beautification. The CBD SSA is administered by the Downtown Highland Park Alliance.

The City works to attract and retain businesses through a variety of incentive mechanisms. Its Sales Tax Rebate Program assists new businesses investing a minimum \$250,000 in capital investment and generating a minimum \$1,000,000 in annual sales tax dollars or existing businesses investing a minimum \$75,000 in capital improvements and generating a minimum \$1,000,000 in annual sales tax dollars. The City also features the Small Business Façade Improvement Program, providing a financial incentive to property owners and local businesses for improving the look and functionality of their property or business.

The City is home to a variety of events such as the Port Clinton Art Festival, the Chamber Sidewalk Sale, the Ravinia Farmers Market, Food Truck Thursdays, the Annual Arbor Day Celebration, Independence Day festivities and the annual holiday tree lighting event, which offer fun opportunities for residents and visitors to attend family-friendly events within the City's business districts. Such events are strategically located to build awareness of the City's businesses and to generate foot traffic. The City hosts an annual Business Summit, bringing business leaders together to provide updates on City activities, seek feedback and provide networking.

### EMPLOYMENT

Major employers include Highland Park Hospital (1,200), NSSD 112 (750) and Ravinia Festival (690). A table of principal employers located in the City is included in the Appendix section. The unemployment rate for the City (3.5%) continues to be below the County (4.2%) and the State (4.3%) levels, as of June, 2018. (Source: Illinois Department of Employment Security; U.S. Bureau of Labor Statistics)

# ORGANIZATION AND SERVICES

## CITY OVERVIEW & SOCIOECONOMIC INFORMATION



### HOUSING

The U.S. Census Bureau five-year estimated values reported that the median value of the City's owner-occupied homes was \$534,500. This compares to \$246,700 for Lake County and \$174,800 for the State of Illinois. (Source: U.S. Bureau of the Census).

### INCOME

The U.S. Census Bureau five-year estimated values reported that the City had a median household income of \$130,355. This compares to \$79,886 for Lake County and \$59,196 for the State of Illinois. According to the U.S. Census Bureau, a household consists of all people who occupy a housing unit regardless of relationship. (Source: U.S. Bureau of the Census).

A 10-Year History of the City's demographics is included in the Appendix section.

### RETAIL ACTIVITY

A 10-Year History of the City's sales tax is included in the Executive Summary section.

The State statutes allow home rule municipalities to increase sales tax at a minimum of 0.25%. The last increase was enacted in 1995 at a rate of 0.50%. Effective January 1, 2003, the City increased its home rule municipal sales tax rate to 1.00%. The additional revenue funds capital improvements, abatement of debt service for capital improvements and provision of City services.



The City of Highland Park values efficient, transparent and effective public communication. The City strives to increase open two-way communication both internally and externally, enable strong and consistent messages that reinforce and reflect the goals of our community, and strengthen community problem-solving to provide residents complete, accurate and timely information.

The City uses a multitude of communication platforms and strategies to reach the public. While the website remains the City's primary communication tool to the public, the Highlander is an essential tool used by the City to distribute information to residents. The Highlander is the City's newsletter that is produced monthly and mailed to every property in Highland Park, as well as posted on the City's web site. Public meetings, including City Council, Committee of the Whole, Plan and Design Commission and Zoning Board of Appeals are videotaped at City Hall and then made viewable on the City's website. The City is very active on social media, primarily Facebook. Additionally, the City sends e-newsletters and e-alerts for public safety. In all, the City aims to reach its residents, businesses and visitors on a wide array of platforms.



The following are platforms and tools used by the City to communicate with the public. The City encourages the public to find the City on each of these platforms and engage in two-way communication.

**PUBLIC MEETINGS** Find the next public meeting at [www.cityhpil.com/MeetingsCalendar](http://www.cityhpil.com/MeetingsCalendar).

**EMAIL** Find staff emails at [www.cityhpil.com/directory](http://www.cityhpil.com/directory).

**PHONE** Find staff phone numbers and department contact numbers at [www.cityhpil.com/directory](http://www.cityhpil.com/directory).

**IN PERSON** Find staff at City Hall, the Public Services Building (Public Works and Community Development Departments), the Police Department, the Fire Department and the Senior Center.

**WEBSITE** The City's website serves as the primary mode of communication with the public. The website features a citizen request tracker which allows the public to submit service requests to the City from anywhere and at any time using a mobile device or computer. Find it at [www.cityhpil.com](http://www.cityhpil.com).

**HIGHLANDER** Published 11 months out of the year, this community newsletter is mailed directly to all residences and businesses located within City limits. The Highlander contains information from the City, School Districts, the Park District and the Library.

**E-NEWSLETTERS** The City publishes a weekly eNews, providing important information to residents. The City also issues Public Safety Alerts and a bi-weekly Business Development eNews. Sign up at [www.cityhpil.com/signup](http://www.cityhpil.com/signup).

**PRESS RELEASES** The City issues more than 60 press releases on an annual basis. Receive these through the City's eNews or by visiting the City's website at [www.cityhphil.com](http://www.cityhphil.com).

**FACEBOOK** Find the City on Facebook at [www.facebook.com/HighlandParkIL](http://www.facebook.com/HighlandParkIL).

**TWITTER** Find the City on Twitter at [www.twitter.com/CityHPIL](http://www.twitter.com/CityHPIL).

**YOUTUBE** Find the City on YouTube at [www.youtube.com/user/CityHPIL](http://www.youtube.com/user/CityHPIL).

**PUBLIC ACCESS CHANNELS** Watch public access programming and government programming on Highland Park's two channels, Channel 10 and 19.

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# BUDGET PROCESS & STRUCTURE

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# BUDGET PROCESS

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The City of Highland Park's budget is a management and planning tool for how the City should best use its resources to benefit City residents. The City, naturally, has a limited pool of resources that it can utilize to provide the services, as defined by the City's major priorities and organizational objectives. It is with that understanding that City Staff provide recommendations and the Mayor and the City Council make decisions on which items should be included in the Annual Budget.

Each year, the City forecasts the expenditures and revenues it will realize in the upcoming year. The resulting formalized document is known as the City's Annual Budget. The budget is constantly monitored throughout the year to determine whether the City is spending more or less than its revenues. The City then makes adjustments to its spending in order to ensure the budget is in balance at the end of the year.

Each year, the Mayor, the City Council, and City staff work together to develop the Annual Budget. While the Budget is being created, all parties must make decisions on how to utilize the limited revenues that the City receives in order to produce the greatest benefits for City residents. The Budget serves as an outline for how the monies that come into the City of Highland Park should be spent to maintain and improve the City, while providing high quality services to residents.

The budget development process is an annual journey with activities spanning approximately eight months, generally from the second quarter through the fourth quarter. It begins with a strategy and policies workshop discussion between the Mayor, the City Council and City Senior Staff in the second quarter, on major priorities, organizational objectives and budget guidelines.

Next, the actual results for the first two quarters of the current fiscal year and an updated projection of revenues and expenditures for the entire year are presented to the Mayor and City Council. Senior Staff prepares and distributes a preliminary revenue estimate, along with departmental expenditure targets for the upcoming fiscal year, based on the revenue projections. This information is communicated to expanded staff at a Budget Kickoff meeting. In July and August, departments prepare requested operating and capital budgets for the upcoming fiscal year. In August, the City Manager and Finance Director conduct budget meetings with each department to review requested personnel, operating and capital budgets. A proposed budget is prepared and the City Manager meets with Senior Executive Staff to review the document and to consider potential budget adjustments.

As part of the budget process, the City, along with its government partners, hosts several neighborhood meetings to obtain feedback from the public on their concerns and suggestions. The City hosts these neighborhood meetings to encourage conversations with the City Council, City Staff and other government agencies.

The City Council typically conducts a minimum of four budget workshops, in addition to the strategy/policies and current year financial review workshops. The first workshop includes discussion of revenue estimates, proposed changes in taxes and fees, a proposed property tax levy, a facilities update and a proposed 10-year capital improvement program with funding plan. The next series of workshops allow the City Council to review the proposed budget and to give direction to staff. Copies of the proposed budget are made available for public inspection in the City Clerk's Office, Finance Department and on the City web site. A public hearing is conducted and the budget, along with its enabling Ordinance, is presented to the City Council for adoption in late November or early December. Based on the adopted budget, a property tax levy is proposed by staff for adoption by the City Council in December. Amendments to the adopted budget, which increase the total expenditures of any department or fund, require City Council approval by the adoption of a budget amendment Ordinance. Transfers of appropriations between accounts may be approved by the City Manager, provided the transfer does not increase the total budget of any department or fund.

A Budget Timeline immediately follows this Budget Process document. It is recommended that all subsections of the Budget Process and Structure section, as well as the City Policies and Glossary of Funds, Terms and Acronyms included in the Appendix be read along with this Budget Process document.

# BUDGET TIMELINE

Each year's budget process is unique and requires flexibility in terms of scheduling. The following chart illustrates the schedule for development of the 2019 Budget:

Description	Date	A	M	J	J	A	S	O	N	D
Neighborhood Meeting 1 of 6	04/18/2018									
Budget Schedule; Vision & Mission; Long-Term Strategic Goals & Strategies; Budgetary Policies	04/25/2018									
Neighborhood Meetings 2 – 6	04/26/2018 05/07/2018 05/23/2018 06/04/2018 06/21/2018									
2019 Budget Kickoff Meeting for Staff	06/14/2018									
Mid-Year 2018 Financial Summary	07/23/2018									
Partner Agencies 2019 Operating & Capital Requests (Commissions, Art Center, Other Special Requests)	07/31/2018									
2019 Revenue Estimates, Fee Changes, Tax Levy Pensions, OPEB, 10-Year Capital and Funding, Facilities, Library Operating & Capital Budget	08/27/2018									
Proposed 2019 Budget Overview	09/24/2018									
Proposed 2019 Budget Review of Departments and Commissions: <ul style="list-style-type: none"> <li>City Manager's Office</li> <li>Finance Department</li> <li>Police Department</li> <li>Fire Department</li> <li>Public Works Department</li> <li>Community Development</li> </ul>	10/15/2018 & 10/29/2018									
Proposed Budget to Council Proposed Budget to City's Website	11/05/2018 11/06/2018									
2018 Tax Levy Estimate	11/13/2018									
2019 Budget Public Hearing	11/13/2018									
Council Meeting Packet Distributed Containing: <ul style="list-style-type: none"> <li>Amendments to Proposed 2019 Budget</li> <li>Annual Fee Resolution</li> <li>Capital Improvement Program</li> <li>Current Year Budget Amendment Ordinance</li> <li>Final Budget Document</li> </ul>	11/16/2018									
Approval of: <ul style="list-style-type: none"> <li>2019 Annual Budget, as Amended</li> <li>Annual Fee Resolution</li> <li>Capital Improvement Program</li> <li>Current Year Budget Amendment Ordinance</li> <li>City Liability &amp; Workmen's Comp Insur. Prem.</li> </ul>	11/26/2018									
2018 Property Tax Levy Public Hearing	11/26/2018									
Adoption of 2018 Property Tax Levy	12/10/2018									



# BUDGET SECTIONS

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The budget document is organized into thirteen sections to present information in an easily useable manner.

**Transmittal Letter:** The Transmittal Letter provides the City Council and the public with a general summary of the most important aspects of the budget, along with the views and recommendations of the City Manager.

**Organization and Services:** The Organization and Services section provides an overview of the City of Highland Park, as well as its mission statement and City values and objectives. The section includes a list of principal officials, an organizational chart, a list of commissions, committees and boards, and a communications overview.

**Budget Process and Structure:** This section provides general information on how the budget was developed, including a timeline and its general format.

**Executive Summary:** This section presents a budget brief, total revenues, total expenditures, fund balances, a long range plan, commentary on revenue highlights, sales tax trends, a property tax summary, the City's annual fee resolution, a five-year history of sources and uses of funds, and operating indicators.

**Personnel Summary:** This section provides an overview of City personnel, historical staffing levels, a summary of budgeted positions, budgeted full-time positions by title, the City's compensation plan and employee demographics.

**General Fund Summary and Detail:** This section provides more in-depth financial, organizational and staffing information for the City's chief operating fund at the fund, department, and division levels, including a current and five-year fund balance summary, an overview, organizational chart, strategic goals, long range goals, accomplishments, staffing, budget variances, revenue detail and expenditure detail.

**Capital Budget:** This section presents the planned investments in the long-term assets of the City, along with funding and capital asset statistics. The Capital Improvement Plan provides a listing of capital projects over a 10-year horizon with estimated funding sources. All major funds containing capital have been balanced to 10 years at or above the City's minimum fund balance targets, even if only a five-year fund balance summary is shown in the applicable fund Section.

**Other Government Funds:** This section provides more in-depth financial, organizational and staffing information for the City's Multi-modal Transportation Fund, Special Revenue Funds, Debt Service Fund and Other Government Funds. Information is presented at the fund, department and division levels, including a current balance summary, an overview, organizational chart, strategic goals long range goals, accomplishments, staffing, budget variances, revenue detail, and expenditure detail.

**Enterprise Funds:** This section provides more in-depth financial, organizational and staffing information for the City's Water, Sewer, Parking and Highland Park Country Club funds. Information is presented at the fund, department and division levels, including a current and five-year balance summary, an overview, organizational chart, strategic goals long range goals, accomplishments, staffing, budget variances, revenue detail and expenditure detail.

**Internal Service Funds:** This section includes financial and operational information for funds that finance and account for facility/equipment repair/maintenance and benefit insurance services that are designated to other departments within the City. The funds generate revenue through the annually budgeted expenditures within the departments that utilize those services.

**Fiduciary Unit:** This section presents information and operating information for the City's Housing Trust Fund.

**Component Unit:** This section presents financial information for the Highland Park Library.

**Appendix:** This section includes supporting data for the budget, including city-sponsored events; total revenue and total expenditure detail; City information on demographics, employers, taxpayers and property tax history; City policies; and a glossary of funds, terms and acronyms.

# ACCOUNTING, BUDGETING AND FUND STRUCTURE

## REQUIREMENTS

Every municipality, such as the City of Highland Park, prepares, adopts and operates with a budget. The budget includes both operating and capital funding and costs. As a best practice, the City develops a 10-year plan for long-term capital purchases and funding, included in the Capital Section, as well as 10-year estimates of fund balances for the General, Water, Sewer, Streets/Other Capital, Multi-Modal Transportation, Debt Service and Parking Funds, with five-year estimates of these fund balances shown in the Fund Sections, to project past, current, and future decisions and assumptions on long-term fund balance. Each year, the 10-year plan is updated to integrate a new year of capital and to project new Budget impact on long-term Fund Balance.

## ACCOUNTING BASIS

The City operates under an accounting standard called fund accounting. Budget projections for revenues and expenditures are typically made within general categories by fund. The funds of the City are grouped into three fund types, as follows.

**Government Funds** - use the modified accrual basis of accounting whereby revenues are recognized when they are “measurable and available” and expenditures are recorded when the related fund liability is incurred. Governmental funds usually account for tax-supported activities.

- **General Fund** - the chief operating fund, includes financial transactions not accounted for in another fund. For the City, this includes the operations of Public Safety, Public Works, Community Development and Administrative functions.
- **Capital Project Funds** - are used for the acquisition of capital assets other than those specified by enterprise funds (street improvements and significant facility projects).
- **Special Revenue Funds** - these funds are used to account for resources that are statutorily or administratively restricted for specific purposes.
- **Debt Service Fund** - payment of principal and interest on long-term debt other than those specified by enterprise funds (street improvements and significant facility projects).

**Proprietary Funds** - use the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds are used to account for business-type activities.

- **Enterprise funds** - these funds are used to account for operations that are financed and operated in a manner similar to business enterprises (water, sewer, and parking).
- **Internal Service Fund** - the financing of special activities and services performed by a department to other departments on a cost-reimbursement basis (information technology, public safety and public works fleet/equipment and employee benefits insurance).

**Fiduciary Funds** - assets held by the City as trustee or agent for individuals, private organizations and other governmental units (Affordable Housing Trust, Police and Fire Pension Trust Funds).

The basis of accounting for fund transactions is dictated by the specific type of fund utilized by the City. The modified accrual basis of accounting is followed by all governmental funds (i.e., General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds) and agency funds. The Enterprise Funds, Internal Service Funds and Pension Trust Funds follow the accrual basis of accounting.

## BUDGETARY BASIS

A cash basis budget is adopted each year for all funds of the City, with the exception of the Foreign Fire Insurance Tax, Fire Pension, Police Pension and General Deposit funds. The funds subject to appropriation are included on the City’s Fund Structure document immediately following this Basis of Accounting and Budgeting document. Please refer to the Glossary of Funds, Terms and Acronyms for fund descriptions.

# ACCOUNTING, BUDGETING, AND FUND STRUCTURE



## ACCOUNTING VS. BUDGET BASIS

Some of the key differences between the City's budgetary and accounting bases include:

- **Retirement of debt principal** is budgeted as an expenditure but is reported as a reduction in liability for accounting purposes;
- **Capital expenditures** are budgeted as an expenditure but are reflected as additions to fixed assets for accounting purposes, if they meet the City's capitalization threshold; and
- **Transfers** to assigned General Fund balance, to meet future OPEB obligations, are budgeted as expenditures, but are not reported on the City's operating statement for financial reporting purposes.

## FUND STRUCTURE

**A fund** is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Highland Park, like other governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City are divided into three categories: governmental funds, enterprise funds and fiduciary funds. All funds are included in this budget document and are appropriated by the City Council. As noted earlier in this document, all appropriated funds are prepared on a cash-basis for budgeting purposes. During the City's annual audit, final adjustments may be made to properly account for modified or full accrual accounting based upon the fund type.

**Governmental funds** focus on the near-term inflows and outflows of spendable resources. The majority of the City's business is accounted for in Governmental Funds including the General Fund, the Multi-modal Transportation Fund and the Special Revenue Funds: Motor Fuel Tax Fund, Enhanced 911 Fund, Public Safety Pension Levy Fund and Environmental Sustainability Fund. Other governmental funds include the Debt Service Fund which is established to pay the principal and interest due on long-term debt. Additionally there are two Capital Project Funds: Capital Projects – Facilities Fund and Capital Projects – Streets Fund. These funds provide resources for the design and construction of capital projects, as well as the procurement of long-term assets.

**Proprietary funds.** The City maintains two types of proprietary funds – four enterprise funds and two internal service funds.

- **Enterprise funds** are used to report the business-type activities the City engages in and charges fees designed to recover the cost of the provided services. The Water Fund, Sewer Fund and Parking Fund are included in this grouping.
- **Internal service funds** finance and account for services and commodities that are provided to all City departments. In turn the revenues generated in these funds generally are derived from the departments which they serve through their budget, and are then transferred to the internal service funds. The internal service funds that the City of Highland Park utilizes include the Equipment Repair and Maintenance Fund for Fleet and Information Technology and the Insurance Fund for employee benefit insurance. The Finance Department works closely with all of the departments to develop these budgets and allocate charges for service to each department.

**Fiduciary Funds.** The City acts as the fiduciary for the Police and Fire Pension Funds, and the Housing Trust Fund. The Police and Fire Pension Funds are supported by employee and City contributions and are established as single-employer funds. The funds are managed by pension boards and are not available to support the City's programs. Civilian personnel working in excess of 1000 hours per year are covered by the Illinois Municipal Retirement Fund (IMRF), a multi-employer, defined benefit plan. The City sends the employer and employee contributions directly to IMRF.



# FINANCIAL POLICIES AND BUDGETARY GOALS

The City of Highland Park has adopted various revenue, debt, reserve and budget policies, which provide guidance for managing the City in a fiscally responsible manner. The policies are located in their entirety in the Appendix.

## FINANCIAL POLICIES

- **Debt Policy – Page 408**

The Debt Policy governs how, when and why debt is used. The City limits long-term debt to only those capital improvements that cannot be financed from current revenues. The City of Highland Park does not use long-term debt to fund operating programs. An asset must have an estimated useful life of at least ten years to be funded from bond proceeds.

- **Investment Policy – Page 411**

This policy provides guidelines for investing City funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

- **Purchasing and Capitalization Policy – Page 417**

The purpose of this policy is to provide comprehensive purchasing and fixed asset policies and procedures as guidance to the City of Highland Park's operating departments in procuring goods and services, as well as tracking fixed assets. Competitive bidding is required for purchases over \$25,000, except for professional services, which are generally contracted through a Request for Proposal. For purposes of reporting fixed assets in the City's financial statements, a threshold of \$5,000 is used.

- **Other Post-Employment Benefits (OPEB) Policy – Page 418**

This policy provides guidelines for the City's compliance with Governmental Accounting Standards Board Statement. As a best practice for fiscal stability, the City Council has determined that it is in the City's best interest to plan for this future obligation by setting aside funds annually as assigned fund balance in the General Fund.

- **Sales Tax Rebate Policy – Page 418**

This policy provides guidelines for the City's consideration of sales tax rebates for new and existing sales tax producing City businesses.

- **Tax Increment Financing Policy – Page 418**

This policy provides guidelines for the City's consideration of TIF districts.

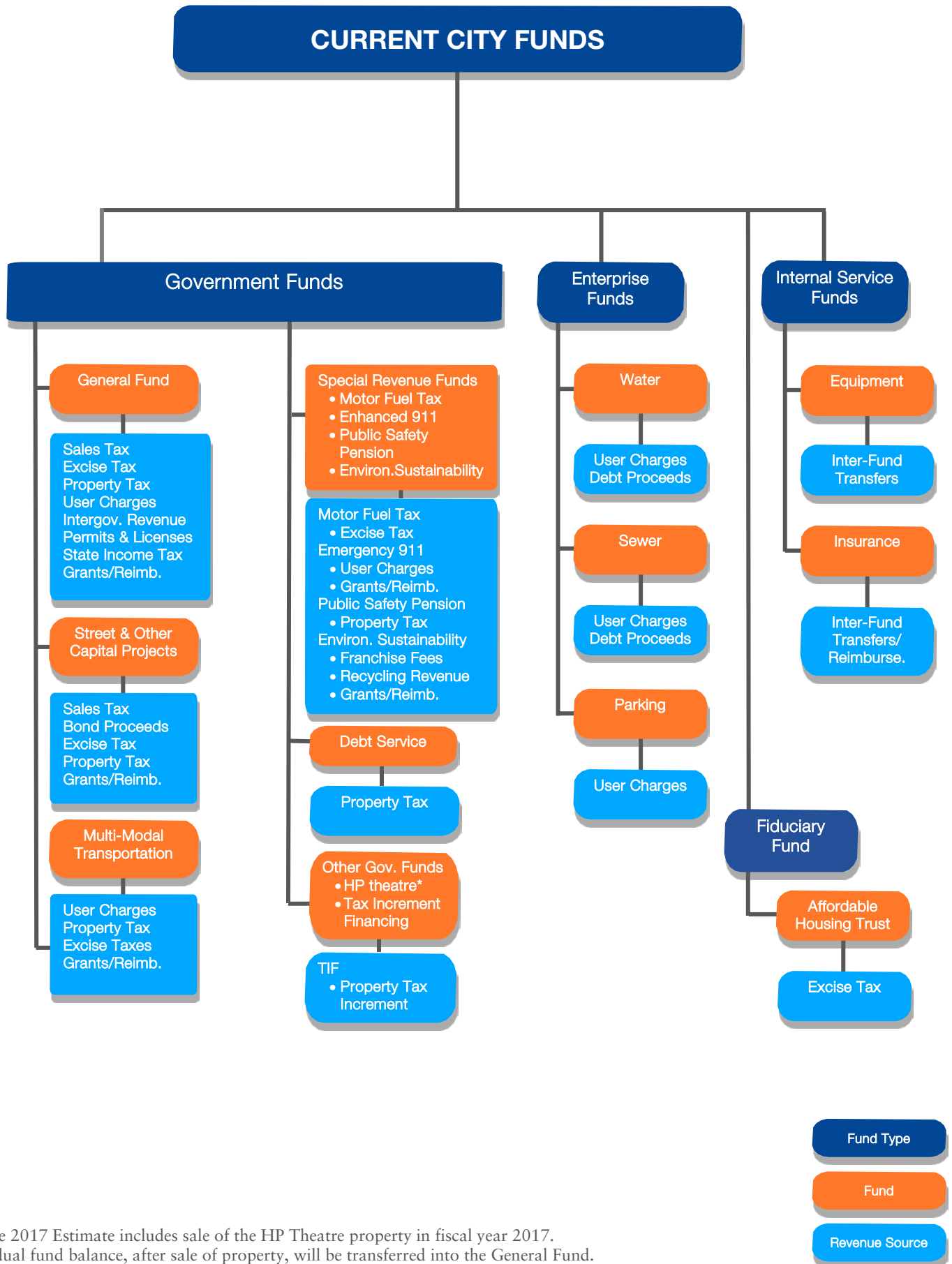
- **Fund Balance Policy – Page 418**

This policy establishes the appropriate level of fund balance for each budgeted fund of the City. It is City policy to only use fund balance for strategic capital improvements or as a temporary stop-gap to bridge a deficit. Reserves are not used to balance the budget.

## BUDGETARY GOALS

- **Operating Budget and Revenue Goals – Page 419**

- **Line Item/Program.** Budget requests are prepared by operating departments on a line item basis, with the budget document prepared on a program basis.
- **Cash Basis.** Prepare an annual cash basis budget for all funds of the City, with the exception of the Foreign Fire Insurance Tax, Fire Pension, Police Pension and General Deposit funds, allowing for implementation of City Council's priorities and organizational objectives.
- **Structural Balance.** Achieve structural balance between revenues and expenditures to ensure that desired service levels are provided on a sustained basis.
- **Minimum Fund Balances.** Achieve revenue stabilization by budgeting and maintaining minimum fund balances according to established targets.
- **Revenue Diversification.** Maintain a broad-based, well-diversified portfolio of revenues with an appropriate balance of property taxes, excise taxes and user fees.
- **Performance Measures.** Incorporate performance measurement / productivity indicators when possible.
- **Long-term.** As part of the development of the annual budget, forecast long-term revenue and expenditures for the City's primary operating funds, with long-term defined as 10 years into the future for major funds containing capital and five years into the future for all other funds.



\*-The 2017 Estimate includes sale of the HP Theatre property in fiscal year 2017.  
Residual fund balance, after sale of property, will be transferred into the General Fund.

# ACCOUNT NUMBERS

Account numbers identify the fund, type of account, department, division, general revenue and expenditure category, and type of purchase. Expenditure account numbers look like this:

111	02	011	5101
Fund	Department	Division	Line Item

The first three digits (111) indicate the fund.

111. – General Fund	211. – Parking Fund
121. – Multi-Modal Transportation Fund	212. – Water Fund
122. – Motor Fuel Tax Fund	214. – Sewer Fund
124. – E911 Fund	221. – Insurance Fund
126. – Foreign Fire Insurance Fund	222. – Equipment Maintenance & Replacement Fund
127. – HP Theatre Fund	311. – Police Pension Fund
128. – Public Safety Pension Levy	312. – Fire Pension Fund
129. – Environmental Sustainability Fund	321. – Housing Trust Fund
131. – Debt Service Fund	331. – Guaranteed Deposit Fund
141. – Capital Project Fund	401. – General Fixed asset Account Group
143. – Tax Increments Financing Capital Projects Fund	402. – General Long Term Liability Group

The fourth and fifth digits (01) indicate the department.

XXX.01 – City Manager’s Office	XXX.06 – Public Works
XXX.02 – Finance	XXX.07 – Facilities
XXX.03 – Police	XXX.08 – Transit
XXX.04 – Fire	XXX.09 – Commissions
XXX.05 – Community Development	

The third grouping of numbers (011) indicates the division within a department.

XXX.01.001 – City Council	XXX.05.024 – Planning Division
XXX.01.002 – City Manager’s Office Administration	XXX.06.025 – Public Works Administration
XXX.01.003 – Human Resources	XXX.06.026 – Engineering
XXX.01.004 – Communications	XXX.06.064 – Forestry
XXX.01.005 – Youth Services	XXX.07.027 – Building Maintenance
XXX.01.006 – Senior Services	XXX.09.055 – Board of Fire and Police
XXX.01.007 – City Clerk	Commissioners
XXX.01.008 – Legal	XXX.09.042 – Business and Economic Development
XXX.01.009 – Business & Economic Development	Commission
XXX.02.010 – Insurance Plans	XXX.09.046 – Cultural Arts Commission
XXX.02.011 – Finance Department	XXX.09.044 – Design Review Commission
XXX.03.013 – Police Administration	XXX.09.039 – Historic Preservation Commission
XXX.03.014 – Records/Communication	XXX.09.041 – Housing Commission
XXX.03.015 – Patrol	XXX.09.043 – Human Relations Commission
XXX.03.016 – Investigations	XXX.09.040 – Plan and Design Commission
XXX.03.017 – Extra Jobs	XXX.09.047 – Natural Resources Commission
XXX.03.018 – Traffic/Community Service	XXX.09.045 – Ravinia Festival Commission
XXX.04.019 – Fire Administration	XXX.09.050 – Transportation Commission
XXX.04.020 – Emergency Medical Services	XXX.09.049 – Zoning Board of Appeals
XXX.04.021 – Prevention and Education	XXX.06.062 – Streets & Sidewalks
XXX.04.022 – Suppression and Training	XXX.08.036 – Transit
XXX.05.023 – Building Division	XXX.08.037 – Transit Ravinia

# ACCOUNT NUMBERS

## EXPENDITURE AND REVENUE



XXX.03.067 – E-911 Services  
 XXX.01.110 – HP Theatre  
 XXX.01.052 – Environmental Sustainability  
 XXX.02.068 – Debt Service  
 XXX.02.072 – Parking Enforcement  
 XXX.06.073 – Parking Maintenance  
 XXX.06.074 – Parking Capital Improvements  
 XXX.06.075 – Water Production  
 XXX.06.076 – Water Distribution  
 XXX.06.077 – Water Meters  
 XXX.06.078 – Water Capital Improvements  
 XXX.06.061 – Storm Sewer

XXX.06.063 – Sanitary Sewer  
 XXX.01.080 – Employee Health and Dental Plans  
 XXX.01.082 – Wellness Program  
 XXX.02.085/091 – Information Technology  
 Maintenance/Replacement  
 XXX.03.087/088 – Police Equipment  
 Maintenance/Replacement  
 XXX.04.089/090 – Fire Equipment  
 Maintenance/Replacement  
 XXX.06.083/084 – Public Works Equipment  
 Maintenance/Replacement  
 XXX.05.094 – Housing Trust Fund

The first two digits in the fourth grouping of numbers (XXX.XX.XXX.51XX) indicates the expenditure category.

### 5XXX - Personnel

51XX – Salaries and Wages

52XX – Employee Benefits

### 6XXX – Operating Expenses

61XX – Professional Services

62XX – Materials & Services

63XX – Utilities

64XX – Internal Services

65XX – Supplies

66XX – Minor Capital

### 7XXX – Capital Outlay

71XX – Capital

### 8XXX – Debt Service and Taxes

81XX – Debt Service

82XX – Taxes

### 9XXX – Reserves and Transfers

91XX – Reserves & Contingencies

92XX – Operating Transfers

The last two numbers in the string indicate the object within the category. In this case, 5101 is Full-Time Labor,

Revenue accounts are not associated with a department or division and look like this:

111	02	101	1001
Fund	Department	Category	Sub-Category

The revenue account categories are as follows:

101 – General Taxes

102 – Permits

103 – Licenses

104 – Fines and Forfeitures

105 – Charges for Services

106 – Reimbursements and Grants

201 – Rental Income

202 – Investment Income

203 – Sale of Assets

204 – Contributions and Donations

205 – Transfers In



# BUDGET RESPONSIBILITY

Preparing, managing and evaluating the budget on an annual basis is no easy feat. It takes a professional team of Council Members and City staff to oversee and manage the complexities of this budget on a year-to-year basis. The following list identifies the individuals and departments responsible for each budget area in the budget year 2019. These individuals are the subject matter experts and manage all aspects of each operating budget and fund.

## BUDGET GUIDELINES

Budget Guidelines and Approval  
Budget Development Process

Mayor and City Council  
Ghida Neukirch, City Manager  
and Julie Logan, Finance Director

## GENERAL FUND DEPARTMENTS

City Manager's Office  
Finance Department  
Police Department  
Fire Department  
Community Development  
Public Works Department

Rob Sabo, Assistant City Manager  
Julie Logan, Finance Director  
Lou Jogmen, Police Chief  
Larry Amidei, Fire Chief  
Joel Fontane, Community Development Director  
Ramesh Kanapareddy, Public Works Director

## COMMISSIONS AND BOARDS

Board of Fire & Police Commissioners  
Business & Economic Development Advisory Group  
Cultural Arts Advisory Group  
Historic Preservation Commission  
Housing Commission  
Human Relations Advisory Group  
Joint Plan Commission  
Liquor Control Commission  
Natural Resources Advisory Group  
Pension Board (Police and Fire)  
Plan and Design Review Commission  
Ravinia Festival Neighborhood Meetings  
Transportation Advisory Group  
Zoning Board of Appeals

City Manager's Office  
City Manager's Office  
City Manager's Office  
Community Development  
Community Development  
City Manager's Office  
Community Development  
City Manager's Office  
City Manager's Office  
Finance Department  
Community Development  
Community Development  
Public Works  
Community Development

## OTHER CITY FUNDS

Multimodal Transportation Fund  
Motor Fuel Tax Fund  
Enhanced 911 Fund  
Public Safety Pension Levy  
Environmental Sustainability Fund  
Debt Service Fund  
Highland Park Theater Fund  
Tax Increment Financing Fund  
Water Fund  
Sewer Fund  
Highland Park Country Club (closed fund)  
Parking Fund  
Equipment – Maintenance & Replacement Fund  
Insurance Fund  
Housing Trust Fund

Public Works  
Public Works  
Police Department  
Finance Department  
City Manager's Office  
Finance Department  
City Manager's Office  
Community Development & Finance Department  
Public Works  
Public Works  
City Manager's Office  
Police Department & Public Works  
Police Dept., Fire Dept., Public Works, Finance  
City Manager's Office  
Community Development

# BUDGET PREPARATION NOTES

The Budget Preparation Notes (Notes) include contextual information, design guidelines and significant assumptions which were developed during the budget process and direct the understanding of the City's Budget for 2019. The Notes do not include reference to all funds. If the Executive Summary and/or the Fund Balance Summary and related documents within the Fund sections of the Budget Document are considered sufficient for a good understanding of a Fund budget, additional comments may not be included in these Notes.

## PROPERTY TAX LEVY

- The City's property tax levy includes individual levies for operations, public safety pension funding, road capital improvements and debt service. The City's 2018 property tax levy, for collection in 2019, reflect an increase of \$971,900 given continued pressure to fund public safety pensions is draining resources away from support of City services and capital investment. This change is an impact of \$222 per year for an average \$500,000 household. The City's 2018 property tax levy also includes a reallocation among City funds to properly pay for expenditures in each fund. The debt service portion of the property tax levy is higher given a reallocation within the total property tax levy back from the General Fund to the Debt Service Fund to pay for debt service. In prior years, the City temporarily reallocated property tax levy from the Debt Service Fund to the General Fund to pay for service and capital costs incurred in the General Fund.
- The Library's 2018 tax levy is 86% of the Library's 2019 total revenue and includes combined funding for operations, capital and debt service. The Library's 2018 property tax levy, for collection in 2019, reflects a \$46,700 (1%) increase over the Library's prior year property tax levy, which is an impact of \$13 per year for an average \$500,000 household. The City and Library have a Memorandum of Understanding, which started in 2013, providing for an additional annual capital levy, if requested, to be managed by the City, starting with the 2014 budget and adjusting each year in accordance with the American City and County Municipal Cost Index. See the Component Unit – Library section for further information related to the Library's property taxes.
- A Property Tax Summary is included in the Executive Summary Section. Additional Property Tax information is included in the Appendix.

## CAPITAL BUDGET AND CAPITAL FUNDING

- The City's 2019 Capital Budget is \$9 million and is focused on Fiscal Stability, Public Safety, Infrastructure and Community Vibrancy. A project list and discussion are included in the Transmittal Letter, Budget Brief and Capital Budget sections.
- Infrastructure capital improvements budgeted in the Street/Other Construction, Water and Sewer Funds reflect an inflation factor that is in line with the average increase in the County Construction Cost Index as rated by American City and County. The index targets the local government, derived from asphalt, concrete and other prices more suited for projects performed at a local municipal level.
- Funding for the \$8.9 million of capital includes the following funding sources. A detailed list of funding sources is included in the Capital Budget section.

<b>\$8.9 million</b>	<b>2019 Budgeted Capital Funding</b>
\$3.8 million	Home rule sales, property and motor fuel taxes
\$3.1 million	User charges and other related revenue
\$1.3 million	Strategic fund balance drawdown of excess reserves
\$0.7 million	Grants and reimbursements



# BUDGET PREPARATION NOTES



## GENERAL FUND (111)

- General Fund Revenues are budgeted 13.5% lower in 2019 versus the 2018 Estimate, primarily due to the changes below. Excluding these changes, other General Fund Revenue is budgeted \$106,700 higher than the 2018 Estimate.
  - Revenue from Sale of Assets/Other Revenue is \$4.3 million lower, significantly due to no asset sales planned for 2019 vs. the sales of the Karger Center and Highland Park Country Club green in 2018.
  - Charges for Services are \$1.4 million lower, significantly due to a \$1 million transfer into the General Fund in 2018, for the payment of capital improvements, from a strategic drawdown of excess reserves in the Debt Service Fund. A transfer is not budgeted for 2019.
- The City regularly reviews fees to ensure revenues are appropriate to fund the cost of providing the City's high level of services. The 2019 Budget includes the following fee changes:
  - Administrative hearing fee is changed from \$40 to \$50, after having no fee change in 17 years since the fee was established in 2001. This fee exists to offset hearing system service costs and is assessed on most citations with a finding of liability, excluding red light camera violations.
  - Changes in specific citation minimums and flat fees for specific citations, along with an administrative fee of \$50 per citation, as highlighted in the Annual Fee Resolution included in this budget document. The changes are primarily due to aligning the fees with state statutes. The flat fee citation allows payment without administrative hearing appearance.
  - Liquor license fees:
    - Fees which were changed based on comparable local municipality survey include:
      - Application fee is changed from \$200 to \$250.
      - Renewal application processing includes a new \$100 fee to offset processing costs.
      - Class S-2 fee is changed to \$1,550.
    - Fees which were changed based on out-of-date fees include:
      - Class D fee is changed from \$25 to \$35, given there has been no fee increase in 40 years and consistency with raffle license fee.
      - Class PD fee is changed from \$250 to \$350, given there has been no fee increase in 23 years.
    - Application late fee is changed from \$250 to \$350 to encourage timely application submission compliance.
  - New overweight truck permitting fees, to help mitigate localized pavement deterioration caused by these loads, are detailed below:

Overweight (maximum gross weight, in pounds)	Single Trip	Round Trip	Quarterly	Annual
80,000+	\$ 50.00	\$ 95.00	\$ 190.00	\$ 760.00
100,000	\$ 60.00	\$ 115.00	\$ 230.00	\$ 920.00
120,000	\$ 70.00	\$ 135.00	\$ 270.00	\$ 1,080.00
150,000	\$ 80.00	\$ 155.00	\$ 310.00	\$ 1,240.00
>150,000	\$ 90.00	\$ 180.00	\$ 360.00	\$ 1,440.00
Over Dimensional	Single Trip	Round Trip	Quarterly	Annual
14'W, 14'6" H, 110' L	\$ 25.00	\$ 45.00	\$ 90.00	\$ 360.00
> 14'W, >14'6"H, >110'L year-over-year	\$ 50.00	\$ 95.00	\$ 190.00	\$ 760.00

# BUDGET PREPARATION NOTES



- The City expects operating revenues will exceed operating expenditures by \$2.5 million, while total expenditures will exceed total revenues by \$0.9 million, given a strategic drawdown of excess fund balance. The combined \$3.4 million is expected to fund the following 2019 budgeted expenditures:
  - Transfer to the police and fire pension funds of \$1.8 million for the part of the City's pension contribution sourced from state income taxes (\$1.7 million) and the portion of the City's property replacement tax shared with the public safety pensions (\$70,000).
  - The City's actuarially-determined OPEB contribution, recommended by Generally Accepted Accounting Principles and supported by the City's rating agency. The annual contribution for 2019 is \$993,700.
  - Facility improvements of \$336,500, recommended by UGL Equis based on the City's Master Plan Facilities Conditions Assessment.
  - Other capital improvements of \$186,000 for forestry EAB removal and planting (\$115,000), public safety equipment improvements (\$61,000) and Bike walk plan improvements (\$20,000).
- The 2019 Budget includes salary and merit increases consistent with the City's compensation plan and collectively-bargained agreements. Staffing is budgeted 1.11 full-time equivalent lower than 2018. Staffing has been relatively flat for five years and continues significantly lower than 15 years ago. The staffing decrease reflects the closure of Youth Services, resulting from alternate options for middle school students and decreasing enrollment. All City staff remain committed to providing responsive and quality customer service. The budgeted staffing includes the following staffing changes, which were included after an ongoing review of vacancies as they occur.

2019 General Fund Staffing Changes
Removal of One City Manager's Office Full-Time Administrative Clerk
Addition of One Full-Time City Manager's Office Administrative and Customer Service Specialist
Removal of Four Full-Time Administrative Finance Clerks
Addition of Four Full-Time Finance and Customer Service Specialists
Removal of One Full-Time Senior Administrative Finance Clerk
Addition of One Full-Time Senior Finance and Customer Service Specialist
Removal of One Full-Time Police Secretary
Addition of One Full-Time Police Records Clerk
Removal of One Full-Time Manager of Information Systems
Addition of One Full-Time Manager of Information Technology
Removal of One Full-Time Manager of Youth and Senior Services
Addition of One Full-Time Manager of Senior Services
Removal of One Full-Time Youth and Senior Services Program Coordinator
Addition of One Full-Time Senior Services Program Coordinator
Removal of 1.11 Full Time Equivalent Youth Workers

## SPECIAL REVENUE AND OTHER GOVERNMENT FUNDS

### Motor Fuel Tax Fund (122)

- This fund is required to demonstrate legal compliance with the receipt of motor fuel tax proceeds from the State of Illinois. The funds are transferred to the Street Improvements Capital Projects and the Multi-modal Transportation Funds as a partial funding source for the eligible capital improvements outlined in the 10-Year Capital Improvement Program (CIP). The transfer in 2019 includes the anticipated receipts in 2019 and \$145,300 of strategic fund balance drawdown of excess reserves.

# BUDGET PREPARATION NOTES



## Public Safety Pension Levy Fund (128)

- This fund accounts for the property tax levy required to fund police and fire pension costs. It is City policy to fund the public safety pension funds to meet statutory obligations, and at a higher level, when funds are available. The City funds the pension contributions from a combination of property tax levy, partial state income tax receipts, partial proceeds from the sale of assets when available, and other revenue sources, as identified, with a goal of minimizing the impact to the taxpayer. The funds are remitted directly to the respective pension boards, who by State Statute maintain full control over the investment of the funds. The City's pension contribution policy is described in further detail in the Public Safety Pension Levy Fund section.
- The 2019 budget is flat with 2018 and includes a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund), \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund) and \$70,000 is from personal property replacement tax. The \$8.1 million funds the City's actuarially determined contribution of \$5.7 million and additional contribution of \$2.4 million, with a goal of minimizing the long-term City contribution cost.

## Environmental Sustainability Fund (129)

- This fund includes dedicated revenue sources for sustainability efforts. The City worked with a consultant to develop a Sustainability Plan, which was used to identify the objectives listed in the 2019 budget. The consultant adds value to the work of staff by incorporating environmental objectives into the City's projects and proposals. The consultant also assists in the identification of related grants and grant inventory.

## Debt Service Fund (131)

- Debt service reflects the repayment of principal and interest for those capital projects that were funded through general and special obligation debt, other than debt payable from special assessments and debt issued for and serviced by a governmental enterprise, such as the Water, Sewer and Parking Funds. The 2019 Budget reflects the continuance of debt service payments on outstanding debt financing.

## Highland Park Theatre Fund (127)

- There are no 2019 budgeted revenues or expenditures for the Highland Park Theatre, as the property was sold in September 2017, following a thoughtful and comprehensive review process.

## TIF Projects Fund (143)

- The 2019 Budget provides funds for improvements consistent with redevelopment plans approved for each applicable Tax Increment Financing (TIF) District. The City's TIF Districts include the Briergate TIF District originated in 2017 and the previously existing Ravinia Business. The 2019 budget of \$450,000 funds contractual services for the Ravinia TIF district, including expenditures for the request for proposals and contract award for streetscape design and street light construction documents, then subsequent installation of street lights within the Ravinia Business District. There are no investments budgeted in 2019 for the Briergate TIF District.

## ENTERPRISE FUNDS

### Water Fund (212)

- The Water Fund is used to account for the operation, maintenance, and improvement of (1) the City's Water Treatment Plant, which provides potable water for the City's resident and neighboring community customers, (2) the pipelines that carry water throughout the City's water distribution system, and (3) more than 10,500 meters throughout the City's water distribution system. These activities are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

# BUDGET PREPARATION NOTES



- The City has a uniform water service agreement with the municipal customers of Deerfield, Lincolnshire, Bannockburn and the Glenbrook Sanitary District with a term spanning years 2008 through 2033. Section 7 of the agreement defines the method in which the water rate assessed to both contract and residential customers is determined. The agreement calls for an annual adjustment in the water rate each January 1, to ensure the financial sustainability of the fund, based on a water rate pricing model. The base water rate of \$2.116 per 100 cubic feet is adjusted for meters and billing services for Highland Park residential customers and for an export surcharge for municipal contract customers. The 2019 total rate of \$2.603 for Highland Park residential customers represents a \$0.339 increase per 100 cubic feet of water over the 2018 rate of \$2.263. This rate equates to an approximate \$70 annual financial impact for a typical 4-member household. The water rate continues to be one of the lowest in the Chicagoland area. A survey of comparable municipal water rates is included in the Water Fund section. The 2019 Budget water rate is included in the annual fee resolution, along with corresponding conservation based rates. Conservation rates will be in effect from January 1 through December 31.
- In addition to an operations budget, the 2019 Budget includes \$1 million of capital improvements, including Lincoln Place (Glencoe to Lincoln Avenue West); starting the STP-funded project on Clavey Road (US 41 to Green Bay Road), which will be completed in 2020; and other water system improvements, funded by user charges, reimbursements and other revenue.

## Sewer Fund (214)

- The Sewer Fund is used to account for the operation, maintenance, and improvement of the City's 163-mile storm water collection system and the City's 120-mile sanitary sewer collection system. These activities are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.
- City Council previously approved a phase-in plan of rate adjustments in the base fee over time, to ensure long-term financial sustainability in the Sewer Fund. The plan was based on long-term rate projections developed by staff and an analysis of comparable municipal rates. The final rate adjustments under this plan occurred in 2018 with no rate changes budgeted for 2019.
- In addition to an operations budget, the 2019 Budget includes \$2.7 million of capital improvements, including \$1.4 million of Storm Sewer improvements and \$1.3 million of Sanitary Sewer improvements, financed by user charges, reimbursements and other revenue, as well as \$105,200 of strategic fund balance drawdown from excess reserves.

## Parking Fund (211)

- The Parking Fund is used to account for the operation, maintenance, and improvement of City-owned parking areas, which are predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises. In addition to an operations budget, the 2019 Budget includes \$30,000 of capital improvements for maintenance or repair of parking lots and decks.

## INTERNAL SERVICE FUNDS

### Equipment Maintenance/Replacement Fund (222)

- The Equipment Maintenance and Replacement Fund finances and accounts for equipment maintenance services furnished to other programs within the City, as well as to accumulate reserves to finance the scheduled replacement of vehicles, equipment and computers.
- Expenditures in this fund reflect replacement schedule recommendations included in the City's 10-Year Capital Improvement Program. Budgeted expenditures for 2019 include replacement of five Police vehicles; replacement of three Police patrol vehicle arbitrator recording systems; replacement Public



# BUDGET PREPARATION NOTES



Works vehicles and equipment; year one of two-year funding for replacement the City's enterprise resource planning (ERP) system; City-wide technology security and routine technology upgrades.

## Insurance Fund (221)

- The Insurance Fund provides resources for the City's health and dental insurance program, a reserve account for workers' compensation claims filed prior to May 1, 2002, and the City's wellness program. The 2019 Budget includes an increase in Contractual Services due to anticipated increased insurance costs.

## ALL FINANCIAL DATA

- Numbers in the budget document are rounded to the nearest \$100. When numbers are presented in rounded format, the totals may appropriately not add-up by the rounding factor, when either (1) there are few items to add to the total and/or (2) many of the items which add to the total are near ½ of the rounding factor.

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# EXECUTIVE SUMMARY

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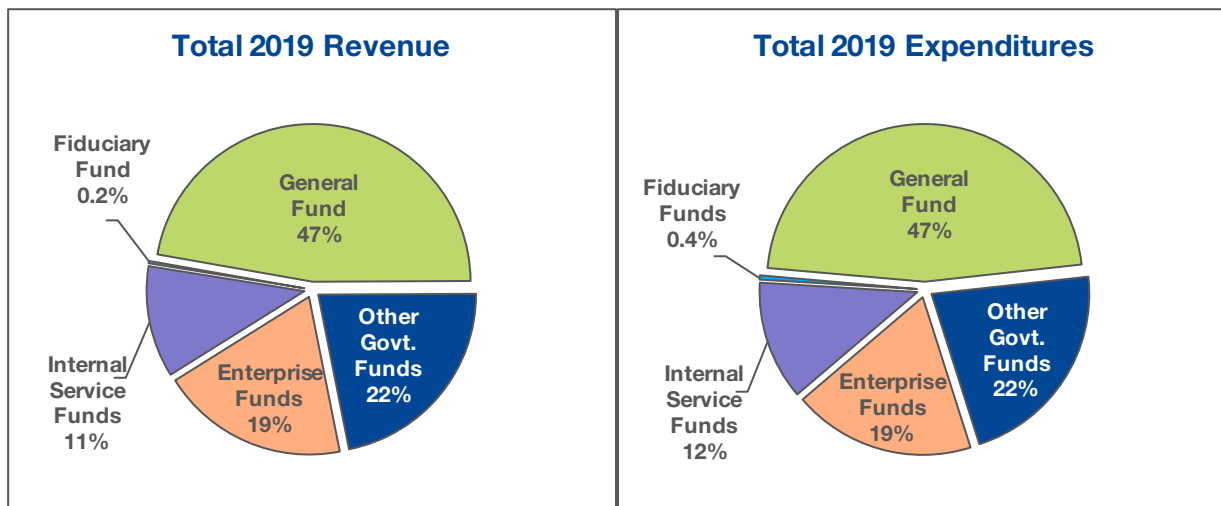
# BUDGET BRIEF

## The Fiscal Year 2019 Annual Operating Budget for the City of Highland Park is balanced.

The budget reflects the commitment of the Mayor, the City Council and the City Staff to fiscal stability, public safety and continued investment in the City's infrastructure, while supporting this vibrant community.

**Revenues**, excluding asset sales, bond proceeds and transfers, of \$74.4 million are expected to be 0.5% higher than 2018. Total revenues of \$77.3 million are expected to be 14.9% lower than 2018, primarily due to no asset sales or debt financing budgeted for 2019 versus \$4.3 million of asset sales (Karger Center and the Highland Park Country Club) and \$8.2 million of debt financing in 2018, consistent with the City's 10-year capital program funding plan, as well as lower year-to-year transfers of \$1.4 million, given a 2018 \$1 million transfer into the General Fund from the Debt Service Fund for facilities capital improvements and lower transfer into the General Fund from the Enhanced 911 Fund for public safety capital improvements, based on 2018 strategic fund balance drawdowns of excess reserves. Other changes include a \$971,900 increase in property tax revenue, which is an impact of \$222 per year for an average \$500,000 household, given continued pressure to fund public safety pensions is draining resources away from support of City services and capital investment and a \$1 million increase in water revenue from a water rate increase of \$0.339 per 100 cubic feet of water over the 2018 rate, equating to an approximate \$70 annual financial impact for a typical 4-member household, to ensure the financial sustainability of the fund; net of \$798,300 lower capital reimbursements, \$490,900 lower Housing Trust Fund revenue and lower building permit revenue \$244,300.

**Expenditures** excluding transfers are expected to be \$76.9 million. Total expenditures of \$79.7 million are expected to be 13.4% lower than 2018. Year-to-year changes include \$12.9 million lower capital due to \$6.3 million lower Street improvements and \$4.2 million lower facility and equipment improvements, and \$2.4 million lower Water and Sewer improvements, consistent with the City's 10-year capital improvement program; and \$1.5 million lower transfers for capital improvements; net of \$0.9 million higher contractual services for insurance costs, internal service charges for public safety vehicles, business development for Central Business District Special Service Area funding and Cultural Arts/Human Relations grant and HP150; \$0.7 million higher personnel costs due to salary adjustments, based on bargaining unit contractual requirements and the City's compensation plan; and \$0.5 million higher debt service expenditures, consistent with the City's debt service schedule.



	Total 2019 Revenue	Increase / (Decrease) '19 Bud. vs. '18 Est.		Total 2019 Expenditures	Increase / (Decrease) '19 Bud. vs. '18 Est.	
		Dollar	Percent		Dollar	Percent
General Fund	36,456,700	(5,692,100)	-13.5%	37,365,600	(873,800)	-2.3%
Other Govt. Funds	16,971,300	(6,678,000)	-28.2%	17,411,000	(7,674,200)	-30.6%
Enterprise Funds	14,881,300	611,700	4.3%	14,887,900	(2,275,200)	-13.3%
Internal Service Funds	8,838,000	(1,310,300)	-12.9%	9,718,800	(1,691,200)	-14.8%
Fiduciary Fund	182,100	(490,900)	-72.9%	344,500	215,800	167.7%
<b>Total City</b>	<b>77,329,400</b>	<b>(13,559,600)</b>	<b>-14.9%</b>	<b>79,727,800</b>	<b>(12,298,700)</b>	<b>-13.4%</b>



# TOTAL BUDGET BRIEF



**A Balanced Operating Budget** is presented, with Operating Revenues expected to exceed Operating Expenditures by \$11.8 million. Total expenditures are budgeted to exceed total revenues by \$2.4 million, pursuant to City policy-permitted strategic draw-downs of excess reserves, for capital investment, other post-employment benefit (OPEB) reserve and housing trust expenditures, from the General, Insurance, Street, Equipment, Motor Fuel Tax, Tax Increment Financing, Sewer, Enhanced 911, Debt Service and Housing Trust Funds.

Fund	Operating			Debt/Capital/Transfers		Total Net
	Revenue	Expenditure	Net	Revenue	Expenditure	
General	36,456,700	(33,972,300)	2,484,400		(3,393,300)	(908,900)
Multi-Modal Transp.	4,505,100	(4,100,000)	405,100		(220,000)	185,100
Motor Fuel Tax				755,100	(900,400)	(145,300)
Enhanced 911	596,500	(26,300)	570,200		(589,000)	(18,800)
Public Safety Pension				6,270,000	(6,270,000)	
Environmental Sustain.	135,000	(89,600)	45,400		-	45,400
Debt Service				1,324,600	(1,329,200)	(4,600)
Street Improvements				3,051,400	(3,436,500)	(385,100)
TIF Fund	333,600	(450,000)	(116,400)			(116,400)
Water	9,194,500	(3,983,100)	5,211,400	-	(5,155,200)	56,200
Sewer	4,880,400	(1,829,300)	3,051,100		(3,156,300)	(105,200)
Parking	806,400	(634,900)	171,500		(129,000)	42,500
Equipment	3,452,600	(2,660,500)	792,100		(1,032,700)	(240,600)
Insurance	5,385,300	(6,000,700)	(615,400)		(25,000)	(640,400)
Housing Trust Fund	182,100	(344,500)	(162,400)			(162,400)
<b>Grand Total</b>	<b>65,928,200</b>	<b>(54,091,200)</b>	<b>11,837,000</b>	<b>11,401,100</b>	<b>(25,636,600)</b>	<b>(2,398,500)</b>

**General fund reserves** are projected to start 2019 at \$22.0 million and end 2019 at \$21.1 million, with a City policy-permitted strategic fund balance drawdown of \$0.9 million. General Fund Operating Revenues are expected to exceed General Fund Operating Expenditures by \$2.5 million. The combined \$3.4 million is expected to fund the following 2019 organizational objective investments: transfer to the police and fire pension funds of \$1.8 million for the part of the City's pension contribution sourced from state income taxes (\$1.7 million) and the portion of the City's property replacement tax shared with the public safety pensions (\$70,000); the City's actuarially-determined OPEB contribution of \$993,700, recommended by Generally Accepted Accounting Principles and supported by the City's rating agency; facility improvements of \$336,500, recommended by UGL Equis based on the City's Master Plan Facilities Conditions Assessment; and other capital improvements of \$186,000 for forestry EAB removal and planting (\$115,000), public safety equipment improvements (\$61,000) and Bike walk plan improvements (\$20,000). The facility capital investments are priority 1 improvements, which are significant updates to improve facilities for the purpose of life safety and health. Bike Walk HP2030 improvements are consistent with the City's Bike Walk HP2030 plan, which is a complete streets policy and non-motorized transportation plan for the City of Highland Park and is intended to improve safety and increase the use of non-motorized transit.

The City's **property taxes are less than 7% of a property owner's total tax bill**. The City diversifies its revenue stream and manages expenses to minimize the financial impact of City operations to its citizens. The budget includes a City total tax levy increase of \$971,900 given continued pressure to fund public safety pensions is draining resources away from support of City services and capital investment. This change is an impact of \$222 per year for an average \$500,000 household. Further discussion of the tax levy is included in the Budget Preparation Notes and Executive Summary sections.

**Staffing** is budgeted 1.11 full-time equivalent lower than 2018. Staffing has been relatively flat for five years and continues to be significantly lower than 15 years ago. The staffing decrease reflects the closure of Youth Services, resulting from alternate options for middle school students and decreasing enrollment. All City staff remain committed to providing responsive and high quality customer service.

# TOTAL BUDGET BRIEF



**Rate adjustments** are included in the Water and General Funds to ensure sustainability of these services. The resulting fees and fines, after adjustment, are consistent with or lower than comparable local municipalities. The rate adjustments are highlighted in the Annual Fee Resolution included in the Executive Summary and described in the Budget Preparation Notes included in the Budget Process and Structure section.

**Fund Balances** meet the minimum fund balance targets for all funds.

**The budget document** meets the City's revenue, financial, budgetary and capital policies. The City's long-term plan includes balanced funds meeting or exceeding the City's fund balance targets over the 10-year period, with 10-year capital and capital funding shown in the Capital Section and five-year fund balance summaries shown in the respective Fund Sections. Given the development of 10-year fund balance estimates and continued inclusion of five-year fund balance estimates for the General, Water, Sewer, Parking, Streets/Other Capital and Debt Service Funds, the 2019 Budget was developed with an understanding of the impact of prior, current and future decisions on revenues, tax levy, operating expenditures, capital improvements and long-term financing. By looking to the future and simultaneously respecting the economic realities of the present, the 2019 Budget achieves admirable balance and policy adherence over the 10 years.

## 2018 HIGHLIGHTS

City staff provide a quarterly update on more than 150 major projects and initiatives that are underway and planned during the year. These customer-focused initiatives are outside of the City's day-to-day operations, yet are founded on the City's priorities and organizational objectives. Highlights from 2018 include:

### City Manager's Office

- Effectively managed a \$92 million City with a balanced operating budget; six departments with 278 full-time equivalent employees achieving greater than 90% customer service rating across all departments; two Special Service Areas, and two Tax Increment Financing Districts, meeting and exceeding the needs of almost 30,000 residents, pursuant to the City's stated mission of providing fiscally responsible, high-quality services through effective, transparent and collaborative governance.
- Protected the public safety and provided the public works for nearly 30,000 residents in a 12.25 square mile suburban municipality.
- Negotiated and consummated the sale of the Highland Park Country Club (HPCC) golf course to the Park District of Highland Park to be redeveloped for passive recreational use and lease of the Route 41 HPCC properties to the Park District. Ensured the transfer sale includes a provision to provide storm water management for a flood mitigation plan.
- Coordinated future plans for relocation of Senior Services to the HPCC.
- Coordinated the HP150 Task Force to plan the City's HP150 celebration, to be held in 2019.
- Registered 900 businesses in Highland Park, of which 30+ were new businesses to the City.
- Fostered efficient, transparent and effective public communication through the release of over 150 press releases, over 200 e-mail distributions including the City's eNews, the Business Development eNews, City Alerts, over a thousand Tweets and Facebook posts and numerous website updates.
- Implemented an online public portal for the community to have access to historical and current ordinances and resolutions.
- Updated City code Titles I, III, V to remove portions of the Code which are no longer in practice.
- Sponsored successful community events including Independence Day Parade/Fireworks, Martin Luther King Jr. Day of Service event, Battle of the Bands, Holiday Lighting, Memorial/Veterans Day Ceremonies, Food Truck Thursdays and an annual Business Summit.



- Expanded and enhanced the staff training program to sustain exemplary resident service including all-staff anti-bias/implicit bias training, supervisory legal training and technical training as identified.

## Finance Department

- Confirmed the City's Aaa credit rating, with upgrade to stable, and issued \$8 million in debt financing for the City's streets and fiber optic infrastructure improvements.
- Received the GFOA Distinguished Budget Presentation Award for the City's 2018 Budget and the GFOA Certificate of Achievement for Excellence in Financial Reporting for the City's 2017 Comprehensive Annual Financial Report (CAFR), which are the 24<sup>th</sup> and 34<sup>th</sup> consecutive years, respectively, the City received the awards.
- Received a 2017 CAFR unmodified audit opinion, the highest opinion given to municipal government, with zero management letter comments, a significant achievement.
- Issued requests for proposals for banking services, vehicle sticker fulfillment, utility bill print/mailing and IT security assessment services, selecting appropriate vendors, at reduced cost, for services consistent with City objectives.
- Led an enterprise resource planning (ERP) needs assessment and RFP for ERP software vendor selection, with IT Steering Committee and City-wide user involvement, for implementation in future year(s).
- Led the City's efforts to develop and become a co-founding member of a new local government insurance pool, providing a cost effective alternative option to member communities for property, liability and potentially workers compensation insurance, with a goal of an insurance product that will be innovative, effective and customized to the needs of the participating local governments with similar risk factors.
- Managed the successful construction of a fiber optic infrastructure network for City building communications.
- Achieved system reliability greater than 99% uptime, resolved the majority of Helpdesk tickets and support issues within one business day and replaced workstation/laptop systems according to the City's replacement policy.
- Enhanced the staff training program to sustain exemplary fiscal responsibility services including all-staff cybersecurity training and certification training for the City's first certified Payroll Specialist.

## Police Department

- Successfully transitioned to a newly hired Police Chief, a newly promoted Deputy Police Chief and newly promoted Police Commanders, given retirement of previous leadership.
- Partnered with Human Resources and the Board of Fire and Police Commissioners to conduct a testing process and establish a new Sergeant's eligibility list by the end of the 2nd quarter.
- Partnered with the City Manager and Human Resources to negotiate Sergeants' and Officers' collective bargaining agreement renewals.
- Provided a safe environment for the public by conducting traffic safety programs and public alerts; organizing quarterly traffic safety/enforcement campaigns promoting safe driving habits in the business districts, school zones and areas that receive a high frequency of complaints by residents; conducting and participating in 31 public safety events which included collaborating with North Shore School District 112 and conducting Peer Juries to promote restorative justice in Highland Park High School District 113.
- Responded to a total of 11,710 calls for service during the first half of 2018.

# TOTAL BUDGET BRIEF



- The Patrol Division conducted 3,031 traffic stops, of which 82% were moving violations, 6% were license plate/registration violations and 12% were for operating while using an electronic communications device.
- Records personnel processed 920 case reports, 503 accident reports, 984 traffic citations, 1,883 traffic warnings, 3,629 ordinance tickets and 248 FOIA requests the first half of 2018.
- Investigators conducted 15 tobacco compliance checks that resulted in 0 violations during the first half of 2018.
- Conducted the first annual National Night Out, Coffee with a Cop, and Cop on a Rooftop initiatives to enhance community relations and continued to participate in community programs such as CTAD, A Safe Place and the Legal Aid Clinic to engage governmental partners to address community concerns and host an open house.
- Certified an investigator as a Certified Financial Crimes Investigator (CFCI) through the International Association of Financial Crime Investigators (IAFCI) to assist in the prosecution of financial crimes.
- Certified two Investigators for Fire Investigation Certification as part of the City's Fire Investigation Team which is comprised of Fire and Police Department personnel.

## Fire Department

- Received a Governor's Award for the Fire Department's shared services intergovernmental agreement with the City of Highwood.
- Completed a needs assessment for a new Ravinia Fire Station to determine the future build scope, with build expected in year 2021, per the City's 10-Year Capital Improvement Program.
- Updated the Fire Department Five-Year Strategic Plan, Annual Report, Standards of Response Coverage document and department succession plan.
- Partnered with Human Resources and the Board of Fire and Police Commissioners to conduct a testing process and establish a new Fire Lieutenant Eligibility list.
- Partnered with the City Manager and Human Resources to negotiate a Firefighters' collective bargaining agreement renewal.
- The Fire and EMS crews responded to 5,402 incidents and logged 17,013 hours of training in 2018. All paramedics on the department recertified in Pediatric Advanced Life Support in 2018.
- The Fire Prevention Bureau conducted 4,320 inspections and identified over 4,671 violations, all of which have been corrected.
- The Department attained 30 State Fire Marshal certifications from Chief Fire Officer to Basic Firefighter.

## Community Development

- Issued 4,229 permits and performed 11,760 inspections through various phases of construction and code enforcement activities. The customer service staff responded to nearly 21,000 calls and over 7,650 walk-up visits, averaging about 84 customer calls and 31 in-person customers per day.
- Implemented staff reorganization and continued to improve processes and customer service, including plan review, front-line permitting services, and Fire Prevention services; and transitioned nine new staff members (47% of the Div.'s total FTE) into the Dept., including a Building Division Manager, two Plan Examiners, two Fire Inspectors, an Electrical Inspector, a Property Maintenance Inspector, a Permit & Customer Service Technician and a Clerk.
- Drafted building code amendments to update the City's code to the International Code Council-2018 standard.
- Provided ongoing support to six appointed boards and commissions.





- Updated the City's Master Plan to reflect policy initiatives and to improve the layout of the document.
- Researched emerging trends in downtown commercial uses and recommended amendments to the City's zoning code to accommodate additional "experiential uses."
- Completed public outreach and engineering design work and began implementing Ravinia District streetscape plan.
- Researched and proposed amendments to City codes related to lighting, landmark designation and demolition delays, pedestrian frontage regulations, sign regulations, the subdivision ordinance, and other zoning matters.

## Public Works

- Submitted a mid-term report to the American Public Works Association Accreditation Council as required to maintain Public Works' Accreditation status.
- Partnered with the City Manager and Human Resources to negotiate a collective bargaining agreement renewal with the union representing certain Public Works employees.
- Completed streets capital improvement projects totaling \$9.7 million, including repair of 30 City streets and alleys totaling 5.5 lane miles; replacement of 345 panels of sidewalk; patching of 9,100 square yards of asphalt; reconstruction of the Alley located immediately south of Linden Avenue, with Park Avenue to the north and Central Avenue to the south; concrete repairs to the pedestrian bridge sub-structure that carries the McClory Path over Mulberry Place; and preliminary engineering for the STP-funded reconstruction of Clavey Road, from US 41 to Green Bay Road, Green Bay Road, from Central Avenue to Edgewood Road and for the federally funded bridge replacement of Park Avenue West over the Skokie River
- Completed water system capital improvement projects, totaling \$2.3 million, including installation of 1,300 feet of 8-inch water main on North Avenue from Idlewood Lane to Marl Oak Drive; installation of 1,200 feet of 8-inch water main on Old Skokie Road from the Old Deerfield Road to the south end of Old Skokie Road; and initiation of Northside Reservoir Pump Station improvements.
- Completed storm sewer system capital improvement projects, totaling \$2.2 million, including storm sewer improvements on Richfield Avenue from Ferndale Avenue to Deerfield Road, on Southland Avenue from Cavell Avenue to Arbor Avenue and on Berkeley Road from Sunnyside Avenue to Sherwood Road; drainage improvements on Grove Avenue from Ridge Road to the east end of Grove Avenue; phase I storm sewer design for the STP-funded project on Clavey Road, from US 41 to Green Bay Road and completed the phase I storm sewer design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road; and trenchless cured-in-place rehabilitation of approximately 1,500 feet of storm sewer main.
- Completed sanitary sewer system capital improvement projects, totaling \$1.9 million, including design of the sanitary sewer phase I design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road; design and construction for sanitary improvements for inverted syphon systems at Ivy Lane/Pine Point Ravine and at Deere Park Court/South Deer Park Drive Ravine; full rehabilitation and upgrade of the Fort Sheridan Sanitary Lift Station, increasing operating efficiency; and trenchless cured-in-place rehabilitation of approximately 24,000 linear feet of sanitary sewer main.
- Led the effort to develop a long-term regional flood migration plan with the Army Corps., Lake County and area municipalities
- Continued enhanced snow removal services, clearing sidewalks and walkways before 7 AM near schools, train stations, and Central and Ravinia businesses; plowing streets within six-to-eight hours after snowfall; and plowing residential sidewalks and bike path, upon four inches of snow accumulation.

# TOTAL BUDGET BRIEF



- Continued managing the Emerald Ash Borer (EAB) program, whereby infested parkway trees were removed. The vacated areas were replenished with new trees of diverse species. Planting various tree species reduces future removal and replanting, if a species is infested similar to EAB.
- Advanced Priority 1 building improvements, with \$746,500 for replacement of roof systems at the Art Center/Fire Arms Training Facility/Water Treatment Plant; replacement of HVAC units at Station #33 and The Art Center; painting of interior hallways at the Police Station; replacement of four analog kiosks with digital kiosks in Central Business District; and demolition of Laurel Avenue City Properties.
- Coordinated 191 bid documents, contracts and agreements to maintain City services.
- Completed a mandatory annual National Pollutant Discharge Elimination System (NPDES) plan and report to the Illinois EPA.
- Completed 30 reviews and/or inspections for private work within the Steep Slope Zone.

## 2019 ORGANIZATIONAL OBJECTIVES

Four major priorities and organizational objectives guide the policy and direction for the City of Highland Park for Fiscal Year 2019 as highlighted below. The City Council established the priorities based on feedback from the public and staff. Detailed commentary on how these organizational objectives guide the 2019 Budget is included in the City Mission, Values, Objectives subsection of the Organization and Services section. Goals for 2019 are detailed in the division/program commentary within the Department and Fund sections of this budget document, with each goal showing linkage to the four major priorities and organizational objectives listed below.

**Fiscal Stability**  
**Public Safety**  
**Infrastructure Investment**  
**Community Vibrancy**

Special attention has been paid to these organizational objectives while preparing the 2019 Budget. Highlights of the budgeted investments related to the City's organizational objectives are listed below. These investments are in addition to operations, which are also focused on the City's organizational objectives.

<b>17,995,700</b>	<b>2019 Budgeted Organizational Objective Investments</b>
<b>9,352,000</b>	<b>Fiscal Stability and Public Safety</b>
8,065,500	Public Safety Pension Contributions
993,700	Other Post-Employment Benefits Funding
292,800	Public Safety Vehicle/Equipment Replacements/Upgrades
<b>3,640,200</b>	<b>Water and Sewer Infrastructure</b>
2,655,200	Storm and Sanitary Sewer Upgrades
985,000	Water System Upgrades
<b>3,216,500</b>	<b>Street, Bridge, Bike Walk, Sidewalk, Parking, Ravines</b>
2,306,500	Street Improvements
530,000	Bridge Design and Repairs
220,000	Street Lighting Enhancements and Street Striping
110,000	Bike Walk HP2030 Plan and Sidewalk Upgrades
30,000	Parking Improvements
20,000	Ravine Improvements
<b>940,500</b>	<b>Community Vibrancy and Other Improvements</b>
575,500	Technology Improvements
250,000	Public Works Vehicle Replacements
115,000	Forestry EAB Removal and Planting
<b>846,500</b>	<b>Facilities Priority 1 Upgrades</b>

# TOTAL BUDGET BRIEF



## 2019 BUDGET SUMMARY

**The 2019 Total Budget, including expenditures and transfers, totals \$79.7 million.** The following overview provides meaningful context for the 2019 budget, across all funds.

### Base Operating Budget (All Funds)

	Budget 2018	Estimate 2018	Budget 2019	Bud. '19 vs. Est. '18 Incr./(Decr.)	%
Personnel	\$30,644,300	\$30,070,700	\$30,808,100	\$737,400	2.5%
Contractual Services	\$20,943,100	\$20,302,500	\$21,209,500	\$907,000	4.5%
Materials & Supplies	\$2,367,400	\$2,137,800	\$2,073,700	(\$64,100)	-3.0%
<b>TOTAL</b>	<b>\$53,954,800</b>	<b>\$52,511,000</b>	<b>\$54,091,300</b>	<b>\$1,580,300</b>	<b>3.0%</b>

**The Base Operating Budget** comparison shows the change in spending for the City's operating budget. The variance from the 2018 Estimate to the 2019 Budget is partially due to salary adjustments, based on bargaining unit contractual requirements and the City's compensation plan. Contractual services for the 2019 Budget are higher than the 2018 Estimate, significantly due to higher costs for insurance (\$700,000), Central Business District Special Service Area funded expenditures (\$300,000), Housing Trust Fund scattered site grants (\$200,000) and Cultural Arts/Human Relations grant and HP150 donation-funded expenditures (\$100,000), net of lower costs for charges from the Equipment Fund to other funds for equipment replacement (\$300,000) and other contractual services across departments and funds (\$100,000).

### Long-Term Investment (All Funds)

	Budget 2018	Estimate 2018	Budget 2019	Bud. '19 vs. Est. '18 Incr./(Decr.)	%
Capital	\$21,895,900	\$21,820,600	\$8,936,300	(\$12,884,300)	-59.0%
Debt Service	\$4,258,000	\$4,258,200	\$4,765,100	\$506,900	11.9%
<b>TOTAL</b>	<b>\$26,153,900</b>	<b>\$26,078,800</b>	<b>\$13,701,400</b>	<b>(\$12,377,400)</b>	<b>-47.5%</b>

**The Long-Term Investment** budget includes City infrastructure, facility, equipment and technology improvements, along with debt service for the repayment of principal and interest for capital projects which were funded by debt financing. The significant investments planned for 2019 and the year-to-year variances are summarized earlier in this budget brief, are detailed in the Capital section and are consistent with the City's 10-year Capital Improvement Program. The City has invested \$143 million in capital improvements over the last 10 years and, including the \$8.9 million of improvements budgeted for 2019, is planning an additional \$103 million of capital improvements over the next 10 years.

The increase in debt service is consistent with the City's debt service schedule for previously issued debt, as detailed in the Debt and Appendix sections.

### Transfers and Reserves (All Funds)

	Budget 2018	Estimate 2018	Budget 2019	Bud. '19 vs. Est. '18 Incr./(Decr.)	%
Transfers	\$12,442,900	\$12,442,900	\$10,941,500	(\$1,501,400)	-12.1%
Reserves	\$1,139,200	\$993,700	\$993,700	\$0	0.0%
<b>TOTAL</b>	<b>\$13,582,100</b>	<b>\$13,436,600</b>	<b>\$11,935,200</b>	<b>(\$1,501,400)</b>	<b>-11.2%</b>

# TOTAL BUDGET BRIEF



**Transfers** are financial interrelationships between funds. A fund's transfer-out expenditure is treated as transfer-in revenue in the receiving fund. Transfers between funds are segregated from the operating and capital budgets as they are not actual outflows of City resources. The 2019 transfers are due to \$5.7 million required and \$2.4 million additional contributions to the Police and Fire Pension Funds, totaling \$8.1 million; \$2 million reimbursement from the Water, Enhanced 911 and Parking Funds to the General Fund for Water, Public Safety dispatch and Parking Fund-related expenditures incurred in the General Fund; \$0.9 million transfer of Motor Fuel Tax receipts to the Streets Construction and Multi-modal Transportation Funds to pay for eligible capital improvements. The decrease from 2018 to 2019 is largely due to decreases in transfers from the Debt Service and Enhanced 911 Funds to the General Fund, given 2018 strategic fund drawdowns to pay for facility and public safety equipment capital expenditures.

**Reserves** are funds that will not be spent until an appropriation is budgeted in an expenditure account. For 2019, \$993,700 is reserved in the General Fund to meet requirements of Governmental Accounting Standards Board Statement No. 45 regarding Other Post-Employment Benefits (OPEB). In prior years an additional \$145,500 was reserved in the General Fund, planning for Special Service Area (SSA) 18 capital improvements in 2025. This reserve was discontinued in 2018, with accumulated reserves transferred back to unrestricted General Fund balance, as the City's origination of a related Briergate Tax Increment Financing District in late 2017 eliminated the need for the reserve. See the City's Property Tax Summary page in the Executive Summary section of this document for further information regarding SSAs.



# LONG RANGE PLAN



The Fiscal Year 2019 budget includes a Long Range Plan for each of the City's six departments: City Manager's Office; Community Development; Finance Department; Fire Department; Police Department; and Public Works. Each Department identified long range plans for their respective operation, infrastructure needs and personnel. "Long Range" is defined as five to ten years from the current fiscal year. The purpose of long range planning is to help ensure that the City is meeting its obligations and reinforcing the priorities that have been established by the City Council.

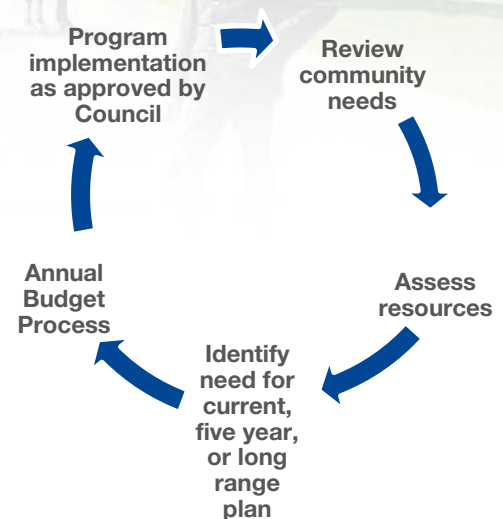
The Long Range Plan was first established for the FY 2016 budget year and is updated annually. The Plan is used as the basis for developing the operational and capital budget as part of the City's annual budgeting process and planning for the future needs of the city. The diagram below illustrates this relationship.

## OPERATIONAL PLANS

Over the years, the City has realized efficiencies through collaboration with sister governments, reducing its work force and finding alternate sources of revenue in order to address funding reductions and unfunded mandates. Efficiency-focused work efforts will be continued in light of the State of Illinois' budget crisis and its proposed impact on municipalities. The City's goals are to maintain or increase service levels; continue serving the public in a fiscally responsible manner; continue providing quality public safety services; invest in infrastructure to meet the needs of the community today and in the future; continue enriching the community through support, services and initiatives that provide value to residents and businesses; and incorporate sustainability in to operations to reduce both the City's impact on the environment and the City's operating costs.

The City will continue developing work plans that identify specific objectives, guiding work efforts in a variety of areas within the City's operations. For example, the City's Business Development Work Plan is an aggressive, yet achievable, guide for the City's efforts to attract and retain businesses and stimulate business activity in the community. Bike Walk 2030 is a complete streets policy and non-motorized transportation plan for the City of Highland Park and is intended to improve safety and increase the use of non-motorized transit. Internally, the City's Information Technology Strategic Master Plan serves as the foundation for guiding major IT projects such as fiber-optic network build-out and Enterprise Resource Planning (ERP) system procurement. The ERP system is integrated management software which is used to manage the City's budget and financial processes, house data resulting from City transactions, and automate many back office functions related to technology, City services and human resources.

The City will continue aggressive focus in its procurement services to reduce costs and increase efficiencies. The City has established and also participates in a number of consortiums in order to achieve these objectives. Examples include using Illinois Department of Central Management Services for procurement of goods and equipment and purchasing utilities through the Intergovernmental Utilities Purchasing Cooperative. Additionally, participation in the Municipal Partnership Initiative program provides economies of scale for securing low competitive bid prices among neighboring municipalities who bid similar projects each year including, but not limited to, street, sewer, forestry, information technology, consultant services and other projects.



## INFRASTRUCTURE INVESTMENT

The City will continue invest capital in existing facilities and infrastructure maintenance, as well as development of new infrastructure to better meet Community needs. The City will continue seeking additional resources to address the needs identified in infrastructure master planning to ensure strategic and effective use of capital funding. Infrastructure includes street, bridges, bike walk, sidewalks, street lighting, parking, ravine, water and sewer systems.

The City's Long Range Plan includes the development of a new fire station to replace Fire Station #32 within the Ravinia Business District in order to accommodate current and future equipment and vehicles and possible relocation of the City's Senior Center to HPCC.



The City is collaborating with sister government agencies and other partners for assessment of capital needs to best serve the community. Examples include working with the Highland Park Public Library to explore the possibility of expanding the Library to better meet community demand for space and services; and working with the Park District to repurpose the; Highland Park Country Club (HPCC) golf course into a passive recreation area, and provide increased storm water retention.

## PERSONNEL

All Departments will undergo a succession planning and comprehensive analysis of their operations to provide continuing workforce robustness and smooth transitions following retirement or other employment separations. The City will continue to assess alternate opportunities to serve the public through mechanisms including, but not limited to, shared services with other units of governments, contracted service, or public-private partnerships. The City regularly assesses its employment levels to best serve the public in a fiscally responsible manner.

## COMMUNITY VIBRANCY



2019 will mark the City's 150th birthday (sesquicentennial), which will be celebrated throughout the year with a wide variety of programming celebrating the City's history. HP150 will be a community-wide celebration of the City's interesting past, historical architecture, natural beauty, artistic passion, and vibrant culture being curated by the HP150 Task Force, subcommittees and City staff.

The City is committed to preserving and enhancing the quality of life, human health and natural areas. The City's Sustainability Plan, adopted in 2010 and updated in 2017, focuses the City's efforts for reducing the City's impact on the environment; environmentally friendly governance; green energy and built environments; greenhouse gas emissions and water usage reduction; ecosystems improvement; and recyclable materials utilization.

The City will continue to regularly explore opportunities to enrich the quality of life in the community, create opportunities for inclusivity, celebrate the City's history, pursue opportunities to reduce costs and improve efficiencies, and partner with organizations and agencies for community enrichment. The City's work plans and strategic plans are all created with the City's core priorities in mind: fiscal stability, public safety, community vibrancy, and infrastructure investment.



# REVENUE HIGHLIGHTS

Revenue estimation is a key component in developing the annual budget. The overall approach is to make conservative projections, with the objective of attaining collections between 100% and 102% of budget. The actual collection of individual revenue sources is expected to vary from the estimate. The City strives to maintain diversified sources of revenue, balancing elastic and inelastic revenue sources, particularly in the General Fund, while recognizing that cyclical, sectoral and population shifts could impact revenue diversification.

Staff's approach to estimating revenues is to consider total fund revenues as a "basket" of individual revenues, each with its own history of predictability, stability or volatility. Revenue forecasts have been developed using specific methodology based on the materiality of the forecast, the availability of historic data, the quality of available data, the time period of the forecast and the clarity of the forecast. Time-Series-Analysis and/or pre-established formulas have been used whenever possible.

Although Highland Park is a very stable community, with over seven billion dollars in real estate value, macroeconomic trends such as inflation, unemployment, and in particular retail sales, do affect the City's financial condition. Other independent variables such as weather also affect collections of certain revenues.

Special attention is focused on the major ongoing revenue sources which comprise the City's budget (bond proceeds are excluded as non-recurring revenues).

## Top Ten Operating Revenues

	Revenue Source	% of 2019 Total Revenue	% of 2019 General Fund Revenue	Elastic/ Inelastic
1	Property Tax Levy (w/o Library)	18.3	10.6	Inelastic
2	Sales Tax	17.6	36.0	Elastic
3	Water Sales	11.7	n/a	Elastic
4	Sewer Charges	6.1	n/a	Elastic
5	Utility Tax	5.3	11.3	Elastic
6	State Income Tax	3.6	7.6	Elastic
7	Real Estate Transfer Tax	2.1	4.4	Elastic
8	Pace Transit Revenue	1.8	n/a	Inelastic
9	Building Permits	1.5	3.2	Elastic
10	Vehicle Licenses	1.4	n/a	Elastic
	TOTAL	69.4	73.0	

On the following pages, a detailed description of the top ten operating revenues is provided, along with the assumptions under which the 2019 estimates were made.

## PROPERTY TAX

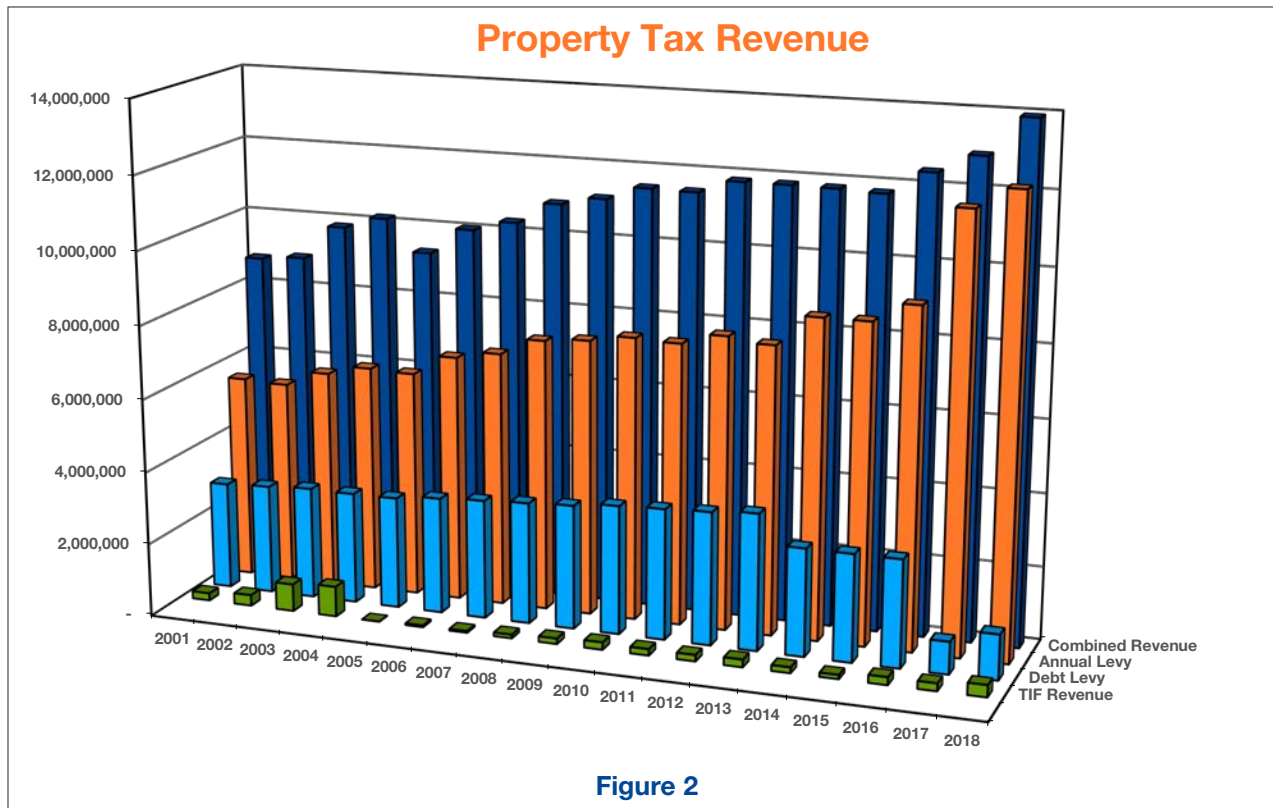
As a home-rule municipality, the City may impose any type of property tax levy without rate limitation, except where specifically prohibited by State Statute. Upon receipt of the Tax Levy Ordinance, which must be filed by the last Tuesday in December of each year, the County Clerk of Lake County determines the property tax rate which will be imposed upon all the City's properties located within the county in order to arrive at the "extension", or total dollar amount to be raised by property taxes under the levy. The rate arrived at by the County Clerk is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV) of each.

The annual Tax Levy Ordinance includes property taxes for the City's operating funds, pension funds, capital funds and the Library operating budget. In addition to these levies, the total levy incorporates bond levies which are filed at the time of approval of the individual bond ordinances. Each year, the City abates certain bond levies which have dedicated revenue sources sufficient to pay debt service. Also see the Appendix Debt Administration section.

The City's 2018 levy, for collection in 2019, shows a net increase in comparison to the 2017 levy, given continued pressure to fund pensions is draining resources from funding the cost of providing City services and capital improvements. The County is required by Statute to collect property taxes for the City. The collection rate for this revenue source is nearly 100%, which makes this revenue source very stable and predictable. The 2019 Budget assumes the full collection of the levy, as abated, including any estimated TIF revenues, but does not include the Library levy. Also see the Property Tax Data section in the Executive Summary and Appendix and the Property Tax discussion in the Budget Preparation Notes and Property Tax Levy Fund sections.

The City's Tax Increment Financing (Ravinia TIF and Briergate TIF) Districts produce property tax revenues which are dedicated. This year's estimate of Ravinia TIF and Briergate TIF tax increments, combined, are \$333,600. The 2019 Budget for property taxes includes revenues associated with Special Service Areas for which the taxes are levied for a specific benefit.

Figure 2 shows the history and current year projection of the combined property tax sources including the annual levy, debt service levy as abated, and TIF extensions, excluding the tax levies for Special Service Areas.

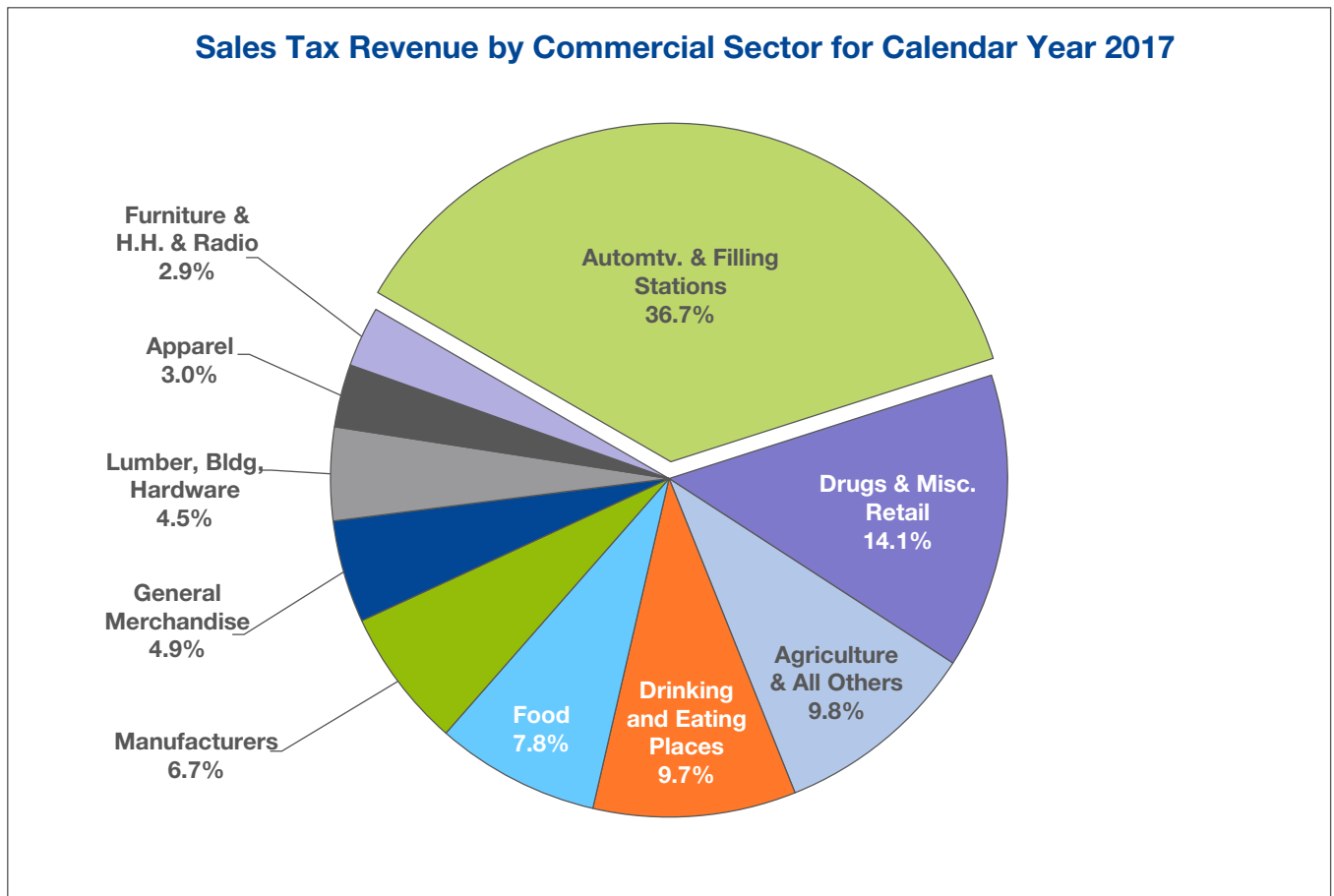




## SALES TAX

The State collects and distributes to the City 1% of the basic 7.0% Retailer's Occupation Tax imposed within Highland Park. This tax is imposed on the sale of tangible personal property. As a home-rule municipality, the City can impose an additional rate without limitation. There is no restriction on the use of this revenue.

Sales tax is a major revenue source for the City's general operating costs. Using its home-rule status, the City imposed an additional .5% sales tax effective January 1, 2003, bringing the total home rule sales tax rate to 1.0%. A portion of the home rule sales tax revenue is deposited into the Capital Project Funds to provide resources for improvements identified in the 10-Year Capital Improvement Program.



**Figure 1**

The composition of the City's sales tax base is shown above in Figure 1. The 2019 budget for Total Sales Tax is 1.6% higher than the 2018 estimate, given the City's most recent five-year historical trend. The home rule sales tax rate does not apply to the automobile sector. Additional information is included in the Sales Tax Trend presented later in the Executive Summary.

# REVENUE HIGHLIGHTS



## WATER SALES

**2019 Budget: \$8,984,900**

The City produces water for 60,000 customers, which includes Highland Park residents and the communities of Deerfield, Lincolnshire, Bannockburn, Fort Sheridan and the Glenbrook Sanitary District. The revenue from other communities provides for cost-sharing of the City's water production and distribution costs. Overall demand for water has shown a declining trend, which may have been impacted by the City's public education regarding water conservation, as well as the water-conserving benefits of replacement of fixtures and appliances. Demand is also strongly influenced by seasonal factors. The amount of rainfall during the summer season can impact water sales by as much as 10% when compared to the prior year's Budget.

In order to estimate revenues, a historical analysis is utilized to adjust for variations caused by rainfall. This technique is applied to production statistics supplied by the water plant to estimate the actual quantity of water sales. The water sales estimate for 2019 includes a total water rate of \$2.603 for Highland Park residential customers which is a \$0.339 increase per 100 cubic feet of water over the 2018 rate of \$2.263. The increase results in a continued low rate compared to other municipalities and is consistent with prior and future expected increases. Also see the Annual Fee Resolution in the Executive Summary section, the Budget Preparation Notes Water Fund discussion, and the Water Rate Comparables in the Water Fund section.

## SEWER CHARGES

**2019 Budget: \$4,697,000**

In response to a 2002 flooding event, the Public Works Department accelerated its scheduled inspection and maintenance cycle to improve the City's aging sanitary sewer system. To fund this initiative, the City imposed a water volume-based sanitary sewer charge. The annual revenue derived from this charge is deposited into the Sewer Enterprise Fund. Calendar Year 2019 projections are based upon a rate of \$1.30 per 100 cubic feet of water used, which is flat from the 2018 rate. The 2019 rate is consistent with a phase-in rate structure for funding operating and capital expenditures of the sanitary sewer operations, given the last rate increase under this plan occurred in 2018.

Effective May 1, 2006, the City implemented a storm water management fee, which is also included on water bills. This fee is assessed based upon the square foot area of impervious surface for each parcel. The 2019 revenue estimate is based on a rate of \$8.50 per Impervious Area Unit per month, which is flat from the 2018 rate. The 2019 rate is consistent with a phase-in rate structure for funding operating and capital expenditures of the storm sewer operations, given the last rate increase under this plan occurred in 2018. Also see the Annual Fee Resolution in the Revenue Detail section.

With the establishment of the Sewer Fund in 2011, capital improvements associated with the sanitary and storm sewer systems are funded from sewer fund operating revenues. Bond financing is utilized for capital improvements, when necessary, to allow phase-in of rate adjustments. The City finalized a five-year phase-in of rate adjustments, with the last rate adjustments occurring in 2018.

## UTILITY TAX

**2019 Budget: \$4,124,200**

Illinois State Statutes allow the City to tax up to 5% of a utility's gross sales within the City. Utilities that can be subject to the tax are gas, electric and water utilities. There are no restrictions on the use of this revenue. The City has imposed such a utility tax in the amount of 5% on gas and electric only. Both electric and gas utility tax collections are subject to fluctuations caused by weather. In 2011, the City adopted a gas use tax of \$.045 per therm to close the loophole by which customers purchasing gas from out of state were not required to pay the utility tax and to achieve tax parity for all customers in the City.

Pursuant to State Statute, the City adopted an ordinance repealing the 5% Utility Tax on telecommunications, and replacing it with the "Simplified Telecommunications Tax" which became effective January 1, 2003. This revenue is collected by the State and distributed to the City on a monthly basis. The maximum rate allowed is 6%, which is the rate at which the City has levied this tax since January 1, 2006.

In 1997, the State adopted an electrical deregulation bill which significantly altered the rate structure, and the utility tax thereon. The City participated in an area-wide study to determine whether to restructure the utility tax or to adopt an infrastructure management fee, to avoid any revenue diminution. Presently, the City is using the

# REVENUE HIGHLIGHTS



alternative method of utility taxation, which imposes a declining rate structure based on usage, not gross receipts.

## STATE INCOME TAX

**2019 Budget: \$2,752,900**

Until 2011, 1/10th of the net tax receipts collected by the State were distributed to municipalities based on population. There is no restriction on the use of this revenue, which is deposited into the General Fund. Effective January 1, 2011, the State increased the income tax rate for individuals from 3.00% to 5.00%, and then effective January 1, 2015, the State decreased the income tax rate for individuals from 5.00% to 3.75%. Effective July 1, 2017, the State increased the income tax rate for individuals from 3.75% to 4.95%. The 2019 estimate is \$223,600 less than the 2018 collections estimate due to the reduction in the share of revenue distributed to municipalities by the State of Illinois to balance the State budget. Staff will continue to monitor legislative changes and take action to evaluate expenditures, should legislative changes result in a reduction of state income tax revenue versus the 2019 Budget.

## REAL ESTATE TRANSFER TAX

**2019 Budget: \$1,599,300**

The City imposes a .5% tax on the sale or transfer of legal or beneficial title to real property located within the corporate limits of the City. The tax is based on the sales price of the property and is paid by the seller. This tax is in addition to any other tax on real estate imposed by the State or other agency. There are no statutory restrictions on this revenue, which is used to fund operations of the General Fund. The 2019 estimate is lower than the 2018 estimate due to national housing market conditions for comparable areas.

## PACE TRANSIT REVENUES

**2019 Budget: \$1,400,000**

The Transit Division of the Public Works Department operates fixed-route scheduled bus service by contractual agreement with Pace, the suburban bus division of the Regional Transportation Authority. The estimated revenue for 2019 reflects the anticipated level of service provided for in the contract.

## BUILDING PERMIT REVENUES

**2019 Budget: \$1,175,000**

This revenue source includes the various permit fees for construction, remodeling and repair. Revenues in this category are driven by activity levels throughout the community, which have recovered considerably in recent years due to improving economic conditions. The 2019 revenue estimate was derived by conducting a historical analysis of permit revenues in various economic cycles and evaluation of recent inquiries and proposed developments.

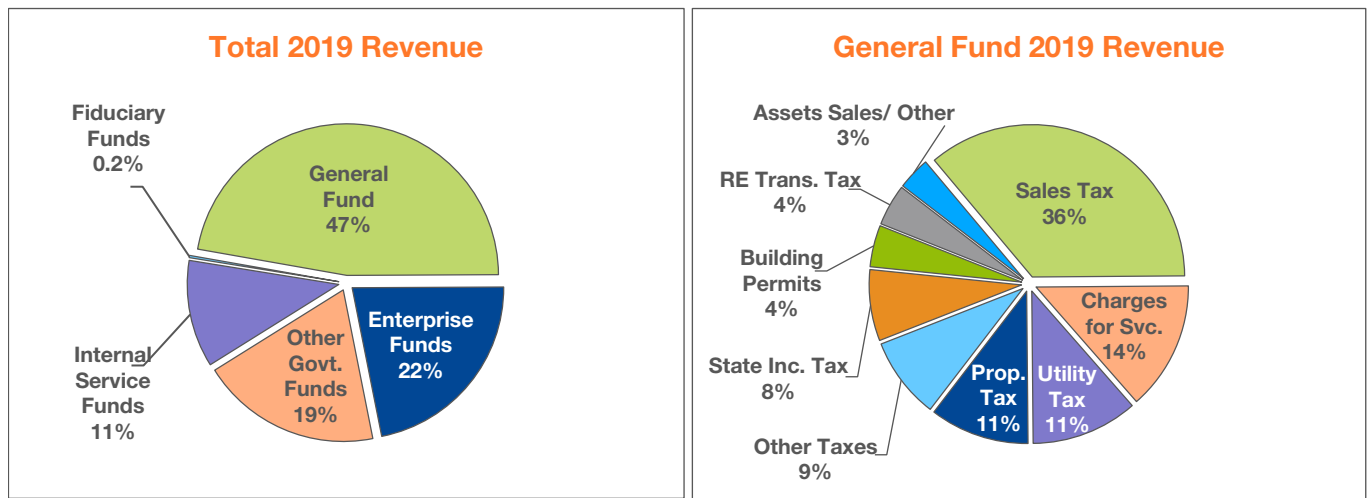
## VEHICLE LICENSE REVENUES

**2019 Budget: \$1,071,700**

The City imposes an annual fee on all vehicles garaged and/or registered to a City of Highland Park address. Revenues are used to maintain public roadways. The 2019 Budget includes flat fees for passenger license, "B" or "RV" licenses, out-of-state military license, motorcycle license, and antique license type. No increase is anticipated in the number of vehicles registered/garaged in the City, so the 2019 estimate is flat with the 2018 collections estimate.

# CITY OF HIGHLAND PARK

## REVENUE BY YEAR



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Sales Tax	12,669,500	12,838,300	12,911,100	13,122,100	211,000	1.6%
Utility Tax	4,237,600	4,156,200	4,181,500	4,124,200	(57,300)	-1.4%
State Income Tax	2,733,700	2,976,500	2,752,900	2,752,900	-	0.0%
Property Tax	2,082,600	3,797,200	3,797,200	3,849,700	52,500	1.4%
Real Estate Transfer Tax	2,003,200	2,126,000	1,565,700	1,599,300	33,600	2.1%
Other Taxes	3,151,400	3,015,800	3,046,000	3,152,300	106,300	3.5%
Charges for Services	4,826,800	6,145,300	6,400,100	4,980,500	(1,419,600)	-22.2%
Permits and Licenses	1,651,100	1,594,700	1,850,300	1,610,900	(239,400)	-12.9%
Sale of Assets/Other Revenue	2,273,400	1,325,300	5,644,000	1,264,900	(4,379,100)	-77.6%
<b>GENERAL FUND</b>	<b>35,629,300</b>	<b>37,975,300</b>	<b>42,148,800</b>	<b>36,456,700</b>	<b>(5,692,100)</b>	<b>-13.5%</b>
Multi-Modal Transportation	4,404,600	4,645,700	4,656,700	4,505,100	(151,600)	-3.3%
Motor Fuel Tax	763,400	750,400	755,100	755,100	-	0.0%
Enhanced 911	465,600	598,800	598,800	596,500	(2,300)	-0.4%
Public Safety Pension	5,708,500	6,270,000	6,270,000	6,270,000	-	0.0%
Environmental Sustainability	144,100	145,000	132,000	135,000	3,000	2.3%
Debt Service	3,053,600	1,041,200	975,700	1,324,600	348,900	35.8%
Highland Park Theatre	75,700				-	0.0%
Streets & Other Capital	2,657,900	9,772,200	9,930,800	3,051,400	(6,879,400)	-69.3%
Tax Increment Financing	215,600	214,300	330,200	333,600	3,400	1.0%
<b>OTHER GOVT. FUNDS</b>	<b>17,489,000</b>	<b>23,437,500</b>	<b>23,649,300</b>	<b>16,971,300</b>	<b>(6,678,000)</b>	<b>-28.2%</b>
Water	11,915,700	8,567,400	8,245,100	9,194,500	949,400	11.5%
Sewer	4,623,000	4,936,400	5,216,500	4,880,400	(336,100)	-6.4%
Parking	699,000	791,800	808,000	806,400	(1,600)	-0.2%
<b>ENTERPRISE FUNDS</b>	<b>17,237,700</b>	<b>14,295,600</b>	<b>14,269,700</b>	<b>14,881,300</b>	<b>611,700</b>	<b>4.3%</b>
Equipment Maint/Replace	3,858,500	4,744,000	4,786,900	3,452,600	(1,334,300)	-27.9%
Insurance	5,315,400	5,318,200	5,361,300	5,385,300	24,000	0.4%
<b>INTERNAL SVC FUNDS</b>	<b>9,173,900</b>	<b>10,062,200</b>	<b>10,148,200</b>	<b>8,838,000</b>	<b>(1,310,300)</b>	<b>-12.9%</b>
Housing Trust	240,200	432,500	673,000	182,100	(490,900)	-72.9%
<b>FIDUCIARY FUNDS</b>	<b>240,200</b>	<b>432,500</b>	<b>673,000</b>	<b>182,100</b>	<b>(490,900)</b>	<b>-72.9%</b>
<b>TOTAL REVENUE</b>	<b>79,770,100</b>	<b>86,203,100</b>	<b>90,889,000</b>	<b>77,329,400</b>	<b>(13,559,600)</b>	<b>-14.9%</b>

Note: See review of 2018-to-2019 Revenue variances in the Budget Brief subsection of the Executive Summary section and within each Fund section.

See Glossary of Terms and Funds in the Appendix.

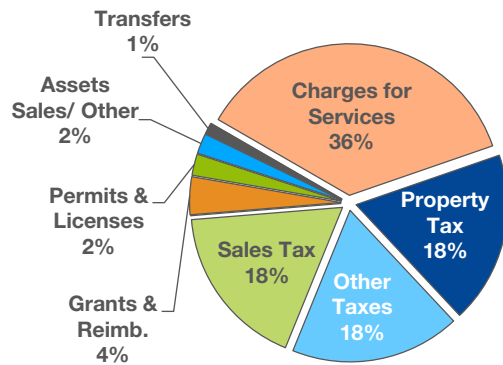


# CITY OF HIGHLAND PARK

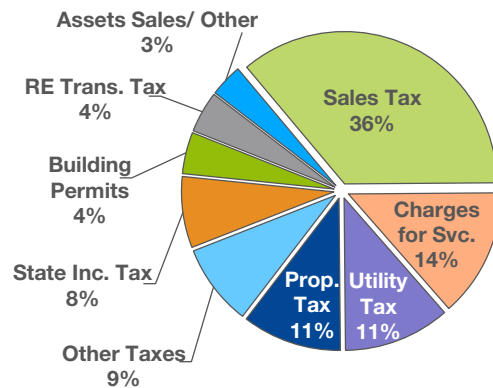
## REVENUE FOR 2019



**Total 2019 Revenue**



**General Fund 2019 Revenue**

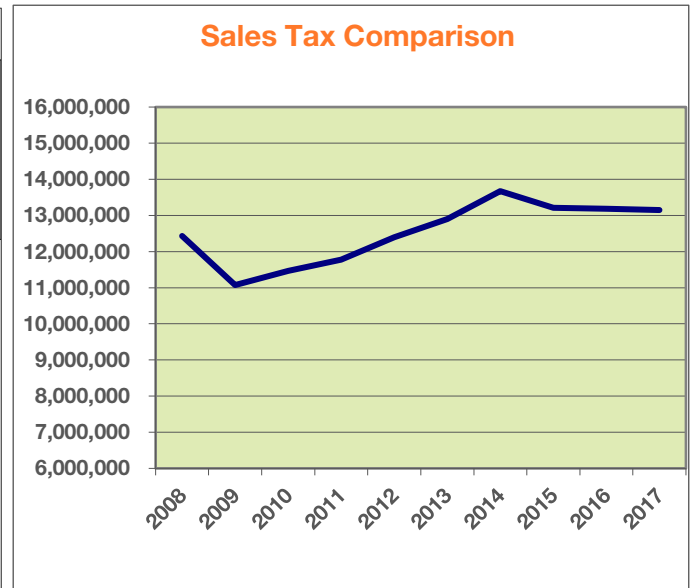
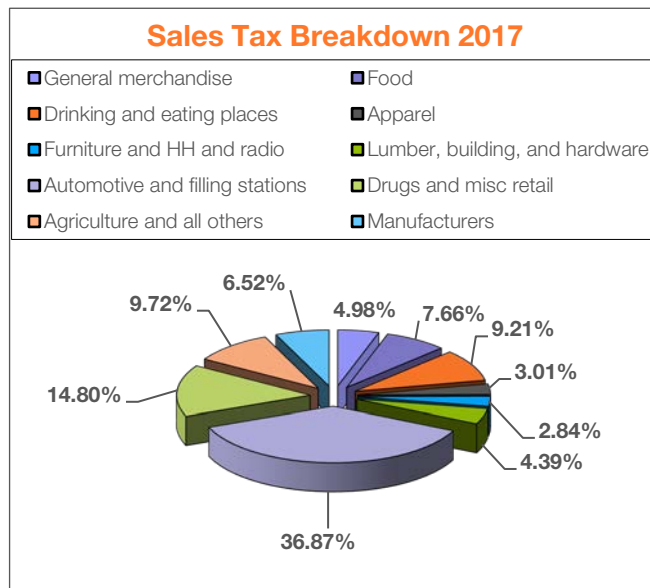


	Charges for Services	Sales Tax	Property Tax	Other Taxes	Bond Proceeds	Grants & Reimburse.	Permits & Licenses	Transfers	Sale of Assets/ Other Rev.	Total 2019 Budget
Sales Tax		13,122,100								13,122,100
Utility Tax				4,124,200						4,124,200
State Income Tax				2,752,900						2,752,900
Property Tax			3,849,700							3,849,700
Real Estate Transfer Tax				1,599,300						1,599,300
Other Taxes				3,152,300						3,152,300
Charges for Services	4,980,500									4,980,500
Permits and Licenses							1,610,900			1,610,900
Sale of Assets/Oth.Rev.						265,100			999,800	1,264,900
<b>GENERAL FUND</b>	<b>4,980,500</b>	<b>13,122,100</b>	<b>3,849,700</b>	<b>11,628,700</b>	<b>-</b>	<b>265,100</b>	<b>1,610,900</b>	<b>-</b>	<b>999,800</b>	<b>36,456,700</b>
Multi-Modal Transportation	1,400,000		1,278,500	1,491,400		144,800		150,000	40,300	4,505,100
Motor Fuel Tax				750,400					4,700	755,100
Enhanced 911						594,500			2,000	596,500
Public Safety Pension			6,270,000							6,270,000
Environmental Sustainability									135,000	135,000
Debt Service			1,237,600						87,000	1,324,600
Highland Park Theatre										-
Streets & Other Capital	451,400		1,200,000			616,100		750,400	33,500	3,051,400
Tax Increment Financing			333,600							333,600
<b>OTHER GOVT. FUNDS</b>	<b>1,400,000</b>	<b>451,400</b>	<b>10,319,700</b>	<b>2,241,800</b>	<b>-</b>	<b>1,355,400</b>	<b>-</b>	<b>900,400</b>	<b>302,600</b>	<b>16,971,300</b>
Water	8,984,900					12,400	85,000		112,200	9,194,500
Sewer	4,697,000					119,200	35,000		29,200	4,880,400
Parking	578,800					7,500			220,100	806,400
<b>ENTERPRISE FUNDS</b>	<b>14,260,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,100</b>	<b>120,000</b>	<b>-</b>	<b>361,500</b>	<b>14,881,300</b>
Equipment Maint/Replace	3,303,100					149,500				3,452,600
Insurance	4,182,000					1,203,300				5,385,300
<b>INTERNAL SVC FUNDS</b>	<b>7,485,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,352,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,838,000</b>
Housing Trust				145,000			28,700		8,400	182,100
<b>FIDUCIARY FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145,000</b>	<b>-</b>	<b>-</b>	<b>28,700</b>	<b>-</b>	<b>8,400</b>	<b>182,100</b>
<b>TOTAL REVENUE</b>	<b>28,126,300</b>	<b>13,573,500</b>	<b>14,169,400</b>	<b>14,015,500</b>	<b>-</b>	<b>3,112,400</b>	<b>1,759,600</b>	<b>900,400</b>	<b>1,672,200</b>	<b>77,329,400</b>

See Glossary of Terms and Funds in the Appendix.

# SALES TAX TREND

## LAST TEN FISCAL YEARS



### Total Sales Tax

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General merchandise	977k	927k	827k	855k	874k	835k	791k	746k	676k	655k
Food	1.27M	1.19M	1.09M	1.05M	1.03M	1.07M	1.15M	1.10M	1.01M	1.01M
Drinking & eating places	1.07M	1.01M	1.00M	1.05M	1.12M	1.13M	1.15M	1.17M	1.17M	1.21M
Apparel	734k	633k	806k	816k	767k	535k	527k	515k	458k	396k
Furn., HH & electronics	530k	439k	361k	367k	357k	400k	389k	374k	388k	374k
Lumber, bldg. & hardware	838k	649k	566k	575k	531k	578k	615k	649k	643k	578k
Auto & filling stations	3.52M	3.13M	3.56M	3.95M	4.48M	4.92M	5.20M	4.83M	4.64M	4.85M
Drugs & misc. retail	2.04M	1.88M	1.79M	1.87M	1.99M	2.07M	2.16M	1.79M	2.09M	1.95M
Agriculture & all others	1.02M	869k	1.11M	1.07M	1.05M	1.14M	1.25M	1.51M	1.28M	1.28M
Manufacturers	424k	341k	366k	171k	203k	231k	440k	522k	831k	857k
<b>TOTAL</b>	<b>12.44M</b>	<b>11.07M</b>	<b>11.47M</b>	<b>11.78M</b>	<b>12.39M</b>	<b>12.90M</b>	<b>13.67M</b>	<b>13.21M</b>	<b>13.19M</b>	<b>13.15M</b>
<b>% Incr./Decr. Prior Yr.</b>	<b>-6.63%</b>	<b>-10.95%</b>	<b>3.58%</b>	<b>2.69%</b>	<b>5.21%</b>	<b>4.12%</b>	<b>5.96%</b>	<b>-3.35%</b>	<b>-0.21%</b>	<b>-0.29%</b>

### Notes:

- (1) K = One thousand
- (2) M = One million
- (3) Data Source - Illinois Department of Revenue

# SALES TAX TREND

## LAST TEN FISCAL YEARS



### Municipal Sales Tax

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General merchandise	520k	493k	450k	477k	488k	468k	451k	425k	377k	361k
Food	998k	939k	868k	844k	826k	83k	893k	849k	785k	794k
Drinking & eating places	540k	508k	506k	530k	567k	568k	581k	588k	590k	610k
Apparel	367k	317k	403k	410k	386k	270k	267k	261k	231k	198k
Furn., HH & electronics	265k	219k	180k	183k	179k	200k	195k	187k	194k	187k
Lumber, bldg. & hardware	419k	325k	283k	288k	266k	289k	307k	325k	322k	289k
Auto & filling stations	2.90M	2.59M	2.94M	3.15M	3.52M	3.94M	4.26M	4.05M	3.93M	4.05M
Drugs & misc. retail	1.20M	1.13M	1.04M	1.11M	1.20M	1.25M	1.31M	1.11M	1.28M	1.21M
Agriculture & all others	524k	448k	632k	603k	584k	630k	701k	842k	725k	715k
Manufacturers	213k	171k	183k	85.4k	102k	116k	309k	404k	684k	677k
<b>TOTAL</b>	<b>7.95M</b>	<b>7.14M</b>	<b>7.48M</b>	<b>7.68M</b>	<b>8.12M</b>	<b>8.57M</b>	<b>9.27M</b>	<b>9.04M</b>	<b>9.11M</b>	<b>9.09M</b>
<b>% Incr./Decr. Prior Yr.</b>	<b>-7.72%</b>	<b>-10.13%</b>	<b>4.75%</b>	<b>2.58%</b>	<b>5.78%</b>	<b>5.53%</b>	<b>8.21%</b>	<b>-2.47%</b>	<b>0.79%</b>	<b>-0.27%</b>

### Home Rule Sales Tax

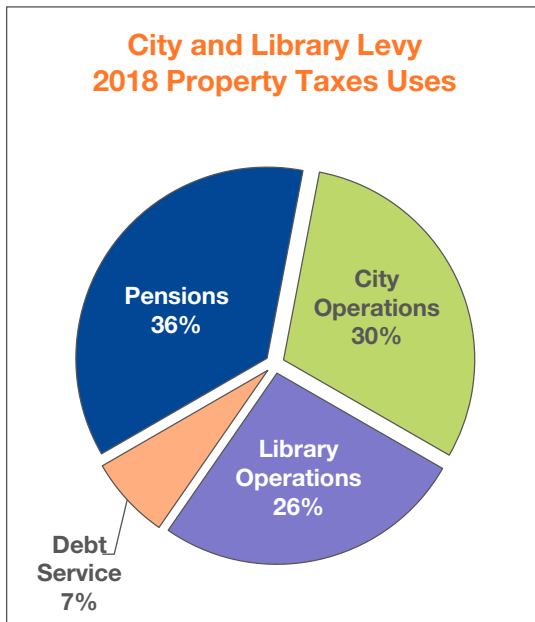
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General merchandise	458k	434k	377k	379k	386k	367k	340k	322k	299k	294k
Food	276k	251k	220k	209k	203k	239k	259k	261k	222k	213k
Drinking & eating places	530k	500k	498k	521k	557k	559k	571k	578k	581k	601k
Apparel	367k	316k	403k	406k	381k	265k	261k	254k	227k	198k
Furn., HH & electronics	265k	219k	180k	183k	179k	200k	194k	187k	194k	187k
Lumber, bldg. & hardware	418k	325k	283k	288k	266k	289k	307k	325k	321k	289k
Auto & filling stations	627k	540k	621k	804k	950k	980k	945k	784k	717k	797k
Drugs & misc. retail	838k	755k	744k	758k	791k	818k	844k	681k	812k	739k
Agriculture & all others	500k	421k	480k	471k	461k	506k	551k	663k	555k	563k
Manufacturers	211k	170k	183k	85.2k	101k	115k	131k	118k	147k	180k
<b>TOTAL</b>	<b>4.49M</b>	<b>3.93M</b>	<b>3.90M</b>	<b>4.11M</b>	<b>4.27M</b>	<b>4.34M</b>	<b>4.40M</b>	<b>4.17M</b>	<b>4.07M</b>	<b>4.06M</b>
<b>% Incr./Decr. Prior Yr.</b>	<b>-4.62%</b>	<b>-12.41%</b>	<b>1.45%</b>	<b>2.90%</b>	<b>4.13%</b>	<b>1.46%</b>	<b>1.53%</b>	<b>-5.22%</b>	<b>-2.38%</b>	<b>-0.33%</b>

#### Notes:

- (1) k = One thousand
- (2) M = One million
- (3) Data Source - Illinois Department of Revenue

# PROPERTY TAX SUMMARY

## CITY OF HIGHLAND PARK



	2018 Tax Levy 2019 Fiscal Year		Increase/ (Decrease)	
FICA/Medicare/General	3,140,000	16%	213,600	7.3%
Police Pension <sup>1</sup>	3,180,100	17%	0	0.0%
Fire Pension <sup>1</sup>	3,089,900	16%	0	0.0%
Roads (Capital)	2,478,500	13%	625,000	33.7%
Debt	1,237,600	6%	349,800	39.4%
IMRF Pension	469,700	2%	(271,100)	-36.6%
<b>City Levy</b>	<b>13,595,800</b>	<b>71%</b>	<b>917,300</b>	<b>7.2%</b>
Library Operating	4,882,200	26%	55,700	1.2%
Library Debt	66,100	0%	(900)	-1.3%
<b>Library Levy</b>	<b>4,948,300</b>	<b>26%</b>	<b>54,700</b>	<b>1.1%</b>
<b>City &amp; Library Levy</b>	<b>18,544,100</b>	<b>97%</b>	<b>972,000</b>	<b>5.5%</b>
Special Service Areas <sup>2</sup>	240,000	1%	(27,900)	-10.4%
Ravinia & Briergate TIF <sup>3</sup>	333,600	2%	119,300	55.7%
<b>Total All Levies</b>	<b>19,117,700</b>	<b>100%</b>	<b>1,063,400</b>	<b>5.9%</b>

### Explanatory Notes:

1. The City's property tax levy includes individual levies for operations, public safety pension funding, road capital improvements and debt service. The City's 2018 property tax levy, for collection in 2019, reflect an increase of \$1 million given continued pressure to fund public safety pensions is draining resources away from support of City services and capital investment. This change is an impact of \$246 per year for an average \$500,000 household. The City's 2018 property tax levy also includes a reallocation among City funds to properly pay for expenditures in each fund. The debt service portion of the property tax levy is higher given a reallocation within the total property tax levy back from the General Fund to the Debt Service Fund to pay for debt service. In prior years, the City temporarily reallocated property tax levy from the Debt Service Fund to the General Fund to pay for service and capital costs incurred in the General Fund. The Library's 2018 tax levy is 86% of the Library's 2019 total revenue and includes combined funding for operations, capital and debt service. The Library's 2018 property tax levy, for collection in 2019, reflects a \$46,700 (1%) increase over the Library's prior year property tax levy, which is an

2. Special Service Areas (SSA) are local tax districts that fund expanded services and programs through a localized property tax levy within contiguous areas. The enhanced services and programs are in addition to those currently provided by the City. The Special Service Area Tax is collected to pay for the improvements in localized service areas. SSA-funded projects typically include: public way maintenance/beautification; district marketing/advertising; business retention/attraction, special events/promotional activities; auto/bike transit; security; façade improvements; and other commercial/economic development initiatives. The SSAs were initiated by local property owners and the localized property tax levy is only applied to those properties in the subject areas.

3. Tax Increment Financing (TIF) is a special funding tool, permitted by State Law, to promote public and private investment within a designated district. Funds are used for redevelopment, infrastructure, and other community-improvement projects. Funds are generated by growth in the Equalized Assessed Valuation (EAV) of properties within a designated district over a maximum 23-year period. Funding levels for specific projects are coordinated with area plans and goals. When an area is declared a TIF district, the amount of property tax the area generates is set as a base EAV amount. As property values increase, all property tax growth above that amount can be used to fund redevelopment projects within the district. The increase, or increment, can be used to pay back bonds issued to pay upfront costs, or can be used on a pay-as-you-go basis for individual projects. At the conclusion of the maximum 23-year period, the increase in revenue over the base amount is distributed annually among the taxing bodies in the city that are based on property values.

See Glossary of Terms and Funds in the Appendix.

