



City of Highland Park Illinois

Adopted Budget Fiscal Year 2018

January 1, 2018 - December 31, 2018



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CITY OF HIGHLAND PARK

Adopted Budget Fiscal Year 2018

January 1, 2018 to December 31, 2018

Mayor

Nancy R. Rotering

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, 2017

Executive Director

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LETTER FROM THE CITY MANAGER

Overview of the 2018 Budget

November 27, 2017

To: Mayor Rotering and City Council
Citizens of Highland Park

I am pleased to present the 2018 Annual Budget for the City of Highland Park for the period beginning January 1, 2018 and ending December 31, 2018. It is an honor to represent the City of Highland Park, work for a Mayor and Council who set policy based on the best interest 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. 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 2018 budget represents a solid and balanced 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. **Total Revenues of \$85.2 million** are expected to be 6.4% greater than 2017. **Total Expenditures of \$90.6 million** are expected to be 5.9% greater than 2017. Although expenditures are budgeted to exceed revenues by \$5.3 million, this is pursuant to strategic draw-downs of excess reserves, for capital investment, from the Debt Service, Water, Equipment, Sewer, General, Motor Fuel Tax and Parking Funds.

General Fund Reserves are projected to start 2018 at \$16.0 million and end 2018 at \$14.8 million, with a strategic fund balance drawdown of \$1.2 million for capital investments in priority 1 facilities, Bike Walk HP2030 and tree replacement improvements. Priority 1 improvements are significant updates for the life safety and health of the public. 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. General Fund Operating Revenues are expected to exceed General Fund Operating Expenditures by \$3.7 million, with the excess contributing to the funding of 2018 budgeted organizational objective investments, including public safety pension contributions, funding of other post-employment benefits and reserve for future Bike Walk HP2030 improvements.

The City's **property taxes are 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 \$506,100 dedicated to public safety pension funding, which is an impact of \$123 per year for an average \$500,000 household. Further discussion of the tax levy is included in the Budget Preparation Notes, Executive Summary and Public Safety Pension Fund sections.

TRANSMITTAL LETTER

2018 BUDGET OVERVIEW



Staffing includes an increase of a 0.5 full-time equivalent position, primarily due to adding a part-time Public Works Facilities Worker for improved customer service. All City staff remain committed to providing responsive and quality customer service.

The Budget document meets the City's revenue, financial, budgetary and capital policies. Given the continued inclusion of five-year fund balance estimates for the General, Water, Sewer, Parking, Streets/Other Capital and Debt Service Funds, the 2018 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 2018 Budget achieves admirable balance.

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 of significant 2017 projects and 2018 objectives are presented throughout the Budget document.

I am proud to oversee our organization consisting of 278 full time equivalent positions. We maintain the balanced and effective operation of a \$90.6 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 leading 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 budget document details over \$17 million of continued infrastructure investment. This includes repair of more than 15 City streets and alleys; asphalt patching and rehabilitation of over 17 linear miles of streets; replacement of more than 400 sidewalk panels; design engineering of Forest Avenue, Clavey Road, Central Avenue and Park Avenue West vehicular bridges; installation of more than 1,000 feet of 8-inch water main on North Avenue and Summit Avenue, with new Water Services for homes residing on these two streets; storm sewer improvements on Richfield Road and Grove Avenue; more than 10,000 linear feet of sanitary sewer lining; and installation of a fiber optic infrastructure network for City building communications.

The 2018 Total Budget, including expenditures and transfers, totals \$90.6 million. The following overview provides meaningful context for the 2018 budget, across all funds.

Base Operating Budget (All Funds)

	Budget 2017	Estimate 2017	Budget 2018	Bud. '18 vs. Est. '17 Incr./(Decr.)	%
Personnel	\$30,206,900	\$29,880,900	\$30,741,200	\$860,300	2.9%
Contractual Services	\$20,792,300	\$20,109,400	\$21,076,400	\$967,000	4.8%
Materials & Supplies	\$2,315,100	\$2,152,500	\$2,229,600	\$77,100	3.6%
TOTAL	\$53,314,300	\$52,142,800	\$54,047,200	\$1,904,400	3.7%

The Base Operating Budget comparison shows the change in spending for the City's operating budget. The variance from the 2017 Estimate to the 2018 Budget is partially due to salary adjustments, based on bargaining unit contractual requirements and the City's compensation plan. Contractual services for the 2018 Budget are higher than the 2017 Estimate, significantly due to 2018 medical insurance costs anticipated to be higher than estimated for 2017 and Ravinia TIF expenditures for streetscape design development and street light construction documents and installation.

TRANSMITTAL LETTER

2018 BUDGET OVERVIEW



Long-Term Investment (All Funds)

	Budget 2017	Estimate 2017	Budget 2018	Bud. '18 vs. Est. '17 Incr./(Decr.)	%
Capital	\$17,180,000	\$16,404,400	\$19,337,500	\$2,933,100	17.9%
Debt Service	\$5,935,300	\$5,742,900	\$4,284,200	(\$1,458,700)	-25.4%
TOTAL	\$23,115,300	\$22,147,300	\$23,621,700	\$1,474,400	6.7%

The Long-Term Investment budget includes City infrastructure improvements, equipment and technology, along with debt service for the repayment of principal and interest for capital projects which were funded by the issuance of general obligation bonds or IEPA loans. The significant investments planned for 2018 are listed earlier in this transmittal letter and detailed in the Capital section. The increase in capital improvements is largely due to \$4 million higher Street improvements and installation of a \$2 million fiber optic infrastructure network, net of a combined reduction of \$3 million in Water and other capital improvements, consistent with the City's five-year capital improvement program. The decrease in debt service is consistent with the City's debt service schedule for previously issued debt, as detailed in the Appendix Debt section, as well as 2018 payments for the general obligation bonds budgeted for issuance in 2018, as detailed in the Budget Preparation Notes and Debt sections.

Transfers and Reserves (All Funds)

	Budget 2017	Estimate 2017	Budget 2018	Bud. '18 vs. Est. '17 Incr./(Decr.)	%
Transfers	\$10,140,100	\$10,140,100	\$11,756,900	\$1,616,800	15.9%
Reserves	\$1,101,000	\$1,101,000	\$1,139,200	\$38,200	3.5%
TOTAL	\$11,241,100	\$11,241,100	\$12,896,100	\$1,655,000	14.7%

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 2018 transfers are due to the required (\$5.53 million) and additional contributions (\$2.54 million) to the Police and Fire Pension Funds (total \$8.1 million); the reimbursement from the Water and Parking Funds to the General Fund for Water and Parking Fund-related expenditures incurred in the General Fund (\$1.4 million); transfer of Motor Fuel Tax receipts to the Streets Construction and Multi-modal Transportation Funds to pay for eligible capital improvements (\$1 million); transfer of Debt Service Fund strategic fund balance drawdown to the General Fund to pay for capital improvements (\$1 million) and transfer of Enhanced 911 receipts to the General Fund, where Public Safety dispatch costs are incurred (\$350,000).

Reserves are funds that will not be spent until an appropriation is budgeted in an expenditure account. For 2018, \$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). Additionally, \$145,500 is reserved in the General Fund in planning for Special Service Area (SSA) 18 capital improvements in 2025.

SSAs 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 SSA 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.

TRANSMITTAL LETTER

2018 BUDGET OVERVIEW



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). 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 or me at 847-926-1000 / gneukirch@cityhpil.com.

Sincerely,

Handwritten signature of Ghida S. Neukirch.

Ghida S. Neukirch
City Manager

Senior Staff:

Mark Fleischauer, Interim Police Chief
Joel Fontane, Director of Community Development
Ramesh Kanapareddy, Director of Public Works
Julie Logan, Director of Finance
Dan Pease, Fire Chief
Rob Sabo, Assistant City Manager

ORGANIZATION & SERVICES



PRINCIPAL OFFICIALS

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

ORGANIZATION AND SERVICES

PRINCIPAL OFFICIALS

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Senior Staff



Ghida S. Neukirch
City Manager



Julie Logan
Director of Finance



Dan Pease
Fire Chief



Mark Fleischhauer
Interim Chief of Police



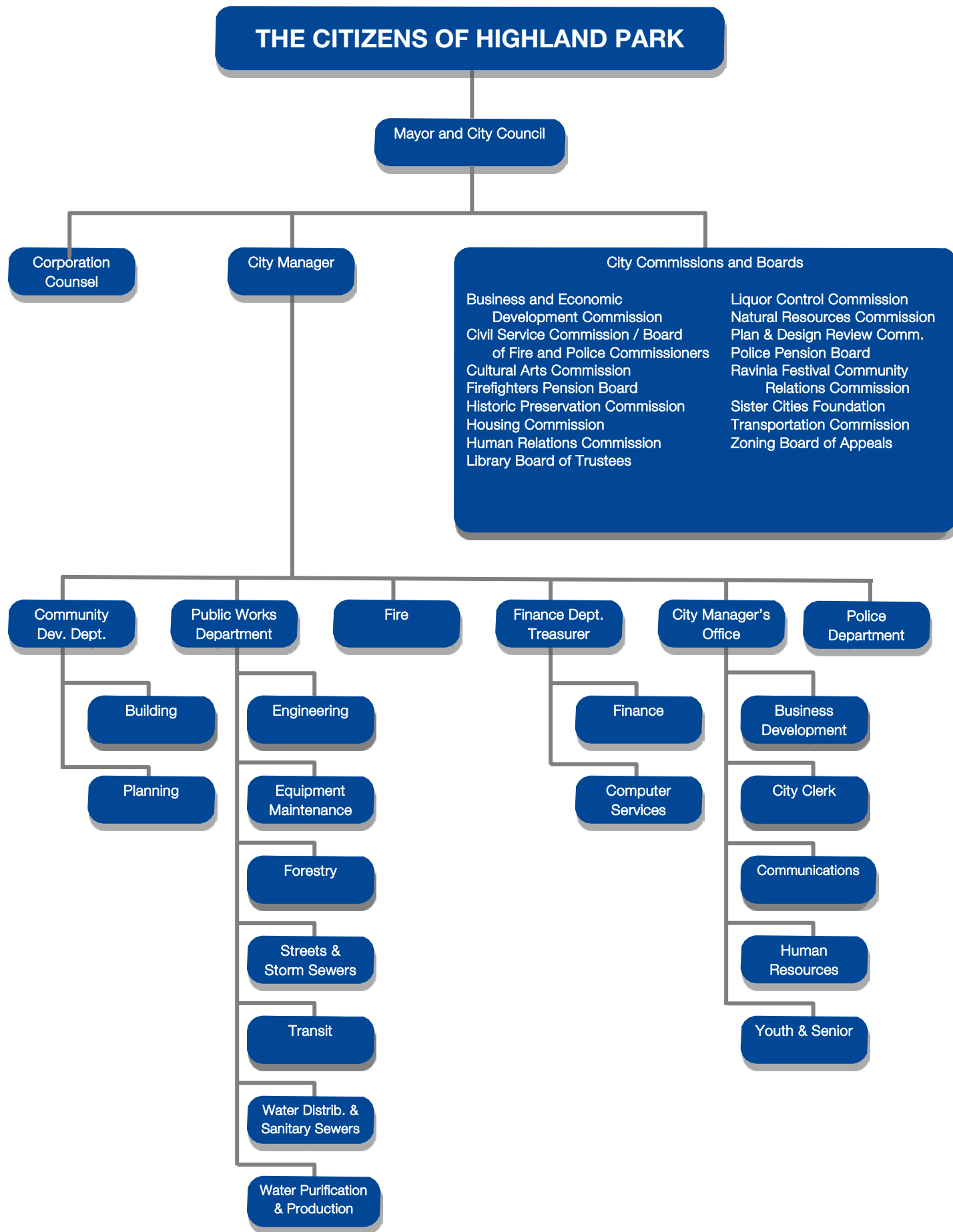
Rob Sabo
Assistant City Manager



Joel Fontane
Director of Community
Development



Ramesh Kanapareddy
Director of Public Works



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 2018 – 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 customer-focused initiatives 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.

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 and service redesign measures for effectively delivering services to the community, while reducing the economic burden on residents.
- Make contributions to the City's Police and Fire Pension Funds and the City's portion of the Illinois Municipal Retirement Fund, consistent with actuarial recommendations.
- Regularly review staffing levels to ensure the City is operating in the most fiscally responsible manner.

PUBLIC SAFETY

- Provide public safety services at a standard recognized for accreditation by the Commission for the Accreditation of Law Enforcement Agencies and the Center for Public Safety Excellence Commission on Fire Accreditation International.
- Increase public education, community relations and communications to enhance public safety.
- Provide consistent and fair enforcement practices.
- Improve public safety by pursuing new technology.
- Enhance public safety, reduce costs and better serve the population by regularly evaluating shared service initiatives and exploring new opportunities.

INFRASTRUCTURE INVESTMENT

- Prioritize and fund capital improvement plans based on infrastructure needs for streets, bridges, bike walk, sidewalks, street lighting, parking, ravine, water and sewer systems.
- Ensure municipal properties are put to their highest use with no life safety issues, and offset maintenance costs by coordinating with partner agencies to pursue additional uses for these facilities.
- Reduce costs and increase efficiency by partnering with neighboring municipalities on joint bidding to take advantage of economies of scale and a competitive economic market.
- Pursue infrastructure, bike and pedestrian safety and energy efficiency grants to offset capital costs.
- Continue implementing sustainability plan initiatives including environmentally friendly governance; green energy and built environments; greenhouse gas emissions and water usage reduction; ecosystems improvement; recyclable materials utilization; and environmental sustainability culture creation.

COMMUNITY VIBRANCY

- Continue supporting human services and cultural arts needs, in coordination with local organizations and other agencies.
- Promote an inclusive community.
- 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.
- Advance business development to foster a thriving business community by providing business retention, support and attraction efforts.
- Continue enhancing the City's multi-media and multi-level communication approach, providing timely, pertinent and comprehensive information.

CITY COMMISSIONS & BOARDS

The City of Highland Park has 16 boards and commissions with members appointed by the Mayor. The volunteer citizen commissions, committees and boards 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. The Mayor appoints members of the commission with approval of the City Council. All residents may apply.

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 approval by the City Council. In addition, the Mayor may create volunteer advisory groups and task forces to recommend policy and to review matters of priority to the City Council.

Following are the City's 2018 boards and commissions, as well as advisory groups and task forces:

COMMISSIONS

- Business & Economic Development Commission
- Cultural Arts Commission
- Historic Preservation Commission
- Housing Commission
- Human Relations Commission
- Liquor Control Commission
- Plan and Design Commission
- Natural Resources Commission
- Ravinia Festival Commission
- Transportation 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

- Senior Services Advisory Group
- Youth Services Advisory Group
- Highland Park High School Advisory Group, in cooperation with Township High School District 113
- Wolters Field Advisory Group, in cooperation with Township High School District 113
- Edgewood Middle School Advisory Group, in cooperation with North Shore School District 112
- HP150 Task Force, in cooperation with community organizations and sister governments

CITY OVERVIEW & SOCIOECONOMIC INFORMATION



HIGHLAND PARK BY THE NUMBERS

Population: 29,641

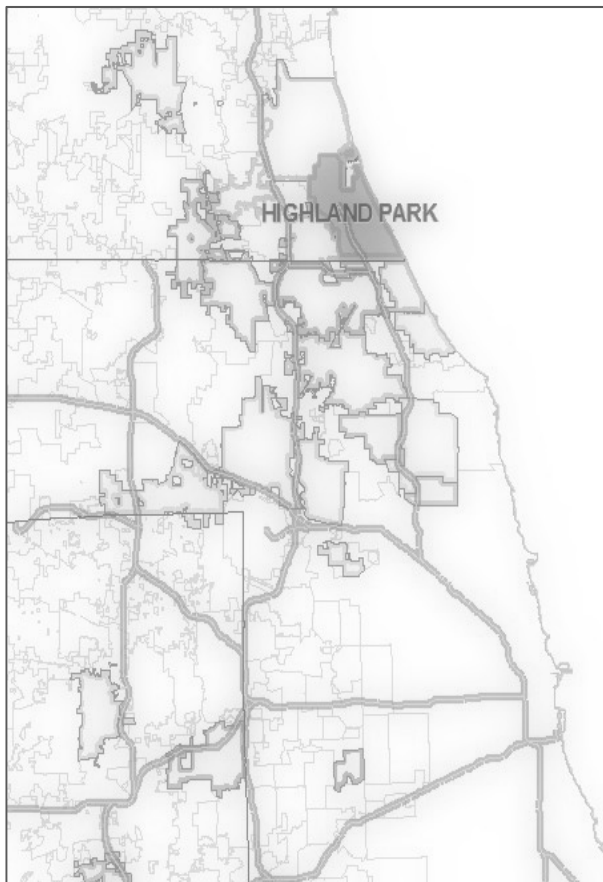
Area: 12.25 Square Miles

Median Home Value: \$532,100

Number of Households: 11,373

Average Household Size: 2.6 Persons

Median Household Income: \$122,829



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 2016 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.

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 240 full-time positions, the firefighters, police officers, police sergeants and selected public works employees are currently represented by collective bargaining agreements.



The City has 28 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 only 143 departments worldwide and one of 13 in the State of Illinois to receive accreditation from the Commission on Fire Accreditation International.

The Police Department is structured to enable response to emergency calls anywhere in the City within three minutes. The Police Department is one of 58 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 youth and senior citizens, operating separate senior citizen and youth centers. Both facilities provide educational, cultural and social activities for City residents.

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
240 Full-Time Staff Positions
28 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 the free Senior Connector shuttle bus operation. For those senior citizens not near a bus route, Deerfield Township subsidizes a cab ride anywhere in the Township. Additionally, Moraine Township operates a door-to-door van program for seniors and disabled residents. 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.

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, Lincolnshire, and the Glenbrook Sanitary 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 residents.

WATER PLANT BY THE NUMBERS

Serves 60,000 Customers Regionally
23 Square Mile Service Area

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 670 acres of parks, feature an outdoor aqua park, which complements five miles of Lake Michigan beaches; a boat launching ramp; an 18-hole golf course (Sunset Valley Golf Course); a miniature golf course; an indoor ice skating rink; and an indoor tennis/racquetball facility.

The Highland Park Country Club (HPCC) was acquired by the City in 1993 and is currently leased to the Park District. The HPCC golf course and the 18-hole Sunset Valley Golf Club owned by the Park District of Highland Park are public courses. There are also four private golf courses in the City.

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 including the annual summer residency of the Chicago Symphony Orchestra and such legendary artists as Duke Ellington, Benny Goodman, Lady Gaga and Tony Bennett, Sting and Janis Joplin. Ravinia is really 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 where the brightest young professional musicians from around the world hone their skills and perform with the world-class artists who frequent the festival. Bennett Gordon Hall presents approximately a dozen indoor concerts between October and May. Then there is the lawn, where up to 12,500 ticket-buyers can bring their own picnics and beverages to enjoy music under the stars. Ravinia also features a full-service Dining Pavilion and carts around the park to offer everything from grab-and-go salads to full sit-down meals. Ravinia also runs a variety of educational programs under the umbrella REACH*TEACH*PLAY that serve 85,000 people in Cook and Lake counties each year with the goal of making music accessible to all. As a not-for-profit, about 60 percent of the annual funding to run Ravinia is raised through ticket sales; the rest come from private donations. Ravinia pays for the city services it uses, such as police staffing at concerts, and donates five percent of its ticket revenues to 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. Approximately 963,500 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-Technology Centers. It is the only major botanic garden in Northern Illinois. It 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 153 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 leading sustainability initiatives to help protect the environment and the natural beauty of the community. In 2017, the City updated its Sustainability Plan (“Plan”) to guide the City’s extensive environmental work efforts. The Plan spans three years and is updated regularly. The Plan is a reconciliation of multiple plans the City was previously utilizing, including the City’s original 2010 Sustainability Plan, the Metropolitan Mayors Caucus Greenest Region Compact 2 framework and the SolSmart program, which is a designation program funded by the U.S. Department of Energy SunShot Initiative. 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 Plan is on the City’s website, along with current sustainability initiatives and past sustainability successes.

The City also works with its sister governments and local partners through quarterly meetings, which include NSSD 112, THSD 113, the Library, the Township, the Park District and Highland Park Hospital, to reduce environmental impacts on a regional level.

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 through a grant program and collaboration with The Art Center and the local arts organizations to promote and recognize Highland Park art and artists. In 2015, the City Council approved the Cultural Arts Commission’s Cultural Arts 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 target populations, including the youth and senior populations. The City’s Youth Services Division was created in 1973 and is open to students in grades 6-8 who are Highland Park residents or who attend Highland Park schools. The City operates a Senior Center, since 1976, serving the City’s senior population, with health, recreational, cultural, educational and counseling services. The City had a Human Services Task Force for evaluating the City’s human services offerings to ensure the needs of residents were being met. The City is home to multiple human services organizations with missions to help improve the lives of residents in need of services. The Human Services Task Force no longer meets, but helped foster a support network within the community that the City takes great pride in.

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. The City estimates that approximately 71% of sales tax receipts are from the Skokie Corridor and approximately 20% are from the CBD.

Highland Park has always had a thriving downtown business district. The CBD was largely re-developed in the 1980's when the City constructed a plaza and a municipal garage on City-owned property, with private developers constructing two office/retail and retail/residential buildings on the site. The CBD featured a Tax Increment Financing District (TIF), which expired, but helped to fund approximately \$20,000,000 in public improvements, including utility, street, streetscape, and infrastructure improvements. The City had a second TIF district, the Skokie Corridor District, which was dissolved effective levy year 1991. In July of 2005, the City created a TIF district in the Ravinia Business District.



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. The establishment of the Briergate TIF district could allow the City of Highland Park to support the cost of infrastructure improvements for the Briergate area in conjunction with funds collected for this purpose through SSA #18. Improvements could include curb, gutter, storm sewers, lighting, streetscape, and parking.

Renaissance Place is a development within the CBD. This development encompasses almost an entire block (217,801 square feet or 4.48 acres), consisting of retail stores and restaurant uses. Renaissance Place also includes office space (43,095 square feet), 30 rental apartments, fine arts theaters (16,500 square feet), and surface and underground parking with 528 spaces.

The City has two Special Service Areas (SSAs) for attracting and promoting business. A SSA is an economic development initiative to provide for funding a wide range of special or additional services and/or physical improvements in a defined geographic area. The City's two SSAs are located in the Ravinia and Briergate Business Districts. While the Briergate SSA primarily funds infrastructure improvements, the Ravinia District SSA funds marketing, events and beautification.

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 French Market, Independence Day festivities and the annual holiday tree lighting event, which offer fun opportunities for residents and visitors to attend fun, 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. The Business and Economic Development Commission conducts outreach work with the business community, collecting feedback on City services. It also holds triennial Mayor's Council for Business Development meetings to encourage collaboration among business stakeholders, non-profit organizations, and sister governments.

EMPLOYMENT

Major employers include Highland Park Hospital (1,200), School District No. 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 (3.6%) is below the County (4.4%) and the State (4.9%) levels, as of July, 2017. (Source: Illinois Department of Employment Security; U.S. Bureau of Labor Statistics)

HOUSING

The U.S. Census Bureau 5-year estimated values reported that the median value of the City's owner-occupied homes was \$532,100. This compares to \$245,300 for Lake County and \$173,800 for the State of Illinois. (Source: U.S. Bureau of the Census).

INCOME

The U.S. Census Bureau 5-year estimated values reported that the City had a median household income of \$115,382. This compares to \$78,026 for Lake County and \$57,574 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.

COMMUNICATIONS OVERVIEW

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 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.

EMAIL Find staff emails and department emails at www.cityhpil.com/directory.

PHONE Find staff phone numbers and department contact numbers at 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, the Senior Center, and the Youth 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 anytime using a mobile device or computer. Find it at 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. It 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.

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.

FACEBOOK Find the City on Facebook at www.facebook.com/HighlandParkIL.

TWITTER Find the City on Twitter at www.twitter.com/CityHPIL.

YOUTUBE Find the City on YouTube at 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. View live web streams of City meetings at www.cityhpil.com/MeetingsCalendar.

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BUDGET PROCESS & STRUCTURE



BUDGET PROCESS

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 incur 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, along with a confirmation of organizational objectives for the next year. 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 three 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 five-year capital improvement program. 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 2018 Budget:

Description	Date	M	M	J	J	A	S	O	N	D
Neighborhood Meetings	03/22/2017 05/02/2017									
Budget Schedule; Vision & Mission; Long-Term Strategic Goals & Strategies; Budgetary Policies	05/05/2017									
Proposed 2018 Budget Schedule & Book Revisions	05/30/2017									
Neighborhood Meeting	05/31/2017									
2018 Budget Kickoff Meeting for Staff	06/15/2017									
Mid-Year 2017 Financial Summary Library Operating & Capital Budget	07/24/2017									
Partner Agencies 2018 Operating Expenditure & 5-Year Capital Requests (Including Commissions, Art Center, Other Special Capital Requests)	08/01/2017									
Revenue Estimates; Fee Changes, Tax Levy Pensions/OPEB Actuary Reports (Incl. IMRF Rate) 5-Year Capital and Capital Funding, Facilities Update Library Operating & Capital Budget	08/04/2017									
Proposed 2018 Budget Overview	09/25/2017									
Proposed 2018 Budget Review of Departments and Commissions <ul style="list-style-type: none"> City Manager's Office Finance Department Police Department Fire Department Public Works Department Community Development 	10/09/2017 & 10/23/2017									
Proposed Budget to Council Proposed Budget to City's Website	10/12/2017 10/13/2017									
2017 Tax Levy Estimate	11/13/2017									
2018 Budget Public Hearing	11/13/2017									
Council Meeting Packet Distributed Containing: <ul style="list-style-type: none"> Amendments to Proposed 2018 Budget Annual Fee Resolution Capital Improvement Program Current Year Budget Amendment Ordinance Final Budget Document 	11/17/2017									
Approval of: <ul style="list-style-type: none"> 2018 Annual Budget, as Amended Annual Fee Resolution Capital Improvement Program Current Year Budget Amendment Ordinance City Liability & Workmen's Comp Insur. Prem. 	11/27/2017									
2017 Property Tax Levy Public Hearing	11/27/2017									
Adoption of 2017 Property Tax Levy	12/11/2017									

BUDGET SECTIONS

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, 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 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 5-year horizon with estimated funding sources.

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 five-year plan for long-term capital purchases and funding, as well as a five-year estimate of fund balance for the General, Water, Sewer, Streets/Other Capital, and Parking Funds to project past, current, and future decisions and assumptions on long-term fund balance. Each year, the five-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 properly 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 legally 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

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

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 all the revenues generated in these funds 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 the City Manager's Office and Public Works 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. These policies provide guidance for managing the City in a fiscally responsible manner. The policies are located in their entirety in the Appendix, as noted:

FINANCIAL POLICIES

- **Debt Policy – Page 403**

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 406**

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 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.

- **Purchasing and Capitalization Policy – Page 412**

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 \$20,000, except for professional services, which are generally contracted through a Request for Proposal. For purposes of reporting infrastructure fixed assets in the City’s financial statements, a threshold of \$5,000 is used.

- **Other Post-Employment Benefits (OPEB) Policy – Page 413**

This policy provides guidelines for the City’s compliance with Governmental Accounting Standards Board (GASB) Statement Number 45. 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 413**

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 413**

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

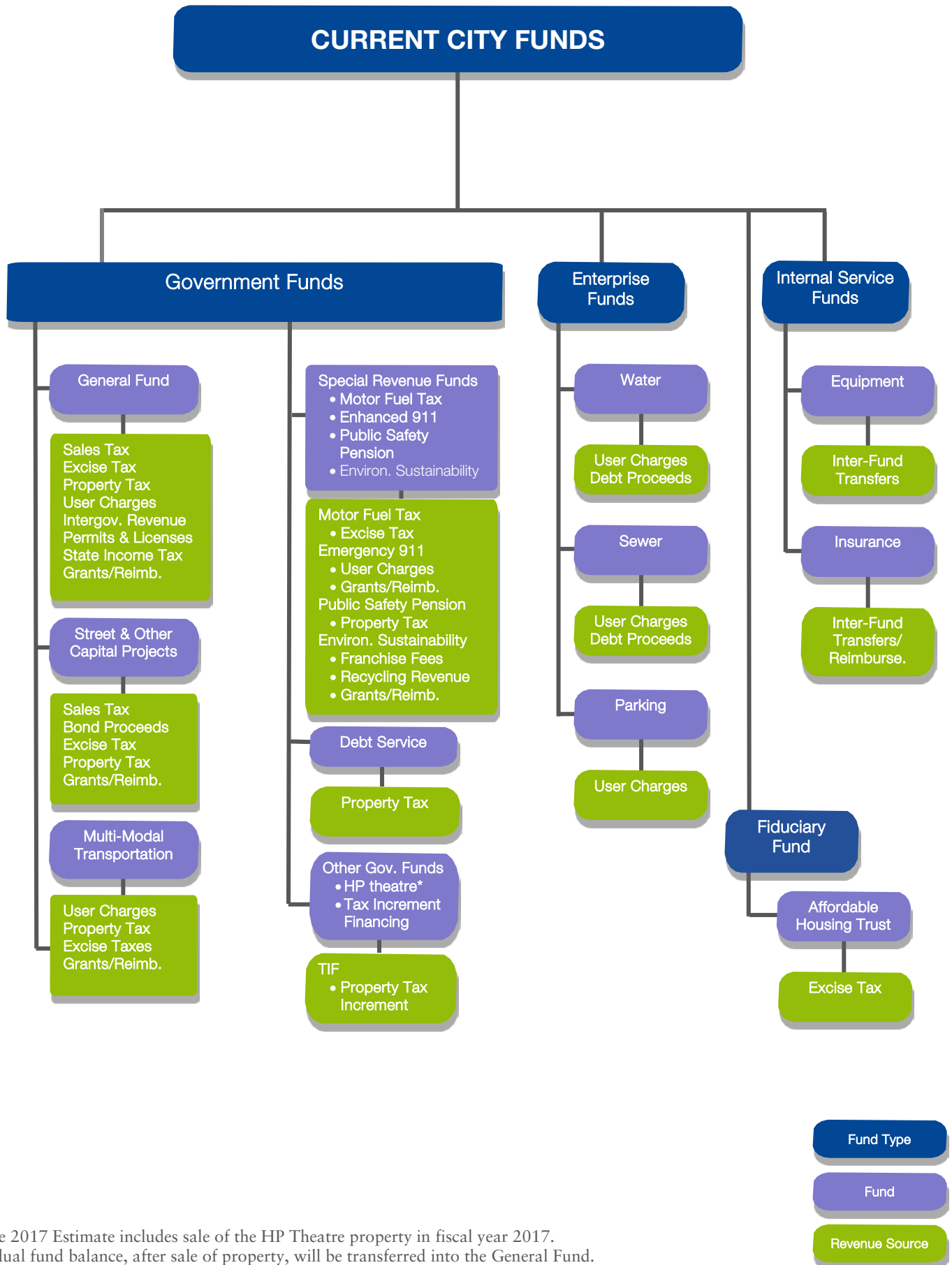
- **Fund Balance Policy – Page 413**

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 414**

- **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 five years into the future.



*-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 (see following chart for fund numbers).

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

XXX.01 – City Manager’s Office
XXX.02 – Finance
XXX.03 – Police
XXX.04 – Fire
XXX.05 – Community Development

XXX.06 – Public Works
XXX.07 – Facilities
XXX.08 – Transit
XXX.09 – Commissions

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

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

XXX.09.041 – Housing Commission
XXX.09.043 – Human Relations Commission
XXX.09.040 – Plan and Design Commission
XXX.09.047 – Natural Resources Commission
XXX.09.045 – Ravinia Festival Commission
XXX.09.050 – Transportation Commission
XXX.09.049 – Zoning Board of Appeals
XXX.06.062 – Streets & Sidewalks
XXX.08.036 – Transit
XXX.08.037 – Transit Ravinia
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

ACCOUNT NUMBERS

EXPENDITURE AND REVENUE



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 2018. 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
Mark Fleischhauer, Interim Police Chief
Dan Pease, Fire Chief
Joel Fontane, Community Development Director
Ramesh Kanapareddy, Public Works Director

COMMISSIONS AND BOARDS

Board of Fire & Police Commissioners
Business & Economic Development Commission
Cultural Arts Commission
Historic Preservation Commission
Housing Commission
Human Relations Commission
Joint Plan Commission
Liquor Control Commission
Natural Resources Commission
Pension Board (Police and Fire)
Plan and Design Review Commission
Ravinia Festival Community Relations Commission
Transportation Commission
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 2018. 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 tax levy includes individual levies for operations, public safety pension funding, road capital improvements, and debt service. The City's 2017 property tax levy, for collection in 2018, reflects a \$506,100 (4.2%) increase over the City's prior year property tax levy, which is an impact of \$123 per year for an average \$500,000 household. The increase is dedicated to public safety pension funding. See the Public Safety Pension Levy Fund (128) paragraph of this document and the Public Safety Pension Levy Fund section for further information related to the increase in property taxes.
- The Library's tax levy is 97% of the Library's total revenue and includes combined funding for operations, capital and debt service. The Library's 2017 property tax levy, for collection in 2018, reflects a \$46,700 (1%) increase over the Library's prior year property tax levy, which is an impact of \$11 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 2018 Capital Budget is \$19.3 million and is focused on Fiscal Stability, Public Safety, Infrastructure and Community Vibrancy. A Project List and a Project discussion are included in the Transmittal Letter, Budget Brief and Capital Budget sections.
- Infrastructure capital improvements budgeted in the Street 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 \$19.3 million of capital includes the following funding sources. A detailed list of funding sources is included in the Capital Budget section.

\$19.3 million	2018 Budgeted Capital Funding
\$7.9 million	General obligation bond financing
\$5.0 million	Strategic fund balance drawdown of excess reserves
\$3.3 million	Motor fuel, property and home rule sales taxes
\$2.1 million	User charges and other related revenue
\$1.0 million	Grants and reimbursements

- The \$7.9 million of general obligation bond financing, as included in the City's 2018 revenue budget, partially funds, along with other revenue sources included above, \$9.4 million of street/bridge/ravine/sidewalk improvements and \$2.1 million for construction of a fiber optic infrastructure network for City building communications.

GENERAL FUND (111)

- General Fund Revenues are budgeted 4.6% higher in 2018 versus 2017 Estimate, including the following changes:
 - Property Tax revenue is \$1.7 million higher, given a reallocation of property tax levy between funds to properly pay for expenditures in each fund.
 - Charges for Services are \$1 million higher, significantly due a \$1 million transfer into the General Fund, for the payment of priority 1 facilities improvements, from a strategic drawdown of excess reserves in the Debt Service Fund.
 - Revenue from Sale of Assets/Other Revenue is \$1 million lower, given the sale of the Highland Park Theatre in 2017 and no asset sales planned for 2018.
- The City expects operating revenues will exceed operating expenditures by \$3.7 million, while total expenditures will exceed total revenues by \$1.2 million, given a strategic drawdown of excess fund balance. The combined \$4.9 million is expected to fund the following 2018 budgeted expenditures.
 - Transfer to the police and fire pension funds of \$1.8 million for the part of the City's actuarially-determined 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).
 - Priority 1 facility improvements of \$1 million, recommended by UGL Equis based on the City's Master Plan Facilities Conditions Assessment.
 - The City's actuarially-determined OPEB contribution, recommended by Generally Accepted Accounting Principles and approved by Moody's Rating Agency. The annual contribution for 2018 is \$993,700. In future years, it is anticipated that the City Council will return to using excess fund balance in the General Fund to fund OPEB.
 - Priority 1 street capital bike walk plan improvements per schedule of \$335,000.
 - Other capital improvements of \$390,300 for a Green Bay Trail safety video camera system from Highland Park High School to Bloom Street (\$115,000); replacement of the City's broadcasting system due to end of life (\$100,000); replacement of the Police Department door access system due to end of life (\$75,000); and other public safety required capital equipment upgrades (\$100,000).
 - The City's annual reserve of \$145,500 for 2025 SSA 18 Briergate capital improvements.
- The 2018 Budget includes salary and merit increases consistent with the City's compensation plan and collectively-bargained agreements. The 2018 Budget includes the following General Fund staffing changes, which were included after an ongoing review of vacancies as they occur throughout the year.

2018 General Fund Staffing Changes
Removal of One Full-Time City Manager Office Secretary
Addition of One Full-Time City Manager Office Administrative Clerk
Addition of One Full-Time Police Commander
Removal of One Full-Time Police Sergeant
Removal of One Full-Time Police Crime Analyst/Accreditation Manager
Addition of One Full-Time Police Management Analyst
Removal of One Full-Time Community Development Electrical Inspector
Addition of One Full-Time Community Development Building/Housing Inspector
Addition of One Full-Time Community Development Fire Inspector
Removal of One Full-Time Community Development Lead Administrative Clerk
Addition of One Full-Time Community Development Permit and Customer Service Supervisor
Removal of Two Full-Time Community Development Administrative Clerks
Addition of Two Full-Time Community Development Permit and Customer Service Technicians
Addition of One Part-Time Public Works Facilities Worker

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 Five-Year Capital Improvement Program (CIP). The transfer in 2018 includes the anticipated receipts in 2018 and \$220,000 of strategic fund balance drawdown of excess reserves.

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 tax payer. The funds are remitted directly to the respective pension boards, who by State Statute maintain full control over the investment of the funds.
- The 2018 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 \$5.53 million and additional contribution of \$2.54 million, with a goal of minimizing the long-term City contribution cost.

Environmental Sustainability Fund (129)

- This fund was created to dedicate specific 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 2018 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 2018 Budget reflects the continuance of debt service payments on outstanding issues plus debt service on the 2018 budgeted \$7.9 million general obligation bond issue, which partially funds 2018 budgeted street improvements and construction of a fiber optic infrastructure network. The debt service budget includes a \$1.1 million reduction from 2017, consistent with the debt service schedule, net of a \$1 million transfer of excess fund balance, from a strategic fund drawdown, to the General Fund to pay for capital improvements.

Highland Park Theatre Fund (127)

- The 2017 Estimate and 2018 Budget reflect sale of the Theatre property, which took place in September 2017. In 2016, the City accepted a proposal to redevelop the Theatre property following a thoughtful and comprehensive review process, which began in 2012. The City and the purchaser closed on the sale in 2017. The 2017 Estimate includes only those expenses sufficient to maintain the Theatre building through the closing of the sale in 2017, with no expenditures budgeted for 2018.

TIF Projects Fund (143)

- The 2018 Budget provides funds for improvements consistent with redevelopment plans approved for each applicable Tax Increment Financing (TIF) District. The Ravinia Business District TIF is the only active TIF District in the City. The 2018 budget of \$590,000 funds request for proposals development and coordination for a streetscape design and street light construction documents, then subsequent installation of street lights within the Ravinia Business 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.
- The 2018 Budget includes a 5% increase in the base water rate, to ensure the financial sustainability of the fund, using the water rate pricing model established by contract with outside customers. The increase results in a continued low rate compared to other municipalities and is consistent with prior and future expected increases. A survey of comparable municipal water rates is included in the Water Fund section. The 2018 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 2018 Budget includes \$1.6 million of infrastructure improvements, including completion of the final design for the STP-funded project on Clavey Road from US 41 to Green Bay Road; completion of the design and construction for the North Avenue (Marl Oak to Idlewood Lane), Old Skokie Road (Old Deerfield Road to South End) and Summit Avenue (North Avenue to Old Trail); completion of the Northside Reservoir Pump Station improvements; and water meter system improvements, funded by water sales, 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 is based on long-term rate projections developed by staff and an analysis of comparable municipal rates. The 2018 Budget for Sanitary Sewer Charges Revenue includes a fee change from \$1.25 to \$1.30 per 100 cubic feet. The 2018 Budget for Storm Sewer Charges Revenue includes a fee change from \$8.00 to \$8.50 per month per IAU (one impervious area unit (IAU) is equal to 2,765 square feet).
- In addition to an operations budget, the 2018 Budget includes \$3.3 million of infrastructure improvements, including \$1.9 million of Storm Sewer improvements and \$1.4 million of Sanitary Sewer improvements, financed by user charges and \$732,300 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.
- The 2018 Budget includes parking permit fee and fine adjustments to ensure the financial sustainability of the fund and based on an analysis of comparable municipal rates. The adjustments are for annual parking permits from \$216 to \$260, for quarterly parking permits from \$60 to \$72, for monthly parking permits from \$25 to \$30, for parking permit violations from \$25 to \$50 and for no parking zone violations from \$25 to \$50.
- In addition to an operations budget, the 2018 Budget includes \$70,000 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 recommendations included in the Five-Year Capital Improvement Plan. Budgeted expenditures for 2018 include the construction of a fiber optic infrastructure network for City building communications; the replacement of three Police pursuit-rated vehicles, one fuel efficient Police administration vehicle and one fuel efficient utility truck for public mechanics use; replacement of eight Police patrol vehicle arbitrator recording systems; replacement of two Public Works hybrid sedans with similar environmentally friendly vehicles; renovation of the Public Works mezzanine storage area allowing the Equipment Section to remove obsolete equipment/parts and replace with parts for the current City fleet to streamline operations; City-wide technology security upgrades; and routine information 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 2018 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.

EXECUTIVE SUMMARY



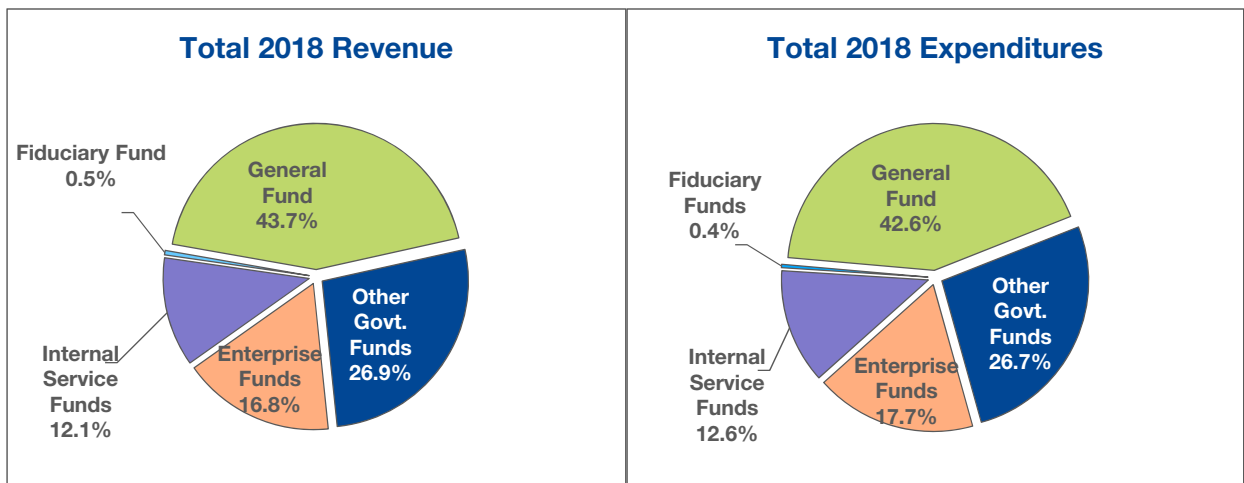
TOTAL BUDGET BRIEF

The Fiscal Year 2018 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.

Total Revenues of \$85.2 million are expected to be 6.4% greater than 2017. Year-to-year increases include \$3.2 million in debt financing for infrastructure street capital improvements and the construction of a fiber optic infrastructure network (fiber network) for City building communications; \$1 million transfer into the General Fund from the Debt Service Fund for priority 1 facilities capital improvements, given a strategic fund balance drawdown of Debt Service Fund excess reserves; \$840,000 user charges from fee adjustments in the Water, Sewer and Parking Funds to ensure sustainability of these services; and \$506,100 property taxes for the City's contribution to public safety pensions. A \$1.1 million decline in year-to-year asset sales, given the sale of the Highland Park Theatre in 2017 and no asset sales budgeted for 2018, partially offset the revenue increases.

Total Expenditures of \$90.6 million are expected to be 5.9% greater than 2017. Year-to-year increases include \$2.9 million in capital improvements for streets and the construction of a fiber network; \$1.6 million in transfers for capital improvements and the City's contribution to public safety pensions; \$1 million in contractual services for medical insurance costs and Ravinia TIF expenditures for streetscape design development and street light construction documents and installation; and \$860,300 of personnel costs due to salary adjustments, based on bargaining unit contractual requirements and the City's compensation plan. A \$1.5 million decline in year-to-year debt service expenditures, consistent with the City's debt service schedule for previously issued and 2018 budgeted debt, partially offset the revenue increases.



	Total 2018 Revenue	Increase / (Decrease) '18 Bud. vs. '17 Est.		Total 2018 Expenditures	Increase / (Decrease) '18 Bud. vs. '17 Est.	
		Dollar	Percent		Dollar	Percent
General Fund	37,275,500	1,630,300	4.6%	38,526,700	898,700	2.4%
Other Govt. Funds	22,967,400	5,674,200	32.8%	24,236,700	4,474,500	22.6%
Enterprise Funds	14,295,600	(3,183,700)	-18.2%	16,066,300	(2,473,600)	-13.3%
Internal Service Funds	10,249,500	1,080,100	11.8%	11,402,000	2,370,700	26.2%
Fiduciary Fund	432,500	(93,400)	-17.8%	333,400	(236,400)	-41.5%
Total City	85,220,500	5,107,400	6.4%	90,565,000	5,033,900	5.9%

TOTAL BUDGET BRIEF



A Balanced Operating Budget is presented, with Operating Revenues expected to exceed Operating Expenditures by \$13.6 million. Although expenditures are budgeted to exceed revenues by \$5.3 million, this is pursuant to strategic draw-downs of excess reserves, for capital investment, from the Debt Service, Water, Equipment, Sewer, General, Motor Fuel Tax and Parking Funds.

Fund	Revenue	Operating Expenditure	Net	Debt/Capital/Transfers Revenue	Expenditure	Total Net
General	37,275,500	(33,567,500)	3,708,000		(4,959,100)	(1,251,100)
Multi-Modal Transp.	4,644,400	(4,240,900)	403,500		(220,000)	183,500
Motor Fuel Tax				750,400	(970,400)	(220,000)
Enhanced 911	385,000	(33,100)	351,900		(350,000)	1,900
Public Safety Pension				6,270,000	(6,270,000)	
Environmental Sustain.	145,000	(115,000)	30,000			30,000
Debt Service				1,041,200	(2,022,300)	(981,100)
Street Improvements				9,517,100	(9,425,000)	92,100
TIF Fund	214,300	(590,000)	(375,700)			(375,700)
Water	8,567,400	(4,047,700)	4,519,700		(5,538,200)	(1,018,500)
Sewer	4,936,400	(1,902,000)	3,034,400		(3,766,700)	(732,300)
Parking	791,800	(642,700)	149,100		(169,000)	(19,900)
Equipment	4,931,300	(2,882,900)	2,048,400		(2,802,200)	(753,800)
Insurance	5,318,200	(5,691,900)	(373,700)		(25,000)	(398,700)
Housing Trust Fund	432,500	(333,400)	99,100			99,100
Grand Total	67,641,900	(54,047,200)	13,594,700	17,578,700	(36,517,900)	(5,344,500)

General Fund Reserves are projected to start 2018 at \$16.0 million and end 2018 at \$14.8 million, with a strategic fund balance drawdown of \$1.2 million for capital investments in priority 1 facilities, Bike Walk HP2030 and tree replacement improvements. Priority 1 improvements are significant updates for the life safety and health of the public. Bike Walk HP2030 improvements are consistent with the City's Bike Walk HP2030 plan for dedicated bicycle lanes, shared roadways, signed bicycle routes, shared use paths and improved sidewalks and intersections throughout the City for cyclists and pedestrians. General Fund Operating Revenues are expected to exceed General Fund Operating Expenditures by \$3.7 million, with the excess contributing to the funding of 2018 budgeted organizational objective investments, including public safety pension contributions, funding of other post-employment benefits and reserve for future Bike Walk HP2030 improvements.

The City's **property taxes are 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 \$506,100 dedicated to public safety pension funding, which is an impact of \$123 per year for an average \$500,000 household. Further discussion of the tax levy is included in the Budget Preparation Notes, Executive Summary and Public Safety Pension Fund sections.

Staffing includes an increase of a 0.5 full-time equivalent position, primarily for adding a part-time Public Works Facilities Worker for improved customer service. All City staff remain committed to providing responsive and quality customer service.

Rate adjustments are included in the Water, Sewer and Parking 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. Given the continued inclusion of five-year fund balance estimates for the General, Water, Sewer, Parking, Streets/Other Capital and Debt Service Funds, the 2018 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 2018 Budget achieves admirable balance.

2017 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 2017 include:

City Manager's Office

- Effectively managed an \$85.5 million City with a balanced operating budget; six departments with 277 full-time equivalent employees; several Special Service Areas, and a Tax Increment Financing Fund, meeting and exceeding the needs of almost 30,000 residents, pursuant to the City's stated mission of providing high quality services to our community through collaborative, effective and transparent governance in an efficient and fiscally responsible manner.
- Protected the public safety and provided the public works for 30,000 residents in a 12.25 square mile suburban municipality.
- Sold Highland Park Theatre and Ori South Lot for redevelopment by the purchaser into a mixed use commercial and office building.
- Evaluated proposals from potential purchasers for the Karger Recreational Center, for redevelopment. The property is expected to be sold by the end of 2019.
- Registered 916 businesses in Highland Park, of which 55 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, and City Alerts, over a thousand Tweets and Facebook posts and numerous website updates.
- Developed a City Clerk's Office five-year strategic plan to guide future operations.
- 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, a French Market and an annual Business Summit.
- Evaluated the feasibility of a TIF District for the Briergate Business District.
- Expanded and enhanced the staff training program to improve service to residents including staff training on harassment and discrimination prevention and diversity training.

Finance Department

- Confirmed the City's Aaa with a negative outlook credit rating with Moody's and issued \$3.5 million in General Obligation Bonds for the City's Water Distribution System and Streets.
- Received the GFOA Distinguished Budget Presentation Award for the City's 2017 Budget, which is the 23rd consecutive year the City received the award and the GFOA Certificate of Achievement for Excellence in Financial Reporting for the City's 2016 Comprehensive Annual Financial Report (CAFR), which is the 33rd consecutive year the City received the award.
- Received a 2016 CAFR unmodified audit opinion, the highest opinion given to municipal government, with zero management letter comments, a significant achievement.
- Issued requests for proposals for audit services and public safety investment advisory services, selecting appropriate vendors for services consistent with City and Pension Boards' objectives.

- Developed and issued a new monthly financial reporting package for enhanced financial transparency.
- Developed a plan for a fiber optic infrastructure network for City building communications and issued a request for proposals for detailed engineering services, for 2018 budgeted construction.
- 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.

Police Department

- Re-affirmed two-year Emergency Management Program Certification from the Lake County Emergency Management Agency.
- Partnered with Human Resources and the Board of Fire and Police Commissioners to select a vendor that administered a new police officer eligibility list testing process, leading to the hire of four new recruits who started the Basic Police Academy.
- 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 27 public safety presentations; and participating in programs with community partners including alcohol awareness, reading programs with School District 112 and Peer Jury as Restorative Justice for School District 113 faculty and staff.
- Records personnel processed 1039 case reports, 565 accident reports, 988 traffic citations, 2,636 traffic warnings, 3,442 ordinance tickets and 361 FOIA requests in the first half of 2017.
- During the first half of 2017, Investigators conducted 11 alcohol compliance checks that resulted in 1 violation and 34 tobacco compliance checks that resulted in 0 violations.

Fire Department

- Re-affirmed Fire Department accreditation by the Center for Public Safety Excellence.
- Received a Governor's Award for the Fire Department's shared services intergovernmental agreement with the City of Highland.
- Updated the Fire Department Five-Year Strategic Plan, Annual Report and Standards of Response Coverage document.
- The Fire and EMS crews responded to 5,487 incidents and logged 16,000 hours of training. All paramedics on the department recertified in Pediatric Advanced Life Support in 2017.
- The Fire Prevention Bureau conducted 4,262 inspections and identified over 4,415 violations, all of which have been corrected.
- Conducted an internal assessment and seven neighborhood meetings regarding the future location of Ravinia Fire Station. A needs assessment will be conducted to determine build scope.
- Achieved 27 State Fire Marshal certifications from Chief Fire Officer to Basic Firefighter.

Community Development

- Issued 4,791 permits and performed 12,343 inspections in the field through various phases of construction and code enforcement activities. The customer service staff responded to over 19,000 calls and nearly 7,800 walk-up visits¹, averaging about 76 customer calls and 31 in-person customers per day. Responded to 139 FOIA requests.

¹ For the time period, Aug. 2016 thru Jul. 2017 – does not include fire prevention related inspections, 3,601 performed from Jan to Jul. 2017.

- Initiated code enforcement actions in response to 1,009 complaint calls relating to violations of the property maintenance code, sign ordinance, zoning ordinances and other City codes.
- Reorganized staff for enhanced customer service and process improvements, including customer service supervisory positions, transfer of responsibilities and transition of three staff from the Fire Prevention Bureau; and transitioned five new staff members (26% of the Division's total FTE) into the Division, including a Senior Inspector, a Plan Examiner, a Fire Inspector, an Administrative Clerk and one part-time Clerk.
- Provided support to seven appointed boards and commissions. Administered 87 board and commission meetings and prepared 162 case reports.² Provided in-depth technical assistance through development meetings with 61 applicants, stakeholders, and residents.
- Completed a conceptual design for downtown way-finding kiosks.
- Developed a long-term capital investment action plan for the Ravinia TIF District
- Researched short-term rental uses and developed appropriate regulations to protect quality of life. Prepared zoning code amendments and policies addressing lighting and the pedestrian shopping overlay district and other minor ordinance amendments and improvement.

Public Works

- Completed streets capital improvement projects, totaling \$5.2 million, including repair of 27 City streets and alleys totaling 4.7 lane miles; replacement of 420 panels of sidewalk; patching of 9,100 square yards of asphalt; Deerfield Road improvements; preliminary engineering for the STP-funded reconstruction of Clavey Road, from US 41 to Green Bay Road and Green Bay Road, from Central Avenue to Edgewood Road; construction of concrete repairs to the pedestrian bridge sub-structure that carries McClory Path over Mulberry Place.
- Completed water system capital improvement projects, totaling \$4.4 million, including installation of 1,900 feet of 8-inch water main on Ravine Drive from Forest Avenue to approximately 1,200 east of Forest Avenue; installation of 1,100 feet of 8-inch water main on Charal Lane from the North Cul-de-Sac to the South Cul-de-Sac; and initiation of Northside Reservoir Pump Station improvements.
- Completed storm sewer system capital improvement projects, totaling \$2 million, including Arbor Avenue from Richfield Avenue to Midland Avenue, Sunnyside Avenue at York Lane, Sunset Road from Harvard Court to Princeton Avenue, and Temple Avenue from Waukegan Road to Bloom Street/St. Johns Avenue; phase I storm sewer design for the STP-funded project on Clavey Road, from US 41 to Green Bay Road and substantially 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 5,000 feet of storm sewer main.
- Completed sanitary sewer system capital improvement projects, totaling \$1.6 million, including continued work on the phase I design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road; design and construction for inverted syphon systems at Ivy Lane/Pine Point Ravine and at Deere Park Court/South Deer Park Drive Ravine; engineering/specifications for Fort Sheridan Sanitary Lift Station rehabilitation; and trenchless cured-in-place rehabilitation of approximately 17,700 linear feet of sanitary sewer main.
- Continued enhanced snow removal services, clearing sidewalks and walkways before 7 a.m. 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.

² For the time period Aug. 2016 to Jul. 2017

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.
- Continued priority 1 building improvements, including repair of the Port Clinton Garage stairwell planter; repair of the Train Arcade roof/gutter system; upgrade of City Hall and Public Works HVAC systems; remodel of the Public Works 42-year old locker room; and replacement of City Hall office furniture.
- Coordinated 187 bid documents, contracts and agreements to maintain City services.
- Implemented an online bidding process, allowing staff to electronically upload bid documents for vendors to access, download and submit bids electronically. The program checks bids for mathematical accuracy and helps promote competitive bidding. This implementation increased staff efficiency and customer service by significantly reducing paper and copying costs while enhancing accessibility of current bid documents and historical records.

2018 ORGANIZATIONAL OBJECTIVES

Four major priorities and organizational objectives guide the policy and direction for the City of Highland Park for Fiscal Year 2018, 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 2018 Budget is included in the City Mission, Values, Objectives subsection of the Organization and Services section.

Fiscal Stability
Public Safety
Infrastructure Investment
Community Vibrancy

Special attention has been paid to these organizational objectives while preparing the 2018 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.

28,396,700	2018 Budgeted Organizational Objective Investments
10,050,000	Street, Bridge, Bike Walk, Sidewalk, Parking, Ravines
4,690,000	Street Improvements
3,750,000	Bridge Design and Repairs
835,000	Ravine Improvements
485,000	Bike Walk HP2030 Plan and Sidewalk Upgrades
220,000	Street Lighting Enhancements and Street Striping
70,000	Parking Improvements
9,644,800	Fiscal Stability and Public Safety
8,065,500	Public Safety Pension Contributions
993,700	Funding for Other Post-Employment Benefits
585,600	Public Safety Vehicle/Equipment Replacements/Upgrades
4,820,000	Water and Sewer Infrastructure
3,270,000	Storm and Sanitary Sewer Upgrades
1,550,000	Water System Upgrades
2,836,900	Community Vibrancy and Other Improvements
2,053,000	Fiber Optic Infrastructure Network
300,000	Public Works Vehicle Replacements
278,900	Technology and Other Improvements
205,000	Forestry EAB Removal and Planting
1,045,000	Facilities Priority 1 Upgrades

TOTAL BUDGET BRIEF

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

2018 BUDGET SUMMARY

The total 2018 Budget, including all expenditures and inter-fund transfers, amounts to \$90.6 million. In order to place these numbers in a more meaningful context, the following overview is provided.

Base Operating Budget (All Funds)

	Budget 2017	Estimate 2017	Budget 2018	Bud. '18 vs. Est. '17 Incr./(Decr.)	%
Personnel	\$30,206,900	\$29,880,900	\$30,741,200	\$860,300	2.9%
Contractual Services	\$20,792,300	\$20,109,400	\$21,076,400	\$967,000	4.8%
Materials & Supplies	\$2,315,100	\$2,152,500	\$2,229,600	\$77,100	3.6%
TOTAL	\$53,314,300	\$52,142,800	\$54,047,200	\$1,904,400	3.7%

The Base Operating Budget comparison shows the change in spending for the City's operating budget. The variance from the 2017 Estimate to the 2018 Budget is partially due to salary adjustments, based on bargaining unit contractual requirements and the City's compensation plan. Contractual services for the 2018 Budget are higher than the 2017 Estimate, significantly due to 2018 medical insurance costs anticipated to be higher than estimated for 2017 and Ravinia TIF expenditures for streetscape design development and street light construction documents and installation.

Long-Term Investment (All Funds)

	Budget 2017	Estimate 2017	Budget 2018	Bud. '18 vs. Est. '17 Incr./(Decr.)	%
Capital	\$17,180,000	\$16,404,400	\$19,337,500	\$2,933,100	17.9%
Debt Service	\$5,935,300	\$5,742,900	\$4,284,200	(\$1,458,700)	-25.4%
TOTAL	\$23,115,300	\$22,147,300	\$23,621,700	\$1,474,400	6.7%

The Long-Term Investment budget includes City infrastructure improvements, equipment and technology, along with debt service for the repayment of principal and interest for capital projects which were funded by the issuance of general obligation bonds or IEPA loans. The significant investments planned for 2018 are listed earlier in this transmittal letter and detailed in the Capital section. The increase in capital improvements is largely due to \$4 million higher Street improvements and installation of a \$2 million fiber optic infrastructure network, net of a combined reduction of \$3 million in Water and other capital improvements, consistent with the City's five-year capital improvement program. The decrease in debt service is consistent with the City's debt service schedule for previously issued debt, as detailed in the Appendix Debt section, as well as 2018 payments for the general obligation bonds budgeted for issuance in 2018, as detailed in the Budget Preparation Notes and Debt sections.

Transfers and Reserves (All Funds)

	Budget 2017	Estimate 2017	Budget 2018	Bud. '18 vs. Est. '17 Incr./(Decr.)	%
Transfers	\$10,140,100	\$10,140,100	\$11,756,900	\$1,616,800	15.9%
Reserves	\$1,101,000	\$1,101,000	\$1,139,200	\$38,200	3.5%
TOTAL	\$11,241,100	\$11,241,100	\$12,896,100	\$1,655,000	14.7%

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 2018 transfers are due to the required (\$5.53 million) and additional contributions (\$2.54 million) to the Police and Fire Pension Funds (total \$8.1 million); the reimbursement from the Water and Parking Funds to the General Fund for Water and Parking Fund-related expenditures incurred in the General Fund (\$1.4 million); transfer of Motor Fuel Tax receipts to the Streets Construction and Multi-modal Transportation Funds to pay for capital improvements (\$1 million); transfer of Debt Service Fund strategic fund balance drawdown to the General Fund to pay for capital improvements (\$1 million) and transfer of Enhanced 911 receipts to the General Fund, where Public Safety dispatch costs are incurred (\$350,000).

Reserves are funds that will not be spent until an appropriation is budgeted in an expenditure account. For 2018, \$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). Additionally, \$145,500 is reserved in the General Fund in planning for Special Service Area (SSA) 18 capital improvements in 2025.

SSAs 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 SSA 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.

LONG RANGE PLAN

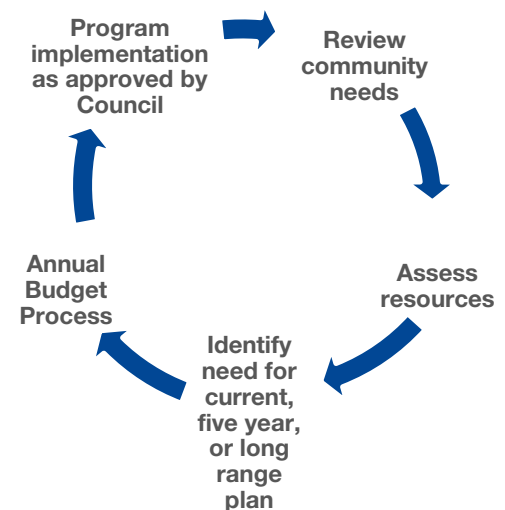


The Fiscal Year 2018 budget includes a Long Range Plan for each of the City's six departments: City Manager's Office; Community Development; Finance Department; Fire Department; Police Department; and Public Works. Each Department identified long range plans for their respective operation, infrastructure needs and personnel plans. "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 to avoid depletion of natural resources in order to maintain an ecological balance in the community, as well as to potentially reduce 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, work plan guiding the City's business attraction and retention efforts for stimulating development and business activity in the community. The Bike Walk HP 2030 Plan 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 five-year Information Technology's Strategic Master Plan serves as the foundation for the City's technology plan; examples of initiatives within the Plan include the Automated Meter Reading replacement project, in-car electronic ticketing and reporting, construction of a fiber optic infrastructure network, enterprise resource planning (ERP) system analysis and improvements, and Council audio and video improvements. 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 community will continue to be the key driver for capital program needs, with on-going capital investment for existing facilities and infrastructure maintenance, as well as development of new infrastructure to better meet Community needs. The City will continue seeking additional resources for addressing the need for 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 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 and exploring the possibility of expanding the Library to better meet community demand for space and services, as well as improve parking and traffic flow; exploring the possible relocation of the City's Senior Center to an appropriate location; exploring the reuse of the Highland Park Country Club (HPCC) with the Park District, pursuant to a lease with the Park District; and exploring increased storm water retention at the HPCC.

The City's Long Range Plan also includes the development of a new fire station to replace Fire Station #32 within the Ravinia Business District. The purpose is development of a new station to accommodate current and future equipment and vehicles, as well as address site constraints.

PERSONNEL

All Departments will undergo a succession planning and comprehensive analysis of their department operations to provide continuing workforce robustness and smooth transitions following retirement or other employment separations with the City. 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. As significant changes are considered or underway in the community, the City will regularly assess its employment levels to best serve the public in a fiscally responsible manner.

COMMUNITY VIBRANCY



The City of Highland Park is a community that lives with heart and leads with passion, is proud to be home to approximately 30,000 residents, is a thriving and diverse community, and includes abundant educational, recreational and business opportunities. The City's long range plans include continued support and assistance to those areas which set Highland Park apart from other communities. For example, the City's Cultural Arts Commission is guided by a work plan that increases citizen access to arts and culture by providing leadership, advocacy and support for art that enriches the cultural vitality of the community. The City will continue to partner with Ravinia Festival

to serve Highland Park residents and guests of Ravinia; support local businesses who take advantage of the thousands of guests attending Ravinia's outstanding performances; and manage traffic and operations in and around the Festival on performance days. The City also continues to plan for Highland Park's 150 Anniversary Celebration (HP150).

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 improving community long-term sustainability including environmentally friendly governance; green energy and built environments; greenhouse gas emissions and water usage reduction; ecosystems improvement; recyclable materials utilization; and environmental sustainability culture creation.

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.

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 nearly 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 2018 Total Revenue	% of 2018 General Fund Revenue	Elastic/ Inelastic
1	Sales Tax	15.6	35.7	Elastic
2	Property Tax Levy (w/o Library)	15.5	35.5	Inelastic
3	Water Sales	9.9	n/a	Elastic
4	Sewer Charges	5.5	n/a	Elastic
5	Utility Tax	4.9	11.1	Elastic
6	State Income Tax	3.5	3.5	Elastic
7	Real Estate Transfer Tax	2.5	8.0	Elastic
8	Pace Transit Revenue	1.6	n/a	Inelastic
9	Building Permits	1.5	3.4	Elastic
10	Vehicle Licenses	1.3	n/a	Elastic
	TOTAL	61.8	97.2	

On the following pages, a detailed description of the top ten operating revenues is provided, along with the assumptions under which the 2018 estimates were made.

SALES TAX

2018 Budget: \$13,292,000

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 Five-Year Capital Improvement Program.

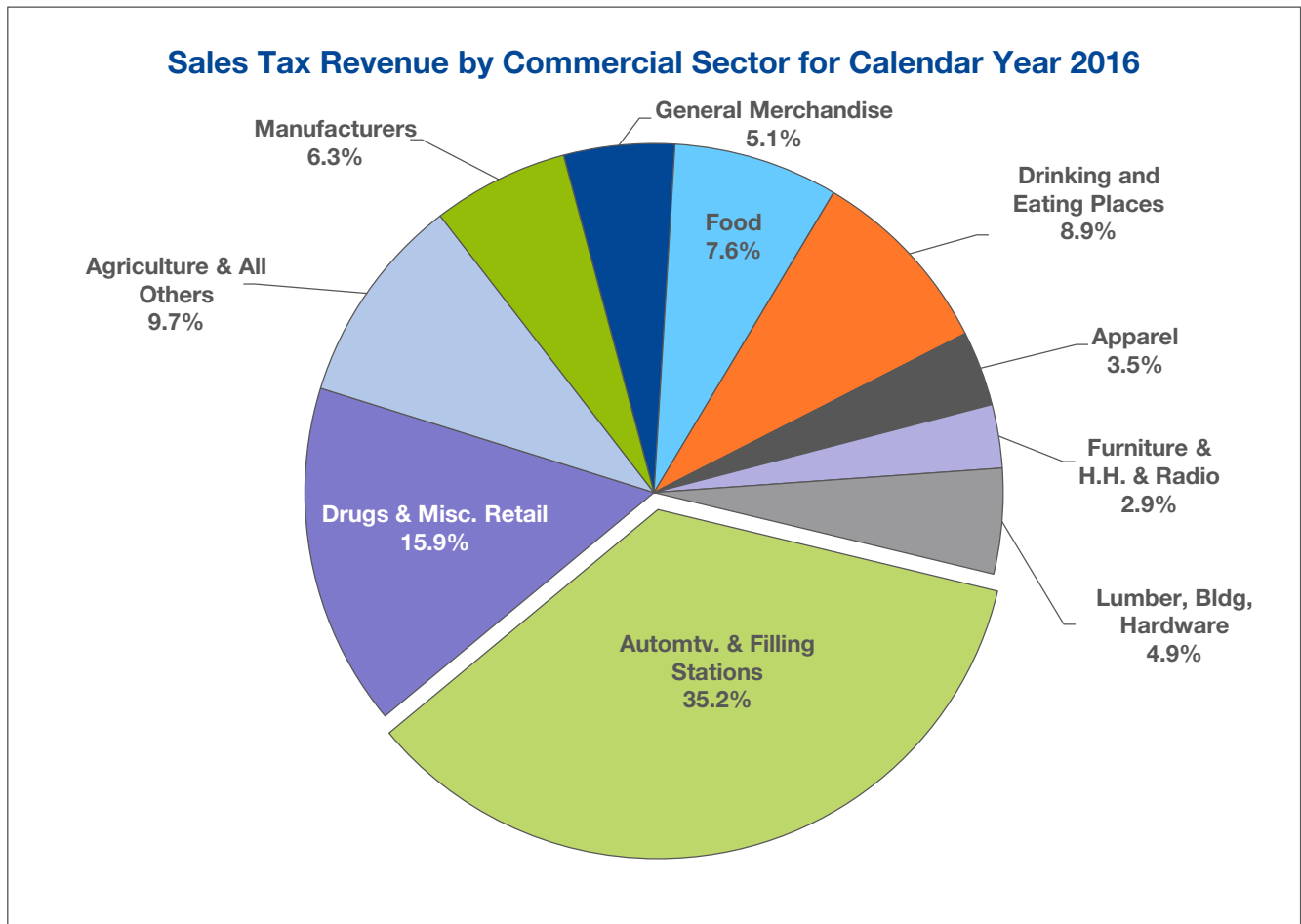


Figure 1

The composition of the City's sales tax base is shown above in Figure 1. The 2018 estimate is flat with the 2017 collections estimated. 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.

PROPERTY TAX

2018 Budget: \$13,160,700

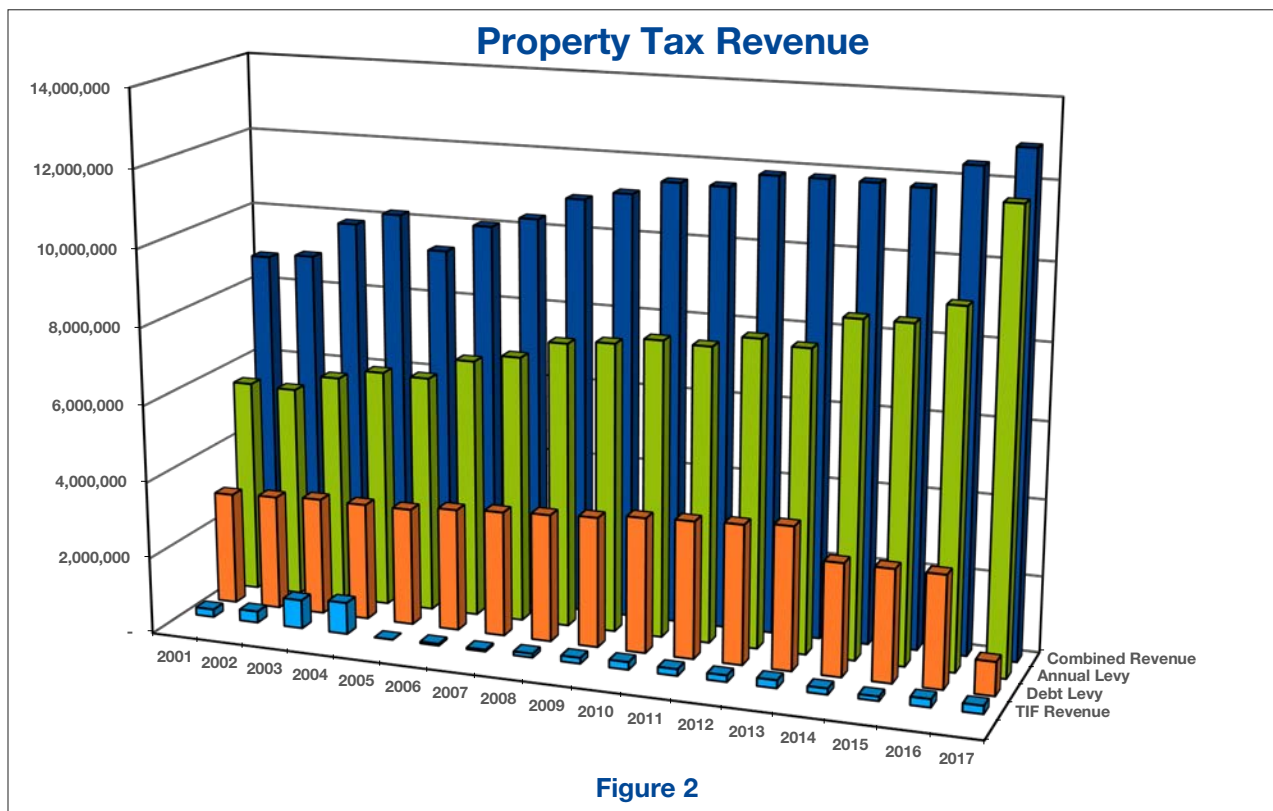
As a home-rule municipality, the City may impose any type of property tax levy without rate limitation, except where specifically prohibited by State Statute. Upon receipt of the Tax Levy Ordinance, which must be filed by the last Tuesday in December of each year, the County Clerk of Lake County determines 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 also 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 2017 levy, for collection in 2018, shows a net increase in comparison to the 2016 levy, significantly due to additional funding for public safety pensions. 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 2018 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) District produces property tax revenues which are dedicated. This year's estimate of Ravinia TIF tax increment is \$214,300. The 2018 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 Ravinia TIF extension, excluding the tax levies for Special Service Areas.



WATER SALES

2018 Budget: \$8,326,900

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 2017 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 2018 includes a 5% base rate adjustment effective January 1. 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

2018 Budget: \$4,688,800

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 2018 projections are based upon a rate of \$1.30 per 100 cubic feet of water used, effective January 1, 2018, which is a 4% increase from the 2017 rate. The 2018 rate is consistent with a phase-in rate structure for funding operating and capital expenditures of the sanitary sewer operations.

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 2018 revenue estimate is based on a rate of \$8.50 per Impervious Area Unit per month, effective January 1, 2018, which is a 6.2% increase from the 2017 rate. The 2018 rate is consistent with a phase-in rate structure for funding operating and capital expenditures of the storm sewer operations. 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 is in process of a five-year phase in of rate adjustments.

UTILITY TAX

2018 Budget: \$4,156,200

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, alternatively, to adopt an infrastructure management fee, to avoid any revenue diminution. Presently, the City

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

STATE INCOME TAX

2018 Budget: \$2,976,500

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 distributive share of revenue to municipalities has remained constant, and not increased or decreased along with these changes. The 2018 estimate is flat with the 2017 collections estimate and assumes no further legislative changes in the distribution of income tax revenues by the State to local governments. Staff will continue to monitor legislative changes and take action to reduce expenditures, should legislative changes result in a reduction of state income tax revenue versus the 2018 Budget.

REAL ESTATE TRANSFER TAX

2018 Budget: \$2,126,000

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 2018 estimate is flat with the 2017 estimate due to national housing market conditions.

PACE TRANSIT REVENUES

2018 Budget: \$1,342,000

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 2018 reflects the anticipated level of service provided for in the contract.

BUILDING PERMIT REVENUES

2018 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 2018 revenue estimate was derived by conducting a historical analysis of permit revenues in various economic cycles and evaluation of recent inquiries and proposed developments.

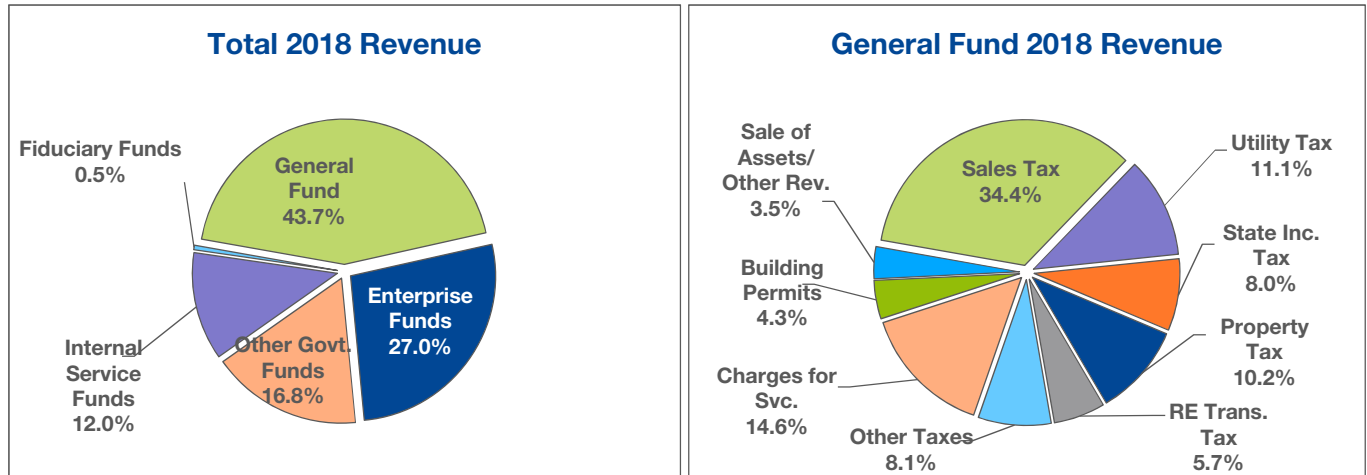
VEHICLE LICENSE REVENUES

2018 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 2018 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 2018 estimate is flat with the 2017 collections estimate.

CITY OF HIGHLAND PARK

REVENUE BY YEAR



	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Sales Tax	12,780,000	12,652,200	12,838,300	12,838,300		0.0%
Utility Tax	4,332,900	4,195,000	4,166,200	4,156,200	(10,000)	-0.2%
State Income Tax	2,897,300	3,192,500	2,976,500	2,976,500		0.0%
Property Tax	2,375,800	2,101,900	2,101,900	3,797,200	1,695,300	80.7%
Real Estate Transfer Tax	1,843,800	2,062,700	2,126,000	2,126,000		0.0%
Other Taxes	3,048,800	3,024,900	3,015,600	3,015,800	200	0.0%
Charges for Services	4,302,000	4,384,400	4,492,700	5,459,300	966,600	21.5%
Permits and Licenses	1,952,900	1,597,000	1,591,900	1,594,700	2,800	0.2%
Sale of Assets/Other Revenue	1,166,400	6,334,100	2,336,200	1,311,600	(1,024,600)	-43.9%
GENERAL FUND	34,699,900	39,544,700	35,645,200	37,275,500	1,630,300	4.6%
Multi-Modal Transportation	4,206,100	4,399,800	4,314,800	4,644,400	329,600	7.6%
Motor Fuel Tax	759,700	750,900	750,400	750,400		0.0%
Enhanced 911	454,500	249,200	385,000	385,000		0.0%
Public Safety Pension	5,233,000	5,763,900	5,763,900	6,270,000	506,100	8.8%
Environmental Sustainability	93,400	145,000	149,600	145,000	(4,600)	-3.1%
Debt Service	3,050,200	3,015,400	3,022,000	1,041,200	(1,980,800)	-65.5%
Highland Park Theatre	16,500	8,300				0.0%
Streets & Other Capital	6,514,600	3,161,400	2,693,200	9,517,100	6,823,900	253.4%
Tax Increment Financing	216,700	216,600	214,300	214,300		0.0%
OTHER GOVT. FUNDS	20,544,700	17,710,500	17,293,200	22,967,400	5,674,200	32.8%
Water	12,886,700	10,878,800	12,207,700	8,567,400	(3,640,300)	-29.8%
Sewer	5,675,000	4,709,500	4,560,600	4,936,400	375,800	8.2%
Parking	871,100	770,600	711,000	791,800	80,800	11.4%
ENTERPRISE FUNDS	19,432,700	16,358,900	17,479,300	14,295,600	(3,183,700)	-18.2%
Equipment Maint/Replace	3,489,800	3,870,700	3,873,400	4,931,300	1,057,900	27.3%
Insurance	5,022,300	5,211,000	5,296,000	5,318,200	22,200	0.4%
INTERNAL SVC FUNDS	8,512,000	9,081,700	9,169,400	10,249,500	1,080,100	11.8%
Housing Trust	458,800	406,300	525,900	432,500	(93,400)	-17.8%
FIDUCIARY FUNDS	458,800	406,300	525,900	432,500	(93,400)	-17.8%
TOTAL REVENUE	83,648,100	83,102,000	80,113,100	85,220,500	5,107,400	6.4%

Note: The increase in property tax from 2017 to 2018 is do to the reallocation of existing property tax levy between funds, to properly pay for expenditures in each fund.

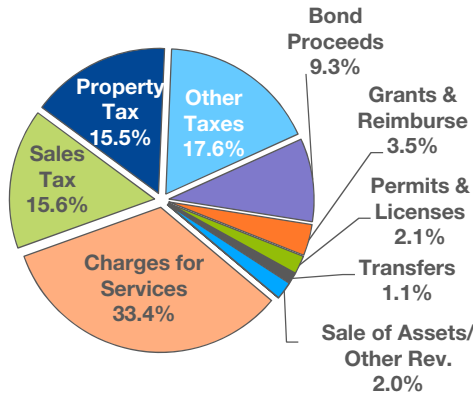
See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

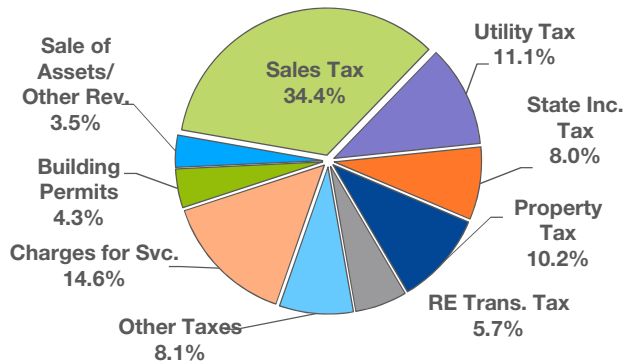
REVENUE FOR 2018



Total 2018 Revenue



General Fund 2018 Revenue

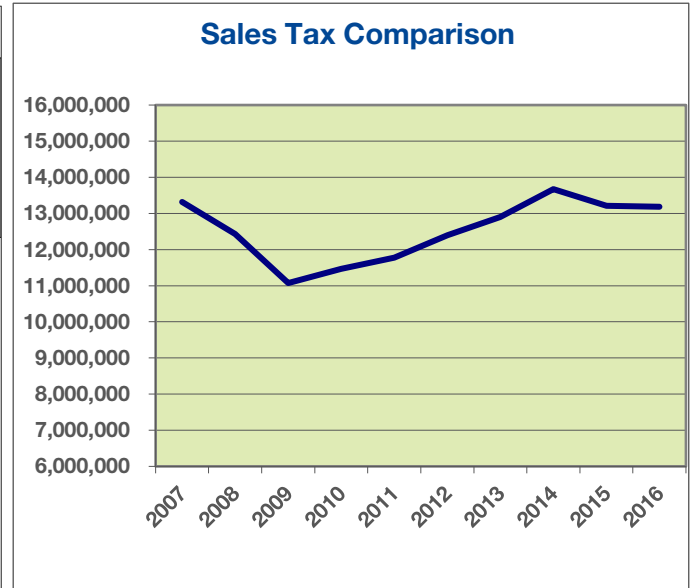
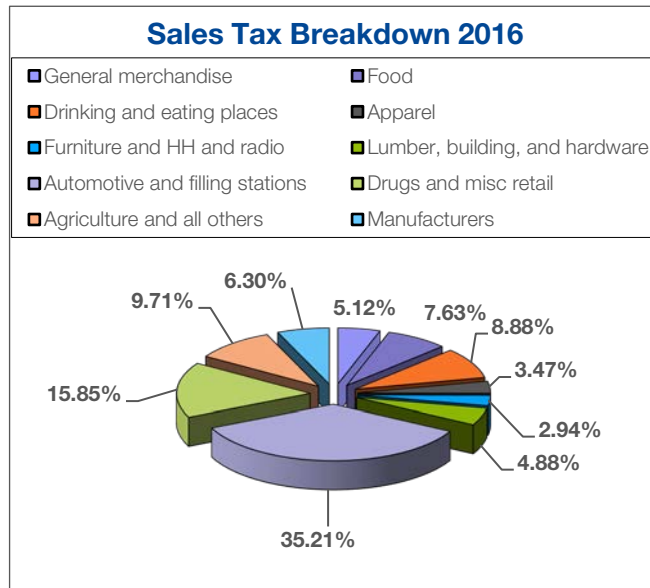


	Charges for Services	Sales Tax	Property Tax	Other Taxes	Bond Proceeds	Grants & Reimburse.	Permits & Licenses	Transfers	Sale of Assets/ Other Rev.	Total 2018 Budget
Sales Tax		12,838,300								12,838,300
Utility Tax				4,156,200						4,156,200
State Income Tax				2,976,500						2,976,500
Property Tax			3,797,200							3,797,200
Real Estate Transfer Tax				2,126,000						2,126,000
Other Taxes				3,015,800						3,015,800
Charges for Services	5,459,300									5,459,300
Permits and Licenses							1,594,700			1,594,700
Sale of Assets/Oth.Rev.						285,200			1,026,400	1,311,600
GENERAL FUND	5,459,300	12,838,300	3,797,200	12,274,500	-	285,200	1,594,700	-	1,026,400	37,275,500
Multi-Modal Transportation	1,342,000		1,353,500	1,554,100		137,800		220,000	37,000	4,644,400
Motor Fuel Tax				750,400						750,400
Enhanced 911						385,000				385,000
Public Safety Pension			6,270,000							6,270,000
Environmental Sustainability									145,000	145,000
Debt Service			954,800						86,300	1,041,200
Highland Park Theatre										-
Streets & Other Capital		453,700	637,900		6,900,000	747,000		750,400	28,100	9,517,100
Tax Increment Financing			214,300							214,300
OTHER GOVT. FUNDS	1,342,000	453,700	9,430,500	2,304,500	6,900,000	1,269,800	-	970,400	296,400	22,967,400
Water	8,349,400					16,200	85,000		116,800	8,567,400
Sewer	4,688,800					189,200	40,000		18,400	4,936,400
Parking	591,000								200,800	791,800
ENTERPRISE FUNDS	13,629,200	-	-	-	-	205,400	125,000	-	336,000	14,295,600
Equipment Maint/Replace	3,857,100					74,200				4,931,300
Insurance	4,182,000					1,136,200				5,318,200
INTERNAL SVC FUNDS	8,039,100	-	-	-	1,000,000	1,210,400	-	-	-	10,249,500
Housing Trust				400,000			28,000		4,500	432,500
FIDUCIARY FUNDS	-	-	-	400,000	-	-	28,000	-	4,500	432,500
TOTAL REVENUE	28,469,600	13,292,000	13,227,700	14,979,000	7,900,000	2,970,900	1,747,700	970,400	1,663,300	85,220,500

See Glossary of Terms and Funds in the Appendix.

SALES TAX TREND

LAST TEN FISCAL YEARS



Total Sales Tax

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General merchandise	1.09M	977k	927k	827k	855k	874k	835k	791k	746k	676k
Food	1.26M	1.27M	1.19M	1.09M	1.05M	1.03M	1.07M	1.15M	1.10M	1.01M
Drinking & eating places	1.06M	1.07M	1.01M	1.00M	1.05M	1.12M	1.13M	1.15M	1.17M	1.17M
Apparel	854k	734k	633k	806k	816k	767k	535k	527k	515k	458k
Furn., HH & electronics	612k	530k	439k	361k	367k	357k	400k	389k	374k	388k
Lumber, bldg. & hardware	915k	838k	649k	566k	575k	531k	578k	615k	649k	643k
Auto & filling stations	3.94M	3.52M	3.13M	3.56M	3.95M	4.48M	4.92M	5.20M	4.83M	4.64M
Drugs & misc. retail	2.0M	2.04M	1.88M	1.79M	1.87M	1.99M	2.07M	2.16M	1.79M	2.09M
Agriculture & all others	1.14M	1.02M	869k	1.11M	1.07M	1.05M	1.14M	1.25M	1.51M	1.28M
Manufacturers	419k	424k	341k	366k	171k	203k	231k	440k	522k	831k
TOTAL	13.32M	12.44M	11.07M	11.47M	11.78M	12.39M	12.90M	13.67M	13.21M	13.19M
% Incr./Decr. Prior Yr.	-0.88%	-6.63%	-10.95%	3.58%	2.69%	5.21%	4.12%	5.96%	-3.35%	-0.21%

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General merchandise	579k	520k	493k	450k	477k	488k	468k	451k	425k	377k
Food	975k	998k	939k	868k	844k	826k	83k	893k	849k	785k
Drinking & eating places	537k	540k	508k	506k	530k	567k	568k	581k	588k	590k
Apparel	427k	367k	317k	403k	410k	386k	270k	267k	261k	231k
Furn., HH & electronics	306k	265k	219k	180k	183k	179k	200k	195k	187k	194k
Lumber, bldg. & hardware	458k	419k	325k	283k	288k	266k	289k	307k	325k	322k
Auto & filling stations	3.35M	2.90M	2.59M	2.94M	3.15M	3.52M	3.94M	4.26M	4.05M	3.93M
Drugs & misc. retail	1.19M	1.20M	1.13M	1.04M	1.11M	1.20M	1.25M	1.31M	1.11M	1.28M
Agriculture & all others	582k	524k	448k	632k	603k	584k	630k	701k	842k	725k
Manufacturers	209k	213k	171k	183k	85.4k	102k	116k	309k	404k	684k
TOTAL	8.61M	7.95M	7.14M	7.48M	7.68M	8.12M	8.57M	9.27M	9.04M	9.11M
% Incr./Decr. Prior Yr.	-1.38%	-7.72%	-10.13%	4.75%	2.58%	5.78%	5.53%	8.21%	-2.47%	0.79%

Home Rule Sales Tax

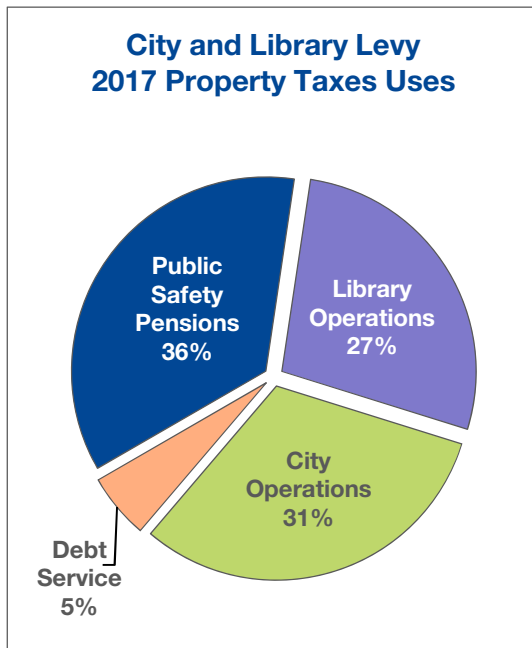
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General merchandise	515k	458k	434k	377k	379k	386k	367k	340k	322k	299k
Food	287k	276k	251k	220k	209k	203k	239k	259k	261k	222k
Drinking & eating places	520k	530k	500k	498k	521k	557k	559k	571k	578k	581k
Apparel	427k	367k	316k	403k	406k	381k	265k	261k	254k	227k
Furn., HH & electronics	306k	265k	219k	180k	183k	179k	200k	194k	187k	194k
Lumber, bldg. & hardware	458k	418k	325k	283k	288k	266k	289k	307k	325k	321k
Auto & filling stations	596k	627k	540k	621k	804k	950k	980k	945k	784k	717k
Drugs & misc. retail	833k	838k	755k	744k	758k	791k	818k	844k	681k	812k
Agriculture & all others	556k	500k	421k	480k	471k	461k	506k	551k	663k	555k
Manufacturers	209k	211k	170k	183k	85.2k	101k	115k	131k	118k	147k
TOTAL	4.71M	4.49M	3.93M	3.90M	4.11M	4.27M	4.34M	4.40M	4.17M	4.07M
% Incr./Decr. Prior Yr.	0.06%	-4.62%	-12.41%	1.45%	2.90%	4.13%	1.46%	1.53%	-5.22%	-2.38%

Notes:

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

PROPERTY TAX SUMMARY

CITY OF HIGHLAND PARK



	2017 Tax Levy 2018 Fiscal Year		Increase/ (Decrease)	
Police Pension ¹	3,180,100	17.6%	217,300	7.3%
Fire Pension ¹	3,089,900	17.1%	288,800	10.3%
FICA/Medicare/General	2,926,400	16.2%	1,686,700	136.1%
Roads (Capital)	1,853,500	10.3%	351,700	23.4%
IMRF	740,800	4.1%	8,600	1.2%
Debt	887,800	4.9%	(2,047,000)	-69.7%
City Levy	12,678,500	70.2%	506,100	4.2%
Library Operating	4,826,500	26.7%	47,500	1.0%
Library Debt	67,000	0.4%	(900)	-1.3%
Library Levy	4,893,600	27.1%	46,700	1.0%
City & Library Levy	17,572,100	97.3%	552,800	3.2%
Special Service Areas ²	267,900	1.5%	4,000	1.5%
Ravinia TIF ³	214,300	1.2%	(2,300)	-1.1%
Total All Levies	18,054,300	100.0%	554,500	3.2%

Explanatory Notes:

1. The City's 2017 property tax levy, for collection in 2018, reflects a \$506,200 (4.2%) increase over the City's prior year levy, which is an impact of \$123 per year for an average \$500,000 household. The increase is dedicated to public safety pension funding. See the Budget Preparation Notes - Public Safety Pension Levy Fund (128) paragraph and the Public Safety Pension Fund section for further information related to the increase in property taxes. The City's 2017 property tax levy also includes a reallocation amongst City funds to properly pay for expenditures in each fund. The Library's tax levy is 97% of the Library's total revenue and includes combined funding for operations, capital and debt service. The Library's 2017 property tax levy, for collection in 2018, reflects a \$46,700 (1%) increase over the Library's prior year property tax levy, which is an impact of \$11 per year for an average \$500,000 household.

