ADOPTED
BUDGET

2025

JANUARY 1, 2025 - DECEMBER 31, 2025

City of Highland Park

cityhpil.com/budget

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CITY OF HIGHLAND PARK

Adopted Budget Fiscal Year 2025

January 1, 2025 to December 31, 2025

Mayor
Nancy R. Rotering

Council Members
Anthony E. Blumberg
Annette Lidawer
Barisa Meckler Bruckman
Yumi Ross
Kim Stone
Andrés Tapia

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 01, 2024

Christopher P. Morrill

Executive Director

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LETTER FROM THE CITY MANAGER

Overview of the 2025 Budget

November 25, 2024

To: Mayor Rotering and City Council
Residents of Highland Park

I am pleased to present the City of Highland Park's Annual Budget for the fiscal year ending December 31, 2025. It is an honor to represent the City, work for a Mayor and Council who set policy based on the best interests of the community and work alongside a dedicated and professional team of employees who embrace the mission, established by the City Council, to provide high-quality municipal services in an efficient and fiscally-responsible manner through effective, transparent, collaborative, and inclusive governance. The budget reflects input from the community and the City's commitment to fiscal stability, public safety, continued investment in the City's infrastructure, economic development, and environmental sustainability. It also includes continuing a trauma informed approach of community support following the 2022 shooting; managing City operations related to services and programs for victims, staff, businesses, and the general public; coordinating the City's ongoing response with local, county, state, and federal agencies; and managing timely and important public and business communications.

The budget includes a wealth of information pertaining to the community, the organization, the City's priorities, and costs for advancing priorities planned for the fiscal year and long-term. The City continues its commitment to long-term planning by including a 10-year capital improvement program (CIP) with funding, which guides the City's infrastructure, facility, and equipment planning. The fiscal year 2025 (2025) budget and the fiscal year 2024 (2024) estimate reflect the City's current estimates to sustain operations, plan for the future, and continue to address community healing.

Operating revenue of $99 million is expected to be relatively flat with 2024, with 2024 operating revenue expected to be 3% higher than 2023. 2025 operating revenue changes include higher water and sewer revenue, higher sales and property tax, and higher internal charges, offset by lower operating grants/reimbursements, contributions, interest income, and other revenue. **Total revenue** of $125 million is expected to be 4% lower than 2024, with 2024 total revenue expected to be 20% higher than 2023. In addition to operating changes, total revenue is impacted by non-operating revenue changes including changes in debt financing and its related debt levy, capital grants/reimbursements, and transfers between funds, consistent with the City's 10-year CIP and CIP funding plan; increases in tax increment financing revenue, consistent with market equalized assessed value changes; and changes in sale of assets.

Expenditures of $131 million budgeted for 2025 are expected to be 15% lower than the estimate for 2024. The City continues effective cost management focused on minimizing the tax and fee impact of City services on residents, even though inflationary pressures have increased the prices of goods and services required for the provision of City services. The budgeted changes are capital ($16.2 million), transfers and reserves ($9 million), and contractual services, materials, and supplies ($1.6 million), net of personnel costs $2.7 million and debt service $1.5 million. These changes are discussed in the Budget Brief within the Executive Summary section, in the Budget Preparation Notes within the Budget Process and Structure section, and throughout the document in the Fund sections.

A balanced operating budget is presented, with operating revenues expected to exceed operating expenditures. The City balances resources with the cost of providing appropriate services. Total and General Fund (GF) reserves are projected at approximately $54 million and $33 million, respectively, as of December 31, 2025, after net strategic drawdowns totaling $6 million, of which $4 million is expected in the General Fund, to fund capital improvements. All drawdowns are for policy-permitted purposes. Further detail is included in the Fund sections and within the Fund Balance Summary of the Executive Summary section.

The City's **property taxes are approximately 8% of a property owner's last total tax bill.** The City diversifies its revenue stream and manages expenses to minimize the City's financial impact of City operations to taxpayers. The combined City and Library budget includes a tax levy increase of 8% equating to $1.8 million for City debt service, road maintenance and improvement, and pensions, and Library debt service, personnel, and operating expenditures. The change is a $125 impact to a City tax payer with an average $500,000 equalized assessed value for the tax payer's property. Further information is included in the Property Tax Summary within the Executive Summary section.

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Staffing is budgeted at 272.4 full-time equivalents (FTE), which is 0.6 FTE employee lower than 2024. These changes reflect the City's staffing approach to provide a high level of service in the most efficient and effective manner. On an ongoing basis, departments assess positions and organization operations to determine if positions can be restructured, consolidated, contracted, and if efficiencies can be created through the use of technology and shared service strategies. Changes are detailed in the Budget Preparation Notes within the Budget Process and Structure section. All City staff remain committed to providing responsive and high quality customer service.

The budget meets the City's revenue, financial, budgetary, and capital policies. The City's long-term plan includes balanced funds meeting or exceeding the City's fund balance targets over a 10-year period, with 10-year capital and funding shown in the Capital section and five-year fund balance summaries shown in the respective Fund sections. The 2025 Budget was developed with an understanding of the impact of prior, current, and future decisions on revenue, tax levy, operating expenditures, capital improvements, and long-term financing. By looking to the future while respecting the economic realities of the present, the 2025 Budget achieves admirable balance and policy adherence over the next 10 years.

I am proud to oversee our organization of 272.4 FTE staff. We have an effective mission-focused operation of $131 million. We protect public safety and provide public works for over 30,000 residents in the City's 12.25 square miles. We have an aggressive, yet achievable, business development plan, working collaboratively with over 800 City businesses. We are a municipal leader in sustainability by implementing initiatives to protect the environment. We seek opportunities for enhancing operations and enabling fiscally-responsible services. We embrace the arts, historic preservation, human services, affordable housing needs, and partner with the Highland Park Community Foundation to extend grants to organizations serving our community.

The budget includes $36 million of capital improvements. $32 million is for infrastructure improvements including $16 million of street, streetscape, bridge, parking, sidewalk, bike walk, lighting, and forestry improvements and $16 million of water and sewer improvements. $4 million is for facility improvements and fleet/equipment replacement. The 2025 capital is supported by $10.5 million of debt financing, $9.4 million of user charges, $6.7 million of strategic fund drawdowns, $5.2 million of motor fuel tax and grants, and $4.2 million of sales tax, tax increment financing, other taxes, and sale of assets. The City invested $264 million in capital improvements over the last 15 years through 2024 and is planning $214 million of capital improvements over the next 10 years, including the $36 million budgeted for 2025.

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

Special appreciation and acknowledgement to Finance Director Julie Logan, who is retiring from the City in September, 2024. Her leadership and work on budget development and professionalism managing the City's finances have been exemplary. I appointed Kristi McCaulou to serve as the City's next Finance Director after representing the City as the Deputy Finance Director. Budget development would not have been possible without significant contribution from employees throughout the organization, and notably Finance Director Julie Logan's leadership, and Finance team dedication. The Mayor and City Council provide strategic vision, commitment to planning, and responsible and prudent City financial policy. Budget presentations were conducted or staff reports distributed according to the Timeline on page 23. All budget documents are posted on the City's website (www.cityhpil.com). Questions can be directed to the Finance Director at 847-926-1020 / kmccaulou@cityhpil.com or me at 847-926-1000 / gneukirch@cityhpil.com.

Sincerely,

Ghida S Neukirch

Ghida S. Neukirch
City Manager

CITY OF HIGHLAND PARK
BUDGET RECAP

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

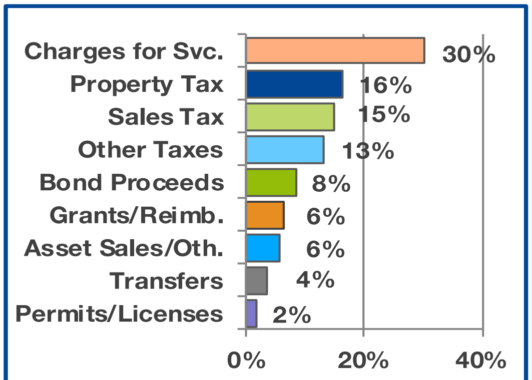
The mission of the City of Highland Park, Illinois is to provide high-quality municipal services in an efficient and fiscally-responsible manner through effective, transparent, collaborative, and inclusive governance.

The Budget Supports Our Priorities
Fiscal Stability
Public Safety
Infrastructure Investment
Economic Development
Environmental Sustainability

The Budget Meets Our Goals
Expenditures Consistent with Fund Balance Targets
Revenue Diversification Minimizing Property Taxes
Performance Measures and Productivity Indicators
Cash Basis, Program Based, Line Item Detail
Balanced Focus Between Short-term & Long-term

Values: Inclusivity, Welcoming, Individuality, Diversity, Equity, Transparency, Statement Against Hate

Where the Money Comes From



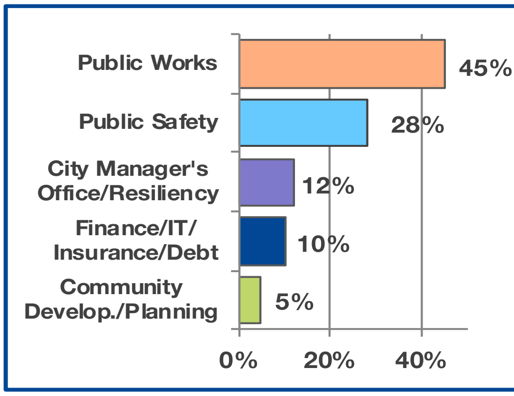
Best-in-Class Service

Public Safety, Public Works, & Community Development

Award-Winning Budget & Audit Reports

Aaa Credit Rating

Where the Money Is Spent $131M



The City receives 8% of your property tax dollar in support of City services including:

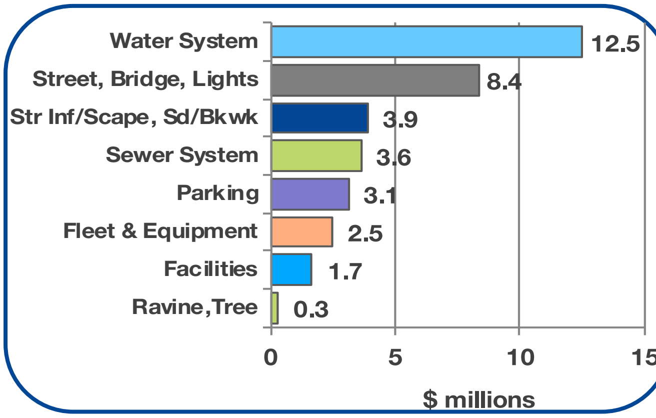
- ✓ 24-hour Emergency Medical Response
- ✓ 24-hour Fire and Police Protection
- ✓ Water, Sewer, Streets, Lighting, & Forestry
- ✓ Infrastructure Upgrades and Maintenance
- ✓ Economic Development
- ✓ Environmental Sustainability
- ✓ Community Safety & Fire Education Programs
- ✓ Comprehensive Land Use Planning

City and City Services By The Numbers

- **30,163** Highland Park Residents
- **6,272** eNews Subscribers
- **800+** Total **45+** New Businesses
- **8,431** Weekender Subscribers
- **89,000** Sanitary Sewers Televised
- **3,561** Bldg. Permits Issued **10,158** Inspections Performed
- **36** Environmentally Friendly Vehicles
- **251** Adopted Ordinances & Resolutions
- **5,900** Tons of Asphalt Placed
- **60,000** Water Customers
- **26,000+** Calls for EMS, Fire, or Police

Capital Improvement Budget $36 Million

Improvements to business district infrastructure, streets, bridges, sidewalks, bike paths, water and sewer systems, facilities, and public safety and public works fleet and equipment, supported by $5 million in grants and motor fuel tax revenue.



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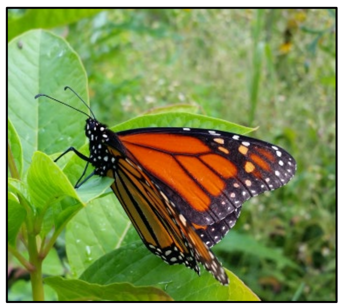
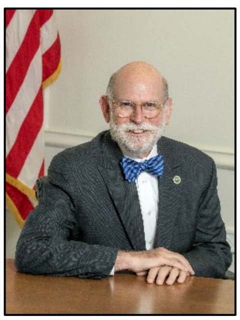
ORGANIZATION & SERVICES



PRINCIPAL OFFICIALS

City Council

Nancy R. Rotering
Mayor



Anthony E. Blumberg
Councilmember

Annette Lidawer
Councilmember

Barisa Meckler Bruckman
Councilmember

Yumi Ross
Councilmember

Kim Stone
Councilmember

Andrés Tapia
Councilmember

PRINCIPAL OFFICIALS

Senior Staff

Ghida S. Neukirch
City Manager

Ron Bannon
Director of Public Works

Joel Fontane
Director of Community Development

Erin K. Jason
Assistant City Manager

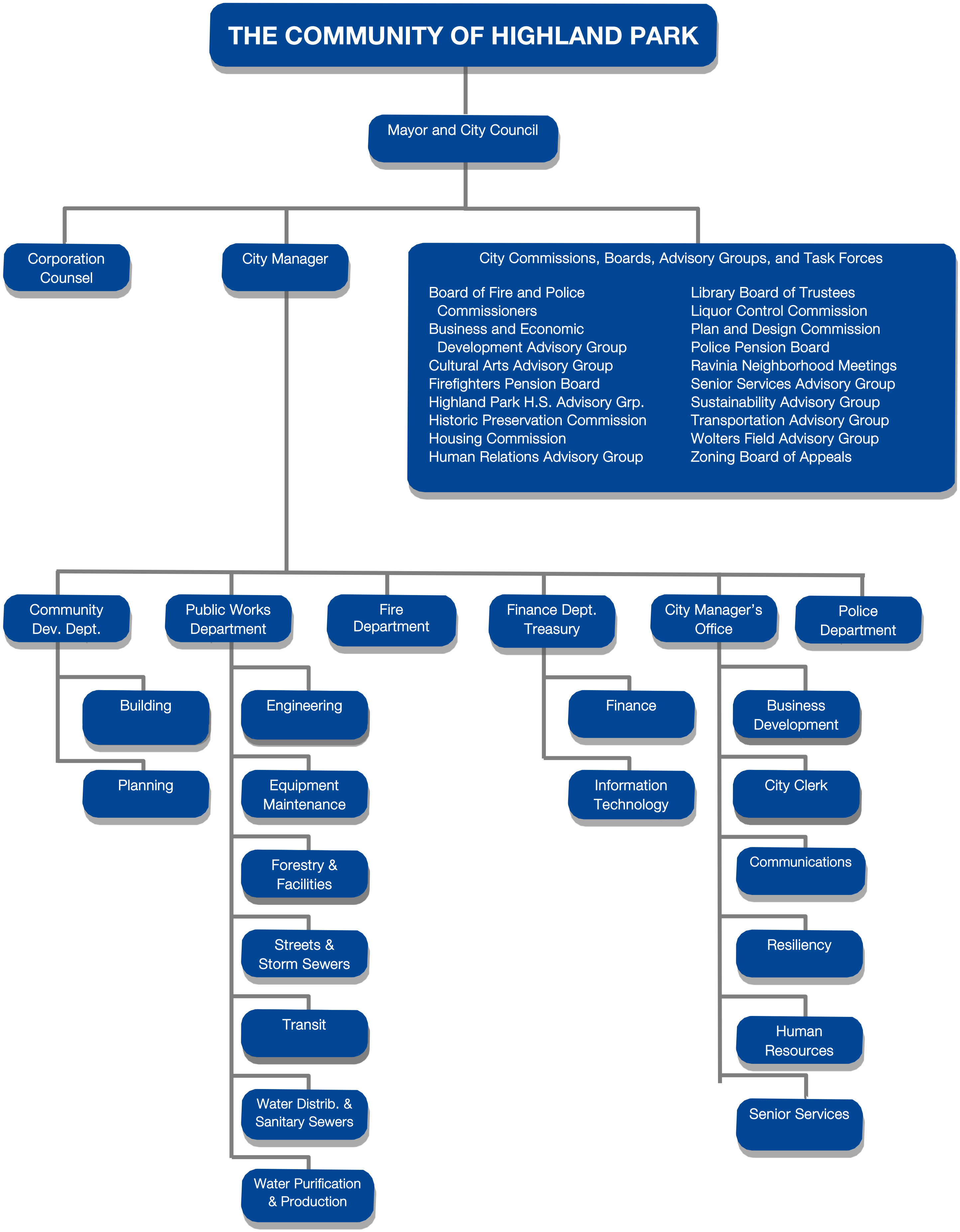
Lou Jogmen
Chief of Police

Julie Logan
Finance Director
Retirement Date: 9/27/2024

Kristi McCaulou
Finance Director
Appointment Date: 9/28/2024

Joe Schrage
Fire Chief

Emily Taub
Assistant City Manager


THE COMMUNITY OF HIGHLAND PARK
Mayor and City Council
Corporation Counsel
City Manager
City Commissions, Boards, Advisory Groups, and Task Forces
Board of Fire and Police Commissioners
Business and Economic Development Advisory Group
Cultural Arts Advisory Group
Firefighters Pension Board
Highland Park H.S. Advisory Grp.
Historic Preservation Commission
Housing Commission
Human Relations Advisory Group
Library Board of Trustees
Liquor Control Commission
Plan and Design Commission
Police Pension Board
Ravinia Neighborhood Meetings
Senior Services Advisory Group
Sustainability Advisory Group
Transportation Advisory Group
Wolters Field Advisory Group
Zoning Board of Appeals
Community Dev. Dept.
Building
Planning
Public Works Department
Engineering
Equipment Maintenance
Forestry & Facilities
Streets & Storm Sewers
Transit
Water Distrib. & Sanitary Sewers
Water Purification & Production
Fire Department
Finance Dept. Treasury
Finance
Information Technology
City Manager's Office
Business Development
City Clerk
Communications
Resiliency
Human Resources
Senior Services
Police Department

MISSION, VALUES, PRIORITIES, AND OBJECTIVES

Mission

Provide high-quality municipal services in an efficient and fiscally-responsible manner through effective, transparent, collaborative, and inclusive governance.

Values

Highland Park is an inclusive and welcoming community that honors and affirms the intrinsic worth and unique perspectives of all who reside, work, study, and visit here. The City of Highland Park celebrates the diverse characteristics of persons of every race, ethnicity, nationality, culture, language, religion and faith tradition, gender identity and expression, sexual orientation, ability, age, socioeconomic status, veteran status, and immigration status. These individual characteristics bring richness to our community. We are committed to ensuring that our priorities, policies, and behaviors nurture a sustainable citywide culture of inclusion that embraces the full diversity of our community. We invite all members of our community to participate and contribute to a more just and equitable future.

- **Working through an equity lens.** We will ensure access, processes, policies, and outcomes do not inadvertently exclude anyone.
- **Operating with transparency.** We believe that open communication, honest discussion, and inclusion of the diverse voices of our community lead to trust.
- **Condemning any act of hate or discrimination.** We will uphold the City's Statement Against Hate in a timely, unequivocal, and actionable way.

Statement Against Hate

Hate has no home in Highland Park. The City strives to embody our inclusive and affirming values as an open and welcoming community. The City strongly opposes prejudice, bias, hostility, discrimination or violence against individuals based on their race, religion, ethnicity, nationality, immigration status, gender, or gender identity. The City unequivocally condemns any racist, xenophobic, misogynistic, anti-Semitic, anti-LGBTQ+, ableist, or otherwise hate-motived groups or individuals who threaten any form of violence towards, harassment, or discrimination against our residents, visitors, students, or City staff. This behavior is never acceptable.

Recognizing the critical responsibility of responding swiftly to safeguard our community from hate, the City will take every possible action to ensure that residents, workers, students, and visitors will not face discrimination or harassment. Hate crimes and violence have no place in our city, state, or country and will not be tolerated. If a report of such a hate crime is received in Highland Park, the City's Police Department will thoroughly investigate, in partnership with appropriate partner agencies, to ensure the continued safety of our community.

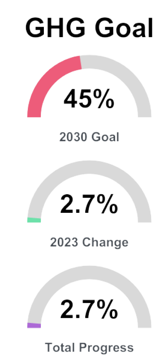
It is essential that our community stand together in denouncing all acts of bigotry and violence in accordance with our values. Hate has no home in Highland Park or anywhere.

Priorities and Objectives

The City's more than 120 priority-based major projects are publicly-facing initiatives that are aligned with the following five core priorities, serve the City's best interests, are achievable, sustainable, and financially viable, and have measurable program performance, which the City communicates to the public.

Core Priority Spotlight: Sustainability

The City is a regional municipal leader in environmental sustainability, focusing on initiatives that help protect the environment and the City's natural beauty. It has a goal to reduce total greenhouse gases (GHG) (MtCO2e) 45% by 2030, with interim reductions of 2.7% per year. The City is a SolSmart Silver community reflecting the City's actions toward reducing local barriers to solar energy. The League of American Bicyclists recognized the City as a Bronze level Bicycle Friendly Community, recognizing the community's efforts to encourage bicycling in the City. The City seeks intergovernmental opportunities and takes action to protect the environment through varied initiatives, including air quality, land use, and water resource protection. The City's Sustainability Plan guides the City's sustainability efforts. The plan is updated regularly and is on the City's website. The Sustainability Plan and greenhouse gas reduction goals outline objectives for reducing greenhouse gas emissions and protecting the City's natural environment.



Core Priorities

The City's five core priorities are reviewed annually by the City Council. Within the budget book, look for superscripts indicating the core priority/priorities supported by each accomplishment or objective. Visit cityhpil.com to follow the City's progress on major projects.

Fiscal Stability

- ✓ Ensure that operations support maintaining the City's Aaa bond rating.
- ✓ Proactively analyze and prepare for potential changes in the economy and revenue.
- ✓ Explore alternatives for managing expenses while maintaining efficiency & customer service standards.
- ✓ Analyze and pursue new revenue sources and opportunities.
- ✓ Meet or exceed actuarial recommendations in contributions to City pension funds.

Public Safety

- ✓ Continue safeguarding persons and property through a committed community partnership by upholding public trust, fostering mutual respect, and providing services for enhancing the quality of life.
- ✓ Enhance public safety with proactive public education, community relations, and communications.
- ✓ Provide consistent and fair enforcement practices.
- ✓ Enhance public safety and better serve the population by regularly evaluating service opportunities.
- ✓ Proactively respond to public safety needs through expeditious responses proportionate to the incident.

Economic Development

- ✓ Foster a thriving business community through business attraction and retention, support, and place-making.
- ✓ Conduct long-term vision and planning sessions to help guide future operational and planning efforts.
- ✓ Share information through public relations and accessible print and digital communications modalities.
- ✓ Encourage an inclusive and welcoming community. Support local social service, cultural, and educational agencies.
- ✓ Ensure the maintenance and long-term sustainability of the City's public art collection and historical buildings, with continued support for the arts and historical preservation.

Infrastructure Investment

- ✓ Prioritize and fund capital improvements based on infrastructure, facility, and equipment needs.
- ✓ Ensure municipal properties are structurally, functionally, and aesthetically well-maintained.
- ✓ Pursue safety and energy efficiency grants, along with joint bidding to reduce capital cost impacts.
- ✓ Ensure that public facilities and amenities are in-line with ADA accessibility requirements.

Environmental Sustainability

- ✓ Reduce the City's environmental impact by incorporating sustainable practices and procedures into operations and enabling residents and businesses to increase sustainable practices.
- ✓ Prioritize energy efficiency across City departments, policies, and initiatives.
- ✓ Reduce GHG emissions and environmental impact consistent with sustainability plan and climate goals.
- ✓ Consider increased pedestrian access and connectivity in land use proposals and policy decisions and support the enhancement of non-fossil fuel-powered transportation modalities and use of public transportation throughout the City.

CITY OF HIGHLAND PARK
PERFORMANCE MEASURES
STRATEGIC PRIORITY GOALS

Fiscal Stability · Public Safety · Economic Development · Infrastructure Investment · Environmental Sustainability

Dept.	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Fiscal Stability						
Finance Department	Long-term Financial Stability	Maintain the City's credit bond rating for general obligation debt	Aaa Stable	Aaa Stable	Aaa Stable	Aaa Stable
		Annual operating revenue equals or exceeds annual operating expenditures	100%	100%	100%	100%
		Maintain reserves at City policy levels or better	100%	100%	100%	100%
		Unmodified opinion and adequate internal controls from audits performed	Yes	Yes	Yes	Yes
	Financial Transparency	Publish a budget document which is eligible for the GFOA's Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
		Publish an Annual Comprehensive Financial Report which is eligible for the GFOA's Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
		Publish monthly financial reports by 3rd week after month-end	67%	50%	92%	92%
	Robust Fiscal Process	Maintain City budget within appropriated budget, as amended	100%	100%	100%	100%
		Publish audited Annual Comprehensive Financial Report within 180 days of fiscal year end	100%	100%	100%	100%
		Pay debt service payments on-time	100%	100%	100%	100%
		Process Payroll on schedule	100%	100%	100%	100%
		Distribute accurate and timely warrants to City Council for approval	100%	100%	100%	100%
	Robust IT Enviornment	Resolve IT helpdesk requests within 24 hours	95%	95%	95%	100%
		Maintain or improve IT system reliability	99%	99%	99%	100%
		Maintain enterprise systems at planned release versions	100%	100%	100%	100%
		Maintain system security to ensure zero unauthorized critical security breaches	Yes	Yes	Yes	Yes
Public Safety						
Police Department	Community Relations	Perform various service and community-oriented services, including educational programs related to drinking and driving, seatbelt use, dangers of cell phone use while driving, and traffic safety. Additional efforts include frequent contact by hosting public police events such as National Night Out and Residents Police Academy.	849	647	972	1,000
	Traffic Safety	Assess the number of traffic crashes occurring, with the intent to reduce the number of concerns and crashes each year; reduce traffic crashes and concerns by 1.5 to 3% per year.	816	845	816	791
	Police and Community Partnership	Survey community monthly to grade service provided as A - Excellent, B - Good, C - Fair, D - Poor, or F - Unacceptable.	A	A	A	A

CITY OF HIGHLAND PARK
PERFORMANCE MEASURES
STRATEGIC PRIORITY GOALS

Dept.	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Fire Department	Emergency Response Time	The City monitors number and type of emergency calls. Public safety responders shall respond within 7 min and strive to be on-site under 6 min, 30 sec.	93%	93%	93%	93%
Fire Department	Emergency Response Time	Respond to emergency medical calls in under 6 min, 30 sec.	97%	97%	97%	97%
Fire Department	Responsive Fire/Public Operations	Percentage of residents responding positively regarding satisfaction from Fire services.	99%	99%	99%	99%
Fire Department	Fire Prevention Education	Number of participants attending special events held in Highland Park and Highwood to provide public education information.	1,000	1,650	1,140	1,200
Fire Department	Fire Prevention Education	Number of participants attending events which promote education and safety to the public including (CPR/AED, Stop the Bleed, Residents' Fire Academy).	72	278	180	200
Community Development	Code Enforcement	Proportion of small residential / misc plans reviewed within 12 business days	79%	79%	80%	90%
Community Development	Code Enforcement	Proportion of Commercial and large Residential plans reviewed within 15 business days	68%	72%	75%	90%
Community Development	Life Safety Inspections	Proportion of building permit inspections conducted within one business day from request	95%	95%	95%	90%
Community Development	Life Safety Inspections	Percent of initial life safety inspections completed	40%	60%	75%	85%
Public Works	IEPA Backflow Compliance	City has approximately, 4,000 households with backflow prevention devices. Ensuring compliance requires notification, receipt of test results, and follow-up communication to achieve 95% success.	99%	99%	99%	99%
Public Works	Employee Safety	Public Works Safety Review Board to assess and review accidents throughout the year with the goal of achieving zero accidents each year	11	10	7	7
Public Works	Facility Management	Quickly and effectively respond to Facilities Prioritized Work Orders. Target response time = 2 days from receipt of request to completion.	2.6	3.1	2.8	2.5
Economic Development						
City Manager's Office	Community Transparency	eNews subscribers	5,738	6,148	6,455	6,775
City Manager's Office	Community Transparency	Weekender subscribers	7,485	8,208	8,620	9,050
City Manager's Office	Community Transparency	Emergency Alert subscribers	N/A	N/A	2,100	2,500
City Manager's Office	Community Transparency	Facebook followers (City of Highland Park)	11,569	13,120	13,500	14,175
City Manager's Office	Community Transparency	Facebook followers (Enjoy HP)	1,324	1,694	2,000	2,100
City Manager's Office	Community Transparency	Instagram followers	2,718	3,469	3,900	4,095
City Manager's Office	Community Transparency	X (twitter) followers	3,023	3,172	3,175	3,175
City Manager's Office	Senior Programs	Number of members participating in Senior Center programming	792	913	850	925
City Manager's Office	Attract New Business	Conduct business attraction outreach to targeted businesses to open in Highland Park via direct contact to owner/management	150 contacts	150 contacts	150 contacts	150 contacts

CITY OF HIGHLAND PARK
PERFORMANCE MEASURES
STRATEGIC PRIORITY GOALS

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Dept.	Goal	Performance Measure	2022 Actual	2023 Actual	2024 Estimate	2025 Target
Community Development	Code Enforcement	Proportion of complete applications issued a permit within two business days of plan review approval	70%	70%	80%	90%
		# of Customer Requests	1,300	900	1,100	1,000
		% Compliance Achieved	90%	90%	95%	90%
	Affordable Housing	Number of units obtained through grant making	3	1	3	11
Infrastructure Investment						
Public Works	Efficient Construction Management	Construction contracts completed on time	100%	100%	100%	100%
		Construction contracts completed within budget	100%	100%	100%	100%
	Effective Water Operations	Water treated (MGD)	8.20	8.31	8.10	8.08
		Water sold (millions of gallons)	2,992	3,033	2,964	2,951
		Chemical and biological tests performed	15,089	15,712	15,700	15,150
	Effective Street Operations	Right of Way permits issued	197	155	235	240
		Traffic Sign Repairs	41	41	120	120
		Number of work orders completed	713	499	590	600
Environmental Sustainability						
City Manager's Office	Reduce Greenhouse Gas Emissions	Reduce total GHG (MtCO2e) 45% by 2030, with structured interim reductions year over year	270,312 metric tons	260,642 metric tons	251,642 metric tons	239,060 metric tons
	Solar Programs	Increase installations on residential & commercial sites and enrollment rate for community solar program	N/A	37%	36%	38%
Public Works	Sustainability Investments	Average Yearly investment of $20 per capita on establishing and maintaining trees in Highland Park. (Tree City USA minimum standard is $2.).	$21.54	$21.12	$21.00	$21.00
		Number of electric vehicles in fleet	4	4	4	10

CITY COMMISSIONS, BOARDS, AND ADVISORY GROUPS

The City has 18 commissions, boards, advisory groups, task forces, and neighborhood meeting committees comprised of individuals appointed by the Mayor with City Council consent, consistent with City Code. These organizations were formed to provide recommendations for Council consideration and to adhere to existing municipal regulations. The Commissions serve one of two roles in the Highland Park governance structure: 1) a policy function by providing recommendations for Council consideration on new and existing policy or 2) a regulatory function by applying City ordinances to individual requests for action. Three commissions with final approval authority are the Plan and Design Commission, the Housing Commission, and the Zoning Board of Appeals. Residents may apply to serve on one of the City's commissions, boards, and advisory groups.

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

Following are the City's 2025 commissions, boards, advisory groups, and task forces:

COMMISSIONS

▪ Historic Preservation Commission	Community Development
▪ Housing Commission	Community Development
▪ Liquor Control Commission	City Manager's Office
▪ Plan and Design Commission	Community Development

BOARDS

▪ Board of Fire & Police Commissioners	City Manager's Office
▪ Firefighters Pension Board	Finance Department
▪ Library Board of Trustees	City Manager's Office/HPPL
▪ Police Pension Board	Finance Department
▪ Zoning Board of Appeals	Community Development

ADVISORY GROUPS & TASK FORCES

▪ Business & Economic Development	City Manager's Office
▪ Cultural Arts	City Manager's Office
▪ Highland Park High School Advisory Group	City Manager's Office
▪ Human Relations	City Manager's Office
▪ Place of Remembrance Working Group	City Manager's Office
▪ Ravinia Festival Neighborhood Meetings	City Manager's Office
▪ Sustainability	City Manager's Office
▪ Transportation	Public Works
▪ Wolters Field Advisory Group	City Manager's Office

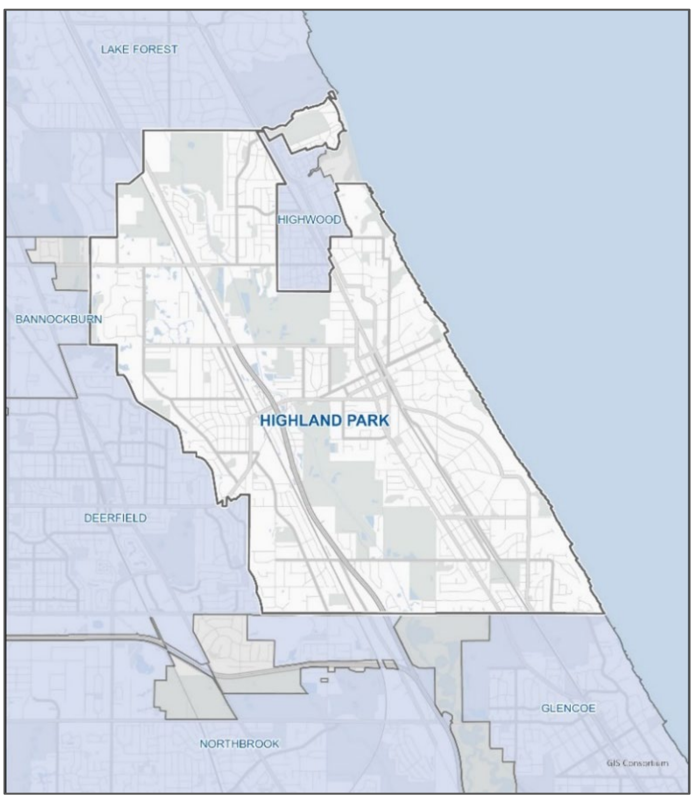
CITY OVERVIEW AND SOCIOECONOMIC INFORMATION

THE CITY

The City of Highland Park (City) spans 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 the Lake County-Cook County boundary.

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 lake-view bluffs. In 1868, the Highland Park Building Company began planning construction of a village. In 1869, the City was incorporated with a population of 500 and an area slightly less than two square miles, including the St. Johns and Port Clinton areas. By 1891 the City's reputation as a welcoming and open residential area has been established. Annexations in the 1922-1926 period increased the City to an area of 12 square miles. After the 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 Highland Park, contributed to a 52% population increase from 16,808 in 1950 to 25,532 per the 1960 Census. Rt. 41 provides enhanced accessibility south to Chicago and north to Wisconsin. Metra provides commuter rail service at three stations in Highland Park.



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 including a mayor and six council members elected on an at-large basis for staggered four-year terms. 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. The City's firefighters, fire lieutenants, fire battalion chiefs, police officers, police sergeants, and selected public works employees are represented by collective bargaining agreements.

The City has 25 facilities including parking decks, a water tower, and various structures. The Fire Department operates from three fire stations, each having paramedics on duty with mobile intensive care units/ambulances. A boat is available for emergency use to respond to lakefront emergencies. The Police Department and Water Plant are staffed 24/7. The Public Services building is home to the Departments of Public Works and Community Development, with the City Manager's Office and Finance Department based at City Hall.

ORGANIZATION AND SERVICES
CITY OVERVIEW AND SOCIOECONOMIC INFORMATION

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

The City operates the Highland Park Senior Center which provides residents ages 50+ with educational, cultural, and social activities, as well as a medical equipment loan program. In 2024, the City modernized the facility at 1201 Park Ave. W. for Senior Center activity and general public events and banquets. Work was completed with minimal disruption to Senior Center programs and services; a grand reopening event is planned for spring, 2025.

The Highland Park Public Library is a component unit of the City, administered by a nine-person Library Board appointed by the Mayor with consent of the City Council. The Library provides access to 508,189 physical and digital resources, consisting of 167,625 volumes, 184,271 ebooks, 130,411 audio recordings, and 25,487 DVDs and Blu-rays. The number of card holders is approximately 12,294. The Library will build an addition to the existing building in 2025 to better meet community demand for space and services.

The City operates Pace fixed-route scheduled bus service, the Ravinia Festival Park and Ride Shuttle Service, and the free Highland Park Connector bus. The City operates the Pace fixed-route and Park and Ride Shuttle programs under a direct subsidy agreement with Pace, the Suburban Bus Division of the Regional Transportation Authority. Moraine Township operates a door-to-door van program for seniors and individuals with disabilities. West Deerfield Township subsidizes taxi rides to anywhere within West Deerfield Twp. for senior residents not near a bus route.

BY THE NUMBERS

Population

30,272 people call Highland Park home. That is an average household size of 2.5 people!

Households

There are 12,095 households in Highland Park and 76% of adults hold a bachelor's degree or higher.

Economics

The median household income is $159,567 and the median home value is $593,000.

Water Service

Rated at 30 million gallons/day, the City's water plant treats and delivers Lake Michigan water to 60,000 customers.

Employers

Major employers include Highland Park Hospital (1,200), Ravinia Festival (650), and Township High School District 113 (530).

Business

Highland Park boasts more than 800 businesses across 8 business districts.

ORGANIZATION AND SERVICES
CITY OVERVIEW AND SOCIOECONOMIC INFORMATION

PLANNING FOR A PLACE OF REMEMBRANCE

The City is committed to using a trauma-informed process to plan for a permanent place of remembrance that will pay tribute to the memory of the seven victims of the Highland Park shooting; create a space(s) for reflection, remembrance, and solace; and honor the community's resiliency, especially those who were injured. A working group composed of elected officials and staff from the City, Park District of Highland Park, and the Josselyn Center (Josselyn) was established to act in an advisory capacity to the City Council. Josselyn is a certified Community Mental Health Center which, for more than 70 years, has provided quality, accessible mental health services, including therapy, psychiatry and other specialized services. Meetings of the working group are open to the public and community members are encouraged to attend and provide feedback. Comprehensive community engagement is critical. The City's goal is to maximize the inclusion of different perspectives by providing community members with multiple opportunities and formats through which to share their points of view. Information about the planning process and opportunities for public participation is available at hpremembrance.org. Individuals interested in making a donation to support a place of remembrance may do so through the website. Community members may also email remembrance@cityhpil.com to be added to an email list dedicated to concerns regarding this project.

The City will continue to maintain a temporary memorial until the dedication of the place of remembrance, to ensure there is always a space for private reflection and remembrance. The temporary memorial is located at the Rose Garden adjacent to City Hall at 1707 St. Johns Avenue.

The City continues to provide a variety of services as part of its ongoing response to the Highland Park shooting and management of ongoing community needs, supported by partnerships with Lake County, the State of Illinois, the Federal Government, and community organizations. The City's Resiliency Division provides victim liaison services, short-term counseling, resource coordination, and pursuit of grant funding in partnership with community partners, the Department of Justice Office of Victims of Crime, and the Finance Division. The Division coordinates related programming based on expressed or identified needs.

RECREATION AND COMMUNITY SERVICES

The Park District of Highland Park is an independent unit of government, not under the authority of the City, providing recreational facilities. Extensive public facilities, on over 700 acres of land in 44 park areas, feature an outdoor aqua park; five miles of Lake Michigan beaches; the Sunset Valley 18-hole public golf course; a miniature golf course; a driving range; an indoor ice skating rink; and an indoor tennis and racquetball facility. The Preserve of Highland Park, a 100-acre property, includes green lawns, nature-based play areas, specialized native gardens, restored woodlands, and walking and biking trails that connect neighborhoods, downtown Highland Park, and regional biking trails.

The City has been home to Highland Park Hospital since 1918. The not-for-profit hospital is part of Endeavor Health and also operates a 30,000 square foot medical office building at the hospital complex.

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 State or National programs. Once a property is locally designated, most exterior alterations, 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 29 individual properties and five historic districts listed on the National Register of Historic Places. 77 properties are designated as local landmarks. The City's three Local Landmark Districts include 44 contributing properties. The City strives to preserve its distinctive historic, architectural, and landscape characteristics.

EDUCATION

The school districts serving the City are independent units of government, not under the authority of the City. North Shore School District 112 (NSSD 112) serves the majority of City residents. 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 City resident children. NSSD 112 enrollment is approximately 3,756 and THSD 113 enrollment is approximately 3,145, sourced from the Illinois State Board of Education. Local higher education is provided by the College of Lake County, which is a two-year community college with enrollment of 12,117.

ARTS AND HUMAN SERVICES

The City has an active arts community, in part, due to its support for the arts and its acquisition and maintenance of a 21-piece public art collection. The collection includes a sculpture, "Ingress," depicted at left, which commemorates the City's 2019 sesquicentennial anniversary. The Park District and Public Library own additional public art. The City partners with The Art Center and local arts organizations to promote and recognize City art and artists. The City's Cultural Arts Advisory Group engages the community around the arts through the Poet Laureate Program, an interactive Public Art Map, and the annual Capture the Heart of Highland Park Photography Contest.

The City is dedicated to supporting arts and human services for residents of all ages. Annual City awards recognize outstanding achievement by community members of all ages through the Arts, Environmental, Humanitarian, and Character Counts awards. The City has an agreement and provides funding to the Highland Park Community Foundation to support arts, social service, cultural, and educational agencies serving the community.

The City is home to Ravinia Festival, the oldest and most programmatically diverse music festival in the country, typically presenting over 140 events during its summer season from June through September, including a wide array of classical and popular music. Ravinia has three concert venues: The Pavilion, which seats 3,400; the Martin Theatre, an 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. Ravinia includes a lawn, where up to 12,500 ticket-buyers can enjoy music under the stars. Ravinia features a full-service dining pavilion and food carts. Ravinia is a not-for-profit entity with 60% of its revenue from ticket sales and 40% from private donations. Ravinia pays for the City services it uses, such as police staffing at concerts, and donates five percent of ticket revenue to the City each year.

The Bitter Jester Music Festival (BJMF) is a project of the Highland Park-based, 501(c)(3) not-for-profit charitable organization Bitter Jester Foundation for the Arts. A premier music festival for emerging young musicians, BJMF is dedicated to providing music education, professional coaching, and unparalleled performance opportunities to the contest and showcase performers who are selected to participate each season. Bitter Jester annually welcomes hundreds of local and regional music lovers to downtown Highland Park for "battle of the bands"-style concerts to select the lineup for a Grand Finale Concert, which typically attracts 2,000 attendees.

The City is home to the renowned Port Clinton Art Festival, now in its 41st year, several community theater groups, dance troupes, poetry organizations, resident artist galleries, and The Art Center Highland Park.

CITY OVERVIEW AND SOCIOECONOMIC INFORMATION

ENJOY HIGHLAND PARK, THE LOT & CITY-SPONSORED EVENTS

Enjoy Highland Park is the City's digital-first marketing campaign designed to position the City as a regional destination for dining, retail, and entertainment. The campaign website, enjoyhighlandpark.com, is home to interactive dining and shopping guides, special event info, and more. The City posts regularly to Enjoy Highland Park Instagram and Facebook accounts @enjoyhighlandpark. The City's al fresco dining and entertainment space, The Lot, was host to events welcoming more than 25,000 visitors per year in 2022, 2023, and 2024. All City-sponsored events are strategically planned to enhance economic development by building awareness of City businesses, drawing people to town, and creating community vibrancy. More information about The Lot and other special events is available at enjoyhighlandpark.com.

BUSINESS DISTRICTS & ECONOMIC DEVELOPMENT

While primarily a residential community, the City has three main commercial business districts and five additional business districts. The three main commercial business districts are the Central Business District (CBD), the Skokie Corridor, and the Ravinia Business District (RBD). The City has a home rule municipal sales tax rate of 1%. Sales tax receipts typically provide approximately 15% of City revenue. The revenue funds capital improvements and provision of City services. State statute allows home rule municipalities to impose sales tax increases in increments of 0.25%. The City's last rate increase was in 2003. A 10-Year History of the City's sales tax revenue is included in the Executive Summary section.

The City has two special service areas (SSAs) for attracting and promoting business. An SSA is an economic development mechanism to provide funding from property owners for a wide range of special or additional services and/or physical improvements in a defined geographic area. The City's SSAs are located in the CBD and the RBD. The CBD and RBD SSAs fund marketing, beautification, and events. The CBD SSA is administered by the Downtown Highland Park Alliance. The City has two tax increment financing (TIF) Districts, in the RBD and the Briergate Business District, which fund utility, street, streetscape, infrastructure improvements, and RBD special events.

As part of the core priority of Economic Development, the City employs a number of business attraction and retention strategies, as detailed in the City's Business Development Strategic Plan. The Plan incorporates a number of incentives to attract and retain high-quality businesses. The City's Sales Tax Rebate Program assists new businesses investing $250,000+ in capital investment and generating a minimum of $1,000,000 in annual sales tax revenue or existing businesses investing $75,000+ in capital improvements and generating a minimum of $1,000,000 in annual sales tax revenue. The City's Exterior Improvement Grant Program provides financial incentives to property owners and sales tax-generating businesses for improving the look and functionality of their property or business. The City's Food & Beverage (F&B) Interior Improvement Incentive Program, provides financial assistance to existing and new restaurant and F&B operators toward the costs associated with buildout of new, expanded, or updated sites. The City designated funds for boutique incentive packages of grants and/or low-interest loans for sought-after restaurant groups that meet established criteria, including minimum gross revenue of $3,000,000 per existing restaurant. Boutique incentive packages are developed through negotiations between the City, the property owner, and the prospective business owner. More information about incentives is available at cityhpil.com/business.

EMPLOYMENT, HOUSING, AND INCOME

Major employers include Highland Park Hospital (1,200), Ravinia Festival (650), and THSD 113 (530). A table of the City's principal employers is included in the Appendix section. The unemployment rate for the City (4.9%) continues to be below the County (5.5%) and the State (6.1%) levels, as of June, 2024. Source: Illinois Department of Employment Security.

The U.S. Census Bureau reported the median value of the City's owner-occupied homes was $593,000, compared to $313,700 for Lake County and $239,100 for the State of Illinois. The U.S. Census Bureau reported the median City household income was $159,567, compared to $104,553 for Lake County and $78,433 for the State of Illinois. Source: U.S. Census Bureau, QuickFacts. A 10-Year History of City demographics is included in the Appendix.

COMMUNICATIONS OVERVIEW

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

The City uses many communication platforms and strategies to reach its residents, businesses, and visitors. The City's website, cityhpil.com, is its primary communications tool. The City issues multiple enewsletters each week. The City's Enjoy Highland Park campaign promotes the City's unique mix of dining, retail, and entertainment and has its own web presence at enjoyhighlandpark.com. The City maintains two standalone websites pertaining to Resiliency Services (resilienthpil.org) and planning for a permanent place of remembrance (hpremembrance.org). The *Highlander*, the City's newsletter, is produced bimonthly, mailed to every City property, and is posted on the City's website. Public meetings of the City Council, Committee of the Whole, Plan and Design Commission, and Zoning Board of Appeals are recorded at City Hall and broadcast on the City's website and Channel 10. The City is active on social media, with unique accounts for Enjoy Highland Park and the Resiliency Division. The City issues public safety and emergency alerts via Smart911 and RAVE.

The City encourages the public to find the City on the following platforms and engage in two-way communication:

PUBLIC MEETINGS Find the next public meeting at cityhpil.com/agendacenter.

EMAIL Find staff emails at cityhpil.com/directory.

PHONE Find staff phone numbers and department contact numbers at cityhpil.com/directory.

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

WEBSITE The City's website at cityhpil.com is its primary public communications modality. The City promotes Highland Park's businesses and special events at enjoyhighlandpark.com. Other City websites include the Resiliency Division (resilienthpil.org) and planning for a permanent place of remembrance (hpremembrance.org).

HIGHLANDER This bimonthly newsletter is mailed to City residences and businesses, containing City, School District, Park District, Library, Moraine Township, and local business information.

eNEWS The weekly eNews provides important information to more than 6,200 subscribers. The City issues a weekly Business Development eNews to business owners. The Weekender spotlights upcoming events, activities, and business promotions to more than 8,300 subscribers. Sign up at cityhpil.com/signup.

ALERTS The City issues emergency alerts via Smart911 and RAVE. RAVE offers one-way public safety texts; sign up by texting HPAlerts to 226787. Smart911 allows users to create a profile to assist first responders in an emergency; register at smart911.com. Learn more about both at cityhpil.com/rave.

PRESS RELEASES The City issues press releases to local, regional and national media contacts as appropriate. Receive these through the City's eNews or by visiting cityhpil.com/communications.

FACEBOOK Find us at facebook.com/HighlandParkIL / facebook.com/EnjoyHighlandPark / facebook.com/ResilientHPIL

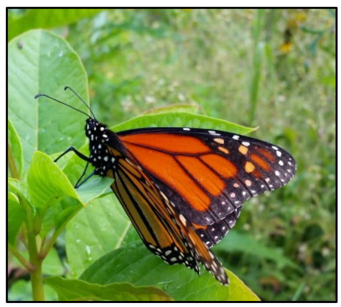
INSTAGRAM Find us at instagram.com/enjoyhighlandpark / instagram.com/resilienthpil.

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

YOUTUBE Find the City on YouTube at youtube.com/user/CityHPIL.

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

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 regarding the Annual Budget.

The City annually forecasts the revenue and expenditures it expects to realize in the upcoming year. The resulting formalized document is known as the City's Annual Budget. The budget is constantly monitored throughout the year to determine whether the City is spending more or less than its revenue. The City makes adjustments to its spending in order to ensure the budget is in balance at the end of the year. The actual results of the current fiscal year with comparison to budget are reported monthly to the Mayor and City Council, published on the City's website, and reported within the City's audited financial statements.

The Mayor, the City Council, and City Staff work together to develop the Annual Budget. While the Budget is being created, the parties make joint decisions on how to utilize the limited revenue that the City receives in order to produce the greatest benefits for City residents. The Budget serves as an outline for how the revenue that comes into the City 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 from the second quarter through the fourth quarter. It typically begins with a spring workshop discussion between the Mayor, the City Council and City Senior Staff in the second quarter. This is an opportunity to consider major priorities, organizational objectives, and budget guidelines. Early in the budget process, the City and its government partners host several neighborhood meetings and/or town halls to obtain feedback from the public on their concerns and suggestions. The City hosts these meetings to encourage resident conversations with the City Council, City Staff, and other government agencies.

Senior Staff prepares and distributes a preliminary revenue estimate and department expenditure targets for the upcoming fiscal year, based on the revenue projection. This information is communicated to expanded staff at a Budget Kickoff meeting. In July and August, departments prepare personnel, operating, and capital budget requests for the upcoming fiscal year. In August, the City Manager and Finance Director conduct budget meetings with each department to review requested 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.

The City Council conducts budget workshops and reviews staff reports, in addition to the spring workshop. The workshops and staff reports include discussion of City revenue estimates, proposed changes in taxes and fees, a facilities update, a proposed 10-year capital improvement program with funding plan, personnel, operating expenditures, and the Library's proposed tax levy, revenue, personnel, operating expenditures, and capital budget. The workshops and staff reports allow the City Council to review the proposed budget in detail and to give direction to staff. Copies of the proposed budget, workshop presentations, and staff reports are made available for public inspection in the City Clerk and Finance Department offices and posted on the City's website. 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. Staff recommends that all subsections of the Budget Process and Structure section and 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 2025 Budget:

Description	Date	A	M	J	A	O	N	D
Neighborhood Meeting	04/26/2024							
Spring Workshop: Mission and Priorities; Roles & Responsibilities; Select Initiatives; Budget Schedule; Long-term Liability Update; 10-Year Capital and Debt Planning; Pension and OPEB Contribution Strategy; Budget, Fund Balance, Investment, and Purchasing Policies; Revenue Considerations	05/06/2024							
Neighborhood Meetings	05/07/2024 05/15/2024							
Personnel Requests Distributed to City Council	07/15/2024							
Revenue, Capital, and Debt Planning Library Operating & Capital Budget	08/26/2024							
Department Budget Staff Reports to Council	10/10/2024							
Proposed Budget to Council	10/25/2024							
Proposed Budget to City's Website	10/28/2024							
Council Meeting Packet Distributed Containing: ○ Amendments to Proposed Budget ○ Budget Ordinance and Budget Document ○ Annual Fee Resolution ○ Capital Improvement Program ○ Employee Compensation Plan and Policy	11/15/2024							
Tax Levy Estimate Accepted	11/18/2024							
Proposed Budget Public Hearing	11/18/2024							
Approval of: ○ Budget Ordinance and Budget Document ○ Annual Fee Resolution ○ Capital Improvement Program ○ Employee Compensation Plan and Policy	11/25/2024							
Proposed Property Tax Levy Public Hearing	11/25/2024							
Approval of: ○ Property Tax Levy ○ Liability & Workmen's Comp. Insurance	12/16/2024							

BUDGET SECTIONS

The budget document is organized into 13 sections to present information in an easily useable manner.

Transmittal Letter and Budget Recap: This section includes a high level summary of the most important aspects of the budget, along with the City Manager's commentary and recommendations.

Organization and Services: This section includes an overview of the City of Highland Park (City) and its mission statement, values, statement against hate, core priorities, and objectives. It includes a list of principal officials, an organizational chart, a list of commissions, boards, advisory groups, task forces, and neighborhood meeting committees, and a communications overview.

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

Executive Summary: This section includes a budget brief, total revenue, total expenditures, fund balances, a long range plan, commentary on revenue highlights, sales tax trends, a property tax summary, a five-year history of sources and uses of funds, and operating indicators.

Personnel Summary: This section includes an overview of City personnel, historical staffing levels, a budgeted position summary, budgeted full-time positions by title, and employee demographics.

General Fund Summary and Detail: This section includes detailed 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 includes the planned investments for the City's long-term assets, along with funding and capital asset statistics. The Capital Improvement Plan (CIP) provides a 10-year capital projects list with estimated funding sources. Major funds containing capital are balanced by year within the 10-year CIP period at or above the City's minimum fund balance targets, although only a five-year fund balance summary is shown in the applicable fund Section. When projects are included in the 10-year CIP, the impact on the operating budget impact is estimated, included in the 10-year fund balance summary, and shown in the Capital section. If the operating impact is not significant it is not included in the Capital section commentary.

Other Governmental Funds: This section includes detailed financial, organizational, and staffing information for the City's Multimodal Transportation, Special Revenue, Debt Service, and Tax Increment Financing Funds. Information is presented at the fund, department, and division levels, including a current balance summary; a five-year fund balance summary for Multimodal Transportation, Debt Service, and Tax Increment Financing Funds; an overview; organizational chart; strategic goals; long range goals; accomplishments; staffing; budget variances; revenue detail; and expenditure detail.

Enterprise Funds: This section includes detailed financial, organizational, and staffing information for the City's Water and Sewer 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 account for facility/equipment repair/maintenance and employee 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 includes information and operating data for the City's Housing Trust Fund.

Component Units: This section includes financial information for the Highland Park Library and Housing Commission Properties.

Appendix: This section includes supporting data for the budget, including city-sponsored events; total revenue and total expenditure detail; the City's annual fee resolution; demographic information, employers, taxpayers, and property tax history; policies; the City's compensation plan; and a glossary of funds, terms, and acronyms.

ACCOUNTING, BUDGETING, AND FUND STRUCTURE

REQUIREMENTS

The City of Highland Park (City) prepares, adopts, and operates with a budget, similar to every municipality. The budget includes operating and capital funding and costs. As a best practice, the City develops a 10-year plan for long-term capital purchases and funding, included in the Capital Section, as well as 10-year estimates of fund balances for the General, Water, Sewer, Streets/Other Capital, Multimodal Trans., Debt Service, and Tax Incremental Financing Funds, with five-year estimates of these fund balances shown in the Fund Sections, to project past, current, and future decisions, and assumptions on long-term fund balance. The 10-year plan is updated annually integrating a new year of capital and projecting 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. City funds are grouped into three fund types as follows.

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

- **General Fund** - the chief operating fund, includes financial transactions not accounted for in another fund. This includes operations of Public Safety, Public Works, Comm. Dev., and Admin. 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** - are used to account for resources that are statutorily or administratively restricted for specific purposes.
- **Debt Service Fund** - are used to account for payment of principal and interest on long-term debt issued for street improvements and significant facility projects.
- **Other Govt. Funds** - includes the Multimodal Transportation and Tax Increment Financing Funds, which are described on the respective fund balance summary pages.

Proprietary Funds - use the full accrual basis of accounting with revenues recorded when earned and expenses recorded when incurred. Proprietary funds are used to account for business-type activities.

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

Fiduciary Funds - are used to account for assets which the City holds 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

The City adopts an annual cash basis budget for all City funds, 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.

ACCCOUNTING, BUDGETING, AND FUND STRUCTURE

ACCOUNTING VS. BUDGET BASIS

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

- **Retirement of debt principal** is budgeted as an expenditure but is reported as a reduction in liability for accounting purposes;
- **Capital expenditures** are budgeted as an expenditure but are reflected as additions to fixed assets for accounting purposes, if they meet the City's capitalization threshold; and
- **Transfers** to assigned General Fund balance, to meet future other post-employment benefits (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 group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. City funds 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, except as noted. 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, Multimodal Transportation, and Special Revenue Funds: Motor Fuel Tax, Enhanced 911, Public Safety Pension Levy, and Environmental Sustainability Funds. Other governmental funds includes the Debt Service Fund which is established to pay the principal and interest on long-term debt. 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 – three enterprise funds and two internal service funds.

- **Enterprise funds** are used to account for the business-type activities which the City engages in and charges fees designed to recover the cost of the provided services. The Water and Sewer Funds are included in this group.
- **Internal service funds** are used to account for services and commodities that are provided to all City departments by another department. Fund revenue is derived from served department operating expenditure budgets and transferred to the internal service funds. The City's internal service funds include the Equipment Repair and Maintenance Fund for Fleet and Information Technology and the Insurance Fund for employee benefit insurance. The Finance Department works closely with all of the departments to develop these budgets and allocate charges for service to each department.

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

FINANCIAL POLICIES AND BUDGETARY GOALS

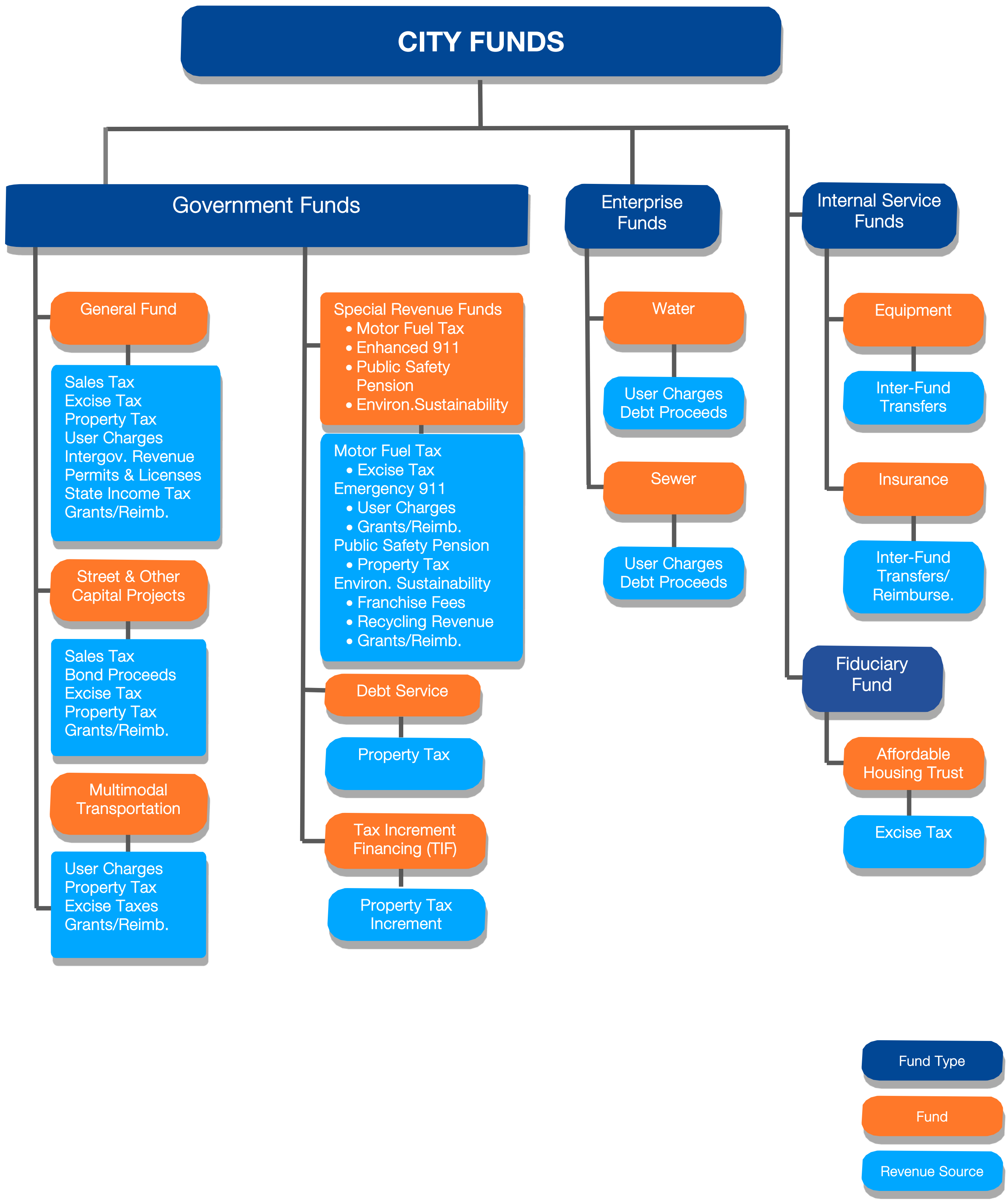
The City of Highland Park (City) has revenue, debt, reserve, and budget policies, which provide guidance for managing the City in a fiscally responsible manner. The policies are included in their entirety in the Appendix.

FINANCIAL POLICIES

- **Debt Policy – Page 396**
  This policy governs how, when, and why debt is used. The City limits long-term debt to capital improvements that cannot be financed from current revenues. The City does not use long-term debt to fund operating programs. An asset must have an estimated useful life of at least 10 years to be funded by debt.
- **Investment Policy – Page 399**
  This policy governs how the City invests funds in a manner providing the highest investment return with the maximum security while meeting the City's daily cash flow demands and conforming to state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary policy objective is safety (capital preservation and investment principal protection), liquidity, and yield.
- **Purchasing and Capitalization Policy – Page 405**
  This policy includes comprehensive purchasing and fixed asset policies and procedures which guide the City's operating departments when procuring goods and services, and tracking fixed assets. Competitive bidding is required for purchases over $25,000, except for professional services, which are generally contracted through a Request for Proposals process. For the purpose of reporting fixed assets in the City's financial statements, a threshold of $5,000 is used.
- **Other Post-Employment Benefits (OPEB) Policy – Page 406**
  This policy provides guidelines for the City's compliance with the Governmental Accounting Standards Board Statement. As a best practice for fiscal stability, the City Council has determined that it is in the City's best interest to plan for this future obligation by setting aside funds annually as assigned fund balance in the General Fund.
- **Sales Tax Rebate Policy – Page 406**
  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 (TIF) Policy – Page 406**
  This policy provides guidelines for the City's consideration of TIF districts.
- **Fund Balance Policy – Page 406**
  This policy establishes the appropriate level of fund balance for each budgeted fund. It is City policy to only use fund balance for strategic investment, such as capital improvements, public safety pension, and OPEB contributions, or as a temporary stop-gap to bridge a deficit. Fund balance is not used to balance the budget.

BUDGETARY GOALS

- **Operating Budget and Revenue Goals – Page 407**
  - **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 City funds, 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 operating revenues and expenditures to ensure that desired service levels are provided on a sustained basis.
  - **Minimum Fund Balances.** Achieve revenue stabilization by budgeting and maintaining minimum fund balances according to established targets.
  - **Revenue Diversification.** Maintain a broad-based, well-diversified portfolio of revenues with an appropriate balance of property taxes, excise taxes, and user fees.
  - **Performance Measures.** Incorporate performance measurement / productivity indicators when possible.
  - **Long-term.** As part of the development of the annual budget, forecast long-term revenue and expenditures for the City's primary operating funds, with long-term defined as 10 years into the future for major funds containing capital and five years into the future for all other funds.



CITY FUNDS
Government Funds
Enterprise Funds
Internal Service Funds
General Fund
Sales Tax
Excise Tax
Property Tax
User Charges
Intergov. Revenue
Permits & Licenses
State Income Tax
Grants/Reimb.
Street & Other Capital Projects
Sales Tax
Bond Proceeds
Excise Tax
Property Tax
Grants/Reimb.
Multimodal Transportation
User Charges
Property Tax
Excise Taxes
Grants/Reimb.
Special Revenue Funds
• Motor Fuel Tax
• Enhanced 911
• Public Safety Pension
• Environ.Sustainability
Motor Fuel Tax
• Excise Tax
Emergency 911
• User Charges
• Grants/Reimb.
Public Safety Pension
• Property Tax
Environ. Sustainability
• Franchise Fees
• Recycling Revenue
• Grants/Reimb.
Debt Service
Property Tax
Tax Increment Financing (TIF)
Property Tax Increment
Water
User Charges
Debt Proceeds
Sewer
User Charges
Debt Proceeds
Equipment
Inter-Fund Transfers
Insurance
Inter-Fund Transfers/ Reimburse.
Fiduciary Fund
Affordable Housing Trust
Excise Tax
Fund Type
Fund
Revenue Source

CITY OF HIGHLAND PARK

DEPARTMENT FUND RELATIONSHIP

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

	City Manager's Office	Finance Department	Police Department	Fire Department	Community Development	Public Works
Governmental Funds						
General Fund	✓	✓	✓	✓	✓	✓
Capital Project Funds	✓			✓		✓
Multimodal Transportation						✓
Special Revenue Funds						
Motor Fuel Tax						✓
Enhanced 911			✓	✓		
Public Safety Pension		✓				
Environmental Sustainability	✓					
Debt Service Fund						
Debt Service		✓				
Tax Increment Financing						
TIF - Ravinia					✓	
TIF - Briergate	✓					✓
Proprietary Funds						
Enterprise Funds						
Water						✓
Sewer						✓
Internal Service Funds						
Equipment		✓	✓	✓		✓
Insurance	✓					
Fiduciary Fund						
Affordable Housing Trust					✓	
Component Units						
Highland Park Public Library	✓					
Housing Associations					✓	

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	0210	000	51010
Fund	Department	Division	Future	Object

1110210	51010
Org Code	Object

The first three digits (111) indicate the fund.

111. – General Fund
121. – Multimodal Transportation Fund
122. – Motor Fuel Tax Fund
124. – E911 Fund
126. – Foreign Fire Insurance Fund
128. – Public Safety Pension Levy
129. – Sustainability Fund
131. – Debt Service Fund
141. – Capital Project Fund
143. – TIF - Ravinia Fund
144. – TIF – Briergate Fund
212. – Water Fund
214. – Sewer Fund
221. – Insurance Fund
222. – Equipment Maintenance & Replacement Fund
311. – Police Pension Fund
312. – Fire Pension Fund
321. – Housing Trust Fund
331. – Guaranteed Deposit Fund
401. – General Fixed Asset Account Group
402. – General Long Term Liability Group
999. – Treasury Fund

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.09 – Commissions

The third grouping of numbers (0210) indicates the division within a department.

XXX.01.0100 – City Council
XXX.01.0101 – CMO Administration
XXX.01.0102 – Human Resources
XXX.01.0103 – Communications
XXX.01.0104 – Senior
XXX.01.0105 – City Clerk
XXX.01.0106 – Legal
XXX.01.0107 – Business Development
XXX.01.0108 – Special Service Area – SSA
XXX.01.0199 – Resiliency
XXX.02.0200 – Insurance Plans
XXX.02.0210 – Finance Administration
XXX.03.0300 – Police Admin & Training
XXX.03.0301 – Communications & Records
XXX.03.0302 – Patrol
XXX.03.0303 – Investigations
XXX.03.0304 – Extra Jobs
XXX.03.0305 – Traffic & Community Service
XXX.03.0306 – Parking Enforcement
XXX.04.0400 – Fire Administration
XXX.04.0401 – Emergency Medical
XXX.04.0402 – Suppression & Training
XXX.05.0500 – Building
XXX.05.0501 – Planning
XXX.06.0600 – Public Works Administration
XXX.06.0601 – Engineering
XXX.06.0602 – Forestry
XXX.06.0610 – Facilities – Maintenance
XXX.06.0620 – Transit Pace
XXX.06.0621 – Transit Ravinia
XXX.06.0630 – Street & Sidewalk
XXX.06.0640 – Motor Fuel Tax
XXX.06.0603 – Parking Admin, Constr., & Imprv.
XXX.06.0660 – Water Production
XXX.06.0661 – Water Distribution
XXX.06.0662 – Water Meters

ACCOUNT NUMBERS
EXPENDITURE AND REVENUE

XXX.06.0663 – Water Capital Projects
XXX.06.0670 – Storm Sewer
XXX.06.0671 – Sanitary Sewer
XXX.06.0700 – Facilities Improvements - PW
XXX.06.0710 – Street Capital Improvements
XXX.06.0720 – Facilities Improvements - FD
XXX.06.0730 – TIF Financed Capital Projects
XXX.06.0730 – TIF Financed Capital Projects
XXX.06.0740 – MoveHP
XXX.01.0800 – Insurance Health & Dental
XXX.01.0801 – Wellness Program
XXX.06.0810 – Equip Maint & Replacement - PW
XXX.02.0820 – Equip Maint & Replacement - IT
XXX.03.0830 – Equip Maint & Replacement - PD
XXX.04.0840 – Equip Maint & Replacement - FD
XXX.09.0900 – Historic Preservation Comsn
XXX.09.0901 – Plan Commission
XXX.09.0902 – Housing Commission
XXX.09.0903 – Zoning Board of Appeals
XXX.09.0904 – Transportation Advisory Group
XXX.09.0905 – Board of Police & Fire Comm
XXX.09.0990 – Bus & Econ Dev Advisory Grp
XXX.09.0991 – Human Relations AG
XXX.09.0992 – Design Review Commission
XXX.09.0993 – Rav. Fest. Neighborhood Mtgs
XXX.09.0994 – Cultural Arts Advisory Group
XXX.09.0995 – Sustainability Advisory Group

The fourth grouping of numbers (XXX.XX.XXXX.XXX) is a set of digits for potential future expansion of the accounts.

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

5XXXX – Personnel
51XXX – Salaries and Wages
52XXX – Employee Benefits

6XXXX – Operating Expenses
61XXX – Professional Services
62XXX – Materials & Services
63XXX – Utilities
64XXX – Internal Services
65XXX – Supplies
66XXX – Minor Capital

7XXXX – Capital Outlay
71XXX – Capital

8XXXX – Debt Service and Taxes
81XXX – Debt Service
82XXX – Taxes

9XXXX – Reserves and Transfers
91XXX – Reserves & Contingencies
92XXX – Operating Transfers

The last three numbers in the string indicate the object within the category. In this case, 51010 is Full-Time Labor,

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

111	02	0000	000	41101
Fund	Department	Division	Future	Object

11102	41101
Org Code	Object

The first three digits in the fifth grouping of numbers (XXX.XX.XXXX.XXX.411XX) indicates the revenue category.

411XX – General Taxes
412XX – Permits
413XX – Licenses
414XX – Fines and Forfeitures
415XX – Charges for Services
416XX – Reimbursements and Grants
421XX – Rental Income
421XX & 422XX – Investment Income
423XX – Sale of Assets
424XX – Payment in Lieu
425XX – Contributions and Donations
426XX – Transfers In

BUDGET RESPONSIBILITY

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

BUDGET GUIDELINES

Budget Guidelines and Approval	Mayor and City Council
Budget Development Process	Ghida Neukirch, City Manager and Kristi McCaulou, Finance Director

GENERAL FUND DEPARTMENTS [1]

City Manager's Office	Erin Jason, Asst. City Mgr. / Emily Taub, Asst. City Mgr.
Finance Department	Kristi McCaulou, Finance Director
Police Department	Lou Jogmen, Chief of Police
Fire Department	Joe Schrage, Fire Chief
Community Development	Joel Fontane, Director of Community Development
Public Works Department	Ron Bannon, Director of Public Works

COMMISSIONS, BOARDS, ADVISORY GROUPS, TASK FORCES [2]

Board of Fire & Police Commissioners	City Manager's Office
Business & Economic Development Advisory Grp.	City Manager's Office
Cultural Arts Advisory Group	City Manager's Office
Historic Preservation Commission	Community Development
Housing Commission	Community Development
Human Relations Advisory Group	City Manager's Office/Police Department
Library Board of Trustees	City Manager's Office
Sustainability Advisory Group	City Manager's Office
Plan and Design Commission	Community Development
Transportation Advisory Group	Public Works
Zoning Board of Appeals	Community Development

OTHER CITY FUNDS OR UNITS [1]

Capital Fund	Public Works, Fire Dept., City Mgr.'s Office
Multimodal Transportation Fund	Public Works
Motor Fuel Tax Fund	Public Works
Enhanced 911 Fund	Police Department
Public Safety Pension Levy	Finance Department
Environmental Sustainability Fund	City Manager's Office
Debt Service Fund	Finance Department
Tax Increment Financing Funds	City Mgr.'s Off., Comm. Dev., Public Works, Fin. Dept.
Water Fund	Public Works
Sewer Fund	Public Works
Equipment – Maintenance & Replacement Fund	Police Dept., Fire Dept., Public Wks., Finance Dept.
Insurance Fund	City Manager's Office
Housing Trust Fund	Community Development
Library	City Manager's Office
Housing Associations' Properties	Community Development

Notes:

1. The Finance Department has responsibility for budgeting most revenue accounts and all personnel accounts across all funds, with Departments having responsibility for budgeting a select number of revenue accounts.
2. Includes only the groups for which the City includes a narrative in the budget document, except for Ravinia Festival Neighborhood Meetings which has a narrative but is not listed as it does not have associated budget. A full list is located in the Organization and Services section.

BUDGET PREPARATION NOTES

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

RESILIENCY

The City experienced a mass shooting in 2022. The shooter killed seven people and injured dozens more. The City continues a trauma informed approach of community support following the shooting; managing City operations related to services and programs for victims, staff, businesses, and the general public; coordinating the City's ongoing response with local, county, state, and federal agencies; and managing timely and important public and business communications. The City's mission has never been more important. The City is working diligently and ensuring the City is firmly positioned to continue advancing its mission of providing high-quality municipal services in an efficient and fiscally-responsible manner through effective, transparent, collaborative, and inclusive governance. The City's budget reflects input from the community and the commitment of the City Council and Staff to fiscal stability, public safety, and continued investment in the City's infrastructure, economic development, and environmental sustainability.

FEE AND TAX CHANGES

The City diversifies its revenue stream and manages expenses to minimize the financial impact of City operations to taxpayers. The City regularly reviews fees and taxes to ensure revenues are appropriate to fund the cost of providing the City's high level of services. The 2025 Budget includes the following changes:

Administrative Hearing Late Payment Fees: Fines assigned during the Administrative Hearing process by the Administrative Hearing Officer for local ordinance violations do not currently accrue late payment fees. This is inconsistent with other City payments, which generally accrue late payment fees. The City issues late notices for unpaid Administrative Hearing fines at 30, 60, and 90 days prior to going to collections at 120 days. The City is implementing a new a $50 late fee to be issued with the 30-day late notice. The fee is included in the annual fee resolution, which will be in effect as of January 1, 2025.

Affordable Housing Unit Impact Fees: City Code Section 150.2145 - Fee Waivers for Developments with Affordable Units includes a provision which obligates the City's Housing Trust Fund to pay for the impact fee waivers of private developments with on-site affordable units. City Council has historically waived this provision for all approved planned developments with on-site affordable units. The City is amending City Code Section 150.2145 to strike this provision, consistent with City Council historical practice.

Alarm System Fees: Property owners contract alarm monitoring from a private qualified service provider of their choice since 2015. The Annual Fee Resolution was not previously updated to remove the associated and obsolete fees from when the City provided alarm monitoring service prior to 2015. The Annual Fee Resolution is updated as of January 1, 2025 to eliminate the obsolete fees and to improve description clarity for continuing City Code Chapter 129 Alarm System fees as follows.

Description Changes for City Code Section 129.030(A) Fees
- Central Station Permit Fee - Initial Application changed to Permit Fee - Initial Application
- Central Station Permit Fee - Annual Renewal changed to Permit Fee - Annual Renewal

Obsolete Fees Eliminated from the Annual Fee Resolution for City Code Chapter 129
- 129.030(A) Direct Connect Permit Fee - Pre-Existing Direct Connect Fire And Combination Alarms, Required Direct Connect Alarms - Initial Application
- 129.030(A) Direct Connect Permit Fee - Pre-Existing Direct Connect Fire And Combination Alarms, Required Direct Connect Alarms - Annual Renewal
- 129.030(A) Direct Connect Permit Fee - All Other Alarms - Initial Application And Annual Renewal
- 129.030(B)(1) One-Time Connection Fee
- 129.030(B)(2) Monitoring Fee
- 129.030(B)(2) Service Fee
- 129.030(B)(3) Maintenance Fee

- 129.080(E)(2) Fine In Lieu of Forced Disconnection of Direct Connect Fire Alarm System
- 129.080(F) Fee In Lieu of Revocation of Alarm System Permit or Forced Disconnection of Monitored Alarm System

Ambulance Transport Fees: The City's ambulance transport fees are updated annually to align with the State of Illinois Healthcare and Family Services Provider Information Sheet, in order for the City to receive payment equivalent to Medicaid or private insurance. The updated fees noted below are included in the annual fee resolution, which will be in effect from January 1 through December 31, 2025.

- Basic Life Support $2,616.36
- Advanced Life Support $2,838.25
- Mileage Fee (unchanged) $9.46 per mile

Community Development Fines: The City Code and Annual Fee Resolution include fines for violations of various Code sections. The Annual Fee Resolution is updated effective January 1, 2025 for the following fines, for violations of the noted City Code Sections, consistent with City Code and fines for similar violations.

95.999 Violations of Nuisances	$25.00 to $750.00
171.999 Violations of Drainage & Grading 172.999 Violations of Infill Construction	$25.00 to $750.00 for 1st Offense $50.00 to $750.00 for 2nd and Subsequent Offenses + City Enforcement Costs
173.999 Violations of Location of Fences & Flagpoles	$25.00 to $200.00 for Each Offense and Day of Offense

Dye Test Fee: The City performs permit fee dye tests which help identify potential cross connection issues that, once identified and corrected, are beneficial to the sewer system and neighboring properties. The City Code Section 170.712(B) Permit Fee - Dye Test fee of $100 has not changed for at least 17 years and does not cover the cost to perform dye tests, which have become increasingly more difficult over time, often times requiring two staff an average of two to three hours to complete. The City is updating the fee to $150, which is included in the annual fee resolution and will be effective as of January 1, 2025. Although the updated fee will continue to not cover the average cost of the service, it will help to offset a higher level of the cost.

Fee in Lieu of Required Tree Replacement: The City's code section 94.403(C) provides that it shall be unlawful for any person to remove or damage, any protected, key or heritage tree prior to issuance by the City of a tree removal permit. In the event that the City Forester determines, in his or her sole and absolute discretion, that the full replacement of trees required by section 94.403(C) would result in unreasonable crowding of trees upon the lot, the permittee shall pay the City a fee in lieu of making such replacement in kind, in the amount set forth in the annual fee resolution. The updated fees noted below are included in the annual fee resolution, which will be in effect from January 1 through December 31, 2025.

- Fee in Lieu of Required Protected Tree Replacement $150.00*
- Fee in Lieu of Required Key Tree Replacement $200.00*
- Fee in Lieu of Required Heritage Tree Replacement $250.00*

  *-Per diameter at breast height (DBH) inch of required tree replacement, rounded up.

Fines for Violation of Construction and Demolition Debris Recycling Ordinance: The City issues citations with related finds for violation of its construction and demolition debris recycling ordinance, consistent with City Code section 170.123. The updated fines noted below are included in the annual fee resolution, which will be in effect from January 1 through December 31, 2025.

- First Offense $250.00
- Second Offense $750.00
- Third and any subsequent offenses $1,500.00

BUDGET PREPARATION NOTES

Parking Regulations: The City issues citations for fire hydrant and fire lane / safety lane parking violations consistent with City Code sections 72.015(C)(3) and 72.015(C)(7), respectively. The City is updating the fee for these violations to $100 per citation. The citation fees are included in the annual fee resolution, which will be in effect as of January 1, 2025.

Payment in Lieu of Parking Spaces: The City eliminated the requirement for the provisions concerning payment of a fee in lieu of providing the otherwise-required automobile parking spaces per City Code section 150.807(B) with City Council's ordinance O75-2023 on December 11, 2023. The City is eliminating 150.807(B) fees from the Annual Fee Resolution consistent with the previously approved ordinance.

Request for Removal of Landmark Designation: The owner of a property, structure, area, object, or landscape of significance that has been previously designated as a Landmark may file an application with the Chairman of the Historic Preservation Commission to remove the landmark designation from the property, structure, area, object, or landscape of significance, which will subsequently require City Council approval, consistent with City Code section 24.025(K). The City charges a fee for request for removal of landmark designation. The City is updating the fee to $1,000, which is included in the annual fee resolution and will be effective as of January 1, 2025.

Senior Center Fees: The Senior Center provides health, recreational, cultural, educational and counseling services to the City's senior population. It serves as a resource and well-being advocate to the senior community, with primary attention given to transportation, housing and personal safety. Programs are available to individuals age 50 and older. The City charges a nominal annual membership fee for participation in many programs for which individual program fees are not charged. All residents are welcome to participate in fee-based programming. The membership and programming fees have not changed since approximately 2017, although the market has continued to escalate costs since that time. The City is updating membership and class fees as follows. The fees are included in the annual fee resolution, which will be in effect as of January 1, 2025. Although the updated fees will continue to not cover the cost of all Senior Center services, they will help to offset a higher level of the cost.

- Membership Fee - Resident Individual $35.00
- Membership Fee - Resident Couple $60.00
- Membership Fee - Non-resident Individual $70.00
- Membership Fee - Non-resident Couple $120.00
- Class Fee – 1-hour class $8.00*
- Class Fee – 2-hour class $14.00*

  *-Multiplied by the number of classes per session.

Sewer Rate: The 2025 rate adjustments of approximately 3.5% are consistent with the City's current 10-year sewer rate plan. The 2025 Budget sewer rates are noted below and are included in the annual fee resolution, which will be in effect from January 1 through December 31, 2025.

- Base Sewer Charge - Quarterly Residential $6.50
- Base Sewer Charge - Quarterly Commercial $9.70
- Sewer Charge - Low Income $0.85 per month
- Surcharge for Sanitary Sewer Use - Residential $1.40 per 100 Cubic Ft.
- Surcharge for Sanitary Sewer Use - Commercial $1.40 per 100 Cubic Ft.
- Stormwater Utility Fee - Base Fee $9.10 per month
- Stormwater Utility Fee $9.10 per Impervious Area Unit per mth.

Taxi Licenses: The City is rescinding City Code Section 111 Taxicabs and Public Limousines of the City Code due to obsolesce, effective January 1, 2024. The City historically regulated transportation companies like taxicab and limousine services operating within its borders in order to protect the safety of residents and provide for the maintenance of public infrastructure. The rise of ride-hailing transportation network companies (TNC) increased transportation options, reducing the need for traditional taxicab and limousine services. This resulted in a decline in license applications from 65-100 annually to 9, which has remained constant for several years. The TNC operate outside the bounds of the City's ordinances since they do not meet the taxi definition.

BUDGET PREPARATION NOTES

Tax Levy: The City's 8% portion of the resident's tax bill continues to be one of the lowest percentages relative to comparable north shore municipalities. The City's 2024 property tax levy (excluding TIF and SSA), for collection in 2025, is 15% of the City's 2025 total revenue and is 63% dedicated to public safety and other personnel benefit costs. It includes individual levies for operations, pension funding, road maintenance and improvement, and debt service. The City's total 2024 property tax for collection in 2025 includes an 8% rate increase totaling $1,354,700 million, vs. the prior year budget, to pay for higher debt payments from debt issued for capital improvements $947,500; higher Multimodal Fund costs $758,100; and statutory pension cost increases $143,100; net of reallocation of tax revenue out of the General Fund ($494,000) to minimize the total tax increase required. The Library's portion of the resident's tax bill is 3%. The Library's 2024 tax levy, for collection in 2025, is 92% of the Library's 2025 operating revenue excluding bond proceeds and transfers between funds. It includes combined funding for operations, capital, and debt service; and includes an increase of $477,600 to pay for higher debt service $430,200, including a new debt issue for a Library expansion, and higher other net costs of $47,400. The total combined increase is 8%, which is a $125 impact to a City tax payer, based on an average $500,000 equalized assessed value for the tax payer's property.

Tree Removal Permit: The City's code section 94.403(C) provides that it shall be unlawful for any person to remove or damage, any protected, key or heritage tree prior to issuance by the City of a tree removal permit. In the event that the City Forester determines, in his or her sole and absolute discretion, that the removal of any protected, key or heritage tree is deemed appropriate, the permittee shall pay the City a tree removal fee, consistent with section 94.405(C)(1) and in the amount set forth in the annual fee resolution. The updated fees noted below are included in the annual fee resolution, which will be in effect from January 1 through December 31, 2025.

- Protected Tree Removal Permit $150.00*
- Key Tree Removal Permit $200.00*
- Heritage Tree Removal Permit $250.00*

  *- Per 10 inches of DBH of tree removed, rounded up.

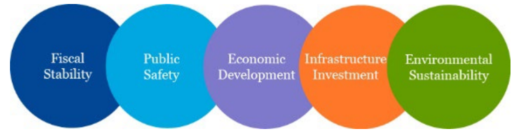
Water Rate: The City has a uniform water service agreement with the municipal customers of Deerfield, Lincolnshire, Bannockburn and the Glenbrook Sanitary District with a term spanning years 2008 through 2033. Section 7 of the agreement defines the method in which the water rate assessed to both contract and residential customers is determined. The agreement calls for an annual water rate adjustment, if needed, each January 1, to ensure the financial sustainability of the fund, based on a pricing model.

The base water rate per 100 cubic feet (cf) is adjusted for meters and billing services for City residential customers and for an export surcharge for municipal contract customers. The 2025 total rate of $4.122 per 100 cf for City residential customers is 14 cents higher than 2024, which is consistent with the City's current 10-year water rate plan. The water rate continues to be one of the lowest in the Chicagoland area. A survey of comparable municipal water rates is included in the Water Fund section. The 2025 Budget water rate is included in the annual fee resolution, along with corresponding conservation based rates, which will be in effect from January 1 through December 31, 2025.

Water Turn On/Off Fee: The City performs water turn-ons and turn-offs at customers' requests, primarily for repairs and non-payment. The City Code Section 50.999(C) Water Turn On/Off Fee of $50 per site visit has not changed for at least 20 years and does not cover the cost to perform the service, especially when the service is needed outside of work hours. The City is updating the fee as noted below, which is included in the annual fee resolution and will be effective as of January 1, 2025. Although the increase will continue to not cover the average cost of the service, it will help to offset a higher level of the cost.

- Water Turn On/Off Fee per site visit, during work hours (7 a.m. to 3:30 p.m.) $50.00
- Water Turn On/Off Fee per site visit, outside of work hours (3:31 p.m. to 6:59 a.m.) $100.00

BUDGET PREPARATION NOTES



STAFFING CHANGES

The City's staffing approach is to provide a high level of service in the most efficient and effective manner. On an ongoing basis, departments assess positions and organization operations to determine if positions can be restructured, consolidated, contracted, and if efficiencies can be created through the use of technology and shared service strategies. Staffing is budgeted at 272.4 full-time equivalents (FTE), which is 0.6 FTE employees lower than 2024. Changes are detailed below. All City staff remain committed to providing responsive and high quality customer service.

2025 Staffing Changes				Equivalent Key: FT=Full-time, FTE=Full-time Equivalent
Action	**Quantity**	**Equivalent**	**Department**	**Position**
Removal	(1.0)	FT	City Manager's Office	Victim Specialist
Addition	1.0	FT	City Manager's Office	Sustainability Manager
Removal	(1.0)	FT	City Manager's Office	Sustainability Specialist
Addition	1.0	FT	City Manager's Office	Administrative and Customer Service Specialist
Removal	(0.5)	FTE	City Manager's Office	Adm. and Customer Svc. Specialist (Senior Svcs.)
Removal	(0.7)	FTE	City Manager's Office	Adm. and Customer Svc. Specialist (Resiliency)
Removal	(2.0)	FT	Police Department	Police Officer
Addition	1.0	FT	Police Department	Police Sergeant
Addition	0.5	FTE	Police Department	Executive Administrative Officer
Addition	0.5	FTE	Police Department	Investigations Administrative Technician
Addition	1.0	FT	Fire Department	Management Analyst
Time	0.7	FTE	Community Development	Plumbing Inspector
Addition	1.0	FT	Public Works	Facilities Technician
Removal	(1.0)	FT	Public Works	Bus Driver
Removal	(0.7)	FTE	Public Works	Facilities Worker
Removal	(0.4)	FTE	Public Works	Recycling Workers
Total	**(0.65)**			

GENERAL FUND (111)

Total revenue of $55 million budgeted for 2025 is expected to be 2% higher than the 2024 estimate. Operating revenue of $52 million budgeted for 2025 is expected to be 2% lower the 2024 estimate. Operating revenue excludes asset sales, and capital-related grants, reimbursements, and transfers between funds. 2025 operating revenue is impacted by higher reallocation of property tax revenue from the General Fund to other funds to minimize the 2025 proposed property tax increase discussed earlier in these Budget Preparation Notes and lower contributions and interest income. 2025 total revenue vs. 2024 is further by higher capital-related grants and reimbursements, in addition to the operating revenue impacts.

Expenditures of $59 million budgeted for 2025 are expected to be 15% lower than the 2024 estimate. Capital expenditures and Transfers are budgeted $3 million and $8 million lower, respectively, consistent with the City's 10-year capital improvement and funding plans. Personnel costs are budgeted $2 million higher, given the personnel changes detailed above along with changes in the City's compensation plan, collective bargaining requirements, and anticipated higher insurance costs. Contractual services and materials and supplies are budgeted $2 million lower given lower business development expenditures. Additional detail is included in the General Fund, Department, and Capital sections.

MULTIMODAL TRANSPORATION FUND (121)

Revenue of $6 million budgeted for 2025 is expected to be 14% higher than the 2024 estimate. Expenditures of $6 million budgeted for 2025 are expected to be 11% higher than the 2024 estimate. Revenue and expenditures are impacted by higher ridership and the City assuming responsibility for bus vendor-reimbursable insurance costs, which were previously paid directly by the City's bus vendor. Additional detail is included in the Multimodal Transportation Fund and Capital sections.

BUDGET PREPARATION NOTES

STREETS & OTHER CAPITAL FUND (141)

Revenue of $9 million budgeted for 2025 is expected to be $14 million lower than the 2024 estimate. 2025 revenue is impacted by lower general obligation bond proceeds and transfers from other funds consistent with the City's 10-year funding plan for the City's 10-year capital improvement plan.

Expenditures of $9 million budgeted for 2025 are expected to be $15 million lower than the 2024 estimate, significantly due to lower capital expenditures consistent with the City's 10-year capital improvement plan. Additional detail is included in the Capital section.

WATER FUND (212)

Operating and total revenue of $14 million and $20 million budgeted for 2025 are expected to be 3% and 37% higher, respectively, than the 2024 estimates. Operating revenue excludes new debt proceeds, capital-related grants, reimbursements, and transfers between funds. The most significant 2025 operating revenue change is an increase in water sales due to the water rate increase explained earlier in these Budget Preparation Notes. The most significant 2025 non-operating revenue impact is the assumption of a $5 million no interest loan from the Illinois Environmental Protection Agency, which is payable over 30 years, to pay for Illinois State-mandated replacement of lead service lines.

Expenditures of $22 million budgeted for 2025 are expected to be $5 million higher than the estimate for 2024 significantly due to higher capital costs of $5 million for Illinois State-mandated replacement of lead service lines, consistent with the City's 10-year capital improvement plan. Additional detail is included in the Water Fund and Capital sections.

SEWER FUND (214)

Operating and total revenue of $5 million and $7 million budgeted for 2025 are expected to be 3% higher and 3% lower, respectively, than the 2024 estimates. Operating revenue excludes capital-related grants, reimbursements, and transfers between funds. The most significant 2025 operating revenue change is an increase in sewer sales due to the sewer rate increase explained earlier in these Budget Preparation Notes. 2025 Total revenue is further impacted by changes in capital-related debt financing, grants, reimbursements, and transfers between funds consistent with eligible expenditures defined by the City's 10-year capital improvement plan.

Expenditures of $6 million budgeted for 2025 are expected to be $3 million higher than the estimate for 2024 significantly due to higher capital costs consistent with the City's 10-year capital improvement plan. Additional detail is included in the Sewer Fund and Capital sections.

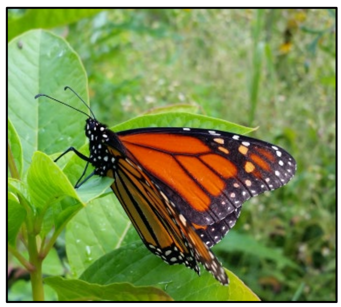
PROPOSED-TO-ADOPTED BUDGET CHANGES

The Proposed-to-Adopted Budget Changes schedule in the Appendix section of the Adopted Budget document shows the 2024 Estimate and 2025 Budget value changes from the Proposed Budget document to the Adopted Budget document. This schedule does not apply to the Proposed Budget document.

ALL FINANCIAL DATA

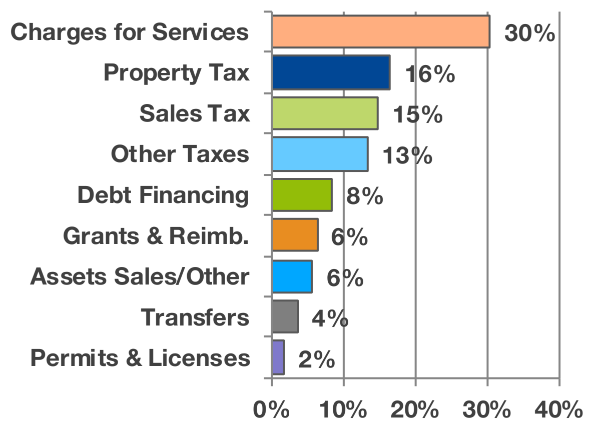
Numbers in the budget document are rounded to the nearest $100. When numbers are presented in rounded format, the totals may appropriately not add-up by the rounding factor, when either (1) there are few items to add to the total and/or (2) many of the items which add to the total are near ½ of the rounding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

EXECUTIVE SUMMARY

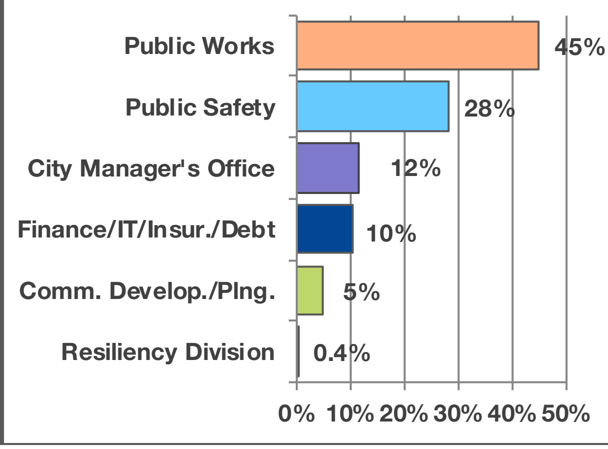


BUDGET BRIEF

2025 Revenue



2025 Expenditures



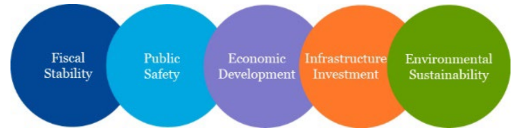
	Total 2025 Revenue	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent	Total 2025 Expenditures	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
General Fund	54,930,900	926,500	1.7%	58,654,500	(10,524,900)	-15.2%
Other Govt. Funds	30,299,600	(11,630,800)	-27.7%	30,120,400	(13,201,000)	-30.5%
Enterprise Funds	27,541,900	5,315,600	23.9%	28,618,400	1,610,500	6.0%
Internal Service Funds	11,975,500	184,100	1.6%	12,770,100	(505,100)	-3.8%
Fiduciary Fund	203,400	(232,700)	-53.4%	447,800	45,800	11.4%
Total City	**124,951,300**	**(5,437,200)**	**-4.2%**	**130,611,300**	**(22,574,500)**	**-14.7%**

A Balanced Operating Budget is presented, with Operating Revenues expected to exceed Operating Expenditures by over $19 million. Total Expenditures are budgeted to exceed Total Revenues by almost $6 million for capital investment, pursuant to policy-permitted strategic draw-downs of excess reserves.

Fund Balances continue to meet the minimum fund balance targets for all funds, after these drawdowns, as shown on the Fund Balance Summary page of this section.

	Operating			Debt/Capital/Transfers		Total
Fund	**Revenue**	**Expenditure**	**Net**	**Revenue**	**Expenditure**	**Net**
General	52,430,900	(48,108,800)	4,322,100	2,500,000	(10,545,800)	(3,723,700)
Multi-Modal Transp.	6,080,600	(6,080,600)	-		(220,000)	(220,000)
Motor Fuel Tax				1,331,800	(1,850,000)	(409,800)
Enhanced 911	670,600	(27,800)	642,800			(196,200)
Public Safety Pension	6,979,300	(6,979,300)				-
Environmental Sustain.	261,400	(210,700)	50,700		(30,000)	20,700
Debt Service				3,794,000	(3,727,200)	66,800
Street Improvements	429,400		429,400	8,587,600	(8,883,800)	133,200
TIF Ravinia Fund				909,300	(1,272,000)	(362,700)
TIF Briergate Fund				1,147,200	-	1,147,200
Water	14,258,800	(4,892,600)	9,366,200	6,051,400	(17,485,100)	(2,067,500)
Sewer	5,211,700	(1,800,700)	3,411,000	2,020,000	(4,440,000)	991,000
Equipment	4,838,400	(3,304,800)	1,533,600	45,000	(1,996,000)	(417,400)
Insurance	7,092,100	(7,469,400)	(377,300)			(377,300)
Housing Trust Fund	203,400	(447,800)	(244,400)			(244,400)
Grand Total	**98,564,900**	**(79,322,500)**	**19,242,400**	**26,386,300**	**(51,288,900)**	**(5,660,200)**

TOTAL BUDGET BRIEF



2025 PRIORITIES

Five priorities guide the City's policy, direction, and objectives. The City Council established the priorities based on feedback from the public and staff. Detailed commentary on how these priorities guide the 2025 Budget is included in the City Mission, Values, Priorities, and Objectives subsection of the Organization and Services section.

Fiscal Stability
Public Safety
Infrastructure Investment
Economic Development
Environmental Sustainability

2025 AND 2024 HIGHLIGHTS

City staff provide a quarterly update on over 120 major projects that are underway and planned. These customer-focused initiatives, founded on the City's five priorities, are either outside of the City's day-to-day operations or significantly impact City operations and resident experience. The City's 2024 accomplishments and 2025 objectives are detailed in the division narratives within the Department and Fund sections of this budget document, with each accomplishment and objective showing linkage to priorities. Highlights include:

All Priorities Accomplishment (A) / Objective (O)	Dept*	2024	2025
Effectively manage $131 million and $153 million budgets in 2025 and 2024, respectively, and six customer-service focused departments, meeting and exceeding the needs of over 30,000 residents, providing high-quality municipal services in an efficient and fiscally-responsible manner through effective, transparent, collaborative, and inclusive governance.	CM	A	O
Continue the City's trauma informed approach of community support and communications following the 2022 shooting; managing City services and programs for victims, staff, businesses, and the general public; coordinating the City's ongoing response with local, county, state, and federal agencies; and managing timely and important public and business communications.	CM PD	A	O
Lead the City's Independence Day programming, events, and security implementation designed to allow participant opportunities to opt in and out of activities as they are comfortable; uniting with staff across departments, volunteers, governments, and community partners.	CM PD FD	A	O
Foster efficient, transparent, and effective public communication through press releases, eNews, City Alerts, launch of Rave texting, Smart911, the *Highlander*, daily social media posts & website updates.	CM	A	O
Elevate communications to City residents by redesigning the *Highlander*, translating the *Highlander* into Spanish, redesigning the City's website, and updating the City's comprehensive communications plan and policies.	CM	A	
Enhance the accessibility of City communications.	CM		O
Partner across departments in managing the collective bargaining agreements with the unions that represent the police officers, police sergeants, firefighters, fire lieutenants, and certain Public Works employees.	CM PD/FD PW	A	O
Develop a long-term plan for the repair and conservation of the City's public art collection.	CM FN/PW		O
Support enhancements to diversity, equity, inclusion, and belonging policies.	ALL		O
Implement a City staff mentoring program to improve employee performance, increase employee satisfaction, strengthen retention rates, and develop a leadership pipeline.	CM	A	

*Department: CM-City Mgr.'s Office, FN-Finance, PD-Police, FD-Fire, CD-Com. Dev., PW-Public Works.

Fiscal Stability Accomplishment (A) / Objective (O)	Dept*	2024	2025
Support the City's resiliency efforts, including grant leadership, supporting the Office of Victims of Crime in pursuing funding from the Federal Antiterrorism and Emergency Assistance Program, in coordination with community partners.	FN CM	A	O
Earn a Distinguished Budget Presentation Award for the City's Budget document and a Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report from the Government Finance Officers Association.	FN	A	O
Preserve the City's Aaa credit rating, which is the highest possible rating that may be assigned to an issuer's bonds by any of the major credit rating agencies and results in the lowest financing costs. Aaa-rated bonds boast a high degree of creditworthiness, because their issuers are generally easily able to meet their financial commitments and they consequently run lower risks of defaulting.	FN	A	O
Ensure the City adheres to its priority financial policies including fund balances meet or exceed the City's minimum fund balance targets; City actual results are realized within amended budget; and annual operating revenue equals or exceeds annual operating expenditures.	FN	A	O
Lead an efficient and effective audit process resulting in an unmodified opinion, the highest opinion given to municipal government, with minimized management letter comments.	FN	A	O
Lead implementation of the enterprise permitting and licensing (EPL), human capital management (HCM), utility billing (UB), and enterprise asset management (EAM) modules as part of the City's Enterprise Resource Planning System implementation, partnering across City departments. 2024: EPL, HCM, and UB partial. 2025: UB final and EAM.	FN+ ALL	A	O
Co-manage along with other co-founding members, the City's insurance pool for general liability, property, and other conventional insurance coverage. Continue as Treasurer and a voting Board member, providing advice and financial oversight to the board.	FN	A	O
Implement upgrades consistent with the City's long-term information technology plan, including upgrades to the City's wireless and wired network, increasing bandwidth, capacity, and changes to the City's phone system. Also Public Safety.	FN	A	O
Update the City's IT Strategic Plan and finalize evaluation of a web-collaborative office suite of software for anticipated 2025-6 implementation. Also Public Safety.	FN		O
Support City and Pension Boards' objectives for Public Safety Pension Funds and OPEB.	FN	A	O

*Department: CM-City Mgr.'s Office, FN-Finance, PD-Police, FD-Fire, CD-Com. Dev., PW-Public Works.

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Public Safety Accomplishment (A) / Objective (O)	Dept*	2024	2025
Initiated or responded to over 26,000 police service or emergency medical/fire service calls in 2024. Maintain or exceed service level in 2025. Budget document page 71 includes trend data.	PD/FD	A	O
Continue engaging in community outreach efforts and community relations events, through individual and organized events, demonstrating a commitment to strong and collaborative relationships with the public, with expanded engagement in 2025 through an Administrative Services Officer position.	PD/FD	A	O
Continue implementing strategic plan addressing community concerns.	PD	A	O
Implement a mentoring program for new officers.	PD	A	
Continue hosting and attending neighborhood meetings and continue the trading card program for the community's youth.	CM/PD CD/PW	A	O
Host the Junior Police Academy, the Community Fire Academy, participate in student engagement events, partner with local EMS programs providing field experience for students, and collaborate with School Districts 112 and 113 at regular safety meetings.	PD	A	O
Coordinate traffic education, enforcement, and safety campaigns, including bicycle education and safety initiatives.	PD	A	O
Develop State certified training curriculums to meet or exceed mandated training (2024), ensure most Police Officers receive 100 hours or more of in-person and online training (2024-5), ensure the next eligible Sergeant attends the Northwestern University Center for Public Safety School of Police Staff and Command (2024-5), provide continuing education for detectives at the Illinois Homicide Investigators Annual Training Conference (2024), and train records personnel in modern, best practices (2025).	PD	A	O
Implement a detective unit career development and succession plan at supervisory and staff levels, including job shadowing, temporary unit assignment when possible, and unit specialty cross training.	PD		O
Instruct monthly CPR classes, install smoke detectors, administer a sharps disposal program, instruct Stop the Bleed classes, conduct a Community Fire Academy, offer blood pressure checks and provide station tours.	FD	A	O
Upgrade communications equipment and protocols enhancing interoperability with other agencies.	FD	A	
Re-certify personnel in CPR (2024), complete paramedic training utilizing an advanced obstacle course in airway and trauma with multiple scenarios to sharpen the skills of prehospital providers (2024), re-certify paramedics in Advanced Cardiac Life Support (2025), send one new staff to Paramedic class (2025), and train with police staff on active shooter drills (2025).	FD	A	O
Compile more than 17,000 training hours annually, certifying 31 members across 15 certifications in 2024, five members across two certifications in 2025, and all staff across four certifications in 2025, as detailed in the Fire Department section of the General Fund.	FD	A	O

*Department: CM-City Mgr.'s Office, FN-Finance, PD-Police, FD-Fire, CD-Com. Dev., PW-Public Works.

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Economic Development Accomplishment (A) / Objctv. (O)	Dept*	2024	2025
Market and manage the City's incentive programs to support businesses and drive growth. In 2024, registered 800+ businesses in Highland Park of which 45+ were new businesses, resulting from assisting property owners with marketing commercial parcels to real estate professionals and businesses.	CM	A	O
Enhance the Business Development Strategic Plan to elevate the City's appeal and foster innovation.	CM		O
Support City and stakeholder objectives for growth and vibrancy of the City's business districts, including development from tax increment financing. In 2024, made improvements for a vibrant pedestrian friendly environment on Second Street and throughout downtown through the implementation of a streetscape furniture amenity plan for downtown.	CM/FN CD/PW	A	O
Review and process permit applications and administer land use and construction codes effectively. In 2024, issued over 3,500 permits and performed over 10,100 inspections through various phases of construction and code enforcement activities. Customer service staff responded to over 21,800 calls, 6,800 emails, and 2,600 walk-in visits, averaging about 87 customer calls and 13 in-person customers per day. The Fire Prevention Bureau conducted over 1,900 life safety related inspections.	CD	A	O
Assess new building codes in 2024, including the Illinois Stretch Code, and develop a comprehensive building code amendment package. Implement building code amendments related to International Code Council and State of Illinois Building Stretch Code in 2025, as directed / adopted by Council.	CD	A	O
Administer and advise four land use boards and commissions, prepare technical reports, and facilitate public meetings/hearings.	CD	A	O
The Plan and Design Commission will consider development applications and make decisions or recommendations to Council; Consider land use regulatory changes as recommended by staff or as directed by Council; consider and recommend proactive zoning recommendations related to sub-area planning initiatives as appropriate; and in help guide and advise on updates to the Master Plan, in collaboration with staff. The Commission conducted 22 meetings with 23 agenda items in 2024. Agendas included, but were not limited to, the following developments: a PUD to re-develop the former Solo Cup site, 1700 Old Deerfield Rd.; a PUD and plat for the Acura Dealership; PUD amendments for off-street parking for restaurant uses at 555 Roger Williams Ave. and 55 St Johns Ave.; a PUD amendment for Ravinia Festival Assoc.; a rezoning and SUP for the Park District's West Ridge site; 10 zoning text amendments, including for solar power, PUD triggers for sensitive areas, striking the payment-in-lieu for off-street parking relief, modify the 're-park' rule for reoccupation of existing commercial uses for off-street parking, modify fence regulations, modify tent regulations, modify regulations for detached garages, and create a Domestic Pet Day Care land use; seven distinct design review or sign applications; a PUD to re-establish a carwash at 1970 First Street; and a Special Exception for 700 Park Ave. West. Maintain or exceed service level in 2025.	CD	A	O

Economic Dvlpmt. Accomplishmt. (A) / Objctv. (O) continued	Dept*	2024	2025
The Zoning Board of Appeals will conduct public hearings, decide variance requests, and make recommendations to City Council regarding variance considerations, as directed. The Board conducted 14 meetings related to 25 applications for zoning relief. Maintain or exceed service level in 2025.	CD	A	O
Administer the Housing Trust Fund and related grant making program(s) including monitoring scattered site grants for the creation of affordable units and for securing and making affordable other housing units in Highland Park.	CD	A	O
Create and implement a community outreach and education programming per the City's historic preservation plan.	CD		O
Develop multiple code amendments aimed at improving clarity, streamlining processes and expanding development rights while providing needed protections, and reflecting new policy.	CD	A	
Procure services, manage, and update the City's master plan.	CD	A	O
Implement a Historic Property Plaque Program.	CD		O

*Department: CM-City Mgr.'s Office, FN-Finance, PD-Police, FD-Fire, CD-Com. Dev., PW-Public Works.

Infrastructure Investment Accomplishment (A) / Objtv. (O)	Dept*	2024	2025
Achieve American Public Works Association re-accreditation in 2024 and continue processes to retain accreditation in 2025.	PW	A	O
Relocate the Senior Center and renovate the City's facility at 1201 Park Avenue West in 2024, with a grand opening in 2025.	CM PW	A	O
Oversee design services for public improvement projects (2024, 26 / 2025, 27), perform field inspection services on contracts for public improvement projects (2024, 8 / 2025, 10), manage construction engineering services for public improvement projects (2024, 7 / 2025, 11), continue preliminary engineering for grant-funded bridge replacement projects (2024, 6), complete reviews and/or inspections for private developments (2024, 47), and complete reviews and/or inspections for private work within the Steep Slope Zone (2024, 20), with 17 related to floodplain issues.	PW	A	O
Continue updating the City's facilities. 2024 Updates: Renovate 1201 Park Ave West building; install new citywide CCTV and building access systems for improved security; install integrated HVAC building automated systems at City Hall, the Police Station, and the 1201 Park Ave West building; and renovate Police Station lower level, training room carpet, and second floor lighting. 2025 Updates: Tuck-point City Hall and the Fire Training Tower exterior masonry; paint Fire Station 33 apparatus bay and replace apparatus bay beyond life infrared heating system; rekey all building exterior doors that received a new building access system in 2024 to improve security; replace Firearms Training Center's failing fire alarm control panel with non-proprietary fire alarm control panel; and replace degrading parking decks main fire sprinkler trunk lines to ensure proper functionality of fire sprinkler systems.	PW	A	O

Infrastructure Invstmt. Accmplshmt. (A) / Objtv. (O) continued	Dept*	2024	2025
Continue improving the City's roadways, bridges, and sidewalks. 2024 improvements: Second Street pedestrian friendly streetscape improvements; Central Business District resurfacing; completed Clavey Road; annual street rehabilitation program; annual SMART program; annual concrete repair program (concrete street patching and sidewalk repairs); Briergate TIF-funded improvements; continued construction of Park Ave West bridge over the Skokie River; initiated preliminary engineering for a replacement of the Dean Avenue bridge; and continued final engineering for bridge replacements on Beech Street, Judson Avenue, St. Johns Avenue, and Wade Street. 2025 improvements: complete construction of Park Ave West bridge over the Skokie River; annual street rehabilitation program; annual SMART program; annual concrete repair program (concrete street patching and sidewalk repairs); complete streets that will be converted from full depth concrete pavements to concrete pavements with new asphalt overlay; continue final design of Green Bay Rd. improvement from Central Avenue to Clavey Road; complete final engineering for bridge replacements on Beech Street, Judson Avenue, St. Johns Avenue, and Wade Street; complete Ridge Road resurfacing from Clavey Road to Edgewood Road; Sheridan Road sidewalk; design of Route 41 pedestrian bridge replacement; and design and construct additional Briergate TIF-funded improvements.	PW	A	O
Continue improving the City's parking lots. 2024 Improvements: Construct lot improvements for City Hall, Community House, Ori North, 1201 Park Ave West Lot, Fire Station #33 and upgrade the east and west parking deck lift station pump systems. 2025 Improvements: Construct lot improvements for the Second Street, Public Works yard & the Fire Training lot.	PW	A	O
Continue improving the City's water treatment and distribution systems. 2024 Improvements: Replace Water Plant supervisory control and data acquisition computers; implement additional Water Plant cybersecurity measures; complete year one of a three-year process to replace the Water Plant ultrafiltration membrane modules; continue with design for improving the Beech Lane water main; and initiate designs for improving the Linden Avenue water main and the Sheridan Road water main, north of Edgecliffe. 2025 Improvements: Design and construct a new Beech Lane water main; Complete final engineering design for a new Green Bay Road water main from Central Avenue to Clavey Road; continue identifying lead water service line locations in the public right of way and replace with copper lines; evaluate and procure a behind-the-meter solar system for the Water Plant; upgrade Water Plant security camera and door access systems; design improvements to the Water Plant's primary water intake and a new raw water shore well; replace 1929 venturi and 1960 orifice plate finished water meters; complete year two of a three-year process to replace the Water Plant ultrafiltration membrane modules; and complete design and construction of new water mains on Linden Avenue and on Sheridan Road, north of Edgecliffe.	PW	A	O

Infrastructure Invstmt. Accmplshmt. (A) / Objtv. (O) continued	Dept*	2024	2025
Continue improving the City's sanitary sewer system. 2024 Improvements: Upgrade the four lift stations at the east/west decks; completed trenchless, cured-in-place rehabilitation of approximately 10,900 linear feet of sanitary sewer main; line 40 sanitary manholes; root treat 9,550 linear feet of sanitary sewers; continue final engineering for four bridge replacements: Beech Street, Judson Avenue, St. Johns Avenue, and Wade Avenue; continued construction of the bridge replacement on Park Avenue West over the Skokie River; and initiated preliminary engineering for a Dean Avenue bridge replacement. 2025 Improvements: Continue the cost-sharing sewer lateral program to assist residential property owners; identify locations and perform trenchless cured-in-place rehabilitation of sanitary sewer mains through contractual lining programs; continue the manhole lining program; complete final design engineering for bridge replacements - Beech Street, Judson Avenue, St. Johns Avenue, and Wade Avenue; and complete preliminary engineering for a Dean Avenue bridge replacement.	PW	A	O
Continue improving the City's storm sewer system. 2024 Improvements: Complete trenchless, cured-in-place rehabilitation of approximately 1,700 linear feet of storm sewer main; continue long-term regional flood mitigation plan efforts with the Army Corps., Lake County, and area municipalities; and design and construct a new Maple Avenue storm sewer main. 2025 Improvements: Continue final storm sewer design for a new Green Bay Road storm sewer main, from Central Avenue to Clavey Road; complete the design to repair and stabilize the Prospect Avenue Lake Michigan bluff slope; design and construct a new Sheridan Road storm sewer main, north of Edgecliffe Dr.; continue coordinating the flood mitigation buy-out program with Lake County Stormwater Management Commission; and identify locations and perform trenchless cured-in-place rehabilitation of storm sewer mains through contractual lining program.	PW	A	O
Coordinate bid documents, contracts, change orders, and agreements, ensuring contractors and vendors meet agreement legalities, documentation, accountability, and regulation compliance.	PW	A	O

*Department: CM-City Mgr.'s Office, FN-Finance, PD-Police, FD-Fire, CD-Com. Dev., PW-Public Works.

Environmental Sustainability Accomplishment (A) / Objtv. (O)	Dept*	2024	2025
Incorporate sustainability practices and energy efficiency into operations, parking improvements, facility improvements, infrastructure improvements, and requests for proposals. Examples include: incorporate permeable paving in parking lot upgrades; replacing the Police Station training room carpet with environmentally friendly carpet tiles; and replacing the Police Station second floor lighting (2024) and all other remaining buildings' lighting (2025) with energy efficient LED lighting.	PW	A	O

Environ. Sustain. Accomplishment (A) / Objtv. (O) continued	Dept*	2024	2025
Continue to advance sustainability programming and initiatives. 2024 Programming and Initiatives: Complete annual greenhouse gas (GHG) emission reporting through the Carbon Disclosure Project as required by the Global Covenant of Mayors for Climate and Energy, and continue efforts to meet the City's GHG reduction target; continue education regarding communitywide all-in curbside composting for single-family residential homes and commercial properties; present multiple communitywide opportunities for education and participation in sustainability practices, i.e., Arbor Day, Shred events, Compost giveaway, clothing textile and re-use a shoe collection programs, on-site recycle center, IL Solar Home Tour; continue the community solar program, in coordination with the Metropolitan Mayors Caucus, for residential and small business electricity accounts; continue an electricity aggregation program generating revenue for sustainability initiatives; review communitywide practices related to plastic/film recycling; and present the Sustainability Speaker Series to the community. 2025 Programming and Initiatives: Develop a plan to reach new GHG reduction targets outlined in five-year sustainability plan, monitor GHG emissions and progress, and update GHG information for Global Covenant of Mayors reporting; implement the five-year sustainability plan 2025 objectives; launch a full calendar year of marketing content to educate and engage community through all communication modalities, including education about bird-friendly glass; streamline tracking of sustainable practices across all departments and seek grants where applicable; seek opportunities to add solar panels to City owned properties where applicable; support partnership objectives of SWALCO in regional activities; continue to promote composting and recycling programs to increase resident and business participation with a focus on increasing participation by multiunit buildings; and plan public engagement centered activities such as compost giveaway, Arbor Day, and IL Home Solar Tour.	CM	A	O
Plant trees (2024, 325 / 2025, 350); prune trees (2024, 2,000 / 2025, 2,500; remove dead, dying, diseased, or hazardous trees (350/year); review construction site plans for tree preservation, partnering with the Building Division (2024, 275 / 2025, 250-450), issued permits for tree removal on private property unrelated to construction (2024, 650 / 2025, 500-900), continued expansion of the McClory Trail Pollinator Garden.	PW	A	O
Develop code amendments related to sustainability included recommendations for implementation of MoveHP plan objectives related to bicycle parking regulations and developed code recommendations for electric vehicle readiness and energy storage systems.	CD	A	O
Research electric vehicle readiness matters, continued inspector training related to solar energy installations, and maintained commitment to three-day plan review for small solar projects.	CD	A	O
Complete a City fleet electrification plan, in coordination with departments.	CM		O
Review the City's Heritage tree policy and ordinance, with updates if needed.	CM		O
Enhance comms. and public education surrounding greenhouse gas reduction.	CM		O

*Department: CM-City Mgr.'s Office, FN-Finance, PD-Police, FD-Fire, CD-Com. Dev., PW-Public Works.

TOTAL BUDGET BRIEF

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

2025 ORGANIZATIONAL OBJECTIVE INVESTMENTS

Special attention has been paid the City's five priorities and organizational objectives while preparing the 2025 Budget. Highlights of the budgeted investments are listed below. These investments are in addition to City operations, which are also focused on the City's priorities and organizational objectives.

46,421,900	2025 Organizational Objective Investments Beyond Operations
27,380,000	**Infrastructure Investment**
12,508,000	Water System Upgrades
7,305,000	Street Improvements
3,100,000	Parking Improvements
3,607,000	Storm and Sanitary Sewer Upgrades
860,000	Bridge Design and Repairs
10,388,000	**Public Safety**
9,500,000	Public Safety Pension Contributions
888,000	Public Safety Vehicle and Equipment Upgrades
4,271,900	**Fiscal Stability**
1,660,000	Facility Improvements
1,033,900	Other Post-Employment Benefits and Admin. Pension Contributions
810,000	Public Works Vehicle Replacement
768,000	Information Technology and Administrative Equipment Replacement
3,110,000	**Environmental Sustainability**
2,600,000	Sidewalks and MoveHP Plan
290,000	Forestry and Ravine Improvements
220,000	Street Lighting and Striping
1,272,000	**Economic Development**
1,272,000	TIF Business District Improvements

2025 BUDGET SUMMARY

The 2025 Total Budget, including expenditures and transfers, totals $131 million. The following overview provides meaningful context for the budget, across all funds.

Base Operating Budget (All Funds)

	Actual	Estimate	Budget	Bud. '25 vs. Est. '24	
	2023	2024	2025	Incr./(Decr.)	%
Personnel	$42,718,300	$45,315,600	$48,019,700	$2,704,100	6.0%
Contractual Services	$23,094,300	$29,910,600	$28,291,800	($1,618,800)	-5.4%
Materials & Supplies	$2,374,800	$2,995,600	$3,010,900	$15,300	0.5%
TOTAL	**$68,187,400**	**$78,221,800**	**$79,322,500**	**$1,100,700**	**1.4%**

The Base Operating Budget comparison shows the change in spending for the City's operating budget. The City continues effective cost management focused on minimizing the tax and fee impact of City services on residents, with an operating budget increase of only 1.4%, even though inflationary pressures have increased the prices of goods and services required for the provision of City services at a much higher rate. The personnel variance is consistent with the City's compensation plan and collective bargaining requirements, anticipated higher insurance costs, and 272.4 full-time equivalents (FTE), which is 0.6 FTE employees lower than 2024. These changes reflect the City's staffing approach is to provide a high level of service in the most efficient and effective manner. On an ongoing basis, departments assess positions and organization operations to determine if positions can be restructured, consolidated, contracted, and if efficiencies can be created through the use of technology and shared service strategies. Personnel changes are detailed in the Budget Preparation Notes within the Budget Process and Structure section. Contractual services and materials and supplies are different year-to-year due to inflationary cost or service changes, with a notable decrease in the City Manager's Office budget for business development.

Long-Term Investment (All Funds)

	Actual 2023	Estimate 2024	Budget 2025	Bud. '25 vs. Est. '24 Incr./(Decr.)	%
Capital	$22,956,000	$52,091,200	$35,888,000	($16,203,200)	-31.1%
Debt Service	$6,099,900	$6,322,600	$7,799,900	$1,477,300	23.4%
TOTAL	**$29,055,900**	**$58,413,800**	**$43,687,900**	**($14,725,900)**	**-25.2%**

The Long-Term Investment budget includes City infrastructure, facility, equipment and technology improvements, along with debt service for the repayment of principal and interest for some capital projects which are funded by debt financing. The significant capital investments planned for 2025 are summarized earlier in this budget brief, are detailed in the Transmittal Letter and Capital section, and are consistent with the City's 10-year Capital Improvement Program (CIP). The City invested $265 million in capital improvements over the last 15 years through 2024 and is planning $214 million of capital improvements over the next 10 years, including the $36 million budgeted for 2025. Debt service is consistent with the City's payment schedule for previously issued and planned debt. The 2025 budget includes assumption of a $10 million no interest loan from the Illinois Environmental Protection Agency, which is payable over 30 years, to pay for Illinois State-mandated replacement of lead service lines. It also includes issuance of $9.5 million of general obligation bonds to fund $4 million of street and facility improvements, $1.5 million of sewer improvements, and $4 million of Library expansion expenditures for which debt service is levied within the Library's tax levy and remitted to the City for payment of debt service. The debt is consistent with the City's funding plan for its 10-Year CIP. There is further detail regarding capital and debt in the Capital, Debt Fund, and Appendix sections.

Transfers and Reserves (All Funds)

	Actual 2023	Estimate 2024	Budget 2025	Bud. '25 vs. Est. '24 Incr./(Decr.)	%
Transfers	$6,404,500	$15,942,600	$7,046,300	($8,896,300)	-55.8%
Reserves	$0	$607,600	$554,700	($52,900)	-8.7%
TOTAL	**$6,404,500**	**$16,550,200**	**$7,601,000**	**($8,949,200)**	**-54.1%**

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 2025 transfers are due to $2.6 million reimbursement from the Water and Enhanced 911 Funds to the General Fund for water and public safety dispatch-related expenditures planned in the General Fund; $2.5 million transfer from the General Fund to the Capital Fund in order to allocate home rule sales tax revenue to capital improvements; $1.8 million transfer of motor fuel tax receipts to the Capital Fund to pay for eligible capital improvements; $69,000 transfer from the Capital Fund to the Debt Service Fund to pay for general obligation bond issuance costs budgeted in that fund; and $30,000 transferred from the Sustainability Fund to the Equipment Fund for fleet sustainability-related expenditures planned in that fund.

Reserves are funds that will not be spent until an appropriation is budgeted in an expenditure account. The General Fund budget for 2025 includes $554,700 to meet requirements of Governmental Accounting Standards Board Statement No. 45 regarding Other Post-Employment Benefits (OPEB), consistent with an updated actuarial valuation by the City's third party actuary. Further information related to OPEB is available in the Appendix section Other Financial Policies.

LONG RANGE PLAN

The budget includes Long Range Plans (LRP) for each City department: City Manager's Office, Finance Department, Police Department, Fire Department, Community Development, and Public Works. Departments identified LRPs for their respective operation, infrastructure needs and personnel. Long Range is defined as five-to-ten years from the current fiscal year. The purpose of long range planning is to help ensure that the City meets its obligations and reinforces City Council's priorities. The LRPs are reviewed and updated annually, as necessary. The LRPs are used as the basis for developing the operational and capital budget as part of the City's annual budget process and planning for the future needs of the City. The diagram to the right illustrates this relationship.

OPERATIONAL PLANS

The City's work plans are based on five core priorities: fiscal stability, public safety, economic development, infrastructure investment, and environmental sustainability. The City's goals are to maintain or increase service levels where financially feasible; 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 and its economic development through support, services, and initiatives that provide value to residents and businesses with a focus on ensuring equity and access to services across all populations served by the City; reduce impacts on the environment and operating costs by incorporating sustainability into City operations and reducing GHG emissions Citywide; and assess alternate methods to serve the public such as shared services and public-private partnerships.

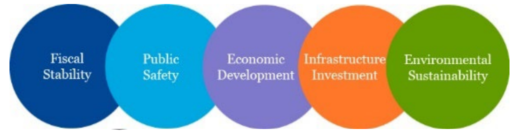
The City develops strategic plans that identify specific objectives, guiding work across City operations. The City's **10-Year Capital Improvement Plan** (CIP) encompasses $214 million of capital improvements over the next 10 years, with the largest investments in water and sewer systems, streets and bridges, fleet and equipment, facilities, streetscape infrastructure, sidewalks, and bike walk. The 10-Year CIP is operationalized through an annual Capital Improvement Program. See "Infrastructure Investment" on the next page for more.

The City's **Information Technology Strategic Master Plan** guides major IT projects, including on-going security improvements and a multi-year Enterprise Resource Planning (ERP) system implementation with significant public-facing modules, which started in 2020, going online in 2023, with implementation continuing into 2025. 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; provide customer online access and payment functions; and automate many back office functions related to City services, financial transactions, and human resources.

The City elevated environmental sustainability to a Core Priority in 2023, solidifying its commitment to leadership in environmental protection as detailed in its **Sustainability Strategic Plan and GHG reduction goals**. Additional details about plan operationalization are included on the next page as part of a feature on environmental sustainability. The City's **MoveHP Plan** is intended to improve safety, increase the use of non-motorized transit, and provide enjoyable non-motorized access to local and regional destinations through City street and transportation system improvements.

The City's **Comprehensive Communications Plan** and related policies were updated in 2024, reflecting an integrated and proactive approach to foster efficient, transparent, and effective public communication across modalities. The City's **Business Development Plan** is an aggressive, yet achievable guide for the City's effort to attract and retain businesses and stimulate business activity in the community, in line with the core priority of economic development. The City's new **Public Art Conservation and Maintenance Plan** prioritizes restoration work and identifies a roadmap to ensure the long-term stewardship of the City's public art collection, recognizing the role of a vibrant arts community as an economic driver. The plan was developed in 2024 following the engagement of an art conservator to conduct a conditions and siting assessment of the City's art collection.

LONG RANGE PLAN



OPTIMIZATION & EFFICIENCY

The City continues focusing on procurement services to moderate costs and optimize efficiencies. The City participates in a number of consortiums including the Illinois Department of Central Management Services to procure goods and equipment, and the Municipal Partnership Initiative to secure competitive bid prices in collaboration with neighboring communities (e.g. street, forestry, information technology, consultant services, etc.). The City is a member of the North Shore Electricity Aggregation Consortium, a collective of eight north suburban communities that collaborate on the joint procurement of alternative electricity supply, community solar opportunities, and other energy related initiatives.

INFRASTRUCTURE INVESTMENT

The City continues investing in infrastructure and facilities to better serve community needs. The City's LRP included the construction of a new fire station in 2023 to replace the Ravinia Business District fire station to accommodate current and future equipment and vehicles. It included the renovation of the 1201 Park Avenue West building to serve as the City's Senior Center in 2024 (grand opening spring 2025). It includes redevelopment of the public services building and adjacent fire station in approximately 2027 to accommodate current and future needs. The City continues collaborating with sister governments and other partners for assessment of capital needs to best serve the community. The City will review its **Comprehensive Master Plan** in 2025. This plan has evolved over time to incorporate multiple sub-plans tailored to specific characteristics and needs of defined areas.

ENVIRONMENTAL SUSTAINABILITY

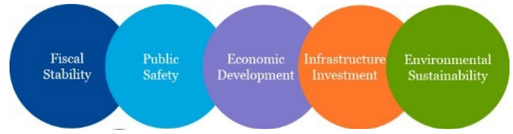
The Sustainability Strategic Plan guides the City's programming with cost-effective, environmentally-beneficial projects through 2027. The City has goals of a citywide greenhouse gas reduction of 45% by 2030 and net zero by 2035. The City hired a full time staff member in 2024 to develop a program to meet the City's ambitious sustainability and climate goals. The City continues efforts to increase waste diversion through recycling and composting, including an all-in curbside composting program for single-family residential customers. It continues to reduce water usage; to promote community solar programs; and to enable safe, non-motorized transportation with a variety of bike-friendly initiatives detailed in MoveHP. More information is available at cityhpil.com/environment.

ECONOMIC DEVELOPMENT

The City's Business Development Strategic Plan is a living document that is continuously evaluated by staff and offers an aggressive yet achievable roadmap for fostering economic vibrancy throughout the City's eight business districts. The plan includes a holistic view of economic development, working across sectors to continue building a business-friendly environment. The plan offers a multifaceted approach and specific outcomes, incorporating business attraction and retention services, incentive and grant programs, numerous special events, varied citywide marketing initiatives, evaluation of zoning and licensure policies, and more.

PUBLIC SAFETY

The City values transparency and enhancing trust between public safety and the community. The **Police Department Strategic Plan** incorporates short- and long-term goals for enhancing and promoting public safety through community engagement, values-oriented policies and procedures, new technologies, and investment in staff training and development. At the heart of the plan are the Police Department's mission, vision, commitment to fair and equitable policing, and the 10 Shared Principles of Public Safety. Developed through a joint partnership of the Illinois Association of Chiefs of Police and the Illinois NAACP, the 10 Shared Principles of Public Safety is a commitment to treat all with dignity and respect while rejecting all forms of discrimination. The **Fire Department Strategic Plan** is similarly structured around a core set of values guiding the Department's work to provide excellent service, enhance relationships with the community, and continually develop internal capacity and expertise.



SOCIAL SERVICES

The City is working to enhance services to seniors, individuals with disabilities and mental illnesses, and individuals impacted by the Highland Park shooting. The City conducted a review, in 2022 and 2023, of services for seniors as part of the Aging in a Changing region initiative, which resulted in opportunities for augmenting service to seniors in key areas across multiple departments. The City is developing and implementing an action plan. The City provides elected officials and staff with training from Dementia Friendly America. The Police Department maintains certification as a One Mind Community. The City employs three social workers across several departments. The City has a Pawfficer, Vinny Duke, who is a highly trained walker hound supporting public engagement and crisis intervention initiatives. In the aftermath of the Highland Park shooting, the Resiliency Division continues to coordinate service delivery for victims, next of kin, and community members.

COMMUNITY VIBRANCY

A focus on the arts in the community sets Highland Park apart. The City remains committed to preserving and enhancing the quality of life, human health, cultural arts, and natural areas, which all contribute to the vibrancy of the community.

The City presents a wide variety of events in Downtown Highland Park and the Ravinia District each year, designed to engage community members and attract new visitors to explore the City's business districts. Events at The Lot, the City's alfresco event space in Downtown Highland Park, are anticipated to attract 27,000 visitors in the second season. Ravinia Festival continues to serve as an anchor that attracts thousands of regional visitors to the City each year during the festival season.

The City works closely with the arts-related businesses and organizations to develop and promote arts-related programming. The City continues to explore opportunities for partnerships that enrich the quality of life in the community, create opportunities for inclusivity, and celebrate the City's history.

DIVERSITY, EQUITY, AND INCLUSION

Hate has no home in Highland Park or anywhere, as is explicit in the City's Values Statement and Statement Against Hate, both reviewed and reaffirmed in 2023. The City continually evaluates enhancements to its diversity and equity policies to reflect the community's values and enhance employees' experience. In 2024, the City contracted with a consultant to conduct an assessment of the City's internal policies and operating procedures, recruitment and hiring practices, and employee supports through an equity lens. The recommendations are anticipated to inform a multi-year plan to enhance internal diversity, equity, and inclusion initiatives.

FLOOD MITIGATION

The City and area communities along the Skokie and Middle Fork Rivers are in need of solutions for flooding mitigation. A regional flood mitigation plan is required to address flooding, given the City is experiencing larger storms related to climate change, and increased impervious surface upstream of Highland Park. The City allocated substantial funds to improve the City's infrastructure, has a robust maintenance program, and has a cost-sharing program to assist homeowners with flood prevention efforts. The City maintains close collaboration with neighboring municipalities, the county, and state and federal officials pertaining to regional flood mitigation initiatives. Information regarding flood mitigation strategies for members of the public is available at cityhpil.com/flooding.

PLACE OF REMEMBRANCE

A working group planning for a permanent place of remembrance is anticipated to lead this effort over the next several years, tasked with providing research, community engagement, and informed recommendations for City Council's consideration. The work plan is available at resilienthpil.org and identifies major benchmarks in the planning process. The work plan will be refined as the process coalesces around planning for a specific site. The City will incorporate the cost of creating the place of remembrance and its long-term maintenance into the City's capital improvement plan.

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 (high responsiveness to changes in price) and inelastic revenue sources, particularly in the General Fund, while recognizing that cyclical, sectoral, and population shifts could impact revenue diversification. Please refer to the Appendix for the City's Annual Fee Resolution.

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 the City is a very stable community, with just over $7.7 billion 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 revenue sources, including ongoing and non-recurring revenues included in the City's budget. The City's major revenue sources are listed below and a detailed description for each is provided on the following pages, along with the 2025 estimate assumptions.