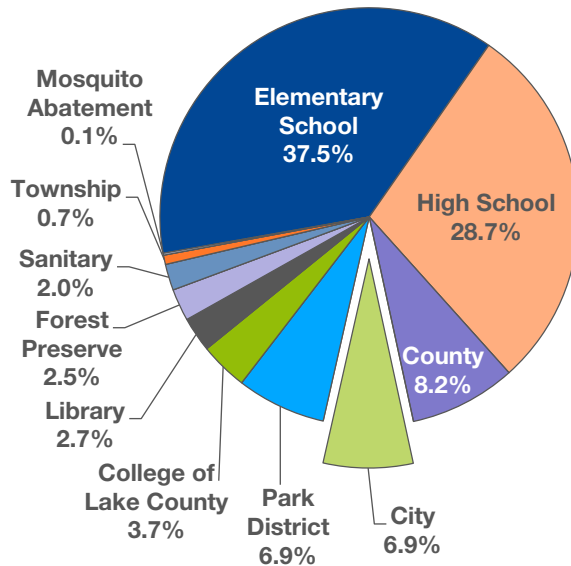


# PROPERTY TAX SUMMARY

## DIRECT AND OVERLAPPING GOVTS.



**Distribution of 2017 Property Taxes**



Distribution of 2017 Property Taxes			
		Revenue	% Total
Elementary School		65,395,800	37.5%
High School		50,067,700	28.7%
County		14,387,000	8.2%
City (net of Lib)		12,095,000	6.9%
Park District		12,057,000	6.9%
College of Lake County		6,493,900	3.7%
Library		4,701,700	2.7%
Forest Preserve		4,334,100	2.5%
Sanitary		3,532,600	2.0%
Township		1,251,000	0.7%
Mosquito Abatement		256,400	0.1%

Tax Levy Year	Assessed Val.	Cty	Forest Preserve	Twtnshp	San.	College of Lake Cty	HS	Elem. School	Mosq. Abate.	City (net of Lib)	Library	Park Dist.	Total
2008	2.78B	12.60M	5.53M	1.25M	3.36M	5.45M	46.16M	61.59M	306k	10.45M	3.86M	10.57M	161.13M
2009	2.70B	12.55M	5.41M	1.27M	3.35M	5.41M	47.27M	62.55M	325k	10.60M	3.89M	10.66M	163.29M
2010	2.55B	12.89M	5.05M	1.33M	3.47M	5.56M	49.02M	62.19M	332k	10.87M	4.08M	9.67M	164.46M
2011	2.32B	12.87M	4.67M	1.37M	3.48M	5.58M	50.34M	65.46M	325k	10.87M	4.07M	9.52M	168.56M
2012	2.16B	13.15M	4.59M	1.43M	3.24M	5.88M	47.12M	63.97M	325k	11.18M	4.15M	9.63M	164.67M
2013	2.06B	13.68M	4.50M	1.44M	3.38M	6.11M	48.78M	63.48M	144k	11.70M	4.50M	10.26M	167.98M
2014	2.05B	14.00M	4.31M	1.39M	3.47M	6.28M	49.71M	64.72M	267k	11.63M	4.62M	10.53M	170.93M
2015	2.18B	14.44M	4.53M	1.36M	3.61M	6.52M	50.30M	65.50M	266k	11.68M	4.64M	11.34M	174.20M
2016	2.31B	14.63M	4.46M	1.30M	3.63M	6.60M	50.61M	66.21M	266k	12.21M	4.85M	12.24M	177.00M
2017	2.41B	14.39M	4.33M	1.25M	3.53M	6.49M	50.07M	65.40M	256k	12.10M	4.70M	12.06M	175.00M
Avg Annual Incr	-1.43%	1.50%	-2.62%	0.06%	0.61%	1.98%	0.95%	0.69%	3.54%	1.72%	2.26%	1.68%	0.93%

This table calculates property tax revenues generated by property in Highland Park for the past ten years, with a comparison to the assessed valuation. Property taxes are distributed based upon levies adopted by the governing boards of each taxing district operating in the City. The table is generated based upon a typical household in Highland Park and may vary slightly for some properties. Average annual growth of property taxes has been less than annual growth in assessed valuation, resulting in reduced tax rates despite increased revenues. (Note: B = One billion; M = One million; k = One thousand)

# PROPERTY TAX SUMMARY

## DIRECT AND OVERLAPPING GOVTS.



Tax Levy Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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### City Direct Rate

Bond	0.123	0.127	0.140	0.156	0.170	0.183	0.145	0.136	0.129	0.033
Corporate	0.051	0.055	0.107	0.121	0.141	0.099	0.119	0.084	0.085	0.152
Firefighters Pension	0.041	0.046	0.060	0.064	0.077	0.116	0.116	0.113	0.121	0.128
Library	0.139	0.144	0.160	0.175	0.192	0.218	0.226	0.213	0.209	0.203
Police Pension	0.047	0.053	0.065	0.064	0.078	0.115	0.115	0.128	0.128	0.132
Street and Bridge	0.073	0.068	0.054	0.063	0.051	0.054	0.074	0.075	0.065	0.077
Street Construction	0.041	0.043	-	-	-	-	-	-	-	-
<b>Total Direct Rate</b>	<b>0.515</b>	<b>0.536</b>	<b>0.586</b>	<b>0.643</b>	<b>0.709</b>	<b>0.785</b>	<b>0.795</b>	<b>0.749</b>	<b>0.737</b>	<b>0.726</b>

### Overlapping Rates

County	0.453	0.464	0.505	0.554	0.608	0.663	0.682	0.663	0.632	0.622
Forest Preserve	0.199	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.193	0.187
Township	0.045	0.047	0.052	0.059	0.066	0.070	0.066	0.063	0.056	0.054
Sanitary	0.121	0.124	0.136	0.150	0.150	0.164	0.169	0.166	0.157	0.153
College of Lake County	0.196	0.200	0.218	0.240	0.272	0.296	0.306	0.299	0.285	0.281
High School	1.660	1.748	1.921	2.167	2.178	2.364	2.421	2.309	2.187	2.164
Elementary School	2.215	2.313	2.437	2.818	2.957	3.076	3.152	3.006	2.862	2.826
Mosquito Abatement	0.011	0.012	0.013	0.014	0.150	0.007	0.013	0.012	0.012	0.011
Park District	0.380	0.394	0.379	0.410	0.445	0.497	0.508	0.520	0.529	0.521
<b>Total Overlapping Rate</b>	<b>5.280</b>	<b>5.502</b>	<b>5.859</b>	<b>6.613</b>	<b>7.038</b>	<b>7.355</b>	<b>7.527</b>	<b>7.246</b>	<b>6.913</b>	<b>6.818</b>

<b>Total Rate</b>	<b>5.795</b>	<b>6.038</b>	<b>6.445</b>	<b>7.256</b>	<b>7.747</b>	<b>8.140</b>	<b>8.322</b>	<b>7.995</b>	<b>7.650</b>	<b>7.544</b>
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#### Notes:

(1) Data Source - Lake County Clerk

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
<b>Chapter 15: Annual Fee Resolution</b>		
15.005(C)	Non-Sufficient Funds Penalty	\$50.00
15.005(D)	Fee for Utilization of Collection Agency	19% of the Amount of the Delinquent Payment
15.005(E)	Payment Plan Default Administrative Fee	\$50.00
<b>Chapter 24: Historic Preservation</b>		
24.025(K)	Request for Removal of Landmark Designation	\$500.00
<b>Chapter 31: Appointed Officials</b>		
31.260(C)	Submission Fee - Vital Records	\$10.00 per document
<b>Chapter 32: Municipal Departments</b>		
32.300	Finger Printing Services - Resident	\$15.00
32.300	Finger Printing Services - Non-Resident	\$20.00
<b>Chapter 35: Municipal Funds</b>		
35.100(C)	Copy Charge-8 1/2 x 11 or 8 1/2 x 14, Black & White, First 50 Pages	No Charge
35.100(C)	Copy Charge-8 1/2 x 11 or 8 1/2 x 14, Black & White, Addl. Pages	\$.15 per page
35.100(C)	Copy Charge - Police Accident Report	\$5.00
35.100(C)	Copy Charge - Police Accident Report Investigated by Accident Reconstruction Officer Team	\$20.00
35.100(C)	Zoning Ordinance	\$25.00
35.100(C)	Zoning Map - Black and White	\$0.60
35.100(C)	Zoning Map - Color	\$0.75
35.100(C)	Master Plan	\$2.25
35.100(C)	24 inch x 36 inch Document	\$2.50
35.100(C)	36 inch x 36 inch Document	\$3.75
35.100(C)	Certification	\$1.00 per record, plus applicable copy cost
35.100(C)	Reproduction Charge - Audio Cassette, CD or Other Electronic Media	Actual Cost of Medium
35.100(C)	Certified Vital Records - Birth	\$8.00 - First Copy \$4.00 - Each Additional
35.100(C)	Certified Vital Records - Death	\$14.00 - First Copy \$6.00 - Each Additional
<b>Chapter 37: Gift Ban, Prohibited Political Activities, and Ethics</b>		
37.006(C)(3)	Lobbyist Registration Fee	\$25.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
<b>Chapter 38: City Administrative Hearing System</b>		
38.017	Administrative Hearing Fee	\$50.00
<b>Chapter 50: Water and Water Works</b>		
50.210(A)	Water Service Connection - 1" Tap	\$1,350 + Meter*
50.210(A)	Water Service Connection - 1 1/2" Tap	\$1,950 + Meter*
50.210(A)	Water Service Connection - 2" Tap	\$2,250 + Meter*
50.210(A)	Water Service Connection - Over 2"	\$500.00 per Inch + Meter*
50.210(A)	*Includes a 20% meter stocking fee, does not include costs of corporation stop, curb stop, pit and cover.	
50.210(A)	Water Pressure Test and Chlorination - Lines 2" & Over	\$150.00
50.210(B)	Water Main Extension (Per Diameter Inch of New Main)	\$500.00
50.235(E)	Minimum Charge - Monthly Water Bill	\$5.00
50.275	Delinquent Water Bill Charge (After 30 Days from Date of Statement)	10% of Unpaid Balance
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers - Up to 6000 Cubic Feet	\$2.116 Base Rate \$.487 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period - for Single Family Residential Customers - 6001 to 8000 Cubic Feet	\$2.328 Base Rate \$.536 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers – 8001 or more Cubic Feet	\$2.433 Base Rate \$.560 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for All Public, Educational, and Eleemosynary Institutions	\$2.116
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for all Multi-Family Residential Customers	\$2.116 Base Rate \$.487 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Commercial Customers	\$2.328 Base Rate \$.536 Meters & Billing
50.280(A)	Hydrant Meter Deposit Fee	\$2,000.00
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Construction or Other Related Usage or Supplied Hydrant Meter Usage	\$2.433 Base Rate \$.560 Meters & Billing
50.600	Lab Analysis Fee	\$15.00
50.999(C)	Water Turn On/Turn Off Fee	\$50.00 per site visit



# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
<b>Chapter 51: Sewers and Sewage Disposal</b>		
51.175(A)	Base Sewer Charge - Quarterly Residential	\$6.00
51.175(A)	Base Sewer Charge - Quarterly Commercial	\$9.00
51.175(A)	Sewer Charge - Low Income	\$0.75 per month
51.175(B)	Surcharge for Sanitary Sewer Use - Residential (Per 100 Cubic Ft.)	\$1.30
51.175(B)	Surcharge for Sanitary Sewer Use - Commercial (Per 100 Cubic Ft.)	\$1.30
51.300(B)	Stormwater Utility Fee - Base Fee	\$8.50 per month
51.300(B)	Stormwater Utility Fee - Per Impervious Area Unit (IAU)	\$8.50 per month
51.300(E)(3)(a)	Stormwater Utility Fee Credit - Detention and Cleaning	0.25 x Impervious Area Unit Fee
51.300(E)(3)(b)	Stormwater Utility Fee Credit - No Impact	0.50 x Impervious Area Unit Fee
51.999	Penalty	\$50.00 - \$750.00
<b>Chapter 52: Cable Television Franchises</b>		
52.201(B)	Cable Television Franchise License Application Fee	\$1,000.00
<b>Chapter 53: Construction of Utility Facilities in the Public Rights-of-Way</b>		
53.202	Application Fee for Registration as a Telecommunications Provider	\$25.00
53.202	Crossing Facility Fee	\$500.00/Facility
53.202(F)	Utility Permit Fee	\$180.00
<b>Chapter 71: Automated Traffic Law Violations</b>		
71.271(K)	Penalty	\$100.00
71.271(K)	Additional Penalty if Fine is Unpaid or no Hearing is Requested Within 30 Days	\$100.00
71.370	Vehicle Impoundment Administrative Charge and Penalty	\$500.00
71.380(D)(1)	High Impact Truck Traffic Fee / Oversize & Overweight Truck Permits	Not less than \$50.00 nor more than \$1,440.00
<b>Chapter 72: Parking Regulations</b>		
72.015(C)(3)	Fire hydrant violation	\$50.00 per Citation
72.015(C)(7)	Fire lane / Safety lane violation	\$50.00 per Citation
72.020(B)	Permit Transfer/Replacement Fee - Same Owner, Different Vehicle (Replacement limited to one per permit period)	\$2.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
72.020(B)(1)	All-Night Permit - Monthly	\$10.00
72.020(B)(2)(a)	"E" Permit - Quarterly	\$72.00
72.020(B)(2)(a)	"E" Permit - Annual	\$260.00
72.020(B)(2)(a)	"E" Permit - Transfer Fee	\$10.00
72.020(B)(2)(e)	"EU" Permit - Quarterly	\$120.00
72.020(B)(2)(b)	"RE" Permit - Quarterly	\$10.00
72.020(B)(2)(C)	"E-A" Permit Annual (Same as fee imposed pursuant to Sec. 72020(B)(2)(a) for "E" Permit-Annual)	\$260.00
72.020(B)(3)(a)	"C" Permit Parking - Quarterly	\$72.00
72.020(B)(3)(b)	"C" Permit Parking - Annual	\$260.00
72.020(B)(3)(C)	Daily Commuter Parking Permit	\$2.00 per day
72.020(B)(4)	"S" Permit - per Semester	\$125.00
72.020(B)(5)	"O" Permit - Monthly	\$35.00
72.020(B)(9)	"CR" Permit - Quarterly	\$10.00
72.020(B)(12)	"A" Permit - Annual	\$18.00
72.020(B)(13)	"L" Permit - Quarterly	\$15.00
72.020(B)(18)	"PCO" Permit - Quarterly - Residents of property located adjacent to and south of Central Avenue from a point 60 feet west of the west line of Second Street to a point 175 feet westerly of the west line of Second Street.	\$30.00
72.020(B)(24)	"GO" Permit - Monthly - Resident	\$30.00
72.020(B)(24)	"GO" Permit - Monthly - Non-Resident	\$40.00
72.020(B)(30)	"PC" Permit - Port Clinton Garage Parking Keycard	\$175.00 per quarter
72.020(B)(32)	C&O Permit - Monthly (Effective 10/01/2015)	\$30.00
72.020(C)	Low-Income Parking Permit Fee Reduction	50%
72.025(l)(1)	Vehicle Immobilization Fee	\$100.00
72.062(E)(1)	Disabled Parking Violation - Parking a non-exempt vehicle in a designated handicap space	\$250.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
72.062(E)(2)	Disabled Parking Violation - Operating an exempt vehicle (parking) but the driver or any passenger is not the disabled person that the exempt vehicle belongs to	\$500.00
<b>General Penalties</b>		
72.999	1 - 4 Citations for violations of Sections 72.015(C)(20) or for parking in the RFE Area or RFW Area, as defined in Sections 72.020(B)(28) and 72.020(B)(29), without the appropriate RFE or RFW parking permit	\$100.00 per Citation
72.999	1 - 4 Citations for violations of all other applicable provisions of the City Code	\$25.00 per Citation
72.999	5 - 9 Citations for violations of Sections 72.015(C)(20) or for parking in the RFE Area or RFW Area, as defined in Sections 72.020(B)(28) and 72.020(B)(29), without the appropriate RFE or RFW parking permit	\$100.00 per Citation
72.999	5 - 9 Citations for violations of all other applicable provisions of the City Code	\$60.00 per Citation
72.999	10 or More Citations for violations of Sections 72.015(C)(20) or for parking in the RFE Area or RFW Area, as defined in Sections 72.020(B)(28) and 72.020(B)(29), without the appropriate RFE or RFW parking permit	\$150.00 per Citation
72.999	10 or More Citations for violations of all other applicable provisions of the City Code	\$120.00 per Citation
72.999	Late Fee Upon Adjudication per Citation	\$20.00
72.999	Citation for Permit Violation	\$50.00
72.999	Citation for No Parking Zone Violation	\$50.00
<b>Chapter 73: Parking Meter Regulations</b>		
73.035(a)	12-Hour Parking Meter Zone	\$3.00
73.035(a)	12-Hour Parking Meter Zone - 12-Hour Meter – Port Clinton Garage	\$.25 per hour
<b>Parking Meter Regulation Penalties</b>		
73.999	1 - 4 Citations	\$25.00
73.999	1 - 4 Citations for violations of all other applicable provisions of the City Code	\$25.00
73.999	5 - 9 Citations	\$60.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
73.999	10 or More Citations	\$120.00
73.999	Late Fee Upon Adjudication per Citation	\$20.00
<b>Chapter 74: Motor Vehicle Licenses</b>		
74.015(A)	Out-of-State Military License - Annual	\$5.00
74.015(B)(1)	"MCY" License - Annual	\$35.00
74.015(B)(2)	"Passenger" Automobile License - Annual	\$55.00
74.015(B)(2)	"Low Income" License - Annual (One Per Household)	\$2.00
74.015(B)(3)	"B" or "RV" License - Annual	\$55.00
74.015(B)(4)	"D" or "MD" License - Annual	\$75.00
74.015(B)(5)	"F" or "MF" License - Annual	\$75.00
74.015(B)(6)	"MG" License - Annual	\$75.00
74.015(B)(7)	"H" License - Annual	\$75.00
74.015(B)(8)	"AV" License - Annual	\$40.00
74.015(B)(10)	License Transfer Fee - Same Vehicle Type (Limited to one per license period)	\$2.00
74.015(B)(10)	License Transfer Fee - "More Expensive" Vehicle License Type (Limited to one per license period)	\$2.00 + Difference in License Costs
74.015(B)(11)	License Replacement Fee - Annual License (Limited to one per license period)	\$2.00
74.015(C)(1)	"TA" License - Annual	\$5.00
74.015(C)(2)	"TB" License - Annual	\$5.00
74.015(C)(3)	"TC" License - Annual	\$5.00
74.015(C)(4)	"TD", "TE", or "TM 14,000" License - Annual	\$5.00
74.015(C)(5)	"TG", or "TM 20,000" License - Annual	\$5.00
74.015(C)(6)	"TK", "TL", or "TM 36,000" License - Annual	\$5.00
74.015(C)(7)	Trailer - Annual	\$10.00
74.015(E)	Individual Dealer Plate - Annual	\$10.00



# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
74.015(F)	Late Penalty Fee - Annual License	\$10.00
74.999	Expired City Sticker	\$100.00
74.999	No Current City Sticker Displayed	\$100.00
74.999	Motor Vehicle License Violation	\$50.00
74.999	Late Fee Upon Adjudication per Citation	\$20.00
<b>Chapter 78: Valet Parking</b>		
78.010(A)(6)	Business District Valet Parking Permit Application Fee – New Permit	\$250.00
78.010(A)(6)	Business District Valet Parking Permit Application Fee – Renewal Permit	\$100.00
78.010(A)(6)	Residential District Valet Parking Permit Application Fee	\$25.00
<b>Chapter 90: Dogs, Cats, and Other Animals</b>		
90.010(C)	Replacement Fee - Annual License	\$2.00
90.010(D)	Replacement Fee - Annual License	\$2.00
90.010(D)	Transfer Fee - Annual License	\$2.00
90.010(E)	Transfer Fee - Annual License	\$2.00
90.015	"Unaltered" Dog License Fee - Annual	\$12.00
90.015	"Altered" Dog License Fee - Annual	\$7.00
90.015	Dangerous Dog License Fee - Annual	\$110.00
90.015	Vicious Dog License Fee - Annual	\$160.00
90.080(B)	Impoundment Fee	\$5.00
90.080(B)	Pound Maintenance Fee - Daily	\$20.00
90.999(E)	General Penalties	\$10.00 - \$500.00
90.999(E)	Late Fee Upon Adjudication per Citation	\$20.00
90.999	Failure to License Dog	\$60.00
90.999	Failure to Innoculate Against Rabies	\$60.00
90.999	Dog Running At Large (1st Offense)	\$50.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
90.999	Dog Running At Large (2nd Offense)	\$75.00
90.999	Dog Disturbing the Peace (1st Offense)	\$50.00
90.999	Dog Disturbing the Peace (2nd Offense)	\$75.00
90.999	Biting and Attacking Dog	\$75.00 - \$500.00
90.999	Dog - Dangerous Behavior	\$100.00 - \$500.00
90.999	Dog - Vicious Behavior	\$200.00 - \$500.00
90.999	Tethering	\$75.00 - \$500.00
<b>Chapter 91: Fire Prevention Code</b>		
91.005(4) (IFC 105.1.1.1.a)	License to Operate (Operational Permit)	\$0.00
91.005(7) (IFC 105.6)	Construction Permit Fee - New Systems	\$150.00
91.005(7) (IFC 105.6)	Construction Permit Fee - Alterations to Existing Systems	\$75.00
<b>Chapter 93: Streets and Sidewalks</b>		
93.063(B)(9)	Application Fee - Temporary or Seasonal Right-of-Way Displays	\$75.00
93.115(B)	Sidewalk Removal Permit Fee	\$150.00
93.221(A)	Minimum Deposit to Accompany Each Driveway Approach Permit	\$250.00
93.221(C)	Minimum Deposit - Modification of Existing Public Improvements	125% of Cost of Modifications
93.225	Driveway Approach Construction Permit	\$75.00
93.225	Driveway Approach Resurfacing Permit	\$75.00
93.270(C)	Driveway and Driveway Approaches Variation Application Review Fee	\$225.00
93.325(B)	Minimum Deposit to Restore Public Way Following Excavation	\$100.00
93.347	Request for Vacation of Public Right of Way	\$150.00
93.360 (A)	Address Assignment	\$50 per address
<b>Chapter 94: Trees &amp; Shrubs</b>		
94.040	Parkway Tree Removal Permit Fee	\$400.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
94.125	Low Income Program Tree Removal Services	Cost less 20% discount
94.320	Building Permit Parkway Restoration Fee (Per 50 Feet of Frontage)	\$250.00
94.403(C)(6)	Fee in Lieu of Required Protected Tree Replacement	\$100.00 per Diameter Inch of required protected tree replacement
94.403(C)(6)	Fee in Lieu of Required Key Tree Replacement	\$150.00 per Diameter Inch of required key tree replacement
94.403(C)(6)	Fee in Lieu of Required Heritage Tree Replacement	\$200.00 per Diameter Inch of required heritage tree replacement
94.404(G)	Removal of Stop Work Order: Work Undertaken Without a Tree Removal Permit	\$500.00
94.404(G)	Removal of Stop Work Order: Work Undertaken in Violation of a Tree Removal Permit	\$500.00
94.404(G)	Each Additional Inspection to Verify Work Complies With Stop Work Order	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl. Inspection \$225.00 - each addl. Inspection
94.405(C)(1)	Protected Tree Removal Permit	\$100.00 per 10 inches of DBH of tree removed, rounded up
94.405(C)(1)	Key Tree Removal Permit	\$150.00 per 10 inches of DBH of tree removed, rounded up
94.405(C)(1)	Heritage Tree Removal Permit	\$200.00 per 10 inches of DBH of tree removed, rounded up
94.999(A)	Violations of Sections 94.001 through 94.045	Not less than \$50.00 nor more than \$1000.00
94.999(B)	Violations of Sections 94.100 through 94.140	Not less than \$50.00 nor more than \$1000.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
94.999(C)	Violations of Sections 94.320 or 94.330	Not less than \$50.00 nor more than \$1000.00
94.999(D)	Violations of Sections 94.403 through 94.406	\$1,000.00
94.999(E)	Violations of Section 94.407	\$4,000.00
<b>Chapter 95: Nuisances</b>		
95.999	Nuisance - Unlawful Use of Leaf Blower	\$150.00
95.999	Weeds Over 8 inches High	\$75.00 - \$500.00
95.999(E)(2)	Administrative Fee	25% of the cost of abatement
<b>Chapter 96: Garbage, Refuse and Litter</b>		
96.106(A)	Residential Franchise License Fee - Annual	\$1,500.00
96.106(C)	Other Scavenger License Fee - Annual	\$500.00
96.402	Littering	\$75.00 - \$500.00
96.402	Illegal Dumping	\$75.00 - \$500.00
<b>Chapter 97: Municipal Taxation</b>		
97.600	Annual Tax on Coin-in-Slot Amusement	\$150.00
97.1000(B)	Real Estate Transfer Tax	\$5 per \$1,000 of Sale Price
97.1008	Real Estate Transfer Tax Rebate for Sellers Moving within the City	Eliminated in 2011
97.1100	Enhanced "911" Surcharge - Monthly	\$1.00 Per Network Connection
<b>Chapter 99: Commercial Filming</b>		
99.070(A)(1)	Commercial Filming Permit Administrative and Processing Fee	\$50.00
99.070(A)(2)	Major Commercial Filming Permit Fee	\$200.00
<b>Chapter 101-1: Ambulance Transport Fees</b>		
101-1.003(A)	Basic Life Support - Resident	\$450.00
101-1.003(A)	Advanced Life Support Level 1 - Resident	\$535.00
101-1.003(A)	Advanced Life Support Level 2 - Resident	\$770.00
101-1.003(A)	Basic Life Support - Non Resident	\$660.00
101-1.003(A)	Advanced Life Support Level 1 - Non Resident	\$710.00



# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
101-1.003(A)	Advanced Life Support Level 2 - Non Resident	\$945.00
101-1.003(A)	Mileage Fee - Resident and Non-Resident	\$8.60 per mile
<b>Chapter 102: Landscape &amp; Lawn Care Professionals</b>		
102.001(B)	License Fee - Annual - on or before March 31	\$100.00
	License Fee - Annual - on or after April 1	\$125.00
102.0050	Failure to Obtain Landscaper's License	\$150.00
<b>Chapter 104: Pavement Sealant</b>		
104.015(A)	License Fee - Annual - on or before March 31	\$100.00
104.015(A)	License Fee - Annual - on or after April 1	\$125.00
104.999(A)	Failure to Obtain a Pavement Sealant License	\$150.00
<b>Chapter 106: Annual Business Registration</b>		
106.005	Registration Fee - Annual - on or before December 31	\$35.00
	Registration Fee - Annual - on or after January 1	\$70.00
	Registration Fee - Annual - on or after February 1	\$140.00
<b>Chapter 109: General Contractors</b>		
109.020	License Fee - Annual	\$100.00
<b>Chapter 111: Taxicabs and Public Limousines</b>		
111.007(A)	Franchise Fee (1-6 Cabs) - Annual	\$240.00
111.007(A)	Franchise Fee for Each Additional Cab - Annual	\$40.00
111.015	Taxi License - Annual	\$40.00
111.015	Limousine License - Annual	\$40.00
111.070(F)	Taxi Driver's License - First Year	\$25.00
111.070(F)	Taxi Driver's License - Annual Renewal	\$25.00
<b>Chapter 112: Auctions and Auctioneers</b>		
112.025(A)(1)	Auctioneer's License - Annual	\$1,000.00
112.025(A)(2)	Auctioneer License Surety Bond	\$1,000.00
112.035(B)	Auction Sale Special Permit - Per Event	\$15.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
<b>Chapter 115: Food and Drink Sales</b>		
115.010(B)(1)	20 Seats or Less - Annual License	\$100.00
115.010(B)(1)	21-100 Seats - Annual License	\$150.00
115.010(B)(1)	More Than 100 Seats - Annual License	\$200.00
115.010(B)(2)	Take Out Establishment (Food Store) - Annual License	\$100.00
115.010(B)(3)	Delivery Establishment - Annual License	\$100.00
115.999	Failure to Obtain a Restaurant License	\$150.00
115.999	Failure to Obtain a Food Service License	\$150.00
<b>Chapter 118: Amusement and Places of Entertainment</b>		
118.036(B)(7)	Raffle Application Fee	\$35.00
118.400(B)(7)	Non-Refundable Charitable Games Application Fee	\$25.00
118.605 (A)	Outdoor Special Event Permit	\$60.00
<b>Chapter 119: Alcoholic Beverages</b>		
119.305(O)	Class T License - Annual	\$2,500.00
119.310(A)(18)	Administrative Application Fee	\$250.00
119.310(B)(3)	Renewal Application Fee	\$100.00
119.310(B)(4)	Late Renewal Application Fee	\$350.00
119.315(B)(2)	Fingerprinting Fee - Per Person	\$35.00
119.320(A)(4)	Class A License - Annual	\$2,500.00
119.320(A)(4)	Class B License - Annual	\$1,500.00
119.320(A)(4)	Class C-1 License - Annual	\$1,500.00
119.320(A)(4)	Class C-2 License - Annual	\$250.00
119.320(A)(4)	Class D License - Per Event	\$35.00
119.320(A)(4)	Class F License - Annual	\$1,750.00
119.320(A)(4)	Class G License - Annual	\$1,500.00
119.320(A)(4)	Class H License - Annual	\$3,000.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
119.320(A)(4)	Class PD License - Annual	\$350.00
119.320(A)(4)	Class Q License - Annual	\$1,550.00
119.320(A)(4)	Class R-1 License - Annual	\$2,580.00
119.320(A)(4)	Class R-2 License - Annual	\$1,550.00
119.320(A)(4)	Class RF License - Annual	\$1,500.00
119.320(A)(4)	Class RS-1 License - Annual	\$3,820.00
119.320(A)(4)	Class S-1 License - Annual	\$2,580.00
119.320(A)(4)	Class S-2 License - Annual	\$1,550.00
119.320(A)(4)	Alcoholic Liquor Tasting License	\$0.00
119.320(A)(4)	Class SP License - Per Sporting Event	\$500.00
119.410	Responsible Alcohol Servers Education Training Fee - 5 to 9 students	\$35 per student
119.410	Responsible Alcohol Servers Education Training Fee - 10 or more students	\$20 per student
119.580(B)(1)	Beer Keg Security Deposit	\$100.00
119.601	Sale of Alcohol to a Minor	\$250.00 - \$1,000.00
119.601	Use of False/Altered ID (1st Offense)	\$250.00 - \$1,000.00
119.601	Use of False/Altered ID (2nd Offense)	\$350.00 - \$1,500.00
119.601	Use of False/Altered ID (3rd Offense)	\$600.00 - \$2,500.00
119.601	Consumption or Possession of Alcoholic Beverages by Minors (1st Offense)	\$250.00 - \$1,000.00
119.601	Consumption or Possession of Alcoholic Beverages by Minors (2nd Offense)	\$350.00 - \$1,500.00
119.601	Consumption or Possession of Alcoholic Beverages by Minors (3rd & Subsequent Offense(s))	\$600.00 - \$2,500.00
<b>Chapter 121: Electrical Contractors</b>		
121.015	Registration Fee - Annual	\$50.00
<b>Chapter 124: Vending Machines &amp; Other Automatic Devices</b>		
124.010(A)	Cigarette Vending Machine License - Annual	\$500.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
<b>Chapter 125 Cigarette, Cigars, Tobacco</b>		
125.005	Retail Sale of Cigarette, Cigars, Tobacco License - Annual	\$500.00
125.304	Failure to Obtain a Tobacco License	\$150.00
125.304	Sale of Tobacco Products to a Minor	\$150.00
125.304	Possession of Tobacco Products by a Minor	\$250.00 - \$1,000.00
<b>Chapter 126: Vendors, Itinerant Merchants, &amp; Peddlers</b>		
126.025	Hawker/Peddler/Itinerant Merchant/Transient Vendor - Event License	\$60.00 per 10' x 10' Space or 100 Square Feet
126.025	Hawker/Peddler/Itinerant Merchant/Transient Vendor - Annual License	\$150.00 per 10' x 10' Space or 100 Square Feet
126.035(D)(4)(C)	Plaza Vendor Application Fee - Annual License	\$50.00
<b>Chapter 127: Solicitors</b>		
127.010(A)(17)	Solicitor License Application Fee - Individual	\$10.00
127.010(A)(17)	Solicitor License Application Fee - Organization	\$25.00
127.045	Failure to Obtain Solicitor Registration	\$75.00 - \$500.00
127.045	Soliciting Door to Door	\$75.00 - \$500.00
<b>Chapter 129: Alarm Systems</b>		
129.030(A)	Central Station Permit Fee - Initial Application	\$35.00
129.030(A)	Central Station Permit Fee - Annual Renewal	\$25.00
129.030(A)	Direct Connect Permit Fee - Pre-Existing Direct Connect Fire And Combination Alarms, Required Direct Connect Alarms - Initial Application	\$35.00
129.030(A)	Direct Connect Permit Fee - Pre-Existing Direct Connect Fire And Combination Alarms, Required Direct Connect Alarms - Annual Renewal	\$25.00
129.030(A)	Direct Connect Permit Fee - All Other Alarms - Initial Application And Annual Renewal	\$1,000.00
129.030(B)(1)	One-Time Connection Fee	\$125.00
129.030(B)(2)	Monitoring Fee	\$22.00 per month

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
129.030(B)(2)	Service Fee	\$3.00 per month
129.030(B)(3)	Maintenance Fee	\$12.00 per month
129.050(A)	Penalty For 3rd False Alarm Per Year	\$50.00
129.050(A)	Penalty For 4th and 5th False Alarms Per Year	\$100.00
129.050(A)	Penalty For 6th and 7th False Alarms Per Year	\$150.00
129.050(A)	Penalty For 8th and 9th False Alarms Per Year	\$200.00
129.050(A)	Penalty For 10th and 11th False Alarms Per Year	\$250.00
129.050(A)	Penalty For 12 Or More False Alarms Per Year	\$300.00 + an additional \$50 for each additional False Alarm beyond the 12th False Alarm
129.080(E)(2)	Fine In Lieu Of Forced Disconnection Of Direct Connect Fire Alarm System	\$650.00
129.080(F)	Fee In Lieu Of Revocation Of Alarm System Permit Or Forced Disconnection Of Monitored Alarm System	\$650.00
<b>Chapter 130: Offenses Against The Person</b>		
130.999	Interference with Public Officers	\$50.00 - \$500.00
130.999	Conspiracy	100.00 - \$500.00
<b>Chapter 131: Offenses Against Property</b>		
131.999	Retail Theft	\$200.00
<b>Chapter 133: Offenses Against Public Morals and Decency</b>		
133.040(A)	Initial Sexual Offender/Predator Registration Fee - per 730 ILCS 150/3	\$100.00
133.040(A)	Renewal Sexual Offender/Predator Registration Fee - per 730 ILCS 150/3	\$100.00
133.999	Possession of Cannabis - Juvenile/Minor	\$200.00 - \$1,000.00
133.999	Possession of Cannabis - Adult	\$250.00
133.999	Possession of Drug Paraphernalia	\$250.00 - \$1,000.00
<b>Chapter 134: Handgun Control</b>		
134.004(A)	Handgun Registration Fee - Annual	\$5.00



# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
<b>Chapter 135: Responsibility for Minors</b>		
135.999(C)	Truancy Prohibited	\$50.00 - \$100.00
<b>Chapter 150:</b>		
150.525(D)	Pre-Application Review - Nonrefundable; may be applied to full cost	50% of full plan review cost
<b>Planned Development Application Fees</b>		
150.525(D)	Applications for Minor Amendment to Existing Planned Development and Applications (New and Major Amendment to Existing Planned Development) for Education and Not-for-Profit Uses	\$750.00
150.525(D)	Revised Application Fee, Each Occurrence	\$1,000.00
150.525(D)	Application for Major Amendment to Existing Planned Development with no new Structures or Expansion of Structures	\$1,000.00
150.525(D)	Application for Major Amendment to Existing Planned Development	\$1,500.00
150.525(D)	Application Fee for New Planned Development	\$2,000.00
150.703.1(E)(4)	Permit Application Review Fee - Beach Structure Permit	\$225.00
150.703.1(E)(5)(a)	Pre-Application Review - Beach Structure Permit - Nonrefundable; may be applied to full cost	50% of full plan review cost
150.807 (D)	Downtown Parking City Council Parking Waiver	\$200.00
<b>Payment in Lieu of Parking Spaces</b>		
150.807(B)(2)	RM1: Medium-to-High Density Residential District	\$1,000.00
150.807(B)(2)	RM1A: Medium-to-High Density Residential District	\$1,000.00
150.807(B)(2)	RM2: High Density Residential District	\$1,000.00
150.807(B)(2)	B1A: Waukegan-Bloom Neighborhood Commercial District	\$1,000.00
150.807(B)(2)	B1: Neighborhood Commercial District	\$1,000.00
150.807(B)(2)	B2: Ravinia Commercial District	\$1,000.00
150.807(B)(2)	B2-RW: Roger Williams Commercial District Overlay	\$1,000.00
150.807(B)(2)	B3: Highway Commercial District	\$1,000.00
150.807(B)(2)	B4: Commercial Service District	\$15,000.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
150.807(B)(2)	B5: Central Business District	\$15,000.00
150.807(B)(2)	B5: Central Business District- POSO (Pedestrian Oriented Shopping Overlay)	\$15,000.00
150.807(B)(2)	RO: High Density Residential/Office District	\$15,000.00
150.807(B)(2)	Houses of Worship in all zoning districts	\$0.00
150.1608(B)	Payment in Lieu of Parking Spaces for Special Exceptions	Same as Schedule Corresponding to Section 150.807(B)(2)
150.1202 (E)(2)(a)	Zoning Board of Appeals Variation Hearing Transcript Fee	\$500.00
150.1202 (E)(2)(a)	Zoning Board of Appeals Continuation Fee, each occurrence	\$50.00
150.1202 (E)(2)(a)	Fence Variation, Application Fee	\$225.00
150.1202 (E)(2)(a)	Variation - Other than Fence, Application Fee	\$225.00
150.1202 (E)(2)(a)	Compere Referral from City Council - Application Fee	\$100.00
	<b>Conditional Uses</b>	
150.1402(D)(2)	Pre-Application Discussion with Plan Commission	50% of Application Fee
150.1402(D)(2)	Education and Not-for-Profit Uses	\$500.00
150.1402(D)(2)	All Other Uses	\$1,000.00
150.1503(C)(3)	Map and/or Text Amendments to the Zoning Code	\$750.00
150.1503(C)(3)	Duplication & Recordation Deposit (Refundable)	\$135.00
150.1503(C)(3)	Court Reporter Transcript Deposit (Refundable)	\$500.00
150.408(B)	Outdoor Dining/Accessory Use Permit	\$75.00
150.1603(D)(2)	Special Exceptions	\$200.00
	<b>Permit Fees for Stormwater, Floodplain or Wetlands Related Development</b>	
	<b>SECTION I. STANDARD REVIEW FEES</b> (Does not include Section II or III of this Permit Fees Section)	
150.1804(A)(4)	INITIAL APPLICATION FEE	\$375.00
	<b>A. NON-CERTIFIED/CERTIFIED AREAS</b>	
	<b>1. SEDIMENT AND EROSION CONTROL ONLY</b>	
150.1804(A)(4)	(a) Single Family Home/Development < 5 ACRES	\$640.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
150.1804(A)(4)	(b) Single Family Home/Development < 5 ACRES w /Floodplain or Wetlands	\$1,040.00
150.1804(A)(4)	(c) DEVELOPMENT > 5 ACRES < 20 ACRES	\$2,400.00
150.1804(A)(4)	(d) DEVELOPMENT > 20 ACRES < 100 ACRES	\$3,560.00
150.1804(A)(4)	(e) DEVELOPMENT > 100 ACRES	\$7,240.00
150.1804(A)(4)	2. MINOR DEVELOPMENT (w/o Detention) (1)	\$2,120.00
150.1804(A)(4)	3. MINOR DEVELOPMENT (with Detention) (1)	\$3,120.00
150.1804(A)(4)	4. MAJOR DEVELOPMENT (Streambank/Shoreline Stabilization Project)	\$1,200.00
150.1804(A)(4)	5. MAJOR DEVELOPMENT (Detention - No Floodplain)	\$5,440.00
150.1804(A)(4)	6. MAJOR DEVELOPMENT (Grading in Floodplain no detention) (1)	\$3,280.00
150.1804(A)(4)	7. MAJOR DEVELOPMENT (w/ Floodplain < 100 acres) (1)	\$8,640.00
150.1804(A)(4)	8. MAJOR DEVELOPMENT (w/ Floodplain > 100 acres) (1)	\$13,520.00
150.1804(A)(4)	9. MAJOR DEVELOPMENT (w/ Floodplain > 200 acres) (1)	\$16,320.00
150.1804(A)(4)	10. FLOODPLAIN/FLOODWAY ACCESSORY STRUCTURE REVIEW	\$440.00
	<b>B. PUBLIC ROAD DEVELOPMENTS</b>	
150.1804(A)(4)	1. PUBLIC ROAD DEVELOPMENT (Detention and Floodplain Modeling)	\$5,800.00
150.1804(A)(4)	2. PUBLIC ROAD DEVELOPMENT (w/ Detention and/or Floodplain Impact)	\$4,200.00
150.1804(A)(4)	3. PUBLIC ROAD DEVELOPMENT (No Detention)	\$2,200.00
150.1804(A)(4)	4. IN-KIND REPLACEMENT	\$760.00
150.1804(A)(4)	5. COUNTYWIDE PERMIT #1	\$440.00
	<b>C. CERTIFIED COMMUNITY FLOODPRONE AREA BASE FLOOD DETERMINATION (1)</b>	
150.1804(A)(4)	1. FLOOD OF RECORD MAP DETERMINATIONS	\$560.00
150.1804(A)(4)	2. DEVELOPMENT OR TRIBUTARY AREA < 20 - ACRES	\$2,320.00
150.1804(A)(4)	3. DEVELOPMENT OR TRIBUTARY AREA < 100-ACRES	\$4,080.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
150.1804(A)(4)	4. FLOODPLAIN > 100 ACRES < 640 ACRES TRIBUTARY	\$240.00
150.1804(A)(4)	5. FLOODPLAIN > 640 ACRES TRIBUTARY OR FLOODWAY MODIFICATION	\$6,201.00
150.1804(A)(4)	5. FLOODPLAIN DETERMINATION LETTER	
<b>SECTION II.ISOLATED WATERS OF LAKE COUNTY DEVELOPMENT (IWLC) (Does not</b>		
150.1804(A)(4)	1. JURISDICTIONAL DETERMINATION	\$900.00/ea. Wetland impact area
150.1804(A)(4)	2. NO IMPACT DETERMINATION	
150.1804(A)(4)	(a) Single Family Home or Small Site < 5 acres	\$620.00/ea. Wetland impact area
150.1804(A)(4)	(b) Large Site ≥ 5 acres	\$1,620.00/ea. Wetland impact area
150.1804(A)(4)	3. IWLC PERMITS	
150.1804(A)(4)	(a) CATEGORY-I PERMIT (Single Family Home)	\$880.00
150.1804(A)(4)	(b) CATEGORY-I PERMIT	\$2,720.00
150.1804(A)(4)	(c) CATEGORY-II PERMIT	\$3,640.00
150.1804(A)(4)	(d) CATEGORY-III PERMIT	\$4,400.00
150.1804(A)(4)	(e) CATEGORY-IV PERMIT (< 1 acre)	\$1,440.00
150.1804(A)(4)	(f) CATEGORY-IV PERMIT (≥ 1 acre)	\$2,760.00
150.1804(A)(4)	(g) GENERAL PERMIT #2 (Developments <0.1 acre IWLC impacts)	\$360.00
150.1804(A)(4)	4. OTHER IWLC FEES (Includes all that apply)	
150.1804(A)(4)	(a) MITIGATION REVIEW	Add 100% to Section II
150.1804(A)(4)	(b) HYDROLOGY REVIEW	Add 25% to Section II
150.1804(A)(4)	(c) SMC-APPROVED WETLAND BANK REVIEW	\$400.00/Acre + \$4,220.00 Bank Rvw Fee
150.1804(A)(4)	5. WETLAND RESTORATION FUND FEES	
150.1804(A)(4)	(a) NORTH BRANCH CHICAGO RIVER WATERSHED	\$129,900.00/acre of mitigation
150.1804(A)(4)	(b) LAKE MICHIGAN WATERSHED	\$125,400.00/acre of mitigation
150.1804(A)(4)	(c) DES PLAINES RIVER WATERSHED	\$86,500.00/acre of mitigation
150.1804(A)(4)	(d) FOX RIVER WATERSHED	\$81,500.00/acre of mitigation

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
	<b>SECTION III. OTHER FEES</b>	
150.1804(A)(4)	A. RESUBMITTALS (2)	1/3 Base Review Fee
150.1804(A)(4)	B. PERMIT NOT REQUIRED DETERMINATION (Letter)	\$240.00
150.1804(A)(4)	C. FEMA MAP REVISIONS	\$2,480.00
150.1804(A)(4)	D. EARTH CHANGE APPROVAL	\$1,720.00
150.1804(A)(4)	E. VARIANCES	\$4,240.00
150.1804(A)(4)	F. APPEALS	\$1,920.00
150.1804(A)(4)	G. FEE-IN-LIEU OF DETENTION	\$1,400.00
150.1804(A)(4)	H. MISCELLANEOUS LC SMC STAFF TIME EXPENDITURE (3)	\$80 /Hr
150.1804(A)(4)	I. PREARRANGED INSPECTION SERVICES / \$ PER INSPECTION (4)	\$240/insp
150.1804(A)(4)	J. ENFORCEMENT ACTIONS	Add 50% to Base Fee
	<b>SECTION IV. INSPECTION DEPOSITS</b>	
150.1804(A)(4)	PRE-CONSTRUCTION MEETING DEPOSIT (applies to all Local Units of Government developments)	\$240.00
150.1804(A)(4)	A. LOCAL UNIT OF GOVERNMENT DEVELOPMENT DEPOSITS	\$720.00
150.1804(A)(4)	B. FEES ASSESSED FROM INSPECTION DEPOSITS	
150.1804(A)(4)	1. MODERATE VIOLATION	\$240.00
150.1804(A)(4)	2. MAJOR VIOLATION	\$720.00
150.1804(A)(4)	PRE-CONSTRUCTION MEETING DEPOSIT (applies to all development categories below)	\$500.00
150.1804(A)(4)	A. SINGLE FAMILY HOME - no floodplain/wetland, no deed/plat restrictions required	
150.1804(A)(4)	1. HOME VALUE less than or equal to \$200,000	\$500.00
150.1804(A)(4)	2. HOME VALUE between \$200,000 and \$500,000	\$50.00
150.1804(A)(4)	3. HOME VALUE greater than or equal to \$500,000	\$1,000.00
150.1804(A)(4)	B. SINGLE FAMILY HOME - adjacent to floodplain/wetland, deed/plat restrictions required	
150.1804(A)(4)	1. HOME VALUE less than or equal to \$200,000	\$1,000.00



# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
150.1804(A)(4)	2. HOME VALUE between \$200,000 and \$500,000	\$1,500.00
150.1804(A)(4)	3. HOME VALUE greater than or equal to \$500,000	\$2,000.00
150.1804(A)(4)	C. SINGLE FAMILY HOME - impact floodplain/wetland, deed/plat restrictions required	
150.1804(A)(4)	1. HOME VALUE less than or equal to \$200,000	\$2,000.00
150.1804(A)(4)	2. HOME VALUE between \$200,000 and \$500,000	\$3,000.00
150.1804(A)(4)	3. HOME VALUE greater than or equal to \$500,000	\$4,000.00
150.1804(A)(4)	D. PUBLIC ROAD DEVELOPMENT	\$1,800.00
150.1804(A)(4)	E. MINOR DEVELOPMENT - no detention	\$1,800.00
150.1804(A)(4)	F. MINOR DEVELOPMENT - with detention	\$2,600.00
150.1804(A)(4)	G. MAJOR DEVELOPMENT	\$5,000.00
150.1804(A)(4)	H. FEES ASSESSED FROM INSPECTION DEPOSITS - NON-PUBLIC PROJECTS	
150.1804(A)(4)	1. MODERATE VIOLATION	20% of inspection deposit amount
150.1804(A)(4)	2. MAJOR VIOLATION	40% of inspection deposit amount
150.1804(A)(4)	V REVIEW FEES INCLUDE INITIAL APPLICATION FEE (1) MAJOR DEV., MINOR DEV., FLOODPRONE AREA AS DEFINED IN LAKE COUNTY WDO (2) IF ADDITIONAL REVIEW IS REQUIRED DUE TO MAJOR RE-DESIGN OF THE DEVELOPMENT, THE ENTIRE BASE FEE MAY BE REAPPLIED, INSTEAD OF THE ADDITIONAL FEE (3) (STAFF RATE INCLUDES ALL OVERHEAD EXPENSES) (4) (INSPECTION FEES CHARGED FOR REQUESTED OR AGREED SERVICES RENDERED) (5) (INCLUDES THREE FULL REVIEWS AND ALL ASSOCIATED TIME)	
<b>Chapter 150 Fees</b>		
150.1909(D)(1)(b)	Vegetation Plan Review - Following Tree Removal w/o Permit	\$500.00
150.1912	Variation to Steep Slope Zone Standards, Natural Resource Commission Review Fee	\$100.00
150.1913(E)	Violation of Section 150.1909	\$4,000.00
150.2028(C)(2)	Temporary Sign Permit - Less Than 12 Square Feet	\$60.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
150.2028(C)(2)	Temporary Sign Permit - More Than 12 Square Feet	\$75.00
150.2028(C)(2)	Permit Fee - Erection or Alteration of Permanent Sign	\$60.00 + \$1.00/Sq. Ft. of Sign Area
150.2037	Penalty for Violating Provisions of the City's Sign Code	\$50-500.00
150.2102(C)(2)	Per Unit Cash Payment In Lieu of Providing Affordable Housing	\$125,000.00
150.410(F)(5)(a)	Health Care District Master Site Plan Review or Amendment-Application Fee	\$750.00
<b>Subdivision Fees</b>		
151.006 (B)	Pre-application Discussion with Plan Commission	50% of Application Fee
151.005(B) and 151.006(B)	Subdivision Review - Three Lots or Less	\$400.00
151.006(B)	Subdivision Review - Four Lots or More	\$700.00, Plus \$50.00 for each lot over 4
151.005(B)	Duplication & Recordation Fee	\$135.00
<b>Chapter 154: Registration and Safety Requirements for Certain Residential Rental Property</b>		
154.005(B)(4)	Regulated Rental Dwelling Registration Fee - Annual Registration	\$30.00
154.005(C)	Regulated Rental Dwelling Registration Fee - Amended Registration	\$0.00
154.999(A)	Violation of Regulated Rental Dwelling Registration Requirement (Sec. 154.005) - 1st Offense Within 24-Month Period	Not less than \$50.00 nor more than \$250.00
154.999(A)	Violation of Regulated Rental Dwelling Registration Requirement (Sec. 154.005) - 2nd Offense Within 24-Month Period	Not less than \$250.00 nor more than \$1000.00
154.999(A)	Violation of Regulated Rental Dwelling Registration Requirement (Sec. 154.005) - 3rd and Subsequent Offenses Within 24-Month Period	Not less than \$1000.00 nor more than \$2000.00
154.999(A)	Violation of Other Provisions of Chapter 154	Not less than \$50.00 nor more than \$750.00
<b>Chapter 160: Impact Fees</b>		
160.301(B)	Schedule of Development Impact Fees	
Unit Type	Library, Dist. 109, Dist. 112, Dist. 113, Park	

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
0 Bedroom MF	\$295, \$0, \$0, \$0, \$3,900	
1 Bedroom MF	\$401, \$55, \$55, \$32, \$4,500	
2 Bedroom MF	\$437, \$2,350, \$2,350, \$1,464, \$4,500	
3+ Bedroom MF	\$697, \$5,500, \$5,500, \$2,750, \$4,500	
2 Bedroom Att SF	\$454, \$2,332, \$2,332, \$1,210, \$4,500	
3+ Bedroom Att SF	\$546, \$4,969, \$4,969, \$1,878, \$4,500	
2 Bedroom Det SF	\$460, \$3,000, \$3,000, \$637, \$4,500	
3+ Bedroom Det SF	\$661 \$8,000, \$8,000, \$4,000, \$5,000	
4+ Bedroom Det SF	\$859 \$8,500, \$8,500, \$4,500, \$5,000	
160.301(D)(2)	City Administrative Fee	\$50 per Development
<b>Chapter 170: Building Code</b>		
170.003.1(8) (IBC 105.5)	Permit Extension Fee	For the second extension and all subsequent extensions, the fee is \$100 for a single permit or \$250 for a set of permits under one master permit
170.003.1(11) (IBC 109.2.1.a)	Building Permit Fee	\$100.00 + 1% of Construction Costs
170.003.1(11) (IBC 109.2.1.a)	Administrative Fee	Cost + 25%
170.003.1(11) (IBC 109.2.1.a)	Minimum Building Permit Fee	\$75.00
170.003.1(11) (IBC 109.2.1.b)	Earth Moving Permit - Over \$500 of Work	\$250.00
170.003.1(11) (IBC 109.2.1.c)	Building Relocation Fee	\$500.00
170.003.1(11) (IBC 109.2.1.d)	Installation of a New Fire Sprinkler System	\$150.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
170.003.1(11) (IBC 109.2.1.d)	Addition, Alteration, or Repair to an Existing Fire Sprinkler System	\$75.00
170.003.1(11) (IBC 109.2.1.e)	Installation of a New Fire Alarm System	\$150.00
170.003.1(11) (IBC 109.2.1.e)	Addition, Alteration, or Repair to an Existing Fire Alarm System	\$75.00
170.003.1(11) (IBC 109.2.1.f)	Curb Crossing Permit Fee	\$75.00
170.003.1(11) (IBC 109.2.1.g)	Street Opening Permit Fee	\$250.00
170.003.1(11) (IBC 109.2.1.h)	Temporary Construction Trailer or Construction Storage Trailer Fee	\$50 per month
170.003.1(11) (IBC 109.2.1.i)	Third Party Inspection or Service Fee (for nonstandard / specialty inspections)	City's Costs + 12% Administrative Fee
170.003.1(11) (IBC 109.2.3)	Occupancy Inspection Fee - Commercial Establishment	\$150.00
170.003.1(11) (IBC 109.2.4)	Heating Equipment Installation Permit Fee - Per 100,000 BTU	\$75.00
170.003.1(11) (IBC 109.2.4)	Permit Fee - Extension of Existing Heating System	\$75.00
170.003.1(11) (IBC 109.2.5)	Cooling Equipment Installation Permit Fee	\$75.00 + \$1.00/Ton of Cool Capacity
170.003.1(11) (IBC 109.2.5)	Permit Fee - Extension of Existing Cooling System	\$75.00
170.003.1(11) (IBC 109.2.6)	Permit Re-inspection Fee - For Each Inspection Beyond Two (2) Trips	\$75.00
170.003.1(11) (IBC 109.2.7.a)	Preliminary Plan Review - Single Family Dwelling	\$100.00
170.003.1(11) (IBC 109.2.7.a)	Preliminary Plan Review - Multi-Family Dwelling	\$100.00 + \$50.00 Per Additional Unit
170.003.1(11) (IBC 109.2.7.a)	Preliminary Plan Review - Commercial Dwelling	\$100.00 + \$50.00 Per 1,000 Square Ft.
170.003.1(11) (IBC 109.2.7.a)	Preliminary Plan Review - All Other Dwellings (Including Schools, Hospitals)	\$100.00 + \$50.00 Per 1,000 Square Ft.
170.003.1(11) (IBC 109.2.7.a)	Preliminary Plan Review - Accessory Structure	\$75.00
170.003.1(11) (IBC 109.2.7.b)	Non-refundable Building Plan Submission Fee - New Homes or Additions	\$250.00
170.003.1(11) (IBC 109.2.7.b)	Third Party Plan Review Services	City's Cost +12% Administrative Fee

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
170.003.1(11) (IBC 109.2.7.b)	Plan Review Service - Hourly Rate (City Staff)	\$100.00
170.003.1(11) (IBC 109.2.7.c)	Plan Review Service - Hourly Rate for Resubmitted Plans or Plan Reviews in Excess of What is Normally Required	\$100.00
170.003.1(11) (IBC 109.2.7.d)	Rate for Multi-Family or Commercial Plan Review, Design Development, Code Consultation, or Inspection	City's Costs + 12% Administrative Fee
170.003.1(11) (IBC 109.2.8)	Design Review - Awning	\$100.00
170.003.1(11) (IBC 109.2.8)	Design Review - Parkway or Driveway	\$100.00
170.003.1(11) (IBC 109.2.8)	Lighting Plan Review	\$100.00
170.003.1(11) (IBC 109.2.8)	Design Review Application Fee for Buildings up to 5000 Square Feet	\$250.00
170.003.1(11) (IBC 109.2.8)	Design Review Application Fee for Buildings 5001 Square Feet and Greater	\$500.00
170.003.1(11) (IBC 109.2.8)	Design Review Application Fee for Variation to Standards and Signage (non-fence)	\$500.00
170.003.1(11) (IBC 109.2.8)	Design Review Application Fee for Administrative Review	\$100.00
170.003.1(11) (IBC 109.2.9.a)	Elevator, Lift or Hoisting Equipment Installation Permit	\$75.00 + 1% of Install/Construct Cost
170.003.1(11) (IBC 109.2.9.e)	Annual Elevator Inspection Fee (Includes 2 Semi-Annual Inspections)	\$135.00
170.003.1(11) (IBC 109.2.1.e)	Inspection Fee (Per Additional Inspection)	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl. Inspection \$225.00 - each addl. Inspection
170.003.1(11) (IBC 109.2.10.a)	Removal of Stop Work Order - Work Without a Building Permit	\$500.00
170.003.1(11) (IBC 109.2.10.b)	Removal of Stop Work Order - Work in Violation of a Building Permit	\$500.00
170.003.1(11) (IBC 109.2.10.e)	Per Visit Re-inspection Fee to Ensure Compliance With Stop Work Order	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl. Inspection \$225.00 - each addl. Inspection



# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
170.003.1(11) (IBC 109.2.11)	Permit Fee - Canopy, Awning, or Marquee	\$75.00
170.003.1(11) (IBC 109.2.12)	Demolition Permit Fee - All Structures	\$750.00
170.003.1(11) (IBC 109.2.12)	Demolition Permit Guarantee Deposit	\$1,000.00
170.003.1(11) (IBC 109.2.12)	Demolition - Interior of Structure	\$75.00
170.003.1(11) (IBC 109.2.12)	Demolition - Exterior of Structure	\$100.00
170.003.6(3) (IRC R105.5)	Permit Extension Fee	For the second extension and all subsequent extensions, the fee is \$100 for a single permit or \$250 for a set of permits under one master permit
170.003.5 (IBC 105.1.1)	Roofing Work Permit Fee	\$75.00
170.003.6 (IBC 105.1.1)	Roofing Work Permit Fee (Residential)	\$75.00
170.005(C)	Permit to Obstruct a Public Right-of-Way (Street or Pavement)	\$250.00 - 1st Day \$50.00 - each addl. Day
170.005(C)	Permit to Obstruct Public Right-of-Way (Sidewalk, Alley, or Public Way)	\$100.00 - 1st Day \$25.00 - each addl. Day
170.005(C)	Fee to Occupy a Non-Residential Parking Space During Right-of-Way Obstruction	\$300 per Month
170.025(D)(4)	Drainage and Grading Reviews	\$500.00
170.040(I)(1)	Demolition Tax - Single Family Residential Structure (Allocated \$6,667 to Affordable Housing Trust Fund and \$3,333 to Multi-Modal Transportation Fund)	\$10,000.00
170.040(I)(1)	Demolition Tax - Multi-Family Residential Structure (minimum) (Allocated \$6,667 to Affordable Housing Trust Fund and \$3,333 to Multi-Modal Transportation Fund)	\$10,000.00
170.040(I)(1)	Demolition Tax - Multi-Family Residential Structure	\$3000.00/Individual Unit >3
170.059(E)	Fines for Violation of Residential In-fill Construction Ordinance	\$500.00 - \$750.00
<b>Chapter 171: Plumbing Code</b>		
171.055	Deposit/Letter of Credit - Each Sewer or Water Tap Installation Permit	\$500.00
171.225(A)	Plumbing Permit - Base Fee	\$75.00

# 2019 ANNUAL FEE RESOLUTION

## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
171.225(A)	Plumbing Permit Fee - Each New Plumbing Fixture	\$5.00
171.225(B)	Plumbing Permit Fee - Each Replacement Plumbing Fixture	\$5.00
171.225(C)	Lawn Sprinkler System Installation	\$75.00
171.225(C)	Fee for Each Lawn Sprinkler or Outlet	\$0.50
171.225(D)	Swimming Pool Piping and Filter Installation	\$75.00
171.225(D)	Swimming Pool - Each Fixture Installed	\$5.00
171.225(E)	Minimum Inspection Fee	\$75.00
171.225(G)	Replacement Water Heater Permit	\$75.00
171.225(H)	Third Party Inspection or Service Fee (for non-standard / specialty inspections)	City's Costs + 12% Administrative Fee
171.230(A)	Permit Fee - Install a Building Sanitary or Storm Drain - Per Building Drain	\$75.00
171.230(B)	Permit Fee - Repair of Building Sanitary or Storm Drain	\$75.00
171.245	Sanitary or Storm Sewer Connection Fee	\$450.00 per dwelling unit
171.245	Permit Fee - Dye Test	\$100.00
171.360(A)	Safety Lockout Device Installation Fee	\$30.00
171.360(A)	Annual Safety Lockout Device Inspection and Maintenance Fee	\$30.00
<b>Chapter 172: Electrical Code</b>		
172.035 (A)	Electrical Permit Fee	\$75.00
172.035 (B)	Wiring Openings (fee based upon # of openings)	\$0.050 each
172.035 (C)	Electrical Fixtures (fee based upon # of fixtures)	\$0.50 each
172.035 (D)	Electrical Motors (fee based upon # of horsepower)	\$0.50 each
172.035 (E)	Electrical Heating (fee based upon # of kilowatts)	\$0.50 each
172.035 (F)	Swimming Pools ( fee based upon # of fixtures)	\$0.50

# 2019 ANNUAL FEE RESOLUTION

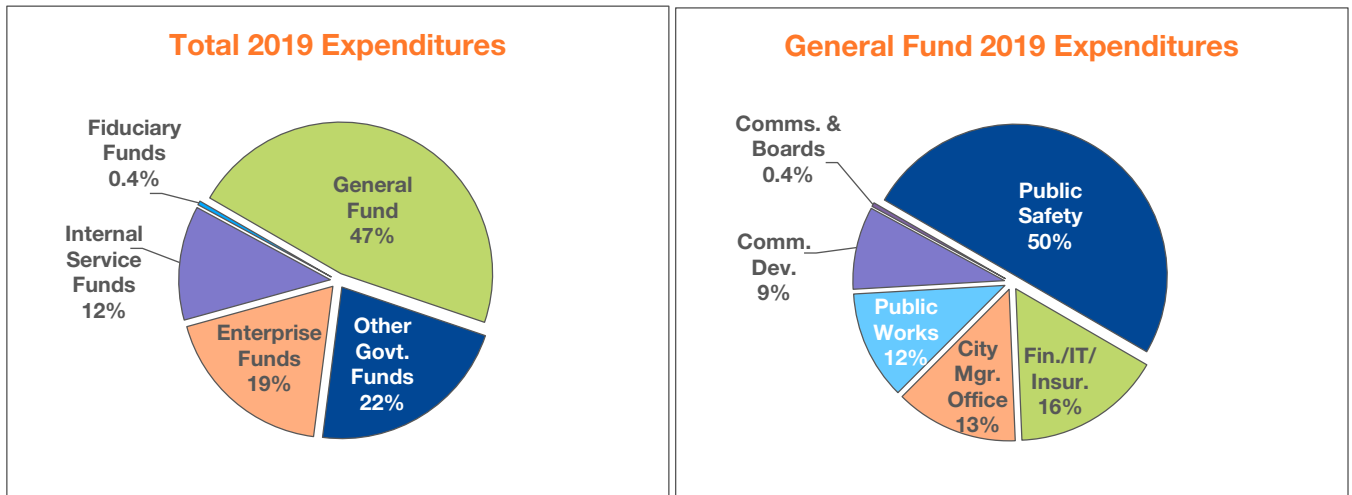
## ORANGE-HIGHLIGHTED FEES ARE CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2019 Amount of Fee
172.035 (G)	Electrical Signs (fee based upon # of fixtures)	\$0.50
172.035 (H)	Re-Inspections	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl. Inspection \$225.00 - each addl. Inspection
172.035 (D)	Elevators, Lift or Hoist Motors (fee based upon # of horsepower)	\$0.50 each
172.035 (A)	Service Revision	\$75.00
<b>Chapter 173: Location of Fences &amp; Flagpoles</b>		
173.020	Fence Permit Fee	\$75.00
173.030(B)	Chapter 173 Variance Application Filing Fee	\$225.00
<b>Chapter 174: Housing Code</b>		
174.006(IPMC103.5.2)	Placard Removal - Unfit for Occupancy	\$500.00
174.006(IPMC103.5.3)	Occupancy Inspection - Existing Structure	\$150.00
174.006(IPMC103.5.1)	Re-Inspections	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl. Inspection \$300.00 - each addl. Inspection
174.006(IPMC103.5.4)	Administrative Fee	Cost + 25%
174.015	Boarding or Lodging House License Application Fee	\$50.00
174.030(B)(1)	Boarding or Lodging House Initial Inspection Fee	\$50.00
174.030(B)(2)	Boarding or Lodging House Subsequent Inspection Fee	\$50.00
<b>Other</b>		
Resolution No. R-118-05	East Pocket Park Sign/Display Permit	\$60.00
TBD	Non-Resident Studio Membership	\$250.00
TBD	Non-Resident Studio Training w/o Membership	\$150.00
TBD	Non-Resident Advanced Studio Training w/ Membership	\$30.00
TBD	Non-Resident Advanced Studio Training w/o Membership	\$50.00
TBD	Non-Resident Playback Processing Fee	\$5.00
TBD	Non-Resident Facility Use	\$150/day
TBD	Non-Resident Camera Rental	\$150/hour

# CITY OF HIGHLAND PARK

## EXPENDITURES BY YEAR

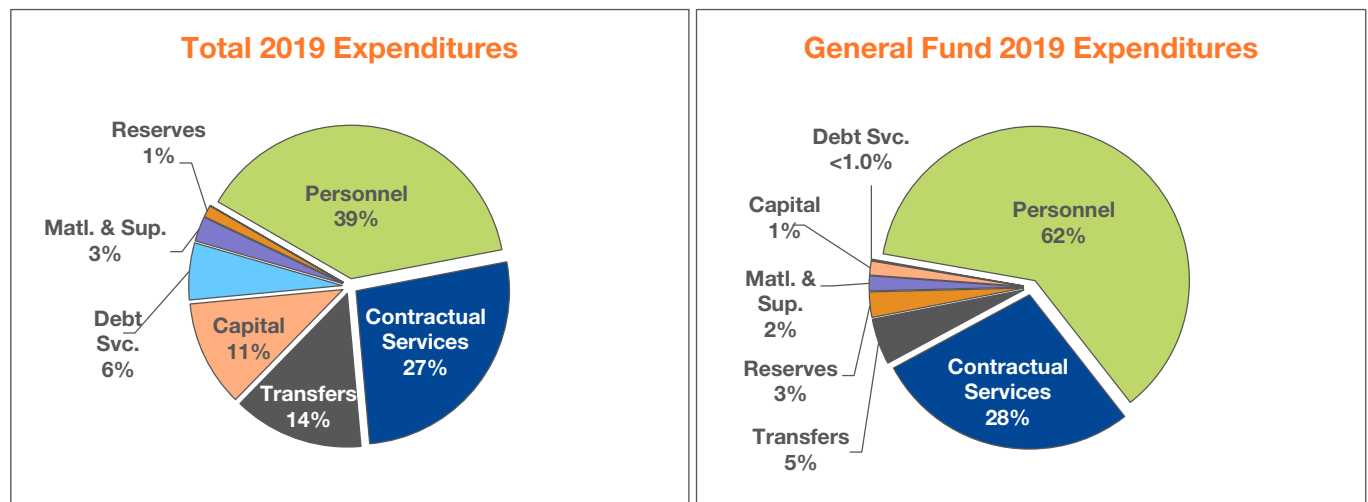


	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
City Manager's Office <sup>1</sup>	4,206,000	4,747,100	4,560,000	4,905,600	345,600	7.6%
Finance/IT/Insurance	4,406,900	5,728,600	5,562,200	5,972,700	410,500	7.4%
Police Department	10,748,100	12,111,500	11,950,800	11,503,100	(447,700)	-3.7%
Fire Department	7,277,400	7,096,600	7,035,100	7,192,300	157,200	2.2%
Community Development <sup>1</sup>	3,019,400	3,347,800	3,147,900	3,296,600	148,700	4.7%
Public Works Department <sup>1</sup>	4,944,200	5,872,400	5,794,900	4,338,800	(1,456,100)	-25.1%
Commissions and Boards	163,100	230,500	188,500	156,400	(32,100)	-17.0%
<b>GENERAL FUND</b>	<b>34,765,100</b>	<b>39,134,500</b>	<b>38,239,400</b>	<b>37,365,600</b>	<b>(873,800)</b>	<b>-2.3%</b>
Multi-Modal Transp.	4,105,700	4,537,100	4,405,800	4,320,000	(85,800)	-1.9%
Motor Fuel Tax	815,000	970,400	970,400	900,400	(70,000)	-7.2%
Enhanced 911	368,200	1,014,800	1,008,000	615,300	(392,700)	-39.0%
Public Safety Pension	5,708,500	6,270,000	6,270,000	6,270,000	-	0.0%
Environ. Sustainability	68,300	115,000	111,700	89,600	(22,100)	-19.8%
Debt Service	3,102,800	1,996,100	1,996,100	1,329,200	(666,900)	-33.4%
Highland Park Theatre	16,100				-	0.0%
Streets & Other Capital	4,951,600	9,679,000	9,679,000	3,436,500	(6,242,500)	-64.5%
Tax Increment Financing		644,200	644,200	450,000	(194,200)	-30.1%
<b>OTHER GOVT. FUNDS</b>	<b>19,136,100</b>	<b>25,226,700</b>	<b>25,085,200</b>	<b>17,411,000</b>	<b>(7,674,200)</b>	<b>-30.6%</b>
Water	9,779,900	10,425,900	10,389,200	9,138,300	(1,250,900)	-12.0%
Sewer	5,147,100	6,030,700	5,969,900	4,985,600	(984,300)	-16.5%
Parking	786,900	811,700	803,900	763,900	(40,000)	-5.0%
<b>ENTERPRISE FUNDS</b>	<b>15,713,900</b>	<b>17,268,300</b>	<b>17,163,000</b>	<b>14,887,900</b>	<b>(2,275,200)</b>	<b>-13.3%</b>
Equipment Maint/Replace	3,484,400	6,010,900	5,708,000	3,693,200	(2,014,800)	-35.3%
Insurance	5,153,300	5,716,900	5,702,100	6,025,700	323,600	5.7%
<b>INTERNAL SVC FUNDS</b>	<b>8,637,700</b>	<b>11,727,900</b>	<b>11,410,100</b>	<b>9,718,800</b>	<b>(1,691,200)</b>	<b>-14.8%</b>
Housing Trust	568,000	333,400	128,700	344,500	215,800	167.7%
<b>FIDUCIARY FUNDS</b>	<b>568,000</b>	<b>333,400</b>	<b>128,700</b>	<b>344,500</b>	<b>215,800</b>	<b>167.7%</b>
<b>GRAND TOTALS</b>	<b>78,820,900</b>	<b>93,690,800</b>	<b>92,026,500</b>	<b>79,727,800</b>	<b>(12,298,700)</b>	<b>-13.4%</b>

**Note:** 1. Excludes Commissions/Boards, which are totalled separately. See Dept. sections for review of variances. See Glossary of Terms and Funds in the Appendix.

# CITY OF HIGHLAND PARK

## EXPENDITURES FOR 2019



	Personnel Expend.	Contract Services	Materials & Supplies	Capital Outlay	Debt Service	Transfers	Reserves	Total 2019 Budget
City Manager's Office <sup>1</sup>	2,085,300	2,737,000	83,300					4,905,600
Finance/IT/Insurance	959,300	2,058,500	113,800		52,000	1,795,500	993,700	5,972,700
Police Department	8,800,700	2,544,000	132,800	25,600				11,503,100
Fire Department	6,560,300	494,300	102,700	35,000				7,192,300
Community Development <sup>1</sup>	2,656,500	597,400	42,700					3,296,600
Public Works Department <sup>1</sup>	1,978,500	1,762,400	106,400	491,500				4,338,800
Commissions and Boards		152,500	4,000					156,400
<b>GENERAL FUND</b>	<b>23,040,600</b>	<b>10,346,100</b>	<b>585,600</b>	<b>552,100</b>	<b>52,000</b>	<b>1,795,500</b>	<b>993,700</b>	<b>37,365,600</b>
Multi-Modal Transp.	2,509,500	1,202,100	388,500	220,000				4,320,000
Motor Fuel Tax						900,400		900,400
Enhanced 911		26,300				589,000		615,300
Public Safety Pension						6,270,000		6,270,000
Environ. Sustainability	25,900	63,500	200					89,600
Debt Service					1,329,200			1,329,200
Highland Park Theatre								-
Streets & Other Capital				3,436,500				3,436,500
Tax Increment Financing		450,000						450,000
<b>OTHER GOVT. FUNDS</b>	<b>2,535,400</b>	<b>1,741,800</b>	<b>388,700</b>	<b>3,656,500</b>	<b>1,329,200</b>	<b>7,759,400</b>	<b>-</b>	<b>17,411,000</b>
Water	2,369,100	1,211,500	402,600	985,000	2,882,600	1,287,600		9,138,300
Sewer	1,200,400	547,600	81,300	2,655,000	501,300			4,985,600
Parking	347,900	266,700	20,400	30,000		99,000		763,900
<b>ENTERPRISE FUNDS</b>	<b>3,917,300</b>	<b>2,025,800</b>	<b>504,300</b>	<b>3,670,000</b>	<b>3,383,900</b>	<b>1,386,600</b>	<b>-</b>	<b>14,887,900</b>
Equipment Maint/Replace	1,281,200	791,000	588,300	1,032,700				3,693,200
Insurance		5,993,800	6,800	25,000				6,025,700
<b>INTERNAL SVC FUNDS</b>	<b>1,281,200</b>	<b>6,784,900</b>	<b>595,100</b>	<b>1,057,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,718,800</b>
Housing Trust	33,600	310,900						344,500
<b>FIDUCIARY FUNDS</b>	<b>33,600</b>	<b>310,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>344,500</b>
<b>GRAND TOTALS</b>	<b>30,808,100</b>	<b>21,209,500</b>	<b>2,073,700</b>	<b>8,936,300</b>	<b>4,765,100</b>	<b>10,941,500</b>	<b>993,700</b>	<b>79,727,800</b>

**Note:** 1. Excludes Commissions/Boards, which are totalled separately. See Dept. sections for review of variances. See Glossary of Terms and Funds in the Appendix.



# CITY OF HIGHLAND PARK

## FUND BALANCE SUMMARY



### 2019 Budget

Fund	Estimate 1/1/2019	Operating Revenue	Operating Expenditure	Debt/Capital/Transfers Revenue	Debt/Capital/Transfers Expenditure	Budget 12/31/2019	% Budget	% Target
General	22,020,800	36,456,700	(33,972,300)		(3,393,300)	21,111,900	62%	35%
Multi-Modal Transp.	1,250,400	4,505,100	(4,100,000)		(220,000)	1,435,500	35%	10%
Motor Fuel Tax	178,000			755,100	(900,400)	32,700	n/a	0%
Enhanced 911	81,800	596,500	(26,300)		(589,000)	63,000	10%	10%
Public Safety Pension	-			6,270,000	(6,270,000)	-	0%	0%
Environmental Sustain.	302,500	135,000	(89,600)			347,900	388%	10%
Debt Service	1,058,900			1,324,600	(1,329,200)	1,054,300	79%	15%
Street Improvements	450,500			3,051,400	(3,436,500)	65,400	2%	0%
TIF Fund	1,136,600	333,600	(450,000)			1,020,200	227%	0%
Water	3,204,200	9,194,500	(3,983,100)		(5,155,200)	3,260,400	82%	25%
Sewer	2,010,700	4,880,400	(1,829,300)		(3,156,300)	1,905,500	104%	15%
Parking	633,000	806,400	(634,900)		(129,000)	675,500	106%	15%
Equipment	2,943,900	3,452,600	(2,660,500)		(1,032,700)	2,703,300	102%	50%
Insurance	3,327,800	5,385,300	(6,000,700)		(25,000)	2,687,500	45%	10%
Housing Trust Fund	1,100,100	182,100	(344,500)			937,700	272%	150%
<b>GRAND TOTALS</b>	<b>39,699,100</b>	<b>65,928,200</b>	<b>(54,091,200)</b>	<b>11,401,100</b>	<b>(25,636,600)</b>	<b>37,300,700</b>		

### 2018 Estimate

Fund	Actual 1/1/2018	Operating Revenue	Operating Expenditure	Debt/Capital/Transfers Revenue	Debt/Capital/Transfers Expenditure	Estimate 12/31/2018	% Estmt.	% Target
General	18,111,400	42,148,800	(32,655,100)		(5,584,300)	22,020,800	67%	35%
Multi-Modal Transp.	999,500	4,656,700	(4,185,800)		(220,000)	1,250,400	30%	10%
Motor Fuel Tax	393,300			755,100	(970,400)	178,000	n/a	0%
Enhanced 911	491,000	598,800	(26,300)		(981,800)	81,800	8%	10%
Public Safety Pension	-			6,270,000	(6,270,000)	-	0%	0%
Environmental Sustain.	282,200	132,000	(111,700)			302,500	271%	10%
Debt Service	2,079,300			975,700	(1,996,100)	1,058,900	53%	15%
Street Improvements	198,700			9,930,800	(9,679,000)	450,500	5%	0%
TIF Fund	1,450,600	330,200	(590,000)		(54,200)	1,136,600	193%	0%
Water	5,348,300	8,245,100	(4,011,100)		(6,378,200)	3,204,200	80%	25%
Sewer	2,764,000	5,216,500	(1,841,200)		(4,128,700)	2,010,700	109%	15%
Parking	628,900	808,000	(634,900)		(169,000)	633,000	100%	15%
Equipment	3,865,000	3,749,900	(2,648,700)	1,037,000	(3,059,400)	2,943,900	111%	50%
Insurance	3,668,500	5,361,300	(5,677,700)		(24,400)	3,327,800	59%	10%
Housing Trust Fund	555,800	673,000	(128,700)			1,100,100	855%	150%
<b>GRAND TOTALS</b>	<b>40,836,600</b>	<b>71,920,400</b>	<b>(52,511,000)</b>	<b>18,968,600</b>	<b>(39,515,400)</b>	<b>39,699,100</b>		

See Glossary of Terms and Funds in the Appendix.

# CITY OF HIGHLAND PARK

## SOURCES & USES OF FUNDS



2019 BUDGET	Operating	Revolving & Reserves	Debt	Capital	Total	% to Total
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### Sources:

Sales Tax	13,122,100			451,400	13,573,500	17.6%
Property Taxes	5,128,200	6,270,000	1,237,600	1,200,000	13,835,800	17.9%
State Income Tax	2,752,900				2,752,900	3.6%
Utility Tax	4,124,200				4,124,200	5.3%
R.E. Transfer Tax	1,599,300				1,599,300	2.1%
Motor Fuel Taxes		750,400			750,400	1.0%
Other Taxes	1,599,300	145,000			1,744,300	2.3%
Water Sales	8,958,900				8,958,900	11.6%
Bond Proceeds						0.0%
Sewer Charges	4,697,000				4,697,000	6.1%
Parking Receipts	806,400				806,400	1.0%
HPCC Fees						0.0%
Grant Revenue	10,100			616,100	626,200	0.8%
Transit Revenues	1,400,000				1,400,000	1.8%
Vehicle Licenses	1,071,700				1,071,700	1.4%
Misc. Serv./Other	10,827,800	3,382,400	87,000	33,500	14,330,700	18.5%
Transfers	6,307,600			750,400	7,058,000	9.1%
<b>Total</b>	<b>62,405,500</b>	<b>10,547,800</b>	<b>1,324,600</b>	<b>3,051,400</b>	<b>77,329,400</b>	<b>100.8%</b>

### Uses:

Personnel	29,493,300	1,314,800			30,808,100	38.6%
Contractual Services	20,107,500	1,101,900			21,209,500	26.6%
Materials and Supplies	1,485,400	588,300			2,073,700	2.6%
Capital Outlay		1,032,700		7,903,600	8,936,300	11.2%
Transfers	3,771,100	7,170,400			10,941,500	13.7%
Reserves	993,700				993,700	1.2%
Debt Service			4,765,100		4,765,100	6.0%
<b>Total</b>	<b>55,851,000</b>	<b>11,208,100</b>	<b>4,765,100</b>	<b>7,903,600</b>	<b>79,727,800</b>	<b>100.0%</b>

See Glossary of Terms and Funds in the Appendix.

# CITY OF HIGHLAND PARK

## SOURCES & USES OF FUNDS



LAST 5 YEARS BUDGET	2015	2016	2017	2018	2019
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### Sources:

Sales Tax	12,412,800	13,682,000	13,105,900	13,292,000	13,573,500
Property Taxes	13,230,700	12,279,100	12,652,800	13,013,400	13,835,800
State Income Tax	2,897,300	3,192,500	3,192,500	2,976,500	2,752,900
Utility Tax	4,332,900	4,602,600	4,195,000	4,156,200	4,124,200
R.E. Transfer Tax	1,843,800	1,705,100	2,062,700	2,126,000	1,599,300
Motor Fuel Taxes	757,800	750,400	750,400	750,400	750,400
Other Taxes	1,977,100	1,855,100	2,212,700	2,276,000	1,744,300
Water Sales	7,782,500	7,426,200	7,930,400	8,326,900	8,958,900
Bond Proceeds	10,469,800	9,770,000	3,440,400	7,155,100	
Sewer Charges	4,558,700	4,150,700	4,463,000	4,688,800	4,697,000
Parking Receipts	110,000	874,200	770,600	791,800	806,400
HPCC Fees	871,100				
Grant Revenue		416,600	781,500	784,600	626,200
Transit Revenues	1,342,000	1,400,000	1,400,000	1,342,000	1,400,000
Vehicle Licenses	896,900	927,000	1,071,700	1,071,700	1,071,700
Misc. Serv./Other	13,793,500	12,631,600	18,309,700	14,892,200	14,330,700
Transfers	6,371,300	6,361,600	6,762,700	8,559,400	7,058,000
<b>Total</b>	<b>83,648,100</b>	<b>82,024,700</b>	<b>83,102,000</b>	<b>86,203,100</b>	<b>77,329,400</b>

### Uses:

Personnel	29,864,000	29,558,600	30,206,900	30,644,300	30,808,100
Contractual Services	21,547,900	20,475,200	20,792,300	20,943,100	21,209,500
Supplies	2,613,500	2,383,700	2,315,100	2,367,400	2,073,700
Capital Outlay	21,308,200	20,868,200	17,180,000	21,895,900	8,936,300
Transfers	8,067,500	9,560,800	10,140,100	12,442,900	10,941,500
Reserves	545,500	710,700	1,101,000	1,139,200	993,700
Debt Service	19,834,300	5,506,900	5,935,300	4,258,000	4,765,100
<b>Total</b>	<b>103,780,900</b>	<b>89,064,000</b>	<b>87,670,600</b>	<b>93,690,800</b>	<b>79,727,800</b>

See Glossary of Terms and Funds in the Appendix.

# OPERATING INDICATORS

## LAST TEN FISCAL YEARS



Operating Indicators are quantifiable measurements that help define organizational service volume.

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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### Fire Protection

Emergency responses	4,673	4,542	4,480	4,777	4,832	4,657	5,220	4,859	5,146	5,450
Fires extinguished	34	25	31	47	46	43	28	31	18	29

### Public Works

Asphalt placed (sq. yards)	1,963	3,438	7,608	3,033	2,035	2,154	3,120	3,644	3,450	3,000
Crack sealing (street miles)	5	-	7	3	3	3	5	4	4	6
Street-sweeping (hours) <sup>2</sup>	2,109	1,802	-	39	79	57	93	312	36	92
No. of main breaks repaired	64	59	102	92	101	104	106	44	49	50

### Police Protection

Parking violations	12,643	12,173	11,032	7,992	8,730	8,060	6,673	6,502	6,082	5,951
Number of arrests	1,139	1,470	1,189	1,456	1,648	1,696	1,611	1,424	1,200	1,120
Number of traffic citations <sup>4</sup>	9,442	5,430	4,348	3,980	4,725	4,626	3,439	2,837	2,317	1,650

### Community Development

Number of Permits Issued	4,410	3,337	3,377	3,839	4,116	4,216	4,474	4,175	4,835	4,446
Non-life Safety Inspections <sup>5</sup>	-	-	-	8,645	10,944	11,107	10,306	11,520	12,600	11,601
Life-safety Inspections <sup>6</sup>	-	-	-	-	-	-	-	-	-	1,240

### Finance

Number of water bills	41,267	41,634	41,788	42,244	42,248	42,324	42,320	42,424	42,380	42,413
Number of vendor checks	6,809	6,256	7,229	6,000	5,741	5,578	5,873	5,724	5,895	5,413

### Municipal Water System

Number of customers	10,300	10,300	10,300	10,434	10,436	10,445	10,443	10,422	10,422	10,469
Avg. daily consumption (gal) <sup>3</sup>	9.74M	9.29M	9.65M	9.42M	10.37M	9.53M	9.15M	9.03M	9.23M	8.96M
Plant capacity /day (gal) <sup>3</sup>	21M	21M	21M	21M	21M	21M	21M	30M	30M	30M
Miles of water mains (approx)	168	168	168	168	168	168	168	172	171	171
No. of fire hydrants (approx)	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,700	1,773	1,773

#### Notes:

- (1) - Data Source is U.S. Census Bureau and City records
- (2) - Beginning in 2010, street sweeping provided by contractor
- (3) - M = One million
- (4) - The citations for 2007-08 include citations and warnings, while the remaining years reflect only citations. Increased efforts and success in DUI enforcement contributed to a reduction in citations. Legislation that prohibits requiring officers to issue citations, reduced staffing during vacancies, increased court costs and community relationships also contributed to the decline.
- (5) - Number of non-life inspections data not available for years prior to 2011
- (6) - Number of life-safety inspections data not available for years prior to 2017

# PERSONNEL SUMMARY

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# PERSONNEL OVERVIEW

The City of Highland Park endeavors to attract, hire and retain professional, high quality staff for providing exemplary service to residents and visitors, endorsing the mission and objectives of the City.

## STAFFING LEVELS

The City's staffing approach is to provide a high-level of service in the most efficient and effective manner. On an ongoing basis, departments assess positions and organization operations to determine if positions can be restructured, consolidated, contracted, and if efficiencies can be created through the use of technology and shared service strategies. The 2019 budget reflects 276.8 full-time equivalent employees, a decrease of 1.1 from the 277.9 full-time equivalent employees in the 2018 budget. This staffing decrease reflects the closure of Youth Services.



## COLLECTIVE BARGAINING

The City has four collective bargaining units representing more than 50% of all full-time City employees. Employees represented include Police Officers by the Illinois Council of Police, Police Sergeants by Teamsters Local 700, Firefighters and Fire Lieutenants by the International Association of Fire Fighters Local 822 and selected Public Works employees by the International Association of Operating Engineers Local 150. The City and each bargaining unit collaborate to develop agreements that are mutually beneficial to employees and the City.

## COMPENSATION

The compensation plan for non-collectively bargained employees was redesigned and became effective on January 1, 2015. The City's compensation plan includes the following objectives:

- Obtain the highest degree of employee performance and morale through fair and equitable salary administration.
- Ensure salaries are fair and competitive within the relevant labor market.
- Provide recognition and reward for differences in individual performance.
- Provide an effective means of budgeting and ensuring that salary and related expenses can be sustained within the City's economic requirements.



Compensation for collectively bargained employees is established in the applicable collective bargaining agreement.

## PROFESSIONAL DEVELOPMENT

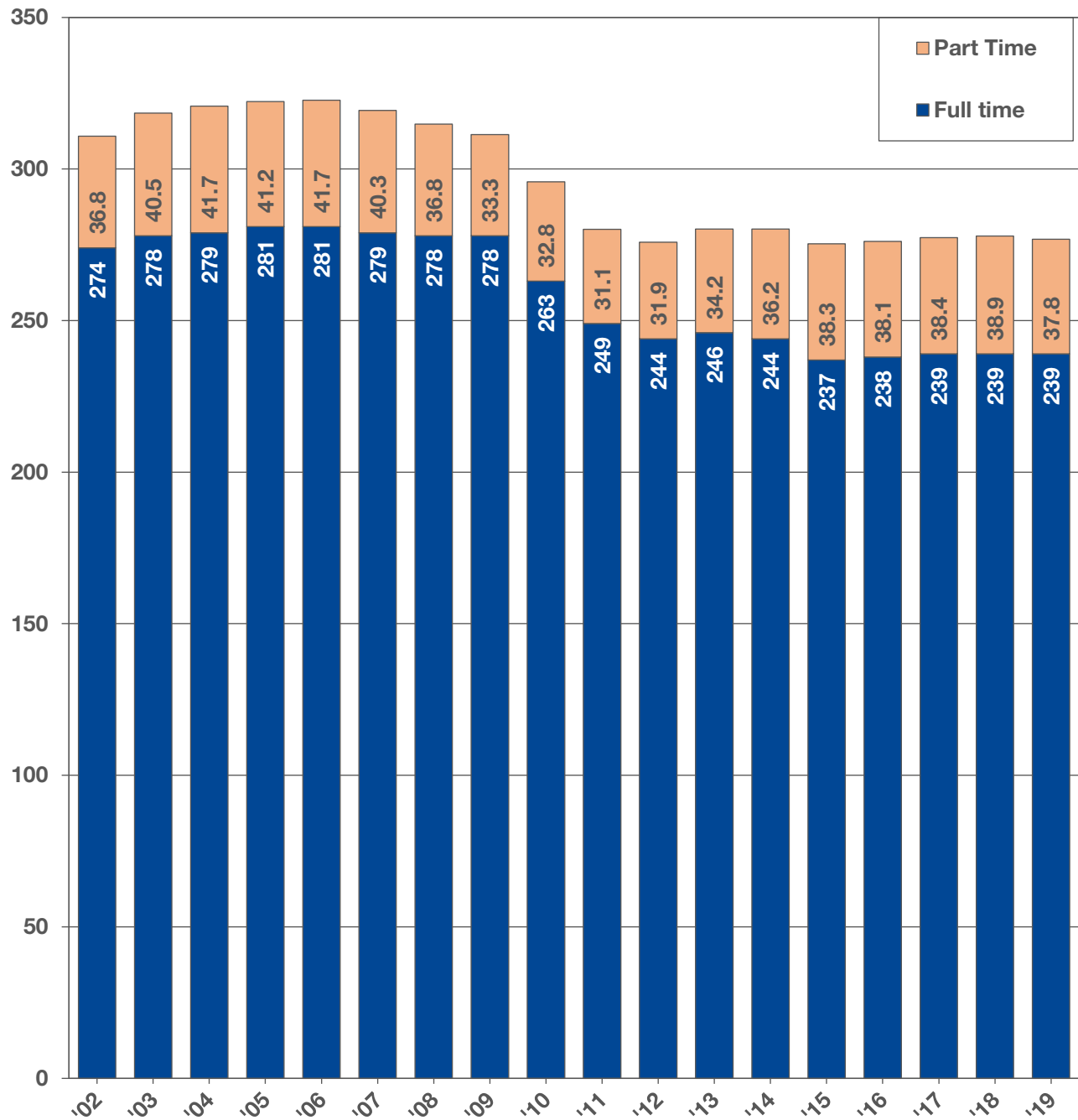
The City invests in its employees in order to help them attain certifications and licenses. In order to provide exceptional service, employees receive ongoing training and professional development. This provides for a well-rounded workforce able to move the City forward along with developing the next generation of leaders within the City.



## PERSONNEL BENEFITS

The City is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC) for the provision of medical, dental and life insurance. Membership provides predictability and stability to the City's self-funded insurance program through the spreading of risk over a 10,000 life group while retaining plan design flexibility. The City also offers flexible spending, deferred compensation and voluntary benefit programs to round out benefit offerings.

# PERSONNEL HISTORY



# SUMMARY OF BUDGETED FULL-TIME AND PART-TIME POSITIONS

## IN FULL-TIME EQUIVALENTS (FTE)



Year	CMO	Finance	Police	Fire	Community Develop.	Public Works	Total	
2019	15	13	69	52	22	68	239	Full-time
	4.7	0.3	8.8	0.0	5.3	18.6	37.8	Part-time
	<b>19.7</b>	<b>13.3</b>	<b>77.8</b>	<b>52.0</b>	<b>27.3</b>	<b>86.6</b>	<b>276.8</b>	<b>FTE</b>
2018	15	13	69	52	22	68	239	Full-time
	5.8	0.3	8.8	0.0	5.3	18.6	38.9	Part-time
	<b>20.8</b>	<b>13.3</b>	<b>77.8</b>	<b>52.0</b>	<b>27.3</b>	<b>86.6</b>	<b>277.9</b>	<b>FTE</b>
2017	15	13	68	52	20	68	236	Full-time
	5.8	0.3	8.8	0.0	5.3	18.1	38.4	Part-time
	<b>20.8</b>	<b>13.3</b>	<b>76.8</b>	<b>52.0</b>	<b>25.3</b>	<b>86.1</b>	<b>274.4</b>	<b>FTE</b>
2016	15	12	68	54	18	68	235	Full-time
	5.7	1.0	8.2	0.7	4.6	17.9	38.1	Part-time
	<b>20.7</b>	<b>13.0</b>	<b>76.2</b>	<b>54.7</b>	<b>22.6</b>	<b>85.9</b>	<b>273.1</b>	<b>FTE</b>
2015	15	12	69	54	18	69	237	Full-time
	5.7	1.3	8.2	0.7	4.6	17.9	38.3	Part-time
	<b>20.7</b>	<b>13.3</b>	<b>77.2</b>	<b>54.7</b>	<b>22.6</b>	<b>86.9</b>	<b>275.3</b>	<b>FTE</b>
2014	15	12	78	54	18	67	244	Full-time
	5.4	1.3	6.2	0.7	4.1	18.5	36.2	Part-time
	<b>20.4</b>	<b>13.3</b>	<b>84.2</b>	<b>54.7</b>	<b>22.1</b>	<b>85.5</b>	<b>280.2</b>	<b>FTE</b>
2013	15	13	78	54	18	68	246	Full-time
	5.4	0.3	6.2	0.7	3.1	18.5	34.2	Part-time
	<b>20.4</b>	<b>13.3</b>	<b>84.2</b>	<b>54.7</b>	<b>21.1</b>	<b>86.5</b>	<b>280.2</b>	<b>FTE</b>
2012	15	13	76	53	19	68	244	Full-time
	5.1	0.3	5.7	0.5	1.8	18.5	31.9	Part-time
	<b>20.1</b>	<b>13.3</b>	<b>81.7</b>	<b>53.5</b>	<b>20.8</b>	<b>86.5</b>	<b>275.9</b>	<b>FTE</b>
2011	18	13	76	54	19	69	249	Full-time
	5.3	0.3	4.7	0.0	1.8	19.0	31.1	Part-time
	<b>23.3</b>	<b>13.3</b>	<b>80.7</b>	<b>54.0</b>	<b>20.8</b>	<b>88.0</b>	<b>280.1</b>	<b>FTE</b>
2010	18	13	80	56	22	74	263	Full-time
	5.3	0.5	6.7	0.0	1.8	18.5	32.8	Part-time
	<b>23.3</b>	<b>13.5</b>	<b>86.7</b>	<b>56.0</b>	<b>23.8</b>	<b>92.5</b>	<b>295.8</b>	<b>FTE</b>

# BUDGETED FULL-TIME POSITIONS



Department	Position	2018	2019
City Manager's Office	City Manager	1	1
	Assistant City Manager	1	1
	Deputy City Clerk	1	1
	Assistant to the City Manager	1	1
	Business Development Manager	1	1
	Manager of Senior Services	1	1
	Senior Services Program Coordinator	1	1
	Social Services Coordinator	1	1
	Administrative and Customer Service Specialist	1	1
	Human Resources Manager	1	1
	Human Resources Generalist	1	1
	Human Resources Assistant	1	1
	Executive Assistant	1	1
	Secretary	2	2
	<b>Total</b>	<b>15</b>	<b>15</b>
Finance Department	Finance Director	1	1
	Deputy Finance Director	1	1
	Manager of Information Technology	1	1
	Systems Analyst	1	1
	Network/Systems Engineer	1	1
	Accounting Supervisor	1	1
	Financial Analyst	1	1
	Finance and Customer Service Specialist	4	4
	Senior Finance and Customer Service Specialist	1	1
	Executive Assistant	1	1
	<b>Total</b>	<b>13</b>	<b>13</b>
Police Department	Chief of Police	1	1
	Deputy Police Chief	1	1
	Police Commander	3	3
	Police Sergeant	8	8
	Police Officer	44	44
	Evidence Technician	1	1
	Records Supervisor	1	1
	Community Service Officer	4	4
	Fleet Mechanic	1	1
	Management Analyst	1	1
	Police Records Clerk	2	3
	Secretary	1	-
	Executive Assistant	1	1
	<b>Total</b>	<b>69</b>	<b>69</b>

# BUDGETED FULL-TIME POSITIONS



Department	Position	2018	2019
Fire Department	Fire Chief	1	1
	Deputy Fire Chief	1	1
	Battalion Chief	3	3
	Fire Lieutenant	9	9
	Firefighter	36	36
	Public Safety Mechanic	1	1
	Executive Assistant	1	1
	<b>Total</b>	<b>52</b>	<b>52</b>
Community Development	Director of Community Development	1	1
	Deputy Director of Community Development	1	1
	Building Division Manager	1	1
	Senior Planner	2	2
	Senior Plan Examiner/Inspector	1	1
	Plan Examiner/Inspector	3	3
	Planner II	2	2
	Planner	1	1
	Senior Building/Housing Inspector	1	1
	Building/Housing Inspector	2	2
	Fire Inspector	3	3
	Permit and Customer Service Supervisor	1	1
	Permit and Customer Service Technician	2	2
	Executive Assistant	1	1
	<b>Total</b>	<b>22</b>	<b>22</b>
Public Works	Director of Public Works	1	1
	Deputy Director of Public Works	1	1
	City Engineer	1	1
	Assistant Director of Pubic Works	1	1
	Water Plant Superintendent	1	1
	Assistant Superintendent	1	1
	Civil Engineer	2	2
	City Forester	1	1
	Assistant City Forester	1	1
	Contract Specialist	1	1
	Transit Coordinator	1	1



## BUDGETED FULL-TIME POSITIONS



Department	Position	2018	2019
Public Works (cont.)	Engineering Inspector	2	2
	Foreman	4	4
	Facilities Supervisor	1	1
	Facilities Technician	2	2
	Lead Water Plant Operator	1	1
	Water Plant Chemist	1	1
	Water Plant Operator	7	7
	Water Plant Mechanic	1	1
	Maintenance Worker	25	25
	Bus Driver	3	3
	Fleet Mechanic	5	5
	Maintenance Aide	1	1
	Executive Assistant	1	1
	Secretary	2	2
	<b>Total</b>	<b>68</b>	<b>68</b>
Total City	<b>Total Full-time Employees</b>	<b>239</b>	<b>239</b>
	<b>Total Part-time Employees</b>	<b>38.9</b>	<b>37.8</b>
	<b>Total Full-time Equivalents</b>	<b>277.9</b>	<b>276.8</b>

**PERSONNEL OVERVIEW**  
**COMPENSATION PLAN**  
**Non-Collectively Bargained Pay Grades**  
**Effective January 1, 2019**



NON-EXEMPT			
Grade	Minimum	Mid Point	Maximum
3	12.18	15.22	18.27
4	13.34	16.67	20.00
5	14.65	18.31	21.97
6	16.15	20.19	24.23
7	17.86	22.32	26.79
8	19.81	24.77	29.71
9	22.05	27.56	33.08
10	24.59	30.74	36.89
11	27.49	34.36	41.24
12	30.80	38.52	46.22
13	34.60	43.25	51.89

EXEMPT			
Grade	Minimum	Mid Point	Maximum
9	48,425.52	57,333.70	68,800.44
10	51,152.11	63,940.15	76,728.17
11	57,182.55	71,478.19	85,773.83
12	64,081.91	80,102.39	96,122.86
13	71,957.63	89,947.04	107,936.44
14	80,967.47	101,209.34	121,451.21
15	91,325.46	114,156.83	136,988.19
16	103,226.88	129,033.59	154,840.30
17	117,451.95	146,814.93	176,177.92

EXECUTIVE			
Grade	Minimum	Mid Point	Maximum
17	110,638.05	147,517.40	184,396.75
18	126,710.28	168,947.04	211,183.80

CITY MANAGER	
Grade	Annualized Compensation
City Manager	215,280.00

ELECTED AND APPOINTED OFFICIALS	
Grade	Annualized Compensation
Mayor	13,500.00
Council	9,500.00

# PERSONNEL OVERVIEW

## COMPENSATION PLAN

### Non-Collectively Bargained Full-Time Positions

Effective January 1, 2019



NON-EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
7	37070	Records Clerk	17.86	22.32	26.79
8	39070	Administrative and Customer Service Specialist	19.81	24.77	29.71
8	39090	Finance and Customer Service Specialist	19.81	24.77	29.71
8	39080	Permit and Customer Service Technician	19.81	24.77	29.71
8	28050	Bus Driver	19.81	24.77	29.71
8	49070	Human Resources Assistant	19.81	24.77	29.71
8	40050	Pace Bus Driver	19.81	24.77	29.71
8	39075	Police Records Clerk	19.81	24.77	29.71
8	39030	Secretary	19.81	24.77	29.71
9	45080	Assistant City Forester	22.05	27.56	33.08
9	47090	Community Service Officer	22.05	27.56	33.08
9	53060	Recruit	22.05	27.56	33.08
9	49030	Senior Finance and Customer Service Specialist	22.05	27.56	33.08
10	65050	Building/Housing Inspector	24.59	30.74	36.89
10	55055	Contract Specialist	24.59	30.74	36.89
10	53045	Crime Analyst/Accreditation Manager	24.59	30.74	36.89
10	65060	Electrical Inspector	24.59	30.74	36.89
10	40060	Evidence Custodian	24.59	30.74	36.89
10	55050	Executive Assistant	24.59	30.74	36.89
10	55010	Facilities Technician	24.59	30.74	36.89
10	65032	Fire Inspector	24.59	30.74	36.89
10	55045	Transit Assistant	24.59	30.74	36.89
11	67060	Lead Administrative Clerk	27.49	34.36	41.24
11	67065	Permit and Customer Service Supervisor	27.49	34.36	41.24
11	65070	Engineering Technician	27.49	34.36	41.24
11	67050	Plan Examiner/Inspector	27.49	34.36	41.24
11	65541	Records Supervisor	27.49	34.36	41.24
12	65544	Engineering Inspector	30.80	38.52	46.22
12	65546	Senior Inspector	30.80	38.52	46.22
12	65547	Facilities Supervisor	30.80	38.52	46.22
12	65560	Foreman	30.80	38.52	46.22
12	65580	Lead Water Plant Operator	30.80	38.52	46.22
12	65570	Public Safety Mechanic	30.80	38.52	46.22
13	65576	Senior Plan Examiner/Inspector	34.60	43.25	51.89
13	70560	City Forester	34.60	43.25	51.89

# PERSONNEL OVERVIEW

## COMPENSATION PLAN

### Non-Collectively Bargained Full-Time Positions

Effective January 1, 2019



EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
9	49020	Social Services Coordinator	48,425.52	57,333.70	68,800.44
9	49010	Senior Services Program Coordinator	48,425.52	57,333.70	68,800.44
10	65450	Accountant	51,152.11	63,940.15	76,728.17
10	57045	Human Resources Generalist	51,152.11	63,940.15	76,728.17
10	57050	Management Analyst	51,152.11	63,940.15	76,728.17
10	49080	Planner	51,152.11	63,940.15	76,728.17
10	57080	Water Plant Chemist	51,152.11	63,940.15	76,728.17
11	49060	Business Development Coordinator	57,182.55	71,478.19	85,773.83
11	75030	Accounting Supervisor	57,182.55	71,478.19	85,773.83
11	75040	Financial Analyst	57,182.55	71,478.19	85,773.83
11	65550	Planner II	57,182.55	71,478.19	85,773.83
12	49060	Business Development Manager	64,081.91	80,102.39	96,122.86
12	55065	Deputy City Clerk	64,081.91	80,102.39	96,122.86
12	69070	Systems Analyst	64,081.91	80,102.39	96,122.86
12	69090	Network/Systems Engineer	64,081.91	80,102.39	96,122.86
12	70550	Transit Coordinator	64,081.91	80,102.39	96,122.86
13	73050	Senior Planner	71,957.63	89,947.04	107,936.44
13	70010	Assistant to the City Manager	71,957.63	89,947.04	107,936.44
13	70050	Assistant to the Director of Public Works	71,957.63	89,947.04	107,936.44
13	73070	Civil Engineer	71,957.63	89,947.04	107,936.44
14	83090	Manager of Senior Services	80,967.47	101,209.34	121,451.21
14	77085	Assistant Superintendent	80,967.47	101,209.34	121,451.21
14	77090	Water Plant Superintendent	80,967.47	101,209.34	121,451.21
14	70060	Assistant Director of Public Works	80,967.47	101,209.34	121,451.21
15	83040	Building Division Manager	91,325.46	114,156.83	136,988.19
15	77020	Human Resources Manager	91,325.46	114,156.83	136,988.19
15	83010	Manager of Information Technology	91,325.46	114,156.83	136,988.19
16	88010	City Engineer	103,226.88	129,033.59	154,840.30
16	85040	Deputy Director of Community Development	103,226.88	129,033.59	154,840.30
16	83060	Deputy Director of Public Works	103,226.88	129,033.59	154,840.30
16	85030	Deputy Finance Director	103,226.88	129,033.59	154,840.30
16	83020	Fire Department Battalion Chief	103,226.88	129,033.59	154,840.30
16	83030	Police Commander	103,226.88	129,033.59	154,840.30
17	85070	Deputy Fire Chief	117,451.95	146,814.93	176,177.92
17	85050	Deputy Police Chief	117,451.95	146,814.93	176,177.92

# PERSONNEL OVERVIEW

## COMPENSATION PLAN

### Non-Collectively Bargained Full-Time Positions

#### Effective January 1, 2019



EXECUTIVE					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
17	85020	Assistant City Manager	110,638.05	147,517.40	184,396.75
18	89030	Deputy City Manager	126,710.28	168,947.04	211,183.80
18	91050	Director of Community Development	126,710.28	168,947.04	211,183.80
18	95030	Director of Public Works	126,710.28	168,947.04	211,183.80
18	92050	Finance Director	126,710.28	168,947.04	211,183.80
18	89060	Fire Chief	126,710.28	168,947.04	211,183.80
18	89080	Chief of Police	126,710.28	168,947.04	211,183.80

CITY MANAGER			
Grade	Position No.	Title	Annualized Compensation
City Manager	96050	City Manager	215,280.00

ELECTED AND APPOINTED OFFICIALS			
Grade	Position No.	Title	Annualized Compensation
Mayor	99550	Mayor	13,500.00
Council	98550	Council Member	9,500.00



# PERSONNEL OVERVIEW COMPENSATION PLAN

## Non-Collectively Bargained Part-Time & Temporary Positions Effective January 1, 2019



PART TIME					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
03520	03520	City Hall Courier		10.00	
3	03525	Youth Aide	12.18	15.22	18.27
5	03630	Recycling Worker	14.65	18.31	21.97
5	03590	Undergraduate Intern	14.65	18.31	21.97
5	03530	Youth Worker	14.65	18.31	21.97
6	03250	Clerical Support	16.15	20.19	24.23
6	03575	Records Clerk	16.15	20.19	24.23
7	06260	Administrative Intern	17.86	22.32	26.79
7	05160	Planning Intern	17.86	22.32	26.79
8	05010	Administrative Clerk	19.81	24.77	29.71
8	05090	Administrative Finance Clerk	19.81	24.77	29.71
8	05015	Permit and Customer Service Technician	19.81	24.77	29.71
8	05040	Business Development Assistant	19.81	24.77	29.71
8	00890 & 05560	Bus Driver	19.81	24.77	29.71
8	06410	Public Access Coordinator	19.81	24.77	29.71
8	05020	Secretary	19.81	24.77	29.71
9	05050	Community Service Officer	22.05	27.56	33.08
9	03620	Forestry Worker	22.05	27.56	33.08
10	03610	Facilities Worker	24.59	30.74	36.89
10	06540	Building/Housing Inspector	24.59	30.74	36.89
10	06535	Plumbing Inspector	24.59	30.74	36.89
11	06550	Housing Planner	27.49	34.36	41.24

TEMPORARY					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
3	01070	Clerical I	12.18	15.22	18.27
5	03150	Clerical II	14.65	18.31	21.97
5	03050	Crossing Guard	14.65	18.31	21.97
5	03580	Intern	14.65	18.31	21.97
5	03570	Public Works Worker	14.65	18.31	21.97
6	02550	Community Policing Aide	16.15	20.19	24.23
7	03575	Clerical III	17.86	22.32	26.79
7	05160	Planning Intern	17.86	22.32	26.79
7	06050	Public Works Worker - CDL	17.86	22.32	26.79
8	05540	Ravinia Bus Driver	19.81	24.77	29.71
9	03615	Clerical IV	22.05	27.56	33.08
9	03620	Public Works Worker - Forestry	22.05	27.56	33.08
9	05550	Ravinia Foreman	22.05	27.56	33.08
10	03610	Public Works Worker - Facilities	24.59	30.74	36.89
10	03710	Building/Housing Inspector	24.59	30.74	36.89
10	03740	Planner	24.59	30.74	36.89
11	03810	Plan Examiner/Inspector	27.49	34.36	41.24
11	03815	Engineering Inspector	27.49	34.36	41.24
13	03910	Senior Planner	34.60	43.25	51.89
03900	03900	Project Specialist	20.00	40.00	60.00

# PERSONNEL OVERVIEW

## COMPENSATION PLAN

### Collectively Bargained Positions

Effective January 1, 2019

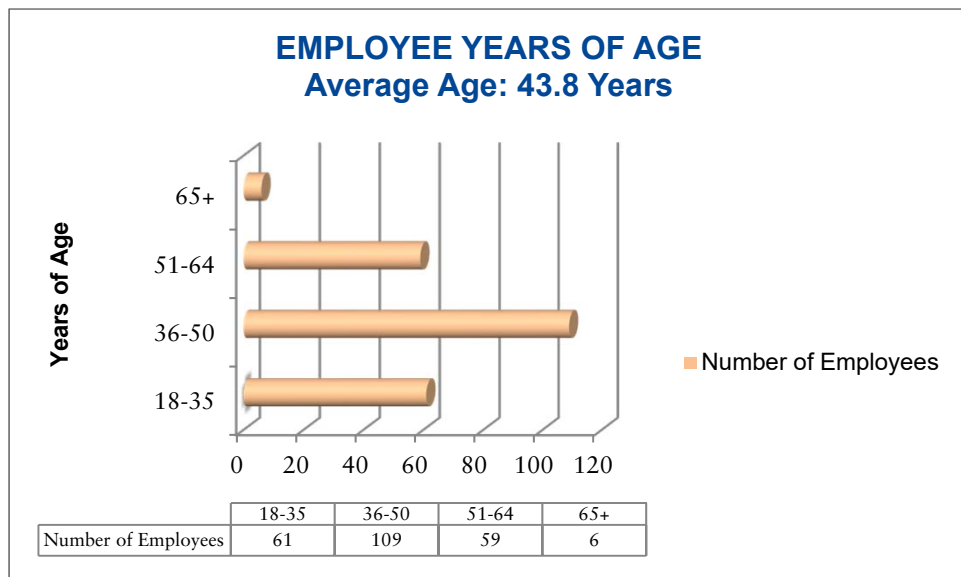
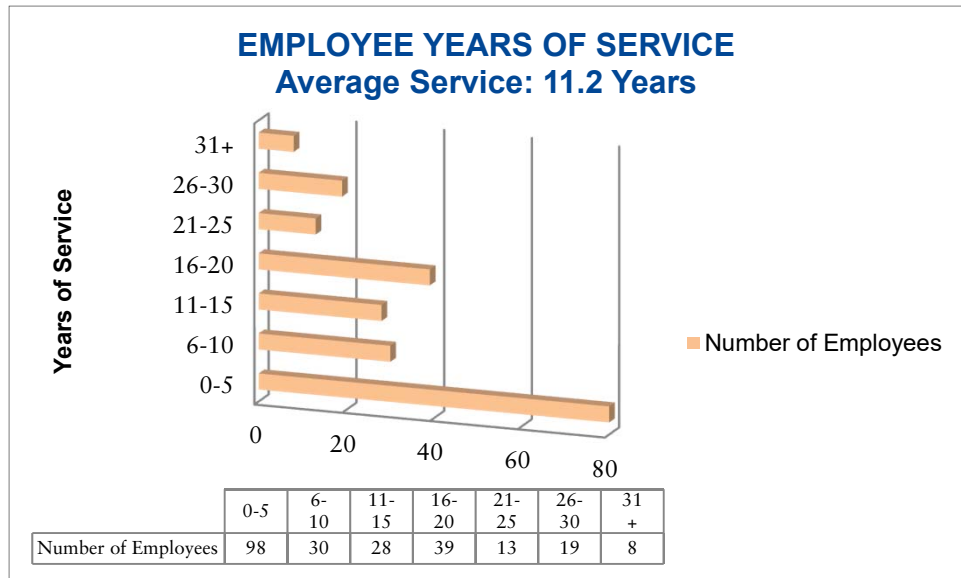


FULL TIME									
Pos. No.	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
31060	Maintenance Aide	36,424.13	37,699.13	39,582.59	41,562.37	43,639.91	45,822.34	48,113.94	50,518.72
49090	Maintenance Worker	52,724.63	54,524.93	57,187.52	59,981.45	62,915.90	65,997.94	69,233.53	72,631.18
57070	Water Plant Operator	59,650.50	61,738.30	64,825.41	68,066.88	71,469.89	75,043.57	78,795.64	82,734.94
57090	Water Plant Mechanic	59,650.50	61,738.30	64,825.41	68,066.88	71,469.89	75,043.57	78,795.64	82,734.94
55030	Fleet Mechanic	57,485.45	59,497.55	62,472.81	65,595.40	68,875.91	72,319.74	75,935.16	79,731.88
56020	Firefighter	----	68,816.39	72,299.41	75,960.87	79,805.38	83,845.75	88,092.96	92,550.25
56030	Fire Fighter EMT I	----	70,272.59	73,756.04	77,416.57	81,261.99	85,301.92	89,546.85	94,006.88
65350	Fire Fighter EMT II	----	74,487.31	78,067.75	81,829.92	85,784.25	89,937.20	94,302.50	98,884.71
68050	Fire Lieutenant EMT I	----	81,621.48	85,678.69	89,943.17	94,421.07	99,127.39	104,071.67	109,266.12
74070	Fire Lieutenant EMT II	----	85,826.72	89,981.75	94,348.87	98,934.85	103,753.34	108,816.11	114,134.12
66050	Police Officer	68,939.55	71,352.37	74,783.41	78,385.22	82,240.91	86,353.25	90,671.10	95,204.99
76050	Police Sergeant	80,240.00	83,048.99	87,199.98	91,560.60	96,138.89	100,946.07	105,993.42	111,293.04

PART TIME									
Pos. No.	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
56020	Maintenance Worker	21.81	22.57	23.70	24.89	26.13	-	-	-

# PERSONNEL OVERVIEW

## EMPLOYEE DEMOGRAPHICS



# GENERAL FUND

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# GENERAL FUND BALANCE SUMMARY



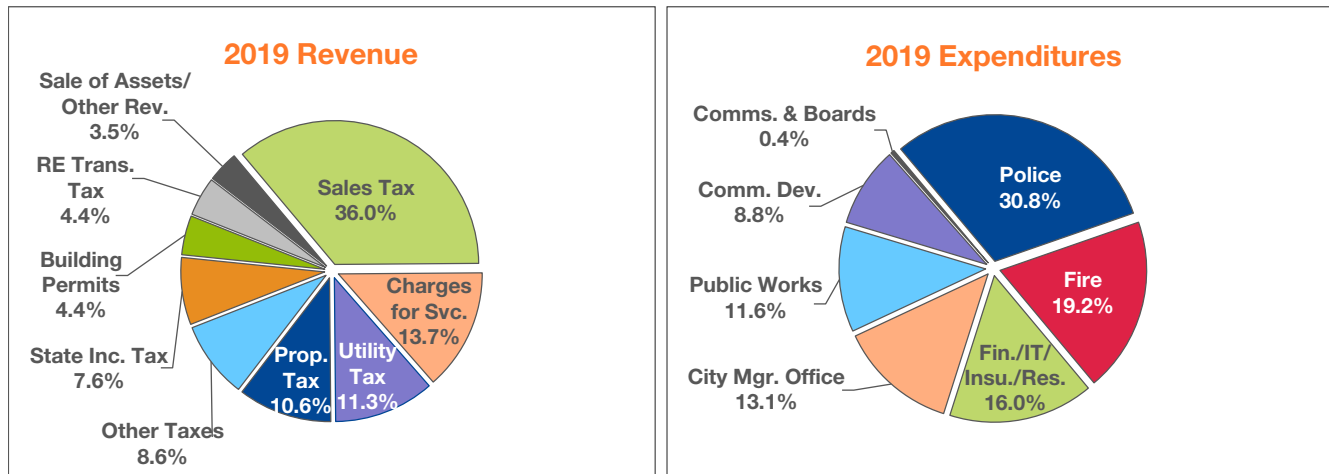
# GENERAL FUND

## FUND BALANCE SUMMARY

### BY DEPARTMENT



The General Fund is used to account for most of the current day-to-day operations of the City which are financed from property taxes and other general revenues. Activities financed by the General Fund include those of line and staff departments within the City except for activities of the Enterprise Funds.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Sales Tax <sup>2</sup>	12,669,500	12,838,300	12,911,100	13,122,100	211,000	1.6%
Utility Tax <sup>2</sup>	4,237,600	4,156,200	4,181,500	4,124,200	(57,300)	-1.4%
State Income Tax	2,733,700	2,976,500	2,752,900	2,752,900	-	0.0%
Property Tax <sup>3</sup>	2,082,600	3,797,200	3,797,200	3,849,700	52,500	1.4%
Real Estate Transfer Tax <sup>2</sup>	2,003,200	2,126,000	1,565,700	1,599,300	33,600	2.1%
Other Taxes <sup>4</sup>	3,151,400	3,015,800	3,046,000	3,152,300	106,300	3.5%
Charges for Services <sup>4</sup>	4,826,800	6,145,300	6,400,100	4,980,500	(1,419,600)	-22.2%
Permits and Licenses	1,651,100	1,594,700	1,850,300	1,610,900	(239,400)	-12.9%
Sale of Assets/Other Revenue <sup>5</sup>	2,273,400	1,325,300	5,644,000	1,264,900	(4,379,100)	-77.6%
<b>Total Revenue</b>	<b>35,629,300</b>	<b>37,975,300</b>	<b>42,148,800</b>	<b>36,456,700</b>	<b>(5,692,100)</b>	<b>-13.5%</b>
City Manager's Office	4,206,000	4,747,100	4,560,000	4,905,600	345,600	7.6%
Finance/IT/Insurance/Reserves	4,406,900	5,728,600	5,562,200	5,972,700	410,500	7.4%
Police Department	10,748,100	12,111,500	11,950,800	11,503,100	(447,700)	-3.7%
Fire Department	7,277,400	7,096,600	7,035,100	7,192,300	157,200	2.2%
Community Development	3,019,400	3,347,800	3,147,900	3,296,600	148,700	4.7%
Public Works Department	4,944,200	5,872,400	5,794,900	4,338,800	(1,456,100)	-25.1%
Commissions and Boards	163,100	230,500	188,500	156,400	(32,100)	-17.0%
<b>Total Expenditures<sup>1</sup></b>	<b>34,765,100</b>	<b>39,134,500</b>	<b>38,239,400</b>	<b>37,365,600</b>	<b>(873,800)</b>	<b>-2.3%</b>
<b>Net Increase/(Decrease)</b>	<b>864,300</b>	<b>(1,159,200)</b>	<b>3,909,400</b>	<b>(908,900)</b>	<b>(4,818,300)</b>	
<b>Fund Balance Beg. of Year</b>	<b>17,247,100</b>	<b>18,111,400</b>	<b>18,111,400</b>	<b>22,020,800</b>	<b>3,909,400</b>	<b>21.6%</b>
<b>Fund Balance End of Year</b>	<b>18,111,400</b>	<b>16,952,100</b>	<b>22,020,800</b>	<b>21,111,900</b>	<b>(908,900)</b>	<b>-4.1%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>57.8%</b>	<b>50.8%</b>	<b>67.4%</b>	<b>62.1%</b>		
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%		

#### Notable Budget Variances:

1. Excludes Commissions/Boards, which are totaled separately. See department sections for review of variances.
2. 2018 Est. to 2019 Bdgt. changes in Sales, Utility, RE Trans. & Other Taxes are based on 5-year hist. trends.
3. Property Tax Revenue is higher due to a rate increase, given continued pressure to fund pensions is draining resources from funding the cost of providing City services.
4. The decrease in Charges for Services is significantly due to a 2018 \$1 million Debt Service Fund strategic drawdown of excess fund balance with transfer to the General Fund to pay for priority 1 capital improvements.
5. The decrease in Sale of Assets is due to the sales of the Karger Center and HPCC green space in 2018.

See Glossary of Terms and Funds in the Appendix.

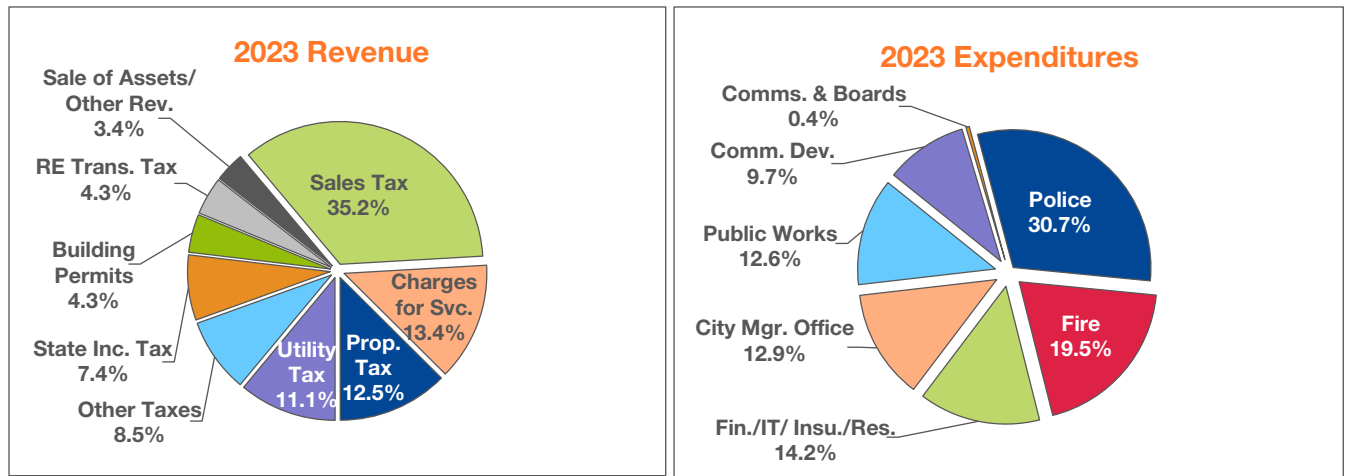
# GENERAL FUND

## 5-YEAR FUND BALANCE ESTIMATE

### BY DEPARTMENT



As a best practice, the City updates a 10-year plan for the General Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term General Fund Balance.



	Total 2019 Budget	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Total 2023 Estimate	Average Annual Growth
Sales Tax	13,122,100	13,391,100	13,665,600	13,945,700	14,231,600	2.0%
Utility Tax	4,124,200	4,208,700	4,295,000	4,383,000	4,472,900	2.0%
State Income Tax	2,752,900	2,809,300	2,866,900	2,925,700	2,985,700	2.0%
Property Tax <sup>2</sup>	3,849,700	3,936,800	4,584,000	4,414,700	5,066,300	7.4%
Real Estate Transfer Tax	1,599,300	1,632,100	1,665,600	1,699,700	1,734,500	2.0%
Other Taxes	3,152,300	3,216,900	3,282,800	3,350,100	3,418,800	2.0%
Charges for Services	4,980,500	5,082,600	5,186,800	5,293,100	5,401,600	2.0%
Permits and Licenses	1,610,900	1,643,900	1,677,600	1,712,000	1,747,100	2.0%
Sale of Assets/Other Revenue	1,264,900	1,290,800	1,317,300	1,344,300	1,371,900	2.0%
<b>Total Revenue</b>	<b>36,456,700</b>	<b>37,212,200</b>	<b>38,541,600</b>	<b>39,068,300</b>	<b>40,430,400</b>	<b>2.6%</b>
City Manager's Office	4,905,600	4,985,500	5,067,300	5,150,800	5,236,100	1.6%
Finance/IT/Insurance/Reserves	5,972,700	5,669,900	5,712,800	5,756,700	5,801,500	-0.7%
Police Department	11,503,100	11,945,800	12,052,100	12,245,500	12,510,100	2.1%
Fire Department	7,192,300	7,363,400	7,588,600	7,718,000	7,950,800	2.5%
Community Development	3,296,600	3,369,400	3,443,900	3,520,200	3,933,300	4.6%
Public Works Department	4,338,800	4,466,900	5,030,300	5,375,800	5,133,100	4.5%
Commissions and Boards	156,400	158,000	159,500	161,100	162,700	1.0%
<b>Total Expenditures<sup>1</sup></b>	<b>37,365,600</b>	<b>37,958,900</b>	<b>39,054,500</b>	<b>39,928,100</b>	<b>40,727,600</b>	<b>2.2%</b>
<b>Net Increase/(Decrease)</b>	<b>(908,900)</b>	<b>(746,700)</b>	<b>(512,900)</b>	<b>(859,800)</b>	<b>(297,200)</b>	
<b>Fund Balance Beg. of Year</b>	<b>22,020,800</b>	<b>21,111,900</b>	<b>20,365,200</b>	<b>19,852,300</b>	<b>18,992,500</b>	<b>-3.6%</b>
<b>Fund Balance End of Year</b>	<b>21,111,900</b>	<b>20,365,200</b>	<b>19,852,300</b>	<b>18,992,500</b>	<b>18,695,300</b>	<b>-3.0%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>62.1%</b>	<b>59.4%</b>	<b>56.7%</b>	<b>53.2%</b>	<b>51.3%</b>	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

#### Notable Budget Variances:

1. Excludes Commissions/Boards, which are totaled separately. See department sections for review of variances.
2. The variance in Property Taxes from 2019 to 2023 is partially due to a reallocation between funds and partially due to assumed total City Property Tax increases no greater than 3% per year.

See Glossary of Terms and Funds in the Appendix.

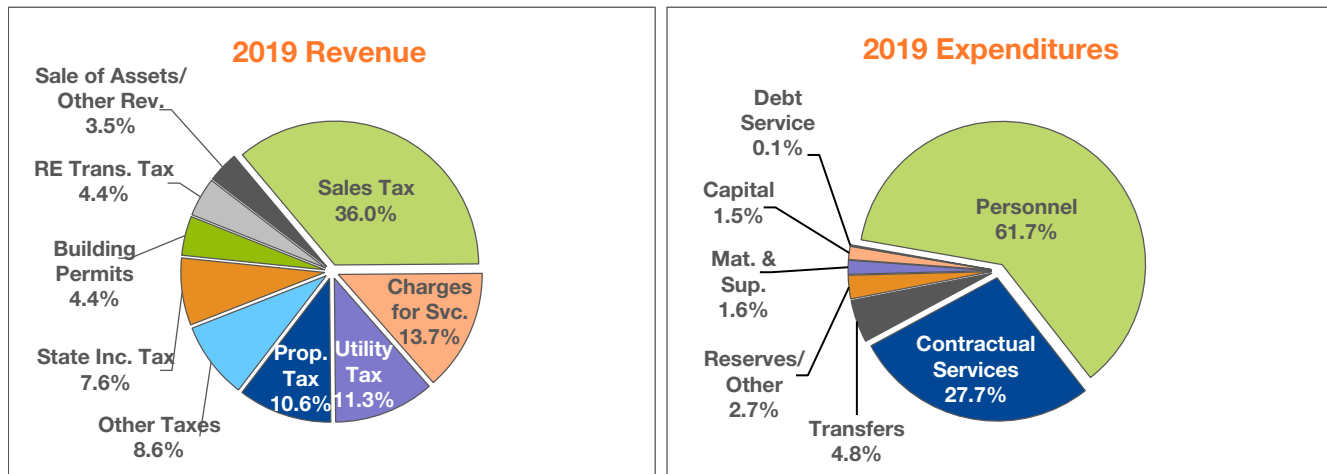
# GENERAL FUND

## FUND BALANCE SUMMARY

### BY EXPENDITURE TYPE



The General Fund is used to account for most of the current day-to-day operations of the City which are financed from property taxes and other general revenues. Activities financed by the General Fund include those of line and staff departments within the City except for activities of the Enterprise Funds.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Sales Tax <sup>2</sup>	12,669,500	12,838,300	12,911,100	13,122,100	211,000	1.6%
Utility Tax <sup>2</sup>	4,237,600	4,156,200	4,181,500	4,124,200	(57,300)	-1.4%
State Income Tax	2,733,700	2,976,500	2,752,900	2,752,900	-	0.0%
Property Tax <sup>3</sup>	2,082,600	3,797,200	3,797,200	3,849,700	52,500	1.4%
Real Estate Transfer Tax <sup>4</sup>	2,003,200	2,126,000	1,565,700	1,599,300	33,600	2.1%
Other Taxes <sup>4</sup>	3,151,400	3,015,800	3,046,000	3,152,300	106,300	3.5%
Charges for Services <sup>4</sup>	4,826,800	6,145,300	6,400,100	4,980,500	(1,419,600)	-22.2%
Permits and Licenses	1,651,100	1,594,700	1,850,300	1,610,900	(239,400)	-12.9%
Sale of Assets/Other Revenue <sup>5</sup>	2,273,400	1,325,300	5,644,000	1,264,900	(4,379,100)	-77.6%
<b>Total Revenue</b>	<b>35,629,300</b>	<b>37,975,300</b>	<b>42,148,800</b>	<b>36,456,700</b>	<b>(5,692,100)</b>	<b>-13.5%</b>
Personnel	21,942,300	22,803,700	22,411,900	23,040,600	628,700	2.8%
Contractual Services	8,897,100	9,952,200	9,638,600	10,346,100	707,500	7.3%
Materials and Supplies	514,600	642,200	604,600	585,600	(19,000)	-3.1%
Capital Expenditures	1,496,400	2,752,500	2,745,800	552,100	(2,193,700)	-79.9%
Debt Service	46,800	49,100	49,300	52,000	2,700	5.5%
Transfers	1,867,900	1,795,500	1,795,500	1,795,500	-	0.0%
Reserves/Other		1,139,200	993,700	993,700	-	0.0%
<b>Total Expenditures<sup>1</sup></b>	<b>34,765,100</b>	<b>39,134,500</b>	<b>38,239,400</b>	<b>37,365,600</b>	<b>(873,800)</b>	<b>-2.3%</b>
<b>Net Increase/(Decrease)</b>	<b>864,300</b>	<b>(1,159,200)</b>	<b>3,909,400</b>	<b>(908,900)</b>	<b>(4,818,300)</b>	
<b>Fund Balance Beg. of Year</b>	<b>17,247,100</b>	<b>18,111,400</b>	<b>18,111,400</b>	<b>22,020,800</b>	<b>3,909,400</b>	<b>21.6%</b>
<b>Fund Balance End of Year</b>	<b>18,111,400</b>	<b>16,952,100</b>	<b>22,020,800</b>	<b>21,111,900</b>	<b>(908,900)</b>	<b>-4.1%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>57.8%</b>	<b>50.8%</b>	<b>67.4%</b>	<b>62.1%</b>		
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%		

#### Notable Budget Variances:

1. Commissions/Boards are included in each expenditure line. See department sections for review of variances.
2. 2018 Est. to 2019 Bdgt. changes in Sales, Utility, RE Trans. & Other Taxes are based on 5-year hist. trends.
3. Property Tax Revenue is higher due to a rate increase, given continued pressure to fund pensions is draining resources from funding the cost of providing City services.
4. The decrease in Charges for Services is significantly due to a 2018 \$1 million Debt Service Fund strategic drawdown of excess fund balance with transfer to the General Fund to pay for priority 1 capital improvements.
5. The decrease in Sale of Assets is due to the sales of the Karger Center and HPCC green space in 2018.