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.

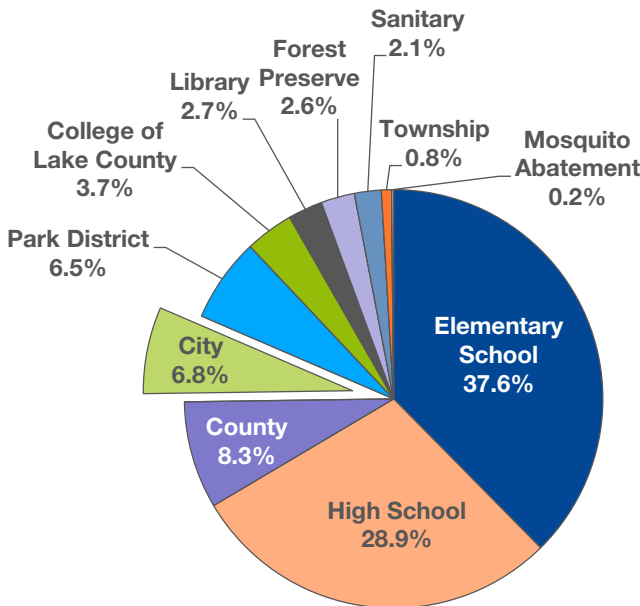
See Glossary of Terms and Funds in the Appendix.

PROPERTY TAX SUMMARY

DIRECT AND OVERLAPPING GOVTS.



Distribution of 2015 Property Taxes



Distribution of 2015 Property Taxes

	Revenue	% Total
Elementary School	65,503,300	37.6%
High School	50,309,500	28.9%
County	14,441,600	8.3%
City (net of Lib)	11,677,600	6.7%
Park District	11,336,700	6.5%
College of Lake County	6,523,200	3.7%
Library	4,639,000	2.7%
Forest Preserve	4,530,400	2.6%
Sanitary	3,608,900	2.1%
Township	1,363,500	0.8%
Mosquito Abatement	266,200	0.2%

Tax Levy Year	Assessed Val.	Cty	Forest Preserve	Twnshp	San.	College of Lake Cty	HS	Elem. School	Mosq. Abate.	City (net of Lib)	Library	Park Dist.	Total
2006	2.51B	11.30M	5.12M	1.10M	3.14M	4.90M	41.05M	55.86M	301k	9.67M	3.69M	9.49M	145.60M
2007	2.68B	11.88M	5.38M	1.18M	3.21M	5.14M	43.32M	58.49M	294k	10.09M	3.75M	10.09M	152.80M
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
Avg Annual Incr	-1.40%	2.78%	-1.25%	2.44%	1.62%	3.25%	2.35%	1.82%	2.17%	2.06%	2.61%	2.07%	2.04%

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.

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Tax Levy Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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City Direct Rate

Bond	0.125	0.123	0.127	0.140	0.156	0.170	0.183	0.145	0.136	0.129
Corporate	0.051	0.051	0.055	0.107	0.121	0.141	0.099	0.119	0.084	0.085
Firefighters Pension	0.040	0.041	0.046	0.060	0.064	0.077	0.116	0.116	0.113	0.121
Library	0.140	0.139	0.144	0.160	0.175	0.192	0.218	0.226	0.213	0.209
Police Pension	0.046	0.047	0.053	0.065	0.064	0.078	0.115	0.115	0.128	0.128
Street and Bridge	0.073	0.073	0.068	0.054	0.063	0.051	0.054	0.074	0.075	0.065
Street Construction	0.042	0.041	0.043	-	-	-	-	-	-	-
Total Direct Rate	0.517	0.515	0.536	0.586	0.643	0.709	0.785	0.795	0.749	0.737

Overlapping Rates

County	0.444	0.453	0.464	0.505	0.554	0.608	0.663	0.682	0.663	0.632
Forest Preserve	0.201	0.199	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.193
Township	0.044	0.045	0.047	0.052	0.059	0.066	0.070	0.066	0.063	0.056
Sanitary	0.120	0.121	0.124	0.136	0.150	0.150	0.164	0.169	0.166	0.157
College of Lake County	0.192	0.196	0.200	0.218	0.240	0.272	0.296	0.306	0.299	0.285
High School	1.619	1.660	1.748	1.921	2.167	2.178	2.364	2.421	2.309	2.187
Elementary School	2.186	2.215	2.313	2.437	2.818	2.957	3.076	3.152	3.006	2.862
Mosquito Abatement	0.011	0.011	0.012	0.013	0.014	0.150	0.007	0.013	0.012	0.012
Park District	0.377	0.380	0.394	0.379	0.410	0.445	0.497	0.508	0.520	0.529
Total Overlapping Rate	5.194	5.280	5.502	5.859	6.613	7.038	7.355	7.527	7.246	6.913

Total Rate	5.711	5.795	6.038	6.445	7.256	7.747	8.140	8.322	7.995	7.650
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Notes:

(1) Data Source - Lake County Clerk

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
Chapter 15: Annual Fee Resolution		
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
Chapter 24: Historic Preservation		
24.025(K)	Request for Removal of Landmark Designation	\$500.00
Chapter 31: Appointed Officials		
31.260(C)	Submission Fee - Vital Records	\$10.00 per document
Chapter 32: Municipal Departments		
32.300	Finger Printing Services - Resident	\$15.00
32.300	Finger Printing Services - Non-Resident	\$20.00
Chapter 35: Municipal Funds		
35.100(C)	Copy Charge - 8 1/2 x 11 or 8 1/2 x 14, Black and White, First 50 pages	No Charge
35.100(C)	Copy Charge - 8 1/2 x 11 or 8 1/2 x 14, Black and White, Additional 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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
35.100(C)	Certified Vital Records - Death	\$14.00 - First Copy \$6.00 - Each Additional
Chapter 37: Gift Ban, Prohibited Political Activities, and Ethics		
37.006(C)(3)	Lobbyist Registration Fee	\$25.00
Chapter 50: Water and Water Works		
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	\$1.840 Base Rate \$.423 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	\$2.024 Base Rate \$.465 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	\$2.116 Base Rate \$.486 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for All Public, Educational, and Eleemosynary Institutions	\$1.840
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for all Multi-Family Residential Customers	\$1.840 Base Rate \$.423 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Commercial Customers	\$2.024 Base Rate \$.465 Meters & Billing

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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	\$2.116 Base Rate \$.486 Meters & Billing
50.600	Lab Analysis Fee	\$15.00
50.999(C)	Water Turn On/Turn Off Fee	\$50.00 per site visit
Chapter 51: Sewers and Sewage Disposal		
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
Chapter 52: Cable Television Franchises		
52.201(B)	Cable Television Franchise License Application Fee	\$1,000.00
Chapter 53: Construction of Utility Facilities in the Public Rights-of-Way		
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
Chapter 71: Automated Traffic Law Violations		
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
71.370	Vehicle Impoundment Administrative Charge and Penalty	\$500.00
Chapter 72: Parking Regulations		
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
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)(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%

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
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
General Penalties		
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
Chapter 73: Parking Meter Regulations		
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
Parking Meter Regulation Penalties		
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
73.999	10 or More Citations	\$120.00
73.999	Late Fee Upon Adjudication per Citation	\$20.00
Chapter 74: Motor Vehicle Licenses		
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
74.015(F)	Late Penalty Fee - Annual License	\$10.00
74.999	Motor Vehicle License Violation	\$50.00
74.999	Late Fee Upon Adjudication per Citation	\$20.00

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
Chapter 78: Valet Parking		
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
Chapter 90: Dogs, Cats, and Other Animals		
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
Chapter 91: Fire Prevention Code		
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
Chapter 93: Streets and Sidewalks		
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
Chapter 94: Trees & Shrubs		
94.040	Parkway Tree Removal Permit Fee	\$400.00
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

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GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
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
Chapter 95: Nuisances		
95.999(E)(2)	Administrative Fee	25% of the cost of abatement
Chapter 96: Garbage, Refuse and Litter		
96.106(A)	Residential Franchise License Fee - Annual	\$1,500.00
96.106(C)	Other Scavenger License Fee - Annual	\$500.00
Chapter 97: Municipal Taxation		
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
Chapter 99: Commercial Filming		
99.070(A)(1)	Commercial Filming Permit Administrative and Processing Fee	\$50.00
99.070(A)(2)	Major Commercial Filming Permit Fee	\$200.00
Chapter 101-1: Ambulance Transport Fees		
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
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

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GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
Chapter 102: Landscape & Lawn Care Professionals		
102.001(B)	License Fee - Annual - on or before March 31	\$100.00
	License Fee - Annual - on or after April 1	\$125.00
Chapter 106: Annual Business Registration		
106.005	License Fee - Annual	\$35.00
Chapter 109: General Contractors		
109.020	License Fee - Annual	\$100.00
Chapter 111: Taxicabs and Public Limousines		
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
Chapter 112: Auctions and Auctioneers		
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
Chapter 115: Food and Drink Sales		
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
Chapter 118: Amusement and Places of Entertainment		
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

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GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
Chapter 119: Alcoholic Beverages		
119.305(O)	Class T License - Annual	\$2,500.00
119.310(A)(18)	Administrative Application Fee	\$200.00
119.310(B)(3)	Late Renewal Application Fee	\$250.00
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	\$25.00
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
119.320(A)(4)	Class PD License - Annual	\$250.00
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	\$1,240.00
119.320(A)(4)	Alcoholic Liquor Tasting License	\$0.00
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
Chapter 121: Electrical Contractors		
121.015	Registration Fee - Annual	\$50.00
Chapter 124: Vending Machines & Other Automatic Devices		
124.010(A)	Cigarette Vending Machine License - Annual	\$500.00

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Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
Chapter 125 Cigarette, Cigars, Tobacco		
125.005	Retail Sale of Cigarette, Cigars, Tobacco License - Annual	\$500.00
Chapter 126: Vendors, Itinerant Merchants, & Peddlers		
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
Chapter 127: Solicitors		
127.010(A)(17)	Solicitor License Application Fee - Individual	\$10.00
127.010(A)(17)	Solicitor License Application Fee - Organization	\$25.00
Chapter 129: Alarm Systems		
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
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

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Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
Chapter 133: Offenses Against Public Morals and Decency		
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
Chapter 134: Handgun Control		
134.004(A)	Handgun Registration Fee - Annual	\$5.00
Chapter 150:		
150.525(D)	Pre-Application Review - Nonrefundable; may be applied to full cost	50% of full plan review cost
Planned Development Application Fees		
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
Payment in Lieu of Parking Spaces		
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
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
Conditional Uses		
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
	Permit Fees for Stormwater, Floodplain or Wetlands Related Development	
	SECTION I. STANDARD REVIEW FEES (Does not include Section II or III of this Permit Fees Section) (5)	
150.1804(A)(4)	INITIAL APPLICATION FEE	\$375.00
	A. NON-CERTIFIED/CERTIFIED AREAS	
	1. SEDIMENT AND EROSION CONTROL ONLY	
150.1804(A)(4)	(a) Single Family Home/Development < 5 ACRES	\$640.00
150.1804(A)(4)	(b) Single Family Home/Development < 5	\$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. PUBLIC ROAD DEVELOPMENTS	
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
	C. CERTIFIED COMMUNITY FLOODPRONE AREA BASE FLOOD DETERMINATION (1)	

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
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	
	SECTION II.ISOLATED WATERS OF LAKE COUNTY DEVELOPMENT (IWLC) (Does not include Section I or III of this Permit Fees Section) (5)	
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 Rww
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
	SECTION III. OTHER FEES	
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
SECTION IV. INSPECTION DEPOSITS		
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
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
150.1804(A)(4)	2. MAJOR VIOLATION	40% of inspection

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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)	
Chapter 150 Fees		
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
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
Subdivision Fees		
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
Chapter 154: Registration and Safety Requirements for Certain Residential Rental Property		
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
Chapter 160: Impact Fees		
160.301(B)	Schedule of Development Impact Fees	
Unit Type	Library, Dist. 109, Dist. 112, Dist. 113, Park	
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
Chapter 170: Building Code		
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%

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
170.059(E)	Fines for Violation of Residential In-fill Construction Ordinance	\$500.00 - \$750.00
Chapter 171: Plumbing Code		
171.055	Deposit/Letter of Credit - Each Sewer or Water Tap Installation Permit	\$500.00
171.225(A)	Plumbing Permit - Base Fee	\$75.00
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
Chapter 172: Electrical Code		
172.035 (A)	Electrical Permit Fee	\$75.00
172.035 (B)	Wiring Openings (fee based upon # of openings)	\$.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

2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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
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
Chapter 173: Location of Fences & Flagpoles		
173.020	Fence Permit Fee	\$75.00
173.030(B)	Chapter 173 Variance Application Filing Fee	\$225.00
Chapter 174: Housing Code		
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
Other		
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

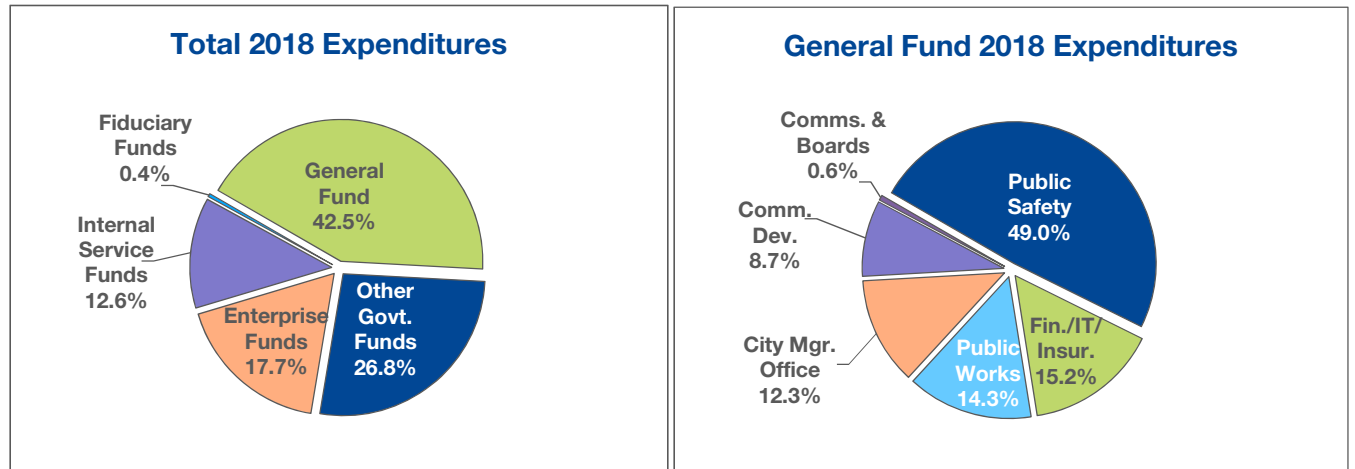
2018 ANNUAL FEE RESOLUTION
GREEN-HIGHLIGHTED FEES ARE 2018 CHANGES



Corresponding Section of the "Highland Park Code of 1968", as Amended	Fee Description	FY2018 Amount of Fee
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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
City Manager's Office ¹	3,985,700	4,680,900	4,610,900	4,728,800	117,900	2.6%
Finance/IT/Insurance	4,823,700	5,842,800	5,795,900	5,851,300	55,400	1.0%
Police Department	10,368,200	11,160,900	10,948,900	11,551,700	602,800	5.5%
Fire Department	6,921,100	7,196,600	7,195,900	7,320,400	124,500	1.7%
Community Development ¹	2,832,400	3,330,600	3,275,900	3,335,000	59,100	1.8%
Public Works Department ¹	7,138,900	5,698,300	5,594,600	5,518,400	(76,200)	-1.4%
Commissions and Boards	186,700	234,300	205,900	221,100	15,200	7.4%
GENERAL FUND	36,256,700	38,144,400	37,628,000	38,526,700	898,700	2.4%
Multi-Modal Transp.	4,289,000	4,493,000	4,418,300	4,460,900	42,600	1.0%
Motor Fuel Tax	850,000	815,000	815,000	970,400	155,400	19.1%
Enhanced 911	370,000	382,100	382,100	383,100	1,000	0.3%
Public Safety Pension	5,233,000	5,763,900	5,763,900	6,270,000	506,100	8.8%
Environ. Sustainability	183,100	143,000	76,400	115,000	38,600	50.5%
Debt Service	3,071,700	3,082,800	3,083,300	2,022,300	(1,061,000)	-34.4%
Highland Park Theatre	16,500	24,000	12,000		(12,000)	-100.0%
Streets & Other Capital	4,608,000	5,425,500	5,181,200	9,425,000	4,243,800	81.9%
Tax Increment Financing	28,500	120,000	30,000	590,000	560,000	1866.7%
OTHER GOVT. FUNDS	18,649,900	20,249,200	19,762,000	24,236,700	4,474,500	22.6%
Water	10,267,700	12,462,100	11,841,500	9,585,900	(2,255,600)	-19.0%
Sewer	4,260,500	5,931,400	5,916,000	5,668,700	(247,300)	-4.2%
Parking	1,276,700	925,800	782,400	811,700	29,300	3.7%
ENTERPRISE FUNDS	15,804,800	19,319,300	18,539,900	16,066,300	(2,473,600)	-13.3%
Equipment Maint/Replace	3,569,600	4,011,100	3,862,500	5,685,100	1,822,600	47.2%
Insurance	5,153,500	5,346,100	5,168,800	5,716,900	548,100	10.6%
INTERNAL SVC FUNDS	8,723,100	9,357,100	9,031,400	11,402,000	2,370,700	26.2%
Housing Trust	322,300	600,600	569,800	333,400	(236,400)	-41.5%
FIDUCIARY FUNDS	322,300	600,600	569,800	333,400	(236,400)	-41.5%
GRAND TOTALS	79,756,800	87,670,600	85,531,100	90,565,000	5,033,900	5.9%

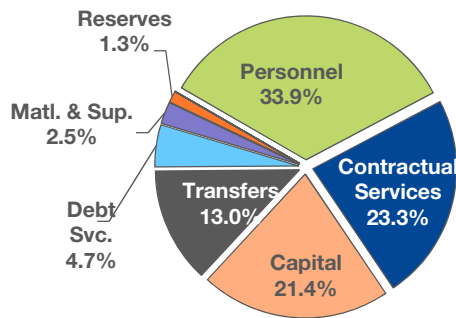
Note: 1. Excludes Commissions/Boards, which are totalled separately. See Dept. sections for review of variances. See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

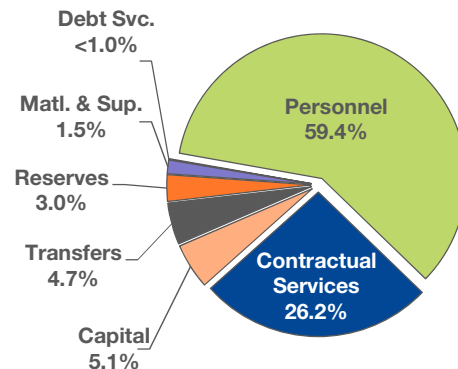
EXPENDITURES FOR 2018



Total 2018 Expenditures



General Fund 2018 Expenditures



	Personnel Expend.	Contract Services	Materials & Supplies	Capital Outlay	Debt Service	Transfers	Reserves	Total 2018 Budget
City Manager's Office ¹	2,118,900	2,431,000	79,000					4,728,800
Finance/IT/Insurance	961,700	1,788,500	117,300		49,100	1,795,500	1,139,200	5,851,300
Police Department	8,663,300	2,530,200	128,800	229,300				11,551,700
Fire Department	6,410,500	748,900	100,000	61,000				7,320,400
Community Development ¹	2,722,200	569,700	43,100					3,335,000
Public Works Department ¹	2,024,000	1,804,700	104,600	1,585,000				5,518,400
Commissions and Boards		212,500	8,700					221,100
GENERAL FUND	22,900,700	10,085,500	581,300	1,975,300	49,100	1,795,500	1,139,200	38,526,700
Multi-Modal Transp.	2,542,600	1,344,100	354,200	220,000				4,460,900
Motor Fuel Tax						970,400		970,400
Enhanced 911		33,100				350,000		383,100
Public Safety Pension						6,270,000		6,270,000
Environ. Sustainability	25,100	89,800	200					115,000
Debt Service					1,022,300			2,022,300
Highland Park Theatre		-						-
Streets & Other Capital				9,425,000				9,425,000
Tax Increment Financing		590,000						590,000
OTHER GOVT. FUNDS	2,567,600	2,056,900	354,400	9,645,000	1,022,300	8,590,400	-	24,236,700
Water	2,370,600	1,274,100	403,100	1,550,000	2,716,200	1,272,000		9,585,900
Sewer	1,211,100	601,900	89,100	3,270,000	496,700			5,668,700
Parking	348,800	269,300	24,700	70,000		99,000		811,700
ENTERPRISE FUNDS	3,930,400	2,145,200	516,800	4,890,000	3,212,800	1,371,000	-	16,066,300
Equipment Maint/Replace	1,306,600	809,800	766,500	2,802,200				5,685,100
Insurance		5,681,400	10,600	25,000				5,716,900
INTERNAL SVC FUNDS	1,306,600	6,491,200	777,000	2,827,200	-	-	-	11,402,000
Housing Trust	35,900	297,500						333,400
FIDUCIARY FUNDS	35,900	297,500	-	-	-	-	-	333,400
GRAND TOTALS	30,741,200	21,076,400	2,229,600	19,337,500	4,284,200	11,756,900	1,139,200	90,565,000

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



2018 Budget

Fund	Estimate 1/1/2018	Operating Revenue	Operating Expenditure	Debt/Capital/Transfers Revenue	Debt/Capital/Transfers Expenditure	Budget 12/31/2018	% Budget	% Target
General	16,064,200	37,275,500	(33,567,500)		(4,959,100)	14,813,100	44%	35%
Multi-Modal Transp.	597,100	4,644,400	(4,240,900)		(220,000)	780,700	18%	10%
Motor Fuel Tax	380,300			750,400	(970,400)	160,300	n/a	0%
Enhanced 911	396,500	385,000	(33,100)		(350,000)	398,500	104%	10%
Public Safety Pension	-			6,270,000	(6,270,000)	-	n/a	0%
Environmental Sustain.	279,600	145,000	(115,000)			309,600	269%	10%
Debt Service	2,067,300			1,041,200	(2,022,300)	1,086,100	54%	15%
Street Improvements	4,500			9,517,100	(9,425,000)	96,600	1%	0%
HP Theatre	(73,200)					(73,200)	n/a	10%
TIF Fund	1,419,300	214,300	(590,000)			1,043,600	177%	0%
Water	4,598,800	8,567,400	(4,047,700)		(5,538,200)	3,580,300	88%	25%
Sewer	2,460,000	4,936,400	(1,902,000)		(3,766,700)	1,727,700	91%	15%
Parking	614,000	791,800	(642,700)		(169,000)	594,100	92%	15%
Equipment	3,429,200	4,931,300	(2,882,900)		(2,802,200)	2,675,400	93%	50%
Insurance	3,633,600	5,318,200	(5,691,900)		(25,000)	3,234,900	57%	10%
Housing Trust Fund	839,700	432,500	(333,400)			938,900	282%	150%
GRAND TOTALS	36,710,900	67,641,900	(54,047,200)	17,578,700	(36,517,900)	31,366,400		

2017 Estimate

Fund	Actual 1/1/2017	Operating Revenue	Operating Expenditure	Debt/Capital/Transfers Revenue	Debt/Capital/Transfers Expenditure	Estimate 12/31/2017	% Estmt.	% Target
General	18,047,000	35,645,200	(32,833,500)		(4,794,500)	16,064,200	49%	35%
Multi-Modal Transp.	700,600	4,314,800	(4,215,300)		(203,000)	597,100	14%	10%
Motor Fuel Tax	444,900			750,400	(815,000)	380,300	n/a	0%
Enhanced 911	393,600	385,000	(32,100)		(350,000)	396,500	104%	10%
Public Safety Pension	-			5,763,900	(5,763,900)	-	n/a	0%
Environmental Sustain.	206,400	149,600	(76,400)			279,600	366%	10%
Debt Service	2,128,500			3,022,000	(3,083,300)	2,067,300	67%	15%
Street Improvements	2,492,400			2,693,200	(5,181,200)	4,500	0%	0%
HP Theatre	(61,200)		(12,000)			(73,200)	-610%	10%
TIF Fund	1,235,000	214,300	(30,000)			1,419,300	4731%	0%
Water	4,232,600	8,170,900	(3,985,900)	4,036,800	(7,855,600)	4,598,800	115%	25%
Sewer	3,815,500	4,560,600	(1,873,400)		(4,042,700)	2,460,000	131%	15%
Parking	685,400	711,000	(598,400)		(184,000)	614,000	103%	15%
Equipment	3,418,300	3,873,400	(2,787,300)		(1,075,200)	3,429,200	123%	50%
Insurance	3,506,400	5,296,000	(5,128,900)		(40,000)	3,633,600	71%	10%
Housing Trust Fund	883,700	525,900	(569,800)			839,700	147%	150%
GRAND TOTALS	42,129,000	63,846,800	(52,142,800)	16,266,300	(33,388,300)	36,710,900		

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

SOURCES & USES OF FUNDS



2018 BUDGET	Operating	Revolving & Reserves	Debt	Capital	Total	% to Total
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Sources:

Sales Tax	12,838,300			453,700	13,292,000	15.6%
Property Taxes	5,365,000	6,270,000	954,800	637,900	13,227,700	15.5%
State Income Tax	2,976,500				2,976,500	3.5%
Utility Tax	4,156,200				4,156,200	4.9%
R.E. Transfer Tax	2,126,000				2,126,000	2.5%
Motor Fuel Taxes		750,400			750,400	0.9%
Other Taxes	2,126,000	150,000			2,276,000	2.7%
Water Sales	8,326,900				8,326,900	9.8%
Bond Proceeds				6,900,000	6,900,000	8.1%
Sewer Charges	4,688,800				4,688,800	5.5%
Parking Receipts	791,800				791,800	0.9%
HPCC Fees						0.0%
Grant Revenue	31,700			747,000	778,700	0.9%
Transit Revenues	1,342,000				1,342,000	1.6%
Vehicle Licenses	1,071,700				1,071,700	1.3%
Misc. Serv./Other	10,369,200	4,158,800	86,300	28,100	14,642,400	17.2%
Transfers	7,123,000			750,400	7,873,400	9.2%
Total	63,609,500	11,348,400	1,127,500	9,545,200	85,220,500	100.5%

Uses:

Personnel	29,398,700	1,342,500			30,741,200	33.9%
Contractual Services	19,969,000	1,107,300			21,076,400	23.3%
Materials and Supplies	1,463,100	766,500			2,229,600	2.5%
Capital Outlay		2,802,200		16,535,300	19,337,500	21.4%
Transfers	4,516,500	7,240,400			11,756,900	13.0%
Reserves	1,139,200				1,139,200	1.3%
Debt Service			4,284,200		4,284,200	4.7%
Total	56,486,600	13,258,900	4,284,200	16,535,300	90,565,000	100.0%

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

SOURCES & USES OF FUNDS



LAST 5 YEARS BUDGET	2014	2015	2016	2017	2018
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Sources:

Sales Tax	12,741,700	12,412,800	13,682,000	13,105,900	13,292,000
Property Taxes	12,346,100	13,230,700	12,279,100	12,652,800	13,227,700
State Income Tax	2,629,000	2,897,300	3,192,500	3,192,500	2,976,500
Utility Tax	5,198,500	4,332,900	4,602,600	4,195,000	4,156,200
R.E. Transfer Tax	1,650,000	1,843,800	1,705,100	2,062,700	2,126,000
Motor Fuel Taxes	720,000	757,800	750,400	750,400	750,400
Other Taxes	2,561,200	1,977,100	1,855,100	2,212,700	2,276,000
Water Sales	7,100,000	7,782,500	7,426,200	7,930,400	8,326,900
Bond Proceeds	9,500,000	10,469,800	9,770,000	3,440,400	6,900,000
Sewer Charges	3,144,300	4,558,700	4,150,700	4,463,000	4,688,800
Parking Receipts	740,900	110,000	874,200	770,600	791,800
HPCC Fees	2,586,900	871,100			
Grant Revenue	355,400		416,600	781,500	778,700
Transit Revenues	1,447,000	1,342,000	1,400,000	1,400,000	1,342,000
Vehicle Licenses	927,000	896,900	927,000	1,071,700	1,071,700
Misc. Serv./Other	12,989,400	13,793,500	12,631,600	18,309,700	14,642,400
Transfers	7,152,400	6,371,300	6,361,600	6,762,700	7,873,400
Total	83,818,100	83,648,100	82,024,700	83,102,000	85,220,500

Uses:

Personnel	30,879,800	29,864,000	29,558,600	30,206,900	30,741,200
Contractual Services	21,969,400	21,547,900	20,475,200	20,792,300	21,076,400
Supplies	3,050,200	2,613,500	2,383,700	2,315,100	2,229,600
Capital Outlay	25,628,600	21,308,200	20,868,200	17,180,000	19,337,500
Transfers	7,923,600	8,067,500	9,560,800	10,140,100	11,756,900
Reserves	400,000	545,500	710,700	1,101,000	1,139,200
Debt Service	6,532,200	19,834,300	5,506,900	5,935,300	4,284,200
Total	96,383,800	103,780,900	89,064,000	87,670,600	90,565,000

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.

	2007 ¹	2008	2009	2010	2011	2012	2013	2014	2015	2016
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Fire Protection

Emergency responses	1,764	4,673	4,542	4,480	4,777	4,832	4,657	5,220	4,859	5,146
Fires extinguished	29	34	25	31	47	46	43	28	31	18

Public Works

Asphalt placed (sq. yards)	2,608	1,963	3,438	7,608	3,033	2,035	2,154	3,120	3,644	3,450
Crack sealing (street miles)	7	5	-	7	3	3	3	5	4	4
Street-sweeping (hours) ²	1,650	2,109	1,802	-	39	79	57	93	312	36
No. of main breaks repaired	39	64	59	102	92	101	104	106	44	49

Police Protection

Parking violations	8,403	12,643	12,173	11,032	7,992	8,730	8,060	6,673	6,502	6,082
Number of arrests	509	1,139	1,470	1,189	1,456	1,648	1,696	1,611	1,424	1,200
Number of traffic citations ⁵	2,589	9,442	5,430	4,348	3,980	4,725	4,626	3,439	2,837	2,317

Community Development

Number of Permits Issued	2,940	4,410	3,337	3,377	3,839	4,116	4,216	4,474	4,175	4,823
Number of Inspections ⁶	-	-	-	-	8,645	10,944	11,107	10,306	11,520	12,600

Finance

Number of water bills	25,973	41,267	41,634	41,788	42,244	42,248	42,324	42,320	42,424	42,380
Number of vendor checks	5,087	6,809	6,256	7,229	6,000	5,741	5,578	5,873	5,724	5,895

Municipal Water System

Number of customers	10,254	10,300	10,300	10,300	10,434	10,436	10,445	10,443	10,422	10,422
Avg. daily consumption (gal) ³	11.9M	9.6M	9.2M	9.8M	9.6M	9.0M	8.6M	7.9M	7.7M	8.6M
Plant capacity /day (gal) ³	21M	21M	21M	21M	21M	21M	21M	21M	30M	30M
Miles of water mains (approx)	168	168	168	168	168	168	168	168	172	171
No. of fire hydrants (approx)	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,700	1,773

Notes:

(1) - Eight months ended December 31, 2007

(2) - Beginning in 2010, street sweeping provided by contractor

(3) - M = One million

(4) - Data Source is U.S. Census Bureau and City records

(5) - 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.

(6) - Number of Inspections data not available for years prior to 2011

PERSONNEL SUMMARY



PERSONNEL OVERVIEW

The City of Highland Park endeavors to attract, hire and retain professional, high quality staff to provide exemplary service to residents and visitors and enact the mission and goals 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 on-going 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 2018 budget reflects 277.9 full-time equivalent employees, an increase of 0.5 over the 277.4 full-time equivalent employees in the 2017 budget. This change reflects an addition of one part-time position and adjustment in hours to other part-time positions.



COLLECTIVE BARGAINING

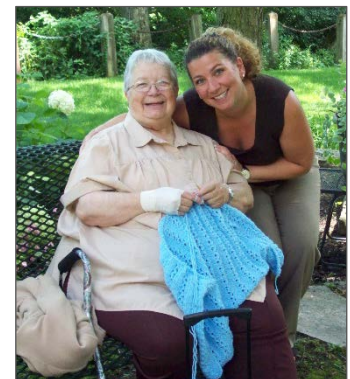
The City has four collective bargaining units representing more than 50% of all full-time City employees. Employees represented include Police Officers by the Illinois Council of Police, Police Sergeants by Teamsters Local 700, Firefighters and Fire Lieutenants by the International Association of Fire 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

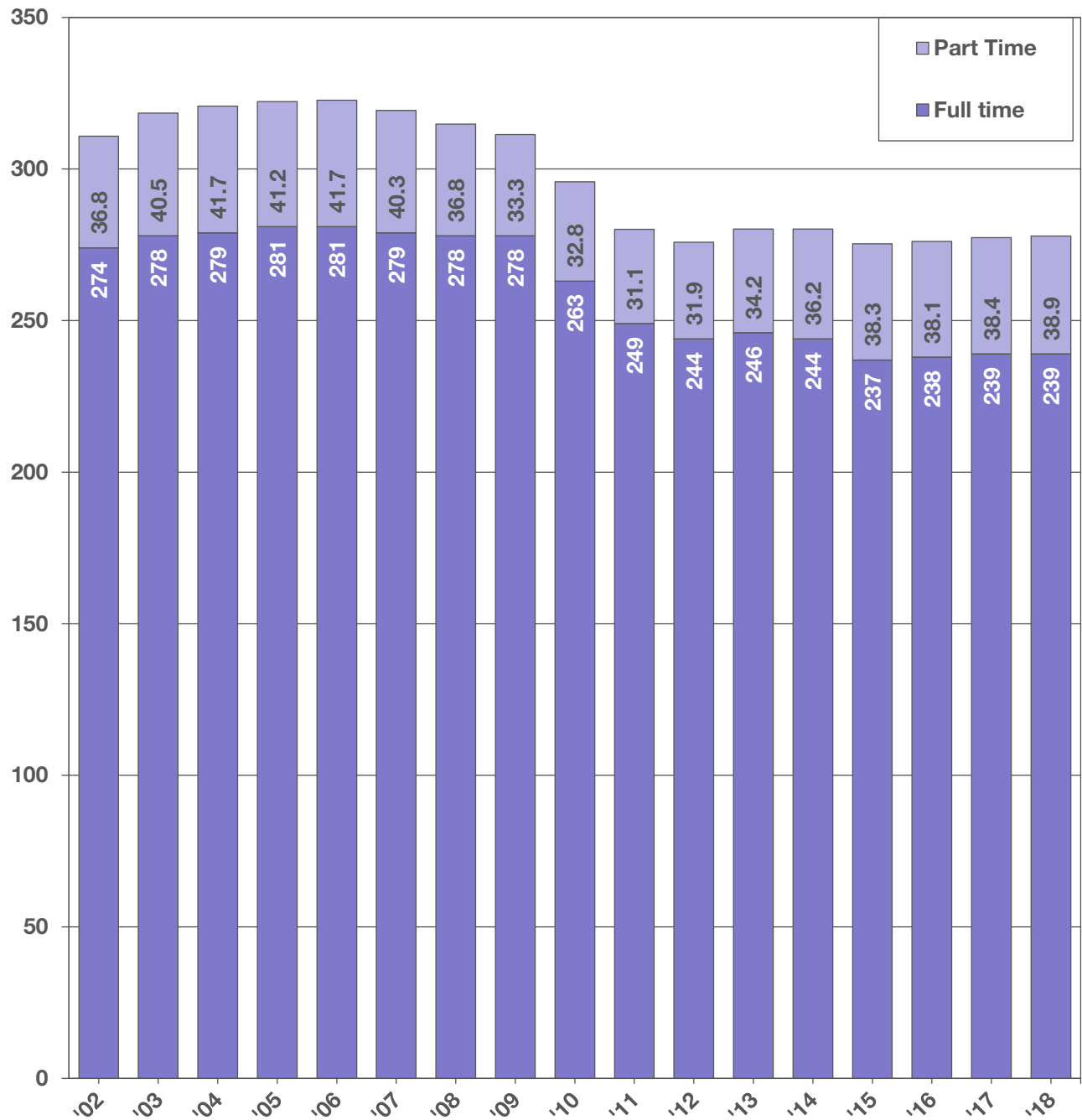
The City invests in its employees in order to help them attain certifications and licenses. In order to provide exceptional service, employees receive on-going training and professional development. This provides for a well-rounded workforce able to move the City forward along with developing the next 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	
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
	20.8	13.3	77.8	52.0	27.3	86.6	277.9	FTE
2017	15	13	69	52	22	68	239	Full-time
	5.8	0.3	8.8	0.0	5.3	18.1	38.4	Part-time
	20.8	13.3	77.8	52.0	27.3	86.1	277.4	FTE
2016	15	12	69	54	20	68	238	Full-time
	5.7	1.0	8.2	0.7	4.6	17.9	38.1	Part-time
	20.7	13.0	77.2	54.7	24.6	85.9	276.1	FTE
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
	20.7	13.3	77.2	54.7	22.6	86.9	275.3	FTE
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
	20.4	13.3	84.2	54.7	22.1	85.5	280.2	FTE
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
	20.4	13.3	84.2	54.7	21.1	86.5	280.2	FTE
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
	20.1	13.3	81.7	53.5	20.8	86.5	275.9	FTE
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
	23.3	13.3	80.7	54.0	20.8	88.0	280.1	FTE
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
	23.3	13.5	86.7	56.0	23.8	92.5	295.8	FTE
2009	19	13	82	58	26	80	278	Full-time
	5.3	0.5	6.7	0.0	2.8	18.0	33.3	Part-time
	24.3	13.5	88.7	58.0	28.8	98.0	311.3	FTE

BUDGETED FULL-TIME POSITIONS

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Department	Position	2017	2018
City Manager's Office	City Manager	1	1
	Assistant City Manager	1	1
	Deputy City Clerk	1	1
	Human Resources Manager	1	1
	Human Resources Generalist	1	1
	Assistant to the City Manager	1	1
	Human Resources Assistant	1	1
	Business Development Manager	1	1
	Executive Assistant	1	1
	Secretary	3	2
	Administrative Clerk	-	1
	Manager of Youth and Senior Services	1	1
	Youth and Senior Services Program Coordinator	1	1
	Social Services Coordinator	1	1
	Total	15	15
Finance Department	Finance Director	1	1
	Deputy Finance Director	1	1
	Manager of Information Systems	1	1
	Systems Analyst	1	1
	Network/Systems Engineer	1	1
	Accounting Supervisor	1	1
	Financial Analyst	1	1
	Administrative Finance Clerk	4	4
	Senior Administrative Finance Clerk	1	1
	Executive Assistant	1	1
	Total	13	13
Police Department	Chief of Police	1	1
	Deputy Police Chief	1	1
	Police Commander	2	3
	Police Sergeant	9	8
	Police Officer	44	44
	Evidence Technician	1	1
	Records Supervisor	1	1
	Community Service Officer	4	4
	Fleet Mechanic	1	1
	Crime Analyst/Accreditation Manager	1	-
	Management Analyst	-	1
	Executive Assistant	1	1
	Secretary	1	1
	Police Records Clerk	2	2
	Total	69	69

BUDGETED FULL-TIME POSITIONS

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Department	Position	2017	2018
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
	Total	52	52
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
	Electrical Inspector	1	-
	Fire Inspector	2	3
	Executive Assistant	1	1
	Lead Administrative Clerk	1	-
	Permit and Customer Service Supervisor	-	1
	Administrative Clerk	2	-
	Permit and Customer Service Technician	-	2
	Total	22	22
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	2017	2018
Public Works (cont.)	Engineering Inspector	2	2
	Foreman	4	4
	Facilities Technician	2	2
	Facilities Supervisor	1	1
	Lead Water Plant Operator	1	1
	Water Plant Operator	7	7
	Water Plant Mechanic	1	1
	Water Plant Chemist	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
	Total	68	68
Total City	Total Full-time Employees	239	239
	Total Part-time Employees	38.4	38.9
	Total Full-time Equivalents	277.4	277.9

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Pay Grades

Effective January 1, 2018



NON-EXEMPT			
Grade	Minimum	Mid Point	Maximum
3	\$ 11.94	\$ 14.92	\$ 17.91
4	\$ 13.08	\$ 16.34	\$ 19.61
5	\$ 14.36	\$ 17.95	\$ 21.54
6	\$ 15.83	\$ 19.79	\$ 23.75
7	\$ 17.51	\$ 21.88	\$ 26.26
8	\$ 19.42	\$ 24.28	\$ 29.13
9	\$ 21.62	\$ 27.02	\$ 32.43
10	\$ 24.11	\$ 30.14	\$ 36.17
11	\$ 26.95	\$ 33.69	\$ 40.43
12	\$ 30.20	\$ 37.76	\$ 45.31
13	\$ 33.92	\$ 42.40	\$ 50.87

EXEMPT			
Grade	Minimum	Mid Point	Maximum
9	\$ 47,476.00	\$ 56,209.51	\$ 67,451.41
10	\$ 50,149.13	\$ 62,686.42	\$ 75,223.70
11	\$ 56,061.32	\$ 70,076.66	\$ 84,091.99
12	\$ 62,825.40	\$ 78,531.75	\$ 94,238.10
13	\$ 70,546.70	\$ 88,183.37	\$ 105,820.04
14	\$ 79,379.87	\$ 99,224.84	\$ 119,069.81
15	\$ 89,534.76	\$ 111,918.46	\$ 134,302.15
16	\$ 101,202.82	\$ 126,503.52	\$ 151,804.22
17	\$ 115,148.97	\$ 143,936.21	\$ 172,723.45

EXECUTIVE			
Grade	Minimum	Mid Point	Maximum
17	\$ 108,468.68	\$ 144,624.90	\$ 180,781.13
18	\$ 124,225.76	\$ 165,634.35	\$ 207,042.94

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, 2018



NON-EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
7	37070	Records Clerk	\$ 17.51	\$ 21.88	\$ 26.26
8	39070	Administrative Clerk	\$ 19.42	\$ 24.28	\$ 29.13
8	39090	Administrative Finance Clerk	\$ 19.42	\$ 24.28	\$ 29.13
8	39080	Permit and Customer Service Technician	\$ 19.42	\$ 24.28	\$ 29.13
8	28050	Bus Driver	\$ 19.42	\$ 24.28	\$ 29.13
8	49070	Human Resources Assistant	\$ 19.42	\$ 24.28	\$ 29.13
8	40050	Pace Bus Driver	\$ 19.42	\$ 24.28	\$ 29.13
8	39075	Police Records Clerk	\$ 19.42	\$ 24.28	\$ 29.13
8	39030	Secretary	\$ 19.42	\$ 24.28	\$ 29.13
9	45080	Assistant City Forester	\$ 21.62	\$ 27.02	\$ 32.43
9	47090	Community Service Officer	\$ 21.62	\$ 27.02	\$ 32.43
9	53060	Recruit	\$ 21.62	\$ 27.02	\$ 32.43
9	49030	Senior Administrative Finance Clerk	\$ 21.62	\$ 27.02	\$ 32.43
10	65050	Building/Housing Inspector	\$ 24.11	\$ 30.14	\$ 36.17
10	55055	Contract Specialist	\$ 24.11	\$ 30.14	\$ 36.17
10	53045	Crime Analyst/Accreditation Manager	\$ 24.11	\$ 30.14	\$ 36.17
10	65060	Electrical Inspector	\$ 24.11	\$ 30.14	\$ 36.17
10	40060	Evidence Custodian	\$ 24.11	\$ 30.14	\$ 36.17
10	55050	Executive Assistant	\$ 24.11	\$ 30.14	\$ 36.17
10	55010	Facilities Technician	\$ 24.11	\$ 30.14	\$ 36.17
10	65032	Fire Inspector	\$ 24.11	\$ 30.14	\$ 36.17
10	55045	Transit Assistant	\$ 24.11	\$ 30.14	\$ 36.17
11	67060	Lead Administrative Clerk	\$ 26.95	\$ 33.69	\$ 40.43
11	67065	Permit and Customer Service Supervisor	\$ 26.95	\$ 33.69	\$ 40.43
11	65070	Engineering Technician	\$ 26.95	\$ 33.69	\$ 40.43
11	67050	Plan Examiner/Inspector	\$ 26.95	\$ 33.69	\$ 40.43
11	65541	Records Supervisor	\$ 26.95	\$ 33.69	\$ 40.43
12	65544	Engineering Inspector	\$ 30.20	\$ 37.76	\$ 45.31
12	65546	Senior Inspector	\$ 30.20	\$ 37.76	\$ 45.31
12	65547	Facilities Supervisor	\$ 30.20	\$ 37.76	\$ 45.31
12	65560	Foreman	\$ 30.20	\$ 37.76	\$ 45.31
12	65580	Lead Water Plant Operator	\$ 30.20	\$ 37.76	\$ 45.31
12	65570	Public Safety Mechanic	\$ 30.20	\$ 37.76	\$ 45.31
13	65576	Senior Plan Examiner/Inspector	\$ 33.92	\$ 42.40	\$ 50.87
13	70560	City Forester	\$ 33.92	\$ 42.40	\$ 50.87

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Full-Time Positions

Effective January 1, 2018



EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
9	49020	Social Services Coordinator	\$ 47,476.00	\$ 56,209.51	\$ 67,451.41
9	49010	Youth & Senior Services Program Coordinator	\$ 47,476.00	\$ 56,209.51	\$ 67,451.41
10	65450	Accountant	\$ 50,149.13	\$ 62,686.42	\$ 75,223.70
10	57045	Human Resources Generalist	\$ 50,149.13	\$ 62,686.42	\$ 75,223.70
10	57050	Management Analyst	\$ 50,149.13	\$ 62,686.42	\$ 75,223.70
10	49080	Planner	\$ 50,149.13	\$ 62,686.42	\$ 75,223.70
10	57080	Water Plant Chemist	\$ 50,149.13	\$ 62,686.42	\$ 75,223.70
11	49060	Business Development Coordinator	\$ 56,061.32	\$ 70,076.66	\$ 84,091.99
11	75030	Accounting Supervisor	\$ 56,061.32	\$ 70,076.66	\$ 84,091.99
11	75040	Financial Analyst	\$ 56,061.32	\$ 70,076.66	\$ 84,091.99
11	65550	Planner II	\$ 56,061.32	\$ 70,076.66	\$ 84,091.99
12	49060	Business Development Manager	\$ 62,825.40	\$ 78,531.75	\$ 94,238.10
12	55065	Deputy City Clerk	\$ 62,825.40	\$ 78,531.75	\$ 94,238.10
12	69070	Systems Analyst	\$ 62,825.40	\$ 78,531.75	\$ 94,238.10
12	69090	Network/Systems Engineer	\$ 62,825.40	\$ 78,531.75	\$ 94,238.10
12	70550	Transit Coordinator	\$ 62,825.40	\$ 78,531.75	\$ 94,238.10
13	73050	Senior Planner	\$ 70,546.70	\$ 88,183.37	\$ 105,820.04
13	70010	Assistant to the City Manager	\$ 70,546.70	\$ 88,183.37	\$ 105,820.04
13	70050	Assistant to the Director of Public Works	\$ 70,546.70	\$ 88,183.37	\$ 105,820.04
13	73070	Civil Engineer	\$ 70,546.70	\$ 88,183.37	\$ 105,820.04
14	83090	Manager of Youth & Senior Services	\$ 79,379.87	\$ 99,224.84	\$ 119,069.81
14	77085	Assistant Superintendent	\$ 79,379.87	\$ 99,224.84	\$ 119,069.81
14	77090	Water Plant Superintendent	\$ 79,379.87	\$ 99,224.84	\$ 119,069.81
14	70060	Assistant Director of Public Works	\$ 79,379.87	\$ 99,224.84	\$ 119,069.81
15	83040	Building Division Manager	\$ 89,534.76	\$ 111,918.46	\$ 134,302.15
15	77020	Human Resources Manager	\$ 89,534.76	\$ 111,918.46	\$ 134,302.15
15	83010	Manager of Information Systems	\$ 89,534.76	\$ 111,918.46	\$ 134,302.15
16	88010	City Engineer	\$ 101,202.82	\$ 126,503.52	\$ 151,804.22
16	85040	Deputy Director of Community Development	\$ 101,202.82	\$ 126,503.52	\$ 151,804.22
16	83060	Deputy Director of Public Works	\$ 101,202.82	\$ 126,503.52	\$ 151,804.22
16	85030	Deputy Finance Director	\$ 101,202.82	\$ 126,503.52	\$ 151,804.22
16	83020	Fire Department Battalion Chief	\$ 101,202.82	\$ 126,503.52	\$ 151,804.22
16	83030	Police Commander	\$ 101,202.82	\$ 126,503.52	\$ 151,804.22
17	85070	Deputy Fire Chief	\$ 115,148.97	\$ 143,936.21	\$ 172,723.45
17	85050	Deputy Police Chief	\$ 115,148.97	\$ 143,936.21	\$ 172,723.45

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Full-Time Positions

Effective January 1, 2018



EXECUTIVE					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
17	85020	Assistant City Manager	\$ 108,468.68	\$ 144,624.90	\$ 180,781.13
18	89030	Deputy City Manager	\$ 124,225.76	\$ 165,634.35	\$ 207,042.94
18	91050	Director of Community Development	\$ 124,225.76	\$ 165,634.35	\$ 207,042.94
18	95030	Director of Public Works	\$ 124,225.76	\$ 165,634.35	\$ 207,042.94
18	92050	Finance Director	\$ 124,225.76	\$ 165,634.35	\$ 207,042.94
18	89060	Fire Chief	\$ 124,225.76	\$ 165,634.35	\$ 207,042.94
18	89080	Chief of Police	\$ 124,225.76	\$ 165,634.35	\$ 207,042.94

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, 2018



PART TIME					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
03520	03520	City Hall Courier		\$ 10.00	
3	03525	Youth Aide	\$ 11.94	\$ 14.92	\$ 17.91
5	03630	Recycling Worker	\$ 14.36	\$ 17.95	\$ 21.54
5	03590	Undergraduate Intern	\$ 14.36	\$ 17.95	\$ 21.54
5	03530	Youth Worker	\$ 14.36	\$ 17.95	\$ 21.54
6	03250	Clerical Support	\$ 15.83	\$ 19.79	\$ 23.75
6	03575	Records Clerk	\$ 15.83	\$ 19.79	\$ 23.75
7	06260	Administrative Intern	\$ 17.51	\$ 21.88	\$ 26.26
7	05160	Planning Intern	\$ 17.51	\$ 21.88	\$ 26.26
8	05010	Administrative Clerk	\$ 19.42	\$ 24.28	\$ 29.13
8	05090	Administrative Finance Clerk	\$ 19.42	\$ 24.28	\$ 29.13
8	05015	Permit and Customer Service Technician	\$ 19.42	\$ 24.28	\$ 29.13
8	05040	Business Development Assisstant	\$ 19.42	\$ 24.28	\$ 29.13
8	00890 & 05560	Bus Driver	\$ 19.42	\$ 24.28	\$ 29.13
8	06410	Public Access Coordinator	\$ 19.42	\$ 24.28	\$ 29.13
8	05020	Secretary	\$ 19.42	\$ 24.28	\$ 29.13
9	05050	Community Service Officer	\$ 21.62	\$ 27.02	\$ 32.43
9	03620	Forestry Worker	\$ 21.62	\$ 27.02	\$ 32.43
10	03610	Facilities Worker	\$ 24.11	\$ 30.14	\$ 36.17
10	06540	Building/Housing Inspector	\$ 24.11	\$ 30.14	\$ 36.17
10	06535	Plumbing Inspector	\$ 24.11	\$ 30.14	\$ 36.17
11	06550	Housing Planner	\$ 26.95	\$ 33.69	\$ 40.43

TEMPORARY					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
3	01070	Clerical I	\$ 11.94	\$ 14.92	\$ 17.91
5	03150	Clerical II	\$ 14.36	\$ 17.95	\$ 21.54
5	03050	Crossing Guard	\$ 14.36	\$ 17.95	\$ 21.54
5	03580	Intern	\$ 14.36	\$ 17.95	\$ 21.54
5	03570	Public Works Worker	\$ 14.36	\$ 17.95	\$ 21.54
6	02550	Community Policing Aide	\$ 15.83	\$ 19.79	\$ 23.75
7	03575	Clerical III	\$ 17.51	\$ 21.88	\$ 26.26
7	05160	Planning Intern	\$ 17.51	\$ 21.88	\$ 26.26
7	06050	Public Works Worker - CDL	\$ 17.51	\$ 21.88	\$ 26.26
8	05540	Ravinia Bus Driver	\$ 19.42	\$ 24.28	\$ 29.13
9	03615	Clerical IV	\$ 21.62	\$ 27.02	\$ 32.43
9	03620	Public Works Worker - Forestry	\$ 21.62	\$ 27.02	\$ 32.43
9	05550	Ravinia Foreman	\$ 21.62	\$ 27.02	\$ 32.43
10	03610	Public Works Worker - Facilities	\$ 24.11	\$ 30.14	\$ 36.17
10	03710	Building/Housing Inspector	\$ 24.11	\$ 30.14	\$ 36.17
10	03740	Planner	\$ 24.11	\$ 30.14	\$ 36.17
11	03810	Plan Examiner/Inspector	\$ 26.95	\$ 33.69	\$ 40.43
11	03815	Engineering Inspector	\$ 26.95	\$ 33.69	\$ 40.43
13	03910	Senior Planner	\$ 33.92	\$ 42.40	\$ 50.87
03900	03900	Project Specialist	\$ 20.00	\$ 40.00	\$ 60.00

**PERSONNEL OVERVIEW
COMPENSATION PLAN
Collectively Bargained Positions
Effective January 1, 2018**

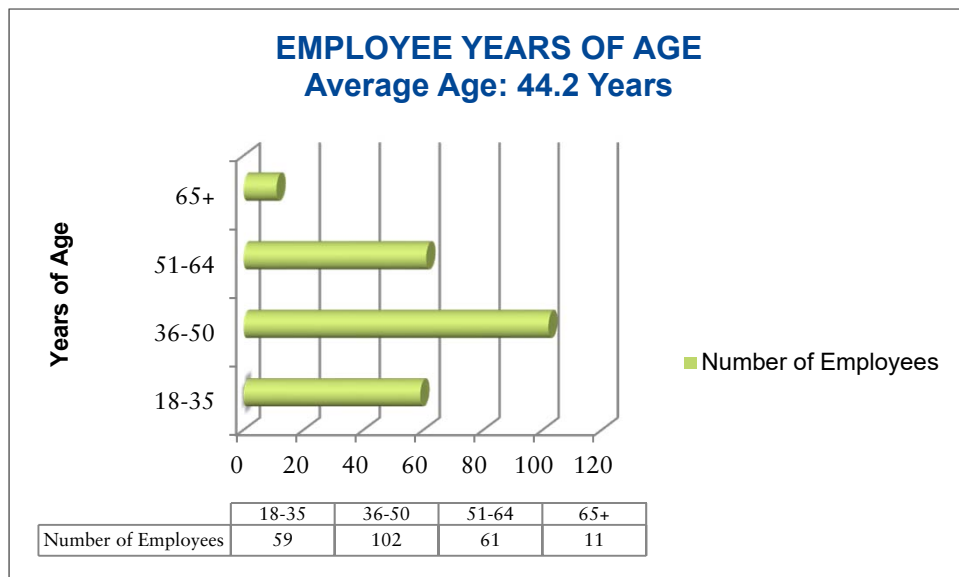
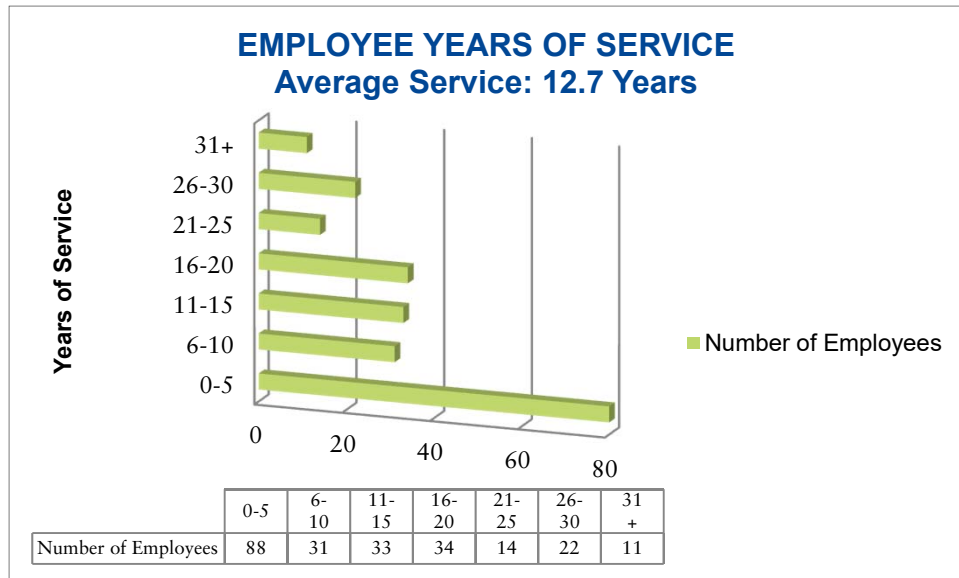


FULL TIME									
Position No.	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
31060	Maintenance Aide	\$ 36,424.13	\$ 37,699.13	\$ 39,582.59	\$ 41,562.37	\$ 43,639.91	\$ 45,822.34	\$ 48,113.94	\$ 50,518.72
49090	Maintenance Worker	\$ 52,724.63	\$ 54,524.93	\$ 57,187.52	\$ 59,981.45	\$ 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	----	\$ 66,650.26	\$ 70,023.64	\$ 73,569.85	\$ 77,293.35	\$ 81,206.54	\$ 85,320.06	\$ 89,637.05
56030	Fire Fighter EMT I	----	\$ 68,060.62	\$ 71,434.42	\$ 74,979.73	\$ 78,704.11	\$ 82,616.87	\$ 86,728.18	\$ 91,047.83
65350	Fire Fighter EMT II	----	\$ 72,142.67	\$ 75,610.41	\$ 79,254.16	\$ 83,084.02	\$ 87,106.25	\$ 91,334.16	\$ 95,772.12
68050	Fire Lieutenant EMT I	----	\$ 79,825.41	\$ 83,793.34	\$ 87,963.98	\$ 92,343.34	\$ 96,946.10	\$ 101,781.58	\$ 106,861.73
74070	Fire Lieutenant EMT II	----	\$ 83,938.11	\$ 88,001.71	\$ 92,272.73	\$ 96,757.80	\$ 101,470.26	\$ 106,421.62	\$ 111,622.61
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									
Position 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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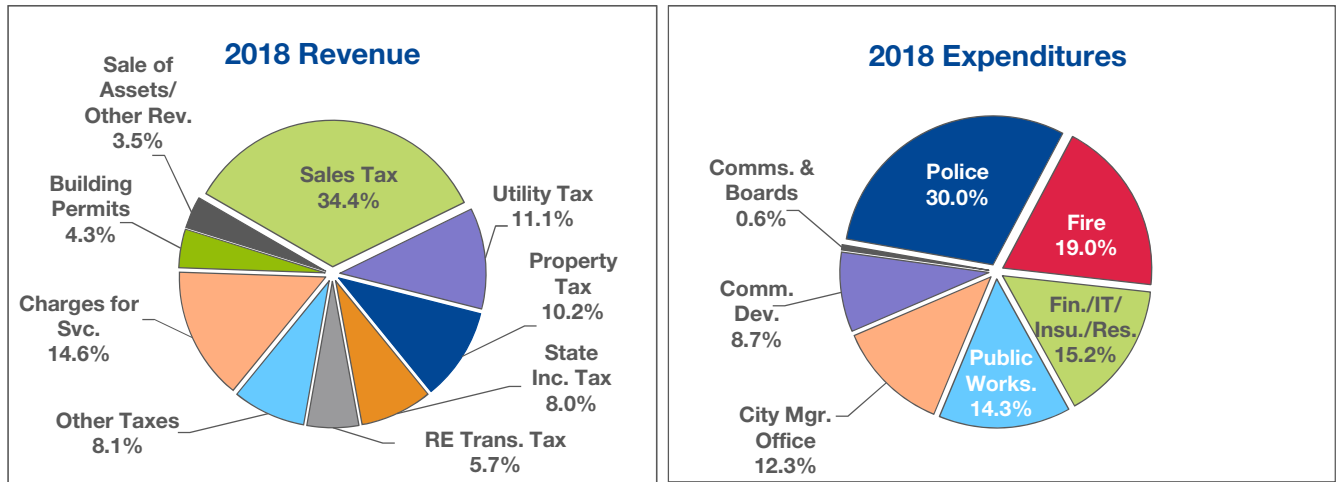
GENERAL FUND BALANCE SUMMARY

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Sales Tax	12,780,000	12,652,200	12,838,300	12,838,300		0.0%
Utility Tax	4,332,900	4,195,000	4,166,200	4,156,200		-0.2%
State Income Tax	2,897,300	3,192,500	2,976,500	2,976,500		0.0%
Property Tax ²	2,375,800	2,101,900	2,101,900	3,797,200	1,695,300	80.7%
Real Estate Transfer Tax	1,843,800	2,062,700	2,126,000	2,126,000		0.0%
Other Taxes	3,048,800	3,024,900	3,015,600	3,015,800	200	0.0%
Charges for Services ³	4,302,000	4,384,400	4,492,700	5,459,300	966,600	21.5%
Permits and Licenses	1,952,900	1,597,000	1,591,900	1,594,700	2,800	0.2%
Sale of Assets/Other Revenue ⁴	1,166,400	6,334,100	2,336,200	1,311,600	(1,024,600)	-43.9%
Total Revenue	34,699,900	39,544,700	35,645,200	37,275,500	1,630,300	4.6%
City Manager's Office ¹	3,985,700	4,680,900	4,610,900	4,728,800	117,900	2.6%
Finance/IT/Insurance/Reserves	4,823,700	5,842,800	5,795,900	5,851,300	55,400	1.0%
Police Department	10,368,200	11,160,900	10,948,900	11,551,700	602,800	5.5%
Fire Department	6,921,100	7,196,600	7,195,900	7,320,400	124,500	1.7%
Community Development ¹	2,832,400	3,330,600	3,275,900	3,335,000	59,100	1.8%
Public Works Department ¹	7,138,900	5,698,300	5,594,600	5,518,400	(76,200)	-1.4%
Commissions and Boards	186,700	234,300	205,900	221,100	15,200	7.4%
Total Expenditures	36,256,700	38,144,400	37,628,000	38,526,700	898,700	2.4%
Net Increase/(Decrease)	(1,556,900)	1,400,300	(1,982,800)	(1,251,100)	731,700	-36.9%
Fund Balance Beg. of Year	19,603,900	18,047,000	18,047,000	16,064,200	(1,982,800)	-11.0%
Fund Balance End of Year	18,047,000	19,447,300	16,064,200	14,813,100	(1,251,100)	-7.8%
Fund Balance % Oper. Exp.	59.2%	58.5%	48.9%	44.1%		
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. Property Tax revenue is higher given reallocation of the property tax levy to properly fund expenditures by fund.
3. The increase in Charges for Services is due to a \$1 million Debt Service Fund strategic drawdown of excess fund balance with transfer to the General Fund to pay for priority 1 capital improvements.
4. The decrease in Sale of Assets is due to the sale of the HP Theatre in Fiscal Year 2017.

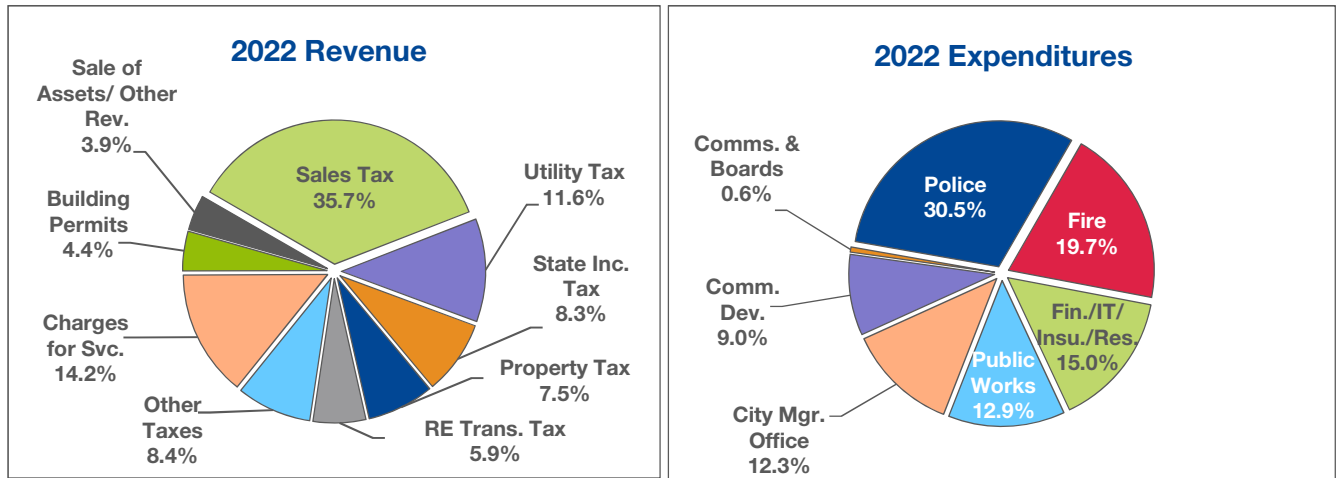
See Glossary of Terms and Funds in the Appendix.

GENERAL FUND

5-YEAR FUND BALANCE ESTIMATE BY DEPARTMENT



As a best practice, the City updates a five-year plan as part of the budget process to project current budget, projected operating revenues/expenditures, and capital improvement program decisions and assumptions on long-term General Fund Balance.



	Total 2018 Budget	Total 2019 Estimate	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Average Annual Growth
Sales Tax	12,838,300	13,197,800	13,567,300	13,947,200	14,337,700	2.8%
Utility Tax	4,156,200	4,272,600	4,392,200	4,515,200	4,641,600	2.8%
State Income Tax	2,976,500	3,059,800	3,145,500	3,233,600	3,324,100	2.8%
Property Tax ²	3,797,200	2,700,017	3,267,512	3,257,111	3,018,511	-3.9%
Real Estate Transfer Tax	2,126,000	2,185,500	2,246,700	2,309,600	2,374,300	2.8%
Other Taxes	3,015,800	3,100,200	3,187,000	3,276,200	3,367,900	2.8%
Charges for Services	5,459,300	4,584,200	4,712,600	4,844,600	5,680,200	2.8%
Permits and Licenses	1,594,700	1,639,400	1,685,300	1,732,500	1,781,000	2.8%
Sale of Assets/Other Revenue	1,311,600	5,308,300	1,496,900	1,538,800	1,581,900	59.6%
Total Revenue	37,275,500	40,047,817	37,701,012	38,654,811	40,107,211	2.0%
City Manager's Office ¹	4,728,800	4,696,400	4,765,000	4,834,700	4,905,500	0.9%
Finance/IT/Insurance/Reserves	5,851,300	5,889,600	5,928,500	5,968,000	6,008,000	0.7%
Police Department	11,551,700	11,883,300	11,983,200	12,161,100	12,205,700	1.4%
Fire Department	7,320,400	7,431,100	7,571,500	7,714,400	7,860,100	1.8%
Community Development ¹	3,335,000	3,395,700	3,457,500	3,520,300	3,584,300	1.8%
Public Works Department ¹	5,518,400	5,819,800	5,805,400	5,067,000	5,169,600	-1.4%
Commissions and Boards	221,100	223,400	225,600	227,900	230,200	1.0%
Total Expenditures	38,526,700	39,339,300	39,736,700	39,493,400	39,963,400	0.9%
Net Increase/(Decrease)	(1,251,100)	708,517	(2,035,688)	(838,589)	143,811	-180.0%
Fund Balance Beg. of Year	16,064,200	14,813,100	15,521,617	13,485,929	12,647,339	-5.6%
Fund Balance End of Year	14,813,100	15,521,617	13,485,929	12,647,339	12,791,150	-3.4%
Fund Balance % Oper. Exp.	44.1%	45.5%	38.9%	35.8%	35.6%	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

Notable Budget Variances:

1. Excludes Commissions/Boards, which are totaled separately.
2. The variance in Property Taxes from 2017 to 2019 is significantly a reallocation between funds.

See Glossary of Terms and Funds in the Appendix.

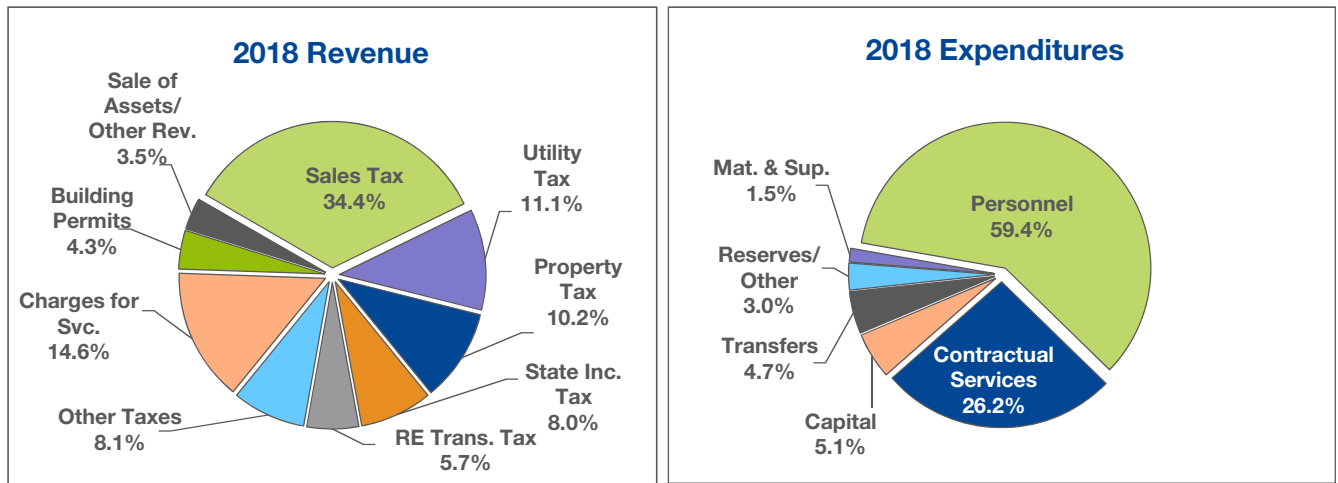
GENERAL FUND

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Sales Tax	12,780,000	12,652,200	12,838,300	12,838,300		0.0%
Utility Tax	4,332,900	4,195,000	4,166,200	4,156,200	(10,000)	-0.2%
State Income Tax	2,897,300	3,192,500	2,976,500	2,976,500		0.0%
Property Tax ²	2,375,800	2,101,900	2,101,900	3,797,200	1,695,300	80.7%
Real Estate Transfer Tax	1,843,800	2,062,700	2,126,000	2,126,000		0.0%
Other Taxes	3,048,800	3,024,900	3,015,600	3,015,800	200	0.0%
Charges for Services ³	4,302,000	4,384,400	4,492,700	5,459,300	966,600	21.5%
Permits and Licenses	1,952,900	1,597,000	1,591,900	1,594,700	2,800	0.2%
Sale of Assets/Other Revenue ⁴	1,166,400	6,334,100	2,336,200	1,311,600	(1,024,600)	-43.9%
Total Revenue	34,699,900	39,544,700	35,645,200	37,275,500	1,630,300	4.6%
Personnel	21,398,300	22,536,600	22,297,700	22,900,700	603,000	2.7%
Contractual Services	8,636,100	10,108,300	9,953,800	10,085,500	131,700	1.3%
Materials and Supplies	457,800	597,800	582,000	581,300	(700)	-0.1%
Capital Expenditures	3,964,100	1,958,300	1,851,200	1,975,300	124,100	6.7%
Debt Service	8,800	46,800	46,800	49,100	2,300	4.9%
Transfers	1,791,800	1,795,500	1,795,500	1,795,500		0.0%
Reserves/Other		1,101,000	1,101,000	1,139,200	38,200	3.5%
Total Expenditures¹	36,256,700	38,144,400	37,628,000	38,526,700	898,700	2.4%
Net Increase/(Decrease)	(1,556,900)	1,400,300	(1,982,800)	(1,251,100)	731,700	-36.9%
Fund Balance Beg. of Year	19,603,900	18,047,000	18,047,000	16,064,200	(1,982,800)	-11.0%
Fund Balance End of Year	18,047,000	19,447,300	16,064,200	14,813,100	(1,251,100)	-7.8%
Fund Balance % Oper. Exp.	59.2%	58.5%	48.9%	44.1%		
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%		

Notable Budget Variances:

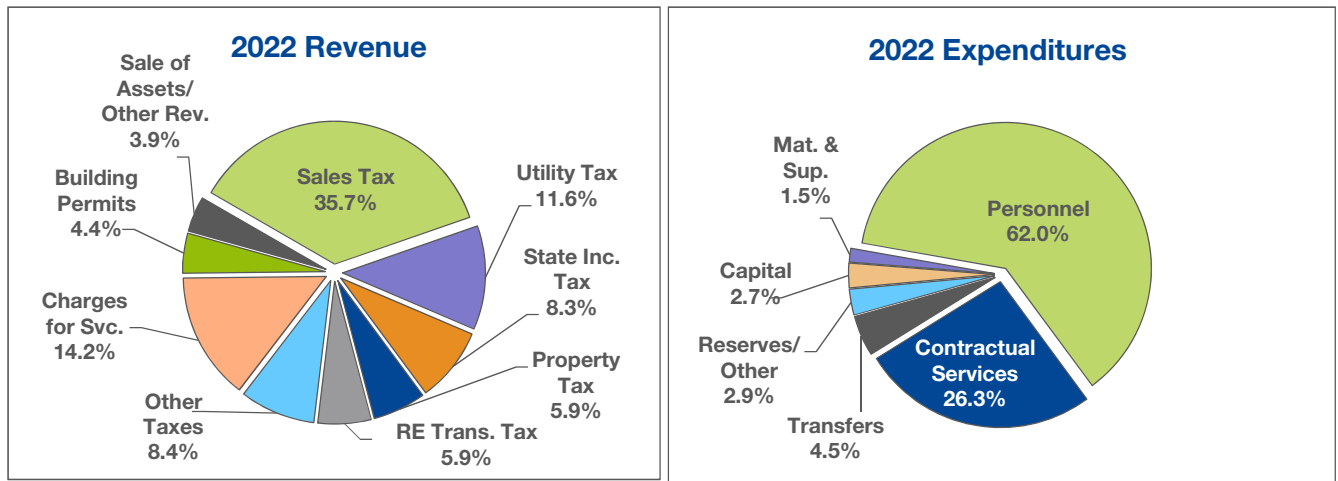
1. Commissions/Boards are included in each expenditure line. See department sections for review of variances.
2. Property Tax revenue is higher given reallocation of the property tax levy to properly fund expenditures by fund.
3. The increase in Charges for Services is due to a \$1 million Debt Service Fund strategic drawdown of excess fund balance with transfer to the General Fund to pay for priority 1 capital improvements.
4. The decrease in Sale of Assets is due to the sale of the HP Theatre in Fiscal Year 2017. See Glossary of Terms and Funds in the Appendix.

GENERAL FUND

5-YEAR FUND BALANCE ESTIMATE BY EXPENDITURE TYPE



As a best practice, the City developed a five-year plan as part of the 2016 Budget process to project current Budget and CIP decisions and assumptions on long-term General Fund Balance. Each year, the 5-year plan will be updated to project new Budget impact on Fund Balance.



	Total 2018 Budget	Total 2019 Estimate	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Average Annual Growth
Sales Tax	12,838,300	13,197,800	13,567,300	13,947,200	14,337,700	2.8%
Utility Tax	4,156,200	4,272,600	4,392,200	4,515,200	4,641,600	2.8%
State Income Tax	2,976,500	3,059,800	3,145,500	3,233,600	3,324,100	2.8%
Property Tax ²	3,797,200	2,700,017	3,267,512	3,257,111	3,018,511	-3.9%
Real Estate Transfer Tax	2,126,000	2,185,500	2,246,700	2,309,600	2,374,300	2.8%
Other Taxes	3,015,800	3,100,200	3,187,000	3,276,200	3,367,900	2.8%
Charges for Services	5,459,300	4,584,200	4,712,600	4,844,600	5,680,200	2.8%
Permits and Licenses	1,594,700	1,639,400	1,685,300	1,732,500	1,781,000	2.8%
Sale of Assets/Other Revenue	1,311,600	5,308,300	1,496,900	1,538,800	1,581,900	59.6%
Total Revenue	37,275,500	40,047,817	37,701,012	38,654,811	40,107,211	2.0%
Personnel	22,900,700	23,358,800	23,826,000	24,302,500	24,788,300	2.0%
Contractual Services	10,085,500	10,186,300	10,288,300	10,391,100	10,495,000	1.0%
Materials and Supplies	581,300	587,300	593,200	599,100	605,000	1.0%
Capital Expenditures	1,975,300	2,223,100	2,045,400	1,216,900	1,091,300	-11.6%
Debt Service	49,100	49,100	49,100	49,100	49,100	0.0%
Transfers	1,795,500	1,795,500	1,795,500	1,795,500	1,795,500	0.0%
Reserves/Other	1,139,200	1,139,200	1,139,200	1,139,200	1,139,200	0.0%
Total Expenditures¹	38,526,700	39,339,300	39,736,700	39,493,400	39,963,400	0.9%
Net Increase/(Decrease)	(1,251,100)	708,517	(2,035,688)	(838,589)	143,811	-180.0%
Fund Balance Beg. of Year	16,064,200	14,813,100	15,521,617	13,485,929	12,647,339	-5.6%
Fund Balance End of Year	14,813,100	15,521,617	13,485,929	12,647,339	12,791,150	-3.4%
Fund Balance % Oper. Exp.	44.1%	45.5%	38.9%	35.8%	35.6%	
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.
 2. The variance in Property Taxes from 2017 to 2019 is significantly a reallocation between funds.
- See Glossary of Terms and Funds in the Appendix.

GENERAL FUND

REVENUE DETAIL



2013 Actual	2014 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
1,787,000	1,695,500	Real Estate Transfer Tax	1,843,800	2,062,700	2,126,000	2,126,000
316,300	337,300	State Replacement Tax	298,800	289,200	321,900	321,900
9,270,100	8,992,400	Sales Tax	9,162,100	8,972,900	9,159,000	9,159,000
3,740,900	3,551,400	Home Rule Sales Tax	3,617,900	3,679,300	3,679,300	3,679,300
2,863,600	2,603,400	Utility Tax	2,365,300	2,247,100	2,316,100	2,316,100
1,174,100	1,195,200	Telecommunications Tax	1,153,400	1,147,900	1,030,100	1,030,100
35,700	37,700	Auto Rental Tax	50,100	43,500	43,500	43,500
2,849,600	3,166,900	State Income Tax	2,897,300	3,192,500	2,976,500	2,976,500
586,800	669,800	State Local Use Tax	725,900	819,800	771,800	771,800
600	1,400	Fire Insurance Tax	600	1,400	1,200	1,400
786,600	799,100	Cable TV Franchise Tax	814,300	800,000	820,000	810,000
2,437,700	2,771,800	Property Tax	2,375,800	2,101,900	2,101,900	3,797,200
193,300	206,600	Hotel/Motel Tax	191,300	181,500	137,700	137,700
974,000	1,001,800	Food/Beverage/Packaged Liquor Tax	959,900	939,500	939,500	939,500
27,016,300	27,030,400	General Taxes	26,456,400	26,479,200	26,424,500	28,110,000
1,334,200	1,760,500	Building Permits	1,480,500	1,175,000	1,191,900	1,175,000
43,200	39,800	Fire Permits	32,700	33,500	26,600	43,000
69,900	55,400	Forestry Permits	92,400	50,000	44,000	44,000
1,447,200	1,855,700	Building Permit Revenue	1,605,500	1,258,500	1,262,500	1,262,000
40,000	33,600	General Contractors	34,400	35,000	29,500	33,000
1,000		Special Events				
11,400	13,000	Dog Licenses	13,200	11,100	12,400	12,400
5,000	3,500	Taxi Cab and Driver Licenses	2,500	2,700	1,100	1,100
5,000	2,000	Scavengers	6,500	2,500	2,500	2,500
19,300	12,700	Restaurant	11,400	14,000	12,000	13,000
14,500	10,500	Cigarette	8,500	11,000	8,500	9,000
135,800	147,100	Liquor	129,900	135,000	133,000	135,000
47,300	48,000	Landscape Licenses	44,900	45,000	43,000	45,000
29,500	28,200	Business Registration	32,400	32,000	30,500	30,500
300	200	Lobbyist Registration Fees	200	200	100	200
-	-	Rental Registration	21,900	20,000	18,700	19,000
59,400	59,500	Miscellaneous	41,600	30,000	38,000	32,000
368,500	358,300	Licenses	347,400	338,500	329,300	332,700
1,067,800	855,100	Fines and Forfeitures	501,800	755,000	647,100	727,600
1,067,800	855,100	Fines and Forfeitures	501,800	755,000	647,100	727,600
3,700	7,000	Sale of Assets	17,700	5,060,000	1,100,000	
67,100	72,400	Rental Income	144,600	123,200	106,900	106,900
48,800	43,800	Wireless/Right of Way Leases	45,100	46,400	46,200	47,500
(636,200)	(3,150,000)	Gain/(Loss) on Investments	-			
1,307,300	762,000	Payment in Lieu of Taxes	822,100	750,000	800,000	800,000
740,400	62,200	Interest Income	187,500	167,500	144,400	144,400
1,531,100	(2,202,500)	Revenue From Use of Money/Property	1,217,000	6,147,100	2,197,500	1,098,800

GENERAL FUND

REVENUE DETAIL



2013 Actual	2014 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
10,800	9,100	City Sponsored Events	17,600	10,000	16,800	12,000
119,600	119,400	Senior Citizens Activities	111,500	125,000	120,000	120,000
10,100	11,800	Youth Center Activities	12,100	12,000	12,000	12,000
13,800	6,300	Public Access Studio	3,700			
53,300	56,100	Vital Statistics	50,400	54,100	56,000	56,000
600	(3,800)	Recycling Bins/Yard Waste Stickers	6,600	100	100	100
129,800	116,700	Alarm & False Alarm Fees	130,700	109,600	118,100	119,500
727,900	780,700	Police Department Services	827,600	715,500	744,300	761,000
463,600	558,600	Ambulance Charges	619,500	525,000	565,000	575,000
33,000	33,100	Fire Department Services	343,300	626,800	633,500	641,200
47,200	48,900	Planning Fees	35,900	30,000	40,600	36,500
9,500	13,700	Public Works Services	26,500	5,000	15,000	5,000
423,000	515,600	Hunt Military Communities Services	509,100	405,600	405,600	400,000
	300,000	Service to E911 Fund	350,000	350,000	350,000	350,000
604,100	1,126,100	Service to Water Fund	1,158,600	1,316,700	1,316,700	1,272,000
	490,200	Service to Debt Fund				1,000,000
99,000	101,600	Service to Parking Fund	99,000	99,000	99,000	99,000
2,745,300	4,284,000	Charges - Current Services	4,302,000	4,384,400	4,492,700	5,459,300
5,100	5,700	Freedom of Information Requests	3,300	4,200	2,400	2,400
114,400	136,300	Miscellaneous Reimbursements	199,900	42,300	144,900	144,900
	(100)	Miscellaneous Revenue				
15,000	25,500	Workers Compensation Reimbursement	20,000	20,000	35,000	20,000
44,000	48,500	Reimbursements - Police	31,900	70,200	44,900	85,600
12,700	9,100	Reimbursements - Fire	1,700	8,400	600	600
123,000	35,200	Government Grants	12,800	36,800	63,900	31,700
700	100	Contributions	100			
314,800	260,200	Miscellaneous	269,700	181,900	291,600	285,200
34,490,900	32,441,200	TOTAL GENERAL FUND	34,699,900	39,544,700	35,645,200	37,275,500

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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 Youth & Senior Services. 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 engage residents. In 2017, the City rolled out an improved website with an aesthetically pleasing and easy-to-navigate layout. 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 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 will upgrade its aging production equipment within City Hall including news cameras and switchboards, to provide high definition, digital video.

CITY MANAGER'S OFFICE BY THE NUMBERS

The City's Senior Center provides cultural, educational, and social services to 1,020 members.

Evaluate the needs of the community

Since 2014, 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, the City Manager's Office coordinated a robust needs assessment of the City's Senior and Youth Services programs and facilities, with the possibility of relocating the programs. The assessment involved extensive community input through public engagement meetings and online surveys. The information will be used by the City to better provide services for the City's youth and senior population through a possible relocation of those services to improved facilities.

CITY MANAGER'S OFFICE BY THE NUMBERS

The City Manager's Office issues social media posts with an average reach of 2,005 Facebook users and 1,543 Twitter followers.

Implement efficiencies

The City will continue to seek and implement operational efficiencies. In 2017, the City Manager's Office improved its license and registration renewal process to reduce the number of renewal mailings distributed. The City continued digitizing records through a joint effort between the City Manager's Office and the Community Development Department. In 2017, the City Manager's Office implemented electronic signature software to decrease the City's carbon footprint by allowing ordinances and resolutions to be signed electronically. In 2018, the City Manager's Office will look for opportunities to expand the use of electronic signatures for various City documents requiring signatures.

Strategic plans for future success

The City takes pride in its visionary and organized approach to planning. Several strategic plans were developed to guide City's initiatives. The City places high value on green initiatives. In 2017, the City Manager's Office coordinated creation of a 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 will evolve to continue serving as the City's sustainability work plan. In 2017, the City Clerk's Office completed a strategic plan providing for a five-year vision to maximize operational efficiency. The City Manager's Office has a Communications Plan which guides the City's outreach efforts and a Business Development Strategic Plan which is a detailed plan for attracting and retaining businesses within the City. By implementing such strategic plans, the City is able to provide efficient, fiscally prudent and progressive public services.

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. In 2017, the City held its annual Resident Fair along with the Library's How-To Fest. The City showed residents how to subscribe to the City's eNews electronic newsletter. The City held its annual Bike Fair, in the St. Johns Metra Parking Lot, which provides a fun family outing to check out unique bikes, ride through a bike rodeo and see the newest offerings from bike vendors. The annual Port Clinton Art Festival brings thousands of visitors to the Central Business District. The City holds Independence Day festivities and an annual holiday tree lighting in Port Clinton Square to celebrate the festive winter season.

The popular Food Truck Thursday event began in 2017 and is held in the Ravinia Business District. The event is coordinated by the City and funded by the Ravinia Business District Special Service Area. Highland Park features an annual Sidewalk Sale, the Festival of Fine Craft, a resident fair, 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

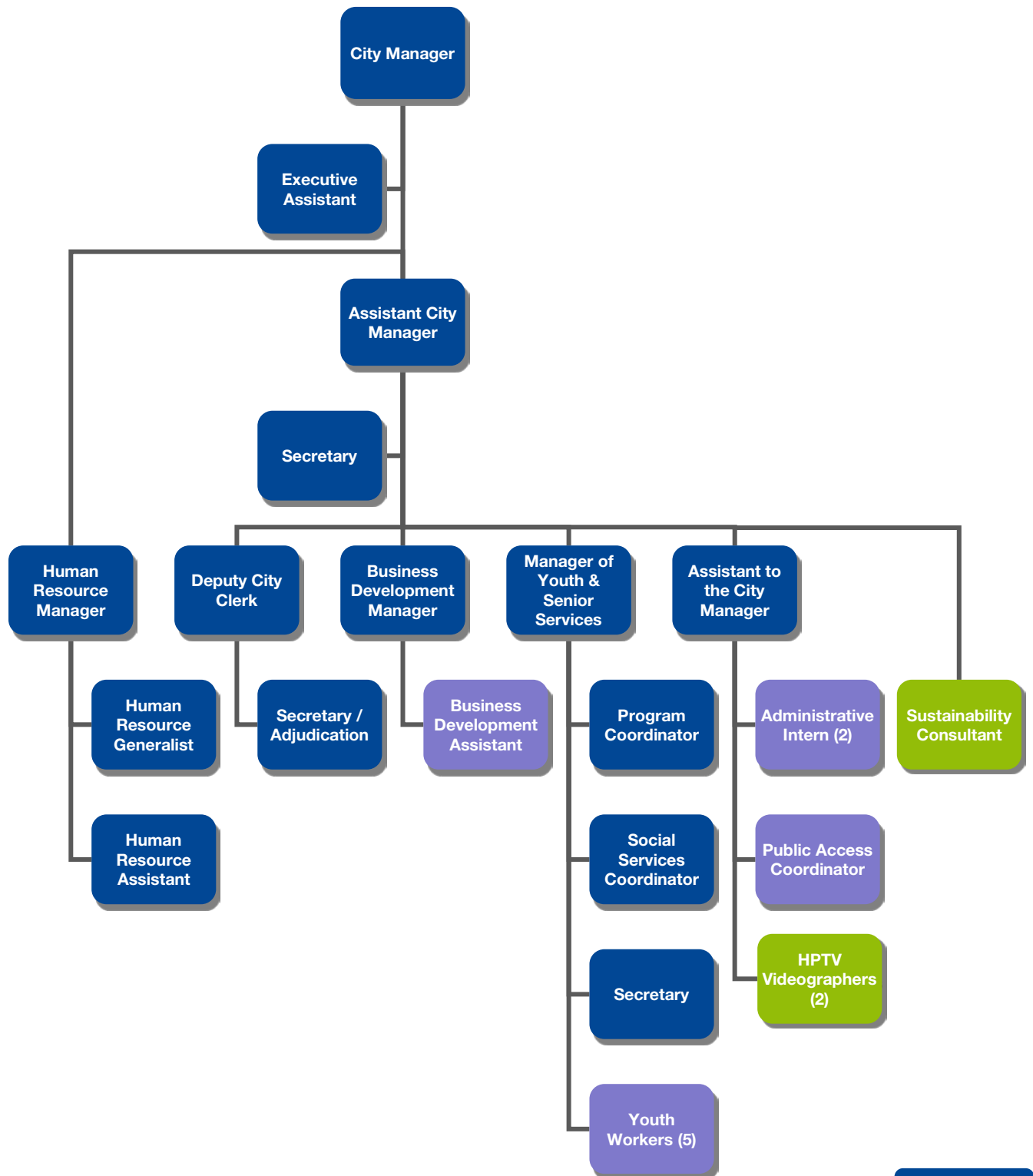
The City Manager's Office partners with sister governments on various City initiatives. In 2017, the City continued to hold quarterly meetings with its Government Partners, including the Park District of Highland Park, North Shore School Districts 112, Township High School District 113, the Highland 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, such as the combined effort to improve Edgewood/Ring Road traffic management.

The City Manager's Office coordinates the Green Alliance, which is a collaboration between government agencies and nonprofit entities within the City, to jointly carry out sustainability and environmentally-beneficial initiatives on a community-wide basis. Given the importance of tackling sustainability efforts on a regional level, the City participates on the Metropolitan Mayors Caucus Environment Committee, at which various environmental initiatives, which impact communities across Chicagoland, are discussed in an effort to regionally solve complex environmental issues.

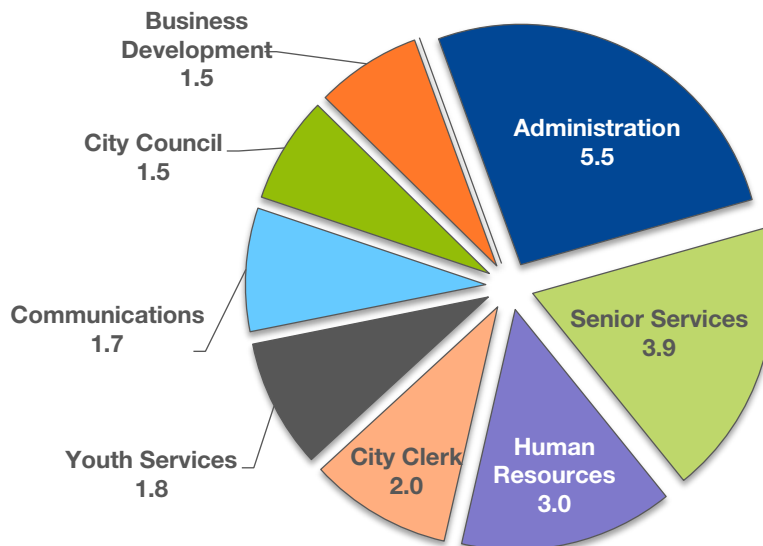
Embrace recreational and educational activities

The City Manager's Office manages Youth and Senior Services, providing recreational and educational opportunities. The Senior Center is a popular gathering location for residents participating in Senior Services activities, such as classes and Chicago metropolitan area outings, among numerous other activities. Youth Services provides an after school program for youth in grades six through eight. The City Manager's Office partners with Township High School District 113 and the Highland Park Chamber of Commerce to offer a Career Exploration Program for high school students, where volunteers in the community provide insights about possible career choices.

