

FY 24 ADOPTED BUDGET

January 1, 2024 - December 31, 2024



Fiscal Stability



Infrastructure Investment



Economic Development



Environmental Sustainability



Public Safety

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CITY OF HIGHLAND PARK

Adopted Budget Fiscal Year 2024

January 1, 2024 to December 31, 2024

Mayor

Nancy R. Rotering

Council Members

Anthony E. Blumberg

Jeff Hoobler

Annette Lidawer

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, 2023

Christopher P. Morill

Executive Director

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 Downtown
Highland Park



RAVINIA FARMERS MARKET
SINCE 1938

Jana Jensen Park
888 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
7 AM - 1 PM
raviniafarmersmarket.org

BUDGET 2024

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LETTER FROM THE CITY MANAGER

Overview of the 2024 Budget

November 27, 2023

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, 2024. 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 and facility planning. The fiscal year 2024 (2024) budget and the fiscal year 2023 (2023) estimate reflect the City's current estimates to sustain operations, plan for the future, and continue to address community healing.

Operating revenue of \$96 million is expected to be 1% higher than 2023, with 2023 operating revenue expected to be 6% higher than 2022. Significant drivers of the 2024 increase include higher water, sewer, and ambulance revenue, driven by rate increases to cover expenditures. **Total revenue** of \$118 million is expected to be 6% higher than 2023, with 2023 total revenue expected to be 1% higher than 2022. In addition to operating changes, total revenue is impacted by non-operating revenue changes including changes in bond 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 revenue from the sale of the City's prior 54 Laurel property in 2023.

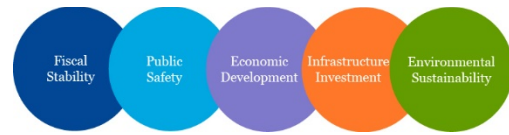
Expenditures of \$127 million budgeted for 2024 are expected to be 4% higher than the estimate for 2023. The budgeted changes are personnel costs \$2.1 million; contractual services, materials, and supplies \$3 million, and debt service \$1.1 million, net of transfers and reserves (\$1.3 million) and capital (\$0.3 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. General Fund (GF) reserves are projected at approximately \$37 million as of December 31, 2024, after a strategic drawdown of \$5 million significantly to fund capital improvements for the City's parking lots/decks, Second Street infrastructure, facilities, bike walk, and tree replacement. Strategic drawdown in other funds combined of \$4 million is also for 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 6% equating to \$1.3 million for public safety, road maintenance and improvement, debt service, and Library personnel, net of reallocation of tax revenue out of City general operations to minimize the total tax increase. The change is a \$90 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.

TRANSMITTAL LETTER

2024 BUDGET OVERVIEW



Staffing is budgeted at 273 full-time equivalents (FTE), which is 1.8 FTE employees higher than 2023, although 4 FTE employees lower than 2020. These changes reflect a gradual increase in service and staffing following the 2020-2021 staffing reduction of 26.8 FTE employees due to the City’s economic response plan to the negative impact of the pandemic on City revenue as well as additional staffing to address the long term needs of the community. 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 2024 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 2024 Budget achieves admirable balance and policy adherence over the next 10 years.

I am proud to oversee our organization of 273 FTE staff. We have an effective mission-focused operation of \$127 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 810 City businesses. We are a municipal leader in sustainability by implementing initiatives to protect the City’s 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 \$34 million of capital improvements, with \$27 million for infrastructure supported by \$4 million of motor fuel and home rule sales taxes, \$3 million of grants, and \$1 million of tax increment financing; \$4 million for public facilities upgrades; and \$3 million for fleet/eqp. replacement. Business district improvements include Second St. pedestrian-friendly infrastructure; Briergate Business District (BBD) water/sewer/street upgrades; Central Business District enhancements; and increased maintenance and landscaping. Facilities upgrades include 1201 Park Avenue West facility renovation, Police Dept. HVAC BAS upgrade, and City Hall CCTV upgrade. The parking program includes 1201 Park Avenue West and other parking lots/decks. The City’s website is updated daily and includes a wealth of information including detailed information and project updates on infrastructure improvements including street reconstruction, resurfacing, bridge improvements, utility work, and more. The City has invested \$178 million in capital improvements over the last 14 years through 2023 and is planning \$201 million of capital improvements over the next 10 years, including the \$34 million budgeted for 2024.

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.

Budget development would not have been possible without department teamwork, 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 19. 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 / jlogan@cityhpil.com or me at 847-926-1000 / gneukirch@cityhpil.com.

Sincerely,

Ghida S. Neukirch
City Manager

CITY OF HIGHLAND PARK

BUDGET RECAP



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.

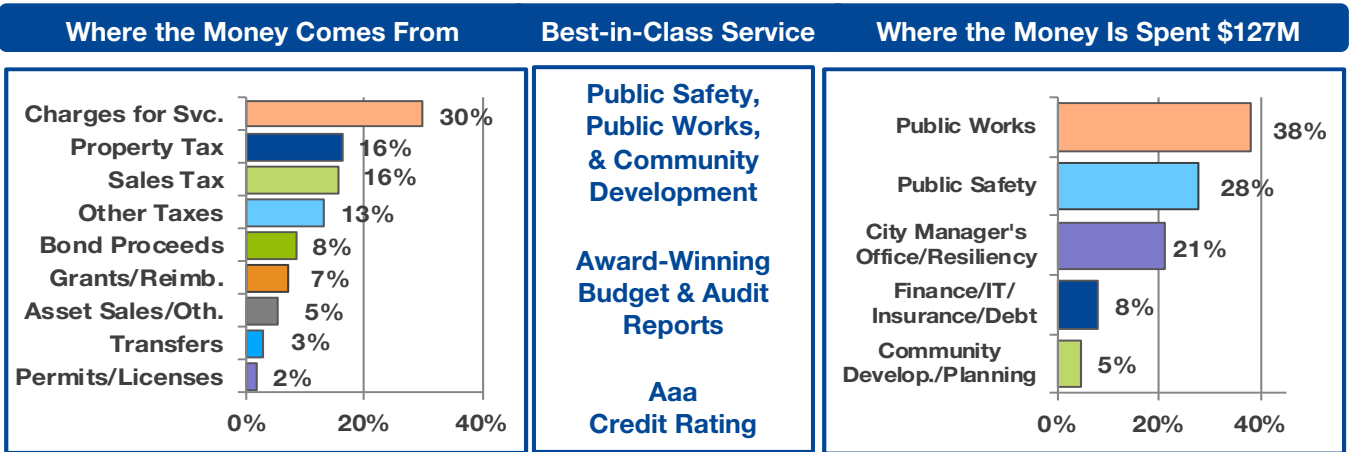
The Budget Supports Our Priorities

- 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



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

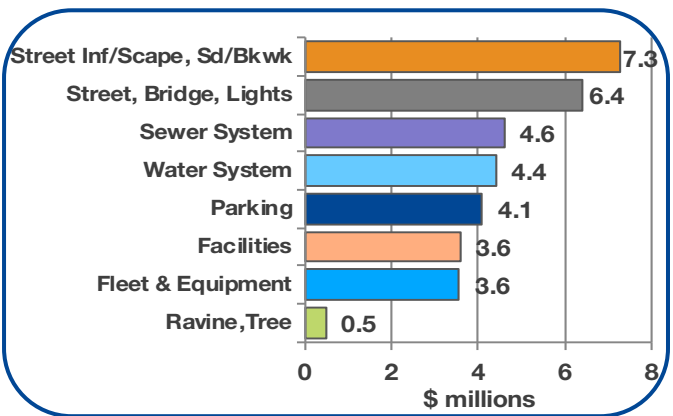
- ✓ 24-hour Emergency Medical Response
- ✓ 24-hour Fire and Police Protection
- ✓ Water, Sewer, Streets, Lighting, & Forestry
- ✓ Infrastructure Upgrades and Maintenance
- ✓ Economic Development
- ✓ Environmental Sustainability
- ✓ Community Safety & Fire Education Programs
- ✓ Comprehensive Land Use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

City and City Services By The Numbers

30,245 Highland Park Residents	5,910 eNews Subscribers	810 Total 40+ New Businesses
20k/7k Ft. Sanitary/Storm Sewer Televised	4,209 Building Permits Issued	12,100+ Inspections Performed
120k/60k Ft. Sanitary/Storm Sewer Flushed	263 Adopted Ordinances & Resolutions	
34 Environmentally Friendly Vehicles	272.7 Full-time Equivalent	24,146 Calls for EMS, Fire, or Police

Capital Improvement Budget \$34 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 \$3 million in grants.



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ORGANIZATION & SERVICES

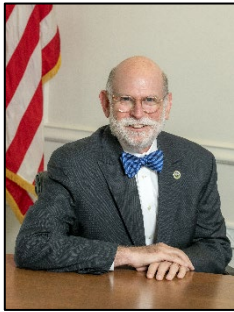


PRINCIPAL OFFICIALS

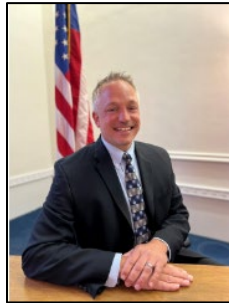
City Council



Nancy R. Rotering
Mayor



Anthony E. Blumberg
Councilmember



Jeff Hoobler
Councilmember



Annette Lidawer
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



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.

Public Works
Department

Fire
Department

Finance Dept.
Treasury

City Manager's
Office

Police
Department

Building

Planning

Engineering

Equipment
Maintenance

Forestry &
Facilities

Streets &
Storm Sewers

Transit

Water Distrib. &
Sanitary Sewers

Water Purification
& Production

Finance

Information
Technology

Business
Development

City Clerk

Communications

Resiliency

Human
Resources

Senior Services

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. As a City, we will work to live up to this Values Statement by always:

- **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.

Priorities and Objectives: The City's more than 120 priority-based major projects are publicly-facing initiatives that are aligned with the following 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.

Fiscal Stability

- Ensure that operations supporting the City's Aaa bond rating are maintained.
- Proactively analyze and prepare for potential changes in the economy and revenue.
- Explore alternatives for managing expenses and ensuring effective and fiscally responsible service delivery.
- Analyze and pursue new revenue sources and opportunities.
- Contribute to the City's Pension Funds, meeting or exceeding actuarial recommendations.

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.

Infrastructure Investment

- Prioritize and fund capital improvement plans based on infrastructure 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.

Economic Development

- Foster a thriving business community through business attraction & retention, support, and placemaking.
- 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 City. Support local social service, cultural & 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 in the community.

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 all City departments, policies, and initiatives.
- Reduce greenhouse gas emissions and environmental impact consistent with sustainability and climate plans.
- 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 COMMISSIONS, BOARDS, AND ADVISORY GROUPS

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. 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 2024 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
- Police Pension Board Finance Department
- Zoning Board of Appeals Community Development

ADVISORY GROUPS & TASK FORCES

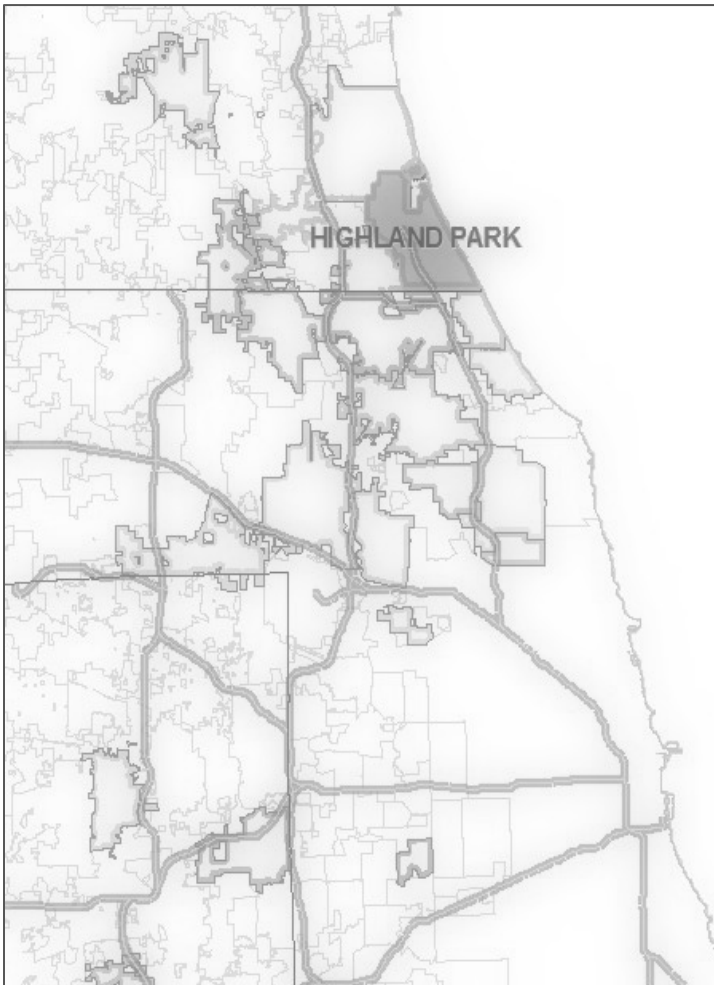
- Business & Economic Development City Manager’s Office
- Cultural Arts City Manager’s Office
- Highland Park High School Advisory Group City Manager’s Office
- Human Relations City Manager’s Office
- Ravinia Festival Neighborhood Meetings City Manager’s Office
- Senior Services City Manager’s Office
- 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, two of the present four private country clubs in the City had been formed and the City's reputation as a welcoming and open residential area had 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. Subsequent Census measurements were 32,263 (1970), 30,611 (1980), 30,575 (1990), 30,262 (2000), and 29,763 (2010). The City's current population is 30,176 per the 2020 Census.

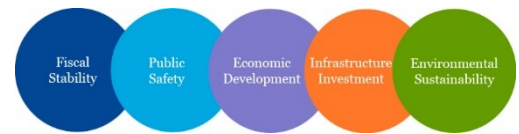
HIGHLAND PARK BY THE NUMBERS

Population: 30,245
Area: 12.25 Square Miles
Median Home Value: \$523,500
Number of Households: 12,079
Average Household Size: 2.5 Persons
Median Household Income: \$153,226

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.

ORGANIZATION AND SERVICES

CITY OVERVIEW AND SOCIOECONOMIC INFORMATION



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. In 2023, construction of the new, state of the art Ravinia Fire Station #32 was completed. A boat is available for emergency use to respond to lakefront emergencies.

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. The Senior Center relocated to the 1201 Park Avenue West building in 2021 to better facilitate in-person programming. The City is

planning to modernize the facility in 2024 for Senior Center activity and general public events and banquets; the process began with an RFP for qualified firms and community engagement and visioning in 2023.

The Highland Park Public Library is a component unit of the City, administered by a seven-person Library Board appointed by the Mayor with consent of the City Council. The Library provides access to 411,795 physical and digital resources, consisting of 168,813 volumes, 130,299 ebooks, 84,443 audio recordings, and 25,522 DVDs and Blu-rays. The number of card holders is approximately 9,803.

The City operates a fixed-route scheduled bus service, the Ravinia Festival Park-n-Ride bus program, and a free Connector shuttle bus operation. The City operates the fixed-route and Park-n-Ride 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 Township for senior residents not near a bus route.

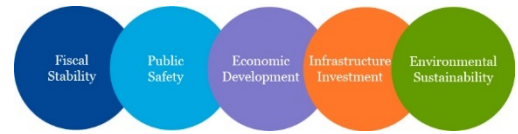
HIGHLAND PARK SHOOTING RESPONSE

The City of Highland Park 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, and the federal government as well as community organizations. The City is committed to supporting all impacted by the shooting, including victims' family members, survivors, business owners and employees, and the community at large. The City's Resiliency Division provides victim liaison services, short-term counseling, resource coordination, and pursuit of grant funding in partnership with community partners and the Department of Justice Office of Victims of Crime. The Division also coordinates related programming based on expressed or identified needs.

In 2023, City Council hosted several discussions regarding framework for a place of remembrance, informed by staff and mayoral research and feedback from other communities that have endured similar tragedies. Of primary focus is working with victims' families to ensure that the place of remembrance honors the legacy of their loved ones and is a place of reflection for anyone impacted by the incident. The process will also incorporate opportunities for community engagement. Work on the place of remembrance will begin in earnest in 2024. To ensure there is always a space for private reflection and remembrance, the City will continue to maintain a

ORGANIZATION AND SERVICES

CITY OVERVIEW AND SOCIOECONOMIC INFORMATION



temporary memorial until the dedication of the place of remembrance. The temporary memorial is located at the Rose Garden, adjacent to City Hall at 1707 St. Johns Avenue.

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 3,786 and THSD 113 enrollment is approximately 3,220, 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 nearly 12,000.

CITY WATER SYSTEM

The City draws water from Lake Michigan and is the sole source of potable water supply for the City, the adjacent Villages of Deerfield, Bannockburn, and Lincolnshire, and the Glenbrook Sanitary District. The City has the capability to provide water on an emergency basis to Northbrook, Glencoe, Highwood, and Lake Forest. The City’s water service area is 23 square miles, serving approximately 60,000 people in residential areas and growing commercial developments, the latter primarily in Deerfield and Lincolnshire. The City water plant can supply potable water to approximately 120,000 individuals. Information about the water plant’s state-of-the-art filtration system is available at cityhpil.com/waterplant.

WATER PLANT BY THE NUMBERS

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

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.

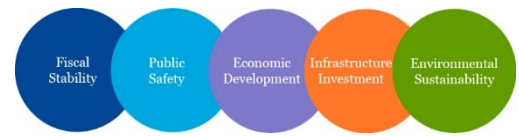
The City’s former Highland Park Country Club golf course grounds were inaugurated in 2022 as a recreational area known as The Preserve of Highland Park, featuring walking and biking trails around

the property. The City retained the 1201 Park Avenue West building as the home of the Senior Center, and offers banquet services.

Ravinia Festival is 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, a 850-seat, arts-and-crafts chamber hall that dates back to Ravinia’s original 1904 construction; and the state-of-the-art, 450-seat Bennett Gordon Hall, home to Ravinia’s Steans Music Institute which is an on-campus conservatory. Bennett Gordon Hall presents indoor concerts between October and May. 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 offers a variety of educational programs under the umbrella REACH*TEACH*PLAY serving 85,000 people in Cook and Lake counties annually. 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.

ORGANIZATION AND SERVICES

CITY OVERVIEW AND SOCIOECONOMIC INFORMATION



The City has been home to Highland Park Hospital since 1918. A non-profit entity, the hospital is part of NorthShore University HealthSystem 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. 76 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.

SUSTAINABILITY

The City is a regional municipal leader in environmental sustainability, focusing on initiatives that help protect the City’s environment and 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 and Climate Plans outline objectives for reducing greenhouse gas emissions and protecting the City’s natural environment.

ARTS AND HUMAN SERVICES

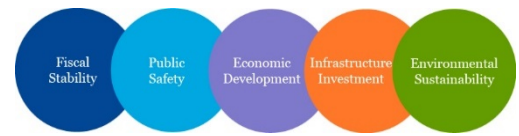


The City has an active arts community, in part, due to its support for the arts and its acquisition and maintenance of a 21-piece public art collection. The collection includes a sculpture, “Ingress,” depicted at left, which commemorates the City’s 2019 sesquicentennial anniversary. The Park District and Public Library own additional public art. The City supports local arts organizations through a funding agreement with the Highland Park Community Foundation and partners with The Art Center and local arts organizations to promote and recognize City art and artists. The City’s Cultural Arts Strategic Plan provides direction for the promotion and enhancement of the arts as a matter of City practice and throughout the community as a whole. In 2023, the City launched a new Poet Laureate program.

The City is dedicated to providing human services for residents of all ages. The City has an agreement and provides funding to the Highland Park Community Foundation which supports social service, cultural, and educational agencies serving the community. The City’s Senior Center supports the community’s senior population with health, recreational, cultural, educational, and counseling services.

ORGANIZATION AND SERVICES

CITY OVERVIEW AND SOCIOECONOMIC INFORMATION



SOCIOECONOMIC INFORMATION

While primarily a residential community, the City has nine business districts, including three main commercial areas: the Central Business District (CBD), the Skokie Corridor, and the Ravinia Business District (RBD). Sales tax receipts typically provide approximately 15% of City revenue.

The City has three 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, Ravinia, and Briergate Business Districts. The Briergate SSA primarily funds infrastructure improvements. The Ravinia District and CBD SSAs fund marketing, beautification, and events, including the popular summer Food Truck Thursdays and events at The Lot, respectively. The CBD SSA is administered by the Downtown Highland Park Alliance. The City has two tax increment financing (TIF) Districts, in the Ravinia Business District and the Briergate Business District, which fund utility, street, streetscape, infrastructure improvements, and RBD special events.

The City attracts and retains businesses through incentives. The City's Sales Tax Rebate Program assists new businesses investing \$250,000+ in capital investment and generating a minimum \$1,000,000 in annual sales tax dollars or existing businesses investing \$75,000+ in capital improvements and generating a minimum \$1,000,000 in annual sales tax dollars. The City's Small Business Façade Improvement Program provides financial incentive to property owners and local businesses for improving the look and functionality of their property or business.

ENJOY HIGHLAND PARK & THE LOT

Enjoy Highland Park is the City's digital-first marketing campaign designed to position Highland Park 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 new al fresco dining and entertainment space, The Lot, was host to events welcoming more than 20,000 visitors in 2022; in 2023, the fun continued with the Taste of Highland Park, World Music and Food Fest, Oktoberfest and more. Also in 2023, the City engaged a design firm to prepare a proposal for the potential permanent buildout of The Lot; the process incorporated multiple opportunities for in-person and virtual community engagement.

All City-sponsored events are strategically located 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.

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 (4.2%) continues to be below the County (4.8%) and the State (4.5%) levels, as of June, 2023. Source: Illinois Department of Employment Security.

The U.S. Census Bureau reported the median value of the City's owner-occupied homes was \$535,000, compared to \$279,500 for Lake County and \$212,600 for the State of Illinois. The U.S. Census Bureau reported the median City household income was \$153,226, compared to \$97,127 for Lake County and \$72,563 for the State of Illinois. A 10-Year History of City demographics is included in the Appendix.

RETAIL ACTIVITY

The City has a home rule municipal sales tax rate of 1%. 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.

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 newsletters each week. The City’s Enjoy Highland Park campaign to promote Highland Park’s unique mix of dining, retail, and entertainment, has its own web presence at enjoyhighlandpark.com. The *Highlander*, the City’s newsletter, is produced bimonthly, mailed to every Highland Park 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 then broadcast on the City’s website and Channel 10. The City is active on social media, primarily Facebook, Instagram, and X. The City issues public safety and emergency alerts via Smart911.

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 or by clicking the Emails link at the bottom right footer of the City website.

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 website allows residents to submit non-emergency service requests at cityhpil.com/service. The City promotes Highland Park’s businesses and special events at enjoyhighlandpark.com.

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 twice-weekly eNews provides important information to 5,908 subscribers. The City issues a weekly Business Development eNews to business owners. The Weekender eNews, issued weekly, spotlights upcoming events, activities, and business promotions to 7,902 subscribers. Sign up at cityhpil.com/signup.

SMART911 The City issues emergency alerts via Smart911. Registering with Smart911 at smart911.com enables residents to create a household profile to assist first responders in the event of an emergency. Profiles should be updated every six months to remain active.

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 the City at facebook.com/HighlandParkIL / facebook.com/EnjoyHighlandPark

INSTAGRAM Find the City on Instagram at instagram.com/enjoyhighlandpark.

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.

Each year, the City 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.

Each year, 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 come into the City of Highland Park should be spent to maintain and improve the City, while providing high-quality services to residents.

The budget development process is an annual journey with activities spanning approximately eight months from the second quarter through the fourth quarter. It typically begins with a planning and policies 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 planning and policy 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. It is recommended that all subsections of the Budget Process and Structure section, as well as the City Policies and Glossary of Funds, Terms, and Acronyms included in the Appendix be read along with this Budget Process document.

BUDGET TIMELINE

Each year's budget process is unique and requires flexibility in terms of scheduling. The following chart illustrates the schedule for development of the 2024 Budget:

Description	Date	A	M	J	J	A	S	O	N	D
Neighborhood Meeting	04/19/2023									
Neighborhood Meetings	05/01/2023 05/04/2023									
2024 Planning Meeting: 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	05/23/2023									
Revenue, Capital, and Debt Planning Library Operating & Capital Budget	08/21/2023									
Proposed Budget to Council	10/27/2023									
Proposed Budget to City's Website	10/30/2023									
Tax Levy Estimate Accepted	11/13/2023									
Proposed Budget Public Hearing	11/13/2023									
Council Meeting Packet Distributed Containing: <ul style="list-style-type: none"> ○ Amendments to Proposed Budget ○ Budget Ordinance and Budget Document ○ Annual Fee Resolution ○ Capital Improvement Program ○ Employee Compensation Plan and Policy 	11/17/2023									
Approval of: <ul style="list-style-type: none"> ○ Budget Ordinance and Budget Document ○ Annual Fee Resolution ○ Capital Improvement Program ○ Employee Compensation Plan and Policy 	11/27/2023									
Proposed Property Tax Levy Public Hearing	11/27/2023									
Approval of: <ul style="list-style-type: none"> ○ Property Tax Levy ○ Liability & Workmen's Comp. Insurance 	12/11/2023									

BUDGET SECTIONS

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

Transmittal Letter and Budget Recap: This 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, and objectives. It includes a list of principal officials, an organizational chart, a list of commissions, committees and boards, and a communications overview.

Budget Process and Structure: This section includes general information on 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, the City’s annual fee resolution, 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, the City’s compensation plan, 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, even if 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, 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; demographic information, employers, taxpayers, and property tax history; policies; 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., and Debt Service, 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).

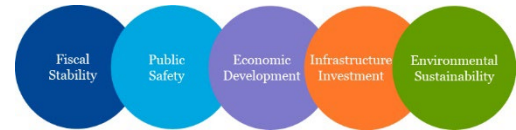
Fiduciary Funds - are used to account for assets which the City holds as trustee or agent for individuals, private organizations and other governmental units (Affordable Housing Trust, Police and Fire Pension Trust Funds).

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.

ACCOUNTING, BUDGETING, AND FUND STRUCTURE



ACCOUNTING VS. BUDGET BASIS

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

- **Retirement of debt principal** is budgeted as an expenditure but is reported as a reduction in liability for accounting purposes;
- **Capital expenditures** are budgeted as an expenditure but are reflected as additions to fixed assets for accounting purposes, if they meet the City’s capitalization threshold; and
- **Transfers** to assigned General Fund balance, to meet future 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 391**

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 394**

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 400**

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 401**

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 401**

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 401**

This policy provides guidelines for the City’s consideration of TIF districts.
- **Fund Balance Policy – Page 401**

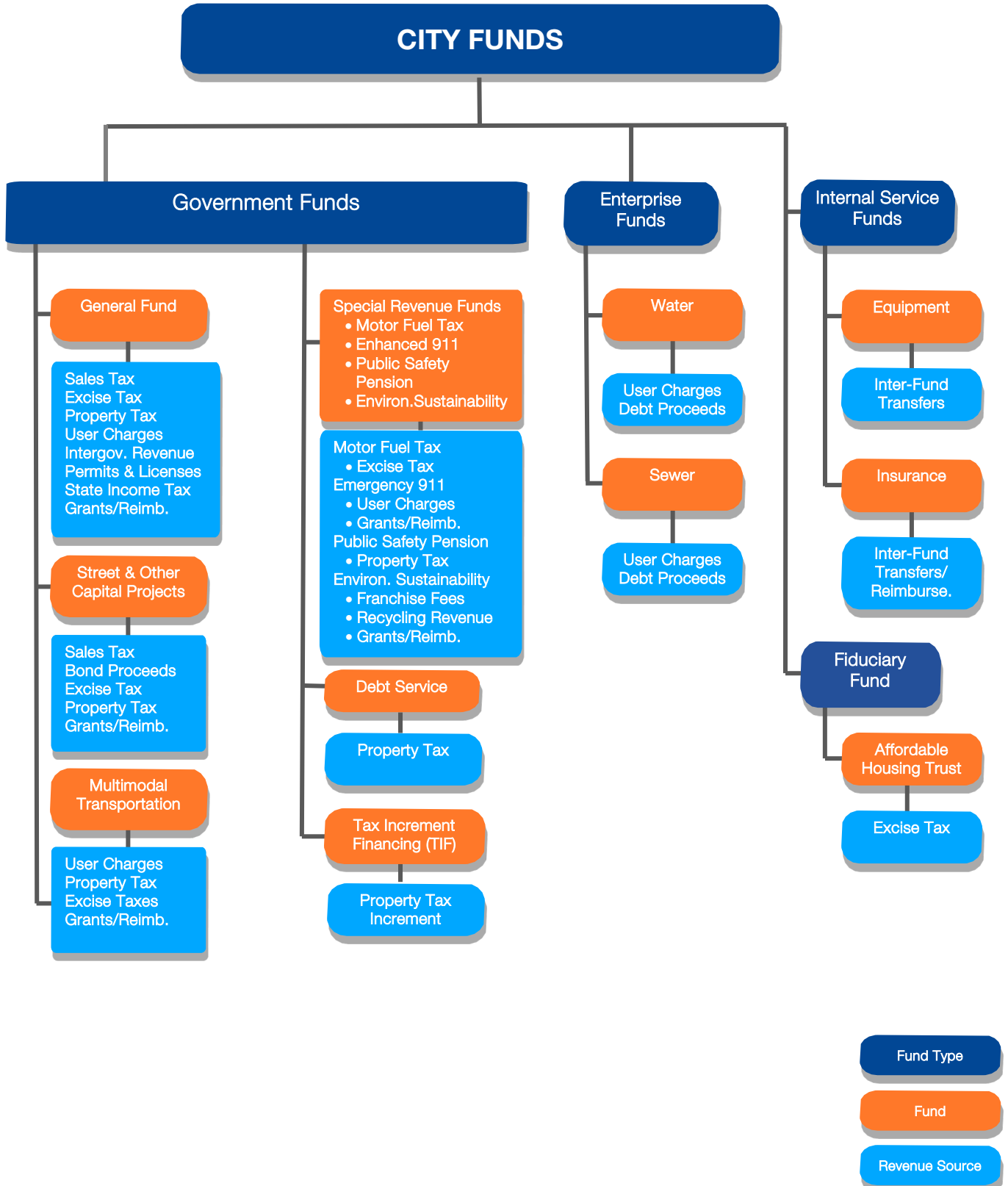
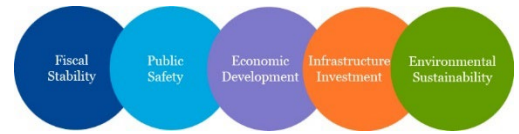
This policy establishes the appropriate level of fund balance for each budgeted fund. It is City policy to only use fund balance for strategic investment, such as capital improvements, public safety pension, and OPEB contributions, or as a temporary stop-gap to bridge a deficit. Fund balance is not used to balance the budget.

BUDGETARY GOALS

- **Operating Budget and Revenue Goals – Page 402**
 - **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.

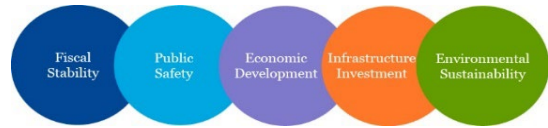
CITY FUNDS

CITY OF HIGHLAND PARK



CITY OF HIGHLAND PARK

DEPARTMENT FUND RELATIONSHIP

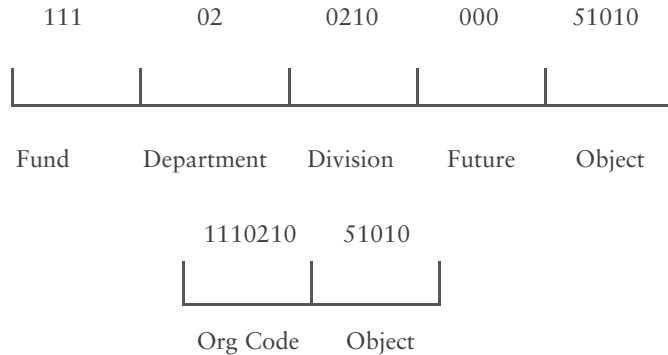


City Manager's Office
 Finance Department
 Police Department
 Fire Department
 Community Development
 Public Works

	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:



The first three digits (111) indicate the fund.

- | | |
|--|---|
| <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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.

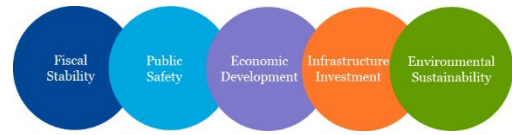
- | | |
|--|---|
| <ul style="list-style-type: none"> XXX.01 – City Manager’s Office XXX.02 – Finance XXX.03 – Police XXX.04 – Fire | <ul style="list-style-type: none"> XXX.05 – Community Development XXX.06 – Public Works XXX.09 – Commissions |
|--|---|

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

- | | |
|---|---|
| <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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

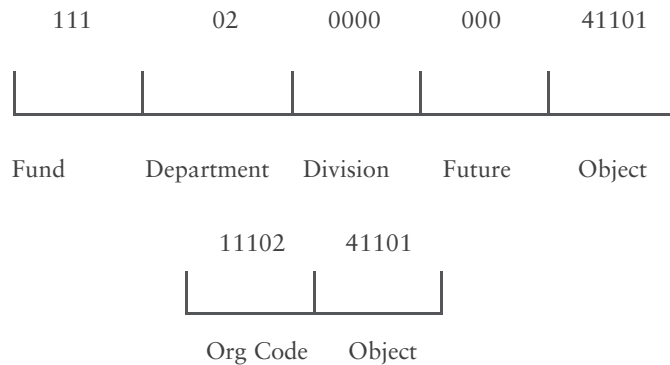
- 81XXX – Debt Service
- 82XXX – Taxes

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:



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

- | | |
|--|--|
| <ul style="list-style-type: none"> 411XX – General Taxes 412XX – Permits 413XX – Licenses 414XX – Fines and Forfeitures 415XX – Charges for Services 416XX – Reimbursements and Grants | <ul style="list-style-type: none"> 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
Budget Development Process

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

GENERAL FUND DEPARTMENTS ¹

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

Erin Jason, Asst. City Mgr. / Emily Taub, Asst. City Mgr.
Julie Logan, Finance Director
Lou Jogmen, Chief of Police
Joe Schrage, Fire Chief
Joel Fontane, Director of Community Development
Ron Bannon, Director of Public Works

COMMISSIONS, BOARDS, ADVISORY GROUPS, TASK FORCES ²

Board of Fire & Police Commissioners
Business & Economic Development Advisory Grp.
Cultural Arts Advisory Group
Historic Preservation Commission
Housing Commission
Human Relations Advisory Group
Library Board of Trustees
Sustainability Advisory Group
Plan and Design Commission
Transportation Advisory Group
Zoning Board of Appeals

City Manager's Office
City Manager's Office
City Manager's Office
Community Development
Community Development
City Manager's Office/Police Department
City Manager's Office
City Manager's Office
Community Development
Public Works
Community Development

OTHER CITY FUNDS OR UNITS ¹

Capital Fund
Multimodal Transportation Fund
Motor Fuel Tax Fund
Enhanced 911 Fund
Public Safety Pension Levy
Environmental Sustainability Fund
Debt Service Fund
Tax Increment Financing Funds
Water Fund
Sewer Fund
Equipment – Maintenance & Replacement Fund
Insurance Fund
Housing Trust Fund
Library
Housing Associations' Properties

Public Works, Fire Dept., City Mgr.'s Office
Public Works
Public Works
Police Department
Finance Department
City Manager's Office
Finance Department
City Mgr.'s Off., Comm. Dev., Public Works, Fin. Dept.
Public Works
Public Works
Police Dept., Fire Dept., Public Wks., Finance Dept.
City Manager's Office
Community Development
City Manager's Office
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, 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 2024 Budget includes the following changes:

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 2023 property tax levy (excluding TIF and SSA), for collection in 2024, is 15% of the City's 2024 total revenue and is 66% 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 2024 budget includes a City levy increase of \$1,142,500 to pay for higher debt payments of \$866,100 from a new debt issue for capital improvements; statutory pension cost increases totaling \$751,000; and higher road maintenance costs of \$321,400, net of reallocation of tax revenue out of general operations of \$796,000 to minimize the total tax increase. The Library's portion of the resident's tax bill is 3%. The Library's 2023 tax levy, for collection in 2024, is 95% of the Library's 2024 total revenue; includes combined funding for operations, capital, and debt service; and includes an increase of \$171,400 significantly to pay for higher personnel costs. The total combined increase is 6%, which is a \$90 impact to a City tax payer, based on an average \$500,000 equalized assessed value for the tax payer's property.

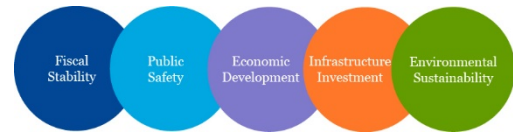
Taxi Licenses: The City historically regulates transportation companies like taxicabs that operate within its borders in order to protect the safety of residents and provide for the maintenance of public infrastructure. The rise of ride-hailing transportation network companies (TNC) increased transportation options for people. The TNC operate outside the bounds of the City's ordinances and the protections currently in place since they do not meet the taxi definition. City Staff is assessing modifications to the taxi license regulations and will bring forth a report and recommendation to the City Council. Until then, taxi licensing continues to be suspended.

Historically, the City would process 65-100 taxicab licenses per year. The City processed 27 and 9 applications in 2019 and 2020, respectively, at \$65 per license. The decline in taxi licenses is correlated to the change in transportation for hire services in that it has evolved and is currently dominated by rideshare companies, along with the pandemic impact in 2020.

Hydrant Meter Deposit Fee: The City's fee is increased to \$3,000 starting in 2024 to ensure sufficient replacement cost in the event of damage or loss. This fee is defined in City code chapter 50 Water & Water Works and is used to supply contractors with water and reduce the potential misuse of hydrants. The City supplies the contractor a hydrant meter, upon request and payment of a deposit fee. The meter is equipped with a backflow device that monitors the contractor's water use, helps protect the City's water system, and requires payment for water use. The fee has not changed since 2016, although meter cost has increased since 2016.

Ambulance Transport Fees: The City's ambulance transport fees are amended to align with the Ground Emergency Medical Transport Act Cost Report, with balance billing eliminated. In 2019, the Illinois Fire Chiefs

BUDGET PREPARATION NOTES



Association pursued a program for supplemental Medicaid payments commonly known as the Ground Emergency Medical Transportation (GEMT) program. This program was already in effect in other states including California, Florida, Massachusetts, Missouri, Oklahoma, Oregon, Texas, and Washington.

Supplemental payment programs allow states to “draw down” the federal share of costs for healthcare services. Since Medicaid is a joint federal and state program, each entity is responsible for its share of the costs. The State share is financed by the provider as expenses already incurred by the EMS department. The program exists to supplement the standard Medicaid payments that do not cover actual costs incurred by Emergency Medical Service (EMS) providers for the provision of EMS services.

The City entered into an agreement in 2021 with the Illinois Department of Healthcare and Family Services (HFS) for participation in the GEMT program. The purpose of the agreement was for the City to receive greater cost coverage for covered ambulance services including all ALS and BLS emergency ground ambulance services trips reimbursable under the Illinois Medicaid state plan. GEMT providers are required to establish an indirect cost rate before any indirect costs can be claimed on the cost report. Each eligible GEMT entity must submit a fully completed Centers for Medicare and Medicaid Services (CMS) cost report to the Department of Healthcare and Family Services (HFS) no later than five months after the last day of the fiscal year.

The City determined that the cost of providing ambulance transport was much greater than the rates currently in place. As a participant in the GEMT program, the cost report determines the City’s Medicaid rates, while the City’s rates being charged for all other patients are much lower, resulting in disproportionate charges for a patient who qualifies for Medicaid versus a patient who carries private insurance. Additionally, private insurance companies are not invoiced the actual cost of providing the service.

The City balance billed non-residents prior to 2024, but not residents. Balance billing is invoicing for the remainder not paid by insurance. With the proposal of eliminating balance billing, the City will receive what Medicaid or private insurance pays. The resident or non-resident will no longer be invoiced for the remainder of the invoice. Similar communities currently using the GEMT Cost Report to determine ambulance rates include Glenview, Niles, Northbrook, Bartlett Fire Protection District and Countryside Fire Protection District. The City projects potential additional revenue of \$700,000 from this change, which will serve to better cover the City’s cost of providing ambulance service. The 2024 Budget ambulance transport fees are noted below and are included in the annual fee resolution, which will be in effect from January 1 through December 31, 2024.

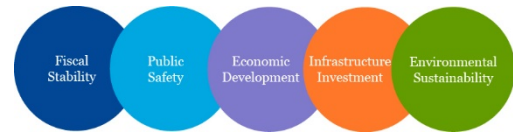
- Basic Life Support \$2,617.59
- Advanced Life Support Level 1 \$3,044.90
- Mileage Fee (unchanged) \$9.46 per mile

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 2024 total rate of \$3.983 per 100 cf for City residential customers is 34 cents higher than 2023, which is consistent with the last year of 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 2024 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, 2024.

Sewer Rate: The City is implementing a phase-in plan of approximate 3.5% per year adjustments to sewer rates between 2024 and 2033, as part of its next long-term sewer rate plan, to ensure long-term financial sustainability of the Sewer Fund. The City has not raised sewer rates since 2018, although costs have increased since 2018. The plan is based on long-term rate projections developed by staff. The 2024 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, 2024.

BUDGET PREPARATION NOTES



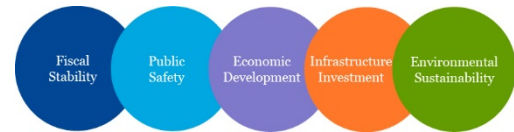
- Base Sewer Charge - Quarterly Residential \$6.25
- Base Sewer Charge - Quarterly Commercial \$9.35
- Sewer Charge - Low Income \$0.80 per month
- Surcharge for Sanitary Sewer Use - Residential \$1.35 per 100 Cubic Ft.
- Surcharge for Sanitary Sewer Use - Commercial \$1.35 per 100 Cubic Ft.
- Stormwater Utility Fee - Base Fee \$8.80 per month
- Stormwater Utility Fee \$8.80 per Impervious Area Unit per mth.
- Stormwater Utility Fee Credit Detention and Cleaning 0.25 x Impervious Area Unit Fee
- Stormwater Utility Fee Credit - No Impact 0.50 x Impervious Area Unit Fee
- Penalty \$55.00-\$775.00

STAFFING CHANGES

The City’s staffing approach is to provide a high level of service in the most efficient and effective manner. Departments regularly assess positions and operations to determine if positions can be restructured, consolidated, contracted, and if efficiencies can be created through the use of technology and shared services. Staffing is budgeted at 273 full-time equivalents (FTE), which is 1.8 FTE employees higher than 2023, although 4 FTE employees lower than 2020. These changes reflect a gradual increase in service and staffing following the 2020-21 staffing reduction of 26.8 FTE employees due to the City’s economic response plan to the negative impact of the pandemic on City revenue as well as additional staffing to address the long term needs of the community. Changes are detailed on the following page. All City staff remain committed to providing responsive and high quality customer service.

2024 Staffing Changes			Equivalent Key: FT=Full-time, FTE=Full-time Equivalent	
Action	Quantity	Equivalent	Department	Position
Addition	1.0	FT	City Manager's Office	Assistant City Manager
Removal	(1.0)	FT	City Manager's Office	Deputy City Clerk
Addition	1.0	FT	City Manager's Office	Assistant to the City Manager
Addition	1.0	FT	City Manager's Office	Business Development Specialist
Addition	1.0	FT	City Manager's Office	Victim Specialist
Removal	(1.0)	FT	City Manager's Office	Human Resources Manager
Addition	1.0	FT	City Manager's Office	Assistant Human Resources Manager
Removal	(1.0)	FT	City Manager's Office	Human Resources Specialist
Addition	1.0	FT	City Manager's Office	Multimedia Specialist
Addition	1.0	FT	City Manager's Office	Marketing Coordinator
Removal	(1.0)	FT	City Manager's Office	Communications and Event Coordinator
Addition	1.0	FTE	City Manager's Office	Sustainability Specialist
Addition	1.0	FT	City Manager's Office	Administrative Program Specialist
Removal	(1.0)	FT	City Manager's Office	Administrative and Customer Service Specialist
Removal	(0.6)	FTE	City Manager's Office	Public Access Coordinator
Time	(0.1)	FTE	City Manager's Office	Adm. and Customer Service Spec. (Senior Svcs.)
Time	(0.0)	FTE	City Manager's Office	Bus Driver
Addition	0.3	FTE	City Manager's Office	Risk Manager
Addition	1.0	FT	Finance Department	Senior Accountant
Removal	(1.0)	FT	Finance Department	Financial Analyst
Removal	(0.7)	FTE	Finance Department	Financial Analyst (Resiliency)
Addition	1.0	FT	Police Department	Police Officer
Removal	(1.0)	FT	Police Department	Victim Liaison
Addition	1.0	FT	Community Development	Planner
Removal	(1.0)	FT	Community Development	Building/Housing Inspector
Addition	1.0	FT	Community Development	Building/Housing Inspector II
Time	0.2	FTE	Community Development	Plumbing Inspector
Time	(1.4)	FTE	Public Works	Bus Drivers (3.68 FTE from 5.10 FTE)
Total	1.8			

BUDGET PREPARATION NOTES



GENERAL FUND (111)

Operating revenue of \$50 million budgeted for 2024 is expected to be slightly higher than the 2023 estimate. Total revenue of \$51 million budgeted for 2024 is expected to be 3% lower than the 2023 estimate. Operating revenue excludes asset sales, and capital-related grants, reimbursements, and transfers between funds. 2024 operating revenue is impacted by increased reallocation of property tax revenue from the General Fund to other funds to minimize the 2024 proposed property tax increase discussed earlier in these Budget Preparation Notes. 2024 total revenue vs. 2023 is also impacted by revenue from sale of the City's 54 Laurel property in 2023.

Expenditures of \$56 million budgeted for 2024 are expected to be 1% higher than the 2023 estimate. Personnel costs are budgeted \$1.1 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 are budgeted \$1.9 million higher for business attraction and retention incentives. Capital expenditures are budgeted \$2.4 million lower, although consistent with the City's 10-year capital improvement plan. Additional detail is included in the General Fund and Capital sections.

MULTIMODAL TRANSPORTATION FUND (121)

Revenue of \$5 million budgeted for 2024 is expected to be 3% higher than the 2023 estimate. Expenditures of \$5 million budgeted for 2024 are expected to be 3% higher than the 2023 estimate, significantly due to the City potentially assuming responsibility for insurance costs, which were previously paid by the City's bus vendor. Additional detail is included in the Multimodal Transportation Fund and Capital sections.

STREETS & OTHER CAPITAL FUND (141)

Operating and total revenue of \$2 million and \$15 million budgeted for 2024 are expected to be 21% lower and 121% higher, respectively, than the 2023 estimates. Operating revenue excludes bond proceeds, capital-related grants, reimbursements, and transfers between funds. The most significant 2024 operating revenue change is a lower reallocation from the General Fund of Home Rule Sales Tax revenue (\$2.5 million in 2023 to \$1.9 million in 2024). 2024 total revenue is further impacted by the issuance of \$10 million of general obligation bonds in 2024 to partially fund capital expenditures for Second Street infrastructure improvements, 1201 Park Avenue West upgrades, and other street improvements, net of changes in capital-related grants, reimbursements, and transfers between funds consistent with eligible expenditures defined by the City's 10-year capital improvement plan.

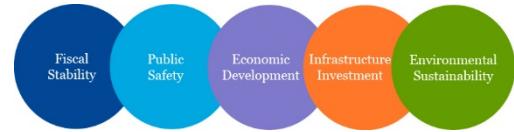
Expenditures of \$17 million budgeted for 2024 are expected to be 45% higher than the 2023 estimate, significantly due to higher capital expenditures consistent with the City's 10-year capital improvement plan. Additional detail is included in the Capital section.

WATER FUND (212)

Operating and total revenue of \$13 million and \$14 million budgeted for 2024 are expected to be 5% and 2% higher, respectively, than the 2023 estimates. Operating revenue excludes capital-related grants, reimbursements, and transfers between funds. The most significant 2024 operating revenue change is an increase in water sales due to the water rate increase explained earlier in these Budget Preparation Notes. 2024 total revenue is further impacted by changes in capital-related grants, reimbursements, and transfers between funds consistent with eligible expenditures defined by the City's 10-year capital improvement plan.

Expenditures of \$14 million budgeted for 2024 are expected to be 10% lower than the estimate for 2023 significantly due to lower capital costs, consistent with the City's 10-year capital improvement plan, net of increases in personnel and contractual services. Personnel costs are consistent with the City's compensation plan and insurance requirements. Contractual services increases are due to maintenance of equipment to replace seals and bearings in a leaking raw water pump and higher preventive maintenance; professional services for instruments, controls and SCADA service; and equipment charges, consistent with Equipment Fund costs. Additional detail is included in the Water Fund and Capital sections.

BUDGET PREPARATION NOTES



SEWER FUND (214)

Operating and total revenue of \$5 million and \$7 million budgeted for 2024 are expected to be 3% higher and 20% lower, respectively, than the 2023 estimates. Operating revenue excludes capital-related grants, reimbursements, and transfers between funds. The most significant 2024 operating revenue change is an increase in sewer sales due to the sewer rate increase explained earlier in these Budget Preparation Notes. 2024 total revenue is further impacted by changes in capital-related grants, reimbursements, and transfers between funds consistent with eligible expenditures defined by the City's 10-year capital improvement plan.

Expenditures of \$7 million budgeted for 2024 are expected to be 28% lower than the estimate for 2023 significantly due to lower capital costs, consistent with the City's 10-year capital improvement plan, net of increases in personnel and contractual services. Personnel costs are consistent with the City's compensation plan and insurance requirements. The contractual services increase is significantly due to equipment charges, consistent with Equipment Fund costs. 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 2023 Estimate and 2024 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

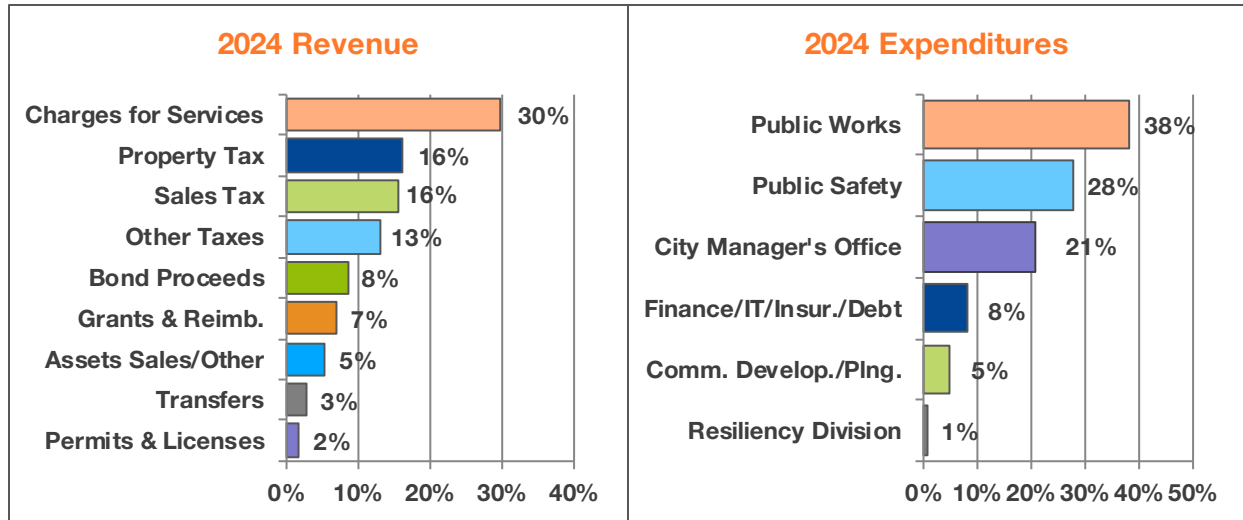
Numbers in the budget document are rounded to the nearest \$100. When numbers are presented in rounded format, the totals may appropriately not add-up by the rounding factor, when either (1) there are few items to add to the total and/or (2) many of the items which add to the total are near ½ of the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

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EXECUTIVE SUMMARY



BUDGET BRIEF

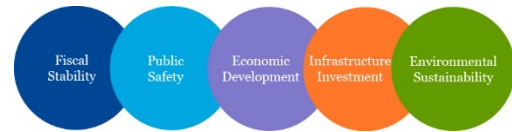


	Total 2024 Revenue	Increase / (Decrease) '24 Bud. vs. '23 Est.		Total 2024 Expenditures	Increase / (Decrease) '24 Bud. vs. '23 Est.	
		Dollar	Percent		Dollar	Percent
General Fund	50,579,900	(1,620,600)	-3.1%	55,624,400	349,800	0.6%
Other Govt. Funds	34,056,700	10,100,000	42.2%	36,565,100	6,335,300	21.0%
Enterprise Funds	21,446,000	(1,489,600)	-6.5%	21,462,300	(4,381,700)	-17.0%
Internal Service Funds	11,745,800	374,100	3.3%	13,016,700	2,290,700	21.4%
Fiduciary Fund	439,300	(221,100)	-33.5%	401,800	12,700	3.3%
Total City	118,267,700	7,142,700	6.4%	127,070,200	4,606,700	3.8%

A Balanced Operating Budget is presented, with Operating Revenues expected to exceed Operating Expenditures by over \$15 million. Total Expenditures are budgeted to exceed Total Revenues by \$9 million significantly 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.

Fund	Operating			Debt/Capital/Transfers		Total Net
	Revenue	Expenditure	Net	Revenue	Expenditure	
General	49,890,900	(49,801,600)	89,300	689,000	(5,822,800)	(5,044,500)
Multi-Modal Transp.	5,130,300	(5,125,400)	4,900		(220,000)	(215,100)
Motor Fuel Tax				1,297,100	(1,346,200)	(49,100)
Enhanced 911	646,300	(712,600)	(66,300)			(66,300)
Public Safety Pension	6,931,400	(6,931,400)				-
Environmental Sustain.	285,900	(208,000)	77,900		(55,000)	22,900
Debt Service				3,003,500	(2,962,700)	40,800
Street Improvements	2,193,700		2,193,700	12,960,300	(16,807,200)	(1,653,200)
TIF Ravinia Fund				709,600	-	709,600
TIF Briergate Fund				898,600	(2,196,600)	(1,298,000)
Water	13,500,500	(4,693,700)	8,806,800	828,000	(9,289,000)	345,800
Sewer	5,099,500	(2,189,800)	2,909,700	2,018,000	(5,289,900)	(362,200)
Equipment	4,799,400	(3,130,700)	1,668,700	70,000	(2,934,100)	(1,195,400)
Insurance	6,876,400	(6,951,800)	(75,400)			(75,400)
Housing Trust Fund	439,300	(401,800)	37,500			37,500
Grand Total	95,793,600	(80,146,800)	15,646,800	22,474,100	(46,923,400)	(8,802,500)

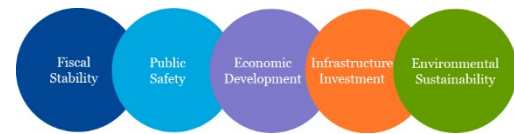


2024 HIGHLIGHTS

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 2023 accomplishments and 2024 objectives are detailed in the division narratives within the department and fund sections, with cross-reference to the City's priorities of fiscal stability, public safety, infrastructure investment, economic development, and environmental sustainability. 2023 accomplishments were significant, even while staffing continued to be reduced from the City's response plan to the pandemic's negative economic impact on City revenue and while staff continued dedicating significant time and resources to supporting resiliency efforts for the victims and their families impacted by the 2022 Highland Park shooting incident. Highlights from 2023 accomplishments include:

City Manager's Office

- Led the City's continued trauma informed approach of community support following the 2022 Highland Park 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.
- Provided shooting victims and their families with facilitated access to multi-disciplinary, holistic, and 360-degree wrap-around mental, medical, behavioral, and legal services, coordinating with appropriate resource partners.
- Led the City's Independence Day programming and implementation of four separate events designed to allow participant opportunities to opt in and out of activities as they felt comfortable; uniting with staff across all departments, volunteers, City governments, and community partners.
- Effectively managed a \$122 million budget and six customer-service focused departments with budget for 273 full-time equivalent employees, meeting and exceeding the needs of over 30,000 residents, pursuant to the City's stated mission of providing high-quality municipal services in an efficient and fiscally-responsible manner through effective, transparent, collaborative, and inclusive governance.
- Completed the Aging in a Changing Region Program and LORE – Learning & Operationalizing Racial Equity, a pilot program focused on operationalizing racial equity, in partnership with North Shore School District 112.
- Completed the sale of City owned property commonly known as 54 Laurel Avenue, at which the City's Senior Center was previously housed and completed programming and design for renovation of the 1201 Park Avenue West building, which is the Senior Center's new location.
- 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; updated the City's five-year sustainability plan for 2023-28; launched communitywide all-in curbside composting for single-family residential homes and continued marketing commercial composting opportunities along with ways to compost at home and work; continued the community solar program, in coordination with the Metropolitan Mayors Caucus, for residential and small business electricity accounts; continued an electricity aggregation program generating revenue for sustainability initiatives; and reviewed communitywide practices related to plastic and film recycling.
- Registered 810 businesses in Highland Park, of which 40+ were new businesses, resulting from assisting property owners with marketing commercial parcels to real estate professionals and businesses
- Fostered efficient, transparent, and effective public communication through press releases, eNews, City Alerts, Smart911, the Highlander, daily social media posts & website updates.
- Increased Senior Center membership by approximately 200 members for a total of 940 members.



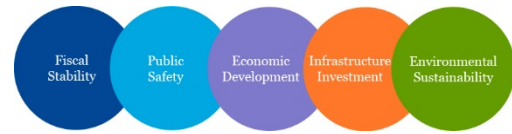
Finance Department

- Supported 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.
- Earned a Distinguished Budget Presentation Award (Budget Award) for the City's 2023 Budget document from the Government Finance Officers Association (GFOA) for the 29th consecutive year and a Certificate of Achievement for Excellence in Financial Reporting (Reporting Certificate) for the City's 2022 Annual Comprehensive Financial Report from the GFOA, for the 39th consecutive year.
- Preserved 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.
- Ensured the City adhered to its priority financial policies including fund balances met or exceeded the City's minimum fund balance targets; City actual results were realized within amended budget; and annual operating revenue equaled or exceeded annual operating expenditures.
- Led an efficient and effective audit process resulting in an unmodified opinion, the highest opinion given to municipal government, with minimized management letter comments.
- Led implementation of the City's new Licensing, Permitting, and Planning software as part of the City's Enterprise Resource Planning System Implementation, partnering with stakeholders in Community Development, the City Manager's Office and Public Works; continued implementation of the human capital management module; and planning for the utility billing module.
- Co-managed, along with other co-founding members, the City's insurance pool for general liability, property, and other conventional insurance coverage. Continued as Treasurer and a voting Board member, providing advice and financial oversight to the board. The pool's claims vendor reports that the pool 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.
- Supported City and Pension Boards' objectives for Public Safety Pension Funds and OPEB.
- Implemented upgrades consistent with the City's long-term information technology (IT) plan, including upgrades to the City's wireless and wired network, increasing bandwidth, capacity, and changes to the City's phone system.

Police Department

- Investigated and charged a suspect for the 2022 Highland Park shooting in collaboration with partner agencies and the Lake County State's Attorney's office.
- Led the City's public safety planning and security for Independence Day commemorative events.
- Initiated or responded to over 21,000 service calls. Budget document page 90 includes trend data.
- Continued engaging with community organizations such as A Safe Place, the Legal Aid Clinic, and Community the Anti-Drug.
- Implemented year two of the Department's five-year strategic plan to address community concerns.
- Police Beat Coordinators (PBCs) continued hosting and attending neighborhood meetings and established a trading card program for the community's youth.
- Upgraded security processes and equipment for continuous improvement of public safety emergency response, including implementing a fixed automated license plate reader system to assist with missing person incidents and major crime investigations; purchase of updated rapid deployment equipment;

TOTAL BUDGET BRIEF



enhancing the City's drone program with advanced scene mapping for crash investigations; and enhancing the Truck Enforcement team.

- Hosted the Junior Police Academy.
- Implemented a multi-faceted automated parking and permit system and began operation in order to provide better service to residents and streamline current processes, in partnership with the Finance, City Manager's Office, and Public Works Departments.
- Coordinated traffic education and enforcement efforts including bicycle and pedestrian safety.
- Facilitated traffic safety campaigns, including Speed Awareness Day and Distracted Driving Awareness Week to educate residents and reduce motor vehicle crashes.
- Most Police Officers received 100 hours or more of in-person and online training.

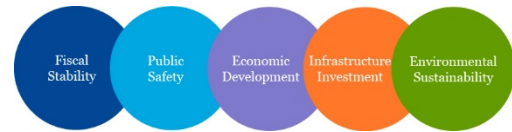
Fire Department

- Responded to 5,998 emergency medical/fire service calls. Budget document page 90 includes trend data.
- Completed the Ravinia Fire Station replacement.
- Outfitted all vehicles with active shooter go bags and ballistic gear.
- Instructed monthly CPR classes, installed smoke detectors, administered a sharps disposal program, instructed Stop the Bleed classes, held the Residents Fire Academy Program, offered blood pressure checks and provided station tours.
- Distributed public safety education packets for birthday and block parties, and used social media to inform the public about fire safety messages and news.
- Trained personnel on new Rescue Task Force response bags (active shooter), new pharmaceutical storage procedures, and paramedic training utilizing an advanced obstacle course in airway and trauma with multiple scenarios to sharpen the skills of prehospital providers.
- Re-certified all personnel in Cardiopulmonary Resuscitation (CPR).
- Hosted four Illinois Fire Service Institute Courses.
- Compiled more than 17,000 training hours and certified 25 members across 13 certifications, as detailed in the Fire Department section of the General Fund.

Community Development

- The Building Division issued 4,209 permits and performed over 12,100 inspections through various phases of construction and code enforcement activities. Customer service staff responded to 19,014 calls, 7,937 emails, and 2,826 walk-in visits, averaging about 75 customer calls and 13 in-person customers per day. The Fire Prevention Bureau conducted 2,304 life safety related inspections.
- Managed stakeholder responsibility of the City's new Licensing, Permitting, and Planning software as part of the City's Enterprise Resource Planning System Implementation for front-counter customer service, plan review, and inspections operations related to all permitting. Assessed, documented and mapped business processes and made tactical improvements to building operations.
- Assessed Sol-Smart Gold designation, continued inspector training related to solar energy installations, and implemented commitment to three-day plan review for small solar projects.
- The Planning Division administered and advised four land use boards and commissions, prepared 101 technical reports, and facilitated 63 public meetings/hearings.
- Managed the development of conceptual / schematic design alternatives to improve Second St. pedestrian friendliness, with improvements expected in 2024-5, and the development of a Streetscape furniture amenity plan for downtown.

TOTAL BUDGET BRIEF

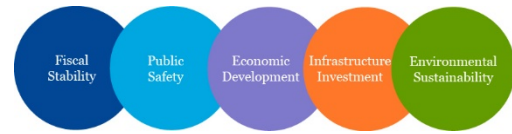


- Facilitated stakeholder input and outreach meetings, oversaw the development of updated Ravinia TIF district capital improvements cost estimates and the developed district capital investment priority plan.
- Developed code amendments aimed at improving clarity, streamlining processes, and expanding development rights while providing needed protections.
- The Plan and Design Commission conducted 18 total meetings, with 28 distinct agenda items. Items considered included but were not limited to the following developments: the City's salt dome special use permit (SUP); a planned unit development (PUD) for the Wolbright multi-family development; a zoning text amendment to allow animal clinics as a SUP downtown, followed by a SUP and Special Exception for a downtown animal clinic; ComEd Design Review for their maintenance facility; a PUD for Community Partners for Affordable Housing's (CPAH) eight-unit attached townhome development; Design Review for a new dealership on Highway 41 (Genesis); a PUD amendment for Hidden Oak at Compton and Livingston; a PUD and re-subdivision for the City's former 54 Laurel Av. property; the 1535 Park Av. W Design Review and SUP applications; tobacco and smoke shop zoning text amendment, Ravinia School PUD and re-subdivision; a Special Exception for a parking lot at 700 Park Av. W; and revocation of the PUD at the former B'Nai Torah and Arlyn School site. A total of four re-subdivisions, four PUDs, seven SUPs, seven Design Reviews, two Special Exception, and four zoning text amendment projects were considered; several of these projects included multiple meeting dates.
- The Zoning Board of Appeals conducted 19 hearings related to zoning relief.
- Administered the Housing Trust Fund and related grant making program(s) including monitoring over \$1.2 million in scattered site grants for the creation of eight new townhome affordable units and for securing and making affordable three other housing units in Highland Park.

Public Works

- Supported the City's planning and managed Public Works operations for Independence Day events.
- Coordinated preparation of required documentation for the department's 2024 American Public Works Association (APWA) Reaccreditation site visit to maintain Public Works accreditation status.
- Performed in-house design services on contracts for eight public improvement projects, managed consultant design services for 20 public improvement projects, performed field inspection services on contracts for eight public improvement projects, managed consultant construction engineering services for eight public improvement projects, continued preliminary engineering for six grant-funded bridge replacement projects, completed 45 reviews and/or inspections for private developments, and completed 15 reviews and/or inspections for private work within the Steep Slope Zone, with 10 related to floodplain issues.
- Completed construction of Clavey Rd.; the annual street rehabilitation program; the SMART program, the annual concrete repair program (concrete street patching and sidewalk repairs); Central Ave. and University Ave. resurfacing and water main improvements; design and construction of Briergate improvements; and phase I preliminary engineering for the federally-funded bridge replacements on Beech St., St Johns Av., Judson Av. and Wade St.; while initiating construction for the federally-funded bridge replacement project, Park Ave West over the Skokie River and phase II final engineering for the federally-funded bridge replacements on Beech St., Judson Av., St. Johns Av., and Wade St.; with increased sidewalk sweeping and clean-up in the parking garages, parking decks, and within the business districts
- Upgraded the East and West parking deck lift station pump systems, completed cleaning and power washing of the Port Clinton garage, and the First St. and St Johns parking decks, re-piped the Port Clinton Garage lift station in PVC to improve pitch and prevent freezing, and cleared City parking lots of snow from all snow events.
- Completed trenchless, cured-in-place rehabilitation of approximately 4,000 linear feet of sanitary sewer main; preliminary engineering for five federally funded bridge projects: Beech St., Dean Av., Judson Av., St. Johns Av., and Wade Av.; and construction of the federally funded bridge project, Park Av. West over the Skokie River; while starting the Villas Sanitary Lift Station rehabilitation and upgrade and developing the scope of work for Port Clinton Garage pump improvements.

TOTAL BUDGET BRIEF



- Completed design and construction of grant-funded Highlands Neighborhood flood prevention backflow preventers; construction of new storm sewer improvements for Ridge Rd East Parkway drainage and water improvements; construction of public drainage repairs in the vicinity of 1547 Sheridan Rd.; construction of new storm sewer improvements for the Prospect Av. Lake Michigan Bluff Project; and trenchless, cured-in-place rehabilitation of approximately 800 linear feet of storm sewer main; while continuing long-term regional flood mitigation plan efforts with the Army Corps., Lake County, and area municipalities.
- Completed installation of a high service pump variable frequency drive; water treatment plant HVAC upgrades; replacement of cathode protection system anodes in the water tower vessel; replacement of 2014 vintage supervisory control and data acquisition computers at the plant; additional cybersecurity updates; replacement of aging 2001 vintage process control devices (PLCs) at the plant and reservoirs; and construction of new water main on Ravine Terrace.
- Planted 282 new trees; rejuvenated landscaping at Ingress Park & Firearms Training Center; focusing predominately on native, pollinator-friendly plant species; pruned 2,000 parkway trees; removed 394 dead, dying, diseased, or hazardous trees; reviewed 322 construction site plans for tree preservation, partnering with the Building Division, and issued 730 permits for tree removal on private property unrelated to construction.
- Facility updates included replacement of Police Station obsolete uninterruptable power supply, flooring replacements at Fire Station 33, Fire Station 34, Firearms Training Center training room, and the City Hall Council Chambers, Fire Station 33 interior wall paint and epoxy floor refinishing, City Hall corroded exterior security door replacement, Public Works security doors installation, and new salt dome construction.
- Coordinated 200 bid documents, contracts, and agreements to maintain City services.

2024 ORGANIZATIONAL OBJECTIVES

Five priorities and organizational objectives guide the City’s policy and direction for 2024 as highlighted below. The City Council established the priorities based on feedback from the public and staff. Detailed commentary on how these organizational objectives guide the 2024 Budget is included in the City Mission, Values, Priorities, and Objectives subsection of the Organization and Services section. 2024 goals are detailed in the division/program commentary within the Department and Fund sections of this budget document, with each goal showing linkage to the five major priorities and organizational objectives listed below.

Fiscal Stability

Public Safety

Infrastructure Investment

Economic Development

Environmental Sustainability

Special attention has been paid to these organizational objectives while preparing the 2024 Budget. Highlights of the budgeted investments are listed on the following page. These investments are in addition to City operations, which are also focused on the City’s priorities and organizational objectives.

TOTAL BUDGET BRIEF



44,894,500	2024 Organizational Objective Investments Beyond Operations
11,883,100	Fiscal Stability and Public Safety
9,500,000	Public Safety Pension Contributions
1,399,100	Public Safety Vehicle and Equipment Upgrades
984,000	Other Post-Employment Benefits and Admin. Pension Contributions
10,275,000	Road, Bridge, and Parking Infrastructure
4,000,000	Parking Lots and Decks, including 1201 Park Avenue West
2,840,000	Asphalt & Concrete
2,300,000	Individually Identified Street Improvements
1,135,000	Bridge Design and Repairs
8,504,000	Water and Sewer Infrastructure
4,098,000	Storm and Sanitary Sewer Upgrades
4,406,000	Water System Upgrades
7,170,400	Economic Development Improvement
6,045,800	Second Street Infrastructure
586,600	Briergate TIF District Development
538,000	Central Business District Streetscape
5,752,000	Facility and Other Equipment Fiscal Stability and Sustainability
3,150,000	1201 Park Avenue West Interior Renovations
1,125,000	Public Works Vehicle Replacement
1,042,000	Information Technology and Administrative Equipment Replacement
435,000	Other Facilities Priority 1 Upgrades
1,310,000	Other Community Sustainability and Improvement
590,000	Sidewalks and MoveHP Plan
365,000	Ravine Improvements
220,000	Street Lighting and Striping
135,000	Forestry - Tree Planting

2024 BUDGET SUMMARY

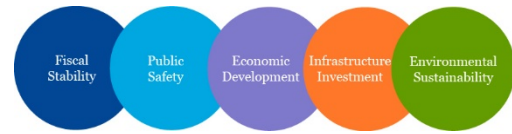
The 2024 Total Budget, including expenditures and transfers, totals \$127 million. The following overview provides meaningful context for the budget, across all funds.

Base Operating Budget (All Funds)

	Actual	Estimate	Budget	Bud. '24 vs. Est. '23	
	2022	2023	2024	Incr./(Decr.)	%
Personnel	\$39,839,500	\$43,686,900	\$45,800,600	\$2,113,700	4.8%
Contractual Services	\$22,082,700	\$27,925,500	\$30,848,000	\$2,922,500	10.5%
Materials & Supplies	\$2,271,200	\$2,704,300	\$2,813,200	\$108,900	4.0%
TOTAL	\$64,193,400	\$74,316,700	\$79,461,800	\$5,145,100	6.9%

The Base Operating Budget comparison shows the change in spending for the City's operating budget. The personnel variance is consistent with the City's compensation plan and collective bargaining requirements, anticipated higher insurance costs, and 273 full-time equivalents (FTE), which is 1.8 FTE employees higher than 2023, although 4 FTE employees lower than 2020, given a gradual increase in

TOTAL BUDGET BRIEF



service and staffing following the 2020-21 staffing reduction of 26.8 FTE employees due to the City’s economic response plan to the negative impact of the pandemic on City revenue as well as additional staffing to address the long term needs of the community. 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 significant increase in the City Manager’s Office budget focused on business attraction and retention incentives.