Major Revenue Sources

	Revenue Source	% of 2025 Total Revenue	% of 2025 General Fund Revenue	Elastic/ Inelastic
1	Property Tax Levy (w/o Library)	17.3	8.9	Inelastic
2	Sales Tax	15.5	34.9	Elastic
3	Water Sales	11.8	n/a	Inelastic
4	Debt Financing	8.9	n/a	Inelastic
5	State Income Tax	4.6	10.3	Elastic
6	Grant Revenue	4.4	5.2	Elastic
7	Sewer Charges	4.2	n/a	Inelastic
8	Other Taxes	4.1	8.4	Elastic
9	Gen. Charges for Service	3.6	8.1	Elastic
10	Utility Tax	2.8	6.3	Elastic
	TOTAL*	77.2	82.1	

***Total excludes Transfers.**

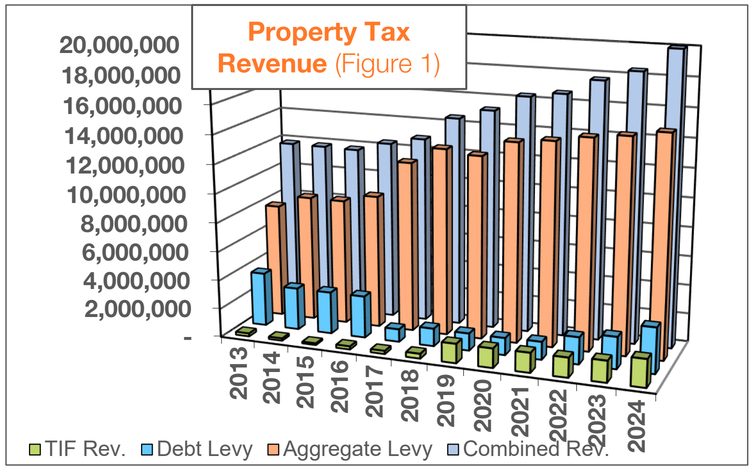
REVENUE HIGHLIGHTS

PROPERTY TAX

2025 Budget: $20,412,500

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. The Lake County Clerk determines the property tax rate which will be imposed upon the City's properties in order to arrive at the extension, or total dollar amount to be raised by property taxes under the levy, based on the City's tax levy ordinance and historical collection rate. The rate calculated by the County Clerk is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV) of each. 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 stable and predictable.

The annual tax levy ordinance includes property taxes for the City's operating, pension, and capital funds. The levy includes bond levies which are filed at the time of bond ordinance approval. The City annually abates bond levies which have dedicated revenue sources sufficient to pay debt service. The City levies taxes for the Library, which is separate from the City's levy and is controlled by the Library Board.



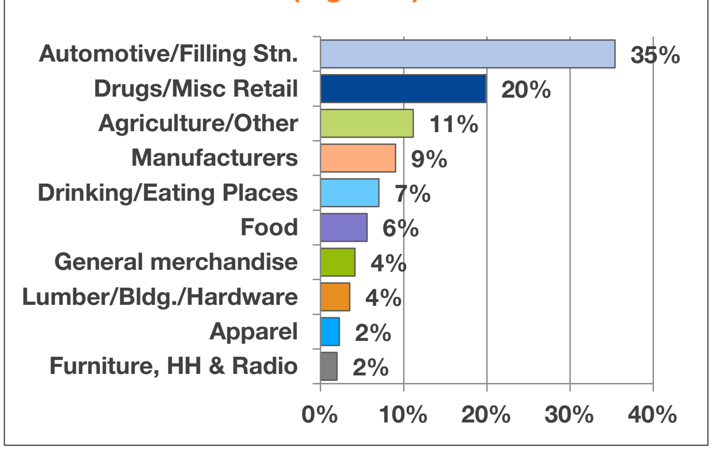
Property Tax Revenue (Figure 1)

The City's 2024 property tax levy (excluding tax increment financing (TIF) and special service areas (SSA)), for collection in 2025, is 15% of the City's total revenue; is 62% dedicated to Public Safety costs and other personnel benefit costs; and includes individual levies for operations, pension funding, road maintenance and improvement, and debt service. The budget includes a City levy increase of $1,354,700 to pay for higher debt payments from a new debt issue for capital improvements; statutory pension cost increases; and higher road maintenance costs, net of reallocation of tax revenue out of general operations to minimize the total tax increase, resulting in a $125 impact to a City tax payer, based on an average $500,000 equalized assessed value for the tax payer's property. Including TIF and SSA, total budgeted property tax is 17% of the City's total revenue. The City's Ravinia and Briergate TIF Districts include property tax revenues which are dedicated to these Districts, with a combined estimate of $1,924,600 for the 2024 tax increments collectible in 2025. The SSA Budget for which the taxes are levied for a specific benefit is $200,000. The City's budget assumes the full collection of the levy, as abated, including TIF and SSA revenue. It does not include the Library levy, which is included in the Library budget. Also see the Property Tax Data sections in the Executive Summary and Appendix and the Budget Preparation Notes property tax discussion; Property Tax Levy Fund; TIF Funds; Debt Fund; and Appendix Debt Administration sections. Figure 1 shows the history and budget year projection of the combined property tax sources including the annual levy, debt service levy as abated, and TIF extensions, excluding the tax levies for SSA and the Library.

SALES TAX

2025 Budget: $18,293,700

2023 Sales Tax Revenue (Figure 2)



The State collects and distributes to the City 1% of the basic 7% Retailer's Occupation Tax imposed within the City. 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 and capital costs. The City's home rule sales tax rate has been 1% since January 1, 2003. A portion of the home rule sales tax revenue is transferred to the Street Capital Project Fund to provide resources for improvements identified in the City's 10-Year Capital Improvement Program. The home rule sales tax rate does not apply to the automobile sector. The City's sales tax sources are shown in Figure 2. The 2025 budget for Total Sales Tax is 2% higher than the 2024 estimate. Additional information is included in the Sales Tax Trend presented later in the Executive Summary.

WATER SALES & SERVICES — 2025 Budget: $13,768,800

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 municipal public education regarding water conservation, as well as the water-conserving benefits of replacement of fixtures and appliances. Demand is strongly influenced by seasonal factors. The amount of rainfall during the summer season can impact water sales by as much as 10% when compared to the prior year's budget.

In order to estimate revenues, a historical analysis is utilized to adjust for variations caused by rainfall. This technique is applied to production statistics supplied by the water plant to estimate the actual quantity of water sales. The water sales estimate for 2025 includes a total water rate of $4.122 per 100 cubic feet of water for Highland Park residential customers. This rate is 14 cents higher than 2024, which is consistent with the City's long-term water rate plan. The water rate continues to be one of the lowest in the Chicagoland area. A survey of comparable municipal water rates is included in the Water Fund section. The 2025 water rate is included in the Annual Fee Resolution within the Appendix, along with corresponding conservation based rates, which will be in effect from January 1 through December 31. Additional information is included in the Budget Preparation Notes within the Budget Process and Structure section and in the Water Fund section.

DEBT FINANCING — 2025 Budget: $10,500,000

The Streets and Other Capital Fund non-operating revenue is impacted by the planned issuance of $4 million of 2025 general obligation bonds to partially fund capital expenditures for street improvements and planning for renovation of the Public Services and adjacent Fire Station buildings. The Sewer Fund non-operating revenue is impacted by the planned issuance of $1.5 million of 2025 general obligation bonds to partially fund sewer improvements. The Water Fund is impacted by the City's assumption of a $5 million IEPA 30-year no interest rate loan in 2025 related to State-mandated replacement of lead service lines. Capital improvement and debt financing are consistent with the City's 10-Year CIP detailed in Capital section. Additional information is included in the Budget Preparation Notes within the Budget Process and Structure section, in the Capital section, in the Sewer Fund section, in the Debt service section, and in the Debt Policy within the Appendix section.

STATE INCOME TAX — 2025 Budget: $5,400,900

This revenue includes net tax receipts collected by the State that are distributable to the City. The 2025 budget is 2% higher than the 2024 estimate. There is no restriction on the use of this revenue, which is included in General Fund revenue. Until 2011, 1/10th of the net tax receipts collected by the State were distributed to municipalities based on population. The State changed the tax rate for individuals as follows: from 3% to 5% in 2011, from 5% to 3.75% in 2015, and from 3.75% to 4.95% in 2017, which is the current rate.

The Legislative Government Distributive Fund (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. This revenue-sharing policy was provided to local governments in lieu of allowing the imposition of local income taxes, which might vary from community to community.

Until January 2011, 10% of total income tax collections was dedicated to LGDF for distribution to municipalities and counties. The percentage share of state income tax revenue was reduced from 10% to 6% following the enactment of a temporary income tax increase in 2011. The percentage share of state income tax revenue subsequently increased to 8% when the higher income tax rates declined in January 2015, based upon a schedule established by the temporary income tax law. In July 2017, the income tax was permanently increased, and the local government share was reduced to 5.45% of individual income tax collections and 6.16% of corporate income tax collections for State Fiscal Year (SFY) 2018. The income tax increases of 2011 and 2017 did not increase revenues for local governments because the state reduced the local share percentage and kept 100% of the additional revenues raised through higher taxes.

For SFY 2021 and 2022, the local government share was 6.06% of individual income tax collections and 6.845% of corporate income tax collections. In SFY 2023, the General Assembly increased the local government share to 6.16% of individual income tax collections and to 6.47% in SFY 2024. The SFY 2025 rates remain the same for both the individual income tax (6.47%) and the corporate income tax (6.845%). The Mayor and Staff will continue to monitor legislative changes, pursue legislative restoration of LGDF to 10%, and take action to evaluate expenditures, should legislative changes result in a reduction of state income tax revenue versus the City's estimates.

Net collections are the total collections minus deposits that are made into the 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. The Illinois Department of Revenue certifies the amounts to be allocated based on net collections from the prior month in approximately the third week of each month.

GRANT REVENUE — 2025 Budget: $5,170,700

Grant revenue for the City is based on funds available for federal, state and local grant opportunities and may vary widely from year-to-year based on planned projects which are eligible. The 2025 budget for grant revenue is 16% higher than the 2024 estimate and includes the following potential grants.

Grant $ Value	Project
2,175,000	Pedestrian bridge over US 41 replacement
1,124,000	Water and sewer improvements related to bridge replacements and street improvements
667,300	State ETSB E-911 Grant-Public Safety
646,400	Water intake line replacement
512,300	2022 shooting incident expenditures
45,600	All Other

SEWER CHARGES — 2025 Budget: $4,974,700

The City has a continuing accelerated inspection and maintenance schedule to upgrade the City's aging sanitary sewer system. This initiative helps minimize the risk of flooding events contributable to the City's system, although many flooding events are caused by infrastructure outside of the City's limits. The City imposes a water volume-based sanitary sewer charge to fund this initiative and ensure the sustainability of sanitary sewer service to residents. The annual revenue derived from this charge is deposited into the Sewer Fund. The 2025 revenue estimate is based upon a rate of $1.40 per 100 cubic feet of water used, which is an approximate 3.5% increase compared to the 2024 rate, consistent with the City's long-term sewer rate plan.

The City imposes a storm water management fee to ensure the sustainability of storm water service to residents. This fee is assessed based upon the square foot area of impervious surface for each parcel. The 2025 revenue estimate is based on a rate of $9.10 per Impervious Area Unit per month, which is an approximate 3.5% increase compared to the 2024 rate, consistent with the City's long-term sewer rate plan. The City's 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 2025 sewer rates are included in the Annual Fee Resolution within the Appendix, which will be in effect from January 1 through December 31. Additional information is included in the Budget Preparation Notes within the Budget Process and Structure section and in the Sewer Fund section.

OTHER TAXES — 2025 Budget: $4,786,100

This revenue includes receipts for business taxes $1,597,700, state local use $1,178,200, state replacement taxes $583,300, payment in lieu of tax $875,000, demolition tax $100,000, and all other general taxes $451,900.

The City imposes business taxes on businesses within the City, in addition to the State of Illinois General Merchandise Tax. Payment of these taxes is the responsibility of the business. A food and beverage tax rate of 1% is assessed upon food and beverages prepared and sold for immediate consumption provided that facilities are available to consume the food on the premises, regardless of whether the consumption occurs on the premises or not. A package liquor tax rate of 1% is assessed on alcoholic beverages sold in original containers. A motor fuel tax rate is an additional two cents per gallon or a fraction thereof, sold at retail.

State local use tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail. The use tax rate is 6.25% on purchases of general merchandise including automobiles and other items that must be titled or registered. The use tax rate is 1% on purchases of qualifying food, drugs, and medical appliances.

Ravinia Festival donates 5% of annual ticket revenue to the City in lieu of taxes, contributes to food and beverage tax revenue, contributes to sales tax revenue, and pays separately for the City services it uses, such as police and fire staffing at concerts. The payment in lieu revenue is budgeted in Payment in Lieu of Taxes revenue within the General Fund, generally near $1 million annually, and is not included in the Total Sales Tax budget of $18,293,700. The 2025 budget for Payment in Lieu of Taxes revenue is 17% higher than the 2024 estimate, although revenue for both 2024 and 2025 is expected to be lower than $1 million, given Ravinia's plan for smaller seasons in both years.

State replacement taxes are revenues collected by the state of Illinois and paid to the City to replace money that was lost by the City when its powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. These taxes resulted when the Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments. Corporations and partnerships pay a 2.5% and 1.5% replacement tax, respectively, on their net Illinois income. Public utilities pay a 0.8% on invested capital.

The demolition tax is a tax imposed on all residential demolitions in City. The tax is $10,000 for single family homes. For multi-unit buildings, the tax is either $10,000 or $3,000 per unit, whichever is greater. The purpose of the demolition tax is to help fund the City's Affordable Housing Trust Fund (HTF). The City established the HTF to provide financial resources to preserve and create more affordably priced housing in Highland Park.

GENERAL CHARGES FOR SERVICES — 2025 Budget: $4,231,600

Charges for services in the General Fund for police department services, ambulance and other fire department services, senior center actives and other City-sponsored events and activities. The 2025 budget for general charges for services is 3% higher than the 2024 estimate.

UTILITY TAX — 2025 Budget: $3,316,400

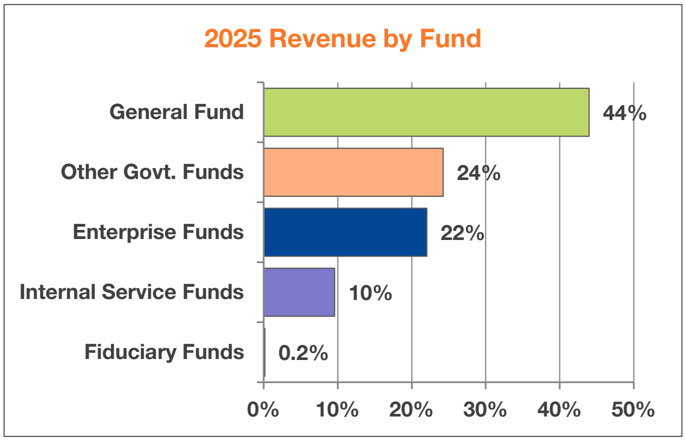
The City charges a utility tax on electric, natural gas, and telecommunication usage as allowed by state statue. The City has home rule authority to raise these rates however the state limits the amount of tax that can be charged. The City charges the statutory limit using the statutorily-defined charge method allowed for each tax component, consistent with most local area municipalities. Electric and gas tax collections are subject to fluctuations caused by weather. There are no restrictions on the use of this revenue. Taxes are charged to consumers by the utility providing the services and later remitted to the City. Utility rates are as follows and are flat with 2023 and 2024 rates:

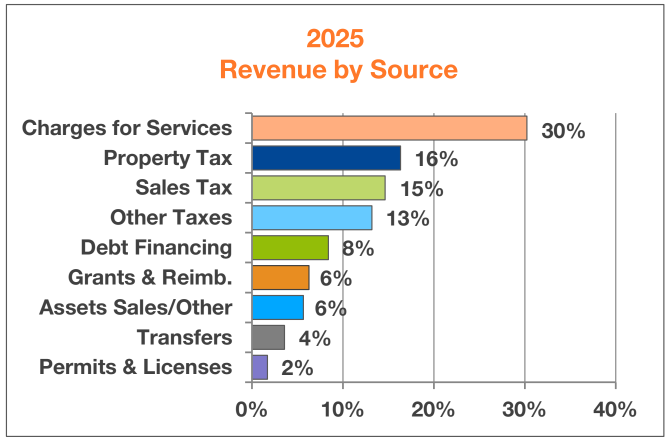
Utility Component	Charge Method	2025 Rate
Electric	kilowatt per hour*	$0.61/$0.30
Natural Gas (in State)	% of gross receipts	5.0%
Natural Gas (out of State)	cents per therm	$0.045
Telecommunications	% of gross charges	6.0%

*- Consumption is taxed in ranges of kilowatts per hour where tax declines as usage increases.

CITY OF HIGHLAND PARK

REVENUE BY YEAR





	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '24 Est vs '23 Act $M	'24 Est vs '23 Act %	'24 Est vs '24 Bud $M	'24 Est vs '24 Bud %	'25 Bud vs '24 Bud $M	'25 Bud vs '24 Bud %	'25 Bud vs '24 Est $M	'25 Bud vs '24 Est %
Sales Tax[1]	17,912,900	18,293,700	2.59	16.9%	-	0.0%	0.4	2.1%	0.4	2.1%
Charges for Services[1]	7,021,700	7,318,200	2.2	45.7%	1.7	32.6%	2.0	38.2%	0.30	4.2%
State Income Tax[1]	5,295,000	5,400,900	(0.9)	-14.1%	(1.7)	-24.2%	(1.6)	-22.6%	0.1	2.0%
Utility Tax[1]	3,431,800	3,316,400	(0.2)	-6.6%	0.0	0.2%	(0.1)	-3.1%	(0.12)	-3.4%
Property Tax[2]	5,048,700	4,649,900	(0.5)	-8.3%	-	0.0%	(0.4)	-7.9%	(0.4)	-7.9%
Real Estate Transfer Tax[3]	2,469,700	2,519,100	0.6	33.2%	-	0.0%	0.0	2.0%	0.0	2.0%
Other Taxes[1]	3,482,000	3,514,200	(0.2)	-6.3%	0.1	2.8%	0.1	3.7%	0.0	0.9%
Permits and Licenses[1]	1,798,400	1,976,600	(0.32)	-14.9%	(0.0)	-0.3%	0.2	9.6%	0.2	9.9%
Sale of Assets/Other Rev.[4]	7,544,200	7,941,900	(2.2)	-22.5%	(0.1)	-1.6%	0.3	3.6%	0.4	5.3%
GENERAL FUND	**54,004,400**	**54,930,900**	**1.1**	**2.1%**	**0.0**	**0.0%**	**0.9**	**1.7%**	**0.9**	**1.7%**
Multi-Modal Transportation	5,327,400	6,080,600	0.5	10.9%	(0.0)	0.0%	0.8	14.1%	0.8	14.1%
Motor Fuel Tax	1,452,200	1,440,200	0.0	0.6%	-	0.0%	(0.0)	-0.8%	(0.0)	-0.8%
Enhanced 911	791,800	670,600	0.00	0.3%	0.1	22.5%	0.0	3.8%	(0.1)	-15.3%
Public Safety Pension[5]	6,931,400	6,979,300	0.6	10.3%	-	0.0%	0.0	0.7%	0.0	0.7%
Environmental Sustainability	261,500	261,400	(0.0)	-8.0%	-	0.0%	(0.0)	0.0%	(0.0)	0.0%
Debt Service[5]	2,458,500	3,794,000	0.43	21.0%	-	0.0%	1.3	54.3%	1.3	54.3%
Streets & Other Capital[6]	22,686,800	9,017,000	17.7	354.5%	(0.0)	-0.1%	(13.7)	-60.3%	(13.7)	-60.3%
Tax Increment Financing	2,020,700	2,056,500	0.5	34.8%	0.2	10.5%	0.2	12.4%	0.0	1.8%
OTHER GOVT. FUNDS	**41,930,400**	**30,299,600**	**19.8**	**89.5%**	**0.3**	**0.8%**	**(11.3)**	**-27.2%**	**(11.6)**	**-27.7%**
Water[7]	14,790,900	20,310,200	0.3	1.9%	0.0	0.0%	5.5	37.3%	5.5	37.3%
Sewer[8]	7,435,400	7,231,700	0.3	4.1%	(0.0)	-0.1%	(0.2)	-2.8%	(0.2)	-2.7%
ENTERPRISE FUNDS	**22,226,300**	**27,541,900**	**0.6**	**2.6%**	**(0.0)**	**0.0%**	**5.3**	**23.9%**	**5.3**	**23.9%**
Equipment Maint/Replace	4,902,500	4,883,400	0.1	2.6%	-	0.0%	(0.0)	-0.4%	(0.0)	-0.4%
Insurance	6,888,900	7,092,100	0.2	3.3%	(0.00)	0.0%	0.2	2.9%	0.2	2.9%
INTERNAL SVC FUNDS	**11,791,400**	**11,975,500**	**0.3**	**3.0%**	**(0.0)**	**0.0%**	**0.2**	**1.5%**	**0.2**	**1.6%**
Housing Trust	436,100	203,400	(0.2)	-29.8%	(0.0)	-0.7%	(0.2)	-53.7%	(0.23)	-53.4%
FIDUCIARY FUNDS	**436,100**	**203,400**	**(0.2)**	**-29.8%**	**(0.0)**	**-0.7%**	**(0.2)**	**-53.7%**	**(0.23)**	**-53.4%**
TOTAL REVENUE	**130,388,500**	**124,951,300**	**21.6**	**19.9%**	**0.3**	**0.2%**	**(5.1)**	**-3.9%**	**(5.4)**	**-4.2%**

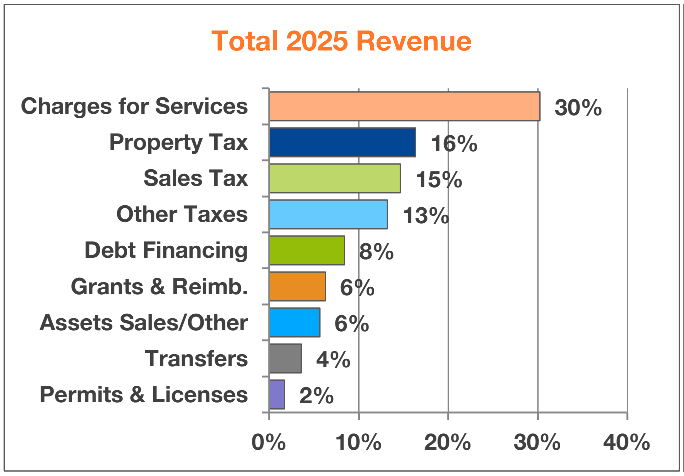
Notable Budget Comments:

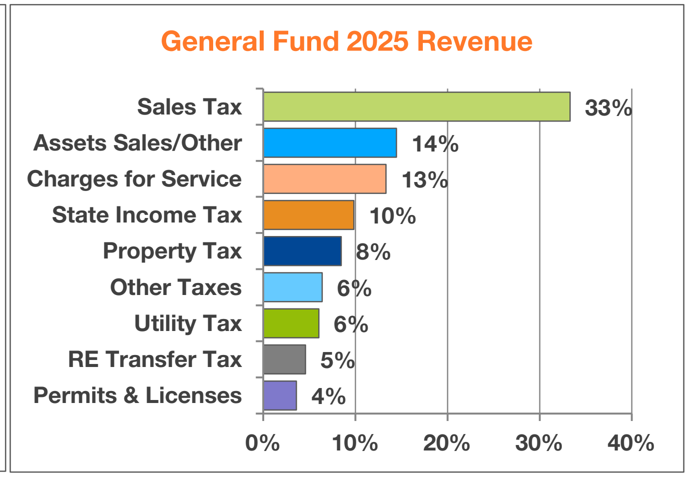
1. Most revenues are estimated based on historical growth.
2. The City's total 2024 property tax for collection in 2025 includes an 8% rate increase totaling $1,354,700 million to pay for higher debt payments from debt issued for capital improvements $947,500; higher Multimodal Fund costs $439,500; and statutory pension cost increases $232,700; net of reallocation of tax revenue out of the General Fund ($265,000) to minimize the total tax increase required. Also see the Budget Prep. Notes and the Debt Svc., Public Safety Pen., and Multimodal sections.
3. Real Estate Transfer Tax for 2024 and 2025 is consistent with market trends.
4. Sale of Assets/Other Revenue includes Second St. parking lot air rights sale installment payments of $300,000 in 2024, 2025, and 2026; American Rescue Plan Act (ARPA) grant revenue in 2024 of $1.3 million; and resiliency grant revenue in 2024-6 totaling $1.6 million, in addition to customary revenue from use of money, fines/forfeitures, and misc. other general revenue.
5. Debt Service reflects the property tax levy for previously issued and planned tax leviable general obligation bonds.
6. The Street & Other Capital revenue for 2024 and 2025 includes bond proceeds and transfers from other funds consistent with the City's 10-year CIP funding plan.
7. The Water Fund revenue includes a 14 cent per 100 cubic feet adjustment in the base water rate, net of historical usage.
8. The Sewer Fund revenue includes a 3.5% change in sewer rates with historical usage.

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

REVENUE FOR 2025



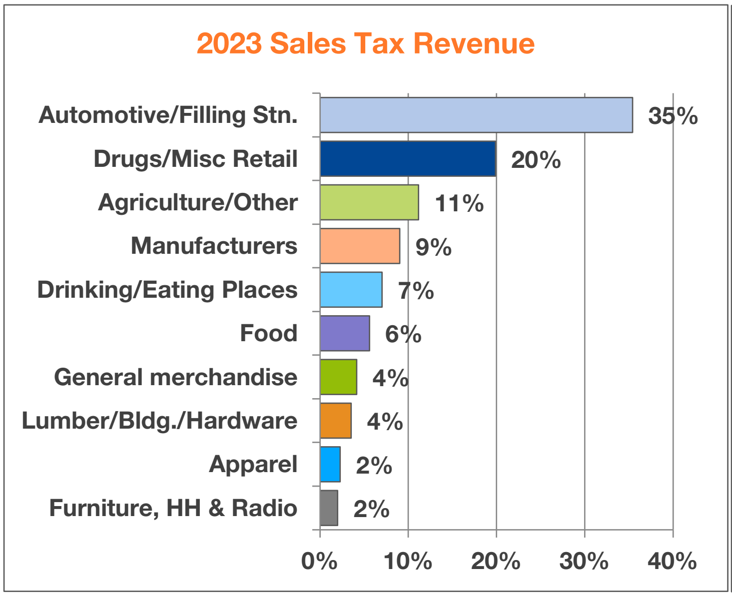


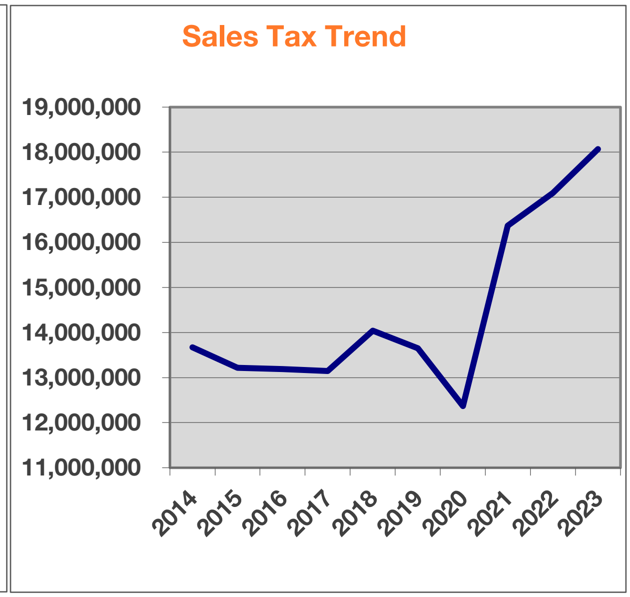
	Charges Chgs for Services	Sales Tax	Property Tax	Other Taxes	Debt Financing	Grants & Reimburse.	Permits & Licenses	Transfers	Other Revenue	Total 2025 Budget
Sales Tax		18,293,700								18,293,700
Property Tax			4,649,900							4,649,900
Charges for Services	7,318,200									7,318,200
Utility Tax				3,316,400						3,316,400
State Income Tax				5,400,900						5,400,900
Other Taxes				3,514,200						3,514,200
Real Estate Trans. Tax				2,519,100						2,519,100
Permits and Licenses							1,976,600			1,976,600
Other Revenue						3,422,700			4,519,200	7,941,900
GENERAL FUND	**7,318,200**	**18,293,700**	**4,649,900**	**14,750,600**	**-**	**3,422,700**	**1,976,600**	**-**	**4,519,200**	**54,930,900**
Multi-Modal Transp.	1,762,700		3,700,900	296,900		198,900			121,200	6,080,600
Motor Fuel Tax				1,331,800					108,400	1,440,200
Enhanced 911						667,300			3,300	670,600
Public Safety Pension			6,979,300							6,979,300
Environmental Sustain.									261,400	261,400
Debt Service			3,157,800					68,800	567,400	3,794,000
Streets & Other Capital					4,000,000	219,100		4,368,500	429,400	9,017,000
Tax Increment Fin.			1,924,600						131,900	2,056,500
OTHER GOV. FD.	**1,762,700**	**-**	**15,762,600**	**1,628,700**	**4,000,000**	**1,085,300**	**-**	**4,437,300**	**1,623,000**	**30,299,600**
Water	13,768,800				5,000,000	1,060,000	108,000		373,400	20,310,200
Sewer	4,974,700				1,500,000	593,000	30,000		134,000	7,231,700
ENTERPRISE FD.	**18,743,500**	**-**	**-**	**-**	**6,500,000**	**1,653,000**	**138,000**	**-**	**507,400**	**27,541,900**
Eqp. Maint/Replace	4,587,900					32,100		30,000	233,400	4,883,400
Insurance	5,362,100					1,638,700			91,200	7,092,100
INTERNAL SVC FD.	**9,950,000**	**-**	**-**	**-**	**-**	**1,670,800**	**-**	**30,000**	**324,600**	**11,975,500**
Housing Trust				100,000			12,000		91,400	203,400
FIDUCIARY FD.	**-**	**-**	**-**	**100,000**	**-**	**-**	**12,000**	**-**	**91,400**	**203,400**
TOTAL REVENUE	**37,774,400**	**18,293,700**	**20,412,500**	**16,479,300**	**10,500,000**	**7,831,800**	**2,126,600**	**4,467,300**	**7,065,600**	**124,951,300**

See Glossary of Terms and Funds in the Appendix.

SALES TAX TREND

LAST TEN FISCAL YEARS





Total Sales Tax

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General merchandise	791k	746k	676k	655k	631k	589k	543k	604k	736k	749k
Food	1.15M	1.10M	1.01M	1.01M	953k	941k	985k	1.01M	1.08M	1.01M
Drinking & eating places	1.15M	1.17M	1.17M	1.21M	1.20M	1.26M	869k	1.05M	1.14M	1.27M
Apparel	527k	515k	458k	396k	392k	325k	174k	312k	377k	411k
Furn., HH & electronics	389k	374k	388k	374k	393k	344k	333k	431k	413k	359k
Lumber, bldg. & hardware	615k	649k	643k	578k	532k	510k	573k	635k	641k	636k
Auto & filling stations	5.20M	4.83M	4.64M	4.85M	5.24M	5.36M	4.68M	5.68M	5.54M	6.40M
Drugs & misc. retail	2.16M	1.79M	2.09M	1.95M	1.87M	1.93M	1.90M	3.47M	3.35M	3.59M
Agriculture & all others	1.25M	1.51M	1.28M	1.28M	1.37M	1.36M	1.23M	1.63M	1.78M	2.02M
Manufacturers	440k	522k	831k	857k	1.45M	1.03M	1.07M	1.55M	2.04M	1.63M
TOTAL	13.67M	13.21M	13.19M	13.15M	14.04M	13.65M	12.37M	16.37M	17.09M	18.07M
% Incr./Decr. Prior Yr.	6.0%	-3.4%	-0.2%	-0.3%	6.8%	-2.8%	-9.4%	32.4%	4.4%	5.7%

Notes:

(1) k = One thousand

(2) M = One million

(3) Data Source - Illinois Department of Revenue

(4) The increase in 2021 sales tax revenue is due to pandemic recovery and legislative changes impacting online sales.

SALES TAX TREND
LAST TEN FISCAL YEARS

Municipal Sales Tax

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General merchandise	451k	425k	377k	361k	349k	328k	302k	337k	401k	414k
Food	893k	849k	785k	794k	750k	745k	798k	778k	831k	793k
Drinking & eating places	581k	588k	590k	610k	605k	635k	439k	530k	577k	640k
Apparel	267k	261k	231k	198k	196k	162k	87k	156k	189k	206k
Furn., HH & electronics	195k	187k	194k	187k	197k	172k	167k	216k	207k	179k
Lumber, bldg. & hardware	307k	325k	322k	289k	266k	255k	286k	318k	320k	318k
Auto & filling stations	4.26M	4.05M	3.93M	4.05M	4.36M	4.50M	4.00M	4.88M	4.57M	5.51M
Drugs & misc. retail	1.31M	1.11M	1.28M	1.21M	1.15M	1.19M	1.22M	2.02M	1.96M	2.14M
Agriculture & all others	701k	842k	725k	715k	769k	770k	686k	895k	959k	1.07M
Manufacturers	309k	404k	684k	677k	1.26M	843k	895k	1.30M	1.72M	1.34M
TOTAL	9.27M	9.04M	9.11M	9.09M	9.90M	9.60M	8.90M	11.43M	11.74M	12.62M
% Incr./Decr. Prior Yr.	8.2%	-2.5%	0.8%	-0.3%	9.0%	-3.1%	-7.3%	28.6%	2.7%	7.5%

Home Rule Sales Tax

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General merchandise	340k	322k	299k	294k	282k	262k	240k	267k	335k	335k
Food	259k	261k	222k	213k	204k	197k	187k	229k	251k	219k
Drinking & eating places	571k	578k	581k	601k	598k	627k	430k	521k	567k	628k
Apparel	261k	254k	227k	198k	196k	162k	87k	156k	188k	205k
Furn., HH & electronics	194k	187k	194k	187k	196k	172k	166k	215k	206k	179k
Lumber, bldg. & hardware	307k	325k	321k	289k	266k	255k	286k	318k	320k	318k
Auto & filling stations	945k	784k	717k	797k	885k	865k	676k	799k	967k	884k
Drugs & misc. retail	844k	681k	812k	739k	725k	741k	679k	1.44M	1.39M	1.48M
Agriculture & all others	551k	663k	555k	563k	599k	591k	544k	735k	818k	942k
Manufacturers	131k	118k	147k	180k	190k	183k	179k	257k	313k	289k
TOTAL	4.40M	4.17M	4.07M	4.06M	4.14M	4.05M	3.48M	4.94M	5.35M	5.45M
% Incr./Decr. Prior Yr.	1.5%	-5.2%	-2.4%	-0.3%	2.0%	-2.1%	-14.3%	42.2%	8.3%	1.8%

Notes:

(1) k = One thousand

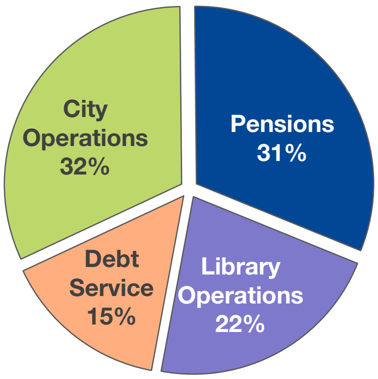
(2) M = One million

(3) Data Source - Illinois Department of Revenue

PROPERTY TAX SUMMARY
CITY OF HIGHLAND PARK

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

City and Library Levy Property Taxes Uses



	2024 Tax Levy 2025 Fiscal Year		Increase/ (Decrease)	
FICA/Medicare/General	3,970,700	15%	(507,300)	-11%
Police Pension	3,857,400	15%	41,500	1%
Fire Pension	3,121,900	12%	6,400	0.2%
Roads	3,700,900	14%	758,100	26%
Debt	3,157,800	12%	947,500	43%
IMRF Pension	479,200	2%	108,500	29%
City Levy[1]	**18,287,900**	**70%**	**1,354,700**	**8%**
Library Operating/Pension	5,347,300	20%	47,400	1%
Library Debt	496,600	2%	430,200	648%
Library Levy[1]	**5,843,900**	**22%**	**477,600**	**9%**
City & Library Levy	**24,131,800**	**92%**	**1,832,300**	**8%**
Special Service Areas[2]	200,000	1%	0	0%
Ravinia & Briergate TIF[3]	1,924,600	7%	437,900	29%
Total All Levies	**26,256,400**	**100%**	**2,270,200**	**9%**

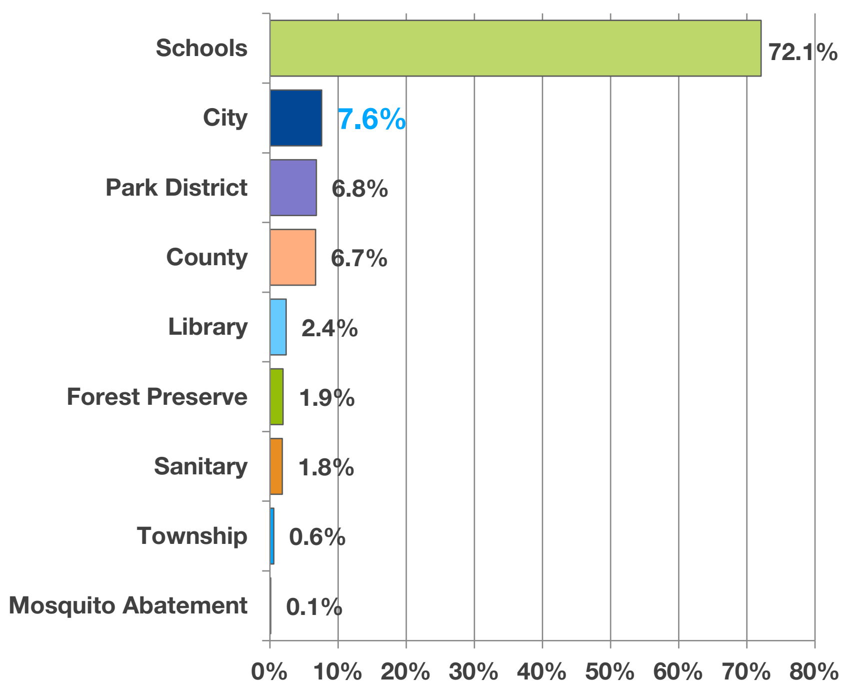
Explanatory Notes: See Glossary of Terms and Funds in the Appendix.

1. The City's 8% portion of the resident's tax bill continues to be one of the lowest percentages relative to comparable north shore municipalities. The City's 2024 property tax levy (excluding TIF and SSA), for collection in 2025, is 15% of the City's 2025 total revenue and is 63% dedicated to public safety and other personnel benefit costs. It includes individual levies for operations, pension funding, road maintenance and improvement, and debt service. The City's total 2024 property tax for collection in 2025 includes an 8% rate increase totaling $1,354,700 million, vs. the prior year budget, to pay for higher debt payments from debt issued for capital improvements $947,500; higher Multimodal Fund costs $758,100; and statutory pension cost increases $150,700; net of reallocation of tax revenue out of general operations ($501,600) to minimize the total tax increase required. The Library's portion of the resident's tax bill is 3%. The Library's 2024 tax levy, for collection in 2025, is 92% of the Library's 2025 operating revenue excluding bond proceeds and transfers between funds. It includes combined funding for operations, capital, and debt service; and includes an increase of $477,600 to pay for higher debt service $430,200, including a new debt issue for a Library expansion, and higher other net costs of $47,400. The total combined increase is 8%, which is a $125 impact to a City tax payer, based on an average $500,000 equalized assessed value for the tax payer's property.
2. Special Service Areas (SSA) are local tax districts that fund expanded services through a localized property tax levy within contiguous areas. The enhanced services 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.

PROPERTY TAX SUMMARY

DIRECT AND OVERLAPPING GOVTS.

Distribution of 2023 Property Taxes Collected in Budget Year 2024



Distribution of 2023 Property Taxes		
	Revenue	% Total
Elementary School	91,878,100	40.7%
High School	63,925,900	28.3%
City	17,135,900	7.6%
Park District	15,377,000	6.8%
County	15,128,200	6.7%
College of Lake County	6,818,900	3.0%
Library	5,366,300	2.4%
Forest Preserve	4,334,200	1.9%
Sanitary	4,095,100	1.8%
Township	1,281,200	0.6%
Mosquito Abatement	256,100	0.1%

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
2014	2.05B	14.00M	4.31M	1.39M	3.47M	6.28M	49.71M	64.72M	267k	11.63M	4.62M	10.53M	170.93M
2015	2.18B	14.44M	4.53M	1.36M	3.61M	6.52M	50.30M	65.50M	266k	11.68M	4.64M	11.34M	174.20M
2016	2.31B	14.63M	4.46M	1.30M	3.63M	6.60M	50.61M	66.21M	266k	12.21M	4.85M	12.24M	177.00M
2017	2.41B	14.39M	4.33M	1.25M	3.53M	6.49M	50.07M	65.40M	256k	12.10M	4.70M	12.06M	175.00M
2018	2.40B	14.71M	4.38M	1.31M	3.68M	6.78M	53.44M	70.05M	274k	13.61M	4.95M	12.87M	186.00M
2019	2.40B	14.04M	4.23M	1.31M	3.60M	6.62M	53.62M	71.48M	277k	13.88M	5.15M	13.16M	187.36M
2020	2.30B	13.75M	4.18M	1.27M	3.61M	6.66M	54.99M	73.22M	285k	14.98M	5.15M	13.16M	191.26M
2021	2.30B	13.74M	4.11M	1.29M	3.64M	6.75M	57.14M	75.84M	297k	15.59M	5.19M	13.98M	197.57M
2022	2.40B	14.08M	4.14M	1.28M	3.82M	7.08M	60.40M	87.94M	299k	16.54M	5.19M	14.63M	215.42M
2023	2.58B	15.13M	4.33M	1.28M	4.10M	6.82M	63.93M	91.88M	256K	17.14M	5.37M	15.38M	225.60M
Avg Annual Incr	2%	1%	0%	-1%	2%	1%	3%	4%	8%	4%	2%	4%	3%

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

PROPERTY TAX SUMMARY
DIRECT AND OVERLAPPING GOVTS.

Tax Levy Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023

City Direct Rate

Tax Levy Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Bond	0.145	0.136	0.129	0.033	0.052	0.052	0.053	0.055	0.079	0.087
Corporate	0.119	0.084	0.085	0.152	0.150	0.147	0.213	0.231	0.227	0.183
Firefighters Pension	0.116	0.113	0.121	0.128	0.129	0.125	0.128	0.128	0.125	0.121
Library	0.226	0.213	0.209	0.203	0.206	0.219	0.224	0.226	0.217	0.208
Police Pension	0.115	0.128	0.128	0.132	0.132	0.141	0.145	0.145	0.137	0.148
Street and Bridge	0.074	0.075	0.065	0.077	0.103	0.124	0.113	0.120	0.123	0.126
Total Direct Rate	0.795	0.749	0.737	0.726	0.772	0.809	0.875	0.904	0.909	0.872

Overlapping Rates

Tax Levy Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
County	0.682	0.663	0.632	0.622	0.612	0.597	0.598	0.598	0.589	0.586
Forest Preserve	0.210	0.208	0.193	0.187	0.182	0.180	0.182	0.179	0.173	0.168
Township	0.066	0.063	0.056	0.054	0.054	0.056	0.055	0.056	0.054	0.050
Sanitary	0.169	0.166	0.157	0.153	0.153	0.153	0.157	0.158	0.160	0.159
College of Lake County	0.306	0.299	0.285	0.281	0.282	0.282	0.290	0.293	0.296	0.294
High School	2.421	2.309	2.187	2.164	2.222	2.280	2.391	2.486	2.525	2.477
Elementary School	3.152	3.006	2.862	2.826	2.914	3.039	3.184	3.299	3.676	3.560
Mosquito Abatement	0.013	0.012	0.012	0.011	0.011	0.012	0.012	0.013	0.012	0.010
Park District	0.508	0.520	0.529	0.521	0.535	0.560	0.572	0.608	0.612	0.596
Total Overlapping Rate	7.527	7.246	6.913	6.818	6.966	7.157	7.442	7.691	8.097	7.900

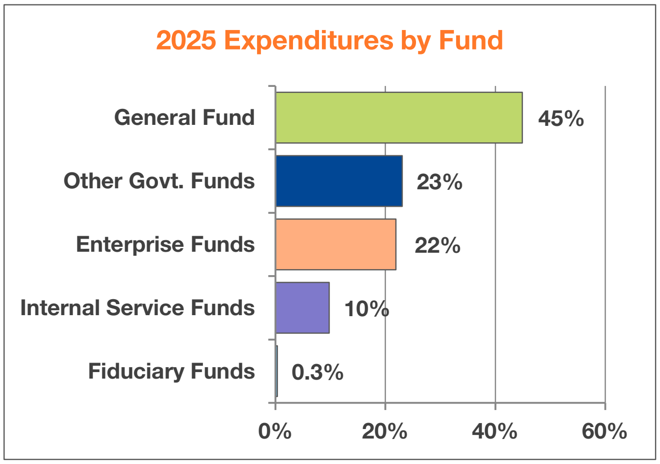
Tax Levy Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Rate	8.322	7.995	7.650	7.544	7.738	7.966	8.317	8.595	9.005	8.772

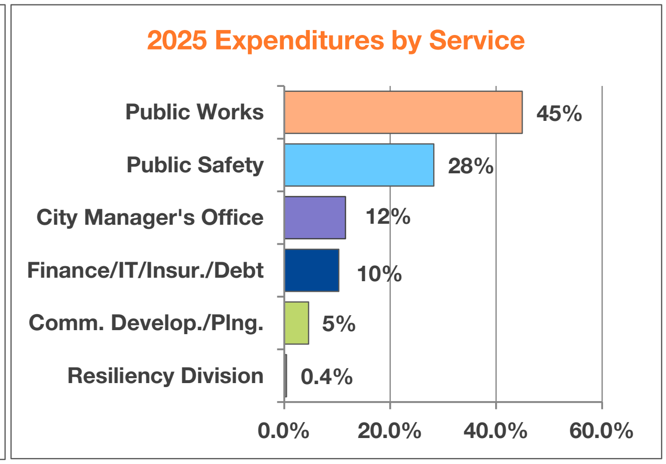
Notes:

(1) Data Source - Lake County Clerk

CITY OF HIGHLAND PARK

EXPENDITURES BY YEAR





	Total	Total	Increase / (Decrease)							
	2024	2025	'24 Est vs '23 Act		'24 Est vs '24 Bud		'25 Bud vs '24 Bud		'25 Bud vs '24 Est	
	Estimate	Budget	$M	%	$M	%	$M	%	$M	%
City Manager's Office[1]	9,650,700	7,228,900	3.0	45.2%	-	0.0%	(2.4)	-25.1%	(2.4)	-25.1%
Finance/IT/Insurance[4]	15,112,700	7,460,500	11.2	285.9%	-	0.0%	(7.7)	-50.6%	(7.7)	-50.6%
Police Department[4]	15,090,000	15,815,800	0.3	2.1%	-	0.0%	0.7	4.8%	0.7	4.8%
Fire Department[4]	11,140,500	11,696,100	0.1	1.3%	-	0.0%	0.6	5.0%	0.6	5.0%
Community Developt.[1]	3,970,900	4,228,100	0.3	9.1%	-	0.0%	0.3	6.5%	0.3	6.5%
Public Works Dept.[1]	11,579,200	11,545,900	5.6	92.6%	-	0.0%	(0.0)	-0.3%	(0.0)	-0.3%
Commissions and Bds.	89,800	128,000	(0.00)	-2.2%	-	0.0%	0.0	42.5%	0.04	42.5%
Resiliency Division[2]	2,545,600	551,400	2.5	0.0%	-	0.0%	(2.0)	-78.3%	(2.0)	-78.3%
GENERAL FUND[3]	**69,179,400**	**58,654,500**	**23.1**	**50.1%**	**-**	**0.0%**	**(10.5)**	**-15.2%**	**(10.5)**	**-15.2%**
Multi-Modal Transp.	5,663,300	6,300,600	1.3	28.8%	-	0.0%	0.6	11.3%	0.6	11.3%
Motor Fuel Tax	1,750,000	1,850,000	0.5	45.7%	-	0.0%	0.1	5.7%	0.1	5.7%
Enhanced 911	866,600	866,800	0.2	23.4%	-	0.0%	0.00	0.0%	0.00	0.0%
Public Safety Pension[5]	6,931,400	6,979,300	0.6	10.3%	-	0.0%	0.0	0.7%	0.0	0.7%
Environ. Sustainability	226,400	240,700	(0.9)	-79.5%	-	0.0%	0.0	6.3%	0.0	6.3%
Debt Service[6]	2,383,100	3,727,200	0.4	22.6%	-	0.0%	1.3	56.4%	1.3	56.4%
Streets & Other Capital[7]	24,152,600	8,883,800	14.2	141.5%	-	0.0%	(15.3)	-63.2%	(15.3)	-63.2%
Tax Increment Financing	1,348,000	1,272,000	0.1	6.0%	-	0.0%	(0.1)	-5.6%	(0.1)	-5.6%
OTHER GOVT. FD.[3]	**43,321,400**	**30,120,400**	**16.4**	**61.0%**	**-**	**0.0%**	**(13.2)**	**-30.5%**	**(13.2)**	**-30.5%**
Water	17,814,800	22,377,700	6.2	52.9%	-	0.0%	4.56	25.6%	4.6	25.6%
Sewer	9,193,100	6,240,700	0.6	6.8%	-	0.0%	(3.0)	-32.1%	(3.0)	-32.1%
ENTERPRISE FD.[3]	**27,007,900**	**28,618,400**	**6.8**	**33.3%**	**-**	**0.0%**	**1.6**	**6.0%**	**1.6**	**6.0%**
Eqp. Maint/Replace	6,230,400	5,300,800	2.6	69.9%	-	0.0%	(0.9)	-14.9%	(0.9)	-14.9%
Insurance	7,044,800	7,469,400	0.6	9.5%	-	0.0%	0.4	6.0%	0.4	6.0%
INTERNAL SVC FD.[3]	**13,275,200**	**12,770,100**	**3.2**	**31.5%**	**-**	**0.0%**	**(0.5)**	**-3.8%**	**(0.5)**	**-3.8%**
Housing Trust	402,000	447,800	0.1	32.0%	-	0.0%	0.0	11.4%	0.0	11.4%
FIDUCIARY FD.[3]	**402,000**	**447,800**	**0.1**	**32.0%**	**-**	**0.0%**	**0.0**	**11.4%**	**0.0**	**11.4%**
GRAND TOTALS	**153,185,800**	**130,611,300**	**49.5**	**47.8%**	**-**	**0.0%**	**(22.6)**	**-14.7%**	**(22.6)**	**-14.7%**

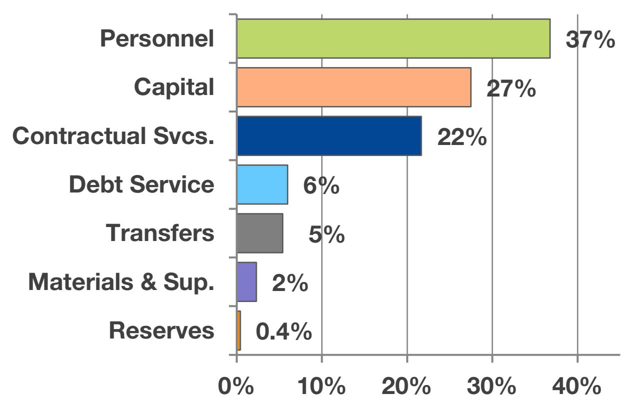
Notable Budget Comments:

1. City Mgr.'s Office, Comm. Dev. and Public Works exclude Comm./Boards, which are totaled separately.
2. Resiliency expenditures include 2022 shooting incident recovery costs, which are lower 2025 vs. 2024, due to safety upgrades completed in 2024. Grant reimbursement is not certain at this time. See City Manager Office section.
3. See Budget Brief, Department, and Fund sections for review of variances.
4. Police, Fire, & Finance are restated to show $2.5 million of the City's $9.5 million public safety pension contribution in Police & Fire personnel costs, although the $2.5 million is managed by Finance and accounted as a General Fund transfer.
5. 2025 budget includes statutory pension cost increases. Further information is in the Public Safety Pension section.
6. The 2025 budget includes an increase for the debt payments on debt issued for capital improvements.
7. Capital expenditures for 2024 are estimated consistent with the City's 10-Year CIP detailed in the Capital section.

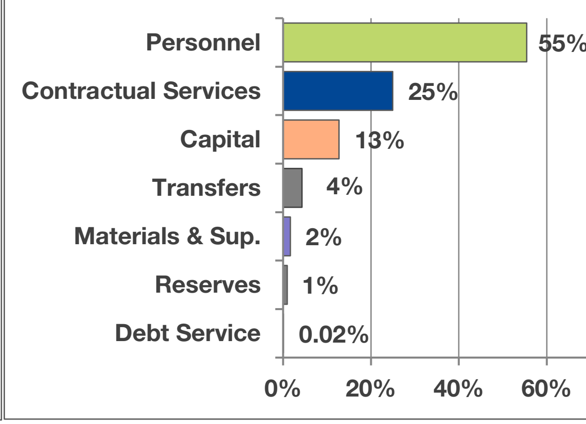
See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK
EXPENDITURES FOR 2025

2025 Total Expenditures



2025 General Fund Expenditures



	Personnel Expend.	Contract Services	Materials & Supplies	Capital Outlay	Debt Service	Transfers	Reserves	Total 2025 Budget
City Manager's Office[1]	2,873,900	4,103,200	188,800	63,000				7,228,900
Finance/IT/Insurance[3]	1,276,600	2,781,100	317,100		12,600	2,518,500	554,700	7,460,500
Police Department[3]	12,840,600	2,655,100	178,100	142,000				15,815,800
Fire Department[3]	9,836,300	1,487,300	117,500	255,000				11,696,100
Community Develop.[1]	3,173,300	1,017,800	36,900	-				4,228,100
Public Works Dept.[1]	2,294,700	2,131,600	119,600	7,000,000				11,545,900
Commissions and Bds.		127,100	900					128,000
Resiliency Division[2]	212,700	326,400	12,300					551,400
GENERAL FUND	**32,508,200**	**14,629,500**	**971,100**	**7,460,000**	**12,600**	**2,518,500**	**554,700**	**58,654,500**
Multi-Modal Transp.	2,654,200	2,851,500	574,900	220,000				6,300,600
Motor Fuel Tax						1,850,000		1,850,000
Enhanced 911		27,800		10,000		829,000		866,800
Public Safety Pension	6,979,300							6,979,300
Environ. Sustainability	164,300	44,900	1,500			30,000		240,700
Debt Service					3,727,200			3,727,200
Streets & Other Capital				8,815,000		68,800		8,883,800
Tax Increment Financing				1,272,000		-		1,272,000
OTHER GOVT. FD.	**9,797,900**	**2,924,200**	**576,300**	**10,317,000**	**3,727,200**	**2,777,800**	**-**	**30,120,400**
Water	2,748,400	1,462,500	681,700	12,508,000	3,227,100	1,750,000		22,377,700
Sewer	1,313,100	410,300	77,400	3,607,000	833,000			6,240,700
ENTERPRISE FD.	**4,061,500**	**1,872,800**	**759,000**	**16,115,000**	**4,060,100**	**1,750,000**	**-**	**28,618,400**
Eqp. Maint/Replace	1,602,100	1,023,300	679,400	1,996,000				5,300,800
Insurance		7,444,300	25,100					7,469,400
INTERNAL SVC FD.	**1,602,100**	**8,467,500**	**704,500**	**1,996,000**	**-**	**-**	**-**	**12,770,100**
Housing Trust	50,100	397,700						447,800
FIDUCIARY FD.	**50,100**	**397,700**	**-**	**-**	**-**	**-**	**-**	**447,800**
GRAND TOTALS	**48,019,700**	**28,291,800**	**3,010,900**	**35,888,000**	**7,799,900**	**7,046,300**	**554,700**	**130,611,300**

Notable Budget Comments:

1. City Mgr.'s Office, Comm. Dev. and Public Works exclude Comm./Boards, which are totaled separately.
2. Resiliency expenditures include 2022 shooting incident recovery costs, which are lower 2025 vs. 2024, due to safety upgrades completed in 2024. Grant reimbursement is not certain at this time. See City Manager Office section.
3. Police, Fire, & Finance are restated to show $2.5 million of the City's $9.5 million public safety pension contribution in Police & Fire personnel costs, although the $2.5 million is managed by Finance and accounted as a General Fund transfer

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK
FUND BALANCE SUMMARY

2025 Budget

Fund	Estimate 1/1/2025	Operating Revenue	Operating Expenditure	Debt/Capital/Transfers Revenue	Debt/Capital/Transfers Expenditure	Budget 12/31/2025	% Budget	% Target
General	**36,476,400**	52,430,900	(48,108,800)	2,500,000	(10,545,800)	**32,752,800**	**68%**	35%
Multi-Modal Transp.	**2,731,300**	6,080,600	(6,080,600)		(220,000)	**2,511,300**	**41%**	10%
Motor Fuel Tax	**412,900**	108,400		1,331,800	(1,850,000)	**3,100**	**0%**	0%
Enhanced 911	**323,100**	670,600	(27,800)		(839,000)	**126,900**	**15%**	10%
Public Safety Pension	**-**	6,979,300	(6,979,300)			**-**	**0%**	0%
Environmental Sustain.	**74,700**	261,400	(210,700)		(30,000)	**95,400**	**45%**	10%
Debt Service	**1,034,600**			3,794,000	(3,727,200)	**1,101,400**	**30%**	15%
Street Improvements	**11,200**	429,400		8,587,600	(8,883,800)	**144,400**	**2%**	0%
TIF Ravinia Fund	**2,589,400**			909,300	(1,272,000)	**2,226,700**	**n/a**	0%
TIF Briergate Fund	**1,953,700**			1,147,200		**3,100,900**	**n/a**	0%
Water	**4,166,700**	14,258,800	(4,892,600)	6,051,400	(17,485,100)	**2,099,200**	**43%**	25%
Sewer	**811,000**	5,211,700	(1,800,700)	2,020,000	(4,440,000)	**1,801,900**	**100%**	15%
Equipment	**3,661,200**	4,838,400	(3,304,800)	45,000	(1,996,000)	**3,243,800**	**98%**	50%
Insurance	**3,290,400**	7,092,100	(7,469,400)			**2,913,100**	**39%**	10%
Housing Trust Fund	**1,985,700**	203,400	(447,800)			**1,741,300**	**389%**	150%
GRAND TOTALS	**59,522,200**	**98,564,900**	**(79,322,500)**	**26,386,300**	**(51,288,900)**	**53,862,200**		

2024 Estimate

Fund	Actual 1/1/2024	Operating Revenue	Operating Expenditure	Debt/Capital/Transfers Revenue	Debt/Capital/Transfers Expenditure	Estimate 12/31/2024	% Estmt.	% Target
General	**51,651,300**	53,679,400	(47,883,800)	325,000	(21,295,500)	**36,476,400**	**76%**	35%
Multi-Modal Transp.	**3,067,200**	5,327,400	(5,327,400)		(335,900)	**2,731,300**	**51%**	10%
Motor Fuel Tax	**710,700**	120,400		1,331,800	(1,750,000)	**412,900**	**24%**	0%
Enhanced 911	**397,900**	791,800	(27,600)		(839,000)	**323,100**	**37%**	10%
Public Safety Pension	**-**	6,931,400	(6,931,400)			**-**	**0%**	0%
Environmental Sustain.	**39,600**	261,500	(171,400)		(55,000)	**74,700**	**44%**	10%
Debt Service	**959,200**			2,458,500	(2,383,100)	**1,034,600**	**43%**	15%
Street Improvements	**1,476,900**	477,100		22,209,700	(24,152,600)	**11,200**	**0%**	0%
TIF Ravinia Fund	**1,868,200**			901,200	(180,000)	**2,589,400**	**n/a**	0%
TIF Briergate Fund	**2,002,200**			1,119,500	(1,168,000)	**1,953,700**	**n/a**	0%
Water	**7,190,600**	13,842,300	(5,028,100)	948,600	(12,786,600)	**4,166,700**	**83%**	25%
Sewer	**2,568,700**	5,058,400	(2,138,300)	2,377,000	(7,054,900)	**811,000**	**38%**	15%
Equipment	**4,989,100**	4,843,500	(3,267,000)	59,000	(2,963,400)	**3,661,200**	**112%**	50%
Insurance	**3,446,300**	6,888,900	(7,044,800)			**3,290,400**	**47%**	10%
Housing Trust Fund	**1,951,600**	436,100	(402,000)			**1,985,700**	**494%**	150%
GRAND TOTALS	**82,319,600**	**98,658,200**	**(78,221,900)**	**31,730,300**	**(74,964,000)**	**59,522,200**		

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK
SOURCES & USES OF FUNDS

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

2025 BUDGET	Operating	Transfers & Reserves	Debt & Debt/TIF Tax Levies	Capital, Grants, & Reimburse-ments	Total	% to Total
Sources:						
Property Taxes	15,330,100		5,082,400		**20,412,500**	**16%**
Sales Tax	18,293,700				**18,293,700**	**15%**
Transfers	12,408,400	4,467,300			**16,875,700**	**14%**
Water Sales	13,768,800				**13,768,800**	**11%**
Debt Financing			10,500,000		**10,500,000**	**8%**
Misc. Serv./Other	8,076,500		202,700	836,600	**9,115,800**	**7%**
State Income Tax	5,400,900				**5,400,900**	**4%**
Grant Revenue	537,900			4,632,800	**5,170,700**	**4%**
Sewer Charges	4,974,700				**4,974,700**	**4%**
Other Taxes	4,786,100				**4,786,100**	**4%**
Gen. Charges for Service	4,231,600				**4,231,600**	**3%**
Utility Tax	3,316,400				**3,316,400**	**3%**
R.E. Transfer Tax	2,519,100				**2,519,100**	**2%**
Permits and Licenses	1,976,600				**1,976,600**	**2%**
Transit Revenues	1,762,700				**1,762,700**	**1%**
Motor Fuel Taxes				1,331,800	**1,331,800**	**1%**
Parking Receipts	514,100				**514,100**	**0%**
Total	**97,897,600**	**4,467,300**	**15,785,100**	**6,801,200**	**124,951,300**	**100%**
Uses:						
Personnel	48,019,700				**48,019,700**	**37%**
Capital Outlay				35,888,000	**35,888,000**	**27%**
Contractual Services	28,291,800				**28,291,800**	**22%**
Debt Service			7,799,900		**7,799,900**	**6%**
Transfers		7,046,300			**7,046,300**	**5%**
Materials and Supplies	3,010,900				**3,010,900**	**2%**
Reserves		554,700			**554,700**	**0%**
Total	**79,322,500**	**7,601,000**	**7,799,900**	**35,888,000**	**130,611,300**	**100%**

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK
SOURCES & USES OF FUNDS

LAST 5 YEARS BUDGET	2021	2022	2023	2024	2025
Sources:					
Property Taxes	16,735,400	16,777,600	18,022,800	18,851,700	20,412,500
Sales Tax	12,415,600	16,302,400	16,511,400	17,912,900	18,293,700
Transfers	8,648,100	12,406,900	12,101,000	21,165,600	16,875,700
Water Sales	9,429,900	11,193,800	12,092,200	13,305,100	13,768,800
Debt Financing	18,024,700	12,500,000		10,106,100	10,500,000
Misc. Serv./Other	8,451,600	8,716,600	14,045,800	15,275,200	9,115,800
State Income Tax	3,001,000	3,377,000	4,760,400	5,295,000	5,400,900
Grant Revenue	2,130,400	4,689,800	6,463,800	4,319,500	5,170,700
Sewer Charges	4,521,000	4,730,400	4,851,100	4,806,500	4,974,700
Other Taxes	2,788,600	3,704,700	4,618,100	4,589,900	4,786,100
Gen. Charges for Service	2,697,000	3,299,100	3,548,400	3,306,900	4,231,600
Utility Tax	3,401,000	3,481,900	3,674,300	3,423,500	3,316,400
R.E. Transfer Tax	2,000,000	2,300,000	3,365,000	2,469,700	2,519,100
Permits and Licenses	1,984,300	2,461,800	1,702,700	1,798,400	1,976,600
Transit Revenues	1,300,000	1,200,000	1,400,000	1,603,800	1,762,700
Motor Fuel Taxes	1,643,500	1,736,900	1,201,200	1,331,800	1,331,800
Parking Receipts	363,000	360,900	448,300	504,300	514,100
Total	**99,535,000**	**109,239,800**	**108,806,500**	**130,065,900**	**124,951,300**
Uses:					
Personnel	39,183,200	41,015,700	43,654,800	45,315,600	48,019,700
Capital Outlay	22,675,800	24,868,200	27,966,900	29,910,600	28,291,800
Contractual Services	2,323,200	2,651,200	2,802,000	2,995,600	3,010,900
Debt Service	16,342,600	26,468,500	34,596,500	52,091,200	35,888,000
Transfers	4,313,900	5,111,800	6,993,300	15,942,600	7,046,300
Materials and Supplies	552,800	542,400	570,100	607,600	554,700
Reserves	23,064,500	5,333,900	5,879,900	6,322,600	7,799,900
Total	**108,456,000**	**105,991,800**	**122,463,500**	**153,185,800**	**130,611,300**

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.

Fire Protection

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Emergency responses	5,220	4,859	5,146	5,450	5,556	5,669	5,104	5,609	5,998	5,940
Emergency medical incidents	1,900	2,023	2,211	2,283	2,402	2,408	2,040	2,683	3,146	2,924
Adv. Life Support Transports	1,063	1,183	1,150	1,144	1,204	1,155	1,077	1,338	1,523	1,655
Basic Life Support Transports	572	561	741	792	843	635	602	699	857	1,258
Fires extinguished	28	31	18	29	42	46	45	57	75	70

Public Works

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Asphalt placed (tons)	3,120	3,644	3,450	3,000	2,800	3,086	3,249	3,998	3,195	5,900
Televised sanitary sewers (ft)	33,512	34,127	12,300	23,300	19,000	24,295	22,623	18,244	21,153	89,000
No. of main breaks repaired	106	44	49	50	57	52	67	83	57	82

Police Protection

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of contacts	17,203	23,193	22,119	20,528	20,846	20,275	20,026	19,299	20,717	22,347
Parking violations	6,673	6,502	6,082	5,951	4,487	5,261	2,302	2,513	2,236	1,982
Number of charges	1,611	1,424	1,200	1,120	757	816	684	646	548	533
Number of traffic citations	3,439	2,837	2,317	1,650	1,889	1,718	1,651	3,600	2,719	3,261

Community Development

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of Permits Issued[2]	4,035	3,702	4,398	3,860	3,845	4,305	3,324	3,473	4,174	3,957
Non-life Safety Inspections[3]	10,306	11,520	12,600	11,601	11,245	10,190	11,582	13,897	8,185	9,853
Life-safety Inspections[3]	-	-	-	1,478	3,445	3,713	3,987	2,491	2,021	1,176

Finance

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of water bills	42,320	42,424	42,380	42,413	42,371	42,232	42,173	42,273	42,337	42,189
Number of vendor checks	5,873	5,724	5,895	5,413	5,368	5,253	4,876	4,143	4,367	4,463

Municipal Water System

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of customers	10,443	10,422	10,422	10,469	10,441	10,434	10,430	10,430	10,434	10,422
Avg. daily consumption (gal)[4]	9.15M	9.03M	9.23M	8.96M	8.06M	8.97M	8.40M	8.83M	8.20M	8.31M
Plant capacity /day (gal)4	21M	30M	30M	30M	30M	30M	30M	30M	30M	30M
Miles of water mains (approx)	168	172	171	171	171	171	171	171	180	172
No. of fire hydrants (approx)	1,680	1,700	1,773	1,773	1,773	1,773	1,773	1,794	1,805	1,802

Notes:

1. Data Source is U.S. Census Bureau and City records
2. The number of permits shown have been adjusted downward from previous reporting for comparability over time, given the 02/03/20 elimination of certain guarantee deposits.
3. Number of life-safety inspections data include standard recurring fire prevention & elevator inspections. Inspections were down in 22 due to the work assoicated with the implementation of a new database system, medical leaves, and the development of detailed fire plans, which increase the time needed to complete life safety inspections. Staff are developing detailed fire plans for each location that has increased the time related to each inspection.
4. M = One million

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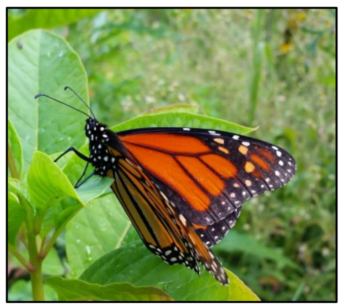
PERSONNEL SUMMARY




PERSONNEL OVERVIEW

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

STAFFING LEVELS

The City's staffing approach is to provide a high level of service in the most efficient and effective manner. On an ongoing basis, departments assess positions and organization operations to determine if positions can be restructured, consolidated, contracted, and if efficiencies can be created through the use of technology and shared service strategies. Staffing is budgeted at 272.4 full-time equivalents (FTE), which is 0.6 FTE employees lower than 2024. Changes are detailed in the Budget Preparation Notes within the Budget Process and Structure section. All City staff remain committed to providing responsive and high quality customer service.

COLLECTIVE BARGAINING

The City has four collective bargaining units representing more than 50% of City full-time employees. Employees represented include Police Officers by the Illinois Council of Police; Police Sergeants by the Illinois Council of Police; Firefighters and 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 bargaining units collaborate to develop agreements that are mutually beneficial to employees and the City.

COMPENSATION

Compensation for collectively bargained employees is established in the applicable collective bargaining agreement. The compensation plan for non-collectively bargained employees 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.
- Please refer to the Appendix for the City's Compensation Plan.

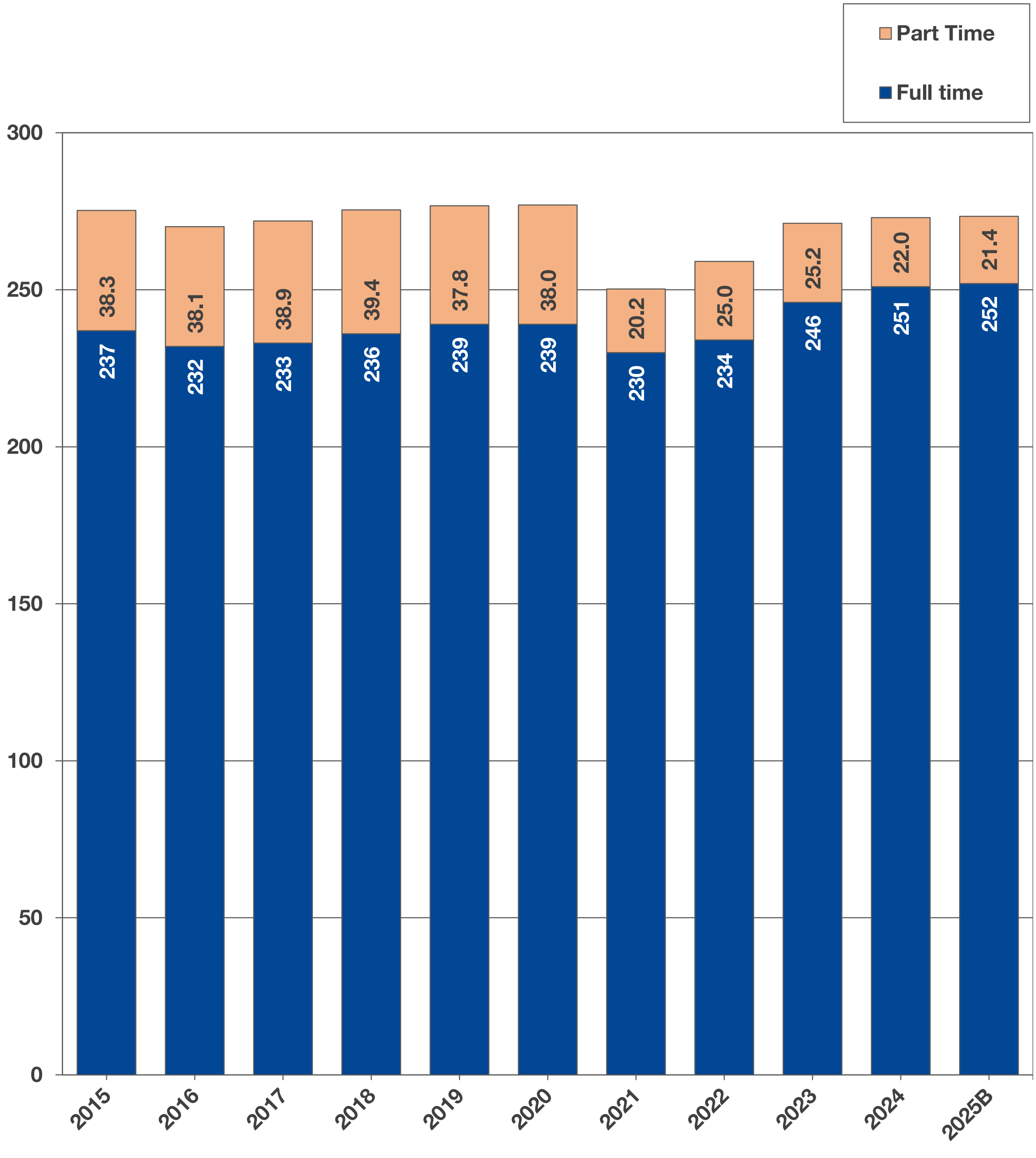
PROFESSIONAL DEVELOPMENT

The City invests in its employees in order to help them attain certifications and licenses. Employees receive training and professional development on an ongoing basis. This provides for a well-rounded workforce able to move the City forward along with developing the next generation of City leaders.

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 offers flexible spending, deferred compensation, and voluntary benefit programs.

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	
2025	20	14	71	56	22	68	251	Full-time
	3.2	0.0	1.4	0.0	4.8	11.9	21.4	Part-time
	23.2	**14.0**	**72.4**	**56.0**	**26.8**	**79.9**	**272.4**	**FTE**
2024	20	14	72	55	22	68	251	Full-time
	4.4	0.0	0.5	0.0	4.1	13.0	22.0	Part-time
	24.4	**14.0**	**72.5**	**55.0**	**26.1**	**81.0**	**273.0**	**FTE**
2023	16	14	72	55	21	68	246	Full-time
	4.8	0.7	0.5	0.0	3.9	15.4	25.2	Part-time
	20.8	**14.7**	**72.5**	**55.0**	**24.9**	**83.4**	**271.2**	**FTE**
2022	13	13	68	52	20	68	234	Full-time
	4.3	0.0	0.5	0.0	4.1	16.1	25.0	Part-time
	17.3	**13.0**	**68.5**	**52.0**	**24.1**	**84.1**	**259.0**	**FTE**
2021	13	12	66	51	20	68	230	Full-time
	3.8	0.0	0.0	0.6	3.1	12.7	20.2	Part-time
	16.8	**12.0**	**66.0**	**51.6**	**23.1**	**80.7**	**250.2**	**FTE**
2020	15	13	69	52	22	68	239	Full-time
	5.7	0.3	8.8	0.0	4.6	18.6	38.0	Part-time
	20.7	**13.3**	**77.8**	**52.0**	**26.6**	**86.6**	**277.0**	**FTE**
2019	15	13	69	52	22	68	239	Full-time
	4.7	0.3	8.8	0.0	5.3	18.6	37.8	Part-time
	19.7	**13.3**	**77.8**	**52.0**	**27.3**	**86.6**	**276.8**	**FTE**
2018	12	13	69	52	22	68	236	Full-time
	6.4	0.3	8.8	0.0	5.3	18.6	39.4	Part-time
	18.4	**13.3**	**77.8**	**52.0**	**27.3**	**86.6**	**275.4**	**FTE**
2017	12	13	68	52	20	68	233	Full-time
	6.4	0.3	8.8	0.0	5.3	18.1	38.9	Part-time
	18.4	**13.3**	**76.8**	**52.0**	**25.3**	**86.1**	**271.9**	**FTE**
2016	12	12	68	54	18	68	232	Full-time
	5.7	1.0	8.2	0.7	4.6	17.9	38.1	Part-time
	17.7	**13.0**	**76.2**	**54.7**	**22.6**	**85.9**	**270.1**	**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**

BUDGETED FULL-TIME POSITIONS

Department	Position	2024	2025
City Manager's Office	City Manager	1	1
	Assistant City Manager	2	2
	Assistant to the City Manager	1	1
	Communications Manager	1	1
	Business Development Manager	1	1
	Business Development Specialist	1	1
	Manager of Senior Services	1	1
	Senior Services Program Coordinator	1	1
	Social Services Specialist	1	1
	Resiliency Manager	1	1
	Victim Specialist	1	-
	Assistant Human Resources Manager	1	1
	Human Resources Generalist	1	1
	Multimedia Specialist	1	1
	Marketing Coordinator	1	1
	Sustainability Manager	-	1
	Sustainability Specialist	1	-
	Management Analyst	1	1
	Executive Assistant	1	1
	Administrative Program Specialist	1	1
	Administrative and Customer Service Specialist	-	1
	Total	**20**	**20**
Finance Department	Finance Director	1	1
	Deputy Finance Director	1	1
	Manager of Information Technology	1	1
	Senior Systems Administrator	1	1
	Senior Network/Systems Engineer	1	1
	IT Support Technician	1	1
	Accounting Manager	1	1
	Senior Accountant	1	1
	Accountant	1	1
	Finance and Customer Service Specialist	3	3
	Payroll and Customer Service Specialist	1	1
	Executive Assistant	1	1
	Total	**14**	**14**

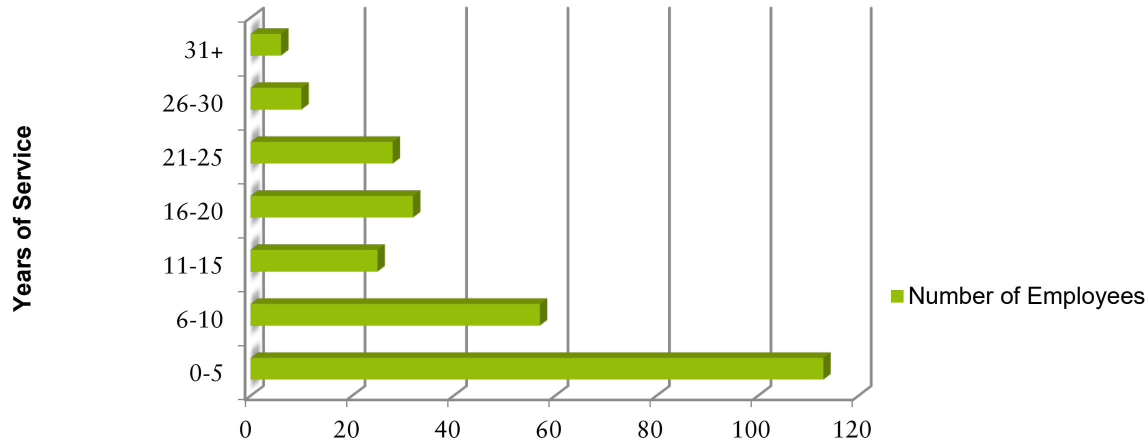
BUDGETED FULL-TIME POSITIONS

Department	Position	2024	2025
Police Department	Chief of Police	1	1
	Deputy Police Chief	1	1
	Police Commander	3	3
	Police Sergeant	9	10
	Police Officer	47	45
	Evidence Technician	1	1
	Records Supervisor	1	1
	Community Service Officer	3	3
	Fleet Mechanic	1	1
	Social Worker	1	1
	Police Records Specialist	3	3
	Executive Assistant	1	1
	Total	**72**	**71**
Fire Department	Fire Chief	1	1
	Deputy Fire Chief	1	1
	Battalion Chief	3	3
	Fire Lieutenant	9	9
	Firefighter	39	39
	Public Safety Mechanic	1	1
	Management Analyst	-	1
	Executive Assistant	1	1
	Total	**55**	**56**
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	2	2
	Planner II	2	2
	Planner	1	1
	Senior Building/Housing Inspector	1	1
	Building/Housing Inspector	1	1
	Building/Housing Inspector II	1	1
	Fire Inspector	3	3
	Zoning and Permit Technician	1	1
	Permit and Customer Service Supervisor	1	1
	Permit and Customer Service Technician	2	2
	Executive Assistant	1	1
	Total	**22**	**22**

BUDGETED FULL-TIME POSITIONS

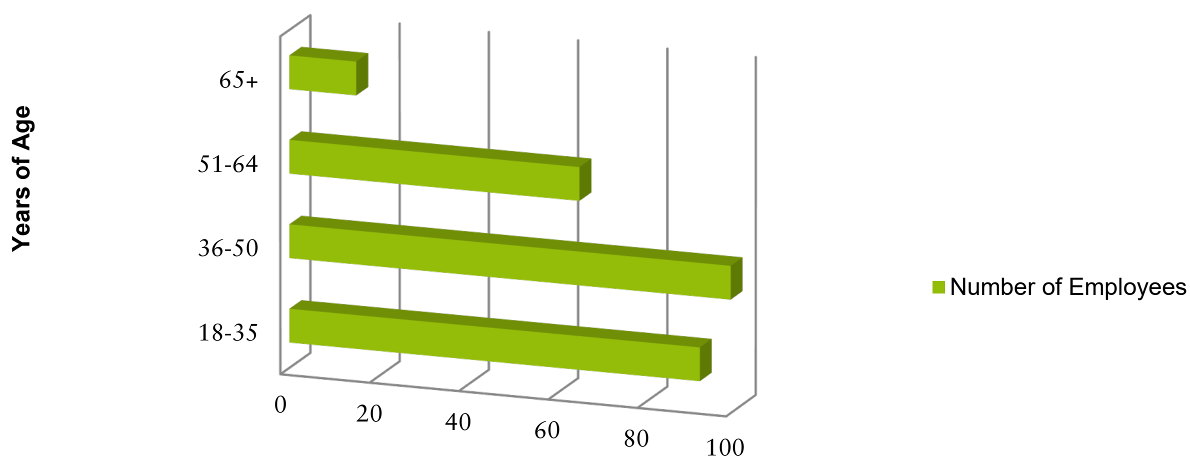
Department	Position	2024	2025
Public Works	Director of Public Works	1	1
	Deputy Director of Public Works	1	1
	City Engineer	1	1
	Assistant Director of Pubic Works	1	1
	Water Plant Superintendent	1	1
	Assistant Superintendent	1	1
	Civil Engineer	2	2
	City Forester	1	1
	Assistant City Forester	1	1
	Contract Specialist	1	1
	Transit Coordinator	1	1
	Engineering Inspector	2	2
	Foreman	4	4
	Facilities Supervisor	1	1
	Facilities Technician	2	3
	Lead Water Plant Operator	1	1
	Water Plant Chemist	1	1
	Water Plant Operator	7	7
	Water Plant Mechanic	1	1
	Maintenance Worker	25	25
	Bus Driver	3	2
	Fleet Mechanic	5	5
	Maintenance Aide	1	1
	Executive Assistant	1	1
	Administrative and Customer Service Specialist	2	2
	Total	**68**	**68**
Total City	**Total Full-time Employees**	**251**	**251**
	Total Part-time Employees	**22.0**	**21.4**
	Total Full-time Equivalents	**273.0**	**272.4**

EMPLOYEE YEARS OF SERVICE
Average 9.1 Years



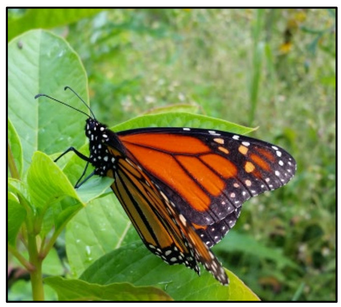
	0-5	6-10	11-15	16-20	21-25	26-30	31+
Number of Employees	113	57	25	32	28	10	6

EMPLOYEE YEARS OF AGE
Average 44.2 Years



	18-35	36-50	51-64	65+
Number of Employees	92	99	65	15

GENERAL FUND



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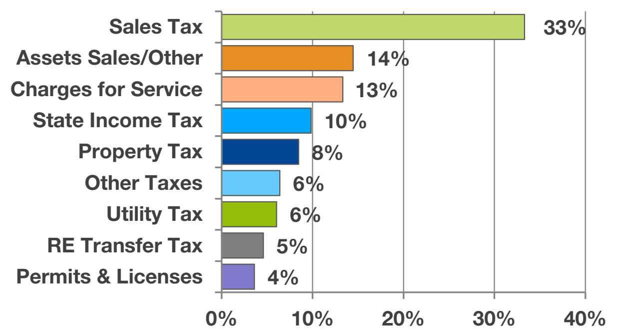
GENERAL FUND BALANCE SUMMARY

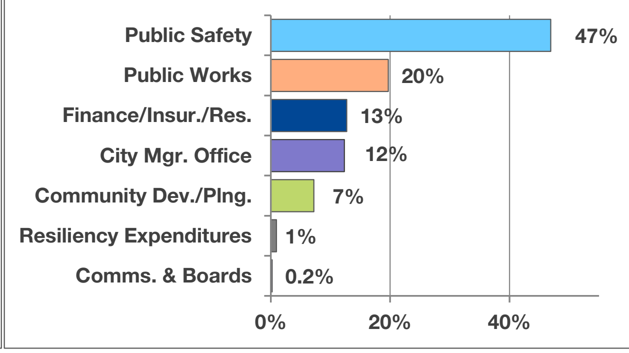
GENERAL FUND
FUND BALANCE SUMMARY BY DEPARTMENT

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.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '24 Est vs '23 Act $M	%	'24 Est vs '24 Bud $M	%	'25 Bud vs '24 Bud $M	%	'25 Bud vs '24 Est $M	%
Sales Tax[1]	17,912,900	18,293,700	2.59	16.9%	-	0.0%	0.38	2.1%	0.38	2.1%
Charges for Services[1]	7,021,700	7,318,200	0.86	13.9%	0.04	0.6%	0.34	4.8%	0.30	4.2%
State Income Tax[1]	5,295,000	5,400,900	0.48	9.9%	-	0.0%	0.11	2.0%	0.11	2.0%
Utility Tax[1]	3,431,800	3,316,400	(0.24)	-6.6%	0.01	0.2%	(0.11)	-3.1%	(0.12)	-3.4%
Property Tax[2]	5,048,700	4,649,900	(0.46)	-8.3%	-	0.0%	(0.40)	-7.9%	(0.40)	-7.9%
Real Estate Transfer Tax[1]	2,469,700	2,519,100	0.62	33.2%	-	0.0%	0.05	2.0%	0.05	2.0%
Other Taxes[1]	3,482,000	3,514,200	(0.23)	-6.3%	0.09	2.8%	0.13	3.7%	0.03	0.9%
Permits and Licenses[1]	1,798,400	1,976,600	(0.32)	-14.9%	(0.01)	-0.3%	0.17	9.6%	0.18	9.9%
Sale of Assets/Other Rev.[3]	7,544,200	7,941,900	(2.19)	-22.5%	(0.12)	-1.6%	0.27	3.6%	0.40	5.3%
Total Revenue	**54,004,400**	**54,930,900**	**1.11**	**2.1%**	**0.01**	**0.0%**	**0.94**	**1.7%**	**0.93**	**1.7%**
City Manager's Office[4]	9,650,700	7,228,900	3.76	63.8%	-	0.0%	(2.42)	-25.1%	(2.42)	-25.1%
Finance/Insurance/Resrvs.[7]	15,112,700	7,460,500	11.20	285.9%	-	0.0%	(7.65)	-50.6%	(7.65)	-50.6%
Police Department[7]	15,090,000	15,815,800	0.31	2.1%	-	0.0%	0.73	4.8%	0.73	4.8%
Fire Department[7]	11,140,500	11,696,100	0.15	1.3%	-	0.0%	0.56	5.0%	0.56	5.0%
Community Development[4]	3,970,900	4,228,100	0.33	9.1%	-	0.0%	0.26	6.5%	0.26	6.5%
Public Works Department[4]	11,579,200	11,545,900	5.57	92.6%	-	0.0%	(0.03)	-0.3%	(0.03)	-0.3%
Commissions and Boards	89,800	128,000	(0.00)	-2.2%	-	0.0%	0.04	42.5%	0.04	42.5%
Resiliency Division[5]	2,545,600	551,400	1.79	237.6%	-	0.0%	(1.99)	-78.3%	(1.99)	-78.3%
Total Expenditures[6]	**69,179,400**	**58,654,500**	**23.10**	**50.1%**	**-**	**0.0%**	**(10.52)**	**-15.2%**	**(10.52)**	**-15.2%**
Net Increase/(Decrease)	**(15,174,900)**	**(3,723,600)**	**(21.99)**	**-322.6%**	**0.01**	**0%**	**11.46**	**-75%**	**11.45**	**-75.5%**
Fund Bal. Beg. of Year	**51,651,300**	**36,476,400**	**6.82**	**15.2%**	**-**	**0.0%**	**(15.17)**	**-29.4%**	**(15.17)**	**-29.4%**
Fund Bal. End of Year	**36,476,400**	**32,752,800**	**(15.17)**	**-29.4%**	**0.01**	**0.0%**	**(3.71)**	**-10.2%**	**(3.72)**	**-10.2%**
Fund Bal. % Oper. Exp.	**76.2%**	**68.1%**								
Fund Balance % Target	35.0%	35.0%								

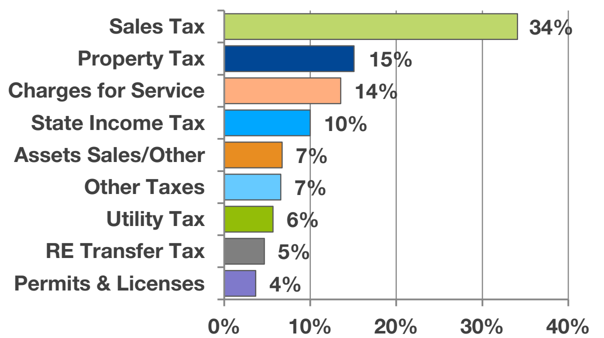
Notable Budget Comments:

1. Most revenues are estimated based on historical growth.
2. The City's total 2024 property tax for collection in 2025 includes an 8% rate increase totaling $1,354,700 million, vs. the prior year budget, to pay for higher debt payments from debt issued for capital improvements $947,500; higher Multimodal Fund costs $758,100; and statutory pension cost increases $150,700; net of reallocation of tax revenue out of general operations ($501,600) to minimize the total tax increase required. Also see the Budget Preparation Notes and the Debt Service, Public Safety Pension, and Multimodal Transportation Fund sections.
3. Sale of Assets/Other Revenue includes Second St. parking lot air rights sale installment payments of $300,000 in 2024, 2025, and 2026; American Rescue Plan Act (ARPA) grant revenue in 2024 of $1.3 million; and resiliency grant revenue in 2024-5 totaling $1.6 million, in addition to customary revenue from use of money, fines/forfeitures, and misc. other general revenue.
4. Excludes Commissions/Boards, which are totaled separately.
5. Resiliency expenditures include 2022 shooting incident recovery costs, which are lower 2025 vs. 2024, due to safety upgrades completed in 2024 and other non-continuing costs. Partial grant reimbursement is budgeted, although not certain at this time.
6. See department sections for review of expenditure variances.
7. Police, Fire, & Finance are restated to show $2.5 million of the City's $9.5 million public safety pension contribution in Police & Fire personnel costs, although the $2.5 million is managed by Finance and accounted as a General Fund transfer. See Glossary of Terms and Funds in the Appendix.

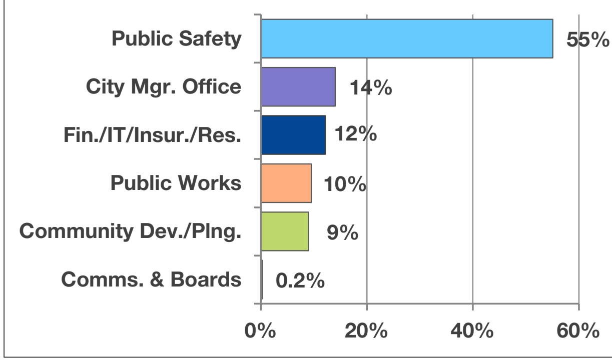
GENERAL FUND
5-YEAR FUND BALANCE ESTIMATE BY DEPARTMENT

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

2029 Revenue



2029 Expenditures



	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Sales Tax[1]	18,293,700	18,725,668	19,110,073	19,531,283	19,944,196	2.2%
Charges for Services[1]	7,318,200	7,464,600	7,613,900	7,766,200	7,921,500	2.0%
State Income Tax[1]	5,400,900	5,508,900	5,619,100	5,731,500	5,846,100	2.0%
Utility Tax[1]	3,316,400	3,316,400	3,316,400	3,316,400	3,316,400	0.0%
Property Tax[2]	4,649,900	3,854,400	5,676,500	7,122,800	8,826,100	19.9%
Real Estate Transfer Tax[1]	2,519,100	2,569,500	2,620,900	2,673,300	2,726,800	2.0%
Other Taxes[1]	3,514,200	3,644,668	3,721,473	3,828,683	3,845,096	2.3%
Permits and Licenses[1]	1,976,600	2,016,100	2,056,400	2,097,500	2,139,500	2.0%
Sale of Assets/Other Rev.[3]	7,941,900	7,746,228	3,873,461	3,904,279	3,935,713	-12.7%
Total Revenue	**54,930,900**	**54,846,464**	**53,608,207**	**55,971,945**	**58,501,406**	**1.6%**
City Manager's Office[4]	7,228,900	7,393,200	7,628,300	7,971,400	8,122,900	3.0%
Finance/Insurance/Resrvs.[7]	7,460,500	5,086,100	5,534,700	6,787,900	7,046,000	0.9%
Police Department[7]	15,815,800	16,377,900	17,034,900	18,087,900	18,459,800	4.0%
Fire Department[7]	11,696,100	11,898,400	12,434,400	13,021,900	13,425,800	3.5%
Community Development[4]	4,228,100	4,388,800	4,555,800	5,805,500	5,201,100	6.2%
Public Works Department[4]	11,545,900	8,572,500	5,386,700	5,945,600	5,505,500	-15.0%
Commissions and Boards	128,000	131,100	134,300	137,600	140,900	2.4%
Resiliency Division[5]	551,400	397,290	-	-	-	
Total Expenditures[6]	**58,654,500**	**54,245,290**	**52,709,100**	**57,757,800**	**57,902,000**	**-0.1%**
Net Increase/(Decrease)	**(3,723,600)**	**601,174**	**899,107**	**(1,785,855)**	**599,406**	
Fund Bal. Beg. of Year	**36,476,400**	**32,752,800**	**33,353,974**	**34,253,082**	**32,467,226**	**-2.7%**
Fund Bal. End of Year	**32,752,800**	**33,353,974**	**34,253,082**	**32,467,226**	**33,066,632**	**0.3%**
Fund Bal. % Oper. Exp.	**68.1%**	**67.1%**	**67.0%**	**61.3%**	**60.2%**	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

Notable Budget Comments:

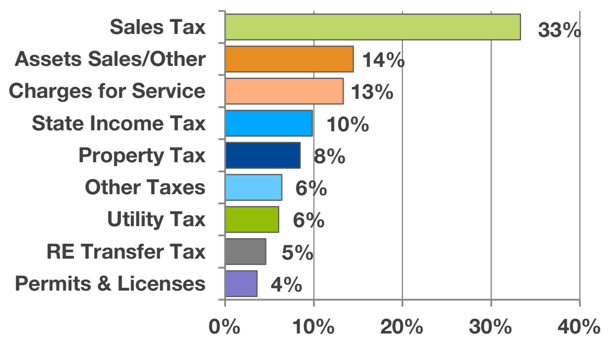
1. Most revenues are estimated based on historical growth.
2. The City's total 2024 property tax for collection in 2025 includes an 8% rate increase totaling $1,354,700 million, vs. the prior year budget, to pay for higher debt payments from debt issued for capital improvements $947,500; higher Multimodal Fund costs $758,100; and statutory pension cost increases $150,700; net of reallocation of tax revenue out of general operations ($501,600) to minimize the total tax increase required. Also see the Budget Preparation Notes and the Debt Service, Public Safety Pension, and Multimodal Transportation Fund sections.
3. Sale of Assets/Other Revenue includes Second St. parking lot air rights sale installment payments of $300,000 in 2024, 2025, and 2026; American Rescue Plan Act (ARPA) grant revenue in 2024 of $1.3 million; and resiliency grant revenue in 2024-5 totaling $1.6 million, in addition to customary revenue from use of money, fines/forfeitures, and misc. other general revenue.
4. Excludes Commissions/Boards, which are totaled separately.
5. Resiliency expenditures include 2022 shooting incident recovery costs, which are lower 2025 vs. 2024, due to safety upgrades completed in 2024 and other non-continuing costs. Partial grant reimbursement is budgeted, although not certain at this time.
6. Expenditure assumptions for 2026-9 include annual increases of 4.25% and 2.5% for personnel and operating expenditures, respectively, and capital planned consistent with the City's 10-Year CIP.
7. Police, Fire, & Finance are restated to show $2.5 million of the City's $9.5 million public safety pension contribution in Police & Fire personnel costs, although the $2.5 million is managed by Finance and accounted as a General Fund transfer.

See Glossary of Terms and Funds in the Appendix.

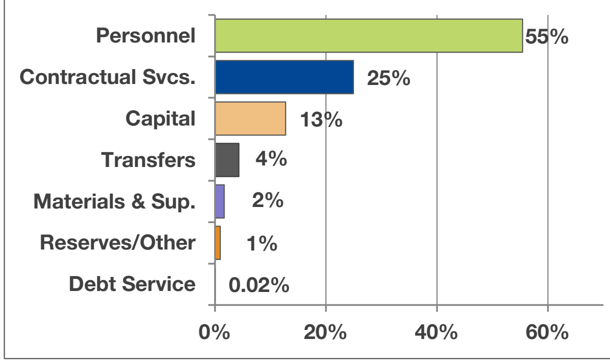
GENERAL FUND
FUND BALANCE SUMMARY
BY EXPENDITURE TYPE

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.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '24 Est vs '23 Act $M	%	'24 Est vs '24 Bud $M	%	'25 Bud vs '24 Bud $M	%	'25 Bud vs '24 Est $M	%
Sales Tax[1]	17,912,900	18,293,700	2.59	16.9%	-	0.0%	0.38	2.1%	0.38	2.1%
Charges for Services[1]	7,021,700	7,318,200	0.86	13.9%	0.04	0.6%	0.34	4.8%	0.30	4.2%
State Income Tax[1]	5,295,000	5,400,900	0.48	9.9%	-	0.0%	0.11	2.0%	0.11	2.0%
Utility Tax[1]	3,431,800	3,316,400	(0.24)	-6.6%	0.01	0.2%	(0.11)	-3.1%	(0.12)	-3.4%
Property Tax[2]	5,048,700	4,649,900	(0.46)	-8.3%	-	0.0%	(0.40)	-7.9%	(0.40)	-7.9%
Real Estate Transfer Tax[1]	2,469,700	2,519,100	0.62	33.2%	-	0.0%	0.05	2.0%	0.05	2.0%
Other Taxes[1]	3,482,000	3,514,200	(0.23)	-6.3%	0.09	2.8%	0.13	3.7%	0.03	0.9%
Permits and Licenses[1]	1,798,400	1,976,600	(0.32)	-14.9%	(0.01)	-0.3%	0.17	9.6%	0.18	9.9%
Sale of Assets/Other Rev.[3]	7,544,200	7,941,900	(2.19)	-22.5%	(0.12)	-1.6%	0.27	3.6%	0.40	5.3%
Total Revenue	**54,004,400**	**54,930,900**	**1.11**	**2.1%**	**0.01**	**0.0%**	**0.94**	**1.7%**	**0.93**	**1.7%**
Personnel[4]	30,313,800	32,508,200	1.23	4.2%	-	0.0%	2.19	7.2%	2.19	7.2%
Contractual Services[5]	16,611,400	14,629,500	4.70	39.5%	-	0.0%	(1.98)	-11.9%	(1.98)	-11.9%
Materials and Supplies[5]	958,600	971,100	0.25	34.8%	-	0.0%	0.01	1.3%	0.01	1.3%
Capital Expenditures[6]	10,222,700	7,460,000	6.80	198.7%	-	0.0%	(2.76)	-27.0%	(2.76)	-27.0%
Debt Service	12,600	12,600	(0.20)	-94.1%	-	0.0%	-	0.0%	-	0.0%
Transfers[7]	10,452,700	2,518,500	9.71	1308.9%	-	0.0%	(7.93)	-75.9%	(7.93)	-75.9%
Reserves/Other[8]	607,600	554,700	0.61	0.0%	-	0.0%	(0.05)	-8.7%	(0.05)	-8.7%
Total Expenditures	**69,179,400**	**58,654,500**	**23.10**	**50.1%**	**-**	**0.0%**	**(10.52)**	**-15.2%**	**(10.52)**	**-15.2%**
Net Increase/(Decrease)	**(15,174,900)**	**(3,723,600)**	**(21.99)**		**0.01**		**11.46**		**11.45**	
Fund Bal. Beg. of Year	**51,651,300**	**36,476,400**	**6.82**	**15.2%**	**-**	**0.0%**	**(15.17)**	**-29.4%**	**(15.17)**	**-29.4%**
Fund Bal. End of Year	**36,476,400**	**32,752,800**	**(15.17)**	**-29.4%**	**0.01**	**0.0%**	**(3.71)**	**-10.2%**	**(3.72)**	**-10.2%**
Fund Bal. % Oper. Exp.	**76.2%**	**68.1%**								
Fund Balance % Target	35.0%	35.0%								

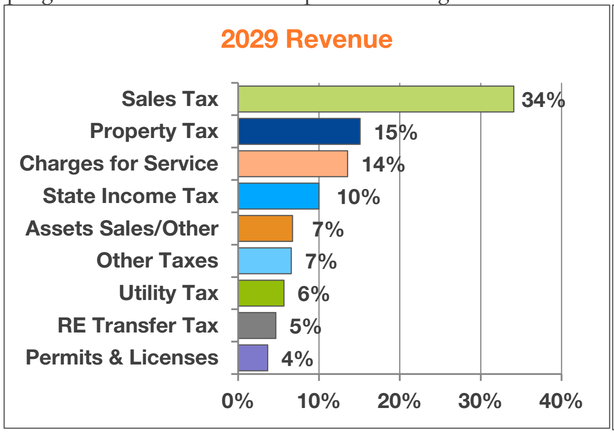
Notable Budget Comments:

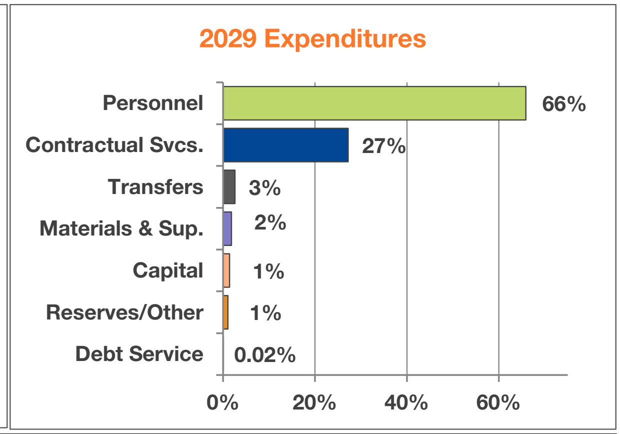
1. Most revenues are estimated based on historical growth.
2. The City's total 2024 property tax for collection in 2025 includes an 8% rate increase totaling $1,354,700 million, vs. the prior year budget, to pay for higher debt payments from debt issued for capital improvements $947,500; higher Multimodal Fund costs $758,100; and statutory pension cost increases $150,700; net of reallocation of tax revenue out of general operations ($501,600) to minimize the total tax increase required. Also see the Budget Preparation Notes and the Debt Service, Public Safety Pension, and Multimodal Transportation Fund sections.
3. Sale of Assets/Other Revenue includes Second St. parking lot air rights sale installment payments of $300,000 in 2024, 2025, and 2026; American Rescue Plan Act (ARPA) grant revenue in 2024 of $1.3 million; and resiliency grant revenue in 2024-5 totaling $1.6 million, in addition to customary revenue from use of money, fines/forfeitures, and misc. other general revenue.
4. Personnel changes are due to the staff changes, compensation plan, collective bargaining requirements, and anticipated higher insurance costs. See the Budget Preparation Notes in the Executive Summary section and the Personnel section for details.
5. See department sections for review of expenditure variances.
6. Capital expenditures are consistent with the City's 10-Year CIP. See the Capital section for details.
7. 2024 transfers include transfer of ARPA grant revenue to other funds for ARPA-related expenditures budgeted in those funds and transfer to the Capital Fund for expenditures that were rebudgeted from the General Fund to the Capital Fund. 2024 and 2025 transfers include transfer of home rule sales tax (and contributions in 2024) to the Capital Fund to pay for capital improvements.
8. The reserves budget includes requirements of Governmental Accounting Standards Board Statement No. 45 regarding Other Post-Emply. Benefits (OPEB), consistent with an updated actuarial valuation by the City's third party actuary.

See Glossary of Terms and Funds in the Appendix.

GENERAL FUND
10-YEAR FUND BALANCE ESTIMATE BY EXPENDITURE TYPE

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





	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Sales Tax[1]	18,293,700	18,725,668	19,110,073	19,531,283	19,944,196	2.2%
Charges for Services[1]	7,318,200	7,464,600	7,613,900	7,766,200	7,921,500	2.0%
State Income Tax[1]	5,400,900	5,508,900	5,619,100	5,731,500	5,846,100	2.0%
Utility Tax[1]	3,316,400	3,316,400	3,316,400	3,316,400	3,316,400	0.0%
Property Tax[2]	4,649,900	3,854,400	5,676,500	7,122,800	8,826,100	19.9%
Real Estate Transfer Tax[1]	2,519,100	2,569,500	2,620,900	2,673,300	2,726,800	2.0%
Other Taxes[1]	3,514,200	3,644,668	3,721,473	3,828,683	3,845,096	2.3%
Permits and Licenses[1]	1,976,600	2,016,100	2,056,400	2,097,500	2,139,500	2.0%
Sale of Assets/Other Rev.[3]	7,941,900	7,746,228	3,873,461	3,904,279	3,935,713	-12.7%
Total Revenue	**54,930,900**	**54,846,464**	**53,608,207**	**55,971,945**	**58,501,406**	**1.6%**
Personnel[4]	32,508,200	33,778,950	35,099,000	36,590,600	38,145,700	4.1%
Contractual Services[4]	14,629,500	14,933,440	15,012,300	15,380,100	15,756,900	1.9%
Materials and Supplies[4]	971,100	988,700	1,006,400	1,031,100	1,056,500	2.1%
Capital Expenditures[5]	7,460,000	3,966,000	696,000	2,746,000	818,000	23.8%
Debt Service	12,600	12,900	13,200	13,500	13,800	2.0%
Transfers[6]	2,518,500	-	300,000	1,400,000	1,500,000	0.0%
Reserves/Other[7]	554,700	568,300	582,200	596,500	611,100	2.5%
Total Expenditures	**58,654,500**	**54,248,290**	**52,709,100**	**57,757,800**	**57,902,000**	**-0.1%**
Net Increase/(Decrease)	**(3,723,600)**	**598,174**	**899,107**	**(1,785,855)**	**599,406**	
Fund Bal. Beg. of Year	**36,476,400**	**32,752,800**	**33,350,974**	**34,250,082**	**32,464,226**	**-2.7%**
Fund Bal. End of Year	**32,752,800**	**33,350,974**	**34,250,082**	**32,464,226**	**33,063,632**	**0.3%**
Fund Bal. % Oper. Exp.	**68.1%**	**67.1%**	**67.0%**	**61.3%**	**60.2%**	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

Notable Budget Comments:

1. Most revenues are estimated based on historical growth.
2. The City's total 2024 property tax for collection in 2025 includes an 8% rate increase totaling $1,354,700 million, vs. the prior year budget, to pay for higher debt payments from debt issued for capital improvements $947,500; higher Multimodal Fund costs $758,100; and statutory pension cost increases $150,700; net of reallocation of tax revenue out of general operations ($501,600) to minimize the total tax increase required. Also see the Budget Preparation Notes and the Debt Service Public Safety Pension, and Multimodal Transportation Fund sections.
3. Sale of Assets/Other Revenue includes Second St. parking lot air rights sale installment payments of $300,000 in 2024, 2025, and 2026; Amer. Rescue Plan Act (ARPA) grant revenue in 2024 of $1.3 million; and resiliency grant revenue in 2024-5 totaling $1.6 million, in addition to customary revenue from use of money, fines/forfeitures, and misc. other general revenue.
4. Expenditure assumptions for 2026-9 include annual increases of 4.25% and 2.5% for personnel and operating expenditures respectively, and capital planned consistent with the City's 10-Year CIP.
5. Capital expenditures are consistent with the City's 10-Year CIP. See the Capital section for details.
6. 2027-9 transfers include transfer of home rule sales tax to the Capital Fund to pay for capital improvements.
7. The reserves budget includes requirements of Governmental Accounting Standards Board Statement No. 45 regarding Other Post-Emply. Benefits (OPEB), consistent with an updated actuarial valuation by the City's third party actuary.

See Glossary of Terms and Funds in the Appendix.

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
11102.41101 Property Taxes	5,504,000	5,048,700	5,048,700	4,649,900
11102.41102 Home Rule Sales Tax	2,697,100	5,094,100	5,094,100	5,218,500
11102.41103 State Sales Tax	12,621,100	12,818,800	12,818,800	13,075,200
11102.41104 State Income Tax	4,819,700	5,295,000	5,295,000	5,400,900
11102.41105 State Local Use Tax	1,192,900	1,178,200	1,178,200	1,178,200
11102.41106 State Auto Rental Tax	56,400	57,600	69,200	70,600
11102.41107 State Replacement Tax	942,100	583,300	583,300	583,300
11102.41108 Utility Tax	2,370,600	2,191,700	2,191,700	2,111,700
11102.41109 Cable Tv Franchise Tax	756,400	745,000	745,000	745,000
11102.41110 Telephone Franchise Tax	546,800	486,800	495,100	459,700
11102.41111 Hotel/Motel Franchise Tax	167,600	181,400	264,000	269,300
11102.41112 Real Estate Transfer Tax	1,854,200	2,469,700	2,469,700	2,519,100
11102.41113 Food & Beverage Tax	830,800	902,400	902,400	920,400
11102.41114 Packaged Liquor Tax	355,600	372,900	372,900	380,400
11102.41118 Cannabis Use Tax	167,700	110,000	110,000	110,000
11102.42401 Payment In Lieu	943,600	823,900	750,000	875,000
11104.41115 Fire Insurance Tax	3,500	2,000	2,000	2,000
General Taxes & Payment in Lieu	**35,830,100**	**38,361,500**	**38,390,100**	**38,569,200**
11103.41203 Permits - Overweight Truck	21,700	25,000	25,000	25,000
11104.41202 Permits - Fire	14,000	30,000	22,000	25,000
11105.41201 Permits - Building	1,677,300	1,400,000	1,400,000	1,575,000
11105.41210 Permits - Other		2,000	2,000	2,000
11106.41204 Permits - Tree	77,300	45,000	50,000	50,000
Permits	**1,790,300**	**1,502,000**	**1,499,000**	**1,677,000**
11102.41301 License - Dog	8,300	13,000	10,200	10,400
11102.41302 License - General Contractors	36,700	35,000	35,000	35,000
11102.41303 License - Landscape	40,700	40,000	40,000	40,000
11102.41304 License - Liquor	119,400	115,000	115,000	115,000
11102.41305 License - Massage Establishmnt	900	700	700	700
11102.41306 License - Restaurant	12,600	10,300	10,300	10,300
11102.41307 License - Scavengers	4,000	4,000	4,000	4,000
11102.41308 License - Special Events	1,000			
11102.41310 License - Tobacco	8,500	9,000	9,000	9,000
11102.41313 License - Assist Living Fac	300	200	200	200
11102.41314 License - Other	35,200	28,000	28,000	28,000
11102.41350 Registration - Business	22,900	30,000	30,000	30,000
11102.41351 Registration - Chicken Keeping	600			
11102.41352 Registration - Lobbyist		100	100	100
11105.41353 Registration - Rental	17,000	17,000	17,000	17,000
License & Registration	**308,100**	**302,200**	**299,400**	**299,600**
11101.41401 Fines - City Manager's Office	(1,500)			
11102.41402 Fines - Finance	6,300			
11103.41403 Fines - Police	173,200	245,000	229,000	229,000
11103.41410 Fines - Collections	3,500	3,300	6,500	6,500
11105.41405 Fines - Community Development	(60,400)	35,000	30,000	35,000
11106.41406 Fines - Public Works	10,100	5,000	27,000	5,000
Fines & Forfeitures	**131,300**	**288,300**	**292,500**	**275,500**
11101.41501 City Sponsored Events	74,400	60,000	60,000	60,000
11101.41502 Senior Center Activities	188,500	192,100	165,000	230,000
11102.41503 Vital Statistics Fees	78,100	80,500	73,900	73,900
11102.41504 Admin Hearing Fees	900	2,500	2,500	2,500
11102.41506 Yard Waste Stickers	(1,000)			
11102.41517 Services - Other	362,700	365,000	365,000	365,000

GENERAL FUND
REVENUE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
11103.41509 False Alarms	69,700	79,000	82,200	82,200
11103.41510 Police Department Services	699,900	1,103,600	1,103,600	1,143,200
11104.41508 Alarm System Annual Charge	15,300	15,000	15,000	15,000
11104.41509 False Alarms	3,800	5,000	3,000	5,000
11104.41511 Fire Department Services	702,400	706,100	706,100	721,000
11104.41512 Ambulance Services	1,314,100	1,493,800	1,493,800	1,493,800
11104.41518 Assisted Living Impact Fee	15,000			
11105.41513 Planning Fees	16,400	31,000	25,000	25,000
11106.41514 Public Works Services	8,300	15,000	15,000	15,000
11106.41521 Parking Revenue - Meter	13,300	12,600	22,000	22,400
11106.41522 Parking Revenue - Port Clinton	85,800	86,800	151,000	154,000
11106.41523 Parking Revenue - Commuter	65,700	62,700	53,800	54,900
11106.41524 Parking Revenue - Empl Permit	156,200	192,100	127,500	130,100
11106.41525 Parking Revenue - Overnight	8,800	6,200	7,500	7,700
11106.41526 Parking Revenue - Daily	73,800	49,300	126,000	128,500
11106.41527 Fees - Other	13,200	10,000	10,000	10,000
Charges for Service	**3,965,100**	**4,568,300**	**4,607,900**	**4,739,200**
11102.41601 Damages to City Property	1,500			
11102.41603 Workers Compensation	137,200	145,000	121,800	135,000
11102.41607 Grants - Federal	918,700	1,388,200	1,388,200	512,300
11102.41608 Grants - State	108,400	14,000		14,000
11102.41613 Reimbursement - Insurance	2,500			
11102.41614 Reimbursement - Jury Duty	200			
11102.41616 Reimbursement - Other	113,800	160,000	140,000	155,000
11103.41608 Grants - State	9,200	11,500	11,500	11,500
11103.41616 Reimbursement - Other	38,100	41,600	44,500	65,300
11104.41607 Grants - Federal	247,400			
11104.41610 Reimbursement - Fire	9,900	4,400	4,400	4,400
11105.41616 Reimbursement - Other	12,500			
11106.41607 Grants - Federal				2,175,000
11106.41608 Grants - State	22,400			
11106.41616 Reimbursement - Other	5,000	682,400	682,400	350,000
11106.41618 Reimbursement - Tree Escrow		100	100	100
Reimbursements & Grants	**1,626,700**	**2,447,200**	**2,392,900**	**3,422,700**
11102.42101 Rental Income	49,900	105,000	105,000	105,000
11102.42102 Wireless Leases	22,500	57,000	57,000	57,000
11102.42103 Right Of Way Leases	3,000	2,900	2,000	2,000
11102.42202 Interest - Sweep Account	2,818,200	3,019,000	3,019,000	2,717,100
11102.42203 Interest - Illinois Funds	371,000	180,700	180,700	162,600
11102.42211 Interest - Lease	83,700			
11103.42230 Lease Proceeds	159,900			
11102.42301 Sale of Assets	2,450,400	325,000	325,000	325,000
11102.42501 Contributions & Donations	1,071,900	420,100	420,100	
Investment & Other Income	**7,030,600**	**4,109,700**	**4,108,800**	**3,368,700**
11102.42604 Transfer From Enhanced 911	675,000	829,000	829,000	829,000
11102.42611 Transfer From Water Fund	1,540,600	1,584,800	1,584,800	1,750,000
Transfers	**2,215,600**	**2,413,800**	**2,413,800**	**2,579,000**
TOTAL GENERAL FUND	**52,897,800**	**53,993,000**	**54,004,400**	**54,930,900**

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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CITY MANAGER'S OFFICE

CITY MANAGER'S OFFICE OVERVIEW



The City Manager's Office provides general management and administrative functions for the City. Principal responsibilities include overseeing the City's day-to-day operations, implementing City Council-approved policies, and coordinating interdepartmental functions. The City Manager coordinates policy formulation with the Mayor and City Council, directs implementation by City staff, and directs legal activity. Two Assistant City Managers report to the City Manager. One Assistant City Manager is the City Manager's Office Department Director and oversees four of the six City Manager Office divisions: Communications, Senior Services, the City Clerk's Office, and Business Development, including oversight of the City's sustainability initiatives, human relations, and cultural arts. The other Assistant City Manager oversees the Human Resources and Resiliency Divisions and Diversity Equity and Inclusion, along with the Human Resources, Health, Wellness, and Resiliency budgets.

Environmental Sustainability

The City's Core Priority of Environmental Sustainability solidifies its commitment to leadership in environmental protection. The Sustainability Strategic Plan guides the City's programming with cost-effective, environmentally-beneficial projects over the next five years. The City has goals of a citywide greenhouse gas reduction of 45% by 2030 and net zero by 2035. In 2024, the City hired a new staff member focused on sustainability to develop a program to meet the City's ambitious climate goals. The City continues efforts to increase waste diversion through composting (including the all-in curbside composting program for single-family residential customers) and recycling; to reduce water usage; to promote community solar programs; and to enable safe, non-motorized transportation with a variety of bike-friendly initiatives, including biking/walking tours.

CITY MANAGER'S OFFICE
BY THE NUMBERS

City eNews subscribers: 6,200
Facebook Followers: 13,120
Instagram Followers: 3,469
Twitter Followers: 3,172

Supporting the Business Community

The City's business development staff collaborates with multiple City departments to attract new businesses and to retain existing businesses within the City's eight business districts. The City coordinates with stakeholders through regular meetings, including the Business and Economic Development Advisory Group; Business Development eNews; and outreach to property owners, commercial brokers, business operators, and prospective tenants. The Business Development Division successfully administered and marketed enhanced incentive programs in 2024, updated the Doing Business in Highland Park guide, and continued to develop relationships with partners in economic development among other active steps to ensure a welcoming and transparent business environment. The City works to attract residents and visitors with the EnjoyHighlandPark campaign and numerous free community events throughout the year. Two Special Service Areas and two Tax Increment Financing Districts support long-term investments in infrastructure and economic vibrancy.

CITY MANAGER'S OFFICE
BY THE NUMBERS

Highland Park has more than 800 registered businesses operating within the City.

Promote resident engagement, improve efficiencies, and collaborate

A top City priority is excellence in customer service and resident engagement. The Communications division coordinates public information using a variety of modalities, including the *Highlander* print newsletter, multiple e-newsletters, multiple websites (City, Enjoy Highland Park, Resiliency, and Place of Remembrance), social media (Facebook, Twitter, Instagram), and press releases. The agenda management system, available on the City's website, features high definition video of City meetings and provides access to City Council, Commission, Board, and Advisory Group agendas and minutes. City Council and Committee of the Whole meetings are available to the community live and are recorded for on demand access. Online forms and engagement tools enable residents to complete transactions and provide feedback. The City encourages subscription to the City's eNews for receiving updates and vital public safety information quickly. Public safety alerts are issued through Smart911, which allows users to create a profile that is shared with first responders in an emergency, and through RAVE text messaging. Learn more at cityhpil.com/rave.

The City continues seeking and implementing operational efficiencies to better serve the public. The City Manager's Office is assisting in ongoing implementation of a new Enterprise Resource Planning (ERP) software system that will improve City operational and customer service efficiencies. The ERP allows for online payment, permit tracking, and direct submittal of applications and attachments across numerous permits throughout the various departments of the City.

The City Manager's Office coordinates quarterly meetings with its government partners, including the Park District of Highland Park, North Shore School District 112, Township High School District 113, the Highland Park Public Library, Lake County, and Moraine Township. These meetings result in opportunities to partner on initiatives and reinforce the collaborative environment in which Highland Park governments operate. These intergovernmental relationships have been extremely important in responding to the 2022 Highland Park Shooting and remain beneficial in coordinating resiliency efforts for best supporting the community.

Build community

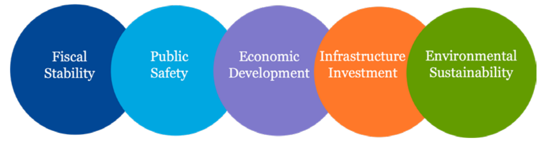
Special events and festivals provide an opportunity to bring the community together and to support the City's unique and vibrant community. Highlights of the City's annual special event calendar include Dr. Martin Luther King Jr. Day of Service, Food Truck Thursdays, Memorial Day and Veterans Day observances, and holiday programming. City-sponsored free concerts in Port Clinton Square on select Fridays in July and August resumed in 2024. The City hosted numerous events at The Lot including the Taste of Highland Park, Oktoberfest, and brand-new Decades and Scarecrow Fest events. The Lot's successful season brought approximately 27,000 visitors to downtown Highland Park. The City Manager's Office led the planning efforts for Independence Day events, including a remembrance ceremony and the return of the Independence Day parade.

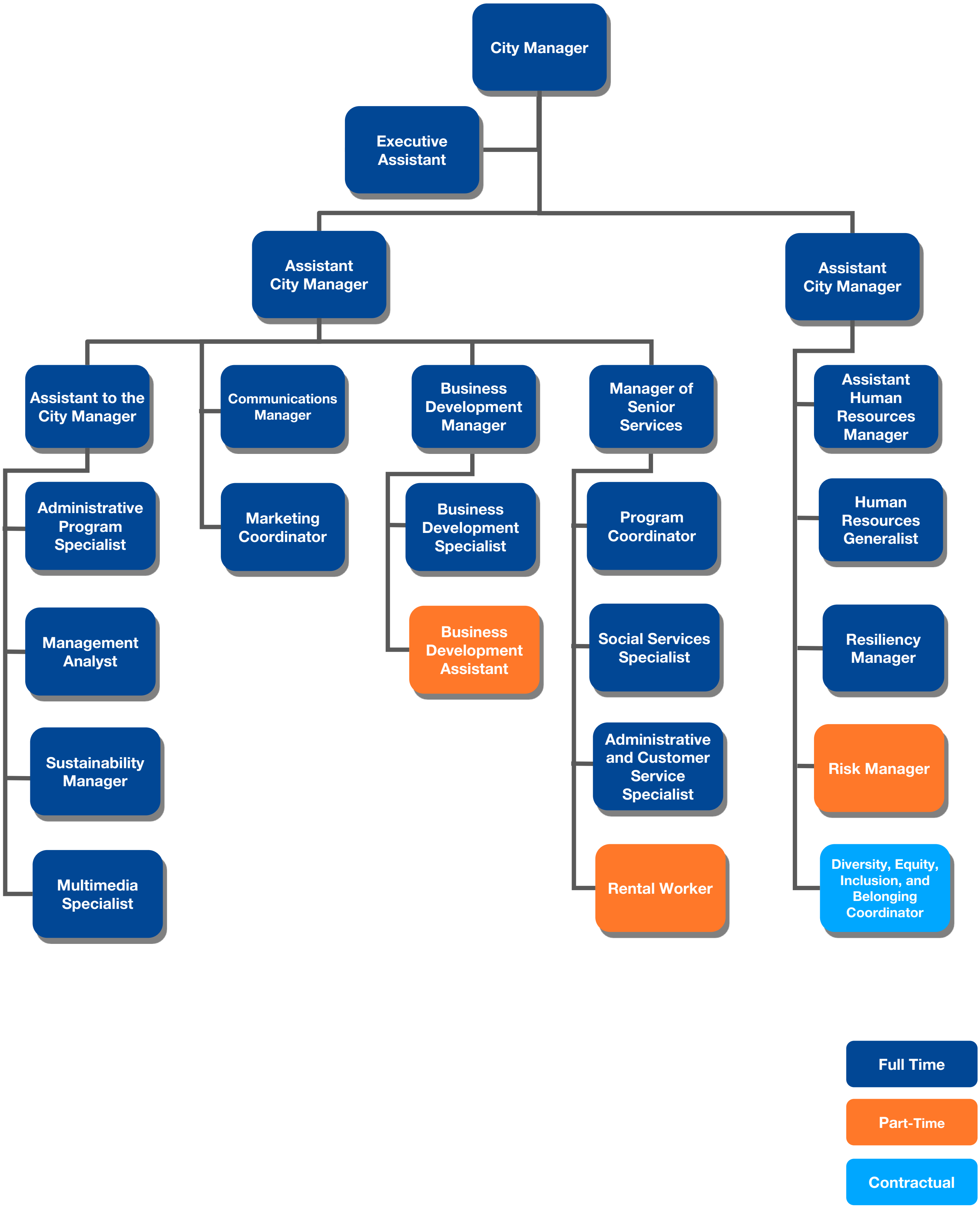
Promote resiliency

The City's Resiliency Division provides trauma-informed community resources to all who were impacted by the Highland Park shooting, meeting individuals where they are through partnerships with established community providers. The City leverages the expertise and trust of agencies that have been working in the community and building relationships with residents over time. The Resiliency Division supports individuals with holistic case management services, community programming, and in-person and digital outreach and engagement. The Resiliency Division supports the efforts of the Lake County State's Attorney's Office in providing updates and support surrounding ongoing litigation.

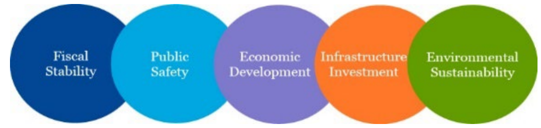
The Resiliency Division serves as a community resource and provides a way for the City to engage with victims of the Highland Park Shooting through a trauma-informed lens, keeping them informed and providing an outlet for victims to share their feedback. The City continues to evaluate best practices and opportunities to enhance engagement.

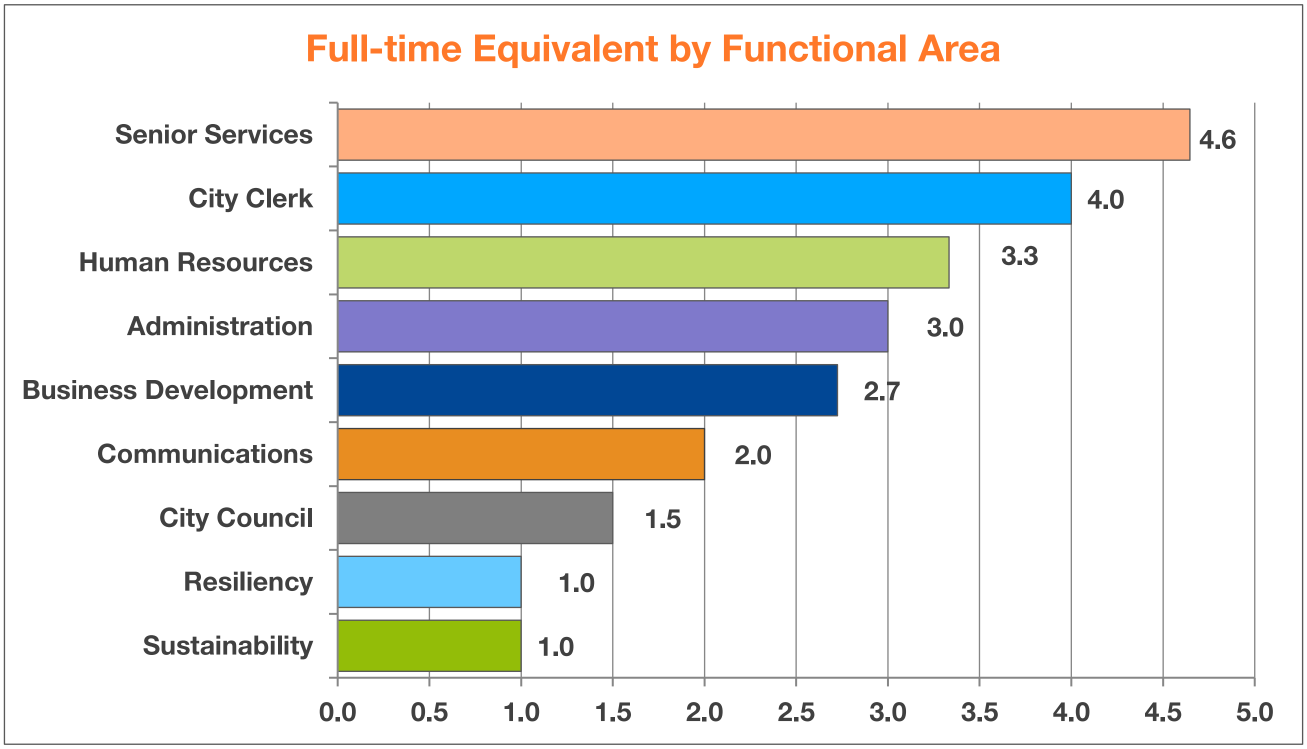
CITY MANAGER'S OFFICE
ORGANIZATIONAL CHART

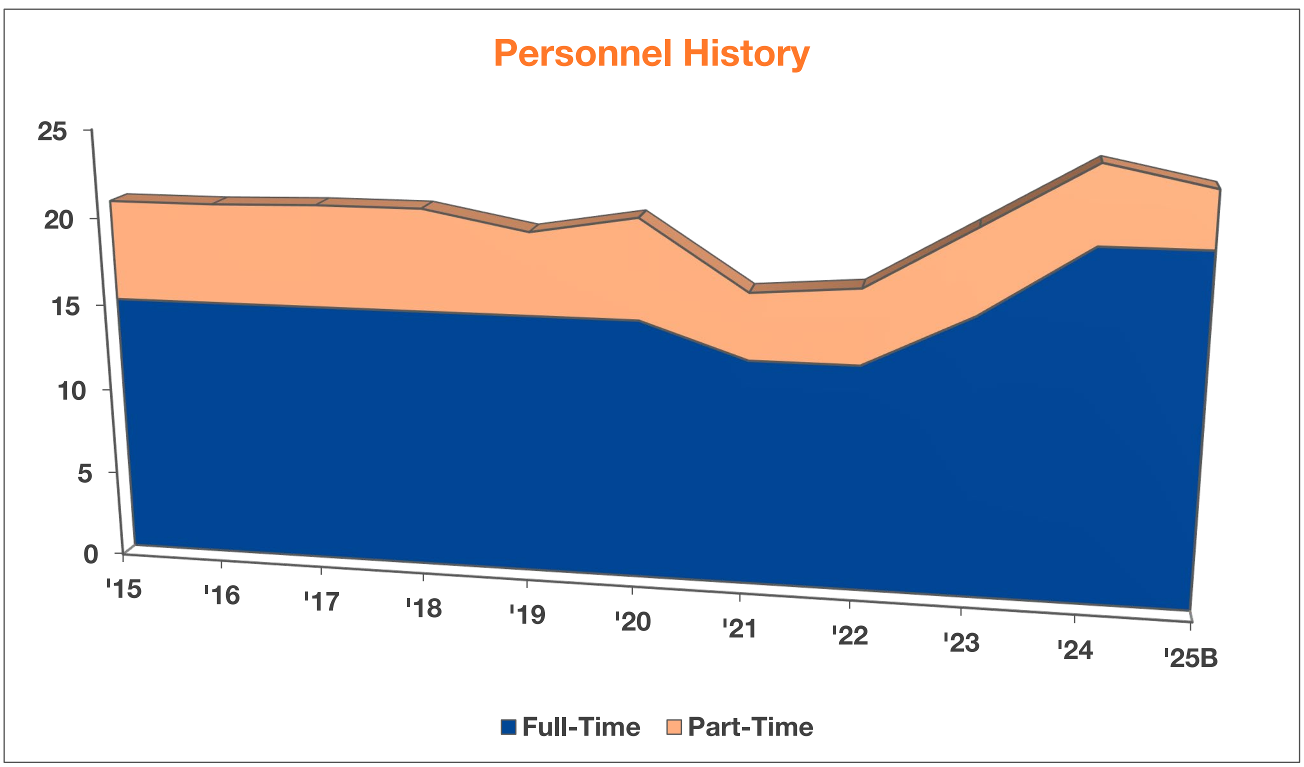




CITY MANAGER'S OFFICE
PERSONNEL

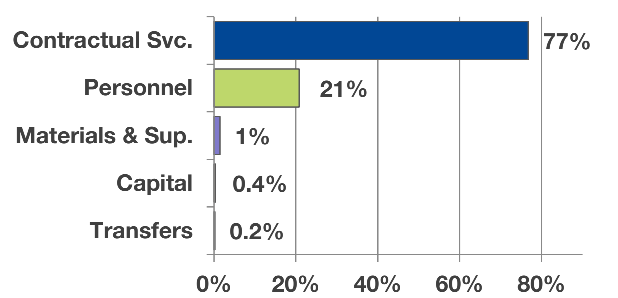




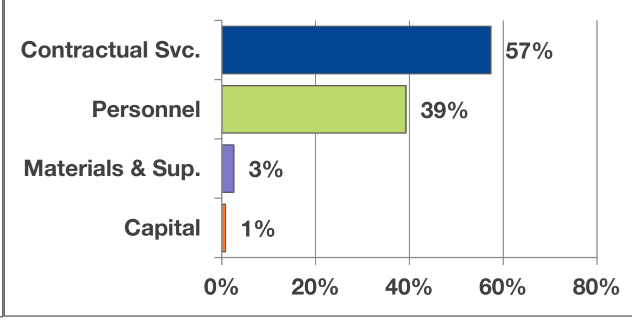


CITY MANAGER'S OFFICE
DEPARTMENT BUDGET SUMMARY

2025 Total Expenditures



2025 General Fund Expenditures



Expenditures by Program	Pg. No.	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
City Council[1]	98	486,100	489,300	489,300	483,000	(6,300)	-1.3%
Executive[1,11]	99	970,800	1,061,900	1,061,900	1,128,000	66,100	6.2%
Human Resources[1,2,11]	100	579,400	682,000	682,000	731,800	49,800	7.3%
Communications[1,3,11]	101	499,200	570,500	570,500	725,700	155,200	27.2%
Senior Services[1,4]	102	580,200	711,800	711,800	815,300	103,500	14.5%
City Clerk[1,11]	103	256,100	270,600	270,600	333,200	62,600	23.1%
Legal Services	104	966,300	915,200	915,200	876,000	(39,200)	-4.3%
Business Development[1,5]	105	1,347,800	4,749,400	4,749,400	1,935,700	(2,813,700)	-59.2%
Special Service Area - SSA	106	205,800	200,000	200,000	200,000	-	0.0%
Board of Police/Fire Comms.[6]	187	69,000	44,500	44,500	81,900	37,400	84.0%
Resiliency Division[1,7]	107	754,000	2,545,600	2,545,600	551,400	(1,994,200)	-78.3%
Total General Fund		**6,714,500**	**12,240,700**	**12,240,700**	**7,862,100**	**(4,378,600)**	**-35.8%**
Environmental Sustainability	252	1,105,800	226,400	226,400	240,700	14,300	6.3%
Capital Fund - 1201 Park Ave W[8]	221	259,400	9,495,500	9,495,500	68,800	(9,426,700)	0.0%
Tax Increment Fin. - Briergate[9]	265	1,216,800	1,168,000	1,168,000	-	(1,168,000)	-100.0%
Other Governmental Funds		**2,581,900**	**10,889,900**	**10,889,900**	**309,500**	**(10,580,400)**	**-97.2%**
Insurance/Wellness[10]	308	6,432,400	7,044,800	7,044,800	7,469,400	424,600	6.0%
Total Internal Service Funds		**6,432,400**	**7,044,800**	**7,044,800**	**7,469,400**	**424,600**	**6.0%**
Total All Funds		**15,728,800**	**30,175,400**	**30,175,400**	**15,641,000**	**(14,534,400)**	**-48.2%**

Notable Budget Comments:

1. Personnel changes include staffing changes as detailed in the Budget Preparation Notes within the Budget Process and Structure Section, consistency with the City's compensation plan changes, and anticipated higher insurance costs.
2. Human Resources - increases for tuition reimbursement, employee training, and recruitment costs.
3. Comms. - communications consultant moved from Resiliency Div. to Comms. Div.; higher capital cost for an updated agenda management system and updated City Hall audio visual equipment for public meetings.
4. Senior Services - activities programming costs funded by senior fee revenue.
5. Bus. Devel. - lower business incentive costs, consistent with the City's business development plan.
6. Board of Police/Fire Commissioners - recruitment costs.
7. Resiliency - lower capital, given 2024 security and public safety upgrades.
8. Capital Project Fund - 1201 Park Avenue West renovation.
9. TIF - Briergate-related expenditures, funded by property tax increment.
10. Insurance/Wellness - Anticipated higher employee insurance costs.
11. Exec., HR, Comms., Clerk, - IT charge realloc. between City divisions due to updated usage data.