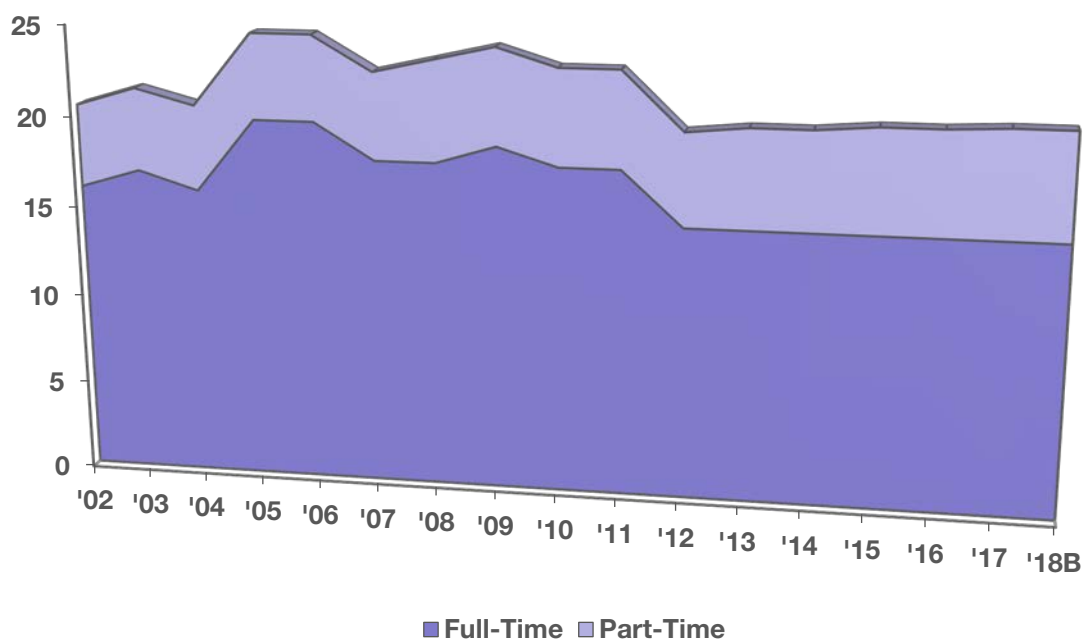
CITY MANAGER'S OFFICE ORGANIZATIONAL CHART



Full-time Equivalent by Functional Area

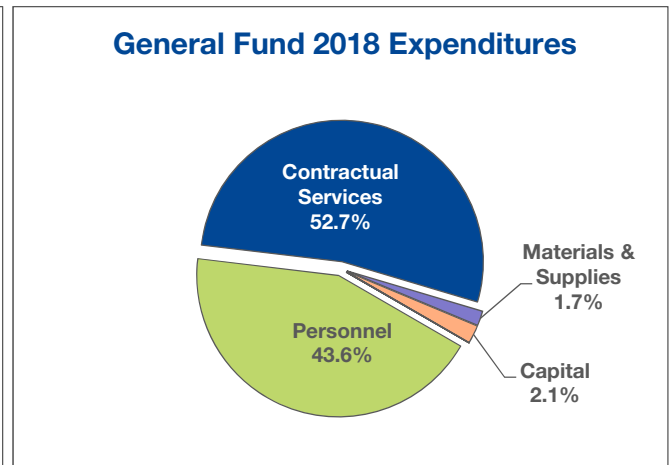
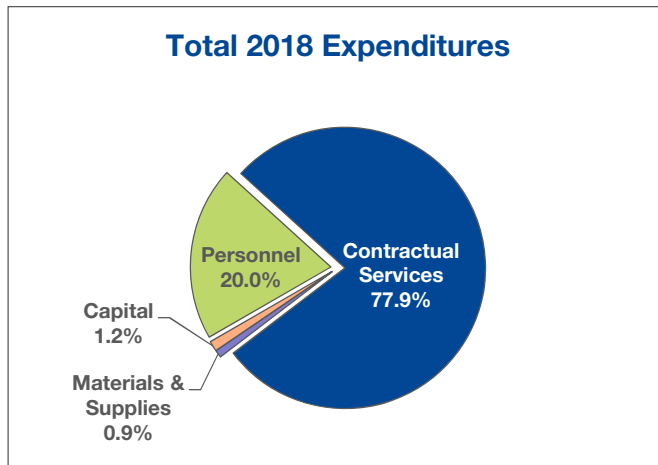


Personnel History



CITY MANAGER'S OFFICE

DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est. Dollar	Percent
City Council	121	234,400	243,400	239,200	231,600	(7,600)	-3.2%
Executive	122	749,700	777,400	763,200	795,900	32,700	4.3%
Human Resources	123	474,400	565,500	557,500	559,400	1,900	0.3%
Communications	124	288,900	322,700	318,100	417,900	99,800	31.4%
Youth & Senior Services	125	594,100	633,300	622,600	643,000	20,400	3.3%
City Clerk	127	177,600	201,700	195,600	208,200	12,600	6.4%
Legal Services	128	911,200	1,033,200	1,033,200	986,900	(46,300)	-4.5%
Business Development	129	555,500	903,700	881,500	885,900	4,400	0.5%
Board of Police/Fire Commissioners	219	31,400	47,700	46,100	59,800	13,700	29.7%
Natural Resources Commission	226	1,100	2,300	1,500	2,300	800	53.3%
Bus. and Econ. Dev. Commission	220	200	500	500	500		0.0%
Cultural Arts Commission	221	42,200	48,700	42,300	44,400	2,100	5.0%
Human Relations Commission	224	33,700	31,500	30,700	29,000	(1,700)	-5.5%
Total General Fund		4,094,200	4,811,600	4,731,900	4,864,700	132,800	2.8%
Environmental Sustainability	282	183,100	143,000	76,400	115,000	38,600	50.5%
HP Theatre Fund	292	16,500	24,000	12,000		(12,000)	-100.0%
Other Governmental Funds		199,600	167,000	88,400	115,000	26,600	30.1%
Insurance/Wellness	346	5,153,500	5,346,100	5,168,800	5,716,900	548,100	10.6%
Total Internal Service Funds		5,153,500	5,346,100	5,168,800	5,716,900	548,100	10.6%
Total All Funds		9,447,300	10,324,600	9,989,100	10,696,700	707,600	7.1%

Notable Budget Variances:

1. City Council, Exec., City Clerk, HR, Youth, Senior - personnel increases related to comp. plan and/or insur., IT allocation changes due to alloc. methodology change, plus additional variances as noted below.
 2. City Council, Exec. - transfer of a membership due from City Council to Exec. to align with usage.
 3. Executive - reduced business expenses.
 4. Human Resources and Board of Police/Fire Commissioners - higher recruitment costs.
 5. Communications - higher capital for broadcasting system replacement.
 6. Senior Services - increased for Senior Center registration software.
 7. Legal Services and Environmental Sustainability - professional services.
 8. Bus. Dev. - reduced activities programming cost.
 9. Natural Resources Commission - education and training.
 10. HP Theatre - elimination due to sale of asset in 2017.
 11. 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	2016 Actual	2017 Estimate	2018 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 5%	179	187	196
Community Vibrancy	Keep residents informed via various communication modalities and provide timely City news and information	eNews subscribers	2,643	2,730	2,812
		Emergency Alert Subscribers	2,649	2,758	2,841
		Facebook Average Reach	2,005	4,418	4,551
	Increase social media presence 3% min. through various measures	Twitter followers	1,543	1,543	1,589
	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%	1,020	1,020	1,071
	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	TBD	TBD
Sustainability	Promote participation in recycling amongst commercial and multifamily properties	Increase commercial recycling rates by 3%	76.8%	77.0%	80.0%

OPERATIONAL PLAN

Similar to other municipalities, the City of Highland Park (“City”) 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.

The City Manager’s Office seeks opportunities for shared services. In 2017, the City conducted a needs assessment for the City’s Youth and Senior Services to identify the needs of the community’s youth and senior program users and find those opportunities where a level of shared services is possible with another government, such as the Library, Park District or a nonprofit agency. By proactively seeking out these opportunities, the City is taking proactive steps to provide the community with the same level of service at financially sustainable levels.

INFRASTRUCTURE INVESTMENT PLAN

The City’s television production equipment is aged and requires replacement. The production equipment is used for recording public meetings at City Hall, which are broadcast live on the City’s public access cable channel and also live streamed online through the City’s agenda management software. The City will continue to pursue opportunities to provide efficient public access and video production services for the community and seek intergovernmental collaboration to embrace communication and achieve cost efficiencies in video production.

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. In light of global climate change, the City will set goals for greenhouse gas emission reductions and join the United Nations Compact of Mayors in an effort to protect the natural environment. The City will explore future opportunities for environmentally-sustainable infrastructure, such as solar power.

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.

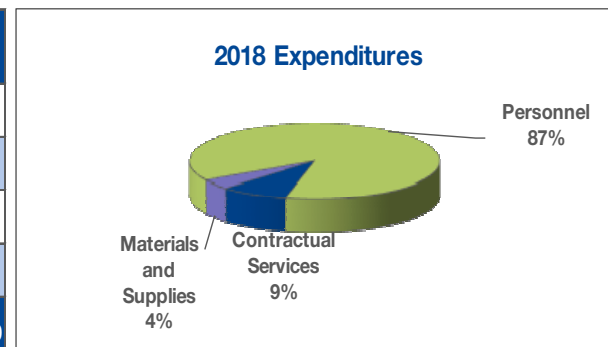
Account Code: 111.01.001

Budgeted Full-time Equivalent Positions: 1.5

PURPOSE

The City of Highland Park ("City") 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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	192,600	201,700	200,700	201,600
Contractual Services	34,100	30,200	28,700	20,200
Materials and Supplies	7,800	11,600	9,800	9,900
Capital	-	-	-	-
TOTAL	234,400	243,400	239,200	231,600



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, National League of Cities, Northwest Municipal Conference and United States Conference of Mayors.

The City has 17 commissions and committees 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 these commissions. The commissions provide recommendations for Council consideration and play an integral role in policy-creation. The Mayor and City Council appoint advisory groups on an ad-hoc basis.

Commissions:

- Business and Economic Development Commission
- Board of Fire & Police Commission
- Cultural Arts Commission
- Historic Preservation Commission
- Housing Commission
- Human Relations Commission
- Joint Plan Commission
- Library Board of Trustees
- Liquor Control Commission
- Natural Resources Commission
- Plan and Design Commission
- Fire Pension Board
- Police Pension Board
- Ravinia Festival Community Relations Commission
- Sister Cities Foundation
- Transportation Commission
- Zoning Board of Appeals

Current Advisory Group

- Edgewood Middle School Advisory Group
- Highland Park High School Advisory Group
- Senior Services Advisory Group
- Wolters Field Advisory Group

CITY MANAGER'S OFFICE

EXECUTIVE



Account Code: 111.01.002

Budgeted Full-time Equivalent Positions: 5.46

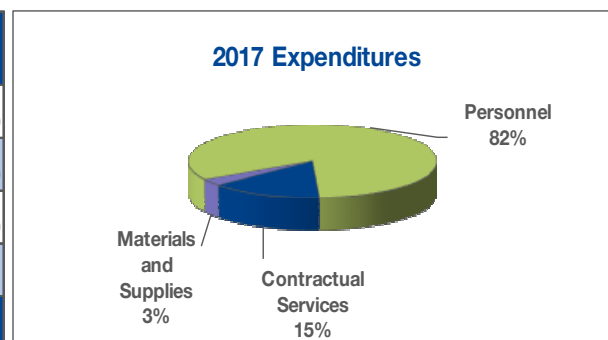
PURPOSE

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 policy 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 City Council, Administration, Communications, Youth and Senior Services, Clerk's Office, Legal, Business Development, Sustainability and HP Theater. Human Resources reports directly to the City Manager and provides over-site of 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 ("HMC"), a Federal Government contractor, for the Fort Sheridan military housing located within the City's boundaries. The CMO coordinates the contractually-obligated property tax credit from the City to the Contractor for the military housing properties, which is offset against the annual service fees due to the City.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	670,400	638,200	629,400	656,300
Contractual Services	77,400	97,800	93,500	116,100
Materials and Supplies	1,900	41,500	40,300	23,400
Capital	-	-	-	-
TOTAL	749,700	777,400	763,200	795,900



2017 OBJECTIVES ACCOMPLISHED

- Effectively managed the City with an \$85.5 million balanced operating budget and six departments with 277 full-time equivalent employees, meeting and exceeding the needs of almost 30,000 residents. ^A
- Coordinated completion of 64 City Manager's Office major projects and oversaw 150 major projects across all City departments, as detailed in the Major Projects work plan. ^A
- Evaluated proposals from potential purchasers for the Karger Recreational Center, for redevelopment. ^F
- Negotiated and entered into a new franchise agreement with Comcast. ^F
- 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. ^C
- Negotiated a wireless telecommunications lease for a DAS installation at the City's Water Treatment Plant and a facility lease with The Art Center – Highland Park. ^F
- Began planning for the City's sesquicentennial celebration, HP150, to be held in 2019. ^C
- Created a joint grant application process for the City's Purchase of Service grants, along with the Highland Park Community Foundation and YEA! Highland Park grant programs. ^C

2018 OBJECTIVES

- Manage a \$90.6 million City, with a balanced operating budget, 150+ major projects, and six departments with 278 full-time equivalent employees, meeting and exceeding the needs of almost 30,000 residents. ^A
- Pursue intergovernmental agreements to share resources, conduct joint purchasing, reduce expenses and improve efficiencies among the City and partner organizations. ^F
- Disseminate prospective policy matters for Council consideration. Review and approve department competencies/goals, establish performance measures and report quarterly to the City Council. ^A
- Continue assessment of City facilities for capital and maintenance expense efficiency and service improvement, as part of the annual budget process. ^{F,I}
- Continue the three-year City Code review and update project, partnering with the other departments. ^A

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

Account Code: 111.01.003

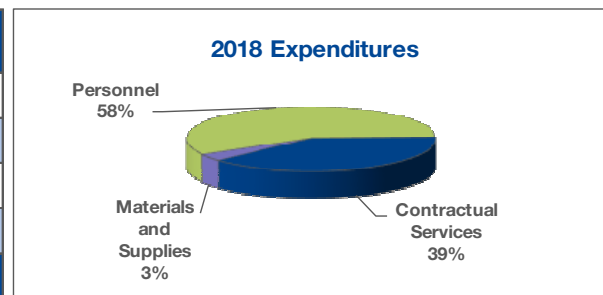
Budgeted Full-time Equivalent Positions: 3.0

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.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	303,200	314,600	314,700	323,400
Contractual Services	154,500	231,100	224,000	216,500
Materials and Supplies	16,700	19,800	18,900	19,600
Capital	-	-	-	-
TOTAL	474,400	565,500	557,500	559,400



2017 OBJECTIVES ACCOMPLISHED

- 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. ^F
- Expanded and enhanced the staff training program to improve service to residents, including staff training on harassment, discrimination prevention and diversity training. ^A
- Developed and administered an internal service survey, to receive feedback on HR services, and developed an action plan to address areas where services can be enhanced. ^F
- Enhanced the onboarding program for new employees to include periodic post-hire surveys, analyzed the data received and developed an action plan to address areas that needed support. ^A
- Augmented the existing exit interview process for departing employees and developed a plan that addressed gaps. ^A
- Partnered 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. ^{F,P}

2018 OBJECTIVES

- Partner with the Police, Fire and Public Works Departments, to manage the collective bargaining agreements and coordinate the negotiation of successor 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. ^{F,P}
- Continue 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. This will be an on-going process throughout the year. ^F
- Review and enhance 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. This will be completed by the third quarter of 2018. ^F
- Continue development, delivery and coordination of staff training programs to sustain exemplary resident service throughout 2018. ^A
- Develop and issue a request for proposals for temporary staffing services, evaluate responses and select a responsible provider by second quarter 2018. ^F

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

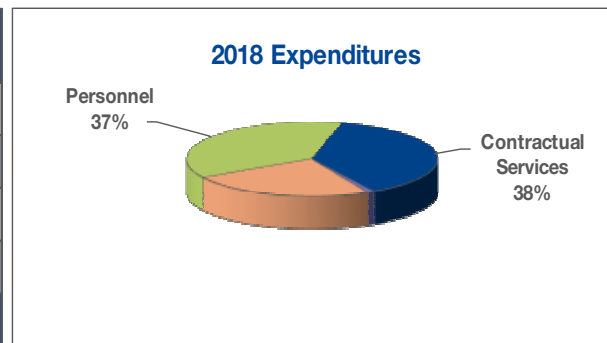
Account Code: 111.01.004

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. 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 informational videos are coordinated through the Communications Division. The Division also coordinates the organization's effort to provide exemplary customer service and oversees special projects. Coordination of City-sponsored special events, such as the Fourth of July festivities and the holiday lighting ceremony, are also managed by the Division.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	129,500	151,900	151,300	155,200
Contractual Services	158,000	168,000	163,500	159,200
Materials and Supplies	1,400	2,800	3,400	3,600
Capital	0	0	0	100,000
TOTAL	288,900	322,700	318,100	417,900



2017 OBJECTIVES ACCOMPLISHED

- Implemented a successful internet-based citizen request tracking system, which is working well, to provide improved efficiencies, 24/7 ability to report concerns and issues, automatic routing of requests for service and user-friendly access. ^C
- 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. ^C
- Completed a redesign of the City website to feature a user-friendly and aesthetically pleasing layout. ^C
- Completed a public safety announcement video featuring the services provided by the City's Police and Fire Departments. ^{C, P}
- Coordinated the City's 4th of July festivities, Holiday Lighting festivities and Resident Fair. ^C
- Ensured cross-promotion of programs and services with sister governments through the Highlander, City website and social media outlets. ^C
- Updated the City's Social Media Policy to reflect best practices in municipal communications. ^C
- Managed the Lakeshore Recycling Systems refuse and recycling contract. ^F

2018 OBJECTIVES

- Continue to proactively foster efficient, transparent and effective public communication for the City of Highland Park consistent with the City's Communications Plan. ^C
- Complete an upgrade to the City Hall video production system capital infrastructure, including new cameras and switchboards, to produce high-definition digital video. ^{C, I}
- Obtain seasonal photographs of the community for use in City communication modalities. ^C
- Promote the City's composting program through the City's various communications channels. ^C
- Prepare and include sustainability communications and public education on the City's website and in the City's communication modalities, consistent with the City's Sustainability Plan. ^C

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

CITY MANAGER'S OFFICE

YOUTH SERVICES



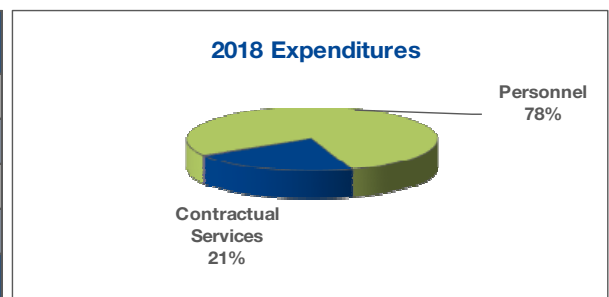
Account Code: 111.01.005

Budgeted Full-time Equivalent Positions: 1.81

PURPOSE

Youth Services operates a program for youth enrolled in grades six through eight, who reside in Highland Park or attend Highland Park schools. Youth Services is staffed with a team of trained professionals, providing members with an environment where healthy lifestyles and opportunities are encouraged. Youth Services also provides social services, character education, an after school program, an employment referral program and a study room with tutoring services. Division staff also partner with other youth-oriented organizations to solicit feedback on programming, new initiatives and long-term planning. The City's Youth Services Advisory Group, consisting of volunteer residents, provides guidance for Youth Services to best meet the needs of members. There are 21 students registered with the Youth Services program for the 2017-2018 school year.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	110,200	122,800	119,000	102,900
Contractual Services	36,800	42,900	40,700	28,200
Materials and Supplies	100	700	600	600
Capital	-	-	-	-
TOTAL	147,100	166,400	160,200	131,600



2017 OBJECTIVES ACCOMPLISHED

- Completed a needs assessment of the Youth Services division to determine the facility and program desires of the community. ^{C, I}
- Completed a Firehouse promotional video, which was created by Firehouse participants. ^F
- Revised the After School Club fee structure to streamline the registration and payment process and increase revenue. ^F
- Conducted Youth Center marketing and promotion. Partnered with the Assistant to the City Manager on City Facebook postings, e-mail blasts and press releases. Partnered with North Shore School District 112 (NSSD 112) personnel and sent an e-mail letter to middle school registrants. Partnered with the Jewish Council for Youth Services Director to send out a press release to recently graduated participants. ^C
- Coordinated with the Public Works Department to merge youth and senior transportation, allowing for the expansion of Senior Connector services and the reduction in number of fleet vehicles. ^{C, F}

2018 OBJECTIVES

- Increase revenue through increased participation, After School Club user fee increase and Early Release registration and fee. ^F
- Participate in the Open House events at all three NSSD 112 middle schools and conduct outreach to 5th grade students to increase participation of incoming middle school students. ^C
- Conduct community outreach to increase participation through the City's communication modalities. ^C
- Evaluate opportunities for shared services, as a result of the findings of the needs assessment completed in FY2017. ^F

CITY MANAGER'S OFFICE

SENIOR SERVICES



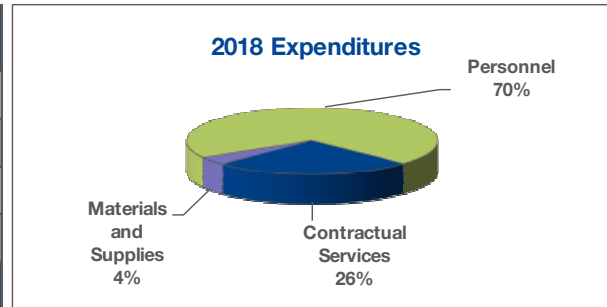
Account Code: 111.01.006

Budgeted Full-time Equivalent Positions: 3.87

PURPOSE

The Division of Senior Services was created in 1986 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. In 2017, there were 1,030 members who participated in the City's Senior Services programming.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	322,400	342,700	340,800	359,700
Contractual Services	121,800	118,500	117,100	131,100
Materials and Supplies	2,900	5,700	4,500	20,700
Capital	-	-	-	-
TOTAL	447,000	466,900	462,300	511,400



2017 OBJECTIVES ACCOMPLISHED

- Hired and trained a new Administrative Assistant for the Senior Center. ^C
- 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 an expanded Library Community Campus. ^C
- Worked with the Park District to improve parking for Senior Center use at the Central Park parking lot. ^C
- Increased awareness of the Senior Center through a membership drive and communications regarding program offerings to residents. ^C
- Partnered with the Public Works Department to merge youth and senior transportation, allowing for expansion of Senior Connector services and a reduction in number of fleet vehicles. ^{F,C}
- Enacted a Styrofoam-free policy for cups to support the City's environmental objectives. ^C
- Increased presence on the City's website by adding a Senior Center calendar and adding key events to the City's main event calendar. ^C

2018 OBJECTIVES

- Continue to evaluate opportunities for relocation of Senior Services to a new facility based on the needs assessment completed in FY2017. ^C
- Evaluate and implement registration system software to better manage memberships and program registrations. ^F
- Review the Senior Services cash receipt processes to determine the feasibility of incorporation into the City's financial software system. ^F
- Increase Senior Center promotions through a stronger online social media presence and cultivate relationships with local media for coverage of Senior Center events. ^C

CITY MANAGER'S OFFICE

CITY CLERK



Account Code: 111.01.007

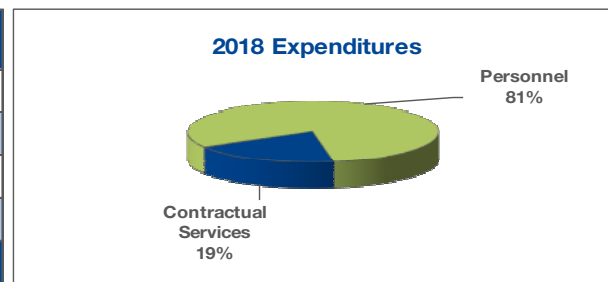
Budgeted Full-time Equivalent Positions: 2.0

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, ballots and election results.

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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	141,800	165,000	164,000	167,900
Contractual Services	33,900	36,000	31,100	39,800
Materials and Supplies	1,900	700	500	500
Capital	-	-	-	-
TOTAL	177,600	201,700	195,600	208,200



2017 OBJECTIVES ACCOMPLISHED

- Coordinated the annual license renewal mailing, with the Business Development division, to decrease the number of mailings distributed to businesses by the City Manager's Office. ^F
- Established standard operating procedures for the recording of documents approved by the City and requiring filing with the Lake County Recorder of Deeds Office. ^F
- Implemented an electronic signature system for e-signing of resolutions and ordinances. ^F
- Prepared a list of Highland Park Theatre assets for auction. ^F
- Coordinated a Citywide code review project intended to update the City Code with current practices and to remove portions of the Code which are no longer in practice by the City. ^F
- Prepared an election guide, for City staff, highlighting City procedures during local election processes. ^F
- Prepared a five-year strategic plan and City Clerk's Office mission statement to guide future operations. ^A

2018 OBJECTIVES

- Continue implementation of the electronic document management system, with focus on historic legislative files from the late 1800's and the early 1900's. ^F
- Explore expansion of the electronic signature software to other City documents requiring signature. ^F
- Implement a joint Administrative Hearing Program with other municipalities. ^F
- Continue coordination of a three-year comprehensive City Code review and update. ^F
- Evaluate software systems to prepare for future update of Administrative Hearing Software. ^F

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

CITY MANAGER'S OFFICE

LEGAL SERVICES



Account Code: 111.01.008

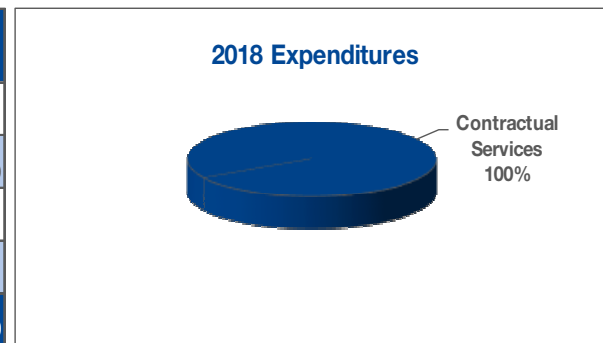
Budgeted Full-time Equivalent Positions: 0

PURPOSE

Corporation Counsel provides legal services to the City Council and staff on matters relating to the City of Highland Park. Corporation Counsel 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 in this category are reimbursed by the applicant, the expenditures are reflected in the budgeted expenditures. The revenue offset is also budgeted.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	911,200	1,033,200	1,033,200	986,900
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	911,200	1,033,200	1,033,200	986,900



CITY MANAGER'S OFFICE

BUSINESS DEVELOPMENT



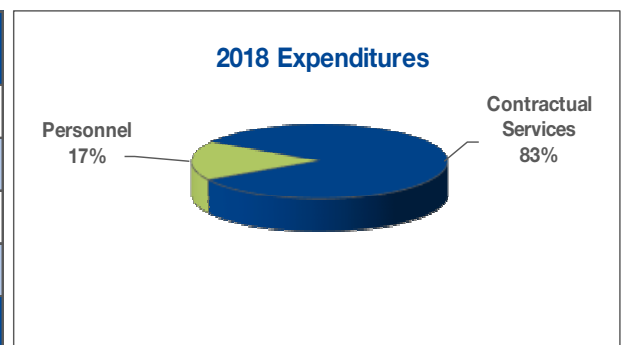
Account Code: 111.01.009

Budgeted Full-time Equivalent Positions: 1.48

PURPOSE

The Business Development Division serves as the City's ombudsman and principal contact for the business community. It 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. The Division administers and collects revenues from Business Registration and Temporary Outdoor Accessory Use Licensing. It also generates and maintains relevant databases and disseminates essential information to the business community. Additionally, the Division advises and provides support to the Business & Economic Development Commission (BEDC), whose mission is to develop and recommend initiatives and policies to improve the City's commerce. The Division conducts multiple forms 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 works closely with matters pertaining to Tax Increment Finance Districts and the City's Special Service Areas. The Division coordinates various 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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	128,400	146,700	146,800	151,900
Contractual Services	426,600	756,100	733,900	733,100
Materials and Supplies	400	900	800	900
Capital	-	-	-	-
TOTAL	555,500	903,700	881,500	885,900



2017 OBJECTIVES ACCOMPLISHED

- Worked with a consultant to evaluate the feasibility of a TIF District for the Briergate Business District. ^F
- Assisted property owners with marketing their commercial parcels to real estate professionals and businesses, to reduce commercial vacancies and encourage growth in the tax base. ^C
- Supported 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 citizen's quality of life. ^C
- Oversaw the renewal of the Ravinia Business District Special Service Area ("SSA") 17, coordinated the annual budget and managed the activities paid for by SSA 17. ^{C, F}
- Worked with Community Development and the Ravinia Business District Tax Increment Financing District Advisory Committee to prioritize implementation of the Streetscape Design and Identity Plan. ^C
- Provided support to Special Service Areas 16 and 18 to help ensure vibrancy of the commercial districts. Served as voting member and supported the Downtown Highland Park Alliance (Special Service Area 16). ^{F, C}
- Collaborated with the Business and Business Development Commission to organize and host a privately-sponsored Business Summit to advance the City's Business Development goals and objectives. ^C
- In partnership with Community Development, conducted a Roundtable with architects, developers, contractors, attorneys and brokers regarding the Pedestrian Oriented Shopping Overlay ("POSO") district within the Central Business District. Discussion feedback was utilized to recommend a modification to the POSO. ^C

2018 OBJECTIVES

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

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

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111 General Fund				
111.01.001 City Council				
111.01.001.5102 Part Time Labor	70,900	70,500	70,000	70,500
111.01.001.5201 FICA	4,100	4,400	4,300	4,400
111.01.001.5202 Medicare	1,000	1,000	1,000	1,000
111.01.001.5203 IMRF	4,600	6,800	6,400	6,700
111.01.001.5206 PPO Health/Dental Plan	111,900	119,000	119,000	119,000
111.01.001.5209 Life Insurance	100			
111.01.001.6201 Professional Development	2,400	2,200	1,200	2,200
111.01.001.6202 Membership Dues	7,200	9,400	9,300	7,400
111.01.001.6203 Postage	500	500	500	500
111.01.001.6205 Photo and Printing	300	1,700	1,700	300
111.01.001.6206 Receptions & Ceremonials	100	700	300	600
111.01.001.6405 IT Charges	23,600	15,800	15,800	9,200
111.01.001.6501 Supplies - Books & Periodicals		100	100	100
111.01.001.6502 Supplies - Office	700	800	700	800
111.01.001.6513 Business Expenses	7,100	10,700	9,000	9,000
Total City Council	234,400	243,400	239,200	231,600

111.002 Administration				
111.01.002.5101 Full Time Labor	459,000	441,000	437,500	456,400
111.01.002.5102 Part Time Labor	52,000	45,400	42,500	48,300
111.01.002.5104 Car Allowance	6,400	4,100	4,100	4,100
111.01.002.5201 FICA	26,100	27,200	25,100	26,000
111.01.002.5202 Medicare	7,400	7,100	7,000	7,300
111.01.002.5203 IMRF	55,500	45,400	45,200	46,300
111.01.002.5206 PPO Health/Dental Plan	62,400	68,000	68,000	68,000
111.01.002.5209 Life Insurance	1,600			
111.01.002.6107 Professional Services -Other	3,000	5,800	5,800	
111.01.002.6201 Professional Development	8,000	7,500	4,300	7,500
111.01.002.6202 Membership Dues	20,600	19,600	19,300	22,200
111.01.002.6203 Postage	700	700	700	700
111.01.002.6206 Receptions & Ceremonials		200	200	200
111.01.002.6212 Education & Training		200	200	200
111.01.002.6305 Utilities - Mobile Phones	1,900	2,200	1,500	2,200
111.01.002.6405 IT Charges	43,200	61,600	61,600	83,100
111.01.002.6502 Supplies - Office	1,200	1,300	1,300	1,300
111.01.002.6513 Business Expenses	700	40,200	39,000	22,100
Total Administration	749,700	777,400	763,200	795,900

111.003 Human Resources				
111.01.003.5101 Full Time Labor	215,300	223,900	223,900	231,500
111.01.003.5103 Over Time Labor		1,000	1,000	1,000
111.01.003.5201 FICA	12,900	13,900	13,900	14,400
111.01.003.5202 Medicare	3,000	3,300	3,300	3,400
111.01.003.5203 IMRF	23,900	21,600	21,600	22,000
111.01.003.5206 PPO Health/Dental Plan	47,600	51,000	51,000	51,000
111.01.003.5209 Life Insurance	400			
111.01.003.6106 Professional Services - Medical	7,200	17,200	16,500	17,200
111.01.003.6107 Professional Services -Other	25,400	32,700	30,000	31,800
111.01.003.6201 Professional Development	4,000	4,700	5,200	6,500

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.01.003.6202 Membership Dues	1,900	1,800	1,800	1,800
111.01.003.6203 Postage		200	100	100
111.01.003.6205 Photo and Printing		200	200	200
111.01.003.6208 Travel Allowance	2,700	9,100	8,100	4,700
111.01.003.6211 Employee Appreciation	2,200	8,800	8,100	8,800
111.01.003.6212 Education & Training	67,300	66,000	64,900	66,200
111.01.003.6213 Recruitment Costs	19,500	66,000	65,100	50,500
111.01.003.6305 Utilities - Mobile Phones	700	1,200	800	1,200
111.01.003.6404 Equipment Charges	900			
111.01.003.6405 IT Charges	22,600	23,300	23,300	27,700
111.01.003.6501 Supplies - Books & Periodicals	300	1,100	600	700
111.01.003.6502 Supplies - Office	800	1,700	1,500	1,700
111.01.003.6513 Business Expenses		400	300	400
111.01.003.6604 Furnishings & Small Equipment	500	500	800	500
111.01.003.6606 Computer Software & Hardware	15,100	16,100	15,800	16,300
Total Human Resources	474,400	565,500	557,500	559,400

111.004 Communications

111.01.004.5101 Full Time Labor	52,500	71,800	71,500	73,600
111.01.004.5102 Part Time Labor	43,200	43,200	43,100	44,300
111.01.004.5103 Over Time Labor		100		
111.01.004.5201 FICA	5,800	7,100	7,100	7,300
111.01.004.5202 Medicare	1,400	1,700	1,700	1,700
111.01.004.5203 IMRF	10,600	11,000	11,000	11,200
111.01.004.5206 PPO Health/Dental Plan	15,900	17,000	17,000	17,000
111.01.004.5209 Life Insurance	100			
111.01.004.6107 Professional Services -Other	30,400	34,400	30,500	28,500
111.01.004.6201 Professional Development		300	100	300
111.01.004.6202 Membership Dues	200	500	400	400
111.01.004.6203 Postage	23,400	25,700	25,700	25,700
111.01.004.6205 Photo and Printing	26,200	28,800	28,800	28,800
111.01.004.6206 Receptions & Ceremonials	12,800	13,100	13,100	13,100
111.01.004.6210 Activities Programming Costs	34,800	39,100	39,100	39,100
111.01.004.6212 Education & Training		100	100	200
111.01.004.6216 Maintenance of Equipment	3,500	4,000	4,000	4,000
111.01.004.6305 Utilities - Mobile Phones	400	900	600	800
111.01.004.6405 IT Charges	26,100	21,100	21,100	18,500
111.01.004.6502 Supplies - Office	100	200	200	200
111.01.004.6512 Supplies - Department	900	800	900	1,100
111.01.004.6606 Computer Software & Hardware	400	1,800	2,400	2,300
111.01.004.7104 Machinery & Equipment				100,000
Total Communications	288,900	322,700	318,100	417,900

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.005 Youth				
111.01.005.5101 Full Time Labor	56,200	60,300	60,200	45,300
111.01.005.5102 Part Time Labor	30,000	37,400	33,900	38,400
111.01.005.5201 FICA	5,300	6,100	5,800	5,200
111.01.005.5202 Medicare	1,200	1,400	1,400	1,200
111.01.005.5203 IMRF	6,200	5,800	5,800	4,300
111.01.005.5206 PPO Health/Dental Plan	11,100	11,900	11,900	8,500
111.01.005.5209 Life Insurance	100			
111.01.005.6107 Professional Services -Other		1,000		500
111.01.005.6205 Photo and Printing		200	100	100
111.01.005.6210 Activities Programming Costs	2,900	7,000	6,000	6,000
111.01.005.6215 Repairs		400	400	400
111.01.005.6304 Utilities - Telephone	800	800	800	800
111.01.005.6404 Equipment Charges	11,600	14,200	14,200	13,000
111.01.005.6405 IT Charges	21,400	19,200	19,200	7,400
111.01.005.6502 Supplies - Office		200	200	200
111.01.005.6512 Supplies - Department		300	200	200
111.01.005.6513 Business Expenses	100	300	200	200
Total Youth	147,100	166,400	160,200	131,600

111.006 Senior				
111.01.006.5101 Full Time Labor	194,600	197,000	196,500	208,700
111.01.006.5102 Part Time Labor	32,800	46,200	46,200	47,600
111.01.006.5201 FICA	13,900	15,600	15,100	15,900
111.01.006.5202 Medicare	3,300	3,600	3,500	3,700
111.01.006.5203 IMRF	25,000	24,100	23,300	24,300
111.01.006.5206 PPO Health/Dental Plan	52,400	56,100	56,100	59,500
111.01.006.5209 Life Insurance	400			
111.01.006.6107 Professional Services -Other	400	600	500	400
111.01.006.6201 Professional Development	300	600	600	600
111.01.006.6202 Membership Dues	200	500	200	300
111.01.006.6203 Postage	1,200	1,600	1,400	1,500
111.01.006.6205 Photo and Printing	5,800	6,500	6,000	6,000
111.01.006.6210 Activities Programming Costs	91,700	85,000	85,000	95,000
111.01.006.6216 Maintenance of Equipment		500	300	300
111.01.006.6404 Equipment Charges	4,500	10,400	10,400	9,500
111.01.006.6405 IT Charges	17,600	12,800	12,800	17,500
111.01.006.6501 Supplies - Books & Periodicals	100	100		
111.01.006.6502 Supplies - Office	500	800	800	800
111.01.006.6512 Supplies - Department	200	600	300	600
111.01.006.6513 Business Expenses	700	1,000	1,000	1,000
111.01.006.6604 Furnishings & Small Equipment	1,400	2,900	2,000	2,900
111.01.006.6606 Computer Software & Hardware		300	400	15,400
Total Senior	447,000	466,900	462,300	511,400

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.007 City Clerk				
111.01.007.5101 Full Time Labor	92,600	111,700	110,900	114,300
111.01.007.5201 FICA	5,600	6,900	6,900	7,100
111.01.007.5202 Medicare	1,300	1,600	1,600	1,700
111.01.007.5203 IMRF	10,300	10,700	10,600	10,800
111.01.007.5206 PPO Health/Dental Plan	31,900	34,000	34,000	34,000
111.01.007.5209 Life Insurance	100			
111.01.007.6107 Professional Services -Other	21,700	22,000	17,200	20,300
111.01.007.6201 Professional Development	700	300	300	600
111.01.007.6202 Membership Dues	300			200
111.01.007.6204 Advertising	200	200	100	200
111.01.007.6405 IT Charges	11,100	13,500	13,500	18,500
111.01.007.6502 Supplies - Office	700	700	500	500
111.01.007.6606 Computer Software & Hardware	1,300			
Total City Clerk	177,600	201,700	195,600	208,200
111.008 Legal				
111.01.008.6101 Professional Services - Legal	892,500	1,024,300	1,024,300	977,000
111.01.008.6107 Professional Services -Other	9,500			
111.01.008.6203 Postage	600	700	700	700
111.01.008.6405 IT Charges	8,500	8,300	8,300	9,200
Total Legal	911,200	1,033,200	1,033,200	986,900
111.009 Business Development				
111.01.009.5101 Full Time Labor	70,600	76,900	76,900	80,400
111.01.009.5102 Part Time Labor	25,900	33,800	33,800	34,800
111.01.009.5201 FICA	5,900	6,900	6,900	7,100
111.01.009.5202 Medicare	1,400	1,600	1,600	1,700
111.01.009.5203 IMRF	8,700	10,600	10,600	10,900
111.01.009.5206 PPO Health/Dental Plan	15,800	17,000	17,000	17,000
111.01.009.5209 Life Insurance	200			
111.01.009.6107 Professional Services -Other	200	200	200	200
111.01.009.6201 Professional Development	300	2,000	600	2,000
111.01.009.6202 Membership Dues	100	100	100	100
111.01.009.6204 Advertising	83,900	48,000	48,000	48,000
111.01.009.6205 Photo and Printing	500	500	500	500
111.01.009.6210 Activities Programming Costs	330,500	240,800	220,000	212,800
111.01.009.6222 Revenue Sharing		451,000	451,000	451,000
111.01.009.6405 IT Charges	11,100	13,500	13,500	18,500
111.01.009.6501 Supplies - Books & Periodicals		100	100	100
111.01.009.6502 Supplies - Office	200	300	200	300
111.01.009.6513 Business Expenses	200	500	500	500
Total Economic Development	555,500	903,700	881,500	885,900
111.042 Business and Economic Development Commission				
111.09.042.6205 Photo & Printing		300	300	300
111.09.042.6513 Business Expenses	200	200	200	300
Total Business and Economic Development Commission	200	500	500	500

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.043 Human Relations Commission				
111.09.043.6206 Receptions & Ceremonials	600	1,000	400	800
111.09.043.6210 Activities Programming Costs	27,700	30,000	29,700	27,500
111.09.043.6513 Business Expenses	5,400	500	500	700
Total Human Relation Commission	33,700	31,500	30,700	29,000
111.046 Cultural Arts Commission				
111.09.046.6202 Membership Dues	100	300	300	300
111.09.046.6210 Activities Programming Costs	42,100	48,400	42,000	44,000
111.09.046.6513 Business Expenses		100	100	100
Total Cultural Arts Commission	42,200	48,700	42,300	44,400
111.047 Natural Resources Commission				
111.09.047.6212 Education & Training	200	1,000	400	1,000
111.09.047.6513 Business Expenses	900	1,300	1,100	1,300
Total Natural Resources Commission	1,100	2,300	1,500	2,300
111.055 Board of Police and Fire Commissioners				
111.09.055.6106 Professional Services - Medical	16,900	22,000	21,400	24,300
111.09.055.6107 Professional Services -Other	3,200	7,800	7,800	10,400
111.09.055.6201 Professional Development	1,900	1,600	1,600	1,600
111.09.055.6202 Membership Dues	400	400	400	400
111.09.055.6208 Travel Allowance	400	1,000	1,000	1,000
111.09.055.6213 Recruitment Costs	8,400	14,500	13,500	21,500
111.09.055.6513 Business Expenses	200	400	400	600
Total Board of Police and Fire Commissioners	31,400	47,700	46,100	59,800
General Fund Total for City Manager's Office	4,094,200	4,811,600	4,731,900	4,864,700
127 HP Theatre Fund				
127.01.110.6301 Utilities - Electric	12,600	12,500	4,000	-
127.01.110.6302 Utilities - Gas Heating	3,900	8,500	5,800	-
127.01.110.6303 Utilities - Cleaning/Waste Disposal		300		
127.01.110.6401 Building Maintenance		2,800	2,200	
Total HP Theatre Fund	16,500	24,000	12,000	-
129 Environmental Sustainability Fund				
129.01.052.5102 Part Time Labor	22,900	22,600	22,500	23,300
129.01.052.5201 FICA	1,400	1,400	1,400	1,400
129.01.052.5202 Medicare	300	300	300	300
129.01.052.5203 IMRF	1,100			
129.01.052.6107 Professional Services -Other	73,100	102,200	35,500	73,200
129.01.052.6202 Membership Dues	16,200	16,300	16,500	16,600
129.01.052.6513 Business Expenses	-	200	100	200
129.01.052.9204 Transfer To Parking Fund	68,000			
Total Environmental Sustainability Fund	183,100	143,000	76,400	115,000
Other Government Funds Total for City Manager's Office	199,600	167,000	88,400	115,000

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
221 Insurance Fund				
221.01.080.6106 Professional Services - Medical	5,073,700	5,197,300	5,042,000	5,592,200
221.01.080.6107 Professional Services -Other	25,500	47,200	36,300	38,800
221.01.082.5215 Compensated Absences	1,000			
221.01.082.6107 Professional Services -Other	20,200	25,900	25,900	25,900
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	4,000	9,300	6,200	8,600
221.01.082.6212 Education & Training	1,100	11,600	6,900	11,600
221.01.082.6215 Repairs	700	2,200	2,000	2,200
221.01.082.6501 Supplies - Books & Periodicals		400	400	400
221.01.082.6502 Supplies - Office		200	100	200
221.01.082.6512 Supplies - Department		500	500	500
221.01.082.6604 Furnishings & Small Equipment		4,500	2,500	4,500
221.01.082.6606 Computer Software & Hardware	1,800	5,000	4,800	5,000
221.01.082.7102 Buildings and Building Improvements				-
221.01.082.7104 Machinery & Equipment	25,000	40,000	40,000	25,000
Total Insurance Fund	5,153,500	5,346,100	5,168,800	5,716,900
City Manager's Office Total All Funds	9,447,300	10,324,600	9,989,100	10,696,700

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FINANCE DEPARTMENT

FINANCE DEPARTMENT OVERVIEW



The Finance Department includes the functional areas of finance and information technology.

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, accounting, reporting and controls. The Division provides financial reports and analyses to assist the City Council, the City Manager's Office and the operating departments 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 Finance Administration 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 Finance Administration 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.

FINANCE BY THE NUMBERS

Recognized by the GFOA Distinguished Budget Presentation Award for the past 23 years and the GFOA Certificate of Achievement for Excellence in Financial Reporting for 33 years.

In 2016, the City received an unmodified audit opinion with zero management letter comments.

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 IT 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 replacement plan, replacing computers, servers, enterprise storage systems, software systems and communications systems by end-of-life, always respectful of City resident and staff needs, technology advancements, technology longevity and cost efficiency.

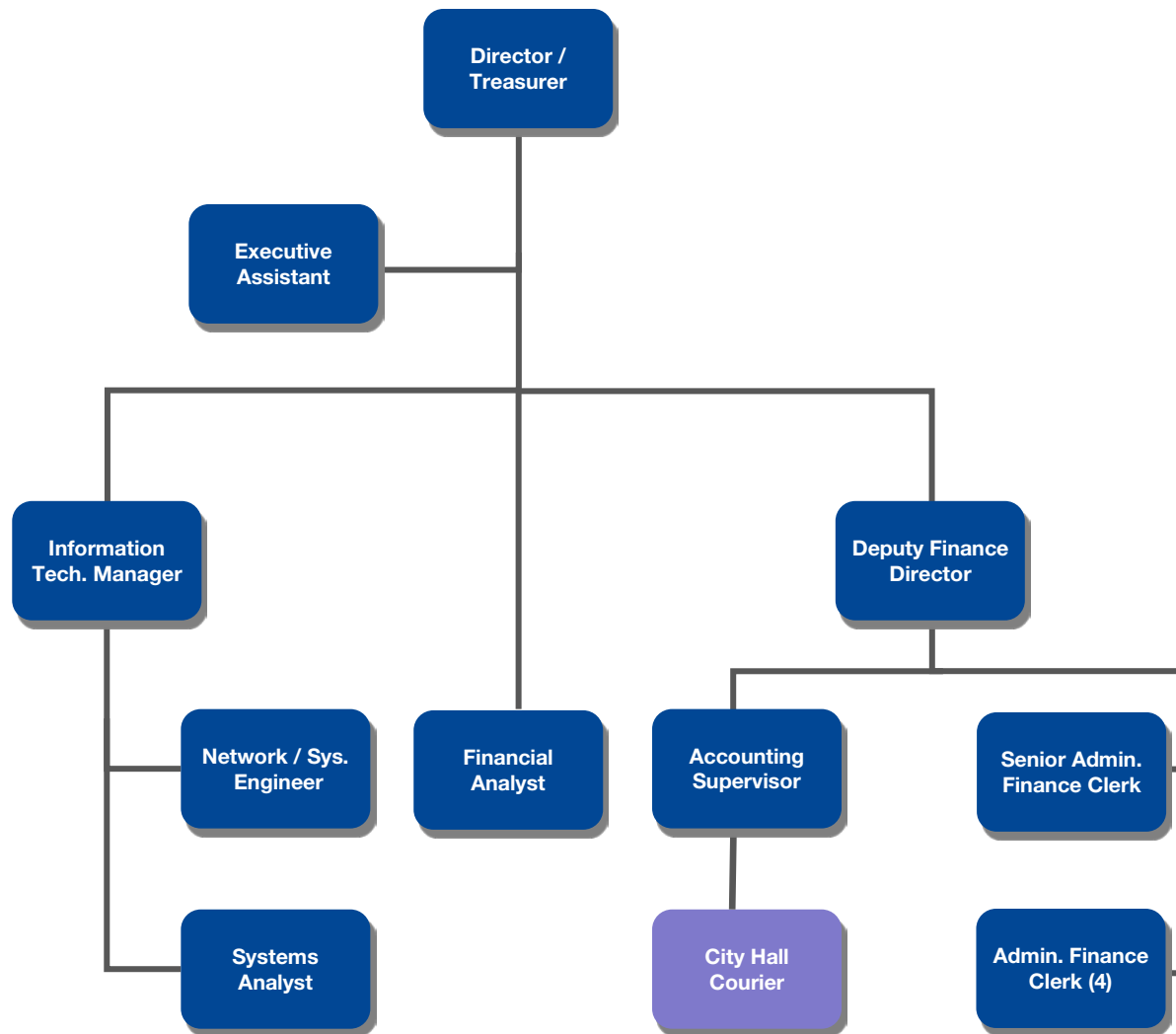
FINANCE BY THE NUMBERS

System reliability is greater than 99% uptime.

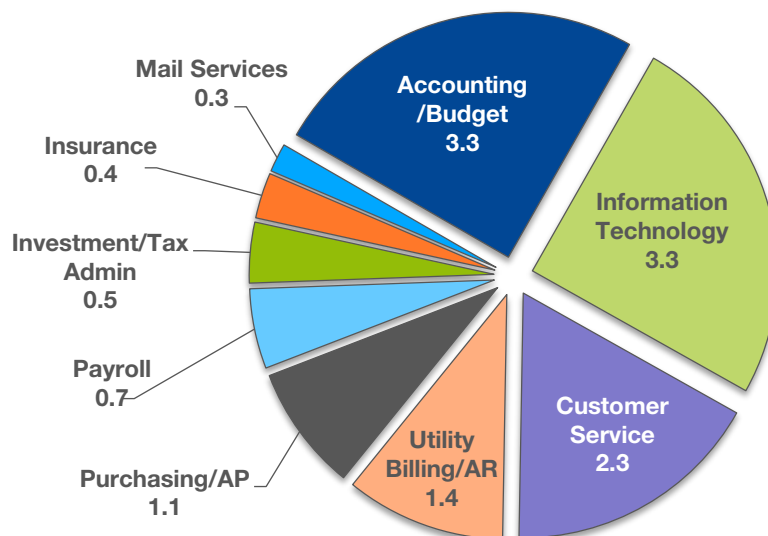
IT resolves the majority of 1,218 Helpdesk tickets and support issues within one business day. Replaced 47 eligible workstation and laptop systems per the City's equipment replacement policy.

FINANCE DEPARTMENT

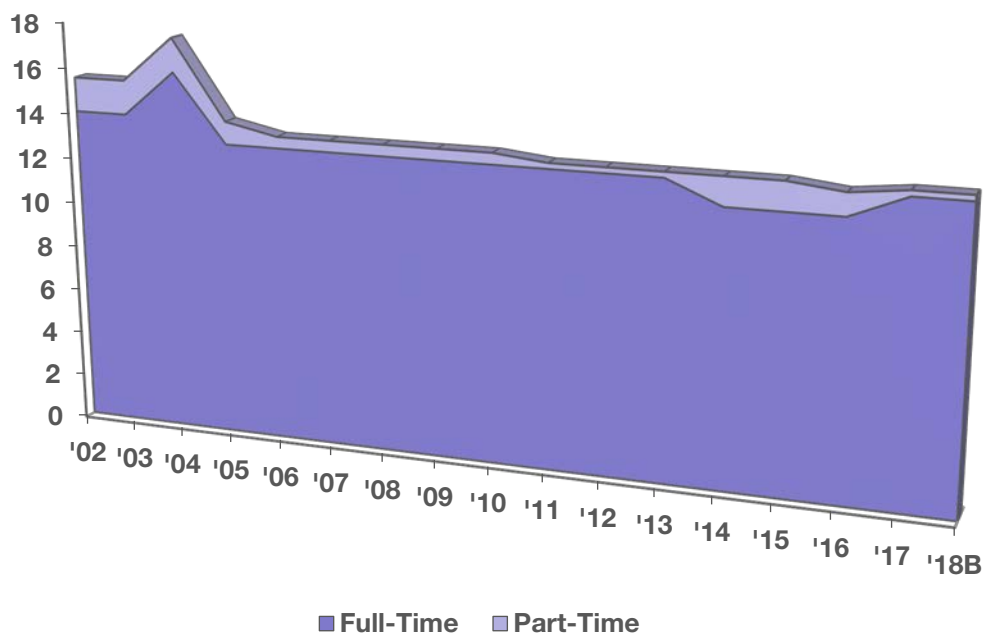
ORGANIZATIONAL CHART



Full-time Equivalent by Functional Area

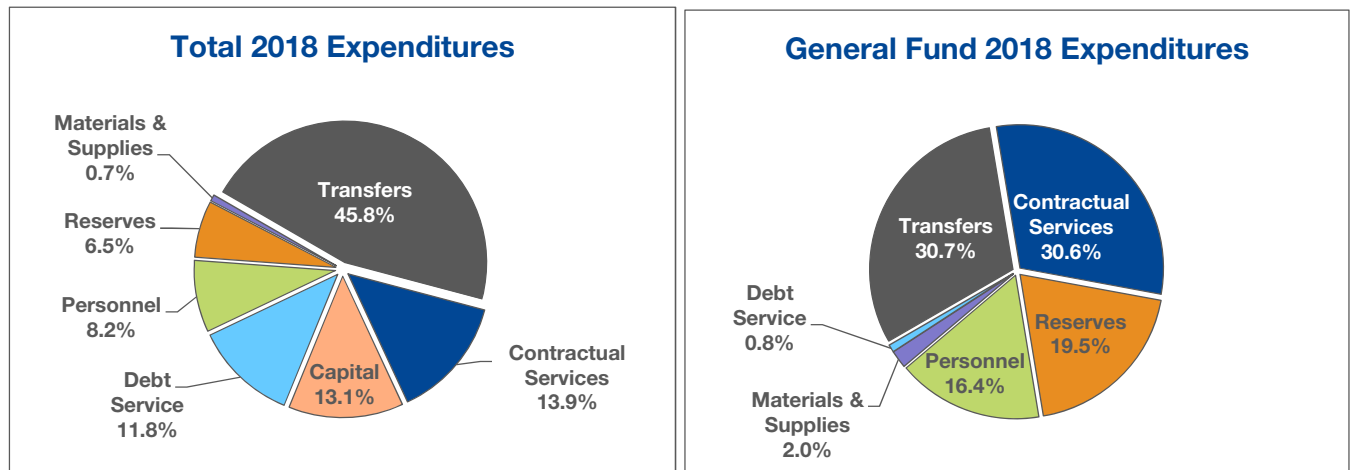


Personnel History



FINANCE DEPARTMENT

DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
						Dollar	Percent
Finance Division	144	1,598,600	1,333,500	1,286,600	1,301,500	14,900	1.2%
Non-departmental Transfers	144	1,800,600	2,943,300	2,943,300	2,983,800	40,500	1.4%
City Insurance	145	1,424,500	1,566,000	1,566,000	1,566,000		0.0%
Total General Fund		4,823,700	5,842,800	5,795,900	5,851,300	55,400	1.0%
Public Safety Pension Levy	278	5,233,000	5,763,900	5,763,900	6,270,000	506,100	8.8%
Special Revenue Funds		5,233,000	5,763,900	5,763,900	6,270,000	506,100	8.8%
Debt Service	288	3,071,700	3,082,800	3,083,300	2,022,300	(1,061,000)	-34.4%
Total Debt Service Fund		3,071,700	3,082,800	3,083,300	2,022,300	(1,061,000)	-34.4%
Information Technology Division	337	1,260,100	1,536,900	1,466,400	3,467,600	2,001,200	136.5%
Total Internal Service Funds		1,260,100	1,536,900	1,466,400	3,467,600	2,001,200	136.5%
Total All Funds		14,388,600	16,226,300	16,109,500	17,611,100	1,501,600	9.3%

Notable Budget Variances:

1. Finance Division - increases in personnel related to comp. plan and/or insur. and professional services, net of realloc. of IT charges due to an alloc. method. update.
2. Non-departmental Transfers - increase in OPEB reserve, consistent with actuarial valuation.
3. 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 2018 budget includes a total \$8 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 million funds the City's actuarially determined contribution of \$5.5 million and additional contribution of \$2.5 million, with a goal of minimizing the long-term City contribution cost.
4. Debt Service - decrease consistent with debt service schedule for issued debt.
5. Information Technology Division - 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	2016 Actual	2017 Estimate	2018 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	TBD	TBD

OPERATIONAL PLAN

The City of Highland Park is dedicated to fiscal responsibility and financial transparency. Financial updates will be posted on the City's website. The Budget will support the City's Mission, Values and Organizational Objectives, while adhering to the City's fund balance policy. The Budget Document will strive for best-in-class communication, presentation, comprehension, short-term and long-term planning and accuracy. The Budget Process will strive for optimum process effectiveness and efficiency. Financial reporting will be transparent, relevant, effective, efficient and timely.

The City of Highland Park is dedicated 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 and phone requests will be efficiently provided with friendliness, respectfulness, knowledge and fairness.

The City will ensure 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 will 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 the update of the City's SQL Server database, upgrade of the fleet management software, Police Department audio system upgrade, Police in-car electronic ticketing and reporting, enterprise resource planning system analysis and improvements, and continued support of the City Department's 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 short-term improvements in reporting and training, which the City addressed in 2017. It also identified the potential need for ERP system replacement within the City's five-year capital improvement plan. An ERP feasibility and requirements assessment will be conducted to support a request for proposals process in 2018 for a potential ERP system replacement in 2019. The feasibility and requirements study supports the City's five-year capital improvement plan, to define system strategy and objectives, detailed stakeholder requirements, vendor and system alternatives, implementation costs and implementation timing.

The Finance Department will continue to lead the City's equipment replacement plan, replacing computers, servers, enterprise storage systems, software systems and communications systems by end-of-life, 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.

Highland Park has been exploring the cost feasibility of a City fiber optic infrastructure network to support the connectivity of its 17 facilities for data and voice over IP (VoIP) traffic. The study will complete in 2017, with budget for construction completion during 2018.

PERSONNEL PLAN

The Finance Department, including Finance Administration and Information Technology, will provide high quality customer service, while maximizing productivity near current staffing levels 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 DEPARTMENT



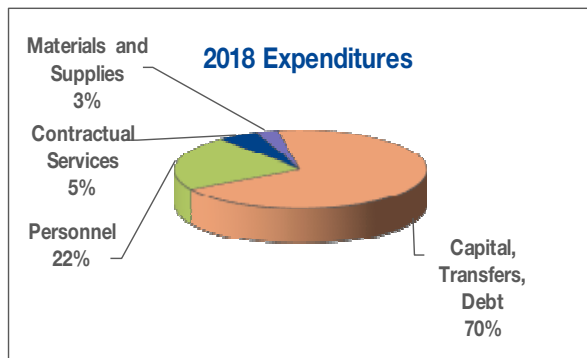
Account Code: 111.02.011

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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	889,500	988,400	941,500	961,700
Contractual Services	614,900	225,100	225,100	222,500
Materials and Supplies	94,300	120,000	120,000	117,300
Capital, Transfers, Debt	1,800,600	2,943,300	2,943,300	2,983,800
TOTAL	3,399,200	4,276,800	4,229,900	4,285,300



2017 OBJECTIVES ACCOMPLISHED

- Earned a Distinguished Budget Presentation Award for the City's 2017 Budget Document from the Government Finance Officers Association (GFOA) for the 23rd consecutive year. ^F
- Earned a Certificate of Achievement for Excellence in Financial Reporting for the City's Comprehensive Annual Financial Report from the GFOA, for the 33rd consecutive year. ^F
- Confirmed the City's Aaa with a negative outlook credit rating with Moody's and issued \$3.5 million in General Obligation Bonds for the City's Water Distribution System and Streets capital improvements. ^F
- 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. ^F
- Issued requests for proposals for audit services and public safety investment advisory services, selecting appropriate vendors, at reduced cost, for services consistent with City and Pension Boards' objectives. ^F
- Affirmed the City's fund balance policy with the City Council. ^F
- Developed and issued a new monthly financial reporting package for enhanced financial transparency. ^F

2018 OBJECTIVES

- Publish a Budget Document which is at a "best-in-class" standard, eligible for the GFOA's Distinguished Budget Presentation Award. ^F
- 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. ^F
- Maintain or improve the City's credit rating and issue GO bonds consistent with the adopted 2018 budget. ^F
- Lead an audit process resulting in an unmodified opinion and minimized management letter comments. ^F
- Continue supporting City and Pension Boards' objectives for Public Safety Pension Funds. ^P
- Continue researching opportunities to provide improved and additional online payment offerings, including payments for Metra parking. ^F
- Issue a request for proposals for banking services, as the City's current contract expires in 2018. ^F
- Support Mayor, City Council, City Manager and Department initiatives, as identified. ^A
- Continue investigating additional opportunities to share services with sister governments. ^F

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

FINANCE DEPARTMENT

CITY INSURANCE



Account Code: 111.02.010

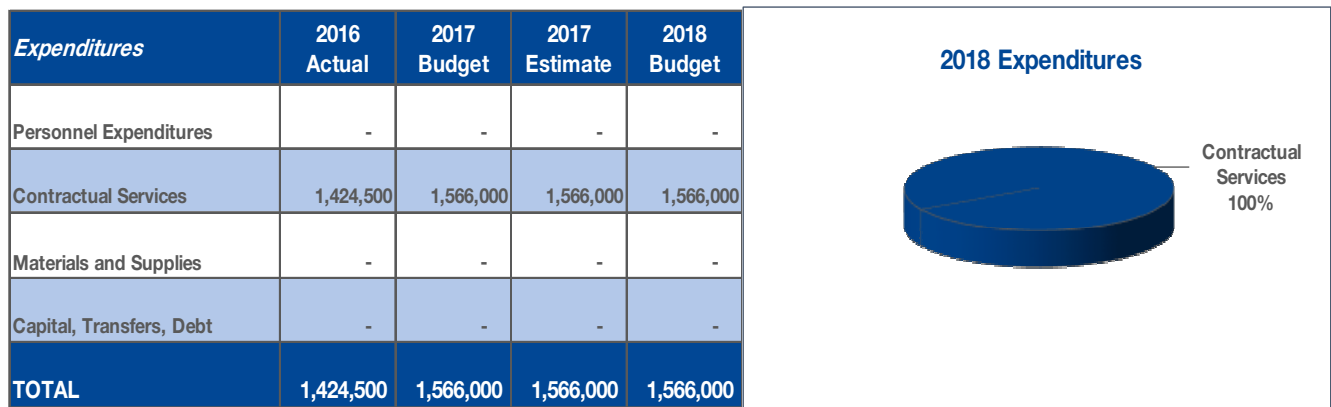
Budgeted Full-time Equivalent Positions: 0

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



2017 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. ^F
- Coordinated development of a City Safety Handbook, including insurance carrier assessments, operating department focus groups, benchmarking with other municipal governments and management support. ^F
- Coordinated safety training for supervisors across all departments. ^F
- Researched local government insurance pool opportunities to manage costs. ^F

2018 OBJECTIVES

- The Finance Department will continue coordinating the City-wide comprehensive risk management program and training in 2018 and future years, including implementation of the enhancements identified in the 2017 assessment. ^F
- Upon establishment of the City's comprehensive risk management program enhancements, training sessions will be provided to all City employees. ^F
- Continue to research local government insurance pool opportunities to manage costs. ^F

FINANCE DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
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111.010 Insurance Plans

111.02.010.6107 Professional Services -Other	1,424,500	1,566,000	1,566,000	1,566,000
Total Insurance Plans	1,424,500	1,566,000	1,566,000	1,566,000

111.011 Finance

111.02.011.5101 Full Time Labor	609,300	693,900	657,900	676,300
111.02.011.5102 Part Time Labor	26,400			
111.02.011.5103 Over Time Labor	1,200	8,400	8,400	8,700
111.02.011.5201 FICA	37,100	43,500	39,800	40,700
111.02.011.5202 Medicare	9,000	10,200	9,700	9,900
111.02.011.5203 IMRF	67,200	67,400	60,700	61,200
111.02.011.5206 PPO Health/Dental Plan	138,100	164,900	164,900	164,900
111.02.011.5209 Life Insurance	1,100			
111.02.011.6102 Professional Services - Audit	51,000	59,800	59,800	59,800
111.02.011.6107 Professional Services -Other	30,700	32,200	32,200	38,400
111.02.011.6201 Professional Development	5,100	6,800	6,800	7,400
111.02.011.6202 Membership Dues	2,200	2,500	2,500	2,000
111.02.011.6203 Postage	43,100	47,600	47,600	47,600
111.02.011.6205 Photo and Printing		500	500	500
111.02.011.6212 Education & Training	2,300	3,600	3,600	6,000
111.02.011.6222 Revenue Sharing	393,200			
111.02.011.6305 Utilities - Mobile Phones	1,100	1,000	1,000	1,000
111.02.011.6405 IT Charges	86,300	71,100	71,100	59,800
111.02.011.6501 Supplies - Books & Periodicals	100	500	500	500
111.02.011.6502 Supplies - Office	13,700	19,000	19,000	16,300
111.02.011.6512 Supplies - Department	12,000	20,500	20,500	20,500
111.02.011.6513 Business Expenses	68,500	80,000	80,000	80,000
Total Finance Administration	1,598,600	1,333,500	1,286,600	1,301,500

111.02.011.8201 Real Estate Taxes	8,800	46,800	46,800	49,100
111.02.011.9101 Reserve & Contingencies		1,101,000	1,101,000	1,139,200
111.02.011.9207 Transfer To Pension Police Fund	827,600	827,400	827,400	827,400
111.02.011.9208 Transfer To Pension Fire Fund	964,100	968,100	968,100	968,100
Total Non-Departmental	1,800,600	2,943,300	2,943,300	2,983,800

General Fund Grand Total	4,823,700	5,842,800	5,795,900	5,851,300
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128 Public Safety Pension Levy

128.03.111.9207 Transfer To Pension Police Fund	2,784,300	2,962,800	2,962,800	3,180,100
128.04.111.9208 Transfer To Pension Fire Fund	2,448,700	2,801,100	2,801,100	3,089,900
Total Public Safety Pension Levy	5,233,000	5,763,900	5,763,900	6,270,000

FINANCE DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
131 Debt Service Fund				
131.02.068.8101 Bond Principal	2,762,200	2,839,000	2,839,000	523,500
131.02.068.8102 Bond Interest	237,600	176,800	176,800	431,300
131.02.068.8103 Bond Administration Fee	2,400	2,000	2,500	2,500
131.02.068.8106 Bond Issuance Costs	69,600	65,000	65,000	65,000
131.02.068.9201 Transfer to General Fund				1,000,000
Total Debt Service Fund	3,071,700	3,082,800	3,083,300	2,022,300
222 Equipment Maintenance & Replacement Fund				
222.085 Technology Equipment Maintenance				
222.02.085.5101 Full Time Labor	351,300	359,600	358,000	369,100
222.02.085.5201 FICA	20,400	22,300	21,600	22,100
222.02.085.5202 Medicare	4,900	5,200	5,200	5,400
222.02.085.5203 IMRF	37,500	34,500	33,000	33,400
222.02.085.5206 PPO Health/Dental Plan	52,000	56,100	56,100	56,100
222.02.085.5209 Life Insurance	800			
222.02.085.5215 Compensated Absences	2,000			
222.02.085.5218 Change in IMRF NPL	38,100			
222.02.085.6107 Professional Services -Other	204,600	361,600	346,400	295,100
222.02.085.6201 Professional Development	1,900	2,400	2,400	2,400
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	6,000	7,500	4,500	7,500
222.02.085.6216 Maintenance of Equipment	351,200	366,900	353,100	361,300
222.02.085.6510 Supplies - Small Tools	1,400	1,500	1,500	1,500
222.02.085.6512 Supplies - Department	700	800	800	800
222.02.085.6606 Computer Software & Hardware	1,900	5,600	5,400	5,600
222.02.091.7106 IT Software & Equipment	185,100	312,300	277,900	2,306,900
Total Technology Equipment Maintenance	1,260,100	1,536,900	1,466,400	3,467,600
Finance Department Total All Funds	14,388,600	16,226,300	16,109,500	17,611,100

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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 29,763 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 two divisions: the Patrol 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 Commander and the Investigations Commander 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 seven sergeants and 36 officers. The Investigations Commander leads Investigations, Traffic and Records.

Administration

This unit is responsible for the Police Department general administration, strategic planning, staffing and managing the budget process. In 2018, the Department will coordinate with Human Resources and the Board of Fire and Police Commissioners to conduct a testing process for establishing a new Sergeant's eligibility list. The Police Department will continue to enroll staff in professional courses that contribute to their ability to supervise the officers, including the next eligible Sergeant to attend Northwestern University's Center for Public Safety's Staff and Command course. Administration will begin negotiations with the Sergeants' and Officers' collective bargaining units to ratify agreements which will expire on December 31, 2018.

POLICE DEPARTMENT BY THE NUMBERS

In 2017, the Police Department received its fifth accreditation award since 2005. The Department will apply for its sixth accreditation award 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 2018, Records staff will work with Department Administration staff to select an e-ticket software vendor, implement the system throughout the agency, ensure the seamless integration with the Department's New World Records Management System (RMS) and train Department personnel on it use. This advancement in technology will significantly reduce the amount of time spent by clerical staff processing citations.

POLICE DEPARTMENT BY THE NUMBERS

Through the first half of 2017, Records personnel processed 1,039 case reports, 565 accident reports, 988 traffic citations, 2,636 traffic warnings, 3,442 ordinance tickets and 361 FOIA requests.

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 7,968 calls for service resulted in a police response during the first half of 2017. The primary function of this Division is responding to emergency calls for service, crime prevention and traffic safety. In 2018, the Patrol Division will continue to participate in quarterly traffic safety/enforcement campaigns promoting safe driving habits and publish the results in the Highlander. In anticipation of hiring new officers, the Field Training Unit will provide refresher training to existing FTO's. The Department will conduct two Specialized Position Uniform Rating System (SPURS) processes for new Taser and Rapid Deployment Instructors to facilitate the two respective internal training courses for officers. Staff will continue to develop the Crisis Intervention Team (CIT) to assist individuals that require intervention related to anxious, hostile or challenging behavior.

POLICE DEPARTMENT BY THE NUMBERS

In the first half of 2017, the Patrol Division conducted 2,331 traffic stops. 89% of stops were for moving violations, 8% were for license plate/registration violations and 3% were for equipment violations.

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 2018 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. This unit coordinates the Community Emergency Response Team (CERT), which is comprised of resident volunteers.

POLICE DEPARTMENT BY THE NUMBERS

During the first half of 2017, Investigators conducted 11 alcohol compliance checks that resulted in 1 violation and 34 tobacco compliance checks that resulted in 0 violations.

Traffic/Community Service

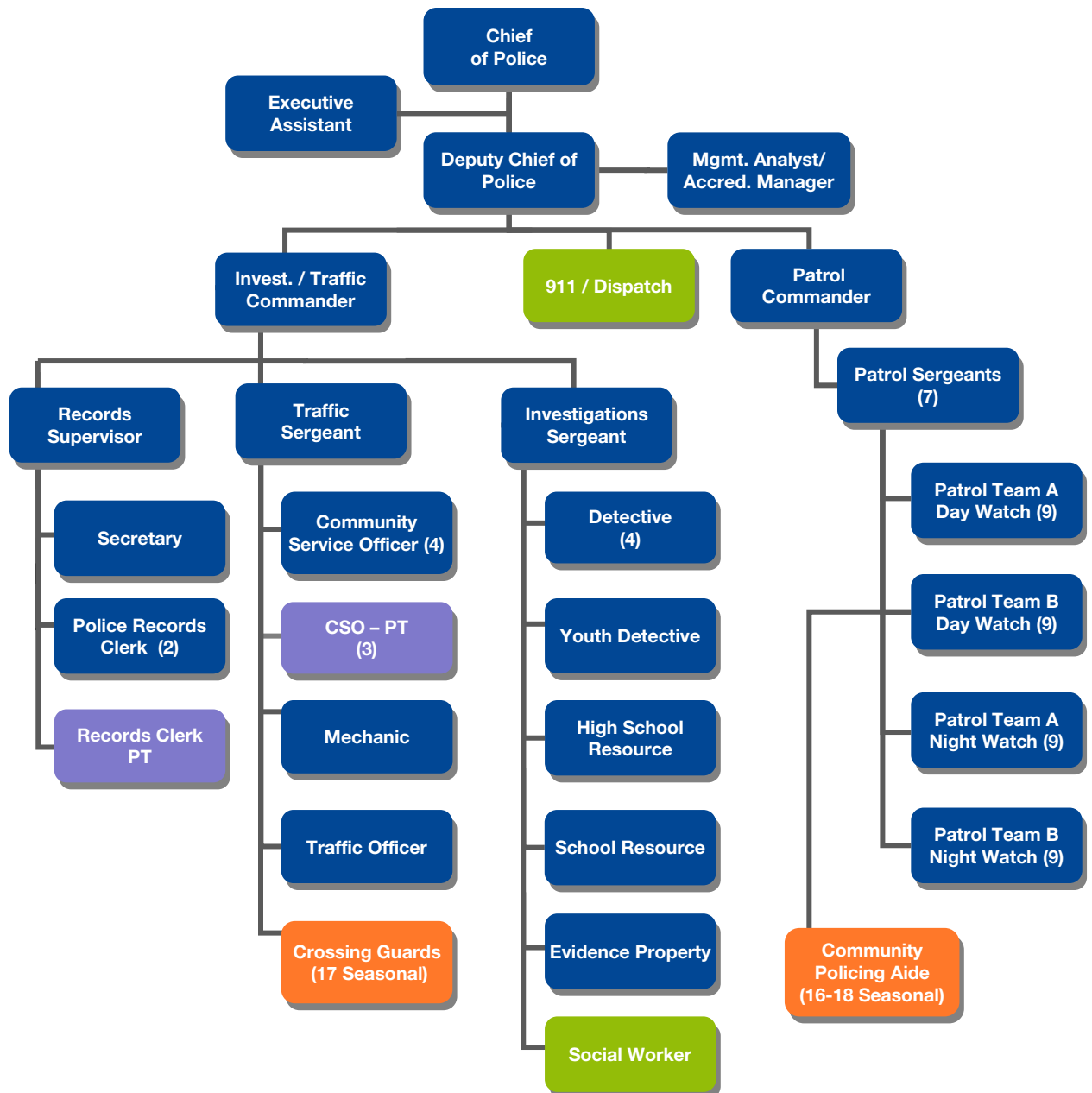
The Traffic/Community Service Unit is responsible for education and enforcement efforts in the community, promoting traffic safety and reduction of personal injury accidents. The Unit is staffed by a Sergeant, an officer, four full-time Community Service Officers (CSOs) and three part-time CSO's. The Police Department's Mechanic and School Crossing Guards are included in the Traffic Unit. The staff works closely with the Transportation Commission 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.

POLICE DEPARTMENT BY THE NUMBERS

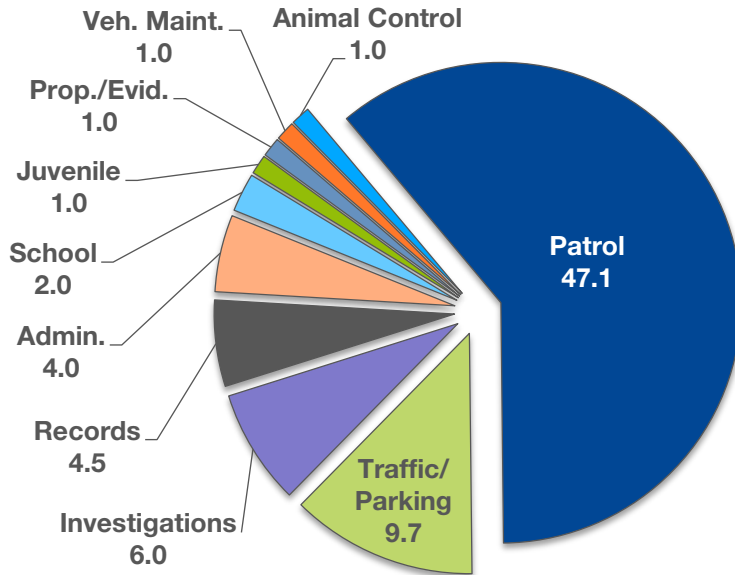
The Community Service
Officers (CSOs) issued 2,328
ordinance violation citations
during the first half of 2017.

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. In 2017, Department staff completed a local parking permit and fine comparison to identify opportunities that would maintain regional equity with surrounding municipalities. 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.

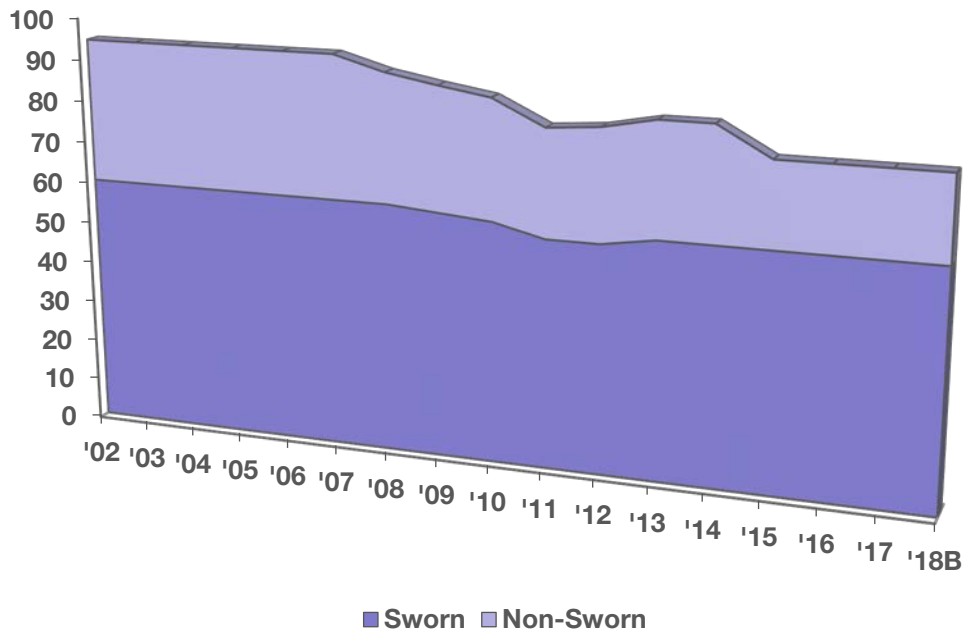
POLICE DEPARTMENT ORGANIZATIONAL CHART



Full-time Equivalent by Functional Area

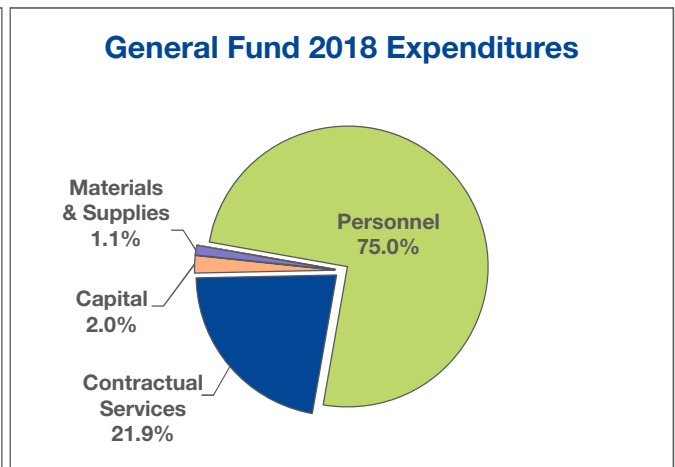
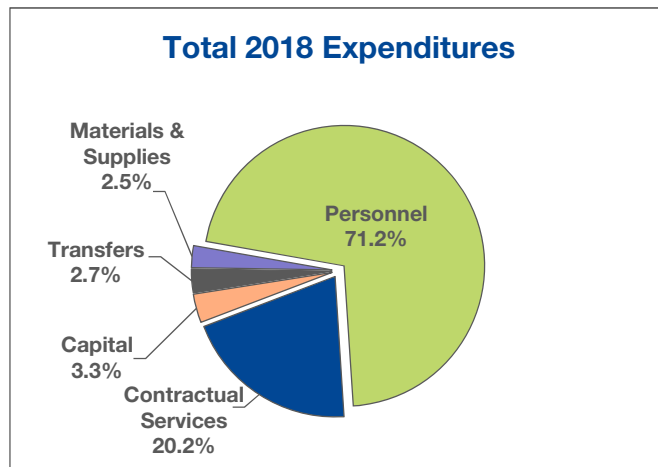


Personnel History



POLICE DEPARTMENT

DEPARTMENT BUDGET SUMMARY



<i>Expenditures by Fund</i>	Pg. No.	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est. Dollar	Percent
Administration	158	852,100	1,085,600	1,083,800	1,153,800	70,000	6.5%
Records/Communications	159	1,568,400	1,731,100	1,662,600	1,839,300	176,700	10.6%
Patrol	160	5,531,500	5,918,700	5,888,200	6,197,300	309,100	5.2%
Investigations	161	1,355,700	1,367,700	1,360,400	1,398,000	37,600	2.8%
Extra Jobs	162	465,000	421,900	419,900	431,400	11,500	2.7%
Traffic/Community Service	163	595,600	635,900	534,000	531,900	(2,100)	-0.4%
Total General Fund		10,368,200	11,160,900	10,948,900	11,551,700	602,800	5.5%
Enhanced 911	274	370,000	382,100	382,100	383,100	1,000	0.3%
Other Governmental Funds		370,000	382,100	382,100	383,100	1,000	0.3%
Parking Enforcement	328	319,900	406,000	326,800	346,700	19,900	6.1%
Total Enterprise Funds		319,900	406,000	326,800	346,700	19,900	6.1%
Equip. Maint. & Replacement	338	371,000	480,200	480,100	523,000	42,900	8.9%
Total Internal Service Funds		371,000	480,200	480,100	523,000	42,900	8.9%
Total All Funds		11,429,200	12,429,200	12,137,800	12,804,400	666,600	5.5%

Notable Budget Variances:

1. All Divisions, excluding E911 - personnel cost increases related to union contracts, compensation plan and insurance, plus additional changes as noted below.
2. Administration - professional services, reallocation of IT charges due to a methodology update and capital for purchase of a Green Bay Trail safety video camera system (from HPHS to Bloom St.).
3. Records/Communications - consolidated dispatch contractual service/capital cost and capital for the purchase of a building door access system replacement.
4. Patrol - education and training, reallocation of eqp. charges due to an allocation methodology update and capital for purchase of optical sighting systems for 24 Sig Patrol Rifles.
5. Investigations - professional development, membership dues and activities programming costs.
6. Equip. Maint. & Replacement - capital for vehicle replacement, consistent with the City's five-year CIP.

See Glossary of Terms and Funds in the Appendix.

POLICE DEPARTMENT

PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
Public Safety	Ensure quality of training and sufficient time is spent with new police officers as part of their Field Officer Training Program	Assess type of training and field courses are met	6.7 New Training Courses per Officer with 0 - 5 Years of Service*	7 New Training Courses per Officer with 0 - 5 Years of Service*	8 New Training Courses per Officer with 0 - 5 Years of Service*
	Gauge the Department's station adjustment program on juvenile activity in order to minimize the unlawful acts of juveniles following Police Officer interaction and involvement	Identify the number of station adjustments for juveniles and assess post activity initiated by the Department. Station adjustments require parental assignment to the juvenile for a finite period of time	Station Adjustments 36	Station Adjustments 30	Station Adjustments 32 - 46
			# of Juvenile Contacts post initial Station Adjustment 5	# of Juvenile Contacts post initial Station Adjustment 0 - 5	# of Juvenile Contacts post initial Station Adjustment 0 - 5
Public Safety & Community Vibrancy	Provide timely and comprehensive public education and safety information	Provide a minimum of annual service announcements on various facets of public safety and education, including drinking/driving, seat belt importance, cell phone use while driving, and general public safety reminders to the public	Public Safety Alerts** 24	Public Safety Alerts** 30	Public Safety Alerts** 30
			Community Relations Activity 136	Community Relations Activity 114***	Community Relations Activity 190
Community Vibrancy	Ensure City residents are supported by responsive and effective Police Department operations	Percentage of residents responding positively regarding satisfaction that (to be completed by PD)	91%	N/A	92%

*Average omits basic police academy, regular in-service trainings, refresher/recertification trainings, standard FTO steps and regular scheduled annual/biannual trainings unless taken for the first time

**Number of public safety alerts is dependent on the type, frequency and nature of specific incidents

***SRO was on restricted duty for all of 2017

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

Existing VHF and analog radio technology are antiquated and will require future replacement. Starcom radio systems, that are interoperable throughout the state and can be utilized by all Public Safety entities, will be used in the future. Staff initiated the implementation of the radio technology transition and will continue to evaluate this project with other partnering agencies sharing the East Shore Radio Network.

National recommendations and pending State legislation may require police officers to be equipped with Body Worn Cameras (BWCs). The Department will continue to monitor the legislation and make recommendations for the acquisition of BWCs, related technologies and required policies.

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.

PERSONNEL PLAN

Coordinate with Human Resources to conduct a nation-wide executive search for a permanent Police Chief and transition responsibilities from the Interim Police Chief. Review the current command structure and positional functions to identify efficiencies in Department operations. Prioritize professional development of personnel for future leadership and supervisory roles.

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.

North Shore School District 112 (NSSD 112) is reconfiguring its school buildings. Currently one School Resource Officer acts as the liaison between the Department and NSSD 112. The department will monitor the reconfiguration and assess the impact on City operators at the appropriate time.

Digital evidence recorded by BWCs may significantly increase FOIA requests. Processing FOIA requests is time consuming and may require additional support staff in Records (Records Clerk) and Investigations (Property Custodian). As the legislation progresses, staff will evaluate and make recommendations for additional support staff if needed.