Long-Term Investment (All Funds)

	Actual 2022	Estimate 2023	Budget 2024	Bud. '24 vs. Est. '23	
				Incr./(Decr.)	%
Capital	\$18,680,100	\$34,703,500	\$34,410,500	(\$293,000)	-0.8%
Debt Service	\$5,555,800	\$5,879,900	\$6,965,300	\$1,085,400	18.5%
TOTAL	\$24,235,900	\$40,583,400	\$41,375,800	\$792,400	2.0%

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 2024 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 \$178 million in capital improvements over the last 14 years through 2023 and is planning \$201 million of capital improvements over the next 10 years, including the \$34 million budgeted for 2024. Debt service is consistent with the City’s payment schedule for previously issued and planned debt. The 2024 budget includes issuance of \$10 million of 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 City’s 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 2022	Estimate 2023	Budget 2024	Bud. '24 vs. Est. '23	
				Incr./(Decr.)	%
Transfers	\$4,971,800	\$6,993,300	\$5,625,000	(\$1,368,300)	-19.6%
Reserves	\$0	\$570,100	\$607,600	\$37,500	6.6%
TOTAL	\$4,971,800	\$7,563,400	\$6,232,600	(\$1,330,800)	-17.6%

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 2024 transfers are due to \$2.3 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; \$1.6 million of tax increment financing (TIF) transferred from the Briergate TIF Fund to the Capital, Water, and Sewer Funds for Briergate TIF-related expenditures planned in those funds; \$1.3 million transfer of Motor Fuel Tax receipts to the Street Construction Fund to pay for eligible capital improvements; \$202,000 of American Rescue Plan (ARP) grant from the General Fund to the Multimodal Fund for ARP-related expenditures planned in that fund; \$152,000 transfer from the Capital Fund to the Debt Service Fund to pay for general obligation bond issuance costs budgeted in that fund; and \$55,000 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 2024 includes \$607,600 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, Community Development, Finance Department, Fire Department, Police Department, 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

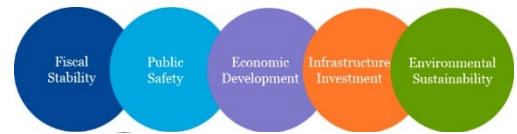
The City realizes efficiencies through collaboration with sister governments, work force restructuring or reduction, and finding alternate revenue sources for funding revenue shortfalls and unfunded mandates. Efficiency-focused work is important and ongoing in light of the State of Illinois budget situation and its potential statewide impact on municipalities. 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 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; incorporate sustainability in operations and through public education, reducing Citywide impacts on the environment and operating costs; and assess alternate methods to serve the public such as shared services and public-private partnerships.

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 will hire a full time staff member in 2024 focused on sustainability who will develop a program to meet the City’s ambitious climate goals. The City launched a community-wide all-in curbside composting program in August 2023, and ramped up public education to successfully implement the program. 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.

The City continues developing plans that identify specific objectives, guiding work across City operations. 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. The City’s MoveHP Plan is a non-motorized transportation plan which is intended to improve safety and increase the use of non-motorized transit. The City’s Information Technology Strategic Master Plan guides major IT projects, including the multi-year Enterprise Resource Planning (ERP) system implementation started in 2020 with significant public-facing modules going online in 2023 and implementation continuing into 2024, and on-going security improvements. The ERP system is integrated management software which is used to manage the City’s budget and financial processes, house data resulting from City transactions, provide customer online access and payment functions, and automate many back office functions related to City services, financial transactions, and human resources.

The City will continue focusing on its procurement services to moderate costs and optimize efficiencies. The City participates in a number of consortiums in order to achieve these objectives. Examples include using Illinois Department of Central Management Services for procurement of goods and equipment, and participation in the Municipal Partnership Initiative program providing economies of scale for securing low competitive bid prices among neighboring municipalities who bid similar annual projects, including, but not limited to, street, sewer, forestry, information technology, consultant services, and other projects. 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.

LONG RANGE PLAN



INFRASTRUCTURE INVESTMENT

The City continues investing in infrastructure and facilities and developing new infrastructure 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 in order to accommodate current and future equipment and vehicles. It also includes renovation of the 1201 Park Avenue West building to serve as the City’s Senior Center, slated to begin in 2024 and 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.



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 will continue to pursue a regional flood mitigation plan through close collaboration with neighboring municipalities, the county, and state and federal officials. Information regarding flood mitigation strategies for members of the public is available at cityhpil.com/flooding.

ENVIRONMENTAL SUSTAINABILITY

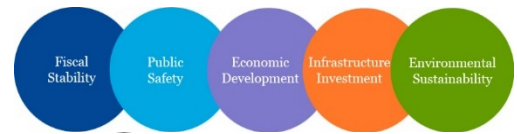
The City follows the direction of its five-year sustainability plan, updated in 2023, focusing on meaningful action to reduce Highland Park’s impact on the environment and implement initiatives to encourage climate-friendly policies and practices throughout the City. The City is hiring an employee in 2024, who will be dedicated to progressing Citywide environmental sustainability-related projects. A focus on the arts in the community sets the City apart. The City invests in the long-term maintenance of its \$1.9 million public art collection and works closely with the arts-related businesses and organizations to develop and promote arts-related programming.

COMMUNITY VIBRANCY



The City’s work plans are based on the City’s core priorities: fiscal stability, public safety, economic development, infrastructure investment, and environmental sustainability. 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 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.

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 Highland Park’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. The City is considering a possible permanent buildout of the space for incorporation into the City’s CIP schedule. Ravinia Festival continues to serve as an anchor that attracts thousands of regional visitors to Highland Park each year during the festival season.



DIVERSITY, EQUITY, AND INCLUSION

Hate has no home in Highland Park or anywhere. City programs and operations are developed with a focus on ensuring inclusivity and ensuring that all individuals served by the City are treated equitably and with the utmost professionalism and dignity. The City continually evaluates enhancements to its diversity and equity policies to reflect the community's values and enhance employees' experience.

The City's new Values Statement articulates Highland Park's dedication to being a welcoming and affirming community and includes actionable commitments in support of elected officials, City staff, and community members. The Values Statement complements the City's Statement Against Hate, which provides an unequivocal denunciation of hate in all its forms and underscores the importance of proactive, collaborative public safety services in responding to hate-motivated behaviors, threats, and acts.

The City continues operationalizing recommendations from the 2023 intergovernmental LORE – Learning & Operationalizing Racial Equity pilot program, enhancing recruitment practices across all departments, creating opportunities for employee engagement through a DEI Integrated Management Team, and reviewing City policies through an equity lens, among other initiatives.

The City supports transparency and enhancing trust between public safety and the community. It made the Police Department General Orders and the Fire Department Standard Operating Guidelines, which define the standards, values, and expectations for employees, available for public review. The City is committed to the Ten Shared Principles of Public Safety, developed through a joint partnership of the Illinois Association of Chiefs of Police and the Illinois NAACP. Every initiative of the Police Department Strategic Plan reinforces one or more of the Principles, which are designed to build trust and common ground between police and diverse communities.

The City is working to enhance services to seniors and individuals with disabilities and mental illnesses. The City conducted a major 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 and 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.

ECONOMIC DEVELOPMENT

The City's business development strategic plan, a living document that is continuously evaluated by staff, offers an aggressive yet achievable roadmap for fostering economic vibrancy throughout Highland Park'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, 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.

PLACE OF REMEMBRANCE

The consequences of the 2022 Highland Park shooting will continue to impact the community for years to come. The City established the Resiliency Division within the City Manager's Office in 2022, which is dedicated to providing victim services, supportive programming, coordination of community resources, and grant administration. The Department of Justice Office of Victims of Crime recommends that communities responding to similar incidents of mass violence expect to maintain these operational supports for approximately three to five years following the incident.

In late 2022, the City began the first of many discussions regarding the place of remembrance honoring the victims of the shooting. The community leaders charged with this important responsibility will use a trauma-informed approach during this public process to balance the needs of victims' families, individuals who were injured, and community stakeholders. The team will review best practices and recommendations from other communities, working closely with the Resiliency Division to support next-of-kin and victims in navigating this potentially re-traumatizing process. 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.

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 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.

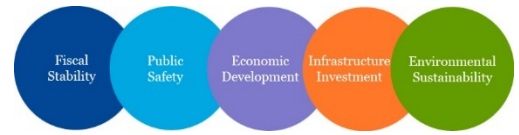
Special attention is focused on the major revenue sources, including ongoing and non-recurring revenues included in the City's budget. The City's major revenue sources are listed below and a detailed description for each is provided on the following pages, along with the 2024 estimate assumptions.

Major Revenue Sources

	Revenue Source	% of 2024 Total Revenue	% of 2024 General Fund Revenue	Elastic/ Inelastic
1	Property Tax Levy (w/o Library)	17.0	9.8	Inelastic
2	Sales Tax	16.4	34.3	Elastic
3	Water Sales	11.8	n/a	Inelastic
4	Bond Proceeds	9.3	n/a	Inelastic
5	Other Taxes	4.4	9.3	Elastic
6	State Income Tax	4.3	10.0	Elastic
7	Sewer Charges	4.3	n/a	Inelastic
8	Utility Tax	3.2	7.5	Elastic
9	General Permit Revenue & Licenses	1.7	3.9	Elastic
10	Real Estate Transfer Tax	1.4	3.2	Elastic
11	State Motor Fuel Tax	1.1	n/a	Elastic
12	Transit Revenue	0.9	n/a	Inelastic
	TOTAL*	75.7	78.0	

*Total excludes Transfers.

REVENUE HIGHLIGHTS

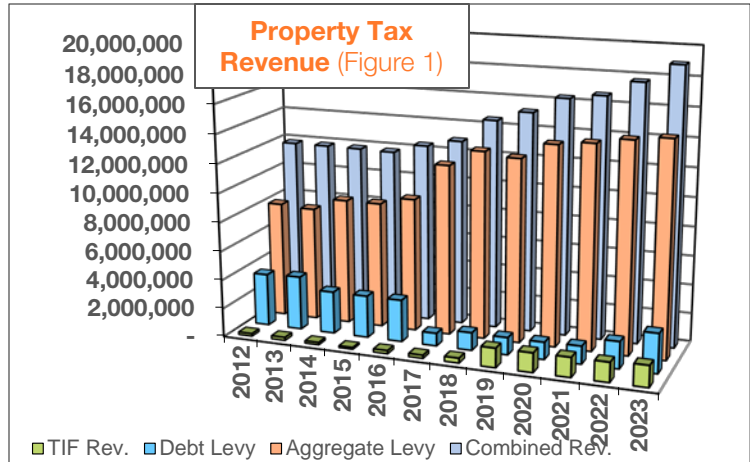


2024 Budget: \$19,150,600

PROPERTY TAX

As a home-rule municipality, the City may impose any type of property tax levy without rate limitation, except where specifically prohibited by State Statute. 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.

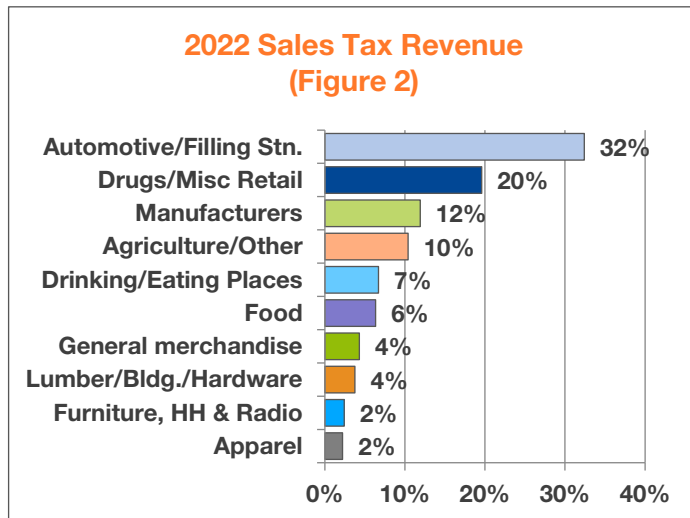
The annual tax levy ordinance includes property taxes for the City's operating funds, pension funds, and capital funds. The levy includes bond levies which are filed at the time of bond ordinance approval. The City annually abates bond levies which have dedicated revenue sources sufficient to pay debt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



The City's 2023 property tax levy (excluding tax increment financing (TIF) and special service areas (SSA)), for collection in 2024, is 15% of the City's total revenue; is 66% 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 \$1.1 million 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 \$78 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 16% 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 \$1.5 million for the 2023 tax increments collectible in 2024. The 2024 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

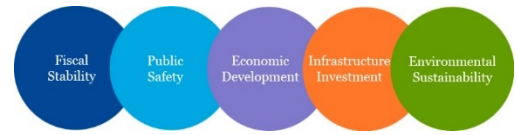
2024 Budget: \$18,504,000



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 allocated into 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 2024 budget for Total Sales

REVENUE HIGHLIGHTS



Tax is 1% higher than the 2023 estimate, with 2023 expected to be 9% higher than 2022 actuals. Sales tax in 2021 was fully recovered from the negative pandemic economic impact and was also higher vs. historical trends due to regulatory changes related to online sales. Additional information is included in the Sales Tax Trend presented later in the Executive Summary.

WATER SALES & SERVICES

2024 Budget: \$13,265,100

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 2024 includes a total water rate of \$3.983 per 100 cubic feet of water for Highland Park residential customers. This rate is 34 cents higher than 2023, 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 2024 water rate is included in the Annual Fee Resolution within the Executive Summary section, 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.

BOND PROCEEDS

2024 Budget: \$10,000,000

The Streets and Other Capital Fund non-operating revenue is impacted by the planned issuance of \$10 million of general obligation bonds in 2024 to partially fund capital expenditures for Second Street infrastructure improvements, 1201 Park Avenue West upgrades, and other street improvements, net of changes in capital-related grants, reimbursements, and transfers between funds consistent with eligible expenditures defined by the City's 10-year capital improvement plan. Additional information is included in the Budget Preparation Notes within the Budget Process and Structure section, in the Capital section, in the Debt service section, and in the Debt Policy within the Appendix section.

OTHER TAXES

2024 Budget: \$4,954,800

This revenue includes receipts for business taxes \$1,366,100, state local use \$1,306,900, state replacement taxes \$986,900, payment in lieu of tax \$823,900, demolition tax \$120,000, and all other general taxes \$351,000.

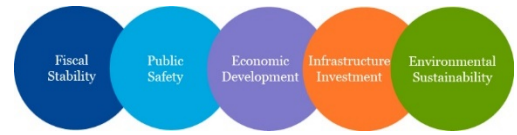
The City imposes business taxes on businesses within the City, in addition to the State of Illinois General Merchandise Tax. Payment of these taxes is the responsibility of the business. A food and beverage tax rate of 1% is assessed upon food and beverages prepared and sold for immediate consumption 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, in addition to paying for the City services it uses, such as police and fire staffing at concerts. This 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 \$18,504,000. The City's 2023 Estimate and 2024 Budget for Payment in Lieu of Taxes revenue remain flat at \$823,900.

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

REVENUE HIGHLIGHTS



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.

STATE INCOME TAX

2024 Budget: \$4,808,000

This revenue includes net tax receipts collected by the State that are distributable to the City. The 2024 budget is 1% higher than the 2023 estimate, with 2023 expected to be on target as budgeted. Both Business Income Tax and Individual Income Tax receipts increased above expectations in 2022. The State reports that some of the growth is attributed to genuine growth and some is attributed to legislative changes, as discussed below. In turn, this led to an increase in both income tax allocations and personal property replacement taxes allocations. There is no restriction on the use of this revenue, which is allocated to the General Fund. 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, while the corporate portion remained unchanged. 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.

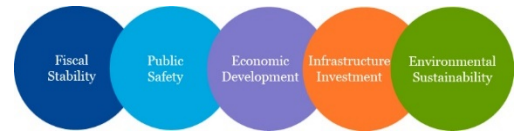
Net collections are the total collections minus deposits that are made into the fund. The amount that each municipality or county receives is based on its population in proportion to the total state population. The population figures are determined based on the latest census conducted by the United States 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.

SEWER CHARGES

2024 Budget: \$4,806,500

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 2024 revenue estimate is based upon a rate of \$1.35 per 100 cubic feet of water used, which is an approximate 3.5% increase compared to the 2023 rate.

REVENUE HIGHLIGHTS



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 2024 revenue estimate is based on a rate of \$8.80 per Impervious Area Unit per month, which is an approximate 3.5% increase compared to the 2023 rate. 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 2024 water rate is included in the Annual Fee Resolution within the Executive Summary section, 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.

UTILITY TAX

2024 Budget: \$3,645,600

The City charges a utility tax on electric, natural gas, and telecommunication usage as allowed by state statute. 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 2022 and 2023 rates:

<u>Utility Component</u>	<u>Charge Method</u>	<u>2024 Rate</u>	
Electric	kilowatt per hour*	\$0.61/\$0.30	* - Consumption is taxed in ranges of kilowatts per hour where tax declines as usage increases.
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%	

GENERAL PERMIT AND LICENSE REVENUE

2024 Budget: \$1,904,200

This revenue includes permit fees for building (construction, remodeling, and repair), fire, forestry, and overweight trucks, as driven by activity levels. This revenue also includes licenses and registration for liquor, landscapers, businesses, general contractors, rental properties, dogs, restaurants, tobacco and scavengers. The largest portion of general permit revenue is for building permits, which is \$1,500,000 of the total. The 2024 building permit revenue estimate was derived by conducting a historical analysis of permit revenue and evaluation of recent inquiries and proposed developments. The 2024 budget for building permit revenue is expected to be relatively flat with the 2023 estimate, although down from 2022. The City is experiencing high local development interest, with building permits continuing to include permits for large developments, although 2022 was an unusually high large development year.

REAL ESTATE TRANSFER TAX

2024 Budget: \$1,537,700

The City imposes a 0.5% tax on the sale or transfer of legal or beneficial title to real property located within the City’s corporate limits. The tax is based on the property sales price and is paid by the seller. This tax is in addition to other tax on real estate imposed by the State or other agency. There are no statutory restrictions on this revenue, which is used to pay for General Fund operations. The 2024 budget is expected to be flat with the 2023 estimate, with the 2023 estimated expected to be 46% lower than 2022 actual, given 2023 trends through July 2023.

STATE MOTOR FUEL TAX

2024 Budget: \$1,201,200

The City receives 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. Eligible improvements are programmed as part of the street capital program in the Street Capital Projects and Multimodal Transportation Funds. The annual receipts are transferred to those Funds, where the MFT-eligible expenditures are incurred. The budget for MFT distributions is expected to be flat with the 2023 estimate, given 2023 trends through July 2023.

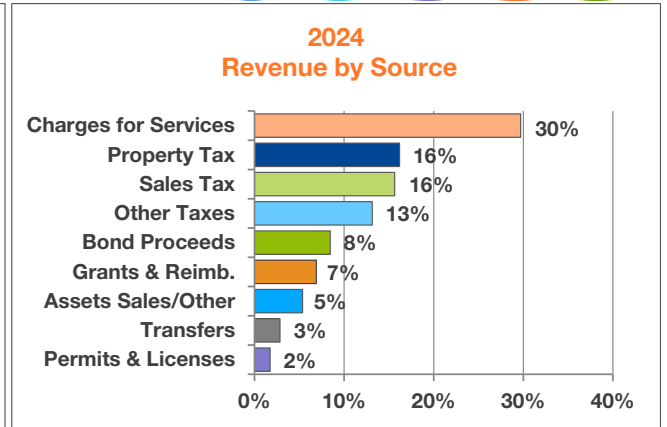
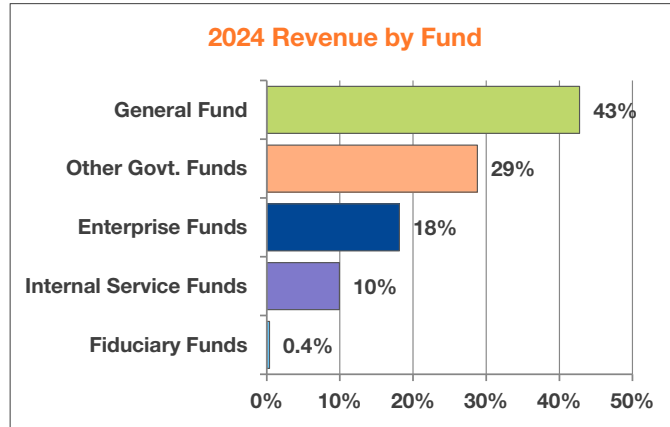
TRANSIT REVENUE

2024 Budget: \$1,000,000

The City operates fixed-route scheduled bus service by contractual agreement with Pace, the suburban bus division of the Regional Transportation Authority. The budgeted revenue for 2024 reflects the anticipated level of service provided for in the contract. The 2024 budget is expected to be 17% lower than the 2023 estimate, given 2023 trends through July 2023 and assumes the City's bus vendor will not reimburse for employee risk insurance and the City would be responsible for local share.

CITY OF HIGHLAND PARK

REVENUE BY YEAR



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '24 Bud		'24 Bud vs '23 Bud		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Sales Tax ^{1,2}	15,827,400	16,580,000	(0.64)	-3.9%	1.8	12.9%	2.6	18.3%	0.8	4.8%
Charges for Services ¹	5,800,500	6,397,400	0.9	18.0%	1.0	21.8%	1.6	34.4%	0.60	10.3%
State Income Tax ¹	4,760,400	4,808,000	(1.3)	-21.4%	(0.9)	-16.3%	(0.9)	-15.5%	0.0	1.0%
Utility Tax ¹	3,686,800	3,645,600	(0.4)	-9.4%	0.0	0.3%	(0.0)	-0.8%	(0.04)	-1.1%
Property Tax ³	5,525,200	4,730,100	0.3	6.1%	-	0.0%	(0.8)	-14.4%	(0.8)	-14.4%
Real Estate Transfer Tax ⁴	1,537,700	1,537,700	(1.3)	-45.7%	(1.8)	-54.3%	(1.8)	-54.3%	-	0.0%
Other Taxes ¹	3,632,900	3,652,600	(0.1)	-2.2%	0.3	7.8%	0.3	8.4%	0.0	0.5%
Permits and Licenses ¹	1,918,800	1,904,200	(0.55)	-22.4%	0.2	12.7%	0.2	11.8%	(0.0)	-0.8%
Sale of Assets/Other Rev. ⁵	9,510,800	7,324,300	4.7	98.8%	0.3	3.6%	(1.9)	-20.2%	(2.2)	-23.0%
GENERAL FUND	52,200,500	50,579,900	1.7	3.3%	0.9	1.8%	(0.7)	-1.4%	(1.6)	-3.1%
Multi-Modal Transportation	4,992,500	5,130,300	0.4	8.4%	(0.1)	-1.9%	0.0	0.8%	0.1	2.8%
Motor Fuel Tax	1,297,100	1,297,100	(0.6)	-31.7%	0.08	6.9%	0.1	6.9%	-	0.0%
Enhanced 911	646,300	646,300	(0.14)	-18.1%	0.0	0.1%	0.0	0.1%	-	0.0%
Public Safety Pension ⁶	6,332,400	6,931,400	0.0	0.5%	-	0.0%	0.6	9.5%	0.6	9.5%
Environmental Sustainability	284,400	285,900	(0.0)	-0.1%	(0.0)	-11.3%	(0.0)	-10.8%	0.0	0.5%
Debt Service ^{6,9}	1,999,100	3,003,500	0.59	42.0%	0.0	1.3%	1.0	52.2%	1.0	50.2%
Streets & Other Capital ⁷	6,871,400	15,154,000	(6.0)	-46.8%	0.6	9.7%	8.9	142.0%	8.3	120.5%
Tax Increment Financing	1,533,600	1,608,200	0.6	67.1%	0.2	16.0%	0.3	21.6%	0.1	4.9%
OTHER GOVT. FUNDS	23,956,700	34,056,700	(5.2)	-17.7%	0.8	3.5%	10.9	47.1%	10.1	42.2%
Water ⁸	14,007,900	14,328,500	2.4	20.8%	0.3	2.0%	0.6	4.3%	0.3	2.3%
Sewer ⁸	8,927,800	7,117,500	1.2	14.8%	(0.4)	-4.0%	(2.2)	-23.5%	(1.8)	-20.3%
ENTERPRISE FUNDS	22,935,600	21,446,000	3.6	18.4%	(0.1)	-0.4%	(1.6)	-6.9%	(1.5)	-6.5%
Equipment Maint/Replace	4,729,600	4,869,400	0.6	13.8%	0.16	3.5%	0.3	6.5%	0.1	3.0%
Insurance	6,642,100	6,876,400	0.6	10.1%	0.21	3.3%	0.4	7.0%	0.2	3.5%
INTERNAL SVC FUNDS	11,371,700	11,745,800	1.2	11.6%	0.4	3.4%	0.7	6.8%	0.4	3.3%
Housing Trust	660,400	439,300	0.3	66.1%	0.3	99.8%	0.1	32.9%	(0.22)	-33.5%
FIDUCIARY FUNDS	660,400	439,300	0.3	66.1%	0.3	99.8%	0.1	32.9%	(0.22)	-33.5%
TOTAL REVENUE	111,125,000	118,267,700	1.5	1.4%	2.3	2.1%	9.5	8.7%	7.1	6.4%

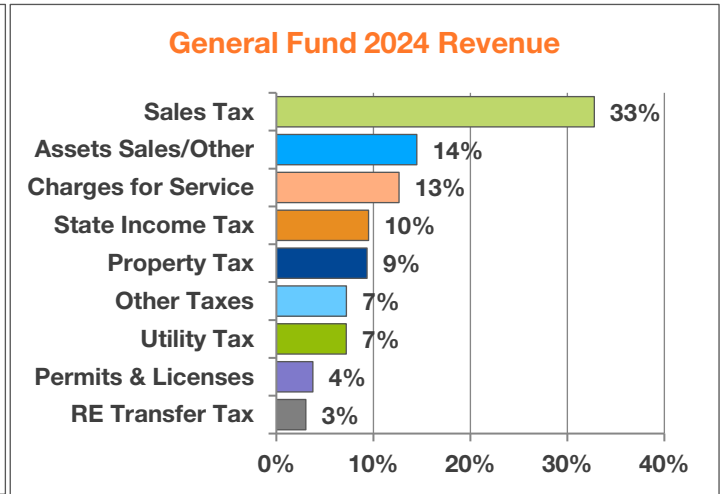
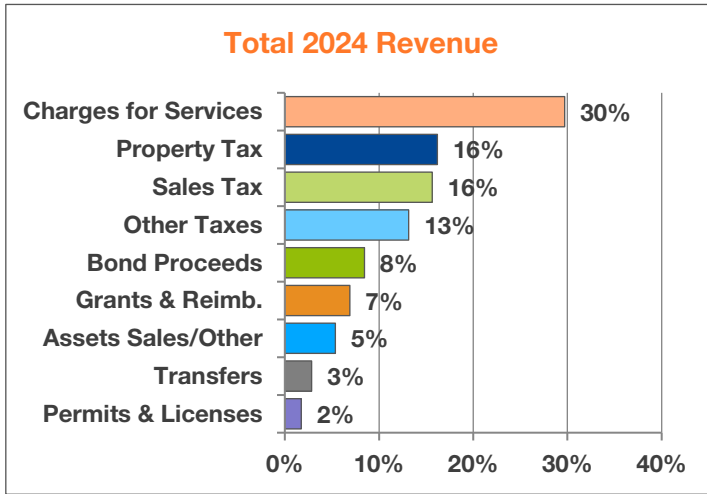
Notable Budget Comments:

- Most revenues are estimated based on historical growth.
- The City changed allocation of sales tax revenue to the Capital Fund from \$0.6 million in 2022 to \$2.5 million, \$1.9 million, \$2.7 million, and \$2.9 million in 2023, 2024, 2025, and 2026, respectively, to finance a higher portion of street capital improvements.
- The City's total 2024 property tax includes an approximate \$1.1 million increase to pay for higher debt payments from a new 2024 debt issue for capital improvements \$866,100; statutory pension cost increases \$751,000; and higher Multimodal Fund costs \$321,400; net of reallocation of tax revenue out of the General Fund (\$796,000) to minimize the total tax increase. Further detail is included in the Budget Prep. Notes and the Debt Service, Public Safety Pension, and Multimodal Funds sections.
- Real Estate Transfer Tax is flat 2024 vs. 2023, although lower than 2022 due to a large development project in 2022.
- Sale of Assets/Other Revenue includes Senior Ctr. sale proceeds of \$2.45 million in 2023; a \$1 million non-recurring donation in 2023; 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.
- Debt Service reflects the property tax levy for previously issued and planned tax leviable general obligation bonds.
- The Street & Other Capital revenue for 2022 and 2024 include bond proceeds consistent with the City's 10-year CIP funding plan.
- The Water Fund revenue includes a 34 cent per 100 cubic feet adjustment in the base water rate, net of historical usage.
- 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

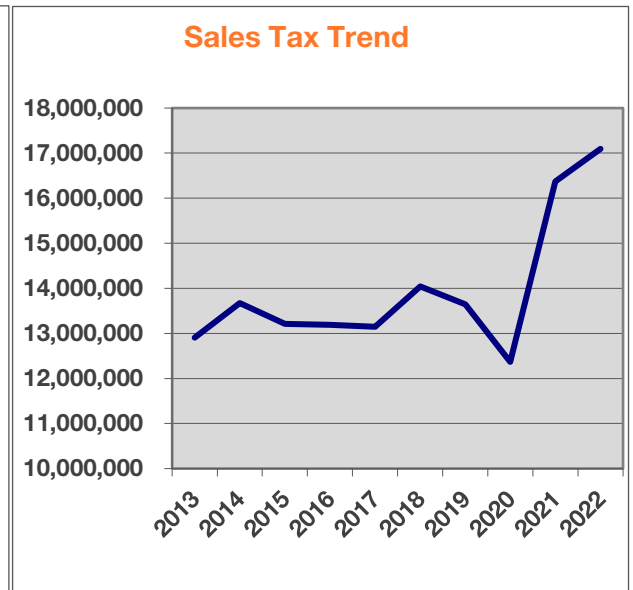
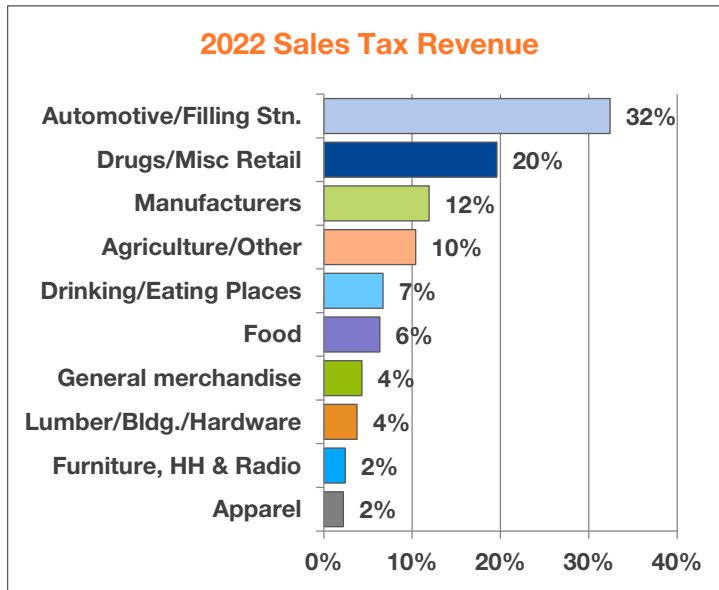
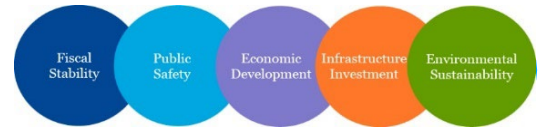
REVENUE FOR 2024



	Charges for Services	Sales Tax	Property Tax	Other Taxes	Bond Proceeds	Grants & Reimburse.	Permits & Licenses	Transfers	Other Revenue	Total 2024 Budget
Sales Tax		16,580,000								16,580,000
Property Tax			4,730,100							4,730,100
Charges for Services	6,397,400									6,397,400
Utility Tax				3,645,600						3,645,600
State Income Tax				4,808,000						4,808,000
Other Taxes				3,652,600						3,652,600
Real Estate Trans. Tax				1,537,700						1,537,700
Permits and Licenses							1,904,200			1,904,200
Other Revenue						2,772,600			4,551,700	7,324,300
GENERAL FUND	6,397,400	16,580,000	4,730,100	13,643,900	-	2,772,600	1,904,200	-	4,551,700	50,579,900
Multi-Modal Transp.	1,000,000		3,261,400	358,300		200,400		202,000	108,200	5,130,300
Motor Fuel Tax				1,201,200					95,900	1,297,100
Enhanced 911						645,200			1,100	646,300
Public Safety Pension			6,931,400							6,931,400
Environmental Sustain.									285,900	285,900
Debt Service			2,741,000					152,000	110,500	3,003,500
Streets & Other Capital		1,924,000			10,000,000	1,374,100		1,586,200	269,700	15,154,000
Tax Increment Fin.			1,486,700						121,500	1,608,200
OTHER GOV. FD.	1,000,000	1,924,000	14,420,500	1,559,500	10,000,000	2,219,700	-	1,940,200	992,800	34,056,700
Water	13,145,600					351,800	108,000	485,000	238,100	14,328,500
Sewer	4,806,500					1,206,000	35,000	885,000	185,000	7,117,500
ENTERPRISE FD.	17,952,100	-	-	-	-	1,557,800	143,000	1,370,000	423,100	21,446,000
Eqp. Maint/Replace	4,570,600					30,300		55,000	213,500	4,869,400
Insurance	5,210,200					1,584,100			82,100	6,876,400
INTERNAL SVC FD.	9,780,800	-	-	-	-	1,614,400	-	55,000	295,600	11,745,800
Housing Trust				342,500			15,000		81,800	439,300
FIDUCIARY FD.	-	-	-	342,500	-	-	15,000	-	81,800	439,300
TOTAL REVENUE	35,130,300	18,504,000	19,150,600	15,545,900	10,000,000	8,164,500	2,062,200	3,365,200	6,345,000	118,267,700

SALES TAX TREND

LAST TEN FISCAL YEARS



Total Sales Tax

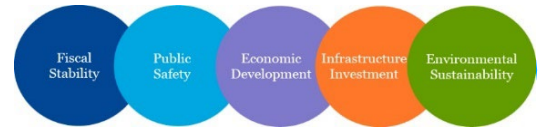
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General merchandise	835k	791k	746k	676k	655k	631k	589k	543k	604k	736k
Food	1.07M	1.15M	1.10M	1.01M	1.01M	953k	941k	985k	1.01M	1.08M
Drinking & eating places	1.13M	1.15M	1.17M	1.17M	1.21M	1.20M	1.26M	869k	1.05M	1.14M
Apparel	535k	527k	515k	458k	396k	392k	325k	174k	312k	377k
Furn., HH & electronics	400k	389k	374k	388k	374k	393k	344k	333k	431k	413k
Lumber, bldg. & hardware	578k	615k	649k	643k	578k	532k	510k	573k	635k	641k
Auto & filling stations	4.92M	5.20M	4.83M	4.64M	4.85M	5.24M	5.36M	4.68M	5.68M	5.54M
Drugs & misc. retail	2.07M	2.16M	1.79M	2.09M	1.95M	1.87M	1.93M	1.90M	3.47M	3.35M
Agriculture & all others	1.14M	1.25M	1.51M	1.28M	1.28M	1.37M	1.36M	1.23M	1.63M	1.78M
Manufacturers	231k	440k	522k	831k	857k	1.45M	1.03M	1.07M	1.55M	2.04M
TOTAL	12.90M	13.67M	13.21M	13.19M	13.15M	14.04M	13.65M	12.37M	16.37M	17.09M
% Incr./Decr. Prior Yr.	4.1%	6.0%	-3.4%	-0.2%	-0.3%	6.8%	-2.8%	-9.4%	32.4%	4.4%

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General merchandise	468k	451k	425k	377k	361k	349k	328k	302k	337k	401k
Food	834k	893k	849k	785k	794k	750k	745k	798k	778k	831k
Drinking & eating places	568k	581k	588k	590k	610k	605k	635k	439k	530k	577k
Apparel	270k	267k	261k	231k	198k	196k	162k	87k	156k	189k
Furn., HH & electronics	200k	195k	187k	194k	187k	197k	172k	167k	216k	207k
Lumber, bldg. & hardware	289k	307k	325k	322k	289k	266k	255k	286k	318k	320k
Auto & filling stations	3.94M	4.26M	4.05M	3.93M	4.05M	4.36M	4.50M	4.00M	4.88M	4.57M
Drugs & misc. retail	1.25M	1.31M	1.11M	1.28M	1.21M	1.15M	1.19M	1.22M	2.02M	1.96M
Agriculture & all others	630k	701k	842k	725k	715k	769k	770k	686k	895k	959K
Manufacturers	116k	309k	404k	684k	677k	1.26M	843k	895k	1.30M	1.72M
TOTAL	8.57M	9.27M	9.04M	9.11M	9.09M	9.90M	9.60M	8.90M	11.43M	11.74M
% Incr./Decr. Prior Yr.	5.5%	8.2%	-2.5%	0.8%	-0.3%	9.0%	-3.1%	-7.3%	28.6%	2.7%

Home Rule Sales Tax

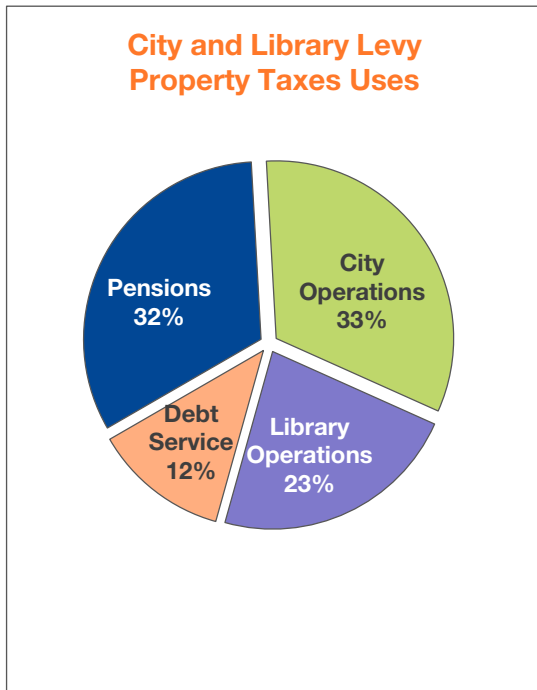
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General merchandise	367k	340k	322k	299k	294k	282k	262k	240k	267k	335k
Food	239k	259k	261k	222k	213k	204k	197k	187k	229k	251k
Drinking & eating places	559k	571k	578k	581k	601k	598k	627k	430k	521k	567k
Apparel	265k	261k	254k	227k	198k	196k	162k	87k	156k	188k
Furn., HH & electronics	200k	194k	187k	194k	187k	196k	172k	166k	215k	206k
Lumber, bldg. & hardware	289k	307k	325k	321k	289k	266k	255k	286k	318k	320k
Auto & filling stations	980k	945k	784k	717k	797k	885k	865k	676k	799k	967k
Drugs & misc. retail	818k	844k	681k	812k	739k	725k	741k	679k	1.44M	1.39M
Agriculture & all others	506k	551k	663k	555k	563k	599k	591k	544k	735k	818k
Manufacturers	115k	131k	118k	147k	180k	190k	183k	179k	257k	313k
TOTAL	4.34M	4.40M	4.17M	4.07M	4.06M	4.14M	4.05M	3.48M	4.94M	5.35M
% Incr./Decr. Prior Yr.	1.5%	1.5%	-5.2%	-2.4%	-0.3%	2.0%	-2.1%	-14.3%	42.2%	8.3%

Notes:

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

PROPERTY TAX SUMMARY

CITY OF HIGHLAND PARK



	2023 Tax Levy		2024 Fiscal Year		Increase/ (Decrease)
FICA/Medicare/General	4,153,700	17%	(796,000)	-16%	
Police Pension	3,815,900	16%	540,000	16%	
Fire Pension	3,115,500	13%	121,400	4%	
Roads	3,261,400	13%	321,400	11%	
Debt	2,741,000	11%	866,100	46%	
IMRF Pension	376,400	2%	89,600	31%	
City Levy¹	17,463,900	71%	1,142,500	7%	
Library Operating/Pension	5,299,900	22%	172,400	3%	
Library Debt	66,400	0%	(1,000)	-1%	
Library Levy¹	5,366,300	22%	171,400	3%	
City & Library Levy	22,830,200	93%	1,313,900	6%	
Special Service Areas ²	200,000	1%	(40,000)	-17%	
Ravinia & Briergate TIF ³	1,486,700	6%	117,800	9%	
Total All Levies	24,516,900	100%	1,391,700	6%	

Explanatory Notes:

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 2023 property tax levy (excluding TIF and SSA), for collection in 2024, is 15% of the City's 2024 total revenue and is 66% 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 2024 budget includes a City levy increase of \$1,142,500 to pay for higher debt payments of \$866,100 from a new debt issue for capital improvements; statutory pension cost increases totaling \$751,000; and higher road maintenance costs of \$321,400, net of reallocation of tax revenue out of general operations of \$796,000 to minimize the total tax increase. The Library's portion of the resident's tax bill is 3%. The Library's 2023 tax levy, for collection in 2024, is 95% of the Library's 2024 total revenue; includes combined funding for operations, capital, and debt service; and includes an increase of \$171,400 significantly to pay for higher personnel costs. The total combined increase is 6%, which is a \$90 impact to a City tax payer, based on an average \$500,000 equalized assessed value for the tax payer's property.

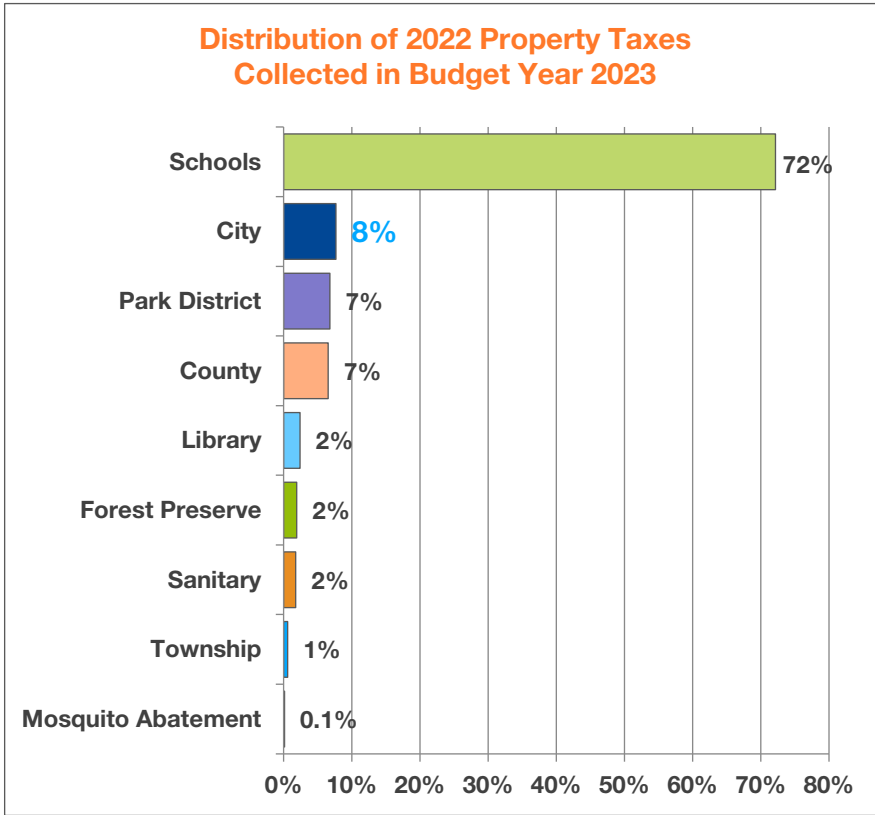
2. Special Service Areas (SSA) are local tax districts that fund expanded services and programs through a localized property tax levy within contiguous areas. The enhanced services and programs are in addition to those currently provided by the City. The Special Service Area Tax is collected to pay for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

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

See Glossary of Terms and Funds in the Appendix.

PROPERTY TAX SUMMARY

DIRECT AND OVERLAPPING GOVTS.



Distribution of 2022 Property Taxes		
	Revenue	% Total
Elementary School	87,943,400	41%
High School	60,402,000	28%
City	16,541,000	8%
Park District	14,629,200	7%
County	14,083,100	7%
College of Lake County	7,075,900	3%
Library	5,194,900	2%
Forest Preserve	4,143,900	2%
Sanitary	3,820,700	2%
Township	1,284,500	1%
Mosquito Abatement	298,900	0.1%

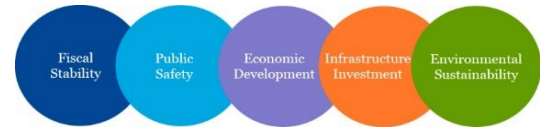
Tax Levy Year	Assessed Val.	Cty	Forest Preserve	Twnshp	San.	College of Lake Cty	HS	Elem. School	Mosq. Abate.	City (net of Lib)	Library	Park Dist.	Total
2013	2.06B	13.68M	4.50M	1.44M	3.38M	6.11M	48.78M	63.48M	144k	11.70M	4.50M	10.26M	167.98M
2014	2.05B	14.00M	4.31M	1.39M	3.47M	6.28M	49.71M	64.72M	267k	11.63M	4.62M	10.53M	170.93M
2015	2.18B	14.44M	4.53M	1.36M	3.61M	6.52M	50.30M	65.50M	266k	11.68M	4.64M	11.34M	174.20M
2016	2.31B	14.63M	4.46M	1.30M	3.63M	6.60M	50.61M	66.21M	266k	12.21M	4.85M	12.24M	177.00M
2017	2.41B	14.39M	4.33M	1.25M	3.53M	6.49M	50.07M	65.40M	256k	12.10M	4.70M	12.06M	175.00M
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

Avg Annual Incr	1%	1%	-1%	-1%	2%	2%	3%	3%	4%	4%	2%	4%	3%
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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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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City Direct Rate

Bond	0.183	0.145	0.136	0.129	0.033	0.052	0.052	0.053	0.055	0.079
Corporate	0.099	0.119	0.084	0.085	0.152	0.150	0.147	0.213	0.231	0.227
Firefighters Pension	0.116	0.116	0.113	0.121	0.128	0.129	0.125	0.128	0.128	0.125
Library	0.218	0.226	0.213	0.209	0.203	0.206	0.219	0.224	0.226	0.217
Police Pension	0.115	0.115	0.128	0.128	0.132	0.132	0.141	0.145	0.145	0.137
Street and Bridge	0.054	0.074	0.075	0.065	0.077	0.103	0.124	0.113	0.120	0.123
Total Direct Rate	0.785	0.795	0.749	0.737	0.726	0.772	0.809	0.875	0.904	0.909

Overlapping Rates

County	0.663	0.682	0.663	0.632	0.622	0.612	0.597	0.598	0.598	0.589
Forest Preserve	0.218	0.210	0.208	0.193	0.187	0.182	0.180	0.182	0.179	0.173
Township	0.070	0.066	0.063	0.056	0.054	0.054	0.056	0.055	0.056	0.054
Sanitary	0.164	0.169	0.166	0.157	0.153	0.153	0.153	0.157	0.158	0.160
College of Lake County	0.296	0.306	0.299	0.285	0.281	0.282	0.282	0.290	0.293	0.296
High School	2.364	2.421	2.309	2.187	2.164	2.222	2.280	2.391	2.486	2.525
Elementary School	3.076	3.152	3.006	2.862	2.826	2.914	3.039	3.184	3.299	3.676
Mosquito Abatement	0.007	0.013	0.012	0.012	0.011	0.011	0.012	0.012	0.013	0.012
Park District	0.497	0.508	0.520	0.529	0.521	0.535	0.560	0.572	0.608	0.612
Total Overlapping Rate	7.355	7.527	7.246	6.913	6.818	6.966	7.157	7.442	7.691	8.097

Total Rate	8.140	8.322	7.995	7.650	7.544	7.738	7.966	8.317	8.595	9.005
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Notes:

(1) Data Source - Lake County Clerk

2024 ANNUAL FEE RESOLUTION

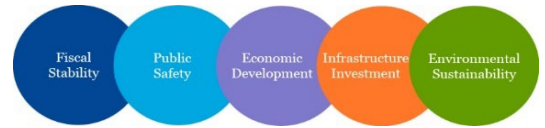
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 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 Individual / \$50 Couple	\$30 Individual / \$50 Couple
15.01	Senior Center Membership - Non-Residents	\$50 Individual / \$90 Couple	\$50 Individual / \$90 Couple
Chapter 24: Historic Preservation			
24.025(K)	Request for Removal of Landmark Designation	\$500.00	\$500.00
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
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			

2024 ANNUAL FEE RESOLUTION

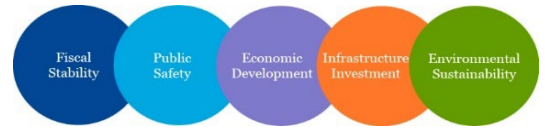
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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	\$2.956 Base Rate \$0.682 Meters & Billing Total: \$3.638	\$3.236 Base Rate \$0.747 Meters & Billing Total: \$3.983
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers - 6001 to 8000 Cubic Feet	\$3.252 Base Rate \$0.750 Meters & Billing Total: \$4.002	\$3.560 Base Rate \$0.822 Meters & Billing Total: \$4.381
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers - 8001 or more Cubic Feet	\$3.400 Base Rate \$0.785 Meters & Billing Total: \$4.185	\$3.721 Base Rate \$0.859 Meters & Billing Total: \$4.580
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for All Public, Educational, and Eleemosynary Institutions	\$2.956	\$3.236
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for all Multi-Family Residential Customers	\$2.956 Base Rate \$0.682 Meters & Billing Total: \$3.638	\$3.236 Base Rate \$0.747 Meters & Billing Total: \$3.983
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Commercial Customers	\$3.252 Base Rate \$0.750 Meters & Billing Total: \$4.002	\$3.560 Base Rate \$0.822 Meters & Billing Total: \$4.381
50.280(A)	Hydrant Meter Deposit Fee	\$2,000.00	\$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	\$3.400 Base Rate \$0.785 Meters & Billing Total: \$4.185	\$3.721 Base Rate \$0.859 Meters & Billing Total: \$4.580
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

2024 ANNUAL FEE RESOLUTION

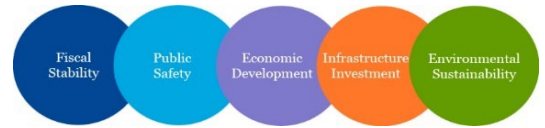
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
Chapter 51: Sewers and Sewage Disposal			
51.175(A)	Base Sewer Charge - Quarterly Residential	\$6.00	\$6.25
51.175(A)	Base Sewer Charge - Quarterly Commercial	\$9.00	\$9.35
51.175(A)	Sewer Charge - Low Income	\$0.75 per month	\$0.80 per month
51.175(B)	Surcharge for Sanitary Sewer Use Residential (Per 100 Cubic Ft.)	\$1.30	\$1.35
51.175(B)	Surcharge for Sanitary Sewer Use Commercial (Per 100 Cubic Ft.)	\$1.30	\$1.35
51.300(B)	Stormwater Utility Fee - Base Fee	\$8.50 per month	\$8.80 per month
51.300(B)	Stormwater Utility Fee Per Impervious Area Unit (IAU)	\$8.50 per month	\$8.80 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	\$50.00 - \$750.00	\$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
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

2024 ANNUAL FEE RESOLUTION

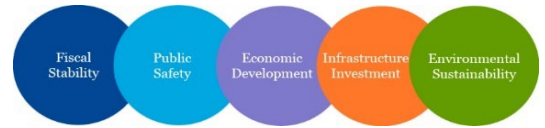
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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	\$50.00 per Citation
72.015(C)(7)	Fire lane / Safety lane violation	\$50.00 per Citation	\$50.00 per Citation
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

2024 ANNUAL FEE RESOLUTION

ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
72.020(B)(2)(a)	"E" Permit - Annual - <u>19 or fewer</u> Permits	\$285.00	\$285.00
72.020(B)(2)(a)	"E" Permit - Annual - <u>20 or more</u> 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 - <u>19 or fewer</u> Keycards	\$195.00 per quarter	\$195.00 per quarter
72.020(B)(30)	"PC" Permit - Port Clinton Garage Parking Keycard - <u>20 or more</u> 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(l)(1)	Vehicle Immobilization Fee	\$100.00	\$100.00
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		

2024 ANNUAL FEE RESOLUTION

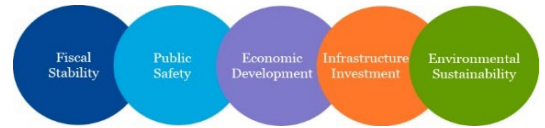
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
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

2024 ANNUAL FEE RESOLUTION

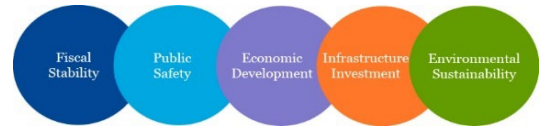
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
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

2024 ANNUAL FEE RESOLUTION

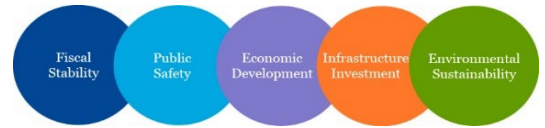
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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	\$100.00 per Diameter Inch of required protected tree replacement
94.403(C)(6)	Fee in Lieu of Required Key Tree Replacement	\$150.00 per Diameter Inch of required key tree replacement	\$150.00 per Diameter Inch of required key tree replacement
94.403(C)(6)	Fee in Lieu of Required Heritage Tree Replacement	\$200.00 per Diameter Inch of required heritage tree replacement	\$200.00 per Diameter Inch of required heritage tree replacement
94.404(G)	Removal of Stop Work Order: Work Undertaken Without a Tree Removal Permit	\$500.00	\$500.00
94.404(G)	Removal of Stop Work Order: Work Undertaken in Violation of a Tree Removal Permit	\$500.00	\$500.00
94.404(G)	Each Additional Inspection to Verify Work Complies With Stop Work Order	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl. Inspection \$225.00 - each addl. Inspection	\$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	\$100.00 per 10 inches of DBH of tree removed, rounded up

2024 ANNUAL FEE RESOLUTION

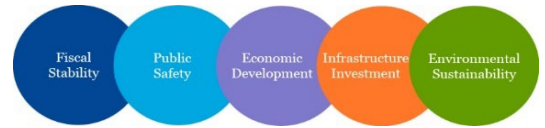
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
94.405(C)(1)	Key Tree Removal Permit	\$150.00 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)	Heritage Tree Removal Permit	\$200.00 per 10 inches of DBH of tree removed, rounded up	\$200.00 per 10 inches of DBH of tree removed, rounded up
94.999(A)	Violations of Sections 94.001 through 94.045	Not less than \$50.00 nor more than \$1000.00	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(E)(2)	Administrative Fee	25% of the cost of abatement	25% of the cost of abatement
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
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

2024 ANNUAL FEE RESOLUTION

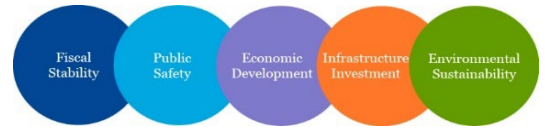
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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 to production area security when combined with other permits)	\$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	\$495.00 - R/ \$951.50 - NR	\$2,617.59
101-1.003(A)	Advanced Life Support	\$588.50 - L1R/ \$847.00 - L2R/ \$1,105.50 - L1NR/ \$1,226.50 - L2NR	\$3,044.90
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
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

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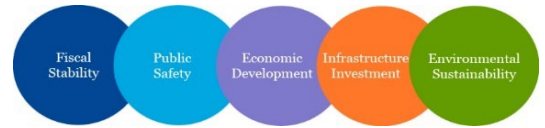
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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 111: Taxicabs and Public Limousines			
111.015	Limousine License - Annual	\$40.00	\$40.00
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
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			

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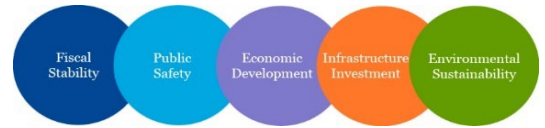
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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	\$1,500.00	\$1,500.00
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
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 SP License - Per Sporting Event	\$500.00	\$500.00

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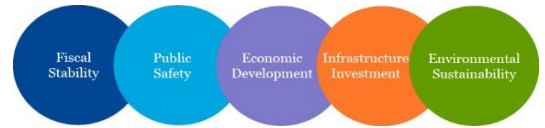
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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			
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

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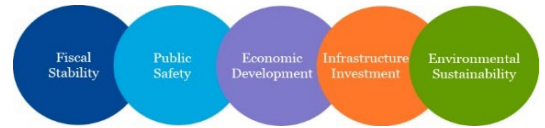
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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)	Central Station Permit Fee - Initial Application	\$35.00	\$35.00
129.030(A)	Central Station Permit Fee - Annual Renewal	\$25.00	\$25.00
129.030(A)	Direct Connect Permit Fee - Pre-Existing Direct Connect Fire And Combination Alarms, Required Direct Connect	\$35.00	\$35.00
129.030(A)	Direct Connect Permit Fee - Pre-Existing Direct Connect Fire And Combination Alarms, Required Direct Connect	\$25.00	\$25.00
129.030(A)	Direct Connect Permit Fee - All Other Alarms - Initial Application And Annual Renewal	\$1,000.00	\$1,000.00
129.030(B)(1)	One-Time Connection Fee	\$125.00	\$125.00
129.030(B)(2)	Monitoring Fee	\$22.00 per month	\$22.00 per month
129.030(B)(2)	Service Fee	\$3.00 per month	\$3.00 per month
129.030(B)(3)	Maintenance Fee	\$12.00 per month	\$12.00 per month
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
129.080(E)(2)	Fine In Lieu of Forced Disconnection of Direct Connect Fire Alarm System	\$650.00	\$650.00
129.080(F)	Fee In Lieu of Revocation of Alarm System Permit or Forced Disconnection of Monitored Alarm System	\$650.00	\$650.00
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
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

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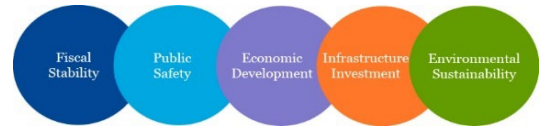
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
Payment in Lieu of Parking Spaces			
150.807(B)(2)	RM1: Medium-to-High Density Residential District	\$1,000.00	\$1,000.00
150.807(B)(2)	RM1A: Medium-to-High Density Residential District	\$1,000.00	\$1,000.00
150.807(B)(2)	RM2: High Density Residential District	\$1,000.00	\$1,000.00
150.807(B)(2)	B1A: Waukegan-Bloom Neighborhood Commercial District	\$1,000.00	\$1,000.00
150.807(B)(2)	B1: Neighborhood Commercial District	\$1,000.00	\$1,000.00

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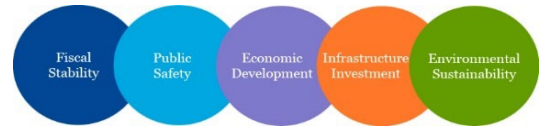
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
150.807(B)(2)	B2: Ravinia Commercial District	\$1,000.00	\$1,000.00
150.807(B)(2)	B2-RW: Roger Williams Commercial District Overlay	\$1,000.00	\$1,000.00
150.807(B)(2)	B3: Highway Commercial District	\$1,000.00	\$1,000.00
150.807(B)(2)	B4: Commercial Service District	\$15,000.00	\$15,000.00
150.807(B)(2)	B5: Central Business District	\$15,000.00	\$15,000.00
150.807(B)(2)	B5: Central Business District- POSO (Pedestrian Oriented Shopping Overlay)	\$15,000.00	\$15,000.00
150.807(B)(2)	RO: High Density Residential/Office District	\$15,000.00	\$15,000.00
150.807(B)(2)	Houses of Worship in all zoning districts	\$0.00	\$0.00
150.1608(B)	Payment in Lieu of Parking Spaces for Special Exceptions	Same as Schedule Corresponding to Section 150.807(B)(2)	Same as Schedule Corresponding to Section 150.807(B)(2)
150.1202 (E)(2)(a)	Zoning Board of Appeals Variation Hearing Transcript Fee	\$500.00	\$500.00
150.1202 (E)(2)(a)	Zoning Board of Appeals Continuation Fee, each occurrence	\$50.00	\$50.00
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

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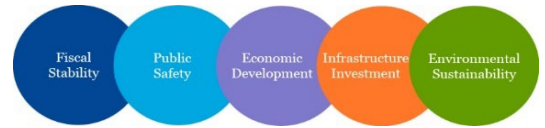
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
	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
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		

2024 ANNUAL FEE RESOLUTION

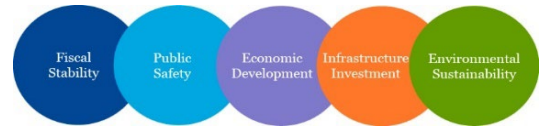
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
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

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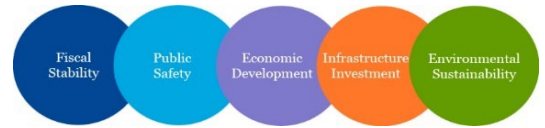
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
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

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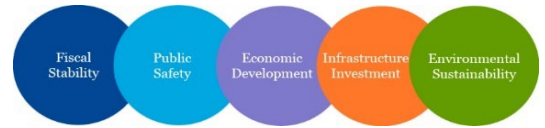
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
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

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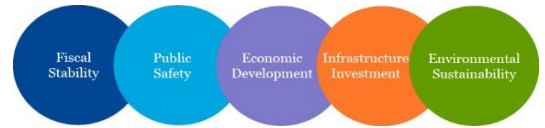
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
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	\$100.00 for first offense \$500.00 for second offense \$1,000 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%

2024 ANNUAL FEE RESOLUTION

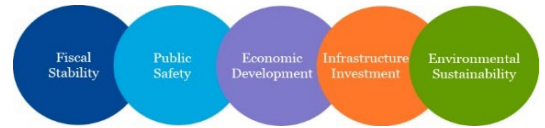
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
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

2024 ANNUAL FEE RESOLUTION

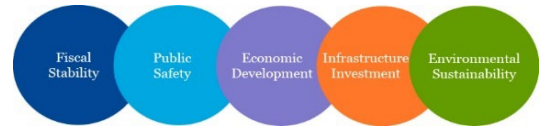
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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
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

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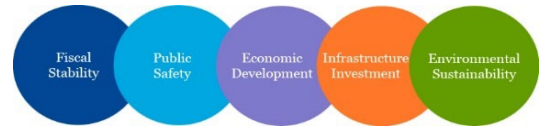
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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	\$100.00
170.127	Electrical Permit Fee	\$75.00	\$75.00
170.127	Wiring Openings (fee based upon # of openings)	\$0.050 each	\$0.050 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
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

2024 ANNUAL FEE RESOLUTION

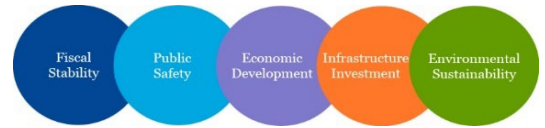
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
170.199(A)	General Fine for Building Code Violations	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Costs	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Costs
170.199(A)	Fine for Residential Code Violations	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Enforcement Costs	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Enforcement Costs
170.199(B)	Fine for Violation of Stop Work Order	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Costs	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Costs
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 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Enforcement Costs	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for 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 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Costs	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Costs
170.199(D)	Fine for failure to obey Building Official related to Residential Code	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for second and all subsequent Offenses + City's Enforcement Costs	\$25.00 to \$750.00 - 1st Offense \$50.00 to \$750.00 for 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
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

2024 ANNUAL FEE RESOLUTION

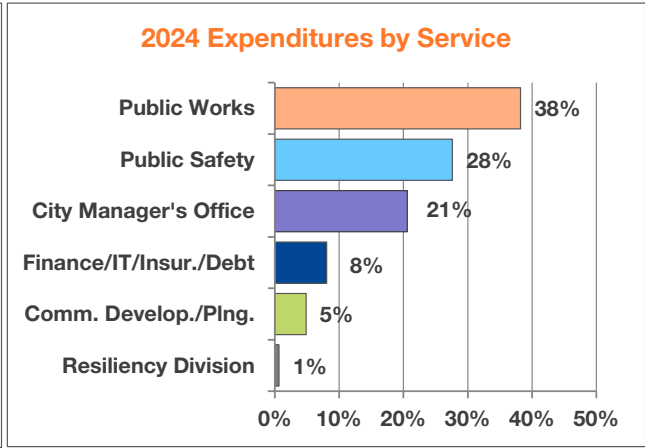
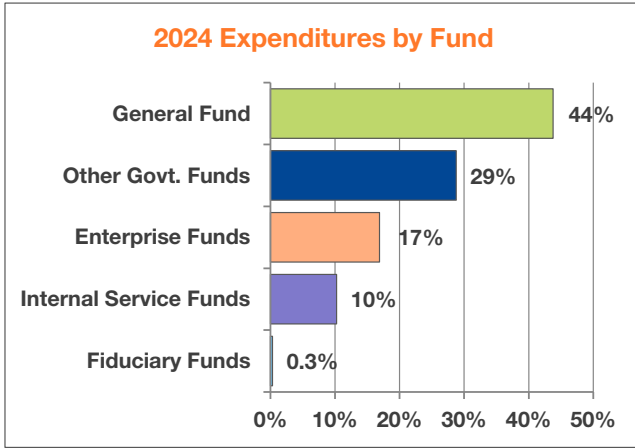
ORANGE-HIGHLIGHTED FEES ARE CHANGES



City Code Section	Description	FY2023 Fee	FY2024 Fee
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

CITY OF HIGHLAND PARK

EXPENDITURES BY YEAR



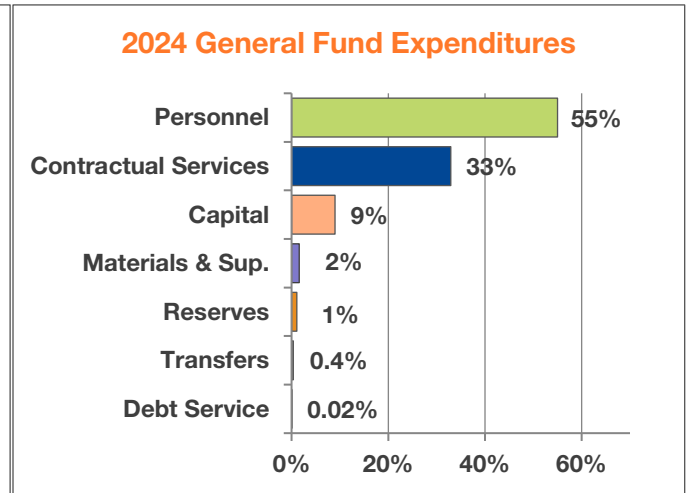
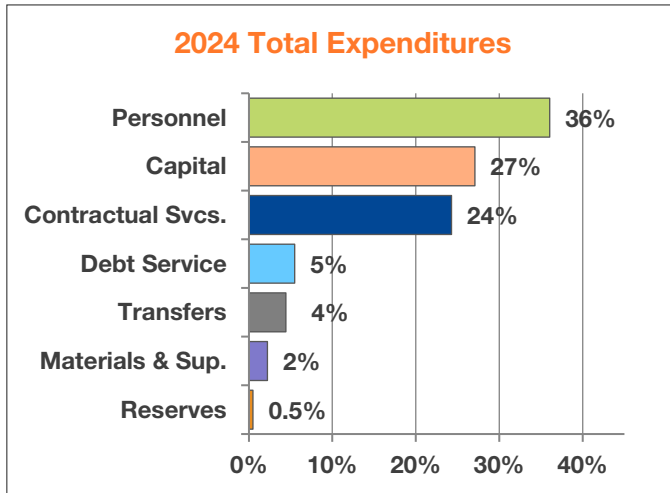
	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease) ³							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		'24 Bud vs '23 Bud		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
City Manager's Office ¹	8,944,400	11,008,300	3.4	60.5%	-	0.0%	2.1	23.1%	2.1	23.1%
Finance/IT/Insurance ⁴	4,955,600	4,860,400	1.0	24.2%	-	0.0%	(0.1)	-1.9%	(0.1)	-1.9%
Police Department ⁴	15,057,700	15,108,500	2.0	15.3%	-	0.0%	0.1	0.3%	0.1	0.3%
Fire Department ⁴	11,317,200	11,016,300	1.8	18.3%	-	0.0%	(0.3)	-2.7%	(0.3)	-2.7%
Community Develop. ¹	4,325,000	5,743,100	1.1	33.0%	-	0.0%	1.4	32.8%	1.4	32.8%
Public Works Dept. ¹	7,811,200	6,961,800	3.1	67.5%	-	0.0%	(0.8)	-10.9%	(0.8)	-10.9%
Commissions and Bds.	108,400	102,600	0.04	50.3%	-	0.0%	(0.0)	-5.4%	(0.01)	-5.4%
Resiliency Division ²	2,755,100	823,500	2.8	0.0%	-	0.0%	(1.9)	-70.1%	(1.9)	-70.1%
GENERAL FUND	55,274,600	55,624,400	15.1	37.6%	-	0.0%	0.3	0.6%	0.3	0.6%
Multi-Modal Transp.	5,204,600	5,345,400	1.3	32.7%	-	0.0%	0.1	2.7%	0.1	2.7%
Motor Fuel Tax	1,201,200	1,346,200	(0.6)	-33.8%	-	0.0%	0.1	12.1%	0.1	12.1%
Enhanced 911	714,400	712,600	0.1	10.7%	-	0.0%	(0.00)	-0.3%	(0.00)	-0.3%
Public Safety Pension ⁵	6,332,400	6,931,400	0.0	0.5%	-	0.0%	0.6	9.5%	0.6	9.5%
Environ. Sustainability ⁵	1,135,100	263,000	0.8	223.1%	-	0.0%	(0.9)	-76.8%	(0.9)	-76.8%
Debt Service ⁶	1,945,300	2,962,700	0.5	32.6%	-	0.0%	1.0	52.3%	1.0	52.3%
Streets & Other Capital ⁷	11,577,900	16,807,200	3.2	38.7%	-	0.0%	5.2	45.2%	5.2	45.2%
Tax Increment Financing	2,119,000	2,196,600	2.0	2019.0%	-	0.0%	0.1	3.7%	0.1	3.7%
OTHER GOVT. FD.	30,229,800	36,565,100	7.3	31.7%	-	0.0%	6.3	21.0%	6.3	21.0%
Water	15,471,000	13,982,700	3.4	28.4%	-	0.0%	(1.49)	-9.6%	(1.5)	-9.6%
Sewer	10,373,000	7,479,600	3.7	55.6%	-	0.0%	(2.9)	-27.9%	(2.9)	-27.9%
ENTERPRISE FD.	25,844,000	21,462,300	7.1	38.1%	-	0.0%	(4.4)	-17.0%	(4.4)	-17.0%
Eq. Maint/Replace	4,328,600	6,064,800	0.1	1.5%	-	0.0%	1.7	40.1%	1.7	40.1%
Insurance	6,397,400	6,951,800	0.5	8.5%	-	0.0%	0.6	8.7%	0.6	8.7%
INTERNAL SVC FD.	10,726,000	13,016,700	0.6	5.5%	-	0.0%	2.3	21.4%	2.3	21.4%
Housing Trust	389,100	401,800	(1.0)	-72.1%	-	0.0%	0.0	3.3%	0.0	3.3%
FIDUCIARY FD.	389,100	401,800	(1.0)	-72.1%	-	0.0%	0.0	3.3%	0.0	3.3%
GRAND TOTALS	122,463,500	127,070,200	29.1	31.1%	-	0.0%	4.6	3.8%	4.6	3.8%