See Glossary of Terms and Funds in the Appendix.

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

OPERATIONAL PLAN

The City Manager's Office (CMO) continues seeking highly efficient and cost-effective ways of providing services, including shared service partnerships and use of technology. Fostering a welcoming and affirming community consistent with the City's Values Statement remains a priority. CMO will continue evaluating its existing public services, administrative policies, and practices through an equity lens and identify opportunities for promoting equity and inclusion throughout its workforce and public service. The Resiliency Division and a coalition of partner organizations continue a City core operational focus of addressing ongoing resiliency needs in an efficient, trauma-informed, and service-minded manner.

INFRASTRUCTURE INVESTMENT PLAN

CMO has operational responsibility for the 1201 Park Avenue West facility. The City's capital improvement plan included the renovation of the 1201 Park Avenue West facility and parking lot in 2024, with grand opening in spring 2025, to better serve the City's Senior Center members and offer a modernized banquet and meeting facility for the community's enjoyment. The City contracted with an art conservation firm to evaluate the condition of the City's public art collection and provide the City's first restoration and maintenance plan. The planning, design, and installation of a permanent place of remembrance will be a major CMO-led infrastructure project over the next several years. A working group developed a permanent place of remembrance work plan, which is available at hpremembrance.org; internal communications plans; resiliency direct outreach and engagement; and a place of remembrance planning process.

ENVIRONMENTAL SUSTAINABILITY

Environmental sustainability is a City core priority engrained in municipal operations. The City is working on initiatives outlined in its sustainability strategic plan (cityhpil.com/sustainability) with a focus on reducing the City's annual greenhouse gas emissions, providing education on curbside composting, and promoting solar energy and other sustainable initiatives. Enhanced regulations restricting the use of gas-powered leaf blowers to the months of April, October, and November went into effect in 2024 with a full ban planned in 2027. The City is committed to reviewing the new state stretch codes, developing a fleet electrification plan and achieving EV Ready community certification in 2025.

PERSONNEL PLAN

The City continues focusing on succession planning for staffing needs over the next five-to-ten years to ensure a robust workforce. CMO coordinates planning and provides leadership and supervisory training for skill development to prepare a pool of qualified personnel for future vacancies. The City partnered with neighboring municipalities to create a new and shared Risk Manager position to develop, implement, and coordinate risk management and loss control programs. The City contracted with a consulting firm to evaluate internal operations through an equity lens, including recruitment and hiring practices, internal policies, and operating procedures.

BUSINESS DEVELOPMENT

The City's Business Development Strategic Plan, available at cityhpil.com/business, positions the City as an attractive, innovative, business-friendly community while taking into account evolving market conditions. The City's Enjoy Highland Park campaign is a digital-first initiative to promote the City as a regional destination for dining, shopping, and entertainment. The City actively pursues opportunities to attract new businesses and retain existing businesses focusing on place-making, relationship building, and community marketing. The Business Development Division offers personalized and hands-on assistance to prospective and existing businesses to move projects forward; amplifies messaging through local and regional communication modalities; and manages a robust suite of programming, events, and outreach.

COMMUNICATIONS

The City's Comprehensive Communications Plan and associated policies reflects an integrated and proactive approach to foster efficient, transparent, and effective public communication across modalities. The City contracted translation services, supporting translations into Spanish, Russian, Polish, and other languages.

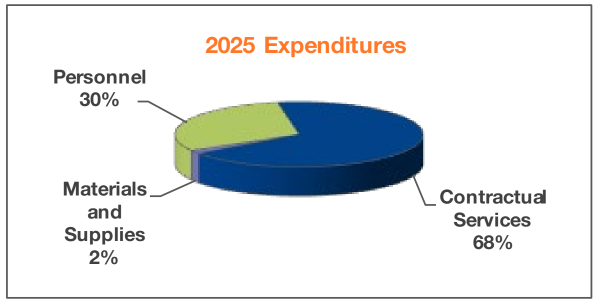
CITY MANAGER'S OFFICE
CITY COUNCIL

Account Code: 1110100
Budgeted Full-time Equivalent Positions: 1.5

PURPOSE

The City of Highland Park operates under the Council-Manager form of government whereby the Mayor and six City Council members are the City's governing and policy-making body. Council members are elected at-large and serve a four-year term of office. The City Council establishes the City's mission, values, priorities, objectives, ethics guidelines, and code of conduct; ensures the City is positioned for long-term attractiveness and innovation; and coordinates with the City Manager, who is responsible for carrying out the policy and overseeing the City's day-to-day operations. The City Council approves the annual budget and sets policy through ordinances and resolutions intended to enhance the health, safety, vitality, and general welfare of the community, its residents, businesses, and visitors.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	161,700	157,200	157,200	147,500
Contractual Services	317,900	323,500	323,500	327,000
Materials and Supplies	6,500	8,500	8,500	8,500
Capital, Transfers, Debt	-	-	-	-
TOTAL	486,100	489,300	489,300	483,000



The City has an agreement with the Highland Park Community Foundation (HPCF) assigning the HPCF as the fiduciary for approximately $300,000 of grant funding, which is generally disbursed through different avenues, to benefit various local not-for-profit organizations providing arts and human services programming to City residents. The agreement streamlines City operations and better serves grant-receiving agencies.

The City Council operates consistent with Ethics Guidelines, which the City Council reviewed and updated in 2024, and a Code of Conduct. The Guidelines pertain to the City's elected officials, appointed officials, and staff representatives. The Guidelines and Code reinforce the City's commitment to impartial, transparent, and responsible governance.

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

The City has 18 commissions, boards, advisory groups, task forces, and neighborhood meeting committees comprised of residents appointed by the Mayor with City Council consent. There are more than 120 volunteers serving the City. The City has student representatives serving as ex-officio members on various commissions and advisory groups. Advisory Groups, Boards, and Commissions serve one of two roles in the Highland Park governance structure: 1) a policy function by providing recommendations for Council consideration on new and existing policy or 2) a regulatory function by applying City ordinances to individual requests for action. Two commissions with final approval authority are the Plan and Design Commission and the Zoning Board of Appeals. The Housing Commission is a recommending body for zoning regulation of inclusionary housing considerations. Residents may apply to serve on one of the City's commissions, boards, or advisory groups. The Mayor may create volunteer task forces to recommend policy, to review matters of priority to the City Council, and to plan special events. A list of the City's commissions, boards, advisory groups, task forces, and neighborhood meeting committees can be found in the Organization and Services section of this budget document.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

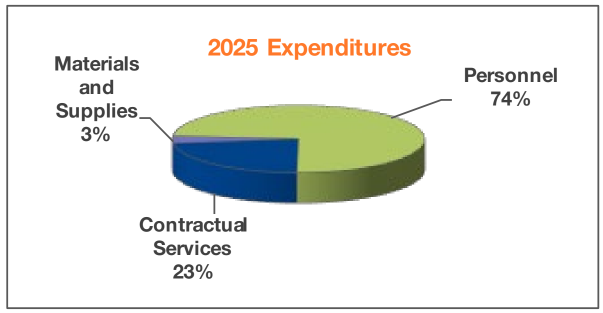
CITY MANAGER'S OFFICE
EXECUTIVE

Account Code: 1110101
Budgeted Full-time Equivalent Positions: 3.0

PURPOSE

The City Manager's Office (CMO) provides management, leadership, and administrative oversight of City departments. The CMO provides reports and recommendations to the City Council and implements City Council policies and initiatives. The Executive Division collaborates with Senior Staff to ensure the City's mission statement remains the catalyst behind operational endeavors. Two Assistant City Managers report to the City Manager. One Assistant City Manager serves as Director of the department, overseeing the budgets for the City Council, Administration, Communications, Senior Services, Clerk's Office, Legal, Business Development, and Environmental Sustainability. The other Assistant City Manager oversees the Human Resources and Resiliency divisions and the City's diversity, equity and inclusion initiatives, with oversight for the Human Resources, Health, Wellness, and Resiliency budgets.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	748,200	797,600	797,600	832,600
Contractual Services	186,400	225,300	225,300	256,400
Materials and Supplies	36,200	39,000	39,000	39,000
Capital, Transfers, Debt	-	-	-	-
TOTAL	970,800	1,061,900	1,061,900	1,128,000



2024 OBJECTIVES ACCOMPLISHED

- Continued to manage the City's continued trauma-informed approach of community support following the 2022 Highland Park shooting; managed City operations related to services and programs for victims, staff, businesses, and the general public; coordinated the City's ongoing response with local, county, state, and federal agencies; and managed timely and important public and business communications. [A]
- Led the City's Independence Day programming including two separate events; uniting with staff across all departments, volunteers, City governments, and community partners. [A]
- Effectively managed a $153 million balanced budget and six customer-service focused departments with 273 full-time equivalent employees, meeting and exceeding the needs of over 30,000 residents. [A]
- Managed over 120 major projects across City departments, as detailed in the City's Major Projects plan. [A]
- Fostered strong relationships with government partners, local faith leaders, commercial property owners, local business owners, and residents to promote transparency, cooperation, and education. [A]

2025 OBJECTIVES

- Effectively manage a $131 million balanced budget, 120+ major projects, and six departments, meeting and exceeding the needs of over 30,000 residents while continuing to pursue trauma informed approaches to ongoing resiliency efforts. [A]
- Support enhancements to the City's internal diversity, equity and inclusion policies and initiatives. [A]
- Pursue intergovernmental agreements to share resources, conduct joint purchasing, reduce expenses, and continuously 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 progress to the City Council. [A]
- Continue City facilities assessment, in collaboration with Public Works, for capital and maintenance expense efficiency and service improvement. [F,I,S]
- Continue actively pursuing opportunities for economic development and environmental sustainability in line with the City's Core Priorities. [A]
- Enhance communication and public education surrounding bird-friendly glass and GHG reduction strategies. [E,S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

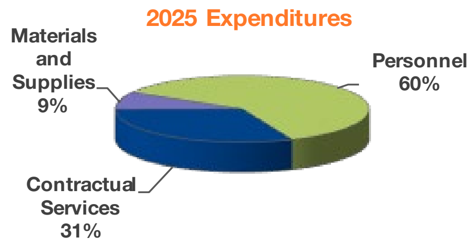
CITY MANAGER'S OFFICE
HUMAN RESOURCES

Account Code: 1110102
Budgeted Full-time Equivalent Positions: 3.0

PURPOSE

The Human Resources Division (HR) provides centralized personnel services for City departments. HR manages human resources processes 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. Organizational achievement is the product of individual effort and ability. HR coordinates with appropriate departments to hire and retain dynamic, high-quality staff for accomplishing the City's mission, priorities, and objectives, while aligning with City values.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	357,200	424,000	424,000	440,900
Contractual Services	170,700	197,300	197,300	228,400
Materials and Supplies	51,500	60,700	60,700	62,500
Capital, Transfers, Debt	-	-	-	-
TOTAL	579,400	682,000	682,000	731,800



2024 OBJECTIVES ACCOMPLISHED

- Continued supporting the City's resiliency efforts, especially as relates to staff's long-term recovery. [P]
- Continued partnering with the Police, Fire, and Public Works Departments in managing the collective bargaining agreements with the unions that represent the police officers, police sergeants, firefighters, fire lieutenants, and certain Public Works employees. [F,P]
- Implemented a mentoring program for City staff in order to assist the City in reaching its goals and objectives through improving employee performance, increasing employee satisfaction, strengthening retention rates, and developing a leadership pipeline. [F,P]
- Continued development, delivery, and coordination of staff training programs to sustain exemplary resident service, including required compliance with State training mandates. [A]
- Continued support of the City's ongoing Enterprise Resource Planning (ERP) System implementation. [A]
- Advanced initiatives for promoting and enhancing inclusivity within the organization. [P]
- Reviewed and evaluated the City's recruitment practices, and enhanced anti-bias and non-discrimination in the City's hiring decisions including increased outreach to diverse candidates. [A]

2025 OBJECTIVES

- Continue supporting the City's resiliency efforts, especially as relates to staff's long-term recovery. [P]
- Continue partnering with the Police, Fire, and Public Works Departments in managing the collective bargaining agreements with the unions that represent the police officers, police sergeants, firefighters, fire lieutenants, and certain Public Works employees. [F,P]
- Support and enhance diversity, equity and inclusion initiatives that support all employees and the community. [A]
- Continue development, delivery, and coordination of staff training programs to sustain exemplary resident service, including required compliance with State training mandates. [A]
- Continue supporting the City's ongoing ERP System implementation, with a focus on the Human Resource Management module. [A]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

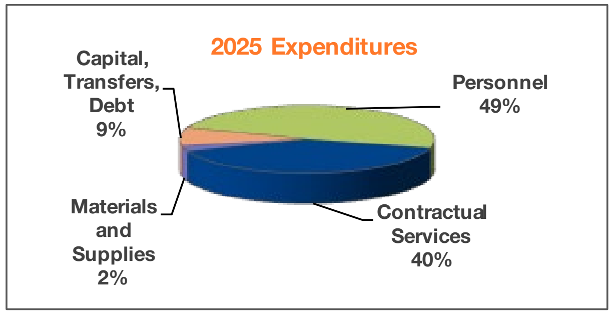
CITY MANAGER'S OFFICE
COMMUNICATIONS

Account Code: 1110103
Budgeted Full-time Equivalent Positions: 2.0

PURPOSE

The Communications Division includes the Communications Manager and Marketing Coordinator positions, and provides communications support to the Departments. The Division administers a comprehensive communications program to support transparency, enhance community engagement, and further customer service objectives. Print communication media includes the distribution of the City's newsletter, the Highlander. The Division coordinates electronic communications such as the City website, the Enjoy Highland Park website, the Resiliency Division and Place of Remembrance websites, eNews and community alerts, and social media through multiple Facebook, Instagram and Twitter accounts for the City, Enjoy Highland Park, and the Ravinia District. The Division coordinates special projects, supports and markets City-sponsored special events, and assists with cable access channels and City Council meeting broadcasts.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	226,700	325,800	325,800	353,300
Contractual Services	271,900	225,800	225,800	290,400
Materials and Supplies	500	18,800	18,800	19,000
Capital, Transfers, Debt	-	-	-	63,000
TOTAL	499,200	570,500	570,500	725,700



2024 OBJECTIVES ACCOMPLISHED

- Fostered efficient, transparent, and effective public communication through press releases, eNews, City Alerts, launch of Rave texting, Smart911, the *Highlander*, daily social media posts & website updates. [A]
- Managed communications and media relations related to the Highland Park shooting, resiliency, place of remembrance, July 4, 2024 events, and other City events and incidents. [P]
- Continued managing the Enjoy Highland Park marketing campaign; enhanced the campaign website at enjoyhighlandpark.com; and produced campaign content for social media. [E]
- Supervised the work of the conservation firm selected to evaluate the City's public art collection and make recommendations for its maintenance. [E, I]
- Supervised the redesign of the *Highlander* and subsequent digital translation into Spanish. [A]
- Coordinated the redesign of the City's website, improving user experience and increasing accessibility. [A, F]
- Partnered with Business Development to develop, market, and execute the third year of events at The Lot and coordinated the development of a proposal for the permanent buildout of The Lot. [E]
- Coordinated the efforts of the City's Poet Laureate with the Cultural Arts Advisory Group. [E]
- Reviewed and updated the City's comprehensive communications plan and related policies. [A]
- Developed communications plans for the Place of Remembrance and Resiliency Division. [A]

2025 OBJECTIVES

- Continue proactively fostering efficient, transparent, and effective public communication consistent with the City's communications plan. [A]
- Develop and implement a plan to enhance the accessibility of City communications. [A]
- Continue enhancing the City's Enjoy Highland Park marketing campaign. [E]
- Partner with Finance and Public Works to develop a long-term plan for the repair and conservation of the City's public art collection. [F, I, E]
- Continue to manage the coordination and promotion of City-sponsored special events. [E]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CITY MANAGER'S OFFICE
SENIOR SERVICES

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

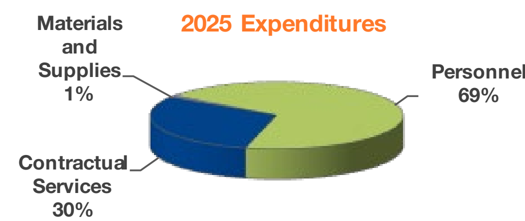
Account Code: 1110104

Budgeted Full-time Equivalent Positions: 4.6

PURPOSE

The Senior Services Division supports the City's senior population by operating the Highland Park Senior Center, providing residents age 50 and over with a broad range of programs and services targeting the specific needs of this varied age group. Programs include education and health lectures, social services, volunteer opportunities, social gatherings, classes, luncheons, and day excursions. The Senior Center is located in the 1201 Park Avenue West building and offers in-person and virtual programs.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	396,900	490,500	490,500	562,000
Contractual Services	180,400	214,700	214,700	245,700
Materials and Supplies	2,900	6,700	6,700	7,500
Capital, Transfers, Debt	-	-	-	-
TOTAL	580,200	711,800	711,800	815,300



2024 OBJECTIVES ACCOMPLISHED

- Relocated Senior Center operations temporarily to 770 Deerfield Road to provide for the most time and cost efficient renovation timeline of the facility at 1201 Park Avenue West. [E]
- Worked with the architectural and design firm and construction management firm leading the construction process to compete the renovation project of the facility at 1201 Park Avenue West. [E]
- Produced and distributed four issues of the Shorelines Newsletter, offering a wide variety of activities, classes, and day excursions for senior adults designed to engage the senior community. [A]
- Finalized Senior Center name, room names, and room sponsorship program. [F]
- Updated the independent contractor instructor compensation structure. [F]
- Implemented Senior Center membership cards and check-in system. [F]

2025 OBJECTIVES

- Partner with the Communication Division to increase community awareness of Senior Center services and activities. [A]
- Host a Senior Center grand opening event. [E]
- Continue on-going service offering assessment, look to advance services to serve the modern senior population, and coordinate with other government partners to meet community needs. [A]
- Consider and evaluate additional diversity, equity, and inclusion opportunities. [F, P, E]
- Implement project accounting for the Senior Center's activities and programming account. [F]
- Appropriately align revenue with programming and activities expenditures to ensure cost recovery. [F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CITY MANAGER'S OFFICE
CITY CLERK

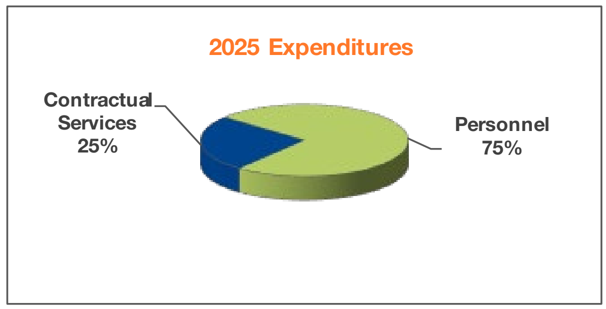
Account Code: 1110105

Budgeted Full-time Equivalent Positions: 4.0

PURPOSE

State statute and local ordinances establish City Clerk responsibilities. The Assistant to the City Manager serves as the Deputy Clerk and division manager for the Clerk's Office, overseeing a Management Analyst, Multimedia Specialist, Administrative Program Specialist, and Sustainability Manager. Primary responsibilities include official records and documents maintenance, City seal custody, attendance at and recording of City Council meetings, oath administration, document attestation and certification, ordinance publication, submission of the City's annual Statement of Economic Interest filers list to Lake County, submission of Certification of Exempt City Owned Property to Lake County, and Freedom of Information (FOIA) and Open Meetings Acts compliance. The City Clerk serves as the Local Election Official and is responsible for voter registration and municipal election duties pertaining to nomination petitions, although the Illinois Legislature established the County as the primary election authority. The City Clerk's Office manages liquor, tobacco, restaurant, massage establishment, food service, auction, raffle, scavenger, and vendor licenses; assists and coordinates Local Liquor Control Commission Hearings; oversees municipal code codification; and facilitates the Administrative Hearing Program that provides fair and efficient City Municipal Code enforcement.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	213,500	234,700	234,700	248,700
Contractual Services	42,400	35,300	35,300	83,900
Materials and Supplies	200	600	600	600
Capital, Transfers, Debt	-	-	-	-
TOTAL	256,100	270,600	270,600	333,200



2024 OBJECTIVES ACCOMPLISHED

- Continued support of the City's extensive FOIA requests. [A]
- Completed implementation of the City's new Enterprise Permitting and Licensing (EP&L) and Enterprise Service Request (ESR) software as part of Enterprise Resource Planning (ERP) system implementation. [F, I]
- Continued improvement of administrative hearings in an online format and mail-in responses. [A]
- Continued maintenance of historical records within the City's electronic data management system. [A]
- Conducted review of liquor licensing classes for policy consideration. [E]
- Implemented City Hall audio equipment upgrade in Council Chambers & Pre-Session Room. [I]
- Led Resident Academy Program (year two), providing education and promotion of City operations. [E, P, F]
- Updated City-wide Standard Operating Procedure to facilitate electronic contract signatures. [F]
- Participated in a request for proposals for a new agenda management software. [F]
- Updated the schedule for codification of the City Code to take place on a quarterly basis annually. [A]

2025 OBJECTIVES

- Continue participating in the City's ERP system implementation on an as-needed basis. [A]
- Continue maintenance of agendas, agenda packets, and minutes for commissions, boards, and advisory groups within the City's electronic data management system. [A]
- Continue providing Citywide training for systems managed by the City Clerk's Office. [A]
- Continue reviewing and maintaining City Code with updates and necessary amendments. [A]
- Continue coordination with Community Development to integrate the City's electronic administrative hearing software with the City's code enforcement software to allow for operational improvements. [F, I]
- Evaluate and begin planning for necessary modifications to the City's administrative hearing system to hear citations from other governmental entities. [A]
- Review of business license applications to ensure forms are more accessible. [E]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CITY MANAGER'S OFFICE
LEGAL SERVICES

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 1110106

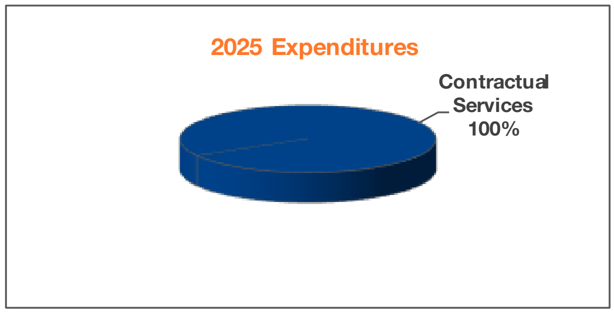
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Corporation Counsel provides legal services to and representation for the City Council and staff on matters affecting the City, including litigation, administration of government services, real estate, land use, FOIA, and public meeting processes and procedures. Steven M. Elrod and the law firm Elrod Friedman LLP were appointed by the City Council and City Manager to serve as the City's Corporation Counsel. The contract includes a monthly retainer covering meeting attendance and routine legal consultation for the City Council and Staff. Other services are billed on an hourly basis. The legal budget includes multiple expenditure types, some with offsetting revenue which are recorded separately within the City's revenue accounts. Specifically, all land use and zoning legal expenses are fully reimbursed by the zoning applicants, with reimbursement budgeted and accounted for in General Fund revenue. Additional funds are budgeted for pay-as-you-go legal costs incurred for specific research, special projects, land-use ordinance preparation, and review of agreements and contracts.

The legal budget also includes services rendered by other law firms providing prosecutorial and personnel-related legal services and costs associated with the City's Administrative Hearing Officer System. The City Council and City Staff annually review and evaluate the legal services and performance.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	966,300	915,200	915,200	876,000
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	966,300	915,200	915,200	876,000



2024 ACCOMPLISHMENTS

- Continued assisting the City Council and City Staff in responding to 2022 shooting-related matters. [A]
- Provided rapid-response legal consultation regarding numerous critical and complex matters, including local regulations concerning ethics review, political direct action, liquor licensing, and notification requirements for unscheduled bus drop-offs. [A]
- Assisted with processing, negotiating, and drafting numerous significant land use approvals after review by the Planning and Design Commission and City Council. [E]

2025 OBJECTIVES

- Provide the highest quality substantive legal services. [A]
- Provide the most effective processing of legal services. [A]
- Provide the most efficient delivery of legal services. [A]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CITY MANAGER'S OFFICE
BUSINESS DEVELOPMENT

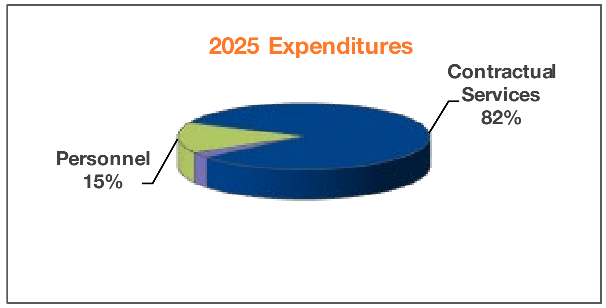
Account Code: 1110107

Budgeted Full-time Equivalent Positions: 2.7

PURPOSE

The Business Development Division is the City's primary point of contact for the business community. It develops and implements strategies to retain and attract businesses and expand private sector investment to ensure a diverse yet complementary business mix while maintaining the City's vibrancy. The Division maintains relevant databases and disseminates essential information to the business community. It supports new businesses with site selection and navigating city processes. It assists existing businesses, as needed, promoting businesses via social media, enjoyhighlandpark.com, and downtown digital kiosks. The Division administers Business Registration, Outdoor Dining and Display licensing, a Sales Tax Rebate Program, and an Exterior Improvement Grant Program. The Division works on Tax Increment Finance Districts (TIF) and Special Service Areas (SSA) matters. It advises the Business & Economic Development Advisory Group (BEDAG), whose mission is to support community programs for promoting business and economic development.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	196,100	267,200	267,200	288,800
Contractual Services	1,151,000	4,432,600	4,432,600	1,595,300
Materials and Supplies	700	49,600	49,600	51,600
Capital, Transfers, Debt	-	-	-	-
TOTAL	**1,347,800**	**4,749,400**	**4,749,400**	**1,935,700**



2024 OBJECTIVES ACCOMPLISHED

- Assisted property owners in marketing commercial parcels to real estate professionals and businesses, resulting in the addition of 45+ new businesses, which was a boost to the City's economic landscape. [E]
- Position the City as a regional destination, leveraging the power of social media. This strategic move retained and attracted businesses and bolstered the City's economic standing. [E]
- Administered the City's incentive programs, a key driver in the growth of the sales tax base. [E, F]
- Conducted business outreach by eNews, email, hosting meetings, and site visits to businesses. [EF]
- Promoted the Briergate Tax Increment Financing District to developers and supported the Joint Review Board. [E, F]
- Actively served on the Downtown Highland Park Alliance Board, ensuring the economic vitality of the Central Business District. [E, F]
- Produced events at The Lot and provided management and marketing to support other local seasonal events that create the quality of place and celebrate culture in the community, attracting investment and tourism, helping businesses, and improving residents' quality of life. [EF]

2025 OBJECTIVES

- Enhance the Business Development Strategic Plan to elevate the City's appeal and foster innovation. [E]
- Market and manage the City's incentive programs to support businesses and drive growth. [E, F]
- Collaborate with business development organizations to maintain dynamic commercial districts. [E]
- Engage with business owners through eNews, social media, and site visits. [E]
- Organize business forums on various topics, including doing business with the Ravinia Festival. [E]
- Create, market, execute, and support events that contribute to the community's culture and quality of life, benefit businesses, and attract investment and tourism. [E F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

SPECIAL SERVICE AREA - SSA

Account Code: 1110108
Budgeted Full-time Equivalent Positions: 0.0

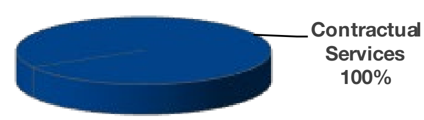
PURPOSE

State of Illinois statutory law governs Special Service Areas (SSA). An SSA is an area where special governmental services are provided. SSA costs are funded by taxes levied upon properties within that area at the request of property owners. The SSA tax is assessed proportionally on all owners of record within the taxing district, based on equalized assessed value. The City has two SSAs.

Ravinia Business District SSA 17 was established in 2014 to fund marketing, events and beautification, and related services for promoting commercial and retail growth, quality, and long-term economic viability. SSA 17 was renewed four times through December 31, 2025. The annual budget levy is $90,000 through the end of the current term. The Ravinia Business District SSA 17 Advisory Group guides SSA activities. The City's Business Development Manager oversees the SSA.

Central Business District SSA 19 was established with a term of January 1, 2019 through December 31, 2021, then renewed two times through December 2027. The annual budget levy is $110,000, with funds for marketing, public relations, and event support. The goal is to strengthen the district's long-term economic viability and enhance the quality of the business environment. The Downtown Highland Park Alliance administers SSA 19. The City has a staff member on the SSA 19 Board of Directors.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	205,800	200,000	200,000	200,000
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	205,800	200,000	200,000	200,000



2024 OBJECTIVES ACCOMPLISHED

- Managed the SSA 17 budget, marketing, events, and beautification to support growth and vibrancy in the Ravinia District. [E, F]
- Served as a voting member and supported the Downtown Highland Park Alliance Board SSA 19 to enhance the economic strength of the Central Business District. [F, E]

2025 OBJECTIVES

- Manage SSA 17 annual budget, marketing, events, and beautification activities to support growth and vibrancy in the Ravinia District. [E, F]
- Serve as a voting member and support the Downtown Highland Park Alliance Board SSA 19 to enhance the economic strength of the Central Business District [F, E]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CITY MANAGER'S OFFICE
RESILIENCY

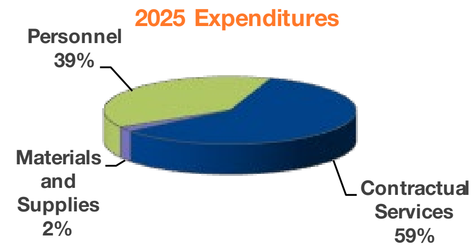
Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 1110199
Budgeted Full-time Equivalent Positions: 1.0

PURPOSE

The 2022 Highland Park mass shooting shook the community to its core. Staff continue working closely with the Department of Justice Office Victims of Crimes (OVC), given that the magnitude of devastation will last for years. This division includes team members focused on operational impacts of the incident. The division is led by a Resiliency Manager who reports to an Assistant City Manager. The nature of this position is informed by community engagement, feedback from staff, government and resource partners, the Federal Bureau of Investigation Victim Specialists, and the OVC.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	202,700	157,700	157,700	212,700
Contractual Services	245,900	271,800	271,800	326,400
Materials and Supplies	17,300	12,500	12,500	12,300
Capital, Transfers, Debt	288,100	2,103,500	2,103,500	-
TOTAL	754,000	2,545,600	2,545,600	551,400



2024 OBJECTIVES ACCOMPLISHED

- Partnered with the City Manager, Assistant City Manager, Police Chief, Police Social Worker, City Communications Manager, State's Attorney's OVC Services, Resource Partners[1] and other key staff to coordinate the City's continued response and resiliency efforts. [A]
- Assisted the OVC in pursuing funding from the Antiterrorism and Emergency Assistance Program (AEAP), in coordination with Finance staff and community partners. [A]
- Served as the direct contact for individuals and families victimized by the event and its aftermath, providing victims, family members, and groups with necessary psychosocial support. [P]
- Partnered with the Communications Division to develop standalone websites and social media for the Resiliency Division and the permanent Place of Remembrance. [A]
- Coordinated with staff, partner agencies, and others to facilitate the 2024 remembrance ceremony. [A]
- Supported the activities of the working group planning for a permanent Place of Remembrance. [I, F]
- Continue leading regular meetings with government and resource partners to serve the community. [P, E]

2025 OBJECTIVES

- Continue developing, implementing, and managing community resiliency services and programs. [A]
- Partner with the Lake County State's Attorney to provide support during the trial. [P]
- Continue communication with the OVC for victim services and needs. [A]
- Provide victims and their families with facilitated access to multi-disciplinary and holistic, mental, medical, behavioral, and legal services, coordinating with resource partners. [P]
- Continue enhancing and developing communications for victims, families, and the general public consistent with City and Place of Remembrance communications plans. [P]
- Continue coordination of response and resiliency program operations, with implementation, financial distribution activity, and provision of services. [P, F]

[1] Resource Partners are primarily 211 Lake County, Family Services of Lake County, Highwood Library & Community Center, North Suburban Legal Aid Clinic and Moraine Township.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CITY MANAGER'S OFFICE
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
111 General Fund				
1110100 City Council				
1110100.51020 Part Time Labor	71,100	69,200	69,200	70,500
1110100.52010 FICA	3,900	4,300	4,300	4,400
1110100.52020 Medicare	900	1,000	1,000	1,000
1110100.52030 IMRF	600	700	700	800
1110100.52060 Insurance - Health/Dental	85,200	82,000	82,000	70,900
1110100.62010 Professional Development	3,600	3,900	3,900	4,000
1110100.62020 Membership Dues & Licenses	8,000	8,700	8,700	14,300
1110100.62030 Postage	200	200	200	300
1110100.62050 Photo & Printing	900	600	600	600
1110100.62060 Receptions & Ceremonials	200	3,800	3,800	1,300
1110100.62100 Activities Programming Costs	305,100	306,300	306,300	306,600
1110100.65010 Supplies - Books & Periodicals	400	200	200	200
1110100.65020 Supplies - Office	700	800	800	800
1110100.65130 Business Expenses	5,400	7,500	7,500	7,500
Total City Council	**486,100**	**489,300**	**489,300**	**483,000**
1110101 CMO Administration				
1110101.51010 Full Time Labor	608,500	651,600	651,600	679,500
1110101.51040 Car Allowance	6,000	6,000	6,000	6,000
1110101.52010 FICA	28,200	30,700	30,700	31,900
1110101.52020 Medicare	8,800	9,400	9,400	9,900
1110101.52030 IMRF	13,200	17,900	17,900	22,300
1110101.52060 Insurance - Health/Dental	83,100	82,000	82,000	83,000
1110101.52090 Insurance - Life	500			
1110101.61090 Professional Services - Other	62,900	77,500	77,500	79,100
1110101.62010 Professional Development	4,400	12,500	12,500	12,700
1110101.62020 Membership Dues & Licenses	18,300	23,900	23,900	24,000
1110101.62030 Postage		100	100	100
1110101.62060 Receptions & Ceremonials	400	400	400	400
1110101.62100 Activities Programming Costs	2,900	14,000	14,000	11,600
1110101.63050 Utilities - Mobile Phones	2,400	1,600	1,600	1,600
1110101.64605 IT Charges	95,100	95,400	95,400	127,000
1110101.65010 Supplies - Books & Periodicals	100	100	100	100
1110101.65020 Supplies - Office	600	1,200	1,200	1,200
1110101.65120 Supplies - Department	1,900	1,500	1,500	1,500
1110101.65130 Business Expenses	33,600	36,200	36,200	36,200
Total CMO Administration	**970,800**	**1,061,900**	**1,061,900**	**1,128,000**
1110102 Human Resources				
1110102.51010 Full Time Labor	268,700	309,800	309,800	341,400
1110102.52010 FICA	16,300	19,200	19,200	21,200
1110102.52020 Medicare	3,800	4,500	4,500	5,000
1110102.52030 IMRF	5,800	8,500	8,500	11,200
1110102.52060 Insurance - Health/Dental	62,300	82,000	82,000	62,300
1110102.52090 Insurance - Life	300			
1110102.61060 Professional Services - Med	18,600	15,000	15,000	17,600
1110102.61090 Professional Services - Other	1,100	30,900	30,900	31,700
1110102.62010 Professional Development	6,700	4,700	4,700	5,000
1110102.62020 Membership Dues & Licenses	2,600	2,900	2,900	2,500
1110102.62030 Postage	200	300	300	300
1110102.62050 Photo & Printing	5,200	1,300	1,300	1,000
1110102.62080 Travel Allowance	1,700	4,500	4,500	4,500
1110102.62110 Employee Appreciation	17,900	29,000	29,000	32,000
1110102.62120 Education & Training	66,300	72,800	72,800	79,900

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110102.62130 Recruitment Costs	21,100	12,900	12,900	16,600
1110102.63050 Utilities - Mobile Phones	700	1,100	1,100	1,100
1110102.64605 IT Charges	28,500	22,000	22,000	36,300
1110102.65010 Supplies - Books & Periodicals		1,000	1,000	500
1110102.65020 Supplies - Office	1,200	1,300	1,300	1,500
1110102.65120 Supplies - Department	100	1,500	1,500	100
1110102.65130 Business Expenses		200	200	200
1110102.66040 Furnishings & Small Equipment	300	300	300	300
1110102.66060 Computer Software & Hardware	49,900	56,600	56,600	60,000
Total Human Resources	**579,400**	**682,000**	**682,000**	**731,800**

1110103 Communications

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110103.51010 Full Time Labor	156,600	248,700	248,700	262,400
1110103.51020 Part Time Labor	21,600			
1110103.51030 Over Time Labor	100			
1110103.52010 FICA	10,700	15,400	15,400	16,300
1110103.52020 Medicare	2,500	3,600	3,600	3,800
1110103.52030 IMRF	3,800	6,800	6,800	8,600
1110103.52060 Insurance - Health/Dental	31,100	51,300	51,300	62,300
1110103.52090 Insurance - Life	200			
1110103.61090 Professional Services - Other	18,900	48,500	48,500	97,500
1110103.62010 Professional Development		300	300	300
1110103.62020 Membership Dues & Licenses		800	800	1,100
1110103.62030 Postage	15,100	16,000	16,000	16,000
1110103.62050 Photo & Printing	34,500	38,500	38,500	38,500
1110103.62100 Activities Programming Costs	83,100	101,200	101,200	102,800
1110103.62160 Maintenance of Equipment	81,100	12,000	12,000	15,000
1110103.63050 Utilities - Mobile Phones	1,200	1,200	1,200	1,200
1110103.64605 IT Charges	38,000	7,300	7,300	18,100
1110103.65020 Supplies - Office	100	400	400	400
1110103.65120 Supplies - Department		200	200	200
1110103.66060 Computer Software & Hardware	400	18,300	18,300	18,500
1110103.71060 IT Software & Equipment				63,000
Total Communications	**499,200**	**570,500**	**570,500**	**725,700**

1110104 Senior

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110104.51010 Full Time Labor	244,700	284,500	284,500	344,400
1110104.51020 Part Time Labor	61,200	97,900	97,900	88,000
1110104.52010 FICA	18,700	23,700	23,700	26,800
1110104.52020 Medicare	4,400	5,500	5,500	6,300
1110104.52030 IMRF	5,200	9,600	9,600	13,600
1110104.52060 Insurance - Health/Dental	62,500	69,200	69,200	83,000
1110104.52090 Insurance - Life	300			
1110104.61090 Professional Services - Other		300	300	900
1110104.62010 Professional Development		1,500	1,500	2,500
1110104.62020 Membership Dues & Licenses	300	1,100	1,100	1,400
1110104.62030 Postage	2,300	1,800	1,800	2,300
1110104.62050 Photo & Printing	5,900	8,500	8,500	14,600
1110104.62090 Laundry & Uniforms	1,400	1,700	1,700	3,200
1110104.62100 Activities Programming Costs	131,500	155,000	155,000	175,000
1110104.62160 Maintenance of Equipment	6,100	8,200	8,200	9,600
1110104.63040 Utilities - Telephone	800	1,500	1,500	1,500
1110104.64604 Equipment Charges	12,000	14,500	14,500	18,300
1110104.64605 IT Charges	20,200	20,500	20,500	16,400
1110104.65020 Supplies - Office	500	500	500	500
1110104.65120 Supplies - Department	500	300	300	300
1110104.65130 Business Expenses	100	500	500	500

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110104.66040 Furnishings & Small Equipment	1,800	5,000	5,000	5,000
1110104.66060 Computer Software & Hardware		400	400	1,200
Total Senior	**580,200**	**711,800**	**711,800**	**815,300**

1110105 City Clerk

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110105.51010 Full Time Labor	156,200	174,200	174,200	185,500
1110105.51030 Over Time Labor	700		1,300	1,300
1110105.52010 FICA	9,600	10,900	10,900	11,600
1110105.52020 Medicare	2,200	2,500	2,500	2,700
1110105.52030 IMRF	3,400	4,800	4,800	6,100
1110105.52060 Insurance - Health/Dental	41,200	41,000	41,000	41,500
1110105.52090 Insurance - Life	200			
1110105.61090 Professional Services - Other	19,300	21,800	21,800	39,900
1110105.62010 Professional Development	3,000	4,600	4,600	5,600
1110105.62020 Membership Dues & Licenses	400	500	500	500
1110105.62030 Postage	400	600	600	600
1110105.62040 Advertising		100	100	100
1110105.63050 Utilities - Mobile Phones	300	500	500	1,000
1110105.64605 IT Charges	19,000	7,300	7,300	36,300
1110105.65020 Supplies - Office	200	600	600	600
Total City Clerk	**256,100**	**270,600**	**270,600**	**333,200**

1110106 Legal

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110106.61010 Professional Services - Legal	966,300	915,200	915,200	876,000
Total Legal	**966,300**	**915,200**	**915,200**	**876,000**

1110107 Business Development

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110107.51010 Full Time Labor	111,800	151,400	151,400	176,400
1110107.51020 Part Time Labor	38,500	43,000	43,000	45,300
1110107.51030 Over Time Labor			1,300	1,300
1110107.52010 FICA	9,300	12,100	12,100	13,800
1110107.52020 Medicare	2,200	2,800	2,800	3,200
1110107.52030 IMRF	3,200	5,400	5,400	7,300
1110107.52060 Insurance - Health/Dental	31,000	51,300	51,300	41,500
1110107.52090 Insurance - Life	100			
1110107.61090 Professional Services - Other		200	200	200
1110107.62010 Professional Development	100	400	400	700
1110107.62020 Membership Dues & Licenses	13,700	15,100	15,100	15,100
1110107.62030 Postage	1,700	2,200	2,200	2,200
1110107.62040 Advertising	6,800	63,700	63,700	78,700
1110107.62050 Photo & Printing		200	200	200
1110107.62100 Activities Programming Costs	548,400	3,838,300	3,838,300	980,500
1110107.62220 Revenue Sharing	560,900	490,000	490,000	490,000
1110107.63050 Utilities - Mobile Phones	400	500	500	500
1110107.64605 IT Charges	19,000	22,000	22,000	27,200
1110107.65010 Supplies - Books & Periodicals	200	500	500	500
1110107.65020 Supplies - Office	400	200	200	200
1110107.65130 Business Expenses	100	500	500	2,500
1110107.66060 Computer Software & Hardware		48,400	48,400	48,400
Total Business Development	**1,347,800**	**4,749,400**	**4,749,400**	**1,935,700**

1110108 Special Service Area - SSA

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110108.62100 Activities Programming Costs	205,800	200,000	200,000	200,000
Total Special Service Area - SSA	**205,800**	**200,000**	**200,000**	**200,000**

CITY MANAGER'S OFFICE
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110199 Resiliency				
1110199.51010 Full Time Labor	146,700	105,800	105,800	154,400
1110199.52010 FICA	9,000	6,600	6,600	9,600
1110199.52020 Medicare	2,100	1,500	1,500	2,200
1110199.52030 IMRF	3,100	2,900	2,900	5,100
1110199.52060 Insurance - Health/Dental	41,600	41,000	41,000	41,500
1110199.52090 Insurance - Life	200			
1110199.61010 Professional Services - Legal	31,100			
1110199.61060 Professional Services - Med		2,500	2,500	2,500
1110199.61090 Professional Services - Other	43,000	25,000	25,000	25,000
1110199.62010 Professional Development	400	1,500	1,500	1,100
1110199.62020 Membership Dues & Licenses	100	1,300	1,300	300
1110199.62030 Postage		5,000	5,000	5,000
1110199.62050 Photo & Printing		5,000	5,000	5,000
1110199.62060 Receptions & Ceremonials	3,600			
1110199.62080 Travel Allowance	1,000	2,000	2,000	2,000
1110199.62100 Activities Programming Costs	164,700	204,500	204,500	282,500
1110199.62110 Employee Appreciation	100			500
1110199.62120 Education & Training		1,000	1,000	1,000
1110199.63050 Utilities - Mobile Phones	1,900	2,000	2,000	1,500
1110199.64010 Building Maintenance				
1110199.64605 IT Charges		22,000	22,000	
1110199.65010 Supplies - Books & Periodicals		800	800	1,000
1110199.65020 Supplies - Office	800	1,000	1,000	1,000
1110199.65120 Supplies - Department	3,600			
1110199.65130 Business Expenses	1,900			
1110199.66040 Furnishings & Small Equipment	3,700	1,000	1,000	100
1110199.66060 Computer Software & Hardware	7,300	9,800	9,800	10,200
1110199.71020 Bldg & Bldg Improvements	86,700	470,000	470,000	
1110199.71030 Improvements Other Than Bldg	7,500			
1110199.71040 Machinery & Equipment	193,900	301,000	301,000	
1110199.71060 IT Software & Equipment		1,332,500	1,332,500	
Total Resiliency	**754,000**	**2,545,600**	**2,545,600**	**551,400**
1110905 Board of Police & Fire Commissioners				
1110905.61060 Professional Services - Med	22,900	19,200	19,200	23,800
1110905.61090 Professional Services - Other	8,200	8,600	8,600	9,000
1110905.62010 Professional Development				
1110905.62020 Membership Dues & Licenses		400	400	400
1110905.62080 Travel Allowance				
1110905.62130 Recruitment Costs	37,500	15,800	15,800	48,100
1110905.65130 Business Expenses	300	500	500	600
Total Board of Police & Fire Commissioners	**69,000**	**44,500**	**44,500**	**81,900**
General Fund Total for City Manager's Office	**6,714,500**	**12,240,700**	**12,240,700**	**7,862,100**
129 Sustainability Fund				
12901.51010 Full Time Labor		46,900	46,900	85,300
12901.51020 Part Time Labor	35,000	43,700	43,700	44,700
12901.52010 FICA	2,100	5,600	5,600	8,100
12901.52020 Medicare	500	1,300	1,300	1,900
12901.52030 IMRF	500	1,900	1,900	3,600
12901.52060 Insurance - Health/Dental		20,500	20,500	20,800
12901.61090 Professional Services - Other	16,300	22,200	22,200	19,200
12901.62020 Membership Dues & Licenses	15,500	15,500	15,500	15,500
12901.62100 Activities Programming Costs	6,700	7,900	7,900	10,300

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
12901.65130 Business Expenses		5,800	5,800	1,500
12901.92609 Transfer To Capital Projects	139,000			
12901.92612 Transfer To Sewer Fund	870,000			
12901.92617 Transfer To Equipment Fund	20,000	55,000	55,000	30,000
Total Sustainability Fund	**1,105,800**	**226,400**	**226,400**	**240,700**
144 TIF - Briergate Fund				
144.92609 Transfer To Capital Projects	178,600	254,000	254,000	
144.92611 Transfer to Water Fund	355,200	255,000	255,000	
144.92612 Transfer to Sewer Fund	682,900	659,000	659,000	
Total TIF - Briergate Fund	**1,216,800**	**1,168,000**	**1,168,000**	**-**
Other Government Funds Total for City Manager's Office	**2,581,900**	**10,889,900**	**10,889,900**	**309,500**
141 Streets & Other Capital Project Fund				
1410700.71020 Bldg & Bldg Improvements	259,400	9,392,400	9,392,400	
1410700.92613 Transfer To Debt Service		103,100	103,100	68,800
Total Streets & Other Capital Project Fund	**259,400**	**9,495,500**	**9,495,500**	**68,800**
221 Insurance Fund				
2210800.61060 Professional Services - Med	6,380,500	6,958,900	6,958,900	7,376,400
2210800.61090 Professional Services - Other	3,100	21,500	21,500	26,500
2210800.62020 Membership Dues & Licenses	200			200
2210801.61090 Professional Services - Other	25,100	34,000	34,000	34,700
2210801.62100 Activities Programming Costs	200	400	400	600
2210801.62120 Education & Training	1,700	3,400	3,400	3,800
2210801.62150 Repairs	300	2,100	2,100	2,100
2210801.65020 Supplies - Office		100	100	100
2210801.65120 Supplies - Department	300	300	300	300
2210801.66040 Furnishings & Small Equipment	3,400	5,300	5,300	5,300
2210801.66060 Computer Software & Hardware	17,500	18,900	18,900	19,400
Total Insurance Fund	**6,432,400**	**7,044,800**	**7,044,800**	**7,469,400**
City Manager's Office Total All Funds	**15,728,800**	**30,175,400**	**30,175,400**	**15,641,000**

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.

FINANCE DEPARTMENT

FINANCE DEPARTMENT OVERVIEW

The Finance Department, including the functional areas of finance and information technology, supports the City's core priorities by providing exceptional customer service, financial transparency, and technology innovation, to residents and staff, with integrity, courtesy, and compassion. The Finance Administration Division is responsible for preparation of the City's Annual Budget and Annual Comprehensive Financial Report; frontline service to residents and businesses; the collection, disbursement and investment of City funds; financial administration, treasury and debt management, accounting, reporting, and controls. The Division provides financial reports, analysis, financial control, and financial counsel to assist the City Council, the City Manager's Office, the City departments, the City's Pension Boards, and the City's Risk Insurance Pool Board in decision-making. The Information Technology Division provides technology support to City departments, including technology infrastructure, user hardware and software administration, system security, user support, and telephone support.

Fiscal Responsibility and Exceptional Customer Service

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

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

The Division presents financial statements fairly, in all material respects, on a monthly basis to the City Council and the public, and 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, debt, and risk insurance management ensures City services are provided with rational financial impact to residents, investment instruments are achieved which optimize safety, liquidity and yield, obligations are of the highest quality, subject to the lowest level of credit risk, and risk insurance is provided with effective coverage and efficient cost.

FINANCE BY THE NUMBERS

Recognized by GFOA's Distinguished Budget Presentation Award for 30 years & Certificate of Achievement for Excellence in Financial Reporting for 40 years.

Received an unmodified 2023 audit opinion, the highest opinion given to municipal government.

Maintained Aaa bond credit rating.

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 16 City facilities, which in turn helps City staff work effectively and efficiently.

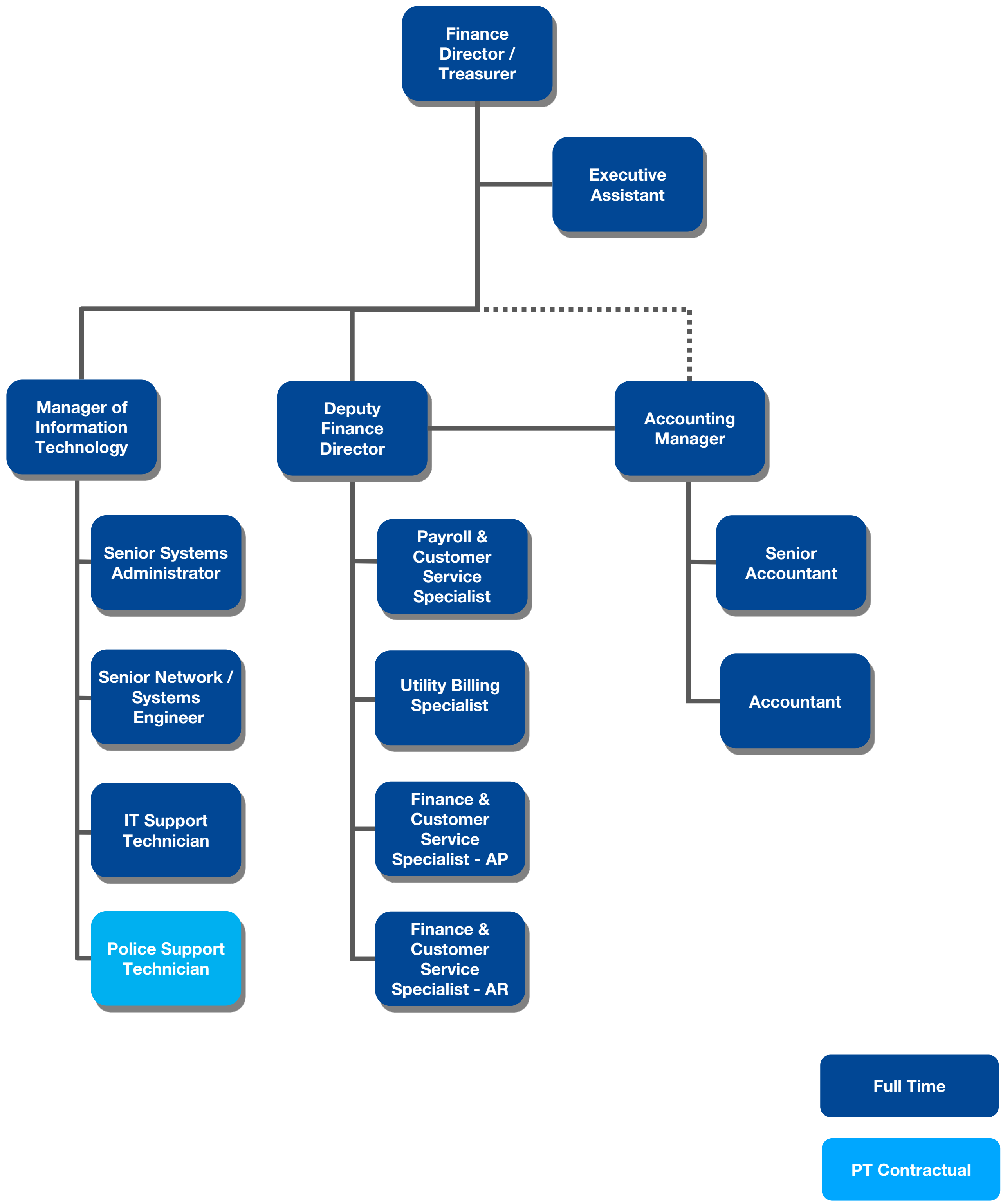
The Division resolves helpdesk tickets and support issues in a knowledgeable, effective, and prompt manner, generally resolving issues in less than one business day. IT leads the City's equipment maintenance and replacement plan for computers, servers, enterprise storage systems, fiber optic infrastructure,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

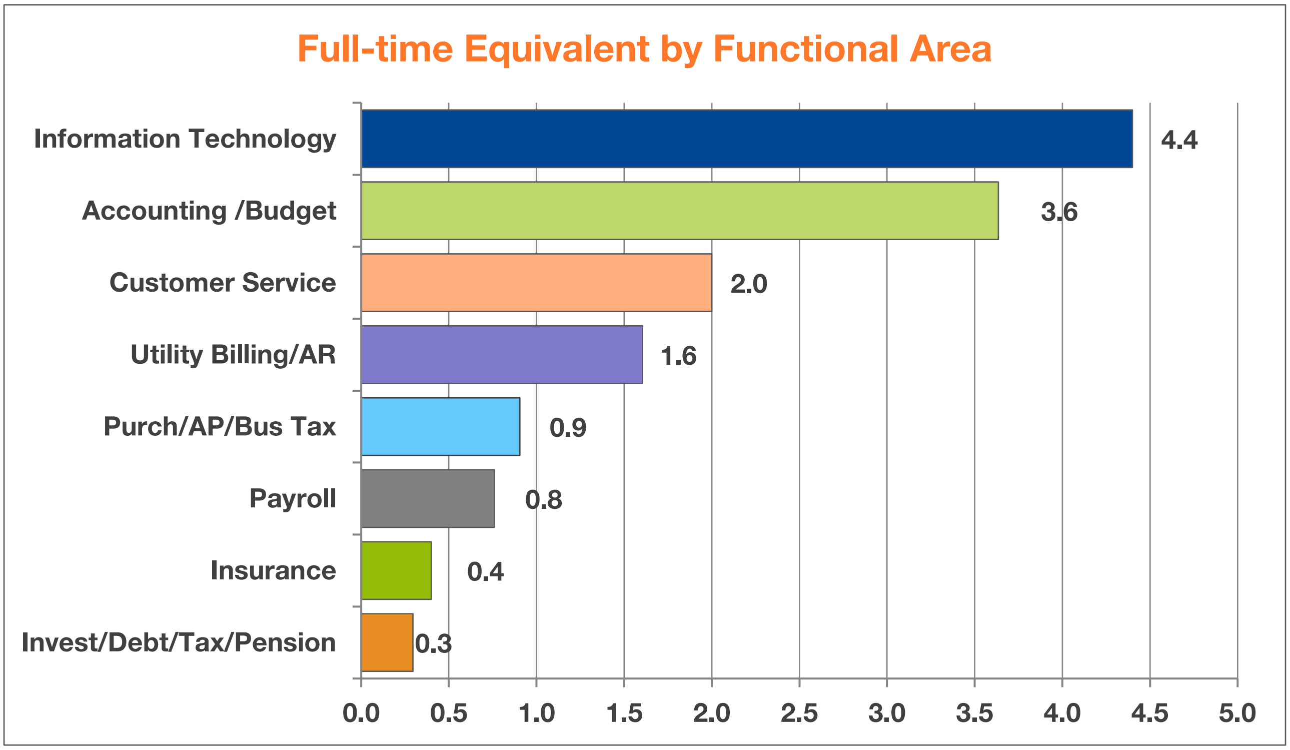
INFORMATION TECHNOLOGY BY THE NUMBERS

System reliability with greater than 99% uptime.
1,300 IT user support requests resolved within the year.

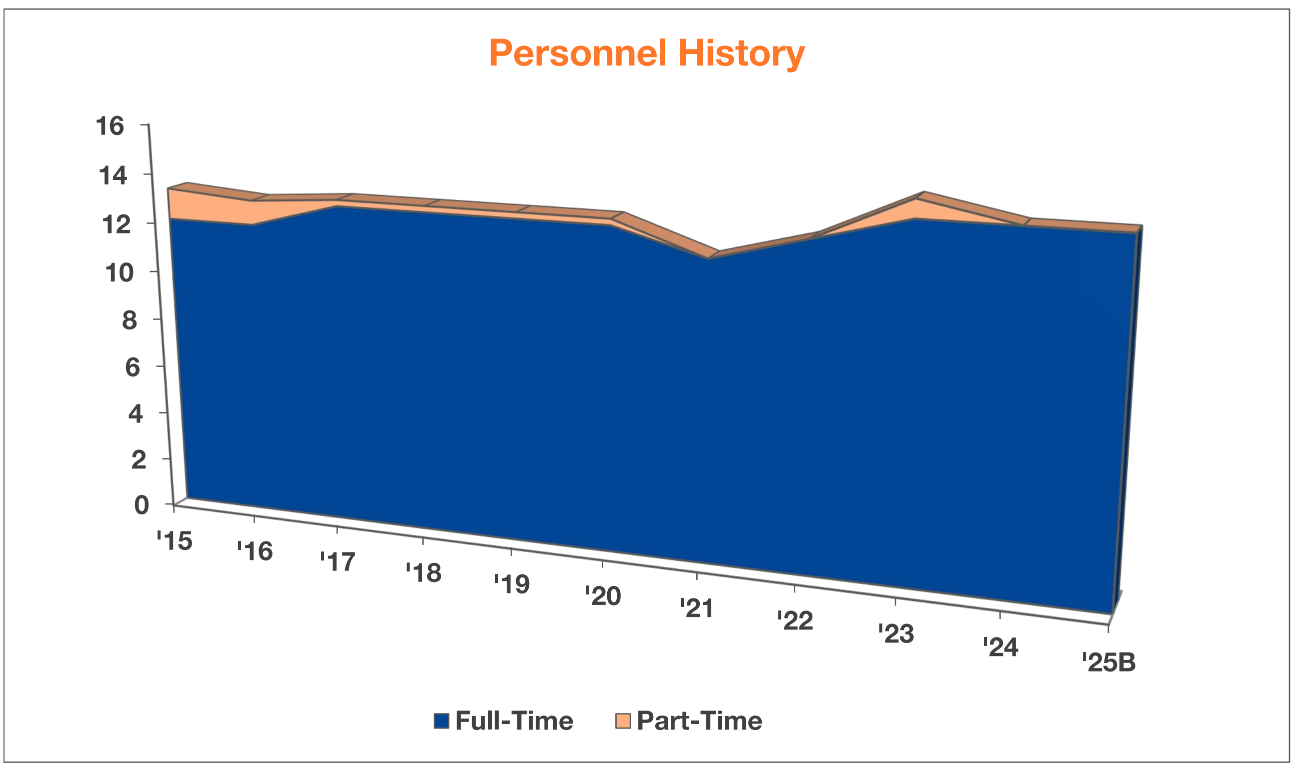
FINANCE DEPARTMENT
ORGANIZATIONAL CHART

Fiscal Stability
Public Safety
Economic Development
Infrastructure Investment
Environmental Sustainability



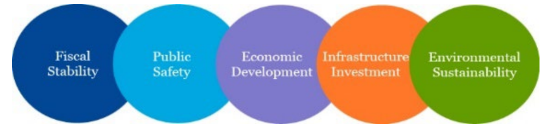


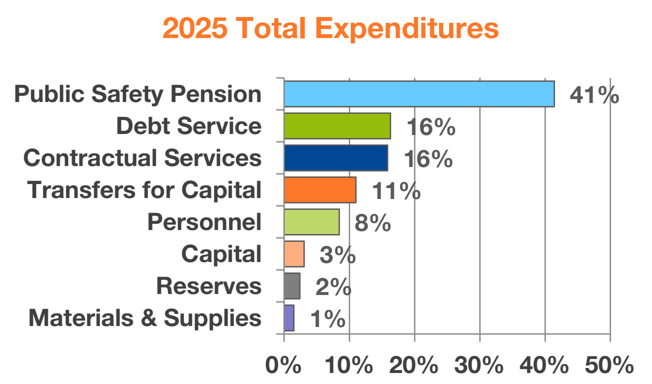
Full-time Equivalent by Functional Area
Information Technology
Accounting /Budget
Customer Service
Utility Billing/AR
Purch/AP/Bus Tax
Payroll
Insurance
Invest/Debt/Tax/Pension
4.4
3.6
2.0
1.6
0.9
0.8
0.4
0.3
0.0 0.5 1.0 1.5 2.0 2.5 3.0 3.5 4.0 4.5 5.0

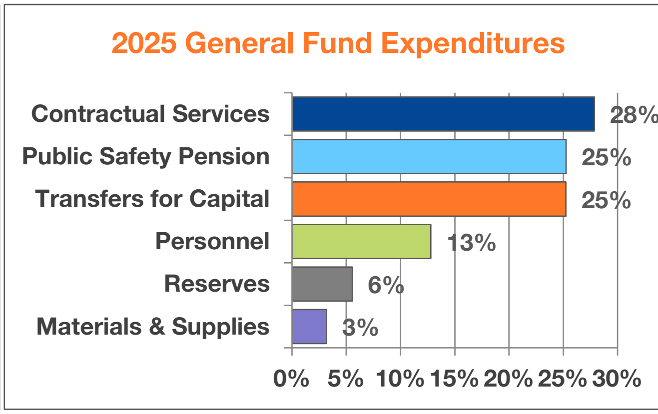


Personnel History
16
14
12
10
8
6
4
2
0
'15 '16 '17 '18 '19 '20 '21 '22 '23 '24 '25B
Full-Time
Part-Time

FINANCE DEPARTMENT
DEPARTMENT BUDGET SUMMARY







Expenditures by Program	Pg. No.	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
Finance Division[1,2]	119	1,555,100	1,751,000	1,751,000	1,832,800	81,800	4.7%
Non-dept. Transfers & Reserves[3,4]	119	3,916,700	13,641,500	13,641,500	5,606,500	(8,035,000)	-58.9%
City Insurance[4]	120	1,612,500	2,288,900	2,288,900	2,542,000	253,100	11.1%
Total General Fund		**7,084,300**	**17,681,300**	**17,681,300**	**9,981,200**	**(7,700,100)**	**-43.5%**
Public Safety Pension Levy[5]	248	6,283,500	6,931,400	6,931,400	6,979,300	47,900	0.7%
Special Revenue Funds		**6,283,500**	**6,931,400**	**6,931,400**	**6,979,300**	**47,900**	**0.7%**
Debt Service[6]	258	1,944,200	2,383,100	2,383,100	3,727,200	1,344,100	56.4%
Total Debt Service Fund		**1,944,200**	**2,383,100**	**2,383,100**	**3,727,200**	**1,344,100**	**56.4%**
Information Technology Division[1,7]	299	1,504,500	2,505,300	2,505,300	2,252,900	(252,400)	-10.1%
Total Internal Service Funds		**1,504,500**	**2,505,300**	**2,505,300**	**2,252,900**	**(252,400)**	**-10.1%**
Total All Funds		**16,816,600**	**29,501,200**	**29,501,200**	**22,940,700**	**(6,560,500)**	**-22.2%**

Notable Budget Comments:

1. Personnel changes include consistency with the City's compensation plan and anticipated higher insurance costs.
2. Finance Division - higher contractual audit fees and higher credit card fees, consistent with more online payments, net of reallocation of IT Charges between City divisions due to updated usage data.
3. Non-dept. Transfers & Reserves - $10 million and $2.5 million in 2024 and 2025, respectively, of transfers from the General Fund to the Capital Fund in order to allocate a portion of sales tax and contributions revenue to pay for capital; $2.6 million and $2.5 million in 2024 and 2025, respectively, of City contribution to the public safety pension funds from state income tax and personal property replacement tax; $0.5 million in 2024 of transfers from the General Fund to the Sewer and Multimodal Funds in order to allocate a portion of ARPA grant revenue to pay for expenditures estimated in those funds; and $0.5 million of City contribution to OPEB in both 2024 and 2025.
4. City Insurance - anticipated liability insurance cost increase consistent with market changes.
5. 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 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 2024 budget includes $9.5 million in City contributions (transfers) to the public safety pension funds, of which $79 million is from property tax levy, accounted for in the Public Safety Pension Levy Fund, and $2.5 million is from state income tax revenue (LGDF) and personal property replacement tax, accounted for in the General Fund. The $9.5 million funds the City's statutory actuarially determined contribution of $7 million and additional contribution of $2.5 million, with a goal of minimizing the long-term City contribution cost.
6. Debt Service variance is consistent with the City's debt service schedule for previously issued debt and for new debt planned for 2025, which is detailed in the Budget Preparation Notes and the Debt Service section.
7. IT Division - lower capital expenditures consistent with the City's 10-year capital improvement plan.

See Glossary of Terms and Funds in the Appendix.

OPERATIONAL PLAN

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

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

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

INFORMATION TECHNOLOGY INVESTMENT PLAN

The City's IT Strategic Plan serves as a foundation for a majority of the City's core information technology initiatives and investments. Recent projects from the IT Strategic Plan that are completed or in process include physical security camera and access control systems, cashiering systems updates, virtual system environment updates, police in-car electronic ticketing and reporting, enterprise resource planning (ERP) system replacement and improvement, infrastructure development for new facilities construction, and continued support of City departments' use of the electronic content management system.

The City relies on an integrated ERP system across all departments and functions. This system includes comprehensive, robust, and secure financial and management software for the collection, storage, management, interpretation, and reporting of data from City activities to provide service to residents. The City is in process of a complex multi-year implementation to replace its legacy system, with completed modules including community development, administrative hearing, police enforcement mobility, and finance. Modules still in process or to be completed include human capital management, utility billing, and asset management, with completion estimated for 2025 or early 2026.

The Department continues to lead the City's IT equipment maintenance and replacement program for computers, servers, enterprise storage systems, fiber optic infrastructure, software systems, security systems, and communications systems. The expected life cycles are five years for laptops and workstations, and seven years for servers and enterprise storage systems. The City is evaluating a move to a web-collaborative office suite of software, with expected implementation in the next three years. The life cycles for software systems and communications systems are variable, and the City continually monitors these to ensure compliance with resident and staff needs, technology longevity, and cost efficiency.

The City is planning an update to its IT Strategic Plan in 2025, although timing is dependent upon the ability for the update to accurately reflect the current state and future direction of the City's IT infrastructure. A global technology company acquired the City's virtualization and cloud computing vendor, leading to substantial changes in licensing and support structures, including a shift from perpetual licensing to a subscription-based model; confusion and delays in renewal processes; and changes in the partner ecosystem, with many legacy vendor partners terminated. The renewal process delays have a cascading effect, delaying the City's server replacement and implementation plans, as well as its planned move to a web-collaborative office suite of software. Given these significant infrastructure changes and delays, it is essential to significantly complete the move to the web-collaborative office suite of software before finalizing the IT Strategic Plan update. This approach ensures that the IT Strategic Plan accurately reflects the current state and future direction of the City's IT infrastructure.

PERSONNEL PLAN

The Finance Department, including Finance Administration and Information Technology, provides high quality customer service, while maximizing productivity at staffing levels and planning appropriately for succession. The 2025 budget includes 14 operational full-time employees (FTE). Staff obtains training consistent with City standards to ensure continuous improvement in customer service, leadership, financial expertise, and technology skills. The Department does not expect significant future staffing changes, given current City priorities.

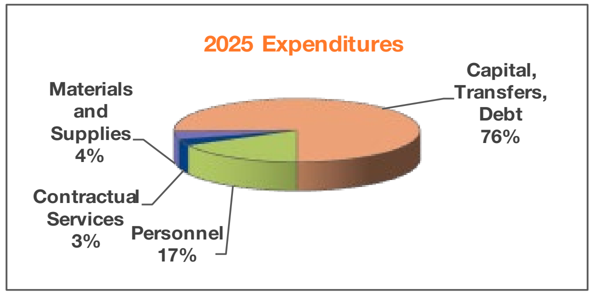
FINANCE DEPARTMENT
FINANCE DIVISION

Account Code: 1110210
Budgeted Full-time Equivalent Positions: 9.7

PURPOSE

The Department includes Finance and Information Technology (IT) functional areas, providing support to City Council and all City departments. IT expenditures and narrative are included in the Equipment Fund section.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	1,136,000	1,210,400	1,210,400	1,276,600
Contractual Services	197,800	225,000	225,000	239,100
Materials and Supplies	221,200	315,600	315,600	317,100
Capital, Transfers, Debt	3,916,700	13,641,500	13,641,500	5,606,500
TOTAL	5,471,800	15,392,400	15,392,400	7,439,200



2024 OBJECTIVES ACCOMPLISHED

- Supported the City's resiliency efforts, including grant leadership in pursuing funding from the Antiterrorism and Emergency Assistance Program. Grant approval continues to be uncertain. [P,F]
- Earned a Distinguished Budget Presentation Award (Budget Award) for the City's 2024 Budget document from the Government Finance Officers Association (GFOA) for the 30th consecutive year. [F]
- Earned a Certificate of Achievement for Excellence in Financial Reporting (Reporting Certificate) for the City's 2023 Annual Comprehensive Financial Report from the GFOA, for the 40th consecutive year. [F]
- Preserved the City's Aaa credit rating, which is the highest possible rating that may be assigned to an issuer's bonds by major credit rating agencies and results in the lowest financing costs because the issuers are generally easily able to meet their financial commitments and they consequently run lower risks of defaulting. [F]
- Ensured the City adhered to its priority financial policies including fund balances met or exceeded the City's policy-directed minimum fund balance targets; City actual results were realized within appropriated budget, as amended; and annual operating revenue equaled or exceeded annual operating expenditures. [F]
- Led an efficient and effective audit process resulting in an unmodified opinion, the highest opinion given to municipal government, with minimized management letter comments. [F]
- Supported City and Pension Boards' objectives for Public Safety Pension Funds and OPEB. [P]
- Co-led, along with the IT Division, implementation of the City's ERP human capital management module, partnering with stakeholders in the City Manager's Office; and planning for the utility billing module. [F]
- Affirmed the City's budget and fund balance policies with the City Council. [F]
- Implemented Finance succession plan with internal promotions, new job responsibilities, training, and cross-training. [F]

2025 OBJECTIVES

- Continue supporting enhancements and amendments to the City's diversity, equity, and inclusion policies. [A]
- Publish a Budget document, which is best-in-class standard, eligible for GFOA's Budget Award. [F]
- Publish an Annual Financial Report, which is best-in-class standard, eligible for GFOA's Reporting Certificate. [F]
- Preserve the City's Aaa credit rating. [F]
- Ensure the City adheres to its priority financial policies including fund balances meet or exceed the City's policy-directed minimum fund balance targets; City actual results are realized within appropriated budget, as amended; and annual operating revenue equal or exceed annual operating expenditures. [F]
- Lead an efficient and effective audit process resulting in an unmodified opinion, the highest opinion given to municipal government, with minimized management letter comments [F]
- Continue supporting City and Pension Boards' objectives for Public Safety Pension Funds and OPEB, including transition of Police Pension funds to State pension investment funds. [P]
- Continue co-leading, along with the IT Division, the multi-year Citywide ERP software implementation. [F]
- Continue Finance succession plan with new job responsibilities, training, and cross-training. [F]
- Continue supporting the City's shooting incident resiliency plan implementation. [P,F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

FINANCE DEPARTMENT
CITY INSURANCE

Account Code: 1110200
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

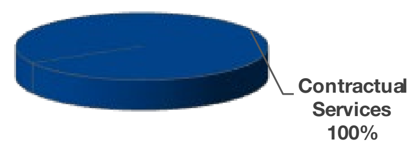
City insurance includes general liability, property, workers' compensation, and other conventional insurance coverage. The City's health and dental insurance programs are managed by the City Manager's Office Human Resources Division and accounted for in a separate internal service fund.

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. The City is a founding member and Treasurer of an insurance pool, Suburban Liability Insurance Pool.

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

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	1,612,500	2,288,900	2,288,900	2,542,000
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,612,500	2,288,900	2,288,900	2,542,000

2025 Expenditures



2024 OBJECTIVES ACCOMPLISHED

- Co-managed, along with other co-founding members, the Suburban Liability Insurance Pool (SLIP), which is the City's insurance pool for general liability, property, and other conventional insurance coverage. Continued as Treasurer and a voting Board member, providing guidance, reporting, investment services, and payment services to the board. The pool's reserves remain significantly intact, although a small number of claims were paid from the SLIP self-insured layer in 2024. The pool's claims vendor reports that SLIP is one of the best managed pools it works with in Illinois and may actually have the best results (lowest claims) in the state. The vendor also reports that although the pool is excellent in its totality, each member is equally responsible for the pool's exceptional results with excellent municipal safety and training protocols and employee driving records. The pool's insurance broker reports that the pool, and each of its members, is in excellent shape relative to cybersecurity protocols. Cybersecurity insurance continues to be one of the most volatile insurance coverages as in recent years, especially for municipal organizations, with higher than average year-to-year premiums increases. Each pool member continues to retain a cybersecurity environment eligible for best possible premium levels. [F]
- Managed administration of liability claims and reports to the SLIP board monthly regarding financial status of the pool, in a timely, proficient and professional manner. [F]
- Participated as a voting Board member of the City's Executive Safety Review Board. [F, P]

2025 OBJECTIVES

- Co-manage, along with other co-founding members, the City's insurance pool for general liability, property, and other conventional insurance coverage. Continue as Treasurer and a voting Board member, providing guidance, reporting, investment services, and payment services to the board. [F]
- Continue to manage administration of liability claims in a timely, proficient and professional manner. [F]
- Continue participation as a Board member and Secretary in the City's Executive Safety Review Board. [F, P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110200 Insurance Plans				
1110200.61090 Professional Services - Other	1,612,500	2,288,900	2,288,900	2,542,000
Total Insurance Plans	**1,612,500**	**2,288,900**	**2,288,900**	**2,542,000**
1110210 Finance Administration				
1110210.51010 Full Time Labor	846,100	904,900	904,900	958,700
1110210.51030 Over Time Labor	8,600	15,700	15,700	16,500
1110210.52010 FICA	50,200	55,000	55,000	57,800
1110210.52020 Medicare	12,200	13,300	13,300	14,100
1110210.52030 IMRF	16,600	22,600	22,600	28,200
1110210.52060 Insurance - Health/Dental	201,500	198,900	198,900	201,300
1110210.52090 Insurance - Life	900			
1110210.61020 Professional Services - Audit	59,700	76,400	76,400	80,500
1110210.61090 Professional Services - Other	12,400	13,800	13,800	13,900
1110210.62010 Professional Development	2,100	7,400	7,400	11,400
1110210.62020 Membership Dues & Licenses	2,800	4,100	4,100	4,200
1110210.62030 Postage	32,600	36,500	36,500	38,200
1110210.62050 Photo & Printing		100	100	100
1110210.62120 Education & Training	3,000	6,000	6,000	6,000
1110210.63050 Utilities - Mobile Phones	5,000	2,100	2,100	2,100
1110210.64605 IT Charges	80,300	78,600	78,600	82,600
1110210.65010 Supplies - Books & Periodicals		500	500	500
1110210.65020 Supplies - Office	12,100	13,000	13,000	13,300
1110210.65120 Supplies - Department	8,000	13,100	13,100	13,100
1110210.65130 Business Expenses	201,100	289,000	289,000	290,200
Total Finance Administration	**1,555,100**	**1,751,000**	**1,751,000**	**1,832,800**
1110210.82010 Real Estate Taxes	7,100	12,600	12,600	12,600
1110210.91010 Reserve & Contingencies		607,600	607,600	554,700
1110210.92602 Transfer To Multimodal	80,200	202,000	202,000	
1110210.92609 Transfer To Capital Projects	195,500	9,950,700	9,950,700	2,518,500
1110210.92611 Transfer To Water Fund	244,900			
1110210.92612 Transfer To Sewer Fund	221,400	300,000	300,000	
1110210.92618 Transfer To PD Pen Fund	1,804,200	1,298,100	1,298,100	1,256,600
1110210.92619 Transfer To FD Pen Fund	1,363,400	1,270,500	1,270,500	1,264,100
Total Non-Departmental	**3,916,700**	**13,641,500**	**13,641,500**	**5,606,400**
General Fund Total for Finance	**7,084,300**	**17,681,300**	**17,681,300**	**9,981,200**
128 Public Safety Pension Levy				
12803.92618 Transfer To PD Pen Fund	3,284,400	3,815,900	3,815,900	3,857,400
12804.92619 Transfer To FD Pen Fund	2,999,100	3,115,500	3,115,500	3,121,900
Total Public Safety Pension Levy	**6,283,500**	**6,931,400**	**6,931,400**	**6,979,300**
131 Debt Service Fund				
13102.81010 Bond Principal	1,365,000	1,395,000	1,395,000	2,370,000
13102.81020 Bond Interest	577,300	881,700	881,700	1,230,000
13102.81030 Bond Administration Fee	1,900	3,300	3,300	4,000
13102.81060 Bond Issuance Costs		103,100	103,100	123,200
Total Debt Service Fund	**1,944,200**	**2,383,100**	**2,383,100**	**3,727,200**

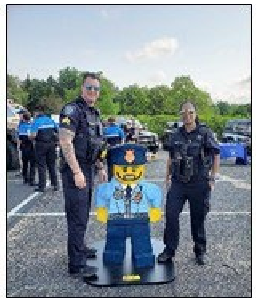
FINANCE DEPARTMENT
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2220820 Equip Maint & Replacement - IT				
2220820.51010 Full Time Labor	451,100	491,000	491,000	519,200
2220820.52010 FICA	26,500	29,500	29,500	31,000
2220820.52020 Medicare	6,400	7,100	7,100	7,500
2220820.52030 IMRF	9,200	12,700	12,700	16,000
2220820.52060 Insurance - Health/Dental	89,100	88,200	88,200	89,200
2220820.52090 Insurance - Life	500			
2220820.61090 Professional Services - Other	288,800	257,200	257,200	268,700
2220820.62010 Professional Development		4,000	4,000	4,700
2220820.62020 Membership Dues & Licenses		400	400	400
2220820.62080 Travel Allowance		200	200	200
2220820.62120 Education & Training	2,000	4,000	4,000	4,000
2220820.62160 Maintenance of Equipment	370,300	541,500	541,500	580,400
2220820.63050 Utilities - Mobile Phones		500	500	500
2220820.65100 Supplies - Small Tools	500	3,000	3,000	3,000
2220820.65120 Supplies - Department	500	1,500	1,500	1,500
2220820.66040 Furnishings & Small Equipment		1,500	1,500	1,500
2220820.66060 Computer Software & Hardware	1,100	20,000	20,000	20,000
2220820.71060 IT Software & Equipment	248,500	1,043,000	1,043,000	705,000
2220820.83002 Lease Interest Expense	10,100			
Total Equip Maint & Replacement - IT	**1,504,500**	**2,505,300**	**2,505,300**	**2,252,900**
Finance Department Total All Funds	**16,816,600**	**29,501,200**	**29,501,200**	**22,940,700**

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.

POLICE DEPARTMENT

POLICE DEPARTMENT OVERVIEW



The Highland Park Police Department consists of 60 sworn and 14 civilian employees. It receives assistance from a team of skilled volunteers. The City is dedicated to safeguarding persons and property through community partnership by upholding public trust, fostering mutual respect, and providing services to enhance community quality of life. The City is committed to fair and equitable policing and invests in training, community engagement, and recruitment strategies. The Department's strategic plan encompasses four major goal areas: Enhanced Community Connection and Interaction; Community Law Enforcement Challenges; Staff Support, Training, and Succession; and Technology and Infrastructure. Sworn officers investigate and enforce local and state criminal offenses. Officers utilize education initiatives and diversion programs when possible and conduct enforcement when appropriate. The Chief of Police reports to the City Manager and is responsible for the Police Department's direction and vision. The Department includes the Administrative Division, the Patrol Division, and the Investigations Division. The Traffic/Community Service and Records Units are within the Administrative Division. Each division is led by a Commander who reports to the Deputy Chief of Police, who in turn reports to the Chief of Police. The Department's communications function is contracted through the Village of Glenview for efficiencies in operation and cost.

Administration

This Division is responsible for Department general administration, strategic planning, staffing, training, and budget management. The Division continues enriching community relations by engaging in various public events, including Coffee with a Cop and a Community Education and Police Engagement program. The Division utilizes governmental partners for addressing community concerns through continued partnerships with CTAD, A Safe Place, and the Legal Aid Clinic. The Division continues implementing strategies which develop officers and supervisors, while maintaining high-quality public safety services.

POLICE DEPARTMENT TRAINING

The City invested in over 15,000 hours of training for the police department employees in 2024.

Patrol

This 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, and responds to and investigates complaints and calls for service. The Division initiated or responded to 23,000 calls for service in 2024. The Division's primary function is responding to emergency calls for service, crime prevention, enhancing community connection, and traffic safety. The Police Beat Coordinator program continues to enhance community relationships with personalized response to neighborhood concerns, attendance at birthday and neighborhood events, welcoming new residents with an informational packet, and assisting with dispute mediation. The Division continues focusing on implementing operational techniques that enhance officer readiness and promote public satisfaction.

POLICE DEPARTMENT BY THE NUMBERS

Investigators participated in 14 Major Crimes Task Force Investigations.

Investigations

This Division includes the Investigative, Juvenile, Property, and Social Services Units. The Investigative Unit manages and conducts detailed criminal activity follow-up. Major emphasis includes serious offenses such as homicide, robbery, criminal sexual assault, burglary, and other serious crimes. The

Unit disseminates intelligence information relating to gang trends and crime patterns. The Unit is staffed with a Commander, a Sergeant, and six Investigators. One Investigator works with Lake County Major Crimes Task Force investigating serious crimes and officer-involved shootings. An Investigator is assigned to work with the North Regional Major Crimes Task Force (NORTAF) investigating burglaries affecting multiple jurisdictions. 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 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 Department functions. The property room is staffed with one civilian staff member who manages property and evidence. The social worker assists with many social issues such as mental health crises, posttraumatic stress disorder, emergency orders of protection, professional referrals, and peer support. The part-time Investigative Administrative Support Technician assists Investigative staff performs a variety of functions to support the division.

The Department hosted the Highland Park High School Special Education Police Academy during 2024. The program focuses on community and police relations and public safety education and awareness for students enrolled in the High School Special Education program. The Department looks forward to continuing this program in 2025.

This Division coordinates the Community Emergency Response Team, which includes 56 resident volunteers who assist with various police emergencies, programs and events.

Records

This Division is the answering point for police inquiries 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, administrative hearing citations, and demographics. Additional responsibilities include false alarm notices, issuance of annual resident parking permits, FOIA requests, expungements, and departmental purchasing. The Records Unit continues streamlining and automating records processes.

POLICE DEPARTMENT BY THE NUMBERS

Records personnel processed 1,962 case reports, 816 accident reports, 1,864 traffic citations, 2,514 parking tickets and 378 FOIA requests.

Traffic/Community Service

This Division is responsible for community education and enforcement, promoting traffic safety and reduction of personal injury accidents. The Division is staffed with a Sergeant, a police officer, and three full-time Community Service Officers (CSOs). Staff works closely with the Traffic Management Committee implementing recommendations approved by City Council.

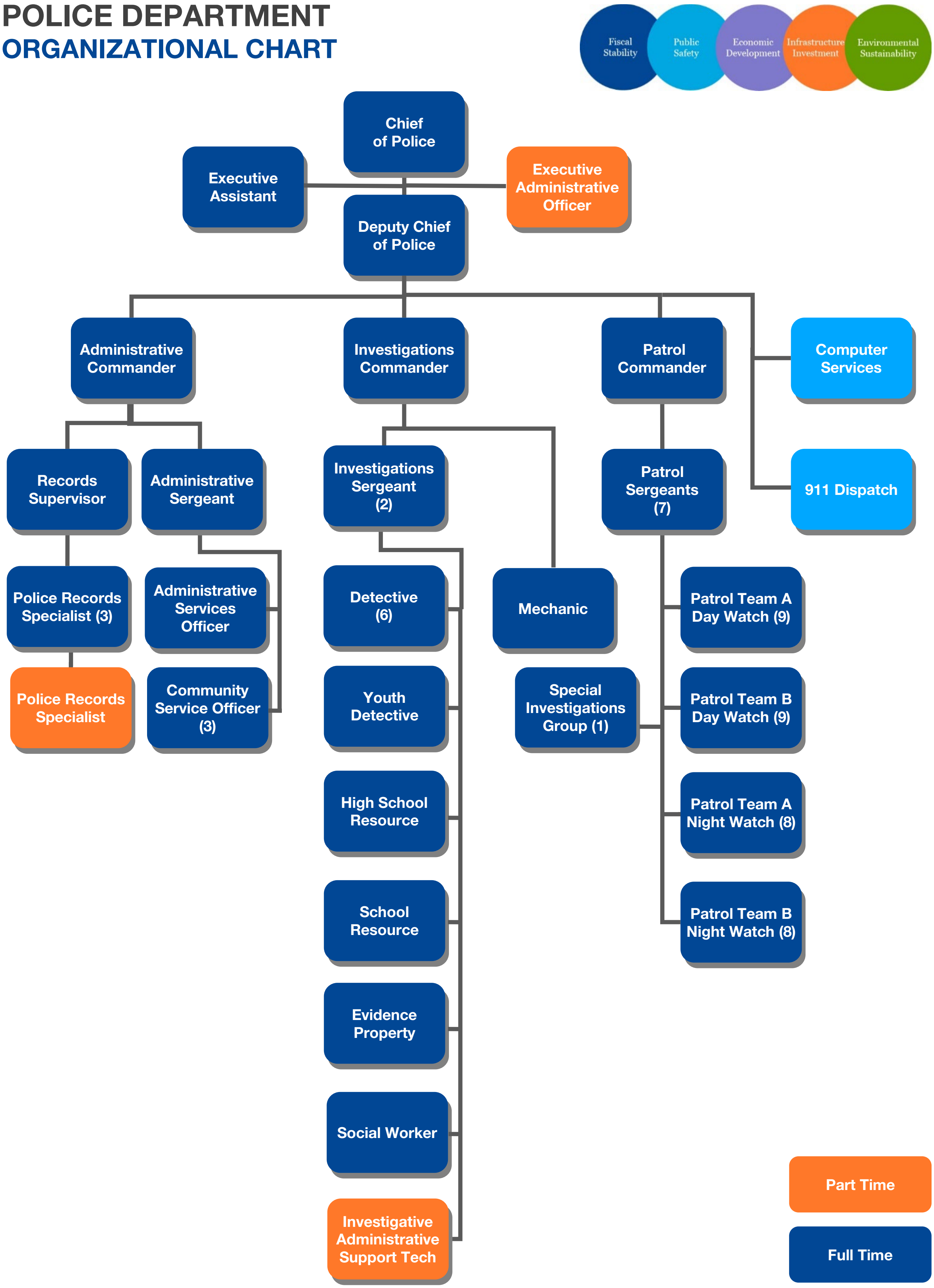
POLICE DEPARTMENT BY THE NUMBERS

The Community Service Officers assisted with 120 automobile lockouts and issued 2,336 citations.

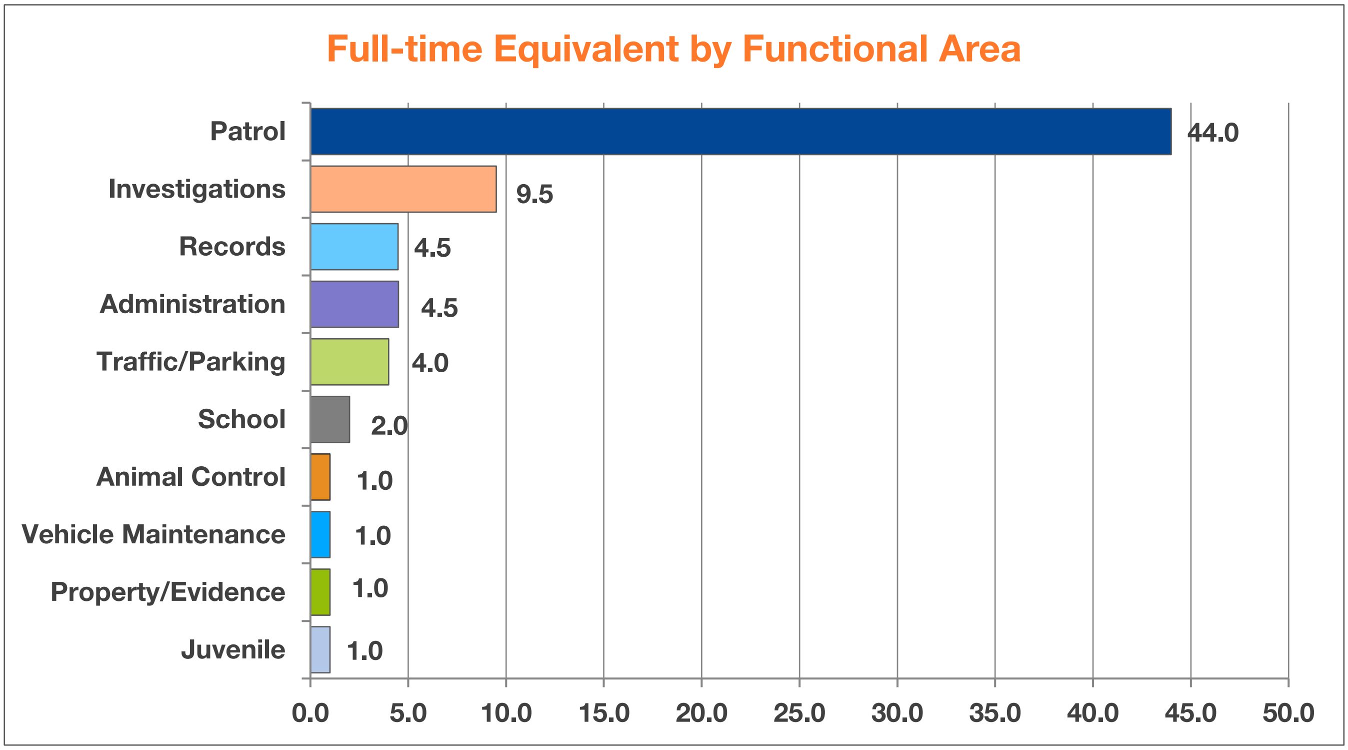
The Traffic Unit deploys a SMART radar trailer to areas that receive traffic complaints, educating the public on traffic laws and collecting data used to focus future enforcement campaigns. Additional responsibilities include annual radar recertification, truck scales maintenance, valet parking permit review and approval, and contested parking violation review. The Traffic Unit coordinates focused traffic safety details throughout the year with funding that is anticipated from the Illinois Department of Transportation STEP Grants. The STEP Grants fund railroad safety activities, DUI patrols, and seat belt enforcement campaigns.

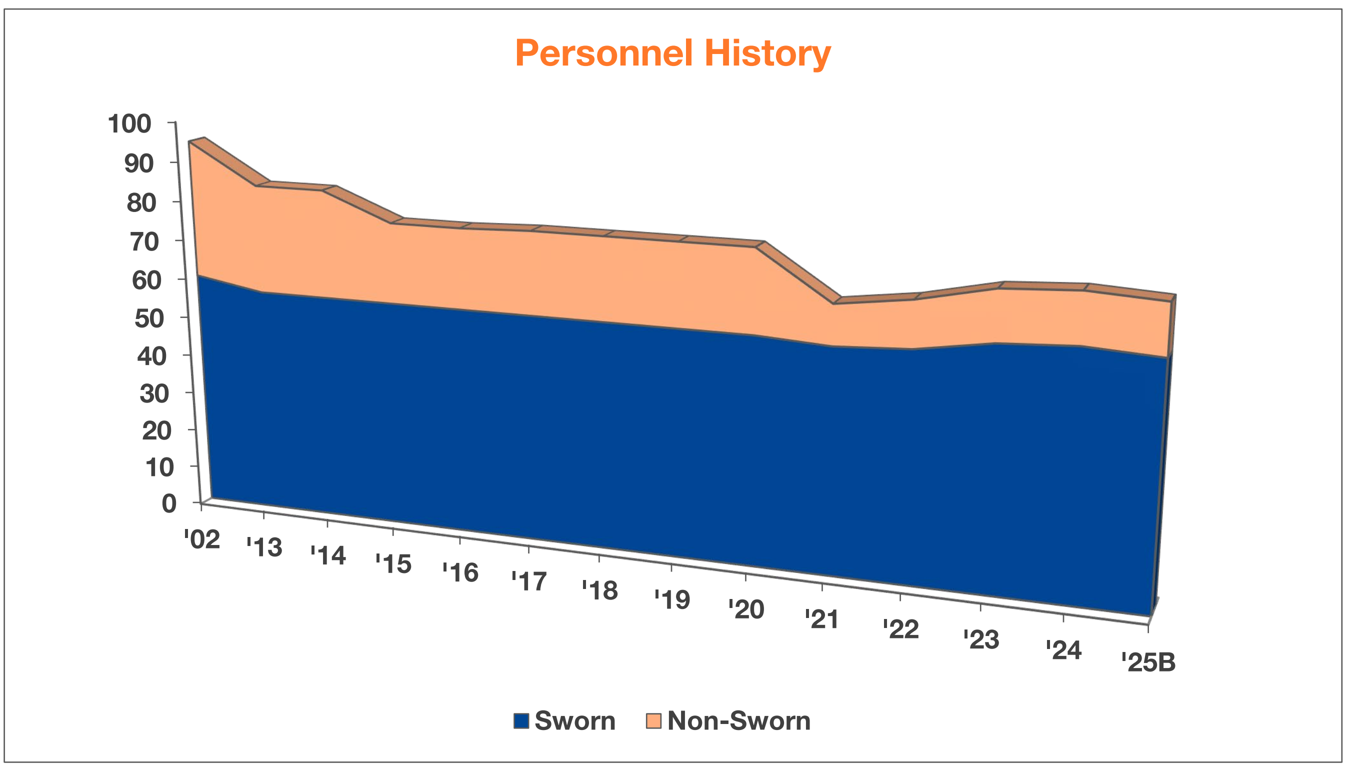
The Community Service Officers are responsible for responding to certain animal complaints, parking enforcement, providing traffic control at accidents and special events, performing code enforcement, vehicle lock-outs, completing evidence technician duties, and administering the City's Vehicle Immobilization Program. The Traffic/Community Service Division proactively engages in traffic safety programs, including Bicycle and Pedestrian Safety initiatives, Speed Awareness Day, Distracted Driving Awareness Week, and Rail Safety Week.

POLICE DEPARTMENT
ORGANIZATIONAL CHART



POLICE DEPARTMENT
PERSONNEL

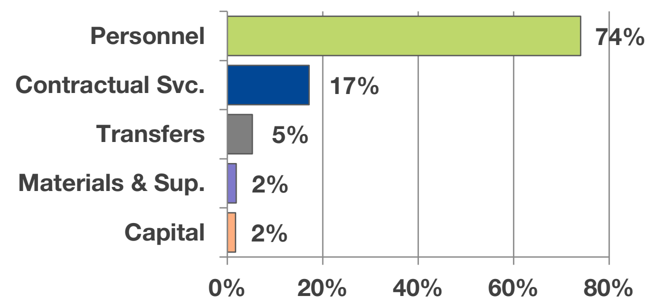




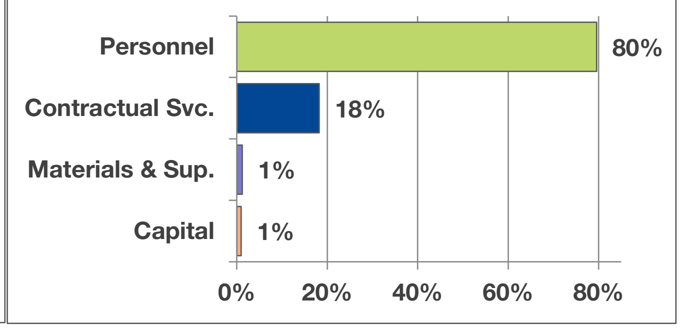
POLICE DEPARTMENT
DEPARTMENT BUDGET SUMMARY

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

2025 Total Expenditures



2025 General Fund Expenditures



Expenditures by Program[1]	Pg. No.	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
Admin and Training[2]	130	1,177,300	1,268,400	1,268,400	1,335,200	66,800	5.3%
Communications/Records[3]	131	1,553,300	1,652,300	1,652,300	1,724,000	71,700	4.3%
Patrol[4]	132	7,448,300	7,697,600	7,697,600	8,015,300	317,700	4.1%
Investigations[5]	133	1,772,000	1,929,200	1,929,200	2,196,200	267,000	13.8%
Extra Jobs	134	378,300	508,900	508,900	531,400	22,500	4.4%
Traffic/Community Service	135	554,200	635,800	635,800	653,800	18,000	2.8%
Parking Enforcement	136	96,200	99,700	99,700	103,200	3,500	3.5%
Total General Fund		**12,979,600**	**13,791,900**	**13,791,900**	**14,559,200**	**767,300**	**5.6%**
Enhanced 911	244	700,600	854,800	854,800	855,000	200	0.0%
Other Governmental Funds		**700,600**	**854,800**	**854,800**	**855,000**	**200**	**0.0%**
Equip. Maint. & Replacement[6]	300	237,000	749,600	749,600	394,600	(355,000)	-47.4%
Total Internal Service Funds		**237,000**	**749,600**	**749,600**	**394,600**	**(355,000)**	**-47.4%**
Total All Funds[1]		**13,917,300**	**15,396,400**	**15,396,400**	**15,808,800**	**412,400**	**2.7%**

Notable Budget Comments:

1. All Divisions, excl. E911 - personnel changes include staffing changes as detailed in the Budget Preparation Notes within the Budget Process and Structure Section, consistency with the City's compensation plan changes, and anticipated higher insurance costs.
2. Admin and Training - lower costs for reallocation of IT Charges between City divisions due to updated usage data.
3. Communications/Records - higher professional services for dispatch contract increase.
4. Patrol - higher costs of integrated video, digital evidence, and CEW system services and higher capital consistent with City's 10-year CIP, net of lower equipment charges consistent with Eqp. Fund costs.
5. Investigations - higher maintenance of equipment costs for an updated interview room and detention area camera system.
6. Equip. Maint. & Replacement - lower capital consistent with the City's 10-year CIP.

See Glossary of Terms and Funds in the Appendix.

PUBLIC INFORMATION, OUTREACH, AND ENGAGEMENT

Increased public awareness, understanding of contemporary issues and community participation are vital to the continued success and effectiveness of public organizations. The City conducted a strategic planning process in partnership with community stakeholders to prepare for future operational needs and to guide the Department's public safety efforts. The City will continue identifying ways for staff to engage with the community with initiatives such as the Police Beat Coordinator program, Coffee with the Cops, National Night Out, and other youth programs.

The City will continue communicating commitment to the Ten Shared Principles of Public Safety. The Principles were developed based on a partnership between law enforcement and the public through the Illinois Association of Chiefs of Police and the Illinois NAACP. The Principles serve to build trust and common ground between police and diverse communities. The City's Police Department was the first in the State to formally adopt the 'Shared Principles of Public Safety' whereby each member of the Department pledged commitment. Staff recognize that these Principles are reflective of their core beliefs and are part of the fabric of the City and Department mission and values.

Ten Shared Principles of Law Enforcement

1. We value the life of every person and consider life to be the highest value.
2. All persons should be treated with dignity and respect. This is another foundational value.
3. We reject discrimination toward any person that is based on race, ethnicity, religion, color, nationality, immigrant status, sexual orientation, gender, disability, or familial status.
4. We endorse the six pillars in the report of the President's Task Force on 21st Century Policing. The first pillar is to build and rebuild trust through procedural justice, transparency, accountability, and honest recognition of past and present obstacles.
5. We endorse the four pillars of procedural justice, which are fairness, voice (i.e., an opportunity for the public and police to believe they are heard), transparency, and impartiality.
6. We endorse the values inherent in community policing, which include community partnerships involving law enforcement, engagement of police officers with residents outside of interaction specific to enforcement of laws, and problem-solving that is collaborative, not one-sided.
7. We believe that developing strong ongoing relationships between law enforcement and communities of color at the leadership level and street level will be the keys to diminishing and eliminating racial tension.
8. We believe that law enforcement and community leaders have a mutual responsibility to encourage all residents to gain a better understanding and knowledge of the law to assist them in their interactions with law enforcement officers.
9. We support diversity in police departments and in the law enforcement profession. Law enforcement and communities have a mutual responsibility and should work together to make a concerted effort to recruit diverse police departments.
10. We believe de-escalation training should be required to ensure the safety of community members and officers. We endorse using de-escalation tactics to reduce the potential for confrontations that endanger law enforcement officers and community members; and the principle that human life should be taken only as a last resort.

INFRASTRUCTURE AND TECHNOLOGICAL ASSETS

Staff provides higher service quality through the application of efficient and effective technology and infrastructure. The Department implemented a Body-Worn-Camera (BWC) program and related technologies for sworn enforcement staff. This includes front-end and back-end software, premium video redaction software to facilitate related FOIA requests, unlimited cloud-based digital evidence storage, upgraded in-car cameras (with license plate recognition expansion abilities), and weapon technology synchronized with BWCs. UAV (Drone) program has expanded to include additional UAV software for search and rescue, traffic crash scene mapping and event security.

WORKFORCE DEVELOPMENT AND MANAGEMENT

The Department recognizes the need for attracting, developing, and retaining high quality, diverse, and professional staff. The Department supports diversity in the law enforcement profession. The recruitment team will continue efforts to attract diverse applicants. The Department will continue working with the Board of Fire and Police Commissioners and Human Resources to maintain active eligibility lists in preparation for line-level and supervisory vacancies. The Department will continue to utilize and expand specialty positions and extra assignments, such as Police Beat Coordinators, as liaisons for enriching community relations and public safety response, while promoting individual and team development. The Department will continue utilizing a teamwork and leadership consultant to establish continuity in succession planning, develop personnel, and promote the achievement of City goals.

ORGANIZATIONAL EXCELLENCE AND CUSTOMER SERVICE

The Department will enhance organizational performance and responsiveness to customer needs and expectations by maintaining effective systems and processes. The Department will continue expanding organizational checks and oversight with inspections, audits, and service reviews to ensure quality service delivery of in a dynamic and changing environment. The City will seek community input through formal and informal surveys throughout the year.

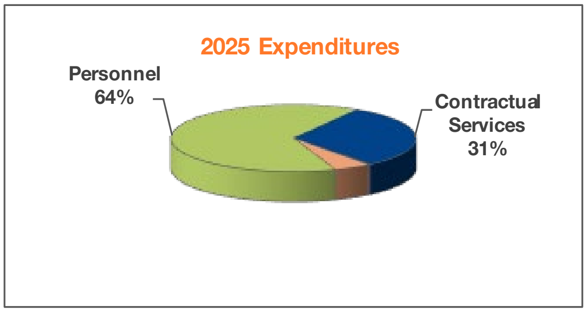
POLICE DEPARTMENT
ADMINISTRATION

Account Code: 1110300
Budgeted Full-time Equivalent Positions: 4.5

PURPOSE

The Police Department's Administrative Division includes the Chief of Police, Deputy Chief of Police, an Administrative Commander, Executive Assistant, and part-time Executive Administrative Officer. This Unit is responsible for the general administration of the Police Department, strategic planning, staffing, training, managing the budget process and expenditures, and crime analysis. The Executive Management staff interacts with all units of City government to further the organizational mission.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	704,900	724,000	724,000	857,700
Contractual Services	469,700	541,500	541,500	408,600
Materials and Supplies	2,700	3,000	3,000	4,000
Capital, Transfers, Debt	-	-	-	65,000
TOTAL	**1,177,300**	**1,268,400**	**1,268,400**	**1,335,200**



2024 OBJECTIVES ACCOMPLISHED

- Led the City's public safety planning and security for Independence Day commemorative events. [P]
- Continued engaging with community organizations such as A Safe Place, the Legal Aid Clinic, and the Latino Advisory Group to address community concerns. [P]
- Implemented year three of the Department's five-year strategic plan to address community concerns. [P]
- A Patrol Sergeant attended the Northwestern University Center for Public Safety School of Police Staff and Command.[P]
- Implemented a mentoring program for new officers. [P]
- Provided problem oriented policing training for Police Beat Coordinators. [P]
- Developed State certified training curriculums to meet or exceed mandated training. [P]
- Most Police Officers received 100 hours or more of in-person and online training. [P]
- Completed the transition from General Orders to the new compiled policy and procedure manual, which is continually reviewed and updated in partnership with a legal consultant. [P]

2025 OBJECTIVES

- Support enhancements and amendments to the City's diversity, equity, and inclusion policies. [P]
- Continue to recruit diverse, highly qualified personnel. [P]
- Achieve Illinois Law Enforcement Accreditation Program (ILEAP) certification. [P]
- Schedule the next eligible Sergeant to attend the Northwestern University Center for Public Safety School of Police Staff and Command. [P]
- Continue community relations events such as the well-attended Coffee with a Cop, Special Olympics Torch Run, Residents' Police Academies, Police Beat Coordinator Meetings, and National Night Out. [P]
- Build upon and continue to operationalize the Department's commitment to the 10 Shared Principles of Public Safety.[P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

POLICE DEPARTMENT
RECORDS/COMMUNICATIONS

Account Code: 1110301
Budgeted Full-time Equivalent Positions: 4.5

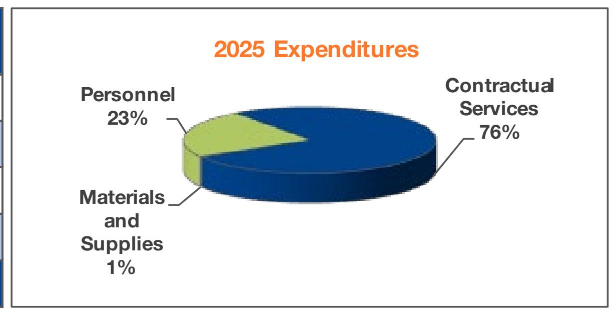
PURPOSE

The Police Department Communications Division is a City public safety answering point. The Records Division records, stores, and retrieves information gathered in the course of providing police services. The Divisions serve the following functions:

Communications Division. The City contracts Communications Center (Center) operations from the Village of Glenview, who uses space in the Highland Park Police Department facility from which to dispatch for the municipalities of Highland Park, Lake Forest, Lake Bluff, and Highwood. The telecommunicators answer emergency and non-emergency public safety calls, including calls for police, fire, and ambulance services. The Center is the City's after-hours answering point. 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. Center personnel also monitor in-custody jail detainees.

Records Division. This Division is the answering point for resident phone and walk-in inquiries 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, and administrative hearing citations and demographics. Responsibilities also include false alarm notices and alarm permitting, issuance of annual residential parking permits, FOIA requests, expungements and records requests, department purchasing, and extra job special event billing, and cash receipting.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	327,800	379,800	379,800	402,200
Contractual Services	1,219,200	1,265,000	1,265,000	1,314,200
Materials and Supplies	6,300	7,500	7,500	7,500
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,553,300	1,652,300	1,652,300	1,724,000



2024 OBJECTIVES ACCOMPLISHED

- Continued transitioning the City's new enterprise reporting management (ERP) system. [I]
- Reported statistics to NIBRS (National Incident Based Reporting System). [P]
- Collected mental health crisis monthly statistics per State reporting requirements. [P]
- Hired a new Records Supervisor upon her predecessor's resignation. [P]
- Re-organized Records personnel responsibilities and began developing skillsets for career development. [P, F]

2025 OBJECTIVES

- Purge obsolete records with Local Records Commission certification. [P]
- Train personnel in modern, best practices. [P]
- Import microfiche records to the City's enterprise content management system. [I]
- Continue contributions to ERP implementation team. [P, I]
- Finalize development of the Records Division training and succession manual. [F, P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

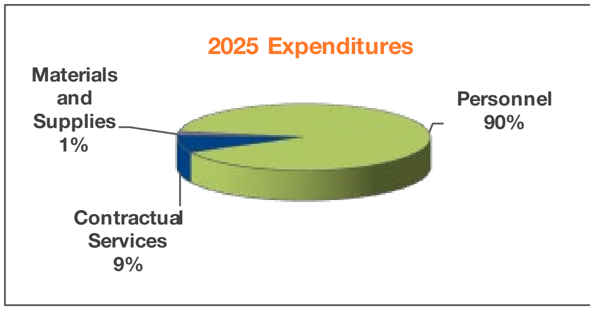
POLICE DEPARTMENT
PATROL DIVISION

Account Code: 1110302
Budgeted Full-time Equivalent Positions: 44.0

PURPOSE

The Patrol Division includes 35 Patrol Officers, seven Sergeants, and two Patrol Commanders. One officer is assigned to the Lake County Special Investigations Group. This uniformed Division provides 24-hour police coverage, 365 days a year, throughout the City. The Division's primary function is responding to emergency and non-emergency calls for service, crime prevention, community relations activities, and traffic safety. These objectives are accomplished through appropriate 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. Community involvement with reporting in-progress suspicious activities is vital to maintaining City safety.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	6,368,900	6,558,400	6,558,400	7,183,600
Contractual Services	689,500	1,026,400	1,026,400	684,000
Materials and Supplies	90,000	100,800	100,800	107,700
Capital, Transfers, Debt	299,900	12,000	12,000	40,000
TOTAL	**7,448,300**	**7,697,600**	**7,697,600**	**8,015,300**



2024 OBJECTIVES ACCOMPLISHED

- Initiated or responded to over 23,000 calls for service. [P]
- Collaborated with Public Works to enhance the City's support staffing of Ravinia Festival events. [P]
- Police Beat Coordinators (PBCs) continued hosting and attending neighborhood meetings and continued the trading card program for the community's youth. [P]
- Trained officers on updated rapid deployment techniques to enhance public safety emergency response. [P]
- Hosted "Grounds for Discussion" meetings with community seniors. [P]
- Implemented the High Visibility Traffic Enforcement campaign. [P]

2025 OBJECTIVES

- Continue engaging in community outreach efforts, through individual and organized events, demonstrating a commitment to strong and collaborative relationships with the public. [P]
- Implement and evaluate power shift officer. [P]
- Review and assess patrol staffing and work to enhance efficiency and effectiveness. [F, P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

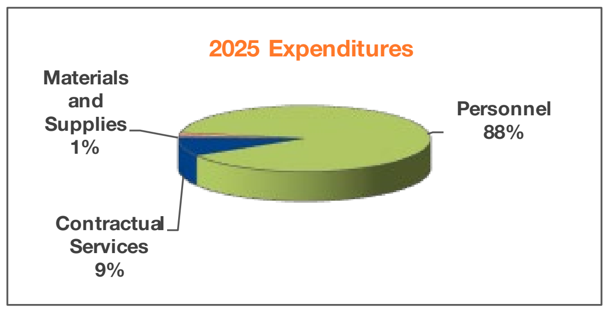
POLICE DEPARTMENT
INVESTIGATIONS

Account Code: 1110303
Budgeted Full-time Equivalent Positions: 13.5

PURPOSE

The Police Department's investigations division is organized into the investigations unit, the juvenile unit, the property room section, and social services. The investigative unit manages in-depth investigations. Emphasis is placed on Part I offenses, such as homicide, robbery, criminal sexual assault, burglary, and other types of serious criminal activity. The unit disseminates intelligence information relating to organized criminal group activities, crime patterns, and other pertinent data gained from monthly area detective meetings. The unit is staffed with two Sergeants, six Detectives, and a part-time Investigative Administrative Support Technician. One detective works with the Lake County Major Crimes Task Force (LCMCTF) investigating officer-involved shootings, homicides, and Lake County custodial deaths. Another Detective works with the North Regional Major Crimes Task Force (NORTAF) investigating burglaries affecting multiple jurisdictions. The unit coordinates the Department's Community Emergency Response Team (CERT), which is a team of dedicated community volunteers that complete a rigorous training program. The juvenile unit is staffed with three full-time officers including the High School Resource Officer (HSRO) who acts as a liaison with Highland Park High School (HPHS); a School Resource Officer who acts as a liaison with North Shore School District 112; and a Youth Officer who oversees youth-related juvenile investigations, court documents associated with court referrals, domestic violence awareness programs, the peer jury program and youth police academy. The property room section is staffed by one civilian who manages the entire intake of property and evidence. In addition, this position liaises with the courts and crime labs. The social worker assists with many social issues such as mental health crises, posttraumatic stress disorder (PTSD), emergency orders of protection, professional referrals, and peer support.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	1,691,500	1,761,300	1,761,300	1,943,400
Contractual Services	70,600	151,100	151,100	198,500
Materials and Supplies	9,900	16,900	16,900	17,300
Capital, Transfers, Debt	-	-	-	37,000
TOTAL	**1,772,000**	**1,929,200**	**1,929,200**	**2,196,200**



2024 OBJECTIVES ACCOMPLISHED

- In collaboration with partner agencies and the Lake County State's Attorney's office, investigated a double homicide/arson in the 1700 block of Park Av and charged a suspect. [P]
- On-boarded a new Social Worker. [P]
- Focused on Part I Violent Crimes in partnership with other area detectives. [P]
- Hosted the Junior Police Academy. [P]
- Engaged students with events such as welcome back pencil days, dodgeball, and on-site visits. [P]
- Provided continuing education for detectives at the Illinois Homicide Investigators Annual Training Conference. [P]
- Analyzed CERT responsibilities, responses, and personnel and implemented improvements and efficiencies.[P]
- Outfitted a new mobile incident command vehicle and placed it into service. [P]

2025 OBJECTIVES

- Evaluate area task force staffing contributions and select personnel accordingly. [P]
- Collaborate with School Districts 112 and 113 at regular safety meetings. [P]
- Implement a detective unit career development and succession plan at supervisory and staff levels, including job shadowing, temporary unit assignment when possible, and unit specialty cross training. [P]
- Hire and develop a new part-time Investigative Administrative Support Technician. [P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

POLICE DEPARTMENT
EXTRA JOBS

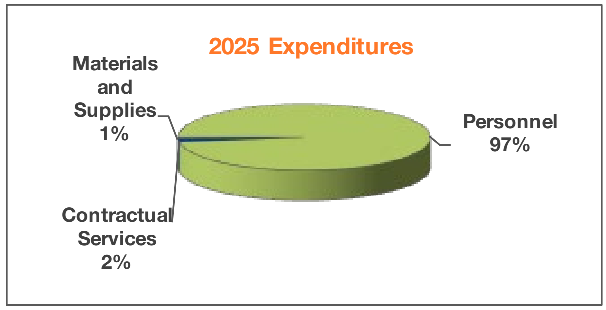
Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 1110304
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

This 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 trained City personnel for traffic control and off-duty officers from other communities as necessary. These expenditures are reimbursed by Ravinia Festival and other organizations that periodically request such support, with the reimbursement budgeted and accounted for in a General Fund revenue account. An annual assessment of costs to provide extra duty services is conducted to assure full reimbursement.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	354,900	484,900	484,900	518,400
Contractual Services	23,400	21,000	21,000	10,000
Materials and Supplies	-	3,000	3,000	3,000
Capital, Transfers, Debt	-	-	-	-
TOTAL	378,300	508,900	508,900	531,400



2024 OBJECTIVES ACCOMPLISHED

- Researched and implemented a City personnel support system for Ravinia that prioritizes safety and security on the Ravinia property and traffic control throughout the City. [P]

2025 OBJECTIVES

- Evaluate the new City personnel support system for Ravinia and modify accordingly. [P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

TRAFFIC / COMMUNITY SERVICE

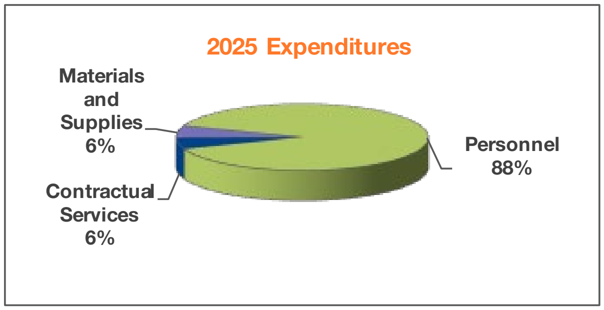
Account Code: 1110305
Budgeted Full-time Equivalent Positions: 5.0

PURPOSE

The Police Department's Traffic/Community Service unit consists of a sergeant, administrative services officer, and three full time Community Service Officers (CSOs). They provide traffic safety services through both educational efforts and enforcement, ultimately promoting traffic safety and motor vehicle traffic crash reduction with the goal of reducing injuries. Staff works with the Traffic Management Committee developing recommendations for City Council consideration and implementing approved policy. 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 special event permits, review and response to parking citation disputes, and research and management of traffic enforcement grant opportunities.

CSOs provide a variety of ancillary services related to domestic animal complaint and control, investigation of animal bites, evidence technician duties, traffic control at traffic accidents and special events, general code enforcement, vehicle lock-out services, and courier services.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	508,100	553,100	553,100	579,100
Contractual Services	20,600	41,600	41,600	36,500
Materials and Supplies	25,600	41,000	41,000	38,200
Capital, Transfers, Debt	-	-	-	-
TOTAL	**554,200**	**635,800**	**635,800**	**653,800**



2024 OBJECTIVES ACCOMPLISHED

- Facilitated traffic safety campaigns, including Speed Awareness Day and Distracted Driving Awareness Week to educate residents and reduce motor vehicle crashes. [P]
- Coordinated traffic education and enforcement efforts with the Patrol Division, including bicycle and pedestrian safety and high visibility traffic enforcement. [P]
- Conducted a Central Business District parking study and recommended improvements to City Council.[P, F, I]

2025 OBJECTIVES

- Coordinate bicycle education and safety initiatives, including the Share the Road. Share the Rules campaign, with the Department's Bicycle Team to address community concerns related to both cyclists and motorists that violate laws that put motorists and/or cyclists at risk. [P]
- Develop a standardized, data-driven review and assessment of resident traffic complaints to ensure the efficient and effective use of resources and deployment of officers in areas of validated concern. [P]
- Expand community engagement through the Administrative Services Officer position. [P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

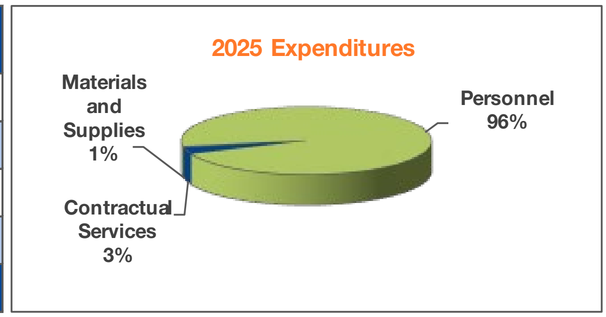
Account Code: 1110306

Budgeted Full-time Equivalent Positions: 1.0

PURPOSE

Police Parking Enforcement Unit enforces the City Code to maintain an appropriate supply of parking within the City's Business Districts. The Unit works with the Traffic Management Committee to implement City Council-approved recommendations. Ancillary services include administration of the City's vehicle immobilization program, landscaper licensing and illegal leaf blower operation code enforcement and instruction, and assistance with vehicle lockouts, traffic control, and courier duties.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	94,200	94,800	94,800	99,500
Contractual Services	2,000	4,400	4,400	3,300
Materials and Supplies	-	500	500	500
Capital, Transfers, Debt	-	-	-	-
TOTAL	96,200	99,700	99,700	103,200



2024 OBJECTIVES ACCOMPLISHED

- Continued educational and enforcement efforts with business employees and owners for increased compliance with the City's parking regulations. [P]
- Monitored the effectiveness of the new automated parking and permit system in partnership with the Finance, City Manager's Office, and Public Works departments. [F, I]

2025 OBJECTIVES

- Continue educational and enforcement efforts with businesses and residents in order to increase parking compliance via the City's new automated parking and permit system. [P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

POLICE DEPARTMENT
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110300 Police Administration & Training				
1110300.51010 Full Time Labor	596,900	619,900	619,900	654,400
1110300.51020 Part Time Labor				74,300
1110300.51030 Over Time Labor	5,700	4,400	4,400	4,600
1110300.52010 FICA	6,900	6,000	6,000	10,800
1110300.52020 Medicare	8,800	9,100	9,100	27,300
1110300.52030 IMRF	2,400	2,700	2,700	3,300
1110300.52060 Insurance - Health/Dental	83,700	82,000	82,000	83,000
1110300.52090 Insurance - Life	500			
1110300.61060 Professional Services - Med	100	16,600	16,600	17,000
1110300.61090 Professional Services - Other	43,900	53,800	53,800	49,500
1110300.62010 Professional Development	2,700	7,400	7,400	10,200
1110300.62020 Membership Dues & Licenses	9,400	11,000	11,000	11,500
1110300.62030 Postage	100	200	200	200
1110300.62050 Photo & Printing	1,200	6,000	6,000	6,500
1110300.62060 Receptions & Ceremonials	25,500	3,000	3,000	3,000
1110300.62100 Activities Programming Costs	5,600	14,500	14,500	15,500
1110300.62120 Education & Training	19,600	28,500	28,500	31,900
1110300.62150 Repairs		100	100	100
1110300.64605 IT Charges	361,600	400,500	400,500	263,300
1110300.65020 Supplies - Office	1,000	1,000	1,000	1,000
1110300.65120 Supplies - Department	1,500	1,000	1,000	1,500
1110300.65130 Business Expenses	200	1,000	1,000	1,500
1110300.71040 Machinery & Equipment				65,000
Total Police Administration & Training	**1,177,300**	**1,268,400**	**1,268,400**	**1,335,200**
1110301 Police Communications & Records				
1110301.51010 Full Time Labor	220,100	238,800	238,800	255,400
1110301.51020 Part Time Labor	1,400	25,000	25,000	26,200
1110301.51030 Over Time Labor	2,200	6,600	6,600	6,900
1110301.52010 FICA	13,600	16,800	16,800	17,900
1110301.52020 Medicare	3,200	3,900	3,900	4,200
1110301.52030 IMRF	4,700	6,700	6,700	8,600
1110301.52060 Insurance - Health/Dental	82,300	82,000	82,000	83,000
1110301.52090 Insurance - Life	200			
1110301.61010 Professional Services - Legal		200	200	100
1110301.61090 Professional Services - Other	1,155,500	1,186,000	1,186,000	1,229,600
1110301.62010 Professional Development	1,100	2,500	2,500	3,000
1110301.62020 Membership Dues & Licenses				200
1110301.62030 Postage	5,600	7,400	7,400	7,400
1110301.62100 Activities Programming Costs	400	500	500	900
1110301.62120 Education & Training	500	1,500	1,500	2,500
1110301.62150 Repairs		1,200	1,200	1,200
1110301.62160 Maintenance of Equipment	37,300	38,400	38,400	42,000
1110301.63040 Utilities - Telephone	500	400	400	400
1110301.63050 Utilities - Mobile Phones	18,300	27,000	27,000	27,000
1110301.65020 Supplies - Office	5,800	6,500	6,500	6,500
1110301.65130 Business Expenses	400	1,000	1,000	1,000
Total Police Communications & Records	**1,553,300**	**1,652,300**	**1,652,300**	**1,724,000**
1110302 Police Patrol				
1110302.51010 Full Time Labor	5,007,500	5,257,400	5,257,400	5,814,800
1110302.51030 Over Time Labor	364,900	277,700	277,700	297,200
1110302.52020 Medicare	78,300	80,300	80,300	96,300
1110302.52060 Insurance - Health/Dental	912,800	943,000	943,000	975,300
1110302.52090 Insurance - Life	5,400			
1110302.61090 Professional Services - Other	5,000	3,000	3,000	3,000
1110302.62050 Photo & Printing	300	2,000	2,000	1,500
1110302.62090 Laundry & Uniforms	4,000	5,000	5,000	4,500

POLICE DEPARTMENT
EXPENDITURE DETAIL

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110302.62100 Activities Programming Costs	100	1,800	1,800	2,000
1110302.62120 Education & Training	50,100	75,700	75,700	74,300
1110302.62160 Maintenance of Equipment	79,300	183,400	183,400	204,100
1110302.64604 Equipment Charges	550,700	755,500	755,500	394,600
1110302.65020 Supplies - Office	100	1,200	1,200	1,000
1110302.65030 Supplies - Clothing	55,800	54,000	54,000	54,000
1110302.65080 Supplies - Medical & Lab	5,400	6,500	6,500	11,000
1110302.65110 Supplies - Traffic Control		3,000	3,000	3,000
1110302.65120 Supplies - Department	28,700	36,200	36,200	38,700
1110302.71040 Machinery & Equipment	147,900	12,000	12,000	40,000
1110302.83001 Lease Principal Expense	120,400			
1110302.83002 Lease Interest Expense	31,600			
Total Police Patrol	**7,448,300**	**7,697,600**	**7,697,600**	**8,015,300**
1110303 Police Investigations				
1110303.51010 Full Time Labor	1,320,600	1,403,000	1,403,000	1,503,500
1110303.51020 Part Time Labor				36,600
1110303.51030 Over Time Labor	86,000	95,800	95,800	102,500
1110303.52010 FICA	8,900	10,500	10,500	13,600
1110303.52020 Medicare	17,700	21,700	21,700	32,100
1110303.52030 IMRF	3,200	4,600	4,600	6,000
1110303.52060 Insurance - Health/Dental	253,800	225,500	225,500	249,000
1110303.52090 Insurance - Life	1,400			
1110303.61090 Professional Services - Other	4,900	9,600	9,600	10,000
1110303.62020 Membership Dues & Licenses	48,400	51,300	51,300	58,800
1110303.62050 Photo & Printing		500	500	
1110303.62060 Receptions & Ceremonials	500	500	500	500
1110303.62100 Activities Programming Costs	1,500	15,000	15,000	15,000
1110303.62120 Education & Training	7,900	10,600	10,600	10,700
1110303.62150 Repairs	700	1,000	1,000	1,000
1110303.62160 Maintenance of Equipment	6,600	62,600	62,600	102,500
1110303.65010 Supplies - Books & Periodicals	2,600	3,000	3,000	3,000
1110303.65030 Supplies - Clothing	5,500	7,200	7,200	7,200
1110303.65100 Supplies - Small Tools		500	500	500
1110303.65120 Supplies - Department	1,800	3,000	3,000	3,400
1110303.65130 Business Expenses		3,200	3,200	3,200
1110303.71040 Machinery & Equipment				37,000
Total Police Investigations	**1,772,000**	**1,929,200**	**1,929,200**	**2,196,200**
1110304 Police Extra Jobs				
1110304.51030 Over Time Labor	354,900	456,800	456,800	488,700
1110304.52010 FICA		14,900	14,900	15,700
1110304.52020 Medicare	100	6,600	6,600	7,100
1110304.52030 IMRF		6,600	6,600	7,000
1110304.61090 Professional Services - Other	23,400	21,000	21,000	10,000
1110304.65120 Supplies - Department		3,000	3,000	3,000
Total Police Extra Jobs	**378,300**	**508,900**	**508,900**	**531,400**
1110305 Police Traffic & Community Service				
1110305.51010 Full Time Labor	384,000	398,200	398,200	418,500
1110305.51030 Over Time Labor	22,100	49,700	49,700	52,200
1110305.52010 FICA	8,800	11,600	11,600	12,200
1110305.52020 Medicare	6,100	6,500	6,500	6,800
1110305.52030 IMRF	3,100	5,100	5,100	6,500
1110305.52060 Insurance - Health/Dental	83,500	82,000	82,000	83,000
1110305.52090 Insurance - Life	400			
1110305.61090 Professional Services - Other	1,300	5,000	5,000	6,000
1110305.62120 Education & Training	5,300	3,600	3,600	3,600
1110305.62160 Maintenance of Equipment	14,000	33,100	33,100	26,900
1110305.65010 Supplies - Books & Periodicals		1,500	1,500	1,500

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110305.65020 Supplies - Office		3,100	3,100	400
1110305.65030 Supplies - Clothing	1,700	3,000	3,000	3,000
1110305.65100 Supplies - Small Tools		300	300	300
1110305.65110 Supplies - Traffic Control		4,200	4,200	4,200
1110305.65120 Supplies - Department	900	3,500	3,500	3,500
1110305.65130 Business Expenses	23,000	25,400	25,400	25,300
Total Police Traffic & Community Service	**554,200**	**635,800**	**635,800**	**653,800**
1110306 Parking Enforcement				
1110306.51010 Full Time Labor	64,900	67,300	67,300	71,000
1110306.51030 Over Time Labor	1,100			
1110306.52010 FICA	4,700	4,200	4,200	4,400
1110306.52020 Medicare	1,100	1,000	1,000	1,000
1110306.52030 IMRF	1,600	1,800	1,800	2,300
1110306.52060 Insurance - Health/Dental	20,600	20,500	20,500	20,800
1110306.62050 Photo & Printing	2,000	4,000	4,000	2,900
1110306.62150 Repairs		400	400	400
1110306.65100 Supplies - Small Tools		500	500	500
Total Parking Enforcement	**96,200**	**99,700**	**99,700**	**103,200**
General Fund Total for Police Department	**12,979,600**	**13,791,900**	**13,791,900**	**14,559,200**
124 E911 Fund				
12403.62150 Repairs	7,100	7,000	7,000	7,000
12403.62160 Maintenance of Equipment	3,700	3,800	3,800	4,000
12403.63040 Utilities - Telephone	14,800	15,000	15,000	15,000
12403.92601 Transfer To General Fund	675,000	829,000	829,000	829,000
Total E911 Fund	**700,600**	**854,800**	**854,800**	**855,000**
2220830 Equip Maint & Replacement - PD				
2220830.51010 Full Time Labor	86,600	76,500	76,500	82,700
2220830.51030 Over Time Labor	1,200	4,400	4,400	4,500
2220830.52010 FICA	5,300	5,000	5,000	5,400
2220830.52020 Medicare	1,200	1,200	1,200	1,300
2220830.52030 IMRF	1,900	2,200	2,200	2,900
2220830.52060 Insurance - Health/Dental	21,000	20,500	20,500	20,800
2220830.52090 Insurance - Life	100			
2220830.61090 Professional Services - Other	400	500	500	1,000
2220830.62120 Education & Training		500	500	1,000
2220830.62150 Repairs	18,200	22,900	22,900	23,300
2220830.62160 Maintenance of Equipment	400	400	400	400
2220830.63030 Utilities - Clean/Waste Dispo	3,000	3,000	3,000	3,000
2220830.65030 Supplies - Clothing	300	600	600	600
2220830.65100 Supplies - Small Tools	1,000	1,400	1,400	1,400
2220830.65120 Supplies - Department	24,000	34,800	34,800	35,400
2220830.65140 Gas, Oil & Anti-Freeze	72,500	80,000	80,000	80,000
2220830.71040 Machinery & Equipment		496,000	496,000	131,000
Total Equip Maint & Replacement - PD	**237,000**	**749,600**	**749,600**	**394,600**
Police Department Total All Funds	**13,917,300**	**15,396,400**	**15,396,400**	**15,808,800**

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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FIRE DEPARTMENT

FIRE DEPARTMENT OVERVIEW

The Highland Park Fire Department serves the cities of Highland Park and Highwood with 53 sworn and three civilian staff committed to protecting the people, property, and environment. Efforts are dedicated to safety and welfare by providing the highest quality of services that are responsive to the needs of the Highland Park and Highwood communities. Sworn personnel are cross-trained as Firefighter/Paramedics. Some staff have additional training in areas such as hazardous materials, technical rescue, fire investigation, and dive rescue. The Fire Chief reports to the City Manager and is responsible for Fire Department administration and operation. The 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 Department provides community safety education and information to anticipate, influence, and embrace change.