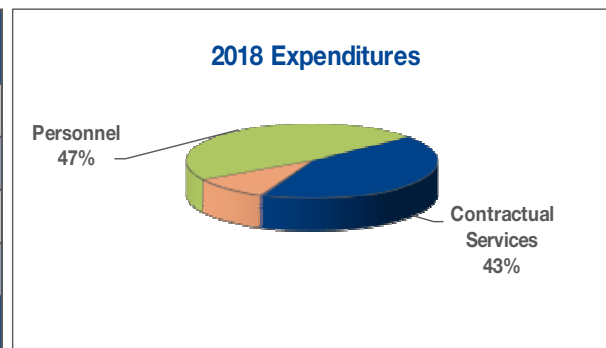
Account Code: 111.03.013

Budgeted Full-time Equivalent Positions: 4.0

PURPOSE

The Police Department's Administrative Division consists of the Chief of Police, Deputy Chief of Police, a Management Analyst and an Executive Assistant. This unit is responsible for the general administration of the Police Department, as well as strategic planning, staffing and managing the budget process and expenditures, 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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	514,400	529,000	528,900	545,900
Contractual Services	334,200	516,000	515,100	489,400
Materials and Supplies	3,500	4,000	3,100	3,600
Capital	0	36,700	36,700	115,000
TOTAL	852,100	1,085,600	1,083,800	1,153,800



2017 OBJECTIVES ACCOMPLISHED

- Partnered with Human Resources and the Board of Fire and Police Commissioners to select a vendor that administered a new police officer eligibility list testing process, leading to the hire of four new recruits who started the Basic Police Academy. ^P
- Staff attended the 2017 CALEA conference in the 1st quarter and received the Police Department's fifth consecutive award for re-accreditation. ^P
- Re-affirmed two-year Emergency Management Program Certification from the Lake County Emergency Management Agency. ^P
- Facilitated quarterly briefings by Glenview Public Safety Dispatch to City Council regarding dispatch operations. ^{F, P, I}
- Led 27 public safety presentations during the first half of 2017 and participated in programs with community partners including alcohol awareness, reading programs with North Shore School District 112 and Peer Jury as Restorative Justice for School District 113 faculty and staff. ^C
- Acquired and implemented a document management software, improving internal processes involving policies, training and accreditation management. ^{F, I}

2018 OBJECTIVES

- Assist 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 1st quarter of 2018. ^P
- Partner 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. ^P
- Schedule the next eligible Sergeant to attend the Northwestern University Center for Public Safety's School of Police Staff and Command by the end of the 3rd quarter. ^P
- Begin negotiations with the Sergeants' and Officers' collective bargaining units to ratify agreements which will expire on December 31, 2018. ^F
- 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. ^C

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

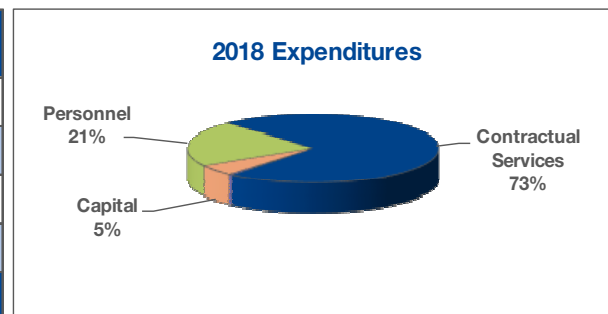
PURPOSE

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 Highland. 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 2017, the Communications Center received 10,370 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.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	366,100	386,700	379,800	392,800
Contractual Services	1,161,700	1,255,800	1,252,300	1,342,600
Materials and Supplies	6,300	10,900	9,900	8,100
Capital	34,300	77,700	20,600	95,800
TOTAL	1,568,400	1,731,100	1,662,600	1,839,300



2017 OBJECTIVES ACCOMPLISHED

- Records staff attended data entry and records management-focused training, which created efficiencies in daily operations through the utilization of various software programs. ^{F, I}
- The Records Supervisor attended a management course focused on the supervision of civilian personnel and the introduction of new work-related concepts and technology into the division. ^F
- Purchased portable printers for patrol vehicles that will integrate with the Department's e-ticket program which is expected to be fully implemented in 2018. ^{F, I}

2018 OBJECTIVES

- Records staff will work with Department Administration staff to select an e-ticket software vendor, implement the system throughout the agency, ensure the seamless integration with the Department's New World Records Management System (RMS) and train Department personnel on its use by the end of the 2nd quarter. ^{F, I}
- Streamline Records staff workload based on the new e-ticket program protocols by the end of the 2nd quarter. ^F
- Throughout the year, integrate technological advancements within the division. ^{F, I}

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

POLICE DEPARTMENT

PATROL DIVISION



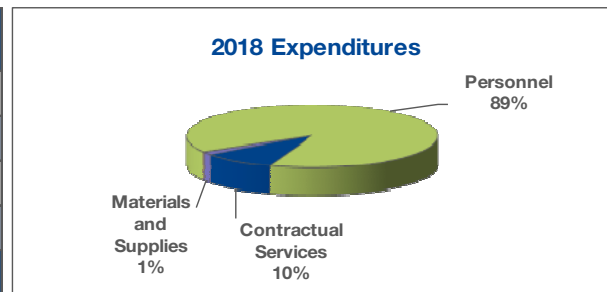
Account Code: 111.03.015

Budgeted Full-time Equivalent Positions: 47.66

PURPOSE

The Patrol Division is comprised of 36 Patrol Officers, seven 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. 10,229 incidents were responded to or initiated by police in the first half of 2017. 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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	4,979,500	5,295,200	5,265,500	5,501,700
Contractual Services	475,100	532,800	532,100	588,800
Materials and Supplies	57,200	85,600	85,600	88,300
Capital	19,600	5,000	5,000	18,500
TOTAL	5,531,500	5,918,700	5,888,200	6,197,300



2017 OBJECTIVES ACCOMPLISHED

- Provided a safe environment for the public by conducting traffic safety programs and public alerts. ^P
- Implemented new training curriculums used at the remodeled firearms training center. Dynamic movement and use of the Sig Patrol Rifle were the focus of the new curriculum. ^P
- Organized 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. ^P
- Field Training Officers (FTOs) obtained required refresher courses in order to maintain state compliance and provide new police officers with the most up to date training practices. ^P
- Performed a Specialized Position Uniform Rating System (SPURS) process in order to identify additional FTOs needs due recent and anticipated hires of new officers. ^P
- Led a Citizens Police Academy that focused on the various aspects of law enforcement and provided a hands on experience regarding certain operations. ^C

2018 OBJECTIVES

- Continue to develop a Crisis Intervention Team (CIT) staffed by police personnel to assist individuals that require immediate intervention related to the de-escalation of anxious, hostile or challenging behavior. ^P
- Integrate the Fire Department into the response protocols for Blue Point Activations at equipped schools by the end of the 1st quarter. ^P
- Conduct a SPURS process to identify a new Taser Instructor for the Department's in-house Conducted Electrical Weapons (CEW) training by the end of the 3rd quarter. ^P
- Perform quarterly traffic safety/enforcement campaigns in business districts, school zones and areas that receive a high frequency of complaints from residents. ^P
- Schedule refresher trainings for current and newly appointed FTOs in the anticipation of new police officer hires. ^P
- Conduct 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 2nd quarter. ^P

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

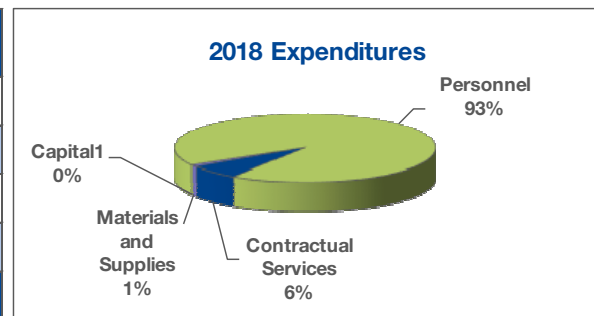
Budgeted Full-time Equivalent Positions: 10.0

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. The North Shore Academy, is a therapeutic school on the south end serving students struggling with the social, emotional and behavioral demands of school. 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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	1,273,300	1,265,500	1,264,300	1,294,300
Contractual Services	62,600	88,200	82,100	91,300
Materials and Supplies	13,500	14,100	14,100	12,400
Capital ¹	6,300.00	-	-	-
TOTAL	1,355,700	1,367,700	1,360,400	1,398,000



2017 OBJECTIVES ACCOMPLISHED

- Investigated and cleared assigned Part I Violent Crimes above the national average at year-end. ^P
- Investigators attended the 2017 Illinois Homicide Investigators Training Conference. ^P
- Obtained state mandated Lead Homicide Investigator training for the Unit's newly assigned Investigator. ^P
- Identified and recommended the purchase of software that will manage digital evidence storage. ^{F, I}
- Installed an enclosure within the evidence/property room to provide additional security of high risk evidence. ^{P, I}
- Graduated 24 Junior Police Academy participants which focused on educating community youths on the various functions of the Police Department. ^C

2018 OBJECTIVES

- Continue to investigate and clear the Part I Violent Crimes assigned to the Unit above the national average at year-end. ^P
- Certify one Investigator as a Certified Financial Crimes Investigator (CFCI) through the International Association of Financial Crime Investigators (IAFCI) by the end of the 4th quarter. This professional certification will assist in the prosecution of financial crime cases that have been investigated by the Department. ^P
- Assign an Investigations Supervisor and an Investigator to attend the 2018 Illinois Homicide Investigators Training Conference by the end of the 3rd quarter. ^P
- Certify two Investigators by the end of the 3rd quarter for Fire Investigation Certification as part of the City's Fire Investigation Team which is comprised of Fire and Police Department personnel. ^P

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

POLICE DEPARTMENT

EXTRA JOBS

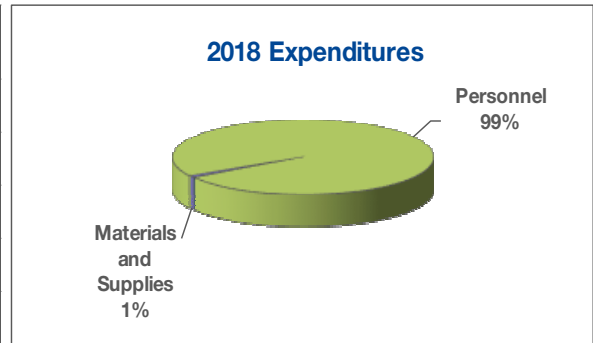


Account Code: 111.03.017
 Budgeted Full-time Equivalent Positions: 0

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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	463,300	415,900	415,900	427,400
Contractual Services	900	1,000	1,000	1,000
Materials and Supplies	800	5,000	3,000	3,000
Capital	-	-	-	-
TOTAL	465,000	421,900	419,900	431,400



POLICE DEPARTMENT

TRAFFIC / COMMUNITY SERVICE



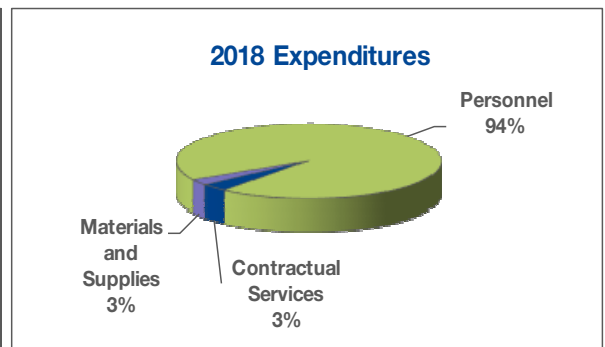
Account Code: 111.03.018
Budgeted Full-time Equivalent Positions: 11.68

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. The staff works closely with the Transportation Commission and Traffic Management Committee to implement recommendations for approval by City Council. The 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 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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	573,900	601,900	507,600	501,300
Contractual Services	13,000	22,600	15,400	17,200
Materials and Supplies	8,700	11,400	11,000	13,400
Capital	-	-	-	-
TOTAL	595,600	635,900	534,000	531,900



2017 OBJECTIVES ACCOMPLISHED

- The Traffic Unit obtained the Illinois Department of Transportation STEP, DUI and seat belt education and enforcement grant. This allowed for quarterly traffic safety/enforcement campaigns. ^{F, P}
- Focused traffic safety details, including cell phone violations, were coordinated and conducted throughout the year in school safety zones, business districts and high frequency traffic complaint areas in residential neighborhoods. ^P
- Two officers attended Lake County's Major Crash Assistance Team (MCAT) annual training. ^P
- Two officers attended Illinois Truck Enforcement Association's (ITEA) annual conference. ^P
- The Traffic unit transitioned the Red Light Camera Enforcement from an existing provider to a new contractor. ^{F, I}

2018 OBJECTIVES

- Apply for an Illinois Department of Transportation STEP, DUI and seat belt education and enforcement grant. Upon approval of the grant, the Unit will coordinate quarterly traffic education and enforcement safety initiatives. ^{F, P}
- Continue to educate and enforce railroad safety laws at commuter train stations throughout the year. ^{P, C}
- Send a member of the Department's Accident Investigation Team to Northwestern University's Center for Public Safety Crash Investigation course by the end of the 3rd quarter. ^P
- Schedule a new full-time Community Service Officer (CSO) to a CSO course at the College of Lake County by the end of the 2nd quarter. ^P
- Conduct a SPURS process to select new members for the Department's Accident Investigation Team by the end of the 2nd quarter and identify an existing member to join Lake County's MCAT by the end of the 1st quarter. ^P

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

POLICE DEPARTMENT

EXPENDITURE DETAIL

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.013 Police Administration and Training				
111.03.013.5101 Full Time Labor	421,300	430,500	430,500	446,700
111.03.013.5103 Over Time Labor	1,100	3,500	3,500	3,500
111.03.013.5201 FICA	7,800	8,100	8,100	8,300
111.03.013.5202 Medicare	6,100	6,400	6,300	6,500
111.03.013.5203 IMRF	14,100	12,500	12,500	12,700
111.03.013.5206 PPO Health/Dental Plan	63,200	68,000	68,000	68,000
111.03.013.5209 Life Insurance	800			
111.03.013.6106 Professional Services - Medical	600	2,600	2,600	3,100
111.03.013.6107 Professional Services -Other	49,600	138,000	138,000	54,200
111.03.013.6201 Professional Development	2,800	7,500	7,500	5,200
111.03.013.6202 Membership Dues	10,000	11,900	11,900	15,200
111.03.013.6203 Postage		200	200	200
111.03.013.6205 Photo & Printing				500
111.03.013.6206 Receptions & Ceremonials	800	1,500	1,500	1,800
111.03.013.6210 Activities Programming Costs	1,800	8,400	8,400	8,000
111.03.013.6212 Education & Training	19,500	12,600	11,700	15,500
111.03.013.6215 Repairs		100	100	100
111.03.013.6405 IT Charges	249,200	333,300	333,300	385,800
111.03.013.6502 Supplies - Office	2,100	2,100	2,100	2,100
111.03.013.6513 Business Expenses	1,400	1,900	1,000	1,500
111.03.013.7104 Machinery & Equipment		36,700	36,700	115,000
Total Police Administration and Training	852,100	1,085,600	1,083,800	1,153,800

111.014 Police Communications and Records				
111.03.014.5101 Full Time Labor	245,400	250,600	248,300	255,600
111.03.014.5102 Part Time Labor	9,900	17,400	13,500	17,800
111.03.014.5103 Over Time Labor	300	5,200	5,200	5,300
111.03.014.5201 FICA	15,600	16,900	16,600	17,300
111.03.014.5202 Medicare	3,600	4,000	3,900	4,000
111.03.014.5203 IMRF	27,200	24,600	24,300	24,700
111.03.014.5206 PPO Health/Dental Plan	63,500	68,000	68,000	68,000
111.03.014.5209 Life Insurance	500			
111.03.014.6101 Professional Services - Legal	400	200	200	300
111.03.014.6107 Professional Services -Other	1,109,300	1,187,100	1,187,100	1,252,800
111.03.014.6201 Professional Development	1,900			1,800
111.03.014.6202 Membership Dues	100			
111.03.014.6203 Postage	3,500	5,000	5,000	5,000
111.03.014.6210 Activities Programming Costs		400	400	20,300
111.03.014.6212 Education & Training	200	600	600	600
111.03.014.6215 Repairs	1,000	2,000	1,000	1,200
111.03.014.6216 Maintenance of Equipment	25,400	32,300	32,300	32,300
111.03.014.6304 Utilities - Telephone	9,200	12,800	12,800	12,800
111.03.014.6305 Utilities - Mobile Phones	10,600	15,400	12,900	15,500
111.03.014.6502 Supplies - Office	5,600	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		1,100	1,300	600
111.03.014.6606 Computer Software & Hardware		2,300	1,100	
111.03.014.7104 Machinery & Equipment	34,300	77,700	20,600	95,800
Total Police Communications and Records	1,568,400	1,731,100	1,662,600	1,839,300

POLICE DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.015 Police Patrol				
111.03.015.5101 Full Time Labor	3,996,300	4,203,500	4,175,200	4,384,400
111.03.015.5103 Over Time Labor	213,500	278,300	277,000	284,600
111.03.015.5201 FICA	2,200		700	
111.03.015.5202 Medicare	63,600	65,400	64,600	67,700
111.03.015.5206 PPO Health/Dental Plan	694,800	748,000	748,000	765,000
111.03.015.5209 Life Insurance	9,200			
111.03.015.6107 Professional Services -Other				900
111.03.015.6205 Photo & Printing	3,400	4,800	4,800	4,800
111.03.015.6209 Laundry & Uniforms	3,700	4,600	4,600	4,600
111.03.015.6210 Activities Programming Costs	3,100	4,700	4,700	1,800
111.03.015.6212 Education & Training	17,000	31,700	31,700	45,800
111.03.015.6215 Repairs		800		
111.03.015.6216 Maintenance of Equipment	1,200	6,100	6,100	7,900
111.03.015.6404 Equipment Charges	446,600	480,200	480,200	523,000
111.03.015.6502 Supplies - Office	1,500	1,200	1,200	1,200
111.03.015.6503 Supplies - Clothing	30,100	42,800	42,800	45,300
111.03.015.6508 Supplies - Medical & Lab	6,000	14,500	14,500	5,900
111.03.015.6511 Supplies - Traffic Control	800	900	900	1,000
111.03.015.6512 Supplies - Department	18,700	26,400	26,400	35,000
111.03.015.7104 Machinery & Equipment	19,600	5,000	5,000	18,500
Total Police Patrol	5,531,500	5,918,700	5,888,200	6,197,300

111.016 Police Investigations				
111.03.016.5101 Full Time Labor	973,800	974,500	973,400	1,000,100
111.03.016.5103 Over Time Labor	114,800	96,000	96,000	98,600
111.03.016.5201 FICA	3,600	3,700	3,700	3,800
111.03.016.5202 Medicare	14,600	15,500	15,500	15,900
111.03.016.5203 IMRF	6,600	5,700	5,700	5,800
111.03.016.5206 PPO Health/Dental Plan	157,700	170,000	170,000	170,000
111.03.016.5209 Life Insurance	2,300			
111.03.016.6107 Professional Services -Other	11,700	14,300	14,300	14,000
111.03.016.6201 Professional Development		1,000	1,100	3,500
111.03.016.6202 Membership Dues	45,200	49,200	45,200	49,200
111.03.016.6205 Photo & Printing	100	500	500	500
111.03.016.6206 Receptions & Ceremonials				100
111.03.016.6210 Activities Programming Costs	2,600	16,200	14,200	16,200
111.03.016.6212 Education & Training	3,000	6,500	6,500	7,200
111.03.016.6215 Repairs		500	300	500
111.03.016.6501 Supplies - Books & Periodicals				2,800
111.03.016.6503 Supplies - Clothing	6,000	6,500	6,500	7,000
111.03.016.6510 Supplies - Small Tools	200	1,100	1,100	300
111.03.016.6512 Supplies - Department	7,300	6,500	6,500	2,300
111.03.016.7104 Machinery & Equipment	6,300			
Total Police Investigations	1,355,700	1,367,700	1,360,400	1,398,000

POLICE DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
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111.017 Police Extra Jobs

111.03.017.5103 Over Time Labor	463,300	410,000	410,000	421,300
111.03.017.5202 Medicare		5,900	5,900	6,100
111.03.017.6205 Photo & Printing	900	1,000	1,000	1,000
111.03.017.6512 Supplies - Department	800	5,000	3,000	3,000
Total Police Extra Jobs	465,000	421,900	419,900	431,400

111.018 Police Traffic and Community Service

111.03.018.5101 Full Time Labor	335,300	334,600	239,000	245,600
111.03.018.5102 Part Time Labor	109,700	116,000	116,000	118,300
111.03.018.5103 Over Time Labor	35,100	48,800	45,000	45,900
111.03.018.5201 FICA	14,900	17,700	17,600	18,100
111.03.018.5202 Medicare	7,600	7,200	5,800	5,900
111.03.018.5203 IMRF	7,300	9,700	16,200	16,400
111.03.018.5206 PPO Health/Dental Plan	63,200	68,000	68,000	51,000
111.03.018.5209 Life Insurance	800			
111.03.018.6106 Professional Services - Medical	800			
111.03.018.6107 Professional Services -Other	3,600	7,100	4,500	5,000
111.03.018.6210 Activities Programming Costs		7,000	4,000	7,000
111.03.018.6212 Education & Training	5,600	4,700	3,000	2,900
111.03.018.6216 Maintenance of Equipment	3,100	3,900	3,900	2,400
111.03.018.6501 Supplies - Books & Periodicals	3,800	3,800	3,800	1,500
111.03.018.6502 Supplies - Office		400	400	400
111.03.018.6503 Supplies - Clothing	700	1,100	1,100	6,300
111.03.018.6510 Supplies - Small Tools	300	300	300	300
111.03.018.6511 Supplies - Traffic Control	3,400	4,400	4,400	4,000
111.03.018.6512 Supplies - Department		600	600	600
111.03.018.6513 Business Expenses	500	700	400	400
Total Police Traffic and Community Service	595,600	635,900	534,000	531,900

General Fund Total for Police Department	10,368,200	11,160,900	10,948,900	11,551,700
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124 E911 Fund

124.03.067.6215 Repairs	500	1,000	1,000	2,000
124.03.067.6216 Maintenance of Equipment	2,400	2,700	2,700	2,700
124.03.067.6304 Utilities - Telephone	17,200	28,400	28,400	28,400
124.03.067.9201 Transfer to General Fund	350,000	350,000	350,000	350,000
Total E-911 Fund	370,000	382,100	382,100	383,100

211.072 Parking Enforcement

211.06.072.5101 Full Time Labor	115,800	134,100	122,200	125,900
211.06.072.5102 Part Time Labor	131,000	142,900	128,300	142,000
211.06.072.5103 Over Time Labor	1,100	1,000	1,000	1,000
211.06.072.5201 FICA	15,700	17,200	15,600	16,700
211.06.072.5202 Medicare	3,700	4,000	3,600	3,900
211.06.072.5203 IMRF	13,400	13,000	11,800	12,000
211.06.072.5206 PPO Health/Dental Plan	31,800	34,000	34,000	34,000
211.06.072.5209 Life Insurance	200			
211.06.072.6107 Professional Services -Other		400	400	-
211.06.072.6205 Photo & Printing	1,700	4,100	4,100	3,100

POLICE DEPARTMENT

EXPENDITURE DETAIL

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
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	4,900	4,900	7,200
211.06.072.7104 Machinery & Equipment		49,500		
Total Parking Enforcement	319,900	406,000	326,800	346,700

222.087 Police Equipment Maintenance

222.03.087.5101 Full Time Labor	79,200	80,300	80,400	82,500
222.03.087.5103 Over Time Labor	2,100	3,500	3,500	3,600
222.03.087.5201 FICA	4,800	5,200	5,200	5,300
222.03.087.5202 Medicare	1,100	1,200	1,200	1,200
222.03.087.5203 IMRF	9,000	8,000	8,100	8,200
222.03.087.5206 PPO Health/Dental Plan	15,800	17,000	17,000	17,000
222.03.087.5209 Life Insurance	200			
222.03.087.6107 Professional Services -Other				400
222.03.087.6212 Education & Training	400	1,000	800	500
222.03.087.6215 Repairs	18,500	20,000	20,000	20,000
222.03.087.6303 Utilities - Cleaning/Waste Disposal	1,900	2,500	2,500	2,500
222.03.087.6503 Supplies - Clothing	200	300	300	300
222.03.087.6510 Supplies - Small Tools	800	1,600	1,600	1,600
222.03.087.6512 Supplies - Department	36,100	32,500	32,500	33,000
222.03.087.6514 Gas, Oil & Anti-Freeze	74,300	151,600	151,600	151,600
222.03.088.7104 Machinery & Equipment	126,500	155,500	155,500	195,300
Total Police Equipment Maintenance	371,000	480,200	480,100	523,000

Police Department Total All Funds	11,429,200	12,429,200	12,137,800	12,804,400
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FIRE DEPARTMENT

FIRE DEPARTMENT OVERVIEW



The Highland Park Fire Department consists of 50 sworn and 2 civilian personnel committed to protecting the people, property and environment within the Highland Park community. 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 and administration, staffing, review of policies and procedures, creating efficiencies and identifying short- and long-term goals. In 2017, the staff, along with the Accreditation Committee, completed the documents required for the Committee's visit. After the four-day visit in May, the Accreditation team leader declared that the Fire Department was being recommended to the international commission in Charlotte, North Carolina for re-accreditation.

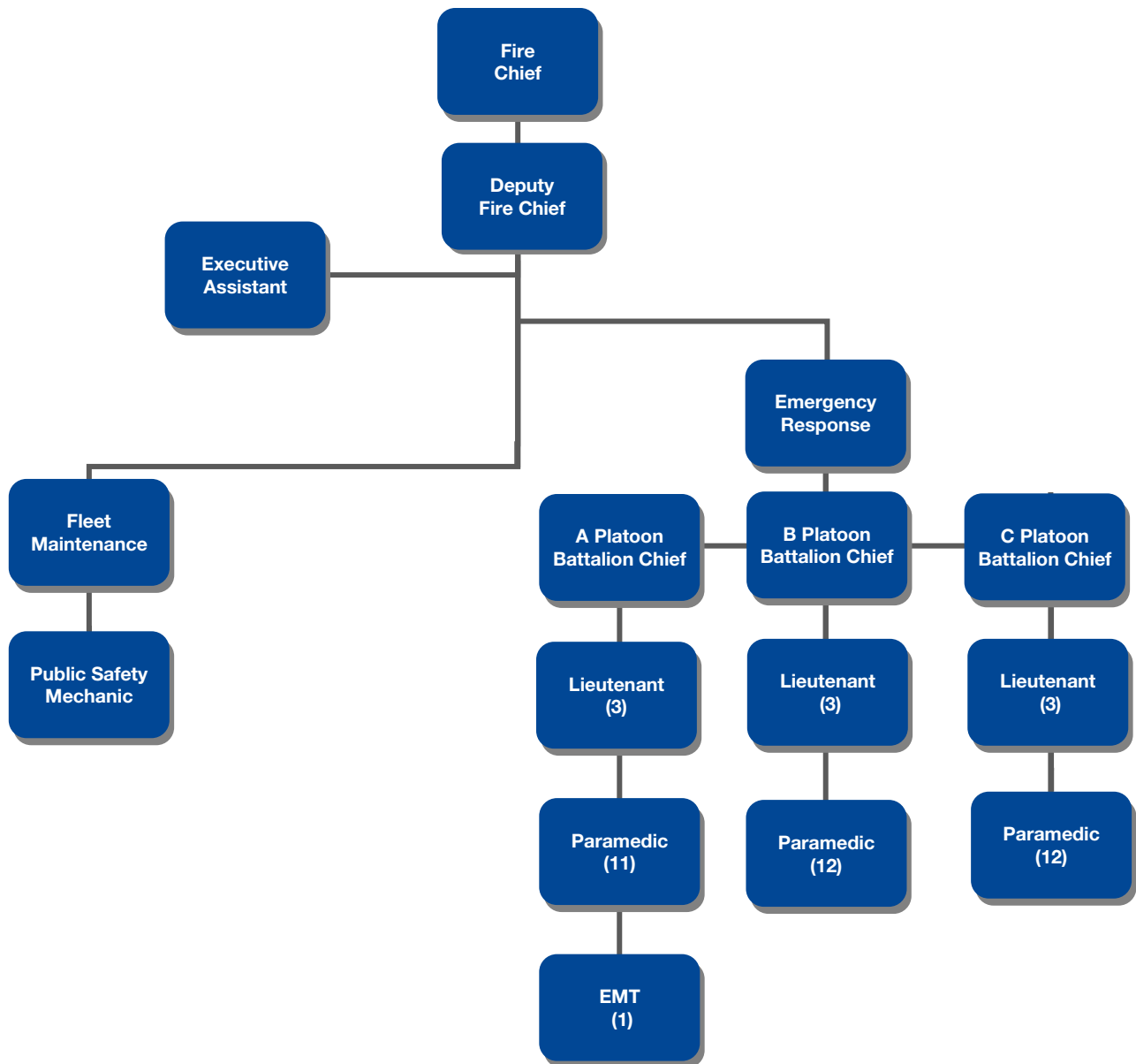
In 2017, the Department updated the Five Year Strategic Plan, and Standard of Cover Standard guidelines, and Response Plans in an effort to create efficiencies.

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 2017, the Department received a Governor's Award for the City's shared fire and emergency services intergovernmental agreement with the City of Highland.

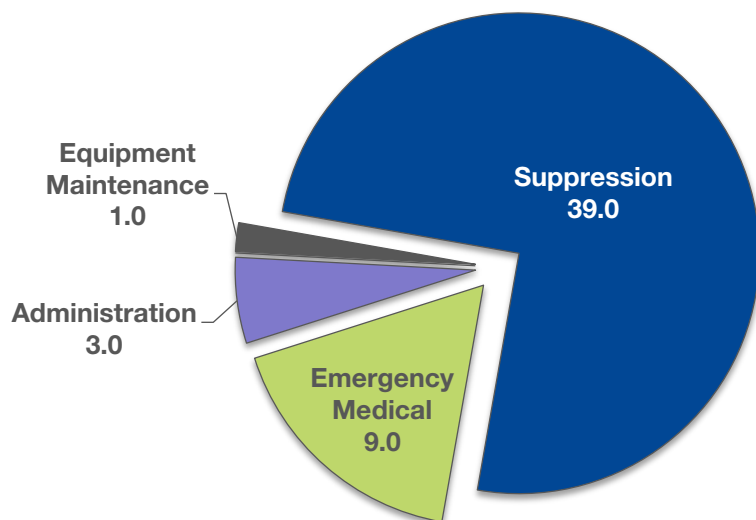
FIRE DEPARTMENT ORGANIZATIONAL CHART



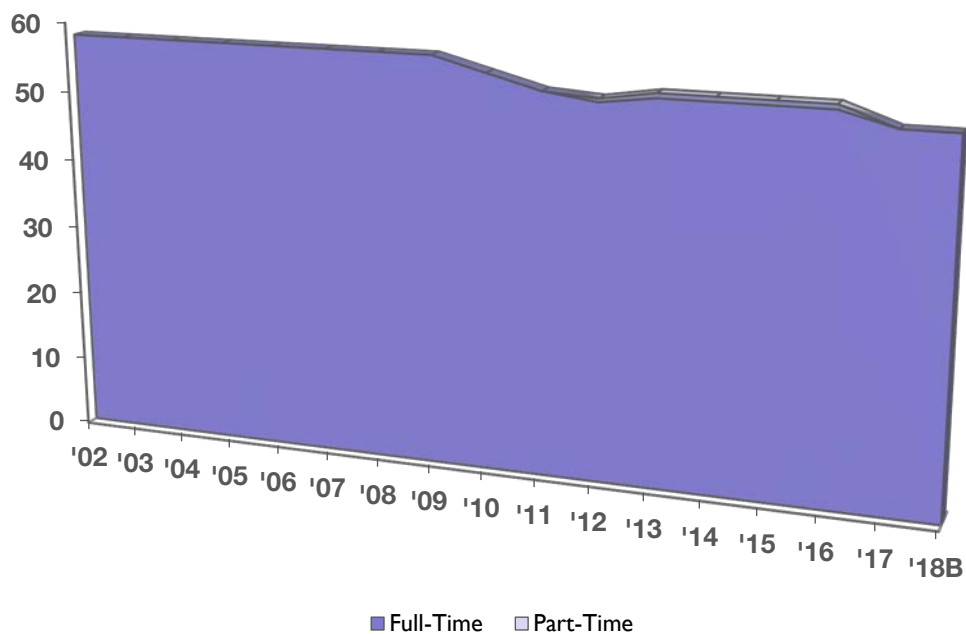
FIRE DEPARTMENT

PERSONNEL

Full-time Equivalent by Functional Area

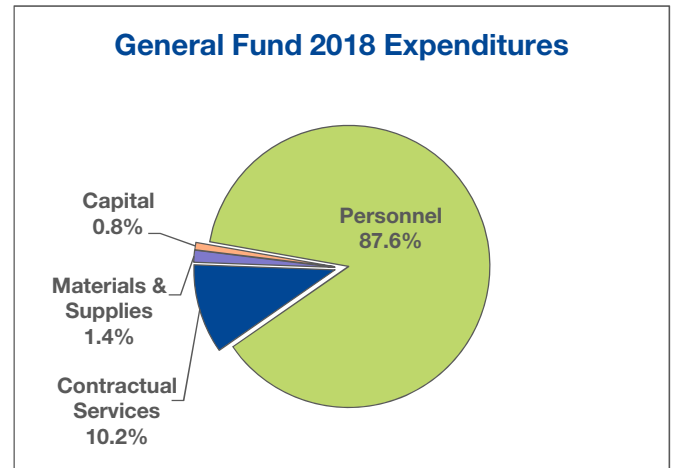
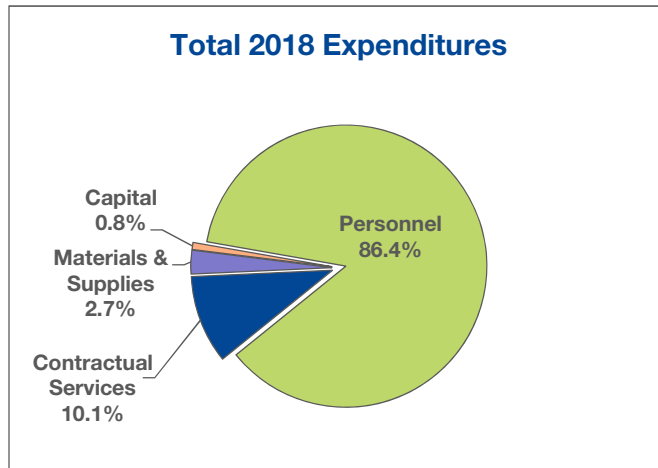


Personnel History



FIRE DEPARTMENT

DEPARTMENT BUDGET SUMMARY



<i>Expenditures by Fund</i>	Pg. No.	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
						Dollar	Percent
Administration	176	561,400	634,400	633,900	660,600	26,700	4.2%
Emergency Medical Services	177	135,400	194,200	194,100	206,000	11,900	6.1%
Fire Prevention Bureau		123,900					
Fire Suppression and Training	178	6,100,400	6,368,000	6,367,900	6,453,800	85,900	1.3%
Total General Fund		6,921,100	7,196,600	7,195,900	7,320,400	124,500	1.7%
Equip. Maint. & Replacement	339	249,700	481,400	480,200	244,700	(235,500)	-49.0%
Total Internal Service Funds		249,700	481,400	480,200	244,700	(235,500)	-49.0%
Total All Funds		7,170,800	7,677,900	7,676,100	7,565,100	(111,000)	-1.4%

Notable Budget Variances:

1. All Divisions - personnel increases related to union contracts, compensation plan and insurance.
2. Administration - increase due to reallocation of IT charges due to an allocation methodology update, net of decreased business expenses.
3. Emergency Medical Services - increase in capital for purchase of a cardiac monitor replacement and a Stryker Power Load System to reduce back injuries, net of a decrease of reallocation of eqp. charges due to an allocation methodology update.
4. Fire Suppression and Training - an increase of reallocation of eqp. charges due to an allocation methodology update, as well as increases in supplies for clothing and repairs.
5. Equip. Maint. & Replacement - decrease in capital for vehicle replacement, per the City's 5-Year CIP.
6. 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	2016 Actual	2017 Estimate	2018 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.	92% 2,555	86% 2,600	90% 2,650
	Respond to emergency medical calls under 6 min, 30 sec.	Respond to emergency medical calls under 6 min, 30 sec.	92% 2,591	88% 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 3,022	Yes 3,500	Yes 3,600
		Coordinate and promote education and safety classes for the public (CPR/AED, Citizens Fire Academy et al)	Yes 109	Yes 225	Yes 200
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 99%

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. In 2018, the Department will resubmit an application in an effort to obtain a higher 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 2018 Strategic Plan to reflect the Accreditation visit recommendations in an effort to maintain efficiency.

The Department will continuously monitor calls from 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 will benefit from annual fire inspections, public education, and community involvement from the Department.

The Department will continue to promote fire safety during Fire Prevention Week. In 2018, 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. The Department is in the development phase of the project with conceptual drawings being completed. In 2017, the City gathered community input concerning a new fire station. The City will pursue development of the station consistent with the City's five-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 2017, capital improvements included repairs to the concrete stairways. In 2018, expenditures for doors and door frames are planned.

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 2018, the Department will work towards certifying all members in 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 2018, 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

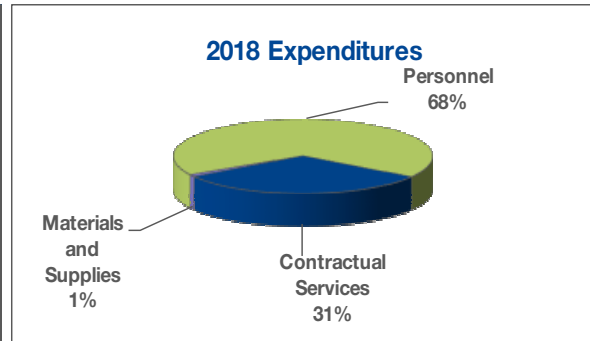


Account Code: 111.04.019
Budgeted Full-time Equivalent Positions: 3.0

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.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	424,600	433,500	433,500	447,100
Contractual Services	130,700	182,100	181,700	207,200
Materials and Supplies	6,100	18,800	18,700	6,300
Capital	-	-	-	-
TOTAL	561,400	634,400	633,900	660,600



2017 OBJECTIVES ACCOMPLISHED

- The Department completed an internal assessment and seven neighborhood meetings regarding the future location of the Ravinia Fire Station. A needs assessment was completed to determine the scope of this future build, which is expected in year 2022, per the City's 5-Year Capital Improvement Program. ^{P,C}
- Updated the Fire Department Five-Year Strategic Plan, Annual Report and Standards of Response Coverage document. ^P
- Re-affirmed accreditation by the Center for Public Safety Excellence. ^P
- Received a Governor's Award for the City's shared services intergovernmental agreement with the City of Highwood. ^F
- In an effort to maintain an active Fire Lieutenant Eligibility list, staff worked in cooperation with Human Resources and the Board of Fire and Police Commissioners, to conduct a testing process and establish a new eligibility list. ^P

2018 OBJECTIVES

- Staff will review and update intergovernmental agreements with Auto and Mutual Aid Companies by the end of the second quarter. ^F
- Staff will prepare and update all department documents in anticipation of an Insurance Services Office (ISO) visit in the second quarter. ^P
- The Department will analyze Highwood call statistics to ensure that response times and service levels are adequate throughout the year. ^P
- The Department will conduct its third Citizens Fire Academy in the fourth quarter. ^C
- The Department will continue to hold its annual Pancake Breakfast/Open House in the fourth quarter. ^C

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

FIRE DEPARTMENT

EMERGENCY MEDICAL SERVICES

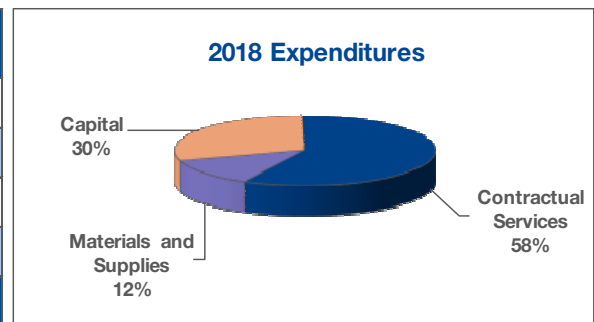


Account Code: 111.04.020
Budgeted Full-time Equivalent Positions: 9

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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	92,200	137,500	137,500	119,400
Materials and Supplies	13,300	24,700	24,600	25,600
Capital	29,900	32,000	32,000	61,000
TOTAL	135,400	194,200	194,100	206,000



2017 OBJECTIVES ACCOMPLISHED

- Responded to 2,444 emergency medical calls throughout the year. ^P
- Replaced one Cardiac Defibrillator as part of the Department's equipment replacement program. ^P
- All paramedics received re-certification in Pediatric Advanced Life Support (PALS). ^P
- Transitioned to multiple pieces of equipment for patients that are disposable in order to minimize the risk of personnel being infected by potentially infectious materials. ^P
- All personnel were fit tested for N95 masks to ensure personnel have a properly fitted respirator mask during contact with a potentially infected patient. A new fit test machine for all masks on the Department was purchased jointly with four other departments to save funds and split the cost of this expensive equipment. ^P

2018 OBJECTIVES

- Purchase Firehouse Medic by the end of the first quarter to decrease time spent writing reports. ^P
- Paramedics will be re-certified by the end of the first quarter in Advanced Cardiac Life Support (ACLS). ^P
- Work with the Highland Park Hospital Emergency Medical Services to begin Capnography on patients by the end of the second quarter. This will involve upgrading the software to current cardiac monitors and allow us to effectively ensure patients receive the best airways. ^P
- Research the addition of a portable hands free CPR machine by the end of the fourth quarter that will deliver effective compressions to patients in cardiac arrest. ^P
- Place paramedics through an advanced obstacle course in airway and trauma using multiple scenarios and tough situations to sharpen the skills of prehospital providers by the end of the fourth quarter. ^P

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

FIRE DEPARTMENT

FIRE SUPPRESSION AND TRAINING



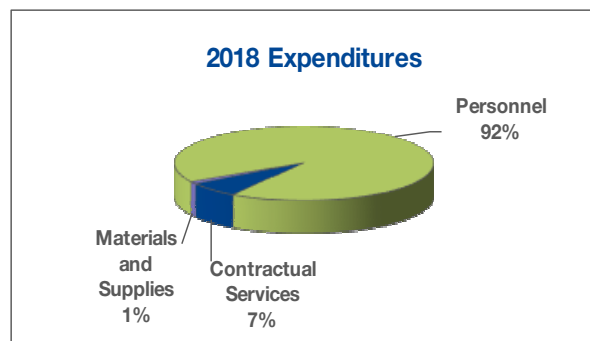
Account Code: 111.04.022

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.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	5,716,100	5,891,300	5,891,300	5,963,400
Contractual Services	286,800	414,200	414,200	422,300
Materials and Supplies	79,000	62,400	62,400	68,100
Capital	18,400.00	-	-	-
TOTAL	6,100,400	6,368,000	6,367,900	6,453,800



2017 OBJECTIVES ACCOMPLISHED

- The Department completed numerous building pre-plans in Highwood. ^F
- Sent two personnel to Vehicle and Machinery Technician courses for Train-the-Trainer. ^P
- The Department attained 27 State Fire Marshal certifications from Chief Fire Officer to Basic Firefighter. ^P
- Compiled more than 16,000 training hours comprised of events from 355 competencies. ^P
- The Department participated with multi-jurisdictional agencies for terrorism response drill. ^P
- Participated and hosted four live fire multi-company, multi-organizational and multi-departmental drills. ^P

2018 OBJECTIVES

- Partner with the Police Department in developing active shooter response guidelines, while continuing department certification in Rapid Deployment, by the end of the first quarter. ^P
- Three 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. ^P
- Three 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. ^P
- Certify two sworn personnel to the level of Fire Officer I by the end of the third quarter. ^P
- Certify two sworn personnel to the level of Fire Officer II by the end of the third quarter. ^P
- Certify all sworn personnel, by the end of the fourth quarter, to the level of Advanced Firefighter Technician. ^P
- Institute an 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. ^P
- Maintain over 16,000 training hours by sworn personnel in over 400 competencies by the end of the fourth quarter. ^P

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

FIRE DEPARTMENT

EXPENDITURE DETAIL

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.019 Fire Administration				
111.04.019.5101 Full Time Labor	358,400	365,100	365,100	378,300
111.04.019.5201 FICA	4,600	4,800	4,700	4,900
111.04.019.5202 Medicare	5,100	5,300	5,300	5,500
111.04.019.5203 IMRF	8,400	7,400	7,300	7,500
111.04.019.5206 PPO Health/Dental Plan	47,200	51,000	51,000	51,000
111.04.019.5209 Life Insurance	800			
111.04.019.6201 Professional Development	1,600	2,200	2,200	2,200
111.04.019.6202 Membership Dues	7,900	8,400	8,400	8,400
111.04.019.6203 Postage	200	200	200	200
111.04.019.6205 Photo & Printing	900	900	900	900
111.04.019.6206 Receptions & Ceremonials	300	800	800	2,300
111.04.019.6211 Employee Appreciation	600	600	600	600
111.04.019.6212 Education & Training	200	600	600	2,200
111.04.019.6215 Repairs		400		400
111.04.019.6216 Maintenance of Equipment	16,900	29,800	29,800	26,900
111.04.019.6304 Utilities - Telephone		100	100	200
111.04.019.6305 Utilities - Mobile Phones	3,400	3,400	3,400	3,500
111.04.019.6404 Equipment Charges	12,600	16,200	16,200	16,400
111.04.019.6405 IT Charges	86,100	118,700	118,700	143,000
111.04.019.6501 Supplies - Books & Periodicals	300	300	300	300
111.04.019.6502 Supplies - Office	3,900	2,500	2,400	2,500
111.04.019.6512 Supplies - Department	300	300	300	300
111.04.019.6513 Business Expenses	1,300	15,100	15,100	2,000
111.04.019.6604 Furnishings & Small Equipment	300	300	300	600
111.04.019.6606 Computer Software & Hardware		300	300	600
Total Fire Administration	561,400	634,400	633,900	660,600
111.020 Fire Emergency Medical				
111.04.020.6106 Professional Services - Medical	20,000	19,800	19,800	19,800
111.04.020.6212 Education & Training	10,200	11,300	11,300	11,600
111.04.020.6215 Repairs	800	1,000	1,000	1,000
111.04.020.6216 Maintenance of Equipment	1,800	1,600	1,600	1,800
111.04.020.6404 Equipment Charges	59,400	103,800	103,800	85,300
111.04.020.6501 Supplies - Books & Periodicals	1,200	2,000	2,000	2,000
111.04.020.6503 Supplies - Clothing	600	700	700	700
111.04.020.6507 Supplies - Chemicals	1,700	2,000	2,000	2,000
111.04.020.6508 Supplies - Medical & Lab	2,500	12,400	12,400	12,500
111.04.020.6510 Supplies - Small Tools	1,500	1,400	1,400	1,500
111.04.020.6512 Supplies - Department	1,300	1,700	1,700	1,700
111.04.020.6604 Furnishings & Small Equipment	4,600	4,500	4,500	5,200
111.04.020.7104 Machinery & Equipment	29,900	32,000	32,000	61,000
Total Fire Emergency Medical	135,400	194,200	194,100	206,000
111.021 Fire Prevention and Education				
111.04.021.5101 Full Time Labor	53,400			
111.04.021.5102 Part Time Labor	11,900			
111.04.021.5103 Over Time Labor	200			
111.04.021.5201 FICA	4,000			
111.04.021.5202 Medicare	900			

FIRE DEPARTMENT

EXPENDITURE DETAIL

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.04.021.5203 IMRF	7,300			
111.04.021.5206 PPO Health/Dental Plan	17,700			
111.04.021.5209 Life Insurance	100			
111.04.021.6107 Professional Services -Other	5,600			
111.04.021.6201 Professional Development	100			
111.04.021.6202 Membership Dues	600			
111.04.021.6203 Postage	900			
111.04.021.6205 Photo & Printing	400			
111.04.021.6212 Education & Training	600			
111.04.021.6404 Equipment Charges	3,300			
111.04.021.6502 Supplies - Office	400			
111.04.021.6509 Supplies - Activity	16,300			
111.04.021.6512 Supplies - Department	100			
Total Fire Prevention and Education	123,900	-	-	-

111.022 Fire Suppression and Training

111.04.022.5101 Full Time Labor	4,646,800	4,742,800	4,742,800	4,808,600
111.04.022.5103 Over Time Labor	233,800	260,000	260,000	265,200
111.04.022.5202 Medicare	67,500	72,500	72,500	73,600
111.04.022.5206 PPO Health/Dental Plan	757,300	816,000	816,000	816,000
111.04.022.5209 Life Insurance	10,700			
111.04.022.6107 Professional Services -Other		1,900	1,900	2,000
111.04.022.6202 Membership Dues	8,300	8,500	8,400	8,700
111.04.022.6209 Laundry & Uniforms	700	500	500	800
111.04.022.6212 Education & Training	17,500	25,100	25,100	24,800
111.04.022.6216 Maintenance of Equipment	18,000	16,800	16,800	18,000
111.04.022.6304 Utilities - Telephone		100	100	100
111.04.022.6404 Equipment Charges	242,400	361,500	361,500	368,000
111.04.022.6501 Supplies - Books & Periodicals	400	1,900	1,900	1,600
111.04.022.6503 Supplies - Clothing	52,800	41,000	41,000	43,100
111.04.022.6504 Supplies - Repairs	200	300	200	3,300
111.04.022.6505 Supplies - Maintenance		200	200	300
111.04.022.6507 Supplies - Chemicals	2,000	1,000	1,000	1,000
111.04.022.6510 Supplies - Small Tools	3,700	3,900	3,800	3,900
111.04.022.6512 Supplies - Department	12,900	9,900	9,900	10,300
111.04.022.6604 Furnishings & Small Equipment	7,100	4,400	4,400	4,900
111.04.022.7104 Machinery & Equipment	18,400			
Total Fire Suppression and Training	6,100,400	6,368,000	6,367,900	6,453,800

General Fund Total for Fire Department	6,921,100	7,196,600	7,195,900	7,320,400
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222.089 Fire Equipment Maintenance

222.04.089.5101 Full Time Labor	88,200	90,400	89,600	92,400
222.04.089.5103 Over Time Labor	200	700	700	700
222.04.089.5201 FICA	5,300	5,700	5,600	5,800
222.04.089.5202 Medicare	1,200	1,300	1,300	1,400
222.04.089.5203 IMRF	9,800	8,800	8,700	8,800
222.04.089.5206 PPO Health/Dental Plan	15,800	17,000	17,000	17,000
222.04.089.5209 Life Insurance	200			
222.04.089.6107 Professional Services -Other	400	600	500	600
222.04.089.6212 Education & Training	100	400	400	400
222.04.089.6215 Repairs	10,000	10,000	10,000	10,000
222.04.089.6216 Maintenance of Equipment	4,700	4,300	4,200	4,300
222.04.089.6501 Supplies - Books & Periodicals		100	100	100

FIRE DEPARTMENT

EXPENDITURE DETAIL



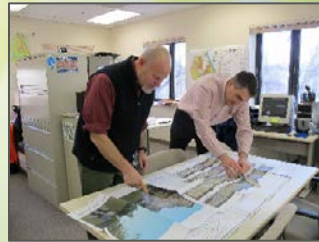
Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
222.04.089.6503 Supplies - Clothing	700	200	100	200
222.04.089.6504 Supplies - Repairs	4,000	-	-	-
222.04.089.6510 Supplies - Small Tools	-	100	100	100
222.04.089.6512 Supplies - Department	34,200	39,000	39,000	45,000
222.04.089.6514 Gas, Oil & Anti-Freeze	31,000	57,900	57,900	57,900
222.04.089.6606 Computer Software & Hardware	-			
222.04.090.7104 Machinery & Equipment	43,800	245,000	245,000	-
Total Fire Equipment Maintenance	249,700	481,400	480,200	244,700
Fire Department Total All Funds	7,170,800	7,677,900	7,676,100	7,565,100

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COMMUNITY DEVELOPMENT

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 purpose of these ordinances is to 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 involving the built environment. Through its Planning Division, the Department advises the Historic Preservation Commission, Housing Commission, Plan & Design Commission, Ravinia Festival Relations Commission and the Zoning Board of Appeals.

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. A team of professional customer service personnel explain application requirements and Commission review processes through helpful one-on-one interactions with customers.

Plans Examiners, Inspectors and Planners meet as a team with applicants to resolve complex development issues and provide guidance as needed. 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 year¹, the Building Division reviewed plans and issued 4,791 permits involving a wide range of construction activity including the completion of several major projects, such as the \$70M Highland Park Hospital expansion: a 26-unit, four-story multi-family building at 833 Laurel and a 73-unit, six-story multi-family building at 760 Central. The number of large complex projects completing construction in 2017 yielded a total of 12,343 inspections. Inspectors responded to 1,009 complaints related to general upkeep and maintenance of property and to other nuisances and conducted 2,664 enforcement inspections to resolve issues and maintain the high quality-of-life in the community.

¹ August 2016 through July 2017

COMMUNITY DEVELOPMENT BY THE NUMBERS

The Building Division's front-line customer service staff assisted 107 people per day, on average. On six days in May, staff assisted more than 150 people, with a high of 180 in a single day.

Over the past year, the Planning Division staff assisted 61 prospective developers.

COMMUNITY DEVELOPMENT BY THE NUMBERS

Permit activity is up 44% since 2009/10. Year-over-year through July the Building Division issued 4,791 permits, up 4.0%.

Staff completed 12,343 inspections, as demand for construction inspections remained strong.

Commission Support Services

The Planning Division provides administrative, analytic and clerical support to the Historic Preservation Commission, Housing Commission, Plan & Design Commission, Ravinia Festival Relations Commission, the Zoning Board of Appeals and the Natural Resources Commission for regulatory matters.² The Planning 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 Planning Division coordinates an interdepartmental team of staff to ensure that development projects meet City regulations for matters that come before a Commission. Over the past year, the Planning Division produced and presented 162 detailed reports regarding development considerations at 72 Commission meetings.

COMMUNITY DEVELOPMENT IMPACT

The development community continues to benefit from a streamlined design review process which includes greater administrative design review authority and one-stop-Commission review process.

Policy Development and Analysis

The Planning Division researches and develops policy recommendations related to land use, historic preservation and housing. A highlight of 2017 policy work is the multi-year comprehensive review of the impact of the City's affordable housing program's inclusionary housing regulation on residential development within the City. Other policy development includes an exploration of zoning regulations related to the City's lighting code, pedestrian oriented shopping overlay district and considerations of short-term rentals and involuntary landmark designation.

Program Administration

The City's Affordable Housing Program won a National Distinguished Leadership Award for Housing Affordability and Choice from the American Planning Association in 2006. The program consists of four main elements:

1. The provision of subsidized housing for seniors and families,
2. Funding affordable housing development through grants from the City's Affordable Housing Trust Fund,
3. Administering the City's inclusionary housing zoning regulations that require privately owned affordable units as part of market rate development projects throughout the city; and
4. Provides supplemental funding to the Moraine Township Emergency Housing Program.

COMMUNITY DEVELOPMENT IMPACT

The City leverages additional resources through grant-making for affordable housing. In 2017, the City leveraged additional resources through the use of tax credit financing by its grantee partner Community Partners for Affordable Housing.

The Planning Division and Housing Commission administer the operation of 167 affordable rental units that serve seniors and families through four non-profit housing associations³. The Planning Division also provides age and income verification for purchases of homes within an affordable senior condominium senior housing development at Sunset Woods.

Since 2003, the City's affordable housing program has leveraged the development of 55 privately owned affordable units through grants to its non-profit affordable housing partner, Community Partners for Affordable Housing (CPAH). With the City's grant funding, CPAH is 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.

² Planning Div. staff, along with Public Works Engineering, advise the Natural Resources Commission on regulatory matters.

³ Peers, Ravinia, Sunset Woods and Walnut.

The Planning Division administers the City's inclusionary housing regulations which 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 commitments for another 17 units, within otherwise 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 units⁴ to achieve the requirements of the Affordable Housing Planning and Appeals Act. Highland Park will achieve this long-term goal through its inclusionary housing requirements by which a minimum of 15%⁵ of all new residential units must be made affordable, or developers of residential projects must contribute to the affordable housing trust fund to provide the resources needed to create or secure affordable units throughout the City.

The Building Division administers the City's rental registration program. Through this program the Division registers 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 is updating the City's Master Plan to capture the City Council's legislative initiatives since its last update in 1999. The goal is to create an up-to-date user-friendly document for reference.

The Planning Division developed, with the assistance of Ratio Architects, a comprehensive Streetscape Gateway and Wayfinding concept plan that provides the conceptual design framework for downtown infrastructure investments. Staff will use this document to guide future investments in downtown.

COMMUNITY DEVELOPMENT IMPACT

The Planning Division completed a capital investment Action Plan for the Ravinia District that prioritizes investments in street lighting and provides a unified investment approach and capital plan coordination for the district.

A highlight of 2017 plan implementation work is the development of a capital investment Master Plan for the Ravinia TIF District and related scope of work for procurement of design services to implement street light improvements in the District. This work is part of a multi-phase effort to encourage economic development in the Ravinia District.

⁴ 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.

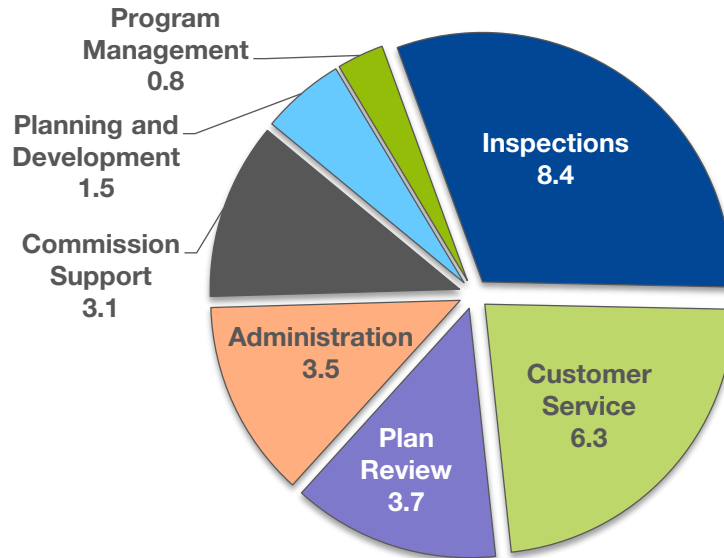
⁵ The City's Inclusionary Housing Zoning Code requires 20% of units be affordable, however, after the application of density bonuses the effective rate is no less than 15%.

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

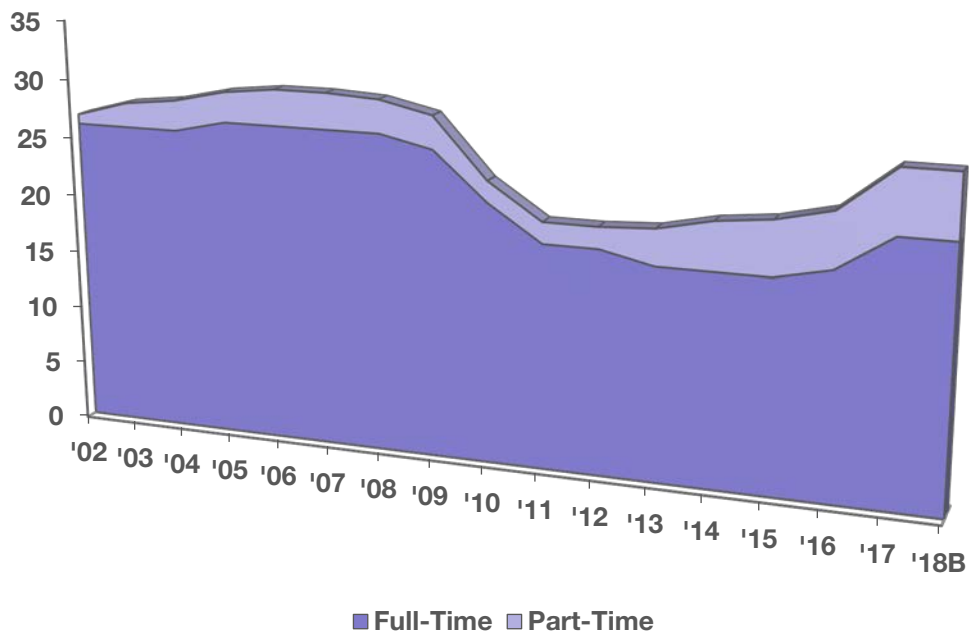


PERSONNEL

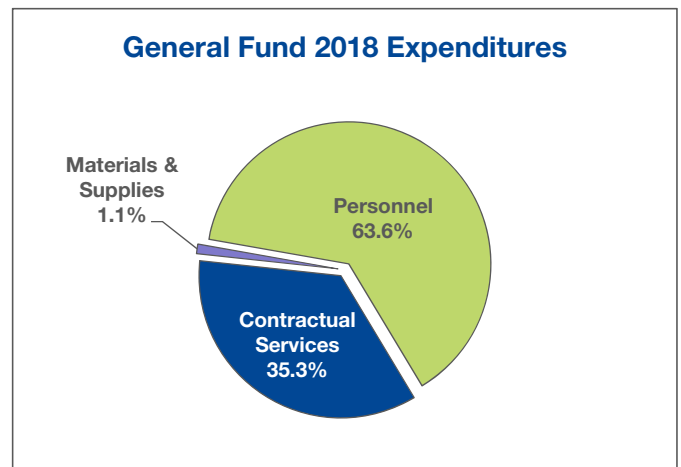
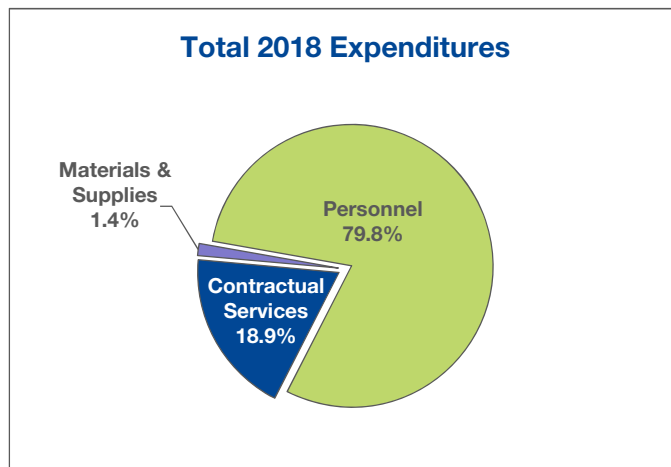
Full-time Equivalent by Functional Area



Personnel History



COMMUNITY DEVELOPMENT DEPARTMENT BUDGET SUMMARY



<i>Expenditures by Fund</i>	Pg. No.	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
						Dollar	Percent
Building Division	192	2,019,200	2,368,400	2,337,700	2,353,800	16,100	0.7%
Planning Division	193	813,200	962,300	938,100	981,200	43,100	4.6%
Historic Preservation Commission	222	8,300	11,000	10,900	13,900	3,000	27.5%
Housing Commission	223	4,700	17,800	8,300	8,300		0.0%
Plan and Design Commission	225	44,400	42,300	41,700	42,200	500	1.2%
Ravinia Festival Commission	227	200	400	400	400		0.0%
Zoning Board of Appeals	229	18,000	24,600	16,100	12,800	(3,300)	-20.5%
Total General Fund		2,907,900	3,426,700	3,353,200	3,412,600	59,400	1.8%
Tax Increment Financing (TIF)	296	28,500	120,000	30,000	590,000	560,000	1866.7%
Total Other Government Funds		28,500	120,000	30,000	590,000	560,000	1866.7%
Housing Trust Fund	354	322,300	600,600	569,800	333,400	(236,400)	-41.5%
Total Fiduciary Funds		322,300	600,600	569,800	333,400	(236,400)	-41.5%
Total All Funds		3,258,700	4,147,300	3,953,000	4,336,000	383,000	9.7%

Notable Budget Variances:

1. Building and Planning Divisions - personnel cost increases related to compensation plan and insurance, as well as changes related to reallocation of IT charges due to a methodology update.
2. Historic Preservation Commission – contractual services for design and implementation of a street sign recognition program for the City's local historic districts and a written education piece.
3. TIF/RFP – Contract award for Ravinia District Streetscape design documents and construction documents for District lighting. Includes preliminary estimate of cost for lighting installation.
4. Housing Trust Fund – The budgeted 2017 Tax credit revenue is not anticipated in 2018.

See Glossary of Terms and Funds in the Appendix.

COMMUNITY DEVELOPMENT

PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
Public Safety	Ensure that plans are consistent with Code and reviewed on a timely basis	Proportion of small residential / misc plans reviewed within 7 business days	N/A	70%	75%
		Proportion of Commercial and large residential plans reviewed within 15 business days	N/A	70%	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	90%	90%
		Number of Life Safety Inspections per working day per inspector	N/A	5.00	5.00
Community Vibrancy	Ensure timely permit issuance for complete applications	Proportion of complete applications issued a permit within 2 business days of plan review approval	N/A	70%*	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?	N/A	60%	N/A**
	Secure additional affordable housing units	Number of units (ownership / rental)	2/0	3/1	3/2
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 in to a friend or family member	N/A	60%	60%

* Front Desk Customer Service Unit was down a full-time staff member for most of the building season.

** This is an every other year survey

OPERATIONAL PLAN

The operational plan for the Department of Community Development is focused on proper succession planning, new personnel training and process simplification. The Department is faced with the continuing challenge of simultaneously addressing customer service needs and preparing for and managing staff transitions in multiple key functional areas. As part of an overall succession strategy, the Department actively participates in the City's valuable leadership training program to prepare new leaders and is reviewing its processes and procedures to develop accessible, accurate and complete documentation for new staff training purposes. Equally important is the simplification of processes and requirements to improve the overall accessibility of the City's land use regulatory system to the public.

INFRASTRUCTURE INVESTMENT PLAN

The Department's long-term infrastructure plan includes investments in electronic records, telephone automation, mobile computer technology and customization of database systems. Each of these investments is aimed at improving efficiency of processes by giving employees better tools to perform their jobs. The Department aims to make its current records electronic and transition to electronic application submissions.

Electronic Records: The unpredictable nature of the timing and scope of Freedom of Information Act (FOIA) requests and the legal requirement to respond within five days necessitate the deployment of administrative staff away from application processing. Electronic records will make fulfillment of the Department's 125-to-275 yearly FOIA requests less time consuming, which will free up clerical staff to serve customers better. In coordination with the City's IT Department, Community Development will implement electronic scanners to keep all electronic files current.

Mobile Computer Technology: The deployment of mobile computer technology is a way to improve inspector efficiency. In 2015, 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.

Database System: The City's enterprise resource planning system (ERP) is the main tool staff use to document and track the progress of development projects. Although this system has been in use since 2004, there are opportunities to make standard processes more efficient through additional customization. The Department will identify and document business process improvements to further customize this database. These customizations will provide better tools for employees to use, increasing the quality and efficiency of their work. It will also prepare the Department for its migration to a new ERP system, which is expected within the next two-to-five years.

PERSONNEL PLAN

The Department uses a combination of contract services and internal staff to provide services to the community. Even with the Fire Prevention Bureau being merged into the department in 2016, staffing is about 10% below what it was at last peak of the development cycle in 2006-08, and has the added responsibility of Fire Prevention Services for the City and Highland Park. The Department will continue efforts to have a cross-functional staff with the capacity to address the long-term average volume of development activity and supplement that capacity with contract services as needed to address higher levels of demand. To avoid retirement and benefit costs, the Department has developed several part-time positions instead of full-time positions to address property maintenance, plumbing inspections and front desk customer service. It employs the use of temporary administrative labor to address the seasonal nature of building activity, without assuming the cost of hiring additional permanent employees. In 2016, through a reorganization of duties, two inspectors and a part-time clerk were transferred to the department as it assumed additional responsibilities for Fire Prevention Services for City Highland Park and the City of Highland Park. As part of the intergovernmental agreement to provide fire services to Highland Park an additional fire inspector was hired. This reorganization increases efficiencies by having inspectors reporting through the same departmental management structure. It also allows for the reclassification of one inspector to Sr. Inspector, a customer service supervisory position. This position, along with cross training staff in the performance of building and fire inspection related services, increases the organization's capacity to provide its services in an effective and efficient manner.

COMMUNITY DEVELOPMENT BUILDING DIVISION

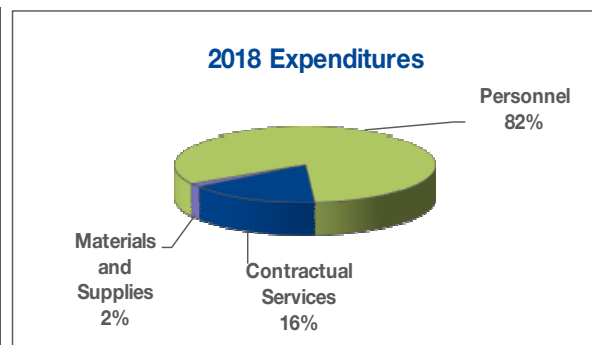


Account Code: 111.05.023
Budgeted Full-time Equivalent Positions: 19.10

PURPOSE

The Building Division is responsible for the enforcement of City regulations, establishing minimum requirements for building construction, land use, signs and property maintenance. The primary purpose of these regulations is to safeguard public health, safety and general welfare by ensuring proper structural integrity, means of egress, stability, sanitation, drainage, light, ventilation, energy conservation and safety from fire and other hazards involving the built environment. Activities associated with the administration of these regulations include reviewing 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 with the Business Development Division, City Manager's Office, the Engineering Division of Public Works, the Fire Department and the Planning Division to ensure compliance with codes and ordinances.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	1,710,700	1,917,100	1,891,900	1,935,100
Contractual Services	280,200	414,600	411,100	384,000
Materials and Supplies	28,300	36,700	34,700	34,700
Capital	-	-	-	-
TOTAL	2,019,200	2,368,400	2,337,700	2,353,800



2017 OBJECTIVES ACCOMPLISHED

- Issued 4,791 permits and performed 12,343 inspections in the field through various phases of construction and code enforcement activities. The customer service staff responded to over 19,000 calls and nearly 7,800 walk-up visits¹, averaging about 76 customer calls and 31 in-person customers per day. ^C
- Initiated code enforcement actions in response to 1,009 complaint calls relating to violations of the property maintenance code, sign ordinance, zoning ordinances and other City codes. ^P
- Reorganized staff for enhanced customer service and process improvements, including customer service supervisory positions, transfer of responsibilities and transition of three staff from the Fire Prevention Bureau. Also transitioned five new staff members (26% of the Division's total FTE) into the Division, including a Division Manager, Senior Inspector, a Plan Examiner, a Fire Inspector, an Administrative Clerk and one part-time Clerk. ^F
- Developed building code amendments to update the City's code to the ICC-2012 standard and align with best practices and other communities. ^C
- Implemented customer services and operations changes based on feedback from 2016 developer round table. ^C
- Utilized contract services for temporary clerical services to address peak season construction activity. ^F
- Cross-trained new staff in multiple functions to provide greater customer service. ^C
- Monitored the status of approximately 50 vacant structures. ^P
- Responded to 139 FOIA requests. ^F

2018 OBJECTIVES

- Continue to implement customer service enhancements and process improvements. ^F
- Cross train staff in multiple functions for improved customer service and processes. ^F
- Register over 700 rental properties by second quarter through Rental Registration program. ^C
- Provide building and zoning code seminar for contractors, developers and architects by second quarter. ^C
- Participate in a shared service municipal working group to identify joint purchasing opportunities. ^F

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

¹ For the time period, Aug. 2016 thru Jul. 2017 – does not include fire prevention related inspections, 3,601 performed from Jan to Jul. 2017.

COMMUNITY DEVELOPMENT PLANNING DIVISION

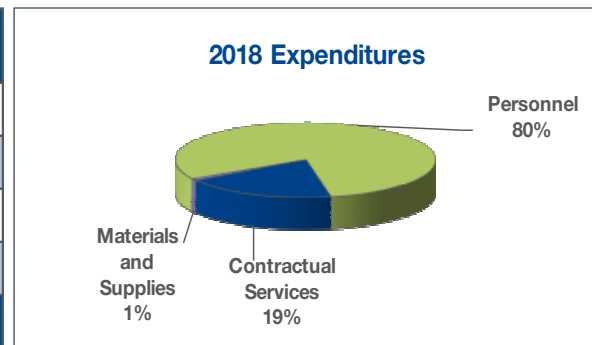


Account Code: 111.05.024
Budgeted Full-time Equivalent Positions: 8.0

PURPOSE

The Planning Division is 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 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 the Historic Preservation Commission, the Housing Commission, the Plan and Design Commission, the Ravinia Festival Community Relations Commission, Joint Plan Commission and the Zoning Board of Appeals.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	655,800	752,200	747,300	787,200
Contractual Services	151,300	201,700	182,400	185,700
Materials and Supplies	6,100	8,400	8,400	8,400
Capital	-	-	-	-
TOTAL	813,200	962,300	938,100	981,200



2017 OBJECTIVES ACCOMPLISHED

- Provided support to six appointed boards and commissions. Administered 72 board and commission meetings and prepared 162 case reports.¹ Provided in-depth technical assistance through development meetings with 61 applicants, stakeholders, and residents.^C
- Completed reorganization of the department and related transitions to include new supervisory and management team structure for improved customer service and faster execution of initiatives.^F
- Transitioned 2.5 FTE new staff (30%) including a Planner II, Housing Planner II and one PT Intern.^F
- Solicited feedback through property owner roundtables regarding downtown zoning.^C
- Prepared zoning code amendments and policies addressing lighting and the pedestrian shopping overlay district and other minor ordinance amendments and improvements.^C
- Researched short-term rental uses and developed appropriate regulations to protect quality of life.^C
- Completed a conceptual design for downtown way-finding kiosks.^C
- Completed electronic records project for Planning Division records.^F
- Developed a long-term capital investment action plan for the Ravinia TIF District.^I
- Procured construction services for the Peers window project.^I
- Began updating the City's master plan into a unified document, including all legislative changes to date.^C

2018 OBJECTIVES

- Research and draft sign code amendments to streamline processes and address business needs.^C
- Ongoing implementation of the Bike-Walk 2030 plan including the Family Friendly Bike Ways Plan and submitting the Bike Friendly Communities application.^C
- Complete the Peers windows and air conditioning replacement project.^C
- Advise Board and Commissions regarding land use considerations and administer related meetings.^C
- Develop and propose changes to Article 12 of the Zoning Code.^C
- Revise the Subdivision Code to improve clarity and align with administrative practice.^C
- Research and make recommendations regarding experience-based uses for downtown zoning districts.^C
- Complete Master Plan update to include legislative changes and improve the accessibility of the plan.^C

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

¹ For the time period Aug. 2016 to Jul. 2017

COMMUNITY DEVELOPMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.023 Building				
111.05.023.5101 Full Time Labor	1,032,900	1,141,100	1,141,100	1,179,900
111.05.023.5102 Part Time Labor	170,300	199,200	182,600	204,000
111.05.023.5103 Over Time Labor	58,900	73,000	73,000	52,000
111.05.023.5201 FICA	76,100	89,000	86,400	88,300
111.05.023.5202 Medicare	17,900	20,800	20,300	20,800
111.05.023.5203 IMRF	130,800	130,500	125,000	126,500
111.05.023.5206 PPO Health/Dental Plan	221,700	263,500	263,500	263,500
111.05.023.5209 Life Insurance	2,100			
111.05.023.6107 Professional Services -Other	190,100	265,100	265,100	210,000
111.05.023.6201 Professional Development	3,300	9,800	7,300	10,800
111.05.023.6202 Membership Dues & Licenses	300	1,400	1,400	1,400
111.05.023.6203 Postage	1,600	4,600	3,000	3,000
111.05.023.6205 Photo & Printing	7,500	5,500	5,500	3,000
111.05.023.6210 Activities Programming Costs	3,300	6,200	5,200	5,200
111.05.023.6211 Employee Appreciation	300	1,300	1,300	1,300
111.05.023.6216 Maintenance of Equipment		300	300	300
111.05.023.6305 Utilities - Mobile Phones	6,100	7,800	9,400	11,600
111.05.023.6404 Equipment Charges	13,000	42,500	42,500	38,800
111.05.023.6405 IT Charges	54,800	70,200	70,200	98,700
111.05.023.6501 Supplies - Books & Periodicals	9,400	1,800	1,800	1,800
111.05.023.6502 Supplies - Office	6,600	7,300	7,300	7,300
111.05.023.6503 Supplies - Clothing	2,100	6,000	4,000	4,000
111.05.023.6512 Supplies - Department	5,300	18,100	18,100	18,100
111.05.023.6513 Business Expenses	300	1,000	1,000	1,000
111.05.023.6604 Furnishings & Small Equipment	4,500	2,500	2,500	2,500
Total Building	2,019,200	2,368,400	2,337,700	2,353,800

111.024 Planning				
111.05.024.5101 Full Time Labor	448,600	515,700	515,700	547,400
111.05.024.5102 Part Time Labor	21,600	34,400	30,000	35,400
111.05.024.5103 Over Time Labor	700			
111.05.024.5201 FICA	28,200	34,100	34,000	35,400
111.05.024.5202 Medicare	6,700	8,000	8,100	8,500
111.05.024.5203 IMRF	46,000	49,500	49,100	50,100
111.05.024.5206 PPO Health/Dental Plan	103,300	110,500	110,500	110,500
111.05.024.5209 Life Insurance	700			
111.05.024.6107 Professional Services -Other	5,700	44,500	29,500	30,300
111.05.024.6201 Professional Development	5,500	8,000	5,200	9,800
111.05.024.6202 Membership Dues	3,300	6,900	6,300	5,900
111.05.024.6203 Postage	12,400	15,000	15,000	15,000
111.05.024.6205 Photo & Printing	5,500	5,000	4,000	3,500
111.05.024.6211 Employee Appreciation	300	800	800	1,000
111.05.024.6404 Equipment Charges	2,100	5,300	5,300	4,900
111.05.024.6405 IT Charges	116,600	116,400	116,400	115,300
111.05.024.6501 Supplies - Books & Periodicals	100	400	400	400
111.05.024.6502 Supplies - Office	5,300	7,000	7,000	7,000
111.05.024.6512 Supplies - Department	100			
111.05.024.6513 Business Expenses		300	300	300
111.05.024.6604 Furnishings & Small Equipment	500	800	800	800
Total Planning	813,200	962,300	938,100	981,200

COMMUNITY DEVELOPMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.039 Historic Preservation Commission				
111.09.039.6107 Professional Services -Other	7,100	8,200	8,200	8,200
111.09.039.6202 Membership Dues	300	500	400	400
111.09.039.6204 Advertising	200	200	200	200
111.09.039.6205 Photo & Printing	400	1,000	1,000	4,000
111.09.039.6212 Education & Training		400	400	400
111.09.039.6501 Supplies - Books & Periodicals		100	100	100
111.09.039.6513 Business Expenses	200	700	700	700
Total Historic Preservation Commission	8,300	11,000	10,900	13,900
111.040 Plan and Design Commission				
111.09.040.6107 Professional Services -Other	41,600	37,800	37,800	37,800
111.09.040.6204 Advertising	1,800	2,300	2,100	2,300
111.09.040.6212 Education & Training	700	1,500	1,500	1,400
111.09.040.6501 Supplies - Books & Periodicals	200	200	100	200
111.09.040.6502 Supplies - Office		100		100
111.09.040.6513 Business Expenses	100	500	300	500
Total Plan Commission	44,400	42,300	41,700	42,200
111.041 Housing Commission				
111.09.041.6107 Professional Services -Other	3,600	6,700	6,700	6,700
111.09.041.6202 Membership Dues		400		
111.09.041.6210 Activities Programming Costs	300	9,400	300	300
111.09.041.6501 Supplies - Books & Periodicals		100	100	100
111.09.041.6513 Business Expenses	800	1,200	1,200	1,200
Total Housing Commission	4,700	17,800	8,300	8,300
111.045 Ravinia Festival Commission				
111.09.045.6204 Advertising		200	200	200
111.09.045.6513 Business Expenses	100	200	200	200
Total Ravinia Festival Commission	200	400	400	400
111.049 Zoning Board of Appeals				
111.09.049.6107 Professional Services -Other	14,900	20,500	12,000	8,800
111.09.049.6204 Advertising	3,100	4,000	4,000	4,000
111.09.049.6513 Business Expenses		100	100	100
Total Zoning Board of Appeals	18,000	24,600	16,100	12,800
Community Development Total General Fund	2,907,900	3,426,700	3,353,200	3,412,600
143 Tax Increment Financing Capital Projects				
143.06.069.6107 Professional Services -Other	28,500	120,000	30,000	590,000
Total Tax Increment Financing Capital Projects	28,500	120,000	30,000	590,000

COMMUNITY DEVELOPMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
321 Housing Trust Fund				
321.05.094.5102 Part Time Labor	19,900	33,100	32,400	33,300
321.05.094.5201 FICA	1,200	2,100	2,000	2,100
321.05.094.5202 Medicare	300	500	500	500
321.05.094.6210 Activities Programming Costs	300,800	565,000	535,000	297,500
Total Housing Trust Fund	322,300	600,600	569,800	333,400
Community Development Total All Funds	3,258,700	4,147,300	3,953,000	4,336,000



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: Support Services overseeing Administration, Recycling and Transit Sections; Operations overseeing Fleet/Equipment, Facilities, Forestry, Sewer, Streets and Water Distribution Sections; Engineering overseeing the five-year Capital Improvement Plan; and the Water Production overseeing Water Treatment Plant.

High Quality Services delivered with Efficiency and Effectiveness

In 2018, the Public Works Department will continue to deliver high quality services inclusive of maintenance of roads and bridges, delivery of potable water, testing of City facilities for water quality, snow removal operations and PACE bus and Ravinia Festival bus transit services. The Department will continue to provide customer support and required assistance to residents and businesses of Highland Park.

PUBLIC WORKS IMPACT

In 2017, the Department added three fuel-efficient hybrid electric vehicles replacing gasoline powered vehicles.

Purchasing Transparency and Grants

In 2018, the Public Works Department will continue to partner with neighboring municipalities in a joint public bidding process to achieve cost savings. The Department will use newly implemented online bidding to secure additional bidders on infrastructure upgrade projects. The Department will continue to complete grant projects, especially the four bridge replacement projects and Bike-Walk HP 2030 plan related projects. Over the past few years, the Department has been awarded grants worth over \$4 million.

Green Infrastructure Implementation

In 2018, the Public Works Department will continue to pursue sustainable alternatives such as high efficiency mechanicals and LED lighting for facility upgrades, electric hybrid vehicles for green fleet, bike and pedestrian friendly infrastructure improvements and operation of recycling facility in partnership with SWALCO.

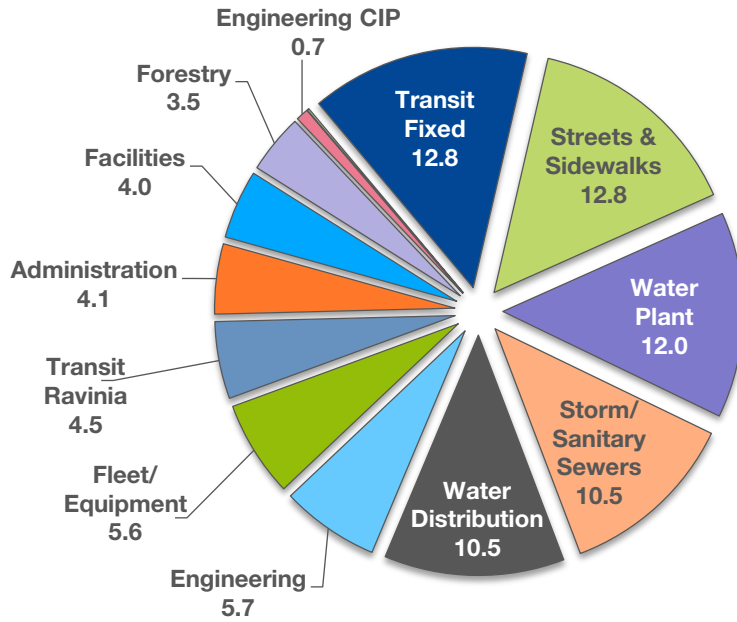
PUBLIC WORKS BY THE NUMBERS

In 2017, the City rehabilitated over six miles of roadway including new curbs, existing curb repairs and adjacent sidewalk improvements.

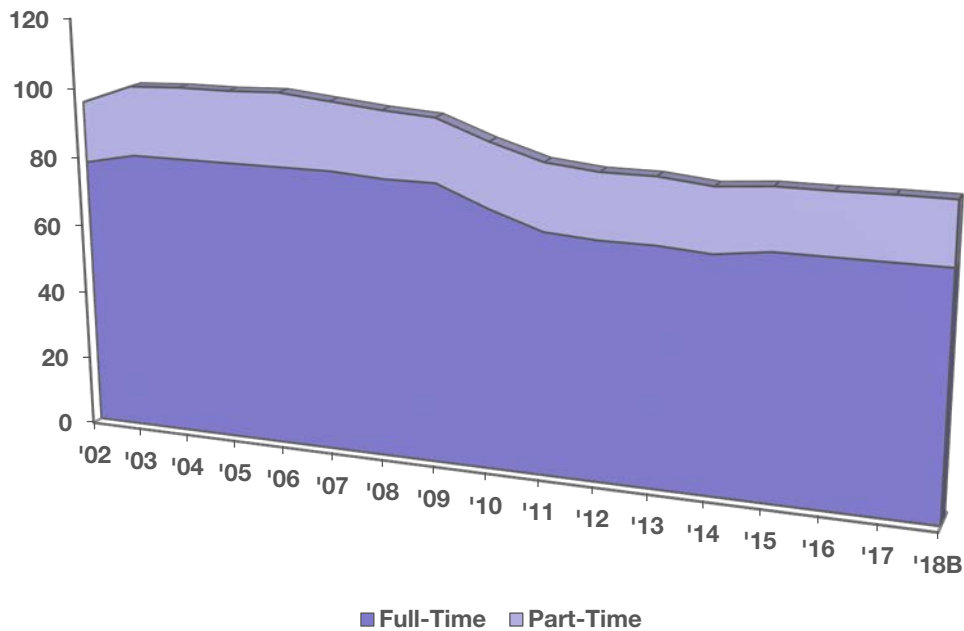
Fiscal Stability **Public Safety** **Infrastructure Investment** **Community Vibrancy**



Full-time Equivalent by Functional Area

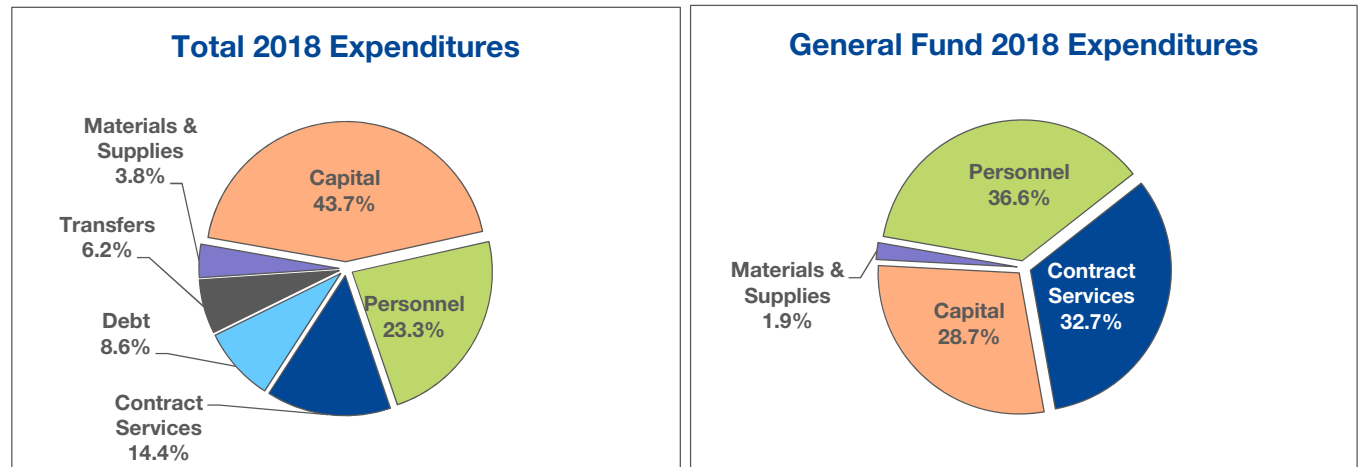


Personnel History



PUBLIC WORKS

DEPARTMENT BUDGET SUMMARY



<i>Expenditures by Fund</i>	Pg. No.	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
						Dollar	Percent
Administration	204	611,600	663,200	654,800	688,100	33,300	5.1%
Engineering	205	832,800	933,500	933,500	949,500	16,000	1.7%
Forestry	206	1,044,800	1,151,800	1,142,800	1,119,700	(23,100)	-2.0%
Building Maintenance	207	4,649,800	2,949,800	2,863,600	2,761,100	(102,500)	-3.6%
Transportation Commission	228	2,700	7,600	7,600	7,600		0.0%
Total General Fund		7,141,600	5,705,900	5,602,200	5,526,000	(76,300)	-1.4%
Multi-Modal Transp. Fund	262	4,289,000	4,493,000	4,418,300	4,460,900	42,600	1.0%
Motor Fuel Tax Fund	270	850,000	815,000	815,000	970,400	155,400	19.1%
Total Other Govmnt. Funds		5,139,000	5,308,000	5,233,300	5,431,300	198,000	3.8%
Water Fund	304	10,267,700	12,462,100	11,841,500	9,585,900	(2,255,600)	-19.0%
Sewer Fund	316	4,260,500	5,931,400	5,916,000	5,668,700	(247,300)	-4.2%
Parking Maintenance Fund	329	956,700	519,800	455,600	465,000	9,400	2.1%
Total Enterprise Funds		15,484,900	18,913,300	18,213,100	15,719,600	(2,493,500)	-13.7%
Street & Other Construction	251	4,608,000	5,425,500	5,181,200	9,425,000	4,243,800	81.9%
Total Capital Funds		4,608,000	5,425,500	5,181,200	9,425,000	4,243,800	81.9%
Equip. Maint. & Replace.	340	1,688,800	1,512,600	1,435,800	1,449,800	14,000	1.0%
Total Internal Service Funds		1,688,800	1,512,600	1,435,800	1,449,800	14,000	1.0%
Total All Funds		34,062,200	36,865,300	35,665,600	37,551,700	1,886,100	5.3%

Notable Budget Variances:

1. All divisions - personnel changes related to comp. plan and/or insur. and reallocation of eqp. and IT charges due to allocation methodologies updates, plus additional changes as noted below.
2. Building Maintenance and Forestry include \$1 million Priority 1 Facilities Upgrades, \$335,000 Bike Walk Plan 2030 improvements and \$205,000 EAB Removal/Planting. The year-to-year changes are consistent with City's 5-year CIP plan.
3. The year-to-year variances for the Multi-Modal Transp., Water, Sewer, Parking, Street/Other Construction and Equip. Maint. & Replace. Funds are significantly due to capital and are consistent with City's 5-year CIP plan. Additional information for the funds is included in the designated fund and capital sections of this budget document.
4. The \$9.4 million of Streets Capital Improvements are for Streets (\$4.7 million), Bridges (\$3.75 million), Ravines (\$835,000), and Sidewalks (\$150,000).

See Glossary of Terms and Funds in the Appendix.

PUBLIC WORKS

PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure	2016 Actual	2017 Estimate	2018 Target
Infrastructure Investment	Ensure the City's Capital Plan is completed within budget and on schedule	Manage City capital projects.	Yes \$12.7M	Yes \$6.6M	Yes \$7.0M
		Manage contracts and professional services.	Yes \$2.77M	Yes \$2.7M	Yes \$2.8M
		Communicate capital projects during construction season via communication modalities.	Yes (8)	Yes (15)	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)	38.0%	45.0%	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.	2,610	2,700	2,781
Community Vibrancy	Increase ridership on the Senior Connector Bus Service	Assess the ridership area and expand as appropriate.	5,487	6,124	6,200
		Communicate bus service minimum of 4x/year.	2	4	4
	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.	80%	85%	85%
	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.	N/A	TBD	TBD

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 Five-Year Capital Improvement Program (CIP). The plan prioritizes and budgets projects ranging from street rehabilitation to facility upgrades. Each year, as part of the Five-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 Five-Year CIP incorporates short-term and long-term projects, including seeking new customers to utilize the upgraded Water Plant, continuing to implement water conservation and efficiency initiatives, streamlining facility inspections and maintenance procedures, continued implementation of Emerald Ash Borer infested tree management plan, investing in green fleet, pursuing reduction of emissions by using low sulfur bio-diesel fuel, implementation of the automated water meter reading system, improving sidewalk snow removal operations and implementation of the Bike-Walk HP 2030 plan for pedestrian 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

Over the past few years, the Department reorganized by reducing two full-time management personnel and placing staff strategically to increase efficiency and cross-training. The Department is staffed with 69 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 Five-Year CIP; and the Water Production Division oversees 24/7 operation of the Water Plant.

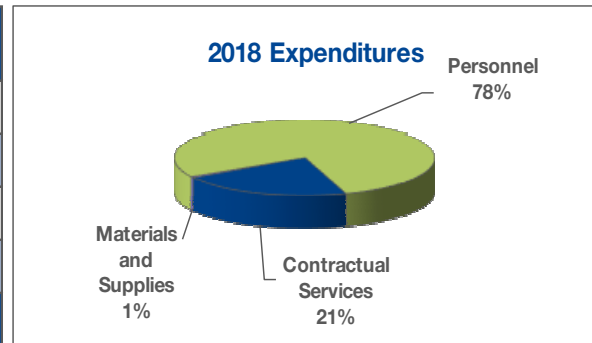
Since 2009, the Department reduced 11 full-time personnel and added few seasonal employees, without compromising the high quality services provided to residents. The Department will continue to evaluate the need to rehire a vacated position and also review consolidating positions.