Notable Budget Comments:

1. City Mgr.'s Office, Comm. Dev. and Public Works exclude Comm./Boards, which are totalled separately.
2. Resiliency expenditures include 2022 shooting incident recovery costs, which are lower 2024 vs. 2023, due to safety upgrades completed in 2023. 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 \$2.6 million of the City's \$9.5 million public safety pension contribution in Police & Fire personnel costs, although the \$2.6 million is managed by Finance and accounted as a General Fund transfer.
5. 2024 budget includes statutory pension cost increases. Further information is in the Public Safety Pension section.
6. The 2023 estimate includes transfers to the Sewer (\$870,000), Capital (\$139,000), and Equipment (\$20,000) Funds and the 2024 budget includes a transfer to the Equipment Fund (\$55,000). All transfers pay for sustainability-related expend.
7. The 2024 budget includes an increase for the debt payments on new 2024 tax leviable general obligation bonds.
8. 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 2024



	Personnel Expend.	Contract Services	Materials & Supplies	Capital Outlay	Debt Service	Transfers	Reserves	Total 2024 Budget
City Manager's Office ¹	2,769,600	8,002,400	191,200	45,000				11,008,300
Finance/IT/Insurance ³	1,208,700	2,608,900	220,600		12,600	202,000	607,600	4,860,400
Police Department ³	11,822,300	3,101,600	172,700	12,000				15,108,500
Fire Department ³	9,405,900	939,900	105,500	565,000				11,016,300
Community Develop. ¹	2,952,200	1,044,000	28,300	1,718,600				5,743,100
Public Works Dept. ¹	2,175,200	1,992,600	134,000	2,660,000				6,961,800
Commissions and Bds.		101,600	1,000					102,600
Resiliency Division ²	266,200	528,300	29,000					823,500
GENERAL FUND	30,600,000	18,319,400	882,200	5,000,600	12,600	202,000	607,600	55,624,400
Multi-Modal Transp.	2,618,100	1,946,300	561,100	220,000				5,345,400
Motor Fuel Tax						1,346,200		1,346,200
Enhanced 911		27,600		10,000		675,000		712,600
Public Safety Pension	6,931,400							6,931,400
Environ. Sustainability	156,600	45,600	5,800			55,000		263,000
Debt Service					2,962,700			2,962,700
Streets & Other Capital				16,655,200		152,000		16,807,200
Tax Increment Financing				586,600		1,610,000		2,196,600
OTHER GOVT. FD.	9,706,100	2,019,500	566,900	17,471,800	2,962,700	3,838,200	-	36,565,100
Water	2,632,500	1,470,000	591,200	4,406,000	3,298,200	1,584,800		13,982,700
Sewer	1,300,500	808,300	81,000	4,598,000	691,900			7,479,600
ENTERPRISE FD.	3,933,000	2,278,300	672,100	9,004,000	3,990,100	1,584,800	-	21,462,300
Eqp. Maint/Replace	1,514,400	948,800	667,400	2,934,100				6,064,800
Insurance		6,927,300	24,500					6,951,800
INTERNAL SVC FD.	1,514,400	7,876,100	692,000	2,934,100	-	-	-	13,016,700
Housing Trust	47,100	354,700						401,800
FIDUCIARY FD.	47,100	354,700	-	-	-	-	-	401,800
GRAND TOTALS	45,800,600	30,848,000	2,813,200	34,410,500	6,965,300	5,625,000	607,600	127,070,200

Notable Budget Comments:

1. City Mgr.'s Office, Comm. Dev. and Public Works exclude Comm./Boards, which are totalled separately.
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CITY OF HIGHLAND PARK

FUND BALANCE SUMMARY



2024 Budget

Fund	Estimate 1/1/2024	Operating		Debt/Capital/Transfers		Budget 12/31/2024	% Budget	% Target
		Revenue	Expenditure	Revenue	Expenditure			
General	42,292,000	49,890,900	(49,801,600)	689,000	(5,822,800)	37,247,500	75%	35%
Multi-Modal Transp.	2,448,700	5,130,300	(5,125,400)		(220,000)	2,233,600	44%	10%
Motor Fuel Tax	563,700			1,297,100	(1,346,200)	514,600	38%	0%
Enhanced 911	243,000	646,300	(712,600)			176,700	25%	10%
Public Safety Pension	-	6,931,400	(6,931,400)			-	0%	0%
Environmental Sustain.	10,500	285,900	(208,000)		(55,000)	33,400	16%	10%
Debt Service	926,100			3,003,500	(2,962,700)	966,900	33%	15%
Street Improvements	1,769,000	2,193,700		12,960,300	(16,807,200)	115,900	1%	0%
TIF Ravinia Fund	1,759,800			709,600		2,469,400	n/a	0%
TIF Briergate Fund	1,298,000			898,600	(2,196,600)	-	n/a	0%
Water	1,881,000	13,500,500	(4,693,700)	828,000	(9,289,000)	2,226,800	47%	25%
Sewer	1,024,700	5,099,500	(2,189,800)	2,018,000	(5,289,900)	662,600	30%	15%
Equipment	4,403,900	4,799,400	(3,130,700)	70,000	(2,934,100)	3,208,400	102%	50%
Insurance	3,453,000	6,876,400	(6,951,800)			3,377,600	49%	10%
Housing Trust Fund	1,906,200	439,300	(401,800)			1,943,700	484%	150%
GRAND TOTALS	63,979,600	95,793,600	(80,146,800)	22,474,100	(46,923,400)	55,177,100		

2023 Estimate

Fund	Actual 1/1/2023	Operating		Debt/Capital/Transfers		Estimate 12/31/2023	% Estmt.	% Target
		Revenue	Expenditure	Revenue	Expenditure			
General	45,366,100	49,722,500	(46,709,800)	2,478,000	(8,564,800)	42,292,000	91%	35%
Multi-Modal Transp.	2,660,800	4,992,500	(4,851,600)		(353,000)	2,448,700	50%	10%
Motor Fuel Tax	467,800			1,297,100	(1,201,200)	563,700	47%	0%
Enhanced 911	311,100	646,300	(714,400)			243,000	34%	10%
Public Safety Pension	-	6,332,400	(6,332,400)			-	0%	0%
Environmental Sustain.	861,100	284,400	(106,100)		(1,029,000)	10,500	10%	10%
Debt Service	872,300			1,999,100	(1,945,300)	926,100	48%	15%
Street Improvements	6,475,600	2,763,100		4,108,300	(11,577,900)	1,769,000	15%	0%
TIF Ravinia Fund	1,275,700			661,100	(177,000)	1,759,800	n/a	0%
TIF Briergate Fund	2,367,500			872,500	(1,942,000)	1,298,000	n/a	0%
Water	3,344,100	12,869,900	(4,422,800)	1,138,000	(11,048,200)	1,881,000	43%	25%
Sewer	2,470,000	4,934,200	(2,018,700)	3,993,600	(8,354,400)	1,024,700	51%	15%
Equipment	4,002,900	4,684,600	(3,059,600)	45,000	(1,269,000)	4,403,900	144%	50%
Insurance	3,208,300	6,642,100	(6,397,400)			3,453,000	54%	10%
Housing Trust Fund	1,634,900	660,400	(389,100)			1,906,200	490%	150%
GRAND TOTALS	75,318,200	94,532,400	(75,001,800)	16,592,600	(47,461,800)	63,979,600		

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

SOURCES & USES OF FUNDS



2024 BUDGET	Operating	Revolving & Reserves	Debt	Capital	Total	% to Total
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Sources:

Sales Tax	16,580,000			1,924,000	18,504,000	16%
Property Taxes	7,991,500	6,931,400	2,741,000	1,486,700	19,150,600	16%
State Income Tax	4,808,000				4,808,000	4%
Utility Tax	3,645,600				3,645,600	3%
R.E. Transfer Tax	1,537,700				1,537,700	1%
Motor Fuel Taxes		1,201,200			1,201,200	1%
Other Taxes	4,834,800	120,000			4,954,800	4%
Water Sales	13,145,600				13,145,600	11%
Bond Proceeds				10,000,000	10,000,000	8%
Sewer Charges	4,806,500				4,806,500	4%
Parking Receipts	423,000				423,000	0%
Grant Revenue	2,421,600			1,374,100	3,795,700	3%
Transit Revenues	1,000,000				1,000,000	1%
Misc. Serv./Other	14,895,900	5,183,700	110,500	269,700	20,459,800	17%
Transfers	9,249,000			1,586,200	10,835,200	9%
Total	85,339,200	13,436,300	2,851,500	16,640,700	118,267,700	100%

Uses:

Personnel	37,307,700	8,492,900			45,800,600	36%
Contractual Services	29,544,500	1,303,500			30,848,000	24%
Materials and Supplies	2,145,700	667,400			2,813,200	2%
Capital Outlay	14,821,200	2,934,100		16,655,200	34,410,500	27%
Transfers	4,126,800	1,346,200		152,000	5,625,000	4%
Reserves	607,600				607,600	0%
Debt Service	4,002,600		2,962,700		6,965,300	5%
Total	92,556,200	14,744,200	2,962,700	16,807,200	127,070,200	100%

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

SOURCES & USES OF FUNDS



LAST 5 YEARS BUDGET	2020	2021	2022	2023	2024
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Sources:

Sales Tax	14,044,700	12,415,600	16,302,400	16,511,400	18,504,000
Property Taxes	15,451,800	16,735,400	16,777,600	18,022,800	19,150,600
State Income Tax	3,000,000	3,001,000	3,377,000	4,760,400	4,808,000
Utility Tax	3,905,000	3,401,000	3,481,900	3,674,300	3,645,600
R.E. Transfer Tax	1,600,000	2,000,000	2,300,000	3,365,000	1,537,700
Motor Fuel Taxes	1,643,500	1,643,500	1,736,900	1,201,200	1,201,200
Other Taxes	4,024,500	2,788,600	3,704,700	4,618,100	4,954,800
Water Sales	9,353,600	9,429,900	11,193,800	12,092,200	13,145,600
Bond Proceeds	5,802,500	18,024,700	12,500,000		10,000,000
Sewer Charges	4,669,000	4,521,000	4,730,400	4,851,100	4,806,500
Parking Receipts	794,500	363,000	360,900	418,900	423,000
Grant Revenue	607,300	823,100	2,048,700	3,133,600	3,795,700
Transit Revenues	1,450,000	1,300,000	1,200,000	1,400,000	1,000,000
Vehicle Licenses	1,071,700				
Misc. Serv./Other	15,034,100	13,132,800	14,477,500	22,656,500	20,459,800
Transfers	8,815,600	8,648,100	12,406,900	12,101,000	10,835,200
Total	91,267,800	98,227,700	106,598,700	108,806,500	118,267,700

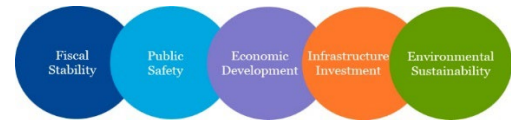
Uses:

Personnel	39,859,400	39,183,200	41,015,700	43,749,300	45,800,600
Contractual Services	21,548,700	22,675,800	24,868,200	27,925,500	30,848,000
Supplies	2,106,700	2,323,200	2,651,200	2,704,300	2,813,200
Capital Outlay	11,589,100	16,342,600	26,468,500	34,703,500	34,410,500
Transfers	4,454,300	4,313,900	5,111,800	6,931,000	5,625,000
Reserves	6,250,100	552,800	542,400	570,100	607,600
Debt Service	4,968,000	23,064,500	5,333,900	5,879,900	6,965,300
Total	90,776,400	108,456,000	105,991,800	122,463,500	127,070,200

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.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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Fire Protection

Emergency responses	4,657	5,220	4,859	5,146	5,450	5,556	5,669	5,104	5,609	5,998
Emergency medical incidents	1,918	1,900	2,023	2,211	2,283	2,402	2,408	2,040	2,683	3,146
Adv. Life Support Transports	1,121	1,063	1,183	1,150	1,144	1,204	1,155	1,077	1,338	1,523
Basic Life Support Transports	535	572	561	741	792	843	635	602	699	857
Fires extinguished	43	28	31	18	29	42	46	45	57	75

Public Works

Asphalt placed (tons)	2,154	3,120	3,644	3,450	3,000	2,800	3,086	3,249	3,998	3,195
Televised sanitary sewers (ft)	45,142	33,512	34,127	12,300	23,300	19,000	24,295	22,623	18,244	21,153
No. of main breaks repaired	104	106	44	49	50	57	52	67	83	57

Police Protection

Number of contacts	15,851	17,203	23,193	22,119	20,528	20,846	20,275	20,026	19,299	20,717
Parking violations	8,060	6,673	6,502	6,082	5,951	4,487	5,261	2,302	2,513	2,236
Number of charges	1,696	1,611	1,424	1,200	1,120	757	816	684	646	548
Number of traffic citations	4,626	3,439	2,837	2,317	1,650	1,889	1,718	1,651	3,600	2,719

Community Development

Number of Permits Issued ²	3,679	4,035	3,702	4,398	3,860	3,845	4,305	3,324	3,473	4,174
Non-life Safety Inspections ³	11,107	10,306	11,520	12,600	11,601	11,245	10,190	11,582	13,897	8,185
Life-safety Inspections ³	-	-	-	-	1,478	3,445	3,713	3,987	2,491	2,021

Finance

Number of water bills	42,324	42,320	42,424	42,380	42,413	42,371	42,232	42,173	42,273	42,337
Number of vendor checks	5,578	5,873	5,724	5,895	5,413	5,368	5,253	4,876	4,143	4,367

Municipal Water System

Number of customers	10,445	10,443	10,422	10,422	10,469	10,441	10,434	10,430	10,430	10,434
Avg. daily consumption (gal) ⁴	9.53M	9.15M	9.03M	9.23M	8.96M	8.06M	8.97M	8.40M	8.83M	8.20M
Plant capacity /day (gal) ⁴	21M	21M	30M	30M	30M	30M	30M	30M	30M	30M
Miles of water mains (approx)	168	168	172	171	171	171	171	171	171	180
No. of fire hydrants (approx)	1,680	1,680	1,700	1,773	1,773	1,773	1,773	1,773	1,794	1,805

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 associated 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

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 273 full-time equivalents (FTE), which is 1.8 FTE employees higher than 2023, although 4.0 FTE employees lower than 2020. These changes reflect a gradual increase in service and staffing following the 2020-2021 staffing reduction of 26.8 FTE employees due to the City’s economic response plan to the negative impact of the pandemic on City revenue as well as additional staffing to address the long term needs of the community. 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, Lieutenants, and Battalion Chiefs 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.

PROFESSIONAL DEVELOPMENT

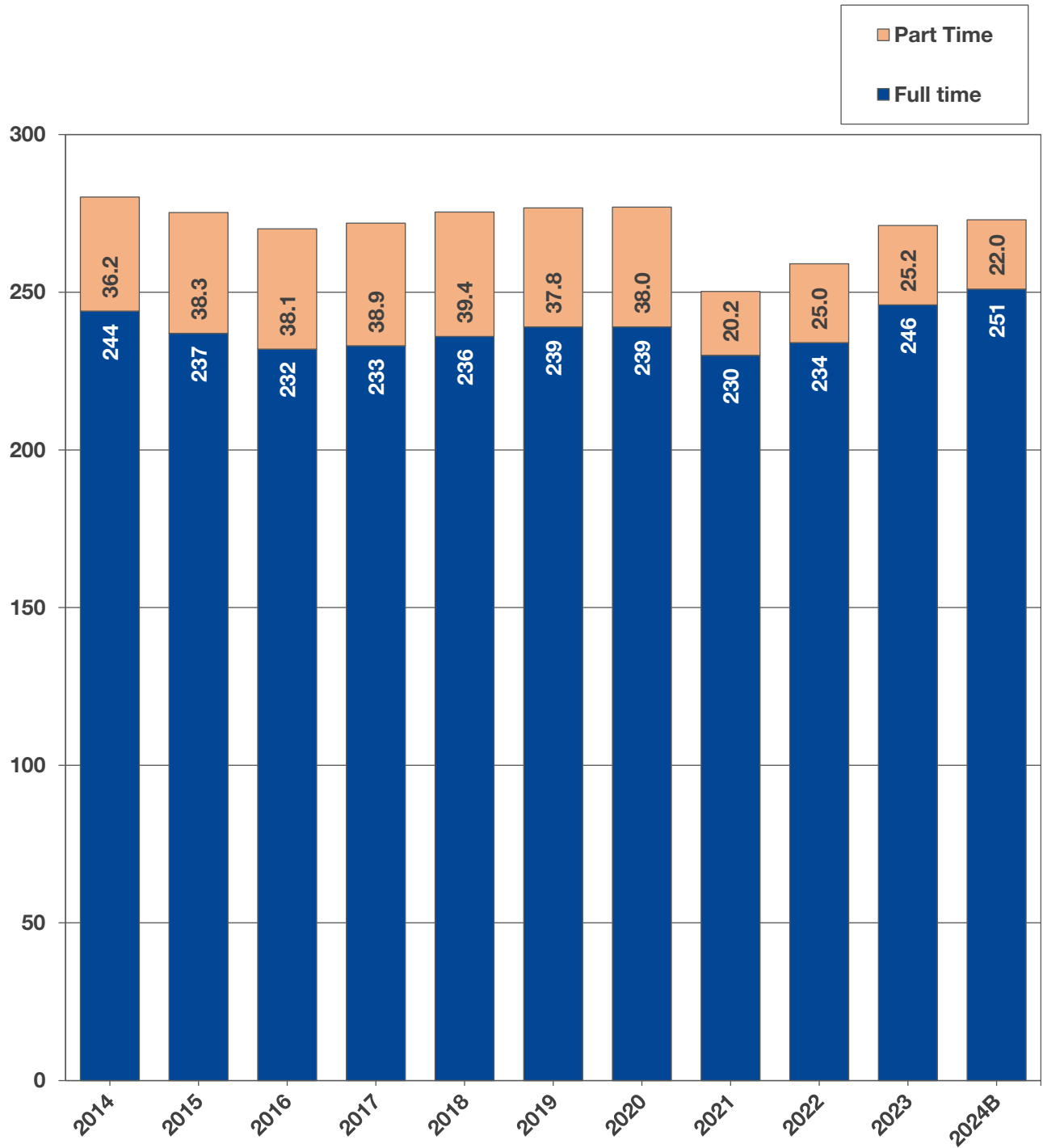
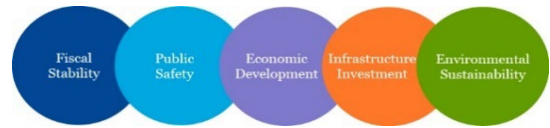
The City invests in its employees in order to help them attain certifications and licenses. Employees receive training and professional development on an ongoing basis. This provides for a well-rounded workforce able to move the City forward along with developing the next generation of City leaders.

PERSONNEL BENEFITS

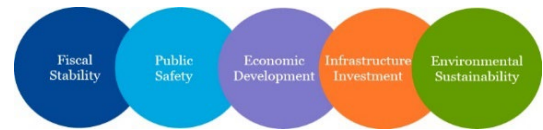
The City is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC) for the provision of medical, dental, and life insurance. Membership provides predictability and stability to the City’s self-funded insurance program through the spreading of risk over a 10,000 life group while retaining 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)



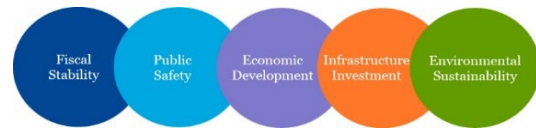
Year	CMO	Finance	Police	Fire	Community Develop.	Public Works	Total	
2024	20	14	72	55	22	68	251	Full-time
	4.4	0.0	0.5	0.0	4.1	13.0	22.0	Part-time
	24.4	14.0	72.5	55.0	26.1	81.0	273.0	FTE
2023	16	14	72	55	21	68	246	Full-time
	4.8	0.7	0.5	0.0	3.9	15.4	25.2	Part-time
	20.8	14.7	72.5	55.0	24.9	83.4	271.2	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
2014	15	12	78	54	18	67	244	Full-time
	5.4	1.3	6.2	0.7	4.1	18.5	36.2	Part-time
	20.4	13.3	84.2	54.7	22.1	85.5	280.2	FTE

BUDGETED FULL-TIME POSITIONS



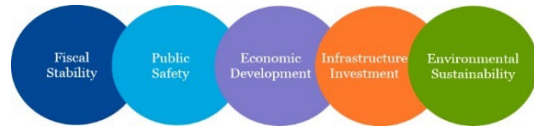
Department	Position	2023	2024
City Manager's Office	City Manager	1	1
	Assistant City Manager	1	2
	Deputy City Clerk	1	-
	Assistant to the City Manager	-	1
	Communications Manager	1	1
	Business Development Manager	1	1
	Business Development Specialist	-	1
	Manager of Senior Services	1	1
	Senior Services Program Coordinator	1	1
	Social Services Specialist	1	1
	Resiliency Manager	1	1
	Victim Specialist	-	1
	Human Resources Manager	1	-
	Assistant Human Resources Manager	-	1
	Human Resources Generalist	1	1
	Human Resources Specialist	1	-
	Multimedia Specialist	-	1
	Marketing Coordinator	-	1
	Communications and Event Coordinator	1	-
	Sustainability Specialist	-	1
	Management Analyst	1	1
	Executive Assistant	1	1
	Administrative Program Specialist	-	1
Administrative and Customer Service Specialist	1	-	
Total		16	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
	Financial Analyst	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	2023	2024
Police Department	Chief of Police	1	1
	Deputy Police Chief	1	1
	Police Commander	3	3
	Police Sergeant	9	9
	Police Officer	46	47
	Evidence Technician	1	1
	Records Supervisor	1	1
	Community Service Officer	3	3
	Fleet Mechanic	1	1
	Social Worker	1	1
	Victim Liaison	1	-
	Police Records Specialist	3	3
	Executive Assistant	1	1
	Total		72
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
	Executive Assistant	1	1
Total		55	55
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
	Senior Building/Housing Inspector	1	1
	Building/Housing Inspector	2	1
	Building/Housing Inspector II	-	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		21	22

BUDGETED FULL-TIME POSITIONS



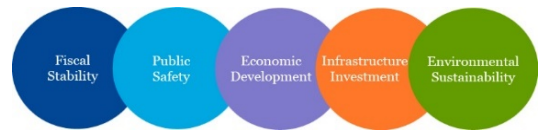
Department	Position	2023	2024
Public Works	Director of Public Works	1	1
	Deputy Director of Public Works	1	1
	City Engineer	1	1
	Assistant Director of Pubic Works	1	1
	Water Plant Superintendent	1	1
	Assistant Superintendent	1	1
	Civil Engineer	2	2
	City Forester	1	1
	Assistant City Forester	1	1
	Contract Specialist	1	1
	Transit Coordinator	1	1
	Engineering Inspector	2	2
	Foreman	4	4
	Facilities Supervisor	1	1
	Facilities Technician	2	2
	Lead Water Plant Operator	1	1
	Water Plant Chemist	1	1
	Water Plant Operator	7	7
	Water Plant Mechanic	1	1
	Maintenance Worker	25	25
	Bus Driver	3	3
	Fleet Mechanic	5	5
	Maintenance Aide	1	1
Executive Assistant	1	1	
Administrative and Customer Service Specialist	2	2	
	Total	68	68
Total City	Total Full-time Employees	246	251
	Total Part-time Employees	25.2	22.0
	Total Full-time Equivalents	271.2	273.0

PERSONNEL OVERVIEW

COMPENSATION PLAN

Non-Collectively Bargained Pay Grades

Effective January 1, 2024



NON-EXEMPT			
Grade	Minimum	Mid Point	Maximum
3	15.00	17.82	20.64
4	15.07	18.84	22.61
5	16.57	20.71	24.85
6	18.28	22.85	27.42
7	20.23	25.29	30.34
8	22.46	28.08	33.69
9	25.02	31.28	37.53
10	27.94	34.92	41.91
11	31.26	39.07	46.89
12	35.05	43.81	52.57
13	39.39	49.24	59.09

EXEMPT			
Grade	Minimum	Mid Point	Maximum
9	52,051.30	65,064.12	78,076.95
10	58,111.16	72,638.95	87,166.74
11	65,020.65	81,275.81	97,530.97
12	72,911.27	91,139.09	109,366.90
13	81,939.63	102,424.54	122,909.45
14	92,287.42	115,359.28	138,431.13
15	104,170.08	130,212.60	156,255.12
16	117,839.37	147,299.22	176,759.06
17	134,176.08	167,720.10	201,264.12

EXECUTIVE			
Grade	Minimum	Mid Point	Maximum
17	125,790.08	167,720.10	209,650.13
18	144,161.25	192,215.00	240,268.74

CITY MANAGER	
Grade	Annualized Compensation
City Manager	269,743.31

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

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Full-Time Positions - Effective January 1, 2024



NON-EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
8	39030	Administrative and Customer Service Specialist	22.46	28.08	33.69
8	39090	Finance and Customer Service Specialist	22.46	28.08	33.69
8	39080	Permit and Customer Service Technician	22.46	28.08	33.69
8	28050	Bus Driver	22.46	28.08	33.69
8	59040	Business Development Specialist	22.46	28.08	33.69
8	40050	Pace Bus Driver	22.46	28.08	33.69
8	39075	Police Records Specialist	22.46	28.08	33.69
9	52030	Administrative Program Specialist	25.02	31.28	37.53
9	53070	Multimedia Specialist	25.02	31.28	37.53
9	47090	Community Service Officer	25.02	31.28	37.53
9	55060	Assistant City Forester	27.94	34.92	41.91
10	65050	Building/Housing Inspector	27.94	34.92	41.91
10	60610	Zoning and Permit Technician	27.94	34.92	41.91
10	83080	Communications and Events Coordinator	27.94	34.92	41.91
10	55055	Contract Specialist	27.94	34.92	41.91
10	69060	IT Support Technician	27.94	34.92	41.91
10	40060	Evidence Custodian	27.94	34.92	41.91
10	55050	Executive Assistant	27.94	34.92	41.91
10	55010	Facilities Technician	27.94	34.92	41.91
10	65032	Fire Inspector	27.94	34.92	41.91
11	67065	Permit and Customer Service Supervisor	31.26	39.07	46.89
11	65070	Engineering Technician	31.26	39.07	46.89
11	67050	Plan Examiner/Inspector	31.26	39.07	46.89
12	65544	Engineering Inspector	35.05	43.81	52.57
12	68075	Building/Housing Inspector II	35.05	43.81	52.57
12	65546	Senior Inspector	35.05	43.81	52.57
12	65547	Facilities Supervisor	35.05	43.81	52.57
12	65560	Foreman	35.05	43.81	52.57
12	65570	Public Safety Mechanic	35.05	43.81	52.57
13	65576	Senior Plan Examiner/Inspector	39.39	49.24	59.09
13	70560	City Forester	39.39	49.24	59.09

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Full-Time Positions - Effective January 1, 2024



EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
9	49020	Social Services Coordinator	52,051.30	65,064.12	78,076.95
9	49010	Senior Services Program Coordinator	52,051.30	65,064.12	78,076.95
9	49040	Payroll and Customer Service Specialist	52,051.30	65,064.12	78,076.95
10	65450	Accountant	58,111.16	72,638.95	87,166.74
10	57045	Human Resources Generalist	58,111.16	72,638.95	87,166.74
10	57050	Management Analyst	58,111.16	72,638.95	87,166.74
10	54015	Marketing Coordinator	58,111.16	72,638.95	87,166.74
10	56070	Sustainability Specialist	58,111.16	72,638.95	87,166.74
10	49080	Planner	58,111.16	72,638.95	87,166.74
10	58020	Victim Specialist	58,111.16	72,638.95	87,166.74
10	59020	Social Services Specialist	58,111.16	72,638.95	87,166.74
10	58035	Risk Manager	58,111.16	72,638.95	87,166.74
10	57080	Water Plant Chemist	58,111.16	72,638.95	87,166.74
11	75020	Resiliency Manager	65,020.65	81,275.81	97,530.97
11	65451	Senior Accountant	65,020.65	81,275.81	97,530.97
11	65550	Planner II	65,020.65	81,275.81	97,530.97
12	65541	Records Supervisor	72,911.27	91,139.09	109,366.90
12	65580	Lead Water Plant Operator	72,911.27	91,139.09	109,366.90
12	49060	Business Development Manager	72,911.27	91,139.09	109,366.90
12	62050	Assistant Human Resources Manager	72,911.27	91,139.09	109,366.90
12	55065	Deputy City Clerk	72,911.27	91,139.09	109,366.90
12	61050	Social Worker	72,911.27	91,139.09	109,366.90
12	70550	Transit Coordinator	72,911.27	91,139.09	109,366.90
13	73050	Senior Planner	81,939.63	102,424.54	122,909.45
13	70010	Assistant to the City Manager	81,939.63	102,424.54	122,909.45
13	69070	Senior Systems Administrator	81,939.63	102,424.54	122,909.45
13	69090	Senior Network/Systems Engineer	81,939.63	102,424.54	122,909.45
13	73070	Civil Engineer	81,939.63	102,424.54	122,909.45
14	83095	Accounting Manager	92,287.42	115,359.28	138,431.13
14	83090	Manager of Senior Services	92,287.42	115,359.28	138,431.13
14	83070	Communications Manager	92,287.42	115,359.28	138,431.13
14	77085	Assistant Superintendent	92,287.42	115,359.28	138,431.13
14	77075	Utilities Superintendent	92,287.42	115,359.28	138,431.13
14	77090	Water Plant Superintendent	92,287.42	115,359.28	138,431.13
14	70060	Assistant Director of Public Works	92,287.42	115,359.28	138,431.13
15	83040	Building Division Manager	104,170.08	130,212.60	156,255.12
15	77020	Human Resources Manager	104,170.08	130,212.60	156,255.12
16	83010	Manager of Information Technology	117,839.37	147,299.22	176,759.06
16	88010	City Engineer	117,839.37	147,299.22	176,759.06
16	85040	Deputy Director of Community Development	117,839.37	147,299.22	176,759.06
16	83060	Deputy Director of Public Works	117,839.37	147,299.22	176,759.06
16	85030	Deputy Finance Director	117,839.37	147,299.22	176,759.06
16	83020	Fire Department Battalion Chief	117,839.37	147,299.22	176,759.06
16	83030	Police Commander	117,839.37	147,299.22	176,759.06
17	85070	Deputy Fire Chief	134,176.08	167,720.10	201,264.12
17	85050	Deputy Police Chief	134,176.08	167,720.10	201,264.12

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Full-Time Positions - Effective January 1, 2024



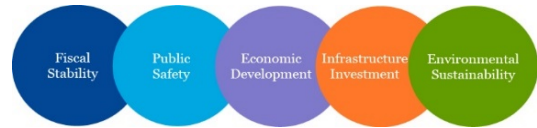
EXECUTIVE					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
17	85020	Assistant City Manager	125,790.08	167,720.10	209,650.13
18	89030	Deputy City Manager	144,161.25	192,215.00	240,268.74
18	91050	Director of Community Development	144,161.25	192,215.00	240,268.74
18	95030	Director of Public Works	144,161.25	192,215.00	240,268.74
18	92050	Finance Director	144,161.25	192,215.00	240,268.74
18	89060	Fire Chief	144,161.25	192,215.00	240,268.74
18	89080	Chief of Police	144,161.25	192,215.00	240,268.74

CITY MANAGER			
Grade	Position No.	Title	Annualized Compensation
City Manager	96050	City Manager	269,743.31

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

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Part-Time & Temporary Positions - Effective January 1, 2024



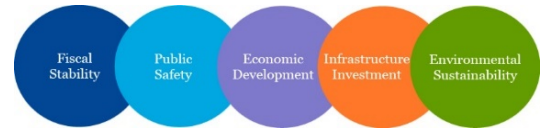
PART TIME					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
5	03630	Recycling Worker	16.57	20.71	24.85
5	03590	Undergraduate Intern	16.57	20.71	24.85
6	03250	Clerical Support	18.28	22.85	27.42
6	03540	Program and Clerical Support	18.28	22.85	27.42
6	03575	Records Clerk	18.28	22.85	27.42
7	06260	Administrative Intern	20.23	25.29	30.34
7	05160	Planning Intern	20.23	25.29	30.34
7	05080	Rental Worker	20.23	25.29	30.34
8	05010	Administrative and Customer Service Specialist	22.46	28.08	33.69
8	05090	Finance and Customer Service Specialist	22.46	28.08	33.69
8	05015	Permit and Customer Service Technician	22.46	28.08	33.69
8	05040	Business Development Assistant	22.46	28.08	33.69
8	00890 & 05560	Bus Driver	22.46	28.08	33.69
8	06410	Public Access Coordinator	22.46	28.08	33.69
8	05020	Engineering Secretary	22.46	28.08	33.69
8	03975	Police Records Specialist	22.46	28.08	33.69
9	05050	Community Service Officer	25.02	31.28	37.53
9	03620	Forestry Worker	25.02	31.28	37.53
10	03610	Facilities Worker	27.94	34.92	41.91
10	06540	Building/Housing Inspector	27.94	34.92	41.91
10	06535	Plumbing Inspector	27.94	34.92	41.91
10	06610	Zoning and Permit Technician	27.94	34.92	41.91
10	06355	Risk Manager	27.94	34.92	41.91
10	06235	Diversity, Equity, Inclusion, & Belonging Specialist	27.94	34.92	41.91
11	06550	Housing Planner	31.26	39.07	46.89
11	06555	Program Analyst	31.26	39.07	46.89
11	06020	Grant Analyst	31.26	39.07	46.89
TEMPORARY					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
3	01070	Clerical I	15.00	17.82	20.64
5	03150	Clerical II	16.57	20.71	24.85
5	03580	Intern	16.57	20.71	24.85
5	03570	Public Works Worker	16.57	20.71	24.85
7	03575	Clerical III	20.23	25.29	30.34
7	05160	Planning Intern / Program Analyst / Management Analyst	20.23	25.29	30.34
7	06050	Public Works Worker - CDL	20.23	25.29	30.34
8	05540	Ravinia Bus Driver	22.46	28.08	33.69
9	03615	Clerical IV	25.02	31.28	37.53
9	03620	Public Works Worker - Forestry	25.02	31.28	37.53
9	05550	Ravinia Foreman	25.02	31.28	37.53
10	03610	Public Works Worker - Facilities	27.94	34.92	41.91
10	03710	Building/Housing Inspector	27.94	34.92	41.91
10	03740	Planner	27.94	34.92	41.91
11	03810	Plan Examiner/Inspector	31.26	39.07	46.89
11	03815	Engineering Inspector	31.26	39.07	46.89
13	03910	Senior Planner	39.39	49.24	59.09

PERSONNEL OVERVIEW

COMPENSATION PLAN

Collectively Bargained Positions

Effective January 1, 2024

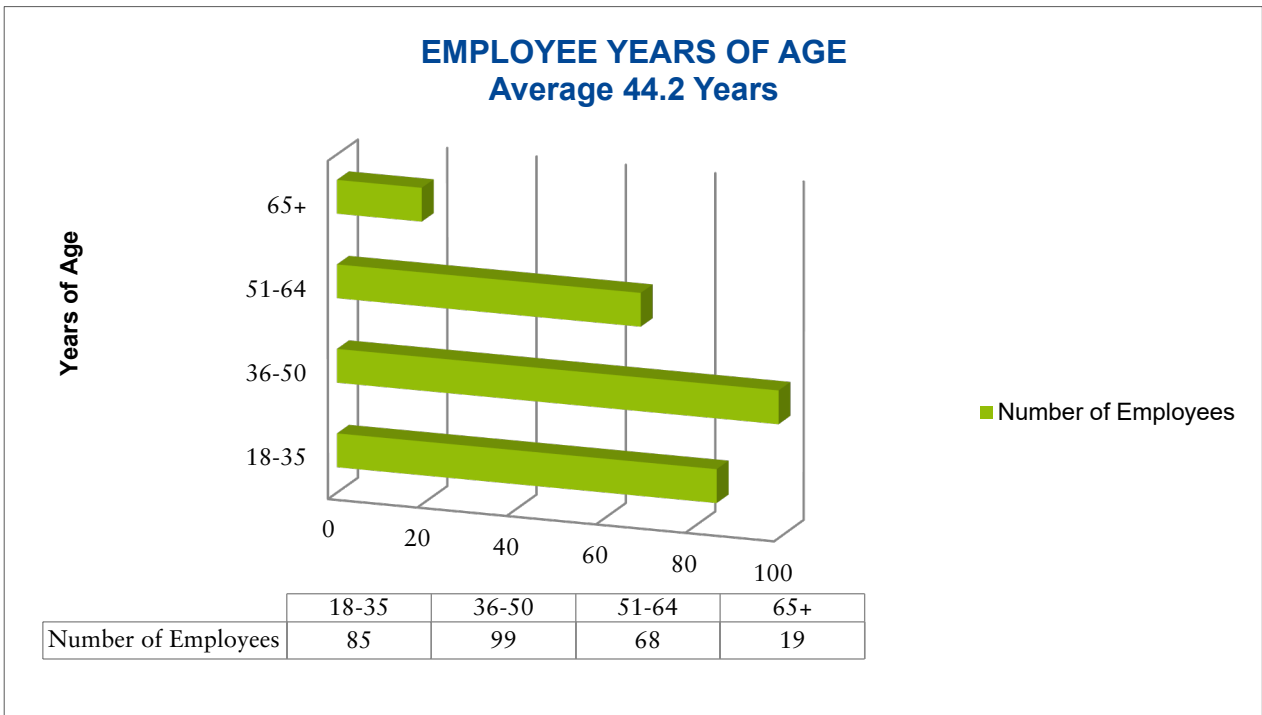
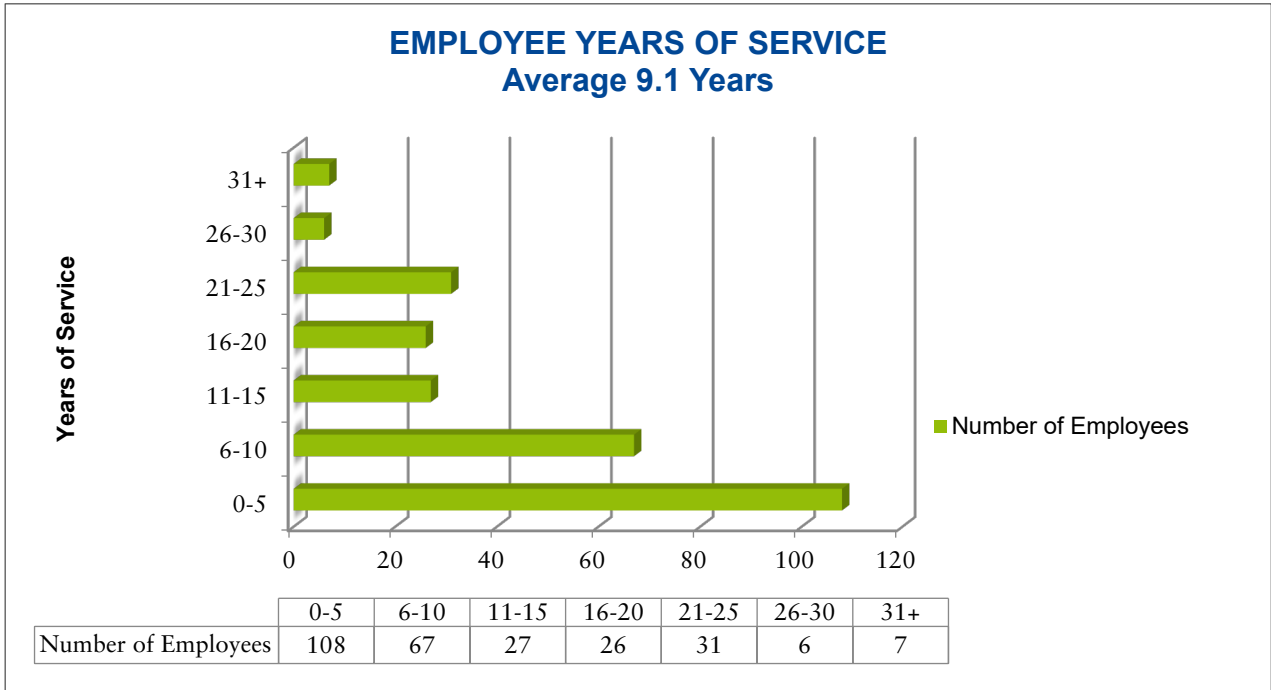
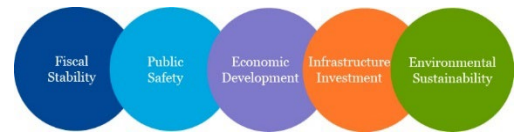


FULL TIME									
Pos. No.	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
31060	Maintenance Aide	42,963.25	44,467.14	46,688.73	49,023.94	51,474.45	54,048.68	56,751.69	59,588.19
49090	Maintenance Worker	62,190.12	64,313.63	67,454.22	70,749.74	74,211.00	77,846.35	81,662.82	85,670.44
57070	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
57090	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
55030	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
56020	Firefighter	----	79,197.11	83,205.51	87,419.29	91,843.74	96,493.58	101,381.47	106,511.11
56030	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
65350	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
68050	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
74070	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
66050	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
76050	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
06060	Maintenance Worker	25.72	26.62	27.95	29.36	30.82	-	-	-

PERSONNEL OVERVIEW

EMPLOYEE DEMOGRAPHICS



GENERAL FUND



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GENERAL FUND BALANCE SUMMARY

HP Downtown
Highland Park

RAVINIA FARMERS MARKET SINCE 1976
raviniafarmersmarket.org

Jens Jensen Park
485 Roger Williams Ave., Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
11 AM - 1 PM
raviniafarmersmarket.org

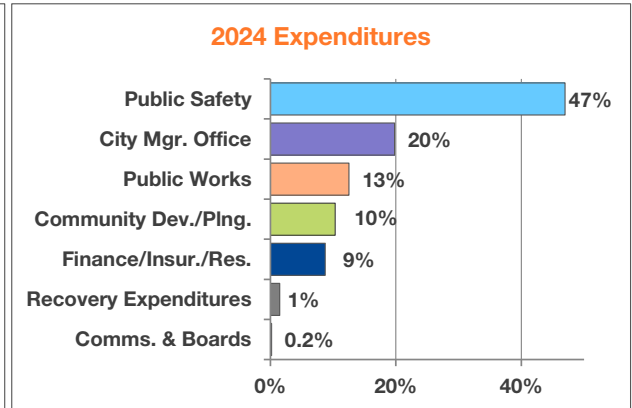
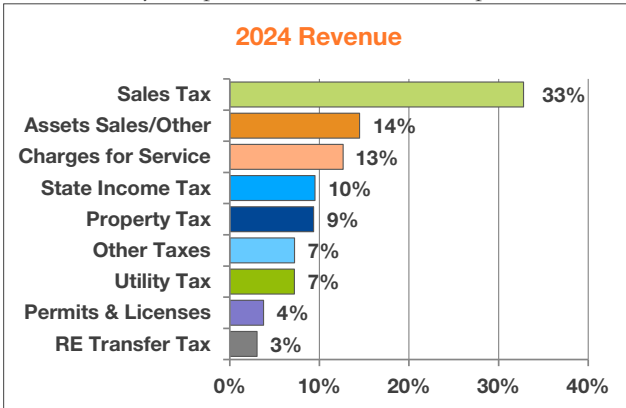
GENERAL FUND

FUND BALANCE SUMMARY

BY DEPARTMENT



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



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		'24 Bud vs '23 Bud		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Sales Tax ^{1,2}	15,827,400	16,580,000	(0.64)	-3.9%	1.81	12.9%	2.56	18.3%	0.75	4.8%
Charges for Services ¹	5,800,500	6,397,400	(0.26)	-4.3%	0.11	1.9%	0.71	12.4%	0.60	10.3%
State Income Tax ¹	4,760,400	4,808,000	(0.16)	-3.2%	-	0.0%	0.05	1.0%	0.05	1.0%
Utility Tax ¹	3,686,800	3,645,600	(0.38)	-9.4%	0.01	0.3%	(0.03)	-0.8%	(0.04)	-1.1%
Property Tax ³	5,525,200	4,730,100	0.32	6.1%	-	0.0%	(0.80)	-14.4%	(0.80)	-14.4%
Real Estate Transfer Tax ⁴	1,537,700	1,537,700	(1.29)	-45.7%	(1.83)	-54.3%	(1.83)	-54.3%	-	0.0%
Other Taxes ¹	3,632,900	3,652,600	(0.08)	-2.2%	0.26	7.8%	0.28	8.4%	0.02	0.5%
Permits and Licenses ¹	1,918,800	1,904,200	(0.55)	-22.4%	0.22	12.7%	0.20	11.8%	(0.01)	-0.8%
Sale of Assets/Other Rev. ⁵	9,510,800	7,324,300	4.73	98.8%	0.33	3.6%	(1.85)	-20.2%	(2.19)	-23.0%
Total Revenue	52,200,500	50,579,900	1.68	3.3%	0.92	1.8%	(0.70)	-1.4%	(1.62)	-3.1%
City Manager's Office ⁶	8,944,400	11,008,300	4.28	91.9%	-	0.0%	2.06	23.1%	2.06	23.1%
Finance/Insurance/Resrvs. ⁹	4,955,600	4,860,400	0.97	24.2%	-	0.0%	(0.10)	-1.9%	(0.10)	-1.9%
Police Department ⁹	15,057,700	15,108,500	2.00	15.3%	-	0.0%	0.05	0.3%	0.05	0.3%
Fire Department ⁹	11,317,200	11,016,300	1.75	18.3%	-	0.0%	(0.30)	-2.7%	(0.30)	-2.7%
Community Development ⁶	4,325,000	5,743,100	1.07	33.0%	-	0.0%	1.42	32.8%	1.42	32.8%
Public Works Department ⁶	7,811,200	6,961,800	3.15	67.5%	-	0.0%	(0.85)	-10.9%	(0.85)	-10.9%
Commissions and Boards	108,400	102,600	0.04	50.3%	-	0.0%	(0.01)	-5.4%	(0.01)	-5.4%
Resiliency Division ⁷	2,755,100	823,500	1.84	202.0%	-	0.0%	(1.93)	-70.1%	(1.93)	-70.1%
Total Expenditures⁸	55,274,600	55,624,400	15.10	37.6%	-	0.0%	0.35	0.6%	0.35	0.6%
Net Increase/(Decrease)	(3,074,100)	(5,044,400)	(13.42)	-129.7%	0.92	-23%	(1.05)	26%	(1.97)	64.1%
Fund Bal. Beg. of Year	45,366,100	42,292,000	10.35	29.5%	-	0.0%	(3.07)	-6.8%	(3.07)	-6.8%
Fund Bal. End of Year	42,292,000	37,247,500	(3.07)	-6.8%	0.92	2.2%	(4.13)	-10.0%	(5.04)	-11.9%
Fund Bal. % Oper. Exp.	90.5%	74.8%								
Fund Balance % Target	35.0%	35.0%								

Notable Budget Comments:

- Most revenues are estimated based on historical growth.
- The City changed allocation of sales tax revenue to the Capital Fund from \$0.6 million in 2022 to \$2.5 million, \$1.9 million, \$2.7 million, \$2.9 million in 2023, 2024, 2025, and 2026, respectively, to finance a higher portion of street capital improvements.
- The City's total 2024 property tax includes an approximate \$1.1 million increase to pay for higher debt payments from a new 2024 debt issue for capital improvements \$866,100; statutory pension cost increases \$751,000; and higher Multimodal Fund costs \$321,400; net of reallocation of tax revenue out of the General Fund (\$796,000) to minimize the total tax increase. Further detail is included in the Budget Prep. Notes and the Debt Service, Public Safety Pension, and Multimodal Funds sections.
- Real Estate Transfer Tax is flat 2024 vs. 2023, although lower than 2022 due to a large development project in 2022.
- Sale of Assets/Other Revenue includes Senior Ctr. sale proceeds of \$2.45 million in 2023; a one-time \$1 million donation in 2023; 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.
- Excludes Commissions/Boards, which are totaled separately.
- Resiliency expenditures include 2022 shooting incident recovery costs, which are lower 2024 vs. 2023, due to safety upgrades completed in 2023 and other non-continuing costs. Grant reimbursement is not certain at this time.
- See department sections for review of expenditure variances.
- Police, Fire, & Finance are restated to show \$2.6 million of the City's \$9.5 million public safety pension contribution in Police & Fire personnel costs, although the \$2.6 million is managed by Finance and accounted as a General Fund transfer. See Glossary of Terms and Funds in the Appendix.

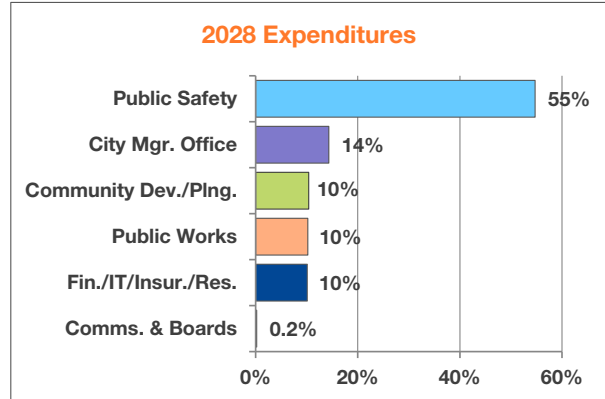
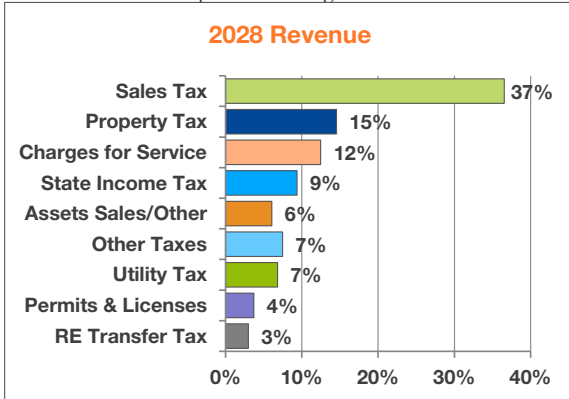
GENERAL FUND

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.



	Total 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Sales Tax ^{1,2}	16,580,000	15,958,900	16,020,900	19,274,300	19,538,800	4.6%
Charges for Services ¹	6,397,400	6,463,900	6,531,100	6,599,000	6,667,600	1.0%
State Income Tax ¹	4,808,000	4,858,000	4,908,500	4,959,500	5,011,100	1.0%
Utility Tax ¹	3,645,600	3,645,600	3,645,600	3,645,600	3,645,600	0.0%
Property Tax ³	4,730,100	5,731,100	5,262,200	6,685,400	7,780,100	14.1%
Real Estate Transfer Tax ⁴	1,537,700	1,553,700	1,569,900	1,586,200	1,602,700	1.0%
Other Taxes ¹	3,652,600	3,713,100	3,787,800	3,892,500	3,997,000	2.3%
Permits and Licenses ¹	1,904,200	1,924,000	1,944,000	1,964,200	1,984,600	1.0%
Sale of Assets/Other Rev. ⁵	7,324,300	5,735,060	3,748,245	3,236,523	3,245,695	-17.4%
Total Revenue	50,579,900	49,583,360	47,418,245	51,843,223	53,473,195	1.5%
City Manager's Office ⁶	11,008,300	11,313,900	7,314,500	7,541,800	7,877,600	-6.3%
Finance/Insurance/Resrvs. ⁹	4,860,400	4,793,000	4,931,800	5,074,700	5,558,800	3.5%
Police Department ⁹	15,108,500	15,713,300	16,251,000	16,892,500	17,883,600	4.3%
Fire Department ⁹	11,016,300	11,084,500	11,271,600	11,810,000	12,198,300	2.6%
Community Development ⁶	5,743,100	4,169,400	4,319,700	4,475,500	5,713,200	1.9%
Public Works Department ⁶	6,961,800	10,237,000	4,874,000	5,266,900	5,617,000	2.3%
Commissions and Boards	102,600	105,100	107,700	110,400	113,100	2.5%
Resiliency Division ⁷	823,500	866,680	892,500	-	-	-
Total Expenditures⁸	55,624,400	58,282,880	49,962,800	51,171,800	54,961,600	0.1%
Net Increase/(Decrease)	(5,044,400)	(8,699,520)	(2,544,555)	671,423	(1,488,405)	
Fund Bal. Beg. of Year	42,292,000	37,247,500	28,547,980	26,003,425	26,674,848	-10.4%
Fund Bal. End of Year	37,247,500	28,547,980	26,003,425	26,674,848	25,186,443	-8.8%
Fund Bal. % Oper. Exp.	74.8%	55.4%	53.1%	53.6%	48.9%	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

Notable Budget Comments:

- Most revenues are estimated based on historical growth.
- The City changed allocation of sales tax revenue to the Capital Fund from \$0.6 million in 2022 to \$2.5 million, \$1.9 million, \$2.7 million, \$2.9 million in 2023, 2024, 2025, and 2026, respectively, to finance a higher portion of street capital improvements.
- The City's total 2024 property tax includes an approximate \$1.1 million increase to pay for higher debt payments from a new 2024 debt issue for capital improvements \$866,100; statutory pension cost increases \$751,000; and higher Multimodal Fund costs \$321,400; net of reallocation of tax revenue out of the General Fund (\$796,000) to minimize the total tax increase. Further detail is included in the Budget Prep. Notes and the Debt Service, Public Safety Pension, and Multimodal Funds sections. Additional tax increases are anticipated in years 2025-8.
- Real Estate Transfer Tax is flat 2024 vs. 2023, although lower than 2022 due to a large development project in 2022.
- Sale of Assets/Other Revenue includes Senior Ctr. sale proceeds of \$2.45 million in 2023; a one-time \$1 million donation in 2023; 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.
- Excludes Commissions/Boards, which are totaled separately.
- Resiliency expenditures include 2022 shooting incident recovery costs, which are lower 2024 vs. 2023, due to safety upgrades completed in 2023. Partial grant reimbursement is budgeted, although not certain at this time.
- Expenditure assumptions for 2025-8 include annual increases of 4% and 2.5% for personnel and operating expenditures, respectively, and capital planned consistent with the City's 10-Year CIP.
- Police, Fire, & Finance are restated to show \$2.6 million of the City's \$9.5 million public safety pension contribution in Police & Fire personnel costs, although the \$2.6 million is managed by Finance and accounted as a General Fund transfer. See Glossary of Terms and Funds in the Appendix.

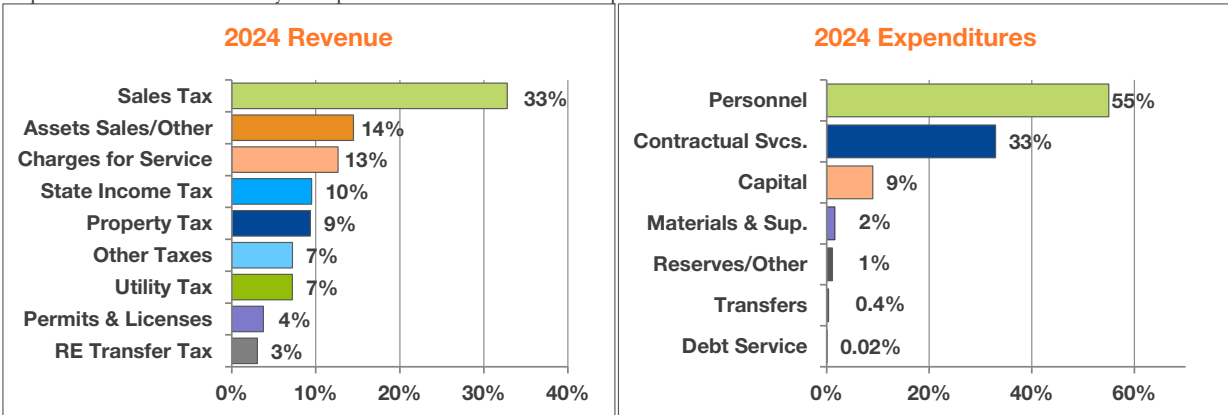
GENERAL FUND

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.



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		'24 Bud vs '23 Bud		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Sales Tax ^{1,2}	15,827,400	16,580,000	(0.64)	-3.9%	1.81	12.9%	2.56	18.3%	0.75	4.8%
Charges for Services ¹	5,800,500	6,397,400	(0.26)	-4.3%	0.11	1.9%	0.71	12.4%	0.60	10.3%
State Income Tax ¹	4,760,400	4,808,000	(0.16)	-3.2%	-	0.0%	0.05	1.0%	0.05	1.0%
Utility Tax ¹	3,686,800	3,645,600	(0.38)	-9.4%	0.01	0.3%	(0.03)	-0.8%	(0.04)	-1.1%
Property Tax ³	5,525,200	4,730,100	0.32	6.1%	-	0.0%	(0.80)	-14.4%	(0.80)	-14.4%
Real Estate Transfer Tax ⁴	1,537,700	1,537,700	(1.29)	-45.7%	(1.83)	-54.3%	(1.83)	-54.3%	-	0.0%
Other Taxes ¹	3,632,900	3,652,600	(0.08)	-2.2%	0.26	7.8%	0.28	8.4%	0.02	0.5%
Permits and Licenses ¹	1,918,800	1,904,200	(0.55)	-22.4%	0.22	12.7%	0.20	11.8%	(0.01)	-0.8%
Sale of Assets/Other Rev. ⁵	9,510,800	7,324,300	4.73	98.8%	0.33	3.6%	(1.85)	-20.2%	(2.19)	-23.0%
Total Revenue	52,200,500	50,579,900	1.68	3.3%	0.92	1.8%	(0.70)	-1.4%	(1.62)	-3.1%
Personnel ⁶	29,501,500	30,600,000	3.03	11.5%	-	0.0%	1.10	3.7%	1.10	3.7%
Contractual Services ⁷	16,385,900	18,319,400	5.70	53.3%	-	0.0%	1.93	11.8%	1.93	11.8%
Materials and Supplies ⁷	822,400	882,200	0.13	18.0%	-	0.0%	0.06	7.3%	0.06	7.3%
Capital Expenditures ⁸	7,376,700	5,000,600	5.98	427.5%	-	0.0%	(2.38)	-32.2%	(2.38)	-32.2%
Debt Service	12,600	12,600	(0.19)	-93.9%	-	0.0%	-	0.0%	-	0.0%
Transfers ⁹	605,500	202,000	(0.11)	-15.9%	-	0.0%	(0.40)	-66.6%	(0.40)	-66.6%
Reserves/Other ¹⁰	570,100	607,600	0.57	0.0%	-	0.0%	0.04	6.6%	0.04	6.6%
Total Expenditures	55,274,600	55,624,400	15.10	37.6%	-	0.0%	0.35	0.6%	0.35	0.6%
Net Increase/(Decrease)	(3,074,100)	(5,044,400)	(13.42)		0.92		(1.05)		(1.97)	
Fund Bal. Beg. of Year	45,366,100	42,292,000	10.35	29.5%	-	0.0%	(3.07)	-6.8%	(3.07)	-6.8%
Fund Bal. End of Year	42,292,000	37,247,500	(3.07)	-6.8%	0.92	2.2%	(4.13)	-10.0%	(5.04)	-11.9%
Fund Bal. % Oper. Exp.	90.5%	74.8%								
Fund Balance % Target	35.0%	35.0%								

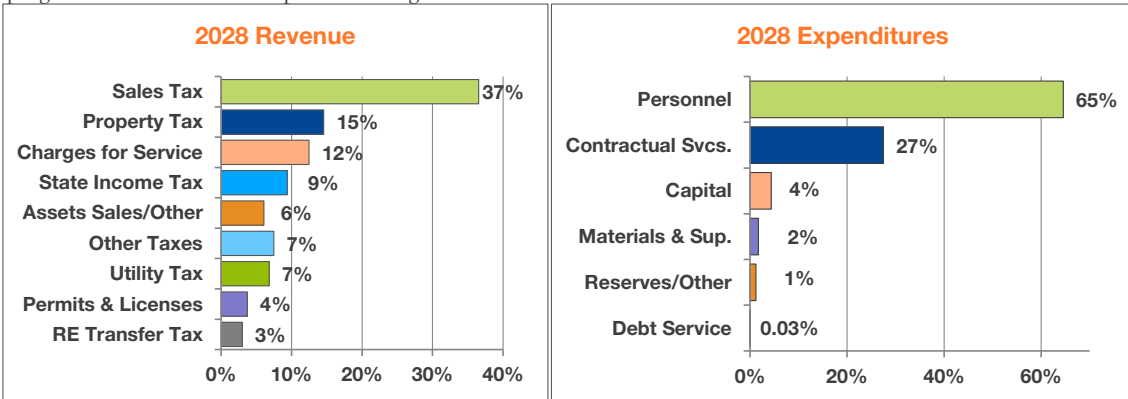
Notable Budget Comments:

- Most revenues are estimated based on historical growth.
- The City changed allocation of sales tax revenue to the Capital Fund from \$0.6 million in 2022 to \$2.5 million, \$1.9 million, \$2.7 million, \$2.9 million in 2023, 2024, 2025, and 2026, respectively, to finance a higher portion of street capital improvements.
- The City's total 2024 property tax includes an approximate \$1.1 million increase to pay for higher debt payments from a new 2024 debt issue for capital improvements \$866,100; statutory pension cost increases \$751,000; and higher Multimodal Fund costs \$321,400; net of reallocation of tax revenue out of the General Fund (\$796,000) to minimize the total tax increase. Further detail is included in the Budget Prep. Notes and the Debt Service, Public Safety Pension, and Multimodal Funds sections.
- Real Estate Transfer Tax is flat 2024 vs. 2023, although lower than 2022 due to a large development project in 2022.
- Sale of Assets/Other Revenue includes Senior Ctr. sale proceeds of \$2.45 million in 2023; a one-time \$1 million donation in 2023; 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.
- Personnel changes are due to the staff changes, compensation plan, collective bargaining requirements, and anticipated hi insurance costs. See the Budget Preparation Notes in the Executive Summary section and the Personnel section for details.
- See department sections for review of expenditure variances.
- Capital expenditures are consistent with the City's 10-Year CIP. See the Capital section for details.
- Transfers include transfer of ARPA grant revenue to the MMF for ARPA-related expenditures budgeted in that fund.
- The reserves budget includes requirements of Governmental Accounting Standards Board Statement No. 45 regarding Other Post-Employ. 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 5-YEAR FUND BALANCE ESTIMATE BY EXPENDITURE TYPE



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



	Total 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Sales Tax ^{1,2}	16,580,000	15,958,900	16,020,900	19,274,300	19,538,800	4.6%
Charges for Services ¹	6,397,400	6,463,900	6,531,100	6,599,000	6,667,600	1.0%
State Income Tax ¹	4,808,000	4,858,000	4,908,500	4,959,500	5,011,100	1.0%
Utility Tax ¹	3,645,600	3,645,600	3,645,600	3,645,600	3,645,600	0.0%
Property Tax ³	4,730,100	5,731,100	5,262,200	6,685,400	7,780,100	14.1%
Real Estate Transfer Tax ⁴	1,537,700	1,553,700	1,569,900	1,586,200	1,602,700	1.0%
Other Taxes ¹	3,652,600	3,713,100	3,787,800	3,892,500	3,997,000	2.3%
Permits and Licenses ¹	1,904,200	1,924,000	1,944,000	1,964,200	1,984,600	1.0%
Sale of Assets/Other Rev. ⁵	7,324,300	5,735,060	3,748,245	3,236,523	3,245,695	-17.4%
Total Revenue	50,579,900	49,583,360	47,418,245	51,843,223	53,473,195	1.5%
Personnel ⁶	30,600,000	31,824,100	33,097,100	34,121,400	35,486,300	3.8%
Contractual Services ⁶	18,319,400	18,795,780	14,958,300	14,743,800	15,112,300	-4.2%
Materials and Supplies ⁶	882,200	904,300	926,800	918,700	941,500	1.7%
Capital Expenditures ⁶	5,000,600	6,123,000	329,000	720,000	2,400,000	70.0%
Debt Service	12,600	12,900	13,200	13,500	13,800	2.0%
Transfers ⁷	202,000	-	-	-	336,900	0.0%
Reserves/Other ⁸	607,600	622,800	638,400	654,400	670,800	2.5%
Total Expenditures⁶	55,624,400	58,282,880	49,962,800	51,171,800	54,961,600	0.1%
Net Increase/(Decrease)	(5,044,400)	(8,699,520)	(2,544,555)	671,423	(1,488,405)	
Fund Bal. Beg. of Year	42,292,000	37,247,500	28,547,980	26,003,425	26,674,848	-10.4%
Fund Bal. End of Year	37,247,500	28,547,980	26,003,425	26,674,848	25,186,443	-8.8%
Fund Bal. % Oper. Exp.	74.8%	55.4%	53.1%	53.6%	48.9%	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

Notable Budget Comments:

- Most revenues are estimated based on historical growth.
- The City changed allocation of sales tax revenue to the Capital Fund from \$0.6 million in 2022 to \$2.5 million, \$1.9 million, \$2.7 million, \$2.9 million in 2023, 2024, 2025, and 2026, respectively, to finance a higher portion of street capital improvements.
- The City's total 2024 property tax includes an approximate \$1.1 million increase to pay for higher debt payments from a new 2024 debt issue for capital improvements \$866,100; statutory pension cost increases \$751,000; and higher Multimodal Fund costs \$321,400; net of reallocation of tax revenue out of the General Fund (\$796,100) to minimize the total tax increase. Further detail is included in the Budget Prep. Notes and the Debt Service, Public Safety Pension, and Multimodal Funds sections. Additional tax increases are anticipated in years 2025-8.
- Real Estate Transfer Tax is flat 2024 vs. 2023, although lower than 2022 due to a large development project in 2022.
- Sale of Assets/Other Revenue includes Senior Ctr. sale proceeds of \$2.45 million in 2023; a one-time \$1 million donation in 2023; 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.
- Expenditure assumptions for 2025-8 include annual increases of 4% and 2.5% for personnel and operating expenditures, respectively, and capital planned consistent with the City's 10-Year CIP.
- Transfers include transfer of 2024 ARPA grant revenue to the MMF for ARPA-related expenditures budgeted in that fund a 2028 transfer to the Ravinia TIF fund to pay for projected expenditures in excess of projected tax increment revenue.
- The reserves budget includes requirements of Governmental Accounting Standards Board Statement No. 45 regarding Other Post-Employ. 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 REVENUE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
11102.41101 Property Taxes	5,209,600	5,525,200	5,525,200	4,730,100
11102.41102 Home Rule Sales Tax	4,723,900	2,472,400	2,984,900	3,609,100
11102.41103 State Sales Tax	11,742,200	11,545,600	12,842,500	12,970,900
11102.41104 State Income Tax	4,917,100	4,760,400	4,760,400	4,808,000
11102.41105 State Local Use Tax	1,231,800	1,200,900	1,306,900	1,306,900
11102.41106 State Auto Rental Tax	53,800	53,000	57,600	57,600
11102.41107 State Replacement Tax	1,132,400	972,000	986,900	986,900
11102.41108 Utility Tax	2,718,300	2,401,300	2,413,800	2,413,800
11102.41109 Cable Tv Franchise Tax	778,200	745,000	745,000	745,000
11102.41110 Telephone Franchise Tax	572,700	528,000	528,000	486,800
11102.41111 Hotel/Motel Franchise Tax	150,800	105,100	179,600	181,400
11102.41112 Real Estate Transfer Tax	2,832,000	3,365,000	1,537,700	1,537,700
11102.41113 Food & Beverage Tax	778,000	700,000	792,700	800,600
11102.41114 Packaged Liquor Tax	275,600	285,500	207,200	207,200
11102.41118 Cannabis Use Tax	89,800	50,000	100,000	110,000
11102.42401 Payment In Lieu	825,400	823,900	823,900	823,900
11104.41115 Fire Insurance Tax	1,500	2,000	2,000	2,000
General Taxes & Payment in Lieu	38,033,100	35,535,300	35,794,300	35,777,900
11103.41203 Permits - Overweight Truck	25,500	25,000	25,000	25,000
11104.41202 Permits - Fire	32,100	65,000	30,000	30,000
11105.41201 Permits - Building	2,007,800	1,300,000	1,505,000	1,500,000
11105.41210 Permits - Other		2,000	2,000	2,000
11106.41204 Permits - Tree	77,900	45,000	45,000	45,000
Permits	2,143,300	1,437,000	1,607,000	1,602,000
11102.41301 License - Dog	11,400	13,000	13,000	13,000
11102.41302 License - General Contractors	38,000	34,000	34,000	35,000
11102.41303 License - Landscape	42,300	37,000	40,000	40,000
11102.41304 License - Liquor	128,000	77,000	115,000	115,000
11102.41305 License - Massage Establishmnt	500	700	700	700
11102.41306 License - Restaurant	9,300	10,300	10,300	10,300
11102.41307 License - Scavengers	4,000	4,500	4,000	4,000
11102.41310 License - Tobacco	9,500	8,500	9,000	9,000
11102.41313 License - Assist Living Fac	200	200	300	200
11102.41314 License - Other	28,700	31,500	25,000	28,000
11102.41350 Registration - Business	28,200	30,000	30,000	30,000
11102.41351 Registration - Chicken Keeping	1,200			
11102.41352 Registration - Lobbyist	100	100	100	100
11105.41353 Registration - Rental	17,200	19,000	15,500	17,000
License & Registration	318,500	265,700	296,800	302,200
11101.41401 Fines - City Manager's Office	(5,300)			
11102.41402 Fines - Finance	12,900			
11103.41403 Fines - Police	217,200	261,900	214,000	245,000
11103.41410 Fines - Collections	4,800	4,200	3,300	3,300
11105.41405 Fines - Community Development	(130,100)	35,000	25,000	35,000
11105.41490 Deposits Forfeited	25,500			
11106.41406 Fines - Public Works	(2,400)	5,000	5,000	5,000
Fines & Forfeitures	122,500	306,100	247,300	288,300
11101.41501 City Sponsored Events	160,600	183,900	56,400	60,000
11101.41502 Senior Center Activities	115,200	100,000	170,000	192,100
11102.41503 Vital Statistics Fees	84,000	47,000	80,500	80,500
11102.41504 Admin Hearing Fees	(1,700)	10,000	2,500	2,500
11102.41506 Yard Waste Stickers	1,400			
11102.41507 Cash Over/Short	1,600			
11102.41517 Services - Other	420,000	319,000	350,000	365,000
11103.41509 False Alarms	86,400	92,600	79,000	79,000
11103.41510 Police Department Services	492,400	756,200	647,000	672,900

GENERAL FUND

REVENUE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
11104.41508 Alarm System Annual Charge	14,400	15,000	14,500	15,000
11104.41509 False Alarms	3,100	5,000	5,000	5,000
11104.41511 Fire Department Services	683,100	692,800	699,200	706,100
11104.41512 Ambulance Services	1,177,500	757,700	1,019,200	1,493,800
11104.41518 Assisted Living Impact Fee	10,000		15,000	
11105.41513 Planning Fees	30,600	31,000	31,000	31,000
11106.41514 Public Works Services	20,600	20,000	15,000	15,000
11106.41521 Parking Revenue - Meter	12,500	23,500	12,500	12,600
11106.41522 Parking Revenue - Port Clinton	74,400	88,800	85,900	86,800
11106.41523 Parking Revenue - Commuter	51,400	93,100	62,100	62,700
11106.41524 Parking Revenue - Empl Permit	97,600	173,900	190,200	192,100
11106.41525 Parking Revenue - Overnight	11,200	12,500	6,100	6,200
11106.41526 Parking Revenue - Daily	33,000	46,300	48,800	49,300
11106.41527 Fees - Other	15,000	6,000	10,000	10,000
Charges for Service	3,594,300	3,474,200	3,599,900	4,137,600
11102.41603 Workers Compensation	155,100	153,300	146,700	145,000
11102.41607 Grants - Federal	1,258,100	927,100	1,047,900	2,031,800
11102.41608 Grants - State			142,800	14,000
11102.41613 Reimbursement - Insurance	50,000			
11102.41614 Reimbursement - Jury Duty	100			
11102.41616 Reimbursement - Other	184,300	150,000	150,000	160,000
11103.41608 Grants - State	15,300	12,700	11,700	11,700
11103.41616 Reimbursement - Other	39,300	57,200	40,600	41,600
11104.41607 Grants - Federal		247,400	247,400	
11104.41610 Reimbursement - Fire	3,300	4,400	4,400	4,400
11105.41616 Reimbursement - Other		27,500	27,500	
11106.41607 Grants - Federal		2,200	28,000	364,000
11106.41618 Reimbursement - Tree Escrow		100	100	100
Reimbursements & Grants	1,705,600	1,581,900	1,847,100	2,772,600
11102.42101 Rental Income	40,700	94,100	94,100	105,000
11102.42102 Wireless Leases	19,000	44,000	50,000	57,000
11102.42103 Right Of Way Leases	6,500	2,000	2,900	2,900
11102.42201 Interest - CD	37,600	55,200		
11102.42202 Interest - Sweep Account	895,000	2,678,600	2,678,600	2,678,600
11102.42203 Interest - Illinois Funds	103,800	95,900	271,000	271,000
11102.42211 Interest - Lease	88,000			
11103.42230 Lease Proceeds	640,500			
11102.42301 Sale of Assets	256,800	2,450,000	2,450,000	325,000
11102.42501 Contributions & Donations	11,300	1,045,900	1,045,900	
11106.42230 Lease Proceeds	29,000			
Investment & Other Income	2,128,400	6,465,700	6,592,500	3,439,500
11102.42604 Transfer From Enhanced 911	625,000	675,000	675,000	675,000
11102.42606 Transfer From Sustainability	174,500			
11102.42610 Transfer From Parking Fund	238,700			
11102.42611 Transfer From Water Fund	1,438,000	1,540,600	1,540,600	1,584,800
Transfers	2,476,200	2,215,600	2,215,600	2,259,800
TOTAL GENERAL FUND	50,522,000	51,281,500	52,200,500	50,579,900

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



Downtown
Highland Park



Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
7 AM - 1 PM

raviniafarmersmarket.org

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 Inclusion and Belonging, along with the Human Resources, Health, Wellness, and Resiliency budgets.