Administration

The Fire Department's Administrative Division consists of the Fire Chief, Deputy Fire Chief, Management Analyst and an Executive Assistant. These individuals are responsible for the general administration of the Department, strategic planning, staffing, Department budget planning, 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.

FIRE DEPARTMENT
BY THE NUMBERS
The Department exceeded 6,000 emergency responses

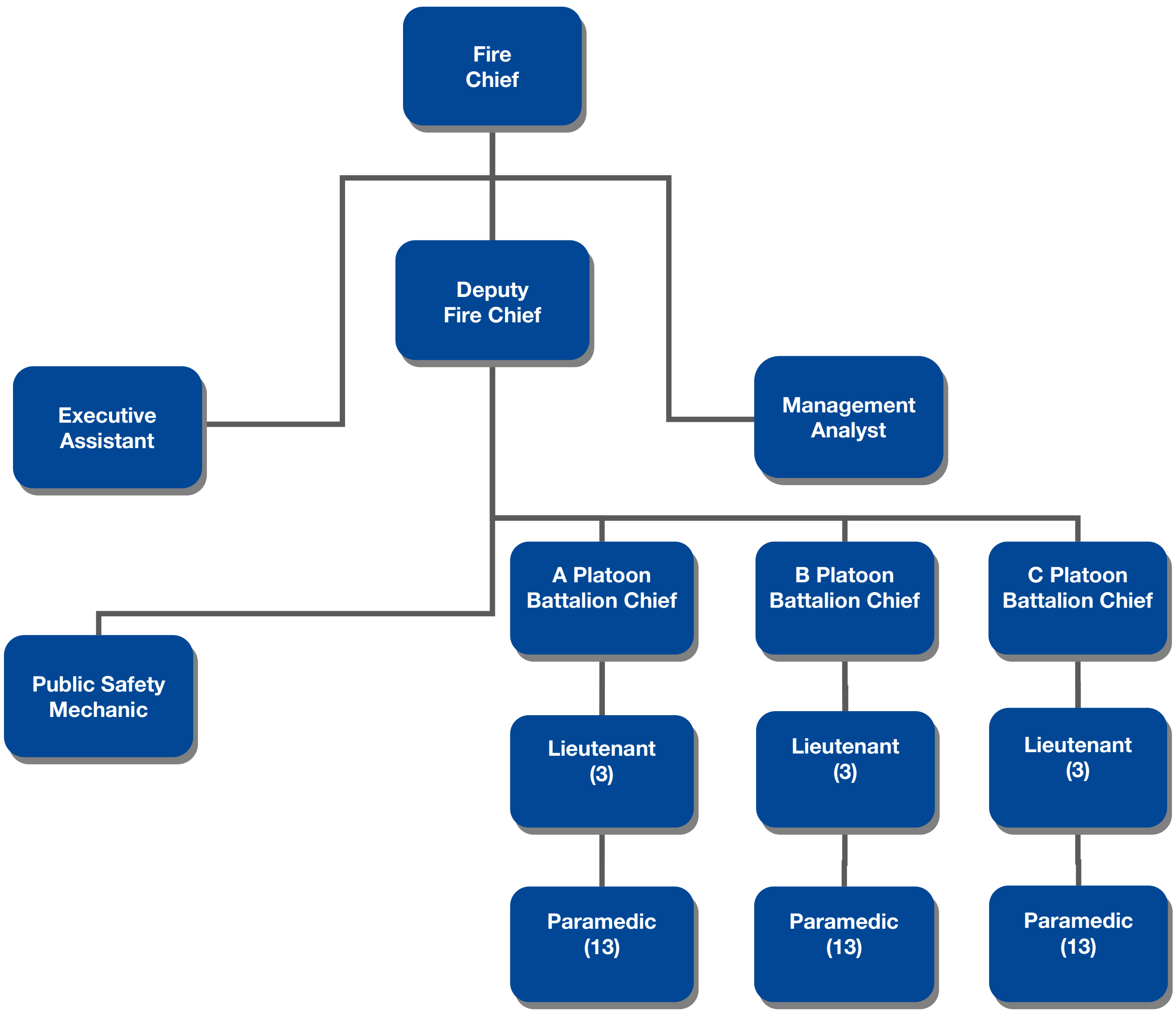
Firefighter/Paramedics

The Fire Suppression and Emergency Medical Services Division includes 53 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 Division goal is to provide safe, effective, and efficient fire and rescue services, utilizing available resources, and to develop training programs based on community needs. The Division strives to provide the Highland Park and Highwood residents with a quality emergency medical program that utilizes advanced life support training and equipment to deliver medical care.

FIRE DEPARTMENT
BY THE NUMBERS
Department members completed more than 17,500 hours of training multiple competencies in 2023.

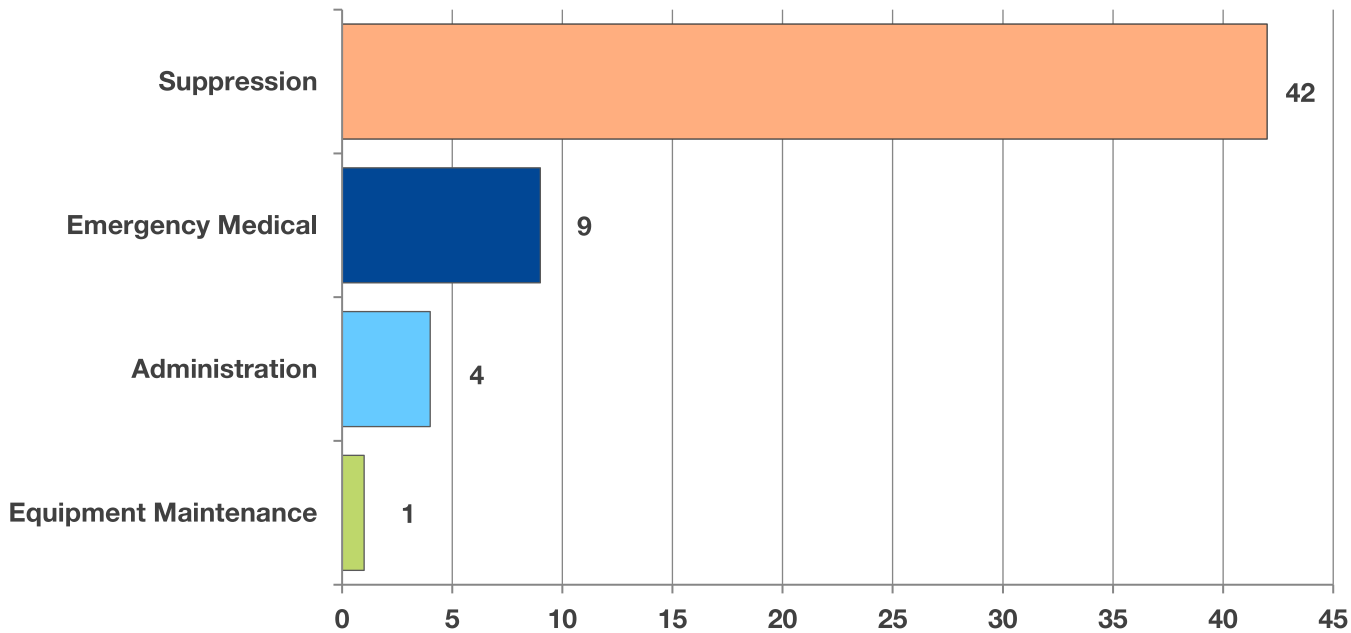
FIRE DEPARTMENT
ORGANIZATIONAL CHART

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

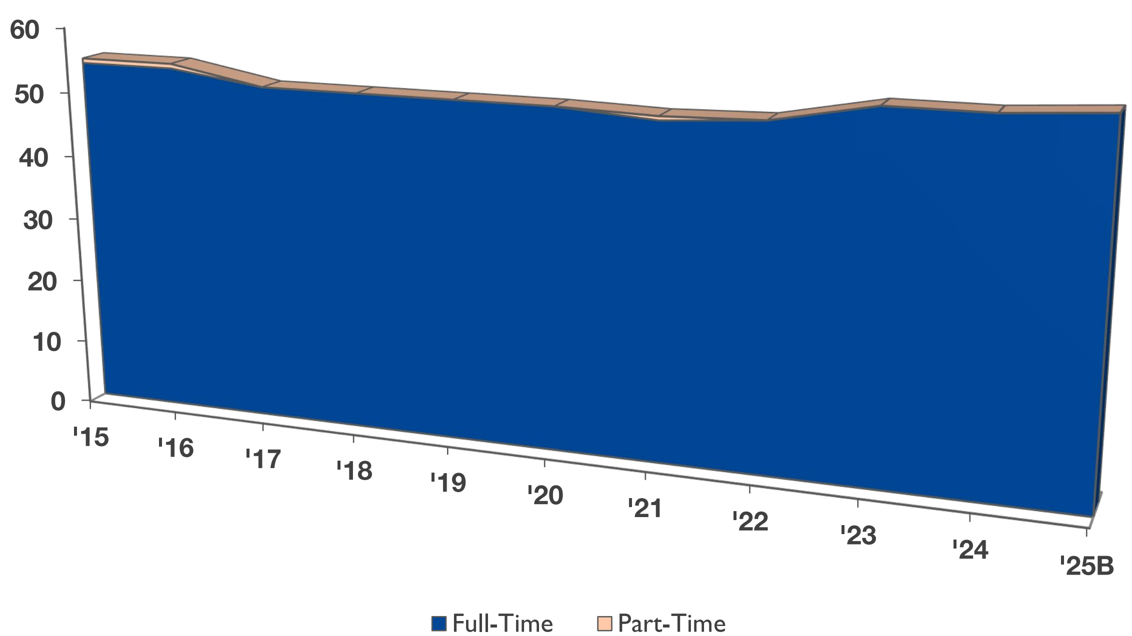


Full Time

Full-time Equivalent by Functional Area



Personnel History

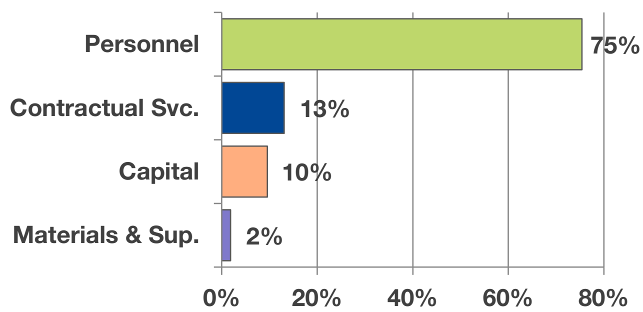


FIRE DEPARTMENT

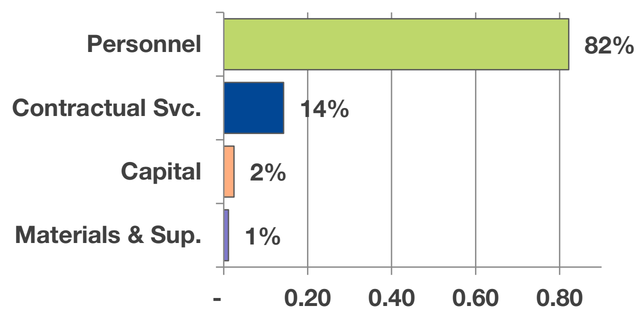
DEPARTMENT BUDGET SUMMARY

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

2025 Total Expenditures



2025 General Fund Expenditures



Expenditures by Program	Pg. No.	Total 2023 Actual[6]	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
Administration[1,2]	147	1,127,800	1,130,900	1,130,900	1,317,100	186,200	16.5%
Emergency Medical Services[3]	148	243,900	163,900	163,900	636,800	472,900	288.5%
Fire Suppression and Training[1,3]	149	8,257,300	8,575,200	8,575,200	8,478,100	(97,100)	-1.1%
Total General Fund		**9,629,000**	**9,870,000**	**9,870,000**	**10,432,000**	**562,000**	**5.7%**
Enhanced 911	244	1,800	11,800	11,800	11,800	-	0.0%
Capital Fund - Fire Station[4]	220	2,927,500	186,300	186,300	500,000	313,700	168.4%
Total Other Govnmt. Funds		**2,929,300**	**198,100**	**198,100**	**511,800**	**313,700**	**158.4%**
Equip. Maint. & Replacement[1,4]	301	238,400	605,400	605,400	614,100	8,700	1.4%
Total Internal Service Funds		**238,400**	**605,400**	**605,400**	**614,100**	**8,700**	**1.4%**
Total All Funds		**12,796,700**	**10,673,500**	**10,673,500**	**11,557,900**	**884,400**	**8.3%**

Notable Budget Comments:

1. Personnel changes are consistent with the City's compensation plan and collective bargaining requirements and anticipated higher insurance costs.
2. Administration - higher professional services for dispatch contract increase, higher professional development for Department management, and higher maintenance of equipment for new communications equipment enhancing interoperability with other agencies.
3. Higher equipment charges consistent with Eqp. Fund costs and capital changes consistent with the City's 10-Year CIP.
4. Capital changes consistent with the City's 10-Year CIP.

See Glossary of Terms and Funds in the Appendix.

OPERATIONAL PLAN

The Department strategic plan is the culmination of work from the public, community leaders, and City staff including firefighters across all Department ranks. The strategic plan defines the Department's mission and vision with a path into the future. The plan includes an evaluation and direction for services and operations including fire suppression, emergency medical services, fire prevention, technical rescue, hazardous material mitigation, and public education.

The Department provides a high level of customer service. The Department continuously monitors calls for service in Highland Park and Highwood, evaluating response times and community needs. Highland Park and Highwood residents benefit from annual fire inspections, public education, and community involvement.

Community engagement and education activities have continued to expand adapting to community needs. The Department promotes fire safety throughout the year, particularly during Fire Prevention Week. Recognizing community need, the Department added programs including *Stop the Bleed* and *Car Seat Inspections*. The Department alternates the pancake breakfast with an open house annually, in an effort to maximize attendance and be fiscally responsible. This is an excellent opportunity to promote fire safety through a variety of live demonstrations and displays. The Department strives to help reduce the annual national average of 3,000 fire related deaths and 16,000 fire-related injuries nationally.

INFRASTRUCTURE INVESTMENT PLAN

The City redeveloped the existing Ravinia Fire station due to the age of the facility and limited apparatus space. The City completed engineering and design in 2020-2021 and construction in 2022-2023. The new station is highly energy efficient consistent with the City's environmental and fiscal responsibility goals. The City's capital improvement program (CIP) includes improvements to the Fire Department Training Campus in 2025 which will reduce regular maintenance and increase the longevity of the training tower. The CIP includes redevelopment of Fire Station 34, 1100 Half Day Road in 2027 due to the need for facility upgrades and limited apparatus space. Planning for Fire Station 34 will include public engagement, energy efficiency improvements, and a planned development process before the Plan and Design Commission and the City Council. The Department regularly looks at response times to all districts to identify areas of improvement. The planning for Fire Station 34 redevelopment will include discussion of whether current response times meet the community's expectations. The Department is conducting a fire station location analysis to identify opportunities for improvement.

The Department took delivery of a replacement ambulance in 2024. The City's CIP includes another replacement ambulance in 2025 which will provide two newer front line ambulances with the latest innovation and abilities. The 2024 purchase allowed for moving a 2013 ambulance to reserve status. The 2025 purchase will allow for moving a 2017 ambulance to reserve status. The City's fleet replacement schedule insures reliability and reduces maintenance costs.

PERSONNEL PLAN

The Department continues working with the Board of Police and Fire Commissioners and the City's Human Resources Division to retain current active lists for all positions in preparation for future vacancies.

The Department strives to certify all members in Fire Apparatus Engineering, Vehicle Machinery Operations, and Active Threat training. The Training Division continues giving 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 continues offering a Community Fire Academy (CFA). The CFA enables residents to experience classroom and hands-on training of all facets of fire response and emergency medical services in an eight-week time frame. The Department offers CPR/AED programs and *Stop the Bleed* training for the public.

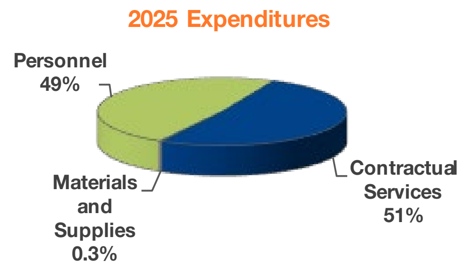
FIRE DEPARTMENT
ADMINISTRATION

Account Code: 1110400
Budgeted Full-time Equivalent Positions: 4

PURPOSE

The Fire Department's Administrative Division includes the Fire Chief, Deputy Fire Chief, Management Analyst and an Executive Assistant responsible for Department general administration, strategic planning, staffing, budget planning, policy and operating procedure development, and identification of short- and long-term goals. The Division works with internal and external organizations to accomplish its goals.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	484,500	504,400	504,400	638,000
Contractual Services	638,700	622,600	622,600	675,200
Materials and Supplies	4,700	3,900	3,900	3,900
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,127,800	1,130,900	1,130,900	1,317,100



2024 OBJECTIVES ACCOMPLISHED

- Instructed monthly CPR classes, installed smoke detectors, administered a sharps disposal program, instructed *Stop the Bleed* classes, held the Community Fire Academy Program, offered blood pressure checks and provided station tours. [P]
- Attended block parties, and used social media to inform the public about fire safety messages and news. [P]
- Managed a Self-Contained Breathing Apparatus Federal Emergency Management Agency grant and applied for a Port Security Grant from the Department of Homeland Security for the purchase of a Fire/Rescue Boat. [I,E]
- Conducted a cost analysis for providing fire department service to the City of Highwood. [F,E]
- Conducted a fire station location analysis to identify opportunities for improvement. [P]
- Partnered with the City's Human Resources Division and the Board of Fire and Police Commissioners to conduct testing processes and establish new Firefighter eligibility lists. [P]
- Conducted the Department's Community Fire Academy. [P]
- Upgraded communications equipment and protocols enhancing interoperability with other agencies. [P]
- Updated the Department's succession plan. [P]

2025 OBJECTIVES

- Support enhancements and amendments to the City's diversity, equity, and inclusion policies. [A]
- Continue community outreach through various programs throughout the year such as the annual pancake breakfast, car seat inspection program, *Stop the Bleed* program, CPR instruction, Residents' Fire Academy, smoke detector and battery installations, blood pressure checks, sharps disposal, and station tours. [A]
- Complete infrastructure improvements and training campus upgrades. [P,I]
- Complete the Community Risk Assessment and Standard of Cover Documents indicating current service and identification of opportunities for improvement. [A]
- Conduct the Department's Community Fire Academy. [P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

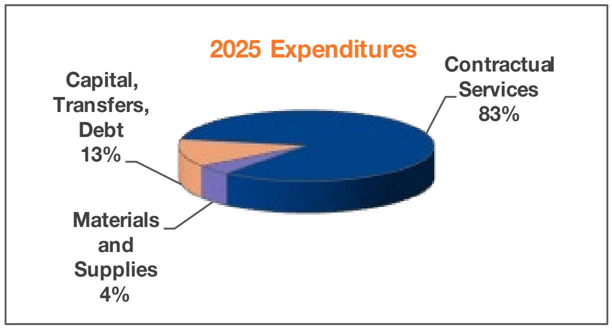
FIRE DEPARTMENT
EMERGENCY MEDICAL SERVICES

Account Code: 1110401
Budgeted Full-time Equivalent Positions: 9.0

PURPOSE

Emergency Medical Services is responsible for the operation of two front-line and two reserve advanced life support ambulances. Medical services are provided by paramedic-equipped and staffed fire engines. This division provides funds for instructors, supplies, classes, mandatory meetings, continuing education, training to maintain certifications for Paramedic personnel, and the public Cardio-Pulmonary Resuscitation/Automated External Defibrillator (CPR/AED) training program.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	225,300	144,200	144,200	528,100
Materials and Supplies	18,600	19,700	19,700	28,700
Capital, Transfers, Debt	-	-	-	80,000
TOTAL	**243,900**	**163,900**	**163,900**	**636,800**



2024 OBJECTIVES ACCOMPLISHED

- Sent three new members to Paramedic class. [P]
- Responded to 3,226 emergency medical calls. [P]
- Purchased an automatic compression device for CPR and placed it in service. [P]
- Purchased a replacement Stryker Powerload Patient Cot System and placed it in service. [P,I]
- Re-certified personnel in CPR. [P]
- Partnered with local emergency medical service (EMS) programs providing field experience for students. [P]
- Fit-tested staff to the proper size of N95 respirator masks. [P]
- Completed paramedic training utilizing an advanced obstacle course in airway and trauma with multiple scenarios to sharpen the skills of prehospital providers. [P]
- Provided public education on CPR/AED and *Stop the Bleed*. [P]
- Outfitted vehicles with active shooter go bags and ballistic gear. [P]
- Continued nursing/assisted living statistics and information correspondence with their directors. [P]

2025 OBJECTIVES

- Re-certify paramedics in Advanced Cardiac Life Support. [P]
- Complete paramedic training utilizing an advanced obstacle course in airway and trauma with multiple scenarios to sharpen the skills of prehospital providers. [P]
- Train personnel on new anti-choking devices per EMS system protocol. [P]
- Continue nursing/assisted living statistics and information correspondence with their directors. [P]
- Partner with Highland Park Hospital EMS to provide members for an EMS System Planning Committee. [P]
- Coordinate operations with North Shore Physician Vehicle Program for enhanced EMS community offerings. [P]
- Send one new staff to Paramedic class. [P]
- Purchase a replacement ambulance and place it in service. [P,I]
- Train with police staff on active shooter drills. [P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

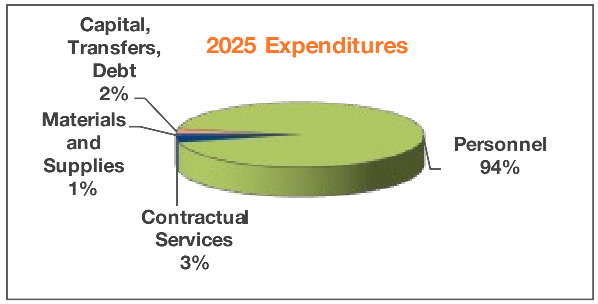
FIRE DEPARTMENT
FIRE SUPPRESSION AND TRAINING

Account Code: 1110402
Budgeted Full-time Equivalent Positions: 42.0

PURPOSE

The Division is responsible for making Firefighters proficient through instruction and hands-on practice in the operation of equipment for use in the performance of public safety duties. Division responsibility includes responding to calls received for fires, rescues, residential and industrial emergencies, while providing the public with general aid from smoke scares and carbon monoxide incidents. The Division utilizes one front-line engine, a ladder truck, a squad, a dive-rescue van and boat, and a command vehicle. The 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 Division plans and participates in training simulations with member departments of the Mutual Aid Box Alarm System (MABAS) Division 3 and the Lake County Quad 4 Fire Departments.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	7,135,400	7,586,000	7,586,000	7,934,200
Contractual Services	518,000	173,100	173,100	284,000
Materials and Supplies	81,600	81,900	81,900	84,900
Capital, Transfers, Debt	522,100	734,200	734,200	175,000
TOTAL	8,257,300	8,575,200	8,575,200	8,478,100



2024 OBJECTIVES ACCOMPLISHED

- Department hosted four Illinois Fire Service Institute Courses. P
- Certified two members as Advanced Technician Firefighter. P
- Certified two members as Advanced Fire Officer. P
- Certified one member as Designated Infection Control Officer. P
- Certified three members in technical rescue disciplines including structural collapse, rope, and trench rescue. P
- Certified two members in Vehicle and Machinery Technician.
- Certified three members as Company Fire Officer. P
- Certified two members as Fire Apparatus Engineer. P
- Certified one member as Fire and Life Safety Educator. P
- Certified six members as Incident Safety Officer. P
- Certified two members as Hazardous Materials Technician. P
- Certified one member as Health and Safety Officer. P
- Certified two members in ICS-300 and ICS-400. P
- Certified one member in Instructor II. P
- Certified one member in Youth Fire Setter Intervention. P
- Certified two members in Training Program Manager. P
- Collectively compiled more than 17,000 training hours. P

2025 OBJECTIVES

- Certify three members in Ice Dive Rescue. P
- Certify two members as Fire Apparatus Engineer. P
- Certify three members in Technical Rescue Team Operations and Technician levels. P
- Certify all personnel to operations level in the following: Elevator Systems and Emergency Operation, Man in Machine/Impalement and Vehicle Machinery. P
- Provide company officer development for sworn personnel who desire to seek promotion. P, I
- Maintain over 17,000 training hours by sworn personnel in all competencies. P
- Continue design and construction of a one-story training house. P, I
- Update drafting pit for annual pump testing. P, I
- Tower ladder operations course by outside instructors. P
- Conduct quarterly live fire training. P
- Conduct quarterly Vehicle and Machinery Operations drills. P
- Institute a Wellness/Injury Prevention Training Program. P
- Conduct RTF/Active Shooter Drill with Highland Park Police Department. P

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110400 Fire Administration				
1110400.51010 Full Time Labor	409,400	429,300	429,300	531,700
1110400.51030 Over Time Labor	200	500	500	500
1110400.52010 FICA	4,400	4,800	4,800	9,800
1110400.52020 Medicare	5,800	6,200	6,200	7,700
1110400.52030 IMRF	1,600	2,100	2,100	5,200
1110400.52060 Insurance - Health/Dental	62,800	61,500	61,500	83,000
1110400.52090 Insurance - Life	400			
1110400.61090 Professional Services - Other	418,100	433,800	433,800	450,100
1110400.62010 Professional Development	2,000	2,500	2,500	13,300
1110400.62020 Membership Dues & Licenses	6,800	8,200	8,200	8,700
1110400.62030 Postage	100	100	100	100
1110400.62050 Photo & Printing	600	500	500	500
1110400.62060 Receptions & Ceremonials	1,400	1,500	1,500	1,500
1110400.62110 Employee Appreciation	300	700	700	700
1110400.62120 Education & Training	1,300	1,300	1,300	1,300
1110400.62150 Repairs	200	100	100	100
1110400.62160 Maintenance of Equipment	21,100	25,500	25,500	45,000
1110400.63050 Utilities - Mobile Phones	4,100	4,000	4,000	4,000
1110400.64604 Equipment Charges	27,600	6,300	6,300	6,300
1110400.64605 IT Charges	155,000	138,100	138,100	143,600
1110400.65010 Supplies - Books & Periodicals	100	200	200	200
1110400.65020 Supplies - Office	2,500	2,500	2,500	2,500
1110400.65120 Supplies - Department	300	300	300	300
1110400.65130 Business Expenses	1,500	500	500	500
1110400.66040 Furnishings & Small Equipment	400	400	400	400
Total Fire Administration	**1,127,800**	**1,130,900**	**1,130,900**	**1,317,100**
1110401 Fire Emergency Medical				
1110401.61060 Professional Services - Med	18,500	19,800	19,800	19,800
1110401.61090 Professional Services - Other	67,400	59,500	59,500	75,000
1110401.62120 Education & Training	11,200	33,000	33,000	26,000
1110401.62150 Repairs		100	100	100
1110401.62160 Maintenance of Equipment	2,700	3,000	3,000	11,000
1110401.64604 Equipment Charges	125,500	28,800	28,800	396,200
1110401.65030 Supplies - Clothing	500			
1110401.65070 Supplies - Chemicals	1,900	2,200	2,200	2,500
1110401.65080 Supplies - Medical & Lab	10,400	10,500	10,500	12,500
1110401.65100 Supplies - Small Tools	900	1,500	1,500	1,500
1110401.65120 Supplies - Department	1,900	2,000	2,000	2,000
1110401.66040 Furnishings & Small Equipment	3,000	3,500	3,500	10,200
1110401.71040 Machinery & Equipment				80,000
Total Fire Emergency Medical	**243,900**	**163,900**	**163,900**	**636,800**
1110402 Fire Suppression & Training				
1110402.51010 Full Time Labor	5,600,400	5,887,100	5,887,100	6,180,500
1110402.51030 Over Time Labor	385,200	559,900	559,900	576,700
1110402.52020 Medicare	83,100	93,500	93,500	98,000
1110402.52060 Insurance - Health/Dental	1,060,600	1,045,500	1,045,500	1,079,000
1110402.52090 Insurance - Life	6,200			
1110402.61090 Professional Services - Other	2,200	2,200	2,200	2,200
1110402.62020 Membership Dues & Licenses	8,300	8,800	8,800	8,800
1110402.62090 Laundry & Uniforms	600	800	800	3,500
1110402.62120 Education & Training	27,800	32,800	32,800	32,800
1110402.62160 Maintenance of Equipment	22,900	23,800	23,800	25,000

FIRE DEPARTMENT
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110402.63040 Utilities - Telephone		100	100	100
1110402.64604 Equipment Charges	456,200	104,700	104,700	211,600
1110402.65010 Supplies - Books & Periodicals	500	600	600	600
1110402.65030 Supplies - Clothing	60,000	60,000	60,000	60,000
1110402.65040 Supplies - Repairs	1,400	1,600	1,600	1,600
1110402.65050 Supplies - Maintenance	300	300	300	300
1110402.65070 Supplies - Chemicals	2,000	2,000	2,000	2,000
1110402.65100 Supplies - Small Tools	3,400	3,400	3,400	3,400
1110402.65120 Supplies - Department	11,100	11,000	11,000	14,000
1110402.66040 Furnishings & Small Equipment	3,000	3,000	3,000	3,000
1110402.71040 Machinery & Equipment	522,100	734,200	734,200	175,000
Total Fire Suppression & Training	**8,257,300**	**8,575,200**	**8,575,200**	**8,478,100**
General Fund Total for Fire Department	**9,629,000**	**9,870,000**	**9,870,000**	**10,432,000**
124 E911 Fund				
12404.62160 Maintenance of Equipment	1,800	1,800	1,800	1,800
12404.71040 Machinery & Equipment		10,000	10,000	10,000
Total E911 Fund	**1,800**	**11,800**	**11,800**	**11,800**
141 Streets & Other Capital Project Fund				
1410720.71020 Bldg & Bldg Improvements	2,916,200	186,300	186,300	500,000
1410720.83001 Lease Principal Expense	10,200			
1410720.83002 Lease Interest Expense	1,000			
Total Streets & Other Capital Project Fund	**2,927,500**	**186,300**	**186,300**	**500,000**
2220840 Equip Maint & Replacement - FD				
2220840.51010 Full Time Labor	99,400	103,200	103,200	109,200
2220840.51030 Over Time Labor	300	900	900	1,000
2220840.52010 FICA	6,000	6,500	6,500	6,800
2220840.52020 Medicare	1,400	1,500	1,500	1,600
2220840.52030 IMRF	2,100	2,900	2,900	3,600
2220840.52060 Insurance - Health/Dental	20,800	20,500	20,500	20,800
2220840.52090 Insurance - Life	100			
2220840.61090 Professional Services - Other	400	700	700	700
2220840.62120 Education & Training	200	400	400	400
2220840.62150 Repairs	11,000	110,000	110,000	20,000
2220840.62160 Maintenance of Equipment	4,800	3,000	3,000	3,000
2220840.65030 Supplies - Clothing	500	700	700	700
2220840.65040 Supplies - Repairs	800			
2220840.65100 Supplies - Small Tools	1,200	1,200	1,200	1,200
2220840.65120 Supplies - Department	46,300	50,000	50,000	51,300
2220840.65140 Gas, Oil & Anti-Freeze	43,100	44,000	44,000	44,000
2220840.71040 Machinery & Equipment		260,000	260,000	350,000
Total Equip Maint & Replacement - FD	**238,400**	**605,400**	**605,400**	**614,100**
Fire Department Total All Funds	**12,796,700**	**10,673,500**	**10,673,500**	**11,557,900**

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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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, real estate development, and housing. The Building Division enforces ordinances establishing minimum requirements for building construction, zoning, and property maintenance. The ordinances safeguard public health, safety, and general welfare by ensuring proper structural integrity, means of egress, sanitation, drainage, light, ventilation, energy conservation, and safety from fire and other hazards. The Planning Division advises the Historic Preservation Commission, Housing Commission, Plan and Design Commission, and the Zoning Board of Appeals regarding discretionary land use considerations, program administration, and related regulatory and policy matters. The Department administers several programmatic areas, including the City's Housing Program, and advises the Council on land use considerations, related regulatory policy and strategic land use planning matters.

Development Assistance

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

Plans Examiners, Building Inspectors, and Planners meet as a team with applicants to resolve complex development issues and provide guidance. Pre-construction meetings are used to communicate inspection protocols and construction requirements. Planners host 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.

BY THE NUMBERS[1]

The Building Division's front-line customer service staff responded to 87 customer calls and 13 customer visits per day on average.

The Planning Division authored 75 technical / advisory reports for 55 Board/Commission public meetings.

Plan Review, Inspection and Enforcement Services

Over the past year,[1] the Building Division reviewed plans and issued 3,561 permits for construction activity, down about 15% from last year to about 3% less than an average year. The 22 unit 425 Bloom townhouse development, and the 13 unit multi-family development at 55-57 St. Johns were both completed. Two multi-family developments under construction this year are the 20 unit building at 1950-64 Sheridan and the 23 unit building at 650 Walnut. Both are expected to be completed in 2025.

The Department conducted 10,158 non-fire prevention-related inspections[1], which is fewer than last year as large construction projects completed. Staff responded to an average of 87 customer calls and 13 customer visits per day.

BY THE NUMBERS[1]

The Building Division issued 3,561 permits and conducted 10,158 building & property maintenance inspections, and 1,920 life safety inspections.

[1] August 2023 through July 2024.

Commission Support Services

The Planning Division provides administrative, analytic, and clerical support to the Historic Preservation Commission, Housing Commission, Plan and Design Commission, and the Zoning Board of Appeals.[2] The Division processes, reviews, and makes recommendations regarding planned developments, zoning amendments, special use permits, variances, certificates of appropriateness, subdivisions and other significant land use, and policy and programmatic matters that come before these Commissions for consideration. The Division coordinates an interdepartmental review team to ensure that development projects meet City regulations for matters that come before a Commission. The Division produced and presented 75 detailed reports regarding development considerations at 55 Commission meetings over the past year.

Policy Development and Analysis

The Planning Division researches and develops policy recommendations related to land use, zoning, historic preservation, and housing. Highlights of 2023-2024 policy work included the adoption of multiple code amendments to encourage economic development, further protect residential areas, streamline regulations, and address sustainability. Policy recommendations included planned development triggers, storage containers, buffering and berms, uses allowed, bicycle parking, electric vehicles, and important updates to the City's sign code and building code, including the energy stretch code.

Housing Program Administration

The City's Affordable Housing Program consists of several elements: providing subsidized housing for seniors and families; funding affordable housing development through grants from the City's Affordable Housing Trust Fund; and administering the City's inclusionary housing zoning regulations that require privately-owned affordable units as part of market-rate development projects throughout the City. The Planning Division and Housing Commission (HC) administer the operation of 99 affordable rental units serving seniors and families through three non-profit housing associations[3]. The Planning Division works closely with Community Partners for Affordable Housing (CPAH), a non-profit affordable housing group, to perform yearly tenant income verifications and new tenant eligibility evaluations for inclusionary units in private developments unrelated to those owned / operated by housing associations previously mentioned.

Since 2003, the City's affordable housing program has provided grants to CPAH that have resulted in the development of 75 privately-owned affordable units. CPAH uses the City's grants 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.

COMMUNITY DEVELOPMENT IMPACT

The City has contractual commitments for an additional 13 affordable units within otherwise market-rate developments, and will receive payments in-lieu of affordable units of $719,000 that will bolster the Housing Trust Fund's affordable housing scattered site and development grant funding capacity.

The Planning Division administers the City's inclusionary housing regulations that require the creation of affordable housing units as part of private developments throughout the City. Since policy inception, 11 affordable ownership units and 52 rental units have been developed[4] for a total of 63 units within otherwise market-rate developments. The City has contractual commitments from developers for another 13 units, five of which are within market-rate projects currently under construction or approved through the planned development process.[5] These development projects also include payments in-lieu of affordable units not provided on-site of $719,120[6], bolstering the Housing

[2] The Planning Division also provides ancillary support to the Sustainability Advisory Group and other advisory groups from time-to-time.

[3] Peers, Ravinia, and Sunset Woods.

[4] Developed means granted a certificate of occupancy by July 2024.

[5] These 13 affordable units include: two (2) ownership units for the Park Sheridan at 1950-64 Sheridan Rd., eight (8) townhomes affordable (all ownership) units at 953-963 Deerfield Rd. (CPAH development) and, three (3) ownership units at the Wolbright at 650 Walnut St. The City also has approved a 10 market rate unit subdivision that opted to provide a payment in-lieu instead of the two required affordable units.

[6] Payments in-lieu of affordable housing units include: $200,000 (received) - Park Sheridan at 1950-64 Sheridan Rd., $148,320 (received) - Wolbright development at 650 Walnut, and $370,800 (of which $148,320 received) - Hidden Oak subdivision at Compton and Livingston. Note that the Wolbright development approvals also include a $150,000 (received) contribution to the Housing Trust Fund to satisfy the required Public Benefit for this development.

Trust Fund's affordable housing scattered site and development grant funding capacity. These units, along with scattered site units created through CPAH, contribute to the City's goal of increasing the number of affordable housing towards the 450[7] units needed to achieve the minimum requirements of the Affordable Housing Planning and Appeals Act.[8] The City expects to achieve this long-term goal, in part, through its inclusionary housing requirements by which a minimum of 15%[9] of all new residential units must be affordable.

Rental Registration

The Building Division administers the City's rental registration program, which tracks over 500 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-making & Program Implementation

The Planning Division leads much of the City's mid- and long-range planning efforts. The Division completed or commenced a number of significant planning efforts in 2023-24, including a Ravinia streetscape capital improvement plan and a downtown streetscape amenity plan. Work toward implementing the City's Sustainability Plan and MoveHP Plan include legislative / policy initiatives related to, bicycle parking requirements, electric vehicles and storage, and the building energy stretch code. The City implemented a plan for street furniture replacement including fixed benches, and movable tables and chairs in downtown. Staff completed planning of the Second St. redesign project, aimed at improving the pedestrian environment and encouraging vibrancy through the expansion of sidewalks and outdoor dining areas. In the Ravinia District, staff developed a capital improvement priorities plan and completed planning and installation of a bicycle parking shelter and additional bicycle parking. Other important efforts included implementation of Mural Arts permitting and continued education and outreach related to City's Historic Preservation Program.

COMMUNITY DEVELOPMENT IMPACT

The Staff completed plans for significant pedestrian related infrastructure investments along Second St. redesign, and through the replacement of street furniture in downtown, and the installation of a bike shelter and parking in the Ravinia District

A Year of Significant Transition

Staff launched a new enterprise permitting and licensing system in 2023, making refinements, and implementing a customer-facing electronic application processing portal in 2024. This work required intensive database configuration and testing, and troubleshooting by staff subject matter experts alongside the vendor's technical project support team. Staff engaged in extensive training and implementation tasks to successfully implement this best in class system to improve permit operations, record keeping, and customer service.

COMMUNITY DEVELOPMENT IMPACT

The City implemented a best in class enterprise permitting and licensing database to improve customer service and modernize operations to include electronic plan/application submittals and online payments.

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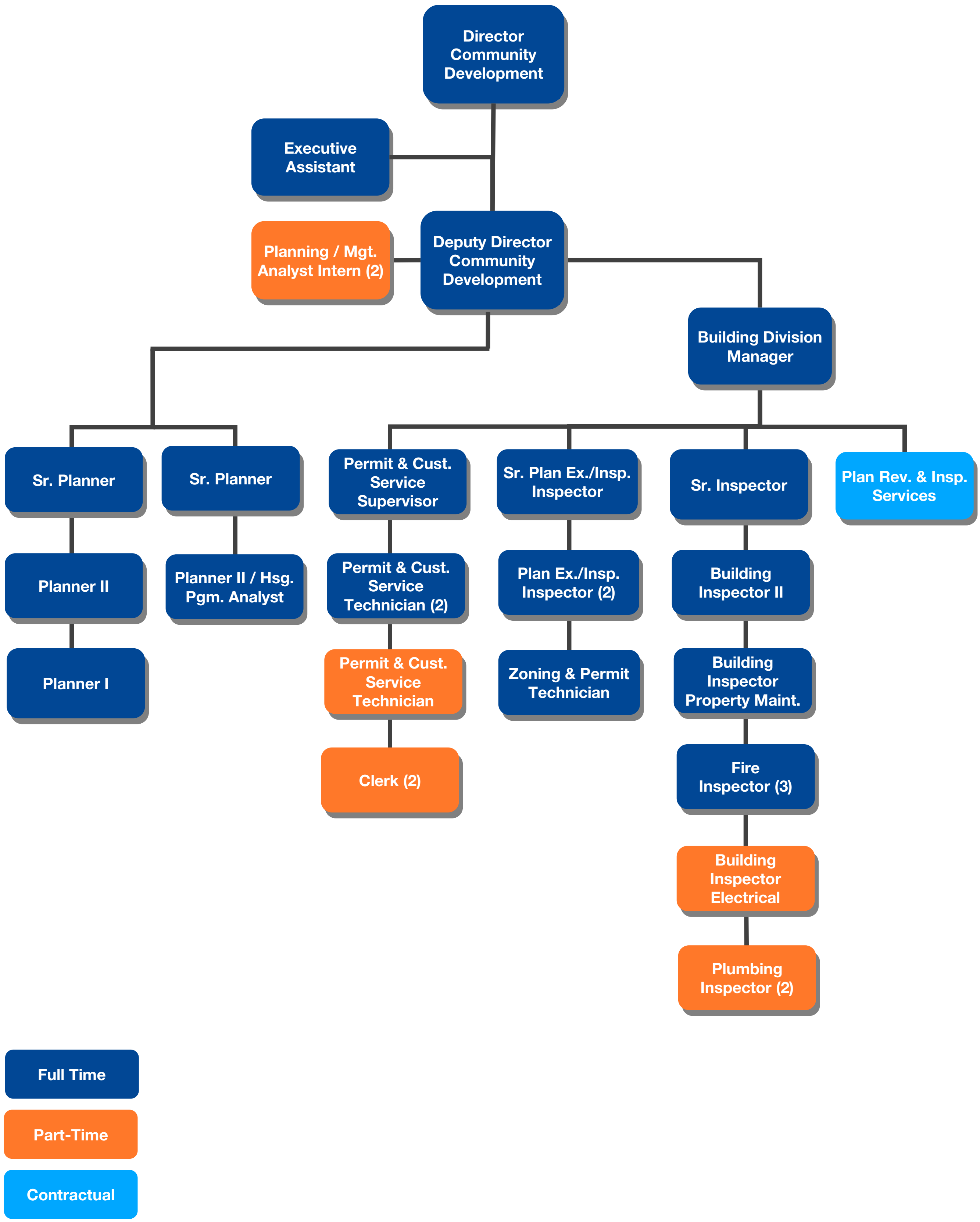
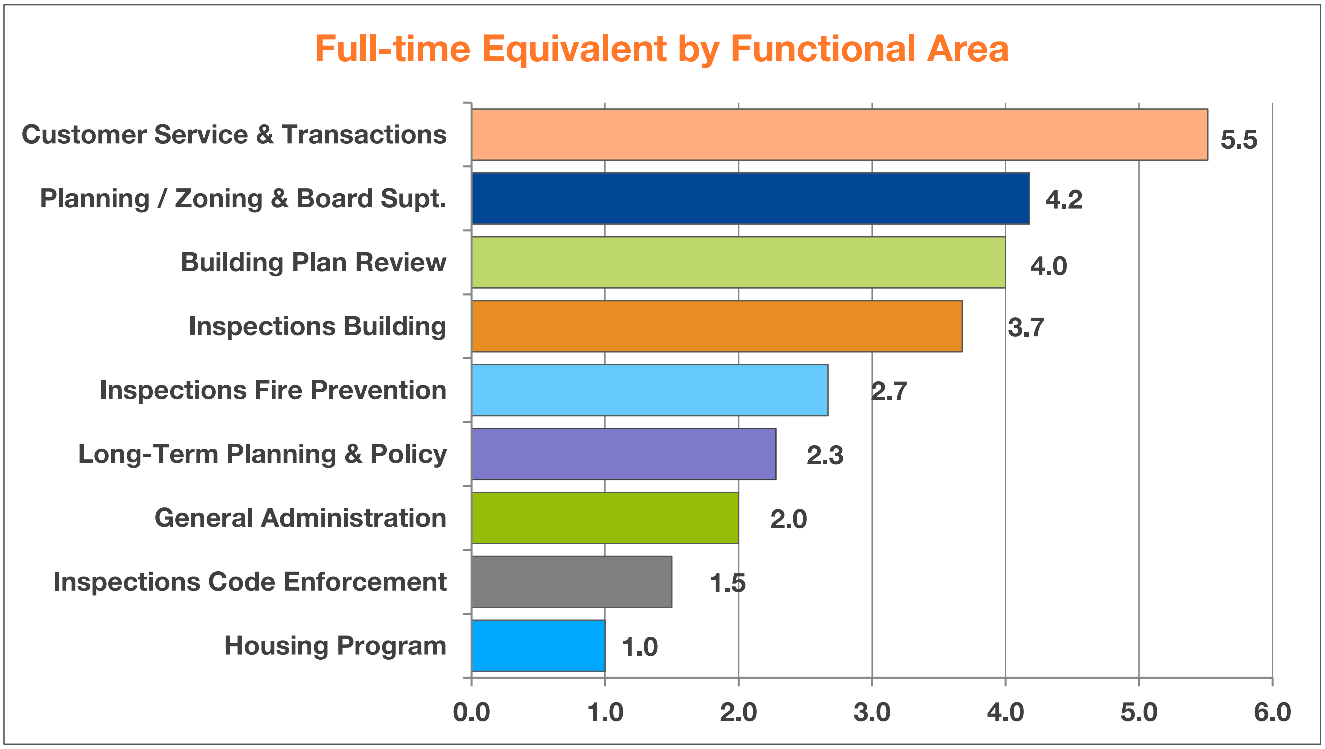
[7] The 450 unit goal is derived from the Illinois Housing Development Authority's (IHDA) 2024 update of statewide data; that represents the most current data. Achieving this number of units will bring the City's total proportion of housing units that are affordable to 10% as required by the Affordable Housing Planning and Appeals Act, an intermediate City goal for affordability.

[8] This State Act (AHPAA) requires the municipalities with fewer than 10% of all housing affordable to submit a plan for how they will achieve the Act's 10% goal. The Illinois Housing Development Agency (IHDA) administers compliance with the Act, and estimates that 6.4% of Highland Park's housing is affordable as of 2023, based extrapolations of data from the US Census Bureau, American Community Survey (ACS) 5-Year Estimates data.

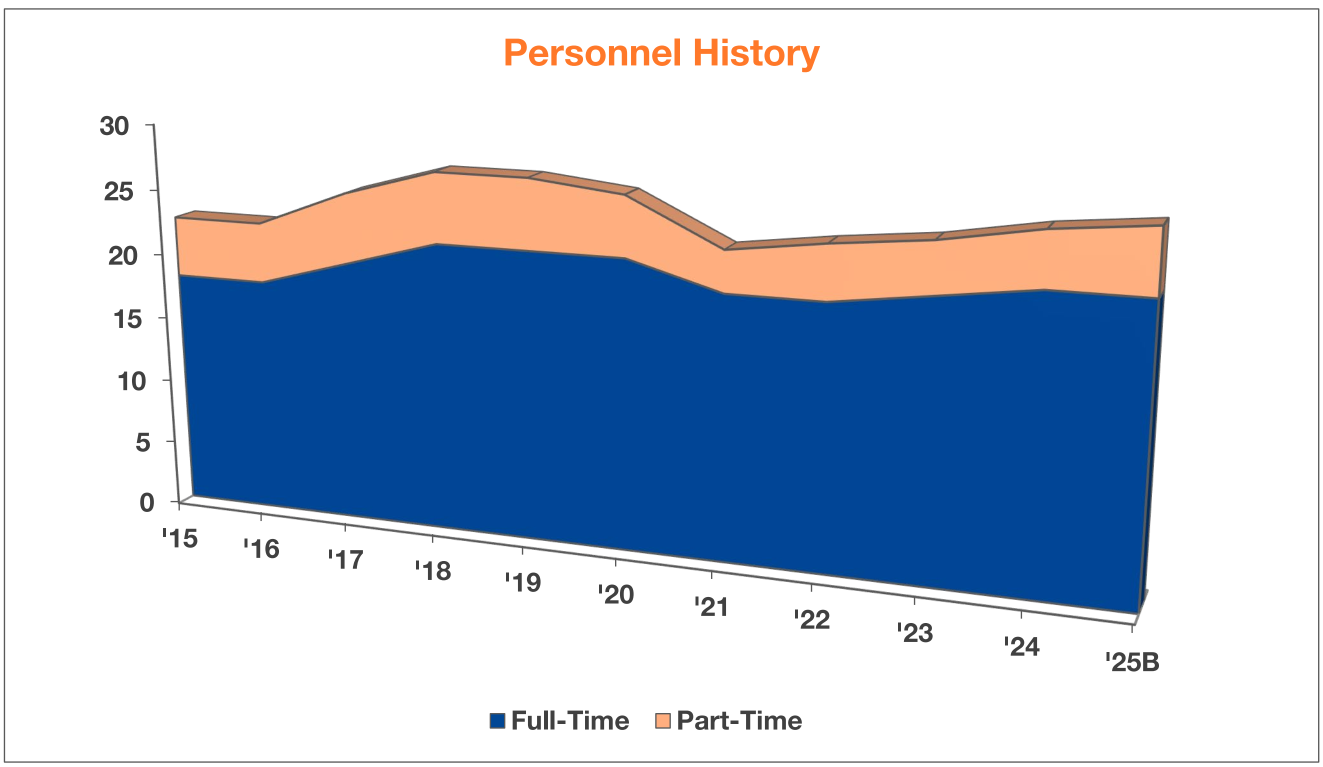
[9] The City's Inclusionary Housing Zoning Code requires 20% of units within a development be affordable, and includes market-rate unit bonuses that reduce this requirement to no less than 15%.

COMMUNITY DEVELOPMENT
ORGANIZATIONAL CHART





Full-time Equivalent by Functional Area
Customer Service & Transactions
5.5
Planning / Zoning & Board Supt.
4.2
Building Plan Review
4.0
Inspections Building
3.7
Inspections Fire Prevention
2.7
Long-Term Planning & Policy
2.3
General Administration
2.0
Inspections Code Enforcement
1.5
Housing Program
1.0
0.0
1.0
2.0
3.0
4.0
5.0
6.0



Personnel History
30
25
20
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'19
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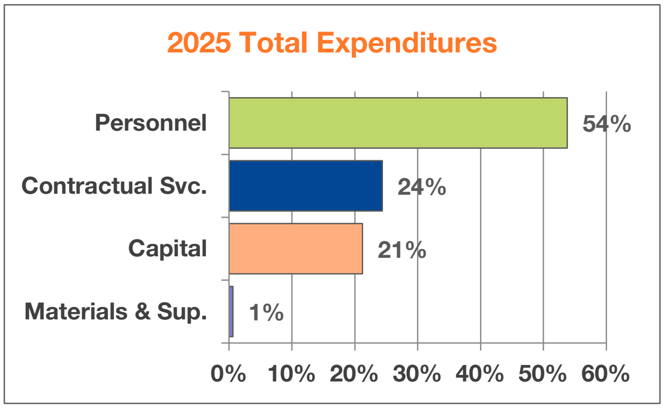
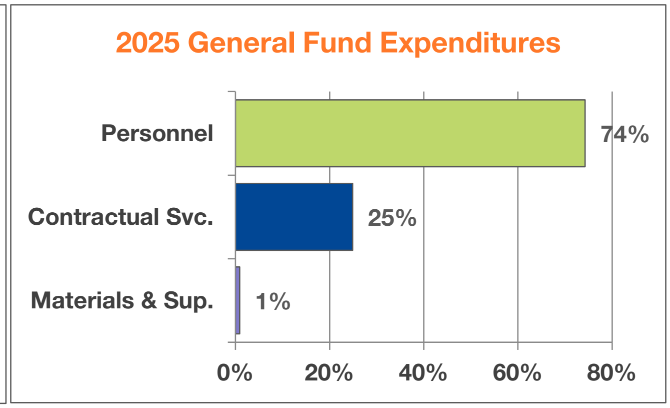
'21
'22
'23
'24
'25B
Full-Time
Part-Time

COMMUNITY DEVELOPMENT
DEPARTMENT BUDGET SUMMARY





Expenditures by Program	Pg. No.	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
Building Division[1,2]	161	2,473,500	2,838,500	2,838,500	3,082,800	244,300	8.6%
Planning Division[1,3]	162	1,165,500	1,132,400	1,132,400	1,145,300	12,900	1.1%
Historic Preservation Commission	190	3,400	19,400	19,400	17,900	(1,500)	-7.7%
Housing Commission	191	6,100	8,200	8,200	8,900	700	8.5%
Plan and Design Commission	193	6,400	8,700	8,700	8,700	-	0.0%
Zoning Board of Appeals	197	6,900	9,100	9,100	10,500	1,400	15.4%
Total General Fund		**3,661,700**	**4,016,200**	**4,016,200**	**4,274,100**	**257,900**	**6.4%**
Tax Increment Fin. (TIF) - Ravinia[4]	262	55,400	180,000	180,000	1,272,000	1,092,000	100.0%
Total Other Government Funds		**55,400**	**180,000**	**180,000**	**1,272,000**	**1,092,000**	**100.0%**
Housing Trust Fund[5]	317	304,600	402,000	402,000	447,800	45,800	11.4%
Total Fiduciary Funds		**304,600**	**402,000**	**402,000**	**447,800**	**45,800**	**11.4%**
Total All Funds		**4,021,700**	**4,598,200**	**4,598,200**	**5,994,000**	**1,395,800**	**30.4%**

Notable Budget Comments:

1. Personnel changes include staffing changes as detailed in the Budget Preparation Notes within the Budget Process and Structure Section, consistency with the City's compensation plan changes, and anticipated higher insurance costs.
2. Building Division - equipment charges consistent with Eqp. Fund expenditures, net of lower costs for reallocation of IT Charges between City divisions due to updated usage data and lower professional services consistent with Division objectives.
3. Planning Division - higher costs for reallocation of IT Charges between City divisions due to updated usage data, net of lower capital expenditures, consistent with the City's 10-Year CIP.
4. TIF – higher capital expenditures consistent with the City's 10-Year CIP and stakeholder objectives.
5. Housing Trust Fund – higher activities programming cost for scattered site/grants (CPAH).

See Glossary of Terms and Funds in the Appendix.

FIVE-YEAR OPERATIONAL PLAN

For the past five years the Department's operational plan has focused on succession planning, personnel capacity building, and process efficiencies, all to better serve the public. This plan's primary objective is to modernize the Department's service operations, transitioning from paper-based / in-person to technology-driven / fully-electronic enterprise reflective of 2020s best practices. The Department established a leadership team of managers and supervisors to lead that effort. The leadership team met the challenge to effectively implement these changes while modifying the strategic approach due to the recent pandemic and subsequent labor shortages. Management challenges associated with the pandemic's operating environment reinforced the value-added and strategic purpose of many of these new approaches and modernization investments.

The Department continuously explores and pursues opportunities for reducing permit turnaround times, improving the customer service experience, and streamlining application processes. The Department responded quickly to the pandemic and was able to convert services and customer interactions to virtual, electronic, and mail within a matter of weeks. That 2020 baseline continues to serve the Department well in 2024 as it implemented a customer-facing electronic application portal. The progress of recent years represents major steps forward for the five-year strategic plan to modernize the Department into one of the premiere Community Development operations in the region.

NEW TECHNOLOGIES, NEW ERA

The Department's long-term infrastructure plan includes investments in new technologies to modernize the tools and resources that the Department relies upon. Investments include transitions to electronic records, telephone automation, mobile computer technology, and the customization and implementation of database systems. In 2023-2024, the City fully implemented new enterprise permitting & licensing (EP&L) software, which continues to transform the City's permitting, inspections, and plan review operations in both the Building and Planning divisions, as well as interdepartmentally with Public Works, Finance, and the City Clerk's offices. The new software represents the most impactful strategic investment in the department in the past five years. It creates new customer relation experiences and improves and streamlines internal coordination. On-going staff training is key to the utilization of the features of this important tool.

The City's EP&L software is the main tool staff use to document and track the progress of development projects, primarily used in managing permits and inspection workflow. The software will be integrated with electronic plan review software, which will reduce workflow time by speeding up communication and transfer of materials between the City and applicants. The EP&L software represents a significant investment in providing the tools the Department needs to implement its strategic plan to modernize the City's permitting and field operations.

ADAPTABLE PERSONNEL DESIGN

The Department's overall strategy is to develop and maintain staffing levels sufficient to address average levels of service demand and supplement that capacity with use of overtime, surge staffing, and contract services to overcome higher levels of demand during the peak building season. This structure allows the Department to nimbly supplement City personnel to address the community's demand for building permit and inspection services in real-time, and to address staff turnover and medical leaves.

Since 2020, the volume and rhythm of construction work has been more variable and inconsistent than historic averages. The City tailored labor to the current-demand. The difficulty of staffing functions due to labor shortages presents an on-going challenge. The use of contract services aids the organization during transitions, but there too staffing shortages are challenging.

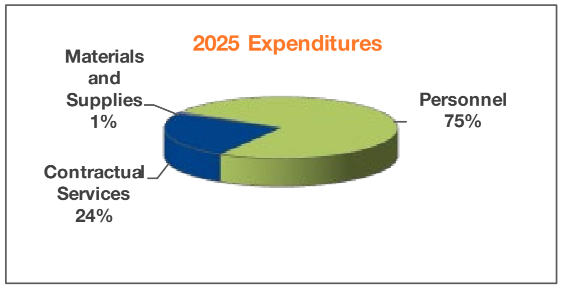
COMMUNITY DEVELOPMENT
BUILDING DIVISION

Account Code: 1110500
Budgeted Full-time Equivalent Positions: 18.68

PURPOSE

The Building Division enforces City building and land use regulations for building construction, site improvements, signs, and property maintenance. These regulations safeguard public health, safety, and general welfare. The Division reviews architectural and engineering plans for proposed projects; issues permits; collects permit and impact fees, and deposits; inspects properties for compliance; and issues inspection reports, violation notices, citations, and certificates of occupancy. The Division works with all City departments to ensure Code compliance.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	1,919,200	2,095,300	2,095,300	2,322,700
Contractual Services	532,500	718,200	718,200	734,200
Materials and Supplies	21,700	25,100	25,100	25,900
Capital, Transfers, Debt	-	-	-	-
TOTAL	**2,473,500**	**2,838,500**	**2,838,500**	**3,082,800**



2024 OBJECTIVES ACCOMPLISHED

- Issued 3,561 permits and performed 10,158 inspections through various phases of construction and code enforcement activities.[1] Customer service staff responded to 21,852 calls[2], 6,802 emails, and 2,662 walk-in visits, averaging about 87 customer calls and 13 in-person customers per day[3]. The Fire Prevention Bureau conducted 1,920 life safety related inspections.[4] [P,E]
- Implemented the enterprise permitting and licensing module of the City's ERP implementation, assisting customers with transition to online services. [F, E]
- Trained staff in the use of records management software for Fire Prevention activities to improve productivity through mobile inspection functionality and equipment. [P, F]
- Developed and expanded training materials for new software systems. [F,E]
- Improved communication through website and permit handout updates. [F,E]
- Assessed new building codes, including the Illinois Stretch Code, and developed a comprehensive building code amendment package. [P,E,S]
- Started researching electric vehicle readiness matters, continued inspector training related to solar energy installations, and maintained commitment to three-day plan review[5] for small solar projects. [S]
- Cross-trained staff in key areas to provide greater customer service and organizational flexibility. [F,E]
- Conducted procurement for contract building-related services to provide additional surge capacity and specialty plan review/inspection services, as needed. [F,E]

2025 OBJECTIVES

- Review and process permit applications and administer land use and construction codes effectively. [A]
- Implement building code amendments related to International Code Council's 2024 code cycle, and State of Illinois Building Stretch Code as directed / adopted by Council. [P,E,S]
- Continue cross-training program, in multiple personnel functions, for improved customer service. [F,E]
- Continue researching electric vehicle readiness matters, continued inspector training related to solar energy installations, and maintained commitment to three-day plan review[6] for small solar projects. [S]
- Contribute to the City's diversity, equity, and inclusion policies and initiatives. [A]

[1] The period Aug. 2023 - Jul. 2024
[2] Calls per day based on 252 days to account for holidays.
[3] In-person visits walk-in per day based on 200 days to account for holidays and office closed to walk-in service each Monday.
[4] The period Aug. 2023 - Jul. 2024.
[5] The City was designated Sol Smart Sliver in late 2022.
[6] The City was designated Sol Smart Sliver in late 2022.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

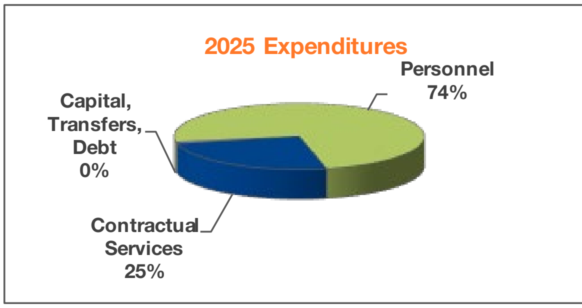
COMMUNITY DEVELOPMENT
PLANNING DIVISION

Account Code: 1110501
Budgeted Full-time Equivalent Positions: 7.5

PURPOSE

The Planning Division is responsible for coordinating long-range planning, administering ordinances that preserve neighborhood character, and enhancing the quality of life and economic 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 affordable housing program. Staff provides support to various City commissions.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	664,800	803,000	803,000	850,700
Contractual Services	203,100	232,700	232,700	283,600
Materials and Supplies	6,500	8,700	8,700	11,000
Capital, Transfers, Debt	291,100	88,000	88,000	-
TOTAL	1,165,500	1,132,400	1,132,400	1,145,300



2024 OBJECTIVES ACCOMPLISHED

- Administered and advised four land use boards and commissions, prepared 75 technical reports, and facilitated 55 public meetings/hearings. [A]
- Developed multiple code amendments aimed at improving clarity, streamlining processes and expanding development rights while providing needed protections, and reflecting new policy. Including, but not limited to, the repark rule that aids re-tenanting of existing comercial spaces, animal hospitals / day care to encourage new businesses to locate in the City, new planned development triggers to add further protections for residential neighborhoods, fence Code improvements to streamline regulation and address the needs of residents etc.[F,E]
- Started developing code amendments related to sustainability included recommendations for implementation of MoveHP plan objectives related to bicycle parking regulations and developed code recommendations for electric vehicle readiness and energy storage systems. [S]
- Implemented Enterprise Permitting and Licensing (EP&L) module for all board and commission processes. Provided technical assistance to customers and trained staff. [F,E]
- Submitted application for Family Friendly Bike Community designation from the the League of Bicyclists. Installed bike shelter / parking in the Ravinia Business District [I,E,S]
- Completed development of a conceptual / schematic design to provide the infrastructure needed for a vibrant pedestrian friendly environment on Second Street and throughout downtown through the implementation of a streetscape furniture amenity plan for downtown. [I,E]
- Implemented online citizen service requests related to departmental matters. [I,E]
- Drafted and issued a request for proposals to procure master plan update consulting services. [I,E,S]
- Developed Ravinia TIF District capital improvement and downtown streetscape amenity investment plans.[I,E]
- Implemented a permitting program for Art Murals. [E]

2025 OBJECTIVES

- Further refine ERP EP&L module to improve operations and customer service. [F,E]
- Complete a strategic planning initiative related to the City's affordable housing grant making program. [F,E,S]
- Manage and update the City's master plan. [A]
- Create and implement a community outreach and education programming per the City's historic preservation plan. [E,S]
- Continue developing code amendments related to sustainability included recommendations for implementation of MoveHP plan objectives related to bicycle parking regulations and developed code recommendations for electric vehicle readiness and energy storage systems. [S]
- Support the City's diversity, equity, and inclusion policies and initiatives. [A]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

Fiscal Stability · Public Safety · Economic Development · Infrastructure Investment · Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110500 Building				
1110500.51010 Full Time Labor	1,172,700	1,292,300	1,292,300	1,427,900
1110500.51020 Part Time Labor	171,600	205,600	205,600	259,400
1110500.51030 Over Time Labor	113,700	115,300	115,300	121,000
1110500.52010 FICA	87,700	99,300	99,300	111,100
1110500.52020 Medicare	20,600	23,400	23,400	26,200
1110500.52030 IMRF	29,600	41,700	41,700	55,400
1110500.52060 Insurance - Health/Dental	321,900	317,800	317,800	321,600
1110500.52090 Insurance - Life	1,300			
1110500.61090 Professional Services - Other	234,000	367,400	367,400	334,400
1110500.62010 Professional Development	5,700	9,900	9,900	9,200
1110500.62020 Membership Dues & Licenses	600	1,200	1,200	1,500
1110500.62030 Postage	200	1,000	1,000	1,000
1110500.62050 Photo & Printing	1,800	3,000	3,000	3,000
1110500.62100 Activities Programming Costs	300	400	400	4,000
1110500.62110 Employee Appreciation	800	1,000	1,000	1,000
1110500.63050 Utilities - Mobile Phones	15,300	14,400	14,400	16,000
1110500.64604 Equipment Charges	72,100	87,700	87,700	158,500
1110500.64605 IT Charges	201,700	232,300	232,300	205,700
1110500.65010 Supplies - Books & Periodicals		4,200	4,200	2,000
1110500.65020 Supplies - Office	5,200	5,500	5,500	5,500
1110500.65030 Supplies - Clothing	1,600	2,000	2,000	2,000
1110500.65130 Business Expenses				1,000
1110500.66040 Furnishings & Small Equipment	900	200	200	1,500
1110500.66060 Computer Software & Hardware	14,100	13,200	13,200	13,900
Total Building	**2,473,500**	**2,838,500**	**2,838,500**	**3,082,800**
1110501 Planning				
1110501.51010 Full Time Labor	485,600	583,400	583,400	631,600
1110501.51020 Part Time Labor	27,000	33,000	33,000	23,900
1110501.51030 Over Time Labor	300			
1110501.52010 FICA	30,300	37,500	37,500	39,600
1110501.52020 Medicare	7,200	8,900	8,900	9,500
1110501.52030 IMRF	9,800	15,100	15,100	19,500
1110501.52060 Insurance - Health/Dental	104,100	125,100	125,100	126,600
1110501.52090 Insurance - Life	500			
1110501.61090 Professional Services - Other	77,100	115,900	115,900	119,900
1110501.62010 Professional Development	2,700	12,700	12,700	8,400
1110501.62020 Membership Dues & Licenses	2,800	6,200	6,200	7,000
1110501.62030 Postage	4,100	6,000	6,000	6,000
1110501.62050 Photo & Printing	200	500	500	500
1110501.62110 Employee Appreciation	1,300	600	600	800
1110501.64604 Equipment Charges	6,100	7,500	7,500	5,900
1110501.64605 IT Charges	108,800	83,400	83,400	135,200
1110501.65010 Supplies - Books & Periodicals		300	300	300
1110501.65020 Supplies - Office	4,500	5,500	5,500	5,500
1110501.65030 Supplies - Clothing		300	300	300
1110501.65130 Business Expenses	200	300	300	300
1110501.66040 Furnishings & Small Equipment	1,700	1,100	1,100	1,500
1110501.66060 Computer Software & Hardware		1,300	1,300	3,200
1110501.71030 Improvements Other Than Bldg	291,100	88,000	88,000	
Total Planning	**1,165,500**	**1,132,400**	**1,132,400**	**1,145,300**

COMMUNITY DEVELOPMENT DEPT.
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110900 Historic Preservation Comsn				
1110900.61090 Professional Services - Other	2,900	18,500	18,500	9,200
1110900.62020 Membership Dues & Licenses	200	300	300	300
1110900.62040 Advertising	300	500	500	500
1110900.62050 Photo & Printing				7,800
1110900.65010 Supplies - Books & Periodicals		100	100	100
Total Historic Preservation Commission	**3,400**	**19,400**	**19,400**	**17,900**
1110901 Plan Commission				
1110901.61090 Professional Services - Other	4,400	6,200	6,200	6,200
1110901.62040 Advertising	2,000	2,500	2,500	2,500
1110901.65020 Supplies - Office		100	100	100
Total Plan Commission	**6,400**	**8,700**	**8,700**	**8,700**
1110902 Housing Commission				
1110902.61090 Professional Services - Other	6,100	7,300	7,300	8,100
1110902.62020 Membership Dues & Licenses		300	300	300
1110902.62100 Activities Programming Costs		500	500	500
1110902.65010 Supplies - Books & Periodicals		100	100	100
Total Housing Commission	**6,100**	**8,200**	**8,200**	**8,900**
1110903 Zoning Board of Appeals				
1110903.61090 Professional Services - Other	4,400	4,800	4,800	6,200
1110903.62040 Advertising	2,500	4,300	4,300	4,300
1110903.65130 Business Expenses		100	100	100
Total Zoning Board of Appeals	**6,900**	**9,100**	**9,100**	**10,500**
General Fund Total for Community Development	**3,661,700**	**4,016,200**	**4,016,200**	**4,274,100**
143 TIF - Ravinia Fund				
1430730.71030 Improvements Other Than Bldg	55,400	180,000	180,000	1,272,000
Total TIF - Ravinia Fund	**55,400**	**180,000**	**180,000**	**1,272,000**
321 Housing Trust Fund				
32105.51010 Full Time Labor	33,900	35,400	35,400	37,700
32105.52010 FICA	2,000	2,200	2,200	2,300
32105.52020 Medicare	500	500	500	500
32105.52030 IMRF	700	1,000	1,000	1,200
32105.52060 Insurance - Health/Dental	9,900	8,200	8,200	8,300
32105.62100 Activities Programming Costs	257,500	354,700	354,700	397,700
Total Housing Trust Fund	**304,600**	**402,000**	**402,000**	**447,800**
Community Development Total All Funds	**4,021,700**	**4,598,200**	**4,598,200**	**5,994,000**

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.

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 Department's mission is to maintain, preserve, and protect the City's infrastructure resources; assist residents regarding development of property and forestry practices; provide safe and high quality potable water to residents and external customers; and provide a reliable and user-friendly public transit system. Public Works is accredited by the American Public Works Association. The Department is organized into four Groups: the Support Services Group overseeing the Administration Division, the Recycling Center, and the Transit Unit; the Engineering Division overseeing floodplain, steep slope zone, development projects, and 10-year capital improvement planning for infrastructure improvements; the Operations Group overseeing the Forestry, Facilities, Streets, Water Distribution, Sewer, and Fleet/Equipment Divisions; and the Water Production Division overseeing the 24/7/365 operational Water Treatment Plant, backflow prevention program, and providing potable water to 60,000 residents including non-Highland Park customers.

Successful Grants

Over the past few years, the Department was successful in obtaining grants totaling over $46 million for infrastructure upgrades. The grant-funded projects include bridge replacement projects, new bike path installation, conversion of concrete streets to asphalt streets, storm sewer upgrades, beautification of bike trails, high efficiency HVAC units, conversion to LED lights, and other related projects. Construction of two major projects, Second Street Streetscape Project and Central Business District Resurfacing Project are complete. Construction of the Park Avenue West Bridge over the Skokie River is scheduled for completion in 2025. Reconstruction of the Surface Transportation Program-funded project, Green Bay Road, is anticipated in the next five years. All projects are advanced with significant public engagement.

PUBLIC WORKS IMPACT

The Department successfully secured over $46 million in grants.

Green Infrastructure and Move HP Initiatives

The Department is a leader among North Shore communities, in incorporating green infrastructure elements within capital projects. Over the past few years, all new City parking lots and alleys were constructed with permeable materials, rain gardens and LED lights. The Department implemented over $2 million of bicycle and pedestrian improvements which were identified as priorities in the MoveHP Plan. These improvements increase connectivity within the City, include the recently completed sidepath on Clavey Road, and planned replacement of the Pedestrian Bridge over US Route 41. The new bridge will be ADA compliant.

PUBLIC WORKS
BY THE NUMBERS

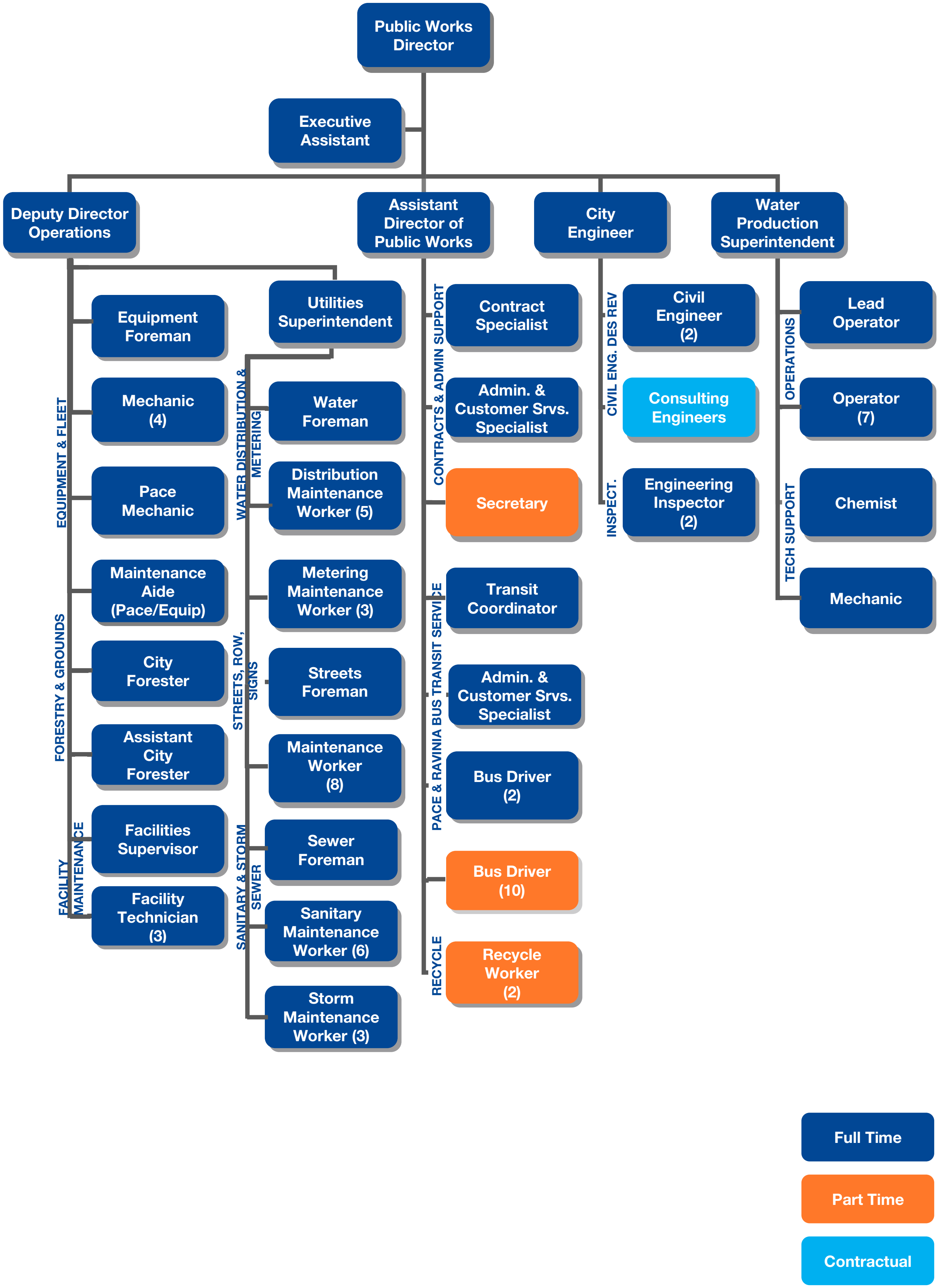
In 2024, the Department rehabilitated a record number of 51 street blocks, asphalt and concrete, the highest number ever!

Upcoming Facility Upgrades

The Department manages City facilities including life safety inspections. The average age of City buildings exceeds 50 years making maintenance challenging. The Department had a master plan completed for City facilities. Improvements are completed on a scheduled timeline to ensure the facility is functional, as designed. The Department is instrumental in partnering with other Departments for the construction of new facilities. The Department is supporting the 1201 Park Avenue West facility renovation, will assist the Library with their expansion needs, and lead in the redevelopment of the Public Services and Fire Station 34 buildings.

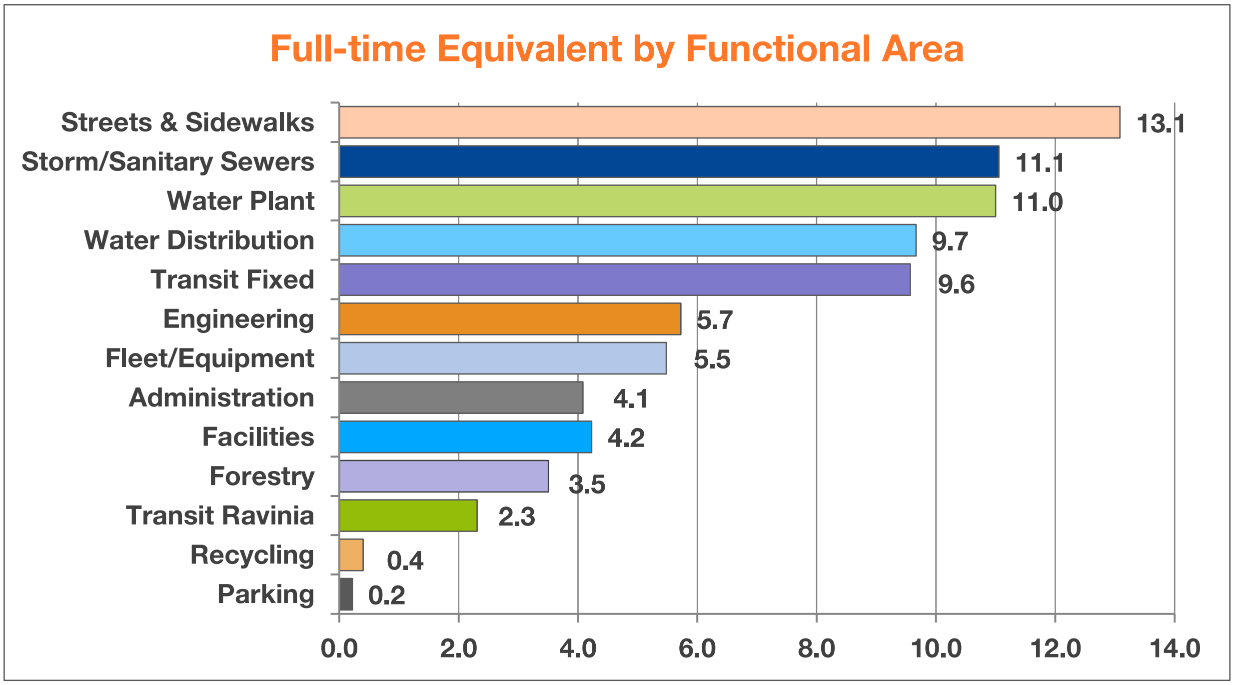
PUBLIC WORKS
ORGANIZATIONAL CHART

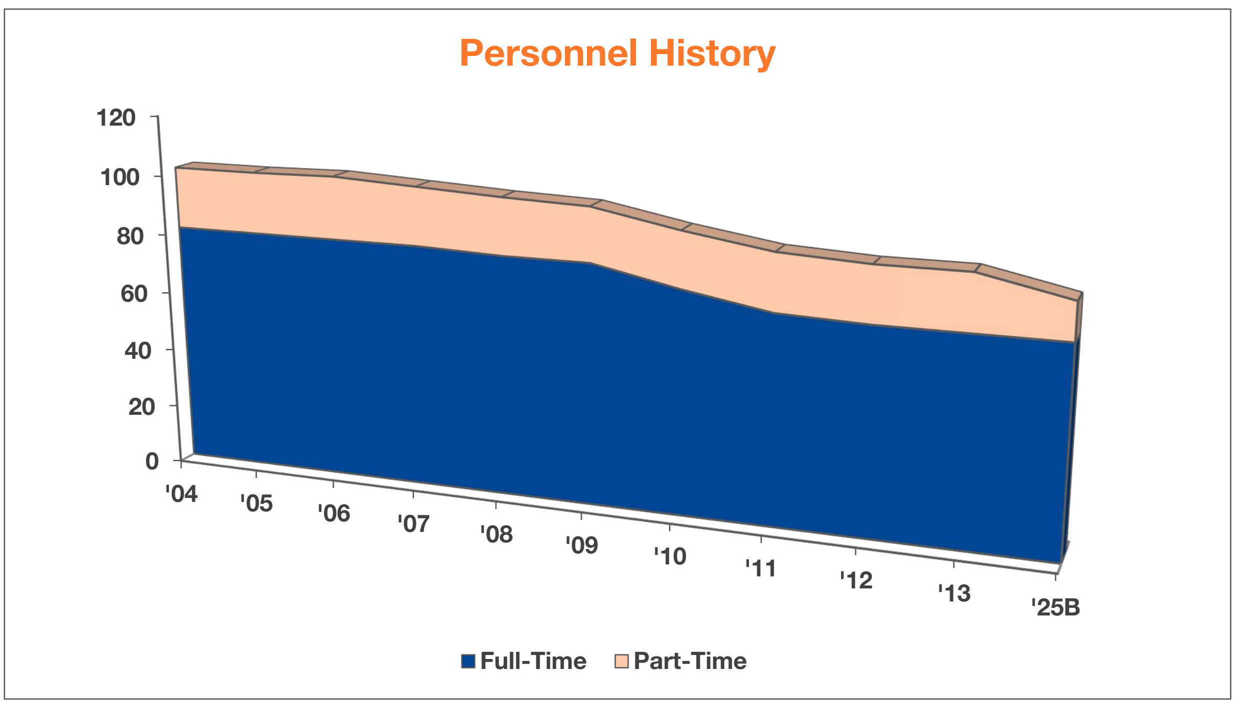
Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability



PUBLIC WORKS

PERSONNEL



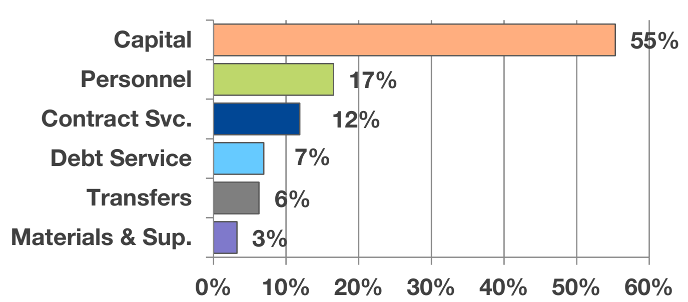


PUBLIC WORKS

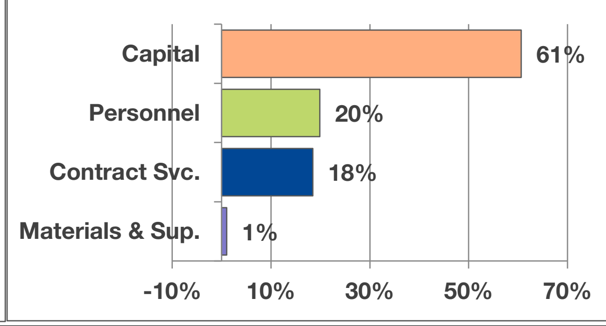
DEPARTMENT BUDGET SUMMARY

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

2025 Total Expenditures



2025 General Fund Expenditures



Expenditures by Program	Pg. No.	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
Administration[1,2]	171	728,400	726,900	726,900	804,500	77,600	10.7%
Engineering[1,2]	172	870,600	1,000,300	1,000,300	1,045,400	45,100	4.5%
Forestry[1,2,3,4]	173	1,133,800	1,290,600	1,290,600	1,461,500	170,900	13.2%
Facilities[4]	174	3,061,200	2,932,900	2,932,900	4,841,600	1,908,700	65.1%
Parking Admin., Constr. & Improve.[4]	175	217,800	5,628,500	5,628,500	3,392,900	(2,235,600)	-39.7%
Transportation Advisory Group	196	-	-	-	-	-	0.0%
Total General Fund		**6,011,900**	**11,579,200**	**11,579,200**	**11,545,900**	**(33,300)**	**-0.3%**
Multi-Modal Transp. Fund[1,2,5]	230	4,398,500	5,663,300	5,663,300	6,300,600	637,300	11.3%
Motor Fuel Tax Fund	240	1,201,200	1,750,000	1,750,000	1,850,000	100,000	5.7%
Total Other Govnmt. Funds		**5,599,700**	**7,413,300**	**7,413,300**	**8,150,600**	**737,300**	**9.9%**
Water Fund[2,6,7]	274	11,649,500	17,814,800	17,814,800	22,377,700	4,562,900	25.6%
Sewer Fund[2,6,7]	286	8,605,100	9,193,100	9,193,100	6,240,700	(2,952,400)	-32.1%
Total Enterprise Funds		**20,254,600**	**27,007,900**	**27,007,900**	**28,618,400**	**1,610,500**	**6.0%**
Capital Fund - Streets[7,8]	219	6,814,100	14,470,800	14,470,800	8,315,000	(6,155,800)	-42.5%
Total Capital Fund		**6,814,100**	**14,470,800**	**14,470,800**	**8,315,000**	**(6,155,800)**	**-42.5%**
Equip. Maint. & Replacement[2,7]	302	1,686,500	2,370,000	2,370,000	2,039,200	(330,800)	-14.0%
Total Internal Service Funds		**1,686,500**	**2,370,000**	**2,370,000**	**2,039,200**	**(330,800)**	**-14.0%**
Total All Funds[1]		**40,366,800**	**62,841,200**	**62,841,200**	**58,669,000**	**(4,172,200)**	**-6.6%**

Notable Budget Comments:

1. Personnel changes include staffing changes as detailed in the Budget Preparation Notes within the Budget Process and Structure Section, consistency with the City's compensation plan changes, and anticipated higher insurance costs.
2. In addition to the changes noted above and below, the following divisions were impacted by reallocation of IT Charges between City divisions due to updated usage data: Admin., Engr., Forestry, Water Fund, Sewer Fund, and Eqp. Fund.
3. Forestry - higher equipment charges consistent with Eqp. Fund costs.
4. Parking, Facilities, and Forestry include updates for parking lots/decks maint./repair ($3.1 million), Bike Walk ($2.6 million), facilities ($1.2 million), Ped. Bridge over US 41 planning ($400,000), and tree planting/maint. ($215,000), consistent with the 10-year CIP.
5. MMF - higher eqp. charges consistent with Eqp. Fund costs, higher professional services due to higher ridership and higher insurance costs, net of lower capital consistent with the 10-Year CIP.
6. The Water and Sewer Funds include changes in contractual services and materials and supplies reflecting market place cost increases.
7. In addition to the changes noted in above, the year-to-year variances for the Water, Sewer, Capital Fund-Str., and Eqp. Funds reflect changes in capital, debt service, and eqp. charges, consistent with the 10-year CIP. Additional fund information is included in the fund and capital sections of this budget document.
8. Capital Fund-Streets 2025 improvements are for Streets ($7.3 million), Bridges ($860,000), Public Svcs. Bldg. planning ($500,000), Ravines ($75,000),and Sidewalks ($75,000), consistent with the 10-year CIP. Additional information is included in the capital section of this budget document.

See Glossary of Terms and Funds in the Appendix.

OPERATIONAL PLAN

The Public Works Department aims to provide excellent, professional, effective, and efficient service, including customer service, infrastructure maintenance and improvement, high-quality water provision, and natural resources preservation while prudently applying proven technology. The Department implements new procedures through the strategic movement of personnel and restructuring. Supervisory staff receive mid-level leadership training to manage and lead upcoming changes. The process includes succession planning, training, and professional growth opportunities.

The Department provides infrastructure procurement services that reduce costs and increase efficiencies. The Department uses services such as the State of Illinois Department of Central Management Services (CMS), the Northern Illinois Municipal Electric Cooperative (NIMEC) for purchasing electricity, the Intergovernmental Utilities Purchasing Cooperative (IUPC) for purchasing gas, and the Municipal Partnering 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. The GISC includes 44 communities and provides services such as utility information, aerial images, and other pertinent infrastructure information.

INFRASTRUCTURE INVESTMENT PLAN

The Department oversees an aggressive 10-Year Capital Improvement Program (CIP) in partnership with the Finance Department, which advises on funding and fund balancing. The plan prioritizes and budgets projects ranging from street rehabilitation to facility upgrades. The Department reviews infrastructure improvement needs annually and prioritizes projects based on asset rating, master plans, grant funding, public input, City funding, and Council approval. The 10-Year CIP includes short and long-term projects, including water conservation and energy efficiency initiatives, lead pipe replacement program, facility upgrades, tree and landscape management and replacement, sustainable fleet initiatives, continued enrollment of residents into the City's My Water Use Program, which allows residents to manage their water use, sidewalk snow removal improvements, and Move HP plan implementation for pedestrian and bicycle safety and connectivity. Long-term projects are reviewed during the City's annual budget process. The Department continues proactive maintenance and planning to stay ahead of large infrastructure projects.

PERSONNEL PLAN

The Department is staffed with 68 full-time and approximately 21 part-time employees (12.3 FTE) in its four divisions: Support Services, Operations, Engineering, and Water Production. The Support Services Division oversees Administration, Contract Management, Recycling, and Transit. The Operations Division oversees Fleet/Equipment, Facilities, Forestry, Sewer, Streets, and Water Distribution. The Engineering Division oversees Commercial and Subdivision Development Reviews, Flood Plain Development, Steep Slope Development, the Watershed Development Ordinance, and the 10-Year CIP. The Water Production Division oversees the 24/7/365 operation of the Water Plant and backflow prevention program.

Public Works strives to deliver a high level of customer service for residents and visitors to the community. Over the past several years, Public Works has experienced significant turnover in staffing as long-tenured employees have retired. This has resulted in a younger, less experienced staff and has presented exciting opportunities for the future. New staff members have exhibited enthusiasm for their positions and an interest in learning the skills for success. The Department will support employees by advancing training and professional development opportunities. Operational staff in the Streets, Sewer, and Water Distribution Sections participate in a cross-training program that provides hands-on training in each unique Section. Employees who demonstrate key skills, leadership abilities, knowledge, and an interest in advancement will be provided opportunities to develop managerial and supervisory skills. Investing in staff training and development helps ensure that staff work safely, efficiently, and expertly, allowing the Department to continue providing exceptional service to the community. Retaining and offering professional development opportunities to staff assists in succession planning, providing opportunities for advancement and helping ensure critical staffing needs continue to be met.

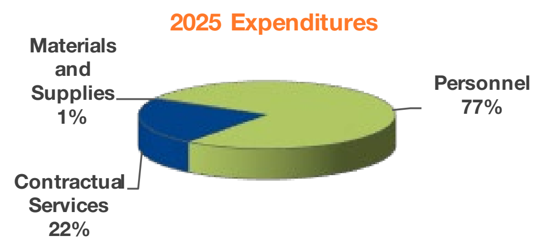
PUBLIC WORKS
ADMINISTRATION

Account Code: 1110600
Budgeted Full-time Equivalent Positions: 4.09

PURPOSE

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

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	564,500	590,700	590,700	619,900
Contractual Services	160,700	132,400	132,400	180,300
Materials and Supplies	3,300	3,800	3,800	4,200
Capital, Transfers, Debt	-	-	-	-
TOTAL	728,400	726,900	726,900	804,500



2024 OBJECTIVES ACCOMPLISHED

- Supported the City's planning and managed Public Works operations for Independence Day events. [P]
- The Public Works Department received full four-year accreditation by the American Public Works Association (APWA) for the fifth time. This accreditation formally recognizes that the Department is in full compliance with the recommended management practices set forth in APWA's Public Works Management Practices Manual. [I]
- Continued administration of the Department's safety training program, including employee participation in monthly discussions, safety videos, and supervisor observation reviews. [F]
- Conducted departmental Safety Review Board meetings to review accidents and discuss various safety training and enhancements. [F]
- Partnered with Human Resources to fill several staff openings. [F]
- Coordinated 195 bid documents, contracts, and agreements to maintain City services. [I, F]
- Partnered with the City Manager's Office and other local and regional agencies to conduct a comprehensive transportation analysis for ensuring the transportation network best serves the public. [P,F,S]
- Continued representation as a City and executive board member for the Geographical Information System Consortium (GISC) and provided administrative support for the assigned GIS Analysts. Continued coordination and interdepartmental communication of various GISC initiatives and updates to myGIS, the software program utilized by the consortium members. [I]

2025 OBJECTIVES

- Continue coordinating bid documents, contracts, change orders, and agreements, ensuring contractors and vendors meet agreement legalities, documentation, accountability, and regulation compliance. [I]
- Support enhancements and amendments to the City's diversity, equity, and inclusion policies. [A]
- Continue coordinating myGIS training, specific to each department, to ensure employees understand and utilize the complete functionalities and capabilities of the system. Continue serving as executive board member for the GISC. [I]
- Continue incorporating sustainability practices and energy efficiency into operations and requests for proposals. [F,S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

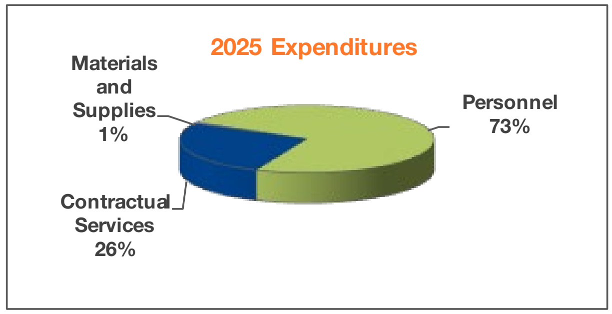
PUBLIC WORKS
ENGINEERING

Account Code: 1110601
Budgeted Full-time Equivalent Positions: 5.72

PURPOSE

The 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, and storm water detention and floodplain requirements for single family and commercial developments. The Division evaluates steep slope construction activities and ravine erosion management, traffic engineering, and traffic safety improvements.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	709,400	721,600	721,600	764,900
Contractual Services	154,500	271,400	271,400	273,100
Materials and Supplies	6,700	7,300	7,300	7,400
Capital, Transfers, Debt	-	-	-	-
TOTAL	870,600	1,000,300	1,000,300	1,045,400



2024 OBJECTIVES ACCOMPLISHED

- Performed in-house design services on contracts for nine public improvement projects and managed consultant design services for 17 public improvement projects.[I]
- Performed field inspection services on contracts for eight public improvement projects. [I]
- Managed consultant construction engineering services for seven public improvement projects.[I]
- Continued preliminary engineering for six grant-funded bridge replacement projects. [I]
- Completed a mandatory annual National Pollutant Discharge Elimination System (NPDES) plan and report to the Illinois EPA. [P]
- Completed 47 reviews for private developments. Completed 20 reviews and/or inspections for private work within the Steep Slope Zone, with 17 related to floodplain issues. [I]
- Participated in inter-departmental discussions for redeveloping commercial and multi-family properties. [E]

2025 OBJECTIVES

- Continue reviewing flood mitigation and stormwater management measures including a Buy-Out Program with Lake County, North Branch Chicago River Consortium, Lake Michigan Watershed Development Group, neighboring communities, and other state and federal agencies. [I]
- Continue reviewing and coordinating with the Army Corps of Engineers for the Regional Flood Mitigation Management Program. [I]
- Continue participating in inter-departmental and property owner discussions regarding redevelopment of commercial and multi-family properties. [E]
- Oversee design services for six infrastructure improvement projects including inspection services for:
    - Six federally funded bridge projects.[I]
    - Concrete roadway and sidewalk improvement projects.[I]
    - One water main improvement project and one storm sewer improvement project.[I]
    - One Lake Michigan Bluff Slope Stabilization project.[I]
    - Two MoveHP improvement projects and four parking lot improvement projects.[I]
- Oversee design consultant services for 21 infrastructure improvement projects. [I]
- Oversee construction for 11 infrastructure improvement projects and manage consultant field inspections on contracts for 10 public improvement project.[I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

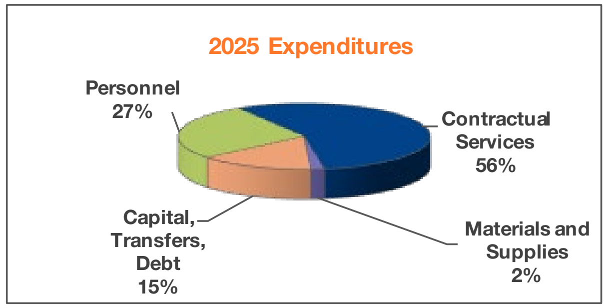
PUBLIC WORKS
FORESTRY SERVICES

Account Code: 1110602
Budgeted Full-time Equivalent Positions: 2.73

PURPOSE

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

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	341,500	371,400	371,400	399,500
Contractual Services	660,700	758,800	758,800	821,600
Materials and Supplies	17,500	25,400	25,400	25,400
Capital, Transfers, Debt	114,100	135,000	135,000	215,000
TOTAL	1,133,800	1,290,600	1,290,600	1,461,500



2024 OBJECTIVES ACCOMPLISHED

- Monitored the presence of emerald ash borer (EAB), continued routine survey and removal of infested ash trees, and continued monitoring for Dutch elm disease (DED). [I, S]
- Planted ~325 new parkway trees. [I, S]
- Pruned ~2,000 parkway trees. [I, S, P]
- Removed ~350 dead, dying, diseased or hazardous trees from City rights-of-way. [I, S, P]
- Implemented a new Central and Ravinia Business Districts Maintenance Contract. [I, E,S]
- Installed new tree grates and trees as part of new Central Business District (CBD) streetscape along with new landscaped planters along Central Avenue. [I, P, S]
- Installed new landscaping at the Police Station. [I, S]
- Continued expansion of the McClory Trail Pollinator Garden initiative in Ravinia Neighborhood. [I, S, P]
- Reviewed 275 construction site plans for tree preservation, collaborating with the Building Division, and issued 650 permits for tree removal on residential private property unrelated to construction. [I, E,S]
- Improved landscaping at Fire Station 33. [I, S]

2025 OBJECTIVES

- Monitor EAB, DED, and other insect and disease threats to the urban forest, with continued planting of trees to replace losses and diversify species for increased resiliency to future insect and disease threats. [I, S]
- Plant 350 street trees. [I,P,S]
- Prune 2,500 trees. [I,P,S]
- Remove 350 trees. [I,P,S]
- Review, inspect, and finalize 250-450 construction site plans for tree preservation and review 500-900 permits for tree removal on residential private property unrelated to construction. [I,P,S]
- Re-landscape CBD plant beds, following 2024 prototype. [I, E, S]
- Continue expanding the McClory Trail Pollinator Garden initiative. [I,P,S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

PUBLIC WORKS
FACILITIES - MAINTENANCE

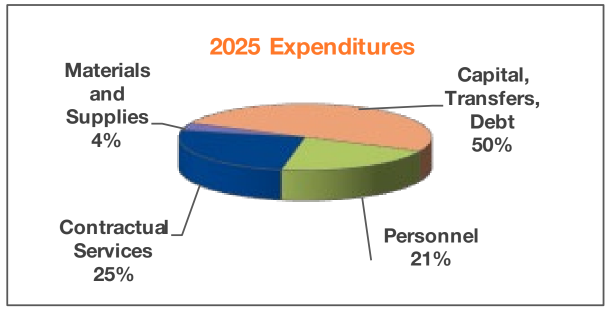
Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 1110610
Budgeted Full-time Equivalent Positions: 4.16

PURPOSE

The Facilities Division is responsible for the daily operation and maintenance of 28 primary and secondary City facilities, including City Hall, the Public Services building, the Police Station, three train stations, three fire stations, the Firearms Training Center, the Fire Training Tower, the 1201 Park Avenue West facility, and other City-owned properties. This Division is responsible for the operation and maintenance of the City's indoor and outdoor parking structures, and various Central Business District amenities.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	401,300	438,600	438,600	488,500
Contractual Services	536,500	612,900	612,900	585,400
Materials and Supplies	78,200	82,600	82,600	82,600
Capital, Transfers, Debt	1,806,900	825,900	825,900	1,160,000
TOTAL	2,822,800	1,960,000	1,960,000	2,316,600



2024 OBJECTIVES ACCOMPLISHED

- Installed new CCTV and building access systems in multiple locations using the same platform to improve security throughout the city. [I,P]
- Replaced the Police Station's old HVAC building automated system (BAS) and install a new BAS at City Hall to allow for remote access and system integration between buildings, specifically the Police Station, the 1201 Park Ave West building and City Hall, including energy efficiency improvements. [F,I,S]
- Renovated the Police Station's lower level. [I]
- Replaced the Police Station training room carpet with environmentally friendly carpet tiles. [I,S]
- Replaced the Police Station second floor lighting with energy efficient LED lighting. [I,S]
- Provided construction support for the 1201 Park Avenue West renovation, including sustainability efficiency improvements. [I,S]

2025 OBJECTIVES

- Tuck-point City Hall and the Fire Training Tower exterior masonry by replacing old mortar joints to prolong the life of the stone and brick exteriors. [I]
- Replace all remaining light fixtures with LED for more energy efficient lighting. [I,S]
- Paint Fire Station 33 apparatus bay and replace apparatus bay beyond life infrared heating system. [I,S]
- Rekey all building exterior doors that received a new building access system to improve security. [P]
- Replace Firearms Training Center's failing fire alarm control panel with non-proprietary fire alarm control panel. [I,P]
- Replace degrading parking decks main fire sprinkler trunk lines to ensure proper functionality of fire sprinkler systems. [P,I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

PUBLIC WORKS
PARKING ADMINISTRATION & CONSTRUCTION

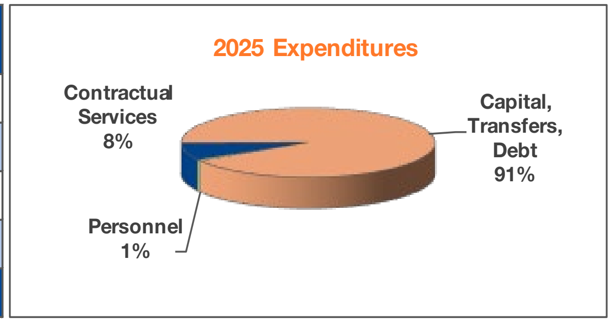
Account Code: 1110603

Budgeted Full-time Equivalent Positions: 0.11

PURPOSE

The Budget provides funds for the daily operation and maintenance of one indoor parking structure, two indoor/outdoor parking structures, and 27 outdoor on-street and off-street parking locations throughout the City.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	7,600	12,900	12,900	21,800
Contractual Services	142,700	249,500	249,500	271,100
Materials and Supplies	300	15,000	15,000	-
Capital, Transfers, Debt	67,200	5,351,100	5,351,100	3,100,000
TOTAL	217,800	5,628,500	5,628,500	3,392,900



2024 OBJECTIVES ACCOMPLISHED

- Upgraded the east and west parking deck lift station pump systems. [I]
- Completed cleaning and power washing of the Port Clinton garage, and the First Street and St Johns parking decks. [I]
- Re-piped the Port Clinton Garage lift station in PVC to improve pitch and prevent freezing. [I]
- Cleared City parking lots of snow from all snow events. [P]
- Designed and constructed lot improvements at the following locations, including sustainability efficiency upgrades, as appropriate:
  - City Hall [I]
  - Community House [I]
  - Ori North [I]
  - 1201 Park Ave West [I]
  - Fire Station #33 [I]
- Completed design of the Public Works Yard & Fire Training Lot. [I]

2025 OBJECTIVES

- Power wash, clean, and collect trash from the three Central Business District parking decks. [I]
- Clear City parking lots of snow from all snow events. [I]
- Complete construction of the Public Works yard & Fire Training lot. [I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110600 Public Works Administration				
1110600.51010 Full Time Labor	432,600	455,100	455,100	478,700
1110600.51030 Over Time Labor	100	500	500	500
1110600.51040 Car Allowance	4,100	4,100	4,100	4,100
1110600.52010 FICA	26,600	28,200	28,200	29,200
1110600.52020 Medicare	6,200	6,600	6,600	6,900
1110600.52030 IMRF	9,300	12,500	12,500	15,700
1110600.52060 Insurance - Health/Dental	85,100	83,700	83,700	84,700
1110600.52090 Insurance - Life	500			
1110600.61040 Professional Services - Plan		6,600	6,600	
1110600.61090 Professional Services - Other	1,300	1,400	1,400	1,600
1110600.62010 Professional Development		2,400	2,400	4,400
1110600.62020 Membership Dues & Licenses	1,000	1,500	1,500	1,500
1110600.62030 Postage	4,600	6,200	6,200	6,200
1110600.63050 Utilities - Mobile Phones	1,300	1,400	1,400	1,400
1110600.64605 IT Charges	152,500	112,900	112,900	165,200
1110600.65020 Supplies - Office	2,400	2,600	2,600	3,000
1110600.65030 Supplies - Clothing	900	1,200	1,200	1,200
Total Public Works Administration	**728,400**	**726,900**	**726,900**	**804,500**
1110601 Engineering				
1110601.51010 Full Time Labor	510,000	510,200	510,200	542,500
1110601.51020 Part Time Labor	33,200	40,200	40,200	42,500
1110601.51030 Over Time Labor	8,800	10,400	10,400	10,900
1110601.52010 FICA	33,700	34,800	34,800	37,000
1110601.52020 Medicare	7,900	8,100	8,100	8,600
1110601.52030 IMRF	11,800	15,400	15,400	19,500
1110601.52060 Insurance - Health/Dental	103,600	102,500	102,500	103,800
1110601.52090 Insurance - Life	600			
1110601.61090 Professional Services - Other	63,700	157,500	157,500	161,500
1110601.62010 Professional Development	1,100	2,600	2,600	2,600
1110601.62020 Membership Dues & Licenses	11,200	10,800	10,800	11,100
1110601.63050 Utilities - Mobile Phones	3,400	3,500	3,500	3,500
1110601.64604 Equipment Charges	12,300	14,900	14,900	31,500
1110601.64605 IT Charges	62,800	82,100	82,100	62,900
1110601.65020 Supplies - Office	700	500	500	600
1110601.65030 Supplies - Clothing	700	1,500	1,500	1,500
1110601.65100 Supplies - Small Tools	1,200	1,100	1,100	1,100
1110601.66060 Computer Software & Hardware	4,100	4,200	4,200	4,200
Total Engineering	**870,600**	**1,000,300**	**1,000,300**	**1,045,400**
1110602 Forestry				
1110602.51010 Full Time Labor	232,100	246,000	246,000	264,700
1110602.51020 Part Time Labor	24,200	35,000	35,000	39,400
1110602.51030 Over Time Labor	3,100	3,800	3,800	3,900
1110602.52010 FICA	15,900	17,700	17,700	19,100
1110602.52020 Medicare	3,700	4,100	4,100	4,500
1110602.52030 IMRF	5,600	7,800	7,800	10,100
1110602.52060 Insurance - Health/Dental	56,700	57,100	57,100	57,800
1110602.52090 Insurance - Life	300			
1110602.61090 Professional Services - Other	319,700	391,900	391,900	401,100
1110602.62010 Professional Development	1,200	1,500	1,500	1,500
1110602.62020 Membership Dues & Licenses	800	900	900	900
1110602.62140 Maintenance Tree Service	297,000	315,200	315,200	323,100

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110602.63030 Utilities - Clean/Waste Dispo		1,000	1,000	1,000
1110602.63050 Utilities - Mobile Phones	2,700	2,400	2,400	2,400
1110602.64604 Equipment Charges	12,400	15,100	15,100	28,800
1110602.64605 IT Charges	26,900	30,800	30,800	62,900
1110602.65020 Supplies - Office	100	300	300	300
1110602.65030 Supplies - Clothing	500	800	800	800
1110602.65060 Supplies - Landscaping	13,800	20,200	20,200	20,200
1110602.65100 Supplies - Small Tools	1,000	2,000	2,000	2,000
1110602.66060 Computer Software & Hardware	2,100	2,100	2,100	2,100
1110602.71030 Improvements Other Than Bldg	114,100	135,000	135,000	215,000
Total Forestry	**1,133,800**	**1,290,600**	**1,290,600**	**1,461,500**

1110603 Parking Administration & Construction

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110603.51010 Full Time Labor		3,200	3,200	13,500
1110603.51020 Part Time Labor	6,900	5,400	5,400	
1110603.51030 Over Time Labor		2,000	2,000	2,100
1110603.52010 FICA	400	700	700	1,000
1110603.52020 Medicare	100	200	200	200
1110603.52030 IMRF	100	300	300	500
1110603.52060 Insurance - Health/Dental		1,100	1,100	4,600
1110603.61090 Professional Services - Other	11,900	64,800	64,800	68,000
1110603.62070 Rent	51,400	73,900	73,900	75,800
1110603.63010 Utilities - Electric	50,800	50,000	50,000	51,500
1110603.63040 Utilities - Telephone	500	800	800	800
1110603.64010 Building Maintenance	28,100	60,000	60,000	75,000
1110603.65120 Supplies - Department	300	15,000	15,000	
1110603.71030 Improvements Other Than Bldg	22,400	5,351,100	5,351,100	3,100,000
1110603.83001 Lease Principal Expense	35,500			
1110603.83002 Lease Interest Expense	9,400			
Total Parking Administration & Construction	**217,800**	**5,628,500**	**5,628,500**	**3,392,900**

1110610 Facilities - Maintenance

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110610.51010 Full Time Labor	271,100	294,100	294,100	347,200
1110610.51020 Part Time Labor	24,400	19,200	19,200	
1110610.51030 Over Time Labor	1,900	13,500	13,500	14,100
1110610.52010 FICA	18,000	20,300	20,300	22,400
1110610.52020 Medicare	4,200	4,700	4,700	5,200
1110610.52030 IMRF	6,400	9,000	9,000	11,900
1110610.52060 Insurance - Health/Dental	75,000	77,900	77,900	87,800
1110610.52090 Insurance - Life	300			
1110610.61090 Professional Services - Other	211,700	245,900	245,900	246,900
1110610.62010 Professional Development	2,200	4,000	4,000	4,000
1110610.62020 Membership Dues & Licenses	100	200	200	200
1110610.62090 Laundry & Uniforms	1,000	1,600	1,600	1,600
1110610.62160 Maintenance of Equipment	36,900	43,000	43,000	42,000
1110610.63010 Utilities - Electric	2,200	1,900	1,900	1,900
1110610.63020 Utilities - Gas Heating	3,300	5,000	5,000	5,000
1110610.63030 Utilities - Clean/Waste Dispo	12,200	10,100	10,100	10,100
1110610.63040 Utilities - Telephone	28,200	52,300	52,300	52,300
1110610.63050 Utilities - Mobile Phones	2,100	2,500	2,500	2,500
1110610.64010 Building Maintenance	195,200	195,900	195,900	212,300
1110610.64604 Equipment Charges	41,400	50,400	50,400	6,500
1110610.65030 Supplies - Clothing	800	1,300	1,300	1,300
1110610.65050 Supplies - Maintenance	56,000	56,100	56,100	56,100

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110610.65100 Supplies - Small Tools	3,800	4,000	4,000	4,000
1110610.65120 Supplies - Department	3,000	3,000	3,000	3,000
1110610.65130 Business Expenses	1,100	1,100	1,100	1,100
1110610.66040 Furnishings & Small Equipment	9,300	10,100	10,100	10,100
1110610.66060 Computer Software & Hardware	4,200	7,000	7,000	7,000
1110610.71020 Bldg & Bldg Improvements	1,797,800	825,900	825,900	1,160,000
1110610.83001 Lease Principal Expense	3,700			
1110610.83002 Lease Interest Expense	5,400			
Total Facilities - Maintenance	**2,822,800**	**1,960,000**	**1,960,000**	**2,316,600**

1110740 MoveHP

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110740.71020 Bldg & Bldg Improvements	238,400	972,900	972,900	2,525,000
Total MoveHP	**238,400**	**972,900**	**972,900**	**2,525,000**
General Fund Total for Public Works	**6,011,900**	**11,579,200**	**11,579,200**	**11,545,900**

1210620 Transit Pace

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1210620.51010 Full Time Labor	468,500	483,000	483,000	503,400
1210620.51020 Part Time Labor	154,600	165,000	165,000	184,900
1210620.51030 Over Time Labor	9,300	7,000	7,000	7,400
1210620.52010 FICA	39,000	40,600	40,600	43,100
1210620.52020 Medicare	9,100	9,500	9,500	10,100
1210620.52030 IMRF	10,200	11,600	11,600	16,800
1210620.52060 Insurance - Health/Dental	142,200	120,300	120,300	121,800
1210620.52090 Insurance - Life	500			
1210620.61060 Professional Services - Med	1,400	2,000	2,000	2,000
1210620.61090 Professional Services - Other	3,500	310,100	310,100	368,800
1210620.62150 Repairs	-	1,800	1,800	1,800
1210620.63040 Utilities - Telephone	1,300	1,800	1,800	1,800
1210620.64605 IT Charges	17,900	30,800	30,800	31,500
1210620.65020 Supplies - Office	1,600	1,700	1,700	1,700
1210620.65030 Supplies - Clothing	3,700	4,800	4,800	5,500
1210620.65120 Supplies - Department	18,200	27,800	27,800	27,900
Total Transit Pace	**881,000**	**1,217,800**	**1,217,800**	**1,328,300**

1210621 Transit Ravinia

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1210621.51010 Full Time Labor	47,000	48,900	48,900	51,400
1210621.51020 Part Time Labor	91,000	94,700	94,700	115,500
1210621.51030 Over Time Labor	51,400	54,700	54,700	57,400
1210621.52010 FICA	11,700	12,300	12,300	13,900
1210621.52020 Medicare	2,700	2,900	2,900	3,300
1210621.52030 IMRF	2,100	2,800	2,800	3,600
1210621.61060 Professional Services - Med	4,300	5,300	5,300	5,300
1210621.61090 Professional Services - Other	3,500	6,400	6,400	6,800
1210621.62150 Repairs	300	900	900	900
1210621.65020 Supplies - Office	300	600	600	500
1210621.65030 Supplies - Clothing	400	600	600	600
1210621.65120 Supplies - Department	3,400	8,000	8,000	8,000
Total Transit Ravinia	**218,200**	**238,000**	**238,000**	**267,000**

1210630 Street & Sidewalk

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1210630.51010 Full Time Labor	718,900	751,300	751,300	770,500
1210630.51020 Part Time Labor	93,200	195,000	195,000	210,900
1210630.51030 Over Time Labor	117,200	205,500	205,500	215,800
1210630.52010 FICA	57,500	71,400	71,400	74,200

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1210630.52020 Medicare	13,400	16,700	16,700	17,400
1210630.52030 IMRF	20,300	31,600	31,600	39,300
1210630.52060 Insurance - Health/Dental	187,400	191,300	191,300	193,700
1210630.52090 Insurance - Life	800			
1210630.61060 Professional Services - Med	300	500	500	500
1210630.61090 Professional Services - Other	355,700	502,000	502,000	514,600
1210630.62020 Membership Dues & Licenses	200	700	700	500
1210630.62090 Laundry & Uniforms	4,000	4,200	4,200	4,300
1210630.62120 Education & Training	2,000	4,000	4,000	4,500
1210630.62160 Maintenance of Equipment	181,400	222,000	222,000	227,600
1210630.62230 Reimbursements	100	300	300	300
1210630.63010 Utilities - Electric	194,500	225,500	225,500	230,000
1210630.63030 Utilities - Clean/Waste Dispo	17,700	19,000	19,000	19,500
1210630.63050 Utilities - Mobile Phones	2,800	1,500	1,500	1,600
1210630.64604 Equipment Charges	741,700	901,900	901,900	1,413,800
1210630.64605 IT Charges	9,000	10,300	10,300	15,700
1210630.65020 Supplies - Office		600	600	600
1210630.65030 Supplies - Clothing	4,800	6,200	6,200	6,300
1210630.65040 Supplies - Repairs	74,500	91,600	91,600	94,500
1210630.65050 Supplies - Maintenance	9,800	13,500	13,500	14,000
1210630.65070 Supplies - Chemicals	227,300	365,000	365,000	374,000
1210630.65100 Supplies - Small Tools	900	3,800	3,800	4,000
1210630.65110 Supplies - Traffic Control	24,500	27,000	27,000	28,000
1210630.65120 Supplies - Department	3,700	6,000	6,000	6,200
1210630.65130 Business Expenses	1,400	1,500	1,500	1,500
1210630.66060 Computer Software & Hardware		1,800	1,800	1,800
1210630.71030 Improvements Other Than Bldg	97,300	100,000	100,000	100,000
1210630.71050 Infrastructure	137,100	235,900	235,900	120,000
Total Street & Sidewalk	**3,299,300**	**4,207,500**	**4,207,500**	**4,705,200**
122 Motor Fuel Tax Fund				
1220640.92609 Transfer To Capital Projects	1,201,200	1,750,000	1,750,000	1,850,000
Total Motor Fuel Tax	**1,201,200**	**1,750,000**	**1,750,000**	**1,850,000**
Other Government Funds Total for Public Works	**5,599,700**	**7,413,300**	**7,413,300**	**8,150,600**
141 Streets & Other Capital Project Fund				
1410710.71030 Improvements Other Than Bldg	6,814,100	14,470,800	14,470,800	8,315,000
Total Streets & Other Capital Project Fund	**6,814,100.52**	**14,470,800**	**14,470,800**	**8,315,000**
Streets & Other Capital Project Fund Total	**6,814,100**	**14,470,800**	**14,470,800**	**8,315,000**
2120660 Water Production				
2120660.51010 Full Time Labor	1,031,400	1,094,900	1,094,900	1,146,900
2120660.51030 Over Time Labor	21,500	58,600	58,600	60,400
2120660.52010 FICA	63,500	71,500	71,500	74,900
2120660.52020 Medicare	14,900	16,700	16,700	17,500
2120660.52030 IMRF	22,600	31,600	31,600	39,600
2120660.52060 Insurance - Health/Dental	228,200	225,500	225,500	228,300
2120660.52090 Insurance - Life	1,100			
2120660.61090 Professional Services - Other	21,700	27,000	27,000	33,000
2120660.62010 Professional Development	200	1,500	1,500	2,500
2120660.62020 Membership Dues & Licenses	6,700	7,100	7,100	7,000
2120660.62030 Postage	1,100	1,700	1,700	3,400

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2120660.62050 Photo & Printing	800	3,000	3,000	1,600
2120660.62090 Laundry & Uniforms	1,600	2,200	2,200	2,200
2120660.62120 Education & Training	1,900	2,500	2,500	3,500
2120660.62160 Maintenance of Equipment	71,000	60,000	60,000	86,900
2120660.63010 Utilities - Electric	578,300	760,000	760,000	750,000
2120660.63020 Utilities - Gas Heating	34,600	47,000	47,000	46,600
2120660.63030 Utilities - Clean/Waste Dispo	56,900	70,000	70,000	61,000
2120660.63040 Utilities - Telephone	300	300	300	300
2120660.63050 Utilities - Mobile Phones	200	200	200	200
2120660.64010 Building Maintenance	12,600	20,000	20,000	20,000
2120660.64604 Equipment Charges	7,800	9,500	9,500	28,400
2120660.64605 IT Charges	63,000	71,800	71,800	70,800
2120660.65010 Supplies - Books & Periodicals				200
2120660.65020 Supplies - Office	1,800	1,900	1,900	2,000
2120660.65030 Supplies - Clothing	4,600	5,000	5,000	5,000
2120660.65050 Supplies - Maintenance	31,700	36,000	36,000	36,000
2120660.65070 Supplies - Chemicals	356,100	390,000	390,000	390,000
2120660.65080 Supplies - Medical & Lab	11,800	13,000	13,000	13,000
2120660.65100 Supplies - Small Tools	800	2,000	2,000	2,000
2120660.65140 Gas, Oil & Anti-Freeze	7,600	8,400	8,400	8,400
2120660.66040 Furnishings & Small Equipment				500
2120660.66060 Computer Software & Hardware	17,200	29,800	29,800	14,600
Total Water Production	**2,673,500**	**3,068,800**	**3,068,800**	**3,156,600**

2120661 Water Distribution

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2120661.51010 Full Time Labor	516,200	528,700	528,700	562,600
2120661.51030 Over Time Labor	53,800	45,500	45,500	46,900
2120661.52010 FICA	35,500	35,600	35,600	37,800
2120661.52020 Medicare	8,300	8,300	8,300	8,800
2120661.52030 IMRF	12,400	15,700	15,700	20,000
2120661.52060 Insurance - Health/Dental	140,400	136,700	136,700	138,300
2120661.52090 Insurance - Life	600			
2120661.61060 Professional Services - Med	300	1,000	1,000	1,000
2120661.61090 Professional Services - Other	144,700	150,500	150,500	155,200
2120661.62020 Membership Dues & Licenses	800	1,000	1,000	1,000
2120661.62090 Laundry & Uniforms	1,800	2,000	2,000	2,100
2120661.62120 Education & Training	1,000	1,300	1,300	1,500
2120661.62160 Maintenance of Equipment	41,700	42,000	42,000	43,000
2120661.62230 Reimbursements		100	100	100
2120661.63030 Utilities - Clean/Waste Dispo	18,000	18,000	18,000	18,500
2120661.63050 Utilities - Mobile Phones	1,300	2,400	2,400	2,400
2120661.64604 Equipment Charges	314,000	381,800	381,800	105,400
2120661.64605 IT Charges	17,900	10,300	10,300	
2120661.65030 Supplies - Clothing	4,500	5,000	5,000	5,300
2120661.65050 Supplies - Maintenance	38,400	37,000	37,000	38,000
2120661.65100 Supplies - Small Tools	1,500	1,600	1,600	1,700
2120661.65110 Supplies - Traffic Control	1,500	1,500	1,500	1,500
2120661.65120 Supplies - Department	21,200	29,900	29,900	28,300
2120661.65130 Business Expenses	3,400	2,400	2,400	2,500
2120661.66060 Computer Software & Hardware		5,900	5,900	1,000
2120661.71040 Machinery & Equipment	8,900	20,000	20,000	50,000
Total Water Distribution	**1,388,000**	**1,484,100**	**1,484,100**	**1,272,800**

Description		2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2120662	**Water Meters**				
2120662.51010	Full Time Labor	225,900	239,000	239,000	249,300
2120662.51030	Over Time Labor	24,500	24,300	24,300	25,000
2120662.52010	FICA	16,000	16,300	16,300	17,000
2120662.52020	Medicare	3,700	3,800	3,800	4,000
2120662.52030	IMRF	5,600	7,200	7,200	9,000
2120662.52060	Insurance - Health/Dental	62,200	61,500	61,500	62,300
2120662.52090	Insurance - Life	300			
2120662.61090	Professional Services - Other	600	4,000	4,000	4,100
2120662.62020	Membership Dues & Licenses	200	300	300	300
2120662.62090	Laundry & Uniforms	900	900	900	900
2120662.62120	Education & Training	800	1,600	1,600	2,100
2120662.62230	Reimbursements		100	100	100
2120662.63010	Utilities - Electric	1,600	2,400	2,400	2,500
2120662.63050	Utilities - Mobile Phones	2,700	4,900	4,900	4,900
2120662.65010	Supplies - Books & Periodicals		400	400	400
2120662.65040	Supplies - Repairs	13,000	35,000	35,000	36,000
2120662.65100	Supplies - Small Tools	1,400	1,600	1,600	1,700
2120662.65120	Supplies - Department	72,600	49,500	49,500	50,800
2120662.66060	Computer Software & Hardware	30,200	42,500	42,500	43,000
2120662.71040	Machinery & Equipment	100,000	100,000	100,000	100,000
Total Water Meters		**562,200**	**595,200**	**595,200**	**613,200**
2120663	**Water Capital Projects**				
2120663.71020	Bldg & Bldg Improvements	78,800	2,672,000	2,672,000	3,538,000
2120663.71030	Improvements Other Than Bldg	2,172,300	5,174,700	5,174,700	8,820,000
2120663.81010	Bond Principal	2,230,100	2,304,900	2,304,900	2,374,800
2120663.81020	Bond Interest	1,001,800	927,500	927,500	849,300
2120663.81030	Bond Administration Fee	2,300	2,700	2,700	3,000
2120663.92601	Transfer To General Fund	1,540,600	1,584,800	1,584,800	1,750,000
Total Water Capital Projects		**7,025,800**	**12,666,600**	**12,666,600**	**17,335,100**
2140670	**Storm Sewer**				
2140670.51010	Full Time Labor	178,100	216,900	216,900	229,600
2140670.51030	Over Time Labor	7,800	22,200	22,200	22,900
2140670.52010	FICA	11,400	14,800	14,800	15,700
2140670.52020	Medicare	2,700	3,500	3,500	3,700
2140670.52030	IMRF	4,000	6,600	6,600	8,300
2140670.52060	Insurance - Health/Dental	62,400	61,500	61,500	62,300
2140670.52090	Insurance - Life	300			
2140670.61030	Professional Services - Engr	1,000	1,000	1,000	1,000
2140670.61090	Professional Services - Other	31,500	36,500	36,500	38,200
2140670.62090	Laundry & Uniforms	1,300	1,600	1,600	1,600
2140670.62120	Education & Training	2,400	2,700	2,700	3,300
2140670.62160	Maintenance of Equipment	1,500	1,600	1,600	1,600
2140670.62230	Reimbursements		100	100	100
2140670.63030	Utilities - Clean/Waste Dispo	12,300	13,000	13,000	13,000
2140670.64604	Equipment Charges	268,100	326,000	326,000	121,100
2140670.64605	IT Charges	17,900	10,300	10,300	
2140670.65050	Supplies - Maintenance	16,000	29,000	29,000	29,000
2140670.65100	Supplies - Small Tools	1,200	1,400	1,400	1,400
2140670.65110	Supplies - Traffic Control		1,500	1,500	1,500
2140670.65120	Supplies - Department		700	700	500
2140670.66060	Computer Software & Hardware	800	2,200	2,200	2,200
2140670.71030	Improvements Other Than Bldg	4,887,800	4,303,000	4,303,000	2,080,000

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2140670.81010 Bond Principal	294,300	308,000	308,000	363,000
2140670.81020 Bond Interest	83,300	72,100	72,100	94,700
2140670.81030 Bond Administration Fee	400	400	400	400
Total Storm Sewer	**5,886,200**	**5,436,300**	**5,436,300**	**3,094,800**

2140671 Sanitary Sewer

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2140671.51010 Full Time Labor	586,800	606,500	606,500	639,300
2140671.51020 Part Time Labor	11,700	37,500	37,500	40,600
2140671.51030 Over Time Labor	54,000	56,400	56,400	58,100
2140671.52010 FICA	41,500	43,400	43,400	45,800
2140671.52020 Medicare	9,700	10,200	10,200	10,700
2140671.52030 IMRF	14,600	19,200	19,200	24,200
2140671.52060 Insurance - Health/Dental	155,000	150,300	150,300	152,200
2140671.52090 Insurance - Life	700			
2140671.61090 Professional Services - Other	37,100	41,100	41,100	44,200
2140671.62020 Membership Dues & Licenses	200	500	500	500
2140671.62090 Laundry & Uniforms	1,900	2,400	2,400	2,400
2140671.62120 Education & Training	2,300	3,500	3,500	4,100
2140671.62150 Repairs	5,000	5,200	5,200	5,200
2140671.62160 Maintenance of Equipment	5,300	5,700	5,700	8,000
2140671.62230 Reimbursements		100	100	100
2140671.63010 Utilities - Electric	4,500	4,100	4,100	4,200
2140671.63020 Utilities - Gas Heating	1,100	1,300	1,300	1,300
2140671.63030 Utilities - Clean/Waste Dispo	13,600	14,000	14,000	14,000
2140671.63050 Utilities - Mobile Phones	4,900	2,000	2,000	2,000
2140671.64604 Equipment Charges	268,100	326,000	326,000	121,000
2140671.64605 IT Charges	-	10,300	10,300	23,600
2140671.65030 Supplies - Clothing	4,000	4,500	4,500	4,600
2140671.65050 Supplies - Maintenance	26,500	30,700	30,700	27,400
2140671.65070 Supplies - Chemicals	1,600	2,600	2,600	2,600
2140671.65100 Supplies - Small Tools	1,200	1,300	1,300	1,300
2140671.65110 Supplies - Traffic Control	1,300	1,300	1,300	1,300
2140671.65120 Supplies - Department	600	1,100	1,100	1,100
2140671.66060 Computer Software & Hardware	3,900	4,500	4,500	4,500
2140671.71030 Improvements Other Than Bldg	1,083,900	1,970,000	1,970,000	1,437,000
2140671.71040 Machinery & Equipment	69,000	90,000	90,000	90,000
2140671.81010 Bond Principal	240,800	252,000	252,000	297,000
2140671.81020 Bond Interest	68,200	59,000	59,000	77,500
2140671.81030 Bond Administration Fee	200	400	400	400
Total Sanitary Sewer	**2,718,900**	**3,756,800**	**3,756,800**	**3,145,900**

Enterprise Funds Total for Public Works	**20,254,600**	**27,007,900**	**27,007,900**	**28,618,400**

2220810 Equip Maint & Replacement - PW

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2220810.51010 Full Time Labor	397,800	467,900	467,900	496,400
2220810.51030 Over Time Labor	5,200	12,500	12,500	12,900
2220810.52010 FICA	24,500	29,800	29,800	31,600
2220810.52020 Medicare	5,700	7,000	7,000	7,400
2220810.52030 IMRF	8,700	13,200	13,200	16,700
2220810.52060 Insurance - Health/Dental	114,200	112,300	112,300	113,700
2220810.52090 Insurance - Life	500			
2220810.61090 Professional Services - Other		1,600	1,600	1,600
2220810.62010 Professional Development		200	200	200
2220810.62020 Membership Dues & Licenses	100	500	500	500

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2220810.62090 Laundry & Uniforms	4,600	4,200	4,200	4,200
2220810.62120 Education & Training	2,100	4,500	4,500	4,500
2220810.62150 Repairs	60,400	67,200	67,200	70,100
2220810.62160 Maintenance of Equipment	9,700	11,000	11,000	11,000
2220810.63030 Utilities - Clean/Waste Dispo	1,300	3,000	3,000	3,000
2220810.63040 Utilities - Telephone	800	1,000	1,000	1,000
2220810.64605 IT Charges	44,900	41,000	41,000	15,700
2220810.65020 Supplies - Office	500	1,000	1,000	1,000
2220810.65030 Supplies - Clothing	1,100	2,500	2,500	2,000
2220810.65040 Supplies - Repairs	184,600	194,700	194,700	210,000
2220810.65100 Supplies - Small Tools	6,200	8,600	8,600	7,100
2220810.65120 Supplies - Department	400	3,000	3,000	1,300
2220810.65140 Gas, Oil & Anti-Freeze	191,800	200,000	200,000	200,000
2220810.66060 Computer Software & Hardware	15,700	19,100	19,100	17,500
2220810.71040 Machinery & Equipment	605,600	1,164,400	1,164,400	810,000
Total Equip Maint & Replacement - PW	**1,686,500**	**2,370,000**	**2,370,000**	**2,039,200**

Public Works Total All Funds	**40,366,800**	**62,841,200**	**62,841,200**	**58,669,000**

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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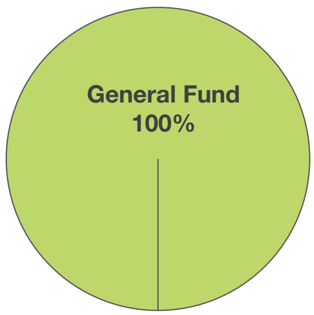
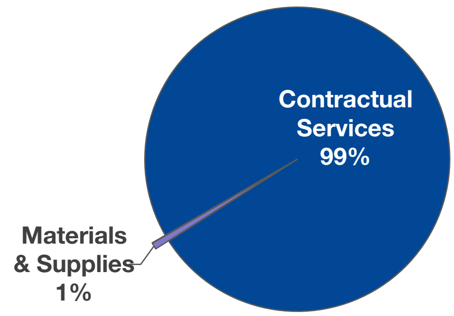
COMMISSIONS & BOARDS

COMMISSIONS AND BOARDS
COMMISSIONS BUDGET SUMMARY

Total 2025 Expenditures



General Fund 2025 Expenditures



Expenditures by Group	Pg. No.	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
Board of Police/Fire Commissioners[1]	187	69,000	44,500	44,500	81,900	37,400	84.0%
Historic Preservation Commission	190	3,400	19,400	19,400	17,900	(1,500)	-7.7%
Housing Commission	191	6,100	8,200	8,200	8,900	700	8.5%
Plan and Design Commission	193	6,400	8,700	8,700	8,700	-	0.0%
Zoning Board of Appeals	197	6,900	9,100	9,100	10,500	1,400	15.4%
Total Commissions in General Fund		**91,800**	**89,800**	**89,800**	**128,000**	**38,200**	**42.5%**

Notable Budget Comments:

1. Board of Police/Fire Commissioners – higher recruitment costs.
2. The following groups, which do not have City-budgeted expenditures, have narratives on the following pages:

Group	Page
Business & Economic Development Advisory Group	188
Cultural Arts Advisory Group	189
Human Relations Advisory Group	192
Sustainability Advisory Group	194
Ravinia Festival Neighborhood Meetings	195
Transportation Advisory Group	196

See Glossary of Terms and Funds in the Appendix.

COMMISSIONS AND BOARDS

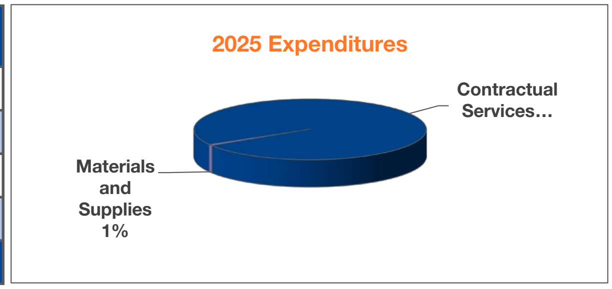
BOARD OF FIRE AND POLICE COMMISSIONERS

Account Code: 1110905
Budgeted Full-time Equivalent Positions: 0.0

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, subject to the applicable collective bargaining agreements.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	68,700	44,000	44,000	81,300
Materials and Supplies	300	500	500	600
Capital, Transfers, Debt	-	-	-	-
TOTAL	**69,000**	**44,500**	**44,500**	**81,900**



2024 OBJECTIVES ACCOMPLISHED

- Established new eligibility lists for the positions of Police Officer (entry level). [P]
- Established new eligibility list for the position of Police Officer (lateral). [P]
- Established new eligibility list for the position of Firefighter / EMT II (entry level). [P]
- Continued evaluating the Board's processes to meet or exceed best practices. [P]
- Continued reviewing open and closed session minutes. [P]
- Continued conducting reviews of post-offer examination elements, when appropriate, to determine candidate pass or fail status, according to the Board of Fire and Police Commissioners rules and regulations.[P]
- Developed ongoing Board member training. [P]

2025 OBJECTIVES

- Establish new eligibility list for the position of Police Sergeant (internal). [P]
- Establish new eligibility list for the position of Fire Lieutenant (internal). [P]
- Establish new eligibility lists for the positions of Police Officer (entry level). [P]
- Establish new eligibility list for the position of Police Officer (lateral). [P]
- Establish new eligibility list for the position of Firefighter / EMT I / EMT II (entry level). [P]
- Continue evaluating the Board's processes to meet or exceed best practices. [P]
- Continue reviewing open and closed session minutes. [P]
- Continue conducting reviews of post-offer examination elements, when appropriate, to determine candidate pass or fail status, according to the Board of Fire and Police Commissioners rules and regulations. [P]
- Implement ongoing Board member training. [P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

COMMISSIONS AND BOARDS

BUSINESS & ECONOMIC DEVELOPMENT ADVISORY GROUP

Account Code: 1110990
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Business & Economic Development Advisory Group (BEDAG) provides advisory recommendations related to the Business Development strategic plan, projects, programs, and policies pertaining to business activity to the City Council. BEDAG holds four regular meetings per year. Business and economic development expenses are budgeted within the City Manager's Office Business Development Division budget.