Account Code: 111.06.025
Budgeted Full-time Equivalent Positions: 4.09

PURPOSE

The Administration Division oversees four Divisions which manage 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 and direct management of the Transit Section and the City's Recycling Center.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	513,900	529,800	522,200	537,900
Contractual Services	92,600	129,400	128,900	146,500
Materials and Supplies	5,100	4,000	3,700	3,700
Capital, Transfers, Debt	-	-	-	-
TOTAL	611,600	663,200	654,800	688,100



2017 OBJECTIVES ACCOMPLISHED

- On-going implementation and promotion of an aggressive Safety Training program, including employee participation in monthly tailgate talks, safety videos and supervisor observation reviews. ^F
- Partnering with Human Resources, completed a formal selection process to hire four full-time positions, one part-time position and 35 seasonal positions. ^F
- Prepared and coordinated 187 bid documents, contracts and agreements. ^I
- Implemented an online bidding process, allowing staff to electronically upload bid documents for vendors to access, download and submit bids electronically. The program checks bids for mathematical accuracy and helps promote competitive bidding. This implementation increased staff efficiency and customer service by significantly reducing paper and copying costs while enhancing accessibility of current bid documents and historical records. ^I
- Continued coordination of GIS meetings with all City staff to ensure employees understand and utilize the functionalities and capabilities of the GIS system. Oversaw and assisted in the continuation of department specific staff training of MapOffice and Community Portal, especially for new employees. ^I
- Continued participation in the on-going development of a GIS Consortium strategic plan including the direct involvement and participation in the Communication Charter Workgroup. ^I

2018 OBJECTIVES

- Each quarter, 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. ^I
- In the 2nd quarter, submit a mid-term report to the American Public Works Association Accreditation Council as required to maintain Public Works' Accreditation status. ^I
- Each quarter, continue coordination of GIS/MapOffice training, specific to each department, to ensure employees understand and utilize the functionalities and capabilities of the system. ^I
- Continue incorporating sustainability practices and efficiency in operations and requests for proposals. ^I

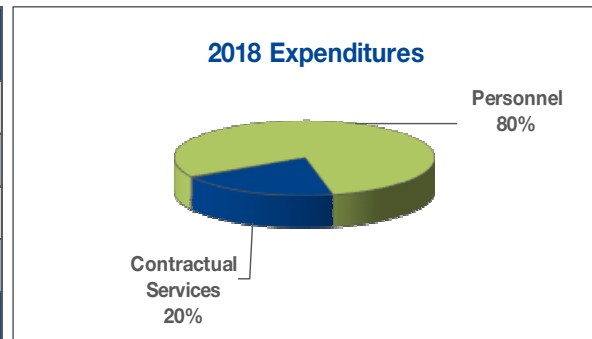
City Priorities Key: A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

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

PURPOSE

The City's Engineering Division manages coordination, development, design and construction of infrastructure capital improvements. The 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; evaluates steep slope construction activities and ravine erosion management; traffic engineering and traffic safety improvements; and provides general engineering services.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	665,300	748,500	748,500	758,200
Contractual Services	165,500	183,400	183,500	187,800
Materials and Supplies	2,000	1,600	1,500	3,500
Capital	-	-	-	-
TOTAL	832,800	933,500	933,500	949,500



2017 OBJECTIVES ACCOMPLISHED

- Performed in-house design services on contracts for eight public improvement projects.¹
- Managed consultant design services for 18 public improvement projects.¹
- Performed field inspection services on contracts for seven public improvement projects.¹
- Managed consultant field inspections on contracts for five public improvement projects.¹
- Participated in Deerfield Road Reconstruction Project progress meetings with the Village of Deerfield.¹
- Initiated Preliminary Engineering for three STP-funded bridge replacement projects.¹
- Completed a mandatory annual National Pollutant Discharge Elimination System (NPDES) plan and report to the Illinois EPA.^P
- Completed 30 reviews and/or inspections for private work within the Steep Slope Zone.¹
- Participated in inter-departmental discussions for redeveloping commercial and multi-family properties.^C

2018 OBJECTIVES

- Review flood mitigation and stormwater management measures with Lake County, North Branch Chicago River Consortium, neighboring communities, and other State and Federal agencies.¹
- Oversee design consultant services for 21 infrastructure improvement projects including inspection services for¹:
 - Asphalt and concrete roadway improvement projects.¹
 - Two ravine restoration projects.¹
 - Four storm sewer improvement projects.¹
 - Three water main improvement projects.¹
 - One alley and one sidewalk/bike path improvement project.¹
- Oversee design consultant services for 21 infrastructure improvement projects.¹
- Manage consultant field inspections on contracts for three public improvement projects.¹
- Continue to participate in inter-departmental discussions regarding redevelopment of commercial and multi-family properties.^C

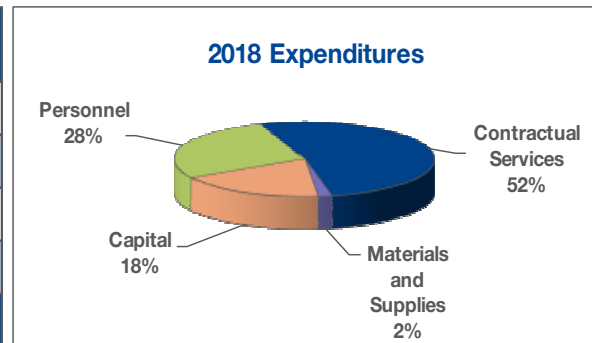
City Priorities Key: A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

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

PURPOSE

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

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	235,600	302,100	302,200	311,600
Contractual Services	524,300	584,000	583,000	583,600
Materials and Supplies	18,800	20,600	17,600	19,400
Capital	266,100	245,000	240,000	205,000
TOTAL	1,044,800	1,151,800	1,142,800	1,119,700



2017 OBJECTIVES ACCOMPLISHED

- Monitored the presence of Emerald Ash Borer (EAB) and continued to routinely survey and remove infested ash trees. Also continued to monitor Dutch Elm Disease (DED). ^{I, C}
- Planted 300 new trees. ^{I, C}
- Pruned 3,020 parkway trees. ^{I, C, P}
- Removed 750 dead, dying, diseased or hazardous trees. ^{I, C, P}
- Reviewed 275 construction site plans for tree preservation, partnering with the Building Department, and issued 950 permits for tree removal on private property unrelated to construction. ^{I, C}

2018 OBJECTIVES

- Monitor EAB, DED, and other insect and disease threats to the urban forest. Continue planting trees to replace losses and diversify species to increase resiliency to future insect and disease threats. ^{I, C}
- Plant 300 street trees. ^{I, C}
- Prune 3,000 trees. ^{I, C, P}
- Remove 700 trees, including 325 EAB infested trees. ^{I, C, P}
- Review 250-300 construction site plans for tree preservation and review 900-1,000 permits for tree removal unrelated to construction. ^{I, C}

PUBLIC WORKS

BUILDING MAINTENANCE

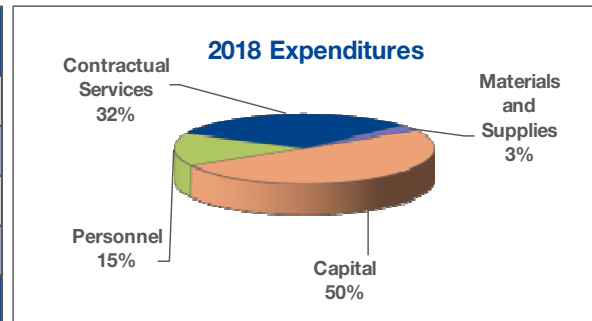


Account Code: 111.07.027-035
Budgeted Full-time Equivalent Positions: 4.02

PURPOSE

The Facilities Section is responsible for the daily operation and maintenance of 28 City facilities, including City Hall, Public Services, Police Headquarters Building, three train stations, three fire stations, Senior Center, Youth Center, Firearms Training Center and other City-owned properties. This section is also responsible for the operation and maintenance of the City's indoor/outdoor parking facilities.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	322,300	395,900	390,700	416,300
Contractual Services	681,600	914,000	878,400	886,800
Materials and Supplies	56,400	78,000	77,500	78,000
Capital	3,589,400	1,561,900	1,516,900	1,380,000
TOTAL	4,649,800	2,949,800	2,863,600	2,761,100



2017 OBJECTIVES ACCOMPLISHED

- Repair of the Port Clinton Garage stairwell planter. ¹
- Repair of the Train Arcade roof/gutter system. ¹
- Complete assessment of City owned facilities. ¹
- Upgraded the HVAC at City Hall and Public Works. ¹
- Remodel of the 42-year old locker room facility at Public Works. ¹
- Replacement of office furniture at City Hall. ¹

2018 OBJECTIVES

- In the second quarter, replace roof system at The Art Center (TAC). ¹
- In the second quarter, replace 2 of 5 HVAC units at TAC. ¹
- In the third quarter, replace City Hall generator. ¹
- In the fourth quarter, replace roof at the Fire Arms Training Center. ¹
- In the fourth quarter, HVAC replacement at the Senior Center. ¹

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.025 Public Works				
111.06.025.5101 Full Time Labor	376,100	389,200	384,100	398,200
111.06.025.5103 Over Time Labor	100			
111.06.025.5104 Car Allowance	4,100	4,100	4,100	4,100
111.06.025.5201 FICA	21,100	24,100	22,200	22,600
111.06.025.5202 Medicare	5,400	5,600	5,600	5,800
111.06.025.5203 IMRF	41,700	37,400	36,900	37,800
111.06.025.5206 PPO Health/Dental Plan	64,600	69,400	69,400	69,400
111.06.025.5209 Life Insurance	700			
111.06.025.6104 Professional Services - Planning	8,700			
111.06.025.6107 Professional Services -Other	2,200	4,300	3,500	4,300
111.06.025.6201 Professional Development	1,800	1,800	2,800	1,800
111.06.025.6202 Membership Dues	1,300	1,900	1,200	1,300
111.06.025.6203 Postage	4,400	6,100	6,100	6,100
111.06.025.6305 Utilities - Mobile Phones	1,600	1,900	1,900	1,900
111.06.025.6405 IT Charges	72,700	113,500	113,500	131,200
111.06.025.6502 Supplies - Office	2,300	2,500	2,500	2,500
111.06.025.6503 Supplies - Clothing	2,700	1,500	1,200	1,200
Total Public Works	611,600	663,200	654,800	688,100

111.026 Engineering				
111.06.026.5101 Full Time Labor	452,100	457,900	457,900	445,500
111.06.026.5102 Part Time Labor	25,600	92,000	92,000	116,000
111.06.026.5103 Over Time Labor	15,900	13,000	13,000	13,300
111.06.026.5201 FICA	30,000	36,200	36,200	35,600
111.06.026.5202 Medicare	7,000	8,500	8,500	8,300
111.06.026.5203 IMRF	54,800	56,000	56,000	54,500
111.06.026.5206 PPO Health/Dental Plan	78,900	85,000	85,000	85,000
111.06.026.5209 Life Insurance	1,100			
111.06.026.6107 Professional Services -Other	93,200	99,000	98,600	102,000
111.06.026.6201 Professional Development	4,200	3,800	3,700	3,700
111.06.026.6202 Membership Dues	600	500	500	500
111.06.026.6205 Photo & Printing	100	200	100	100
111.06.026.6305 Utilities - Mobile Phones	3,000	2,700	3,300	3,300
111.06.026.6404 Equipment Charges	11,600	28,200	28,200	25,800
111.06.026.6405 IT Charges	52,900	49,200	49,200	52,500
111.06.026.6502 Supplies - Office	1,000	1,000	500	500
111.06.026.6503 Supplies - Clothing			500	500
111.06.026.6510 Supplies - Small Tools	500	600	500	500
111.06.026.6606 Computer Software & Hardware	500			2,000
Total Engineering	832,800	933,500	933,500	949,500

111.064 Forestry				
111.06.064.5101 Full Time Labor	145,300	184,900	184,900	190,600
111.06.064.5102 Part Time Labor	20,800	31,700	31,700	32,700
111.06.064.5103 Over Time Labor	800	1,500	1,500	3,000
111.06.064.5201 FICA	10,300	13,500	13,500	14,000
111.06.064.5202 Medicare	2,400	3,200	3,200	3,300
111.06.064.5203 IMRF	18,600	20,900	20,900	21,500
111.06.064.5206 PPO Health/Dental Plan	37,000	46,400	46,400	46,500

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.06.064.5209 Life Insurance	400			
111.06.064.6107 Professional Services -Other	251,200	266,100	269,300	264,300
111.06.064.6201 Professional Development	1,000	100	700	1,100
111.06.064.6202 Membership Dues	100	500	1,300	900
111.06.064.6214 Maintenance Tree Service	236,700	278,500	276,500	278,500
111.06.064.6303 Utilities - Cleaning/Waste Disposal		4,000		
111.06.064.6305 Utilities - Mobile Phones	2,000	1,200	1,600	2,900
111.06.064.6404 Equipment Charges	14,700	10,600	10,600	9,700
111.06.064.6405 IT Charges	18,600	22,900	22,900	26,200
111.06.064.6502 Supplies - Office	100	300	200	300
111.06.064.6503 Supplies - Clothing			300	
111.06.064.6506 Supplies - Landscaping	16,400	17,000	15,000	17,000
111.06.064.6510 Supplies - Small Tools	300	800	300	300
111.06.064.6606 Computer Software & Hardware	2,100	2,100	1,900	1,900
111.06.064.7103 Improvements Other Than Building	266,100	245,000	240,000	205,000
Total Forestry	1,044,800	1,151,800	1,142,800	1,119,700

111.027 Facilities

111.07.027.5101 Full Time Labor	213,800	265,700	265,700	256,000
111.07.027.5102 Part Time Labor	4,900	5,200		36,600
111.07.027.5103 Over Time Labor	7,300	12,000	12,000	12,200
111.07.027.5201 FICA	13,700	17,200	17,200	18,900
111.07.027.5202 Medicare	3,200	4,000	4,000	4,400
111.07.027.5203 IMRF	24,500	26,700	26,700	28,900
111.07.027.5206 PPO Health/Dental Plan	54,500	65,100	65,100	59,300
111.07.027.5209 Life Insurance	400			
111.07.027.6107 Professional Services -Other	159,500	177,700	177,700	182,000
111.07.027.6201 Professional Development	3,300	4,600	4,600	4,600
111.07.027.6209 Laundry & Uniforms				500
111.07.027.6216 Maintenance of Equipment	35,100	40,200	40,200	48,600
111.07.027.6301 Utilities - Electric		2,200	1,900	1,900
111.07.027.6302 Utilities - Gas Heating	1,200	16,800	16,800	17,000
111.07.027.6303 Utilities - Cleaning/Waste Disposal	3,400	30,500	10,000	10,000
111.07.027.6304 Utilities - Telephone	50,700	51,800	51,800	51,800
111.07.027.6305 Utilities - Mobile Phones	3,300	3,000	3,000	3,000
111.07.027.6401 Building Maintenance	168,400	200,000	200,000	200,000
111.07.027.6404 Equipment Charges	32,700	58,500	58,500	53,500
111.07.027.6505 Supplies - Maintenance	35,200	35,000	35,000	35,000
111.07.027.6510 Supplies - Small Tools	4,000	4,000	3,500	4,000
111.07.027.6512 Supplies - Department	3,100	3,800	3,800	3,800
111.07.027.6513 Business Expenses	100	2,500	2,000	2,000
111.07.027.6604 Furnishings & Small Equipment	6,700	10,000	10,000	10,000
111.07.027.6606 Computer Software & Hardware	6,300	6,200	6,200	6,200
111.07.027.7102 Buildings and Building Improvements	1,609,300	1,065,000	1,020,000	1,045,000
111.07.028.7102 Buildings and Building Improvements	467,100	496,900	496,900	335,000
111.07.030.6301 Utilities - Electric	1,700			
111.07.031.6302 Utilities - Gas Heating	10,800			
111.07.035.6107 Professional Services -Other	182,500	290,000	290,000	290,000
111.07.035.6302 Utilities - Gas Heating	3,600	15,600	900	900
111.07.035.6401 Building Maintenance	25,600	23,000	23,000	23,000
111.07.027.6503 Supplies - Clothing			500	500

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.07.035.6505 Supplies - Maintenance	1,100	16,500	16,500	16,500
111.07.035.7102 Buildings and Building Improvements	1,513,000			
Total Facilities	4,649,800	2,949,800	2,863,600	2,761,100

111.050 Transportation Commission

111.09.050.6107 Professional Services -Other	2,200	5,000	5,000	5,000
111.09.050.6513 Business Expenses	500	1,100	1,100	1,100
111.09.050.6604 Furnishings & Small Equipment		1,500	1,500	1,500
Total Transportation Commission	2,700	7,600	7,600	7,600

General Fund Total for Public Works	7,141,600	5,705,900	5,602,200	5,526,000
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121.062 Street & Sidewalk

121.06.062.5101 Full Time Labor	595,600	615,500	615,500	639,300
121.06.062.5102 Part Time Labor	101,600	163,800	163,800	167,800
121.06.062.5103 Over Time Labor	128,800	115,000	115,000	117,300
121.06.062.5201 FICA	49,700	55,400	55,400	57,300
121.06.062.5202 Medicare	11,600	13,000	13,000	13,400
121.06.062.5203 IMRF	91,700	85,900	85,900	87,600
121.06.062.5206 PPO Health/Dental Plan	142,900	153,000	153,000	153,000
121.06.062.5209 Life Insurance	1,100			
121.06.062.6106 Professional Services - Medical	600	1,200	1,000	1,200
121.06.062.6107 Professional Services -Other	130,400	134,800	134,800	143,900
121.06.062.6202 Membership Dues	200	200	200	200
121.06.062.6209 Laundry & Uniforms	12,700	4,500	4,000	4,500
121.06.062.6212 Education & Training	400	2,400	2,000	2,400
121.06.062.6216 Maintenance of Equipment	194,200	268,000	268,000	275,000
121.06.062.6223 Reimbursements	7,200	100	100	100
121.06.062.6301 Utilities - Electric	207,300	210,000	210,000	210,000
121.06.062.6303 Utilities - Cleaning/Waste Disposal	14,200	15,000	15,000	15,000
121.06.062.6305 Utilities - Mobile Phones	2,600	2,500	2,500	2,500
121.06.062.6404 Equipment Charges	700,300	680,700	680,700	621,800
121.06.062.6405 IT Charges	22,300	24,800	24,800	17,500
121.06.062.6502 Supplies - Office	500	500	500	500
121.06.062.6503 Supplies - Clothing	6,100	6,000	6,000	6,000
121.06.062.6504 Supplies - Repairs	93,200	90,000	95,000	95,000
121.06.062.6505 Supplies - Maintenance	8,100	10,000	28,000	10,000
121.06.062.6507 Supplies - Chemicals	238,600	228,300	150,000	150,000
121.06.062.6510 Supplies - Small Tools	700	1,500	1,500	1,500
121.06.062.6511 Supplies - Traffic Control	18,700	17,000	17,000	17,000
121.06.062.6512 Supplies - Department	3,400	5,000	5,000	5,000
121.06.062.6513 Business Expenses	9,500	9,200	10,000	12,200
121.06.062.6606 Computer Software & Hardware	900		900	500
121.06.062.7103 Improvements Other Than Building	69,800	75,000	100,000	100,000
121.06.062.7105 Infrastructure	167,200	148,000	103,000	120,000
Total Streets & Sidewalk	3,032,300	3,136,200	3,061,400	3,047,500

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
121.036 Transit				
121.08.036.5101 Full Time Labor	415,000	424,600	424,600	455,100
121.08.036.5102 Part Time Labor	281,600	311,200	311,200	314,300
121.08.036.5103 Over Time Labor	9,300	27,900	27,900	28,400
121.08.036.5201 FICA	43,200	47,300	47,300	49,500
121.08.036.5202 Medicare	10,100	11,100	11,100	11,600
121.08.036.5203 IMRF	59,200	53,000	53,000	45,800
121.08.036.5206 PPO Health/Dental Plan	101,700	109,000	109,000	114,800
121.08.036.5209 Life Insurance	900			
121.08.036.6106 Professional Services - Medical	9,800	13,100	12,300	12,300
121.08.036.6107 Professional Services -Other	3,000	9,400	9,400	9,400
121.08.036.6215 Repairs	2,200	5,000	5,500	5,500
121.08.036.6304 Utilities - Telephone	900	1,000	1,200	1,200
121.08.036.6404 Equipment Charges	11,100	4,500	4,500	4,100
121.08.036.6405 IT Charges	12,400	15,300	15,300	17,500
121.08.036.6502 Supplies - Office	600	1,500	1,500	1,500
121.08.036.6503 Supplies - Clothing	5,000	5,000	5,700	5,700
121.08.036.6512 Supplies - Department	39,800	50,000	49,400	49,400
Total Transit	1,005,500	1,088,800	1,088,800	1,126,000

121.037 Transit Ravinia				
121.08.037.5101 Full Time Labor	27,400	29,000	29,000	29,600
121.08.037.5102 Part Time Labor	157,200	166,600	166,600	169,900
121.08.037.5103 Over Time Labor	42,100	45,000	45,000	45,900
121.08.037.5201 FICA	14,000	14,900	14,900	15,200
121.08.037.5202 Medicare	3,300	3,500	3,500	3,600
121.08.037.5203 IMRF	7,300	9,100	9,100	23,300
Total Transit Ravinia	251,300	268,100	268,100	287,400

122 Motor Fuel Tax Fund				
122.06.065.9203 Transfer To Street Fund	130,000	95,000	95,000	220,000
122.06.065.9214 Transfer to Capital Projects Fund	720,000	720,000	720,000	750,400
Total Motor Fuel Tax	850,000	815,000	815,000	970,400

Other Government Funds Total	5,139,000	5,308,000	5,233,300	5,431,300
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141 Streets and Other Capital Project Fund				
141.06.070.7103 Improvements Other Than Building	4,608,000	5,425,500	5,181,200	9,425,000
Total Capital Project Fund	4,608,000	5,425,500	5,181,200	9,425,000

Streets and Other Capital Project Fund Total	4,608,000	5,425,500	5,181,200	9,425,000
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211.073 Parking Administration				
211.06.073.5101 Full Time Labor	8,900	9,200	9,100	9,400
211.06.073.5103 Over Time Labor	400	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	900
211.06.073.5206 PPO Health/Dental Plan	1,700	1,900	1,900	1,900
211.06.073.6107 Professional Services -Other	35,800	60,000	20,000	41,000
211.06.073.6203 Postage	-	500	500	500

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
211.06.073.6207 Rent	70,200	68,100	76,400	72,000
211.06.073.6301 Utilities - Electric	84,700	110,000	88,800	90,600
211.06.073.6304 Utilities - Telephone	700	1,700	1,000	1,700
211.06.073.6401 Building Maintenance	55,800	65,600	55,000	60,000
211.06.073.6512 Supplies - Department	14,900	17,000	17,000	17,000
211.06.073.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Administration	324,400	385,300	321,100	345,500

211.074 Parking Construction and Improvements

211.06.074.7103 Improvements Other Than Building	582,900	85,000	85,000	70,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Construction and Improvements	632,400	134,500	134,500	119,500

212.075 Water Treatment and Production

212.06.075.5101 Full Time Labor	843,000	896,400	889,300	918,500
212.06.075.5103 Over Time Labor	23,300	46,800	46,800	48,100
212.06.075.5201 FICA	52,500	58,500	58,000	59,900
212.06.075.5202 Medicare	12,300	13,700	13,600	14,000
212.06.075.5203 IMRF	96,300	90,600	89,900	91,600
212.06.075.5206 PPO Health/Dental Plan	174,100	187,000	187,000	187,000
212.06.075.5209 Life Insurance	1,900			
212.06.075.5215 Compensated Absences	(9,500)			
212.06.075.5218 Change in IMRF NPL	187,000			
212.06.075.6106 Professional Services - Medical	14,400			
212.06.075.6107 Professional Services -Other	5,000	50,000	20,000	20,000
212.06.075.6201 Professional Development	1,300	3,500	3,500	6,000
212.06.075.6202 Membership Dues	4,300	4,500	4,500	4,500
212.06.075.6203 Postage	400	1,200	1,200	1,200
212.06.075.6205 Photo & Printing	2,300	4,400	2,000	4,400
212.06.075.6209 Laundry & Uniforms	3,300	2,900	2,300	2,300
212.06.075.6212 Education & Training	100	12,300	12,300	2,500
212.06.075.6216 Maintenance of Equipment	68,600	64,400	65,000	70,300
212.06.075.6301 Utilities - Electric	509,100	500,000	500,000	500,000
212.06.075.6302 Utilities - Gas Heating	40,700	51,200	40,000	51,200
212.06.075.6303 Utilities - Cleaning/Waste Disposal	55,300	99,200	99,000	99,200
212.06.075.6304 Utilities - Telephone	1,600	3,800	3,000	3,800
212.06.075.6305 Utilities - Mobile Phones	500	500	500	500
212.06.075.6401 Building Maintenance	28,000	20,000	20,000	20,000
212.06.075.6404 Equipment Charges	16,600	12,300	12,300	11,200
212.06.075.6405 IT Charges	22,700	38,600	38,600	52,500
212.06.075.6501 Supplies - Books & Periodicals		500	200	500
212.06.075.6502 Supplies - Office	2,400	5,000	4,000	5,000
212.06.075.6503 Supplies - Clothing	3,200	4,900	4,900	4,900
212.06.075.6505 Supplies - Maintenance	33,400	30,000	38,000	35,000
212.06.075.6507 Supplies - Chemicals	113,200	112,200	107,000	112,200
212.06.075.6508 Supplies - Medical & Lab	11,900	12,000	12,000	12,000
212.06.075.6510 Supplies - Small Tools	1,800	2,000	2,000	2,000
212.06.075.6514 Gas, Oil & Anti-Freeze	3,400	19,700	7,000	10,000
212.06.075.6604 Furnishings & Small Equipment		1,500	1,500	1,500
212.06.075.6606 Computer Software & Hardware	17,400	15,500	15,500	17,000
212.06.075.7102 Buildings and Building Improvements	1,400			
Total Water Treatment and Production	2,343,300	2,365,000	2,300,900	2,368,900

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
212.076 Water Distribution				
212.06.076.5101 Full Time Labor	452,200	482,100	460,400	485,300
212.06.076.5103 Over Time Labor	24,200	42,400	42,400	43,600
212.06.076.5201 FICA	29,100	32,500	31,200	32,800
212.06.076.5202 Medicare	6,800	7,600	7,300	7,700
212.06.076.5203 IMRF	52,300	50,300	48,300	50,100
212.06.076.5206 PPO Health/Dental Plan	91,500	115,400	115,400	115,300
212.06.076.5209 Life Insurance	1,000			
212.06.076.6106 Professional Services - Medical	600	4,600	1,000	3,600
212.06.076.6107 Professional Services -Other	88,700	98,000	98,000	99,900
212.06.076.6202 Membership Dues	400	200	300	300
212.06.076.6209 Laundry & Uniforms	3,900	1,100	1,800	1,800
212.06.076.6212 Education & Training	700	1,800	1,800	1,800
212.06.076.6216 Maintenance of Equipment	10,200	30,000	30,000	30,000
212.06.076.6223 Reimbursements	1,100	100	100	100
212.06.076.6303 Utilities - Cleaning/Waste Disposal	14,200	30,000	25,000	25,000
212.06.076.6305 Utilities - Mobile Phones	1,000	500	2,000	2,000
212.06.076.6404 Equipment Charges	310,200	243,200	243,200	222,200
212.06.076.6405 IT Charges	18,600	22,900	22,900	26,200
212.06.076.6503 Supplies - Clothing	6,000	4,500	4,500	4,500
212.06.076.6505 Supplies - Maintenance	46,500	60,000	55,000	55,000
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	2,500
212.06.076.6512 Supplies - Department	27,100	30,000	30,000	30,000
212.06.076.6513 Business Expenses	1,400	1,400	1,000	1,000
212.06.076.6606 Computer Software & Hardware			800	
212.06.076.7104 Machinery & Equipment	6,300	20,000	15,000	20,000
Total Water Distribution	1,198,200	1,282,600	1,241,400	1,262,200

212.077 Water Meters				
212.06.077.5101 Full Time Labor	190,600	202,200	196,500	202,200
212.06.077.5102 Part Time Labor	19,700	26,400	26,400	
212.06.077.5103 Over Time Labor	9,500	23,900	23,900	24,600
212.06.077.5201 FICA	13,500	15,700	15,300	14,100
212.06.077.5202 Medicare	3,100	3,700	3,600	3,300
212.06.077.5203 IMRF	24,400	24,200	24,100	21,500
212.06.077.5206 PPO Health/Dental Plan	47,500	51,000	51,000	51,000
212.06.077.5209 Life Insurance	500			
212.06.077.6107 Professional Services -Other	12,900	8,000	5,000	8,000
212.06.077.6209 Laundry & Uniforms	900	500	900	900
212.06.077.6212 Education & Training		1,000	500	1,000
212.06.077.6223 Reimbursements		100	100	100
212.06.077.6301 Utilities - Electric			600	600
212.06.077.6305 Utilities - Mobile Phones	1,300	700	2,200	1,000
212.06.077.6501 Supplies - Books & Periodicals	400	300	300	300
212.06.077.6504 Supplies - Repairs	9,200	12,000	12,000	12,000
212.06.077.6510 Supplies - Small Tools	1,400	1,200	1,200	1,200
212.06.077.6512 Supplies - Department	70,600	70,000	70,000	70,000
212.06.077.6606 Computer Software & Hardware		25,000	25,000	25,000
212.06.077.7104 Machinery & Equipment	2,844,400	1,015,000	1,015,000	70,000
Total Water Meters	3,250,200	1,480,800	1,473,600	506,700

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
212.078 Water Capital Projects				
212.06.078.5216 Change in OPEB Obligation	5,500			
212.06.078.7102 Buildings and Building Improvements	449,800	2,170,000	1,854,800	640,000
212.06.078.7103 Improvements Other Than Building	725,100	1,540,000	1,540,000	820,000
212.06.078.8101 Bond Principal	746,800	986,900	856,300	1,422,800
212.06.078.8102 Bond Interest	1,159,000	1,317,100	1,254,800	1,290,300
212.06.078.8103 Bond Administration Fee	2,200	3,000	3,000	3,000
212.06.078.8104 Amortization of Bond Discount	(24,300)			
212.06.078.8110 Bond Principal Liab Reduction	(746,800)			
212.06.078.9201 Transfer to General Fund	1,158,600	1,316,700	1,316,700	1,272,000
Total Water Capital Projects	3,476,000	7,333,700	6,825,600	5,448,200

214.061 Storm Drainage

214.06.061.5101 Full Time Labor	204,800	203,300	203,300	210,800
214.06.061.5103 Over Time Labor	8,600	40,000	40,000	41,100
214.06.061.5201 FICA	12,900	15,100	15,100	15,600
214.06.061.5202 Medicare	3,000	3,500	3,500	3,700
214.06.061.5203 IMRF	23,700	23,400	23,400	23,900
214.06.061.5206 PPO Health/Dental Plan	47,600	51,000	51,000	51,000
214.06.061.5209 Life Insurance	400			
214.06.061.5215 Compensated Absences	3,700			
214.06.061.5216 Change in OPEB Obligation	3,500			
214.06.061.5218 Change in IMRF NPL	36,500			
214.06.061.6103 Professional Services - Engineering	1,000	1,000	1,000	1,000
214.06.061.6107 Professional Services -Other	30,800	25,000	25,000	25,500
214.06.061.6209 Laundry & Uniforms	1,300	800	900	900
214.06.061.6212 Education & Training	2,000	1,800	1,800	1,800
214.06.061.6216 Maintenance of Equipment	1,800	2,500	2,500	2,500
214.06.061.6223 Reimbursements		100	100	100
214.06.061.6303 Utilities - Cleaning/Waste Disposal	10,700	20,500	18,500	18,500
214.06.061.6404 Equipment Charges	200,900	238,300	238,300	217,700
214.06.061.6405 IT Charges	18,600	22,900	22,900	26,200
214.06.061.6505 Supplies - Maintenance	27,900	30,500	30,300	30,500
214.06.061.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
214.06.061.6511 Supplies - Traffic Control	1,500	1,500	1,500	1,500
214.06.061.6512 Supplies - Department	700	1,000	1,000	1,000
214.06.061.6606 Computer Software & Hardware	800	800	800	800
214.06.061.7103 Improvements Other Than Building	1,761,600	1,991,000	1,991,000	1,890,000
214.06.061.8101 Bond Principal	191,000	200,000	200,000	204,600
214.06.061.8102 Bond Interest	79,800	75,300	75,300	69,500
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	(346,100)			
Total Storm Drainage	2,315,100	2,950,600	2,948,700	2,839,700

214.063 Sanitary Sewer

214.06.063.5101 Full Time Labor	525,200	548,500	539,400	552,000
214.06.063.5102 Part Time Labor				32,200
214.06.063.5103 Over Time Labor	26,500	45,000	45,000	46,200
214.06.063.5201 FICA	33,600	36,800	36,200	39,100
214.06.063.5202 Medicare	7,900	8,700	8,500	9,100

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
214.06.063.5203 IMRF	61,200	57,000	56,100	59,800
214.06.063.5206 PPO Health/Dental Plan	134,000	126,700	126,700	126,700
214.06.063.5209 Life Insurance	1,200			
214.06.063.6107 Professional Services -Other	28,700	30,000	30,000	30,500
214.06.063.6201 Professional Development	200	200	200	200
214.06.063.6209 Laundry & Uniforms	4,100	2,000	2,300	2,300
214.06.063.6212 Education & Training	100	2,000	2,000	2,000
214.06.063.6215 Repairs	7,200	10,000	8,500	9,200
214.06.063.6216 Maintenance of Equipment	3,400	5,500	5,600	5,500
214.06.063.6223 Reimbursements		100	100	100
214.06.063.6301 Utilities - Electric		4,000	4,000	4,000
214.06.063.6302 Utilities - Gas Heating	900	1,200	1,200	1,200
214.06.063.6303 Utilities - Cleaning/Waste Disposal	10,700	17,000	15,000	15,000
214.06.063.6305 Utilities - Mobile Phones	1,600	2,500	2,500	2,500
214.06.063.6404 Equipment Charges	200,900	238,300	238,300	217,700
214.06.063.6405 IT Charges	12,400	15,300	15,300	17,500
214.06.063.6503 Supplies - Clothing	5,400	4,000	4,000	4,000
214.06.063.6505 Supplies - Maintenance	35,200	44,000	44,000	44,000
214.06.063.6507 Supplies - Chemicals	1,500	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	1,000	1,000	1,000	1,000
214.06.063.6512 Supplies - Department	1,000	1,500	1,500	1,500
214.06.063.6606 Computer Software & Hardware	800	800	1,200	800
214.06.063.7103 Improvements Other Than Building	620,000	1,503,000	1,503,000	850,000
214.06.063.7104 Machinery & Equipment	-	50,000	50,000	530,000
214.06.063.8101 Bond Principal	155,100	162,400	162,400	166,200
214.06.063.8102 Bond Interest	64,700	61,000	61,000	56,300
Total Sanitary Sewer	1,945,300	2,980,800	2,967,400	2,829,000

Enterprise Funds Total for Public Works	15,484,900	18,913,300	18,213,100	15,719,600
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222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	384,900	379,100	378,100	400,800
222.06.083.5103 Over Time Labor	9,600	10,000	10,000	10,300
222.06.083.5201 FICA	24,200	24,100	24,100	25,500
222.06.083.5202 Medicare	5,700	5,600	5,600	6,000
222.06.083.5203 IMRF	43,700	37,400	37,300	39,000
222.06.083.5206 PPO Health/Dental Plan	101,400	95,200	95,200	95,200
222.06.083.5209 Life Insurance	1,000			
222.06.083.5215 Compensated Absences	8,100			
222.06.083.6107 Professional Services -Other	900	1,600	1,000	1,600
222.06.083.6202 Membership Dues	200	500	500	500
222.06.083.6209 Laundry & Uniforms	7,800	4,200	4,200	4,200
222.06.083.6212 Education & Training	800	1,000	1,000	1,000
222.06.083.6215 Repairs	50,200	56,000	56,000	56,000
222.06.083.6216 Maintenance of Equipment	4,900	5,000	5,000	5,000
222.06.083.6303 Utilities - Cleaning/Waste Disposal		300	300	300
222.06.083.6304 Utilities - Telephone	800	800	800	800
222.06.083.6404 Equipment Charges	74,700			
222.06.083.6405 IT Charges	25,900	26,600	26,600	35,000
222.06.083.6502 Supplies - Office	800	800	800	800
222.06.083.6503 Supplies - Clothing	2,200	2,200	2,200	2,200

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
222.06.083.6504 Supplies - Repairs	153,600	175,000	175,000	175,000
222.06.083.6510 Supplies - Small Tools	5,700	5,800	5,800	5,800
222.06.083.6512 Supplies - Department	500	500	500	500
222.06.083.6514 Gas, Oil & Anti-Freeze	141,500	275,000	200,000	275,000
222.06.083.6606 Computer Software & Hardware	7,400	9,100	9,100	9,600
222.06.084.7104 Machinery & Equipment	632,200	396,800	396,800	300,000
Total Public Works Fleet Maintenance	1,688,800	1,512,600	1,435,800	1,449,800

Eqp. Maint./Replace Fund Total for Public Works	1,688,800	1,512,600	1,435,800	1,449,800
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Public Works Total All Funds	34,062,200	36,865,300	35,665,600	37,551,700
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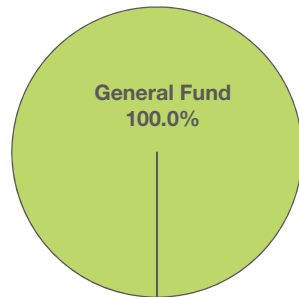
COMMISSIONS & BOARDS

COMMISSIONS AND BOARDS

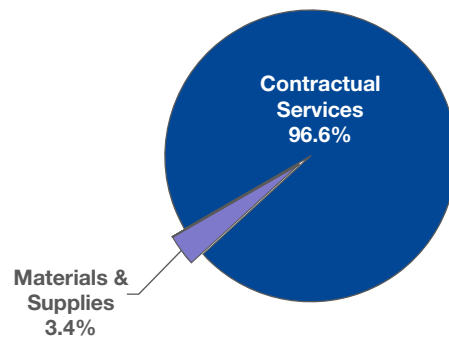
COMMISSIONS BUDGET SUMMARY



Total 2018 Expenditures



General Fund 2018 Expenditures



<i>Expenditures by Fund</i>	Pg. No.	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
						Dollar	Percent
Board of Police/Fire Commissioners	219	31,400	47,700	46,100	59,800	13,700	29.7%
Bus. and Econ. Dev. Commission	220	200	500	500	500		0.0%
Cultural Arts Commission	221	42,200	48,700	42,300	44,400	2,100	5.0%
Historic Preservation Commission	222	8,300	11,000	10,900	13,900	3,000	27.5%
Housing Commission	223	4,700	17,800	8,300	8,300	-	0.0%
Human Relations Commission	224	33,700	31,500	30,700	29,000	(1,700)	-5.5%
Plan and Design Commission	225	44,400	42,300	41,700	42,200	500	1.2%
Natural Resources Commission	226	1,100	2,300	1,500	2,300	800	53.3%
Ravinia Festival Commission	227	200	400	400	400		0.0%
Transportation Commission	228	2,700	7,600	7,600	7,600		0.0%
Zoning Board of Appeals	229	18,000	24,600	16,100	12,800	(3,300)	-20.5%
Commissions Total within the General Fund		186,700	234,300	205,900	221,100	15,200	7.4%

Notable Budget Variances:

1. Board of Police/Fire Commissioners - recruitment costs.
2. Cultural Arts Commission and Human Relations Commission, - activities programming costs.
3. Historic Preservation Commission - photo and printing for outreach and education materials.
4. Housing Commission - minute taker (12 mtgs @ \$250/mtg).
5. Zoning Board of Appeals - professional services-other.

See Glossary of Terms and Funds in the Appendix.

COMMISSIONS AND BOARDS

BOARD OF FIRE AND POLICE COMMISSIONERS



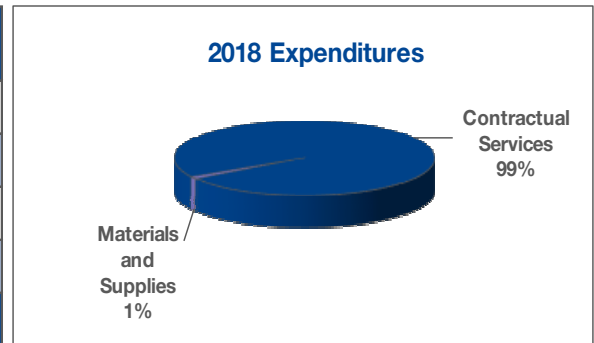
Account Code: 111.09.055

Budgeted Full-time Equivalent Positions: 0

PURPOSE

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. The Board of Fire and Police Commissioners also serves as the Civil Service Commission upon call.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	31,200	47,300	45,700	59,200
Materials and Supplies	200	400	400	600
Capital	-	-	-	-
TOTAL	31,400	47,700	46,100	59,800



2017 OBJECTIVES ACCOMPLISHED

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

2018 OBJECTIVES

As part of the budget development process, commissions prepare and approve proposed work plans and submit budget requests for the City Council's consideration. The work plan items included in the proposed budget are summarized below.

- Establish new eligibility lists for the positions of Police Officer, Police Sergeant and Firefighter EMT II. ^P
- Continued evaluation of the Board's processes to match or exceed best practices. ^P
- Continue to conduct reviews of post-offer examination elements (when appropriate) to determine pass or fail status for candidates according to the Rules and Regulations of the Board of Fire and Police Commissioners. ^P

COMMISSIONS AND BOARDS

BUSINESS & ECONOMIC DEVELOPMENT COMMISSION



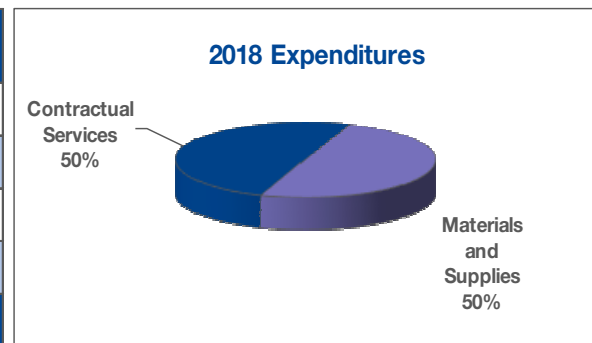
Account Code: 111.09.042

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Business & Economic Development Commission (BEDC) promotes and fosters the City's business and development, in an advisory capacity to the City Council. BEDC 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. The Commission holds four regular meetings and at least two BEDC Mayor's Council for Business Development meetings, annually. The Commission consists of seven appointed representatives from the City's business and residential communities.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	-	300	300	300
Materials and Supplies	200	200	200	300
Capital, Transfers, Debt	-	-	-	-
TOTAL	200	500	500	500



2017 OBJECTIVES ACCOMPLISHED

- Promoted and fostered the City's business and development, in an advisory capacity to the City Council. ^C
- Hosted three BEDC Mayor's Council for Business Development meetings for stakeholders, not-for-profits, and sister governments to encourage communication, collaboration and cross-promotion amongst these organizations. ^C
- Provided liaisons to business development groups, assisting them to achieve their desired goals and objectives in the City's business community. ^C
- Assisted City staff with implementation of the City's comprehensive brand strategy and marketing communications plan. ^C
- Assisted staff in developing and implementing the City's Business Summit which is designed to bring together brokers, developers, existing and prospective businesses and community stakeholders. ^C
- Recommended Beautification Award recipients to the City Council. ^C
- Conducted business outreach to new business owners via one on one interview for business retention. ^C

2018 OBJECTIVES

- Promote and foster the City's business and development, in an advisory capacity to the City Council. ^C
- Host the Mayor's Council for Business Development meetings to facilitate consensus and collaboration among key business development organizations and City businesses. ^C
- Serve as liaisons to other City commissions and to local business development groups to help them to achieve their desired goals and objectives. ^C
- Assist Business Development staff to update the City's Strategic Plan to facilitate local economic growth. ^C
- By the third quarter, assist staff with planning and implementation of the Business Summit to facilitate economic growth and new opportunities in the City. ^C
- By the third quarter, recommend Beautification Award recipients, to the City Council, for businesses that make significant efforts to enhance the visual aesthetics of their building exteriors. ^C
- Explore business oriented opportunities for the City's HP150 sesquicentennial celebration in 2019. ^C

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

COMMISSIONS AND BOARDS

CULTURAL ARTS COMMISSION



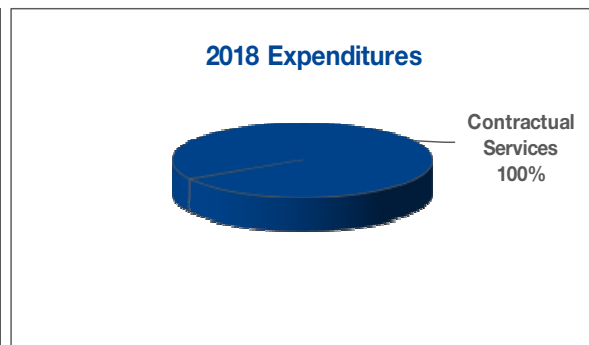
Account Code: 111.09.046

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Cultural Arts Commission 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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	42,200	48,700	42,300	44,300
Materials and Supplies	0	100	100	100
Capital	-	-	-	-
TOTAL	42,200	48,700	42,300	44,400



2017 OBJECTIVES ACCOMPLISHED

- Administered the Purchase of Service grant program for 2017 and funded \$25,000 of grant funded to local agencies. ^C
- Administered grant awards for Co-Sponsorship and Spark Microgrant Funding for local organizations. ^C
- The Illinois Arts Council awarded a \$4,365 Community Arts Access Grant to the Commission. ^C
- Co-sponsored the 8th annual art contest entitled “Art is Alive in Highland Park”, in partnership with The Art Center. ^C
- The Mayor’s Award program recognized a local leader or organization for ongoing leadership and dedication to the arts in Highland Park. ^C
- Assisted with the creation of the Common Grant Application for use when applying for Purchase of Service Grants along with grants from YEA! Highland Park, the Human Relations Commission, and the Highland Park Community Foundation. ^C
- Reviewed artists’ proposals and recommended two sculptures to the City Manager for the McGovern House project art public benefit piece. ^C

2018 OBJECTIVES

- Administer Purchase of Service Grants to local arts organizations for multi-event annual programming. ^C
- Administer a Co-Sponsorship Program Grants and Spark Microgrants to individual artists and local arts organizations for one-time special events. ^C
- Administer the Public Art Program, which includes Acquisition, Conservation and Education Projects. ^C
- Recognize a local leader or organization for ongoing leadership and dedication to the arts in Highland Park as part of the Mayor’s Award program. ^C
- Promote Arts Month in October by developing a Highlander insert for local Arts Month activities. ^C
- Initiate the “Art is Alive in Highland Park” Community Art Contest. ^C
- Plan for a public art project to celebrate the City’s HP150 sesquicentennial celebration in 2019. ^C
- Continue to implement components within the Cultural Arts Master Plan. ^C

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

COMMISSIONS AND BOARDS

HISTORIC PRESERVATION COMMISSION

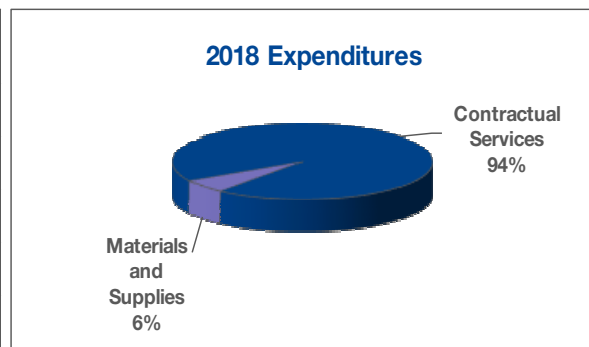


Account Code: 111.09.039
Budgeted Full-time Positions: 0

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 proposed 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, a targeted outreach to owners of significant homes, a preservation seminar and an annual Historic Preservation Awards program. The Commission also conducts research and makes recommendations to the City Council related to local landmark designations and the creation of local historic districts.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	8,000	10,200	10,100	13,100
Materials and Supplies	300	800	800	800
Capital	-	-	-	-
TOTAL	8,300	11,000	10,900	13,900



2017 OBJECTIVES ACCOMPLISHED

- Researched, reviewed and evaluated landmark criteria for 26 residential properties¹ proposed to be demolished. ^C
- Considered four Certificates of Appropriateness for alterations to houses that are within a local historic district or have a local landmark designation. ^C
- Considered local landmark nominations for 1218 Glencoe Avenue, a Tudor Revival house designed by William D. Mann and 1570 Hawthorne Lane, a Prairie Style house designed by John S. Van Bergen. ^C
- Considered removal of local landmark designation for 169 Laurel Avenue. ^C
- Sponsor of Mid-Century Modern Design Event - Historic Ravinia Tours. ^C
- Board members completed training to ensure knowledge of the appeals process, Zoning Code and related procedures. ^{P,C}

2018 OBJECTIVES

- Conduct hearings and make determinations regarding demolition requests, certificates of appropriateness and local landmark nominations as required on an ongoing basis. ^C
- Conduct educational initiative and community outreach programming, including the Historic Preservation Awards Program by year-end. In subsequent years, update and complete the City's historic home survey. ^C
- Design and implement a street sign recognition program for the City's local historic districts and a written education piece. ^C
- Educate homeowners about 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. ^C

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

¹ Aug. 2016 – Jul. 2017

COMMISSIONS AND BOARDS

HOUSING COMMISSION



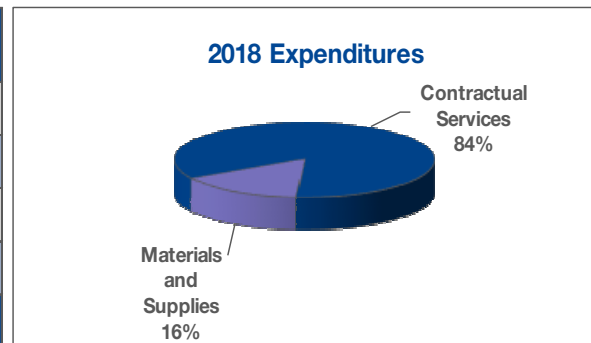
Account Code: 111.09.041

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 a waiting list for condominium units in an affordable senior development, 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 to provide financial resources for affordable housing activities, oversees the City's Inclusionary Housing Program and other housing initiatives.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	3,900	16,500	7,000	7,000
Materials and Supplies	800	1,300	1,300	1,300
Capital	-	-	-	-
TOTAL	4,700	17,800	8,300	8,300



2017 OBJECTIVES ACCOMPLISHED

- Administered the City's Affordable Housing Trust Fund and grant making program. ^C
- Oversaw management companies to ensure that construction and remodeling projects for the Commission's affordable properties incorporate energy-efficiency improvements and sustainable building practices, including implementation of a window replacement project at Peers by year-end. ^C
- Continued working with property management services companies to ensure resident satisfaction and development quality at the Housing Commission's affordable properties, including the ones they own (Peers, Ravinia and Sunset Woods rentals), and the one they operate (Walnut Place). ^C
- Provided recommendations to the City's inclusionary housing policies, as initiated by the inclusionary Housing Advisory Group. ^C
- Selected a contractor for the Peers window and air condition replacement project. ^C
- Assessed whether to refinance the Peers senior housing development. ^C

2018 OBJECTIVES

- Administer the City's Affordable Housing Trust Fund and grant making program. ^C
- Continue working with real estate management companies to ensure resident satisfaction and development quality at the Housing Commission's affordable properties, including the ones they own, Peers, Ravinia and Sunset Woods rentals, and the one they operate, Walnut Place. ^C
- Oversee Management Companies, assuring construction and remodeling projects, for the Commission's affordable properties, incorporate energy-efficiency improvements and sustainable building practices, to the greatest extent possible, including implementation of the Peers window and air-conditioning replacement project. ^C
- Refinance Sunset Woods loan. ^F

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

COMMISSIONS AND BOARDS

HUMAN RELATIONS COMMISSION



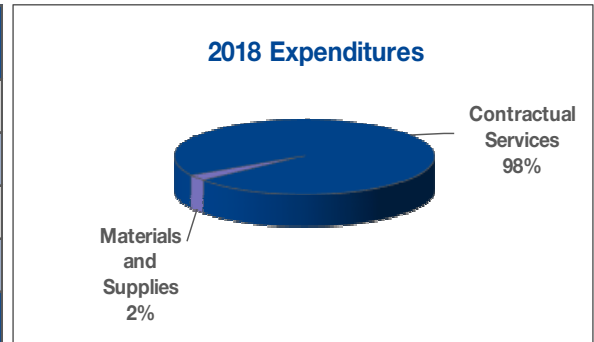
Account Code: 111.09.043

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Human Relations Commission was created in 1964 to promote the American ideals of equality and justice, further understanding and communication between Highland Park residents, encourage and facilitate solutions to social problems, examine the nature and causes of prejudice, and mediate conflicts between individuals through conference and conciliation.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	28,300	31,000	30,200	28,300
Materials and Supplies	5,400.00	500.00	500.00	700.00
Capital	-	-	-	-
TOTAL	33,700	31,500	30,700	29,000



2017 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. ^C
- Coordinated the "Day of Service" honoring Dr. Martin Luther King Jr. at the Highland Park Recreation Center. ^C
- Assisted with the creation of the Common Grant Application for Purchase of Service grants for the Human Relations Commission, along with YEA! Highland Park, the Highland Park Community Foundation, and the Cultural Arts Commission. ^C
- 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. ^C

2018 OBJECTIVES

- Plan and implement the "Day of Service" on the Dr. Martin Luther King Jr. holiday, at the Highland Park Recreation Center. ^C
- Solicit and review applications for awarding the annual Humanitarian Award, and serve on the Steering Committee for the Robert Barnard Character Counts Pillar Award. ^C
- Review applications for Purchase of Services Grants from local human service agencies and recommend funding allocations to the City Council. ^C
- Explore service oriented opportunities for the City's HP150 sesquicentennial celebration in 2019. ^C

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

COMMISSIONS AND BOARDS

PLAN AND DESIGN COMMISSION

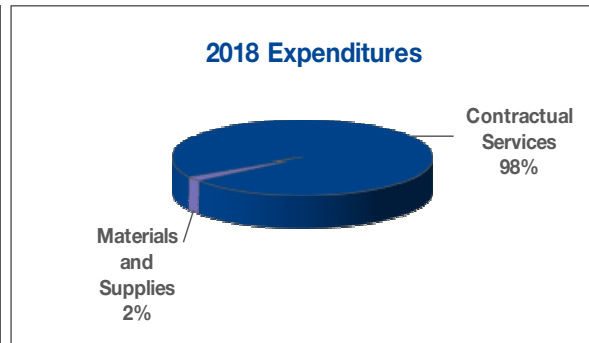


Account Code: 111.09.040
Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Plan and Design Commission is responsible for maintaining and updating the City's Comprehensive Master Plan, and reviewing plans for compliance with the City's Zoning Code and related development and design review regulations. The Commission is responsible for making 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.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	44,100	41,600	41,400	41,500
Materials and Supplies	300	800	400	800
Capital	-	-	-	-
TOTAL	44,400	42,300	41,700	42,200



2017 OBJECTIVES ACCOMPLISHED

- Addressed 31 development review considerations¹: nine Subdivisions, five Special Use permits, 16 Planned Developments or Amendment to Planned Developments, four zoning code amendments, one zoning text amendment, one zoning map amendment, and forwarded recommendations to the City Council as appropriate for each. ^C
- Conducted 43 public hearings and forwarded nine sets of findings to City Council related to, for example, Renaissance Place PUD Amendment, Hidden Oak subdivision, Park District Sunset Woods Maintenance Facility, AT&T Small Cell SUP, 760 Central McGovern Flats, Crossroads Shopping Center Lighting Plan, Ravinia Festival Experience Center, Lighting Code Amendments, and the Pedestrian Oriented Shopping Overlay District. ^C
- Considered 22 Design Review applications: four sign variances, two sign Packages, one Awning, 11 building façade changes, two landscape plans and two lighting plans. ^C
- Conducted six pre-application reviews through which it provided useful feedback on various development projects to assist the development community and help ensure that projects are best prepared for formal consideration. ^C
- Considered and commented on the Downtown Streetscape, Gateway and Wayfinding concept plan. ^C
- Considered a comprehensive set of staff developed design guidelines to assist the development community, the Commission and staff with the application of the City's standards. ^C
- Considered and provided comments regarding Inclusionary Housing Advisory Group recommendations. ^C

2018 OBJECTIVES

- Consider development applications and render decisions or make recommendations to the City Council. ^C
- Update the Master Plan to reflect recent zoning code and map amendments. Reformat the Plan to make it a more user-friendly as a guide for future development. ^C
- Consider land use regulatory changes as recommended by staff or as directed by the City Council. ^C

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

¹ from August, 2016 – July 2017

COMMISSIONS AND BOARDS

NATURAL RESOURCES COMMISSION



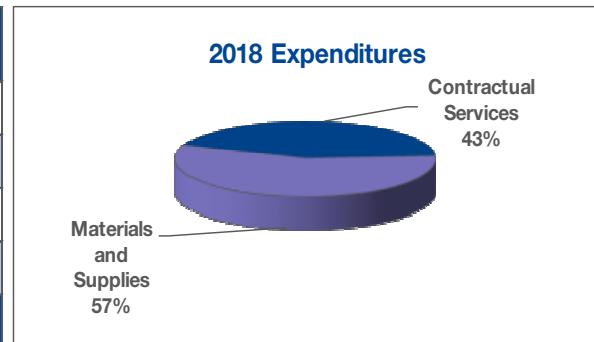
Account Code: 111.09.047

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The function of the Natural Resources Commission is to preserve, enhance, manage and protect the City's environment and natural resources; provide recommendations on environmental and natural resource-related initiatives as identified in the City's Sustainability Plan; plans and variation requests; and engage the public on these matters.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	200	1,000	400	1,000
Materials and Supplies	900	1,300	1,100	1,300
Capital	-	-	-	-
TOTAL	1,100	2,300	1,500	2,300



2017 OBJECTIVES ACCOMPLISHED

- Assisted with the creation of a 3-year Sustainability Strategic Plan to help guide to sustainability work plan of the City. ^C
- Participated in programs and provided outreach to improve recycling output community-wide. ^C
- Organized and co-hosted environmental film series events at the Highland Park Library and the third annual Highland Park Bike Fair. ^C
- Considered three Steep Slope Zone variations requests, two of which resulted in the formulation of recommendations to the Zoning Board of Appeals and one of which resulted in a withdrawn Steep Slope variation request. ^C
- Considered one Beach Structure Permit request which resulted in the formulation of a recommendation to the City Council. ^C
- Furthered efforts to improve storm water management and address water pollution in the community and recommended City Council consideration of a coal tar pavement sealant ban. ^P

2018 OBJECTIVES

- Monitor waste, composting, and recycling output community-wide and evaluate relative to Sustainability Plan goals. ^C
- Provide recommendations on educational opportunities for reducing the use, cost and impact of building energy through energy efficiency, renewable energy and other energy technologies. ^C
- Provide recommendations to improve air and water quality in Highland Park. ^P
- Grant an award for Meritorious Service to the Highland Park Environment. ^C
- Co-sponsor Environmental Movie Series events with the Park District and the Library. ^C
- Assist with completion of projects and initiatives identified within the City's Sustainability Plan. ^C
- Plan environmental projects for the City's HP150 sesquicentennial celebration in 2019. ^C
- Review & recommend on Steep Slope Variations and Beach Structure Permit Applications. ^C

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

COMMISSIONS AND BOARDS

RAVINIA FESTIVAL COMMUNITY RELATIONS COMMISSION



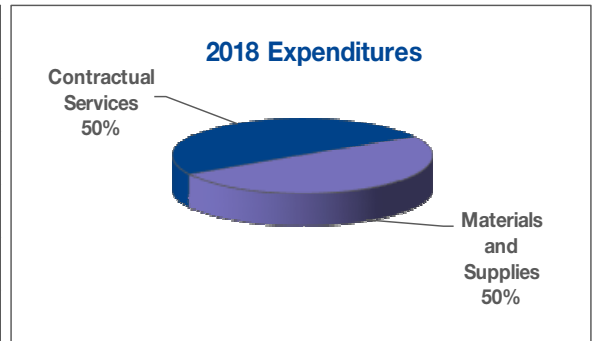
Account Code: 111.09.045

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Ravinia Festival Community Relations Commission was created to improve communication between Ravinia Festival Association and Ravinia neighborhood residents. The Commission develops recommendations to the City Council and the Ravinia Festival Association Board for their mutual review and final action. The Commission addresses all obligations and tasks required of it pursuant to the special use permit governing the Ravinia Festival adopted by the City Council in Ordinance No. 13-06.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	0	200	200	200
Materials and Supplies	100	200	200	200
Capital	-	-	-	-
TOTAL	200	400	400	400



2017 OBJECTIVES ACCOMPLISHED

- Conducted three meetings to provide a forum for the discussion and resolution of resident concerns and feedback regarding traffic, parking, noise and public safety concerns generated by Ravinia Festival. ^P
 - The Highland Park Police Department discussed changes to its 2016 Operation Plan for Public Safety and issues related to enforcement.
 - 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 Ravinia Festival and public transportation related to their events.

2018 OBJECTIVES

- Conduct at least three meetings to provide a forum for the discussion and resolution of resident concerns regarding traffic, parking, noise and public safety concerns generated by Ravinia Festival by year-end. ^P

BOARDS AND COMMISSIONS

TRANSPORTATION COMMISSION

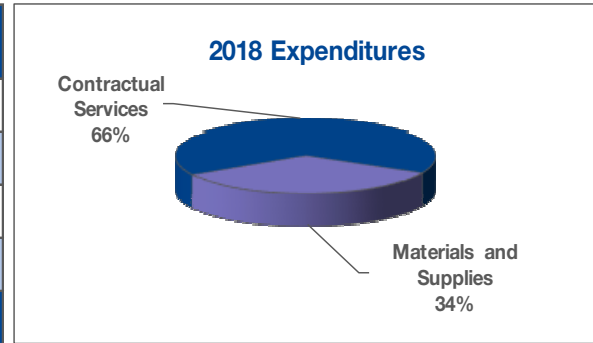


Account Code: 111.09.050
Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Transportation Commission investigates ways and means to coordinate transportation activities; encourages educational activities in transportation matters in the community; receives comments pertaining to traffic conditions; reviews proposed enhancements that are specifically intended to improve the flow and safety of vehicular and pedestrian traffic on public streets; enhances residential on-street parking; and responds to residents' Highland Park traffic concerns.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	2,200.00	5,000.00	5,000.00	5,000.00
Materials and Supplies	500	2,600	2,600	2,600
Capital	-	-	-	-
TOTAL	2,700	7,600	7,600	7,600



2017 OBJECTIVES ACCOMPLISHED

- The Transportation Commission considered the following ^P:
 - A request for parking restriction on McGovern Street between Laurel Avenue and Deerfield Road.
 - Proposed Edgewood Middle School access and circulation enhancements.
 - A request for removing a parking bay on Trail Way near Sleepy Hollow Park.
 - Met with the “Bike Walk Advisory Group” to discuss furthering the goals of the “Bike-Walk HP 2030” plan.

2018 OBJECTIVES

As part of the budget development process, commissions prepare and approve proposed work plans and budget requests for the City Council’s consideration. The work plan items summarized below are included in the proposed budget ^P:

- Responding to residents’ requests and comments regarding traffic safety, parking and mobility concerns.
- Reviewing and prioritizing “Bike-Walk HP 2030” plan improvements, and defining new or additional capital projects evaluation criteria.
- Review on-street parking, pedestrian crosswalks, and parking lot enhancements on First Street between Central Avenue and Elm Place.
- Review pedestrian crossings at various locations in business districts.

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

COMMISSIONS AND BOARDS

ZONING BOARD OF APPEALS

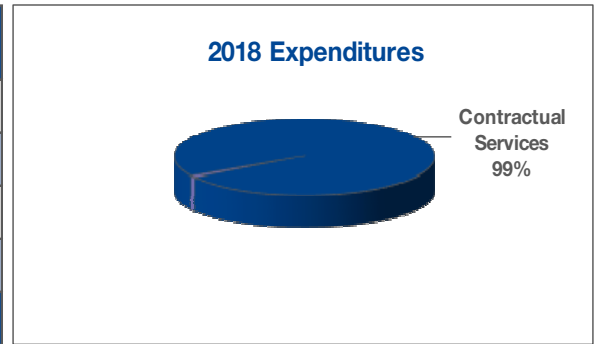


Account Code: 111.09.049
Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Zoning Board of Appeals (ZBA) is responsible for considering and deciding requests for variations to regulations contained in the City's Zoning Ordinance. The Board also decides upon requests for variations from the ravine and steep slope setback requirements, as well as certain fence regulations. The Board considers issues as assigned to it by the City Council. Although the ZBA renders final decisions on most matters before it, it also serves as a principal hearing/advisory body to the City Council on a range of matters including special exceptions.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	18,000	24,500	16,000	12,800
Materials and Supplies	-	100.00	100.00	100.00
Capital	-	-	-	-
TOTAL	18,000	24,600	16,100	12,800



2017 OBJECTIVES ACCOMPLISHED

- For the period of August through December 2017, the ZBA conducted nine hearings related to applications for zoning relief. Of the nine cases, one involved a request to remove a heritage tree; one involved a variation to the Steep Slope Ordinance; and five cases were continued one or more times. ^{P, C}
- For the period of January through July 2017, the ZBA conducted hearings for 33 related to applications for zoning relief. Of the 33 cases, three were Compere Referrals; four involved a request to remove a heritage tree; three involved a variation to the Steep Slope Ordinance; one was a request consider under the Lake Michigan Protection Zone; and eight cases were continued one or more times. ^{P, C}
- Board members completed training to ensure that members are knowledgeable regarding the appeals process, Zoning Code and related procedures. ^{P, C}

2018 OBJECTIVES

- Conduct public hearings and decide variance requests and make recommendations to City Council regarding variance considerations as directed. ^{P, C}
- Board members will participate in ongoing training to ensure that members are knowledgeable regarding the appeals process, Zoning Code and related procedures by year-end. ^{P, C}
- Board members and staff will monitor variation requests and make recommendations for zoning text changes as appropriate by year-end. ^{P, C}

COMMISSIONS AND BOARDS

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.039 Historic Preservation Commission				
111.09.039.6107 Professional Services -Other	7,100	8,200	8,200	8,200
111.09.039.6202 Membership Dues	300	500	400	400
111.09.039.6204 Advertising	200	200	200	200
111.09.039.6205 Photo & Printing	400	1,000	1,000	4,000
111.09.039.6212 Education & Training		400	400	400
111.09.039.6501 Supplies - Books & Periodicals		100	100	100
111.09.039.6513 Business Expenses	200	700	700	700
Total Historic Preservation Commission	8,300	11,000	10,900	13,900
111.040 Plan and Design Commission				
111.09.040.6107 Professional Services -Other	41,600	37,800	37,800	37,800
111.09.040.6204 Advertising	1,800	2,300	2,100	2,300
111.09.040.6212 Education & Training	700	1,500	1,500	1,400
111.09.040.6501 Supplies - Books & Periodicals	200	200	100	200
111.09.040.6502 Supplies - Office		100		100
111.09.040.6513 Business Expenses	100	500	300	500
Total Plan Commission	44,400	42,300	41,700	42,200
111.041 Housing Commission				
111.09.041.6107 Professional Services -Other	3,600	6,700	6,700	6,700
111.09.041.6202 Membership Dues		400		
111.09.041.6210 Activities Programming Costs	300	9,400	300	300
111.09.041.6501 Supplies - Books & Periodicals		100	100	100
111.09.041.6513 Business Expenses	800	1,200	1,200	1,200
Total Housing Commission	4,700	17,800	8,300	8,300
111.042 Business and Economic Development Commission				
111.09.042.6205 Photo & Printing		300	300	300
111.09.042.6513 Business Expenses	200	200	200	300
Total Business and Economic Development Commission	200	500	500	500
111.043 Human Relations Commission				
111.09.043.6206 Receptions & Ceremonials	600	1,000	400	800
111.09.043.6210 Activities Programming Costs	27,700	30,000	29,700	27,500
111.09.043.6513 Business Expenses	5,400	500	500	700
Total Human Relation Commission	33,700	31,500	30,700	29,000
111.045 Ravinia Festival Commission				
111.09.045.6204 Advertising		200	200	200
111.09.045.6513 Business Expenses	100	200	200	200
Total Ravinia Festival Commission	200	400	400	400

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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.046 Cultural Arts Commission				
111.09.046.6202 Membership Dues	100	300	300	300
111.09.046.6210 Activities Programming Costs	42,100	48,400	42,000	44,000
111.09.046.6513 Business Expenses		100	100	100
Total Cultural Arts Commission	42,200	48,700	42,300	44,400
111.047 Natural Resources Commission				
111.09.047.6212 Education & Training	200	1,000	400	1,000
111.09.047.6513 Business Expenses	900	1,300	1,100	1,300
Total Natural Resources Commission	1,100	2,300	1,500	2,300
111.049 Zoning Board of Appeals				
111.09.049.6107 Professional Services -Other	14,900	20,500	12,000	8,800
111.09.049.6204 Advertising	3,100	4,000	4,000	4,000
111.09.049.6513 Business Expenses		100	100	100
Total Zoning Board of Appeals	18,000	24,600	16,100	12,800
111.050 Transportation Commission				
111.09.050.6107 Professional Services -Other	2,200	5,000	5,000	5,000
111.09.050.6513 Business Expenses	500	1,100	1,100	1,100
111.09.050.6604 Furnishings & Small Equipment		1,500	1,500	1,500
Total Transportation Commission	2,700	7,600	7,600	7,600
111.055 Board of Police and Fire Commissioners				
111.09.055.6106 Professional Services - Medical	16,900	22,000	21,400	24,300
111.09.055.6107 Professional Services -Other	3,200	7,800	7,800	10,400
111.09.055.6201 Professional Development	1,900	1,600	1,600	1,600
111.09.055.6202 Membership Dues	400	400	400	400
111.09.055.6208 Travel Allowance	400	1,000	1,000	1,000
111.09.055.6213 Recruitment Costs	8,400	14,500	13,500	21,500
111.09.055.6513 Business Expenses	200	400	400	600
Total Board of Police and Fire Commissioners	31,400	47,700	46,100	59,800
Commissions Total within the General Fund	186,700	234,300	205,900	221,100

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

5-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

A five-year Capital Improvement Program (CIP) is 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. In these cases, no significant operating budget impact is anticipated, unless specifically noted. 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 five-year CIP, the impact on the operating budget is estimated and discussed below. In 2018, the City's infrastructure program is expected to be funded 54% pay as you go and 46% 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 budgets to repave 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

120 miles

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 2018 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

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 five-year CIP.

5-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Storm Sewers

170 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 2006. 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 five-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 supplementing storm sewers with green infrastructure to better manage stormwater.

Sanitary Sewers

128 miles

A comprehensive sanitary sewer master plan study was completed in 2006. 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 five-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 164 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.

5-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

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 5% 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.

Parking Fund

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 2017, 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. 2018 projects include striping and pavement marking of City parking lots.

Facilities

Public Works maintains eighteen (18) core facilities and ten (10) ancillary facilities. As part of the long-range facilities master plan, the City identified the potential for replacement of Fire Station #32 located in the Ravinia neighborhood. Also part of the long-range facilities Master Plan, the City identified Priority 1 facility projects, as recommended by 2008 UGL Equis Master Plan report. The 2018 budget includes strategic drawdown of excess reserves which will fund budgeted Priority 1 repairs to City facilities.

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. 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.

5-YEAR CAPITAL IMPROVEMENT - CITY

SUMMARY WITH FUNDING SOURCES



Infrastructure:	2018	2019	2020	2021	2022	2018-2022
Streets - Asphalt & Concrete	2,540,000	1,250,000	1,140,000	2,710,000	2,470,000	10,110,000
Streets - Clavey - US 41 to Green Bay	440,000	6,050,000				6,490,000
Streets - Grove Av - Ridge to E End	375,000					375,000
Streets - Summit Ave WM -North Av to Old Trail	350,000					350,000
Streets - Berkeley - Sherwood Av to Sunnyside Av	300,000					300,000
Streets - Maple to Vine, between St. Johns & Sheridan					240,000	240,000
Streets - Other	685,000			45,000	30,000	760,000
Streets - Total	4,690,000	7,300,000	1,140,000	2,755,000	2,740,000	18,625,000
Bridges - Forest Avenue	2,420,000					2,420,000
Bridges - Beech Street	330,000	175,000		170,000		675,000
Bridges - Clavey Road	200,000	2,250,000				2,450,000
Bridges - St Johns Avenue	200,000					200,000
Bridges - Park Ave West	155,000		2,400,000			2,555,000
Bridges - Central Avenue	125,000		10,000	1,355,000		1,490,000
Bridges - Judson Avenue	100,000			200,000	2,250,000	2,550,000
Bridges - Other	220,000	60,000	60,000	90,000	60,000	490,000
Bridges - Total	3,750,000	2,485,000	2,470,000	1,815,000	2,310,000	12,830,000
Bike/Walk Plan & Sidewalks	485,000	605,000	750,000	235,000	855,000	2,930,000
Street Lighting & Striping	220,000	220,000	220,000	220,000	220,000	1,100,000
Parking Improvements	70,000	90,000	50,000	150,000	164,000	524,000
Tree Replacement	205,000	115,000	115,000	115,000	115,000	665,000
Storm Sewers - Grove Ave - Ridge to E End	450,000					450,000
Storm Sewers - Berkeley - Sherwood to Sunnyside	325,000					325,000
Storm Sewers - Clavey - US 41 to Green Bay	275,000	3,630,000				3,905,000
Storm Sewers - Southland Ave - Cavell to Arbor	250,000					250,000
Storm Sewers - Green Bay - Central to Clavey	200,000		185,000			385,000
Storm Sewers -Richfield Ave - Ferndale to Deerfield	200,000					200,000
Storm Sewers - Storm Sewer Lining	150,000	100,000		200,000	200,000	650,000
Storm Sewers - Lincoln Place, Eastwood Av, Vine		760,000			-	760,000
Storm Sewers - St John					1,220,000	1,220,000
Sanitary Sewers - Main Lining	600,000	600,000	600,000		600,000	2,400,000
Sanitary Sewers - Ft Sheridan Lift Station Upgrade	500,000					500,000
Sanitary Sewers - Manhole Rehabilitation & Lining	100,000	100,000		100,000	100,000	400,000
Sanitary Sewers - Green Bay - Central to Clavey	80,000	250,000				330,000
Sanitary Sewers - Lincoln Place - Glencoe to Lincoln Av W.		500,000				500,000
Sanitary Sewers - Sheridan Road - North of Edgecliffe					240,000	240,000
Sanitary Sewers - Ravine 10 east of Sheridan (Moraine Pk)					500,000	500,000
Sanitary and Storm Sewers - Other	140,000	5,000	50,000	335,000	320,000	850,000
Sewers - Total	3,270,000	5,945,000	835,000	635,000	3,180,000	13,865,000
Ravines	835,000	20,000	70,000	70,000	70,000	1,065,000
Water - Water Plant Building Roof Replacement	500,000					500,000
Water - Summit Ave -North Av to Old Trail	325,000					325,000
Water - North Ave, Walker, Hawthorne Ln	225,000					225,000
Water - Old Skokie Rd - Old Deerfield to S End	150,000					150,000
Water - Clavey- US 41 to Green Bay	120,000	1,578,000				1,698,000
Water - Replace SCADA PLC#1	100,000					100,000
Water - Charal, Logan, Hazel, Sheridan			550,000	450,000		1,000,000
Water - Water Tower Tuckpointing Dsgn & Constr			50,000	500,000		550,000
Water - Other	130,000	420,000	755,000	495,000	340,000	2,140,000
Water - Total	1,550,000	1,998,000	1,355,000	1,445,000	340,000	6,688,000
Fiber Optic Infrastructure Network Upgrade	2,053,000	-	-	-	-	2,053,000
Total Infrastructure	17,128,000	18,778,000	7,005,000	7,440,000	9,994,000	60,345,000

5-YEAR CAPITAL IMPROVEMENT - CITY

SUMMARY WITH FUNDING SOURCES



Infrastructure Funding Sources:	2018	2019	2020	2021	2022	2018-2022
Bond Proceeds - Street/Other Capital Projects	6,900,000	800,000	300,000	2,400,000	2,540,000	12,940,000
Bond Proceeds - Fiber Optic Infrastructure Network	1,000,000					1,000,000
Bond Proceeds - Sewer		2,400,000				2,400,000
Strategic Fund Drawdown - Debt Service Fund	981,100				656,800	1,637,900
Strategic Fund Drawdown - Water Fund	1,018,500	1,276,700	575,400	567,000		3,437,600
Strategic Fund Drawdown - Equipment Fund	753,800					753,800
Strategic Fund Drawdown - Sewer Fund	732,300	1,333,300			987,900	3,053,500
Strategic Fund Drawdown - General (Bike Walk, Trees)	540,000		715,000	200,000		1,455,000
Strategic Fund Drawdown - Motor Fuel Tax Fund	220,000					220,000
Strategic Fund Drawdown - Parking Fund	19,900	56,500	26,600	137,000	164,000	404,000
Strategic Fund Drawdown - Street Capital Fund		4,600		8,800		13,400
User Charges and Other Revenue	2,091,400	3,464,600	1,402,400	1,414,100	2,407,600	10,780,100
Grants/Reimbursements	1,029,000	6,720,000	1,920,000	1,084,000	1,600,000	12,353,000
Motor Fuel Tax	750,400	985,400	1,045,400	975,400	975,400	4,732,000
Property Tax	637,900	1,275,000	550,000	175,000	175,000	2,812,900
Home Rule Sales Tax	453,700	461,900	470,200	478,700	487,300	2,351,800
Total Funding - Infrastructure	17,128,000	18,778,000	7,005,000	7,440,000	9,994,000	60,345,000

Facilities & Equipment:	2018	2019	2020	2021	2022	2018-2022
Vehicle and Equipment Replacement	1,164,500	2,206,200	1,592,000	1,659,500	812,700	7,434,900
Priority 1 Facility Updates	1,045,000	1,207,000	1,037,000	752,000	172,000	4,213,000
Library Expansion / Community Center			1,000,000	6,000,000		7,000,000
Fire Station 32 (Ravinia)					7,460,000	7,460,000
Total Facilities & Equipment	2,209,500	3,413,200	3,629,000	8,411,500	8,444,700	26,107,900

Facilities & Eqp. Funding Sources:	2018	2019	2020	2021	2022	2018-2022
Home Rule Sales Tax	1,498,400	2,913,200	1,308,300	1,772,900	984,700	8,477,500
Bond Proceeds			1,000,000	6,000,000	7,460,000	14,460,000
Strategic Fund Drawdown - Equipment Fund		500,000				500,000
Strategic Fund Drawdown - General Fund (Facilities P1)	711,100		1,320,700	638,600		2,670,400
Total Funding - Facilities & Equipment	2,209,500	3,413,200	3,629,000	8,411,500	8,444,700	26,107,900

Grand Total City Capital	19,337,500	22,191,200	10,634,000	15,851,500	18,438,700	86,452,900
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Grand Total City Funding	19,337,500	22,191,200	10,634,000	15,851,500	18,438,700	86,452,900
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5-YEAR CAPITAL IMPROVEMENT PROJECTS BY FUND



Department and Division	Project No.	Project and Fund Description	Capital Improvement Program Expenditures by Year					Total
			2018	2019	2020	2021	2022	2018-2022
City Manager's Office Communications	CMO - 2	Rebroadcasting System Replacement	100,000	-	-	-	-	100,000
Police Dept. Admin. & Training	POL - 2	Green Bay Trail Safety Video Camera System (from HPHS to Bloom St.)	115,000	-	-	-	-	115,000
Police Dept. Communications	POL - 1	Building Door Access System Replacement	75,250	-	-	-	-	75,250
Police Dept. Communications	POL - 1	Consolidated Dispatch Infrastructure costs per agreement with Village of Glenview (Funded from E911)	20,550	20,600	21,200	21,200	21,200	104,750
Police Dept. Communications	POL - 6	Optical Sighting Systems for 24 Sig Patrol Rifles	18,500	-	-	-	-	18,500
Police Dept. Communications	POL - 3	Upgrade HP 2-way radio comms. to State of IL std. interoperable, digital STARCOM-21 system	-	186,700	182,200	182,200	35,100	586,200
Police Dept. Patrol	POL - 5	Body Worn Cameras (BWCs); 20 BWCs, computer hardware/ downloading devices, charging units, storage	-	73,500	49,000	19,500	-	142,000
Police Dept. Patrol	POL - 4	Conducted Energy Devices Replacement	-	5,000	5,000	5,000	5,000	20,000
Police Dept. Communications	POL - 8	-	-	-	-	-	-	-
Police Dept. Patrol	POL - 7	Building Door Access Control System Replacement	-	75,300	-	-	-	75,300
Fire Dept. Emerg. Med./Eqp.	FD - 1	Cardiac Monitor Replacement- 1/Year	34,000	35,000	36,000	37,000	38,000	180,000
Fire Dept. Emerg. Med./Eqp.	FD - 2	Stryker Power Load System to Reduce Back Injuries	27,000	-	-	-	-	27,000
Public Works Oper./Facilities	FAC - 1	Recommendations by UGL Equis based on Master Plan Facilities Conditions Assessment ('16 Priority 1 projects) - excludes new Ravinia Fire Station	1,045,000	1,207,000	1,037,000	752,000	172,000	4,213,000
Public Works Engineering	ST - 2	Street Capital Bike Walk Plan per schedule (Priority 1)	335,000	505,000	600,000	85,000	705,000	2,230,000
Public Works Oper./Forestry	FOR - 1	Tree Replacement	205,000	115,000	115,000	115,000	115,000	665,000
		Subtotal General Fund	1,975,300	2,223,100	2,045,400	1,216,900	1,091,300	8,552,000
Public Works Street Lights	ST - 6	Street Lighting Improvements	120,000	70,000	70,000	70,000	70,000	400,000
Public Works Streets	ST - 7	Street Striping	100,000	150,000	150,000	150,000	150,000	700,000
	MMF	Subtotal Multi-Modal Fund	220,000	220,000	220,000	220,000	220,000	1,100,000
Public Works Engineering	ST - 1	Street Capital Streets	4,690,000	7,300,000	1,140,000	2,755,000	2,740,000	18,625,000
Public Works Engineering	ST - 3	Street Capital Bridges	3,750,000	2,485,000	2,470,000	1,815,000	2,310,000	12,830,000

5-YEAR CAPITAL IMPROVEMENT PROJECTS BY FUND



Department and Division	Project No.	Project and Fund Description	Capital Improvement Program Expenditures by Year					Total
			2018	2019	2020	2021	2022	2018-2022
Public Works Engineering	ST - 4	Street Capital Ravines (Priority 1)	835,000	20,000	70,000	70,000	70,000	1,065,000
Public Works Engineering	ST - 5	Street Capital Sidewalk	150,000	100,000	150,000	150,000	150,000	700,000
Highland Park Sister Organization	FAC - 2	Library Expansion/ Community Center	-	-	1,000,000	6,000,000	-	7,000,000
Fire Dept. Emerg. Med./Eqp.	FAC - 3	Ravinia Fire Station Replacement	-	-	-	-	7,460,000	7,460,000
	ST	Subtotal Streets and Other Capital Projects Fund	9,425,000	9,905,000	4,830,000	10,790,000	12,730,000	47,680,000
Police Dept. Fleet/Parking	PK - 1	Parking Enforcement Vehicle Replacement	-	-	-	-	29,000	29,000
Public Works Parking	PK - 2	Maint./Repair parking lots & decks Priority 1 improvements	70,000	90,000	50,000	150,000	135,000	495,000
	PK	Subtotal Parking Fund	70,000	90,000	50,000	150,000	164,000	524,000
Public Works Water Distribution	WTR - 1	Water main replacement per schedule (Priority 1)	820,000	1,663,000	1,035,000	825,000	150,000	4,493,000
Public Works Water Production	WTP - 1	Water Production & Storage improvements (Priority 1)	640,000	190,000	200,000	500,000	70,000	1,600,000
Public Works Water Distribution	WTR - 2	Water Distribution - Large Interconnect Meter Rplcmt.	20,000	35,000	35,000	35,000	35,000	160,000
Public Works Water Distribution	WTR - 3	Water Distribution - Meter Replacement Program	70,000	110,000	85,000	85,000	85,000	435,000
	WTR	Subtotal Water Fund	1,550,000	1,998,000	1,355,000	1,445,000	340,000	6,688,000
Public Works Engineering	STM - 1	Storm Sewer Capital - per schedule (Priority 1)	1,890,000	4,385,000	185,000	245,000	1,630,000	8,335,000
Public Works Engineering	SAN - 1	Sanitary Sewer Capital - per schedule (Priority 1)	850,000	1,520,000	620,000	350,000	1,510,000	4,850,000
Public Works Sanitary Sewers	SAN - 2	Sanitary Sewers Lift Station Maint. (Priority 1)	530,000	40,000	30,000	40,000	40,000	680,000
	SWR	Subtotal Sewer Fund	3,270,000	5,945,000	835,000	635,000	3,180,000	13,865,000
City Manager's Office Human Resources	CMO-1	City Fitness Center Equipment Rplcmt. (FD HQ Station 33)	25,000	25,000	-	-	-	50,000
		Subtotal Insurance Fund	25,000	25,000	-	-	-	50,000
Police Dept. Fleet	ERF - 1	Vehicle Replacements: 2018(5); 2019(4); 2020(4); 2021(4); 2022(4)	180,300	162,500	170,000	177,500	185,500	875,800
Police Dept. Fleet	ERF - 2	Patrol Vehicle Arbitrator Recording System replacement - 3 units/year beg. 2018; Arbitrator server replacement in 2021	15,000	15,000	15,000	31,000	15,000	91,000
Fire Dept. Fleet	ERF - 3	Vehicle Replacements: 2018-2019 (1 Fire Truck); 2020 (1 Fire Engine), 1 Staff Vehicle); 2021 (1 Ambulance)	-	600,000	600,000	575,000	225,000	2,000,000
Public Works Fleet	ERF - 4	Public Works vehicle & equipment replacement per schedule ('17 Priority 1)	300,000	265,000	325,000	300,000	170,000	1,360,000
Information Technology	IT - 1/2	Citywide -Workstations (5-yr; 32 units/yr) & Laptops (4-yr; 9 units/yr)	54,600	54,600	54,600	54,600	54,600	273,000

5-YEAR CAPITAL IMPROVEMENT PROJECTS BY FUND



Department and Division	Project No.	Project and Fund Description	Capital Improvement Program Expenditures by Year					Total
			2018	2019	2020	2021	2022	2018-2022
Information Technology	IT - 8	Citywide EDMS (Electronic Data Management System) Support	50,000	50,000	50,000	50,000	-	200,000
Information Technology	IT - 5/6/7/14/15/16	Citywide Server, Switches, Storage, Wireless, Email, Backup Upgrades	54,000	60,500	11,500	79,000	38,000	243,000
Info. Technology Public Safety	IT - 3/4	Police and Fire Departments MDC Replacement	25,300	27,500	27,500	27,500	25,300	133,100
Information Technology	IT - 12	Citywide Security Upgrade	50,000	50,000	-	-	-	100,000
Information Technology	IT - 13	On-line Daily and Permit Parking Distribution System	20,000	-	-	-	-	20,000
Information Technology	IT - 9	Fiber Optic Infrastructure Network	2,053,000	-	-	-	-	2,053,000
Information Technology	IT - 10	Citywide Enterprise Resource Planning (ERP) System Replacement	-	500,000	-	-	-	500,000
Information Technology	IT - 11	Citywide Reporting Software Package to interface with ERP	-	-	45,000	-	-	45,000
Information Technology	IT - 17	Citywide Phone System Upgrade	-	-	-	100,000	-	100,000
		Subtotal Equip. Replacemt. Fund	2,802,200	1,785,100	1,298,600	1,394,600	713,400	7,993,900
		Total City, excluding Library	19,337,500	22,191,200	10,634,000	15,851,500	18,438,700	86,452,900
Library	LIB-1	Library	417,300	417,300	417,300	417,300	417,300	2,086,500
		Total City and Library	19,754,800	22,608,500	11,051,300	16,268,800	18,856,000	88,539,400

Note: Library capital projects are included in the Component Unit-Library section.
See Glossary of Terms and Funds in the Appendix.

PUBLIC WORKS 5-YEAR CAPITAL IMPROVEMENT PROG. (CIP)

2018 Proposed Improvements

\$4,980,000	Road and Parking Rehabilitation Program
\$2,540,000	Asphalt and Concrete Streets
\$440,000	Clavey Road, US 41 to Green Bay
\$375,000	Grove Avenue, Ridge to E End
\$350,000	Summit Avenue WM -North Avenue to Old Trail
\$300,000	Berkeley - Sherwood Avenue to Sunnyside Avenue
\$290,000	Street Lighting and Striping and Parking Improvements
\$685,000	All Other
\$3,750,000	Bridge Design and Repairs
\$2,420,000	Forest Avenue Bridge (Federal Funds provide 80% for Construction)
\$330,000	Beech Street Bridge
\$200,000	Clavey Road Bridge
\$200,000	St. Johns Road Bridge
\$155,000	Park Avenue West Bridge
\$125,000	Central Avenue Bridge
\$100,000	Judson Avenue Bridge
\$220,000	All Other
\$3,270,000	Sewer Systems Improvements
\$250,000	Storm Sewers - Southland Avenue, Cavell to Arbor
\$200,000	Storm Sewers - Green Bay, Central to Clavey
\$200,000	Storm Sewers - Richfield Avenue, Ferndale to Deerfield
\$325,000	Storm Sewers - Berkeley Road, Sherwood to Sunnyside
\$275,000	Storm Sewers - Clavey Rd, Rt 41 to Green Bay
\$450,000	Storm Sewers - Grove Avenue, Ridge to East End
\$150,000	Storm Sewers - Storm Sewer Lining
\$600,000	Sanitary Sewers - Main Lining
\$500,000	Sanitary Sewers - Ft Sheridan Lift Station Upgrade
\$100,000	Sanitary Sewers - Manhole Rehabilitation & Lining
\$80,000	Sanitary Sewers - Green Bay, Central to Clavey
\$140,000	All Other
\$2,053,000	Fiber Optic Infrastructure Network Upgrade
\$1,550,000	Water System Improvements
\$500,000	Water Plant Building Roof Replacement
\$325,000	Summit Avenue, North Avenue to Old Trail
\$225,000	North Avenue, Walker, Hawthorne Lane
\$150,000	Old Skokie Road , Old Deerfield Road to South End
\$120,000	Clavey Road, US 41 to Green Bay
\$230,000	Replace SCADA PLC#1 and All Other
\$1,172,500	Fleet and Equipment
\$424,600	Police - Three pursuit-rated vehicles, one fuel efficient admin. vehicle; one fuel efficient utility truck; eight patrol vehicle arbitrator recording systems; Green Bay Trail safety video camera system (from HPHS to Bloom St.); building door access system; consolidated dispatch infrastructure costs per agreement with Village of Glenview; and optical sighting systems for 24 Sig Patrol Rifles
\$300,000	Public Works - two environmentally friendly vehicles; brush/wood chipper replacement; dump truck, van and trailer replacements
\$253,900	City-wide information technology security and routine upgrades
\$133,000	City rebroadcasting system; City Fitness Center equipment replacement and security access system (FD HQ Station 33)
\$61,000	Fire -cardiac monitor and Stryker Power Load System to reduce back injuries
\$1,045,000	Facilities Priority 1 Improvements
\$835,000	Ravines
\$485,000	Sidewalk/HP BikeWalk 2030
\$205,000	Forestry - Tree Planting, EAB Tree Removal, Growing

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.

Grants Received

Bridges	
\$2,700,000	Park Ave West
\$1,500,000	Forest Ave
\$1,300,000	Central Ave
\$2,600,000	Clavey Road
\$2,300,000	Beech St
\$2,300,000	Judson St
\$2,300,000	Wade St
\$20,000	EAB Removal
\$10,000	Great Lakes Restoration
	BikeWalk HP2030 Plan
\$87,400	McClory Path Relocation (Ravinia Station)
\$172,400	McClory Path Drainage Improvements
\$477,200	BikeWalk Plan Striping and Signage
\$560,000	Clavey/Barberry Sidewalk and Pedestrian Railroad Crossing Improvements
\$30,000	Energy Efficiency Grants (Est)

Grants Applied

Total Est. Project Costs (Incl. City Cost)	
\$7,000,000	Rt 41 Overpass at Park Ave West
\$1,000,000	St Johns Station Bike Path Relocation

Grants Summary

\$9,992,100	Total Est. Project Costs (Incl. City Cost)
\$52,500	Facilities
\$15,000,000	Bridges
\$21,000	Roads
\$253,000	Parking Lots
\$ 756,000	Intersections
\$1,411,000	Bike Paths
\$48,000	Environmental
\$30,000	Forestry
\$143,000	Miscellaneous

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
- 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
- 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 18 Budget – Continue Improvements

FY 2018 5-Year CIP**Watermain Breaks**

- Pressure System
 - System Pressure 50 si
 - 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%)
 - 171 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

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
Poor	16%
Fair	28%
Very Good	56%
Total	100%
Total Road Pavement (Asphalt Streets): 96 Centerline Miles	

Vehicular Bridge Rating

- Total Number of Vehicular Bridges: 18
- Total Number of Pedestrian Bridges: 5
- Average Sufficiency Rating: 66.49

Sufficiency Rating	Description	Percentage
0 - 50	Poor	39%
51 - 75	Fair	11%
76 - 100	Very Good	50%
	Total	100%

Watermain Rating

	Percentage	Comments
Water Main 8" and Larger	55%	New Watermain is 8" inch Dia or Greater
6 Inch Water Main	41%	6" Watermain Identified for Replacement
4 Inch Water Main	4%	4" Watermain Identified for Replacement
Water Main Breaks (2007-2017 YTD)	578 Breaks	10-yr Total
Total Water Main	100%	

Storm Sewer Rating

	Percentage	Comments
Storm Sewer Main Upgrades	40%	Storm Sewer Main Installed with 10-yr Design Standard
Storm Mains Lined	10%	Amount of Pipe Lined
Storm Sewers >12-inch Diameter	20%	Meets or Exceeds Minimum Storm Sewer Standard
Storm Sewers < 10-inch Diameter	30%	Does Not Meet Minimum Storm Sewer Standard
Total Storm Sewer	100%	

Sanitary Sewer Rating

	Percentage	Comments
Lined Main/Pipes	10%	Sanitary Main Lined
Sanitary Sewers < 8-inch Diameter and Clay Pipe	30%	Does Not Meet Minimum Storm Sewer Standard
Sanitary Sewers > 8-inch Diameter and Clay Pipe	30%	Maintenance – 3-yr Cycle, Require Periodic Cleaning
Other Sizes Sanitary Sewers and Non-Clay Pipes	30%	Routine Maintenance- Require Cleaning
Total Sanitary Sewer Main	100%	

Forestry

- Estimated 28,000 Trees Maintained
 - Maple 5,806
 - Oak 3,532
 - Crabapple 3,361
 - Elm 1,946
 - Honey Locust 1,486
 - Linden 1,383
- 641 Ash Trees Remain (Total 4,300)
- 2017 - 321 Trees Planted (Projected)

Fleet and Equipment

- Safe and Operable Working Condition
- Combination Machines
- State Cooperative Purchases (Savings)
- Continue “Green” Fleet Initiatives
 - Bio Diesel Fuel
 - Electric Vehicles
- 5-yr CIP Budgeted \$1.36 Million
 - V-Box Trucks
 - Fuel System Replacement & Upgrade
 - Hybrid/Electric Vehicle Replacement

Public Services Fleet

Rolling Stock Inventory	2007	2017	Reduction of Inventory
	110	79	31

Water Production Upcoming Major Projects

- 54” Intake Pipe Extension
- Water Plant Building Roof Replacement
- System Pressure Relief Improvements
- Intake Well Screening (Strainers Relief- Sand)
- North Side Reservoir Expansion
- Water Tower Brick Tuckpointing

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

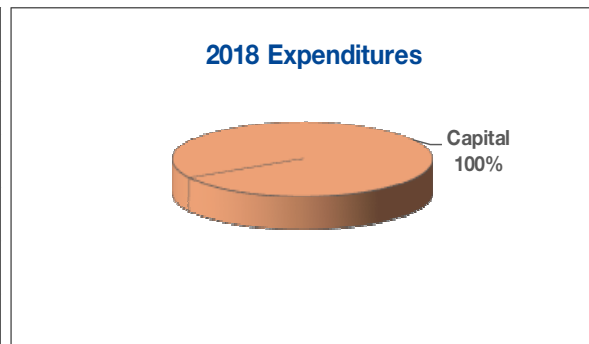


Account Code: 111.07.028
Budgeted Full-time Equivalent Positions: 0.0

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.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Capital	467,100	496,900	496,900	335,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
TOTAL	467,100	496,900	496,900	335,000



2017 OBJECTIVES ACCOMPLISHED

- Administered implementation of Bike-Walk HP2030 plan with completion of following projects:
 - Conceptual Design of the Sheridan Road Sidewalk (Roger Williams Avenue to Cedar Avenue/Dean Avenue).¹
 - 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.¹
 - Enhanced Crosswalks at various locations throughout the City.¹
 - Conceptual Design of the sidewalk for Western Avenue (Half Day Road to Old Trail) and Ridge Road (Lake Cook Road to Lawrence Avenue)¹
- Completed the design and construction of the following:
 - The Pavement-marking “Sharrows” and Signage project.¹
 - Robert McClory Drainage Improvements.¹

2018 OBJECTIVES

- During the second and third quarters, construct the new sidewalk along Clavey Road at the Union Pacific Railroad. The City received Federal funding for this project.¹
- During the second and third quarters, complete miscellaneous pedestrian enhancements, including signal modifications, striping and crosswalk enhancements.¹
- Develop the final design and construct the new sidewalk along Ridge Road from Lake Cook Road to Lawrence Avenue.¹
- Continue to plan, budget, and implement Bike-Walk HP2030 projects.¹

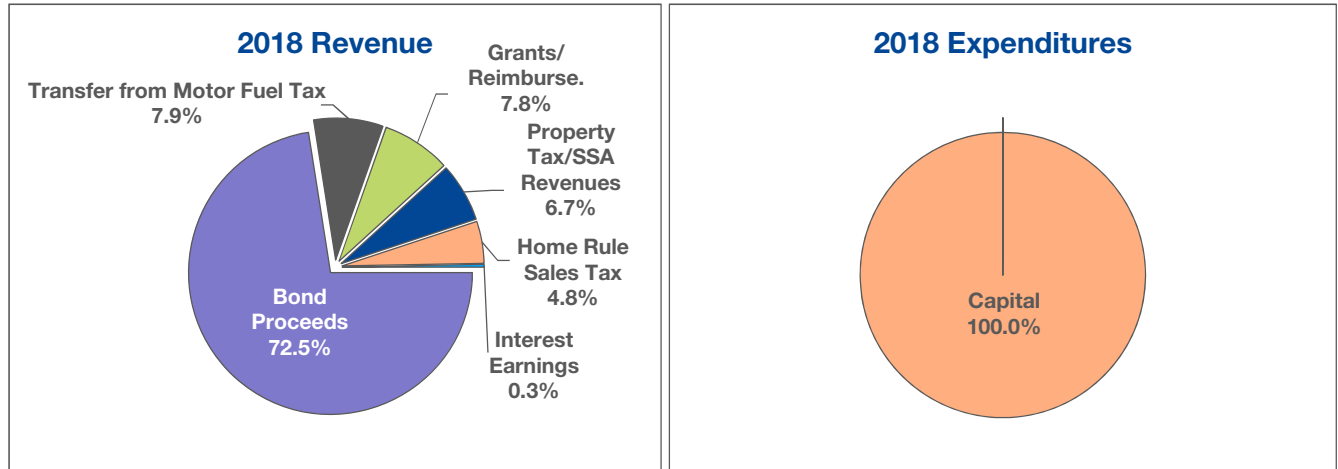
City Priorities Key: A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Bond Proceeds	4,715,500	710,400	710,400	6,900,000	6,189,600	871.3%
Transfer from Motor Fuel Tax	720,000	720,000	720,000	750,400	30,400	4.2%
Property Tax/SSA Revenues	500,800	507,200	507,200	637,900	130,700	25.8%
Home Rule Sales Tax	450,700	453,700	453,700	453,700		0.0%
Grants/Reimbursements	97,300	744,700	273,800	747,000	473,200	172.8%
Interest Earnings	30,300	25,400	28,100	28,100		0.0%
Total Revenue	6,514,600	3,161,400	2,693,200	9,517,100	6,823,900	253.4%
Capital Expenditures	4,608,000	5,425,500	5,181,200	9,425,000	4,243,800	81.9%
Total Expenditures	4,608,000	5,425,500	5,181,200	9,425,000	4,243,800	81.9%
Net Increase/(Decrease)	1,906,600	(2,264,100)	(2,487,900)	92,100	2,580,000	-103.7%
Fund Balance Beg. of Year	585,800	2,492,400	2,492,400	4,500	(2,487,900)	-99.8%
Fund Balance End of Year	2,492,400	228,300	4,500	96,600	92,100	2046.7%
Fund Balance % Total	54.1%	4.2%	0.1%	1.0%		
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%		

Notable Budget Variances:

1. Bond Proceeds - increase to fund capital expenditures, as described below.
2. Property Tax/SSA Revenues - increase due to reallocation of property taxes amongst funds to properly fund expenditures by fund.
3. Grants/reimbursements - The increase is consistent with eligible expenditures as budgeted.
4. The \$9.4 million of Streets Capital Improvements are for Streets (\$4.7 million), Bridges (\$3.75 million), Ravines (\$835,000) and Sidewalks (\$150,000).