Environmental Sustainability

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 will hire a full time staff member in 2024 focused on sustainability who will develop a program to meet the City's ambitious climate goals. The City launched a community-wide all-in curbside composting program in August 2023, and ramped up public education to successfully implement the program. 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.

CITY MANAGER'S OFFICE BY THE NUMBERS

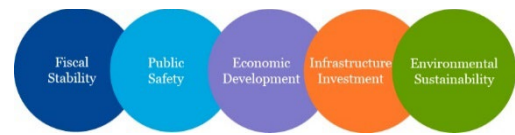
City eNews subscribers: 5,910
Facebook Followers: 12,518
Instagram Followers: 3,248
Twitter Followers: 3,037

Support the Business Community

The City's business development staff collaborate with multiple City departments to attract new businesses and to retain existing businesses in 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. In 2023, the City worked to implement the objectives of its Business Development Strategic Plan, updated in 2022. The Business Development division examined incentive structures in 2023, updated the Doing Business in Highland Park guides, and continued to enhance relationships with partners in economic development among other active steps to ensure a welcoming and transparent business environment. The City works to attract both residents and visitors to Highland Park 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

The City 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 City provides information to residents using a print newsletter, multiple e-newsletters, the City and EnjoyHP websites, 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 and Commission/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 easily. The City encourages residents to sign up with Smart 911, an application which allows 911 call-takers to have important time saving information during an emergency response, and to subscribe to the City's eNews to receive updates and vital public safety information quickly.

The City welcomes community engagement. The City Manager's Office sought community input on proposed projects, such as the creation of a design plan for The Lot alfresco event space and the 1201 Park Avenue West building updates; conducts routine surveys of business owners; and hosts neighborhood meetings to obtain feedback. 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.

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 to best support the community.

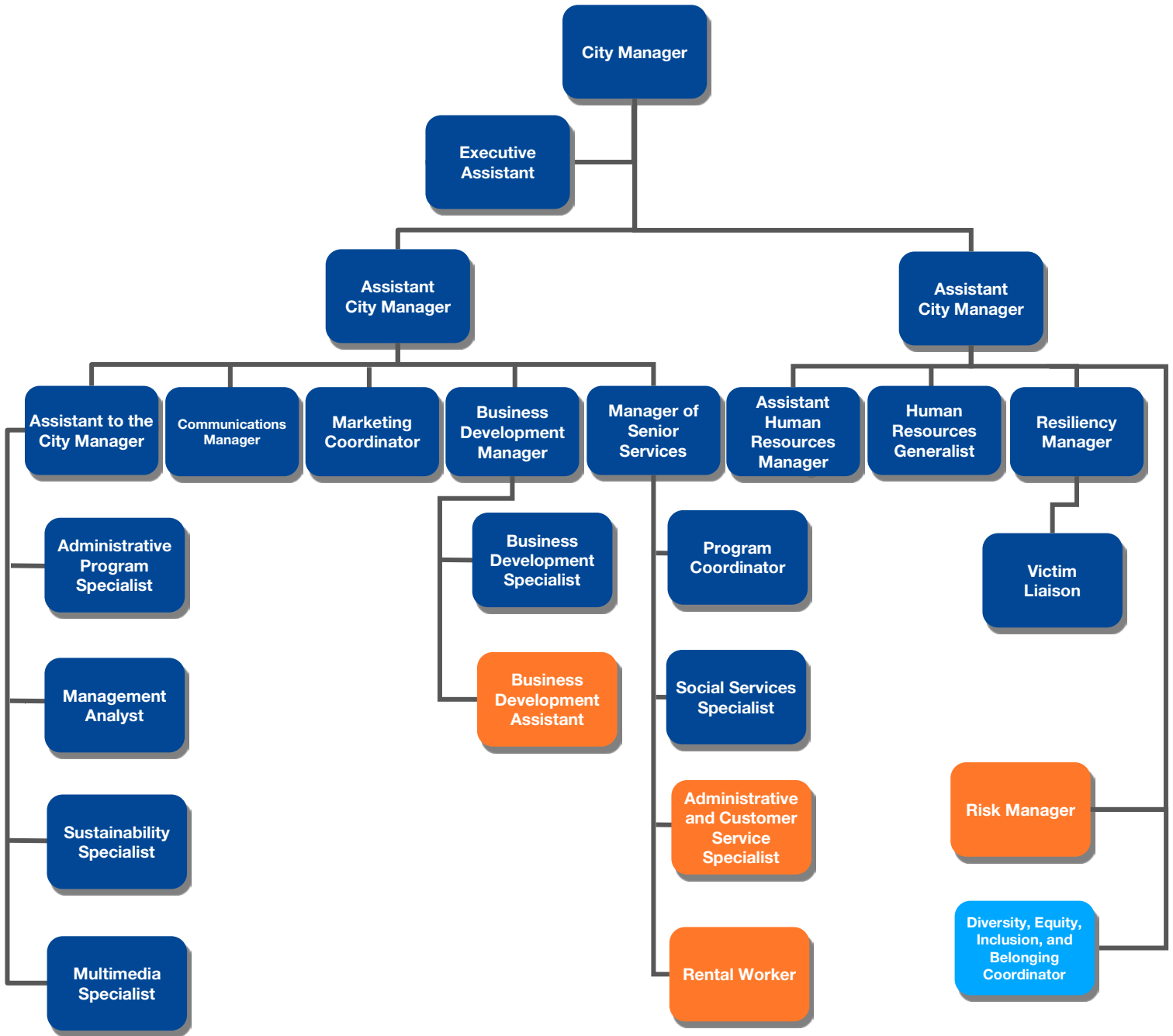
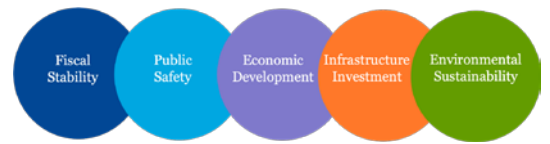
Build community

Special events and festivals provide an opportunity to bring the community together and to support the City's unique and vibrant business 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. In its second season in 2023, the City hosted nine events at The Lot including the Taste of Highland Park, World Music Fest, and Vintage Car Show. The Lot also hosted the first non-City run event in 2023, the Bitter Jester Music Fest grand finale and welcomed a new Artisan Market on Sundays from July through September. The Lot's successful season brought approximately 27,000 visitors to downtown Highland Park. The Lot is currently a temporary installation, although it is being evaluated with design planning for potential permanent redevelopment in the future. The City partnered with the Park District of Highland Park to present a slate of programming for Independence Day designed with a trauma informed approach. Planning for July 4th in 2024 and future years is underway with the goal of presenting a sustainable model for marking this important date in Highland Park history alongside celebration of the holiday.

Diversity, Equity, Inclusion, and Belonging

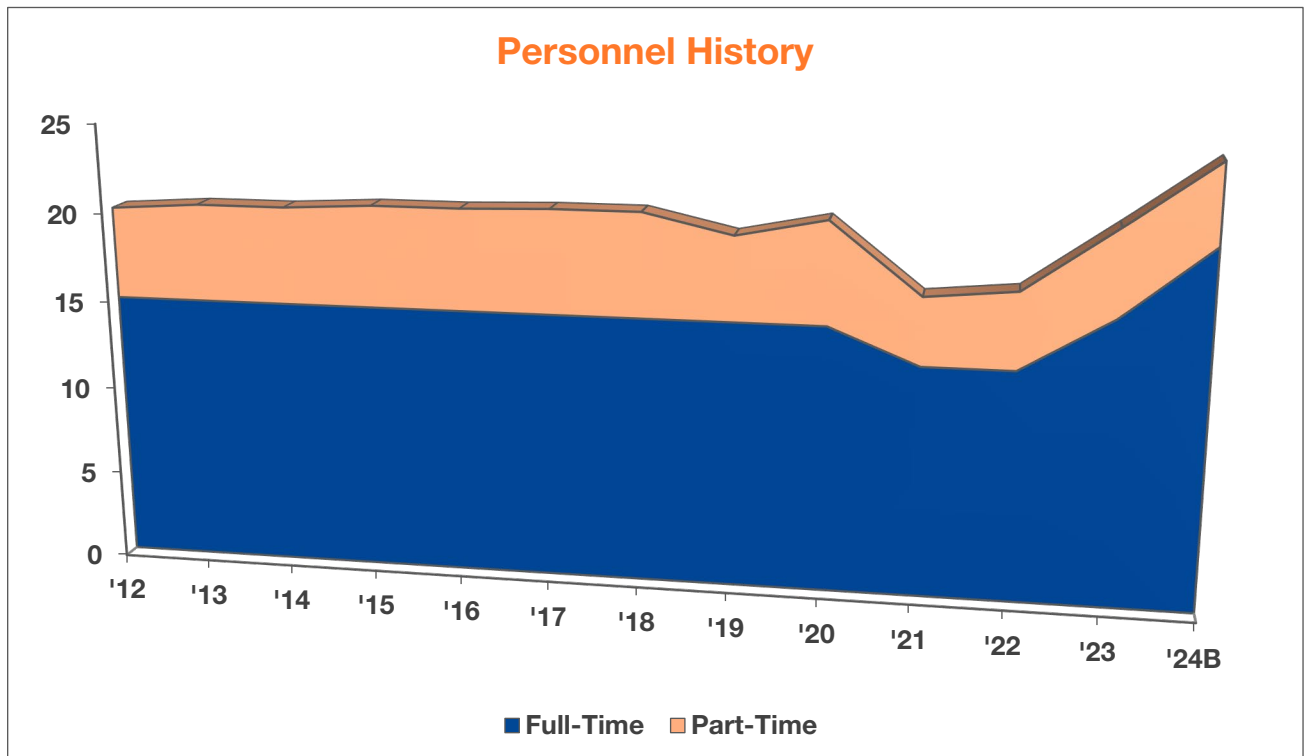
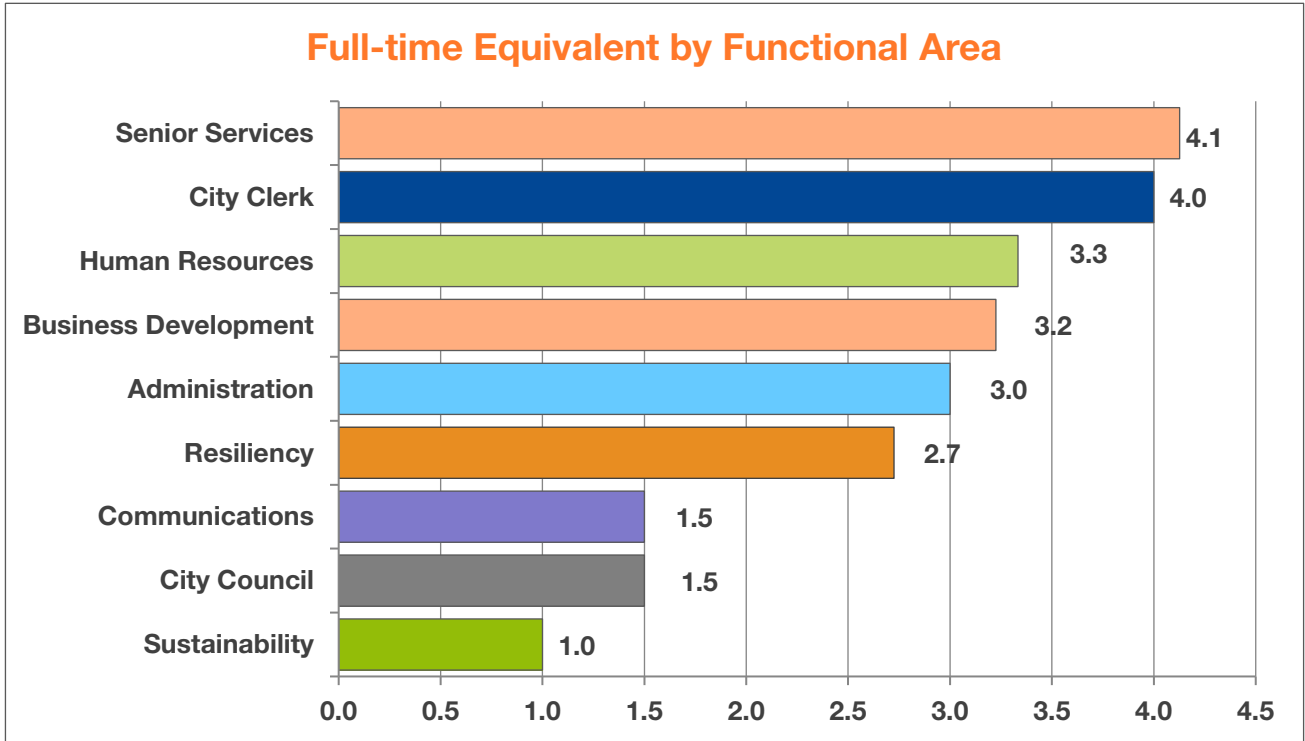
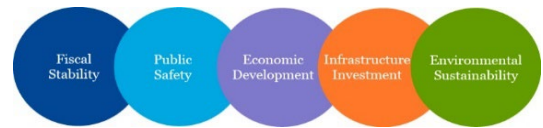
The City Manager's Office continues focusing on equity and anti-racism strategies within the City organization and community. The City works to ensure operations are aligned with the City's Statement Against Hate and that programs and services are formulated with inclusivity and equity in mind, introducing a new DEIB Integrated Management Team to inform employee gatherings and information, public communications, promotion of the 10 Shared Principles, Employee Handbook, Recruitment and Training. The City participated in a pilot program to operationalize DEI strategies within municipal governments and a program regarding Aging in a Changing Region.

CITY MANAGER'S OFFICE ORGANIZATIONAL CHART



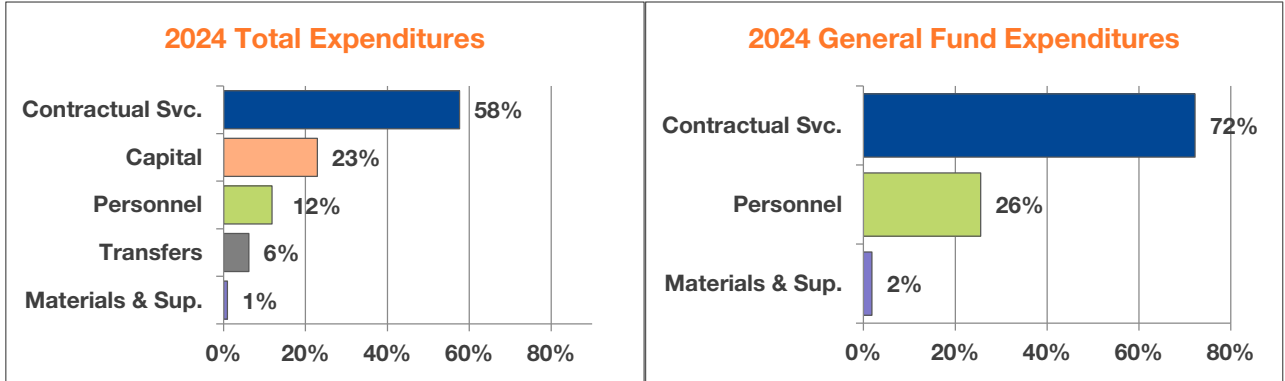
CITY MANAGER'S OFFICE

PERSONNEL



CITY MANAGER'S OFFICE

DEPARTMENT BUDGET SUMMARY

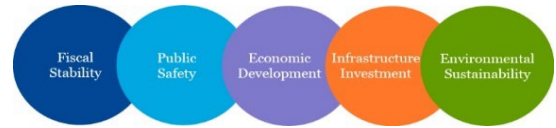


Expenditures by Program	Pg. No.	Total 2022 Actual	Total 2023 Budget	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease) '24 Bud. vs. '23 Est. Dollar	Percent
City Council ¹	123	479,800	491,600	491,600	498,100	6,500	1.3%
Executive ¹	124	741,800	980,500	980,500	1,021,800	41,300	4.2%
Human Resources ^{1,2,13}	125	565,600	615,400	615,400	813,200	197,800	32.1%
Communications ^{1,3,13}	126	303,100	582,400	582,400	602,300	19,900	3.4%
Senior Services ^{1,4}	127	525,700	678,400	678,400	709,200	30,800	4.5%
City Clerk ^{1,13}	128	225,900	257,200	257,200	264,300	7,100	2.8%
Legal Services ⁵	129	779,600	840,000	840,000	855,200	15,200	1.8%
Business Development ^{1,6,13}	130	889,200	4,283,800	4,283,800	6,044,200	1,760,400	41.1%
Special Service Area - SSA ⁷	131	151,200	215,200	215,200	200,000	(15,200)	-7.1%
Board of Police/Fire Comms. ⁸	217	47,000	72,700	72,700	54,500	(18,200)	-25.0%
Resiliency Division ¹⁴	132	912,400	2,755,100	2,755,100	823,500	(1,931,600)	-70.1%
Total General Fund		5,621,300	11,772,200	11,772,200	11,886,200	114,000	1.0%
Environmental Sustainability ^{1,9}	282	351,300	1,135,100	1,135,100	263,000	(872,100)	-76.8%
Capital Project Fund - Senior Ctr. ¹⁰	251		450,000	450,000	5,702,000	5,252,000	0.0%
Tax Increment Fin. - Briergate ¹¹	295	100,000	1,942,000	1,942,000	2,196,600	254,600	13.1%
Other Governmental Funds		451,300	3,527,100	3,527,100	8,161,600	4,634,500	131.4%
Insurance/Wellness ¹²	338	5,897,100	6,397,400	6,397,400	6,951,800	554,400	8.7%
Total Internal Service Funds		5,897,100	6,397,400	6,397,400	6,951,800	554,400	8.7%
Total All Funds		11,969,700	21,696,700	21,696,700	26,999,600	5,302,900	24.4%

Notable Budget Comments:

- Personnel changes include position restructuring and additional positions 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.
 - Human Resources - increases for diversity, equity, and inclusion consulting, tuition reimb. & emply. training.
 - Comms. - higher activities prog. costs (July 4th and music festival); higher computer software/hardware for a media brand monitoring system; lower maintenance of eqp., given the 2023 Council Chamber audio update.
 - Senior Services - activities programming costs funded by senior fee revenue.
 - Legal - Higher per hour rate costs at one of the City's contracted legal counsel firms.
 - Bus. Devel. - business attraction/retention incentive costs, advertising costs; econ. devlpmt. software system.
 - SSA - Central Business, Ravinia, and Briergate Districts activities programming costs.
 - Board of Police/Fire Commissioners - recruitment costs.
 - Environ. Sustain. - transfers to Sewer/Capital (2023) & Eqp. (2024) Funds for sustainability costs.
 - Capital Project Fund - 1201 Park Avenue West renovation.
 - TIF - Briergate-related expenditures, funded by property tax increment.
 - Insurance/Wellness - Anticipated higher employee insurance costs.
 - HR, Comms., Clerk, Bus. Dev. - IT charge realloc. between City divisions due to updated usage data.
 - Resiliency - higher professional svcs. (translation svcs., grant consulting); higher activities prog. costs (recovery stage and community-focused, contingency); lower capital, given 2023 security upgrades.
- See Glossary of Terms and Funds in the Appendix.

CITY MANAGER'S OFFICE PERFORMANCE MEASURES



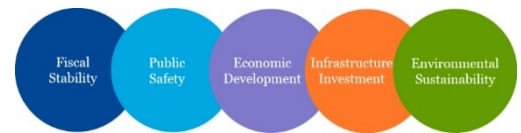
Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting the City’s goals and objectives. The City views its performance measures as a priority and continually develops and refines performance data and targets.

City Objective	Department Goal	Performance Measure ¹	2022 Actual	2023 Target	2023 Estimate	2024 Target
Economic Development	Inform residents through communication modalities, provide timely City news and information, and increase social media presence 3% minimum through various measures, targeting stable number after disruptions at Twitter	eNews subscribers	5,738	5,633	5,910	6,200
		Weekender subscribers	7,485	7,500	7,902	8,400
		Emergency Alert Subscribers	Data Not Available	3,562	4,039	4,500
		Facebook followers	11,569	11,422	12,518	13,000
		Instagram followers	2,718	2,569	3,248	3,750
	Twitter followers	3,023	3,129	3,099	3,000	
	Continue placemaking by providing a wide range of programs for the City's senior population	Return membership to pre-pandemic levels ² of 700+ members participating in Senior Center programming	792	775	900	1,150
	Ensure expeditious access to City records in compliance with FOIA	Respond to all FOIA requests within 5 business days or within the extension period	100%	100%	100%	100%
	Attract new businesses to the City's eight business districts	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
Environmental Sustainability	Reduce greenhouse gas emissions	Reduce total GHG (MtCO ₂ e) 45% by 2030, with structured interim reductions year over year	270,312	263,000	263,000	256,000
	Increase participation in curbside composting	Single family home curbside program participation	325	NA	6,800	7,200
	Promote participation solar in programs: community solar or onsite installations	Increase installations on residential & commercial sites and enrollemnt conversion rate community solar program	NA	NA	92 Permits 35%	100 Permits 38%

Notable performance measure comment:

1. These performance measures reflect highlights of the Department's operations and are not all inclusive.
2. The pandemic impacted the ability to host/attend senior/community relations/training events.
3. Current estimate does not include summer/fall months.

CITY MANAGER'S OFFICE STRATEGIC LONG RANGE PLAN



OPERATIONAL PLAN

The City Manager's Office continues seeking highly efficient and cost-effective ways of providing services, including shared service partnerships and use of technology. The magnitude of the 2022 Highland Park Shooting requires a focus on continued resiliency efforts over the next several years. The City Manager's Office leads these efforts. The planning, design, and installation of a place of remembrance will be a major focal point in the next several years.

INFRASTRUCTURE INVESTMENT PLAN

The City Manager's Office has operational responsibility for the 1201 Park Avenue West facility. The City's capital improvement plan includes renovation of the 1201 Park Avenue West facility and parking lot in 2024 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 design firms in 2023 to lead design efforts for the 1201 Park Avenue West facility and parking lot and to develop landscape design and project plans for potential future buildout of permanent infrastructure at The Lot. The design planning allows the City to conceptually imagine what is possible in this space for community placemaking 365 days a year, should the decision be made to move forward with permanent transformation.

ENVIRONMENTAL SUSTAINABILITY

Sustainability is a City core priority and is engrained in municipal operations. The City has an environmentally friendly vehicles policy defining its commitment to procure hybrid or electric vehicles for police, inspector, and administrative fleet vehicles. The City is working on initiatives outlined in its sustainability plan 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 gas powered leaf blower regulations will go into effect in 2024 with a full ban planned in 2027.

PERSONNEL PLAN

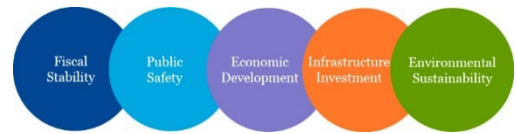
The City continues focusing on succession planning for staffing needs over the next five-to-ten years to ensure a robust workforce. The City Manager's Office coordinates planning and provides leadership and supervisory training for skill development to prepare a pool of qualified personnel for future vacancies.

BUSINESS DEVELOPMENT

The City's business development strategic plan positions the City as an attractive, innovative, business-friendly community while taking into account evolving market conditions, supporting the City's Economic Development core priority. 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 placemaking, relationship building, and community marketing. The Business Development Division offers personalized, 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.

DIVERSITY, EQUITY, INCLUSION, AND BELONGING

The City Manager's Office fosters an inclusive and welcoming environment for residents, employees, business and property owners, and guests throughout the City. The City Manager's Office 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 points. The City enhanced bilingual communications to residents in 2023 and will continue to build on this foundation in 2024. The City Manager's Office continues partnering with sister governments to apply best practices for diversity, equity, and inclusion across the governments serving the residents of Highland Park.

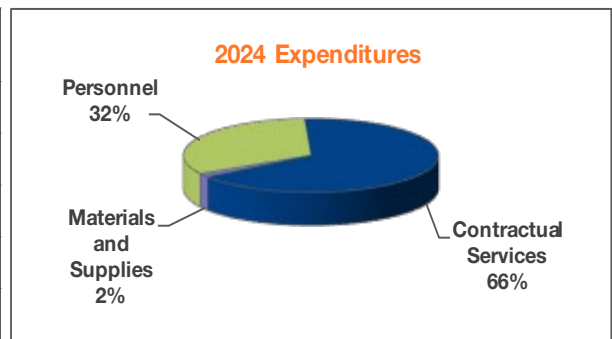


Account Code: 1110100
 Budgeted Full-time Equivalent Positions: 1.5

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 mission, values, priorities, objectives, ethics guidelines, and code of conduct for the City; 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.

<i>Expenditures</i>	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	161,500	162,800	162,800	162,000
Contractual Services	315,900	320,900	320,900	327,600
Materials and Supplies	2,300	7,800	7,800	8,500
Capital, Transfers, Debt	-	-	-	-
TOTAL	479,800	491,600	491,600	498,100



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 was historically 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 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.

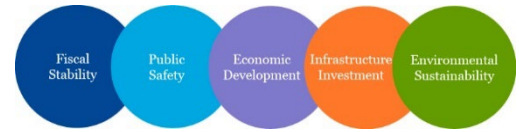
The City has 18 commissions, boards, advisory groups, task forces, and neighborhood meeting committees comprised of residents appointed by the Mayor with City Council consent. There are more than 120 volunteers serving the City. The City has student representatives serving as ex-officio members on various commissions and advisory groups. 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. 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

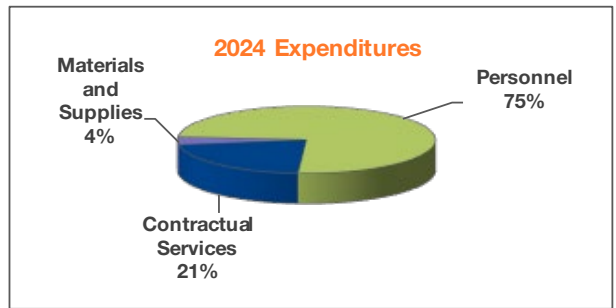


Account Code: 1110101
 Budgeted Full-time Equivalent Positions: 3.0

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 all 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 second Assistant City Manager oversees the Human Resources and Resiliency divisions and the City's diversity, equity, inclusion, and belonging initiatives, with oversight for the Human Resources, Health, Wellness and Resiliency budgets.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	594,100	727,800	727,800	763,000
Contractual Services	114,700	214,700	214,700	219,800
Materials and Supplies	33,000	38,000	38,000	39,000
Capital, Transfers, Debt	-	-	-	-
TOTAL	741,800	980,500	980,500	1,021,800



2023 OBJECTIVES ACCOMPLISHED

- Led 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 and implementation of four separate events designed to allow participate opportunities to opt in and out of activities as they felt comfortable; uniting with staff across all departments, volunteers, City governments, and community partners. ^A
- Effectively managed a \$120 million balanced budget and six customer-service focused departments with 250.2 full-time equivalent employees, meeting and exceeding the needs of over 30,000 residents. ^A
- Partnered with other regional communities to advance gas powered leaf blower regulations; presenting policy updates which will go into effect in 2024. ^{S, E, P}
- Completed the sale of City owned property commonly known as 54 Laurel Avenue. ^F
- 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
- Completed the Aging in a Changing Region Program and LORE – Learning & Operationalizing Racial Equity, in partnership with NSSD112. ^A

2024 OBJECTIVES

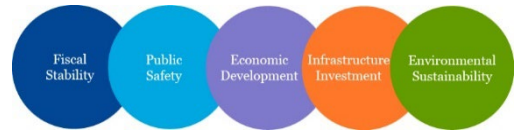
- Effectively manage a \$127 million balanced budget, 120+ major projects, and six departments, meeting and exceeding the needs of over 30,000 residents while continuing to pursue trauma informed approaches to ongoing resiliency efforts. ^A
- Support enhancements to the City's diversity, equity, inclusion and belonging 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}
- Continue actively pursuing opportunities for economic development and environmental sustainability in line with the City's Core Priorities. ^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

HUMAN RESOURCES



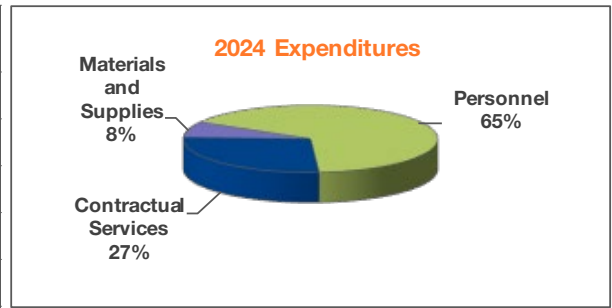
Account Code: 1110102

Budgeted Full-time Equivalent Positions: 3.0

PURPOSE

The Human Resources Division (HR) provides centralized personnel services for City departments. HR manages all 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	358,300	381,600	381,600	533,200
Contractual Services	160,300	173,400	173,400	217,900
Materials and Supplies	47,100	60,400	60,400	62,100
Capital, Transfers, Debt	-	-	-	-
TOTAL	565,600	615,400	615,400	813,200



2023 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

2024 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, inclusion, and belonging initiatives throughout the City. ^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

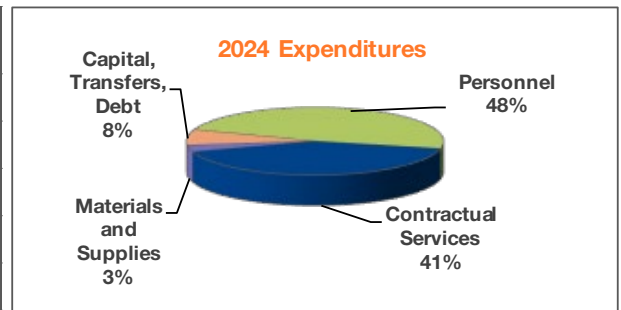


Account Code: 1110103
Budgeted Full-time Equivalent Positions: 2.5

PURPOSE

The Communications Division includes the Communications Manager and new Marketing Coordinator positions. 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, eNews and community alerts, and social media through multiple Facebook, Instagram and Twitter accounts for the City, Enjoy Highland Park, and Ravinia District. The Division coordinates special projects, supports and markets City-sponsored special events, and assists as needed with cable access channels 10 and 19 and City Council meeting broadcasts.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	174,100	235,900	235,900	289,000
Contractual Services	125,500	332,800	332,800	249,600
Materials and Supplies	3,500	5,800	5,800	18,800
Capital, Transfers, Debt	-	8,000	8,000	45,000
TOTAL	303,100	582,400	582,400	602,300



2023 OBJECTIVES ACCOMPLISHED

- Fostered efficient, transparent, and effective public communication through press releases, eNews, City Alerts, Smart911, the *Highlander*, daily social media posts & website updates. ^A
- Managed communications and media relations related to the Highland Park shooting, July 4, 2023 events, and other City events and incidents. ^P
- Continued managing the Enjoy Highland Park marketing campaign to position the City as a regional destination for shopping, dining, and entertainment; 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}
- Partnered with the City's web developer to coordinate the free redesign of the City's website, focusing on improved user experience and increased accessibility. ^{A, F}
- Partnered with Business Development to develop, market, and execute the second year of events at The Lot and coordinate 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

2024 OBJECTIVES

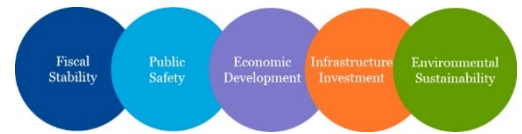
- Continue proactively fostering efficient, transparent, and effective public communication consistent with the City's communications plan. ^A
- Develop and implement a plan to enhance the accessibility of City communications. ^A
- Continue enhancing the City's Enjoy Highland Park marketing campaign. ^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}
- 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



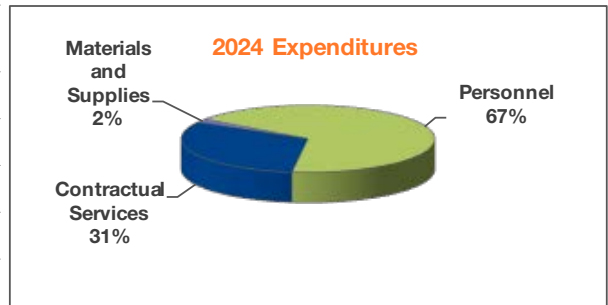
Account Code: 1110104

Budgeted Full-time Equivalent Positions: 4.1

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	389,500	451,800	451,800	475,200
Contractual Services	134,000	213,900	213,900	221,300
Materials and Supplies	2,100	12,700	12,700	12,700
Capital, Transfers, Debt	-	-	-	-
TOTAL	525,700	678,400	678,400	709,200



2023 OBJECTIVES ACCOMPLISHED

- Produced and distributed three tri-annual issues of the Shorelines Newsletter. ^A
- Offered a wide variety of activities, classes, and day excursions for senior adults introducing new options across all sectors designed to attract new membership and engage existing membership with more opportunities to participate. ^A
- Increased revenue from \$115,000 in 2022 to \$150,000 (projected) in 2023. ^F
- Increased membership by approximately 200 members in 2023. ^{E, F}
- Coordinated with an architectural and design firm to begin to engage the community in the design process, and started to prepare a design plan for the 2024 renovation of the 1201 Park Avenue West building. ^{F, E, I}
- Finalized and implemented a 1201 Park Avenue West building emergency preparedness plan. ^{P, I}
- Restructured the Scholarship Program for low-income seniors to ensure that they are able to participate to the fullest with their membership. ^{F, E}
- Supported Catering by Michaels as they coordinated and catered 1201 Park Avenue West events. ^{F, E}

2024 OBJECTIVES

- Work with the architectural and design firm and construction management firm leading the construction process for the 1201 Park Avenue West building renovation. ^I
- Implement naming rights and a donation campaign for the 1201 Park Avenue West building. ^{F, I, E}
- Adjust and remain flexible with membership offering to ensure robust programming continues throughout the 2024 facility renovation. ^A
- Implement Senior Services strategic plan objectives and goals. ^A
- Continue on-going service offering assessment, look to advance services to serve the modern senior population, and coordinate with the Park District to meet community needs. ^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

CITY CLERK



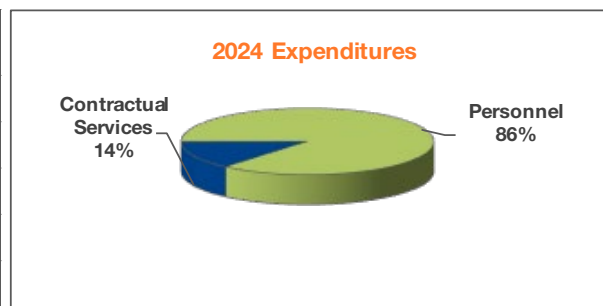
Account Code: 1110105

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 the Management Analyst, Multimedia Specialist, Administrative Program Specialist, and Sustainability Specialist. 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, 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	194,200	211,900	211,900	227,700
Contractual Services	31,400	44,900	44,900	36,000
Materials and Supplies	200	400	400	600
Capital, Transfers, Debt	-	-	-	-
TOTAL	225,900	257,200	257,200	264,300



2023 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) software as part of the City's Enterprise Resource Planning (ERP) system implementation. ^{F, I}
- Continued improvement of administrative hearings in an online format via Zoom 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
- Reviewed and prepared updates to the City's Vendor Permit Requirements (Chapter 126 of the City Code) ^A
- Participated in a request for proposals process to upgrade AV Audio equipment in City Hall – Council Chambers & Pre-Session Conference Room. ^I
- Developed Resident Academy Program providing education and promotion of City operations. ^{E, P, F}
- Developed an Administrative Order for the processing of Letters of Credit for major developments. ^F
- Developed a Standard Operating Procedures Guide for Liquor Control Commission Hearings. ^A

2024 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



Account Code: 1110106

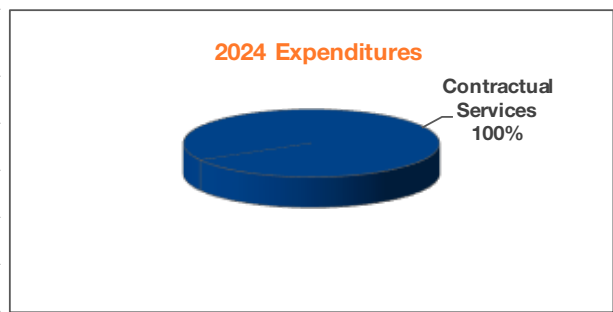
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Corporation Counsel provides legal services to and representation for the City Council and staff on all 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 have been appointed by the City Council and City Manager to serve as the City's Corporation Counsel. The Corporation Counsel is contracted with a monthly retainer to cover 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.

In addition to the Corporation Counsel, the legal budget also includes services rendered by other law firms that provide prosecutorial and personnel-related legal services for the City. And, the legal budget includes all 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 of the Corporation Counsel.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	779,600	840,000	840,000	855,200
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	779,600	840,000	840,000	855,200



2023 ACCOMPLISHMENTS

- Played in integral role in assisting the City Council and City Staff in the aftermath of the Highland Park shooting in the summer of 2022. ^A
- Facilitated the closing of several real estate transactions on behalf of the City, including the sale of the former Senior Center property at 54 Laurel. ^F
- Assisted with the processing, negotiating, and drafting of numerous significant land use approvals after review by the Planning and Design Commission and City Council. ^E

2024 OBJECTIVES

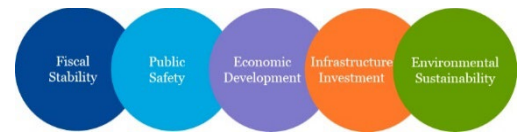
- Provide the highest quality substantive legal services. ^A
- Provide the most effective processing of legal services. ^A
- Provide the most efficient delivery of legal services. ^A

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



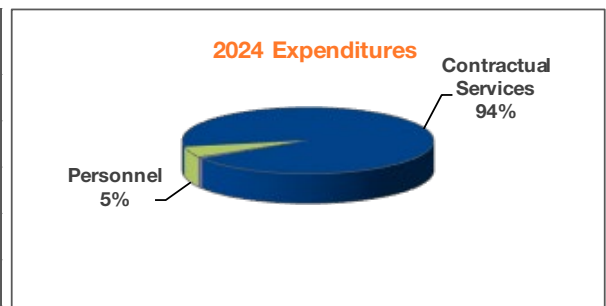
Account Code: 1110107

Budgeted Full-time Equivalent Positions: 3.2

PURPOSE

The Business Development Division is the City's principal point of contact for the business community. The Division develops and implements strategies to retain and attract businesses and expand private sector investment for ensuring a diverse yet complementary business mix while maintaining the City's vibrancy. It 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 licensing, the sales tax rebate program, and the small business facade improvement grant program. The Division works on tax increment finance district (TIF) and special service area (SSA) matters. The Division advises the Business & Economic Development Advisory Group (BEDAG), whose mission is to support community programs that promote business and economic development, including the annual business beautification awards and recognition awards.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	171,900	240,200	240,200	319,600
Contractual Services	716,500	4,035,900	4,035,900	5,675,100
Materials and Supplies	800	7,700	7,700	49,600
Capital, Transfers, Debt	-	-	-	-
TOTAL	889,200	4,283,800	4,283,800	6,044,200



2023 OBJECTIVES ACCOMPLISHED

- Assisted property owners with marketing commercial parcels to real estate professionals and businesses, resulting in 40+ new businesses. ^E
- Promoted the City as a regional destination via social media, retained and attracted businesses, and strengthened the City's economic position. ^{E, F}
- Managed the annual budget and coordinated the activities of the Ravinia Business District SSA 17. ^{E, F}
- Supported SSA 18 to help ensure the vibrancy of the commercial district. ^{E, F}
- Administered the City's incentive programs to energize the sales tax base growth. ^{E, F}
- Conducted business outreach by eNews, email, hosting meetings, and site visits to business owners. ^E
- Marketed the Briergate tax increment financing district to developers and supported the Joint Review Board. ^{E, F}
- Served as a voting member supporting the Downtown Highland Park Alliance Board. ^{E, F}
- Developed and implemented events at The Lot and provided management and marketing to support other community seasonal events that create quality of place and celebrate culture in the community, supporting businesses, attracting investment and tourism, and improving residents' quality of life. ^E

2024 OBJECTIVES

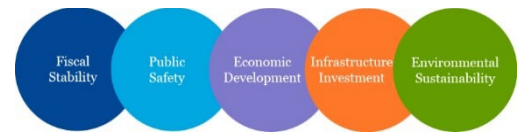
- Implement the City's business development strategic plan positioning the City as an attractive and innovative community open for business. ^E
- Market and administer the City's incentive programs, assisting businesses with energizing tax base growth. ^{E, F}
- Work with local business development organizations to ensure vibrancy in the City's commercial districts. ^E
- Business outreach via eNews, social media and site visits to existing/prospective business owners. ^E
- Manage the annual budget and coordinate the activities of the Ravinia Business District SSA 17. ^{E, F}
- Host business forums on a variety of topics with business such as doing business with Ravinia Festival. ^E
- Develop and implement events at The Lot and provide management and marketing to support other community seasonal events that create quality of place and celebrate culture in the community, supporting businesses, attracting investment and tourism, and improving residents' quality of life. ^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

SPECIAL SERVICE AREA - SSA



Account Code: 1110108

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

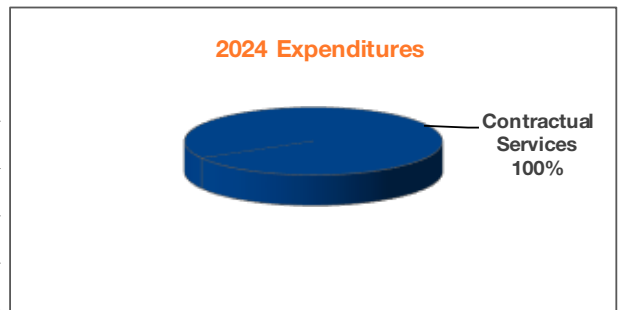
State of Illinois statutory law governs Special Service Areas (SSA). An SSA is an area where special governmental services are provided. SSA costs are funded by taxes levied upon property within that area at the request of property owners. The SSA tax is assessed proportionally on all owners of record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

Ravinia Business District SSA 17 was established in 2014 to fund events, marketing, beautification efforts, and related support services for promoting commercial and retail growth, quality, and long-term economic viability. SSA 17 was renewed three times through December 31, 2022. In 2022, the City received a request to renew SSA 17 for a fourth three-year term, from 2023 through 2025. The budget levy will remain at \$90,000 annually through the end of the renewed term. The Ravinia Business District SSA 17 Advisory Group guides SSA activities. The City's Business Development Manager oversees the SSA.

Briergate Business District SSA 18 expired at the end of 2023 and was not renewed. Established for funding physical improvements and marketing, the annual budget levy was \$40,000 for 10 years through 2023. The Briergate Business Association District (BBAD) was the organizing entity responsible for advancing the District's core goals.

Central Business District SSA 19 was established with a term of January 1, 2019, through December 31, 2021, then renewed for an additional three-year term through December 31, 2024. The renewal budget levy is \$25,000 for the first year and \$110,000 for the second and third years, with funds to be used for marketing, events, and beautification. 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, although the City is seated on the SSA 19 Board of Directors.

<i>Expenditures</i>	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	151,200	215,200	215,200	200,000
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	151,200	215,200	215,200	200,000



2023 OBJECTIVES ACCOMPLISHED

- Managed the SSA 17 budget, marketing, and event activities. ^{E, F}
- Supported SSA 18 to help ensure commercial district vibrancy and presented proposed infrastructure plans to property owners for feedback. ^{E, F, I}
- Served as a voting member and supported the Downtown Highland Park Alliance Board SSA 19. ^{F, E, I}

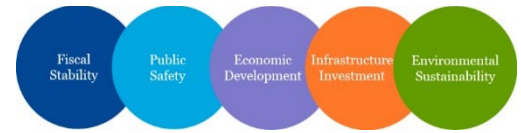
2024 OBJECTIVES

- Manage SSA 17 annual budget, marketing, and beautification activities. ^{E, F}
- Serve as a voting member and support the Downtown Highland Park Alliance Board SSA 19. ^{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



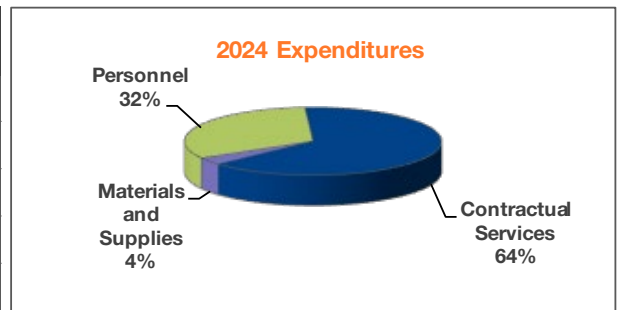
Account Code: 1110199

Budgeted Full-time Equivalent Positions: 3.0

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 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 OVC.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	221,500	210,700	210,700	266,200
Contractual Services	639,100	330,000	330,000	528,300
Materials and Supplies	13,600	20,500	20,500	29,000
Capital, Transfers, Debt	38,300	2,193,900	2,193,900	-
TOTAL	912,400	2,755,100	2,755,100	823,500



2023 OBJECTIVES ACCOMPLISHED

- Worked closely with the City Manager, Assistant City Manager, Police Chief, Police Social Services Officer, City Communications Manager, State’s Attorney’s OVC Services, Resource Partners¹ and other key positions 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 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 the psychosocial support needed in the aftermath of the mass violence. ^P

2024 OBJECTIVES

- Develop, implement, and manage community services and programs related to the shooting tragedy and important marker days. ^A
- Continue communication with the OVC for victim services and needs, as well as for pursuing funding from the AEAP, in coordination with community partners. ^A
- Provide victims and their families with facilitated access to multi-disciplinary, holistic, and 360-degree wrap-around mental, medical, behavioral, and legal services, coordinating with appropriate resource partners. ^P
- Maintain the resource listing and amplify through the City’s communication modalities. ^P
- Continue oversight and address concerns for response and resiliency program operations and implementation, financial distribution activity, performance of all services. ^{P, F}

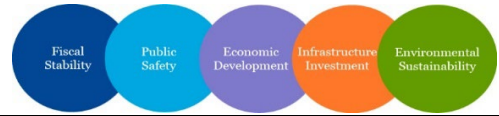
¹ Resource Partners are primarily 211 Lake County, Family Services of Lake County, Highwood Library & Community Center, North Suburban Legal Aid Clinic and Moraine Township.

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
111 General Fund				
1110100 City Council				
1110100.51020 Part Time Labor	70,700	71,500	71,500	70,500
1110100.52010 FICA	3,600	4,400	4,400	4,400
1110100.52020 Medicare	800	1,000	1,000	1,000
1110100.52030 IMRF	1,200	700	700	900
1110100.52060 Insurance - Health/Dental	85,200	85,200	85,200	85,200
1110100.62010 Professional Development	2,200	3,900	3,900	3,900
1110100.62020 Membership Dues & Licenses	8,200	9,500	9,500	13,500
1110100.62030 Postage	200	200	200	200
1110100.62050 Photo & Printing	100	1,000	1,000	
1110100.62060 Receptions & Ceremonials	100	800	800	3,800
1110100.62100 Activities Programming Costs	305,300	305,500	305,500	306,200
1110100.65010 Supplies - Books & Periodicals	200	200	200	200
1110100.65020 Supplies - Office	1,100	1,100	1,100	800
1110100.65130 Business Expenses	1,000	6,500	6,500	7,500
Total City Council	479,800	491,600	491,600	498,100
1110101 CMO Administration				
1110101.51010 Full Time Labor	477,600	590,300	590,300	619,200
1110101.51040 Car Allowance	4,900	6,000	6,000	6,000
1110101.52010 FICA	21,000	28,400	28,400	29,800
1110101.52020 Medicare	6,900	8,600	8,600	9,000
1110101.52030 IMRF	25,200	12,600	12,600	17,000
1110101.52060 Insurance - Health/Dental	58,100	82,000	82,000	82,000
1110101.52090 Insurance - Life	400			
1110101.61090 Professional Services - Other	23,700	76,400	76,400	77,500
1110101.62010 Professional Development	1,100	8,000	8,000	12,500
1110101.62020 Membership Dues & Licenses	21,100	22,800	22,800	22,400
1110101.62030 Postage		100	100	100
1110101.62060 Receptions & Ceremonials	200	400	400	400
1110101.62100 Activities Programming Costs		10,000	10,000	10,000
1110101.63050 Utilities - Mobile Phones	1,800	2,000	2,000	1,600
1110101.64605 IT Charges	66,900	95,100	95,100	95,400
1110101.65010 Supplies - Books & Periodicals		100	100	100
1110101.65020 Supplies - Office	1,000	1,000	1,000	1,200
1110101.65120 Supplies - Department	700	1,500	1,500	1,500
1110101.65130 Business Expenses	31,400	35,400	35,400	36,200
Total CMO Administration	741,800	980,500	980,500	1,021,800
1110102 Human Resources				
1110102.51010 Full Time Labor	265,900	290,400	290,400	409,700
1110102.51030 Over Time Labor		1,200	1,200	1,300
1110102.52010 FICA	16,100	18,100	18,100	25,500
1110102.52020 Medicare	3,800	4,200	4,200	6,000
1110102.52030 IMRF	14,000	6,200	6,200	8,700
1110102.52060 Insurance - Health/Dental	58,200	61,500	61,500	82,000
1110102.52090 Insurance - Life	300			
1110102.61060 Professional Services - Med	9,500	13,500	13,500	15,000
1110102.61090 Professional Services - Other	2,300	3,300	3,300	40,000
1110102.62010 Professional Development	5,300	7,000	7,000	8,000
1110102.62020 Membership Dues & Licenses	3,000	2,200	2,200	2,400
1110102.62030 Postage	200	300	300	300
1110102.62050 Photo & Printing		5,400	5,400	1,200
1110102.62080 Travel Allowance	3,300	5,500	5,500	6,000
1110102.62110 Employee Appreciation	15,300	21,900	21,900	21,000

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110102.62120 Education & Training	74,900	66,700	66,700	81,900
1110102.62130 Recruitment Costs	15,700	18,500	18,500	19,000
1110102.63050 Utilities - Mobile Phones	400	800	800	1,100
1110102.64605 IT Charges	30,400	28,500	28,500	22,000
1110102.65010 Supplies - Books & Periodicals	400	500	500	500
1110102.65020 Supplies - Office	200	800	800	1,500
1110102.65130 Business Expenses	100	100	100	200
1110102.66040 Furnishings & Small Equipment		900	900	300
1110102.66060 Computer Software & Hardware	46,300	58,200	58,200	59,600
Total Human Resources	565,600	615,400	615,400	813,200

1110103 Communications

1110103.51010 Full Time Labor	103,100	165,600	165,600	215,300
1110103.51020 Part Time Labor	32,900	21,300	21,300	
1110103.52010 FICA	8,300	11,600	11,600	13,400
1110103.52020 Medicare	1,900	2,700	2,700	3,100
1110103.52030 IMRF	5,500	4,000	4,000	5,900
1110103.52060 Insurance - Health/Dental	22,400	30,800	30,800	51,300
1110103.52090 Insurance - Life	100			
1110103.61090 Professional Services - Other	21,900	60,500	60,500	61,000
1110103.62010 Professional Development		300	300	300
1110103.62020 Membership Dues & Licenses		300	300	700
1110103.62030 Postage	9,500	14,300	14,300	14,300
1110103.62050 Photo & Printing	30,600	37,000	37,000	38,500
1110103.62100 Activities Programming Costs	31,700	91,200	91,200	101,300
1110103.62160 Maintenance of Equipment	800	90,000	90,000	25,000
1110103.63050 Utilities - Mobile Phones	600	1,100	1,100	1,200
1110103.64605 IT Charges	30,400	38,000	38,000	7,300
1110103.65020 Supplies - Office		200	200	400
1110103.65120 Supplies - Department				200
1110103.66060 Computer Software & Hardware	3,500	5,600	5,600	18,300
1110103.71040 Machinery & Equipment		8,000	8,000	
1110103.71060 IT Software & Equipment				45,000
Total Communications	303,100	582,400	582,400	602,300

1110104 Senior

1110104.51010 Full Time Labor	246,800	253,400	253,400	268,400
1110104.51020 Part Time Labor	48,900	102,800	102,800	107,400
1110104.52010 FICA	18,100	22,100	22,100	23,300
1110104.52020 Medicare	4,200	5,200	5,200	5,400
1110104.52030 IMRF	13,100	6,800	6,800	9,200
1110104.52060 Insurance - Health/Dental	58,200	61,500	61,500	61,500
1110104.52090 Insurance - Life	300			
1110104.61090 Professional Services - Other	200		400	900
1110104.62010 Professional Development	100	500	500	2,500
1110104.62020 Membership Dues & Licenses	200	300	300	1,400
1110104.62030 Postage	2,100	2,200	2,200	2,200
1110104.62050 Photo & Printing	7,400	15,500	15,500	15,500
1110104.62090 Laundry & Uniforms	300	2,200	2,200	2,200
1110104.62100 Activities Programming Costs	88,000	150,000	150,000	150,000
1110104.62160 Maintenance of Equipment	4,900	9,600	9,600	10,100
1110104.63040 Utilities - Telephone	500	1,100	1,100	1,500
1110104.64604 Equipment Charges	11,000	12,000	12,000	14,500
1110104.64605 IT Charges	19,300	20,200	20,200	20,500
1110104.65020 Supplies - Office	300	500	500	500
1110104.65120 Supplies - Department	200	300	300	300
1110104.65130 Business Expenses		500	500	500

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110104.66040 Furnishings & Small Equipment	1,100	11,000	11,000	11,000
1110104.66060 Computer Software & Hardware	600	400	400	400
Total Senior	525,700	678,400	678,400	709,200

1110105 City Clerk

1110105.51010 Full Time Labor	137,700	155,600	155,600	169,100
1110105.52010 FICA	8,300	9,700	9,700	10,500
1110105.52020 Medicare	1,900	2,300	2,300	2,500
1110105.52030 IMRF	7,300	3,300	3,300	4,600
1110105.52060 Insurance - Health/Dental	38,800	41,000	41,000	41,000
1110105.52090 Insurance - Life	200			
1110105.61090 Professional Services - Other	18,800	19,500	19,500	21,800
1110105.62010 Professional Development	100	4,900	4,900	5,200
1110105.62020 Membership Dues & Licenses		400	400	500
1110105.62030 Postage	300	500	500	600
1110105.62040 Advertising		100	100	100
1110105.63050 Utilities - Mobile Phones		500	500	500
1110105.64605 IT Charges	12,200	19,000	19,000	7,300
1110105.65020 Supplies - Office	200	400	400	600
Total City Clerk	225,900	257,200	257,200	264,300

1110106 Legal

1110106.61010 Professional Services - Legal	779,600	840,000	840,000	855,200
Total Legal	779,600	840,000	840,000	855,200

1110107 Business Development

1110107.51010 Full Time Labor	100,000	150,200	150,200	199,900
1110107.51020 Part Time Labor	32,200	40,600	40,600	43,200
1110107.51030 Over Time Labor	100			
1110107.52010 FICA	8,200	11,800	11,800	15,100
1110107.52020 Medicare	1,900	2,800	2,800	3,500
1110107.52030 IMRF	7,000	4,100	4,100	6,700
1110107.52060 Insurance - Health/Dental	22,400	30,800	30,800	51,300
1110107.52090 Insurance - Life	100			
1110107.61090 Professional Services - Other	100	200	200	200
1110107.62010 Professional Development	100	200	200	400
1110107.62020 Membership Dues & Licenses	100	14,600	14,600	15,100
1110107.62030 Postage	1,500	2,200	2,200	2,200
1110107.62040 Advertising	45,500	46,000	46,000	56,200
1110107.62050 Photo & Printing		200	200	200
1110107.62100 Activities Programming Costs	386,400	3,463,000	3,463,000	5,088,300
1110107.62220 Revenue Sharing	264,600	490,000	490,000	490,000
1110107.63050 Utilities - Mobile Phones		500	500	500
1110107.64605 IT Charges	18,200	19,000	19,000	22,000
1110107.65010 Supplies - Books & Periodicals	200	500	500	500
1110107.65020 Supplies - Office	300	400	400	200
1110107.65130 Business Expenses		500	500	500
1110107.66060 Computer Software & Hardware	400	6,400	6,400	48,400
Total Business Development	889,200	4,283,800	4,283,800	6,044,200

1110108 Special Service Area - SSA

1110108.62100 Activities Programming Costs	151,200	215,200	215,200	200,000
Total Special Service Area - SSA	151,200	215,200	215,200	200,000

1110199 Resiliency

1110199.51010 Full Time Labor	77,400	154,500	154,500	161,100
1110199.51020 Part Time Labor	1,500			42,900

CITY MANAGER'S OFFICE EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110199.51030 Over Time Labor	122,700			
1110199.52010 FICA	3,500	9,600	9,600	12,600
1110199.52020 Medicare	2,900	2,200	2,200	3,000
1110199.52030 IMRF	4,500	3,300	3,300	5,600
1110199.52060 Insurance - Health/Dental	9,000	41,000	41,000	41,000
1110199.61010 Professional Services - Legal	123,900	61,000	61,000	50,000
1110199.61060 Professional Services - Med	17,600	2,000	2,000	10,000
1110199.61090 Professional Services - Other	96,400	80,000	80,000	225,000
1110199.62010 Professional Development	900	1,500	1,500	5,000
1110199.62020 Membership Dues & Licenses			1,300	1,300
1110199.62030 Postage		800	800	10,000
1110199.62040 Advertising				
1110199.62050 Photo & Printing	100	8,000	8,000	10,500
1110199.62060 Receptions & Ceremonials	1,200	3,800	3,800	
1110199.62080 Travel Allowance	1,200	2,500	2,500	4,000
1110199.62100 Activities Programming Costs	382,800	165,000	165,000	170,000
1110199.62110 Employee Appreciation	5,100	200	200	1,500
1110199.62120 Education & Training		1,000	1,000	5,000
1110199.62130 Recruitment Costs				1,500
1110199.62150 Repairs	7,700	1,000	1,000	10,000
1110199.63050 Utilities - Mobile Phones	1,200	2,000	2,000	2,500
1110199.64010 Building Maintenance	1,100			
1110199.64605 IT Charges				22,000
1110199.65010 Supplies - Books & Periodicals	200	800	800	2,000
1110199.65020 Supplies - Office	600	1,100	1,100	4,500
1110199.65080 Supplies - Medical & Lab	7,500			
1110199.65100 Supplies - Small Tools	100			
1110199.65120 Supplies - Department	4,200	5,000	5,000	3,000
1110199.65130 Business Expenses	1,100	2,000	2,000	
1110199.66040 Furnishings & Small Equipment		1,000	1,000	1,000
1110199.66060 Computer Software & Hardware			10,600	18,500
1110199.71020 Bldg & Bldg Improvements	22,800	1,723,200	1,723,200	
1110199.71030 Improvements Other Than Bldg		15,000	15,000	
1110199.71040 Machinery & Equipment	8,600	455,400	455,400	
1110199.71060 IT Software & Equipment	6,900	300	300	
Total Resiliency	912,400	2,755,100	2,755,100	823,500

1110905 Board of Police & Fire Commissioners

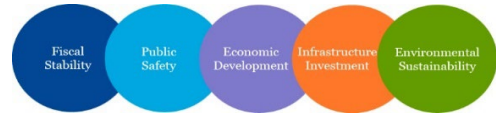
1110905.61060 Professional Services - Med	24,000	23,700	23,700	23,000
1110905.61090 Professional Services - Other	7,500	9,000	9,000	9,000
1110905.62010 Professional Development		1,500	1,500	1,500
1110905.62020 Membership Dues & Licenses		400	400	400
1110905.62080 Travel Allowance				500
1110905.62130 Recruitment Costs	15,300	37,700	37,700	19,500
1110905.65130 Business Expenses	200	500	500	600
Total Board of Police & Fire Commissioners	47,000	72,700	72,700	54,500

General Fund Total for City Manager's Office	5,621,300	11,772,200	11,772,200	11,886,200
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129 Sustainability Fund

12901.51010 Full Time Labor				79,900
12901.51020 Part Time Labor	35,300	42,200	42,200	44,000
12901.52010 FICA	2,100	2,600	2,600	7,700
12901.52020 Medicare	500	600	600	1,800
12901.52030 IMRF	1,200	500	500	2,800
12901.52060 Insurance - Health/Dental				20,500

CITY MANAGER'S OFFICE EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
12901.61090 Professional Services - Other	22,000	32,000	32,000	22,200
12901.62020 Membership Dues & Licenses	15,500	15,500	15,500	15,500
12901.62100 Activities Programming Costs			7,100	7,900
12901.65130 Business Expenses	100	5,500	5,500	5,800
12901.92601 Transfer To General Fund	174,500			
12901.92609 Transfer To Capital Projects	100,000		139,000	
12901.92612 Transfer To Sewer Fund		870,000	870,000	
12901.92617 Transfer To Equipment Fund		20,000	20,000	55,000
Total Sustainability Fund	351,300	1,135,100	1,135,100	263,000

144 TIF - Briergate Fund

144.92609 Transfer To Capital Projects	50,000	285,000	285,000	240,000
144.92611 Transfer to Water Fund	25,000	570,000	570,000	485,000
144.92612 Transfer to Sewer Fund	25,000	1,087,000	1,087,000	885,000
1440730.71030 Improvements Other Than Bldg				586,600
Total TIF - Briergate Fund	100,000	1,942,000	1,942,000	2,196,600

Other Government Funds Total for City Manager's Office	451,300	3,527,100	3,527,100	8,161,600
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141 Streets & Other Capital Project Fund

1410700.71020 Bldg & Bldg Improvements		450,000	450,000	5,550,000
1410700.92613 Transfer To Debt Service				152,000
Total Streets & Other Capital Project Fund	-	450,000	450,000	5,702,000

221 Insurance Fund

2210800.61060 Professional Services - Med	5,846,100	6,324,200	6,324,200	6,854,300
2210800.61090 Professional Services - Other	6,100	11,400	11,400	26,500
2210800.62020 Membership Dues & Licenses				
2210800.65080 Supplies - Medical & Lab	1,300			
2210801.61090 Professional Services - Other	23,300	33,000	33,000	34,000
2210801.62100 Activities Programming Costs	700	300	300	6,700
2210801.62120 Education & Training	1,900	2,400	2,400	3,700
2210801.62150 Repairs	3,300	2,100	2,100	2,100
2210801.65020 Supplies - Office		100	100	100
2210801.65120 Supplies - Department		300	300	300
2210801.66040 Furnishings & Small Equipment	100	5,300	5,300	5,300
2210801.66060 Computer Software & Hardware	10,400	18,500	18,500	18,900
2210801.71040 Machinery & Equipment	3,900			
Total Insurance Fund	5,897,100	6,397,400	6,397,400	6,951,800

City Manager's Office Total All Funds	11,969,700	21,696,700	21,696,700	26,999,600
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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 1/2 of the rounding factor.

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FINANCE DEPARTMENT



Downtown
Highland Park

The logo for Ravinia Farmers Market, featuring a treble clef, a corn cob, a tomato, and a pepper, with the text 'RAVINIA FARMERS MARKET SINCE 1976' and the website 'raviniafarmersmarket.org' below it.

Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
9 AM - 1 PM
raviniafarmersmarket.org

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.

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.

FINANCE BY THE NUMBERS

Recognized by GFOA's Distinguished Budget Presentation Award for 29 years & Certificate of Achievement for Excellence in Financial Reporting for 39 years.

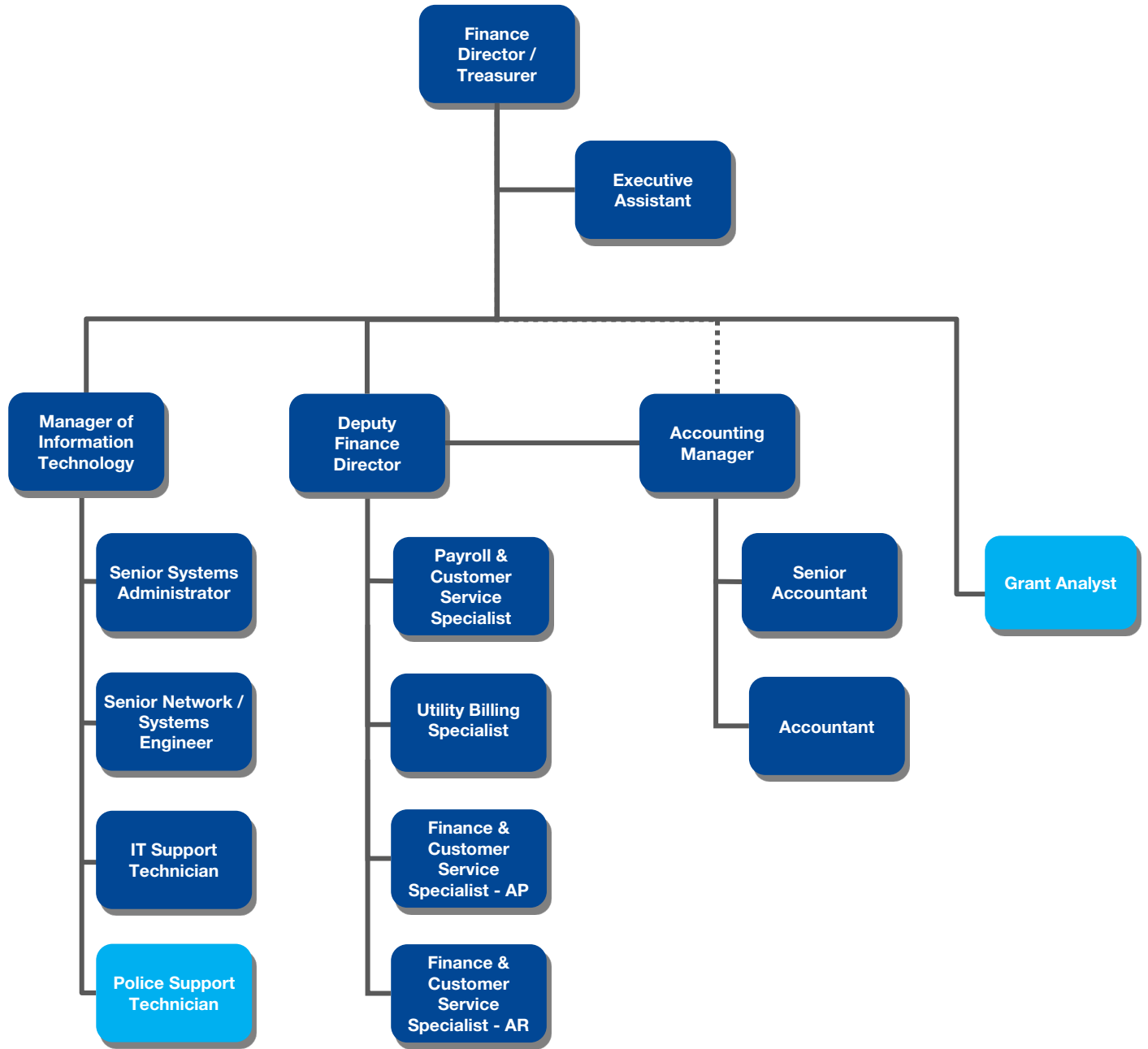
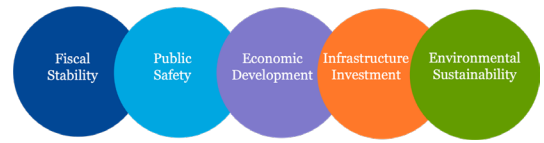
Received an unmodified 2022 audit opinion, the highest opinion given to municipal government.

Maintained Aaa bond credit rating.

INFORMATION TECHNOLOGY BY THE NUMBERS

System reliability is greater than 99% uptime. 1,465 IT user support issues resolved within the year.