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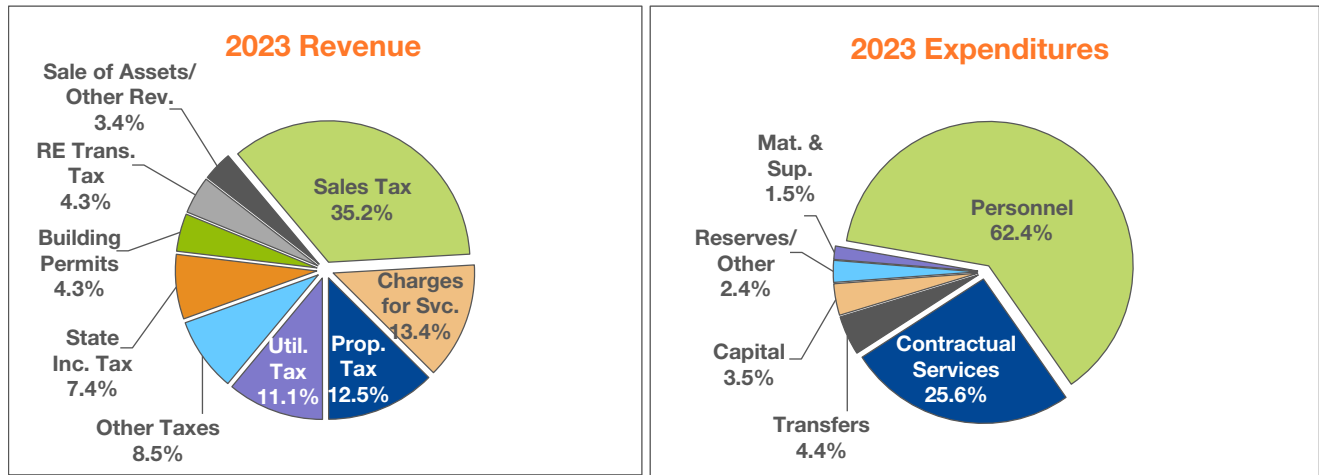
# GENERAL FUND

## 5-YEAR FUND BALANCE ESTIMATE

### BY EXPENDITURE TYPE



As a best practice, the City updates a 10-year plan for the General Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term General Fund Balance.



	Total 2019 Budget	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Total 2023 Estimate	Average Annual Growth
Sales Tax	13,122,100	13,391,100	13,665,600	13,945,700	14,231,600	2.0%
Utility Tax	4,124,200	4,208,700	4,295,000	4,383,000	4,472,900	2.0%
State Income Tax	2,752,900	2,809,300	2,866,900	2,925,700	2,985,700	2.0%
Property Tax <sup>2</sup>	3,849,700	3,936,800	4,584,000	4,414,700	5,066,300	7.4%
Real Estate Transfer Tax	1,599,300	1,632,100	1,665,600	1,699,700	1,734,500	2.0%
Other Taxes	3,152,300	3,216,900	3,282,800	3,350,100	3,418,800	2.0%
Charges for Services	4,980,500	5,082,600	5,186,800	5,293,100	5,401,600	2.0%
Permits and Licenses	1,610,900	1,643,900	1,677,600	1,712,000	1,747,100	2.0%
Sale of Assets/Other Revenue	1,264,900	1,290,800	1,317,300	1,344,300	1,371,900	2.0%
<b>Total Revenue</b>	<b>36,456,700</b>	<b>37,212,200</b>	<b>38,541,600</b>	<b>39,068,300</b>	<b>40,430,400</b>	<b>2.6%</b>
Personnel	23,040,600	23,616,800	24,207,300	24,812,700	25,433,100	2.5%
Contractual Services	10,346,100	10,100,500	10,201,400	10,303,500	10,406,700	0.2%
Materials and Supplies	585,600	591,400	597,100	603,000	609,100	1.0%
Capital Expenditures	552,100	809,000	1,207,500	1,367,700	1,437,500	28.5%
Debt Service	52,000	52,000	52,000	52,000	52,000	0.0%
Transfers	1,795,500	1,795,500	1,795,500	1,795,500	1,795,500	0.0%
Reserves/Other	993,700	993,700	993,700	993,700	993,700	0.0%
<b>Total Expenditures<sup>1</sup></b>	<b>37,365,600</b>	<b>37,958,900</b>	<b>39,054,500</b>	<b>39,928,100</b>	<b>40,727,600</b>	<b>2.2%</b>
<b>Net Increase/(Decrease)</b>	<b>(908,900)</b>	<b>(746,700)</b>	<b>(512,900)</b>	<b>(859,800)</b>	<b>(297,200)</b>	
<b>Fund Balance Beg. of Year</b>	<b>22,020,800</b>	<b>21,111,900</b>	<b>20,365,200</b>	<b>19,852,300</b>	<b>18,992,500</b>	<b>-3.6%</b>
<b>Fund Balance End of Year</b>	<b>21,111,900</b>	<b>20,365,200</b>	<b>19,852,300</b>	<b>18,992,500</b>	<b>18,695,300</b>	<b>-3.0%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>62.1%</b>	<b>59.4%</b>	<b>56.7%</b>	<b>53.2%</b>	<b>51.3%</b>	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

#### Notable Budget Variances:

1. Commissions/Boards are included in each expenditure line, as appropriate.

See Glossary of Terms and Funds in the Appendix.

# GENERAL FUND

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
1,695,500	1,843,800	Real Estate Transfer Tax	2,003,200	2,126,000	1,565,700	1,599,300
337,300	298,800	State Replacement Tax	315,600	321,900	290,100	293,300
8,992,400	9,162,100	Sales Tax	9,087,400	9,159,000	9,257,000	9,468,000
3,551,400	3,617,900	Home Rule Sales Tax	3,582,100	3,679,300	3,654,100	3,654,100
2,603,400	2,365,300	Utility Tax	2,410,900	2,316,100	2,473,500	2,522,300
1,195,200	1,153,400	Telecommunications Tax	1,015,800	1,030,100	927,300	851,900
37,700	50,100	Auto Rental Tax	41,400	43,500	43,900	47,200
3,166,900	2,897,300	State Income Tax	2,733,700	2,976,500	2,752,900	2,752,900
669,800	725,900	State Local Use Tax	778,000	771,800	833,800	893,600
1,400	600	Fire Insurance Tax	400	1,400	500	600
799,100	814,300	Cable TV Franchise Tax	810,900	810,000	780,700	750,000
2,771,800	2,375,800	Property Tax	2,082,600	3,797,200	3,797,200	3,849,700
206,600	191,300	Hotel/Motel Tax	192,300	137,700	144,200	144,200
1,001,800	959,900	Food/Beverage/Packaged Liquor Tax	977,500	939,500	923,400	963,300
<b>27,030,400</b>	<b>26,456,400</b>	<b>General Taxes</b>	<b>26,031,800</b>	<b>28,110,000</b>	<b>27,444,300</b>	<b>27,790,400</b>
		Overweight Truck Permit				1,175,000
39,800	32,700	Building Permits	27,200	43,000	35,000	36,700
55,400	92,400	Fire Permits	53,000	44,000	46,000	46,000
		Forestry Permits				22,000
<b>1,855,700</b>	<b>1,605,500</b>	<b>Building Permit Revenue</b>	<b>1,323,300</b>	<b>1,262,000</b>	<b>1,524,000</b>	<b>1,279,700</b>
33,600	34,400	General Contractors	33,900	33,000	33,300	35,000
13,000	13,200	Dog Licenses	13,300	12,400	13,000	13,000
3,500	2,500	Taxi Cab and Driver Licenses	1,200	1,100	1,700	1,700
2,000	6,500	Scavengers	4,000	2,500	3,000	3,000
12,700	11,400	Restaurant	10,800	13,000	11,000	11,000
10,500	8,500	Cigarette	7,500	9,000	8,000	8,000
147,100	129,900	Liquor	120,800	135,000	126,000	130,000
48,000	44,900	Landscape Licenses	41,700	45,000	41,700	43,000
28,200	32,400	Business Registration	31,600	30,500	31,200	31,000
200	200	Lobbyist Registration Fees	200	200	100	100
	21,900	Rental Registration	19,800	19,000	20,400	20,400
59,500	41,600	Miscellaneous	43,000	32,000	37,000	35,000
<b>358,300</b>	<b>347,400</b>	<b>Licenses</b>	<b>327,900</b>	<b>332,700</b>	<b>326,300</b>	<b>331,200</b>
855,100	501,800	Fines and Forfeitures	419,800	727,600	514,400	513,000
<b>855,100</b>	<b>501,800</b>	<b>Fines and Forfeitures</b>	<b>419,800</b>	<b>727,600</b>	<b>514,400</b>	<b>513,000</b>
7,000	17,700	Sale of Assets	1,102,000		4,262,000	
72,400	144,600	Rental Income	99,500	106,900	141,200	141,200
43,800	45,100	Wireless/Right of Way Leases	46,400	47,500	47,500	47,800
(3,150,000)		Gain/(Loss) on Investments				
762,000	822,100	Payment in Lieu of Taxes	846,200	800,000	810,100	810,100
62,200	187,500	Interest Income	239,200	144,400	297,800	297,800
<b>(2,202,500)</b>	<b>1,217,000</b>	<b>Revenue From Use of Money/Property</b>	<b>2,333,300</b>	<b>1,098,800</b>	<b>5,558,600</b>	<b>1,296,900</b>



# GENERAL FUND

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
9,100	17,600	City Sponsored Events	10,300	12,000	13,000	87,000
119,400	111,500	Senior Citizens Activities	109,500	120,000	120,000	128,000
11,800	12,100	Youth Center Activities	20,500	12,000	6,300	
6,300	3,700	Public Access Studio				
56,100	50,400	Vital Statistics	54,500	56,000	52,000	52,200
		Admin Hearing Fee	13,800			
(3,800)	6,600	Recycling Bins/Yard Waste Stickers	(100)	100	200	200
116,700	130,700	Alarm & False Alarm Fees	120,200	119,500	124,200	124,400
780,700	827,600	Police Department Services	903,600	761,000	984,000	1,034,900
558,600	619,500	Ambulance Charges	621,100	575,000	580,000	590,000
33,100	343,300	Fire Department Services	660,600	641,200	648,500	656,500
48,900	35,900	Planning Fees	44,400	36,500	37,900	41,500
13,700	26,500	Public Works Services	8,300	5,000	27,000	5,000
515,600	509,100	Hunt Military Communities Services	494,400	400,000	400,000	285,200
300,000	350,000	Service to E911 Fund	350,000	981,800	981,800	589,000
1,126,100	1,158,600	Service to Water Fund	1,316,700	1,272,000	1,272,000	1,287,600
490,200		Service to Debt Fund		1,000,000	1,000,000	
101,600	99,000	Service to Parking Fund	99,000	99,000	99,000	99,000
		Serv. to TIF Fund		54,200	54,200	
<b>4,284,000</b>	<b>4,302,000</b>	<b>Charges - Current Services</b>	<b>4,826,800</b>	<b>6,145,300</b>	<b>6,400,100</b>	<b>4,980,500</b>
5,700	3,300	Freedom of Information Requests	300	2,400		
136,300	199,900	Miscellaneous Reimbursements	147,200	150,500	142,200	142,300
(100)		Miscellaneous Revenue				
25,500	20,000	Workers Compensation Reimbursement	79,600	20,000	75,000	36,000
48,500	31,900	Reimbursements - Police	50,200	86,600	117,000	64,100
9,100	1,700	Reimbursements - Fire	8,400	1,800	14,800	12,500
35,200	12,800	Government Grants	80,700	37,600	32,200	10,100
100	100	Contributions				
<b>260,200</b>	<b>269,700</b>	<b>Miscellaneous</b>	<b>366,500</b>	<b>298,900</b>	<b>381,100</b>	<b>265,100</b>
<b>32,441,200</b>	<b>34,699,900</b>	<b>TOTAL GENERAL FUND</b>	<b>35,629,300</b>	<b>37,975,300</b>	<b>42,148,800</b>	<b>36,456,700</b>

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# CITY MANAGER'S OFFICE



# CITY MANAGER'S OFFICE OVERVIEW



The City Manager's Office provides general management and administrative functions for the City.

Principal tasks include overseeing the day-to-day operations of the City, implementing the policies of the City Council and coordinating interdepartmental functions. The Assistant City Manager serves as the Department Director and oversees four of the five City Manager Office divisions: Business Development, City Clerk's Office, Communications and Senior Services, including arts, sustainability and natural resources initiatives. The Human Resources division reports directly to the City Manager.

## Promote citizen engagement

A top City priority is excellence in customer service and citizen engagement. The City uses a newsletter, website, social media (Facebook, Twitter, Constant Contact) and press releases to inform residents. In 2018, the City redesigned the weekly eNews to present information in a clear, informative, and improved manner. The City also created a "Things to Do" page on its website to promote various events and activities throughout the City. The City uses an agenda management system, available on the City's website, featuring high definition video of City meetings and improved accessibility to Council and Commission agendas and minutes. The City also operates a public access television channel, featuring live City meetings, along with various programming produced by residents at the City's Public Access Center. In 2018, the City upgraded its audio/visual production equipment within City Hall including news cameras and switchboards, to provide high definition, digital video. In 2019, the City will continue to explore improved online forms and engagement tools to add more online capabilities for various customer transactions.

### CITY MANAGER'S OFFICE BY THE NUMBERS

The City Manager's Office issues social media posts with an average reach of 5,363 Facebook users and 1,720 Twitter followers.

## Plan for the future

The City conducts an annual review of City-owned properties and City-maintained properties to assess opportunities for increased efficiencies, reducing maintenance costs, and exploring shared space opportunities. In 2017 and 2018, the City Manager's Office coordinated a robust needs assessment of the City's Senior Services program and facility, with the possibility of relocating the program. The assessment involved extensive community input through public engagement meetings and online surveys. Based on the study, the City will plan for future relocation of the Senior Services program to a remodeled Highland Park Country Club Facility (HPCC). The HPCC facility meets the space, parking, and operational needs of the Senior Services Program. The City also discontinued the Youth Services Program after the 2017-2018 school year due to low enrollment, rapidly increasing facility maintenance costs, and planned redevelopment of the Karger Recreation Center site.

### CITY MANAGER'S OFFICE BY THE NUMBERS

The City has more than 900 registered businesses operating within the City.





### Implement efficiencies

The City will continue to seek and implement operational efficiencies. The City continued digitizing records through a joint effort among the City Manager's Office, Community Development, and Public Works. The digitization program will continue in 2019 with employee and public safety record digitization. In 2018, the City Manager's Office implemented electronic signature software to decrease the City's environmental footprint by allowing certain contracts and agreements to be digitally signed by the City and its contractors. In 2019, the City Manager's Office will look for opportunities to expand the use of electronic signatures for various City documents requiring signatures.

### Protect the environment

The City takes pride in its visionary and organized approach to environmental sustainability. The City's sustainability program is guided by the three-year comprehensive Sustainability Strategic Plan. The Sustainability Plan includes cost-effective, environmentally-beneficial and public service-oriented projects with attainable time frames and goals. The Sustainability Plan evolves annually based on accomplished projects and future goals. In 2018, the City began the steps necessary to sign onto the Global Covenant of Mayors for Climate and Energy which required the City to identify its current citywide greenhouse gas inventory and to set reduction goals to work toward in the future. The City also contracted with a food waste expert to work with City food establishments on incorporating composting and recycling into their operations, in order to decrease the amount of organic materials being placed in landfills. The City also enacted an Environmentally Friendly Vehicles Policy in 2018 which sets forth a funding mechanism to purchase hybrid, electric, and fuel efficient vehicles for inspector and administrative use. In 2019, the City will begin the replacement cycle to procure new vehicles which meet the standards set forth in the City's Environmentally Friendly Vehicles Policy. In 2019, the City will work with its government partners in Lake County to evaluate community solar and behind the meter solar options to decrease the City's use of carbon based electricity.

### Build community

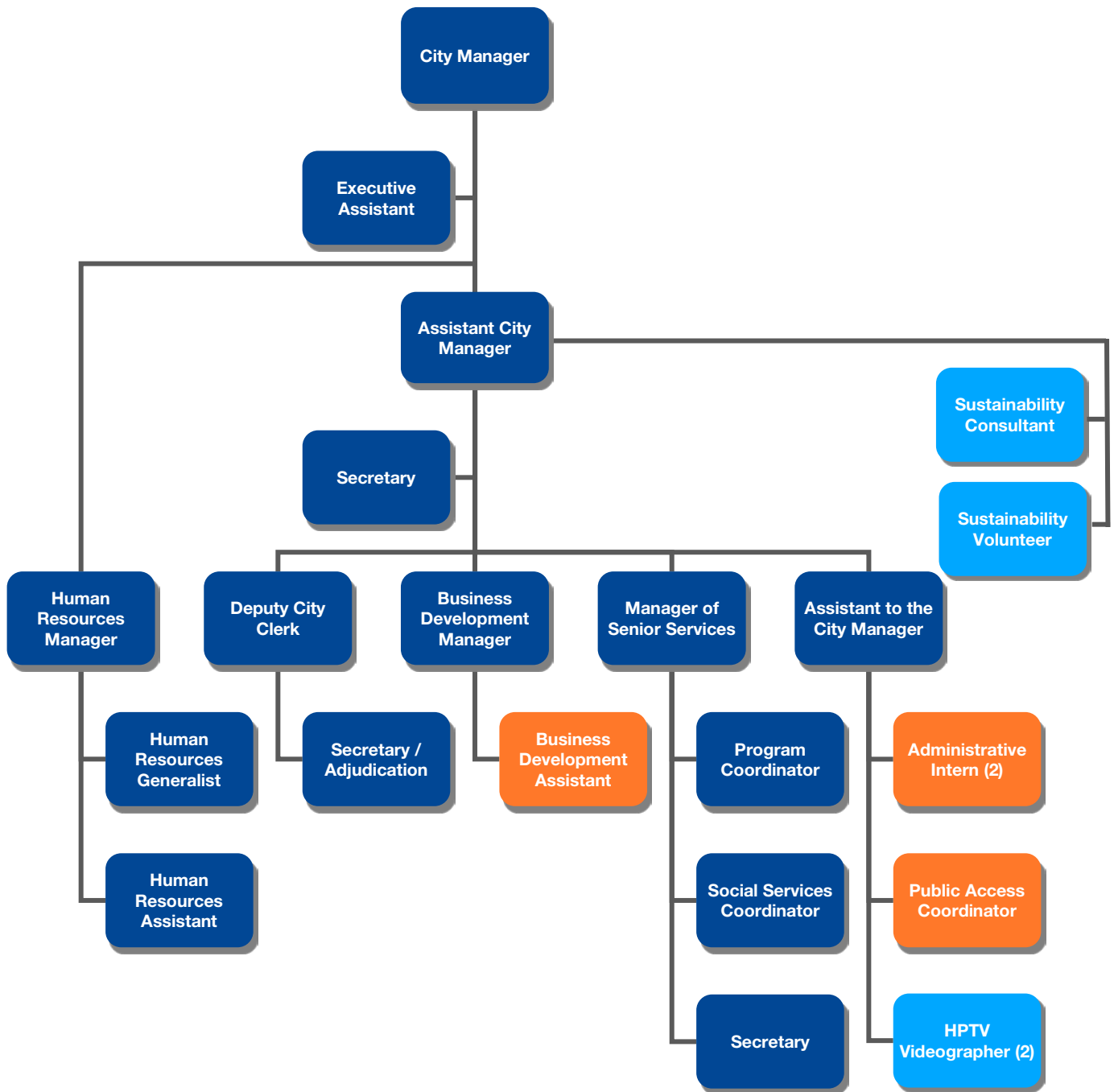
Highland Park hosts numerous well-renowned festivals and special events, which bring the community together. The City Manager's Office coordinates special events within the community. The City will celebrate its sesquicentennial (150th anniversary) in 2019 with highly visible special events, concerts, City tours and more. In 2018, the City held its annual Resident Fair along with the Library's How-To Fest. The City holds Independence Day festivities and an annual holiday tree lighting in Port Clinton Square to celebrate the festive winter season. The City also held a Bike Fair, in conjunction with the Park District's 4<sup>th</sup> Fest. The annual Port Clinton Art Festival and Taste of Highland Park brings thousands of visitors to the Central Business District.

In 2018, the City held its first annual Arbor Day Celebration in Jens Jensen Park, which featured plant giveaways, gardening lessons, touch a truck features, food, and much more. The family event brought out residents who got to enjoy a fun day in the park while learning about the City's abundant trees. The popular Food Truck Thursday returned for its second season in the Ravinia Business District. Highland Park features an annual Sidewalk Sale, the Festival of Fine Craft, and a farmers market in the Ravinia Business District. The City participates annually in the Martin Luther King Jr. Day of Service event, which brings the community together to work on various activities, providing beneficial services for people in need. Such special events provide residents a wonderful opportunity to socialize with friends and neighbors in family-oriented settings.

### Interagency and intergovernmental collaboration

The City Manager's Office partners with sister governments on various City initiatives. In 2018, the City continued to hold quarterly meetings with its Government Partners, including the Park District of Highland Park, North Shore School Districts 112, Township High School District 113, the Highland Park Public Library, Lake County and Moraine Township. These meetings result in opportunities to collaborate on various initiatives and reinforce the collaborative environment in which Highland Park governments operate.

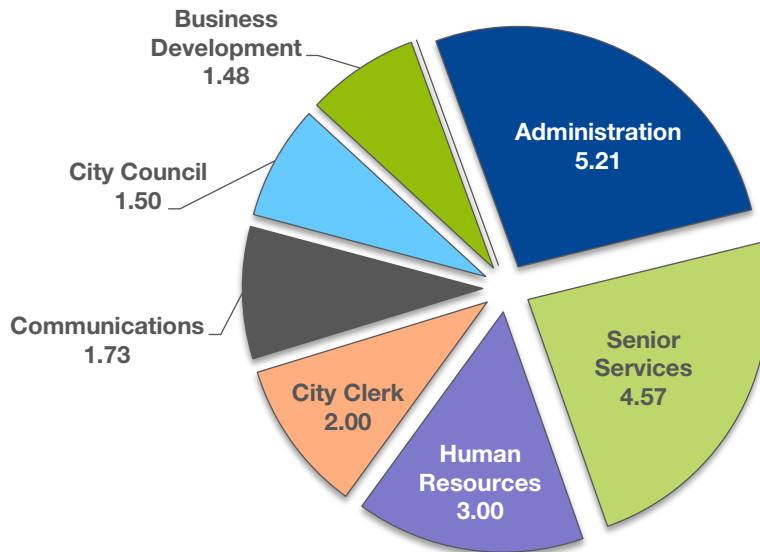
# CITY MANAGER'S OFFICE ORGANIZATIONAL CHART



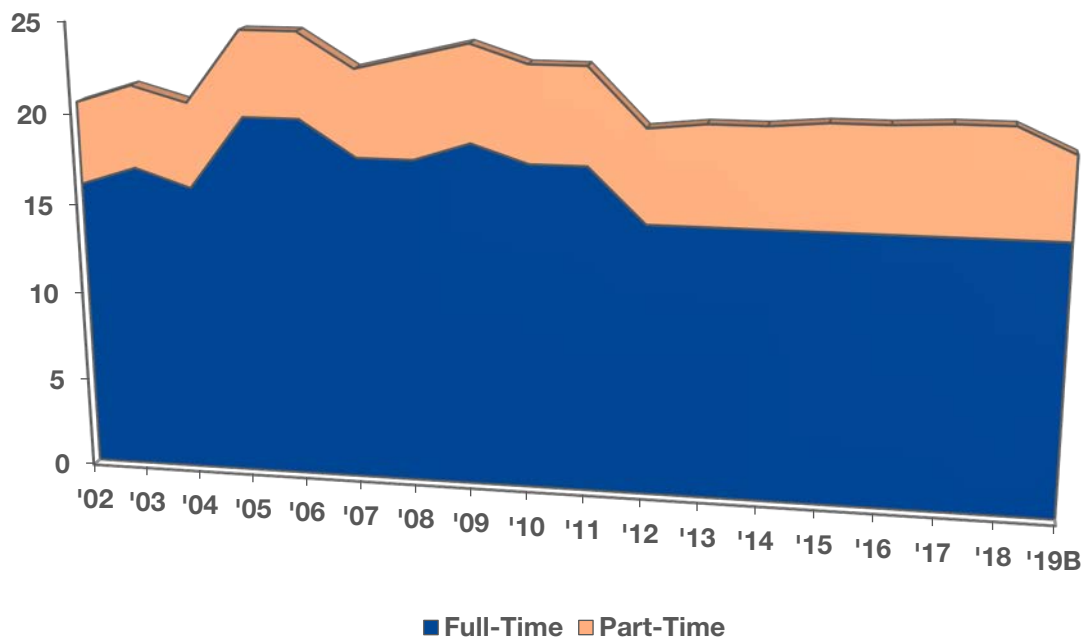
- Full Time
- Part Time
- Contractual



**Full-time Equivalent by Functional Area**



**Personnel History**

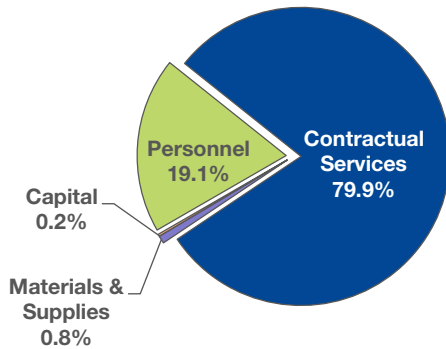


# CITY MANAGER'S OFFICE

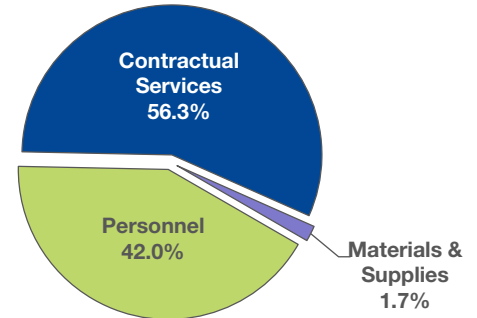
## DEPARTMENT BUDGET SUMMARY



**Total 2019 Expenditures**



**General Fund 2019 Expenditures**



Expenditures by Program	Pg. No.	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
						Dollar	Percent
City Council	127	231,500	231,600	229,500	265,900	36,400	15.9%
Executive	128	750,100	802,700	800,000	898,200	98,200	12.3%
Human Resources	129	473,800	577,700	581,000	575,100	(5,900)	-1.0%
Communications	130	289,600	416,600	409,200	330,500	(78,700)	-19.2%
Youth & Senior Services	131	575,400	637,500	623,100	578,200	(44,900)	-7.2%
City Clerk	133	191,100	208,200	207,600	210,200	2,600	1.3%
Legal Services	134	1,032,300	986,900	945,500	969,800	24,300	2.6%
Business Development	135	662,200	885,900	764,100	1,077,800	313,700	41.1%
Board of Police/Fire Commissioners	223	33,300	59,800	58,900	59,800	900	1.5%
Natural Resources Advisory Group	230	1,000	2,300	2,300		(2,300)	-100.0%
Bus. and Econ. Dev. Advisory Group	224	200	500	200		(200)	-100.0%
Cultural Arts Advisory Group	225	40,900	48,700	44,400		(44,400)	-100.0%
Human Relations Advisory Group	228	30,500	29,000	28,300		(28,300)	-100.0%
<b>Total General Fund</b>		<b>4,311,800</b>	<b>4,887,400</b>	<b>4,694,100</b>	<b>4,965,400</b>	<b>271,300</b>	<b>5.8%</b>
Environmental Sustainability	290	68,300	115,000	111,700	89,600	(22,100)	-19.8%
HP Theatre Fund	300	16,100					
<b>Other Governmental Funds</b>		<b>84,400</b>	<b>115,000</b>	<b>111,700</b>	<b>89,600</b>	<b>(22,100)</b>	<b>-19.8%</b>
Insurance/Wellness	354	5,153,300	5,716,900	5,702,100	6,025,700	323,600	5.7%
<b>Total Internal Service Funds</b>		<b>5,153,300</b>	<b>5,716,900</b>	<b>5,702,100</b>	<b>6,025,700</b>	<b>323,600</b>	<b>5.7%</b>
<b>Total All Funds</b>		<b>9,549,500</b>	<b>10,719,300</b>	<b>10,507,800</b>	<b>11,080,700</b>	<b>572,900</b>	<b>5.5%</b>

### Notable Budget Variances:

1. Exec., City Clerk, HR, Senior and City Clerk - personnel increases consistent with the City's compensation plan and insurance requirements, plus additional variances as noted below.
  2. City Council - Cultural Arts and Human Relations Grant Funding.
  3. Executive - transfer of budget, eliminated from commissions that became advisory groups, to fund HP150.
  4. Human Resources - lower recruitment costs.
  5. Communications - lower capital, given 2018 broadcasting system replacement.
  6. Youth/Senior Services - eliminated Youth Services, given unsustainable program with reduced enrollment.
  7. Legal Services - professional services.
  8. Bus. Dev. - higher activities programming cost for CBD expenditures, funded by SSA revenue.
  9. Bus. and Econ. Dev., Cultural Arts, Human Relations, Natural Resources and Transportation were changed from Commissions to Advisory Groups, and Ravinia Festival was changed from a Commission to a Neighborhood Meetings Group, to allow for improved resident participation, eliminating related Commissions costs.
  10. Insurance/Wellness - employee health insurance.
- See Glossary of Terms and Funds in the Appendix.

# CITY MANAGER'S OFFICE PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2017 Actual	2018 Estimate	2019 Target
Fiscal Stability & Community Vibrancy	Conduct business attraction efforts for economic vitality	Conduct new business contacts to promote available property; coordinate with property owners; increase business contacts by 3%	227	250	258
Community Vibrancy	Keep residents informed via various communication modalities and provide timely City news and information	eNews subscribers	2,955	3,164	3,259
		Emergency Alert Subscribers	3,010	3,152	3,247
		Facebook Average Reach	5,363	4,908	5,055
	Increase social media presence 3% min. through various measures	Twitter followers	1,720	1,875	1,931
	Continue to provide a wide range of programs for the City's senior population. Assess programming after every initiative to ensure it meets member needs and to enhance services	Increase membership by a minimum of 5%	891	1,026	1,077
	Ensure City residents are supported by responsive and effective City Manager Office (CMO) operations	Percentage of residents responding positively regarding satisfaction with CMO services	N/A	98.1%	A
Sustainability	Promote participation in recycling amongst commercial and multifamily properties	Increase commercial recycling rates by 3%	75.6%	78.0%	80.0%



## **OPERATIONAL PLAN**

Similar to other municipalities, the City of Highland Park continues to be challenged by the potential decline of State-shared revenues. This situation has the potential to have a tremendous impact on the revenues received by the City, thereby affecting the City's ability to fund operations at current levels. To prepare for this, the City Manager's Office will continue to seek highly efficient ways to provide services, including shared service partnerships and use of technology. Use of technology could help reduce personnel costs in the future, as more people begin to do their business with the City electronically. If State revenues continue to be reduced, the City must still find creative ways to provide the multitude of services that our community deserves.

Divisions within the City Manager's Office have taken proactive steps to implement long-term goals and visions to guide operations into the future. Such planning allows the City to implement cost-effective and modern policies and procedures which better serve the community.

In 2018, the City Manager's Office phased out the City's Youth Services Program due to Youth Center facility infrastructure investment needs and decreasing program participation. The City's Firehouse Youth Center is located adjacent to the Karger Recreation Center which is planned for redevelopment in 2019. The redeveloped Karger site will restrict access to the Firehouse facility. Given the program's operating deficit, structural investment needs, and location constraints, City staff worked closely with program participants' families to transition students to other after school care, programming, and activities. The Firehouse Youth Center is scheduled to be demolished in 2019.

## **INFRASTRUCTURE INVESTMENT PLAN**

In 2018, the City Manager's Office worked on a plan to relocate Senior Services to the Highland Park Country Club (HPCC). The current Senior Center is a repurposed historic lakefront mansion that has many operational challenges including a lack of onsite parking, accessibility issues and space constraints. The City has incorporated funds in the long term Capital Improvement Plan for investment into the HPCC to transition the Senior Center program to an updated, modern senior services facility which will offer plentiful parking, easily accessible programming spaces and beautiful views of the HPCC grounds.

## **ENVIRONMENTAL SUSTAINABILITY**

The City is a municipal leader within the Chicago metropolitan region with respect to sustainability and environmentally-friendly initiatives. Since the adoption of the City's 2010 Sustainability Strategic Plan, the City has accomplished over 100 different significant sustainability-focused initiatives. Sustainability is a routine feature of the City's municipal operations and has been engrained in its operational culture. In 2017, the City prepared a three-year Sustainability Strategic Plan to guide the future sustainability work efforts of the City. The City will also explore alternative energy opportunities for behind-the-meter solar and community solar projects.

## **PERSONNEL PLAN**

As part of its workforce analysis, the City will create a succession plan for staffing needs over the next five-to-ten years to ensure the sustainability of a robust workforce. Planning and training will be coordinated through the City Manager's Office. The City Manager's Office will provide leadership and supervisory training for skill development and to provide a pool of qualified people for future vacancies. The City will institute a training program including professional development and growth opportunities for all employees.

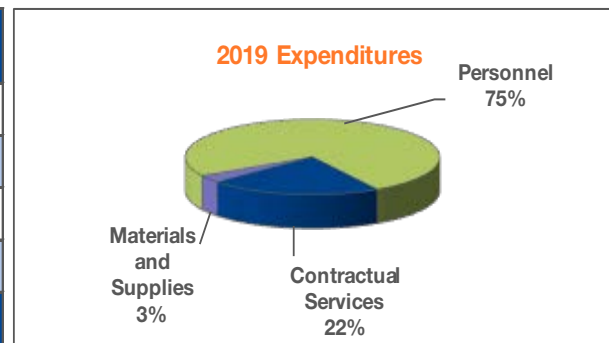
Account Code: 111.01.001

Budgeted Full-time Equivalent Positions: 1.5

### **PURPOSE**

The City of Highland Park operates under the Council-Manager form of government whereby the Mayor and six City Council members comprise the governing and policy-making body of the City. Council members are elected at-large and each serves a four-year term of office. The City Council establishes the vision and direction for the City, and coordinates with the City Manager, who is responsible for carrying out the policy and overseeing the day-to-day operations of the City. The City Council is responsible for the approval of the annual budget and the adoption of ordinances and resolutions that are intended to enhance the health, safety, vitality and general welfare of the community, its residents and visitors.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	197,200	201,600	201,600	199,000
Contractual Services	28,200	20,200	18,700	58,300
Materials and Supplies	6,100	9,900	9,300	8,600
Capital	-	-	-	-
<b>TOTAL</b>	<b>231,500</b>	<b>231,600</b>	<b>229,500</b>	<b>265,900</b>



The City maintains memberships and participates in programs and activities in a number of organizations to benefit the City, including but not limited to, the Illinois Municipal League, Metropolitan Mayors Caucus, Lake County Partners, Northwest Municipal Conference and United States Conference of Mayors.

The City has 18 commissions, committees, and advisory groups comprised of residents appointed by the Mayor with the consent of the City Council. There are more than 120 volunteers serving the City. Additionally, the City has 30 student representatives who serve as ex-officio members on various commissions. The commissions and advisory groups provide recommendations for Council consideration and play an integral role in policy-creation. The Mayor and City Council appoint commissioners to specified terms and advisory group members to two-year terms. In addition, the Mayor may create volunteer task forces to recommend policy, to review matters of priority to the City Council and to plan special events.

### **Commissions:**

- Board of Fire & Police Commission
- Historic Preservation Commission
- Housing Commission
- Joint Plan Commission
- Library Board of Trustees
- Liquor Control Commission
- Plan and Design Commission
- Fire Pension Board
- Police Pension Board
- Sister Cities Foundation
- Zoning Board of Appeals

### **Advisory Groups:**

- Business & Economic Development Advisory Group
- Cultural Arts Advisory Group
- Human Relations Advisory Group
- Natural Resources Advisory Group
- Senior Services Advisory Group
- Transportation Advisory Group
- HP150 Task Force

### **Task Forces:**

# CITY MANAGER'S OFFICE

## EXECUTIVE



Account Code: 111.01.002

Budgeted Full-time Equivalent Positions: 5.21

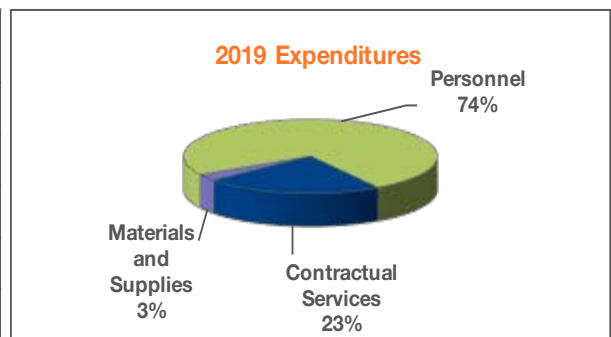
### PURPOSE

The City Manager's Office (CMO) provides management, leadership and administrative oversight of City departments. The CMO provides reports and recommendations to the City Council and implements City Council policies and initiatives. The Executive Division collaborates with Senior Staff to ensure the City's mission statement remains the catalyst behind all operational endeavors.

The Assistant City Manager oversees the City Council, Administration, Communications, Senior Services, Clerk's Office, Legal, Business Development, Sustainability and HP Theater budget divisions. Human Resources reports directly to the City Manager and manages the following cost centers: Human Resources, Health and Wellness.

The CMO is responsible for coordinating the fee-based municipal services agreement with Hunt Military Communities, a Federal Government contractor, for the Fort Sheridan military housing located within the City's boundaries.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	619,800	652,600	640,300	668,500
Contractual Services	109,600	126,700	133,600	203,300
Materials and Supplies	20,600	23,400	26,100	26,400
Capital	-	-	-	-
<b>TOTAL</b>	<b>750,100</b>	<b>802,700</b>	<b>800,000</b>	<b>898,200</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Effectively managed the City with a \$92 million balanced operating budget and six departments with 278 full-time equivalent employees, meeting and exceeding the needs of almost 30,000 residents. <sup>A</sup>
- Coordinated completion of 62 City Manager's Office major projects and oversaw over 150 major projects across all City departments, as detailed in the Major Projects work plan. <sup>A</sup>
- Negotiated and consummated the sale of the HPCC to the Park District of Highland Park to be redeveloped for passive recreational use. <sup>F, C</sup>
- Transitioned the banquet operations of the Highland Park Country Club (HPCC) from the Park District of Highland Park to the City. <sup>F</sup>
- Held six neighborhood meetings in cooperation with sister governments. <sup>C</sup>
- Coordinated with sister governments and held a resident fair along with the Highland Park Public Library's How-To Festival, geared towards providing useful information about the City and registering people for the City's eNews electronic newsletter. <sup>C</sup>
- Coordinated the HP150 Task Force to plan the City's HP150 celebration to be held in 2019. <sup>C</sup>
- Coordinated future plans for relocation of Senior Services to the HPCC. <sup>A</sup>

### 2019 OBJECTIVES

- Manage an \$80 million City, with a balanced operating budget, 150+ major projects, and six departments with 277 full-time equivalent employees, meeting and exceeding the needs of almost 30,000 residents. <sup>A</sup>
- Pursue intergovernmental agreements to share resources, conduct joint purchasing, reduce expenses and improve efficiencies among the City and partner organizations. <sup>F</sup>
- Disseminate prospective policy matters for Council consideration. Review and approve department competencies/goals, establish performance measures and report quarterly to the City Council. <sup>A</sup>
- Continue assessment of City facilities for capital and maintenance expense efficiency and service improvement, as part of the annual budget process. <sup>F, I</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# CITY MANAGER'S OFFICE

## HUMAN RESOURCES



Account Code: 111.01.003

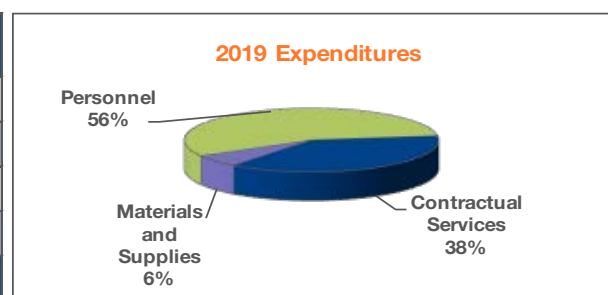
Budgeted Full-time Equivalent Positions: 3.0

### PURPOSE

The Human Resources Division (HR) provides centralized personnel services for all City departments. HR is responsible for all aspects of human resources from recruiting through separation of service, labor management negotiations, workers' compensation, benefit administration and implementation of personnel policies and procedures.

HR seeks to create and sustain an organization where each employee has the knowledge, skills and ability to provide exemplary service to the City's residents and visitors. Because organizational achievement is the product of individual effort and ability, HR coordinates with appropriate departments and hires and retains dynamic, high quality staff to carry-out the mission and goals of the City.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	312,800	323,400	321,200	323,100
Contractual Services	146,400	234,800	213,000	216,300
Materials and Supplies	14,600	19,600	46,800	35,800
Capital	-	-	-	-
<b>TOTAL</b>	<b>473,800</b>	<b>577,700</b>	<b>581,000</b>	<b>575,100</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Partnered with the Police, Fire and Public Works Departments to manage the collective bargaining agreements and coordinated the negotiation of successor collective bargaining agreements with the unions that currently represent those employees. <sup>F,P</sup>
- Continued development of a workforce plan, including succession planning with individual departments, to address anticipated transitions due to an aging work force and minimize disruption of City operations. <sup>F</sup>
- Developed and coordinated staff training programs, including leadership, sensitivity, anti-harassment, technical and professional development to sustain exemplary resident service. <sup>A</sup>
- Reviewed and enhanced the off-boarding process for employees exiting the organization to include increased information sharing and a smooth transition process for the City and exiting employees. <sup>F</sup>
- Developed and issued a request for proposals for temporary staffing services, evaluated responses and selected a responsible provider. <sup>F</sup>

### 2019 OBJECTIVES

- Continue to partner with the Police, Fire and Public Works Departments, to manage the collective bargaining agreements with the unions that currently represent the police officers, police sergeants, firefighters, fire lieutenants and certain Public Works employees. This will be an on-going process throughout the year. <sup>F,P</sup>
- Continue development, delivery and coordination of staff training programs to sustain exemplary resident service throughout 2019. <sup>A</sup>
- Maintain operations throughout planned staff leaves in the first quarter of 2019 to ensure appropriate support and service levels are maintained. <sup>F</sup>
- Work with the Information Technology Division and City Clerk's Office to convert existing paper human resources records and files to electronic records in order to create efficiencies in operations. This process is scheduled to begin in the second quarter of 2019 and be ongoing throughout the year. <sup>F,I</sup>
- Develop and issue a request for proposals for occupational health services, evaluate responses and select a responsible provider by fourth quarter 2019. <sup>F</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

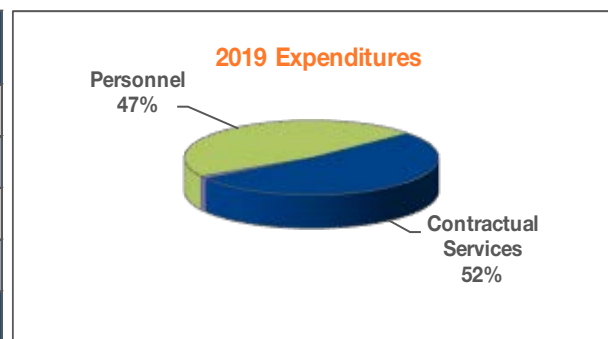
Account Code: 111.01.004

Budgeted Full-time Equivalent Positions: 1.73

## PURPOSE

Communications Division funds are used to administer a comprehensive communications program to further customer service objectives and to oversee City special events. Print communication media includes the distribution of the City's monthly newsletter, the Highlander. The Division coordinates electronic communication media such as the City website, social media through Facebook and Twitter, cable access channels 10 and 19, City Council meeting broadcasts, electronic newsletters and information; the organization's effort to provide exemplary customer service; special projects; and City-sponsored special events, such as the Fourth of July festivities and the holiday event.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	143,500	155,200	154,500	155,100
Contractual Services	144,300	159,200	159,200	171,800
Materials and Supplies	1,800	3,600	3,500	3,500
Capital	-	98,700	92,000	-
<b>TOTAL</b>	<b>289,600</b>	<b>416,600</b>	<b>409,200</b>	<b>330,500</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Reviewed and updated the City's Communication Policy, including the social media, public access studio, media and crisis communication, to reflect best practices in municipal communications. <sup>C</sup>
- Implemented a successful upgrade to the City Hall video production system capital infrastructure, allowing continued live broadcasting of City meetings. <sup>C,I</sup>
- Fostered efficient, transparent and effective public communication through the release of over 150 press releases, over 200 e-mail distributions including the City's eNews, the Business Development eNews, City Alerts, over a thousand Tweets and Facebook posts and numerous website updates. <sup>C</sup>
- Completed summer and winter photoshoots of the community for use in City communications, marketing and business development. <sup>C</sup>
- Coordinated the City's 4<sup>th</sup> of July festivities, Holiday Lighting festivities and Resident Fair. <sup>C</sup>
- Coordinated communications and logistics for the City's upcoming HP150 festivities. <sup>C</sup>
- Ensured cross-promotion of programs and services with sister governments through City media outlets. <sup>C</sup>
- Prepared and included sustainability communications and public education on the City's website and in the City's communication modalities, consistent with the City's Sustainability Plan. <sup>C</sup>
- Managed the Lakeshore Recycling Systems refuse and recycling contract. <sup>F</sup>

## 2019 OBJECTIVES

- Continue to proactively foster efficient, transparent and effective public communication consistent with the City's Communications Plan. <sup>C</sup>
- Obtain seasonal community photographs (spring and fall) for use in City communication modalities. <sup>C</sup>
- Implement a new form center within the City website to transition PDF forms to fillable forms and increase efficiency. <sup>C</sup>
- Coordinate and promote seasonal festivities and the HP150 celebration as set forth in the HP150 master plan. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# CITY MANAGER'S OFFICE

## YOUTH SERVICES



Account Code: 111.01.005

Budgeted Full-time Equivalent Positions: 0

### **PURPOSE**

*The Youth Services After School Club has been discontinued*

The City began exploring other opportunities to best serve our middle school youth with the recent sale and the proposed redevelopment of the Karger Recreation Center property, which affected the ability to utilize the Firehouse Youth Center after June 15, 2019, coupled with decreasing attendance and increasing costs to operate the youth program.

In 2017, total expenditures were \$145,734 and total revenues were \$20,482; resulting in a net operating loss of \$125,252. Additionally, as part of a 2017 Citywide facility assessment, over \$100,000 in immediate repairs and over \$700,000 in building improvements were identified for the Youth Center facility.

After a thorough and thoughtful review and discussion of the Youth Services program and specifically noting low enrollment and the overall budget impact of the program, the City decided to discontinue the After School program and began transitioning participants to alternative after-school programs for the 2018 -2019 school year. A list of resources and alternative options has been compiled and is available upon request.

<i>Expenditures</i>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Budget</b>
<b>Personnel</b>	109,000	102,900	97,300	-
<b>Contractual Services</b>	36,700	23,100	23,000	-
<b>Materials and Supplies</b>	-	100	-	-
<b>Capital</b>	-	-	-	-
<b>TOTAL</b>	145,700	126,000	120,300	-

### **2018 OBJECTIVES ACCOMPLISHED**

- Revised the After School Club staff schedules to more efficiently staff the program. (FY17 through June = 14,470.98, FY18 through June = 13,107.31) <sup>F</sup>
- Conducted a thorough analysis of the After School Club, and based on limited participation and budget impact, discontinued the program effective beginning with the 2018 – 2019 school year. <sup>F</sup>
- Coordinated with the Public Works Department and retired the Youth Services vans. <sup>F</sup>
- Conducted a public sale of all Firehouse contents. <sup>F</sup>

### **2019 OBJECTIVES**

- Clean out Firehouse and prepare for its demolition. <sup>F, I</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# CITY MANAGER'S OFFICE

## SENIOR SERVICES



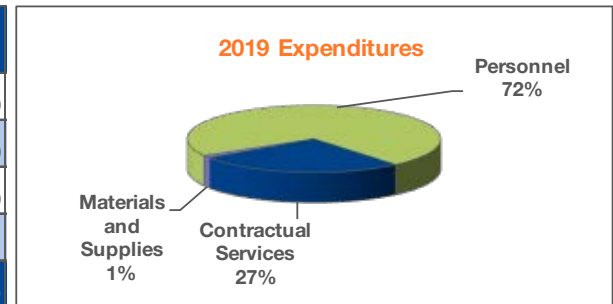
Account Code: 111.01.006

Budgeted Full-time Equivalent Positions: 4.0

### PURPOSE

The Senior Services Division was created in 1976 to meet the needs of the City's senior population, operating the Highland Park Senior Center, which provides residents age 50 and over with a broad range of programs and services targeting the specific needs of each age group. Programs include education and health lectures, social services, volunteer opportunities, social gatherings, classes, luncheons, trips and tours.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	329,000	359,700	351,900	417,700
Contractual Services	96,200	131,100	130,500	152,800
Materials and Supplies	4,500	20,700	20,500	7,700
Capital	-	-	-	-
<b>TOTAL</b>	<b>429,700</b>	<b>511,400</b>	<b>502,800</b>	<b>578,200</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Transitioned Senior Center membership database from Access to Excel, creating efficiencies in managing memberships. <sup>F</sup>
- Participated in a needs assessment of the Senior Center and Senior Services program, as part of a possible expansion and relocation of the Senior Services Division to the Highland Park Country Club. <sup>C</sup>
- Increased awareness of the Senior Center by including 4-page inserts in three issues of the Highlander Newsletter. <sup>C</sup>
- Hired two new art instructors with art class enrollment at capacity. <sup>C</sup>
- Repurposed the previous Administrative Clerk's office for better flexibility of use, including volunteer / client meetings, small group activities and staff gatherings. <sup>C</sup>
- Partnered with Family Service of Lake County to offer a Wise and Well Community Education Series. <sup>C</sup>
- Partnered with the City's Transit Division to retile the Senior Connector Bus as the Connector Bus to indicate the service availability to both seniors and individuals with disabilities. <sup>C</sup>

### 2019 OBJECTIVES

- Continue planning for relocation of Senior Services to the Highland Park Country Club. <sup>C, I</sup>
- Create funding prospects for the relocated Senior Center, including naming rights and sponsorship opportunities. <sup>F</sup>
- Initiate use of activities codes for increased proficiency in registration and budget monitoring. <sup>F</sup>
- Implement Universal Waiver for membership, excursion, loan closet and photography use. <sup>P, F</sup>
- Transition membership registration from rolling membership to calendar year renewals, increasing efficiencies while decreasing mailing and staff costs. <sup>F</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

Account Code: 111.01.007

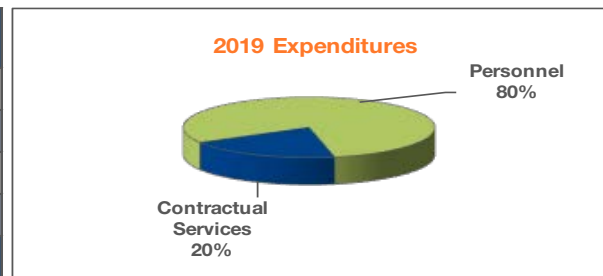
Budgeted Full-time Equivalent Positions: 2.0

### **PURPOSE**

The office and duties of the City Clerk are established by State statute and local ordinance. Primary responsibilities include maintenance of official records and documents, custody of the City seal, attendance at and recording of City Council meetings, administration of oaths, attestation and certification of documents, publication of ordinances, submission of the City's annual Statement of Economic Interest Filers List to Lake County and compliance with the Freedom of Information and Open Meetings Acts. Although the Illinois Legislature has established the County as the primary election authority, the City Clerk continues to serve as the Local Election Official and is responsible for voter registration and municipal election duties pertaining to nomination petitions.

The Office of the City Clerk issues and collects revenues from liquor, cigarette, restaurant and vendor licenses; assists and coordinates Local Liquor Control Commission Hearings; oversees the codification of the municipal code; and supports and coordinates the Administrative Hearing Program that provides fair and efficient enforcement of the Highland Park Municipal Code.

<i>Expenditures</i>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Budget</b>
Personnel	164,200	167,900	167,400	168,300
Contractual Services	26,300	39,800	39,700	41,500
Materials and Supplies	600	500	500	400
Capital	-	-	-	-
<b>TOTAL</b>	<b>191,100</b>	<b>208,200</b>	<b>207,600</b>	<b>210,200</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Worked alongside the Finance Department in reviewing the process of collections through the Illinois Debt Recovery Program. <sup>F</sup>
- Implemented an electronic signature system for e-signing of Public Works contracts and agreements. <sup>F, C</sup>
- Coordinated exempt property status, with Corporation Counsel, for property purchased by the City. <sup>F</sup>
- Continued the Citywide code review project by updating Titles I, III, V to remove portions of the Code which are no longer in practice by the City. <sup>F</sup>
- Implemented an online public portal for the community to have access to historical and current ordinances and resolutions. <sup>C</sup>
- Implemented new Administrative Hearing System software and made operational improvements to the program, in coordination with the Police Department. <sup>F</sup>
- Implemented a municipal lien process for outstanding property maintenance fines and fees owed to the City. <sup>F</sup>
- Coordinated a bi-annual document purge for all departments based on the State records retention policy. <sup>F</sup>

### **2019 OBJECTIVES**

- Continue implementation of the electronic document management system, with focus on historic commission agendas and minutes. <sup>F</sup>
- Explore expansion of the electronic signature software to other City documents requiring signature. <sup>F</sup>
- Implement a joint Administrative Hearing Program with other municipalities. <sup>F</sup>
- Continue coordination of a three-year comprehensive City Code review and update. <sup>F</sup>

Account Code: 111.01.008

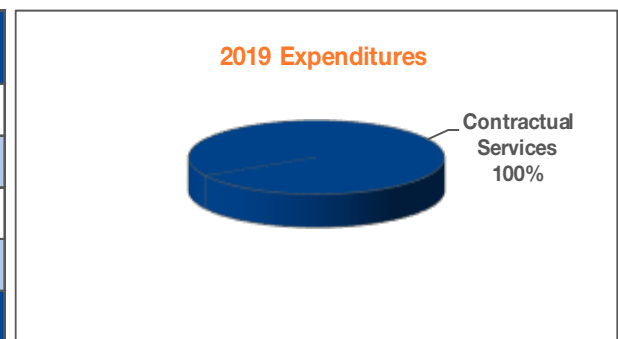
Budgeted Full-time Equivalent Positions: 0

**PURPOSE**

Corporation Counsel provides legal services to the City Council and staff on matters relating to the City of Highland Park. Corporation Council is contracted and receives a monthly retainer for services. Additional funds are budgeted for legal costs incurred by specific research, ordinance preparation, agreement and contract review. Corporation Counsel represents the City in matters of litigation, employing and coordinating the efforts of outside legal counsel as needed. Corporation Counsel is responsible to the City Council, providing guidance and counsel, as needed or requested. Corporation Counsel provides legal guidance to City staff upon request. The legal budget also includes other services independent of the Corporation Counsel, such as the Administrative Hearing Officer, prosecutorial services and personnel related legal services.

The total legal budget is comprised of multiple expenditure areas, some of which have revenue offsets, which are not reflected in the expenditure categories. The City of Highland Park operates under a retainer basis for most general legal issues and prosecution services in the administrative hearing system. The budgeted expenditures for special projects and planning and zoning matters are established based upon the anticipated level of activity for the year and are subject to change. Although the expenditures for development legal matters are reimbursed by applicants, the expenditures are reflected in the budgeted expenditures. The revenue offset is also budgeted.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	1,032,300	986,900	945,500	969,800
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
<b>TOTAL</b>	<b>1,032,300</b>	<b>986,900</b>	<b>945,500</b>	<b>969,800</b>





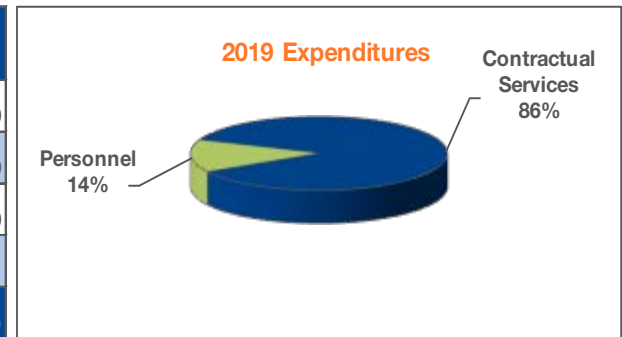
Account Code: 111.01.009

Budgeted Full-time Equivalent Positions: 1.48

### PURPOSE

The Business Development Division serves as the City's ombudsman and principal point of contact for the business community. The Division implements strategies to retain and attract businesses and expansion of private sector investment to maintain the City's vibrancy and ensure a diverse, yet complementary business mix. It administers and collects revenues from Business Registration and Temporary Outdoor Accessory Use Licensing; generates and maintains relevant databases, disseminating essential information to the business community; and supports the Business & Economic Development Advisory Group, whose mission is to develop and recommend initiatives and policies to improve the City's commerce. The Division employs multiple methods of business outreach in its day-to-day operations through business site visits, assistance with City permitting and publication of the City, Business, and Dining Guides. The Division supports the City's Tax Increment Finance Districts and Special Service Area projects. The Division coordinates several major special events within the community. The total Business Development budget is comprised of multiple expenditure areas, some of which have revenue offsets which are not reflected in the expenditure categories.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	139,400	151,900	151,500	153,600
Contractual Services	522,200	733,100	611,700	923,300
Materials and Supplies	600	900	900	900
Capital	-	-	-	-
<b>TOTAL</b>	<b>662,200</b>	<b>885,900</b>	<b>764,100</b>	<b>1,077,800</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Administered the City's incentive programs to assist businesses with energizing tax base growth. <sup>C</sup>
- Worked with local business development organizations to ensure vibrancy in the City's commercial districts and the ability to attract and retain businesses. <sup>C</sup>
- Continued business outreach with eNews, publications and site visits to existing/prospective business owners. <sup>C</sup>
- Marketed the Briergate Tax Increment Financing District and coordinated the Briergate Joint Review Board. <sup>C, F</sup>
- Assisted property owners with marketing commercial parcels to real estate professionals and businesses, reducing commercial vacancies and encouraging tax base growth, resulting in 30+ new businesses. <sup>C</sup>
- Utilized the City's Brand Strategy to build local/regional awareness; retain/attract businesses, consumers and residents with intent; strengthen the City's economic position; and improve residents' quality of life. <sup>C</sup>
- Coordinated the Ravinia Business District Special Service Area 17 annual budget and activities. <sup>C, F</sup>
- Partnered with Community Development and the Ravinia Business District Tax Increment Financing District Advisory Committee to implement the Streetscape Design and Identity Plan. <sup>C, F</sup>
- Supported Special Service Areas 18 to help ensure vibrancy of the commercial district. <sup>C, F</sup>
- Served as voting member and supported the Downtown Highland Park Alliance. <sup>F, C</sup>
- Collaborated with the Business and Economic Development Commission to organize and host a privately-sponsored Business Summit to advance the City's Business Development goals and objectives. <sup>C</sup>

### 2019 OBJECTIVES

- Host a privately-sponsored Business Summit to advance Business Development goals. <sup>C</sup>
- Actively market available commercial parcels to developers and retailers, measured by reduction in commercial vacancies, relative to the economy, with quarterly progress updates to the City Council and staff. <sup>C</sup>
- Market and administer the City's incentive programs, assisting businesses with energizing tax base growth. <sup>C</sup>
- Work with local Business Development organizations to ensure vibrancy in the City's commercial districts and the ability to attract and retain businesses. <sup>C</sup>
- Continue business outreach with eNews, publications and site visits to existing/prospective business owners. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# CITY MANAGER'S OFFICE

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111 General Fund</b>				
<b>111.01.001 City Council</b>				
111.01.001.5102 Part Time Labor	70,700	70,500	70,500	70,500
111.01.001.5201 FICA	3,600	4,400	4,400	4,400
111.01.001.5202 Medicare	800	1,000	1,000	1,000
111.01.001.5203 IMRF	3,100	6,700	6,700	4,100
111.01.001.5206 PPO Health/Dental Plan	118,900	119,000	119,000	119,000
111.01.001.5209 Life Insurance	100			
111.01.001.6201 Professional Development	700	2,200	1,000	800
111.01.001.6202 Membership Dues	9,200	7,400	7,400	5,500
111.01.001.6203 Postage	700	500	200	200
111.01.001.6205 Photo and Printing	1,700	300	400	400
111.01.001.6206 Receptions & Ceremonials	200	600	500	500
111.01.001.6210 Activities Programming Costs				51,000
111.01.001.6405 IT Charges	15,800	9,200	9,200	
111.01.001.6501 Supplies - Books & Periodicals		100	100	100
111.01.001.6502 Supplies - Office	500	800	700	500
111.01.001.6513 Business Expenses	5,500	9,000	8,500	8,000
<b>Total City Council</b>	<b>231,500</b>	<b>231,600</b>	<b>229,500</b>	<b>265,900</b>

<b>111.002 Administration</b>				
111.01.002.5101 Full Time Labor	433,700	456,400	455,800	482,700
111.01.002.5102 Part Time Labor	38,300	44,500	34,700	49,300
111.01.002.5104 Car Allowance	4,100	4,100	4,100	4,100
111.01.002.5201 FICA	24,200	26,000	25,000	26,800
111.01.002.5202 Medicare	6,800	7,300	7,100	7,700
111.01.002.5203 IMRF	44,700	46,300	45,700	29,900
111.01.002.5206 PPO Health/Dental Plan	66,300	68,000	68,000	68,000
111.01.002.5209 Life Insurance	1,700			
111.01.002.6107 Professional Services -Other	20,100	10,600	19,900	
111.01.002.6201 Professional Development	5,600	7,500	6,500	4,900
111.01.002.6202 Membership Dues	19,400	22,200	21,300	22,600
111.01.002.6203 Postage	900	700	700	100
111.01.002.6206 Receptions & Ceremonials		200	100	200
111.01.002.6210 Activities Programming Costs				96,600
111.01.002.6212 Education & Training		200		
111.01.002.6305 Utilities - Mobile Phones	1,700	2,200	1,900	2,000
111.01.002.6405 IT Charges	61,600	83,100	83,100	76,900
111.01.002.6502 Supplies - Office	700	1,300	1,100	1,000
111.01.002.6513 Business Expenses	19,900	22,100	25,000	25,300
<b>Total Administration</b>	<b>750,100</b>	<b>802,700</b>	<b>800,000</b>	<b>898,200</b>

<b>111.003 Human Resources</b>				
111.01.003.5101 Full Time Labor	223,700	231,500	229,700	238,700
111.01.003.5103 Over Time Labor		1,000	1,000	1,000
111.01.003.5201 FICA	13,500	14,400	14,300	14,900
111.01.003.5202 Medicare	3,200	3,400	3,300	3,500
111.01.003.5203 IMRF	21,500	22,000	21,900	14,000
111.01.003.5206 PPO Health/Dental Plan	50,600	51,000	51,000	51,000
111.01.003.5209 Life Insurance	400			
111.01.003.6106 Professional Services - Medical	10,100	17,200	10,600	17,500

# CITY MANAGER'S OFFICE

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.01.003.6107 Professional Services -Other	25,100	31,800	41,200	49,800
111.01.003.6201 Professional Development	3,000	6,500	6,200	3,900
111.01.003.6202 Membership Dues	1,800	1,800	1,800	1,800
111.01.003.6203 Postage		100	200	300
111.01.003.6205 Photo and Printing		200	200	200
111.01.003.6208 Travel Allowance	2,100	9,700	5,700	6,500
111.01.003.6211 Employee Appreciation	2,100	8,800	7,100	10,100
111.01.003.6212 Education & Training	56,700	66,200	66,100	67,200
111.01.003.6213 Recruitment Costs	21,400	63,800	44,900	32,500
111.01.003.6305 Utilities - Mobile Phones	600	1,200	1,500	800
111.01.003.6405 IT Charges	23,300	27,700	27,700	25,600
111.01.003.6501 Supplies - Books & Periodicals	400	700	800	700
111.01.003.6502 Supplies - Office	100	1,700	1,600	1,700
111.01.003.6513 Business Expenses		400	300	400
111.01.003.6604 Furnishings & Small Equipment		500	800	500
111.01.003.6606 Computer Software & Hardware	14,100	16,300	43,500	32,500
<b>Total Human Resources</b>	<b>473,800</b>	<b>577,700</b>	<b>581,000</b>	<b>575,100</b>

### 111.004 Communications

111.01.004.5101 Full Time Labor	63,500	73,600	73,300	76,200
111.01.004.5102 Part Time Labor	44,600	44,300	44,100	45,500
111.01.004.5201 FICA	6,500	7,300	7,300	7,500
111.01.004.5202 Medicare	1,500	1,700	1,700	1,800
111.01.004.5203 IMRF	10,400	11,200	11,100	7,100
111.01.004.5206 PPO Health/Dental Plan	16,800	17,000	17,000	17,000
111.01.004.5209 Life Insurance	200	-	-	-
111.01.004.6107 Professional Services -Other	26,500	28,500	28,500	25,100
111.01.004.6201 Professional Development		300	300	400
111.01.004.6202 Membership Dues	300	400	400	400
111.01.004.6203 Postage	23,400	25,700	25,700	25,700
111.01.004.6205 Photo and Printing	26,500	28,800	28,800	29,900
111.01.004.6206 Receptions & Ceremonials	13,000	13,100	13,100	13,100
111.01.004.6210 Activities Programming Costs	32,600	39,100	39,100	39,300
111.01.004.6212 Education & Training	100	200	200	-
111.01.004.6216 Maintenance of Equipment	300	4,000	4,000	3,000
111.01.004.6305 Utilities - Mobile Phones	600	800	800	800
111.01.004.6405 IT Charges	21,100	18,500	18,500	34,200
111.01.004.6502 Supplies - Office	100	200	100	100
111.01.004.6512 Supplies - Department	300	1,100	1,100	1,100
111.01.004.6604 Furnishings & Small Equipment	1,300	-	-	-
111.01.004.6606 Computer Software & Hardware	100	2,300	2,300	2,300
111.01.004.7104 Machinery & Equipment		98,700	92,000	
<b>Total Communications</b>	<b>289,600</b>	<b>416,600</b>	<b>409,200</b>	<b>330,500</b>

# CITY MANAGER'S OFFICE

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.005 Youth</b>				
111.01.005.5101 Full Time Labor	60,400	45,300	44,400	
111.01.005.5102 Part Time Labor	24,500	38,400	34,100	
111.01.005.5201 FICA	5,200	5,200	4,900	
111.01.005.5202 Medicare	1,200	1,200	1,100	
111.01.005.5203 IMRF	5,800	4,300	4,200	
111.01.005.5206 PPO Health/Dental Plan	11,700	8,500	8,500	
111.01.005.5209 Life Insurance	200			
111.01.005.6210 Activities Programming Costs	2,600	2,000	2,000	
111.01.005.6304 Utilities - Telephone	600	800	700	
111.01.005.6404 Equipment Charges	14,200	13,000	13,000	
111.01.005.6405 IT Charges	19,200	7,400	7,400	
111.01.005.6513 Business Expenses		100		
<b>Total Youth</b>	<b>145,700</b>	<b>126,000</b>	<b>120,300</b>	<b>-</b>
<b>111.006 Senior</b>				
111.01.006.5101 Full Time Labor	194,100	208,700	202,000	258,800
111.01.006.5102 Part Time Labor	39,600	47,600	47,600	49,300
111.01.006.5201 FICA	14,300	15,900	15,500	19,100
111.01.006.5202 Medicare	3,300	3,700	3,600	4,500
111.01.006.5203 IMRF	21,500	24,300	23,700	18,000
111.01.006.5206 PPO Health/Dental Plan	55,800	59,500	59,500	68,000
111.01.006.5209 Life Insurance	300			
111.01.006.6107 Professional Services -Other	200	400	400	400
111.01.006.6201 Professional Development	600	600	600	600
111.01.006.6202 Membership Dues	200	300	500	700
111.01.006.6203 Postage	1,100	1,500	1,500	1,900
111.01.006.6205 Photo and Printing	3,800	6,000	5,300	5,900
111.01.006.6210 Activities Programming Costs	67,100	95,000	95,000	109,500
111.01.006.6216 Maintenance of Equipment	100	300	300	-
111.01.006.6404 Equipment Charges	10,400	9,500	9,500	8,700
111.01.006.6405 IT Charges	12,800	17,500	17,500	24,400
111.01.006.6502 Supplies - Office	800	800	700	700
111.01.006.6512 Supplies - Department	600	600	600	600
111.01.006.6513 Business Expenses	900	1,000	1,000	1,000
111.01.006.6604 Furnishings & Small Equipment	1,800	2,900	2,800	1,000
111.01.006.6606 Computer Software & Hardware	300	15,400	15,400	4,400
<b>Total Senior</b>	<b>429,700</b>	<b>511,400</b>	<b>502,800</b>	<b>578,200</b>

# CITY MANAGER'S OFFICE

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.007 City Clerk</b>				
111.01.007.5101 Full Time Labor	111,200	114,300	113,800	118,400
111.01.007.5201 FICA	6,800	7,100	7,100	7,300
111.01.007.5202 Medicare	1,600	1,700	1,700	1,700
111.01.007.5203 IMRF	10,700	10,800	10,800	6,900
111.01.007.5206 PPO Health/Dental Plan	33,700	34,000	34,000	34,000
111.01.007.5209 Life Insurance	300			
111.01.007.6107 Professional Services -Other	12,500	20,300	20,300	23,400
111.01.007.6201 Professional Development	200	600	600	400
111.01.007.6202 Membership Dues		200	200	
111.01.007.6203 Postage				400
111.01.007.6204 Advertising		200	100	100
111.01.007.6405 IT Charges	13,500	18,500	18,500	17,100
111.01.007.6502 Supplies - Office	600	500	500	400
<b>Total City Clerk</b>	<b>191,100</b>	<b>208,200</b>	<b>207,600</b>	<b>210,200</b>
<b>111.008 Legal</b>				
111.01.008.6101 Professional Services - Legal	1,023,200	977,000	935,600	961,200
111.01.008.6203 Postage	900	700	700	
111.01.008.6405 IT Charges	8,300	9,200	9,200	8,500
<b>Total Legal</b>	<b>1,032,300</b>	<b>986,900</b>	<b>945,500</b>	<b>969,800</b>
<b>111.009 Business Development</b>				
111.01.009.5101 Full Time Labor	77,100	80,400	80,100	83,400
111.01.009.5102 Part Time Labor	27,400	34,800	34,700	37,000
111.01.009.5201 FICA	6,400	7,100	7,100	7,500
111.01.009.5202 Medicare	1,500	1,700	1,700	1,700
111.01.009.5203 IMRF	10,000	10,900	10,900	7,000
111.01.009.5206 PPO Health/Dental Plan	16,800	17,000	17,000	17,000
111.01.009.5209 Life Insurance	200			
111.01.009.6107 Professional Services -Other		200	200	200
111.01.009.6201 Professional Development	600	2,000	600	400
111.01.009.6202 Membership Dues	100	100	100	100
111.01.009.6203 Postage				2,000
111.01.009.6204 Advertising	15,800	48,000	48,000	48,000
111.01.009.6205 Photo and Printing		500	500	700
111.01.009.6210 Activities Programming Costs	88,800	212,800	92,900	403,900
111.01.009.6222 Revenue Sharing	403,400	451,000	451,000	451,000
111.01.009.6405 IT Charges	13,500	18,500	18,500	17,100
111.01.009.6501 Supplies - Books & Periodicals	100	100	100	300
111.01.009.6502 Supplies - Office	100	300	300	300
111.01.009.6513 Business Expenses	400	500	500	300
<b>Total Economic Development</b>	<b>662,200</b>	<b>885,900</b>	<b>764,100</b>	<b>1,077,800</b>
<b>111.042 Business and Economic Development Advisory Group</b>				
111.09.042.6205 Photo & Printing	200	300	200	
111.09.042.6513 Business Expenses	100	300		
<b>Total Business and Economic Development Commission</b>	<b>200</b>	<b>500</b>	<b>200</b>	<b>-</b>

# CITY MANAGER'S OFFICE

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.043 Human Relations Advisory Group</b>				
111.09.043.6206 Receptions & Ceremonials	400	800	600	
111.09.043.6210 Activities Programming Costs	29,800	27,500	27,500	
111.09.043.6513 Business Expenses	200	700	200	
<b>Total Human Relation Commission</b>	<b>30,500</b>	<b>29,000</b>	<b>28,300</b>	<b>-</b>
<b>111.046 Cultural Arts Advisory Group</b>				
111.09.046.6202 Membership Dues	300	300	300	
111.09.046.6210 Activities Programming Costs	40,500	48,400	44,000	
111.09.046.6513 Business Expenses	100	100	100	
<b>Total Cultural Arts Commission</b>	<b>40,900</b>	<b>48,700</b>	<b>44,400</b>	<b>-</b>
<b>111.047 Natural Resources Advisory Group</b>				
111.09.047.6212 Education & Training		1,000	1,000	
111.09.047.6513 Business Expenses	1,000	1,300	1,300	
<b>Total Natural Resources Commission</b>	<b>1,000</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>
<b>111.055 Board of Police and Fire Commissioners</b>				
111.09.055.6106 Professional Services - Medical	16,600	24,300	24,300	24,300
111.09.055.6107 Professional Services -Other	2,300	10,400	9,500	9,900
111.09.055.6201 Professional Development		1,600	1,600	1,600
111.09.055.6202 Membership Dues	400	400	400	400
111.09.055.6208 Travel Allowance		1,000	1,000	1,000
111.09.055.6213 Recruitment Costs	13,900	21,500	21,500	22,000
111.09.055.6513 Business Expenses	200	600	600	600
<b>Total Board of Police and Fire Commissioners</b>	<b>33,300</b>	<b>59,800</b>	<b>58,900</b>	<b>59,800</b>
<b>General Fund Total for City Manager's Office</b>	<b>4,311,800</b>	<b>4,887,400</b>	<b>4,694,100</b>	<b>4,965,400</b>
<b>127 HP Theatre Fund</b>				
127.01.110.6301 Utilities - Electric	4,400			
127.01.110.6302 Utilities - Gas Heating	5,600			
127.01.110.6401 Building Maintenance	2,200			
<b>Total HP Theatre Fund</b>	<b>16,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>129 Environmental Sustainability Fund</b>				
129.01.052.5102 Part Time Labor	22,900	23,300	23,200	24,100
129.01.052.5201 FICA	1,400	1,400	1,400	1,500
129.01.052.5202 Medicare	300	300	300	300
129.01.052.5203 IMRF	900			
129.01.052.6107 Professional Services -Other	26,200	73,200	70,000	48,100
129.01.052.6202 Membership Dues	16,500	16,600	16,500	15,400
129.01.052.6513 Business Expenses		200	200	200
129.01.052.9223 Transfer to Equipment Maintenance				-
<b>Total Environmental Sustainability Fund</b>	<b>68,300</b>	<b>115,000</b>	<b>111,700</b>	<b>89,600</b>
<b>Other Government Funds Total for City Manager's Office</b>	<b>84,400</b>	<b>115,000</b>	<b>111,700</b>	<b>89,600</b>



# CITY MANAGER'S OFFICE

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>221 Insurance Fund</b>				
221.01.080.6106 Professional Services - Medical	5,065,800	5,592,200	5,594,400	5,903,800
221.01.080.6107 Professional Services -Other	18,800	38,800	36,200	38,800
221.01.082.6107 Professional Services -Other	22,300	25,900	25,900	26,500
221.01.082.6201 Professional Development		1,000	500	1,000
221.01.082.6202 Membership Dues	600	800	800	800
221.01.082.6205 Photo & Printing		500	200	500
221.01.082.6210 Activities Programming Costs	4,700	8,600	6,200	8,800
221.01.082.6212 Education & Training	1,900	11,600	6,300	11,600
221.01.082.6215 Repairs	500	2,200	2,000	2,200
221.01.082.6501 Supplies - Books & Periodicals		400		400
221.01.082.6502 Supplies - Office		200		200
221.01.082.6512 Supplies - Department		500	500	500
221.01.082.6604 Furnishings & Small Equipment		4,500		
221.01.082.6606 Computer Software & Hardware	1,500	5,000	4,800	5,800
221.01.082.7104 Machinery & Equipment	37,100	25,000	24,400	25,000
<b>Total Insurance Fund</b>	<b>5,153,300</b>	<b>5,716,900</b>	<b>5,702,100</b>	<b>6,025,700</b>
<b>City Manager's Office Total All Funds</b>	<b>9,549,500</b>	<b>10,719,300</b>	<b>10,507,800</b>	<b>11,080,700</b>

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# FINANCE DEPARTMENT



# FINANCE DEPARTMENT OVERVIEW



The Finance Department, including the functional areas of finance and information technology, supports the City's core priorities by providing exceptional customer service, financial transparency and technology innovation, to residents and staff, with integrity, courtesy and compassion

The Finance Administration Division is responsible for preparation of the City's Annual Budget and Comprehensive Annual Financial Report; the collection, disbursement and investment of City funds; financial administration, treasury and debt management, accounting, reporting and controls. The Division provides financial reports, analysis and financial counsel to assist the City Council, the City Manager's Office, the City departments and the Pension Boards in their decision-making.

The Information Technology Division provides technology support to City departments, including computer infrastructure, user hardware and software administration, user support, telephone and voice mail support and coordination of the City's geographical information system.

## **Fiscal Responsibility and Exceptional Customer Service**

The Finance Administration Division provides frontline service to residents for City Hall walk-in and phone requests. Staff strives for communication with residents to be friendly, respectful, knowledgeable, fair and efficient.

The Division produces best-in-class and transparent Budget Documents and Comprehensive Annual Financial Reports, recognized by the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award and the GFOA Certificate of Achievement for Excellence in Financial Reporting.

The Division presents financial statements fairly, in all respects, on a monthly basis to the City Council and the public, as well as annually for audit, resulting in receiving an unmodified audit opinion. Controls are monitored and updated, as necessary, to reduce the likelihood of risk and management letter comments. Treasury and debt management ensures City services are provided with rational financial impact to residents, investment instruments which optimize safety, liquidity and yield, and obligations which are judged to be of the highest quality, subject to the lowest level of credit risk.

## **Superior Technology Services and Support**

The Information Technology (IT) Division maintains secure and high system reliability and availability for the City's 300+ systems and servers across 17 City facilities, which in turn helps City staff work effectively and efficiently.

The Division resolves helpdesk tickets and support issues in a knowledgeable, effective and prompt manner, generally resolving issues in less than one business day. It also developed and leads the City's equipment maintenance and replacement plan for computers, servers, enterprise storage systems, fiber optic infrastructure, software systems and communications systems by end-of-life, always respectful of City resident and staff needs, technology advancements, technology longevity and cost efficiency.

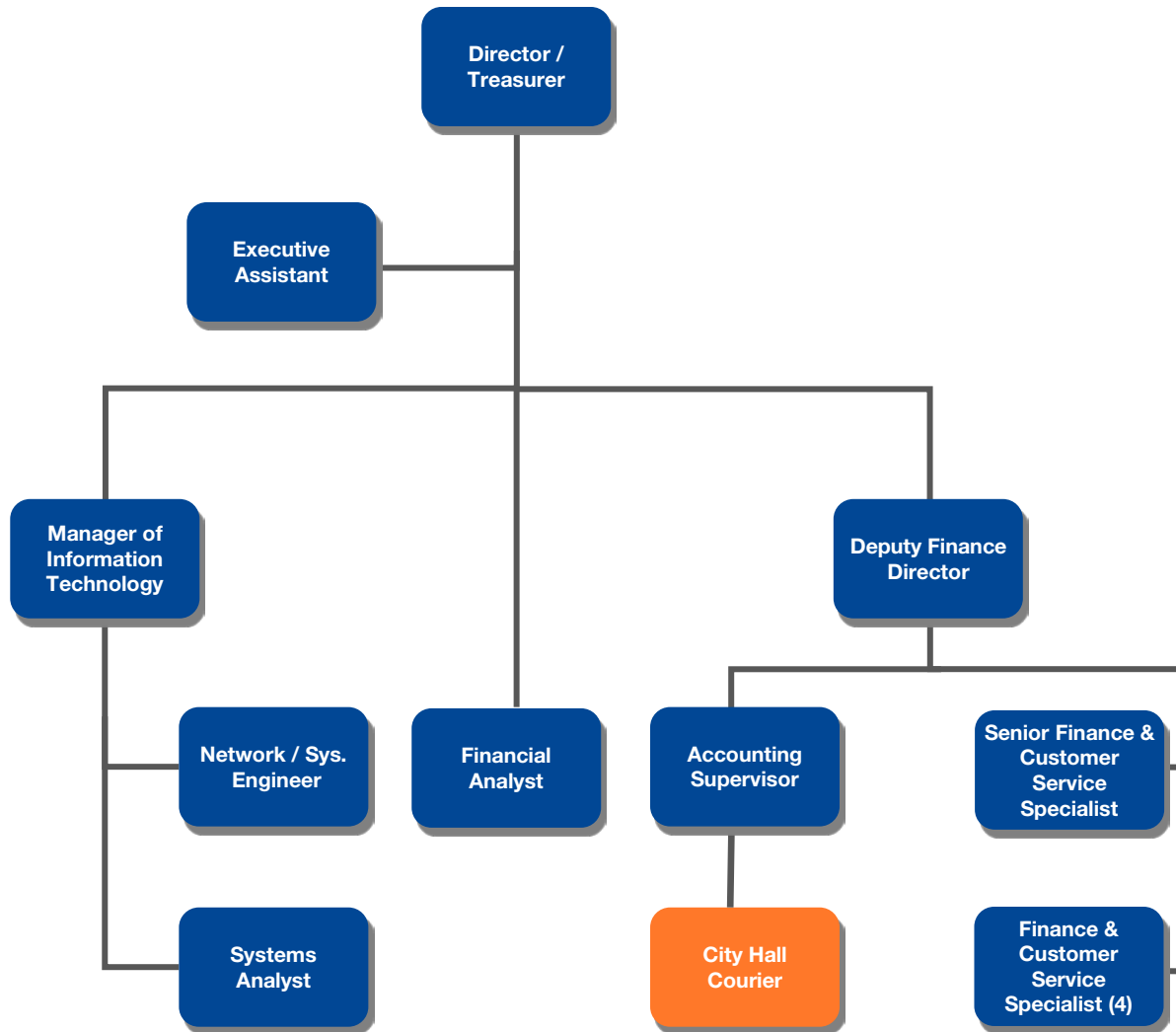
### **FINANCE BY THE NUMBERS**

Recognized by GFOA's Distinguished Budget Presentation Award for 24 years and Certificate of Achievement for Excellence in Financial Reporting for 34 years. In 2017, the City received an unmodified audit opinion with zero management letter comments.

### **FINANCE BY THE NUMBERS**

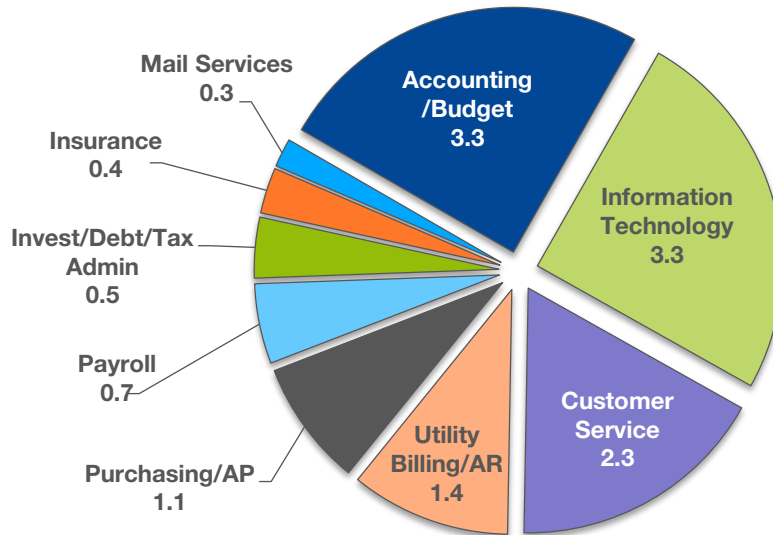
System reliability is greater than 99% uptime and almost 1,200 IT user support issues are resolved within one business day. Constructed a fiber optic infrastructure network for City building communications, supporting 99.99% up-time and minimizing future costs.

# FINANCE DEPARTMENT ORGANIZATIONAL CHART

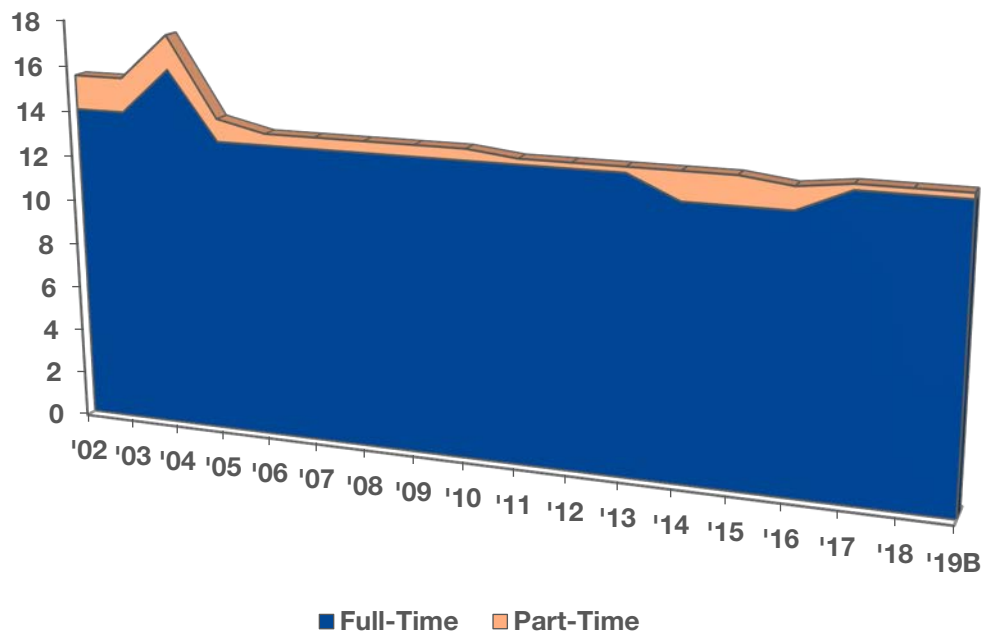




**Full-time Equivalent by Functional Area**



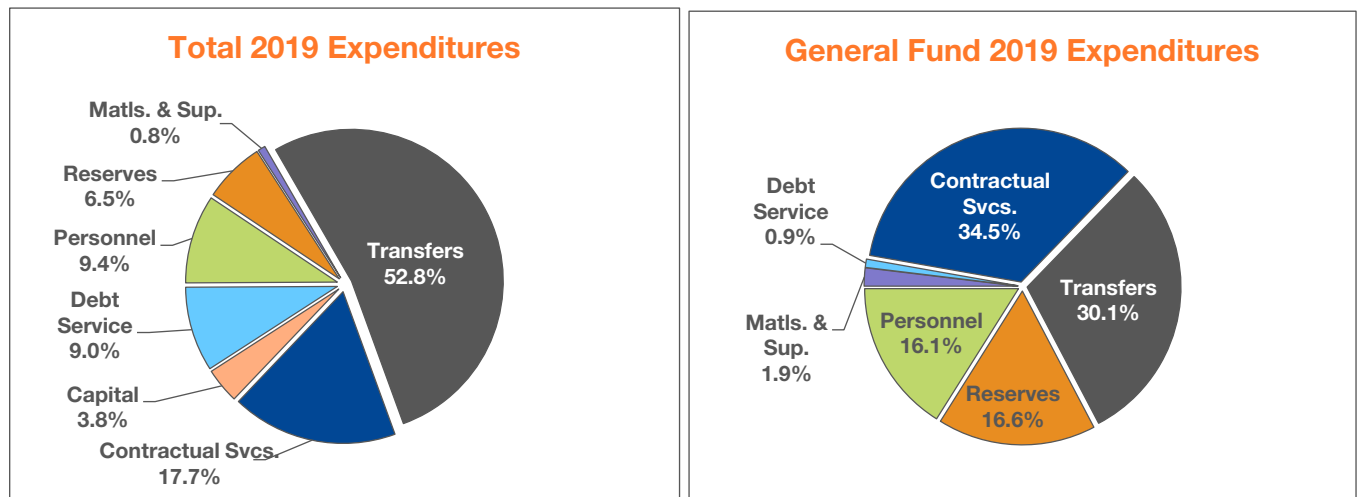
**Personnel History**





# FINANCE DEPARTMENT

## DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
						Dollar	Percent
Finance Division	150	1,236,200	1,301,800	1,280,700	1,287,000	6,300	0.5%
Non-departmental Transfers	150	1,914,700	2,983,800	2,838,500	2,841,200	2,700	0.1%
City Insurance	151	1,256,000	1,443,000	1,443,000	1,844,500	401,500	27.8%
<b>Total General Fund</b>		<b>4,406,900</b>	<b>5,728,600</b>	<b>5,562,200</b>	<b>5,972,700</b>	<b>410,500</b>	<b>7.4%</b>
Public Safety Pension Levy	286	5,708,500	6,270,000	6,270,000	6,270,000	-	0.0%
<b>Special Revenue Funds</b>		<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>-</b>	<b>0.0%</b>
Debt Service	296	3,102,800	1,996,100	1,996,100	1,329,200	(666,900)	-33.4%
<b>Total Debt Service Fund</b>		<b>3,102,800</b>	<b>1,996,100</b>	<b>1,996,100</b>	<b>1,329,200</b>	<b>(666,900)</b>	<b>-33.4%</b>
Information Technology Division	343	1,341,900	3,793,400	3,768,600	1,712,000	(2,056,600)	-54.6%
<b>Total Internal Service Funds</b>		<b>1,341,900</b>	<b>3,793,400</b>	<b>3,768,600</b>	<b>1,712,000</b>	<b>(2,056,600)</b>	<b>-54.6%</b>
<b>Total All Funds</b>		<b>14,560,200</b>	<b>17,788,100</b>	<b>17,596,900</b>	<b>15,283,900</b>	<b>(2,313,000)</b>	<b>-13.1%</b>

### Notable Budget Variances:

1. Finance Division - increase in personnel costs consistent with the City's compensation plan and insurance requirement as well as general insurance requirements.
2. It is City policy to fund the public safety pension funds to 90% by year 2040, as determined by a third party actuary, and at a higher level, when funds are available. Funding to 90% by 2040 is the Illinois State Statute required funding level for public safety pension funds. The City funds the pension contributions from a combination of property tax levy and other sources such as partial state income tax receipts, partial proceeds from the sale of assets when available, and other revenue sources as identified, with a goal of minimizing the impact to the taxpayer. The 2019 budget includes a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund) and \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund). The \$8.1 million funds the City's actuarially determined contribution of \$5.7 million and additional contribution of \$2.4 million, with a goal of minimizing the long-term City contribution cost.
3. Debt Service - \$1 million decrease in transfers from the Debt Service Fund to the General Fund, given a 2018 strategic fund drawdown, net of a \$333,100 increase in debt service, consistent with the City's debt service schedule for previously issued debt.
4. Information Technology Division - 2018 installation of a fiber optic infrastructure network for City building communications.

See Glossary of Terms and Funds in the Appendix.

# FINANCE DEPARTMENT PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2017 Actual	2018 Estimate	2019 Target
Fiscal Stability	Ensure the City maintains the ability to meet its long-term financial objectives	Maintain or improve the City's credit bond rating for general obligation debt	Aaa Negative Outlook	Aaa Maintain or Improve	Aaa Maintain or Improve
		Annual operating revenue equals or exceeds annual operating expenditures	100%	100%	100%
		Maintain reserves at City policy levels or better	100%	100%	100%
		Unmodified opinion and adequate internal controls from audits performed	Yes	Yes	Yes
	Ensure the City maintains best-in-class standards of financial transparency	Publish a budget document which is eligible for the GFOA's Distinguished Budget Presentation Award	Yes	Yes	Yes
		Publish a Comprehensive Annual Financial Report which is eligible for the GFOA's Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
		Publish monthly financial reports by the 13th working day of the month	100%	100%	100%
	Ensure City operations are supported by a robust and secure information technology environment	Resolve IT helpdesk requests within 24 hours	95%	95%	95%
		Maintain or improve IT system reliability	99%	99%	99%
		Maintain enterprise systems at planned release versions	100%	100%	100%
		Maintain system security to ensure zero unauthorized critical security breaches	Yes	Yes	Yes
	Ensure City residents are supported by responsive and effective finance and information technology operations	Percentage of residents responding positively regarding satisfaction that their finance needs were courteously addressed within one visit or call	N/A	91%	A



## **OPERATIONAL PLAN**

The Finance Department supports the City's dedication to fiscal responsibility and financial transparency. Financial updates are posted on the City's website, with accuracy and timeliness. The Budget supports the City's Mission, Values and Organizational Objectives, while adhering to the City's budgetary and fund balance policies. The Budget document strives for best-in-class communication, presentation, comprehension, short-term and long-term planning and accuracy. The Budget process strives for optimum process effectiveness and efficiency. Financial reporting is transparent, relevant, effective, efficient and timely.

The Department supports the City's dedication to providing the highest quality in-person, phone-based, and technology-based services, in the most cost effective and efficient manner, on a sustained basis, reflecting the organization's dedication to excellent customer service. Finance service to residents for City Hall walk-in, phone and on-line requests is efficiently provided with friendliness, respectfulness, knowledge and fairness.

The Department ensures that the City's information systems support resident and staff requirements and are maintained in a sustainable and secure environment, capable of supporting technology advancements and cost efficiency. The systems exist in an integrated environment that fosters an open, collaborative and unified culture.

## **INFORMATION TECHNOLOGY INVESTMENT PLAN**

The City's Information Technology Strategic Master Plan serves as a foundation for a majority of the City's core information technology initiatives and investments. Some recent projects from the Master Plan include mobile parking systems, evaluation of City security, the update of the City's cashiering systems, the City's virtual system environment, Police in-car electronic ticketing and reporting, enterprise resource planning system request for proposals (RFP) development and selection and continued support of the City departments' use of the electronic content management system.

The City uses an integrated enterprise resource planning (ERP) system, which includes comprehensive, robust and secure financial and management software for the collection, storage, management, interpretation and reporting of data from City activities for providing service to residents. An ERP system longevity analysis was completed in 2016. The analysis identified the need for ERP system replacement within the City's 10-year capital improvement plan. An ERP feasibility and requirements assessment was conducted to support a request for proposals and vendor evaluation process in 2018 for an ERP system replacement anticipated in 2019-2021.

The Department continues to lead the City's IT equipment maintenance and replacement program for computers, servers, enterprise storage systems, fiber optic infrastructure, software systems and communications systems in an effective and efficient manner. Expected life cycles are four years for laptops, five years for workstations and seven years for server and enterprise storage systems. The life cycles are variable for software systems and communications systems, which the City continually monitors to ensure compliance with City resident and staff needs, technology longevity and cost efficiency.

The Department completed a cost feasibility analysis of a City fiber optic infrastructure network to support the connectivity of the City's 17 facilities for data and voice over IP (VoIP) traffic. The feasibility study demonstrated the long-term cost and security benefits of constructing a fiber optic infrastructure network. The City moved forward with the construction of the fiber network in 2018, estimating completion in late fall of 2018. The fiber network has a useful life in excess of 30 years.

The City is in the process of assessing its security posture. An RFP was issued in 2018 to evaluate existing processes and develop a long-term plan for successful continued operational safety.

## **PERSONNEL PLAN**

The Finance Department, including Finance Administration and Information Technology, provides high quality customer service, while maximizing productivity at staffing levels which have been relatively flat since 2006, and planning appropriately for succession. The department includes 14 employees or 13.3 full-time equivalents. Staff obtains training consistent with City standards to ensure continuous improvement in customer service, leadership, financial expertise and technology skills.

# FINANCE DEPARTMENT

## FINANCE DIVISION



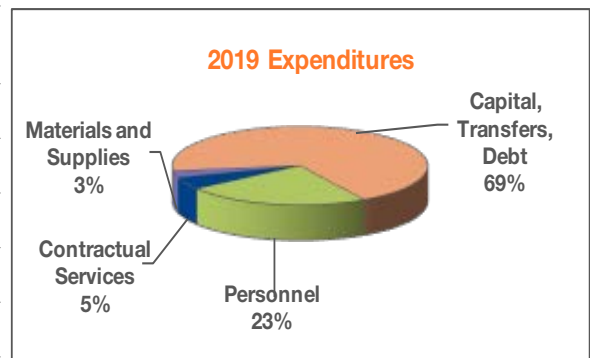
Account Code: 111.02.011

Budgeted Full-time Equivalent Positions: 13.3

### PURPOSE

The Finance Department includes Finance and Information Technology functional areas. The Department is responsible for providing financial and information services support to all City departments. Expenditures and narrative for Information Technology are included in a subsection of the Equipment Maintenance and Replacement Fund budget.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	926,000	961,700	940,500	959,300
Contractual Services	201,500	222,500	222,500	214,000
Materials and Supplies	108,700	117,600	117,600	113,800
Capital, Transfers, Debt	1,914,700	2,983,800	2,838,500	2,841,200
<b>TOTAL</b>	<b>3,150,900</b>	<b>4,285,600</b>	<b>4,119,200</b>	<b>4,128,200</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Earned a Distinguished Budget Presentation Award for the City's 2018 Budget Document from the Government Finance Officers Association (GFOA) for the 24<sup>th</sup> consecutive year. <sup>F</sup>
- Earned a Certificate of Achievement for Excellence in Financial Reporting for the City's Comprehensive Annual Financial Report from the GFOA, for the 34<sup>rd</sup> consecutive year. <sup>F</sup>
- Confirmed the City's Aaa with a negative outlook credit rating with Moody's and issued \$8 million in General Obligation Bonds for the City's streets and fiber optic infrastructure capital improvements. <sup>F</sup>
- Led an efficient and effective audit process resulting in an unmodified opinion, the highest opinion given to municipal government. The audit also resulted in zero management letter comments, a significant achievement indicating the City's secure environment of excellent internal controls. <sup>F</sup>
- Co-led, along with the IT Division, an enterprise resource planning (ERP) assessment and software vendor RFP, with IT Steering Committee and City-wide user involvement, for future implementation. <sup>F</sup>
- Partnering with the Public Works Department, implemented and rolled out the WaterSmart customer portal, allowing for greater resident outreach, education, and participation. <sup>I, C</sup>
- Issued requests for proposals for banking services, vehicle sticker fulfillment and utility bill print/mailling services, selecting appropriate vendors, at reduced cost, for services consistent with City objectives. <sup>F</sup>
- Affirmed the City's budget and fund balance policies with the City Council. <sup>F</sup>
- Payroll Specialist achieved the Fundamental Payroll Certification through American Payroll Association, resulting in the City's first certified Payroll Specialist. <sup>F</sup>
- Implemented Finance succession plan through new job responsibilities, training and cross-training. <sup>F</sup>

### 2019 OBJECTIVES

- Publish a Budget Document which is at a "best-in-class" standard, eligible for the GFOA's Distinguished Budget Presentation Award. <sup>F</sup>
- Publish a Comprehensive Annual Financial Report which is at a "best-in-class" standard, eligible for the GFOA's Certificate of Achievement for Excellence in Financial Reporting. <sup>F</sup>
- Maintain or improve the City's credit rating and issue GO bonds consistent with the 2019 CIP budget. <sup>F</sup>
- Lead an audit process resulting in an unmodified opinion and minimized management letter comments. <sup>F</sup>
- Continue supporting City and Pension Boards' objectives for Public Safety Pension Funds and OPEB. <sup>P</sup>
- Support the City's objectives, in partnership with other departments, for providing improved and additional online payment offerings, including parking payments. <sup>F</sup>
- Negotiate with and select ERP software vendor(s) and begin implementation process in 2019. <sup>F</sup>
- Continue investigating additional opportunities to share services with sister governments. <sup>F</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

Account Code: 111.02.010

Budgeted Full-time Equivalent Positions: 0

### PURPOSE


City insurance includes general liability, property, workers' compensation and other conventional insurance coverage. The City's health and dental insurance programs are managed by the City Manager's Office Human Resources Division and accounted for in a separate internal service fund.

The City provides insurance through a blend of commercial insurance policies and self-insured retentions to maximize the cost/benefit to the City of its insurance program, after previously participating in an intergovernmental insurance pool through 2008. The City is a founding member of a new insurance pool, Suburban Liability Insurance Pool, starting January 2019.

The Finance Department administers non-workers' compensation claims and the City Manager's Office Human Resources Division administers workers' compensation claims.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel Expenditures	-	-	-	-
Contractual Services	1,256,000	1,443,000	1,443,000	1,844,500
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
<b>TOTAL</b>	<b>1,256,000</b>	<b>1,443,000</b>	<b>1,443,000</b>	<b>1,844,500</b>

**2019 Expenditures**



Contractual Services  
100%

### 2018 OBJECTIVES ACCOMPLISHED

- The Finance Department coordinated assessment and enhancement of the City's comprehensive risk management program with an implementation plan for goals and objectives to be addressed in 2018 and future years. <sup>F</sup>
- Coordinated development of a City Safety Manual, including insurance carrier assessments, operating department focus groups, benchmarking with other municipal governments and management support. <sup>F</sup>
- Led the City's efforts to develop and become a co-founding member of a new local government insurance pool, starting January 1, 2019, providing a cost effective alternative option to member communities for property, liability and potentially workers compensation insurance, with a goal of an insurance product that will be innovative, effective and customized to the needs of the participating local governments with similar risk factors. <sup>F</sup>

### 2019 OBJECTIVES

- The Finance Department will continue coordinating the City-wide comprehensive risk management program and training in 2019 and future years, including implementation of the enhancements identified in prior assessments. <sup>F</sup>
- Upon establishment of the City's Safety Handbook, training sessions will be provided to City employees. <sup>F</sup>
- Successfully implement and co-manage insurance pool, for general liability, property and other conventional insurance coverage, as a founding member. <sup>F</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# FINANCE DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 111.010 Insurance Plans

111.02.010.6107 Professional Services -Other	1,256,000	1,443,000	1,443,000	1,844,500
<b>Total Insurance Plans</b>	<b>1,256,000</b>	<b>1,443,000</b>	<b>1,443,000</b>	<b>1,844,500</b>

### 111.011 Finance

111.02.011.5101 Full Time Labor	647,400	676,300	656,700	693,800
111.02.011.5103 Over Time Labor	6,600	8,700	10,000	10,300
111.02.011.5201 FICA	38,300	40,700	39,600	41,600
111.02.011.5202 Medicare	9,300	9,900	9,700	10,200
111.02.011.5203 IMRF	59,500	61,200	59,600	38,600
111.02.011.5206 PPO Health/Dental Plan	163,700	164,900	164,900	164,900
111.02.011.5209 Life Insurance	1,200			
111.02.011.6102 Professional Services - Audit	49,500	59,800	59,800	54,300
111.02.011.6107 Professional Services -Other	24,500	38,400	38,400	30,700
111.02.011.6201 Professional Development	3,900	7,400	7,400	9,300
111.02.011.6202 Membership Dues	2,700	2,000	2,000	3,200
111.02.011.6203 Postage	47,600	47,600	47,600	51,200
111.02.011.6205 Photo and Printing		500	500	300
111.02.011.6211 Employee Appreciation	300			
111.02.011.6212 Education & Training	1,100	6,000	6,000	6,000
111.02.011.6305 Utilities - Mobile Phones	800	1,000	1,000	1,000
111.02.011.6405 IT Charges	71,100	59,800	59,800	58,100
111.02.011.6501 Supplies - Books & Periodicals	200	500	500	500
111.02.011.6502 Supplies - Office	11,400	16,600	16,600	13,300
111.02.011.6512 Supplies - Department	15,600	20,500	20,500	17,100
111.02.011.6513 Business Expenses	81,500	80,000	80,000	83,000
<b>Total Finance Administration</b>	<b>1,236,200</b>	<b>1,301,800</b>	<b>1,280,700</b>	<b>1,287,000</b>

111.02.011.8201 Real Estate Taxes	46,800	49,100	49,300	52,000
111.02.011.9101 Reserve & Contingencies		1,139,200	993,700	993,700
111.02.011.9207 Transfer To Pension Police Fund	826,700	827,400	827,400	827,400
111.02.011.9208 Transfer To Pension Fire Fund	965,500	968,100	968,100	968,100
111.02.011.9227 Transfer to Theatre Fund	75,700			
<b>Total Non-Departmental</b>	<b>1,914,700</b>	<b>2,983,800</b>	<b>2,838,500</b>	<b>2,841,200</b>

<b>General Fund Grand Total</b>	<b>4,406,900</b>	<b>5,728,600</b>	<b>5,562,200</b>	<b>5,972,700</b>
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### 128 Public Safety Pension Levy

128.03.111.9207 Transfer To Pension Police Fund	2,933,500	3,180,100	3,180,100	3,180,100
128.04.111.9208 Transfer To Pension Fire Fund	2,774,900	3,089,900	3,089,900	3,089,900
<b>Total Public Safety Pension Levy</b>	<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>

### 131 Debt Service Fund

131.02.068.8101 Bond Principal	2,839,000	523,500	523,500	958,200
131.02.068.8102 Bond Interest	176,800	333,600	333,600	345,500
131.02.068.8103 Bond Administration Fee	3,700	4,000	4,000	4,500
131.02.068.8106 Bond Issuance Costs	83,400	135,000	135,000	21,000
131.02.068.9201 Transfer to General Fund		1,000,000	1,000,000	
<b>Total Debt Service Fund</b>	<b>3,102,800</b>	<b>1,996,100</b>	<b>1,996,100</b>	<b>1,329,200</b>



# FINANCE DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>222</b>	<b>Equipment Maintenance &amp; Replacement Fund</b>			
<b>222.085</b>	<b>Technology Equipment Maintenance</b>			
222.02.085.5101 Full Time Labor	358,200	369,100	366,900	379,700
222.02.085.5201 FICA	20,800	22,100	22,000	22,600
222.02.085.5202 Medicare	5,000	5,400	5,300	5,500
222.02.085.5203 IMRF	33,000	33,400	33,300	21,100
222.02.085.5206 PPO Health/Dental Plan	55,300	56,100	56,100	56,100
222.02.085.5209 Life Insurance	800			
222.02.085.5215 Compensated Absences	4,000			
222.02.085.5218 Change in IMRF NPL	152,700			
222.02.085.6107 Professional Services -Other	190,300	295,100	295,100	228,400
222.02.085.6201 Professional Development	2,300	2,400	2,600	2,800
222.02.085.6202 Membership Dues	300	300	300	300
222.02.085.6208 Travel Allowance		200	200	200
222.02.085.6212 Education & Training	3,900	7,500	7,500	7,500
222.02.085.6216 Maintenance of Equipment	322,800	361,300	343,600	404,000
222.02.085.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
222.02.085.6512 Supplies - Department	600	800	800	800
222.02.085.6604 Furnishings & Small Equipment		700	700	400
222.02.085.6606 Computer Software & Hardware	5,400	5,600	5,400	5,600
222.02.091.7106 IT Software & Equipment	184,900	2,632,000	2,627,400	575,500
<b>Total Technology Equipment Maintenance</b>	<b>1,341,900</b>	<b>3,793,400</b>	<b>3,768,600</b>	<b>1,712,000</b>
<b>Finance Department Total All Funds</b>	<b>14,560,200</b>	<b>17,788,100</b>	<b>17,596,900</b>	<b>15,283,900</b>

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# POLICE DEPARTMENT



# POLICE DEPARTMENT OVERVIEW



The Highland Park Police Department consists of 57 sworn and 16 civilian employees operating in full-time or part-time capacities. The Department receives assistance from several dedicated volunteers throughout the year. Employees are dedicated to serving the 29,641 residents of the Highland Park community. Sworn officers are responsible for investigating and enforcing local and state criminal offenses. The Chief of Police reports to the City Manager and is responsible for the overall direction and vision of the Police Department. The Department is divided into three divisions: the Patrol Division, the Administrative Division and the Support Services Division. The Communications function of the Department is contracted through the Village of Glenview for efficiencies in both operation and cost. The Patrol, Administrative and Investigations Commanders report to the Deputy Chief of Police, who in turn reports to the Chief of Police. The Patrol Commander leads the Patrol Division, consisting of six sergeants and 36 officers. The Investigations Commander leads Investigations, while the Administrative Commander leads the Traffic and Records sections.

## Administration

This unit is responsible for the Police Department general administration, strategic planning, staffing and managing the budget process. In 2019, the Department will continue to enrich community relations by engaging in various public events, including Coffee with a Cop and National Night Out. Continued partnerships with CTAD, A Safe Place and the Legal Aid Clinic will engage governmental partners in addressing community concerns. The Department will utilize a teamwork and leadership consultant to develop personnel and provide continuity in succession planning. Several processes, systems and protocols will be restructured and streamlined to augment operational readiness, boosting organizational effectiveness and efficiency. In an effort to continue supervisor development, the next eligible Sergeant will be scheduled to attend the Northwestern University Center for Public Safety's School of Police Staff and Command.

### POLICE DEPARTMENT BY THE NUMBERS

In 2018, the Police Department successfully completed its annual accreditation standard compliance review, in an effort to obtain reaccreditation status in 2021.

## Records

The Records Unit is the answering point for citizen inquiries, both by phone and walk-in during normal business hours. The Unit is responsible for data entry, management and retention of case reports, accident reports, traffic citations and warnings, parking citations, automated red light camera enforcement inquiries, administrative hearing citations and demographics. Additional responsibilities include false alarm notices, issuance of annual resident parking permits, FOIA requests, expungements and departmental purchasing. In 2019, old microfiche records will be converted to enterprise content management for expedient access and storage. Support the City's enterprise resource planning (ERP) system upgrade initiative for payroll, customer service, accounts payable and accounts receivable to improve customer response and task management.

### POLICE DEPARTMENT BY THE NUMBERS

Through the first half of 2018, Records personnel processed 920 case reports, 503 accident reports, 984 traffic citations, 1,883 traffic warnings, 3,629 ordinance tickets and 248 FOIA requests.



# POLICE DEPARTMENT OVERVIEW



## Patrol

The Patrol Division consists of 36 Patrol Officers, seven Patrol Sergeants and the Patrol Commander. This uniformed Division provides 24-hour police coverage, 365 days a year, throughout the City and is responsible for responding to and investigating complaints and calls for service. A total of 11,710 calls for service resulted in a police response during the first half of 2018. The primary function of this Division is responding to emergency calls for service, crime prevention and traffic safety. In 2019, Beat Team Coordinators will be implemented to provide continuity of service and enrich community relations. Efforts to increase positive contact with the community will be achieved by continuing to host various citizen police academies, increasing bike patrols in pedestrian areas and parks, and implementing a virtual ride-along program. The Patrol Division will expand the department's capacity to respond to mental health crises by increasing the availability of the social worker and training additional officers for the Crisis Intervention Team. Additionally, the Department will participate in the Illinois Association of Chiefs of Police One-Line Campaign.

### POLICE DEPARTMENT BY THE NUMBERS

In the first half of 2018, the Patrol Division conducted 3,031 traffic stops; 82% of stops were for moving violations, 6% were for license plate/registration violations and 12% were for operating while using an electronic communication device.

## Investigations

The Department's Investigations Section is comprised of the Investigative Unit and the Juvenile Unit. The Investigative Unit manages and conducts detailed follow-up for criminal activity. Major emphasis is placed on Part I offenses such as homicide, robbery, criminal sexual assault, burglary and other serious crimes. The unit is responsible for dissemination of intelligence information relating to gang trends and crime patterns. Four Investigators are assigned to this Unit. One Investigator works with Lake County Major Crimes to investigate officer-involved shootings and custodial deaths in Lake County. Another Investigator works with the North Regional/Major Crimes Task Force (NORTAF) to investigate crimes affecting multiple jurisdictions. In 2019, the Investigations Section will assign investigators to attend the Illinois Homicide Training Conference. The Juvenile Unit is staffed with three full-time officers. The High School Resource Officer is the liaison with Township High School District 113. The School Resource Officer is the liaison with North Shore School District 112. The Juvenile Investigator oversees all youth-related juvenile investigations, juvenile court referrals and the Peer Jury program. The Juvenile Investigator facilitates the Department's Junior Police Academy which introduces community youths to the various functions of the Department. A new initiative in 2019 will include the Highland Park High School Special Education Police Academy, which is a program that focuses on community and police relations, as well as public safety education and awareness, among students enrolled in the Special Education program at the high school. The program is a condensed version of the current Junior Police Academy. This unit coordinates the Community Emergency Response Team (CERT), which is comprised of resident volunteers. Additionally, the Investigations unit will implement and evaluate an alternative case assignment protocol through modification of the Investigations staffing plan.

### POLICE DEPARTMENT BY THE NUMBERS

During the first half of 2018, Investigators conducted 15 tobacco compliance checks that resulted in 0 violations.



## Traffic/Community Service

The Traffic/Community Service Unit is responsible for education and enforcement efforts in the community, promoting traffic safety and reduction of personal injury accidents. The Unit is staffed by a Sergeant, an officer, four full-time Community Service Officers (CSOs) and three part-time CSO's. The Police Department's School Crossing Guards are included in the Traffic Unit. The staff works closely with the Transportation Advisory Group and Traffic Management Committee to implement recommendations for approval by the City Council. This Unit coordinates and monitors the Department's Photo Red Light Enforcement Program and performs final review and approval of alleged violations. The Traffic Unit deploys a SMART Radar Trailer to areas that receive traffic complaints, educating the public on traffic laws and collecting data used to focus future enforcement campaigns. Additional duties include annual radar recertification, maintenance of truck scales, review and approval of valet parking permits and the review of contested parking violations.

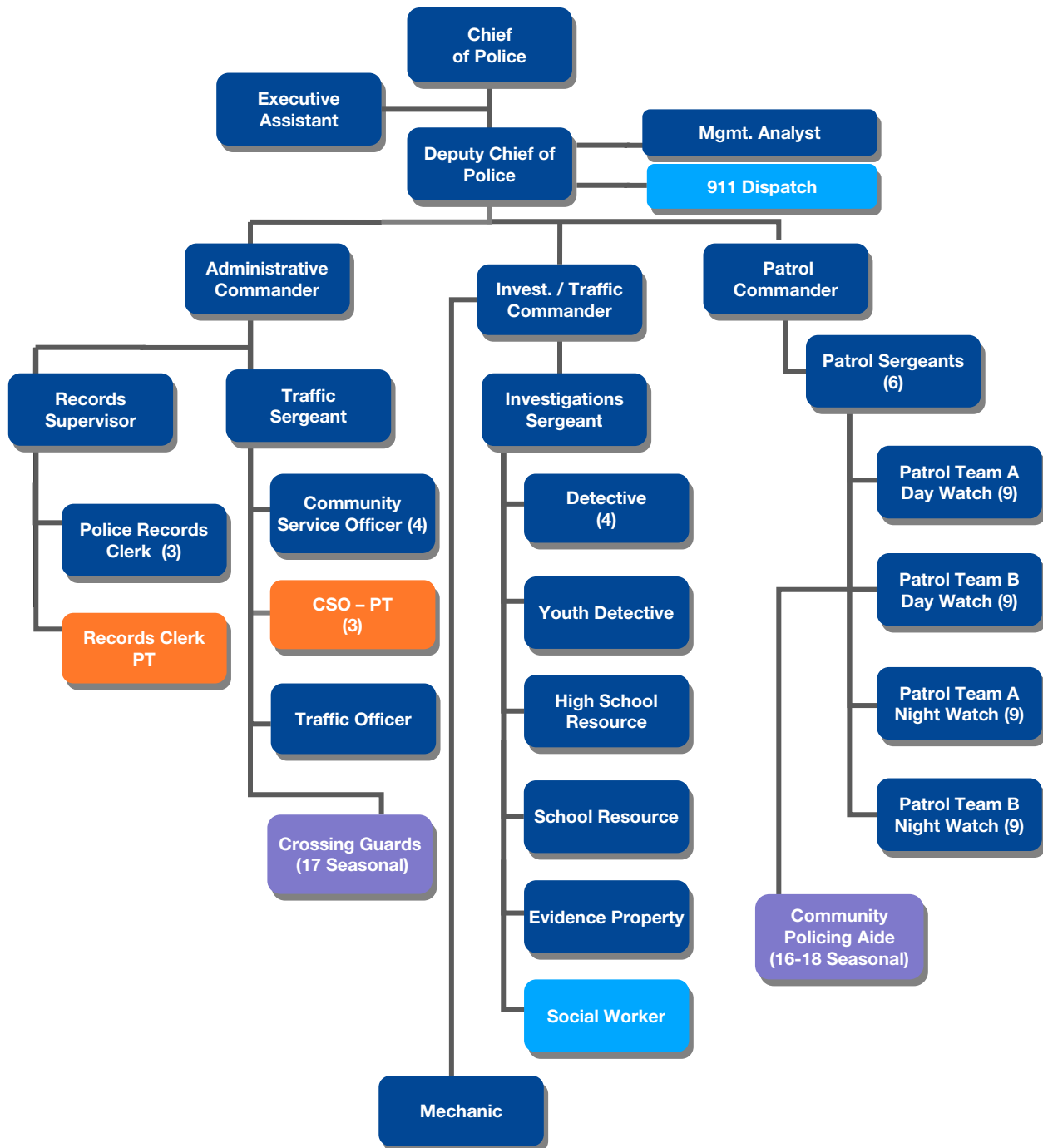
The Community Service Officers perform a variety of duties including issues related to animal complaints, parking enforcement, providing traffic control at accidents and special events, performing code enforcement, vehicle lock-outs, completing evidence technician duties and administering the City's Vehicle Immobilization Program. The Traffic Unit will be coordinating focused traffic safety details throughout the year with funding that is anticipated to be awarded from the Illinois Department of Transportation STEP Grants. The STEP Grants allow for funding to conduct Rail Road Safety activities, DUI Patrols and Seat Belt enforcement campaigns. Additionally, the Traffic/Community Service unit will proactively engage in various traffic safety programs in 2019, including Speed Awareness Day, Distracted Driving Awareness Week, and Rail Safety Week.

### POLICE DEPARTMENT BY THE NUMBERS

The Community Service Officers (CSOs) issued 3,400 parking citations during the first half of 2018.



# POLICE DEPARTMENT ORGANIZATIONAL CHART

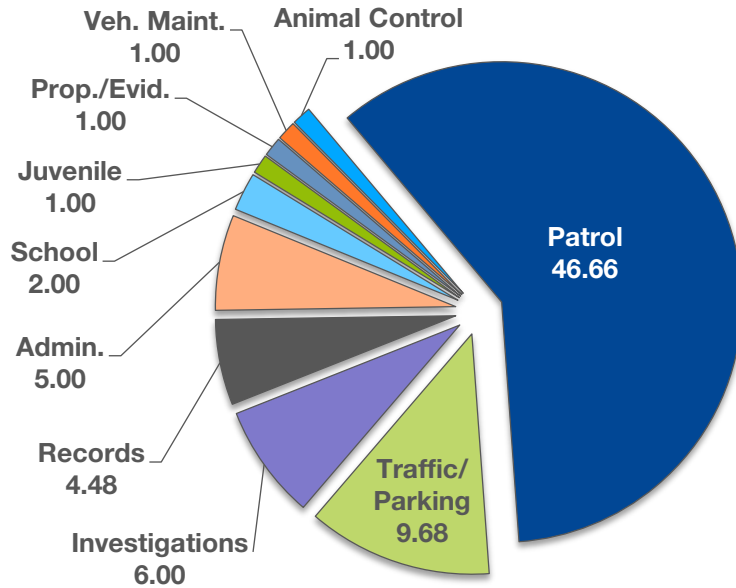


# POLICE DEPARTMENT

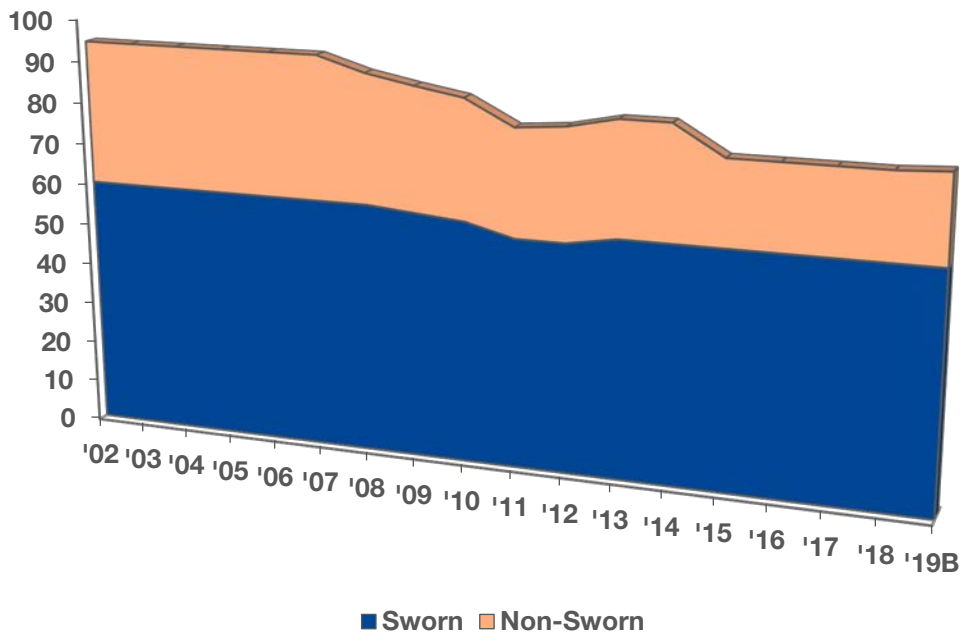
## PERSONNEL



**Full-time Equivalent by Functional Area**

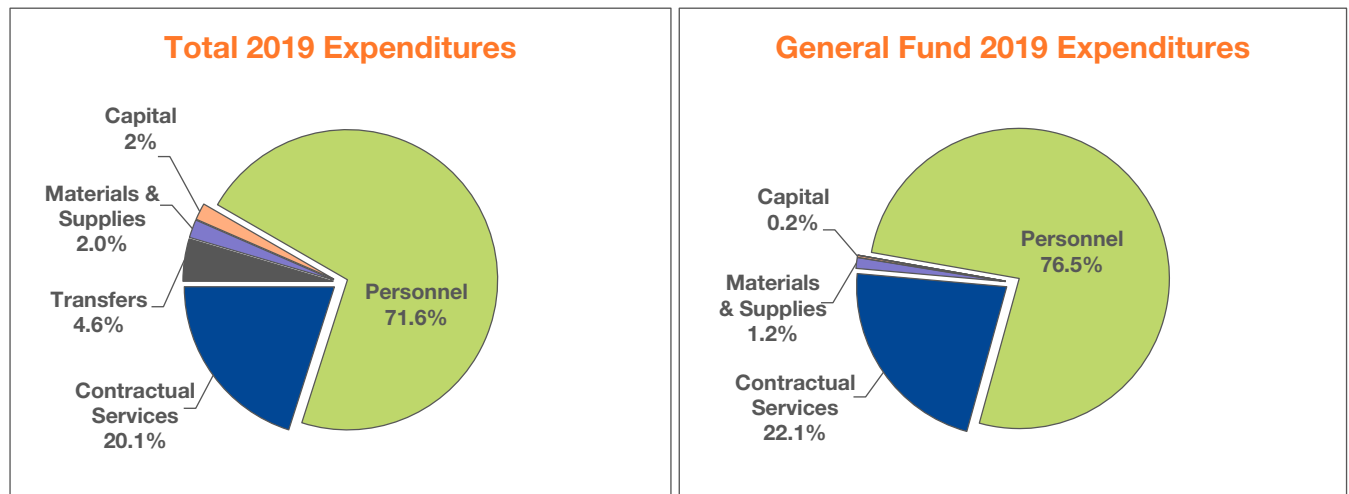


**Personnel History**



# POLICE DEPARTMENT

## DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est. Dollar	Percent
Administration	164	1,010,100	1,176,800	1,243,700	1,199,600	(44,100)	-3.5%
Records/Communications	165	1,648,500	2,265,400	2,247,500	1,711,300	(536,200)	-23.9%
Patrol	166	5,730,700	6,213,000	5,850,500	5,947,000	96,500	1.6%
Investigations	167	1,329,300	1,398,000	1,432,400	1,435,300	2,900	0.2%
Extra Jobs	168	501,900	431,400	431,400	445,300	13,900	3.2%
Traffic/Community Service	169	527,600	627,000	745,300	764,700	19,400	2.6%
<b>Total General Fund</b>		<b>10,748,100</b>	<b>12,111,500</b>	<b>11,950,800</b>	<b>11,503,100</b>	<b>(447,700)</b>	<b>-3.7%</b>
Enhanced 911	282	368,200	1,014,800	1,008,000	615,300	(392,700)	-39.0%
<b>Other Governmental Funds</b>		<b>368,200</b>	<b>1,014,800</b>	<b>1,008,000</b>	<b>615,300</b>	<b>(392,700)</b>	<b>-39.0%</b>
Parking Enforcement	334	370,800	346,700	341,200	343,500	2,300	0.7%
<b>Total Enterprise Funds</b>		<b>370,800</b>	<b>346,700</b>	<b>341,200</b>	<b>343,500</b>	<b>2,300</b>	<b>0.7%</b>
Equip. Maint. & Replacement	344	405,700	523,000	388,100	463,300	75,200	19.4%
<b>Total Internal Service Funds</b>		<b>405,700</b>	<b>523,000</b>	<b>388,100</b>	<b>463,300</b>	<b>75,200</b>	<b>19.4%</b>
<b>Total All Funds</b>		<b>11,892,700</b>	<b>13,996,100</b>	<b>13,688,200</b>	<b>12,925,100</b>	<b>(763,100)</b>	<b>-5.6%</b>

### Notable Budget Variances:

1. All Divisions, excluding E911 - personnel cost changes related to union contracts, compensation plan and insurance, plus additional changes as noted below.
2. Administration - decreases in IT charges consistent with Eqp. Fund cost changes and capital consistent with the City's 10-Year capital improvement program, net of increases in prof. services.
3. Records/Communications - decrease in capital given 2018 purchase of police radios and a building door access system replacement, net of consolidated dispatch contractual service cost increase.
4. Patrol - decrease in equipment charges consistent with Eqp. Fund vehicle replacement schedule and decrease in capital due to the 2018 purchase of optical sighting systems for 24 Sig Patrol Rifles.
5. Traffic/Community Service - professional services for red light camera expenses.
6. Enhanced 911 - decrease in transfers to the General Fund Police Records/Communications Division due to the 2018 purchase of police radios.
7. Equip. Maint. & Replacement - capital for vehicle replacement, consistent with the City's 10-year CIP.

See Glossary of Terms and Funds in the Appendix.

# POLICE DEPARTMENT PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2017 Actual	2018 Estimate	2019 Target
Public Safety	Enhance traffic safety culture within Highland Park, thereby creating safer roadways through reduction of traffic concerns and crashes	Assess the number of traffic concerns addressed, as well as the number of traffic crashes occurring, with the intent to reduce the number of concerns and crashes each year; reduce traffic crashes and concerns by 1.5 to 3% per year	# of Traffic Crashes 1176	# of Traffic Crashes 1161	# of Traffic Crashes 1145
			# of Traffic Concerns 577	# of Traffic Concerns 562	# of Traffic Concerns 545
Public Safety & Community Vibrancy	Engage in substantial community relations activities and foster civic partnerships	Perform various service and community oriented services, including educational programs related to drinking/driving, seatbelt use, dangers of cell phone use while driving, and traffic safety. Additional efforts include frequent contact by hosting public police events	Community Relations Activity 136	Community Relations Activity 140	Community Relations Activity 250
Community Vibrancy	Ensure City residents are supported by responsive and effective Police Department operations	Percentage of residents responding positively regarding service satisfaction (to be completed by PD)	91%	93%	A



## **OPERATIONAL PLAN**

To prepare for future operational needs, the Department will continue applying strategies for succession planning, improving tactical response to high risk low frequency events and collaborating with governmental partners, in preparation for emergencies.