2024 OBJECTIVES ACCOMPLISHED

- Promoted and fostered the City's business development in an advisory capacity to the City Council. [E]
- Provided feedback on the City's marketing strategy to promote Highland Park to residents and visitors. [E]
- Provided feedback on updates to the City's Business Development Strategic Plan. [E, F, I]
- Conducted business outreach to new businesses to gather information that may be used to improve City services and contribute to the success of local businesses. [E]

2025 OBJECTIVES

- Promote and foster the City's business and development in an advisory capacity to the City Council [E, F, I]
- Provide feedback on major updates to the City's Business Development Strategic Plan. [E, F, I]
- Provide feedback on the City's marketing and social media plan. [E]
- Provide feedback on zoning code projects, as needed. [E, I]
- Conduct business outreach to new businesses to gather information that may be used to improve City services and contribute to the success of local businesses. [E, F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CULTURAL ARTS ADVISORY GROUP

Account Code: 1110994
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Cultural Arts Advisory Group enhances the quality of life for Highland Park residents through the Poet Laureate Program, making recommendations concerning the City's public art program and collection, and by supporting and fostering strong relationships among arts organizations within the community. Cultural arts expenses are budgeted within the City Manager's Office Budget and the City's Public Art Fund.

2024 OBJECTIVES ACCOMPLISHED

- Provided input into the potential relocation of "Miss Nitro", the City's art sculpture located in the grassy area to the west of the Highland Park Public Libary. [I]
- Developed, marketed, and implemented several programs and initiatives of a new Poet Laureate Program.[E]
- Reviewed submissions for the Capture the Heart of Highland Park Photo Contest. [E]
- Reviewed the Arts Award nominations ahead of the Award Ceremony. [E]
- Continued to enhance the City's Public Art Map. [I]

2025 OBJECTIVES

- Provide advisory recommendations pertaining to the City's Public Art Program, including acquisition, conservation, and education projects, or other matters as requested. [F, I]
- Administer the 2025 Arts Award process, which honors a local leader or organization for ongoing leadership and dedication to the arts in Highland Park. [E]
- Continue to develop and support programming of the Poet Laureate program. [E]
- Review and provide advisory recommendations regarding the City public art maintenance long-range plan. [E]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

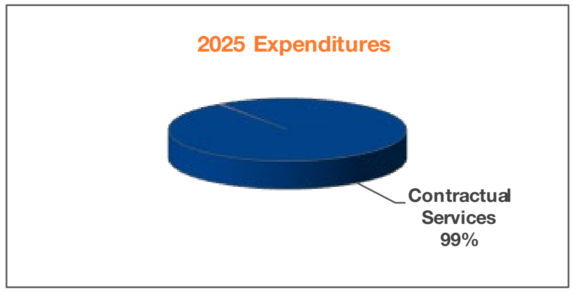
COMMISSIONS AND BOARDS
HISTORIC PRESERVATION COMMISSION

Account Code: 1110900
Budgeted Full-time Positions: 0.0

PURPOSE

The Commission considers the historic and architectural significance of residential buildings, prior to potential demolition, in accordance with Chapter 170.122 of City Code regarding demolitions of dwellings; and considers the appropriateness of alterations and changes to structures, buildings, and landscapes that are local landmarks or located within one of the City's three local historic districts in accordance with the criteria set forth in Chapter 24 of City Code regarding Historic Preservation. The Commission promotes community awareness of the value of preservation through public education and outreach initiatives in accordance with the City's Historic Preservation Plan. The Commission also conducts research and makes recommendations to City Council regarding local landmark designations and the creation of local historic districts in accordance with Chapter 24.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	3,400	19,300	19,300	17,800
Materials and Supplies	-	100	100	100
Capital, Transfers, Debt	-	-	-	-
TOTAL	3,400	19,400	19,400	17,900



2024 OBJECTIVES ACCOMPLISHED

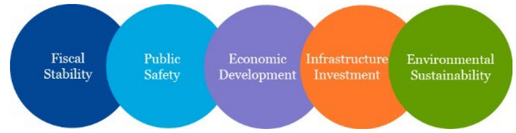
- Researched, reviewed, and evaluated landmark criteria for eight residential properties proposed for demolition. [E, S]
- Considered three certificates of appropriateness for alterations to houses that are within a local historic district or have a local landmark designation. [E, S]
- Considered local landmark nomination of 241 Melba Lane, which Council designated a local landmark.
- Organized historic homes bike tour to celebrate Preservation Month (May) and the 41st anniversary of the City's Historic Preservation Program. [E, S]
- Held the Preservation Awards Ceremony to honor Preservation Award winners. [E, S]
- Awarded Certified Local Government (CLG) grant from State Historic Preservation Office (SHPO) for Architectural Resource Survey. [F]
- Managed consultants engaged in the update of the 2002 Northeast Architectural Resource Survey, and contributed to information gathering, and completed grant reporting to the State as required. [E, S]
- Developed Historic Property Plaque Program, and conducted outreach to real estate community to raise awareness of architecturally and historically significant homes throughout the City. [E]
- Board members completed training, ensuring that members are knowledgeable regarding the appeals process, preservation code, and related procedures. [E, S]

2025 OBJECTIVES

- Conduct hearings and make determinations regarding demolition requests, certificates of appropriateness and local landmark nominations, as required, on an ongoing basis. [E, S]
- Conduct educational initiative and community outreach programming. [E, S]
- Implement a Historic Property Plaque Program. [E, S]
- Educate homeowners regarding historic preservation and the historic significance of their home through outreach, a seminar regarding the value of historic preservation, and the City regulatory processes that help protect architecturally / historically significant properties. [E, S]
- Collaborate with the Highland Park Historical Society to create educational events and presentations on various historic topics. [E]
- Complete Northeast Survey Update project and release the final report. [E, S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

HOUSING COMMISSION

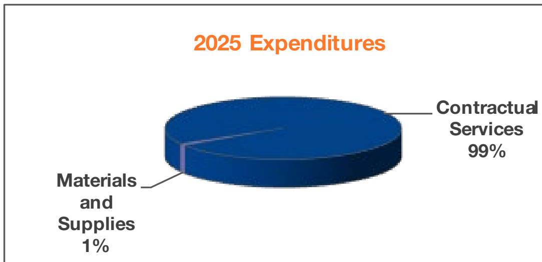


Account Code: 1110902
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The seven member Highland Park Housing Commission was created in 1973 to encourage and engage in the development of low and moderate income housing. The Commission administers the City's Housing Trust Fund and its affordable housing grant making program. It makes recommendations to the City Council regarding the inclusion of affordable housing units within market rate developments pursuant to Chapter 150 of City Code. It also oversees ongoing tenant eligibility verification of all inclusionary housing units, the maintenance of waiting lists for units and the technical assistance provided by not-for-profit grantee / partner Community Partners for Affordable Housing. Commission members also serve as the board of three affordable housing associations overseeing the operations of rental housing developments. Additional information about the Housing Associations and the Housing Trust Fund is included on pages 316-317 and 330-331, respectively.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	6,100	8,100	8,100	8,800
Materials and Supplies	-	100	100	100
Capital, Transfers, Debt	-	-	-	-
TOTAL	6,100	8,200	8,200	8,900



2024 OBJECTIVES ACCOMPLISHED

- Administered the Housing Trust Fund and related grant making program(s). [F,E]
- Oversaw grant administration and monitoring related to the City's scattered site affordable housing grant program including operating grant to Community Partners for Affordable Housing. [F,E]
- Oversaw property management companies to ensure resident satisfaction and proper building and grounds maintenance at Housing Association's affordable properties – see Component Unit section for details. [F,E]
- Made recommendations to City Council regarding inclusionary housing within market rate developments. [F,E]
- Renewed property management agreements, as required biennially by HUD and IHDA, and contract for auditing services. [F]
- Renewed an audit services company for a 5-year contract term. [F]
- Prepared a five-year Grant-Making Strategy Plan. [F,E]

2025 OBJECTIVES

- Administer the Housing Trust Fund and related grant making program(s). [F,E]
- Oversee grant administration and monitoring related to the City's scattered site affordable housing grant program including operating grant to Community Partners for Affordable Housing. [F,E]
- Oversee property management companies to ensure proper building and grounds maintenance at Housing Association's affordable properties – see Component Unit section of the budget for details. [F,E]
- Make recommendations to City Council regarding inclusionary housing within market rate developments. [F,E]
- Prepare plan compliant with the State's Affordable Housing Planning and Appeals Act. [E]
- Implement Strategic Grant Making Plan. [F,E]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

HUMAN RELATIONS ADVISORY GROUP

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 1110991
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Human Relations Advisory Group promotes the American ideals of equality and justice; furthers understanding and communication between Highland Park residents; encourages and facilitates solutions to social problems; examines the nature and causes of prejudice; and fosters diversity, equity and inclusion. Human Relations Advisory Group activity expenses are budgeted within the City Manager's Office budget.

2024 OBJECTIVES ACCOMPLISHED

- Coordinated and hosted the "Day of Service" honoring Dr. Martin Luther King Jr., which saw 800 guests participating in 35 service projects as well as a drive-thru collection of donated items. [E]
- Provided feedback regarding nominations for the City's Humanitarian Award. [P,E]
- Coordinated the City's Awards Ceremony honoring Highland Park's Character Counts, Photography, Arts, Environmental, and Humanitarian Award Recipients. [E]
- Designed & purchased permanent plaque to honor Humanitarian Award recipients. [E]
- Identified initiatives to further promote Human Relations months & special events in/around Highland Park, including amplifying events by other groups and creating events on behalf of the City. [A]

2025 OBJECTIVES

- Coordinate and host "Day of Service" and donation drive honoring Dr. Martin Luther King Jr. [E]
- Provide feedback regarding nominations for the City's Humanitarian Award. [E]
- Plan and implement the Highland Park Awards Ceremony. [E]
- Implement initiatives to further promote Human Relations months & special events in/around Highland Park, including amplifying events by other groups and/or create an additional event on behalf of the City.[A]
- Provide advisory feedback and recommendations on programs or policies related to the Human Relations Advisory Group's mission. [A]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

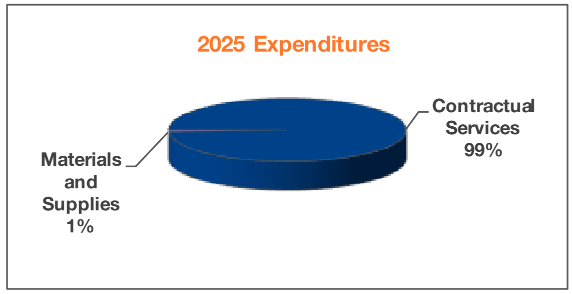
PLAN AND DESIGN COMMISSION

Account Code: 1110901
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Commission considers development plans for compliance with the City's Zoning, Subdivision, and Design Review regulations. In addition to rendering decisions on some land use matters, the Commission makes recommendations to the City Council on major land use development considerations including: planned developments (PUDs) special use permits for conditional uses (SUPs), subdivision of land, zoning text and map amendments, special exceptions, and other matters in accordance with Chapters 150 (Zoning), 151 (Subdivision), and 176 (Design Review) of the City's Codes and consistent with the City's Master Plan, sub-area plans, and related policies, regulations and other plans.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	6,400	8,600	8,600	8,600
Materials and Supplies	-	100	100	100
Capital, Transfers, Debt	-	-	-	-
TOTAL	6,400	8,700	8,700	8,700



2024 OBJECTIVES ACCOMPLISHED

- The Commission conducted 22 meetings with 23 agenda items. Agendas included, but were not limited to, the following developments: a PUD to re-develop the former Solo Cup site, 1700 Old Deerfield Rd.; a PUD and plat for the Acura Dealership; PUD amendments for off-street parking for restaurant uses at 555 Roger Williams Ave. and 55 St Johns Ave.; a PUD amendment for Ravinia Festival Assoc.; a rezoning and SUP for the Park District's West Ridge site; 10 zoning text amendments, including for solar power, PUD triggers for sensitive areas, striking the payment-in-lieu for off-street parking relief, modify the 're-park' rule for reoccupation of existing commercial uses for off-street parking, modify fence regulations, modify tent regulations, modify regulations for detached garages, and create a Domestic Pet Day Care land use; seven distinct design review or sign applications; a PUD to re-establish a carwash at 1970 First Street; and a Special Exception for 700 Park Ave. West. [E, S]

2025 OBJECTIVES

- Consider development applications and make decisions or recommendations to Council. [E,S]
- Consider land use regulatory changes as recommended by staff or as directed by Council. [F, E, S]
- Consider and recommend proactive zoning recommendations related to sub-area planning initiatives as appropriate. [F, E, S]
- In collaboration with City staff, help guide and advise on updates to the Master Plan to include all past legislative actions, ensure internal consistency among planning documents, and reflect current policy values. [F, I, E, S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

COMMISSIONS AND BOARDS
SUSTAINABILITY ADVISORY GROUP

Account Code: 1110995
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Sustainability Advisory Group provides advisory recommendations to the City Council regarding the preservation, enhancement, management, and protection of the City's environment and natural resources and provides recommendations regarding environmental and natural resource-related initiatives identified in the City's Sustainability Plan. Sustainability expenses are budgeted within the Sustainability Fund budget.

2024 OBJECTIVES ACCOMPLISHED

- Reviewed annual greenhouse gas (GHG) emission reporting and provided recommendations on focus areas to reduce greenhouse gas emissions. [I, S, E]
- Approved updated five-year sustainability plan for 2023-2028. [S]
- Actively went out into community to promote and educate residents on communitywide all-in curbside for single-family residential homes. [S,E]
- Participated in community engagement opportunities for education and participation in sustainability related practices, i.e.: Arbor Day, Shred events, Compost giveaway, and IL Solar Home Tour. [S, E, F]
- Evaluated opportunities to implement incentives to promote consumer adoption of higher efficiency products and equipment for home and commercial uses with focus on residential gas reduction. [I, S]
- Provided feedback regarding nominations for the Environmental Award. [E, S]

2025 OBJECTIVES

- Review and offer guidance to City Council in relation to sustainability policies. [A]
- Plan and implement public engagement centered activities such as compost giveaway, Arbor Day, and IL Home Solar Tour. [S]
- Monitor and evaluate community waste, composting, and recycling output relative to sustainability plan goals. [S]
- Recommend educational opportunities for reducing the use, cost, and impact of building energy through energy efficiency, renewable energy, and other energy technologies. [S]
- Design and launch Green Seal Business Program. [S, E]
- Assist with completing the City's sustainability plan projects and initiatives. [S]
- Assist with implementing and tracking the City's greenhouse gas reduction goals. [S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

RAVINIA FESTIVAL NEIGHBORHOOD MEETINGS

Account Code: 1110993
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

Ravinia Festival holds at least two neighborhood meetings per year for residents to interact with Ravinia Festival and City representatives in a conversational setting to discuss matters related to Ravinia Festival operations. Residents within a radius of 800' of Ravinia Festival are notified of the neighborhood meetings, which are also promoted through the City's communications modalities. There are no City-budgeted expenditures associated with these meetings.

2024 OBJECTIVES ACCOMPLISHED

- Ravinia Festival conducted two neighborhood meetings providing a forum for the discussion and resolution of resident inquiries and feedback regarding Ravinia Festival traffic, parking, noise, and public safety. [P, E]
- City staff provided updates regarding traffic and parking control, emergency, and public safety services; the Ravinia District (Roger Williams Ave) event schedule and improvement projects; and facilitated resident feedback for Ravinia Festival operations and related event public transportation. [E,P,S]

2025 OBJECTIVES

- Ravinia Festival will continue to conduct a minimum of two meetings providing a forum for the discussion and resolution of resident inquiries and feedback regarding Ravinia Festival traffic, parking, noise, and public safety. [P, E]
- City staff will continue to provide updates regarding traffic and parking control, emergency, and public safety services; the Ravinia District (Roger Williams Avenue) event schedule and improvement projects; and facilitate resident feedback for Ravinia Festival operations and related event public transportation. [E,P,S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

TRANSPORTATION ADVISORY GROUP

Account Code: 1110904
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Transportation Advisory Group is a recommending body that provides advisory recommendations related to the planning and implementation of transportation plans, including but not limited to the MoveHP Plan, Complete Streets Policy and recommendations from Bike Walk Highland Park. In addition TAG investigates ways and means of improving multi-modal vehicular, bicycle, and pedestrian transportation. There are no City-budgeted expenditures associated with this Advisory Group in 2024.

2024 OBJECTIVES ACCOMPLISHED

- Met to discuss future Capital Improvement Projects. [P]
- Reviewed the Complete Streets draft policy and provided comments. [P,S]
- Provided information on physical barriers for bicycle safety. This led to an alternate on the Green Bay Road project that showed a physical barrier (curbed median to separate vehicular traffic from bicycle traffic). [P]
- Some TAG members attended public information meetings for the proposed Cary Avenue Sidewalk, Green Bay Road Reconstruction, and Pedestrian Bridge over US 41 projects. [P]
- Reviewed the 10-year Capital Improvement Program budget to provide recommendations for inclusion of multi-modal elements. [P,S]
- Reviewed and provided comments for the University Avenue sidewalk feasibility study. [P]

2025 OBJECTIVES

- Meet on a quarterly basis or as-needed. [P]
- Meet with City staff to discuss future capital improvement projects. [P]
- Provide advisory recommendations related to the planning and implementation of transportation plans. [P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

COMMISSIONS AND BOARDS
ZONING BOARD OF APPEALS

Account Code: 1110903
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Zoning Board of Appeals (ZBA) considers and decides requests for variations from the requirements of Chapter 150 - the City's Zoning Code. The ZBA is authorized to consider and decide 14 types of variations by Section 150.1204 including, but not limited to, building setbacks / yard requirements and subdivision building line limitations, ravine and steep slope requirements, maximum lot coverage and floor-to-area ratio. The Board is also authorized to consider and decide variations from the City's Tree Preservation Code (Chapter 94) and Fence Code (Chapter 173); makes recommendations and decides Special Exceptions as authorized by Chapter 150.1602; and decides appeals concerning determinations of the Zoning Administrator. Although the ZBA renders final decisions on most matters before it, the Board also serves as a principal hearing and advisory body on a range of variations referred to it by the City Council. The ZBA hears other applications as authorized by City Code.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	6,900	9,000	9,000	10,500
Materials and Supplies	-	100	100	100
Capital, Transfers, Debt	-	-	-	-
TOTAL	6,900	9,100	9,100	10,500

2024 OBJECTIVES ACCOMPLISHED

- Conducted 14 meetings[1] related to 25 applications for relief: two Floor Area Ratio (FAR), five involved Subdivision Building Lines (SBL), two referred[2] from City Council, another involved rear yard maximum coverage relief, five were heritage tree removal requests, three fence height, and the remaining were for zoning setback / yard requirements[3] [E, S]
- Board members completed legal and procedural training, ensuring that members are knowledgeable of the Open Meeting Act, Robert's Rules, and the State Laws and Local codes and regulations related to considerations within its jurisdiction. [F, E]

2025 OBJECTIVES

- Conduct public hearings, decide variance requests, and make recommendations to City Council regarding variance considerations, as directed. [P, E]
- Board members will participate in ongoing training, ensuring that members are knowledgeable regarding the appeals process, Zoning Code, and related procedures. [F]
- Board members and staff will monitor variation requests and make recommendations for zoning text amendments as appropriate to facilitate the reasonable use of private property. [E]

[1] During the twelve month period August 2023 through end of July 2024
[2] Also called "Compere Referrals".
[3] Established building setback, front yard, side yard, and rear yard etc.

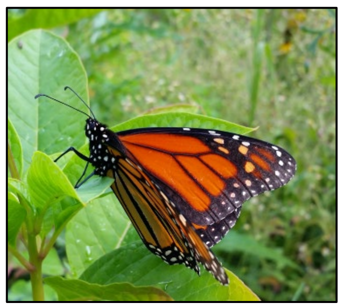
City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

COMMISSIONS AND BOARDS
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1110900 Historic Preservation Comsn				
1110900.61090 Professional Services - Other	2,900	18,500	18,500	9,200
1110900.62020 Membership Dues & Licenses	200	300	300	300
1110900.62040 Advertising	300	500	500	500
1110900.62050 Photo & Printing				7,800
1110900.65010 Supplies - Books & Periodicals		100	100	100
Total Historic Preservation Commission	**3,400**	**19,400**	**19,400**	**17,900**
1110901 Plan Commission				
1110901.61090 Professional Services - Other	4,400	6,200	6,200	6,200
1110901.62040 Advertising	2,000	2,500	2,500	2,500
1110901.65020 Supplies - Office		100	100	100
Total Plan Commission	**6,400**	**8,700**	**8,700**	**8,700**
1110902 Housing Commission				
1110902.61090 Professional Services - Other	6,100	7,300	7,300	8,100
1110902.62020 Membership Dues & Licenses		300	300	300
1110902.62100 Activities Programming Costs		500	500	500
1110902.65010 Supplies - Books & Periodicals		100	100	100
Total Housing Commission	**6,100**	**8,200**	**8,200**	**8,900**
1110903 Zoning Board of Appeals				
1110903.61090 Professional Services - Other	4,400	4,800	4,800	6,200
1110903.62040 Advertising	2,500	4,300	4,300	4,300
1110903.65130 Business Expenses		100	100	100
Total Zoning Board of Appeals	**6,900**	**9,100**	**9,100**	**10,500**
1110905 Board of Police & Fire Commissioners				
1110905.61060 Professional Services - Med	22,900	19,200	19,200	23,800
1110905.61090 Professional Services - Other	8,200	8,600	8,600	9,000
1110905.62020 Membership Dues & Licenses		400	400	400
1110905.62130 Recruitment Costs	37,500	15,800	15,800	48,100
1110905.65130 Business Expenses	300	500	500	600
Total Board of Police & Fire Commissioners	**69,000**	**44,500**	**44,500**	**81,900**
Commissions Total within the General Fund	**91,800**	**89,800**	**89,800**	**128,000**

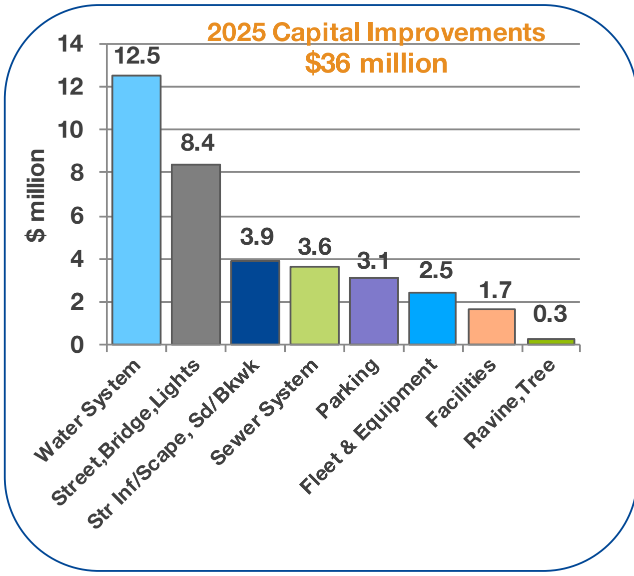
Note: Numbers in the budget document are rounded to the nearest $100. When numbers are presented in rounded format, the totals may appropriately not add-up by the rounding factor, when either (1) there are few items to add to the total and/or (2) many of the items which add to the total are near ½ of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

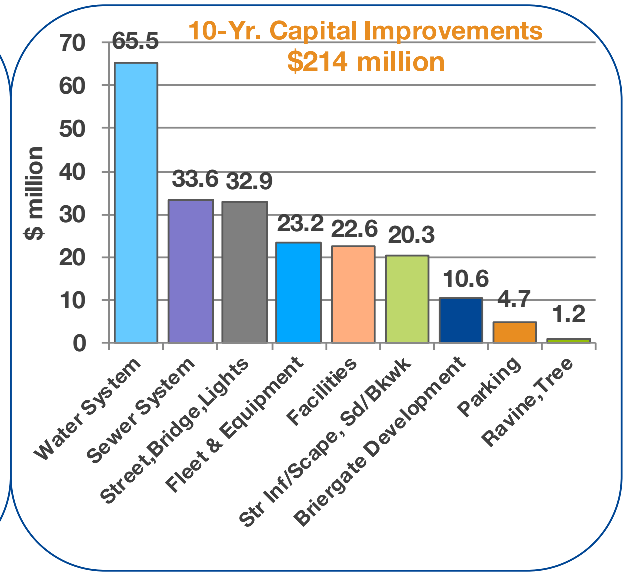
CAPITAL BUDGET



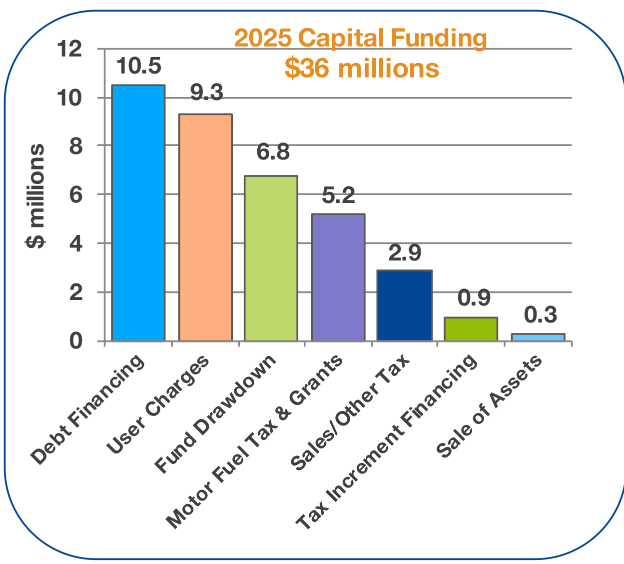

10-YEAR CAPITAL IMPROVEMENT
PROGRAM AND SUMMARY

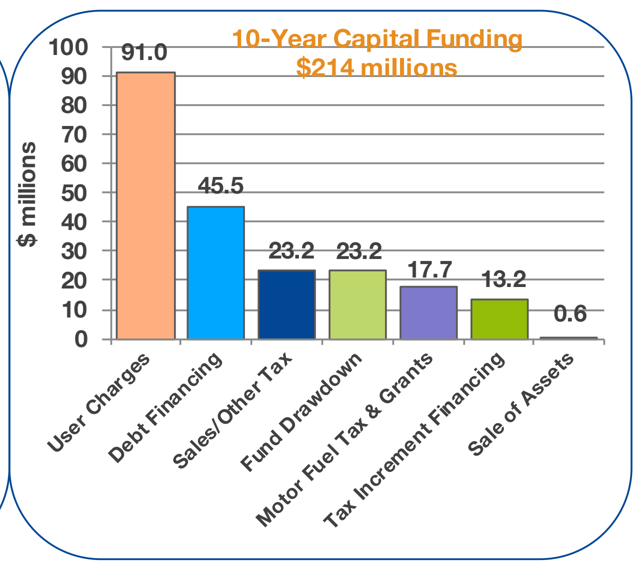
The City's 10-year Capital Improvement Program (CIP) is updated annually and adopted as part of the budget process. The City's Financial and Budgetary Policies establish the basic guidelines under which the CIP is prepared. The CIP's primary purpose is to upgrade, rehabilitate, and replace existing infrastructure systems, facilities, and equipment. The CIP's secondary purpose is to plan funding for future significant capacity increases or new infrastructure systems, facilities, and equipment.





The 2025 capital is expected to be funded 71% pay as you go and 29% by debt financing. The 10-year CIP is expected to be funded 79% pay as you go and 21% by debt financing.





When projects are included in the 10-year CIP, the impact on the operating budget is estimated and discussed in this commentary if significant. No significant operating budget impact is anticipated resulting from the current 10-year CIP. Since the operating impact is not significant it is not included in this commentary. The following commentary includes the 10-Year CIP Program and Summary guidelines.

Streets — 119 centerline miles/280 lane miles

The City updated from a three-year to a five-year frequency plan for City-street testing. Streets are ranked with a pavement condition number (PCN). Streets are prioritized annually for rehabilitation based on a number of factors including PCN, proximity of neighborhood streets, a holistic approach (combining with other utility improvements), grant funding, and other related factors. Approximately $1.1 - $1.5 million per year of funding is required to maintain a good PCN rating for streets, based on estimated project costs. The City repaves approximately two lane miles annually, on average. Special Service Area (SSA) financing is available for residents desiring repair of private streets. SSA improvements have no impact on fund balance as funding is sourced from resident-specific tax assessment at their request.

The City has been running program since 2022 aimed at addressing pavements with a good solid base but poor surface condition. This program is termed "Surface Maintenance at the Right Time" or S.M.A.R.T. Under this program the pavement milling is not as thick as under the pavement rehabilitation program. Concrete repair work is kept to an absolute minimum. The end result is monetary resources are allotted to address mainly the poor surface condition and thus more streets are able to be completed since the scope of work is not as extensive as it is under the pavement rehabilitation program.

The City proposes a new program in 2025 aimed at addressing full depth concrete pavements that are in poor condition. The City maintains approximately 20 miles of streets where the pavement is a full depth concrete pavement. The pavement thickness is typically 7 to 8 inches. The City maintains these streets by performing full depth concrete patching. Deteriorated pavement sections are removed and replaced with new concrete. This strategy for maintaining full depths concrete pavements is a good one and is used by many agencies, including IDOT. Eventually, additional work beyond patching is needed to extend the life of the pavement. One method used by many agencies includes placement of an asphalt layer over the existing concrete pavement. The asphalt layer protects the concrete and prevents water from penetrating into joints created by patching. The new asphalt layer produces a better looking pavement surface as the street looks new and not patched.

Bridges — 18 vehicular/8 pedestrian bridges

City bridges are inspected on regular basis. Annual funding is allocated to complete projects identified in the City's 2008 master plan and upon bridge inspection. 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 based on input from engineers. Grant funding is pursued for bridge replacement projects. Currently, seven bridges are eligible for funding, administered through IDOT, with federal funds contributing 80% of the cost and the City contributing 20% of the cost.

Sidewalks/Paths — 130 miles of sidewalks

Annual funding provides for replacement and improvement of deteriorated sidewalks and bike paths, installation of new sidewalks, pedestrian safety signage, and striping. Funding is adjusted annually based on estimated project costs. The 2025 Budget is the 11th year of bike and pedestrian infrastructure implementation prioritized in Bike Walk 2030 and MoveHP, which addresses connectivity for pedestrians and cyclists. The City initiated a survey of City sidewalks in 2023 that identifies deficient sidewalks and helps prioritize repairs. The survey provides information such as overall condition, slopes, and elevation deviations to help identify trip hazards. The survey helps with developing the City's ADA transition plan. The City plans to survey one quarter (25%) of public sidewalks annually.

Transportation Enhancements — Traffic/Safety Improvements

System enhancements include increased capacity, addition of curbs and gutters, new traffic signals and street lights, and new street, sidewalk, and bridge construction. Funding for enhancements is provided by any of the following funding mechanisms: SSA, cost-sharing programs, new or increased fees, tax increment financing, grant funding, or debt financing. New sidewalks, as mentioned above, and street light installations and rehabilitation are scheduled in the current 10-year CIP.

Storm Sewers — 165 miles

The City's design standard for storm sewers is to accommodate a 10-year rain event. The City uses rainfall data included in Bulletin 75 issued by the State of Illinois for a 10-year rain event. The data supports observations of higher intensity rainfall which leads to design of bigger storm pipes and increased costs. The City has a comprehensive storm water master plan. Funding is allocated based on projects identified in the master plan 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. System enhancements include installation of new lines or capacity increases beyond the 10-year storm event, which are funded by SSA (upon approval of affected residents and City Council), cost sharing, grant funding, new or increased revenues, or debt financing. The 10-year CIP anticipates maintenance and repair of the existing system, with no operating budget impact anticipated. The City is researching alternatives to supplement storm sewers installation such as green infrastructure, due to increasing storm intensity. The City integrates green infrastructure on projects were it is feasible with recent projects for parking lot, alley, and ravine/bluff restoration having green infrastructure components. The City has a significant amount green infrastructure information available on its website at www.cityhpil.com/sustainability.

Sanitary Sewers — 128 miles

The City has a comprehensive sanitary sewer master plan. Sanitary sewer discharges are treated by the North Shore Water Reclamation District (NSWRD) treatment plant on Clavey Rd. Funding is allocated based on projects identified in the master plan, providing 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 offers a voluntary cost-sharing sewer service lateral program to assist residents experiencing sanitary sewer backups. The City continues dye testing of laterals to identify cross connections when homes are remodeled or reconstructed, as part of the permit process. The 10-year CIP anticipates maintenance and repair of the existing system, with no operating budget impact anticipated.

Ravines — 8 miles

Two unique features of the City's landscape are its winding ravines and towering bluffs overlooking Lake Michigan. The ravines and bluffs provide invaluable ecological, structural, and financial benefits to the City residents. Ravines serve as storm water conduits on the east side of the City. Some ravines contain sanitary sewer and/or watermains. The City has a comprehensive ravine study which is renewed annually. The study identifies areas requiring corrective repairs. The study results are combined with on-going annual field inspections to identify projects for the capital improvement program. Funding is allocated based on projects identified in the study including public infrastructure repairs, erosion control, slope stabilization, and toe protection. Funding is adjusted annually based on estimated project costs. Maintenance and repairs of non-public ravines are the responsibility of private property owners.

Water Utility — Water Treatment Plant and 166 miles of water mains

The City's water plant is an ultra-filtration membrane technology plant. The City serves City residents and residents of Deerfield, Lincolnshire, Bannockburn, and the Glenbrook Sanitary District with potable water. Water plant facility and distribution system maintenance is essential to the utility's operation. The City has a water distribution system comprehensive master plan. Annual funding of at least $1-$2 million is allocated for water plant operations and water main replacement and rehabilitation projects. Funding is adjusted annually based on estimated project costs. In 2024, the City began a three-year process to replace the ultrafiltration membrane modules which have reached life expectancy. 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 City continues to research options to reduce energy costs through efficiency improvements and renewable energy installation. The City has an automated residential meter reading system with a web interface that allows most residents to view real-time water use.

Parking (General Fund) — 46 Parking Facilities

The City manages 46 public parking facilities. Parking fees and fines, and other General Fund revenue support the operation and maintenance of public parking facilities in the Central Business, Ravinia, and Braeside Districts. The City anticipates upgrading one parking lot per year by resurfacing or reconstructing the lot with green infrastructure elements. Over the past three years, the City added environmentally friendly features as part of parking lot rehabilitation projects including installation of permeable pavers, bioswales, light-emitting diode (LED) light poles, and electric conduit for electric vehicle readiness. The City completes routine annual maintenance of parking lots, including striping and minor repairs.

Facilities — 18 Core and 10 Ancillary Facilities

The City maintains 18 core facilities and 10 ancillary facilities with zero life-safety concerns. The City has an EMG Master Plan identifying priority 1 facility capital projects for long-range capital planning. The annual budget may include strategic drawdown of excess reserves to fund budgeted City facilities priority 1 capital improvement projects. Planning for the renovation of the 1201 Park Avenue West facility to a combined Senior Center and banquet facility was completed in 2024 with a grand opening scheduled for 2025. Redevelopment of the Public Services and Fire Station 34 buildings is included in the CIP in 2027, with planning anticipated to begin in 2025.

Equipment Inventory — Vehicle Fleet, Major Equipment, Computer Software/Hardware

The City maintains an extensive inventory of vehicles, major equipment, and computer software/hardware. An analysis of historical operating costs directs an optimal replacement age for each the City's fleet vehicles and equipment. Fuel efficiency and alternative fuels are considered when purchasing new vehicles. The City adopted an environmentally friendly vehicles policy that stipulates purchases of administrative and inspector vehicles to be fuel-efficient and reduce greenhouse gases. Investments in technology are analyzed based on the expectation of improving information flow and productivity. The City has an Internal Service Fund to account for ongoing maintenance costs as well as the accumulation of reserves to fund replacement of vehicles and equipment. Equipment is retained beyond its estimated useful life when possible. Annual charges are assessed against operating department budgets to fund the costs associated with this inventory.

10-YEAR CAPITAL IMPROVEMENT
SUMMARY WITH FUNDING SOURCES ($000)

Infrastructure:	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Yr.
Asphalt & Concrete	5,695	4,000	4,000	2,110	2,010	1,310	1,335	1,275	1,275	1,275	24,285
LAPP Resurf Project-Ridge Rd	710										710
Public Works Yard Roadway	280										280
Clavey - US 41 to Green Bay	200										200
Beech Ln, NE Beech Ln to Beech St	110										110
Traffic Signal Pedestrial Design and Eng	65										65
Signal Upgrades & Timing	65										65
Briergate Bus. Dist. Improvements	60										60
Green Bay Rd - Central to Clavey	55	45	40	205							345
Alley - Central Ct from St Johns to Linden Ave		130									130
Egandale Rd - 2219 Egandale Rd to Woodbridge Ln					65						65
Pavement Eval., Soil Test, Alleys, and Other Streets	65	135	30	30	240	-	-	150	-	-	650
Streets - Total	**7,305**	**4,310**	**4,070**	**2,345**	**2,315**	**1,310**	**1,335**	**1,425**	**1,275**	**1,275**	**26,965**
Parking Improvements	**3,100**	**135**	**530**	**130**	**130**	**130**	**130**	**130**	**130**	**130**	**4,675**
Bike/Walk Plan & Sidewalks	**2,600**	**3,695**	**75**	**515**	**85**	**355**	**185**	**465**	**465**	**465**	**8,905**
Ravinia TIF District Development	**1,272**	**414**	**346**	**4,311**	**-**	**-**	**-**	**-**	**-**	**-**	**6,343**
Briergate TIF District Development	**-**	**-**	**1,189**	**1,225**	**1,261**	**1,299**	**1,337**	**1,376**	**1,415**	**1,455**	**10,556**
Central Bus. Dist. Streetscape	**-**	**-**	**-**	**1,076**	**291**	**632**	**877**	**851**	**1,308**	**-**	**5,035**
Park Ave West	400										400
St. Johns	145										145
Wade Ave Bridge	120	550									670
Inspections & Consulting	100	100	100	100	100	100	100	100	100	100	1,000
Pedestrain Bridge over US 41		515									515
Judson Ave		185									185
Beech Street		90									90
Dean Ave		80	245								325
Lake Cook Rd			300								300
Other	95	-	-	-	-	-	-	-	-	-	95
Bridges - Total	**860**	**1,520**	**645**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**3,725**
Street Lighting & Striping	**220**	**220**	**220**	**220**	**220**	**220**	**220**	**220**	**220**	**220**	**2,200**
Tree Replacement	**215**	**15**	**-**	**115**	**115**	**115**	**115**	**115**	**115**	**115**	**1,035**
Ravines	**75**	**15**	**25**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**115**
Lead Service Line Replacement Program	5,080	5,080	5,080	5,080	-	80					20,400
Membrane Replacements	2,000	2,000								3,500	7,500
Linden Ave- Elm Pl to Maple Ave	1,060										1,060
NSR Generator Replacement	808										808
St. Johns Bridge	710										710
Watermain Lining (Rt 41 crossings, other)	650		1,700								2,350
Sheridan Rd, North to Edlecliff	545										545
Beech Ln/Beech St Bridge	415	325									740
High Lift #2 & Pumps #4/5 Varbl. Freq. Dr. Rplcmt.	259	125	125		1,000						1,509
Finished Water Meters Replacement	216										216
Meters/Interconnects	150	45	515	65	75	235	140	140	140	140	1,645
Briergate Bus. Dist. Improvements	100										100
Judson Ave Bridge	85	520									605
Green Bay Rd - Central to Clavey	85			3,210							3,295
Beverly Pl, Park Ave W to Central Ave		900									900
Pedestrain Bridge over US 41		515									515
Wade Ave Bridge		140									140
Dean Ave Bridge		115	345								460
Skokie Valley Rd			1,060	530							1,590
West Side Res. Fac Improv. Dsgn & Constr.			700								700
Sycamore Pl-Lake Ave and Sylvester Place				800	800			1,000	1,000	1,000	4,600
Richfield Ave & Deerfiled Rd, Cavell to Winthrop				745							745
St. Johns- Forest Ave to Laurel Ave				215			1,485				1,700
Distr. Sys Surge Suppression: Dsgn & Constr					1,000	300					1,300
Kimballwood Ln Loop, Kimball Rd to Kimball Rd					745						745

10-YEAR CAPITAL IMPROVEMENT
SUMMARY WITH FUNDING SOURCES ($000)

Infrastructure (continued):	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Yr.
Blackstone Pl - Green Bay to East End					395						395
Egandale Rd - 2219 Egandale to Woodbridge					340						340
Bloom Ave, St Johns to Oak					280						280
Design Emerg. Interconnect improv.					225	100					325
N Side Res. Tank Expansion Desgn & Constr						2,000					2,000
Cedar Ave- Linden Ave to Sheridan Rd						530					530
Port Clinton Rd, Bloom St to Walker Ave						320					320
Skokie Ave - West End to Green Bay Rd							720	720	720	720	2,880
Montgomery Ave-Moraine to Dead End							130	900	900	900	2,830
Other Improvements	345	120	70	50	-	100	-	-	-	-	685
Water - Total	**12,508**	**9,885**	**9,595**	**10,695**	**4,860**	**3,665**	**2,475**	**2,760**	**2,760**	**6,260**	**65,463**
Stm/San - Lining, Inspection, Lateral, Treatment	775	750	1,350	350	525	1,225	1,125	1,125	1,125	1,125	9,475
Stm - Clavey, US 41 to Green Bay	600										600
Stm - Sheridan Rd, North to Edlecliff	457										457
Stm - Public Works Yard Roadway	320										320
Stm/San - Dean Ave Bridge	290	141	690								1,121
Stm/San - St Johns Avenue Bridge	240										240
Stm - Flood Mitigation Management Program	215		320	395	320	320	320	320	320	320	2,850
Stm/San - Beech Ln/Beech St Bridge	165	355									520
Stm/San - Green Bay Rd - Central to Clavey	130	145		1,205							1,480
San - Lift Station and Pump Improvements	90	75	20	40	40	40	40	40	40	40	465
Stm - Briergate Bus. Dist. Improvements	60										60
Stm/San - Wade	35	160									195
Stm - Alleys		1,380									1,380
Stm - Ridgelee/Old Briar Rds - Cntry. Ln to Ridge Rd		760									760
Pedestrain Bridge over US 41		515									515
Stm/San - Judson Avenue Bridge		310									310
Stm - Rollingwood Rd			520								520
Stm - Marvell Ln, Mc Daniels Ave to cul-de-sac			285								285
Stm - Ravine 1 N. Branch @ Lakeside Pl			130								130
Stm - Twin Oaks Dr - Aubrun Ave to Idlewood L				565							565
Stm - Braeside, Indian Tree Dr to Blackhawk Rd				540							540
Stm - Hazel Ave/N Ravinia Parking Lots					1,600	850	850	850	850	850	5,850
Stm - Ped Bridge over US 41 (Bridge Replacement)											-
San - First St					300	500					800
San - Elm Pl - From 2nd St to St. Johns						500					500
Stm - Laurel Underpass - Laurel Ave. to Ravine										1,000	1,000
Other Improvements	230	210	260	310	210	120	320	320	320	320	2,620
Sewers - Total	**3,607**	**4,801**	**3,575**	**3,405**	**2,995**	**3,555**	**2,655**	**2,655**	**2,655**	**3,655**	**33,558**
Total Infrastructure	**31,762**	**25,010**	**20,270**	**24,136**	**12,372**	**11,381**	**9,429**	**10,097**	**10,443**	**13,675**	**168,575**

Infrastructure Funding Sources:	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Yr.
User Charges and Other Revenue	9,310	12,949	11,335	8,602	9,891	8,722	6,872	7,501	7,808	7,935	90,924
Debt Financing - Water	5,000	5,000	5,000	5,000							20,000
Debt Financing - Streets & Facilities	3,500		500								4,000
Debt Financing - Sewer	1,500										1,500
Strategic Fund Drawdown - General	3,724			1,786							5,509
Strategic Fund Drawdown - Water Fund	2,068									3,065	5,133
Strategic Fund Drawdown - TIF	363	3,101		3,329							6,793
Strategic Fund Drawdown - Multimodal Fund	220	220	220	220	220	220	220	220	220	220	2,200
Strategic Fund Drawdown - Capital Fund				113							113
Strategic Fund Drawdown - Sewer Fund		1,179	123	32		140					1,475
Grants/Reimbursements	3,319	1,147	557	1,847							6,870
Motor Fuel Tax	1,850	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,850
Tax Increment Financing (TIF)	909	414	1,535	2,206	1,261	1,299	1,337	1,376	1,415	1,455	13,207
Total Funding - Infrastructure	**31,762**	**25,010**	**20,270**	**24,136**	**12,372**	**11,381**	**9,429**	**10,097**	**10,443**	**13,675**	**168,575**

10-YEAR CAPITAL IMPROVEMENT
SUMMARY WITH FUNDING SOURCES ($000)

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Facilities & Equipment:	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Yr.
Vehicle and Equipment Replacement	2,466	980	2,587	2,438	1,525	2,219	1,942	4,323	3,132	1,634	23,242
Public Services/Fire Station Building Redevlpmt.	500	2,000	17,500								20,000
Facilities Improvements (Priority 1)	1,160	102		240	70	260	412	110	110	110	2,574
Total Facilities & Equipment	**4,126**	**3,082**	**20,087**	**2,678**	**1,595**	**2,479**	**2,354**	**4,433**	**3,242**	**1,744**	**45,816**

Facilities & Eqp. Funding Sources:	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Yr.
Home Rule Sales and Other General Tax	2,909	382	2,187	2,278	1,195	2,479	2,354	4,433	3,242	1,744	23,199
Debt Financing - Public Svcs./Fire Stn. Bldg.	500	2,000	17,500								20,000
Strategic Fund Drawdown - Equipment Fund	417	400	400	400	400						2,017
Revenue from Sale of Assets	300	300									600
Total Funding - Facilities & Equipment	**4,126**	**3,082**	**20,087**	**2,678**	**1,595**	**2,479**	**2,354**	**4,433**	**3,242**	**1,744**	**45,816**

Grand Total City Capital	**35,888**	**28,092**	**40,356**	**26,814**	**13,967**	**13,859**	**11,782**	**14,529**	**13,685**	**15,419**	**214,391**
Grand Total City Funding	**35,888**	**28,092**	**40,356**	**26,814**	**13,967**	**13,859**	**11,782**	**14,529**	**13,685**	**15,419**	**214,391**

Library Capital:	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Yr.
Library Expansion	6,965						1,500				8,465
Elevator, HVAC, and Plumbing Updates			220	255		60	340	610			1,485
Furniture and Equipment	90	110	50	60	335	60	60	60	60	60	945
Exterior Improvements			5		25	5	25	5	40	40	145
Interior Improvements				25	60				45		130
Total Library Capital	**7,055**	**110**	**275**	**685**	**420**	**125**	**1,925**	**675**	**220**	**470**	**11,960**

Library Funding:	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Yr.
Library Bond Proceeds	4,000										4,000
Fundraising, Other Revenue and Special Reserves	2,635						1,505	245			4,700
Library Tax Levy	420	110	275	420	420	125	420	420	230	420	3,260
Total Library Funding	**7,055**	**110**	**275**	**680**	**425**	**125**	**1,925**	**665**	**230**	**470**	**11,960**

Grand Total City and Library Capital	**42,943**	**28,202**	**40,631**	**27,499**	**14,387**	**13,984**	**13,707**	**15,204**	**13,905**	**15,889**	**226,351**
Grand Total City and Library Funding	**42,943**	**28,202**	**40,631**	**27,494**	**14,392**	**13,984**	**13,707**	**15,194**	**13,915**	**15,889**	**226,351**

See Glossary of Terms and Funds in the Appendix.

10-YEAR CAPITAL IMPROVEMENT
PROJECTS BY FUND ($000)

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Department and Division	Project and Fund Description	Capital Improvement Program Expenditures by Year 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total 10-Yr.
City Mgr.'s Office Communications	AV Video Editor, City Hall AV Eqp./Playback Sys., AV Encoder, Snr. Ctr. AV Eqp., AV Raian Sys.	63			100							**163**
Police Dept. Patrol	Rapid Deployment Rifles, Rifle-Rated Shields/Vests, Optical Sighting Systems for Sig Patrol Rifles	40	27	69	67	47	40	27	129	47	27	**520**
Police Dept. Communications	Police Headquarters Video, Training Rm. AV, & Building Door Access Systems	102	37	37	37	125	125	45	45	45	54	**652**
Police Dept. Patrol	Unmanned Aerial System (UAS)		25		27		29		31		33	**145**
Police Dept. Patrol	Breathalyzer Instrument				12							**12**
Public Safety Communications	Upgrade HP 2-way radio comms. to State of IL std. interoperable, digital STARCOM-21 system				350							**350**
Fire Dept. Emerg. Med./Eqp.	Cardiac Monitor Replacement Stryker Power Load System to Reduce Back Injuries	80		60	152		66	68	-	72	74	**572**
Fire Dept. Suprsn. & Trng.	Auto Extrication Equipment Thermal Imaging Equipment					40	50					**90**
Fire Dept. Suprsn. & Trng.	Training Campus Metal Containers	175										**175**
Comm. Develop.	Central Bus. Dist. Streetscape 2028-29: Survey & Geotech 2029: Ph.2 Benches,Tables,Seats 2028-31: Gateway/Parking Signs 2030-32: Bike/Transit Shelter 2030-32: Wayfinding 2033: Laurel Viaduct				1,076	291	632	877	851	1,308		**5,035**
Public Works Parking	Maint./Repair parking lots/decks Priority 1	3,100	135	530	130	130	130	130	130	130	130	**4,675**
Public Works Engineering	Street Capital Bike Walk Plan Priority 1	2,245	35		440		280	110	390	390	390	**4,280**
Public Works Engineering	Ped Bridge over US 41 (Rplcmnt.) Priority 1	280	3,590									**3,870**
Public Works Oper./Facilities	Facilities Improvements based on Equis Master Plan Priority 1	1,160	102		240	70	260	412	110	110	110	**2,574**
Public Works Oper./Forestry	Tree Replacement McClory Trail Pollinator Garden Landscape Improvements	215	15		115	115	115	115	115	115	115	**1,035**
	Subtotal General Fund	**7,460**	**3,966**	**696**	**2,746**	**818**	**1,727**	**1,784**	**1,801**	**2,217**	**933**	**24,148**
Public Works Street Lights	Street Lighting Improvements	120	120	120	120	120	120	120	120	120	120	**1,200**
Public Work Streets	Street Striping	100	100	100	100	100	100	100	100	100	100	**1,000**
	Subtotal Multi-Modal Fund	**220**	**220**	**220**	**220**	**220**	**220**	**220**	**220**	**220**	**220**	**2,200**
Fire Dept. Emrg. Med./Eqp.	Lakshore Ratio Network Eqp.	10	10	10	10	10	10	10	10	10	10	**100**
	Subtotal E911 Fund	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**10**	**100**

10-YEAR CAPITAL IMPROVEMENT
PROJECTS BY FUND ($000)

Department and Division	Project and Fund Description	Capital Improvement Program Expenditures by Year										Total
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Yr.
Public Works Engineering	Street Capital Streets	7,305	4,310	4,070	2,345	2,315	1,310	1,335	1,425	1,275	1,275	**26,965**
Public Works Engineering	Street Capital Bridges	860	1,520	645	100	100	100	100	100	100	100	**3,725**
Public Works Engineering	Public Services Building Redevelopment	500	2,000	17,500								**20,000**
Public Works Engineering	Street Capital Ravines (Priority 1)	75	15	25								**115**
Public Works Engineering	Street Capital Sidewalk	75	70	75	75	85	75	75	75	75	75	**755**
	Subtotal Streets and Other Capital Projects Fund	**8,815**	**7,915**	**22,315**	**2,520**	**2,500**	**1,485**	**1,510**	**1,600**	**1,450**	**1,450**	**51,560**
Comm. Develop. Planning	Ravinia District Streetscape 2025: Burton Ave/Alley Lighting, Planters, Seating 2026: Artwork 2027: Signage, Parklets 2028: Crosswalks, Gateway Lighting, Parking, Pavers, Streetscape & Roads	1,272	414	346	4,311							**6,343**
	Subtotal Ravinia TIF Fund	**1,272**	**414**	**346**	**4,311**	**-**	**-**	**-**	**-**	**-**	**-**	**6,343**
City Mgr.'s Office	Briergate TIF District Development			1,189	1,225	1,261	1,299	1,337	1,376	1,415	1,455	**10,556**
	Subtotal Briergate TIF Fund	**-**	**-**	**1,189**	**1,225**	**1,261**	**1,299**	**1,337**	**1,376**	**1,415**	**1,455**	**10,556**
Public Work Water Distrib.	Water Main Rplcmt. (Priority 1)	8,820	7,640	8,225	10,580	2,560	930	2,335	2,620	2,620	2,620	**48,950**
Public Works Water Prodtn.	Water Production & Storage improvements (Priority 1)	3,538	2,200	855	50	2,225	2,500				3,500	**14,868**
Public Work Water Distrib.	Water Distribution Meter & Interconnect Rplcmt.	150	45	515	65	75	235	140	140	140	140	**1,645**
	Subtotal Water Fund	**12,508**	**9,885**	**9,595**	**10,695**	**4,860**	**3,665**	**2,475**	**2,760**	**2,760**	**6,260**	**65,463**
Public Works Engineering	Storm Sewer Capital (Priority 1)	2,080	3,146	2,710	2,575	2,235	1,370	1,370	1,370	1,370	2,370	**20,596**
Public Works Engineering	Sanitary Sewer Capital (Priority 1)	1,437	1,580	845	790	720	2,145	1,245	1,245	1,245	1,245	**12,497**
Public Works Sanitary Sewers	Sanitary Sewers Lift Station Maint.	90	75	20	40	40	40	40	40	40	40	**465**
	Subtotal Sewer Fund	**3,607**	**4,801**	**3,575**	**3,405**	**2,995**	**3,555**	**2,655**	**2,655**	**2,655**	**3,655**	**33,558**
Public Works Fleet	Vehicle Replacement (Priority 1)	810		65	390	405	750	750		320	320	**3,810**
Fire Dept. Fleet	Vehicle Replacement 2025, 28: Ambulance 2026, 31: Staff vehicles 2027, 30: Dive Boat/Van 2027, 33: Fire Engine 2032: Ladder Trk., Utility Pick-Up Trk., 1 PD/FD Utility Terrain Veh.	350	130	1,650	420		300	60	2,898	1,400		**7,208**
Police Dept. Fleet	Vehicle Replacement 2025: 1 Adm. Hybrid, 1 Com. Svc. 2026: 2 Patrol Hybrid, 2 Adm. Hybrid, 1 Mechanic's Truck 2027: 3 Patrol Hybrid, 2 Com. Svc. 2032: 1 PD/FD Utility Terrain Veh. 2028-34: 5 Vehicles per Year	131	312	340	420	462	509	560	646	678	746	**4,804**

10-YEAR CAPITAL IMPROVEMENT
PROJECTS BY FUND ($000)

Department and Division	Project and Fund Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total 10-Yr.
		Capital Improvement Program Expenditures by Year										
Info. Technology Citywide	Server, Switches, Storage, Wireless, Email, Backup	228	101	6	114	47	6	81	216	221	29	**1,049**
Info. Technology Citywide	Web-Collaborative Office Software	181	181	181	181	181	181	181	181	181	181	**1,810**
Info. Technology Citywide	Enterprise Resource Pln. (ERP) Sys. Rplcmt. & Rptg. Software	86										**86**
Info. Technology Citywide	Laptop & Workstation Rplcmt.	74	76	83	72	72	72	74	81	72	74	**750**
Info. Technology Citywide	Electronic Data Mgmt. System	50										**50**
Info. Technology Citywide	Security Upgrade	45	45	45	45	95	45	45	45	45	45	**498**
Info. Technology Public Safety	Police and Fire MDC Rplcmt.	41	36	41	41	41	36	41	41	41	41	**398**
	Subtotal Equip. Replace. Fund	**1,996**	**881**	**2,411**	**1,683**	**1,303**	**1,899**	**1,792**	**4,108**	**2,958**	**1,436**	**20,463**
	Total City, excluding Library	**35,888**	**28,092**	**40,356**	**26,814**	**13,967**	**13,859**	**11,782**	**14,529**	**13,685**	**15,419**	**214,391**

See Glossary of Terms and Funds in the Appendix.

10-YEAR CAPITAL IMPROVEMENT PROGRAM
PROGRAM DETAILS

35,888,000	**2025 Capital Improvements**	
12,508,000	**Water System Improvements**	
5,080,000	Lead Service Line Replacement Program	Water DistributionEngineering
2,000,000	Membrane Replacements	Water Production/Engineering
1,060,000	Linden Ave- Elm Pl to Maple Ave	Water DistributionEngineering
808,000	NSR Generator Replacement	Water Production/Engineering
710,000	St. Johns Bridge	Water DistributionEngineering
650,000	Watermain Lining	Water DistributionEngineering
545,000	Sheridan Rd, North to Edgecliffe	Water DistributionEngineering
415,000	Beech Ln/Beech St Bridge	Water DistributionEngineering
259,000	High Lift #2 & Pumps #4/5 Varbl. Freq. Dr. Rplcmt.	Water Production/Engineering
216,000	Finished Water Meters Replacement	Water DistributionEngineering
150,000	Meters/Interconnects	Water DistributionEngineering
100,000	Briergate Bus. Dist. Improvements	Water DistributionEngineering
85,000	Judson Ave Bridge	Water DistributionEngineering
85,000	Green Bay Rd - Central to Clavey	Water DistributionEngineering
345,000	All Other	All Water Areas
10,405,000	**Road and Parking Rehabilitation**	
3,100,000	Parking Lots and Decks	Maintenance/Repair
5,695,000	Asphalt & Concrete	Street Improvement
710,000	LAPP Resurf Project-Ridge Rd	Street Improvement
280,000	Public Works Yard Roadway	Street Improvement
200,000	Clavey - US 41 to Green Bay	Street Improvement
110,000	Beech Ln, NE Beech Ln to Beech St	Street Improvement
65,000	Traffic Signal Pedestrial Design and Eng	Street Improvement
65,000	Signal Upgrades & Timing	Street Improvement
60,000	Briergate Bus. Dist. Improvements	Street Improvement
55,000	Green Bay Rd - Central to Clavey	Street Improvement
65,000	All Other	Maintenance/Repair
3,607,000	**Sewer Systems Improvements**	
775,000	Lining, Inspection, Lateral, Treatment	Storm & Sanitary Sewer
600,000	Clavey, US 41 to Green Bay	Storm Sewer
457,000	Sheridan Rd, North to Edgecliffe	Storm Sewer
320,000	Public Works Yard Roadway	Storm Sewer
290,000	Dean Ave Bridge	Storm & Sanitary Sewer
240,000	St Johns Avenue Bridge	Storm & Sanitary Sewer
215,000	Flood Mitigation Management Program	Storm Sewer
165,000	Beech Ln/Beech St Bridge	Storm & Sanitary Sewer
130,000	Green Bay Rd - Central to Clavey	Storm & Sanitary Sewer
90,000	Lift Station and Pump Improvements	Sanitary Sewer
60,000	Briergate Bus. Dist. Improvements	Storm Sewer
35,000	Wade Ave.	Storm & Sanitary Sewer
230,000	All Other	Storm & Sanitary Sewer
2,600,000	**Sidewalks and MoveHP Plan**	**Improvements**
2,466,000	**Fleet and Equipment**	
619,000	Information Technology Equipment	Replacement and Upgrade
610,000	2.5-Ton Dump Truck with Multipurpose Equipment	Replacement and Upgrade
407,000	Public Safety Equipment Replacement	Replacement and Upgrade
350,000	Ambulance	Replacement
200,000	Other Public Works Fleet (Inspector Veh.)	Replacement and Upgrade to Full Electric/ Hybrd
131,000	Police Vehicles (1 Community Service, 1 Administrative)	Replacement and Upgrade to Hybrd
86,000	Enterprise Resource Planning (ERP) System	Replacement and Upgrade
63,000	Administrative Equipment	Replacement and Upgrade
1,660,000	**Facilities Improvements (Priority 1)**	
1,272,000	**Business District Improvements**	
1,272,000	Ravinia TIF District Development	Lighting, Planters, Seating
-	Briergate TIF District Development	Pedestrian Bridge Over Rte. 41 Rplcmnt.
	Central Business District Streetscape	
860,000	**Bridge Design and Repairs**	
400,000	Park Ave West	Improvements
145,000	St. Johns	Improvements
120,000	Wade Ave.	Improvements
100,000	Inspections & Consulting	Improvements
95,000	All Other	Improvements
220,000	**Street Lighting and Striping**	**Improvements**
215,000	**Forestry - Tree Planting**	**Replacement and Upgrade**
75,000	**Ravine Improvements**	**Improvements**

Cost Estimation	
Preliminary CIP Budget Done:	July
Final PW Department Budget Done:	October
Surveying and Design Done:	June – December
Engineer's Estimate Done:	January
Projects Bid:	February
Estimation:	
Last Year's Prices + 6 %	
Competitive Bidding	
Commodities Market Varies	
Concrete Prices Fluctuate	
Scope Changes Between Preliminary and Final Design	

Cost Estimation – Example		
	2023 MFT	Ridge Rd Storm
Preliminary CIP Budget Done:	July 2022	July 2022
Preliminary CIP Estimate:	$2,300,000	$260,000
Engineer's Estimate Completed:	Mar 2023	May 2023
Engineer's Estimate:	$1,946,062	$545,635
Project Bid Results:	April 2023	June 2023
Average Bid Price:	$2,360,740	$698,168
Highest Bid Price	$2,493,623	$784,605
Lowest Bid Price:	$2,195,896	$614,991
Over/Under Budget Estimate	$104,104	$(354,991)
Over/Under Engineer's Estimate	($249,834)	$(69,356)

The table above illustrates the estimating process for budgeting capital projects. The capital budgeted is based on a preliminary engineering estimate, using multiple factors, providing a realistic cost estimate at the time of budgeting. It typically takes one year from preliminary budget estimate to finalizing engineering bid estimates. There are numerous factors that could change the final project cost versus the budgeted capital, such as market variations, demand/supply of supplies, and economic conditions.

Successful Grants

49,638,346	Grand Total
11,808,000	Green Bay Road Improvements including Bike Lanes
8,160,000	Clavey Road Improvements including Bridge and Bike Path
4,312,000	Dean Ave Bridge Replacement
4,154,104	Park Ave West Bridge Reconstruction
3,561,000	Central Ave Bridge Replacement (1 Lane To 2 Lanes)
2,667,400	St. Johns Bridge Replacement
2,342,544	Flood Buy-Out Program
2,309,800	Sheridan Road Sidewalk
2,000,000	Rt 41 Pedestrian Bridge Replacement
1,936,800	STP – Ridge Road Resurfacing (Clavey Rd to Edgewood Rd)
1,856,816	Wade St Bridge Replacement
1,852,280	Beech St Bridge Replacement
1,852,108	Judson St Bridge Replacement
750,000	Highlands Neighborhood Backflow Preventers (DCEO-Lake County SMC)
87,744	Central and Hickory Intersection Safety Enhancements
32,750	Targeted Areas Flood Mitigation Study (Army Corps of Engineers)

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Facilities Report

Core Services Facilities

- City Hall
- Central Fire Station
- Half Day Fire Station
- Ravinia Fire Station
- Fire Training Tower
- Police Station
- Firearms Training Center
- St Johns Parking Deck
- First Street Parking Deck
- Port Clinton Garage
- Public Works Building
- Recycling Center
- 1201 Park Avenue West
- Public Works Yard
- Water Treatment Plant
- Water Tower
- North Side Reservoir
- West Side Reservoir

Other Public Services Facilities

City Owned
- 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
- Multi-Purpose Dome

Cost Facilities Summary

Occupied Buildings – No Life Safety Issues
- Average Age: 50+ Years
- Maintenance and Capital –Contracted Out
- 4.23 Full-Time Public Works Employees
- FY 25 Budget – Continue Improvements

FY 2024 10-Year CIP

Watermain Breaks

- Pressure System
  - System Pressure 50 psi
  - Plant Pumping Pressure 95-105 psi
  - Water Tower Height Low
- Closed System
- No Pressure Relief Mechanism
- Implementation of Projects
  - Air Release Valves
  - Air Vacuum System Structures
  - Surge Tank

Flooding

- 10-yr Storm Sewer Design
- Cross Connection
- Infiltration/Inflow
- Sewer Surcharging
- River Overtopping
- Low Lying Areas-Flood Plain Mapped
- CIP Upgrades
- Sanitary Sewer Lateral Cost Share Program
- Public Works Assistance
  - Call 847.432.0807
  - Non-Business Hours, Call Police Department Non-Emergency Line 847.432.7730

Street Pavement Resurfacing and Reconstruction Projects

1. Resurfacing (Street Rehab Program)	• 3" of Pavement Grinding and Replacement • Intermittent and Complete Curb Replacement • Driveway Apron Replacement • City Repairs Street Curb and Driveway Curb with Project

2. Resurfacing (SMART Program)	• 1 ½" of Pavement Grinding and Replacement • Minimal to No Concrete Work • Crack Sealing Completed the Following Year *119 Centerline Miles to Maintain *Average 3-5 Miles of Roads Resurfaced

3. 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 Est. with Additional Resident Requests

*Per City Code – Residents are responsible for driveway apron and driveway curb

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 – MoveHP
- 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 Slop BMPs

CIP Rating

Asset Rating Guidelines

- Inventory of Existing Infrastructure Asset
- Maintenance Program
- Capital Improvement Program
- Infrastructure Master Plans
- Identify and Prioritize Infrastructure Improvements
  - Life Safety- High Priority
  - Target Rating Based Funding

Critical Infrastructure Rated

- Asphalt Street
- Bridge
- Watermain
- Storm Sewer
- Sanitary Sewer

Asphalt Street Rating

Streets Description	Percentage / Net Rating (1-5)
Poor (0-59 Rating)	26 % / 0.26
Fair (60-79 Rating)	36 % / 0.72
Very Good (80-100 Rating)	38 % / 1.52
Total	100% / 2.50
Total Road Pavement (Asphalt Streets): 119 Centerline Miles	

Vehicular Bridge Rating

- Total Number of Vehicular Bridges: 18
- Total Number of Pedestrian Bridges: 8 *(See Note 1 below)*
- Average IDOT Sufficiency Rating: 79.74

Note 1: a) City Owns and Maintains 6 pedestrian bridges
b) Via Maintenance Agreement, City Maintains 2 pedestrian bridges owned by Lake County

Sufficiency Rating	Description	Percentage / Net Rating (1-5)
0 - 50	Poor	28% / 0.35
51- 75	Fair	11% / 0.35
76 – 100	Very Good	61% / 2.67
	Total	100% / 3.37

Watermain

Total Water Main Ownership: 172 Miles

Description	Percentage	Comments
Water Main 8" and Larger	56.1%	New Watermain is 8" inch Diameter or Greater
6 Inch Water Main	40.7%	6" Watermain Identified for Replacement
4 Inch Water Main	3.2%	4" Watermain Identified for Replacement
Water Main Breaks (2013-2023)	667 Breaks	10-yr Total
Total Water Main	100%	

Storm Sewer

Total Storm Sewer Ownership: 165 Miles

Description	Percentage	Comments
Storm Sewer Main Upgrades	45%	Storm Sewer Main Installed with 10-yr Design Standard
Storm Sewer Mains Lined	4%	Amount of Pipe Lined
Storm Sewers >12-inch Diameter	65%	Meets or Exceeds Minimum Storm Sewer Standard
Storm Sewers < 10-inch Diameter	23%	Does Not Meet Minimum Storm Sewer Standard
Unknown	8%	
Total Storm Sewer	100%	

Sanitary Sewer

Total Sanitary Sewer Ownership: 128 Miles

Description	Percentage	Comments
Lined Main/Pipes	38.0%	Sanitary Main Lined
Sanitary Sewers < 8-inch Diameter and Clay Pipe	6%	Does Not Meet Minimum Sewer Sizing Standard
Sanitary Sewers > 8-inch Diameter	92%	Maintenance – 3-yr Cycle, Require Periodic Cleaning
Other Sizes Sanitary Sewers	2%	Routine Maintenance- Require Cleaning
Total Sanitary Sewer	100%	

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Forestry

Est. 27,200 Trees: Maple 5,295, Oak 3,497, Crabapple 2,896, Elm 1,902, Honey Locust 1,536, Linden 1,299

Year	Trees Removed	Trees Planted	Ash Population
2017	563	324	641
2018	414	573	598
2019	316	353	573
2020	343	122	548
2021	337	322	528
2022	404	336	510
2023	317	341	486
2024 (Estimated)	400	325	469

Fleet and Equipment

- Safe and Operable Working Condition
- Multi-Functional Equipment
- State Cooperative Purchases (Savings)
- Continue Sustainable Fleet Initiatives
  - Bio Diesel Fuel & Electric Vehicles
- 10-yr CIP Budgeted $3.810 Million
  - Inspectors Hybrid/Electric Vehicles
  - Flusher Truck
  - 2.5 Ton Dump Trucks w/ Multipurpose Equipment

Public Services Fleet

	2023	2024	Reduction of Inventory
Rolling Stock Inventory	72	72	0

Major Projects

- Water Plant Intake Pipe/Shorewell Screening
- HP Lot 3 Upgrades (current Golf Dome site)
- North Side Reservoir Expansion
- Sheridan Road Sidewalk Project
- Green Bay Road Reconstruction Project
- Water – 4-inch Watermain Replacement
- MoveHP (Prev. BikeWalk HP2030)
- Bridges - Park Ave West, Central, Beech, Judson, Wade, St Johns, Dean Av
- Fleet –Hybrid/Electric Inspector Vehicles
- Forestry – Pocket Parks, Plantings, Diversification

CIP Priority Guidelines

The City assesses capital projects and programs based on a number of factors including cost and priority level. Each initiative is rated based on the priority level. Priority 1 are most significant for public life safety and health.

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

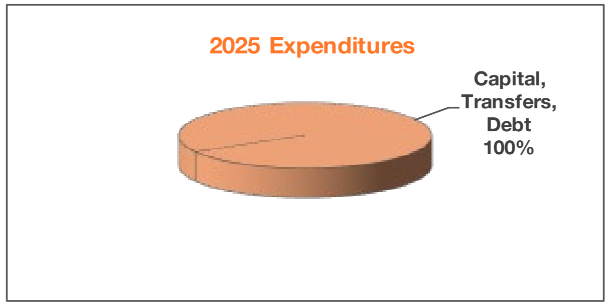
CAPITAL
BIKE-WALK

Account Code: 1110740
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget provides funds for MoveHP (previously Bike Walk HP 2030) improvements to ensure that the City's street and transportation system serves all users: cyclists, pedestrians, individuals with disabilities, transit users, and motorists. The purpose of the Plan is to provide users with improved, safer, and more enjoyable access to local and regional destinations. MoveHP recommendations primarily support physical improvements to the street, sidewalk, intersections, and trail systems.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	238,400	972,900	972,900	2,525,000
TOTAL	238,400	972,900	972,900	2,525,000



2024 OBJECTIVES ACCOMPLISHED

- Continued Phase I preliminary engineering for the pedestrian bridge over US Route 41. [I]
- Continued Phase I and Phase II Design for the Sheridan Road Sidewalk project. The limits on Sheridan are from Roger Williams Avenue to Cedar Avenue/Dean Avenue. The proposed sidewalk is along the east side of Sheridan Road. [I]
- Initiated sidewalk survey program to help identify deficient sidewalks and prioritize repairs. Completed analysis of one quarter (25%) of sidewalks. [I, P]

2025 OBJECTIVES

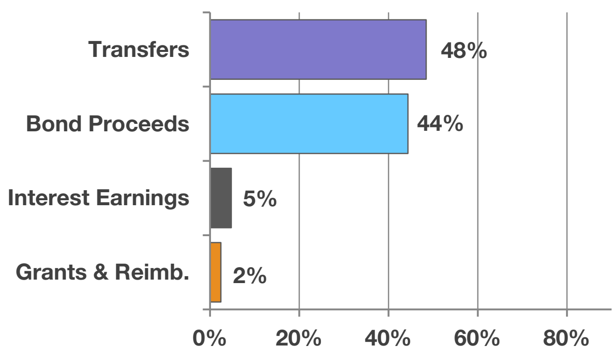
- Complete Phase I preliminary engineering for replacement of the pedestrian bridge over US Route 41. [I]
- Initiate Phase II Design for replacement of the pedestrian bridge over US Route 41. [I]
- Complete Phase I and Phase II engineering for the Sheridan Road Sidewalk project. [I]
- Initiate construction for the Sheridan Road Sidewalk project. [I]
- Continue sidewalk survey program to help identify deficient sidewalks and prioritize repairs. Complete analysis of one quarter (25%) of public sidewalks. [I, P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

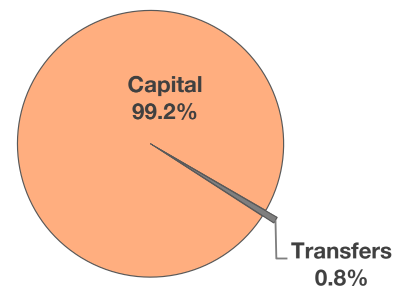
STREETS & OTHER CAPITAL
FUND BALANCE SUMMARY

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.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '24 Est vs '23 Act $M	%	'24 Est vs '24 Bud $M	%	'25 Bud vs '24 Bud $M	%	'25 Bud vs '24 Est $M	%
Bond Proceeds[1]	10,106,100	4,000,000	10.1	0%	-	0%	(6.1)	-60%	(6.1)	-60%
Transfer from General Fund[2]	9,950,700	2,518,500	9.8	4990%	-	0%	(7.4)	-75%	(7.4)	-75%
Transfer from MFT and TIF[3]	2,004,000	1,850,000	0.6	45%	-	0%	(0.2)	-8%	(0.2)	-8%
Grants/Reimbursements[4]	148,900	219,100	(0.1)	-47%	-	0%	0.1	47%	0.1	47%
Interest Revenue	477,100	429,400	0.2	83%	(0.0)	-3%	(0.1)	-13%	(0.0)	-10%
Total Revenue	**22,686,800**	**9,017,000**	**17.7**	**354.5%**	**(0.0)**	**-0.1%**	**(13.7)**	**-60.3%**	**(13.7)**	**-60.3%**
Capital Expenditures[5]	24,049,500	8,815,000	14.1	140.7%	-	0.0%	(15.2)	-63.3%	(15.2)	-63.3%
Transfers[6]	103,100	68,800	0.1	0.0%	-	0.0%	(0.0)	-33.3%	(0.0)	-33.3%
Total Expenditures	**24,152,600**	**8,883,800**	**14.2**	**141.5%**	**-**	**0.0%**	**(15.3)**	**-63.2%**	**(15.3)**	**-63.2%**
Net Increase/(Decrease)	**(1,465,700)**	**133,200**								
Fund Bal. Beg. of Year	**1,476,900**	**11,200**	**(5.0)**	**-77.2%**	**-**	**0.0%**	**(1.5)**	**-99.2%**	**(1.5)**	**-99.2%**
Fund Bal. End of Year	**11,200**	**144,400**	**(1.5)**	**-99.2%**	**(0.0)**	**-56%**	**0.1**	**466%**	**0.1**	**1189.3%**
Fund Bal. % Oper. Exp.	**0.0%**	**1.6%**								
Fund Bal. % Target	0.0%	0.0%								

Notable Budget Comments:

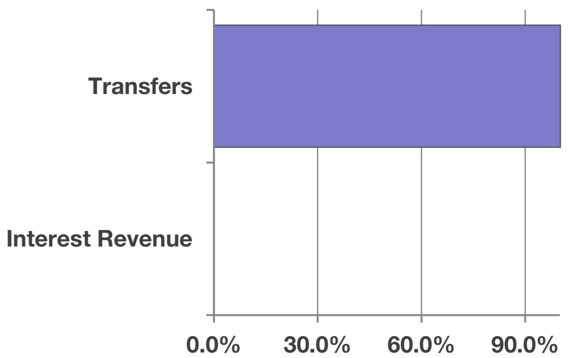
1. The 2025 Bond Proceeds budget funds street improvements and planning for renovation of the Public Services and adjacent Fire Station building, consistent with the City's 10-Year CIP detailed previously in this Capital section.
2. 2024 Transfer from the General Fund includes transfer to pay for capital expenditures that were re-budgeted from the General Fund to the Capital Fund. 2024 and 2025 Transfer from the General Fund include transfer of home rule sales tax to the Capital Fund to pay for capital improvements, consistent with the City's 10-Year CIP.
3. Transfers from the Motor Fuel Tax (MFT) and Tax Increment Financing (TIF) Funds are to pay for MMF and TIF expenditures incurred in the Capital Fund.
4. Grants/reimbursements revenue is consistent with eligible expenditures.
5. Capital expenditures for 2025 are estimated consistent with the City's 10-Year CIP detailed previously in this Capital section, including Streets ($7.3 million), Bridges ($0.9 million), Public Services/Fire Station building renovation planning ($0.5 million), and Ravines and Sidewalks ($150,000).
6. Transfer expenditures include transfer of bond proceeds revenue to the Debt Service Fund to pay for the related debt issue costs which are budgeted in the Debt Service Fund. The debt issue costs are financed as part of the debt offering. The bond proceeds are budgeted in the Capital Fund, so part of the proceeds are transferred to pay for the related debt issue costs budgeted in the Debt Service Fund.

See Glossary of Terms and Funds in the Appendix.

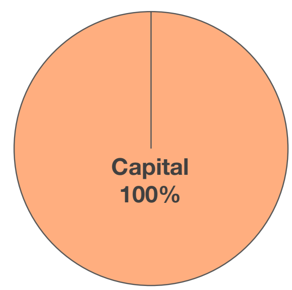
STREETS & OTHER CAPITAL
5-YEAR FUND BALANCE ESTIMATE

As a best practice, the City updates a 10-year plan for the Street & Other Capital Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Street & Other Capital Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.

2029 Revenue



2029 Expenditures



	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Bond Proceeds	4,000,000	24,000,000				
Transfer from General Fund	2,518,500		300,000	1,400,000	1,500,000	
Transfer from MFT	1,850,000	1,515,000	1,000,000	1,000,000	1,000,000	-13.0%
Grants/Reimbursements	219,100	305,000	107,000	6,000		
Interest Revenue	429,400	1,717,600	1,205,039	642	(4,299)	-150.0%
Total Revenue	**9,017,000**	**27,537,600**	**2,612,039**	**2,406,642**	**2,495,701**	**27.7%**
Capital Expenditures	8,815,000	7,915,000	22,315,000	2,520,000	2,500,000	20.6%
Transfers	68,800					
Total Expenditures	**8,883,800**	**7,915,000**	**22,315,000**	**2,520,000**	**2,500,000**	**20.4%**
Net Increase/(Decrease)	**133,200**	**19,622,600**	**(19,702,961)**	**(113,358)**	**(4,299)**	
Fund Bal. Beg. of Year	**11,200**	**144,400**	**19,767,000**	**64,039**	**(49,319)**	
Fund Bal. End of Year	**144,400**	**19,767,000**	**64,039**	**(49,319)**	**(53,619)**	
Fund Bal. % Oper. Exp.	**1.6%**	**249.7%**	**0.3%**	**-2.0%**	**-2.1%**	
Fund Bal. % Target	0.0%	0.0%	0.0%	0.0%	0.0%	

Notable Budget Comments:

The Bond Proceeds, Transfers, Sales Tax, Grants, and Capital Expenditures are consistent with the City's 10-year CIP detailed previously in this Capital section.

See Glossary of Terms and Funds in the Appendix.

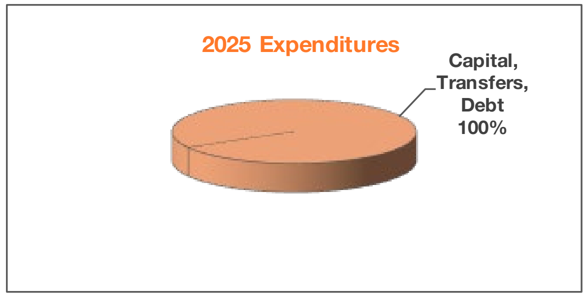
CAPITAL
STREET CONSTRUCTION

Account Code: 1410710
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	6,814,100	14,470,800	14,470,800	8,315,000
TOTAL	**6,814,100**	**14,470,800**	**14,470,800**	**8,315,000**



2024 OBJECTIVES ACCOMPLISHED

- Constructed Second Street pedestrian friendly streetscape improvements. [I]
- Resurfaced Central Business District main streets. [I]
- Completed construction of the Clavey Road. [I]
- Completed the annual street rehabilitation program. [I]
- Completed the SMART program. [I]
- Completed the annual concrete repair program (concrete street patching and sidewalk repairs). [I]
- Completed construction of Briergate TIF-funded improvements. [I]
- Continued construction of the Park Ave West bridge replacement* over the Skokie River. [I]
- Initiated preliminary engineering for replacing the Dean Avenue bridge*. [I]
- Continued final engineering for bridge replacements* on Beech Street, Judson Avenue, St. Johns Avenue, and Wade Street. [I]

2025 OBJECTIVES

- Complete construction of the Park Ave West bridge replacement* over the Skokie River. [I]
- Complete the annual street rehabilitation program. [I]
- Complete the SMART program. [I]
- Complete streets that will be converted from full depth concrete pavements to concrete pavements with new asphalt overlay. [I]
- Complete the annual concrete repair program (concrete street patching and sidewalk repairs). [I]
- Continue the final design for Green Bay Rd. improvement* from Central Avenue to Clavey Road. [I]
- Complete final engineering for bridge replacements* on Beech Street, Judson Avenue, St. Johns Avenue, and Wade Street. [I]
- Complete resurfacing of Ridge Road* from Clavey Road to Edgewood Road. [I]
- Complete design and construct additional Briergate TIF-funded improvements. [I]

[*] Grant-funded project.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

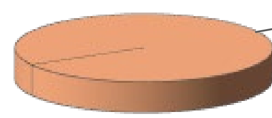
CAPITAL
FACILITIES CONSTRUCTION
Ravinia Fire Stn. '23-4, Public Svcs. Bldg. '25

Account Code: 1410720
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget accounts for the expenditures of bond proceeds and other revenues to construct or improve City facilities or for other capital improvements.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	2,927,500	186,300	186,300	500,000
TOTAL	2,927,500	186,300	186,300	500,000



2024 OBJECTIVES ACCOMPLISHED

- Provided support through the construction of a new Ravinia Fire Station. [I, P]

2025 OBJECTIVES

- Begin planning and design for redevelopment of the Public Services Building and Fire Station # 34. The buildings were built in 1970's and are at the end of their useful life. The long-term maintenance costs to retrofit two aging buildings are considerably high. Redevelopment will not only provide for a newer modern facility but by merging the two buildings, the opportunity for a safer and functional drive within the building will be implemented. The 10-year CIP includes the costs estimated below. The cost estimates do not yet include temporary office space during build-out. [I, P]
  - 2025 $500,000
  - 2026 $2,000,000
  - 2027 $17,500,000.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

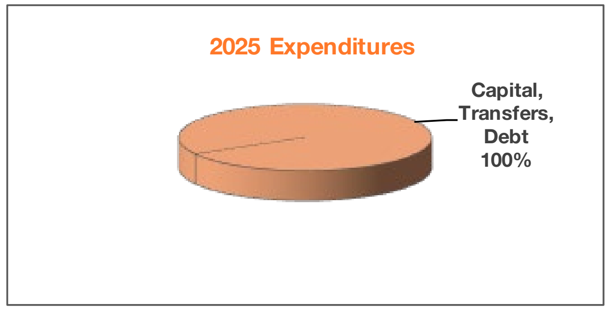
CAPITAL
FACILITIES CONSTRUCTION
1201 Park Avenue West Facility

Account Code: 1410700
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget accounts for the expenditures of bond proceeds and other revenues to construct or improve City facilities or for other capital improvements.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	259,400	9,495,500	9,495,500	68,800
TOTAL	**259,400**	**9,495,500**	**9,495,500**	**68,800**



2024OBJECTIVES ACCOMPLISHED

- Sought bids for architectural, engineering, and interior design services for the renovation of the 1201 Park Avenue West facility and awarded a contract to the selected firm. [I, F]
- Assisted with the oversight of facility renovation. [I]

2025 OBJECTIVES

- Provide support for the 1201 Park Avenue West facility renovation. [I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CAPITAL
PARKING CONSTRUCTION

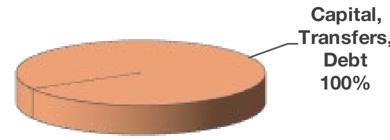
Account Code: 1110603
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget provides funds for parking-related capital improvements. The Parking Fund was dissolved, with revenue, expenditures, and fund balance consolidated into the General Fund, effective January 1, 2022.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	67,200	5,351,100	5,351,100	3,100,000
TOTAL	**67,200**	**5,351,100**	**5,351,100**	**3,100,000**

2025 Expenditures



2024 OBJECTIVES ACCOMPLISHED

- Repaired the Port Clinton overhead storm drains. [I]
- Deep-cleaned and power-washed the Port Clinton parking decks. [I]
- Inspected structural integrity of parking decks. [P]
- Designed and repaired the First Street parking deck. [P]
- Reprogramed the City's parking meters. [F]
- Cleared parking lots for snow events. [P]
- Completed design of the Public Works yard & Fire training lot. [I]
- Designed and constructed the following lot improvements: City Hall, Community House, Ori North, Fire Station #33, and 1201 Park Avenue West [I]

2025 OBJECTIVES

- Deep-clean the First Street and St Johns Street parking decks. [I]
- Continue parking lot clearing for snow events. [P, I]
- Complete sidewalk snow clearing upon four inches of snow accumulation. [P, I]
- Construct 1766 Second Street, Public Works yard & Fire training parking lot improvements. [I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

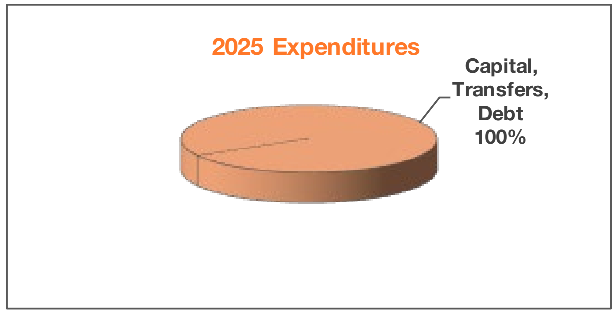
ENTERPRISE WATER FUND
WATER CAPITAL IMPROVEMENTS

Account Code: 2120663
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget provides resources for funding capital improvements to the City's water treatment and distribution systems, annual debt service payments for debt financing of water capital improvements, and transfers to other funds for water-related expenditures accounted for in those funds.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	7,025,800	12,666,600	12,666,600	17,335,100
TOTAL	**7,025,800**	**12,666,600**	**12,666,600**	**17,335,100**



2024 OBJECTIVES ACCOMPLISHED

- Replaced Water Plant supervisory control and data acquisition computers. [I]
- Implemented additional Water Plant cybersecurity measures. [I]
- Completed year one of a three-year process to replace the Water Plant ultrafiltration membrane modules. [I]
- Continued with design for improving the Beech Lane water main. [I]
- Initiated designs for new water mains on Linden Avenue and on Sheridan Road, north of Edgecliffe. [I]

2025 OBJECTIVES

- Design and construct a new Beech Lane water main. [I]
- Complete final engineering design for a new Green Bay Road* water main from Central Avenue to Clavey Road. [I]
- Continue identifying lead water service line locations in the public right of way and replace with copper lines. [I]
- Evaluate and procure a behind-the-meter solar system for the Water Plant. [F,I]
- Upgrade Water Plant security camera and door access systems. [P,I]
- Design improvements to the Water Plant's primary water intake and a new raw water shore well. [I]
- Replace 1929 venturi and 1960 orifice plate finished water meters. [I,F]
- Complete year two of a three-year process to replace the Water Plant ultrafiltration membrane modules. [I]
- Complete design and construction of new water mains on Linden Avenue and on Sheridan Road, north of Edgecliffe. [I]

  *-Grant-funded project.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

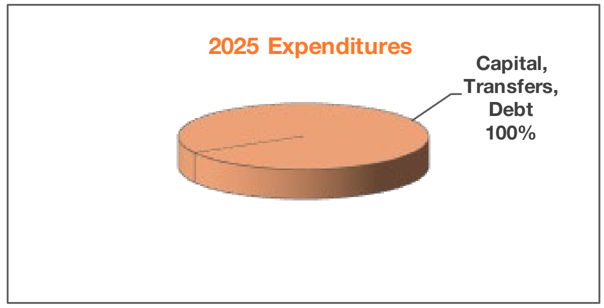
ENTERPRISE SEWER FUND
STORM SEWER CAPITAL

Account Code: 2140670, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	5,265,700	4,683,500	4,683,500	2,538,100
TOTAL	5,265,700	4,683,500	4,683,500	2,538,100



2024 OBJECTIVES ACCOMPLISHED

- Completed trenchless, cured-in-place rehabilitation of approximately 1,700 linear feet of storm sewer main.[I]
- Continued long-term regional flood mitigation plan efforts with the Army Corps., Lake County, and area municipalities. [P]
- Designed and constructed a new Maple Avenue storm sewer main. [I]

2025 OBJECTIVES

- Continue final storm sewer design for a new Green Bay Road* storm sewer main, from Central Avenue to Clavey Road. [I]
- Complete the design to repair and stabilize the Prospect Avenue Lake Michigan bluff slope. [P]
- Design and construct a new Sheridan Road storm sewer main, north of Edgecliffe Dr. [I]
- Continue coordinating the flood mitigation buy-out program with Lake County Stormwater Management Commission. [P]
- Identify locations and perform trenchless cured-in-place rehabilitation of storm sewer mains through contractual lining program. [I]

  *-Grant-funded project.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

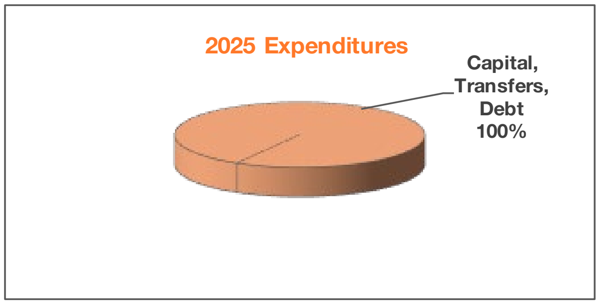
ENTERPRISE SEWER FUND
SANITARY SEWER CAPITAL

Account Code: 2140671, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	1,462,100	2,371,400	2,371,400	1,901,900
TOTAL	1,462,100	2,371,400	2,371,400	1,901,900



2024 OBJECTIVES ACCOMPLISHED

- Upgraded the four lift stations at the east/west decks. [I]
- Completed trenchless, cured-in-place rehabilitation of approximately 10,900 linear feet of sanitary sewer main. [I]
- Lined 40 sanitary manholes. [I]
- Root treated 9,550 linear feet of sanitary sewers. [I]
- Continued final engineering for four bridge replacements*: Beech Street, Judson Avenue, St. Johns Avenue, and Wade Avenue. [I]
- Continued construction of the bridge replacement* on Park Avenue West over the Skokie River. [I]
- Initiated preliminary engineering for a Dean Avenue bridge replacement*. [I]

2025 OBJECTIVES

- Continue the cost-sharing sewer lateral program to assist residential property owners. [I]
- Identify locations and perform trenchless cured-in-place rehabilitation of sanitary sewer mains through contractual lining programs. [I]
- Continue the manhole lining program. [I]
- Complete final design engineering for bridge replacements*: Beech Street, Judson Avenue, St. Johns Avenue, and Wade Avenue. [I]
- Complete preliminary engineering for a Dean Avenue bridge replacement*. [I]

*-Grant-funded project.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

CAPITAL ASSET STATISTICS
LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023

AREA

Square Miles	12	12	12	12	12	12	12	12	12

FIRE PROTECTION

Number of stations	3	3	3	3	3	3	3	3	3
Fire engines	3	3	3	3	3	3	2	2	2
Ambulances	3	4	4	4	4	4	3	3	3

POLICE PROTECTION

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

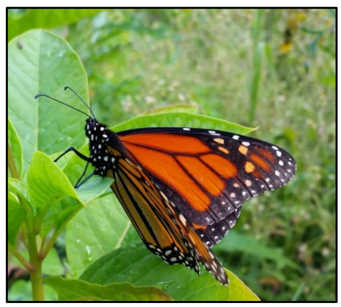
PUBLIC WORKS

Miles of water mains (approx.)	168	168	168	168	168	168	180	180	180
No. of fire hydrants (approx.)	1,680	1,680	1,680	1,680	1,680	1,680	1,804	1,804	1,804
Miles of storm sewer (approx.)	178	178	178	178	178	178	187	187	187
No. of street lights (approx.)	1,420	1,420	1,420	1,420	1,420	1,420	1,484	1,484	1,484
Miles of sanitary sewer (approx.)	130	130	130	130	130	130	134	134	134
Fleet/Vehicles	81	80	79	76	74	74	72	72	72

MILES OF STREET

Paved	154	154	154	154	154	154	157	159	159
Graded	2	2	2	2	2	2	2	1	1
TOTAL	156	156	156	156	156	156	159	160	160

OTHER GOVERNMENTAL FUNDS



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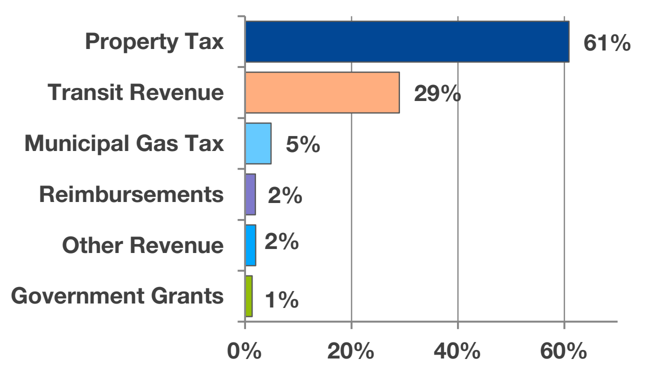
MULTIMODAL TRANSPORTATION FUND

MULTIMODAL TRANSP. FUND

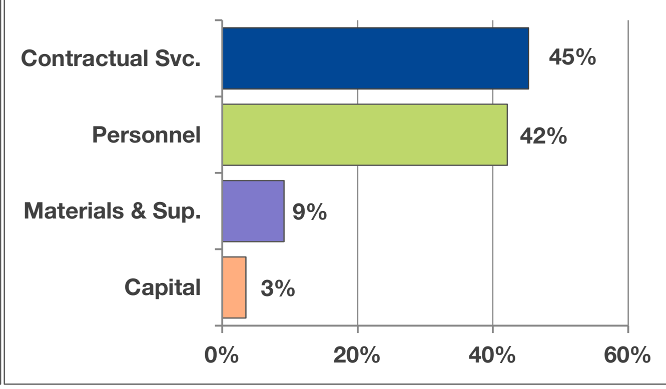
FUND BALANCE SUMMARY

The MultiModal Transportation Fund (MMF) provides activities fundamental to vehicular and pedestrian traffic, including street lighting, cleaning, and maintenance, and transit services reimbursed by Pace, the suburban bus division of the Regional Transportation Authority.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease)							
			'24 Est vs '23 Act		'24 Est vs '24 Bud		25 Bud vs '24 Bu		'25 Bud vs '24 Est	
			$M	%	$M	%	$M	%	$M	%
Property Tax[1]	2,942,800	3,700,900	(0.00)	-0.1%	-	0.0%	0.76	25.8%	0.76	25.8%
Transit Revenue[2]	1,603,800	1,762,700	0.42	35.3%	-	0.0%	0.16	9.9%	0.16	9.9%
Municipal Gas Tax	258,200	296,900	(0.03)	-9.8%	-	0.0%	0.04	15.0%	0.04	15.0%
Transfer from General Fund[3]	202,000	-	0.12	151.9%	-	0.0%	(0.20)	-100.0%	(0.20)	-100.0%
Government Grants	80,900	80,900	0.01	13.5%	-	0.0%	-	0.0%	-	0.0%
Reimbursements	107,800	118,000	(0.00)	-4.0%	(0.00)	-1.4%	0.01	8.0%	0.01	9.5%
Other Revenue	131,900	121,200	0.01	6.4%	-	0.0%	(0.01)	-8.1%	(0.01)	-8.1%
Total Revenue[1]	**5,327,400**	**6,080,600**	**0.52**	**10.9%**	**(0.00)**	**0.0%**	**0.75**	**14.1%**	**0.75**	**14.1%**
Personnel Expenditures[4]	2,516,200	2,654,200	0.27	11.9%	-	0.0%	0.14	5.5%	0.14	5.5%
Contractual Services[5]	2,250,900	2,851,500	0.71	46.0%	-	0.0%	0.60	26.7%	0.60	26.7%
Materials and Supplies	560,300	574,900	0.19	49.6%	-	0.0%	0.01	2.6%	0.01	2.6%
Capital Expenditures[6]	335,900	220,000	0.10	43.4%	-	0.0%	(0.12)	-34.5%	(0.12)	-34.5%
Total Expenditures	**5,663,300**	**6,300,600**	**1.26**	**28.8%**	**-**	**0.0%**	**0.64**	**11.3%**	**0.64**	**11.3%**
Net Increase/(Decrease)	**(335,900)**	**(220,000)**	**(0.74)**		**(0.00)**		**0.11**		**0.12**	
Fund Bal. Beg. of Year	**3,067,200**	**2,731,300**	**0.41**	**15.3%**	**-**	**0.0%**	**(0.34)**	**-11.0%**	**(0.34)**	**-11.0%**
Fund Bal. End of Year	**2,731,300**	**2,511,300**	**(0.34)**	**-11.0%**	**(0.00)**	**-0.1%**	**(0.22)**	**-8.1%**	**(0.22)**	**-8.1%**
Fund Bal. % Oper. Exp.	**51.3%**	**41.3%**								
Fund Bal. % Target	10.0%	10.0%								

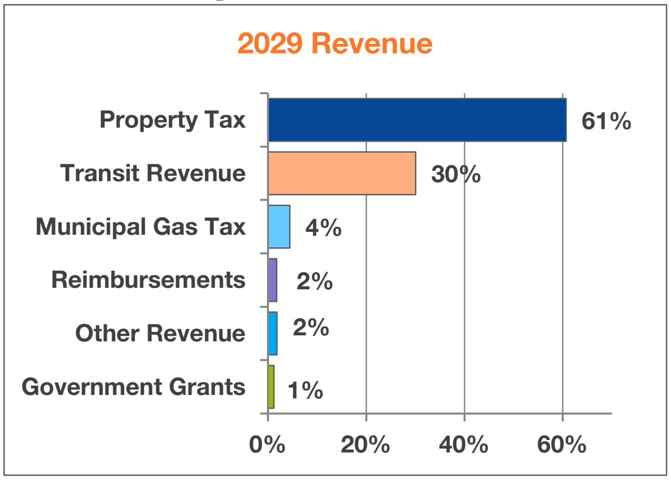
Notable Budget Comments:

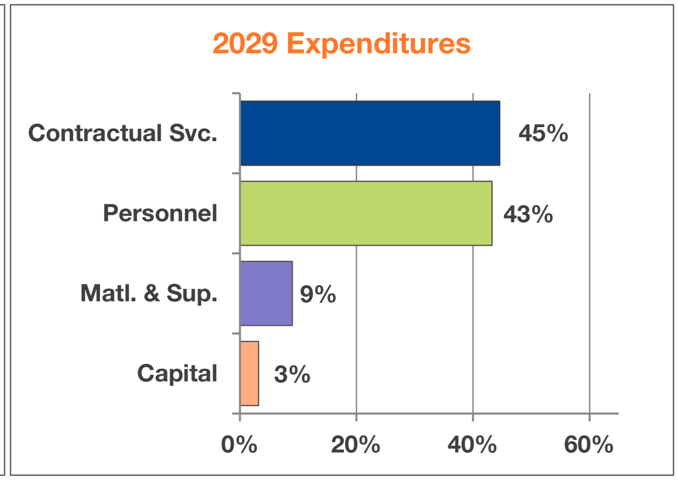
1. The increase in property tax revenue for 2025 is due to a property tax levy increase to pay for cost increases and to retain operating revenue equal to operating expenditures.
2. The transit revenue increase assumes the City's bus vendor will reimburse for a full year of bus property risk insurance in 2025.
3. 2024 Transfer from the General Fund is for part of an American Rescue Plan Act (ARP) grant allocated to the MMF, for grant-related expenditures incurred in the MMF.
4. Personnel changes are due to the City's compensation plan, collective bargaining requirements, and anticipated higher insurance costs.
5. The contractual services increase is due to a full year of bus property risk insurance in 2025 vs. half year in 2024, with the bus vendor paying the other half of 2024 directly, along with a higher equipment fund charge allocation.
6. Capital expenditures are consistent with the City's 10-Year CIP, as detailed in the Capital Section.

See Glossary of Terms and Funds in the Appendix.

MULTIMODAL TRANSP. FUND
5-YEAR FUND BALANCE ESTIMATE

As a best practice, the City updates a 10-year plan for the Multi-Modal Transportation Fund as part of the budget process, with five years of the 10-year plan included in the Budget Document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Multi-Modal Transportation Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.





	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Property Tax[3]	3,700,900	3,619,400	3,757,400	3,900,200	4,048,200	2.3%
Transit Revenue[2]	1,762,700	1,820,300	1,879,800	1,941,300	2,004,800	3.3%
Municipal Gas Tax	296,900	296,900	296,900	296,900	296,900	0.0%
Transfer from General Fund	-	-	-	-	-	0.0%
Government Grants	80,900	80,900	80,900	80,900	80,900	0.0%
Reimbursements	118,000	118,000	118,000	118,000	118,000	0.0%
Other Revenue	121,200	121,200	121,200	121,200	121,200	0.0%
Total Revenue	**6,080,600**	**6,056,700**	**6,254,200**	**6,458,500**	**6,670,000**	**2.4%**
Personnel Expenditures	2,654,200	2,630,300	2,742,100	2,858,600	2,980,100	4.3%
Contractual Services	2,851,500	2,851,500	2,922,800	2,995,900	3,070,800	2.5%
Materials and Supplies	574,900	574,900	589,300	604,000	619,100	2.5%
Capital Expenditures	220,000	220,000	220,000	220,000	220,000	0.0%
Total Expenditures[1]	**6,300,600**	**6,276,700**	**6,474,200**	**6,678,500**	**6,890,000**	**2.3%**
Net Increase/(Decrease)	**(220,000)**	**(220,000)**	**(220,000)**	**(220,000)**	**(220,000)**	
Fund Balance Beg. of Year	**2,731,300**	**2,511,300**	**2,291,300**	**2,071,300**	**1,851,300**	**-9.3%**
Fund Balance End of Year	**2,511,300**	**2,291,300**	**2,071,300**	**1,851,300**	**1,631,300**	**-10.2%**
Fund Bal. % Oper. Exp.	**41.3%**	**37.8%**	**33.1%**	**28.7%**	**24.5%**	
	10.0%	10.0%	10.0%	10.0%	10.0%	

Notable Budget Comments:

1. Expenditure assumptions for 2026-9 include annual increases of 4.25% and 2.5% for personnel and operating expenditures, respectively, and capital planned consistent with the City's 10-Year CIP, as detailed in the Capital Section.
2. Transit Revenue is assumed to grow at the weighted average of the personnel and operating cost growth.
3. Property tax increases are assumed as required for Fund sustainability.

See Glossary of Terms and Funds in the Appendix.

MULTIMODAL TRANS. FUND
STREETS AND SIDEWALKS – GENERAL

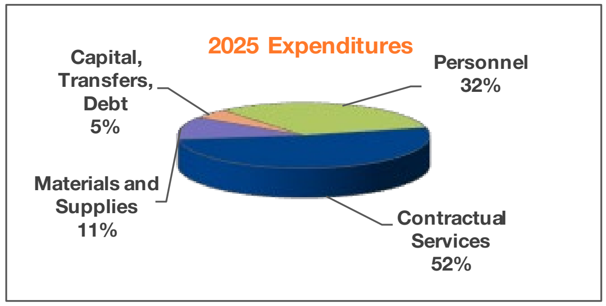
Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 1210630
Budgeted Full-time Equivalent Positions: 9.0

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.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	1,208,700	1,462,800	1,462,800	1,521,700
Contractual Services	1,509,400	1,891,900	1,891,900	2,432,700
Materials and Supplies	346,900	517,000	517,000	530,900
Capital, Transfers, Debt	234,300	335,900	335,900	220,000
TOTAL	3,299,300	4,207,500	4,207,500	4,705,200



2024 OBJECTIVES ACCOMPLISHED

- Contractually swept City-owned streets consistent with the maintenance schedule. [I]
- Performed scheduled inspection and maintenance of City bike paths. [I]
- Completed snow and ice sidewalk maintenance consistent with the City's Snow and Ice Control Manual.[I,P]
- Filled potholes within 24 hours of notification. [I,P]
- Replaced signs consistent with federal reflectivity regulations. [I]
- Provided assistance and traffic control at City-sponsored special events. [I,E,P]
- Installed banners and flags in business districts for holidays and special events. [E]
- Continued in-house asphalt grinding and patching process with increased operational efficiency. [I]
- Contractually striped, crack sealed, and pavement sealed numerous locations throughout the City. [I]
- Provided contractual hand shoveling throughout the Central Business District for winter snow events. [P]
- Contractually mud jacked sidewalks in the Central and Ravinia Business Districts, and the Ft. Sheridan subdivision. [I,P]

2025 OBJECTIVES

- Contractually sweep City-owned streets in the second and third quarter. [I]
- Complete snow and ice operations on City streets within eight hours of the end of a snow event. [I,P]
- Fill potholes within 24 hours of notification. [I,P]
- Provide assistance and traffic control at City-sponsored special events. [I,E,P]
- Replace signs consistent with the federal reflectivity regulations. [I]
- Continue installing banners and flags in business districts for holidays and special events. [I,E]
- Continue providing contractual hand shoveling throughout the Central Business District for winter snow events. [P]
- Contractually provide mud jacking & grinding service to eliminate trip hazards throughout the City. [I,P]
- Contractually stripe numerous locations throughout the City, including all school zone crosswalks. [I]
- Contractually crack seal, and pavement seal numerous locations throughout the City. [I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

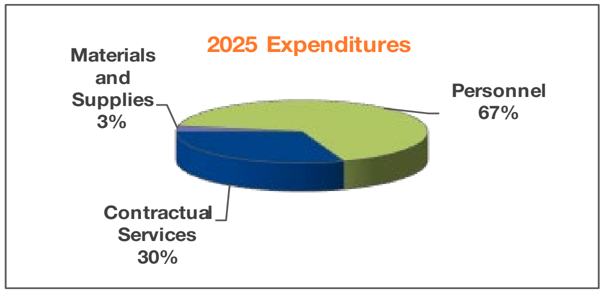
MULTIMODAL TRANS. FUND
TRANSIT – SCHEDULED SERVICE

Account Code: 1210620
Budgeted Full-time Equivalent Positions: 13.23

PURPOSE

Public Works Transit operates fixed-route scheduled bus service, the Ravinia Festival Park and Ride Shuttle Bus Service, and the Highland Park Connector. Fixed-route bus service includes Routes 471 and 472, operating six days per week.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	833,500	837,100	837,100	887,500
Contractual Services	24,100	346,400	346,400	405,800
Materials and Supplies	23,500	34,200	34,200	35,100
Capital, Transfers, Debt	-	-	-	-
TOTAL	881,000	1,217,800	1,217,800	1,328,300



2024 OBJECTIVES ACCOMPLISHED

- Maintained an excellent safety record with an estimated 100,000 miles driven by bus operators with two accidents. [P, E]
- Initiated a transit services study in collaboration with a City-contracted consultant and transportation partners to assess resources, survey the community, and identify gaps in services. [P, F, S]
- Provided fixed route transportation service for an estimated 25,000 passengers, consistent with post-pandemic route reductions. [P, E, S]
- The Connector service operated three days per week to provide enhanced service options for residents. The Connector provided rides for more than 2200 passengers during 2023, with an expectation to serve 4000 in 2024. [P, E, S]

2025 OBJECTIVES

- Maintain a consistent monthly and quarterly schedule of bus safety and in-service training designed to improve safety awareness and reduce accidents or injuries. [P]
- Continue working with the City's bus vendor staff to identify opportunities to reinstate enhanced service scheduling for passengers and the community. [E]
- 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]
- As an outcome of the transit services study, research potential options and implement improvements to expand and enhance service hours, geographical route coverage, and outreach efforts to provide additional transportation options for senior residents and individuals with disabilities. [P, F, S]
- Work with Senior Center Staff to plan safe access options as the 1201 Park Avenue West revitalization project advances. [P, F, S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

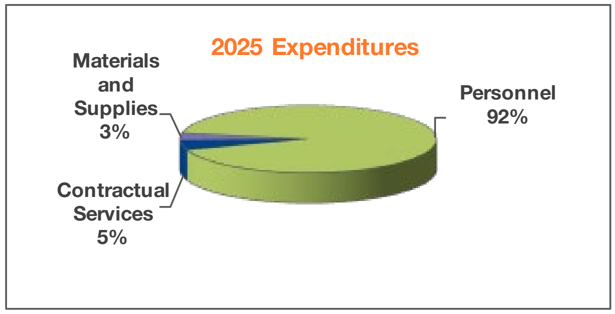
MULTIMODAL TRANS. FUND
TRANSIT – RAVINIA SERVICE

Account Code: 1210621
Budgeted Full-time Equivalent Positions: 4.5

PURPOSE

Public Works Transit provides shuttle bus service from remote parking areas to the Ravinia Festival during the summer concert season, which typically runs from June through September. Costs for the shuttle service are 100% funded by revenue from Ravinia.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	206,000	216,300	216,300	245,100
Contractual Services	8,100	12,600	12,600	13,000
Materials and Supplies	4,200	9,100	9,100	9,000
Capital, Transfers, Debt	-	-	-	-
TOTAL	**218,200**	**238,000**	**238,000**	**267,000**



2024 OBJECTIVES ACCOMPLISHED

- Provided safe and efficient transportation service for the 80,000 passengers projected to utilize the Park and Ride Ravinia Shuttle service. The 2024 Ravinia season began June 8 and continued through September 15, with 35 concerts served by Park and Ride. Ravinia elected to maintain maximum attendance at 65% throughout the season and reduced the number of events requiring bus service. [P, F, E]
- Maintained strict safety and disinfection protocols and provided uninterrupted services. [P, E]

2025 OBJECTIVES

- Provide safe, cost-efficient, and professional service to the staff and guests of the Ravinia Festival. [P, F, E]
- Continue working with the City's bus vendor on securing environmentally friendly buses. [P, S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

MULTIMODAL TRANSP. FUND
REVENUE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
12106.41101 Property Taxes	2,945,500	2,942,800	2,942,800	3,700,900
12106.41160 Taxes - Other	286,100	258,200	258,200	296,900
12106.41205 Permits - Street	21,800	25,000	25,000	25,000
12106.41402 Fines - Finance	200	200	200	200
12106.41515 Private Street Snow Plowing	20,600	11,800	11,800	22,000
12106.41517 Services - Other	91,700	94,000	94,000	94,000
12106.41601 Damages to City Property		3,500	2,000	2,000
12106.41602 Transit Revenue	1,185,500	1,603,800	1,603,800	1,762,700
12106.41608 Grants - State		100	100	100
12106.41612 Reimbursement - Government	39,300	40,800	40,800	40,800
12106.41616 Reimbursement - Other	32,000	40,000	40,000	40,000
12106.42202 Interest - Sweep Account	101,900	106,700	106,700	96,000
12106.42601 Transfer from General Fund	80,200	202,000	202,000	
Total Multimodal Transportation Fund	**4,804,900**	**5,328,900**	**5,327,400**	**6,080,600**

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.

MULTIMODAL TRANSP. FUND
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1210620 Transit Pace				
1210620.51010 Full Time Labor	468,500	483,000	483,000	503,400
1210620.51020 Part Time Labor	154,600	165,000	165,000	184,900
1210620.51030 Over Time Labor	9,300	7,000	7,000	7,400
1210620.52010 FICA	39,000	40,600	40,600	43,100
1210620.52020 Medicare	9,100	9,500	9,500	10,100
1210620.52030 IMRF	10,200	11,600	11,600	16,800
1210620.52060 Insurance - Health/Dental	142,200	120,300	120,300	121,800
1210620.52090 Insurance - Life	500			
1210620.61060 Professional Services - Med	1,400	2,000	2,000	2,000
1210620.61090 Professional Services - Other	3,500	310,100	310,100	368,800
1210620.62150 Repairs		1,800	1,800	1,800
1210620.63040 Utilities - Telephone	1,300	1,800	1,800	1,800
1210620.64605 IT Charges	17,900	30,800	30,800	31,500
1210620.65020 Supplies - Office	1,600	1,700	1,700	1,700
1210620.65030 Supplies - Clothing	3,700	4,800	4,800	5,500
1210620.65120 Supplies - Department	18,200	27,800	27,800	27,900
Total Transit Pace	**881,000**	**1,217,800**	**1,217,800**	**1,328,300**
1210621 Transit Ravinia				
1210621.51010 Full Time Labor	47,000	48,900	48,900	51,400
1210621.51020 Part Time Labor	91,000	94,700	94,700	115,500
1210621.51030 Over Time Labor	51,400	54,700	54,700	57,400
1210621.52010 FICA	11,700	12,300	12,300	13,900
1210621.52020 Medicare	2,700	2,900	2,900	3,300
1210621.52030 IMRF	2,100	2,800	2,800	3,600
1210621.61060 Professional Services - Med	4,300	5,300	5,300	5,300
1210621.61090 Professional Services - Other	3,500	6,400	6,400	6,800
1210621.62150 Repairs	300	900	900	900
1210621.65020 Supplies - Office	300	600	600	500
1210621.65030 Supplies - Clothing	400	600	600	600
1210621.65120 Supplies - Department	3,400	8,000	8,000	8,000
Total Transit Ravinia	**218,200**	**238,000**	**238,000**	**267,000**
1210630 Street & Sidewalk				
1210630.51010 Full Time Labor	718,900	751,300	751,300	770,500
1210630.51020 Part Time Labor	93,200	195,000	195,000	210,900
1210630.51030 Over Time Labor	117,200	205,500	205,500	215,800
1210630.52010 FICA	57,500	71,400	71,400	74,200
1210630.52020 Medicare	13,400	16,700	16,700	17,400
1210630.52030 IMRF	20,300	31,600	31,600	39,300
1210630.52060 Insurance - Health/Dental	187,400	191,300	191,300	193,700
1210630.52090 Insurance - Life	800			
1210630.61060 Professional Services - Med	300	500	500	500
1210630.61090 Professional Services - Other	355,700	502,000	502,000	514,600
1210630.62020 Membership Dues & Licenses	200	700	700	500
1210630.62090 Laundry & Uniforms	4,000	4,200	4,200	4,300
1210630.62120 Education & Training	2,000	4,000	4,000	4,500
1210630.62160 Maintenance of Equipment	181,400	222,000	222,000	227,600
1210630.62230 Reimbursements	100	300	300	300
1210630.63010 Utilities - Electric	194,500	225,500	225,500	230,000
1210630.63030 Utilities - Clean/Waste Dispo	17,700	19,000	19,000	19,500
1210630.63050 Utilities - Mobile Phones	2,800	1,500	1,500	1,600

MULTIMODAL TRANSP. FUND
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
1210630.64604 Equipment Charges	741,700	901,900	901,900	1,413,800
1210630.64605 IT Charges	9,000	10,300	10,300	15,700
1210630.65020 Supplies - Office		600	600	600
1210630.65030 Supplies - Clothing	4,800	6,200	6,200	6,300
1210630.65040 Supplies - Repairs	74,500	91,600	91,600	94,500
1210630.65050 Supplies - Maintenance	9,800	13,500	13,500	14,000
1210630.65070 Supplies - Chemicals	227,300	365,000	365,000	374,000
1210630.65100 Supplies - Small Tools	900	3,800	3,800	4,000
1210630.65110 Supplies - Traffic Control	24,500	27,000	27,000	28,000
1210630.65120 Supplies - Department	3,700	6,000	6,000	6,200
1210630.65130 Business Expenses	1,400	1,500	1,500	1,500
1210630.66060 Computer Software & Hardware	-	1,800	1,800	1,800
1210630.71030 Improvements Other Than Bldg	97,300	100,000	100,000	100,000
1210630.71050 Infrastructure	137,100	235,900	235,900	120,000
Total Street & Sidewalk	**3,299,300**	**4,207,500**	**4,207,500**	**4,705,200**

Total Multimodal Transportation Fund	**4,398,500**	**5,663,300**	**5,663,300**	**6,300,600**

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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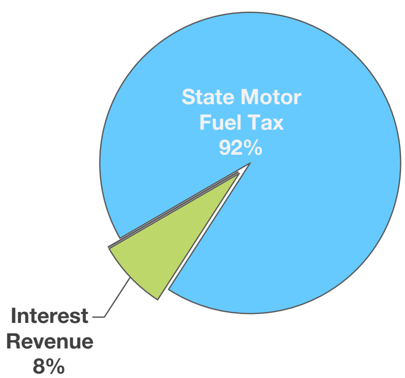
MOTOR FUEL TAX FUND

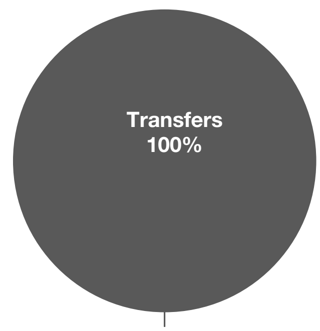
MOTOR FUEL TAX FUND
FUND BALANCE SUMMARY

The Fund is supported by monthly allotments from the Illinois Motor Fuel Tax (MFT) Disbursement Fund and is required to demonstrate legal compliance with the receipt of MFT proceeds from the State of Illinois. The improvements are programmed as part of the street capital program in the Street Capital Projects (141) and the Multi-modal Transportation (121) Funds. The annual receipts are transferred to those Funds, where the MFT-eligible expenditures are incurred.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease)							
			'24 Est vs '23 Act		'24 Est vs '24 Bud		'25 Bud vs '24 Bud		'25 Bud vs '24 Est	
			$M	%	$M	%	$M	%	$M	%
State Motor Fuel Tax[1]	1,331,800	1,331,800	0.03	2%	-	0%	-	0%	-	0%
Interest Revenue	120,400	108,400	(0.02)	-15%	-	0%	(0.01)	-10%	(0.01)	-10%
Total Revenue	**1,452,200**	**1,440,200**	**0.01**	**1%**	**-**	**0%**	**(0.01)**	**-1%**	**(0.01)**	**-1%**
Transfers[2]	1,750,000	1,850,000	0.55	46%	-	0%	0.10	6%	0.10	6%
Total Expenditures	**1,750,000**	**1,850,000**	**0.55**	**46%**	**-**	**0%**	**0.10**	**6%**	**0.10**	**6%**
Net Increase/(Decrease)	**(297,800)**	**(409,800)**	**(0.54)**							
Fund Bal. Beg. of Year	**710,700**	**412,900**	**0.24**	**52%**	**-**	**0%**	**(0.30)**	**-42%**	**(0.30)**	**-42%**
Fund Bal. End of Year	**412,900**	**3,100**	**(0.30)**	**-42%**	**-**	**0%**	**(0.41)**	**-99%**	**(0.41)**	**-99%**
Fund Bal. % Oper. Exp.	**23.6%**	**0.2%**								
Fund Bal. % Target	0.0%	0.0%								

Notable Budget Comments:

1. State Motor Fuel Tax (MFT) is estimated based on historical MFT runrate.

2. Transfers are to the Capital Projects Fund to fund MFT-eligible capital, consistent with the City's 10-Year Capital Improvement Program Funding Plan.

See Glossary of Terms and Funds in the Appendix.

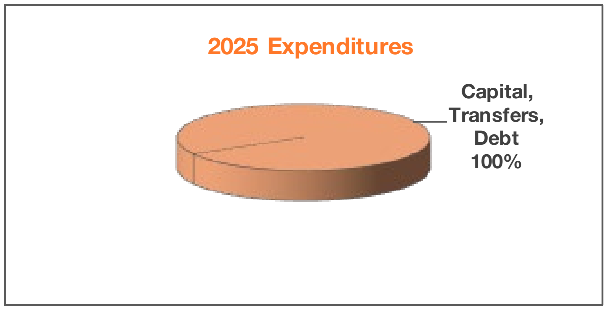
SPECIAL REVENUE FUNDS
MOTOR FUEL TAX FUND

Account Code: 1220640
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Motor Fuel Tax Fund provides funds for City streets capital improvements. The Fund is supported by monthly allotments from the Illinois Motor Fuel Tax (MFT) Disbursement Fund. The improvements are programmed as part of the street capital program in the Street Capital Projects (141) and the Multi-modal Transportation (121) Funds, as required. The annual receipts are transferred to those Funds, where the MFT-eligible expenditures are incurred.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	1,201,200	1,750,000	1,750,000	1,850,000
TOTAL	1,201,200	1,750,000	1,750,000	1,850,000



2024 OBJECTIVES ACCOMPLISHED

- Completed construction of the annual resurfacing program. I

2025 OBJECTIVES

- Continue to plan annual resurfacing (grind and overlay) program. I
- Continue to plan new Street Maintenance At Right Time (SMART) Program to address surface layer deterioration for short-term relief. I

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

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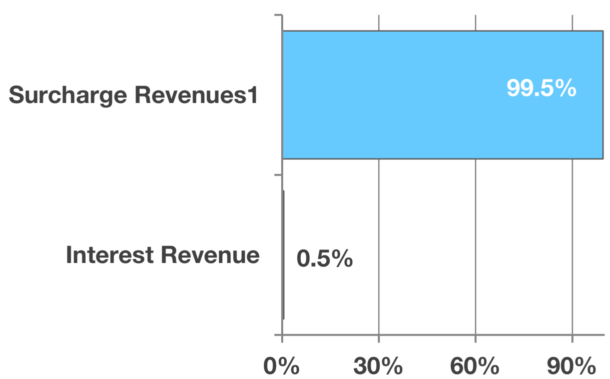
ENHANCED 911 FUND

ENHANCED 911 FUND

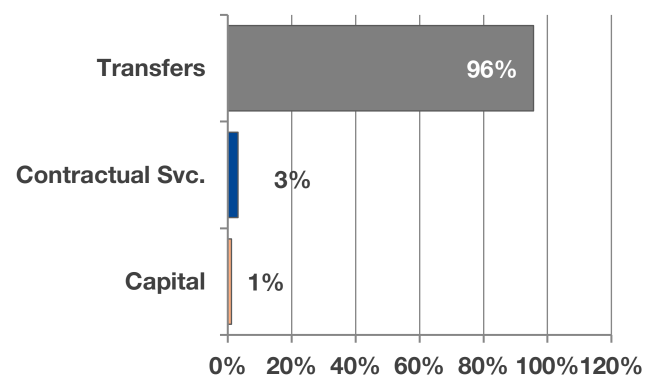
FUND BALANCE SUMMARY

The Enhanced 911 Fund underwrites partial cost of the operations of the City's "911" emergency telephone service, which is contracted through the Village of Glenview, as well as other eligible Enhanced 911 expenditures, when funds are available. Allotments of State Surcharge Revenue are deposited directly to the Enhanced 911 Fund and transferred to the General Fund, where the related expenditures are accounted for. An Emergency Telephone Systems Board (ETSB) manages incoming receipts, disburses funds to the City upon validation of eligible expenditures, and holds the fund balance for the City. The ETSB is managed by the Village of Glenview with Board Members from the City of Highland Park and other municipalities.

2025 Revenue



2025 Expenditures



	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est. Dollar	Percent
Surcharge Revenues[1]	788,100	645,200	788,100	667,300	(120,800)	-15.3%
Interest Revenue	1,100	1,100	3,700	3,300	(400)	-10.8%
Total Revenue	**789,200**	**646,300**	**791,800**	**670,600**	**(121,200)**	**-15.3%**
Contractual Services	27,400	27,600	27,600	27,800	200	0.7%
Capital Expenditures[2]		10,000	10,000	10,000	-	0.0%
Transfers[3]	675,000	829,000	829,000	829,000	-	0.0%
Total Expenditures	**702,400**	**866,600**	**866,600**	**866,800**	**200**	**0.0%**
Net Increase/(Decrease)	**86,800**	**(220,300)**	**(74,800)**	**(196,200)**	**(121,400)**	
Fund Balance Beg. of Year	**311,100**	**397,900**	**397,900**	**323,100**	**(74,800)**	**-18.8%**
Fund Balance End of Year[4]	**397,900**	**177,600**	**323,100**	**126,900**	**(196,200)**	**-60.7%**
Fund Balance % Oper. Exp.	**56.7%**	**20.5%**	**37.3%**	**14.6%**		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

Notable Budget Comments:

1. Surcharge Revenues - The Illinois State Police 911 Administrator began withholding funds from the 911 surcharge to address a number of issues. They trued up resulting in a surplus, which was distributed in 2022-4, resulting in the 2022-4 revenue greater than normal annual distribution.
2. Capital expenditures - Starcom radio batteries and LSRN local network equipment maintenance.
3. Transfers - to the General Fund to pay for a portion of public safety dispatch costs incurred in that fund.
4. Fund Balance above target, as of Budget 2024, are significantly due to LSRN and are targeted for future network equipment maintenance.

See Glossary of Terms and Funds in the Appendix.

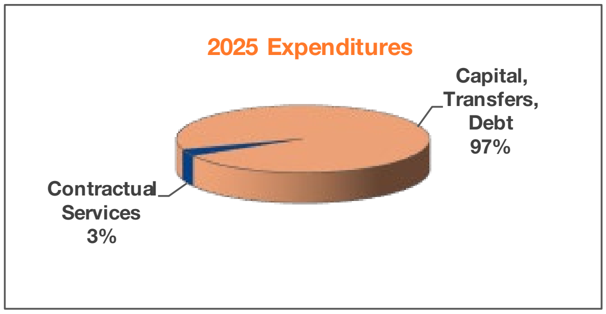
SPECIAL REVENUE FUNDS
ENHANCED 911 FUND

Account Code: 12403 & 12404
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The E911 Fund underwrites partial cost of the City's Enhanced 911 (E911) emergency telephone service operation, which is contracted from the Village of Glenview, as well as other eligible E911 expenditures, when funds are available. 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. The Communications Supervisor and one Telecommunicator staff salary are supported by the fund, as well as several operational expenditures. The fund was established following approval of a 1989 referendum permitting local telephone service providers to apply a surcharge to residents' monthly telephone bills. Land-line surcharge is $1.00 since 1996 and is used to fund the acquisition, operation and maintenance of E911 systems. Cellular-line surcharge is 58 cents since 2001 and funds the purchase of equipment to receive and locate emergency calls from cellular telephone users.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	27,400	27,600	27,600	27,800
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	675,000	839,000	839,000	839,000
TOTAL	702,400	866,600	866,600	866,800



2024 OBJECTIVES ACCOMPLISHED

- Monitored the Enhanced 911 Fund revenue and expenditure costs. [F]
- Completed reporting as required. [F]
- Reviewed and updated policies and practices in partnership with the Village of Glenview. [P]
- Completed local network equipment maintenance. [P]

2025 OBJECTIVES

- Monitor the Enhanced 911 Fund revenue and expenditure costs each quarter. [F]
- Complete reporting as required. [F]
- Continue reviewing and updating policies as appropriate for the most effective operation of consolidated dispatch. [P]
- Complete local network equipment maintenance. [I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

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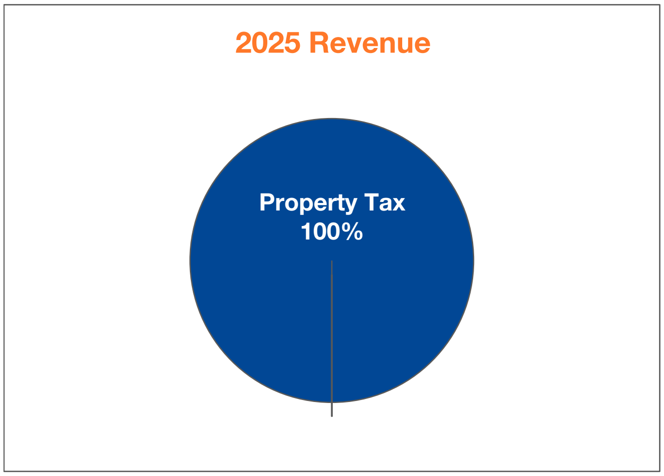
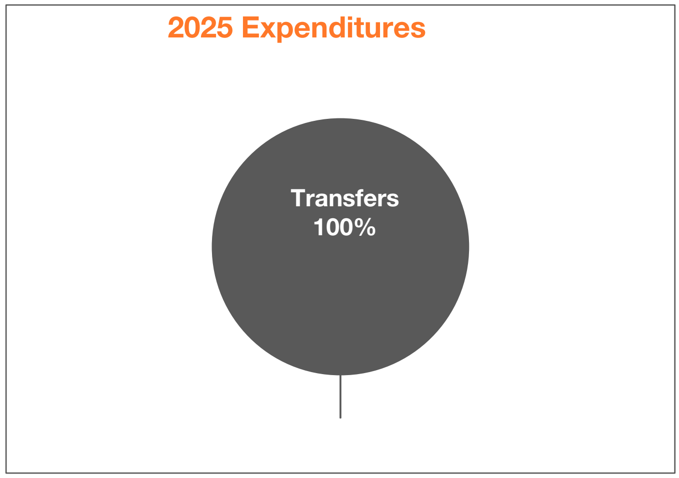
PUBLIC SAFETY PENSION LEVY FUND

PUBLIC SAFETY PENSION
FUND BALANCE SUMMARY

This Fund accounts for the City's property tax levy collections for contribution to the Police and Fire pension funds, as well as the transfer of those contributions to the pension funds. The funds are remitted directly to the respective pension boards, who remit excess funds to the State who manages investment of the funds.





	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est.	
					Dollar	Percent
Property Tax	6,283,500	6,931,400	6,931,400	6,979,300	47,900	0.7%
Total Revenue	**6,283,500**	**6,931,400**	**6,931,400**	**6,979,300**	**47,900**	**0.7%**
Transfers	6,283,500	6,931,400	6,931,400	6,979,300	47,900	0.7%
Total Expenditures	**6,283,500**	**6,931,400**	**6,931,400**	**6,979,300**	**47,900**	**0.7%**
Net Increase/(Decrease)	**-**	**-**	**-**	**-**	**-**	
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%		

Notable Budget Comments:

1. 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 2025 budget includes $9.5 million in City contributions (transfers) to the public safety pension funds, of which $7 million is from property tax levy, accounted for in the Public Safety Pension Levy Fund, and $2.5 million is from the local government distributive fund of state income tax (LGDF) and personal property replacement tax, accounted for in the General Fund. The $9.5 million funds the City's actuarially determined contribution of $7 million and additional contribution of $2.5 million, with a goal of minimizing the City's long-term contribution cost.
2. The City began accelerating public safety pension funding in 2014, then moved to greater acceleration in 2016, with pension-dedicated tax increases in 2014, 2017, 2018, and 2023, as well as additionally using LGDF, to minimize the long-term impact of pension funding to the tax payer. The initial accelerated plan included annual increases over a 3-year period to reach a higher annual flat funding level, as determined by the City's third party actuary, which was contributed annually for years 2018-22, increased again for 2023-5, with determination pending the 2026 budget process regarding future years contributions at the 2018-22, 2023-25 or other level of funding, until the City reaches 90% funding. The result is an increase from $3.3 million annual contribution in 2013 to $9.5 million annual contribution in 2023-25. Given consistent actuarial assumptions, investment returns and consistent annual future contributions, the City expects to reach 90% funding in approximately 2040, consistent with the statutory requirement.

See Glossary of Terms and Funds in the Appendix.