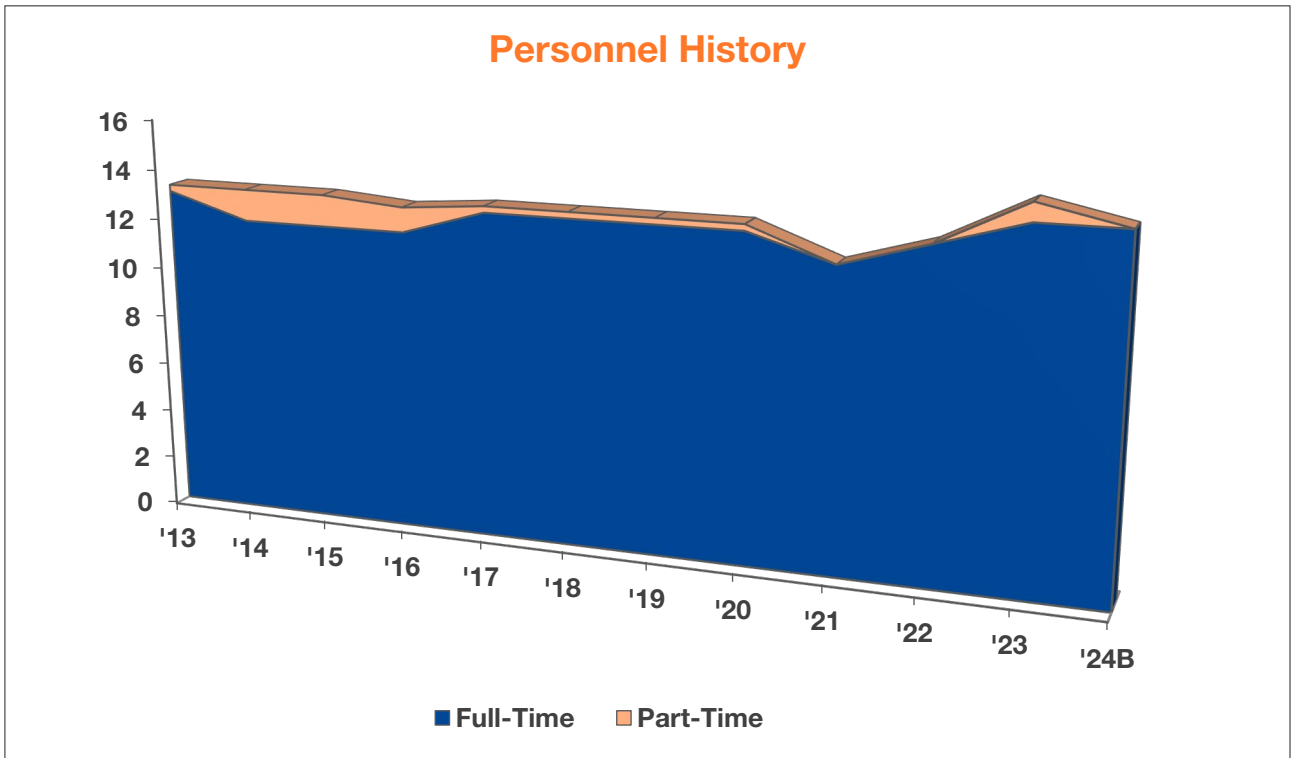
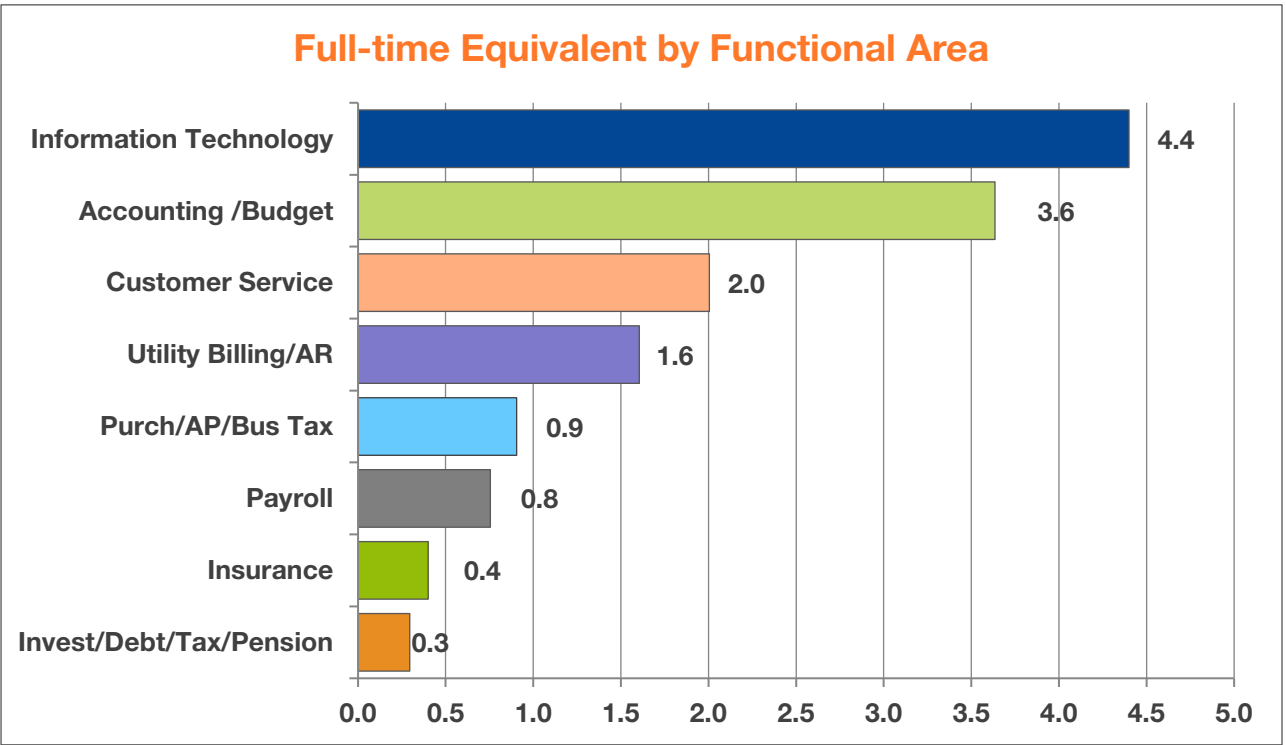
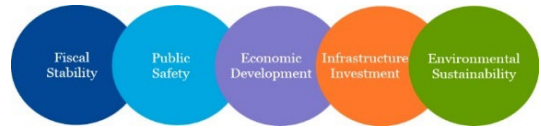
FINANCE DEPARTMENT ORGANIZATIONAL CHART



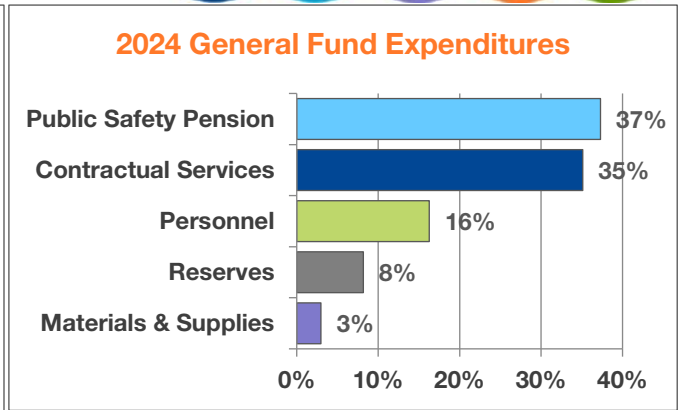
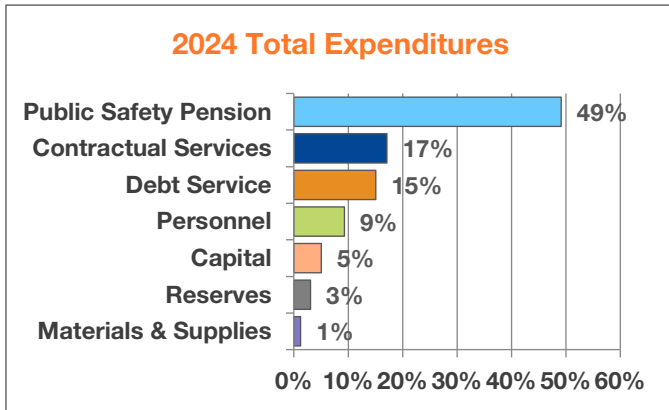
Full Time

PT Contractual

FINANCE DEPARTMENT PERSONNEL



FINANCE DEPARTMENT DEPARTMENT BUDGET SUMMARY



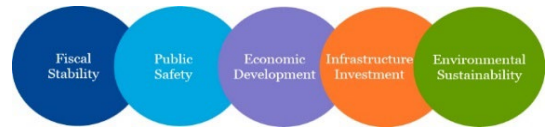
Expenditures by Program	Pg. No.	Total 2022 Actual	Total 2023 Budget	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease) '24 Bud. vs. '23 Est. Dollar	Percent
Finance Division ^{1,2}	146	1,533,200	1,585,700	1,585,700	1,659,300	73,600	4.6%
Non-departmental Transfers ^{3,4}	146	2,509,700	4,355,700	4,355,700	3,390,800	(964,900)	-22.2%
City Insurance ⁴	147	1,728,300	2,181,800	2,181,800	2,378,900	197,100	9.0%
Total General Fund		5,771,200	8,123,200	8,123,200	7,429,000	(694,200)	-8.5%
Public Safety Pension Levy ⁵	278	6,301,700	6,332,400	6,332,400	6,931,400	599,000	9.5%
Special Revenue Funds		6,301,700	6,332,400	6,332,400	6,931,400	599,000	9.5%
Debt Service ⁶	288	1,467,200	1,945,300	1,945,300	2,962,700	1,017,400	52.3%
Total Debt Service Fund		1,467,200	1,945,300	1,945,300	2,962,700	1,017,400	52.3%
Information Technology Division ^{1,7}	329	1,370,200	1,968,500	1,968,500	2,422,000	453,500	23.0%
Total Internal Service Funds		1,370,200	1,968,500	1,968,500	2,422,000	453,500	23.0%
Total All Funds		14,910,300	18,369,400	18,369,400	19,745,200	1,375,800	7.5%

Notable Budget Comments:

- Personnel changes include consistency with the City's compensation plan and anticipated higher insurance costs.
- 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.
- Non-dept. Transfers - prior year transfers to the Sewer Fund from ARP grant revenue recorded in the General Fund to pay for ARP project costs and to the Housing Trust Fund to reallocate gain on sale revenue; lower transfers to the public safety pension fund from general revenue, given higher tax levy contribution consistent with updated actuarial valuation; net of higher contribution to OPEB, given updated actuarial valuation.
- City Insurance - anticipated liability insurance cost increase consistent with market changes.
- 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 \$6.9 million is from property tax levy, accounted for in the Public Safety Pension Levy Fund, and \$2.6 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 \$6.9 million and additional contribution of \$2.6 million, with a goal of minimizing the long-term City contribution cost.
- Debt Service variance is consistent with the City's debt service schedule for previously issued debt and for new debt planned for 2024, which is detailed in the Budget Preparation Notes and the Debt Service section.
- IT Division - increased capital expenditures consistent with the City's three-year ERP implementation and an update to a web-collaborative office suite of software.

See Glossary of Terms and Funds in the Appendix.

FINANCE DEPARTMENT PERFORMANCE MEASURES



Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting the City’s goals and objectives. The City views its performance measures as a priority and continually develops and refines performance data and targets.

City Objective	Department Goal	Performance Measure ¹	2022 Actual	2023 Target	2023 Estimate	2024 Target
Fiscal Stability	Ensure the City maintains the ability to meet its long-term financial objectives	Maintain the City’s credit bond rating for general obligation debt	Aaa Stable Maintain	Aaa Stable Maintain	Aaa Stable Maintain	Aaa Stable Maintain
		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
	Ensure the City maintains best-in-class standards of financial transparency	Publish a budget document which is eligible for the GFOA’s Distinguished Budget Presentation Award	Yes	Yes	Yes	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 ²	67%	92%	50%	92%
	Ensure City operations are supported by robust financial processes	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%
		Distribute accurate and timely warrants to City Council for approval	100%	100%	100%	100%
	Ensure City operations are supported by a robust and secure information technology environment	Resolve IT helpdesk requests within 24 hours	95%	95%	95%	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

Notable performance measure comment:

1. These performance measures reflect highlights of the Department's operations and are not all inclusive.
2. FY 2023 is not expected to reach target due to staff turnover.

FINANCE DEPARTMENT STRATEGIC LONG RANGE PLAN



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 Information Technology Strategic Master Plan serves as a foundation for a majority of the City's core information technology initiatives and investments. Some recent projects from the Master Plan completed or in process include security updates, cashiering systems updates, virtual system environment updates, Police in-car electronic ticketing and reporting, enterprise resource planning (ERP) system replacement and improvement, automated parking permits, and continued support of the City departments' use of the electronic content management system.

The City uses an integrated ERP system across all City departments and functions, which includes comprehensive, robust, and secure financial and management software for the collection, storage, management, interpretation, and reporting of data from City activities for providing service to residents. An ERP system longevity analysis was previously completed. The analysis identified the need for an integrated ERP system replacement and improvement supporting all City departments within the City's 10-year capital improvement plan. An ERP feasibility and requirements assessment was conducted to support a request for proposals (RFP) and vendor evaluation process in 2018 for an ERP system replacement. Following the evaluation process, the City's IT Steering Committee and the ERP Project Team recommended implementation of a new ERP system with a vendor selected in 2019. The complex multi-year implementation is in process. Completed modules include community development, administrative hearing, police enforcement mobility, finance. Modules in process or to be completed include human capital management, utility billing, and asset management.

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 in an effective and efficient manner. Expected life cycles are four-to-five years for laptops, five years for workstations, and seven years for server and enterprise storage systems. The City is evaluating movement to a web-collaborative office suite of software and expects implementation in the next three years. The life cycles are variable for software systems and communications systems, which the City continually monitors to ensure compliance with City resident and staff needs, technology longevity, and cost efficiency.

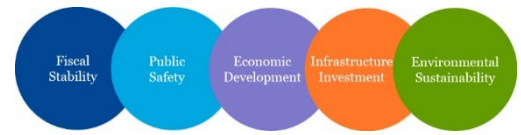
The City previously conducted an assessment of its security posture. The assessment evaluated existing processes, identified that the City has a well-positioned security posture, and finalized a long-term plan for successful continued operational safety. The City is implementing updates through 2025 based on the long-term plan recommendation.

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 2024 budget includes 14 operational full-time employees (FTE) and a contracted Grant Analyst supporting the City's new Resiliency Division, consistent with 2023. 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

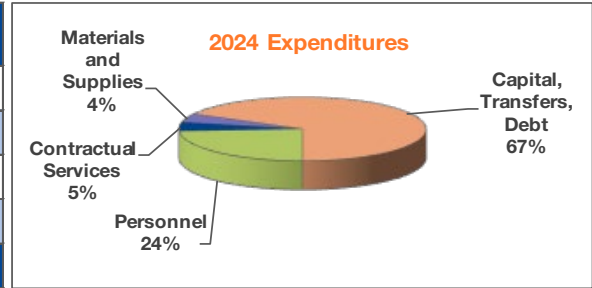


Account Code: 1110210
 Budgeted Full-time Equivalent Positions: 9.7

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	1,124,200	1,142,400	1,142,400	1,208,700
Contractual Services	182,700	226,400	226,400	230,000
Materials and Supplies	226,300	216,800	216,800	220,600
Capital, Transfers, Debt	2,509,700	4,355,700	4,355,700	3,390,800
TOTAL	4,042,900	5,941,400	5,941,400	5,050,100



2023 OBJECTIVES ACCOMPLISHED

- Supported the City’s resiliency efforts, including grant leadership, supporting the OVC in pursuing funding from the Antiterrorism and Emergency Assistance Program, in coordination with community partners. ^{P,F}
- Supported enhancements and amendments to the City’s diversity, equity, and inclusion policies. ^A
- Earned a Distinguished Budget Presentation Award (Budget Award) for the City’s 2023 Budget document from the Government Finance Officers Association (GFOA) for the 29th consecutive year. ^F
- Earned a Certificate of Achievement for Excellence in Financial Reporting (Reporting Certificate) for the City’s 2022 Annual Comprehensive Financial Report from the GFOA, for the 39th 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 new Licensing, Permitting, and Planning software as part of the City’s Enterprise Resource Planning (ERP) System Implementation, partnering with stakeholders in Community Development, the City Manager’s Office and Public Works; continued implementation of the human capital management module; and planning for the utility billing module. ^F
- Affirmed the City’s budget and fund balance policies with the City Council. ^F
- The Payroll & Customer Service Specialist achieved the Fundamental Payroll Certification through American Payroll Association, supporting the department’s goal of having two payroll-certified personnel on staff. ^F

2024 OBJECTIVES

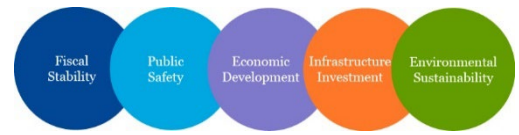
- Continue supporting the City’s shooting incident resiliency plan implementation. ^{P,F}
- Continue supporting enhancements and amendments to the City’s diversity, equity, and inclusion policies. ^A
- Publish a Budget document, which is best-in-class standard, eligible for GFOA’s Budget Award. ^F
- 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
- Implement Finance succession plan through new job responsibilities, training and cross-training. ^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

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

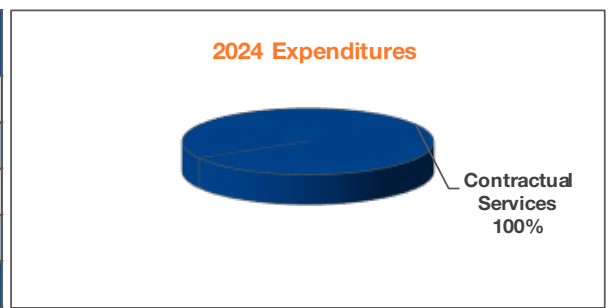
PURPOSE

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	1,728,300	2,181,800	2,181,800	2,378,900
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,728,300	2,181,800	2,181,800	2,378,900



2023 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 2023. 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}

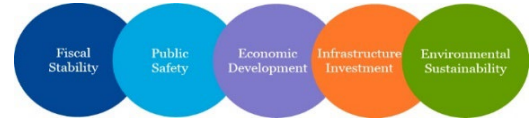
2024 OBJECTIVES

- 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

FINANCE DEPARTMENT EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
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1110200 Insurance Plans

1110200.61090 Professional Services - Other	1,728,300	2,181,800	2,181,800	2,378,900
Total Insurance Plans	1,728,300	2,181,800	2,181,800	2,378,900

1110210 Finance Administration

1110210.51010 Full Time Labor	827,500	847,900	847,900	903,800
1110210.51030 Over Time Labor	7,300	15,100	15,100	15,700
1110210.52010 FICA	48,500	51,500	51,500	54,500
1110210.52020 Medicare	11,800	12,500	12,500	13,300
1110210.52030 IMRF	40,000	16,600	16,600	22,500
1110210.52060 Insurance - Health/Dental	188,200	198,900	198,900	198,900
1110210.52090 Insurance - Life	900			
1110210.61020 Professional Services - Audit	68,300	72,100	72,100	76,400
1110210.61090 Professional Services - Other	8,200	13,600	13,600	13,800
1110210.62010 Professional Development	700	11,300	11,300	11,400
1110210.62020 Membership Dues & Licenses	2,700	4,000	4,000	4,100
1110210.62030 Postage	30,000	37,000	37,000	37,500
1110210.62050 Photo & Printing		100	100	100
1110210.62120 Education & Training	5,300	6,000	6,000	6,000
1110210.63050 Utilities - Mobile Phones	700	2,000	2,000	2,100
1110210.64605 IT Charges	66,800	80,300	80,300	78,600
1110210.65010 Supplies - Books & Periodicals	100	500	500	500
1110210.65020 Supplies - Office	8,900	13,000	13,000	13,000
1110210.65120 Supplies - Department	9,900	14,100	14,100	14,100
1110210.65130 Business Expenses	207,400	189,200	189,200	193,000
Total Finance Administration	1,533,200	1,585,600	1,585,600	1,659,300

1110210.82010 Real Estate Taxes	6,900	12,600	12,600	12,600
1110210.91010 Reserve & Contingencies		570,100	570,100	607,600
1110210.92602 Transfer To Multimodal	39,500	202,000	202,000	202,000
1110210.92609 Transfer To Capital Projects		146,000	146,000	
1110210.92611 Transfer To Water Fund		146,000	146,000	
1110210.92612 Transfer To Sewer Fund	433,900		111,600	
1110210.92618 Transfer To PD Pen Fund	952,100	1,804,200	1,804,200	1,298,100
1110210.92619 Transfer To FD Pen Fund	830,400	1,363,400	1,363,400	1,270,500
1110210.92620 Transfer To HT Fund	247,000			
Total Non-Departmental	2,509,700	4,355,800	4,355,800	3,390,700

General Fund Total for Finance	5,771,200	8,123,200	8,123,200	7,429,000
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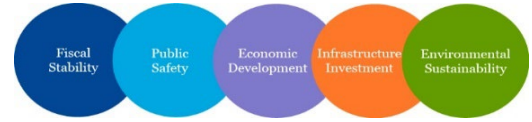
128 Public Safety Pension Levy

12803.92618 Transfer To PD Pen Fund	3,371,000	3,309,800	3,309,800	3,815,900
12804.92619 Transfer To FD Pen Fund	2,930,800	3,022,600	3,022,600	3,115,500
Total Public Safety Pension Levy	6,301,700	6,332,400	6,332,400	6,931,400

131 Debt Service Fund

13102.81010 Bond Principal	780,000	1,365,000	1,365,000	1,895,000
13102.81020 Bond Interest	534,800	577,300	577,300	912,400
13102.81030 Bond Administration Fee	1,300	3,000	3,000	3,300
13102.81060 Bond Issuance Costs	151,100			152,000
Total Debt Service Fund	1,467,200	1,945,300	1,945,300	2,962,700

FINANCE DEPARTMENT EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2220820 Equip Maint & Replacement - IT				
2220820.51010 Full Time Labor	388,500	449,200	449,200	491,200
2220820.52010 FICA	22,400	27,000	27,000	29,400
2220820.52020 Medicare	5,400	6,500	6,500	7,100
2220820.52030 IMRF	19,300	9,000	9,000	12,700
2220820.52060 Insurance - Health/Dental	63,900	88,200	88,200	88,200
2220820.52090 Insurance - Life	400			
2220820.61090 Professional Services - Other	285,900	298,600	298,600	257,200
2220820.62010 Professional Development	1,300	3,200	3,200	4,000
2220820.62020 Membership Dues & Licenses	1,100	400	400	400
2220820.62080 Travel Allowance		200	200	200
2220820.62120 Education & Training		4,000	4,000	4,000
2220820.62160 Maintenance of Equipment	426,000	487,700	487,700	504,100
2220820.63050 Utilities - Mobile Phones	100	500	500	500
2220820.65100 Supplies - Small Tools	1,100	3,000	3,000	3,000
2220820.65120 Supplies - Department	800	1,500	1,500	1,500
2220820.66040 Furnishings & Small Equipment	1,500	1,500	1,500	1,500
2220820.66060 Computer Software & Hardware	7,000	18,000	18,000	20,000
2220820.71060 IT Software & Equipment	96,500	570,000	570,000	997,000
2220820.83000 Lease Principal	36,400			
2220820.83002 Lease Interest Expense	12,300			
Total Equip Maint & Replacement - IT	1,370,200	1,968,500	1,968,500	2,422,000
Finance Department Total All Funds	14,910,300	18,369,400	18,369,400	19,745,200

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.

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POLICE DEPARTMENT



Downtown
Highland Park



Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS

JUNE 27 - OCTOBER 27

7 AM - 1 PM

raviniafarmersmarket.org

POLICE DEPARTMENT OVERVIEW



The Highland Park Police Department consists of 60 sworn and 12 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 the 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 the 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 & 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 10,060 hours of training for police department employees in 2023.

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 21,300 calls for service. 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

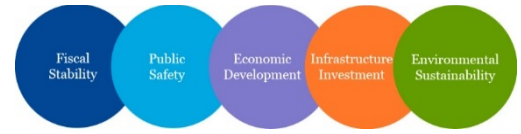
Investigators participated in eight Major Crimes Task Force Investigations and 10 NORTAF activations.

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

POLICE DEPARTMENT

OVERVIEW



Sergeant, and six Investigators. One Investigator works with Lake County Major Crimes Task Force investigating serious crimes, officer-involved shootings, and Lake County custodial. 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 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 Department hosted the Highland Park High School Special Education Police Academy during 2023. 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 2024.

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 citizen 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 1,924 case reports, 754 accident reports, 1,120 traffic citations, 2,698 parking tickets and, 425 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 Transportation Advisory Group and Traffic Management Committee implementing recommendations approved by City Council.

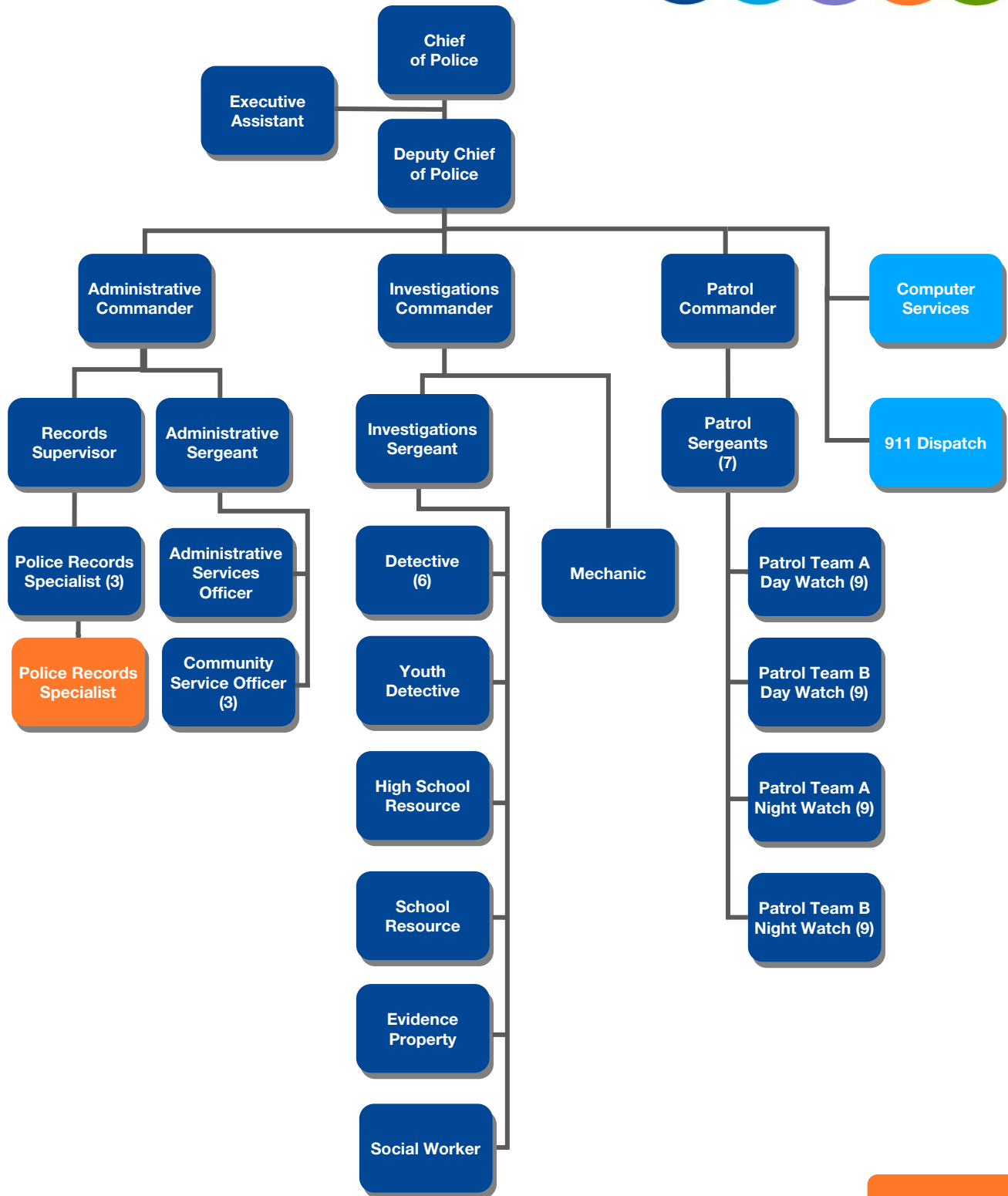
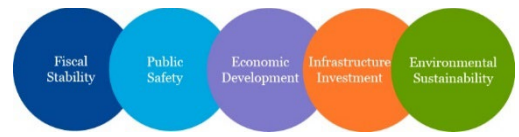
POLICE DEPARTMENT BY THE NUMBERS

The Community Service Officers assisted with 114 automobile lockouts and issued 2,096 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

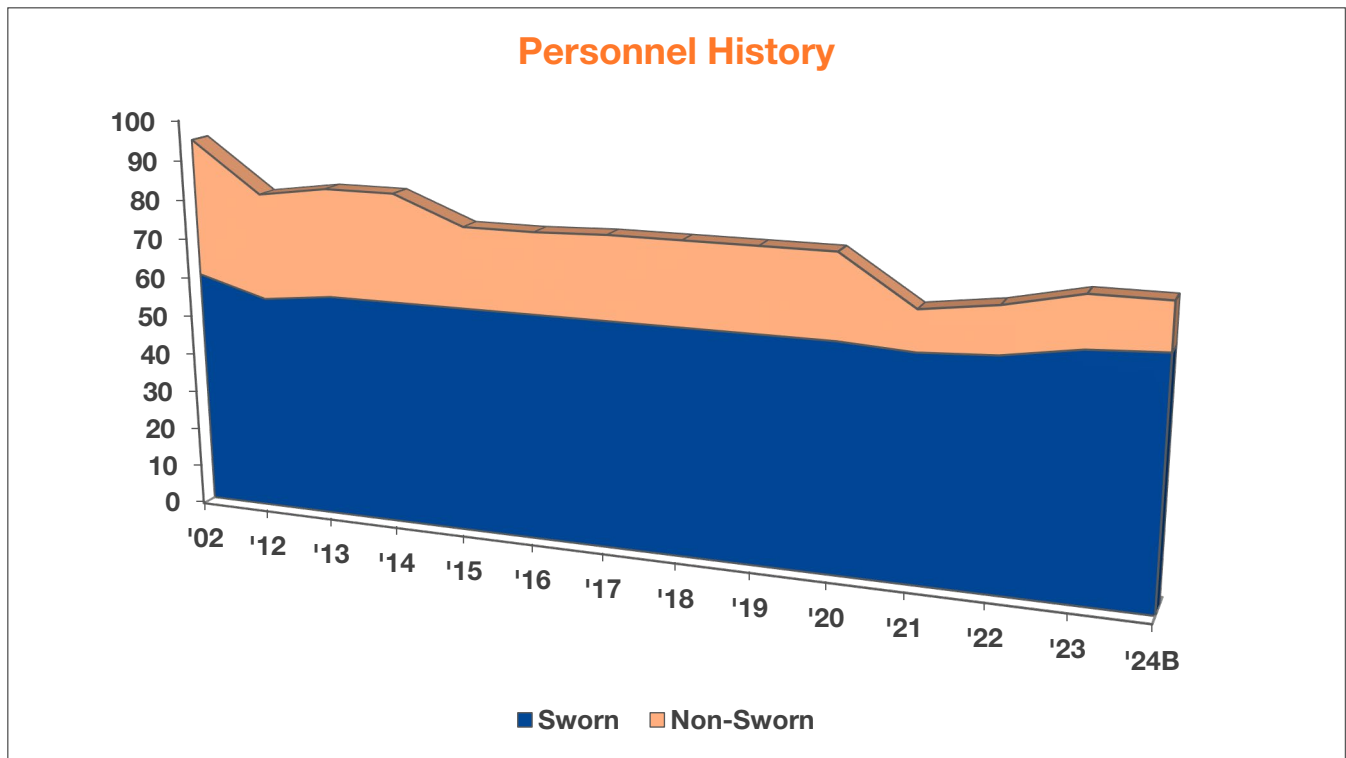
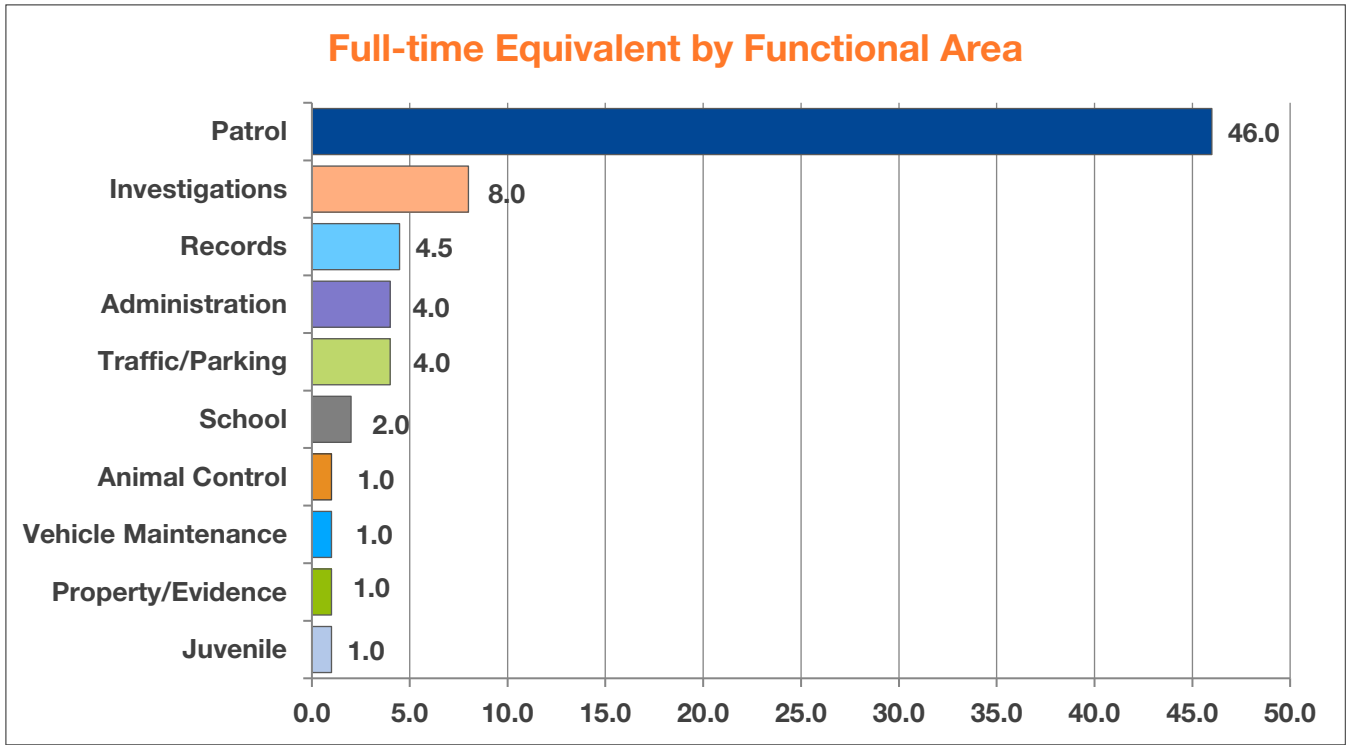
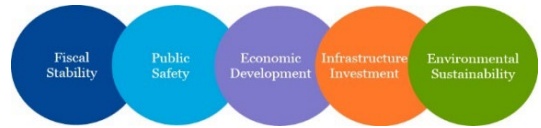


Part Time

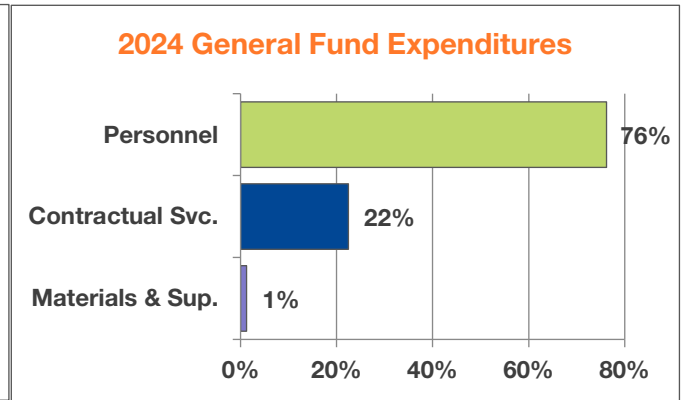
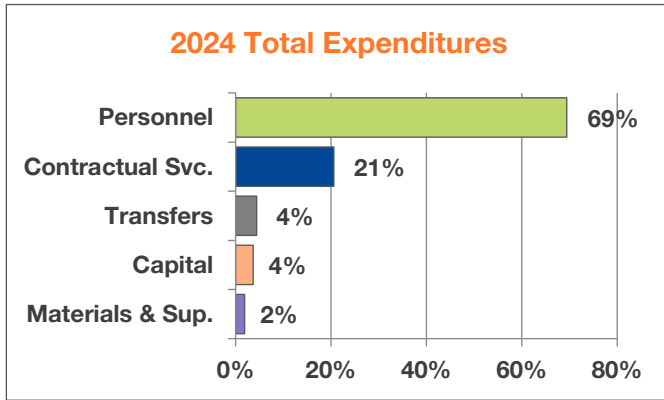
Full Time

Contractual

POLICE DEPARTMENT PERSONNEL



POLICE DEPARTMENT DEPARTMENT BUDGET SUMMARY



Expenditures by Program ¹	Pg. No.	Total 2022	Total 2023	Total 2023	Total 2024	Increase / (Decrease)	
		Actual	Budget	Estimate	Budget	'24 Bud. vs. '23 Est. Dollar	Percent
Admin and Training ²	159	1,132,100	1,201,200	1,201,200	1,268,300	67,100	5.6%
Communications/Records ³	160	1,547,100	1,605,000	1,605,000	1,651,000	46,000	2.9%
Patrol ⁴	161	6,665,800	7,434,300	7,434,300	7,829,600	395,300	5.3%
Investigations ⁵	162	1,828,500	1,727,200	1,727,200	1,792,400	65,200	3.8%
Extra Jobs	163	305,000	512,900	512,900	526,400	13,500	2.6%
Traffic/Community Service ⁶	164	538,300	676,700	676,700	643,100	(33,600)	-5.0%
Parking Enforcement ⁶	165	93,400	96,300	96,300	99,700	3,400	3.5%
Total General Fund		12,110,200	13,253,500	13,253,500	13,810,400	556,900	4.2%
Enhanced 911	274	643,700	702,600	702,600	700,800	(1,800)	-0.3%
Other Governmental Funds		643,700	702,600	702,600	700,800	(1,800)	-0.3%
Equip. Maint. & Replacement ⁷	330	340,400	318,900	318,900	803,400	484,500	151.9%
Total Internal Service Funds		340,400	318,900	318,900	803,400	484,500	151.9%
Total All Funds¹		13,094,300	14,275,000	14,275,000	15,314,700	1,039,700	7.3%

Notable Budget Comments:

1. All Divisions, excl. E911 - Personnel changes include consistency with the City's compensation plan and collective bargaining requirements, and anticipated higher insurance costs; plus additional variances noted below.
2. Admin and Training - higher professional services - medical, professional services - other, and reallocation of IT Charges between City divisions due to updated usage data, net of a reduction of a Victim Specialist and lower reception/ceremony costs.
3. Communications/Records - higher professional services for dispatch contract increase.
4. Patrol - addition of one police officer, along with higher education and training, maintenance costs of previously implemented systems, equipment charges consistent with Eqp. Fund costs, net of lower capital consistent with the City's 10-year CIP.
5. Investigations - higher equipment charges consistent with Eqp. Fund costs.
6. Traffic/Community Service - lower capital due to prior year parking and permitting system implementation.
7. Equip. Maint. & Replacement - lower capital consistent with the City's 10-year CIP.

See Glossary of Terms and Funds in the Appendix.

POLICE DEPARTMENT PERFORMANCE MEASURES



Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting the City’s goals and objectives. The City views its performance measures as a priority and continually develops and refines performance data and targets.

City Objective	Department Goal	Performance Measure ¹	2022 Actual	2023 Target	2023 Estimate	2024 Target
Public Safety	Engage in substantial community relations activities and foster civic partnerships	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. ²	849	1,000	950	1,000
	Enhance traffic safety culture within Highland Park, thereby creating safer roadways through reduction of traffic crashes	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	690-699	754	731-743
	Ensure City residents are supported by responsive and effective Police Dept. operations	Survey community monthly to grade service provided as A - Excellent, B - Good, C - Fair, D - Poor, or F - Unacceptable. ¹	A	A	A	A

Notable performance measure comment:

1. These performance measures reflect highlights of the Department's operations and are not all inclusive.
2. COVID19 has impacted the ability to host/attend community relations/training events.



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. In 2021, 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 will expand to include additional UAV software for traffic crash scene mapping.

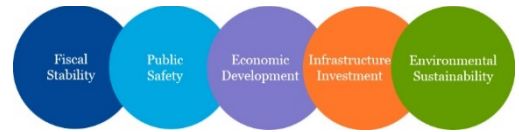
WORKFORCE DEVELOPMENT AND MANAGEMENT

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

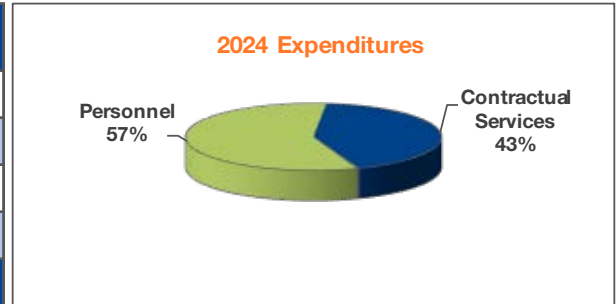


Account Code: 1110300
Budgeted Full-time Equivalent Positions: 4.0

PURPOSE

The Police Department's Administrative Division includes the Chief of Police, Deputy Chief of Police, an Administrative Commander and an Executive Assistant. 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	676,200	695,800	695,800	725,500
Contractual Services	454,700	502,900	502,900	539,800
Materials and Supplies	1,200	2,500	2,500	3,000
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,132,100	1,201,200	1,201,200	1,268,300



2023 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 Community the Anti-Drug to address community concerns. ^P
- Implemented year two 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 fixed automated license plate reader system to assist with missing person incidents and major crime investigations. ^{P, I}
- Hosted a Police Department Open House. ^P
- Shared best practices and information with Metropolitan Mayors Caucus Diversity Task Force. ^P
- Most Police Officers received 100 hours or more of in-person and online training. ^P
- Reviewed over 140 general orders, in collaboration with a consultant, to ensure compliance with new state and federal laws and court decisions. The information will be compiled into a policy and procedure manual, which will be completed by 2024. ^P

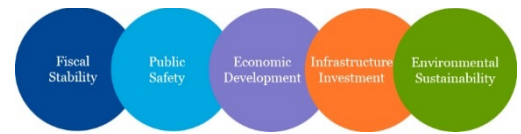
2024 OBJECTIVES

- Support enhancements and amendments to the City's diversity, equity, and inclusion policies. ^P
- Continue to recruit diverse, highly qualified personnel. ^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, PBC 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

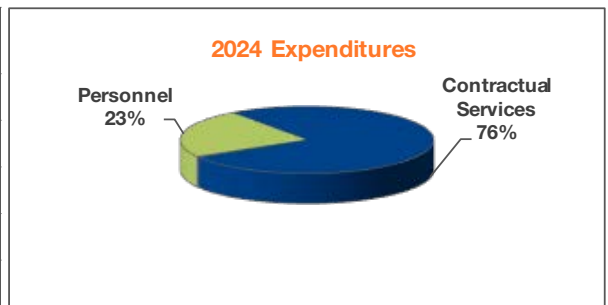
PURPOSE

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. Communications Center (Center) operations are contracted 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	364,000	362,400	362,400	385,400
Contractual Services	1,175,900	1,235,100	1,235,100	1,258,000
Materials and Supplies	7,200	7,500	7,500	7,500
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,547,100	1,605,000	1,605,000	1,651,000



2023 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 retirement. ^P
- Re-organized Records personnel responsibilities and began developing skillsets for career development. ^{P, F}

2024 OBJECTIVES

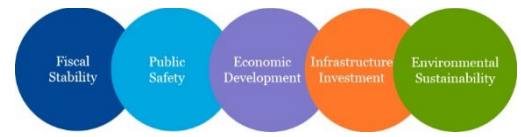
- Purge obsolete records with Local Records Commission certification. ^{F, P}
- Train personnel in modern, best practices. ^P
- Import microfiche records to the City’s enterprise content management system. ^I
- Continue contributions to ERP implementation team. ^{F, I}
- Finalize development of the Records 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

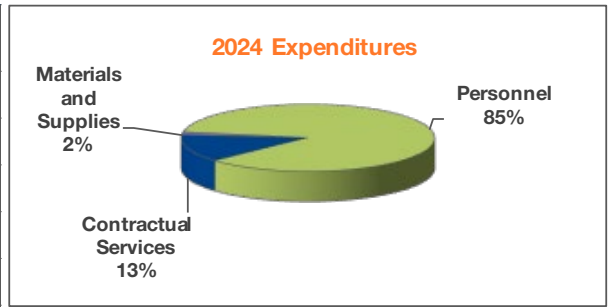


Account Code: 1110302
 Budgeted Full-time Equivalent Positions: 44.0

PURPOSE

The Patrol Division includes 36 Patrol Officers, seven Sergeants, and a Patrol Commander. 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	5,897,500	6,312,100	6,312,100	6,677,500
Contractual Services	516,600	802,500	802,500	1,039,400
Materials and Supplies	93,800	110,600	110,600	100,800
Capital, Transfers, Debt	157,900	209,100	209,100	12,000
TOTAL	6,665,800	7,434,300	7,434,300	7,829,600



2023 OBJECTIVES ACCOMPLISHED

- Initiated or responded to over 21,000 calls for service. ^P
- Collaborated with neighboring communities and launched a fixed automated license plate reader system to assist with missing person and major crime investigations. ^P
- Police Beat Coordinators (PBCs) continued hosting and attending neighborhood meetings and continued the trading card program for the community’s youth. ^P
- Purchased updated rapid deployment equipment to enhance public safety emergency response. ^P
- Enhanced the UAS (drone) program with advanced scene mapping for crash investigations. ^P
- Equipped the Bike Team with two electric bicycles. ^P

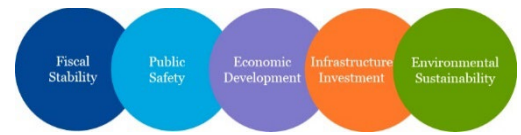
2024 OBJECTIVES

- Continue engaging in community outreach efforts, through individual and organized events, demonstrating a commitment to strong and collaborative relationships with the public. ^P
- Implement the U.S. Department of Transportation’s “SAFE SYSTEM APPROACH” to community wide traffic safety. ^P
- Research Ravinia staffing options. ^{F, P}
- Expand Recruitment Team efforts to identify a diverse pool of top-tier candidates from the community, military, and accredited colleges. ^P

City Priorities Key:

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

POLICE DEPARTMENT INVESTIGATIONS

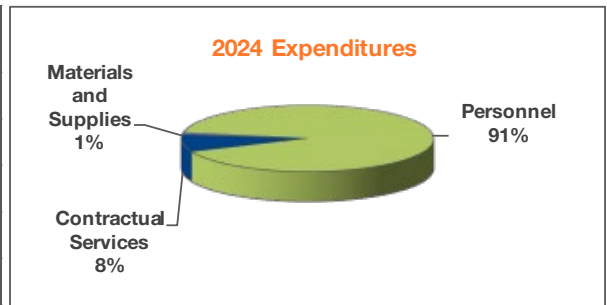


Account Code: 1110303
 Budgeted Full-time Equivalent Positions: 12.0

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 a Commander, a Sergeant, and six Detectives. 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 (HPS); 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	1,746,000	1,620,600	1,620,600	1,624,400
Contractual Services	70,900	91,800	91,800	151,100
Materials and Supplies	11,700	14,900	14,900	16,900
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,828,500	1,727,200	1,727,200	1,792,400



2023 OBJECTIVES ACCOMPLISHED

- Investigated and charged a suspect for the 2022 Highland Park shooting in collaboration with partner agencies and the Lake County State’s Attorney’s office. ^P
- On-boarded the 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
- Installed a new computerized fingerprinting system. ^I

2024 OBJECTIVES

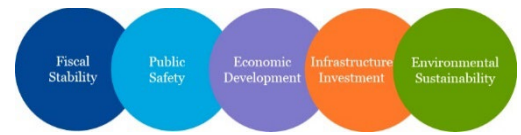
- Evaluate area task force staffing contributions and select personnel accordingly. ^P
- Analyze CERT responsibilities, responses, and personnel and implement improvements and efficiencies. ^P
- Outfit the Department’s new mobile incident command vehicle. ^P
- Implement a detective unit career development and succession plan at both supervisory and staff level assignments to include job shadowing, temporary unit assignment when possible, and unit specialty cross training. ^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

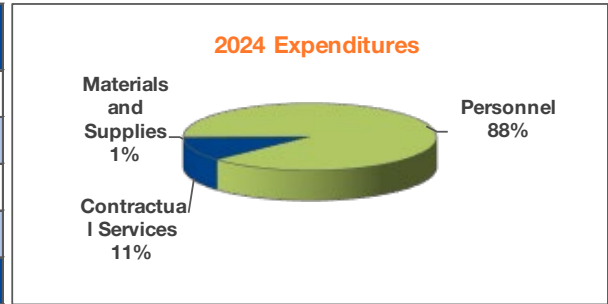


Account Code: 1110304
 Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

This program budget provides funds to pay for extra job assignments, such as privately organized marathons, security details, and Ravinia Festival, where officers perform duties including traffic control, crowd control, and security. Ravinia Festival also uses off-duty officers from other communities as necessary. 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	302,500	449,900	449,900	463,400
Contractual Services	-	60,000	60,000	60,000
Materials and Supplies	2,500	3,000	3,000	3,000
Capital, Transfers, Debt	-	-	-	-
TOTAL	305,000	512,900	512,900	526,400



2023 OBJECTIVES ACCOMPLISHED

- Resumed regular season support at Ravinia Festival. ^P

2024 OBJECTIVES

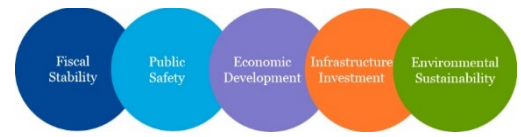
- Research alternative staffing options for Ravinia Festival. ^{F, P}

City Priorities Key:

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

POLICE DEPARTMENT

TRAFFIC / COMMUNITY SERVICE



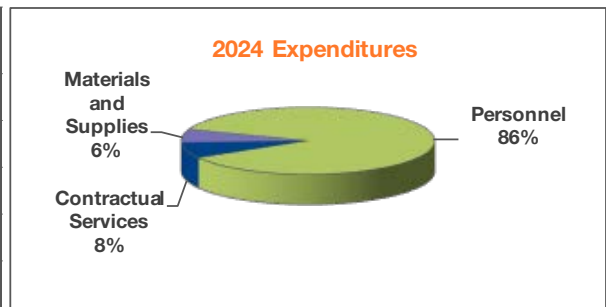
Account Code: 1110305
 Budgeted Full-time Equivalent Positions: 5.0

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 and Traffic Advisory Group 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, management of the animal pound facility, evidence technician duties, traffic control at traffic accidents and special events, general code enforcement, vehicle lock-out services, and courier services.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	373,200	531,200	531,200	552,800
Contractual Services	30,800	50,900	50,900	49,300
Materials and Supplies	13,700	37,800	37,800	41,000
Capital, Transfers, Debt	120,500	56,900	56,900	-
TOTAL	538,300	676,700	676,700	643,100



2023 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. ^P
- Enhanced the Truck Enforcement team, including the addition of new officers, continuing education and traffic safety campaigns. ^P
- Created the Administrative Services Officer position. ^P
- Met with area towing service providers and updated the approved fee schedule accordingly. ^P

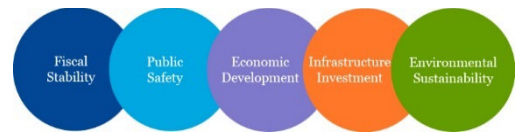
2024 OBJECTIVES

- 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
- Conduct a comprehensive review of parking regulations including time restrictions/limitations and EV offerings. ^P

City Priorities Key:

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

POLICE DEPARTMENT PARKING ENFORCEMENT



Account Code: 1110306

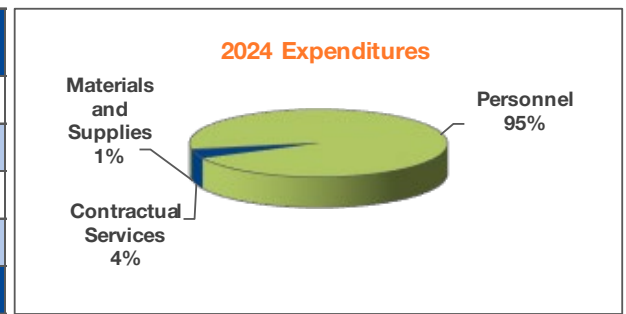
Budgeted Full-time Equivalent Positions: 1.0

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.

Effective January 1, 2022, the Parking Fund was dissolved, with revenue, expenditures, and fund balance consolidated into the General Fund. The 2021 actuals have been restated within this budget document to show revenue, expenditures, and fund balance within the General Fund for comparative purposes.

<i>Expenditures</i>	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	92,000	91,800	91,800	95,300
Contractual Services	1,400	4,000	4,000	4,000
Materials and Supplies	-	500	500	500
Capital, Transfers, Debt	-	-	-	-
TOTAL	93,400	96,300	96,300	99,700



2023 OBJECTIVES ACCOMPLISHED

- Continued educational and enforcement efforts, with business employees and owners for increased compliance with the City's parking regulations. ^P
- Implemented a multi-faceted automated parking and permit system and begin implementation in order to provide better service to residents and streamline current processes, in partnership with the Finance, City Manager's Office, and Public Works Department. ^{F, I}

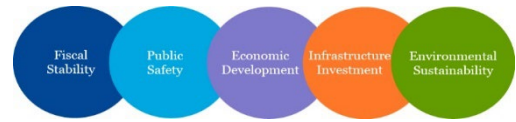
2024 OBJECTIVES

- 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
- Monitor the effectiveness of the new automated parking and permit system and make recommendations for improvements. ^{F, P, I}

City Priorities Key:

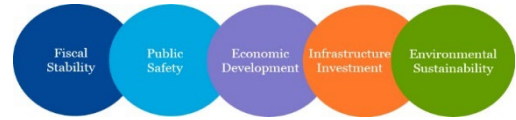
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

POLICE DEPARTMENT EXPENDITURE DETAIL



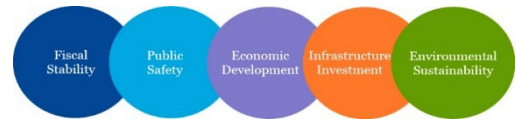
Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110300 Police Administration & Training				
1110300.51010 Full Time Labor	571,100	593,100	593,100	621,500
1110300.51030 Over Time Labor	6,000	4,200	4,200	4,400
1110300.52010 FICA	6,800	5,800	5,800	6,000
1110300.52020 Medicare	8,500	8,700	8,700	9,100
1110300.52030 IMRF	5,800	2,000	2,000	2,600
1110300.52060 Insurance - Health/Dental	77,400	82,000	82,000	82,000
1110300.52090 Insurance - Life	600			
1110300.61060 Professional Services - Med	3,600	6,100	6,100	16,600
1110300.61090 Professional Services - Other	62,400	45,600	45,600	50,900
1110300.62010 Professional Development	2,200	5,700	5,700	7,400
1110300.62020 Membership Dues & Licenses	8,500	10,800	10,800	10,800
1110300.62030 Postage	100	200	200	200
1110300.62050 Photo & Printing	700	6,800	6,800	6,000
1110300.62060 Receptions & Ceremonials	1,100	27,600	27,600	3,000
1110300.62100 Activities Programming Costs	3,500	10,500	10,500	14,500
1110300.62120 Education & Training	18,400	28,000	28,000	29,900
1110300.62150 Repairs		100	100	100
1110300.64605 IT Charges	354,200	361,600	361,600	400,500
1110300.65020 Supplies - Office	900	1,300	1,300	1,000
1110300.65120 Supplies - Department		1,000	1,000	1,000
1110300.65130 Business Expenses	300	300	300	1,000
Total Police Administration & Training	1,132,100	1,201,200	1,201,200	1,268,300
1110301 Police Communications & Records				
1110301.51010 Full Time Labor	238,000	242,100	242,100	242,800
1110301.51020 Part Time Labor	13,900	7,100	7,100	25,500
1110301.51030 Over Time Labor	700	6,300	6,300	6,600
1110301.52010 FICA	16,300	15,800	15,800	17,000
1110301.52020 Medicare	3,800	3,700	3,700	4,000
1110301.52030 IMRF	13,300	5,300	5,300	7,500
1110301.52060 Insurance - Health/Dental	77,700	82,000	82,000	82,000
1110301.52090 Insurance - Life	300			
1110301.61010 Professional Services - Legal	200	200	200	200
1110301.61090 Professional Services - Other	1,120,400	1,165,700	1,165,700	1,186,000
1110301.62010 Professional Development		2,500	2,500	2,500
1110301.62030 Postage	4,800	7,400	7,400	7,400
1110301.62100 Activities Programming Costs	300	500	500	500
1110301.62120 Education & Training	500	500	500	1,500
1110301.62150 Repairs		1,200	1,200	1,200
1110301.62160 Maintenance of Equipment	34,600	36,800	36,800	38,400
1110301.63040 Utilities - Telephone	200	400	400	400
1110301.63050 Utilities - Mobile Phones	14,900	20,000	20,000	20,000
1110301.65020 Supplies - Office	6,300	6,500	6,500	6,500
1110301.65130 Business Expenses	900	1,000	1,000	1,000
Total Police Communications & Records	1,547,100	1,605,000	1,605,000	1,651,000
1110302 Police Patrol				
1110302.51010 Full Time Labor	4,626,700	5,063,100	5,063,100	5,374,800
1110302.51030 Over Time Labor	359,000	269,600	269,600	277,700
1110302.52020 Medicare	73,300	77,300	77,300	82,000
1110302.52060 Insurance - Health/Dental	833,000	902,000	902,000	943,000
1110302.52090 Insurance - Life	5,500			
1110302.61090 Professional Services - Other	200	6,000	6,000	1,000
1110302.62050 Photo & Printing	700	2,000	2,000	2,000
1110302.62090 Laundry & Uniforms	3,900	5,000	5,000	5,000
1110302.62100 Activities Programming Costs	900	1,800	1,800	1,800

POLICE DEPARTMENT EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110302.62120 Education & Training	28,400	50,000	50,000	75,700
1110302.62160 Maintenance of Equipment	100	187,000	187,000	198,400
1110302.64604 Equipment Charges	482,400	550,700	550,700	755,500
1110302.65020 Supplies - Office	800	1,200	1,200	1,200
1110302.65030 Supplies - Clothing	48,400	54,300	54,300	54,000
1110302.65080 Supplies - Medical & Lab	16,800	17,900	17,900	6,500
1110302.65110 Supplies - Traffic Control	1,000	1,000	1,000	3,000
1110302.65120 Supplies - Department	26,900	36,200	36,200	36,200
1110302.71040 Machinery & Equipment	5,900	209,100	209,100	12,000
1110302.83001 Lease Principal Expense	113,600			
1110302.83002 Lease Interest Expense	38,400			
Total Police Patrol	6,665,800	7,434,300	7,434,300	7,829,600
1110303 Police Investigations				
1110303.51010 Full Time Labor	1,382,100	1,245,700	1,245,700	1,268,200
1110303.51030 Over Time Labor	90,600	93,000	93,000	95,800
1110303.52010 FICA	10,900	9,700	9,700	10,500
1110303.52020 Medicare	18,800	19,400	19,400	19,800
1110303.52030 IMRF	9,600	3,300	3,300	4,600
1110303.52060 Insurance - Health/Dental	232,400	249,400	249,400	225,500
1110303.52090 Insurance - Life	1,600			
1110303.61090 Professional Services - Other	11,900	8,100	8,100	9,600
1110303.62020 Membership Dues & Licenses	48,400	49,200	49,200	51,300
1110303.62050 Photo & Printing		500	500	500
1110303.62060 Receptions & Ceremonials	100	500	500	500
1110303.62100 Activities Programming Costs	5,700	15,000	15,000	15,000
1110303.62120 Education & Training	4,800	10,600	10,600	10,600
1110303.62150 Repairs		1,000	1,000	1,000
1110303.62160 Maintenance of Equipment		6,900	6,900	62,600
1110303.65010 Supplies - Books & Periodicals	3,000	3,000	3,000	3,000
1110303.65030 Supplies - Clothing	7,000	7,200	7,200	7,200
1110303.65100 Supplies - Small Tools	100	500	500	500
1110303.65120 Supplies - Department	1,200	3,000	3,000	3,000
1110303.65130 Business Expenses	400	1,200	1,200	3,200
Total Police Investigations	1,828,500	1,727,200	1,727,200	1,792,400
1110304 Police Extra Jobs				
1110304.51030 Over Time Labor	302,500	443,500	443,500	456,800
1110304.52020 Medicare		6,400	6,400	6,600
1110304.61090 Professional Services - Other		60,000	60,000	60,000
1110304.65120 Supplies - Department	2,500	3,000	3,000	3,000
Total Police Extra Jobs	305,000	512,900	512,900	526,400
1110305 Police Traffic & Community Service				
1110305.51010 Full Time Labor	264,200	380,400	380,400	397,900
1110305.51030 Over Time Labor	11,200	47,700	47,700	49,700
1110305.52010 FICA	8,400	11,100	11,100	11,600
1110305.52020 Medicare	4,000	6,200	6,200	6,500
1110305.52030 IMRF	7,400	3,800	3,800	5,100
1110305.52060 Insurance - Health/Dental	77,700	82,000	82,000	82,000
1110305.52090 Insurance - Life	300			
1110305.61090 Professional Services - Other	1,300	5,000	5,000	5,000
1110305.62120 Education & Training	1,000	5,200	5,200	3,600
1110305.62160 Maintenance of Equipment	28,500	40,800	40,800	40,800
1110305.65010 Supplies - Books & Periodicals		1,500	1,500	1,500
1110305.65020 Supplies - Office		400	400	3,100
1110305.65030 Supplies - Clothing	5,500	3,000	3,000	3,000
1110305.65100 Supplies - Small Tools		300	300	300

POLICE DEPARTMENT EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110305.65110 Supplies - Traffic Control	2,000	4,200	4,200	4,200
1110305.65120 Supplies - Department	6,000	6,400	6,400	3,500
1110305.65130 Business Expenses	200	22,000	22,000	25,400
1110305.71040 Machinery & Equipment	120,500		56,900	
Total Police Traffic & Community Service	538,300	676,700	676,700	643,100
1110306 Parking Enforcement				
1110306.51010 Full Time Labor	62,800	65,000	65,000	67,700
1110306.51030 Over Time Labor	600			
1110306.52010 FICA	4,300	4,000	4,000	4,200
1110306.52020 Medicare	1,000	900	900	1,000
1110306.52030 IMRF	3,700	1,400	1,400	1,900
1110306.52060 Insurance - Health/Dental	19,500	20,500	20,500	20,500
1110306.62050 Photo & Printing	1,400	3,600	3,600	3,600
1110306.62150 Repairs		400	400	400
1110306.65100 Supplies - Small Tools		500	500	500
Total Parking Enforcement	93,400	96,300	96,300	99,700
General Fund Total for Police Department	12,110,200	13,253,500	13,253,500	13,810,400
124 E911 Fund				
12403.62150 Repairs		8,900	8,900	7,000
12403.62160 Maintenance of Equipment	3,500	3,700	3,700	3,800
12403.63040 Utilities - Telephone	15,200	15,000	15,000	15,000
12403.92601 Transfer To General Fund	625,000	675,000	675,000	675,000
Total E911 Fund	643,700	702,600	702,600	700,800
2220830 Equip Maint & Replacement - PD				
2220830.51010 Full Time Labor	91,400	88,800	88,800	74,300
2220830.51030 Over Time Labor	1,700	4,300	4,300	4,400
2220830.52010 FICA	5,500	5,800	5,800	4,900
2220830.52020 Medicare	1,300	1,300	1,300	1,100
2220830.52030 IMRF	4,900	2,000	2,000	2,200
2220830.52060 Insurance - Health/Dental	19,400	20,500	20,500	20,500
2220830.52090 Insurance - Life	100			
2220830.61090 Professional Services - Other		400	400	500
2220830.62120 Education & Training		500	500	500
2220830.62150 Repairs	18,500	22,600	22,600	22,900
2220830.62160 Maintenance of Equipment	400	400	400	400
2220830.63030 Utilities - Clean/Waste Dispo	2,000	2,500	2,500	3,000
2220830.65030 Supplies - Clothing	300	600	600	600
2220830.65100 Supplies - Small Tools	700	1,300	1,300	1,400
2220830.65120 Supplies - Department	18,200	34,100	34,100	34,800
2220830.65140 Gas, Oil & Anti-Freeze	82,800	80,000	80,000	80,000
2220830.71040 Machinery & Equipment	93,300	54,000	54,000	552,100
Total Equip Maint & Replacement - PD	340,400	318,900	318,900	803,400
Police Department Total All Funds	13,094,300	14,275,000	14,275,000	15,314,700

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.

FIRE DEPARTMENT

 **Downtown Highland Park**


RAVINIA FARMERS MARKET
SINCE 1976
HIGHLANDPARKMARKET.COM

Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
7 AM - 1 PM
raviniafarmersmarket.org

FIRE DEPARTMENT OVERVIEW



The Highland Park Fire Department serves the cities of Highland Park and Highwood with 53 sworn and two civilian personnel 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, 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, 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 responded to more than 6,000 emergency calls in 2023.

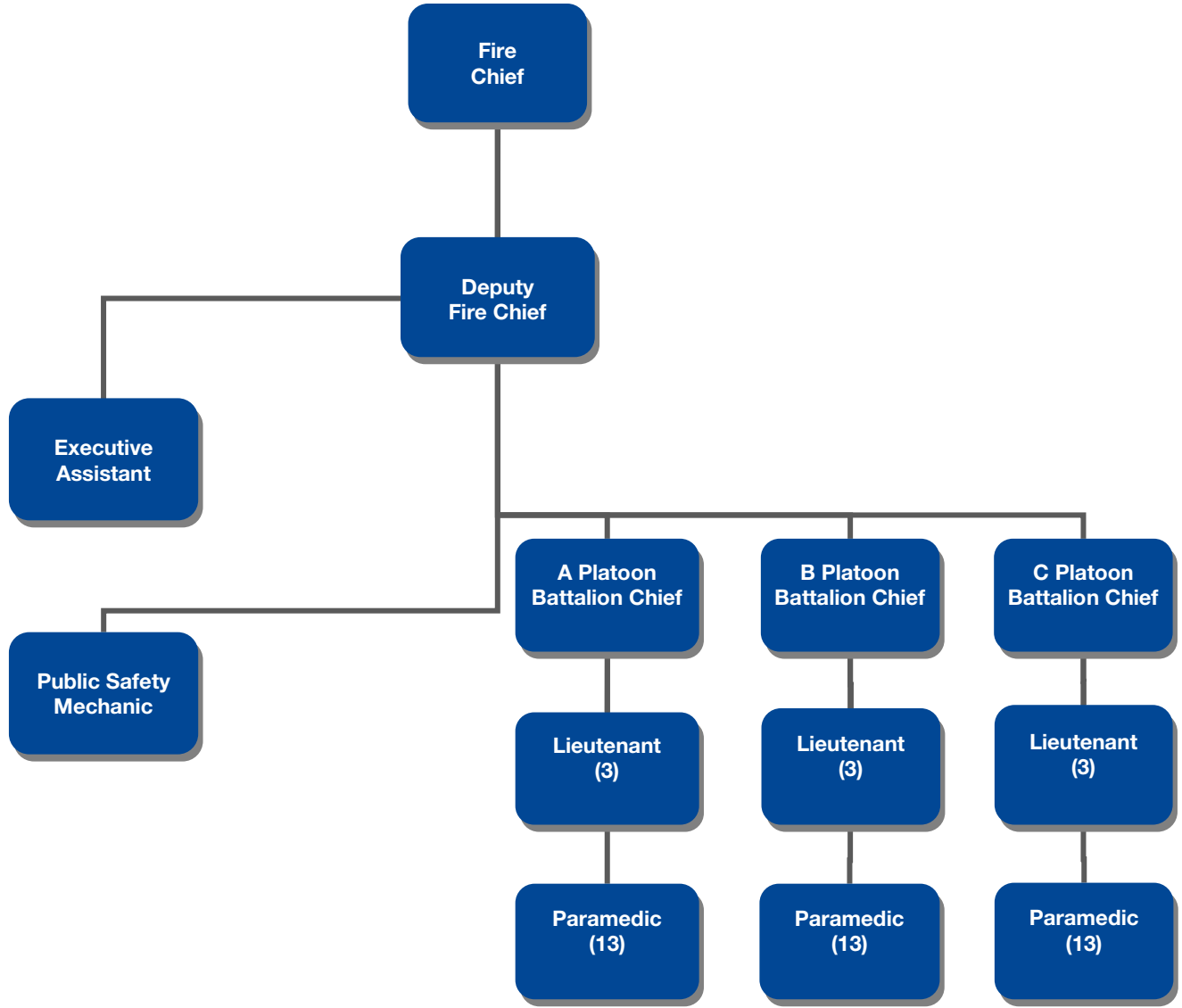
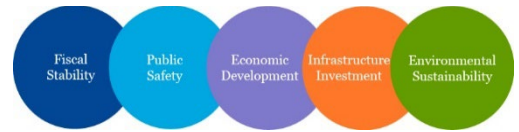
Firefighter/Paramedics

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

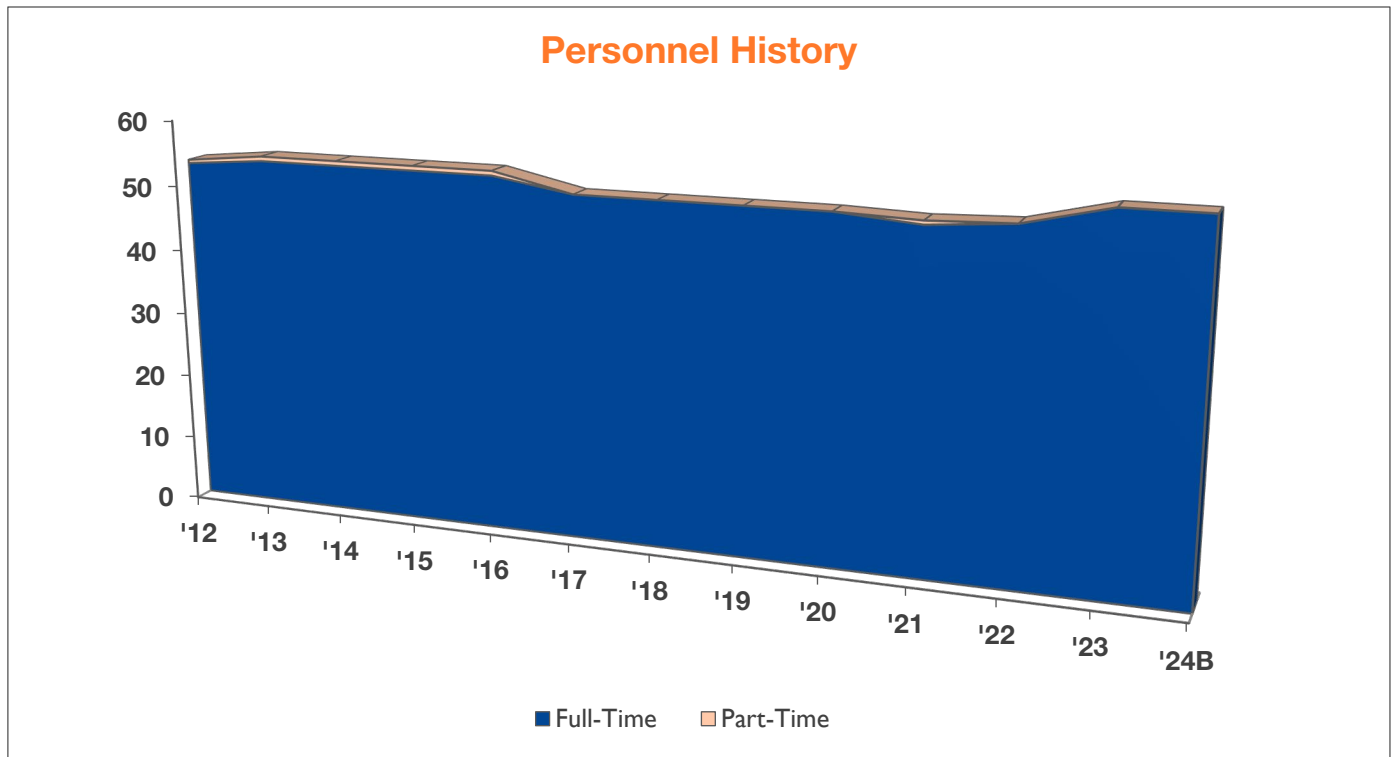
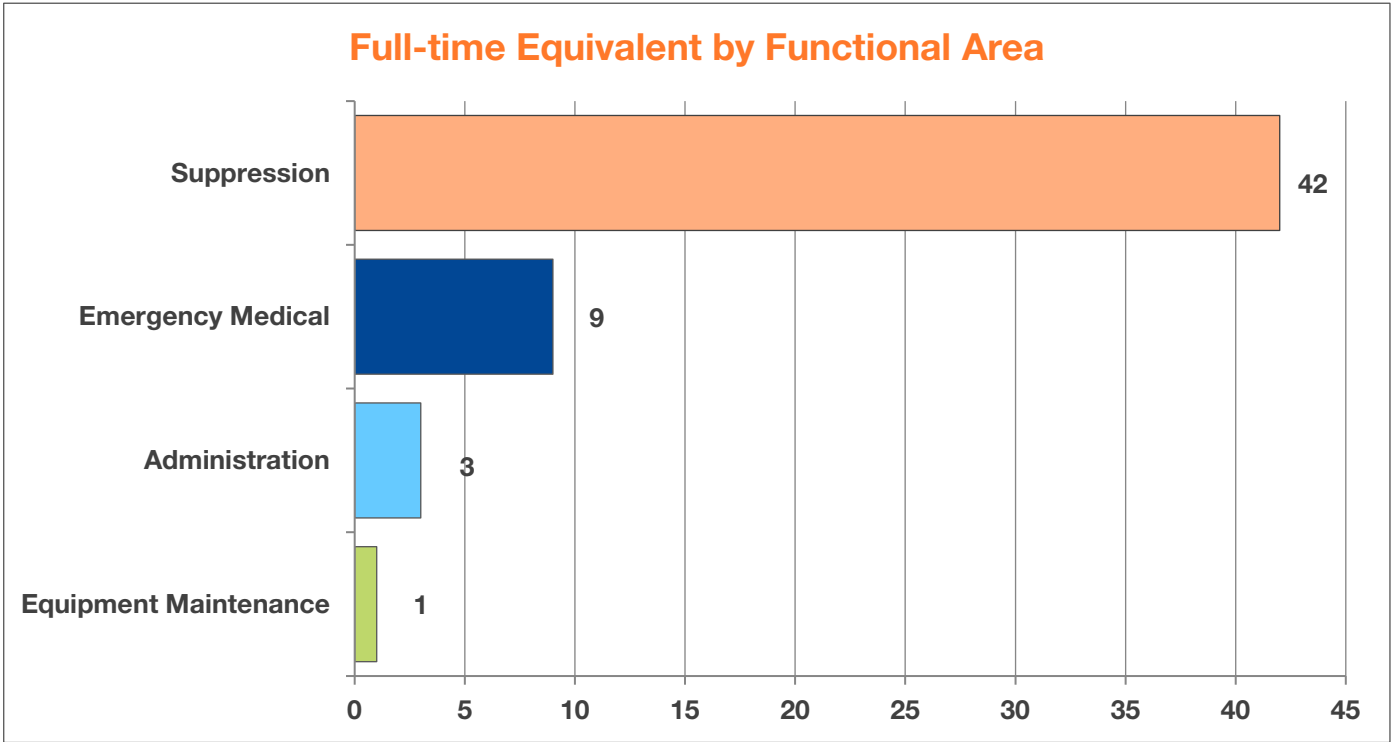
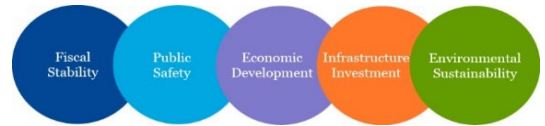
Department members completed more than 17,500 hours of training in multiple competencies in 2023.