To train and mentor staff for future promotional opportunities, the Department will continue scheduling supervisory staff members to attend the Staff and Command course at Northwestern University School for Public Safety. Officers promoted to the position of Police Sergeant will be scheduled to attend Supervision of Police Personnel at Northwestern University for Public Safety. Existing sworn personnel will continue to attend North East Multi-Regional Training (NEMRT) courses to stay current in law enforcement trends. Administrative staff will continue development by attending national professional conferences, regional seminars and local training programs.

The Department will continue to train for incidents that have high risk with a low frequency of occurrence. Rapid Deployment training will be completed two times per year by sworn staff. To prepare for other emergency situations, the Department will continue to plan and train, annually, with City officials, other local governmental bodies and private organizations.

## **INFRASTRUCTURE INVESTMENT PLAN**

The Department introduced electronic ticketing through Quicket in 2018 to streamline citation issuance and tracking protocols. The Department will continue to utilize Quicket, advancing toward the use of the Administrative Module, while continuing to ensure that officers are trained and proficient in using the system.

In an effort to ensure the safety and security of officers on duty, while also maximizing their capabilities to respond to both low and high risk situations, the Department is reviewing various protective equipment upgrades. The Department is assessing a lightweight, high performance body armor that allows for flexible movement and responsiveness by officers. Additionally, the Department desires to acquire shields for each squad car, as well as upgrade the remaining rifles needing weapons light upgrades.

The continuing demand and preservation of digital evidence has steered the Department to research and identify software that can manage, redact and store digital evidence. Staff will continue to monitor and review legislative action regarding digital evidence management as the scope of software capabilities is dependent on state statute requirements. Additionally, the Department will convert microfiche files to Laserfiche for upgraded records organization and management.

## **PERSONNEL PLAN**

The Department recognizes the need for staff development and cross-training. In an effort to prepare officers for potential future positions, Beat Team Coordinators will serve as liaisons for enriching community relations and public safety response. Additional staff development opportunities will occur as the Investigations unit implements and evaluates an alternative case assignment protocol through a modified investigations staffing plan.

In preparation for line-level and supervisory vacancies created by retirements, the Department will work with the Board of Fire and Police Commission and Human Resources to maintain active Police Officer and Police Sergeant eligibility lists.

In anticipation of potential retirements, promotions and factors that contribute to attrition, the Department is prepared to hire up to five new recruits to ensure that the agency remains adequately staffed and capable of providing quality service to the community.

# POLICE DEPARTMENT

## ADMINISTRATION



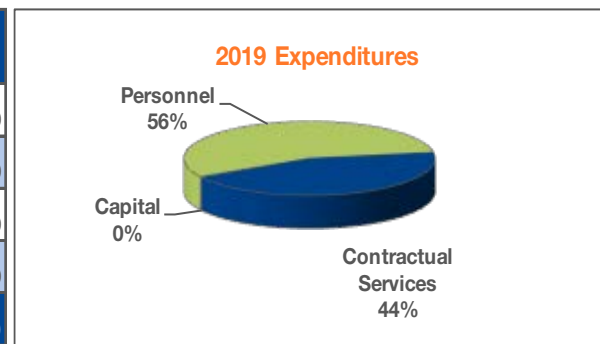
Account Code: 111.03.013

Budgeted Full-time Equivalent Positions: 5.0

### PURPOSE

The Police Department's Administrative Division consists of the Chief of Police, Deputy Chief of Police, an Administrative Commander, a Management Analyst and an Executive Assistant. This unit is responsible for the general administration of the Police Department; strategic planning; staffing; managing the budget process and expenditures; and crime analysis and management of the Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation. The Executive Management staff interacts with all units of City government to further the organizational mission.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	463,700	514,500	601,900	668,500
Contractual Services	495,000	543,800	524,700	527,500
Materials and Supplies	1,100	3,600	2,100	3,600
Capital	50,200	115,000	115,000	0
<b>TOTAL</b>	<b>1,010,100</b>	<b>1,176,800</b>	<b>1,243,700</b>	<b>1,199,600</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Assisted the City Manager's Office in the transition of the Department's new permanent Chief of Police from the interim Chief of Police during the 1<sup>st</sup> quarter of 2018. <sup>P</sup>
- Partnered with Human Resources and the Board of Fire and Police Commissioners to conduct a testing process and establish a new Sergeant's eligibility list by the end of the 2<sup>nd</sup> quarter. <sup>P</sup>
- The next eligible Sergeant attended the Northwestern University Center for Public Safety's School of Police Staff and Command in the 3<sup>rd</sup> quarter. <sup>P</sup>
- Partnered with the City Manager and Human Resources to negotiate Sergeants' and Officers' collective bargaining agreements which expired on December 31, 2018. <sup>F</sup>
- Conducted the first annual National Night Out initiative during the 3<sup>rd</sup> quarter to enhance community relations. <sup>P, C</sup>
- Continued to engage with community organization such as CTAD, A Safe Place and the Legal Aid Clinic to engage governmental partners to address community concerns and host an open house. <sup>C</sup>

### 2019 OBJECTIVES

- Continue to engage in community relations activities, such as Coffee with a Cop, National Night Out, bike fairs and other public events on a quarterly basis. <sup>P, C</sup>
- Continue to participate in community programs such as CTAD, A Safe Place and the Legal Aid Clinic to engage governmental partners to address community concerns and host an open house. <sup>C</sup>
- Utilize a teamwork and leadership consultant to assist in improved succession planning, promote staff development and enhance organizational culture to amplify the quality of the agency's public safety response. <sup>P</sup>
- Restructure and streamline systems and protocols through organizational management software, enhancing Department efficiencies and operational readiness. <sup>P, I</sup>
- Schedule the next eligible Sergeant to attend the Northwestern University Center for Public Safety' School of Police Staff and Command by the end of the 3<sup>rd</sup> quarter. <sup>P</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# POLICE DEPARTMENT RECORDS/COMMUNICATIONS



Account Code: 111.03.014

Budgeted Full-time Equivalent Positions: 4.48

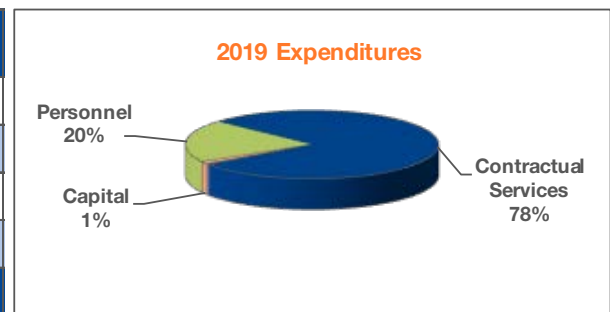
## PURPOSE

A vital function within the Police Department is the ability to provide a public safety answering point and to record, store and retrieve information gathered in the course of providing police services. The Communications and Records Divisions serve the following functions:

**Communications Division** - The Communications Center operations are contracted through the Village of Glenview, who uses the Highland Park facility to dispatch for the municipalities of Highland Park, Lake Forest, Lake Bluff and Highwood. The telecommunicators answer emergency and non-emergency public safety calls that come into the Communications Center, including calls for police, fire and ambulance services. During the first half of 2018, the Communications Center received 11,710 calls for service for the Highland Park jurisdiction. The Communications Center is the after-hours answering point for the City. Responsibilities include monitoring of police and fire radio frequencies and dispatch of personnel, documentation, data entry and records-keeping related to calls for service and maintenance of related equipment. Communications personnel monitor city-wide security cameras, Lake County PASSAGE traffic cameras and in-custody jail detainees.

**Records Division** – This Division is the answering point for citizen inquiries, by phone and walk-in, during normal business hours. The Division is responsible for data entry, management and retention of case reports, accident reports, traffic citations and warnings, parking citations, automated red light enforcement inquiries and administrative hearing citations and demographics. Additional responsibilities include: false alarm notices and alarm permitting, issuance of annual residential parking permits, FOIA requests, expungements and records requests, departmental purchasing, and extra job special event coordination, billing and cash receipting.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	374,000	392,800	387,000	343,000
Contractual Services	1,245,100	1,344,200	1,332,200	1,339,700
Materials and Supplies	8,900	8,100	8,000	8,000
Capital	20,600	520,300	520,300	20,600
<b>TOTAL</b>	<b>1,648,500</b>	<b>2,265,400</b>	<b>2,247,500</b>	<b>1,711,300</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Records staff worked with the Administrative Division to select an e-ticket software vendor, and implemented the system throughout the agency by the end of the 2<sup>nd</sup> quarter. <sup>F, I</sup>
- Records supervisor worked with IT to perform an upgrade of the New World Records Management System, enhancing system efficiency and reliability. <sup>P, I</sup>
- Records staff advanced internal records processes to expedite tasks and improve customer service. <sup>F, I</sup>

## 2019 OBJECTIVES

- Streamline records management processes through modified workload assignments. <sup>F, I</sup>
- Convert old microfiche files to electronic content management for expedient access and storage. <sup>P, I</sup>
- Upgrade software platform to improve customer service and the management of payroll, accounts payable and accounts receivable tasks. <sup>F, I</sup>
- Continue to explore opportunities to improve records management. <sup>I</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# POLICE DEPARTMENT

## PATROL DIVISION



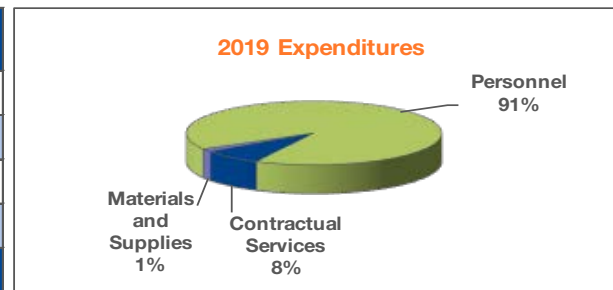
Account Code: 111.03.015

Budgeted Full-time Equivalent Positions: 43

### PURPOSE

The Patrol Division is comprised of 36 Patrol Officers, six Sergeants and the Patrol Commander. This uniformed Division provides 24-hour police coverage, 365 days a year, throughout the City and is responsible for responding to and investigating complaints and calls for service. During the first half of 2018, the police initiated or responded to 11,710 calls for service. The primary function of this Division is responding to emergency calls for service, crime prevention and traffic safety. These objectives are accomplished through adequate staffing and random patrol tactics that focus on maintaining a visible profile throughout the community. Sound patrol techniques directly correlate with the prevention of crime and the apprehension of criminal suspects.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	5,105,900	5,465,800	5,162,000	5,397,400
Contractual Services	526,600	588,800	581,600	452,700
Materials and Supplies	93,200	139,900	88,300	91,900
Capital	5,000	18,500	18,500	5,000
<b>TOTAL</b>	<b>5,730,700</b>	<b>6,213,000</b>	<b>5,850,500</b>	<b>5,947,000</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Continued to develop a Crisis Intervention Team (CIT) which assists individuals requiring immediate intervention related to the de-escalation of anxious, hostile or challenging behavior. <sup>P</sup>
- Conducted a Specialty Positions Uniform Rating System (SPURS) process to identify a new Taser Instructor and Defensive Tactics Instructor by the end of the 2<sup>nd</sup> quarter. <sup>P</sup>
- Performed quarterly traffic safety/enforcement campaigns in business districts, school zones and other hot spot areas. <sup>P</sup>
- Scheduled refresher training for current and newly appointed FTOs in the anticipation of new police officer hires, and identified two new medical unit officers through the SPURS process in 2<sup>nd</sup> quarter. <sup>P</sup>
- Conducted a SPURS process to identify a new Rapid Deployment Instructor for the Department's in-house active violent threat response training by the end of the 2<sup>nd</sup> quarter. <sup>P</sup>

### 2019 OBJECTIVES

- Implement Beat Team Coordinator procedures to provide continuity of service and enhance community relations, as well as foster staff and leader development within the Department. <sup>P, C</sup>
- Upgrade officer protective equipment, including more efficient body armor, acquiring shields for all squad cars, and upgrading the weapons lights on the remaining rifles to improve response to critical incidents. <sup>P, I</sup>
- Increase positive contact in the community by implementing virtual ride-alongs and increasing bike patrols in pedestrian areas, parks and the central business district, to enhance public safety. <sup>P, C</sup>
- Improve capacity to respond to calls regarding mental health crises by increasing CIT officers, social worker availability and participating in the Illinois Association of Chiefs of Police One-Line Campaign. <sup>P</sup>
- Explore an emergency response only unmanned aerial vehicle program to maximize life safety response capabilities. <sup>P, I</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# POLICE DEPARTMENT INVESTIGATIONS



Account Code: 111.03.016

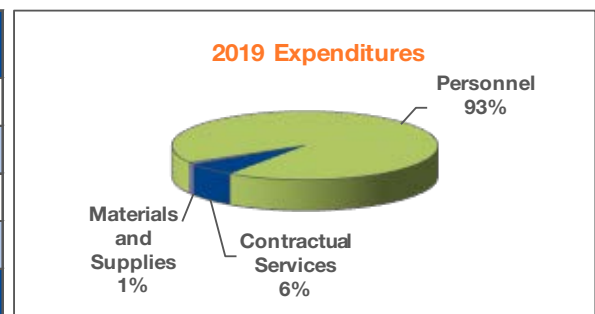
Budgeted Full-time Equivalent Positions: 10.0

## PURPOSE

The Police Department's Investigations Section is organized into the Investigations Unit and the Juvenile Unit. The Investigative Unit manages in-depth investigations that would not be possible for patrol officers to conduct. Major emphasis is placed on Part I offenses, such as homicide, robbery, criminal sexual assault, burglary and other types of serious criminal activity. An additional focus of this unit is the dissemination of intelligence information relating to gang trends, crime patterns and other pertinent data gained from monthly detective meetings. The Juvenile Unit is staffed with three full-time officers. One High School Resource Officer acts as a liaison with Highland Park High School. Another School Resource Officer is the liaison with North Shore School District 112, comprised of seven primary grade schools and three Junior High schools. One Youth Officer oversees all youth related juvenile investigations, court documents associated with court referrals, Domestic Violence awareness programs and a Peer Jury program.

Social services are assigned and coordinated within the Investigation Unit, as well as the Arson and Major Crimes Evidence Collection teams. This unit coordinates the Community Emergency Response Team (CERT).

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	1,248,000	1,294,300	1,328,800	1,332,700
Contractual Services	67,900	91,300	91,300	89,500
Materials and Supplies	13,300	12,400	12,400	13,100
Capital	-	-	-	-
<b>TOTAL</b>	<b>1,329,300</b>	<b>1,398,000</b>	<b>1,432,400</b>	<b>1,435,300</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Continued to investigate and clear the Part I Violent Crimes assigned to the Unit above the national average at year-end. <sup>P</sup>
- Certified an investigator as a Certified Financial Crimes Investigator (CFCI) through the International Association of Financial Crime Investigators (IAFCI) to assist in the prosecution of financial crimes investigated by the Department. <sup>P</sup>
- Assigned an investigations supervisor and two investigators attended the 2018 Illinois Homicide Investigators Training Conference. <sup>P</sup>
- Certified two Investigators for Fire Investigation Certification as part of the City's Fire Investigation Team, which is comprised of Fire and Police Department personnel. <sup>P</sup>
- Conducted a Junior Police Academy during the 3<sup>rd</sup> quarter. <sup>P,C</sup>

## 2019 OBJECTIVES

- Continue to investigate and clear the Part I Violent Crimes assigned to the Unit above the national average at year-end. <sup>P</sup>
- Conduct a SPURS process for the selection of a new Juvenile Officer within the Investigations Division. <sup>P</sup>
- Schedule an Investigator to attend the 2019 Illinois Homicide Investigators Training Conference. <sup>P</sup>
- Conduct the first Highland Park High School Special Education Police Academy. <sup>P,C</sup>
- Conduct a Junior Police Academy. <sup>P,C</sup>
- Implement and evaluate an alternative case assignment protocol for the Department through the use of a modified Investigations staffing plan. <sup>P</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# POLICE DEPARTMENT

## EXTRA JOBS



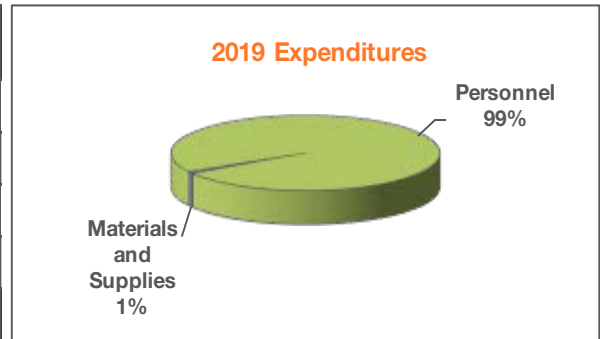
Account Code: 111.03.017

Budgeted Full-time Equivalent Positions: 0

### PURPOSE

This program budget provides funds to pay for extra job assignments, such as privately organized marathons, security details and Ravinia Festival, where officers perform duties including traffic control, crowd control and security. Ravinia Festival also uses off-duty officers from other communities as necessary. All funds earmarked for this account are completely reimbursed by Ravinia Festival and other organizations that periodically request such support. An annual assessment of costs to provide extra duty services is conducted to assure full reimbursement.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	500,200	427,400	427,400	441,300
Contractual Services	1,000	1,000	1,000	1,000
Materials and Supplies	800	3,000	3,000	3,000
Capital	-	-	-	-
<b>TOTAL</b>	<b>501,900</b>	<b>431,400</b>	<b>431,400</b>	<b>445,300</b>



# POLICE DEPARTMENT

## TRAFFIC / COMMUNITY SERVICE



Account Code: 111.03.018

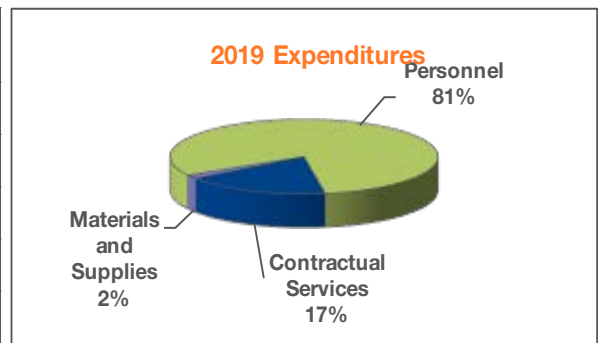
Budgeted Full-time Equivalent Positions: 11.68

### PURPOSE

The Police Department's Traffic/Community Service Unit is responsible for education and enforcement efforts in the community to promote traffic safety and reduction of motor vehicle traffic accidents resulting in personal injury. Staff works closely with the Transportation Commission and Traffic Management Committee to implement recommendations for approval by City Council. Staff coordinates and monitors the Department's photo red light enforcement program and conducts final review and approval of all alleged violations. Additional responsibilities include SMART Radar Trailer deployments, radar maintenance and annual recertification, maintenance of truck scales, review and approval of valet parking permits, review and recommendations for annual outdoor accessory use permits, review and response to parking citation disputes, and research and management of traffic enforcement grant opportunities.

Community Service Officers (CSO) provide a variety of ancillary services related to domestic animal complaint and control, investigation of animal bites, management of the animal pound facility, evidence technician duties, car safety seat inspections, traffic control at traffic accidents and special events, general code enforcement, vehicle lock-out services, school crossing guard fill-in duties and courier services.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	510,100	505,900	624,200	617,900
Contractual Services	8,200	107,700	107,700	133,500
Materials and Supplies	9,300	13,400	13,400	13,300
Capital	-	-	-	-
<b>TOTAL</b>	<b>527,600</b>	<b>627,000</b>	<b>745,300</b>	<b>764,700</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Applied for the 2018-19 STEP Grant Award and applied for and received a distracted driving mini-grant in April 2018. <sup>F, P</sup>
- Additional patrols were conducted at the Central and Braeside Train Stations to continue to educate and enforce railroad safety laws at commuter train stations throughout the year. <sup>P, C</sup>
- Scheduled two officers to attend Northwestern University's Center for Public Safety Crash Investigation course in September 2018. <sup>P</sup>
- Conducted a SPURS process to select three new members for the Department's Accident Investigation Team and identified an existing member to join Lake County's MCAT during the first quarter. <sup>P</sup>

### 2019 OBJECTIVES

- Participate in traffic safety campaigns, including Speed Awareness Day, Distracted Driving Awareness Week, and Rail Safety Week to educate citizens and reduce motor vehicle related incidents. <sup>P, C</sup>
- Cross-train all CSOs in animal control response, providing continuity and allowing for more flexibility in delivery of services to the community. <sup>P, C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# POLICE DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 111.013 Police Administration and Training

111.03.013.5101	Full Time Labor	372,200	415,400	501,700	554,800
111.03.013.5103	Over Time Labor	100	3,500	3,500	3,600
111.03.013.5201	FICA	7,100	8,300	8,400	8,800
111.03.013.5202	Medicare	5,400	6,500	7,300	8,100
111.03.013.5203	IMRF	11,000	12,700	12,900	8,300
111.03.013.5206	PPO Health/Dental Plan	67,300	68,000	68,000	85,000
111.03.013.5209	Life Insurance	700			
111.03.013.6106	Professional Services - Medical	500	3,100	3,100	1,500
111.03.013.6107	Professional Services -Other	131,800	85,500	85,500	91,600
111.03.013.6201	Professional Development	2,600	12,700	5,200	5,300
111.03.013.6202	Membership Dues	11,700	15,200	11,900	12,200
111.03.013.6203	Postage		200	200	200
111.03.013.6205	Photo & Printing		500	500	800
111.03.013.6206	Receptions & Ceremonials	1,200	9,300	1,800	1,800
111.03.013.6210	Activities Programming Costs	5,500	14,000	8,000	8,000
111.03.013.6212	Education & Training	8,600	17,500	22,800	35,800
111.03.013.6215	Repairs		100	100	100
111.03.013.6405	IT Charges	333,300	385,800	385,800	370,400
111.03.013.6502	Supplies - Office	700	2,100	2,100	2,100
111.03.013.6513	Business Expenses	400	1,500		1,500
111.03.013.7104	Machinery & Equipment	50,200	115,000	115,000	
<b>Total Police Administration and Training</b>		<b>1,010,100</b>	<b>1,176,800</b>	<b>1,243,700</b>	<b>1,199,600</b>

### 111.014 Police Communications and Records

111.03.014.5101	Full Time Labor	248,100	255,600	251,300	221,100
111.03.014.5102	Part Time Labor	14,000	17,800	17,100	16,500
111.03.014.5103	Over Time Labor	300	5,300	5,300	5,400
111.03.014.5201	FICA	16,100	17,300	17,000	15,100
111.03.014.5202	Medicare	3,800	4,000	4,000	3,500
111.03.014.5203	IMRF	23,800	24,700	24,300	13,200
111.03.014.5206	PPO Health/Dental Plan	67,500	68,000	68,000	68,000
111.03.014.5209	Life Insurance	500			
111.03.014.6101	Professional Services - Legal	100	300	300	100
111.03.014.6107	Professional Services -Other	1,184,000	1,252,800	1,252,800	1,289,800
111.03.014.6201	Professional Development		1,800	2,200	2,300
111.03.014.6203	Postage	4,800	5,000	5,000	5,000
111.03.014.6210	Activities Programming Costs		20,300	20,300	400
111.03.014.6212	Education & Training	200	600	600	300
111.03.014.6215	Repairs	1,600	2,800	1,200	1,200
111.03.014.6216	Maintenance of Equipment	31,300	32,300	21,500	21,500
111.03.014.6304	Utilities - Telephone	9,300	12,800	12,800	3,400
111.03.014.6305	Utilities - Mobile Phones	13,700	15,500	15,500	15,700
111.03.014.6502	Supplies - Office	5,800	6,500	6,500	6,500
111.03.014.6513	Business Expenses	700	1,000	1,000	1,000
111.03.014.6604	Furnishings & Small Equipment		600	500	500
111.03.014.6606	Computer Software & Hardware	1,100			
111.03.014.7104	Machinery & Equipment	20,600	520,300	520,300	20,600
<b>Total Police Communications and Records</b>		<b>1,648,500</b>	<b>2,265,400</b>	<b>2,247,500</b>	<b>1,711,300</b>



# POLICE DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 111.015 Police Patrol

111.03.015.5101	Full Time Labor	4,076,800	4,347,300	4,045,500	4,301,000
111.03.015.5103	Over Time Labor	211,500	285,800	285,800	295,100
111.03.015.5201	FICA	4,100		2,200	
111.03.015.5202	Medicare	65,400	67,700	62,400	66,600
111.03.015.5206	PPO Health/Dental Plan	739,100	765,000	765,000	731,000
111.03.015.5209	Life Insurance	8,900			
111.03.015.6107	Professional Services -Other		900	400	900
111.03.015.6205	Photo & Printing	1,800	4,800	4,800	4,800
111.03.015.6209	Laundry & Uniforms	2,400	4,600	4,600	4,600
111.03.015.6210	Activities Programming Costs	3,400	1,800	1,800	3,800
111.03.015.6212	Education & Training	32,400	45,800	42,000	40,900
111.03.015.6215	Repairs	600			
111.03.015.6216	Maintenance of Equipment	5,800	7,900	5,000	3,500
111.03.015.6404	Equipment Charges	480,200	523,000	523,000	394,300
111.03.015.6502	Supplies - Office	1,200	1,200	1,200	1,200
111.03.015.6503	Supplies - Clothing	51,400	89,300	45,300	49,200
111.03.015.6508	Supplies - Medical & Lab	13,500	5,900	5,900	5,500
111.03.015.6511	Supplies - Traffic Control	900	1,000	1,000	1,000
111.03.015.6512	Supplies - Department	26,300	42,500	35,000	35,000
111.03.015.7104	Machinery & Equipment	5,000	18,500	18,500	5,000
<b>Total Police Patrol</b>		<b>5,730,700</b>	<b>6,213,000</b>	<b>5,850,500</b>	<b>5,947,000</b>

### 111.016 Police Investigations

111.03.016.5101	Full Time Labor	977,300	1,000,100	1,034,100	1,036,700
111.03.016.5103	Over Time Labor	76,600	98,600	98,600	101,800
111.03.016.5201	FICA	3,900	3,800	3,800	4,000
111.03.016.5202	Medicare	14,000	15,900	16,400	16,500
111.03.016.5203	IMRF	6,200	5,800	5,800	3,700
111.03.016.5206	PPO Health/Dental Plan	167,600	170,000	170,000	170,000
111.03.016.5209	Life Insurance	2,400			
111.03.016.6107	Professional Services -Other	8,300	14,000	14,000	13,600
111.03.016.6201	Professional Development	1,100	3,500	3,500	3,500
111.03.016.6202	Membership Dues	45,200	49,200	49,200	47,400
111.03.016.6205	Photo & Printing	300	500	500	500
111.03.016.6206	Receptions & Ceremonials		100	100	100
111.03.016.6210	Activities Programming Costs	8,400	16,200	16,200	16,200
111.03.016.6212	Education & Training	4,300	7,200	7,200	7,700
111.03.016.6215	Repairs	400	500	500	500
111.03.016.6501	Supplies - Books & Periodicals		2,800	2,800	3,500
111.03.016.6503	Supplies - Clothing	6,100	7,000	7,000	7,000
111.03.016.6510	Supplies - Small Tools	800	300	300	300
111.03.016.6512	Supplies - Department	6,400	2,300	2,300	2,300
<b>Total Police Investigations</b>		<b>1,329,300</b>	<b>1,398,000</b>	<b>1,432,400</b>	<b>1,435,300</b>

# POLICE DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 111.017 Police Extra Jobs

111.03.017.5103 Over Time Labor	500,100	421,300	421,300	435,000
111.03.017.5202 Medicare	100	6,100	6,100	6,300
111.03.017.6205 Photo & Printing	1,000	1,000	1,000	1,000
111.03.017.6512 Supplies - Department	800	3,000	3,000	3,000
<b>Total Police Extra Jobs</b>	<b>501,900</b>	<b>431,400</b>	<b>431,400</b>	<b>445,300</b>

### 111.018 Police Traffic and Community Service

111.03.018.5101 Full Time Labor	272,800	245,600	368,800	347,200
111.03.018.5102 Part Time Labor	115,900	118,300	118,300	121,300
111.03.018.5103 Over Time Labor	24,800	50,600	50,600	51,800
111.03.018.5201 FICA	15,600	18,100	11,000	11,300
111.03.018.5202 Medicare	6,800	5,900	7,800	7,500
111.03.018.5203 IMRF	6,200	16,400	16,700	10,700
111.03.018.5206 PPO Health/Dental Plan	67,400	51,000	51,000	68,000
111.03.018.5209 Life Insurance	600			
111.03.018.6107 Professional Services -Other	3,000	95,400	95,400	121,000
111.03.018.6210 Activities Programming Costs	1,100	7,000	7,000	7,000
111.03.018.6212 Education & Training	600	2,900	2,900	3,000
111.03.018.6216 Maintenance of Equipment	3,500	2,400	2,400	2,500
111.03.018.6501 Supplies - Books & Periodicals	3,800	1,500	1,500	1,500
111.03.018.6502 Supplies - Office		400	400	400
111.03.018.6503 Supplies - Clothing	800	6,300	6,300	6,000
111.03.018.6510 Supplies - Small Tools	300	300	300	300
111.03.018.6511 Supplies - Traffic Control	4,400	4,000	4,000	4,200
111.03.018.6512 Supplies - Department		600	600	600
111.03.018.6513 Business Expenses	100	400	400	400
<b>Total Police Traffic and Community Service</b>	<b>527,600</b>	<b>627,000</b>	<b>745,300</b>	<b>764,700</b>

<b>General Fund Total for Police Department</b>	<b>10,748,100</b>	<b>12,111,500</b>	<b>11,950,800</b>	<b>11,503,100</b>
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### 124 E911 Fund

124.03.067.6215 Repairs	1,000	2,000	2,000	2,000
124.03.067.6216 Maintenance of Equipment	2,400	2,700	2,700	2,700
124.03.067.6304 Utilities - Telephone	14,700	28,400	21,600	21,600
124.03.067.9201 Transfer to General Fund	350,000	981,800	981,800	589,000
<b>Total E-911 Fund</b>	<b>368,200</b>	<b>1,014,800</b>	<b>1,008,000</b>	<b>615,300</b>

### 211.072 Parking Enforcement

211.06.072.5101 Full Time Labor	122,500	125,900	125,500	129,500
211.06.072.5102 Part Time Labor	124,700	142,000	141,300	145,700
211.06.072.5103 Over Time Labor	1,500	1,000	1,000	1,100
211.06.072.5201 FICA	15,500	16,700	12,400	12,800
211.06.072.5202 Medicare	3,600	3,900	3,900	4,000
211.06.072.5203 IMRF	12,300	12,000	12,000	7,600
211.06.072.5206 PPO Health/Dental Plan	33,700	34,000	34,000	34,000
211.06.072.5209 Life Insurance	300			
211.06.072.6205 Photo & Printing	1,700	3,100	3,100	3,100
211.06.072.6215 Repairs	400	400	400	400
211.06.072.6510 Supplies - Small Tools	300	500	500	500

# POLICE DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
211.06.072.6606 Computer Software & Hardware	4,900	7,200	7,200	4,900
211.06.072.7104 Machinery & Equipment	49,300			
<b>Total Parking Enforcement</b>	<b>370,800</b>	<b>346,700</b>	<b>341,200</b>	<b>343,500</b>

### 222.087 Police Equipment Maintenance

222.03.087.5101 Full Time Labor	80,700	82,500	82,500	85,100
222.03.087.5103 Over Time Labor	1,200	3,600	3,600	3,700
222.03.087.5201 FICA	4,800	5,300	5,300	5,500
222.03.087.5202 Medicare	1,100	1,200	1,200	1,300
222.03.087.5203 IMRF	7,900	8,200	8,200	5,200
222.03.087.5206 PPO Health/Dental Plan	16,800	17,000	17,000	17,000
222.03.087.5209 Life Insurance	200			
222.03.087.6107 Professional Services -Other		400	400	400
222.03.087.6212 Education & Training	800	500	500	500
222.03.087.6215 Repairs	16,800	20,000	20,000	20,000
222.03.087.6303 Utilities - Cleaning/Waste Disposal	1,200	2,500	2,500	2,500
222.03.087.6503 Supplies - Clothing		300	300	300
222.03.087.6510 Supplies - Small Tools	1,300	1,600	1,600	1,600
222.03.087.6512 Supplies - Department	25,500	33,000	33,000	33,000
222.03.087.6514 Gas, Oil & Anti-Freeze	79,600	151,600	80,000	80,000
222.03.088.7104 Machinery & Equipment	167,700	195,300	132,000	207,200
<b>Total Police Equipment Maintenance</b>	<b>405,700</b>	<b>523,000</b>	<b>388,100</b>	<b>463,300</b>

<b>Police Department Total All Funds</b>	<b>11,892,700</b>	<b>13,996,100</b>	<b>13,688,200</b>	<b>12,925,100</b>
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# FIRE DEPARTMENT





# FIRE DEPARTMENT OVERVIEW



The Highland Park Fire Department is one of 2,509 departments worldwide and one of only 14 in the State of Illinois to receive accreditation from the Commission on Fire Accreditation International. The Department consists of 50 sworn and two civilian personnel committed to protecting the people, property and environment within the Highland Park and Highwood communities. Efforts are dedicated to providing for the safety and welfare of the public by providing the highest quality services that are responsive to the needs of the community. 50 sworn personnel are cross-trained as Firefighter/Paramedics. The Fire Chief reports to the City Manager and is responsible for the administrative and operational direction of the Fire Department. The Fire Department continually strives to exceed residents' expectations and to work within a healthy, safe and innovative environment that enhances the professional and efficient delivery of emergency services. The Fire Department provides community safety education and information, to anticipate, influence and embrace change.

## Administration

The Fire Department's Administrative Division includes the Fire Chief, Deputy Fire Chief, three Battalion Chiefs and one Executive Assistant. This division is responsible for day-to-day operations, budget planning, administration, staffing, review of policies and procedures, creating efficiencies and identifying short- and long-term goals. In 2018, the Insurance Service Office (ISO) representative came to investigate the fire department resources in order to update the current business insurance rating. Some specifics ISO measured was the city's water supply, location of fire hydrants and fire department response times.

In 2018, the Department had four retirements along with four new hires. The new hires will experience rigorous daily training that will bring them to a minimum standard during their probationary period.

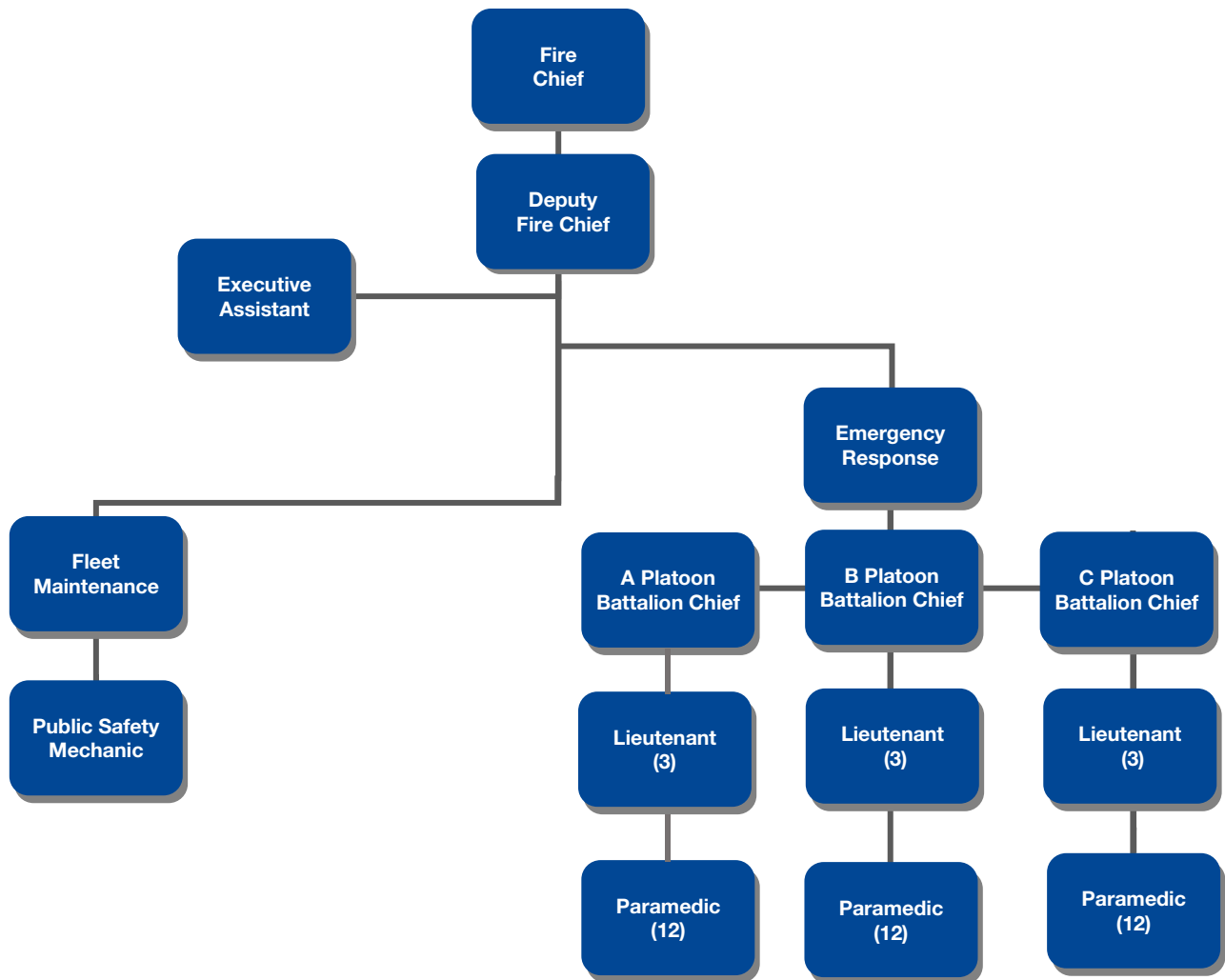
## Firefighter/Paramedics

The Fire Suppression and Emergency Medical Services Division includes 50 sworn members, who are cross-trained as firefighter/paramedics. Cross-training personnel with different disciplines creates efficiencies in operations and provides a workforce that is interchangeable. The goal of the Division is to provide safe, effective and efficient fire and rescue services, utilizing available resources and to develop training programs based on the needs of the Department and the City. The goal of the Division is to provide the citizens of Highland Park with a quality emergency medical program that utilizes advanced life support training and equipment to deliver medical care.

In 2018, Department members were recertified in advanced cardiac life support and completed more than 240 hours of fire training per member.



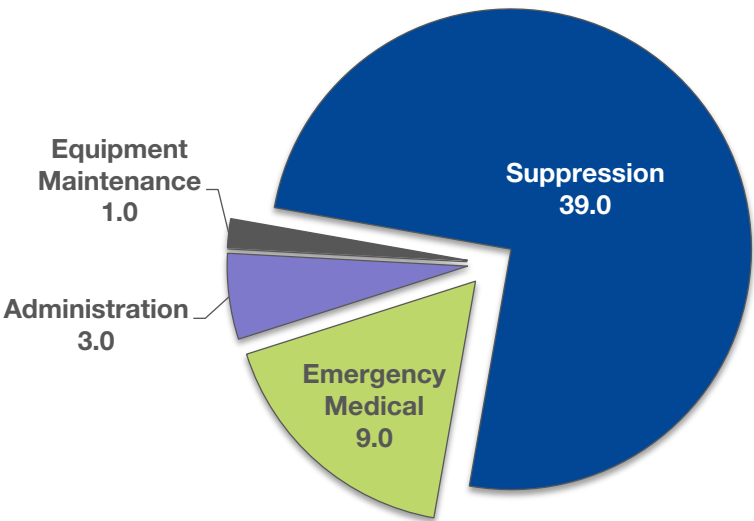
# FIRE DEPARTMENT ORGANIZATIONAL CHART



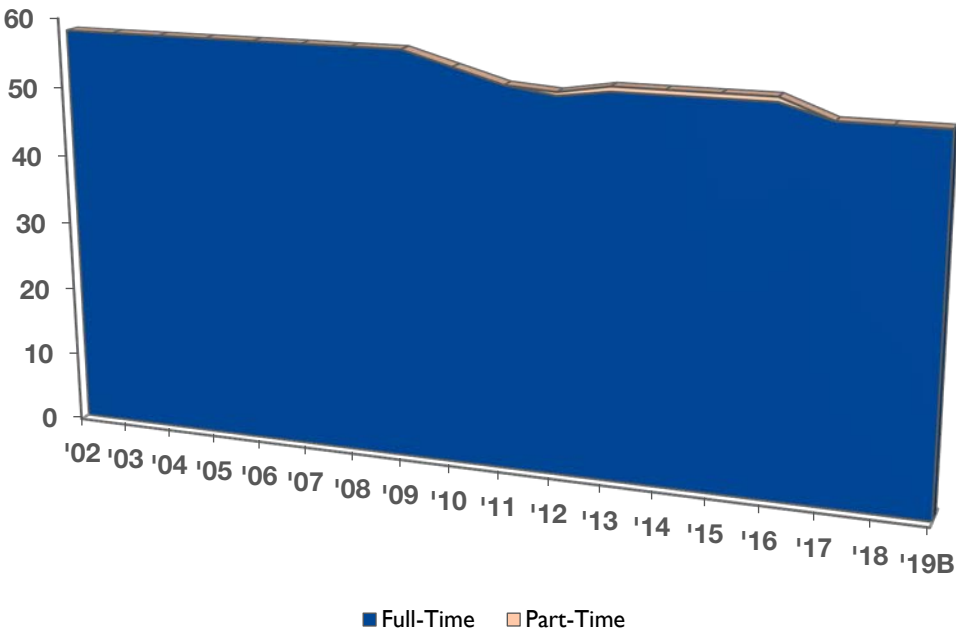
# FIRE DEPARTMENT PERSONNEL



Full-time Equivalent by Functional Area

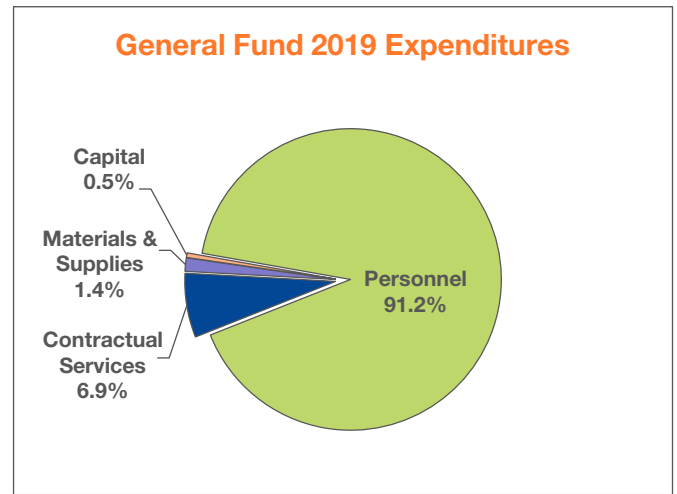
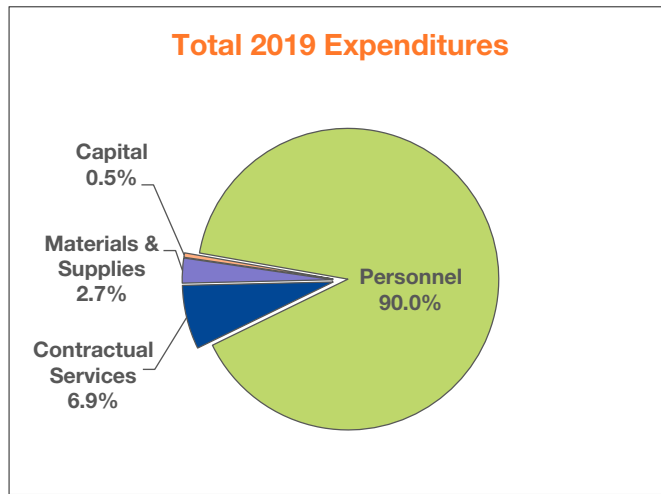


Personnel History



# FIRE DEPARTMENT

## DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
						Dollar	Percent
Administration	182	627,400	652,700	695,200	637,100	(58,100)	-8.4%
Emergency Medical Services	183	193,000	165,200	163,900	138,900	(25,000)	-15.3%
Fire Prevention Bureau		400					
Fire Suppression and Training	184	6,456,700	6,278,700	6,175,900	6,416,300	240,400	3.9%
<b>Total General Fund</b>		<b>7,277,400</b>	<b>7,096,600</b>	<b>7,035,100</b>	<b>7,192,300</b>	<b>157,200</b>	<b>2.2%</b>
Equip. Maint. & Replacement	345	456,200	244,700	236,400	237,000	600	0.3%
<b>Total Internal Service Funds</b>		<b>456,200</b>	<b>244,700</b>	<b>236,400</b>	<b>237,000</b>	<b>600</b>	<b>0.3%</b>
<b>Total All Funds</b>		<b>7,733,600</b>	<b>7,341,200</b>	<b>7,271,500</b>	<b>7,429,300</b>	<b>157,800</b>	<b>2.2%</b>

### Notable Budget Variances:

1. All Divisions - personnel changes related to union contracts, compensation plan and insurance; decrease in IT charges consistent with Equipment Fund cost changes.
2. The Fire Prevention Bureau was transferred into the Community Development Building Division during 2016.

See Glossary of Terms and Funds in the Appendix.

# FIRE DEPARTMENT PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2017 Actual	2018 Estimate	2019 Target
Public Safety	Respond to fire emergency calls under 6 min, 30 sec. of the call	The City monitors number & type of emergency calls. Public safety responders shall respond within 7 min & strive to be on-site under 6 min, 30 sec.	90% 2,589	88% 2,612	90% 2,650
	Respond to emergency medical calls under 6 min, 30 sec.	Respond to emergency medical calls under 6 min, 30 sec.	87% 2,589	87% 2,600	90% 2,650
Public Safety & Community Vibrancy	Assess and enhance public and fire prevention education efforts	Attend special events in HP and Highwood to provide public education information	Yes 3,516	Yes 3,750	Yes 3,900
		Coordinate and promote education and safety classes for the public (CPR/AED, Citizens Fire Academy et al)	Yes 117	Yes 90	Yes 125
Community Vibrancy	Ensure City residents are supported by responsive and effective Fire Department operations	Percentage of residents responding positively regarding satisfaction from Fire services	Yes 97%	Yes 98%	Yes 98%



## **OPERATIONAL PLAN**

The Department was rated by the Insurance Services Organization (ISO) in 2012 and received a rating of three. These ratings are based on three criteria: receiving and handling fire alarms, fire department operations and water supply infrastructure. The Department is currently at ISO rating 2. In 2018, the Department resubmitted an application in an effort to obtain an improved rating, given the recent completion of pre-plans for commercial and multi-occupancy buildings in Highland Park. ISO ratings are based on a 1-10 scale, which correlates to statistical information on risk. An ISO rating of 10 is high risk and conversely an ISO rating of 1 is low risk.

The Department will update its 2019 Strategic Plan to reflect the Accreditation visit recommendations in an effort to maintain efficiency.

The Department will continuously monitor calls in Highland Park and Highwood to evaluate response times and community needs. The Department prides itself on providing a high level of customer service to its response districts. The City of Highwood, similar to Highland Park, benefits from annual fire inspections, public education, and community involvement.

The Department will continue to promote fire safety during Fire Prevention Week. In 2019, the Department will again combine the pancake breakfast with an open house, in an effort to maximize attendance and be more fiscally responsible. This is an excellent opportunity to promote fire safety through a variety of live demonstrations and displays. The Department's goal is to help reduce the annual national average of 3,000 fire related deaths and 21,000 fire related injuries nationally.

## **INFRASTRUCTURE INVESTMENT PLAN**

Partnering with the City Manager's Office, Public Works, Community Development and the Finance Department, staff will assess station options, future needs and costs of replacing the existing Ravinia Fire station due to the age of the facility and limited apparatus space. In 2020, the City will initiate an engineering study for the new fire station. The City will pursue development of the station consistent with the City's ten-year capital improvement program.

The Department will continue evaluating future needs and upgrades to the Department's training campus. Many existing structures at the campus are over forty years old. In 2018, repairs to the concrete stairways, door frames and window apparatus were completed.

The Department will continue to purchase Cardiac/Defibrillation machines that are capable of sending 12-lead EKG's wirelessly to the hospital, and also measure breathing patterns (Capnography) that will advise paramedics of any additional treatments patients may need. The City currently has four of these machines. The Department proposes to continue purchasing one machine each year to update the Advanced Life Support Engine's older models.

## **PERSONNEL PLAN**

In 2019, the Department will work towards certifying all members in Fire Apparatus Engineering, Vehicle Machinery Operations, and with the military at Fort Sheridan on Active Shooter training.

The Training Division will continue to give advanced training and certifications to City paramedics, exceeding state requirements. City paramedics are certified in Advanced Cardiac Life Support and Pediatric Advanced Life Support every other year.

The Department will continue working with the Fire/Police Commission and Human Resources to keep current active lists for all positions, preparing for future vacancies.

In 2019, the Department will continue to offer a Citizens Fire Academy (CFA). The CFA enables citizens to experience classroom and hands-on training and exercises covering all facets of fire response and emergency medical services in a ten-week time frame.

# FIRE DEPARTMENT ADMINISTRATION



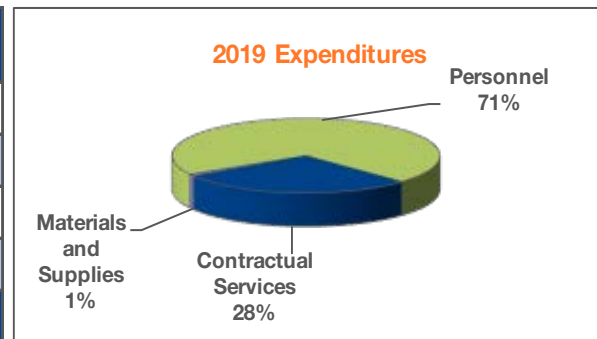
Account Code: 111.04.019

Budgeted Full-time Equivalent Positions: 3.0

## PURPOSE

The Fire Department's Administrative Division consists of the Fire Chief, Deputy Fire Chief and an Executive Assistant. These individuals are responsible for the general administration of the Fire Department, as well as strategic planning, staffing and managing the budget process and expenditures, preparing policies and operating procedures and identifying short- and long-term Departmental goals. The Division works with internal and external organizations to accomplish its goals.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	429,400	447,100	494,100	450,200
Contractual Services	183,200	199,300	195,700	181,400
Materials and Supplies	14,900	6,300	5,500	5,500
Capital	-	-	-	-
<b>TOTAL</b>	<b>627,400</b>	<b>652,700</b>	<b>695,200</b>	<b>637,100</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Partnered with the City Manager and Human Resources to negotiate a Firefighters' collective bargaining agreement which expired on December 31, 2018. <sup>P</sup>
- Completed a needs assessment for a new Ravinia Fire Station to determine the future build scope, with build expected in year 2021, per the City's 10-Year Capital Improvement Program. <sup>P,C</sup>
- Updated the Fire Department Five-Year Strategic Plan, Annual Report and Standards of Response Coverage document. <sup>P</sup>
- Submitted annual compliance report to the Center for Public Safety Excellence. <sup>P</sup>
- Partnered with Human Resources and the Board of Fire and Police Commissioners, to conduct a testing process and establish a new Fire Lieutenant Eligibility list. <sup>P</sup>
- Updated the Fire Department succession plan. <sup>P</sup>

## 2019 OBJECTIVES

- Staff will review and update intergovernmental agreements with Auto and Mutual Aid Companies by the end of the first quarter. <sup>F</sup>
- The Department will analyze Highland call statistics to ensure that response times and service levels are adequate throughout the year. <sup>P</sup>
- The Department will conduct its fourth Citizens Fire Academy in the fourth quarter. <sup>C</sup>
- The Department will continue community outreach through various programs throughout the year such as the annual Pancake Breakfast/Open House, Blood Donation Drives, CPR instruction, Citizen Fire Academy, Smoke Detector and Battery installations, Blood Pressure checks and Station Tours. <sup>C</sup>
- Form committee to replace 23 year old ladder truck throughout the year. <sup>I</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# FIRE DEPARTMENT EMERGENCY MEDICAL SERVICES



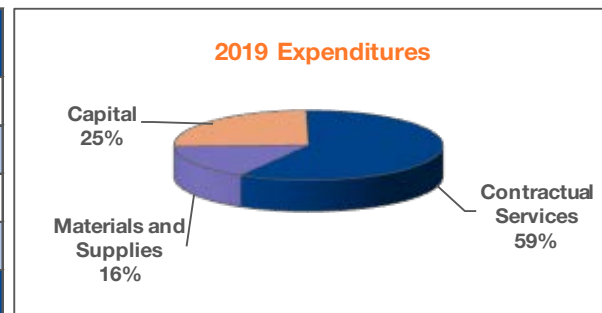
Account Code: 111.04.020

Budgeted Full-time Equivalent Positions: 9

## PURPOSE

Emergency Medical Services is responsible for the operation of two front-line and one reserve paramedic ambulances. Medical equipment and services are provided by two paramedic-equipped and staffed fire engines, one paramedic-equipped and staffed pumper-squad and one paramedic-equipped and staffed quint aerial ladder truck. Funds for instructors, classes, mandatory meetings, continuing education and training to maintain certifications among Emergency Medical Technicians and Paramedic personnel are provided for in this division. The public Cardio-Pulmonary Resuscitation/Automated External Defibrillator (CPR/AED) training program is also included in this division.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	136,300	78,600	78,100	81,500
Materials and Supplies	24,000	25,600	24,800	22,400
Capital	32,700	61,000	61,000	35,000
<b>TOTAL</b>	<b>193,000</b>	<b>165,200</b>	<b>163,900</b>	<b>138,900</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Responded to 2,632 emergency medical calls throughout the year. <sup>P</sup>
- Replaced one Cardiac Defibrillator as part of the Department's equipment replacement program. <sup>P</sup>
- All paramedics received re-certification in Advanced Cardiac Life Support (ACLS).<sup>P</sup>
- Transitioned to multiple pieces of equipment that are disposable for patients in order to minimize the risk of personnel being infected by potentially infectious materials. <sup>P</sup>
- All ambulances have been converted to the Striker power lift cots that provide safety for both our first responders as well as our patients. <sup>I</sup>
- Purchased two portable hands free CPR machines that will deliver effective compressions to patients in cardiac arrest. <sup>P, I</sup>
- Incorporated Capnography as a treatment for respiratory patients. <sup>P</sup>

## 2019 OBJECTIVES

- Procure Emergency Services Organization (ESO) software by the end of the first quarter to increase efficiencies in billing and state reporting. <sup>F</sup>
- Paramedics will be re-certified by the end of the first quarter in Pediatric Advanced Life Support (PALS). <sup>P</sup>
- Complete paramedic training utilizing an advanced obstacle course in airway and trauma with multiple scenarios to sharpen the skills of prehospital providers by the end of the fourth quarter. <sup>P</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# FIRE DEPARTMENT

## FIRE SUPPRESSION AND TRAINING



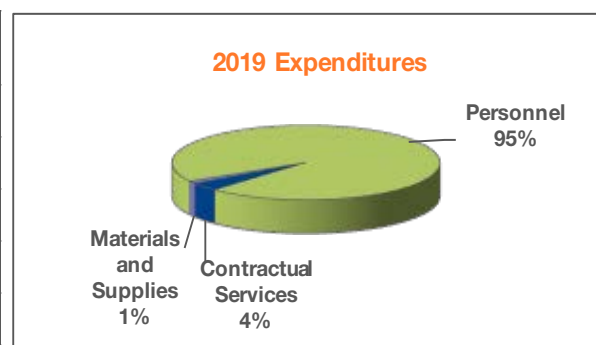
Account Code: 111.04.022

Budgeted Full-time Equivalent Positions: 39.0

### PURPOSE

The Fire Suppression and Training Division is responsible for making Firefighters proficient through instruction and hands-on practice in the operation of equipment that is expected to be used in the performance of assigned duties. Several undertakings within the Fire Department involve demands received for fires, rescues, residential and industrial emergencies, while providing the public with general aid from smoke scares to carbon monoxide incidents. The Division utilizes two front-line engines, a ladder truck, a squad, a dive-rescue van and boat, and a command vehicle, with additional reserve equipment. This Division includes funds for staff training, including classes and drill sessions at the Department's training campus, at City Fire Stations, and at sites outside of Highland Park. The Department plans and participates in training simulations with member departments of the Mutual Aid Box Alarm System (MABAS) Division 3 and the Lake County Fire Department's Quad 4.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	5,988,400	5,963,400	5,873,700	6,110,100
Contractual Services	413,700	246,000	241,900	231,400
Materials and Supplies	54,600	69,300	60,300	74,800
Capital	-	-	-	-
<b>TOTAL</b>	<b>6,456,700</b>	<b>6,278,700</b>	<b>6,175,900</b>	<b>6,416,300</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Completed building pre-plans in Highland Park and Highwood. <sup>F</sup>
- Sent three personnel to Vehicle and Machinery Technician courses for Train-the-Trainer. <sup>P</sup>
- Attained 30 State Fire Marshal certifications from Chief Fire Officer to Basic Firefighter. <sup>P</sup>
- Compiled more than 16,200 training hours comprised of events from 355 competencies. <sup>P</sup>
- Participated with multi-jurisdictional agencies in terrorism response drill. <sup>P</sup>
- Participated and hosted five live fire multi-company, multi-organizational and multi-departmental drills. <sup>P</sup>

### 2019 OBJECTIVES

- Partner with the Police Department in developing active shooter response guidelines, while continuing department certification in Rapid Deployment, by the end of the second quarter. <sup>P</sup>
- Two Lieutenants will complete Fire Service Safety Officer Class, for certification, from the Office of the State Fire Marshal, by the end of the second quarter. <sup>P</sup>
- Two Lieutenants will complete Hazardous Materials Incident Command Class, for certification, from the Office of the State Fire Marshal, by the end of the second quarter. <sup>P</sup>
- Certify four sworn personnel to the level of Fire Officer I, by the end of the third quarter. <sup>P</sup>
- Certify four sworn personnel to the level of Fire Officer II, by the end of the third quarter. <sup>P</sup>
- Certify all sworn personnel to the level of Advanced Firefighter Technician, by the end of the fourth quarter. <sup>P</sup>
- Continue the in-house program for company officer development involving sworn personnel who desire to achieve the next rank or acting status for that rank, by the end of the fourth quarter. <sup>P</sup>
- Maintain over 16,000 training hours by sworn personnel in all competencies, by the end of the fourth quarter. <sup>P</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# FIRE DEPARTMENT EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.019 Fire Administration</b>				
111.04.019.5101 Full Time Labor	361,100	378,300	424,600	383,900
111.04.019.5201 FICA	4,700	4,900	4,900	5,000
111.04.019.5202 Medicare	5,200	5,500	6,200	5,600
111.04.019.5203 IMRF	7,400	7,500	7,500	4,700
111.04.019.5206 PPO Health/Dental Plan	50,200	51,000	51,000	51,000
111.04.019.5209 Life Insurance	800			
111.04.019.6201 Professional Development	1,200	2,200	2,000	2,200
111.04.019.6202 Membership Dues	8,000	8,400	8,400	8,400
111.04.019.6203 Postage	100	200	200	200
111.04.019.6205 Photo & Printing	800	900	900	900
111.04.019.6206 Receptions & Ceremonials	700	2,300	1,500	1,500
111.04.019.6211 Employee Appreciation	600	600	600	700
111.04.019.6212 Education & Training	200	2,200	2,200	1,300
111.04.019.6215 Repairs		400	400	400
111.04.019.6216 Maintenance of Equipment	34,200	26,900	24,900	26,900
111.04.019.6304 Utilities - Telephone		200		
111.04.019.6305 Utilities - Mobile Phones	2,500	3,500	3,000	3,500
111.04.019.6404 Equipment Charges	16,200	8,600	8,600	10,800
111.04.019.6405 IT Charges	118,700	143,000	143,000	124,800
111.04.019.6501 Supplies - Books & Periodicals	300	300	300	300
111.04.019.6502 Supplies - Office	1,900	2,500	2,500	2,500
111.04.019.6512 Supplies - Department	300	300	300	300
111.04.019.6513 Business Expenses	12,100	2,000	2,000	2,000
111.04.019.6604 Furnishings & Small Equipment	300	600	400	400
111.04.019.6606 Computer Software & Hardware		600		
<b>Total Fire Administration</b>	<b>627,400</b>	<b>652,700</b>	<b>695,200</b>	<b>637,100</b>
<b>111.020 Fire Emergency Medical</b>				
111.04.020.6106 Professional Services - Medical	19,800	19,800	19,800	19,800
111.04.020.6212 Education & Training	10,200	11,600	11,400	10,600
111.04.020.6215 Repairs	1,000	1,000	1,000	300
111.04.020.6216 Maintenance of Equipment	1,500	1,800	1,500	2,000
111.04.020.6404 Equipment Charges	103,800	44,400	44,400	48,800
111.04.020.6501 Supplies - Books & Periodicals	2,000	2,000	2,000	1,500
111.04.020.6503 Supplies - Clothing	600	700	700	700
111.04.020.6507 Supplies - Chemicals	2,000	2,000	2,000	2,000
111.04.020.6508 Supplies - Medical & Lab	12,200	12,500	12,500	12,500
111.04.020.6510 Supplies - Small Tools	1,400	1,500	1,400	1,000
111.04.020.6512 Supplies - Department	1,600	1,700	1,700	1,700
111.04.020.6604 Furnishings & Small Equipment	4,300	5,200	4,500	3,000
111.04.020.7104 Machinery & Equipment	32,700	61,000	61,000	35,000
<b>Total Fire Emergency Medical</b>	<b>193,000</b>	<b>165,200</b>	<b>163,900</b>	<b>138,900</b>
<b>111.021 Fire Prevention and Education</b>				
111.04.021.6203 Postage	400			
<b>Total Fire Prevention and Education</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>

# FIRE DEPARTMENT EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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## 111.022 Fire Suppression and Training

111.04.022.5101 Full Time Labor	4,792,900	4,808,600	4,720,300	4,944,600
111.04.022.5103 Over Time Labor	309,000	265,200	265,200	273,800
111.04.022.5202 Medicare	70,500	73,600	72,300	75,700
111.04.022.5206 PPO Health/Dental Plan	805,200	816,000	816,000	816,000
111.04.022.5209 Life Insurance	10,800			
111.04.022.6107 Professional Services -Other	1,600	2,000	1,900	2,000
111.04.022.6202 Membership Dues	8,300	8,700	8,500	10,000
111.04.022.6209 Laundry & Uniforms		800	800	800
111.04.022.6212 Education & Training	26,600	24,800	24,000	23,000
111.04.022.6216 Maintenance of Equipment	15,700	18,000	15,000	18,000
111.04.022.6304 Utilities - Telephone		100	100	100
111.04.022.6404 Equipment Charges	361,500	191,700	191,700	177,500
111.04.022.6501 Supplies - Books & Periodicals	800	1,600	500	1,600
111.04.022.6503 Supplies - Clothing	39,600	43,100	40,000	43,100
111.04.022.6504 Supplies - Repairs	200	3,300	300	3,300
111.04.022.6505 Supplies - Maintenance	300	300	300	300
111.04.022.6507 Supplies - Chemicals	1,000	1,000	1,000	1,800
111.04.022.6510 Supplies - Small Tools	3,800	3,900	3,900	4,200
111.04.022.6512 Supplies - Department	6,700	11,400	10,000	15,400
111.04.022.6604 Furnishings & Small Equipment	2,200	4,900	4,400	5,400
<b>Total Fire Suppression and Training</b>	<b>6,456,700</b>	<b>6,278,700</b>	<b>6,175,900</b>	<b>6,416,300</b>

<b>General Fund Total for Fire Department</b>	<b>7,277,400</b>	<b>7,096,600</b>	<b>7,035,100</b>	<b>7,192,300</b>
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## 222.089 Fire Equipment Maintenance

222.04.089.5101 Full Time Labor	90,300	92,400	92,100	95,500
222.04.089.5103 Over Time Labor	600	700	700	800
222.04.089.5201 FICA	5,400	5,800	5,800	6,000
222.04.089.5202 Medicare	1,300	1,400	1,300	1,400
222.04.089.5203 IMRF	2,600	8,800	8,800	5,600
222.04.089.5206 PPO Health/Dental Plan	16,800	17,000	17,000	17,000
222.04.089.5209 Life Insurance	200			
222.04.089.6107 Professional Services -Other	300	600	600	600
222.04.089.6212 Education & Training	400	400	400	400
222.04.089.6215 Repairs	10,800	10,000	10,000	10,000
222.04.089.6216 Maintenance of Equipment	4,200	4,300	4,300	4,500
222.04.089.6501 Supplies - Books & Periodicals		100	100	100
222.04.089.6503 Supplies - Clothing	(100)	200	200	200
222.04.089.6510 Supplies - Small Tools		100	100	100
222.04.089.6512 Supplies - Department	38,700	45,000	45,000	45,000
222.04.089.6514 Gas, Oil & Anti-Freeze	41,600	57,900	50,000	50,000
222.04.090.7104 Machinery & Equipment	243,000			-
<b>Total Fire Equipment Maintenance</b>	<b>456,200</b>	<b>244,700</b>	<b>236,400</b>	<b>237,000</b>

<b>Fire Department Total All Funds</b>	<b>7,733,600</b>	<b>7,341,200</b>	<b>7,271,500</b>	<b>7,429,300</b>
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# COMMUNITY DEVELOPMENT

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# COMMUNITY DEVELOPMENT OVERVIEW



The Community Development Department consists of two divisions that provide regulatory, planning, and program management services related to land use development and housing. Through its Building Division, the Department enforces ordinances establishing minimum requirements for building construction, zoning and property maintenance. The ordinances safeguard public health, safety and general welfare by ensuring proper structural integrity, means of egress, sanitation, drainage, light, ventilation, energy conservation, and safety from fire and other hazards. Through its Planning Division, the Department advises the Historic Preservation Commission, Housing Commission, Natural Resources Advisory Group, Plan and Design Commission and the Zoning Board of Appeals regarding discretionary land use considerations, program administration and related policy matters.

## Development Assistance

The Department's customer service operations provide walk-up and phone service to customers regarding construction permits and Commission application requirements. Friendly, knowledgeable staff are available to assist customers throughout the development process from concept to construction. Professional customer service personnel explain application requirements and Commission review processes through helpful one-on-one interactions with customers.

Plans Examiners, Building Inspectors and Planners meet as a team with applicants to resolve complex development issues and provide guidance. Pre-construction meetings are used to communicate inspection protocols and construction requirements. Planners hold interdepartmental development meetings to assist applicants through the Board and Commission review process by providing valuable insights into development impact mitigation, site planning and urban design.

## Plan Review, Inspection and Enforcement Services

Over the past year<sup>1</sup>, the Building Division reviewed plans and issued 4,229 permits involving a wide range of construction activity, including the completion of the Audi dealership redevelopment major projects; the Highland Park Theater Redevelopment; the Emergency Ward phase of the Highland Park Hospital's \$75M project; the Capital Senior Housing 86-suite development; a 30 unit, mixed-use project at 515 Roger Williams; a 26-unit, four-story multi-family building at 815 Laurel; and an eight-unit, condominium at 1645 McGovern Street.

The number of non-fire prevention-related inspections was down 4.7% to 11,760, year-over-year, as several large complex projects concluded. The previous year August, 2016 – July, 2017 reporting cycle posted more than 12,500 inspections, representing a recent high, which was driven by a number of large complex projects simultaneously under construction, including Porsche, McGovern House, Laurel Court II Phase 1 and a major phase of the hospital's renovation and expansion.

### BY THE NUMBERS

The Building Division's front-line customer service staff responded to 84 customer calls and 31 customer visits per day on average. In Aug. 2017, the front counter served on average 42 walk-in customers each day with a single day high of 72 walk-ins.

The Planning Division authored 124 technical reports for public meetings during the past year.

### BY THE NUMBERS

The Building Division issued 4,229 permits and completed a total of 11,760 inspections, and 1,263 life safety inspections during the 12 months ended July 2018.

<sup>1</sup> August 2017 through July 2018



## Commission Support Services

The Planning Division provides administrative, analytic and clerical support to the Historic Preservation Commission, Housing Commission, Plan and Design Commission and the Zoning Board of Appeals.<sup>2</sup> In this capacity, the Division processes, reviews and makes recommendations regarding planned developments, zoning amendments, special use permits, variances, certificates of appropriateness, subdivisions and other significant land use, policy and programmatic matters that come before these Commissions for consideration. The Division coordinates an interdepartmental team of staff to ensure that development projects meet City regulations for all matters that come before a commission. Over the past year, the Division produced and presented 124 detailed reports regarding development considerations at 67 commission meetings.

## Policy Development and Analysis

The Planning Division researches and develops policy recommendations related to land use, historic preservation and housing. A highlight of this year's policy work is the multi-year comprehensive review of the potential impact of the City's affordable housing program's inclusionary housing regulation on residential development. Other policy development includes an analysis of experiential uses and other zoning code matters; amendments to the subdivision ordinance, sign code; and recommendations regarding the City's business use tables in key commercial districts.

## Program Administration

The City's Affordable Housing Program consists of several elements: the provision of subsidized housing for seniors and families; funding affordable housing development through grants from the City's Affordable Housing Trust Fund; and administering the City's inclusionary housing zoning regulations that require privately owned affordable units as part of market rate development projects throughout the city. The Planning Division and Housing Commission administer the operation of 167 affordable rental units that serve seniors and families through four non-profit housing associations<sup>3</sup>. The Planning Division also works closely with Community Partners for Affordable Housing (CPAH) to perform yearly tenant income verifications and new tenant eligibility evaluations.

Since 2003, the City's affordable housing program has leveraged the development of 56 privately-owned affordable units through grants to its non-profit affordable housing partner, CPAH. CPAH is then able to leverage additional resources from private and public sources including Lake County, the State of Illinois and the Federal government to purchase, repair and develop units that will remain affordable in perpetuity.

The Planning Division administers the City's housing regulations that require the creation of affordable housing units as part of private developments throughout the city. Since policy inception, four affordable ownership units and 15 rental units have been developed within otherwise market-rate developments. The City has the commitment

### COMMUNITY DEVELOPMENT IMPACT

The Department strengthened interdivisional coordination by conducting internal approval briefings with Planning, Building, Engineering, Forestry, Fire, and other units. These briefings improve staff readiness to assist the development community and help ensure the efficient and effective delivery of the City's development services.

### COMMUNITY DEVELOPMENT IMPACT

The City leverages additional resources through its grant making for affordable housing. This year, the City leveraged additional resources through the use of tax credit financing by its grantee partner Community Partners for Affordable Housing.

<sup>2</sup> Planning staff, in partnership with Public Works Engr., advise the Natural Resources Advisory Group on regulatory matters.

<sup>3</sup> Peers, Ravinia, Sunset Woods and Walnut.

# COMMUNITY DEVELOPMENT OVERVIEW



for another 13 units<sup>4</sup> within market-rate projects currently under construction, or approved through the planned development process. These units, along with scattered site units created through the City's housing partner CPAH, contribute to the City's goal of increasing the number of affordable housing by 374<sup>5</sup> units to achieve the requirements of the Affordable Housing Planning and Appeals Act. The City will achieve this long-term goal through its housing requirements by which a minimum of 15%<sup>6</sup> of all new residential units must be made affordable or that developers of residential projects contribute to the Housing Trust Fund to provide the resources needed to create affordable units throughout the City.

The Building Division administers the City's rental registration program which tracks over 700 rental properties throughout the city. These registrations assist City inspectors with addressing property maintenance and life safety issues by ensuring that they can quickly reach an accountable party to resolve complaints. Registered property owners and their tenants receive important life safety and other information about City code requirements from this program's educational and informational mailings.

## Plan Implementation

The Planning Division assists with the implementation of plans such as the Ravinia District Tax Increment Financing (TIF) Plan and the City's Master Plan for the Central District. Staff updated the City's Master Plan to capture City Council's legislative initiatives since its last update in 1999. The outcome was the creation of a single, comprehensive document that is a user-friendly reference for the public, staff, businesses, developers and elected/appointed officials.

City staff developed a seven-year investment program for the downtown streetscape within the City's 10-year capital improvement program (CIP). This implementation strategy prioritizes gateway and wayfinding signage, as well as the replacement of key pieces of street furniture.

City staff developed Ravinia District 100% construction documents for street light installation and 60% streetscape plans. This next step for the Ravinia District builds on the City Council's planning work in 2017 when it approved a comprehensive infrastructure and TIF CIP action plan for the District. This work was achieved with community engagement, and the close working relationship between the City, the Ravinia Business District Association (RBDA) and the Ravinia Neighbors Association (RNA). This work is part of a multi-phase long-term effort to encourage economic development within the Ravinia Business District.

### COMMUNITY DEVELOPMENT IMPACT

The Planning Division completed a final streetscape design plan for the Ravinia District, produced related 60% engineering drawings, which will help guide near-term future capital investments such as the 2020-2021 Green Bay Road roadway construction project that is scheduled to begin Phase I engineering next year.

### COMMUNITY DEVELOPMENT IMPACT

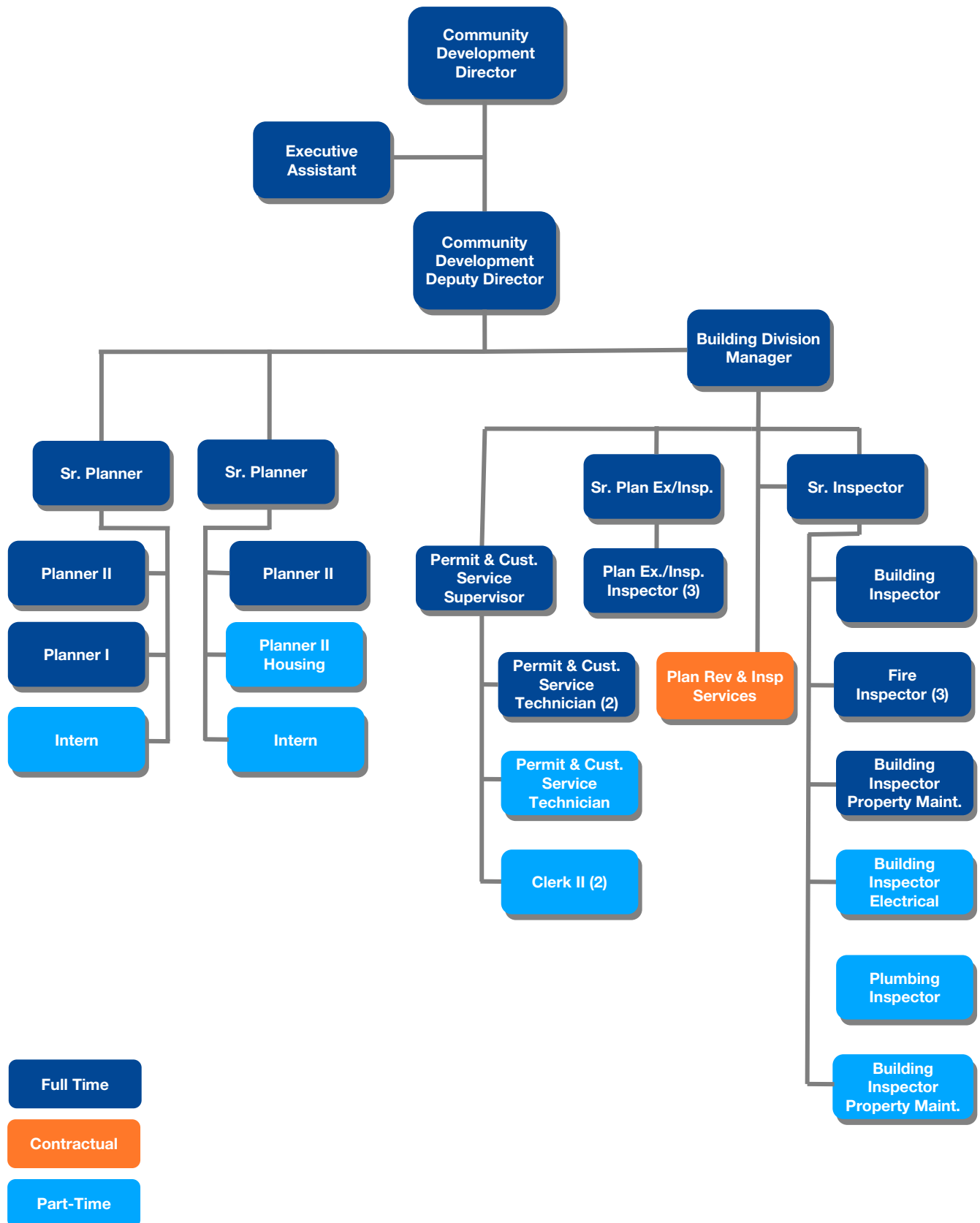
Staff completed a multi-year assessment of the City's inclusionary housing program and facilitated policy discussions with the Housing Commission and Plan & Design Commission and presented policy.

<sup>4</sup> Four ownership units: one unit in 1645 McGovern (under construction), three in the Oakwood Residences (pending construction; and nine rental units: four units at 815 Laurel (under construction), and five units at 515 Roger Williams Ave., (pending construction).

<sup>5</sup> The 374 unit goal is from the City's 2015 Update of the Affordable Housing Plan adopted by City Council on May 11, 2015. Achieving this number of units will bring the City's total proportion of housing units that are affordable to 10% as required by the Affordable Housing Planning and Appeals Act.

<sup>6</sup> The City's Inclusionary Housing Zoning Code requires 20% of units be affordable, however, after the application of density bonuses the effective rate is no less than 15%.

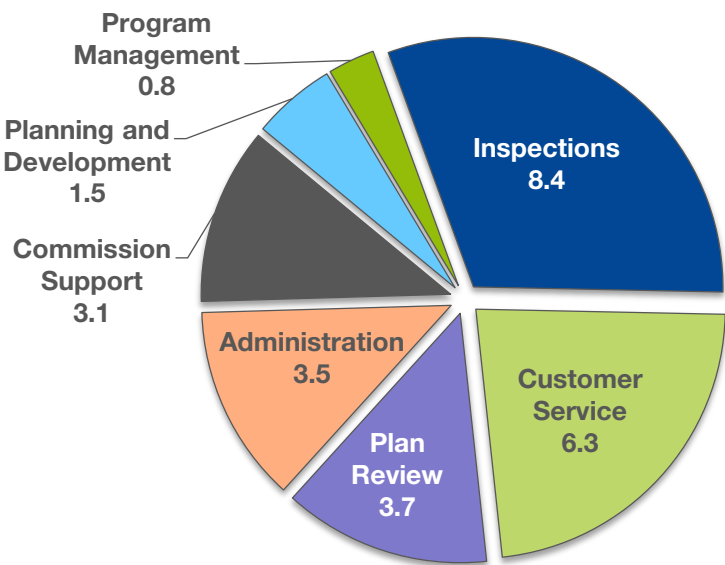
# COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



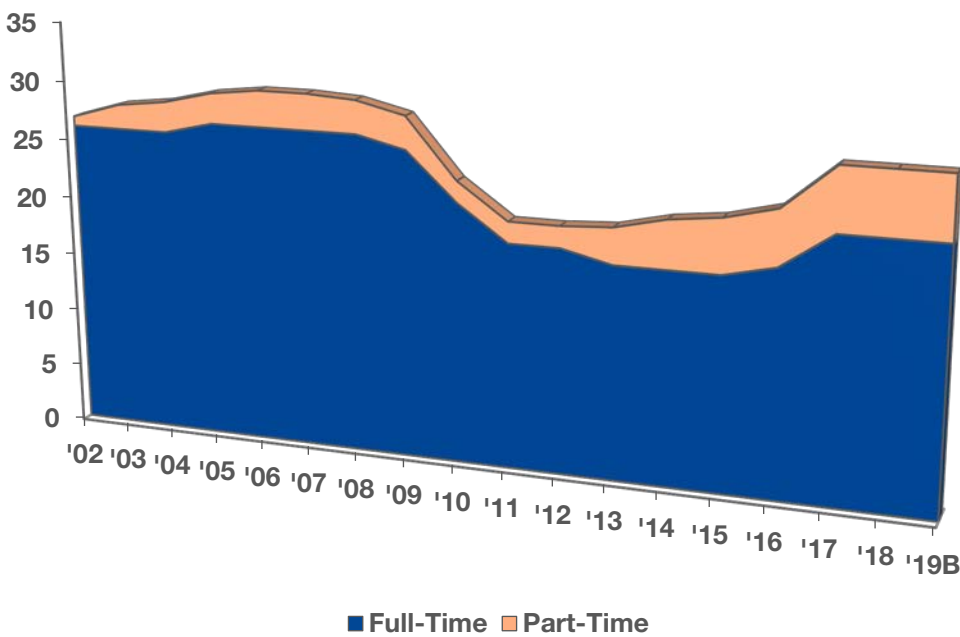
COMMUNITY DEVELOPMENT  
PERSONNEL



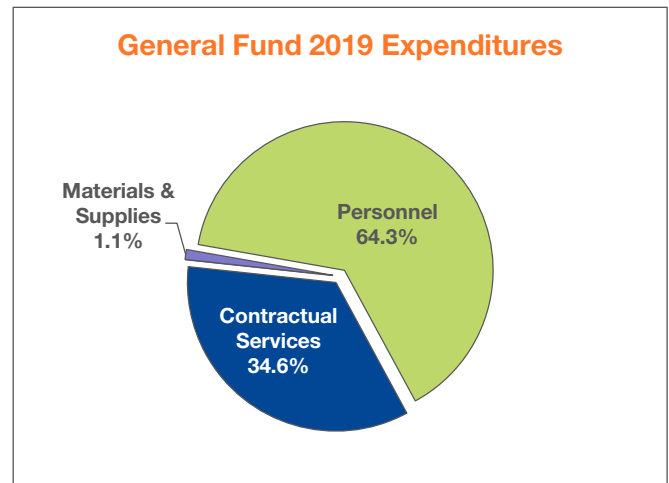
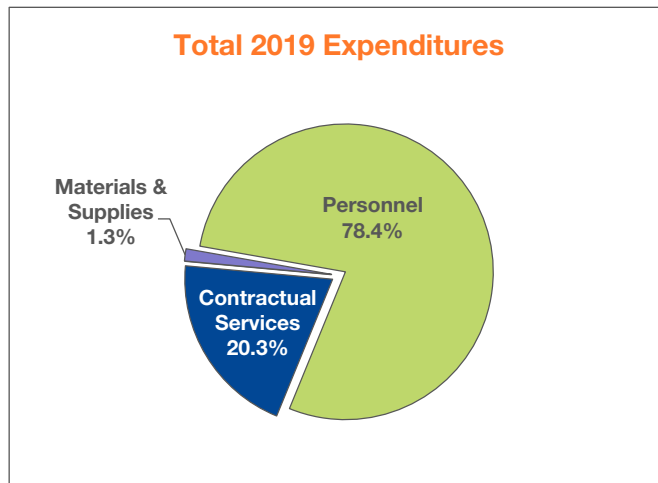
Full-time Equivalent by Functional Area



Personnel History



# COMMUNITY DEVELOPMENT DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est. Dollar	Percent
Building Division	196	2,124,000	2,351,100	2,166,800	2,336,800	170,000	7.8%
Planning Division	197	895,400	996,800	981,000	959,800	(21,200)	-2.2%
Historic Preservation Commission	226	4,100	18,900	9,000	36,500	27,500	305.6%
Housing Commission	227	7,100	8,300	8,300	8,600	300	3.6%
Plan and Design Commission	229	23,300	42,200	22,600	33,400	10,800	47.8%
Ravinia Festival Neighborhood Mtgs.	231	200	400	400		(400)	-100.0%
Zoning Board of Appeals	233	15,800	12,800	12,800	12,900	100	0.8%
<b>Total General Fund</b>		<b>3,069,900</b>	<b>3,430,400</b>	<b>3,200,900</b>	<b>3,388,100</b>	<b>187,200</b>	<b>5.8%</b>
Tax Increment Financing (TIF)	302		644,200	644,200	450,000	(194,200)	-30.1%
<b>Total Other Government Funds</b>		<b>-</b>	<b>644,200</b>	<b>644,200</b>	<b>450,000</b>	<b>(194,200)</b>	<b>-30.1%</b>
Housing Trust Fund	360	568,000	333,400	128,700	344,500	215,800	167.7%
<b>Total Fiduciary Funds</b>		<b>568,000</b>	<b>333,400</b>	<b>128,700</b>	<b>344,500</b>	<b>215,800</b>	<b>167.7%</b>
<b>Total All Funds</b>		<b>3,637,900</b>	<b>4,408,100</b>	<b>3,973,900</b>	<b>4,182,600</b>	<b>208,700</b>	<b>5.3%</b>

## Notable Budget Variances:

1. Building and Planning Divisions - personnel cost increases related to compensation plan and insurance, allocation changes of eqp. and IT charges consistent with Eqp. Fund cost and other changes as noted below.
  2. Building Division - increase in professional services, significantly archiving, net of decrease in supplies.
  3. Planning Division - decreases in professional services, postage allocation, photo and printing costs.
  4. Historic Preservation Commission – architectural / historic resource survey.
  5. Plan and Design Commission - transportation engineering consulting services and other development review-related services.
  6. TIF – decrease consistent with contract award for streetscape design and street light construction documents, then installation of street lights.
  7. Housing Trust Fund – increase consistent with the City's compensation plan, scattered site/grants, program operator's grant, anticipated temporary housing assistance and reimbursement of demolition tax per development agreement for Oakwood Residences.
  8. Bus. and Econ. Dev., Cultural Arts, Human Relations, Natural Resources and Transportation were changed from Commissions to Advisory Groups, and Ravinia Festival was changed from a Commission to a Neighborhood Meetings Group, to allow for improved resident participation, eliminating related Commissions costs.
- See Glossary of Terms and Funds in the Appendix.

# COMMUNITY DEVELOPMENT PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2017 Actual	2018 Estimate	2019 Target
Public Safety	Ensure that plans are consistent with Code and reviewed on a timely basis	Proportion of small residential / misc <sup>1</sup> plans reviewed within 7 business days	38%	54%	75%
		Proportion of Commercial and large residential plans reviewed within 15 business days	64%	87%	75%
	Ensure quality inspections are conducted consistent with Code and in a timely manner	Proportion of building inspections conducted within one business day from complaint or request	N/A <sup>2</sup>	97%	90%
		Number of Life Safety Inspections per working day per inspector	4.8 <sup>3</sup>	4.5	5.0
Community Vibrancy	Ensure timely permit issuance for complete applications	Proportion of complete applications issued a permit within 2 business days of plan review approval <sup>4</sup>	52% <sup>5</sup>	72%	90%
	Ensure residents of affordable housing developments managed by the City are satisfied with their housing	How likely is it that you would recommend this community (the housing development you live in) to a friend or family member?	60%	N/A <sup>6</sup>	60%
	Secure additional affordable housing units	Number of units (ownership / rental) obtained through grantmaking	1/0	2/0	2/0
Community Vibrancy & Public Safety	Ensure City residents are supported by responsive and effective gov't operations	Proportion of customers responding positively that they would recommend Highland Park as a place to develop to a friend or family member	74%	70%	B

<sup>1</sup> Metric is defined for 2017 actual 2018 estimate as accessory structures, deck/patios, and additions. The scope of this metric will be expanded to include additional permit-types in 2018. Note that the plan review unit was down a full-time staff member in 2017 and 2018.

<sup>2</sup> Data measured differently in FY-17 therefore comparison is not available. The 2018 est. represents data collected from Jan to Jul. for 2018.

<sup>3</sup> Fire Prevention was staffed at 33% capacity for a significant portion of the reporting year. When adjusted for that staffing level, staff achieved 4.8 inspections per day. The reported 4.5 figure in 2018 represents actual to-date data as the estimate with full-staffing this year.

<sup>4</sup> Analysis includes all single-family residential permits. The scope of this metric will be expanded to include more permit types in 2018.

<sup>5</sup> The annual number reported masks a significant mid-year improvement in 2017. It is important to note that Jan. through May this metric was 8%, but the period Jun. through Dec. it was 91%. Mid-year operational improvements and training of new personnel significantly improved performance. Note: the front desk unit was down a full-time staff member for most of the building season in 2017.

<sup>6</sup> This survey is conducted every other year.





## **OPERATIONAL PLAN**

The Department's operational plan is focused on succession planning, new personnel training, and process efficiencies to better serve the public. The department has integrated more than half of its management and supervisory team and transitioned new employees accounting for 70% of total staff. Recent hires come to the organization with a great depth of experience in local government service. The Department will benefit from the implementation of their best practice knowledge and experience.

## **INFRASTRUCTURE INVESTMENT PLAN**

The Department's long-term infrastructure plan includes investments in electronic records, telephone automation, mobile computer technology and the customization and implementation of database systems. These efforts are part of a larger strategy to reduce the time consumed performing operational tasks. The Department aims to make its current records electronic and transition to electronic application submissions over the next two years.

Electronic Records: Last year FOIA requests increased by 67% which impacts staff time allocation. In 2017 the Department converted many building and planning records into electronic form for use in the City's electronic content management system, which assists research and reduces turnaround times for various requests. The Department is now deploying ongoing operational scanning for this new record management system. These improvements will streamline the department's active construction project records as well as its project close-out and archiving processes, which will aid responsiveness to customers.

Mobile Computer Technology: The deployment of mobile computer technology improves inspector efficiency. In prior years, the Department deployed tablets with mobile connections to two inspectors as part of a pilot to assess the utility of this tool in the field. Results show time savings, particularly with regard to the inspection of water systems as the mobile access to the City's information systems aids efficiency. The Department incorporated this feedback into changes in ongoing property tracking within Code Enforcement in real-time, as well as via input into the City's enterprise resource planning (ERP) system replacement project. Increasingly, mobile inspection operations is becoming the best practice "norm" for municipalities, and equipping the Department with the necessary hardware and software to transition to such operations will be important improvements in the future.

Database System: The City's ERP system is the main tool staff use to document and track the progress of development projects. The Building Division continued to work, with Engineering, Planning and Forestry, to enhance the interdepartmental coordination related to permitting efforts. The ERP system has provided some opportunities for this information exchange, but Department personnel have also created new shared network folder structures and document templates to supplement the ERP system where it lacks functionality. These meaningful near-term improvements provide a bridge while a new ERP system with greater capabilities is being identified and evaluated.

## **PERSONNEL PLAN**

In previous years the Department began implementing a reorganization of personnel by the creation of five supervisory positions; each leading an operational unit. These five units have been solidified through recent key hires. The Department filled the Permit & Customer Service Supervisor, two Senior Planners, the Building Division Manager and Deputy Director positions. The Senior Plan Examiner and Senior Inspector vacancies were refilled in 2018. As 2019 begins, the Department will have established a leadership team that can accelerate business process, performance management system and customer service improvements.

The Department's overall strategy is to develop and maintain staffing levels sufficient to address average levels of service demand and supplement that capacity with use of overtime, surge staffing and contract services to overcome higher levels of demand during the peak building season. This same model is used to address staff shortages due to turnover, illness and time off. The Department continues to use a combination of "third party" contract services and temporary, seasonal staff to provide services to the community. This method allows the Department to supplement City personnel in a dynamic, nimble staffing system that can adjust in real-time to the demand for building permit and inspection services. The Department continues to further cross-train personnel, increasing the City's capacity to provide a variety of building and inspection services, while not increasing the total number of employees. In 2017/8 significant cross-training throughout the Department produced good results.

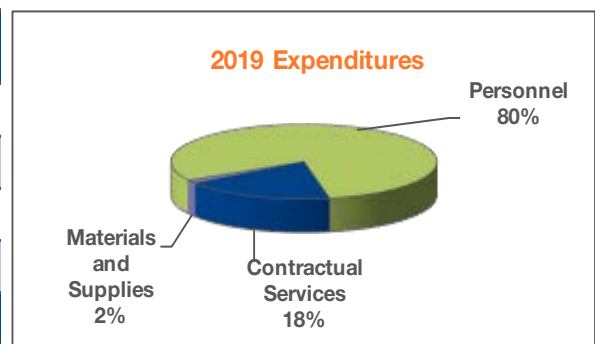
Account Code: 111.05.023

Budgeted Full-time Equivalent Positions: 19.10

## PURPOSE

The Building Division is responsible for the enforcement of City regulations establishing minimum requirements for building construction, site improvements, signs, and property maintenance. The primary purpose of these regulations is to safeguard public health, safety and general welfare. The Division reviews architectural and engineering plans for proposed projects, issuing permits, collecting permit fees and building deposits, inspecting properties for compliance, and issuing inspection reports, violation notices, citations and certificates of occupancy. The Division works closely with all City departments to ensure compliance with codes and ordinances.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	1,759,300	1,904,500	1,736,800	1,875,400
Contractual Services	338,300	404,500	387,900	426,700
Materials and Supplies	26,400	42,100	42,100	34,700
Capital	-	-	-	-
<b>TOTAL</b>	<b>2,124,000</b>	<b>2,351,100</b>	<b>2,166,800</b>	<b>2,336,800</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Issued 4,229 permits and performed 11,760 inspections in the field through various phases of construction and code enforcement activities. Averaging about 84 customer calls and 31 in-person customers per day, front-line service counter staff responded to nearly 21,000 calls and over 7,650 walk-up visits over the past year<sup>1</sup>. <sup>C</sup>
- Implemented staff reorganization and continued to improve processes and customer service, including plan review, front-line permitting services, and Fire Prevention services. Transitioned nine new staff members (47% of the Division's total FTE), including a Building Division Manager, two Plan Examiners, two Fire Inspectors, an Electrical Inspector, a Property Maintenance Inspector, a Permit & Customer Service Technician and a Clerk. <sup>F</sup>
- Amended the City's building code to the International Code Council-2018 standard. <sup>C</sup>
- Utilized contract services for temporary clerical services to address peak season construction activity. <sup>F</sup>
- Cross-trained new staff in multiple functions to provide greater customer service. <sup>C</sup>
- Continued to perform organizational assessments, document and map business processes, and implement tactical improvements to building operations, including the creation of training materials. <sup>C</sup>
- Participated in a shared inter-municipal procurement process for contract building related services to provide surge capacity and specialty services as needed. <sup>F</sup>

## 2019 OBJECTIVES

- Continue to implement customer service enhancements and process improvements. <sup>F</sup>
- Continue cross-training program in multiple functions for improved customer service and processes. <sup>F</sup>
- Register over 700 rental properties by second quarter through Rental Registration program. <sup>C</sup>
- Provide building and zoning code seminar for contractors, developers and architects by second quarter. <sup>C</sup>
- Redesign and improve the division's applications and other customer materials. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

<sup>1</sup> For the time period, Aug. 2017 thru Jul. 2018.

# COMMUNITY DEVELOPMENT PLANNING DIVISION

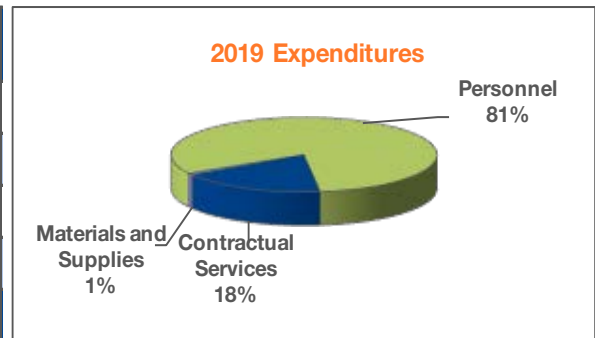


Account Code: 111.05.024  
Budgeted Full-time Equivalent Positions: 8.0

## PURPOSE

The Planning Division is primarily responsible for coordinating long-range planning, administering ordinances that preserve neighborhood character and enhance the quality of life and commercial vitality within the context of the City's Comprehensive Master Plan. The Division also educates the community about the importance of the City's historic resources and manages the City's award winning affordable housing program. Staff provides support to various City commissions.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	725,500	787,200	773,000	781,100
Contractual Services	163,800	200,300	200,100	170,700
Materials and Supplies	6,200	9,300	7,900	8,000
Capital	-	-	-	-
<b>TOTAL</b>	<b>895,400</b>	<b>996,800</b>	<b>981,000</b>	<b>959,800</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Provided ongoing support to six appointed boards and commissions. <sup>C</sup>
- Updated the City's Master Plan to reflect policy initiatives and to improve the layout of the document. <sup>C</sup>
- Researched emerging trends in downtown commercial uses and recommended amendments to the City's zoning code to accommodate additional experiential uses. <sup>C</sup>
- Completed public outreach, engineering design work and continued implementing Ravinia District streetscape plan. <sup>C</sup>
- Researched and proposed amendments to City codes related to lighting, landmark designation and demolition delays, pedestrian frontage regulations, sign regulations, the subdivision ordinance and other zoning matters. <sup>C</sup>
- Completed land and zoning considerations required to enable the 515 Roger Williams Ave. infill development. <sup>C</sup>
- Successfully managed and completed the \$1.6M Peers senior housing new window and air conditioner project. <sup>I</sup>
- Developed policy recommendations based on research and stakeholder input regarding the City's inclusionary zoning requirements. <sup>C</sup>

## 2019 OBJECTIVES

- Advise Boards and Commissions regarding land use considerations and administer related meetings. <sup>C</sup>
- Evaluate commercial/industrial zoning districts throughout the City to encourage economic growth. <sup>C</sup>
- Develop, with key stakeholders, a five-year update to the City's Bike/Walk 2030 plan. <sup>C</sup>
- Provide implementation support to the Ravinia District's streetscape program. <sup>C</sup>
- Develop a Preservation Action and Outreach Plan that guides historic resource surveys, improves historic preservation programming and enhances public education and outreach. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# COMMUNITY DEVELOPMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.023 Building</b>				
111.05.023.5101 Full Time Labor	1,060,800	1,107,300	982,000	1,164,800
111.05.023.5102 Part Time Labor	150,500	221,000	208,800	182,000
111.05.023.5103 Over Time Labor	73,700	77,000	77,000	78,900
111.05.023.5201 FICA	77,600	88,300	78,000	87,500
111.05.023.5202 Medicare	18,300	20,800	18,400	20,700
111.05.023.5203 IMRF	114,900	126,500	109,100	78,000
111.05.023.5206 PPO Health/Dental Plan	261,300	263,500	263,500	263,500
111.05.023.5209 Life Insurance	2,200			
111.05.023.6107 Professional Services -Other	206,700	230,500	222,000	227,500
111.05.023.6201 Professional Development	6,000	10,800	6,500	7,500
111.05.023.6202 Membership Dues & Licenses	500	1,400	1,100	1,100
111.05.023.6203 Postage	1,700	3,000	3,000	3,000
111.05.023.6205 Photo & Printing	2,300	3,000	3,000	3,000
111.05.023.6210 Activities Programming Costs	200	5,200	4,000	4,000
111.05.023.6211 Employee Appreciation	900	1,300	1,000	1,000
111.05.023.6216 Maintenance of Equipment		300	300	300
111.05.023.6305 Utilities - Mobile Phones	7,400	11,600	9,500	10,500
111.05.023.6404 Equipment Charges	42,500	38,800	38,800	52,600
111.05.023.6405 IT Charges	70,200	98,700	98,700	116,200
111.05.023.6501 Supplies - Books & Periodicals		8,300	8,300	1,800
111.05.023.6502 Supplies - Office	5,600	7,300	7,300	7,300
111.05.023.6503 Supplies - Clothing	400	4,000	4,000	4,000
111.05.023.6512 Supplies - Department	17,100	19,000	19,000	18,100
111.05.023.6513 Business Expenses	1,000	1,000	1,000	1,000
111.05.023.6604 Furnishings & Small Equipment	2,200	2,500	2,500	2,500
<b>Total Building</b>	<b>2,124,000</b>	<b>2,351,100</b>	<b>2,166,800</b>	<b>2,336,800</b>

<b>111.024 Planning</b>				
111.05.024.5101 Full Time Labor	505,300	547,400	535,500	558,600
111.05.024.5102 Part Time Labor	23,500	35,400	35,000	36,200
111.05.024.5103 Over Time Labor	(100)			
111.05.024.5201 FICA	31,700	35,400	34,700	35,900
111.05.024.5202 Medicare	7,500	8,500	8,300	8,600
111.05.024.5203 IMRF	47,000	50,100	49,100	31,300
111.05.024.5206 PPO Health/Dental Plan	109,500	110,500	110,500	110,500
111.05.024.5209 Life Insurance	1,000			
111.05.024.6107 Professional Services -Other	15,100	44,800	44,800	34,900
111.05.024.6201 Professional Development	4,300	9,800	9,500	7,500
111.05.024.6202 Membership Dues	4,600	6,100	6,100	6,500
111.05.024.6203 Postage	16,900	15,000	15,000	3,100
111.05.024.6205 Photo & Printing	1,100	3,500	3,500	1,000
111.05.024.6211 Employee Appreciation	100	1,000	1,000	1,000
111.05.024.6404 Equipment Charges	5,300	4,900	4,900	4,500
111.05.024.6405 IT Charges	116,400	115,300	115,300	112,300
111.05.024.6501 Supplies - Books & Periodicals	400	400	400	400
111.05.024.6502 Supplies - Office	5,500	7,000	5,500	5,500
111.05.024.6503 Supplies - Clothing			200	300

# COMMUNITY DEVELOPMENT EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.05.024.6513 Business Expenses		300	300	300
111.05.024.6604 Furnishings & Small Equipment	300	800	800	800
111.05.024.6606 Computer Software & Hardware			900	900
<b>Total Planning</b>	<b>895,400</b>	<b>996,800</b>	<b>981,000</b>	<b>959,800</b>

## 111.039 Historic Preservation Commission

111.09.039.6107 Professional Services -Other	2,400	13,200	7,100	34,200
111.09.039.6202 Membership Dues	300	400	400	400
111.09.039.6204 Advertising	100	200	200	200
111.09.039.6205 Photo & Printing	1,000	4,000	1,000	1,000
111.09.039.6212 Education & Training		400		400
111.09.039.6501 Supplies - Books & Periodicals		100	100	100
111.09.039.6513 Business Expenses	300	700	300	300
<b>Total Historic Preservation Commission</b>	<b>4,100</b>	<b>18,900</b>	<b>9,000</b>	<b>36,500</b>

## 111.040 Plan and Design Commission

111.09.040.6107 Professional Services -Other	20,700	37,800	20,000	30,000
111.09.040.6204 Advertising	2,000	2,300	2,000	2,000
111.09.040.6212 Education & Training	600	1,400	500	900
111.09.040.6501 Supplies - Books & Periodicals		200	100	200
111.09.040.6502 Supplies - Office		100		100
111.09.040.6513 Business Expenses	100	500		200
<b>Total Plan Commission</b>	<b>23,300</b>	<b>42,200</b>	<b>22,600</b>	<b>33,400</b>

## 111.041 Housing Commission

111.09.041.6107 Professional Services -Other	5,900	6,700	6,700	6,800
111.09.041.6210 Activities Programming Costs		300	300	500
111.09.041.6501 Supplies - Books & Periodicals		100	100	100
111.09.041.6513 Business Expenses	1,200	1,200	1,200	1,200
<b>Total Housing Commission</b>	<b>7,100</b>	<b>8,300</b>	<b>8,300</b>	<b>8,600</b>

## 111.045 Ravinia Festival Neighborhood Meetings

111.09.045.6204 Advertising	100	200	200	
111.09.045.6513 Business Expenses		200	200	
<b>Total Ravinia Festival Commission</b>	<b>200</b>	<b>400</b>	<b>400</b>	<b>-</b>

## 111.049 Zoning Board of Appeals

111.09.049.6107 Professional Services -Other	10,700	8,800	8,800	8,900
111.09.049.6204 Advertising	5,100	4,000	4,000	4,000
111.09.049.6513 Business Expenses		100	100	100
<b>Total Zoning Board of Appeals</b>	<b>15,800</b>	<b>12,800</b>	<b>12,800</b>	<b>12,900</b>

<b>Community Development Total General Fund</b>	<b>3,069,900</b>	<b>3,430,400</b>	<b>3,200,900</b>	<b>3,388,100</b>
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## 143 Tax Increment Financing Capital Projects

143.06.069.6107 Professional Services -Other		590,000	590,000	450,000
143.06.069.9201 Transfer to General Fund		54,200	54,200	
<b>Total Tax Increment Financing Capital Projects</b>	<b>-</b>	<b>644,200</b>	<b>644,200</b>	<b>450,000</b>

# COMMUNITY DEVELOPMENT EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>321 Housing Trust Fund</b>				
321.05.094.5102 Part Time Labor	30,500	33,300	31,300	31,200
321.05.094.5201 FICA	1,900	2,100	1,900	1,900
321.05.094.5202 Medicare	400	500	500	500
321.05.094.6210 Activities Programming Costs	535,200	297,500	95,000	310,900
<b>Total Housing Trust Fund</b>	<b>568,000</b>	<b>333,400</b>	<b>128,700</b>	<b>344,500</b>
<b>Community Development Total All Funds</b>	<b>3,637,900</b>	<b>4,408,100</b>	<b>3,973,900</b>	<b>4,182,600</b>



# PUBLIC WORKS



# PUBLIC WORKS OVERVIEW



The Public Works Department provides high quality core services to residents and businesses in an effective, efficient and professional manner. The mission of Department is to maintain, preserve and protect the City's infrastructure resources, provide assistance to residents regarding development of property, provide safe and high quality potable water to residents and external customers and provide a reliable and user-friendly public transit system. The Public Works Department is an American Public Works Association (APWA) accredited Department organized into four Divisions: the Support Services Division overseeing Administration, Recycling and Transit Sections; the Operations Division overseeing Fleet/Equipment, Facilities, Forestry, Sewer, Streets and Water Distribution Sections; the Engineering Division overseeing floodplain, steep slope zone, Development projects, and ten-year infrastructure Capital Improvement Plan; and the Water Production Division overseeing Water Treatment Plant and water reservoirs.

## Efficient and Effective Programs

In 2019, the Public Works Department will continue to deliver high quality services inclusive of maintenance of roads and bridges, watermain and sewers, parkway trees, delivery of potable drinking water, testing of City facilities for water quality, snow removal operations and bus transit services including Pace and Ravinia Festival bus services and Senior Connector bus service. The Department will continue to provide customer support and required assistance to residents and businesses of Highland Park.

### PUBLIC WORKS IMPACT

In 2018, the Forest Avenue Bridge was rebuilt using Federal and Local funds. The City received grants totaling 80% of construction costs.

## Municipal Consortium Partnership

In 2019, the Public Works Department will continue to partner with neighboring municipalities in a joint public bidding process to take advantage of economies of scale and ultimately resulting in cost savings to our residents. The Department has a simplified procurement process using online bidding to secure additional competitive bidders, and more importantly, to keep the bidding process transparent. The City also takes advantage of State and National public procurement agencies to purchase goods at discounted prices.

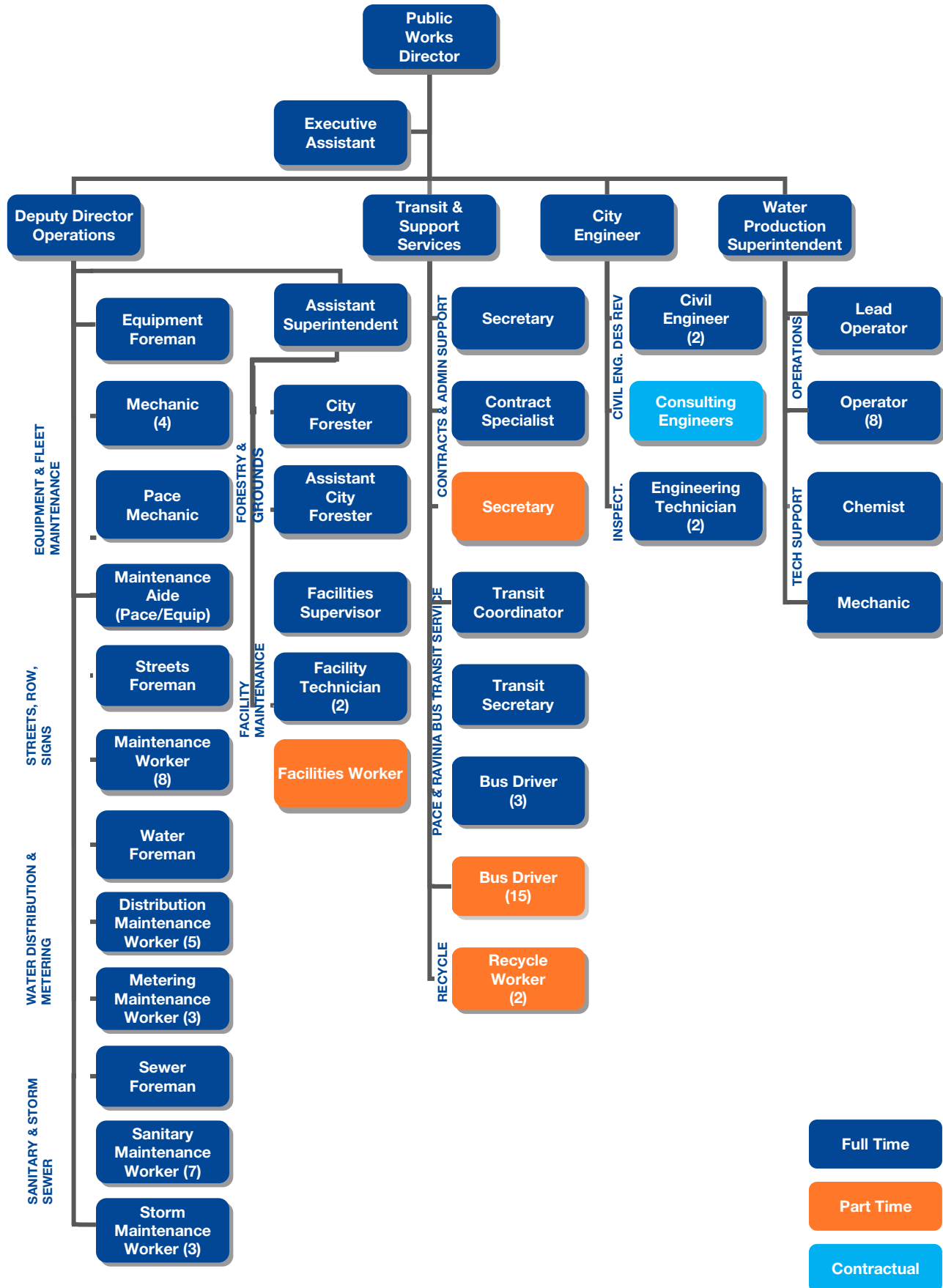
## Infrastructure Grants

In 2019, the Public Works Department will continue pursuing grants to supplement local funds for repair and replacement of the City's core infrastructure. The City has secured multiple grants for LED conversions, bridge replacement, the BikeWalk HP2030 plan and building mechanical units.

### PUBLIC WORKS BY THE NUMBERS

In 2018, following an aggressive tree planting program, the City replanted approximately 575 parkway trees, replacing trees lost due to EAB infestation.

# PUBLIC WORKS ORGANIZATIONAL CHART

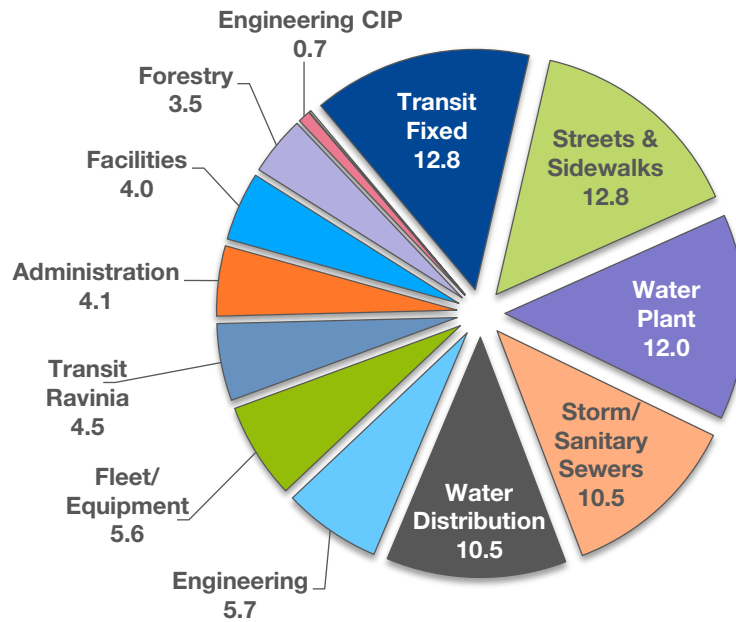




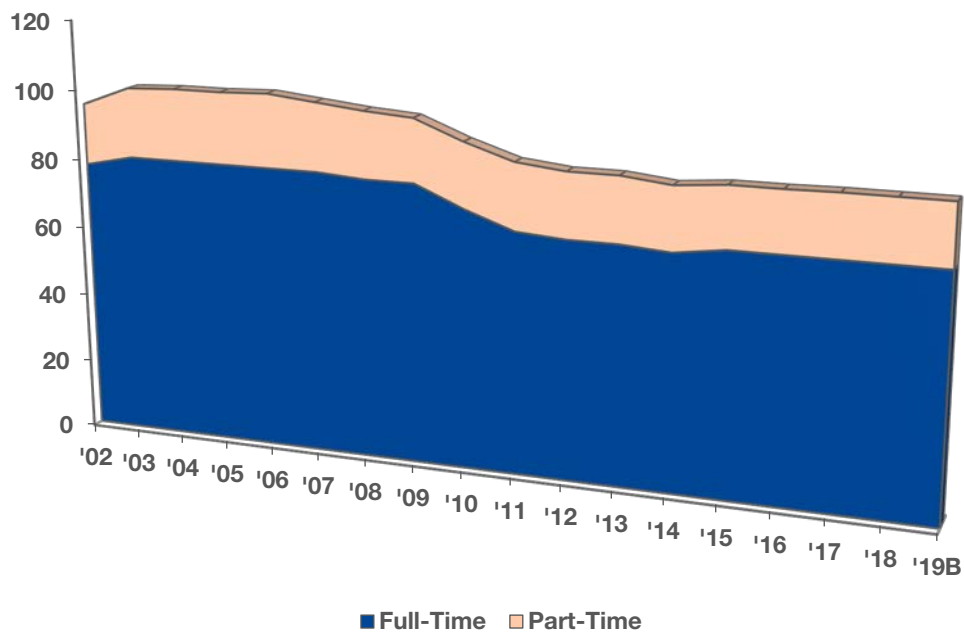
# PUBLIC WORKS PERSONNEL



Full-time Equivalent by Functional Area



Personnel History

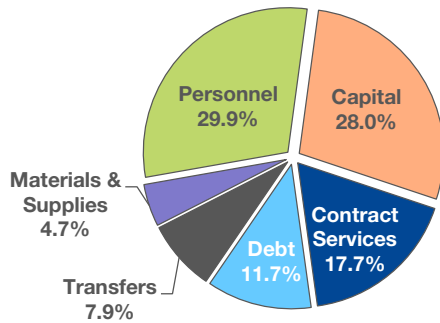


# PUBLIC WORKS

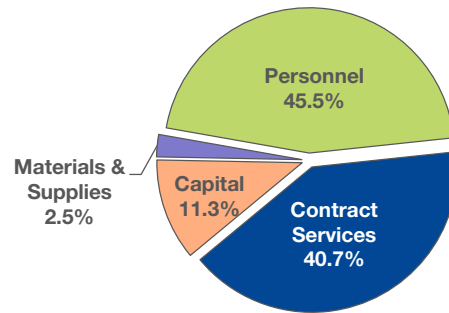
## DEPARTMENT BUDGET SUMMARY



**Total 2019 Expenditures**



**General Fund 2019 Expenditures**



Expenditures by Program	Pg. No.	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est. Dollar	Percent
Administration	208	652,800	688,100	676,800	690,200	13,400	2.0%
Engineering	209	865,700	949,500	921,200	900,800	(20,400)	-2.2%
Forestry	210	1,118,600	1,119,700	1,114,100	1,027,600	(86,500)	-7.8%
Building Maintenance	211	2,307,100	3,115,100	3,082,800	1,720,200	(1,362,600)	-44.2%
Transportation Advisory Group	232	6,900	7,600	1,400	5,200	3,800	271.4%
<b>Total General Fund</b>		<b>4,951,000</b>	<b>5,880,000</b>	<b>5,796,300</b>	<b>4,343,900</b>	<b>(1,452,300)</b>	<b>-25.1%</b>
Multi-Modal Transp. Fund	268	4,105,700	4,537,100	4,405,800	4,320,000	(85,800)	-1.9%
Motor Fuel Tax Fund	278	815,000	970,400	970,400	900,400	(70,000)	-7.2%
<b>Total Other Govnmt. Funds</b>		<b>4,920,700</b>	<b>5,507,500</b>	<b>5,376,200</b>	<b>5,220,400</b>	<b>(155,800)</b>	<b>-2.9%</b>
Water Fund	310	9,779,900	10,425,900	10,389,200	9,138,300	(1,250,900)	-12.0%
Sewer Fund	322	5,147,100	6,030,700	5,969,900	4,985,600	(984,300)	-16.5%
Parking Maintenance Fund	335	416,100	465,000	462,700	420,500	(42,200)	-9.1%
<b>Total Enterprise Funds</b>		<b>15,343,100</b>	<b>16,921,600</b>	<b>16,821,800</b>	<b>14,544,400</b>	<b>(2,277,400)</b>	<b>-13.5%</b>
Street & Other Construction	255	4,951,600	9,679,000	9,679,000	3,436,500	(6,242,500)	-64.5%
<b>Total Capital Funds</b>		<b>4,951,600</b>	<b>9,679,000</b>	<b>9,679,000</b>	<b>3,436,500</b>	<b>(6,242,500)</b>	<b>-64.5%</b>
Equip. Maint. & Replace.	346	1,280,600	1,449,800	1,314,900	1,280,900	(34,000)	-2.6%
<b>Total Internal Service Funds</b>		<b>1,280,600</b>	<b>1,449,800</b>	<b>1,314,900</b>	<b>1,280,900</b>	<b>(34,000)</b>	<b>-2.6%</b>
<b>Total All Funds</b>		<b>31,447,100</b>	<b>39,437,900</b>	<b>38,988,200</b>	<b>28,826,200</b>	<b>(10,162,000)</b>	<b>-26.1%</b>

### Notable Budget Variances:

1. All divisions - personnel changes related to comp. plan/insurance requirements, allocation of eqp. and IT charges consistent with Eqp. Fund cost changes and additional changes, as noted below.
2. Engineering - increase in membership dues for Lake Michigan Watershed Plan and North Branch Watershed Workgroup, net of decrease in professional services for design, surveying, inspection, studies and other consulting.
3. Bldg. Maint. and Forestry incl. \$367,000 Priority 1 Facilities Upgrades, \$10,000 Bike Walk Plan 2030 imprvmnts. and \$115,000 EAB Removal/Planting. The year-to-year changes are consistent with the City's 10-year CIP.
4. Transportation Commission - traffic studies based on commission work plan.
5. In addition to the changes noted in 1. above, the year-to-year variances for the Water, Sewer, Parking, Street & Other Constr. and Eqp. Funds are significantly due to capital and debt service, consistent with the City's 10-year CIP. Additional fund information is included in the designated fund and capital sections of this budget document.
6. Street/Other Constr. imprvmnts. are for Streets (\$2.3 million), Bridges (\$530,000), HPCC (\$480,000), Sidewalks (\$100,000) and Ravines (20,000).
7. Bus. and Econ. Dev., Cultural Arts, Human Relations, Natural Resources and Transportation were changed from Commissions to Advisory Groups, and Ravinia Festival was changed from a Commission to a Neighborhood Meetings Group, to allow for improved resident participation, eliminating related Commissions costs.

See Glossary of Terms and Funds in the Appendix.

# PUBLIC WORKS

## PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2017 Actual	2018 Estimate	2019 Target
Infrastructure Investment	Ensure the City's Critical Infrastructure Plan is completed within budget and on schedule	Manage City capital projects.	Yes \$9.54M	Yes \$13.7M	Yes \$11.9M
		Manage contracts and professional services.	Yes \$1.40M	Yes \$2.0M	Yes \$2.5M
		Communicate capital projects during construction season via communication modalities.	Yes (16)	Yes (12)	Yes (15)
	Increase on-time percentage of performing routine preventative maintenance of City vehicles	Maintain 218 vehicles per preventative maintenance schedule. (49% compliance in 2015)	45.0%	48.0%	50.0%
	Improve compliance for annual backflow prevention test reports.	There are approximately 3,000 residents with backflow prevention devices. Complete annual test and monitor reporting.	2,700	2,781	3,253
Community Vibrancy	Increase ridership on the Senior Connector Bus Service	Assess the ridership area and expand as appropriate.	5,196	4,900	5,200
		Communicate bus service minimum of 4x/year.	4	4	5
	Improve plan review process and project flow coordination with Comm. Development	Single Family w/Detention or Floodplain = 1 week. Commercial = 2-3 weeks. SSZ = 1-2 weeks. Plats = 1 week. Items w/3rd Party Review = 4-6 weeks.	85%	85%	90%
	Ensure City residents are supported by responsive and effective Public Works operations	Percentage of residents responding positively regarding satisfaction with Public Works personnel and services.	90%	95%	A





## **OPERATIONAL PLAN**

Over the past few years, the Public Works Department has been aggressive in providing infrastructure procurement services to reduce cost and increase efficiencies. To achieve this important goal of the City Council, the Department uses services such as State of Illinois Department of Central Management Services (CMS); the Northern Illinois the Municipal Electrical Cooperative (NIMEC) for purchasing electricity; the Intergovernmental Utilities Purchasing Cooperative (IUPC) for purchasing gas; and the Municipal Partnership Initiative (MPI) program for partnering with neighboring governments to secure low competitive bid prices. Geographical Information Systems (GIS) services are provided through a GIS Consortium (GISC), which the City founded with three other members in 1999. The GISC, comprising of 35 communities today, provides services such as utility information, aerial images and other pertinent infrastructure information.

The Public Works Department vision is to provide excellent service, including customer service; maintaining and improving infrastructure; ensuring high water quality; preserving natural resources; applying proven technology prudently and delivering cost effective and efficient service in a professional manner. The Department continues to implement new procedures with restructuring and movement of personnel. The supervisory staff receives mid-level leadership training to manage and lead upcoming changes. The changes include succession planning, training and professional growth opportunities.

## **INFRASTRUCTURE INVESTMENT PLAN**

The Department oversees an annual 10-Year Capital Improvement Program (CIP). The plan prioritizes and budgets projects ranging from street rehabilitation to facility upgrades. Each year, as part of the 10-Year CIP budget process, the Department reviews upcoming needs in infrastructure improvements and prioritizes projects based on asset rating, master plans, grant funding, public input, City funding and Council approval. The 10-Year CIP incorporates short-term and long-term projects, including implementing water conservation and efficiency initiatives, facility upgrades, Emerald Ash Borer infested tree management plan including replacement of trees, green fleet initiatives, implementation of WaterSmart program whereby residents can view water usage in real time, improving sidewalk snow removal operations and implementation of the Bike-Walk HP 2030 plan for pedestrian safety and connectivity. Long-term projects are reviewed on an annual basis during the budget process. The Department will continue to be proactive with maintenance and stay ahead of large infrastructure projects, budgeting accordingly.

## **PERSONNEL PLAN**

The Department reorganized by reducing two full-time management personnel and placed staff strategically to increase efficiency and cross-training. The Department is staffed with 68 full-time employees and part-time employees covering 18 full-time equivalents, among its four Divisions: Support Services, Operations, Engineering, and Water Production. The Support Services Division oversees Administration, Recycling, and Transit Sections; the Operations Division oversees Fleet/Equipment, Facilities, Forestry, Sewer, Streets and the Water Distribution Sections; the Engineering Division oversees Commercial and Subdivision Development Reviews, Flood Plain Development, Steep Slope Development, the Watershed Development Ordinance and the 10-Year CIP; and the Water Production Division oversees 24/7 operation of the Water Plant and associated water reservoirs.

Since 2009, the Department reduced 11 full-time personnel and added a few seasonal employees, without compromising the high quality services provided to residents. The Department will continue to evaluate the need to rehire a vacated position and also review consolidating positions.