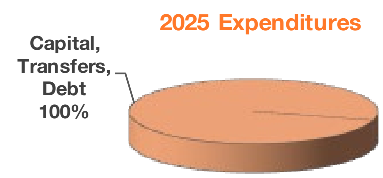
FINANCE DEPARTMENT
PUBLIC SAFETY PENSION LEVY

Account Code: 12803 and 12804
Budgeted Full-time Equivalent Positions: 0.0

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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	6,283,500	6,931,400	6,931,400	6,979,300
TOTAL	6,283,500	6,931,400	6,931,400	6,979,300



2024 OBJECTIVES ACCOMPLISHED

- The 2024 estimate includes $9.5 million in City contributions (transfers) to the public safety pension funds, of which $6.9 million is from property tax levy, accounted for in the Public Safety Pension Levy Fund, and $2.6 million is from LGDF and personal property replacement tax, accounted for in the General Fund. The $9.5 million funds the City's actuarially determined contribution of $6.9 million and additional contribution of $2.6 million, with a goal of minimizing the City's long-term contribution cost. [F]
- Affirmed the City's public safety pension funding policy with the City Council. [F]
- Continued to monitor pension fund investments, to ensure the State of Illinois consolidated investment funds 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 return to insure the systematic and adequate funding of actuarially-determined benefits through contributions and professional management of the assets of Pension Funds. [F]
- Continued participating as a voting Board member and fiduciary of the Public Safety Pension Boards. [F]

2025 OBJECTIVES

- The 2025 budget includes $9.5 million in City contributions (transfers) to the public safety pension funds, of which $7 million is from property tax levy, accounted for in the Public Safety Pension Levy Fund, and $2.5 million is from LGDF and personal property replacement tax, accounted for in the General Fund. The $9.5 million funds the City's actuarially determined contribution of $7 million and additional contribution of $2.5 million, with a goal of minimizing the City's long-term contribution cost. [F]
- Affirm the City's public safety pension funding policy with the City Council. [F]
- Continue to monitor pension fund investments, to ensure the State of Illinois consolidated investment funds 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 return to insure the systematic and adequate funding of actuarially-determined benefits through contributions and professional management of the assets of Pension Funds. [F]
- Continue participating as a voting Board member and fiduciary of the Public Safety Pension Boards. [F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

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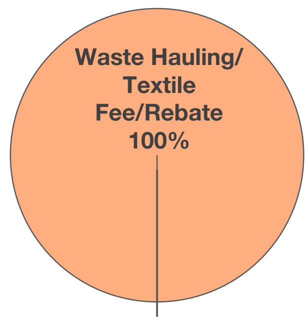
ENVIRONMENTAL SUSTAINABILITY FUND

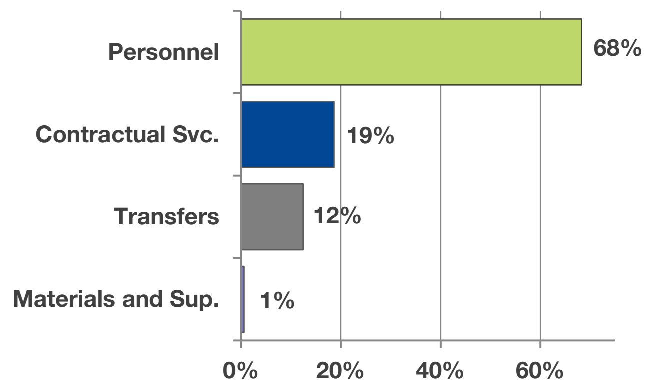
ENVIORNMENTAL SUSTAINABILITY
FUND BALANCE SUMMARY

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

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease)							
			'24 Est vs '23 Act		24 Est vs '24 Buc		25 Bud vs '24 Buc		25 Bud vs '24 Est	
			$M	%	$M	%	$M	%	$M	%
Waste/Textile Fee/Rebate	260,000	260,000	(0.00)	-2%	-	0%	-	0%	-	0%
Interest Earnings	1,500	1,400	(0.02)	-92%	-	0%	(0.00)	-7%	(0.00)	-7%
Total Revenue	**261,500**	**261,400**	**(0.02)**	**-8%**	**-**	**0%**	**(0.00)**	**0%**	**(0.00)**	**0%**
Personnel Expenditures[1]	120,000	164,300	0.08	214%	-	0%	0.04	37%	0.04	37%
Contractual Services	45,600	44,900	0.01	18%	-	0%	(0.00)	-2%	(0.00)	-2%
Materials and Supplies	5,800	1,500	0.01	0%	-	0%	(0.00)	-74%	(0.00)	-74%
Transfers[2]	55,000	30,000	(0.97)	-95%	-	0%	(0.03)	-45%	(0.03)	-45%
Total Expenditures	**226,400**	**240,700**	**(0.88)**	**-80%**	**-**	**0%**	**0.01**	**6%**	**0.01**	**6%**
Net Increase/(Decrease)	**35,100**	**20,700**								
Fund Bal. Beg. of Year	**39,600**	**74,700**	**(0.82)**	**-95%**	**-**	**0%**	**0.04**	**89%**	**0.04**	**89%**
Fund Bal. End of Year	**74,700**	**95,400**	**0.04**	**89%**	**-**	**0%**	**0.02**	**28%**	**0.02**	**28%**
Fund Bal. % Oper. Exp.	**44%**	**45%**								
Fund Bal. % Target	10%	10%								

Notable Budget Comments:

1. Personnel changes are due to the City's compensation plan, and anticipated higher insurance costs.
2. 2024 and 2025 Transfers to the Equipment Fund are to pay for the sustainability-related expenditures incurred in that fund, consistent with the City's 10-year CIP included in the Capital section of this document.

See Glossary of Terms and Funds in the Appendix.

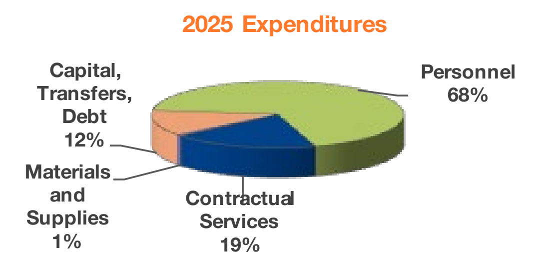
CITY MANAGER'S OFFICE
ENVIRONMENTAL SUSTAINABILITY

Account Code: 12901
Budgeted Full-time Equivalent Positions: 1.0

PURPOSE

The City Manager's Office, partnering with other departments, oversees sustainability programming and initiatives. The City works with its community partners to program initiatives for improving community long-term as set forth within the Sustainability Strategic Plan. The City elevated environmental sustainability to be a Core Priority in 2023, solidifying its commitment to leadership on environmental protection. The Sustainability Strategic Plan, updated in 2023, will guide the City's programming with cost-effective, environmentally-beneficial projects over the next five years. The City has goals of a citywide greenhouse gas reduction of 45% by 2030, and net zero by 2035. The City hired a full time staff member in 2024 focused on development of a sustainability program to meet the City's ambitious climate goals. The City continues efforts to increase waste diversion through composting and recycling; to reduce water usage; to promote community solar programs; and to enable safe, non-motorized transportation with a variety of bike-friendly initiatives, including biking/walking tours.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	38,200	120,000	120,000	164,300
Contractual Services	38,600	45,600	45,600	44,900
Materials and Supplies	-	5,800	5,800	1,500
Capital, Transfers, Debt	1,029,000	55,000	55,000	30,000
TOTAL	1,105,800	226,400	226,400	240,700



2024 OBJECTIVES ACCOMPLISHED

- Completed annual greenhouse gas (GHG) emission reporting through the Carbon Disclosure Project as required by the Global Covenant of Mayors for Climate and Energy, and continued efforts to meet the City's GHG reduction target. [I, S, E]
- Continued education regarding communitywide all-in curbside for single-family residential homes and continued marketing commercial, work, and home composting opportunities. [S,E]
- Presented multiple communitywide opportunities for education and participation in sustainability practices, i.e., Arbor Day, Shred events, Compost giveaway, clothing textile and re-use a shoe collection programs, on-site recycle center, IL Solar Home Tour. [S, E, F]
- Continued the community solar program, in coordination with the Metropolitan Mayors Caucus, for residential and small business electricity accounts. [F]
- Continued an electricity aggregation program generating revenue for sustainability initiatives. [F]
- Reviewed communitywide practices related to plastic/film recycling. [S]
- Presented the Sustainability Speaker Series to the community. [S]

2025 OBJECTIVES

- Develop a plan to reach new GHG reduction targets outlined in five-year sustainability plan, monitor GHG emissions and progress, and update GHG information for Global Covenant of Mayors reporting. [A]
- Implement the five-year sustainability plan 2025 objectives. [S]
- Launch a full calendar year of marketing content to educate and engage community through all communication modalities, including education about bird-friendly glass and greenhouse gas reduction. [S, E]
- Review the City's Heritage tree policy and ordinance, with updates if needed. [S, E]
- Complete a City fleet electrification plan, in coordination with departments. [S]
- Streamline tracking of sustainable practices across all departments and seek grants where applicable. [A]
- Seek opportunities to add solar panels to City owned properties where applicable. [I, S]
- Support partnership objectives of SWALCO in regional activities. [S, I, E]
- Continue to promote composting and recycling programs to increase resident and business participation and continue public education on impacts of these programs. [S, F]
- Plan public engagement centered activities such as compost giveaway, Arbor Day, and IL Home Solar Tour. [S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

SPECIAL REVENUE FUNDS
REVENUE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
12206.41117 Motor Fuel Tax	1,302,400	1,331,800	1,331,800	1,331,800
12206.42203 Interest - Illinois Funds	141,600	120,400	120,400	108,400
Total Motor Fuel Tax Fund	**1,444,100**	**1,452,200**	**1,452,200**	**1,440,200**
12402.42202 Interest - Sweep Account		100	2,900	2,600
12403.41608 Grants - State	788,100	645,200	788,100	667,300
12403.42210 Interest - Other	1,100	1,000	800	700
Total E911 Fund	**789,200**	**646,300**	**791,800**	**670,600**
12802.41101 Property Taxes	6,283,500	6,931,400	6,931,400	6,979,300
Total Public Safety Pension Levy	**6,283,500**	**6,931,400**	**6,931,400**	**6,979,300**
12901.41516 Organizational Sustainability	264,400	260,000	260,000	260,000
12901.42202 Interest - Sweep Account	19,800	1,500	1,500	1,400
Total Sustainability Fund	**284,200**	**261,500**	**261,500**	**261,400**
Total Special Revenue Funds	**8,801,000**	**9,291,400**	**9,436,900**	**9,351,500**

SPECIAL REVENUE FUNDS
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
122 Motor Fuel Tax Fund				
1220640.92609 Transfer To Capital Projects	1,201,200	1,750,000	1,750,000	1,850,000
Total Motor Fuel Tax	**1,201,200**	**1,750,000**	**1,750,000**	**1,850,000**
124 E911 Fund				
12403.62150 Repairs	7,100	7,000	7,000	7,000
12403.62160 Maintenance of Equipment	3,700	3,800	3,800	4,000
12403.63040 Utilities - Telephone	14,800	15,000	15,000	15,000
12403.92601 Transfer To General Fund	675,000	829,000	829,000	829,000
12404.62160 Maintenance of Equipment	1,800	1,800	1,800	1,800
12404.71040 Machinery & Equipment		10,000	10,000	10,000
Total E911 Fund	**702,400**	**866,600**	**866,600**	**866,800**
128 Public Safety Pension Levy				
12803.92618 Transfer To PD Pen Fund	3,284,400	3,815,900	3,815,900	3,857,400
12804.92619 Transfer To FD Pen Fund	2,999,100	3,115,500	3,115,500	3,121,900
Total Public Safety Pension Levy	**6,283,500**	**6,931,400**	**6,931,400**	**6,979,300**
129 Sustainability Fund				
12901.51010 Full Time Labor		46,900	46,900	85,300
12901.51020 Part Time Labor	35,000	43,700	43,700	44,700
12901.52010 FICA	2,100	5,600	5,600	8,100
12901.52020 Medicare	500	1,300	1,300	1,900
12901.52030 IMRF	500	1,900	1,900	3,600
12901.52060 Insurance - Health/Dental		20,500	20,500	20,800
12901.61090 Professional Services - Other	16,300	22,200	22,200	19,200
12901.62020 Membership Dues & Licenses	15,500	15,500	15,500	15,500
12901.62100 Activities Programming Costs	6,700	7,900	7,900	10,300
12901.65130 Business Expenses		5,800	5,800	1,500
12901.92609 Transfer To Capital Projects	139,000			
12901.92612 Transfer To Sewer Fund	870,000			
12901.92617 Transfer To Equipment Fund	20,000	55,000	55,000	30,000
Total Sustainability Fund	**1,105,800**	**226,400**	**226,400**	**240,700**
Special Revenue Funds Total	**9,292,900**	**9,774,400**	**9,774,400**	**9,936,800**

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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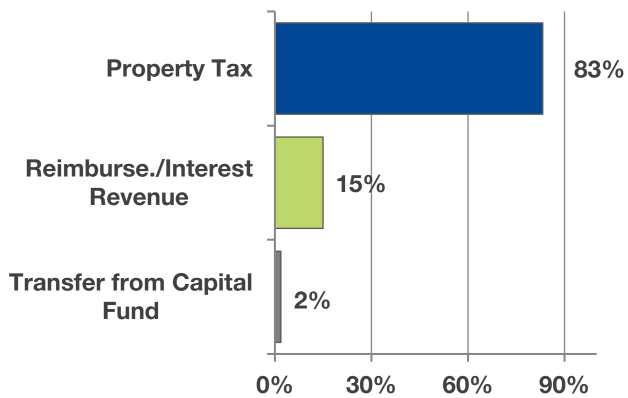
DEBT SERVICE FUND

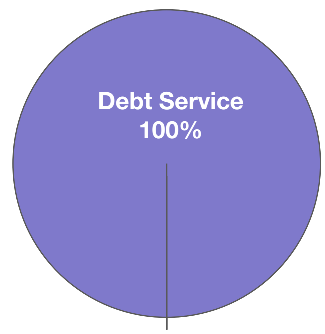
DEBT SERVICE FUND
FUND BALANCE SUMMARY

The Debt Service Fund includes the repayment of principal and interest for those capital projects that were funded by property tax leviable 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 and Sewer Funds.

2025 Revenue



2025 Expenditures



	Total 2023 Actual	Total 2024 Budget	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '25 Bud. vs. '24 Est.	
					Dollar	Percent
Property Tax[1]	1,893,000	2,210,300	2,210,300	3,157,800	947,500	42.9%
Reimburse./Interest Revenue[2]	138,100	145,100	145,100	567,400	422,300	291.0%
Transfer from Capital Fund[3]		103,100	103,100	68,800	(34,300)	-33.3%
Total Revenue	**2,031,100**	**2,458,500**	**2,458,500**	**3,794,000**	**1,335,500**	**54.3%**
Debt Service[1]	1,944,200	2,383,100	2,383,100	3,727,200	1,344,100	56.4%
Total Expenditures	**1,944,200**	**2,383,100**	**2,383,100**	**3,727,200**	**1,344,100**	**56.4%**
Net Increase/(Decrease)	**86,900**	**75,400**	**75,400**	**66,800**	**(8,600)**	
Fund Balance Beg. of Year	**872,300**	**959,200**	**959,200**	**1,034,600**	**75,400**	**7.9%**
Fund Balance End of Year	**959,200**	**1,034,600**	**1,034,600**	**1,101,400**	**66,800**	**6.5%**
Fund Balance % Total Exp.	**49.3%**	**43.4%**	**43.4%**	**29.6%**		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

Notable Budget Comments:

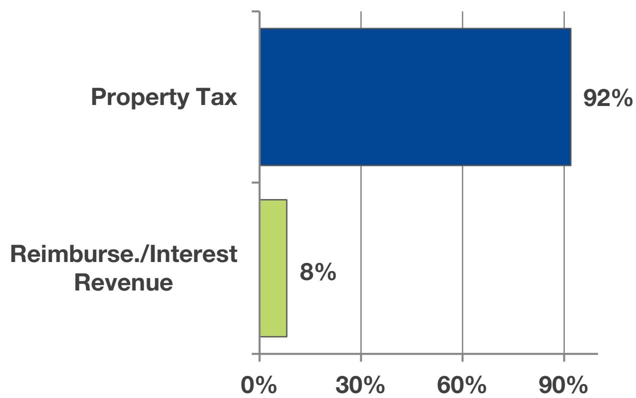
1. The 2025 budget for Property Tax & Debt Service reflect the property tax levy and the debt service payments for previously issued and planned tax leviable general obligation bonds (bonds). The City budgeted for a new 2025 issue of bonds for capital improvements. The 2025 bonds are projected to total $9.5 million to partially fund facility, street, and sewer improvements and a Highland Park Public Library expansion, consistent with the City's and the Library's 10-Year CIP included in the Capital section of this document. $1.5 million of the $9.5 million bond issue is for Sewer capital improvements, with debt service funded from Sewer Fund revenue and not from property tax levy.
2. Reimburse./Interest Revenue includes interest revenue from investment of fund balance and reimbursement from the Library for their portion of debt service, given the City issues debt for the Library when the Library requires debt to partially fund capital improvements.
3. Transfer from Capital Fund is a transfer of bond proceeds revenue to pay for the related debt issue costs which are budgeted in the Debt Service Fund. The debt issue costs are financed as part of the debt offering. The bond proceeds are budgeted in the Capital Fund, so part of the proceeds are transferred to pay for the related debt issue costs budgeted in the Debt Service Fund.

See Glossary of Terms and Funds in the Appendix.

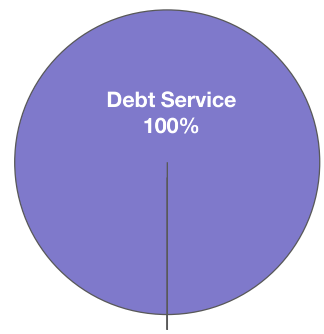
DEBT SERVICE FUND
5-YEAR FUND BALANCE ESTIMATE

As a best practice, the City updates a 10-year plan for the Debt Service Fund as part of the budget process, with five years of the 10-year plan included in the Budget Document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Debt Service Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.

2029 Revenue



2029 Expenditures



	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Property Tax[1]	3,157,800	3,157,800	5,407,800	5,027,800	5,035,200	16.1%
Reimburse./Interest Revenue[2]	567,400	514,625	433,625	434,625	440,050	-5.9%
Transfer from Capital Fund[3]	68,800					
Total Revenue	**3,794,000**	**3,741,225**	**5,841,425**	**5,462,425**	**5,475,250**	**12.1%**
Debt Service[1]	3,727,200	3,727,200	5,828,400	5,449,400	5,462,300	12.5%
Total Expenditures	**3,727,200**	**3,727,200**	**5,828,400**	**5,449,400**	**5,462,300**	**12.5%**
Net Increase/(Decrease)	**66,800**	**14,025**	**13,025**	**13,025**	**12,950**	
Fund Balance Beg. of Year	**1,034,600**	**1,101,400**	**1,115,425**	**1,128,450**	**1,141,475**	**2.5%**
Fund Balance End of Year	**1,101,400**	**1,115,425**	**1,128,450**	**1,141,475**	**1,154,425**	**1.2%**
Fund Balance % Total Exp.	**29.6%**	**29.9%**	**19.4%**	**20.9%**	**21.1%**	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

Notable Budget Comments:

1. The 2025-2029 estimates for Property Tax & Debt Service reflect the property tax levy and the debt service payments for previously issued and planned tax leviable general obligation bonds, consistent with the City's 10-year CIP included in the Capital section of this document.
2. Reimburse./Interest Revenue includes interest revenue from investment of fund balance and reimbursement from the Library for their portion of debt service, given the City issues debt for the Library when the Library requires debt to partially fund capital improvements.
3. Transfer from Capital Fund is a transfer of bond proceeds revenue to pay for the related debt issue costs which are budgeted in the Debt Service Fund. The debt issue costs are financed as part of the debt offering. The bond proceeds are budgeted in the Capital Fund, so part of the proceeds are transferred to pay for the related debt issue costs budgeted in the Debt Service Fund.

See Glossary of Terms and Funds in the Appendix.

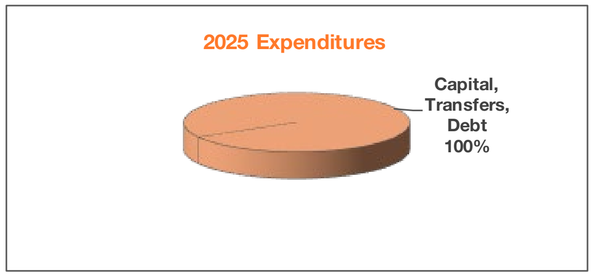
DEBT SERVICE FUND
DEBT SERVICE

Account Code: 13102
Budgeted Full-time Equivalent Positions: 0.0

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 tax year 202 debt service levy, for fiscal year 202 debt service payments, on previously issued general obligations bonds and for new general obligations bonds planned in 2025. 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.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	1,944,200	2,383,100	2,383,100	3,727,200
TOTAL	1,944,200	2,383,100	2,383,100	3,727,200



2025 Debt Service	Principal	Interest	Other	Total	Incr/(Decr)
2015 Street Improvements		15,500		15,500	-
2016 Street Improvements	190,000	7,600		197,600	1,300
2016 Library Improvements	50,000	15,400		65,400	(1,000)
2017 Street Improvements	50,000	11,600		61,600	(1,500)
2018 Street and Fiber Improvements	575,000	149,000		724,000	(7,000)
2022 Fire Station and Street Improvements	565,000	289,500		854,500	(1,800)
2024 Second Street, 1201 Park Ave. W., and Street Improvements	500,000	427,900		927,900	579,600
2025 Street Improvements	220,000	156,800		376,800	376,800
2025 Library Improvements	220,000	156,800		376,800	376,800
Debt Service Obligation	**2,370,000**	**1,230,000**	**-**	**3,600,000**	**1,323,300**
Bond Issuance Costs			123,200	123,200	20,100
Bond Administration Costs			4,000	4,000	700
Total Debt Service	**2,370,000**	**1,230,000**	**127,200**	**3,727,200**	**1,344,100**
Library Debt Service Expenditures	270,000	172,200		496,600	430,200
City Debt Service Expenditures	**2,100,000**	**1,057,800**	**72,800**	**3,230,600**	**913,900**

2024 OBJECTIVES ACCOMPLISHED

- Levied 2023 taxes for 2024 debt service payments, with all debt service paid on schedule. F
- Preserved the City's Moody's-issued Aaa credit rating on existing general obligation bonds. F
- Issued $10 million of Moody's Aaa credit rated general obligation bonds to partially fund capital expenditures for Second Street infrastructure improvements, 1201 Park Avenue West upgrades, and other street improvements, consistent with the 10-Year CIP included in the Capital section of this document. F
- Retained and updated the City's 10-year debt funding plan, in support of the 10-year capital improvement program, advising the City Council and Senior Staff of appropriate long-term financing options. F

2025 OBJECTIVES

- Levy 2024 taxes for 2025 debt service payments, with all debt service paid on schedule. F
- Preserve the City's Moody's-issued Aaa credit rating on existing general obligation bonds. F
- Issue $8 million of Moody's Aaa credit rated general obligation bonds to fund $4 million of street and facility improvements, with debt service paid from City tax levy, and $4 million of Library expansion expenditures, with debt service paid from Library tax levy. The debt issue will also include $1.5 million to fund sewer improvements, with debt service paid from Sewer Fund revenue and not tax levy, for a total bond issue of $9.5 million. See additional information in the Sewer Fund section. F
- Retain and update the City's 10-year debt funding plan, in support of the 10-year capital improvement program, advising the City Council and Senior Staff of appropriate long-term financing options. F

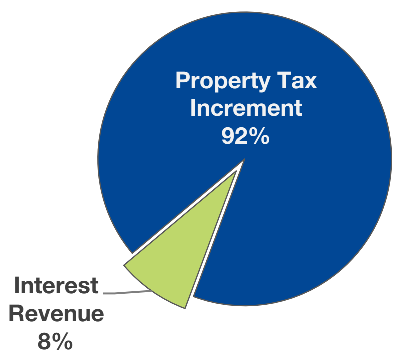
City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

TAX INCREMENT FINANCING FUNDS

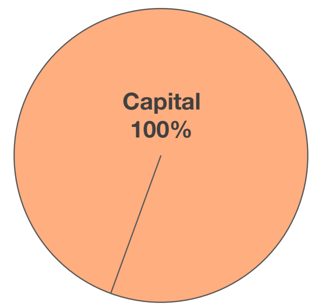
TAX INCREMENT FINANCING
RAVINIA FUND BALANCE SUMMARY

This Tax Increment Financing Fund is used to account for tax increment financing (TIF) property tax revenues and expenditures consistent with the approved Ravinia TIF District redevelopment plan.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease)							
			'24 Est vs '23 Act		'24 Est vs '24 Bud		'25 Bud vs '24 Bud		'25 Bud vs '24 Est	
			$M	%	$M	%	$M	%	$M	%
Property Tax Increment[1,2]	818,200	834,600	0.23	38%	0.16	24%	0.17	26%	0.02	2%
Interest Revenue	83,000	74,700	0.03	46%	0.04	76%	0.03	59%	(0.01)	-10%
Total Revenue	**901,200**	**909,300**	**0.25**	**39%**	**0.19**	**27%**	**0.20**	**28%**	**0.01**	**1%**
Capital Expenditures[3]	180,000	1,272,000	0.12	225%	-	0%	1.09	607%	1.09	607%
Total Expenditures	**180,000**	**1,272,000**	**0.12**	**225%**	**-**	**0%**	**1.09**	**607%**	**1.09**	**607%**
Net Increase/(Decrease)	**721,200**	**(362,700)**	**0.13**	**22%**	**0.19**		**(0.89)**		**(1.08)**	
Fund Bal. Beg. of Year	**1,868,200**	**2,589,400**	**0.59**	**46%**	**-**	**0%**	**0.72**	**39%**	**0.72**	**39%**
Fund Bal. End of Year[4]	**2,589,400**	**2,226,700**	**0.72**	**39%**	**0.19**	**8%**	**(0.17)**	**-7%**	**(0.36)**	**-14%**
Fund Bal. % Oper. Exp.	**1438.5%**	**175.1%**								
Fund Bal. % Target	0.0%	0.0%								

Notable Budget Comments:

1. A definition of Tax Increment Financing (TIF) is included in the Executive Summary Section Property Tax Summary and in the Appendix Section Glossary.
2. Property Tax Increment - The 2024 Estimate is based on an updated Lake County 2024 estimate. The 2025 budget and estimates through the end of the TIF assume a conservative 2% average annual increase.
3. Capital includes Ravinia District Streetscape: 2024: Ravinia Train Station Bike Shelter and capital planning; 2025: Burton Ave/Alley Lighting, Planters, Seating.
4. Although the City's Fund Balance Target is 0%, the fund balance accumulates in anticipation of planned projects, with funds generally not expended prior to fund balance accumulation.

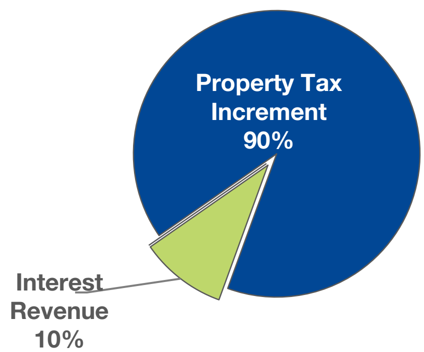
See Glossary of Terms and Funds in the Appendix.

TAX INCREMENT FINANCING RAVINIA

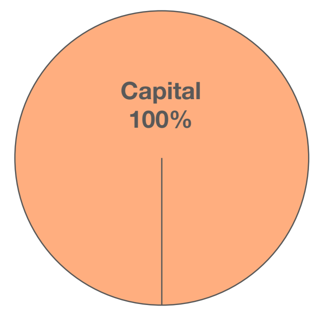
5-YEAR FUND BALANCE ESTIMATE

As a best practice, the City updates a 10-year plan for the Tax Increment Financing-Ravinia Fund as part of the budget process, with five years of the 10-year plan included in the Budget Document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Tax Increment Financing-Ravinia Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.

2028 Revenue



2028 Expenditures



	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Property Tax Increment[1,2]	834,600	851,300	868,300	885,600		-23.5%
Interest Revenue	74,700	64,200	78,700	96,000		-17.4%
Total Revenue	**909,300**	**915,500**	**947,000**	**981,600**	**-**	**-23.1%**
Capital Expenditures[3]	1,272,000	414,000	346,000	4,310,800		343.2%
Total Expenditures	**1,272,000**	**414,000**	**346,000**	**4,310,800**	**-**	**343.2%**
Net Increase/(Decrease)	**(362,700)**	**501,500**	**601,000**	**(3,329,200)**	**-**	
Fund Balance Beg. of Year	**2,589,400**	**2,226,700**	**2,728,200**	**3,329,200**	**-**	**-17.4%**
Fund Bal. End of Year[4]	**2,226,700**	**2,728,200**	**3,329,200**	**-**	**-**	**-13.9%**
Fund Bal. % Oper. Exp.	**175.1%**	**659.0%**	**962.2%**	**0.0%**	**0.0%**	
	0.0%	0.0%	0.0%	0.0%	0.0%	

Notable Budget Comment:

1. A definition of Tax Increment Financing (TIF) is included in the Executive Summary Section Property Tax Summary and in the Appendix Section Glossary.
2. Property Tax Increment - The 2024 Estimate is based on an updated Lake County 2024 estimate. The 2025 budget and estimates through the end of the TIF assume a conservative 2% average annual increase.
3. Capital includes Ravinia District Streetscape: 2025: Burton Ave/Alley Lighting, Planters, Seating; 2026: Artwork; 2027: Signage, Parklets; and 2028: Crosswalks, Gateway Lighting, Parking, and Pavers.
4. Although the City's Fund Balance Target is 0%, the fund balance accumulates in anticipation of planned projects, with funds generally not expended prior to fund balance accumulation.

See Glossary of Terms and Funds in the Appendix.

COMMUNITY DEVELOPMENT
TAX INCREMENT FINANCING FUND
RAVINIA

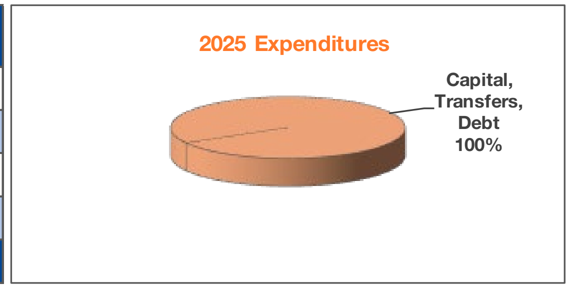
Account Code: 143

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

This budget provides funds for improvements consistent with the approved Ravinia TIF District redevelopment plan and related implementation plans, and is focused on a series of streetscape amenity capital investments using revenue generated by this TIF District.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	55,400	180,000	180,000	1,272,000
TOTAL	55,400	180,000	180,000	1,272,000



2024 OBJECTIVES ACCOMPLISHED

- Continued implementing a long-range plan for streetscape and other infrastructure investments, in consultation with the Ravinia Business District Advisory Group, Ravinia Neighbors Association, and the Special Services Area 17 (SSA17). [I,E]
- Assessed infrastructure investment alternatives, solicited stakeholder input to prioritize streetscape and related capital investments through 2028 in capital investment plan document. [F,I]
- Researched, selected and installed a bike shelter and other bike parking amenities in the TIF District. [I,E,S]
- Coordinated the implementation of the TIF District streetscape program with utility and other infrastructure projects in the area. [F,I]

2025 OBJECTIVES

- Continue implementing the long-range plan for streetscape and other infrastructure investments, in consultation with the Ravinia Business District Advisory Group, Ravinia Neighbors Association, and the SSA17. Improvements planned for 2025 are Burton Avenue and alley lighting, and moveable planters, chairs and tables. [I,E]
- Assess opportunities with Ravinia stakeholders, including the Park District, for installation of additional streetscape amenities. [I,E]
- Identify opportunities for partnering with property owners and SSA 17 in the TIF District to implement elements of the streetscape design via additional private investment. [E]
- Coordinate the implementation of the TIF District streetscape program with utility and other infrastructure projects in the area, if any. [F,I]
- Ongoing capital investment budgeting to implement priorities identified in the capital investment plan for the TIF District. [F, I, E]

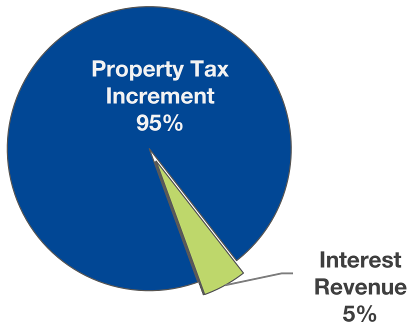
City Priorities Key:

A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

TAX INCREMENT FINANCING
BRIERGATE FUND BALANCE SUMMARY

This Tax Increment Financing Fund is used to account for tax increment financing (TIF) property tax revenues and expenditures consistent with the approved Briergate TIF District redevelopment plan.

2025 Revenue



2025 Expenditures

No Expenditures Planned for 2025.

	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '24 Est vs '23 Act $M	%	'24 Est vs '24 Bud $M	%	'25 Bud vs '24 Bud $M	%	'25 Bud vs '24 Est $M	%
Property Tax Increment[1,2]	1,056,000	1,090,000	0.27	35%	-	0%	0.03	3%	0.03	3%
Interest Revenue	63,500	57,200	(0.01)	-10%	-	0%	(0.01)	-10%	(0.01)	-10%
Total Revenue	**1,119,500**	**1,147,200**	**0.27**	**31%**	**-**	**0%**	**0.03**	**2%**	**0.03**	**2%**
Capital Expenditures[3]			-	0%	-	0%	-	0%	-	0%
Transfers[4]	1,168,000		(0.05)	-4%	-	0%	(1.17)	-100%	(1.17)	-100%
Total Expenditures	**1,168,000**	**-**	**(0.05)**	**-4%**	**-**	**0%**	**(1.17)**	**-100%**	**(1.17)**	**-100%**
Net Increase/(Decrease)	**(48,500)**	**1,147,200**	**0.32**	**-87%**	**-**	**0%**	**1.20**	**-2465%**	**1.20**	**-2465%**
Fund Bal. Beg. of Year	**2,002,200**	**1,953,700**	**(0.37)**	**-15%**	**-**	**0%**	**(0.05)**	**-2%**	**(0.05)**	**-2%**
Fund Bal. End of Year[5]	**1,953,700**	**3,100,900**	**(0.05)**	**-2%**	**-**	**0%**	**1.15**	**59%**	**1.15**	**59%**
Fund Bal. % Oper. Exp.	**167%**	**0.0%**								
Fund Bal. % Target	0%	0%								

Notable Budget Comments:

1. A definition of Tax Increment Financing (TIF) is included in the Executive Summary Section Property Tax Summary and in the Appendix Section Glossary.
2. Property Tax Increment - The 2025 Budget tax increment is based on the most conservative of three projections developed for the origination of the Briergate TIF. The 2024 Estimate is based on an updated Lake County estimate.
3. Capital expenditures are for Briergate TIF district development assuming full use of available funds with specific use of funds subject to potential City or developer project proposal, recommendation by staff if staff deems the project beneficial to TIF district development, and City Council approval.
4. 2024 Transfers are to the Capital, Water, and Sewer Funds to pay for Briergate TIF District expenditures incurred in those funds, consistent with the City's 10-Year CIP.
5. Although the City's Fund Balance Target is 0%, the fund balance can accumulate in anticipation of planned projects, with funds generally not expended prior to fund balance accumulation.

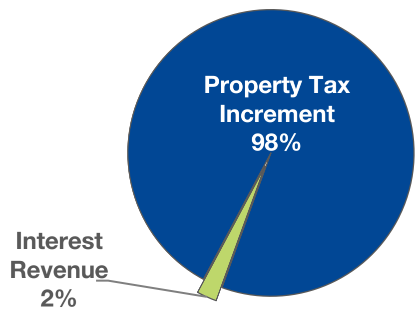
See Glossary of Terms and Funds in the Appendix.

TAX INCREMENT FINANCING BRIERGATE

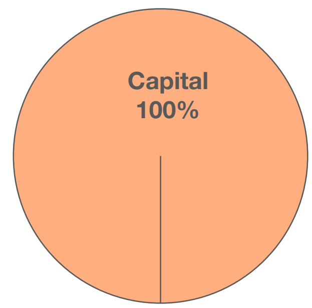
5-YEAR FUND BALANCE ESTIMATE

As a best practice, the City updates a 10-year plan for the Tax Increment Financing-Ravinia Fund as part of the budget process, with five years of the 10-year plan included in the Budget Document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Tax Increment Financing-Ravinia Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.

2029 Revenue



2029 Expenditures



	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Property Tax Increment[1,2]	1,090,000	1,124,700	1,160,000	1,196,000	1,232,700	3.1%
Interest Revenue	57,200	28,600	28,600	28,600	28,600	-12.5%
Total Revenue	**1,147,200**	**1,153,300**	**1,188,600**	**1,224,600**	**1,261,300**	**2.4%**
Capital Expenditures[3]			1,188,600	1,224,600	1,261,300	
Transfers[4]		4,254,200				
Total Expenditures	**-**	**4,254,200**	**1,188,600**	**1,224,600**	**1,261,300**	
Net Increase/(Decrease)	**1,147,200**	**(3,100,900)**	**-**	**-**	**-**	
Fund Balance Beg. of Year	**1,953,700**	**3,100,900**	**-**	**-**	**-**	
Fund Balance End of Year	**3,100,900**	**-**	**-**	**-**	**-**	
Fund Bal. % Oper. Exp.	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	
	0.0%	0.0%	0.0%	0.0%	0.0%	

Notable Budget Comments:

1. A definition of Tax Increment Financing (TIF) is included in the Executive Summary Section Property Tax Summary and in the Appendix Section Glossary.
2. Projected tax increment is based on the most conservative of three projections developed for the origination of the Briergate TIF.
3. Projected capital expenditures are for Briergate TIF district development assuming full use of available funds each year with specific use of funds subject to potential City or developer project proposal, recommendation by staff if staff deems the project beneficial to TIF district development, and City Council approval.
4. Projected Transfers are to partially fund a new pedestrian bridge over route 41, with the remainder of funding for the bridge sourced from General Fund revenue.

See Glossary of Terms and Funds in the Appendix.

CITY MANAGER'S OFFICE

TAX INCREMENT FINANCING FUND
BRIERGATE

Account Code: 144

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

This budget provides funds for improvements consistent with the approved Briergate TIF District redevelopment plan.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	1,216,800	1,168,000	1,168,000	-
TOTAL	1,216,800	1,168,000	1,168,000	-

2024 OBJECTIVES ACCOMPLISHED

- Investment planned in 2024 is completion of Old Skokie Road improvements from just north of the Old Deerfield Road intersection to the entrance of ComEd property. [I, P, E]
- Held a Briergate TIF District Joint Review Board meeting. [F]
- Held a Briergate TIF intergovernmental agreement partner government meeting. [F]
- Monitored activity within the Briergate TIF District that would impact the Briergate TIF Fund. [F]

2025 OBJECTIVES

- Investment planned in 2025 includes completion of permeable paver parking north of Old Deerfield. [I, P, E]
- Review design options for alley and sewer improvements. [I]
- Hold a Briergate TIF District Joint Review Board meeting. [F]
- Hold a Briergate TIF intergovernmental sgreement partner government meeting. [F]
- Monitor activity within the Briergate TIF District that would impact the Briergate TIF Fund and continue growth of incremental fund balance for future investment and use. [F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

TAX INCREMENT FINANCING FUNDS
REVENUE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
14306.41101 Property Taxes	590,900	662,500	818,200	834,600
14302.42202 Interest - Sweep Account	57,000			
14306.42202 Interest - Sweep Account		47,100	83,000	74,700
Total TIF - Ravinia Fund	**647,900**	**709,600**	**901,200**	**909,300**
14401.41101 Property Taxes	781,100	1,056,000	1,056,000	1,090,000
14402.42202 Interest - Sweep Account	70,400	63,500	63,500	57,200
Total TIF - Briergate Fund	**851,500**	**1,119,500**	**1,119,500**	**1,147,200**
Total Tax Increment Financing Funds	**1,499,400**	**1,829,100**	**2,020,700**	**2,056,500**

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.

TAX INCREMENT FINANCING FUNDS
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
143 TIF - Ravinia Fund				
1430730.71030 Improvements Other Than Bldg	55,400	180,000	180,000	1,272,000
Total TIF - Ravinia Fund	**55,400**	**180,000**	**180,000**	**1,272,000**
144 TIF - Briergate Fund				
144.92609 Transfer To Capital Projects	178,600	254,000	254,000	
144.92611 Transfer to Water Fund	355,200	255,000	255,000	
144.92612 Transfer to Sewer Fund	682,900	659,000	659,000	
Total TIF - Briergate Fund	**1,216,800**	**1,168,000**	**1,168,000**	**-**
Tax Increment Financing Funds Total	**1,272,100**	**1,348,000**	**1,348,000**	**1,272,000**

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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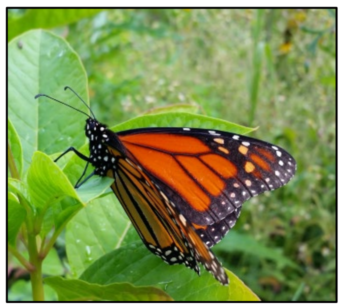
ENTERPRISE FUNDS



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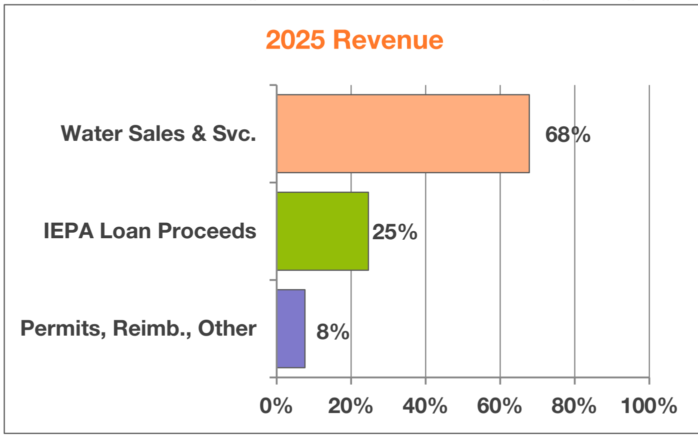
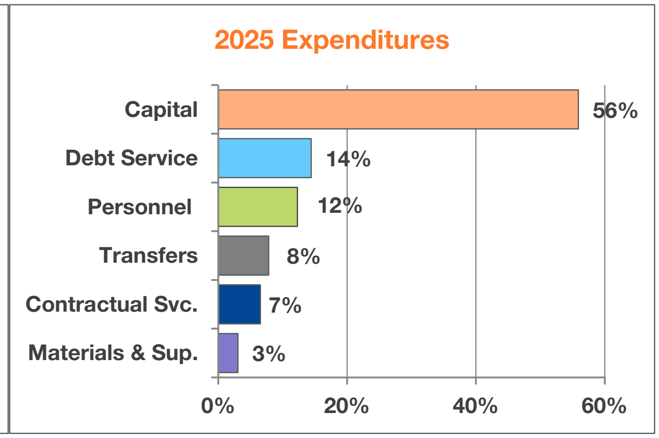
WATER FUND

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. Fund operations should be self-sustaining, predominantly self-supported by user charges, and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.





	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease)							
			'24 Est vs '23 Act		24 Est vs '24 Bud		25 Bud vs '24 Bud		'25 Bud vs '24 Est	
			$M	%	$M	%	$M	%	$M	%
Water Sales & Services[1]	13,305,100	13,768,800	0.63	5%	-	0%	0.46	3%	0.46	3%
IEPA Loan Proceeds[2]		5,000,000	-	0%	-	0%	5.00	0%	5.00	0%
Transfer from Gen and TIF Fund[3]	255,000		0.26	0%	0.26	0%	-	0%	(0.26)	-100%
Permits, Reimb., Other Rev.[4]	1,230,800	1,541,400	(0.00)	0%	0.00	0%	0.31	25%	0.31	25%
Total Revenue	**14,790,900**	**20,310,200**	**0.28**	**2%**	**0.00**	**0%**	**5.52**	**37%**	**5.52**	**37%**
Personnel Expenditures5[6]	2,621,500	2,748,400	0.13	5%	-	0%	0.13	5%	0.13	4.8%
Contractual Services	1,708,400	1,462,500	0.30	21%	-	0%	(0.25)	-14%	(0.25)	-14.4%
Materials and Supplies[6]	698,300	681,700	0.08	13%	-	0%	(0.02)	-2%	(0.02)	-2.4%
Capital Expenditures[3]	7,966,700	12,508,000	5.61	238%	-	0%	4.54	57%	4.54	57.0%
Debt Service[2]	3,235,100	3,227,100	0.00	0%	-	0%	(0.01)	0%	(0.01)	-0.2%
Transfers[7]	1,584,800	1,750,000	0.04	3%	-	0%	0.17	10%	0.17	10.4%
Total Expenditures	**17,814,800**	**22,377,700**	**6.17**	**53%**	**-**	**0%**	**4.56**	**26%**	**4.56**	**26%**
Net Increase/(Decrease)	**(3,023,900)**	**(2,067,500)**								
Fund Bal. Beg. of Year	**7,190,600**	**4,166,700**	**2.86**	**66%**	**-**	**0%**	**(3.02)**	**-42%**	**(3.02)**	**-42%**
Fund Bal. End of Year	**4,166,700**	**2,099,200**	**(3.02)**	**-42%**	**0.00**	**0%**	**(2.07)**	**-50%**	**(2.07)**	**-50%**
Fund Bal. % Oper. Exp.	**63.0%**	**31.6%**								
Fund Bal. % Target	25.0%	25.0%								

Notable Budget Comments:

1. 2025 water sales revenue includes a 14 cent per 100 cubic feet adjustment in the base water rate, net of historical usage, using the water rate pricing model established by contract with outside customers. The rate adjustment results in a continued low rate, when compared with most municipalities in the Chicago suburban area.
2. Bond Proceeds and Debt Service - The City is not issuing new general obligation bonds in 2024 or 2025. The City is assuming an IEPA low interest rate loan in 2025 related to State-mandated replacement of lead servcie lines. Debt service relates relates to capital-related debt issued in prior years, with assumed repayment of the IEPA loan beginning in 2026.
3. Transfer from TIF Fund Revenue and Capital Expenditures - consistent with the City's10-Year CIP.
4. Permits, Reimb., Other Rev. - Includes grant revenue consistent with the City's 10-Year CIP.
5. Personnel increases consistent with the City's compensation plan and insurance requirements.
6. Materials and Supplies - Increase for market cost increases.
7. Transfers - The City transfers funds to the General Fund (GF) to pay for Water-related expenditures incurred in the GF. The increase is consistent with the City's contractual pricing model (referred to above).

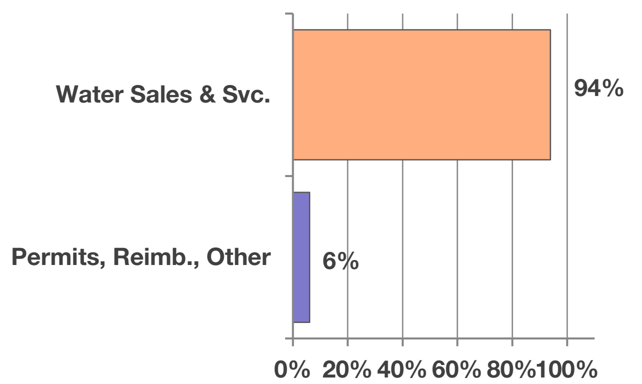
See Glossary of Terms and Funds in the Appendix.

WATER FUND
5-YEAR FUND BALANCE ESTIMATE

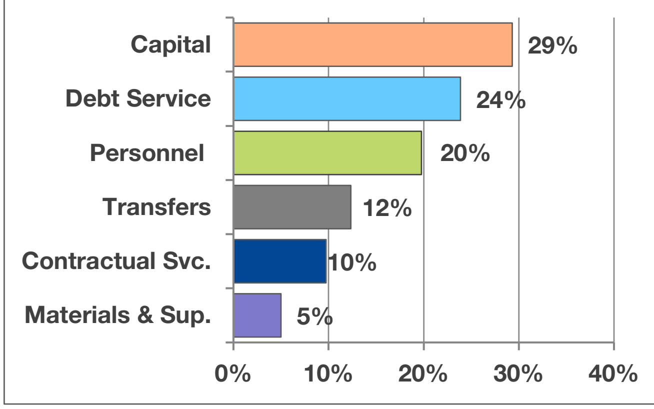
Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

As a best practice, the City updates a 10-year plan for the Water Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure, and capital improvement program decisions and assumptions on long-term Water Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.

2029 Revenue



2029 Expenditures



	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Water Sales & Other Svc.[1]	13,768,800	14,231,400	14,709,600	15,203,800	15,714,600	3.4%
IEPA Loan Proceeds[4]	5,000,000	5,000,000	5,000,000	5,000,000		-25.0%
Transfer from TIF Fund						0.0%
Permits, Reimb., Other Revenue	1,541,400	1,485,610	1,214,439	2,755,525	1,021,643	10.5%
Total Revenue	**20,310,200**	**20,717,010**	**20,924,039**	**22,959,325**	**16,736,243**	**-3.6%**
Personnel Expenditures[2,3]	2,748,400	2,872,100	3,001,300	3,136,400	3,277,500	4.5%
Contractual Services[2,3]	1,462,500	1,499,100	1,536,600	1,575,000	1,614,400	2.5%
Materials and Supplies[2,3]	681,700	715,800	751,600	789,200	828,700	5.0%
Capital Expenditures[2,3,4]	12,508,000	9,885,000	9,595,000	10,695,000	4,860,000	-16.7%
Debt Service[5]	3,227,100	3,403,100	3,575,800	3,768,900	3,957,400	5.2%
Transfers	1,750,000	1,819,500	1,892,000	1,967,500	2,046,200	4.0%
Total Expenditures	**22,377,700**	**20,194,600**	**20,352,300**	**21,932,000**	**16,584,200**	**-6.4%**
Net Increase/(Decrease)	**(2,067,500)**	**522,410**	**571,739**	**1,027,325**	**152,043**	
Fund Bal. Beg. of Year	**4,166,700**	**2,099,200**	**2,621,610**	**3,193,349**	**4,220,674**	**7.3%**
Fund Bal. End of Year	**2,099,200**	**2,621,610**	**3,193,349**	**4,220,674**	**4,372,717**	**20.6%**
Fund Bal. % Oper. Exp.	**31.6%**	**38.0%**	**44.5%**	**56.5%**	**56.3%**	
Fund Bal. % Target	25.0%	25.0%	25.0%	25.0%	25.0%	

Notable Budget Comments:

1. Water sales revenue includes adjustments in the base water rate, net of historical usage, using the water rate pricing model established by contract with outside customers.
2. 2025 personnel 5% increase, operating exp. as required, and capital per the City's 10-Year CIP.
3. 2026-9 personnel 4.55%/year increase, operating exp. 2.5%-5%/year increase, and capital per the City's 10-Year CIP, as detailed in the Capital Section.
4. The City's 10-Year CIP includes an IEPA-mandated Lead Service Line (LSL) Project, with capital of $5 million per year in 2025-8, funded by assumed IEPA loan proceeds with a 0% interest rate and 30-year payback.
5. Debt Service for previously issued capital-related debt and the IEPA LSL loan.

See Glossary of Terms and Funds in the Appendix.

ENTERPRISE WATER FUND
WATER PRODUCTION

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 2120660

Budgeted Full-time Equivalent Positions: 11.0

PURPOSE

The budget provides funds for production of potable water for resident and non-resident water customers. The water treatment plant is located at the east end of Park Avenue on the Lake Michigan shore. The plant employs modern ultrafiltration technology and is rated to produce 30 million gallons of water per day. The City provides water to residents and contractually provides water to neighboring units of government, including the Villages of Deerfield, Lincolnshire, and Bannockburn, the Glenbrook Sanitary District, the U.S. Navy at Fort Sheridan, and the Town of Fort Sheridan. The City maintains the capability to provide water on an emergency basis to the Villages of Glencoe and Northbrook and the Cities of Highwood and Lake Forest. Conversely, arrangements exist so that the City can receive water from Lake Forest and Northbrook, in the event of an emergency.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	1,383,200	1,498,900	1,498,900	1,567,500
Contractual Services	858,700	1,083,800	1,083,800	1,117,400
Materials and Supplies	431,600	486,100	486,100	471,700
Capital, Transfers, Debt	-	-	-	-
TOTAL	2,673,500	3,068,800	3,068,800	3,156,600

2024 OBJECTIVES ACCOMPLISHED

- Provided uninterrupted and reliable high-quality water service as economically as possible. [P]
- Continue to support water conservation through public outreach via water bill inserts, City's website, eNews, and social media. [S]
- Began the three-year process of replacing the ultrafiltration membrane modules which were installed in 2014 with a seven-to-10 year life expectancy. [I]
- Evaluate a behind-the-meter solar system installation project for the water treatment plant. [F,I,S]
- Using a USEPA Community Project Funding grant, begin design of improvements to the water plant's primary water intake and a new raw water shore well. [I, F]
- Continued the two-year study to optimize lead corrosion control treatment chemistry. [P]
- Replaced 1929 flocculation basin 'gate' valve. [I]
- Evaluate water brickwork to ascertain repair needs and develop 2025 budget. [I, F]
- Perform thermal scan and testing of high voltage electrical gear. [I]

2025 OBJECTIVES

- Provide uninterrupted and reliable high-quality water service as economically as possible. [P]
- Continue to support water conservation through public outreach via water bill inserts, City's website, eNews, and social media. [S]
- Year two of the three-year process of replacing the ultrafiltration membrane modules. [I]
- Based on 2024 feasibility study, implement a solar system installation project for the water treatment plant. [F,I,S]
- Replace 1970 stand-by generator at the Half Day Reservoir. [I]
- Replace 1929 venturi and 1960 orifice plate finished water meters. [I]
- Continue study of lead corrosion control treatment chemistry and implement identified improvements. [P]
- As part of the City-wide initiative, upgrade water plant security camera and door access systems. [P, I]
- Complete the design of improvements to the water plant's primary water intake and a new raw water shore well using a USEPA Community Project Funding grant. [I, F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

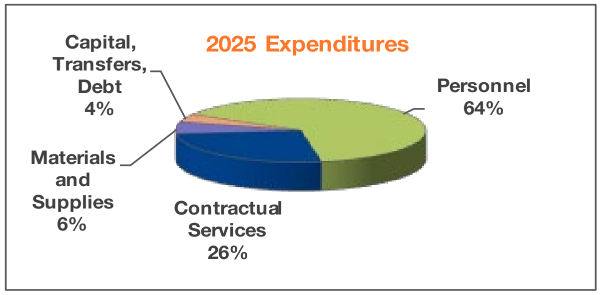
ENTERPRISE WATER FUND
WATER DISTRIBUTION

Account Code: 2120661
Budgeted Full-time Equivalent Positions: 6.78

PURPOSE

The Water Distribution Division maintains and repairs 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.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	767,200	770,500	770,500	814,400
Contractual Services	541,500	610,400	610,400	330,200
Materials and Supplies	70,400	83,200	83,200	78,300
Capital, Transfers, Debt	8,900	20,000	20,000	50,000
TOTAL	1,388,000	1,484,100	1,484,100	1,272,800



2024 OBJECTIVES ACCOMPLISHED

- Identified, repaired, and/or replaced 10 of the City's 1,795 hydrants. [I]
- Contractually flushed and fire-flow tested approximately half of the City's fire hydrants. [I]
- Responded to and repaired water main and service line breaks within six hours of receiving necessary utility locations. Repaired 40 water main breaks and service leaks. [I]
- Repaired or replaced 15 water distribution valves. [I]
- Continued the City's water valve maintenance program utilizing in-house personnel. [I]
- Identified and replaced 7 residential lead water services from the water main to the meter pit. [I]
- Sandblasted and painted approximately 465 City fire hydrants. [I]
- Continued to identify, quantify and confirm the totals for lead service lateral lines. The identification includes both public side ownership (between water main and shutoff valve/meter pit) and private side ownership (between shutoff valve/meter pit and the house). [I]

2025 OBJECTIVES

- Respond to and repair water main and service line breaks within six hours of receiving necessary utility locations. [I]
- Contractually flush and fire-flow test half of the City fire hydrants by end of the third quarter. [I]
- Continue identifying locations and install new strategic water valves to improve repair isolation areas and minimize disruption to water customers. [I]
- Continue valve maintenance schedule performing necessary maintenance and identifying required system repairs, by the end of the fourth quarter. [I]
- Continue to identify, quantify and confirm the totals for lead service lateral lines. The identification includes both public side ownership (between water main and shutoff valve/meter pit) and private side ownership (between shutoff valve/meter pit and the house). [I]
- Contractually sandblast and paint approximately 465 City fire hydrants. [I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

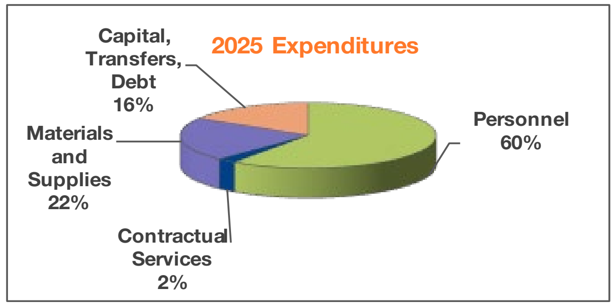
ENTERPRISE WATER FUND
WATER METERS

Account Code: 2120662
Budgeted Full-time Equivalent Positions: 3.0

PURPOSE

The budget provides funds for the installation, maintenance, and replacement of more than 10,500 meters throughout the City's water distribution system. Over 9,400 residential water meters are read automatically on a quarterly basis, for bill processing by the Finance Department, using the automated meter reading fixed base system. High-volume customers, such as commercial and industrial accounts, are typically billed on a monthly basis.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	338,200	352,100	352,100	366,600
Contractual Services	6,800	14,100	14,100	14,900
Materials and Supplies	117,200	129,000	129,000	131,800
Capital, Transfers, Debt	100,000	100,000	100,000	100,000
TOTAL	562,200	595,200	595,200	613,200



2024 OBJECTIVES ACCOMPLISHED

- Collaborated with the Finance Department to improve efficiencies within the water meter reading and billing processes. [F]
- Performed large meter testing for accuracy consistent with American Water Works Association standards and Illinois Department of Natural Resources requirements. [I]
- Replaced, repaired, or adjusted approximately 30 water meter pits. [I]
- Continue identifying, troubleshooting, and regulating meters and related reading equipment. [I]
- Changed and upgraded approximately 250 water meters and 500 MIUs. [I]

2025 OBJECTIVES

- Continue encouraging increased enrollment in the City's water use customer portal through letters, emails, and articles, allowing for greater resident outreach, education, and participation. [F]
- Reduce lost water by continuing to monitor recently-installed leak detection sensors throughout the distribution system. [I,S]
- Continue identifying and replacing underperforming water meters utilizing in-house staff. [I]
- Continue to replace R450 MIUs with R900s for better connectivity to the collectors. [I]
- Complete the scheduled large water meter testing program, ensuring meter accuracy for a water loss audit, by the end of the fourth quarter. [F]
- Continue working with the Finance Department to improve efficiencies within the water meter reading and billing processes. [F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

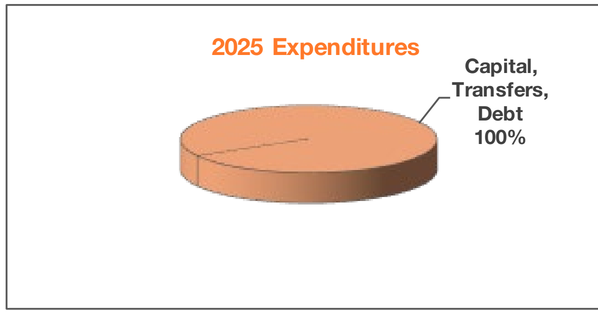
ENTERPRISE WATER FUND
WATER CAPITAL IMPROVEMENTS

Account Code: 2120663
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget provides resources for funding capital improvements to the City's water treatment and distribution systems, annual debt service payments for debt financing of water capital improvements, and transfers to other funds for water-related expenditures accounted for in those funds.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	7,025,800	12,666,600	12,666,600	17,335,100
TOTAL	**7,025,800**	**12,666,600**	**12,666,600**	**17,335,100**



2024 OBJECTIVES ACCOMPLISHED

- Replaced Water Plant supervisory control and data acquisition computers. [I]
- Implemented additional Water Plant cybersecurity measures. [I]
- Completed year one of a three-year process to replace the Water Plant ultrafiltration membrane modules. [I]
- Continued with design for improving the Beech Lane water main. [I]
- Initiated designs for new water mains on Linden Avenue and on Sheridan Road, north of Edgecliffe. [I]

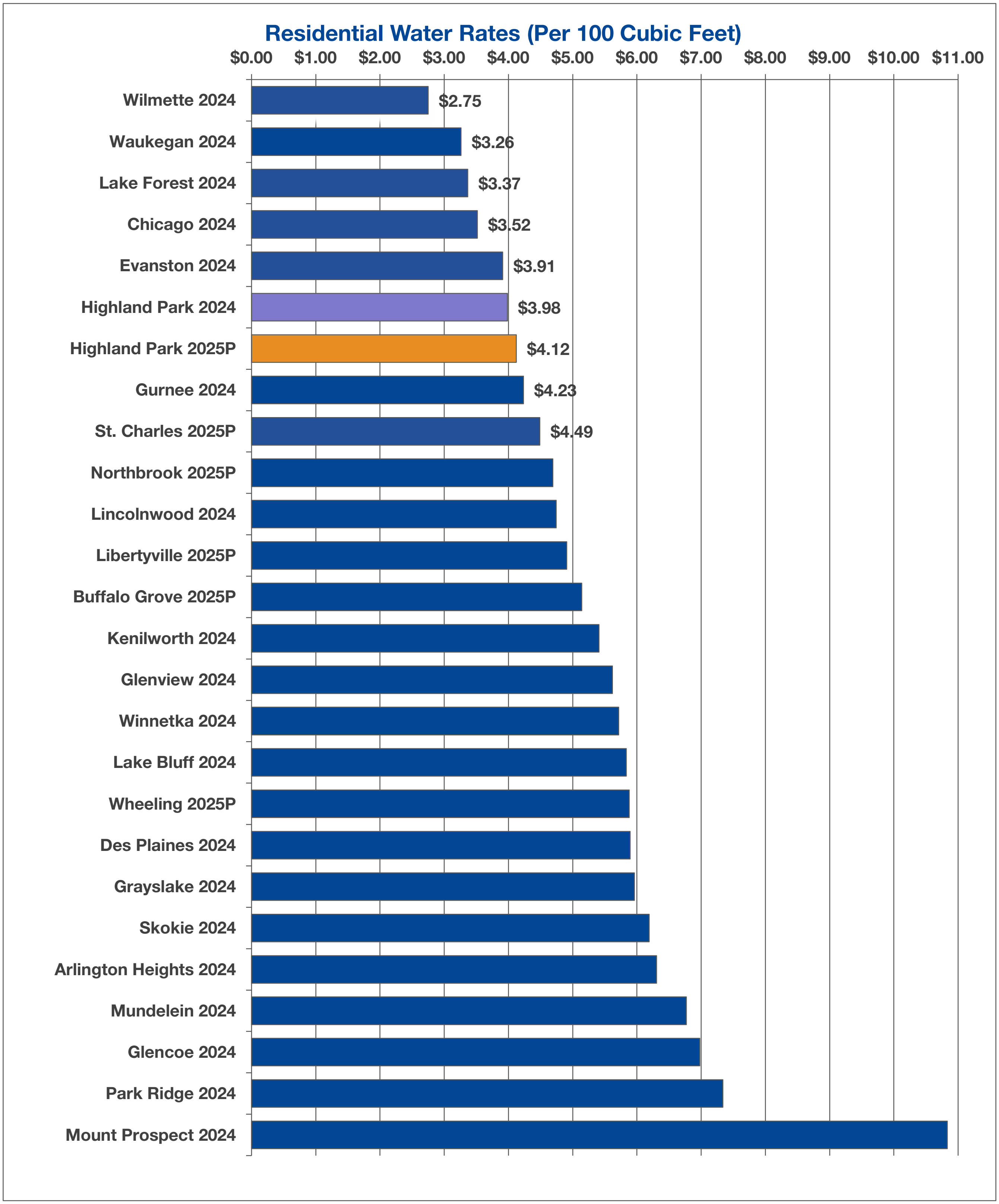
2025 OBJECTIVES

- Design and construct a new Beech Lane water main. [I]
- Complete final engineering design for a new Green Bay Road* water main from Central Avenue to Clavey Road. [I]
- Continue identifying lead water service line locations in the public right of way and replace with copper lines. [I]
- Evaluate and procure a behind-the-meter solar system for the Water Plant. [F,I]
- Upgrade Water Plant security camera and door access systems. [P,I]
- Design improvements to the Water Plant's primary water intake and a new raw water shore well. [I]
- Replace 1929 venturi and 1960 orifice plate finished water meters. [I,F]
- Complete year two of a three-year process to replace the Water Plant ultrafiltration membrane modules. [I]
- Complete design and construction of new water mains on Linden Avenue and on Sheridan Road, north of Edgecliffe. [I]

  *-Grant-funded project.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

WATER FUND
WATER RATE COMPARABLES



Source: Highland Park Finance Department Survey of local municipalites

WATER FUND
REVENUE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
21206.41206 Permits - Water Tap	135,800	108,000	108,000	108,000
21206.41406 Fines - Public Works	13,800	11,500	11,500	11,500
21206.41517 Services - Other	54,600	55,000	55,000	55,000
21206.41530 Water Sales	12,624,100	13,250,100	13,250,100	13,713,800
21206.41601 Damages to City Property	(18,300)	1,000	2,000	1,000
21206.41608 Grants - State	386,200	693,600	693,600	1,051,400
21206.41616 Reimbursement - Other	409,000	13,600	13,600	7,600
21202.42203 Interest - Illinois Funds	101,900	216,100	216,100	194,500
21206.42202 Interest - Sweep Account	205,700	186,000	186,000	167,400
21206.42220 Bond Proceeds				5,000,000
21206.42601 Transfer From General Fund	244,900			
21206.42615 Transfer from Briergate TIF	355,200	255,000	255,000	
Total Water Fund	**14,512,900**	**14,789,900**	**14,790,900**	**20,310,200**

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.

WATER FUND
EXPENDITURE DETAIL

Description		2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2120660	**Water Production**				
2120660.51010	Full Time Labor	1,031,400	1,094,900	1,094,900	1,146,900
2120660.51030	Over Time Labor	21,500	58,600	58,600	60,400
2120660.52010	FICA	63,500	71,500	71,500	74,900
2120660.52020	Medicare	14,900	16,700	16,700	17,500
2120660.52030	IMRF	22,600	31,600	31,600	39,600
2120660.52060	Insurance - Health/Dental	228,200	225,500	225,500	228,300
2120660.52090	Insurance - Life	1,100			
2120660.61090	Professional Services - Other	21,700	27,000	27,000	33,000
2120660.62010	Professional Development	200	1,500	1,500	2,500
2120660.62020	Membership Dues & Licenses	6,700	7,100	7,100	7,000
2120660.62030	Postage	1,100	1,700	1,700	3,400
2120660.62050	Photo & Printing	800	3,000	3,000	1,600
2120660.62090	Laundry & Uniforms	1,600	2,200	2,200	2,200
2120660.62120	Education & Training	1,900	2,500	2,500	3,500
2120660.62160	Maintenance of Equipment	71,000	60,000	60,000	86,900
2120660.63010	Utilities - Electric	578,300	760,000	760,000	750,000
2120660.63020	Utilities - Gas Heating	34,600	47,000	47,000	46,600
2120660.63030	Utilities - Clean/Waste Dispo	56,900	70,000	70,000	61,000
2120660.63040	Utilities - Telephone	300	300	300	300
2120660.63050	Utilities - Mobile Phones	200	200	200	200
2120660.64010	Building Maintenance	12,600	20,000	20,000	20,000
2120660.64604	Equipment Charges	7,800	9,500	9,500	28,400
2120660.64605	IT Charges	63,000	71,800	71,800	70,800
2120660.65010	Supplies - Books & Periodicals				200
2120660.65020	Supplies - Office	1,800	1,900	1,900	2,000
2120660.65030	Supplies - Clothing	4,600	5,000	5,000	5,000
2120660.65050	Supplies - Maintenance	31,700	36,000	36,000	36,000
2120660.65070	Supplies - Chemicals	356,100	390,000	390,000	390,000
2120660.65080	Supplies - Medical & Lab	11,800	13,000	13,000	13,000
2120660.65100	Supplies - Small Tools	800	2,000	2,000	2,000
2120660.65140	Gas, Oil & Anti-Freeze	7,600	8,400	8,400	8,400
2120660.66040	Furnishings & Small Equipment				500
2120660.66060	Computer Software & Hardware	17,200	29,800	29,800	14,600
Total Water Production		**2,673,500**	**3,068,800**	**3,068,800**	**3,156,600**
2120661	**Water Distribution**				
2120661.51010	Full Time Labor	516,200	528,700	528,700	562,600
2120661.51030	Over Time Labor	53,800	45,500	45,500	46,900
2120661.52010	FICA	35,500	35,600	35,600	37,800
2120661.52020	Medicare	8,300	8,300	8,300	8,800
2120661.52030	IMRF	12,400	15,700	15,700	20,000
2120661.52060	Insurance - Health/Dental	140,400	136,700	136,700	138,300
2120661.52090	Insurance - Life	600			
2120661.61060	Professional Services - Med	300	1,000	1,000	1,000
2120661.61090	Professional Services - Other	144,700	150,500	150,500	155,200
2120661.62020	Membership Dues & Licenses	800	1,000	1,000	1,000
2120661.62090	Laundry & Uniforms	1,800	2,000	2,000	2,100
2120661.62120	Education & Training	1,000	1,300	1,300	1,500
2120661.62160	Maintenance of Equipment	41,700	42,000	42,000	43,000

WATER FUND
EXPENDITURE DETAIL

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2120661.62230 Reimbursements		100	100	100
2120661.63030 Utilities - Clean/Waste Dispo	18,000	18,000	18,000	18,500
2120661.63050 Utilities - Mobile Phones	1,300	2,400	2,400	2,400
2120661.64604 Equipment Charges	314,000	381,800	381,800	105,400
2120661.64605 IT Charges	17,900	10,300	10,300	
2120661.65030 Supplies - Clothing	4,500	5,000	5,000	5,300
2120661.65050 Supplies - Maintenance	38,400	37,000	37,000	38,000
2120661.65100 Supplies - Small Tools	1,500	1,600	1,600	1,700
2120661.65110 Supplies - Traffic Control	1,500	1,500	1,500	1,500
2120661.65120 Supplies - Department	21,200	29,900	29,900	28,300
2120661.65130 Business Expenses	3,400	2,400	2,400	2,500
2120661.66060 Computer Software & Hardware		5,900	5,900	1,000
2120661.71040 Machinery & Equipment	8,900	20,000	20,000	50,000
Total Water Distribution	**1,388,000**	**1,484,100**	**1,484,100**	**1,272,800**
2120662 Water Meters				
2120662.51010 Full Time Labor	225,900	239,000	239,000	249,300
2120662.51030 Over Time Labor	24,500	24,300	24,300	25,000
2120662.52010 FICA	16,000	16,300	16,300	17,000
2120662.52020 Medicare	3,700	3,800	3,800	4,000
2120662.52030 IMRF	5,600	7,200	7,200	9,000
2120662.52060 Insurance - Health/Dental	62,200	61,500	61,500	62,300
2120662.52090 Insurance - Life	300			
2120662.61090 Professional Services - Other	600	4,000	4,000	4,100
2120662.62020 Membership Dues & Licenses	200	300	300	300
2120662.62090 Laundry & Uniforms	900	900	900	900
2120662.62120 Education & Training	800	1,600	1,600	2,100
2120662.62230 Reimbursements		100	100	100
2120662.63010 Utilities - Electric	1,600	2,400	2,400	2,500
2120662.63050 Utilities - Mobile Phones	2,700	4,900	4,900	4,900
2120662.65010 Supplies - Books & Periodicals		400	400	400
2120662.65040 Supplies - Repairs	13,000	35,000	35,000	36,000
2120662.65100 Supplies - Small Tools	1,400	1,600	1,600	1,700
2120662.65120 Supplies - Department	72,600	49,500	49,500	50,800
2120662.66060 Computer Software & Hardware	30,200	42,500	42,500	43,000
2120662.71040 Machinery & Equipment	100,000	100,000	100,000	100,000
Total Water Meters	**562,200**	**595,200**	**595,200**	**613,200**
2120663 Water Capital Projects				
2120663.71020 Bldg & Bldg Improvements	78,800	2,672,000	2,672,000	3,538,000
2120663.71030 Improvements Other Than Bldg	2,172,300	5,174,700	5,174,700	8,820,000
2120663.81010 Bond Principal	2,230,100	2,304,900	2,304,900	2,374,800
2120663.81020 Bond Interest	1,001,800	927,500	927,500	849,300
2120663.81030 Bond Administration Fee	2,300	2,700	2,700	3,000
2120663.92601 Transfer To General Fund	1,540,600	1,584,800	1,584,800	1,750,000
Total Water Capital Projects	**7,025,800**	**12,666,600**	**12,666,600**	**17,335,100**
Water Fund Total	**11,649,500**	**17,814,800**	**17,814,800**	**22,377,700**

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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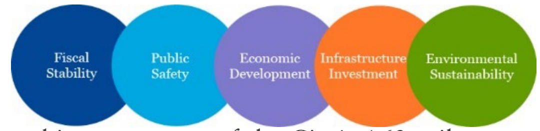
SEWER FUND

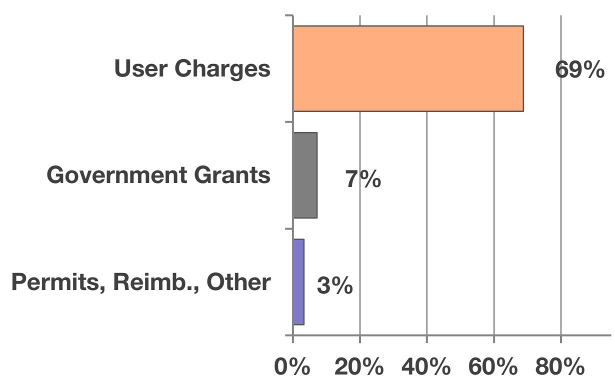
SEWER FUND

FUND BALANCE SUMMARY

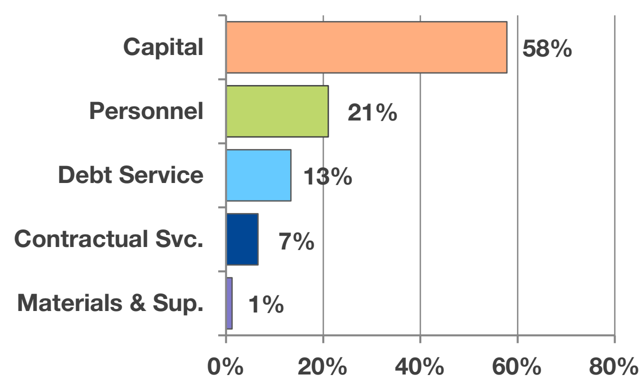


The Sewer Fund is used to account for the operation, maintenance, and improvement of the City's 163-mile storm water collection and 120-mile sanitary sewer collection systems. Fund operations should be self-sustaining, predominately self-supported by user charges, and are accounted for in such a manner as to show a profit or loss similar to comparable private companies.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease)							
			24 Est vs '23 Ac		24 Est vs '24 Bu		5 Bud vs '24 Bu		25 Bud vs '24 Est	
			$M	%	$M	%	$M	%	$M	%
Sanitary User Charges[1]	2,389,500	2,473,100	0.02	1%	-	0.0%	0.08	3.5%	0.08	3.5%
Storm User Charges[1]	2,417,000	2,501,600	0.09	4%	-	0.0%	0.08	4%	0.08	3.5%
Bond Proceeds		1,500,000	-	0%	-	0%	1.50	0%	1.50	0%
Government Grants[1]	1,418,000	520,000	1.07	303%	-	0%	(0.90)	-63%	(0.90)	-63%
Transfer from General Fund[3]	300,000		0.08	36%	-	0%	(0.30)	-100%	(0.30)	-100%
Transfer from TIF Fund[4]	659,000		0.66	0%	0.66	0%	-	0%	(0.66)	-100%
Permits, Reimb., Other	251,900	237,000	(0.06)	-19%	(0.01)	-2%	(0.02)	-8%	(0.01)	-6%
Total Revenue	**7,435,400**	**7,231,700**	**0.30**	**4%**	**(0.01)**	**0%**	**(0.21)**	**-3%**	**(0.20)**	**-3%**
Personnel Expenditures[5]	1,249,000	1,313,100	0.11	10%	-	0%	0.06	5%	0.06	5.1%
Contractual Services[6]	808,600	410,300	0.13	19%	-	0%	(0.40)	-49%	(0.40)	-49.3%
Materials and Supplies	80,700	77,400	0.02	42%	-	0%	(0.00)	-4%	(0.00)	-4.1%
Capital Expenditures[4]	6,363,000	3,607,000	0.32	5%	-	0%	(2.76)	-43%	(2.76)	-43%
Debt Service[7]	691,900	833,000	0.00	1%	-	0%	0.14	20%	0.14	20%
Total Expenditures	**9,193,100**	**6,240,700**	**0.59**	**7%**	**-**	**0%**	**(2.95)**	**-32%**	**(2.95)**	**-32%**
Net Increase/(Decrease)	**(1,757,700)**	**991,000**	**(0.29)**		**(0.01)**		**2.74**		**2.75**	
Fund Bal. Beg. of Year	**2,568,700**	**811,000**	**(1.47)**		**-**		**(1.76)**		**(1.76)**	
Fund Bal. End of Year	**811,000**	**1,801,900**	**(1.76)**		**(0.01)**		**0.99**		**0.99**	
Fund Bal. % Oper. Exp.	**37.9%**	**100.1%**								
Fund Balance % Target	15.0%	15.0%								

Notable Budget Comments:

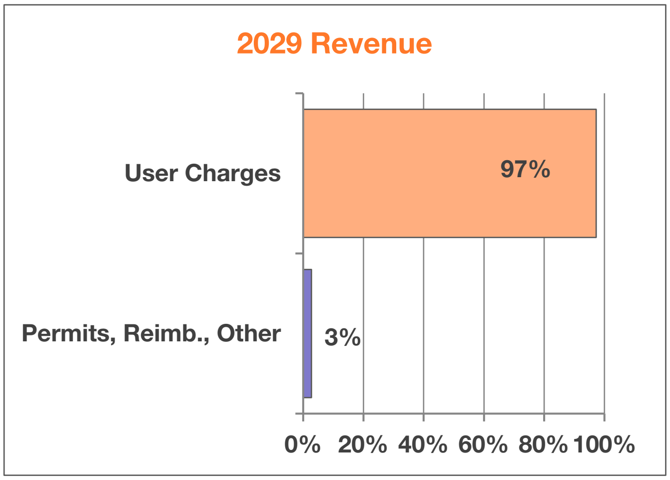
1. User Charges - 2025 charges include a 3.5% rate change, consistent with the City's long-term rate plan approved for Fund sustainability. See the Annual Fee Resolution within the Appendix of this document.
2. Government Grants - lower Surface Transportation Program (STP) funding consistent with 10-year CIP.
3. Transfer from General Fund - part of an American Rescue Plan Act (ARP) grant allocated to Sewer, for ARP-related sewer expenditures.
4. Transfer from TIF Fund Revenue and Capital Expenditures - consistent with the City's10-Year CIP.
5. Personnel increases consistent with the City's compensation plan and insurance requirements.
6. Contractual Services - lower equipment charges, consistent with Eqp. Fund costs.
7. Debt service is for debt payments related to debt issued for capital improvements.

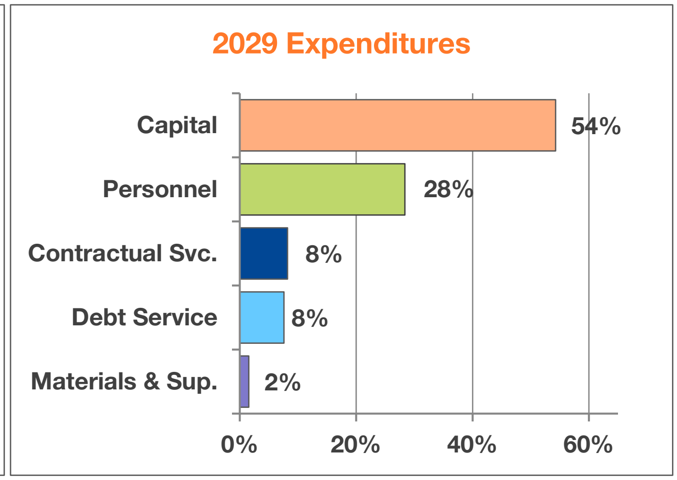
See Glossary of Terms and Funds in the Appendix.

SEWER FUND

5-YEAR FUND BALANCE ESTIMATE

As a best practice, the City updates a 10-year plan for the Sewer Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure, and capital improvement program decisions and assumptions on long-term Sewer Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.





	Total 2025 Budget	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Total 2029 Estimate	Average Annual Growth
Sanitary Sewer Charges[1]	2,473,100	2,559,700	2,649,300	2,742,000	2,838,000	3.5%
Storm Sewer Charges[1]	2,501,600	2,589,200	2,679,800	2,773,600	2,870,700	3.5%
Bond Proceeds	1,500,000					
Government Grants[2]	520,000	458,800	308,000	125,000		
Transfer from TIF Fund[2]		515,000				
Transfer From Sustainability	-	-	-	-	-	
Permits, Reimb., Other Rev.	237,000	193,600	181,540	170,686	160,917	-9.1%
Total Revenue	**7,231,700**	**6,316,300**	**5,818,640**	**5,811,286**	**5,869,617**	**-4.9%**
Personnel Expenditures[3,4]	1,313,100	1,372,200	1,433,900	1,498,400	1,565,800	4.5%
Contractual Services[3,4]	410,300	420,600	431,100	441,900	452,900	2.5%
Materials and Supplies[3,4]	77,400	79,300	81,300	83,300	85,400	2.5%
Capital Expenditures[2]	3,607,000	4,801,000	3,575,000	3,405,000	2,995,000	-2.3%
Debt Service[5]	833,000	822,600	420,800	415,000	419,000	-12.6%
Total Expenditures	**6,240,700**	**7,495,700**	**5,942,100**	**5,843,600**	**5,518,100**	**-2.0%**
Net Increase/(Decrease)	**991,000**	**(1,179,400)**	**(123,460)**	**(32,314)**	**351,517**	
Fund Bal. Beg. of Year	**811,000**	**1,801,900**	**622,500**	**499,040**	**466,726**	**7.6%**
Fund Bal. End of Year	**1,801,900**	**622,500**	**499,040**	**466,726**	**818,243**	**-4.1%**
Fund Bal. % Oper. Exp.	**100.1%**	**33.3%**	**25.6%**	**23.1%**	**38.9%**	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

Notable Budget Comments:

1. Usage charges include rate adjustments consistent with an approved long-term rate plan for fund sustainability.
2. Government grants, transfer from TIF, and capital are consistent with the City's 10-Year CIP.
3. 2025 personnel 5% increase and operating exp. as required.
4. 2026-9 personnel 4.5%/year increase and operating exp. 2.5%/year increase.
5. Debt service is for debt payments related to debt issued for capital improvements.

See Glossary of Terms and Funds in the Appendix.

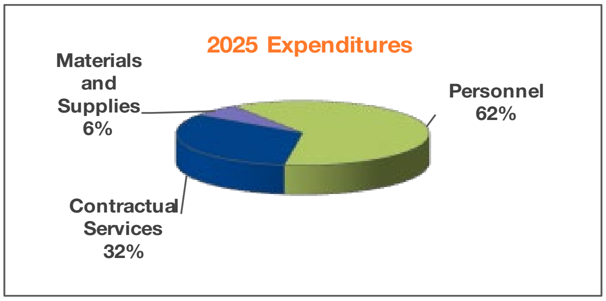
ENTERPRISE SEWER FUND
STORM SEWER OPERATIONS

Account Code: 2140670, 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.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	266,700	325,500	325,500	342,300
Contractual Services	335,900	392,700	392,700	179,800
Materials and Supplies	18,000	34,800	34,800	34,600
Capital, Transfers, Debt	-	-	-	-
TOTAL	620,500	752,900	752,900	556,700



2024 OBJECTIVES ACCOMPLISHED

- Televised approximately 18,700 linear feet of storm sewer infrastructure. [I]
- Flushed approximately 125,700 linear feet of storm sewer infrastructure. [I]
- Cleaned and inspected an estimated 555 storm inlets. [I]
- Inspected 96 of ravine outfalls. [I]
- Performed storm water sampling for National Pollutant Discharge Elimination System compliance. [P]

2025 OBJECTIVES

- Continue performing ravine and bluff inspections, making repairs necessary for effective drainage, in the second and fourth quarter. [I]
- Increase the number of dry and wet weather storm water samples and sampling locations, in the second and fourth quarters. [P]
- Continue performing comprehensive televised inspection and evaluation of the storm sewer collection system, by the end of the fourth quarter. [I]
- Clean and inspect at least 550 storm inlets, by the end of the fourth quarter. [I]
- Flush and inspect at least 100,000 linear feet of storm sewer, by the end of the fourth quarter. [I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

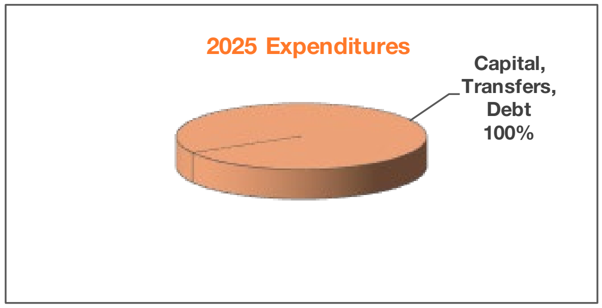
ENTERPRISE SEWER FUND
STORM SEWER CAPITAL

Account Code: 2140670, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	5,265,700	4,683,500	4,683,500	2,538,100
TOTAL	**5,265,700**	**4,683,500**	**4,683,500**	**2,538,100**



2024 OBJECTIVES ACCOMPLISHED

- Completed trenchless, cured-in-place rehabilitation of approximately 1,700 linear feet of storm sewer main.[I]
- Continued long-term regional flood mitigation plan efforts with the Army Corps., Lake County, and area municipalities. [P]
- Designed and constructed a new Maple Avenue storm sewer main. [I]

2025 OBJECTIVES

- Continue final storm sewer design for a new Green Bay Road* storm sewer main, from Central Avenue to Clavey Road. [I]
- Complete the design to repair and stabilize the Prospect Avenue Lake Michigan bluff slope. [P]
- Design and construct a new Sheridan Road storm sewer main, north of Edgecliffe Dr. [I]
- Continue coordinating the flood mitigation buy-out program with Lake County Stormwater Management Commission. [P]
- Identify locations and perform trenchless cured-in-place rehabilitation of storm sewer mains through contractual lining program. [I]

  *-Grant-funded project.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

ENTERPRISE SEWER FUND
SANITARY SEWER OPERATIONS

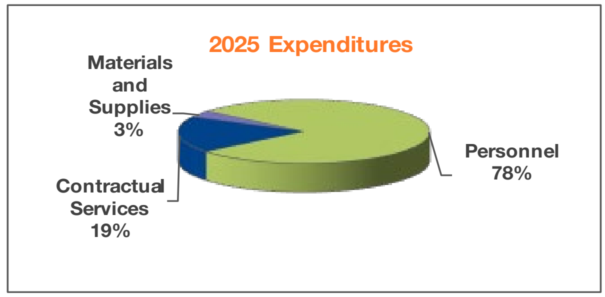
Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 2140671, 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.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	874,000	923,500	923,500	970,700
Contractual Services	343,900	415,900	415,900	230,500
Materials and Supplies	39,000	46,000	46,000	42,800
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,256,900	1,385,400	1,385,400	1,244,000



2024 OBJECTIVES ACCOMPLISHED

- Televised approximately 70,500 linear feet of sanitary sewer. [I]
- Flushed approximately 183,250 linear feet of the non-ravine sanitary sewer system, pursuant to the City's established maintenance cycle. [I]
- Performed an estimated 90 dye tests to ensure cross connection compliance. [I]
- Cleaned and inspected approximately 875 sanitary manholes. [I]

2025 OBJECTIVES

- Flush the non-ravine sanitary sewer system, pursuant to the City's established three-year cleaning cycle, in the first, second, third, and fourth quarter. [I]
- Continue inspecting and repairing ravines and bluffs in the second and fourth quarter. [I]
- Continue performing comprehensive televised inspection and evaluation of the sanitary sewer system, by end of fourth quarter. [I]
- Continue dye testing to eliminate cross connections throughout the City. [I]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

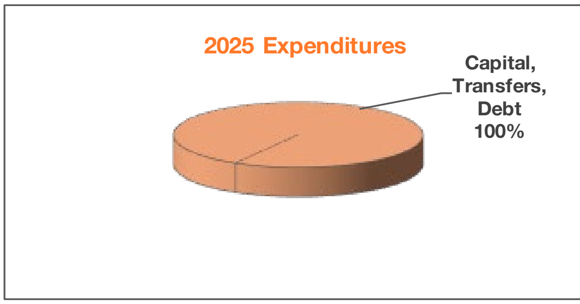
ENTERPRISE SEWER FUND
SANITARY SEWER CAPITAL

Account Code: 2140671, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	1,462,100	2,371,400	2,371,400	1,901,900
TOTAL	**1,462,100**	**2,371,400**	**2,371,400**	**1,901,900**



2024 OBJECTIVES ACCOMPLISHED

- Upgraded the four lift stations at the east/west decks. [I]
- Completed trenchless, cured-in-place rehabilitation of approximately 10,900 linear feet of sanitary sewer main. [I]
- Lined 40 sanitary manholes. [I]
- Root treated 9,550 linear feet of sanitary sewers. [I]
- Continued final engineering for four bridge replacements*: Beech Street, Judson Avenue, St. Johns Avenue, and Wade Avenue. [I]
- Continued construction of the bridge replacement* on Park Avenue West over the Skokie River. [I]
- Initiated preliminary engineering for a Dean Avenue bridge replacement*. [I]

2025 OBJECTIVES

- Continue the cost-sharing sewer lateral program to assist residential property owners. [I]
- Identify locations and perform trenchless cured-in-place rehabilitation of sanitary sewer mains through contractual lining programs. [I]
- Continue the manhole lining program. [I]
- Complete final design engineering for bridge replacements*: Beech Street, Judson Avenue, St. Johns Avenue, and Wade Avenue. [I]
- Complete preliminary engineering for a Dean Avenue bridge replacement*. [I]

*-Grant-funded project.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

SEWER FUND
REVENUE DETAIL

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
21406.41207 Permits - Sanitary Sewer	15,800	15,000	15,000	15,000
21406.41208 Permits - Storm Sewer	16,200	20,000	15,000	15,000
21406.41517 Services - Other	65,000	66,000	66,000	66,000
21406.41540 Sanitary Sewer Charges	2,373,200	2,389,500	2,389,500	2,473,100
21406.41541 Storm Sewer Charges	2,330,700	2,417,000	2,417,000	2,501,600
21406.41608 Grants - State	351,500	1,418,000	1,418,000	520,000
21406.41612 Reimbursement - Government	3,700	4,000	4,000	4,000
21406.41616 Reimbursement - Other	9,000	3,000	3,000	3,000
21406.42202 Interest - Sweep Account	98,300	100,100	100,100	90,100
21406.42203 Interest - Illinois Funds	102,300	48,800	48,800	43,900
21406.42220 Bond Proceeds				1,500,000
21406.42601 Transfer from General Fund	221,400	300,000	300,000	
21406.42606 Transfer From Sustainability	870,000			
21406.42615 Transfer from Briergate TIF	682,900	659,000	659,000	
Total Sewer Fund	**7,140,000**	**7,440,400**	**7,435,400**	**7,231,700**

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.

SEWER FUND
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2140670 Storm Sewer				
2140670.51010 Full Time Labor	178,100	216,900	216,900	229,600
2140670.51030 Over Time Labor	7,800	22,200	22,200	22,900
2140670.52010 FICA	11,400	14,800	14,800	15,700
2140670.52020 Medicare	2,700	3,500	3,500	3,700
2140670.52030 IMRF	4,000	6,600	6,600	8,300
2140670.52060 Insurance - Health/Dental	62,400	61,500	61,500	62,300
2140670.52090 Insurance - Life	300			
2140670.61030 Professional Services - Engr	1,000	1,000	1,000	1,000
2140670.61090 Professional Services - Other	31,500	36,500	36,500	38,200
2140670.62090 Laundry & Uniforms	1,300	1,600	1,600	1,600
2140670.62120 Education & Training	2,400	2,700	2,700	3,300
2140670.62160 Maintenance of Equipment	1,500	1,600	1,600	1,600
2140670.62230 Reimbursements		100	100	100
2140670.63030 Utilities - Clean/Waste Dispo	12,300	13,000	13,000	13,000
2140670.64604 Equipment Charges	268,100	326,000	326,000	121,100
2140670.64605 IT Charges	17,900	10,300	10,300	
2140670.65050 Supplies - Maintenance	16,000	29,000	29,000	29,000
2140670.65100 Supplies - Small Tools	1,200	1,400	1,400	1,400
2140670.65110 Supplies - Traffic Control		1,500	1,500	1,500
2140670.65120 Supplies - Department		700	700	500
2140670.66060 Computer Software & Hardware	800	2,200	2,200	2,200
2140670.71030 Improvements Other Than Bldg	4,887,800	4,303,000	4,303,000	2,080,000
2140670.81010 Bond Principal	294,300	308,000	308,000	363,000
2140670.81020 Bond Interest	83,300	72,100	72,100	94,700
2140670.81030 Bond Administration Fee	400	400	400	400
Total Storm Sewer	**5,886,200**	**5,436,300**	**5,436,300**	**3,094,800**
2140671 Sanitary Sewer				
2140671.51010 Full Time Labor	586,800	606,500	606,500	639,300
2140671.51020 Part Time Labor	11,700	37,500	37,500	40,600
2140671.51030 Over Time Labor	54,000	56,400	56,400	58,100
2140671.52010 FICA	41,500	43,400	43,400	45,800
2140671.52020 Medicare	9,700	10,200	10,200	10,700
2140671.52030 IMRF	14,600	19,200	19,200	24,200
2140671.52060 Insurance - Health/Dental	155,000	150,300	150,300	152,200
2140671.52090 Insurance - Life	700			
2140671.61090 Professional Services - Other	37,100	41,100	41,100	44,200
2140671.62020 Membership Dues & Licenses	200	500	500	500
2140671.62090 Laundry & Uniforms	1,900	2,400	2,400	2,400
2140671.62120 Education & Training	2,300	3,500	3,500	4,100
2140671.62150 Repairs	5,000	5,200	5,200	5,200
2140671.62160 Maintenance of Equipment	5,300	5,700	5,700	8,000
2140671.62230 Reimbursements		100	100	100
2140671.63010 Utilities - Electric	4,500	4,100	4,100	4,200
2140671.63020 Utilities - Gas Heating	1,100	1,300	1,300	1,300
2140671.63030 Utilities - Clean/Waste Dispo	13,600	14,000	14,000	14,000
2140671.63050 Utilities - Mobile Phones	4,900	2,000	2,000	2,000
2140671.64604 Equipment Charges	268,100	326,000	326,000	121,000
2140671.64605 IT Charges		10,300	10,300	23,600
2140671.65030 Supplies - Clothing	4,000	4,500	4,500	4,600
2140671.65050 Supplies - Maintenance	26,500	30,700	30,700	27,400
2140671.65070 Supplies - Chemicals	1,600	2,600	2,600	2,600

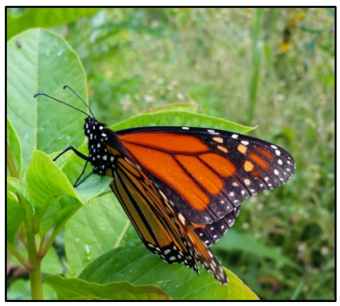
SEWER FUND
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2140671.65100 Supplies - Small Tools	1,200	1,300	1,300	1,300
2140671.65110 Supplies - Traffic Control	1,300	1,300	1,300	1,300
2140671.65120 Supplies - Department	600	1,100	1,100	1,100
2140671.66060 Computer Software & Hardware	3,900	4,500	4,500	4,500
2140671.71030 Improvements Other Than Bldg	1,083,900	1,970,000	1,970,000	1,437,000
2140671.71040 Machinery & Equipment	69,000	90,000	90,000	90,000
2140671.81010 Bond Principal	240,800	252,000	252,000	297,000
2140671.81020 Bond Interest	68,200	59,000	59,000	77,500
2140671.81030 Bond Administration Fee	200	400	400	400
Total Sanitary Sewer	**2,718,900**	**3,756,800**	**3,756,800**	**3,145,900**

Sewer Fund Total	**8,605,100**	**9,193,100**	**9,193,100**	**6,240,700**

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.

INTERNAL SERVICE FUNDS



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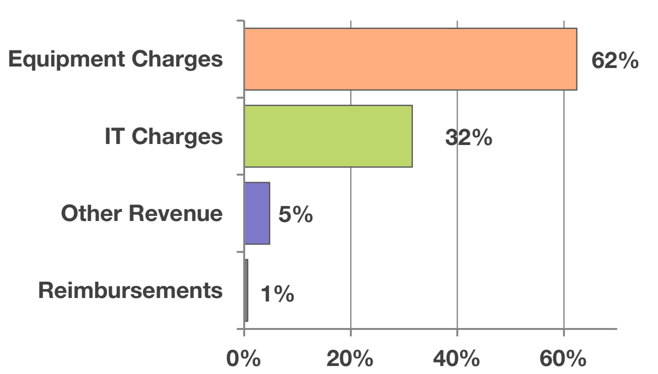
EQUIPMENT MAINTENANCE & REPLACEMENT FUND

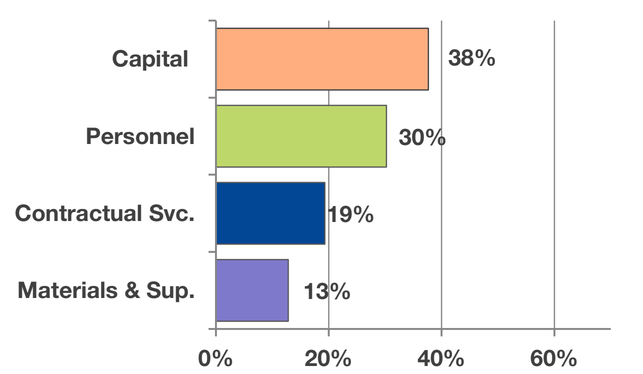
INTERNAL SERVICE FUND
EQP. MAINTENANCE & REPLACEMENT
FUND BALANCE SUMMARY

The Equipment Maintenance and Replacement Fund finances and accounts for equipment maintenance services furnished to other City divisions, as well as accumulates reserves to finance the scheduled replacement of vehicles, equipment, and computers. Expenditures in this fund reflect replacement schedule recommendations included in the City's 10-Year Capital Improvement Program.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease)							
			'24 Est vs '23 Act		'24 Est vs '24 Bud		25 Bud vs '24 Bud		'25 Bud vs '24 Est	
			$M	%	$M	%	$M	%	$M	%
Equipment Charges[1]	3,030,600	3,047,900	0.11	4%	-	0%	0.02	1%	0.02	1%
IT Charges[1]	1,540,000	1,540,000	-	0%	-	0%	-	0%	-	0%
Reimbursements	30,300	32,100	(0.00)	-10%	-	0%	0.00	6%	0.00	6%
Other Revenue	246,600	233,400	(0.02)	-8%	-	0%	(0.01)	-5%	(0.01)	-5%
Transfers from Other Funds[2]	55,000	30,000	0.04	175%	-	0%	(0.03)	-45%	(0.03)	-45%
Total Revenue	**4,902,500**	**4,883,400**	**0.13**	**3%**	**-**	**0%**	**(0.02)**	**0%**	**(0.02)**	**0%**
Personnel Expenditures[3]	1,516,400	1,602,100	0.13	9%	-	0%	0.09	6%	0.09	6%
Contractual Services	1,083,200	1,023,300	0.26	32%	-	0%	(0.06)	-6%	(0.06)	-6%
Materials and Supplies	667,400	679,400	0.08	13%	-	0%	0.01	2%	0.01	2%
Capital Expenditures[4]	2,963,400	1,996,000	2.11	247%	-	0%	(0.97)	-33%	(0.97)	-33%
Total Expenditures	**6,230,400**	**5,300,800**	**2.56**	**70%**	**-**	**0%**	**(0.93)**	**-15%**	**(0.93)**	**-15%**
Net Increase/(Decrease)	**(1,327,900)**	**(417,400)**								
Fund Bal. Beg. of Year	**4,989,100**	**3,661,200**	**1.11**	**29%**	**-**	**0%**	**(1.33)**	**-27%**	**(1.33)**	**-27%**
Fund Bal. End of Year[5]	**3,661,200**	**3,243,800**	**(1.33)**	**-27%**	**-**	**0%**	**(0.42)**	**-11%**	**(0.42)**	**-11%**
Fund Bal. % Oper. Exp.	**112.1%**	**98.2%**								
Fund Bal. % Target	50.0%	50.0%								

Notable Budget Comments:

1. Equipment charges and information technology revenue - the change is consistent with the change in operating and capital costs for public safety and public works vehicles, as well as information technology costs, while drawing down access funds which accumulated due to product delays in 2022-2023.
2. Transfers are from the Sustainability Fund to offset incremental purchase cost of vehicles with sustainable technology.
3. Personnel increases consistent with the City's compensation plan and insurance requirements.
4. Capital Expenditures - consistent with the City's10-Year CIP, as detailed in the Capital Section.
5. Fund Balance - The accumulation is due to product delays consistent with market experience. The balance is expected to decline over time with improved product availability.

See Glossary of Terms and Funds in the Appendix.

INTERNAL SERVICE FUND
EQP. MAINTENANCE & REPLACEMENT
INFORMATION TECHNOLOGY

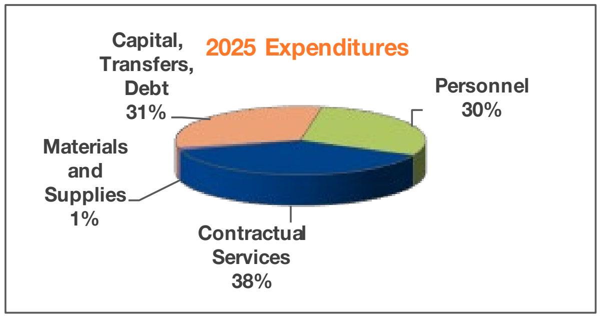
Account Code: 2220820

Budgeted Full-time Equivalent Positions: 4.3

PURPOSE

The Information Technology (IT) Division provides technology-based services for the City's IT infrastructure and systems supporting City departments. Services include computer, multi-function hardware and software, and communications support. The Division supports over 300 user accounts, over 300 end-user devices, 68 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 City's telephone system includes 300 telephone lines, 230 telephones, and four VoIP Controllers. The voicemail system supports 440 subscriber and processor mailboxes. The IT Division implements fiscally responsible and best in practice security solutions to protect the City's data.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	582,700	628,400	628,400	663,100
Contractual Services	661,100	807,900	807,900	858,900
Materials and Supplies	2,100	26,000	26,000	26,000
Capital, Transfers, Debt	258,600	1,043,000	1,043,000	705,000
TOTAL	1,504,500	2,505,300	2,505,300	2,252,900



2024 OBJECTIVES ACCOMPLISHED

- Provided consultation, equipment, and connectivity for Independence Day commemorative events. [P]
- Co-led, along with the Finance Division, implementation of the City's ERP human capital management module, partnering with stakeholders in the City Manager's Office; and planning for the utility billing module. [F]
- Support the City's Ravinia Fire Station 32 construction finalization. [P]
- Implemented significant upgrades to the City's wireless and wired network, increasing bandwidth, capacity, and changes to the City's phone system. [F]
- Supported updates to the City's parking payment and in-car license plate reader systems. [F P]
- Worked the City's vendor to build out additional cellular towers/antennas to provide better coverage. [P]
- Provided IT infrastructure and development support for the 1201 Park Ave West renovation. [F]
- Updated the City's digital signage network security. [I]
- Supported the Emergency Operations Center technology needs assessment and implementation. [P]
- Partnered with Police, Fire, and vendors to eliminate unnecessary redundancies in squad car connectivity, reducing monthly costs, and standardize Police and Fire vehicle technology. [F P I]
- Achieved system reliability with approximately 99% uptime, resolved the majority of helpdesk tickets and support issues within one business day, and replaced user equipment per the City's replacement policy. [F]

2025 OBJECTIVES

- Continue supporting the City's resiliency plan. [P]
- Continue implementation of the City's long-term IT security plan. [P]
- Update the City's IT Strategic Plan. [P,F]
- Achieve system reliability greater than 99% uptime, resolve the majority of tickets and support issues within one business day, and replace user equipment according to the City's replacement policy. [F]
- Continue to co-lead, along with the Finance Division and department stakeholders, the implementation of new ERP system modules. [F]
- Continue supporting the City's departments' projects and users. [F]
- Continue updating and patching critical systems and completing phone and voicemail systems upgrades. [F]
- Finalize evaluation of a web-collaborative office suite of software for anticipated 2025-6 implementation. [F]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

INTERNAL SERVICE FUND
EQP. MAINTENANCE & REPLACEMENT POLICE

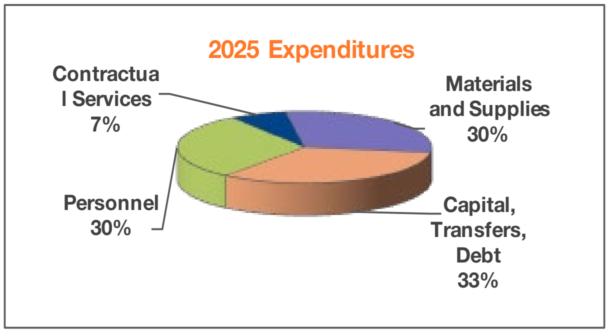
Account Code: 2220830

Budgeted Full-time Equivalent Positions: 1.0

PURPOSE

This budget provides funds for operating and maintaining Police Department vehicles and emergency vehicle equipment. Work is completed at the Police Station and is performed by the Police Department Mechanic and the Fire Department's Public Safety Mechanic. The employees are cross-trained and work together on Public Safety vehicles.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	117,300	109,700	109,700	117,500
Contractual Services	22,000	27,200	27,200	28,700
Materials and Supplies	97,800	116,700	116,700	117,400
Capital, Transfers, Debt	-	496,000	496,000	131,000
TOTAL	237,000	749,600	749,600	394,600



2024 OBJECTIVES ACCOMPLISHED

- Conducted quarterly preventive maintenance reviews, maximizing fleet efficiency and availability, vehicle safety, and extending the service life and resale value of equipment. [F, P]
- Procured two fuel-efficient, hybrid admin. vehicles and seven fuel-efficient, hybrid patrol vehicles. [F, S]
- Conducted quarterly motor vehicle asset inventories to maximize resale value and promote high levels of asset accountability. [F]
- Outfitted new multi-purpose command vehicle. [P]
- Trained the Public Safety Mechanic in evolving technologies. [F, P]

2025 OBJECTIVES

- Continue conducting quarterly preventive maintenance reviews, ensuring the high operational readiness of the fleet. [F, P]
- Continue conducting quarterly motor vehicle asset inventories to identify surplus materials, foster asset accountability, and minimize equipment costs. [F, P]
- Identify training for the Public Safety Mechanic to minimize outside repair expenses. [F, P]
- Continue exercising squad car replacement through identification of vehicles with excessive mileage and/or wear and tear that precludes safe operation. [F, P]
- Procure one electric administrative vehicle and one electric parking vehicle, consistent with the City's environmental friendly vehicles policy. [F, S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

INTERNAL SERVICE FUND
EQP. MAINTENANCE & REPLACEMENT FIRE

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

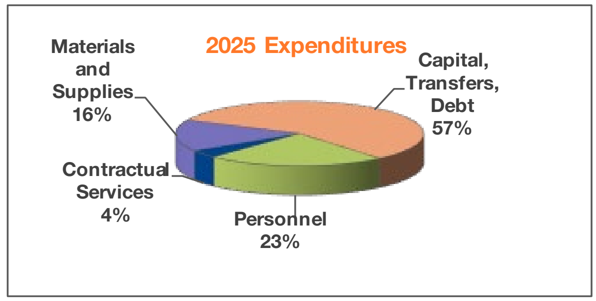
Account Code: 2220840

Budgeted Full-time Equivalent Positions: 1.0

PURPOSE

This budget provides funds for operating and maintaining Fire Department vehicles and emergency vehicle equipment. Work is completed at the Public Station and is performed by the Police Department Mechanic and the Fire Department's Chief Public Safety Mechanic. The employees are cross-trained and work together on all Public Safety vehicles.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	130,200	135,500	135,500	142,900
Contractual Services	16,400	114,100	114,100	24,100
Materials and Supplies	91,800	95,900	95,900	97,200
Capital, Transfers, Debt	-	260,000	260,000	350,000
TOTAL	**238,400**	**605,400**	**605,400**	**614,100**



2024 OBJECTIVES ACCOMPLISHED

- Developed specifications and ordered an ambulance replacement. [A]
- Enhanced vehicle record keeping by utilizing an electronic records management system. [I, F]
- Prepared records to be imported into the City's document content management system. [I, F]
- Streamline inventory to save costs. [F]
- Specified and ordered replacement pumper squad. [A]
- Placed new ambulance in service. [P]
- Evaluated the Department's dive rescue boat condition to determine immediate needs and projected replacement. [I, F, P]
- Changed communications equipment in all vehicles to accommodate digital radio communications. [I, P]
- Mechanic attended the Illinois Fire Mechanic Association meeting in the fourth quarter. [P]
- Coordinated and prepared vehicles for new fuel station with the Public Works Department. [I, F]
- Coordinated resources with the Public Works mechanic to explore saving repair funds. [A]

2025 OBJECTIVES

- Take delivery of new ambulance in fourth quarter and place in service. [I, F]
- Specify a replacement pumper squad in the first quarter. [A]
- Attend the Illinois Fire Mechanic Association meeting in the third quarter. [P]
- Specify a replacement dive rescue boat. [I, F, P]
- Coordinate resources with the Public Works mechanic to explore saving repair funds. [A]
- Evaluate current fleet for reconditioning. [I, F, P]
- Specify replacements for two staff electric vehicles, consistent with the City's environmental friendly vehicles policy. [I, F, P]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

INTERNAL SERVICE FUND
EQP. MAINTENANCE & REPLACEMENT
PUBLIC WORKS

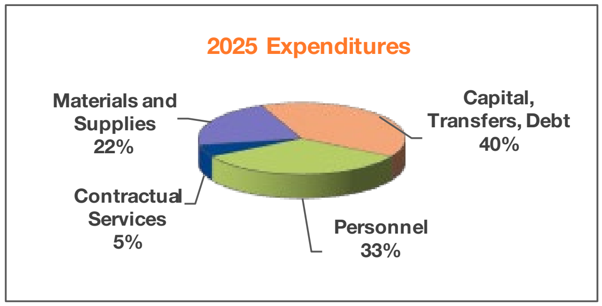
Account Code: 2220810

Budgeted Full-time Equivalent Positions: 5.48

PURPOSE

The budget provides funds for maintaining and repairing City resources, such as the rolling fleet and other related equipment, excluding the Police and Fire fleet vehicles and Information Technology equipment. Vehicles and equipment cost are supported by the Equipment Replacement Fund, which allows departments to recapture expenses for operation, maintenance, repair, and replacement. The Equipment Section 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	556,600	642,700	642,700	678,700
Contractual Services	124,000	134,100	134,100	111,700
Materials and Supplies	400,300	428,800	428,800	438,800
Capital, Transfers, Debt	605,600	1,164,400	1,164,400	810,000
TOTAL	1,686,500	2,370,000	2,370,000	2,039,200



2024 OBJECTIVES ACCOMPLISHED

- Researched fleet needs, partner with other departments and users, to identify, purchase, equipment maintenance costs, and other solutions in maintaining a viable cost-effective rolling fleet. [F,I]
- Increased staff training on all pieces of equipment. [P]
- Researched and facilitate the demonstration of green vehicles and equipment, giving staff hands-on experience in a real world scenario. [S]
- Continued to update existing shop equipment to meet changing technological needs. [I]
- Pre-ordered two bio diesel 2.5 tons snow plow, dump trucks. [I]
- Ordered 2-way radios for City staff. [P,I]
- Ordered hybrid truck and received unit. [S,I]
- Removed old fuel station. [I,S]

2025 OBJECTIVES

- Continue reviewing existing fleet needs, partnering with other departments and users, to identify purchases, equipment maintenance costs, and other solutions in maintaining a viable cost-effective rolling fleet. [F]
- Continue training on new and old equipment. Continue reviewing existing fleet needs, partnering with other departments and users, to identify purchases, equipment maintenance costs, and other solutions in maintaining a viable cost-effective rolling fleet. [F]
- Research electric power tools for all departments. [S]
- Replace two snow plow trucks with 2.5 ton bio diesel multi-functional trucks. [I]
- Replace six hybrid inspector vehicles with electric vehicles. [I,S]

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

INTERNAL SERVICE FUND
EQP. MAINTENANCE & REPLACEMENT
REVENUE DETAIL

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
22202.41605 IT Charges	1,540,000	1,540,000	1,540,000	1,540,000
22206.41604 Equipment Charges	2,916,100	3,030,600	3,030,600	3,047,900
22206.41616 Reimbursement - Other	33,500	30,300	30,300	32,100
22202.42101 Rental Income		600	600	600
22202.42203 Interest - Illinois Funds	30,800	44,000	44,000	39,600
22206.42202 Interest - Sweep Account	190,500	198,000	198,000	178,200
22206.42301 Sale of Assets	45,900	4,000	4,000	15,000
22203.42606 Transfer From Sustainability	20,000	45,000	45,000	10,000
22206.42606 Transfer From Sustainability		10,000	10,000	20,000
Total Equipment Maintenance & Replacement Fund	**4,776,700**	**4,902,500**	**4,902,500**	**4,883,400**

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.

INTERNAL SERVICE FUND

EQUIPMENT MAINTENANCE & REPLACEMENT EXPENDITURE DETAIL

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2220810 Equip Maint & Replacement - PW				
2220810.51010 Full Time Labor	397,800	467,900	467,900	496,400
2220810.51030 Over Time Labor	5,200	12,500	12,500	12,900
2220810.52010 FICA	24,500	29,800	29,800	31,600
2220810.52020 Medicare	5,700	7,000	7,000	7,400
2220810.52030 IMRF	8,700	13,200	13,200	16,700
2220810.52060 Insurance - Health/Dental	114,200	112,300	112,300	113,700
2220810.52090 Insurance - Life	500			
2220810.61090 Professional Services - Other		1,600	1,600	1,600
2220810.62010 Professional Development		200	200	200
2220810.62020 Membership Dues & Licenses	100	500	500	500
2220810.62090 Laundry & Uniforms	4,600	4,200	4,200	4,200
2220810.62120 Education & Training	2,100	4,500	4,500	4,500
2220810.62150 Repairs	60,400	67,200	67,200	70,100
2220810.62160 Maintenance of Equipment	9,700	11,000	11,000	11,000
2220810.63030 Utilities - Clean/Waste Dispo	1,300	3,000	3,000	3,000
2220810.63040 Utilities - Telephone	800	1,000	1,000	1,000
2220810.64605 IT Charges	44,900	41,000	41,000	15,700
2220810.65020 Supplies - Office	500	1,000	1,000	1,000
2220810.65030 Supplies - Clothing	1,100	2,500	2,500	2,000
2220810.65040 Supplies - Repairs	184,600	194,700	194,700	210,000
2220810.65100 Supplies - Small Tools	6,200	8,600	8,600	7,100
2220810.65120 Supplies - Department	400	3,000	3,000	1,300
2220810.65140 Gas, Oil & Anti-Freeze	191,800	200,000	200,000	200,000
2220810.66060 Computer Software & Hardware	15,700	19,100	19,100	17,500
2220810.71040 Machinery & Equipment	605,600	1,164,400	1,164,400	810,000
Total Equip Maint & Replacement - PW	**1,686,500**	**2,370,000**	**2,370,000**	**2,039,200**
2220820 Equip Maint & Replacement - IT				
2220820.51010 Full Time Labor	451,100	491,000	491,000	519,200
2220820.52010 FICA	26,500	29,500	29,500	31,000
2220820.52020 Medicare	6,400	7,100	7,100	7,500
2220820.52030 IMRF	9,200	12,700	12,700	16,000
2220820.52060 Insurance - Health/Dental	89,100	88,200	88,200	89,200
2220820.52090 Insurance - Life	500			
2220820.61090 Professional Services - Other	288,800	257,200	257,200	268,700
2220820.62010 Professional Development		4,000	4,000	4,700
2220820.62020 Membership Dues & Licenses		400	400	400
2220820.62080 Travel Allowance		200	200	200
2220820.62120 Education & Training	2,000	4,000	4,000	4,000
2220820.62160 Maintenance of Equipment	370,300	541,500	541,500	580,400
2220820.63050 Utilities - Mobile Phones		500	500	500
2220820.65100 Supplies - Small Tools	500	3,000	3,000	3,000
2220820.65120 Supplies - Department	500	1,500	1,500	1,500
2220820.66040 Furnishings & Small Equipment		1,500	1,500	1,500
2220820.66060 Computer Software & Hardware	1,100	20,000	20,000	20,000
2220820.71060 IT Software & Equipment	248,500	1,043,000	1,043,000	705,000
2220820.83002 Lease Interest Expense	10,100			
Total Equip Maint & Replacement - IT	**1,504,500**	**2,505,300**	**2,505,300**	**2,252,900**

INTERNAL SERVICE FUND

EQUIPMENT MAINTENANCE & REPLACEMENT EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
2220830 Equip Maint & Replacement - PD				
2220830.51010 Full Time Labor	86,600	76,500	76,500	82,700
2220830.51030 Over Time Labor	1,200	4,400	4,400	4,500
2220830.52010 FICA	5,300	5,000	5,000	5,400
2220830.52020 Medicare	1,200	1,200	1,200	1,300
2220830.52030 IMRF	1,900	2,200	2,200	2,900
2220830.52060 Insurance - Health/Dental	21,000	20,500	20,500	20,800
2220830.52090 Insurance - Life	100			
2220830.61090 Professional Services - Other	400	500	500	1,000
2220830.62120 Education & Training		500	500	1,000
2220830.62150 Repairs	18,200	22,900	22,900	23,300
2220830.62160 Maintenance of Equipment	400	400	400	400
2220830.63030 Utilities - Clean/Waste Dispo	3,000	3,000	3,000	3,000
2220830.65030 Supplies - Clothing	300	600	600	600
2220830.65100 Supplies - Small Tools	1,000	1,400	1,400	1,400
2220830.65120 Supplies - Department	24,000	34,800	34,800	35,400
2220830.65140 Gas, Oil & Anti-Freeze	72,500	80,000	80,000	80,000
2220830.71040 Machinery & Equipment		496,000	496,000	131,000
Total Equip Maint & Replacement - PD	**237,000**	**749,600**	**749,600**	**394,600**
2220840 Equip Maint & Replacement - FD				
2220840.51010 Full Time Labor	99,400	103,200	103,200	109,200
2220840.51030 Over Time Labor	300	900	900	1,000
2220840.52010 FICA	6,000	6,500	6,500	6,800
2220840.52020 Medicare	1,400	1,500	1,500	1,600
2220840.52030 IMRF	2,100	2,900	2,900	3,600
2220840.52060 Insurance - Health/Dental	20,800	20,500	20,500	20,800
2220840.52090 Insurance - Life	100			
2220840.61090 Professional Services - Other	400	700	700	700
2220840.62120 Education & Training	200	400	400	400
2220840.62150 Repairs	11,000	110,000	110,000	20,000
2220840.62160 Maintenance of Equipment	4,800	3,000	3,000	3,000
2220840.65030 Supplies - Clothing	500	700	700	700
2220840.65040 Supplies - Repairs	800			
2220840.65100 Supplies - Small Tools	1,200	1,200	1,200	1,200
2220840.65120 Supplies - Department	46,300	50,000	50,000	51,300
2220840.65140 Gas, Oil & Anti-Freeze	43,100	44,000	44,000	44,000
2220840.71040 Machinery & Equipment		260,000	260,000	350,000
Total Equip Maint & Replacement - FD	**238,400**	**605,400**	**605,400**	**614,100**
Equipment Maint. & Replacement Fund Total	**3,666,400**	**6,230,400**	**6,230,400**	**5,300,800**

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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INSURANCE FUND

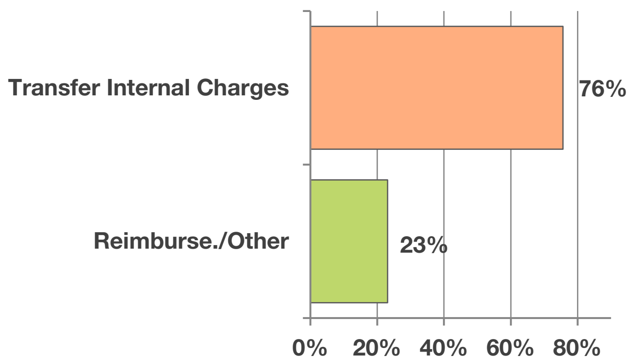
INTERNAL SERVICE FUND

INSURANCE FUND

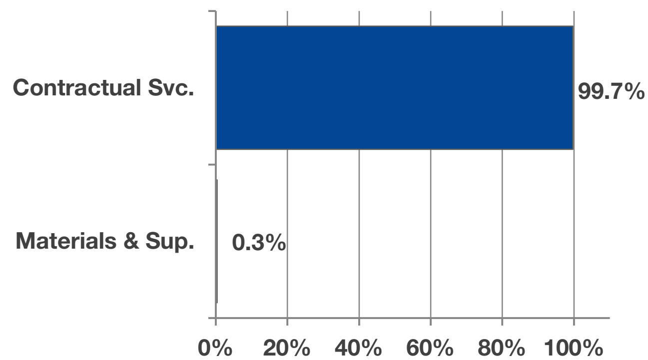
FUND BALANCE SUMMARY

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.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease)							
			'24 Est vs '23 Act		'24 Est vs '24 Bud		25 Bud vs '24 Bud		25 Bud vs '24 Est	
			$M	%	$M	%	$M	%	$M	%
Transfer Internal Chgs.	5,223,000	5,362,100	0.02	0.3%	-	0.0%	0.14	2.7%	0.14	2.7%
Reimbursements/Other	1,564,600	1,638,700	0.19	13.7%	(0.00)	-0.2%	0.07	4.5%	0.07	4.7%
Interest Revenue	101,300	91,200	0.10	0.0%	0.10	0.0%	0.09	0.0%	(0.01)	-10.0%
Total Revenue	**6,888,900**	**7,092,100**	**0.22**	**3.3%**	**(0.00)**	**0.0%**	**0.20**	**2.9%**	**0.20**	**2.9%**
Contractual Services[1]	7,020,300	7,444,300	0.61	9.5%	-	0.0%	0.42	6.0%	0.42	6.0%
Materials and Supplies	24,500	25,100	0.00	15.6%	-	0.0%	0.00	2.4%	0.00	2.4%
Total Expenditures	**7,044,800**	**7,469,400**	**0.61**	**9.5%**	**-**	**0.0%**	**0.42**	**6.0%**	**0.42**	**6.0%**
Net Increase/(Decrease)	**(155,900)**	**(377,300)**								
Fund Bal. Beg. of Year	**3,446,300**	**3,290,400**	**0.24**	**7.4%**	**-**	**0.0%**	**(0.16)**	**-4.5%**	**(0.16)**	**-4.5%**
Fund Bal. End of Year	**3,290,400**	**2,913,100**	**(0.16)**	**-4.5%**	**(0.00)**	**-0.1%**	**(0.38)**	**-11.5%**	**(0.38)**	**-11.5%**
Fund Bal. % Oper. Exp.	**46.7%**	**39.0%**								
Fund Bal. % Target	10.0%	10.0%								

Notable Budget Comment:

1. The increase in Contractual Services is due to anticipated higher insurance costs.

See Glossary of Terms and Funds in the Appendix.

INTERNAL SERVICE FUND
EMPLOYEE HEALTH/DENTAL PLANS (CMO)

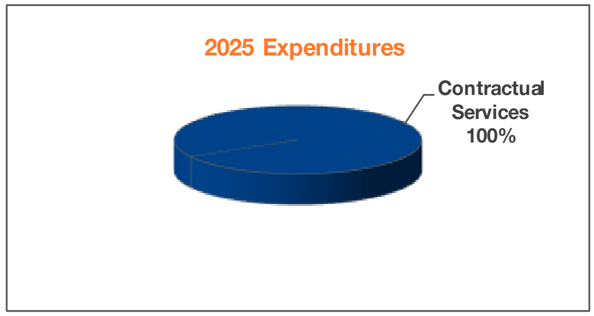
Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Account Code: 2210800
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

This budget provides funding for the City's health and dental insurance plan for full-time City employees, Library employees, Moraine Township employees, retirees, and COBRA participants. The City provides health and dental coverage through the Intergovernmental Personnel Benefit Cooperative, a pool consisting of over 160 communities partnering to identify and implement the most cost effective insurance. This budget also provides for unemployment insurance assessments, claims management, and flexible spending administration.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	6,383,900	6,980,400	6,980,400	7,403,100
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	6,383,900	6,980,400	6,980,400	7,403,100

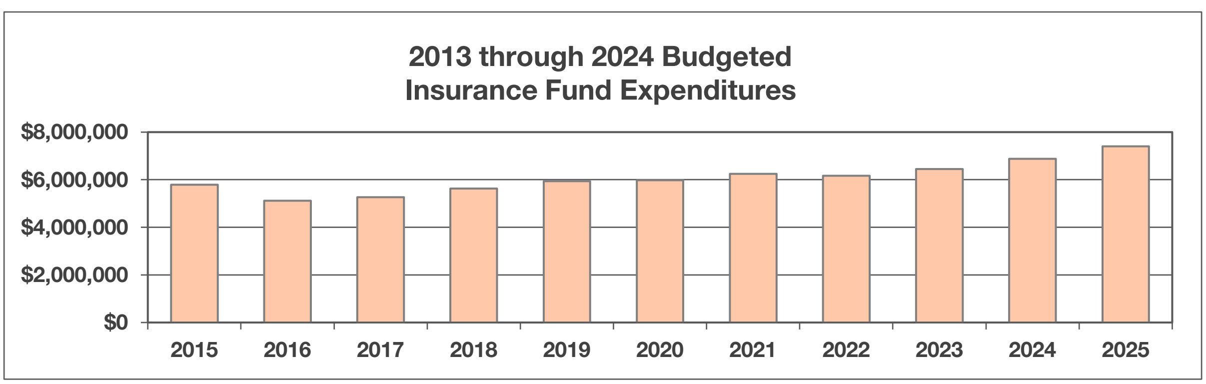


2024 OBJECTIVES ACCOMPLISHED

- Maintained healthcare expenditures below medical trend. F
- Sustained enhanced benefit communications to employees and expanded communication to all covered individuals with a focus on fiscal savings. F
- Supported employees, retirees, and others on the City's plans with quality customer service. F

2025 OBJECTIVES

- Continue evaluating and implementing strategies for maintaining healthcare expenditures below medical trend. F
- Ongoing review of benefit communication strategies and information to all covered individuals with a focus on fiscal savings. F
- Continue evaluating the City's insurance program options for increasing consumerism in the health and dental plans. F
- Continue actively participating in the Intergovernmental Personnel Benefits Cooperative to ensure that the pool structure and benefits programs continue to best meet the City's needs. F



City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

INTERNAL SERVICE FUND
WELLNESS PROGRAM (CMO)

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

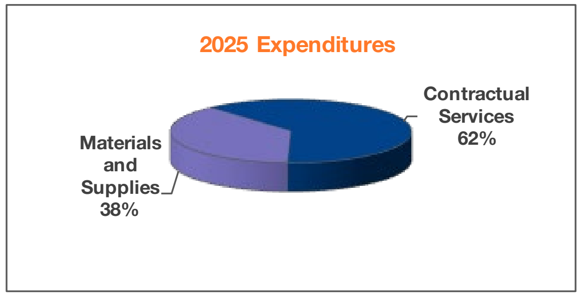
Account Code: 2210801

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The City's Wellness Incentive Program (Employees WIN) enhances the lives of 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 a supportive environment which encourages healthy decisions. The health culture created helps sustain a healthy workforce and is designed to reduce the rate of annual healthcare expenditure growth. The Human Resources Division administers the WIN program. It is available to all full-time employees and their spouses. The WIN program provides participants with 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.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	-	-	-	-
Contractual Services	27,300	39,900	39,900	41,200
Materials and Supplies	21,200	24,500	24,500	25,100
Capital, Transfers, Debt	-	-	-	-
TOTAL	**48,500**	**64,400**	**64,400**	**66,300**



2024 OBJECTIVES ACCOMPLISHED

- Continued finding innovative ways to reduce the rate of annual healthcare expenditure growth by employee and spouse health improvement. F
- Continued seeking new ideas from the Employee Wellness Committee and researched ideas from other sources to develop a plan for enhanced wellness initiatives. F
- Added Employee Engagement into the Employee Wellness Committee core principles and rebranded committee as Employee Engagement and Wellness Committee (EEWC) F
- Accomplished Tier C incentive (highest tier) from the Intergovernmental Personnel Benefit Cooperative (IPBC) wellness program review F
- Continued offering targeted programming options and educational opportunities. F
- Continued fitness center maintenance and cleanliness protocols to ensure a safe operating environment. I, F
- Continued to educate employees on online wellness platform offerings. F

2025 OBJECTIVES

- Continue finding innovative ways to reduce the rate of annual healthcare expenditure growth by employee and spouse health improvement. F
- Continue seeking new ideas from the EEWC and research ideas from other sources to develop a plan for enhanced wellness initiatives. F
- Maintain IPBC Tier C status from IPBC wellness program review. F
- Continue offering targeted programming options and educational opportunities. F
- Continue fitness center maintenance and cleanliness protocols to ensure a safe operating environment. I, F
- Continue to educate employees on online wellness platform offerings. F

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

INSURANCE FUND
EXPENDITURE DETAIL

Description	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
221 Insurance Fund				
2210800.61060 Professional Services - Med	6,380,500	6,958,900	6,958,900	7,376,400
2210800.61090 Professional Services - Other	3,100	21,500	21,500	26,500
2210800.62020 Membership Dues & Licenses	200			200
2210801.61090 Professional Services - Other	25,100	34,000	34,000	34,700
2210801.62100 Activities Programming Costs	200	400	400	600
2210801.62120 Education & Training	1,700	3,400	3,400	3,800
2210801.62150 Repairs	300	2,100	2,100	2,100
2210801.65020 Supplies - Office		100	100	100
2210801.65120 Supplies - Department	300	300	300	300
2210801.66040 Furnishings & Small Equipment	3,400	5,300	5,300	5,300
2210801.66060 Computer Software & Hardware	17,500	18,900	18,900	19,400
Total Insurance Fund	**6,432,400**	**7,044,800**	**7,044,800**	**7,469,400**
Insurance Fund Total	**6,432,400**	**7,044,800**	**7,044,800**	**7,469,400**

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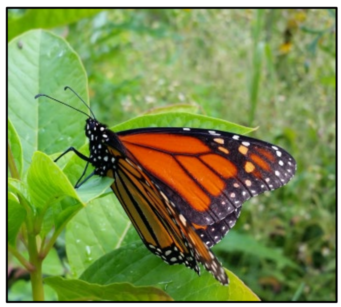
FIDUCIARY FUND



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HOUSING TRUST FUND

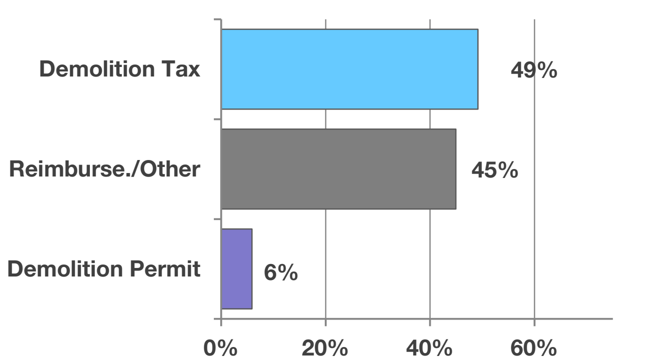
FIDUCIARY FUND

HOUSING TRUST FUND

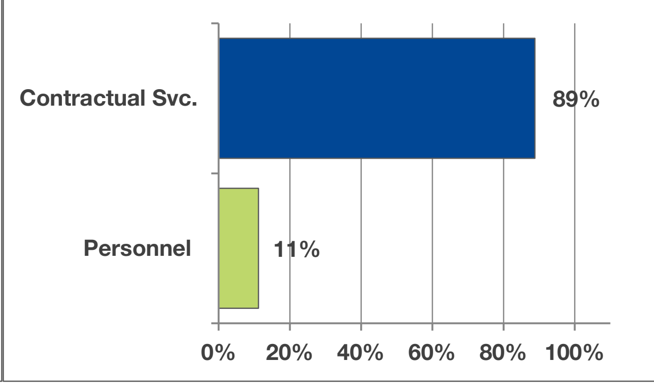
FUND BALANCE SUMMARY

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.

2025 Revenue



2025 Expenditures



	Total 2024 Estimate	Total 2025 Budget	Increase / (Decrease) '24 Est vs '23 Act $M	%	'24Est vs '24 Bud $M	%	25 Bud vs '24 Bud $M	%	'25 Bud vs '24 Est $M	%
Pymt.-In-Lieu of Afford. Units[1]	222,500	-	(0.04)	-14%	-	0%	(0.22)	-100%	(0.22)	-100%
Demolition Tax	100,000	100,000	(0.01)	-9%	(0.02)	-17%	(0.02)	-17%	-	0%
Demolition Permit	12,000	12,000	(0.00)	-6%	(0.00)	-20%	(0.00)	-20%	-	0%
Reimburse. & Other Rev.	101,600	91,400	(0.14)	-57%	0.02	24%	0.01	12%	(0.01)	-10%
Total Revenue	**436,100**	**203,400**	**(0.19)**	**-30%**	**(0.00)**	**-1%**	**(0.24)**	**-54%**	**(0.23)**	**-53%**
Personnel Expenditures	47,300	50,100	0.00	0%	-	0%	0.00	6%	0.00	6%
Contractual Services	354,700	397,700	0.10	38%	-	0%	0.04	12%	0.04	12%
Total Expenditures[2]	**402,000**	**447,800**	**0.10**	**32%**	**-**	**0%**	**0.05**	**11%**	**0.05**	**11%**
Net Increase/(Decrease)	**34,100**	**(244,400)**	**(0.28)**		**#NUM!**		**#NUM!**		**(0.28)**	
Fund Bal. Beg. of Year	**1,951,600**	**1,985,700**	**0.32**	**19%**	**-**	**0%**	**0.03**	**2%**	**0.03**	**2%**
Fund Bal. End of Year	**1,985,700**	**1,741,300**	**0.03**	**2%**	**(0.00)**	**0%**	**(0.25)**	**-12%**	**(0.24)**	**-12%**
Fund Bal. % Oper. Exp.[3]	**494.0%**	**388.8%**								
Fund Bal. % Target[3]	150.0%	150.0%								

Notable Budget Comments:

1. Payment In-Lieu of Affordable Units - The budget is based on anticipated revenue from developer projects.
2. Expenditures – changes consistent with City's comp. plan, scattered site/grants, prgrm. operator's grant, temp. housing assistance and reimburse. of demo. tax per development agreements.
3. Maintaining a fund balance is key to overcoming revenue shortfalls and having sufficient resources to take advantage of strategic opportunities or special projects, for which it can be less than target. 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 the 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 - 60 nights at hotel or other accommodation - as needed; 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

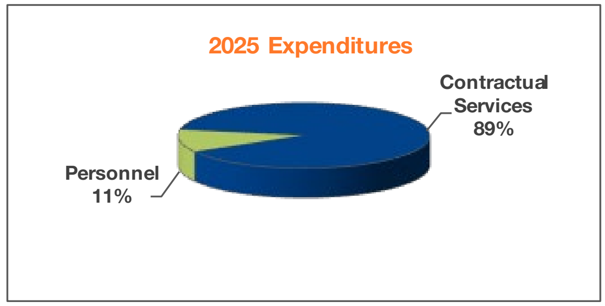
Account Code: 32105

Budgeted Full-time Equivalent Positions: 0.4

PURPOSE

The City's Housing Commission administers the Housing Trust Fund. The Fund's purpose is to provide financial resources for addressing the affordable housing needs of low and moderate-income households by promoting, preserving, and producing long-term affordable housing units. The fund provides housing-related services and support for not-for-profit organizations that address the affordable housing needs of low and moderate-income households in Highland Park. It provides resources for temporary emergency housing assistance. It provides resources for the City's affordable housing grant program, which includes grants for the City's affordable housing scattered site program and operating support for the City's Community Land Trust, and funds City personnel engaged in program administration.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	47,100	47,300	47,300	50,100
Contractual Services	257,500	354,700	354,700	397,700
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	304,600	402,000	402,000	447,800



2024 OBJECTIVES ACCOMPLISHED

- Funded the award of an $87,500 operating grant to Community Partners for Affordable Housing (CPAH)[1], for administration and programming related to the provision of affordable housing and affordable housing-related services. Services 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. CPAH provides tenant income verification services for inclusionary affordable housing units within otherwise market rate developments, and other affordable housing related advisory services to the City. [E, F]
- Awarded a scattered site housing grant of $255,000 to CPAH to acquire and make permanently affordable three housing units. [E]
- Provided resources for housing program staffing. [F,E]

2025 OBJECTIVES

- Provide program staff resources, and operating and development grant awards to support the acquisition, development and maintenance of affordable housing opportunities in the City. [F,E]
- Support 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. [E, F]
- Provide tenant income verification services for inclusionary affordable housing units within otherwise market rate developments, and other affordable housing related advisory services to the City. [E]
- Support City objectives to address affordable housing needs by augmenting resources available for the Moraine Township-operated Emergency Housing Assistance program, if needed. [E]

[1] formerly the Highland Park Illinois Community Land Trust

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

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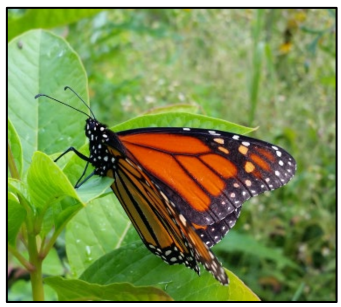
COMPONENT UNITS



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HIGHLAND PARK PUBLIC LIBRARY

COMPONENT UNIT
HIGHLAND PARK PUBLIC LIBRARY

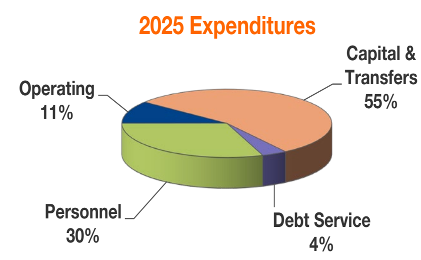
Budgeted Positions: 32 full-time, 45 part-time

Component Unit headcount is not included in the City's headcount.