FIRE DEPARTMENT ORGANIZATIONAL CHART



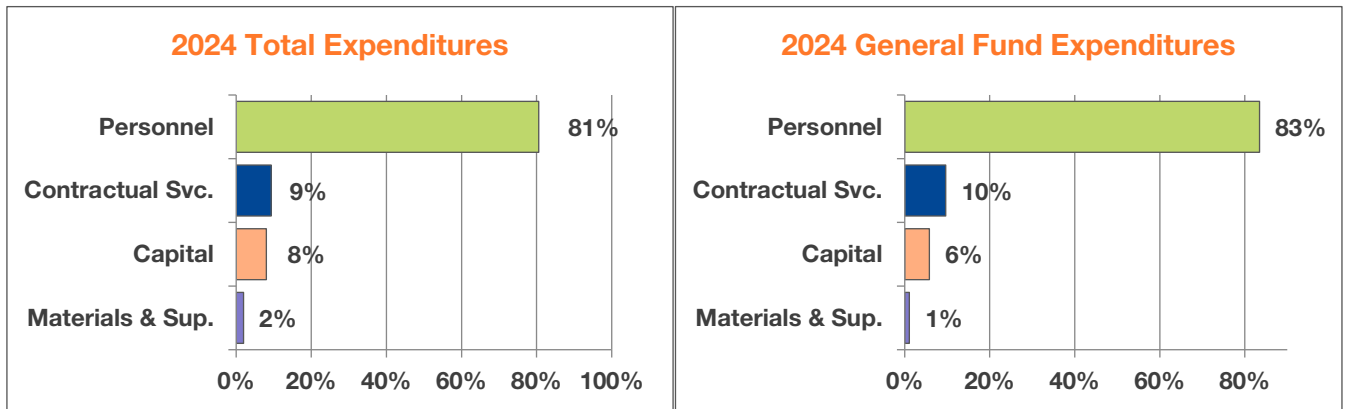
Full Time

FIRE DEPARTMENT PERSONNEL



FIRE DEPARTMENT

DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total	Total	Total	Total	Increase / (Decrease)	
		2022 Actual ⁶	2023 Budget	2023 Estimate	2024 Budget	'24 Bud. vs. '23 Est. Dollar	Percent
Administration ^{1,2}	176	1,064,700	1,124,800	1,124,800	1,128,000	3,200	0.3%
Emergency Medical Services ³	177	264,600	297,100	297,100	163,900	(133,200)	-44.8%
Fire Suppression and Training ^{1,3}	178	7,404,100	8,531,900	8,531,900	8,453,900	(78,000)	-0.9%
Total General Fund		8,733,400	9,953,800	9,953,800	9,745,800	(208,000)	-2.1%
Enhanced 911	274	1,800	11,800	11,800	11,800	-	0.0%
Capital Fund - Fire Station ⁴	250	4,427,200	3,308,900	3,308,900	-	(3,308,900)	-100.0%
Total Other Govmnt. Funds		4,429,000	3,320,700	3,320,700	11,800	(3,308,900)	-99.6%
Equip. Maint. & Replacement ^{1,4}	331	890,600	240,500	240,500	508,800	268,300	111.6%
Total Internal Service Funds		890,600	240,500	240,500	508,800	268,300	111.6%
Total All Funds		14,052,900	13,514,900	13,514,900	10,266,400	(3,248,500)	-24.0%

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, lower equipment charges consistent with Eqp. Fund costs, and lower IT costs given reallocation of IT Charges between City divisions due to updated usage data.
 3. Lower equipment charges consistent with Eqp. Fund costs and lower capital consistent with the City's 10-Year CIP, net of higher EMS training costs consistent with higher staff level and special disciplines.
 4. Capital changes consistent with the City's 10-Year CIP.
- See Glossary of Terms and Funds in the Appendix.

FIRE DEPARTMENT PERFORMANCE MEASURES



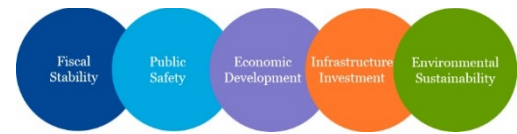
Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting the City’s goals and objectives. The City views its performance measures as a priority and continually develops and refines performance data and targets.

City Objective	Department Goal	Performance Measure ¹	2022 Actual	2023 Target	2023 Estimate	2024 Target
Public Safety	Respond to fire emergency calls pursuant to best practices, 6 min, 30 sec. of the call.	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% 2,724	91% 3,375	92% 2,896	93% 2,950
	Respond to emergency medical calls under 6 min, 30 sec.	Respond to emergency medical calls in under 6 min, 30 sec.	97% 2,700	92% 2,300	92% 3,272	93% 2,900
	Ensure City residents are supported by responsive and effective Fire Department operations.	Percentage of residents responding positively regarding satisfaction from Fire services.	99%	99%	99%	99%
	Assess and enhance public and fire prevention education efforts.	Number of participants attending special events held in Highland Park and Highwood to provide public education information. ²	1,000	1,000	1,200	1,200
		Number of participants attending events which promote education and safety to the public including (CPR/AED, Stop the Bleed, Residents' Fire Academy). ²	72	190	218	200
	Ensure City residents are supported by responsive and effective Fire Department operations.	Percentage of residents responding positively regarding satisfaction from Fire services.	99%	99%	99%	99%

Notable performance measure comment:

1. These performance measures reflect highlights of the Department's operations and are not all inclusive.
2. The Department is in the process of restoring and adding community outreach following the pandemic.

FIRE DEPARTMENT STRATEGIC LONG RANGE PLAN



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.

Public education activities resumed in the second half of 2021 and have rebounded to pre-pandemic levels. The Department continues promoting fire safety throughout the year and 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

Partnering with the City Manager’s Office, Public Works, Community Development, and the Finance Department, the Department moved forward with redeveloping 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, construction began in 2022, and the project was completed in 2023. The new station is highly energy efficient, in keeping with the City’s environmental and fiscal responsibility goals. The City’s CIP includes improvements to the Fire Department Training Campus in 2025 which will reduce regular maintenance and increase the longevity of the training tower. In 2027, redevelopment of Fire Station 34, 1100 Half Day Road, is planned 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 City’s CIP includes new communications equipment that is intrinsically safe and auto extrication equipment, providing proper equipment for emergency operations. The newest models of portable radios incorporate cellular service for transmission to increase coverage abilities.

PERSONNEL PLAN

The Department continues working with the Board of Police and Fire Commissioners and the City’s Human Resources Division to keep current active lists for all positions, preparing 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 Residents’ Fire Academy (RFA). The RFA 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.

The Department will plan and prepare for the noted CIP items and transition to the new digital radio system.

FIRE DEPARTMENT ADMINISTRATION

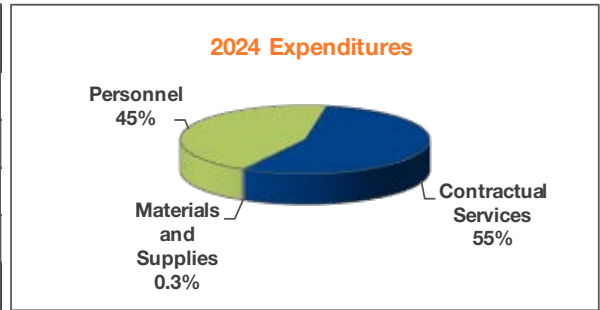


Account Code: 1110400
Budgeted Full-time Equivalent Positions: 3

PURPOSE

The Fire Department’s Administrative Division includes the Fire Chief, Deputy Fire Chief, 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	464,200	480,500	480,500	501,500
Contractual Services	595,400	639,000	639,000	622,600
Materials and Supplies	5,100	5,200	5,200	3,900
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,064,700	1,124,800	1,124,800	1,128,000



2023 OBJECTIVES ACCOMPLISHED

- Supported enhancements and amendments to the City’s diversity, equity, and inclusion policies. ^A
- Instructed monthly CPR classes, installed smoke detectors, administered a sharps disposal program, instructed Stop the Bleed classes, held the Residents’ 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
- Collaborated with the Village of Glenview applying for a federal grant for communications equipment. ^{I,E}
- Completed the Ravinia Fire Station replacement. ^I
- Conducted a cost analysis for fire department service to the City of Highwood. ^{F,E}
- 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
- Evaluated and enhanced the department Health and Safety Officer Program. ^P
- Drafted and implemented new standard operating guidelines for the Police and Fire UTV. ^P
- Updated the Department’s succession plan. ^P

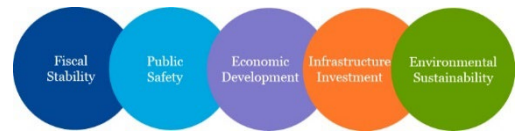
2024 OBJECTIVES

- 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 policies and procedures and instruct personnel for the transition to digital radio communications. ^P
- Have digital radio equipment installed in apparatus and fire stations. ^{P,I}
- Conduct the Department’s Community Fire Academy in the third and fourth quarter. ^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

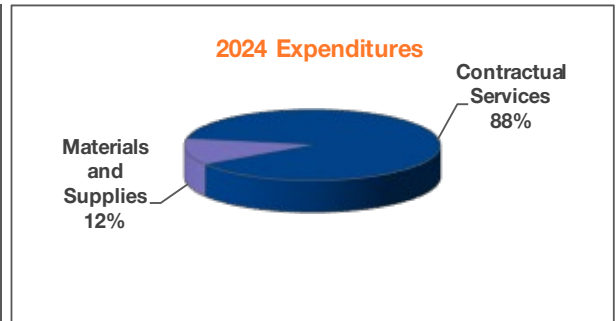


Account Code: 1110401
Budgeted Full-time Equivalent Positions: 9.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	169,700	220,900	220,900	144,200
Materials and Supplies	16,200	20,200	20,200	19,700
Capital, Transfers, Debt	78,700	56,000	56,000	-
TOTAL	264,600	297,100	297,100	163,900



2023 OBJECTIVES ACCOMPLISHED

- Trained all personnel on new pharmaceutical storage procedures. ^P
- Responded to 3,146 emergency medical calls in 2022. ^P
- Purchased and placed in service new automatic compression devices for CPR. ^P
- Trained personnel on new Rescue Task Force response bags (active shooter). ^P
- Re-certified all personnel in Cardiopulmonary Resuscitation (CPR). ^P
- Partnered with local EMS programs providing field experience for students. ^P
- Fit-tested all members to the proper size of N95 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 all vehicles with active shooter go bags and ballistic gear. ^P
- Re-certified paramedics in Advanced Cardiac Life Support (ACLS). ^P
- Continued nursing/assisted living statistics and information correspondence with their directors. ^P

2024 OBJECTIVES

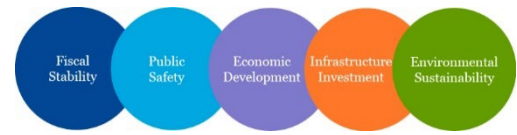
- Re-certify paramedics by the end of the first quarter in Pediatric Advanced Life Support (PALS). ^P
- Complete paramedic training utilizing an advanced obstacle course in airway and trauma with multiple scenarios to sharpen the skills of prehospital providers. ^P
- Train all personnel on new anti-choking devices per EMS system protocol. ^P
- Continue nursing/assisted living statistics and information correspondence with their directors. ^P
- In cooperation with Highland Park Hospital EMS, provide members for EMS System Planning Committee. ^P
- Coordinate operations with North Shore Physician Vehicle Program for enhanced EMS community offerings. ^P
- Send three new members to Paramedic class. ^P
- Train with Highland Park Police personnel 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

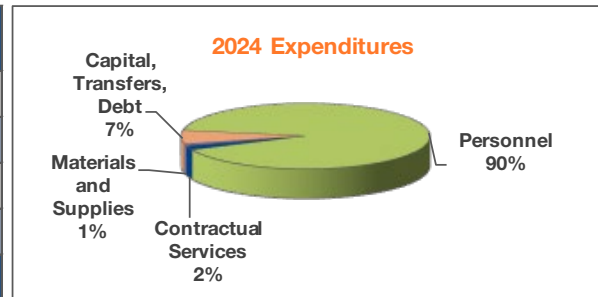


Account Code: 1110402
 Budgeted Full-time Equivalent Positions: 42.0

PURPOSE

The Fire Suppression and Training 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	6,875,200	7,310,600	7,310,600	7,633,800
Contractual Services	432,800	519,400	519,400	173,100
Materials and Supplies	96,100	81,900	81,900	81,900
Capital, Transfers, Debt	-	620,000	620,000	565,000
TOTAL	7,404,100	8,531,900	8,531,900	8,453,900



2023 OBJECTIVES ACCOMPLISHED

- Department hosted four Illinois Fire Service Institute Courses. ^P
- Certified two firefighters to the basic fire officer level. ^P
- Certified two members as Advanced Technician Firefighter. ^P
- Certified three members as Child Passenger Safety Technician. ^P
- Certified one member 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 Incident Command. ^P
- Certified one member as Health and Safety Officer. ^P
- Certified one member in ICS-300 and one member in 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

2024 OBJECTIVES

- Certify two members in Dive Rescue. ^P
- Certify two members as Fire Apparatus Engineer. ^P
- Certify 3 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:

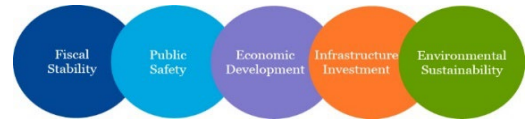
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

FIRE DEPARTMENT EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110400 Fire Administration				
1110400.51010 Full Time Labor	392,100	407,000	407,000	426,500
1110400.51030 Over Time Labor	100			500
1110400.52010 FICA	4,300	4,500	4,500	4,800
1110400.52020 Medicare	5,500	5,900	5,900	6,200
1110400.52030 IMRF	3,800	1,600	1,600	2,100
1110400.52060 Insurance - Health/Dental	58,100	61,500	61,500	61,500
1110400.52090 Insurance - Life	400			
1110400.61090 Professional Services - Other	403,000	418,100	418,100	433,800
1110400.62010 Professional Development	2,900	1,300	1,300	2,500
1110400.62020 Membership Dues & Licenses	7,000	7,100	7,100	8,200
1110400.62030 Postage		100	100	100
1110400.62050 Photo & Printing	900	500	500	500
1110400.62060 Receptions & Ceremonials	1,500	1,500	1,500	1,500
1110400.62110 Employee Appreciation	600	700	700	700
1110400.62120 Education & Training	1,300	1,300	1,300	1,300
1110400.62150 Repairs	200			100
1110400.62160 Maintenance of Equipment	22,100	21,800	21,800	25,500
1110400.63050 Utilities - Mobile Phones	3,500	4,000	4,000	4,000
1110400.64604 Equipment Charges	22,400	27,600	27,600	6,300
1110400.64605 IT Charges	129,800	155,000	155,000	138,100
1110400.65010 Supplies - Books & Periodicals	500	500	500	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	1,500	1,500	500
1110400.66040 Furnishings & Small Equipment	300	400	400	400
Total Fire Administration	1,064,700	1,124,800	1,124,800	1,128,000
1110401 Fire Emergency Medical				
1110401.61060 Professional Services - Med	14,100	18,500	18,500	19,800
1110401.61090 Professional Services - Other	45,800	62,400	62,400	59,500
1110401.62120 Education & Training	7,300	11,500	11,500	33,000
1110401.62150 Repairs				100
1110401.62160 Maintenance of Equipment	1,000	3,000	3,000	3,000
1110401.64604 Equipment Charges	101,600	125,500	125,500	28,800
1110401.65010 Supplies - Books & Periodicals	900			
1110401.65030 Supplies - Clothing	500	700	700	
1110401.65070 Supplies - Chemicals	2,200	2,000	2,000	2,200
1110401.65080 Supplies - Medical & Lab	9,300	10,500	10,500	10,500
1110401.65100 Supplies - Small Tools	900	1,500	1,500	1,500
1110401.65120 Supplies - Department	1,200	2,000	2,000	2,000
1110401.66040 Furnishings & Small Equipment	1,300	3,500	3,500	3,500
1110401.71040 Machinery & Equipment	78,700	56,000	56,000	
Total Fire Emergency Medical	264,600	297,100	297,100	163,900
1110402 Fire Suppression & Training				
1110402.51010 Full Time Labor	5,192,800	5,632,000	5,632,000	5,934,200
1110402.51030 Over Time Labor	665,000	543,600	543,600	559,900
1110402.52020 Medicare	81,400	89,500	89,500	94,200
1110402.52060 Insurance - Health/Dental	929,800	1,045,500	1,045,500	1,045,500
1110402.52090 Insurance - Life	6,200			
1110402.61090 Professional Services - Other	1,900	2,200	2,200	2,200
1110402.62020 Membership Dues & Licenses	8,300	8,300	8,300	8,800
1110402.62090 Laundry & Uniforms	100	800	800	800
1110402.62120 Education & Training	25,700	28,000	28,000	32,800

FIRE DEPARTMENT EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110402.62160 Maintenance of Equipment	27,500	23,800	23,800	23,800
1110402.63040 Utilities - Telephone		100	100	100
1110402.64604 Equipment Charges	369,300	456,200	456,200	104,700
1110402.65010 Supplies - Books & Periodicals	300	600	600	600
1110402.65030 Supplies - Clothing	72,800	60,000	60,000	60,000
1110402.65040 Supplies - Repairs	1,600	1,600	1,600	1,600
1110402.65050 Supplies - Maintenance	200	300	300	300
1110402.65070 Supplies - Chemicals	1,800	2,000	2,000	2,000
1110402.65100 Supplies - Small Tools	3,300	3,400	3,400	3,400
1110402.65120 Supplies - Department	10,200	11,000	11,000	11,000
1110402.66040 Furnishings & Small Equipment	5,800	3,000	3,000	3,000
1110402.71040 Machinery & Equipment		620,000	620,000	565,000
Total Fire Suppression & Training	7,404,100	8,531,900	8,531,900	8,453,900

General Fund Total for Fire Department	8,733,400	9,953,800	9,953,800	9,745,800
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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	4,359,700	3,308,900	3,308,900	
1410720.83001 Lease Principal Expense	39,900			
1410720.83002 Lease Interest Expense	27,600			
Total Streets & Other Capital Project Fund	4,427,200	3,308,900	3,308,900	-

2220840 Equip Maint & Replacement - FD

2220840.51010 Full Time Labor	95,100	99,100	99,100	103,600
2220840.51030 Over Time Labor	100	900	900	900
2220840.52010 FICA	5,700	6,200	6,200	6,500
2220840.52020 Medicare	1,300	1,500	1,500	1,500
2220840.52030 IMRF	5,000	2,100	2,100	2,900
2220840.52060 Insurance - Health/Dental	19,400	20,500	20,500	20,500
2220840.52090 Insurance - Life	100			
2220840.61090 Professional Services - Other	300	700	700	700
2220840.62120 Education & Training	300	400	400	400
2220840.62150 Repairs	8,300	11,000	11,000	13,000
2220840.62160 Maintenance of Equipment	1,500	5,500	5,500	3,000
2220840.65030 Supplies - Clothing	500	700	700	700
2220840.65100 Supplies - Small Tools	700	1,200	1,200	1,200
2220840.65120 Supplies - Department	41,700	46,800	46,800	50,000
2220840.65140 Gas, Oil & Anti-Freeze	61,100	44,000	44,000	44,000
2220840.71040 Machinery & Equipment	649,500			260,000
Total Equip Maint & Replacement - FD	890,600	240,500	240,500	508,800

Fire Department Total All Funds	14,052,900	13,514,900	13,514,900	10,266,400
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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.

COMMUNITY DEVELOPMENT

HP Downtown Highland Park

RAVINIA FARMERS MARKET SINCE 1976
raviniarafarmersmarket.org

Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 2 - OCTOBER 27
7 AM - 1 PM
raviniarafarmersmarket.org

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.

Plan Review, Inspection and Enforcement Services

Over the past year,¹ the Building Division reviewed plans and issued 4,209 permits for construction activity, above the long-term average number and 16.1% more than last year. The 89 unit Albion II at Renaissance Place multi-family development was successfully completed in spring of 2023. The 22 unit 425 Bloom townhouse development, and the 13 unit multi-family development at 55-57 St. Johns are both expected to be completed in 2023.

The Department conducted 11,176 non-fire prevention-related inspections¹, which is fewer than last year but above the long-term average as construction continued on major buildings. Staff responded to an average of 75 customer calls and 13 customer visits per day.

BY THE NUMBERS¹

The Building Division's front-line customer service staff responded to 75 customer calls and 13 customer visits per day on average.

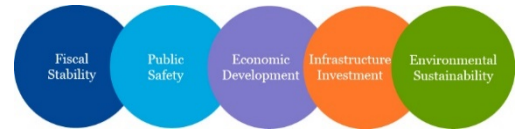
The Planning Division authored 101 technical / advisory reports for 63 public meetings.

BY THE NUMBERS¹

The Building Division issued 4,209 permits and conducted 11,176 building & property maintenance inspections, and 2,304 life safety inspections.

¹ August 2021 through July 2022.

COMMUNITY DEVELOPMENT OVERVIEW



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 101 detailed reports regarding development considerations at 63 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 2022-2023 policy work included the adoption of the City's first-ever preservation plan, and policy recommendations related to mural arts, complete streets, bicycle parking, electric vehicles, and other zoning code improvements.

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 associations³. 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 74 privately-owned affordable units.⁴ 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 \$719K that will bolster the Housing Trust Fund's affordable housing scattered site and development grant funding capacity.

The Planning Division administers the City's housing regulations that require the creation of affordable housing units as part of private developments throughout the City. Since policy inception, 11 affordable ownership units and 52 rental units have been developed⁵ for a total of 63 units within otherwise market-rate developments. The City has contractual commitments from developers for another 13 units within market-rate projects currently under construction, or approved through the planned development process.⁶ These development projects also include payments in-lieu of affordable units not provided on-site of \$719,120⁷, bolstering the Housing Trust Fund's affordable housing scattered site and development grant funding capacity. These units, along with scattered site units

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.

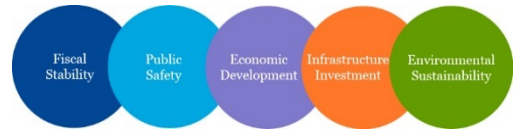
⁴ The City's Community Land Trust.

⁵ Developed means granted a certificate of occupancy by July 2023.

⁶ These 13 affordable units include: two (2) ownership units for the Park Sheridan at 1950-64 Sheridan Rd., eight (8) townhomes (two rental, six 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.

⁷ Payments in-lieu of affordable housing units include: \$200,000 (already received) - Park Sheridan at 1950-64 Sheridan Rd., \$148,320 - Wolbright development at 650 Walnut, and \$370,800 - Hidden Oak subdivision at Compton and Livingston. Note that the Wolbright development approvals also include a \$150,000 contribution to the Housing Trust Fund to satisfy the required Public Benefit for this development.

COMMUNITY DEVELOPMENT OVERVIEW



created through CPAH, contribute to the City’s goal of increasing the number of affordable housing by 80⁸ units to achieve the minimum requirements of the Affordable Housing Planning and Appeals Act. 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 2021-2023, including a Ravinia streetscape plan, completion of Move HP – Bike/Walk 2030 update, the creation of a Historic Preservation Plan, and strategic planning initiatives related to the City’s Housing Program, including financing and capital projects. Work toward implementing the City’s Sustainability Plan and MoveHP Plan include legislative / policy initiatives related to complete streets policy, bicycle parking requirements and electric vehicle Code provisions. Other important efforts included recommendation of a Mural Arts program and education and outreach related to the celebration of the 40th anniversary of the City’s Historic Preservation Program. Moreover, staff implemented the replacement of refuse/recycling receptacles and bike racks in downtown, and managed the development of a plan for street furniture replacement including fixed benches, and movable tables and chairs. In the Ravinia District, staff developed capital improvement priorities, and pursued selection and installation of a bicycle parking shelter.

COMMUNITY DEVELOPMENT IMPACT

The City celebrated the 40th anniversary of its Historic Preservation Program and began to implement its first ever Historic Preservation Plan – adopted in Nov. 2022.

A Year of Significant Transition

Similar to last year, 2023 is a year of significant transitions. After completing implementation of a new system for Community Development Fire Prevention services in collaboration with the Fire Department, staff engaged in the implementation of a new enterprise permitting and licensing system in late 2022 and 2023. This work required intensive process mapping, database configuration and testing, and troubleshooting by the City’s subject matter experts alongside the vendor’s technical project support team. Staff engaged in extensive training and implementation tasks beginning in 2022, and continued into 2023 to successfully implement this best in class system to improve permit operations, record keeping, and customer service.

COMMUNITY DEVELOPMENT IMPACT

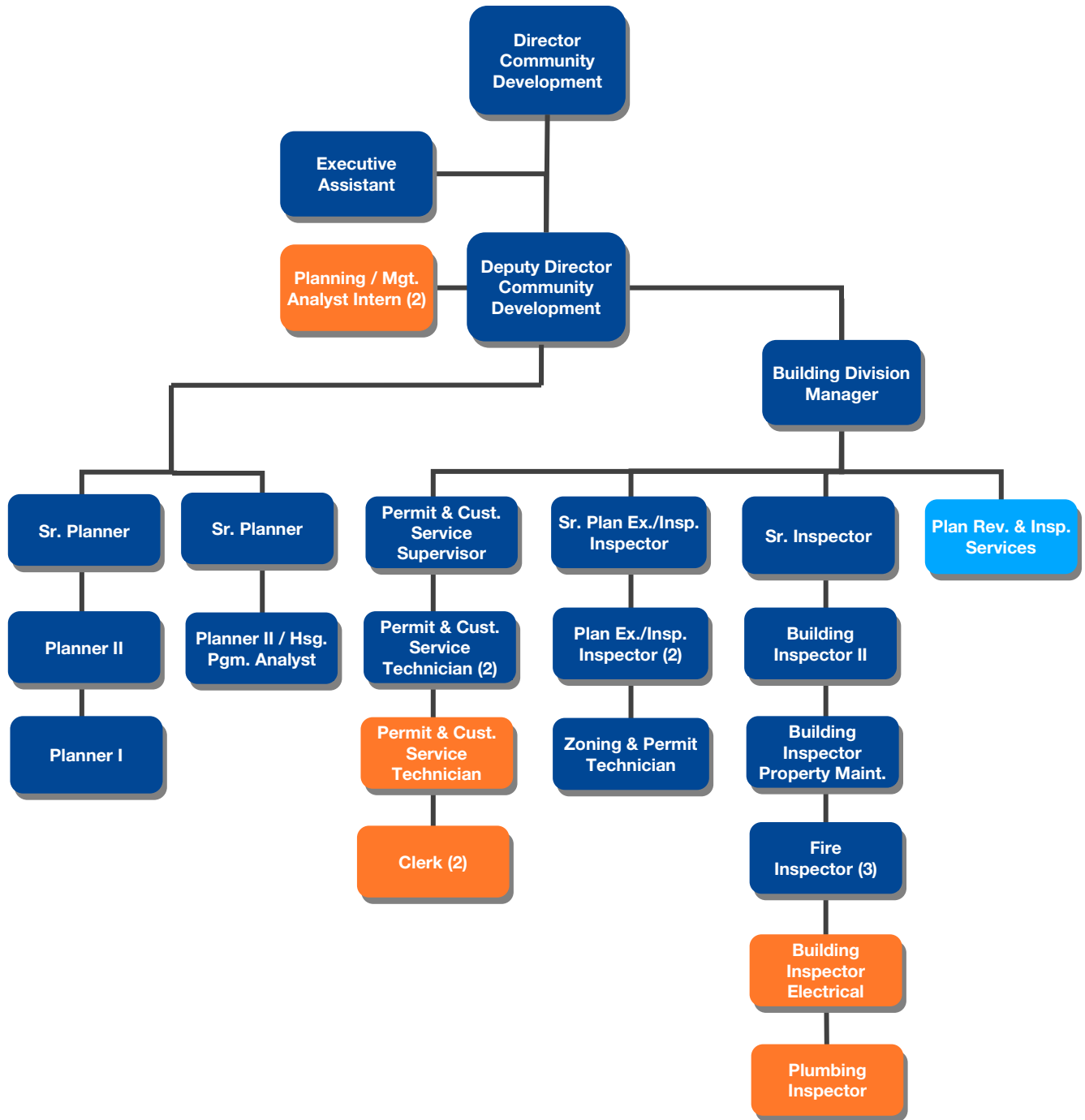
The City implemented a best in class enterprise permitting and licensing database to improve customer service and modernize operations to include electronic plan/application submittals and online payments. A new online customer portal will be implemented in FY-2023 to manage all plans, permits, fees, interdepartmental review, communication, and related matters.

Lastly, 2023 also marked a year of tremendous staff transition and training with about half of the Planning Division, three-fourths of the Plan Review Unit and about half of Front Counter unit made up of staff serving the City for less than two years, not including various staff promoted to new roles during that time. The Department worked together to overcome this tremendous operational challenge while successfully serving its customers.

⁸ The 80 unit goal is from the Illinois Housing Development Authority’s (IHDA) 2019 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.

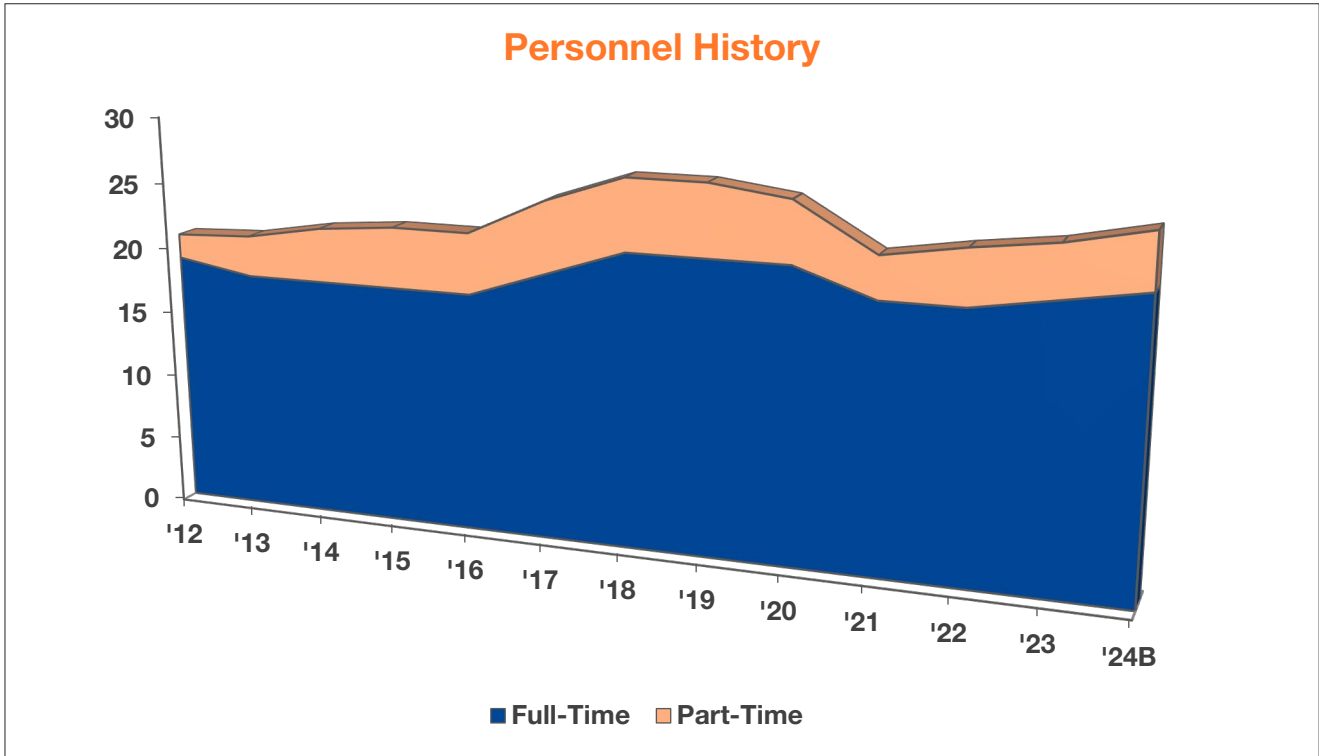
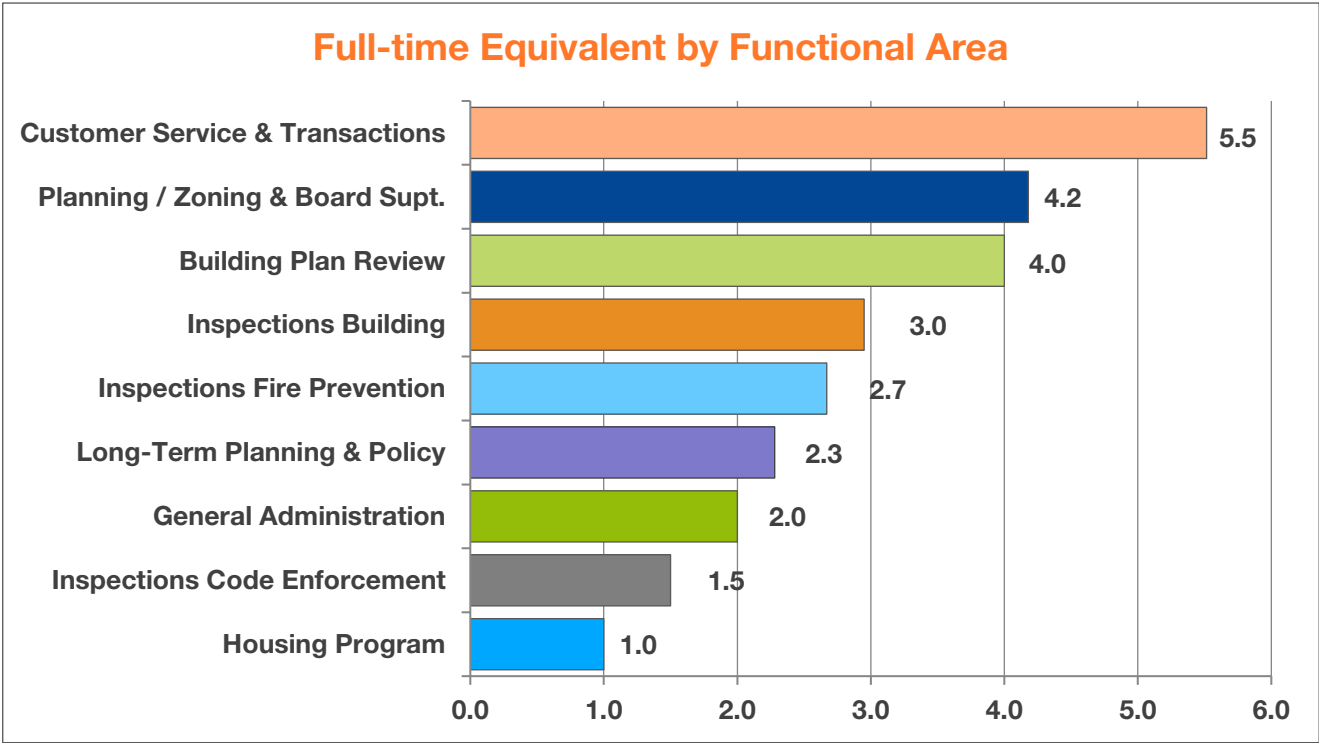
⁹ The City’s Inclusionary Housing Zoning Code requires 20% of units be affordable. After the application of market-rate unit bonuses, the effective rate is no less than 15%.

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART

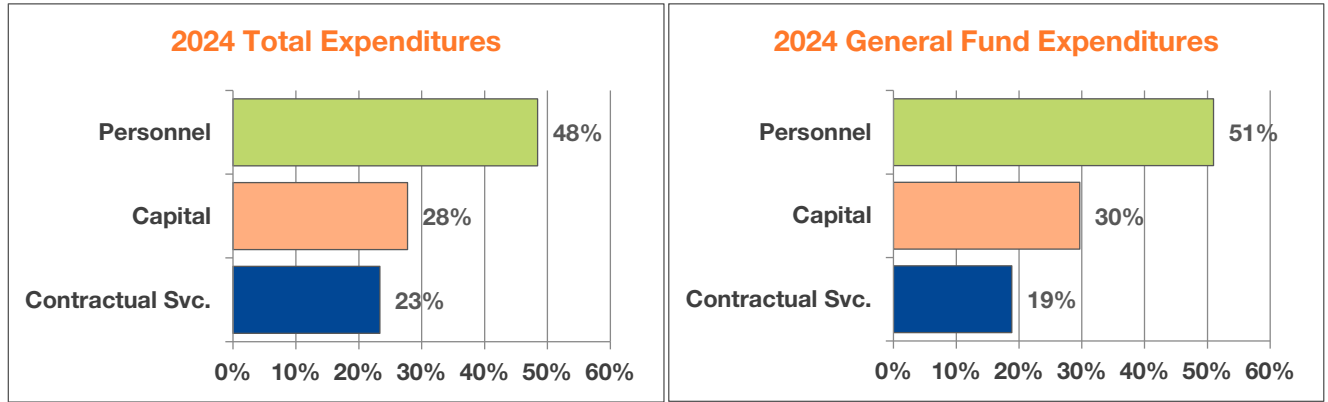


Full Time
Part-Time
Contractual

COMMUNITY DEVELOPMENT PERSONNEL



COMMUNITY DEVELOPMENT DEPARTMENT BUDGET SUMMARY

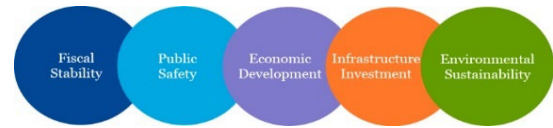


Expenditures by Program	Pg. No.	Total 2022 Actual	Total 2023 Budget	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease) '24 Bud. vs. '23 Est. Dollar	Percent
Building Division ^{1,2}	190	2,319,100	2,699,100	2,699,100	2,874,100	175,000	6.5%
Planning Division ^{1,3}	191	933,300	1,625,900	1,625,900	2,869,000	1,243,100	76.5%
Historic Preservation Commission ⁴	220	3,000	9,000	9,000	19,800	10,800	120.0%
Housing Commission	221	6,500	7,300	7,300	7,800	500	6.8%
Plan and Design Commission	223	7,000	8,100	8,100	8,800	700	8.6%
Zoning Board of Appeals	227	8,700	11,400	11,400	11,700	300	2.6%
Total General Fund		3,277,500	4,360,600	4,360,600	5,791,200	1,430,600	32.8%
Tax Increment Fin. (TIF) - Ravinia ⁵	292	-	177,000	177,000	-	(177,000)	100.0%
Total Other Government Funds		-	177,000	177,000	-	(177,000)	100.0%
Housing Trust Fund ⁶	346	1,396,100	389,100	389,100	401,800	12,700	3.3%
Total Fiduciary Funds		1,396,100	389,100	389,100	401,800	12,700	3.3%
Total All Funds		4,673,600	4,926,700	4,926,700	6,192,900	1,266,200	25.7%

Notable Budget Comments:

1. Personnel changes include the addition of one Planner, restructuring of one Building/Housing Inspector position and increased Plumbing Inspector hours, along with consistency with the City's compensation plan and anticipated higher insurance costs.
 2. Building Division - higher costs for reallocation of IT Charges between City divisions due to updated usage data and equipment charges consistent with Eqp. Fund expenditures.
 3. Planning Division - higher expenditures for Second St. updates and Central Business District streetscape, consistent with the City's 10-Year CIP, net of lower professional service costs given a 2023 City master plan update and lower costs for reallocation of IT Charges between City divisions due to updated usage data.
 4. Historic Preservation Commission - higher professional svcs. for an architectural/historic resource survey, which is potentially 70% grant funded.
 5. TIF – lower capital expenditures due to prior year Ravinia District streetscape improvements. See the Capital Section for planned future year expenditures within the City's 10-Year CIP.
 6. Housing Trust Fund – higher activities programming cost for scattered site/grants (CPAH).
- See Glossary of Terms and Funds in the Appendix.

COMMUNITY DEVELOPMENT PERFORMANCE MEASURES

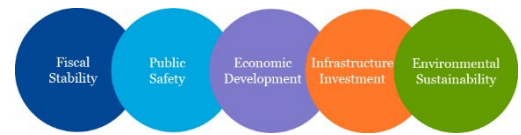


Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting the City’s goals and objectives. The City views its performance measures as a priority and continually develops and refines performance data and targets.

City Objective	Department Goal	Performance Measure ¹	2022 Actual	2023 Target	2023 Estimate	2024 Target
Public Safety	Ensure that plans are consistent with Code and reviewed on a timely basis	Proportion of small residential / misc ^{2,3} plans reviewed within 12 business days	79%	90%	80%	90%
		Proportion of Commercial and large Residential plans reviewed within 15 business days ³	68%	90%	70%	90%
	Ensure quality inspections are conducted consistent with Code and in a timely manner	Proportion of building permit inspections conducted within one business day from request ⁴	95%	90%	85%	90%
		Percent of Initial Life Safety Inspections Completed ⁵	40%	50%	35%	50%
Economic Development	Ensure timely permit issuance for complete applications, including solar permit review	Proportion of complete applications issued a permit within two business days of plan review approval ⁶	70%	90%	70%	90%
	Ensure residents high quality of life through code enforcement efforts	Number of Customer Requests	1,300	N/A ⁷	1,100	N/A ⁸
		# of Notices of Violation Issued	120	N/A ⁷	100	N/A ⁸
		% Compliance Achieved	90%	90%	95%	90%
Secure additional affordable housing units	Number of units (ownership / rental) obtained through grant making ⁸	3/0	9/2	2/0	10/0	

Notable performance measure comment:

1. These performance measures reflect highlights of the Department's operations and are not all inclusive.
2. Metric is defined as residential accessory structures, deck/patios/stoops, walks, pools, generators, solar panels, fences, and driveways including drainage and grading review.
3. Performance is below target due to staffing shortages both internally (turnover) and 3rd party consultants / industry-wide staffing shortages.
4. Based on a sample of scheduling data. This metric relates to construction-related inspection requests and does not include property maintenance inspections.
5. 2023 target reset given considerable work associated with creating fire pre-plans for each building. This initiative along w/medical leaves & database implementation reduced the # of inspections completed in 22/23.
6. All permit types. End of 2022 through 2023 - 1/3rd of Front Counter Unit staff new to the organization.
7. This is reporting on the number of customer requests/complaints/violations, therefore no target provided. The target is provided in the % compliance achieved. The number of Customer Requests is an est. of all requests.
8. CPAH's townhome development was delayed and is now expected to occur in FY-2024 and that development will only include ownership units, thus there are fewer rental units and more ownership units shown.



FIVE-YEAR OPERATIONAL PLAN

For the past five years the Department’s operational plan has focused on succession planning, personnel capacity training, and process efficiencies, all to better serve the public. This strategic plan’s primary objective is to modernize the Department’s service operations, transitioning from the early years of the new century into a technology-driven enterprise reflective of 2020s best practices. The Department has established a core group of managers and supervisors to lead that effort. The Community Development leadership team has met the challenge to effectively implement these changes while also modifying the strategic approach due to the recent pandemic and subsequent labor shortages. Management challenges associated with the pandemic’s operating environment have reinforced the value-added and strategic purpose of many of these 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 via the mail within a matter of weeks. That 2020 baseline continues to serve the Department well in 2023 and beyond as new electronic services, such as online payments, still carry value as we transition out of the pandemic. The progress of recent years, even achieved during the pandemic, 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 Community Development department relies upon. Investments include transitions to electronic records, telephone automation, mobile computer technology, and the customization and implementation of database systems. In 2019, the City began the process of acquiring new enterprise permitting & licensing (EP&L) software, and in 2020-21 the Community Development department began the implementation of the community development module, which was delayed to 2022-23 due to the software vendor’s staff shortages. This software will transform the City’s permitting, inspections, and plan review operations in both the Building and Planning divisions, as well as linkages to Public Works, Finance, and the City Clerk’s offices. The new software represents perhaps the most impactful strategic investment in the department in the past five years. Not only does it create new customer relation experiences but also improves and streamlines internal coordination.

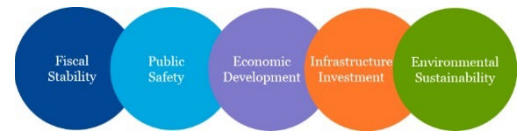
The City’s EP&L system is the main tool staff use to document and track the progress of every development project, primarily used in managing all permits and inspection workflow – and used by every employee in Community Development. Further, the new community development module will be integrated with electronic plan review software, which will reduce workflow time by speeding up communication and transfer of materials between the City and applicants. The new community development module 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 as needed.

Since 2020, the pandemic and its aftermath have tested that design as the volume and rhythm of construction work has been more variable and inconsistent than historic averages. Labor was tailored to the current-demand, which helped minimize the negative impacts of position layoffs during late 2020. However, the difficulty of staffing functions due to subsequent labor shortages presents an on-going challenge. Here again the use of contract services aids the organization during transitions. The pandemic environment tested the department’s organization in these regards, and the outcomes demonstrated the value and reliability of the organization’s staffing design.

COMMUNITY DEVELOPMENT BUILDING DIVISION

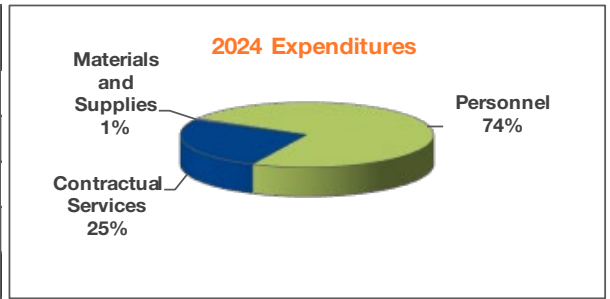


Account Code: 1110500
Budgeted Full-time Equivalent Positions: 18.68

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	1,890,300	1,987,200	1,987,200	2,118,000
Contractual Services	409,400	681,800	681,800	736,500
Materials and Supplies	19,400	30,000	30,000	19,600
Capital, Transfers, Debt	-	-	-	-
TOTAL	2,319,100	2,699,100	2,699,100	2,874,100



2023 OBJECTIVES ACCOMPLISHED

- Issued 4,209 permits and performed over 11,176 inspections through various phases of construction and code enforcement activities.¹ Customer service staff responded to 19,014 calls², 7,937 emails, and 2,826 walk-in visits, averaging about 75 customer calls and 13 in-person customers per day³. The Fire Prevention Bureau conducted 2,304 life safety related inspections.⁴ P,E
- Managed stakeholder responsibility in the implementation of City’s ERP enterprise permitting and licensing (EP&L) module for front-counter customer service, plan review, and inspections operations related to all permitting. Assessed, documented and mapped business processes and made tactical improvements to building operations. 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 on related training materials for new software systems. F,E
- Improved communication through website and permit handout updates. F,E
- Monitored and assessed new building codes, including Illinois Stretch Code. P,E,S
- Assessed Sol-Smart Gold⁵ designation, continued inspector training related to solar energy installations, and implemented commitment to three-day plan review 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

2024 OBJECTIVES

- Review and process permit applications and administer land use and construction codes effectively. A
- Recommend and implement building code amendments related to International Code Council’s 2021/24 code cycles, and State of Illinois Building Stretch Code as directed by Council. P,E,S
- Continue cross-training program, in multiple personnel functions, for improved customer service. F,E
- Contribute to the City’s diversity, equity, and inclusion policies and initiatives. A

¹The period Aug. 2022 - Jul. 2023

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.

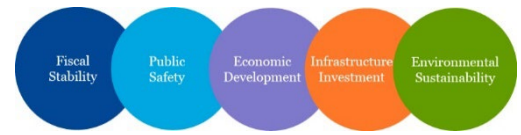
⁴ The period Aug. 2022 - Jul. 2023.

⁵ 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

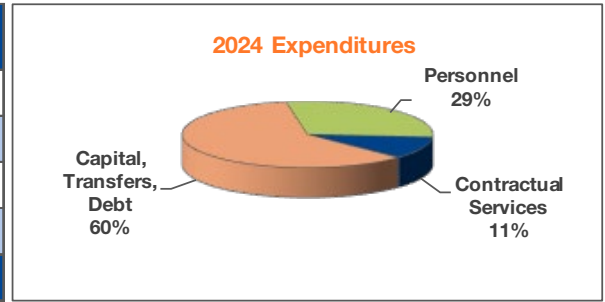


Account Code: 1110501
Budgeted Full-time Equivalent Positions: 7.5

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	641,000	671,800	671,800	834,200
Contractual Services	140,700	423,500	423,500	307,500
Materials and Supplies	7,500	8,600	8,600	8,700
Capital, Transfers, Debt	144,000	522,000	522,000	1,718,600
TOTAL	933,300	1,625,900	1,625,900	2,869,000



2023 OBJECTIVES ACCOMPLISHED

- Administered and advised four land use boards and commissions, prepared 101 technical reports, and facilitated 63 public meetings/hearings. ^E
- Managed stakeholder responsibility in implementation of the City's ERP enterprise permitting and licensing (EP&L) module for all board and commission processes. Assessed and documented and mapped business processes and made tactical improvements to interdivisional operations. ^{F, E}
- Started work on code amendments and policy recommendations for implementation of *MoveHP* objectives related to bicycle parking regulations and the City's "Complete Streets" policy. ^{I, E, S}
- Managed the development of conceptual / schematic design alternatives to improve Second Street pedestrian friendliness, with improvements expected in 2024-5, and the development of a streetscape furniture amenity plan for downtown. ^{I, E}
- Facilitated stakeholder input and outreach meetings, oversaw the development of updated Ravinia TIF district capital improvements cost estimates and the developed district capital investment priority plan.
- Developed code amendments aimed at improving clarity, streamlining processes and expanding development rights while providing needed protections. ^{F, E, S}
- Facilitated and managed the implementation of a bike shelter in the Ravinia Business District.
- Commemorated the 40th anniversary of the City's historic preservation program through education and outreach activities - e.g. developed and conducted two successful informational bike tours, attended by over 90 participants. ^{E, S}
- Procured professional services and commenced Master Plan update project. ^A

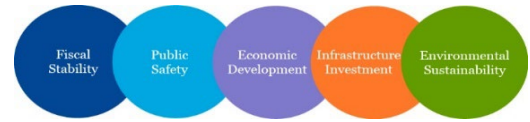
2024 OBJECTIVES

- Further refine EP&L module to improve operations and customer service. ^{F, E}
- Complete strategic planning initiative related to the City's housing program. ^E
- Create and implement community outreach and education programming per Historic Preservation Plan. ^C
- Implement Second Street streetscape improvements. Implement the downtown streetscape plan for benches, bike racks, tables and trash receptacles. ^{E, I}
- Manage the development and completion of a Master Plan update. ^A
- Support the City's diversity, equity, and inclusion policies and initiatives. ^A
- Prepare code amendments and policy recommendations for implementation of *MoveHP* objectives related to bicycle parking regulations and the City's "Complete Streets" policy. ^{I, E, S}

City Priorities Key:

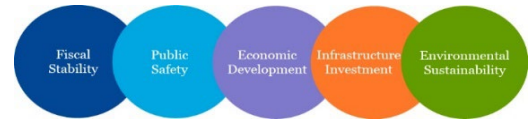
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

COMMUNITY DEVELOPMENT DEPT. EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110500 Building				
1110500.51010 Full Time Labor	1,178,100	1,233,700	1,233,700	1,323,200
1110500.51020 Part Time Labor	141,300	178,600	178,600	195,300
1110500.51030 Over Time Labor	103,800	110,600	110,600	115,300
1110500.52010 FICA	86,000	93,700	93,700	100,300
1110500.52020 Medicare	20,300	22,100	22,100	23,700
1110500.52030 IMRF	70,600	30,800	30,800	42,400
1110500.52060 Insurance - Health/Dental	288,900	317,800	317,800	317,800
1110500.52090 Insurance - Life	1,400			
1110500.61090 Professional Services - Other	172,300	376,600	376,600	384,400
1110500.62010 Professional Development	4,400	7,500	7,500	7,700
1110500.62020 Membership Dues & Licenses	700	1,300	1,300	1,300
1110500.62030 Postage	300	1,000	1,000	1,000
1110500.62050 Photo & Printing	1,600	2,500	2,500	3,000
1110500.62100 Activities Programming Costs	200	4,000	4,000	4,000
1110500.62110 Employee Appreciation	500	800	800	800
1110500.63050 Utilities - Mobile Phones	15,200	14,400	14,400	14,400
1110500.64604 Equipment Charges	66,600	72,100	72,100	87,700
1110500.64605 IT Charges	147,600	201,700	201,700	232,300
1110500.65010 Supplies - Books & Periodicals	1,600	4,400	4,400	1,500
1110500.65020 Supplies - Office	3,900	5,500	5,500	5,500
1110500.65030 Supplies - Clothing	400	2,000	2,000	2,000
1110500.65120 Supplies - Department	1,900			
1110500.66040 Furnishings & Small Equipment	2,300	1,000	1,000	1,500
1110500.66060 Computer Software & Hardware	9,400	17,100	17,100	9,100
Total Building	2,319,100	2,699,100	2,699,100	2,874,100
1110501 Planning				
1110501.51010 Full Time Labor	467,200	485,100	485,100	599,800
1110501.51020 Part Time Labor	13,400	34,900	34,900	45,400
1110501.51030 Over Time Labor	800			
1110501.52010 FICA	28,300	31,600	31,600	39,100
1110501.52020 Medicare	6,800	7,500	7,500	9,400
1110501.52030 IMRF	23,400	9,700	9,700	15,500
1110501.52060 Insurance - Health/Dental	100,600	102,900	102,900	125,100
1110501.52090 Insurance - Life	500			
1110501.61090 Professional Services - Other	22,900	291,400	291,400	190,900
1110501.62010 Professional Development	2,200	5,000	5,000	12,700
1110501.62020 Membership Dues & Licenses	4,100	5,100	5,100	6,000
1110501.62030 Postage	3,800	6,000	6,000	6,000
1110501.62050 Photo & Printing	200	500	500	500
1110501.62110 Employee Appreciation	400	600	600	600
1110501.64604 Equipment Charges	5,700	6,100	6,100	7,500
1110501.64605 IT Charges	101,500	108,800	108,800	83,400
1110501.65010 Supplies - Books & Periodicals	100			300
1110501.65020 Supplies - Office	4,900	5,500	5,500	5,500
1110501.65030 Supplies - Clothing	200	300	300	300
1110501.65130 Business Expenses	200	300	300	300
1110501.66040 Furnishings & Small Equipment	1,800	1,700	1,700	1,500
1110501.66060 Computer Software & Hardware	400	900	900	900
1110501.71030 Improvements Other Than Bldg	144,000	522,000	522,000	1,718,600
Total Planning	933,300	1,625,900	1,625,900	2,869,000
1110900 Historic Preservation Comsn				
1110900.61090 Professional Services - Other	2,500	8,000	8,000	18,100

COMMUNITY DEVELOPMENT DEPT. EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110900.62020 Membership Dues & Licenses	200	300	300	300
1110900.62040 Advertising	400	400	400	500
1110900.62050 Photo & Printing		200	200	500
1110900.62120 Education & Training				400
1110900.65010 Supplies - Books & Periodicals				100
Total Historic Preservation Commission	3,000	9,000	9,000	19,800

1110901 Plan Commission

1110901.61090 Professional Services - Other	4,500	5,500	5,500	6,200
1110901.62040 Advertising	2,500	2,400	2,400	2,500
1110901.65020 Supplies - Office		100	100	100
1110901.65130 Business Expenses		100	100	100
Total Plan Commission	7,000	8,100	8,100	8,800

1110902 Housing Commission

1110902.61090 Professional Services - Other	6,200	6,800	6,800	6,900
1110902.62020 Membership Dues & Licenses	200	200	200	300
1110902.62100 Activities Programming Costs		300	300	500
1110902.65010 Supplies - Books & Periodicals				100
Total Housing Commission	6,500	7,300	7,300	7,800

1110903 Zoning Board of Appeals

1110903.61090 Professional Services - Other	4,300	6,300	6,300	6,500
1110903.62040 Advertising	4,400	5,000	5,000	5,100
1110903.65130 Business Expenses		100	100	100
Total Zoning Board of Appeals	8,700	11,400	11,400	11,700

General Fund Total for Community Development	3,277,500	4,360,600	4,360,600	5,791,200
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143 TIF - Ravinia Fund

1430730.71030 Improvements Other Than Bldg		177,000	177,000	
Total TIF - Ravinia Fund	-	177,000	177,000	-

321 Housing Trust Fund

32105.51010 Full Time Labor	31,000	33,500	33,500	35,200
32105.52010 FICA	1,900	2,100	2,100	2,200
32105.52020 Medicare	400	500	500	500
32105.52030 IMRF	1,700	700	700	1,000
32105.52060 Insurance - Health/Dental	6,100	9,800	9,800	8,200
32105.62100 Activities Programming Costs	1,355,000	342,500	342,500	354,700
Total Housing Trust Fund	1,396,100	389,100	389,100	401,800

Community Development Total All Funds	4,673,600	4,926,700	4,926,700	6,192,900
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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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PUBLIC WORKS

IP Downtown
Highland Park

RAVINIA FARMERS MARKET
SINCE 1976

Local & Sustainable

Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
9 AM - 4 PM

raviniafarmersmarket.org

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. The American Public Works Association accredited the Department. 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, Clavey Road and Central Avenue Bridge are complete. Construction of the Park Avenue West Bridge over the Skokie River is scheduled for completion in 2024. 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 Highland Park, 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.

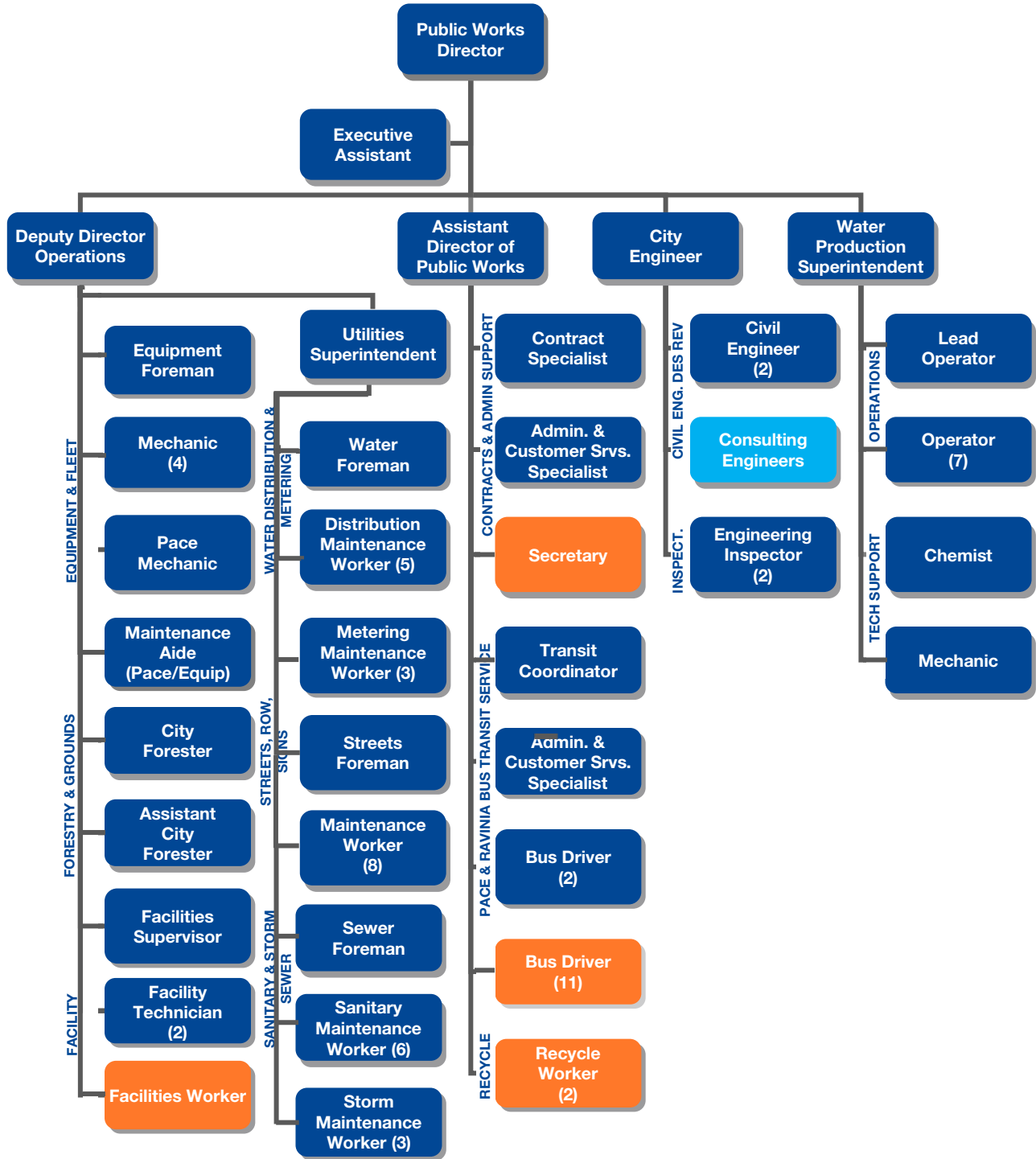
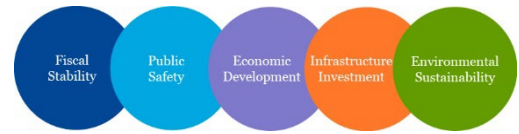
PUBLIC WORKS BY THE NUMBERS

In 2022, the Department rehabilitated a record number of 51 street blocks, asphalt and concrete, the highest number ever!

Upcoming Facility Upgrades

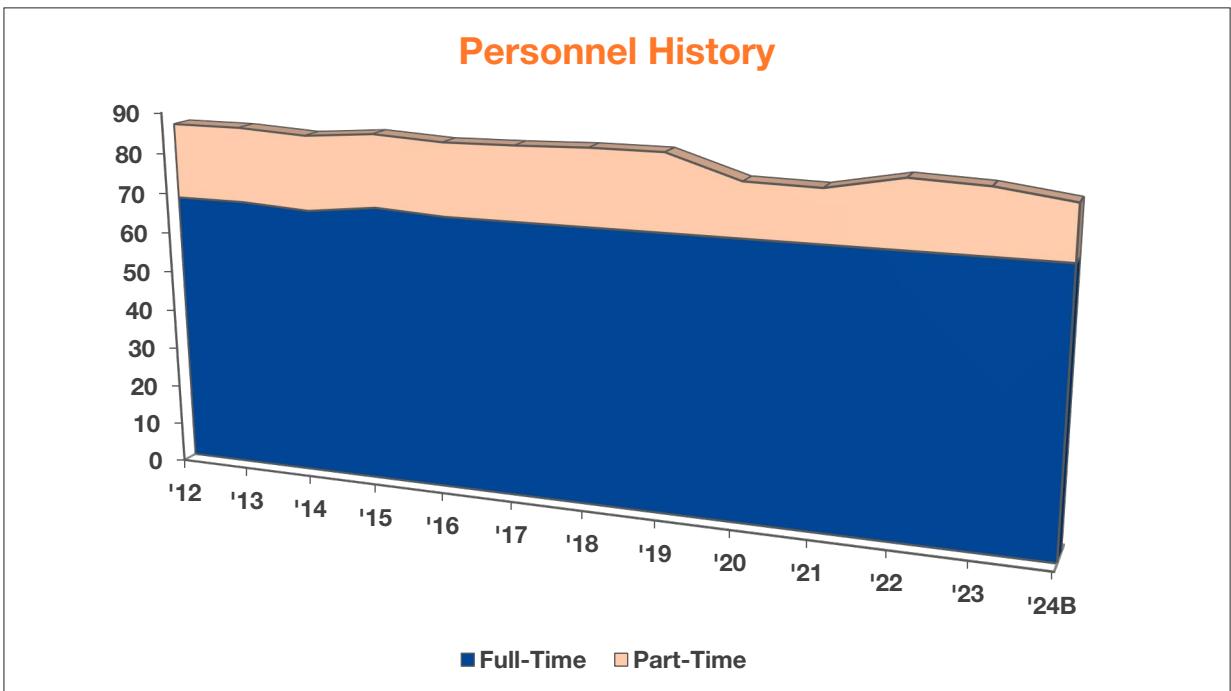
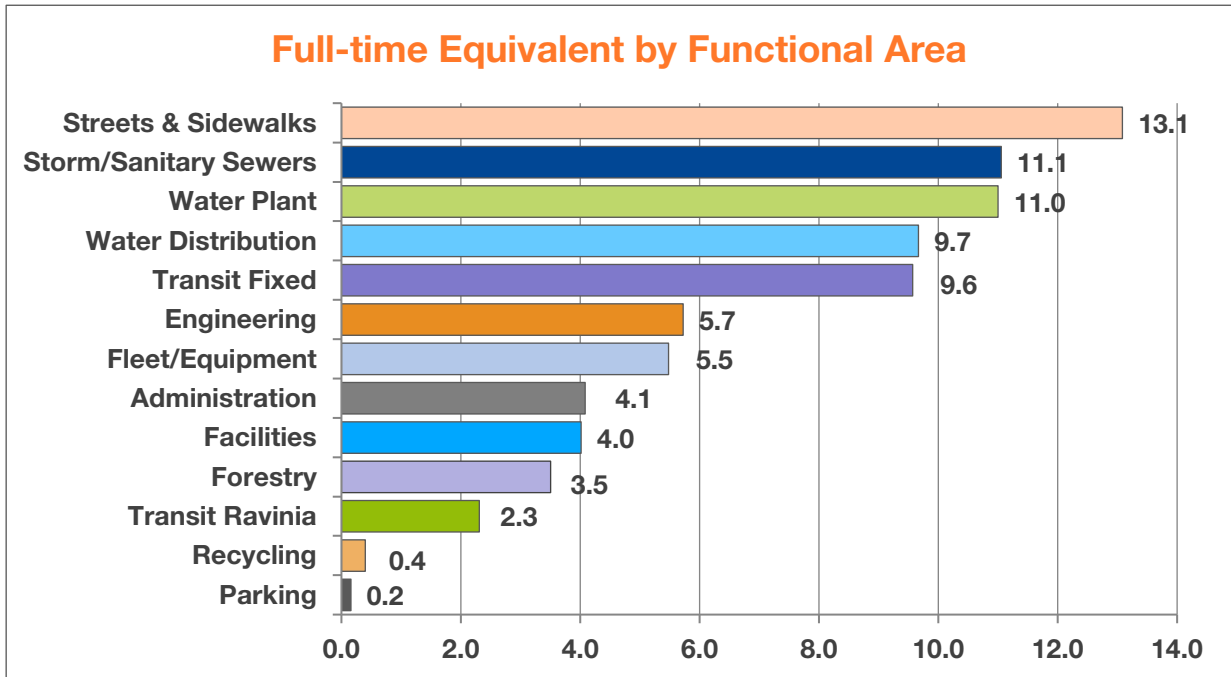
The Department manages City facilities including life safety inspections. The average age of a City buildings exceeds 50 years making them challenging to maintain. The Department had a master plan completed for City facilities. Improvements are completed on a scheduled timeline to ensure the facility is functional, as designed. The Department is instrumental in working with other Departments on the construction of new facilities. The Department will support the planning and implementation process on the renovation of the 1201 Park Avenue West facility, 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



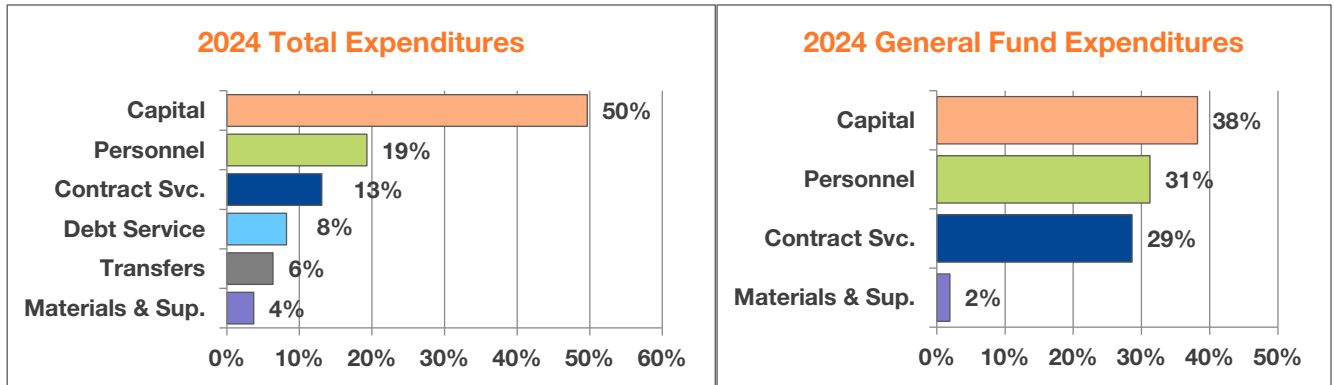
Full Time
Part Time
Contractual

PUBLIC WORKS PERSONNEL



PUBLIC WORKS

DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2022 Actual	Total 2023 Budget	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease) '24 Bud. vs. '23 Est. Dollar	Percent
Administration ^{2,3}	202	748,000	732,400	732,400	723,100	(9,300)	-1.3%
Engineering ²	203	880,100	925,400	925,400	1,000,200	74,800	8.1%
Forestry ^{2,4,5}	204	1,034,300	1,162,600	1,162,600	1,292,500	129,900	11.2%
Facilities ⁵	205	1,808,200	4,035,500	4,035,500	2,070,900	(1,964,600)	-48.7%
Parking Admin., Constr. & Improve. ⁵	206	191,700	955,300	955,300	1,875,200	919,900	96.3%
Transportation Advisory Group	226	-	-	-	-	-	0.0%
Total General Fund		4,662,300	7,811,200	7,811,200	6,961,800	(849,300)	-10.9%
Multi-Modal Transp. Fund ^{2,6,7}	260	3,922,300	5,204,600	5,204,600	5,345,400	140,800	2.7%
Motor Fuel Tax Fund	270	1,814,000	1,201,200	1,201,200	1,346,200	145,000	12.1%
Total Other Govmnt. Funds		5,736,300	6,405,800	6,405,800	6,691,600	285,800	4.5%
Water Fund ^{2,7,8}	304	12,046,000	15,471,000	15,471,000	13,982,700	(1,488,300)	-9.6%
Sewer Fund ^{2,7,8}	316	6,668,000	10,373,000	10,373,000	7,479,600	(2,893,400)	-27.9%
Total Enterprise Funds⁴		18,714,000	25,844,000	25,844,000	21,462,300	(4,381,700)	-17.0%
Capital Fund - Streets ^{8,9}	249	3,922,400	7,819,100	7,819,100	11,105,200	3,286,100	42.0%
Total Capital Fund		3,922,400	7,819,100	7,819,100	11,105,200	3,286,100	42.0%
Equip. Maint. & Replacement ^{2,8}	332	1,665,400	1,800,700	1,800,700	2,330,600	529,900	29.4%
Total Internal Service Funds		1,665,400	1,800,700	1,800,700	2,330,600	529,900	29.4%
Total All Funds¹		34,700,300	49,680,800	49,680,800	48,551,500	(1,129,300)	-2.3%

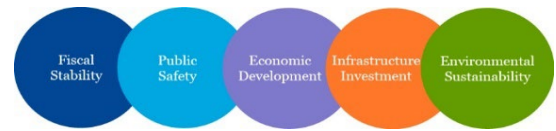
Notable Budget Comments:

- Personnel changes are consistent with the City's compensation plan and collective bargaining requirements, and anticipated higher insurance costs.
- 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, Multimodal Transp. Fund (MMF), Water Fund, Sewer Fund, and Eqp. Fund.
- Admin. - professional services for APWA reaccreditation fees.
- Forestry - higher professional services for central and Ravinia business districts clean-up maintenance.
- Parking, Facilities, and Forestry include updates for parking lots/decks maint./repair (\$1.6 million), Bike Walk (\$490,000), facilities (\$435,000), and tree planting/maint. (\$115,000), consistent with the 10-year CIP.
- MMF - higher eqp. charges consistent with Eqp. Fund costs and lower capital consistent with the 10-Year CIP.
- The Multi-modal Transp., Water, and Sewer Funds include changes in contractual services and materials and supplies reflecting market place cost increases. The Water Fund also includes increases for maint. of eqp. to replace seals and bearings in a leaking raw water pump and higher preventive maint.; prof. svcs. for instruments, controls and SCADA svc.; and eqp. charges, consistent with Eqp. Fund costs.
- 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.
- Capital Fund-Streets 2024 improvements are for Streets (\$5.1 million), Second St. infrastructure (\$4.4 million), Bridges (\$1.1 million), Ravines (\$365,000), and Sidewalks (\$100,000), 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.