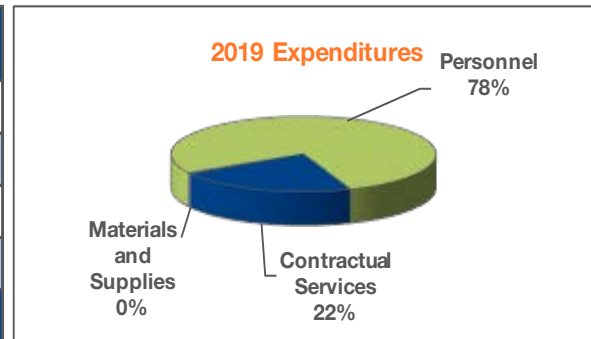
Account Code: 111.06.025

Budgeted Full-time Equivalent Positions: 4.09

## PURPOSE

The Administration Division oversees management of Water Production, Water Distribution, Storm and Sanitary Sewers, Streets, Facilities, Forestry, Transit, Parking, Fleet/Equipment Maintenance, Engineering and Support Services. Responsibilities include allocating resources, setting priorities and providing direction to the Divisions. Administration Support Services provides Department clerical and data management support, as well as direct management of the Transit Section and the City's Recycling Center.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	522,600	537,900	526,900	535,500
Contractual Services	127,300	146,500	146,400	151,200
Materials and Supplies	2,900	3,700	3,500	3,500
Capital, Transfers, Debt	-	-	-	-
<b>TOTAL</b>	<b>652,800</b>	<b>688,100</b>	<b>676,800</b>	<b>690,200</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Submitted a mid-term report to the American Public Works Association Accreditation Council as required to maintain Public Works' Accreditation status. <sup>1</sup>
- On-going implementation and promotion of the Department's Safety Training program, including employee participation in monthly tailgate talks, safety videos and supervisor observation reviews. <sup>F</sup>
- Partnered with Human Resources to hire eight full-time positions, one part-time position and 33 seasonal positions. <sup>F</sup>
- Partnered with the City Manager and Human Resources to negotiate renewal of the City's collective bargaining agreement with the union representing certain Public Works employees. <sup>F</sup>
- Prepared and coordinated 191 bid documents, contracts and agreements. <sup>1</sup>
- Continued coordination of GIS meetings with all City staff to ensure employees understand and utilize the functionalities and capabilities of the GIS system. Coordinated the continued department-specific MapOffice and Community Portal staff training for new and existing employees. <sup>1</sup>

## 2019 OBJECTIVES

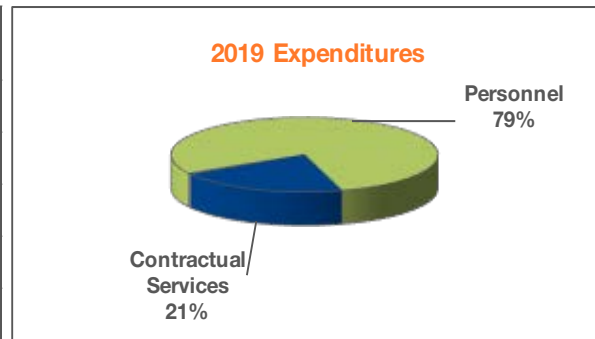
- Continue coordination of Department bid documents, contracts, change orders and agreements, ensuring that contractors or vendors meet agreement legalities, including appropriate documentation, accountability and regulation compliance. <sup>1</sup>
- Continue coordination of GIS/MapOffice training, specific to each department, ensuring employees understand and utilize the functionalities and capabilities of the system. <sup>1</sup>
- Continue incorporating sustainability practices and efficiency into operations and requests for proposals. <sup>1</sup>

Account Code: 111.06.026  
Budgeted Full-time Equivalent Positions: 5.72

## PURPOSE

The Public Works Department Engineering Division manages coordination, development, design and construction of infrastructure capital improvements. In addition, the Engineering Division reviews private development, public improvements, grading and drainage plans for subdivisions and commercial development; storm water detention and floodplain requirements for single family and commercial developments. The department evaluates steep slope construction activities and ravine erosion management; traffic engineering and traffic safety improvements.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	681,800	758,200	728,700	710,000
Contractual Services	181,700	187,800	187,300	186,200
Materials and Supplies	2,100	3,500	5,200	4,700
Capital	-	-	-	-
<b>TOTAL</b>	<b>865,700</b>	<b>949,500</b>	<b>921,200</b>	<b>900,800</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Performed in-house design services on contracts for eleven (11) public improvement projects.<sup>1</sup>
- Managed consultant design services for twenty three (23) public improvement projects.<sup>1</sup>
- Performed field inspection services on contracts for nineteen (19) public improvement projects.<sup>1</sup>
- Managed consultant field inspections on contracts for six (6) public improvement projects.<sup>1</sup>
- Initiated Preliminary Engineering for three STP-funded bridge replacement projects.<sup>1</sup>
- Completed a mandatory annual National Pollutant Discharge Elimination System (NPDES) plan and report to the Illinois EPA.<sup>P</sup>
- Completed 30 reviews and/or inspections for private work within the Steep Slope Zone.<sup>1</sup>
- Participated in inter-departmental discussions for redeveloping commercial and multi-family properties.<sup>C</sup>

## 2019 OBJECTIVES

- Review flood mitigation and stormwater management measures with Lake County, North Branch Chicago River Consortium, Lake Michigan Watershed Development Group, neighboring communities, and other State and Federal agencies.<sup>1</sup>
- Continue review and coordination with the Army Corps of Engineers for the Regional Flood Mitigation Management Program.<sup>1</sup>
- Oversee design services for 15 infrastructure improvement projects including inspection services for<sup>1</sup>:
  - Asphalt and concrete roadway improvement projects.<sup>1</sup>
  - One storm sewer improvement projects.<sup>1</sup>
  - One sanitary sewer projects.<sup>1</sup>
- Oversee design consultant services for 12 infrastructure improvement projects.<sup>1</sup>
- Manage consultant field inspections on contracts for one public improvement project.<sup>1</sup>
- Continue to participate in inter-departmental discussions regarding redevelopment of commercial and multi-family properties.<sup>C</sup>

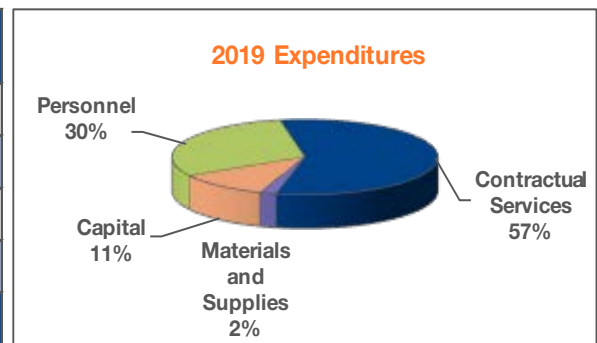
**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

Account Code: 111.06.064  
Budgeted Full-time Equivalent Positions: 3.45

### **PURPOSE**

The Forestry Division plans and implements annual planting, pruning, removal and other maintenance of 30,000 trees. This Division maintains the Tree City USA status of the City, enforces City ordinances to preserve trees during development and construction and performs landscape restoration following maintenance and construction activity by other City divisions and departments. The Division maintains City-owned properties and right-of-ways, including 160 sites such as the train stations and the central business district.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	295,200	311,600	310,400	311,500
Contractual Services	568,300	583,600	577,700	580,700
Materials and Supplies	23,800	19,400	21,000	20,400
Capital	231,400	205,000	205,000	115,000
<b>TOTAL</b>	<b>1,118,600</b>	<b>1,119,700</b>	<b>1,114,100</b>	<b>1,027,600</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Monitored the presence of Emerald Ash Borer (EAB), continued routine survey and removal of infested ash trees and continued monitoring for Dutch Elm Disease (DED). <sup>I, C</sup>
- Planted 575 new trees. <sup>I, C</sup>
- Pruned 3,475 parkway trees. <sup>I, C, P</sup>
- Removed 450 dead, dying, diseased or hazardous trees. <sup>I, C, P</sup>
- Reviewed 190 construction site plans for tree preservation, partnering with the Building Division, and issued 670 permits for tree removal on private property unrelated to construction. <sup>I, C</sup>

### **2019 OBJECTIVES**

- Monitor EAB, DED and other insect and disease threats to the urban forest, with continued planting of trees to replace losses and diversify species for increased resiliency to future insect and disease threats. <sup>I, C</sup>
- Plant 350 street trees. <sup>I, C</sup>
- Prune 3,000 trees. <sup>I, C, P</sup>
- Remove 400 trees. <sup>I, C, P</sup>
- Review 250-300 construction site plans for tree preservation and review 500-800 permits for tree removal unrelated to construction. <sup>I, C</sup>

# PUBLIC WORKS BUILDING MAINTENANCE

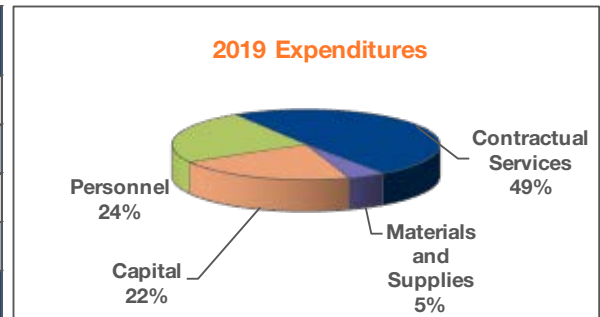


Account Code: 111.07.027-035  
Budgeted Full-time Equivalent Positions: 4.02

## PURPOSE

The Facilities Division is responsible for the daily operation and maintenance of 28 City facilities, including City Hall, the Public Services building, the Police Station, three train stations, three fire stations, the Senior Center, the Firearms Training Center and other City-owned properties. This Division is responsible for the operation and maintenance of the City's indoor and outdoor parking facilities.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	397,200	416,300	410,700	421,500
Contractual Services	683,600	886,800	861,900	844,400
Materials and Supplies	69,700	78,000	76,200	77,800
Capital	1,156,600	1,734,000	1,734,000	376,500
<b>TOTAL</b>	<b>2,307,100</b>	<b>3,115,100</b>	<b>3,082,800</b>	<b>1,720,200</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Replaced the roof systems at The Art Center, the Fire Arms Training Facility and the Water Treatment Plant. <sup>1</sup>
- Replaced HVAC units at Fire Station #33 and The Art Center. <sup>1</sup>
- Painted interior hallways at the Police Station. <sup>1</sup>
- Replaced four analog kiosks with digital kiosks in the Central Business District. <sup>1</sup>
- Advanced plans to demolish the structures on the City's Laurel Avenue properties and the Firehouse Youth Center. <sup>1</sup>

## 2019 OBJECTIVES

- Replace the roof system at Fire Station #34, in the third quarter. <sup>1</sup>
- Replace the Port Clinton parking garage ventilation system, in the second quarter. <sup>1</sup>
- Complete the design of the Public Services fuel island management system in the fourth quarter. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.025 Public Works</b>				
111.06.025.5101 Full Time Labor	384,500	398,200	388,700	409,200
111.06.025.5103 Over Time Labor	300			
111.06.025.5104 Car Allowance	4,100	4,100	4,100	4,100
111.06.025.5201 FICA	21,900	22,600	22,200	23,000
111.06.025.5202 Medicare	5,500	5,800	5,600	5,900
111.06.025.5203 IMRF	36,900	37,800	36,900	23,900
111.06.025.5206 PPO Health/Dental Plan	68,600	69,400	69,400	69,400
111.06.025.5209 Life Insurance	700			
111.06.025.6107 Professional Services -Other	2,200	4,300	3,900	3,900
111.06.025.6201 Professional Development	2,700	1,800	1,800	1,800
111.06.025.6202 Membership Dues	1,200	1,300	1,300	1,300
111.06.025.6203 Postage	6,000	6,100	6,500	7,000
111.06.025.6305 Utilities - Mobile Phones	1,600	1,900	1,700	1,700
111.06.025.6405 IT Charges	113,500	131,200	131,200	135,500
111.06.025.6502 Supplies - Office	2,200	2,500	2,500	2,500
111.06.025.6503 Supplies - Clothing	600	1,200	1,000	1,000
<b>Total Public Works</b>	<b>652,800</b>	<b>688,100</b>	<b>676,800</b>	<b>690,200</b>

<b>111.026 Engineering</b>				
111.06.026.5101 Full Time Labor	421,100	445,500	462,600	461,000
111.06.026.5102 Part Time Labor	75,900	116,000	73,700	76,100
111.06.026.5103 Over Time Labor	12,600	13,300	13,300	13,600
111.06.026.5201 FICA	31,000	35,600	34,100	34,100
111.06.026.5202 Medicare	7,300	8,300	8,000	8,000
111.06.026.5203 IMRF	48,900	54,500	52,100	32,200
111.06.026.5206 PPO Health/Dental Plan	84,000	85,000	85,000	85,000
111.06.026.5209 Life Insurance	1,000			
111.06.026.6107 Professional Services -Other	96,300	102,000	100,500	84,400
111.06.026.6201 Professional Development	4,400	3,700	4,500	4,500
111.06.026.6202 Membership Dues	700	500	700	17,100
111.06.026.6205 Photo & Printing		100	100	100
111.06.026.6305 Utilities - Mobile Phones	2,900	3,300	3,300	3,400
111.06.026.6404 Equipment Charges	28,200	25,800	25,800	8,900
111.06.026.6405 IT Charges	49,200	52,500	52,500	67,700
111.06.026.6502 Supplies - Office	700	500	500	500
111.06.026.6503 Supplies - Clothing	300	500	1,000	1,600
111.06.026.6510 Supplies - Small Tools	1,100	500	500	500
111.06.026.6606 Computer Software & Hardware		2,000	3,300	2,100
<b>Total Engineering</b>	<b>865,700</b>	<b>949,500</b>	<b>921,200</b>	<b>900,800</b>

<b>111.064 Forestry</b>				
111.06.064.5101 Full Time Labor	182,800	190,600	189,900	197,100
111.06.064.5102 Part Time Labor	29,300	32,700	32,400	33,600
111.06.064.5103 Over Time Labor	400	3,000	3,000	3,100
111.06.064.5201 FICA	13,100	14,000	14,000	14,500
111.06.064.5202 Medicare	3,100	3,300	3,300	3,400
111.06.064.5203 IMRF	20,000	21,500	21,400	13,400
111.06.064.5206 PPO Health/Dental Plan	46,000	46,500	46,500	46,500



# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.06.064.5209 Life Insurance	400			
111.06.064.6107 Professional Services -Other	247,300	264,300	260,000	260,000
111.06.064.6201 Professional Development	1,600	1,100	1,100	1,500
111.06.064.6202 Membership Dues	1,500	900	900	900
111.06.064.6214 Maintenance Tree Service	278,100	278,500	273,400	280,400
111.06.064.6303 Utilities - Cleaning/Waste Disposal	4,000		4,000	1,000
111.06.064.6305 Utilities - Mobile Phones	2,200	2,900	2,400	2,400
111.06.064.6404 Equipment Charges	10,600	9,700	9,700	9,100
111.06.064.6405 IT Charges	22,900	26,200	26,200	25,400
111.06.064.6502 Supplies - Office	200	300	400	300
111.06.064.6503 Supplies - Clothing	500			
111.06.064.6506 Supplies - Landscaping	20,200	17,000	17,000	17,000
111.06.064.6510 Supplies - Small Tools	600	300	1,500	1,000
111.06.064.6606 Computer Software & Hardware	2,300	1,900	2,100	2,100
111.06.064.7103 Improvements Other Than Building	231,400	205,000	205,000	115,000
<b>Total Forestry</b>	<b>1,118,600</b>	<b>1,119,700</b>	<b>1,114,100</b>	<b>1,027,600</b>

### 111.027 Facilities

111.07.027.5101 Full Time Labor	267,000	256,000	255,300	263,800
111.07.027.5102 Part Time Labor	5,000	36,600	32,900	43,000
111.07.027.5103 Over Time Labor	12,000	12,200	12,200	12,500
111.07.027.5201 FICA	17,300	18,900	18,600	19,800
111.07.027.5202 Medicare	4,000	4,400	4,400	4,600
111.07.027.5203 IMRF	26,800	28,900	28,000	18,300
111.07.027.5206 PPO Health/Dental Plan	64,600	59,300	59,300	59,300
111.07.027.5209 Life Insurance	500			
111.07.027.6107 Professional Services -Other	163,900	182,000	181,700	183,800
111.07.027.6201 Professional Development	4,000	4,600	4,000	4,000
111.07.027.6202 Membership Dues			200	
111.07.027.6209 Laundry & Uniforms		500	500	500
111.07.027.6216 Maintenance of Equipment	35,400	48,600	38,000	38,000
111.07.027.6301 Utilities - Electric		1,900	1,900	1,900
111.07.027.6302 Utilities - Gas Heating	14,800	17,000	17,000	17,200
111.07.027.6303 Utilities - Cleaning/Waste Disposal	19,300	10,000	10,000	10,100
111.07.027.6304 Utilities - Telephone	53,100	51,800	51,800	52,300
111.07.027.6305 Utilities - Mobile Phones	2,100	3,000	2,500	2,500
111.07.027.6401 Building Maintenance	172,300	200,000	190,000	190,000
111.07.027.6404 Equipment Charges	58,500	53,500	53,500	30,200
111.07.027.6505 Supplies - Maintenance	34,700	35,000	35,000	35,400
111.07.027.6510 Supplies - Small Tools	3,500	4,000	4,000	4,000
111.07.027.6512 Supplies - Department	(600)	3,800	3,000	3,000
111.07.027.6513 Business Expenses	1,000	2,000	1,000	1,100
111.07.027.6604 Furnishings & Small Equipment	7,600	10,000	10,000	10,100
111.07.027.6606 Computer Software & Hardware	7,300	6,200	6,200	6,300
111.07.027.7102 Buildings and Building Improvements	874,600	1,185,000	1,185,000	366,500
111.07.028.7102 Buildings and Building Improvements	282,000	549,000	549,000	10,000
111.07.035.6107 Professional Services -Other	154,200	290,000	290,000	292,900
111.07.035.6302 Utilities - Gas Heating	1,100	900	5,700	1,000
111.07.035.6401 Building Maintenance	3,800	23,000	15,000	20,000
111.07.027.6501 Supplies - Books & Periodicals				500

# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.07.027.6503 Supplies - Clothing	800	500	500	800
111.07.035.6505 Supplies - Maintenance	15,400	16,500	16,500	16,700
<b>Total Facilities</b>	<b>2,307,100</b>	<b>3,115,100</b>	<b>3,082,800</b>	<b>1,720,200</b>

### 111.050 Transportation Advisory Group

111.09.050.6107 Professional Services -Other	3,800	5,000		4,000
111.09.050.6513 Business Expenses	1,000	1,100	900	200
111.09.050.6604 Furnishings & Small Equipment	2,000	1,500	500	1,000
<b>Total Transportation Commission</b>	<b>6,900</b>	<b>7,600</b>	<b>1,400</b>	<b>5,200</b>

<b>General Fund Total for Public Works</b>	<b>4,951,000</b>	<b>5,880,000</b>	<b>5,796,300</b>	<b>4,343,900</b>
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### 121.062 Street & Sidewalk

121.06.062.5101 Full Time Labor	603,900	639,300	612,400	669,700
121.06.062.5102 Part Time Labor	106,500	167,800	165,600	169,700
121.06.062.5103 Over Time Labor	86,400	117,300	117,300	120,200
121.06.062.5201 FICA	48,000	57,300	55,500	59,500
121.06.062.5202 Medicare	11,200	13,400	13,000	13,900
121.06.062.5203 IMRF	76,500	87,600	84,900	56,000
121.06.062.5206 PPO Health/Dental Plan	151,900	153,000	153,000	153,000
121.06.062.5209 Life Insurance	1,100			
121.06.062.6106 Professional Services - Medical	400	1,200	700	700
121.06.062.6107 Professional Services -Other	108,300	143,900	110,000	125,000
121.06.062.6202 Membership Dues	200	200	200	200
121.06.062.6209 Laundry & Uniforms	(4,200)	4,500	4,500	4,500
121.06.062.6212 Education & Training	1,400	2,400	2,000	2,200
121.06.062.6216 Maintenance of Equipment	234,100	275,000	240,000	230,000
121.06.062.6223 Reimbursements		100	100	6,800
121.06.062.6301 Utilities - Electric	221,900	210,000	222,000	222,000
121.06.062.6303 Utilities - Cleaning/Waste Disposal	13,100	15,000	15,000	15,000
121.06.062.6305 Utilities - Mobile Phones	1,700	2,500	2,000	2,000
121.06.062.6404 Equipment Charges	680,700	621,800	621,800	540,600
121.06.062.6405 IT Charges	24,800	17,500	17,500	8,500
121.06.062.6502 Supplies - Office	500	500	500	500
121.06.062.6503 Supplies - Clothing	6,800	6,000	6,000	6,000
121.06.062.6504 Supplies - Repairs	110,700	95,000	95,000	100,000
121.06.062.6505 Supplies - Maintenance	27,600	11,200	11,200	10,000
121.06.062.6507 Supplies - Chemicals	127,800	225,000	225,000	179,800
121.06.062.6510 Supplies - Small Tools	1,200	1,500	1,500	1,500
121.06.062.6511 Supplies - Traffic Control	11,500	17,000	15,000	15,000
121.06.062.6512 Supplies - Department	5,000	5,000	5,000	5,000
121.06.062.6513 Business Expenses	11,200	12,200	12,200	12,200
121.06.062.6606 Computer Software & Hardware	1,300	500	500	500
121.06.062.7103 Improvements Other Than Building	41,500	100,000	100,000	150,000
121.06.062.7105 Infrastructure	98,500	120,000	120,000	70,000
<b>Total Streets &amp; Sidewalk</b>	<b>2,811,600</b>	<b>3,123,800</b>	<b>3,029,400</b>	<b>2,950,000</b>

# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 121.036 Transit

121.08.036.5101 Full Time Labor	454,100	455,100	420,500	420,300
121.08.036.5102 Part Time Labor	282,200	314,300	307,100	313,800
121.08.036.5103 Over Time Labor	11,200	28,400	28,400	29,100
121.08.036.5201 FICA	45,700	49,500	46,900	47,300
121.08.036.5202 Medicare	10,700	11,600	11,000	11,100
121.08.036.5203 IMRF	55,500	45,800	53,800	33,300
121.08.036.5206 PPO Health/Dental Plan	108,100	114,800	114,800	114,800
121.08.036.5209 Life Insurance	900			
121.08.036.6106 Professional Services - Medical	8,400	12,300	12,300	11,100
121.08.036.6107 Professional Services -Other	5,800	9,400	9,400	10,600
121.08.036.6215 Repairs	3,200	5,500	5,500	4,000
121.08.036.6304 Utilities - Telephone	1,300	1,200	1,200	2,000
121.08.036.6404 Equipment Charges	4,500	4,100	4,100	
121.08.036.6405 IT Charges	15,300	17,500	17,500	16,900
121.08.036.6502 Supplies - Office	1,200	1,500	1,500	1,400
121.08.036.6503 Supplies - Clothing	5,700	5,700	5,700	6,400
121.08.036.6512 Supplies - Department	23,500	49,400	49,400	50,300
<b>Total Transit</b>	<b>1,037,400</b>	<b>1,126,000</b>	<b>1,089,000</b>	<b>1,072,400</b>

### 121.037 Transit Ravinia

121.08.037.5101 Full Time Labor	26,600	29,600	29,600	30,300
121.08.037.5102 Part Time Labor	164,400	169,900	169,900	184,900
121.08.037.5103 Over Time Labor	41,500	45,900	45,900	47,000
121.08.037.5201 FICA	14,400	15,200	15,200	16,300
121.08.037.5202 Medicare	3,400	3,600	3,600	3,800
121.08.037.5203 IMRF	6,400	23,300	23,300	15,300
<b>Total Transit Ravinia</b>	<b>256,700</b>	<b>287,400</b>	<b>287,400</b>	<b>297,600</b>

### 122 Motor Fuel Tax Fund

122.06.065.9203 Transfer To Street Fund	95,000	220,000	220,000	150,000
122.06.065.9214 Transfer to Capital Projects Fund	720,000	750,400	750,400	750,400
<b>Total Motor Fuel Tax</b>	<b>815,000</b>	<b>970,400</b>	<b>970,400</b>	<b>900,400</b>

<b>Other Government Funds Total</b>	<b>4,920,700</b>	<b>5,507,500</b>	<b>5,376,200</b>	<b>5,220,400</b>
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### 141 Streets and Other Capital Project Fund

141.06.070.7103 Improvements Other Than Building	4,951,600	9,679,000	9,679,000	3,436,500
<b>Total Capital Project Fund</b>	<b>4,951,600</b>	<b>9,679,000</b>	<b>9,679,000</b>	<b>3,436,500</b>

<b>Streets and Other Capital Project Fund Total</b>	<b>4,951,600</b>	<b>9,679,000</b>	<b>9,679,000</b>	<b>3,436,500</b>
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### 211.073 Parking Administration

211.06.073.5101 Full Time Labor	9,200	9,400	9,400	9,800
211.06.073.5103 Over Time Labor	800	300	300	300
211.06.073.5201 FICA	600	600	600	600
211.06.073.5202 Medicare	100	100	100	100
211.06.073.5203 IMRF	1,000	900	900	600
211.06.073.5206 PPO Health/Dental Plan	1,800	1,900	1,900	1,900
211.06.073.6107 Professional Services -Other	11,600	41,000	50,000	41,000

# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
211.06.073.6203 Postage		500	500	500
211.06.073.6207 Rent	69,900	72,000	72,000	73,400
211.06.073.6301 Utilities - Electric	77,500	90,600	85,000	87,000
211.06.073.6304 Utilities - Telephone	600	1,700	800	800
211.06.073.6401 Building Maintenance	53,400	60,000	57,200	60,500
211.06.073.6512 Supplies - Department	14,500	17,000	15,000	15,000
211.06.073.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
<b>Total Parking Administration</b>	<b>290,600</b>	<b>345,500</b>	<b>343,200</b>	<b>341,000</b>

### 211.074 Parking Construction and Improvements

211.06.074.7103 Improvements Other Than Building	76,000	70,000	70,000	30,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
<b>Total Parking Construction and Improvements</b>	<b>125,500</b>	<b>119,500</b>	<b>119,500</b>	<b>79,500</b>

### 212.075 Water Treatment and Production

212.06.075.5101 Full Time Labor	879,300	918,500	906,700	937,300
212.06.075.5103 Over Time Labor	16,400	48,100	48,100	49,700
212.06.075.5201 FICA	54,200	59,900	59,200	61,200
212.06.075.5202 Medicare	12,700	14,000	13,800	14,300
212.06.075.5203 IMRF	86,000	91,600	90,500	57,600
212.06.075.5206 PPO Health/Dental Plan	185,100	187,000	187,000	187,000
212.06.075.5209 Life Insurance	1,900			
212.06.075.5215 Compensated Absences	20,100			
212.06.075.5218 Change in IMRF NPL	259,700			
212.06.075.6107 Professional Services -Other	32,300	20,000	23,600	24,000
212.06.075.6201 Professional Development	3,200	6,000	3,000	2,500
212.06.075.6202 Membership Dues	3,600	4,500	4,600	4,400
212.06.075.6203 Postage	300	1,200	1,400	1,200
212.06.075.6205 Photo & Printing	2,000	4,400	1,400	1,500
212.06.075.6209 Laundry & Uniforms	1,300	2,300	2,300	2,100
212.06.075.6212 Education & Training	500	2,500	2,000	2,500
212.06.075.6216 Maintenance of Equipment	74,000	70,300	60,200	49,900
212.06.075.6301 Utilities - Electric	499,700	500,000	500,000	500,000
212.06.075.6302 Utilities - Gas Heating	13,100	51,200	60,000	51,200
212.06.075.6303 Utilities - Cleaning/Waste Disposal	63,900	99,200	65,000	45,000
212.06.075.6304 Utilities - Telephone	1,800	3,800	2,500	2,500
212.06.075.6305 Utilities - Mobile Phones	500	500	500	500
212.06.075.6401 Building Maintenance	16,100	20,000	23,000	20,000
212.06.075.6404 Equipment Charges	12,300	11,200	11,200	5,700
212.06.075.6405 IT Charges	38,600	52,500	52,500	59,300
212.06.075.6501 Supplies - Books & Periodicals	100	500	100	200
212.06.075.6502 Supplies - Office	2,200	5,000	2,500	2,500
212.06.075.6503 Supplies - Clothing	3,200	4,900	4,000	4,000
212.06.075.6505 Supplies - Maintenance	26,300	35,000	33,000	33,000
212.06.075.6507 Supplies - Chemicals	119,700	112,200	140,000	140,000
212.06.075.6508 Supplies - Medical & Lab	11,700	12,000	11,900	12,000
212.06.075.6510 Supplies - Small Tools	1,900	2,000	2,000	2,000
212.06.075.6514 Gas, Oil & Anti-Freeze	2,200	10,000	7,000	5,000
212.06.075.6604 Furnishings & Small Equipment		1,500	1,000	1,000
212.06.075.6606 Computer Software & Hardware	12,700	17,000	15,000	17,000

# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>Total Water Treatment and Production</b>	<b>2,458,700</b>	<b>2,368,900</b>	<b>2,335,000</b>	<b>2,295,900</b>

### 212.076 Water Distribution

212.06.076.5101	Full Time Labor	462,600	485,300	486,600	507,200
212.06.076.5103	Over Time Labor	26,900	43,600	43,600	45,000
212.06.076.5201	FICA	29,900	32,800	32,900	34,200
212.06.076.5202	Medicare	7,000	7,700	7,700	8,000
212.06.076.5203	IMRF	47,000	50,100	50,300	32,200
212.06.076.5206	PPO Health/Dental Plan	114,400	115,300	115,300	115,300
212.06.076.5209	Life Insurance	1,000			
212.06.076.6106	Professional Services - Medical	400	3,600	1,000	1,000
212.06.076.6107	Professional Services -Other	114,300	99,900	115,000	120,000
212.06.076.6202	Membership Dues	300	300	600	600
212.06.076.6209	Laundry & Uniforms	(1,000)	1,800	1,800	1,800
212.06.076.6212	Education & Training	1,700	1,800	1,800	1,800
212.06.076.6216	Maintenance of Equipment	30,000	30,000	30,000	30,000
212.06.076.6223	Reimbursements	100	100		100
212.06.076.6303	Utilities - Cleaning/Waste Disposal	17,300	25,000	18,000	18,000
212.06.076.6305	Utilities - Mobile Phones	900	2,000	1,000	1,000
212.06.076.6404	Equipment Charges	243,200	222,200	222,200	228,900
212.06.076.6405	IT Charges	22,900	26,200	26,200	25,400
212.06.076.6503	Supplies - Clothing	5,500	4,500	4,500	4,500
212.06.076.6505	Supplies - Maintenance	50,700	55,000	50,000	48,800
212.06.076.6510	Supplies - Small Tools	1,500	1,500	1,500	1,500
212.06.076.6511	Supplies - Traffic Control	2,500	2,500	2,500	1,500
212.06.076.6512	Supplies - Department	21,100	30,000	25,000	25,000
212.06.076.6513	Business Expenses	1,000	1,000	1,000	2,200
212.06.076.6606	Computer Software & Hardware	1,200		400	
212.06.076.7104	Machinery & Equipment	4,500	20,000	20,000	15,000
<b>Total Water Distribution</b>		<b>1,206,800</b>	<b>1,262,200</b>	<b>1,258,800</b>	<b>1,269,000</b>

### 212.077 Water Meters

212.06.077.5101	Full Time Labor	197,200	202,200	204,400	211,600
212.06.077.5103	Over Time Labor	10,100	24,600	24,600	25,400
212.06.077.5201	FICA	12,700	14,100	14,200	14,700
212.06.077.5202	Medicare	3,000	3,300	3,300	3,400
212.06.077.5203	IMRF	19,900	21,500	21,700	13,800
212.06.077.5206	PPO Health/Dental Plan	50,500	51,000	51,000	51,000
212.06.077.5209	Life Insurance	500			
212.06.077.6107	Professional Services -Other	200	8,000	4,000	4,000
212.06.077.6209	Laundry & Uniforms	300	900	900	900
212.06.077.6212	Education & Training	600	1,000	1,000	1,000
212.06.077.6223	Reimbursements		100		100
212.06.077.6301	Utilities - Electric	1,200	600	2,400	2,400
212.06.077.6305	Utilities - Mobile Phones	2,400	1,000	2,000	2,200
212.06.077.6501	Supplies - Books & Periodicals		300	300	300
212.06.077.6504	Supplies - Repairs	11,700	12,000	12,000	12,000
212.06.077.6510	Supplies - Small Tools	1,100	1,200	1,200	1,200
212.06.077.6512	Supplies - Department	68,700	70,000	69,100	70,000
212.06.077.6606	Computer Software & Hardware	8,500	25,000	25,000	19,000

# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
212.06.077.7104 Machinery & Equipment	537,200	70,000	70,000	75,000
<b>Total Water Meters</b>	<b>925,800</b>	<b>506,700</b>	<b>507,300</b>	<b>508,300</b>

### 212.078 Water Capital Projects

212.06.078.5216 Change in OPEB Obligation	56,600			
212.06.078.7102 Buildings and Building Improvements	990,900	1,427,000	1,427,000	150,000
212.06.078.7103 Improvements Other Than Building	1,486,200	873,000	873,000	745,000
212.06.078.8101 Bond Principal	856,300	1,422,800	1,422,800	1,627,500
212.06.078.8102 Bond Interest	1,362,800	1,290,300	1,290,300	1,251,600
212.06.078.8103 Bond Administration Fee	3,000	3,000	3,000	3,500
212.06.078.8104 Amortization of Bond Discount	(27,600)			
212.06.078.8110 Bond Principal Liab Reduction	(856,300)			
212.06.078.9201 Transfer to General Fund	1,316,700	1,272,000	1,272,000	1,287,600
<b>Total Water Capital Projects</b>	<b>5,188,600</b>	<b>6,288,200</b>	<b>6,288,200</b>	<b>5,065,200</b>

### 214.061 Storm Drainage

214.06.061.5101 Full Time Labor	202,700	210,800	212,100	221,000
214.06.061.5103 Over Time Labor	10,500	41,100	41,100	42,400
214.06.061.5201 FICA	12,900	15,600	15,700	16,300
214.06.061.5202 Medicare	3,000	3,700	3,700	3,800
214.06.061.5203 IMRF	20,500	23,900	24,000	15,400
214.06.061.5206 PPO Health/Dental Plan	50,600	51,000	51,000	51,000
214.06.061.5209 Life Insurance	400			
214.06.061.5215 Compensated Absences	3,500			
214.06.061.5216 Change in OPEB Obligation	36,400			
214.06.061.5218 Change in IMRF NPL	128,500			
214.06.061.6103 Professional Services - Engineering	1,000	1,000	1,000	1,000
214.06.061.6107 Professional Services -Other	32,300	25,500	30,000	32,500
214.06.061.6209 Laundry & Uniforms	100	900	900	900
214.06.061.6212 Education & Training	1,700	1,800	1,800	1,800
214.06.061.6216 Maintenance of Equipment		2,500	2,000	1,500
214.06.061.6223 Reimbursements		100	100	100
214.06.061.6303 Utilities - Cleaning/Waste Disposal	13,100	18,500	13,000	13,000
214.06.061.6404 Equipment Charges	238,300	217,700	217,700	195,400
214.06.061.6405 IT Charges	22,900	26,200	26,200	25,400
214.06.061.6505 Supplies - Maintenance	27,300	30,500	28,000	28,000
214.06.061.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
214.06.061.6511 Supplies - Traffic Control	1,400	1,500	1,500	1,500
214.06.061.6512 Supplies - Department	800	1,000	1,000	1,000
214.06.061.6606 Computer Software & Hardware	800	800	800	1,400
214.06.061.7103 Improvements Other Than Building	1,892,500	1,958,000	1,958,000	1,405,000
214.06.061.8101 Bond Principal	200,000	204,600	204,600	213,000
214.06.061.8102 Bond Interest	75,300	69,500	69,500	63,700
214.06.061.8104 Amortization of Bond Discount	(15,600)			
214.06.061.8110 Bond Principal Liab Reduction	(362,400)			
<b>Total Storm Drainage</b>	<b>2,600,000</b>	<b>2,907,700</b>	<b>2,905,300</b>	<b>2,336,700</b>

### 214.063 Sanitary Sewer

214.06.063.5101 Full Time Labor	475,000	552,000	505,500	557,300
214.06.063.5102 Part Time Labor		32,200	31,800	32,600



# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
214.06.063.5103 Over Time Labor	32,800	46,200	46,200	47,700
214.06.063.5201 FICA	31,000	39,100	36,200	39,500
214.06.063.5202 Medicare	7,200	9,100	8,500	9,200
214.06.063.5203 IMRF	48,700	59,800	55,300	37,200
214.06.063.5206 PPO Health/Dental Plan	125,400	126,700	126,700	126,700
214.06.063.5209 Life Insurance	1,200			
214.06.063.6107 Professional Services -Other	36,100	30,500	38,000	34,500
214.06.063.6201 Professional Development	200	200	200	200
214.06.063.6202 Membership Dues			200	
214.06.063.6209 Laundry & Uniforms	(600)	2,300	2,300	2,300
214.06.063.6212 Education & Training	2,000	2,000	2,000	2,000
214.06.063.6215 Repairs		9,200	5,000	5,900
214.06.063.6216 Maintenance of Equipment	4,100	5,500	5,500	5,500
214.06.063.6223 Reimbursements		100	100	100
214.06.063.6301 Utilities - Electric	3,600	4,000	4,000	4,000
214.06.063.6302 Utilities - Gas Heating	1,200	1,200	1,200	1,200
214.06.063.6303 Utilities - Cleaning/Waste Disposal	13,100	15,000	14,000	14,000
214.06.063.6305 Utilities - Mobile Phones	1,500	2,500	2,500	2,500
214.06.063.6404 Equipment Charges	238,300	217,700	217,700	195,400
214.06.063.6405 IT Charges	15,300	17,500	17,500	8,500
214.06.063.6503 Supplies - Clothing	4,800	4,000	4,000	4,000
214.06.063.6505 Supplies - Maintenance	33,200	44,000	38,000	38,000
214.06.063.6507 Supplies - Chemicals	900	1,500	1,500	1,500
214.06.063.6510 Supplies - Small Tools	1,000	1,000	1,000	1,000
214.06.063.6511 Supplies - Traffic Control	700	1,000	1,000	1,000
214.06.063.6512 Supplies - Department	300	1,500	1,500	1,000
214.06.063.6606 Computer Software & Hardware	2,600	800	800	1,400
214.06.063.7103 Improvements Other Than Building	1,208,700	1,144,000	1,144,000	1,220,000
214.06.063.7104 Machinery & Equipment	35,500	530,000	530,000	30,000
214.06.063.8101 Bond Principal	162,400	166,200	166,200	173,100
214.06.063.8102 Bond Interest	61,000	56,300	56,300	51,500
<b>Total Sanitary Sewer</b>	<b>2,547,100</b>	<b>3,123,000</b>	<b>3,064,600</b>	<b>2,648,900</b>

<b>Enterprise Funds Total for Public Works</b>	<b>15,343,100</b>	<b>16,921,600</b>	<b>16,821,800</b>	<b>14,544,400</b>
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### 222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	303,100	400,800	369,100	392,100
222.06.083.5103 Over Time Labor	28,200	10,300	10,300	10,600
222.06.083.5201 FICA	20,300	25,500	23,500	25,000
222.06.083.5202 Medicare	4,800	6,000	5,500	5,800
222.06.083.5203 IMRF	31,800	39,000	36,000	23,500
222.06.083.5206 PPO Health/Dental Plan	94,400	95,200	95,200	95,200
222.06.083.5209 Life Insurance	800			
222.06.083.5215 Compensated Absences	(10,000)			
222.06.083.6107 Professional Services -Other	1,200	1,600	1,600	1,600
222.06.083.6201 Professional Development				1,000
222.06.083.6202 Membership Dues	200	500	500	500
222.06.083.6209 Laundry & Uniforms	100	4,200	4,200	4,200
222.06.083.6212 Education & Training	1,100	1,000	2,000	4,000
222.06.083.6215 Repairs	58,500	56,000	57,000	57,000
222.06.083.6216 Maintenance of Equipment	400	5,000	5,000	5,000

# PUBLIC WORKS DEPARTMENT

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
222.06.083.6303 Utilities - Cleaning/Waste Disposal		300	1,000	1,000
222.06.083.6304 Utilities - Telephone	900	800	800	800
222.06.083.6405 IT Charges	26,600	35,000	35,000	33,900
222.06.083.6502 Supplies - Office	700	800	800	800
222.06.083.6503 Supplies - Clothing	2,100	2,200	2,200	2,500
222.06.083.6504 Supplies - Repairs	139,100	175,000	169,400	170,000
222.06.083.6510 Supplies - Small Tools	3,800	5,800	5,800	5,800
222.06.083.6512 Supplies - Department		500	500	500
222.06.083.6514 Gas, Oil & Anti-Freeze	174,600	275,000	180,000	180,000
222.06.083.6606 Computer Software & Hardware	8,400	9,600	9,600	10,200
222.06.084.7104 Machinery & Equipment	389,500	300,000	300,000	250,000
<b>Total Public Works Fleet Maintenance</b>	<b>1,280,600</b>	<b>1,449,800</b>	<b>1,314,900</b>	<b>1,280,900</b>
<b>Eq. Maint./Replace Fund Total for Public Works</b>	<b>1,280,600</b>	<b>1,449,800</b>	<b>1,314,900</b>	<b>1,280,900</b>
<b>Public Works Total All Funds</b>	<b>31,447,100</b>	<b>39,437,900</b>	<b>38,988,200</b>	<b>28,826,200</b>



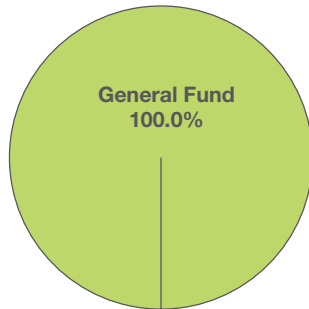
# COMMISSIONS & BOARDS

# COMMISSIONS AND BOARDS

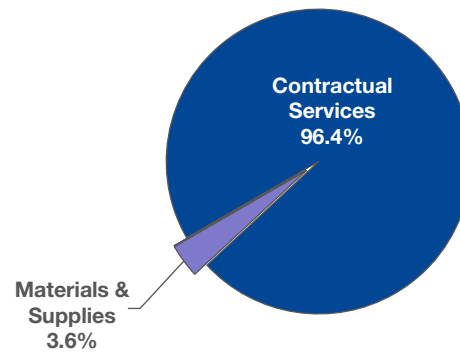
## COMMISSIONS BUDGET SUMMARY



### Total 2019 Expenditures



### General Fund 2019 Expenditures



Expenditures by Program	Pg. No.	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
Board of Police/Fire Commissioners	223	33,300	59,800	58,900	59,800	900	1.5%
Bus. and Econ. Dev. Advisory Group	224	200	500	200		(200)	-100.0%
Cultural Arts Advisory Group	225	40,900	48,700	44,400		(44,400)	-100.0%
Historic Preservation Commission	226	4,100	18,900	9,000	36,500	27,500	305.6%
Housing Commission	227	7,100	8,300	8,300	8,600	300	3.6%
Human Relations Advisory Group	228	30,500	29,000	28,300		(28,300)	-100.0%
Plan and Design Commission	229	23,300	42,200	22,600	33,400	10,800	47.8%
Natural Resources Advisory Group	230	1,000	2,300	2,300		(2,300)	-100.0%
Ravinia Festival Neighborhood Meetings	231	200	400	400		(400)	-100.0%
Transportation Advisory Group	232	6,900	7,600	1,400	5,200	3,800	271.4%
Zoning Board of Appeals	233	15,800	12,800	12,800	12,900	100	0.8%
<b>Commissions Total within the General Fund</b>		<b>163,100</b>	<b>230,500</b>	<b>188,500</b>	<b>156,400</b>	<b>(32,100)</b>	<b>-17.0%</b>

### Notable Budget Remarks and Variances:

1. As part of the budget development process, commissions and boards prepare and approve proposed work plans and submit budget requests for the City Council's consideration. The work plans included in the budget are summarized as 2019 Objectives on the narrative pages following this budget summary.
2. Bus. and Econ. Dev., Cultural Arts, Human Relations, Natural Resources and Ravinia Festival Commissions were changed from Commissions to Advisory Groups, to allow for improved resident participation, eliminating related Commissions costs.
3. Historic Preservation Advisory Group - architectural / historic resource survey.
4. Plan and Design Commission - transportation engineering consulting services and other development review-related services.
5. Transportation Commission - traffic studies based on commission work plan.

See Glossary of Terms and Funds in the Appendix.

# COMMISSIONS AND BOARDS

## BOARD OF FIRE AND POLICE COMMISSIONERS



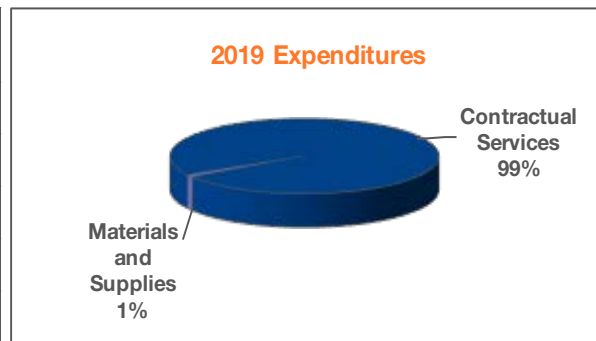
Account Code: 111.09.055

Budgeted Full-time Equivalent Positions: 0

### PURPOSE

Subject to the applicable collective bargaining agreements, the Board of Fire and Police Commissioners is responsible for the certification, discipline, demotion and termination of persons in the positions of police officer, police sergeant, firefighter and fire lieutenant.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	33,100	59,200	58,300	59,200
Materials and Supplies	200	600	600	600
Capital	-	-	-	-
<b>TOTAL</b>	<b>33,300</b>	<b>59,800</b>	<b>58,900</b>	<b>59,800</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Established new eligibility lists for the positions of Fire Lieutenant EMT II and Police Officer. <sup>P</sup>
- Continued to update the Board's processes to meet or exceed best practices. <sup>P</sup>
- Conducted training for the Commission on processes and procedures applicable to the Commission. <sup>P</sup>
- Continued conducting reviews of post-offer examination elements to determine the pass or fail status for candidates according to the Rules and Regulations of the Board of Fire and Police Commissioners. <sup>P</sup>

### 2019 OBJECTIVES

- Establish new eligibility lists for the positions of Police Officer, Police Sergeant and Firefighter EMT II. <sup>P</sup>
- Continue evaluation of the Board's processes to meet or exceed best practices. <sup>P</sup>
- Continue conducting reviews of post-offer examination elements, when appropriate, to determine the pass or fail status for candidates according to the Rules and Regulations of the Board of Fire and Police Commissioners. <sup>P</sup>

# COMMISSIONS AND BOARDS

## BUSINESS & ECONOMIC DEVELOPMENT

### ADVISORY GROUP



Account Code: 111.09.042

Budgeted Full-time Equivalent Positions: 0

#### PURPOSE

The City reclassified the Business & Economic Development Commission as the Business & Economic Development Advisory Group, starting in 2019, allowing for increased resident participation and engagement. The Business & Economic Development Advisory Group (BEDAG) promotes and fosters the City's business and development, in an advisory capacity to the City Council. BEDAG prepares and recommends development programs designed to achieve the City's Master Plan goals in the community's commercial, industrial, residential and office zoning districts. BEDAG holds four regular meetings per year.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	200	300	200	-
Materials and Supplies	100	300	-	-
Capital, Transfers, Debt	-	-	-	-
<b>TOTAL</b>	<b>200</b>	<b>500</b>	<b>200</b>	<b>-</b>

#### 2018 OBJECTIVES ACCOMPLISHED

- Promoted and fostered the City's business and development, in an advisory capacity, to the City Council. <sup>C</sup>
- Provided liaisons to business development groups, assisting in the achievement of their desired goals and objectives within the City's business community. <sup>C</sup>
- Assisted staff in developing and implementing the City's Business Summit, which is designed to network brokers, developers, existing and prospective businesses and community stakeholders. <sup>C</sup>
- Recommended Beautification Award recipients to the City Council. <sup>C</sup>
- Conducted business outreach to new business owners via one-on-one business retention interviews. <sup>C</sup>

#### 2019 OBJECTIVES

- Partner with Business Development staff in updating the City's Strategic Plan for facilitating local economic growth. <sup>C</sup>
- Promote and foster the City's business and development, in an advisory capacity, to the City Council and Commissions. <sup>C</sup>
- Assist staff with planning and implementation of the Business Summit to facilitate economic growth and new opportunities in the City, by the third quarter. <sup>C</sup>
- Provide Likert scale feedback regarding Beautification Award nominations, to the City Council, for businesses that make significant efforts to enhance the visual aesthetics of their building exteriors, by the third quarter. <sup>C</sup>
- Support business oriented opportunities for the City's HP150 sesquicentennial celebration in 2019. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# COMMISSIONS AND BOARDS

## CULTURAL ARTS ADVISORY GROUP



Account Code: 111.09.046

Budgeted Full-time Equivalent Positions: 0

### PURPOSE

The City reclassified the Cultural Arts Commission as the Cultural Arts Advisory Group in 2019 allowing for increased resident participation and engagement. The Cultural Arts Advisory Group provides cultural opportunities for Highland Park residents through funding of local art organizations and programs, oversight of the City's public art program and public art collection, and by supporting and fostering strong relationships among arts organizations within the community.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	40,800	48,600	44,300	-
Materials and Supplies	100	100	100	-
Capital	-	-	-	-
<b>TOTAL</b>	<b>40,900</b>	<b>48,700</b>	<b>44,400</b>	<b>-</b>

### 2018 OBJECTIVES ACCOMPLISHED

- Administered the 2018 Purchase of Service grant program, funding \$25,000 of grants to local agencies. <sup>C</sup>
- Administered a Spark Microgrant Funding grant award to a local organization. <sup>C</sup>
- Awarded \$4,365 from the Illinois Arts Council from the Community Arts Access Grant. <sup>C</sup>
- Co-sponsored the 9th annual art contest entitled “Art Is Alive in Highland Park”, in partnership with The Art Center. <sup>C</sup>
- The Mayor’s Award program recognized a local leader or organization for ongoing leadership and dedication to the arts in Highland Park. <sup>C</sup>
- Reviewed artist donation proposal and formulated a recommendation to the City Council. <sup>C</sup>
- Prepared a request for proposals for an HP150 sculpture to be procured in 2019. <sup>C</sup>
- Selected a sculpture conservator to conduct a survey and develop a long range plan for the maintenance of the City’s public art. <sup>C, F, I</sup>

### 2019 OBJECTIVES

- Provide advisory recommendations pertaining to the Public Art Program, which includes acquisition, conservation and education projects. <sup>C</sup>
- Provide Likert scale feedback regarding nominations for the Mayor’s Award for the Arts, which honors a local leader or organization for ongoing leadership and dedication to the arts in Highland Park. <sup>C</sup>
- Promote Arts Month in October by developing a Highlander insert for local Arts Month activities. <sup>C</sup>
- Plan a public art project to celebrate the City’s HP150 sesquicentennial celebration. <sup>C</sup>
- Continue providing advisory feedback regarding the implementation of the Cultural Arts Master Plan. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# COMMISSIONS AND BOARDS

## HISTORIC PRESERVATION COMMISSION

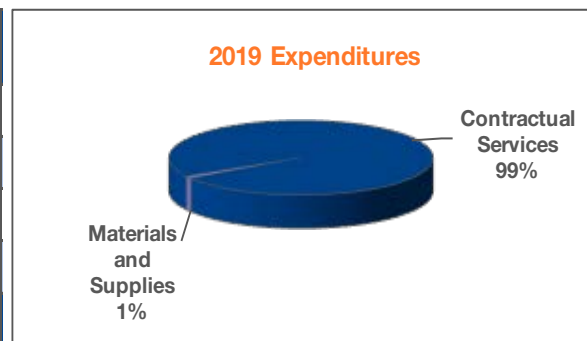


Account Code: 111.09.039  
Budgeted Full-time Positions: 0

### PURPOSE

The Commission considers the historic and architectural significance of residential buildings, prior to potential demolition, using the Historic Preservation Ordinance landmark criteria. The Commission is responsible for the review of exterior alterations to structures, buildings and landscapes, locally landmarked or in local historic districts. The Commission promotes community awareness through public education programs, such as a district-based sign program, targeted outreach to owners of significant homes, preservation seminars and the annual Historic Preservation Awards program. The Commission conducts research and makes recommendations to the City Council related to local landmark designations and the creation of local historic districts.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	3,800	18,100	8,600	36,200
Materials and Supplies	300	800	400	400
Capital	-	-	-	-
<b>TOTAL</b>	<b>4,100</b>	<b>18,900</b>	<b>9,000</b>	<b>36,500</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Researched, reviewed and evaluated landmark criteria for 23 residential properties<sup>1</sup> proposed for demolition. <sup>C</sup>
- Considered four Certificates of Appropriateness for alterations to houses that are within a local historic district or have a local landmark designation. <sup>C</sup>
- Board members completed training, ensuring that members are knowledgeable regarding the appeals process, Zoning Code and related procedures. <sup>C</sup>
- Completed the design, procurement and installation of identification signs for the City's three local historic districts. <sup>C</sup>
- Worked with the Sesquicentennial Planning Committee to plan preservation-oriented initiatives, including an internet-based interactive mapping application and a lawn sign program for historic homes. <sup>C</sup>
- Reviewed amendments to preservation-related codes and ordinances and made recommendations to the City Council resulting in improved demolition review processes. <sup>C</sup>

### 2019 OBJECTIVES

- Conduct hearings and make determinations regarding demolition requests, certificates of appropriateness and local landmark nominations as required on an ongoing basis. <sup>C</sup>
- Participate in the City's sesquicentennial celebrations by implementing one or more preservation-related initiatives. <sup>C</sup>
- Conduct educational initiative and community outreach programming, including the Historic Preservation Awards Program, by year-end. These may include guided tour events in the community and an expanded online presence. <sup>C</sup>
- Educate homeowners regarding historic preservation and the historic significance of their home through direct mail outreach and a seminar regarding the value of historic preservation and the City regulatory processes that help protect architecturally / historically significant properties. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

<sup>1</sup> Aug. 2017 – Jul. 2018

# COMMISSIONS AND BOARDS

## HOUSING COMMISSION



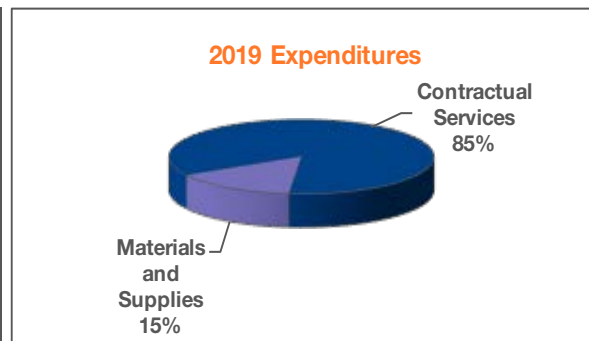
Account Code: 111.09.041

Budgeted Full-time Equivalent Positions: 0

### PURPOSE

The Highland Park Housing Commission makes recommendations to the City Council related to affordable housing for low and moderate-income households. The Commission operates rental housing in four affordable developments, maintains waiting lists for rental condominium units in affordable family and senior developments and works closely with its partners to create and sustain affordable home ownership and rental opportunities within the City. The Commission administers the City's Housing Trust Fund, which provides financial resources for affordable housing activities, oversees the City's Inclusionary Housing Program and other housing initiatives.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	5,900	7,000	7,000	7,300
Materials and Supplies	1,200	1,300	1,300	1,300
Capital	-	-	-	-
<b>TOTAL</b>	<b>7,100</b>	<b>8,300</b>	<b>8,300</b>	<b>8,600</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Applied for and received property tax exemption and refund of three years of back taxes for the Peers, Ravinia and Sunset Woods properties. <sup>F</sup>
- Completed series of policy recommendations regarding the City's inclusionary housing regulations. <sup>C</sup>
- Administered the City's Affordable Housing Trust Fund and grant making program. <sup>C</sup>
- Directed management companies, ensuring construction and remodeling projects for the Commission's affordable properties incorporated energy-efficiency improvements and sustainable building practices, including the implementation of a Peers \$1.6M window and air conditioner replacement project. <sup>C</sup>
- Continued working with property management services companies, ensuring resident satisfaction and development quality at the Housing Commission's affordable properties, including the properties they own (Peers, Ravinia and Sunset Woods rentals), and the property they operate (Walnut Place). <sup>C</sup>
- Considered inclusionary housing regulation policy changes based on research and stakeholder concern. <sup>C</sup>
- Refinanced Sunset Woods' loan. <sup>F</sup>
- Consolidated auditing services for all properties under one accounting and auditing firm. <sup>F</sup>
- Sold the Ravinia Housing parking lot to leverage development of an abutting property. <sup>C</sup>

### 2019 OBJECTIVES

- Administer the City's Affordable Housing Trust Fund and grant making program. <sup>C</sup>
- Continue working with real estate management companies ensuring resident satisfaction and development quality at the Housing Commission's affordable properties, including the properties they own (Peers, Ravinia and Sunset Woods rentals) and the property they operate (Walnut Place). <sup>C</sup>
- Direct Management Companies, assuring construction and remodeling projects, for the Commission's affordable properties, incorporate energy-efficiency improvements and sustainable building practices, when possible, including completing an assessment of Walnut Place, making repairs accordingly. <sup>C F</sup>
- Complete resident satisfaction surveys at Peers and Walnut Place. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# COMMISSIONS AND BOARDS

## HUMAN RELATIONS ADVISORY GROUP



Account Code: 111.09.043

Budgeted Full-time Equivalent Positions: 0

### **PURPOSE**

The City reclassified the Human Relations Commission as the Human Relations Advisory Group, starting in 2019, allowing for increased resident participation and engagement. The Human Relations Advisory Group promotes the American ideals of equality and justice, furthers understanding and communication between Highland Park residents, encourages and facilitates solutions to social problems, examines the nature and causes of prejudice and mediates conflicts between individuals through conference and conciliation.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	30,300	28,300	28,100	-
Materials and Supplies	200.00	700.00	200.00	-
Capital	-	-	-	-
<b>TOTAL</b>	<b>30,500</b>	<b>29,000</b>	<b>28,300</b>	<b>-</b>

### **2018 OBJECTIVES ACCOMPLISHED**

- Planned and implemented the Robert Barnard Character Counts Pillar Award nomination and Highland Park Humanitarian Award process and reception at the Highland Park High School. <sup>C</sup>
- Coordinated a "Day of Service" honoring Dr. Martin Luther King Jr. at the Highland Park Recreation Center. <sup>C</sup>
- Administered the annual Purchase of Service grant program and awarded \$25,000 in grant funding to human service agencies which serve or benefit the people who resident in or work in Highland Park. <sup>C</sup>

### **2019 OBJECTIVES**

- Plan and implement a "Day of Service" on the Dr. Martin Luther King Jr. holiday, at the Highland Park Recreation Center. <sup>C</sup>
- Provide Likert scale feedback regarding nominations for the City's Humanitarian Award and serve on the Steering Committee for the Robert Barnard Character Counts Pillar Award. <sup>C</sup>
- Provide advisory feedback and recommendations on programs or policies related to the Human Relations Advisory Group's mission. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# COMMISSIONS AND BOARDS

## PLAN AND DESIGN COMMISSION



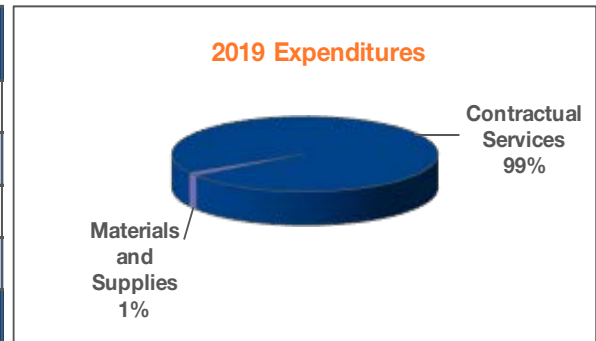
Account Code: 111.09.040

Budgeted Full-time Equivalent Positions: 0

### **PURPOSE**

The Plan and Design Commission maintains and updates the City's Comprehensive Master Plan and reviews plans for compliance with the City's Zoning Code and related development and design review regulations. The Commission makes recommendations to the City Council on development issues and proposals that affect the City, including special use permits, subdivision plats, planned unit developments, zoning text and map amendments, special exceptions to parking requirements and other projects, as assigned.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	23,300	41,500	22,500	32,900
Materials and Supplies	100	800	100	500
Capital	-	-	-	-
<b>TOTAL</b>	<b>23,300</b>	<b>42,200</b>	<b>22,600</b>	<b>33,400</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Addressed 24 development review considerations<sup>1</sup>: seven Subdivisions, five Special Use permits, eight Planned Developments or Amendment to Planned Developments, four zoning code text amendments, advising the City Council, as appropriate. <sup>C</sup>
- Conducted 29 public hearings and forwarded seven sets of findings to City Council for projects including the Audi Exchange auto dealership redevelopment, the Highland Park theater redevelopment, the Oakwood Residences multi-family residential development, the Capital Senior Housing development, the Karger Center property redevelopment and special use permits for commercial-use proposals in residential, pedestrian-oriented zoning districts and the Ravinia Business District. <sup>C</sup>
- Made recommendations regarding new land uses in the downtown and POSO district, and re-examined the Pedestrian and Neighborhood Frontage regulation in part of downtown. <sup>C</sup>
- Considered 17 Design Review applications: one sign variation, four sign packages, two new awnings, nine building façade changes and one lighting plan. <sup>C</sup>
- Conducted four pre-application reviews, which provided useful feedback on various development projects assisting the development community and ensuring projects were prepared for formal consideration. <sup>C</sup>
- Updated the City's Master Plan, reflecting policy initiatives since its last update and improving the layout of this important document. <sup>C</sup>

### **2019 OBJECTIVES**

- Consider development applications and render decisions or make recommendations to the City Council. <sup>C</sup>
- Consider land use regulatory changes, as recommended by staff or as directed by the City Council. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

<sup>1</sup> from August, 2017 – July 2018

# COMMISSIONS AND BOARDS

## NATURAL RESOURCES ADVISORY GROUP



Account Code: 111.09.047

Budgeted Full-time Equivalent Positions: 0

### PURPOSE

The City reclassified the Natural Resources Commission as the Natural Resources Advisory Group, starting in 2019, allowing for increased resident participation and engagement. The Natural Resources Advisory Group provides advisory recommendations to the City Council regarding the preservation, enhancement, management and protection of the City's environment and natural resources and provides recommendations regarding environmental and natural resource-related initiatives identified in the City's Sustainability Plan.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	-	1,000	1,000	-
Materials and Supplies	1,000	1,300	1,300	-
Capital	-	-	-	-
<b>TOTAL</b>	<b>1,000</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>

### 2018 OBJECTIVES ACCOMPLISHED

- Assisted with the annual update of the three-year Sustainability Strategic Plan which guides the City's sustainability work plan. <sup>C</sup>
- Assisted with the creation of an online crowd-sourced sustainable projects GIS map to highlight various sustainable projects or investments that have been completed on private properties in the community. <sup>C</sup>
- Created a Spanish version of the ravine maintenance brochure. <sup>C</sup>
- Considered three Steep Slope Zone variations requests, two of which resulted in the formulation of recommendations to the Zoning Board of Appeals and one which resulted in a withdrawn Steep Slope variation request. <sup>C</sup>
- Considered three Beach Structure Permit requests, resulting in the formulation of recommendations to the City Council. <sup>C</sup>
- Created a Sustainability Communications Plan to help guide environmentally-focused communications through the City's various communications modalities. <sup>C</sup>
- Provided guidance and input for completing a greenhouse gas inventory and setting greenhouse gas reduction goals, along with feedback and input into a Climate Hazards Report, as part of the City joining the Global Covenant of Mayors for Climate and Energy. <sup>C</sup>

### 2019 OBJECTIVES

- Monitor waste, composting and recycling output community-wide, evaluating relative to Sustainability Plan goals. <sup>C</sup>
- Provide recommendations regarding educational opportunities for reducing the use, cost and impact of building energy through energy efficiency, renewable energy and other energy technologies. <sup>C</sup>
- Provide recommendations to improve air and water quality in Highland Park. <sup>P</sup>
- Assist with completion of projects and initiatives identified within the City's Sustainability Plan. <sup>C</sup>
- Assist with implementation and tracking of the City's greenhouse gas reduction goals. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# COMMISSIONS AND BOARDS

## RAVINIA FESTIVAL

### NEIGHBORHOOD MEETINGS



Account Code: 111.09.045

Budgeted Full-time Equivalent Positions: 0

#### PURPOSE

The City discontinued the Ravinia Festival Community Relations Commission and as an alternative, Ravinia Festival will hold at least two neighborhood meetings starting in 2019, allowing for increased resident participation and engagement. The neighborhood meetings will allow residents to interact with Ravinia Festival and City representatives in a conversational setting to discuss matters related to Ravinia Festival operations. Residents within a radius of Ravinia Festival will be notified of the neighborhood meetings, which will also be promoted through the City's communications modalities.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	100	200	200	-
Materials and Supplies	-	200	200	-
Capital	-	-	-	-
<b>TOTAL</b>	<b>200</b>	<b>400</b>	<b>400</b>	<b>-</b>

#### 2018 OBJECTIVES ACCOMPLISHED

- Conducted three meetings, providing a forum for the discussion and resolution of resident inquiries and feedback regarding traffic, parking, noise and public safety at the Ravinia Festival. <sup>P, C</sup>
- Community Development staff provided updates regarding the Ravinia District (Roger Williams Avenue) streetscape improvement project and facilitated resident input and feedback related to the operations of the Ravinia Festival and related event public transportation. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# BOARDS AND COMMISSIONS

## TRANSPORTATION ADVISORY GROUP



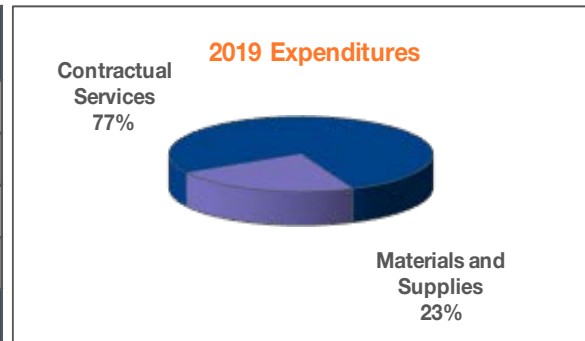
Account Code: 111.09.050

Budgeted Full-time Equivalent Positions: 0

### PURPOSE

The City reclassified the Transportation Commission as the Transportation Advisory Group starting in 2019, allowing for increased resident participation and engagement. The Transportation Advisory Group investigates ways and means of coordinating transportation activities; encourages educational activities regarding community transportation matters; and reviews proposed enhancements which are specifically intended to improve the flow and safety of vehicular and pedestrian traffic on public streets and public parking.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	3,800.00	5,000.00	-	4,000
Materials and Supplies	3,000	2,600	1,400	1,200
Capital	-	-	-	-
<b>TOTAL</b>	<b>6,900</b>	<b>7,600</b>	<b>1,400</b>	<b>5,200</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Reviewed request for traffic and signage enhancements from residents, upon recommendation of Staff, at the Traffic Management Committee. <sup>P</sup>
- Reviewed request for on-street parking regulations from residents. <sup>P</sup>
- Restored six, 2-Hour parking stalls on the west side of St. Johns between Elm Place and Park Avenue. <sup>P</sup>
- Designated 10 parking stalls on Western Avenue near Hyacinth Place to allow permitted Overnight Parking. <sup>P</sup>
- Met with the “Bike Walk Advisory Group” to discuss advancing the goals of the “Bike-Walk HP 2030” plan. <sup>P</sup>

### 2019 OBJECTIVES

- Meet on a quarterly basis or as-needed. <sup>P</sup>
- Continue to host BWAG meetings at the quarterly meetings. <sup>P</sup>
- Review appeals of Traffic Management Committee decisions. <sup>P</sup>

# COMMISSIONS AND BOARDS

## ZONING BOARD OF APPEALS



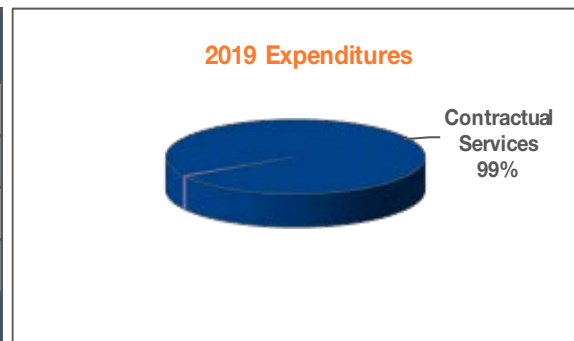
Account Code: 111.09.049

Budgeted Full-time Equivalent Positions: 0

### PURPOSE

The Zoning Board of Appeals (ZBA) considers and decides requests for variations to regulations contained in the City's Zoning Ordinance. The Board decides requests for variations from the ravine and steep slope setback requirements, as well as certain fence regulations. The Board considers issues, as assigned by the City Council. Although the ZBA renders final decisions on most matters before it, the ZBA also serves as a principal hearing and advisory body to the City Council on a range of matters including special exceptions. The Board hears other applications, as authorized by City Code.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	15,800	12,800	12,800	12,900
Materials and Supplies	-	100.00	100.00	100.00
Capital	-	-	-	-
<b>TOTAL</b>	<b>15,800</b>	<b>12,800</b>	<b>12,800</b>	<b>12,900</b>



### 2018 OBJECTIVES ACCOMPLISHED

- The ZBA conducted 22 hearings related to applications for zoning relief, for the period of August through December 2017. Of the 22 cases, one involved a variation to the Steep Slope Ordinance, four were related to fence height and two were Compere Referrals. <sup>P,C</sup>
- The ZBA conducted hearings for 18 related to applications for zoning relief, for the period of January through July 2018. Of the 18 cases, one was a Compere Referrals, one involved a request to remove a heritage tree and two involved a variation to the Steep Slope Ordinance. <sup>P,C</sup>
- Board members completed training in November 2017, ensuring that members are knowledgeable regarding the appeals process, Zoning Code and related procedures. <sup>P,C</sup>

### 2019 OBJECTIVES

- Conduct public hearings, decide variance requests and make recommendations to City Council regarding variance considerations, as directed. <sup>P,C</sup>
- Board members will participate in ongoing training, ensuring that members are knowledgeable regarding the appeals process, Zoning Code and related procedures by year-end. <sup>P,C</sup>
- Board members and staff will monitor variation requests and make recommendations for zoning text changes as appropriate, by year-end. <sup>P,C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# COMMISSIONS AND BOARDS

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.039 Historic Preservation Commission</b>				
111.09.039.6107 Professional Services -Other	2,400	13,200	7,100	34,200
111.09.039.6202 Membership Dues	300	400	400	400
111.09.039.6204 Advertising	100	200	200	200
111.09.039.6205 Photo & Printing	1,000	4,000	1,000	1,000
111.09.039.6212 Education & Training		400		400
111.09.039.6501 Supplies - Books & Periodicals		100	100	100
111.09.039.6513 Business Expenses	300	700	300	300
<b>Total Historic Preservation Commission</b>	<b>4,100</b>	<b>18,900</b>	<b>9,000</b>	<b>36,500</b>
<b>111.040 Plan and Design Commission</b>				
111.09.040.6107 Professional Services -Other	20,700	37,800	20,000	30,000
111.09.040.6204 Advertising	2,000	2,300	2,000	2,000
111.09.040.6212 Education & Training	600	1,400	500	900
111.09.040.6501 Supplies - Books & Periodicals		200	100	200
111.09.040.6502 Supplies - Office		100		100
111.09.040.6513 Business Expenses	100	500		200
<b>Total Plan Commission</b>	<b>23,300</b>	<b>42,200</b>	<b>22,600</b>	<b>33,400</b>
<b>111.041 Housing Commission</b>				
111.09.041.6107 Professional Services -Other	5,900	6,700	6,700	6,800
111.09.041.6210 Activities Programming Costs		300	300	500
111.09.041.6501 Supplies - Books & Periodicals		100	100	100
111.09.041.6513 Business Expenses	1,200	1,200	1,200	1,200
<b>Total Housing Commission</b>	<b>7,100</b>	<b>8,300</b>	<b>8,300</b>	<b>8,600</b>
<b>111.042 Business and Economic Development Advisory Group</b>				
111.09.042.6205 Photo & Printing	200	300	200	
111.09.042.6513 Business Expenses	100	300		
<b>Total Business and Economic Development Commission</b>	<b>200</b>	<b>500</b>	<b>200</b>	<b>-</b>
<b>111.043 Human Relations Advisory Group</b>				
111.09.043.6206 Receptions & Ceremonials	400	800	600	
111.09.043.6210 Activities Programming Costs	29,800	27,500	27,500	
111.09.043.6513 Business Expenses	200	700	200	
<b>Total Human Relation Commission</b>	<b>30,500</b>	<b>29,000</b>	<b>28,300</b>	<b>-</b>
<b>111.045 Ravinia Festival Neighborhood Meetings</b>				
111.09.045.6204 Advertising	100	200	200	
111.09.045.6513 Business Expenses		200	200	
<b>Total Ravinia Festival Commission</b>	<b>200</b>	<b>400</b>	<b>400</b>	<b>-</b>

Note: Numbers in the budget document are rounded to the nearest \$100. When numbers are presented in rounded format, the totals may appropriately not add-up by the rounding factor, when either (1) there are few items to add to the total and/or (2) many of the items which add to the total are near ½ of the rounding factor.

# COMMISSIONS AND BOARDS

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.046 Cultural Arts Advisory Group</b>				
111.09.046.6202 Membership Dues	300	300	300	
111.09.046.6210 Activities Programming Costs	40,500	48,400	44,000	
111.09.046.6513 Business Expenses	100	100	100	
<b>Total Cultural Arts Commission</b>	<b>40,900</b>	<b>48,700</b>	<b>44,400</b>	<b>-</b>
<b>111.047 Natural Resources Advisory Group</b>				
111.09.047.6212 Education & Training		1,000	1,000	
111.09.047.6513 Business Expenses	1,000	1,300	1,300	
<b>Total Natural Resources Commission</b>	<b>1,000</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>
<b>111.049 Zoning Board of Appeals</b>				
111.09.049.6107 Professional Services -Other	10,700	8,800	8,800	8,900
111.09.049.6204 Advertising	5,100	4,000	4,000	4,000
111.09.049.6513 Business Expenses		100	100	100
<b>Total Zoning Board of Appeals</b>	<b>15,800</b>	<b>12,800</b>	<b>12,800</b>	<b>12,900</b>
<b>111.050 Transportation Advisory Group</b>				
111.09.050.6107 Professional Services -Other	3,800	5,000		4,000
111.09.050.6513 Business Expenses	1,000	1,100	900	200
111.09.050.6604 Furnishings & Small Equipment	2,000	1,500	500	1,000
<b>Total Transportation Commission</b>	<b>6,900</b>	<b>7,600</b>	<b>1,400</b>	<b>5,200</b>
<b>111.055 Board of Police and Fire Commissioners</b>				
111.09.055.6106 Professional Services - Medical	16,600	24,300	24,300	24,300
111.09.055.6107 Professional Services -Other	2,300	10,400	9,500	9,900
111.09.055.6201 Professional Development		1,600	1,600	1,600
111.09.055.6202 Membership Dues	400	400	400	400
111.09.055.6208 Travel Allowance		1,000	1,000	1,000
111.09.055.6213 Recruitment Costs	13,900	21,500	21,500	22,000
111.09.055.6513 Business Expenses	200	600	600	600
<b>Total Board of Police and Fire Commissioners</b>	<b>33,300</b>	<b>59,800</b>	<b>58,900</b>	<b>59,800</b>
<b>Commissions Total within the General Fund</b>	<b>163,100</b>	<b>230,500</b>	<b>188,500</b>	<b>156,400</b>

Note: Numbers in the budget document are rounded to the nearest \$100. When numbers are presented in rounded format, the totals may appropriately not add-up by the rounding factor, when either (1) there are few items to add to the total and/or (2) many of the items which add to the total are near ½ of the rounding factor.

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# CAPITAL BUDGET



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# CAPITAL BUDGET

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# 10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



Starting with this budget document, the City expanded from a 5-year to a 10-year Capital Improvement Program (CIP), which will be updated annually and adopted as part of the budget process. The City's Financial and Budgetary Policies establish the basic guidelines under which the CIP is prepared. The primary purpose of the CIP is to upgrade, rehabilitate and replace existing equipment, facilities and infrastructure systems. The secondary purpose is to plan funding for future significant capacity increases or new equipment, facilities, and infrastructure systems. When projects are slated in the 10-year CIP, the impact on the operating budget is estimated, discussed below and included in the 10-year fund balance summary. No significant operating budget impact is anticipated, as a result of the current 10-year CIP. In 2019, the City's CIP is expected to be funded 100% pay as you go and 0% by debt financing.

## Streets

**119 centerline miles/280 lane miles**

Every three years, the City conducts testing of all streets. Each street is ranked with a Pavement Condition Number (PCN). On an annual basis, the streets are prioritized for rehabilitation based on a number of factors including PCN, proximity of neighborhood streets, holistic approach (combining with other utility improvements), grant funding, and other related factors. To maintain a good PCN rating for all streets, approximately \$1.1 - \$1.5 million per year of funding is required, based on estimated project costs. On average annually, the City repaves approximately 6 lane miles. Streets will be repaired based upon their PCN rating. Special Service Area (SSA) financing is available for residents desiring a private street be repaired. These improvements will have no effect on the operating budget, as they represent improvements to existing infrastructure.

## Bridges

**18 vehicular/5 pedestrian bridges**

A comprehensive master plan of City bridges was completed in 2008. Annual funding is allocated to complete projects identified in the master plan and upon inspection of bridges. The allocation is adjusted annually, based on estimated project costs. Bridges are inspected every two years or as directed by Illinois Department of Transportation (IDOT). Projects are prioritized by staff, upon receiving feedback from consultants on a major capital repair project. Grant funding is pursued for bridge replacement projects. Currently, seven bridges are eligible for funding, administered through IDOT, with federal funds contributing 80% of the cost and the City contributing 20% of the cost.

## Sidewalks/Paths

**130 miles of sidewalks**

Annual funding provides for replacement and improvement of deteriorated sidewalks or bike paths, installation of new sidewalks, pedestrian safety signage and striping. Funding is adjusted annually based on estimated project costs. The 2019 Budget reflects the fifth year of implementation of the Bike-Walk 2030 Plan, which addresses continuity of sidewalks and bike paths throughout the City, including new installations.

## Transportation Enhancements

**3 major bike paths**

System enhancements include increased capacity, addition of curb and gutter, new traffic signals or street lights, and new street, sidewalk, or bridge construction. Funding for enhancements shall be provided by any of the following funding mechanisms: Special Service Area, cost sharing programs, new or increased fees, Tax Increment Financing, grant funding, or debt financing. New sidewalks, as mentioned above, and street light installations and rehabilitation are scheduled in the current 10-year CIP.

# 10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



## Storm Sewers

165 miles

The City's design standard for storm sewers is to handle a 10-year rain event. A comprehensive storm water master plan study was completed in 2018. Funding is allocated based on projects identified in the master plan study to provide for maintenance and repair of the existing system, including lining, spot repairs and replacement of failed storm sewer sections, or upsizing of storm sewers without sufficient capacity to handle a 10-year storm event. Funding is adjusted annually based on estimated project costs. Enhancements to the system include installation of new lines or capacity increases beyond the 10-year storm event, which will be funded through SSA (upon approval of affected residents and Council), cost sharing, grant funding, new or increased revenues, or debt financing. The current 10-year CIP anticipates maintenance and repair of the existing system, with no operating budget impact anticipated. Due to the increasing intensity of storms, Public Works is looking at alternatives to supplement storm sewers installation such as green infrastructure.

## Sanitary Sewers

128 miles

A comprehensive sanitary sewer master plan study was completed in 2018. The City strives to make sanitary sewer system improvements achieving a peaking factor of 6, which is a goal of the North Shore Water Reclamation District (NSWRD). All sanitary sewer discharges are treated by the NSWRD treatment plant on Clavey Rd. Funding is allocated based on projects identified in the master plan study to provide for ongoing maintenance including lining of sanitary sewer mains and manholes, spot repairs, and replacement of damaged line sections. Funding is adjusted annually based on estimated project costs. The City implemented a voluntary cost sharing sewer service lateral program to assist residents dealing with sanitary sewer backups. In addition, as part of permit process the City will continue dye testing of laterals to identify cross connections when homes are remodeled or reconstructed. The current ten-year CIP anticipates maintenance and repair of the existing system, with no operating budget impact anticipated.

## Ravines

8 miles

Ravines serve as storm water conduits on the east side of the City and some contain sanitary and/or water mains. A comprehensive ravine study was last completed in 1996 and updated in 2005. The study identified areas requiring corrective repairs. The study results are combined with field inspections to identify projects for the annual ravine repair program. Funding is allocated based on projects identified in the study including public infrastructure repairs, erosion control, slope stabilization, and toe protection. Funding is adjusted annually based on estimated project costs. Maintenance and repairs of non-public ravines are the responsibility of private property owners.

## Water Utility

Water Treatment Plant and 166 miles of water mains

The City recently upgraded its Water Plant to an ultra-filtration membrane technology plant. In addition to Highland Park residents, the City also serves residents of Deerfield, Lincolnshire, Bannockburn, and the Glenbrook Sanitary District with potable water. Maintenance of the plant facility and distribution system is essential to the utility's operation. In 2010 the City completed a comprehensive master plan of the water distribution system. Annual funding of at least \$1-\$2 million is allocated for operations of Water Plant and for water main replacement and rehabilitation projects. Funding is adjusted annually based on estimated project costs. Water main replacement is indicated when a history of line failure or pipe undersize exists. Water main replacement typically requires street improvements as well, which are partially funded from this CIP allocation.

The Public Works Department analyzed the projected impact on the Water Fund's operating budget and no additional personnel are anticipated as a result of the plant upgrades. It is anticipated that the upgrades will increase the cost of electric utilities in the future. Public Works will research options to reduce energy costs through efficiency improvements and renewable energy installation.

# 10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



In 2017, the City completed a major project replacing 30-year-old residential water meters and implementing an Automated Meter Reading (AMR) system. The City received approval from IEPA for a low-interest IEPA State Revolving Fund (SRF) loan to implement this infrastructure modernization program. The City's water rate pricing model includes an estimated average increase of 15% annually to pay for the general obligation bonds issued for upgrading the Water Treatment Plant and the IEPA loan which funded the water meter replacements and the automated meter reading system. The IEPA loan is a taxable loan paid back by water revenues and does not affect the bank qualification received for tax exempt bonds. A web interface for the AMR system is planned to roll out in 2018 and 2019.

## Parking Fund

## 46 Parking Facilities

The City manages 46 public parking facilities. Parking fees and fines support the operation and maintenance of public parking facilities in the Central Business District, Ravinia, and Braeside. In 2006 and 2018, the City completed a study of parking fees and fines to determine the appropriate funding mechanism for continued capital improvements. Parking fees are anticipated to be set at levels sufficient to fund replacement and improvement of existing parking facilities. Other revenues will be required to fund any future enhancements to parking facilities. 2019 projects include striping and pavement marking of City parking lots.

## Facilities

## 18 Core and 10 Ancillary Facilities

Public Works maintains eighteen (18) core facilities and ten (10) ancillary facilities with zero life-safety concerns. As part of the long-range facilities master plan and per Council direction, City identified two high priority projects: Replacement of Fire Station #32 located in the Ravinia neighborhood and Relocation of Senior Center from its current location on Laurel Ave to Highland Park Country Club (HPCC). The two proposed major facility projects are currently funded and anticipated to be completed in the next five years. In the interim, plans are in place to go through the design and public feedback of the new Fire Station #32, interior renovation of HPCC, and conducting few Senior Services programs at HPCC. Also, as part of long-range facilities capital projects, City identified Priority 1 facility capital projects as recommended by 2017 EMG Master Plan report. The 2019 budget includes strategic drawdown of excess reserves which will fund budgeted City facilities Priority 1 capital improvement projects.

## Equipment Inventory

## Vehicle Fleet, Major Equipment, Computer Hardware

The City maintains an extensive inventory of vehicles, major equipment, and computer hardware. An analysis of historical operating costs has produced an optimal replacement age for each of the vehicles in the City's fleet. Fuel efficiency and alternative fuels are considered in purchases of new vehicles for the fleet. Investments in technology are analyzed based on the expectation of improving information flow and productivity. The City has established an Internal Service Fund to account for ongoing maintenance costs as well as the accumulation of reserves to fund replacement of all equipment. Wherever possible, equipment is retained beyond its estimated useful life. Annual charges are assessed against operating department budgets to fund the costs associated with this inventory.



# 10-YEAR CAPITAL IMPROVEMENT SUMMARY WITH FUNDING SOURCES (\$000)



Infrastructure:	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	10 Yr.
Strt. - Asphalt & Concrete	1,360	(771)	599	112	162	580	435	452	435	435	3,799
Strt. - Lincoln Pl - Glencoe to Lincoln Av W.	390										390
Strt. - Green Bay - Central to Clavey	300	275	800	800							2,175
Strt. - Clavey - US 41 to Green Bay	242	968									1,210
Strt. - Old Skokie, Old Deerfield to S. End					1,200	5,800					7,000
Strt. - Other	15										983
<b>Streets - Total</b>	<b>2,307</b>	<b>1,440</b>	<b>1,399</b>	<b>912</b>	<b>1,362</b>	<b>6,380</b>	<b>435</b>	<b>452</b>	<b>435</b>	<b>435</b>	<b>15,557</b>
Bridges - Park Ave West	200	480									680
Bridges - Wade Ave	100	200	390								690
Bridges - Beech Street	85	100									185
Bridges - Judson Ave.	85	100									185
Bridges - Inspections & Consulting	60	60	60	60	84	80	100	100	100	100	804
Bridges - To be determined		24		8			58	730	654	640	2,114
<b>Bridges - Total</b>	<b>530</b>	<b>964</b>	<b>450</b>	<b>68</b>	<b>84</b>	<b>80</b>	<b>158</b>	<b>830</b>	<b>754</b>	<b>740</b>	<b>4,658</b>
<b>Bike/Walk Plan &amp; Sidewalks</b>	<b>110</b>	<b>105</b>	<b>405</b>	<b>504</b>	<b>123</b>	<b>758</b>	<b>440</b>	<b>390</b>	<b>330</b>	<b>610</b>	<b>3,774</b>
<b>Street Lighting &amp; Striping</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>2,200</b>
<b>Tree Replacement</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>1,150</b>
<b>Parking Improvements, including HPCC</b>	<b>30</b>	<b>112</b>	<b>128</b>	<b>1,184</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>96</b>	<b>40</b>	<b>1,750</b>
<b>Central Business District Streetscape</b>					<b>335</b>	<b>232</b>	<b>232</b>	<b>335</b>	<b>335</b>	<b>293</b>	<b>1,762</b>
Storm - Eastwood Av - Berkeley to Northland Av	520										520
Storm - Tangewood Ct - Cul-De-Sac to Red Oak Ln	315										315
Storm - Lincoln Place - Glencoe to Lincoln Av W.	275										275
Storm - Clavey - US 41 to Green Bay	145	554									699
Storm - Green Bay - Central to Clavey	100	100	390	390							980
Storm - Taylor Ave & Perennial - West End to Beverly	50										50
Storm - Waverly - Sheridan to Sheridan				565							565
Storm - Richfield & Old Skokie				500							500
Storm - Flood Mitigation Management Program			400	400	400	400	400	400	400	400	3,200
Storm - Sheridan Rd - Oak Knoll Ter to Lake Cook				275							275
Storm - Sheridan Road - North of Edgecliffe				115							115
Storm - Ferndale Av - Richfield to Midland									300		300
Sanitary - Lincoln Pl - Glencoe to Lincoln Av W.	500										500
Sanitary - Green Bay - Central to Clavey	100										100
Sanitary - Ravine 10 east of Sheridan											500
Sanitary - Sheridan Road - North of Edgecliffe				240							240
Sanitary - Old Skokie Valley Lining				200							200
Sanitary - Alley - Park, Central, Laurel						530					530
Sanitary and Storm Sewers - Lining	600		700	600	700	700	537	537	600	600	5,574
Sanitary and Storm Sewers - Other	50		35	50	31	53			6	96	321
<b>Sewers - Total</b>	<b>2,655</b>	<b>654</b>	<b>1,525</b>	<b>3,835</b>	<b>1,131</b>	<b>1,683</b>	<b>937</b>	<b>937</b>	<b>1,306</b>	<b>1,096</b>	<b>15,759</b>
<b>Ravines</b>	<b>20</b>	<b>92</b>	<b>30</b>	<b>110</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>170</b>	<b>65</b>	<b>746</b>
Water - Lincoln Pl - Glencoe to Lincoln Av W.	370										370
Water - Clavey - US 41 to Green Bay	290	1,160									1,450
Water - Pumps Refurb., Replace., Rotating Assembly	150	70		70							290
Water - Meters/Interconnects	90	110	135	130	150	115	130	380	105	125	1,470
Water - Green Bay - Central/Clavey&Michigan/Onwen	85		1,155	1,155		400					2,795
Water - Membrane Replacements & Air Compressor			500	500	500	500	500	200			2,700
Water - Walker - St Johns to West City Limits			350								350
Water - Oak Knoll Ter - Pine Point Dr to Pine Point			270								270
Water - 54" Intake Pipe Extension Design & Constr			100		1,250						1,350
Water - Beverly Road, Cherry Ln to S End				750							750

## 10-YEAR CAPITAL IMPROVEMENT SUMMARY WITH FUNDING SOURCES (\$000)



Infrastructure continued:	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	10 Yr.
Water - Hazel Ave Loop (Ravine 7)					200						200
Water - RBD Watermain Upgrade (TIF)						1,300					1,300
Water - First Street - Central Ave to Elm Place						350					350
Water - Logan St (Reconnect Services)						350					350
Water - Richfield Ave 18-in RCP Watermain Lining							1,000				1,000
Water - Water Tower Tuckpointing Dsgn & Constr							800				800
Water - Sylvester PI Lining (S to Ravine Dr)							200				200
Water - Charal Ln Watermain							200				200
Water - Waverly - Sheridan to Sheridan								1,020			1,020
Water - Skokie Valley Rd - Lake Cook to Clavey Rd								700			700
Water - Bloom St - St. Johns to Oak								225			225
Water - Distr. Sys Surge Suppress. Dsgn & Constr								100	1,000		1,100
Water - St. Johns - Elm to Vine & Vine to S of Orchard									605		605
Water - Central - Sunset Rd to Beverly PI									500		500
Water - Egandale Rd to Woodbridge Ln									350		350
Water - N Side Res. Tank Expan. Dsgn & Constr										2,000	2,000
Water - Sheridan - North of Edgecliffe & to County Line										325	325
Water - Other Projects		60					150	200	50		460
<b>Water - Total</b>	<b>985</b>	<b>1,400</b>	<b>2,510</b>	<b>2,605</b>	<b>2,100</b>	<b>3,015</b>	<b>2,980</b>	<b>2,825</b>	<b>2,610</b>	<b>2,450</b>	<b>23,480</b>
<b>Total Infrastructure</b>	<b>6,972</b>	<b>5,102</b>	<b>6,782</b>	<b>9,552</b>	<b>5,575</b>	<b>12,587</b>	<b>5,622</b>	<b>6,209</b>	<b>6,371</b>	<b>6,064</b>	<b>70,835</b>
Infrastructure Funding Sources:	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	10 Yr.
User Charges and Other Revenue	3,109	524	2,681	4,798	4,052	5,292	3,716	4,288	5,042	4,429	37,930
Property Tax	1,200	1,325	650	650							3,825
Motor Fuel Tax	900	775	775	775	775	775	775	775	775	775	7,879
Grants/Reimbursements	696	1,554									2,250
Home Rule Sales Tax	451	457	468	476	485	494	502	511	521	530	4,895
Strategic Fund Drawdown - Street Capital Fund	385	-			2	297		34	33		752
Strategic Fund Drawdown - General (BikeWk, Trees)	125	220	444	619	238	873	502	505		329	3,854
Strategic Fund Drawdown - Sewer Fund	105			1,476							1,581
Strategic Fund Drawdown - Water Fund		189	1,082	748		62	127	95			2,302
Strategic Fund Drawdown - Parking Fund		58	142	10	22	45					277
Bond Proceeds - Streets			540			4,750					5,290
<b>Total Funding - Infrastructure</b>	<b>6,972</b>	<b>5,102</b>	<b>6,782</b>	<b>9,552</b>	<b>5,575</b>	<b>12,587</b>	<b>5,622</b>	<b>6,209</b>	<b>6,371</b>	<b>6,064</b>	<b>70,835</b>
Facilities & Equipment:	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	10 Yr.
Vehicle and Equipment Replacement	1,118	2,610	1,992	826	1,032	1,495	1,795	771	1,139	1,576	14,355
HPCC Roof and HVAC Replacement	480	360	360								1,200
Priority 1 Facility Updates	367	332	525	701	767	420	176	918	349	534	5,088
Fire Station 32 (Ravinia)		100	7,460								7,560
Senior Center Relocation and Interior Renovations				3,500							3,500
<b>Total Facilities &amp; Equipment</b>	<b>1,965</b>	<b>3,402</b>	<b>10,337</b>	<b>5,026</b>	<b>1,799</b>	<b>1,915</b>	<b>1,971</b>	<b>1,689</b>	<b>1,488</b>	<b>2,110</b>	<b>31,703</b>
Facilities & Eqp. Funding Sources:	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	10 Yr.
Home Rule Sales Tax	1,358	2,530	2,482	786	1,740	1,662	1,971	1,162	1,488	2,131	17,309
Strategic Fund Drawdown - General (Facilities)	367	332		241	59	254		527			1,759
Strategic Fund Drawdown - Equipment Fund	241	541	395								1,176
Bond Proceeds - Fire Station and Senior Center			7,460	4,000							11,460
<b>Total Funding - Facilities &amp; Equipment</b>	<b>1,965</b>	<b>3,402</b>	<b>10,337</b>	<b>5,026</b>	<b>1,799</b>	<b>1,915</b>	<b>1,971</b>	<b>1,689</b>	<b>1,488</b>	<b>2,110</b>	<b>31,703</b>
<b>Grand Total City Capital</b>	<b>8,936</b>	<b>8,504</b>	<b>17,119</b>	<b>14,579</b>	<b>7,374</b>	<b>14,503</b>	<b>7,592</b>	<b>7,898</b>	<b>7,859</b>	<b>8,174</b>	<b>102,539</b>
<b>Grand Total City Funding</b>	<b>8,936</b>	<b>8,504</b>	<b>17,119</b>	<b>14,579</b>	<b>7,374</b>	<b>14,503</b>	<b>7,592</b>	<b>7,898</b>	<b>7,859</b>	<b>8,174</b>	<b>102,539</b>

See Glossary of Terms and Funds in the Appendix.

# 10-YEAR CAPITAL IMPROVEMENT PROJECTS BY FUND (\$000)



Department and Division	Project and Fund Description	Capital Improvement Program Expenditures by Year										Total 10-Yr.
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Police Dept. Communications	Upgrade HP 2-way radio comms. to State of IL std. interoperable, digital STARCOM-21 system										350	350
Police Dept. Administration	Parking and Permitting System		100				10					110
Police Dept. Communications	Consolidated Dispatch Infrastructure costs per agreement with Village of Glenview (Funded from E911)	21	21	21								63
Police Dept. Patrol	Conducted Energy Devices Replacement	5	5	5	5	5	5	5	5	5	5	50
Police Dept. Patrol	Body Worn Cameras (BWCs); 20 BWCs, computer hardware/ downloading devices, charging units, storage		74	49	5	5	5	5	5	5	5	158
Police Dept. Administration	Emergency Ops. Ctr. (EOC) Laptop Computer Replacement		5				5				5	15
Police Dept. Patrol	Rifle-rated Tactical Deployment Vests		16					16				33
Fire Dept. Emerg. Med./Eqp.	Cardiac Monitor Replacement- 1/Year	35	36	37	38	38	39	39	40	40	41	383
Fire Dept. Emerg. Med./Eqp.	Stryker Power Load System to Reduce Back Injuries			50		50					50	150
Comm. Develop. Planning	Central Business District Streetscape - Signage, Street Furniture, Laurel Viaduct					335	232	232	335	335	293	1,762
Public Works Oper./Facilities	Recommendations by UGL Equis based on Master Plan Facilities Conditions Assessment ('16 Priority 1 projects) - excludes new Ravinia Fire Station	367	332	525	701	767	420	176	918	349	534	5,088
Public Works Engineering	Street Capital Bike Walk Plan per schedule (Priority 1)	10	105	405	504	123	758	440	390	330	610	3,674
Public Works Oper./Forestry	Tree Replacement	115	115	115	115	115	115	115	115	115	115	1,150
	<b>Subtotal General Fund</b>	<b>552</b>	<b>809</b>	<b>1,207</b>	<b>1,368</b>	<b>1,438</b>	<b>1,588</b>	<b>1,028</b>	<b>1,808</b>	<b>1,179</b>	<b>2,008</b>	<b>12,985</b>
Public Works Street Lights	Street Lighting Improvements	70	70	70	70	70	70	70	70	70	70	700
Public Work Streets	Street Striping	150	150	150	150	150	150	150	150	150	150	1,500
	<b>Subtotal Multi-Modal Fund</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>2,200</b>
Public Works Engineering	Street Capital Streets	2,307	1,440	1,399	912	1,362	6,380	435	452	435	435	15,557
Public Works Engineering	Street Capital Bridges	530	964	450	68	84	80	158	830	754	740	4,658
Public Works Engineering	Street Capital Sidewalk	100										100
Public Works Engineering	Street Capital Ravines (Priority 1)	20	92	30	110	65	65	65	65	170	65	746
Fire Dept. Emerg. Med./Eqp.	Ravinia Fire Station Replacement		100	7,460								7,560
Public Works Facilities	HPCC Roof, HVAC and Other Improvements	480	360	360								1,200
City Mgr's Office Facilities	HPCC Parking improvements				1,000							1,000

# 10-YEAR CAPITAL IMPROVEMENT PROJECTS BY FUND (\$000)



Department and Division	Project and Fund Description	Capital Improvement Program Expenditures by Year										Total 10-Yr.
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
City Mgr's Office Facilities	Senior Center Relocation and interior renovations				3,500							3,500
	<b>Subtotal Streets and Other Capital Projects Fund</b>	<b>3,437</b>	<b>2,956</b>	<b>9,699</b>	<b>5,590</b>	<b>1,511</b>	<b>6,525</b>	<b>658</b>	<b>1,347</b>	<b>1,359</b>	<b>1,240</b>	<b>34,320</b>
Public Work Parking	Maint./Repair parking lots & decks Priority 1 improvements	30	112	128	156	40	40	40	40	40	40	666
Police Dept. Fleet/Parking	Parking Enforcement Vehicle Replacement				28					56		84
	<b>Subtotal Parking Fund</b>	<b>30</b>	<b>112</b>	<b>128</b>	<b>184</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>96</b>	<b>40</b>	<b>750</b>
Public Work Water Distrib.	Water main replacement per schedule (Priority 1)	745	1,160	1,775	1,905	200	2,400	1,550	2,095	1,455	325	13,610
Public Works Water Prodn.	Water Production & Storage improvements (Priority 1)	150	130	600	570	1,750	500	1,300	550	1,050	2,000	8,600
Public Work Water Distrib.	Water Distribution - Meter Replacement Program	75	75	75	80	90	80	70	120	70	70	805
Public Work Water Distrib.	Water Distribution - Large Interconnect Meter Rplcmt.	15	35	60	50	60	35	60	60	35	55	465
	<b>Subtotal Water Fund</b>	<b>985</b>	<b>1,400</b>	<b>2,510</b>	<b>2,605</b>	<b>2,100</b>	<b>3,015</b>	<b>2,980</b>	<b>2,825</b>	<b>2,610</b>	<b>2,450</b>	<b>23,480</b>
Public Works Engineering	Storm Sewer Capital - per schedule (Priority 1)	1,405	257	1,300	2,160	416	428	212	212	581	371	7,342
Public Works Engineering	Sanitary Sewer Capital - per schedule (Priority 1)	1,220	191	186	1,635	675	1,205	675	675	675	675	7,811
Public Works Sanitary Sewers	Sanitary Sewers Lift Station Maint. (Priority 1)	30	207	40	40	40	50	50	50	50	50	607
	<b>Subtotal Sewer Fund</b>	<b>2,655</b>	<b>654</b>	<b>1,525</b>	<b>3,835</b>	<b>1,131</b>	<b>1,683</b>	<b>937</b>	<b>937</b>	<b>1,306</b>	<b>1,096</b>	<b>15,759</b>
City Mgr's Office Human Res.	City Fitness Center Equipment Rplcmt. (FD HQ Station 33)	25	5	5	5	5	5	5	5	5	5	70
	<b>Subtotal Insurance Fund</b>	<b>25</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>70</b>
Police Dept. Fleet	Vehicle Replacements: 5 per year	192	202	194	104	194	194	194	194	194	194	1,856
Police Dept. Fleet	Patrol Vehicle Arbitrator Recording System replacement - 3 units/year; Arbitrator server replacement in 2021	15	15	31	15	15	15	15	15	15	15	166
Fire Dept. Fleet	Vehicle Replcmts.: 2019-20 (Fire Trk.); 2020 (Fire Eng., Staff Veh.); 2021 (Amb.); 2023 (Staff Veh.); 2024 (Amb.); 2025 (Fire Eng.); 2027 (Amb., Dive Van, Dive Boat)		1,210	850		80	275	600		400	85	3,500
Public Work Fleet	Public Works vehicle & equipment replacement per schedule ('19 Priority 1)	250	300	415	485	508	810	809	405	350	640	4,972
Information Technology	Citywide Enterprise Resource Planning (ERP) System Replacement	320	350									670
Information Technology	Citywide Server, Switches, Storage, Wireless, Email, Backup Upgrades	71	12	100	38	48	48	22	21	12	97	468
Information Technology	Citywide -Workstations (5-yr; 32 units/yr) & Laptops (4-yr; 9 units/yr)	56	56	56	56	56	56	56	56	56	56	557
Information Technology	Citywide EDMS (Electronic Data Management System) Support	50	50	50	50							200

## 10-YEAR CAPITAL IMPROVEMENT PROJECTS BY FUND (\$000)



Department and Division	Project and Fund Description	Capital Improvement Program Expenditures by Year										Total 10-Yr.
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Info. Technology Public Safety	Police and Fire Departments MDC Replacement	29	29	29	25	29	29	29	25	29	29	280
Information Technology	Citywide Security Upgrade	50	50							29		129
Information Technology	Citywide Reporting Software Package to interface with ERP		75									75
Information Technology	Citywide Phone System Upgrade			100								100
	<b>Subtotal Equip. Replace. Fund</b>	<b>1,033</b>	<b>2,348</b>	<b>1,824</b>	<b>773</b>	<b>929</b>	<b>1,426</b>	<b>1,724</b>	<b>716</b>	<b>1,084</b>	<b>1,115</b>	<b>12,974</b>
	<b>Total City, excluding Library</b>	<b>8,936</b>	<b>8,504</b>	<b>17,119</b>	<b>14,579</b>	<b>7,374</b>	<b>14,503</b>	<b>7,592</b>	<b>7,898</b>	<b>7,859</b>	<b>8,174</b>	<b>102,539</b>
<b>Library</b>	<b>All Library Projects</b>	<b>1,045</b>	<b>237</b>	<b>263</b>	<b>123</b>	<b>293</b>	<b>45</b>	<b>77</b>	<b>45</b>	<b>323</b>	<b>45</b>	<b>2,496</b>
	<b>Total City and Library</b>	<b>9,981</b>	<b>8,741</b>	<b>17,382</b>	<b>14,702</b>	<b>7,667</b>	<b>14,548</b>	<b>7,669</b>	<b>7,943</b>	<b>8,182</b>	<b>8,219</b>	<b>105,034</b>

Note: Library capital projects are included in the Component Unit-Library section.  
See Glossary of Terms and Funds in the Appendix.

# 10-YEAR CAPITAL IMPROVEMENT PROGRAM

## PROGRAM DETAILS

### 2019 Capital Improvements

<b>\$2,557,000</b>	<b>Road and Parking Rehabilitation Program</b>
\$1,360,000	Asphalt and Concrete Streets and Parking <i>(Includes MFT Resurfacing, Concrete &amp; Asphalt Patching)</i>
\$390,000	Lincoln Place, Glencoe to Lincoln Av
\$300,000	Green Bay Road (STP), Central to Clavey (Design)
\$242,000	Clavey Road (STP), US 41 to Green Bay
\$220,000	Street Striping and Lighting
\$30,000	Parking Lots
\$15,000	All Other
<b>\$530,000</b>	<b>Bridge Design and Repairs</b>
\$200,000	Park Ave West Bridge
\$100,000	Wade Avenue Bridge
\$85,000	Beech Street Bridge
\$85,000	Judson Avenue Bridge
\$60,000	Inspections & Consulting
<b>\$985,000</b>	<b>Water System Improvements</b>
\$370,000	Lincoln Place, Glencoe to Lincoln Av W.
\$290,000	Clavey Road, US 41 to Green Bay
\$85,000	Green Bay, Central to Clavey (Design)
\$75,000	AMR Project/Miscellaneous
\$165,000	All Other
<b>\$2,655,000</b>	<b>Sewer Systems Improvements</b>
\$520,000	Storm Sewers - Eastwood Av - Berkeley to Northland Av
\$315,000	Storm Sewers - Tanglewood Ct, Cul-De-Sac to Red Oak Ln
\$275,000	Storm Sewers - Lincoln Place, Glencoe to Lincoln Av W.
\$145,000	Storm Sewers - Clavey Rd, Rt 41 to Green Bay
\$100,000	Storm Sewers - Green Bay, Central to Clavey (Design)
\$50,000	Storm Sewers - Taylor Av & Perennial - West End to Beverly Pl (Design)
\$500,000	Sanitary Sewers - Lincoln Pl, Glencoe to Lincoln Av W.
\$100,000	Sanitary Sewers - Green Bay, Central to Clavey (Design)
\$500,000	Sanitary Sewers - Main Lining
\$150,000	All Other
<b>\$1,118,000</b>	<b>Fleet and Equipment</b>
\$575,000	City-wide information technology ERP (50%), security and routine upgrades
\$250,000	Public Works - 1-ton dump truck with snow and salt spreader equipment
\$233,000	Police - Five vehicles replacement; parking and permitting system; three patrol vehicle arbitrator recording systems; consolidated dispatch infrastructure costs per agreement with Village of Glenview; and conducted energy devices replacement
\$35,000	Fire - Cardiac Monitor Replacement-1/Year
\$25,000	City Fitness Center equipment replacement (FD HQ Station 33)
<b>\$847,000</b>	<b>Facilities Priority 1 Improvements</b>
<b>\$110,000</b>	<b>HP Sidewalks and BikeWalk 2030 Plan Implementation</b>
<b>\$115,000</b>	<b>Forestry - Tree Planting, Tree Growing and Purchase</b>
<b>\$20,000</b>	<b>Ravines</b>



# 10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



Cost Estimation		
Preliminary CIP Budget Done:	July	
Final PW Department Budget Done:	October	
Surveying and Design Done:	December – March	
Engineer’s Estimate Done:	April - May	
Projects Bid:	May - July	
Estimation:		
Last Year’s Prices + 5 %		
Competitive Bidding		
Commodities Market Varies		
Concrete Prices Fluctuate		
Scope Changes Between Preliminary and Final Design		
Cost Estimation – Example		
	Detamble	Sumac
Preliminary CIP Budget Done:	July 2015	July 2015
Preliminary CIP Estimate:	\$ 2,300,000	\$400,000
Engineer’s Estimate Completed:	Feb 2016	Mar 2016
Engineer’s Estimate:	\$2,180,065	\$652,986
Project Bid Results:	March 2016	April 2016
Average Bid Price:	\$1,913,131.53	\$807,110.20
Highest Bid Price	\$2,292,930.85	\$897,993
Lowest Bid Price:	\$1,711,297.53	\$696,503
Over/Under Budget Estimate	(\$588,703)	\$296,503
Over/Under Engineer’s Estimate	(\$468,767)	\$43,517

The table above illustrates the estimating process for budgeting capital projects. The capital cost budgeted is based on a preliminary engineering estimate, using multiple factors, providing a realistic cost estimate at the time of budgeting. Typically, it takes a year from preliminary budget estimate to finalizing engineering bid estimates. There are numerous factors that could change the final project cost versus the budgeted capital, such as market variations, demand/supply of supplies, and economic conditions.

## Successful Grants

\$28,472,471	Grand Total
\$8,800,000	Green Bay Road Reconstruction
\$8,160,000	Clavey Road Reconstruction including Bridge
\$2,700,000	Park Ave West Bridge
\$2,300,000	Beech St Bridge
\$2,300,000	Judson St Bridge
\$2,300,000	Wade St Bridge
\$1,300,000	Central Ave Bridge (1 Lane To 2 Lanes)
\$560,000	Clavey Rd Sidewalk w/ Ped Railroad Gates
\$30,000	Fort Sheridan LED Street Lights
\$12,471	Water Plant LED Upgrades
\$10,000	McClory Path Pollinator Garden

# 10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



## *Facilities Report*

### Core Services Facilities

- City Hall
- Central Fire Station
- Half Day Fire Station
- Ravinia Fire Station
- Fire Training Tower
- Police Station
- Fire Arms Training Center
- St Johns Parking Decks
- Port Clinton Garage
- Public Works Building
- Recycling Center
- Youth Center (Firehouse)
- Public Works Yard
- Water Treatment Plant
- Water Tower
- North Side Reservoir
- West Side Reservoir
- Senior Center

### Other Public Services Facilities

#### City Owned

- Karger Center, anticipated 2018 sale
- Salt Dome
- Pedestrian Train Arcade
- Public Art

#### City Maintenance Only

- St. Johns Train Station
- Braeside Train Station
- Ravinia Train Station
- The Art Center Parking Lot
- Library Parking Lot
- Public Library-Capital (Guidance)

#### City Owned - Leased to Others

- The Art Center
- JCYS – Half Day Rd
- Renaissance Parking
- Community House
- HPCC (partial)
- Golf Dome

### Cost Facilities Summary

#### Occupied Buildings – No Life Safety Issues

- Average Age: 50+ Years
- Maintenance and Capital –Contracted Out
- 3.5 Full-Time Public Works Employees
- FY 19 Budget – Continue Improvements

## *FY 2019 10-Year CIP*

### Watermain Breaks

- Pressure System
  - System Pressure 50 psi
  - Plant Pumping Pressure 95-105 psi
  - Water Tower Height Low
- Closed System
- No Pressure Relief Mechanism
- Implementation of Projects
  - Air Release Valves
  - Air Vacuum System Structures
  - Surge Tank

### Flooding

- 10-yr Storm Sewer Design
- Cross Connection
- Infiltration/Inflow
- Sewer Surcharging
- River Overtopping
- Low Lying Areas-Flood Plain Mapped
- CIP Upgrades
- Sanitary Sewer Lateral Cost Share Program
- Public Works Assistance
  - Call 847-432-0807

### Resurfacing Project –Curb Replacement

City Code - Resident Responsible For Driveway Apron and Driveway Curb

City Repairs Street Curb and Driveway Curb with:

Resurfacing Project      3” of Pavement Grinding and Replacement  
    Minimal Street Curb and Driveway Curb Replacement (10%)  
    119 Centerline Miles to Maintain  
    Average 6-7 Miles of Roads Resurfaced  
 Reconstruction Project      Total Pavement Replacement (12” or more)  
    All Street Curb and Driveway Curb Replacement (100%)  
    Project Done In Conjunction With Utility Upgrade

Project Costs Exceed with Additional Resident Requests

# 10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



## CIP Assets

### Infrastructure

- Roads – Asphalt and Concrete
- Bridges and Ravines
- Sanitary Sewer
- Storm Sewer
- Water Distribution System and Water Meters
- Water Treatment Plant and Backflow Prevention
- Sidewalks & Bike Paths – BikeWalk 2030
- Parking Lots
- Street Lights
- Traffic Signals

### Facilities

- 18 Primary Core Public Facilities
- 10 Secondary City-maintained Public Facilities

### Fleet

- Fleet and Equipment
- PACE Transit and Ravinia Operations

### Forestry

- Parkway Trees
- Tree Preservation and Steep Slope BMPs

## CIP Rating

### Asset Rating Guidelines

- Inventory of Existing Infrastructure Asset
- Maintenance Program
- Capital Improvement Program
- Infrastructure Master Plans
- Identify and Prioritize Infrastructure Improvements
  - Life Safety- High Priority
  - Target Rating Based Funding

### Critical Infrastructure Rated

- Asphalt Street
- Bridge
- Watermain
- Storm Sewer
- Sanitary Sewer

## Asphalt Street Rating

Streets Description	Percentage / Net Rating (1-5)
Poor (0-59 Rating)	16% / 0.16
Fair (60-79 Rating)	37% / 0.74
Very Good (80-100 Rating)	47% / 1.88
<b>Total</b>	<b>100% / 2.78</b>
Total Road Pavement (Asphalt Streets): 119 Centerline Miles	

## Vehicular Bridge Rating

- Total Number of Vehicular Bridges: 18
- Total Number of Pedestrian Bridges: 5
- Average IDOT Sufficiency Rating: 69.73

Sufficiency Rating	Description	Percentage / Net Rating (1-5)
0 - 50	Poor	33% / 0.67
51- 75	Fair	17% / 0.50
76 – 100	Very Good	50% / 2.00
	<b>Total</b>	<b>100% / 3.17</b>

# 10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



## ***Watermain Rating***

Total Water Main Ownership: 166 Miles

Description	Percentage / Net Rating (1-5)	Comments
Water Main 8" and Larger	57% / 2.28	New Watermain is 8" inch Dia or Greater
6 Inch Water Main	40% / 0.80	6" Watermain Identified for Replacement
4 Inch Water Main	3% / 0.03	4" Watermain Identified for Replacement
Water Main Breaks (2007-2017 YTD)	646 Breaks	10-yr Total
<b>Total Water Main</b>	<b>100% / 3.11</b>	

## ***Storm Sewer Rating***

Total Storm Sewer Ownership: 165 Miles

Description	Percentage / Net Rating (1-5)	Comments
Storm Sewer Main Upgrades	42% / 0.8	Storm Sewer Main Installed with 10-yr Design Standard
Storm Mains Lined	3% / 0.1	Amount of Pipe Lined
Storm Sewers >12-inch Diameter	25% / 1.0	Meets or Exceeds Minimum Storm Sewer Standard
Storm Sewers < 10-inch Diameter	30% / 0.9	Does Not Meet Minimum Storm Sewer Standard
<b>Total Storm Sewer</b>	<b>100% / 2.8</b>	

## ***Sanitary Sewer Rating***

Total Sanitary Sewer Ownership: 128 Miles

Description	Percentage / Net Rating (1-5)	Comments
Lined Main/Pipes	30% / 1.2	Sanitary Main Lined
Sanitary Sewers < 8-inch Diameter and Clay Pipe	10% / 0.3	Does Not Meet Minimum Storm Sewer Standard
Sanitary Sewers > 8-inch Diameter and Clay Pipe	30% / 0.9	Maintenance – 3-yr Cycle, Require Periodic Cleaning
Other Sizes Sanitary Sewers and Non-Clay Pipes	30% / 1.2	Routine Maintenance- Require Cleaning
<b>Total Sanitary Sewer Main</b>	<b>100% / 3.6</b>	

# 10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



## Forestry

- Estimated 28,494 Trees Maintained
  - Maple 5,734
  - Oak 3,387
  - Crabapple 3,320
  - Elm 1,991
  - Honey Locust 1,406
  - Linden 1,056
- 4,300 Ash Trees
  - 2016: 1,056 Remaining
  - 2017: 641 Remaining
  - 2018: 598 Remaining
- 2018 Tree Planting Program
  - Spring: 330 Trees
  - Fall: 200 Trees (Projected)
  - 18-month Planting Process

## Fleet and Equipment

- Safe and Operable Working Condition
- Combination Machines
- State Cooperative Purchases (Savings)
- Continue “Green” Fleet Initiatives
  - Bio Diesel Fuel
  - Electric Vehicles
- 10-yr CIP Budgeted \$5.07 Million
  - Inspectors Hybrid/Electric Veh. (2/yr)
  - Fuel System Replacement & Upgrade

## Public Services Fleet

Rolling Stock Inventory	2017	2018	Reduction of Inventory
	79	76	3

## Upcoming Major Projects

- Water Plant Intake Pipe/Shorewell Screening
- Salt Dome Replacement
- North Side Reservoir Expansion
- Sheridan Road Sidewalk Project
- Green Bay Road Reconstruction Project
- Water – 4-inch Watermain Replacement
- BikeWalk HP2030Bridges - Park Ave West, Central, Beech, Judson, Wade
- Fleet – Green, Hybrid Electric, Fuel Pump Replacement
- Forestry – Pocket Parks, Plantings, Diversification

## CIP Priority Guidelines

The City assesses each capital project and program based on a number of factors including cost and priority level. Each initiative is rated based on the priority levels as defined below. Priority 1 are the most significant for the life safety and health of the public.

Priority 1	Priority 2	Priority 3
Life Safety or Health Risk	Planned or Priority 1 Infrastructure Improvement	Aesthetic Improvement
Critical Infrastructure Improvement	Neutral ROI (Revenue or Grant)	Negative ROI (Revenue or Grant)
Positive ROI (Revenue or Grant)		

## CIP Prioritization Criteria

Streets	Watermain Replacement (164 Miles)	Sewer Upgrades (Sanitary 128 Miles and Storm 170 Miles)
Pavement Testing Program	Watermain Breaks History	Master Plan
Neighborhood Streets	Master Plan	Maintenance Program Findings
Grants and Budget	4” or 6” Watermain	Grants

# CAPITAL BIKE-WALK HP 2030

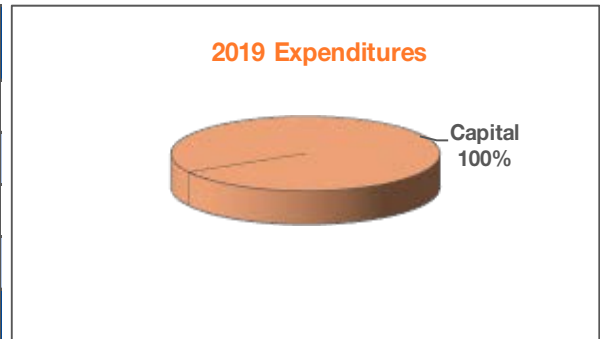


Account Code: 111.07.028  
Budgeted Full-time Equivalent Positions: 0.0

## PURPOSE

The budget provides funds for Bike Walk HP 2030 improvements to the City's street and transportation system, which serves all users: cyclists, pedestrians, the disabled, transit users and users of motor vehicles. The purpose of the Plan is to provide users with improved, safer, and more enjoyable access to local and regional destinations. Bike Walk HP 2030 recommendations support programmatic improvements involving non-infrastructure means for promoting cycling and walking; and physical improvements to the street, sidewalk, intersection and trail systems.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	282,000	549,000	549,000	10,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
<b>TOTAL</b>	<b>282,000</b>	<b>549,000</b>	<b>549,000</b>	<b>10,000</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Administered implementation of Bike-Walk HP2030 plan with completion of following projects:
  - Final Design for the Sheridan Road Sidewalk Project, from Roger Williams Avenue to Cedar Avenue/Dean Avenue. Proposed sidewalk is along the east side of Sheridan Road. <sup>I</sup>
- Completed the design and construction of the following:
  - First Street Enhanced Crosswalk and Parking Modifications <sup>I, C</sup>
  - Trailway Bike Path <sup>I, C</sup>
  - Ridge Road Sidewalk from Lake-Cook Road to Lawrence Lane <sup>I</sup>
  - Path South the Hill Street/Brook Road intersection <sup>I</sup>
  - Clavey Road at Union Pacific Railroad Sidewalk <sup>I</sup>

## 2019 OBJECTIVES

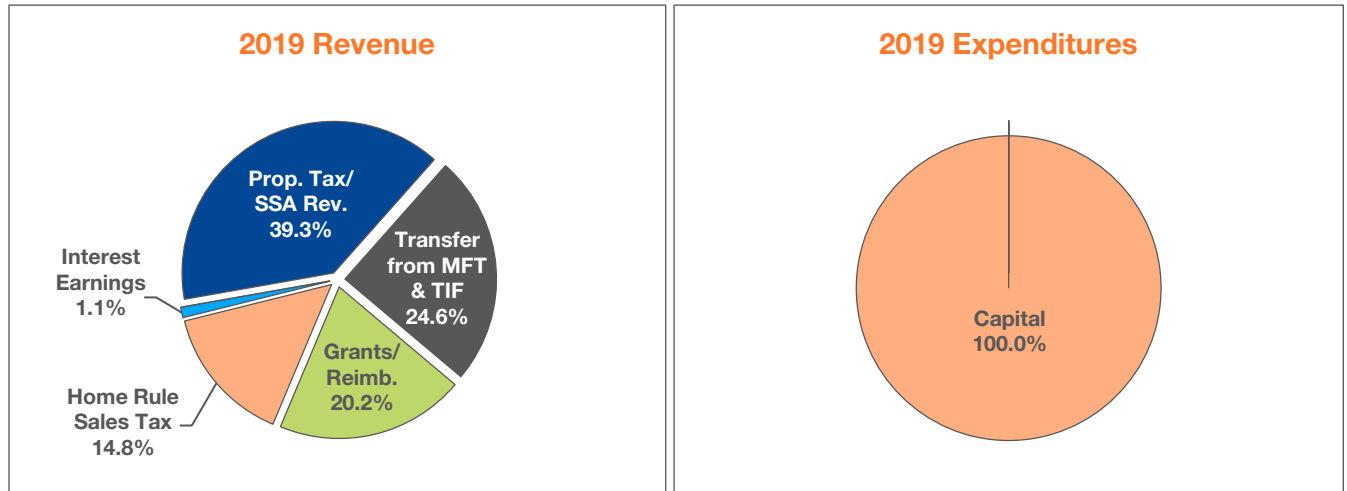
- Design of Enhanced Crosswalks at various locations <sup>I, C</sup>
- Continue to plan and budget Bike-Walk HP2030 projects. <sup>I, C</sup>



# STREETS & OTHER CAPITAL FUND BALANCE SUMMARY



The Capital Improvement Fund accounts for resources used in the acquisition and/or construction of streets, capital facilities and infrastructure by the City except those financed by the Enterprise and Internal Service Funds.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Bond Proceeds	717,800	7,155,100	7,155,100		(7,155,100)	-100.0%
Transfer from MFT and TIF	720,000	750,400	750,400	750,400	-	0.0%
Property Tax/SSA Revenues	503,500	637,900	637,900	1,200,000	562,100	88.1%
Home Rule Sales Tax	441,600	453,700	451,400	451,400	-	0.0%
Grants/Reimbursements	240,900	747,000	818,300	616,100	(202,200)	-24.7%
Interest Earnings	34,100	28,100	117,700	33,500	(84,200)	-71.5%
<b>Total Revenue</b>	<b>2,657,900</b>	<b>9,772,200</b>	<b>9,930,800</b>	<b>3,051,400</b>	<b>(6,879,400)</b>	<b>-69.3%</b>
Capital Expenditures	4,951,600	9,679,000	9,679,000	3,436,500	(6,242,500)	-64.5%
<b>Total Expenditures</b>	<b>4,951,600</b>	<b>9,679,000</b>	<b>9,679,000</b>	<b>3,436,500</b>	<b>(6,242,500)</b>	<b>-64.5%</b>
<b>Net Increase/(Decrease)</b>	<b>(2,293,700)</b>	<b>93,200</b>	<b>251,800</b>	<b>(385,100)</b>	<b>(636,900)</b>	<b>-252.9%</b>
<b>Fund Balance Beg. of Year</b>	<b>2,492,400</b>	<b>198,700</b>	<b>198,700</b>	<b>450,500</b>	<b>251,800</b>	<b>126.7%</b>
<b>Fund Balance End of Year</b>	<b>198,700</b>	<b>291,900</b>	<b>450,500</b>	<b>65,400</b>	<b>(385,100)</b>	<b>-85.5%</b>
<b>Fund Balance % Total</b>	<b>4.0%</b>	<b>3.0%</b>	<b>4.7%</b>	<b>1.9%</b>		
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%		

## Notable Budget Variances:

1. No debt financing and lower capital expenditures are consistent with the City's 10-Year Capital Improvement Program and the related 10-Year Funding Plan. The \$3.4 million of 2019 streets and other capital improvements are for streets (\$2.3 million), bridges (\$530,000), Highland Park Country Club improvements (\$480,000), sidewalks (\$100,000), and ravines (\$20,000).
2. The variance in property taxes from 2018 to 2019 is partially due to a reallocation between funds and partially due to a rate increase, given continued pressure to fund pensions is draining resources from funding the cost of infrastructure investment.
3. Grants/reimbursements - The increase is consistent with eligible expenditures as budgeted.

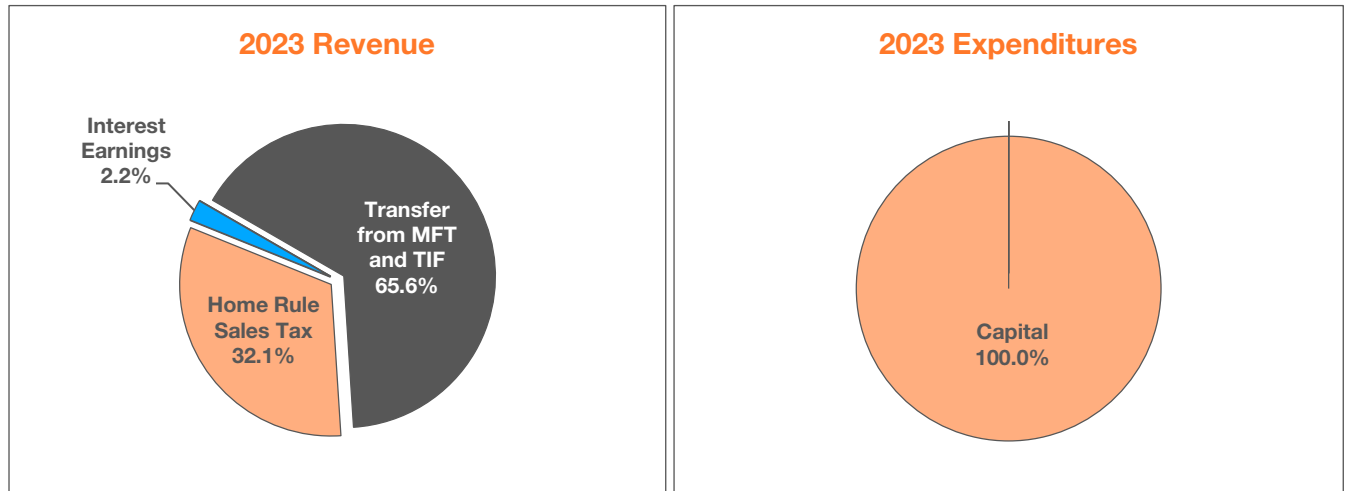
See Glossary of Terms and Funds in the Appendix.

# STREETS & OTHER CAPITAL

## 5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a 10-year plan for the Street & Other Capital Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Street & Other Capital Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.



	Total 2019 Budget	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Total 2023 Estimate	Average Annual Growth
Bond Proceeds			8,000,000	4,000,000		
Transfer from MFT and TIF	750,400	640,400	640,400	640,400	990,400	10.0%
Property Tax/SSA Revenues	1,200,000	1,325,000	650,000	650,000		-35.1%
Home Rule Sales Tax	451,400	459,500	467,800	476,200	484,800	1.8%
Grants/Reimbursements	616,100	1,474,400				
Interest Earnings	33,500	33,500	33,500	33,500	33,500	0.0%
<b>Total Revenue</b>	<b>3,051,400</b>	<b>3,932,800</b>	<b>9,791,700</b>	<b>5,800,100</b>	<b>1,508,700</b>	<b>15.8%</b>
Capital Expenditures	3,436,500	2,956,000	9,699,100	5,589,785	1,510,800	24.7%
<b>Total Expenditures</b>	<b>3,436,500</b>	<b>2,956,000</b>	<b>9,699,100</b>	<b>5,589,785</b>	<b>1,510,800</b>	<b>24.7%</b>
<b>Net Increase/(Decrease)</b>	<b>(385,100)</b>	<b>976,800</b>	<b>92,600</b>	<b>210,315</b>	<b>(2,100)</b>	
<b>Fund Balance Beg. of Year</b>	<b>450,500</b>	<b>65,400</b>	<b>1,042,200</b>	<b>1,134,800</b>	<b>1,345,115</b>	<b>358.9%</b>
<b>Fund Balance End of Year</b>	<b>65,400</b>	<b>1,042,200</b>	<b>1,134,800</b>	<b>1,345,115</b>	<b>1,343,015</b>	<b>380.2%</b>
<b>Fund Balance % Total</b>	<b>1.9%</b>	<b>35.3%</b>	<b>11.7%</b>	<b>24.1%</b>	<b>88.9%</b>	
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%	0.0%	

See Glossary of Terms and Funds in the Appendix.

# CAPITAL STREET CONSTRUCTION FUND



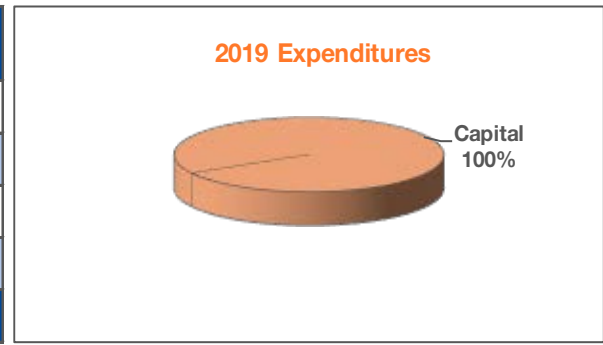
Account Code: 141.06.070

Budgeted Full-time Equivalent Positions: 0.24

## PURPOSE

The budget provides funds for City roadway, bridge and sidewalk capital improvement projects.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	4,951,600	9,679,000	9,679,000	2,956,500
Debt Service	-	-	-	-
Transfers	-	-	-	-
<b>TOTAL</b>	<b>4,951,600</b>	<b>9,679,000</b>	<b>9,679,000</b>	<b>2,956,500</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Repairs, reconstructions and overlays to 30 City streets and alleys totaling 5.5 lane miles. <sup>1</sup>
- Completed reconstruction of the Alley located immediately south of Linden Avenue, with Park Avenue to the north and Central Avenue to the south. The limits of construction are east of Linden Avenue to the east end where the alley terminates. The pavement was converted from a gravel pavement to a permeable brick paver pavement. <sup>1</sup>
- Completed crack-sealing and patching of isolated and deteriorated portions of asphalt streets, to improve overall pavement quality. <sup>1</sup>
- Replaced 345 panels of sidewalk throughout the City. <sup>1</sup>
- Completed 9,100 square yards of asphalt patching at various locations throughout the City. <sup>1</sup>
- Completed preliminary engineering for the Surface Transportation Program (STP)-funded reconstruction of Clavey Road, from US 41 to Green Bay Road, Green Bay Road, from Central Avenue to Edgewood Road and for the federally funded bridge replacement of Park Avenue West over the Skokie River. <sup>1</sup>
- Completed construction of concrete repairs to the pedestrian bridge sub-structure that carries the McClory Path over Mulberry Place. <sup>1</sup>

## 2019 OBJECTIVES

- Repair and grind/overlay various areas totaling approximately 3 lane miles. In selected areas, substantial portions of existing curbs and gutters will be replaced, along with crack-sealing and patching of asphalt pavements, during the second & third quarters. <sup>1</sup>
- Remove and replace areas of deterioration on concrete streets. Portions of existing curbs and gutters will be replaced, during the second & third quarters. <sup>1</sup>
- Complete final design for the STP-funded Clavey Road Project from US Route 41 to Green Bay Road and the bridge that carries Clavey Road over the Skokie River, by the fourth quarter. <sup>1</sup>
- Initiate the construction for the STP-funded project on Clavey Road from US 41 to Green Bay Road, in the fourth quarter. <sup>1</sup>
- Complete final design for the federally funded bridge replacement of Park Avenue West over the Skokie River, by the fourth quarter. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# CAPITAL BONDED FACILITIES CAPITAL FUND



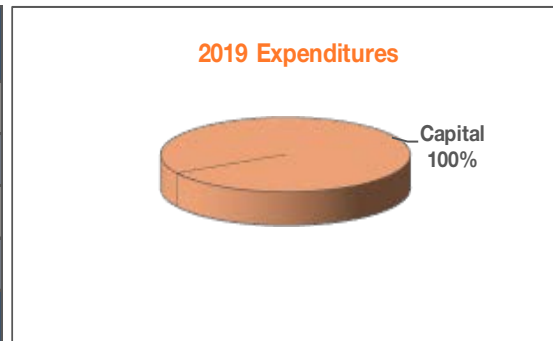
Account Code: 141.06.069

Budgeted Full-time Equivalent Positions: 0.00

## PURPOSE

The budget accounts for the expenditures of bond proceeds and other revenues to construct or improve City facilities or for other capital improvements.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	-	-	-	480,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
<b>TOTAL</b>	-	-	-	480,000



## 2018 OBJECTIVES ACCOMPLISHED

- Completed a needs assessment and renew of long range plans for the City's Senior Center, Ravinia Fire Station and Library. <sup>I, C</sup>
- Construction of a fiber optic infrastructure network (fiber network) to meet internal communications needs. To provide long-term cost savings, security benefits and contain the risk of unknown costs to meet future communications demands.