PURPOSE

The Highland Park Public Library is the City's trusted forum for enrichment and engagement, opening doors to information and imagination with numerous varied opportunities for lifelong learning, cultural enrichment, and guided introduction to technology.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Personnel	3,115,100	3,637,600	3,637,600	3,923,200
Operating	1,311,900	1,292,400	1,292,400	1,378,700
Capital & Transfers	1,002,300	625,000	625,000	7,055,000
Debt Service	67,400	66,400	66,400	496,600
TOTAL	5,496,700	5,621,400	5,621,400	12,853,500



2024 OBJECTIVES ACCOMPLISHED

Capital Projects

- Completed concept and design for the 2025 expansion.
- Hosted community meeting to review 2025 expansion plans.
- Maintained Reimagine HPPL website and e-newsletter to engage the community about the 2025 expansion.
- Added additional notification and detection devices to fire alarm system.
- Completed repair of stairs at Laurel entrance.
- Completed door repairs and replacements.
- Seal coated and restriped parking lot.
- Replaced external sealant joints in 1970's addition facade.

Grant Awards for Special Projects and Services

- Receive over $20,000 from the Friends of the Library annually to fund programs and services.
- Received $6,000 from the Highland Park Community Foundation for the annual concert series.
- Received $4,000 from the Highland Park Community Foundation to support social services.
- Received $125,000 from the Illinois State Library/Secretary of State to support the expansion.

Excellence in Special Programming

- Partnered with Highwood Library and Community Center and several other community partners in diverse outreach efforts, notably in the organization of a bilingual community resource fair.
- Continued the Meet the Author series, providing a forum for readers to connect with authors.
- Supported diversity discussions with the Art Center of Highland Park to foster community inclusivity.
- Hosted *Caminando Juntos / Walking Together*, monthly Spanish language Facebook Live series, providing culturally relevant information and resources. The episodes are now available as a podcast.
- Continued the Library U adult continuing education class offerings such as Poetry Writing, Canasta, Chess, and Mindful Journaling.
- Partnered to present multi-library virtual programs, offering a variety of enriching opportunities including an event with 22 libraries across the state organized by Highland Park Library to host former Congressman Adam Kinzinger and continued participation in Illinois Libraries Present, a statewide initiative featuring events with noteworthy speakers.
- Offered youth programming in STEM, education, enrichment and engagement areas.

- Presented cultural and educational programs for adults including concerts with the prestigious Herbie Hancock Institute of Jazz International Competition winner and a Chicago Symphony violinist and educational programs included lectures on electrification and dark skies.

Intergovernmental Cooperation

- Engaged with the community at The Lot, Bitter Jester Music Fest, and several other community events.
- Partnered with the Resiliency Division of the City of Highland Park and Resource Partners to provide bilingual, trauma-informed communication and programming to support those impacted by the Highland Park shooting.
- Hosted annual iRead kickoff and Art in Bloom event in partnership with the 112 Education Foundation.
- Facilitated book talks and the annual Book Match tournament, partnering with NSSD 112.
- Participated in Dr. Martin Luther King Jr. Day of Service with Park District of Highland Park.
- Facilitated operations of the Highland Park Archives and Local History Collections. Promoted historical archives and provided archival training to library staff.

Communications

- Maintained a monthly e-newsletter promoting new books, building librarians' reputations as experts.
- Communicated programs and services including digital resources through robust e-newsletter subscriber base.
- Contributed promotional information to each Highlander issue, delivered to every HP home.

Personnel

- Evaluated staffing needs that will result from 2025-2026 expansion projects.
- Launched updated staff performance evaluation process.

2025 OBJECTIVES

- Continue supporting the needs of the community, expanding social services navigation and referrals services.
- Complete Strategic Plan 2025 initiatives, championing lifelong learning, optimizing resources, building organizational strength, and creating connections within the community.
- Communicate with partners and community about services affected by 2025-2026 expansion project both during and post construction.
- Launch an oral history project that aims to create a safe space for community members to share their stories and preserve individual and collective memories of the Highland Park shooting.
- Manage an annual budget which supports the Library's needs.
- Pursue grants which benefit the Library's service and expansion goals.
- Coordinate 2025-2026 expansion project fundraising including naming opportunities.
- Identify sources of cost-effective goods and services and continue seeking intergovernmental efficiencies.
- Continue enriching the community with information, literacy, technology, cultural services, and programs.

HIGHLAND PARK
PUBLIC LIBRARY

	Actual 2023	Budget 2024	Estimate 2024	Budget 2025	Increase / (Decrease) '25 Bud. vs. '24 Est.	
General Fund						
Property Taxes	**5,204,300**	**5,366,300**	**5,366,300**	**5,843,900**	**477,600**	**8.9%**
Bond Proceeds	**-**	**-**	**-**	**4,000,000**	**4,000,000**	**100.0%**
Transfers:						
Transfer from Special Reserve Fund	-	-	-	2,485,000	2,485,000	100.0%
Transfer from Unrestricted Gift Fund	-	-	-	-	-	0.0%
Transfer from Local Library Working Cash Fund	15,000	-	-	-	-	0.0%
Total Transfers	**15,000**	**-**	**-**	**2,485,000**	**2,485,000**	**100.0%**
Other Revenue:						
Fees - Impact	16,000	25,000	25,000	48,000	23,000	92.0%
Fines and Miscellaneous Revenue	23,100	20,600	20,600	20,600	-	0.0%
Gifts and Grants	98,600	35,000	35,000	40,000	5,000	14.3%
Investment Income	112,200	55,000	55,000	296,500	241,500	439.1%
Per Capita	44,500	44,500	44,500	44,500	-	0.0%
State Corporate Replacement Tax	132,600	75,000	75,000	75,000	-	0.0%
Total Other Revenue	**427,000**	**255,100**	**255,100**	**524,600**	**269,500**	**105.6%**
Total Revenue	**5,646,400**	**5,621,400**	**5,621,400**	**12,853,500**	**7,232,100**	**128.7%**
Operating Expense:						
Salaries	2,538,400	2,855,000	2,855,000	3,100,000	245,000	8.6%
Payroll Taxes (FICA)	195,800	218,400	218,400	237,900	19,500	8.9%
IMRF	49,300	78,200	78,200	93,300	15,100	19.3%
Insurance - Health	331,700	486,000	486,000	492,000	6,000	1.2%
Subtotal - Salaries & Benefits	**3,115,100**	**3,637,600**	**3,637,600**	**3,923,200**	**285,600**	**7.9%**
Books, AV & Electronic Res.	556,100	581,400	581,400	610,700	29,300	5.0%
Cataloging & Processing	20,000	31,000	31,000	28,000	(3,000)	-9.7%
Insurance - General	90,800	119,600	119,600	122,100	2,500	2.1%
Legal	1,800	5,000	5,000	5,000	-	0.0%
Maintenance - Building	173,100	140,000	140,000	140,000	-	0.0%
Maintenance - Equip. & Software	138,100	125,000	125,000	125,000	-	0.0%
Maintenance - Grounds	32,300	17,000	17,000	20,000	3,000	17.6%
Marketing	12,200	10,000	10,000	21,500	11,500	115.0%
Postage	7,100	8,000	8,000	9,000	1,000	12.5%
Programs	42,500	26,000	26,000	26,000	-	5.8%
Purchases funded by Gifts & Grants	11,600	10,000	10,000	15,000	5,000	50.0%
Supplies & Services	187,000	170,400	170,400	190,400	20,000	11.7%
Telecommunications	22,400	23,000	23,000	23,000	-	0.0%
Training, Staff	16,800	26,000	26,000	43,000	17,000	65.4%
Total Operating Expense	**4,427,000**	**4,930,000**	**4,930,000**	**5,301,900**	**371,900**	**7.5%**
Capital Expense:						
Building & Grounds Improvement	95,500	375,000	375,000	6,965,000	6,590,000	1757.3%
Computerization	43,500	40,000	35,000	80,000	45,000	100.0%
Furniture & Equipment	13,200	10,000	10,000	10,000	-	0.0%
Total Capital Expense	**152,300**	**425,000**	**425,000**	**7,055,000**	**6,630,000**	**1560.0%**
Transfer to Special Reserve Fund	**850,000**	**200,000**	**200,000**	**-**	(200,000)	0.0%
Debt Service Expense	**67,400**	**66,400**	**66,400**	**496,600**	**430,200**	**647.9%**
Total Expense	**5,496,700**	**5,621,400**	**5,621,400**	**12,853,500**	**7,232,100**	**128.7%**
Net Revenue (Deficit)	**149,700**	**-**	**-**	**-**	**-**	

HIGHLAND PARK PUBLIC LIBRARY
10-YEAR CAPITAL IMPROVEMENT PROGRAM

Projects ($k)	Priority	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Yr.
Library Expansion[1]/Renovation	1	6,965						1,500				8,465
Computerization	1	80	60	40	45	320	45	45	45	45	45	**770**
Furniture and Equipment	1	10	10	10	15	15	15	15	15	15	15	**135**
Directional/Stacks Signage			40									**40**
Staff Elevator Updates				120			60					180
Plumbing Updates				100								100
Exterior Updates				5		25	5	25	5	40	40	145
Roof Replacements					285						370	**655**
HVAC Updates					255			340	610			1,205
Flooring Replacements					60					75		**135**
Painting Updates					25					30		55
Door/Window/Framing Rplcmt						60				15		**75**
Total[2]		**7,055**	**110**	**275**	**685**	**420**	**125**	**1,925**	**675**	**220**	**470**	**11,960**

Funding ($k)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Yr.
Library Tax Levy	420	110	275	420	420	125	420	420	230	420	**3,260**
Other Revenue[3] and Special Reserves	2,635			260	5		1,505	245		50	**4,700**
Library Bond Proceeds	4,000										**4,000**
Total	**7,055**	**110**	**275**	**685**	**425**	**125**	**1,925**	**675**	**230**	**470**	**11,960**

Impact on Annual Operating Cost ($k)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	10-Yr.
Expansion Personnel & Operations4	67	203	332	342	352	362	373	384	396	408	**3,218**
Expansion Debt Service Payments	432	351	348	355	356	357	357	362	367	366	**3,651**
Total Increase/(Decrease)	**499**	**554**	**680**	**697**	**708**	**719**	**730**	**746**	**763**	**774**	**6,869**

Notable Budget Comments:

1. Addresses needs identified in community-based strategic planning including youth, programs, events, archives, accessibility, and life-safety improvements.
2. Includes historical $372,000 for building & grounds. Does not include $200,000 Special Reserve Fund 2025 contribution and future contributions to Special Reserve Fund.
3. Includes fundraising and grant opportunities as well as investment income due to timing of bond proceeds.
4. No additions in 2028 or later; assumes 3% annual cost escalation.

2025 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. City Council, state, or federally 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
2025 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. City Council, state, or federally 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
2025 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 BUDGET DETAIL

REVENUE NOTES

Property Taxes. Represents 92% of revenues without bond proceeds or transfer from special reserve.

Bond Proceeds. Represents bond proceeds for 2025 Expansion capital project.

Transfer from Special Reserve. Represents transfer of Special Reserve funds for 2025 Expansion capital project.

Fees-Impact. The Library receives a portion of the fees collected by the City from building developments.

Fines and Miscellaneous Revenue. Fees for copy machines, printers, coffee service and Library U tuition. Fees for lost or damaged books and materials. The Library no longer charges daily overdue fines.

Gifts and Grants. Most gifts are one-time unrestricted payments. Grants are one-time/project specific, incl. purchases funded by the Friends of Highland Park Public Library. Restricted gifts are reported in the Gift Fund.

Investment Income. Interest earned on certificates of deposit and money market cash investments.

Per Capita Grant. State Library program assists public libraries with improving/expanding services.

State Corporate Replacement Tax. Revenue 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 eliminated.

EXPENSE NOTES

Salaries. 5% increase for market/merit/minimum wage adjustments for 76 (31 full-time, 45 part-time) staff and an increase of 1 full-time position to support increased services during and after the expansion.

Payroll Taxes (FICA). 7.65% of salaries.

IMRF. The rate has increased from 2.74% to an estimated 3.28% and is applied to 53 employees working 20+ hours per week. Note: 24 employees do not earn IMRF. The rate is calculated by IMRF.

Health Insurance. The rate is applied to 32 eligible full-time employees. An estimated 5% increase is included. Note: 45 employees do not receive health insurance benefits.

Books, A/V, Electronic Resources. Circulating and reference materials available to the public, including books, newspapers, magazines, CDs, DVDs, digital resources, eBooks, streaming services (for both adult and youth collections), and handling/delivery charges. A minimum of 12% of total operating expenses should be spent on materials according to Illinois Public Library Standards. As costs have increased, to provide the same amount of new, relevant resources, the Library plans to increase this budget line by 3-5% each year for the next 3-5 years.

Cataloging & Processing. OCLC cataloging, labels, book covers, and packaging for audio-visual items, bar codes, and RFID tags, as well as costs to repair and rebind items in the collection.

Insurance-General. The Library joined the Libraries of Illinois Risk Agency (LIRA) in 2014. An estimated 5% increase is included as well as anticipated additional costs during the 2025 Expansion. New rates will be confirmed in November 2024.

Legal. $225/hour fee for services as required.

Maintenance of Building. Cleaning service, air filter replacements, routine maintenance of HVAC systems, monthly elevator inspections, and replacement of bulbs/ballasts.

Maintenance of Equipment & Software. Membership in the CCS catalog consortium, annual copier lease and maintenance contracts, microfilm supplies and maintenance, firewall service, computer software upgrades of 140 staff and public PC workstations and devices, and maintenance agreements.

Maintenance of Grounds. Landscaping service, three seasonal plantings, and snow removal. Increased due to increased costs in the current and previous year.

Marketing. Printing projects, graphic supplies, supportive software, promotional/giveaway items, and special event advertising. Increased in 2025 to support expanding marketing needs including fundraising and outreach support.

Postage. Correspondence, mailings, interlibrary loan books, and equipment leasing/maintenance.

Programs. Youth and adult programs. The Library solicits supplemental program sponsorships.

Purchases funded by Gifts and Grants. Purchases funded by unrestricted gifts.

Supplies & Services. Office supplies, library cards/forms, advertisements, payroll service, consultants and service providers including human resources, accounting, and the 2025 addition of virtual executive assistance.

Telecommunications. Voice and data lines, telephone equipment, Internet access, and one fiber optic line.

Training. Library memberships, continuing education classes, conferences, and reimbursement for use of personal cars for Library business. Increased to support security training.

Building & Grounds Improvements. 10-year CIP priorities, including expansion project, based on a 2021 building assessment.

Computerization. Replacement of 30 PCs (four-year replacement cycle on average), servers, printers, and equipment.

Furniture & Equipment. Replacement of furniture due to expected wear and tear and emerging needs.

Expansion Reserve Fund. Funds transferred to the Special Reserve Fund for future expansion will not continue in 2025. Annual fund balance limits will result in annual transfers to the Special Reserve Fund.

Debt Service Expense. Annual repayment of the debt funding the penthouse/basement AHU replacement and 2025 Expansion project. Includes $54,400 for bond administration.

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HOUSING ASSOCIATIONS' PROPERTIES

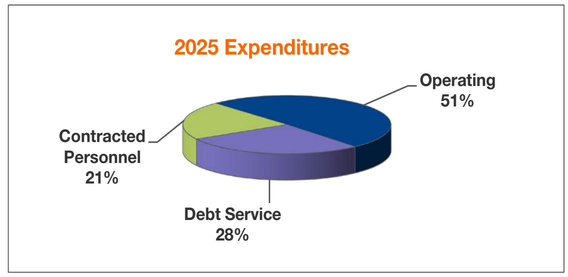
COMPONENT UNIT
HIGHLAND PARK HOUSING ASSOCIATIONS' PROPERTIES

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The seven member Highland Park Housing Commission was created in 1973 to encourage and engage in the development of low-and moderate-income housing. The Commission operates 99 rental housing units in three affordable housing developments, owned by three separate not-for-profit housing associations each with their own by-laws: Peers Housing Association (68 units), Ravinia Housing Association (17 units), and Sunset Woods Housing Association (14 units). Commission members are appointed by the Mayor, confirmed by the City Council, and concurrently serve as board members of the three housing associations with the Housing Commission's Chair serving as President of each association.

Expenditures	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Contracted Personnel	301,500	316,400	304,200	326,700
Operating	689,600	751,100	790,800	775,900
Capital	-	-	-	-
Debt Service	428,900	427,300	427,300	429,000
TOTAL	1,420,100	1,494,800	1,522,300	1,531,600



2024 OBJECTIVES ACCOMPLISHED

- Oversaw contract property management firms ensuring quality facility maintenance, and resident quality-of-life and satisfaction at the three properties: Frank B. Peers Senior Housing (68 units), Ravinia Housing (17 units), and Sunset Woods Condominiums (14 units). F, E
- Oversaw compliance and reporting activities and filing requirements required by affordable housing funding agencies[1]; prepared and filed annual budgets and related audits; complete annual filing requirements as required by the Illinois Secretary of State and Illinois Attorney General offices; secured appropriate facility/property and directors and officers insurance coverage. F, E
- Reviewed and renewed property management agreements, as required biennially by HUD and IHDA. F

2025 OBJECTIVES

- Oversee operational management of properties ensuring resident satisfaction and quality facility maintenance; oversee and plan for capital improvement projects, and address emergency capital needs, if any. F, I
- Oversee the completion of all compliance and reporting activities required by funding agencies; secure appropriate insurance coverages for properties and board members; prepare and file State and Federal agencies annual operating and capital budgets and related audits; secure property management services; and complete annual filing requirements as required by the Illinois Secretary of State and Illinois Attorney General offices. F, E
- Prepare and file the Affordable Housing Plan and Appeals Act. F, E

[1] U.S. Dept. of Housing and Urban Development and Illinois Housing Development Authority.

City Priorities Key:
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

HOUSING ASSOCIATIONS' PROPERTIES

	Actual 2023	Budget 2024	Estimate 2024	Budget 2025	Increase / (Decrease) '25 Bud. vs. '24 Est.	
Apt. Rent & Housing Assistance	1,796,200	1,843,700	1,846,400	1,986,900	140,500	7.6%
Commercial Rents	700	700	700	700	-	0.0%
Vacancy Loss	(17,500)	(22,500)	(19,100)	(20,700)	(1,700)	-8.7%
Non-Revenue Units	14,400	-	14,400	-	(14,400)	100.0%
Interest Income	1,300	16,800	16,800	16,700	(100)	-0.7%
Other Income	3,100	2,600	2,600	2,200	(400)	-16.2%
Total Revenue	**1,798,200**	**1,841,200**	**1,861,800**	**1,985,800**	**123,900**	**6.7%**
Contracted Personnel	301,500	316,400	304,200	326,700	22,400	7.4%
Administration	191,100	212,200	202,900	215,000	12,100	5.9%
Operating Expenditures	93,100	98,000	91,700	106,000	14,300	15.6%
Maintenance	103,300	115,600	170,900	125,500	(45,400)	-26.6%
Materials & Supplies	1,600	1,600	1,600	1,600	-	0.0%
Utilities	148,000	161,100	161,100	160,100	(1,000)	-0.6%
Taxes and Insurance	152,500	162,600	162,600	167,700	5,200	3.2%
Debt Service	428,900	427,300	427,300	429,000	1,700	0.4%
Total Expenditures	**1,420,000**	**1,494,900**	**1,522,300**	**1,531,600**	**9,300**	**0.6%**
Net Revenue (Deficit)	**378,200**	**346,400**	**339,500**	**454,200**	**114,700**	

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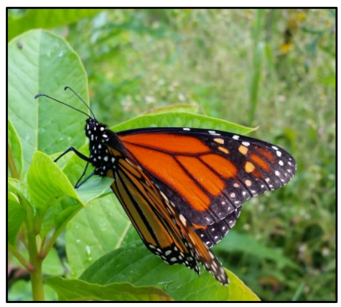
APPENDIX


ECOLOGICAL
RESTORATION
IN PROGRESS
CITY OF HIGHLAND PARK
847-432-0807



CITY SPONSORED EVENTS

The City sponsors a number of events throughout the year contributing to the high quality of life in the community. For information regarding any event, contact the City Manager's Office at 847.926.1000.

Arbor Day Celebration

Budget: **$3,000**

Description: The City holds an annual Arbor Day Celebration to honor the City's designation as a Tree City USA. The 2024 event featured plant and seed giveaways, a touch-a-truck exhibit, document shredding, bicycle recycling and more. The Arbor Day Celebration was presented in partnership with the Park District of Highland Park, SWALCO, LRS, Ravinia Festival, ComEd, tree care businesses and environmental non-profits.

Attendance: Approximately 500 residents and visitors attend.

Bitter Jester Music Festival

Budget: **$25,000**

Description: The City sponsors the privately-run Bitter Jester Music Festival which consists of four preliminary concerts and a day-long Grand Finale concert. A local non-profit, Bitter Jester Foundation for the Arts, coordinates the concerts and selects the entertainment. Traditionally held on July 4 as a precursor to the City's fireworks display, in 2024 The Grand Finale concert was held at The Lot on the Sunday following the Taste of Highland Park.

Concert Attendance: 100-150 attendees per preliminary concert; 1,700 at Grand Finale concert.

Food Truck Thursdays

Budget: **Special Service Area 17 Ravinia District Funding**

Description: Food Truck Thursdays is a weekly event from June - September in the Ravinia Business District, produced with funding through the Special Service Area 17. The seasonal family-friendly series features a varied weekly lineup of food trucks, beverages and snacks from restaurants in the District, and live music.

Weekly Attendance: Approximately 1,500 residents and visitors attend each weekly event.

Events at The Lot

Budget: **$450,000**

Description: The Lot is the City's dynamic new al fresco dining and entertainment space, located at 525 Central Ave. near the intersection of Central & St. Johns. In 2024, its third season, The Lot hosted numerous events of varied sizes, including the Taste of Highland Park, Decades (new), Oktoberfest, Scarecrow Fest (new), Stews and Brews and more. Costs of events at The Lot are partially offset through sponsorships.

Attendance: Events attract 3,000 – 6,000 for a large, two-day event; 1,500 for a single-day medium event, and 500 for smaller events.

Port Clinton Concert Series

Budget: **$12,000**

Description: 2024 saw the return of free, City-sponsored concerts in Port Clinton Square on five select Fridays in July and August.

Attendance: Concerts attracted approximately 150-200 people per event.

CITY SPONSORED EVENTS

Highland Park Awards

Budget: **$500**

Description: The annual Highland Park Awards program is held every April. Nominations for the Arts, Environmental, and Humanitarian Awards are reviewed by the relevant Advisory Group and honorees chosen by the City Council. The Character Counts Steering Committee reviews the Character Counts Pillar Awards.

Attendance: Approximately 200 attend.

Independence Day Events

Budget: **$75,000**

Parade Description: The City and Park District of Highland Park co-sponsor multiple events on Independence Day. 2024 saw the return of the Independence Day parade as well as the Park District's Fourth Fest event. Plans for 2025 will take into consideration feedback from the City Council, the Park District Board, City and Park District staff, participants, and community input, and will be announced in early Q2, 2025.

Attendance: Approximately 2,500 spectators from St. Johns to Central Avenue to Sunset Woods Park.

Drone Show Description: In consideration of concerns regarding the noise of fireworks and the City's push for more sustainable alternatives, as well as public safety and personnel constraints on Independence Day, a custom drone show was held in 2024 at the Decades event at The Lot in place of the traditional Independence Day fireworks display.

Drone Show Attendance: Approximately 5,000 attendees at The Lot enjoyed the drone show at Decades in 2024.

Human Relations Advisory Group Programming, including MLK Day of Service

Budget: **$2,500**

Description: The City celebrates the life and legacy of Dr. Martin Luther King, Jr. with an annual day of service and celebration, presented by the City's Human Relations Advisory Group and the Park District of Highland Park.

Attendance: Approximately 500 residents, business representatives, and community leaders attend.

Memorial Day/Veterans Day Ceremonies

Budget: **$200**

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. The Veterans Day Ceremony is held at the Highland Park Public Library and the Memorial Day Observance is conducted at the THSD113 Auditorium.

Attendance: 150 - 350 attendees.

National Night Out

Budget: **$5,000**

Description: This annual family-friendly event is intended to promote positive police-community relationships and is held at the City Hall lawn. The event features resource tables from local nonprofit organizations, treats, and fun, interactive games, including a DUI simulator, public safety drone display, Touch-a-Truck and more.

Attendance: 500 - 750 attendees.

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
11102.41101 Property Taxes	5,048,700	4,649,900	(455,300)	-	(398,800)	(398,800)
11102.41102 Home Rule Sales Tax	5,094,100	5,218,500	2,397,000	-	124,400	124,400
11102.41103 State Sales Tax	12,818,800	13,075,200	197,700	-	256,400	256,400
11102.41104 State Income Tax	5,295,000	5,400,900	475,300	-	105,900	105,900
11102.41105 State Local Use Tax	1,178,200	1,178,200	(14,700)	-	-	-
11102.41106 State Auto Rental Tax	69,200	70,600	12,800	11,600	13,000	1,400
11102.41107 State Replacement Tax	583,300	583,300	(358,800)	-	-	-
11102.41108 Utility Tax	2,191,700	2,111,700	(178,900)	-	(80,000)	(80,000)
11102.41109 Cable Tv Franchise Tax	745,000	745,000	(11,400)	-	-	-
11102.41110 Telephone Franchise Tax	495,100	459,700	(51,700)	8,300	(27,100)	(35,400)
11102.41111 Hotel/Motel Franchise Tax	264,000	269,300	96,400	82,600	87,900	5,300
11102.41112 Real Estate Transfer Tax	2,469,700	2,519,100	615,500	-	49,400	49,400
11102.41113 Food & Beverage Tax	902,400	920,400	71,600	-	18,000	18,000
11102.41114 Packaged Liquor Tax	372,900	380,400	17,300	-	7,500	7,500
11102.41118 Cannabis Use Tax	110,000	110,000	(57,700)	-	-	-
11102.42401 Payment In Lieu	750,000	875,000	(193,600)	(73,900)	51,100	125,000
11104.41115 Fire Insurance Tax	2,000	2,000	(1,500)	-	-	-
General Taxes & Payment in Lieu	**38,390,100**	**38,569,200**	**2,560,000**	**28,600**	**207,700**	**179,100**
11103.41203 Permits - Overweight Truck	25,000	25,000	3,300	-	-	-
11104.41202 Permits - Fire	22,000	25,000	8,000	(8,000)	(5,000)	3,000
11105.41201 Permits - Building	1,400,000	1,575,000	(277,300)	-	175,000	175,000
11105.41210 Permits - Other	2,000	2,000	2,000	-	-	-
11106.41204 Permits - Tree	50,000	50,000	(27,300)	5,000	5,000	-
Permits	**1,499,000**	**1,677,000**	**(291,300)**	**(3,000)**	**175,000**	**178,000**
11102.41301 License - Dog	10,200	10,400	1,900	(2,800)	(2,600)	200
11102.41302 License - General Contractors	35,000	35,000	(1,700)	-	-	-
11102.41303 License - Landscape	40,000	40,000	(700)	-	-	-
11102.41304 License - Liquor	115,000	115,000	(4,400)	-	-	-
11102.41305 License - Massage Establishm	700	700	(200)	-	-	-
11102.41306 License - Restaurant	10,300	10,300	(2,300)	-	-	-
11102.41307 License - Scavengers	4,000	4,000	-	-	-	-
11102.41308 License - Special Events			(1,000)	-	-	-
11102.41310 License - Tobacco	9,000	9,000	500	-	-	-
11102.41313 License - Assist Living Fac	200	200	(100)	-	-	-
11102.41314 License - Other	28,000	28,000	(7,200)	-	-	-
11102.41350 Registration - Business	30,000	30,000	7,100	-	-	-
11102.41351 Registration - Chicken Keeping			(600)	-	-	-
11102.41352 Registration - Lobbyist	100	100	100	-	-	-
11105.41353 Registration - Rental	17,000	17,000	-	-	-	-
License & Registration	**299,400**	**299,600**	**(8,700)**	**(2,800)**	**(2,600)**	**200**
11101.41401 Fines - City Manager's Office			1,500	-	-	-
11102.41402 Fines - Finance			(6,300)	-	-	-
11103.41403 Fines - Police	229,000	229,000	55,800	(16,000)	(16,000)	-
11103.41410 Fines - Collections	6,500	6,500	3,000	3,200	3,200	-
11105.41405 Fines - Community Developme	30,000	35,000	90,400	(5,000)	-	5,000
11106.41406 Fines - Public Works	27,000	5,000	16,900	22,000	-	(22,000)
Fines & Forfeitures	**292,500**	**275,500**	**161,200**	**4,200**	**(12,800)**	**(17,000)**
11101.41501 City Sponsored Events	60,000	60,000	(14,400)	-	-	-
11101.41502 Senior Center Activities	165,000	230,000	(23,500)	(27,100)	37,900	65,000

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
11102.41503 Vital Statistics Fees	73,900	73,900	(4,200)	(6,600)	(6,600)	-
11102.41504 Admin Hearing Fees	2,500	2,500	1,600	-	-	-
11102.41506 Yard Waste Stickers			1,000	-	-	-
11102.41517 Services - Other	365,000	365,000	2,300	-	-	-
11103.41509 False Alarms	82,200	82,200	12,500	3,200	3,200	-
11103.41510 Police Department Services	1,103,600	1,143,200	403,700	-	39,600	39,600
11104.41508 Alarm System Annual Charge	15,000	15,000	(300)	-	-	-
11104.41509 False Alarms	3,000	5,000	(800)	(2,000)	-	2,000
11104.41511 Fire Department Services	706,100	721,000	3,700	-	14,900	14,900
11104.41512 Ambulance Services	1,493,800	1,493,800	179,700	-	-	-
11104.41518 Assisted Living Impact Fee			(15,000)	-	-	-
11105.41513 Planning Fees	25,000	25,000	8,600	(6,000)	(6,000)	-
11106.41514 Public Works Services	15,000	15,000	6,700	-	-	-
11106.41521 Parking Revenue - Meter	22,000	22,400	8,700	9,400	9,800	400
11106.41522 Parking Revenue - Port Clinton	151,000	154,000	65,200	64,200	67,200	3,000
11106.41523 Parking Revenue - Commuter	53,800	54,900	(11,900)	(8,900)	(7,800)	1,100
11106.41524 Parking Revenue - Empl Permit	127,500	130,100	(28,700)	(64,600)	(62,000)	2,600
11106.41525 Parking Revenue - Overnight	7,500	7,700	(1,300)	1,300	1,500	200
11106.41526 Parking Revenue - Daily	126,000	128,500	52,200	76,700	79,200	2,500
11106.41527 Fees - Other	10,000	10,000	(3,200)	-	-	-
Charges for Service	**4,607,900**	**4,739,200**	**642,800**	**39,600**	**170,900**	**131,300**
11102.41601 Damages to City Property			(1,500)	-	-	-
11102.41603 Workers Compensation	121,800	135,000	(15,400)	(23,200)	(10,000)	13,200
11102.41607 Grants - Federal	1,388,200	512,300	469,500	-	(875,900)	(875,900)
11102.41608 Grants - State		14,000	(108,400)	(14,000)	-	14,000
11102.41613 Reimbursement - Insurance			(2,500)	-	-	-
11102.41614 Reimbursement - Jury Duty			(200)	-	-	-
11102.41616 Reimbursement - Other	140,000	155,000	26,200	(20,000)	(5,000)	15,000
11103.41608 Grants - State	11,500	11,500	2,300	-	-	-
11103.41616 Reimbursement - Other	44,500	65,300	6,400	2,900	23,700	20,800
11104.41607 Grants - Federal			(247,400)	-	-	-
11104.41610 Reimbursement - Fire	4,400	4,400	(5,500)	-	-	-
11105.41616 Reimbursement - Other			(12,500)	-	-	-
11106.41607 Grants - Federal		2,175,000	-	-	2,175,000	2,175,000
11106.41608 Grants - State			(22,400)	-	-	-
11106.41616 Reimbursement - Other	682,400	350,000	677,400	-	(332,400)	(332,400)
11106.41618 Reimbursement - Tree Escrow	100	100	100	-	-	-
Reimbursements & Grants	**2,392,900**	**3,422,700**	**766,200**	**(54,300)**	**975,500**	**1,029,800**
11102.42101 Rental Income	105,000	105,000	55,100	-	-	-
11102.42102 Wireless Leases	57,000	57,000	34,500	-	-	-
11102.42103 Right Of Way Leases	2,000	2,000	(1,000)	(900)	(900)	-
11102.42202 Interest - Sweep Account	3,019,000	2,717,100	200,800	-	(301,900)	(301,900)
11102.42203 Interest - Illinois Funds	180,700	162,600	(190,300)	-	(18,100)	(18,100)
11102.42211 Interest - Lease			(83,700)	-	-	-
11103.42230 Lease Proceeds			(159,900)	-	-	-
11102.42301 Sale of Assets	325,000	325,000	(2,125,400)	-	-	-
11102.42501 Contributions & Donations	420,100		(651,800)	-	(420,100)	(420,100)
Investment & Other Income	**4,108,800**	**3,368,700**	**(2,921,800)**	**(900)**	**(741,000)**	**(740,100)**
11102.42604 Transfer From Enhanced 911	829,000	829,000	154,000	-	-	-
11102.42611 Transfer From Water Fund	1,584,800	1,750,000	44,200	-	165,200	165,200
Transfers	**2,413,800**	**2,579,000**	**198,200**	**-**	**165,200**	**165,200**
TOTAL GENERAL FUND	**54,004,400**	**54,930,900**	**1,106,600**	**11,400**	**937,900**	**926,500**

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
12106.41101 Property Taxes	2,942,800	3,700,900	(2,700)	-	758,100	758,100
12106.41160 Taxes - Other	258,200	296,900	(27,900)	-	38,700	38,700
12106.41205 Permits - Street	25,000	25,000	3,200	-	-	-
12106.41402 Fines - Finance	200	200	-	-	-	-
12106.41515 Private Street Snow Plowing	11,800	22,000	(8,800)	-	10,200	10,200
12106.41517 Services - Other	94,000	94,000	2,300	-	-	-
12106.41601 Damages to City Property	2,000	2,000	2,000	(1,500)	(1,500)	-
12106.41602 Transit Revenue	1,603,800	1,762,700	418,300	-	158,900	158,900
12106.41608 Grants - State	100	100	100	-	-	-
12106.41612 Reimbursement - Government	40,800	40,800	1,500	-	-	-
12106.41616 Reimbursement - Other	40,000	40,000	8,000	-	-	-
12106.42202 Interest - Sweep Account	106,700	96,000	4,800	-	(10,700)	(10,700)
12106.42601 Transfer from General Fund	202,000		121,800	-	(202,000)	(202,000)
Total Multimodal Transportation Fund	**5,327,400**	**6,080,600**	**522,500**	**(1,500)**	**751,700**	**753,200**
12206.41117 Motor Fuel Tax	1,331,800	1,331,800	29,400	-	-	-
12206.42203 Interest - Illinois Funds	120,400	108,400	(21,200)	-	(12,000)	(12,000)
Total Motor Fuel Tax Fund	**1,452,200**	**1,440,200**	**8,100**	**-**	**(12,000)**	**(12,000)**
12402.42202 Interest - Sweep Account	2,900	2,600	2,900	2,800	2,500	(300)
12403.41608 Grants - State	788,100	667,300	-	142,900	22,100	(120,800)
12403.42210 Interest - Other	800	700	(300)	(200)	(300)	(100)
Total E911 Fund	**791,800**	**670,600**	**2,600**	**145,500**	**24,300**	**(121,200)**
12802.41101 Property Taxes	6,931,400	6,979,300	647,900	-	47,900	47,900
Total Public Safety Pension Levy	**6,931,400**	**6,979,300**	**647,900**	**-**	**47,900**	**47,900**
12901.41516 Organizational Sustainability	260,000	260,000	(4,400)	-	-	-
12901.42202 Interest - Sweep Account	1,500	1,400	(18,300)	-	(100)	(100)
Total Sustainability Fund	**261,500**	**261,400**	**(22,700)**	**-**	**(100)**	**(100)**
13102.41101 Property Taxes	2,210,300	3,157,800	317,300	-	947,500	947,500
13102.41616 Reimbursement - Other	66,400	496,600	(1,000)	-	430,200	430,200
13102.42202 Interest - Sweep Account	78,700	70,800	8,000	-	(7,900)	(7,900)
13102.42609 Transfer From Capital Projects	103,100	68,800	103,100	-	(34,300)	(34,300)
Total Debt Service Fund	**2,458,500**	**3,794,000**	**427,400**	**-**	**1,335,500**	**1,335,500**
14102.42203 Interest - Illinois Funds	467,100	420,400	225,600	-	(46,700)	(46,700)
14106.41102 Home Rule Sales Tax			(2,733,900)	-	-	-
14106.41612 Reimbursement - Government	148,800	219,000	(133,300)	-	70,200	70,200
14106.41616 Reimbursement - Other	100	100	100	-	-	-
14106.42202 Interest - Sweep Account	10,000	9,000	(9,300)	(14,300)	(15,300)	(1,000)
14106.42220 Bond Proceeds	10,106,100	4,000,000	10,106,100	-	(6,106,100)	(6,106,100)
14106.42601 Transfer From General Fund	9,950,700	2,518,500	9,755,200	-	(7,432,200)	(7,432,200)
14106.42603 Transfer From Motor Fuel Tax	1,750,000	1,850,000	548,800	-	100,000	100,000
14106.42606 Transfer From Sustainability			(139,000)	-	-	-
14106.42615 Transfer From Briergate TIF	254,000		75,400	-	(254,000)	(254,000)
Total Capital Project Fund	**22,686,800**	**9,017,000**	**17,695,700**	**(14,300)**	**(13,684,100)**	**(13,669,800)**
14306.41101 Property Taxes	818,200	834,600	227,300	155,700	172,100	16,400
14302.42202 Interest - Sweep Account			(57,000)			
14306.42202 Interest - Sweep Account	83,000	74,700	83,000	35,900	27,600	(8,300)
Total TIF - Ravinia Fund	**901,200**	**909,300**	**253,300**	**191,600**	**199,700**	**8,100**

CITY OF HIGHLAND PARK
REVENUE DETAIL

Description	2024 Estimate	2025 Budget	'24E vs.		'25B vs.	
			'23A	'24B	'24B	'24E
14401.41101 Property Taxes	1,056,000	1,090,000	274,900	-	34,000	34,000
14402.42202 Interest - Sweep Account	63,500	57,200	(6,900)	-	(6,300)	(6,300)
Total TIF - Briergate Fund	**1,119,500**	**1,147,200**	**268,000**	**-**	**27,700**	**27,700**
21206.41206 Permits - Water Tap	108,000	108,000	(27,800)	-	-	-
21206.41406 Fines - Public Works	11,500	11,500	(2,300)	-	-	-
21206.41517 Services - Other	55,000	55,000	400	-	-	-
21206.41530 Water Sales	13,250,100	13,713,800	626,000	-	463,700	463,700
21206.41601 Damages to City Property	2,000	1,000	20,300	1,000	-	(1,000)
21206.41608 Grants - State	693,600	1,051,400	307,400	-	357,800	357,800
21206.41616 Reimbursement - Other	13,600	7,600	(395,400)	-	(6,000)	(6,000)
21202.42203 Interest - Illinois Funds	216,100	194,500	114,200	-	(21,600)	(21,600)
21206.42202 Interest - Sweep Account	186,000	167,400	(19,700)	-	(18,600)	(18,600)
21206.42220 Bond Proceeds		5,000,000	-	-	5,000,000	5,000,000
21206.42601 Transfer From General Fund			(244,900)	-	-	-
21206.42615 Transfer from Briergate TIF	255,000		(100,200)	-	(255,000)	(255,000)
Total Water Fund	**14,790,900**	**20,310,200**	**278,000**	**1,000**	**5,520,300**	**5,519,300**
21406.41207 Permits - Sanitary Sewer	15,000	15,000	(800)	-	-	-
21406.41208 Permits - Storm Sewer	15,000	15,000	(1,200)	(5,000)	(5,000)	-
21406.41517 Services - Other	66,000	66,000	1,000	-	-	-
21406.41540 Sanitary Sewer Charges	2,389,500	2,473,100	16,300	-	83,600	83,600
21406.41541 Storm Sewer Charges	2,417,000	2,501,600	86,300	-	84,600	84,600
21406.41608 Grants - State	1,418,000	520,000	1,066,500	-	(898,000)	(898,000)
21406.41612 Reimbursement - Government	4,000	4,000	300	-	-	-
21406.41616 Reimbursement - Other	3,000	3,000	(6,000)	-	-	-
21406.42202 Interest - Sweep Account	100,100	90,100	1,800	-	(10,000)	(10,000)
21406.42203 Interest - Illinois Funds	48,800	43,900	(53,500)	-	(4,900)	(4,900)
21406.42220 Bond Proceeds		1,500,000	-	-	1,500,000	1,500,000
21406.42601 Transfer from General Fund	300,000		78,600	-	(300,000)	(300,000)
21406.42606 Transfer From Sustainability			(870,000)	-	-	-
21406.42615 Transfer from Briergate TIF	659,000		(23,900)	-	(659,000)	(659,000)
Total Sewer Fund	**7,435,400**	**7,231,700**	**295,400**	**(5,000)**	**(208,700)**	**(203,700)**
22102.41609 Reimbursement - Employee	395,900	400,800	42,700	-	4,900	4,900
22102.41615 Reimbursement - Medical Clair	550,500	583,500	140,700	(3,000)	30,000	33,000
22102.41616 Reimbursement - Other	20,000	20,000	(800)	-	-	-
22102.41619 Retiree/COBRA Medical Premiu	598,200	634,400	5,500	-	36,200	36,200
22102.42202 Interest - Sweep Account	101,300	91,200	12,500	-	(10,100)	(10,100)
22102.42601 Transfer From General Fund	5,223,000	5,362,100	18,100	-	139,100	139,100
Total Insurance Fund	**6,888,900**	**7,092,100**	**218,800**	**(3,000)**	**200,200**	**203,200**
22202.41605 IT Charges	1,540,000	1,540,000	-	-	-	-
22206.41604 Equipment Charges	3,030,600	3,047,900	114,500	-	17,300	17,300
22206.41616 Reimbursement - Other	30,300	32,100	(3,200)	-	1,800	1,800
22202.42101 Rental Income	600	600	600	-	-	-
22202.42203 Interest - Illinois Funds	44,000	39,600	13,200	-	(4,400)	(4,400)
22206.42202 Interest - Sweep Account	198,000	178,200	7,500	-	(19,800)	(19,800)
22206.42301 Sale of Assets	4,000	15,000	(41,900)	-	11,000	11,000
22203.42606 Transfer From Sustainability	45,000	10,000	25,000	-	(35,000)	(35,000)
22206.42606 Transfer From Sustainability	10,000	20,000	10,000	-	10,000	10,000
Total Equipment Maintenance & Replacer	**4,902,500**	**4,883,400**	**125,800**	**-**	**(19,100)**	**(19,100)**
32105.41116 Demolition Tax	100,000	100,000	(10,000)	(20,000)	(20,000)	-
32105.42401 Payment In Lieu	222,500		(37,100)	-	(222,500)	(222,500)
32105.41209 Permits - Demolition	12,000	12,000	(800)	(3,000)	(3,000)	-

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
32102.42203 Interest - Illinois Funds	700	600	-	-	(100)	(100)
32105.42202 Interest - Sweep Account	100,900	90,800	12,600	19,800	9,700	(10,100)
32105.42501 Contributions & Donations			(150,000)	-	-	-
Total Housing Trust Fund	**436,100**	**203,400**	**(185,200)**	**(3,200)**	**(235,900)**	**(232,700)**

Grand Total	**130,388,500**	**124,951,300**	**21,642,200**	**322,600**	**(5,114,600)**	**(5,437,200)**

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
111 General Fund						
1110100 City Council						
1110100.51020 Part Time Labor	69,200	70,500	(1,900)	-	1,300	1,300
1110100.52010 FICA	4,300	4,400	400	-	100	100
1110100.52020 Medicare	1,000	1,000	100	-	-	-
1110100.52030 IMRF	700	800	100	-	100	100
1110100.52060 Insurance - Health/Dental	82,000	70,900	(3,200)	-	(11,100)	(11,100)
1110100.62010 Professional Development	3,900	4,000	300	-	100	100
1110100.62020 Membership Dues & Licenses	8,700	14,300	700	-	5,600	5,600
1110100.62030 Postage	200	300	-	-	100	100
1110100.62050 Photo & Printing	600	600	(300)	-	-	-
1110100.62060 Receptions & Ceremonials	3,800	1,300	3,600	-	(2,500)	(2,500)
1110100.62100 Activities Programming Costs	306,300	306,600	1,200	-	300	300
1110100.65010 Supplies - Books & Periodicals	200	200	(200)	-	-	-
1110100.65020 Supplies - Office	800	800	100	-	-	-
1110100.65130 Business Expenses	7,500	7,500	2,100	-	-	-
Total City Council	**489,300**	**483,000**	**3,200**	**-**	**(6,300)**	**(6,300)**
1110101 CMO Administration						
1110101.51010 Full Time Labor	651,600	679,500	43,100	-	27,900	27,900
1110101.51040 Car Allowance	6,000	6,000	-	-	-	-
1110101.52010 FICA	30,700	31,900	2,500	-	1,200	1,200
1110101.52020 Medicare	9,400	9,900	600	-	500	500
1110101.52030 IMRF	17,900	22,300	4,700	-	4,400	4,400
1110101.52060 Insurance - Health/Dental	82,000	83,000	(1,100)	-	1,000	1,000
1110101.52090 Insurance - Life			(500)	-	-	-
1110101.61090 Professional Services - Other	77,500	79,100	14,600	-	1,600	1,600
1110101.62010 Professional Development	12,500	12,700	8,100	-	200	200
1110101.62020 Membership Dues & Licenses	23,900	24,000	5,600	-	100	100
1110101.62030 Postage	100	100	100	-	-	-
1110101.62060 Receptions & Ceremonials	400	400	-	-	-	-
1110101.62100 Activities Programming Costs	14,000	11,600	11,100	-	(2,400)	(2,400)
1110101.63050 Utilities - Mobile Phones	1,600	1,600	(800)	-	-	-
1110101.64605 IT Charges	95,400	127,000	300	-	31,600	31,600
1110101.65010 Supplies - Books & Periodicals	100	100	-	-	-	-
1110101.65020 Supplies - Office	1,200	1,200	600	-	-	-
1110101.65120 Supplies - Department	1,500	1,500	(400)	-	-	-
1110101.65130 Business Expenses	36,200	36,200	2,600	-	-	-
Total CMO Administration	**1,061,900**	**1,128,000**	**91,100**	**-**	**66,100**	**66,100**
1110102 Human Resources						
1110102.51010 Full Time Labor	309,800	341,400	41,100	-	31,600	31,600
1110102.51030 Over Time Labor			-	-	-	-
1110102.52010 FICA	19,200	21,200	2,900	-	2,000	2,000
1110102.52020 Medicare	4,500	5,000	700	-	500	500
1110102.52030 IMRF	8,500	11,200	2,700	-	2,700	2,700
1110102.52060 Insurance - Health/Dental	82,000	62,300	19,700	-	(19,700)	(19,700)
1110102.52090 Insurance - Life			(300)	-	-	-
1110102.61060 Professional Services - Med	15,000	17,600	(3,600)	-	2,600	2,600
1110102.61090 Professional Services - Other	30,900	31,700	29,800	-	800	800
1110102.62010 Professional Development	4,700	5,000	(2,000)	-	300	300
1110102.62020 Membership Dues & Licenses	2,900	2,500	300	-	(400)	(400)
1110102.62030 Postage	300	300	100	-	-	-
1110102.62050 Photo & Printing	1,300	1,000	(3,900)	-	(300)	(300)
1110102.62080 Travel Allowance	4,500	4,500	2,800	-	-	-
1110102.62110 Employee Appreciation	29,000	32,000	11,100	-	3,000	3,000
1110102.62120 Education & Training	72,800	79,900	6,500	-	7,100	7,100
1110102.62130 Recruitment Costs	12,900	16,600	(8,200)	-	3,700	3,700
1110102.63050 Utilities - Mobile Phones	1,100	1,100	400	-	-	-
1110102.64605 IT Charges	22,000	36,300	(6,500)	-	14,300	14,300

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110102.65010 Supplies - Books & Periodicals	1,000	500	1,000	-	(500)	(500)
1110102.65020 Supplies - Office	1,300	1,500	100	-	200	200
1110102.65120 Supplies - Department	1,500	100	1,400	-	(1,400)	(1,400)
1110102.65130 Business Expenses	200	200	200	-	-	-
1110102.66040 Furnishings & Small Equipment	300	300	-	-	-	-
1110102.66060 Computer Software & Hardware	56,600	60,000	6,700	-	3,400	3,400
Total Human Resources	**682,000**	**731,800**	**102,600**	**-**	**49,800**	**49,800**
1110103 Communications						
1110103.51010 Full Time Labor	248,700	262,400	92,100	-	13,700	13,700
1110103.51020 Part Time Labor			(21,600)	-	-	-
1110103.51030 Over Time Labor			(100)	-	-	-
1110103.52010 FICA	15,400	16,300	4,700	-	900	900
1110103.52020 Medicare	3,600	3,800	1,100	-	200	200
1110103.52030 IMRF	6,800	8,600	3,000	-	1,800	1,800
1110103.52060 Insurance - Health/Dental	51,300	62,300	20,200	-	11,000	11,000
1110103.52090 Insurance - Life			(200)	-	-	-
1110103.61090 Professional Services - Other	48,500	97,500	29,600	-	49,000	49,000
1110103.62010 Professional Development	300	300	300	-	-	-
1110103.62020 Membership Dues & Licenses	800	1,100	800	-	300	300
1110103.62030 Postage	16,000	16,000	900	-	-	-
1110103.62050 Photo & Printing	38,500	38,500	4,000	-	-	-
1110103.62100 Activities Programming Costs	101,200	102,800	18,100	-	1,600	1,600
1110103.62160 Maintenance of Equipment	12,000	15,000	(69,100)	-	3,000	3,000
1110103.63050 Utilities - Mobile Phones	1,200	1,200	-	-	-	-
1110103.64605 IT Charges	7,300	18,100	(30,700)	-	10,800	10,800
1110103.65020 Supplies - Office	400	400	300	-	-	-
1110103.65120 Supplies - Department	200	200	200	-	-	-
1110103.66060 Computer Software & Hardware	18,300	18,500	17,900	-	200	200
1110103.71060 IT Software & Equipment		63,000	-	-	63,000	63,000
Total Communications	**570,500**	**725,700**	**71,300**	**-**	**155,200**	**155,200**
1110104 Senior						
1110104.51010 Full Time Labor	284,500	344,400	39,800	-	59,900	59,900
1110104.51020 Part Time Labor	97,900	88,000	36,700	-	(9,900)	(9,900)
1110104.52010 FICA	23,700	26,800	5,000	-	3,100	3,100
1110104.52020 Medicare	5,500	6,300	1,100	-	800	800
1110104.52030 IMRF	9,600	13,600	4,400	-	4,000	4,000
1110104.52060 Insurance - Health/Dental	69,200	83,000	6,700	-	13,800	13,800
1110104.52090 Insurance - Life			(300)	-	-	-
1110104.61090 Professional Services - Other	300	900	300	-	600	600
1110104.62010 Professional Development	1,500	2,500	1,500	-	1,000	1,000
1110104.62020 Membership Dues & Licenses	1,100	1,400	800	-	300	300
1110104.62030 Postage	1,800	2,300	(500)	-	500	500
1110104.62050 Photo & Printing	8,500	14,600	2,600	-	6,100	6,100
1110104.62090 Laundry & Uniforms	1,700	3,200	300	-	1,500	1,500
1110104.62100 Activities Programming Costs	155,000	175,000	23,500	-	20,000	20,000
1110104.62160 Maintenance of Equipment	8,200	9,600	2,100	-	1,400	1,400
1110104.63040 Utilities - Telephone	1,500	1,500	700	-	-	-
1110104.64604 Equipment Charges	14,500	18,300	2,500	-	3,800	3,800
1110104.64605 IT Charges	20,500	16,400	300	-	(4,100)	(4,100)
1110104.65020 Supplies - Office	500	500	-	-	-	-
1110104.65120 Supplies - Department	300	300	(200)	-	-	-
1110104.65130 Business Expenses	500	500	400	-	-	-
1110104.66040 Furnishings & Small Equipment	5,000	5,000	3,200	-	-	-
1110104.66060 Computer Software & Hardware	400	1,200	400	-	800	800
Total Senior	**711,800**	**815,300**	**131,600**	**-**	**103,500**	**103,500**
1110105 City Clerk						
1110105.51010 Full Time Labor	174,200	185,500	18,000	-	11,300	11,300
1110105.51030 Over Time Labor	1,300	1,300	600	-	-	-

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110105.52010 FICA	10,900	11,600	1,300	-	700	700
1110105.52020 Medicare	2,500	2,700	300	-	200	200
1110105.52030 IMRF	4,800	6,100	1,400	-	1,300	1,300
1110105.52060 Insurance - Health/Dental	41,000	41,500	(200)	-	500	500
1110105.52090 Insurance - Life			(200)	-	-	-
1110105.61090 Professional Services - Other	21,800	39,900	2,500	-	18,100	18,100
1110105.62010 Professional Development	4,600	5,600	1,600	-	1,000	1,000
1110105.62020 Membership Dues & Licenses	500	500	100	-	-	-
1110105.62030 Postage	600	600	200	-	-	-
1110105.62040 Advertising	100	100	100	-	-	-
1110105.63050 Utilities - Mobile Phones	500	1,000	200	-	500	500
1110105.64605 IT Charges	7,300	36,300	(11,700)	-	29,000	29,000
1110105.65020 Supplies - Office	600	600	400	-	-	-
Total City Clerk	**270,600**	**333,200**	**14,500**	**-**	**62,600**	**62,600**

1110106 Legal

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110106.61010 Professional Services - Legal	915,200	876,000	(51,100)	-	(39,200)	(39,200)
Total Legal	**915,200**	**876,000**	**(51,100)**	**-**	**(39,200)**	**(39,200)**

1110107 Business Development

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110107.51010 Full Time Labor	151,400	176,400	39,600	-	25,000	25,000
1110107.51020 Part Time Labor	43,000	45,300	4,500	-	2,300	2,300
1110107.51030 Over Time Labor	1,300	1,300	1,300	-	-	-
1110107.52010 FICA	12,100	13,800	2,800	-	1,700	1,700
1110107.52020 Medicare	2,800	3,200	600	-	400	400
1110107.52030 IMRF	5,400	7,300	2,200	-	1,900	1,900
1110107.52060 Insurance - Health/Dental	51,300	41,500	20,300	-	(9,800)	(9,800)
1110107.52090 Insurance - Life			(100)	-	-	-
1110107.61090 Professional Services - Other	200	200	200	-	-	-
1110107.62010 Professional Development	400	700	300	-	300	300
1110107.62020 Membership Dues & Licenses	15,100	15,100	1,400	-	-	-
1110107.62030 Postage	2,200	2,200	500	-	-	-
1110107.62040 Advertising	63,700	78,700	56,900	-	15,000	15,000
1110107.62050 Photo & Printing	200	200	200	-	-	-
1110107.62100 Activities Programming Costs	3,838,300	980,500	3,289,900	-	(2,857,800)	(2,857,800)
1110107.62220 Revenue Sharing	490,000	490,000	(70,900)	-	-	-
1110107.63050 Utilities - Mobile Phones	500	500	100	-	-	-
1110107.64605 IT Charges	22,000	27,200	3,000	-	5,200	5,200
1110107.65010 Supplies - Books & Periodicals	500	500	300	-	-	-
1110107.65020 Supplies - Office	200	200	(200)	-	-	-
1110107.65130 Business Expenses	500	2,500	400	-	2,000	2,000
1110107.66060 Computer Software & Hardware	48,400	48,400	48,400	-	-	-
Total Business Development	**4,749,400**	**1,935,700**	**3,401,600**	**-**	**(2,813,700)**	**(2,813,700)**

1110108 Special Service Area - SSA

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110108.62100 Activities Programming Costs	200,000	200,000	(5,800)	-	-	-
Total Special Service Area - SSA	**200,000**	**200,000**	**(5,800)**	**-**	**-**	**-**

1110199 Resiliency

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110199.51010 Full Time Labor	105,800	154,400	(40,900)	-	48,600	48,600
1110199.52010 FICA	6,600	9,600	(2,400)	-	3,000	3,000
1110199.52020 Medicare	1,500	2,200	(600)	-	700	700
1110199.52030 IMRF	2,900	5,100	(200)	-	2,200	2,200
1110199.52060 Insurance - Health/Dental	41,000	41,500	(600)	-	500	500
1110199.52090 Insurance - Life			(200)	-	-	-
1110199.61010 Professional Services - Legal			(31,100)	-	-	-
1110199.61060 Professional Services - Med	2,500	2,500	2,500	-	-	-
1110199.61090 Professional Services - Other	25,000	25,000	(18,000)	-	-	-
1110199.62010 Professional Development	1,500	1,100	1,100	-	(400)	(400)
1110199.62020 Membership Dues & Licenses	1,300	300	1,200	-	(1,000)	(1,000)

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110199.62030 Postage	5,000	5,000	5,000	-	-	-
1110199.62050 Photo & Printing	5,000	5,000	5,000	-	-	-
1110199.62060 Receptions & Ceremonials			(3,600)	-	-	-
1110199.62080 Travel Allowance	2,000	2,000	1,000	-	-	-
1110199.62100 Activities Programming Costs	204,500	282,500	39,800	-	78,000	78,000
1110199.62110 Employee Appreciation		500	(100)	-	500	500
1110199.62120 Education & Training	1,000	1,000	1,000	-	-	-
1110199.63050 Utilities - Mobile Phones	2,000	1,500	100	-	(500)	(500)
1110199.64605 IT Charges	22,000		22,000	-	(22,000)	(22,000)
1110199.65010 Supplies - Books & Periodicals	800	1,000	800	-	200	200
1110199.65020 Supplies - Office	1,000	1,000	200	-	-	-
1110199.65120 Supplies - Department			(3,600)	-	-	-
1110199.65130 Business Expenses			(1,900)	-	-	-
1110199.66040 Furnishings & Small Equipment	1,000	100	(2,700)	-	(900)	(900)
1110199.66060 Computer Software & Hardware	9,800	10,200	2,500	-	400	400
1110199.71020 Bldg & Bldg Improvements	470,000		383,300	-	(470,000)	(470,000)
1110199.71030 Improvements Other Than Bldg			(7,500)	-	-	-
1110199.71040 Machinery & Equipment	301,000		107,100	-	(301,000)	(301,000)
1110199.71060 IT Software & Equipment	1,332,500		1,332,500	-	(1,332,500)	(1,332,500)
Total Resiliency	**2,545,600**	**551,400**	**1,791,600**	**-**	**(1,994,200)**	**(1,994,200)**
1110200 Insurance Plans						
1110200.61090 Professional Services - Other	2,288,900	2,542,000	676,400	-	253,100	253,100
Total Insurance Plans	**2,288,900**	**2,542,000**	**676,400**	**-**	**253,100**	**253,100**
1110210 Finance Administration						
1110210.51010 Full Time Labor	904,900	958,700	58,800	-	53,800	53,800
1110210.51030 Over Time Labor	15,700	16,500	7,100	-	800	800
1110210.52010 FICA	55,000	57,800	4,800	-	2,800	2,800
1110210.52020 Medicare	13,300	14,100	1,100	-	800	800
1110210.52030 IMRF	22,600	28,200	6,000	-	5,600	5,600
1110210.52060 Insurance - Health/Dental	198,900	201,300	(2,600)	-	2,400	2,400
1110210.52090 Insurance - Life			(900)	-	-	-
1110210.61020 Professional Services - Audit	76,400	80,500	16,700	-	4,100	4,100
1110210.61090 Professional Services - Other	13,800	13,900	1,400	-	100	100
1110210.62010 Professional Development	7,400	11,400	5,300	-	4,000	4,000
1110210.62020 Membership Dues & Licenses	4,100	4,200	1,300	-	100	100
1110210.62030 Postage	36,500	38,200	3,900	-	1,700	1,700
1110210.62050 Photo & Printing	100	100	100	-	-	-
1110210.62120 Education & Training	6,000	6,000	3,000	-	-	-
1110210.63050 Utilities - Mobile Phones	2,100	2,100	(2,900)	-	-	-
1110210.64605 IT Charges	78,600	82,600	(1,700)	-	4,000	4,000
1110210.65010 Supplies - Books & Periodicals	500	500	500	-	-	-
1110210.65020 Supplies - Office	13,000	13,300	900	-	300	300
1110210.65120 Supplies - Department	13,100	13,100	5,100	-	-	-
1110210.65130 Business Expenses	289,000	290,200	87,900	-	1,200	1,200
Total Finance Administration	**1,751,000**	**1,832,800**	**195,900**	**-**	**81,800**	**81,800**
1110210.82010 Real Estate Taxes	12,600	12,600	5,500	-	-	-
1110210.91010 Reserve & Contingencies	607,600	554,700	607,600	-	(52,900)	(52,900)
1110210.92602 Transfer To Multimodal	202,000		121,800	-	(202,000)	(202,000)
1110210.92609 Transfer To Capital Projects	9,950,700	2,518,500	9,755,200	-	(7,432,200)	(7,432,200)
1110210.92611 Transfer To Water Fund			(244,900)	-	-	-
1110210.92612 Transfer To Sewer Fund	300,000		78,600	-	(300,000)	(300,000)
1110210.92618 Transfer To PD Pen Fund	1,298,100	1,256,600	(506,100)	-	(41,500)	(41,500)
1110210.92619 Transfer To FD Pen Fund	1,270,500	1,264,100	(92,900)	-	(6,400)	(6,400)
Total Non-Departmental	**13,641,500**	**5,606,400**	**9,724,800**	**-**	**(8,035,100)**	**(8,035,100)**
1110300 Police Administration & Training						
1110300.51010 Full Time Labor	619,900	654,400	23,000	-	34,500	34,500

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110300.51020 Part Time Labor		74,300	-	-	74,300	74,300
1110300.51030 Over Time Labor	4,400	4,600	(1,300)	-	200	200
1110300.52010 FICA	6,000	10,800	(900)	-	4,800	4,800
1110300.52020 Medicare	9,100	27,300	300	-	18,200	18,200
1110300.52030 IMRF	2,700	3,300	300	-	600	600
1110300.52060 Insurance - Health/Dental	82,000	83,000	(1,700)	-	1,000	1,000
1110300.52090 Insurance - Life			(500)	-	-	-
1110300.61060 Professional Services - Med	16,600	17,000	16,500	-	400	400
1110300.61090 Professional Services - Other	53,800	49,500	9,900	-	(4,300)	(4,300)
1110300.62010 Professional Development	7,400	10,200	4,700	-	2,800	2,800
1110300.62020 Membership Dues & Licenses	11,000	11,500	1,600	-	500	500
1110300.62030 Postage	200	200	100	-	-	-
1110300.62050 Photo & Printing	6,000	6,500	4,800	-	500	500
1110300.62060 Receptions & Ceremonials	3,000	3,000	(22,500)	-	-	-
1110300.62100 Activities Programming Costs	14,500	15,500	8,900	-	1,000	1,000
1110300.62120 Education & Training	28,500	31,900	8,900	-	3,400	3,400
1110300.62150 Repairs	100	100	100	-	-	-
1110300.64605 IT Charges	400,500	263,300	38,900	-	(137,200)	(137,200)
1110300.65020 Supplies - Office	1,000	1,000	-	-	-	-
1110300.65120 Supplies - Department	1,000	1,500	(500)	-	500	500
1110300.65130 Business Expenses	1,000	1,500	800	-	500	500
1110300.71040 Machinery & Equipment		65,000	-	-	65,000	65,000
Total Police Administration & Training	**1,268,400**	**1,335,200**	**91,100**	**-**	**66,800**	**66,800**

1110301 Police Communications & Records

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110301.51010 Full Time Labor	238,800	255,400	18,700	-	16,600	16,600
1110301.51020 Part Time Labor	25,000	26,200	23,600	-	1,200	1,200
1110301.51030 Over Time Labor	6,600	6,900	4,400	-	300	300
1110301.52010 FICA	16,800	17,900	3,200	-	1,100	1,100
1110301.52020 Medicare	3,900	4,200	700	-	300	300
1110301.52030 IMRF	6,700	8,600	2,000	-	1,900	1,900
1110301.52060 Insurance - Health/Dental	82,000	83,000	(300)	-	1,000	1,000
1110301.52090 Insurance - Life			(200)	-	-	-
1110301.61010 Professional Services - Legal	200	100	200	-	(100)	(100)
1110301.61090 Professional Services - Other	1,186,000	1,229,600	30,500	-	43,600	43,600
1110301.62010 Professional Development	2,500	3,000	1,400	-	500	500
1110301.62020 Membership Dues & Licenses		200	-	-	200	200
1110301.62030 Postage	7,400	7,400	1,800	-	-	-
1110301.62100 Activities Programming Costs	500	900	100	-	400	400
1110301.62120 Education & Training	1,500	2,500	1,000	-	1,000	1,000
1110301.62150 Repairs	1,200	1,200	1,200	-	-	-
1110301.62160 Maintenance of Equipment	38,400	42,000	1,100	-	3,600	3,600
1110301.63040 Utilities - Telephone	400	400	(100)	-	-	-
1110301.63050 Utilities - Mobile Phones	27,000	27,000	8,700	-	-	-
1110301.65020 Supplies - Office	6,500	6,500	700	-	-	-
1110301.65130 Business Expenses	1,000	1,000	600	-	-	-
Total Police Communications & Records	**1,652,300**	**1,724,000**	**99,000**	**-**	**71,700**	**71,700**

1110302 Police Patrol

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110302.51010 Full Time Labor	5,257,400	5,814,800	249,900	-	557,400	557,400
1110302.51030 Over Time Labor	277,700	297,200	(87,200)	-	19,500	19,500
1110302.52020 Medicare	80,300	96,300	2,000	-	16,000	16,000
1110302.52060 Insurance - Health/Dental	943,000	975,300	30,200	-	32,300	32,300
1110302.52090 Insurance - Life			(5,400)	-	-	-
1110302.61090 Professional Services - Other	3,000	3,000	(2,000)	-	-	-
1110302.62050 Photo & Printing	2,000	1,500	1,700	-	(500)	(500)
1110302.62090 Laundry & Uniforms	5,000	4,500	1,000	-	(500)	(500)
1110302.62100 Activities Programming Costs	1,800	2,000	1,700	-	200	200
1110302.62120 Education & Training	75,700	74,300	25,600	-	(1,400)	(1,400)
1110302.62160 Maintenance of Equipment	183,400	204,100	104,100	-	20,700	20,700

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110302.64604 Equipment Charges	755,500	394,600	204,800	-	(360,900)	(360,900)
1110302.65020 Supplies - Office	1,200	1,000	1,100	-	(200)	(200)
1110302.65030 Supplies - Clothing	54,000	54,000	(1,800)	-	-	-
1110302.65080 Supplies - Medical & Lab	6,500	11,000	1,100	-	4,500	4,500
1110302.65110 Supplies - Traffic Control	3,000	3,000	3,000	-	-	-
1110302.65120 Supplies - Department	36,200	38,700	7,500	-	2,500	2,500
1110302.71040 Machinery & Equipment	12,000	40,000	(135,900)	-	28,000	28,000
1110302.83001 Lease Principal Expense			(120,400)	-	-	-
1110302.83002 Lease Interest Expense			(31,600)	-	-	-
Total Police Patrol	**7,697,600**	**8,015,300**	**249,300**	**-**	**317,700**	**317,700**

1110303 Police Investigations

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110303.51010 Full Time Labor	1,403,000	1,503,500	82,400	-	100,500	100,500
1110303.51020 Part Time Labor		36,600	-	-	36,600	36,600
1110303.51030 Over Time Labor	95,800	102,500	9,800	-	6,700	6,700
1110303.52010 FICA	10,500	13,600	1,600	-	3,100	3,100
1110303.52020 Medicare	21,700	32,100	4,000	-	10,400	10,400
1110303.52030 IMRF	4,600	6,000	1,400	-	1,400	1,400
1110303.52060 Insurance - Health/Dental	225,500	249,000	(28,300)	-	23,500	23,500
1110303.52090 Insurance - Life			(1,400)	-	-	-
1110303.61090 Professional Services - Other	9,600	10,000	4,700	-	400	400
1110303.62020 Membership Dues & Licenses	51,300	58,800	2,900	-	7,500	7,500
1110303.62050 Photo & Printing	500		500	-	(500)	(500)
1110303.62060 Receptions & Ceremonials	500	500	-	-	-	-
1110303.62100 Activities Programming Costs	15,000	15,000	13,500	-	-	-
1110303.62120 Education & Training	10,600	10,700	2,700	-	100	100
1110303.62150 Repairs	1,000	1,000	300	-	-	-
1110303.62160 Maintenance of Equipment	62,600	102,500	56,000	-	39,900	39,900
1110303.65010 Supplies - Books & Periodicals	3,000	3,000	400	-	-	-
1110303.65030 Supplies - Clothing	7,200	7,200	1,700	-	-	-
1110303.65100 Supplies - Small Tools	500	500	500	-	-	-
1110303.65120 Supplies - Department	3,000	3,400	1,200	-	400	400
1110303.65130 Business Expenses	3,200	3,200	3,200	-	-	-
1110303.71040 Machinery & Equipment		37,000	-	-	37,000	37,000
Total Police Investigations	**1,929,200**	**2,196,200**	**157,200**	**-**	**267,000**	**267,000**

1110304 Police Extra Jobs

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110304.51030 Over Time Labor	456,800	488,700	101,900	-	31,900	31,900
1110304.52010 FICA	14,900	15,700	14,900	-	800	800
1110304.52020 Medicare	6,600	7,100	6,500	-	500	500
1110304.52030 IMRF	6,600	7,000	6,600	-	400	400
1110304.61090 Professional Services - Other	21,000	10,000	(2,400)	-	(11,000)	(11,000)
1110304.65120 Supplies - Department	3,000	3,000	3,000	-	-	-
Total Police Extra Jobs	**508,900**	**531,400**	**130,600**	**-**	**22,500**	**22,500**

1110305 Police Traffic & Community Service

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110305.51010 Full Time Labor	398,200	418,500	14,200	-	20,300	20,300
1110305.51030 Over Time Labor	49,700	52,200	27,600	-	2,500	2,500
1110305.52010 FICA	11,600	12,200	2,800	-	600	600
1110305.52020 Medicare	6,500	6,800	400	-	300	300
1110305.52030 IMRF	5,100	6,500	2,000	-	1,400	1,400
1110305.52060 Insurance - Health/Dental	82,000	83,000	(1,500)	-	1,000	1,000
1110305.52090 Insurance - Life			(400)	-	-	-
1110305.61090 Professional Services - Other	5,000	6,000	3,700	-	1,000	1,000
1110305.62120 Education & Training	3,600	3,600	(1,700)	-	-	-
1110305.62160 Maintenance of Equipment	33,100	26,900	19,100	-	(6,200)	(6,200)
1110305.65010 Supplies - Books & Periodicals	1,500	1,500	1,500	-	-	-
1110305.65020 Supplies - Office	3,100	400	3,100	-	(2,700)	(2,700)
1110305.65030 Supplies - Clothing	3,000	3,000	1,300	-	-	-
1110305.65100 Supplies - Small Tools	300	300	300	-	-	-

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110305.65110 Supplies - Traffic Control	4,200	4,200	4,200	-	-	-
1110305.65120 Supplies - Department	3,500	3,500	2,600	-	-	-
1110305.65130 Business Expenses	25,400	25,300	2,400	-	(100)	(100)
Total Police Traffic & Community Service	**635,800**	**653,800**	**81,600**	**-**	**18,000**	**18,000**

1110306 Parking Enforcement

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110306.51010 Full Time Labor	67,300	71,000	2,400	-	3,700	3,700
1110306.51030 Over Time Labor			(1,100)	-	-	-
1110306.52010 FICA	4,200	4,400	(500)	-	200	200
1110306.52020 Medicare	1,000	1,000	(100)	-	-	-
1110306.52030 IMRF	1,800	2,300	200	-	500	500
1110306.52060 Insurance - Health/Dental	20,500	20,800	(100)	-	300	300
1110306.62050 Photo & Printing	4,000	2,900	2,000	-	(1,100)	(1,100)
1110306.62150 Repairs	400	400	400	-	-	-
1110306.65100 Supplies - Small Tools	500	500	500	-	-	-
Total Parking Enforcement	**99,700**	**103,200**	**3,500**	**-**	**3,500**	**3,500**

1110400 Fire Administration

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110400.51010 Full Time Labor	429,300	531,700	19,900	-	102,400	102,400
1110400.51030 Over Time Labor	500	500	300	-	-	-
1110400.52010 FICA	4,800	9,800	400	-	5,000	5,000
1110400.52020 Medicare	6,200	7,700	400	-	1,500	1,500
1110400.52030 IMRF	2,100	5,200	500	-	3,100	3,100
1110400.52060 Insurance - Health/Dental	61,500	83,000	(1,300)	-	21,500	21,500
1110400.52090 Insurance - Life			(400)	-	-	-
1110400.61090 Professional Services - Other	433,800	450,100	15,700	-	16,300	16,300
1110400.62010 Professional Development	2,500	13,300	500	-	10,800	10,800
1110400.62020 Membership Dues & Licenses	8,200	8,700	1,400	-	500	500
1110400.62030 Postage	100	100	-	-	-	-
1110400.62050 Photo & Printing	500	500	(100)	-	-	-
1110400.62060 Receptions & Ceremonials	1,500	1,500	100	-	-	-
1110400.62110 Employee Appreciation	700	700	400	-	-	-
1110400.62120 Education & Training	1,300	1,300	-	-	-	-
1110400.62150 Repairs	100	100	(100)	-	-	-
1110400.62160 Maintenance of Equipment	25,500	45,000	4,400	-	19,500	19,500
1110400.63050 Utilities - Mobile Phones	4,000	4,000	(100)	-	-	-
1110400.64604 Equipment Charges	6,300	6,300	(21,300)	-	-	-
1110400.64605 IT Charges	138,100	143,600	(16,900)	-	5,500	5,500
1110400.65010 Supplies - Books & Periodicals	200	200	100	-	-	-
1110400.65020 Supplies - Office	2,500	2,500	-	-	-	-
1110400.65120 Supplies - Department	300	300	-	-	-	-
1110400.65130 Business Expenses	500	500	(1,000)	-	-	-
1110400.66040 Furnishings & Small Equipment	400	400	-	-	-	-
Total Fire Administration	**1,130,900**	**1,317,100**	**3,100**	**-**	**186,200**	**186,200**

1110401 Fire Emergency Medical

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110401.61060 Professional Services - Med	19,800	19,800	1,300	-	-	-
1110401.61090 Professional Services - Other	59,500	75,000	(7,900)	-	15,500	15,500
1110401.62120 Education & Training	33,000	26,000	21,800	-	(7,000)	(7,000)
1110401.62150 Repairs	100	100	100	-	-	-
1110401.62160 Maintenance of Equipment	3,000	11,000	300	-	8,000	8,000
1110401.64604 Equipment Charges	28,800	396,200	(96,700)	-	367,400	367,400
1110401.65030 Supplies - Clothing			(500)	-	-	-
1110401.65070 Supplies - Chemicals	2,200	2,500	300	-	300	300
1110401.65080 Supplies - Medical & Lab	10,500	12,500	100	-	2,000	2,000
1110401.65100 Supplies - Small Tools	1,500	1,500	600	-	-	-
1110401.65120 Supplies - Department	2,000	2,000	100	-	-	-
1110401.66040 Furnishings & Small Equipment	3,500	10,200	500	-	6,700	6,700
1110401.71040 Machinery & Equipment		80,000	-	-	80,000	80,000
Total Fire Emergency Medical	**163,900**	**636,800**	**(80,000)**	**-**	**472,900**	**472,900**

Description		2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110402	**Fire Suppression & Training**						
1110402.51010	Full Time Labor	5,887,100	6,180,500	286,700	-	293,400	293,400
1110402.51030	Over Time Labor	559,900	576,700	174,700	-	16,800	16,800
1110402.52020	Medicare	93,500	98,000	10,400	-	4,500	4,500
1110402.52060	Insurance - Health/Dental	1,045,500	1,079,000	(15,100)	-	33,500	33,500
1110402.52090	Insurance - Life			(6,200)	-	-	-
1110402.61090	Professional Services - Other	2,200	2,200	-	-	-	-
1110402.62020	Membership Dues & Licenses	8,800	8,800	500	-	-	-
1110402.62090	Laundry & Uniforms	800	3,500	200	-	2,700	2,700
1110402.62120	Education & Training	32,800	32,800	5,000	-	-	-
1110402.62160	Maintenance of Equipment	23,800	25,000	900	-	1,200	1,200
1110402.63040	Utilities - Telephone	100	100	100	-	-	-
1110402.64604	Equipment Charges	104,700	211,600	(351,500)	-	106,900	106,900
1110402.65010	Supplies - Books & Periodicals	600	600	100	-	-	-
1110402.65030	Supplies - Clothing	60,000	60,000	-	-	-	-
1110402.65040	Supplies - Repairs	1,600	1,600	200	-	-	-
1110402.65050	Supplies - Maintenance	300	300	-	-	-	-
1110402.65070	Supplies - Chemicals	2,000	2,000	-	-	-	-
1110402.65100	Supplies - Small Tools	3,400	3,400	-	-	-	-
1110402.65120	Supplies - Department	11,000	14,000	(100)	-	3,000	3,000
1110402.66040	Furnishings & Small Equipment	3,000	3,000	-	-	-	-
1110402.71040	Machinery & Equipment	734,200	175,000	212,100	-	(559,200)	(559,200)
Total Fire Suppression & Training		**8,575,200**	**8,478,100**	**317,900**	**-**	**(97,100)**	**(97,100)**
1110500	**Building**						
1110500.51010	Full Time Labor	1,292,300	1,427,900	119,600	-	135,600	135,600
1110500.51020	Part Time Labor	205,600	259,400	34,000	-	53,800	53,800
1110500.51030	Over Time Labor	115,300	121,000	1,600	-	5,700	5,700
1110500.52010	FICA	99,300	111,100	11,600	-	11,800	11,800
1110500.52020	Medicare	23,400	26,200	2,800	-	2,800	2,800
1110500.52030	IMRF	41,700	55,400	12,100	-	13,700	13,700
1110500.52060	Insurance - Health/Dental	317,800	321,600	(4,100)	-	3,800	3,800
1110500.52090	Insurance - Life			(1,300)	-	-	-
1110500.61090	Professional Services - Other	367,400	334,400	133,400	-	(33,000)	(33,000)
1110500.62010	Professional Development	9,900	9,200	4,200	-	(700)	(700)
1110500.62020	Membership Dues & Licenses	1,200	1,500	600	-	300	300
1110500.62030	Postage	1,000	1,000	800	-	-	-
1110500.62050	Photo & Printing	3,000	3,000	1,200	-	-	-
1110500.62100	Activities Programming Costs	400	4,000	100	-	3,600	3,600
1110500.62110	Employee Appreciation	1,000	1,000	200	-	-	-
1110500.63050	Utilities - Mobile Phones	14,400	16,000	(900)	-	1,600	1,600
1110500.64604	Equipment Charges	87,700	158,500	15,600	-	70,800	70,800
1110500.64605	IT Charges	232,300	205,700	30,600	-	(26,600)	(26,600)
1110500.65010	Supplies - Books & Periodicals	4,200	2,000	4,200	-	(2,200)	(2,200)
1110500.65020	Supplies - Office	5,500	5,500	300	-	-	-
1110500.65030	Supplies - Clothing	2,000	2,000	400	-	-	-
1110500.65130	Business Expenses		1,000	-	-	1,000	1,000
1110500.66040	Furnishings & Small Equipment	200	1,500	(700)	-	1,300	1,300
1110500.66060	Computer Software & Hardware	13,200	13,900	(900)	-	700	700
Total Building		**2,838,500**	**3,082,800**	**365,000**	**-**	**244,300**	**244,300**
1110501	**Planning**						
1110501.51010	Full Time Labor	583,400	631,600	97,800	-	48,200	48,200
1110501.51020	Part Time Labor	33,000	23,900	6,000	-	(9,100)	(9,100)
1110501.51030	Over Time Labor			(300)	-	-	-
1110501.52010	FICA	37,500	39,600	7,200	-	2,100	2,100
1110501.52020	Medicare	8,900	9,500	1,700	-	600	600
1110501.52030	IMRF	15,100	19,500	5,300	-	4,400	4,400
1110501.52060	Insurance - Health/Dental	125,100	126,600	21,000	-	1,500	1,500
1110501.52090	Insurance - Life			(500)	-	-	-
1110501.61090	Professional Services - Other	115,900	119,900	38,800	-	4,000	4,000
1110501.62010	Professional Development	12,700	8,400	10,000	-	(4,300)	(4,300)

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110501.62020 Membership Dues & Licenses	6,200	7,000	3,400	-	800	800
1110501.62030 Postage	6,000	6,000	1,900	-	-	-
1110501.62050 Photo & Printing	500	500	300	-	-	-
1110501.62110 Employee Appreciation	600	800	(700)	-	200	200
1110501.64604 Equipment Charges	7,500	5,900	1,400	-	(1,600)	(1,600)
1110501.64605 IT Charges	83,400	135,200	(25,400)	-	51,800	51,800
1110501.65010 Supplies - Books & Periodicals	300	300	300	-	-	-
1110501.65020 Supplies - Office	5,500	5,500	1,000	-	-	-
1110501.65030 Supplies - Clothing	300	300	300	-	-	-
1110501.65130 Business Expenses	300	300	100	-	-	-
1110501.66040 Furnishings & Small Equipment	1,100	1,500	(600)	-	400	400
1110501.66060 Computer Software & Hardware	1,300	3,200	1,300	-	1,900	1,900
1110501.71030 Improvements Other Than Bldg	88,000		(203,100)	-	(88,000)	(88,000)
Total Planning	**1,132,400**	**1,145,300**	**(33,100)**	**-**	**12,900**	**12,900**
1110600 Public Works Administration						
1110600.51010 Full Time Labor	455,100	478,700	22,500	-	23,600	23,600
1110600.51030 Over Time Labor	500	500	400	-	-	-
1110600.51040 Car Allowance	4,100	4,100	-	-	-	-
1110600.52010 FICA	28,200	29,200	1,600	-	1,000	1,000
1110600.52020 Medicare	6,600	6,900	400	-	300	300
1110600.52030 IMRF	12,500	15,700	3,200	-	3,200	3,200
1110600.52060 Insurance - Health/Dental	83,700	84,700	(1,400)	-	1,000	1,000
1110600.52090 Insurance - Life			(500)	-	-	-
1110600.61040 Professional Services - Plan	6,600		6,600	-	(6,600)	(6,600)
1110600.61090 Professional Services - Other	1,400	1,600	100	-	200	200
1110600.62010 Professional Development	2,400	4,400	2,400	-	2,000	2,000
1110600.62020 Membership Dues & Licenses	1,500	1,500	500	-	-	-
1110600.62030 Postage	6,200	6,200	1,600	-	-	-
1110600.63050 Utilities - Mobile Phones	1,400	1,400	100	-	-	-
1110600.64605 IT Charges	112,900	165,200	(39,600)	-	52,300	52,300
1110600.65020 Supplies - Office	2,600	3,000	200	-	400	400
1110600.65030 Supplies - Clothing	1,200	1,200	300	-	-	-
Total Public Works Administration	**726,900**	**804,500**	**(1,500)**	**-**	**77,600**	**77,600**
1110601 Engineering						
1110601.51010 Full Time Labor	510,200	542,500	200	-	32,300	32,300
1110601.51020 Part Time Labor	40,200	42,500	7,000	-	2,300	2,300
1110601.51030 Over Time Labor	10,400	10,900	1,600	-	500	500
1110601.52010 FICA	34,800	37,000	1,100	-	2,200	2,200
1110601.52020 Medicare	8,100	8,600	200	-	500	500
1110601.52030 IMRF	15,400	19,500	3,600	-	4,100	4,100
1110601.52060 Insurance - Health/Dental	102,500	103,800	(1,100)	-	1,300	1,300
1110601.52090 Insurance - Life			(600)	-	-	-
1110601.61090 Professional Services - Other	157,500	161,500	93,800	-	4,000	4,000
1110601.62010 Professional Development	2,600	2,600	1,500	-	-	-
1110601.62020 Membership Dues & Licenses	10,800	11,100	(400)	-	300	300
1110601.63050 Utilities - Mobile Phones	3,500	3,500	100	-	-	-
1110601.64604 Equipment Charges	14,900	31,500	2,600	-	16,600	16,600
1110601.64605 IT Charges	82,100	62,900	19,300	-	(19,200)	(19,200)
1110601.65020 Supplies - Office	500	600	(200)	-	100	100
1110601.65030 Supplies - Clothing	1,500	1,500	800	-	-	-
1110601.65100 Supplies - Small Tools	1,100	1,100	(100)	-	-	-
1110601.66060 Computer Software & Hardware	4,200	4,200	100	-	-	-
Total Engineering	**1,000,300**	**1,045,400**	**129,700**	**-**	**45,100**	**45,100**
1110602 Forestry						
1110602.51010 Full Time Labor	246,000	264,700	13,900	-	18,700	18,700
1110602.51020 Part Time Labor	35,000	39,400	10,800	-	4,400	4,400
1110602.51030 Over Time Labor	3,800	3,900	700	-	100	100

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110602.52010 FICA	17,700	19,100	1,800	-	1,400	1,400
1110602.52020 Medicare	4,100	4,500	400	-	400	400
1110602.52030 IMRF	7,800	10,100	2,200	-	2,300	2,300
1110602.52060 Insurance - Health/Dental	57,100	57,800	400	-	700	700
1110602.52090 Insurance - Life			(300)	-	-	-
1110602.61090 Professional Services - Other	391,900	401,100	72,200	-	9,200	9,200
1110602.62010 Professional Development	1,500	1,500	300	-	-	-
1110602.62020 Membership Dues & Licenses	900	900	100	-	-	-
1110602.62140 Maintenance Tree Service	315,200	323,100	18,200	-	7,900	7,900
1110602.63030 Utilities - Clean/Waste Dispo	1,000	1,000	1,000	-	-	-
1110602.63050 Utilities - Mobile Phones	2,400	2,400	(300)	-	-	-
1110602.64604 Equipment Charges	15,100	28,800	2,700	-	13,700	13,700
1110602.64605 IT Charges	30,800	62,900	3,900	-	32,100	32,100
1110602.65020 Supplies - Office	300	300	200	-	-	-
1110602.65030 Supplies - Clothing	800	800	300	-	-	-
1110602.65060 Supplies - Landscaping	20,200	20,200	6,400	-	-	-
1110602.65100 Supplies - Small Tools	2,000	2,000	1,000	-	-	-
1110602.66060 Computer Software & Hardware	2,100	2,100	-	-	-	-
1110602.71030 Improvements Other Than Bldg	135,000	215,000	20,900	-	80,000	80,000
Total Forestry	**1,290,600**	**1,461,500**	**156,800**	**-**	**170,900**	**170,900**

1110603 Parking Administration & Construction

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110603.51010 Full Time Labor	3,200	13,500	3,200	-	10,300	10,300
1110603.51020 Part Time Labor	5,400		(1,500)	-	(5,400)	(5,400)
1110603.51030 Over Time Labor	2,000	2,100	2,000	-	100	100
1110603.52010 FICA	700	1,000	300	-	300	300
1110603.52020 Medicare	200	200	100	-	-	-
1110603.52030 IMRF	300	500	200	-	200	200
1110603.52060 Insurance - Health/Dental	1,100	4,600	1,100	-	3,500	3,500
1110603.61090 Professional Services - Other	64,800	68,000	52,900	-	3,200	3,200
1110603.62070 Rent	73,900	75,800	22,500	-	1,900	1,900
1110603.63010 Utilities - Electric	50,000	51,500	(800)	-	1,500	1,500
1110603.63040 Utilities - Telephone	800	800	300	-	-	-
1110603.64010 Building Maintenance	60,000	75,000	31,900	-	15,000	15,000
1110603.65120 Supplies - Department	15,000		14,700	-	(15,000)	(15,000)
1110603.71030 Improvements Other Than Bldg	5,351,100	3,100,000	5,328,700	-	(2,251,100)	(2,251,100)
1110603.83001 Lease Principal Expense			(35,500)	-	-	-
1110603.83002 Lease Interest Expense			(9,400)	-	-	-
Total Parking Administration & Construction	**5,628,500**	**3,392,900**	**5,410,700**	**-**	**(2,235,600)**	**(2,235,600)**

1110610 Facilities - Maintenance

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110610.51010 Full Time Labor	294,100	347,200	23,000	-	53,100	53,100
1110610.51020 Part Time Labor	19,200		(5,200)	-	(19,200)	(19,200)
1110610.51030 Over Time Labor	13,500	14,100	11,600	-	600	600
1110610.52010 FICA	20,300	22,400	2,300	-	2,100	2,100
1110610.52020 Medicare	4,700	5,200	500	-	500	500
1110610.52030 IMRF	9,000	11,900	2,600	-	2,900	2,900
1110610.52060 Insurance - Health/Dental	77,900	87,800	2,900	-	9,900	9,900
1110610.52090 Insurance - Life			(300)	-	-	-
1110610.61090 Professional Services - Other	245,900	246,900	34,200	-	1,000	1,000
1110610.62010 Professional Development	4,000	4,000	1,800	-	-	-
1110610.62020 Membership Dues & Licenses	200	200	100	-	-	-
1110610.62090 Laundry & Uniforms	1,600	1,600	600	-	-	-
1110610.62160 Maintenance of Equipment	43,000	42,000	6,100	-	(1,000)	(1,000)
1110610.63010 Utilities - Electric	1,900	1,900	(300)	-	-	-
1110610.63020 Utilities - Gas Heating	5,000	5,000	1,700	-	-	-
1110610.63030 Utilities - Clean/Waste Dispo	10,100	10,100	(2,100)	-	-	-
1110610.63040 Utilities - Telephone	52,300	52,300	24,100	-	-	-
1110610.63050 Utilities - Mobile Phones	2,500	2,500	400	-	-	-
1110610.64010 Building Maintenance	195,900	212,300	700	-	16,400	16,400

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1110610.64604 Equipment Charges	50,400	6,500	9,000	-	(43,900)	(43,900)
1110610.65030 Supplies - Clothing	1,300	1,300	500	-	-	-
1110610.65050 Supplies - Maintenance	56,100	56,100	100	-	-	-
1110610.65100 Supplies - Small Tools	4,000	4,000	200	-	-	-
1110610.65120 Supplies - Department	3,000	3,000	-	-	-	-
1110610.65130 Business Expenses	1,100	1,100	-	-	-	-
1110610.66040 Furnishings & Small Equipment	10,100	10,100	800	-	-	-
1110610.66060 Computer Software & Hardware	7,000	7,000	2,800	-	-	-
1110610.71020 Bldg & Bldg Improvements	825,900	1,160,000	(971,900)	-	334,100	334,100
1110610.83001 Lease Principal Expense			(3,700)	-	-	-
1110610.83002 Lease Interest Expense			(5,400)	-	-	-
Total Facilities - Maintenance	**1,960,000**	**2,316,600**	**(862,800)**	**-**	**356,600**	**356,600**
1110740 MoveHP						
1110740.71020 Bldg & Bldg Improvements	972,900	2,525,000	734,500	-	1,552,100	1,552,100
Total MoveHP	**972,900**	**2,525,000**	**734,500**	**-**	**1,552,100**	**1,552,100**
1110900 Historic Preservation Comsn						
1110900.61090 Professional Services - Other	18,500	9,200	15,600	-	(9,300)	(9,300)
1110900.62020 Membership Dues & Licenses	300	300	100	-	-	-
1110900.62040 Advertising	500	500	200	-	-	-
1110900.62050 Photo & Printing		7,800	-	-	7,800	7,800
1110900.62120 Education & Training			-	-	-	-
1110900.65010 Supplies - Books & Periodicals	100	100	100	-	-	-
Total Historic Preservation Commission	**19,400**	**17,900**	**16,000**	**-**	**(1,500)**	**(1,500)**
1110901 Plan Commission						
1110901.61090 Professional Services - Other	6,200	6,200	1,800	-	-	-
1110901.62040 Advertising	2,500	2,500	500	-	-	-
1110901.65020 Supplies - Office	100	100	100	-	-	-
Total Plan Commission	**8,700**	**8,700**	**2,300**	**-**	**-**	**-**
1110902 Housing Commission						
1110902.61090 Professional Services - Other	7,300	8,100	1,200	-	800	800
1110902.62020 Membership Dues & Licenses	300	300	300	-	-	-
1110902.62100 Activities Programming Costs	500	500	500	-	-	-
1110902.65010 Supplies - Books & Periodicals	100	100	100	-	-	-
Total Housing Commission	**8,200**	**8,900**	**2,100**	**-**	**700**	**700**
1110903 Zoning Board of Appeals						
1110903.61090 Professional Services - Other	4,800	6,200	400	-	1,400	1,400
1110903.62040 Advertising	4,300	4,300	1,800	-	-	-
1110903.65130 Business Expenses	100	100	100	-	-	-
Total Zoning Board of Appeals	**9,100**	**10,500**	**2,200**	**-**	**1,400**	**1,400**
1110905 Board of Police & Fire Commissioners						
1110905.61060 Professional Services - Med	19,200	23,800	(3,700)	-	4,600	4,600
1110905.61090 Professional Services - Other	8,600	9,000	400	-	400	400
1110905.62020 Membership Dues & Licenses	400	400	400	-	-	-
1110905.62130 Recruitment Costs	15,800	48,100	(21,700)	-	32,300	32,300
1110905.65130 Business Expenses	500	600	200	-	100	100
Total Board of Police & Fire Commissioners	**44,500**	**81,900**	**(24,500)**	**-**	**37,400**	**37,400**
121 Multimodal Transportation Fund						
1210620 Transit Pace						
1210620.51010 Full Time Labor	483,000	503,400	14,500	-	20,400	20,400
1210620.51020 Part Time Labor	165,000	184,900	10,400	-	19,900	19,900
1210620.51030 Over Time Labor	7,000	7,400	(2,300)	-	400	400
1210620.52010 FICA	40,600	43,100	1,600	-	2,500	2,500
1210620.52020 Medicare	9,500	10,100	400	-	600	600

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1210620.52030 IMRF	11,600	16,800	1,400	-	5,200	5,200
1210620.52060 Insurance - Health/Dental	120,300	121,800	(21,900)	-	1,500	1,500
1210620.52090 Insurance - Life			(500)	-	-	-
1210620.61060 Professional Services - Med	2,000	2,000	600	-	-	-
1210620.61090 Professional Services - Other	310,100	368,800	306,600	-	58,700	58,700
1210620.62150 Repairs	1,800	1,800	1,800	-	-	-
1210620.63040 Utilities - Telephone	1,800	1,800	500	-	-	-
1210620.64605 IT Charges	30,800	31,500	12,900	-	700	700
1210620.65020 Supplies - Office	1,700	1,700	100	-	-	-
1210620.65030 Supplies - Clothing	4,800	5,500	1,100	-	700	700
1210620.65120 Supplies - Department	27,800	27,900	9,600	-	100	100
Total Transit Pace	**1,217,800**	**1,328,300**	**336,800**	**-**	**110,500**	**110,500**

1210621 Transit Ravinia

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1210621.51010 Full Time Labor	48,900	51,400	1,900	-	2,500	2,500
1210621.51020 Part Time Labor	94,700	115,500	3,700	-	20,800	20,800
1210621.51030 Over Time Labor	54,700	57,400	3,300	-	2,700	2,700
1210621.52010 FICA	12,300	13,900	600	-	1,600	1,600
1210621.52020 Medicare	2,900	3,300	200	-	400	400
1210621.52030 IMRF	2,800	3,600	700	-	800	800
1210621.61060 Professional Services - Med	5,300	5,300	1,000	-	-	-
1210621.61090 Professional Services - Other	6,400	6,800	2,900	-	400	400
1210621.62150 Repairs	900	900	600	-	-	-
1210621.65020 Supplies - Office	600	500	300	-	(100)	(100)
1210621.65030 Supplies - Clothing	600	600	200	-	-	-
1210621.65120 Supplies - Department	8,000	8,000	4,600	-	-	-
Total Transit Ravinia	**238,000**	**267,000**	**19,800**	**-**	**29,000**	**29,000**

1210630 Street & Sidewalk

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1210630.51010 Full Time Labor	751,300	770,500	32,400	-	19,200	19,200
1210630.51020 Part Time Labor	195,000	210,900	101,800	-	15,900	15,900
1210630.51030 Over Time Labor	205,500	215,800	88,300	-	10,300	10,300
1210630.52010 FICA	71,400	74,200	13,900	-	2,800	2,800
1210630.52020 Medicare	16,700	17,400	3,300	-	700	700
1210630.52030 IMRF	31,600	39,300	11,300	-	7,700	7,700
1210630.52060 Insurance - Health/Dental	191,300	193,700	3,900	-	2,400	2,400
1210630.52090 Insurance - Life			(800)	-	-	-
1210630.61060 Professional Services - Med	500	500	200	-	-	-
1210630.61090 Professional Services - Other	502,000	514,600	146,300	-	12,600	12,600
1210630.62020 Membership Dues & Licenses	700	500	500	-	(200)	(200)
1210630.62090 Laundry & Uniforms	4,200	4,300	200	-	100	100
1210630.62120 Education & Training	4,000	4,500	2,000	-	500	500
1210630.62160 Maintenance of Equipment	222,000	227,600	40,600	-	5,600	5,600
1210630.62230 Reimbursements	300	300	200	-	-	-
1210630.63010 Utilities - Electric	225,500	230,000	31,000	-	4,500	4,500
1210630.63030 Utilities - Clean/Waste Dispo	19,000	19,500	1,300	-	500	500
1210630.63050 Utilities - Mobile Phones	1,500	1,600	(1,300)	-	100	100
1210630.64604 Equipment Charges	901,900	1,413,800	160,200	-	511,900	511,900
1210630.64605 IT Charges	10,300	15,700	1,300	-	5,400	5,400
1210630.65020 Supplies - Office	600	600	600	-	-	-
1210630.65030 Supplies - Clothing	6,200	6,300	1,400	-	100	100
1210630.65040 Supplies - Repairs	91,600	94,500	17,100	-	2,900	2,900
1210630.65050 Supplies - Maintenance	13,500	14,000	3,700	-	500	500
1210630.65070 Supplies - Chemicals	365,000	374,000	137,700	-	9,000	9,000
1210630.65100 Supplies - Small Tools	3,800	4,000	2,900	-	200	200
1210630.65110 Supplies - Traffic Control	27,000	28,000	2,500	-	1,000	1,000
1210630.65120 Supplies - Department	6,000	6,200	2,300	-	200	200
1210630.65130 Business Expenses	1,500	1,500	100	-	-	-

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
1210630.66060 Computer Software & Hardware	1,800	1,800	1,800	-	-	-
1210630.71030 Improvements Other Than Bldg	100,000	100,000	2,700	-	-	-
1210630.71050 Infrastructure	235,900	120,000	98,800	-	(115,900)	(115,900)
Total Street & Sidewalk	**4,207,500**	**4,705,200**	**908,200**	**-**	**497,700**	**497,700**
122 Motor Fuel Tax Fund						
1220640.92609 Transfer To Capital Projects	1,750,000	1,850,000	548,800	-	100,000	100,000
Total Motor Fuel Tax	**1,750,000**	**1,850,000**	**548,800**	**-**	**100,000**	**100,000**
124 E911 Fund						
12403.62150 Repairs	7,000	7,000	(100)	-	-	-
12403.62160 Maintenance of Equipment	3,800	4,000	100	-	200	200
12403.63040 Utilities - Telephone	15,000	15,000	200	-	-	-
12403.92601 Transfer To General Fund	829,000	829,000	154,000	-	-	-
12404.62160 Maintenance of Equipment	1,800	1,800	-	-	-	-
12404.71040 Machinery & Equipment	10,000	10,000	10,000	-	-	-
Total E911 Fund	**866,600**	**866,800**	**164,200**	**-**	**200**	**200**
128 Public Safety Pension Levy						
12803.92618 Transfer To PD Pen Fund	3,815,900	3,857,400	531,500	-	41,500	41,500
12804.92619 Transfer To FD Pen Fund	3,115,500	3,121,900	116,400	-	6,400	6,400
Total Public Safety Pension Levy	**6,931,400**	**6,979,300**	**647,900**	**-**	**47,900**	**47,900**
129 Sustainability Fund						
12901.51010 Full Time Labor	46,900	85,300	46,900	-	38,400	38,400
12901.51020 Part Time Labor	43,700	44,700	8,700	-	1,000	1,000
12901.52010 FICA	5,600	8,100	3,500	-	2,500	2,500
12901.52020 Medicare	1,300	1,900	800	-	600	600
12901.52030 IMRF	1,900	3,600	1,400	-	1,700	1,700
12901.52060 Insurance - Health/Dental	20,500	20,800	20,500	-	300	300
12901.61090 Professional Services - Other	22,200	19,200	5,900	-	(3,000)	(3,000)
12901.62020 Membership Dues & Licenses	15,500	15,500	-	-	-	-
12901.62100 Activities Programming Costs	7,900	10,300	1,200	-	2,400	2,400
12901.65130 Business Expenses	5,800	1,500	5,800	-	(4,300)	(4,300)
12901.92609 Transfer To Capital Projects			(139,000)	-	-	-
12901.92612 Transfer To Sewer Fund			(870,000)	-	-	-
12901.92617 Transfer To Equipment Fund	55,000	30,000	35,000	-	(25,000)	(25,000)
Total Sustainability Fund	**226,400**	**240,700**	**(879,400)**	**-**	**14,300**	**14,300**
131 Debt Service Fund						
13102.81010 Bond Principal	1,395,000	2,370,000	30,000	-	975,000	975,000
13102.81020 Bond Interest	881,700	1,230,000	304,400	-	348,300	348,300
13102.81030 Bond Administration Fee	3,300	4,000	1,400	-	700	700
13102.81060 Bond Issuance Costs	103,100	123,200	103,100	-	20,100	20,100
Total Debt Service Fund	**2,383,100**	**3,727,200**	**438,900**	**-**	**1,344,100**	**1,344,100**
141 Streets & Other Capital Project Fund						
1410700.71020 Bldg & Bldg Improvements	9,392,400		9,133,000	-	(9,392,400)	(9,392,400)
1410700.92613 Transfer To Debt Service	103,100	68,800	103,100	-	(34,300)	(34,300)
1410710.71030 Improvements Other Than Bldg	14,470,800	8,315,000	7,656,700	-	(6,155,800)	(6,155,800)
1410720.71020 Bldg & Bldg Improvements	186,300	500,000	(2,729,900)	-	313,700	313,700
1410720.83001 Lease Principal Expense			(10,200)	-	-	-
1410720.83002 Lease Interest Expense			(1,000)	-	-	-
Total Streets & Other Capital Project Fund	**24,152,600**	**8,883,800**	**14,151,600**	**-**	**(15,268,800)**	**(15,268,800)**
143 TIF - Ravinia Fund						
1430730.71030 Improvements Other Than Bldg	180,000	1,272,000	124,600	-	1,092,000	1,092,000
Total TIF - Ravinia Fund	**180,000**	**1,272,000**	**124,600**	**-**	**1,092,000**	**1,092,000**

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
144 TIF - Briergate Fund						
144.92609 Transfer To Capital Projects	254,000		75,400	-	(254,000)	(254,000)
144.92611 Transfer to Water Fund	255,000		(100,200)	-	(255,000)	(255,000)
144.92612 Transfer to Sewer Fund	659,000		(23,900)	-	(659,000)	(659,000)
Total TIF - Briergate Fund	**1,168,000**	**-**	**(48,800)**	**-**	**(1,168,000)**	**(1,168,000)**
212 Water Fund						
2120660 Water Production						
2120660.51010 Full Time Labor	1,094,900	1,146,900	63,500	-	52,000	52,000
2120660.51030 Over Time Labor	58,600	60,400	37,100	-	1,800	1,800
2120660.52010 FICA	71,500	74,900	8,000	-	3,400	3,400
2120660.52020 Medicare	16,700	17,500	1,800	-	800	800
2120660.52030 IMRF	31,600	39,600	9,000	-	8,000	8,000
2120660.52060 Insurance - Health/Dental	225,500	228,300	(2,700)	-	2,800	2,800
2120660.52090 Insurance - Life			(1,100)	-	-	-
2120660.61090 Professional Services - Other	27,000	33,000	5,300	-	6,000	6,000
2120660.62010 Professional Development	1,500	2,500	1,300	-	1,000	1,000
2120660.62020 Membership Dues & Licenses	7,100	7,000	400	-	(100)	(100)
2120660.62030 Postage	1,700	3,400	600	-	1,700	1,700
2120660.62050 Photo & Printing	3,000	1,600	2,200	-	(1,400)	(1,400)
2120660.62090 Laundry & Uniforms	2,200	2,200	600	-	-	-
2120660.62120 Education & Training	2,500	3,500	600	-	1,000	1,000
2120660.62160 Maintenance of Equipment	60,000	86,900	(11,000)	-	26,900	26,900
2120660.63010 Utilities - Electric	760,000	750,000	181,700	-	(10,000)	(10,000)
2120660.63020 Utilities - Gas Heating	47,000	46,600	12,400	-	(400)	(400)
2120660.63030 Utilities - Clean/Waste Dispo	70,000	61,000	13,100	-	(9,000)	(9,000)
2120660.63040 Utilities - Telephone	300	300	-	-	-	-
2120660.63050 Utilities - Mobile Phones	200	200	-	-	-	-
2120660.64010 Building Maintenance	20,000	20,000	7,400	-	-	-
2120660.64604 Equipment Charges	9,500	28,400	1,700	-	18,900	18,900
2120660.64605 IT Charges	71,800	70,800	8,800	-	(1,000)	(1,000)
2120660.65010 Supplies - Books & Periodicals		200	-	-	200	200
2120660.65020 Supplies - Office	1,900	2,000	100	-	100	100
2120660.65030 Supplies - Clothing	5,000	5,000	400	-	-	-
2120660.65050 Supplies - Maintenance	36,000	36,000	4,300	-	-	-
2120660.65070 Supplies - Chemicals	390,000	390,000	33,900	-	-	-
2120660.65080 Supplies - Medical & Lab	13,000	13,000	1,200	-	-	-
2120660.65100 Supplies - Small Tools	2,000	2,000	1,200	-	-	-
2120660.65140 Gas, Oil & Anti-Freeze	8,400	8,400	800	-	-	-
2120660.66040 Furnishings & Small Equipment		500	-	-	500	500
2120660.66060 Computer Software & Hardware	29,800	14,600	12,600	-	(15,200)	(15,200)
Total Water Production	**3,068,800**	**3,156,600**	**395,300**	**-**	**87,800**	**87,800**
2120661 Water Distribution						
2120661.51010 Full Time Labor	528,700	562,600	12,500	-	33,900	33,900
2120661.51030 Over Time Labor	45,500	46,900	(8,300)	-	1,400	1,400
2120661.52010 FICA	35,600	37,800	100	-	2,200	2,200
2120661.52020 Medicare	8,300	8,800	-	-	500	500
2120661.52030 IMRF	15,700	20,000	3,300	-	4,300	4,300
2120661.52060 Insurance - Health/Dental	136,700	138,300	(3,700)	-	1,600	1,600
2120661.52090 Insurance - Life			(600)	-	-	-
2120661.61060 Professional Services - Med	1,000	1,000	700	-	-	-
2120661.61090 Professional Services - Other	150,500	155,200	5,800	-	4,700	4,700
2120661.62020 Membership Dues & Licenses	1,000	1,000	200	-	-	-
2120661.62090 Laundry & Uniforms	2,000	2,100	200	-	100	100
2120661.62120 Education & Training	1,300	1,500	300	-	200	200
2120661.62160 Maintenance of Equipment	42,000	43,000	300	-	1,000	1,000
2120661.62230 Reimbursements	100	100	100	-	-	-

	2024	2025	'24E vs.		'25B vs.	
Description	**Estimate**	**Budget**	**'23A**	**'24B**	**'24B**	**'24E**
2120661.63030 Utilities - Clean/Waste Dispo	18,000	18,500		-	500	500
2120661.63050 Utilities - Mobile Phones	2,400	2,400	1,100	-	-	-
2120661.64604 Equipment Charges	381,800	105,400	67,800	-	(276,400)	(276,400)
2120661.64605 IT Charges	10,300		(7,600)	-	(10,300)	(10,300)
2120661.65030 Supplies - Clothing	5,000	5,300	500	-	300	300
2120661.65050 Supplies - Maintenance	37,000	38,000	(1,400)	-	1,000	1,000
2120661.65100 Supplies - Small Tools	1,600	1,700	100	-	100	100
2120661.65110 Supplies - Traffic Control	1,500	1,500	-	-	-	-
2120661.65120 Supplies - Department	29,900	28,300	8,700	-	(1,600)	(1,600)
2120661.65130 Business Expenses	2,400	2,500	(1,000)	-	100	100
2120661.66060 Computer Software & Hardware	5,900	1,000	5,900	-	(4,900)	(4,900)
2120661.71040 Machinery & Equipment	20,000	50,000	11,100	-	30,000	30,000
Total Water Distribution	**1,484,100**	**1,272,800**	**96,100**	**-**	**(211,300)**	**(211,300)**
2120662 Water Meters						
2120662.51010 Full Time Labor	239,000	249,300	13,100	-	10,300	10,300
2120662.51030 Over Time Labor	24,300	25,000	(200)	-	700	700
2120662.52010 FICA	16,300	17,000	300	-	700	700
2120662.52020 Medicare	3,800	4,000	100	-	200	200
2120662.52030 IMRF	7,200	9,000	1,600	-	1,800	1,800
2120662.52060 Insurance - Health/Dental	61,500	62,300	(700)	-	800	800
2120662.52090 Insurance - Life			(300)	-	-	-
2120662.61090 Professional Services - Other	4,000	4,100	3,400	-	100	100
2120662.62020 Membership Dues & Licenses	300	300	100	-	-	-
2120662.62090 Laundry & Uniforms	900	900	-	-	-	-
2120662.62120 Education & Training	1,600	2,100	800	-	500	500
2120662.62230 Reimbursements	100	100	100	-	-	-
2120662.63010 Utilities - Electric	2,400	2,500	800	-	100	100
2120662.63050 Utilities - Mobile Phones	4,900	4,900	2,200	-	-	-
2120662.65010 Supplies - Books & Periodicals	400	400	400	-	-	-
2120662.65040 Supplies - Repairs	35,000	36,000	22,000	-	1,000	1,000
2120662.65100 Supplies - Small Tools	1,600	1,700	200	-	100	100
2120662.65120 Supplies - Department	49,500	50,800	(23,100)	-	1,300	1,300
2120662.66060 Computer Software & Hardware	42,500	43,000	12,300	-	500	500
2120662.71040 Machinery & Equipment	100,000	100,000	-	-	-	-
Total Water Meters	**595,200**	**613,200**	**33,000**	**-**	**18,000**	**18,000**
2120663 Water Capital Projects						
2120663.71020 Bldg & Bldg Improvements	2,672,000	3,538,000	2,593,200	-	866,000	866,000
2120663.71030 Improvements Other Than Bldg	5,174,700	8,820,000	3,002,400	-	3,645,300	3,645,300
2120663.81010 Bond Principal	2,304,900	2,374,800	74,800	-	69,900	69,900
2120663.81020 Bond Interest	927,500	849,300	(74,300)	-	(78,200)	(78,200)
2120663.81030 Bond Administration Fee	2,700	3,000	400	-	300	300
2120663.92601 Transfer To General Fund	1,584,800	1,750,000	44,200	-	165,200	165,200
Total Water Capital Projects	**12,666,600**	**17,335,100**	**5,640,800**	**-**	**4,668,500**	**4,668,500**
214 Sewer Fund						
2140670 Storm Sewer						
2140670.51010 Full Time Labor	216,900	229,600	38,800	-	12,700	12,700
2140670.51030 Over Time Labor	22,200	22,900	14,400	-	700	700
2140670.52010 FICA	14,800	15,700	3,400	-	900	900
2140670.52020 Medicare	3,500	3,700	800	-	200	200
2140670.52030 IMRF	6,600	8,300	2,600	-	1,700	1,700
2140670.52060 Insurance - Health/Dental	61,500	62,300	(900)	-	800	800
2140670.52090 Insurance - Life			(300)	-	-	-
2140670.61030 Professional Services - Engr	1,000	1,000	-	-	-	-
2140670.61090 Professional Services - Other	36,500	38,200	5,000	-	1,700	1,700
2140670.62090 Laundry & Uniforms	1,600	1,600	300	-	-	-
2140670.62120 Education & Training	2,700	3,300	300	-	600	600

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
2140670.62160 Maintenance of Equipment	1,600	1,600	100	-	-	-
2140670.62230 Reimbursements	100	100	100	-	-	-
2140670.63030 Utilities - Clean/Waste Dispo	13,000	13,000	700	-	-	-
2140670.64604 Equipment Charges	326,000	121,100	57,900	-	(204,900)	(204,900)
2140670.64605 IT Charges	10,300		(7,600)	-	(10,300)	(10,300)
2140670.65050 Supplies - Maintenance	29,000	29,000	13,000	-	-	-
2140670.65100 Supplies - Small Tools	1,400	1,400	200	-	-	-
2140670.65110 Supplies - Traffic Control	1,500	1,500	1,500	-	-	-
2140670.65120 Supplies - Department	700	500	700	-	(200)	(200)
2140670.66060 Computer Software & Hardware	2,200	2,200	1,400	-	-	-
2140670.71030 Improvements Other Than Bldg	4,303,000	2,080,000	(584,800)	-	(2,223,000)	(2,223,000)
2140670.81010 Bond Principal	308,000	363,000	13,700	-	55,000	55,000
2140670.81020 Bond Interest	72,100	94,700	(11,200)	-	22,600	22,600
2140670.81030 Bond Administration Fee	400	400	-	-	-	-
Total Storm Sewer	**5,436,300**	**3,094,800**	**(449,900)**	**-**	**(2,341,500)**	**(2,341,500)**

2140671 Sanitary Sewer

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
2140671.51010 Full Time Labor	606,500	639,300	19,700	-	32,800	32,800
2140671.51020 Part Time Labor	37,500	40,600	25,800	-	3,100	3,100
2140671.51030 Over Time Labor	56,400	58,100	2,400	-	1,700	1,700
2140671.52010 FICA	43,400	45,800	1,900	-	2,400	2,400
2140671.52020 Medicare	10,200	10,700	500	-	500	500
2140671.52030 IMRF	19,200	24,200	4,600	-	5,000	5,000
2140671.52060 Insurance - Health/Dental	150,300	152,200	(4,700)	-	1,900	1,900
2140671.52090 Insurance - Life			(700)	-	-	-
2140671.61090 Professional Services - Other	41,100	44,200	4,000	-	3,100	3,100
2140671.62020 Membership Dues & Licenses	500	500	300	-	-	-
2140671.62090 Laundry & Uniforms	2,400	2,400	500	-	-	-
2140671.62120 Education & Training	3,500	4,100	1,200	-	600	600
2140671.62150 Repairs	5,200	5,200	200	-	-	-
2140671.62160 Maintenance of Equipment	5,700	8,000	400	-	2,300	2,300
2140671.62230 Reimbursements	100	100	100	-	-	-
2140671.63010 Utilities - Electric	4,100	4,200	(400)	-	100	100
2140671.63020 Utilities - Gas Heating	1,300	1,300	200	-	-	-
2140671.63030 Utilities - Clean/Waste Dispo	14,000	14,000	400	-	-	-
2140671.63050 Utilities - Mobile Phones	2,000	2,000	(2,900)	-	-	-
2140671.64604 Equipment Charges	326,000	121,000	57,900	-	(205,000)	(205,000)
2140671.64605 IT Charges	10,300	23,600	10,300	-	13,300	13,300
2140671.65030 Supplies - Clothing	4,500	4,600	500	-	100	100
2140671.65050 Supplies - Maintenance	30,700	27,400	4,200	-	(3,300)	(3,300)
2140671.65070 Supplies - Chemicals	2,600	2,600	1,000	-	-	-
2140671.65100 Supplies - Small Tools	1,300	1,300	100	-	-	-
2140671.65110 Supplies - Traffic Control	1,300	1,300	-	-	-	-
2140671.65120 Supplies - Department	1,100	1,100	500	-	-	-
2140671.66060 Computer Software & Hardware	4,500	4,500	600	-	-	-
2140671.71030 Improvements Other Than Bldg	1,970,000	1,437,000	886,100	-	(533,000)	(533,000)
2140671.71040 Machinery & Equipment	90,000	90,000	21,000	-	-	-
2140671.81010 Bond Principal	252,000	297,000	11,200	-	45,000	45,000
2140671.81020 Bond Interest	59,000	77,500	(9,200)	-	18,500	18,500
2140671.81030 Bond Administration Fee	400	400	200	-	-	-
Total Sanitary Sewer	**3,756,800**	**3,145,900**	**1,037,900**	**-**	**(610,900)**	**(610,900)**

221 Insurance Fund

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
2210800.61060 Professional Services - Med	6,958,900	7,376,400	578,400	-	417,500	417,500
2210800.61090 Professional Services - Other	21,500	26,500	18,400	-	5,000	5,000
2210800.62020 Membership Dues & Licenses		200	(200)	-	200	200
2210801.61090 Professional Services - Other	34,000	34,700	8,900	-	700	700
2210801.62100 Activities Programming Costs	400	600	200	-	200	200
2210801.62120 Education & Training	3,400	3,800	1,700	-	400	400
2210801.62150 Repairs	2,100	2,100	1,800	-	-	-

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
2210801.65020 Supplies - Office	100	100	100	-	-	-
2210801.65120 Supplies - Department	300	300	-	-	-	-
2210801.66040 Furnishings & Small Equipment	5,300	5,300	1,900	-	-	-
2210801.66060 Computer Software & Hardware	18,900	19,400	1,400	-	500	500
Total Insurance Fund	**7,044,800**	**7,469,400**	**612,400**	**-**	**424,600**	**424,600**

222 Equip Maint & Replacement Fund

2220810 Equip Maint & Replacement - PW

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
2220810.51010 Full Time Labor	467,900	496,400	70,100	-	28,500	28,500
2220810.51030 Over Time Labor	12,500	12,900	7,300	-	400	400
2220810.52010 FICA	29,800	31,600	5,300	-	1,800	1,800
2220810.52020 Medicare	7,000	7,400	1,300	-	400	400
2220810.52030 IMRF	13,200	16,700	4,500	-	3,500	3,500
2220810.52060 Insurance - Health/Dental	112,300	113,700	(1,900)	-	1,400	1,400
2220810.52090 Insurance - Life			(500)	-	-	-
2220810.61090 Professional Services - Other	1,600	1,600	1,600	-	-	-
2220810.62010 Professional Development	200	200	200	-	-	-
2220810.62020 Membership Dues & Licenses	500	500	400	-	-	-
2220810.62090 Laundry & Uniforms	4,200	4,200	(400)	-	-	-
2220810.62120 Education & Training	4,500	4,500	2,400	-	-	-
2220810.62150 Repairs	67,200	70,100	6,800	-	2,900	2,900
2220810.62160 Maintenance of Equipment	11,000	11,000	1,300	-	-	-
2220810.63030 Utilities - Clean/Waste Dispo	3,000	3,000	1,700	-	-	-
2220810.63040 Utilities - Telephone	1,000	1,000	200	-	-	-
2220810.64605 IT Charges	41,000	15,700	(3,900)	-	(25,300)	(25,300)
2220810.65020 Supplies - Office	1,000	1,000	500	-	-	-
2220810.65030 Supplies - Clothing	2,500	2,000	1,400	-	(500)	(500)
2220810.65040 Supplies - Repairs	194,700	210,000	10,100	-	15,300	15,300
2220810.65100 Supplies - Small Tools	8,600	7,100	2,400	-	(1,500)	(1,500)
2220810.65120 Supplies - Department	3,000	1,300	2,600	-	(1,700)	(1,700)
2220810.65140 Gas, Oil & Anti-Freeze	200,000	200,000	8,200	-	-	-
2220810.66060 Computer Software & Hardware	19,100	17,500	3,400	-	(1,600)	(1,600)
2220810.71040 Machinery & Equipment	1,164,400	810,000	558,800	-	(354,400)	(354,400)
Total Equip Maint & Replacement - PW	**2,370,000**	**2,039,200**	**683,500**	**-**	**(330,800)**	**(330,800)**

2220820 Equip Maint & Replacement - IT

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
2220820.51010 Full Time Labor	491,000	519,200	39,900	-	28,200	28,200
2220820.52010 FICA	29,500	31,000	3,000	-	1,500	1,500
2220820.52020 Medicare	7,100	7,500	700	-	400	400
2220820.52030 IMRF	12,700	16,000	3,500	-	3,300	3,300
2220820.52060 Insurance - Health/Dental	88,200	89,200	(900)	-	1,000	1,000
2220820.52090 Insurance - Life			(500)	-	-	-
2220820.61090 Professional Services - Other	257,200	268,700	(31,600)	-	11,500	11,500
2220820.62010 Professional Development	4,000	4,700	4,000	-	700	700
2220820.62020 Membership Dues & Licenses	400	400	400	-	-	-
2220820.62080 Travel Allowance	200	200	200	-	-	-
2220820.62120 Education & Training	4,000	4,000	2,000	-	-	-
2220820.62160 Maintenance of Equipment	541,500	580,400	171,200	-	38,900	38,900
2220820.63050 Utilities - Mobile Phones	500	500	500	-	-	-
2220820.65100 Supplies - Small Tools	3,000	3,000	2,500	-	-	-
2220820.65120 Supplies - Department	1,500	1,500	1,000	-	-	-
2220820.66040 Furnishings & Small Equipment	1,500	1,500	1,500	-	-	-
2220820.66060 Computer Software & Hardware	20,000	20,000	18,900	-	-	-
2220820.71060 IT Software & Equipment	1,043,000	705,000	794,500	-	(338,000)	(338,000)
2220820.83002 Lease Interest Expense			(10,100)	-	-	-
Total Equip Maint & Replacement - IT	**2,505,300**	**2,252,900**	**1,000,800**	**-**	**(252,400)**	**(252,400)**

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Description	2024 Estimate	2025 Budget	'24E vs. '23A	'24E vs. '24B	'25B vs. '24B	'25B vs. '24E
2220830 Equip Maint & Replacement - PD						
2220830.51010 Full Time Labor	76,500	82,700	(10,100)	-	6,200	6,200
2220830.51030 Over Time Labor	4,400	4,500	3,200	-	100	100
2220830.52010 FICA	5,000	5,400	(300)	-	400	400
2220830.52020 Medicare	1,200	1,300	-	-	100	100
2220830.52030 IMRF	2,200	2,900	300	-	700	700
2220830.52060 Insurance - Health/Dental	20,500	20,800	(500)	-	300	300
2220830.52090 Insurance - Life			(100)	-	-	-
2220830.61090 Professional Services - Other	500	1,000	100	-	500	500
2220830.62120 Education & Training	500	1,000	500	-	500	500
2220830.62150 Repairs	22,900	23,300	4,700	-	400	400
2220830.62160 Maintenance of Equipment	400	400	-	-	-	-
2220830.63030 Utilities - Clean/Waste Dispo	3,000	3,000	-	-	-	-
2220830.65030 Supplies - Clothing	600	600	300	-	-	-
2220830.65100 Supplies - Small Tools	1,400	1,400	400	-	-	-
2220830.65120 Supplies - Department	34,800	35,400	10,800	-	600	600
2220830.65140 Gas, Oil & Anti-Freeze	80,000	80,000	7,500	-	-	-
2220830.71040 Machinery & Equipment	496,000	131,000	496,000	-	(365,000)	(365,000)
Total Equip Maint & Replacement - PD	**749,600**	**394,600**	**512,600**	**-**	**(355,000)**	**(355,000)**
2220840 Equip Maint & Replacement - FD						
2220840.51010 Full Time Labor	103,200	109,200	3,800	-	6,000	6,000
2220840.51030 Over Time Labor	900	1,000	600	-	100	100
2220840.52010 FICA	6,500	6,800	500	-	300	300
2220840.52020 Medicare	1,500	1,600	100	-	100	100
2220840.52030 IMRF	2,900	3,600	800	-	700	700
2220840.52060 Insurance - Health/Dental	20,500	20,800	(300)	-	300	300
2220840.52090 Insurance - Life			(100)	-	-	-
2220840.61090 Professional Services - Other	700	700	300	-	-	-
2220840.62120 Education & Training	400	400	200	-	-	-
2220840.62150 Repairs	110,000	20,000	99,000	-	(90,000)	(90,000)
2220840.62160 Maintenance of Equipment	3,000	3,000	(1,800)	-	-	-
2220840.65030 Supplies - Clothing	700	700	200	-	-	-
2220840.65040 Supplies - Repairs			(800)	-	-	-
2220840.65100 Supplies - Small Tools	1,200	1,200	-	-	-	-
2220840.65120 Supplies - Department	50,000	51,300	3,700	-	1,300	1,300
2220840.65140 Gas, Oil & Anti-Freeze	44,000	44,000	900	-	-	-
2220840.71040 Machinery & Equipment	260,000	350,000	260,000	-	90,000	90,000
Total Equip Maint & Replacement - FD	**605,400**	**614,100**	**367,000**	**-**	**8,700**	**8,700**
321 Housing Trust Fund						
32105.51010 Full Time Labor	35,400	37,700	1,500	-	2,300	2,300
32105.52010 FICA	2,200	2,300	200	-	100	100
32105.52020 Medicare	500	500	-	-	-	-
32105.52030 IMRF	1,000	1,200	300	-	200	200
32105.52060 Insurance - Health/Dental	8,200	8,300	(1,700)	-	100	100
32105.62100 Activities Programming Costs	354,700	397,700	97,200	-	43,000	43,000
Total Housing Trust Fund	**402,000**	**447,800**	**97,400**	**-**	**45,800**	**45,800**
Grand Total	**153,185,800**	**130,611,300**	**49,537,900**	**-**	**(22,574,500)**	**(22,574,500)**

City Code Section	Description	FY2024 Fee	FY2025 Fee
Chapter 15: Annual Fee Resolution			
15.005(C)	Returned Payment Penalty	$50.00	$50.00
15.005(D)	Fee for Utilization of Collection Agency	19% of the Amount of the Delinquent Payment	19% of the Amount of the Delinquent Payment
15.005(E)	Payment Plan Default Administrative Fee	$50.00	$50.00
15.01	Senior Center Membership - Residents	$30.00 Individual / $50.00 Couple	$35.00 Individual / $60.00 Couple
15.01	Senior Center Membership - Non-Residents	$50.00 Individual / $90.00 Couple	$70.00 Individual / $120.00 Couple
15.01	Senior Center Class Fee	$7 for 1-hour class $12 for 2-hour class	$8.00 1-Hour Class* / $14.00 2-Hour Class* *-Multiplied by the number of classes per session.
Chapter 24: Historic Preservation			
24.025(K)	Request for Removal of Landmark Designation	$500.00	$1,000.00
Chapter 31: Appointed Officials			
31.260(C)	Submission Fee - Vital Records	$10.00 per document	$10.00 per document
Chapter 32: Municipal Departments			
32.300	Finger Printing Services - Resident	$15.00	$15.00
32.300	Finger Printing Services - Non-Resident	$20.00	$20.00
Chapter 35: Municipal Funds			
35.100(C)	Copy Charge-8 1/2 x 11 or 8 1/2 x 14, Black & White, First 50 Pages	No Charge	No Charge
35.100(C)	Copy Charge-8 1/2 x 11 or 8 1/2 x 14, Black & White, Addl. Pages	$.15 per page	$.15 per page
35.100(C)	Copy Charge - Police Accident Report	$5.00	$5.00
35.100(C)	Copy Charge - Police Accident Report Investigated by Accident Reconstruction Officer Team	$20.00	$20.00
35.100(C)	Zoning Ordinance	$25.00	$25.00
35.100(C)	Zoning Map - Black and White	$0.60	$0.60
35.100(C)	Zoning Map - Color	$0.75	$0.75
35.100(C)	Master Plan	$2.25	$2.25
35.100(C)	24 inch x 36 inch Document	$2.50	$2.50
35.100(C)	36 inch x 36 inch Document	$3.75	$3.75
35.100(C)	Certification	$1.00 per record, plus applicable copy cost	$1.00 per record, plus applicable copy cost
35.100(C)	Reproduction Charge - Audio Cassette, CD or Other Electronic Media	Actual Cost of Medium	Actual Cost of Medium
35.100(C)	Certified Vital Records - Birth	$15.00 - First Copy $4.00 - Each Additional	$15.00 - First Copy $4.00 - Each Additional

City Code Section	Description	FY2024 Fee	FY2025 Fee
35.100(C)	Certified Vital Records - Death	$17.00 - First Copy $8.00 - Each Additional	$17.00 - First Copy $8.00 - Each Additional
Chapter 37: Gift Ban, Prohibited Political Activities, and Ethics			
37.006(C)(3)	Lobbyist Registration Fee	$25.00	$25.00
Chapter 38: City Administrative Hearing System			
38.017	Administrative Hearing Fee	$50.00	$50.00
Chapter 50: Water and Water Works			
50.210(A)	Water Service Connection - 1" Tap	$1,350 + Meter*	$1,350 + Meter*
50.210(A)	Water Service Connection - 1 1/2" Tap	$1,950 + Meter*	$1,950 + Meter*
50.210(A)	Water Service Connection - 2" Tap	$2,250 + Meter*	$2,250 + Meter*
50.210(A)	Water Service Connection - Over 2"	$500.00 per Inch+Meter*	$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	$150.00
50.210(B)	Water Main Extension (Per Diameter Inch of New Main)	$500.00	$500.00
50.235(E)	Minimum Charge - Monthly Water Bill	$5.00	$5.00
50.275	Delinquent Water Bill Charge (After 30 Days from Date of Statement)	10% of Unpaid Balance	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	$3.236 Base Rate $0.747 Meters & Billing Total: $3.983	$3.349 Base Rate $0.773 Meters & Billing Total: $4.122
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers - 6001 to 8000 Cubic Feet	$3.560 Base Rate $0.822 Meters & Billing Total: $4.381	$3.684 Base Rate $0.851 Meters & Billing Total: $4.535
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers – 8001 or more Cubic Feet	$3.721 Base Rate $0.859 Meters & Billing Total: $4.580	$3.851 Base Rate $0.889 Meters & Billing Total: $4.740
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for All Public, Educational, and Eleemosynary Institutions	$3.236	$3.446
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for all Multi-Family Residential Customers	$3.236 Base Rate $0.747 Meters & Billing Total: $3.983	$3.349 Base Rate $0.773 Meters & Billing Total: $4.122
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Commercial Customers	$3.560 Base Rate $0.822 Meters & Billing Total: $4.381	$3.684 Base Rate $0.851 Meters & Billing Total: $4.535
50.280(A)	Hydrant Meter Deposit Fee	$3,000.00	$3,000.00
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Construction or Other Related Usage or Supplied Hydrant Meter Usage	$3.721 Base Rate $0.859 Meters & Billing Total: $4.580	$3.851 Base Rate $0.889 Meters & Billing Total: $4.740