PUBLIC WORKS

PERFORMANCE MEASURES



Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting the City’s goals and objectives. The City views its performance measures as a priority and continually develops and refines performance data and targets.

City Objective	Department Goal	Performance Measure	2022 Actual	2023 Target	2023 Estimate	2024 Target
Infrastructure Investment and Fiscal Stability	Complete City infrastructure improvements on-time and within budget. (Only construction contracts that have been fully closed out are included.)	Construction contracts completed on time	100%	100%	100%	90%
		Construction contracts completed within budget	100%	100%	100%	95%
Environmental Sustainability	Investment in sustainability measures to benefit residents and visitors to the City.	Average Yearly investment of \$20 per capita on establishing and maintaining trees in Highland Park. (Tree City USA minimum standard is \$2.).	\$21.54	\$20	\$22	\$20
Public Safety	Ensure compliance with IEPA annual backflow prevention device (cross-connection) testing requirements.	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%	98%	99%
	Increase safety for employees (and residents) by reducing the annual number of preventable accidents for Public Works Department.	Assess each accident and review accidents throughout the year by Public Works Safety Review Board with the goal of achieving zero accidents each year.	11	5	9	5
	Improve City facilities and employee's safety and working environment.	Quickly and effectively respond to Facilities Prioritized Work Orders. Target response time = 2.0 days from receipt of request to completion.	2.6	2.5	2.5	2.4

Notable performance measure comment:

1. These performance measures reflect highlights of the Department's operations and are not all inclusive.

PUBLIC WORKS STRATEGIC LONG RANGE PLAN



OPERATIONAL PLAN

The Public Works Department’s objective is providing excellent, professional, effective, and efficient service, including customer service, infrastructure maintenance and improvement, high quality water provision, and natural resources preservation, while applying proven technology prudently. The Department implements new procedures with restructuring and movement of personnel. 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 which reduce cost and increase efficiencies. The Department uses services such as the State of Illinois Department of Central Management Services (CMS); the Northern Illinois the Municipal Electrical Cooperative (NIMEC) for purchasing electricity; the Intergovernmental Utilities Purchasing Cooperative (IUPC) for purchasing gas; and the Municipal Partnership Initiative (MPI) program for partnering with neighboring governments to secure low competitive bid prices. Geographical Information Systems (GIS) services are provided through a GIS Consortium (GISC), which the City founded with three other members. The GISC includes 41 communities and provides services such as utility information, aerial images, and other pertinent infrastructure information.

INFRASTRUCTURE INVESTMENT PLAN

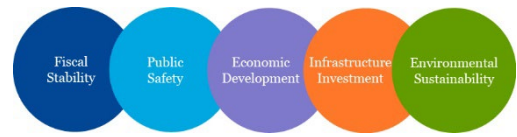
The Department oversees an aggressive 10-Year Capital Improvement Program (CIP) in partnership with the Finance Department who advises on funding and fund balancing. The plan prioritizes and budgets projects ranging from street rehabilitation to facility upgrades. The Department annually reviews infrastructure improvement needs 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 efficiency initiatives, facility upgrades, infested tree management and replacement, green fleet initiatives, continued enrollment of residents into the City’s My Water Use Program which allows most residents to view real-time water use, sidewalk snow removal operations 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 to stay ahead of large infrastructure projects.

PERSONNEL PLAN

The Department evaluates personnel on an annual basis. The Department reorganized over several years, reducing two full-time management personnel and placing staff strategically to increase efficiency and cross-training. The Department is staffed with 67 full-time employees and part-time employees equating to 13.1 full-time equivalents 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 24/7/365 operation of the Water Plant and backflow prevention program.

The Department reduced 12 full-time personnel while only adding a few seasonal employees since 2009, without compromising the high quality of services provided to the public. The City evaluates vacant positions for possible restructuring, outsourcing, or shared service opportunities before refilling. In 2020, the Department reduced staff by 5.91 full-time equivalents or 7%, due to the City’s response plan to the pandemic negative impact on City revenue.

PUBLIC WORKS ADMINISTRATION

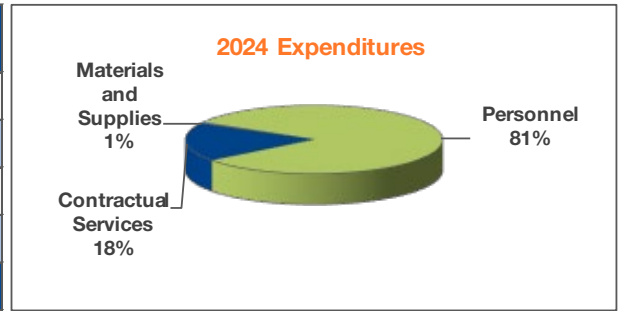


Account Code: 1110600
Budgeted Full-time Equivalent Positions: 4.09

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.

<i>Expenditures</i>	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	598,900	564,700	564,700	587,500
Contractual Services	146,600	164,100	164,100	131,800
Materials and Supplies	2,600	3,700	3,700	3,800
Capital, Transfers, Debt	-	-	-	-
TOTAL	748,000	732,400	732,400	723,100



2023 OBJECTIVES ACCOMPLISHED

- Supported the City’s planning and managed Public Works operations for Independence Day events. ^P
- Coordinated preparation of required documentation for the department’s 2024 American Public Works Association (APWA) Reaccreditation site visit to maintain Public Works accreditation status. ^I
- Continued administration of the Department’s safety training program, including employee participation in monthly discussions, safety videos, and supervisor observation reviews. ^F
- Held 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 200 bid documents, contracts, and agreements to maintain City services. ^{I,F}
- 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

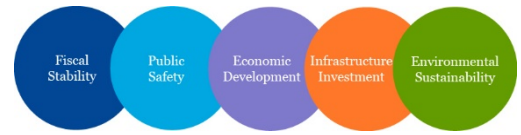
2024 OBJECTIVES

- Continue coordinating Department bid documents, contracts, change orders, and agreements, ensuring contractors/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}
- Coordinate with City Manager’s Office to conduct a comprehensive transportation analysis, in partnership, with other local and regional agencies in order to best serve the public. ^{P,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

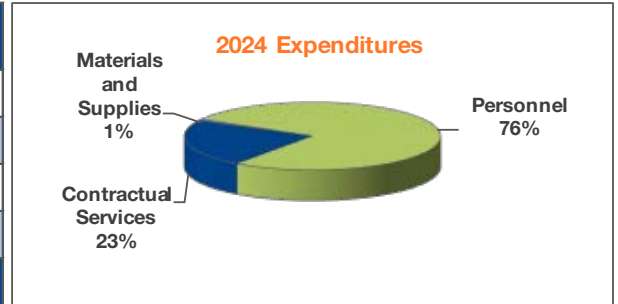


Account Code: 1110601
Budgeted Full-time Equivalent Positions: 5.72

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	707,700	716,800	716,800	766,500
Contractual Services	167,300	201,600	201,600	226,400
Materials and Supplies	5,100	7,000	7,000	7,300
Capital, Transfers, Debt	-	-	-	-
TOTAL	880,100	925,400	925,400	1,000,200



2023 OBJECTIVES ACCOMPLISHED

- Performed in-house design services on contracts for eight public improvement projects and managed consultant design services for 20 public improvement projects.¹
- Performed field inspection services on contracts for eight public improvement projects.¹
- Managed consultant construction engineering services for eight public improvement projects.¹
- Continued preliminary engineering for six grant-funded bridge replacement projects.¹
- Completed a mandatory annual National Pollutant Discharge Elimination System (NPDES) plan and report to the Illinois EPA.^P
- Completed 45 reviews for private developments. Completed 15 reviews and/or inspections for private work within the Steep Slope Zone, with 10 related to floodplain issues.¹
- Participated in inter-departmental discussions for redeveloping commercial and multi-family properties.^E

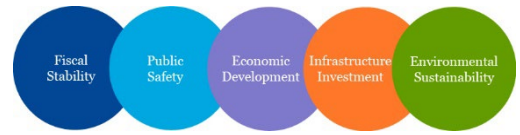
2024 OBJECTIVES

- Continue reviewing flood mitigation and stormwater management measures including Buy-Out Program with Lake County, North Branch Chicago River Consortium, Lake Michigan Watershed Development Group, neighboring communities, and other state and federal agencies.¹
- Continue reviewing and coordinating with the Army Corps of Engineers for the Regional Flood Mitigation Management Program.¹
- Continue participating in inter-departmental and property owner discussions regarding redevelopment of commercial and multi-family properties.
- Oversee design services for 10 infrastructure improvement projects including inspection services for:
 - Six federally funded bridge projects.¹
 - Concrete roadway and sidewalk improvement projects.¹
 - One water main improvement project and one storm sewer improvement project.¹
 - One Lake Michigan Bluff Slope Stabilization project.¹
 - Two MoveHP improvement projects and four parking lot improvement projects.¹
- Oversee design consultant services for 20 infrastructure improvement projects.¹
- Oversee construction for 11 infrastructure improvement projects and manage consultant field inspections on contracts for 10 public improvement project.¹

City Priorities Key:

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

PUBLIC WORKS FORESTRY SERVICES

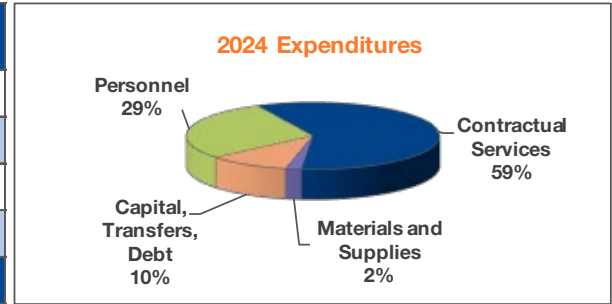


Account Code: 1110602
Budgeted Full-time Equivalent Positions: 2.73

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	301,100	341,500	341,500	373,300
Contractual Services	616,500	685,300	685,300	758,800
Materials and Supplies	22,100	20,700	20,700	25,400
Capital, Transfers, Debt	94,600	115,000	115,000	135,000
TOTAL	1,034,300	1,162,600	1,162,600	1,292,500



2023 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). ^{1, S}
- Planted 348 new parkway trees. ^{1, S}
- Additional planting at Ingress Park & Firearms Training Center; focusing predominately on native, pollinator-friendly plant species. ^{1, S}
- Pruned ~2,000 parkway trees. ^{1, S, P}
- Removed 394 dead, dying, diseased or hazardous trees from City rights-of-way. ^{1, S, P}
- Managed stakeholder responsibility in the implementation of EP&L software for front-counter customer service, plan review, and inspections operations related to permitting. ^{1, F}
- Continued expansion of McClory Trail Pollinator Garden initiative into Braeside neighborhood ^{1, S, P}
- Reviewed 322 construction site plans for tree preservation, partnering with the Building Division, and issued 730 permits for tree removal on residential private property unrelated to construction. ^{1, E, S}
- Stripped weathered holiday lights, installed new lights, and trimmed 50 trees. ¹
- Inspected and repaired holiday lights in 132 trees for summer holiday season. ¹

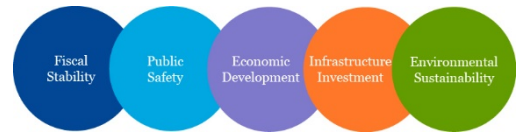
2024 OBJECTIVES

- 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. ^{1, S}
- Plant 350 street trees. ^{1, P, S}
- Prune 2,500 trees. ^{1, P, S}
- Remove 350 trees. ^{1, P, S}
- Review, inspect and final 250-450 construction site plans for tree preservation and review 500-900 permits for tree removal on residential private property unrelated to construction. ^{1, P, S}
- Increase maintenance and landscaping in the Central and Ravinia Business District and implant new landscaping at the Police Station. ^{1, P, S}
- Continue to expand on the McClory Trail Pollinator Garden initiative ^{1, 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

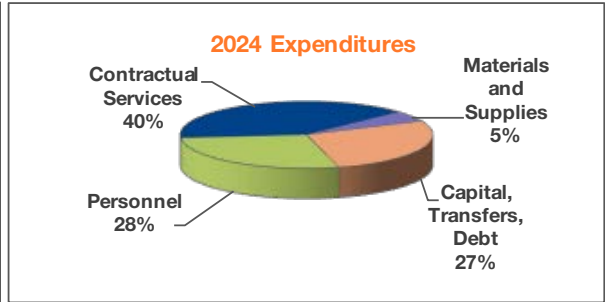


Account Code: 1110610
Budgeted Full-time Equivalent Positions: 4.16

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	358,200	421,900	421,900	437,200
Contractual Services	498,100	620,300	620,300	626,100
Materials and Supplies	52,100	82,600	82,600	82,600
Capital, Transfers, Debt	855,900	2,188,700	2,188,700	435,000
TOTAL	1,764,400	3,313,500	3,313,500	1,580,900



2023 OBJECTIVES ACCOMPLISHED

- Replaced obsolete uninterruptable power supply (UPS) that cleans and maintains power to multiple areas of the Police Station, including the dispatch center. ¹
- Replaced flooring at Fire Station 33, Fire Station 34, Firearms Training Center training room, and the City Hall Council Chambers. ¹
- Refinished the epoxy floors in the apparatus bay at Fire Station 33. ¹
- Removed all wallpaper and painted all interior walls at Fire Station 33. ¹
- Replaced 3 corroded exterior security doors at City Hall and completed installation of security doors at Public Works. ^{1,P}
- Oversaw and managed construction of Salt Dome. ¹

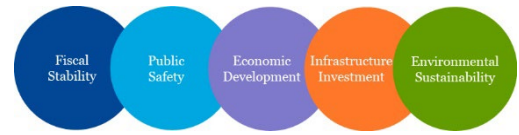
2024 OBJECTIVES

- Install new CCTV and building access systems in multiple locations using the same platform to improve security throughout the city. ^{1,P}
- Support for construction of the 1201 Park Avenue West renovation, including sustainability efficiency improvements. ^{1,S}
- Replace the Police Station’s old HVAC building automated system (BAS) to allow for remote access and system integration between buildings, specifically the Police Station, 1201 Park Avenue West, and City Hall, including sustainability efficiency improvements. ^{1,S}
- Perform structural repairs and maintenance upgrades to the Train Arcade in the Central Business District. ¹

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



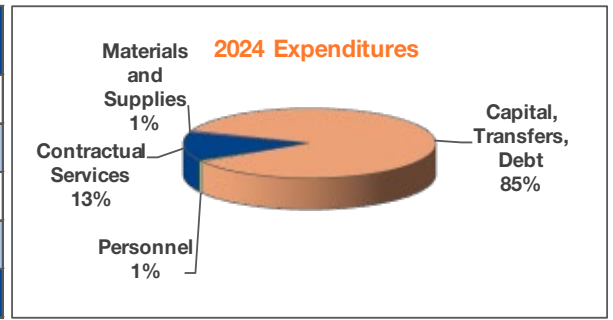
Account Code: 1110603

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	7,400	10,000	10,000	10,700
Contractual Services	109,000	245,300	245,300	249,500
Materials and Supplies	11,600	15,000	15,000	15,000
Capital, Transfers, Debt	63,800	685,000	685,000	1,600,000
TOTAL	191,700	955,300	955,300	1,875,200



2023 OBJECTIVES ACCOMPLISHED

- Upgraded the East and West parking deck lift station pump systems. ¹
- Completed cleaning and power washing of the Port Clinton garage, and the First Street and St Johns parking decks. ¹
- Re-piped the Port Clinton Garage lift station in PVC to improve pitch and prevent freezing. ¹
- Cleared City parking lots of snow from all snow events. ^P

2024 OBJECTIVES

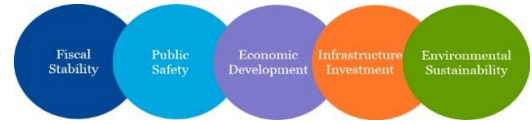
- Perform upgrades on the East & West Decks Garage pump system to give them SCADA capabilities. ^P
- Power wash, clean, and collect trash from the three Central Business District parking decks. ¹
- Clear City parking lots of snow from all snow events. ¹
- Complete design and construction of the following lots, including sustainability efficiency improvements, as appropriate:
 - City Hall, Rear Parking Lot. ¹
 - Community House Parking Lot. ¹
 - Public Works Yard – Fire Training Lot. ¹
 - Fire Station #33 Parking Lot. ¹

City Priorities Key:

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

PUBLIC WORKS DEPARTMENT

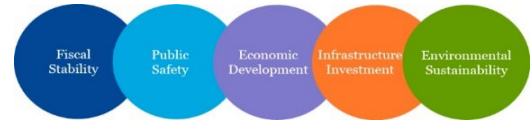
EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110600 Public Works Administration				
1110600.51010 Full Time Labor	456,200	434,400	434,400	453,100
1110600.51040 Car Allowance	4,100	4,100	4,100	4,100
1110600.52010 FICA	28,200	26,900	26,900	27,600
1110600.52020 Medicare	6,600	6,300	6,300	6,600
1110600.52030 IMRF	24,200	9,300	9,300	12,400
1110600.52060 Insurance - Health/Dental	79,100	83,700	83,700	83,700
1110600.52090 Insurance - Life	500			
1110600.61040 Professional Services - Plan				6,000
1110600.61090 Professional Services - Other	1,100	1,400	1,400	1,400
1110600.62010 Professional Development	1,200	1,200	1,200	2,400
1110600.62020 Membership Dues & Licenses	1,100	1,600	1,600	1,500
1110600.62030 Postage	3,900	6,000	6,000	6,200
1110600.63050 Utilities - Mobile Phones	1,000	1,400	1,400	1,400
1110600.64605 IT Charges	138,300	152,500	152,500	112,900
1110600.65020 Supplies - Office	2,200	2,500	2,500	2,600
1110600.65030 Supplies - Clothing	300	1,200	1,200	1,200
Total Public Works Administration	748,000	732,400	732,400	723,100
1110601 Engineering				
1110601.51010 Full Time Labor	505,500	511,200	511,200	550,100
1110601.51020 Part Time Labor	30,400	38,400	38,400	41,000
1110601.51030 Over Time Labor	4,700	10,000	10,000	10,400
1110601.52010 FICA	33,100	34,700	34,700	37,300
1110601.52020 Medicare	7,700	8,100	8,100	8,700
1110601.52030 IMRF	28,700	11,900	11,900	16,500
1110601.52060 Insurance - Health/Dental	96,900	102,500	102,500	102,500
1110601.52090 Insurance - Life	600			
1110601.61090 Professional Services - Other	79,800	110,100	110,100	112,500
1110601.62010 Professional Development	800	2,400	2,400	2,600
1110601.62020 Membership Dues & Licenses	10,500	10,600	10,600	10,800
1110601.63050 Utilities - Mobile Phones	3,400	3,500	3,500	3,500
1110601.64604 Equipment Charges	11,300	12,300	12,300	14,900
1110601.64605 IT Charges	61,500	62,800	62,800	82,100
1110601.65020 Supplies - Office	400	500	500	500
1110601.65030 Supplies - Clothing	200	1,200	1,200	1,500
1110601.65100 Supplies - Small Tools	300	1,000	1,000	1,100
1110601.66060 Computer Software & Hardware	4,100	4,200	4,200	4,200
Total Engineering	880,100	925,400	925,400	1,000,200
1110602 Forestry				
1110602.51010 Full Time Labor	186,000	229,200	229,200	244,700
1110602.51020 Part Time Labor	31,700	27,200	27,200	38,000
1110602.51030 Over Time Labor	1,900	3,600	3,600	3,800
1110602.52010 FICA	13,400	16,100	16,100	17,800
1110602.52020 Medicare	3,100	3,800	3,800	4,200
1110602.52030 IMRF	11,700	5,500	5,500	7,900
1110602.52060 Insurance - Health/Dental	53,100	56,000	56,000	57,100
1110602.52090 Insurance - Life	200			
1110602.61090 Professional Services - Other	300,200	336,900	336,900	391,900
1110602.62010 Professional Development	1,400	1,500	1,500	1,500
1110602.62020 Membership Dues & Licenses	1,500	900	900	900
1110602.62140 Maintenance Tree Service	268,000	303,300	303,300	315,200
1110602.63030 Utilities - Clean/Waste Dispo	1,000	1,000	1,000	1,000

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110602.63050 Utilities - Mobile Phones	2,100	2,400	2,400	2,400
1110602.64604 Equipment Charges	11,500	12,400	12,400	15,100
1110602.64605 IT Charges	30,700	26,900	26,900	30,800
1110602.65020 Supplies - Office	100	300	300	300
1110602.65030 Supplies - Clothing	1,000	500	500	800
1110602.65060 Supplies - Landscaping	17,100	16,800	16,800	20,200
1110602.65100 Supplies - Small Tools	1,500	1,000	1,000	2,000
1110602.66060 Computer Software & Hardware	2,500	2,100	2,100	2,100
1110602.71030 Improvements Other Than Bldg	94,600	115,000	115,000	135,000
Total Forestry	1,034,300	1,162,600	1,162,600	1,292,500

1110603 Parking Administration & Construction

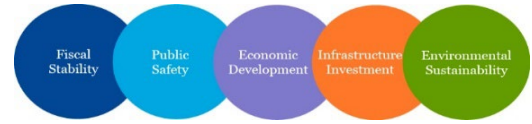
1110603.51020 Part Time Labor	6,600	9,100	9,100	9,700
1110603.51030 Over Time Labor				
1110603.52010 FICA	400	600	600	600
1110603.52020 Medicare	100	100	100	100
1110603.52030 IMRF	300	200	200	300
1110603.61090 Professional Services - Other	17,600	58,400	58,400	64,800
1110603.62070 Rent	9,800	76,100	76,100	73,900
1110603.63010 Utilities - Electric	36,400	50,000	50,000	50,000
1110603.63040 Utilities - Telephone	400	800	800	800
1110603.64010 Building Maintenance	44,700	60,000	60,000	60,000
1110603.65120 Supplies - Department	10,800	15,000	15,000	15,000
1110603.65130 Business Expenses	800			
1110603.71030 Improvements Other Than Bldg	18,900	685,000	685,000	1,600,000
1110603.83001 Lease Principal Expense	23,800			
1110603.83002 Lease Interest Expense	21,100			
Total Parking Administration & Construction	191,700	955,300	955,300	1,875,200

1110610 Facilities - Maintenance

1110610.51010 Full Time Labor	230,600	270,000	270,000	282,200
1110610.51020 Part Time Labor	23,200	32,300	32,300	34,300
1110610.51030 Over Time Labor	1,800	14,800	14,800	15,500
1110610.52010 FICA	15,300	19,700	19,700	20,600
1110610.52020 Medicare	3,600	4,600	4,600	4,800
1110610.52030 IMRF	13,600	6,800	6,800	9,100
1110610.52060 Insurance - Health/Dental	69,900	73,800	73,800	70,700
1110610.52090 Insurance - Life	300			
1110610.61090 Professional Services - Other	228,000	211,900	211,900	250,900
1110610.62010 Professional Development	200	4,000	4,000	4,000
1110610.62020 Membership Dues & Licenses	200	200	200	200
1110610.62090 Laundry & Uniforms	1,600	1,600	1,600	1,600
1110610.62160 Maintenance of Equipment	21,700	38,000	38,000	38,000
1110610.63010 Utilities - Electric	1,000	1,900	1,900	1,900
1110610.63020 Utilities - Gas Heating	3,100	18,200	18,200	18,200
1110610.63030 Utilities - Clean/Waste Dispo	19,000	15,600	15,600	10,100
1110610.63040 Utilities - Telephone	23,900	52,300	52,300	52,300
1110610.63050 Utilities - Mobile Phones	1,900	2,500	2,500	2,500
1110610.64010 Building Maintenance	159,300	232,600	232,600	195,900
1110610.64604 Equipment Charges	38,200	41,400	41,400	50,400
1110610.65010 Supplies - Books & Periodicals	1,000			
1110610.65030 Supplies - Clothing	1,700	1,300	1,300	1,300
1110610.65050 Supplies - Maintenance	29,900	56,100	56,100	56,100
1110610.65100 Supplies - Small Tools	6,600	4,000	4,000	4,000

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110610.65120 Supplies - Department	300	3,000	3,000	3,000
1110610.65130 Business Expenses	1,100	1,100	1,100	1,100
1110610.66040 Furnishings & Small Equipment	5,000	10,100	10,100	10,100
1110610.66060 Computer Software & Hardware	6,500	7,000	7,000	7,000
1110610.71020 Bldg & Bldg Improvements	853,600	2,188,700	2,188,700	435,000
1110610.83001 Lease Principal Expense	800			
1110610.83002 Lease Interest Expense	1,500			
Total Facilities - Maintenance	1,764,400	3,313,500	3,313,500	1,580,900

1110740 MoveHP

1110740.71020 Bldg & Bldg Improvements	43,900	722,000	722,000	490,000
Total MoveHP	43,900	722,000	722,000	490,000

General Fund Total for Public Works	4,662,300	7,811,200	7,811,200	6,961,800
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1210620 Transit Pace

1210620.51010 Full Time Labor	449,500	463,000	463,000	481,400
1210620.51020 Part Time Labor	155,500	200,000	200,000	236,400
1210620.51030 Over Time Labor	8,200	26,500	26,500	27,700
1210620.52010 FICA	37,700	42,800	42,800	46,200
1210620.52020 Medicare	8,800	10,000	10,000	10,800
1210620.52030 IMRF	24,100	10,400	10,400	13,900
1210620.52060 Insurance - Health/Dental	133,400	140,800	140,800	120,300
1210620.52090 Insurance - Life	600			
1210620.61060 Professional Services - Med	1,800	2,100	2,100	2,000
1210620.61090 Professional Services - Other	3,600	6,000	6,000	6,300
1210620.62150 Repairs	400	1,800	1,800	1,800
1210620.63040 Utilities - Telephone	1,300	1,800	1,800	1,800
1210620.64605 IT Charges	23,000	17,900	17,900	30,800
1210620.65020 Supplies - Office	900	1,700	1,700	1,700
1210620.65030 Supplies - Clothing	4,700	6,000	6,000	4,800
1210620.65120 Supplies - Department	13,900	26,800	26,800	27,800
Total Transit Pace	867,500	957,500	957,500	1,013,700

1210621 Transit Ravinia

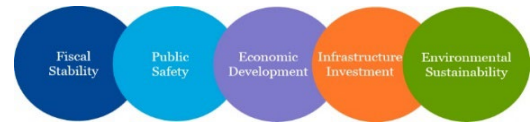
1210621.51010 Full Time Labor	41,300	46,400	46,400	11,800
1210621.51020 Part Time Labor	71,500	125,000	125,000	110,000
1210621.51030 Over Time Labor	37,700	52,500	52,500	54,700
1210621.52010 FICA	9,300	13,900	13,900	10,900
1210621.52020 Medicare	2,200	3,200	3,200	2,600
1210621.52030 IMRF	4,300	4,800	4,800	4,800
1210621.61060 Professional Services - Med	4,200	6,000	6,000	5,300
1210621.61090 Professional Services - Other	2,500	6,300	6,300	6,400
1210621.62150 Repairs		900	900	900
1210621.65020 Supplies - Office	600	600	600	600
1210621.65030 Supplies - Clothing	600	600	600	600
1210621.65120 Supplies - Department	8,700	7,900	7,900	8,000
Total Transit Ravinia	182,800	268,000	268,000	216,700

1210630 Street & Sidewalk

1210630.51010 Full Time Labor	573,400	728,900	728,900	766,700
1210630.51020 Part Time Labor	33,400	195,000	195,000	200,900
1210630.51030 Over Time Labor	120,600	197,200	197,200	205,500
1210630.52010 FICA	43,900	69,500	69,500	72,700
1210630.52020 Medicare	10,300	16,300	16,300	17,000

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1210630.52030 IMRF	38,600	23,900	23,900	32,100
1210630.52060 Insurance - Health/Dental	174,800	184,500	184,500	191,300
1210630.52090 Insurance - Life	700			
1210630.61060 Professional Services - Med	700	500	500	500
1210630.61090 Professional Services - Other	324,300	497,800	497,800	502,000
1210630.62020 Membership Dues & Licenses	200	300	300	500
1210630.62090 Laundry & Uniforms	3,700	4,100	4,100	4,200
1210630.62120 Education & Training	1,500	3,000	3,000	3,500
1210630.62160 Maintenance of Equipment	177,200	216,500	216,500	222,000
1210630.62230 Reimbursements	100	100	100	100
1210630.63010 Utilities - Electric	187,200	220,000	220,000	225,500
1210630.63030 Utilities - Clean/Waste Dispo	14,900	18,000	18,000	19,000
1210630.63050 Utilities - Mobile Phones	2,400	1,500	1,500	1,500
1210630.64604 Equipment Charges	684,700	741,700	741,700	901,900
1210630.64605 IT Charges	7,700	9,000	9,000	10,300
1210630.65020 Supplies - Office	300	500	500	600
1210630.65030 Supplies - Clothing	3,500	6,000	6,000	6,200
1210630.65040 Supplies - Repairs	69,900	90,000	90,000	92,300
1210630.65050 Supplies - Maintenance	7,100	12,500	12,500	13,500
1210630.65070 Supplies - Chemicals	238,800	354,000	354,000	365,000
1210630.65100 Supplies - Small Tools	2,000	2,000	2,000	4,000
1210630.65110 Supplies - Traffic Control	23,100	25,000	25,000	27,000
1210630.65120 Supplies - Department	4,100	5,000	5,000	6,000
1210630.65130 Business Expenses	900	1,500	1,500	1,500
1210630.66060 Computer Software & Hardware	1,500	1,800	1,800	1,800
1210630.71030 Improvements Other Than Bldg	94,300	100,000	100,000	100,000
1210630.71050 Infrastructure	26,200	253,000	253,000	120,000
Total Street & Sidewalk	2,871,900	3,979,100	3,979,100	4,115,100

122 Motor Fuel Tax Fund

1220640.92609 Transfer To Capital Projects	1,814,000	1,201,200	1,201,200	1,346,200
Total Motor Fuel Tax	1,814,000	1,201,200	1,201,200	1,346,200

Other Government Funds Total for Public Works	5,736,300	6,405,800	6,405,800	6,691,600
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141 Streets & Other Capital Project Fund

1410710.71030 Improvements Other Than Bldg	3,922,400	7,819,100	7,819,100	11,105,200
Total Streets & Other Capital Project Fund	3,922,400	7,819,100	7,819,100	11,105,200

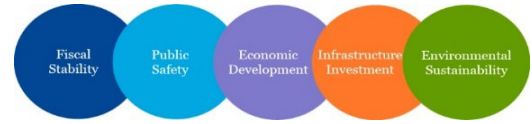
Streets & Other Capital Project Fund Total	3,922,400	7,819,100	7,819,100	11,105,200
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2120660 Water Production

2120660.51010 Full Time Labor	993,300	1,039,600	1,039,600	1,095,900
2120660.51030 Over Time Labor	53,500	56,900	56,900	58,600
2120660.52010 FICA	63,300	68,000	68,000	71,600
2120660.52020 Medicare	14,800	15,900	15,900	16,700
2120660.52030 IMRF	55,500	23,400	23,400	31,600
2120660.52060 Insurance - Health/Dental	213,300	225,500	225,500	225,500
2120660.52090 Insurance - Life	1,200			
2120660.61090 Professional Services - Other	5,400	12,000	12,000	29,000
2120660.62010 Professional Development		500	500	2,500
2120660.62020 Membership Dues & Licenses	6,500	7,000	7,000	6,700
2120660.62030 Postage	500	1,700	1,700	3,400
2120660.62050 Photo & Printing	2,300	700	700	3,000

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



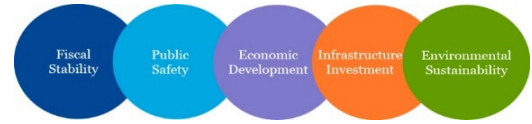
Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2120660.62090 Laundry & Uniforms	2,200	2,200	2,200	2,200
2120660.62120 Education & Training	600	2,200	2,200	3,500
2120660.62160 Maintenance of Equipment	86,500	30,000	30,000	85,200
2120660.63010 Utilities - Electric	295,000	510,000	510,000	500,000
2120660.63020 Utilities - Gas Heating	51,800	47,000	47,000	46,600
2120660.63030 Utilities - Clean/Waste Dispo	87,500	65,000	65,000	60,100
2120660.63040 Utilities - Telephone	300	600	600	1,800
2120660.63050 Utilities - Mobile Phones	400	300	300	200
2120660.64010 Building Maintenance	9,000	15,000	15,000	20,000
2120660.64604 Equipment Charges	7,200	7,800	7,800	9,500
2120660.64605 IT Charges	107,600	63,000	63,000	71,800
2120660.65010 Supplies - Books & Periodicals				200
2120660.65020 Supplies - Office	2,000	2,500	2,500	1,700
2120660.65030 Supplies - Clothing	2,700	5,000	5,000	5,000
2120660.65040 Supplies - Repairs	800			
2120660.65050 Supplies - Maintenance	37,700	32,000	32,000	36,000
2120660.65070 Supplies - Chemicals	248,900	300,000	300,000	300,000
2120660.65080 Supplies - Medical & Lab	13,300	12,000	12,000	12,000
2120660.65100 Supplies - Small Tools	900	500	500	2,000
2120660.65140 Gas, Oil & Anti-Freeze	8,100	8,000	8,000	8,400
2120660.66040 Furnishings & Small Equipment	1,900			500
2120660.66060 Computer Software & Hardware	12,100	19,000	19,000	19,100
Total Water Production	2,386,100	2,573,200	2,573,200	2,730,300

2120661 Water Distribution

2120661.51010 Full Time Labor	515,800	506,100	506,100	537,700
2120661.51030 Over Time Labor	37,900	44,200	44,200	45,500
2120661.52010 FICA	33,800	34,100	34,100	36,200
2120661.52020 Medicare	7,900	8,000	8,000	8,500
2120661.52030 IMRF	29,400	11,700	11,700	16,000
2120661.52060 Insurance - Health/Dental	131,600	139,100	139,100	136,700
2120661.52090 Insurance - Life	600			
2120661.61060 Professional Services - Med	700	1,000	1,000	1,000
2120661.61090 Professional Services - Other	168,800	149,300	149,300	150,500
2120661.62020 Membership Dues & Licenses	200	900	900	1,000
2120661.62090 Laundry & Uniforms	1,700	2,000	2,000	2,000
2120661.62120 Education & Training	300	1,100	1,100	1,300
2120661.62160 Maintenance of Equipment	36,500	41,000	41,000	42,000
2120661.62230 Reimbursements		100	100	100
2120661.63030 Utilities - Clean/Waste Dispo	12,900	18,000	18,000	18,000
2120661.63050 Utilities - Mobile Phones	900	2,400	2,400	2,400
2120661.64604 Equipment Charges	289,900	314,000	314,000	381,800
2120661.64605 IT Charges	15,400	17,900	17,900	10,300
2120661.65030 Supplies - Clothing	3,400	4,500	4,500	5,000
2120661.65050 Supplies - Maintenance	38,300	40,000	40,000	37,000
2120661.65100 Supplies - Small Tools	1,500	1,500	1,500	1,600
2120661.65110 Supplies - Traffic Control	1,500	1,500	1,500	1,500
2120661.65120 Supplies - Department	20,500	22,000	22,000	24,000
2120661.65130 Business Expenses	1,800	2,200	2,200	2,400
2120661.66060 Computer Software & Hardware	300	900	900	5,900
2120661.71040 Machinery & Equipment	18,300	15,000	15,000	20,000
Total Water Distribution	1,370,000	1,378,600	1,378,600	1,488,300

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



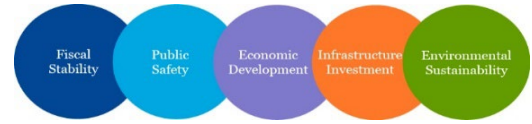
Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2120662 Water Meters				
2120662.51010 Full Time Labor	250,800	235,800	235,800	238,900
2120662.51030 Over Time Labor	18,300	23,600	23,600	24,300
2120662.52010 FICA	16,500	16,100	16,100	16,300
2120662.52020 Medicare	3,900	3,800	3,800	3,800
2120662.52030 IMRF	14,100	5,500	5,500	7,200
2120662.52060 Insurance - Health/Dental	58,200	61,500	61,500	61,500
2120662.52090 Insurance - Life	300			
2120662.61090 Professional Services - Other		1,000	1,000	4,000
2120662.62020 Membership Dues & Licenses	200	300	300	300
2120662.62090 Laundry & Uniforms	800	900	900	900
2120662.62120 Education & Training	1,000	1,100	1,100	1,600
2120662.62230 Reimbursements		100	100	100
2120662.63010 Utilities - Electric	1,300	2,400	2,400	2,400
2120662.63050 Utilities - Mobile Phones	2,700	4,900	4,900	4,900
2120662.65010 Supplies - Books & Periodicals	200	300	300	400
2120662.65040 Supplies - Repairs	12,500	13,000	13,000	35,000
2120662.65100 Supplies - Small Tools	1,500	1,500	1,500	1,600
2120662.65120 Supplies - Department	62,900	76,400	76,400	49,500
2120662.66060 Computer Software & Hardware	20,600	38,000	38,000	42,500
2120662.71040 Machinery & Equipment	69,300	100,000	100,000	100,000
Total Water Meters	535,000	586,000	586,000	595,200

2120663 Water Capital Projects				
2120663.71020 Bldg & Bldg Improvements	303,700	1,061,000	1,061,000	2,036,000
2120663.71030 Improvements Other Than Bldg	2,787,400	5,097,000	5,097,000	2,250,000
2120663.81010 Bond Principal	2,080,300	2,230,100	2,230,100	2,354,900
2120663.81020 Bond Interest	1,142,600	1,002,000	1,002,000	940,600
2120663.81030 Bond Administration Fee	2,700	2,500	2,500	2,700
2120663.92601 Transfer To General Fund	1,438,000	1,540,600	1,540,600	1,584,800
Total Water Capital Projects	7,754,800	10,933,200	10,933,200	9,169,000

2140670 Storm Sewer				
2140670.51010 Full Time Labor	207,800	237,400	237,400	244,700
2140670.51030 Over Time Labor	5,500	21,600	21,600	22,200
2140670.52010 FICA	13,100	16,100	16,100	16,600
2140670.52020 Medicare	3,100	3,800	3,800	3,900
2140670.52030 IMRF	11,300	5,500	5,500	7,300
2140670.52060 Insurance - Health/Dental	58,200	61,500	61,500	61,500
2140670.52090 Insurance - Life	300			
2140670.61030 Professional Services - Engr	1,000	1,000	1,000	1,000
2140670.61090 Professional Services - Other	34,500	35,700	35,700	36,500
2140670.62090 Laundry & Uniforms	1,500	1,500	1,500	1,600
2140670.62120 Education & Training	1,000	2,500	2,500	2,700
2140670.62160 Maintenance of Equipment		1,500	1,500	1,600
2140670.62230 Reimbursements		100	100	100
2140670.63030 Utilities - Clean/Waste Dispo	12,000	13,000	13,000	13,000
2140670.64604 Equipment Charges	247,500	268,100	268,100	326,000
2140670.64605 IT Charges	7,700	17,900	17,900	10,300
2140670.65050 Supplies - Maintenance	27,000	28,000	28,000	29,000
2140670.65100 Supplies - Small Tools	1,000	1,400	1,400	1,400
2140670.65110 Supplies - Traffic Control	1,500	1,500	1,500	1,500
2140670.65120 Supplies - Department		600	600	700
2140670.66060 Computer Software & Hardware	1,800	2,100	2,100	2,200
2140670.71030 Improvements Other Than Bldg	3,629,200	5,963,000	5,963,000	2,928,000

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2140670.81010 Bond Principal	214,500	294,300	294,300	308,000
2140670.81020 Bond Interest	82,800	83,300	83,300	72,100
2140670.81030 Bond Administration Fee	100	500	500	400
Total Storm Sewer	4,562,300	7,061,800	7,061,800	4,092,000

2140671 Sanitary Sewer

2140671.51010 Full Time Labor	596,500	595,100	595,100	624,300
2140671.51020 Part Time Labor		37,500	37,500	38,600
2140671.51030 Over Time Labor	51,300	54,700	54,700	56,400
2140671.52010 FICA	39,400	42,600	42,600	44,600
2140671.52020 Medicare	9,200	10,000	10,000	10,400
2140671.52030 IMRF	34,400	14,600	14,600	19,700
2140671.52060 Insurance - Health/Dental	144,600	152,700	152,700	150,300
2140671.52090 Insurance - Life	700			
2140671.61090 Professional Services - Other	41,000	40,900	40,900	41,100
2140671.62020 Membership Dues & Licenses	200	200	200	300
2140671.62090 Laundry & Uniforms	1,700	2,300	2,300	2,400
2140671.62120 Education & Training	800	2,400	2,400	3,500
2140671.62150 Repairs	5,200	5,000	5,000	5,200
2140671.62160 Maintenance of Equipment	4,600	5,500	5,500	5,700
2140671.62230 Reimbursements		100	100	100
2140671.63010 Utilities - Electric	3,600	4,000	4,000	4,100
2140671.63020 Utilities - Gas Heating	900	1,200	1,200	1,300
2140671.63030 Utilities - Clean/Waste Dispo	12,900	14,000	14,000	14,000
2140671.63050 Utilities - Mobile Phones	2,500	1,900	1,900	2,000
2140671.64604 Equipment Charges	247,500	268,100	268,100	326,000
2140671.64605 IT Charges				10,300
2140671.65030 Supplies - Clothing	2,500	4,000	4,000	4,500
2140671.65050 Supplies - Maintenance	30,100	30,600	30,600	30,900
2140671.65070 Supplies - Chemicals	1,500	2,500	2,500	2,600
2140671.65100 Supplies - Small Tools	1,000	1,200	1,200	1,300
2140671.65110 Supplies - Traffic Control	1,000	1,300	1,300	1,300
2140671.65120 Supplies - Department	500	1,000	1,000	1,100
2140671.66060 Computer Software & Hardware	5,700	4,500	4,500	4,500
2140671.71030 Improvements Other Than Bldg	282,400	1,492,000	1,492,000	1,570,000
2140671.71040 Machinery & Equipment	340,900	212,000	212,000	100,000
2140671.81010 Bond Principal	175,500	240,800	240,800	252,000
2140671.81020 Bond Interest	67,600	68,200	68,200	59,000
2140671.81030 Bond Administration Fee	200	400	400	400
Total Sanitary Sewer	2,105,600	3,311,300	3,311,300	3,387,600

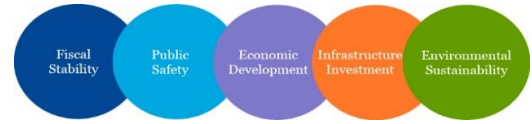
Enterprise Funds Total for Public Works	18,714,000	25,844,000	25,844,000	21,462,300
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2220810 Equip Maint & Replacement - PW

2220810.51010 Full Time Labor	403,200	433,300	433,300	467,900
2220810.51030 Over Time Labor	7,900	12,200	12,200	12,500
2220810.52010 FICA	24,900	27,600	27,600	29,800
2220810.52020 Medicare	5,800	6,500	6,500	7,000
2220810.52030 IMRF	21,800	9,500	9,500	13,200
2220810.52060 Insurance - Health/Dental	106,300	112,300	112,300	112,300
2220810.52090 Insurance - Life	500			
2220810.61090 Professional Services - Other	700	1,600	1,600	1,600
2220810.62010 Professional Development		200	200	200
2220810.62020 Membership Dues & Licenses	100	500	500	500

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2220810.62090 Laundry & Uniforms	4,700	4,500	4,500	4,200
2220810.62120 Education & Training	1,800	4,500	4,500	4,500
2220810.62150 Repairs	42,400	65,000	65,000	67,200
2220810.62160 Maintenance of Equipment	9,800	11,000	11,000	11,000
2220810.63030 Utilities - Clean/Waste Dispo	900	3,000	3,000	3,000
2220810.63040 Utilities - Telephone	700	1,000	1,000	1,000
2220810.64605 IT Charges	30,700	44,900	44,900	41,000
2220810.65020 Supplies - Office	1,000	500	500	1,000
2220810.65030 Supplies - Clothing	1,700	2,000	2,000	2,000
2220810.65040 Supplies - Repairs	159,600	190,000	190,000	200,000
2220810.65100 Supplies - Small Tools	4,900	7,100	7,100	7,100
2220810.65120 Supplies - Department		1,300	1,300	1,300
2220810.65140 Gas, Oil & Anti-Freeze	216,900	200,000	200,000	200,000
2220810.66060 Computer Software & Hardware	14,200	17,500	17,500	17,500
2220810.71040 Machinery & Equipment	604,900	645,000	645,000	1,125,000
Total Equip Maint & Replacement - PW	1,665,400	1,800,700	1,800,700	2,330,600

Public Works Total All Funds	34,700,300	49,680,800	49,680,800	48,551,500
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Note: Numbers in the budget document are rounded to the nearest \$100. When numbers are presented in rounded format, the totals may appropriately not add-up by the rounding factor, when either (1) there are few items to add to the total and/or (2) many of the items which add to the total are near ½ of the rounding factor.

COMMISSIONS & BOARDS

 **Downtown Highland Park**

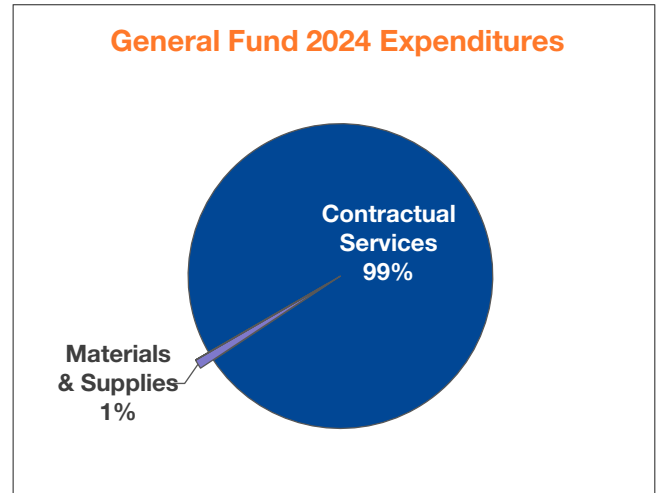

RAVINIA FARMERS MARKET
SINCE 1932
raviniafarmersmarket.org

Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
7 AM - 1 PM
raviniafarmersmarket.org

COMMISSIONS AND BOARDS

COMMISSIONS BUDGET SUMMARY



Expenditures by Group ⁴	Pg. No.	Total	Total	Total	Total	Increase / (Decrease)	
		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	'24 Bud. vs. '23 Est. Dollar	Percent
Board of Police/Fire Commissioners ¹	217	47,000	72,700	72,700	54,500	(18,200)	-25.0%
Historic Preservation Commission ²	220	3,000	9,000	9,000	19,800	10,800	120.0%
Housing Commission	221	6,500	7,300	7,300	7,800	500	6.8%
Plan and Design Commission	223	7,000	8,100	8,100	8,800	700	8.6%
Zoning Board of Appeals	227	8,700	11,400	11,400	11,700	300	2.6%
Total Commissions in General Fund		72,100	108,400	108,400	102,600	(5,800)	-5.4%

Notable Budget Comments:

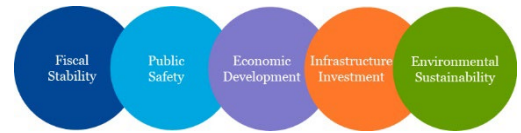
1. Board of Police/Fire Commissioners – lower recruitment costs.
2. Historic Preservation Commission – architectural / historic resource survey.
3. The following groups, which do not have City-budgeted expenditures, have narratives on the following pages:

Group	Page
Business & Economic Development Advisory Group	218
Cultural Arts Advisory Group	219
Human Relations Advisory Group	222
Sustainability Advisory Group	224
Ravinia Festival Neighborhood Meetings	225
Transportation Advisory Group	226

See Glossary of Terms and Funds in the Appendix.

COMMISSIONS AND BOARDS

BOARD OF FIRE AND POLICE COMMISSIONERS

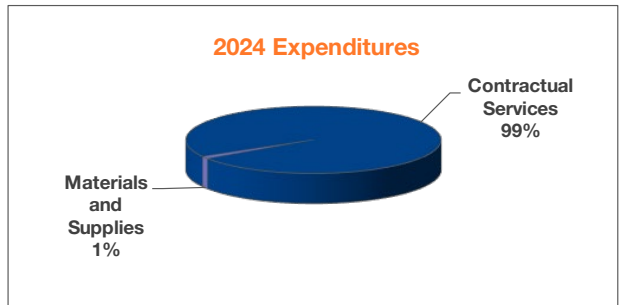


Account Code: 1110905
 Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	46,800	72,200	72,200	53,900
Materials and Supplies	200	500	500	600
Capital, Transfers, Debt	-	-	-	-
TOTAL	47,000	72,700	72,700	54,500



2023 OBJECTIVES ACCOMPLISHED

- Established new eligibility list for the position 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 Police Sergeant (internal).^P
- Initiated process towards new eligibility list for the position of Fire Lieutenant (internal).^P
- Established new eligibility list for the position of Firefighter / EMT II (entry level).^P
- Continued evaluating of 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 to determine candidate pass or fail status, according to the Board of Fire and Police Commissioners rules and regulations.^P

2024 OBJECTIVES

- 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 II (entry level).^P
- Continue evaluating of 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
- Develop and implement ongoing Board member training.^P

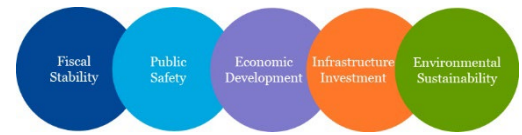
City Priorities Key:

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.

2023 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}
- Provided recommendations for the recipients of the Beautification Award Program to the City Council. ^E
- 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

2024 OBJECTIVES

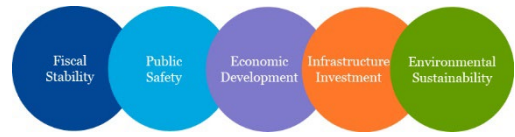
- Promote and foster the City's business and development in an advisory capacity to the City Council ^{E, F, I}
- Review Beautification Award nominees and recommend recipients to the City Council. ^E
- Provide feedback on the City's social media marketing plan. ^E
- Provide feedback on zoning code projects, 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

COMMISSIONS AND BOARDS

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 by 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.

2023 OBJECTIVES ACCOMPLISHED

- Provided input into the procurement of an art conservator to prepare an outdoor public art condition assessment and restoration plan. ^I
- Launched the City's 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
- Partnered with Communications and GIS to update the City's Public Art Map. ^I
- Provided input regarding the City's new mural arts program ^E

2024 OBJECTIVES

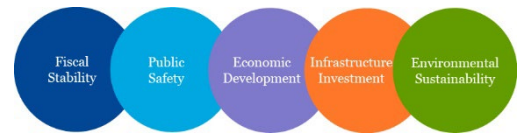
- Provide advisory recommendations pertaining to the Public Art Program, including acquisition, conservation, and education projects, or other matters as requested. ^{F,I}
- Administer the 2024 Arts Award process, which honors a local leader or organization for ongoing leadership and dedication to the arts in Highland Park. ^E
- 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

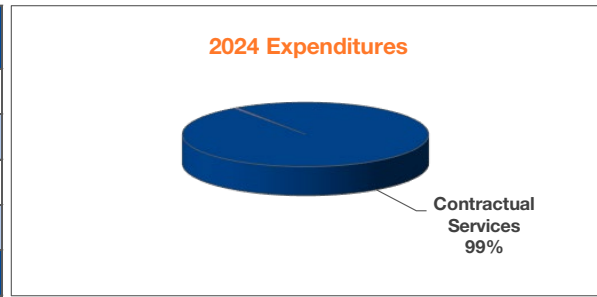


Account Code: 1110900
 Budgeted Full-time Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	3,000	8,900	8,900	19,800
Materials and Supplies	-	-	-	100
Capital, Transfers, Debt	-	-	-	-
TOTAL	3,000	9,000	9,000	19,800



2023 OBJECTIVES ACCOMPLISHED

- Researched, reviewed, and evaluated landmark criteria for fourteen residential properties proposed for demolition. ^{E, S}
- Considered eleven certificates of appropriateness for alterations to houses that are within a local historic district or have a local landmark designation. ^{E, S}
- Organized two historic homes bike tours to celebrate Preservation Month (May) and the City’s 40th anniversary of its Historic Preservation Program. ^{E, S}
- Held the Preservation Awards Ceremony at Frank Lloyd Wright’s historic Ward W. Willits House. ^{E, S}
- Applied and obtained State of Illinois Certified Local Government (CLG) grant funding to complete architectural / historic survey work as part of a multi-year programmatic effort to have complete and up-to-date surveys for the entire City. ^{E, S}
- Board members completed training, ensuring that members are knowledgeable regarding the appeals process, preservation code, and related procedures. ^{E, S}
- Initiated a collaborative partnership with the Highland Park Historical Society to organize educational events and share resources. ^{E, S}

2024 OBJECTIVES

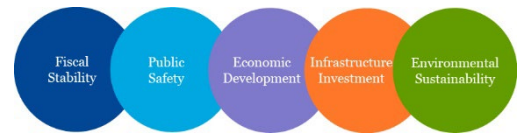
- Conduct hearings and make determinations regarding demolition requests, certificates of appropriateness and local landmark nominations, as required, on an ongoing basis. ^{E, S}
- Continue implementation of the City’s Historic Preservation Plan. ^{E, S}
- Conduct educational initiative and community outreach programming. ^{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 Highland Park Historical Society to create educational events and presentations on various historic topics. ^{E, S}
- Project manage the multi-year architectural survey update project stemming from the Certified Local Government (CLG) grant award. ^{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

HOUSING COMMISSION

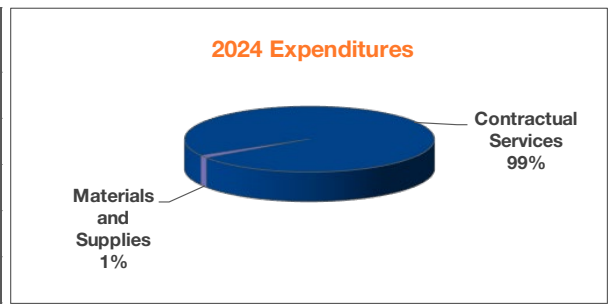


Account Code: 1110902
 Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The Highland Park Housing Commission encourages and develops 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 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, which serves as the City’s Community Land Trust. 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 346-347 and 358-359, respectively.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	6,500	7,300	7,300	7,700
Materials and Supplies	-	-	-	100
Capital, Transfers, Debt	-	-	-	-
TOTAL	6,500	7,300	7,300	7,800



2023 OBJECTIVES ACCOMPLISHED

- Administered the Housing Trust Fund and related grant making program(s) including monitoring over \$1.2 million in scattered site grants for the creation of eight new townhome affordable units and for securing and making affordable three other housing units in Highland Park. – see Housing Trust Fund section of the budget for details. ^{F,E,I}
- Oversaw property management companies to ensure resident satisfaction and proper building and grounds maintenance at Housing Association’s affordable properties – see Component Unit section of the budget for details. ^{F,E}
- Oversaw operating grant and inclusionary housing tenant eligibility verification services of grantee, Community Partners for Affordable Housing. ^F
- Reviewed and made recommendations to City Council regarding inclusionary housing units for the Wolbright planned development. ^E
- Dissolved Walnut Housing Association – see Component Unit section for details. ^F
- Filed for tax-exempt status renewal for Peers, Ravinia and Sunset Woods Associations. ^F

2024 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,I}
- Oversee property management companies to ensure resident satisfaction and 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. ^E

City Priorities Key:

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

COMMISSIONS AND BOARDS

HUMAN RELATIONS ADVISORY GROUP



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, inclusion, and belonging (DEIB). Human relations activity expenses are budgeted within the City Manager's Office budget.

2023 OBJECTIVES ACCOMPLISHED

- Coordinated and hosted the return of an in-person "Day of Service" honoring Dr. Martin Luther King Jr., which saw 800 guests participating in 35 service projects as well as an in-person drive-thru collection of donated items. ^E
- Provided feedback regarding nominations for the City's Humanitarian Award and recognition of full community response to Highland Park Shooting. ^{P,E}
- Hosted an in-person Awards Ceremony honoring Highland Park's Character Counts, Arts, Environmental, and Humanitarian Award Recipients. ^E
- Discussed opportunities to expand community engagement and education related to communitywide programming celebrating diversity equity, inclusion, and belonging. ^A
- Provided feedback on the City's new Mission, Priorities, Values & Statement Against Hate. ^A

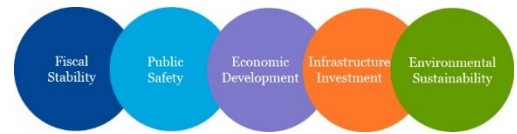
2024 OBJECTIVES

- 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 expanded community engagement and education plan related to communitywide programming celebrating diversity, equity, inclusion, and belonging. ^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

COMMISSIONS AND BOARDS PLAN AND DESIGN COMMISSION

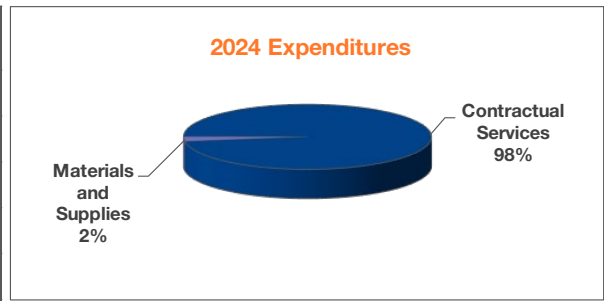


Account Code: 1110901
Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	7,000	7,900	7,900	8,600
Materials and Supplies	-	200	200	200
Capital, Transfers, Debt	-	-	-	-
TOTAL	7,000	8,100	8,100	8,800



2023 OBJECTIVES ACCOMPLISHED

- For the one year period through July 2023, the Commission conducted 18 total meetings, with 28 distinct agenda items. Items considered included but were not limited to the following developments: the City’s salt dome SUP; a PUD for the Wolbright multi-family development; a zoning text amendment to allow animal clinics as a SUP downtown, followed by a SUP and Special Exception for a downtown animal clinic; ComEd Design Review for their maintenance facility; a PUD for Community Partners for Affordable Housing’s (CPAH) eight-unit attached townhome development; Design Review for a new dealership on Highway 41 (Genesis); a PUD amendment for Hidden Oak at Compton and Livingston; a PUD and re-subdivision for the City’s former 54 Laurel Avenue property; the 1535 Park Avenue W Design Review and SUP applications; tobacco and smoke shop zoning text amendment, Ravinia School PUD and re-subdivision; a Special Exception for a parking lot at 700 Park Avenue W; and revocation of the PUD at the former B’Nai Torah and Arlyn School site. A total of four re-subdivisions, four PUDs, seven SUPs, seven Design Reviews, two Special Exception, and four zoning text amendment projects were considered; several of these projects included multiple meeting dates. ^{E, S}
- Conducted two pre-application reviews, which provided useful feedback on various development projects assisting the development community and ensuring projects were prepared for formal consideration. These included important policy considerations within the City, as well as development proposals throughout Highland Park. ^{E, S}

2024 OBJECTIVES

- Consider development applications and render decisions or make recommendations to the City Council. ^{E, S}
- Consider land use regulatory changes as recommended by staff or as directed by the City 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 to 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.

2023 OBJECTIVES ACCOMPLISHED

- Reviewed annual greenhouse gas (GHG) emission reporting and provided recommendations on focus areas to reduce greenhouse gas emissions. ^{L, 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 multiple communitywide 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. ^{L, S}
- Provided feedback regarding nominations for the Environmental Award. ^{E, S}

2024 OBJECTIVES

- Launch full calendar year of marketing content to educate and engage community through all communication modalities. ^{S, E}
- Seek opportunities to add solar panels to City owned properties where applicable. ^{L, S}
- 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

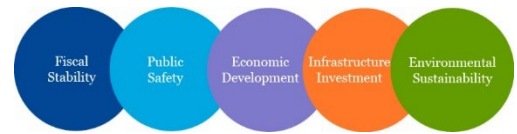
City Priorities Key:

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

COMMISSIONS AND BOARDS

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.

2023 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}

2024 OBJECTIVES

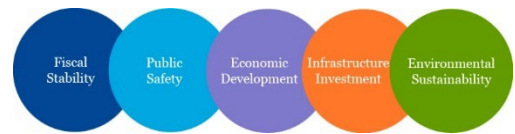
- Ravinia Festival will continue to conduct a minimum of two meetings providing a forum for the discussion and resolution of resident inquiries and feedback regarding Ravinia Festival traffic, parking, noise, and public safety. ^{P,E}
- City staff will continue to provide updates regarding traffic and 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

COMMISSIONS AND BOARDS

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. It reviews proposed developments, as requested, for traffic flow efficiencies. There are no City-budgeted expenditures associated with this Advisory Group in 2024.

2023 OBJECTIVES ACCOMPLISHED

- Met to discuss future Capital Improvement Projects. ^P
- Reviewed the Complete Streets draft policy and provided comments. ^P
- 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 Project, Green Bay Road Reconstruction Project, and Pedestrian Bridge over US 41 Project. ^P
- Reviewed the 10-year Capital Improvement Project (CIP) budget to provide recommendations for inclusion of multi-modal elements. ^P
- Developed work plan for 2024. ^P

2024 OBJECTIVES

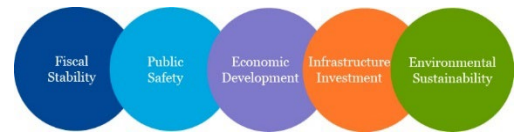
- Meet on a quarterly basis or as-needed. ^P
- Meet with City staff to discuss future capital improvement projects. ^P
- Provide advisory recommendations related to the planning and implementation of transportation plans. ^P

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

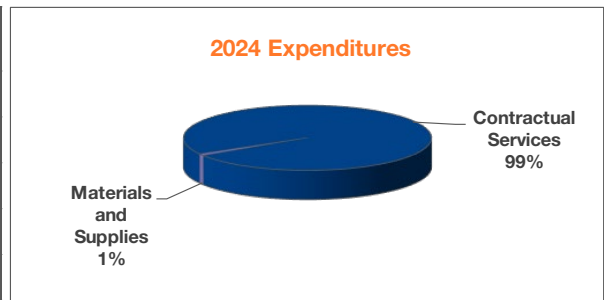


Account Code: 1110903
 Budgeted Full-time Equivalent Positions: 0.0

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 among other considerations. The Board is also authorized to consider and decide variations from the City’s Tree Preservation Code (Chapter 94) and Fence Code (Chapter 173); and makes recommendations or 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	8,700	11,300	11,300	11,600
Materials and Supplies	-	100	100	100
Capital, Transfers, Debt	-	-	-	-
TOTAL	8,700	11,400	11,400	11,700



2023 OBJECTIVES ACCOMPLISHED

- Conducted 19 hearings¹ related to 24 applications for zoning relief: two Floor Area Ratio (FAR), four involved Subdivision Building Lines (SBL), one was a Compere Referral from City Council, another involved rear yard maximum coverage relief, two were heritage tree removal requests, one Steep Slope Zone related, and the remaining 13 were for zoning setback / yard requirements (established building setback, front yard, side yard, and rear yard) or height requirements. ^{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, P, E}

2024 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

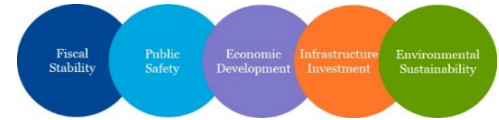
¹ During the the twelve month period August 2022 through end of July 2023

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



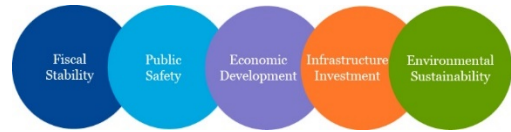
Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1110900 Historic Preservation Comsn				
1110900.61090 Professional Services - Other	2,500	8,000	8,000	18,100
1110900.62020 Membership Dues & Licenses	200	300	300	300
1110900.62040 Advertising	400	400	400	500
1110900.62050 Photo & Printing		200	200	500
1110900.62120 Education & Training				400
1110900.65010 Supplies - Books & Periodicals				100
Total Historic Preservation Commission	3,000	9,000	9,000	19,800
1110901 Plan Commission				
1110901.61090 Professional Services - Other	4,500	5,500	5,500	6,200
1110901.62040 Advertising	2,500	2,400	2,400	2,500
1110901.65020 Supplies - Office		100	100	100
1110901.65130 Business Expenses		100	100	100
Total Plan Commission	7,000	8,100	8,100	8,800
1110902 Housing Commission				
1110902.61090 Professional Services - Other	6,200	6,800	6,800	6,900
1110902.62020 Membership Dues & Licenses	200	200	200	300
1110902.62100 Activities Programming Costs		300	300	500
1110902.65010 Supplies - Books & Periodicals				100
Total Housing Commission	6,500	7,300	7,300	7,800
1110903 Zoning Board of Appeals				
1110903.61090 Professional Services - Other	4,300	6,300	6,300	6,500
1110903.62040 Advertising	4,400	5,000	5,000	5,100
1110903.65130 Business Expenses		100	100	100
Total Zoning Board of Appeals	8,700	11,400	11,400	11,700
1110905 Board of Police & Fire Commissioners				
1110905.61060 Professional Services - Med	24,000	23,700	23,700	23,000
1110905.61090 Professional Services - Other	7,500	9,000	9,000	9,000
1110905.62010 Professional Development		1,500	1,500	1,500
1110905.62020 Membership Dues & Licenses		400	400	400
1110905.62080 Travel Allowance				500
1110905.62130 Recruitment Costs	15,300	37,700	37,700	19,500
1110905.65130 Business Expenses	200	500	500	600
Total Board of Police & Fire Commissioners	47,000	72,700	72,700	54,500
Commissions Total within the General Fund	72,100	108,400	108,400	102,600

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 1/2 of the rounding factor.