## 2019 OBJECTIVES

- Public Works will oversee roof replacement project at the Highland Park Country Club facility. The work will be done in partnership with Park District of Highland Park. <sup>I, C</sup>
- Provide support to the Library as part of their Strategic Plan and infrastructure improvements. <sup>I, C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# ENTERPRISE PARKING FUND

## PARKING CONSTRUCTION



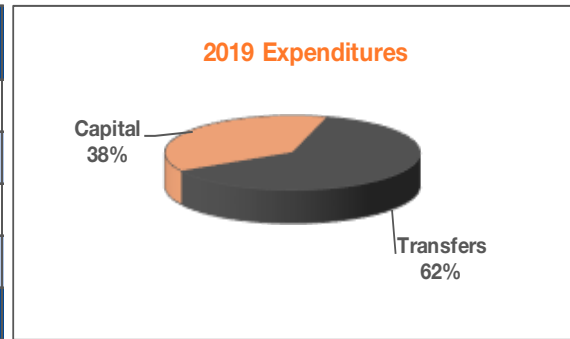
Account Code: 211.06.074

Budgeted Full-time Equivalent Positions: 0.0

### **PURPOSE**

The account provides funds for parking-related capital improvements.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	76,000	70,000	70,000	30,000
Debt	-	-	-	-
Transfers	49,500	49,500	49,500	49,500
<b>TOTAL</b>	<b>125,500</b>	<b>119,500</b>	<b>119,500</b>	<b>79,500</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Complete striping of City parking lots. <sup>1</sup>
- Complete milling and resurfacing of the Parking Lot located at 1716 First Street. <sup>1</sup>

### **2019 OBJECTIVES**

- Continue to monitor and maintain the striping and pavement markings of City parking lots. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# ENTERPRISE WATER FUND

## WATER CAPITAL IMPROVEMENTS

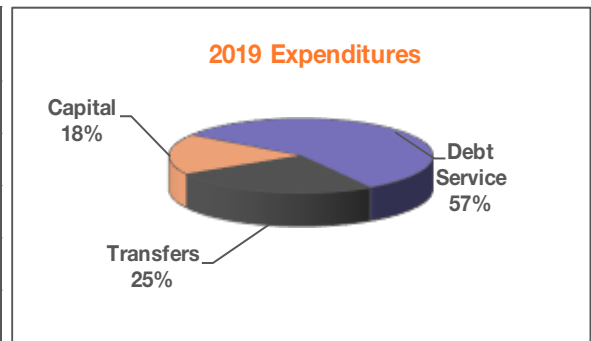


Account Code: 212.06.078  
Budgeted Full-time Equivalent Positions: 0.24

### PURPOSE

The budget provides resources for funding capital improvements to the City's water treatment and distribution systems, as well as annual debt service payments for debt financing of water capital improvements and transfers to other funds for Water-related expenditures accounted for in those funds.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	56,600	-	-	-
Capital	2,477,100	2,300,000	2,300,000	895,000
Debt Service	1,338,100	2,716,200	2,716,200	2,882,600
Transfers	1,316,700	1,272,000	1,272,000	1,287,600
<b>TOTAL</b>	<b>5,188,600</b>	<b>6,288,200</b>	<b>6,288,200</b>	<b>5,065,200</b>



### 2018 OBJECTIVES ACCOMPLISHED

#### Water Distribution – Capital Projects

- Installed 1,300 feet of 8-inch water main on North Avenue from Idlewood Lane to Marl Oak Drive. <sup>1</sup>
- Installed 1,200 feet of 8-inch water main on Old Skokie Road from the Old Deerfield Road to the south end of Old Skokie Road. <sup>1</sup>

#### Water Plant

- Completed Northside Reservoir Pump Station improvements, including pumps, piping, electrical and controls. <sup>1</sup>

### 2019 OBJECTIVES

#### Water Distribution – Capital Projects

- Complete the final design for the STP-funded project on Clavey Road from US 41 to Green Bay Road. <sup>1</sup>
- Initiate construction of the STP-funded project on Clavey Road from US 41 to Green Bay Road, in the fourth quarter. <sup>1</sup>
- Complete the design and construction for Lincoln Place from Glencoe Avenue to Lincoln Avenue West. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# ENTERPRISE SEWER FUND

## STORM SEWER CAPITAL

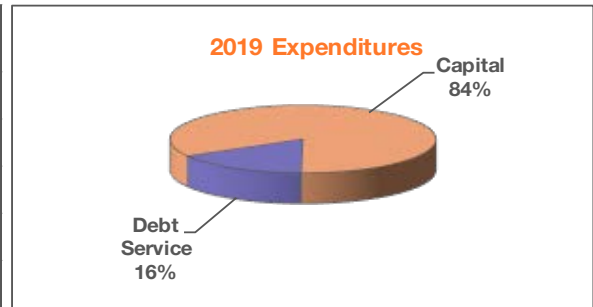


Account Code: 214.06.061, Capital and Debt Service only  
Budgeted Full-time Equivalent Positions: 0.12

### PURPOSE

The budget provides funding for City storm sewer capital improvements and related debt service payments.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	1,892,500	1,958,000	1,958,000	1,405,000
Debt Service	(102,800)	274,200	274,200	276,700
Transfers	-	-	-	-
<b>TOTAL</b>	<b>1,789,700</b>	<b>2,232,200</b>	<b>2,232,200</b>	<b>1,681,700</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Completed storm sewer improvements <sup>1</sup>:
  - On Richfield Avenue from Ferndale Avenue to Deerfield Road,
  - On Southland Avenue from Cavell Avenue to Arbor Avenue and
  - On Berkeley Road from Sunnyside Avenue to Sherwood Road.
- Completed drainage improvements on Grove Avenue from Ridge Road to the east end of Grove Avenue. <sup>1</sup>
- Completed the phase I storm sewer design for the STP-funded project on Clavey Road, from US 41 to Green Bay Road and completed the phase I storm sewer design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road. <sup>1</sup>
- Completed trenchless, cured-in-place rehabilitation of approximately 1,500 feet of storm sewer main. <sup>1</sup>

### 2019 OBJECTIVES

- Complete the storm sewer improvements for the following, during the first three quarters <sup>1</sup>:
  - Lincoln Place from Glencoe Avenue to Lincoln Avenue West,
  - Tanglewood Court from Red Oak Lane to west end of Tanglewood Court
  - Eastwood Av - Berkeley to Northland Av
- Complete the final design work on the storm sewer for the STP-funded project on Clavey Road from US 41 to Green Bay Road. <sup>1</sup>
- Complete the final design work on the storm sewer for Taylor Avenue from Perennial Avenue to west end of Taylor Avenue.
- Initiate the construction for the STP-funded project on Clavey Road from US 41 to Green Bay Road, in the fourth quarter. <sup>1</sup>
- Continue to work on the storm sewer design for the STP-funded project on Green Bay Road from Central Avenue to Clavey Road. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# ENTERPRISE SEWER FUND

## SANITARY SEWER CAPITAL

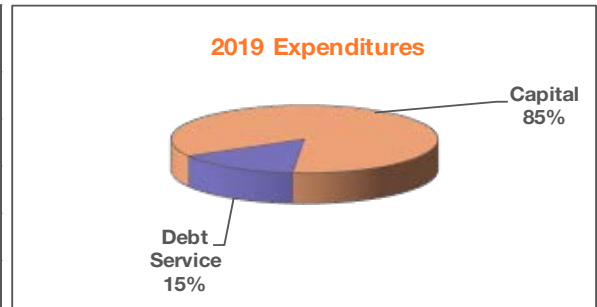


Account Code: 214.06.063, Capital and Debt Service only  
Budgeted Full-time Equivalent Positions: 0.12

### PURPOSE

The budget provides funding for City sanitary sewer capital improvements and related debt service payments.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	1,244,200	1,674,000	1,674,000	1,250,000
Debt Service	223,400	222,500	222,500	224,600
Transfers	-	-	-	-
<b>TOTAL</b>	<b>1,467,600</b>	<b>1,896,500</b>	<b>1,896,500</b>	<b>1,474,600</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Completed the sanitary sewer phase I design for the STP-funded project on Green Bay Road from Central Avenue to Clavey Road.<sup>1</sup>
- Completed the design and construction for sanitary improvements for the inverted syphon systems at Ivy Lane/Pine Point Ravine and at Deer Park Court/South Deer Park Drive Ravine.<sup>1</sup>
- Completed full rehabilitation and upgrade of the Fort Sheridan Sanitary Lift Station, increasing operating efficiency.<sup>1</sup>
- Completed trenchless, cured-in-place rehabilitation of approximately 24,000 linear feet of sanitary sewer main.<sup>1</sup>

### 2019 OBJECTIVES

- Prepare design specifications for the rehabilitation and upgrade of the Villas Sanitary Lift Station.<sup>1</sup>
- Continue the cost-sharing sewer lateral program to assist residential property owners.<sup>1</sup>
- Perform trenchless cured-in-place rehabilitation of City sanitary sewer mains, during all quarters.<sup>1</sup>
- Complete the sanitary sewer improvements design for the following, during the first and second quarters<sup>1</sup>:
  - Lincoln Place from Glencoe Avenue to Lincoln Avenue West
- Construct sanitary sewer improvements for the project noted above, during the third and fourth quarters.<sup>1</sup>
- Continue to work on the sanitary sewer design for the STP-funded project on Green Bay Road from Central Avenue to Clavey Road.<sup>1</sup>

# CAPITAL ASSET STATISTICS

## LAST TEN FISCAL YEARS



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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### AREA

Square Miles	12	12	12	12	12	12	12	12	12	12
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### FIRE PROTECTION

Number of stations	3	3	3	3	3	3	3	3	3	3
Fire engines	3	3	3	3	3	3	3	3	3	3
Ambulances	3	3	3	3	3	3	3	3	3	4

### POLICE PROTECTION

Number of stations	1	1	1	1	1	1	1	1	1	1
Patrol units	14	14	14	13	13	14	14	14	14	14

### PUBLIC WORKS

Miles of water mains (approx.)	168	168	168	168	168	168	168	168	168	166
No. of fire hydrants (approx.)	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680
Miles of storm sewer (approx.)	178	178	178	178	178	178	178	178	178	165
No. of street lights (approx.)	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420
Miles of sanitary sewer (approx.)	130	130	130	130	130	130	130	130	130	128

### MILES OF STREET

Paved	154	154	154	154	154	154	154	154	154	154
Graded	2	2	2	2	2	2	2	2	2	2
<b>TOTAL</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>

Notes:

(1) Eight months ended December 31, 2007

(2) Data Source - U.S. Census Bureau and City records

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# OTHER GOVERNMENTAL FUNDS

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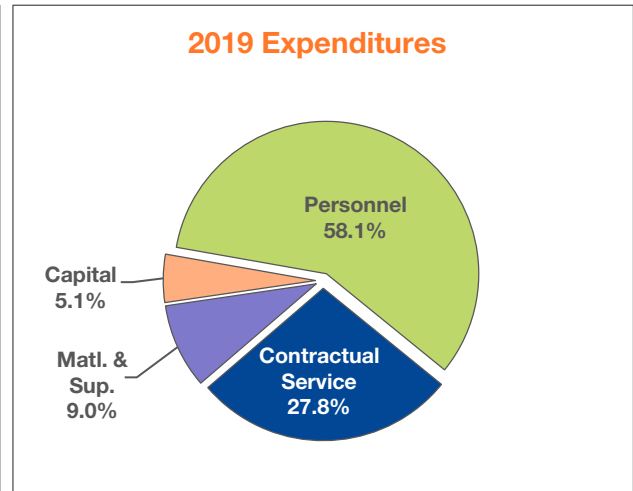
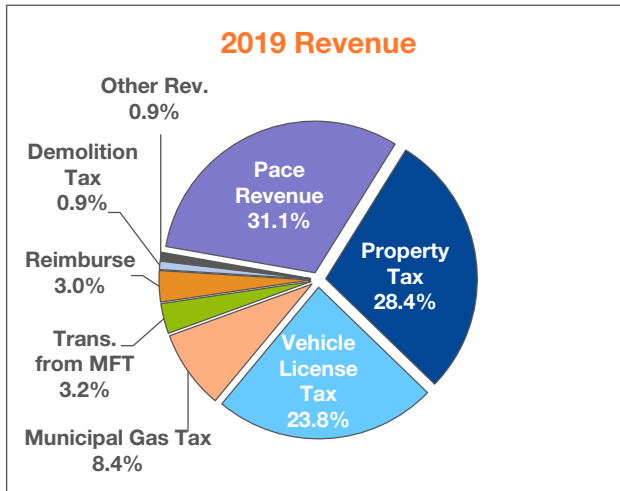


# MULTI-MODAL TRANSP. FUND

## FUND BALANCE SUMMARY



The Multi-Modal Transportation Fund provides activities fundamental to vehicular and pedestrian traffic, including street lighting, street cleaning, street maintenance and transit services reimbursed by Pace and the suburban bus division of the Regional Transportation Authority.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Pace Revenue	1,421,800	1,342,000	1,400,000	1,400,000	-	0.0%
Property Tax	1,117,500	1,353,500	1,353,500	1,278,500	(75,000)	-5.5%
Vehicle License Tax	1,071,400	1,071,700	1,071,700	1,071,700	-	0.0%
Municipal Gas Tax	431,700	412,400	379,700	379,700	-	0.0%
Reimbursements	151,200	139,100	151,400	144,800	(6,600)	-4.4%
Transfer from Motor Fuel Tax	95,000	220,000	220,000	150,000	(70,000)	-31.8%
Demolition Tax	70,000	70,000	40,000	40,000	-	0.0%
Other Revenue	46,000	37,000	40,300	40,300	-	0.0%
<b>Total Revenue</b>	<b>4,404,600</b>	<b>4,645,700</b>	<b>4,656,700</b>	<b>4,505,100</b>	<b>(151,600)</b>	<b>-3.3%</b>
Personnel Expenditures	2,310,700	2,542,600	2,471,500	2,509,500	38,000	1.5%
Contractual Services	1,320,900	1,344,100	1,285,800	1,202,100	(83,700)	-6.5%
Materials and Supplies	334,100	430,500	428,500	388,500	(40,000)	-9.3%
Capital Expenditures	140,000	220,000	220,000	220,000	-	0.0%
<b>Total Expenditures</b>	<b>4,105,700</b>	<b>4,537,100</b>	<b>4,405,800</b>	<b>4,320,000</b>	<b>(85,800)</b>	<b>-1.9%</b>
<b>Net Increase/(Decrease)</b>	<b>299,000</b>	<b>108,500</b>	<b>250,900</b>	<b>185,000</b>	<b>(65,900)</b>	
<b>Fund Balance Beg. of Year</b>	<b>700,600</b>	<b>999,500</b>	<b>999,500</b>	<b>1,250,400</b>	<b>250,900</b>	<b>25.1%</b>
<b>Fund Balance End of Year</b>	<b>999,500</b>	<b>1,108,000</b>	<b>1,250,400</b>	<b>1,435,500</b>	<b>185,100</b>	<b>14.8%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>25.2%</b>	<b>25.7%</b>	<b>29.9%</b>	<b>35.0%</b>		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

### Notable Budget Variances:

1. Property tax revenue - increase due to reallocation of property taxes amongst funds to properly provide for expenditures by fund.
2. Transfer from the Motor Fuel Tax (MFT) Fund to fund MFT-eligible capital decreased consistent with the City's 10-Year Capital Improvement Program Funding Plan.
3. The expenditure year-to-year variances are due to personnel (related to compensation plan and insurance); contractual services (maintenance of eqp.); and materials and supplies (chemical supplies).

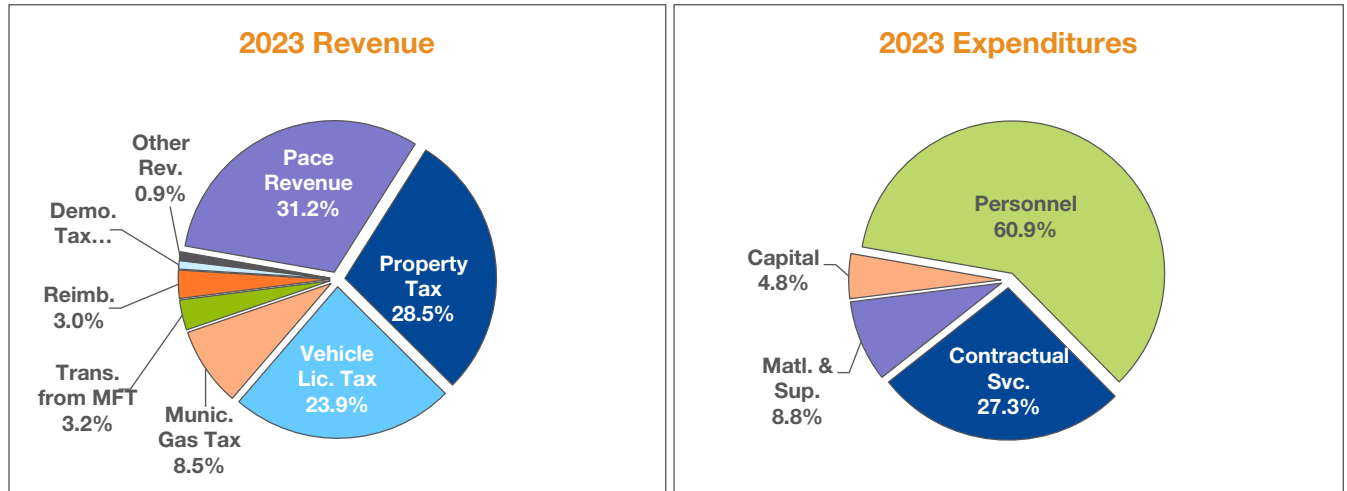
See Glossary of Terms and Funds in the Appendix.

# MULTI-MODAL TRANSP. FUND

## 5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a 10-year plan for the Multi-Modal Transportation Fund as part of the budget process, with five years of the 10-year plan included in the Budget Document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Multi-Modal Transportation Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.



	Total 2019 Budget	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Total 2023 Estimate	Average Annual Growth
Pace Revenue	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	0.0%
Property Tax	1,278,500	1,278,500	1,278,500	1,278,500	1,278,500	0.0%
Vehicle License Tax	1,071,700	1,071,700	1,071,700	1,071,700	1,071,700	0.0%
Municipal Gas Tax	379,700	379,700	379,700	379,700	379,700	0.0%
Reimbursements	144,800	144,800	144,800	144,800	144,800	0.0%
Transfer from Motor Fuel Tax	150,000	135,000	135,000	135,000	135,000	-100.0%
Demolition Tax	40,000	40,000	40,000	40,000	40,000	0.0%
Other Revenue	40,300	40,300	40,300	40,300	40,300	0.0%
<b>Total Revenue</b>	<b>4,505,100</b>	<b>4,490,000</b>	<b>4,490,000</b>	<b>4,490,000</b>	<b>4,490,000</b>	<b>-0.1%</b>
Personnel Expenditures	2,509,500	2,572,238	2,636,500	2,702,400	2,770,000	2.5%
Contractual Services	1,202,100	1,202,100	1,214,100	1,226,200	1,238,500	1.0%
Materials and Supplies	388,500	388,500	392,400	396,300	400,300	1.0%
Capital Expenditures	220,000	220,000	220,000	220,000	220,000	0.0%
<b>Total Expenditures</b>	<b>4,320,000</b>	<b>4,382,838</b>	<b>4,463,000</b>	<b>4,544,900</b>	<b>4,628,800</b>	<b>1.7%</b>
<b>Net Increase/(Decrease)</b>	<b>185,000</b>	<b>107,163</b>	<b>27,000</b>	<b>(54,900)</b>	<b>(138,800)</b>	
<b>Fund Balance Beg. of Year</b>	<b>1,250,400</b>	<b>1,435,500</b>	<b>1,542,663</b>	<b>1,569,663</b>	<b>1,514,763</b>	<b>5.1%</b>
<b>Fund Balance End of Year</b>	<b>1,435,500</b>	<b>1,542,663</b>	<b>1,569,663</b>	<b>1,514,763</b>	<b>1,375,963</b>	<b>-0.9%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>35.0%</b>	<b>37.1%</b>	<b>37.0%</b>	<b>35.0%</b>	<b>31.2%</b>	
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%	10.0%	

See Glossary of Terms and Funds in the Appendix.

# MULTI-MODAL TRANSP. FUND

## STREETS AND SIDEWALKS – GENERAL



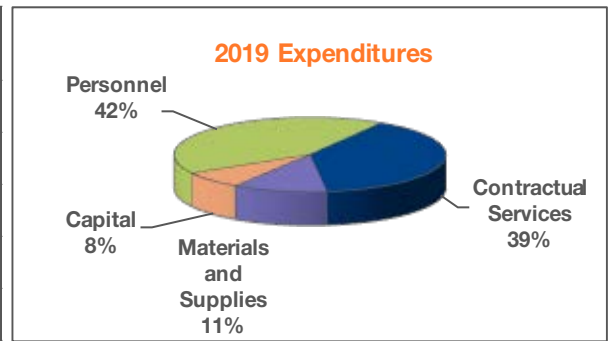
Account Code: 121.06.062

Budgeted Full-time Equivalent Positions: 12.75

### PURPOSE

The budget provides funds for maintenance and repair of the City's 156-mile street system, which includes alleys, drainage systems, sidewalks and bridges.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	1,085,500	1,235,800	1,201,700	1,242,200
Contractual Services	1,282,400	1,294,100	1,235,800	1,157,400
Materials and Supplies	303,700	373,900	371,900	330,500
Capital	140,000	220,000	220,000	220,000
<b>TOTAL</b>	<b>2,811,600</b>	<b>3,123,800</b>	<b>3,029,400</b>	<b>2,950,000</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Contractually swept all City-owned streets per the maintenance schedule. <sup>1</sup>
- Completed snow and ice street clearing operations within eight hours of the end of a snow event. <sup>1</sup>
- Performed scheduled inspection and maintenance of bike paths within the City. <sup>1</sup>
- Completed snow and ice sidewalk maintenance per the City's Snow and Ice Control Manual. <sup>1</sup>
- Filled potholes within 24 hours of notification. <sup>1</sup>
- Replaced signs per federal reflectivity regulations. <sup>1</sup>
- Provided assistance and traffic control at City-sponsored special events. <sup>1</sup>
- Installed banners and flags, in business districts, for holidays and special events. <sup>1</sup>
- Contractually striped numerous locations throughout the City, including all school zone crosswalks. <sup>1</sup>

### 2019 OBJECTIVES

- Contractually sweep City-owned streets per schedule, in the second and third quarters. <sup>1</sup>
- Complete snow and ice operations within eight hours of the end of a snow event. <sup>1</sup>
- Fill potholes within 24 hours of notification. <sup>1</sup>
- Provide assistance and traffic control at City-sponsored special events. <sup>1</sup>
- Replace signs per the federal reflectivity regulations. <sup>1</sup>
- Continue to install banners and flags, in business districts, for holidays and special events. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# MULTI-MODAL TRANSP. FUND

## TRANSIT – SCHEDULED SERVICE



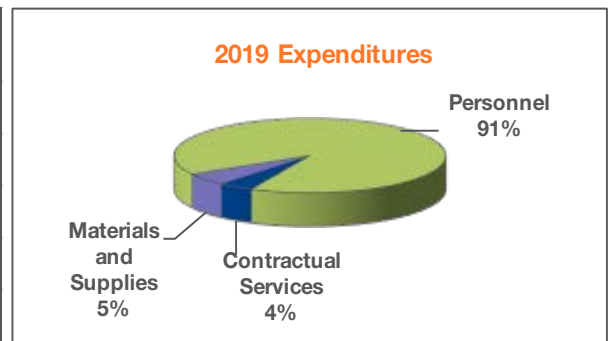
Account Code: 121.08.036

Budgeted Full-time Equivalent Positions: 12.76

### PURPOSE

Public Works Transit operates fixed-route scheduled bus service, the Ravinia Festival Park-N-Ride Shuttle Bus Service and the Highland Park Connector. Pace fixed-route service includes Routes 471 and 472, operating six days per week, and Shuttle bus Routes 628 and 629, operating weekdays only.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	968,500	1,019,400	982,400	969,700
Contractual Services	38,500	50,000	50,000	44,700
Materials and Supplies	30,400	56,500	56,500	58,000
Capital	-	-	-	-
<b>TOTAL</b>	<b>1,037,400</b>	<b>1,126,000</b>	<b>1,089,000</b>	<b>1,072,400</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Continued to maintain an outstanding safety record with 257,498 miles driven by bus operators with only one preventable accident, consistent with previous years. <sup>P</sup>
- Ridership for PACE Fixed Route service was 127,698 passengers and 5,248 rides for the Connector, consistent with previous years. <sup>C</sup>
- The replacement Connector vehicle was placed into service, providing enhanced ADA-compliant accessibility options for seniors and disabled passengers. <sup>I</sup>
- Implemented a revised Connector route featuring expanded service hours and integrated Youth Program service. <sup>C</sup>

### 2019 OBJECTIVES

- Maintain a consistent monthly and quarterly schedule of City and Pace safety and in-service trainings designed to improve safety awareness and reduce accidents or injuries. <sup>P</sup>
- Continue working with Pace staff to survey routes for identifying optimal posted-bus stop placements. This is a Pace-initiated project to improve schedule adherence, safety and customer satisfaction. <sup>C</sup>
- Cross-train staff on administrative and field procedures to expand employees' knowledge and abilities, thereby maximizing skillsets of the current workforce and accommodating vacations, sick-time and other absences, without impacting customer service. <sup>F</sup>
- Survey Connector route for possible route enhancements and promote service across disabled and senior demographics, consistent with the recently revised inclusive program statement. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# MULTI-MODAL TRANSP. FUND TRANSIT – RAVINIA SERVICE

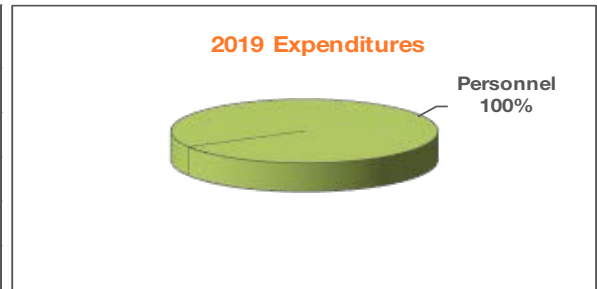


Account Code: 121.08.037  
Budgeted Full-time Equivalent Positions: 4.50

## PURPOSE

Public Works Transit provides shuttle bus service from remote parking areas to the Ravinia Festival during the summer concert season, which typically runs from June through September.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	256,700	287,400	287,400	297,600
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
<b>TOTAL</b>	<b>256,700</b>	<b>287,400</b>	<b>287,400</b>	<b>297,600</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Provided safe and efficient service for 248,543 passengers servicing 62 Ravinia Festival Pavilion events, consistent with previous years. <sup>C</sup>
- Reduced idling of the Ravinia fleet by requesting Pace provide several newer replacement buses, thereby allowing buses to be shut down during non-use. <sup>P,C</sup>
- Maintained an excellent safety record with over 40,000 miles driven and only one preventable accident. <sup>P</sup>

## 2019 OBJECTIVES

- Provide safe, cost-efficient and professional service to the staff and guests of the Ravinia Festival. <sup>C</sup>
- Continue to monitor and reduce idling of Ravinia fleet. <sup>P,C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# MULTI-MODAL TRANSP. FUND

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
1,124,200	1,127,100	Property Tax	1,117,500	1,353,500	1,353,500	1,278,500
83,300	66,700	Demolition Tax	70,000	70,000	40,000	40,000
472,100	426,400	Municipal Gas Tax	431,700	412,400	379,700	379,700
44,400	27,600	Miscellaneous/Street Permits	32,700	26,000	27,000	27,000
912,600	896,900	Vehicle License Tax	1,071,400	1,071,700	1,071,700	1,071,700
12,600	12,500	Fines and Forfeitures	12,400	11,000	12,000	12,000
113,000	107,600	Services and Reimbursements	78,200	102,700	111,400	102,700
30,600	68,700	State DOT Reimbursement	73,000	36,300	40,000	42,100
	600	Interest Earnings	900		1,300	1,300
30,000	130,000	Transfer from Motor Fuel Tax	95,000	220,000	220,000	150,000
1,312,400	1,342,000	Pace Revenues	1,421,800	1,342,000	1,400,000	1,400,000
<b>4,135,200</b>	<b>4,206,100</b>	<b>TOTAL MULTI-MODAL TRANSP. FUND</b>	<b>4,404,600</b>	<b>4,645,700</b>	<b>4,656,700</b>	<b>4,505,100</b>

# MULTI-MODAL TRANSP. FUND

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>121.062 Street &amp; Sidewalk</b>				
121.06.062.5101 Full Time Labor	603,900	639,300	612,400	669,700
121.06.062.5102 Part Time Labor	106,500	167,800	165,600	169,700
121.06.062.5103 Over Time Labor	86,400	117,300	117,300	120,200
121.06.062.5201 FICA	48,000	57,300	55,500	59,500
121.06.062.5202 Medicare	11,200	13,400	13,000	13,900
121.06.062.5203 IMRF	76,500	87,600	84,900	56,000
121.06.062.5206 PPO Health/Dental Plan	151,900	153,000	153,000	153,000
121.06.062.5209 Life Insurance	1,100			
121.06.062.6106 Professional Services - Medical	400	1,200	700	700
121.06.062.6107 Professional Services -Other	108,300	143,900	110,000	125,000
121.06.062.6202 Membership Dues	200	200	200	200
121.06.062.6209 Laundry & Uniforms	(4,200)	4,500	4,500	4,500
121.06.062.6212 Education & Training	1,400	2,400	2,000	2,200
121.06.062.6216 Maintenance of Equipment	234,100	275,000	240,000	230,000
121.06.062.6223 Reimbursements		100	100	6,800
121.06.062.6301 Utilities - Electric	221,900	210,000	222,000	222,000
121.06.062.6303 Utilities - Cleaning/Waste Disposal	13,100	15,000	15,000	15,000
121.06.062.6305 Utilities - Mobile Phones	1,700	2,500	2,000	2,000
121.06.062.6404 Equipment Charges	680,700	621,800	621,800	540,600
121.06.062.6405 IT Charges	24,800	17,500	17,500	8,500
121.06.062.6502 Supplies - Office	500	500	500	500
121.06.062.6503 Supplies - Clothing	6,800	6,000	6,000	6,000
121.06.062.6504 Supplies - Repairs	110,700	95,000	95,000	100,000
121.06.062.6505 Supplies - Maintenance	27,600	11,200	11,200	10,000
121.06.062.6507 Supplies - Chemicals	127,800	225,000	225,000	179,800
121.06.062.6510 Supplies - Small Tools	1,200	1,500	1,500	1,500
121.06.062.6511 Supplies - Traffic Control	11,500	17,000	15,000	15,000
121.06.062.6512 Supplies - Department	5,000	5,000	5,000	5,000
121.06.062.6513 Business Expenses	11,200	12,200	12,200	12,200
121.06.062.6606 Computer Software & Hardware	1,300	500	500	500
121.06.062.7103 Improvements Other Than Building	41,500	100,000	100,000	150,000
121.06.062.7105 Infrastructure	98,500	120,000	120,000	70,000
<b>Total Streets &amp; Sidewalk</b>	<b>2,811,600</b>	<b>3,123,800</b>	<b>3,029,400</b>	<b>2,950,000</b>

<b>121.036 Transit</b>				
121.08.036.5101 Full Time Labor	454,100	455,100	420,500	420,300
121.08.036.5102 Part Time Labor	282,200	314,300	307,100	313,800
121.08.036.5103 Over Time Labor	11,200	28,400	28,400	29,100
121.08.036.5201 FICA	45,700	49,500	46,900	47,300
121.08.036.5202 Medicare	10,700	11,600	11,000	11,100
121.08.036.5203 IMRF	55,500	45,800	53,800	33,300
121.08.036.5206 PPO Health/Dental Plan	108,100	114,800	114,800	114,800
121.08.036.5209 Life Insurance	900			
121.08.036.6106 Professional Services - Medical	8,400	12,300	12,300	11,100
121.08.036.6107 Professional Services -Other	5,800	9,400	9,400	10,600
121.08.036.6215 Repairs	3,200	5,500	5,500	4,000
121.08.036.6304 Utilities - Telephone	1,300	1,200	1,200	2,000
121.08.036.6404 Equipment Charges	4,500	4,100	4,100	

# MULTI-MODAL TRANSP. FUND

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
121.08.036.6405 IT Charges	15,300	17,500	17,500	16,900
121.08.036.6502 Supplies - Office	1,200	1,500	1,500	1,400
121.08.036.6503 Supplies - Clothing	5,700	5,700	5,700	6,400
121.08.036.6512 Supplies - Department	23,500	49,400	49,400	50,300
<b>Total Transit</b>	<b>1,037,400</b>	<b>1,126,000</b>	<b>1,089,000</b>	<b>1,072,400</b>

### 121.037 Transit Ravinia

121.08.037.5101 Full Time Labor	26,600	29,600	29,600	30,300
121.08.037.5102 Part Time Labor	164,400	169,900	169,900	184,900
121.08.037.5103 Over Time Labor	41,500	45,900	45,900	47,000
121.08.037.5201 FICA	14,400	15,200	15,200	16,300
121.08.037.5202 Medicare	3,400	3,600	3,600	3,800
121.08.037.5203 IMRF	6,400	23,300	23,300	15,300
<b>Total Transit Ravinia</b>	<b>256,700</b>	<b>287,400</b>	<b>287,400</b>	<b>297,600</b>

<b>Total Multi-Modal Transportation Fund</b>	<b>4,105,700</b>	<b>4,537,100</b>	<b>4,405,800</b>	<b>4,320,000</b>
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# MOTOR FUEL TAX FUND

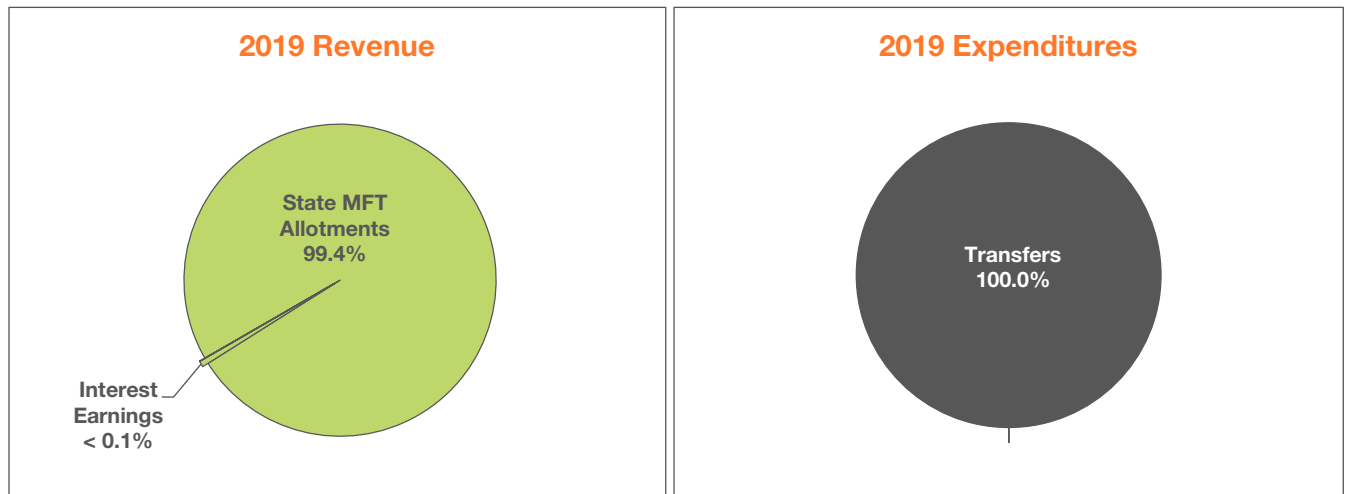


# MOTOR FUEL TAX FUND

## FUND BALANCE SUMMARY



The Fund is supported by monthly allotments from the Illinois Motor Fuel Tax (MFT) Disbursement Fund. The improvements are programmed as part of the street capital program in the Street Capital Projects (141) and the Multi-modal Transportation (121) Funds. The annual receipts are transferred to those Funds, where the MFT-eligible expenditures are incurred.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
State MFT Allotments	759,200	750,400	750,400	750,400	-	0.0%
Interest Earnings	4,300		4,700	4,700	-	0.0%
<b>Total Revenue</b>	<b>763,400</b>	<b>750,400</b>	<b>755,100</b>	<b>755,100</b>	<b>-</b>	<b>0.0%</b>
Transfers	815,000	970,400	970,400	900,400	(70,000)	-7.2%
<b>Total Expenditures</b>	<b>815,000</b>	<b>970,400</b>	<b>970,400</b>	<b>900,400</b>	<b>(70,000)</b>	<b>-7.2%</b>
<b>Net Increase/(Decrease)</b>	<b>(51,600)</b>	<b>(220,000)</b>	<b>(215,300)</b>	<b>(145,300)</b>	<b>70,000</b>	
<b>Fund Balance Beg. of Year</b>	<b>444,900</b>	<b>393,300</b>	<b>393,300</b>	<b>178,000</b>	<b>(215,300)</b>	<b>-54.7%</b>
<b>Fund Balance End of Year</b>	<b>393,300</b>	<b>173,300</b>	<b>178,000</b>	<b>32,700</b>	<b>(145,300)</b>	<b>-81.6%</b>
<b>Fund Balance % Total Exp.</b>	<b>48.3%</b>	<b>17.9%</b>	<b>18.3%</b>	<b>3.6%</b>		
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%		

### Notable Budget Variance:

The transfer expenditure year-to-year variance is due to lower transfer to the Multi-modal Transportation Fund (MMF) to fund MFT-eligible capital, consistent with the City's 10-Year Capital Improvement Program Funding Plan.

See Glossary of Terms and Funds in the Appendix.



# SPECIAL REVENUE FUNDS

## MOTOR FUEL TAX FUND



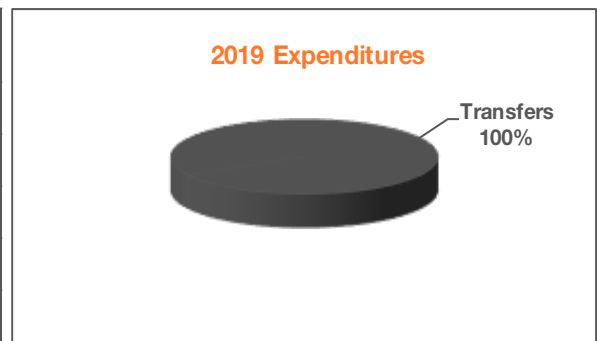
Account Code: 122.06.065  
Budgeted Full-time Equivalent Positions: 0

### **PURPOSE**

The Motor Fuel Tax Fund provides funds for capital improvement of the City's streets which include asphalt streets repaved as part of annual resurfacing program.

The Fund is supported by monthly allotments from the Illinois Motor Fuel Tax (MFT) Disbursement Fund. The improvements are programmed as part of the street capital program in the Street Capital Projects (141) and the Multi-modal Transportation (121) Funds. The annual receipts are transferred to those Funds, where the MFT-eligible expenditures are incurred.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Materials and Supplies	-	-	-	-
Debt Service	-	-	-	-
Reserves	-	-	-	-
Transfers	815,000	970,400	970,400	900,400
<b>TOTAL</b>	<b>815,000</b>	<b>970,400</b>	<b>970,400</b>	<b>900,400</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Completed annual resurfacing program. <sup>1</sup>

### **2019 OBJECTIVES**

- Continue to plan and implement annual resurfacing program. <sup>1</sup>

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# ENHANCED 911 FUND



# ENHANCED 911 FUND

## FUND BALANCE SUMMARY



The Enhanced 911 Fund underwrites partial cost of the operations of the City's "911" emergency telephone service, which is contracted through the City of Glenview, as well as other eligible Enhanced 911 expenditures, when funds are available. Allotments of State Surcharge Revenue are deposited directly to the Enhanced 911 Fund and transferred to the General Fund, where the related expenditures are accounted for. An Emergency Telephone Systems Board (ETSB) manages incoming receipts, disburses funds to the City upon validation of eligible expenditures and holds the fund balance for the City. The ETSB is managed by the City of Glenview with Board Members from the City of Highland Park and other municipalities.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Surcharge Revenues	465,600	598,800	598,800	596,500	(2,300)	-0.4%
<b>Total Revenue</b>	<b>465,600</b>	<b>598,800</b>	<b>598,800</b>	<b>596,500</b>	<b>(2,300)</b>	<b>-0.4%</b>
Contractual Services	18,200	33,100	26,300	26,300	-	0.0%
Transfers	350,000	981,800	981,800	589,000	(392,800)	-40.0%
<b>Total Expenditures</b>	<b>368,200</b>	<b>1,014,800</b>	<b>1,008,000</b>	<b>615,300</b>	<b>(392,700)</b>	<b>-39.0%</b>
<b>Net Increase/(Decrease)</b>	<b>97,500</b>	<b>(416,000)</b>	<b>(409,200)</b>	<b>(18,800)</b>	<b>390,400</b>	
<b>Fund Balance Beg. of Year</b>	<b>393,600</b>	<b>491,000</b>	<b>491,000</b>	<b>81,800</b>	<b>(409,200)</b>	<b>-83.3%</b>
<b>Fund Balance End of Year</b>	<b>491,000</b>	<b>75,000</b>	<b>81,800</b>	<b>63,000</b>	<b>(18,800)</b>	<b>-23.0%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>133.4%</b>	<b>12.7%</b>	<b>14.0%</b>	<b>10.2%</b>		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

### Notable Budget Notes and Variances:

1. Calculation of the 2018 'Fund Balance % Oper. Exp.' appropriately excludes the 2018 strategic fund balance drawdown for the purchase of public safety communications capital equipment.
2. Decrease in transfers to the General Fund Police Records/Communications Division due to the 2018 purchase of police radios.

See Glossary of Terms and Funds in the Appendix.

# SPECIAL REVENUE FUNDS

## POLICE ENHANCED 911 FUND



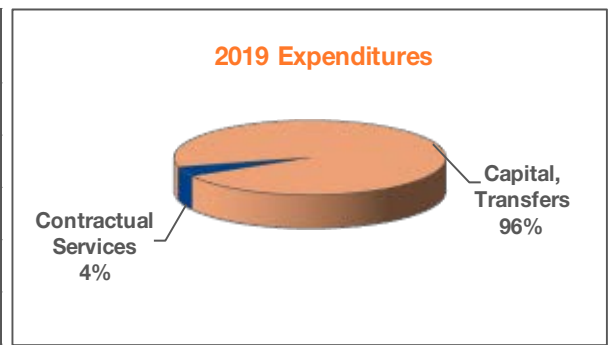
Account Code: 124.03.067

Budgeted Full-time Equivalent Positions: 0

### **PURPOSE**

This fund was established following approval of a 1989 referendum that permits local telephone service providers to apply a surcharge to residents' monthly telephone bills. The surcharge for land-lines was increased to \$1.00 in 1996 and is used exclusively to fund the acquisition, operation and maintenance of the City's Enhanced 911 (E911) systems. Surcharges for cellular lines are currently established at 58 cents per line. This sophisticated system provides automatic number and location identification for any emergency call made in Highland Park, thereby improving the City's emergency response capability. In 2001, a wireless E911 surcharge was established to fund the purchase of equipment to receive and locate emergency calls from cellular telephone users. The E911 Fund underwrites partial cost of the operations of the City's "911" emergency telephone service, which is contracted through the City of Glenview, as well as other eligible E911 expenditures, when funds are available. Currently, the Communications Supervisor and one Telecommunicator salary are supported by the fund, as well as several operational expenditures.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	18,200	33,100	26,300	26,300
Materials and Supplies	-	-	-	-
Capital, Transfers	350,000	981,800	981,800	589,000
<b>TOTAL</b>	<b>368,200</b>	<b>1,014,800</b>	<b>1,008,000</b>	<b>615,300</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Monitored the Enhanced 911 Fund revenue and expenditure costs. <sup>F</sup>
- Completed training relative to the newly revised required annual reporting, which ETSBs must provide to the Illinois Commerce Commission. Completed reporting as mandated. <sup>F</sup>
- Reviewed and updated policies and practices in coordination with the Village of Glenview. <sup>P</sup>

### **2019 OBJECTIVES**

- Monitor the Enhanced 911 Fund revenue and expenditure costs each quarter. <sup>F</sup>
- Participate in training relative to the newly revised required annual reporting, which ETSBs must provide to the Illinois Commerce Commission, and complete reporting as mandated. <sup>F</sup>
- Continue reviewing and updating policies as appropriate for the most effective operation of consolidated dispatch. <sup>P</sup>

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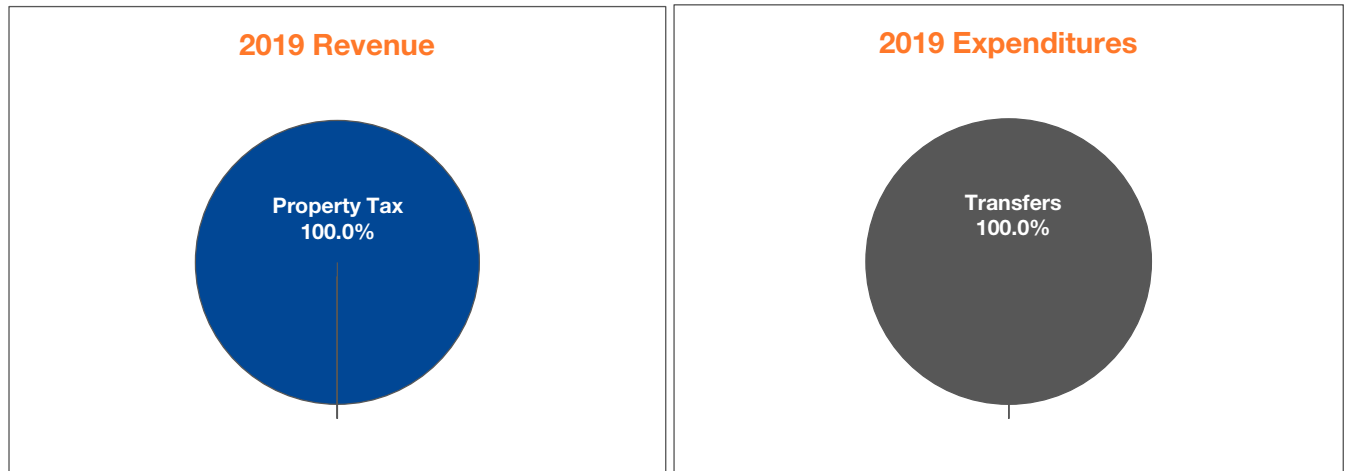
# **PUBLIC SAFETY PENSION LEVY FUND**

# PUBLIC SAFETY PENSION

## FUND BALANCE SUMMARY



The Public Safety Pension Levy Fund accounts for the City's property tax levy collections for contribution to the Police and Fire pension funds, as well as the transfer of those contributions to the pension funds.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Property Tax	5,708,500	6,270,000	6,270,000	6,270,000	-	0.0%
<b>Total Revenue</b>	<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>	-	<b>0.0%</b>
Transfers	5,708,500	6,270,000	6,270,000	6,270,000	-	0.0%
<b>Total Expenditures</b>	<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>	-	<b>0.0%</b>
<b>Net Increase/(Decrease)</b>	-	-	-	-	-	
<b>Fund Balance Beg. of Year</b>	-	-	-	-	-	<b>0.0%</b>
<b>Fund Balance End of Year</b>	-	-	-	-	-	<b>0.0%</b>
<b>Fund Balance % Total Exp.</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%		

### Additional Information:

1. Finance Division - increase in personnel costs consistent with the City's compensation plan and insurance requirements, as well as general insurance requirements.
2. It is City policy to fund the public safety pension funds to 90% by year 2040, as determined by a third party actuary, and at a higher level, when funds are available. Funding to 90% by 2040 is the Illinois State Statute required funding level for public safety pension funds. The City funds the pension contributions from a combination of property tax levy and other sources such as partial state income tax receipts, partial proceeds from the sale of assets when available, and other revenue sources as identified, with a goal of minimizing the impact to the taxpayer. The 2019 budget includes a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund) and \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund). The \$8.1 million funds the City's actuarially determined contribution of \$5.7 million and additional contribution of \$2.4 million, with a goal of minimizing the long-term City contribution cost.
3. The City began accelerating public safety pension funding in FY2014, then moved to greater acceleration in FY 2016, with pension-dedicated tax increases in FY2014, FY2017 and FY2018, as well as additionally using LGDF, to minimize the long-term impact of pension funding to the tax payer. The accelerated plan includes annual increases over a 3-year period to reach a higher annual flat funding level, as determined by the City's third party actuary, which will then be contributed annually for years 2018 and future years until the City reaches 90% funding. The result is an increase from \$3.3 million annual contribution in FY2013 to \$8.1 million annual contribution in FY2018 and going forward through 90% funding. Given consistent actuarial assumptions, investment returns and annual future contributions equivalent to the FY 2018 contribution, the City expects to reach 90% funding between 2036 and 2040.

See Glossary of Terms and Funds in the Appendix.

# FINANCE DEPARTMENT

## PUBLIC SAFETY PENSION LEVY

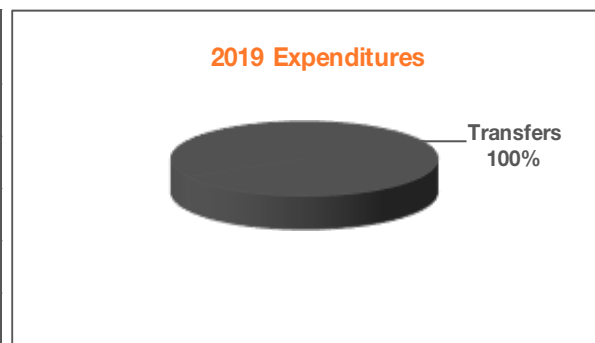


Account Code: 128.03.111, 128.04.111  
Budgeted Full-time Equivalent Positions: 0

### PURPOSE

The Public Safety Pension Levy Fund accounts for the City's property tax levy collections for contribution to the Police and Fire pension funds, as well as the transfer of those contributions to the Police and Fire pension funds. Recommended City contributions to the Police and Fire pension funds are determined annually by an independent actuarial valuation, based on the City's policy of having the Police and Fire pensions 90% funded by year 2040. City Council's objective is to annually contribute to the Police and Fire pension funds, according to City policy, and generally contributes at a higher level when funds are available. The City funds the pension contributions from a combination of property tax levy and other sources such as partial state income tax receipts, partial proceeds from the sale of assets when available, and other revenue sources as identified, with a goal of minimizing the impact to the taxpayer. The property tax levy portion of the City's pension contributions is included in this Public Safety Pension Levy Fund, while the other funding sources are generally accounted for in the General Fund.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Transfers	5,708,500	6,270,000	6,270,000	6,270,000
<b>TOTAL</b>	<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>



### 2018 OBJECTIVES ACCOMPLISHED

- The 2018 budget included a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund), \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund) and \$70,000 is from personal property replacement tax. The \$8.1 million funded the City's actuarially determined contribution of \$5.53 million and additional contribution of \$2.54 million, with a goal of minimizing the long-term City contribution cost. <sup>F</sup>
- Affirmed the City's public safety pension funding policy with the City Council. <sup>F</sup>
- Affirmed the public safety pension fund investment policies with the Pension Boards, ensuring compliance with state statutes, while providing effective and efficient investment management, and consistency with Government Finance Officers Association best practices. <sup>F</sup>

### 2019 OBJECTIVES

- The 2019 budget includes a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund), \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund) and \$70,000 is from personal property replacement tax. The \$8.1 million funds the City's actuarially determined contribution of \$5.7 million and additional contribution of \$2.4 million, with a goal of minimizing the long-term City contribution cost. <sup>F</sup>
- Continue to monitor pension fund investments, to preserve the safety of principal per the Illinois Pension Code and diversification of the Pension Fund; earn the highest possible total return consistent with prudent levels of risk; and create a stream of investment returns to insure the systematic and adequate funding of actuarially-determined benefits through contributions and professional management of the Pension Fund assets. <sup>F</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

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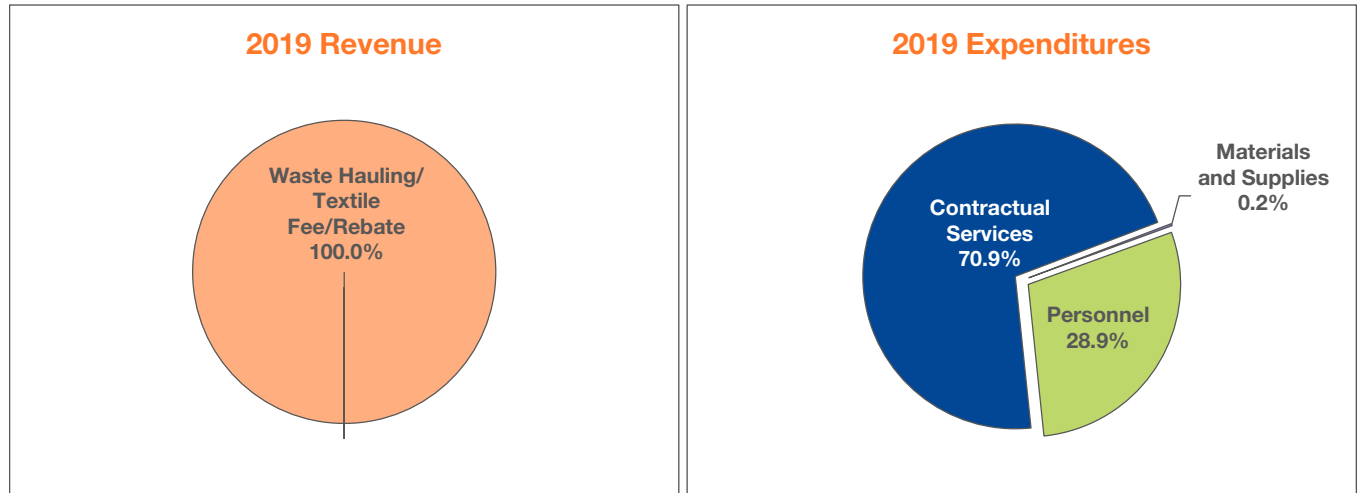
# ENVIRONMENTAL SUSTAINABILITY FUND

# ENVIRONMENTAL SUSTAINABILITY

## FUND BALANCE SUMMARY



The Environmental Sustainability Fund accounts for revenue sources and expenditures dedicated to implementation of the City's Sustainability Strategic Plan.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Waste Hauling/Textile Fee/Rebate	144,100	145,000	132,000	135,000	3,000	2.3%
<b>Total Revenue</b>	<b>144,100</b>	<b>145,000</b>	<b>132,000</b>	<b>135,000</b>	<b>3,000</b>	<b>2.3%</b>
Personnel Expenditures	25,600	25,100	25,000	25,900	900	3.6%
Contractual Services	42,700	89,800	86,500	63,500	(23,000)	-26.6%
Materials and Supplies		200	200	200		0.0%
<b>Total Expenditures</b>	<b>68,300</b>	<b>115,000</b>	<b>111,700</b>	<b>89,600</b>	<b>(22,100)</b>	<b>-19.8%</b>
<b>Net Increase/(Decrease)</b>	<b>75,800</b>	<b>30,000</b>	<b>20,300</b>	<b>45,400</b>	<b>25,100</b>	
<b>Fund Balance Beg. of Year</b>	<b>206,400</b>	<b>282,200</b>	<b>282,200</b>	<b>302,500</b>	<b>20,300</b>	<b>7.2%</b>
<b>Fund Balance End of Year</b>	<b>282,200</b>	<b>312,200</b>	<b>302,500</b>	<b>347,900</b>	<b>45,400</b>	<b>15.0%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>413.1%</b>	<b>271.4%</b>	<b>270.9%</b>	<b>388.0%</b>		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

### **Notable Budget Variance:**

The contractual services year-to-year variance is due to grant matching/sustainability project implementation.

See Glossary of Terms and Funds in the Appendix.



# CITY MANAGER'S OFFICE

## ENVIRONMENTAL SUSTAINABILITY



Account Code: 129.01.052

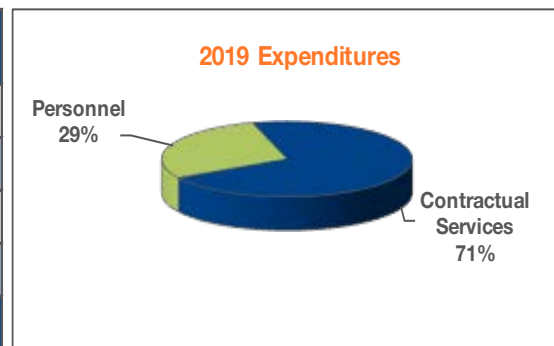
Budgeted Full-time Equivalent Positions: 0

### PURPOSE

The City Manager's Office, partnering with other departments, oversees sustainability programming and initiatives. In 2010, the City established a 20-year Community Sustainability Strategic Plan which is a goal-oriented roadmap for sustainability initiatives, with objectives and timelines. In 2017, the City updated that Strategic Plan and consolidated the elements of the 20-year plan, the Metropolitan Mayors Caucus Greenest Region Compact 2 Plan and the SolSmart designation objectives into a three-year Plan to serve as the City's the guide for its ongoing environmental sustainability work efforts. The City works with its community partners and a Sustainability Consultant to program initiatives for improving community long-term sustainability, including environmentally friendly governance; green energy and built environments; greenhouse gas emissions and water usage reduction; ecosystems improvement; and recyclable materials utilization.

The City Manager's Office oversees the Highland Park Green Alliance, which is a partnership between the City, the Park District of Highland Park, North Shore School District 112, Township High School District 113, the Highland Park Public Library, Moraine Township, and Highland Park Hospital. The Highland Park Green Alliance is committed to working collectively on shared goals and strategic objectives for transforming the City into a more environmentally-efficient and responsible community.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	25,600	25,100	25,000	25,900
Contractual Services	42,700	89,800	86,500	63,500
Materials and Supplies	-	200	200	200
Capital/Transfers	-	-	-	-
<b>TOTAL</b>	<b>68,300</b>	<b>115,000</b>	<b>111,700</b>	<b>89,600</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Updated the City's 3-year sustainability plan, which guides the ongoing sustainability work efforts of the City. <sup>P</sup>
- Achieved SolSmart Bronze designation. <sup>C</sup>
- Printed Spanish version of the Ravine Maintenance brochure to pertaining to ravines/maintenance and to preserve the natural environment and not disturb the steep slope zone. <sup>P C</sup>
- Implemented a Sustainability Sunday social media communications campaign to provide weekly information about sustainability initiatives or matters of interest to residents. <sup>C</sup>
- In partnership with the Solid Waste Agency of Lake County, conducted outreach to City food establishments educating them about how to implement food scrap composting and recycling into their operations and assisting with implementation. <sup>I</sup>
- Completed a greenhouse gas inventory report, and began setting greenhouse gas reduction goals and created a climate hazards report as part of the City joining the Global Covenant of Mayors for Climate and Energy. <sup>C</sup>

### 2019 OBJECTIVES

- Implement remaining tasks as outlined within the FY2019 objectives in the 3-Year Sustainability Plan. <sup>P</sup>
- Update greenhouse gas information for Global Covenant of Mayors reporting and tracking. <sup>P</sup>
- Complete objectives of the Global Covenant of Mayors work plan to reduce greenhouse gas emissions. <sup>P</sup>
- Continue implementation of the sustainability communications plan through all modalities. <sup>P</sup>
- Procure behind-the-meter solar or community solar energy project for City electric accounts. <sup>P</sup>
- Promote the composting and recycling programs to increase participation by residents and businesses. <sup>P</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

## SPECIAL REVENUE FUNDS REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
727,600	757,800	State Motor Fuel Tax Allotments	759,200	750,400	750,400	750,400
200	1,900	Interest Earnings	4,300		4,700	4,700
<b>727,800</b>	<b>759,700</b>	<b>Total Motor Fuel Tax Fund</b>	<b>763,400</b>	<b>750,400</b>	<b>755,100</b>	<b>755,100</b>
		Interest Earnings	4,300	4,300	4,300	2,000
369,800	454,200	Surcharge Revenues	461,300	594,500	594,500	594,500
<b>369,800</b>	<b>454,500</b>	<b>Total Enhanced 911 Fund</b>	<b>465,600</b>	<b>598,800</b>	<b>598,800</b>	<b>596,500</b>
4,731,900	5,233,000	Property Tax	5,708,500	6,270,000	6,270,000	6,270,000
<b>4,731,900</b>	<b>5,233,000</b>	<b>Total Public Safety Levy Pension Fund</b>	<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>
103,900	93,400	Waste Hauling/Textile Fee/Rebate	144,100	145,000	132,000	135,000
<b>103,900</b>	<b>93,400</b>	<b>Total Environmental Sustain. Fund</b>	<b>144,100</b>	<b>145,000</b>	<b>132,000</b>	<b>135,000</b>
<b>5,933,400</b>	<b>6,540,700</b>	<b>Total Special Revenue Funds</b>	<b>7,081,600</b>	<b>7,764,200</b>	<b>7,755,900</b>	<b>7,756,600</b>

# SPECIAL REVENUE FUNDS

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>122 Motor Fuel Tax Fund</b>				
122.06.065.9203 Transfer To Street Fund	95,000	220,000	220,000	150,000
122.06.065.9214 Transfer to Capital Projects Fund	720,000	750,400	750,400	750,400
<b>Total Motor Fuel Tax</b>	<b>815,000</b>	<b>970,400</b>	<b>970,400</b>	<b>900,400</b>
<b>124 E911 Fund</b>				
124.03.067.6215 Repairs	1,000	2,000	2,000	2,000
124.03.067.6216 Maintenance of Equipment	2,400	2,700	2,700	2,700
124.03.067.6304 Utilities - Telephone	14,700	28,400	21,600	21,600
124.03.067.9201 Transfer to General Fund	350,000	981,800	981,800	589,000
<b>Total E-911 Fund</b>	<b>368,200</b>	<b>1,014,800</b>	<b>1,008,000</b>	<b>615,300</b>
<b>128 Public Safety Pension Levy</b>				
128.03.111.9207 Transfer To Pension Police Fund	2,933,500	3,180,100	3,180,100	3,180,100
128.04.111.9208 Transfer To Pension Fire Fund	2,774,900	3,089,900	3,089,900	3,089,900
<b>Total Public Safety Pension Levy</b>	<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>
<b>129 Environmental Sustainability Fund</b>				
129.01.052.5102 Part Time Labor	22,900	23,300	23,200	24,100
129.01.052.5201 FICA	1,400	1,400	1,400	1,500
129.01.052.5202 Medicare	300	300	300	300
129.01.052.5203 IMRF	900			
129.01.052.6107 Professional Services -Other	26,200	73,200	70,000	48,100
129.01.052.6202 Membership Dues	16,500	16,600	16,500	15,400
129.01.052.6513 Business Expenses		200	200	200
129.01.052.9223 Transfer to Equipment Maintenance				-
<b>Total Environmental Sustainability Fund</b>	<b>68,300</b>	<b>115,000</b>	<b>111,700</b>	<b>89,600</b>
<b>Special Revenue Funds Total</b>	<b>6,959,900</b>	<b>8,370,300</b>	<b>8,360,100</b>	<b>7,875,300</b>

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# DEBT SERVICE FUND

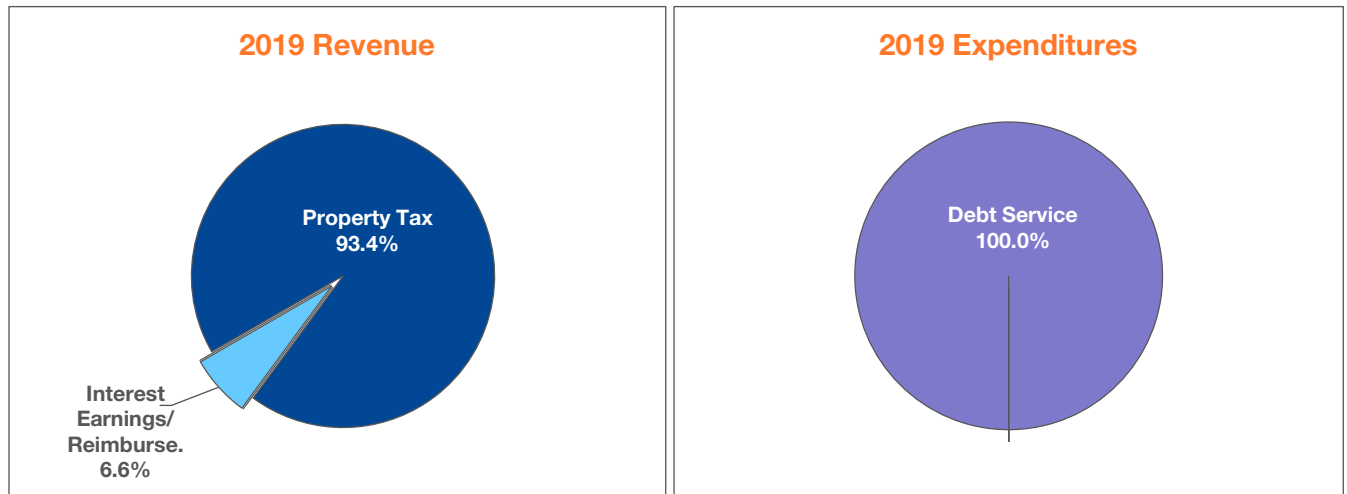


# DEBT SERVICE FUND

## FUND BALANCE SUMMARY



The Debt Service Fund is used to account for receipt of Debt Service revenues and the payment of interest and principal on general and special obligation debt, other than debt payable from special assessments and debt issued for and serviced by a governmental enterprise, such as the Water, Sewer and Parking Funds.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Property Tax	2,948,300	954,800	887,800	1,237,600	349,800	39.4%
Reimburse./Interest Earnings	105,300	86,300	87,900	87,000	(900)	-1.0%
<b>Total Revenue</b>	<b>3,053,600</b>	<b>1,041,200</b>	<b>975,700</b>	<b>1,324,600</b>	<b>348,900</b>	<b>35.8%</b>
Debt Service	3,102,800	996,100	996,100	1,329,200	333,100	33.4%
Transfers		1,000,000	1,000,000		(1,000,000)	-100.0%
<b>Total Expenditures</b>	<b>3,102,800</b>	<b>1,996,100</b>	<b>1,996,100</b>	<b>1,329,200</b>	<b>(666,900)</b>	<b>-33.4%</b>
<b>Net Increase/(Decrease)</b>	<b>(49,200)</b>	<b>(954,900)</b>	<b>(1,020,400)</b>	<b>(4,600)</b>	<b>1,015,800</b>	
<b>Fund Balance Beg. of Year</b>	<b>2,128,500</b>	<b>2,079,300</b>	<b>2,079,300</b>	<b>1,058,900</b>	<b>(1,020,400)</b>	<b>-49.1%</b>
<b>Fund Balance End of Year</b>	<b>2,079,300</b>	<b>1,124,300</b>	<b>1,058,900</b>	<b>1,054,300</b>	<b>(4,600)</b>	<b>-0.4%</b>
<b>Fund Balance % Total Exp.</b>	<b>67.0%</b>	<b>56.3%</b>	<b>53.0%</b>	<b>79.3%</b>		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

### Notable Budget Variances:

1. The City's 2018 property tax levy, for collection in FY 2019, includes a reallocation amongst City funds to properly pay for expenditures in each fund. The debt service portion of the property tax levy is higher given a reallocation within the total property tax levy back from the General Fund to the Debt Service Fund to pay for debt service. In prior years, the City temporarily reallocated property tax levy from the Debt Service Fund to the General Fund to pay for service and capital costs incurred in the General Fund.
2. Expenditures - \$1 million decrease in transfers from the Debt Service Fund to the General Fund, given a 2018 strategic fund drawdown, net of a \$333,100 increase in debt service, consistent with the City's debt service schedule for previously issued debt.

See Glossary of Terms and Funds in the Appendix.

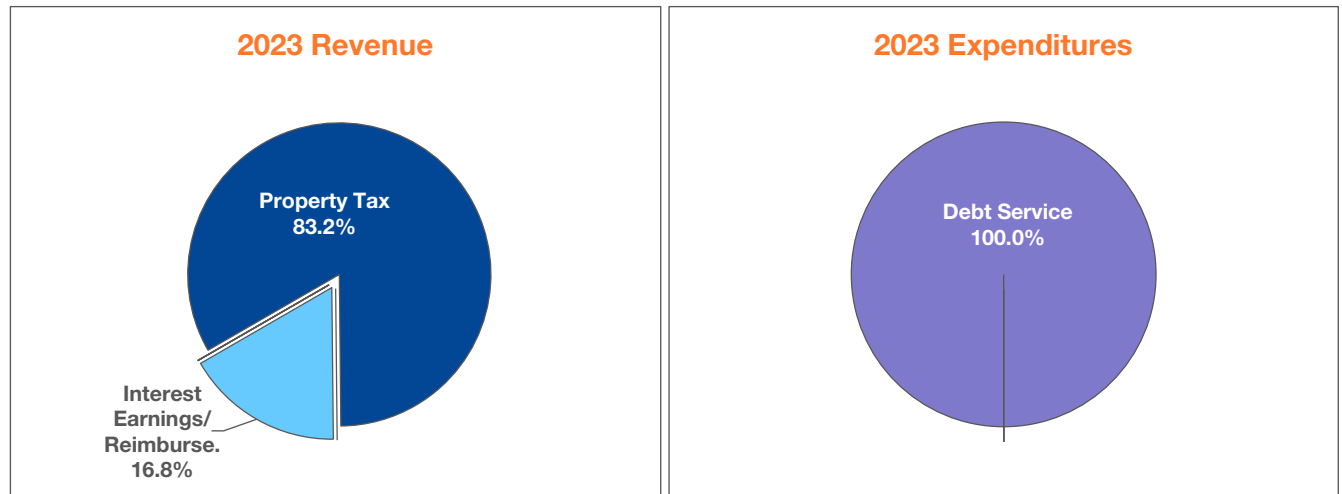


# DEBT SERVICE FUND

## 5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a 10-year plan for the Debt Service Fund as part of the budget process, with five years of the 10-year plan included in the Budget Document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Debt Service Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.



	Total 2019 Budget	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Total 2023 Estimate	Average Annual Growth
Property Tax	1,237,600	1,207,400	1,512,600	1,854,800	2,141,800	15.2%
Reimburse./Interest Earnings	87,000	86,100	85,200	89,300	433,300	97.0%
<b>Total Revenue</b>	<b>1,324,600</b>	<b>1,293,500</b>	<b>1,597,800</b>	<b>1,944,100</b>	<b>2,575,100</b>	<b>18.8%</b>
Debt Service	1,329,200	1,298,100	1,602,400	1,948,700	2,579,700	18.8%
<b>Total Expenditures</b>	<b>1,329,200</b>	<b>1,298,100</b>	<b>1,602,400</b>	<b>1,948,700</b>	<b>2,579,700</b>	<b>18.8%</b>
<b>Net Increase/(Decrease)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	
<b>Fund Balance Beg. of Year</b>	<b>1,058,900</b>	<b>1,054,300</b>	<b>1,049,700</b>	<b>1,045,100</b>	<b>1,040,500</b>	<b>-0.4%</b>
<b>Fund Balance End of Year</b>	<b>1,054,300</b>	<b>1,049,700</b>	<b>1,045,100</b>	<b>1,040,500</b>	<b>1,035,900</b>	<b>-0.4%</b>
<b>Fund Balance % Total Exp.</b>	<b>79.3%</b>	<b>80.9%</b>	<b>65.2%</b>	<b>53.4%</b>	<b>40.2%</b>	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

See Glossary of Terms and Funds in the Appendix.

# DEBT SERVICE FUNDS

## DEBT SERVICE



Account Code: 131.02.068

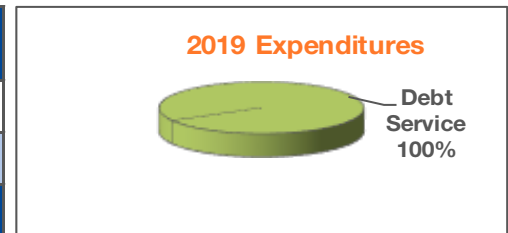
Budgeted Full-time Equivalent Positions: 0

### PURPOSE

The Funds provide for annual debt service payments on various general obligation bonds issued by the City, for Streets, Facilities, and Library improvements. Following is the Debt Service Levy for 2019 debt service payments on general obligations bonds issued previous to 2019. The City is not planning on issuing new bonds in 2019. The Debt Service Fund does not provide for annual debt service payments for Enterprise Fund general obligation bonds or other loans, as those debt service payments are appropriately provided for within the appropriate Enterprise Funds. The City and the Library have an intergovernmental agreement, which stipulates that the Library debt service be included in the Library's tax levy and that the Library is obligated to reimburse the City for the Library debt service prior to the City making debt service payment for the Library.

	2019 Principal	2019 Interest	2019 Other	2019 Total
2012 Refunding	235,000	21,900		256,900
2015 Streets Improvements	73,200	17,800		91,000
2016 Streets Improvements	165,000	28,600		193,600
2016 Library Improvements	45,000	21,100		66,100
2017 Streets Improvements	45,000	19,100		64,100
2018 Streets Improvements	395,000	237,000		632,000
<b>Total Debt Service Existing Bonds</b>	<b>958,200</b>	<b>345,500</b>	<b>-</b>	<b>1,303,700</b>
Bond Administration Costs			25,500	25,500
<b>Total Debt Service</b>	<b>958,200</b>	<b>345,500</b>	<b>25,500</b>	<b>1,329,200</b>
Library Debt Service Expenditures	45,000	21,100		66,100
<b>City Debt Service Expenditures</b>	<b>913,200</b>	<b>324,400</b>	<b>25,500</b>	<b>1,263,100</b>

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Debt Service	3,102,800	996,100	996,100	1,329,200
Transfers	-	1,000,000	1,000,000	-
<b>TOTAL</b>	<b>3,102,800</b>	<b>1,996,100</b>	<b>1,996,100</b>	<b>1,329,200</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Levied 2017 taxes for the 2018 debt service, with all debt service paid on schedule. <sup>F</sup>
- Issued Moody's Aaa credit rated General Obligation Bonds, including \$7.9 million in General Obligation Bonds for capital improvements to the City's streets (\$6.9 million), accounted for in the Debt Service Fund, and for construction of a fiber optic infrastructure network, accounted for in the Internal Service Equipment and Repair Fund. <sup>F</sup>
- Converted the City's five-year debt funding plan into a 10-year debt funding plan, in support of the City's 10-year capital improvement program, which was converted from a five-year capital improvement program. <sup>F</sup>

### 2019 OBJECTIVES

- Levy 2018 taxes for the 2019 debt service, with all debt service paid on schedule. <sup>F</sup>
- Update the City's 10-year debt funding plan in support of the City's 10-year capital improvement program. <sup>F</sup>



# HIGHLAND PARK THEATRE FUND

# HIGHLAND PARK THEATRE

## FUND BALANCE SUMMARY



In 2016, the City accepted the proposal of The Canel Companies to redevelop the Theatre property following a thoughtful and comprehensive public review process. The City entered into a purchase and sale agreement and sold the property to The Canel Companies in 2017 to redevelop the Theatre property into a mixed commercial and office use, subject to the City's development processes and regulations. The Theater was demolished in June, 2018 and construction of a new mixed use office and retail building began immediately after the demolition of the Theater structure. The redevelopment will complement the business district and nearby residential area. The sale of the Highland Park Theatre reduces the financial burden of the property on the City and its taxpayers and will ultimately enhance the City's Central Business District.

For background purposes, The Alcyon Theatre opened for business on September 24, 1925 as an entertainment venue for Highland Park and the surrounding communities. In 2008, the Theatre was slated for development as an office building. In 2009, the City of Highland Park purchased the building in an effort to continue the long-standing entertainment venue for the community. In May 2012, the City closed the Theatre as a result of life-safety concerns at the property. In 2013, the City explored a number of avenues for renovation or redevelopment that would retain the property for an entertainment venue; however, that option never came to fruition. Instead, throughout 2014 and 2015, the City hired a broker to help market and sell the Theatre property. In 2016, the City analyzed the proposals received, sought public feedback and then accepted a Letter of Intent for the purchase and redevelopment of the property and the adjacent South Ori Parking Lot into a mixed commercial and office use. The City and the potential purchaser entered into a purchase and sale agreement and the sale closed in 2017. In light of the sale of the Highland Park Theatre in 2017, the 2018 and 2019 budgets include no expenditures related to the Highland Park Theatre.

	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Transfer	75,700				-	0.0%
<b>Total Revenue</b>	<b>75,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Contractual Services	12,200				-	0.0%
Materials and Supplies	3,900				-	0.0%
<b>Total Expenditures</b>	<b>16,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net Increase/(Decrease)</b>	<b>59,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Beg. of Year</b>	<b>(59,600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Fund Balance End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>0.0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

See Glossary of Terms and Funds in the Appendix.



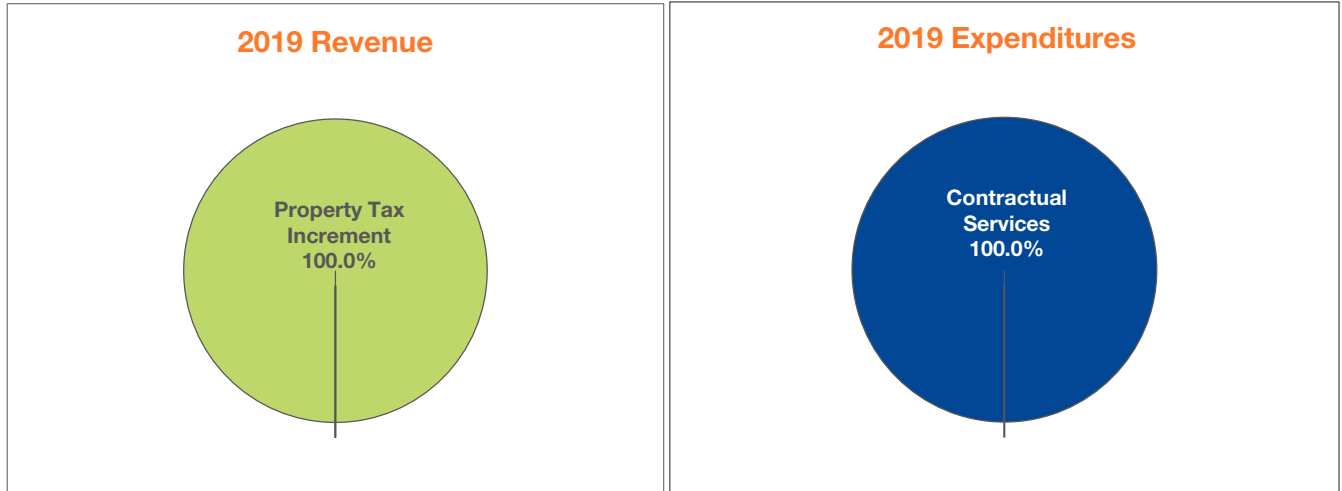


# TAX INCREMENT FINANCING

## FUND BALANCE SUMMARY



The Tax Increment Financing Fund is used to account for tax increment financing (TIF) property tax revenues and expenditures in accordance with redevelopment plans approved for each applicable TIF district. Currently the City has two TIF districts, the Ravinia TIF district and the Briergate TIF district.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Property Tax Increment	214,000	214,300	330,200	333,600	3,400	1.0%
Interest Earnings	1,600					0.0%
<b>Total Revenue</b>	<b>215,600</b>	<b>214,300</b>	<b>330,200</b>	<b>333,600</b>	<b>3,400</b>	<b>1.0%</b>
Contractual Services		590,000	590,000	450,000	(140,000)	-23.7%
Transfers		54,200	54,200		(54,200)	-100.0%
<b>Total Expenditures</b>	<b>-</b>	<b>644,200</b>	<b>644,200</b>	<b>450,000</b>	<b>(194,200)</b>	<b>-30.1%</b>
<b>Net Increase/(Decrease)</b>	<b>215,600</b>	<b>(429,900)</b>	<b>(314,000)</b>	<b>(116,400)</b>	<b>197,600</b>	
<b>Fund Balance Beg. of Year</b>	<b>1,235,025</b>	<b>1,450,600</b>	<b>1,450,600</b>	<b>1,136,600</b>	<b>(314,000)</b>	<b>-21.6%</b>
<b>Fund Balance End of Year</b>	<b>1,450,600</b>	<b>1,020,700</b>	<b>1,136,600</b>	<b>1,020,200</b>	<b>(116,400)</b>	<b>-10.2%</b>
<b>Fund Balance % Total Exp.</b>	<b>0%</b>	<b>158.4%</b>	<b>176.4%</b>	<b>226.7%</b>		
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%		

### Notable Budget Information and Variances:

1. Although the City's Fund Balance Target is 0%, the fund balance accumulates in anticipation of planned projects, with no funds expended prior to fund balance accumulation.
2. The 2019 contractual services are for the Ravinia TIF district and include expenditures for the request for proposals and contract award for streetscape design and street light construction documents, then subsequent installation of street lights.
3. The 2018 transfers were to the General Fund where costs were incurred for the origination of the Briergate TIF district, which are tax increment eligible expenditures.

See Glossary of Terms and Funds in the Appendix.



# COMMUNITY DEVELOPMENT TAX INCREMENT FINANCING FUND



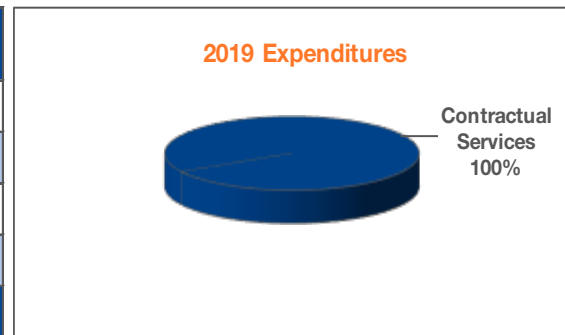
Account Code: 143.06.069

Budgeted Full-time Equivalent Positions: 0

## PURPOSE

This budget provides funds for improvements consistent with redevelopment plans approved for each applicable Tax Increment Financing (TIF) District. The streetscape investment program is the primary focus of the Ravinia TIF District. There are no investments budgeted in 2019 for the Briergate TIF District.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	-	590,000	590,000	450,000
Materials and Supplies	-	-	-	-
Capital	-	54,200	54,200	-
<b>TOTAL</b>	-	<b>644,200</b>	<b>644,200</b>	<b>450,000</b>



## 2018 OBJECTIVES ACCOMPLISHED

### Ravinia TIF District:

- Continued to implement the long-range action plan for streetscape and other infrastructure investments, in consultation with the Ravinia Business District Advisory Group. <sup>C</sup>
- Facilitated community outreach efforts in Ravinia, via the Ravinia Neighbors Association (RNA), with SSA #17 stakeholders, and at community events such as the farmer's market and during food truck nights. <sup>C</sup>
- Completed 100% street light construction documents, and 60% streetscape engineering plans (such as light poles, pavers, benches, trash cans, bike racks, etc.) and bid streetlight portion of the project for installation in 2018/9. <sup>C</sup>

## 2019 OBJECTIVES

### Ravinia TIF District:

- Complete and adopt 60% streetscape design and complete the installation of street lights in the District. <sup>A</sup>
- Continue to monitor and manage the coordination of public infrastructure and utility investment in the forthcoming Green Bay Road improvement project with the implementation of the Ravinia District streetscape program. <sup>I</sup>
- Identify opportunities for partnering with property owners in the Ravinia District to implement elements of the streetscape design via private investment. <sup>C</sup>
  - Assess opportunities for the near-term installation of additional streetscape amenities with Ravinia stakeholders. <sup>C</sup>
  - Evaluate land use, zoning and redevelopment potential within the Ravinia District. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

## OTHER GOVERNMENT FUNDS REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
27,000	16,500	Other Revenue				
		Transfer	75,700			
<b>27,000</b>	<b>16,500</b>	<b>TOTAL HP THEATER FUND</b>	<b>75,700</b>	-	-	-
	1,000	Interest Earnings	1,600			
188,300	215,700	Property Tax Increment	214,000	214,300	330,200	333,600
<b>188,300</b>	<b>216,700</b>	<b>TOTAL TAX INCREMENT FUND</b>	<b>215,600</b>	<b>214,300</b>	<b>330,200</b>	<b>333,600</b>
<b>188,300</b>	<b>216,700</b>	<b>GRAND TOTALS</b>	<b>291,300</b>	<b>214,300</b>	<b>330,200</b>	<b>333,600</b>

## OTHER GOVERNMENT FUNDS

### EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>127 HP Theatre Fund</b>				
127.01.110.6301 Utilities - Electric	4,400			
127.01.110.6302 Utilities - Gas Heating	5,600			
127.01.110.6303 Utilities - Cleaning/Waste Disposal				
127.01.110.6401 Building Maintenance	2,200			
127.01.110.6513 Business Expenses	3,900			
<b>Total HP Theatre Fund</b>	<b>16,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>143 Tax Increment Financing Capital Projects</b>				
143.06.069.6107 Professional Services -Other		590,000	590,000	450,000
143.06.069.9201 Transfer to General Fund		54,200	54,200	
<b>Total Tax Increment Financing Capital Projects</b>	<b>-</b>	<b>644,200</b>	<b>644,200</b>	<b>450,000</b>
<b>Other Government Funds Total</b>	<b>16,100</b>	<b>644,200</b>	<b>644,200</b>	<b>450,000</b>

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# ENTERPRISE FUNDS

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# WATER FUND

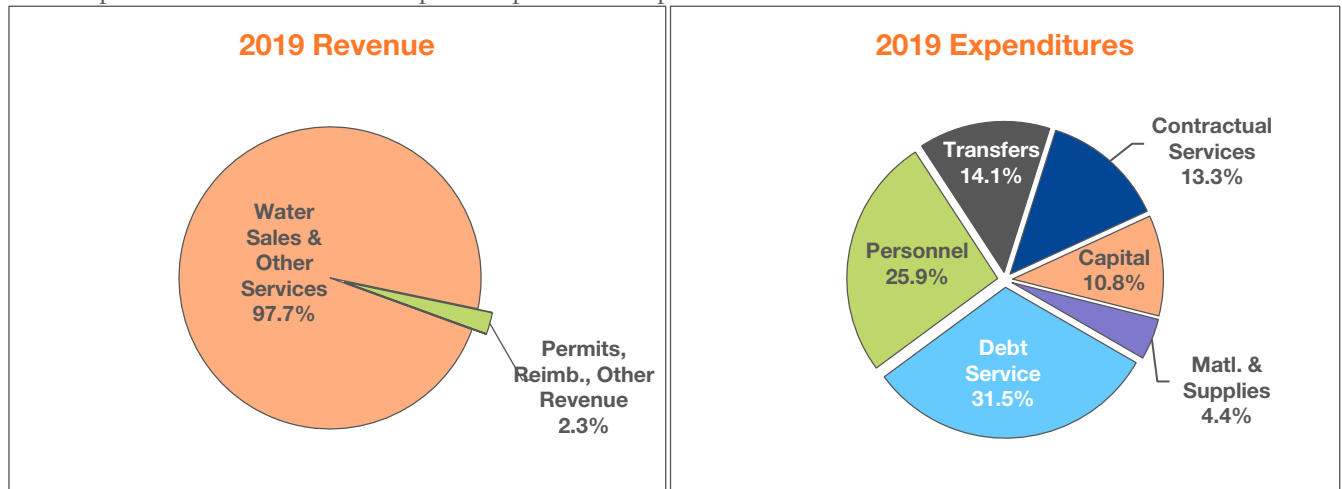


# WATER FUND

## FUND BALANCE SUMMARY



The Water Fund is used to account for the operation, maintenance, and improvement of (1) the City's Water Treatment Plant which provides potable water for the City's resident and neighboring community customers, (2) the pipelines that carry water throughout the City's water distribution system and (3) more than 10,500 meters throughout the City's water distribution system. These activities are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Water Sales & Other Services	7,792,100	8,349,400	7,984,900	8,984,900	1,000,000	12.5%
Bond Proceeds/IEPA Loan	3,820,100				-	100.0%
Permits, Reimb., Other Revenue	303,500	218,000	260,200	209,600	(50,600)	-19.4%
<b>Total Revenue</b>	<b>11,915,700</b>	<b>8,567,400</b>	<b>8,245,100</b>	<b>9,194,500</b>	<b>949,400</b>	<b>11.5%</b>
Personnel Expenditures	2,554,700	2,370,600	2,360,800	2,369,100	8,300	0.4%
Contractual Services	1,198,200	1,274,100	1,241,300	1,211,500	(29,800)	-2.4%
Materials and Supplies	353,500	403,100	409,000	402,600	(6,400)	-1.6%
Capital Expenditures	3,018,800	2,390,000	2,390,000	985,000	(1,405,000)	-58.8%
Debt Service	1,338,100	2,716,200	2,716,200	2,882,600	166,400	6.1%
Transfers	1,316,700	1,272,000	1,272,000	1,287,600	15,600	1.2%
<b>Total Expenditures</b>	<b>9,779,900</b>	<b>10,425,900</b>	<b>10,389,200</b>	<b>9,138,300</b>	<b>(1,250,900)</b>	<b>-12.0%</b>
<b>Net Increase/(Decrease)</b>	<b>2,135,800</b>	<b>(1,858,500)</b>	<b>(2,144,100)</b>	<b>56,200</b>	<b>2,200,300</b>	
<b>Fund Balance Beg. of Year</b>	<b>3,212,600</b>	<b>5,348,300</b>	<b>5,348,300</b>	<b>3,204,200</b>	<b>(2,144,100)</b>	<b>-40.1%</b>
<b>Fund Balance End of Year</b>	<b>5,348,300</b>	<b>3,489,900</b>	<b>3,204,200</b>	<b>3,260,400</b>	<b>56,200</b>	<b>1.8%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>130.2%</b>	<b>86.2%</b>	<b>79.9%</b>	<b>81.9%</b>		
Fund Balance % Target	25.0%	25.0%	25.0%	25.0%		

### Notable Budget Variances and Information:

1. Water sales revenue includes a 34 cent per 100 cubic feet adjustment in the base water rate, net of historical usage, using the water rate pricing model established by contract with outside customers. The rate adjustment results in a continued low rate (comparatively).
2. Debt financing revenue is used, when necessary, to fund capital improvements. No debt financing is required for 2019, consistent with the City's 10-Year Capital Improvement Program with related 10-Year Funding Plan.
3. The decrease in capital expenditures is consistent with the City's 10-Year Capital Improvement Program.
4. The increase in debt service is consistent with the City's debt service schedule for previously issued debt.
5. The City transfers funds from the Water Fund to the General Fund to pay for Water Fund-related expenditures incurred in the General Fund. The increase is consistent with the City's contractual pricing model for water sold to outside neighboring community customers.

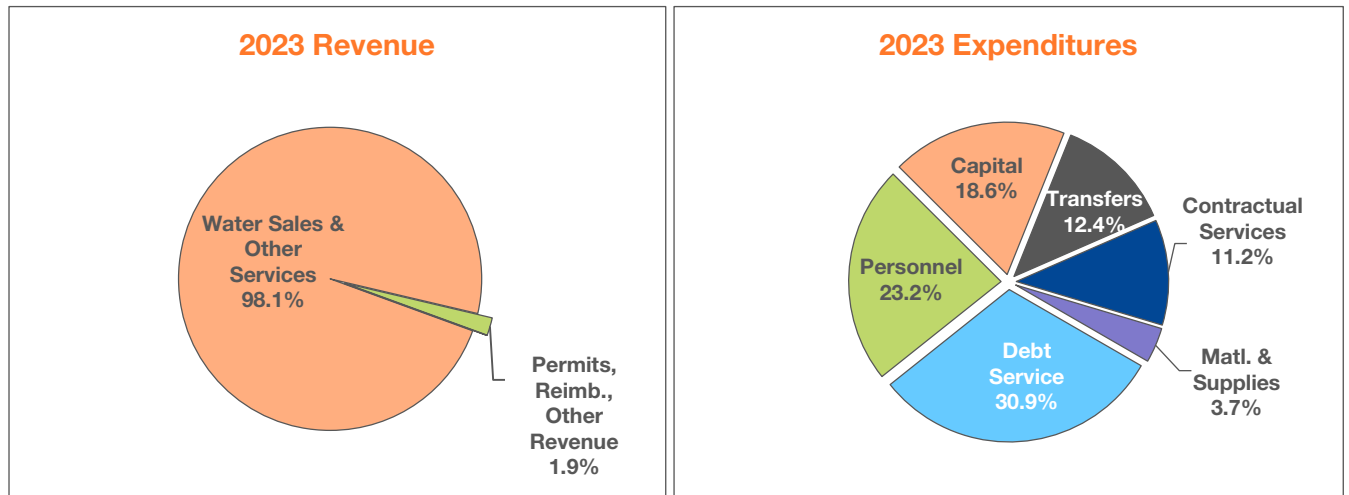
See Glossary of Terms and Funds in the Appendix.

# WATER FUND

## 5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a 10-year plan for the Water Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Water Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.



	Total 2019 Budget	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Total 2023 Estimate	Average Annual Growth
Water Sales & Other Services	8,984,900	9,524,000	10,095,400	10,701,100	11,343,200	6.0%
Bond Proceeds/IEPA Loan						0.0%
Permits, Reimb., Other Revenue	209,600	211,500	213,400	215,400	217,400	0.9%
<b>Total Revenue</b>	<b>9,194,500</b>	<b>9,735,500</b>	<b>10,308,800</b>	<b>10,916,500</b>	<b>11,560,600</b>	<b>5.9%</b>
Personnel Expenditures	2,369,100	2,428,300	2,489,000	2,551,200	2,615,000	2.5%
Contractual Services	1,211,500	1,223,600	1,235,800	1,248,200	1,260,700	1.0%
Materials and Supplies	402,600	406,600	410,700	414,800	418,900	1.0%
Capital Expenditures	985,000	1,400,000	2,510,000	2,605,000	2,100,000	26.5%
Debt Service	2,882,600	3,152,500	3,405,700	3,478,900	3,490,800	5.0%
Transfers	1,287,600	1,313,400	1,339,700	1,366,500	1,393,800	2.0%
<b>Total Expenditures</b>	<b>9,138,300</b>	<b>9,924,400</b>	<b>11,390,900</b>	<b>11,664,600</b>	<b>11,279,200</b>	<b>5.6%</b>
<b>Net Increase/(Decrease)</b>	<b>56,200</b>	<b>(188,900)</b>	<b>(1,082,100)</b>	<b>(748,100)</b>	<b>281,400</b>	
<b>Fund Balance Beg. of Year</b>	<b>3,204,200</b>	<b>3,260,400</b>	<b>3,071,500</b>	<b>1,989,400</b>	<b>1,241,300</b>	<b>-19.2%</b>
<b>Fund Balance End of Year</b>	<b>3,260,400</b>	<b>3,071,500</b>	<b>1,989,400</b>	<b>1,241,300</b>	<b>1,522,700</b>	<b>-14.0%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>81.9%</b>	<b>75.7%</b>	<b>48.1%</b>	<b>29.5%</b>	<b>35.5%</b>	
Fund Balance % Target	25.0%	25.0%	25.0%	25.0%	25.0%	

See Glossary of Terms and Funds in the Appendix.

# ENTERPRISE WATER FUND

## WATER PRODUCTION



Account Code: 212.06.075

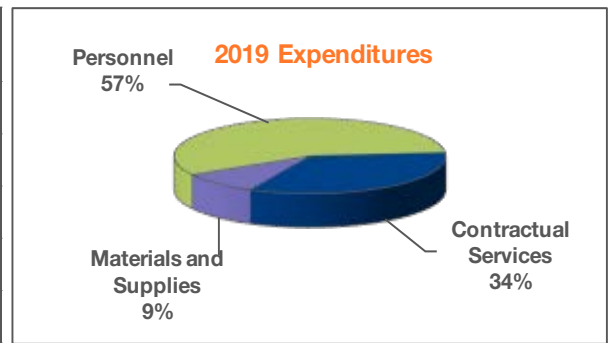
Budgeted Full-time Equivalent Positions: 12.0

### PURPOSE

The budget provides funds for production of potable water for the City and for the City's water customers. The Water Treatment Plant is located at the east end of Park Avenue on the shores of Lake Michigan. The Plant employs modern ultrafiltration technology and is rated to produce 30 million gallons of water per day (mgd). The 2017 annual water production averaged 8.96 mgd with a peak day production of 15.10 mg.

The City contractually provides water to neighboring units of government, including the Villages of Deerfield, Lincolnshire and Bannockburn, the Glenbrook Sanitary District, the U.S. Navy at Fort Sheridan and the Town of Fort Sheridan. The City maintains the capability to provide water on an emergency basis to the Villages of Glencoe and Northbrook and the Cities of Highland and Lake Forest. Conversely, arrangements exist so that the City can receive water from Lake Forest and Northbrook, in the event of an emergency.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	1,515,500	1,319,200	1,305,300	1,307,100
Contractual Services	763,300	849,600	813,200	772,200
Materials and Supplies	180,000	200,100	216,500	216,700
Capital	-	-	-	-
<b>TOTAL</b>	<b>2,458,700</b>	<b>2,368,900</b>	<b>2,335,000</b>	<b>2,295,900</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Provided uninterrupted service as economically as possible, while maintaining high water quality and service reliability. <sup>P</sup>
- Completed the Northside Reservoir Pump station rehabilitation project. <sup>I</sup>
- Encouraged water conservation by means of water bill inserts, through the City's web site and by the City's social media channels. <sup>P</sup>
- Received the Illinois Section American Water Works Association *Water Saver Award* in recognition of the City's water conservation initiatives. <sup>C</sup>
- Finalized the Membrane Filtration System (Evoqua) procurement contract. <sup>I</sup>
- Participated in the year-long Great Lakes Water Utility Energy Challenge. <sup>C</sup>
- Replaced the 30 year-old flat membrane roof on the Water Plant. <sup>I</sup>
- Converted remaining HID and fluorescent lamps within the Water Plant to LED technology. <sup>C</sup>

### 2019 OBJECTIVES

- Provide uninterrupted service as economically as possible, while maintaining high water quality and service reliability (on-going). <sup>P</sup>
- Support water conservation by means of water bill inserts, through the City's web site and by the City's social media channels (on-going). <sup>P</sup>
- Refurbish High Service Pumps and Variable Frequency Drives to ensure water delivery reliability. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# ENTERPRISE WATER FUND

## WATER DISTRIBUTION



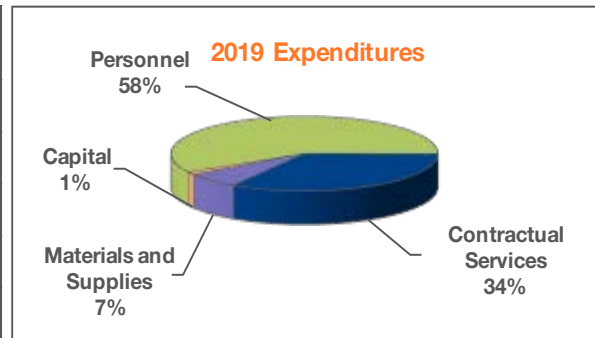
Account Code: 212.06.076

Budgeted Full-time Equivalent Positions: 6.78

### PURPOSE

The Water Distribution Section maintains and repairs the pipelines that carry water throughout the City's water distribution system. The Section's responsibilities include water main maintenance and repair, leak detection, testing and inspection, hydrant maintenance and valve maintenance.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	688,800	734,800	736,300	741,900
Contractual Services	430,200	412,900	417,600	428,600
Materials and Supplies	83,400	94,500	84,900	83,500
Capital	4,500	20,000	20,000	15,000
<b>TOTAL</b>	<b>1,206,800</b>	<b>1,262,200</b>	<b>1,258,800</b>	<b>1,269,000</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Identified, repaired and/or replaced 30 of the City's 1,773 hydrants. <sup>1</sup>
- Contractually flushed and fire-flow tested approximately half (875) of the City's fire hydrants. <sup>1</sup>
- Responded to and repaired water main and service line breaks within six hours of receiving necessary utility locations. Repaired 65 water main breaks. <sup>1</sup>
- Repaired or replaced 30 water distribution valves. <sup>1</sup>
- Continued to perform water valve maintenance program utilizing in-house personnel. <sup>1</sup>
- Identified and replaced eight residential lead water services from the water main to the meter pit. <sup>1</sup>
- Sandblasted and painted 400 City fire hydrants. <sup>1</sup>

### 2019 OBJECTIVES

- Respond to and repair water main and service line breaks within six hours of receiving necessary utility locations. <sup>1</sup>
- Contractually flush and fire-flow test half (886) of City fire hydrants, by end of the second quarter. <sup>1</sup>
- Identify new strategic water valve locations to improve repair isolation areas and minimize disruption to water customers. <sup>1</sup>
- Continue valve maintenance schedule performing necessary maintenance and identifying required system repairs, by the end of the fourth quarter. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# ENTERPRISE WATER FUND

## WATER METERS



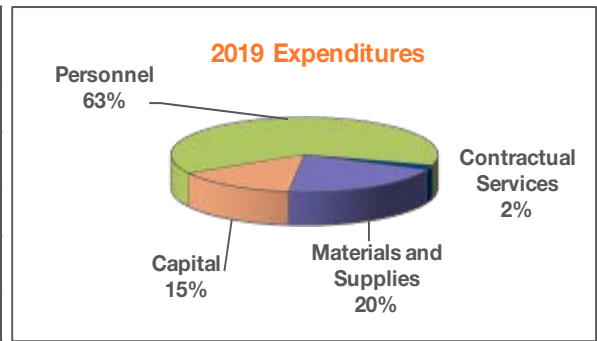
Account Code: 212.06.077

Budgeted Full-time Equivalent Positions: 3.72

### PURPOSE

The budget provides funds for the installation, maintenance and replacement of more than 10,500 meters throughout the City's water distribution system. Over 9,400 residential water meters are read automatically on a quarterly basis, for bill processing by the Finance Department, using the Automated Meter Reading (AMR) fixed base system. High-volume customers, such as commercial and industrial accounts, are typically billed on a monthly basis.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	293,900	316,600	319,200	320,000
Contractual Services	4,700	11,600	10,400	10,800
Materials and Supplies	90,100	108,500	107,600	102,500
Capital	537,200	70,000	70,000	75,000
<b>TOTAL</b>	<b>925,800</b>	<b>506,700</b>	<b>507,300</b>	<b>508,300</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Partnering with the Finance Department, implemented and rolled out the WaterSmart customer portal, allowing for greater resident outreach, education, and participation. <sup>I, C</sup>
- Performed large meter audit identifying additional meters for testing and accuracy adjustment. <sup>I</sup>
- Replaced, repaired or adjusted approximately 50 water meter pits. <sup>I</sup>
- Retrofitted previously “untestable” large water meters allowing for addition to the regular testing schedule. <sup>F</sup>

### 2019 OBJECTIVES

- Encourage increased enrollment in the WaterSmart customer portal through letters, articles and face-to-face resident interaction. <sup>F</sup>
- Reduce lost water by utilizing new meter technologies and recently-installed leak detection sensors throughout the distribution system. <sup>I</sup>
- Complete the scheduled large water meter testing program ensuring meter accuracy for a water loss audit, by the end of the fourth quarter. <sup>F</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# ENTERPRISE WATER FUND

## WATER CAPITAL IMPROVEMENTS



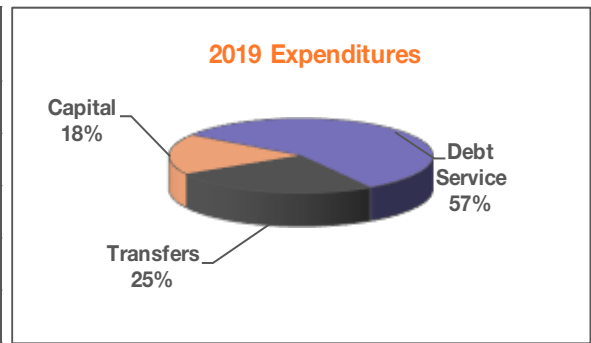
Account Code: 212.06.078

Budgeted Full-time Equivalent Positions: 0.24

### PURPOSE

The budget provides resources for funding capital improvements to the City's water treatment and distribution systems, as well as annual debt service payments for debt financing of water capital improvements and transfers to other funds for Water-related expenditures accounted for in those funds.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	56,600	-	-	-
Capital	2,477,100	2,300,000	2,300,000	895,000
Debt Service	1,338,100	2,716,200	2,716,200	2,882,600
Transfers	1,316,700	1,272,000	1,272,000	1,287,600
<b>TOTAL</b>	<b>5,188,600</b>	<b>6,288,200</b>	<b>6,288,200</b>	<b>5,065,200</b>



### 2018 OBJECTIVES ACCOMPLISHED

#### Water Distribution – Capital Projects

- Installed 1,300 feet of 8-inch water main on North Avenue from Idlewood Lane to Marl Oak Drive. <sup>1</sup>
- Installed 1,200 feet of 8-inch water main on Old Skokie Road from the Old Deerfield Road to the south end of Old Skokie Road. <sup>1</sup>

#### Water Plant

- Completed Northside Reservoir Pump Station improvements, including pumps, piping, electrical and controls. <sup>1</sup>

### 2019 OBJECTIVES

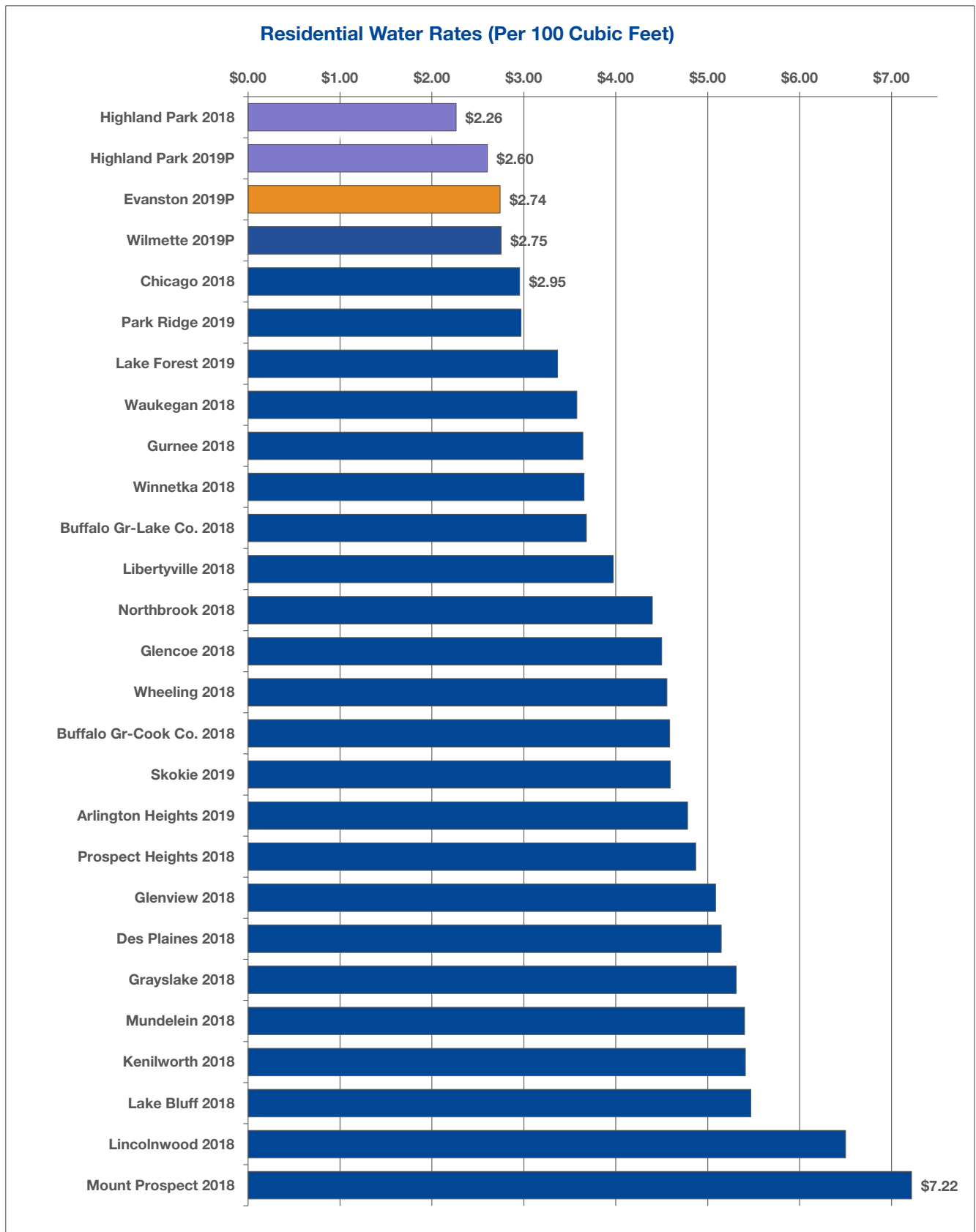
#### Water Distribution – Capital Projects

- Complete the final design for the STP-funded project on Clavey Road from US 41 to Green Bay Road. <sup>1</sup>
- Initiate construction of the STP-funded project on Clavey Road from US 41 to Green Bay Road, in the fourth quarter. <sup>1</sup>
- Complete the design and construction for Lincoln Place from Glencoe Avenue to Lincoln Avenue West. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# WATER FUND

## WATER RATE COMPARABLES



Source: Highland Park Finance Department Survey of local municipalities

# WATER FUND

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
103,300	128,400	Tap Permits	107,300	85,000	85,000	85,000
8,600	7,300	Fines - Public Works	8,300	7,500	7,500	7,500
7,133,700	7,782,500	Water Sales	7,762,800	8,326,900	7,958,900	8,958,900
25,500	25,300	Other Services	29,300	22,500	26,000	26,000
70,300	70,400	Recovery Zone Bond Interest Rebate	70,500	69,000	69,000	69,000
3,400	30,500	Interest Earnings	95,700	40,300	93,600	35,700
15,100	95,200	Reimbursements	38,000	16,200	5,100	12,400
(7,000)		Gain/Loss on Asset Sales	(16,200)			
6,902,000	4,747,100	Bond Proceeds/IEPA Loan	3,820,100			
<b>14,254,900</b>	<b>14,254,900</b>	<b>Total Water Fund</b>	<b>11,915,700</b>	<b>8,567,400</b>	<b>8,245,100</b>	<b>9,194,500</b>

# WATER FUND

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>212.075 Water Treatment and Production</b>				
212.06.075.5101 Full Time Labor	879,300	918,500	906,700	937,300
212.06.075.5103 Over Time Labor	16,400	48,100	48,100	49,700
212.06.075.5201 FICA	54,200	59,900	59,200	61,200
212.06.075.5202 Medicare	12,700	14,000	13,800	14,300
212.06.075.5203 IMRF	86,000	91,600	90,500	57,600
212.06.075.5206 PPO Health/Dental Plan	185,100	187,000	187,000	187,000
212.06.075.5209 Life Insurance	1,900			
212.06.075.5215 Compensated Absences	20,100			
212.06.075.5218 Change in IMRF NPL	259,700			
212.06.075.6107 Professional Services -Other	32,300	20,000	23,600	24,000
212.06.075.6201 Professional Development	3,200	6,000	3,000	2,500
212.06.075.6202 Membership Dues	3,600	4,500	4,600	4,400
212.06.075.6203 Postage	300	1,200	1,400	1,200
212.06.075.6205 Photo & Printing	2,000	4,400	1,400	1,500
212.06.075.6209 Laundry & Uniforms	1,300	2,300	2,300	2,100
212.06.075.6212 Education & Training	500	2,500	2,000	2,500
212.06.075.6216 Maintenance of Equipment	74,000	70,300	60,200	49,900
212.06.075.6301 Utilities - Electric	499,700	500,000	500,000	500,000
212.06.075.6302 Utilities - Gas Heating	13,100	51,200	60,000	51,200
212.06.075.6303 Utilities - Cleaning/Waste Disposal	63,900	99,200	65,000	45,000
212.06.075.6304 Utilities - Telephone	1,800	3,800	2,500	2,500
212.06.075.6305 Utilities - Mobile Phones	500	500	500	500
212.06.075.6401 Building Maintenance	16,100	20,000	23,000	20,000
212.06.075.6404 Equipment Charges	12,300	11,200	11,200	5,700
212.06.075.6405 IT Charges	38,600	52,500	52,500	59,300
212.06.075.6501 Supplies - Books & Periodicals	100	500	100	200
212.06.075.6502 Supplies - Office	2,200	5,000	2,500	2,500
212.06.075.6503 Supplies - Clothing	3,200	4,900	4,000	4,000
212.06.075.6505 Supplies - Maintenance	26,300	35,000	33,000	33,000
212.06.075.6507 Supplies - Chemicals	119,700	112,200	140,000	140,000
212.06.075.6508 Supplies - Medical & Lab	11,700	12,000	11,900	12,000
212.06.075.6510 Supplies - Small Tools	1,900	2,000	2,000	2,000
212.06.075.6514 Gas, Oil & Anti-Freeze	2,200	10,000	7,000	5,000
212.06.075.6604 Furnishings & Small Equipment		1,500	1,000	1,000
212.06.075.6606 Computer Software & Hardware	12,700	17,000	15,000	17,000
<b>Total Water Treatment and Production</b>	<b>2,458,700</b>	<b>2,368,900</b>	<b>2,335,000</b>	<b>2,295,900</b>

<b>212.076 Water Distribution</b>				
212.06.076.5101 Full Time Labor	462,600	485,300	486,600	507,200
212.06.076.5103 Over Time Labor	26,900	43,600	43,600	45,000
212.06.076.5201 FICA	29,900	32,800	32,900	34,200
212.06.076.5202 Medicare	7,000	7,700	7,700	8,000
212.06.076.5203 IMRF	47,000	50,100	50,300	32,200
212.06.076.5206 PPO Health/Dental Plan	114,400	115,300	115,300	115,300
212.06.076.5209 Life Insurance	1,000			
212.06.076.6106 Professional Services - Medical	400	3,600	1,000	1,000
212.06.076.6107 Professional Services -Other	114,300	99,900	115,000	120,000
212.06.076.6202 Membership Dues	300	300	600	600

# WATER FUND

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
212.06.076.6209 Laundry & Uniforms	(1,000)	1,800	1,800	1,800
212.06.076.6212 Education & Training	1,700	1,800	1,800	1,800
212.06.076.6216 Maintenance of Equipment	30,000	30,000	30,000	30,000
212.06.076.6223 Reimbursements	100	100		100
212.06.076.6303 Utilities - Cleaning/Waste Disposal	17,300	25,000	18,000	18,000
212.06.076.6305 Utilities - Mobile Phones	900	2,000	1,000	1,000
212.06.076.6404 Equipment Charges	243,200	222,200	222,200	228,900
212.06.076.6405 IT Charges	22,900	26,200	26,200	25,400
212.06.076.6503 Supplies - Clothing	5,500	4,500	4,500	4,500
212.06.076.6505 Supplies - Maintenance	50,700	55,000	50,000	48,800
212.06.076.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
212.06.076.6511 Supplies - Traffic Control	2,500	2,500	2,500	1,500
212.06.076.6512 Supplies - Department	21,100	30,000	25,000	25,000
212.06.076.6513 Business Expenses	1,000	1,000	1,000	2,200
212.06.076.6606 Computer Software & Hardware	1,200		400	
212.06.076.7104 Machinery & Equipment	4,500	20,000	20,000	15,000
<b>Total Water Distribution</b>	<b>1,206,800</b>	<b>1,262,200</b>	<b>1,258,800</b>	<b>1,269,000</b>

### 212.077 Water Meters

212.06.077.5101 Full Time Labor	197,200	202,200	204,400	211,600
212.06.077.5103 Over Time Labor	10,100	24,600	24,600	25,400
212.06.077.5201 FICA	12,700	14,100	14,200	14,700
212.06.077.5202 Medicare	3,000	3,300	3,300	3,400
212.06.077.5203 IMRF	19,900	21,500	21,700	13,800
212.06.077.5206 PPO Health/Dental Plan	50,500	51,000	51,000	51,000
212.06.077.5209 Life Insurance	500			
212.06.077.6107 Professional Services -Other	200	8,000	4,000	4,000
212.06.077.6209 Laundry & Uniforms	300	900	900	900
212.06.077.6212 Education & Training	600	1,000	1,000	1,000
212.06.077.6223 Reimbursements		100		100
212.06.077.6301 Utilities - Electric	1,200	600	2,400	2,400
212.06.077.6305 Utilities - Mobile Phones	2,400	1,000	2,000	2,200
212.06.077.6501 Supplies - Books & Periodicals		300	300	300
212.06.077.6504 Supplies - Repairs	11,700	12,000	12,000	12,000
212.06.077.6510 Supplies - Small Tools	1,100	1,200	1,200	1,200
212.06.077.6512 Supplies - Department	68,700	70,000	69,100	70,000
212.06.077.6606 Computer Software & Hardware	8,500	25,000	25,000	19,000
212.06.077.7104 Machinery & Equipment	537,200	70,000	70,000	75,000
<b>Total Water Meters</b>	<b>925,800</b>	<b>506,700</b>	<b>507,300</b>	<b>508,300</b>

### 212.078 Water Capital Projects

212.06.078.5216 Change in OPEB Obligation	56,600			
212.06.078.7102 Buildings and Building Improvements	990,900	1,427,000	1,427,000	150,000
212.06.078.7103 Improvements Other Than Building	1,486,200	873,000	873,000	745,000
212.06.078.8101 Bond Principal	856,300	1,422,800	1,422,800	1,627,500
212.06.078.8102 Bond Interest	1,362,800	1,290,300	1,290,300	1,251,600
212.06.078.8103 Bond Administration Fee	3,000	3,000	3,000	3,500
212.06.078.8104 Amortization of Bond Discount	(27,600)			
212.06.078.8110 Bond Principal Liab Reduction	(856,300)			
212.06.078.9201 Transfer to General Fund	1,316,700	1,272,000	1,272,000	1,287,600

## WATER FUND EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Total Water Capital Projects	5,188,600	6,288,200	6,288,200	5,065,200
Total Water Fund	9,779,900	10,425,900	10,389,200	9,138,300



# SEWER FUND

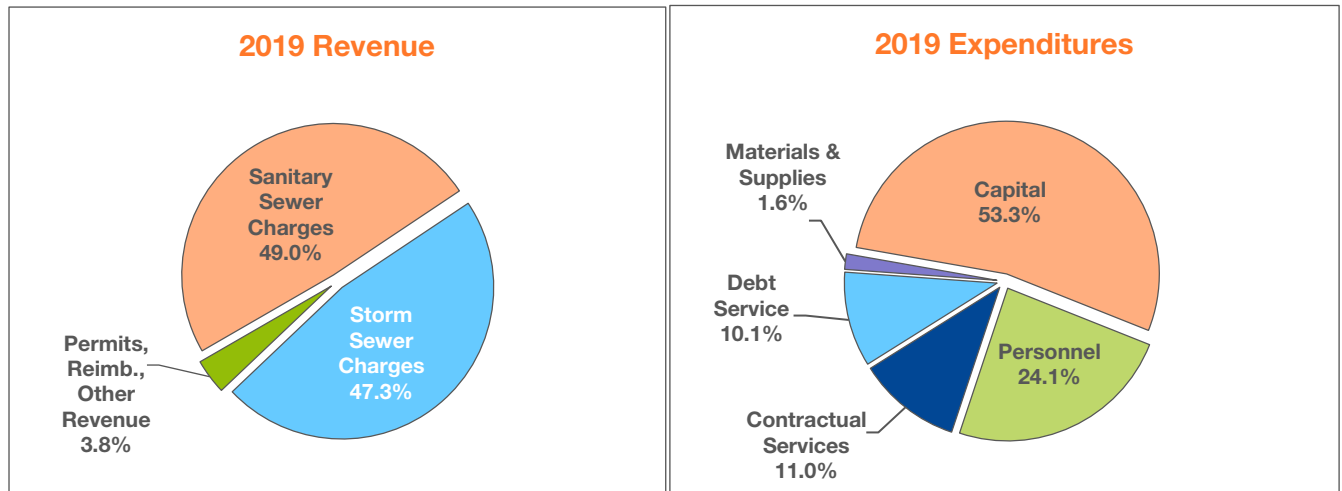


# SEWER FUND

## FUND BALANCE SUMMARY



The Sewer Fund is used to account for the operation, maintenance and improvement of the City's 163-mile storm water collection and 120-mile sanitary sewer collection systems. These activities are entirely or predominately self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private companies.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Sanitary Sewer Charges	2,315,300	2,458,700	2,389,600	2,389,600	-	0.0%
Storm Sewer Charges	2,177,300	2,230,100	2,307,400	2,307,400	-	0.0%
Permits, Reimb., Other Revenue	130,400	247,600	519,500	183,400	(336,100)	-64.7%
<b>Total Revenue</b>	<b>4,623,000</b>	<b>4,936,400</b>	<b>5,216,500</b>	<b>4,880,400</b>	<b>(336,100)</b>	<b>-6.4%</b>
Personnel Expenditures	1,190,400	1,211,100	1,157,700	1,200,400	42,700	3.7%
Contractual Services	624,200	601,900	602,900	547,600	(55,300)	-9.2%
Materials and Supplies	75,200	89,100	80,600	81,300	700	0.9%
Capital Expenditures	3,136,700	3,632,000	3,632,000	2,655,000	(977,000)	-26.9%
Debt Service	120,600	496,700	496,700	501,300	4,600	0.9%
<b>Total Expenditures</b>	<b>5,147,100</b>	<b>6,030,700</b>	<b>5,969,900</b>	<b>4,985,600</b>	<b>(984,300)</b>	<b>-16.5%</b>
<b>Net Increase/(Decrease)</b>	<b>(524,100)</b>	<b>(1,094,300)</b>	<b>(753,300)</b>	<b>(105,200)</b>	<b>648,100</b>	
<b>Fund Balance Beg. of Year</b>	<b>3,288,100</b>	<b>2,764,000</b>	<b>2,764,000</b>	<b>2,010,700</b>	<b>(753,300)</b>	<b>-27.3%</b>
<b>Fund Balance End of Year</b>	<b>2,764,000</b>	<b>1,669,700</b>	<b>2,010,700</b>	<b>1,905,500</b>	<b>(105,200)</b>	<b>-5.2%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>146.3%</b>	<b>87.8%</b>	<b>109.2%</b>	<b>104.2%</b>		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

### Notable Budget Variances:

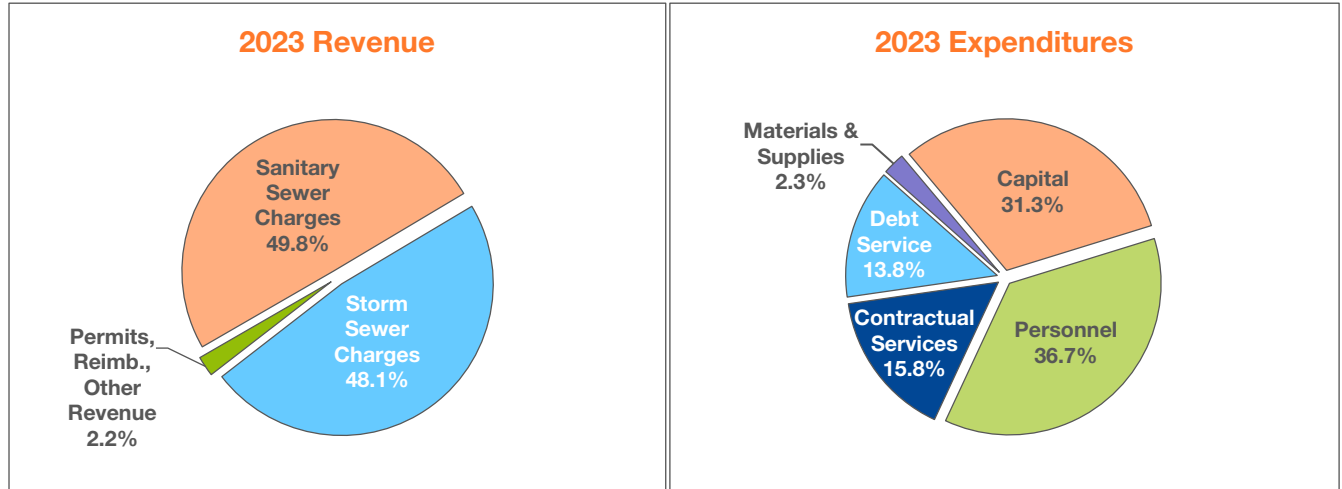
1. The decrease in permits, reimb., other revenue is due to availability in 2018 of Surface Transportation Program (STP) funding for 2018 capital improvements.
  2. The increase in personnel costs is consistent with the City's compensation plan and insurance requirements.
  3. The change in capital expenditures is consistent with the City's 10-Year Capital Improvement Program.
- See Glossary of Terms and Funds in the Appendix.

# SEWER FUND

## 5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a 10-year plan for the Sewer Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Sewer Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.



	Total 2019 Budget	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Total 2023 Estimate	Average Annual Growth
Sanitary Sewer Charges	2,389,600	2,389,600	2,389,600	2,389,600	2,389,600	0.0%
Storm Sewer Charges	2,307,400	2,307,400	2,307,400	2,307,400	2,307,400	0.0%
Permits, Reimb., Other Revenue	183,400	183,400	103,400	103,400	103,400	-10.9%
<b>Total Revenue</b>	<b>4,880,400</b>	<b>4,880,400</b>	<b>4,800,400</b>	<b>4,800,400</b>	<b>4,800,400</b>	<b>-0.4%</b>
Personnel Expenditures	1,200,400	1,230,400	1,261,200	1,292,700	1,325,000	2.5%
Contractual Services	547,600	553,100	558,600	564,200	569,800	1.0%
Materials and Supplies	81,300	82,100	82,900	83,700	84,500	1.0%
Capital Expenditures	2,655,000	654,080	1,525,200	3,834,571	1,131,000	34.7%
Debt Service	501,300	494,500	492,800	501,200	499,100	-0.1%
<b>Total Expenditures</b>	<b>4,985,600</b>	<b>3,014,180</b>	<b>3,920,700</b>	<b>6,276,371</b>	<b>3,609,400</b>	<b>2.0%</b>
<b>Net Increase/(Decrease)</b>	<b>(105,200)</b>	<b>1,866,220</b>	<b>879,700</b>	<b>(1,475,971)</b>	<b>1,191,000</b>	
<b>Fund Balance Beg. of Year</b>	<b>2,010,700</b>	<b>1,905,500</b>	<b>3,771,720</b>	<b>4,651,420</b>	<b>3,175,449</b>	<b>21.1%</b>
<b>Fund Balance End of Year</b>	<b>1,905,500</b>	<b>3,771,720</b>	<b>4,651,420</b>	<b>3,175,449</b>	<b>4,366,449</b>	<b>31.8%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>104.2%</b>	<b>202.2%</b>	<b>244.5%</b>	<b>163.6%</b>	<b>220.6%</b>	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

See Glossary of Terms and Funds in the Appendix.