City Code Section	Description	FY2024 Fee	FY2025 Fee
50.600	Lab Analysis Fee	$20.00	$20.00
50.999(C)	Water Turn On/Turn Off Fee	$50.00 per site visit	$50.00 per site visit (7 a.m. to 3:30 p.m.) $100.00 per site visit (3:31 p.m. to 6:59 a.m.)
Chapter 51: Sewers and Sewage Disposal			
51.175(A)	Base Sewer Charge - Quarterly Residential	$6.25	$6.50
51.175(A)	Base Sewer Charge - Quarterly Commercial	$9.35	$9.70
51.175(A)	Sewer Charge - Low Income	$0.80 per month	$0.85 per month
51.175(B)	Surcharge for Sanitary Sewer Use Residential (Per 100 Cubic Ft.)	$1.35	$1.40
51.175(B)	Surcharge for Sanitary Sewer Use Commercial (Per 100 Cubic Ft.)	$1.35	$1.40
51.300(B)	Stormwater Utility Fee - Base Fee	$8.80 per month	$9.10 per month
51.300(B)	Stormwater Utility Fee Per Impervious Area Unit (IAU)	$8.80 per month	$9.10 per month
51.300(E)(3)(a)	Stormwater Utility Fee Credit Detention and Cleaning	0.25 x Impervious Area Unit Fee	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	0.50 x Impervious Area Unit Fee
51.999	Penalty	$55.00 - $775.00	$55.00 - $775.00
Chapter 53: Construction of Utility Facilities in the Public Rights-of-Way			
53.202	Application Fee for Registration as a Telecommunications Provider	$25.00	$25.00
53.202	Crossing Facility Fee	$500.00/Facility	$500.00/Facility
53.202(F)	Utility Permit Fee	$180.00	$180.00
53.501(D)(11)	SWF Application Fee -Single Facility Application	$650.00	$650.00
53.501(D)(11)	SWF Application Fee -Multiple Facility Application	$350.00/Facility	$350.00/Facility
53.501(D)(11)	SWF Application Fee -Installation of New Utility Pole	$1000.00/Facility	$1000.00/Facility
53.501(O)(2)	City Utility Pole Collocation Fee - Annual (Pole located in the City Right of Way)	$200.00/Facility	$200.00/Facility
53.501(O)(2)	City Utility Pole Collocation Fee - Annual (Pole located on non-Right of Way City Property)	$3600.00/Facility	$3600.00/Facility
Chapter 71: Automated Traffic Law Violations			
71.271(K)	Penalty	$100.00	$100.00
71.271(K)	Additional Penalty if Fine is Unpaid or no Hearing is Requested Within 30 Days	$100.00	$100.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
71.380(D)(1)	High Impact Truck Traffic Fee	Not less than $100.00	Not less than $100.00
71.390(B)(8)	Overweight Vehicle Permit Fee 80,000-99,999 lbs.	Single Trip: $50.00 Round Trip: $95.0 Quarterly: $190.00 Annual: $760.00	Single Trip: $50.00 Round Trip: $95.0 Quarterly: $190.00 Annual: $760.00
71.390(B)(8)	Overweight Vehicle Permit Fee 100,000-119,999 lbs.	Single Trip: $60.00 Round Trip: $115.00 Quarterly: $230.00 Annual: $920.00	Single Trip: $60.00 Round Trip: $115.00 Quarterly: $230.00 Annual: $920.00
71.390(B)(8)	Overweight Vehicle Permit Fee 120,000-139,999 lbs.	Single Trip: $70.00 Round Trip: $135.00 Quarterly: $270.00 Annual: $1,080.00	Single Trip: $70.00 Round Trip: $135.00 Quarterly: $270.00 Annual: $1,080.00
71.390(B)(8)	Overweight Vehicle Permit Fee 140,000-149,999 lbs.	Single Trip: $80.00 Round Trip: $155.00 Quarterly: $310.00 Annual: $1,240.00	Single Trip: $80.00 Round Trip: $155.00 Quarterly: $310.00 Annual: $1,240.00
71.390(B)(8)	Overweight Vehicle Permit Fee 150,000 lbs. or more	Single Trip: $90.00 Round Trip: $180.00 Quarterly: $360.00 Annual: $1,440.00	Single Trip: $90.00 Round Trip: $180.00 Quarterly: $360.00 Annual: $1,440.00
71.390(B)(8)	Oversized Vehicle Permit Fee Not More Than 14 Feet Wide, 14.5 Feet Tall, and 110 Feet Long	Single Trip: $50.00 Round Trip: $70.00 Quarterly: $140.00 Annual: $560.00	Single Trip: $50.00 Round Trip: $70.00 Quarterly: $140.00 Annual: $560.00
71.390(B)(8)	Oversized Vehicle Permit Fee Greater Than 14 Feet Wide, 14.5 Feet Tall, or 110 Feet Long	Single Trip: $70.00 Round Trip: $95.00 Quarterly: $190.00 Annual: $760.00	Single Trip: $70.00 Round Trip: $95.00 Quarterly: $190.00 Annual: $760.00
	General Penalties		
71.999	Violations of Section 71.040	$50.00	$50.00
71.999	Violations of Section 71.320, 71.325, and 71.330, if paid within 20 days after issuance	$25.00	$25.00
71.999	Violations of Section 71.320, 71.325, and 71.330, if paid later than 20 days but not more than 30 days after issuance	$30.00	$30.00
71.999	Violations of Section 71.320, 71.325, and 71.330, if paid later than 30 days after issuance	$35.00	$35.00
71.999	Violations of Section 71.119	$50.00 - $500.00	$50.00 - $500.00
71.999	Violations of other provisions of Chapter 71	$10.00 - $500.00	$10.00 - $500.00
Chapter 72: Parking Regulations			
72.015(C)(3)	Fire hydrant violation	$50.00 per Citation	$100.00 per Citation
72.015(C)(7)	Fire lane / Safety lane violation	$50.00 per Citation	$100.00 per Citation

City Code Section	Description	FY2024 Fee	FY2025 Fee
72.020(B)	Permit Transfer/Replacement Fee - Same Owner, Different Vehicle (Replacement limited to one per permit period)	$5.00	$5.00
72.020(B)(1)	All-Night Permit - Monthly	$15.00	$15.00
72.020(B)(2)(a)	"E" Permit - Quarterly	$80.00	$80.00
72.020(B)(2)(a)	"E" Permit - Annual - 19 or fewer Permits	$285.00	$285.00
72.020(B)(2)(a)	"E" Permit - Annual - 20 or more Permits	$215.00	$215.00
72.020(B)(2)(a)	"E" Permit - Transfer Fee	$10.00	$10.00
72.020(B)(2)(e)	"EU" Permit - Quarterly	$135.00	$135.00
72.020(B)(2)(b)	"RE" Permit - Quarterly	$15.00	$15.00
72.020(B)(2)(C)	"E-A" Permit Annual (Same as fee imposed pursuant to Sec. 72020(B)(2)(a) for "E" Permit-Annual)	$285.00	$285.00
72.020(B)(3)(a)	"C" Permit Parking - Quarterly	$80.00	$80.00
72.020(B)(3)(b)	"C" Permit Parking - Annual	$285.00	$285.00
72.020(B)(3)(C)	Daily Commuter Parking Permit	$3.00 per day	$3.00 per day
72.020(B)(4)	“S” Permit - per Semester	$140.00	$140.00
72.020(B)(5)	"O" Permit - Monthly	$40.00	$40.00
72.020(B)(9)	"CR" Permit - Quarterly	$15.00	$15.00
72.020(B)(12)	"A" Permit - Annual	$20.00	$20.00
72.020(B)(18)	"PCO" Permit - Quarterly	$35.00	$35.00
72.020(B)(24)	"GO" Permit - Monthly - Resident	$35.00	$35.00
72.020(B)(24)	"GO" Permit - Monthly - Non-Resident	$45.00	$45.00
72.020(B)(30)	"PC" Permit - Port Clinton Garage Parking Keycard - 19 or fewer Keycards	$195.00 per quarter	$195.00 per quarter
72.020(B)(30)	"PC" Permit - Port Clinton Garage Parking Keycard - 20 or more Keycards	$145.00 per quarter	$145.00 per quarter
72.020(B)(32)	C&O Permit - Monthly (Effective 10/01/2015)	$35.00	$35.00
72.020(C)	Low-Income Parking Permit Fee Reduction (Eligible for "C", "C&O" and "All-Night" permits only - 1 per household)	50%	50%
72.025(I)(1)	Vehicle Immobilization Fee	$100.00	$100.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
72.062(E)(1)	Disabled Parking Violation - Parking a non-exempt vehicle in a designated handicap space	$250.00	$250.00
72.062(E)(2)	Disabled Parking Violation - Operating an exempt vehicle (parking) but the driver or any passenger is not an individual with disabilities that the exempt vehicle belongs to	$500.00	$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	$100.00 per Citation	$100.00 per Citation
72.999	1 - 4 Citations for violations of all other applicable provisions of the City Code	$25.00 per Citation	$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	$150.00 per Citation	$150.00 per Citation
72.999	5 - 9 Citations for violations of all other applicable provisions of the City Code	$60.00 per Citation	$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	$200.00 per Citation	$200.00 per Citation
72.999	10 or More Citations for violations of all other applicable provisions of the City Code	$120.00 per Citation	$120.00 per Citation
72.999	Late Fee Upon Adjudication per Citation	$20.00	$20.00
72.999	Citation for Permit Violation	$50.00	$50.00
72.999	Citation for No Parking Zone Violation	$50.00	$50.00
Chapter 73: Parking Meter Regulations			
73.035(a)	12-Hour Parking Meter Zone	$3.00	$3.00
73.035(a)	12-Hour Parking Meter Zone - 12-Hour Meter – Port Clinton Garage	$.25 per hour	$.25 per hour
	Parking Meter Regulation Penalties		
73.999	1 - 4 Citations	$25.00	$25.00
73.999	1 - 4 Citations for violations of all other applicable provisions of the City Code	$25.00	$25.00
73.999	5 - 9 Citations	$60.00	$60.00
73.999	10 or More Citations	$120.00	$120.00
73.999	Late Fee Upon Adjudication per Citation	$20.00	$20.00
Chapter 75: Bicycle Regulations			
75.999	Violations - Chapter 75	$50.00	$50.00
Chapter 78: Valet Parking			
78.010(A)(6)	Business District Valet Parking Permit Application Fee – New Permit	$250.00	$250.00
78.010(A)(6)	Business District Valet Parking Permit Application Fee – Renewal Permit	$100.00	$100.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
78.010(A)(6)	Residential District Valet Parking Permit Application Fee	$25.00	$25.00
Chapter 90: Dogs, Cats, and Other Animals			
90.010(C)	Replacement Fee - Annual License	$2.00	$2.00
90.010(D)	Replacement Fee - Annual License	$2.00	$2.00
90.010(D)	Transfer Fee - Annual License	$2.00	$2.00
90.010(E)	Transfer Fee - Annual License	$2.00	$2.00
90.015	"Unaltered" Dog License Fee - Annual	$12.00	$12.00
90.015	"Altered" Dog License Fee - Annual	$7.00	$7.00
90.015	Dangerous Dog License Fee - Annual	$110.00	$110.00
90.015	Vicious Dog License Fee - Annual	$160.00	$160.00
90.080(B)	Impoundment Fee	$5.00	$5.00
90.080(B)	Pound Maintenance Fee - Daily	$20.00	$20.00
90.260(A)	Annual Residential Chicken-Keeping Permit	$50.00	$50.00
90.260(H)(1)	Chicken-Keeping - Penalty	$50.00 - $750.00	$50.00 - $750.00
90.999(E)	General Penalties	$10.00 - $500.00	$10.00 - $500.00
90.999(E)	Late Fee Upon Adjudication per Citation	$20.00	$20.00
90.999	Failure to License Dog	$60.00	$60.00
90.999	Failure to Inoculate Against Rabies	$60.00	$60.00
90.999	Dog Running At Large (1st Offense)	$50.00	$50.00
90.999	Dog Running At Large (2nd Offense)	$75.00	$75.00
90.999	Dog Disturbing the Peace (1st Offense)	$50.00	$50.00
90.999	Dog Disturbing the Peace (2nd Offense)	$75.00	$75.00
90.999	Biting and Attacking Dog	$75.00 - $500.00	$75.00 - $500.00
90.999	Dog - Dangerous Behavior	$100.00 - $500.00	$100.00 - $500.00
90.999	Dog - Vicious Behavior	$200.00 - $500.00	$200.00 - $500.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
90.999	Tethering	$75.00 - $500.00	$75.00 - $500.00
Chapter 93: Streets and Sidewalks			
93.063(B)(9)	Application Fee - Temporary or Seasonal Right-of-Way Displays	$75.00	$75.00
93.115(B)	Sidewalk Removal Permit Fee	$150.00	$150.00
93.221(A)	Minimum Deposit to Accompany Each Driveway Approach Permit	$250.00	$250.00
93.221(C)	Minimum Deposit - Modification of Existing Public Improvements	125% of Cost of Modifications	125% of Cost of Modifications
93.225	Driveway Approach Construction Permit	$75.00	$75.00
93.225	Driveway Approach Resurfacing Permit	$75.00	$75.00
93.270(C)	Driveway and Driveway Approaches Variation Application Review Fee	$225.00	$225.00
93.306(A)	Outdoor Dining Application Fee	$75.00	$75.00
93.306(A)	Outdoor Dining Fee for use of on-street parking	$150.00	$150.00
93.325(B)	Minimum Deposit to Restore Public Way Following Excavation	$100.00	$100.00
93.347	Request for Vacation of Public Right of Way	$150.00	$150.00
93.360 (A)	Address Assignment	$50 per address	$50 per address
Chapter 94: Trees & Shrubs			
94.040	Parkway Tree Removal Permit Fee	$400.00	$400.00
94.125	Low Income Program Tree Removal Services	Cost less 20% discount	Cost less 20% discount
94.320	Building Permit Parkway Restoration Fee (Per 50 Feet of Frontage)	$250.00	$250.00
94.403(C)(6)	Fee in Lieu of Required Protected Tree Replacement	$100.00 per Diameter Inch of required protected tree replacement	$150.00 per diameter at breast height (DBH) inch of required protected tree replacement, rounded up
94.403(C)(6)	Fee in Lieu of Required Key Tree Replacement	$150.00 per Diameter Inch of required key tree replacement	$200.00 per diameter at breast height (DBH) inch of required key tree replacement, rounded up
94.403(C)(6)	Fee in Lieu of Required Heritage Tree Replacement	$200.00 per Diameter Inch of required heritage tree replacement	$250.00 per diameter at breast height (DBH) inch of required heritage tree replacement, rounded up
94.404(G)	Removal of Stop Work Order: Work Undertaken Without a Tree Removal Permit	$500.00	$500.00
94.404(G)	Removal of Stop Work Order: Work Undertaken in Violation of a Tree Removal Permit	$500.00	$500.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
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	$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	$150.00 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	$200.00 per 10 inches of DBH of tree removed, rounded up
94.405(C)(1)	Heritage Tree Removal Permit	$200.00 per 10 inches of DBH of tree removed, rounded up	$250.00 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	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	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	Not less than $50.00 nor more than $1000.00
94.999(D)	Violations of Sections 94.403 through 94.406	$1,000.00	$1,000.00
94.999(E)	Violations of Section 94.407	$4,000.00	$4,000.00
Chapter 95: Nuisances			
95.999	Nuisance - Unlawful Use of Leaf Blower	$150.00	$150.00
95.999	Weeds Over 8 inches High	$75.00 - $500.00	$75.00 - $500.00
95.999(D)(2)	Administrative Fee	25% of the cost of abatement	25% of the cost of abatement
95.999	Violations of Sections 95.001 through 95.050		$25.00 to $750.00
Chapter 96: Garbage, Refuse and Litter			
96.106(A)	Residential Franchise License Fee - Annual	$1,500.00	$1,500.00
96.106(C)	Other Scavenger License Fee - Annual	$500.00	$500.00
96.402	Littering	$75.00 - $500.00	$75.00 - $500.00
96.402	Illegal Dumping	$75.00 - $500.00	$75.00 - $500.00
Chapter 97: Municipal Taxation			
97.100(A)	Utility Tax – Gas	5% of the gross receipts therefrom	5% of the gross receipts therefrom
97.100(B)	Utility Tax – Electricity: First 2,000 kw hours	0.610 cents per kw hour	0.610 cents per kw hour
97.100(B)	Utility Tax – Electricity: Next 48,000 kw hours	0.400 cents per kw hour	0.400 cents per kw hour
97.100(B)	Utility Tax – Electricity: Next 50,000 kw hours	0.360 cents per kw hour	0.360 cents per kw hour

City Code Section	Description	FY2024 Fee	FY2025 Fee
97.100(B)	Utility Tax – Electricity: Next 400,000 kw hours	0.350 cents per kw hour	0.350 cents per kw hour
97.100(B)	Utility Tax – Electricity: Next 500,000 kw hours	0.340 cents per kw hour	0.340 cents per kw hour
97.100(B)	Utility Tax –Electricity: Next 2,000,000 kw hours	0.320 cents per kw hour	0.320 cents per kw hour
97.100(B)	Utility Tax – Electricity: Next 2,000,000 kw hours	0.315 cents per kw hour	0.315 cents per kw hour
97.100(B)	Utility Tax – Electricity: Next 5,000,000 kw hours	0.310 cents per kw hour	0.310 cents per kw hour
97.100(B)	Utility Tax – Electricity: Next 10,000,000 kw hours	0.305 cents per kw hour	0.305 cents per kw hour
97.100(B)	Utility Tax – Electricity: All electricity in excess of 20,000,000 kw hours	0.300 cents per kw hour	0.300 cents per kw hour
97.6	Annual Tax on Coin-in-Slot Amusement	$150.00	$150.00
97.1000(B)	Real Estate Transfer Tax	$5 per $1,000 or fraction thereof of full actual consideration	$5 per $1,000 or fraction thereof of full actual consideration
97.1008	Real Estate Transfer Tax Rebate for Sellers Moving within the City	Eliminated in 2011	Eliminated in 2011
Chapter 99: Commercial Filming			
99.070(A)(1)	Commercial Filming Permit Administrative and Processing Fee- Minor	$150.00	$150.00
99.070(A)(2)	Major Commercial Filming Permit Fee	$200.00	$200.00
99.070(A)(2)	Major Commercial Filming Permit Fee w/one intersection/road closure	$300.00	$300.00
99.070(A)(2)	Major Commercial Filming Permit Fee w/two intersection/road closures	$400.00	$400.00
99.070(A)(2)	Major Commercial Filming Permit Fee w/three intersection/road closures	$500.00	$500.00
99.070(A)(2)	Major Commercial Filming Permit Fee w/four or more intersection/road closures	$600.00	$600.00
99.070(A)(2)	Major Commercial Filming Permit Fee- production area security (applies as a stand alone permit; OR is applied when both officers are required and intersection/road closures occur, and the cost of officer security is greater than the fee for the intersection/road closure)	$300 plus $100 per officer required	$300 plus $100 per officer required
Chapter 101-1: Ambulance Transport Fees			
101-1.003(A)	Basic Life Support	$2,617.59	$2,616.36
101-1.003(A)	Advanced Life Support	$3,044.90	$2,838.25
101-1.003(A)	Mileage Fee - Resident and Non-Resident	$9.46 per mile	$9.46 per mile
Chapter 102: Landscape & Lawn Care Professionals			
102.001(B)	License Fee - Annual - on or before March 31	$100.00	$100.00

2025 ANNUAL FEE RESOLUTION

ORANGE-HIGHLIGHTED FEES ARE CHANGES

City Code Section	Description	FY2024 Fee	FY2025 Fee
102.001(B)	License Fee - Annual - on or after April 1	$125.00	$125.00
102.0050	Failure to Obtain Landscaper's License	$150.00	$150.00
Chapter 104: Pavement Sealant			
104.015(A)	License Fee - Annual - on or before March 31	$100.00	$100.00
104.015(A)	License Fee - Annual - on or after April 1	$125.00	$125.00
104.999(A)	Failure to Obtain a Pavement Sealant License	$150.00	$150.00
Chapter 105: Art Murals			
105.120(A)(6)	Art Mural Application Fee	$75.00	$75.00
105.145(A)	Art Mural Permit Extension Fee	$0.00	$0.00
105.999	Violation of Chapter 105	$50.00 to $1,000	$50.00 to $1,000
Chapter 106-108: Annual Business Registration			
106.005	Annual Registration Fee on or before Dec. 31	$35.00	$35.00
106.005	Annual Registration Fee on or after Jan. 1	$70.00	$70.00
106.005	Annual Registration Fee on or after Feb. 1	$140.00	$140.00
108.01	Annual Massage Establishment License - Renewal on or before March 1	$50.00 $75.00	$50.00 $75.00
108.999	Massage Establishments - Penalty - First Offense	$200.00 - $500.00	$200.00 - $500.00
108.999	Massage Establishments - Penalty - Second Offense	$200.00 - $500.00	$200.00 - $500.00
108.999	Massage Establishments - Penalty - Third and Subsequent Offenses	$500.00 - $1,000.00	$500.00 - $1,000.00
Chapter 109: General Contractors			
109.020	License Fee - Annual	$100.00	$100.00
Chapter 112: Auctions and Auctioneers			
112.025(A)(1)	Auctioneer's License - Annual	$1,000.00	$1,000.00
112.025(A)(2)	Auctioneer License Surety Bond	$1,000.00	$1,000.00
112.035(B)	Auction Sale Special Permit - Per Event	$15.00	$15.00
Chapter 115: Food and Drink Sales			
115.010(B)(1)	20 Seats or Less - Annual License	$100.00	$100.00
115.010(B)(1)	21-100 Seats - Annual License	$150.00	$150.00
115.010(B)(1)	More Than 100 Seats - Annual License	$200.00	$200.00
115.010(B)(2)	Take Out Establishment (Food Store) - Annual License	$100.00	$100.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
115.010(B)(3)	Delivery Establishment - Annual License	$100.00	$100.00
115.999	Failure to Obtain a Restaurant License	$150.00	$150.00
115.999	Failure to Obtain a Food Service License	$150.00	$150.00
Chapter 118: Amusement and Places of Entertainment			
118.036(B)(7)	Raffle Application Fee	$35.00	$35.00
118.400(B)(7)	Non-Refundable Charitable Games Application Fee	$25.00	$25.00
118.605 (A)	Outdoor Special Event Permit-Minor Event	$60.00	$60.00
118.605 (A)	Outdoor Special Event Permit- Major Event	$200.00	$200.00
Chapter 119: Alcoholic Beverages			
119.305(O)	Class T License - Annual	$2,500.00	$2,500.00
119.310(A)(18)	Administrative Application Fee	$250.00	$250.00
119.310(B)(3)	Renewal Application Fee	$100.00	$100.00
119.310(B)(4)	Late Renewal Application Fee	$350.00	$350.00
119.315(B)(2)	Fingerprinting Fee - Per Person	$35.00	$35.00
119.320(A)(4)	Class A License - Annual	$2,500.00	$2,500.00
119.320(A)(4)	Class B License - Annual	$3,820.00	$3,820.00
119.320(A)(4)	Class C-1 License - Annual	$1,500.00	$1,500.00
119.320(A)(4)	Class C-2 License - Annual	$250.00	$250.00
119.320(A)(4)	Class D License - Per Event	$35.00	$35.00
119.320(A)(4)	Class F License - Annual	$1,750.00	$1,750.00
119.320(A)(4)	Class G License - Annual	$1,500.00	$1,500.00
119.320(A)(4)	Class H License - Annual	$3,000.00	$3,000.00
119.320(A)(4)	Class PD License - Annual	$350.00	$350.00
119.320(A)(4)	Class Q License - Annual	$1,550.00	$1,550.00
119.320(A)(4)	Class R-1 License - Annual	$2,580.00	$2,580.00
119.320(A)(4)	Class R-2 License - Annual	$1,550.00	$1,550.00
119.320(A)(4)	Class RF License - Annual	$1,500.00	$1,500.00
119.320(A)(4)	Class RS-1 License - Annual	$3,820.00	$3,820.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
119.320(A)(4)	Class S-1 License - Annual	$2,580.00	$2,580.00
119.320(A)(4)	Class S-2 License - Annual	$1,550.00	$1,550.00
119.320(A)(4)	Class S-3 License - Annual	$3,820.00	$3,820.00
119.320(A)(4)	Class U License - Annual	$2,580.00	$2,580.00
119.320(A)(4)	Class V License - Annual	$2,580.00	$2,580.00
119.320(A)(4)	Class BYOB License - Annual	$500.00	$500.00
119.320(A)(4)	Class W License - Annual	$500.00	$500.00
119.320(A)(4)	Class X-1 License - Per Event	$500.00	$500.00
119.320(A)(4)	Class X-2 License - Per Event	$1,500.00	$1,500.00
119.320(A)(4)	Class SP License - Per Sporting Event	$500.00	$500.00
119.320(A)(4)	Class Y License - Annual	$2,580.00	$2,580.00
119.410	Responsible Alcohol Servers Education Training Fee - 5 to 9 students	$35 per student	$35 per student
119.410	Responsible Alcohol Servers Education Training Fee - 10 or more students	$20 per student	$20 per student
119.580(B)(1)	Beer Keg Security Deposit	$100.00	$100.00
119.601	Sale of Alcohol to a Minor	$250.00 - $1,000.00	$250.00 - $1,000.00
119.601	Use of False/Altered ID (1st Offense)	$250.00 - $1,000.00	$250.00 - $1,000.00
119.601	Use of False/Altered ID (2nd Offense)	$350.00 - $1,500.00	$350.00 - $1,500.00
119.601	Use of False/Altered ID (3rd Offense)	$600.00 - $2,500.00	$600.00 - $2,500.00
119.601	Consumption or Possession of Alcoholic Beverages by Minors (1st Offense)	$250.00 - $1,000.00	$250.00 - $1,000.00
119.601	Consumption or Possession of Alcoholic Beverages by Minors (2nd Offense)	$350.00 - $1,500.00	$350.00 - $1,500.00
119.601	Consumption or Possession of Alcoholic Beverages by Minors (3rd & Subsequent Offense(s))	$600.00 - $2,500.00	$600.00 - $2,500.00
Chapter 121: Electrical Contractors			
121.015	Registration Fee - Annual	$50.00	$50.00
Chapter 124: Assisted Living Facility Fees			
124.015(A)	Annual Assisted Living Facility Registration - Renewal on or before March 1 - Late Renewal After March 1	 $30.00 $45.00	 $30.00 $45.00
124.015(B)	Assisted Living Impact Fee	$5,000.00	$5,000.00
124.999	Violation of Chapter 124	$100.00	$100.00
Chapter 125 Cigarette, Cigars, Tobacco			

2025 ANNUAL FEE RESOLUTION

ORANGE-HIGHLIGHTED FEES ARE CHANGES

City Code Section	Description	FY2024 Fee	FY2025 Fee
125.005	Retail Sale of Cigarette, Cigars, Tobacco License - Annual	$500.00	$500.00
125.201	Cigarette Vending Machine License - Annual	$500.00	$500.00
125.304	Failure to Obtain a Tobacco License	$150.00	$150.00
125.304	Sale of Tobacco Products to a Minor	$150.00	$150.00
125.304	Possession of Tobacco Products by a Minor	$250.00 - $1,000.00	$250.00 - $1,000.00
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	$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	$150.00 per 10' x 10' Space or
126.035(D)(4)(C)	Plaza Vendor Application Fee - Annual License	$150.00	$150.00
Chapter 127: Solicitors			
127.010(A)(17)	Solicitor License Application Fee - Individual	$10.00	$10.00
127.010(A)(17)	Solicitor License Application Fee - Organization	$25.00	$25.00
127.045	Failure to Obtain Solicitor Registration	$75.00 - $500.00	$75.00 - $500.00
127.045	Soliciting Door to Door	$75.00 - $500.00	$75.00 - $500.00
Chapter 129: Alarm Systems			
129.030(A)	Permit Fee - Initial Application	$35.00	$35.00
129.030(A)	Permit Fee - Annual Renewal	$25.00	$25.00
129.050(A)	Penalty For 3rd False Alarm Per Year	$50.00	$50.00
129.050(A)	Penalty For 4th & 5th False Alarms Per Year	$100.00	$100.00
129.050(A)	Penalty For 6th & 7th False Alarms Per Year	$150.00	$150.00
129.050(A)	Penalty For 8th & 9th False Alarms Per Year	$200.00	$200.00
129.050(A)	Penalty For 10th & 11th False Alarms Per Year	$250.00	$250.00
129.050(A)	Penalty For 12 or More False Alarms Per Year	$300.00 + $50 each False Alarm beyond the 12th False	$300.00 + $50 each False Alarm beyond the 12th False
Chapter 130: Offenses Against The Person			
130.999	Interference with Public Officers	$50.00 - $500.00	$50.00 - $500.00
130.999	Conspiracy	$100.00 - $500.00	$100.00 - $500.00
Chapter 131: Offenses Against Property			
131.999	Retail Theft	$200.00	$200.00
Chapter 132: Offenses Against Public Peace			
132.110(A)	False Statements to City Police Officers - Penalty	$50-$500	$50-$500
132.999	Violation - Sections 132.045 (Obstruction of Street) or 132.050 (Picketing)	$50.00 - $1,000.00	$50.00 - $1,000.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
132.999	Violation - All Other Provisions of Chapter 132	\$25.00 - \$500.00	\$25.00 - \$500.00
Chapter 133: Offenses Against Public Morals and Decency			
133.040(A)	Initial Sexual Offender/Predator Registration Fee - per 730 ILCS 150/3	\$100.00	\$100.00
133.040(A)	Renewal Sexual Offender/Predator Registration Fee - per 730 ILCS 150/3	\$100.00	\$100.00
133.999	Possession of Cannabis - Juvenile/Minor	\$200.00 - \$1,000.00	\$200.00 - \$1,000.00
133.999	Possession of Cannabis - Adult	\$250.00	\$250.00
133.999	Possession of Drug Paraphernalia	\$250.00 - \$1,000.00	\$250.00 - \$1,000.00
Chapter 135: Responsibility for Minors			
135.999(C)	Truancy Prohibited	\$50.00 - \$100.00	\$50.00 - \$100.00
Chapter 150: Zoning Code			
150.430 (E)	Penalty - Short-Term Rentals	1st Offense within 24 mo. period Not Less than \$250.00 nor more than \$1,000.00 2nd Offense within 24 mo. period Not Less than \$500.00 nor more than \$1,500.00 3rd Offense within 24 mo. period Not Less than \$1,000.00 nor more than \$2,000.00	1st Offense within 24 mo. period Not Less than \$250.00 nor more than \$1,000.00 2nd Offense within 24 mo. period Not Less than \$500.00 nor more than \$1,500.00 3rd Offense within 24 mo. period Not Less than \$1,000.00 nor more than \$2,000.00
150.525(D)	Pre-Application Review - Nonrefundable; May be applied to full cost	50% of full plan review 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	\$750.00	\$750.00
150.525(D)	Revised Application Fee, Each Occurrence	\$1,000.00	\$1,000.00
150.525(D)	Application for Major Amendment to Existing Planned Development with no new Structures or Expansion of	\$1,000.00	\$1,000.00
150.525(D)	Application for Major Amendment to Existing Planned Development	\$1,500.00	\$1,500.00
150.525(D)	Application Fee for New Planned Development	\$2,000.00	\$2,000.00
150.703.1(E)(4)	Permit Application Review Fee - Beach Structure Permit	\$225.00	\$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	50% of full plan review cost
150.807 (D)	Downtown Parking City Council Parking Waiver	\$200.00	\$200.00
	Application for Variation		
150.1202 (E)(2)(a)	Zoning Board of Appeals Variation Hearing Transcript Fee	\$500.00	\$500.00
150.1202 (E)(2)(a)	Zoning Board of Appeals Continuation Fee, each occurrence	\$50.00	\$50.00

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

City Code Section	Description	FY2024 Fee	FY2025 Fee
150.1202 (E)(2)(a)	Fence Variation, Application Fee	$225.00	$225.00
150.1202 (E)(2)(a)	Variation - Other than Fence - Application Fee	$225.00	$225.00
150.1202 (E)(2)(a)	Compere Referral from City Council - Application Fee	$100.00	$100.00
	Conditional Uses		
150.1402(D)(2)	Pre-Application Discussion with Plan Commission	50% of Application Fee	50% of Application Fee
150.1402(D)(2)	Education and Not-for-Profit Uses	$500.00	$500.00
150.1402(D)(2)	All Other Uses	$1,000.00	$1,000.00
150.1503(C)(3)	Map and/or Text Amendments to the Zoning Code	$750.00	$750.00
150.1503(C)(3)	Duplication & Recordation Deposit (Refundable)	$135.00	$135.00
150.1503(C)(3)	Court Reporter Transcript Deposit (Refundable)	$500.00	$500.00
150.408(B)	Outdoor Dining/Accessory Use Permit	$75.00	$75.00
150.1603(D)(2)	Special Exceptions	$200.00	$200.00
	Permit Fees for Storm water, 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	$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	$640.00
150.1804(A)(4)	(b) Single Family Home/Development < 5 acres w /Floodplain or Wetlands	$1,040.00	$1,040.00
150.1804(A)(4)	(c) Development > 5 acres < 20 acres	$2,400.00	$2,400.00
150.1804(A)(4)	(d) Development > 20 acres < 100 acres	$3,560.00	$3,560.00
150.1804(A)(4)	(e) Development > 100 acres	$7,240.00	$7,240.00
150.1804(A)(4)	2. Minor Development (w/o Detention) (1)	$2,120.00	$2,120.00
150.1804(A)(4)	3. Minor Development (with Detention) (1)	$3,120.00	$3,120.00
150.1804(A)(4)	4. Major Development (Streambank/Shoreline Stabilization Project)	$1,200.00	$1,200.00
150.1804(A)(4)	5. Major Development (Detention - No Floodplain)	$5,440.00	$5,440.00
150.1804(A)(4)	6. Major Development (Grading in Floodplain no detention) (1)	$3,280.00	$3,280.00
150.1804(A)(4)	7. Major Development (w/ Floodplain < 100 acres) (1)	$8,640.00	$8,640.00
150.1804(A)(4)	8. Major Development (w/ Floodplain > 100 acres) (1)	$13,520.00	$13,520.00
150.1804(A)(4)	9. Major Development (w/ Floodplain > 200 acres) (1)	$16,320.00	$16,320.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
150.1804(A)(4)	10. Floodplain/Floodway Accessory Structure Review	$440.00	$440.00
	B. Public Road Developments		
150.1804(A)(4)	1. Public Road Development (Detention and Floodplain Modeling)	$5,800.00	$5,800.00
150.1804(A)(4)	2. Public Road Development (w/ Detention and/or Floodplain Impact)	$4,200.00	$4,200.00
150.1804(A)(4)	3. Public Road Development (No Detention)	$2,200.00	$2,200.00
150.1804(A)(4)	4. In-Kind Replacement	$760.00	$760.00
150.1804(A)(4)	5. Countywide Permit #1	$440.00	$440.00
	C. Certified Community Flood prone Area Base Flood Determination (1)		
150.1804(A)(4)	1. Flood of Record Map Determinations	$560.00	$560.00
150.1804(A)(4)	2. Development or Tributary Area < 20 - Acres	$2,320.00	$2,320.00
150.1804(A)(4)	3. Development or Tributary Area < 100-Acres	$4,080.00	$4,080.00
150.1804(A)(4)	4. Floodplain > 100 Acres < 640 Acres Tributary	$240.00	$240.00
150.1804(A)(4)	5. Floodplain > 640 Acres Tributary Or Floodway Modification	$6,201.00	$6,201.00
Section II.	**Isolated Waters Of Lake County Development (IWLC)**		
150.1804(A)(4)	1. Jurisdictional Determination	$900.00/ea. Wetland impact area	$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	$620.00/ea. Wetland impact area
150.1804(A)(4)	(b) Large Site > 5 acres	$1,620.00/ea. Wetland impact area	$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	$880.00
150.1804(A)(4)	(b) Category-I Permit	$2,720.00	$2,720.00
150.1804(A)(4)	(c) Category-II Permit	$3,640.00	$3,640.00
150.1804(A)(4)	(d) Category-III Permit	$4,400.00	$4,400.00
150.1804(A)(4)	(e) Category-IV Permit (< 1 Acre)	$1,440.00	$1,440.00
150.1804(A)(4)	(f) Category-IAFR Permit (≥ 1 Acre)	$2,760.00	$2,760.00
150.1804(A)(4)	(g) General Permit #2 (Developments <0.1 Acre IWLC Impacts)	$360.00	$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	Add 100% to Section II
150.1804(A)(4)	(b) Hydrology Review	Add 25% to Section II	Add 25% to Section II
150.1804(A)(4)	(c) SMC-Approved Wetland Bank Review	$400.00/Acre + $4,220.00 Bank Review Fee	$400.00/Acre + $4,220.00 Bank Review Fee

City Code Section	Description	FY2024 Fee	FY2025 Fee
150.1804(A)(4)	5. Wetland Restoration Fund Fees		
150.1804(A)(4)	(a) North Branch Chicago River Watershed	$129,900.00/acre of mitigation	$129,900.00/acre of mitigation
150.1804(A)(4)	(b) Lake Michigan Watershed	$125,400.00/acre of mitigation	$125,400.00/acre of mitigation
150.1804(A)(4)	(c) Des Plaines River Watershed	$86,500.00/acre of mitigation	$86,500.00/acre of mitigation
150.1804(A)(4)	(d) Fox River Watershed	$81,500.00/acre of mitigation	$81,500.00/acre of mitigation
Section III.	**Other Fees**		
150.1804(A)(4)	A. Resubmittals (2)	1/3 Base Review Fee	1/3 Base Review Fee
150.1804(A)(4)	B. Permit Not Required Determination (Letter)	$240.00	$240.00
150.1804(A)(4)	C. FEMA Map Revisions	$2,480.00	$2,480.00
150.1804(A)(4)	D. Earth Change Approval	$1,720.00	$1,720.00
150.1804(A)(4)	E. Variances	$4,240.00	$4,240.00
150.1804(A)(4)	F. Appeals	$1,920.00	$1,920.00
150.1804(A)(4)	G. Fee-In-Lieu Of Detention	$1,400.00	$1,400.00
150.1804(A)(4)	H. Miscellaneous LC SMC Staff Time Expenditure (3)	$80 /Hour	$80 /Hour
150.1804(A)(4)	I. Prearranged Inspection Services / $ Per Inspection(4)	$240/Inspection	$240/Inspection
150.1804(A)(4)	J. Enforcement Actions	Add 50% to Base Fee	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	$240.00
150.1804(A)(4)	A. Local Unit of Government Development Deposits	$720.00	$720.00
150.1804(A)(4)	B. Fees Assessed From Inspection Deposits		
150.1804(A)(4)	1. Moderate Violation	$240.00	$240.00
150.1804(A)(4)	2. Major Violation	$720.00	$720.00
150.1804(A)(4)	Pre-Construction Meeting Deposit (Applies to all Development Categories Below)	$500.00	$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	$500.00
150.1804(A)(4)	2. Home Value between $200,000 and $500,000	$750.00	$750.00
150.1804(A)(4)	3. Home Value greater than or equal to $500,000	$1,000.00	$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	$1,000.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
150.1804(A)(4)	2. Home Value between $200,000 and $500,000	$1,500.00	$1,500.00
150.1804(A)(4)	3. Home Value greater than or equal to $500,000	$2,000.00	$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	$2,000.00
150.1804(A)(4)	2. Home Value between $200,000 and $500,000	$3,000.00	$3,000.00
150.1804(A)(4)	3. Home Value greater than or equal to $500,000	$4,000.00	$4,000.00
150.1804(A)(4)	D. Public Road Development	$1,800.00	$1,800.00
150.1804(A)(4)	E. Minor Development - No Detention	$1,800.00	$1,800.00
150.1804(A)(4)	F. Minor Development - With Detention	$2,600.00	$2,600.00
150.1804(A)(4)	G. Major Development	$5,000.00	$5,000.00
150.1804(A)(4)	H. Fees Assessed From Inspection Deposits - Non-Public Projects		
150.1804(A)(4)	1. Moderate Violation	20% of inspection deposit amount	20% of inspection deposit amount
150.1804(A)(4)	2. Major Violation	40% of inspection deposit amount	40% of inspection deposit amount
150.1804(A)(4)	V Review Fees Include Initial Application Fee (1) Major Dev., Minor Dev., Flood prone Area as Defined in Lake County WDO (2) If Additional Review is Required due to Major Re-Design of the Development, The Entire Base Fee May Be Reapplied, Instead of the Additional Fee (3) (Staff Rate Includes All Overhead Expenses) (4) (Inspection Fees Charged For Requested or Agreed Services Rendered) (5) (Includes Three Full Reviews and all Associated Time)		
	Chapter 150 Fees		
150.1909(D)(1)(b)	Vegetation Plan Review - Following Tree Removal w/o Permit	$500.00	$500.00
150.1913(E)	Violation of Section 150.1909	$4,000.00	$4,000.00
150.2028(C)(2)	Temporary Sign Permit - Less Than 12 Square Feet	$60.00	$60.00
150.2028(C)(2)	Temporary Sign Permit - More Than 12 Square Feet	$75.00	$75.00
150.2028(C)(2)	Permit Fee - Erection or Alteration of Permanent Sign	$60.00 + $1.00/Sq. Ft. of Sign Area	$60.00 + $1.00/Sq. Ft. of Sign Area
150.2037	Penalty for Violating Provisions of the City's Sign Code	$50-500.00	$50-500.00
150.2102(C)(2)	Per Unit Cash Payment In Lieu of Providing Affordable Housing	$185,400.00	$185,400.00
150.410(F)(5)(a)	Health Care District Master Site Plan Review or Amendment-Application Fee	$750.00	$750.00

2025 ANNUAL FEE RESOLUTION

ORANGE-HIGHLIGHTED FEES ARE CHANGES

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

City Code Section	Description	FY2024 Fee	FY2025 Fee
	Subdivision Fees		
151.006 (B)	Pre-application Discussion with Plan Commission	50% of Application Fee	50% of Application Fee
151.005(B) & 151.006(B)	Subdivision Review - Three Lots or Less	$400.00	$400.00
151.006(B)	Subdivision Review - Four Lots or More	$700.00, Plus $50.00 for each lot over 4	$700.00, Plus $50.00 for each lot over 4
151.005(B)	Duplication & Recordation Fee	$135.00	$135.00
Chapter 154: Registration and Safety Requirements for Certain Residential Rental Property			
154.005(B)(5)	Regulated Rental Dwelling Registration Fee - Annual Registration	$30.00	$30.00
154.005(C)	Regulated Rental Dwelling Registration Fee - Amended Registration	$0.00	$0.00
154.999(A)	Violation of Regulated Rental Dwelling Registration Requirement (Sec. 154.005) - 1st Offense Within 24-Month Period	Not less than $50.00 nor more than $250.00	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	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	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	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	$50 per Development
Chapter 170: Building Code			
170.108 (C)	Permit to Obstruct a Public Right-of-Way (Street or Pavement)	$250.00 - 1st Day $50.00 - each addl. Day	$250.00 - 1st Day $50.00 - each addl. Day

2025 ANNUAL FEE RESOLUTION

ORANGE-HIGHLIGHTED FEES ARE CHANGES

City Code Section	Description	FY2024 Fee	FY2025 Fee
170.108(C)	Permit to Obstruct a Public Right-of-Way (Sidewalk, Alley, or Public Way)	$100.00 - 1st Day $25.00 - each addl. Day	$100.00 - 1st Day $25.00 - each addl. Day
170.108(C)	Fee to Occupy a Non-Residential Parking Space During Right-of-Way Obstruction	$300.00 per Month	$300.00 per Month
170.115	Fines for Violations of Lights, covers or barricades Ordinance	$25.00 - $500.00	$25.00 - $500.00
170.121	General Inspection Fees	$75.00	$75.00
170.121(J)(1)	Demolition Tax - Single Family Residential Structure (Allocated $10,000 to Affordable Housing Trust Fund and $0 to Multi-Modal Transportation Fund)	$10,000.00	$10,000.00
170.121(J)(1)	Demolition Tax - Multi-Family Residential Structure (minimum) (Allocated $10,000 to Affordable Housing Trust Fund and $0 to Multi Modal Transportation Fund)	$10,000.00	$10,000.00
170.121(J)(1)	Demolition Tax - Multi-Family Residential Structure	$3,000.00/Individual Unit >3	$3,000.00/Individual Unit >3
170.123	Fines for Violation of Construction and Demolition Debris Recycling Ordinance	$100.00 for first offense $500.00 for second offense $1,000 for third and any subsequent offenses	$250 for first offense $750 for second offense $1,500 for third and any subsequent offenses
170.123	Building Permit Fee	$100.00 + 1% of Construction Costs	$100.00 + 1% of Construction Costs
170.127	Administrative Fee	Cost + 25%	Cost + 25%
170.127	Minimum Building Permit Fee	$75.00	$75.00
170.127	Earth Moving Permit - Over $500 of Work	$250.00	$250.00
170.127	Building Relocation Fee	$500.00	$500.00
170.127	Installation of a New Fire Sprinkler System	$150.00	$150.00
170.127	Addition, Alteration, or Repair to an Existing Fire Sprinkler System	$75.00	$75.00
170.127	Installation of a New Fire Alarm System	$150.00	$150.00
170.127	Addition, Alteration, or Repair to an Existing Fire Alarm System	$75.00	$75.00
170.127	Curb Crossing Permit Fee	$75.00	$75.00
170.127	Street Opening Permit Fee	$250.00	$250.00
170.127	Temporary Construction Trailer or Construction Storage Trailer Fee	$50 per month	$50 per month
170.127	Third Party Inspection or Service Fee (for nonstandard / specialty inspections)	City's Costs + 12% Administrative Fee	City's Costs + 12% Administrative Fee
170.127	Occupancy Inspection Fee - Commercial Establishment	$150.00	$150.00
170.127	Heating Equipment Installation Permit Fee - Per 100,000 BTU	$75.00	$75.00
170.127	Permit Fee - Extension of Existing Heating System	$75.00	$75.00
170.127	Cooling Equipment Installation Permit Fee	$75.00 + $1.00/Ton of Cool Capacity	$75.00 + $1.00/Ton of Cool Capacity
170.127	Permit Fee - Extension of Existing Cooling System	$75.00	$75.00

2025 ANNUAL FEE RESOLUTION

ORANGE-HIGHLIGHTED FEES ARE CHANGES

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

City Code Section	Description	FY2024 Fee	FY2025 Fee
170.127	Permit Re-inspection Fee - For Each Inspection Beyond Two (2) Trips	$75.00	$75.00
170.127	Preliminary Plan Review - Single Family Dwelling	$100.00	$100.00
170.127	Preliminary Plan Review - Multi-Family Dwelling	$100.00 + $50.00 Per Additional Unit	$100.00 + $50.00 Per Additional Unit
170.127	Preliminary Plan Review - Commercial Dwelling	$100.00 + $50.00 Per 1,000 Square Ft.	$100.00 + $50.00 Per 1,000 Square Ft.
170.127	Preliminary Plan Review - All Other Dwellings (Including Schools, Hospitals)	$100.00 + $50.00 Per 1,000 Square Ft.	$100.00 + $50.00 Per 1,000 Square Ft.
170.127	Preliminary Plan Review - Accessory Structure	$75.00	$75.00
170.127	Non-refundable Building Plan Submission Fee - New Homes or Additions	$250.00	$250.00
170.127	Third Party Plan Review Services	City's Cost +12% Administrative Fee	City's Cost +12% Administrative Fee
170.127	Plan Review Service - Hourly Rate (City Staff)	$100.00	$100.00
170.127	Plan Review Service - Hourly Rate for Resubmitted Plans or Plan Reviews in Excess of What is Normally Required	$100.00	$100.00
170.127	Rate for Multi-Family or Commercial Plan Review, Design Development, Code Consultation, or Inspection	City's Costs + 12% Administrative Fee	City's Costs + 12% Administrative Fee
170.127	Design Review - Awning	$100.00	$100.00
170.127	Design Review - Parkway or Driveway	$100.00	$100.00
170.127	Lighting Plan Review	$100.00	$100.00
170.127	Design Review Application Fee for Buildings up to 5000 Square Feet	$250.00	$250.00
170.127	Design Review Application Fee for Buildings 5001 Square Feet and Greater	$500.00	$500.00
170.127	Design Review Application Fee for Variation to Standards and Signage (non-fence)	$500.00	$500.00
170.127	Design Review Application Fee for Administrative Review	$100.00	$100.00
170.127	Elevator, Lift or Hoisting Equipment Installation Permit	$75.00 + 1% of Install/Construct Cost	$75.00 + 1% of Install/Construct Cost
170.127	Annual Elevator Inspection Fee (Includes 2 Semi-Annual Inspections)	$135.00	$135.00
170.127	Removal of Stop Work Order - Work Without a Building Permit	$500.00	$500.00
170.127	Removal of Stop Work Order - Work in Violation of a Building Permit	$500.00	$500.00
170.127	Per Visit Re-inspection Fee to Ensure Compliance With Stop Work Order	$75.00 - 1st addl. Inspection $150.00 - 2nd addl.	$75.00 - 1st addl. Inspection $150.00 - 2nd addl.
170.127	Permit Fee - Canopy, Awning, or Marquee	$75.00	$75.00
170.127	Demolition Permit Fee - All Structures	$750.00	$750.00
170.127	Demolition - Interior of Structure	$75.00	$75.00

City Code Section	Description	FY2024 Fee	FY2025 Fee
170.127	Demolition - Exterior of Structure	$100.00	$100.00
170.127	Roofing Work Permit Fee	$75.00	$75.00
170.127	Roofing Work Permit Fee (Residential)	$75.00	$75.00
170.127	Drainage and Grading Reviews	$500.00	$500.00
170.127(IFC)	License to Operate (Operational Permit)	$0.00	$0.00
170.127(IFC)	Construction Permit - New Systems	$150.00	$150.00
170.127(IFC)	Construction Permit - Alterations to Existing Systems	$75.00	$75.00
170.128	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	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
170.708	Deposit/Letter of Credit - Each Sewer or Water Tap Installation Permit	$500.00	$500.00
170.710(A)	Plumbing Permit - Base Fee	$75.00	$75.00
170.710(A)	Plumbing Permit Fee - Each New Plumbing Fixture	$5.00	$5.00
170.710(B)	Plumbing Permit Fee - Each Replacement Plumbing Fixture	$5.00	$5.00
170.710(A)	Fee for Each Lawn Sprinkler or Outlet	$0.50	$0.50
170.710(A)	Safety Lockout Device Installation Fee	$30.00	$30.00
170.710(A)	Annual Safety Lockout Device Inspection and Maintenance Fee	$30.00	$30.00
170.710(C)	Replacement Water Heater Permit	$75.00	$75.00
170.710(D)	Third Party Inspection or Service Fee (for non-standard / specialty inspections)	City's Costs + 12% Administrative Fee	City's Costs + 12% Administrative Fee
170.712(A)	Sanitary or Storm Sewer Connection Fee	$450.00 per dwelling unit	$450.00 per dwelling unit
170.712(B)	Permit Fee - Dye Test	$100.00	$150.00
170.127	Electrical Permit Fee	$75.00	$75.00
170.127	Wiring Openings (fee based upon # of openings)	$.050 each	$.050 each
170.127	Electrical Fixtures (fee based upon # of fixtures)	$0.50 each	$0.50 each
170.127	Electrical Motors (fee based upon # of horsepower)	$0.50 each	$0.50 each
170.127	Electrical Heating (fee based upon # of kilowatts)	$0.50 each	$0.50 each

City Code Section	Description	FY2024 Fee	FY2025 Fee
170.127	Swimming Pools (fee based upon # of fixtures)	$0.50	$0.50
170.127	Electrical Signs (fee based upon # of fixtures)	$0.50	$0.50
170.127	Re-Inspections	$75.00 - 1st addl. Inspection $150.00 - 2nd addl. Inspection $225.00 - each addl. Inspection	$75.00 - 1st addl. Inspection $150.00 - 2nd addl. Inspection $225.00 - each addl. Inspection
170.127	Elevators, Lift or Hoist Motors (fee based upon # of horsepower)	$0.50 each	$0.50 each
170.127	Service Revision	$75.00	$75.00
170.199(A)	General Fine for Building Code Violations	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement
170.199(A)	Fine for Residential Code Violations	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement
170.199(B)	Fine for Violation of Stop Work Order	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement
170.199(B)	Fine for Violation of Fire Code Stop Work Order	$500.00	$500.00
170.199(B)	Fine for Violation of Residential Code Stop Work Order	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement Costs	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement Costs
170.199(C)	Fine for working without the proper State license	$500.00	$500.00
170.199(D)	General Fine for failure to obey Building Official	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement Costs	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement Costs
170.199(D)	Fine for failure to obey Building Official related to Residential Code	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement Costs	$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement Costs

City Code Section	Description	FY2024 Fee	FY2025 Fee
Chapter 171: Drainage & Grading			
171.999	Violations of Section 171		$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement Costs
Chapter 172: Infill Construction			
172.999	Violations of Section 172		$25.00 to $750.00 First Offense $50.00 to $750.00 Second and all Subsequent Offenses + City's Enforcement Costs
Chapter 173: Location of Fences & Flagpoles			
173.020	Fence Permit Fee	$75.00	$75.00
173.030(B)	Chapter 173 Variance Application Filing Fee	$225.00	$225.00
173.999	Violations of Section 173	Same fee was in the City Code in FY2024 as is proposed for the FY2025 Annual Fee Resolution	$25.00 to $200.00 For Each Offense and Day of Offense
Chapter 174: Housing Code			
174.103 (IPMC 103.5.2)	Placard Removal - Unfit for Occupancy	$500.00	$500.00
174.103 (IPMC 103.5.2)	Occupancy Inspection - Existing Structure	$150.00	$150.00
174.103 (IPMC 103.5.2)	Re-Inspections	$75.00 - 1st addl. Inspection $150.00 - 2nd addl.	$75.00 - 1st addl. Inspection $150.00 - 2nd addl.
174.103 (IPMC 103.5.2)	Administrative Fee	Cost + 25%	Cost + 25%
174.202	Boarding or Lodging House License Application Fee	$50.00	$50.00
174.205(B)	Boarding or Lodging House Initial Inspection Fee	$50.00	$50.00
174.205(B)	Boarding or Lodging House Subsequent Inspection Fee	$50.00	$50.00
174.999	General Fine for Violations of the Property Maintenance and Housing Code	$250.00 to $2,000.00 + City's Costs	$250.00 to $2,000.00 + City's Costs
174.999	Fine for failure to obey Building Official	$250.00 to $2,000.00	$250.00 to $2,000.00
174.999	Fine for Violation of a Stop Work Order	$250.00 to $2,000.00	$250.00 to $2,000.00
Other			
Resolution No. R-118-05	East Pocket Park Sign/Display Permit	$60.00	$60.00

PERSONNEL OVERVIEW
COMPENSATION PLAN

Non-Collectively Bargained Pay Grades
Effective January 1, 2025

NON-EXEMPT			
Grade	Minimum	Mid Point	Maximum
3	15.45	18.29	21.13
4	15.45	19.31	23.17
5	16.99	21.24	25.49
6	18.75	23.44	28.12
7	20.76	25.96	31.15
8	23.07	28.84	34.61
9	25.72	32.15	38.58
10	28.73	35.92	43.10
11	32.17	40.21	48.25
12	36.10	45.12	54.14
13	40.59	50.73	60.88

EXEMPT			
Grade	Minimum	Mid Point	Maximum
9	53,493.59	66,866.98	80,240.38
10	59,759.36	74,699.21	89,639.05
11	66,906.78	83,633.48	100,360.17
12	75,074.27	93,842.84	112,611.40
13	84,422.76	105,528.44	126,634.13
14	95,144.31	118,930.39	142,716.47
15	107,461.30	134,326.63	161,191.95
16	121,637.60	152,047.00	182,456.40
17	138,586.87	173,233.59	207,880.31

EXECUTIVE			
Grade	Minimum	Mid Point	Maximum
17	129,925.19	173,233.59	216,541.99
18	148,992.31	198,656.41	248,320.51

CITY MANAGER	
Grade	Annualized Compensation
City Manager	300,224.31

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

Non-Collectively Bargained Full-Time Positions - Effective January 1, 2025

NON-EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
8	80010000*	Administrative and Customer Service Specialist	23.07	28.84	34.61
8	20010000*	Finance and Customer Service Specialist	23.07	28.84	34.61
8	50010000*	Permit and Customer Service Technician	23.07	28.84	34.61
8	60410000*	Bus Driver	23.07	28.84	34.61
8	103200001	Business Development Specialist	23.07	28.84	34.61
8	30010000*	Police Records Specialist	23.07	28.84	34.61
9	103300001	Administrative Program Specialist	25.72	32.15	38.58
9	102100002	Multimedia Specialist	25.72	32.15	38.58
9	30020000*	Community Service Officer	25.72	32.15	38.58
9	600200001	Assistant City Forester	28.73	35.92	43.10
10	50020000*	Building/Housing Inspector	28.73	35.92	43.10
10	502200001	Zoning and Permit Technician	28.73	35.92	43.10
10	102700001	Communications and Events Coordinator	28.73	35.92	43.10
10	600300001	Contract Specialist	28.73	35.92	43.10
10	201800001	IT Support Technician	28.73	35.92	43.10
10	300400001	Evidence Custodian	28.73	35.92	43.10
10	80040000*	Executive Assistant	28.73	35.92	43.10
10	60040000*	Facilities Technician	28.73	35.92	43.10
10	50040000*	Fire Inspector	28.73	35.92	43.10
11	500600001	Permit and Customer Service Supervisor	32.17	40.21	48.25
11	60050000*	Engineering Technician	32.17	40.21	48.25
11	50070000*	Plan Examiner/Inspector	32.17	40.21	48.25
12	60060000*	Engineering Inspector	36.10	45.12	54.14
12	502600001	Building/Housing Inspector II	36.10	45.12	54.14
12	500800001	Senior Inspector	36.10	45.12	54.14
12	600700001	Facilities Supervisor	36.10	45.12	54.14
12	60080000*	Foreman	36.10	45.12	54.14
12	400100001	Public Safety Mechanic	36.10	45.12	54.14
13	500900001	Senior Plan Examiner/Inspector	40.59	50.73	60.88
13	601000001	City Forester	40.59	50.73	60.88

PERSONNEL OVERVIEW
COMPENSATION PLAN
Non-Collectively Bargained Full-Time Positions - Effective January 1, 2025

EXEMPT					
Grade	**Position No.**	**Title**	**Minimum**	**Mid Point**	**Maximum**
9	100300001	Social Services Coordinator	53,493.59	66,866.98	80,240.38
9	100400001	Senior Services Program Coordinator	53,493.59	66,866.98	80,240.38
9	201500001	Payroll and Customer Service Specialist	53,493.59	66,866.98	80,240.38
9	201900001	Utility Billing Specialist	53,493.59	66,866.98	80,240.38
10	200300001	Accountant	59,759.36	74,699.21	89,639.05
10	100500001	Human Resources Generalist	59,759.36	74,699.21	89,639.05
10	80110000*	Management Analyst	59,759.36	74,699.21	89,639.05
10	103000001	Marketing Coordinator	59,759.36	74,699.21	89,639.05
10	103400001	Sustainability Specialist	59,759.36	74,699.21	89,639.05
10	501000002	Planner	59,759.36	74,699.21	89,639.05
10	102500001	Social Services Specialist	59,759.36	74,699.21	89,639.05
10	601100001	Water Plant Chemist	59,759.36	74,699.21	89,639.05
11	102800001	Resiliency Manager	66,906.78	83,633.48	100,360.17
11	103400002	Sustainability Manager	66,906.78	83,633.48	100,360.17
11	200300003	Senior Accountant	66,906.78	83,633.48	100,360.17
11	50100000*	Planner II	66,906.78	83,633.48	100,360.17
12	300500001	Records Supervisor	75,074.27	93,842.84	112,611.40
12	600900002	Lead Water Plant Operator	75,074.27	93,842.84	112,611.40
12	103500001	Risk Manager	75,074.27	93,842.84	112,611.40
12	100700001	Business Development Manager	75,074.27	93,842.84	112,611.40
12	103100001	Assistant Human Resources Manager	75,074.27	93,842.84	112,611.40
12	100800001	Deputy City Clerk	75,074.27	93,842.84	112,611.40
12	801000001	Social Worker	75,074.27	93,842.84	112,611.40
12	601200001	Transit Coordinator	75,074.27	93,842.84	112,611.40
13	50011000*	Senior Planner	84,422.76	105,528.44	126,634.13
13	100900001	Assistant to the City Manager	84,422.76	105,528.44	126,634.13
13	200500001	Senior Systems Administrator	84,422.76	105,528.44	126,634.13
13	200600001	Senior Network/Systems Engineer	84,422.76	105,528.44	126,634.13
13	60140000*	Civil Engineer	84,422.76	105,528.44	126,634.13
14	201600001	Accounting Manager	95,144.31	118,930.39	142,716.47
14	101000001	Manager of Senior Services	95,144.31	118,930.39	142,716.47
14	101100001	Communications Manager	95,144.31	118,930.39	142,716.47
14	601500001	Assistant Superintendent	95,144.31	118,930.39	142,716.47
14	604600001	Utilities Superintendent	95,144.31	118,930.39	142,716.47
14	601600001	Water Plant Superintendent	95,144.31	118,930.39	142,716.47
14	601700001	Assistant Director of Public Works	95,144.31	118,930.39	142,716.47
15	501200001	Building Division Manager	107,461.30	134,326.63	161,191.95
15	101300001	Human Resources Manager	107,461.30	134,326.63	161,191.95
16	200700001	Manager of Information Technology	121,637.60	152,047.00	182,456.40
16	601800001	City Engineer	121,637.60	152,047.00	182,456.40
16	501300001	Deputy Director of Community Development	121,637.60	152,047.00	182,456.40
16	601900001	Deputy Director of Public Works	121,637.60	152,047.00	182,456.40
16	200900001	Deputy Finance Director	121,637.60	152,047.00	182,456.40
16	40020000*	Fire Department Battalion Chief	121,637.60	152,047.00	182,456.40
16	30060000*	Police Commander	121,637.60	152,047.00	182,456.40
17	400300001	Deputy Fire Chief	138,586.87	173,233.59	207,880.31
17	300700001	Deputy Police Chief	138,586.87	173,233.59	207,880.31

PERSONNEL OVERVIEW
COMPENSATION PLAN

Non-Collectively Bargained Full-Time Positions - Effective January 1, 2025

EXECUTIVE					
Grade	**Position No.**	**Title**	**Minimum**	**Mid Point**	**Maximum**
17	10140000*	Assistant City Manager	129,925.19	173,233.59	216,541.99
18	101500001	Deputy City Manager	148,992.31	198,656.41	248,320.51
18	501400001	Director of Community Development	148,992.31	198,656.41	248,320.51
18	602000001	Director of Public Works	148,992.31	198,656.41	248,320.51
18	201000001	Finance Director	148,992.31	198,656.41	248,320.51
18	400400001	Fire Chief	148,992.31	198,656.41	248,320.51
18	300800001	Chief of Police	148,992.31	198,656.41	248,320.51

CITY MANAGER			
Grade	**Position No.**	**Title**	**Annualized Compensation**
City Manager	101600001	City Manager	300,224.31

ELECTED AND APPOINTED OFFICIALS			
Grade	**Position No.**	**Title**	**Annualized Compensation**
Mayor	700000002	Mayor	13,500.00
Council	70000000*	Council Member	9,500.00

PERSONNEL OVERVIEW
COMPENSATION PLAN

Non-Collectively Bargained Part-Time & Temporary Positions - Effective January 1, 2025

Grade	Position No.	Title	Minimum	Mid Point	Maximum
PART TIME					
5	60210000*	Recycling Worker	16.99	21.24	25.49
5	80050000*	Undergraduate Intern	16.99	21.24	25.49
6	80160000*	Clerical Support	18.75	23.44	28.12
6	03540	Program and Clerical Support	18.75	23.44	28.12
6	80070000*	Records Clerk	18.75	23.44	28.12
7	80050000*	Administrative Intern	20.76	25.96	31.15
7	80050000*	Planning Intern	20.76	25.96	31.15
7	101900001	Rental Worker	20.76	25.96	31.15
8	801300001	Administrative and Customer Service Specialist	23.07	28.84	34.61
8	05090	Finance and Customer Service Specialist	23.07	28.84	34.61
8	503100001	Permit and Customer Service Technician	23.07	28.84	34.61
8	102000001	Business Development Assistant	23.07	28.84	34.61
8	60410000*	Bus Driver	23.07	28.84	34.61
8	06410	Public Access Coordinator	23.07	28.84	34.61
8	802200001	Engineering Secretary	23.07	28.84	34.61
8	30010000*	Police Records Specialist	23.07	28.84	34.61
9	05050	Community Service Officer	25.72	32.15	38.58
9	602200001	Forestry Worker	25.72	32.15	38.58
10	602300001	Facilities Worker	28.73	35.92	43.10
10	502500001	Building/Housing Inspector	28.73	35.92	43.10
10	50160000*	Plumbing Inspector	28.73	35.92	43.10
10	06610	Zoning and Permit Technician	28.73	35.92	43.10
10	06355	Risk Manager	28.73	35.92	43.10
10	06235	Diversity, Equity, Inclusion, & Belonging Specialist	28.73	35.92	43.10
11	06550	Housing Planner	32.17	40.21	48.25
11	06555	Program Analyst	32.17	40.21	48.25
11	06020	Grant Analyst	32.17	40.21	48.25
TEMPORARY					
Grade	**Position No.**	**Title**	**Minimum**	**Mid Point**	**Maximum**
3	80060000*	Clerical I	15.45	18.29	21.13
5	80060000*	Clerical II	16.99	21.24	25.49
5	03580	Intern	16.99	21.24	25.49
5	60440000*	Public Works Worker	16.99	21.24	25.49
7	80060000*	Clerical III	20.76	25.96	31.15
7	05160	Planning Intern / Program Analyst / Management Analyst	20.76	25.96	31.15
7	60240000*	Public Works Worker - CDL	20.76	25.96	31.15
8	604200001	Ravinia Bus Driver	23.07	28.84	34.61
9	80060000*	Clerical IV	25.72	32.15	38.58
9	03620	Public Works Worker - Forestry	25.72	32.15	38.58
9	602500001	Ravinia Foreman	25.72	32.15	38.58
10	03610	Public Works Worker - Facilities	28.73	35.92	43.10
10	03710	Building/Housing Inspector	28.73	35.92	43.10
10	03740	Planner	28.73	35.92	43.10
11	03810	Plan Examiner/Inspector	32.17	40.21	48.25
11	03815	Engineering Inspector	32.17	40.21	48.25
13	03910	Senior Planner	40.59	50.73	60.88

PERSONNEL OVERVIEW
COMPENSATION PLAN

Collectively Bargained Positions
Effective January 1, 2025

FULL TIME

Pos. No.	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
602600001	Maintenance Aide	42,963.25	44,467.14	46,688.73	49,023.94	51,474.45	54,048.68	56,751.69	59,588.19
60270000*	Maintenance Worker	62,190.12	64,313.63	67,454.22	70,749.74	74,211.00	77,846.35	81,662.82	85,670.44
60280000*	Water Plant Operator	70,359.37	72,821.99	76,463.32	80,286.72	84,300.67	88,515.92	92,941.58	97,588.10
602900001	Water Plant Mechanic	70,359.37	72,821.99	76,463.32	80,286.72	84,300.67	88,515.92	92,941.58	97,588.10
603000001	Fleet Mechanic	67,805.64	70,178.96	73,688.37	77,371.55	81,240.99	85,303.09	89,567.57	94,045.91
40050000*	Firefighter	----	79,197.11	83,205.51	87,419.29	91,843.74	96,493.58	101,381.47	106,511.11
40050000*	Fire Fighter EMT I	----	80,872.96	84,881.88	89,094.60	93,520.08	98,169.40	103,054.67	108,187.49
40050000*	Fire Fighter EMT II	----	85,723.45	89,844.00	94,173.67	98,724.50	103,503.91	108,527.72	113,801.11
40060000*	Fire Lieutenant EMT I	----	93,477.79	98,124.36	103,008.30	108,136.66	113,526.61	119,189.09	125,138.09
40060000*	Fire Lieutenant EMT II	----	98,293.89	103,052.48	108,053.97	113,306.11	118,824.53	124,622.71	130,713.22
30110000*	Police Officer	82,713.15	85,608.03	89,724.56	94,045.99	98,672.02	103,605.98	108,786.49	114,226.22
30120000*	Police Sergeant (2080)	98,784.11	102,081.52	106,954.26	112,073.10	117,447.45	123,090.50	129,015.46	135,236.56

PART TIME

Pos. No.	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
603100002	Maintenance Worker	25.72	26.62	27.95	29.36	30.82	-	-	-

CITY OF HIGHLAND PARK
DEMOGRAPHICS
LAST TEN FISCAL YEARS

Fiscal Year	Population[1]	Per Capita Income[1]	School Enrollment[2]	Unemploy-ment Rate[3]	Total Personal Income[4]	Median Age[1]	College Degree[1]
2014	29,763	65,555	6,236	5.0%	1,951,113,465	45.2	67.6%
2015	29,871	68,688	6,475	5.1%	2,051,779,248	45.4	69.5%
2016	29,743	73,056	6,133	3.9%	2,172,904,608	45.8	71.1%
2017	29,641	77,511	6,101	3.2%	2,297,503,551	45.0	71.0%
2018	29,767	81,651	5,948	3.5%	2,430,505,317	45.0	71.9%
2019	29,622	86,964	5,389	3.0%	2,576,047,608	46.0	74.4%
2020	29,628	90,442	5,292	3.0%	2,679,615,576	47.1	73.8%
2021	30,176	90,133	5,014	3.7%	2,719,853,408	47.2	75.6%
2022	30,245	93,309	5,102	3.1%	2,822,130,705	48.4	76.4%
2023	30,209	97,953	4,950	4.0%	2,959,062,177	48.0	76.4%

Notes:

(1) U.S. Census Bureau

(2) Illinois State Board of Education

(3) Illinois Department of Employment Security

(4) Population times Per Capita Income

CITY OF HIGHLAND PARK
PRINCIPAL EMPLOYERS

Last Fiscal Year

Employer	2023		
	Employees		% Total Municipal Employment
Highland Park Hospital	1,200		8.1%
Ravinia Festival	752	(1)	5.1%
Township High School District 113	652	(1)	4.4%
North Shore School District 112	535		3.6%
TrueNorth Educational Cooperative 804	420		2.8%
City of Highland Park	271	(1)	1.8%
First Bank of Highland Park	128		0.9%
Dick Blick Holdings	100		0.7%
Highland Park Post Office	85	(1)	0.6%
Aspiritech, NFP	75		0.5%
Total	4,218		28.5%

Nine Years Prior

Employer	2014		
	Employees		% Total Municipal Employment
Highland Park Hospital	1,200		8.3%
School District No. 112	740		5.1%
Ravinia Festival	690	(1)	4.8%
North Suburban Special Education District	506		3.5%
Township High School District No. 113	398		2.8%
City of Highland Park	244		1.7%
Highland Park Public Library	94		0.7%
Highland Park Post Office	85		0.6%
First Bank of Highland Park	84		0.6%
Mesirow Financial	70		0.5%
Total	4,111		28.5%

Notes:

(1) Includes full-time and seasonal employees

(2) Source: the Illinois Manufacturers Directory, the Illinois Services Directory, selected telephone survey and City records.

CITY OF HIGHLAND PARK
PRINCIPAL TAXPAYERS

Last Fiscal Year

Taxpayer[1]	Business/Service	12/31/2023 Equalized Assessed Valuation[2]	as a % of Total EAV
Albion Jacobs Highland Park LLC	Real Property	17,290,152	0.72%
T Renaissance IL LLC	Business/Retail Center	9,383,160	0.39%
Federal Realty Investment Trust	Business/Retail Center	8,376,465	0.35%
Americana Associates	Real Property	8,332,500	0.35%
SE McGovern House Transitory LLC	Real Property	8,268,856	0.35%
Midwest Family Housing LLC	Real Property	7,553,288	0.32%
Target Corporation T - 1168	Real Property	6,796,321	0.28%
Ernie D Semersky	Real Property	5,137,404	0.21%
Extra Space Properties 113 LLC	Real Property	4,749,525	0.20%
James & Wendy Abrams	Real Property	4,745,379	0.20%
	Total	80,633,050	3.37%
	2021 Total EAV	2,392,123,617	
	Percentage of Total	3.37%	

Nine Years Prior

Taxpayer[1]	Business/Service	12/31/2013 Equalized Assessed Valuation[2]	as a % of Total EAV
Metzler I Renaissance Place LP	Retail Property	9,874,309	0.48%
Midwest Family Housing LLC	Real Property	7,933,281	0.38%
Federal Realty Investment Trust	Business/Retail Center	6,497,935	0.31%
Highland Park Associates II LLC	Real Property	4,315,565	0.21%
Klairmont Family Associates	Business/Retail Center	4,271,585	0.21%
Americana Apartments	Apartments	3,898,505	0.19%
Sunset Food Mart, Inc.	Retail Property - Grocery Store	3,578,858	0.17%
Ameritech-Illinois	Utility	3,556,747	0.17%
RSV Partners	Real Property	3,309,036	0.16%
Evergreen Real Estate Services	Real Property	3,087,485	0.15%
	Total	50,323,306	2.44%
	2012 Total EAV	2,063,609,750	
	Percentage of Total	2.44%	

Notes:

(1) Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations have been overlooked. The 2023 EAV is the most current available for all taxpayers

(2) Source: Lake County Clerk

CITY OF HIGHLAND PARK

PROPERTY TAX HISTORY

LEVIES AND COLLECTIONS

Tax Levy Year	Tax Levy as Abated[1]	Tax Collection Year	Tax Collected in Tax Collection Year	Percent of Levy Collected	Delinquent Taxes Collected in CY[2]	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2013	16,199,337	2014	16,085,461	99.3%	-	16,085,461	99.3%
2014	16,316,623	2015	16,254,541	99.6%	-	16,254,541	99.6%
2015	16,316,594	2016	16,294,280	99.9%	-	16,294,280	99.9%
2016	17,061,848	2017	16,898,118	99.0%	-	16,898,118	99.0%
2017	17,482,295	2018	17,374,483	99.4%	-	17,374,483	99.4%
2018	18,556,415	2019	18,449,447	99.4%	-	18,449,447	99.4%
2019	19,028,104	2020	18,853,219	99.4%	-	18,449,447	99.4%
2020	20,127,819	2021	19,961,153	99.1%	-	18,853,219	99.1%
2021	20,551,725	2022	20,575,387	99.2%	-	19,961,153	99.2%
2022	21,717,105	2023	21,576,808	99.4%	-	21,576,808	99.4%

Notes:

(1) 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.

(2) 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.

CITY OF HIGHLAND PARK
PROPERTY TAX HISTORY
PROPERTY ASSESSMENT/TAX INFORMATION

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

Tax Year	2019	2020	2021	2022	2023
CITY EQUALIZED ASSESSED VALUATION[1]					
Residential	2,093,191,544	2,055,603,901	2,049,956,208	2,121,368,354	2,274,563,706
Farm	972,370	958,367	956,015	2,246	1,679,301
Commercial	254,156,305	239,253,308	243,905,915	266,318,526	299,514,018
Industrial	489,659	488,055	488,055	494,435	489,084
Railroad	3,204,766	3,332,597	3,332,597	3,940,056	4,243,555
Total Excluding TIFs	2,404,375,244	2,352,014,644	2,299,636,228	2,298,640,647	2,580,489,664
TIF Incremental EAV	4,250,768	10,683,525	5,319,341	5,707,001	6,104,122
Total Including TIFs	2,408,626,012	2,362,698,169	2,304,955,569	2,304,347,648	2,586,593,786
Percent change +(-)	-2.1%	-2.0%	-0.3%	-0.3%	12.2%

REPRESENTATIVE TAX RATES[1]

CITY OF HIGHLAND PARK[2]					
Corporate	0.147	0.213	0.218	0.219	0.176
Street and Bridge	0.124	0.113	0.120	0.123	0.126
Library	0.219	0.224	0.226	0.217	0.208
Pensions	0.266	0.273	0.273	0.262	0.269
Bonds	0.052	0.053	0.055	0.079	0.087
All Other[3]	0.000	0.000	0.013	0.008	0.007
TOTAL	0.809	0.875	0.904	0.909	0.872

OTHERS					
Lake Cty. & Forest Pres. District	0.777	0.780	0.777	0.762	0.754
North Shore Sanitary District	0.153	0.157	0.158	0.160	0.159
Park District of Highland Park	0.560	0.572	0.608	0.612	0.596
HP Elementary School D112	3.039	3.184	3.299	3.676	3.560
Township High School No. 113	2.280	2.391	2.486	2.525	2.477
College of Lake County No. 532	0.282	0.290	0.293	0.296	0.294
All Others	0.068	0.067	0.069	0.066	0.060
TOTAL	7.966	8.317	8.595	9.005	8.772

CITY TAX EXTENSIONS AND COLLECTIONS[1] (City Purposes Only)

	Taxes	Current Collections	
Levy Year	Extensions[4]	Amount	Percent
2018	18,556,415	18,449,447	99.4%
2019	19,028,104	18,853,219	99.1%
2020	20,127,819	19,961,153	99.2%
2021	20,551,725	20,575,387	100.1%
2022	21,717,105	21,576,508	99.4%

Notes:
1. Data Source is Lake County.
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, Street Construction and PTAB/CE Recapture.
4. Tax extensions have not been adjusted for abatements.

CITY OF HIGHLAND PARK

PROPERTY TAX HISTORY

ASSESSED / ACTUAL VALUE OF PROPERTY

Tax 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]					
2014	1.864B	187.1M	444,603	665	2.255M	2.053B	0.795	6.160B	-0.5%	33%
2015	1.974B	202.8M	439,539	772	2.668M	2.179B	0.75	6.537B	6.1%	33%
2016	2.10B	212.3M	472,885	1,257	2.711M	2.314B	0.737	6.942B	6.2%	33%
2017	2.18B	223.7M	481,655	1,497	2.762M	2.408B	0.726	7.225B	4.1%	33%
2018	2.178B	222.9M	482,480	1,745	2.952M	2.404B	0.772	7.213B	-0.2%	33%
2019	2.093B	254.2M	489,659	970,375	3.205M	2.352B	0.809	7.056B	-2.2%	33%
2020	2.056B	239.3M	488,055	958,367	3.333M	2.300B	0.875	6.899B	-2.2%	33%
2021	2.050B	243.9M	488,055	957,872	3.333M	2.299B	0.904	6.897B	-0.3%	33%
2022	2.121B	266.3M	494,435	2,246	3.940M	2.392B	0.91	7.176B	4.1%	33%
2023	2.275B	299.5M	489,084	1.679M	4.244M	2.580B	0.87	7.741B	7.9%	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

As a best practice and as part of the City's long-term financial planning, an examination of debt capacity is updated 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 Equipment Funds.

The City presently has no statutory limit on the amount of debt outstanding since the City is a home rule unit. If the City were subject to such limitation, outstanding indebtedness could not exceed 8.625% of equalized assessed valuation. Using 2023 values (the most recent available information), this limitation would allow for $223 million in debt as compared to the $56.6 million and $60.8 million estimated to be outstanding as of December 31, 2024 and December 31, 2023, respectively. Maintaining significantly lower debt levels provides for greater flexibility and cost efficiency in issuing additional debt should the need arise.

The ratio of fiscal 2024 net debt to 2023 equalized assessed valuation and the amount of debt per capita are useful indicators of the City's debt position to municipal management, residents, and investors. The City data estimated at the end of the 2024 fiscal year is as noted below. Of the total net debt of $56.6 million, $32.5 million or 57% will be abated by non-property tax revenues, including water and sewer utility user charges.

	Amount	Ratio to Equalized Value	Per Capita
Net debt	**$56.6 million**	**2.19%**	**$1,875**

The City limits long-term debt to capital improvements which are for assets with an estimated useful life of at least 10 years and which cannot be financed from current revenues. The maturity date for any debt will not exceed the reasonably expected useful life of the capital improvements so financed. The City does not use long-term debt to fund operating programs. In addition to debt proceeds, the City's ongoing capital improvement program is funded on a pay-as-you-go basis by certain operating revenues including water and sewer utility user charges, the City's home rule sales tax, motor fuel tax, property taxes, and grants/reimbursements. Excess fund balance may be used to fund planned capital improvements, thereby avoiding debt; abate annual debt service on outstanding obligations; and/or or pay down outstanding obligations, such as pension costs or other post-employment benefits (OPEB).

The City issues general obligation debt to fund capital improvements for water utility, sewer utility, street, or significant facility and equipment improvements, in order to achieve the lowest possible interest rate on the borrowing, made possible by the City's outstanding bond credit rating. The City's bond credit rating by Moody's Investors Service on general obligation bonds is Aaa. This is the highest possible rating that may be assigned to an issuer's bonds by any of the major credit rating agencies. Aaa-rated bonds boast a high degree of creditworthiness, because their issuers are generally easily able meet their financial commitments and they consequently run lower risks of defaulting. The City endeavors to preserve its Aaa credit rating and to maintain net direct general obligation bonded debt as a percent of full valuation within the average of Aaa-rated communities.

Debt is generally structured to provide for the retirement of a minimum of 60% of the amount of the outstanding principal funded by property taxes within a 10-year period. The City's intent is to ensure that no less than 50% of outstanding principal funded by property taxes is retired within a 10-year period.

The City plans bond issues 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 for debt service, established near $3 million for the 2005 tax levy, may be adjusted annually by the rate of inflation as determined by the property tax limitation for non-home rule units of government, as required. The 2024 inflation-adjusted value of the 2005 $3 million property tax levy for debt service is $4.7 million. To date, since 2005, the City has maintained the debt service portion of the City's property tax levy near $3 million, although the City expects the levy to increase to approximately $4 million within the next 10 years. The debt service for water and sewer utility capital improvements issues is paid from water and sewer utility user charges and not from property tax levy.

The City considers 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.

CITY OF HIGHLAND PARK
DEBT SERVICE PAYMENTS

Fiscal Year	2012 $9.295M Refundg	2015 $5.88 M Water Trtmt. Plant/ Sewer/ Streets	2015 $4.48M IEPA Water Meter Replace -ment	2016 $8.92M Water/ Capital/ Sewer/ Library	2017 $3.42M Water/ Capital	2018 $7.9M Fiber/ Streets	2020 $5.375M Refundg Water/ Sewer	2021 $19.5M Refundg Water Estimate	2022 $11.54M Refundg FDStn/Strt /Swr	2024 $9.155M SnrCtr/Str eets	Total Payments
Interest											
2025	79,738	140,563	68,761	106,700	57,175	148,950	80,750	406,700	361,900	427,900	1,879,136
2026	70,288	140,563	63,753	100,900	49,825	131,700	69,350	346,300	333,500	402,900	1,709,078
2027	60,613	140,563	58,644	95,100	42,325	113,400	57,500	283,100	304,100	376,650	1,531,994
2028	49,613	140,563	53,433	92,350	35,875	94,800	57,500	215,500	273,500	349,150	1,362,283
2029	37,669	140,563	48,118	89,600	28,975	76,200	57,500	144,500	241,700	320,150	1,184,974
2030	25,331	140,563	42,696	86,850	21,808	57,600	57,500	69,900	208,500	289,900	1,000,647
2031	12,863	140,563	37,165	83,250	14,213	38,700	29,100	60,400	174,100	258,150	848,503
2032		140,563	31,524	79,650	6,338	19,800		51,100	138,300	224,650	691,924
2033		140,563	25,769	76,050					112,200	189,650	544,231
2034-8		71,500	43,186	38,550					172,350	457,100	782,686
Total	336,113	1,336,563	473,049	849,000	256,533	681,150	409,200	1,577,500	2,320,150	3,296,200	11,535,457
Principal											
2025	420,000		249,787	290,000	245,000	575,000	380,000	1,510,000	710,000	500,000	4,879,787
2026	430,000		254,795	290,000	250,000	610,000	395,000	1,580,000	735,000	525,000	5,069,795
2026	440,000		259,903	110,000	215,000	620,000		1,690,000	765,000	550,000	4,649,903
2027	455,000		265,114	110,000	230,000	620,000		1,775,000	795,000	580,000	4,830,114
2028	470,000		270,430	110,000	235,000	620,000		1,865,000	830,000	605,000	5,005,430
2030	475,000		275,852	120,000	245,000	630,000	1,420,000	475,000	860,000	635,000	5,135,852
2031	490,000		281,382	120,000	250,000	630,000	1,455,000	465,000	895,000	670,000	5,256,382
2032			287,024	120,000	195,000	660,000		2,555,000	870,000	700,000	5,387,024
2033		2,125,000	292,779	1,250,000					895,000	735,000	5,297,779
2034-8		2,200,000	1,071,730	1,285,000					2,845,000	3,655,000	11,056,730
Total	3,180,000	4,325,000	3,508,795	3,805,000	1,865,000	4,965,000	3,650,000	11,915,000	10,200,000	9,155,000	56,568,795
Total											
2025	499,738	140,563	318,548	396,700	302,175	723,950	460,750	1,916,700	1,071,900	927,900	6,758,923
2026	500,288	140,563	318,548	390,900	299,825	741,700	464,350	1,926,300	1,068,500	927,900	6,778,873
2027	500,613	140,563	318,548	205,100	257,325	733,400	57,500	1,973,100	1,069,100	926,650	6,181,898
2028	504,613	140,563	318,548	202,350	265,875	714,800	57,500	1,990,500	1,068,500	929,150	6,192,398
2029	507,669	140,563	318,548	199,600	263,975	696,200	57,500	2,009,500	1,071,700	925,150	6,190,404
2030	500,331	140,563	318,548	206,850	266,808	687,600	1,477,500	544,900	1,068,500	924,900	6,136,499
2031	502,863	140,563	318,548	203,250	264,213	668,700	1,484,100	525,400	1,069,100	928,150	6,104,885
2032	-	140,563	318,548	199,650	201,338	679,800	-	2,606,100	1,008,300	924,650	6,078,948
2033	-	2,265,563	318,548	1,326,050	-	-	-	-	1,007,200	924,650	5,842,010
2034-8	-	2,271,500	1,114,916	1,323,550	-	-	-	-	3,017,350	4,112,100	11,839,416
Total	3,516,113	5,661,563	3,981,845	4,654,000	2,121,533	5,646,150	4,059,200	13,492,500	12,520,150	12,451,200	68,104,252

Note: This schedule includes payments for previously issued debt and does not include potential debt payments on planned 2025 new debt.

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
Interest							
2025	849,301	113,418	962,719	916,417	15,425	900,992	916,417
2026	768,593	95,218	863,811	845,267	14,425	830,842	845,267
2027	684,610	76,368	760,978	771,016	13,425	757,591	771,016
2028	595,850	68,793	664,642	697,641	12,050	685,591	697,641
2029	502,341	61,018	563,359	621,616	10,675	610,941	621,616
2030	404,492	52,843	457,334	543,313	9,300	534,013	543,313
2031	342,858	44,043	386,900	461,602	7,500	454,102	461,602
2032	279,969	35,043	315,012	376,912	5,700	371,212	376,912
2033	216,777	28,143	244,920	299,312	3,900	295,412	299,312
2034-8	140,280	36,742	177,021	605,665	1,950	603,715	605,665
Total	4,785,070	611,626	5,396,696	6,138,760	94,350	6,044,410	6,138,760
Principal							
2025	2,374,775	575,000	2,949,775	1,930,012	50,000	1,880,012	1,930,012
2026	2,464,783	595,000	3,059,783	2,010,012	50,000	1,960,012	2,010,012
2026	2,554,892	210,000	2,764,892	1,885,012	55,000	1,830,012	1,885,012
2027	2,670,102	215,000	2,885,102	1,945,013	55,000	1,890,013	1,945,013
2028	2,785,417	225,000	3,010,417	1,995,013	55,000	1,940,013	1,995,013
2030	2,830,838	235,000	3,065,838	2,070,014	60,000	2,010,014	2,070,014
2031	2,881,369	240,000	3,121,369	2,135,014	60,000	2,075,014	2,135,014
2032	3,037,024	230,000	3,267,024	2,120,000	60,000	2,060,000	2,120,000
2033	3,268,612	275,417	3,544,029	1,753,750	65,000	1,688,750	1,753,750
2034-8	4,148,063	656,667	4,804,730	6,252,000	65,000	6,187,000	6,252,000
Total	29,015,875	3,457,083	32,472,958	24,095,837	575,000	23,520,837	24,095,837
Total							
2025	3,224,076	688,418	3,912,494	2,846,429	65,425	2,781,004	2,846,429
2026	3,233,377	690,218	3,923,594	2,855,278	64,425	2,790,853	2,855,278
2027	3,239,502	286,368	3,525,870	2,656,028	68,425	2,587,603	2,656,028
2028	3,265,951	283,793	3,549,744	2,642,654	67,050	2,575,604	2,642,654
2029	3,287,758	286,018	3,573,776	2,616,628	65,675	2,550,953	2,616,628
2030	3,235,330	287,843	3,523,172	2,613,327	69,300	2,544,027	2,613,327
2031	3,224,226	284,043	3,508,269	2,596,616	67,500	2,529,116	2,596,616
2032	3,316,993	265,043	3,582,036	2,496,912	65,700	2,431,212	2,496,912
2033	3,485,389	303,559	3,788,948	2,053,062	68,900	1,984,162	2,053,062
2034-8	4,288,343	693,408	4,981,751	6,857,665	66,950	6,790,715	6,857,665
Total	33,800,945	4,068,709	37,869,654	30,234,598	669,350	29,565,248	30,234,598

Note: This schedule includes payments for previously issued debt and does not include potential debt payments on planned 2025 new debt.

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 obligation 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 Annual Comprehensive Financial Report, the City will report investments classified by risk category as directed by the Governmental Accounting Standards Board.

XV. AUDIT

In conjunction with the annual examination of the books and records of the City by an independent certified public accountant, all accounts and investment documents will be confirmed with the financial institution involved. The annual financial statement will also include information as to the insured and collateralized limits of all public funds examined.

XVI. FUTURE AMMENDMENTS

This policy is based upon current financial conditions. If, in the opinion of the Finance Director, these conditions change to such an extent so as to alter the effectiveness of this policy statement, such changed circumstances shall be brought to the attention of the City Council for their consideration and review.

XVII. EFFECTIVE DATE

This policy was adopted by the City Council on September 16, 2015 and remains in effect until future update or amendment.

PURCHASING AND CAPITALIZATION POLICY OVERVIEW

INTRODUCTION

The purpose of this document is to provide comprehensive purchasing and fixed asset policies and procedures as guidance to the City of Highland Park's operating departments in procuring goods and services, as well as tracking fixed assets. This manual is intended for use by City personnel as a general reference and will be revised for departmental distribution as policies and procedures require revisions or clarification.

PURCHASING LAWS AND REGULATIONS

The Illinois Municipal Code, 65 ILCS 5/1-1-1 *et seq.*, establishes the dollar value for requiring sealed bids for public works contracts and municipal supplies. The City Council may by a 2/3 majority vote waive bids and negotiate purchases. Corporation Counsel has advised that as a home-rule unit of government, the City has the authority to set its own dollar limits. The City currently uses the State threshold for sealed bids. Effective August 25, 2017, Public Act 100-0338 increased the municipal bid threshold from $20,000 to $25,000.

Section 31.025 of the Highland Park Code of 1968, as amended, establishes the City Manager or his/her designee as the general purchasing agent of the City. In this role, the purchasing agent is responsible for all purchases of supplies, material and equipment as authorized by the Council, in the manner prescribed by, and subject to the limitations imposed by law. The Deputy Finance Director has been designated as the person primarily responsible for ensuring that the City's purchasing policies and procedures are followed.

Payments by the City for goods and services are subject to the Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.)*.

ORGANIZATIONAL RESPONSIBILITIES

The City's purchasing function and fixed asset tracking procedures are de-centralized. Each department is given responsibility to procure its own of goods and services and to track assets with values of greater than $5,000. Within each operating department, personnel have been designated by department heads to act as "purchasing agents" for the City. While each department is allowed to specialize in its own procurement of goods and services for reasons of operating efficiency, each must strictly adhere to internal controls as provided in this manual.

The Finance Department has specific oversight responsibility for the purchasing function and tracking of fixed assets as carried out by individual departments.

PURCHASING METHODS

Purchasing methods are categorized as informal and formal buying. Informal buying includes taking telephone bids, obtaining prices through catalogs, and receiving letter quotations. Formal buying includes the letting of sealed bids, requests for proposals, and requests for quotations. Purchases fall into three basic monetary categories and require the following as a minimum:

Amount	Purchasing Method	Authorization	Approval
Up to $9,999	Obtain informal quotes	Department Purchasing Agent	Department Director or Designee
$10,000-$24,999	Obtain written quotes	Department Director or Designee	City Manager or Designee
Higher than $25,000	Sealed bid or Council waiver	City Manager or Designee	City Council

Note: This is an overview of the Purchasing and Capitalization Policy. The full policy is available in the Finance Department at City Hall.

OTHER POST EMPLOYMENT BENEFITS (OPEB) UNDER GASB Statement Numbers 75

The Governmental Accounting Standards Board (GASB) Statement Number 75 requires municipalities to account for liabilities associated with OPEB. The City implemented GASB 75 in its Fiscal Year 2018 Annual Comprehensive Financial Report (ACFR), as required by GASB. The City's first actuarial valuation was performed as of April 30, 2006, consistent with the previous GASB 45, which was superseded by GASB 75. Updated actuarial valuations are prepared every two years, as required by GASB. The level of benefits provided to retirees is approved annually by Resolution of the City Council.

While GASB 75 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 potential future obligation by setting aside funds annually as assigned fund balance in the General Fund. The amount of funds set aside is 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, 2022, the City accumulated $11,121,195 for OPEB obligations. The 2023 and 2024 budgets provide for additional reserves of $570,100 and $607,600, respectively. Additional information regarding the City's OPEB liability can be found in the City's ACFR.

SALES TAX REBATE POLICY

The City considers 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 residents 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 considers TIF districts, where viable, as a funding mechanism to encourage additional development in the City. The City currently has two TIF Districts. The Ravinia Business District was created in 2005 and the Briergate District was created in 2017.

FUND BALANCE POLICY

Following are the minimum fund balance targets established for the City's budgeted funds, 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%
- Debt Service – 15%
- Multimodal Transportation Fund – 10%
- Enhanced 911 Fund – 10%
- Environmental Sustainability Fund – 10%
- Insurance Fund – 10%
- Affordable Housing Trust Fund – 150%
- Motor Fuel Tax Fund – 0%
- Public Safety Pension Levy Fund – 0%
- Street Improvements Capital Projects Fund – 0%
- Bond Funded Capital Projects Fund – 0%
- Tax Increment Financing Capital Projects Fund – 0%

BUDGETARY GOALS POLICY

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 is adopted at the legal level of budgetary control, which is the Fund/Department level.

Cash Basis

A cash basis budget is adopted annually 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 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 is achieved by establishing and maintaining minimum fund balance targets. These targets are established by fund as a percentage of the operating expenditures, unless the fund does not have operating expenditures, in which case it is a percentage of total expenditures, for the current fiscal year and are identified as required by GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Minimum fund balance targets established for governmental funds include 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 Annual Comprehensive Financial Report (ACFR).

An appropriate level of budgetary fund balance is established for each fund based on historical and projected stability and predictability of the underlying revenues and expenditures. Reserves are established to:

(a) Provide for settlement of pending labor contract negotiations;
(b) Provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
(c) Permit orderly budgetary adjustments in the event of unanticipated revenue shortfalls;
(d) Meet unexpected small increases in service delivery costs.

BUDGETARY GOALS POLICY

Following are the minimum fund balance targets established for the City's budgeted funds, 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%
- Debt Service – 15%
- Multimodal Transportation Fund – 10%
- Enhanced 911 Fund – 10%
- Environmental Sustainability Fund – 10%
- Insurance Fund – 10%
- Affordable Housing Trust Fund – 150%
- Motor Fuel Tax Fund – 0%
- Public Safety Pension Levy Fund – 0%
- Street Improvements Capital Projects Fund – 0%
- Bond Funded Capital Projects Fund – 0%
- Tax Increment Financing Capital Projects Fund – 0%

REVENUE POLICY

Diversified Revenue

The City maintains a broad-based, well-diversified portfolio of revenues with an appropriate balance of property taxes, excise taxes, and user fees. Revenues are established with an emphasis on equity, neutrality and effective administration. It is the City's goal to ensure that elastic, or economically sensitive, revenues account for no more than 50% of the budgeted revenue in the General Fund.

Property Tax Levy

The City's annual property tax levy is 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 in the General Fund to fund City operations which are not associated with dedicated revenue sources. A limited number of taxes dedicated to specific uses 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 the demolition tax.

Home Rule Sales Tax

The City assesses a 1% Home Rule Sales Tax which is split between the General, Debt Service, and Street Improvements and Other 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 established, and annually re-evaluates, user charges and fees to ensure that they remain at a rate that directly correlates to the cost of providing such services. The City defines fees in which full cost recovery is desired vs. direct cost recovery.

BUDGETARY GOALS POLICY

Excise Taxes
Tax and revenue burdens are appropriately distributed through the imposition of excise taxes, such as sales tax, hotel tax, and user fees.

BUDGETARY IMPLEMENTATION POLICY

The City utilizes the following budgetary fund structure:

- **General Fund**
- **Special Revenue Funds** – Multimodal Transportation, Motor Fuel Tax, Emergency 911, 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** – Water Utility, Sewer Utility
- **Internal Service Funds** – Equipment, Insurance
- **Fiduciary Funds** – Affordable Housing Trust (Agency Fund) and Housing Associations
- **Component Units** – Highland Park Public Library and Housing Commission Properties

For financial reporting purposes, the Street Improvements and Bond-Funded Capital Projects funds are combined into a single fund. The City's Annual Comprehensive Financial Report (ACFR) 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 is prepared for the City's primary operating funds. The long-term forecast will include the five most recent years of actual data, and 10 years projected in the future. The budget document will include 10 years of capital improvement program and funding. The budget document will include five of the 10 projected years for the City's primary operating fund balances.

CAPITAL BUDGET POLICY

A 10-year Capital Improvement Plan (CIP) is updated annually and adopted as part of the budget process. The CIP is reviewed in coordination 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 consistent with 10-year master plan
- Sanitary sewer lining, spot repairs or replacement consistent with 10-year master plan
- Public infrastructure improvements in ravines
- Storm sewer improvements consistent with 10-year master plan

Annual funding levels are adjusted by an inflation factor to ensure that infrastructure funding levels are maintained. The CIP inflation factor is based on the American City and County Construction cost index trend line.

Detail regarding the funding levels by category is provided in the 10-Year CIP section of the budget document.

Streets, which have been heretofore classified as "Publicly Owned, Privately Maintained", are maintained and improved by the City consistent with Resolution No. R29-95.

The City participates with ravine property owners who wish to install storm sewers for erosion control consistent with a City Council resolution adopted in 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. The City pursues and uses federal, state, other intergovernmental, and private funding sources to provide supplemental funding for capital improvements.

Proceeds from the sale of City-owned property is used for capital improvements.

PROPOSED-TO-ADOPTED BUDGET CHANGES

This schedule shows the 2023 Estimate and 2024 Budget value changes from the Proposed Budget document to the Adopted Budget document.

	2023 Estimate		2024 Budget			
Account	Proposed	Adopted	Proposed	Adopted	Comment	Date
No changes.						

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 10-year **Capital Improvement Program** (CIP) is updated annually and adopted as part of the budget process. The City's Financial and Budgetary Policies set out the basic guidelines under which the CIP is prepared. The primary purpose of the CIP is to rehabilitate and replace existing equipment, facilities and infrastructure systems. In these cases, no significant operating budget impact is anticipated, unless specifically noted. The secondary purpose is to fund significant capacity increases or new equipment, facilities and infrastructure. When these types of projects are slated in the five-year CIP, the impact on the operating budget is estimated and included in the five-year fund balance summary.

OTHER GOVERNMENTAL FUNDS

Other Governmental Funds include those whose revenues are derived from specific taxes or other dedicated revenue sources that are designated to finance particular functions or activities of government.

The Multimodal Transportation Fund provides activities fundamental to vehicular and pedestrian traffic, including street lighting, street cleaning, street maintenance and transit services reimbursed by Pace, the suburban bus division of the Regional Transportation Authority.

The Motor Fuel Tax (MFT) Fund underwrites the cost of street improvements. Allotments of gasoline taxes collected by the State are deposited directly to the Motor Fuel Tax Fund, then transferred to the Street Improvements Capital Projects and Multimodal Transportation Funds, where eligible expenditures are accounted for.

The Enhanced 911 Fund underwrites some of the cost of the operations of the City's "911" emergency telephone service, which are contracted through the City of Glenview, along with other eligible expenditures. Allotments of State Surcharge Revenue are deposited directly to the Enhanced 911 Fund, transferred to the General Fund, where eligible expenditures are accounted for.

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

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

The Debt Service Fund is used to account for receipt of Debt Service revenues and the payment of interest and principal on general and special obligation debt, other than debt payable from special assessments and debt issued for and serviced by a governmental enterprise, such as the Water and Sewer Funds.

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.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS

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.

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.

FICUCIARY 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.

Definition of Terms

Aaa Credit Rating: A AAA or Aaa credit rating is the highest rating that a major credit-rating agency can give to an issuer's bonds. It indicates that the issuer has a high level of creditworthiness and a low risk of default. AAA-rated bonds are considered investment-grade and are seen as safe-haven investments. AAA ratings denote the lowest expectation of default risk. They are assigned only in cases of exceptionally strong capacity for payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.

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.

Active Shooter Go Bag: A grab-and-go kit that provides resources to help employees respond to an active shooter event. The contents of a go bag can vary depending on the location and the user's preferences.

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.

Advanced Cardiac Life Support (ACLS): A set of life-saving protocols and skills that extend beyond Basic Life Support (BLS). It is used to provide urgent treatment to cardiac emergencies such as cardiac arrest, stroke, myocardial infarction, and other conditions.

Advanced Fire Officer (RFA): A fire officer who works in a supervisory or managerial role and oversees multiple fire companies or stations.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS

Affordable Housing Planning and Appeal Act (AHPAA): Was passed by the Illinois General Assembly in 2003 to address the state's shortage of affordable housing. The act's goals include: encouraging counties and municipalities to include enough affordable housing in their housing stock to meet the needs of their communities; and helping affordable housing developers get relief from local regulations that may prevent the construction of affordable housing for low- and moderate-income households.

American Public Works Association (APWA) A nonprofit organization that advocates for public works professionals and agencies. The APWA's mission is to support the people, agencies, and organizations that plan, build, maintain, and improve communities. The APWA's members include public agencies, private companies, and individuals who work in all aspects of public works, such as water and wastewater, road maintenance, traffic control, snow removal, and construction.

APWA Public Works Management Practices Manual: A book created by and for public works professionals that outlines the basic criteria and procedures needed to run a full-service public works agency. The manual is organized into chapters that cover a range of topics, including organization, personnel management, planning, finance, and more. It also provides a framework for agencies to evaluate themselves objectively.

Advanced Technician Firefighter: A professional firefighter who has the knowledge and skills to operate under general supervision during firefighting operations. They are also known as NFPA Firefighter II.

Automated External Defibrillator (AED): A medical device that can help people who are experiencing sudden cardiac arrest. Sudden cardiac arrest occurs when the heart stops beating properly or has an uncoordinated rhythm called ventricular fibrillation. Without medical attention, the victim can collapse, lose consciousness, and die within minutes.

American Rescue Plan Act (ARPA or ARP Act): On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 (H.R. 1319) into law. The $1.9 trillion package, based on President Biden's American Rescue Plan, is intended to combat the COVID-19 pandemic, including the public health and economic impacts.

American Water Works Association (AWWA): A non-profit, scientific, and educational organization that focuses on water solutions. Founded in 1881, the AWWA is the world's largest organization of water supply professionals. The AWWA's goals include providing safe and reliable water, improving water management worldwide, and sharing knowledge with the world.

Americans with Disabilities Act (ADA): A federal act which prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications and access to state and local government' programs and services.

Annual Comprehensive Financial Report (ACFR): Financial report that contains an introductory, financial and statistical section and whose financial section provides information of each individual fund and component unit.

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.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS

Backflow Prevention: The undesirable reversal of flow of a liquid, gas, or suspended solid into the potable water supply. Abackflow preventer is designed to keep this from happening.

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.

Ballistic Gear: Protective clothing and equipment that shields the body and eyes from projectiles of different shapes, sizes, and impact velocities.

Body-Worn-Camera: A small, wearable device that records audio, video, or photographic evidence of activity in front of the wearer. They are often used by law enforcement to capture interactions between officers and community members, such as during traffic stops, arrests, sobriety tests, and interviews. BWCs can be attached to an officer's uniform, usually on the chest, or mounted on the head, depending on the model.

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.

Building Automated System (BAS): A computer-based system used for automation and control to monitor and control building-wide systems, such as HVAC, lighting, alarms, and security access and cameras.

Capital: Includes Infrastructure Improvements, Building Improvements, Machinery/Equipment and Furnishings/Small Equipment.

Capital Expenditures: Refers to any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction or replacement of physical assets in the community. For the purpose of capital budgeting, the City utilizes a budgeting threshold of $5,000. For the purpose of financial reporting, the City utilizes a capitalization threshold of $50,000 for infrastructure and $5,000 for other assets.

Capital Improvement Program (CIP): Is a multi-year planning instrument used by governments to identify capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

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.

Cardiopulmonary Resuscitation (CPR): An emergency life-saving procedure that is done when someone's breathing or heartbeat has stopped. This may happen after a medical emergency, such as an electric shock, heart attack, or drowning. CPR combines rescue breathing and chest compressions.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS

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.

Centers for Disease Control and Prevention (CDC): A Federal agency which collaborates to create the expertise, information, and tools that people and communities need to protect their health through health promotion, prevention of disease, injury and disability, and preparedness for new health threats.

Certified Local Government (CLG) Program: A program which facilitate State and local government cooperation with Federal partners to promote nationwide preservation initiatives. It is a partnership between local, state, and federal governments to help communities protect historic resources. Through the certification process, local communities make a commitment to national historic preservation standards.

Clean Water Act (CWA): A Federal act which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.

CLG Grant: A grant that helps local governments develop and sustain historic preservation programs. The grants are part of the CLG Program. The National Park Service (NPS) Historic Preservation Fund (HPF) funds the CLG matching grants program in Illinois, which is administered by the Illinois Department of Natural Resources (IDNR).

Closed-circuit Television (CCTV): A type of video surveillance technology that uses cameras to transmit signals to a limited number of monitors. The term is often used to describe cameras used for surveillance in areas that need extra security or monitoring.

Commodities: All expenditures for materials, parts and supplies, except those incidentally used by outside firms performing contractual services for the City.

Community Partners for Affordable Housing (CPAH): A HUD-certified nonprofit organization that develops affordable housing and provides services that empower individuals and families.

Community Risk Assessment (CRA): A process that identifies and categorizes potential risks and hazards that could affect a community. The goal of a CRA is to provide data to help local decision-makers plan and implement risk reduction measures. CRAs can be conducted by state or local entities, such as fire agencies.

Company Fire Officer (CFO): A fire officer who manages a single fire station.

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.

COVID-19: A potentially severe respiratory illness caused by a coronavirus characterized by fever, coughing, and shortness of breath.

CTAD: Clinical Trials on Alzheimer's Disease.

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.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS

Department of Health and Human Services (HHS): A federal agency that works to improve the health and well-being of Americans. The HHS provides services such as public health, food and drug safety, and health insurance, and also works with state and local governments on research.

Department of Homeland Security (DHS): A Cabinet-level agency that was established in 2002 to improve the security of the United States. The DHS combines 22 federal departments and agencies to coordinate national homeland security efforts.

Depreciation: A noncash expenditure that reduces the value of an asset as a result of normal wear and tear, age, or obsolescence.

Designated Infection Control Officer (DICO): A liaison between employees who have been exposed to communicable diseases and other parties. They are responsible for managing post-exposure medical follow-up and counseling, and for reducing risk and liability for the department. DICOs are typically experienced emergency responders from law enforcement, emergency medical services, or other healthcare providers. They should have specialized knowledge of patient and employee care, disease transmission, preventative care, immunizations, and employee education.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Emergency Medical Technician (EMT): A person who has been trained to respond to emergency calls to provide immediate care to the injured and critically ill, and transport them to medical facilities. They assess patients' conditions and manage emergencies related to trauma, cardiac, or respiratory incidents.

EMT-Basic (B): A person who has been trained in all aspects of basic life support and has a valid certificate. EMT-Is are able to perform all the same tasks as EMT-Bs, but they can also start IVs and administer basic medications for cardiac arrests, asthma, and diabetic emergencies.

EMT-I: A person who has been trained in all aspects of basic life support and has a valid certificate. EMT-Is are able to perform all the same tasks as EMT-Bs, but they can also start IVs and administer basic medications for cardiac arrests, asthma, and diabetic emergencies.

EMT-II: EMT-II's have completed the requirements for the EMT-Basic level and have a valid certificate. They can perform more advanced medical procedures, such as administering intravenous fluids and some medications, and providing intermediate life support (ILS) care. ILS care includes basic cardiac monitoring, fluid resuscitation, capnography, and obtaining intravenous or intraosseous access.

Employee Expenses: Includes Health/Dental Insurance, IMRF, FICA, Medicare, Life Insurance and Car Allowance.

Energy Stretch Code: A more stringent energy code that can be adopted by municipalies to achieve greater energy efficiency than a state's or municipality's base energy code. Stretch codes can also be called reach codes.

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

Environmental Protection Agency (EPA): An independent agency of the United States government that protects the environment and human health.

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.

Federal Emergency Management Agency (FEMA): A federal agency that helps people before, during, and after disasters. FEMA's mission is to coordinate the federal government's response to all domestic disasters, whether natural or man-made, including acts of terror.

Fire and Life Safety Educator: A Fire Department staff who develops and manages programs to teach fire safety and life safety prevention.

Fire Apparatus Engineer: A firefighter who drives and operates fire apparatus, such as pumping engines, ladder trucks, and fireboats, to suppress fires and perform other duties.

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 eqp.

Freedom of Information Act (FOIA): A Federal Act which generally provides that any person has the right to request access to federal agency records or information except to the extent the records are protected from disclosure by any of nine exemptions contained in the law or by one of three special law enforcement record exclusions.

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 are 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 City revenues and expenditures 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.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS

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.

Geographic Information Systems (GIS): A technology that is used to create, manage, analyze, and map all types of data. GIS connects data to a map, integrating location data.

GIS Consortium (GISC): An organization of Chicago-area communities unified by a common goal: to share resources, information, staffing, and technology.

Global Covenant of Mayors for Climate and Energy (GCoM): A global alliance of city leaders who are working together to address climate change. The GCoM was established in 2016 by combining the Compact of Mayors and the European Union's Covenant of Mayors. The GCoM's mission is to support cities and local governments in taking action on climate and energy, and to promote voluntary action to combat climate change. The GCoM has over 11,500 cities and local governments from 139 countries and six continents committed to the alliance, representing more than 800 million people.

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.

Greenhouse gases (GHGs): Gases in the earth's atmosphere that trap heat. During the day, the sun shines through the atmosphere, warming the earth's surface. At night the earth's surface cools, releasing heat back into the air. Greenhouse gases consist of carbon dioxide, methane, ozone, nitrous oxide, chlorofluorocarbons, and water vapor. Water vapor, which reacts to temperature changes, is referred to as a 'feedback', because it amplifies the effect of forces that initially caused the warming. As greenhouse gas emissions from human activities increase, they build up in the atmosphere and warm the climate, leading to many other changes around the world—in the atmosphere, on land, and in the oceans.

Green Infrastructure: A strategically planned network of natural and semi-natural areas with other environmental features, designed and managed to deliver a wide range of ecosystem services, while also enhancing biodiversity. Examples include rain gardens, permeable pavements, green roofs, infiltration planters, trees, and tree boxes, and rainwater harvesting systems.

Hazardous Materials Technician: A professional who is trained to identify, handle, store, and dispose of substances that could be dangerous to people, wildlife, or the environment if not managed properly.

Health and Safety Officer (HSO): A professional who ensures that employees and workplaces comply with health and safety regulations and practices.

High Visibility Traffic Enforcement (HVE): A traffic safety approach that uses proactive law enforcement and visibility tools to deter and change unlawful traffic behaviors. The goal of HVE is to improve safety by increasing compliance with traffic laws that are most likely to protect pedestrians and road users.

Department of Housing and Urban Development (HUD): The Federal agency responsible for national policy and programs that address America's housing needs.

HVAC: HVAC stands for heating, ventilation, and air conditioning. It's an acronym that refers to the technology, equipment, and processes that move, filter, heat, and cool air in buildings.

Homeowners Association (HOA): A private organization that manages and governs common-interest communities (CICs) like subdivisions, condominiums, and townhouses. HOAs are run by a board of directors and are responsible for creating and enforcing rules, collecting fees, and maintaining common areas.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS

Ice Dive Rescue: A sub-surface operation that involves diving under ice to recover a victim who has submerged. Ice diving is a type of penetration diving that requires special equipment and procedures because it takes place in an overhead environment with a single entry and exit point.

ICS-300 and ICS-400: Courses in the National Incident Management System (NIMS) Training Program that teach Incident Command System (ICS) skills. The Federal Emergency Management Agency's (FEMA) Emergency Management Institute (EMI) administers the course content. ICS-300 is Intermediate Incident Command System for Expanding Incidents. ICS-400 is Advanced Incident Command System for Command and General Staff, Complex Incidents and MACS.

Illinois Association of Chiefs of Police (ILACP): The ILACP is Illinois' Voice of Professional Law Enforcement. Established in 1941, ILACP represents more than 1,400 law enforcement leaders throughout the State. The ILACP promotes the professional and personal development of its members through innovative services, training, and camaraderie. The ILACP makes a positive impact on the quality of life in the communities we serve through proactive leadership in Vision and Innovative Change, Legislation, Ethics and Integrity, Professional Standards, Knowledge and Information, Dissemination, Media Relations, and wCommunity Partnerships.

Illinois Fire Service Institute (IFSI): The statutory State Fire Academy for Illinois. Their mission is to help Firefighters Do Their Work Through Training, Education, Information, and Research.

Illinois Department of Central Management Services (CMS): A code department of the Illinois state government that provides services to support the state's agencies, boards, and commissions in delivering services to citizens. CMS is the operational engine working behind the scenes to enable the State's more than 80 agencies, boards, and commissions to deliver efficient, reliable services to all Illinois citizens.

Illinois Department of Natural Resources (IDNR): A state government code department that manages, protects, and conserves Illinois' natural, recreational, and cultural resources. The IDNR's mission is to promote public safety and education related to natural resources and science, and to provide recreational opportunities that are compatible with the resources. The IDNR also aims to increase the public's understanding and appreciation of these resources.

Illinois Housing Development Authority (IHDA): IHDA was created by the state legislature in 1967 pursuant to the Illinois Housing Development Act as a self-supporting agency to finance affordable housing across Illinois. IHDA does not use taxpayer dollars to sustain its operations, although it does administer publicly funded programs on behalf of the state. Since its creation, IHDA has provided more than $20 billion to finance more than a quarter million affordable homes. IHDA accomplishes its mission through a number of funding sources including the Illinois Affordable Housing Trust Fund, Illinois Affordable Housing Tax Credits, the allocation of federal Low-Income Housing Tax Credits and HOME Investment Partnership funds. IHDA is also a bonding authority and independently sells bonds, based on our strong credit rating of A1/AA/AA from Moody’s Investors Service, Standard & Poor’s and Fitch Ratings respectively. They partner with lenders, developers, local government, nonprofits, community groups and others to deliver low-cost financing programs. They provide financial assistance to low- and moderate-income homebuyers and homeowners, offer resources to developers who build or preserve affordable and mixed-income rental housing and provide oversight for hundreds of affordable rental communities across the state.

Illinois Law Enforcement Accreditation Program (ILEAP): A voluntary process that evaluates and accredits Illinois law enforcement agencies. The program is administered by the Illinois Chiefs of Police Association (ILACP). The goal of ILEAP is to ensure that agencies meet or exceed established standards for professional conduct and service delivery.

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.

Fiscal Stability Public Safety Economic Development Infrastructure Investment Environmental Sustainability

Illinois Solar Tour: A free, annual event that allows the public to visit homes and businesses that have solar energy installations. The tour's goal is to educate people about how solar energy can be used to reduce costs, protect against power outages, and reduce carbon emissions. The tour also aims to inspire people to make sustainable energy choices and become energy independent.

Incident Safety Officer (ISO): A member of the Fire Department Command Staff who is responsible for the safety of personnel at an incident scene, training exercise, or planned event.

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.

Instructor II: A fire service instructor who has the skills and knowledge to develop lesson plans, schedule training sessions, and supervise other instructors. They also need to meet the qualifications of an Instructor I.

Intergovernmental Personnel Benefit Cooperative (IPBC): A cooperative that allows local government entities to band together to provide insurance and other personnel benefits to their employees and others. The IPBC was established in 1979 under Illinois state laws and is permitted by the 1970 Illinois Constitution, the Intergovernmental Cooperation Act, and other provisions of law.

Intergovernmental Utilities Purchasing Cooperative: A type of cooperative purchasing agreement that allows multiple governmental units to combine their buying needs into a single contract. The goal is to aggregate demand and increase purchasing power, which can lead to lower prices and more favorable terms.

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.

Lake County Special Investigations Group (SIG): Established by the Sheriff's Office, the Lake County Sheriff's Office Special Investigations Group is a multi-jurisdictional task force with 26 federal and local law enforcement members, of which 18 are full-time assigned.

Lake County Major Crimes Task Force (LCMCTF): A group of law enforcement agencies in Lake County, Illinois that was formed in 1992 to investigate major crimes. The LCMCTF includes the Lake County Sheriff's Office and other police departments. The LCMCTF's members include investigators, evidence technicians, support staff, supervisors, assistant commanders, and a commander.

Lake County Quad 4: One of four sections, or quads, into which Lake County, Illinois is divided for emergency operations by the county's fire departments. Quad 4 which is located in the southeast corner of the county. Since 2008, the Quad 4 departments have taken turns hosting monthly drills for all of the departments in the quad.

Lakeshore Recycling Systems (LRS): A waste diversion, recycling, and portable services provider that offers waste and recycling collection services in Lake County, Illinois

LED: A light-emitting diode (LED) is a semiconductor device that emits light when current flows through it. The LED is today's most energy-efficient and rapidly developing lighting technology. Quality LED light bulbs last longer, are more durable, and offer comparable or better light quality than other types of lighting.

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. This revenue-sharing policy was provided to local governments in lieu of allowing the imposition of local income taxes, which might vary from community to community.

Until January 2011, 10% of total income tax collections was dedicated to LGDF for distribution to municipalities and counties. The percentage share of state income tax revenue was reduced from 10% to 6% following the enactment of a temporary income tax increase in 2011. The percentage share of state income tax revenue subsequently increased to 8% when the higher income tax rates declined in January 2015, based upon a schedule established by the temporary income tax law. In July 2017, the income tax was permanently increased, and the local government share was reduced to 5.45% of individual income tax collections and 6.16% of corporate income tax collections for State Fiscal Year (SFY) 2018. The income tax increases of 2011 and 2017 did not increase revenues for local governments because the state reduced the local share percentage and kept 100% of the additional revenues raised through higher taxes.

For SFY 2021 and 2022, the local government share was 6.06% of individual income tax collections and 6.845% of corporate income tax collections. In SFY 2023, the General Assembly increased the local government share to 6.16% of individual income tax collections and to 6.47% in SFY 2024, while the corporate portion remained unchanged. Staff will continue to monitor legislative changes and take action to evaluate expenditures, should legislative changes result in a reduction of state income tax revenue versus the City's estimates.

Net collections are the total collections minus deposits that are made into the 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. The Illinois Department of Revenue certifies the amounts to be allocated based on net collections from the prior month in approximately the third week of each month.

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.

Local Records Disposal Certificate: In Illinois, a Local Records Disposal Certificate is a form that must be filed with and approved by the Local Records Commission before any records can be destroyed. The certificate lists the records to be destroyed and certifies that the agency is complying with the relevant section. The certificate should be sent to the Illinois State Archives at least 30 days before the disposal date, and the municipality should keep a copy for their files. The municipality should not dispose of any materials until they receive the approved copy back.

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.

Master Plan: A dynamic long-term planning document that provides a conceptual layout to guide future growth and development. Master planning is about making the connection between buildings, social settings, and their surrounding environments.

Metropolitan Mayors Caucus: A membership organization of the Chicago region's 275 cities, towns, and villages. Founded in 1997 by then Chicago Mayor Richard M. Daley and leading Mayors from nine suburban municipal groups, the Mayors Caucus pushes past geographical boundaries and local interests to work on public policy issues. The Caucus provides a forum for metropolitan Chicago's chief elected officials to collaborate on common problems and work toward a common goal of improving the quality of life for the millions of people who call the region home. The full Mayors Caucus membership meets on a quarterly basis and is governed by an Executive Board that meets bi-monthly. The Caucus also currently has seven committees, task forces, collaboratives, and working groups that meet regularly to address specific regional issues. Full-time Caucus staff members work closely with the board and committees to move forward key policies and implement regionally collaborative programs.

Milli-international Unit (MIU): One-thousandth of an international unit. An international unit is the amount of a substance that has a certain biological effect. For each substance there is an international agreement on the biological effect that is expected for one international unit.

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.

Moraine Township Emergency Housing Assistance program: Provides Moraine Township residents with assistance in alleviating a life-threatening circumstance or job-related expense. Residents experiencing a hardship due to a current emergency such as loss of income, reduction in hours, medical illness, among others are encouraged to apply.

Municipal Partnering Initiative (MPI): Motivated by the national economic downturn and Illinois' fiscal crisis, management of 18 northern Cook County and Lake County municipalities worked together in the fall of 2010 to develop a new business model, drawn from familiar concepts used previously – the powers of bulk purchasing, and working together instead of working independently. Instead of separately seeking contractors for work they routinely do, the administrations work together to purchase shared services and commodities, in a concept the communities refer to as the Municipal Partnering Initiative ("MPI").

Mutual Aid Box Alarm System (MABAS): A prearranged plan that allows fire, rescue, and emergency medical services personnel to respond to incidents across multiple agencies and jurisdictions. MABAS is a non-discriminatory system that helps ensure an orderly response to fires, accidents, and other incidents.

MABAS Division 3: A partnership of 17 north/northwest suburban fire departments and the Regional Emergency Dispatch (RED) Center organized to provide mutual aid, specialized response, unique resources, and combined training.

N95 Respirator Mask: An air-purifying respirator (APR) certified by the National Institute for Occupational Safety and Health (NIOSH). They are filter masks that fit over the nose and mouth, and when properly fitted, can filter 95% of smoke particles. N95 respirators do not filter toxic gases, vapors or the smell of smoke.

NAACP: The National Association for the Advancement of Colored People (NAACP) is a civil rights organization that was founded in 1909 in New York City by an interracial group of activists, including W.E.B. Du Bois, Ida Bell Wells-Barnett, and Mary White Ovington.

National Incident-Based Reporting System (NIBRS): A program that collects detailed information about criminal incidents in the United States. The FBI manages NIBRS as part of the Uniform Crime Reporting (UCR) Program, which also involves state, county, and city law enforcement. The goal of NIBRS is to improve the quality of crime data collected by law enforcement, and to provide more useful statistics for planning, policing, and discussion.

National Institute for Occupational Safety and Health (NIOSH): A federal agency that conducts research and makes recommendations to prevent work-related illness and injury. NIOSH is part of the Department of Health and Human Services (DHHS) and the Centers for Disease Control and Prevention (CDC). The Occupational Safety and Health Act of 1970 established NIOSH to help employers and workers create safe and healthy workplaces.

National Pollutant Discharge Elimination System (NPDES): A permit program that regulates point sources whcih release pollutants into the waters of the United States. The Clean Water Act created the NPDES in 1972. The program helps to control water pollution by regulating point sources, which are discrete conveyances like pipes or man-made ditches.

National Historic Preservation Act (NHPA) of 1966: A law that establishes a national policy for protecting historic buildings and archeological sites. It also creates a partnership between the federal government and state, tribal, and local governments. The NHPA requires federal agencies to consider the effects of their undertakings on historic properties, which are defined as districts, buildings, structures, sites, or objects that are eligible for listing in the National Register of Historic Places. The NHPA aims to identify historic properties that may be affected by an undertaking, assess the effects, and seek ways to avoid, minimize, or mitigate any adverse effects.

National Register of Historic Places: The official list of U.S. historic buildings, districts, sites, structures, and objects worthy of preservation. It was established as part of the National Historic Preservation Act of 1966 and is overseen by the National Park Service.

Non-major Fund: Governmental or enterprise funds that are reported in an aggregate column of the basic financial statements.

Northern Illinois Municipal Electric Cooperative (NIMEC): A local cooperative that provides electricity to its members. NIMEC was established in 1965 to provide its members with the most economical and efficient power available. NIMEC acts as an agent for its members, coordinating power supply, planning power sources, and delivering power. NIMEC's power supply resources include a combination of coal, natural gas, wind, and hydro.

North Regional Major Crimes Task Force (NORTAF): A group of 12 law enforcement agencies that investigate major crimes in the northern suburbs of Illinois. NORTAF was established in 1997 to help member agencies with investigations into: Homicides, Non-parental kidnappings, Regional burglary patterns, and Fatal traffic crashes.

North Shore Physician Vehicle Program (PRV): NorthShore University Health System program which allows a doctor in a specially equipped vehicle to respond to emergencies alongside firefighters and paramedics, providing advanced medical care at the scene.

North Shore Water Reclamation District (NSWRD): A municipal body which was organized in 1914 under the North Shore Sanitary District Act of 1911. The NSWRD owns and operates more than 100 miles of intercepting sewer lines and 10 pumping stations which collect and convey wastewater from local sewer systems to Water Reclamation Facilities (WRFs) in Gurnee, Waukegan, and Highland Park, Illinois. Additional NSWRD facilities include the NSWRD Biosolids Recycling Facility in Zion, the Administration Building and Laboratory in Gurnee, and the Maintenance Building in Waukegan. The NSWRD is governed by an elected Board of Trustees and vested with full powers to tax and enact all necessary rules within district boundaries.

Northwestern School of Police Staff & Command (SPSC): An intensive leadership and management education program that helps prepare experienced law enforcement professionals for success in senior command positions.

Objective: Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Occupational Safety and Health (OSH) Act of 1970: An act which is also known as the Williams-Steiger Occupational Safety and Health Act, was passed by Congress to ensure safe working conditions for employees. The act gives the federal government the authority to set and enforce safety and health standards for most workers in the country. The act also created the Occupational Safety and Health Administration (OSHA), which is responsible for setting and enforcing these standards.

Open Meetings Act (OMA): The Illinois Open Meetings Act (OMA) was created in 1957 with the purpose of promoting free and open communication between government and citizens. The OMA, along with the Freedom of Information Act, determines what types of information citizens have access to and by what method. The intent of this Act to ensure that the actions of public bodies be taken openly and that their deliberations be conducted openly. Additionally, citizens shall be given advance notice of and the right to attend all meetings at which any business of a public body is discussed or acted upon in any way.

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

Fiscal Stability | Public Safety | Economic Development | Infrastructure Investment | Environmental Sustainability

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 additional to pension benefits, such as health and dental insurance coverage.

Pandemic: An epidemic of an infectious disease spread across a large region, for example worldwide, affecting a substantial number of individuals. In this document pandemic refers to the COVID-19 pandemic, also known as the coronavirus pandemic which is an ongoing pandemic of coronavirus disease 2019 (COVID-19).

Pavement Classification Number (PCN): A number that indicates the load-carrying capacity of a pavement for unrestricted operations. This helps to prevent excessive wear and tear on the pavement, which extends its usable life.

Permeable: The ability of a substance to allow another substance to pass through it, especially the ability of a porous rock, sediment, or soil to transmit fluid through pores and cracks.

Personnel Services: Expenditures directly attributable to City employee salaries, including wages, overtime and other direct compensation.

Pediatric Advanced Life Support (PALS): A training program for healthcare providers who work with children and infants in emergency situations. The program's goal is to help healthcare providers improve outcomes for pediatric patients by teaching them how to recognize and treat life-threatening emergencies such as respiratory distress, shock, cardiac arrest, and arrhythmias.

Planned Development Unit (PUD): A community of single-family homes, and sometimes condos or townhomes, where every homeowner belongs to a homeowners association (HOA).

Point of Progress: A statement of broad direction, purpose or intent based on the needs of the community.

Port Security Grant Program (PSGP): A grant program that provides funding to state, local, and private-sector partners to help protect critical port infrastructure from terrorism, disasters, and other emergencies. The program is part of a set of measures authorized by Congress to strengthen the nation's critical infrastructure.

President's Task Force on 21st Century Policing: The President's Task Force on 21st Century Policing (21CP Task Force) was established by President Barack Obama in 2014 in response to police use of force in Ferguson, Cleveland, and New York City. The task force's goals were to identify best practices for policing, build public trust, and strengthen relationships between law enforcement and communities. The task force also aimed to promote effective crime reduction.

Priority Guidelines for Capital Improvement Program (CIP): The City annually 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.

PVC: Polyvinyl chloride, a synthetic thermoplastic material made by polymerizing vinyl chloride. The properties depend on the added plasticizer. The flexible forms are used in hosepipes, insulation, shoes, garments, etc.

Rain Garden: A shallow, depressed area in the landscape that is planted with grasses and flowers to collect and manage stormwater runoff from roofs, driveways, sidewalks, and streets.

RAVE: A text messaging system that can be used to send alerts to individuals and groups. Rave Alert is the leading *FedRAMP-authorized mass alert system enabling governments, organizations, institutions and schools to quickly and reliably send information and emergency alerts via phone call, email and text message.

Reserves: Includes funds that will not be spent until an appropriation is budgeted in an expenditure account. The City's reserves generally include an amount reserved in the General Fund to meet requirements of Governmental Accounting Standards Board Statement No. 45 regarding Other Post-Employment Benefits (OPEB), consistent with an updated actuarial valuation by the City's third party actuary. Further information related to OPEB is available in the Appendix section Other Financial Policies.

Revenue: Sources of income financing the operations of government.

Resiliency: The capacity to withstand or to recover quickly from difficulties. The City created a Resiliency Division subsequent to the 2022 Highland Park mass shooting focused on operational impacts of the incident. The division is led by a Resiliency Manager who reports to the City Manager. Additional positions include a Social Worker who serves as the Victim Liaison, working closely with the Police Department Social Services Officer; a part-time Administration and Customer Service Representative; and a part-time contracted Grant Financial Analyst under the direction of the Finance Director. The nature of these positions is based on feedback from staff, government and resource partners, the Federal Bureau of Investigation Victim Specialists, and from the Department of Justice Office Victims of Crimes.

Robert's Rules of Order: A set of rules and ethics that help groups have orderly meetings and make decisions. It's a type of parliamentary procedure that's used by many organizations, including nonprofit boards and committees, to promote courtesy, justice, and impartiality. The rules help ensure that the majority rules while also protecting the rights of the minority and absent members. They also help decision-makers reach conclusions without confusion.

Self-Contained Breathing Apparatus (SCBA): A device worn to provide breathable air in environments with oxygen deficiency, smoke, dangerous gases, and other airborne contaminants that may be otherwise dangerous to breathe.

SLIP (Suburban Liability Insurance Pool): Consortium of municipalities with similar loss history covered through an intergovernmental agreement resulting in financial savings and operating efficiencies.

SMART: A City surface pavement maintenance program called S.M.A.R.T, Surface Maintenance At The Right Time. This approach addresses the worst surface condition streets that have a good sub-base (foundation) to provide a good riding surface for a number of years until they are addressed as part of the ongoing annual pavement rehabilitation program. The annual pavement rehabilitation program addresses both surface and sub-base conditions of a street to extend the pavement life of a street and prevent future costly reconstruction of streets.

Smart911: A national third-party system that stores data you provide and makes it available to emergency call centers that are equipped and ready to receive Smart911 data. This is a free service that allows users to create a Safety Profile that provides information to 9-1-1 and first responders in case of an emergency. This information can include details about the user, their household, residence, vehicles, medical conditions, and other people living with them. When someone calls 9-1-1 from a phone associated with a Smart911 profile, the 9-1-1 call taker will have access to this information on their screen. This can help first responders provide a more personalized response.

SMART Radar Trailer: A Speed Monitoring Awareness Radar Trailer (SMART) is a portable, self-contained unit that is towed to areas where speeding is a problem, such as neighborhoods, school zones, construction sites, and dangerous roads. It uses a radar to measure the speeds of approaching vehicles and displays the speeds and speed limit for the area on a visible LED sign. The goal is to encourage drivers to slow down and follow the speed limit.

Solid Waste Agency of Lake County (SWALCO): An Agency which provides opportunities for residents to recycle their broken or unwanted electronics through an extensive network of drop off locations operating throughout Lake County. These electronics drop off locations can only accept residentially generated electronics.

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.

Specific Use Permit (SUP): A regulatory tool that allows a property to be used in a way that is not typically permitted under its current zoning designation. Also known as a special use permit or conditional use permit.

Standards of Cover (SOC) Document: A set of written policies and procedures that define how an organization distributes and concentrates its resources. The purpose of an SOC is to evaluate the services provided by an emergency services agency in a systematic way.

State Historic Preservation Office (SHPO): A state government office that manages historic preservation programs and laws. The SHPO was created in 1966 by the National Historic Preservation Act (NHPA). Each state and U.S. territory has a SHPO.

Steep Slope Zone: A part of a zoning lot's slope impact area that's located between the steep slope line and the toe line. A steep slope line is the intersection of a 27 degree slope extended from the toe of a bluff or ravine with the Table Land. If there is no intersection, the Table Land is extended. If the lot does not have Table Land, the horizontal projection of the lot's street line is used as the Table Land.

STEP Grant Program: The Sustained Traffic Enforcement Program (STEP) is a grant program from the Illinois Department of Transportation's Division of Transportation Safety (DTS). The program focuses on times of day and year when data shows the highest number of fatalities due to alcohol and unbuckled seatbelts.

Stop the Bleed: A national awareness campaign and training program that teaches people how to control bleeding in an emergency to save a life.

Streetscape: A term that refers to the design and appearance of a street, including the buildings, sidewalks, and other elements that make up the scene. It also considers how these elements impact the people who use the street and the nearby residents.

Supervisory Control and Data Acquisition (SCADA): A category of software applications for controlling industrial processes, which is the gathering of data in real time from remote locations in order to control equipment and conditions.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS

Supplies: Includes Gas/Oil/Anti-Freeze, Repairs, Small Tools, Clothing, Office/Department Supplies, Books/Periodicals, Photo/Printing and Business Expenses.

Surface Transportation Program (STP): A federally funded program which supports highways and bridges, transit capital improvements and projects, as well as bike and pedestrian projects.

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.

Technical Rescue Team Operations and Technician: A professional who uses specialized tools and skills to respond to emergencies that are beyond the capabilities of other emergency services. These operations can include search and rescue in vertical or near-vertical environments, such as confined spaces, trenches, or structural collapses.

Training Program Manager: A professional who plans, directs, or coordinates the training and development activities and staff.

Tree City USA: A program that recognizes communities for their effective management of public trees and forests. The program is sponsored by the Arbor Day Foundation and began in 1976. To become a Tree City USA, a community must meet the following standards: have an active tree board or department, have a tree care ordinance, have a community forestry program with an annual budget of at least $2 per capita, and have an Arbor Day observance and proclamation. The program focuses on healthy urban forestry practices on public land, such as parks, streets, and around public buildings. It's intended to encourage communities to continue managing their trees based on these standards. Some say that being recognized as a Tree City USA is a source of pride and a sign that elected officials and city employees value trees and take care of them.

Transfers: Represent the interrelationships between funds. A fund’s transfer-out expenditure is treated as transfer-in revenue in the receiving fund. Transfers between funds are segregated from the operating and capital budgets as they are not actual outflows of City resources.

Unmanned Aerial Vehicle (UAV): An unmanned aerial vehicle (UAV), commonly known as a drone, is an aircraft without any human pilot, crew, or passengers on board.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

USEPA Community Project Funding Grant: Projects funded with EPA Community Grants provide a valuable source of federal funding for water infrastructure that will complement the resources Congress provided in the Bipartisan Infrastructure Law and the annual appropriations process.

Vehicle and Machinery Technician: A technician, also known as a heavy vehicle and mobile equipment service technician, who performs a variety of tasks to maintain and repair vehicles and machinery.

Vehicle Immobilization Program: A vehicle immobilization program is a way to temporarily prevent a vehicle from being used to enforce parking regulations and address habitual violators. The vehicle owner is then given a set amount of time to pay any outstanding fines and fees before the vehicle is towed and impounded.

Wages & Salaries: Includes Full-time Labor Salaries, Part-time Labor Salaries and Over-time Labor Salaries.

Youth Fire Setter Intervention Program: A statewide standardized program to provide prevention education/intervention and referrals, if warranted, for the children and families of Illinois to reduce the frequency and severity of fires set by youths.

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