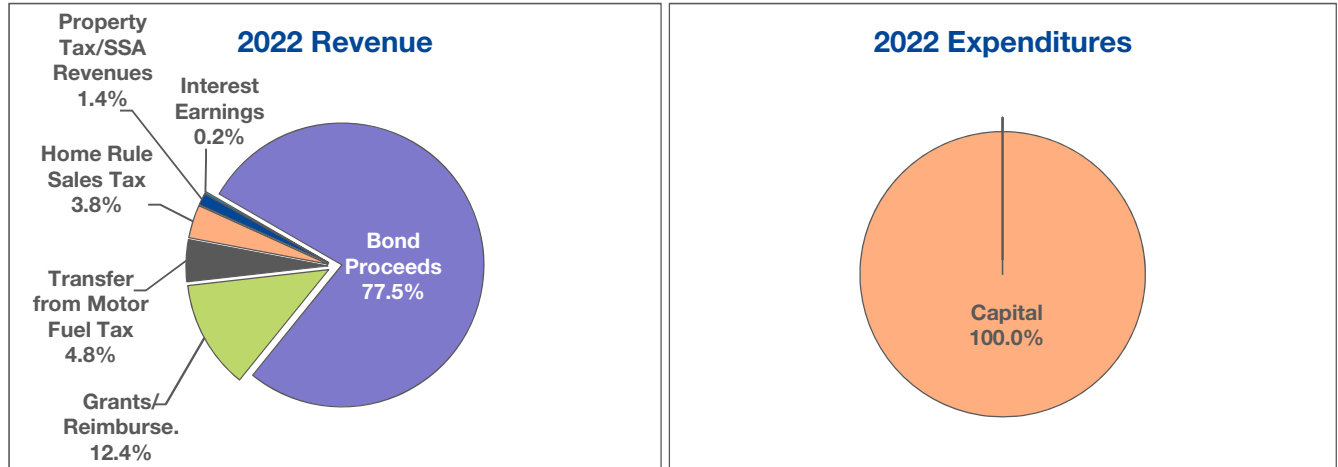
See Glossary of Terms and Funds in the Appendix.

STREETS & OTHER CAPITAL

5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a five-year plan as part of the budget process to project current budget, projected operating revenues/expenditures, and capital improvement program decisions and assumptions on long-term Streets and Other Capital Fund Balance.



	Total 2018 Budget	Total 2019 Estimate	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Average Annual Growth
Bond Proceeds	6,900,000	800,000	1,300,000	8,400,000	10,000,000	134.8%
Transfer from Motor Fuel Tax	750,400	615,400	615,400	615,400	615,400	-4.5%
Property Tax/SSA Revenues	637,900	1,275,000	550,000	175,000	175,000	-6.3%
Home Rule Sales Tax	453,700	461,900	470,200	478,700	487,300	1.8%
Grants/Reimbursements	747,000	6,720,000	1,920,000	1,084,000	1,600,000	183.1%
Interest Earnings	28,100	28,100	28,100	28,100	28,100	0.0%
Total Revenue	9,517,100	9,900,400	4,883,700	10,781,200	12,905,800	23.5%
Capital Expenditures	9,425,000	9,905,000	4,830,000	10,790,000	12,730,000	23.8%
Total Expenditures	9,425,000	9,905,000	4,830,000	10,790,000	12,730,000	23.8%
Net Increase/(Decrease)	92,100	(4,600)	53,700	(8,800)	175,800	
Fund Balance Beg. of Year	4,500	96,600	92,000	145,700	136,900	523.6%
Fund Balance End of Year	96,600	92,000	145,700	136,900	312,700	44.0%
Fund Balance % Total	1.0%	0.9%	3.0%	1.3%	2.5%	
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

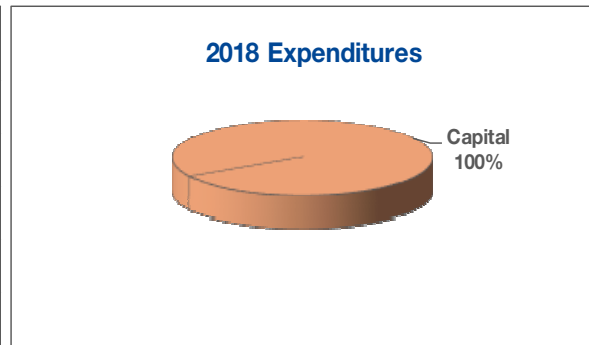


Account Code: 141.06.070
Budgeted Full-time Equivalent Positions: 0.24

PURPOSE

The budget provides funds for City roadway, bridge and sidewalk capital improvement projects.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Capital	4,608,000	5,425,500	5,181,200	9,425,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
TOTAL	4,608,000	5,425,500	5,181,200	9,425,000



2017 OBJECTIVES ACCOMPLISHED

- The Asphalt and Concrete Street Repair programs included repairs, reconstructions and overlays to 27 City streets and alleys totaling 4.7 lane miles.¹
- Completed reconstruction of the Central Court Alley converting the alley pavement from a gravel pavement to a permeable brick pavement.¹
- Completed crack-sealing and patching of isolated and deteriorated portions of asphalt streets, to improve overall pavement quality.¹
- Participated in Deerfield Road Improvement Project progress meetings with the Village of Deerfield.¹
- The Sidewalk Program replaced 420 panels of sidewalk throughout the City.¹
- Completed 9,100 square yards of asphalt patching at various locations throughout the City.¹
- Completed preliminary engineering for the STP-funded reconstruction of Clavey Road, from US 41 to Green Bay Road and Green Bay Road, from Central Avenue to Edgewood Road.¹
- Completed construction of concrete repairs to the pedestrian bridge sub-structure that carries the McClory Path over Mulberry Place.¹

2018 OBJECTIVES

- During the second & third quarters, the Annual Street Repair Program will repair and grind/overlay various areas totaling approximately 5-7 lane miles. In selected areas, substantial portions of existing curbs and gutters will be replaced, along with crack-sealing and patching of asphalt pavements.¹
- During the second & third quarters, the Annual Concrete Repair Program will remove and replace areas of deterioration on concrete streets. Portions of existing curbs and gutters will be replaced.¹
- During the second & third quarters, reconstruct the Alley from Linden Avenue to the East End. The alley is located between Park Avenue and Central Avenue.¹
- During the second & third quarters, initiate preliminary engineering for the Beech Street, Judson Avenue and St. Johns Avenue vehicular bridges. By the fourth quarter, continue final design for the Central Avenue and the Park Avenue vehicular bridges.¹
- By the fourth quarter, 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.¹

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

ENTERPRISE PARKING FUND

PARKING CONSTRUCTION

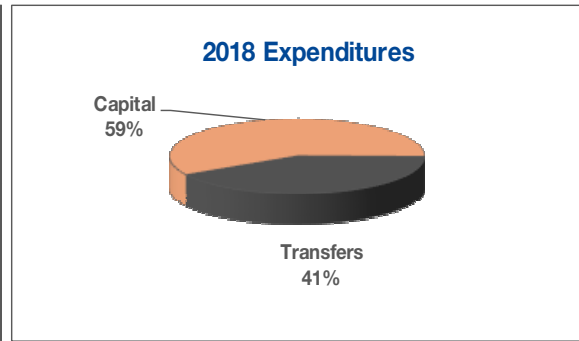


Account Code: 211.06.074
 Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget provides funds for parking-related capital improvements.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Capital	582,900	85,000	85,000	70,000
Debt	-	-	-	-
Transfers	49,500	49,500	49,500	49,500
TOTAL	632,400	134,500	134,500	119,500



2017 OBJECTIVES ACCOMPLISHED

- Complete striping of City parking lots. ¹
- Complete rehabilitation of The Art Center Parking Lot. ¹

2018 OBJECTIVES

- Continue to monitor and maintain the striping and pavement markings of City parking lots. ¹

ENTERPRISE WATER FUND

WATER CAPITAL IMPROVEMENTS

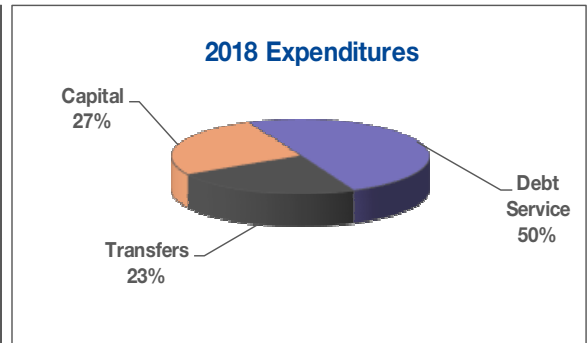


Account Code: 212.06.078
Budgeted Full-time Equivalent Positions: 0.24

PURPOSE

The budget provides resources that fund capital improvements to the City's water treatment and distribution systems, as well as annual debt service payments and transfers to other funds, for water system-related expenditures incurred in other funds.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	5,500	-	-	-
Capital	1,174,900	3,710,000	3,394,800	1,460,000
Debt Service	1,136,900	2,307,000	2,114,100	2,716,200
Transfers	1,158,600	1,316,700	1,316,700	1,272,000
TOTAL	3,476,000	7,333,700	6,825,600	5,448,200



2017 OBJECTIVES ACCOMPLISHED

Water Distribution – Capital Projects

- Installed 1,900 feet of 8-inch water main on Ravine Drive from Forest Avenue to approximately 1,200 east of Forest Avenue. ¹
- Installed 1,100 feet of 8-inch water main on Charal Lane from the North Cul-de-Sac to the South Cul-de-Sac. ¹

Water Plant

- Initiated Northside Reservoir Pump Station improvements, including pumps, piping, electrical and controls. ¹

2018 OBJECTIVES

Water Distribution – Capital Projects

- Complete the final design for the STP-funded project on Clavey Road from US 41 to Green Bay Road. ¹
- Complete the design and construction for the North Avenue (Marl Oak to Idlewood Lane), Old Skokie Road (Old Deerfield Road to South End) and Summit Avenue (North Avenue to Old Trail). ¹

Water Plant

- In the first quarter complete the Northside Reservoir Pump Station improvements. ¹

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

ENTERPRISE SEWER FUND

STORM SEWER CAPITAL

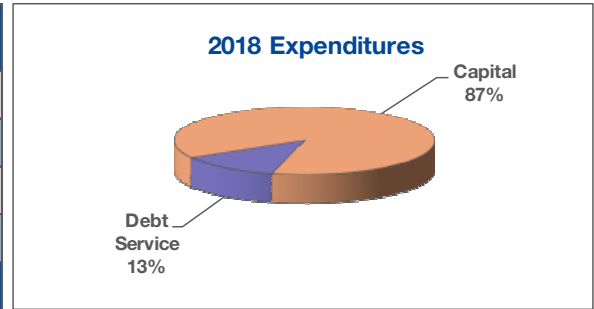


Account Code: 214.06.061, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.12

PURPOSE

The budget provides funding for City storm sewer capital improvements and related debt service payments.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Capital	1,761,600	1,991,000	1,991,000	1,890,000
Debt Service	-90,800	275,300	275,300	274,200
Transfers	-	-	-	-
TOTAL	1,670,800	2,266,300	2,266,300	2,164,200



2017 OBJECTIVES ACCOMPLISHED

- Completed storm sewer improvements on Arbor Avenue from Richfield Avenue to Midland Avenue, Sunnyside Avenue at York Lane, Sunset Road from Harvard Court to Princeton Avenue, and Temple Avenue from Waukegan Road to Bloom Street/St. Johns Avenue.¹
- Completed the phase I storm sewer design for the STP-funded project on Clavey Road, from US 41 to Green Bay Road and substantially completed the phase I storm sewer design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road.¹
- Completed trenchless cured-in-place rehabilitation of approximately 5,000 feet of storm sewer main.¹

2018 OBJECTIVES

- During the first and second quarters, complete the design for storm sewer improvements for¹:
 - Berkeley Road - Sherwood Avenue to Sunnyside Avenue
 - Grove Avenue - Ridge Road to East End
 - Richfield Avenue – Ferndale Avenue to Deerfield Road
 - Southland Avenue – Cavell Avenue to Arbor Avenue
- During the third and fourth quarters, construct storm sewer improvements for the above noted projects.¹
- Complete the final design work on the storm sewer for the STP-funded project on Clavey Road, from US 41 to Green Bay Road.¹
- Continue to work design for the storm sewer for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road.¹

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

ENTERPRISE SEWER FUND

SANITARY SEWER CAPITAL

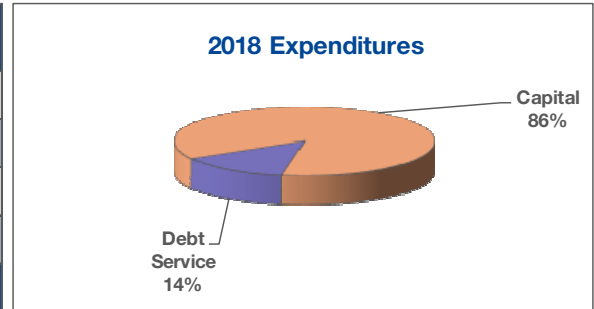


Account Code: 214.06.063, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.12

PURPOSE

The budget provides funding for City sanitary sewer capital improvements and related debt service payments.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Capital	620,000	1,553,000	1,553,000	1,380,000
Debt Service	219,800	223,400	223,400	222,500
Transfers	-	-	-	-
TOTAL	839,800	1,776,400	1,776,400	1,602,500



2017 OBJECTIVES ACCOMPLISHED

- Continued to work on the design of the sanitary sewer phase I design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road.¹
- Completed the 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.¹
- Completed design engineering / bid specifications for the Fort Sheridan Sanitary Lift Station rehabilitation project.¹
- Completed trenchless cured-in-place rehabilitation of approximately 17,700 linear feet of sanitary sewer main.¹

2018 OBJECTIVES

- In first quarter, advertise and award the Fort Sheridan Sanitary Lift Station rehabilitation project.¹
- Continue the cost sharing sewer lateral program to assist residential property owners.¹
- During the second and third quarters, perform trenchless cured-in-place rehabilitation of sanitary sewer mains.¹
- Continue to work on the design of the sanitary sewer phase I design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road.¹

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

CAPITAL ASSET STATISTICS

LAST TEN FISCAL YEARS

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
--	------	------	------	------	------	------	------	------	------	------

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	3

POLICE PROTECTION

Number of stations	1	1	1	1	1	1	1	1	1	1
Patrol units	14	14	14	14	13	13	14	14	14	14

PUBLIC WORKS

Miles of water mains (approx.)	168	168	168	168	168	168	168	168	168	168
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	178
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	130

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
TOTAL	156	156	156	156	156	156	156	156	156	156

Notes:

(1) Eight months ended December 31, 2007

(2) Data Source - U.S. Census Bureau and City records

OTHER GOVERNMENTAL FUNDS



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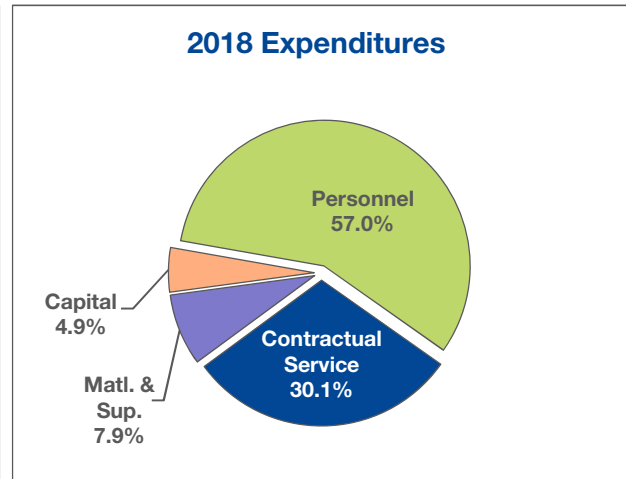
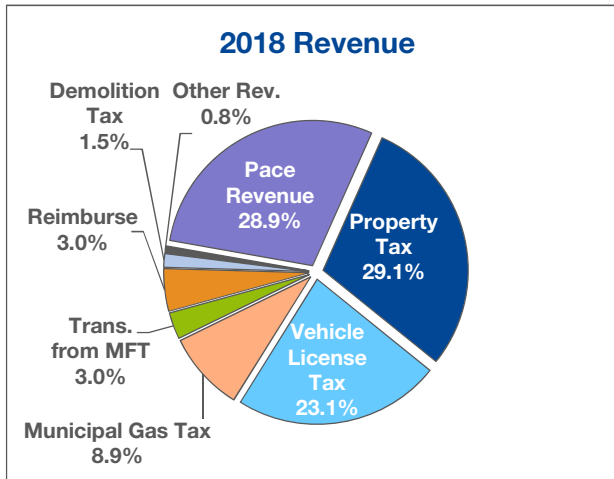
MULTIMODAL TRANSPORTATION FUND

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Pace Revenue	1,342,000	1,400,000	1,342,000	1,342,000		0.0%
Property Tax	1,127,100	1,128,500	1,128,500	1,353,500	225,000	19.9%
Vehicle License Tax	896,900	1,071,700	1,071,700	1,071,700		0.0%
Municipal Gas Tax	426,400	460,900	412,400	412,400		0.0%
Reimbursements	176,300	127,500	158,200	137,800	(20,400)	-12.9%
Transfer from Motor Fuel Tax	130,000	95,000	95,000	220,000	125,000	131.6%
Demolition Tax	66,700	75,000	70,000	70,000		0.0%
Other Revenue	40,700	41,200	37,000	37,000		0.0%
Total Revenue	4,206,100	4,399,800	4,314,800	4,644,400	329,600	7.6%
Personnel Expenditures	2,295,200	2,453,700	2,453,600	2,542,600	89,000	3.6%
Contractual Services	1,331,700	1,392,400	1,391,200	1,344,100	(47,100)	-3.4%
Materials and Supplies	425,100	424,000	370,400	354,200	(16,200)	-4.4%
Capital Expenditures	237,000	223,000	203,000	220,000	17,000	8.4%
Total Expenditures	4,289,000	4,493,000	4,418,300	4,460,900	42,600	1.0%
Net Increase/(Decrease)	(82,900)	(93,200)	(103,400)	183,500	286,900	-277.5%
Fund Balance Beg. of Year	783,500	700,600	700,600	597,100	(103,500)	-14.8%
Fund Balance End of Year	700,600	607,300	597,100	780,700	183,600	30.7%
Fund Balance % Oper. Exp.	17.3%	14.2%	14.2%	18.4%		
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 fund expenditures by fund.
2. Transfer from Motor Fuel Tax increased to fund eligible capital improvements.
3. The expenditure year-to-year variances are due to Personnel (related to compensation plan and insurance); Contractual Services (maintenance of equipment); Materials and Supplies (chemical supplies); and Capital Expenditures (increase consistent with the City's 5-Year CIP).

See Glossary of Terms and Funds in the Appendix.

MULTI-MODAL TRANSP. FUND

STREETS AND SIDEWALKS – GENERAL

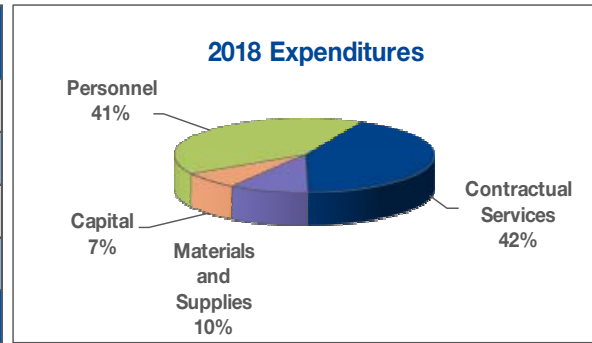


Account Code: 121.06.062
Budgeted Full-time Equivalent Positions: 12.75

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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	1,123,100	1,201,600	1,201,500	1,235,800
Contractual Services	1,292,500	1,344,100	1,343,000	1,294,100
Materials and Supplies	379,700	367,500	313,900	297,700
Capital	237,000	223,000	203,000	220,000
TOTAL	3,032,300	3,136,200	3,061,400	3,047,500



2017 OBJECTIVES ACCOMPLISHED

- Contractually swept all City-owned streets per the maintenance schedule. ¹
- Completed all snow and ice street clearing operations within eight hours of the end of a snow event. ¹
- Performed scheduled inspection and maintenance of bike paths within the City. ¹
- Completed snow and ice sidewalk maintenance per Snow and Ice Control Manual. ¹
- Filled potholes within 24 hours of notification. ¹
- Replaced signs per federal reflectivity regulations. ¹
- Provided assistance and traffic control at City sponsored special events. ¹
- Installed banners and flags in business districts for holidays and special events. ¹
- Contractually striped numerous locations throughout the City, including all school zone crosswalks. ¹

2018 OBJECTIVES

- In the second and third quarters, contractually sweep all City-owned streets per schedule. ¹
- In the winter season, complete snow and ice operations within eight hours of the end of a snow event. ¹
- Fill potholes within 24 hours of notification. ¹
- Provide assistance and traffic control at City sponsored special events. ¹
- Replace signs per federal reflectivity regulations. ¹
- Continue to install banners and flags in business districts for holidays and special events. ¹

MULTI-MODAL TRANSP. FUND

TRANSIT – SCHEDULED SERVICE

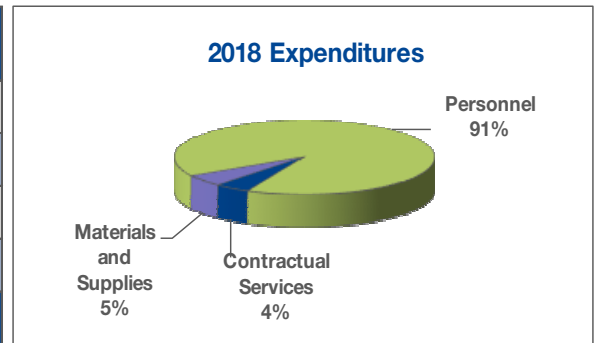


Account Code: 121.08.036
Budgeted Full-time Equivalent Positions: 12.76

PURPOSE

The Public Works Transit Section operates fixed-route scheduled bus service, the Ravinia Festival Park-N-Ride Shuttle Bus Service, and the Highland Park Senior Connector. Pace fixed-route service includes Routes 471 and 472, operating six days per week, and Shuttlebug Routes 628 and 629, operating weekdays only.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	920,900	984,000	984,000	1,019,400
Contractual Services	39,200	48,200	48,200	50,000
Materials and Supplies	45,400	56,500	56,500	56,500
Capital	-	-	-	-
TOTAL	1,005,500	1,088,800	1,088,800	1,126,000



2017 OBJECTIVES ACCOMPLISHED

- The Transit Section continued to maintain an outstanding safety record with 256,550 miles driven by bus operators with only one preventable accident, consistent with previous years. ^P
- Ridership for PACE Fixed Routes was 132,951 passengers and 5,642 rides for the Senior Connector, consistent with previous years. ^C
- Contracted for replacement Connector vehicle which will provide enhanced accessibility options for Seniors and disabled passengers. ^I
- Implemented revised Connector route featuring expanded service hours and integrated Youth Program service. ^C

2018 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. ^P
- Provide monthly ridership, expenses, and revenue reports to Pace, for tracking and monitoring the system for adherence to the required farebox-recovery ratio. ^P
- 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. ^C
- 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. ^F

MULTI-MODAL TRANSP. FUND

TRANSIT – RAVINIA SERVICE

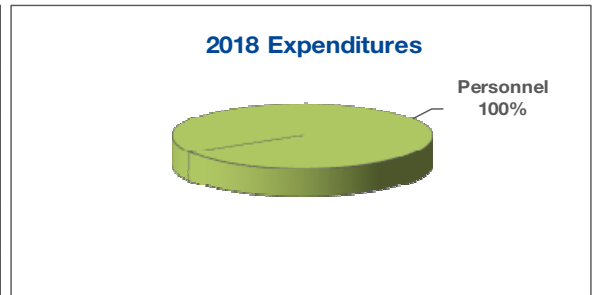


Account Code: 121.08.037
 Budgeted Full-time Equivalent Positions: 4.50

PURPOSE

The Public Works Transit Section 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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	251,300	268,100	268,100	287,400
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	251,300	268,100	268,100	287,400



2017 OBJECTIVES ACCOMPLISHED

- Provided safe and efficient service for 265,421 passengers servicing 63 Ravinia Festival Pavilion events, consistent with previous years. ^C
- Maintained an excellent safety record with over 40,000 miles driven and only one preventable accident. ^P

2018 OBJECTIVES

- Provide safe, cost-efficient and professional service to the staff and guests of the Ravinia Festival. ^C

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

MULTI-MODAL TRANSP. FUND

REVENUE DETAIL



2014 Actual	2015 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
1,106,500	1,124,200	Property Tax	1,127,100	1,128,500	1,128,500	1,353,500
106,700	83,300	Demolition Tax	66,700	75,000	70,000	70,000
517,300	472,100	Municipal Gas Tax	426,400	460,900	412,400	412,400
58,100	44,400	Miscellaneous/Street Permits	27,600	30,000	26,000	26,000
901,000	912,600	Vehicle License Tax	896,900	1,071,700	1,071,700	1,071,700
10,900	12,600	Fines and Forfeitures	12,500	11,000	11,000	11,000
127,000	113,000	Services and Reimbursements	107,600	101,000	93,000	102,700
30,000	30,600	State DOT Reimbursement	68,700	26,500	65,200	35,100
(7,000)		Interest Earnings	600	200		
29,600	30,000	Transfer from Motor Fuel Tax	130,000	95,000	95,000	220,000
1,416,600	1,312,400	Pace Revenues	1,342,000	1,400,000	1,342,000	1,342,000
4,296,600	4,135,200	TOTAL MULTI-MODAL TRANSP. FUND	4,206,100	4,399,800	4,314,800	4,644,400

MULTI-MODAL TRANSP. FUND

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
121.062 Street & Sidewalk				
121.06.062.5101 Full Time Labor	595,600	615,500	615,500	639,300
121.06.062.5102 Part Time Labor	101,600	163,800	163,800	167,800
121.06.062.5103 Over Time Labor	128,800	115,000	115,000	117,300
121.06.062.5201 FICA	49,700	55,400	55,400	57,300
121.06.062.5202 Medicare	11,600	13,000	13,000	13,400
121.06.062.5203 IMRF	91,700	85,900	85,900	87,600
121.06.062.5206 PPO Health/Dental Plan	142,900	153,000	153,000	153,000
121.06.062.5209 Life Insurance	1,100			
121.06.062.6106 Professional Services - Medical	600	1,200	1,000	1,200
121.06.062.6107 Professional Services -Other	130,400	134,800	134,800	143,900
121.06.062.6202 Membership Dues	200	200	200	200
121.06.062.6209 Laundry & Uniforms	12,700	4,500	4,000	4,500
121.06.062.6212 Education & Training	400	2,400	2,000	2,400
121.06.062.6216 Maintenance of Equipment	194,200	268,000	268,000	275,000
121.06.062.6223 Reimbursements	7,200	100	100	100
121.06.062.6301 Utilities - Electric	207,300	210,000	210,000	210,000
121.06.062.6303 Utilities - Cleaning/Waste Disposal	14,200	15,000	15,000	15,000
121.06.062.6305 Utilities - Mobile Phones	2,600	2,500	2,500	2,500
121.06.062.6404 Equipment Charges	700,300	680,700	680,700	621,800
121.06.062.6405 IT Charges	22,300	24,800	24,800	17,500
121.06.062.6502 Supplies - Office	500	500	500	500
121.06.062.6503 Supplies - Clothing	6,100	6,000	6,000	6,000
121.06.062.6504 Supplies - Repairs	93,200	90,000	95,000	95,000
121.06.062.6505 Supplies - Maintenance	8,100	10,000	28,000	10,000
121.06.062.6507 Supplies - Chemicals	238,600	228,300	150,000	150,000
121.06.062.6510 Supplies - Small Tools	700	1,500	1,500	1,500
121.06.062.6511 Supplies - Traffic Control	18,700	17,000	17,000	17,000
121.06.062.6512 Supplies - Department	3,400	5,000	5,000	5,000
121.06.062.6513 Business Expenses	9,500	9,200	10,000	12,200
121.06.062.6606 Computer Software & Hardware	900		900	500
121.06.062.7103 Improvements Other Than Building	69,800	75,000	100,000	100,000
121.06.062.7105 Infrastructure	167,200	148,000	103,000	120,000
Total Streets & Sidewalk	3,032,300	3,136,200	3,061,400	3,047,500

121.036 Transit				
121.08.036.5101 Full Time Labor	415,000	424,600	424,600	455,100
121.08.036.5102 Part Time Labor	281,600	311,200	311,200	314,300
121.08.036.5103 Over Time Labor	9,300	27,900	27,900	28,400
121.08.036.5201 FICA	43,200	47,300	47,300	49,500
121.08.036.5202 Medicare	10,100	11,100	11,100	11,600
121.08.036.5203 IMRF	59,200	53,000	53,000	45,800
121.08.036.5206 PPO Health/Dental Plan	101,700	109,000	109,000	114,800
121.08.036.5209 Life Insurance	900			
121.08.036.6106 Professional Services - Medical	9,800	13,100	12,300	12,300
121.08.036.6107 Professional Services -Other	3,000	9,400	9,400	9,400
121.08.036.6215 Repairs	2,200	5,000	5,500	5,500
121.08.036.6304 Utilities - Telephone	900	1,000	1,200	1,200
121.08.036.6404 Equipment Charges	11,100	4,500	4,500	4,100
121.08.036.6405 IT Charges	12,400	15,300	15,300	17,500

MULTI-MODAL TRANSP. FUND

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
121.08.036.6502 Supplies - Office	600	1,500	1,500	1,500
121.08.036.6503 Supplies - Clothing	5,000	5,000	5,700	5,700
121.08.036.6512 Supplies - Department	39,800	50,000	49,400	49,400
Total Transit	1,005,500	1,088,800	1,088,800	1,126,000

121.037 Transit Ravinia

121.08.037.5101 Full Time Labor	27,400	29,000	29,000	29,600
121.08.037.5102 Part Time Labor	157,200	166,600	166,600	169,900
121.08.037.5103 Over Time Labor	42,100	45,000	45,000	45,900
121.08.037.5201 FICA	14,000	14,900	14,900	15,200
121.08.037.5202 Medicare	3,300	3,500	3,500	3,600
121.08.037.5203 IMRF	7,300	9,100	9,100	23,300
Total Transit Ravinia	251,300	268,100	268,100	287,400

Total Multi-Modal Transportation Fund	4,289,000	4,493,000	4,418,300	4,460,900
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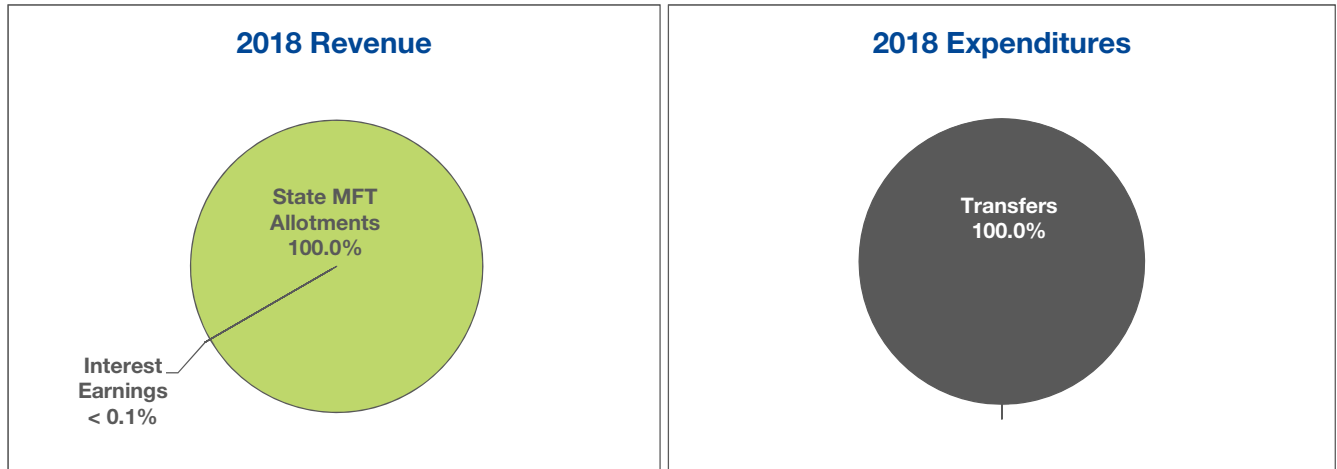
MOTOR FUEL TAX FUND

MOTOR FUEL TAX FUND

FUND BALANCE SUMMARY



The Fund is supported by monthly allotments from the Illinois Motor Fuel Tax 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. At the close of each fiscal year, the annual receipts are transferred to those Funds.



	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '16 Est.	
					Dollar	Percent
State MFT Allotments	757,800	750,400	750,400	750,400		0.0%
Interest Earnings	1,900	500				0.0%
Total Revenue	759,700	750,900	750,400	750,400	-	0.0%
Transfers	850,000	815,000	815,000	970,400	155,400	19.1%
Total Expenditures	850,000	815,000	815,000	970,400	155,400	19.1%
Net Increase/(Decrease)	(90,300)	(64,100)	(64,600)	(220,000)	(155,400)	>-100%
Fund Balance Beg. of Year	625,400	535,100	535,100	470,500	(64,600)	-12.1%
Fund Balance End of Year	535,100	471,000	470,500	250,500	(220,000)	-46.8%
Fund Balance % Total Exp.	63.0%	57.8%	57.7%	25.8%		
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%		

Notable Budget Variance:

The transfer expenditure year-to-year variance is due to higher transfer to the Multi-model Transportation Fund (MMF), and Street Construction Fund to fund MFT-eligible capital, consistent with the City's 5-Year CIP.

See Glossary of Terms and Funds in the Appendix.

SPECIAL REVENUE FUNDS

MOTOR FUEL TAX FUND



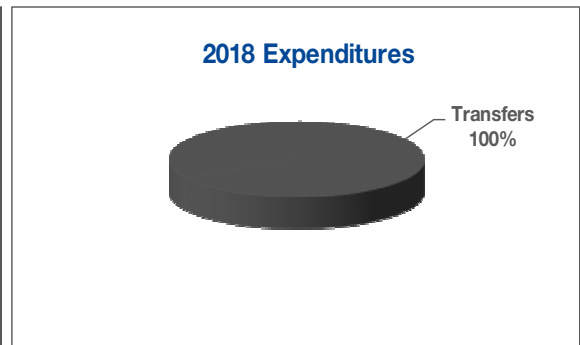
Account Code: 122.06.065
 Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Motor Fuel Tax Fund provides funds for capital improvement of the City's streets, which may include asphalt and/or concrete repairs.

The Fund is supported by monthly allotments from the Illinois Motor Fuel Tax 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. At the close of each fiscal year, the annual receipts are transferred to those Funds.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Materials and Supplies	-	-	-	-
Debt Service	-	-	-	-
Reserves	-	-	-	-
Transfers	850,000	815,000	815,000	970,400
TOTAL	850,000	815,000	815,000	970,400



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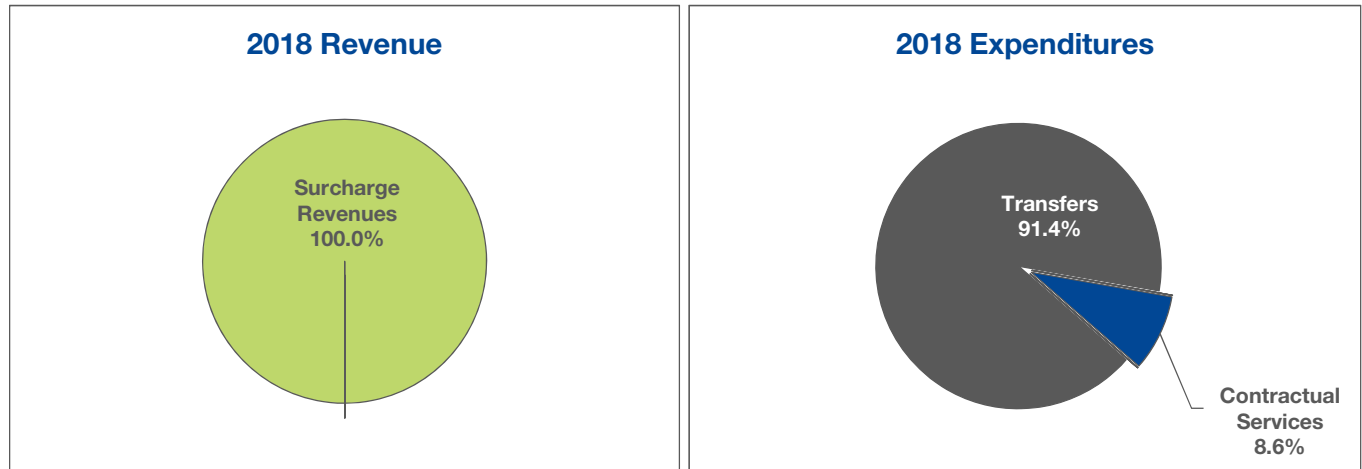
ENHANCED 911 FUND

ENHANCED 911 FUND

FUND BALANCE SUMMARY



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. Allotments of State Surcharge Revenue are deposited directly to the Enhanced 911 Fund and transferred at year-end to the General Fund, where the cost of the City's "911" emergency telephone service is accounted for.



	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Surcharge Revenues	454,200	249,200	385,000	385,000		0.0%
Total Revenue	454,200	249,200	385,000	385,000	-	0.0%
Contractual Services	20,000	32,100	32,100	33,100	1,000	3.1%
Transfers	350,000	350,000	350,000	350,000		0.0%
Total Expenditures	370,000	382,100	382,100	383,100	1,000	0.3%
Net Increase/(Decrease)	84,200	(132,800)	3,000	2,000	(1,000)	-33.3%
Fund Balance Beg. of Year	309,400	393,600	393,600	396,500	2,900	0.7%
Fund Balance End of Year	393,600	260,800	396,500	398,500	2,000	0.5%
Fund Balance % Oper. Exp.	1964.9%	813.6%	1237.2%	1205.6%		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

See Glossary of Terms and Funds in the Appendix.

SPECIAL REVENUE FUNDS

POLICE ENHANCED 911 FUND



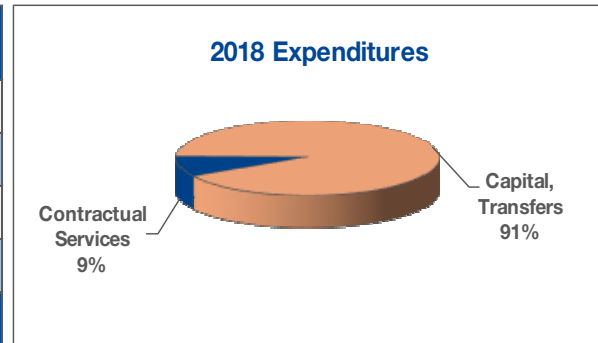
Account Code: 124.03.067
Budgeted Full-time Equivalent Positions: 0

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 9-1-1 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 9-1-1 surcharge was established to fund the purchase of equipment to receive and locate emergency calls from cellular telephone users. Currently, the Communications Supervisor and one Telecommunicator salary are supported by the fund as well as several operational expenditures.

The Emergency Telephone Systems Board (ETSB) manages this fund. The ETSB is managed by the City of Glenview with Board Members from the City of Highland Park and other municipalities. The ETSB manages 911 services for the specified area and the surcharge revenue recovered which partially funds the service.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	0	-	-	-
Contractual Services	20,000	32,100	32,100	33,100
Materials and Supplies	-	-	-	-
Capital, Transfers	350,000	350,000	350,000	350,000
TOTAL	370,000	382,100	382,100	383,100



2017 OBJECTIVES ACCOMPLISHED

- Monitored the Enhanced 9-1-1 Fund revenue and expenditure costs. ^F
- Completed training relative to the newly revised required annual reporting, which ETSBs must provide to the Illinois Commerce Commission. Completed reporting as mandated. ^F
- Reviewed and updated policies and practices affected by dispatch consolidation. ^P

2018 OBJECTIVES

- Monitor the Enhanced 9-1-1 Fund revenue and expenditure costs each quarter. ^F
- 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. ^F
- Continue reviewing and updating policies as appropriate for the most effective operation of consolidated dispatch. ^P

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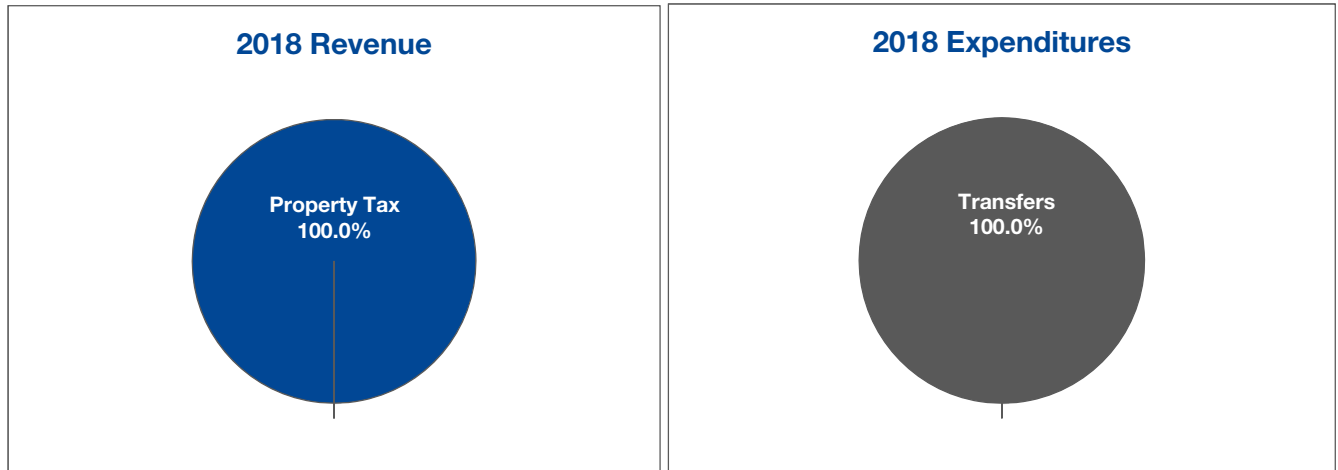
PUBLIC SAFETY PENSION LEVY FUND

PUBLIC SAFETY PENSION

FUND BALANCE SUMMARY



The Public Safety Pension Levy Fund accounts for the portion of the property tax levy to fund police and fire pensions, which is transferred to the Police and Fire Pension Funds¹.



	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Property Tax	5,233,000	5,763,900	5,763,900	6,270,000	506,100	8.8%
Total Revenue	5,233,000	5,763,900	5,763,900	6,270,000	506,100	8.8%
Transfers	5,233,000	5,763,900	5,763,900	6,270,000	506,100	8.8%
Total Expenditures	5,233,000	5,763,900	5,763,900	6,270,000	506,100	8.8%
Net Increase/(Decrease)	-	-	-	-	-	0.0%
Fund Balance Beg. of Year	-	-	-	-	-	0.0%
Fund Balance End of Year	-	-	-	-	-	0.0%
Fund Balance % Total Exp.	0.0%	0.0%	0.0%	0.0%		
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%		

Additional Information:

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 2018 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 \$5.53 million and additional contribution of \$2.54 million, with a goal of minimizing the long-term City contribution cost.

See Glossary of Terms and Funds in the Appendix.

FINANCE DEPARTMENT

PUBLIC SAFETY PENSION LEVY

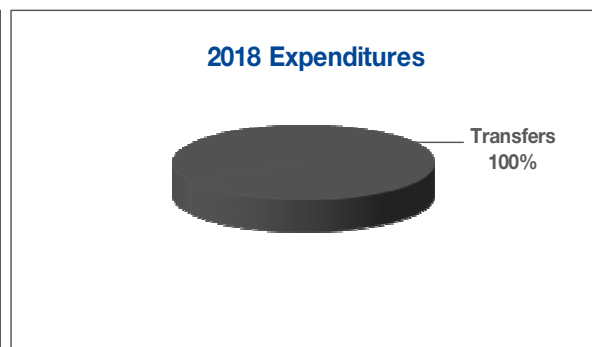


Account Code: 128.03.111, 128.04.111
Budgeted Full-time Equivalent Positions: 0

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.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Transfers	5,233,000	5,763,900	5,763,900	6,270,000
TOTAL	5,233,000	5,763,900	5,763,900	6,270,000



2017 OBJECTIVES ACCOMPLISHED

- The 2017 budget included a total \$7.5 million in City contributions (transfers) to the public safety pension funds, of which \$5.8 million was from property tax levy (accounted for in the Public Safety Pension Levy Fund) and \$1.7 million was from state income tax revenue (LGDF accounted for in the General Fund). The \$7.5 million funded the City's actuarially determined contribution of \$5.4 million and additional contribution of \$2.1 million, with a goal of minimizing the long-term City contribution cost. ^F
- Affirmed the City's public safety pension funding policy with the City Council. ^F
- 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. ^F
- Issued a Request for Proposal and selected a new investment manager and banking services for the City's public safety pension plans, with a goal of improving investment returns and minimizing banking costs. ^F

2018 OBJECTIVES

- The 2018 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 \$5.53 million and additional contribution of \$2.54 million, with a goal of minimizing the long-term City contribution cost. ^F
- 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. ^F

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ENVIRONMENTAL SUSTAINABILITY FUND

ENVIRONMENTAL SUSTAINABILITY

FUND BALANCE SUMMARY

Fiscal
Stability

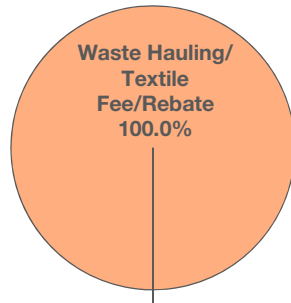
Public
Safety

Infrastructure
Investment

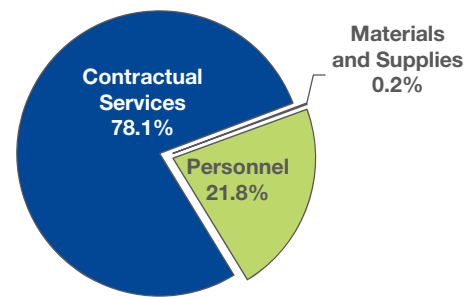
Community
Vibrancy

The Environmental Sustainability Fund accounts for revenue sources and expenditures dedicated to implementation of the City's Sustainability Strategic Plan.

2018 Revenue



2018 Expenditures



	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Waste Hauling/Textile Fee/Rebate	93,400	145,000	149,600	145,000	(4,600)	-3.1%
Total Revenue	93,400	145,000	149,600	145,000	(4,600)	-3.1%
Personnel Expenditures	25,700	24,300	24,300	25,100	800	3.3%
Contractual Services	89,300	118,500	52,000	89,800	37,800	72.7%
Materials and Supplies		200	100	200	100	100.0%
Transfers	68,000					0.0%
Total Expenditures	183,100	143,000	76,400	115,000	38,600	50.5%
Net Increase/(Decrease)	(89,700)	2,000	73,200	30,000	(43,200)	-59.0%
Fund Balance Beg. of Year	369,300	279,600	279,600	352,800	73,200	26.2%
Fund Balance End of Year	279,600	281,600	352,800	382,800	30,000	8.5%
Fund Balance % Oper. Exp.	243.0%	197.0%	462.1%	332.8%		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

Notable Budget Variance:

The contractual services expenditure year-to-year variance is due to higher consultant services.

See Glossary of Terms and Funds in the Appendix.

CITY MANAGER'S OFFICE

ENVIRONMENTAL SUSTAINABILITY



Account Code: 129.01.052

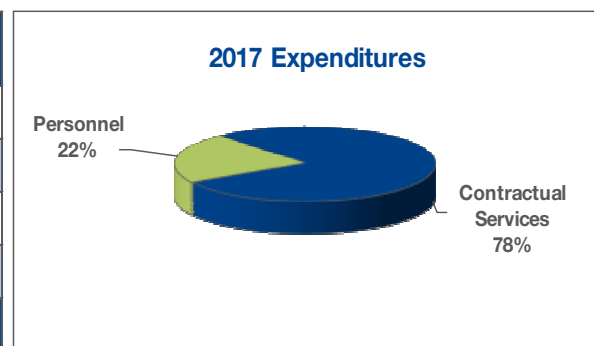
Budgeted Full-time Equivalent Positions: 0

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 its Sustainability Strategic Plan ("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; recyclable materials utilization; and environmental sustainability culture creation. The Environmental Sustainability Fund provides revenue sources for the sustainability initiatives.

The City Manager's Office oversees the Highland Park Green Initiatives 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, the Chamber of Commerce and Highland Park Hospital, that is committed to working collectively on shared goals and strategic objectives designed to transform Highland Park into a more environmentally-efficient and responsible community for future generations.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	25,700	24,300	24,300	25,100
Contractual Services	89,300	118,500	52,000	89,800
Materials and Supplies	-	200	100.00	200
Capital/Transfers	68,000	-	-	-
TOTAL	183,100	143,000	76,400	115,000



2017 OBJECTIVES ACCOMPLISHED

- Purchased and sold 50 rain barrels to residents to encourage the diversion of storm water runoff. ^P
- Recommended Code amendments regarding lighting for governmental and commercial properties. ^P
- Completed the Ft. Sheridan street light retrofit project which was a grant funded project by DCEO. ^I
- Partnered with the Park District of Highland Park on a grant award of \$10,000 from ComEd and Openlands to build a pollinator garden along the Robert McClory Bike Path. ^C
- Consolidated the City's 20-year sustainability plan, the Greenest Region Compact 2 framework, and SolSmart designation objectives into a 3-year Sustainability Strategic Plan to guide the ongoing sustainability work efforts of the City. ^P
- Promoted composting program by distributed refuse container bin hangers. ^C
- Adopted a coal tar based sealant ban and enacted a coal tar sealant professional registration program. ^P
- Implemented a communications plan for sustainability educational information. ^C

2018 OBJECTIVES

- Implement remaining tasks as outlined within the FY2018 objectives in the 3-Year Sustainability Plan. ^P
- Develop and begin implementing a greenhouse gas emissions reduction program based on data collected in 2016 and 2017. ^P
- Complete objectives of the Compact of Mayors work plan to reduce greenhouse gas emissions. ^P
- Continue implementation of the sustainability communications plan through all modalities. ^P
- Apply for SolSmart designation to recognize the City's support for solar power installations. ^P
- Promote the composting and recycling programs to increase participation by residents and businesses. ^P

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

SPECIAL REVENUE FUNDS

REVENUE DETAIL



2013 Actual	2014 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
1,000,100	727,600	State Motor Fuel Tax Allotments	757,800	750,400	750,400	750,400
100	200	Interest Earnings	1,900	500	-	-
1,000,200	727,800	Total Motor Fuel Tax Fund	759,700	750,900	750,400	750,400
		Interest Earnings	300			
430,100	369,800	Surcharge Revenues	454,200	249,200	385,000	385,000
430,100	369,800	Total Enhanced 911 Fund	454,500	249,200	385,000	385,000
4,734,000	4,731,900	Property Tax	5,233,000	5,763,900	5,763,900	6,270,000
4,734,000	4,731,900	Total Public Safety Levy Pension Fund	5,233,000	5,763,900	5,763,900	6,270,000
129,500	103,900	Waste Hauling/Textile Fee/Rebate	93,400	145,000	149,600	145,000
129,500	103,900	Total Environmental Sustain. Fund	93,400	145,000	149,600	145,000
6,293,700	5,933,400	Total Special Revenue Funds	6,540,700	6,909,000	7,048,900	7,550,400

SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
122 Motor Fuel Tax Fund				
122.06.065.9203 Transfer To Street Fund	130,000	95,000	95,000	220,000
122.06.065.9214 Transfer to Capital Projects Fund	720,000	720,000	720,000	750,400
Total Motor Fuel Tax	850,000	815,000	815,000	970,400
124 E911 Fund				
124.03.067.6215 Repairs	500	1,000	1,000	2,000
124.03.067.6216 Maintenance of Equipment	2,400	2,700	2,700	2,700
124.03.067.6304 Utilities - Telephone	17,200	28,400	28,400	28,400
124.03.067.9201 Transfer to General Fund	350,000	350,000	350,000	350,000
Total E-911 Fund	370,000	382,100	382,100	383,100
128 Public Safety Pension Levy				
128.03.111.9207 Transfer To Pension Police Fund	2,784,300	2,962,800	2,962,800	3,180,100
128.04.111.9208 Transfer To Pension Fire Fund	2,448,700	2,801,100	2,801,100	3,089,900
Total Public Safety Pension Levy	5,233,000	5,763,900	5,763,900	6,270,000
129 Environmental Sustainability Fund				
129.01.052.5102 Part Time Labor	22,900	22,600	22,500	23,300
129.01.052.5201 FICA	1,400	1,400	1,400	1,400
129.01.052.5202 Medicare	300	300	300	300
129.01.052.5203 IMRF	1,100			
129.01.052.6107 Professional Services -Other	73,100	102,200	35,500	73,200
129.01.052.6202 Membership Dues	16,200	16,300	16,500	16,600
129.01.052.6513 Business Expenses		200	100	200
129.01.052.9204 Transfer To Parking Fund	68,000			
Total Environmental Sustainability Fund	183,100	143,000	76,400	115,000
Special Revenue Funds Total	6,636,200	7,103,900	7,037,300	7,738,500

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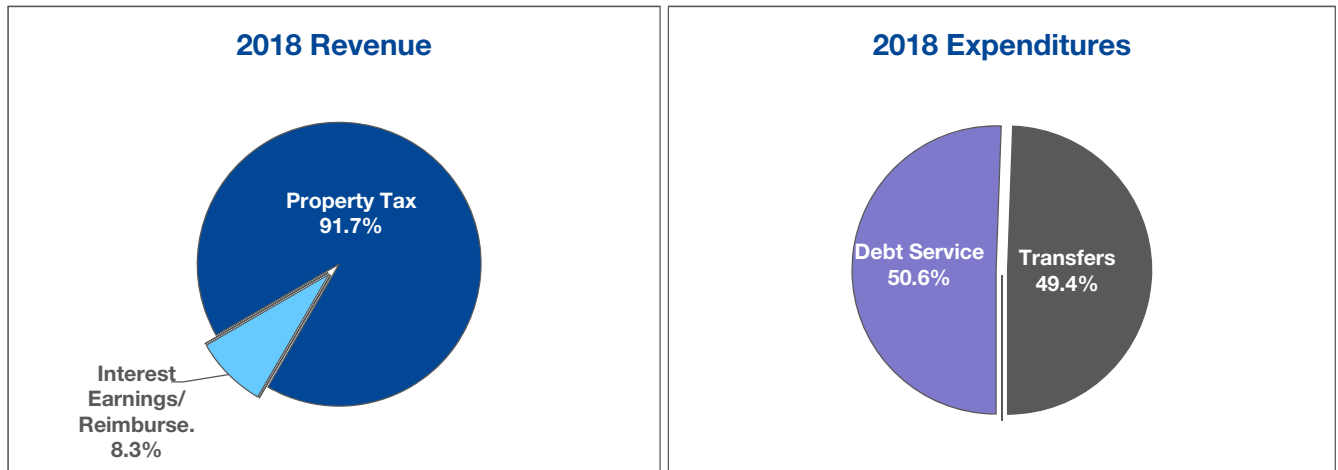
DEBT SERVICE FUND

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Property Tax	2,960,300	2,934,800	2,934,800	954,800	(1,980,000)	-67.5%
Interest Earnings/Reimburse.	89,800	80,600	87,200	86,300	(900)	-1.0%
Total Revenue	3,050,200	3,015,400	3,022,000	1,041,200	(1,980,800)	-65.5%
Debt Service	3,071,700	3,082,800	3,083,300	1,022,300	(2,061,000)	-66.8%
Transfers				1,000,000	1,000,000	0.0%
Total Expenditures	3,071,700	3,082,800	3,083,300	2,022,300	(1,061,000)	-34.4%
Net Increase/(Decrease)	(21,500)	(67,400)	(61,300)	(981,100)	(919,800)	1500.5%
Fund Balance Beg. of Year	2,150,000	2,128,500	2,128,500	2,067,300	(61,200)	-2.9%
Fund Balance End of Year	2,128,500	2,061,200	2,067,300	1,086,100	(981,200)	-47.5%
Fund Balance % Total Exp.	69.3%	66.9%	67.0%	53.7%		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

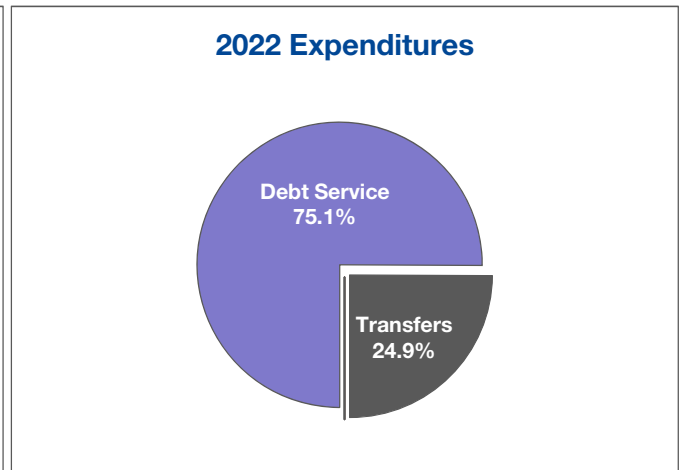
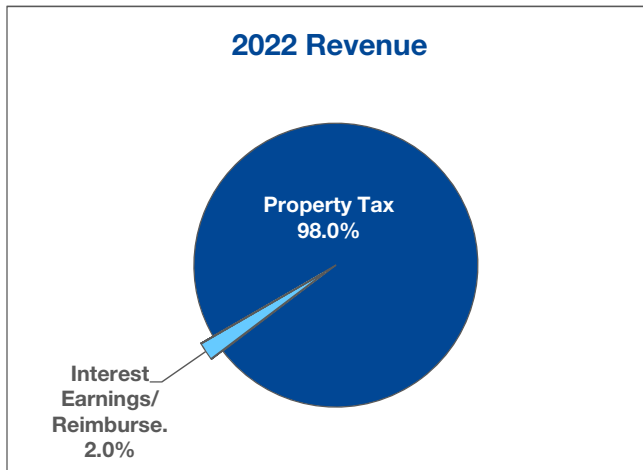
See Glossary of Terms and Funds in the Appendix.

DEBT SERVICE FUND

5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City developed a five-year plan as part of the 2016 Budget process to project current Budget and CIP decisions and assumptions on long-term the Debt Service Fund Balance. Each year, the 5-year plan will be updated to project new Budget impact on Fund Balance.



	Total 2018 Budget	Total 2019 Estimate	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Average Annual Growth
Property Tax	954,800	1,414,000	1,480,600	1,865,100	2,107,800	22.9%
Interest Earnings/Reimburse.	86,300	43,200	43,200	43,200	43,200	-12.5%
Total Revenue	1,041,200	1,457,200	1,523,800	1,908,300	2,151,000	20.6%
Debt Service	954,793	1,414,000	1,480,600	1,865,100	2,107,800	22.9%
Transfers	1,000,000				700,000	
Total Expenditures	2,022,300	1,414,000	1,480,600	1,865,100	2,807,800	12.8%
Net Increase/(Decrease)	(981,100)	43,200	43,200	43,200	(656,800)	
Fund Balance Beg. of Year	2,067,300	1,086,100	1,129,300	1,172,500	1,215,700	-9.0%
Fund Balance End of Year	1,086,100	1,129,300	1,172,500	1,215,700	558,900	-10.6%
Fund Balance % Total Exp.	53.7%	79.9%	79.2%	65.2%	19.9%	
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



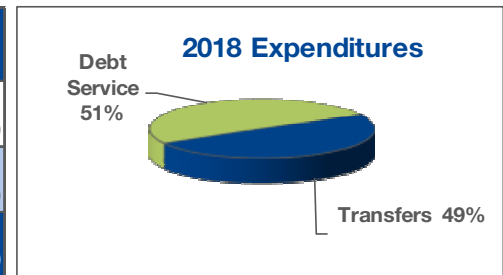
Account Code: 131.02.068 and 141.06.069
Budgeted Full-time Equivalent Positions: 0

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 2017 debt service payments on general obligations bonds issued previous to 2017 and for estimated debt service on planned 2017 Bonds included in the 2017 Budget. 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.

	2018 Principal	2018 Interest	2018 Other	2018 Total
2012 Refunding	230,000	28,800	-	258,800
2015 Streets Improvements	38,500	18,900	-	57,400
2016 Streets Improvements	165,000	31,900	-	196,900
2016 Library Improvements	45,000	22,000	-	67,000
2017 Streets Improvements	45,000	20,000	-	65,000
Total Debt Service Existing Bonds	523,500	121,600	-	645,100
Estimated Debt Service 2018 Bonds	-	309,700	-	309,700
Bond Administrative & Issuance Costs	-	-	67,500	67,500
Total Debt Service	523,500	431,300	67,500	1,022,300
Library Debt Service Expenditures	45,000	22,000	-	67,000
City Debt Service Expenditures	478,500	409,300	67,500	955,300

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Debt Service	3,071,700	3,082,800	3,083,300	1,022,300
Transfers	0	0	0	1,000,000
TOTAL	3,071,700	3,082,800	3,083,300	2,022,300



2017 OBJECTIVES ACCOMPLISHED

- Levied 2016 taxes for the 2017 debt service, with all debt service paid on schedule. ^F
- Issued Moody's Aaa credit rated General Obligation Bonds, including \$3.4 million in General Obligation Bonds for capital improvements to the City's water distribution system (\$2.7 million) and streets (\$705,000), with the streets portion funded by tax levy accounted for in the Debt Service Fund and the water distribution system portion accounted for in the Water Fund. ^F
- Developed a five-year debt funding plan in support of the City's five-year capital improvement plan. ^F

2018 OBJECTIVES

- Levy 2017 taxes for the 2018 debt service, with all debt service paid on schedule. ^F
- Issue 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. ^F
- Update the City's five-year debt funding plan in support of the City's five-year capital improvement plan. ^F

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



HIGHLAND PARK THEATRE FUND

HIGHLAND PARK THEATRE

FUND BALANCE SUMMARY



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 May 2012, the City closed the theatre as a result of life-safety concerns at the property. The City Council thereafter agreed to sell the Highland Park Theatre property, with sale efforts occurring 2013-2016. For more than two years, the City sought operators to revitalize the property in order to retain it as a theatre or other entertainment venue. Thereafter, the City placed the property on the market for sale for a use to complement the uses in the business district and to serve the community.

In 2016, the City accepted a proposal to redevelop the Theatre property following a thoughtful and comprehensive review process. The City and the potential purchaser entered into a Purchase and Sale Agreement and closed on the sale in 2017. The Fiscal Year 2017 budget and estimate included only those expenses sufficient to maintain the Theatre building through the closing of the sale. The remaining fund balance deficiency after closing will be consolidated into the General Fund during Fiscal Year 2018.

	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '16 Est.	
					Dollar	Percent
Rental Revenue	16,500	8,300				0.0%
Total Revenue	16,500	8,300	-	-	-	0.0%
Contractual Services	16,500	24,000	12,000		(12,000)	-100.0%
Total Expenditures	16,500	24,000	12,000	-	(12,000)	-100.0%
Net Increase/(Decrease)	-	(15,800)	(12,000)	-	12,000	
Fund Balance Beg. of Year	(61,200)	(61,200)	(61,200)	(73,200)	(12,000)	19.6%
Fund Balance End of Year	(61,200)	(77,000)	(73,200)	(73,200)	-	0.0%
Fund Balance % Oper. Exp.	-370.0%	-320.7%	-609.6%	0.0%		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

See Glossary of Terms and Funds in the Appendix.

CITY MANAGER'S OFFICE

HIGHLAND PARK THEATRE



Account Code: 127.01.110

Budgeted Full-time Equivalent Positions: 0

PURPOSE

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 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 Fiscal Year 2017. In light of the sale of the Highland Park Theatre in 2017, the Fiscal Year 2018 budget includes no expenditures related to the Highland Park Theatre.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	16,500	24,000	12,000	-
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	16,500	24,000	12,000	-

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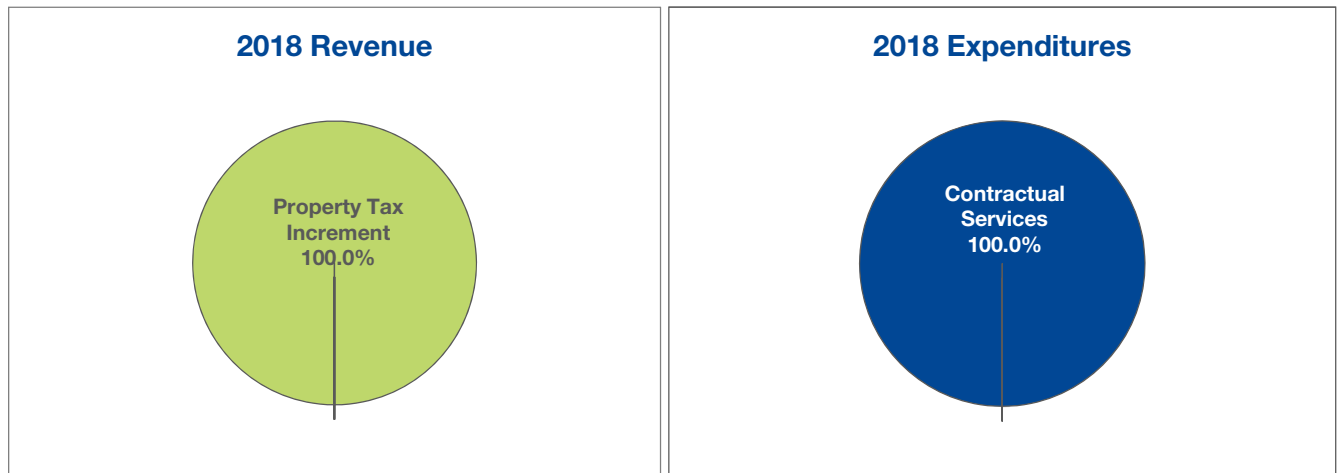
TAX INCREMENT FINANCING FUND

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.



	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Property Tax Increment	215,700	216,600	214,300	214,300		0.0%
Interest Earnings	1,000					0.0%
Total Revenue	216,700	216,600	214,300	214,300	-	0.0%
Contractual Services	28,500	120,000	30,000	590,000	560,000	1866.7%
Total Expenditures	28,500	120,000	30,000	590,000	560,000	1866.7%
Net Increase/(Decrease)	188,200	96,600	184,300	(375,700)	(560,000)	-303.9%
Fund Balance Beg. of Year	1,046,851	1,235,000	1,235,000	1,419,300	184,300	14.9%
Fund Balance End of Year	1,235,000	1,331,600	1,419,300	1,043,600	(375,700)	-26.5%
Fund Balance % Total Exp.	4329.7%	1109.7%	4731.1%	176.9%		
Fund Balance % Target	0.0%	0.0%	0.0%	0.0%		

Notable Budget Information and Variance:

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. The Budget for 2018 includes expenditures for request for proposals development and coordination for a streetscape design and street light construction documents, then subsequent installation of street lights.

See Glossary of Terms and Funds in the Appendix.

COMMUNITY DEVELOPMENT TAX INCREMENT FINANCING FUND



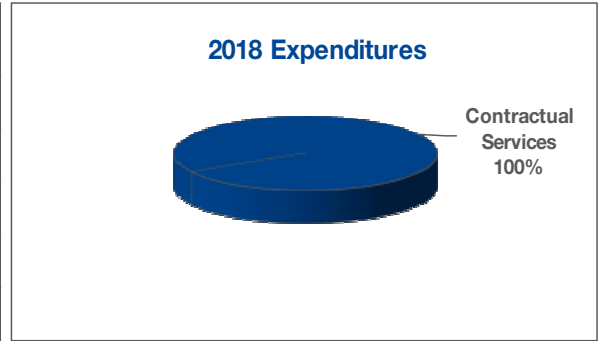
Account Code: 143.06.069

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 Ravinia Business District TIF is the only active TIF District in the city.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	28,500	120,000	30,000	590,000
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	28,500	120,000	30,000	590,000



2017 OBJECTIVES ACCOMPLISHED

- Developed an action plan and budget recommendation to City Council for streetscape and other investments in consultation with the Ravinia Business District Advisory Group. ^C
- Developed a capital investment action plan for the Ravinia District. ^C
- Commenced 100% street light design and 60% design of streetscape amenities (such as light poles, pavers, benches, trash cans, bike racks, etc.) and typical section details that can be used by developers and the City to implement streetscape improvements. ^C

2018 OBJECTIVES

- Complete design work and install street lighting elements in district. ^C
- Complete 60% full streetscape design plan. ^C
- Assess additional amenity installation opportunities. ^C

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

OTHER GOVERNMENT FUNDS

REVENUE DETAIL



2014 Actual	2015 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
33,900	27,000	Other Revenue	16,500	8,300		
33,900	27,000	TOTAL HP THEATER FUND	16,500	8,300	-	-
109,200	188,300	Property Tax Increment	215,700	216,600	214,300	214,300
109,200	188,300	TOTAL TAX INCREMENT FUND	216,700	216,600	214,300	214,300
143,100	215,300	GRAND TOTALS	233,200	224,900	214,300	214,300

OTHER GOVERNMENT FUNDS

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
127 HP Theatre Fund				
127.01.110.6301 Utilities - Electric	12,600	12,500	4,000	
127.01.110.6302 Utilities - Gas Heating	3,900	8,500	5,800	
127.01.110.6303 Utilities - Cleaning/Waste Disposal		300		
127.01.110.6401 Building Maintenance		2,800	2,200	
Total HP Theatre Fund	16,500	24,000	12,000	-
143 Tax Increment Financing Capital Projects				
143.06.069.6107 Professional Services -Other	28,500	120,000	30,000	590,000
Total Tax Increment Financing Capital Projects	28,500	120,000	30,000	590,000
Other Government Funds Total	45,100	144,000	42,000	590,000

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ENTERPRISE FUNDS



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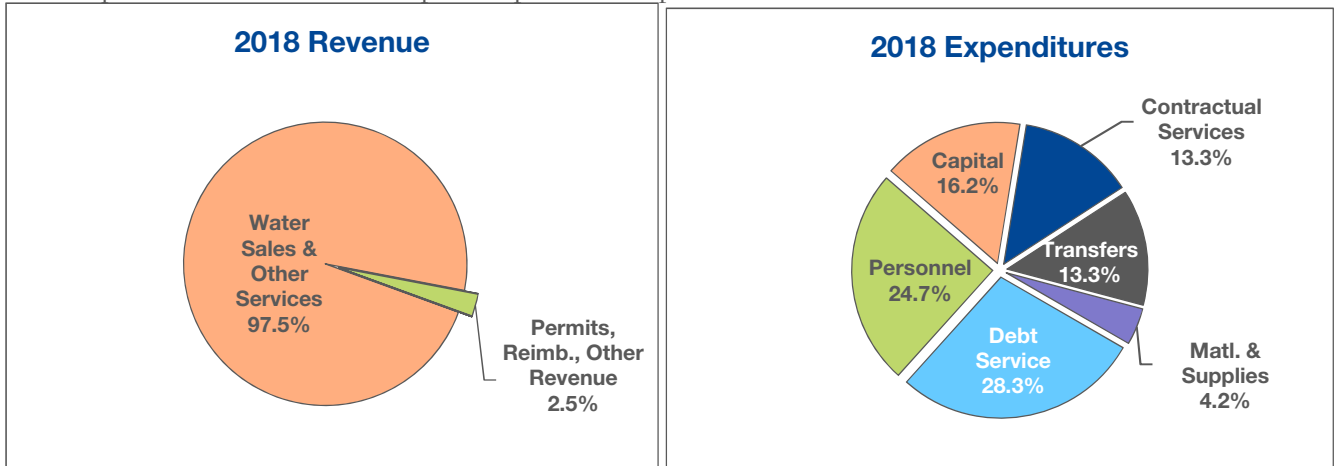
WATER FUND

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Water Sales & Other Services	7,807,800	7,952,900	7,952,900	8,349,400	396,500	5.0%
Bond Proceeds/IEPA Loan	4,747,100	2,730,000	4,036,800		(4,036,800)	-100.0%
Permits, Reimb., Other Revenue	331,800	195,900	218,000	218,000		0.0%
Total Revenue	12,886,700	10,878,800	12,207,700	8,567,400	(3,640,300)	-29.8%
Personnel Expenditures	2,352,600	2,370,300	2,330,500	2,370,600	40,100	1.7%
Contractual Services	1,239,000	1,311,400	1,259,600	1,274,100	14,500	1.2%
Materials and Supplies	353,400	411,700	395,800	403,100	7,300	1.8%
Capital Expenditures	4,027,100	4,745,000	4,424,800	1,550,000	(2,874,800)	-65.0%
Debt Service	1,136,900	2,307,000	2,114,100	2,716,200	602,100	28.5%
Transfers	1,158,600	1,316,700	1,316,700	1,272,000	(44,700)	-3.4%
Total Expenditures	10,267,700	12,462,100	11,841,500	9,585,900	(2,255,600)	-19.0%
Net Increase/(Decrease)	2,619,000	(1,583,300)	366,200	(1,018,500)	(1,384,700)	-378.1%
Fund Balance Beg. of Year	1,613,600	4,232,600	4,232,600	4,598,800	366,200	8.7%
Fund Balance End of Year	4,232,600	2,649,300	4,598,800	3,580,300	(1,018,500)	-22.1%
Fund Balance % Oper. Exp.	107.3%	64.7%	115.4%	88.5%		
Fund Balance % Target	25.0%	25.0%	25.0%	25.0%		

Notable Budget Variances:

1. Water Sales Revenue includes a 5% adjustment in the base water rate, net of historical usage changes, using the water rate pricing model established by contract with outside customers. The 5% rate increase results in a continued low rate (comparatively), and is consistent with prior historical and future expected increases.
2. Bond Proceeds/IEPA Loan Revenue is used, when necessary, to fund capital improvements. The decreases in Bond Proceeds/IEPA Loan Revenue and Capital Expenditures are consistent with the City's 5-Year Capital Improvement Program.
3. The increase in personnel costs is consistent with the City's compensation plan and insurance requirements.
4. The increase in debt service is consistent with the debt service schedule of previously issued bonds.

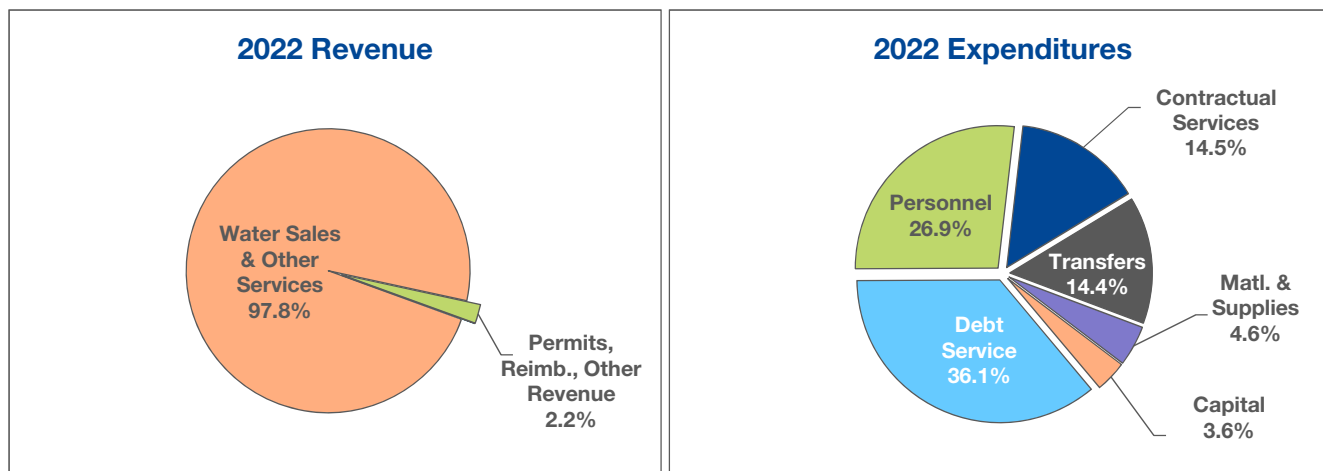
See Glossary of Terms and Funds in the Appendix.

WATER FUND

5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a five-year plan as part of the budget process to project current budget, projected operating revenues/expenditures, and capital improvement program decisions and assumptions on long-term Water Fund Balance.



	Total 2018 Budget	Total 2019 Estimate	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Average Annual Growth
Water Sales & Other Services	8,349,400	8,766,900	9,205,200	9,665,500	10,148,800	5.0%
Bond Proceeds/IEPA Loan						
Permits, Reimb., Other Revenue	218,000	219,900	221,800	223,800	225,800	0.9%
Total Revenue	8,567,400	8,986,800	9,427,000	9,889,300	10,374,600	4.9%
Personnel Expenditures	2,370,600	2,418,000	2,466,400	2,515,700	2,566,000	2.0%
Contractual Services	1,274,100	1,299,600	1,325,600	1,352,100	1,379,100	2.0%
Materials and Supplies	403,100	411,200	419,400	427,800	436,400	2.0%
Capital Expenditures	1,550,000	1,998,000	1,355,000	1,445,000	340,000	-18.3%
Debt Service	2,716,200	2,839,300	3,112,700	3,365,900	3,439,100	6.1%
Transfers	1,272,000	1,297,400	1,323,300	1,349,800	1,376,800	2.0%
Total Expenditures	9,585,900	10,263,500	10,002,400	10,456,300	9,537,400	0.1%
Net Increase/(Decrease)	(1,018,500)	(1,276,700)	(575,400)	(567,000)	837,200	
Fund Balance Beg. of Year	4,598,800	3,580,300	2,303,600	1,728,200	1,161,200	
Fund Balance End of Year	3,580,300	2,303,600	1,728,200	1,161,200	1,998,400	
Fund Balance % Oper. Exp.	88.5%	55.8%	41.0%	27.0%	45.6%	
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

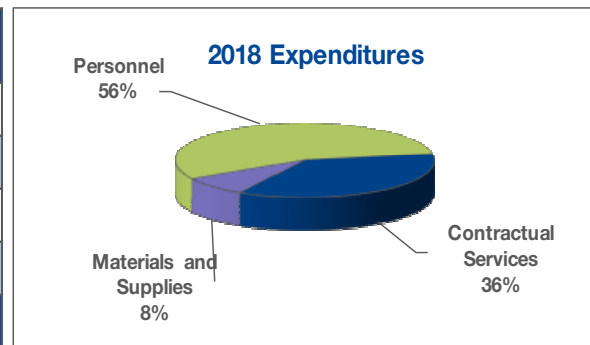
Budgeted Full-time Equivalent Positions: 12.0

PURPOSE

The budget provides funds for production of potable water for the City and for 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 2016 annual water production averaged 8.69 mgd with a peak day production of 16.68 mg.

The City contractually provides water to neighboring units of government including the Villages of Deerfield, Lincolnshire, and Bannockburn, the Glenbrook Sanitary District, US Navy at Fort Sheridan, and the Town of Fort Sheridan. The City also maintains the capability to provide water on an emergency basis to the Villages of Glencoe and Northbrook, and the Cities of Highland Park 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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	1,381,000	1,293,000	1,284,600	1,319,200
Contractual Services	774,100	868,800	824,200	849,600
Materials and Supplies	186,900	203,300	192,100	200,100
Capital	1,400.00	-	-	-
TOTAL	2,343,300	2,365,000	2,300,900	2,368,900



2017 OBJECTIVES ACCOMPLISHED

- Provided uninterrupted service as economically as possible, while maintaining high water quality and service reliability. ^P
- Began the rehabilitation of the Northside Reservoir Pump station. ^I
- Encouraged water conservation by means of water bill inserts and through the City's web site, as well as social media channels. ^P
- Replaced old (1929 & 1960) primary finished water metering elements at the Water Plant. ^I
- Completed diving inspection and condition assessment of all three raw water intakes. ^I
- Finished acceptance testing of the ultrafiltration membrane system, finalizing the Evoqua procurement contract. ^I
- Participated in the year-long Great Lakes Water Utility Energy Challenge. ^P

2018 OBJECTIVES

- Provide uninterrupted service as economically as possible, while maintaining high water quality and service reliability (On-going). ^P
- Support water conservation by means of water bill inserts and through the City's web site, as well as social media channels (On-going). ^P
- Complete rehabilitation of the Northside Reservoir Pump station (1st Quarter). ^I
- In a joint venture with Village of Deerfield, continue discussion on renovation plans of the Richfield Road Reservoir/Pump Station (1st Quarter). ^I
- Complete the year-long Great Lakes Water Utility Energy Challenge (April). ^P

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

ENTERPRISE WATER FUND

WATER DISTRIBUTION



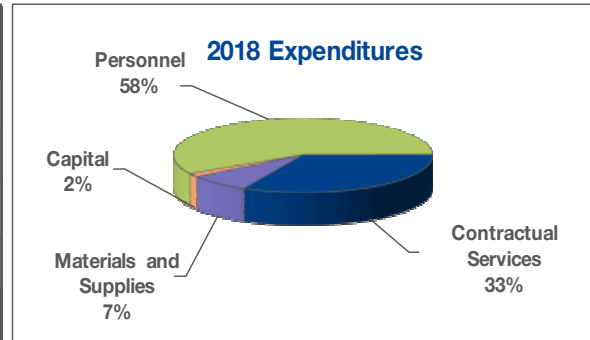
Account Code: 212.06.076

Budgeted Full-time Equivalent Positions: 6.78

PURPOSE

The Water Distribution Section is responsible for maintaining and repairing the pipelines that carry water throughout the City's water distribution system. The Division's responsibilities include water main maintenance and repair, leak detection, testing and inspection, hydrant maintenance and valve maintenance.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	657,200	730,400	705,000	734,800
Contractual Services	449,800	432,300	426,100	412,900
Materials and Supplies	84,900	99,900	95,300	94,500
Capital	6,300	20,000	15,000	20,000
TOTAL	1,198,200	1,282,600	1,241,400	1,262,200



2017 OBJECTIVES ACCOMPLISHED

- Identified and repaired 25 of the City's 1,715 hydrants. ¹
- Contractually flushed and fire-flow tested 857 City fire hydrants. ¹
- Responded to and repaired water main and service line breaks within six hours of receiving necessary utility locations. Repaired 50 water main breaks. ¹
- Repaired or replaced 15 water distribution valves. ¹
- Initiated and performed a water valve maintenance program utilizing in-house personnel. ¹
- Identified and replaced 8 residential lead water services from the water main to the meter pit. ¹
- Sandblasted and painted 400 City fire hydrants. ¹

2018 OBJECTIVES

- Each quarter, Public Works will respond to and repair water main and service line breaks within six hours of receiving necessary utility locations. ¹
- By the end of the fourth quarter, continue on valve maintenance schedule performing necessary maintenance and identifying needed repairs to the system. ¹
- By end of the second quarter, contractually flush and fire-flow test half (857) of City fire hydrants. ¹
- By third quarter, replace 15 of the City's oldest fire hydrants. ¹

ENTERPRISE WATER FUND

WATER METERS



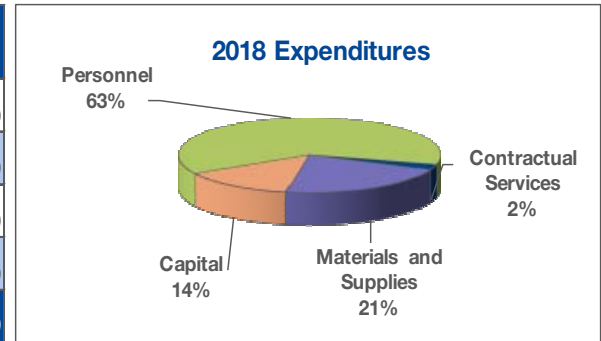
Account Code: 212.06.077

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 four times per year on a quarterly basis 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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	308,900	347,000	340,800	316,600
Contractual Services	15,200	10,300	9,300	11,600
Materials and Supplies	81,700	108,500	108,500	108,500
Capital	2,844,400	1,015,000	1,015,000	70,000
TOTAL	3,250,200	1,480,800	1,473,600	506,700



2017 OBJECTIVES ACCOMPLISHED

- Oversaw the final implementation of the water meter replacement and Automated Meter Reading (AMR) fixed base system. ^I
- Installed approximately 500 leak detection sensors strategically throughout the distribution system as part of the AMR project allowing for 24-hour acoustic surveillance and notification. ^I
- Repaired approximately 56 water meter pits. ^I
- Utilizing the new fixed base AMR system, electronically read over 10,000 meters three times per year for usage and billing purposes. ^I

2018 OBJECTIVES

- Identify and procure a water interface software solution allowing for greater resident outreach, education, and participation. ^{I, C}
- In each quarter, manage lost water by utilizing new meter technologies and recently installed leak detection sensors throughout the distribution system. ^I
- By the end of the fourth quarter, complete scheduled large water meter testing program ensuring meter accuracy for water loss audit. ^F

ENTERPRISE WATER FUND

WATER CAPITAL IMPROVEMENTS

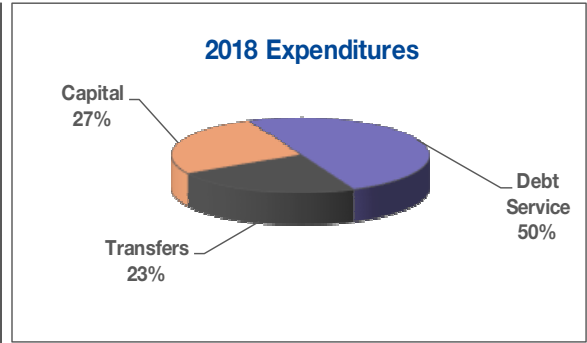


Account Code: 212.06.078
Budgeted Full-time Equivalent Positions: 0.24

PURPOSE

The budget provides resources that fund capital improvements to the City's water treatment and distribution systems, as well as annual debt service payments and transfers to other funds.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	5,500	-	-	-
Capital	1,174,900	3,710,000	3,394,800	1,460,000
Debt Service	1,136,900	2,307,000	2,114,100	2,716,200
Transfers	1,158,600	1,316,700	1,316,700	1,272,000
TOTAL	3,476,000	7,333,700	6,825,600	5,448,200



2017 OBJECTIVES ACCOMPLISHED

Water Distribution – Capital Projects

- Installed 1,900 feet of 8-inch water main on Ravine Drive from Forest Avenue to approximately 1,200 east of Forest Avenue. ¹
- Installed 1,100 feet of 8-inch water main on Charal Lane from the North Cul-de-Sac to the South Cul-de-Sac. ¹

Water Plant

- Initiated Northside Reservoir Pump Station improvements, including pumps, piping, electrical and controls ¹

2018 OBJECTIVES

Water Distribution – Capital Projects

- Complete the final design for the STP-funded project on Clavey Road from US 41 to Green Bay Road. ¹
- Complete the design and construction for the North Avenue (Marl Oak to Idlewood Lane), Old Skokie Road (Old Deerfield Road to South End) and Summit Avenue (North Avenue to Old Trail). ¹

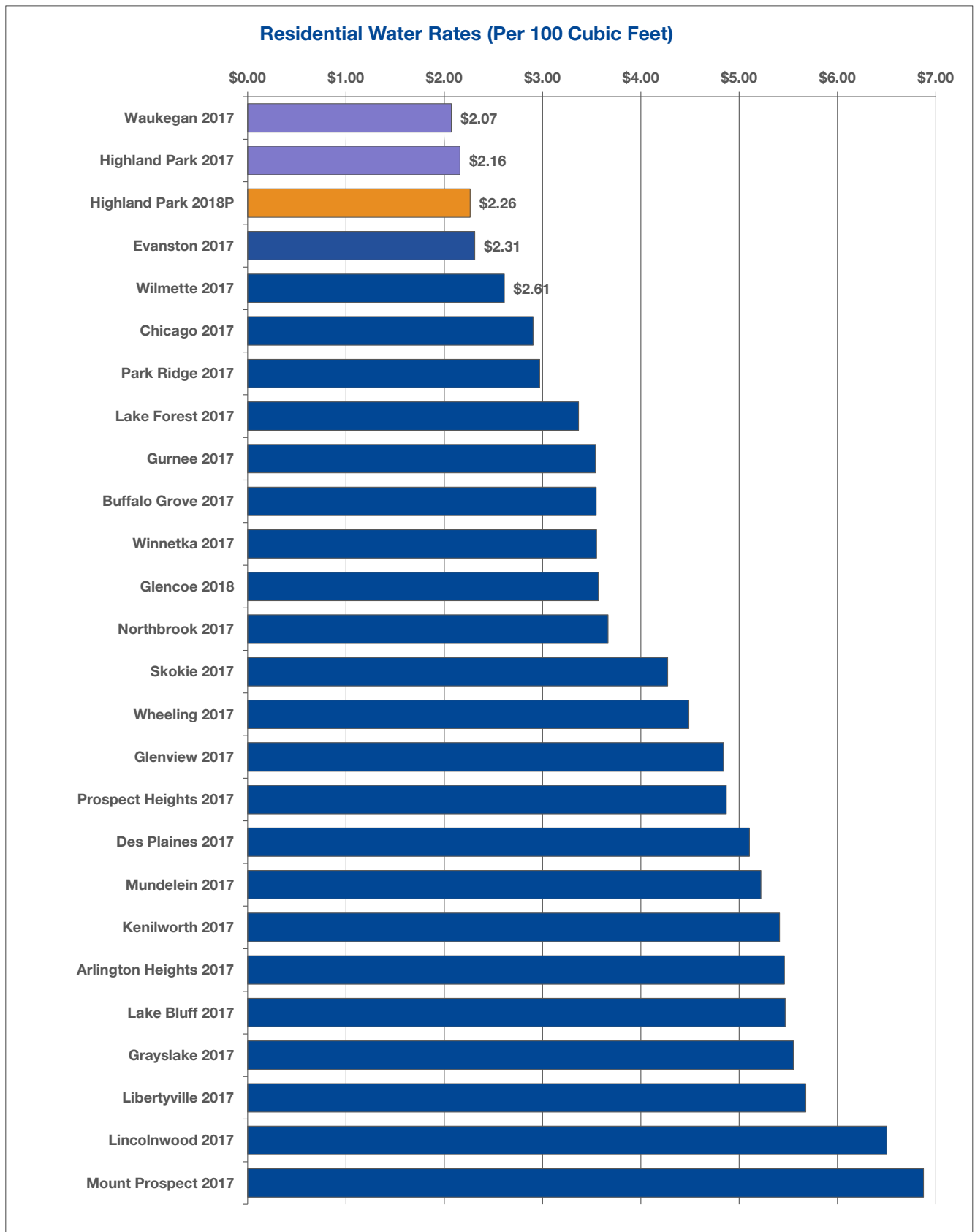
Water Plant

- In the first quarter, complete the Northside Reservoir Pump Station improvements. ¹

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



2014 Actual	2015 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
115,600	103,300	Tap Permits	128,400	85,000	85,000	85,000
9,700	8,600	Fines - Public Works	7,300	8,000	7,500	7,500
6,952,800	7,133,700	Water Sales	7,782,500	7,930,400	7,930,400	8,326,900
33,100	25,500	Other Services	25,300	22,500	22,500	22,500
105,200	70,300	Recovery Zone Bond Interest Rebate	70,400	69,000	69,000	69,000
17,300	3,400	Interest Earnings	30,500	17,700	40,300	40,300
82,500	15,100	Reimbursements	95,200	16,200	16,200	16,200
(47,900)	(7,000)	Gain/Loss on Asset Sales				
9,955,000	6,902,000	Bond Proceeds/IEPA Loan	4,747,100	2,730,000	4,036,800	
17,223,300	14,254,900	Total Water Fund	12,886,700	10,878,800	12,207,700	8,567,400

WATER FUND

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
212.075 Water Treatment and Production				
212.06.075.5101 Full Time Labor	843,000	896,400	889,300	918,500
212.06.075.5103 Over Time Labor	23,300	46,800	46,800	48,100
212.06.075.5201 FICA	52,500	58,500	58,000	59,900
212.06.075.5202 Medicare	12,300	13,700	13,600	14,000
212.06.075.5203 IMRF	96,300	90,600	89,900	91,600
212.06.075.5206 PPO Health/Dental Plan	174,100	187,000	187,000	187,000
212.06.075.5209 Life Insurance	1,900			
212.06.075.5215 Compensated Absences	(9,500)			
212.06.075.5218 Change in IMRF NPL	187,000			
212.06.075.6106 Professional Services - Medical	14,400			
212.06.075.6107 Professional Services -Other	5,000	50,000	20,000	20,000
212.06.075.6201 Professional Development	1,300	3,500	3,500	6,000
212.06.075.6202 Membership Dues	4,300	4,500	4,500	4,500
212.06.075.6203 Postage	400	1,200	1,200	1,200
212.06.075.6205 Photo & Printing	2,300	4,400	2,000	4,400
212.06.075.6209 Laundry & Uniforms	3,300	2,900	2,300	2,300
212.06.075.6212 Education & Training	100	12,300	12,300	2,500
212.06.075.6216 Maintenance of Equipment	68,600	64,400	65,000	70,300
212.06.075.6301 Utilities - Electric	509,100	500,000	500,000	500,000
212.06.075.6302 Utilities - Gas Heating	40,700	51,200	40,000	51,200
212.06.075.6303 Utilities - Cleaning/Waste Disposal	55,300	99,200	99,000	99,200
212.06.075.6304 Utilities - Telephone	1,600	3,800	3,000	3,800
212.06.075.6305 Utilities - Mobile Phones	500	500	500	500
212.06.075.6401 Building Maintenance	28,000	20,000	20,000	20,000
212.06.075.6404 Equipment Charges	16,600	12,300	12,300	11,200
212.06.075.6405 IT Charges	22,700	38,600	38,600	52,500
212.06.075.6501 Supplies - Books & Periodicals		500	200	500
212.06.075.6502 Supplies - Office	2,400	5,000	4,000	5,000
212.06.075.6503 Supplies - Clothing	3,200	4,900	4,900	4,900
212.06.075.6505 Supplies - Maintenance	33,400	30,000	38,000	35,000
212.06.075.6507 Supplies - Chemicals	113,200	112,200	107,000	112,200
212.06.075.6508 Supplies - Medical & Lab	11,900	12,000	12,000	12,000
212.06.075.6510 Supplies - Small Tools	1,800	2,000	2,000	2,000
212.06.075.6514 Gas, Oil & Anti-Freeze	3,400	19,700	7,000	10,000
212.06.075.6604 Furnishings & Small Equipment		1,500	1,500	1,500
212.06.075.6606 Computer Software & Hardware	17,400	15,500	15,500	17,000
212.06.075.7102 Buildings and Building Improvements	1,400			
Total Water Treatment and Production	2,343,300	2,365,000	2,300,900	2,368,900

212.076 Water Distribution				
212.06.076.5101 Full Time Labor	452,200	482,100	460,400	485,300
212.06.076.5103 Over Time Labor	24,200	42,400	42,400	43,600
212.06.076.5201 FICA	29,100	32,500	31,200	32,800
212.06.076.5202 Medicare	6,800	7,600	7,300	7,700
212.06.076.5203 IMRF	52,300	50,300	48,300	50,100
212.06.076.5206 PPO Health/Dental Plan	91,500	115,400	115,400	115,300
212.06.076.5209 Life Insurance	1,000			
212.06.076.6106 Professional Services - Medical	600	4,600	1,000	3,600
212.06.076.6107 Professional Services -Other	88,700	98,000	98,000	99,900

WATER FUND

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
212.06.076.6202 Membership Dues	400	200	300	300
212.06.076.6209 Laundry & Uniforms	3,900	1,100	1,800	1,800
212.06.076.6212 Education & Training	700	1,800	1,800	1,800
212.06.076.6216 Maintenance of Equipment	10,200	30,000	30,000	30,000
212.06.076.6223 Reimbursements	1,100	100	100	100
212.06.076.6303 Utilities - Cleaning/Waste Disposal	14,200	30,000	25,000	25,000
212.06.076.6305 Utilities - Mobile Phones	1,000	500	2,000	2,000
212.06.076.6404 Equipment Charges	310,200	243,200	243,200	222,200
212.06.076.6405 IT Charges	18,600	22,900	22,900	26,200
212.06.076.6503 Supplies - Clothing	6,000	4,500	4,500	4,500
212.06.076.6505 Supplies - Maintenance	46,500	60,000	55,000	55,000
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	2,500
212.06.076.6512 Supplies - Department	27,100	30,000	30,000	30,000
212.06.076.6513 Business Expenses	1,400	1,400	1,000	1,000
212.06.076.6606 Computer Software & Hardware			800	
212.06.076.7104 Machinery & Equipment	6,300	20,000	15,000	20,000
Total Water Distribution	1,198,200	1,282,600	1,241,400	1,262,200

212.077 Water Meters

212.06.077.5101 Full Time Labor	190,600	202,200	196,500	202,200
212.06.077.5102 Part Time Labor	19,700	26,400	26,400	
212.06.077.5103 Over Time Labor	9,500	23,900	23,900	24,600
212.06.077.5201 FICA	13,500	15,700	15,300	14,100
212.06.077.5202 Medicare	3,100	3,700	3,600	3,300
212.06.077.5203 IMRF	24,400	24,200	24,100	21,500
212.06.077.5206 PPO Health/Dental Plan	47,500	51,000	51,000	51,000
212.06.077.5209 Life Insurance	500			
212.06.077.6107 Professional Services -Other	12,900	8,000	5,000	8,000
212.06.077.6209 Laundry & Uniforms	900	500	900	900
212.06.077.6212 Education & Training		1,000	500	1,000
212.06.077.6223 Reimbursements		100	100	100
212.06.077.6301 Utilities - Electric			600	600
212.06.077.6305 Utilities - Mobile Phones	1,300	700	2,200	1,000
212.06.077.6501 Supplies - Books & Periodicals	400	300	300	300
212.06.077.6504 Supplies - Repairs	9,200	12,000	12,000	12,000
212.06.077.6510 Supplies - Small Tools	1,400	1,200	1,200	1,200
212.06.077.6512 Supplies - Department	70,600	70,000	70,000	70,000
212.06.077.6606 Computer Software & Hardware		25,000	25,000	25,000
212.06.077.7104 Machinery & Equipment	2,844,400	1,015,000	1,015,000	70,000
Total Water Meters	3,250,200	1,480,800	1,473,600	506,700

212.078 Water Capital Projects

212.06.078.5216 Change in OPEB Obligation	5,500			
212.06.078.7102 Buildings and Building Improvements	449,800	2,170,000	1,854,800	640,000
212.06.078.7103 Improvements Other Than Building	725,100	1,540,000	1,540,000	820,000
212.06.078.8101 Bond Principal	746,800	986,900	856,300	1,422,800
212.06.078.8102 Bond Interest	1,159,000	1,317,100	1,254,800	1,290,300
212.06.078.8103 Bond Administration Fee	2,200	3,000	3,000	3,000
212.06.078.8104 Amortization of Bond Discount	(24,300)			
212.06.078.8110 Bond Principal Liab Reduction	(746,800)			

WATER FUND

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
212.06.078.9201 Transfer to General Fund	1,158,600	1,316,700	1,316,700	1,272,000
Total Water Capital Projects	3,476,000	7,333,700	6,825,600	5,448,200
Total Water Fund	10,267,700	12,462,100	11,841,500	9,585,900



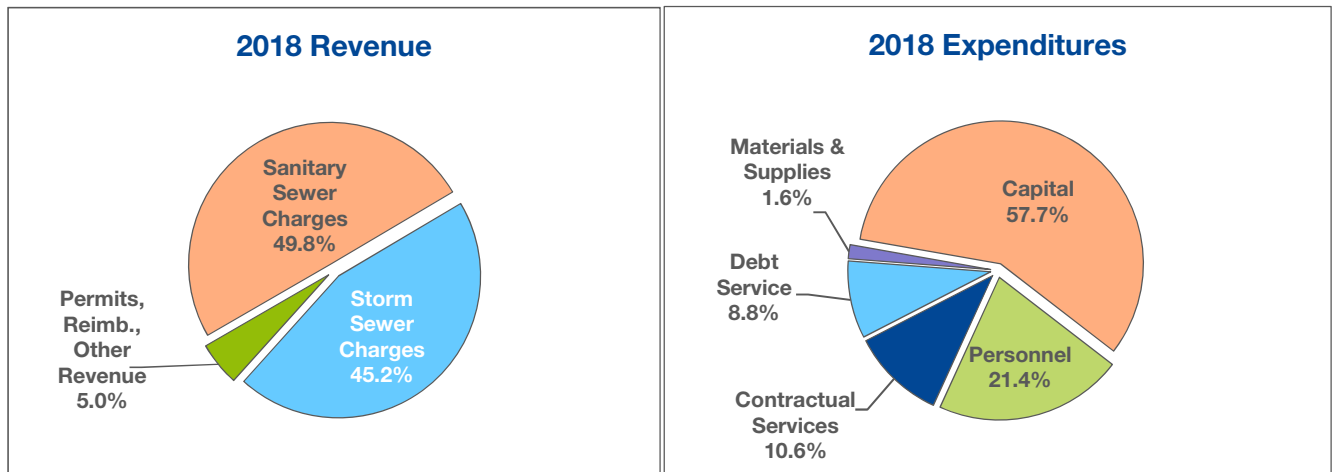
SEWER FUND

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '17 Bud. vs. '16 Est.	
					Dollar	Percent
Sanitary Sewer Charges	2,379,700	2,364,100	2,364,100	2,458,700	94,600	4.0%
Storm Sewer Charges	2,179,000	2,098,900	2,098,900	2,230,100	131,200	6.3%
Bond Proceeds	1,007,200	-	-	-	-	0.0%
Permits, Reimb., Other Revenue	109,100	246,500	97,600	247,600	150,000	153.7%
Total Revenue	5,675,000	4,709,500	4,560,600	4,936,400	375,800	8.2%
Personnel Expenditures	1,134,400	1,158,700	1,148,100	1,211,100	63,000	5.5%
Contractual Services	537,300	640,900	636,000	601,900	(34,100)	-5.4%
Materials and Supplies	78,200	89,100	89,300	89,100	(200)	-0.2%
Capital Expenditures	2,381,600	3,544,000	3,544,000	3,270,000	(274,000)	-7.7%
Debt Service	129,000	498,700	498,700	496,700	(2,000)	-0.4%
Total Expenditures	4,260,500	5,931,400	5,916,000	5,668,700	(247,300)	-4.2%
Net Increase/(Decrease)	1,414,500	(1,221,900)	(1,355,500)	(732,300)	623,200	-46.0%
Fund Balance Beg. of Year	2,401,000	3,815,500	3,815,500	2,460,000	(1,355,500)	-35.5%
Fund Balance End of Year	3,815,500	2,593,600	2,460,000	1,727,700	(732,300)	-29.8%
Fund Balance % Oper. Exp.	218.0%	137.3%	131.3%	90.8%		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

Notable Budget Variances:

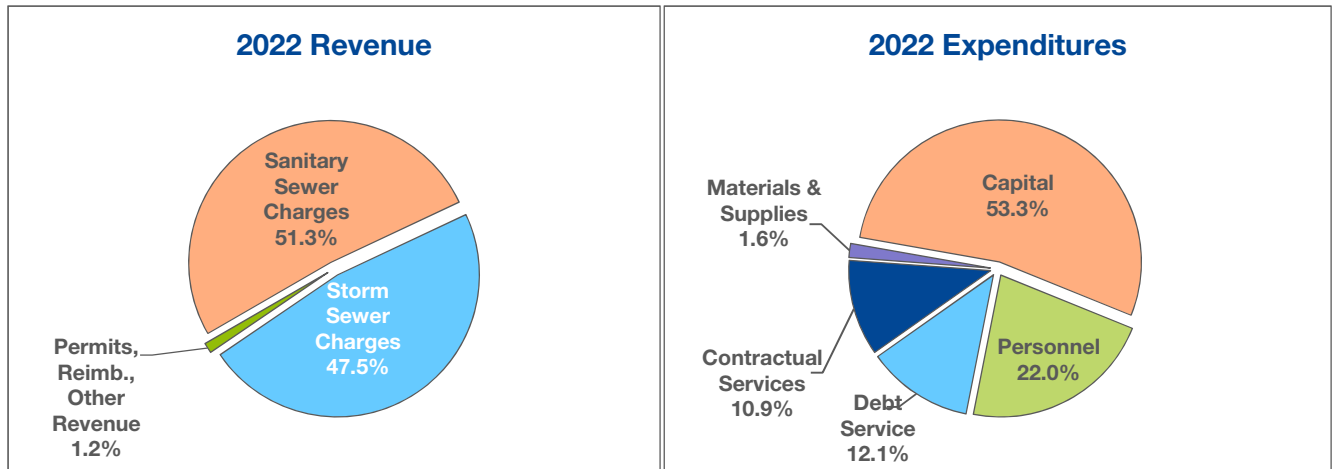
1. City Council previously approved a phase-in plan of rate adjustments in the base fee over time, to ensure long-term financial sustainability in the Sewer Fund. The plan is based on long-term rate projections developed by staff and an analysis of comparable municipal rates. The 2018 Budget for Sanitary Sewer Charges Revenue includes a fee change from \$1.25 to \$1.30 per 100 cubic feet. The 2018 Budget for Storm Sewer Charges Revenue includes a fee change from \$8.00 to \$8.50 per month per IAU (one impervious area unit (IAU) is equal to 2,765 square feet).
 2. The increase in Permits, Reimb., Other Revenue is due to availability of Surface Transportation Program (STP) funding for capital improvements.
 3. The personnel expenditure increase is related to compensation plan and/or insurance.
 4. The change in Capital Expenditures is consistent with the City's 5-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 five-year plan as part of the budget process to project current budget, projected operating revenues/expenditures, and capital improvement program decisions and assumptions on long-term Sewer Fund Balance.