# ENTERPRISE SEWER FUND

## STORM SEWER OPERATIONS

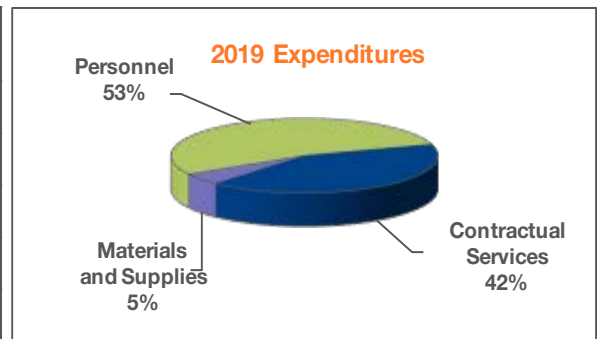


Account Code: 214.06.061, excluding Capital and Debt  
Budgeted Full-time Equivalent Positions: 3.0

### **PURPOSE**

The budget provides funds for maintenance of the City's storm water collection system, which contains 170 miles of mains and 4,000 structures. Routine activities include monitoring drainage systems; hydraulic cleaning; repairing and replacing storm lines; and cleaning and replacing storm water inlets, ravine and drainage ditch outfalls.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	469,000	346,000	347,600	350,000
Contractual Services	309,400	294,200	292,700	271,600
Materials and Supplies	31,800	35,300	32,800	33,400
Capital	-	-	-	-
<b>TOTAL</b>	<b>810,300</b>	<b>675,500</b>	<b>673,100</b>	<b>655,000</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Televised approximately 21,000 feet of storm sewer infrastructure. <sup>1</sup>
- Cleaned, inspected and estimated 1,700 storm inlets. <sup>1</sup>
- Performed storm water sampling for NPDES compliance. <sup>P</sup>
- Flushed approximately 111,000 feet of storm sewer infrastructure. <sup>1</sup>

### **2019 OBJECTIVES**

- Continue performing ravine and bluff inspections, making repairs necessary for effective drainage, in second and fourth quarters. <sup>1</sup>
- Increase the number of dry and wet weather storm water samples and sampling locations, in second and fourth quarters. <sup>P</sup>
- Continue performing comprehensive televised inspection and evaluation of the storm sewer collection system, by end of fourth quarter. <sup>1</sup>
- Clean and inspect at least 1,000 storm inlets, by end of fourth quarter. <sup>1</sup>
- Flush and inspect at least 90,000 feet of storm sewer, by end of fourth quarter. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# ENTERPRISE SEWER FUND

## STORM SEWER CAPITAL

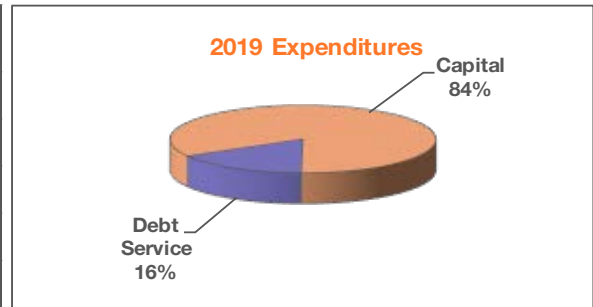


Account Code: 214.06.061, Capital and Debt Service only  
Budgeted Full-time Equivalent Positions: 0.12

### PURPOSE

The budget provides funding for City storm sewer capital improvements and related debt service payments.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	1,892,500	1,958,000	1,958,000	1,405,000
Debt Service	(102,800)	274,200	274,200	276,700
Transfers	-	-	-	-
<b>TOTAL</b>	<b>1,789,700</b>	<b>2,232,200</b>	<b>2,232,200</b>	<b>1,681,700</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Completed storm sewer improvements <sup>1</sup>:
  - On Richfield Avenue from Ferndale Avenue to Deerfield Road,
  - On Southland Avenue from Cavell Avenue to Arbor Avenue and
  - On Berkeley Road from Sunnyside Avenue to Sherwood Road.
- Completed drainage improvements on Grove Avenue from Ridge Road to the east end of Grove Avenue. <sup>1</sup>
- Completed the phase I storm sewer design for the STP-funded project on Clavey Road, from US 41 to Green Bay Road and completed the phase I storm sewer design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road. <sup>1</sup>
- Completed trenchless, cured-in-place rehabilitation of approximately 1,500 feet of storm sewer main. <sup>1</sup>

### 2019 OBJECTIVES

- Complete the storm sewer improvements for the following, during the first three quarters <sup>1</sup>:
  - Lincoln Place from Glencoe Avenue to Lincoln Avenue West,
  - Tanglewood Court from Red Oak Lane to west end of Tanglewood Court
  - Eastwood Av - Berkeley to Northland Av
- Complete the final design work on the storm sewer for the STP-funded project on Clavey Road from US 41 to Green Bay Road. <sup>1</sup>
- Complete the final design work on the storm sewer for Taylor Avenue from Perennial Avenue to west end of Taylor Avenue.
- Initiate the construction for the STP-funded project on Clavey Road from US 41 to Green Bay Road, in the fourth quarter. <sup>1</sup>
- Continue to work on the storm sewer design for the STP-funded project on Green Bay Road from Central Avenue to Clavey Road. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# ENTERPRISE SEWER FUND SANITARY SEWER OPERATIONS

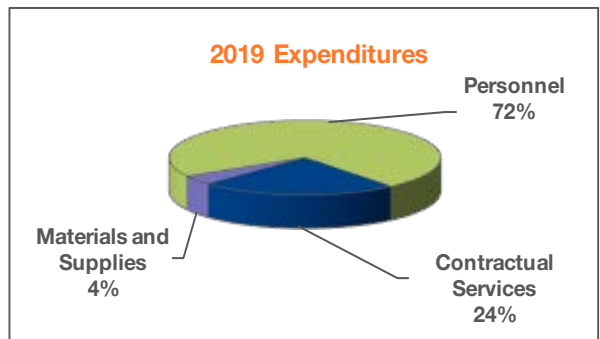


Account Code: 214.06.063, excluding Capital and Debt  
Budgeted Full-time Equivalent Positions: 7.45

## PURPOSE

The budget provides funds for the maintenance and improvement of the City's sanitary sewer collection system, which is approximately 128 miles in length and contains over 3,700 manhole structures. Routine maintenance activities include inspection, cleaning, repair and spot replacement of sanitary sewer lines and manholes. As ravine sewers are replaced, check dams and channel bottom armoring are installed to cover new sewers.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	721,400	865,100	810,200	850,400
Contractual Services	314,800	307,700	310,100	276,000
Materials and Supplies	43,400	53,800	47,800	47,900
Capital	-	-	-	-
<b>TOTAL</b>	<b>1,079,500</b>	<b>1,226,500</b>	<b>1,168,100</b>	<b>1,174,300</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Televised approximately 19,000 feet of sanitary sewer. <sup>1</sup>
- Performed trenchless spot repairs of sanitary system. <sup>1</sup>
- Flushed approximately 261,250 feet of the non-ravine sanitary sewer system, pursuant to the City's established maintenance cycle. <sup>1</sup>
- Performed an estimated 60 dye tests to ensure cross connection compliance. <sup>1</sup>

## 2019 OBJECTIVES

- Flush the non-ravine sanitary sewer system, pursuant to the City's established three-year cleaning cycle, in second quarter. <sup>1</sup>
- Continue to perform ravine and bluff inspections, including making required repairs, in the second and fourth quarters. <sup>1</sup>
- Continue performing comprehensive televised inspection and evaluation of the sanitary sewer system, by end of fourth quarter. <sup>1</sup>
- Continue lining and repairing sanitary sewers, extending the longevity and functional capacity of sewers. <sup>1</sup>



# ENTERPRISE SEWER FUND

## SANITARY SEWER CAPITAL

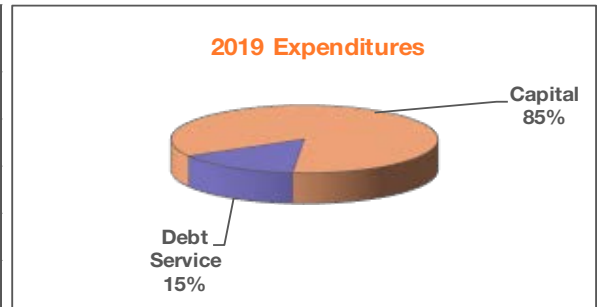


Account Code: 214.06.063, Capital and Debt Service only  
Budgeted Full-time Equivalent Positions: 0.12

### PURPOSE

The budget provides funding for City sanitary sewer capital improvements and related debt service payments.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	1,244,200	1,674,000	1,674,000	1,250,000
Debt Service	223,400	222,500	222,500	224,600
Transfers	-	-	-	-
<b>TOTAL</b>	<b>1,467,600</b>	<b>1,896,500</b>	<b>1,896,500</b>	<b>1,474,600</b>



### 2018 OBJECTIVES ACCOMPLISHED

- Completed the sanitary sewer phase I design for the STP-funded project on Green Bay Road from Central Avenue to Clavey Road.<sup>1</sup>
- Completed the design and construction for sanitary improvements for the inverted syphon systems at Ivy Lane/Pine Point Ravine and at Deer Park Court/South Deer Park Drive Ravine.<sup>1</sup>
- Completed full rehabilitation and upgrade of the Fort Sheridan Sanitary Lift Station, increasing operating efficiency.<sup>1</sup>
- Completed trenchless, cured-in-place rehabilitation of approximately 24,000 linear feet of sanitary sewer main.<sup>1</sup>

### 2019 OBJECTIVES

- Prepare design specifications for the rehabilitation and upgrade of the Villas Sanitary Lift Station.<sup>1</sup>
- Continue the cost-sharing sewer lateral program to assist residential property owners.<sup>1</sup>
- Perform trenchless cured-in-place rehabilitation of City sanitary sewer mains, during all quarters.<sup>1</sup>
- Complete the sanitary sewer improvements design for the following, during the first and second quarters<sup>1</sup>:
  - Lincoln Place from Glencoe Avenue to Lincoln Avenue West
- Construct sanitary sewer improvements for the project noted above, during the third and fourth quarters.<sup>1</sup>
- Continue to work on the sanitary sewer design for the STP-funded project on Green Bay Road from Central Avenue to Clavey Road.<sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# SEWER FUND

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
48,300	47,400	Sewer Permits	49,200	40,000	35,000	35,000
2,068,100	2,379,700	Sanitary Sewer Charges	2,315,300	2,458,700	2,389,600	2,389,600
1,916,200	2,179,000	Storm Sewer Charges	2,177,300	2,230,100	2,307,400	2,307,400
33,600	41,800	Other Services/Reimbursements	51,500	189,200	455,300	119,200
3,700	20,000	Interest Earnings	29,600	18,400	29,200	29,200
101,100	1,007,200	Bond Proceeds				
<b>4,171,000</b>	<b>5,675,000</b>	<b>Total Sewer Fund</b>	<b>4,623,000</b>	<b>4,936,400</b>	<b>5,216,500</b>	<b>4,880,400</b>

# SEWER FUND

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>214.061 Storm Drainage</b>				
214.06.061.5101 Full Time Labor	202,700	210,800	212,100	221,000
214.06.061.5103 Over Time Labor	10,500	41,100	41,100	42,400
214.06.061.5201 FICA	12,900	15,600	15,700	16,300
214.06.061.5202 Medicare	3,000	3,700	3,700	3,800
214.06.061.5203 IMRF	20,500	23,900	24,000	15,400
214.06.061.5206 PPO Health/Dental Plan	50,600	51,000	51,000	51,000
214.06.061.5209 Life Insurance	400			
214.06.061.5215 Compensated Absences	3,500			
214.06.061.5216 Change in OPEB Obligation	36,400			
214.06.061.5218 Change in IMRF NPL	128,500			
214.06.061.6103 Professional Services - Engineering	1,000	1,000	1,000	1,000
214.06.061.6107 Professional Services -Other	32,300	25,500	30,000	32,500
214.06.061.6209 Laundry & Uniforms	100	900	900	900
214.06.061.6212 Education & Training	1,700	1,800	1,800	1,800
214.06.061.6216 Maintenance of Equipment		2,500	2,000	1,500
214.06.061.6223 Reimbursements		100	100	100
214.06.061.6303 Utilities - Cleaning/Waste Disposal	13,100	18,500	13,000	13,000
214.06.061.6404 Equipment Charges	238,300	217,700	217,700	195,400
214.06.061.6405 IT Charges	22,900	26,200	26,200	25,400
214.06.061.6505 Supplies - Maintenance	27,300	30,500	28,000	28,000
214.06.061.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
214.06.061.6511 Supplies - Traffic Control	1,400	1,500	1,500	1,500
214.06.061.6512 Supplies - Department	800	1,000	1,000	1,000
214.06.061.6606 Computer Software & Hardware	800	800	800	1,400
214.06.061.7103 Improvements Other Than Building	1,892,500	1,958,000	1,958,000	1,405,000
214.06.061.8101 Bond Principal	200,000	204,600	204,600	213,000
214.06.061.8102 Bond Interest	75,300	69,500	69,500	63,700
214.06.061.8104 Amortization of Bond Discount	(15,600)			
214.06.061.8110 Bond Principal Liab Reduction	(362,400)			
<b>Total Storm Drainage</b>	<b>2,600,000</b>	<b>2,907,700</b>	<b>2,905,300</b>	<b>2,336,700</b>

<b>214.063 Sanitary Sewer</b>				
214.06.063.5101 Full Time Labor	475,000	552,000	505,500	557,300
214.06.063.5102 Part Time Labor		32,200	31,800	32,600
214.06.063.5103 Over Time Labor	32,800	46,200	46,200	47,700
214.06.063.5201 FICA	31,000	39,100	36,200	39,500
214.06.063.5202 Medicare	7,200	9,100	8,500	9,200
214.06.063.5203 IMRF	48,700	59,800	55,300	37,200
214.06.063.5206 PPO Health/Dental Plan	125,400	126,700	126,700	126,700
214.06.063.5209 Life Insurance	1,200			
214.06.063.6107 Professional Services -Other	36,100	30,500	38,000	34,500
214.06.063.6201 Professional Development	200	200	200	200
214.06.063.6202 Membership Dues			200	
214.06.063.6209 Laundry & Uniforms	(600)	2,300	2,300	2,300
214.06.063.6212 Education & Training	2,000	2,000	2,000	2,000
214.06.063.6215 Repairs		9,200	5,000	5,900
214.06.063.6216 Maintenance of Equipment	4,100	5,500	5,500	5,500
214.06.063.6223 Reimbursements		100	100	100

# SEWER FUND

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
214.06.063.6301 Utilities - Electric	3,600	4,000	4,000	4,000
214.06.063.6302 Utilities - Gas Heating	1,200	1,200	1,200	1,200
214.06.063.6303 Utilities - Cleaning/Waste Disposal	13,100	15,000	14,000	14,000
214.06.063.6305 Utilities - Mobile Phones	1,500	2,500	2,500	2,500
214.06.063.6404 Equipment Charges	238,300	217,700	217,700	195,400
214.06.063.6405 IT Charges	15,300	17,500	17,500	8,500
214.06.063.6503 Supplies - Clothing	4,800	4,000	4,000	4,000
214.06.063.6505 Supplies - Maintenance	33,200	44,000	38,000	38,000
214.06.063.6507 Supplies - Chemicals	900	1,500	1,500	1,500
214.06.063.6510 Supplies - Small Tools	1,000	1,000	1,000	1,000
214.06.063.6511 Supplies - Traffic Control	700	1,000	1,000	1,000
214.06.063.6512 Supplies - Department	300	1,500	1,500	1,000
214.06.063.6606 Computer Software & Hardware	2,600	800	800	1,400
214.06.063.7103 Improvements Other Than Building	1,208,700	1,144,000	1,144,000	1,220,000
214.06.063.7104 Machinery & Equipment	35,500	530,000	530,000	30,000
214.06.063.8101 Bond Principal	162,400	166,200	166,200	173,100
214.06.063.8102 Bond Interest	61,000	56,300	56,300	51,500
<b>Total Sanitary Sewer</b>	<b>2,547,100</b>	<b>3,123,000</b>	<b>3,064,600</b>	<b>2,648,900</b>
<b>Total Sewer Fund</b>	<b>5,147,100</b>	<b>6,030,700</b>	<b>5,969,900</b>	<b>4,985,600</b>

# PARKING FUND

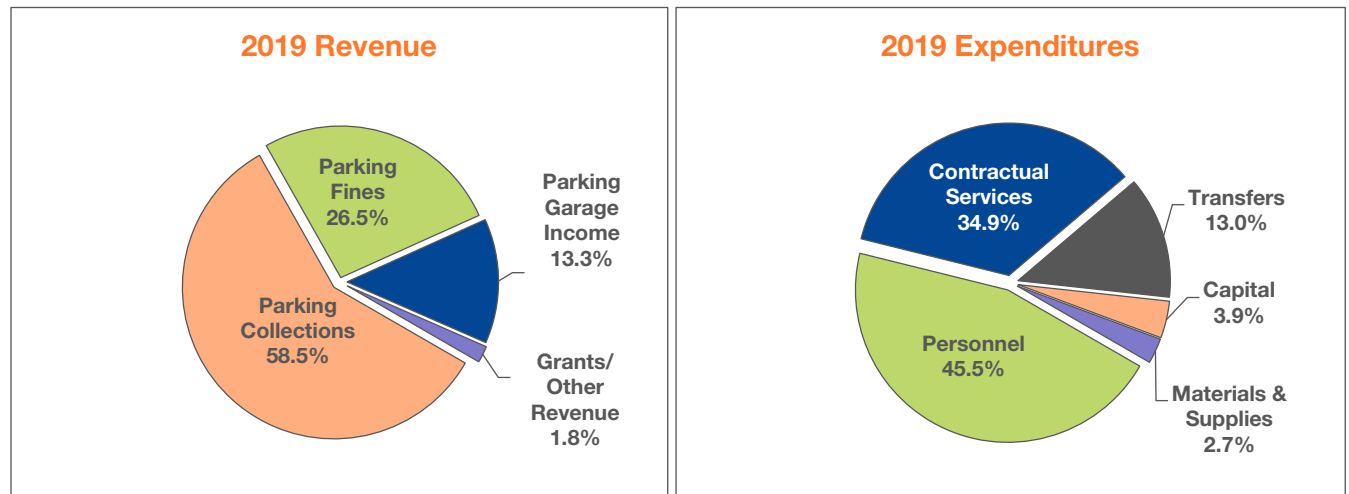


# PARKING FUND

## FUND BALANCE SUMMARY



The Parking Fund is used to account for the operation, maintenance and improvement of City-owned parking areas, which are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Parking Collections	437,600	470,400	471,600	471,600	-	0.0%
Parking Fines	165,900	196,500	214,900	213,300	(1,600)	-0.7%
Parking Garage Income	113,100	113,100	107,200	107,200	-	0.0%
Grants/Other Revenue	17,600	11,800	14,300	14,300	-	0.0%
<b>Total Revenue</b>	<b>699,000</b>	<b>791,800</b>	<b>808,000</b>	<b>806,400</b>	<b>(1,600)</b>	<b>-0.2%</b>
Personnel Expenditures	327,800	348,800	343,300	347,900	4,600	1.3%
Contractual Services	215,100	269,300	269,000	266,700	(2,300)	-0.9%
Materials and Supplies	19,700	24,700	22,700	20,400	(2,300)	-10.1%
Capital Expenditures	125,300	70,000	70,000	30,000	(40,000)	-57.1%
Transfers	99,000	99,000	99,000	99,000	-	0.0%
<b>Total Expenditures</b>	<b>786,900</b>	<b>811,700</b>	<b>803,900</b>	<b>763,900</b>	<b>(40,000)</b>	<b>-5.0%</b>
<b>Net Increase/(Decrease)</b>	<b>(87,900)</b>	<b>(19,900)</b>	<b>4,100</b>	<b>42,500</b>	<b>38,400</b>	<b>936.6%</b>
<b>Fund Balance Beg. of Year</b>	<b>716,800</b>	<b>628,900</b>	<b>628,900</b>	<b>633,000</b>	<b>4,100</b>	<b>0.7%</b>
<b>Fund Balance End of Year</b>	<b>628,900</b>	<b>609,000</b>	<b>633,000</b>	<b>675,500</b>	<b>42,500</b>	<b>6.7%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>111.8%</b>	<b>94.8%</b>	<b>99.7%</b>	<b>106.4%</b>		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

### Notable Budget Variances:

1. The increase in personnel costs is consistent with the City's compensation plan and insurance requirements.
2. The change in capital expenditures is consistent with the City's 10-Year Capital Improvement Program.

See Glossary of Terms and Funds in the Appendix.

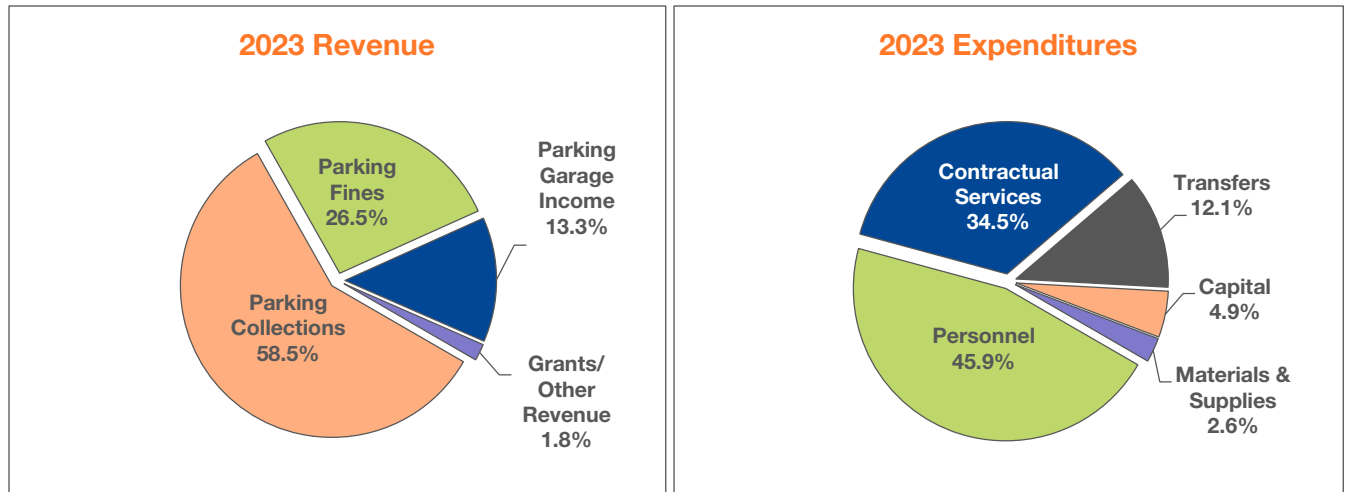


# PARKING FUND

## 5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a 10-year plan for the Parking Fund as part of the Budget process, with five years of the 10-year plan included in the Budget Document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Parking Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.



	Total 2019 Budget	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Total 2023 Estimate	Average Annual Growth
Parking Collections	471,600	471,600	471,600	471,600	471,600	0.0%
Parking Fines	213,300	213,300	213,300	213,300	213,300	0.0%
Parking Garage Income	107,200	107,200	107,200	107,200	107,200	0.0%
Grants/Other Revenue	14,300	14,300	14,300	14,300	14,300	0.0%
<b>Total Revenue</b>	<b>806,400</b>	<b>806,400</b>	<b>806,400</b>	<b>806,400</b>	<b>806,400</b>	<b>0.0%</b>
Personnel Expenditures	347,900	356,600	365,500	374,600	384,000	2.5%
Contractual Services	266,700	276,000	278,800	281,600	284,400	1.0%
Materials and Supplies	20,400	20,600	20,800	21,000	21,200	1.0%
Capital Expenditures	30,000	112,000	184,000	40,000	40,000	64.8%
Transfers	99,000	99,000	99,000	99,000	99,000	0.0%
<b>Total Expenditures</b>	<b>763,900</b>	<b>864,200</b>	<b>948,100</b>	<b>816,200</b>	<b>828,600</b>	<b>2.6%</b>
<b>Net Increase/(Decrease)</b>	<b>42,500</b>	<b>(57,800)</b>	<b>(141,700)</b>	<b>(9,800)</b>	<b>(22,200)</b>	
<b>Fund Balance Beg. of Year</b>	<b>633,000</b>	<b>675,500</b>	<b>617,700</b>	<b>476,000</b>	<b>466,200</b>	<b>-6.7%</b>
<b>Fund Balance End of Year</b>	<b>675,500</b>	<b>617,700</b>	<b>476,000</b>	<b>466,200</b>	<b>444,000</b>	<b>-9.6%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>106.4%</b>	<b>94.6%</b>	<b>71.6%</b>	<b>68.8%</b>	<b>64.4%</b>	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

See Glossary of Terms and Funds in the Appendix.

# ENTERPRISE PARKING FUND POLICE PARKING ENFORCEMENT



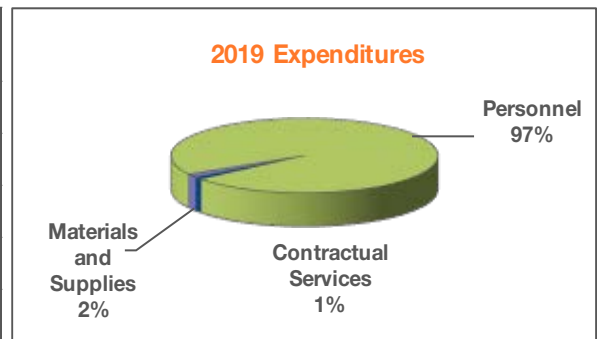
Account Code: 211.06.072

Budgeted Full-time Equivalent Positions: 3.0

## PURPOSE

Police Parking Enforcement insures proper enforcement of the City Code to maintain an appropriate supply of parking within the City's Business Districts. The unit works with the Transportation Commission and the Traffic Management Committee to implement City Council-approved recommendations. Ancillary services include administration of the City's vehicle immobilization program; landscaper licensing and illegal leaf blower operation code enforcement; performance of child safety seat inspections and instruction; completion of annual taxi licensing and inspections; and assistance with vehicle lockouts, school crossing guard fill-ins, traffic control and courier duties.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	314,200	335,600	330,100	334,600
Contractual Services	2,100	3,500	3,500	3,500
Materials and Supplies	5,200	7,700	7,700	5,400
Capital	49,300	-	-	-
<b>TOTAL</b>	<b>370,800</b>	<b>346,700</b>	<b>341,200</b>	<b>343,500</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Continued educational and enforcement efforts, with business employees and owners in order to gain increased compliance with the City's "customer-only" parking regulations. <sup>P</sup>
- Initiated a parking enforcement study to identify systemic issues and began exploring multi-faceted automated parking and permit solutions to provide better service to residents and streamline current processes. <sup>F, I</sup>
- Engaged in collaborative partnership with Township High School District 113, the Highland Park High School Advisory Group and staff to refine the parking and traffic control plan for the school year. <sup>P</sup>

## 2019 OBJECTIVES

- Implement an automated parking enforcement platform that enhances enforcement capabilities, provides user-friendly parking procurement options for customers and streamlines the parking and permit processes for City staff. <sup>A</sup>
- Continue educational and enforcement efforts, with business employees and owners in order to gain increased compliance with the City's "customer-only" parking regulations. <sup>P</sup>
- Continue engaging in educational and enforcement efforts throughout the City to promote greater compliance with local parking regulations and to enhance community relations. <sup>P</sup>
- Partner with Public Works to continue assessing parking infrastructures, the parking needs of customers and parking enforcement tools. <sup>P, I</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# ENTERPRISE PARKING FUND

## PARKING MAINTENANCE



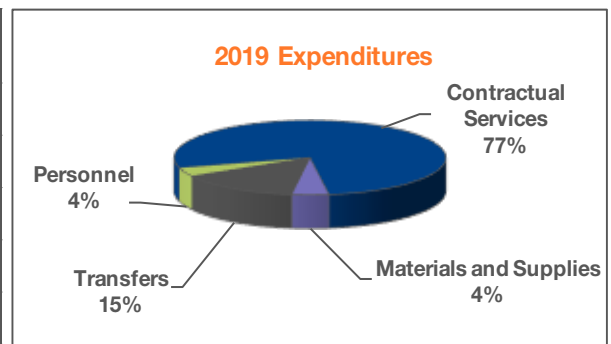
Account Code: 211.06.073

Budgeted Full-time Equivalent Positions: 0.11

### **PURPOSE**

The Budget provides funds for the daily operation and maintenance of two indoor facilities, one indoor/outdoor facility and 27 outdoor on-street and off-street parking facilities throughout the City.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	13,500	13,200	13,200	13,200
Contractual Services	213,100	265,800	265,600	263,300
Materials and Supplies	14,500	17,000	15,000	15,000
Transfers	49,500	49,500	49,500	49,500
<b>TOTAL</b>	<b>290,600</b>	<b>345,500</b>	<b>343,200</b>	<b>341,000</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Continued annual preventative maintenance and upgrade of surface lots and parking decks, including electrical and lighting, plumbing, HVAC, carpentry and painting. <sup>1</sup>
- Structurally evaluated parking decks. <sup>1</sup>

### **2019 OBJECTIVES**

- Continue maintaining City parking facilities. <sup>1</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# ENTERPRISE PARKING FUND

## PARKING CONSTRUCTION



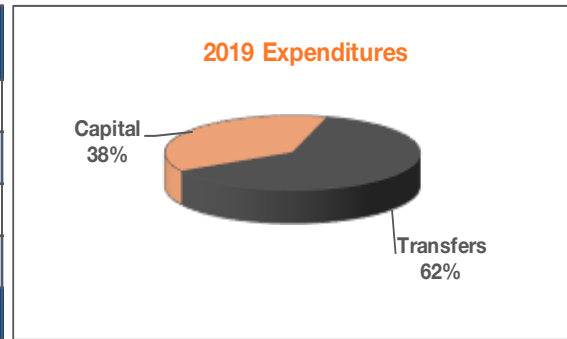
Account Code: 211.06.074

Budgeted Full-time Equivalent Positions: 0.0

### **PURPOSE**

The account provides funds for parking-related capital improvements.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Capital	76,000	70,000	70,000	30,000
Debt	-	-	-	-
Transfers	49,500	49,500	49,500	49,500
<b>TOTAL</b>	<b>125,500</b>	<b>119,500</b>	<b>119,500</b>	<b>79,500</b>



### **2018 OBJECTIVES ACCOMPLISHED**

- Complete striping of City parking lots. <sup>1</sup>
- Complete milling and resurfacing of the Parking Lot located at 1716 First Street. <sup>1</sup>

### **2019 OBJECTIVES**

- Continue to monitor and maintain the striping and pavement markings of City parking lots. <sup>1</sup>

# PARKING FUND

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
211,400	206,600	Parking Fines	165,900	196,500	214,900	213,300
492,300	465,200	Parking Collections	437,600	470,400	471,600	471,600
108,800	115,700	Parking Garage Income	113,100	113,100	107,200	107,200
3,100	8,400	Grants/Other Reimbursements	8,600	7,500	7,500	7,500
	68,000	Transfer from Env. Sus. Fund				
3,200	7,200	Interest Earnings	5,200	4,300	6,800	6,800
		Gain/Loss on Disposal of Assets	(31,400)			
<b>818,700</b>	<b>871,100</b>	<b>Total Parking Fund</b>	<b>699,000</b>	<b>791,800</b>	<b>808,000</b>	<b>806,400</b>

# PARKING FUND

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>211.072      Parking Enforcement</b>				
211.06.072.5101 Full Time Labor	122,500	125,900	125,500	129,500
211.06.072.5102 Part Time Labor	124,700	142,000	141,300	145,700
211.06.072.5103 Over Time Labor	1,500	1,000	1,000	1,100
211.06.072.5201 FICA	15,500	16,700	12,400	12,800
211.06.072.5202 Medicare	3,600	3,900	3,900	4,000
211.06.072.5203 IMRF	12,300	12,000	12,000	7,600
211.06.072.5206 PPO Health/Dental Plan	33,700	34,000	34,000	34,000
211.06.072.5209 Life Insurance	300			
211.06.072.6205 Photo & Printing	1,700	3,100	3,100	3,100
211.06.072.6215 Repairs	400	400	400	400
211.06.072.6510 Supplies - Small Tools	300	500	500	500
211.06.072.6606 Computer Software & Hardware	4,900	7,200	7,200	4,900
211.06.072.7104 Machinery & Equipment	49,300			
<b>Total Parking Enforcement</b>	<b>370,800</b>	<b>346,700</b>	<b>341,200</b>	<b>343,500</b>
<b>211.073      Parking Administration</b>				
211.06.073.5101 Full Time Labor	9,200	9,400	9,400	9,800
211.06.073.5103 Over Time Labor	800	300	300	300
211.06.073.5201 FICA	600	600	600	600
211.06.073.5202 Medicare	100	100	100	100
211.06.073.5203 IMRF	1,000	900	900	600
211.06.073.5206 PPO Health/Dental Plan	1,800	1,900	1,900	1,900
211.06.073.6107 Professional Services -Other	11,600	41,000	50,000	41,000
211.06.073.6203 Postage		500	500	500
211.06.073.6207 Rent	69,900	72,000	72,000	73,400
211.06.073.6301 Utilities - Electric	77,500	90,600	85,000	87,000
211.06.073.6304 Utilities - Telephone	600	1,700	800	800
211.06.073.6401 Building Maintenance	53,400	60,000	57,200	60,500
211.06.073.6512 Supplies - Department	14,500	17,000	15,000	15,000
211.06.073.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
<b>Total Parking Administration</b>	<b>290,600</b>	<b>345,500</b>	<b>343,200</b>	<b>341,000</b>
<b>211.074      Parking Construction and Improvements</b>				
211.06.074.7103 Improvements Other Than Building	76,000	70,000	70,000	30,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
<b>Total Parking Construction and Improvements</b>	<b>125,500</b>	<b>119,500</b>	<b>119,500</b>	<b>79,500</b>
<b>Total Parking Fund</b>	<b>786,900</b>	<b>811,700</b>	<b>803,900</b>	<b>763,900</b>



# INTERNAL SERVICE FUNDS

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# **EQUIPMENT MAINTENANCE & REPLACEMENT FUND**

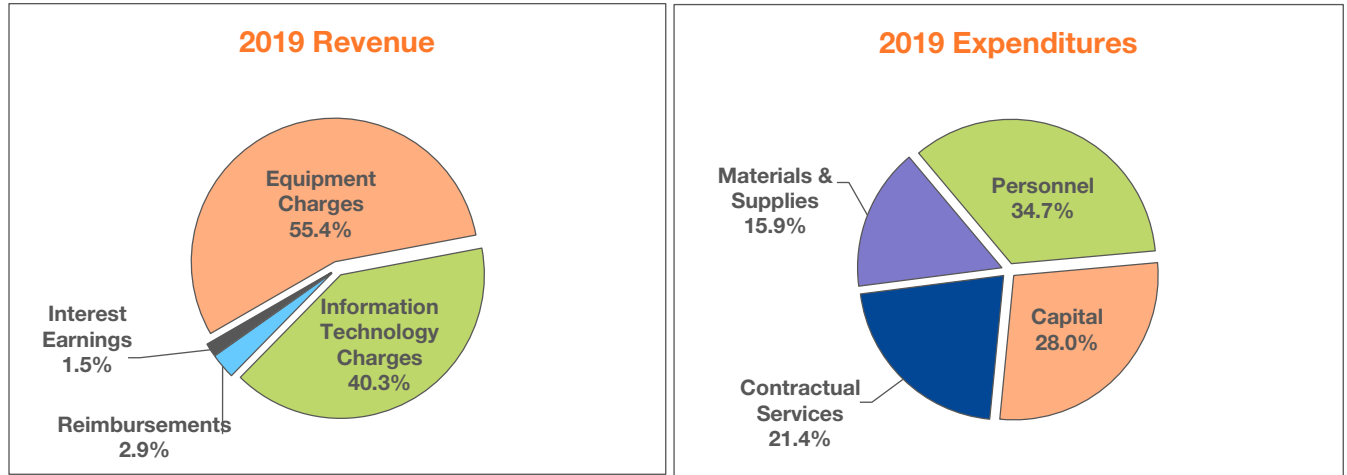
# INTERNAL SERVICE FUND

## EQP. MAINTENANCE & REPLACEMENT

### FUND BALANCE SUMMARY



The Equipment Maintenance and Replacement Fund finances and accounts for equipment maintenance services furnished to other programs within the City, as well as accumulates reserves to finance the scheduled replacement of vehicles, equipment and computers.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Equipment Charges	2,548,600	2,217,500	2,217,500	1,911,100	(306,400)	-13.8%
Information Technology Charges	1,250,600	1,414,600	1,414,600	1,392,000	(22,600)	-1.6%
Bond Proceeds		1,037,000	1,037,000		(1,037,000)	-100.0%
Reimbursements	48,500	30,700	30,000	99,000	69,000	230.0%
Interest Earnings	10,800	44,200	87,800	50,500	(37,300)	-42.5%
<b>Total Revenue</b>	<b>3,858,500</b>	<b>4,744,000</b>	<b>4,786,900</b>	<b>3,452,600</b>	<b>(1,334,300)</b>	<b>-27.9%</b>
Personnel Expenditures	1,333,100	1,306,600	1,266,800	1,281,200	14,400	1.1%
Contractual Services	643,300	809,800	794,900	791,000	(3,900)	-0.5%
Materials and Supplies	522,900	767,200	587,000	588,300	1,300	0.2%
Capital Expenditures	985,100	3,127,300	3,059,400	1,032,700	(2,026,700)	-66.2%
<b>Total Expenditures</b>	<b>3,484,400</b>	<b>6,010,900</b>	<b>5,708,000</b>	<b>3,693,200</b>	<b>(2,014,800)</b>	<b>-35.3%</b>
<b>Net Increase/(Decrease)</b>	<b>374,100</b>	<b>(1,267,000)</b>	<b>(921,200)</b>	<b>(240,600)</b>		
<b>Fund Balance Beg. of Year</b>	<b>3,491,000</b>	<b>3,865,000</b>	<b>3,865,000</b>	<b>2,943,900</b>	<b>(921,100)</b>	<b>-23.8%</b>
<b>Fund Balance End of Year</b>	<b>3,865,000</b>	<b>2,598,100</b>	<b>2,943,900</b>	<b>2,703,300</b>	<b>(240,600)</b>	<b>-8.2%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>154.6%</b>	<b>90.1%</b>	<b>111.1%</b>	<b>76.5%</b>		
Fund Balance % Target	50.0%	50.0%	50.0%	50.0%		

#### Notable Budget Variance:

1. No debt financing and lower capital expenditures are consistent with the City's 10-Year Capital Improvement Program. The capital decrease is significantly due to the 2018 installation of a \$2 million fiber optic infrastructure network for City building communications, net of 2019 increases for the purchase of public safety and public works vehicle replacements.
2. The increase in personnel costs is consistent with the City's compensation plan and insurance requirements.
3. The change in equipment charges and information technology revenue is consistent with the change in operating and capital costs for public safety and public works vehicles, as well as information technology costs.
4. The change in interest earnings is consistent with the strategic drawdown of fund balance.

See Glossary of Terms and Funds in the Appendix.

# INTERNAL SERVICE FUND

## EQP. MAINTENANCE & REPLACEMENT

### INFORMATION TECHNOLOGY



Account Code: 222.02.085, 222.02.091

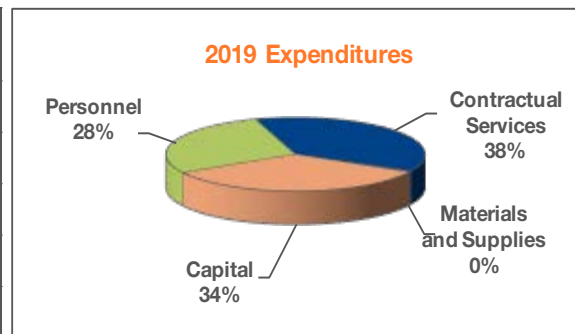
Budgeted Full-time Equivalent Positions: 3.3

#### PURPOSE

The Information Technology (IT) Division provides technology-based services for the City's IT infrastructure and systems supporting all City departments. Services include computer and multi-function hardware and software support, telephone and voice mail support and coordination of the City's geographical information system.

The IT Division supports 313 user accounts, over 260 desktop and laptop computers, 50 servers and application-specific appliances. VMware is used to support the majority of the City's server environment, minimizing costs and improving system up-time and resiliency. The telephone system includes 300 telephone lines, 230 telephones and four VoIP Controllers. The voicemail system supports 440 subscriber and processor mailboxes.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	629,800	486,000	483,600	485,000
Contractual Services	519,800	666,800	649,200	643,200
Materials and Supplies	7,500	8,600	8,500	8,300
Capital	184,900	2,632,000	2,627,400	575,500
<b>TOTAL</b>	<b>1,341,900</b>	<b>3,793,400</b>	<b>3,768,600</b>	<b>1,712,000</b>



#### 2018 OBJECTIVES ACCOMPLISHED

- Achieved system reliability greater than 99% uptime, resolved the majority of helpdesk tickets and support issues within one business day and replaced workstations/laptops per the City's replacement policy. <sup>F</sup>
- Continued implementation of electronic content management (ECM) for Community Development. <sup>F</sup>
- Managed construction efforts for a fiber optic infrastructure network for City building communications and configured the fiber network for resiliency to support 99.99% up-time, minimizing future costs. <sup>F1</sup>
- Co-led, along with the Finance Division, an enterprise resource planning (ERP) needs assessment and RFP for ERP software selection, with IT Steering Committee and City-wide user involvement, for implementation in future year(s). <sup>F</sup>
- Led City-wide ERP system user groups, quarterly training programs and project prioritization, ensuring software optimization, effectiveness and efficiency, consistent with City objectives. <sup>F</sup>
- Upgraded the City's virtual environment, host servers and cashing system, while supporting the City's ERP system and payment processing. <sup>F</sup>
- Issued an RFP and conducted an assessment of IT security posture to ensure continued operational safety. <sup>F</sup>
- Supported the City's objectives for department projects, user support and hardware replacement. <sup>F</sup>

#### 2019 OBJECTIVES

- Achieve system reliability greater than 99% uptime, resolve the majority of tickets and support issues within one business day, and replace workstation/laptop systems according to the City's replacement policy. <sup>F</sup>
- Continue supporting ECM implementation across departments with primary focus on Public Safety. <sup>F</sup>
- Negotiate and select ERP software vendor(s) and begin implementation process in 2019. <sup>F</sup>
- Continue evolution of the City's IT security long-term plan, ensuring continued operational safety. <sup>F</sup>
- Lead City-wide ERP system user groups and quarterly training programs for ERP vendor(s) software. <sup>F</sup>
- Continue supporting the City's objectives for department projects, user support and computer hardware replacement, installing 45 new systems, replacing virtual server host and enterprise storage system. <sup>F</sup>
- Continue updating/patching critical systems and implement recommendations from security assessment. <sup>F</sup>
- Support City Departments in their following computer systems objectives:
  - Public Safety and Finance – Parking permit mobile payment. <sup>P</sup>
  - Public Safety – Implementation of ECM. <sup>F</sup>
  - Fire Department – Record Management software. <sup>F</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# INTERNAL SERVICE FUND

## EQP. MAINTENANCE & REPLACEMENT

### POLICE



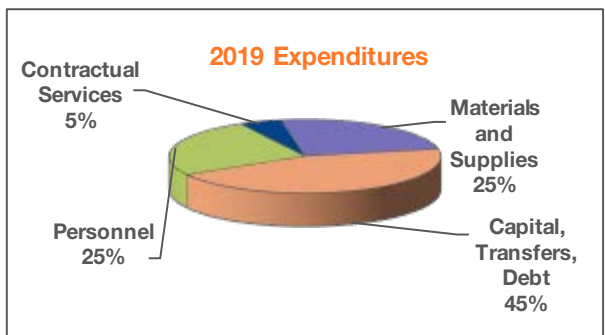
Account Code: 222.03.087-88

Budgeted Full-time Equivalent Positions: 1.0

#### PURPOSE

This budget provides funds for the operation and maintenance of Police Department vehicles and emergency vehicle equipment. Work is completed at the Public Safety Center and is performed by the Police Department Mechanic and the Fire Department's Chief Public Safety Mechanic. Both employees are cross-trained and work together on all Public Safety vehicles.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	112,700	117,800	117,900	117,800
Contractual Services	18,900	23,400	23,400	23,400
Materials and Supplies	106,400	186,500	114,900	114,900
Capital, Transfers, Debt	167,700	195,300	132,000	207,200
<b>TOTAL</b>	<b>405,700</b>	<b>523,000</b>	<b>388,100</b>	<b>463,300</b>



#### 2018 OBJECTIVES ACCOMPLISHED

- Conducted quarterly reviews of preventive maintenance schedules, maximizing fleet efficiency and availability, vehicle safety and extending the service life and resale value of equipment. <sup>F, I</sup>
- Enhanced capability of residents to identify squad cars through modernized decal design. <sup>P, I</sup>
- Procured one fuel-efficient administration vehicle. <sup>F</sup>
- Procured and configured one-fuel efficient utility truck for public mechanics use. <sup>F</sup>
- Conducted quarterly inventories of equipment and supplies to maximize resale value and promote high levels of asset accountability. <sup>F</sup>
- Participated in a fleet exposition to expand knowledge regarding safer and more efficient public safety vehicles and equipment. <sup>F</sup>
- Initiated installment of printers in squad cars to facilitate the use of electronic ticketing. <sup>F, I</sup>

#### 2019 OBJECTIVES

- Continue conducting quarterly preventive maintenance schedule reviews, ensuring that operational readiness of the fleet remains high. <sup>F, P</sup>
- Continue conducting quarterly motor vehicle asset inventories to identify surplus materials, foster asset accountability and minimize equipment costs. <sup>F</sup>
- Purchase a vehicle capable of serving in the joint capacity of Animal Control services and evidence collection. <sup>F, I</sup>
- Continue exercising squad car replacement through identification of vehicles with excessive mileage and/or wear and tear that precludes them from safe operation. <sup>F, I</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy



# INTERNAL SERVICE FUND

## EQP. MAINTENANCE & REPLACEMENT

### FIRE



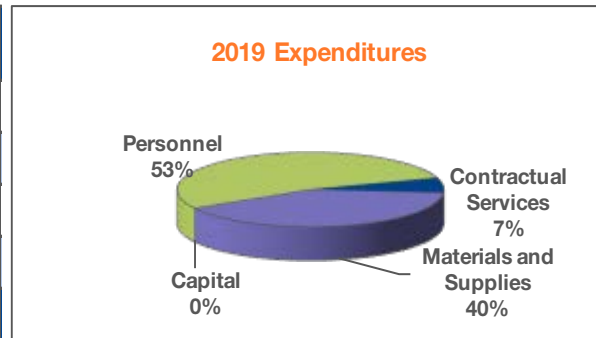
Account Code: 222.04.089-90

Budgeted Full-time Equivalent Positions: 1.0

#### PURPOSE

The budget provides funds for the operation and maintenance of Fire Department vehicles. Work is completed at the Public Safety Equipment Maintenance Facility, located at the Police Station, and is performed by the Public Safety Chief Mechanic and the Police Department's mechanic. Both employees work together on all public safety vehicles.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	117,200	126,100	125,700	126,200
Contractual Services	15,700	15,300	15,300	15,500
Materials and Supplies	80,200	103,300	95,400	95,400
Capital	243,000	0	0	0
<b>TOTAL</b>	<b>456,200</b>	<b>244,700</b>	<b>236,400</b>	<b>237,000</b>



#### 2018 OBJECTIVES ACCOMPLISHED

- The Fire Mechanic completed the Illinois Fire Mechanics conference classes and an EVT (emergency vehicle technician) certification for Horton ambulance vehicle maintenance and liquid suspensions. <sup>F</sup>
- Purchased a 2018 Horton ambulance and put it into service at the Ravinia station. The prior 2003 model was taken out of service consistent with the City's replacement schedule. <sup>F</sup>
- The 1929 American LaFrance antique was mechanically and cosmetically restored in 2017. This original Highland Park engine serves as a source of pride and is a true piece of departmental history. A committee comprised of retired firefighters and the department mechanic have continued outfitting the engine with period correct equipment. <sup>F P</sup>
- Provided maintenance and repair of the of MABAS division vehicles, pursuant to an intergovernmental agreement. <sup>F P</sup>

#### 2019 OBJECTIVES

- Form committee to explore options for the department aerial ladder truck due to be replaced, with expected two-year funding in 2020-2021. <sup>F</sup>
- Outfit the dive vehicle and boat with a back-up camera for safety, by the end of the second quarter. <sup>F P</sup>
- Remove rust from Engine 34 and undercoat frame to extend the life of the vehicle. <sup>P</sup>
- Upgrade Engine 32 lights to LED for better vision and safety. <sup>P</sup>

# INTERNAL SERVICE FUND

## EQP. MAINTENANCE & REPLACEMENT

### PUBLIC WORKS



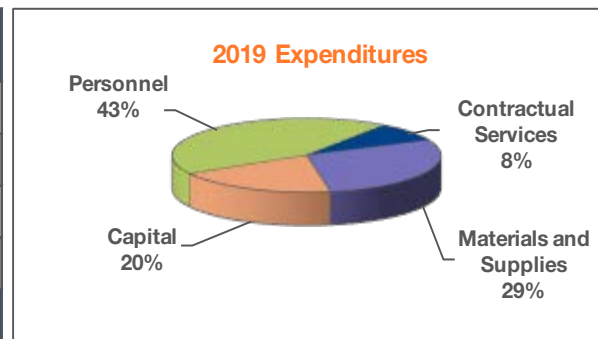
Account Code: 222.06.083-084

Budgeted Full-time Equivalent Positions: 5.6

#### PURPOSE

The budget provides funds for the maintenance and repair of City resources, such as the Rolling Fleet and other related equipment, excluding the Police and Fire fleet vehicles and Information Technology equipment. Vehicles and equipment cost are supported by the Equipment Replacement Fund, which allows departments to recapture expenses for operation, maintenance, repair and depreciation. The Equipment Division provides Public Works and other departments with safe, reliable, and properly equipped vehicles and or equipment to support the City's operations in a cost effective manner.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	473,400	576,600	539,600	552,200
Contractual Services	89,000	104,300	107,000	108,900
Materials and Supplies	328,700	468,900	368,300	369,800
Capital	389,500	300,000	300,000	250,000
<b>TOTAL</b>	<b>1,280,600</b>	<b>1,449,800</b>	<b>1,314,900</b>	<b>1,280,900</b>



#### 2018 OBJECTIVES ACCOMPLISHED

- Partnering with other Public Works Sections, the Equipment Section researched and compiled equipment and vehicle specifications for new acquisitions for the 10-Year Capital Improvement Program, including a multi-purpose hook lift 1-Ton Truck. This versatile truck accommodates several types of attachments which are hooked and lifted onto the rear of truck, creating greater efficiency by allowing the sharing of attachments between vehicles and the outfitting of trucks on an as needed basis. <sup>I</sup>
- Streamlined operations by reorganizing and renovating the mezzanine storage area, allowing for removal of obsolete equipment/parts and stock update for the current City fleet. <sup>F</sup>
- Researched and identified additional sources for surplus equipment sale and disposal. <sup>F</sup>
- Locally purchased two hybrid vehicles which are capable of providing a zero emissions, all-electric driving experience with the ability to switch to a hybrid mode for longer trips. <sup>I</sup>

#### 2019 OBJECTIVES

- Continue reviewing the needs of the existing fleet, partnering with other departments and users, to determine new acquisitions, purchases, equipment maintenance costs and other solutions in maintaining a viable cost-effective rolling fleet for the City of Highland Park. <sup>F</sup>
- Restructure the Equipment/Fleet parts room for more efficient stocking and tracking of parts utilized for the City fleet. <sup>IF</sup>
- Continue researching and reviewing alternative fuels and technologies, including upcoming advancements in heavy equipment, as part of the City's ongoing effort to reduce emissions. <sup>P</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# INTERNAL SERVICE FUND

## EQP. MAINTENANCE & REPLACEMENT

### REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
40,100	28,100	Reimbursements	48,500	30,700	30,000	99,000
6,300	22,300	Interest Earnings	37,300	19,200	74,800	37,500
(14,700)	13,700	Sale of Assets	(26,500)	25,000	13,000	13,000
2,573,700	2,370,200	Equipment Charges	2,548,600	2,217,500	2,217,500	1,911,100
934,400	1,055,400	Information Technology Charges	1,250,600	1,414,600	1,414,600	1,392,000
		Bond Proceeds		1,037,000	1,037,000	
		Transfer from Env. Sustain. Fund				
<b>3,539,700</b>	<b>3,489,800</b>	<b>TOTAL EQUIPMENT FUND</b>	<b>3,858,500</b>	<b>4,744,000</b>	<b>4,786,900</b>	<b>3,452,600</b>

# INTERNAL SERVICE FUND

## EQP. MAINTENANCE & REPLACEMENT

### EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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#### 222.085 Technology Equipment Maintenance

222.02.085.5101 Full Time Labor	358,200	369,100	366,900	379,700
222.02.085.5201 FICA	20,800	22,100	22,000	22,600
222.02.085.5202 Medicare	5,000	5,400	5,300	5,500
222.02.085.5203 IMRF	33,000	33,400	33,300	21,100
222.02.085.5206 PPO Health/Dental Plan	55,300	56,100	56,100	56,100
222.02.085.5209 Life Insurance	800			
222.02.085.5215 Compensated Absences	4,000			
222.02.085.5218 Change in IMRF NPL	152,700			
222.02.085.6107 Professional Services -Other	190,300	295,100	295,100	228,400
222.02.085.6201 Professional Development	2,300	2,400	2,600	2,800
222.02.085.6202 Membership Dues	300	300	300	300
222.02.085.6208 Travel Allowance	200	200	200	200
222.02.085.6212 Education & Training	3,900	7,500	7,500	7,500
222.02.085.6216 Maintenance of Equipment	322,800	361,300	343,600	404,000
222.02.085.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
222.02.085.6512 Supplies - Department	600	800	800	800
222.02.085.6604 Furnishings & Small Equipment		700	700	400
222.02.085.6606 Computer Software & Hardware	5,400	5,600	5,400	5,600
222.02.091.7106 IT Software & Equipment	184,900	2,632,000	2,627,400	575,500
<b>Total Technology Equipment Maintenance</b>	<b>1,341,900</b>	<b>3,793,400</b>	<b>3,768,600</b>	<b>1,712,000</b>

#### 222.087 Police Equipment Maintenance

222.03.087.5101 Full Time Labor	80,700	82,500	82,500	85,100
222.03.087.5103 Over Time Labor	1,200	3,600	3,600	3,700
222.03.087.5201 FICA	4,800	5,300	5,300	5,500
222.03.087.5202 Medicare	1,100	1,200	1,200	1,300
222.03.087.5203 IMRF	7,900	8,200	8,200	5,200
222.03.087.5206 PPO Health/Dental Plan	16,800	17,000	17,000	17,000
222.03.087.5209 Life Insurance	200			
222.03.087.6107 Professional Services -Other		400	400	400
222.03.087.6212 Education & Training	800	500	500	500
222.03.087.6215 Repairs	16,800	20,000	20,000	20,000
222.03.087.6303 Utilities - Cleaning/Waste Disposal	1,200	2,500	2,500	2,500
222.03.087.6503 Supplies - Clothing		300	300	300
222.03.087.6510 Supplies - Small Tools	1,300	1,600	1,600	1,600
222.03.087.6512 Supplies - Department	25,500	33,000	33,000	33,000
222.03.087.6514 Gas, Oil & Anti-Freeze	79,600	151,600	80,000	80,000
222.03.088.7104 Machinery & Equipment	167,700	195,300	132,000	207,200
<b>Total Police Equipment Maintenance</b>	<b>405,700</b>	<b>523,000</b>	<b>388,100</b>	<b>463,300</b>

#### 222.089 Fire Equipment Maintenance

222.04.089.5101 Full Time Labor	90,300	92,400	92,100	95,500
222.04.089.5103 Over Time Labor	600	700	700	800
222.04.089.5201 FICA	5,400	5,800	5,800	6,000
222.04.089.5202 Medicare	1,300	1,400	1,300	1,400
222.04.089.5203 IMRF	2,600	8,800	8,800	5,600
222.04.089.5206 PPO Health/Dental Plan	16,800	17,000	17,000	17,000
222.04.089.5209 Life Insurance	200			

# INTERNAL SERVICE FUND

## EQP. MAINTENANCE & REPLACEMENT

### EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
222.04.089.6107 Professional Services -Other	300	600	600	600
222.04.089.6212 Education & Training	400	400	400	400
222.04.089.6215 Repairs	10,800	10,000	10,000	10,000
222.04.089.6216 Maintenance of Equipment	4,200	4,300	4,300	4,500
222.04.089.6501 Supplies - Books & Periodicals		100	100	100
222.04.089.6503 Supplies - Clothing	(100)	200	200	200
222.04.089.6510 Supplies - Small Tools		100	100	100
222.04.089.6512 Supplies - Department	38,700	45,000	45,000	45,000
222.04.089.6514 Gas, Oil & Anti-Freeze	41,600	57,900	50,000	50,000
222.04.090.7104 Machinery & Equipment	243,000			
<b>Total Fire Equipment Maintenance</b>	<b>456,200</b>	<b>244,700</b>	<b>236,400</b>	<b>237,000</b>

#### 222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	303,100	400,800	369,100	392,100
222.06.083.5103 Over Time Labor	28,200	10,300	10,300	10,600
222.06.083.5201 FICA	20,300	25,500	23,500	25,000
222.06.083.5202 Medicare	4,800	6,000	5,500	5,800
222.06.083.5203 IMRF	31,800	39,000	36,000	23,500
222.06.083.5206 PPO Health/Dental Plan	94,400	95,200	95,200	95,200
222.06.083.5209 Life Insurance	800			
222.06.083.5215 Compensated Absences	(10,000)			
222.06.083.6107 Professional Services -Other	1,200	1,600	1,600	1,600
222.06.083.6201 Professional Development				1,000
222.06.083.6202 Membership Dues	200	500	500	500
222.06.083.6209 Laundry & Uniforms	100	4,200	4,200	4,200
222.06.083.6212 Education & Training	1,100	1,000	2,000	4,000
222.06.083.6215 Repairs	58,500	56,000	57,000	57,000
222.06.083.6216 Maintenance of Equipment	400	5,000	5,000	5,000
222.06.083.6303 Utilities - Cleaning/Waste Disposal		300	1,000	1,000
222.06.083.6304 Utilities - Telephone	900	800	800	800
222.06.083.6405 IT Charges	26,600	35,000	35,000	33,900
222.06.083.6502 Supplies - Office	700	800	800	800
222.06.083.6503 Supplies - Clothing	2,100	2,200	2,200	2,500
222.06.083.6504 Supplies - Repairs	139,100	175,000	169,400	170,000
222.06.083.6510 Supplies - Small Tools	3,800	5,800	5,800	5,800
222.06.083.6512 Supplies - Department		500	500	500
222.06.083.6514 Gas, Oil & Anti-Freeze	174,600	275,000	180,000	180,000
222.06.083.6606 Computer Software & Hardware	8,400	9,600	9,600	10,200
222.06.084.7104 Machinery & Equipment	389,500	300,000	300,000	250,000
<b>Total Public Works Fleet Maintenance</b>	<b>1,280,600</b>	<b>1,449,800</b>	<b>1,314,900</b>	<b>1,280,900</b>

<b>Total Equipment Maintenance &amp; Replacement Fund</b>	<b>3,484,400</b>	<b>6,010,900</b>	<b>5,708,000</b>	<b>3,693,200</b>
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# INSURANCE FUND



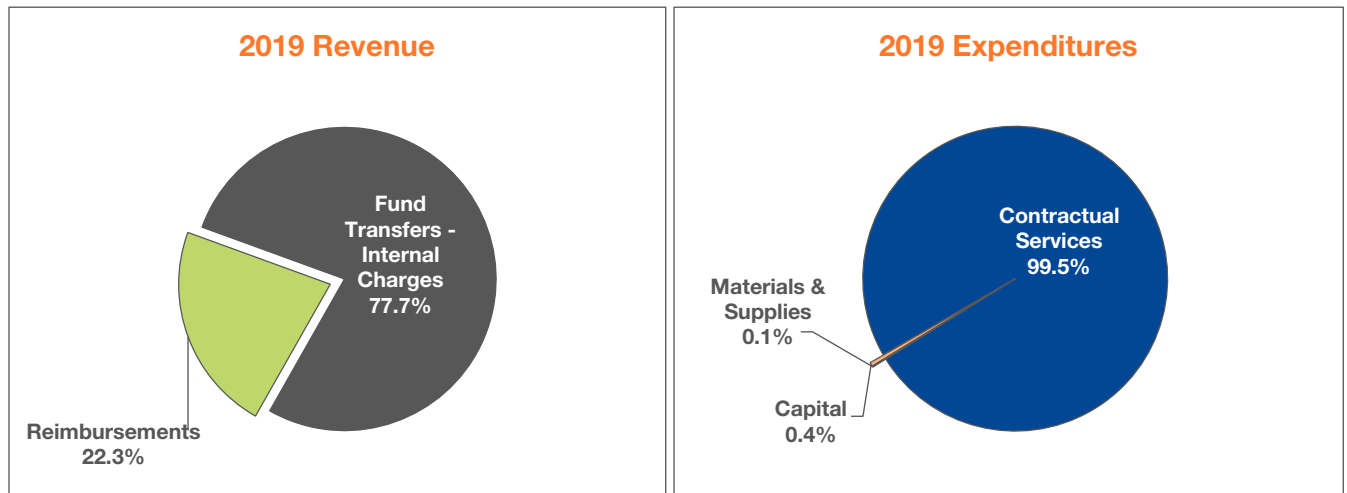
# INTERNAL SERVICE FUND

## INSURANCE FUND

### FUND BALANCE SUMMARY



The Insurance Fund provides resources for the City's health and dental insurance program, a reserve account for workers' compensation claims filed prior to May 1, 2002 and the City's wellness program.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Fund Transfers-Internal Charges	4,182,000	4,182,000	4,182,000	4,182,000		0.0%
Reimbursements/Other	1,133,400	1,136,200	1,179,300	1,203,300	24,000	2.0%
<b>Total Revenue</b>	<b>5,315,400</b>	<b>5,318,200</b>	<b>5,361,300</b>	<b>5,385,300</b>	<b>24,000</b>	<b>0.4%</b>
Contractual Services	5,114,700	5,681,400	5,672,400	5,993,800	321,400	5.7%
Materials and Supplies	1,500	10,600	5,300	6,800	1,500	28.3%
Capital Expenditures	37,100	25,000	24,400	25,000	600	2.5%
<b>Total Expenditures</b>	<b>5,153,300</b>	<b>5,716,900</b>	<b>5,702,100</b>	<b>6,025,700</b>	<b>323,600</b>	<b>5.7%</b>
<b>Net Increase/(Decrease)</b>	<b>162,100</b>	<b>(398,700)</b>	<b>(340,700)</b>	<b>(640,300)</b>	<b>(299,600)</b>	
<b>Fund Balance Beg. of Year</b>	<b>3,506,400</b>	<b>3,668,500</b>	<b>3,668,500</b>	<b>3,327,800</b>	<b>(340,700)</b>	<b>-9.3%</b>
<b>Fund Balance End of Year</b>	<b>3,668,500</b>	<b>3,269,800</b>	<b>3,327,800</b>	<b>2,687,500</b>	<b>(640,300)</b>	<b>-19.2%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>71.7%</b>	<b>57.4%</b>	<b>58.6%</b>	<b>44.8%</b>		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

#### Notable Budget Variance:

The increase in Contractual Services is due to anticipated increased insurance costs.

See Glossary of Terms and Funds in the Appendix.

# INTERNAL SERVICE FUND

## EMPLOYEE HEALTH/DENTAL PLANS (CMO)



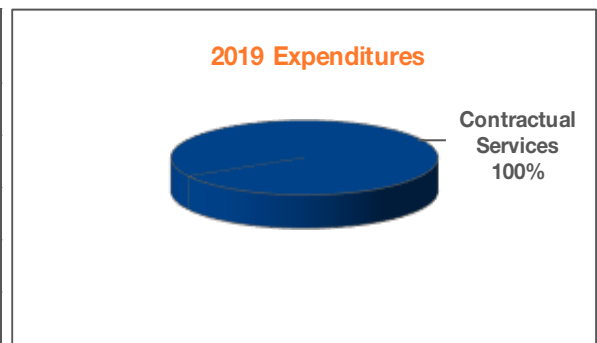
Account Code: 221.01.080

Budgeted Full-time Equivalent Positions: 0

### PURPOSE

This budget provides funding for the City's insurance plan that provides health and dental coverage for full-time City employees, Library employees, retirees and COBRA participants. The City provides health and dental coverage through the Intergovernmental Personnel Benefit Cooperative, a pool consisting of over 130 communities working together in an effort to identify and implement the most cost effective methods to providing insurance. This budget account also provides for supplemental Human Resources functions including unemployment insurance assessments and claims management along with flexible spending administration.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	5,084,700	5,631,000	5,630,600	5,942,600
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
<b>TOTAL</b>	<b>5,084,700</b>	<b>5,631,000</b>	<b>5,630,600</b>	<b>5,942,600</b>



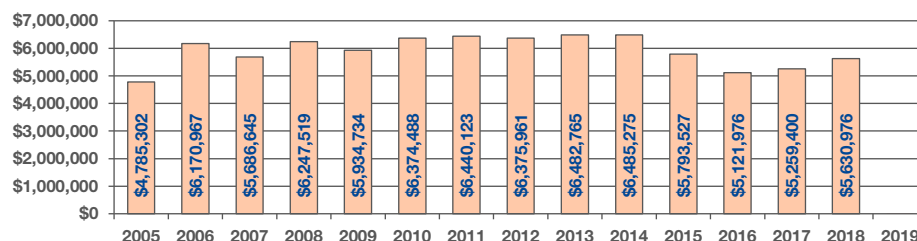
### 2018 OBJECTIVES ACCOMPLISHED

- Maintained renewal costs and expenditures below medical trend. <sup>F</sup>
- Continued implementation of insurance provisions provided under the Patient's Protection and Affordable Care Act (PPACA). <sup>F</sup>
- Continued to strategize addressing the potential impact of Cadillac Tax contained in the PPACA. <sup>F</sup>
- Developed a plan for increased benefit communication to employees with a focus on fiscal savings for employees by second quarter 2018. <sup>F</sup>
- Evaluated insurance program options to increase consumerism in the health and dental plans. <sup>F</sup>

### 2019 OBJECTIVES

- Continue working with the Employee Insurance Committee on strategies to maintain renewal costs and expenditures below medical trend. This will be an on-going process throughout the year. <sup>F</sup>
- Administer the benefit communication plan developed in 2018 to employees with a focus on fiscal savings. This process will be ongoing throughout 2019. <sup>F</sup>
- Continue active participation in the Intergovernmental Personnel Benefits Cooperative to ensure that the pool structure and benefits programs continue to best meet the City's needs. <sup>F</sup>

### 2006 through 2019 Budgeted Insurance Fund Expenditures



**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# INTERNAL SERVICE FUND WELLNESS PROGRAM (CMO)



Account Code: 221.01.082

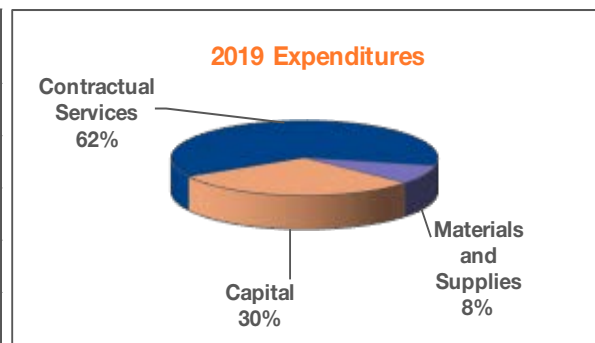
Budgeted Full-time Equivalent Positions: 0

## PURPOSE

The City's Wellness Incentive Program (Employees WIN) enhances the lives of the City's employees and their families through convenient and confidential access to health information, free or low-cost preventative health and disease management resources, and maintenance of a supportive environment to encourage healthy decisions. The culture of health created helps sustain a healthy workforce and is designed to reduce the rate of annual healthcare expenditure growth.

The WIN program is administered through the Human Resources Division and is available to all full-time employees and their spouses. The WIN program provides participants with on-site resources related to health and well-being, and provides programming and facilities specifically related to physical fitness, nutrition, stress management, and risk identification. Aggregate data gathered from the WIN program is used to provide targeted training and resources based upon the health risks of WIN program participants.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	-	-	-	-
Contractual Services	30,000	50,400	41,700	51,300
Materials and Supplies	1,500	10,600	5,300	6,800
Capital	37,100	25,000	24,400	25,000
<b>TOTAL</b>	<b>68,600</b>	<b>86,000</b>	<b>71,400</b>	<b>83,100</b>



## 2018 OBJECTIVES ACCOMPLISHED

- The Employee Wellness Committee met regularly and developed ideas for new programming to address health risks of employees, based upon an analysis of aggregate WIN program data. <sup>F</sup>
- Reduced the rate of annual healthcare expenditure growth by improving the health of employees and their families. Programming options included health challenges, stress management support and fitness programs along with myriad educational opportunities. <sup>F</sup>
- Continued replacement of fitness center equipment per the multi-year plan conducted in 2016. <sup>I</sup>

## 2019 OBJECTIVES

- Continue to find innovative ways to reduce the rate of annual healthcare expenditure growth by improving the health of employees and spouses. This will be an ongoing process throughout 2019. <sup>F</sup>
- Seek new ideas from the Employee Wellness Committee and research ideas from other sources to develop a plan to increase wellness initiatives. This will be an ongoing process throughout 2019. <sup>F</sup>
- Continue offering targeted programming options and educational opportunities throughout 2019. <sup>F</sup>
- Develop and administer a Wellness Interest Survey by fourth quarter of 2019. <sup>F</sup>
- Research and implement a new WIN web platform to improve mobile capabilities and reduce manual administrative tasks by the third quarter of 2019. <sup>I</sup>
- Continue replacement of fitness center equipment per the multi-year plan developed in 2016. This will be an on-going process throughout the year. <sup>I</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

# INTERNAL SERVICE FUND

## INSURANCE FUND

### EXPENDITURE DETAIL



Description		2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>221</b>	<b>Insurance Fund</b>				
221.01.080.6106	Professional Services - Medical	5,065,800	5,592,200	5,594,400	5,903,800
221.01.080.6107	Professional Services -Other	18,800	38,800	36,200	38,800
221.01.082.6107	Professional Services -Other	22,300	25,900	25,900	26,500
221.01.082.6201	Professional Development		1,000	500	1,000
221.01.082.6202	Membership Dues	600	800	800	800
221.01.082.6205	Photo & Printing		500	200	500
221.01.082.6210	Activities Programming Costs	4,700	8,600	6,200	8,800
221.01.082.6212	Education & Training	1,900	11,600	6,300	11,600
221.01.082.6215	Repairs	500	2,200	2,000	2,200
221.01.082.6501	Supplies - Books & Periodicals		400		400
221.01.082.6502	Supplies - Office		200		200
221.01.082.6512	Supplies - Department		500	500	500
221.01.082.6604	Furnishings & Small Equipment		4,500		
221.01.082.6606	Computer Software & Hardware	1,500	5,000	4,800	5,800
221.01.082.7104	Machinery & Equipment	37,100	25,000	24,400	25,000
<b>Total Insurance Fund</b>		<b>5,153,300</b>	<b>5,716,900</b>	<b>5,702,100</b>	<b>6,025,700</b>

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# FIDUCIARY FUND

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# HOUSING TRUST FUND



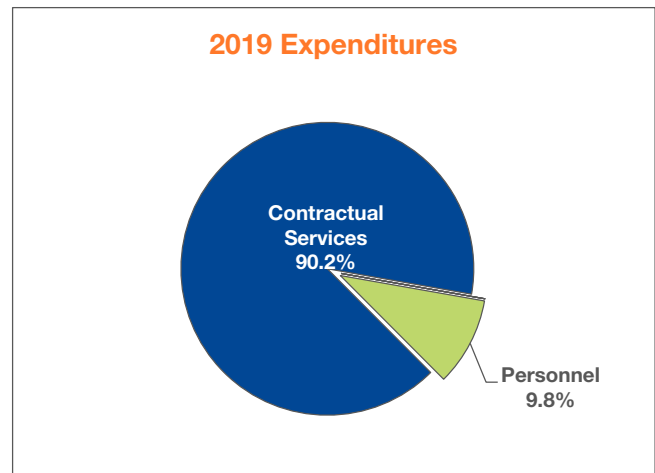
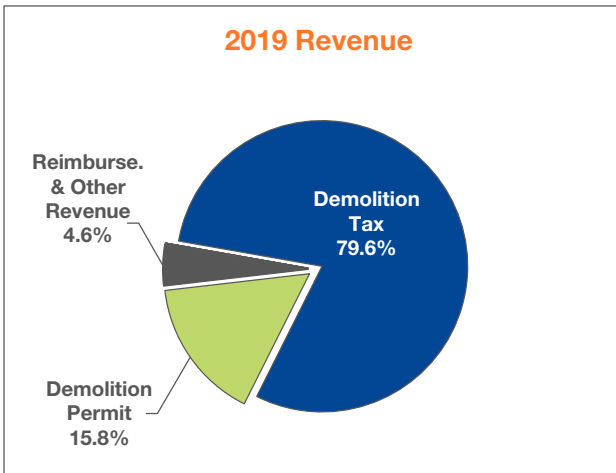
# FIDUCIARY FUND

## HOUSING TRUST FUND

### FUND BALANCE SUMMARY



The Housing Trust Fund was created along with the City's Affordable Housing Master Plan. Funded primarily by fees paid for demolition of existing housing stock, revenues are used to purchase and resell affordable homes in Highland Park.



	Total 2017 Actual	Total 2018 Budget	Total 2018 Estimate	Total 2019 Budget	Increase / (Decrease) '19 Bud. vs. '18 Est.	
					Dollar	Percent
Payment In-Lieu of Affordable Units	72,500	250,000	250,000		(250,000)	-100.0%
Demolition Tax	140,000	150,000	202,000	145,000	(57,000)	-28.2%
Demolition Permit	21,000	28,000	26,600	28,700	2,100	7.9%
Reimbursements and Other Revenue	6,600	4,500	194,400	8,400	(186,000)	-95.7%
<b>Total Revenue</b>	<b>240,200</b>	<b>432,500</b>	<b>673,000</b>	<b>182,100</b>	<b>(490,900)</b>	<b>-72.9%</b>
Personnel Expenditures	32,800	35,900	33,700	33,600	(100)	-0.3%
Contractual Services	535,200	297,500	95,000	310,900	215,900	227.3%
<b>Total Expenditures</b>	<b>568,000</b>	<b>333,400</b>	<b>128,700</b>	<b>344,500</b>	<b>215,800</b>	<b>167.7%</b>
<b>Net Increase/(Decrease)</b>	<b>(327,900)</b>	<b>99,100</b>	<b>544,300</b>	<b>(162,400)</b>	<b>(706,700)</b>	
<b>Fund Balance Beg. of Year</b>	<b>883,700</b>	<b>555,800</b>	<b>555,800</b>	<b>1,100,100</b>	<b>544,300</b>	<b>97.9%</b>
<b>Fund Balance End of Year</b>	<b>555,800</b>	<b>654,900</b>	<b>1,100,100</b>	<b>937,700</b>	<b>(162,400)</b>	<b>-14.8%</b>
<b>Fund Balance % Oper. Exp.</b>	<b>97.8%</b>	<b>196.4%</b>	<b>854.8%</b>	<b>272.2%</b>		
Fund Balance % Target	150.0%	150.0%	150.0%	150.0%		

#### Notable Budget Variances:

1. The decrease in Payment In-Lieu of Affordable Units Revenue is due to no anticipated approvals in 2019, which result in the payment in-lieu of constructing affordable units as part of development.
2. The decrease in Demolition Tax is due large 2018 demolition, which does not recur annually.
3. The decrease in Reimbursements/Other Revenue is due to a non-recurring tax credit received in 2018.
4. Expenditures – increases consistent with City's comp. plan, scattered site/grants, prgrm. operator's grant, temp. housing assistance and reimburse. of demo. tax per development agreement for Oakwood Residences.

#### Fund Balance Target Note:

Maintaining a fund balance is key to overcoming revenue shortfalls and having sufficient resources to take advantage of strategic opportunities or special projects. Funds that exceed the fund balance target are available for programming beyond supporting core services. The purpose of this target is to ensure that core programs and services are maintained. Budgets are developed consistent with fund target. Expenditures related to core operations that can be funded if the Housing Trust Fund falls below its fund target: Grants - Operating support grant for Community Partners for Affordable Housing and scattered site affordable housing development grants for the purchase of at least two housing units; Temporary Housing Assistance - Sixty (60) nights at hotel or other accommodation; Staffing - the total compensation for one part-time Housing Planner; and Other contractual or legal financial obligations.

See Glossary of Terms and Funds in the Appendix.

# FIDUCIARY FUND HOUSING TRUST FUND



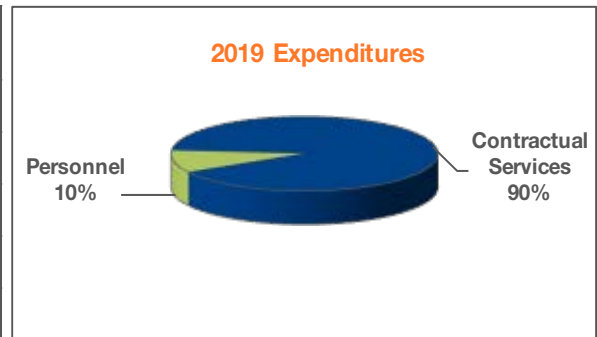
Account Code: 321.05.094

Budgeted Full-time Equivalent Positions: 0

## PURPOSE

The purpose of the Housing Trust Fund is to provide financial resources to address the affordable housing needs of low and moderate-income households who live or work in the City by promoting, preserving and producing long-term affordable housing units. The fund provides housing-related services and support for not-for-profit organizations that address the affordable housing needs of low-and moderate-income households in Highland Park. It also provides resources for temporary emergency housing assistance.

<i>Expenditures</i>	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	32,800	35,900	33,700	33,600
Contractual Services	535,200	297,500	95,000	310,900
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
<b>TOTAL</b>	<b>568,000</b>	<b>333,400</b>	<b>128,700</b>	<b>344,500</b>



## 2018 OBJECTIVES ACCOMPLISHED

- Awarded Community Partners for Affordable Housing (CPAH, formerly the Highland Park Illinois Community Land Trust) an \$85,000 operating grant for administration and programming related to the provision of affordable housing and affordable housing-related services. Tasks include homebuyer education and training, qualifying prospective buyers and renters, coordinating mortgages with lenders, administering an affordable housing eligibility waiting list and ongoing homebuyer and tenant services. <sup>C,F</sup>
- Provided a scattered site housing grant to CPAH for the acquisition and provision of affordable housing through participation in the IHDA-funded Tax Credit program. <sup>C</sup>
- Augmented the Lake County emergency housing assistance programs as needed. <sup>C</sup>

## 2019 OBJECTIVES

- Administer operating and development grant awards to support the creation and maintenance of affordable housing opportunities in Highland Park. <sup>C,F</sup>
- Support the City's objectives to address affordable housing needs of individuals and families through programs such as the Emergency Housing Assistance. <sup>C</sup>
- Provide staff support to the City's Housing Commission and related housing associations. <sup>C</sup>

**City Priorities Key:** A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

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# COMPONENT UNIT

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A historical black and white photograph of the Highland Park Public Library. The building is a large, light-colored structure with multiple arched windows. In the foreground, a man in a dark suit and hat stands on a paved path, looking towards the camera. Behind him, a horse-drawn carriage is visible, and further back, another horse-drawn carriage is being pulled by a team of horses. The background features a tall, slender tower with a blue roof, surrounded by trees with green and some autumn-colored foliage. The sky is clear and blue.

# HIGHLAND PARK PUBLIC LIBRARY

# HIGHLAND PARK PUBLIC LIBRARY COMPONENT UNIT

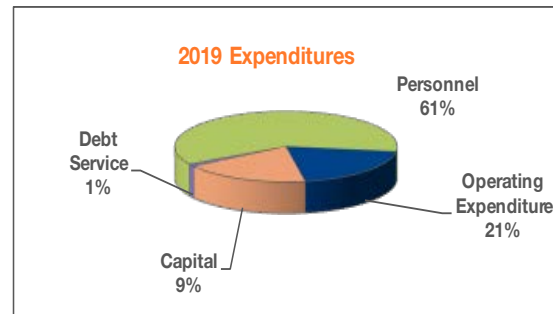


Budgeted Positions: 28 full-time, 60 part-time

## PURPOSE

The Highland Park Public Library is the community center bringing residents together for lifelong learning and cultural enrichment. The Library is more than just books, providing access to a wide variety of print and digital materials; educational, literary, and cultural programs for all ages and interests; technology training; and community meeting spaces.

Expenditures	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Personnel	3,265,400	3,468,900	3,468,900	3,468,600
Operating	1,042,500	1,097,400	1,097,400	1,140,400
Capital	314,000	417,300	858,300	1,045,000
Debt Service	67,900	67,000	67,900	67,000
<b>TOTAL</b>	<b>4,689,800</b>	<b>5,050,600</b>	<b>5,492,500</b>	<b>5,721,000</b>



## 2018 OBJECTIVES ACCOMPLISHED

### Special Projects

- Completed 2019-2021 Strategic Plan.
- Completed compensation study.

### Capital Projects

- Completed LED lighting upgrades in AV and Brenner Rooms and Youth Services Department.
- Replaced Meeting Room window shades and old furnishings.
- Replaced the Youth Services roof.
- Installed new HVAC controls and condensing units.

### Technology and Service Enhancements

- Introduced Curbit, a curbside pickup service.
- Completed CCS catalog migration project.
- Installed charging stations.
- Upgraded audio-visual equipment for events held in the Adult Services Room.

### Grant Awards for Special Projects and Services

- Awarded a \$81,000 digitization grant from the Illinois State Library to digitize archival materials related to Ravinia Festival.
- Received \$54,000 from the Friends of the Library to fund film and book discussions, stage risers, newspaper digitization, book bags, One Book program, landscaping enhancements, and Adult Services audio-visual upgrades.
- Continued the **Note for Note** concert series, with \$9,000 in grants from Yea! HP and the Highland Park Cultural Arts Commission.
- Continued the **Meet the Author** series, with funding from the Elizabeth L. Joksimovic Foundation.
- Received \$10,000 in lighting rebates from ComEd.



## Excellence in Special Programming

- Organized the fourth annual **How-To Fest** with interactive demonstrations by local businesses and experts.
- Hosted **One Book, One Highland Park**, a community-wide reading program, featuring an appearance by author Joseph Canon, and discussion of *A Legacy of Spies*, the One Book title by author John Le Carre.
- Expanded the **Library U** adult continuing education class offerings.
- Increased Library visibility in the community through Library presence and outreach at venues including the Ravinia Farmers Market, Food Truck Thursdays, the HP Recreation Center, the Battle of the Bands, and storytimes at Panera Bread and Subway.
- Offered local history programming in partnership with the Historical Society.
- Increased SCORE business mentoring sessions.
- Partnered with local organizations including YIVO and Writers Theater to present enriching programs.

## Intergovernmental Cooperation

- Participated in annual **MLK Day of Service** and **Resident Fair** events.
- Hosted annual **Read-A-Thon** launch event with the School District 112 Education Foundation, featuring storytelling and author visits.
- Planned and presented the **Rise and Shine** lecture series with the Highland Park Senior Center.
- Planned and presented **Sunday Film Screening and Discussion Series** with the Highland Park Senior Center.
- Hosted the **Local Author Festival**, presented with *East on Central*.
- Facilitated the Library/Historical Society partnership, promoted historical archives, and provided archival training to library staff.
- Provided book talks and facilitated the annual **Book Match** tournament, in cooperation with School District 112.
- Participated on City's **150<sup>th</sup> Anniversary Steering Committee**.

## 2019 OBJECTIVES

- Implement new strategic plan.
- Complete Youth Services Department remodeling project.
- Participate in Citywide planning for the City's 150<sup>th</sup> anniversary celebration.
- Propose an annual budget that adequately supports the Library's needs.
- Pursue grants that will benefit the Library's service goals.
- Identify sources of cost-effective goods and services, and continue to seek intergovernmental efficiencies.
- Continue to enrich the community by providing information, literacy, technology, cultural services and programs.
- Assess and resolve historical archive climate control requirements.

# HIGHLAND PARK PUBLIC LIBRARY



	Actual 2017	Budget 2018	Estimate 2018	Budget 2019	Increase / (Decrease) '19 Bud. vs. '18 Est.	
<b>General Fund</b>						
<b>Property Taxes</b>	<b>4,799,900</b>	<b>4,893,600</b>	<b>4,893,600</b>	<b>4,948,300</b>	<b>54,700</b>	<b>1.1%</b>
<b>Other Revenue:</b>						
Fees - Impact	10,900	5,000	5,000	5,000	-	0.0%
Fines	60,800	62,000	55,000	50,000	(5,000)	-9.1%
Gifts and Grants	170,000	15,000	15,000	15,000	-	0.0%
Miscellaneous Revenue	77,000	25,000	25,000	25,000	-	0.0%
Investment Income	19,300	8,000	8,000	8,000	-	0.0%
Per Capita			23,100		(23,100)	0.0%
Transfer from LLWCF	2,800		5,000		(5,000)	0.0%
Transfer from Special Reserve			441,000	627,700	186,700	42.3%
State Corporate Replacement Tax	44,400	42,000	44,400	42,000	(2,400)	0.0%
<b>Total Other Revenue</b>	<b>385,100</b>	<b>157,000</b>	<b>621,500</b>	<b>772,700</b>	<b>151,200</b>	<b>24.3%</b>
<b>Total Revenue</b>	<b>5,185,000</b>	<b>5,050,600</b>	<b>5,515,100</b>	<b>5,721,000</b>	<b>205,900</b>	<b>3.7%</b>
<b>Operating Expense</b>						
Salaries	2,561,200	2,654,000	2,654,000	2,740,000	86,000	3.2%
Payroll Taxes	192,100	203,000	203,000	209,600	6,600	3.3%
IMRF	214,000	217,000	217,000	132,000	(85,000)	0.0%
Insurance - Health	298,100	394,900	394,900	408,000	13,100	3.3%
<b>Subtotal - Salaries &amp; Benefits</b>	<b>3,265,400</b>	<b>3,468,900</b>	<b>3,468,900</b>	<b>3,489,600</b>	<b>20,700</b>	<b>0.6%</b>
Books, AV & Electronic Res.	570,500	572,000	572,000	572,000	-	0.0%
Cataloging & Processing	29,500	31,000	31,000	31,000	-	0.0%
Insurance - General	53,600	70,500	70,500	77,500	7,000	9.9%
Legal	3,600	5,000	5,000	5,000	-	0.0%
Maintenance - Building	109,600	137,500	137,500	137,500	-	0.0%
Maintenance - Equip. & Software	121,900	119,000	119,000	125,000	6,000	5.0%
Maintenance - Grounds	4,200	8,000	8,000	12,000	4,000	50.0%
Marketing	7,200	9,000	9,000	9,000	-	0.0%
Postage	8,700	8,000	8,000	8,000	-	0.0%
Programs	24,600	18,000	18,000	18,000	-	0.0%
Purchases funded by Gifts & Grants	5,800				-	0.0%
Supplies & Services	71,500	75,400	75,400	75,400	-	0.0%
Telecommunications	19,400	18,000	18,000	23,000	5,000	27.8%
Training, Staff	12,400	26,000	26,000	26,000	-	0.0%
<b>Total Operating Expense</b>	<b>4,307,900</b>	<b>4,566,300</b>	<b>4,566,300</b>	<b>4,609,000</b>	<b>42,700</b>	<b>0.9%</b>
<b>Capital Expense</b>						
Building & Grounds Improvement	292,300	372,300	813,300	1,000,000	186,700	23.0%
Computerization	13,400	35,000	35,000	35,000	-	0.0%
Furniture & Equipment	8,300	10,000	10,000	10,000	-	0.0%
<b>Total Capital Expense</b>	<b>314,000</b>	<b>417,300</b>	<b>858,300</b>	<b>1,045,000</b>	<b>186,700</b>	<b>21.8%</b>
<b>Debt Service Expense</b>	<b>67,900</b>	<b>67,000</b>	<b>67,900</b>	<b>67,000</b>	<b>(900)</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>4,689,800</b>	<b>5,050,600</b>	<b>5,492,500</b>	<b>5,721,000</b>	<b>228,500</b>	<b>4.2%</b>
<b>Net Revenue (Deficit)</b>	<b>495,200</b>	<b>-</b>	<b>22,600</b>	<b>-</b>	<b>(22,600)</b>	



# HIGHLAND PARK PUBLIC LIBRARY

## 10-YEAR CAPITAL IMPROVEMENT



CIP Items \$k	FY 19 Priority Rank	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019 to 2028
Youth Services Remodel	1	1,000					-	-	-	-		1,000
Computerization	1	35	35	35	35	35	35	35	35	35	35	350
Furniture & Equipment	1	10	10	10	10	10	10	10	10	10	10	100
Elevator Modernization			160									160
Caulking			32									64
Parking Lot Improvements				137								137
Directional/Stack Signage				30								30
Stair Railing Upgrades				23								53
Staff Lounge/Kitchen Improve.				18								18
Study Rooms Soundproofing				10								10
Roof Replacements												276
Exterior Painting					20							20
Door/Window Replacements												278
<b>Total</b>		<b>1,045</b>	<b>237</b>	<b>263</b>	<b>123</b>	<b>293</b>	<b>45</b>	<b>77</b>	<b>45</b>	<b>323</b>	<b>45</b>	<b>2,496</b>

### PRIORITY 1: High; Life Safety Concerns; Immediate Need

1. Critical infrastructure improvement or scheduled maintenance or replacement
2. Positive ROI (revenue generating program or upgrade)
3. Life safety and health risk
4. Impact on other infrastructure (holistic approach to achieve economies of scale)
5. Delay results in future expensive maintenance costs
6. Federal, State or Council mandated program
7. Funding earmarked or grant cost share program
8. Special Service Area or Recapture or Special Assessment project
9. Regional as well as local benefit

### PRIORITY 2: Medium; Operable For Now; Repairs Not Critical

1. Non-critical infrastructure improvement
2. Neutral ROI
3. Placeholder for an unfunded Priority 1 project or an unplanned but necessary project
4. Minimal local benefit - impacts only a portion of City
5. Federal, State or Council preferred program (not mandated)
6. Potential future grant cost share program
7. Potential future Special Service Area or Recapture or Special Assessment project
8. Greater regional or other entity benefit than local benefit

### PRIORITY 3: Low

1. Aesthetic improvement, no health or safety risk
2. Negative ROI
3. Future project on radar with potential regional benefit or funding opportunities
4. Potential to increase service efficiency but not a necessity

# HIGHLAND PARK PUBLIC LIBRARY FY19 LEVY BUDGET DETAIL

## REVENUE NOTES

### Property Taxes

Represents 97% of total revenues.

### Fees-Impact

Library receives a portion of the impact fees collected by the City from building developments.

### Fees-Other

Includes fees for copy machines, printers, coffee service and Library U tuition.

### Fines

Overdue fines and lost book fees collected from patrons. The 24-member catalog consortium migrated to a new system in 2018 which features automatic renewals. Revenue is anticipated to drop because of the automatic renewal feature.

### Gifts & Grants

Includes gifts received without restrictions imposed on spending. Most gifts are one-time payments that do not repeat from year-to-year. Gifts that are received with restrictions are reported in the Gift Fund. Grants are project specific and do not repeat from year-to-year.

### Investment Income

Interest received from Certificates of Deposit and Money Market balances.

### Per Capita Grant

The Public Library Per Capita Grants Program was established by the Illinois State Library to assist public libraries to improve and increase library services. This program may not continue in 2019.

### State Corporate Replacement Tax

Replacement taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships and other business entities were taken away.

## EXPENSE NOTES

### Salaries

Includes 2018 compensation study recommendations and COLA increases. The Library currently employs 88 (28 full-time, 60 part-time).

### FICA

7.65% of the Salaries line.

### IMRF

5.84% rate applied to 49 employees working 20+ hours per week. Note: 39 employees do not earn IMRF.

### Health Insurance

Rate is applied to 28 eligible full-time employees. Note: 60 employees do not receive health insurance benefits.

### Books, A-V, Electronic Resources

Includes all circulating and reference materials available to the public—books, newspapers, magazines, CDs, DVDs, digital resources, eBooks, streaming services, for both adult and youth collections—and all handling and delivery charges. A minimum of 12% of the operating budget should be spent on materials according to Illinois public library standards.

### Cataloging & Processing

Includes OCLC cataloging, labels, book covers and packaging for audio-visual items, bar codes, RFID tags, as well as costs to repair and rebind items in the collection.

# HIGHLAND PARK PUBLIC LIBRARY

## FY19 LEVY BUDGET DETAIL



### Insurance-General

Library joined the Libraries of Illinois Risk Agency (LIRA) in 2014. LIRA anticipates no more than a 10% increase in 2018. New rates will be confirmed in November 2018.

### Legal

\$210/hour fee.

### Maintenance of Building

Includes ongoing maintenance expenses such as cleaning service, air filter replacements, routine maintenance of HVAC systems, monthly elevator inspections and replacement of bulbs/ballasts.

### Maintenance of Equipment & Software

Includes membership in the CCS catalog consortium, annual copier lease and maintenance contracts, microfilm supplies and maintenance, firewall service, computer software upgrades of staff and public PC workstations, maintenance agreements for computer equipment and printer supplies. The Library currently supports 145 computers.

### Maintenance of Grounds

Includes landscaping service, 3 seasonal plantings and snow removal.

### Marketing

Includes printing projects, graphic supplies, promotional/giveaway items and special event advertising.

### Postage

Includes postage for outgoing correspondence, overdue notices, interlibrary loan books, and leasing and maintenance of postage equipment.

### Programs

Includes funds for youth and adult programs. Library will continue to solicit business and private program sponsorships to supplement budget.

### Supplies & Services

Includes office supplies, library cards and forms, published job advertisements, payroll service and special consultants.

### Telecommunications

Includes voice and data lines, repair and replacement of telephone equipment, line charges for Internet access and one fiber optic line.

### Training

Includes memberships in library organizations, continuing education classes, conference attendance and reimbursement for use of personal cars for Library business.

### Building & Grounds Improvements

Includes funds to address priorities outlined in the attached 10-year CIP. Spreadsheet is based on the building assessment report prepared by Shales McNutt in 2016 and the Facility Condition Assessment prepared by EMG in 2018.

### Computerization

Includes replacement of 30 PCs (4-year replacement cycle), tablets and eReaders, servers, printers and equipment for new technology.

### Debt Service Expense

The Debt Service is the third annual repayment of the Bond Proceeds funding the Penthouse/Basement AHU Replacement.

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# APPENDIX

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# CITY SPONSORED EVENTS

The City sponsors a number of events throughout the year which contribute to the high quality of life in the community. For information regarding any event, contact the City Manager's Office at 847.926.1000.

## HP150 Celebration

### **Budget:**

### **Costs Offset by Fundraising Efforts**

**Description:** The City of Highland Park will celebrate its sesquicentennial (150th anniversary) in 2019 with highly visible special events, concerts, City tours and more. Plans are underway for a wide variety of festivities which will bring the community together to celebrate the community and its wonderful history. All events and activities costs will be offset by community fundraising efforts led by an HP150 Fundraising Committee. Preexisting events and budgets such as the City's Holiday event, 4<sup>th</sup> of July and Biter Jester Music Festival will be rebranded and promoted under the umbrella of 2019 HP150 events. More information about HP150 festivities is available on the City website at [www.cityhpil.com/HP150](http://www.cityhpil.com/HP150).

## July 4 Parade, Concert and Fireworks

### **Budget (including HP150 additions):**

**\$41,590**

**Parade Description:** The City of Highland Park and the Park District of Highland Park co-sponsor the annual Fourth of July parade. Held every year on July 4, the parade attracts approximately 65-75 entries. The City requires a \$60 entry fee for businesses or political groups; there is no fee for non-profit organizations. Each entry includes between 5-25 people who may walk, bike, or participate on a float. Types of entries include youth groups, religious organizations, local businesses and restaurants, entertainment, dignitaries, political candidates and more. The one-hour parade occurs in the Central Business District with a route of approximately one mile. The 2019 parade will include a City float in honor of HP150.

The City provides staff and funding to implement the event. At least two staff members from the City Manager's Office are present for the entire parade. Additionally, police officers provide traffic assistance throughout the event. Other staff support for the event includes street closures and signage, public safety, and the assembly of a temporary grandstand for dignitaries and staff during the event.

**Parade Attendance:** Approximately 3,000 spectators from St. Johns to Central Avenue to Sunset Woods Park.

**Concert Description:** The City provides a stage for the July 4 concert that is traditionally held on School District 113 property at Wolters Field. Alternative locations are being considered for the HP150 4<sup>th</sup> of July Celebration. The City provides a generator and portable bathrooms. The City hires an independent company for sound and lighting services. A local non-profit, Bitter Jester Foundation for the Arts, coordinates the entertainment. Bands consist of high school students with participants under age 18. The concert lasts approximately five hours. People who attend the concert are also in a location to view the fireworks display.

**Concert Attendance:** Approximately 700-1000 people throughout the event.

**Fireworks Description:** The evening's fireworks display is a 20-minute event that is executed from a secure location to be determined in early 2019. The City has a contract with a pyrotechnics firm to execute the preparation and launching of the fireworks display. Staff support provided by the City includes traffic control and signage, public safety, and general event oversight.

**Fireworks Attendance:** Approximately 700-1000 people view the fireworks from the designated viewing area. A new site is being discussed for 2019.



# CITY SPONSORED EVENTS



## Bitter Jester Music Festival

### **Budget:**

**\$11,530**

**Description:** Bitter Jester Music Festival is an event that the City sponsors that consists of four Friday evening concerts during the month of June at Port Clinton Square, 600 Central Avenue and the grand finale concert held July 4 traditionally on School District 113 property at Wolters Field. A local non-profit, Bitter Jester Foundation for the Arts, coordinates the concerts and selects the entertainment, consisting of high school bands with participants under age 18. June concerts last about two hours and leads into the July 4 grand finale concert, where bands compete for the championship.

**Concert Attendance:** 50-100 attendees.

## Holiday Lighting Event

### **Budget:**

**\$800**

**Description:** Every year on the Saturday before the Thanksgiving holiday, the City hosts a holiday lighting event in Port Clinton Square, 600 Central Avenue. Entertainment ranges from Santa Claus to carolers and the City puts together a scavenger hunt throughout downtown Highland Park. The Mayor leads a countdown and turns on the holiday lights. The Public Works Department erects a temporary stage in Port Clinton Square for the volunteer entertainment groups and City officials. Businesses participate by offering free activities, games and giveaways at their stores or by sponsoring entertainment or donating to the raffle. Participants who complete the scavenger hunt are entered into a raffle to win a prize donated by local businesses. The event lasts about 2.5 hours.

**Attendance:** The holiday lighting event attracts approximately 250-400 attendees.

## Memorial Day/Veterans Day Ceremonies

### **Budget:**

**\$100**

**Description:** The City coordinates with the local American Legion, Veterans of Foreign Wars and Jewish War Veterans to create community observances of Memorial and Veterans Day. Typically, members the Highland Park High School Band perform. Veterans Day Ceremonies are held indoors at the Highland Park Public Library (494 Laurel Avenue) and Memorial Day Ceremonies are conducted at Highland Park High School Auditorium (433 Vine Avenue).

**Attendance:** 150 - 350 attendees.

## Business Summit

### **Budget:**

**\$12,000**

**Description:** The Business Summit brings together brokers, developers, existing local business owners and prospective business owners to facilitate economic growth and new opportunities in Highland Park. The event occurs at the Highland Park Country Club and features keynote speakers as well as presentations by City staff and elected officials. Approximately a dozen organizations sponsor the event to cover 100% of costs. Following and during the event, attendees are given an opportunity to network with sponsors, City staff and officials, and other attendees. Food is provided and registration is free for the attendees. The event is invite-only.

**Attendance:** Approximately 200 business and community leaders attend.

# CITY OF HIGHLAND PARK

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
1,695,500	1,843,800	Real Estate Transfer Tax	2,003,200	2,126,000	1,565,700	1,599,300
337,300	298,800	State Replacement Tax	315,600	321,900	290,100	293,300
8,992,400	9,162,100	Sales Tax	9,087,400	9,159,000	9,257,000	9,468,000
3,551,400	3,617,900	Home Rule Sales Tax	3,582,100	3,679,300	3,654,100	3,654,100
2,603,400	2,365,300	Utility Tax	2,410,900	2,316,100	2,473,500	2,522,300
1,195,200	1,153,400	Telecommunications Tax	1,015,800	1,030,100	927,300	851,900
37,700	50,100	Auto Rental Tax	41,400	43,500	43,900	47,200
3,166,900	2,897,300	State Income Tax	2,733,700	2,976,500	2,752,900	2,752,900
669,800	725,900	State Local Use Tax	778,000	771,800	833,800	893,600
1,400	600	Fire Insurance Tax	400	1,400	500	600
799,100	814,300	Cable TV Franchise Tax	810,900	810,000	780,700	750,000
2,771,800	2,375,800	Property Tax	2,082,600	3,797,200	3,797,200	3,849,700
206,600	191,300	Hotel/Motel Tax	192,300	137,700	144,200	144,200
1,001,800	959,900	Food/Beverage/Packaged Liquor Tax	977,500	939,500	923,400	963,300
<b>27,030,400</b>	<b>26,456,400</b>	<b>General Taxes</b>	<b>26,031,800</b>	<b>28,110,000</b>	<b>27,444,300</b>	<b>27,790,400</b>
1,760,500	1,480,500	Building Permits	1,243,000	1,175,000	1,443,000	1,175,000
39,800	32,700	Fire Permits	27,200	43,000	35,000	36,700
55,400	92,400	Forestry Permits	53,000	44,000	46,000	46,000
		Overweight Truck Permit				22,000
<b>1,855,700</b>	<b>1,605,500</b>	<b>Building Permit Revenue</b>	<b>1,323,300</b>	<b>1,262,000</b>	<b>1,524,000</b>	<b>1,279,700</b>
33,600	34,400	General Contractors	33,900	33,000	33,300	35,000
13,000	13,200	Dog Licenses	13,300	12,400	13,000	13,000
3,500	2,500	Taxi Cab and Driver Licenses	1,200	1,100	1,700	1,700
2,000	6,500	Scavengers	4,000	2,500	3,000	3,000
12,700	11,400	Restaurant	10,800	13,000	11,000	11,000
10,500	8,500	Cigarette	7,500	9,000	8,000	8,000
147,100	129,900	Liquor	120,800	135,000	126,000	130,000
48,000	44,900	Landscape Licenses	41,700	45,000	41,700	43,000
28,200	32,400	Business Registration	31,600	30,500	31,200	31,000
200	200	Lobbyist Registration Fees	200	200	100	100
	21,900	Rental Registration	19,800	19,000	20,400	20,400
59,500	41,600	Miscellaneous	43,000	32,000	37,000	35,000
<b>358,300</b>	<b>347,400</b>	<b>Licenses</b>	<b>327,900</b>	<b>332,700</b>	<b>326,300</b>	<b>331,200</b>
855,100	501,800	Fines and Forfeitures	419,800	727,600	514,400	513,000
<b>855,100</b>	<b>501,800</b>	<b>Fines and Forfeitures</b>	<b>419,800</b>	<b>727,600</b>	<b>514,400</b>	<b>513,000</b>
7,000	17,700	Sale of Assets	1,102,000		4,262,000	
72,400	144,600	Rental Income	99,500	106,900	141,200	141,200
43,800	45,100	Wireless/Right of Way Leases	46,400	47,500	47,500	47,800
(3,150,000)		Gain/(Loss) on Investments				
762,000	822,100	Payment in Lieu of Taxes	846,200	800,000	810,100	810,100
62,200	187,500	Interest Income	239,200	144,400	297,800	297,800
<b>(2,202,500)</b>	<b>1,217,000</b>	<b>Rev. From Use of Money/Prop.</b>	<b>2,333,300</b>	<b>1,098,800</b>	<b>5,558,600</b>	<b>1,296,900</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
9,100	17,600	City Sponsored Events	10,300	12,000	13,000	87,000
119,400	111,500	Senior Citizens Activities	109,500	120,000	120,000	128,000
11,800	12,100	Youth Center Activities	20,500	12,000	6,300	
6,300	3,700	Public Access Studio				
56,100	50,400	Vital Statistics	54,500	56,000	52,000	52,200
		Administrative Hearing Fee	13,800			
(3,800)	6,600	Recycling Bins/Yard Waste Stickers	(100)	100	200	200
116,700	130,700	Alarm & False Alarm Fees	120,200	119,500	124,200	124,400
780,700	827,600	Police Department Services	903,600	761,000	984,000	1,034,900
558,600	619,500	Ambulance Charges	621,100	575,000	580,000	590,000
33,100	343,300	Fire Department Services	660,600	641,200	648,500	656,500
48,900	35,900	Planning Fees	44,400	36,500	37,900	41,500
13,700	26,500	Public Works Services	8,300	5,000	27,000	5,000
515,600	509,100	Hunt Military Communities Services	494,400	400,000	400,000	285,200
300,000	350,000	Service to E911 Fund	350,000	981,800	981,800	589,000
1,126,100	1,158,600	Service to Water Fund	1,316,700	1,272,000	1,272,000	1,287,600
490,200		Service to Debt Fund		1,000,000	1,000,000	
101,600	99,000	Service to Parking Fund	99,000	99,000	99,000	99,000
		Service to TIF Fund		54,200	54,200	
<b>4,284,000</b>	<b>4,302,000</b>	<b>Charges - Current Services</b>	<b>4,826,800</b>	<b>6,145,300</b>	<b>6,400,100</b>	<b>4,980,500</b>
5,700	3,300	Freedom of Information Requests	300	2,400		
136,300	199,900	Miscellaneous Reimbursements	147,200	150,500	142,200	142,300
(100)		Miscellaneous Revenue				
25,500	20,000	Workers Compensation Reimbursement	79,600	20,000	75,000	36,000
48,500	31,900	Reimbursements - Police	50,200	86,600	117,000	64,100
9,100	1,700	Reimbursements - Fire	8,400	1,800	14,800	12,500
35,200	12,800	Government Grants	80,700	37,600	32,200	10,100
100	100	Contributions	100			
<b>260,200</b>	<b>269,700</b>	<b>Miscellaneous</b>	<b>366,500</b>	<b>298,900</b>	<b>381,100</b>	<b>265,100</b>
<b>32,441,200</b>	<b>34,699,900</b>	<b>TOTAL GENERAL FUND</b>	<b>35,629,300</b>	<b>37,975,300</b>	<b>42,148,800</b>	<b>36,456,700</b>
1,124,200	1,127,100	Property Tax	1,117,500	1,353,500	1,353,500	1,278,500
83,300	66,700	Demolition Tax	70,000	70,000	40,000	40,000
472,100	426,400	Municipal Gas Tax	431,700	412,400	379,700	379,700
44,400	27,600	Miscellaneous/Street Permits	32,700	26,000	27,000	27,000
912,600	896,900	Vehicle License Tax	1,071,400	1,071,700	1,071,700	1,071,700
12,600	12,500	Fines and Forfeitures	12,400	11,000	12,000	12,000
113,000	107,600	Services and Reimbursements	78,200	102,700	111,400	102,700
30,600	68,700	State DOT Reimbursement	73,000	36,300	40,000	42,100
	600	Interest Earnings	900		1,300	1,300
30,000	130,000	Transfer from Motor Fuel Tax	95,000	220,000	220,000	150,000
1,312,400	1,342,000	Pace Revenues	1,421,800	1,342,000	1,400,000	1,400,000
<b>4,135,200</b>	<b>4,206,100</b>	<b>TOTAL MULTI-MODAL TRANSP</b>	<b>4,404,600</b>	<b>4,645,700</b>	<b>4,656,700</b>	<b>4,505,100</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
727,600	757,800	State Motor Fuel Tax Allotments	759,200	750,400	750,400	750,400
200	1,900	Interest Earnings	4,300		4,700	4,700
<b>727,800</b>	<b>759,700</b>	<b>TOTAL MOTOR FUEL TAX FUND</b>	<b>763,400</b>	<b>750,400</b>	<b>755,100</b>	<b>755,100</b>
	300	Interest Earnings	4,300	4,300	4,300	2,000
369,800	454,200	Surcharge Revenues	461,300	594,500	594,500	594,500
<b>369,800</b>	<b>454,500</b>	<b>TOTAL ENHANCED 911 FUND</b>	<b>465,600</b>	<b>598,800</b>	<b>598,800</b>	<b>596,500</b>
27,000	16,500	Rental Revenue				
		Transfer	75,700			
<b>27,000</b>	<b>16,500</b>	<b>TOTAL HP THEATER FUND</b>	<b>75,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
4,731,900	5,233,000	Property Tax	5,708,500	6,270,000	6,270,000	6,270,000
<b>4,731,900</b>	<b>5,233,000</b>	<b>TOTAL PS PENSION FUND</b>	<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>
103,900	93,400	Waste Hauling/Textile Fee/Rebate	144,100	145,000	132,000	135,000
<b>103,900</b>	<b>93,400</b>	<b>TOTAL ENV SUSTAINABILITY</b>	<b>144,100</b>	<b>145,000</b>	<b>132,000</b>	<b>135,000</b>
2,955,000	2,960,300	Property Tax	2,948,300	954,800	887,800	1,237,600
175,000		Home Rule Sales Tax				
7,100	89,800	Reimbursement/Interest Earnings	105,300	86,300	87,900	87,000
15,000,000		Pension Bond Redemption Proceeds				
<b>18,137,100</b>	<b>3,050,200</b>	<b>TOTAL DEBT SERVICE FUND</b>	<b>3,053,600</b>	<b>1,041,200</b>	<b>975,700</b>	<b>1,324,600</b>
548,100	500,800	Property Tax/SSA Revenue	503,500	637,900	637,900	1,200,000
454,600	450,700	Home Rule Sales Tax	441,600	453,700	451,400	451,400
244,765	97,300	Grants/Reimbursements	240,900	747,000	818,300	616,100
667,100	4,715,500	Bond Proceeds	717,800	7,155,100	7,155,100	
720,000	720,000	Transfer from Motor Fuel Tax	720,000	750,400	750,400	750,400
2,400	30,300	Interest Earnings	34,100	28,100	117,700	33,500
<b>2,637,000</b>	<b>6,514,600</b>	<b>TOTAL STREET CONSTR. FUND</b>	<b>2,657,900</b>	<b>9,772,200</b>	<b>9,930,800</b>	<b>3,051,400</b>
	1,000	Interest Earnings	1,600			
188,300	215,700	Property Tax Increment	214,000	214,300	330,200	333,600
<b>188,300</b>	<b>216,700</b>	<b>TOTAL TAX INCREMENT FUND</b>	<b>215,600</b>	<b>214,300</b>	<b>330,200</b>	<b>333,600</b>
211,400	206,600	Parking Fines	165,900	196,500	214,900	213,300
492,300	465,200	Parking Collections	437,600	470,400	471,600	471,600
108,800	115,700	Parking Garage Income	113,100	113,100	107,200	107,200
3,100	8,400	Grants/Other Reimbursements	8,600	7,500	7,500	7,500
	68,000	Transfer from Environmental Sustain.				
3,200	7,200	Interest Earnings	5,200	4,300	6,800	6,800
		Gain/Loss on Disposal of Assets	(31,400)			
<b>818,700</b>	<b>871,100</b>	<b>TOTAL PARKING FUND</b>	<b>699,000</b>	<b>791,800</b>	<b>808,000</b>	<b>806,400</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL



2015 Actual	2016 Actual	Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
103,300	128,400	Tap Permits	107,300	85,000	85,000	85,000
8,600	7,300	Fines - Public Works	8,300	7,500	7,500	7,500
7,133,700	7,782,500	Water Sales	7,762,800	8,326,900	7,958,900	8,958,900
25,500	25,300	Other Services	29,300	22,500	26,000	26,000
70,300	70,400	Recovery Zone Bond Interest Rebate	70,500	69,000	69,000	69,000
3,400	30,500	Interest Earnings	95,700	40,300	93,600	35,700
15,100	95,200	Reimbursements	38,000	16,200	5,100	12,400
(7,000)		Gain/Loss on Asset Sales	(16,200)			
6,901,955	4,747,100	Bond Proceeds/IEPA Loan	3,820,100			
<b>14,254,900</b>	<b>12,886,700</b>	<b>TOTAL WATER FUND</b>	<b>11,915,700</b>	<b>8,567,400</b>	<b>8,245,100</b>	<b>9,194,500</b>
5,400		Reimbursements				
841,600		Transfer from General Fund				
<b>847,000</b>	<b>-</b>	<b>TOTAL H.P. COUNTRY CLUB FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
48,300	47,400	Sewer Permits	49,200	40,000	35,000	35,000
2,068,100	2,379,700	Sanitary Sewer Charges	2,315,300	2,458,700	2,389,600	2,389,600
1,916,200	2,179,000	Storm Sewer Charges	2,177,300	2,230,100	2,307,400	2,307,400
33,600	41,800	Other Services/Reimbursements	51,500	189,200	455,300	119,200
20,000	20,000	Interest Earnings	29,600	18,400	29,200	29,200
101,100	1,007,200	Bond Proceeds				
<b>4,171,000</b>	<b>5,675,000</b>	<b>TOTAL SEWER FUND</b>	<b>4,623,000</b>	<b>4,936,400</b>	<b>5,216,500</b>	<b>4,880,400</b>
4,847,400	3,913,700	Fund Transfers - Internal Charges	4,182,000	4,182,000	4,182,000	4,182,000
1,547,400	1,105,800	Reimbursements	1,129,600	1,136,200	1,179,300	1,203,300
	2,800	Interest Earnings	3,800			
<b>6,394,800</b>	<b>5,022,300</b>	<b>TOTAL INSURANCE FUND</b>	<b>5,315,400</b>	<b>5,318,200</b>	<b>5,361,300</b>	<b>5,385,300</b>
40,100	28,100	Reimbursements	48,500	30,700	30,000	99,000
6,300	22,300	Interest Earnings	37,300	19,200	74,800	37,500
(14,733)	13,700	Sale of Assets	(26,500)	25,000	13,000	13,000
2,573,700	2,370,200	Equipment Charges	2,548,600	2,217,500	2,217,500	1,911,100
934,400	1,055,400	Information Technology Charges	1,250,600	1,414,600	1,414,600	1,392,000
		Bond Proceeds		1,037,000	1,037,000	
		Transfer from Env. Sustain. Fund				
<b>3,539,700</b>	<b>3,489,800</b>	<b>TOTAL EQUIPMENT FUND</b>	<b>3,858,500</b>	<b>4,744,000</b>	<b>4,786,900</b>	<b>3,452,600</b>
166,700	133,300	Demolition Tax	140,000	150,000	202,000	145,000
49,100	19,800	Demolition Permit	21,000	28,000	26,600	28,700
	300,000	Payment In-Lieu of Affordable Units	72,500	250,000	250,000	
237,800	5,600	Reimbursements and Other Revenue	6,600	4,500	194,400	8,400
<b>453,700</b>	<b>458,800</b>	<b>TOTAL HOUSING TRUST FUND</b>	<b>240,200</b>	<b>432,500</b>	<b>673,000</b>	<b>182,100</b>
<b>93,979,000</b>	<b>83,648,100</b>	<b>GRAND TOTALS</b>	<b>79,770,100</b>	<b>86,203,100</b>	<b>90,889,000</b>	<b>77,329,400</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111 General Fund</b>				
<b>111.01.001 City Council</b>				
111.01.001.5102 Part Time Labor	70,700	70,500	70,500	70,500
111.01.001.5201 FICA	3,600	4,400	4,400	4,400
111.01.001.5202 Medicare	800	1,000	1,000	1,000
111.01.001.5203 IMRF	3,100	6,700	6,700	4,100
111.01.001.5206 PPO Health/Dental Plan	118,900	119,000	119,000	119,000
111.01.001.5209 Life Insurance	100			
111.01.001.6201 Professional Development	700	2,200	1,000	800
111.01.001.6202 Membership Dues	9,200	7,400	7,400	5,500
111.01.001.6203 Postage	700	500	200	200
111.01.001.6205 Photo and Printing	1,700	300	400	400
111.01.001.6206 Receptions & Ceremonials	200	600	500	500
111.01.001.6210 Activities Programming Costs				51,000
111.01.001.6405 IT Charges	15,800	9,200	9,200	
111.01.001.6501 Supplies - Books & Periodicals	100	100	100	100
111.01.001.6502 Supplies - Office	500	800	700	500
111.01.001.6513 Business Expenses	5,500	9,000	8,500	8,000
<b>Total City Council</b>	<b>231,500</b>	<b>231,600</b>	<b>229,500</b>	<b>265,900</b>

<b>111.002 Administration</b>				
111.01.002.5101 Full Time Labor	433,700	456,400	455,800	482,700
111.01.002.5102 Part Time Labor	38,300	44,500	34,700	49,300
111.01.002.5104 Car Allowance	4,100	4,100	4,100	4,100
111.01.002.5201 FICA	24,200	26,000	25,000	26,800
111.01.002.5202 Medicare	6,800	7,300	7,100	7,700
111.01.002.5203 IMRF	44,700	46,300	45,700	29,900
111.01.002.5206 PPO Health/Dental Plan	66,300	68,000	68,000	68,000
111.01.002.5209 Life Insurance	1,700			
111.01.002.6107 Professional Services -Other	20,100	10,600	19,900	
111.01.002.6201 Professional Development	5,600	7,500	6,500	4,900
111.01.002.6202 Membership Dues	19,400	22,200	21,300	22,600
111.01.002.6203 Postage	900	700	700	100
111.01.002.6206 Receptions & Ceremonials	100	200	100	200
111.01.002.6210 Activities Programming Costs				96,600
111.01.002.6212 Education & Training	100	200		
111.01.002.6305 Utilities - Mobile Phones	1,700	2,200	1,900	2,000
111.01.002.6405 IT Charges	61,600	83,100	83,100	76,900
111.01.002.6502 Supplies - Office	700	1,300	1,100	1,000
111.01.002.6513 Business Expenses	19,900	22,100	25,000	25,300
<b>Total Administration</b>	<b>750,100</b>	<b>802,700</b>	<b>800,000</b>	<b>898,200</b>

<b>111.003 Human Resources</b>				
111.01.003.5101 Full Time Labor	223,700	231,500	229,700	238,700
111.01.003.5103 Over Time Labor		1,000	1,000	1,000
111.01.003.5201 FICA	13,500	14,400	14,300	14,900
111.01.003.5202 Medicare	3,200	3,400	3,300	3,500
111.01.003.5203 IMRF	21,500	22,000	21,900	14,000
111.01.003.5206 PPO Health/Dental Plan	50,600	51,000	51,000	51,000



# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.01.003.5209 Life Insurance	400			
111.01.003.6106 Professional Services - Medical	10,100	17,200	10,600	17,500
111.01.003.6107 Professional Services -Other	25,100	31,800	41,200	49,800
111.01.003.6201 Professional Development	3,000	6,500	6,200	3,900
111.01.003.6202 Membership Dues	1,800	1,800	1,800	1,800
111.01.003.6203 Postage		100	200	300
111.01.003.6205 Photo and Printing	200	200	200	200
111.01.003.6208 Travel Allowance	2,100	9,700	5,700	6,500
111.01.003.6211 Employee Appreciation	2,100	8,800	7,100	10,100
111.01.003.6212 Education & Training	56,700	66,200	66,100	67,200
111.01.003.6213 Recruitment Costs	21,400	63,800	44,900	32,500
111.01.003.6305 Utilities - Mobile Phones	600	1,200	1,500	800
111.01.003.6405 IT Charges	23,300	27,700	27,700	25,600
111.01.003.6501 Supplies - Books & Periodicals	400	700	800	700
111.01.003.6502 Supplies - Office	100	1,700	1,600	1,700
111.01.003.6513 Business Expenses		400	300	400
111.01.003.6604 Furnishings & Small Equipment		500	800	500
111.01.003.6606 Computer Software & Hardware	14,100	16,300	43,500	32,500
<b>Total Human Resources</b>	<b>473,800</b>	<b>577,700</b>	<b>581,000</b>	<b>575,100</b>

### 111.004 Communications

111.01.004.5101 Full Time Labor	63,500	73,600	73,300	76,200
111.01.004.5102 Part Time Labor	44,600	44,300	44,100	45,500
111.01.004.5201 FICA	6,500	7,300	7,300	7,500
111.01.004.5202 Medicare	1,500	1,700	1,700	1,800
111.01.004.5203 IMRF	10,400	11,200	11,100	7,100
111.01.004.5206 PPO Health/Dental Plan	16,800	17,000	17,000	17,000
111.01.004.5209 Life Insurance	200			
111.01.004.6107 Professional Services -Other	26,500	28,500	28,500	25,100
111.01.004.6201 Professional Development		300	300	400
111.01.004.6202 Membership Dues	300	400	400	400
111.01.004.6203 Postage	23,400	25,700	25,700	25,700
111.01.004.6205 Photo and Printing	26,500	28,800	28,800	29,900
111.01.004.6206 Receptions & Ceremonials	13,000	13,100	13,100	13,100
111.01.004.6210 Activities Programming Costs	32,600	39,100	39,100	39,300
111.01.004.6212 Education & Training	100	200	200	
111.01.004.6216 Maintenance of Equipment	300	4,000	4,000	3,000
111.01.004.6305 Utilities - Mobile Phones	600	800	800	800
111.01.004.6405 IT Charges	21,100	18,500	18,500	34,200
111.01.004.6502 Supplies - Office	100	200	100	100
111.01.004.6512 Supplies - Department	300	1,100	1,100	1,100
111.01.004.6604 Furnishings & Small Equipment	1,300			
111.01.004.6606 Computer Software & Hardware	100	2,300	2,300	2,300
111.01.004.7104 Machinery & Equipment		98,700	92,000	
<b>Total Communications</b>	<b>289,600</b>	<b>416,600</b>	<b>409,200</b>	<b>330,500</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
<b>111.005 Youth</b>				
111.01.005.5101 Full Time Labor	60,400	45,300	44,400	
111.01.005.5102 Part Time Labor	24,500	38,400	34,100	
111.01.005.5201 FICA	5,200	5,200	4,900	
111.01.005.5202 Medicare	1,200	1,200	1,100	
111.01.005.5203 IMRF	5,800	4,300	4,200	
111.01.005.5206 PPO Health/Dental Plan	11,700	8,500	8,500	
111.01.005.5209 Life Insurance	200			
111.01.005.6210 Activities Programming Costs	2,600	2,000	2,000	
111.01.005.6304 Utilities - Telephone	600	800	700	
111.01.005.6404 Equipment Charges	14,200	13,000	13,000	
111.01.005.6405 IT Charges	19,200	7,400	7,400	
111.01.005.6513 Business Expenses		100		
<b>Total Youth</b>	<b>145,700</b>	<b>126,000</b>	<b>120,300</b>	<b>-</b>

<b>111.006 Senior</b>				
111.01.006.5101 Full Time Labor	194,100	208,700	202,000	258,800
111.01.006.5102 Part Time Labor	39,600	47,600	47,600	49,300
111.01.006.5201 FICA	14,300	15,900	15,500	19,100
111.01.006.5202 Medicare	3,300	3,700	3,600	4,500
111.01.006.5203 IMRF	21,500	24,300	23,700	18,000
111.01.006.5206 PPO Health/Dental Plan	55,800	59,500	59,500	68,000
111.01.006.5209 Life Insurance	300			
111.01.006.6107 Professional Services -Other	200	400	400	400
111.01.006.6201 Professional Development	600	600	600	600
111.01.006.6202 Membership Dues	200	300	500	700
111.01.006.6203 Postage	1,100	1,500	1,500	1,900
111.01.006.6205 Photo and Printing	3,800	6,000	5,300	5,900
111.01.006.6210 Activities Programming Costs	67,100	95,000	95,000	109,500
111.01.006.6216 Maintenance of Equipment	100	300	300	
111.01.006.6304 Utilities - Telephone				800
111.01.006.6404 Equipment Charges	10,400	9,500	9,500	8,700
111.01.006.6405 IT Charges	12,800	17,500	17,500	24,400
111.01.006.6502 Supplies - Office	800	800	700	700
111.01.006.6512 Supplies - Department	600	600	600	600
111.01.006.6513 Business Expenses	900	1,000	1,000	1,000
111.01.006.6604 Furnishings & Small Equipment	1,800	2,900	2,800	1,000
111.01.006.6606 Computer Software & Hardware	300	15,400	15,400	4,400
<b>Total Senior</b>	<b>429,700</b>	<b>511,400</b>	<b>502,800</b>	<b>578,200</b>

<b>111.007 City Clerk</b>				
111.01.007.5101 Full Time Labor	111,200	114,300	113,800	118,400
111.01.007.5201 FICA	6,800	7,100	7,100	7,300
111.01.007.5202 Medicare	1,600	1,700	1,700	1,700
111.01.007.5203 IMRF	10,700	10,800	10,800	6,900
111.01.007.5206 PPO Health/Dental Plan	33,700	34,000	34,000	34,000
111.01.007.5209 Life Insurance	300			
111.01.007.6107 Professional Services -Other	12,500	20,300	20,300	23,400
111.01.007.6201 Professional Development	200	600	600	400

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.01.007.6202 Membership Dues		200	200	
111.01.007.6203 Postage				400
111.01.007.6204 Advertising		200	100	100
111.01.007.6405 IT Charges	13,500	18,500	18,500	17,100
111.01.007.6502 Supplies - Office	600	500	500	400
<b>Total City Clerk</b>	<b>191,100</b>	<b>208,200</b>	<b>207,600</b>	<b>210,200</b>

### 111.008 Legal

111.01.008.6101 Professional Services - Legal	1,023,200	977,000	935,600	961,200
111.01.008.6203 Postage	900	700	700	
111.01.008.6405 IT Charges	8,300	9,200	9,200	8,500
<b>Total Legal</b>	<b>1,032,300</b>	<b>986,900</b>	<b>945,500</b>	<b>969,800</b>

### 111.009 Business Development

111.01.009.5101 Full Time Labor	77,100	80,400	80,100	83,400
111.01.009.5102 Part Time Labor	27,400	34,800	34,700	37,000
111.01.009.5201 FICA	6,400	7,100	7,100	7,500
111.01.009.5202 Medicare	1,500	1,700	1,700	1,700
111.01.009.5203 IMRF	10,000	10,900	10,900	7,000
111.01.009.5206 PPO Health/Dental Plan	16,800	17,000	17,000	17,000
111.01.009.5209 Life Insurance	200			
111.01.009.6107 Professional Services -Other		200	200	200
111.01.009.6201 Professional Development	600	2,000	600	400
111.01.009.6202 Membership Dues	100	100	100	100
111.01.009.6203 Postage				2,000
111.01.009.6204 Advertising	15,800	48,000	48,000	48,000
111.01.009.6205 Photo and Printing		500	500	700
111.01.009.6210 Activities Programming Costs	88,800	212,800	92,900	403,900
111.01.009.6222 Revenue Sharing	403,400	451,000	451,000	451,000
111.01.009.6405 IT Charges	13,500	18,500	18,500	17,100
111.01.009.6501 Supplies - Books & Periodicals	100	100	100	300
111.01.009.6502 Supplies - Office	100	300	300	300
111.01.009.6513 Business Expenses	400	500	500	300
<b>Total Economic Development</b>	<b>662,200</b>	<b>885,900</b>	<b>764,100</b>	<b>1,077,800</b>

### 111.010 Insurance Plans

111.02.010.6107 Professional Services -Other	1,256,000	1,443,000	1,443,000	1,844,500
<b>Total Insurance Plans</b>	<b>1,256,000</b>	<b>1,443,000</b>	<b>1,443,000</b>	<b>1,844,500</b>