	Total 2018 Budget	Total 2019 Estimate	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Average Annual Growth
Sanitary Sewer Charges	2,458,700	2,458,700	2,553,300	2,553,300	2,553,300	1.0%
Storm Sewer Charges	2,230,100	2,230,100	2,361,300	2,361,300	2,361,300	1.5%
Bond Proceeds		2,400,000				0.0%
Permits, Reimb., Other Revenue	247,600	58,400	58,400	58,400	58,400	-19.1%
Total Revenue	4,936,400	7,147,200	4,973,000	4,973,000	4,973,000	3.6%
Personnel Expenditures	1,211,100	1,235,300	1,260,000	1,285,200	1,310,900	2.0%
Contractual Services	601,900	613,900	626,200	638,700	651,500	2.0%
Materials and Supplies	89,100	90,900	92,700	94,600	96,500	2.0%
Capital Expenditures	3,270,000	5,945,000	835,000	635,000	3,180,000	93.2%
Debt Service	496,700	595,400	710,500	719,000	722,000	10.2%
Total Expenditures	5,668,700	8,480,500	3,524,400	3,372,500	5,960,900	15.9%
Net Increase/(Decrease)	(732,300)	(1,333,300)	1,448,600	1,600,500	(987,900)	
Fund Balance Beg. of Year	2,460,000	1,727,700	394,400	1,843,000	3,443,500	86.8%
Fund Balance End of Year	1,727,700	394,400	1,843,000	3,443,500	2,455,600	87.1%
Fund Balance % Oper. Exp.	90.8%	20.3%	93.1%	170.6%	119.3%	
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

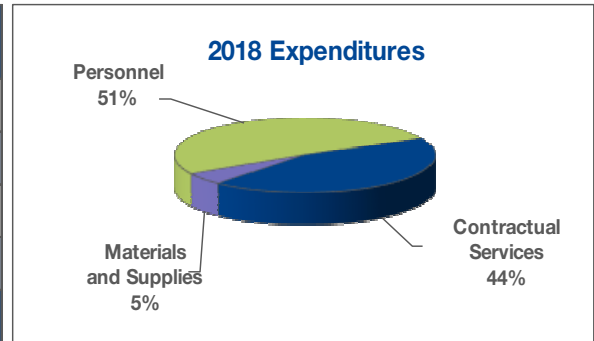


Account Code: 214.06.061, excluding Capital and Debt
Budgeted Full-time Equivalent Positions: 3.0

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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	344,800	336,200	336,300	346,000
Contractual Services	267,200	312,900	311,000	294,200
Materials and Supplies	32,300	35,300	35,100	35,300
Capital	-	-	-	-
TOTAL	644,300	684,300	682,400	675,500



2017 OBJECTIVES ACCOMPLISHED

- Televised approximately 20,000 feet of storm sewer infrastructure. ¹
- Cleaned and inspected and estimated 1,200 storm inlets. ¹
- Flushed approximately 86,000 feet of storm sewer infrastructure. ¹

2018 OBJECTIVES

- By end of fourth quarter, continue to perform comprehensive televised inspection and evaluation of the storm sewer collection system. ¹
- By end of fourth quarter, clean and inspect at least 1,000 storm inlets. ¹
- By end of fourth quarter, flush an accumulated 90,000 feet of storm sewer. ¹
- In second and fourth quarters, continue to perform ravine and bluff inspections, making repairs necessary for effective drainage. ¹

ENTERPRISE SEWER FUND

STORM SEWER CAPITAL

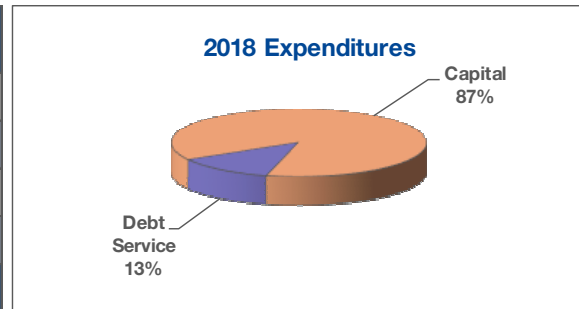


Account Code: 214.06.061, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.12

PURPOSE

The budget provides funding for City storm sewer capital improvements and related debt service payments.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Capital	1,761,600	1,991,000	1,991,000	1,890,000
Debt Service	-90,800	275,300	275,300	274,200
Transfers	-	-	-	-
TOTAL	1,670,800	2,266,300	2,266,300	2,164,200



2017 OBJECTIVES ACCOMPLISHED

- Completed storm sewer improvements on Arbor Avenue from Richfield Avenue to Midland Avenue, Sunnyside Avenue at York Lane, Sunset Road from Harvard Court to Princeton Avenue, and Temple Avenue from Waukegan Road to Bloom Street/St. Johns Avenue. ¹
- Completed the phase I storm sewer design for the STP-funded project on Clavey Road, from US 41 to Green Bay Road and substantially completed the phase I storm sewer design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road. ¹
- Completed trenchless cured-in-place rehabilitation of approximately 5,000 feet of storm sewer main. ¹

2018 OBJECTIVES

- During the first and second quarters, complete the design for storm sewer improvements for ¹:
 - Berkeley Road - Sherwood Avenue to Sunnyside Avenue
 - Grove Avenue - Ridge Road to East End
 - Richfield Avenue – Ferndale Avenue to Deerfield Road
 - Southland Avenue – Cavell Avenue to Arbor Avenue
- During the third and fourth quarters, construct storm sewer improvements for the above noted projects. ¹
- Complete the final design work on the storm sewer for the STP-funded project on Clavey Road, from US 41 to Green Bay Road. ¹
- Continue to work on design for the storm sewer for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road. ¹

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

ENTERPRISE SEWER FUND

SANITARY SEWER OPERATIONS

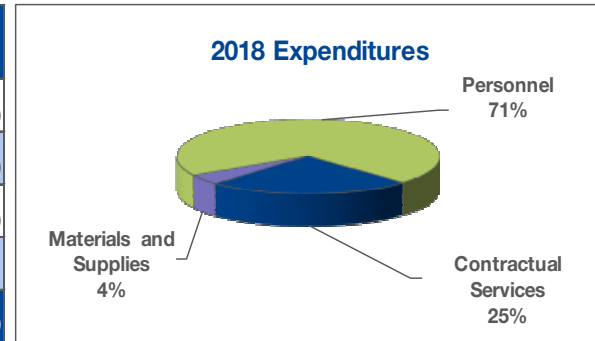


Account Code: 214.06.063, excluding Capital and Debt
Budgeted Full-time Equivalent Positions: 7.45

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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	789,500	822,500	811,800	865,100
Contractual Services	270,100	328,100	325,000	307,700
Materials and Supplies	45,900	53,800	54,200	53,800
Capital	-	-	-	-
TOTAL	1,105,500	1,204,400	1,191,000	1,226,500



2017 OBJECTIVES ACCOMPLISHED

- Televised approximately 23,300 feet of sanitary sewer. ¹
- Performed trenchless spot repairs of sanitary system. ¹
- Flushed approximately 272,500 feet of the non-ravine sanitary sewer system, pursuant to the City's established maintenance cycle. ¹
- Performed an estimated 90 dye tests to ensure cross connection compliance. ¹

2018 OBJECTIVES

- By end of fourth quarter, continue to perform comprehensive televised inspection and evaluation of the sanitary sewer system. ¹
- In the second and fourth quarters, continue to perform ravine and bluff inspections, including making necessary repairs. ¹
- In second quarter, flush the non-ravine sanitary sewer system, pursuant to the City's established three-year cleaning cycle. ¹
- Each quarter, Public Works will continue to line and repair sanitary sewers, extending longevity and functional capacity of sewers. ¹

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

ENTERPRISE SEWER FUND

SANITARY SEWER CAPITAL

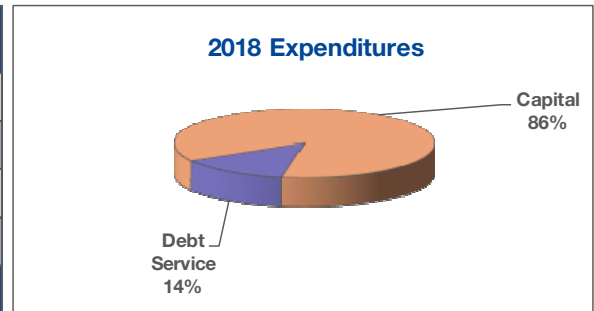


Account Code: 214.06.063, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.12

PURPOSE

The budget provides funding for City sanitary sewer capital improvements and related debt service payments.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Capital	620,000	1,553,000	1,553,000	1,380,000
Debt Service	219,800	223,400	223,400	222,500
Transfers	-	-	-	-
TOTAL	839,800	1,776,400	1,776,400	1,602,500



2017 OBJECTIVES ACCOMPLISHED

- Continue to work on the design of the sanitary sewer phase I design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road.¹
- Complete the 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.¹
- Completed design engineering and bid specifications for the Fort Sheridan Sanitary Lift Station rehabilitation project.¹
- Completed trenchless cured-in-place rehabilitation of approximately 17,700 linear feet of sanitary sewer main.¹

2018 OBJECTIVES

- In first quarter, advertise and award the Fort Sheridan Sanitary Lift Station rehabilitation project.¹
- Continue the cost sharing sewer lateral program to assist residential property owners.¹
- During the second and third quarters, perform trenchless cured-in-place rehabilitation of sanitary sewer mains.¹
- Continue to work on the design of the sanitary sewer phase I design for the STP-funded project on Green Bay Road, from Central Avenue to Clavey Road.¹

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

SEWER FUND

REVENUE DETAIL



2013 Actual	2014 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
53,800	48,300	Sewer Permits	47,400	40,000	40,000	40,000
1,831,700	2,068,100	Sanitary Sewer Charges	2,379,700	2,364,100	2,364,100	2,458,700
1,586,900	1,916,200	Storm Sewer Charges	2,179,000	2,098,900	2,098,900	2,230,100
58,500	33,600	Other Services/Reimbursements	41,800	191,200	39,200	189,200
	3,700	Interest Earnings	20,000	15,300	18,400	18,400
	101,100	Bond Proceeds	1,007,200			
3,530,800	4,171,000	Total Sewer Fund	5,675,000	4,709,500	4,560,600	4,936,400

SEWER FUND

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
214.061 Storm Drainage				
214.06.061.5101 Full Time Labor	204,800	203,300	203,300	210,800
214.06.061.5103 Over Time Labor	8,600	40,000	40,000	41,100
214.06.061.5201 FICA	12,900	15,100	15,100	15,600
214.06.061.5202 Medicare	3,000	3,500	3,500	3,700
214.06.061.5203 IMRF	23,700	23,400	23,400	23,900
214.06.061.5206 PPO Health/Dental Plan	47,600	51,000	51,000	51,000
214.06.061.5209 Life Insurance	400			
214.06.061.5215 Compensated Absences	3,700			
214.06.061.5216 Change in OPEB Obligation	3,500			
214.06.061.5218 Change in IMRF NPL	36,500			
214.06.061.6103 Professional Services - Engineering	1,000	1,000	1,000	1,000
214.06.061.6107 Professional Services -Other	30,800	25,000	25,000	25,500
214.06.061.6209 Laundry & Uniforms	1,300	800	900	900
214.06.061.6212 Education & Training	2,000	1,800	1,800	1,800
214.06.061.6216 Maintenance of Equipment	1,800	2,500	2,500	2,500
214.06.061.6223 Reimbursements		100	100	100
214.06.061.6303 Utilities - Cleaning/Waste Disposal	10,700	20,500	18,500	18,500
214.06.061.6404 Equipment Charges	200,900	238,300	238,300	217,700
214.06.061.6405 IT Charges	18,600	22,900	22,900	26,200
214.06.061.6505 Supplies - Maintenance	27,900	30,500	30,300	30,500
214.06.061.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
214.06.061.6511 Supplies - Traffic Control	1,500	1,500	1,500	1,500
214.06.061.6512 Supplies - Department	700	1,000	1,000	1,000
214.06.061.6606 Computer Software & Hardware	800	800	800	800
214.06.061.7103 Improvements Other Than Building	1,761,600	1,991,000	1,991,000	1,890,000
214.06.061.8101 Bond Principal	191,000	200,000	200,000	204,600
214.06.061.8102 Bond Interest	79,800	75,300	75,300	69,500
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	(346,100)			
Total Storm Drainage	2,315,100	2,950,600	2,948,700	2,839,700

214.063 Sanitary Sewer				
214.06.063.5101 Full Time Labor	525,200	548,500	539,400	552,000
214.06.063.5102 Part Time Labor				32,200
214.06.063.5103 Over Time Labor	26,500	45,000	45,000	46,200
214.06.063.5201 FICA	33,600	36,800	36,200	39,100
214.06.063.5202 Medicare	7,900	8,700	8,500	9,100
214.06.063.5203 IMRF	61,200	57,000	56,100	59,800
214.06.063.5206 PPO Health/Dental Plan	134,000	126,700	126,700	126,700
214.06.063.5209 Life Insurance	1,200			
214.06.063.6107 Professional Services -Other	28,700	30,000	30,000	30,500
214.06.063.6201 Professional Development	200	200	200	200
214.06.063.6209 Laundry & Uniforms	4,100	2,000	2,300	2,300
214.06.063.6212 Education & Training	100	2,000	2,000	2,000
214.06.063.6215 Repairs	7,200	10,000	8,500	9,200
214.06.063.6216 Maintenance of Equipment	3,400	5,500	5,600	5,500
214.06.063.6223 Reimbursements		100	100	100
214.06.063.6301 Utilities - Electric		4,000	4,000	4,000

SEWER FUND

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
214.06.063.6302 Utilities - Gas Heating	900	1,200	1,200	1,200
214.06.063.6303 Utilities - Cleaning/Waste Disposal	10,700	17,000	15,000	15,000
214.06.063.6305 Utilities - Mobile Phones	1,600	2,500	2,500	2,500
214.06.063.6404 Equipment Charges	200,900	238,300	238,300	217,700
214.06.063.6405 IT Charges	12,400	15,300	15,300	17,500
214.06.063.6503 Supplies - Clothing	5,400	4,000	4,000	4,000
214.06.063.6505 Supplies - Maintenance	35,200	44,000	44,000	44,000
214.06.063.6507 Supplies - Chemicals	1,500	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	1,000	1,000	1,000	1,000
214.06.063.6512 Supplies - Department	1,000	1,500	1,500	1,500
214.06.063.6606 Computer Software & Hardware	800	800	1,200	800
214.06.063.7103 Improvements Other Than Building	620,000	1,503,000	1,503,000	850,000
214.06.063.7104 Machinery & Equipment	-	50,000	50,000	530,000
214.06.063.8101 Bond Principal	155,100	162,400	162,400	166,200
214.06.063.8102 Bond Interest	64,700	61,000	61,000	56,300
Total Sanitary Sewer	1,945,300	2,980,800	2,967,400	2,829,000
Total Sewer Fund	4,260,500	5,931,400	5,916,000	5,668,700



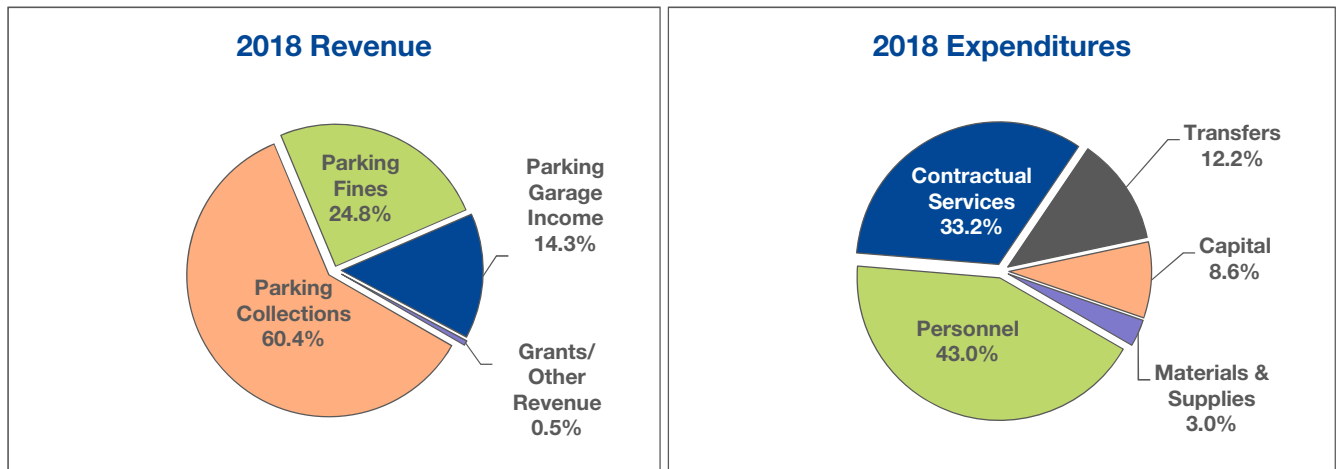
PARKING FUND

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Parking Collections	465,200	464,100	421,700	477,900	56,200	13.3%
Parking Fines	206,600	192,000	172,000	196,500	24,500	14.2%
Parking Garage Income	115,700	108,200	113,100	113,100		0.0%
Grants/Other Revenue	83,600	6,300	4,300	4,300		0.0%
Total Revenue	871,100	770,600	711,000	791,800	80,800	11.4%
Personnel Expenditures	325,400	359,200	329,400	348,800	19,400	5.9%
Contractual Services	249,300	310,700	246,600	269,300	22,700	9.2%
Materials and Supplies	20,100	22,400	22,400	24,700	2,300	10.3%
Capital Expenditures	582,900	134,500	85,000	70,000	(15,000)	-17.6%
Transfers	99,000	99,000	99,000	99,000		0.0%
Total Expenditures	1,276,700	925,800	782,400	811,700	29,300	3.7%
Net Increase/(Decrease)	(405,600)	(155,200)	(71,400)	(19,900)	51,500	-72.1%
Fund Balance Beg. of Year	1,091,000	685,400	685,400	614,000	(71,400)	-10.4%
Fund Balance End of Year	685,400	530,300	614,000	594,100	(19,900)	-3.2%
Fund Balance % Oper. Exp.	115.2%	76.6%	102.6%	92.4%		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

Notable Budget Variances:

1. The 2018 Budget includes fee and fine adjustments to ensure fund sustainability and were based on an analysis of comparable municipal rates. Parking Permit Fee adjustments for 2018 include annual permit \$216 to \$260, quarterly permit \$60 to \$72 and monthly permit \$25 to \$30. Parking Fine adjustments include permit violation citation \$25 to \$40 and no parking zone citation \$25 to \$40.
2. Personnel Expenditures increase related to compensation plan and insurance.
3. Capital Expenditures decrease consistent with the City's 5-Year Capital Improvement Program.

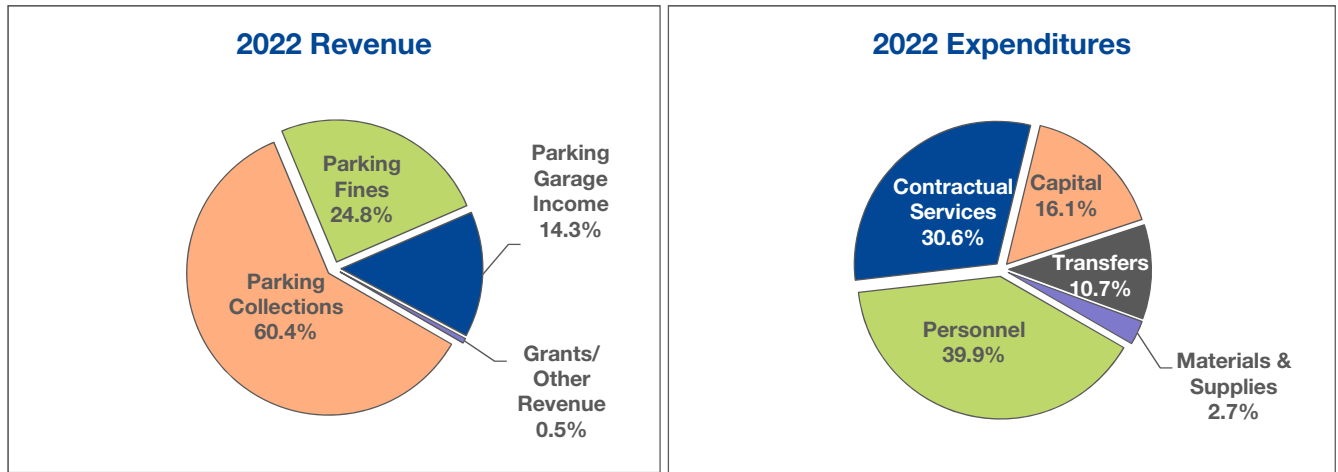
See Glossary of Terms and Funds in the Appendix.

PARKING FUND

5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a five-year plan as part of the budget process to project current budget, projected operating revenues/expenditures, and capital improvement program decisions and assumptions on long-term Parking Fund Balance.



	Total 2018 Budget	Total 2019 Estimate	Total 2020 Estimate	Total 2021 Estimate	Total 2022 Estimate	Average Annual Growth
Parking Collections	477,900	477,900	477,900	477,900	477,900	0.0%
Parking Fines	196,500	196,500	196,500	196,500	196,500	0.0%
Parking Garage Income	113,100	113,100	113,100	113,100	113,100	0.0%
Grants/Other Revenue	4,300	4,300	4,300	4,300	4,300	0.0%
Total Revenue	791,800	791,800	791,800	791,800	791,800	0.0%
Personnel Expenditures	348,800	355,800	362,900	370,200	377,600	2.0%
Contractual Services	269,300	278,600	281,400	284,200	287,000	1.0%
Materials and Supplies	24,700	24,900	25,100	25,400	25,700	1.0%
Capital Expenditures	70,000	90,000	50,000	150,000	164,000	48.4%
Transfers	99,000	99,000	99,000	99,000	99,000	0.0%
Total Expenditures	811,700	848,300	818,400	928,800	953,300	4.3%
Net Increase/(Decrease)	(19,900)	(56,500)	(26,600)	(137,000)	(161,500)	
Fund Balance Beg. of Year	614,000	594,100	537,600	511,000	374,000	-11.1%
Fund Balance End of Year	594,100	537,600	511,000	374,000	212,500	-21.1%
Fund Balance % Oper. Exp.	92.4%	81.5%	76.3%	55.0%	30.8%	
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



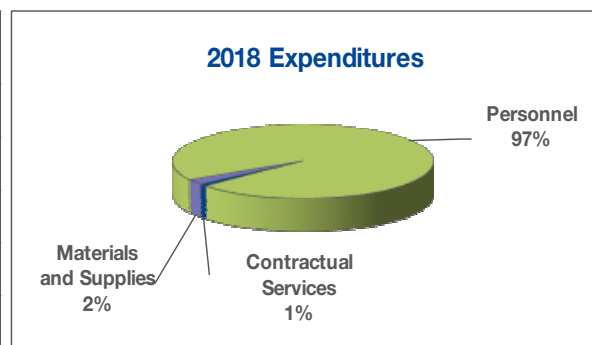
Account Code: 211.06.072

Budgeted Full-time Equivalent Positions: 3.0

PURPOSE

Three full-time and three part-time Community Service Officer Parking Enforcement Specialist positions are assigned to the Department's Traffic/Community Service Section. Parking Enforcement staff work to insure proper enforcement of the City Code in order to maintain an ample supply of parking within the City's Business Districts. The unit works with the Transportation Commission and Traffic Management Committee to implement recommendations that have been approved by City Council. 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/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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	312,700	346,300	316,600	335,600
Contractual Services	2,100	4,900	4,900	3,500
Materials and Supplies	5,200	5,400	5,400	7,700
Capital	-	49,500	-	-
TOTAL	319,900	406,000	326,800	346,700



2017 OBJECTIVES ACCOMPLISHED

- The parking enforcement staff identified the need to replace the Department's hand held parking computers which are utilized by enforcement personnel. Research was conducted to identify new models that have the ability to integrate cameras for capturing photographic evidence of violations for use in hearings of contested violations. A replacement system was obtained and implemented, after staff received training in the operation of the new system. ^F
- A parking enforcement vehicle was replaced when it exceeded its useful life. The vehicle was replaced with an all-wheel drive Ford Explorer. The vehicle fulfills the year-round operational needs of the personnel that utilize the vehicle for parking enforcement, traffic direction, vehicle immobilization and transportation of equipment and personnel. ^F
- The Parking enforcement staff completed educational and enforcement activities with employees and owners of businesses in the Central Business District to gain compliance with parking regulations. ^P

2018 OBJECTIVES

- Continue to work 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. ^P
- Consult with the City Manager's Office and Public Works to explore options for modernizing parking regulations in the business district, including review of parking permits, pay stations and parking meters by the end of the second quarter. ^F
- Continue educational and enforcement efforts quarterly with Central Business District employees and owners in order to gain increased compliance with the City's "customer-only" parking regulations. ^P

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

ENTERPRISE PARKING FUND

PARKING MAINTENANCE



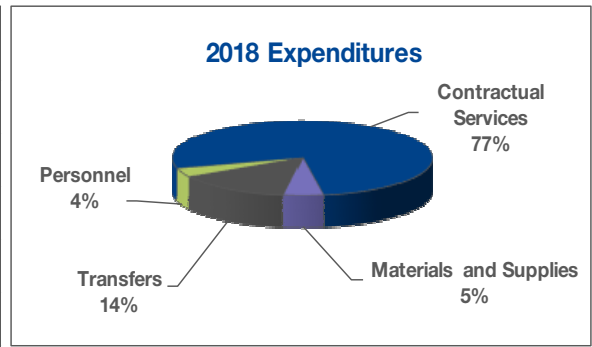
Account Code: 211.06.073

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.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	12,800	12,900	12,900	13,200
Contractual Services	247,200	305,900	241,700	265,800
Materials and Supplies	14,900	17,000	17,000	17,000
Transfers	49,500	49,500	49,500	49,500
TOTAL	324,400	385,300	321,100	345,500



2017 OBJECTIVES ACCOMPLISHED

- Continued annual preventative maintenance and upgrading of surface lots and parking decks, including electrical and lighting, plumbing, HVAC, carpentry, and painting. ¹
- Painting of the front facade. ¹
- Replaced HVAC systems for the police substation and records room. ¹
- Installation of a new parking gate system. ¹
- Installation of a new parking meter housings. ¹

2018 OBJECTIVES

- Continue to meet the maintenance needs of City parking facilities. ¹
- Evaluation of the exhaust system. ^{1, P}
- Repair of the St. Johns parking deck stair well ceiling. ¹

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

ENTERPRISE PARKING FUND

PARKING CONSTRUCTION

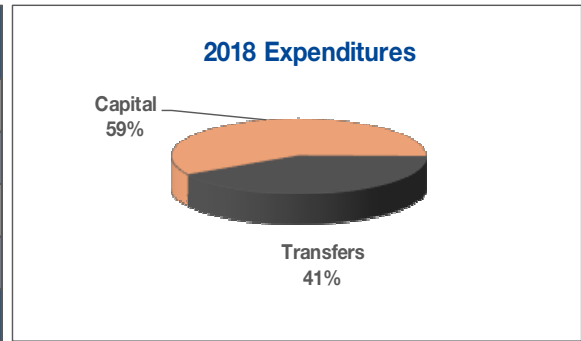


Account Code: 211.06.074
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The account provides funds for parking-related capital improvements.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Capital	582,900	85,000	85,000	70,000
Debt	-	-	-	-
Transfers	49,500	49,500	49,500	49,500
TOTAL	632,400	134,500	134,500	119,500



2017 OBJECTIVES ACCOMPLISHED

- Complete striping of City parking lots. ¹
- Complete rehabilitation of The Art Center Parking Lot. ¹

2018 OBJECTIVES

- Continue to monitor and maintain the striping and pavement markings of City parking lots. ¹

PARKING FUND

REVENUE DETAIL



2013 Actual	2014 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
222,300	211,400	Parking Fines	206,600	192,000	172,000	196,500
443,900	492,300	Parking Collections	465,200	464,100	421,700	477,900
91,600	108,800	Parking Garage Income	115,700	108,200	113,100	113,100
24,600	3,100	Grants/Other Reimbursements	8,400			
		Transfer from Env. Sus. Fund	68,000			
200	3,200	Interest Earnings	7,200	6,300	4,300	4,300
782,500	818,700	Total Parking Fund	871,100	770,600	711,000	791,800

PARKING FUND

EXPENDITURE DETAIL

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
211.072 Parking Enforcement				
211.06.072.5101 Full Time Labor	115,800	134,100	122,200	125,900
211.06.072.5102 Part Time Labor	131,000	142,900	128,300	142,000
211.06.072.5103 Over Time Labor	1,100	1,000	1,000	1,000
211.06.072.5201 FICA	15,700	17,200	15,600	16,700
211.06.072.5202 Medicare	3,700	4,000	3,600	3,900
211.06.072.5203 IMRF	13,400	13,000	11,800	12,000
211.06.072.5206 PPO Health/Dental Plan	31,800	34,000	34,000	34,000
211.06.072.5209 Life Insurance	200			
211.06.072.6107 Professional Services -Other		400	400	
211.06.072.6205 Photo & Printing	1,700	4,100	4,100	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	4,900	4,900	7,200
211.06.072.7104 Machinery & Equipment		49,500		
Total Parking Enforcement	319,900	406,000	326,800	346,700
211.073 Parking Administration				
211.06.073.5101 Full Time Labor	8,900	9,200	9,100	9,400
211.06.073.5103 Over Time Labor	400	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	900
211.06.073.5206 PPO Health/Dental Plan	1,700	1,900	1,900	1,900
211.06.073.6107 Professional Services -Other	35,800	60,000	20,000	41,000
211.06.073.6203 Postage	-	500	500	500
211.06.073.6207 Rent	70,200	68,100	76,400	72,000
211.06.073.6301 Utilities - Electric	84,700	110,000	88,800	90,600
211.06.073.6304 Utilities - Telephone	700	1,700	1,000	1,700
211.06.073.6401 Building Maintenance	55,800	65,600	55,000	60,000
211.06.073.6512 Supplies - Department	14,900	17,000	17,000	17,000
211.06.073.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Administration	324,400	385,300	321,100	345,500
211.074 Parking Construction and Improvements				
211.06.074.7103 Improvements Other Than Building	582,900	85,000	85,000	70,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Construction and Improvements	632,400	134,500	134,500	119,500
Total Parking Fund	1,276,700	925,800	782,400	811,700

INTERNAL SERVICE FUNDS



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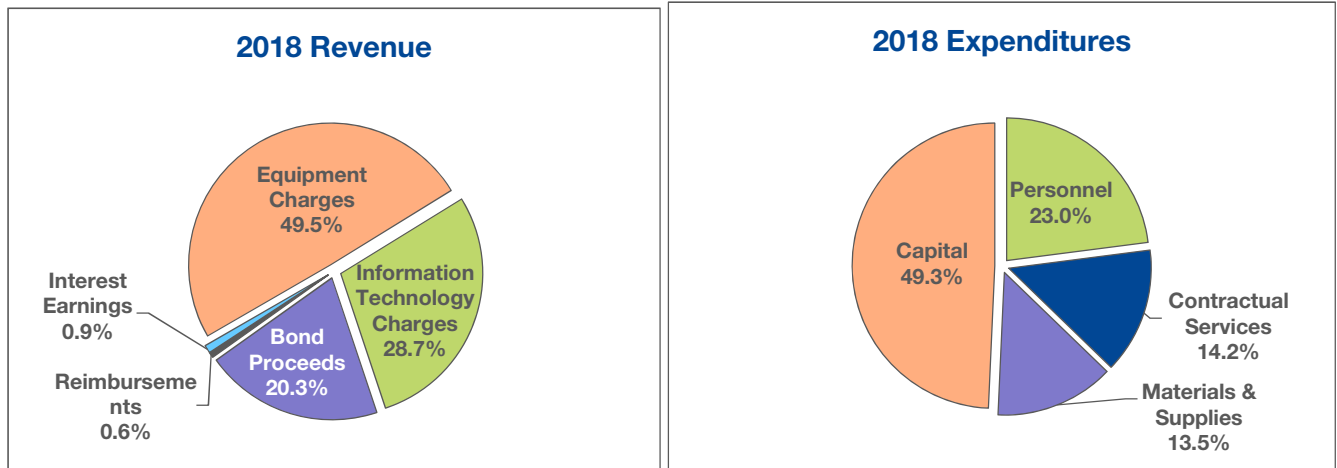
EQUIPMENT MAINTENANCE & REPLACEMENT FUND

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 to accumulate reserves to finance the scheduled replacement of vehicles, equipment and computers.



	Total 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Equipment Charges	2,370,200	2,548,600	2,548,600	2,442,500	(106,100)	-4.2%
Information Technology Charges	1,055,400	1,250,600	1,250,600	1,414,600	164,000	13.1%
Bond Proceeds				1,000,000	1,000,000	0.0%
Reimbursements	28,100	30,000	30,000	30,000		0.0%
Interest Earnings	36,000	41,500	44,200	44,200		0.0%
Total Revenue	3,489,800	3,870,700	3,873,400	4,931,300	1,057,900	27.3%
Personnel Expenditures	1,318,600	1,268,400	1,262,400	1,306,600	44,200	3.5%
Contractual Services	766,300	873,600	840,600	809,800	(30,800)	-3.7%
Materials and Supplies	497,100	759,500	684,300	766,500	82,200	12.0%
Capital Expenditures	987,600	1,109,600	1,075,200	2,802,200	1,727,000	160.6%
Total Expenditures	3,569,600	4,011,100	3,862,500	5,685,100	1,822,600	47.2%
Net Increase/(Decrease)	(79,800)	(140,400)	10,900	(753,800)	(764,700)	
Fund Balance Beg. of Year	3,498,100	3,418,300	3,418,300	3,429,200	10,900	0.3%
Fund Balance End of Year	3,418,300	3,277,900	3,429,200	2,675,400	(753,800)	-22.0%
Fund Balance % Oper. Exp.	132.4%	113.0%	123.0%	92.8%		
Fund Balance % Target	50.0%	50.0%	50.0%	50.0%		

Notable Budget Variances:

1. The issuance of bond proceeds and increase in capital expenditures is consistent with the City's 5-Year Capital Improvement Program. The capital increase is significantly due to installation of a \$2 million fiber optic infrastructure network for City building communication. The fiber network is funded partially by bond proceeds and partially by fund balance drawdown.
2. Personnel Expenditures increase related to compensation plan and insurance.

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

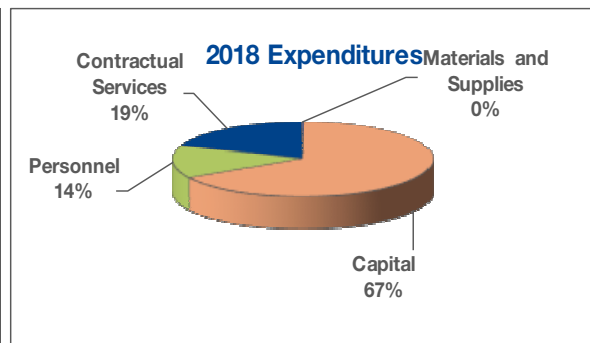
Budgeted Full-time Equivalent Positions: 3.3

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.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	507,100	477,800	473,900	486,000
Contractual Services	564,000	738,900	706,900	666,800
Materials and Supplies	3,900	7,900	7,700	7,900
Capital	185,100	312,300	277,900	2,306,900
TOTAL	1,260,100	1,536,900	1,466,400	3,467,600



2017 OBJECTIVES ACCOMPLISHED

- 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. ^F
- Continued implementation of electronic content management for Community Development. ^F
- Developed a plan for a fiber optic infrastructure network for City building communications and issued a related request for proposals for detailed engineering services, in advance of 2018 budgeted construction. ^F
- Led City-wide enterprise resource planning (ERP) system user groups, quarterly training programs and project prioritization, to ensure software optimization, effectiveness and efficiency, consistent with City objectives. ^F
- Upgraded SQL Server systems, supporting the City’s ERP system and payment processing. ^F
- Replaced Host Servers for City Virtual environment. ^F
- Supported the City’s objectives for department projects, user support and hardware replacement. ^F

2018 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. ^F
- Continue to support electronic content management (ECM) implementation across departments with primary focus on Public Works. ^F
- Manage construction efforts for a fiber optic infrastructure network for City building communications. ^F
- Conduct ERP needs assessment and RFP for ERP software selection for implementation in 2019. ^F
- Continue to lead City-wide ERP system user groups, quarterly training programs and project prioritization, to ensure software optimization, effectiveness and efficiency, consistent with City objectives. ^F
- Continue to support the City’s objectives for department projects, user support and computer hardware replacement, installing 41 new systems, replacing virtual server host and enterprise storage system. ^F
- Support City Departments in their following computer systems objectives:
 - Public Safety – Arbitrator backup system. ^P
 - Public Works – Implementation of ECM. ^F
 - Community Development – Online submission of selected permits. ^F
 - Finance and City Manager’s Office – Parking permit mobile payment. ^F

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

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT POLICE



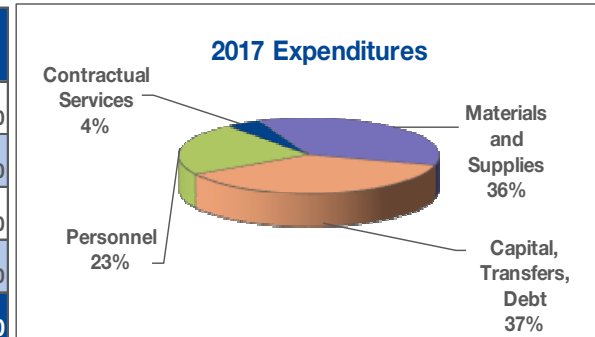
Account Code: 222.03.087-88

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.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	112,200	115,300	115,300	117,800
Contractual Services	20,800	23,500	23,300	23,400
Materials and Supplies	111,500	186,000	186,000	186,500
Capital, Transfers, Debt	126,500	155,500	155,500	195,300
TOTAL	371,000	480,200	480,100	523,000



2017 OBJECTIVES ACCOMPLISHED

- Four Ford Escapes were purchased and were introduced to the Police Department's fleet. Two Ford Explorers that are pursuit rated and equipped with intelligent AWD technology for operation in emergency weather events with adequate cargo room for rapid deployment equipment was also acquired. These vehicles will serve in multiple applications including front line patrol supervision, transporting additional rapid response emergency equipment, and personnel transport during critical events. ^F
- Staff researched auctions and trade-in values for surplus, out-of-service vehicles. Recommendations were made and approved to trade-in surplus vehicles to assist in off-setting costs related to outfitting and custom mounting of emergency equipment. ^F
- Preventive maintenance schedules were reviewed and modified to increase efficiency and safety. ^F
- Monitored fuel consumption and fuel cost trends to maximize efficiencies in the police fleet. The continued bulk purchasing of tires, oil and anti-freeze has also increased efficiencies. ^F
- Staff has monitored the evolution of hybrid technologies and changes in manufactured pursuit rated vehicles. The use of hybrid technology continues to be a priority where operationally practical. It was determined that hybrid technology is best suited for non-emergency response fleet vehicles. ^F

2018 OBJECTIVES

- Continue quarterly reviews of preventative maintenance schedules to maximize fleet efficiency, vehicle safety, extend service life and maintain future resale value. ^F
- Procure/outfit three replacement pursuit rated fleet vehicles for Patrol Units by end of third quarter. ^F
- Procure and outfit one fuel efficient administration vehicle by end of third quarter. ^F
- Procure and outfit one fuel efficient utility truck for public mechanics use by end of second quarter. ^F
- Conduct quarterly inventories to identify surplus equipment and vehicles for auction, maximizing return in value. ^F
- Participate in a fleet exposition to network with industry providers and research efficient and safe police fleet alternatives by end of third quarter. ^F
- Monitor and adjust as needed the newly acquired and installed automated in-car video equipment to ensure proper functionality and desired outcome. ^F
- Install in car printers that will be utilized in electronic ticketing and accident reporting by end of year. ^F

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

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT FIRE



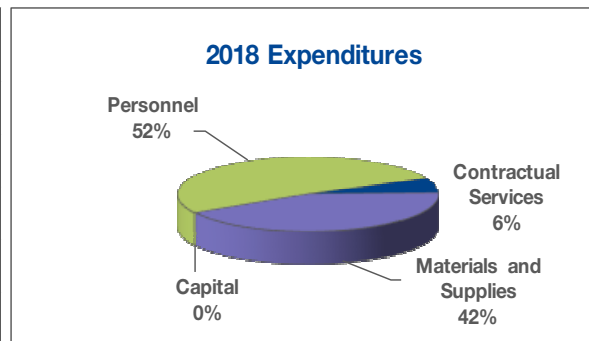
Account Code: 222.04.089-90

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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	120,700	123,900	122,900	126,100
Contractual Services	15,200	15,200	15,100	15,300
Materials and Supplies	69,900	97,300	97,300	103,300
Capital	43,800	245,000	245,000	0
TOTAL	249,700	481,400	480,200	244,700



2017 OBJECTIVES ACCOMPLISHED

- Fire Mechanic successfully completed the Illinois Fire Mechanics conference classes. ^F
- Purchased a 2018 Horton ambulance and put into service at the Ravinia station. The current 2003 model was taken out of service consistent with the City's replacement schedule. ^F
- Fire Mechanic Mike Walusiak completed an EVT (emergency vehicle technician) certification for Horton ambulance vehicle maintenance and liquid suspensions. ^F
- The 1929 American LaFrance antique was mechanically and cosmetically restored. This original Highland Park engine serves as a source of pride and is a true piece of departmental history. It made its first re-appearance in the City's Fourth of July parade. A committee made up of retired and current firefighters spent 22 months on the restoration project. ^F
- Provided maintenance and repair of the of MABAS divisions vehicles, pursuant to an intergovernmental agreement.

2018 OBJECTIVES

- Form committee by the end of the first quarter, to explore shared services or purchase of aerial ladder truck due to be replaced in 2019. ^F
- Outfit the dive vehicle and boat with a back-up camera for safety, by the end of the second quarter. ^F
- Replace the current stretcher on the reserve ambulance with a Stryker Power Pro model, by the end of the second quarter to improve paramedic back injuries. ^P
- Fire Mechanic to attend annual conference to keep updated on certifications in the fourth quarter. ^F

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

PUBLIC WORKS



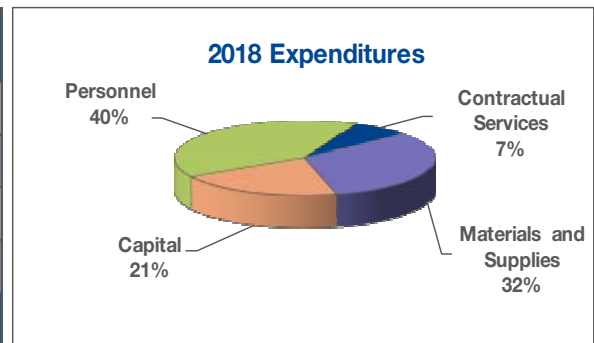
Account Code: 222.06.083-084

Budgeted Full-time Equivalent Positions: 5.6

PURPOSE

The budget provides funds for the maintenance and repair of all City resources, such as the Rolling Fleet and other related equipment, excluding Police and Fire. Vehicles and equipment cost are supported by the Equipment Replacement Fund (ERF), 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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	578,600	551,500	550,300	576,600
Contractual Services	166,200	95,900	95,300	104,300
Materials and Supplies	311,700	468,400	393,400	468,900
Capital	632,200	396,800	396,800	300,000
TOTAL	1,688,800	1,512,600	1,435,800	1,449,800



2017 OBJECTIVES ACCOMPLISHED

- Working jointly with other Public Works Sections, the Equipment Section researched and compiled equipment and vehicle specifications for new acquisitions for the CIP Program which includes a multi-purpose Water Distribution Valve Operating Truck. This versatile truck will aid the Water Section in performing year round repair and maintenance of the water distribution system. ^I
- Researched and compiled equipment specifications for the CIP acquisition of the new combined Senior and Youth Connector. This new unit takes the place of two vehicles and offers full ADA compliance and enhanced safety features. ^I
- 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. ^I
- Continued to fuel vehicles and equipment with ultra-low sulfur bio-diesel fuel as part of an ongoing effort to reduce emissions. ^P

2018 OBJECTIVES

- Public Works will continue to review the needs of the existing fleet, in conjunction 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. ^F
- Public Works will replace two aging hybrid sedans with similar environmentally friendly vehicles. ^F
- Reorganize and renovate the mezzanine storage area allowing the Equipment Section to remove obsolete equipment and parts and replace with parts for the current City fleet to streamline operations. ^F
- Equipment Section will continue to research and review alternative fuels and green technologies as part of an ongoing effort to reduce emissions. ^P

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



2013 Actual	2014 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
46,600	40,100	Reimbursements	28,100	30,000	30,000	30,000
600	6,300	Interest Earnings	22,300	16,500	19,200	19,200
(37,800)	(14,700)	Sale of Assets	13,700	25,000	25,000	25,000
2,573,700	2,573,700	Equipment Charges	2,370,200	2,548,600	2,548,600	2,442,500
934,400	934,400	Information Technology Charges	1,055,400	1,250,600	1,250,600	1,414,600
		Bond Proceeds				1,000,000
3,517,400	3,539,700	TOTAL EQUIPMENT FUND	3,489,800	3,870,700	3,873,400	4,931,300

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

EXPENDITURE DETAIL

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
222.085 Technology Equipment Maintenance				
222.02.085.5101 Full Time Labor	351,300	359,600	358,000	369,100
222.02.085.5201 FICA	20,400	22,300	21,600	22,100
222.02.085.5202 Medicare	4,900	5,200	5,200	5,400
222.02.085.5203 IMRF	37,500	34,500	33,000	33,400
222.02.085.5206 PPO Health/Dental Plan	52,000	56,100	56,100	56,100
222.02.085.5209 Life Insurance	800			
222.02.085.5215 Compensated Absences	2,000			
222.02.085.5218 Change in IMRF NPL	38,100			
222.02.085.6107 Professional Services -Other	204,600	361,600	346,400	295,100
222.02.085.6201 Professional Development	1,900	2,400	2,400	2,400
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	6,000	7,500	4,500	7,500
222.02.085.6216 Maintenance of Equipment	351,200	366,900	353,100	361,300
222.02.085.6510 Supplies - Small Tools	1,400	1,500	1,500	1,500
222.02.085.6512 Supplies - Department	700	800	800	800
222.02.085.6606 Computer Software & Hardware	1,900	5,600	5,400	5,600
222.02.091.7106 IT Software & Equipment	185,100	312,300	277,900	2,306,900
Total Technology Equipment Maintenance	1,260,100	1,536,900	1,466,400	3,467,600

222.087 Police Equipment Maintenance

222.03.087.5101 Full Time Labor	79,200	80,300	80,400	82,500
222.03.087.5103 Over Time Labor	2,100	3,500	3,500	3,600
222.03.087.5201 FICA	4,800	5,200	5,200	5,300
222.03.087.5202 Medicare	1,100	1,200	1,200	1,200
222.03.087.5203 IMRF	9,000	8,000	8,100	8,200
222.03.087.5206 PPO Health/Dental Plan	15,800	17,000	17,000	17,000
222.03.087.5209 Life Insurance	200			
222.03.087.6107 Professional Services -Other				400
222.03.087.6212 Education & Training	400	1,000	800	500
222.03.087.6215 Repairs	18,500	20,000	20,000	20,000
222.03.087.6303 Utilities - Cleaning/Waste Disposal	1,900	2,500	2,500	2,500
222.03.087.6503 Supplies - Clothing	200	300	300	300
222.03.087.6510 Supplies - Small Tools	800	1,600	1,600	1,600
222.03.087.6512 Supplies - Department	36,100	32,500	32,500	33,000
222.03.087.6514 Gas, Oil & Anti-Freeze	74,300	151,600	151,600	151,600
222.03.088.7104 Machinery & Equipment	126,500	155,500	155,500	195,300
Total Police Equipment Maintenance	371,000	480,200	480,100	523,000

222.089 Fire Equipment Maintenance

222.04.089.5101 Full Time Labor	88,200	90,400	89,600	92,400
222.04.089.5103 Over Time Labor	200	700	700	700
222.04.089.5201 FICA	5,300	5,700	5,600	5,800
222.04.089.5202 Medicare	1,200	1,300	1,300	1,400
222.04.089.5203 IMRF	9,800	8,800	8,700	8,800
222.04.089.5206 PPO Health/Dental Plan	15,800	17,000	17,000	17,000
222.04.089.5209 Life Insurance	200			
222.04.089.6107 Professional Services -Other	400	600	500	600
222.04.089.6212 Education & Training	100	400	400	400
222.04.089.6215 Repairs	10,000	10,000	10,000	10,000

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

EXPENDITURE DETAIL

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
222.04.089.6216 Maintenance of Equipment	4,700	4,300	4,200	4,300
222.04.089.6501 Supplies - Books & Periodicals		100	100	100
222.04.089.6503 Supplies - Clothing	700	200	100	200
222.04.089.6504 Supplies - Repairs	4,000			
222.04.089.6510 Supplies - Small Tools		100	100	100
222.04.089.6512 Supplies - Department	34,200	39,000	39,000	45,000
222.04.089.6514 Gas, Oil & Anti-Freeze	31,000	57,900	57,900	57,900
222.04.090.7104 Machinery & Equipment	43,800	245,000	245,000	
Total Fire Equipment Maintenance	249,700	481,400	480,200	244,700

222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	384,900	379,100	378,100	400,800
222.06.083.5103 Over Time Labor	9,600	10,000	10,000	10,300
222.06.083.5201 FICA	24,200	24,100	24,100	25,500
222.06.083.5202 Medicare	5,700	5,600	5,600	6,000
222.06.083.5203 IMRF	43,700	37,400	37,300	39,000
222.06.083.5206 PPO Health/Dental Plan	101,400	95,200	95,200	95,200
222.06.083.5209 Life Insurance	1,000			
222.06.083.5215 Compensated Absences	8,100			
222.06.083.6107 Professional Services -Other	900	1,600	1,000	1,600
222.06.083.6202 Membership Dues	200	500	500	500
222.06.083.6209 Laundry & Uniforms	7,800	4,200	4,200	4,200
222.06.083.6212 Education & Training	800	1,000	1,000	1,000
222.06.083.6215 Repairs	50,200	56,000	56,000	56,000
222.06.083.6216 Maintenance of Equipment	4,900	5,000	5,000	5,000
222.06.083.6303 Utilities - Cleaning/Waste Disposal		300	300	300
222.06.083.6304 Utilities - Telephone	800	800	800	800
222.06.083.6404 Equipment Charges	74,700			
222.06.083.6405 IT Charges	25,900	26,600	26,600	35,000
222.06.083.6502 Supplies - Office	800	800	800	800
222.06.083.6503 Supplies - Clothing	2,200	2,200	2,200	2,200
222.06.083.6504 Supplies - Repairs	153,600	175,000	175,000	175,000
222.06.083.6510 Supplies - Small Tools	5,700	5,800	5,800	5,800
222.06.083.6512 Supplies - Department	500	500	500	500
222.06.083.6514 Gas, Oil & Anti-Freeze	141,500	275,000	200,000	275,000
222.06.083.6606 Computer Software & Hardware	7,400	9,100	9,100	9,600
222.06.084.7104 Machinery & Equipment	632,200	396,800	396,800	300,000
Total Public Works Fleet Maintenance	1,688,800	1,512,600	1,435,800	1,449,800

Total Equipment Maintenance & Replacement Fund	3,569,600	4,011,100	3,862,500	5,685,100
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INSURANCE FUND

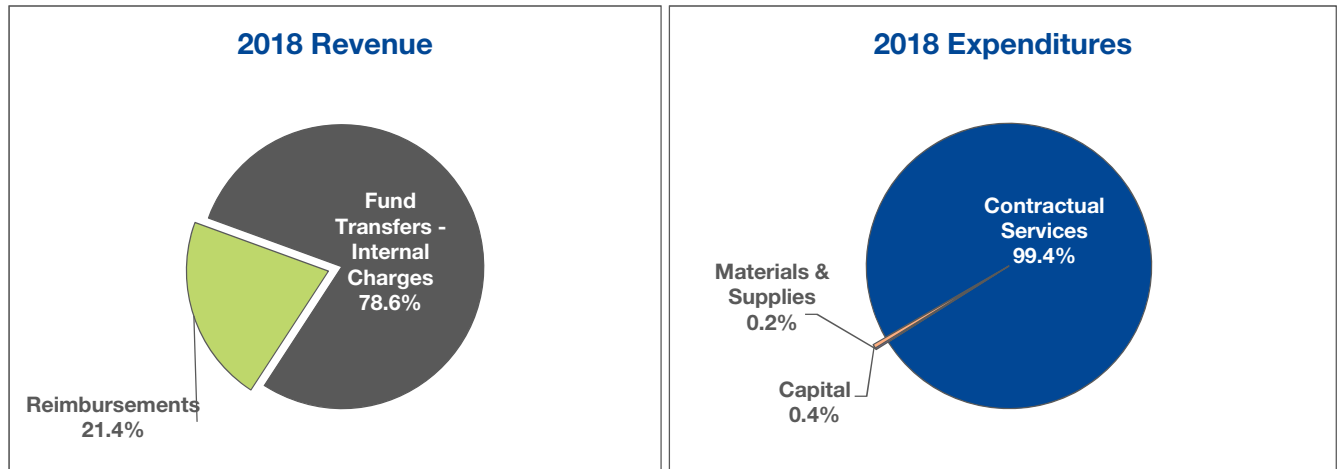
INTERNAL SERVICE FUND

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Fund Transfers - Internal Charges	3,913,700	4,182,000	4,182,000	4,182,000		0.0%
Reimbursements/Other	1,108,600	1,029,000	1,114,000	1,136,200	22,200	2.0%
Total Revenue	5,022,300	5,211,000	5,296,000	5,318,200	22,200	0.4%
Personnel Expenditures	1,000					0.0%
Contractual Services	5,125,700	5,295,500	5,120,700	5,681,400	560,700	10.9%
Materials and Supplies	1,800	10,600	8,200	10,600	2,400	29.3%
Capital Expenditures	25,000	40,000	40,000	25,000	(15,000)	-37.5%
Total Expenditures	5,153,500	5,346,100	5,168,800	5,716,900	548,100	10.6%
Net Increase/(Decrease)	(131,200)	(135,100)	127,200	(398,700)	(525,900)	-413.4%
Fund Balance Beg. of Year	3,637,600	3,506,400	3,506,400	3,633,600	127,200	3.6%
Fund Balance End of Year	3,506,400	3,371,300	3,633,600	3,234,900	(398,700)	-11.0%
Fund Balance % Oper. Exp.	68.4%	63.5%	70.8%	56.8%		
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)

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

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 125 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: legal fees for workers' compensation, unemployment assessments and claims management and flexible spending administration.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	-	-	-	-
Contractual Services	5,099,200	5,244,400	5,078,300	5,631,000
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	5,099,200	5,244,400	5,078,300	5,631,000

2017 Expenditures



Contractual
Services
100%

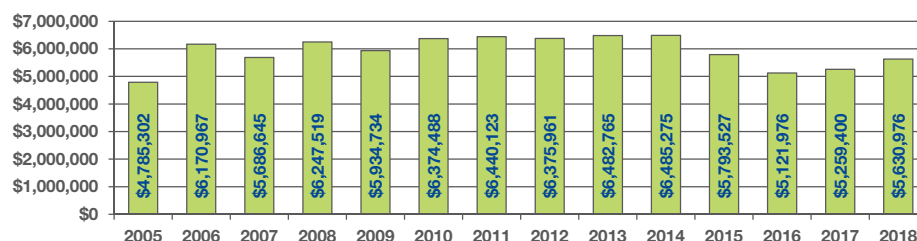
2017 OBJECTIVES ACCOMPLISHED

- Maintained renewal costs and expenditures below medical trend. ^F
- Continued implementation of insurance provisions provided under the Patient's Protection and Affordable Care Act (PPACA). ^F
- Continued to strategize addressing the potential impact of Cadillac Tax contained in the PPACA. ^F
- Implemented an electronic benefits administration system. ^F

2018 OBJECTIVES

- Continue to work 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. ^F
- Administer an Employee Focus Group to assist in identifying cost-containment alternatives for the health and dental insurance plans, by third quarter 2017. ^F
- Develop a plan for increased benefit communication to employees with a focus on fiscal savings for employees by second quarter 2018. ^F
- Evaluate insurance programs in conjunction with the Employee Insurance Committee to increase consumerism in the health and dental plans by the third quarter 2018. ^F

2005 through 2018 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

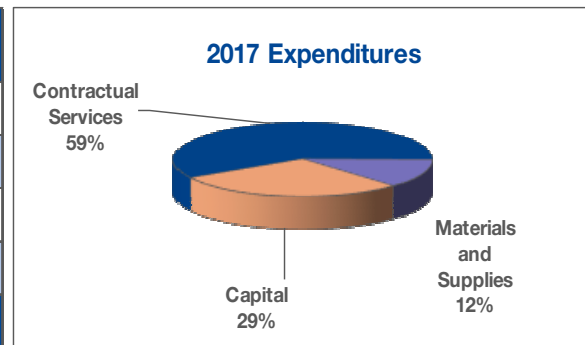
Budgeted Full-time Equivalent Positions: 0

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 extensive 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>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	1,000	-	-	-
Contractual Services	26,500	51,100	42,300	50,400
Materials and Supplies	1,800	10,600	8,200	10,600
Capital	25,000	40,000	40,000	25,000
TOTAL	54,300	101,700	90,500	86,000



2017 OBJECTIVES ACCOMPLISHED

- The Employee Wellness Committee met regularly, based upon an analysis of aggregate WIN program data, developed ideas for new programming to address health risks of employees. ^F
- Impacted the rate of annual healthcare expenditure growth through improving the health of employees and spouses by means of programming options that included health challenges, stress management support and fitness programs along with myriad educational opportunities. ^F
- Continued replacement of fitness center equipment per the multi-year plan developed as a result of the Request for Proposals process conducted in 2016. ^I
- Issued a Request for Proposals for a wellness program vendor, evaluated responses, and selected a responsible provider for ongoing services. ^F

2018 OBJECTIVES

- Continue to find innovative ways to impact the rate of annual healthcare expenditure growth by improving the health of employees and spouses. This will be an ongoing process throughout 2018. ^F
- Seek new innovative 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 2018. ^F
- Continue offering targeted programming options and educational opportunities throughout 2018. ^F
- Develop and administer a wellness services survey and develop an action plan to address areas where greater impact can be made by fourth quarter of 2018. ^F
- Continued replacement of fitness center equipment per the multi-year plan developed as a result of the Request for Proposals process conducted in 2016. This will be an on-going process throughout the year. ^I

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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
221 Insurance Fund				
221.01.080.6106 Professional Services - Medical	5,073,700	5,197,300	5,042,000	5,592,200
221.01.080.6107 Professional Services -Other	25,500	47,200	36,300	38,800
221.01.082.5215 Compensated Absences	1,000			
221.01.082.6107 Professional Services -Other	20,200	25,900	25,900	25,900
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	4,000	9,300	6,200	8,600
221.01.082.6212 Education & Training	1,100	11,600	6,900	11,600
221.01.082.6215 Repairs	700	2,200	2,000	2,200
221.01.082.6501 Supplies - Books & Periodicals		400	400	400
221.01.082.6502 Supplies - Office		200	100	200
221.01.082.6512 Supplies - Department		500	500	500
221.01.082.6604 Furnishings & Small Equipment		4,500	2,500	4,500
221.01.082.6606 Computer Software & Hardware	1,800	5,000	4,800	5,000
221.01.082.7104 Machinery & Equipment	25,000	40,000	40,000	25,000
Total Insurance Fund	5,153,500	5,346,100	5,168,800	5,716,900

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FIDUCIARY FUND



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HOUSING TRUST FUND

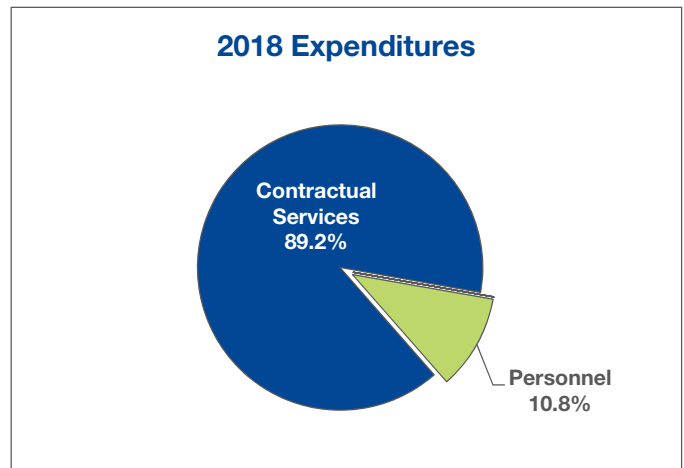
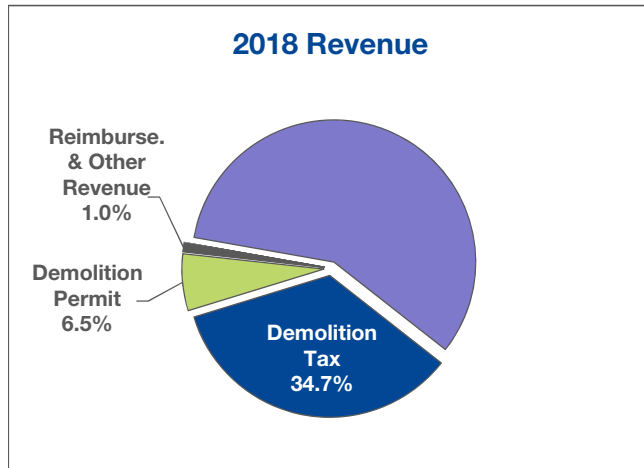
FIDUCIARY FUND

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 2016 Actual	Total 2017 Budget	Total 2017 Estimate	Total 2018 Budget	Increase / (Decrease) '18 Bud. vs. '17 Est.	
					Dollar	Percent
Payment In-Lieu of Affordable Units	300,000		72,500	250,000	177,500	244.8%
Demolition Tax	133,300	150,000	194,100	150,000	(44,100)	-22.7%
Demolition Permit	19,800	30,000	32,800	28,000	(4,800)	-14.6%
Reimbursements and Other Revenue	5,600	226,300	226,500	4,500	(222,000)	-98.0%
Total Revenue	458,800	406,300	525,900	432,500	(93,400)	-17.8%
Personnel Expenditures	21,400	35,600	34,800	35,900	1,100	3.2%
Contractual Services	300,800	565,000	535,000	297,500	(237,500)	-44.4%
Total Expenditures	322,300	600,600	569,800	333,400	(236,400)	-41.5%
Net Increase/(Decrease)	136,500	(194,300)	(43,900)	99,100	143,000	-325.7%
Fund Balance Beg. of Year	747,200	883,700	883,700	839,700	(44,000)	-5.0%
Fund Balance End of Year	883,700	689,400	839,700	938,900	99,200	11.8%
Fund Balance % Oper. Exp.	274.2%	114.8%	147.4%	281.6%		
Fund Balance % Target	150.0%	150.0%	150.0%	150.0%		

Notable Budget Variances:

1. The increase in Payment In-Lieu of Affordable Units Revenue is due to anticipated approvals, which result in the payment in-lieu of constructing affordable units as part of development.
2. The decrease in Reimbursements and Contractual Services is due to anticipated lower CPAH program activity.

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 undertake 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



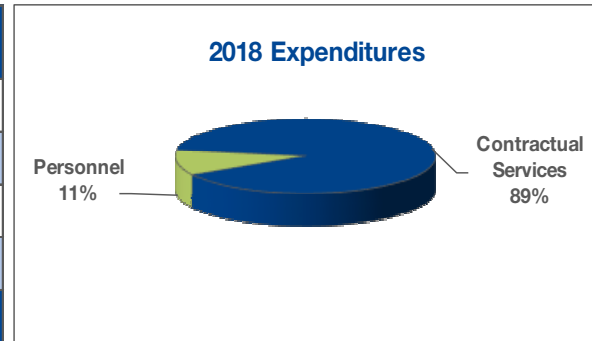
Account Code: 321.05.094

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 also 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 and resources for temporary housing assistance.

<i>Expenditures</i>	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	21,400	35,600	34,800	35,900
Contractual Services	300,800	565,000	535,000	297,500
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	322,300	600,600	569,800	333,400



2017 OBJECTIVES ACCOMPLISHED

- Awarded Community Partners for Affordable Housing (CPAH) 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. ^{C, F}
- Provided a scattered site housing grant to CPAH for the acquisition and provision of affordable housing. ^C
- Augment the Lake County emergency housing assistance programs as needed. ^C

2018 OBJECTIVES

- Administer operating and development grant awards to support the creation and maintenance of affordable housing opportunities in Highland Park. ^{C, F}
- Evaluate the City's objectives to address affordable housing needs of individuals and families through programs such as the Temporary Housing Assistance. ^C
- Provide staff support to the City's Housing Commission and related housing associations. ^C

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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HIGHLAND PARK PUBLIC LIBRARY

HIGHLAND PARK PUBLIC LIBRARY

COMPONENT UNIT

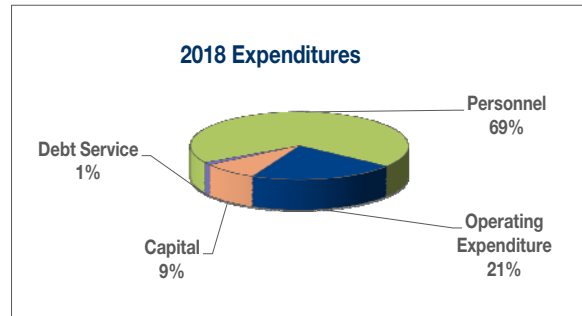


Budgeted Positions: 26 full-time, 65 part-time

PURPOSE

The Highland Park Public Library is the community center which brings residents together for lifelong learning and cultural enrichment. The Library is more than just books, given it provides a wide variety of, and access to, print and digital materials; educational, literary, and cultural programs for all ages and interests; technology training; and community meeting spaces.

Expenditures	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
Personnel	3,286,900	3,439,700	3,439,700	3,468,900
Operating	1,162,500	1,076,000	1,076,000	1,097,400
Capital	865,800	417,300	417,300	417,300
Debt Service	67,100	67,900	67,900	67,000
TOTAL	5,382,300	5,000,900	5,000,900	5,050,600



2017 OBJECTIVES ACCOMPLISHED

Capital Projects

- Completed LED lighting upgrades in Youth Services Department.
- Replaced water heaters, worn furnishings, and window shades.
- Repaired and replaced several roof sections.
- Began expansion planning in cooperation with the City.

Technology Enhancements

- Completed website redesign with funding from the Friends of the Library.
- Purchased 12 iPads for public programs.
- Began preparing for the CCS catalog migration project.

Grant Awards for Special Projects and Services

- Received \$25,000 from the Friends of the Library to fund new furnishings, Shakespeare series, film discussion series, website redesign, and iPads.
- Continued the **Note for Note** concert series, with a \$3,000 Yea! HP grant and \$900 from the Friends of the Library.
- Continued the **Meet the Author** series, with funding from the Elizabeth L. Joksimovic Foundation and the Highland Park Bank & Trust.
- Received \$51,000 in lighting rebates from DCEO.

Excellence in Special Programming

- Organized the third annual **How-To Fest** with interactive demonstrations by local businesses and experts. For the first time, the event also included the City's Resident Fair.
- Hosted **One Book, One Highland Park**, a community-wide reading program, featuring an appearance by Imbolo Mbue, author of *Behold the Dreamers*, the One Book title.
- Hosted the **Share Your Story** immigration display.
- 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, storytimes at Panera Bread, and Rotary Club of Highland Park.
- 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.
- Developed **StoryWalk™** program with Park District.
- Participated on City's **150th Anniversary Steering Committee**.

2018 OBJECTIVES

- Continue expansion planning in cooperation with the City.
- Complete CCS catalog migration project.
- Develop new strategic plan.
- Participate in City wide planning for 150th 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.

HIGHLAND PARK PUBLIC LIBRARY



	Budget 2017	Budget 2018	2018 vs. 2017 Increase (Decrease)	
General Fund				
Property Taxes	4,846,900	4,893,600	46,700	1.0%
Other Revenue:				
Fees - Impact	5,000	5,000		0.0%
Fees - Other	25,000	25,000		0.0%
Fines	70,000	62,000	(8,000)	-11.4%
Gifts and Grants	10,000	15,000	5,000	50.0%
Investment Income	2,000	8,000	6,000	300.0%
State Corporate Replacement Tax	42,000	42,000		0.0%
Total Other Revenue	154,000	157,000	3,000	1.9%
Total Revenue	5,000,900	5,050,600	49,700	1.0%
Operating Expense				
Salaries	2,626,000	2,654,000	28,000	1.1%
Payroll Taxes	200,900	203,000	2,100	1.0%
IMRF	218,000	217,000	(1,000)	-0.5%
Insurance - Health	394,800	394,800		0.0%
Subtotal - Salaries & Benefits	3,439,700	3,468,900	29,200	0.8%
Books, AV & Electronic Res.	572,000	572,000		0.0%
Cataloging & Processing	31,000	31,000		0.0%
Insurance - General	64,100	70,500	6,400	10.0%
Legal	5,000	5,000		0.0%
Maintenance - Building	137,500	137,500		0.0%
Maintenance - Equip. & Software	104,000	119,000	15,000	14.4%
Maintenance - Grounds	8,000	8,000		0.0%
Marketing	9,000	9,000		0.0%
Postage	8,000	8,000		0.0%
Programs	18,000	18,000		0.0%
Supplies & Services	75,400	75,400		0.0%
Telecommunications	18,000	18,000		0.0%
Training, Staff	26,000	26,000		0.0%
Total Operating Expense	4,515,700	4,566,300	50,600	1.1%
Capital Expense				
Building & Grounds Improvement	372,300	372,300		0.0%
Computerization	35,000	35,000		0.0%
Furniture & Equipment	10,000	10,000		0.0%
Total Capital Expense	417,300	417,300	-	0.0%
Debt Service Expense	67,900	67,000	(900)	-1.3%
Total Expense	5,000,900	5,050,600	49,700	1.0%
Net Revenue (Deficit)	-	-	-	

HIGHLAND PARK PUBLIC LIBRARY

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

CIP Items	FY 18 Priority Rank	2018	2019	2020	2021	2022	2018-2022
Parking Lot Improvements				137,000			137,000
HVAC Controls			250,000				250,000
Roof Replacements	1	60,000			28,000	248,000	336,000
Elevator Modernization	1	80,000	80,000				160,000
Replace AHU 3,4,5 Condensing Units	1	50,000					50,000
Stair Railing Upgrades				23,000	30,000		53,000
Staff Lounge/Kitchen Improve.				17,500			17,500
Study Rooms Soundproofing				9,600			9,600
Directional/Stack Signage Install				30,000			30,000
Parking Security Cameras Install					45,000		45,000
Computerization	1	35,000	35,000	35,000	35,000	35,000	175,000
Furniture & Equipment	1	10,000	10,000	10,000	10,000	10,000	50,000
Expansion Project		182,300	42,300	155,200	269,300	124,300	773,400
Total*		417,300	417,300	417,300	417,300	417,300	2,086,500

*Total includes historical \$372,000 Building & Grounds Improvement plus Computerization and Furniture and Equipment.

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 FY18 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.

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 within their service areas. This program may not continue in 2018.

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

Increases ranging from 2% to 3% are proposed. The Library currently employs 91 (26 full-time, 65 part-time).

FICA

7.65% of the Salaries line.

IMRF

9.40% rate applied to 48 employees working 20+ hours per week. Note: 43 employees do not earn IMRF benefits.

Health Insurance

Awaiting rate increase information from City. Rate is applied to 26 eligible full-time employees. Note: 65 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

HIGHLAND PARK PUBLIC LIBRARY

FY18 LEVY BUDGET DETAIL

to Illinois public library standards.

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

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.

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 2017.

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

Library joined City's contract in 2014. Includes landscaping service, 3 seasonal plantings, and snow removal.

Marketing

Includes printing projects, graphic supplies, promotional/giveaway items, 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 5-year CIP. Spreadsheet is based on the final building assessment report prepared by Shales McNutt in 2016.

Computerization

Includes replacement of 30 PCs (4-year replacement cycle), tablets and eReaders, servers, printers, and

HIGHLAND PARK PUBLIC LIBRARY

FY18 LEVY BUDGET DETAIL



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.

APPENDIX



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.

July 4 Parade, Concert and Fireworks

Total City Budget for July 4 Parade and Fireworks:

\$26,380

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 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 line the streets from St. Johns Avenue to Central Avenue to Sunset Woods Park.

Concert Description: The City provides a stage for the July 4 concert that is held on School District 113 property at Wolters Field. The City also provides a generator and portable bathrooms. The City hires an independent company for sound and lighting services. A local arts organization, Bitter Jester Creative, 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 at the Highland Park Country Club. 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 500-1000 people view the event at Wolters Field and the entire Highland Park Country Club parking lot is filled with vehicles. Residents also view the fireworks from the Highland Park Country Club parking lot.

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 on School District 113 property at Wolters Field. A local arts organization, Bitter Jester Creative, 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 concert, as the grand finale of bands compete for a championship.

Concert Attendance: 50-100 attendees.

Holiday Lighting Event

Budget:

\$800

Description: Every year on the Saturday before the Thanksgiving holiday, the City, in partnership with the Highland Park Chamber of Commerce and the Downtown Alliance, hosts a holiday lighting event in Port Clinton Square, 600 Central Avenue. The City hires entertainment ranging from Santa Claus to carolers and 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 the Bandstand in Memorial Park (405 Prospect 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 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



2014 Actual	2015 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
1,787,000	1,695,500	Real Estate Transfer Tax	1,843,800	2,062,700	2,126,000	2,126,000
316,300	337,300	State Replacement Tax	298,800	289,200	321,900	321,900
9,270,100	8,992,400	Sales Tax	9,162,100	8,972,900	9,159,000	9,159,000
3,740,900	3,551,400	Home Rule Sales Tax	3,617,900	3,679,300	3,679,300	3,679,300
2,863,600	2,603,400	Utility Tax	2,365,300	2,247,100	2,316,100	2,316,100
1,174,100	1,195,200	Telecommunications Tax	1,153,400	1,147,900	1,030,100	1,030,100
35,700	37,700	Auto Rental Tax	50,100	43,500	43,500	43,500
2,849,600	3,166,900	State Income Tax	2,897,300	3,192,500	2,976,500	2,976,500
586,800	669,800	State Local Use Tax	725,900	819,800	771,800	771,800
600	1,400	Fire Insurance Tax	600	1,400	1,200	1,400
786,600	799,100	Cable TV Franchise Tax	814,300	800,000	820,000	810,000
2,437,700	2,771,800	Property Tax	2,375,800	2,101,900	2,101,900	3,797,200
193,300	206,600	Hotel/Motel Tax	191,300	181,500	137,700	137,700
974,000	1,001,800	Food/Beverage/Packaged Liquor Tax	959,900	939,500	939,500	939,500
27,016,300	27,030,400	General Taxes	26,456,400	26,479,200	26,424,500	28,110,000
1,334,200	1,760,500	Building Permits	1,480,500	1,175,000	1,191,900	1,175,000
43,200	39,800	Fire Permits	32,700	33,500	26,600	43,000
69,900	55,400	Forestry Permits	92,400	50,000	44,000	44,000
1,447,200	1,855,700	Building Permit Revenue	1,605,500	1,258,500	1,262,500	1,262,000
40,000	33,600	General Contractors	34,400	35,000	29,500	33,000
1,000		Special Events				
11,400	13,000	Dog Licenses	13,200	11,100	12,400	12,400
5,000	3,500	Taxi Cab and Driver Licenses	2,500	2,700	1,100	1,100
5,000	2,000	Scavengers	6,500	2,500	2,500	2,500
19,300	12,700	Restaurant	11,400	14,000	12,000	13,000
14,500	10,500	Cigarette	8,500	11,000	8,500	9,000
135,800	147,100	Liquor	129,900	135,000	133,000	135,000
47,300	48,000	Landscape Licenses	44,900	45,000	43,000	45,000
29,500	28,200	Business Registration	32,400	32,000	30,500	30,500
300	200	Lobbyist Registration Fees	200	200	100	200
		Rental Registration	21,900	20,000	18,700	19,000
59,400	59,500	Miscellaneous	41,600	30,000	38,000	32,000
368,500	358,300	Licenses	347,400	338,500	329,300	332,700
1,067,800	855,100	Fines and Forfeitures	501,800	755,000	647,100	727,600
1,067,800	855,100	Fines and Forfeitures	501,800	755,000	647,100	727,600
3,700	7,000	Sale of Assets	17,700	5,060,000	1,100,000	
67,100	72,400	Rental Income	144,600	123,200	106,900	106,900
48,800	43,800	Wireless/Right of Way Leases	45,100	46,400	46,200	47,500
(636,200)	(3,150,000)	Gain/(Loss) on Investments				
1,307,300	762,000	Payment in Lieu of Taxes	822,100	750,000	800,000	800,000
740,400	62,200	Interest Income	187,500	167,500	144,400	144,400
1,531,100	(2,202,500)	Rev. From Use of Money/Prop.	1,217,000	6,147,100	2,197,500	1,098,800

CITY OF HIGHLAND PARK

REVENUE DETAIL



2014 Actual	2015 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
10,800	9,100	City Sponsored Events	17,600	10,000	16,800	12,000
119,600	119,400	Senior Citizens Activities	111,500	125,000	120,000	120,000
10,100	11,800	Youth Center Activities	12,100	12,000	12,000	12,000
13,800	6,300	Public Access Studio	3,700			
53,300	56,100	Vital Statistics	50,400	54,100	56,000	56,000
600	(3,800)	Recycling Bins/Yard Waste Stickers	6,600	100	100	100
129,800	116,700	Alarm & False Alarm Fees	130,700	109,600	118,100	119,500
727,900	780,700	Police Department Services	827,600	715,500	744,300	761,000
463,600	558,600	Ambulance Charges	619,500	525,000	565,000	575,000
33,000	33,100	Fire Department Services	343,300	626,800	633,500	641,200
47,200	48,900	Planning Fees	35,900	30,000	40,600	36,500
9,500	13,700	Public Works Services	26,500	5,000	15,000	5,000
423,000	515,600	Hunt Military Communities Services	509,100	405,600	405,600	400,000
	300,000	Service to E911 Fund	350,000	350,000	350,000	350,000
604,100	1,126,100	Service to Water Fund	1,158,600	1,316,700	1,316,700	1,272,000
	490,200	Service to Debt Fund				1,000,000
99,000	101,600	Service to Parking Fund	99,000	99,000	99,000	99,000
2,745,300	4,284,000	Charges - Current Services	4,302,000	4,384,400	4,492,700	5,459,300

5,100	5,700	Freedom of Information Requests	3,300	4,200	2,400	2,400
	136,300	Miscellaneous Reimbursements	199,900	42,300	144,900	144,900
-	(100)	Miscellaneous Revenue				
15,000	25,500	Workers Compensation Reimbursement	20,000	20,000	35,000	20,000
44,000	48,500	Reimbursements - Police	31,900	70,200	44,900	85,600
12,700	9,100	Reimbursements - Fire	1,700	8,400	600	600
123,000	35,200	Government Grants	12,800	36,800	63,900	31,700
700	100	Contributions	100			
314,800	260,200	Miscellaneous	269,700	181,900	291,600	285,200

34,490,900	32,441,200	TOTAL GENERAL FUND	34,699,900	39,544,700	35,645,200	37,275,500
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1,106,500	1,124,200	Property Tax	1,127,100	1,128,500	1,128,500	1,353,500
106,700	83,300	Demolition Tax	66,700	75,000	70,000	70,000
517,300	472,100	Municipal Gas Tax	426,400	460,900	412,400	412,400
58,100	44,400	Miscellaneous/Street Permits	27,600	30,000	26,000	26,000
901,000	912,600	Vehicle License Tax	896,900	1,071,700	1,071,700	1,071,700
10,900	12,600	Fines and Forfeitures	12,500	11,000	11,000	11,000
127,000	113,000	Services and Reimbursements	107,600	101,000	93,000	102,700
30,000	30,600	State DOT Reimbursement	68,700	26,500	65,200	35,100
		Federal Grant				
(6,931)		Interest Earnings	600	200		
29,600	30,000	Transfer from Motor Fuel Tax	130,000	95,000	95,000	220,000
1,416,600	1,312,400	Pace Revenues	1,342,000	1,400,000	1,342,000	1,342,000
4,296,600	4,135,200	TOTAL MULTI-MODAL TRANSP	4,206,100	4,399,800	4,314,800	4,644,400

CITY OF HIGHLAND PARK

REVENUE DETAIL



2014 Actual	2015 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
1,000,100	727,600	State Motor Fuel Tax Allotments	757,800	750,400	750,400	750,400
100	200	Interest Earnings	1,900	500		
1,000,200	727,800	TOTAL MOTOR FUEL TAX FUND	759,700	750,900	750,400	750,400
		Interest Earnings	300			
430,100	369,800	Surcharge Revenues	454,200	249,200	385,000	385,000
430,100	369,800	TOTAL ENHANCED 911 FUND	454,500	249,200	385,000	385,000
33,900	27,000	Other Revenue	16,500	8,300		
33,900	27,000	TOTAL HP THEATER FUND	16,500	8,300	-	-
4,734,000	4,731,900	Property Tax	5,233,000	5,763,900	5,763,900	6,270,000
4,734,000	4,731,900	TOTAL PS PENSION FUND	5,233,000	5,763,900	5,763,900	6,270,000
129,500	103,900	Waste Hauling/Textile Fee/Rebate	93,400	145,000	149,600	145,000
129,500	103,900	TOTAL ENV SUSTAINABILITY	93,400	145,000	149,600	145,000
3,749,700	2,955,000	Property Tax	2,960,300	2,934,800	2,934,800	954,800
185,000	175,000	Home Rule Sales Tax				
1,000	7,100	Interest Earnings	89,800	80,600	87,200	86,300
924,400	15,000,000	Pension Bond Redemption Proceeds				
4,860,000	18,137,100	TOTAL DEBT SERVICE FUND	3,050,200	3,015,400	3,022,000	1,041,200
163,700	548,100	Property Tax/SSA Revenue	500,800	507,200	507,200	637,900
478,200	454,600	Home Rule Sales Tax	450,700	453,700	453,700	453,700
42,342	244,765	Grants/Reimbursements	97,300	744,700	273,800	747,000
	667,100	Bond Proceeds	4,715,500	710,400	710,400	6,900,000
850,000		Transfer from General Fund				
710,400	720,000	Transfer from Motor Fuel Tax	720,000	720,000	720,000	750,400
800	2,400	Interest Earnings	30,300	25,400	28,100	28,100
2,245,400	2,637,000	TOTAL STREET CONSTR. FUND	6,514,600	3,161,400	2,693,200	9,517,100
		Interest Earnings	1,000			
109,200	188,300	Property Tax Increment	215,700	216,600	214,300	214,300
109,200	188,300	TOTAL TAX INCREMENT FUND	216,700	216,600	214,300	214,300
222,300	211,400	Parking Fines	206,600	192,000	172,000	196,500
443,900		Parking Collections	465,200	464,100	421,700	477,900
91,600	108,800	Parking Garage Income	115,700	108,200	113,100	113,100
24,600	3,100	Grants/Other Reimbursements	8,400			
		Transfer from Environmental Sustainability	68,000			
200	3,200	Interest Earnings	7,200	6,300	4,300	4,300
782,500	818,700	TOTAL PARKING FUND	871,100	770,600	711,000	791,800

CITY OF HIGHLAND PARK

REVENUE DETAIL



2014 Actual	2015 Actual	Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
115,600	103,300	Tap Permits	128,400	85,000	85,000	85,000
9,700	8,600	Fines - Public Works	7,300	8,000	7,500	7,500
6,952,800	7,133,700	Water Sales	7,782,500	7,930,400	7,930,400	8,326,900
33,100	25,500	Other Services	25,300	22,500	22,500	22,500
105,200	70,300	Recovery Zone Bond Interest Rebate	70,400	69,000	69,000	69,000
17,300	3,400	Interest Earnings	30,500	17,700	40,300	40,300
82,500	15,100	Reimbursements	95,200	16,200	16,200	16,200
(47,900)	(7,000)	Gain/Loss on Asset Sales				
9,955,046	6,901,955	Bond Proceeds/IEPA Loan	4,747,100	2,730,000	4,036,800	
17,223,300	14,254,900	TOTAL WATER FUND	12,886,700	10,878,800	12,207,700	8,567,400
2,220,800		Operating Revenue				
	5,400	Reimbursements				
	841,600	Transfer from General Fund				
2,220,800	847,000	TOTAL H.P. COUNTRY CLUB FUND	-	-	-	-
53,800	48,300	Sewer Permits	47,400	40,000	40,000	40,000
1,831,700	2,068,100	Sanitary Sewer Charges	2,379,700	2,364,100	2,364,100	2,458,700
1,586,900	1,916,200	Storm Sewer Charges	2,179,000	2,098,900	2,098,900	2,230,100
58,500	33,600	Other Services/Reimbursements	41,800	191,200	39,200	189,200
	20,000	Interest Earnings	20,000	15,300	18,400	18,400
	101,100	Bond Proceeds	1,007,200			
3,530,800	4,171,000	TOTAL SEWER FUND	5,675,000	4,709,500	4,560,600	4,936,400
4,832,800	4,847,400	Fund Transfers - Internal Charges	3,913,700	4,182,000	4,182,000	4,182,000
1,375,400	1,547,400	Reimbursements	1,105,800	1,029,000	1,114,000	1,136,200
		Interest Earnings	2,800			
6,208,200	6,394,800	TOTAL INSURANCE FUND	5,022,300	5,211,000	5,296,000	5,318,200
46,600	40,100	Reimbursements	28,100	30,000	30,000	30,000
600	6,300	Interest Earnings	22,300	16,500	19,200	19,200
(37,851)	(14,733)	Sale of Assets	13,700	25,000	25,000	25,000
2,573,700	2,573,700	Equipment Charges	2,370,200	2,548,600	2,548,600	2,442,500
934,400	934,400	Information Technology Charges	1,055,400	1,250,600	1,250,600	1,414,600
		Bond Proceeds				1,000,000
3,517,400	3,539,700	TOTAL EQUIPMENT FUND	3,489,800	3,870,700	3,873,400	4,931,300
213,300	166,700	Demolition Tax	133,300	150,000	194,100	150,000
27,000	49,100	Demolition Permit	19,800	30,000	32,800	28,000
125,000		Payment In-Lieu of Affordable Units	300,000		72,500	250,000
200	237,800	Reimbursements and Other Revenue	5,600	226,300	226,500	4,500
365,500	453,700	TOTAL HOUSING TRUST FUND	458,800	406,300	525,900	432,500
86,178,400	93,979,000	GRAND TOTALS	83,648,100	83,102,000	80,113,100	85,220,500

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111 General Fund				
111.01.001 City Council				
111.01.001.5102 Part Time Labor	70,900	70,500	70,000	70,500
111.01.001.5201 FICA	4,100	4,400	4,300	4,400
111.01.001.5202 Medicare	1,000	1,000	1,000	1,000
111.01.001.5203 IMRF	4,600	6,800	6,400	6,700
111.01.001.5206 PPO Health/Dental Plan	111,900	119,000	119,000	119,000
111.01.001.5209 Life Insurance	100			
111.01.001.6201 Professional Development	2,400	2,200	1,200	2,200
111.01.001.6202 Membership Dues	7,200	9,400	9,300	7,400
111.01.001.6203 Postage	500	500	500	500
111.01.001.6205 Photo and Printing	300	1,700	1,700	300
111.01.001.6206 Receptions & Ceremonials	100	700	300	600
111.01.001.6405 IT Charges	23,600	15,800	15,800	9,200
111.01.001.6501 Supplies - Books & Periodicals		100	100	100
111.01.001.6502 Supplies - Office	700	800	700	800
111.01.001.6513 Business Expenses	7,100	10,700	9,000	9,000
Total City Council	234,400	243,400	239,200	231,600

111.002 Administration				
111.01.002.5101 Full Time Labor	459,000	441,000	437,500	456,400
111.01.002.5102 Part Time Labor	52,000	45,400	42,500	48,300
111.01.002.5104 Car Allowance	6,400	4,100	4,100	4,100
111.01.002.5201 FICA	26,100	27,200	25,100	26,000
111.01.002.5202 Medicare	7,400	7,100	7,000	7,300
111.01.002.5203 IMRF	55,500	45,400	45,200	46,300
111.01.002.5206 PPO Health/Dental Plan	62,400	68,000	68,000	68,000
111.01.002.5209 Life Insurance	1,600			
111.01.002.6107 Professional Services -Other	3,000	5,800	5,800	
111.01.002.6201 Professional Development	8,000	7,500	4,300	7,500
111.01.002.6202 Membership Dues	20,600	19,600	19,300	22,200
111.01.002.6203 Postage	700	700	700	700
111.01.002.6206 Receptions & Ceremonials		200	200	200
111.01.002.6212 Education & Training		200	200	200
111.01.002.6305 Utilities - Mobile Phones	1,900	2,200	1,500	2,200
111.01.002.6405 IT Charges	43,200	61,600	61,600	83,100
111.01.002.6502 Supplies - Office	1,200	1,300	1,300	1,300
111.01.002.6513 Business Expenses	700	40,200	39,000	22,100
Total Administration	749,700	777,400	763,200	795,900

111.003 Human Resources				
111.01.003.5101 Full Time Labor	215,300	223,900	223,900	231,500
111.01.003.5103 Over Time Labor		1,000	1,000	1,000
111.01.003.5201 FICA	12,900	13,900	13,900	14,400
111.01.003.5202 Medicare	3,000	3,300	3,300	3,400
111.01.003.5203 IMRF	23,900	21,600	21,600	22,000
111.01.003.5206 PPO Health/Dental Plan	47,600	51,000	51,000	51,000
111.01.003.5209 Life Insurance	400			
111.01.003.6106 Professional Services - Medical	7,200	17,200	16,500	17,200
111.01.003.6107 Professional Services -Other	25,400	32,700	30,000	31,800

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.01.003.6201 Professional Development	4,000	4,700	5,200	6,500
111.01.003.6202 Membership Dues	1,900	1,800	1,800	1,800
111.01.003.6203 Postage		200	100	100
111.01.003.6205 Photo and Printing		200	200	200
111.01.003.6208 Travel Allowance	2,700	9,100	8,100	4,700
111.01.003.6211 Employee Appreciation	2,200	8,800	8,100	8,800
111.01.003.6212 Education & Training	67,300	66,000	64,900	66,200
111.01.003.6213 Recruitment Costs	19,500	66,000	65,100	50,500
111.01.003.6305 Utilities - Mobile Phones	700	1,200	800	1,200
111.01.003.6404 Equipment Charges	900			
111.01.003.6405 IT Charges	22,600	23,300	23,300	27,700
111.01.003.6501 Supplies - Books & Periodicals	300	1,100	600	700
111.01.003.6502 Supplies - Office	800	1,700	1,500	1,700
111.01.003.6513 Business Expenses		400	300	400
111.01.003.6604 Furnishings & Small Equipment	500	500	800	500
111.01.003.6606 Computer Software & Hardware	15,100	16,100	15,800	16,300
Total Human Resources	474,400	565,500	557,500	559,400

111.004 Communications

111.01.004.5101 Full Time Labor	52,500	71,800	71,500	73,600
111.01.004.5102 Part Time Labor	43,200	43,200	43,100	44,300
111.01.004.5103 Over Time Labor		100		
111.01.004.5201 FICA	5,800	7,100	7,100	7,300
111.01.004.5202 Medicare	1,400	1,700	1,700	1,700
111.01.004.5203 IMRF	10,600	11,000	11,000	11,200
111.01.004.5206 PPO Health/Dental Plan	15,900	17,000	17,000	17,000
111.01.004.5209 Life Insurance	100			
111.01.004.6107 Professional Services -Other	30,400	34,400	30,500	28,500
111.01.004.6201 Professional Development		300	100	300
111.01.004.6202 Membership Dues	200	500	400	400
111.01.004.6203 Postage	23,400	25,700	25,700	25,700
111.01.004.6205 Photo and Printing	26,200	28,800	28,800	28,800
111.01.004.6206 Receptions & Ceremonials	12,800	13,100	13,100	13,100
111.01.004.6210 Activities Programming Costs	34,800	39,100	39,100	39,100
111.01.004.6212 Education & Training		100	100	200
111.01.004.6216 Maintenance of Equipment	3,500	4,000	4,000	4,000
111.01.004.6305 Utilities - Mobile Phones	400	900	600	800
111.01.004.6405 IT Charges	26,100	21,100	21,100	18,500
111.01.004.6502 Supplies - Office	100	200	200	200
111.01.004.6512 Supplies - Department	900	800	900	1,100
111.01.004.6606 Computer Software & Hardware	400	1,800	2,400	2,300
111.01.004.7104 Machinery & Equipment				100,000
Total Communications	288,900	322,700	318,100	417,900

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.005 Youth				
111.01.005.5101 Full Time Labor	56,200	60,300	60,200	45,300
111.01.005.5102 Part Time Labor	30,000	37,400	33,900	38,400
111.01.005.5201 FICA	5,300	6,100	5,800	5,200
111.01.005.5202 Medicare	1,200	1,400	1,400	1,200
111.01.005.5203 IMRF	6,200	5,800	5,800	4,300
111.01.005.5206 PPO Health/Dental Plan	11,100	11,900	11,900	8,500
111.01.005.5209 Life Insurance	100			
111.01.005.6107 Professional Services -Other		1,000		500
111.01.005.6205 Photo and Printing		200	100	100
111.01.005.6210 Activities Programming Costs	2,900	7,000	6,000	6,000
111.01.005.6215 Repairs		400	400	400
111.01.005.6304 Utilities - Telephone	800	800	800	800
111.01.005.6404 Equipment Charges	11,600	14,200	14,200	13,000
111.01.005.6405 IT Charges	21,400	19,200	19,200	7,400
111.01.005.6502 Supplies - Office		200	200	200
111.01.005.6512 Supplies - Department		300	200	200
111.01.005.6513 Business Expenses	100	300	200	200
Total Youth	147,100	166,400	160,200	131,600

111.006 Senior				
111.01.006.5101 Full Time Labor	194,600	197,000	196,500	208,700
111.01.006.5102 Part Time Labor	32,800	46,200	46,200	47,600
111.01.006.5201 FICA	13,900	15,600	15,100	15,900
111.01.006.5202 Medicare	3,300	3,600	3,500	3,700
111.01.006.5203 IMRF	25,000	24,100	23,300	24,300
111.01.006.5206 PPO Health/Dental Plan	52,400	56,100	56,100	59,500
111.01.006.5209 Life Insurance	400			
111.01.006.6107 Professional Services -Other	400	600	500	400
111.01.006.6201 Professional Development	300	600	600	600
111.01.006.6202 Membership Dues	200	500	200	300
111.01.006.6203 Postage	1,200	1,600	1,400	1,500
111.01.006.6205 Photo and Printing	5,800	6,500	6,000	6,000
111.01.006.6210 Activities Programming Costs	91,700	85,000	85,000	95,000
111.01.006.6216 Maintenance of Equipment		500	300	300
111.01.006.6404 Equipment Charges	4,500	10,400	10,400	9,500
111.01.006.6405 IT Charges	17,600	12,800	12,800	17,500
111.01.006.6501 Supplies - Books & Periodicals	100	100		
111.01.006.6502 Supplies - Office	500	800	800	800
111.01.006.6512 Supplies - Department	200	600	300	600
111.01.006.6513 Business Expenses	700	1,000	1,000	1,000
111.01.006.6604 Furnishings & Small Equipment	1,400	2,900	2,000	2,900
111.01.006.6606 Computer Software & Hardware		300	400	15,400
Total Senior	447,000	466,900	462,300	511,400

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.007 City Clerk				
111.01.007.5101 Full Time Labor	92,600	111,700	110,900	114,300
111.01.007.5201 FICA	5,600	6,900	6,900	7,100
111.01.007.5202 Medicare	1,300	1,600	1,600	1,700
111.01.007.5203 IMRF	10,300	10,700	10,600	10,800
111.01.007.5206 PPO Health/Dental Plan	31,900	34,000	34,000	34,000
111.01.007.5209 Life Insurance	100			
111.01.007.6107 Professional Services -Other	21,700	22,000	17,200	20,300
111.01.007.6201 Professional Development	700	300	300	600
111.01.007.6202 Membership Dues	300			200
111.01.007.6204 Advertising	200	200	100	200
111.01.007.6405 IT Charges	11,100	13,500	13,500	18,500
111.01.007.6502 Supplies - Office	700	700	500	500
111.01.007.6606 Computer Software & Hardware	1,300			
Total City Clerk	177,600	201,700	195,600	208,200
111.008 Legal				
111.01.008.6101 Professional Services - Legal	892,500	1,024,300	1,024,300	977,000
111.01.008.6107 Professional Services -Other	9,500			
111.01.008.6203 Postage	600	700	700	700
111.01.008.6405 IT Charges	8,500	8,300	8,300	9,200
Total Legal	911,200	1,033,200	1,033,200	986,900
111.009 Business Development				
111.01.009.5101 Full Time Labor	70,600	76,900	76,900	80,400
111.01.009.5102 Part Time Labor	25,900	33,800	33,800	34,800
111.01.009.5201 FICA	5,900	6,900	6,900	7,100
111.01.009.5202 Medicare	1,400	1,600	1,600	1,700
111.01.009.5203 IMRF	8,700	10,600	10,600	10,900
111.01.009.5206 PPO Health/Dental Plan	15,800	17,000	17,000	17,000
111.01.009.5209 Life Insurance	200			
111.01.009.6107 Professional Services -Other	200	200	200	200
111.01.009.6201 Professional Development	300	2,000	600	2,000
111.01.009.6202 Membership Dues	100	100	100	100
111.01.009.6204 Advertising	83,900	48,000	48,000	48,000
111.01.009.6205 Photo and Printing	500	500	500	500
111.01.009.6210 Activities Programming Costs	330,500	240,800	220,000	212,800
111.01.009.6222 Revenue Sharing		451,000	451,000	451,000
111.01.009.6405 IT Charges	11,100	13,500	13,500	18,500
111.01.009.6501 Supplies - Books & Periodicals		100	100	100
111.01.009.6502 Supplies - Office	200	300	200	300
111.01.009.6513 Business Expenses	200	500	500	500
Total Economic Development	555,500	903,700	881,500	885,900
111.010 Insurance Plans				
111.02.010.6107 Professional Services -Other	1,424,500	1,566,000	1,566,000	1,566,000
Total Insurance Plans	1,424,500	1,566,000	1,566,000	1,566,000

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
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111.011 Finance

111.02.011.5101	Full Time Labor	609,300	693,900	657,900	676,300
111.02.011.5102	Part Time Labor	26,400			
111.02.011.5103	Over Time Labor	1,200	8,400	8,400	8,700
111.02.011.5201	FICA	37,100	43,500	39,800	40,700
111.02.011.5202	Medicare	9,000	10,200	9,700	9,900
111.02.011.5203	IMRF	67,200	67,400	60,700	61,200
111.02.011.5206	PPO Health/Dental Plan	138,100	164,900	164,900	164,900
111.02.011.5209	Life Insurance	1,100			
111.02.011.6102	Professional Services - Audit	51,000	59,800	59,800	59,800
111.02.011.6107	Professional Services -Other	30,700	32,200	32,200	38,400
111.02.011.6201	Professional Development	5,100	6,800	6,800	7,400
111.02.011.6202	Membership Dues	2,200	2,500	2,500	2,000
111.02.011.6203	Postage	43,100	47,600	47,600	47,600
111.02.011.6205	Photo and Printing		500	500	500
111.02.011.6212	Education & Training	2,300	3,600	3,600	6,000
111.02.011.6222	Revenue Sharing	393,200			
111.02.011.6305	Utilities - Mobile Phones	1,100	1,000	1,000	1,000
111.02.011.6405	IT Charges	86,300	71,100	71,100	59,800
111.02.011.6501	Supplies - Books & Periodicals	100	500	500	500
111.02.011.6502	Supplies - Office	13,700	19,000	19,000	16,300
111.02.011.6512	Supplies - Department	12,000	20,500	20,500	20,500
111.02.011.6513	Business Expenses	68,500	80,000	80,000	80,000
Total Finance Administration		1,598,600	1,333,500	1,286,600	1,301,500

111.02.011.8201	Real Estate Taxes	8,800	46,800	46,800	49,100
111.02.011.9101	Reserve & Contingencies		1,101,000	1,101,000	1,139,200
111.02.011.9207	Transfer To Pension Police Fund	827,600	827,400	827,400	827,400
111.02.011.9208	Transfer To Pension Fire Fund	964,100	968,100	968,100	968,100
Total Non-Departmental		1,800,600	2,943,300	2,943,300	2,983,800

111.013 Police Administration and Training

111.03.013.5101	Full Time Labor	421,300	430,500	430,500	446,700
111.03.013.5103	Over Time Labor	1,100	3,500	3,500	3,500
111.03.013.5201	FICA	7,800	8,100	8,100	8,300
111.03.013.5202	Medicare	6,100	6,400	6,300	6,500
111.03.013.5203	IMRF	14,100	12,500	12,500	12,700
111.03.013.5206	PPO Health/Dental Plan	63,200	68,000	68,000	68,000
111.03.013.5209	Life Insurance	800			
111.03.013.6106	Professional Services - Medical	600	2,600	2,600	3,100
111.03.013.6107	Professional Services -Other	49,600	138,000	138,000	54,200
111.03.013.6201	Professional Development	2,800	7,500	7,500	5,200
111.03.013.6202	Membership Dues	10,000	11,900	11,900	15,200
111.03.013.6203	Postage		200	200	200
111.03.013.6205	Photo & Printing				500
111.03.013.6206	Receptions & Ceremonials	800	1,500	1,500	1,800
111.03.013.6210	Activities Programming Costs	1,800	8,400	8,400	8,000
111.03.013.6212	Education & Training	19,500	12,600	11,700	15,500
111.03.013.6215	Repairs		100	100	100
111.03.013.6405	IT Charges	249,200	333,300	333,300	385,800

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.03.013.6502 Supplies - Office	2,100	2,100	2,100	2,100
111.03.013.6513 Business Expenses	1,400	1,900	1,000	1,500
111.03.013.7104 Machinery & Equipment		36,700	36,700	115,000
Total Police Administration and Training	852,100	1,085,600	1,083,800	1,153,800

111.014 Police Communications and Records

111.03.014.5101 Full Time Labor	245,400	250,600	248,300	255,600
111.03.014.5102 Part Time Labor	9,900	17,400	13,500	17,800
111.03.014.5103 Over Time Labor	300	5,200	5,200	5,300
111.03.014.5201 FICA	15,600	16,900	16,600	17,300
111.03.014.5202 Medicare	3,600	4,000	3,900	4,000
111.03.014.5203 IMRF	27,200	24,600	24,300	24,700
111.03.014.5206 PPO Health/Dental Plan	63,500	68,000	68,000	68,000
111.03.014.5209 Life Insurance	500			
111.03.014.6101 Professional Services - Legal	400	200	200	300
111.03.014.6107 Professional Services -Other	1,109,300	1,187,100	1,187,100	1,252,800
111.03.014.6201 Professional Development	1,900			1,800
111.03.014.6202 Membership Dues	100			
111.03.014.6203 Postage	3,500	5,000	5,000	5,000
111.03.014.6210 Activities Programming Costs		400	400	20,300
111.03.014.6212 Education & Training	200	600	600	600
111.03.014.6215 Repairs	1,000	2,000	1,000	1,200
111.03.014.6216 Maintenance of Equipment	25,400	32,300	32,300	32,300
111.03.014.6304 Utilities - Telephone	9,200	12,800	12,800	12,800
111.03.014.6305 Utilities - Mobile Phones	10,600	15,400	12,900	15,500
111.03.014.6502 Supplies - Office	5,600	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		1,100	1,300	600
111.03.014.6606 Computer Software & Hardware		2,300	1,100	
111.03.014.7104 Machinery & Equipment	34,300	77,700	20,600	95,800
Total Police Communications and Records	1,568,400	1,731,100	1,662,600	1,839,300

111.015 Police Patrol

111.03.015.5101 Full Time Labor	3,996,300	4,203,500	4,175,200	4,384,400
111.03.015.5103 Over Time Labor	213,500	278,300	277,000	284,600
111.03.015.5201 FICA	2,200		700	
111.03.015.5202 Medicare	63,600	65,400	64,600	67,700
111.03.015.5206 PPO Health/Dental Plan	694,800	748,000	748,000	765,000
111.03.015.5209 Life Insurance	9,200			
111.03.015.6107 Professional Services -Other				900
111.03.015.6205 Photo & Printing	3,400	4,800	4,800	4,800
111.03.015.6209 Laundry & Uniforms	3,700	4,600	4,600	4,600
111.03.015.6210 Activities Programming Costs	3,100	4,700	4,700	1,800
111.03.015.6212 Education & Training	17,000	31,700	31,700	45,800
111.03.015.6215 Repairs		800		
111.03.015.6216 Maintenance of Equipment	1,200	6,100	6,100	7,900
111.03.015.6404 Equipment Charges	446,600	480,200	480,200	523,000
111.03.015.6502 Supplies - Office	1,500	1,200	1,200	1,200
111.03.015.6503 Supplies - Clothing	30,100	42,800	42,800	45,300
111.03.015.6508 Supplies - Medical & Lab	6,000	14,500	14,500	5,900
111.03.015.6511 Supplies - Traffic Control	800	900	900	1,000

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.03.015.6512 Supplies - Department	18,700	26,400	26,400	35,000
111.03.015.7104 Machinery & Equipment	19,600	5,000	5,000	18,500
Total Police Patrol	5,531,500	5,918,700	5,888,200	6,197,300

111.016 Police Investigations

111.03.016.5101 Full Time Labor	973,800	974,500	973,400	1,000,100
111.03.016.5103 Over Time Labor	114,800	96,000	96,000	98,600
111.03.016.5201 FICA	3,600	3,700	3,700	3,800
111.03.016.5202 Medicare	14,600	15,500	15,500	15,900
111.03.016.5203 IMRF	6,600	5,700	5,700	5,800
111.03.016.5206 PPO Health/Dental Plan	157,700	170,000	170,000	170,000
111.03.016.5209 Life Insurance	2,300			
111.03.016.6107 Professional Services -Other	11,700	14,300	14,300	14,000
111.03.016.6201 Professional Development		1,000	1,100	3,500
111.03.016.6202 Membership Dues	45,200	49,200	45,200	49,200
111.03.016.6205 Photo & Printing	100	500	500	500
111.03.016.6206 Receptions & Ceremonials				100
111.03.016.6210 Activities Programming Costs	2,600	16,200	14,200	16,200
111.03.016.6212 Education & Training	3,000	6,500	6,500	7,200
111.03.016.6215 Repairs		500	300	500
111.03.016.6501 Supplies - Books & Periodicals				2,800
111.03.016.6503 Supplies - Clothing	6,000	6,500	6,500	7,000
111.03.016.6510 Supplies - Small Tools	200	1,100	1,100	300
111.03.016.6512 Supplies - Department	7,300	6,500	6,500	2,300
111.03.016.7104 Machinery & Equipment	6,300			
Total Police Investigations	1,355,700	1,367,700	1,360,400	1,398,000

111.017 Police Extra Jobs

111.03.017.5103 Over Time Labor	463,300	410,000	410,000	421,300
111.03.017.5202 Medicare		5,900	5,900	6,100
111.03.017.6205 Photo & Printing	900	1,000	1,000	1,000
111.03.017.6512 Supplies - Department	800	5,000	3,000	3,000
Total Police Extra Jobs	465,000	421,900	419,900	431,400

111.018 Police Traffic and Community Service

111.03.018.5101 Full Time Labor	335,300	334,600	239,000	245,600
111.03.018.5102 Part Time Labor	109,700	116,000	116,000	118,300
111.03.018.5103 Over Time Labor	35,100	48,800	45,000	45,900
111.03.018.5201 FICA	14,900	17,700	17,600	18,100
111.03.018.5202 Medicare	7,600	7,200	5,800	5,900
111.03.018.5203 IMRF	7,300	9,700	16,200	16,400
111.03.018.5206 PPO Health/Dental Plan	63,200	68,000	68,000	51,000
111.03.018.5209 Life Insurance	800			
111.03.018.6106 Professional Services - Medical	800			
111.03.018.6107 Professional Services -Other	3,600	7,100	4,500	5,000
111.03.018.6210 Activities Programming Costs		7,000	4,000	7,000
111.03.018.6212 Education & Training	5,600	4,700	3,000	2,900
111.03.018.6216 Maintenance of Equipment	3,100	3,900	3,900	2,400
111.03.018.6501 Supplies - Books & Periodicals	3,800	3,800	3,800	1,500
111.03.018.6502 Supplies - Office		400	400	400
111.03.018.6503 Supplies - Clothing	700	1,100	1,100	6,300

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.03.018.6510 Supplies - Small Tools	300	300	300	300
111.03.018.6511 Supplies - Traffic Control	3,400	4,400	4,400	4,000
111.03.018.6512 Supplies - Department		600	600	600
111.03.018.6513 Business Expenses	500	700	400	400
Total Police Traffic and Community Service	595,600	635,900	534,000	531,900

111.019 Fire Administration

111.04.019.5101 Full Time Labor	358,400	365,100	365,100	378,300
111.04.019.5201 FICA	4,600	4,800	4,700	4,900
111.04.019.5202 Medicare	5,100	5,300	5,300	5,500
111.04.019.5203 IMRF	8,400	7,400	7,300	7,500
111.04.019.5206 PPO Health/Dental Plan	47,200	51,000	51,000	51,000
111.04.019.5209 Life Insurance	800			
111.04.019.6201 Professional Development	1,600	2,200	2,200	2,200
111.04.019.6202 Membership Dues	7,900	8,400	8,400	8,400
111.04.019.6203 Postage	200	200	200	200
111.04.019.6205 Photo & Printing	900	900	900	900
111.04.019.6206 Receptions & Ceremonials	300	800	800	2,300
111.04.019.6211 Employee Appreciation	600	600	600	600
111.04.019.6212 Education & Training	200	600	600	2,200
111.04.019.6215 Repairs		400		400
111.04.019.6216 Maintenance of Equipment	16,900	29,800	29,800	26,900
111.04.019.6304 Utilities - Telephone		100	100	200
111.04.019.6305 Utilities - Mobile Phones	3,400	3,400	3,400	3,500
111.04.019.6404 Equipment Charges	12,600	16,200	16,200	16,400
111.04.019.6405 IT Charges	86,100	118,700	118,700	143,000
111.04.019.6501 Supplies - Books & Periodicals	300	300	300	300
111.04.019.6502 Supplies - Office	3,900	2,500	2,400	2,500
111.04.019.6512 Supplies - Department	300	300	300	300
111.04.019.6513 Business Expenses	1,300	15,100	15,100	2,000
111.04.019.6604 Furnishings & Small Equipment	300	300	300	600
111.04.019.6606 Computer Software & Hardware		300	300	600
Total Fire Administration	561,400	634,400	633,900	660,600

111.020 Fire Emergency Medical

111.04.020.6106 Professional Services - Medical	20,000	19,800	19,800	19,800
111.04.020.6212 Education & Training	10,200	11,300	11,300	11,600
111.04.020.6215 Repairs	800	1,000	1,000	1,000
111.04.020.6216 Maintenance of Equipment	1,800	1,600	1,600	1,800
111.04.020.6404 Equipment Charges	59,400	103,800	103,800	85,300
111.04.020.6501 Supplies - Books & Periodicals	1,200	2,000	2,000	2,000
111.04.020.6503 Supplies - Clothing	600	700	700	700
111.04.020.6507 Supplies - Chemicals	1,700	2,000	2,000	2,000
111.04.020.6508 Supplies - Medical & Lab	2,500	12,400	12,400	12,500
111.04.020.6510 Supplies - Small Tools	1,500	1,400	1,400	1,500
111.04.020.6512 Supplies - Department	1,300	1,700	1,700	1,700
111.04.020.6604 Furnishings & Small Equipment	4,600	4,500	4,500	5,200
111.04.020.7104 Machinery & Equipment	29,900	32,000	32,000	61,000
Total Fire Emergency Medical	135,400	194,200	194,100	206,000

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.021 Fire Prevention and Education				
111.04.021.5101 Full Time Labor	53,400			
111.04.021.5102 Part Time Labor	11,900			
111.04.021.5103 Over Time Labor	200			
111.04.021.5201 FICA	4,000			
111.04.021.5202 Medicare	900			
111.04.021.5203 IMRF	7,300			
111.04.021.5206 PPO Health/Dental Plan	17,700			
111.04.021.5209 Life Insurance	100			
111.04.021.6107 Professional Services -Other	5,600			
111.04.021.6201 Professional Development	100			
111.04.021.6202 Membership Dues	600			
111.04.021.6203 Postage	900			
111.04.021.6205 Photo & Printing	400			
111.04.021.6212 Education & Training	600			
111.04.021.6404 Equipment Charges	3,300			
111.04.021.6502 Supplies - Office	400			
111.04.021.6509 Supplies - Activity	16,300			
111.04.021.6512 Supplies - Department	100			
Total Fire Prevention and Education	123,900	-	-	-
111.022 Fire Suppression and Training				
111.04.022.5101 Full Time Labor	4,646,800	4,742,800	4,742,800	4,808,600
111.04.022.5103 Over Time Labor	233,800	260,000	260,000	265,200
111.04.022.5202 Medicare	67,500	72,500	72,500	73,600
111.04.022.5206 PPO Health/Dental Plan	757,300	816,000	816,000	816,000
111.04.022.5209 Life Insurance	10,700			
111.04.022.6107 Professional Services -Other		1,900	1,900	2,000
111.04.022.6202 Membership Dues	8,300	8,500	8,400	8,700
111.04.022.6209 Laundry & Uniforms	700	500	500	800
111.04.022.6212 Education & Training	17,500	25,100	25,100	24,800
111.04.022.6216 Maintenance of Equipment	18,000	16,800	16,800	18,000
111.04.022.6304 Utilities - Telephone		100	100	100
111.04.022.6404 Equipment Charges	242,400	361,500	361,500	368,000
111.04.022.6501 Supplies - Books & Periodicals	400	1,900	1,900	1,600
111.04.022.6503 Supplies - Clothing	52,800	41,000	41,000	43,100
111.04.022.6504 Supplies - Repairs	200	300	200	3,300
111.04.022.6505 Supplies - Maintenance		200	200	300
111.04.022.6507 Supplies - Chemicals	2,000	1,000	1,000	1,000
111.04.022.6510 Supplies - Small Tools	3,700	3,900	3,800	3,900
111.04.022.6512 Supplies - Department	12,900	9,900	9,900	10,300
111.04.022.6604 Furnishings & Small Equipment	7,100	4,400	4,400	4,900
111.04.022.7104 Machinery & Equipment	18,400			
Total Fire Suppression and Training	6,100,400	6,368,000	6,367,900	6,453,800

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.023 Building				
111.05.023.5101 Full Time Labor	1,032,900	1,141,100	1,141,100	1,179,900
111.05.023.5102 Part Time Labor	170,300	199,200	182,600	204,000
111.05.023.5103 Over Time Labor	58,900	73,000	73,000	52,000
111.05.023.5201 FICA	76,100	89,000	86,400	88,300
111.05.023.5202 Medicare	17,900	20,800	20,300	20,800
111.05.023.5203 IMRF	130,800	130,500	125,000	126,500
111.05.023.5206 PPO Health/Dental Plan	221,700	263,500	263,500	263,500
111.05.023.5209 Life Insurance	2,100			
111.05.023.6107 Professional Services -Other	190,100	265,100	265,100	210,000
111.05.023.6201 Professional Development	3,300	9,800	7,300	10,800
111.05.023.6202 Membership Dues & Licenses	300	1,400	1,400	1,400
111.05.023.6203 Postage	1,600	4,600	3,000	3,000
111.05.023.6205 Photo & Printing	7,500	5,500	5,500	3,000
111.05.023.6210 Activities Programming Costs	3,300	6,200	5,200	5,200
111.05.023.6211 Employee Appreciation	300	1,300	1,300	1,300
111.05.023.6216 Maintenance of Equipment	-	300	300	300
111.05.023.6305 Utilities - Mobile Phones	6,100	7,800	9,400	11,600
111.05.023.6404 Equipment Charges	13,000	42,500	42,500	38,800
111.05.023.6405 IT Charges	54,800	70,200	70,200	98,700
111.05.023.6501 Supplies - Books & Periodicals	9,400	1,800	1,800	1,800
111.05.023.6502 Supplies - Office	6,600	7,300	7,300	7,300
111.05.023.6503 Supplies - Clothing	2,100	6,000	4,000	4,000
111.05.023.6512 Supplies - Department	5,300	18,100	18,100	18,100
111.05.023.6513 Business Expenses	300	1,000	1,000	1,000
111.05.023.6604 Furnishings & Small Equipment	4,500	2,500	2,500	2,500
Total Building	2,019,200	2,368,400	2,337,700	2,353,800
111.024 Planning				
111.05.024.5101 Full Time Labor	448,600	515,700	515,700	547,400
111.05.024.5102 Part Time Labor	21,600	34,400	30,000	35,400
111.05.024.5103 Over Time Labor	700			
111.05.024.5201 FICA	28,200	34,100	34,000	35,400
111.05.024.5202 Medicare	6,700	8,000	8,100	8,500
111.05.024.5203 IMRF	46,000	49,500	49,100	50,100
111.05.024.5206 PPO Health/Dental Plan	103,300	110,500	110,500	110,500
111.05.024.5209 Life Insurance	700			
111.05.024.6107 Professional Services -Other	5,700	44,500	29,500	30,300
111.05.024.6201 Professional Development	5,500	8,000	5,200	9,800
111.05.024.6202 Membership Dues	3,300	6,900	6,300	5,900
111.05.024.6203 Postage	12,400	15,000	15,000	15,000
111.05.024.6205 Photo & Printing	5,500	5,000	4,000	3,500
111.05.024.6211 Employee Appreciation	300	800	800	1,000
111.05.024.6404 Equipment Charges	2,100	5,300	5,300	4,900
111.05.024.6405 IT Charges	116,600	116,400	116,400	115,300
111.05.024.6501 Supplies - Books & Periodicals	100	400	400	400
111.05.024.6502 Supplies - Office	5,300	7,000	7,000	7,000
111.05.024.6512 Supplies - Department	100			
111.05.024.6513 Business Expenses		300	300	300
111.05.024.6604 Furnishings & Small Equipment	500	800	800	800
Total Planning	813,200	962,300	938,100	981,200

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.025 Public Works				
111.06.025.5101 Full Time Labor	376,100	389,200	384,100	398,200
111.06.025.5103 Over Time Labor	100			
111.06.025.5104 Car Allowance	4,100	4,100	4,100	4,100
111.06.025.5201 FICA	21,100	24,100	22,200	22,600
111.06.025.5202 Medicare	5,400	5,600	5,600	5,800
111.06.025.5203 IMRF	41,700	37,400	36,900	37,800
111.06.025.5206 PPO Health/Dental Plan	64,600	69,400	69,400	69,400
111.06.025.5209 Life Insurance	700			
111.06.025.6104 Professional Services - Planning	8,700			
111.06.025.6107 Professional Services -Other	2,200	4,300	3,500	4,300
111.06.025.6201 Professional Development	1,800	1,800	2,800	1,800
111.06.025.6202 Membership Dues	1,300	1,900	1,200	1,300
111.06.025.6203 Postage	4,400	6,100	6,100	6,100
111.06.025.6305 Utilities - Mobile Phones	1,600	1,900	1,900	1,900
111.06.025.6405 IT Charges	72,700	113,500	113,500	131,200
111.06.025.6502 Supplies - Office	2,300	2,500	2,500	2,500
111.06.025.6503 Supplies - Clothing	2,700	1,500	1,200	1,200
Total Public Works	611,600	663,200	654,800	688,100

111.026 Engineering				
111.06.026.5101 Full Time Labor	452,100	457,900	457,900	445,500
111.06.026.5102 Part Time Labor	25,600	92,000	92,000	116,000
111.06.026.5103 Over Time Labor	15,900	13,000	13,000	13,300
111.06.026.5201 FICA	30,000	36,200	36,200	35,600
111.06.026.5202 Medicare	7,000	8,500	8,500	8,300
111.06.026.5203 IMRF	54,800	56,000	56,000	54,500
111.06.026.5206 PPO Health/Dental Plan	78,900	85,000	85,000	85,000
111.06.026.5209 Life Insurance	1,100			
111.06.026.6107 Professional Services -Other	93,200	99,000	98,600	102,000
111.06.026.6201 Professional Development	4,200	3,800	3,700	3,700
111.06.026.6202 Membership Dues	600	500	500	500
111.06.026.6205 Photo & Printing	100	200	100	100
111.06.026.6305 Utilities - Mobile Phones	3,000	2,700	3,300	3,300
111.06.026.6404 Equipment Charges	11,600	28,200	28,200	25,800
111.06.026.6405 IT Charges	52,900	49,200	49,200	52,500
111.06.026.6502 Supplies - Office	1,000	1,000	500	500
111.06.026.6503 Supplies - Clothing			500	500
111.06.026.6510 Supplies - Small Tools	500	600	500	500
111.06.026.6606 Computer Software & Hardware	500			2,000
Total Engineering	832,800	933,500	933,500	949,500

111.064 Forestry				
111.06.064.5101 Full Time Labor	145,300	184,900	184,900	190,600
111.06.064.5102 Part Time Labor	20,800	31,700	31,700	32,700
111.06.064.5103 Over Time Labor	800	1,500	1,500	3,000
111.06.064.5201 FICA	10,300	13,500	13,500	14,000
111.06.064.5202 Medicare	2,400	3,200	3,200	3,300
111.06.064.5203 IMRF	18,600	20,900	20,900	21,500
111.06.064.5206 PPO Health/Dental Plan	37,000	46,400	46,400	46,500

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.06.064.5209 Life Insurance	400			
111.06.064.6107 Professional Services -Other	251,200	266,100	269,300	264,300
111.06.064.6201 Professional Development	1,000	100	700	1,100
111.06.064.6202 Membership Dues	100	500	1,300	900
111.06.064.6214 Maintenance Tree Service	236,700	278,500	276,500	278,500
111.06.064.6303 Utilities - Cleaning/Waste Disposal		4,000		
111.06.064.6305 Utilities - Mobile Phones	2,000	1,200	1,600	2,900
111.06.064.6404 Equipment Charges	14,700	10,600	10,600	9,700
111.06.064.6405 IT Charges	18,600	22,900	22,900	26,200
111.06.064.6502 Supplies - Office	100	300	200	300
111.06.064.6503 Supplies - Clothing			300	
111.06.064.6506 Supplies - Landscaping	16,400	17,000	15,000	17,000
111.06.064.6510 Supplies - Small Tools	300	800	300	300
111.06.064.6606 Computer Software & Hardware	2,100	2,100	1,900	1,900
111.06.064.7103 Improvements Other Than Building	266,100	245,000	240,000	205,000
Total Forestry	1,044,800	1,151,800	1,142,800	1,119,700

111.027 Facilities

111.07.027.5101 Full Time Labor	213,800	265,700	265,700	256,000
111.07.027.5102 Part Time Labor	4,900	5,200		36,600
111.07.027.5103 Over Time Labor	7,300	12,000	12,000	12,200
111.07.027.5201 FICA	13,700	17,200	17,200	18,900
111.07.027.5202 Medicare	3,200	4,000	4,000	4,400
111.07.027.5203 IMRF	24,500	26,700	26,700	28,900
111.07.027.5206 PPO Health/Dental Plan	54,500	65,100	65,100	59,300
111.07.027.5209 Life Insurance	400			
111.07.027.6107 Professional Services -Other	159,500	177,700	177,700	182,000
111.07.027.6201 Professional Development	3,300	4,600	4,600	4,600
111.07.027.6209 Laundry & Uniforms				500
111.07.027.6216 Maintenance of Equipment	35,100	40,200	40,200	48,600
111.07.027.6301 Utilities - Electric		2,200	1,900	1,900
111.07.027.6302 Utilities - Gas Heating	1,200	16,800	16,800	17,000
111.07.027.6303 Utilities - Cleaning/Waste Disposal	3,400	30,500	10,000	10,000
111.07.027.6304 Utilities - Telephone	50,700	51,800	51,800	51,800
111.07.027.6305 Utilities - Mobile Phones	3,300	3,000	3,000	3,000
111.07.027.6401 Building Maintenance	168,400	200,000	200,000	200,000
111.07.027.6404 Equipment Charges	32,700	58,500	58,500	53,500
111.07.027.6505 Supplies - Maintenance	35,200	35,000	35,000	35,000
111.07.027.6510 Supplies - Small Tools	4,000	4,000	3,500	4,000
111.07.027.6512 Supplies - Department	3,100	3,800	3,800	3,800
111.07.027.6513 Business Expenses	100	2,500	2,000	2,000
111.07.027.6604 Furnishings & Small Equipment	6,700	10,000	10,000	10,000
111.07.027.6606 Computer Software & Hardware	6,300	6,200	6,200	6,200
111.07.027.7102 Buildings and Building Improvements	1,609,300	1,065,000	1,020,000	1,045,000
111.07.028.7102 Buildings and Building Improvements	467,100	496,900	496,900	335,000
111.07.030.6301 Utilities - Electric	1,700			
111.07.031.6302 Utilities - Gas Heating	10,800			
111.07.035.6107 Professional Services -Other	182,500	290,000	290,000	290,000
111.07.035.6302 Utilities - Gas Heating	3,600	15,600	900	900
111.07.035.6401 Building Maintenance	25,600	23,000	23,000	23,000
111.07.027.6503 Supplies - Clothing			500	500

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.07.035.6505 Supplies - Maintenance	1,100	16,500	16,500	16,500
111.07.035.7102 Buildings and Building Improvements	1,513,000			
Total Facilities	4,649,800	2,949,800	2,863,600	2,761,100

111.039 Historic Preservation Commission

111.09.039.6107 Professional Services -Other	7,100	8,200	8,200	8,200
111.09.039.6202 Membership Dues	300	500	400	400
111.09.039.6204 Advertising	200	200	200	200
111.09.039.6205 Photo & Printing	400	1,000	1,000	4,000
111.09.039.6212 Education & Training		400	400	400
111.09.039.6501 Supplies - Books & Periodicals		100	100	100
111.09.039.6513 Business Expenses	200	700	700	700
Total Historic Preservation Commission	8,300	11,000	10,900	13,900

111.040 Plan and Design Commission

111.09.040.6107 Professional Services -Other	41,600	37,800	37,800	37,800
111.09.040.6204 Advertising	1,800	2,300	2,100	2,300
111.09.040.6212 Education & Training	700	1,500	1,500	1,400
111.09.040.6501 Supplies - Books & Periodicals	200	200	100	200
111.09.040.6502 Supplies - Office		100		100
111.09.040.6513 Business Expenses	100	500	300	500
Total Plan Commission	44,400	42,300	41,700	42,200

111.041 Housing Commission

111.09.041.6107 Professional Services -Other	3,600	6,700	6,700	6,700
111.09.041.6202 Membership Dues		400		
111.09.041.6210 Activities Programming Costs	300	9,400	300	300
111.09.041.6501 Supplies - Books & Periodicals		100	100	100
111.09.041.6513 Business Expenses	800	1,200	1,200	1,200
Total Housing Commission	4,700	17,800	8,300	8,300

111.042 Business and Economic Development Commission

111.09.042.6205 Photo & Printing		300	300	300
111.09.042.6513 Business Expenses	200	200	200	300
Total Business and Economic Development Commission	200	500	500	500

111.043 Human Relations Commission

111.09.043.6206 Receptions & Ceremonials	600	1,000	400	800
111.09.043.6210 Activities Programming Costs	27,700	30,000	29,700	27,500
111.09.043.6513 Business Expenses	5,400	500	500	700
Total Human Relation Commission	33,700	31,500	30,700	29,000

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
111.045 Ravinia Festival Commission				
111.09.045.6204 Advertising		200	200	200
111.09.045.6513 Business Expenses	100	200	200	200
Total Ravinia Festival Commission	200	400	400	400

111.046 Cultural Arts Commission				
111.09.046.6202 Membership Dues	100	300	300	300
111.09.046.6210 Activities Programming Costs	42,100	48,400	42,000	44,000
111.09.046.6513 Business Expenses		100	100	100
Total Cultural Arts Commission	42,200	48,700	42,300	44,400

111.047 Natural Resources Commission				
111.09.047.6212 Education & Training	200	1,000	400	1,000
111.09.047.6513 Business Expenses	900	1,300	1,100	1,300
Total Natural Resources Commission	1,100	2,300	1,500	2,300

111.049 Zoning Board of Appeals				
111.09.049.6107 Professional Services -Other	14,900	20,500	12,000	8,800
111.09.049.6204 Advertising	3,100	4,000	4,000	4,000
111.09.049.6513 Business Expenses		100	100	100
Total Zoning Board of Appeals	18,000	24,600	16,100	12,800

111.050 Transportation Commission				
111.09.050.6107 Professional Services -Other	2,200	5,000	5,000	5,000
111.09.050.6513 Business Expenses	500	1,100	1,100	1,100
111.09.050.6604 Furnishings & Small Equipment		1,500	1,500	1,500
Total Transportation Commission	2,700	7,600	7,600	7,600

111.055 Board of Police and Fire Commissioners				
111.09.055.6106 Professional Services - Medical	16,900	22,000	21,400	24,300
111.09.055.6107 Professional Services -Other	3,200	7,800	7,800	10,400
111.09.055.6201 Professional Development	1,900	1,600	1,600	1,600
111.09.055.6202 Membership Dues	400	400	400	400
111.09.055.6208 Travel Allowance	400	1,000	1,000	1,000
111.09.055.6213 Recruitment Costs	8,400	14,500	13,500	21,500
111.09.055.6513 Business Expenses	200	400	400	600
Total Board of Police and Fire Commissioners	31,400	47,700	46,100	59,800

121 Multi-Modal Transportation Fund

121.062 Street & Sidewalk

121.06.062.5101 Full Time Labor	595,600	615,500	615,500	639,300
121.06.062.5102 Part Time Labor	101,600	163,800	163,800	167,800
121.06.062.5103 Over Time Labor	128,800	115,000	115,000	117,300
121.06.062.5201 FICA	49,700	55,400	55,400	57,300
121.06.062.5202 Medicare	11,600	13,000	13,000	13,400
121.06.062.5203 IMRF	91,700	85,900	85,900	87,600
121.06.062.5206 PPO Health/Dental Plan	142,900	153,000	153,000	153,000
121.06.062.5209 Life Insurance	1,100			
121.06.062.6106 Professional Services - Medical	600	1,200	1,000	1,200
121.06.062.6107 Professional Services -Other	130,400	134,800	134,800	143,900
121.06.062.6202 Membership Dues	200	200	200	200

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
121.06.062.6209 Laundry & Uniforms	12,700	4,500	4,000	4,500
121.06.062.6212 Education & Training	400	2,400	2,000	2,400
121.06.062.6216 Maintenance of Equipment	194,200	268,000	268,000	275,000
121.06.062.6223 Reimbursements	7,200	100	100	100
121.06.062.6301 Utilities - Electric	207,300	210,000	210,000	210,000
121.06.062.6303 Utilities - Cleaning/Waste Disposal	14,200	15,000	15,000	15,000
121.06.062.6305 Utilities - Mobile Phones	2,600	2,500	2,500	2,500
121.06.062.6404 Equipment Charges	700,300	680,700	680,700	621,800
121.06.062.6405 IT Charges	22,300	24,800	24,800	17,500
121.06.062.6502 Supplies - Office	500	500	500	500
121.06.062.6503 Supplies - Clothing	6,100	6,000	6,000	6,000
121.06.062.6504 Supplies - Repairs	93,200	90,000	95,000	95,000
121.06.062.6505 Supplies - Maintenance	8,100	10,000	28,000	10,000
121.06.062.6507 Supplies - Chemicals	238,600	228,300	150,000	150,000
121.06.062.6510 Supplies - Small Tools	700	1,500	1,500	1,500
121.06.062.6511 Supplies - Traffic Control	18,700	17,000	17,000	17,000
121.06.062.6512 Supplies - Department	3,400	5,000	5,000	5,000
121.06.062.6513 Business Expenses	9,500	9,200	10,000	12,200
121.06.062.6606 Computer Software & Hardware	900		900	500
121.06.062.7103 Improvements Other Than Building	69,800	75,000	100,000	100,000
121.06.062.7105 Infrastructure	167,200	148,000	103,000	120,000
Total Streets & Sidewalk	3,032,300	3,136,200	3,061,400	3,047,500

121.036 Transit

121.08.036.5101 Full Time Labor	415,000	424,600	424,600	455,100
121.08.036.5102 Part Time Labor	281,600	311,200	311,200	314,300
121.08.036.5103 Over Time Labor	9,300	27,900	27,900	28,400
121.08.036.5201 FICA	43,200	47,300	47,300	49,500
121.08.036.5202 Medicare	10,100	11,100	11,100	11,600
121.08.036.5203 IMRF	59,200	53,000	53,000	45,800
121.08.036.5206 PPO Health/Dental Plan	101,700	109,000	109,000	114,800
121.08.036.5209 Life Insurance	900			
121.08.036.6106 Professional Services - Medical	9,800	13,100	12,300	12,300
121.08.036.6107 Professional Services -Other	3,000	9,400	9,400	9,400
121.08.036.6215 Repairs	2,200	5,000	5,500	5,500
121.08.036.6304 Utilities - Telephone	900	1,000	1,200	1,200
121.08.036.6404 Equipment Charges	11,100	4,500	4,500	4,100
121.08.036.6405 IT Charges	12,400	15,300	15,300	17,500
121.08.036.6502 Supplies - Office	600	1,500	1,500	1,500
121.08.036.6503 Supplies - Clothing	5,000	5,000	5,700	5,700
121.08.036.6512 Supplies - Department	39,800	50,000	49,400	49,400
Total Transit	1,005,500	1,088,800	1,088,800	1,126,000

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
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121.037 Transit Ravinia

121.08.037.5101 Full Time Labor	27,400	29,000	29,000	29,600
121.08.037.5102 Part Time Labor	157,200	166,600	166,600	169,900
121.08.037.5103 Over Time Labor	42,100	45,000	45,000	45,900
121.08.037.5201 FICA	14,000	14,900	14,900	15,200
121.08.037.5202 Medicare	3,300	3,500	3,500	3,600
121.08.037.5203 IMRF	7,300	9,100	9,100	23,300
Total Transit Ravinia	251,300	268,100	268,100	287,400

122 Motor Fuel Tax Fund

122.06.065.9203 Transfer To Street Fund	130,000	95,000	95,000	220,000
122.06.065.9214 Transfer to Capital Projects Fund	720,000	720,000	720,000	750,400
Total Motor Fuel Tax	850,000	815,000	815,000	970,400

124 E911 Fund

124.03.067.6215 Repairs	500	1,000	1,000	2,000
124.03.067.6216 Maintenance of Equipment	2,400	2,700	2,700	2,700
124.03.067.6304 Utilities - Telephone	17,200	28,400	28,400	28,400
124.03.067.9201 Transfer to General Fund	350,000	350,000	350,000	350,000
Total E-911 Fund	370,000	382,100	382,100	383,100

127 HP Theatre Fund

127.01.110.6301 Utilities - Electric	12,600	12,500	4,000	-
127.01.110.6302 Utilities - Gas Heating	3,900	8,500	5,800	-
127.01.110.6303 Utilities - Cleaning/Waste Disposal		300		
127.01.110.6401 Building Maintenance		2,800	2,200	
Total HP Theatre Fund	16,500	24,000	12,000	-

128 Public Safety Pension Levy

128.03.111.9207 Transfer To Pension Police Fund	2,784,300	2,962,800	2,962,800	3,180,100
128.04.111.9208 Transfer To Pension Fire Fund	2,448,700	2,801,100	2,801,100	3,089,900
Total Public Safety Pension Levy	5,233,000	5,763,900	5,763,900	6,270,000

129 Environmental Sustainability Fund

129.01.052.5102 Part Time Labor	22,900	22,600	22,500	23,300
129.01.052.5201 FICA	1,400	1,400	1,400	1,400
129.01.052.5202 Medicare	300	300	300	300
129.01.052.5203 IMRF	1,100			
129.01.052.6107 Professional Services -Other	73,100	102,200	35,500	73,200
129.01.052.6202 Membership Dues	16,200	16,300	16,500	16,600
129.01.052.6513 Business Expenses		200	100	200
129.01.052.9204 Transfer To Parking Fund	68,000			
Total Environmental Sustainability Fund	183,100	143,000	76,400	115,000

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
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131 Debt Service Fund

131.02.068.8101	Bond Principal	2,762,200	2,839,000	2,839,000	523,500
131.02.068.8102	Bond Interest	237,600	176,800	176,800	431,300
131.02.068.8103	Bond Administration Fee	2,400	2,000	2,500	2,500
131.02.068.8106	Bond Issuance Costs	69,600	65,000	65,000	65,000
131.02.068.9201	Transfer to General Fund				1,000,000
Total Debt Service Fund		3,071,700	3,082,800	3,083,300	2,022,300

141 Streets and Other Capital Project Fund

141.06.070.7103	Improvements Other Than Building	4,608,000	5,425,500	5,181,200	9,425,000
Total Capital Project Fund		4,608,000	5,425,500	5,181,200	9,425,000

143 Tax Increment Financing Capital Projects

143.06.069.6107	Professional Services -Other	28,500	120,000	30,000	590,000
Total Tax Increment Financing Capital Proj.		28,500	120,000	30,000	590,000

211 Parking Fund

211.072 Parking Enforcement

211.06.072.5101	Full Time Labor	115,800	134,100	122,200	125,900
211.06.072.5102	Part Time Labor	131,000	142,900	128,300	142,000
211.06.072.5103	Over Time Labor	1,100	1,000	1,000	1,000
211.06.072.5201	FICA	15,700	17,200	15,600	16,700
211.06.072.5202	Medicare	3,700	4,000	3,600	3,900
211.06.072.5203	IMRF	13,400	13,000	11,800	12,000
211.06.072.5206	PPO Health/Dental Plan	31,800	34,000	34,000	34,000
211.06.072.5209	Life Insurance	200			
211.06.072.6107	Professional Services -Other		400	400	-
211.06.072.6205	Photo & Printing	1,700	4,100	4,100	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	4,900	4,900	7,200
211.06.072.7104	Machinery & Equipment		49,500		
Total Parking Enforcement		319,900	406,000	326,800	346,700

211.073 Parking Administration

211.06.073.5101	Full Time Labor	8,900	9,200	9,100	9,400
211.06.073.5103	Over Time Labor	400	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	900
211.06.073.5206	PPO Health/Dental Plan	1,700	1,900	1,900	1,900
211.06.073.6107	Professional Services -Other	35,800	60,000	20,000	41,000
211.06.073.6203	Postage	-	500	500	500
211.06.073.6207	Rent	70,200	68,100	76,400	72,000
211.06.073.6301	Utilities - Electric	84,700	110,000	88,800	90,600
211.06.073.6304	Utilities - Telephone	700	1,700	1,000	1,700
211.06.073.6401	Building Maintenance	55,800	65,600	55,000	60,000
211.06.073.6512	Supplies - Department	14,900	17,000	17,000	17,000
211.06.073.9201	Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Administration		324,400	385,300	321,100	345,500

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
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211.074 Parking Construction and Improvements

211.06.074.7103 Improvements Other Than Building	582,900	85,000	85,000	70,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Construction and Improvemts.	632,400	134,500	134,500	119,500

212 Water Fund

212.075 Water Treatment and Production

212.06.075.5101 Full Time Labor	843,000	896,400	889,300	918,500
212.06.075.5103 Over Time Labor	23,300	46,800	46,800	48,100
212.06.075.5201 FICA	52,500	58,500	58,000	59,900
212.06.075.5202 Medicare	12,300	13,700	13,600	14,000
212.06.075.5203 IMRF	96,300	90,600	89,900	91,600
212.06.075.5206 PPO Health/Dental Plan	174,100	187,000	187,000	187,000
212.06.075.5209 Life Insurance	1,900			
212.06.075.5215 Compensated Absences	(9,500)			
212.06.075.5218 Change in IMRF NPL	187,000			
212.06.075.6106 Professional Services - Medical	14,400			
212.06.075.6107 Professional Services -Other	5,000	50,000	20,000	20,000
212.06.075.6201 Professional Development	1,300	3,500	3,500	6,000
212.06.075.6202 Membership Dues	4,300	4,500	4,500	4,500
212.06.075.6203 Postage	400	1,200	1,200	1,200
212.06.075.6205 Photo & Printing	2,300	4,400	2,000	4,400
212.06.075.6209 Laundry & Uniforms	3,300	2,900	2,300	2,300
212.06.075.6212 Education & Training	100	12,300	12,300	2,500
212.06.075.6216 Maintenance of Equipment	68,600	64,400	65,000	70,300
212.06.075.6301 Utilities - Electric	509,100	500,000	500,000	500,000
212.06.075.6302 Utilities - Gas Heating	40,700	51,200	40,000	51,200
212.06.075.6303 Utilities - Cleaning/Waste Disposal	55,300	99,200	99,000	99,200
212.06.075.6304 Utilities - Telephone	1,600	3,800	3,000	3,800
212.06.075.6305 Utilities - Mobile Phones	500	500	500	500
212.06.075.6401 Building Maintenance	28,000	20,000	20,000	20,000
212.06.075.6404 Equipment Charges	16,600	12,300	12,300	11,200
212.06.075.6405 IT Charges	22,700	38,600	38,600	52,500
212.06.075.6501 Supplies - Books & Periodicals		500	200	500
212.06.075.6502 Supplies - Office	2,400	5,000	4,000	5,000
212.06.075.6503 Supplies - Clothing	3,200	4,900	4,900	4,900
212.06.075.6505 Supplies - Maintenance	33,400	30,000	38,000	35,000
212.06.075.6507 Supplies - Chemicals	113,200	112,200	107,000	112,200
212.06.075.6508 Supplies - Medical & Lab	11,900	12,000	12,000	12,000
212.06.075.6510 Supplies - Small Tools	1,800	2,000	2,000	2,000
212.06.075.6514 Gas, Oil & Anti-Freeze	3,400	19,700	7,000	10,000
212.06.075.6604 Furnishings & Small Equipment		1,500	1,500	1,500
212.06.075.6606 Computer Software & Hardware	17,400	15,500	15,500	17,000
212.06.075.7102 Buildings and Building Improvements	1,400			
Total Water Treatment and Production	2,343,300	2,365,000	2,300,900	2,368,900

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
212.076 Water Distribution				
212.06.076.5101 Full Time Labor	452,200	482,100	460,400	485,300
212.06.076.5103 Over Time Labor	24,200	42,400	42,400	43,600
212.06.076.5201 FICA	29,100	32,500	31,200	32,800
212.06.076.5202 Medicare	6,800	7,600	7,300	7,700
212.06.076.5203 IMRF	52,300	50,300	48,300	50,100
212.06.076.5206 PPO Health/Dental Plan	91,500	115,400	115,400	115,300
212.06.076.5209 Life Insurance	1,000			
212.06.076.6106 Professional Services - Medical	600	4,600	1,000	3,600
212.06.076.6107 Professional Services -Other	88,700	98,000	98,000	99,900
212.06.076.6202 Membership Dues	400	200	300	300
212.06.076.6209 Laundry & Uniforms	3,900	1,100	1,800	1,800
212.06.076.6212 Education & Training	700	1,800	1,800	1,800
212.06.076.6216 Maintenance of Equipment	10,200	30,000	30,000	30,000
212.06.076.6223 Reimbursements	1,100	100	100	100
212.06.076.6303 Utilities - Cleaning/Waste Disposal	14,200	30,000	25,000	25,000
212.06.076.6305 Utilities - Mobile Phones	1,000	500	2,000	2,000
212.06.076.6404 Equipment Charges	310,200	243,200	243,200	222,200
212.06.076.6405 IT Charges	18,600	22,900	22,900	26,200
212.06.076.6503 Supplies - Clothing	6,000	4,500	4,500	4,500
212.06.076.6505 Supplies - Maintenance	46,500	60,000	55,000	55,000
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	2,500
212.06.076.6512 Supplies - Department	27,100	30,000	30,000	30,000
212.06.076.6513 Business Expenses	1,400	1,400	1,000	1,000
212.06.076.6606 Computer Software & Hardware			800	
212.06.076.7104 Machinery & Equipment	6,300	20,000	15,000	20,000
Total Water Distribution	1,198,200	1,282,600	1,241,400	1,262,200

212.077 Water Meters				
212.06.077.5101 Full Time Labor	190,600	202,200	196,500	202,200
212.06.077.5102 Part Time Labor	19,700	26,400	26,400	
212.06.077.5103 Over Time Labor	9,500	23,900	23,900	24,600
212.06.077.5201 FICA	13,500	15,700	15,300	14,100
212.06.077.5202 Medicare	3,100	3,700	3,600	3,300
212.06.077.5203 IMRF	24,400	24,200	24,100	21,500
212.06.077.5206 PPO Health/Dental Plan	47,500	51,000	51,000	51,000
212.06.077.5209 Life Insurance	500			
212.06.077.6107 Professional Services -Other	12,900	8,000	5,000	8,000
212.06.077.6209 Laundry & Uniforms	900	500	900	900
212.06.077.6212 Education & Training		1,000	500	1,000
212.06.077.6223 Reimbursements		100	100	100
212.06.077.6301 Utilities - Electric			600	600
212.06.077.6305 Utilities - Mobile Phones	1,300	700	2,200	1,000
212.06.077.6501 Supplies - Books & Periodicals	400	300	300	300
212.06.077.6504 Supplies - Repairs	9,200	12,000	12,000	12,000
212.06.077.6510 Supplies - Small Tools	1,400	1,200	1,200	1,200
212.06.077.6512 Supplies - Department	70,600	70,000	70,000	70,000
212.06.077.6606 Computer Software & Hardware		25,000	25,000	25,000
212.06.077.7104 Machinery & Equipment	2,844,400	1,015,000	1,015,000	70,000
Total Water Meters	3,250,200	1,480,800	1,473,600	506,700

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
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212.078 Water Capital Projects

212.06.078.5216	Change in OPEB Obligation	5,500			
212.06.078.7102	Buildings and Building Improvements	449,800	2,170,000	1,854,800	640,000
212.06.078.7103	Improvements Other Than Building	725,100	1,540,000	1,540,000	820,000
212.06.078.8101	Bond Principal	746,800	986,900	856,300	1,422,800
212.06.078.8102	Bond Interest	1,159,000	1,317,100	1,254,800	1,290,300
212.06.078.8103	Bond Administration Fee	2,200	3,000	3,000	3,000
212.06.078.8104	Amortization of Bond Discount	(24,300)			
212.06.078.8110	Bond Principal Liab Reduction	(746,800)			
212.06.078.9201	Transfer to General Fund	1,158,600	1,316,700	1,316,700	1,272,000
Total Water Capital Projects		3,476,000	7,333,700	6,825,600	5,448,200

214 Sewer Fund

214.061 Storm Drainage

214.06.061.5101	Full Time Labor	204,800	203,300	203,300	210,800
214.06.061.5103	Over Time Labor	8,600	40,000	40,000	41,100
214.06.061.5201	FICA	12,900	15,100	15,100	15,600
214.06.061.5202	Medicare	3,000	3,500	3,500	3,700
214.06.061.5203	IMRF	23,700	23,400	23,400	23,900
214.06.061.5206	PPO Health/Dental Plan	47,600	51,000	51,000	51,000
214.06.061.5209	Life Insurance	400			
214.06.061.5215	Compensated Absences	3,700			
214.06.061.5216	Change in OPEB Obligation	3,500			
214.06.061.5218	Change in IMRF NPL	36,500			
214.06.061.6103	Professional Services - Engineering	1,000	1,000	1,000	1,000
214.06.061.6107	Professional Services -Other	30,800	25,000	25,000	25,500
214.06.061.6209	Laundry & Uniforms	1,300	800	900	900
214.06.061.6212	Education & Training	2,000	1,800	1,800	1,800
214.06.061.6216	Maintenance of Equipment	1,800	2,500	2,500	2,500
214.06.061.6223	Reimbursements		100	100	100
214.06.061.6303	Utilities - Cleaning/Waste Disposal	10,700	20,500	18,500	18,500
214.06.061.6404	Equipment Charges	200,900	238,300	238,300	217,700
214.06.061.6405	IT Charges	18,600	22,900	22,900	26,200
214.06.061.6505	Supplies - Maintenance	27,900	30,500	30,300	30,500
214.06.061.6510	Supplies - Small Tools	1,500	1,500	1,500	1,500
214.06.061.6511	Supplies - Traffic Control	1,500	1,500	1,500	1,500
214.06.061.6512	Supplies - Department	700	1,000	1,000	1,000
214.06.061.6606	Computer Software & Hardware	800	800	800	800
214.06.061.7103	Improvements Other Than Building	1,761,600	1,991,000	1,991,000	1,890,000
214.06.061.8101	Bond Principal	191,000	200,000	200,000	204,600
214.06.061.8102	Bond Interest	79,800	75,300	75,300	69,500
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	(346,100)			
Total Storm Drainage		2,315,100	2,950,600	2,948,700	2,839,700

214.063 Sanitary Sewer

214.06.063.5101	Full Time Labor	525,200	548,500	539,400	552,000
214.06.063.5102	Part Time Labor				32,200
214.06.063.5103	Over Time Labor	26,500	45,000	45,000	46,200
214.06.063.5201	FICA	33,600	36,800	36,200	39,100
214.06.063.5202	Medicare	7,900	8,700	8,500	9,100

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
214.06.063.5203 IMRF	61,200	57,000	56,100	59,800
214.06.063.5206 PPO Health/Dental Plan	134,000	126,700	126,700	126,700
214.06.063.5209 Life Insurance	1,200			
214.06.063.6107 Professional Services -Other	28,700	30,000	30,000	30,500
214.06.063.6201 Professional Development	200	200	200	200
214.06.063.6209 Laundry & Uniforms	4,100	2,000	2,300	2,300
214.06.063.6212 Education & Training	100	2,000	2,000	2,000
214.06.063.6215 Repairs	7,200	10,000	8,500	9,200
214.06.063.6216 Maintenance of Equipment	3,400	5,500	5,600	5,500
214.06.063.6223 Reimbursements		100	100	100
214.06.063.6301 Utilities - Electric		4,000	4,000	4,000
214.06.063.6302 Utilities - Gas Heating	900	1,200	1,200	1,200
214.06.063.6303 Utilities - Cleaning/Waste Disposal	10,700	17,000	15,000	15,000
214.06.063.6305 Utilities - Mobile Phones	1,600	2,500	2,500	2,500
214.06.063.6404 Equipment Charges	200,900	238,300	238,300	217,700
214.06.063.6405 IT Charges	12,400	15,300	15,300	17,500
214.06.063.6503 Supplies - Clothing	5,400	4,000	4,000	4,000
214.06.063.6505 Supplies - Maintenance	35,200	44,000	44,000	44,000
214.06.063.6507 Supplies - Chemicals	1,500	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	1,000	1,000	1,000	1,000
214.06.063.6512 Supplies - Department	1,000	1,500	1,500	1,500
214.06.063.6606 Computer Software & Hardware	800	800	1,200	800
214.06.063.7103 Improvements Other Than Building	620,000	1,503,000	1,503,000	850,000
214.06.063.7104 Machinery & Equipment	-	50,000	50,000	530,000
214.06.063.8101 Bond Principal	155,100	162,400	162,400	166,200
214.06.063.8102 Bond Interest	64,700	61,000	61,000	56,300
Total Sanitary Sewer	1,945,300	2,980,800	2,967,400	2,829,000

221 Insurance Fund

221.01.080.6106 Professional Services - Medical	5,073,700	5,197,300	5,042,000	5,592,200
221.01.080.6107 Professional Services -Other	25,500	47,200	36,300	38,800
221.01.082.5215 Compensated Absences	1,000			
221.01.082.6107 Professional Services -Other	20,200	25,900	25,900	25,900
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	4,000	9,300	6,200	8,600
221.01.082.6212 Education & Training	1,100	11,600	6,900	11,600
221.01.082.6215 Repairs	700	2,200	2,000	2,200
221.01.082.6501 Supplies - Books & Periodicals		400	400	400
221.01.082.6502 Supplies - Office		200	100	200
221.01.082.6512 Supplies - Department		500	500	500
221.01.082.6604 Furnishings & Small Equipment		4,500	2,500	4,500
221.01.082.6606 Computer Software & Hardware	1,800	5,000	4,800	5,000
221.01.082.7104 Machinery & Equipment	25,000	40,000	40,000	25,000
Total Insurance Fund	5,153,500	5,346,100	5,168,800	5,716,900

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
222 Equipment Maintenance & Replacement Fund				
222.085 Technology Equipment Maintenance				
222.02.085.5101 Full Time Labor	351,300	359,600	358,000	369,100
222.02.085.5201 FICA	20,400	22,300	21,600	22,100
222.02.085.5202 Medicare	4,900	5,200	5,200	5,400
222.02.085.5203 IMRF	37,500	34,500	33,000	33,400
222.02.085.5206 PPO Health/Dental Plan	52,000	56,100	56,100	56,100
222.02.085.5209 Life Insurance	800			
222.02.085.5215 Compensated Absences	2,000			
222.02.085.5218 Change in IMRF NPL	38,100			
222.02.085.6107 Professional Services -Other	204,600	361,600	346,400	295,100
222.02.085.6201 Professional Development	1,900	2,400	2,400	2,400
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	6,000	7,500	4,500	7,500
222.02.085.6216 Maintenance of Equipment	351,200	366,900	353,100	361,300
222.02.085.6510 Supplies - Small Tools	1,400	1,500	1,500	1,500
222.02.085.6512 Supplies - Department	700	800	800	800
222.02.085.6606 Computer Software & Hardware	1,900	5,600	5,400	5,600
222.02.091.7106 IT Software & Equipment	185,100	312,300	277,900	2,306,900
Total Technology Equipment Maintenance	1,260,100	1,536,900	1,466,400	3,467,600

222.087 Police Equipment Maintenance

222.03.087.5101 Full Time Labor	79,200	80,300	80,400	82,500
222.03.087.5103 Over Time Labor	2,100	3,500	3,500	3,600
222.03.087.5201 FICA	4,800	5,200	5,200	5,300
222.03.087.5202 Medicare	1,100	1,200	1,200	1,200
222.03.087.5203 IMRF	9,000	8,000	8,100	8,200
222.03.087.5206 PPO Health/Dental Plan	15,800	17,000	17,000	17,000
222.03.087.5209 Life Insurance	200			
222.03.087.6107 Professional Services -Other				400
222.03.087.6212 Education & Training	400	1,000	800	500
222.03.087.6215 Repairs	18,500	20,000	20,000	20,000
222.03.087.6303 Utilities - Cleaning/Waste Disposal	1,900	2,500	2,500	2,500
222.03.087.6503 Supplies - Clothing	200	300	300	300
222.03.087.6510 Supplies - Small Tools	800	1,600	1,600	1,600
222.03.087.6512 Supplies - Department	36,100	32,500	32,500	33,000
222.03.087.6514 Gas, Oil & Anti-Freeze	74,300	151,600	151,600	151,600
222.03.088.7104 Machinery & Equipment	126,500	155,500	155,500	195,300
Total Police Equipment Maintenance	371,000	480,200	480,100	523,000

222.089 Fire Equipment Maintenance

222.04.089.5101 Full Time Labor	88,200	90,400	89,600	92,400
222.04.089.5103 Over Time Labor	200	700	700	700
222.04.089.5201 FICA	5,300	5,700	5,600	5,800
222.04.089.5202 Medicare	1,200	1,300	1,300	1,400
222.04.089.5203 IMRF	9,800	8,800	8,700	8,800
222.04.089.5206 PPO Health/Dental Plan	15,800	17,000	17,000	17,000
222.04.089.5209 Life Insurance	200			
222.04.089.6107 Professional Services -Other	400	600	500	600
222.04.089.6212 Education & Training	100	400	400	400
222.04.089.6215 Repairs	10,000	10,000	10,000	10,000
222.04.089.6216 Maintenance of Equipment	4,700	4,300	4,200	4,300
222.04.089.6501 Supplies - Books & Periodicals		100	100	100

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2016 Actual	2017 Budget	2017 Estimate	2018 Budget
222.04.089.6503 Supplies - Clothing	700	200	100	200
222.04.089.6504 Supplies - Repairs	4,000			
222.04.089.6510 Supplies - Small Tools		100	100	100
222.04.089.6512 Supplies - Department	34,200	39,000	39,000	45,000
222.04.089.6514 Gas, Oil & Anti-Freeze	31,000	57,900	57,900	57,900
222.04.090.7104 Machinery & Equipment	43,800	245,000	245,000	
Total Fire Equipment Maintenance	249,700	481,400	480,200	244,700

222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	384,900	379,100	378,100	400,800
222.06.083.5103 Over Time Labor	9,600	10,000	10,000	10,300
222.06.083.5201 FICA	24,200	24,100	24,100	25,500
222.06.083.5202 Medicare	5,700	5,600	5,600	6,000
222.06.083.5203 IMRF	43,700	37,400	37,300	39,000
222.06.083.5206 PPO Health/Dental Plan	101,400	95,200	95,200	95,200
222.06.083.5209 Life Insurance	1,000			
222.06.083.5215 Compensated Absences	8,100			
222.06.083.6107 Professional Services -Other	900	1,600	1,000	1,600
222.06.083.6202 Membership Dues	200	500	500	500
222.06.083.6209 Laundry & Uniforms	7,800	4,200	4,200	4,200
222.06.083.6212 Education & Training	800	1,000	1,000	1,000
222.06.083.6215 Repairs	50,200	56,000	56,000	56,000
222.06.083.6216 Maintenance of Equipment	4,900	5,000	5,000	5,000
222.06.083.6303 Utilities - Cleaning/Waste Disposal		300	300	300
222.06.083.6304 Utilities - Telephone	800	800	800	800
222.06.083.6404 Equipment Charges	74,700			
222.06.083.6405 IT Charges	25,900	26,600	26,600	35,000
222.06.083.6502 Supplies - Office	800	800	800	800
222.06.083.6503 Supplies - Clothing	2,200	2,200	2,200	2,200
222.06.083.6504 Supplies - Repairs	153,600	175,000	175,000	175,000
222.06.083.6510 Supplies - Small Tools	5,700	5,800	5,800	5,800
222.06.083.6512 Supplies - Department	500	500	500	500
222.06.083.6514 Gas, Oil & Anti-Freeze	141,500	275,000	200,000	275,000
222.06.083.6606 Computer Software & Hardware	7,400	9,100	9,100	9,600
222.06.084.7104 Machinery & Equipment	632,200	396,800	396,800	300,000
Total Public Works Fleet Maintenance	1,688,800	1,512,600	1,435,800	1,449,800

321 Housing Trust Fund

321.05.094.5102 Part Time Labor	19,900	33,100	32,400	33,300
321.05.094.5201 FICA	1,200	2,100	2,000	2,100
321.05.094.5202 Medicare	300	500	500	500
321.05.094.6210 Activities Programming Costs	300,800	565,000	535,000	297,500
Total Housing Trust Fund	322,300	600,600	569,800	333,400

Grand Total	79,756,800	87,670,600	85,531,100	90,565,000
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DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS



Fiscal Year	Population ¹	Per Capita Income ¹	School Enrollment ²	Unemployment Rate ³	Total Personal Income ⁴	Median Age ¹	College Degree ¹
2007	30,262	55,331	6,256	2.9%	1,674,426,722	40.6	61.6%
2007 ⁵	30,262	55,331	6,212	3.3%	1,674,426,722	40.6	61.6%
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%

Notes:

- (1) U.S. Census Bureau
- (2) Highland Park School Districts
- (3) Illinois Department of Employment Security
- (4) Population times Per Capita Income
- (5) Eight months ended December 31, 2007

PRINCIPAL EMPLOYERS



Last Fiscal Year

Employer	2016		
	Employees		% Total Municipal Employment
Highland Park Hospital	1,200		8.30%
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%
Dick Blick Holdings	100		0.69%
Highland Park Public Library	98	(1)	0.68%
Highland Park Post Office	85		0.59%
First Bank of Highland Park	84		0.58%
Total	4,239		29.33%

Nine Years Prior

Employer	2007		
	Employees		% Total Municipal Employment
Highland Park Hospital	1,200		7.65%
Solo Cup Co	844		5.38%
School District 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	317		2.02%
Manor Care of Highland Park	120		0.77%
Guy Scapolleti Landscaping	90	(1)	0.57%
Highland Park Post Office	85		0.54%
Total	4,990		31.83%

Notes:

(1) Includes full-time and seasonal employees

(2) Data Source - 2016/2007 IL Mfr. Directory, 2016/2007 IL Services Directory, City records

PRINCIPAL TAXPAYERS



Last Fiscal Year

Taxpayer ²	Business/Service	12/31/2016 Equalized Assessed Valuation ¹	as a % of Total EAV
Metzler I Renaissance Place LP	Retail Property	12,436,842	0.54%
Federal Realty Investment Trust	Business/Retail Center	6,906,411	0.30%
Midwest Family Housing LLC	Real Property	6,866,612	0.30%
Americana Apartments	Apartments	5,035,806	0.22%
Highland Park Associates II LLC	Real Property	4,586,851	0.20%
Klaimont Family Associates	Business/Retail Center	4,573,431	0.20%
Elston Avenue Real Estate Company LLC	Real Property	3,969,002	0.17%
Ameritech-Illinois	Utility	3,860,136	0.17%
Sunset Food Mart, Inc.	Retail Property - Grocery Store	3,845,373	0.17%
LB&M Real Estate Management, Inc.	Real Property	3,131,208	0.14%
	Total	55,211,672	2.39%
	2016 Total EAV	2,313,960,326	
	Percentage of Total	2.39%	

Nine Years Prior

Taxpayer ²	Business/Service	12/31/2007 Equalized Assessed Valuation ³	as a % of Total EAV
Renaissance Place, LLC	Business/Retail Center	16,565,010	0.62%
Federal Realty Investment Trust	Business/Retail Center	8,063,177	0.30%
Solo Cup Company	Business	5,630,284	0.21%
Klaimont Enterprises, Inc.	Business/Retail Center	5,226,915	0.20%
Sunset Food Mart, Inc.	Retail Store	5,061,218	0.19%
Highland Park Associates II LLC	Business	4,639,122	0.17%
Americana Apartments	Real Property	4,474,385	0.17%
Target Corporation	Retail Store	3,980,310	0.15%
Leonardi Enterprises	Real Property	3,669,190	0.14%
American Stores Company	Business/Retail Center	3,320,586	0.12%
	Total	60,630,197	2.27%
	2007 Total EAV	2,675,494,212	
	Percentage of Total	2.27%	

Notes:

- (1) Source: Lake County Clerk
- (2) 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 2016 EAV is the most current available for all taxpayers
- (3) Eight months ended December 31, 2007

PROPERTY TAX HISTORY

LEVIES AND COLLECTIONS



Tax Levy Year	Tax Levy as Abated ²	Current Taxes Collected FY	Amount	Percent of Levy Collected	Delinquent Taxes Collected in CY ¹	Total Collections	Percent of Total Collections to Tax Levy
2006	13,355,343	2007 ³	13,284,616	99.47%	1,543	13,286,159	99.48%
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%

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.
- (3) Eight months ended December 31, 2007

PROPERTY TAX HISTORY

PROPERTY ASSESSMENT/TAX INFORMATION

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

	2012	2013	2014	2015	2016
CITY EQUALIZED ASSESSED VALUATION²					
Residential	2,115,645,944	1,967,614,286	1,874,011,718	1,863,622,335	1,972,901,914
Farm	499	549	603	665	772
Commercial	205,558,934	193,428,436	186,978,939	187,084,550	202,847,928
Industrial	476,191	464,616	447,194	444,603	439,359
Railroad	1,417,358	1,796,021	2,171,296	2,255,482	2,667,731
Total Excluding TIFs	2,323,098,926	2,163,303,908	2,063,609,750	2,053,407,635	2,178,847,704
TIF Incremental EAV	2,397,482	1,702,002	1,226,660	2,195,963	2,559,477
Total Including TIFs	2,325,496,408	2,165,005,910	2,064,836,410	2,055,603,598	2,181,407,181
Percent change +(-)	-8.97%	-6.90%	-4.63%	-0.45%	1.06%

Note: (1) Data Source: Lake County; (2) Percentage based on 2008 total EAV of \$2,783,329,530.

REPRESENTATIVE TAX RATES²

CITY OF HIGHLAND PARK²					
Corporate	0.121	0.141	0.099	0.119	0.084
Street and Bridge	0.063	0.051	0.054	0.074	0.075
Library	0.175	0.192	0.218	0.226	0.213
Pensions	0.128	0.155	0.231	0.231	0.241
Bonds	0.156	0.170	0.183	0.144	0.136
All Other ³	0.000	0.000	0.000	0.000	0.000
TOTAL	0.643	0.709	0.785	0.795	0.749
OTHERS					
Lake Cty. & Forest Pres. District	0.755	0.820	0.881	0.892	0.871
North Shore Sanitary District	0.150	0.150	0.164	0.169	0.166
Park District of Highland Park	0.410	0.445	0.497	0.508	0.520
HP Elementary School D112	2.818	2.957	3.076	3.152	3.006
Township High School No. 113	2.167	2.178	2.364	2.421	2.309
College of Lake County No. 532	0.240	0.272	0.296	0.306	0.299
All Others	0.073	0.081	0.077	0.079	0.075
TOTAL	7.256	7.612	8.140	8.322	7.995

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 COLLECTIONS¹ (City Purposes Only)

Levy Year	Collection Year	Taxes	Current Collections	
		Extensions ²	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.

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 ¹	Comm ²	Ind ³	Agri ⁴	RR ⁵	Tax Exempt					
2007	2.442B	232.3M	430,159	343	1.007M	n/a	2.675B	0.517	8.026B	6.6%	33%
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%

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 2016 values (the most recent available information), this limitation would allow for \$200 million in debt as compared to the \$56 million outstanding as of December 31, 2017. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional debt should the need arise.

The ratio of fiscal 2016 net debt to 2015 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 2017 fiscal year is as follows:

	<u>Amount</u>	<u>Ratio to</u> <u>Equalized Value</u>	<u>Per</u> <u>Capita</u>
Net debt	\$56 million	2.59%	\$1,900

Of the total debt, \$48 million or 86% 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 has not used 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 the home rule sales tax.

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 at \$3 million for the 2005 tax levy, will 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.

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	2005B \$2.075M Refundg	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	Total Payments
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Interest

2018	4,253	30,200	168,000	100,962	11,563	180,463	271,869	258,413	171,913	98,567	144,200	97,375	1,537,776
2019		21,600	168,000	91,363	9,862	163,513	271,869	258,413	161,413	96,720	139,100	93,275	1,475,126
2020		13,000	168,000	81,462	7,838	145,813	271,869	258,413	141,463	92,278	134,000	89,075	1,403,209
2021		4,000	168,000	71,113	5,362	127,663	271,869	239,400	140,563	87,747	128,800	84,775	1,329,291
2022			168,000	60,462	2,750	108,763	271,869	210,713	140,563	83,126	123,500	78,175	1,247,919
2023			168,000	49,363		97,063	271,869	177,525	140,563	78,412	118,000	71,425	1,172,218
2024			168,000	37,963		88,963	271,869	137,025	140,563	73,603	112,400	64,375	1,094,759
2025			168,000	26,113		79,738	271,869	91,238	140,563	68,698	106,700	57,175	1,010,091
2026-36			1,093,400	13,813		452,138	1,493,706	41,938	1,381,263	403,917	927,900	199,358	6,007,430
Total	4,253	68,800	2,437,400	532,613	37,375	1,444,113	3,668,656	1,673,075	2,558,863	1,083,066	1,934,600	835,008	16,277,820

Principal

2018	105,000	215,000		320,000	85,000	565,000			350,000	217,181	255,000	205,000	2,317,181
2019		215,000		330,000	90,000	590,000			665,000	221,535	255,000	210,000	2,576,535
2020		225,000		345,000	90,000	605,000		845,000	30,000	225,977	260,000	215,000	2,840,977
2021		100,000		355,000	95,000	630,000		1,275,000		230,507	265,000	220,000	3,170,507
2022				370,000	100,000	390,000		1,475,000		235,129	275,000	225,000	3,070,129
2023				380,000		405,000		1,620,000		239,843	280,000	235,000	3,159,843
2024				395,000		410,000		1,665,000		244,652	285,000	240,000	3,239,652
2025				410,000		420,000		1,700,000		249,557	290,000	245,000	3,314,557
2026-36			3,000,000	425,000		3,525,000	9,960,000	1,375,000	4,770,000	3,256,013	5,585,000	1,620,000	33,516,013
Total	105,000	755,000	3,000,000	3,330,000	460,000	7,540,000	9,960,000	9,955,000	5,815,000	5,120,395	7,750,000	3,415,000	57,205,395

Total

2018	109,253	245,200	168,000	420,962	96,563	745,463	271,869	258,413	521,913	315,748	399,200	302,375	3,854,957
2019		236,600	168,000	421,363	99,862	753,513	271,869	258,413	826,413	318,255	394,100	303,275	4,051,661
2020		238,000	168,000	426,462	97,838	750,813	271,869	1,103,413	171,463	318,255	394,000	304,075	4,244,186
2021		104,000	168,000	426,113	100,362	757,663	271,869	1,514,400	140,563	318,255	393,800	304,775	4,499,799
2022			168,000	430,462	102,750	498,763	271,869	1,685,713	140,563	318,255	398,500	303,175	4,318,048
2023			168,000	429,363		502,063	271,869	1,797,525	140,563	318,255	398,000	306,425	4,332,062
2024			168,000	432,963		498,963	271,869	1,802,025	140,563	318,255	397,400	304,375	4,334,411
2025			168,000	436,113		499,738	271,869	1,791,238	140,563	318,255	396,700	302,175	4,324,649
2026-36			4,093,400	438,813		3,977,138	#####	1,416,938	6,151,263	3,659,930	6,512,900	1,819,358	39,523,444
Total	109,253	823,800	5,437,400	3,862,613	497,375	8,984,113	#####	#####	8,373,863	6,203,461	9,684,600	4,250,008	73,483,215

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

2018	1,290,310	125,853	1,416,163	121,613	22,025	99,588	121,613
2019	1,251,490	115,178	1,366,668	108,458	21,125	87,333	108,458
2020	1,205,051	104,045	1,309,096	94,113	20,225	73,888	94,113
2021	1,154,896	92,780	1,247,677	81,614	19,325	62,289	81,614
2022	1,098,475	81,230	1,179,705	68,214	18,425	49,789	68,214
2023	1,040,723	69,130	1,109,853	62,365	17,425	44,939	62,364
2024	981,764	56,730	1,038,495	56,264	16,425	39,839	56,264
2025	916,147	43,880	960,027	50,064	15,425	34,639	50,064
2026-36	4,637,181	112,671	4,749,852	1,257,579	78,925	172,160	251,085
Total	13,576,038	801,497	14,377,536	1,900,285	229,325	664,466	893,791

Principal

2018	1,422,847	370,833	1,793,681	523,500	45,000	478,500	523,500
2019	1,627,302	386,083	2,013,385	563,150	45,000	518,150	563,150
2020	1,947,177	390,500	2,337,677	503,300	45,000	458,300	503,300
2021	2,250,507	400,000	2,650,507	520,000	45,000	475,000	520,000
2022	2,380,129	420,000	2,800,129	270,000	50,000	220,000	270,000
2023	2,449,843	430,000	2,879,843	280,000	50,000	230,000	280,000
2024	2,509,652	445,000	2,954,652	285,000	50,000	235,000	285,000
2025	2,564,557	460,000	3,024,557	290,000	50,000	240,000	290,000
2026-36	27,693,180	1,022,083	28,715,263	4,800,750	525,000	995,750	1,520,750
Total	44,845,195	4,324,500	49,169,694	8,035,700	905,000	3,850,700	4,755,700

Total

2018	2,713,158	496,686	3,209,844	645,113	67,025	578,088	645,113
2019	2,878,792	501,261	3,380,053	671,608	66,125	605,483	671,608
2020	3,152,227	494,545	3,646,773	597,413	65,225	532,188	597,413
2021	3,405,404	492,780	3,898,184	601,614	64,325	537,289	601,614
2022	3,478,604	501,230	3,979,834	338,214	68,425	269,789	338,214
2023	3,490,566	499,130	3,989,697	342,365	67,425	274,939	342,364
2024	3,491,416	501,730	3,993,147	341,264	66,425	274,839	341,264
2025	3,480,704	503,880	3,984,584	340,064	65,425	274,639	340,064
2026-36	32,330,361	1,134,754	33,465,115	6,058,329	603,925	1,167,910	1,771,835
Total	58,421,233	5,125,997	63,547,230	9,935,985	1,134,325	4,515,166	5,649,491

INVESTMENT POLICY

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 2, 2005, Public Act 94-0435 increased the municipal bid threshold from \$10,000 to \$20,000.

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 \$5,000	Obtain informal quotes	Department Purchasing Agent	Department Head or Designee
\$5,000-20,000	Obtain written quotes	Department Head or Designee	City Manager or Designee
Higher than \$20,000	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

OTHER POST EMPLOYMENT BENEFITS (OPEB) UNDER GASB 45

The Governmental Accounting Standards Board (GASB) Statement Number 45 requires municipalities to account for liabilities associated with Other Post-Employment Benefits. The City implemented GASB 45 in its Fiscal Year 2007 Comprehensive Annual Financial Report. The City's first actuarial valuation was performed as of April 30, 2006 and updated actuarial valuations are prepared annually. The level of benefits provided to retirees is approved annually by Resolution of the City Council.

While GASB 45 does 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, 2016, the City accumulated \$6,540,700 for OPEB obligations. The 2017 and 2018 budgets provide for additional reserves of \$955,500 and \$993,700, respectively. 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 one TIF District which was created in 2005 in the Ravinia Business District.

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%
- HP Theatre Fund – 10%
- Environmental Sustainability Fund – 10%
- Insurance Fund – 10%
- Affordable Housing Trust Fund – 150%¹
- 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%

Note1: See Fund Balance Target Note on page 354 for clarification of this Fund Balance Target.

BUDGETARY GOALS POLICY

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

Fiscal
Stability

Public
Safety

Infrastructure
Investment

Community
Vibrancy

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%
- HP Theatre Fund – 10%
- Environmental Sustainability Fund – 10%
- Insurance Fund – 10%
- Affordable Housing Trust Fund – 150%¹
- 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%

Note1: See Fund Balance Target Note on page 354 for clarification of this Fund Balance Target.

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 1.0% Home Rule Sales Tax increment which is 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.

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 five years projected in the future.

CAPITAL BUDGET POLICY

A five-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 property 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 in accordance with 10-year master plan
- Sanitary sewer lining, spot repairs or replacement in accordance with 10-year master plan
- Public infrastructure improvements in ravines
- Storm sewer improvements in accordance with 10-year master plan

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 Five-Year CIP section of the budget document.

BUDGETARY GOALS POLICY



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 also 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

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 five-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 discussed below.

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 and transferred at year-end to the Street Improvements Capital Projects Fund.

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. Allotments of State Surcharge Revenue are deposited directly to the Enhanced 911 Fund and transferred at year-end to the General Fund, where the cost of the City's "911" emergency telephone service is 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 Funds¹.

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. The 2018 Budget assumes sale of the Theatre in 2017. In 2016, the City accepted a proposal to redevelop the Theatre property following a thoughtful and comprehensive review process, which began in 2012. The City and the purchaser closed on the sale in 2017. The 2017 estimate includes only those expenses sufficient to maintain the Theatre building through the closing of the sale in 2017, with no expenditures budgeted for 2018.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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 purposes 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 needed 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 2018, \$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). Additionally, \$145,500 is reserved in the General Fund in planning for Special Service Area (SSA) 18 capital improvements in 2025.

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.
- The SSAs were initiated by local property owners and the localized property tax levy is only applied to those properties in the subject areas.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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 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 2018 transfers are due to the required (\$5.5 million) and additional contributions (\$2.4 million) to the Police and Fire Pension Funds (total \$7.9 million); the reimbursement from the Water and Parking Funds to the General Fund for Water and Parking Fund-related expenditures incurred in the General Fund (\$1.4 million); transfer of Motor Fuel Tax receipts to the Streets Construction and Multi-modal Transportation Funds to pay for capital improvements (\$1 million); transfer of Debt Service Fund strategic fund balance drawdown to the General Fund to pay for capital improvements (\$1 million) and transfer of Enhanced 911 receipts to the General Fund, where Public Safety dispatch costs are incurred (\$350,000).

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.

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