### 111.011 Finance

111.02.011.5101 Full Time Labor	647,400	676,300	656,700	693,800
111.02.011.5103 Over Time Labor	6,600	8,700	10,000	10,300
111.02.011.5201 FICA	38,300	40,700	39,600	41,600
111.02.011.5202 Medicare	9,300	9,900	9,700	10,200
111.02.011.5203 IMRF	59,500	61,200	59,600	38,600
111.02.011.5206 PPO Health/Dental Plan	163,700	164,900	164,900	164,900
111.02.011.5209 Life Insurance	1,200			
111.02.011.6102 Professional Services - Audit	49,500	59,800	59,800	54,300
111.02.011.6107 Professional Services -Other	24,500	38,400	38,400	30,700
111.02.011.6201 Professional Development	3,900	7,400	7,400	9,300

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.02.011.6202 Membership Dues	2,700	2,000	2,000	3,200
111.02.011.6203 Postage	47,600	47,600	47,600	51,200
111.02.011.6205 Photo and Printing		500	500	300
111.02.011.6211 Employee Appreciation	300			
111.02.011.6212 Education & Training	1,100	6,000	6,000	6,000
111.02.011.6305 Utilities - Mobile Phones	800	1,000	1,000	1,000
111.02.011.6405 IT Charges	71,100	59,800	59,800	58,100
111.02.011.6501 Supplies - Books & Periodicals	200	500	500	500
111.02.011.6502 Supplies - Office	11,400	16,600	16,600	13,300
111.02.011.6512 Supplies - Department	15,600	20,500	20,500	17,100
111.02.011.6513 Business Expenses	81,500	80,000	80,000	83,000
<b>Total Finance Administration</b>	<b>1,236,200</b>	<b>1,301,800</b>	<b>1,280,700</b>	<b>1,287,000</b>

111.02.011.8201 Real Estate Taxes	46,800	49,100	49,300	52,000
111.02.011.9101 Reserve & Contingencies		1,139,200	993,700	993,700
111.02.011.9207 Transfer To Pension Police Fund	826,700	827,400	827,400	827,400
111.02.011.9208 Transfer To Pension Fire Fund	965,500	968,100	968,100	968,100
111.02.011.9227 Transfer to Theatre Fund	75,700			
<b>Total Non-Departmental</b>	<b>1,914,700</b>	<b>2,983,800</b>	<b>2,838,500</b>	<b>2,841,200</b>

### 111.013 Police Administration and Training

111.03.013.5101 Full Time Labor	372,200	415,400	501,700	554,800
111.03.013.5103 Over Time Labor	100	3,500	3,500	3,600
111.03.013.5201 FICA	7,100	8,300	8,400	8,800
111.03.013.5202 Medicare	5,400	6,500	7,300	8,100
111.03.013.5203 IMRF	11,000	12,700	12,900	8,300
111.03.013.5206 PPO Health/Dental Plan	67,300	68,000	68,000	85,000
111.03.013.5209 Life Insurance	700			
111.03.013.6106 Professional Services - Medical	500	3,100	3,100	1,500
111.03.013.6107 Professional Services -Other	131,800	85,500	85,500	91,600
111.03.013.6201 Professional Development	2,600	12,700	5,200	5,300
111.03.013.6202 Membership Dues	11,700	15,200	11,900	12,200
111.03.013.6203 Postage		200	200	200
111.03.013.6205 Photo & Printing		500	500	800
111.03.013.6206 Receptions & Ceremonials	1,200	9,300	1,800	1,800
111.03.013.6210 Activities Programming Costs	5,500	14,000	8,000	8,000
111.03.013.6212 Education & Training	8,600	17,500	22,800	35,800
111.03.013.6215 Repairs		100	100	100
111.03.013.6405 IT Charges	333,300	385,800	385,800	370,400
111.03.013.6502 Supplies - Office	700	2,100	2,100	2,100
111.03.013.6513 Business Expenses	400	1,500		1,500
111.03.013.7104 Machinery & Equipment	50,200	115,000	115,000	-
<b>Total Police Administration and Training</b>	<b>1,010,100</b>	<b>1,176,800</b>	<b>1,243,700</b>	<b>1,199,600</b>

### 111.014 Police Communications and Records

111.03.014.5101 Full Time Labor	248,100	255,600	251,300	221,100
111.03.014.5102 Part Time Labor	14,000	17,800	17,100	16,500
111.03.014.5103 Over Time Labor	300	5,300	5,300	5,400
111.03.014.5201 FICA	16,100	17,300	17,000	15,100
111.03.014.5202 Medicare	3,800	4,000	4,000	3,500

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.03.014.5203 IMRF	23,800	24,700	24,300	13,200
111.03.014.5206 PPO Health/Dental Plan	67,500	68,000	68,000	68,000
111.03.014.5209 Life Insurance	500			
111.03.014.6101 Professional Services - Legal	100	300	300	100
111.03.014.6107 Professional Services -Other	1,184,000	1,252,800	1,252,800	1,289,800
111.03.014.6201 Professional Development		1,800	2,200	2,300
111.03.014.6203 Postage	4,800	5,000	5,000	5,000
111.03.014.6210 Activities Programming Costs		20,300	20,300	400
111.03.014.6212 Education & Training	200	600	600	300
111.03.014.6215 Repairs	1,600	2,800	1,200	1,200
111.03.014.6216 Maintenance of Equipment	31,300	32,300	21,500	21,500
111.03.014.6304 Utilities - Telephone	9,300	12,800	12,800	3,400
111.03.014.6305 Utilities - Mobile Phones	13,700	15,500	15,500	15,700
111.03.014.6502 Supplies - Office	5,800	6,500	6,500	6,500
111.03.014.6513 Business Expenses	700	1,000	1,000	1,000
111.03.014.6604 Furnishings & Small Equipment	1,300	600	500	500
111.03.014.6606 Computer Software & Hardware	1,100			
111.03.014.7104 Machinery & Equipment	20,600	520,300	520,300	20,600
<b>Total Police Communications and Records</b>	<b>1,648,500</b>	<b>2,265,400</b>	<b>2,247,500</b>	<b>1,711,300</b>

### 111.015 Police Patrol

111.03.015.5101 Full Time Labor	4,076,800	4,347,300	4,045,500	4,301,000
111.03.015.5103 Over Time Labor	211,500	285,800	285,800	295,100
111.03.015.5201 FICA	4,100		2,200	1,900
111.03.015.5202 Medicare	65,400	67,700	62,400	66,600
111.03.015.5203 IMRF			1,100	1,800
111.03.015.5206 PPO Health/Dental Plan	739,100	765,000	765,000	731,000
111.03.015.5209 Life Insurance	8,900			
111.03.015.6107 Professional Services -Other		900	400	900
111.03.015.6205 Photo & Printing	1,800	4,800	4,800	4,800
111.03.015.6209 Laundry & Uniforms	2,400	4,600	4,600	4,600
111.03.015.6210 Activities Programming Costs	3,400	1,800	1,800	3,800
111.03.015.6212 Education & Training	32,400	45,800	42,000	40,900
111.03.015.6215 Repairs	600			
111.03.015.6216 Maintenance of Equipment	5,800	7,900	5,000	3,500
111.03.015.6404 Equipment Charges	480,200	523,000	523,000	394,300
111.03.015.6502 Supplies - Office	1,200	1,200	1,200	1,200
111.03.015.6503 Supplies - Clothing	51,400	89,300	45,300	49,200
111.03.015.6508 Supplies - Medical & Lab	13,500	5,900	5,900	5,500
111.03.015.6511 Supplies - Traffic Control	900	1,000	1,000	1,000
111.03.015.6512 Supplies - Department	26,300	42,500	35,000	35,000
111.03.015.7104 Machinery & Equipment	5,000	18,500	18,500	5,000
<b>Total Police Patrol</b>	<b>5,730,700</b>	<b>6,213,000</b>	<b>5,850,500</b>	<b>5,947,000</b>

### 111.016 Police Investigations

111.03.016.5101 Full Time Labor	977,300	1,000,100	1,034,100	1,036,700
111.03.016.5103 Over Time Labor	76,600	98,600	98,600	101,800
111.03.016.5201 FICA	3,900	3,800	3,800	4,000
111.03.016.5202 Medicare	14,000	15,900	16,400	16,500
111.03.016.5203 IMRF	6,200	5,800	5,800	3,700

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.03.016.5206 PPO Health/Dental Plan	167,600	170,000	170,000	170,000
111.03.016.5209 Life Insurance	2,400			
111.03.016.6107 Professional Services -Other	8,300	14,000	14,000	13,600
111.03.016.6201 Professional Development	1,100	3,500	3,500	3,500
111.03.016.6202 Membership Dues	45,200	49,200	49,200	47,400
111.03.016.6205 Photo & Printing	300	500	500	500
111.03.016.6206 Receptions & Ceremonials		100	100	100
111.03.016.6210 Activities Programming Costs	8,400	16,200	16,200	16,200
111.03.016.6212 Education & Training	4,300	7,200	7,200	7,700
111.03.016.6215 Repairs	400	500	500	500
111.03.016.6501 Supplies - Books & Periodicals		2,800	2,800	3,500
111.03.016.6503 Supplies - Clothing	6,100	7,000	7,000	7,000
111.03.016.6510 Supplies - Small Tools	800	300	300	300
111.03.016.6512 Supplies - Department	6,400	2,300	2,300	2,300
<b>Total Police Investigations</b>	<b>1,329,300</b>	<b>1,398,000</b>	<b>1,432,400</b>	<b>1,435,300</b>

### 111.017 Police Extra Jobs

111.03.017.5103 Over Time Labor	500,100	421,300	421,300	435,000
111.03.017.5202 Medicare	100	6,100	6,100	6,300
111.03.017.6205 Photo & Printing	1,000	1,000	1,000	1,000
111.03.017.6512 Supplies - Department	800	3,000	3,000	3,000
<b>Total Police Extra Jobs</b>	<b>501,900</b>	<b>431,400</b>	<b>431,400</b>	<b>445,300</b>

### 111.018 Police Traffic and Community Service

111.03.018.5101 Full Time Labor	272,800	245,600	368,800	347,200
111.03.018.5102 Part Time Labor	115,900	118,300	118,300	121,300
111.03.018.5103 Over Time Labor	24,800	50,600	50,600	51,800
111.03.018.5201 FICA	15,600	18,100	11,000	11,300
111.03.018.5202 Medicare	6,800	5,900	7,800	7,500
111.03.018.5203 IMRF	6,200	16,400	16,700	10,700
111.03.018.5206 PPO Health/Dental Plan	67,400	51,000	51,000	68,000
111.03.018.5209 Life Insurance	600			
111.03.018.6107 Professional Services -Other	3,000	95,400	95,400	121,000
111.03.018.6210 Activities Programming Costs	1,100	7,000	7,000	7,000
111.03.018.6212 Education & Training	600	2,900	2,900	3,000
111.03.018.6216 Maintenance of Equipment	3,500	2,400	2,400	2,500
111.03.018.6501 Supplies - Books & Periodicals	3,800	1,500	1,500	1,500
111.03.018.6502 Supplies - Office		400	400	400
111.03.018.6503 Supplies - Clothing	800	6,300	6,300	6,000
111.03.018.6510 Supplies - Small Tools	300	300	300	300
111.03.018.6511 Supplies - Traffic Control	4,400	4,000	4,000	4,200
111.03.018.6512 Supplies - Department		600	600	600
111.03.018.6513 Business Expenses	100	400	400	400
<b>Total Police Traffic and Community Service</b>	<b>527,600</b>	<b>627,000</b>	<b>745,300</b>	<b>764,700</b>

### 111.019 Fire Administration

111.04.019.5101 Full Time Labor	361,100	378,300	424,600	383,900
111.04.019.5201 FICA	4,700	4,900	4,900	5,000
111.04.019.5202 Medicare	5,200	5,500	6,200	5,600
111.04.019.5203 IMRF	7,400	7,500	7,500	4,700



# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.04.019.5206 PPO Health/Dental Plan	50,200	51,000	51,000	51,000
111.04.019.5209 Life Insurance	800			
111.04.019.6201 Professional Development	1,200	2,200	2,000	2,200
111.04.019.6202 Membership Dues	8,000	8,400	8,400	8,400
111.04.019.6203 Postage	100	200	200	200
111.04.019.6205 Photo & Printing	800	900	900	900
111.04.019.6206 Receptions & Ceremonials	700	2,300	1,500	1,500
111.04.019.6211 Employee Appreciation	600	600	600	700
111.04.019.6212 Education & Training	200	2,200	2,200	1,300
111.04.019.6215 Repairs		400	400	400
111.04.019.6216 Maintenance of Equipment	34,200	26,900	24,900	26,900
111.04.019.6304 Utilities - Telephone		200		
111.04.019.6305 Utilities - Mobile Phones	2,500	3,500	3,000	3,500
111.04.019.6404 Equipment Charges	16,200	8,600	8,600	10,800
111.04.019.6405 IT Charges	118,700	143,000	143,000	124,800
111.04.019.6501 Supplies - Books & Periodicals	300	300	300	300
111.04.019.6502 Supplies - Office	1,900	2,500	2,500	2,500
111.04.019.6512 Supplies - Department	300	300	300	300
111.04.019.6513 Business Expenses	12,100	2,000	2,000	2,000
111.04.019.6604 Furnishings & Small Equipment	300	600	400	400
111.04.019.6606 Computer Software & Hardware		600		
<b>Total Fire Administration</b>	<b>627,400</b>	<b>652,700</b>	<b>695,200</b>	<b>637,100</b>

### 111.020 Fire Emergency Medical

111.04.020.6106 Professional Services - Medical	19,800	19,800	19,800	19,800
111.04.020.6212 Education & Training	10,200	11,600	11,400	10,600
111.04.020.6215 Repairs	1,000	1,000	1,000	300
111.04.020.6216 Maintenance of Equipment	1,500	1,800	1,500	2,000
111.04.020.6404 Equipment Charges	103,800	44,400	44,400	48,800
111.04.020.6501 Supplies - Books & Periodicals	2,000	2,000	2,000	1,500
111.04.020.6503 Supplies - Clothing	600	700	700	700
111.04.020.6507 Supplies - Chemicals	2,000	2,000	2,000	2,000
111.04.020.6508 Supplies - Medical & Lab	12,200	12,500	12,500	12,500
111.04.020.6510 Supplies - Small Tools	1,400	1,500	1,400	1,000
111.04.020.6512 Supplies - Department	1,600	1,700	1,700	1,700
111.04.020.6604 Furnishings & Small Equipment	4,300	5,200	4,500	3,000
111.04.020.7104 Machinery & Equipment	32,700	61,000	61,000	35,000
<b>Total Fire Emergency Medical</b>	<b>193,000</b>	<b>165,200</b>	<b>163,900</b>	<b>138,900</b>

### 111.021 Fire Prevention and Education

111.04.021.6203 Postage	400			
<b>Total Fire Prevention and Education</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 111.022 Fire Suppression and Training

111.04.022.5101 Full Time Labor	4,792,900	4,808,600	4,720,300	4,944,600
111.04.022.5103 Over Time Labor	309,000	265,200	265,200	273,800
111.04.022.5202 Medicare	70,500	73,600	72,300	75,700
111.04.022.5206 PPO Health/Dental Plan	805,200	816,000	816,000	816,000
111.04.022.5209 Life Insurance	10,800			
111.04.022.6107 Professional Services -Other	1,600	2,000	1,900	2,000
111.04.022.6202 Membership Dues	8,300	8,700	8,500	10,000
111.04.022.6209 Laundry & Uniforms		800	800	800

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.04.022.6212 Education & Training	26,600	24,800	24,000	23,000
111.04.022.6216 Maintenance of Equipment	15,700	18,000	15,000	18,000
111.04.022.6304 Utilities - Telephone		100	100	100
111.04.022.6404 Equipment Charges	361,500	191,700	191,700	177,500
111.04.022.6501 Supplies - Books & Periodicals	800	1,600	500	1,600
111.04.022.6503 Supplies - Clothing	39,600	43,100	40,000	43,100
111.04.022.6504 Supplies - Repairs	200	3,300	300	3,300
111.04.022.6505 Supplies - Maintenance	300	300	300	300
111.04.022.6507 Supplies - Chemicals	1,000	1,000	1,000	1,800
111.04.022.6510 Supplies - Small Tools	3,800	3,900	3,900	4,200
111.04.022.6512 Supplies - Department	6,700	11,400	10,000	15,400
111.04.022.6604 Furnishings & Small Equipment	2,200	4,900	4,400	5,400
<b>Total Fire Suppression and Training</b>	<b>6,456,700</b>	<b>6,278,700</b>	<b>6,175,900</b>	<b>6,416,300</b>

### 111.023 Building

111.05.023.5101 Full Time Labor	1,060,800	1,107,300	982,000	1,164,800
111.05.023.5102 Part Time Labor	150,500	221,000	208,800	182,000
111.05.023.5103 Over Time Labor	73,700	77,000	77,000	78,900
111.05.023.5201 FICA	77,600	88,300	78,000	87,500
111.05.023.5202 Medicare	18,300	20,800	18,400	20,700
111.05.023.5203 IMRF	114,900	126,500	109,100	78,000
111.05.023.5206 PPO Health/Dental Plan	261,300	263,500	263,500	263,500
111.05.023.5209 Life Insurance	2,200			
111.05.023.6107 Professional Services -Other	206,700	230,500	222,000	227,500
111.05.023.6201 Professional Development	6,000	10,800	6,500	7,500
111.05.023.6202 Membership Dues & Licenses	500	1,400	1,100	1,100
111.05.023.6203 Postage	1,700	3,000	3,000	3,000
111.05.023.6205 Photo & Printing	2,300	3,000	3,000	3,000
111.05.023.6210 Activities Programming Costs	200	5,200	4,000	4,000
111.05.023.6211 Employee Appreciation	900	1,300	1,000	1,000
111.05.023.6216 Maintenance of Equipment		300	300	300
111.05.023.6305 Utilities - Mobile Phones	7,400	11,600	9,500	10,500
111.05.023.6404 Equipment Charges	42,500	38,800	38,800	52,600
111.05.023.6405 IT Charges	70,200	98,700	98,700	116,200
111.05.023.6501 Supplies - Books & Periodicals		8,300	8,300	1,800
111.05.023.6502 Supplies - Office	5,600	7,300	7,300	7,300
111.05.023.6503 Supplies - Clothing	400	4,000	4,000	4,000
111.05.023.6512 Supplies - Department	17,100	19,000	19,000	18,100
111.05.023.6513 Business Expenses	1,000	1,000	1,000	1,000
111.05.023.6604 Furnishings & Small Equipment	2,200	2,500	2,500	2,500
<b>Total Building</b>	<b>2,124,000</b>	<b>2,351,100</b>	<b>2,166,800</b>	<b>2,336,800</b>

### 111.024 Planning

111.05.024.5101 Full Time Labor	505,300	547,400	535,500	558,600
111.05.024.5102 Part Time Labor	23,500	35,400	35,000	36,200
111.05.024.5103 Over Time Labor	(100)			
111.05.024.5201 FICA	31,700	35,400	34,700	35,900
111.05.024.5202 Medicare	7,500	8,500	8,300	8,600
111.05.024.5203 IMRF	47,000	50,100	49,100	31,300
111.05.024.5206 PPO Health/Dental Plan	109,500	110,500	110,500	110,500
111.05.024.5209 Life Insurance	1,000			
111.05.024.6107 Professional Services -Other	15,100	44,800	44,800	34,900

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.05.024.6201 Professional Development	4,300	9,800	9,500	7,500
111.05.024.6202 Membership Dues	4,600	6,100	6,100	6,500
111.05.024.6203 Postage	16,900	15,000	15,000	3,100
111.05.024.6205 Photo & Printing	1,100	3,500	3,500	1,000
111.05.024.6211 Employee Appreciation	100	1,000	1,000	1,000
111.05.024.6404 Equipment Charges	5,300	4,900	4,900	4,500
111.05.024.6405 IT Charges	116,400	115,300	115,300	112,300
111.05.024.6501 Supplies - Books & Periodicals	400	400	400	400
111.05.024.6502 Supplies - Office	5,500	7,000	5,500	5,500
111.05.024.6503 Supplies - Clothing			200	300
111.05.024.6513 Business Expenses		300	300	300
111.05.024.6604 Furnishings & Small Equipment	300	800	800	800
111.05.024.6606 Computer Software & Hardware			900	900
<b>Total Planning</b>	<b>895,400</b>	<b>996,800</b>	<b>981,000</b>	<b>959,800</b>

### 111.025 Public Works

111.06.025.5101 Full Time Labor	384,500	398,200	388,700	409,200
111.06.025.5103 Over Time Labor	300			
111.06.025.5104 Car Allowance	4,100	4,100	4,100	4,100
111.06.025.5201 FICA	21,900	22,600	22,200	23,000
111.06.025.5202 Medicare	5,500	5,800	5,600	5,900
111.06.025.5203 IMRF	36,900	37,800	36,900	23,900
111.06.025.5206 PPO Health/Dental Plan	68,600	69,400	69,400	69,400
111.06.025.5209 Life Insurance	700			
111.06.025.6107 Professional Services -Other	2,200	4,300	3,900	3,900
111.06.025.6201 Professional Development	2,700	1,800	1,800	1,800
111.06.025.6202 Membership Dues	1,200	1,300	1,300	1,300
111.06.025.6203 Postage	6,000	6,100	6,500	7,000
111.06.025.6305 Utilities - Mobile Phones	1,600	1,900	1,700	1,700
111.06.025.6405 IT Charges	113,500	131,200	131,200	135,500
111.06.025.6502 Supplies - Office	2,200	2,500	2,500	2,500
111.06.025.6503 Supplies - Clothing	600	1,200	1,000	1,000
<b>Total Public Works</b>	<b>652,800</b>	<b>688,100</b>	<b>676,800</b>	<b>690,200</b>

### 111.026 Engineering

111.06.026.5101 Full Time Labor	421,100	445,500	462,600	461,000
111.06.026.5102 Part Time Labor	75,900	116,000	73,700	76,100
111.06.026.5103 Over Time Labor	12,600	13,300	13,300	13,600
111.06.026.5201 FICA	31,000	35,600	34,100	34,100
111.06.026.5202 Medicare	7,300	8,300	8,000	8,000
111.06.026.5203 IMRF	48,900	54,500	52,100	32,200
111.06.026.5206 PPO Health/Dental Plan	84,000	85,000	85,000	85,000
111.06.026.5209 Life Insurance	1,000			
111.06.026.6107 Professional Services -Other	96,300	102,000	100,500	84,400
111.06.026.6201 Professional Development	4,400	3,700	4,500	4,500
111.06.026.6202 Membership Dues	700	500	700	17,100
111.06.026.6205 Photo & Printing		100	100	100
111.06.026.6305 Utilities - Mobile Phones	2,900	3,300	3,300	3,400
111.06.026.6404 Equipment Charges	28,200	25,800	25,800	8,900
111.06.026.6405 IT Charges	49,200	52,500	52,500	67,700
111.06.026.6502 Supplies - Office	700	500	500	500

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.06.026.6503 Supplies - Clothing	300	500	1,000	1,600
111.06.026.6510 Supplies - Small Tools	1,100	500	500	500
111.06.026.6606 Computer Software & Hardware		2,000	3,300	2,100
<b>Total Engineering</b>	<b>865,700</b>	<b>949,500</b>	<b>921,200</b>	<b>900,800</b>

### 111.064 Forestry

111.06.064.5101 Full Time Labor	182,800	190,600	189,900	197,100
111.06.064.5102 Part Time Labor	29,300	32,700	32,400	33,600
111.06.064.5103 Over Time Labor	400	3,000	3,000	3,100
111.06.064.5201 FICA	13,100	14,000	14,000	14,500
111.06.064.5202 Medicare	3,100	3,300	3,300	3,400
111.06.064.5203 IMRF	20,000	21,500	21,400	13,400
111.06.064.5206 PPO Health/Dental Plan	46,000	46,500	46,500	46,500
111.06.064.5209 Life Insurance	400			
111.06.064.6107 Professional Services -Other	247,300	264,300	260,000	260,000
111.06.064.6201 Professional Development	1,600	1,100	1,100	1,500
111.06.064.6202 Membership Dues	1,500	900	900	900
111.06.064.6214 Maintenance Tree Service	278,100	278,500	273,400	280,400
111.06.064.6303 Utilities - Cleaning/Waste Disposal	4,000		4,000	1,000
111.06.064.6305 Utilities - Mobile Phones	2,200	2,900	2,400	2,400
111.06.064.6404 Equipment Charges	10,600	9,700	9,700	9,100
111.06.064.6405 IT Charges	22,900	26,200	26,200	25,400
111.06.064.6502 Supplies - Office	200	300	400	300
111.06.064.6503 Supplies - Clothing	500			
111.06.064.6506 Supplies - Landscaping	20,200	17,000	17,000	17,000
111.06.064.6510 Supplies - Small Tools	600	300	1,500	1,000
111.06.064.6606 Computer Software & Hardware	2,300	1,900	2,100	2,100
111.06.064.7103 Improvements Other Than Building	231,400	205,000	205,000	115,000
<b>Total Forestry</b>	<b>1,118,600</b>	<b>1,119,700</b>	<b>1,114,100</b>	<b>1,027,600</b>

### 111.027 Facilities

111.07.027.5101 Full Time Labor	267,000	256,000	255,300	263,800
111.07.027.5102 Part Time Labor	5,000	36,600	32,900	43,000
111.07.027.5103 Over Time Labor	12,000	12,200	12,200	12,500
111.07.027.5201 FICA	17,300	18,900	18,600	19,800
111.07.027.5202 Medicare	4,000	4,400	4,400	4,600
111.07.027.5203 IMRF	26,800	28,900	28,000	18,300
111.07.027.5206 PPO Health/Dental Plan	64,600	59,300	59,300	59,300
111.07.027.5209 Life Insurance	500			
111.07.027.6107 Professional Services -Other	163,900	182,000	181,700	183,800
111.07.027.6201 Professional Development	4,000	4,600	4,000	4,000
111.07.027.6202 Membership Dues			200	
111.07.027.6209 Laundry & Uniforms		500	500	500
111.07.027.6216 Maintenance of Equipment	35,400	48,600	38,000	38,000
111.07.027.6301 Utilities - Electric	1,300	1,900	1,900	1,900
111.07.027.6302 Utilities - Gas Heating	14,800	17,000	17,000	17,200
111.07.027.6303 Utilities - Cleaning/Waste Disposal	19,300	10,000	10,000	10,100
111.07.027.6304 Utilities - Telephone	53,100	51,800	51,800	52,300
111.07.027.6305 Utilities - Mobile Phones	2,100	3,000	2,500	2,500
111.07.027.6401 Building Maintenance	172,300	200,000	190,000	190,000

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
111.07.027.6404 Equipment Charges	58,500	53,500	53,500	30,200
111.07.027.6501 Supplies - Books & Periodicals				500
111.07.027.6505 Supplies - Maintenance	34,700	35,000	35,000	35,400
111.07.027.6510 Supplies - Small Tools	3,500	4,000	4,000	4,000
111.07.027.6512 Supplies - Department	(600)	3,800	3,000	3,000
111.07.027.6513 Business Expenses	1,000	2,000	1,000	1,100
111.07.027.6604 Furnishings & Small Equipment	7,600	10,000	10,000	10,100
111.07.027.6606 Computer Software & Hardware	7,300	6,200	6,200	6,300
111.07.027.7102 Buildings and Building Improvements	874,600	1,185,000	1,185,000	366,500
111.07.028.7102 Buildings and Building Improvements	282,000	549,000	549,000	10,000
111.07.035.6107 Professional Services -Other	154,200	290,000	290,000	292,900
111.07.035.6302 Utilities - Gas Heating	1,100	900	5,700	1,000
111.07.035.6401 Building Maintenance	3,800	23,000	15,000	20,000
111.07.027.6503 Supplies - Clothing	800	500	500	800
111.07.035.6505 Supplies - Maintenance	15,400	16,500	16,500	16,700
<b>Total Facilities</b>	<b>2,307,100</b>	<b>3,115,100</b>	<b>3,082,800</b>	<b>1,720,200</b>

### 111.039 Historic Preservation Commission

111.09.039.6107 Professional Services -Other	2,400	13,200	7,100	34,200
111.09.039.6202 Membership Dues	300	400	400	400
111.09.039.6204 Advertising	100	200	200	200
111.09.039.6205 Photo & Printing	1,000	4,000	1,000	1,000
111.09.039.6212 Education & Training		400		400
111.09.039.6501 Supplies - Books & Periodicals		100	100	100
111.09.039.6513 Business Expenses	300	700	300	300
<b>Total Historic Preservation Commission</b>	<b>4,100</b>	<b>18,900</b>	<b>9,000</b>	<b>36,500</b>

### 111.040 Plan and Design Commission

111.09.040.6107 Professional Services -Other	20,700	37,800	20,000	30,000
111.09.040.6204 Advertising	2,000	2,300	2,000	2,000
111.09.040.6212 Education & Training	600	1,400	500	900
111.09.040.6501 Supplies - Books & Periodicals		200	100	200
111.09.040.6502 Supplies - Office		100		100
111.09.040.6513 Business Expenses	100	500		200
<b>Total Plan Commission</b>	<b>23,300</b>	<b>42,200</b>	<b>22,600</b>	<b>33,400</b>

### 111.041 Housing Commission

111.09.041.6107 Professional Services -Other	5,900	6,700	6,700	6,800
111.09.041.6210 Activities Programming Costs		300	300	500
111.09.041.6501 Supplies - Books & Periodicals		100	100	100
111.09.041.6513 Business Expenses	1,200	1,200	1,200	1,200
<b>Total Housing Commission</b>	<b>7,100</b>	<b>8,300</b>	<b>8,300</b>	<b>8,600</b>

### 111.042 Business and Economic Development Advisory Group

111.09.042.6205 Photo & Printing	200	300	200	
111.09.042.6513 Business Expenses	100	300		
<b>Total Business and Economic Development Commission</b>	<b>200</b>	<b>500</b>	<b>200</b>	<b>-</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 111.043 Human Relations Advisory Group

111.09.043.6206 Receptions & Ceremonials	400	800	600	
111.09.043.6210 Activities Programming Costs	29,800	27,500	27,500	
111.09.043.6513 Business Expenses	200	700	200	
<b>Total Human Relation Commission</b>	<b>30,500</b>	<b>29,000</b>	<b>28,300</b>	<b>-</b>

### 111.045 Ravinia Festival Neighborhood Meetings

111.09.045.6204 Advertising	100	200	200	
111.09.045.6513 Business Expenses		200	200	
<b>Total Ravinia Festival Commission</b>	<b>200</b>	<b>400</b>	<b>400</b>	<b>-</b>

### 111.046 Cultural Arts Advisory Group

111.09.046.6202 Membership Dues	300	300	300	
111.09.046.6210 Activities Programming Costs	40,500	48,400	44,000	
111.09.046.6513 Business Expenses	100	100	100	
<b>Total Cultural Arts Commission</b>	<b>40,900</b>	<b>48,700</b>	<b>44,400</b>	<b>-</b>

### 111.047 Natural Resources Advisory Group

111.09.047.6212 Education & Training		1,000	1,000	
111.09.047.6513 Business Expenses	1,000	1,300	1,300	
<b>Total Natural Resources Commission</b>	<b>1,000</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>

### 111.049 Zoning Board of Appeals

111.09.049.6107 Professional Services -Other	10,700	8,800	8,800	8,900
111.09.049.6204 Advertising	5,100	4,000	4,000	4,000
111.09.049.6513 Business Expenses		100	100	100
<b>Total Zoning Board of Appeals</b>	<b>15,800</b>	<b>12,800</b>	<b>12,800</b>	<b>12,900</b>

### 111.050 Transportation Advisory Group

111.09.050.6107 Professional Services -Other	3,800	5,000		4,000
111.09.050.6513 Business Expenses	1,000	1,100	900	200
111.09.050.6604 Furnishings & Small Equipment	2,000	1,500	500	1,000
<b>Total Transportation Commission</b>	<b>6,900</b>	<b>7,600</b>	<b>1,400</b>	<b>5,200</b>

### 111.055 Board of Police and Fire Commissioners

111.09.055.6106 Professional Services - Medical	16,600	24,300	24,300	24,300
111.09.055.6107 Professional Services -Other	2,300	10,400	9,500	9,900
111.09.055.6201 Professional Development		1,600	1,600	1,600
111.09.055.6202 Membership Dues	400	400	400	400
111.09.055.6208 Travel Allowance		1,000	1,000	1,000
111.09.055.6213 Recruitment Costs	13,900	21,500	21,500	22,000
111.09.055.6513 Business Expenses	200	600	600	600
<b>Total Board of Police and Fire Commissioners</b>	<b>33,300</b>	<b>59,800</b>	<b>58,900</b>	<b>59,800</b>

### 121 Multi-Modal Transportation Fund

#### 121.062 Street & Sidewalk

121.06.062.5101 Full Time Labor	603,900	639,300	612,400	669,700
121.06.062.5102 Part Time Labor	106,500	167,800	165,600	169,700
121.06.062.5103 Over Time Labor	86,400	117,300	117,300	120,200



# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
121.06.062.5201 FICA	48,000	57,300	55,500	59,500
121.06.062.5202 Medicare	11,200	13,400	13,000	13,900
121.06.062.5203 IMRF	76,500	87,600	84,900	56,000
121.06.062.5206 PPO Health/Dental Plan	151,900	153,000	153,000	153,000
121.06.062.5209 Life Insurance	1,100			
121.06.062.6106 Professional Services - Medical	400	1,200	700	700
121.06.062.6107 Professional Services -Other	108,300	143,900	110,000	125,000
121.06.062.6202 Membership Dues	200	200	200	200
121.06.062.6209 Laundry & Uniforms	(4,200)	4,500	4,500	4,500
121.06.062.6212 Education & Training	1,400	2,400	2,000	2,200
121.06.062.6216 Maintenance of Equipment	234,100	275,000	240,000	230,000
121.06.062.6223 Reimbursements		100	100	6,800
121.06.062.6301 Utilities - Electric	221,900	210,000	222,000	222,000
121.06.062.6303 Utilities - Cleaning/Waste Disposal	13,100	15,000	15,000	15,000
121.06.062.6305 Utilities - Mobile Phones	1,700	2,500	2,000	2,000
121.06.062.6404 Equipment Charges	680,700	621,800	621,800	540,600
121.06.062.6405 IT Charges	24,800	17,500	17,500	8,500
121.06.062.6502 Supplies - Office	500	500	500	500
121.06.062.6503 Supplies - Clothing	6,800	6,000	6,000	6,000
121.06.062.6504 Supplies - Repairs	110,700	95,000	95,000	100,000
121.06.062.6505 Supplies - Maintenance	27,600	11,200	11,200	10,000
121.06.062.6507 Supplies - Chemicals	127,800	225,000	225,000	179,800
121.06.062.6510 Supplies - Small Tools	1,200	1,500	1,500	1,500
121.06.062.6511 Supplies - Traffic Control	11,500	17,000	15,000	15,000
121.06.062.6512 Supplies - Department	5,000	5,000	5,000	5,000
121.06.062.6513 Business Expenses	11,200	12,200	12,200	12,200
121.06.062.6606 Computer Software & Hardware	1,300	500	500	500
121.06.062.7103 Improvements Other Than Building	41,500	100,000	100,000	150,000
121.06.062.7105 Infrastructure	98,500	120,000	120,000	70,000
<b>Total Streets &amp; Sidewalk</b>	<b>2,811,600</b>	<b>3,123,800</b>	<b>3,029,400</b>	<b>2,950,000</b>

### 121.036 Transit

121.08.036.5101 Full Time Labor	454,100	455,100	420,500	420,300
121.08.036.5102 Part Time Labor	282,200	314,300	307,100	313,800
121.08.036.5103 Over Time Labor	11,200	28,400	28,400	29,100
121.08.036.5201 FICA	45,700	49,500	46,900	47,300
121.08.036.5202 Medicare	10,700	11,600	11,000	11,100
121.08.036.5203 IMRF	55,500	45,800	53,800	33,300
121.08.036.5206 PPO Health/Dental Plan	108,100	114,800	114,800	114,800
121.08.036.5209 Life Insurance	900			
121.08.036.6106 Professional Services - Medical	8,400	12,300	12,300	11,100
121.08.036.6107 Professional Services -Other	5,800	9,400	9,400	10,600
121.08.036.6215 Repairs	3,200	5,500	5,500	4,000
121.08.036.6304 Utilities - Telephone	1,300	1,200	1,200	2,000
121.08.036.6404 Equipment Charges	4,500	4,100	4,100	
121.08.036.6405 IT Charges	15,300	17,500	17,500	16,900
121.08.036.6502 Supplies - Office	1,200	1,500	1,500	1,400
121.08.036.6503 Supplies - Clothing	5,700	5,700	5,700	6,400
121.08.036.6512 Supplies - Department	23,500	49,400	49,400	50,300
<b>Total Transit</b>	<b>1,037,400</b>	<b>1,126,000</b>	<b>1,089,000</b>	<b>1,072,400</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 121.037 Transit Ravinia

121.08.037.5101 Full Time Labor	26,600	29,600	29,600	30,300
121.08.037.5102 Part Time Labor	164,400	169,900	169,900	184,900
121.08.037.5103 Over Time Labor	41,500	45,900	45,900	47,000
121.08.037.5201 FICA	14,400	15,200	15,200	16,300
121.08.037.5202 Medicare	3,400	3,600	3,600	3,800
121.08.037.5203 IMRF	6,400	23,300	23,300	15,300
<b>Total Transit Ravinia</b>	<b>256,700</b>	<b>287,400</b>	<b>287,400</b>	<b>297,600</b>

### 122 Motor Fuel Tax Fund

122.06.065.9203 Transfer To Street Fund	95,000	220,000	220,000	150,000
122.06.065.9214 Transfer to Capital Projects Fund	720,000	750,400	750,400	750,400
<b>Total Motor Fuel Tax</b>	<b>815,000</b>	<b>970,400</b>	<b>970,400</b>	<b>900,400</b>

### 124 E911 Fund

124.03.067.6215 Repairs	1,000	2,000	2,000	2,000
124.03.067.6216 Maintenance of Equipment	2,400	2,700	2,700	2,700
124.03.067.6304 Utilities - Telephone	14,700	28,400	21,600	21,600
124.03.067.9201 Transfer to General Fund	350,000	981,800	981,800	589,000
<b>Total E-911 Fund</b>	<b>368,200</b>	<b>1,014,800</b>	<b>1,008,000</b>	<b>615,300</b>

### 127 HP Theatre Fund

127.01.110.6301 Utilities - Electric	4,400			
127.01.110.6302 Utilities - Gas Heating	5,600			
127.01.110.6513 Business Expenses	3,900			
<b>Total HP Theatre Fund</b>	<b>16,100</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 128 Public Safety Pension Levy

128.03.111.9207 Transfer To Pension Police Fund	2,933,500	3,180,100	3,180,100	3,180,100
128.04.111.9208 Transfer To Pension Fire Fund	2,774,900	3,089,900	3,089,900	3,089,900
<b>Total Public Safety Pension Levy</b>	<b>5,708,500</b>	<b>6,270,000</b>	<b>6,270,000</b>	<b>6,270,000</b>

### 129 Environmental Sustainability Fund

129.01.052.5102 Part Time Labor	22,900	23,300	23,200	24,100
129.01.052.5201 FICA	1,400	1,400	1,400	1,500
129.01.052.5202 Medicare	300	300	300	300
129.01.052.5203 IMRF	900			
129.01.052.6107 Professional Services -Other	26,200	73,200	70,000	48,100
129.01.052.6202 Membership Dues	16,500	16,600	16,500	15,400
129.01.052.6513 Business Expenses		200	200	200
129.01.052.9223 Transfer to Equipment Maintenance				
<b>Total Environmental Sustainability Fund</b>	<b>68,300</b>	<b>115,000</b>	<b>111,700</b>	<b>89,600</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 131 Debt Service Fund

131.02.068.8101	Bond Principal	2,839,000	523,500	523,500	958,200
131.02.068.8102	Bond Interest	176,800	333,600	333,600	345,500
131.02.068.8103	Bond Administration Fee	3,700	4,000	4,000	4,500
131.02.068.8106	Bond Issuance Costs	83,400	135,000	135,000	21,000
131.02.068.9201	Transfer to General Fund		1,000,000	1,000,000	
<b>Total Debt Service Fund</b>		<b>3,102,800</b>	<b>1,996,100</b>	<b>1,996,100</b>	<b>1,329,200</b>

### 141 Streets and Other Capital Project Fund

141.06.069.7102	Buildings and Building Improvements				480,000
141.06.070.7103	Improvements Other Than Building	4,951,600	9,679,000	9,679,000	2,956,500
<b>Total Capital Project Fund</b>		<b>4,951,600</b>	<b>9,679,000</b>	<b>9,679,000</b>	<b>3,436,500</b>

### 143 Tax Increment Financing Capital Projects

143.06.069.6107	Professional Services -Other		590,000	590,000	450,000
143.06.069.9201	Transfer to General Fund		54,200	54,200	
<b>Total Tax Increment Financing Capital Proj.</b>			<b>644,200</b>	<b>644,200</b>	<b>450,000</b>

### 211 Parking Fund

#### 211.072 Parking Enforcement

211.06.072.5101	Full Time Labor	122,500	125,900	125,500	129,500
211.06.072.5102	Part Time Labor	124,700	142,000	141,300	145,700
211.06.072.5103	Over Time Labor	1,500	1,000	1,000	1,100
211.06.072.5201	FICA	15,500	16,700	12,400	12,800
211.06.072.5202	Medicare	3,600	3,900	3,900	4,000
211.06.072.5203	IMRF	12,300	12,000	12,000	7,600
211.06.072.5206	PPO Health/Dental Plan	33,700	34,000	34,000	34,000
211.06.072.5209	Life Insurance	300			
211.06.072.6205	Photo & Printing	1,700	3,100	3,100	3,100
211.06.072.6215	Repairs	400	400	400	400
211.06.072.6510	Supplies - Small Tools	300	500	500	500
211.06.072.6606	Computer Software & Hardware	4,900	7,200	7,200	4,900
211.06.072.7104	Machinery & Equipment	49,300			
<b>Total Parking Enforcement</b>		<b>370,800</b>	<b>346,700</b>	<b>341,200</b>	<b>343,500</b>

#### 211.073 Parking Administration

211.06.073.5101	Full Time Labor	9,200	9,400	9,400	9,800
211.06.073.5103	Over Time Labor	800	300	300	300
211.06.073.5201	FICA	600	600	600	600
211.06.073.5202	Medicare	100	100	100	100
211.06.073.5203	IMRF	1,000	900	900	600
211.06.073.5206	PPO Health/Dental Plan	1,800	1,900	1,900	1,900
211.06.073.6107	Professional Services -Other	11,600	41,000	50,000	41,000
211.06.073.6203	Postage		500	500	500
211.06.073.6207	Rent	69,900	72,000	72,000	73,400
211.06.073.6301	Utilities - Electric	77,500	90,600	85,000	87,000
211.06.073.6304	Utilities - Telephone	600	1,700	800	800
211.06.073.6401	Building Maintenance	53,400	60,000	57,200	60,500
211.06.073.6512	Supplies - Department	14,500	17,000	15,000	15,000
211.06.073.9201	Transfer to General Fund	49,500	49,500	49,500	49,500
<b>Total Parking Administration</b>		<b>290,600</b>	<b>345,500</b>	<b>343,200</b>	<b>341,000</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 211.074 Parking Construction and Improvements

211.06.074.7103 Improvements Other Than Building	76,000	70,000	70,000	30,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
<b>Total Parking Construction and Improvemts.</b>	<b>125,500</b>	<b>119,500</b>	<b>119,500</b>	<b>79,500</b>

### 212 Water Fund

#### 212.075 Water Treatment and Production

212.06.075.5101 Full Time Labor	879,300	918,500	906,700	937,300
212.06.075.5103 Over Time Labor	16,400	48,100	48,100	49,700
212.06.075.5201 FICA	54,200	59,900	59,200	61,200
212.06.075.5202 Medicare	12,700	14,000	13,800	14,300
212.06.075.5203 IMRF	86,000	91,600	90,500	57,600
212.06.075.5206 PPO Health/Dental Plan	185,100	187,000	187,000	187,000
212.06.075.5209 Life Insurance	1,900			
212.06.075.5215 Compensated Absences	20,100			
212.06.075.5218 Change in IMRF NPO				
212.06.075.5218 Change in IMRF NPL	259,700			
212.06.075.6107 Professional Services -Other	32,300	20,000	23,600	24,000
212.06.075.6201 Professional Development	3,200	6,000	3,000	2,500
212.06.075.6202 Membership Dues	3,600	4,500	4,600	4,400
212.06.075.6203 Postage	300	1,200	1,400	1,200
212.06.075.6205 Photo & Printing	2,000	4,400	1,400	1,500
212.06.075.6209 Laundry & Uniforms	1,300	2,300	2,300	2,100
212.06.075.6212 Education & Training	500	2,500	2,000	2,500
212.06.075.6216 Maintenance of Equipment	74,000	70,300	60,200	49,900
212.06.075.6301 Utilities - Electric	499,700	500,000	500,000	500,000
212.06.075.6302 Utilities - Gas Heating	13,100	51,200	60,000	51,200
212.06.075.6303 Utilities - Cleaning/Waste Disposal	63,900	99,200	65,000	45,000
212.06.075.6304 Utilities - Telephone	1,800	3,800	2,500	2,500
212.06.075.6305 Utilities - Mobile Phones	500	500	500	500
212.06.075.6401 Building Maintenance	16,100	20,000	23,000	20,000
212.06.075.6404 Equipment Charges	12,300	11,200	11,200	5,700
212.06.075.6405 IT Charges	38,600	52,500	52,500	59,300
212.06.075.6501 Supplies - Books & Periodicals	100	500	100	200
212.06.075.6502 Supplies - Office	2,200	5,000	2,500	2,500
212.06.075.6503 Supplies - Clothing	3,200	4,900	4,000	4,000
212.06.075.6505 Supplies - Maintenance	26,300	35,000	33,000	33,000
212.06.075.6507 Supplies - Chemicals	119,700	112,200	140,000	140,000
212.06.075.6508 Supplies - Medical & Lab	11,700	12,000	11,900	12,000
212.06.075.6510 Supplies - Small Tools	1,900	2,000	2,000	2,000
212.06.075.6514 Gas, Oil & Anti-Freeze	2,200	10,000	7,000	5,000
212.06.075.6604 Furnishings & Small Equipment		1,500	1,000	1,000
212.06.075.6606 Computer Software & Hardware	12,700	17,000	15,000	17,000
<b>Total Water Treatment and Production</b>	<b>2,458,700</b>	<b>2,368,900</b>	<b>2,335,000</b>	<b>2,295,900</b>

#### 212.076 Water Distribution

212.06.076.5101 Full Time Labor	462,600	485,300	486,600	507,200
212.06.076.5103 Over Time Labor	26,900	43,600	43,600	45,000
212.06.076.5201 FICA	29,900	32,800	32,900	34,200

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
212.06.076.5202 Medicare	7,000	7,700	7,700	8,000
212.06.076.5203 IMRF	47,000	50,100	50,300	32,200
212.06.076.5206 PPO Health/Dental Plan	114,400	115,300	115,300	115,300
212.06.076.5209 Life Insurance	1,000			
212.06.076.6106 Professional Services - Medical	400	3,600	1,000	1,000
212.06.076.6107 Professional Services -Other	114,300	99,900	115,000	120,000
212.06.076.6202 Membership Dues	300	300	600	600
212.06.076.6209 Laundry & Uniforms	(1,000)	1,800	1,800	1,800
212.06.076.6212 Education & Training	1,700	1,800	1,800	1,800
212.06.076.6216 Maintenance of Equipment	30,000	30,000	30,000	30,000
212.06.076.6223 Reimbursements	100	100		100
212.06.076.6303 Utilities - Cleaning/Waste Disposal	17,300	25,000	18,000	18,000
212.06.076.6305 Utilities - Mobile Phones	900	2,000	1,000	1,000
212.06.076.6404 Equipment Charges	243,200	222,200	222,200	228,900
212.06.076.6405 IT Charges	22,900	26,200	26,200	25,400
212.06.076.6503 Supplies - Clothing	5,500	4,500	4,500	4,500
212.06.076.6505 Supplies - Maintenance	50,700	55,000	50,000	48,800
212.06.076.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
212.06.076.6511 Supplies - Traffic Control	2,500	2,500	2,500	1,500
212.06.076.6512 Supplies - Department	21,100	30,000	25,000	25,000
212.06.076.6513 Business Expenses	1,000	1,000	1,000	2,200
212.06.076.6606 Computer Software & Hardware	1,200		400	
212.06.076.7104 Machinery & Equipment	4,500	20,000	20,000	15,000
<b>Total Water Distribution</b>	<b>1,206,800</b>	<b>1,262,200</b>	<b>1,258,800</b>	<b>1,269,000</b>

### 212.077 Water Meters

212.06.077.5101 Full Time Labor	197,200	202,200	204,400	211,600
212.06.077.5103 Over Time Labor	10,100	24,600	24,600	25,400
212.06.077.5201 FICA	12,700	14,100	14,200	14,700
212.06.077.5202 Medicare	3,000	3,300	3,300	3,400
212.06.077.5203 IMRF	19,900	21,500	21,700	13,800
212.06.077.5206 PPO Health/Dental Plan	50,500	51,000	51,000	51,000
212.06.077.5209 Life Insurance	500			
212.06.077.6107 Professional Services -Other	200	8,000	4,000	4,000
212.06.077.6202 Membership Dues			200	200
212.06.077.6209 Laundry & Uniforms	300	900	900	900
212.06.077.6212 Education & Training	600	1,000	1,000	1,000
212.06.077.6223 Reimbursements		100		100
212.06.077.6301 Utilities - Electric	1,200	600	2,400	2,400
212.06.077.6305 Utilities - Mobile Phones	2,400	1,000	2,000	2,200
212.06.077.6501 Supplies - Books & Periodicals		300	300	300
212.06.077.6504 Supplies - Repairs	11,700	12,000	12,000	12,000
212.06.077.6510 Supplies - Small Tools	1,100	1,200	1,200	1,200
212.06.077.6512 Supplies - Department	68,700	70,000	69,100	70,000
212.06.077.6606 Computer Software & Hardware	8,500	25,000	25,000	19,000
212.06.077.7104 Machinery & Equipment	537,200	70,000	70,000	75,000
<b>Total Water Meters</b>	<b>925,800</b>	<b>506,700</b>	<b>507,300</b>	<b>508,300</b>

### 212.078 Water Capital Projects

212.06.078.5216 Change in OPEB Obligation	56,600			
212.06.078.7102 Buildings and Building Improvements	990,900	1,427,000	1,427,000	150,000

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
212.06.078.7103 Improvements Other Than Building	1,486,200	873,000	873,000	745,000
212.06.078.8101 Bond Principal	856,300	1,422,800	1,422,800	1,627,500
212.06.078.8102 Bond Interest	1,362,800	1,290,300	1,290,300	1,251,600
212.06.078.8103 Bond Administration Fee	3,000	3,000	3,000	3,500
212.06.078.8104 Amortization of Bond Discount	(27,600)			
212.06.078.8110 Bond Principal Liab Reduction	(856,300)			
212.06.078.9201 Transfer to General Fund	1,316,700	1,272,000	1,272,000	1,287,600
<b>Total Water Capital Projects</b>	<b>5,188,600</b>	<b>6,288,200</b>	<b>6,288,200</b>	<b>5,065,200</b>

### 214 Sewer Fund

#### 214.061 Storm Drainage

214.06.061.5101 Full Time Labor	202,700	210,800	212,100	221,000
214.06.061.5103 Over Time Labor	10,500	41,100	41,100	42,400
214.06.061.5201 FICA	12,900	15,600	15,700	16,300
214.06.061.5202 Medicare	3,000	3,700	3,700	3,800
214.06.061.5203 IMRF	20,500	23,900	24,000	15,400
214.06.061.5206 PPO Health/Dental Plan	50,600	51,000	51,000	51,000
214.06.061.5209 Life Insurance	400			
214.06.061.5215 Compensated Absences	3,500			
214.06.061.5216 Change in OPEB Obligation	36,400			
214.06.061.5218 Change in IMRF NPL	128,500			
214.06.061.6103 Professional Services - Engineering	1,000	1,000	1,000	1,000
214.06.061.6107 Professional Services -Other	32,300	25,500	30,000	32,500
214.06.061.6209 Laundry & Uniforms	100	900	900	900
214.06.061.6212 Education & Training	1,700	1,800	1,800	1,800
214.06.061.6216 Maintenance of Equipment		2,500	2,000	1,500
214.06.061.6223 Reimbursements		100	100	100
214.06.061.6303 Utilities - Cleaning/Waste Disposal	13,100	18,500	13,000	13,000
214.06.061.6404 Equipment Charges	238,300	217,700	217,700	195,400
214.06.061.6405 IT Charges	22,900	26,200	26,200	25,400
214.06.061.6505 Supplies - Maintenance	27,300	30,500	28,000	28,000
214.06.061.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
214.06.061.6511 Supplies - Traffic Control	1,400	1,500	1,500	1,500
214.06.061.6512 Supplies - Department	800	1,000	1,000	1,000
214.06.061.6606 Computer Software & Hardware	800	800	800	1,400
214.06.061.7103 Improvements Other Than Building	1,892,500	1,958,000	1,958,000	1,405,000
214.06.061.8101 Bond Principal	200,000	204,600	204,600	213,000
214.06.061.8102 Bond Interest	75,300	69,500	69,500	63,700
214.06.061.8103 Bond Administration Fee				
214.06.061.8104 Amortization of Bond Discount	(15,600)			
214.06.061.8110 Bond Principal Liab Reduction	(362,400)			
<b>Total Storm Drainage</b>	<b>2,600,000</b>	<b>2,907,700</b>	<b>2,905,300</b>	<b>2,336,700</b>

#### 214.063 Sanitary Sewer

214.06.063.5101 Full Time Labor	475,000	552,000	505,500	557,300
214.06.063.5102 Part Time Labor		32,200	31,800	32,600
214.06.063.5103 Over Time Labor	32,800	46,200	46,200	47,700
214.06.063.5201 FICA	31,000	39,100	36,200	39,500
214.06.063.5202 Medicare	7,200	9,100	8,500	9,200
214.06.063.5203 IMRF	48,700	59,800	55,300	37,200
214.06.063.5206 PPO Health/Dental Plan	125,400	126,700	126,700	126,700



# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
214.06.063.5209 Life Insurance	1,200			
214.06.063.6107 Professional Services -Other	36,100	30,500	38,000	34,500
214.06.063.6201 Professional Development	200	200	200	200
214.06.063.6202 Membership Dues			200	
214.06.063.6209 Laundry & Uniforms	(600)	2,300	2,300	2,300
214.06.063.6212 Education & Training	2,000	2,000	2,000	2,000
214.06.063.6215 Repairs		9,200	5,000	5,900
214.06.063.6216 Maintenance of Equipment	4,100	5,500	5,500	5,500
214.06.063.6223 Reimbursements		100	100	100
214.06.063.6301 Utilities - Electric	3,600	4,000	4,000	4,000
214.06.063.6302 Utilities - Gas Heating	1,200	1,200	1,200	1,200
214.06.063.6303 Utilities - Cleaning/Waste Disposal	13,100	15,000	14,000	14,000
214.06.063.6305 Utilities - Mobile Phones	1,500	2,500	2,500	2,500
214.06.063.6404 Equipment Charges	238,300	217,700	217,700	195,400
214.06.063.6405 IT Charges	15,300	17,500	17,500	8,500
214.06.063.6503 Supplies - Clothing	4,800	4,000	4,000	4,000
214.06.063.6505 Supplies - Maintenance	33,200	44,000	38,000	38,000
214.06.063.6507 Supplies - Chemicals	900	1,500	1,500	1,500
214.06.063.6510 Supplies - Small Tools	1,000	1,000	1,000	1,000
214.06.063.6511 Supplies - Traffic Control	700	1,000	1,000	1,000
214.06.063.6512 Supplies - Department	300	1,500	1,500	1,000
214.06.063.6606 Computer Software & Hardware	2,600	800	800	1,400
214.06.063.7103 Improvements Other Than Building	1,208,700	1,144,000	1,144,000	1,220,000
214.06.063.7104 Machinery & Equipment	35,500	530,000	530,000	30,000
214.06.063.8101 Bond Principal	162,400	166,200	166,200	173,100
214.06.063.8102 Bond Interest	61,000	56,300	56,300	51,500
<b>Total Sanitary Sewer</b>	<b>2,547,100</b>	<b>3,123,000</b>	<b>3,064,600</b>	<b>2,648,900</b>

### 221 Insurance Fund

221.01.080.6106 Professional Services - Medical	5,065,800	5,592,200	5,594,400	5,903,800
221.01.080.6107 Professional Services -Other	18,800	38,800	36,200	38,800
221.01.082.6107 Professional Services -Other	22,300	25,900	25,900	26,500
221.01.082.6201 Professional Development		1,000	500	1,000
221.01.082.6202 Membership Dues	600	800	800	800
221.01.082.6205 Photo & Printing		500	200	500
221.01.082.6210 Activities Programming Costs	4,700	8,600	6,200	8,800
221.01.082.6212 Education & Training	1,900	11,600	6,300	11,600
221.01.082.6215 Repairs	500	2,200	2,000	2,200
221.01.082.6501 Supplies - Books & Periodicals		400		400
221.01.082.6502 Supplies - Office		200		200
221.01.082.6512 Supplies - Department		500	500	500
221.01.082.6604 Furnishings & Small Equipment		4,500		
221.01.082.6606 Computer Software & Hardware	1,500	5,000	4,800	5,800
221.01.082.7104 Machinery & Equipment	37,100	25,000	24,400	25,000
<b>Total Insurance Fund</b>	<b>5,153,300</b>	<b>5,716,900</b>	<b>5,702,100</b>	<b>6,025,700</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
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### 222 Equipment Maintenance & Replacement Fund

#### 222.085 Technology Equipment Maintenance

222.02.085.5101	Full Time Labor	358,200	369,100	366,900	379,700
222.02.085.5201	FICA	20,800	22,100	22,000	22,600
222.02.085.5202	Medicare	5,000	5,400	5,300	5,500
222.02.085.5203	IMRF	33,000	33,400	33,300	21,100
222.02.085.5206	PPO Health/Dental Plan	55,300	56,100	56,100	56,100
222.02.085.5209	Life Insurance	800			
222.02.085.5215	Compensated Absences	4,000			
222.02.085.5218	Change in IMRF NPO				
222.02.085.5218	Change in IMRF NPL	152,700			
222.02.085.6107	Professional Services -Other	190,300	295,100	295,100	228,400
222.02.085.6201	Professional Development	2,300	2,400	2,600	2,800
222.02.085.6202	Membership Dues	300	300	300	300
222.02.085.6208	Travel Allowance	200	200	200	200
222.02.085.6212	Education & Training	3,900	7,500	7,500	7,500
222.02.085.6216	Maintenance of Equipment	322,800	361,300	343,600	404,000
222.02.085.6510	Supplies - Small Tools	1,500	1,500	1,500	1,500
222.02.085.6512	Supplies - Department	600	800	800	800
222.02.085.6604	Furnishings & Small Equipment		700	700	400
222.02.085.6606	Computer Software & Hardware	5,400	5,600	5,400	5,600
222.02.091.7106	IT Software & Equipment	184,900	2,632,000	2,627,400	575,500
<b>Total Technology Equipment Maintenance</b>		<b>1,341,900</b>	<b>3,793,400</b>	<b>3,768,600</b>	<b>1,712,000</b>

#### 222.087 Police Equipment Maintenance

222.03.087.5101	Full Time Labor	80,700	82,500	82,500	85,100
222.03.087.5103	Over Time Labor	1,200	3,600	3,600	3,700
222.03.087.5201	FICA	4,800	5,300	5,300	5,500
222.03.087.5202	Medicare	1,100	1,200	1,200	1,300
222.03.087.5203	IMRF	7,900	8,200	8,200	5,200
222.03.087.5206	PPO Health/Dental Plan	16,800	17,000	17,000	17,000
222.03.087.5209	Life Insurance	200			
222.03.087.6107	Professional Services -Other		400	400	400
222.03.087.6212	Education & Training	800	500	500	500
222.03.087.6215	Repairs	16,800	20,000	20,000	20,000
222.03.087.6303	Utilities - Cleaning/Waste Disposal	1,200	2,500	2,500	2,500
222.03.087.6503	Supplies - Clothing		300	300	300
222.03.087.6510	Supplies - Small Tools	1,300	1,600	1,600	1,600
222.03.087.6512	Supplies - Department	25,500	33,000	33,000	33,000
222.03.087.6514	Gas, Oil & Anti-Freeze	79,600	151,600	80,000	80,000
222.03.088.7104	Machinery & Equipment	167,700	195,300	132,000	207,200
<b>Total Police Equipment Maintenance</b>		<b>405,700</b>	<b>523,000</b>	<b>388,100</b>	<b>463,300</b>

#### 222.089 Fire Equipment Maintenance

222.04.089.5101	Full Time Labor	90,300	92,400	92,100	95,500
222.04.089.5103	Over Time Labor	600	700	700	800
222.04.089.5201	FICA	5,400	5,800	5,800	6,000
222.04.089.5202	Medicare	1,300	1,400	1,300	1,400
222.04.089.5203	IMRF	2,600	8,800	8,800	5,600
222.04.089.5206	PPO Health/Dental Plan	16,800	17,000	17,000	17,000

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL



Description	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
222.04.089.5209 Life Insurance	200			
222.04.089.6107 Professional Services -Other	300	600	600	600
222.04.089.6212 Education & Training	400	400	400	400
222.04.089.6215 Repairs	10,800	10,000	10,000	10,000
222.04.089.6216 Maintenance of Equipment	4,200	4,300	4,300	4,500
222.04.089.6501 Supplies - Books & Periodicals		100	100	100
222.04.089.6503 Supplies - Clothing	(100)	200	200	200
222.04.089.6510 Supplies - Small Tools		100	100	100
222.04.089.6512 Supplies - Department	38,700	45,000	45,000	45,000
222.04.089.6514 Gas, Oil & Anti-Freeze	41,600	57,900	50,000	50,000
222.04.090.7104 Machinery & Equipment	243,000			-
<b>Total Fire Equipment Maintenance</b>	<b>456,200</b>	<b>244,700</b>	<b>236,400</b>	<b>237,000</b>

### 222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	303,100	400,800	369,100	392,100
222.06.083.5103 Over Time Labor	28,200	10,300	10,300	10,600
222.06.083.5201 FICA	20,300	25,500	23,500	25,000
222.06.083.5202 Medicare	4,800	6,000	5,500	5,800
222.06.083.5203 IMRF	31,800	39,000	36,000	23,500
222.06.083.5206 PPO Health/Dental Plan	94,400	95,200	95,200	95,200
222.06.083.5209 Life Insurance	800			
222.06.083.5215 Compensated Absences	(10,000)			
222.06.083.6107 Professional Services -Other	1,200	1,600	1,600	1,600
222.06.083.6201 Professional Development				1,000
222.06.083.6202 Membership Dues	200	500	500	500
222.06.083.6209 Laundry & Uniforms	100	4,200	4,200	4,200
222.06.083.6212 Education & Training	1,100	1,000	2,000	4,000
222.06.083.6215 Repairs	58,500	56,000	57,000	57,000
222.06.083.6216 Maintenance of Equipment	400	5,000	5,000	5,000
222.06.083.6303 Utilities - Cleaning/Waste Disposal		300	1,000	1,000
222.06.083.6304 Utilities - Telephone	900	800	800	800
222.06.083.6405 IT Charges	26,600	35,000	35,000	33,900
222.06.083.6502 Supplies - Office	700	800	800	800
222.06.083.6503 Supplies - Clothing	2,100	2,200	2,200	2,500
222.06.083.6504 Supplies - Repairs	139,100	175,000	169,400	170,000
222.06.083.6510 Supplies - Small Tools	3,800	5,800	5,800	5,800
222.06.083.6512 Supplies - Department		500	500	500
222.06.083.6514 Gas, Oil & Anti-Freeze	174,600	275,000	180,000	180,000
222.06.083.6606 Computer Software & Hardware	8,400	9,600	9,600	10,200
222.06.084.7104 Machinery & Equipment	389,500	300,000	300,000	250,000
<b>Total Public Works Fleet Maintenance</b>	<b>1,280,600</b>	<b>1,449,800</b>	<b>1,314,900</b>	<b>1,280,900</b>

### 321 Housing Trust Fund

321.05.094.5102 Part Time Labor	30,500	33,300	31,300	31,200
321.05.094.5201 FICA	1,900	2,100	1,900	1,900
321.05.094.5202 Medicare	400	500	500	500
321.05.094.6210 Activities Programming Costs	535,200	297,500	95,000	310,900
<b>Total Housing Trust Fund</b>	<b>568,000</b>	<b>333,400</b>	<b>128,700</b>	<b>344,500</b>

<b>Grand Total</b>	<b>78,820,900</b>	<b>93,690,800</b>	<b>92,026,500</b>	<b>79,727,800</b>
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# CITY OF HIGHLAND PARK

## DEMOGRAPHICS

### LAST TEN FISCAL YEARS



Fiscal Year	Population <sup>1</sup>	Per Capita Income <sup>1</sup>	School Enrollment <sup>2</sup>	Unemployment Rate <sup>3</sup>	Total Personal Income <sup>4</sup>	Median Age <sup>1</sup>	College Degree <sup>1</sup>
2008	31,457	55,331	6,259	4.4%	1,740,547,267	40.6	61.6%
2009	31,457	55,331	6,091	6.9%	1,740,547,267	40.6	61.6%
2010	31,457	55,331	6,134	5.6%	1,740,547,267	40.6	61.6%
2011	29,763	61,287	5,850	6.0%	1,824,084,981	40.6	61.6%
2012	29,763	68,004	6,526	5.7%	2,024,003,052	45.4	66.9%
2013	29,763	67,267	6,351	6.3%	2,002,067,721	45.4	68.2%
2014	29,763	65,555	6,236	5.0%	1,951,113,465	45.2	67.6%
2015	29,871	68,688	6,475	5.1%	2,051,779,248	45.4	69.5%
2016	29,743	73,056	6,133	3.9%	2,172,904,608	45.8	71.1%
2017	29,641	77,511	6,101	3.2%	2,297,503,551	45.0	71.0%

#### Notes:

- (1) U.S. Census Bureau
- (2) Illinois State Board of Education
- (3) Illinois Department of Employment Security
- (4) Population times Per Capita Income

# CITY OF HIGHLAND PARK

## PRINCIPAL EMPLOYERS



### Last Fiscal Year

Employer	2017	
	Employees	% Total Municipal Employment
Highland Park Hospital	1,200	8.30%
North Shore School District No. 112	750	5.19%
Ravinia Festival	690 (1)	4.77%
North Suburban Special Education District	595	4.12%
Township High School District No. 113	400	2.77%
City of Highland Park	237	1.64%
First Bank of Highland Park	103	0.71%
Dick Blick Holdings	100	0.69%
Highland Park Public Library	98 (1)	0.68%
Highland Park Post Office	85	0.59%
<b>Total</b>	<b>4,258</b>	<b>29.46%</b>

### Nine Years Prior

Employer	2008	
	Employees	% Total Municipal Employment
Highland Park Hospital	1,200	7.65%
Solo Cup Co	844	5.38%
North Shore School District No. 112	740 (1)	4.72%
Ravinia Festival	690	4.40%
Northern Suburban Special Education District	506	3.23%
School District 113	398 (1)	2.54%
City of Highland Park	328	2.09%
Manor Care of Highland Park	120	0.77%
Guy Scapolleti Landscaping	90 (1)	0.57%
Highland Park Post Office	85	0.54%
<b>Total</b>	<b>5,001</b>	<b>31.90%</b>

Notes:

(1) Includes full-time and seasonal employees

(2) Data Source - 2017/2008 IL Mfr. Directory, 2017/2008 IL Services Directory, City records

# CITY OF HIGHLAND PARK

## PRINCIPAL TAXPAYERS



### Last Fiscal Year

Taxpayer <sup>1</sup>	Business/Service	12/31/2017 Equalized Assessed Valuation <sup>2</sup>	as a % of Total EAV
T Renaissance IL LLC	Business/Retail Center	10,907,595	0.45%
Midwest Family Housing LLC	Real Property	9,252,425	0.38%
Federal Realty Investment Trust	Business/Retail Center	7,254,494	0.30%
Americana Apartments	Apartments	5,289,611	0.22%
Highland Park Associates II LLC	Real Property	4,818,029	0.20%
Klaimont Family Associates	Business/Retail Center	4,379,649	0.18%
Elston Avenue Real Estate Company LLC	Real Property	4,169,038	0.17%
Sunset Food Mart, Inc.	Retail Store	3,770,265	0.16%
Semersky Enterprises, Inc.	Business/Retail Center	3,520,662	0.15%
LB&M Real Estate Management, Inc.	Real Property	3,289,021	0.14%
	<b>Total</b>	<b>56,650,789</b>	<b>2.35%</b>
	<b>2017 Total EAV</b>	<b>2,408,411,146</b>	
	<b>Percentage of Total</b>	<b>2.35%</b>	

### Nine Years Prior

Taxpayer <sup>1</sup>	Business/Service	12/31/2008 Equalized Assessed Valuation <sup>2</sup>	as a % of Total EAV
Renaissance Place, LLC	Business/Retail Center	16,871,246	0.61%
Federal Realty Investment Trust	Business/Retail Center	8,446,179	0.30%
Solo Cup Company	Business	5,630,284	0.20%
Klaimont Enterprises, Inc.	Business/Retail Center	5,475,193	0.20%
Sunset Food Mart, Inc.	Retail Store	5,301,625	0.19%
Highland Park Associates II LLC	Business	4,859,481	0.17%
Americana Apartments	Real Property	4,686,918	0.17%
Semersky Enterprises, Inc.	Business/Retail Center	3,777,312	0.14%
First Highland, LLC	Real Property	3,606,368	0.13%
Target Corporation	Retail Store	3,499,650	0.13%
	<b>Total</b>	<b>62,154,256</b>	<b>2.24%</b>
	<b>2008 Total EAV</b>	<b>2,780,479,845</b>	
	<b>Percentage of Total</b>	<b>2.24%</b>	

#### Notes:

- (1) Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations have been overlooked. The 2017 EAV is the most current available for all taxpayers
- (2) Source: Lake County Clerk



# CITY OF HIGHLAND PARK

## PROPERTY TAX HISTORY

### LEVIES AND COLLECTIONS



Tax Levy Year	Tax Levy as Abated <sup>2</sup>	Current Taxes Collected FY	Amount	Percent of Levy Collected	Delinquent Taxes Collected in CY <sup>1</sup>	Total Collections	Percent of Total Collections to Tax Levy
2007	13,832,305	2008	13,733,907	99.29%	-	13,733,907	99.29%
2008	14,319,471	2009	14,257,416	99.57%	-	14,257,416	99.57%
2009	14,495,638	2010	14,406,632	99.39%	-	14,406,632	99.39%
2010	14,953,404	2011	14,217,063	95.08%	-	14,217,063	95.08%
2011	14,937,526	2012	14,871,344	99.56%	-	14,871,344	99.56%
2012	15,337,825	2013	15,235,177	99.33%	-	15,235,177	99.33%
2013	16,199,337	2014	16,085,461	99.30%	-	16,085,461	99.30%
2014	16,316,623	2015	16,254,541	99.62%	-	16,254,541	99.62%
2015	16,316,594	2016	16,294,280	99.86%	-	16,294,280	99.86%
2016	17,061,848	2017	16,898,118	99.04%	-	16,898,118	99.04%

#### Notes:

- (1) Lake County does not furnish information relating to delinquent taxes collected for the applicable levy year. Amounts shown in this column are collections in the year indicated of delinquent taxes applicable to prior years' tax levies.
- (2) Tax levy as abated represents total assessments extended by the City tax rate and excludes levies on the special service areas and the tax increment financing area.

# CITY OF HIGHLAND PARK

## PROPERTY TAX HISTORY

### PROPERTY ASSESSMENT/TAX INFORMATION



	2013	2014	2015	2016	2017
<b>CITY EQUALIZED ASSESSED VALUATION<sup>2</sup></b>					
Residential	1,967,614,286	1,874,011,718	1,863,622,335	1,972,901,914	2,098,472,765
Farm	549	603	665	772	1,257
Commercial	193,428,436	186,978,939	187,084,550	202,847,928	212,302,541
Industrial	464,616	447,194	444,603	439,359	472,885
Railroad	1,796,021	2,171,296	2,255,482	2,667,731	2,710,878
Total Excluding TIFs	2,163,303,908	2,063,609,750	2,053,407,635	2,178,847,704	2,313,960,326
TIF Incremental EAV	1,702,002	1,226,660	2,195,963	2,559,477	2,623,222
Total Including TIFs	2,165,005,910	2,064,836,410	2,055,603,598	2,181,407,181	2,316,583,548
Percent change +(-)	-6.90%	-4.63%	-0.45%	1.06%	1.06%

Note: (1) Data Source: Lake County; (2) Percentage based on 2008 total EAV of \$2,783,329,530.

#### REPRESENTATIVE TAX RATES<sup>2</sup>

<b>CITY OF HIGHLAND PARK<sup>2</sup></b>					
Corporate	0.141	0.099	0.119	0.084	0.085
Street and Bridge	0.051	0.054	0.074	0.075	0.065
Library	0.192	0.218	0.226	0.213	0.209
Pensions	0.155	0.231	0.231	0.241	0.249
Bonds	0.170	0.183	0.144	0.136	0.129
All Other <sup>3</sup>	0.000	0.000	0.000	0.000	0.000
<b>TOTAL</b>	<b>0.709</b>	<b>0.785</b>	<b>0.795</b>	<b>0.749</b>	<b>0.737</b>
<b>OTHERS</b>					
Lake Cty. & Forest Pres. District	0.820	0.881	0.892	0.871	0.825
North Shore Sanitary District	0.150	0.164	0.169	0.166	0.157
Park District of Highland Park	0.445	0.497	0.508	0.520	0.529
HP Elementary School D112	2.957	3.076	3.152	3.006	2.862
Township High School No. 113	2.178	2.364	2.421	2.309	2.187
College of Lake County No. 532	0.272	0.296	0.306	0.299	0.285
All Others	0.081	0.077	0.079	0.075	0.068
<b>TOTAL</b>	<b>7.612</b>	<b>8.140</b>	<b>8.322</b>	<b>7.995</b>	<b>7.650</b>

#### Notes:

- (1) Source: the City (Per \$100 Equalized Assessed Valuation)
- (2) As a home rule unit under the 1970 Illinois Constitution, the City has no statutory tax rate or levy limitations unless further mandated by the State. A voter referendum would then be required to override the mandate.
- (3) Includes rates for: Public Benefit, Crossing Guard, Audit, Tax and Street Construction.

#### CITY TAX EXTENSIONS AND COLLECTIONS<sup>1</sup> (City Purposes Only)

Levy Year	Collection Year	Taxes Extensions <sup>2</sup>	Current Collections	
			Amount	Percent
2011	2012	14,937,526	14,871,344	99.56%
2012	2013	15,337,825	15,235,177	99.33%
2013	2014	16,199,337	16,085,461	99.29%
2014	2015	16,316,623	16,254,451	99.62%
2015	2016	16,316,594	16,294,280	99.86%

#### Notes:

- (1) Data Source: Lake County Treasurer.
- (2) Tax extensions have not been adjusted for abatements.

# CITY OF HIGHLAND PARK

## PROPERTY TAX HISTORY

### ASSESSED / ACTUAL VALUE OF PROPERTY



Levy Year	Taxable Property						Total Taxable Assessed Value	Tax Rate	Est. Actual Value	Annual % Change	Ratio of Total Assessed Valuation to Estimated Actual Value of Real Property
	Res <sup>1</sup>	Comm <sup>2</sup>	Ind <sup>3</sup>	Agri <sup>4</sup>	RR <sup>5</sup>	Tax Exempt					
2008	2.542B	237.2M	470,017	7,820	1.082M	n/a	2.780B	0.515	8.341B	3.9%	33%
2009	2.476B	226.3M	567,093	413	1.262M	n/a	2.704B	0.536	8.113B	-2.7%	33%
2010	2.337B	213.1M	545,760	454	1.528M	n/a	2.552B	0.586	7.655B	-5.6%	33%
2011	2.116B	205.6M	476,191	499	1.417M	n/a	2.323B	0.643	6.969B	-9.0%	33%
2012	1.968B	193.4M	464,616	549	1.796M	n/a	2.163B	0.709	6.490B	-6.9%	33%
2013	1.874B	187.0M	447,194	603	2.171M	n/a	2.063B	0.785	6.191B	-4.6%	33%
2014	1.864B	187.1M	444,603	665	2.255M	n/a	2.053B	0.795	6.160B	-0.5%	33%
2015	1.974B	202.8M	439,539	772	2.668M	n/a	2.179B	0.749	6.537B	6.1%	33%
2016	2.10B	212.3M	472,885	1,257	2.711M	n/a	2.314B	0.737	6.942B	6.2%	33%
2017	2.18B	223.7M	481,655	1,497	2.762M	n/a	2.408B	0.726	7.225B	4.1%	33%

#### Notes:

- (1) Residential
- (2) Commercial
- (3) Industrial
- (4) Agricultural
- (5) Railroad
- (6) B = One billion
- (7) M = One million
- (8) Data Source - Lake County Clerk

# DEBT POLICY

Since Highland Park is a home rule unit, the City presently has no statutory limit on the amount of debt outstanding. However, if the City were subject to such limitation, outstanding indebtedness could not exceed 8.625% of equalized assessed valuation. Using 2017 values (the most recent available information), this limitation would allow for \$208 million in debt as compared to the \$56 million outstanding as of December 31, 2018. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional debt should the need arise.

The ratio of fiscal 2017 net debt to 2016 equalized assessed valuation and the amount of debt per capita are useful indicators of the City's debt position to municipal management, citizens, and investors. This data for the City at the end of the 2018 fiscal year is as follows:

	<u>Amount</u>	<u>Ratio to</u> <u>Equalized Value</u>	<u>Per</u> <u>Capita</u>
Net debt	\$59.5 million	2.47%	\$2,000

Of the total debt, \$47.4 million or 80% will be abated by non-property tax revenues. These sources include Water Utility and Sewer Utility revenues.

The City limits long-term debt to capital improvements that cannot be financed from current revenues. The City does not use long-term debt to fund operating programs. In addition to debt proceeds, the City's ongoing capital improvement program is funded on a pay-as-you-go basis by certain operating revenues including water and sewer utility user charges, the home rule sales tax, motor fuel tax, property taxes and grants/reimbursements.

An asset must have an estimated useful life of at least ten years to be funded from debt proceeds. The maturity date for any debt will not exceed the reasonably expected useful life of the project so financed.

Debt is structured to provide for the retirement of a minimum of 60% of the amount of the outstanding principal funded by property taxes within a ten-year period. It is the intent of the City to ensure that no less than 50% of outstanding principal funded by property taxes is retired within a ten-year period.

Excess fund balance may be used to 1) fund planned capital projects, thereby avoiding debt; 2) abate annual debt service on outstanding obligations; or 3) pay down outstanding obligations, such as pension costs or Other Post-Employment Benefits (OPEB).

Bond issues shall be planned to mitigate substantial year-to-year shifts in the City's total tax levy. Debt service for property tax supported obligations is structured to fit within the City's annual property tax levy budget. The property tax levy budget, established near \$3 million for the 2005 tax levy, may be adjusted annually by the rate of inflation as determined by the property tax limitation for non-home rule units of government, as required.

The City has traditionally issued general obligation debt to fund capital improvements for enterprise fund operations (Water Utility and Sewer Utility) and streets improvements, in order to achieve the lowest possible interest rate on the borrowing. The annual debt service levy for enterprise fund issues is abated, as funds available in the respective funds are to be used to pay the debt service obligations.

The City's bond rating by Moody's Investors Service on general obligation bonds is Aaa – the highest rating possible. The City will endeavor to maintain net direct general obligation bonded debt as a percent of full valuation within the average of Aaa rated communities. In 2017, Moody's assigned a negative outlook, along with the City's Aaa rating, based on the City's pension burden. The City continues its accelerated pension funding plan, which began in 2016. The City funds the pension contributions from a combination of property tax levy and other sources such as partial state income tax receipts, partial proceeds from the sale of assets when available, and other revenue sources as identified, with a goal of minimizing the impact to the taxpayer.

The City will consider refunding outstanding bonds when it is deemed to be in the best interest of the City. As a savings target, the City looks to project a net present value savings, after bond issuance costs, of 3% of refunded principal.

As part of the City's long-term financial planning, an examination of debt capacity is developed annually and is included as part of the long-term financial plans presented within the budget document for the General, Water, Sewer, Streets/Other Capital and Parking Funds.

# CITY OF HIGHLAND PARK

## DEBT SERVICE PAYMENTS



Fiscal Year	2010 \$5.79M Refundg Bonds	2010A \$3M Recovery Zone Bonds	2011A \$5 M Sewer	2011B \$4.6 M Refundg	2012 9.295 M Refundg	2013 \$9.96 M Water Treat ment Plant	2014 \$9.96 M Water Treat ment Plant	2015 \$5.88 M Water Trtmt. Plant/ Sewer/ Streets	2015 \$4.48 M IEPA Water Meter Replace- ment	2016 \$8.92M Water/ Capital/ Sewer/ Library	2017 \$3.42M Water/ Capital	2018 \$7.9M Fiber/ Streets	Total Payments
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### Interest

2019	21,600	168,000	91,363	9,862	163,513	271,869	258,413	161,413	96,809	139,100	93,275	237,000	1,712,215
2020	13,000	168,000	81,462	7,838	145,813	271,869	258,413	141,463	92,363	134,000	89,075	225,150	1,628,444
2021	4,000	168,000	71,113	5,362	127,663	271,869	239,400	140,563	87,828	128,800	84,775	211,650	1,541,022
2022		168,000	60,462	2,750	108,763	271,869	210,713	140,563	83,202	123,500	78,175	198,150	1,446,145
2023		168,000	49,363		97,063	271,869	177,525	140,563	78,484	118,000	71,425	182,850	1,355,140
2024		168,000	37,963		88,963	271,869	137,025	140,563	73,671	112,400	64,375	165,900	1,260,727
2025		168,000	26,113		79,738	271,869	91,238	140,563	67,761	106,700	57,175	148,950	1,158,105
2026		168,000	13,813		70,288	271,869	41,938	140,563	63,753	100,900	49,825	131,700	1,052,647
2027		168,000			60,613	263,688		140,563	58,644	95,100	42,325	113,400	942,332
2028-36		589,400			125,475	686,281		914,875	281,891	546,300	107,208	287,100	3,538,530
Total	38,600	2,101,400	431,651	25,812	1,067,888	3,124,919	1,414,663	2,201,688	984,405	1,604,800	737,633	1,901,850	15,635,306

### Principal

2019	215,000		330,000	90,000	590,000			665,000	221,739	255,000	210,000	395,000	2,971,739
2020	225,000		345,000	90,000	605,000		845,000	30,000	226,185	260,000	215,000	450,000	3,291,185
2021	100,000		355,000	95,000	630,000		1,275,000		230,720	265,000	220,000	450,000	3,620,720
2022			370,000	100,000	390,000		1,475,000		235,345	275,000	225,000	510,000	3,580,345
2023			380,000		405,000		1,620,000		240,064	280,000	235,000	565,000	3,725,064
2024			395,000		410,000		1,665,000		244,877	285,000	240,000	565,000	3,804,877
2025			410,000		420,000		1,700,000		249,787	290,000	245,000	575,000	3,889,787
2026			425,000		430,000	385,000	1,375,000		254,795	290,000	250,000	610,000	4,019,795
2027					440,000	1,855,000			259,903	110,000	215,000	620,000	3,499,903
2028-36		3,000,000			1,890,000	7,720,000		4,325,000	2,744,311	3,115,000	1,155,000	3,160,000	27,109,311
Total	540,000	3,000,000	3,010,000	375,000	6,210,000	9,960,000	9,955,000	5,020,000	4,907,725	5,425,000	3,210,000	7,900,000	59,512,725

### Total

2019	236,600	168,000	421,363	99,862	753,513	271,869	258,413	826,413	318,548	394,100	303,275	632,000	4,683,954
2020	238,000	168,000	426,462	97,838	750,813	271,869	1,103,413	171,463	318,548	394,000	304,075	675,150	4,919,629
2021	104,000	168,000	426,113	100,362	757,663	271,869	1,514,400	140,563	318,548	393,800	304,775	661,650	5,161,741
2022		168,000	430,462	102,750	498,763	271,869	1,685,713	140,563	318,548	398,500	303,175	708,150	5,026,491
2023		168,000	429,363		502,063	271,869	1,797,525	140,563	318,548	398,000	306,425	747,850	5,080,204
2024		168,000	432,963		498,963	271,869	1,802,025	140,563	318,548	397,400	304,375	730,900	5,065,604
2025		168,000	436,113		499,738	271,869	1,791,238	140,563	317,548	396,700	302,175	723,950	5,047,891
2026		168,000	438,813		500,288	656,869	1,416,938	140,563	318,548	390,900	299,825	741,700	5,072,441
2027		168,000			500,613	2,118,688		140,563	318,548	205,100	257,325	733,400	4,442,235
2028-36		3,589,400			2,015,475	8,406,281		5,239,875	3,026,202	3,661,300	1,262,208	3,447,100	30,647,841
Total	578,600	5,101,400	3,441,651	400,812	7,277,888	13,084,919	11,369,663	7,221,688	5,892,130	7,029,800	3,947,633	9,801,850	75,148,031

# CITY OF HIGHLAND PARK

## DEBT SERVICE ABATEMENTS



Fiscal Year	Water Abatements	Sewer Abatements	Total Abatements	Total Unabated Debt	Library Debt Levy	City Debt Levy	Total Debt Service Levy
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### Interest

2019	1,251,575	115,178	1,366,753	345,462	21,125	324,337	345,462
2020	1,205,131	104,045	1,309,177	319,268	20,225	299,043	319,268
2021	1,154,973	92,780	1,247,753	293,268	19,325	273,943	293,268
2022	1,098,548	81,230	1,179,778	266,368	18,425	247,943	266,368
2023	1,040,792	69,130	1,109,922	245,218	17,425	227,793	245,218
2024	981,829	56,730	1,038,559	222,167	16,425	205,742	222,167
2025	916,207	43,880	960,088	198,017	15,425	183,592	199,017
2026	846,600	30,580	877,180	175,467	14,425	161,042	175,467
2027	775,698	15,768	791,465	150,866	13,425	137,441	150,866
2028-36	3,015,247	66,323	3,081,570	456,960	51,075	405,885	456,960
Total	12,286,600	675,645	12,962,245	2,673,062	207,300	2,466,762	2,674,062

### Principal

2019	1,627,495	386,086	2,013,582	958,157	45,000	913,160	958,160
2020	1,947,374	390,500	2,337,874	953,310	45,000	908,310	953,310
2021	2,250,709	400,000	2,650,709	970,010	45,000	925,010	970,010
2022	2,380,335	420,000	2,800,335	780,010	50,000	730,010	780,010
2023	2,450,052	430,000	2,880,052	845,012	50,000	795,012	845,012
2024	2,509,866	445,000	2,954,866	850,012	50,000	800,012	850,012
2025	2,564,775	460,000	3,024,775	865,012	50,000	815,012	865,012
2026	2,644,783	475,000	3,119,783	900,012	50,000	850,012	900,012
2027	2,719,892	55,000	2,774,892	725,012	55,000	670,012	725,012
2028-36	22,331,424	492,083	22,823,508	4,285,803	420,000	3,865,803	4,285,803
Total	43,426,706	3,953,670	47,380,376	12,132,349	860,000	11,272,352	12,132,352

### Total

2019	2,879,070	501,264	3,380,334	1,303,620	66,125	1,237,498	1,303,623
2020	3,152,506	494,545	3,647,051	1,272,578	65,225	1,207,353	1,272,578
2021	3,405,682	492,780	3,898,463	1,263,279	64,325	1,198,954	1,263,279
2022	3,478,883	501,230	3,980,113	1,046,378	68,425	977,953	1,046,378
2023	3,490,844	499,130	3,989,975	1,090,230	67,425	1,022,804	1,090,229
2024	3,491,695	501,730	3,993,425	1,072,179	66,425	1,005,754	1,072,179
2025	3,480,983	503,880	3,984,863	1,063,029	65,425	998,604	1,064,029
2026	3,491,383	505,580	3,996,963	1,075,478	64,425	1,011,053	1,075,478
2027	3,495,589	70,768	3,566,357	875,878	68,425	807,453	875,878
2028-36	25,346,671	558,406	25,905,077	4,742,763	471,075	4,271,688	4,742,763
Total	55,713,306	4,629,315	60,342,620	14,805,411	1,067,300	13,739,114	14,806,414



# INVESTMENT POLICY

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## I. INTRODUCTION

The City of Highland Park (“City”) has adopted an investment policy (policy). It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity, and yield.

## II. GOVERNING AUTHORITY

The investment program shall be operated in conformance with federal, state, and other legal requirements, including the Illinois Public Funds Investment Act (30 ILCS 235).

## III. SCOPE

This policy applies the City’s financial assets. The specific funds covered include:

- A. General Fund
- B. Special Revenue Funds, with the exception of the Foreign Fire Insurance Fund
- C. Capital Projects Funds
- D. Enterprise Funds
- E. Trust and Agency Funds, with the exception of the Police and Fire Pension Funds
- F. Debt Service Funds
- G. Internal Service Funds
- H. Any new funds created by the City unless specifically exempted

The Highland Park Public Library, a separate entity of the City, is exempt from this policy.

## IV. OBJECTIVES

- A. Preservation of capital is the most important objective of this policy. The portfolio will be sufficiently diversified with respect to the types of securities held, the number of financial institutions utilized, and the maturities of the individual securities.
- B. Liquidity is the second priority. Investment maturities shall be planned to match expected operating expenditures, in order to avoid the need for short-term borrowing. In no event shall maturities exceed three years.
- C. Maximizing the rate of return is the third priority. The investment portfolio shall be structured to attain a market-average rate of return throughout economic and budgetary cycles. The performance benchmark shall be the average return on a three-month treasury bill.
- D. Maintaining the public's trust is an important objective of this policy. All participants in the investment process shall act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the City.
- E. Consideration shall be given to financial institutions within Highland Park when making investment decisions. When comparable rates are offered, local institutions will be favored, provided the above objectives are met.



## V. STANDARDS OF CARE

### A. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. The “prudent person” standard states that, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

### B. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

### C. Delegation of Authority

The City Council will retain ultimate fiduciary responsibility for the portfolios. In accordance with Sections 31.150 and 31.160 of the City Code, the responsibility for depositing City funds resides with the Finance Director, who serves simultaneously as the City Treasurer. Management of the day-to-day investment program is hereby delegated to the Finance Director who shall establish written procedures for the investment program consistent with this investment policy.

The City may engage the services of one or more external investment managers to assist in the management of the entity’s investment portfolio in a manner consistent with the entity’s objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940. Such managers will be selected in compliance with Paragraph X. Investment Selection and be authorized by the City Council.

## VI. DIVERSIFICATION

The City shall diversify its investments to the best of its ability, based on the type of funds invested and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

## VII. ACCOUNTING

The City maintains its records on a fund basis of accounting in conformance with Generally Accepted Accounting Principles (GAAP). Separate bank accounts are established as needed to ensure the integrity of the City’s assets and reduce commingling of legally segregated funds. The City utilizes a cash concentration account which commingles monies into a single bank account with entitlement to the various portions of cash reflected in the fund general ledger accounts to provide maximum efficiency in reducing banking service fees, interest credit, and processing of payroll and disbursements.

Demand deposit accounts are maintained on a cash basis. An imprest cash account is one in which a fixed amount of money is placed for the purpose of disbursement. Such an account is replenished at periodic intervals. In addition, other accounts are established for the purpose of tracking investment flows. The Finance Department reconciles all bank accounts to the City’s books on a monthly basis.



Bonded officials share certain signatory responsibilities for investment transactions with the Finance Department, for backup purposes. The Mayor and Finance Director (serving simultaneously as City Treasurer) are named by ordinance as authorized signatories on all of the above mentioned accounts. In the absence of these officers, the Mayor-Pro-Tem and/or Deputy Finance Director are also named as authorized signatories on these accounts. Each of the above named officials is bonded as specified by Illinois State Statutes, and such bonds are maintained in the insurance records of the City. These same officials are also authorized to transact investment wire transfers for the City, based on established and comprehensive procedures.

## VIII. FINANCIAL INSTITUTIONS

*Upon recommendation of the Finance Director, depositories are approved by resolution of the City Council, provided the following conditions are met:*

- A. **Security:** The City will not maintain funds in any financial institution that is not a member of the F.D.I.C. system. The financial institution must not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the city eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.
- B. **Size:** The City will not select, as depository, any financial institution in which the City funds on deposit will exceed 50% of the institution's capital stock and surplus.
- C. **Location:** It is the policy of the City to maintain investment and operating accounts locally whenever possible, provided other requirements enumerated in this policy are satisfied.
- D. **Return on Investment:** Providing the above criteria have been met to the satisfaction of the City, financial institutions will be selected on a basis of maximizing earnings.
- E. **Disclosure:** On an annual basis, the City will publish in a Cash and Investments Report a list of all institutions having been named depositories of the City. The information published will include the name of the institution, the amount of cash and investments maintained therein and the interest rate of each investment as of the end of the fiscal year. This Report will be included in the fourth quarter quarterly written report of the City's investments, defined in Paragraph XV.
- F. **Statement of Condition:** The City will maintain, for public and managerial inspection, current statements of condition for each financial institution named a depository. If for any reason the information furnished is considered by the Finance Director to be insufficient, the City may request additional data. The refusal of any institution to provide such data, upon request, may serve as sufficient cause for the withdrawal of City funds.

## IX. INVESTMENT SELECTION

The City Finance Director will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness that are authorized to provide investment services in the State of Illinois in accordance with 30 ILCS 235/2.5. Those may include "primary" dealers or regional dealers that qualify under "Securities and Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule)". No public deposit shall be made except in a qualified public depository as established by State laws. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the City Finance Director with the following:



- A. Audited financial statements.
- B. Proof of National Association of Security Dealers Certification.
- C. Trading resolution.
- D. Proof of State registration.
- E. Completed broker/dealer questionnaire.
- F. Certification of having read the City's investment policy and depository contracts.

An annual review of financial condition and registrations of qualified bidders will be conducted by the City and led by the Finance Director.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City invests. Investments in derivative contracts such as swaps, options, future contracts, or forward contracts are hereby prohibited under this policy.

## **X. PERMISSIBLE INVESTMENTS**

Investment Types and Credit Guidelines:

- A. Investments may be made in any type of security allowed for in Illinois statute regarding the investment of public funds.
- B. Investments shall be made that reflect the cash flow needs of the fund type being invested.

The institution offering the investment must meet all the criteria as stated in the "Financial Institutions" section of this policy statement.

The duration of the investment must coincide with City cash requirements to meet short term operating needs. The rate of interest with which the investment is issued must be the highest reasonably available on the date of purchase from the authorized institution.

Daily investment transactions are the responsibility of the Finance Director. The current investment portfolio and all related records are maintained for public and managerial inspection by the Finance Department. All investments when issued will be in the name of the City and will name the specific fund from which the instrument was purchased, if applicable. Commingled investments may be purchased to maximize investment earnings, and the Finance Director will be responsible for maintaining records of the individual fund balances for these investments.

## **XI. SECURITY**

It is the policy of the City to require security for all cash maintained in any financial institution designated as a depository. Security may be in the form of insurance or collateral. The City exercises this authority under Public Act 82-558 titled "Public Funds-Investment by Public Agencies-Financial Statements of Depository Institutions" (January 1, 1982). This act states: "Whenever a public agency deposits any public funds in a financial institution, the public agency may enter into an agreement with the financial institution requiring any funds not insured by the Federal Deposit Insurance Corporation or Federal Savings and Loan Insurance Corporation to be collateralized by securities..."

## **XII. INSURANCE**

Coverage under the regulations governing the F.D.I.C. is the maximum limit per public unit. The regulations describe a public unit as a state, county, municipality, political subdivision etc. F.D.I.C regulatory guidelines limit the aggregate total, per institution regardless of the number of accounts or investments held with that institution regardless of the number of accounts or investments held with that institution.



F.D.I.C. regulation 330.15 “Deposit Insurance for Accounts Held by Government Depositors” states “An official custodian is an officer, employee, or agent of a public unit having official custody of public funds and lawfully depositing the funds in an insured institution. In order to qualify as an official custodian, a person must have plenary authority - including control - over the funds. Control of public funds includes possession as well as the authority to establish accounts in insured depository institutions and to make deposits, withdrawals and disbursements.”

Whenever a public agency deposits any public funds in a financial institution, the public agency may enter into an agreement with the financial institution requiring any funds not insured by the Federal Deposit Insurance Corporation or the National Credit Union Administration or other approved share insurer to be collateralized by securities.

## **XIII. COLLATERAL**

As indicated in Paragraph VIII.A., it is the policy of the City to require that funds in excess of F.D.I.C. limits be secured by some form of collateral. The City will accept for collateral any of the following assets:

- A. Obligations of Federal Instrumentalities
- B. U.S. Government Securities
- C. Obligations of Federal Agencies
- D. Obligations of the State of Illinois
- E. General Obligations Municipal Bonds Rated “A” or Better
- F. Any other collateral identified in Illinois Compiled Statutes as acceptable for the use by the Treasurer of the State of Illinois

All collateral pledged will be not less than 110% for all institutions. Collateral shall be valued at fair market value of the net amount of public funds to be secured at each institution. The ratio of the fair market value of collateral to the amount of funds secured will be reviewed regularly and additional collateral will be requested when this ratio declines below the level required. Pledged collateral will be held by the City or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a third party or by an escrow agent of the pledging institution. All collateral agreements will be written so as to preclude release of the assets without an authorized signature from the City. The City will allow for even exchange of collateral.

In addition, in accordance with the State of Illinois Public Investment Act, the City may accept a system established by the State Treasurer to aggregate permissible securities received as collateral from financial institutions in a collateral pool to secure public deposits of the institutions that have pledged securities to the pool.

The City may, at any time, declare any particular security ineligible to qualify as collateral when, in the City’s judgment, it is deemed desirable to do so.

## **XIV. REPORTING**

In accordance with State of Illinois Public Investment Act, the Finance Dept. shall prepare a quarterly written report of the City’s investments for submission to the City Council and City Manager. The report shall include information regarding portfolio securities by class/type, book value, income earned, and market value as of report date. In its Comprehensive Annual Financial Report, the City will report investments classified by risk category as directed by the Governmental Accounting Standards Board.



## **XV. AUDIT**

In conjunction with the annual examination of the books and records of the City by an independent certified public accountant, all accounts and investment documents will be confirmed with the financial institution involved. The annual financial statement will also include information as to the insured and collateralized limits of all public funds examined.

## **XVI. FUTURE AMMENDMENTS**

This policy is based upon current financial conditions. If, in the opinion of the Finance Director, these conditions change to such an extent so as to alter the effectiveness of this policy statement, such changed circumstances shall be brought to the attention of the City Council for their consideration and review.

## **XVII. EFFECTIVE DATE**

This policy was adopted by the City Council on September 16, 2015 and remains in effect until future update or amendment.



# PURCHASING AND CAPITALIZATION POLICY OVERVIEW

## INTRODUCTION

The purpose of this document is to provide comprehensive purchasing and fixed asset policies and procedures as guidance to the City of Highland Park's operating departments in procuring goods and services, as well as tracking fixed assets. This manual is intended for use by City personnel as a general reference and will be revised for departmental distribution as policies and procedures require revisions or clarification.

## PURCHASING LAWS AND REGULATIONS

The Illinois Municipal Code, 65 ILCS 5/1-1-1 *et seq.*, establishes the dollar value for requiring sealed bids for public works contracts and municipal supplies. The City Council may by a 2/3 majority vote waive bids and negotiate purchases. Corporation Counsel has advised that as a home-rule unit of government, the City has the authority to set its own dollar limits. The City currently uses the State threshold for sealed bids. Effective August 25, 2017, Public Act 100-0338 increased the municipal bid threshold from \$20,000 to \$25,000.

Section 31.025 of the Highland Park Code of 1968, as amended, establishes the City Manager or his/her designee as the general purchasing agent of the City. In this role, the purchasing agent is responsible for all purchases of supplies, material and equipment as authorized by the Council, in the manner prescribed by, and subject to the limitations imposed by law. The Deputy Finance Director has been designated as the person primarily responsible for ensuring that the City's purchasing policies and procedures are followed.

Payments by the City for goods and services are subject to the Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.*).

## ORGANIZATIONAL RESPONSIBILITIES

The City's purchasing function and fixed asset tracking procedures are de-centralized. Each department is given responsibility to procure its own of goods and services and to track assets with values of greater than \$5,000. Within each operating department, personnel have been designated by department heads to act as "purchasing agents" for the City. While each department is allowed to specialize in its own procurement of goods and services for reasons of operating efficiency, each must strictly adhere to internal controls as provided in this manual.

The Finance Department has specific oversight responsibility for the purchasing function and tracking of fixed assets as carried out by individual departments.

## PURCHASING METHODS

Purchasing methods are categorized as informal and formal buying. Informal buying includes taking telephone bids, obtaining prices through catalogs, and receiving letter quotations. Formal buying includes the letting of sealed bids, requests for proposals, and requests for quotations. Purchases fall into three basic monetary categories and require the following as a minimum:

Amount	Purchasing Method	Authorization	Approval
Up to \$4,999	Obtain informal quotes	Department Purchasing Agent	Department Head or Designee
\$5,000-\$25,000	Obtain written quotes	Department Head or Designee	City Manager or Designee
Higher than \$25,000	Sealed bid or Council waiver	City Manager or Designee	City Council

Note: This is an overview of the Purchasing and Capitalization Policy. The full policy is available in the Finance Department at City Hall.

# OTHER FINANCIAL POLICIES

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## OTHER POST EMPLOYMENT BENEFITS (OPEB) UNDER GASB Statement Numbers 45 and 75

The Governmental Accounting Standards Board (GASB) Statement Numbers 45 and 75 require municipalities to account for liabilities associated with OPEB. The City implemented GASB 45 in its Fiscal Year 2007 Comprehensive Annual Financial Report (CAFR) and will be implementing GASB 75 in its Fiscal Year 2018 CAFR, as required by GASB. The City's first actuarial valuation was performed as of April 30, 2006 and updated actuarial valuations are prepared every two years, as required by GASB. The level of benefits provided to retirees is approved annually by Resolution of the City Council.

While GASB Statement Numbers 45 and 75 do not require the advance funding of OPEB liabilities, the City Council has determined that it is in the City's best interest to plan for this future obligation by setting aside funds annually as assigned fund balance in the General Fund. The amount of funds to be set aside will be determined by an independent actuarial valuation with the intent to maintain, as a minimum, the net OPEB obligation at the close of the prior fiscal year. As of December 31, 2017, the City accumulated \$7,496,200 for OPEB obligations. The 2018 and 2019 budgets provide for additional reserves of \$993,700 each year. Additional information regarding the City's OPEB liability can be found in the City's Comprehensive Annual Financial Report.

## SALES TAX REBATE POLICY

The City will consider sales tax rebates for new and existing City businesses, where appropriate, supported by sales tax agreements with terms and conditions specific to individual proposals. The goals of the Sales Tax Rebate Program are to stimulate sales tax growth and create jobs in Highland Park by incentivizing retail businesses to locate or expand in the City; preserve existing level of sales tax revenues to ensure budget sufficiency; and protect the interests of the City and its citizens with a thorough and objective review of such requests. Sales Tax Rebate guidelines are available on the City's website.

## TAX INCREMENT FINANCING POLICY

The City will consider TIF districts, where viable, as a funding mechanism to encourage additional development in the City. The City currently has two TIF Districts. The Ravinia Business District was created in 2005 and the Briergate District was created in 2017.

## FUND BALANCE POLICY

Following are the minimum fund balance targets established for each budgeted fund of the City, as a percentage of operating expenditures. The City Council reconfirms these targets as policy during the annual budget process.

- Equipment Fund – 50%
- General Fund – 35%
- Water Fund – 25%
- Sewer Fund – 15%
- Parking Fund – 15%
- Debt Service – 15%
- Multi-Modal Transportation Fund – 10%
- Enhanced 911 Fund – 10%
- Environmental Sustainability Fund – 10%
- Insurance Fund – 10%
- Affordable Housing Trust Fund – 150%
- Motor Fuel Tax Fund – 0%
- Public Safety Pension Levy Fund – 0%
- Street Improvements Capital Projects Fund – 0%
- Bond Funded Capital Projects Fund – 0%
- Tax Increment Financing Capital Projects Fund – 0%



# BUDGETARY GOALS POLICY

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## OPERATING BUDGET POLICY

### Line Item/Program

The City adheres to a comprehensive budget format, using a blended line item/program budget. Budget requests are prepared by operating departments on a line item basis, with the budget document prepared on a program basis.

### Structural Balance

The guiding principle of budgetary policy is to achieve structural balance between revenues and expenditures to ensure that desired service levels are provided on a sustained basis. The City adopts a balanced annual operating budget to ensure that operating revenues equal or exceed operating expenditures for the fiscal year.

### Performance Measures

This budget incorporates performance measurement and productivity indicators wherever possible. All budgetary expenditures are incorporated into a budget ordinance, and appropriations lapse at year end. The budget ordinance shall be adopted at the legal level of budgetary control, which is the Fund/Department level.

### Cash Basis

A cash basis budget is adopted each year for all funds of the City, with the exception of the Foreign Fire Insurance Tax, Fire Pension, Police Pension, and General Deposit funds.

### Budgetary Control System

The City maintains a budgetary control system, which enables the municipality to adhere to the adopted budget. This includes decentralized purchasing, but a centralized requisition, purchase order and accounts payable system to be adhered to by all programs and activities receiving annual City Council appropriations.

### Budget vs. Actual

The City prepares monthly financial reports comparing actual revenues and expenditures to budgeted amounts.

### Minimum Fund Balances

Revenue stabilization shall be achieved by establishing and maintaining minimum fund balance targets. These targets are established by fund as a percentage of the operating expenditures for the current fiscal year and will be identified as required by GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Minimum fund balance targets established for governmental funds by the City shall include all amounts reported as Assigned or Unassigned fund balance consistent with GASB S-54, excluding the OPEB assigned fund balance reported in the General Fund. Budgetary fund balance policies are established for proprietary funds, although reserves in these funds are classified differently for financial reporting purposes. Beginning budgetary fund balance for proprietary funds shall be determined as current assets less current liabilities (exclusive of debt principal due in the next fiscal year), as reported in the most recently issued Comprehensive Annual Financial Report (CAFR).

An appropriate level of budgetary fund balance is established for each fund based on historical and projected stability and predictability of the underlying revenues and expenditures. Reserves are established to:

- (a) Provide for settlement of pending labor contract negotiations;
- (b) Provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
- (c) Permit orderly budgetary adjustments in the event of unanticipated revenue shortfalls;
- (d) Meet unexpected small increases in service delivery costs.

# BUDGETARY GOALS POLICY



Following are the minimum fund balance targets established for each budgeted fund of the City, as a percentage of operating expenditures. The City Council reconfirms these targets as policy during the annual budget process.

- Equipment Fund – 50%
- General Fund – 35%
- Water Fund – 25%
- Sewer Fund – 15%
- Parking Fund – 15%
- Debt Service – 15%
- Multi-Modal Transportation Fund – 10%
- Enhanced 911 Fund – 10%
- Environmental Sustainability Fund – 10%
- Insurance Fund – 10%
- Affordable Housing Trust Fund – 150%
- Motor Fuel Tax Fund – 0%
- Public Safety Pension Levy Fund – 0%
- Street Improvements Capital Projects Fund – 0%
- Bond Funded Capital Projects Fund – 0%
- Tax Increment Financing Capital Projects Fund – 0%

## REVENUE POLICY

### Diversified Revenue

The City maintains a broad-based, well-diversified portfolio of revenues with an appropriate balance of property taxes, excise taxes, and user fees. Revenues are established with an emphasis on equity, neutrality and effective administration. It is the City's goal to ensure that elastic, or economically sensitive, revenues account for no more than 50% of the budgeted revenue in the General Fund.

### Property Tax Levy

The City's annual property tax levy shall be dedicated to the following purposes: meet mandated pension requirements, support operations of road maintenance and activities related to pedestrian traffic, meet debt service obligations that are not abated and fund the operations of the Highland Park Public Library.

### Other Taxes

A majority of other taxes collected by the City (sales tax, income tax, real estate transfer tax, etc.) are deposited to the General Fund to fund operations of the City not associated with dedicated revenue sources. A limited number of taxes dedicated to a specific use are budgeted in special revenue funds to ensure that restrictions on the use of these funds are met. These include E-911 surcharge, motor fuel taxes, and a portion of the demolition tax.

### Home Rule Sales Tax

The City assesses a 1% Home Rule Sales Tax increment which may be split between the General Fund, Debt Service Fund and Street Improvements Capital Projects Fund as determined annually during the budget process. Any budgetary surplus or deficit that occurs is shared by the General Fund and Street Improvements Capital Projects Fund.

### User Charges and Fees

The City has established, and annually re-evaluates, all user charges and fees to ensure that they remain at a rate that directly correlates to the cost of providing such services. The City will define those fees in which full cost recovery is desired vs. direct cost recovery.

# BUDGETARY GOALS POLICY



## Excise Taxes

Tax and revenue burdens are to be appropriately distributed through the imposition of excise taxes, such as sales and hotel taxes, and user fees.

## BUDGETARY IMPLEMENTATION POLICY

The City utilizes the following budgetary fund structure:

- **General Fund**
- **Special Revenue Funds** – Multi-Modal Transportation, Motor Fuel Tax, Emergency 911, HP Theatre, Public Safety Pension Levy, Environmental Sustainability Fund
- **Debt Service Fund**
- **Capital Projects Funds** – Street Improvements, Bond-Funded Capital Projects, Tax Increment Financing Capital Projects
- **Enterprise Funds** – Parking, Water Utility, Sewer Utility
- **Internal Service Funds** – Equipment, Insurance
- **Fiduciary Funds** – Affordable Housing Trust Fund (Agency Fund)

For financial reporting purposes, the Street Improvements and Bond-Funded Capital Projects funds are combined into a single fund. The City's Comprehensive Annual Financial Report (CAFR) reports a Foreign Fire Insurance Special Revenue Fund, Police Pension Trust Fund, Fire Pension Trust Fund, General Deposit Agency Fund, and Special Assessment Agency Fund which are not budgeted.

As part of the development of the annual budget, a long term revenue and expenditure forecast will be prepared for the primary operating funds of the City. The long-term forecast will include the five most recent years of actual data, and 10 years projected in the future. The budget document will include 10 years of capital improvement program and funding. The budget document will include five of the 10 projected years for the City's primary operating fund balances.

## CAPITAL BUDGET POLICY

A 10-year Capital Improvement Plan (CIP) is updated annually and adopted as part of the budget process. Review of the adopted CIP is done in conjunction with an updated analysis of the City's debt capacity and adherence to the debt service priority tax policy.

The City funds a substantial portion of the CIP on a pay-as-you-go basis. Annual funding levels for infrastructure improvements are established to meet the following objectives:

- Street improvements to achieve a 75 Pavement Condition Index (PCI)
- One major bridge repair annually
- City-wide replacement of deteriorated sidewalks, as well as installation of new sidewalks
- Maintenance of facilities
- Water Fund facility and infrastructure improvements consistent with 10-year master plan
- Sanitary sewer lining, spot repairs or replacement consistent with 10-year master plan
- Public infrastructure improvements in ravines
- Storm sewer improvements consistent with 10-year master plan

# BUDGETARY GOALS POLICY



Current annual funding levels are adjusted by an inflation factor to ensure that infrastructure funding levels are maintained. The 2013-2018 CIP inflation factor is based on the 2008-2010 American City and County Construction cost index trend line. Detail regarding the funding levels by category is provided in the 10-Year CIP section of the budget document.

Streets, which have been heretofore classified as “Publicly Owned, Privately Maintained”, are now maintained and improved by the City in accordance with Resolution No. R29-95.

The City participates with ravine property owners who wish to install storm sewers for erosion control in accordance with a City Council resolution adopted on October 15, 1979. This program and other cost-sharing opportunities, as approved by the City Council, are implemented within budgetary constraints.

The development of the capital improvement program is coordinated with the operating budget in order to maintain a reasonably stable total tax levy. Federal, State and other intergovernmental and private funding sources are sought and used as available to provide supplemental funding for capital improvements.

Proceeds from the sale of City-owned property may be used for a one-time capital reinvestment.



# GLOSSARY OF FUNDS, TERMS and ACRONYMS

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## City of Highland Park Funds

### GENERAL FUND

**The General Fund** is used to account for most of the current day-to-day operations of the City which are financed from property taxes and other general revenues. Activities financed by the General Fund include those of line and staff departments within the City except for activities of the Enterprise Funds. (Major Fund)

### CAPITAL BUDGET

A 10-year **Capital Improvement Program** (CIP) is updated annually and adopted as part of the budget process. The City's Financial and Budgetary Policies set out the basic guidelines under which the CIP is prepared. The primary purpose of the CIP is to rehabilitate and replace existing equipment, facilities and infrastructure systems. In these cases, no significant operating budget impact is anticipated, unless specifically noted. The secondary purpose is to fund significant capacity increases or new equipment, facilities and infrastructure. When these types of projects are slated in the five-year CIP, the impact on the operating budget is estimated and included in the five-year fund balance summary.

### OTHER GOVERNMENTAL FUNDS

Other Governmental Funds include those whose revenues are derived from specific taxes or other dedicated revenue sources that are designated to finance particular functions or activities of government.

**The Multi-Modal Transportation Fund** provides activities fundamental to vehicular and pedestrian traffic, including street lighting, street cleaning, street maintenance and transit services reimbursed by Pace, the suburban bus division of the Regional Transportation Authority.

**The Motor Fuel Tax (MFT) Fund** underwrites the cost of street improvements. Allotments of gasoline taxes collected by the State are deposited directly to the Motor Fuel Tax Fund, then transferred to the Street Improvements Capital Projects and Multi-Modal Transportation Funds, where eligible expenditures are accounted for.

**The Enhanced 911 Fund** underwrites some of the cost of the operations of the City's "911" emergency telephone service, which are contracted through the City of Glenview, along with other eligible expenditures. Allotments of State Surcharge Revenue are deposited directly to the Enhanced 911 Fund, transferred to the General Fund, where eligible expenditures are accounted for.

**The Public Safety Pension Levy Fund** accounts for the portion of the property tax levy for fund police and fire pensions, which is transferred to the Police and Fire Pension Funds.

**The Environmental Sustainability Fund** accounts for revenue sources and expenditures dedicated to implementation of the City's Sustainability Strategic Plan.

**The Debt Service Fund** is used to account for receipt of Debt Service revenues and the payment of interest and principal on general and special obligation debt, other than debt payable from special assessments and debt issued for and serviced by a governmental enterprise, such as the Water, Sewer and Parking Funds.

**The Highland Park Theatre Fund** was created to account for the operations of the facility purchased by the City and previously operated as a first and second run movie house. In 2016, the City accepted the proposal of The Canel Companies to redevelop the Theatre property following a thoughtful and comprehensive public review process. The City entered into a purchase and sale agreement and sold the property to The Canel Companies in 2017 to redevelop the Theatre property into a mixed commercial and office use, subject to the City's development processes and regulations. The Theater was demolished in June, 2018 and construction of a new mixed use office

# GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



and retail building began immediately after the demolition of the Theater structure. The redevelopment will complement the business district and nearby residential area. The sale of the Highland Park Theatre reduces the financial burden of the property on the City and its taxpayers and will ultimately enhance the City's Central Business District. In light of the sale of the Highland Park Theatre in 2017, the 2018 and 2019 budgets include no expenditures related to the Highland Park Theatre.

**The Tax Increment Financing (TIF) Fund** is used to account for tax increment financing (TIF) property tax revenues and expenditures in accordance with redevelopment plans approved for each applicable TIF district.

## ENTERPRISE FUNDS

**The Water Fund** is used to account for the operation, maintenance and improvement of (1) the City's Water Treatment Plant which provides potable water for the City's resident and neighboring community customers, (2) the pipelines that carry water throughout the City's water distribution system and (3) more than 10,500 meters throughout the City's water distribution system. These activities are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

**The Sewer Fund** is used to account for the operation, maintenance and improvement of the City's 163-mile storm water collection system and the City's 120-mile sanitary sewer collection system. These activities are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

**The Parking Fund** is used to account for the operation, maintenance and improvement of City-owned parking areas, which are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

## INTERNAL SERVICE FUNDS

**The Equipment Maintenance and Replacement Fund** finances and accounts for equipment maintenance services furnished to other programs within the City, as well as to accumulate reserves to finance the scheduled replacement of vehicles, equipment and computers.

**The Insurance Fund** provides resources for the City's health and dental insurance program, a reserve account for workers' compensation claims filed prior to May 1, 2002 and the City's wellness program.

## FIDUCIARY FUND

**The Housing Trust Fund** was created along with the City's Affordable Housing Master Plan. Funded primarily by fees paid for demolition of existing housing stock, revenues are used to purchase and resell affordable homes in Highland Park.

# GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



## Definition of Terms

**Accrual Basis of Accounting:** A basis of accounting where revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

**Ad Valorem Taxes:** Commonly referred to as property taxes, these taxes are levied on real property according to the property's valuation and the applicable tax rate.

**Appropriation:** A City Council action authorizing the expenditure of public funds for a specific purpose.

**Assessed Valuation:** The valuation established for real estate, by the Assessor, as a basis for levying property taxes.

**Assets:** Resources owned or held by a government, which have monetary value.

**Audit:** An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Balanced Budget:** A budget for which expenditures are equal to income, with beginning fund balance being included in income.

**Balance Sheet:** That portion of the City's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Bond Refinancing/Refunding:** The issuance of bonds to pay off existing obligations in order to obtain better interest rates and/or repayment provisions.

**Budget:** A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenditures for the budget period.

**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Comprehensive Annual Financial Report (CAFR):** Financial report that contains an introductory, financial and statistical section and whose financial section provides information of each individual fund and component unit.

**Capital:** Includes Infrastructure Improvements, Building Improvements, Machinery/Equipment and Furnishings/Small Equipment.

**Capital Expenditures:** Refers to any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction or replacement of physical assets in the community. For the purpose of capital budgeting, the City utilizes a budgeting threshold of \$5,000. For the purpose of financial reporting, the City utilizes a capitalization threshold of \$50,000 for infrastructure and \$5,000 for other assets.

**Capital Improvement Program (CIP):** Is a multi-year planning instrument used by governments to identify capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

# GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



**Capital Outlay:** Refers to the purchase of land, buildings, machinery and those equipment items which have an estimated useful life of three (3) years or more and belong to the classes of property commonly considered as fixed assets.

**Capital Project:** A major construction, acquisition, or renovation activity which adds value to a government's physical assets or significantly increases an asset's useful life.

**Capital Projects Fund:** A fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

**Cash Basis of Accounting:** A basis of accounting where revenues are recognized in the accounting period in which they are received; expenses are recognized in the period paid.

**Commodities:** All expenditures for materials, parts and supplies, except those incidentally used by outside firms performing contractual services for the City.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contract Services:** Expenditures for services which are obtained by an express or implied contract. Includes Activities Programming Costs, Professional Services, Repairs, Equipment Charges, Maintenance of Equipment, IT Charges, Education & Training, Utilities, Membership Dues and Laundry/Uniforms.

**Debt Service Fund:** The Debt Service fund is used to account for the accumulation of resources for and the payment of general long-term debt, principal and interest, which is not funded in another fund.

**Deficit:** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department:** A basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation:** A noncash expenditure that reduces the value of an asset as a result of normal wear and tear, age, or obsolescence.

**Distinguished Budget Presentation Awards Program:** A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Employee Expenses:** Includes Health/Dental Insurance, IMRF, FICA, Medicare, Life Insurance and Car Allowance.

**Enterprise Content Management (ECM):** A formalized means of organizing and storing a municipality's documents and other content, that relate to the municipality's processes. The term encompasses strategies, methods and tools used throughout the lifecycle of the content.

**Enterprise Fund:** A fund which is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Enterprise Resource Planning (ERP):** Process management software that allows a municipality to use a system of integrated applications to manage processes and automate many back office functions related to resident services, technology, finance and human resources.

# GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



**Equalized Assessed Value (EAV):** The result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate.

**Expenditure:** The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Fiscal Policy:** A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:** A twelve (12) month period between settlements of financial accounts. Effective January 1, 2008, the City's fiscal year coincides with the calendar year (January 1 to December 31).

**Fixed Assets:** Assets that are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Fringe Benefits:** Expenditures directly attributable to City's employee benefits, including the City's contributions to the Illinois Municipal Retirement Fund and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

**Full-Time Equivalent (FTE) Position:** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

**Full-Time Position:** A position scheduled to work 2,080 hours per year.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Accounting:** A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**Fund Balance:** The net monies remaining in a fund after the year's expenditures and revenues have been determined.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**General Fund:** The general fund is used to account for all revenues and expenditures of the City which are not accounted for in any other fund. It is an operating fund from which most of the current operations of the City are financed.

**General Obligation (G.O.) Bond:** A long-term security where the general taxing power of the City is pledged to pay both principal and interest.

**Government Finance Officers Association (GFOA):** a professional association of approximately 17,500 state, provincial and local government finance officers in the United States and Canada.

**Goal:** A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Fund:** Fund used to account for tax-supported activities.



# GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



**Illinois Municipal Retirement Fund (IMRF):** This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability and death benefits. Contributions based upon a percent of wages are required of both the employer and employee.

**Infrastructure:** The basic installations and facilities on which the continuance and growth of a community depend. Examples include sewer and water systems, roadways, communication systems and public buildings.

**Internal Service Fund:** A fund that is comprised of one or more departments that provide services to other departments within the governmental unit or amongst multiple governmental units. These services are funded through expenditures in the departments that utilize the services provided and recorded as revenue in the internal service fund created.

**Legislative Government Distributive Fund (LGDF):** The LGDF is the mechanism the State of Illinois uses to distribute local government's share of Illinois Income Tax, which is a tax that is imposed on the privilege of earning or receiving income in or as a resident of the state of Illinois. Beginning February 1, 2015, local governments receive 8 percent of the net collections of all income tax received from individuals, trusts and estates and 9.14 percent of the net collections of all income tax received from corporations (35 ILCS 5/901 b). Net collections are the total collections minus deposits that are made into the refund fund. The amount that each municipality or county receives is based on its population in proportion to the total state population. The population figures are determined based on the latest census conducted by the United States Bureau of the Census and certified by the Office of the Secretary of State. Approximately the third week of each month, the Illinois Department of Revenue certifies to the state comptroller the amounts to be allocated based on net collections from the prior month. This money is distributed through the Local Government Distributive Fund (LGDF).

**Levy:** The imposition and collection of a tax.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

**Line-Item Budget:** A form of budget which allocates money for expenditures to specific items or objects of cost.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Major Fund:** A governmental or enterprise fund that is reported as a separate column in the basic financial statements. The general fund is always a major fund, as are funds whose revenues, expenditures/expenses, assets or liabilities are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental or enterprise funds for the same item.

**Modified Accrual Basis of Accounting:** A basis of accounting where revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest on general long-term debt, which is recognized when due.

**Non-major Fund:** Governmental or enterprise funds that are reported in an aggregate column of the basic financial statements.

**Objective:** Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

**Operating Revenues:** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees for specific services, interest earnings and grant revenues.

**Operating Expenses:** The cost for personnel, materials and equipment required for a department to function.



# GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



**Operating Transfers In/Out:** A planned transfer of monies from one fund to another to assist in financing the operations of the recipient fund.

**Other Post-Employment Benefits (OPEB):** Benefits provided to employees upon termination of service in addition to pension benefits, such as health and dental insurance coverage.

**Personnel Services:** Expenditures directly attributable to City employee salaries, including wages, overtime and other direct compensation.

**Point of Progress:** A statement of broad direction, purpose or intent based on the needs of the community.

**Priority Guidelines for Capital Improvement Program (CIP):** The City assesses each capital project and program based on a number of factors including cost and priority level. Each initiative is rated based on the priority levels as defined below. **Priority 1** are the most significant for the life safety and health of the public.

Priority 1	Priority 2	Priority 3
Life Safety or Health Risk	Planned or Priority 1 Infrastructure Improvement	Aesthetic Improvement
Critical Infrastructure Improvement	Neutral ROI (Revenue or Grant)	Negative ROI (Revenue or Grant)
Positive ROI (Revenue or Grant)		

**Property Tax:** Property taxes are levied on real property according to the property's valuation and the tax rate.

**Proprietary Fund Types:** The classification used to account for a municipality's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**Reserves:** Includes funds that will not be spent until an appropriation is budgeted in an expenditure account. For 2019, \$993,700 is reserved in the General Fund to meet requirements of Governmental Accounting Standards Board Statement No. 45 regarding Other Post-Employment Benefits (OPEB). In prior years an additional \$145,500 was reserved in the General Fund, planning for Special Service Area (SSA) 18 capital improvements in 2025. This reserve was discontinued in 2018, with accumulated reserves transferred back to unrestricted General Fund balance, as the City's origination of a related Briergate Tax Increment Financing District in late 2017 eliminated the need for the reserve. See the City's Property Tax Summary page in the Executive Summary section of this document for further information regarding SSAs.

**Revenue:** Sources of income financing the operations of government.

**Special Service Areas (SSA)** are local tax districts that fund expanded services and programs through a localized property tax levy within contiguous areas. The enhanced services and programs are in addition to those currently provided through the City. The Special Service Area Tax is collected to pay for the public improvements in localized service areas. SSA-funded projects typically include but are not limited to: public way maintenance and beautification; district marketing and advertising; business retention/attraction, special events and promotional activities; auto and bike transit; security; façade improvements; and other commercial and economic development initiatives.

- A Special Service Area is an economic development and financing tool that can be used to support and implement a wide array of services and physical improvements in order to support and promote the growth, quality and long-term economic viability of the commercial and retail activities located within the subject area.

# GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



- The SSAs were initiated by local property owners and the localized property tax levy is only applied to those properties in the subject areas.

**Stub Year:** In order to transition from a fiscal year of May 1 to April 30 to a calendar year, the City will report a Fiscal Year 2007 stub year running from May 1, 2007 through December 31, 2007.

**Supplies:** Includes Gas/Oil/Anti-Freeze, Repairs, Small Tools, Clothing, Office/Department Supplies, Books/Periodicals, Photo/Printing and Business Expenses.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Tax Increment Financing (TIF)** is a special funding tool used by the City to promote public and private investment within a designated district. Funds are used for redevelopment, infrastructure and other community-improvement projects. Funds are generated by growth in the Equalized Assessed Valuation (EAV) of properties within a designated district over a maximum 23-year period. Funding levels for specific projects are coordinated with area plans and goals. When an area is declared a TIF district, the amount of property tax the area generates is set as a base EAV amount. As property values increase, all property tax growth above that amount can be used to fund redevelopment projects within the district. The increase, or increment, can be used to pay back bonds issued to pay upfront costs, or can be used on a pay-as-you-go basis for individual projects. At the conclusion of the maximum 23-year period, the increase in revenue over the base amount is distributed annually among the taxing bodies in the city that are based on property values.

**Transfers:** Represent the interrelationships between funds. A fund's transfer-out expenditure is treated as transfer-in revenue in the receiving fund. Transfers between funds are segregated from the operating and capital budgets as they are not actual outflows of City resources. The 2019 transfers are due to the \$5.7 million required and \$2.4 million additional contributions to the Police and Fire Pension Funds, totaling \$8.1 million; the \$2.1 million reimbursement from the Water, Enhanced 911 and Parking Funds to the General Fund for Water, Public Safety dispatch and Parking Fund-related expenditures incurred in the General Fund; \$900,400 transfer of Motor Fuel Tax receipts to the Streets Construction and Multi-modal Transportation Funds to pay for eligible capital improvements and \$15,000 transfer from the Sustainability Fund to the Equipment Fund to pay for incremental costs of purchasing public works environmentally friendly vehicles.

**User Charges:** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Wages & Salaries:** Includes Full-time Labor Salaries, Part-time Labor Salaries and Over-time Labor Salaries.