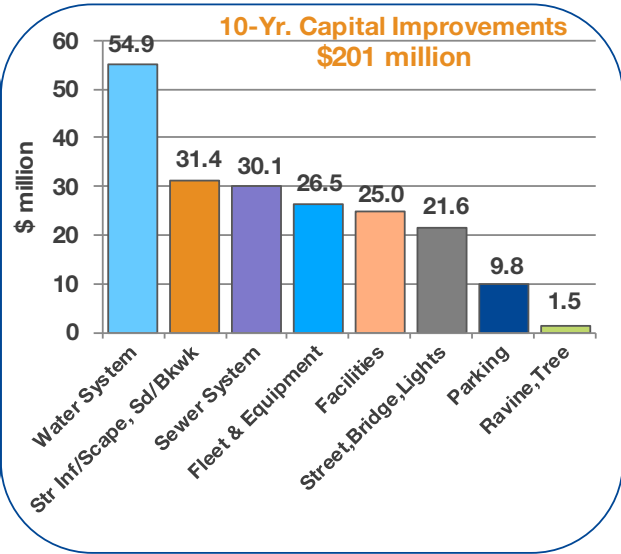
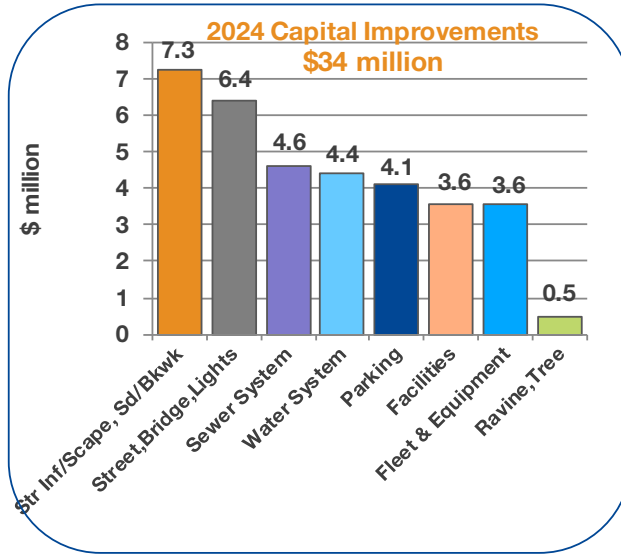
CAPITAL BUDGET



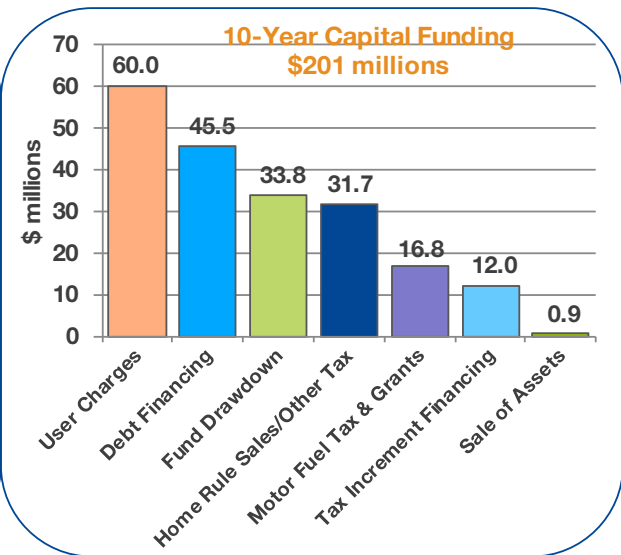
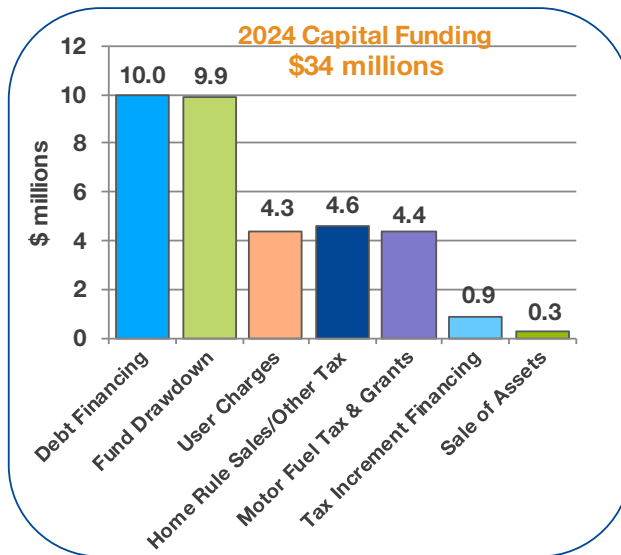
10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



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.

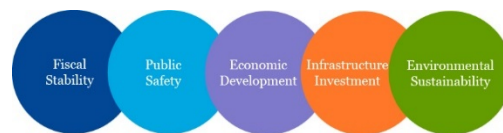


The 2024 CIP is expected to be funded 71% pay as you go and 29% by debt financing. The 10-year CIP is expected to be funded 70% pay as you go and 30% by debt financing.



When projects are included in the 10-year CIP, the impact on the operating budget is estimated, discussed below, and included in the 10-year fund balance summary. No significant operating budget impact is anticipated, as a result of the current 10-year CIP. 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.

10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



119 centerline miles/280 lane miles

Streets

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 implemented a new program in 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.

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 2024 Budget is the tenth 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 will help to identify deficient sidewalks and help prioritize repairs. The survey will provide information such as overall condition, slopes, and elevation deviations to help identify trip hazards. In addition, the survey will help 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. A comprehensive storm water master plan study was completed in 2018. Funding is allocated based on projects identified in the master plan study 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

10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



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 where 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

A comprehensive sanitary sewer master plan study was completed in 2018. 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 study 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 Highland Park'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 water mains. The City's comprehensive ravine study was updated in 2005 and is renewed annually. The study identified 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 completed a water distribution system comprehensive master plan in 2010, with an update in 2018. 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. 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.

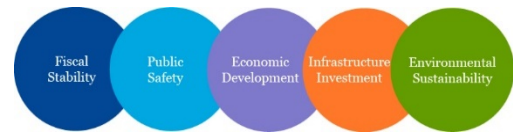
The City completed replacing 30-year-old residential water meters and implementing an automated meter reading (AMR) system in 2017. A web interface for the AMR system was implemented in 2019 that allows most residents to view real-time water use.

Parking (General Fund)

46 Parking Facilities

The Parking Fund was dissolved, with revenue, expenditures, and fund balance consolidated into the General Fund, effective January 1, 2022. The City manages 46 public parking facilities. Parking fees and fines, as well as 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

10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



readiness. The City expects a slower parking lot upgrade schedule in the near term, given parking revenue has not yet recovered from the pandemic's negative economic impact. 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 identified priority 1 facility capital projects as recommended by the City's 2017 EMG Master Plan report and as part of long-range facilities capital project 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 will begin in 2023 with implementation in 2024. Redevelopment of the Public Services and Fire Station 34 buildings is included in the CIP in 2027, with planning not yet started.

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:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 Yr.
Asphalt & Concrete	2,840	1,540	1,000	1,000	1,300	1,140	1,310	1,335	1,275	1,275	14,015
Clavey - US 41 to Green Bay	810										810
Maple Ave - St. Johns to East End	375										375
University Ave - Resurfacing	325										325
Public Works Yard Roadway	280										280
Briergate Bus. Dist. Improvements	240										240
Beech Ln, NE Beech Ln to Beech St	110										110
Sheridan Rd		170									170
Pavement Eval., Soil Test, Alleys, and Other Streets	160	215	205	155	80	145	-	-	75	75	1,110
Streets - Total	5,140	1,925	1,205	1,155	1,380	1,285	1,310	1,335	1,350	1,350	17,435
Skokie Valley Bikepath Bridge over Half Day Rd	220										220
Inspections, Consulting, & Maintenance	190	100	100	100	100	100	100	100	100	100	1,090
Dean Ave	170										170
Waverly Rd - North Bridge	120										120
Clavey Road	90										90
Wade Ave Bridge	85	195									280
St. Johns	75	165									240
Judson Ave.	70	120									190
Beech Street	20	115									135
Lake Cook Rd				300							300
Other	95	-	-	-	-	-	-	-	-	-	95
Bridges - Total	1,135	695	100	400	100	100	100	100	100	100	2,930
Central Business District Development	6,084	-	-	-	1,076	291	631	877	851	1,308	11,118
Ravinia TIF District Development	-	1,272	414	346	4,154	-	-	-	-	-	6,186
Briergate TIF District Development	587	851	878	906	934	962	991	1,021	1,051	1,082	9,263
Street Lighting & Striping	220	220	220	220	220	220	220	220	220	220	2,200
Tree Replacement	135	165	15	-	115	115	115	115	115	115	1,005
Bike/Walk Plan & Sidewalks	590	2,190	105	75	315	85	355	185	465	465	4,830
Ravines	365	15	60	25	-	-	-	-	-	-	465
Parking Improvements, including Snr. Ctr.	4,000	3,400	135	530	130	130	130	130	130	130	8,845
Stm/San - Briergate Bus. Dist. Improvements	885										885
Stm/San - Lining, Inspection, Lateral, Treatment	720	520	770	1,370	465	420	1,235	1,145	1,145	1,145	8,935
Stm - Second St Infrastructure	500										500
Stm - Maple Ave - St. Johns to East End	425										425
Stm - Public Works Yard Roadway	320										320
Stm - Clavey, US 41 to Green Bay	305										305
Stm/San - Park Ave West Bridge	255										255
Stm/San - Dean Ave Bridge	195	270	141	545		2,000					3,151
Stm/San - Green Bay Rd - Central to Clavey	190	60	160	690	515						1,615
Stm/San - Beech Ln/Beech St Bridge	190	440									630
Stm/San - Judson Avenue Bridge	113	205									318
Stm/San - St Johns Avenue Bridge	100	225									325
San - Lift Station and Pump Improvements	100	90	75	20	40	40	40	40	40	40	525
Stm - Sheridan Rd, North to Edlecliff		457									457
Stm - Alleys		195	995								1,190
Stm - Ridgelee/Old Briar Rds - Country Ln to Ridge Rd			760								760
Stm - Rollingwood Rd				520							520
Stm - Flood Mitigation Management Program				320			320	320	320	320	1,600
Stm - Marvell Ln, Mc Daniels Ave to cul-de-sac				285							285
Stm - Ravine 1 N. Branch @ Lakeside Pl				130							130
Stm - Hazel Ave/N Ravinia Parking Lots					850		850	850	850	850	4,250

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



Infrastructure (continued):	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 Yr.
Stm - Twin Oaks Dr, Aubrun Ave to Idlewood Ln					565						565
Stm - Braeside, Indian Tree Dr to Blackhawk Rd					540						540
Other Improvements	300	145	50	85	195	115	100	200	200	200	1,590
Sewers - Total	4,598	2,607	2,951	3,965	3,170	2,575	2,545	2,555	2,555	2,555	30,076
Membrane Replacements	2,000	2,000	2,000								6,000
Briergate Bus. Dist. Improvements	485										485
Park Ave West Bridge	360										360
Beech Ln/Beech St Bridge	320	115									435
St Johns Ave Bridge	315	705									1,020
Clavey - US 41 to Green Bay	295										295
Judson Ave Bridge	190	350									540
Green Bay Rd - Central to Clavey	170	50	50	1,885	1,325						3,480
Meters/Interconnects	120	65	45	45	65	75	235	140	140	140	1,070
Lead Service Line Replacement Program		4,080	4,080	4,080	4,080	4,000	80				20,400
Wade Ave Bridge		630									630
Sheridan Rd		545									545
Beverly Pl, Park Ave W to Central Ave			900								900
Sycamore Pl-Lake Ave and Sylvester Place					800	800			1,000	1,000	3,600
Skokie Valley Rd				1,060	530						1,590
N Side Res. Tank Expansion Dsgn & Constr			500		2,000						2,500
First Street - Central Ave to Elm Place			395								395
Hazel Ave Loop (Ravine 7)			215								215
Distr. Sys Surge Suppression: Dsgn & Constr				1,000							1,000
Richfield Ave & Deerfield Rd, Cavell to Winthrop					745						745
St. Johns- Forest Ave to Laurel Ave					215			1,485			1,700
Kimballwood Ln Loop, Kimball Rd to Kimball Rd						745					745
Bloom Ave, St Johns to Oak						395					395
Blackstone Pl - Green Bay to East End						280					280
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	2,160
Montgomery Ave-Moraine to Dead End								130	900	900	1,930
Other Improvements	151	65	24	91	50	-	-	100	100	100	681
Water - Total	4,406	8,605	8,209	8,161	9,810	6,295	1,165	2,575	2,860	2,860	54,946
Total Infrastructure	27,259	21,945	14,292	15,783	21,404	12,058	7,562	9,113	9,697	10,185	149,299
Infrastructure Funding Sources:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 Yr.
User Charges and Other Revenue	4,562	2,032	3,841	7,611	8,511	6,073	4,770	5,973	6,683	7,191	57,246
Debt Financing - Streets & Second St. Infrastructure	6,300										6,300
Debt Financing - 1201 Park Avenue West Parking	1,200										1,200
Debt Financing - Water		4,000	4,000	4,000	4,000	4,000					20,000
Strategic Fund Drawdown - General	5,001	3,505	185		1,488	23	801	1,119	963	912	13,998
Strategic Fund Drawdown - TIF	1,298	522			2,872						4,692
Strategic Fund Drawdown - Capital Fund	1,003				534						1,537
Strategic Fund Drawdown - Sewer Fund	362		700	1,725	421						3,208
Strategic Fund Drawdown - Multimodal Fund	215	223	210	195	179						1,022
Strategic Fund Drawdown - Water Fund		546			519						1,064
Grants/Reimbursements	3,150	3,177	184								6,511
Home Rule Sales Tax	1,924	2,740	2,880								7,544
Motor Fuel Tax	1,346	1,100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,446
Tax Increment Financing (TIF)	899	1,601	1,292	1,252	1,878	962	991	1,021	1,051	1,082	12,030
Total Funding - Infrastructure	27,259	21,945	14,292	15,783	21,404	12,058	7,562	9,113	9,697	10,185	149,299

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



Facilities & Equipment:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 Yr.
1201 Park Avenue West Interior Renovations	3,150										3,150
Vehicle and Equipment Replacement	3,566	2,477	1,591	3,467	2,248	1,764	2,041	2,379	4,788	2,219	26,537
Facilities Improvements (Priority 1)	435	115	102		240	70	260	412	110	110	1,854
Public Services Building Redevelopment		500	2,000	17,500							20,000
Total Facilities & Equipment	7,151	3,092	3,693	20,967	2,488	1,834	2,301	2,791	4,898	2,329	51,541
Facilities & Eqp. Funding Sources:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 Yr.
Home Rule Sales and Other General Tax	2,462	1,677	-	2,967	2,488	1,834	2,301	2,791	4,898	2,329	23,744
Debt Financing - 1201 Park Ave. W. & Public Svcs.	2,500	500	2,000	13,000							18,000
Strategic Fund Drawdown - Equipment Fund	1,195	500	500	500							2,695
Strategic Fund Drawdown - Capital Fund	650			4,500							5,150
Strategic Fund Drawdown - General	44	115	893								1,051
Revenue from Sale of Assets	300	300	300								900
Total Funding - Facilities & Equipment	7,151	3,092	3,693	20,967	2,488	1,834	2,301	2,791	4,898	2,329	51,541
Grand Total City Capital	34,411	25,036	17,985	36,749	23,891	13,892	9,863	11,904	14,595	12,514	200,839
Grand Total City Funding	34,411	25,036	17,985	36,749	23,891	13,892	9,863	11,904	14,595	12,514	200,839
Library Capital:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 Yr.
Library Expansion	285	5,000									5,285
Fire Prevention / Suppression		500									500
Elevator and Plumbing Updates			220			60					280
Roof Replacements				285					365		650
HVAC Updates				250	5		340	600	10		1,205
Other Facility and Equipment Upgrades	140	50	120	140	390	85	65	85	185	100	1,360
Total Library Capital	425	5,550	340	675	395	145	405	685	560	100	9,280
Library Funding:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10 Yr.
Library Tax Levy	425	420	340	420	395	145	405	420	420	100	3,490
Fundraising, Other Revenue and Special Reserves		1,130		255				265	140		1,790
Library Bond Proceeds		4,000									4,000
Total Library Funding	425	5,550	340	675	395	145	405	685	560	100	9,280
Grand Total City and Library Capital	34,836	30,586	18,325	37,424	24,286	14,037	10,268	12,589	15,155	12,614	210,119
Grand Total City and Library Funding	34,836	30,586	18,325	37,424	24,286	14,037	10,268	12,589	15,155	12,614	210,119

See Glossary of Terms and Funds in the Appendix.

10-YEAR CAPITAL IMPROVEMENT PROJECTS BY FUND (\$000)



Department and Division	Project and Fund Description	Capital Improvement Program Expenditures by Year										Total 10-Yr.
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
City Mgr.'s Office Communications	AV Video Editor, City Hall AV Eqp./Playback Sys., AV Encoder, Snr. Ctr. AV Eqp., AV Raian Sys.	45	35	18	18	119	19	20	20	21	21	336
Police Dept. Patrol	Rapid Deployment Rifles, Rifle-Rated Shields/Vests, Optical Sighting Systems for Sig Patrol Rifles	12	40	24	68	52	32	40	24	128	32	452
Police Dept. Patrol	Unmanned Aerial System (UAS)		22			25		27				74
Police Dept. Patrol	Breathalyzer Instrument					12						12
Police Dept. Communications	Police Headquarters Video, Training Rm. AV, & Building Door Access Systems						160		175			335
Public Safety Communications	Upgrade HP 2-way radio comms. to State of IL std. interoperable, digital STARCOM-21 system	500				350						850
Fire Dept. Emerg. Med./Eqp.	Cardiac Monitor Replacement Stryker Power Load System to Reduce Back Injuries		56		104	41		42	42	43	118	446
Fire Dept. Suprsn. & Training	Auto Extrication Equipment Thermal Imaging Equipment	65					40	50				155
Fire Dept. Suprsn. & Training	Training Campus Metal Containers		175									175
Comm. Develop. Planning	Central Bus. Dist. Streetscape 2024 - Tables, Bike Racks, Seating 2028-29,31 - Gateway Signs, Seating, Trash 2030,32 - Wayfinding/Parking Signs, Bike/Transit Shelters, Flagpole 2033 - Laurel Viaduct	538				1,076	291	631	877	851	1,308	5,572
Comm. Develop. Planning	Second St. Furniture & Other non-debt eligible	1,181									-	1,181
Public Works Oper./Facilities	Facilities Improvements based on Equis Master Plan Priority 1	435	115	102		240	70	260	412	110	110	1,854
Public Works Engineering	Street Capital Bike Walk Plan Priority 1	490	2,115	35		240		280	110	390	390	4,050
Public Works Parking	Maint./Repair parking lots/decks Priority 1	1,600	3,400	135	530	130	130	130	130	130	130	6,445
Public Works Oper./Forestry	Tree Replacement McClory Trail Pollinator Garden Landscape Improvements	135	165	15		115	115	115	115	115	115	1,005
	Subtotal General Fund	5,001	6,123	329	720	2,400	857	1,595	1,905	1,788	2,224	22,942
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. Emerg. Med./Eqp.	Lakshore Ratio Network Eqp.	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 10-Yr.
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
	Subtotal E911 Fund	10	10	10	10	10	10	10	10	10	10	100
Public Works Engineering	Street Capital Streets	5,140	1,925	1,205	1,155	1,380	1,285	1,310	1,335	1,350	1,350	17,435
Public Works Engineering	Street Capital Bridges	1,135	695	100	400	100	100	100	100	100	100	2,930
Public Works Engineering	Street Capital Ravines (Priority 1)	365	15	60	25							465
Public Works Engineering	Street Capital Sidewalk	100	75	70	75	75	85	75	75	75	75	780
City Mgr.'s Office Facilities	1201 Park Avenue West Interior Renovations	3,150										3,150
City Mgr.'s Office Facilities	1201 Park Avenue West Parking improvements	2,400										2,400
Public Works Engineering	Public Services Building Redevelopment		500	2,000	17,500							20,000
Comm. Develop. Planning or Public Works Engineering	Second St. Infrastructure	4,365										4,365
	Subtotal Streets and Other Capital Projects Fund	16,655	3,210	3,435	19,155	1,555	1,470	1,485	1,510	1,525	1,525	51,525
Comm. Develop. Planning	Ravinia District Streetscape 2025 - Burton Ave/Alley Lighting, Planters, Seating 2026 - Artwork 2027 - Signage, Parklets 2028 - Crosswalks		1,272	414	346	4,154						6,186
	Subtotal Ravinia TIF Fund	-	1,272	414	346	4,154	-	-	-	-	-	6,186
City Mgr.'s Office	Briergate TIF District Development	587	851	878	906	934	962	991	1,021	1,051	1,082	9,263
	Subtotal Briergate TIF Fund	587	851	878	906	934	962	991	1,021	1,051	1,082	9,263
Public Work Water Distrib.	Water Main Replacement per schedule (Priority 1)	2,250	6,520	5,664	7,116	7,695	6,220	930	2,335	2,620	2,620	43,970
Public Works Water Prodtn.	Water Production & Storage improvements (Priority 1)	2,036	2,020	2,500	1,000	2,050			100	100	100	9,906
Public Work Water Distrib.	Water Distribution - Meter & Interconnect Replacement	120	65	45	45	65	75	235	140	140	140	1,070
	Subtotal Water Fund	4,406	8,605	8,209	8,161	9,810	6,295	1,165	2,575	2,860	2,860	54,946
Public Works Engineering	Storm Sewer Capital - per schedule (Priority 1)	2,928	1,215	1,766	2,990	2,575	2,215	1,360	1,270	1,270	1,270	18,859
Public Works Engineering	Sanitary Sewer Capital - per schedule (Priority 1)	1,570	1,302	1,110	955	555	320	1,145	1,245	1,245	1,245	10,692
Public Works Sanitary Sewers	Sanitary Sewers Lift Station Maint. (Priority 1)	100	90	75	20	40	40	40	40	40	40	525
	Subtotal Sewer Fund	4,598	2,607	2,951	3,965	3,170	2,575	2,545	2,555	2,555	2,555	30,076
Police Dept. Fleet	Vehicle Replacement: 2024 - 9 vehicles: 8 Patrol, 1 Admn 2025 - 1 vehicle: 1 Patrol 2026-33- 5 vehicles per year	552	274	590	501	576	662	762	876	1,037	1,158	6,988

10-YEAR CAPITAL IMPROVEMENT PROJECTS BY FUND (\$000)



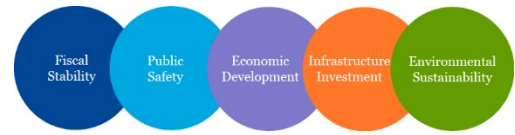
Department and Division	Project and Fund Description	Capital Improvement Program Expenditures by Year										Total 10-Yr.
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Fire Dept. Fleet	Vehicle Replacement: 2024, 25, 27 - Ambulance 2026, 31, 32 - Staff vehicles 2027 - Fire Engine, Dive Boat/Van 2032 - Ladder Truck	260	350	110	2,045				60	2,665		5,490
Public Work Fleet	Vehicle Replacement (Priority 1)	1,125	810	400	365	610	405	750	750	320	320	5,855
Info. Technology Citywide	Enterprise Resource Pln. (ERP) Sys. Rplcmt. & Rptg. Software	385	86									471
Info. Technology Citywide	Server, Switches, Storage, Wireless, Email, Backup	218	228	101	6	114	47	6	81	216	221	1,238
Information Technology	Web-Collaborative Office Software Suite	181	181	181	181	181	181	181	181	181	181	1,810
Info. Technology Citywide	Laptop (4-yr) & Workstation (5-yr) Replacement	75	74	76	83	72	72	72	74	81	72	751
Info. Technology Citywide	Security Upgrade	45	45	45	45	45	95	45	45	45	45	498
Info. Technology Citywide	EDMS (Electronic Data Management System)	50	50									100
Info. Technology Public Safety	Police and Fire MDC Replacement	43	41	36	41	41	41	36	41	41	41	400
	Subtotal Equip. Replace. Fund	2,934	2,139	1,539	3,267	1,639	1,503	1,852	2,108	4,586	2,038	23,602
	Total City, excluding Library	34,411	25,036	17,985	36,749	23,891	13,892	9,863	11,904	14,595	12,514	200,839

See Glossary of Terms and Funds in the Appendix.

10-YEAR CAPITAL IMPROVEMENT PROGRAM PROGRAM DETAILS

34,410,500	2024 Capital Improvements	
9,140,000	Road and Parking Rehabilitation	
4,000,000	Parking Lots and Decks, including 1201 Park Avenue West	Maintenance/Repair
2,840,000	Asphalt & Concrete	Street Improvement
810,000	Clavey - US 41 to Green Bay, Bridge to STP	Street Improvement
375,000	Maple Ave - St. Johns to East End	Street Improvement
325,000	University Ave - Resurfacing	Street Improvement
280,000	Public Works Yard Roadway	Street Improvement
240,000	Briergate Bus. Dist. Improvements	Street Improvement
110,000	Beech Ln, NE Beech Ln to Beech St	Street Improvement
160,000	All Other	Maintenance/Repair
7,170,400	Business District Improvements	
6,045,800	Second Street Infrastructure	Pedestrian-friendly Improvements
586,600	Briergate TIF District Development	Water, Sewer, and Street Improvements
538,000	Central Business District Streetscape	Tables, Bike Racks, and Seating
4,406,000	Water System Improvements	
2,000,000	Membrane Replacements	Engineering/Water Distribution
485,000	Briergate Bus. Dist. Improvements	Engineering/Water Distribution
360,000	Park Ave West Bridge	Engineering/Water Distribution
320,000	Beech Ln/Beech St Bridge	Engineering/Water Distribution
315,000	St Johns Ave Bridge	Engineering/Water Distribution
295,000	Clavey - US 41 to Green Bay	Engineering/Water Distribution
190,000	Judson Ave Bridge	Engineering/Water Distribution
170,000	Green Bay Rd - Central to Clavey	Engineering/Water Distribution
120,000	Finished Water Meters Rplcmt./Meters/Interconnect	Interconnects/Meters
151,000	All Other	All Water Areas
4,098,000	Sewer Systems Improvements, excl. Second Street	
885,000	Briergate Business District Improvements	Storm & Sanitary Sewer
720,000	Lining, Inspection, Lateral, Treatment	Storm & Sanitary Sewer
425,000	Maple Ave - St. Johns to East End	Storm Sewer
320,000	Public Works Yard Roadway	Storm Sewer
305,000	Clavey Road, US 41 to Green Bay	Storm Sewer
255,000	Park Ave West Bridge	Storm & Sanitary Sewer
195,000	Dean Ave Bridge	Storm & Sanitary Sewer
190,000	Green Bay, Central to Clavey	Storm & Sanitary Sewer
190,000	Beech Ln/Beech St Bridge	Storm & Sanitary Sewer
113,000	Judson Avenue Bridge	Storm & Sanitary Sewer
100,000	St Johns Avenue Bridge	Storm & Sanitary Sewer
100,000	Lift Station and Pump Improvements	Sanitary Sewer
300,000	All Other	Storm & Sanitary Sewer
3,585,000	Facilities Improvements (Priority 1)	
3,150,000	1201 Park Avenue West Interior Renovations	Facility Renovation
435,000	All Other	All Other Facilities Improvements
3,566,100	Fleet and Equipment	
612,000	Information Technology Equipment	Replacement and Upgrade
587,000	Public Safety Equipment Replacement	Replacement and Upgrade
570,000	2.5-Ton Dump Truck with Multipurpose Equipment	Replacement and Upgrade
555,000	Other Public Works Fleet	Replacement and Upgrade to Hybrd
552,100	Police Vehicles (8 Patrol, 1 Administrative)	Replacement and Upgrade to Hybrd
260,000	Ambulance	Replacement
385,000	Enterprise Resource Planning (ERP) System	Replacement and Upgrade
45,000	Administrative Equipment	Replacement and Upgrade
1,135,000	Bridge Design and Repairs	
220,000	Inspections, Consulting, & Maintenance	Improvements
190,000	Dean Ave	Improvements
170,000	Waverly Rd - North Bridge	Improvements
555,000	All Other	Improvements
590,000	Sidewalks and MoveHP Plan	Improvements
365,000	Ravine Improvements	Improvements
220,000	Street Lighting and Striping	Improvements
135,000	Forestry - Tree Planting	Replacement and Upgrade

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



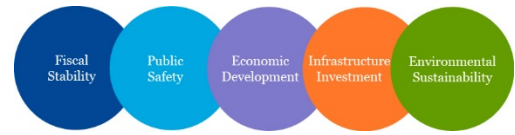
Cost Estimation		
Preliminary CIP Budget Done:	July	
Final PW Department Budget Done:	October	
Surveying and Design Done:	June – December	
Engineer’s Estimate Done:	January	
Projects Bid:	February	
Estimation:		
Last Year’s Prices + 6 %		
Competitive Bidding		
Commodities Market Varies		
Concrete Prices 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

46,265,146	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
2,667,400	St. Johns Bridge Replacement
2,342,544	Flood Buy-Out Program
2,309,800	Sheridan Road Path and Cary Avenue Sidewalk
2,096,344	Central Ave Bridge Replacement (1 Lane To 2 Lanes)
2,000,000	Rt 41 Pedestrian Bridge Replacement
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)
71,000	Central and Hickory Intersection Safety Enhancements
32,750	Targeted Areas Flood Mitigation Study (Army Corps of Engineers)

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



Facilities Report

Core Services Facilities

- City Hall
- Central Fire Station
- Half Day Fire Station
- Ravinia Fire Station
- Fire Training Tower
- Police Station
- 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
- Golf Dome

Cost Facilities Summary

Occupied Buildings – No Life Safety Issues

- Average Age: 50+ Years
- Maintenance and Capital –Contracted Out
- 3.5 Full-Time Public Works Employees
- FY 24 Budget – Continue Improvements

FY 2024 10-Year CIP

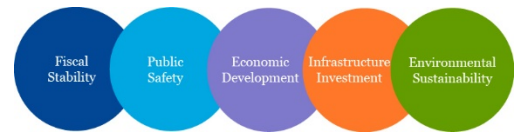
Watermain Breaks

- 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

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



Street Pavement Resurfacing and Reconstruction Projects

1. Resurfacing (Street Rehab Program)	<ul style="list-style-type: none"> • 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)	<ul style="list-style-type: none"> • 1 ½” of Pavement Grinding and Replacement • Minimal to No Concrete Work • Crack Sealing Completed the Following Year <ul style="list-style-type: none"> *119 Centerline Miles to Maintain *Average 3-5 Miles of Roads Resurfaced
3. Reconstruction Project	<ul style="list-style-type: none"> • 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 Slope BMPs

CIP Rating

Asset Rating Guidelines

- Inventory of Existing Infrastructure Asset
- Maintenance Program
- Capital Improvement Program
- Infrastructure Master Plans
- Identify and Prioritize Infrastructure Improvements
 - Life Safety- High Priority
 - Target Rating Based Funding

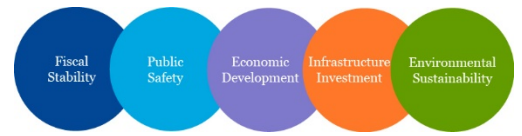
Critical Infrastructure Rated

- Asphalt Street
- Bridge
- Watermain
- Storm Sewer
- Sanitary Sewer

Asphalt Street Rating

Streets Description	Percentage / Net Rating (1-5)
Poor (0-59 Rating)	14% / 0.14
Fair (60-79 Rating)	46% / 0.91
Very Good (80-100 Rating)	41% / 1.63
Total	100% / 2.68
Total Road Pavement (Asphalt Streets): 119 Centerline Miles	

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



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	22% / 0.28
51- 75	Fair	11% / 0.35
76 – 100	Very Good	67% / 2.92
	Total	100% / 3.55

Watermain

Total Water Main Ownership: 172 Miles

Description	Percentage	Comments
Water Main 8” and Larger	56.5%	New Watermain is 8” inch Diameter or Greater
6 Inch Water Main	40.2%	6” Watermain Identified for Replacement
4 Inch Water Main	3.3%	4” Watermain Identified for Replacement
Water Main Breaks (2012-2022)	660 Breaks	10-yr Total
Total Water Main	100%	

Storm Sewer

Total Storm Sewer Ownership: 165 Miles

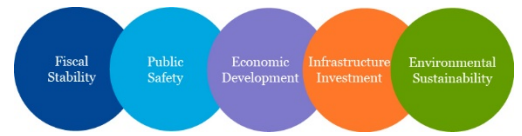
Description	Percentage	Comments
Storm Sewer Main Upgrades	45%	Storm Sewer Main Installed with 10-yr Design Standard
Storm Sewer Mains Lined	4%	Amount of Pipe Lined
Storm Sewers >12-inch Diameter	31%	Meets or Exceeds Minimum Storm Sewer Standard
Storm Sewers < 10-inch Diameter	20%	Does Not Meet Minimum Storm Sewer Standard
Total Storm Sewer	100%	

Sanitary Sewer

Total Sanitary Sewer Ownership: 128 Miles

Description	Percentage	Comments
Lined Main/Pipes	40.0%	Sanitary Main Lined
Sanitary Sewers < 8-inch Diameter and Clay Pipe	5%	Does Not Meet Minimum Sewer Sizing Standard
Sanitary Sewers > 8-inch Diameter and Clay Pipe	54%	Maintenance – 3-yr Cycle, Require Periodic Cleaning
Other Sizes Sanitary Sewers and Non-Clay Pipes	1%	Routine Maintenance- Require Cleaning
Total Sanitary Sewer	100%	

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



Forestry

Est. 27,690 Trees: Maple 5,362, Oak 3,526, Crabapple 2,912, Elm 1,920, Honey Locust 1,547, Linden 1,300

Year	Trees Removed	Trees Planted	Ash Population
2016	1,150	294	1,056
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 (Estimated)	400	350	486

Fleet and Equipment

- Safe and Operable Working Condition
- Combination Machines
- State Cooperative Purchases (Savings)
- Continue “Green” Fleet Initiatives
 - Bio Diesel Fuel & Electric Vehicles
- 10-yr CIP Budgeted \$6.260 Million
 - Inspectors Hybrid/Electric Vehicles
 - Multi-Purpose Sidewalk Equipment
 - Wheel Loader (Hybrid)

Public Services Fleet

Rolling Stock Inventory	2022	2023	Reduction of Inventory
	72	72	0

Major Projects

- Water Plant Intake Pipe/Shorewell Screening
- Salt Dome Replacement
- North Side Reservoir Expansion
- Sheridan Road Sidewalk Project
- Green Bay Road Reconstruction Project
- Water – 4-inch Watermain Replacement
- MoveHP (Prev. BikeWalk HP2030)
- Bridges - Park Ave West, Central, Beech, Judson, Wade, St Johns, Dean Av
- Fleet – Green, Hybrid Electric
- Forestry – Pocket Parks, Plantings, Diversification

CIP Priority Guidelines

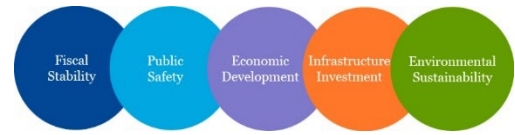
The City assesses capital projects and programs based on a number of factors including cost and priority level. Each initiative is rated based on the priority level. Priority 1 are most significant for public life safety and health.

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

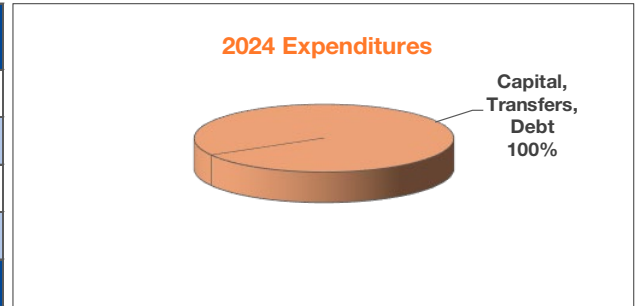


Account Code: 1110740
 Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	43,900	722,000	722,000	490,000
TOTAL	43,900	722,000	722,000	490,000



2023 OBJECTIVES ACCOMPLISHED

- Continued Phase I preliminary engineering for the pedestrian bridge over US Route 41. ¹
- Continued Phase I and Phase II Design for the Sheridan Road Path 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. ¹
- Initiated sidewalk survey program to help identify deficient sidewalks and prioritize repairs. Completed analysis of one quarter (25%) of sidewalks. ^{1, P}

2024 OBJECTIVES

- Complete Phase I preliminary engineering for replacement of the pedestrian bridge over US Route 41. ¹
- Initiate Phase II Design for replacement of the pedestrian bridge over US Route 41. ¹
- Complete Phase I and Phase II engineering for the Sheridan Road Path Project. ¹
- Continue sidewalk survey program to help identify deficient sidewalks and prioritize repairs. Complete analysis of one quarter (25%) of public sidewalks. ^{1, P}

City Priorities Key:

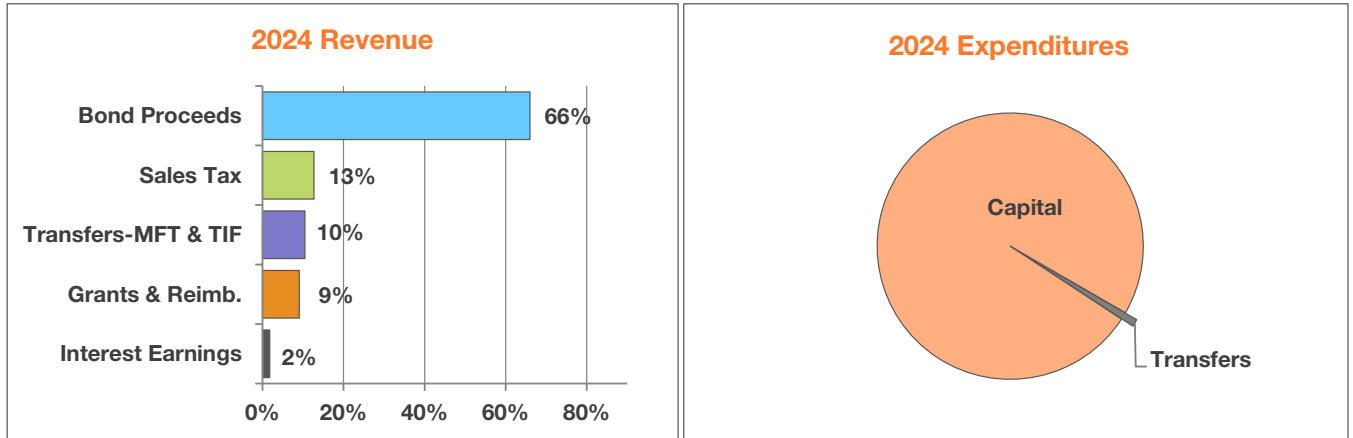
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

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.



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Buc		'24 Bud vs '23 Buc		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Bond Proceeds ¹		10,000,000	(10.12)	-100%	-	0%	10.00	0%	10.00	0%
Transfer from General Fund	146,000		0.15	0%	-	0%	(0.15)	-100%	(0.15)	-100%
Transfer from MFT and TIF ²	1,486,200	1,586,200	(0.38)	-20%	-	0%	0.10	7%	0.10	7%
Transfer from Sustainability ²	139,000		0.04	39%	-	0%	(0.14)	-100%	(0.14)	-100%
Home Rule Sales Tax ³	2,493,400	1,924,000	1.91	325%	-	0%	(0.57)	-23%	(0.57)	-23%
Grants/Reimbursements ⁴	2,337,100	1,374,100	2.26	2818%	0.39	20%	(0.57)	-29%	(0.96)	-41%
Interest Revenue	269,700	269,700	0.11	68%	0.22	410%	0.22	410%	-	0%
Total Revenue	6,871,400	15,154,000	(6.04)	-46.8%	0.61	9.7%	8.89	142.0%	8.28	120.5%
Capital Expenditures ⁵	11,577,900	16,655,200	3.30	39.8%	-	0.0%	5.08	43.9%	5.08	43.9%
Transfers ⁶		152,000	-	0.0%	-	0.0%	0.15	0.0%	0.15	0.0%
Total Expenditures	11,577,900	16,807,200	3.23	38.7%	-	0.0%	5.23	45.2%	5.23	45.2%
Net Increase/(Decrease)	(4,706,500)	(1,653,200)								
Fund Bal. Beg. of Year	6,475,600	1,769,000	4.56	238.7%	-	0.0%	(4.71)	-72.7%	(4.71)	-72.7%
Fund Bal. End of Year	1,769,000	115,900	(4.71)	-72.7%	0.61	53%	(1.04)	-90%	(1.65)	-93.4%
Fund Bal. % Oper. Exp.	15.3%	0.7%								
Fund Bal. % Target	0.0%	0.0%								

Notable Budget Comments:

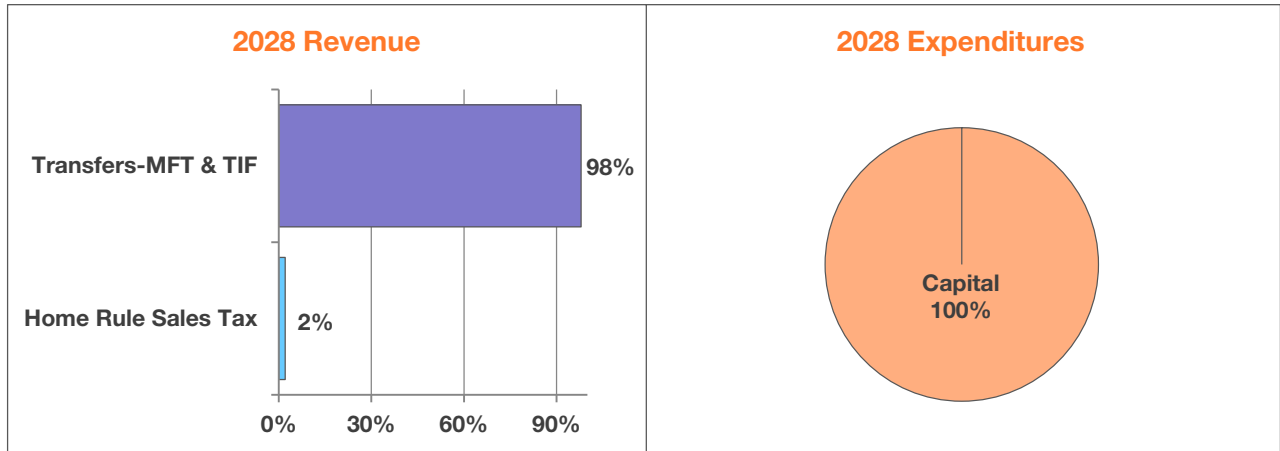
1. The 2024 budget for Bond Proceeds partially funds Second Street improvements, 1201 Park Avenue West upgrades, and other street improvements, consistent with the City's 10-Year CIP detailed previously in this Capital section.
 2. Transfers from the MMF, TIF, and Sustainability Funds are to pay for MMF, TIF, and Sustainability costs, respectively, incurred in the Capital Fund.
 3. Home Rule Sales Tax is allocated from General Fund Revenue to partially pay for street improvements, consistent with the City's 10-Year CIP.
 4. Grants/reimbursements revenue is consistent with eligible expenditures.
 5. Capital expenditures for 2024 are estimated consistent with the City's 10-Year CIP detailed previously in this Capital section, including 1201 Park Avenue West building and parking upgrades (\$5.6 million), Streets (\$5.1 million), Second Street infrastructure (\$4.4 million), Bridges (\$1.1 million), Ravines (\$365,000), and Sidewalks (\$100,000).
 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 2024 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.



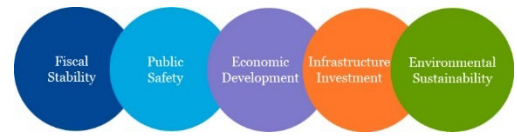
	Total 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Bond Proceeds	10,000,000	500,000	15,000,000			
Transfer from MFT and TIF	1,586,200	1,100,000	1,000,000	1,000,000	1,000,000	-9.9%
Home Rule Sales Tax	1,924,000	2,740,000	2,880,000			
Grants/Reimbursements	1,374,100	223,000	16,000			
Interest Revenue	269,700	181,408	963,508	659,234	21,314	67.5%
Total Revenue	15,154,000	4,744,408	19,859,508	1,659,234	1,021,314	30.0%
Capital Expenditures	16,655,200	3,210,000	3,435,000	19,155,000	1,555,000	73.0%
Transfers	152,000					
Total Expenditures	16,807,200	3,210,000	3,435,000	19,155,000	1,555,000	73.0%
Net Increase/(Decrease)	(1,653,200)	1,534,408	16,424,508	(17,495,766)	(533,686)	
Fund Bal. Beg. of Year	1,769,000	115,900	1,650,308	18,074,816	579,051	
Fund Bal. End of Year	115,900	1,650,308	18,074,816	579,051	45,365	
Fund Bal. % Oper. Exp.	0.7%	51.4%	526.2%	3.0%	2.9%	
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

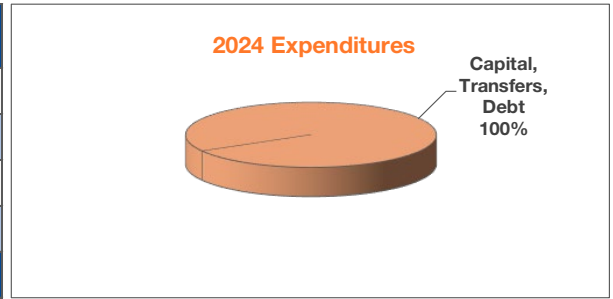


Account Code: 1410710
 Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	3,922,400	7,819,100	7,819,100	11,105,200
TOTAL	3,922,400	7,819,100	7,819,100	11,105,200



2023 OBJECTIVES ACCOMPLISHED

- Completed construction of the Clavey Road. ¹
- Completed the annual street rehabilitation program. ¹
- Completed the SMART program. ¹
- Completed the annual concrete repair program (concrete street patching and sidewalk repairs). ¹
- Completed Central Ave. and University Ave. resurfacing and water main improvements. ¹
- Completed design and constructed of 2023 improvements for the Briergate TIF-funded project. ¹
- Initiated construction for the federally-funded bridge replacement project, Park Ave West over the Skokie River. ¹
- Complete Phase I preliminary engineering for the federally-funded bridge replacements on Beech Street, St Johns Avenue, Judson Avenue and Wade Street. ¹
- Initiated Phase II final engineering for the federally-funded bridge replacements on Beech Street, Judson Avenue, St. Johns Avenue, and Wade Street. ¹

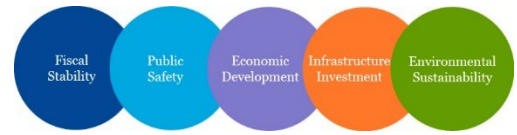
2024 OBJECTIVES

- Complete construction of the Clavey Road Project. ¹
- Complete the annual street rehabilitation program. ¹
- Complete the SMART program. ¹
- Complete the annual concrete repair program (concrete street patching and sidewalk repairs). ¹
- Complete construction for the federally-funded bridge replacement on Park Avenue West over the Skokie River. ¹
- Complete final design for the grant-funded Green Bay Rd. project from Central Avenue to Clavey Road. ¹
- Complete Phase II final engineering for the federally-funded bridge replacements on Beech Street, Judson Avenue, St. Johns Avenue, and Wade Street. ¹
- Completed design and constructed of 2024 improvements for the Briergate TIF-funded project. ¹
- Initiate Phase I Engineering for the federally funded bridge replacement project on Dean Avenue. ¹

City Priorities Key:

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

CAPITAL FACILITIES CONSTRUCTION – FIRE



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.

<i>Expenditures</i>	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	4,427,200	3,308,900	3,308,900	-
TOTAL	4,427,200	3,308,900	3,308,900	-

2023 OBJECTIVES ACCOMPLISHED

- Provided support through the construction of a new Ravinia Fire Station. ^{1, P}

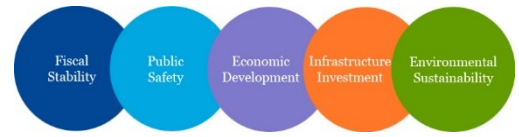
2024 OBJECTIVES

- None.

City Priorities Key:

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

CAPITAL FACILITIES CONSTRUCTION SENIOR CENTER

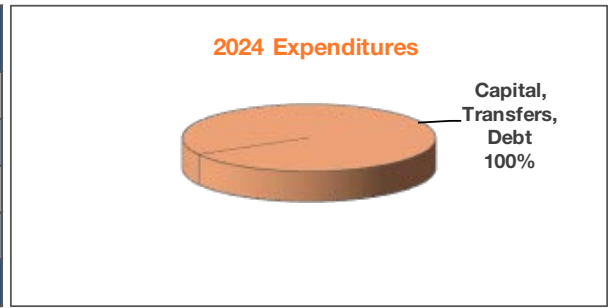


Account Code: 1410700
 Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	450,000	450,000	5,702,000
TOTAL	-	450,000	450,000	5,702,000



2023 OBJECTIVES ACCOMPLISHED

- Sought bids for an Architectural, Engineering, and Interior Design Consultant for the renovation of the 1201 Park Avenue West facility and awarded a contract to the selected firm. ^{1, F}

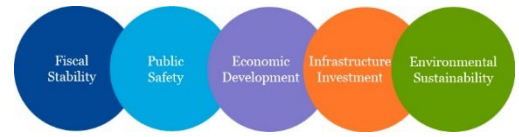
2024 OBJECTIVES

- Provide support for the 1201 Park Avenue West facility renovation. ¹

City Priorities Key:

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

CAPITAL PARKING CONSTRUCTION

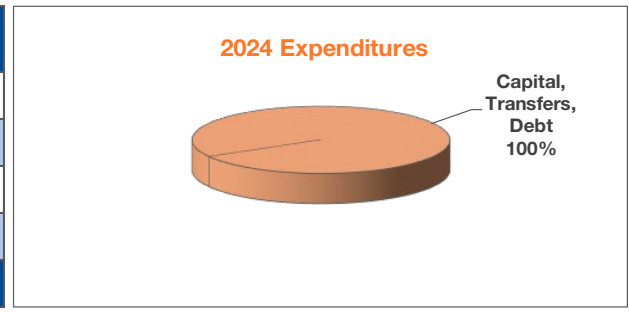


Account Code: 1110603
Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	63,800	685,000	685,000	1,600,000
TOTAL	63,800	685,000	685,000	1,600,000



2023 OBJECTIVES ACCOMPLISHED

- Completed plumbing repairs to the Port Clinton overhead storm drains. ^I
- Deep cleaned and power washed the Port Clinton parking decks. ^I
- Inspected structural integrity of all parking decks. ^P
- Designed and repaired the First Street parking deck. ^P
- Reprogrammed the City’s parking meters. ^F
- Cleared parking lots for all snow events. ^P

2024 OBJECTIVES

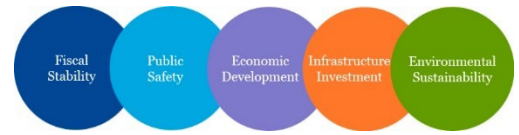
- Deep Clean the First Street and St Johns Street parking decks. ^I
- Continue parking lot clearing for all snow events. ^{P, I}
- Complete sidewalk snow clearing upon 4 inches of snow accumulation. ^{P, I}
- Complete sidewalk snow clearing upon 4 inches of snow accumulation. ^{P, I}
- Complete construction of Second Street Parking Lot. Design completed in 2023. Construction deferred to 2024. ^I
- Complete design and construction of the following lots:
 - City Hall, Rear Parking Lot. ^I
 - Community House Parking Lot. ^I
 - Public Works Yard – Fire Training Lot. ^I
 - Fire Station #33 Parking Lot. ^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

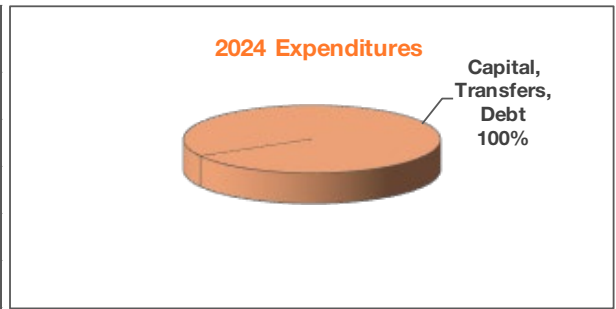


Account Code: 2120663
 Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	7,754,800	10,933,200	10,933,200	9,169,000
TOTAL	7,754,800	10,933,200	10,933,200	9,169,000



2023 OBJECTIVES ACCOMPLISHED

- Completed installation of a high service pump variable frequency drive (VFD).¹
- Completed water treatment plant first and second floor HVAC upgrades.¹
- Replaced cathodic protection system anodes in the water tower vessel.¹
- Replaced 2014 vintage supervisory control and data acquisition computers at the plant, identified and implemented additional cybersecurity measures.¹
- Replaced aging 2001 vintage process control devices at the plant and reservoirs.¹
- Completed construction of new water main on Ravine Terrace.¹

2024 OBJECTIVES

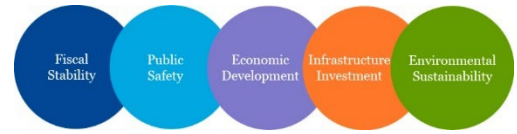
- Design and construct a new water main on Beech Lane.¹
- Complete the phase II final engineering design for the water main on the grant-funded project for Green Bay Road improvements from Central Avenue to Clavey Road.¹
- Begin the three-year process of replacing the ultrafiltration membrane modules, which were installed in 2014 with a seven-to-ten year life expectancy.¹
- Continue identifying lead water service line locations in the public right of way and replace with copper lines.¹
- Evaluate and procure a behind-the-meter solar panel installation project for the water treatment plant.^{F,1}
- Upgrade water plant security camera and door access systems.^{P,1}
- Design improvements to the water plant’s primary water intake and a new raw water shore well.¹
- Replace 1929 venturi and 1960 orifice plate finished water meters.^{L,F}

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

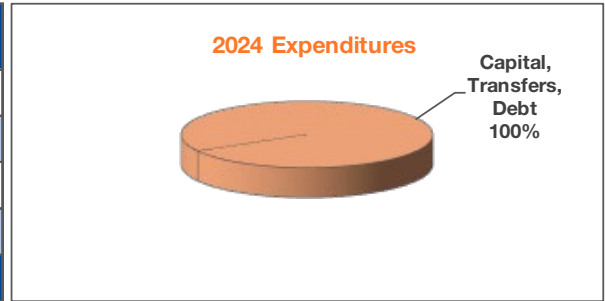


Account Code: 2140670, Capital and Debt Service only
 Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	3,926,600	6,341,000	6,341,000	3,308,500
TOTAL	3,926,600	6,341,000	6,341,000	3,308,500



2023 OBJECTIVES ACCOMPLISHED

- Completed design and construction of grant-funded Highlands Neighborhood flood prevention backflow preventers.¹
- Completed construction of new storm sewer improvements for Ridge Rd East Parkway drainage and water improvements.^P
- Completed construction of public drainage repairs in the vicinity of 1547 Sheridan Road.^P
- Completed construction of new storm sewer improvements for the Prospect Avenue Lake Michigan Bluff project.^P
- Completed trenchless, cured-in-place rehabilitation of approximately 800 linear feet of storm sewer main.¹
- Continued long-term regional flood mitigation plan efforts with the Army Corps., Lake County, and area municipalities.^P

2024 OBJECTIVES

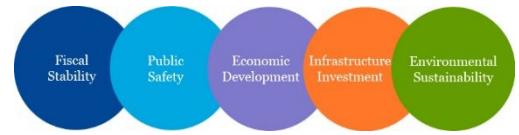
- Complete the Phase II storm sewer design for the grant-funded Green Bay Road improvements project, from Central Avenue to Clavey Road.¹
- Complete the design and construction for the Maple Avenue Storm Sewer improvements project.¹
- Complete the design to repair and stabilize the bluff slope for the Prospect Avenue Lake Michigan Bluff project.^P
- Continue coordinating with Lake County Stormwater Management Commission on the flood mitigation buy-out program.^P
- Identify locations and perform trenchless cured-in-place rehabilitation of storm sewer mains through contractual lining program.¹

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

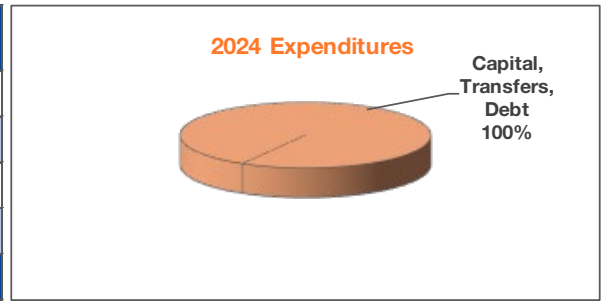


Account Code: 2140671, Capital and Debt Service only
 Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	866,600	2,013,400	2,013,400	1,981,400
TOTAL	866,600	2,013,400	2,013,400	1,981,400



2023 OBJECTIVES ACCOMPLISHED

- Awarded bid and started the Villas Sanitary Lift Station rehabilitation and upgrade.¹
- Developed the scope of work for Port Clinton Garage pump improvements.¹
- Completed trenchless, cured-in-place rehabilitation of approximately 4,000 linear feet of sanitary sewer main.¹
- Completed preliminary engineering for five federally funded bridge projects: ¹
 - Beech Street Bridge
 - Dean Avenue Bridge
 - Judson Avenue Bridge
 - St. Johns Avenue Bridge
 - Wade Avenue Bridge
- Complete construction of the federally funded bridge project, Park Avenue West over the Skokie River.¹

2024 OBJECTIVES

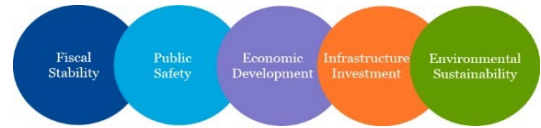
- Continue the cost-sharing sewer lateral program to assist residential property owners. ¹
- Identify locations and perform trenchless cured-in-place rehabilitation of sanitary sewer mains through contractual lining program. ¹
- Perform upgrades of Port Clinton Garage pump system.¹
- Complete rehabilitation of Villas Sanitary Lift Station.¹
- Complete Final Design Engineering for five federally funded bridge projects: ¹
 - Beech Street Bridge
 - Dean Avenue Bridge
 - Judson Avenue Bridge
 - St. Johns Avenue Bridge
 - Wade Avenue Bridge

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



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
--	------	------	------	------	------	------	------	------	------	------

AREA

Square Miles	12	12	12	12	12	12	12	12	12	12
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FIRE PROTECTION

Number of stations	3	3	3	3	3	3	3	3	3	3
Fire engines	3	3	3	3	3	3	3	3	2	2
Ambulances	3	3	3	4	4	4	4	4	3	3

POLICE PROTECTION

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

PUBLIC WORKS

Miles of water mains (approx.)	168	168	168	168	168	168	168	168	180	180
No. of fire hydrants (approx.)	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,804	1,804
Miles of storm sewer (approx.)	178	178	178	178	178	178	178	178	187	187
No. of street lights (approx.)	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,484	1,484
Miles of sanitary sewer (approx.)	130	130	130	130	130	130	130	130	134	134
Fleet/Vehicles	76	78	81	80	79	76	74	74	72	72

MILES OF STREET

Paved	154	154	154	154	154	154	154	154	157	159
Graded	2	2	2	2	2	2	2	2	2	1
TOTAL	156	156	156	156	156	156	156	156	159	160

OTHER GOVERNMENTAL FUNDS



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MULTIMODAL TRANSPORTATION FUND

Downtown
Highland Park

RAVINIA FARMERS MARKET
SINCE 1976
10011m
10011m

Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 2 - OCTOBER 27
7 AM - 1 PM
raviniafarmersmarket.org

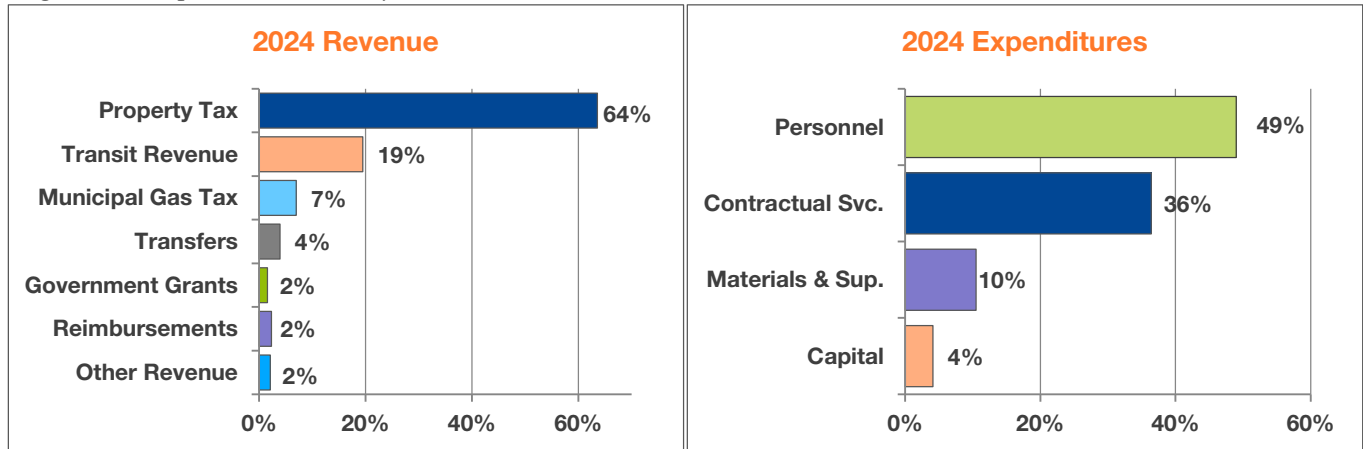


MULTIMODAL TRANSP. FUND

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.



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		24 Bud vs '23 Bud		24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Property Tax ¹	2,966,200	3,261,400	0.24	8.8%	-	0.0%	0.30	10.0%	0.30	10.0%
Transit Revenue ²	1,200,000	1,000,000	(0.02)	-1.6%	(0.20)	-14.3%	(0.40)	-28.6%	(0.20)	-16.7%
Municipal Gas Tax	325,700	358,300	0.02	7.4%	-	0.0%	0.03	10.0%	0.03	10.0%
Transfer from General Fund ³	202,000	202,000	0.16	411.4%	-	0.0%	-	0.0%	-	0.0%
Government Grants	78,700	80,900	(0.04)	-35.4%	0.00	3.4%	0.00	6.3%	0.00	2.8%
Reimbursements	115,800	119,500	(0.01)	-5.6%	0.04	43.9%	0.04	48.4%	0.00	3.2%
Other Revenue	104,100	108,200	0.03	43.4%	0.07	172.5%	0.07	183.2%	0.00	3.9%
Total Revenue¹	4,992,500	5,130,300	0.39	8.4%	(0.10)	-1.9%	0.04	0.8%	0.14	2.8%
Personnel Expenditures ⁴	2,554,600	2,618,100	0.58	29.1%	-	0.0%	0.06	2.5%	0.06	2.5%
Contractual Services ⁵	1,755,200	1,946,300	0.31	21.8%	-	0.0%	0.19	10.9%	0.19	10.9%
Materials and Supplies	541,800	561,100	0.16	42.3%	-	0.0%	0.02	3.6%	0.02	3.6%
Capital Expenditures ⁶	353,000	220,000	0.23	192.9%	-	0.0%	(0.13)	-37.7%	(0.13)	-37.7%
Total Expenditures	5,204,600	5,345,400	1.28	32.7%	-	0.0%	0.14	2.7%	0.14	2.7%
Net Increase/(Decrease)	(212,100)	(215,100)	(0.89)		(0.10)		(0.10)		(0.00)	
Fund Bal. Beg. of Year	2,660,800	2,448,700	0.68	34.5%	-	0.0%	(0.21)	-8.0%	(0.21)	-8.0%
Fund Bal. End of Year	2,448,700	2,233,600	(0.21)	-8.0%	(0.10)	-3.8%	(0.31)	-12.2%	(0.22)	-8.8%
Fund Bal. % Oper. Exp.	50.5%	43.6%								
Fund Bal. % Target	10.0%	10.0%								

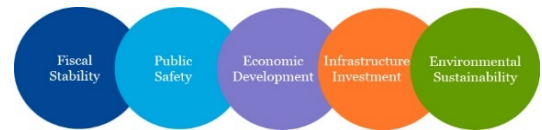
Notable Budget Comments:

1. The increase in property tax revenue for 2024 is due to a property tax levy increase to pay for cost increases.
2. The transit revenue decline assumes the City's bus vendor will not reimburse for employee risk insurance and the City would be responsible for local share.
3. 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 risk insurance costs that the City will incur in 2024, which were previously paid by the City's bus vendor.
6. The change in capital expenditures is consistent with the City's 10-Year CIP.

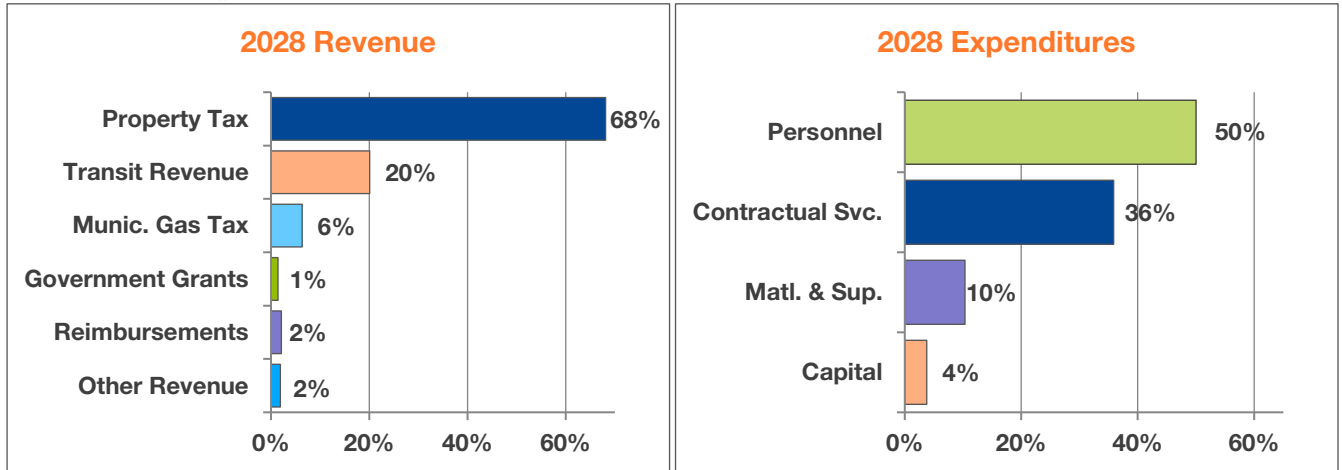
See Glossary of Terms and Funds in the Appendix.

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 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Property Tax ³	3,261,400	3,400,000	3,544,500	3,695,100	3,852,100	4.2%
Transit Revenue ²	1,000,000	1,032,500	1,066,000	1,100,600	1,136,300	3.2%
Municipal Gas Tax	358,300	358,300	358,300	358,300	358,300	0.0%
Transfer from General Fund	202,000					0.0%
Government Grants	80,900	80,900	80,900	80,900	80,900	0.0%
Reimbursements	119,500	119,500	119,500	119,500	119,500	0.0%
Other Revenue	108,200	108,200	108,200	108,200	108,200	0.0%
Total Revenue	5,130,300	5,099,400	5,277,400	5,462,600	5,655,300	2.5%
Personnel Expenditures	2,618,100	2,594,500	2,698,300	2,806,200	2,918,400	4.0%
Contractual Services	1,946,300	1,946,300	1,994,000	2,042,900	2,093,000	2.5%
Materials and Supplies	561,100	561,100	574,800	588,900	603,300	2.5%
Capital Expenditures	220,000	220,000	220,000	220,000	220,000	0.0%
Total Expenditures¹	5,345,400	5,321,900	5,487,100	5,658,000	5,834,700	2.2%
Net Increase/(Decrease)	(215,100)	(222,500)	(209,700)	(195,400)	(179,400)	
Fund Balance Beg. of Year	2,448,700	2,233,600	2,011,100	1,801,400	1,606,000	-10.0%
Fund Balance End of Year	2,233,600	2,011,100	1,801,400	1,606,000	1,426,600	-10.6%
Fund Bal. % Oper. Exp.	43.6%	39.4%	34.2%	29.5%	25.4%	
	10.0%	10.0%	10.0%	10.0%	10.0%	

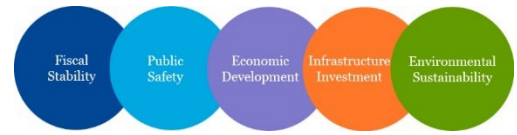
Notable Budget Comments:

- Expenditure assumptions for 2025-8 include annual increases of 4% and 2.5% for personnel and operating expenditures, respectively, and capital planned consistent with the City's 10-Year CIP. City would be responsible for local share.
- Transit Revenue is assumed to grow at the weighted average of the personnel and operating cost growth.
- 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

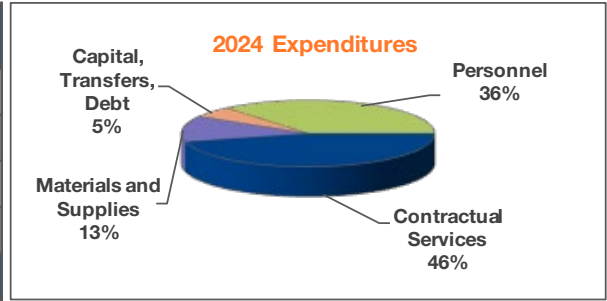


Account Code: 1210630
 Budgeted Full-time Equivalent Positions: 9.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	995,600	1,415,300	1,415,300	1,486,300
Contractual Services	1,404,700	1,712,500	1,712,500	1,891,000
Materials and Supplies	351,200	498,300	498,300	517,800
Capital, Transfers, Debt	120,500	353,000	353,000	220,000
TOTAL	2,871,900	3,979,100	3,979,100	4,115,100



2023 OBJECTIVES ACCOMPLISHED

- Contractually swept City-owned streets consistent with the maintenance schedule. ¹
- Cleared snow and ice from City streets within eight hours of the end of a snow event. ¹
- Performed scheduled inspection and maintenance of City bike paths. ¹
- Completed snow and ice sidewalk maintenance consistent with the City’s Snow and Ice Control Manual. ¹
- Filled potholes within 24 hours of notification. ¹
- Replaced signs consistent with federal reflectivity regulations. ¹
- Provided assistance and traffic control at City-sponsored special events. ¹
- Installed banners and flags in business districts for holidays and special events. ¹
- Continued in-house asphalt grinding and patching process with increased operational efficiency. ¹
- Contractually striped numerous locations throughout the City, including all school zone crosswalks. ¹
- Provided contractual hand shoveling throughout the Central Business for winter snow events. ^P
- Contractually mud jacked sidewalks in the CBD, RBD, and Ft. Sheridan subdivision. ¹

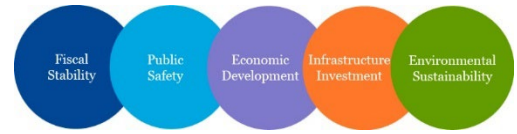
2024 OBJECTIVES

- Contractually sweep City-owned streets in the second and third quarter. ¹
- Complete snow and ice operations on City streets within eight hours of the end of a snow event. ¹
- Fill potholes within 24 hours of notification. ¹
- Provide assistance and traffic control at City-sponsored special events. ¹
- Replace signs consistent with the federal reflectivity regulations. ¹
- Continue installing banners and flags in business districts for holidays and special events. ¹
- Continue providing contractual hand shoveling throughout the Central Business for winter snow events. ^P
- Contractually provide mud jacking & grinding service to eliminate trip hazards throughout the City. ¹

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

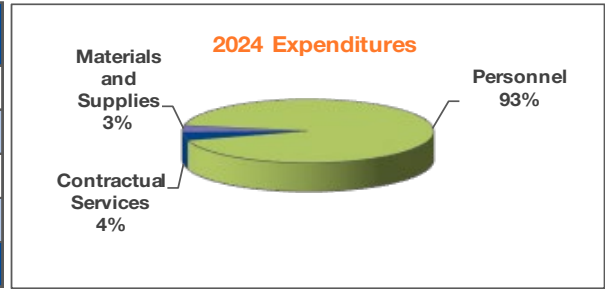


Account Code: 1210620
Budgeted Full-time Equivalent Positions: 13.23

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	817,800	893,600	893,600	936,800
Contractual Services	30,200	29,500	29,500	42,600
Materials and Supplies	19,500	34,400	34,400	34,200
Capital, Transfers, Debt	-	-	-	-
TOTAL	867,500	957,500	957,500	1,013,700



2023 OBJECTIVES ACCOMPLISHED

- Maintained an outstanding safety record with an estimated 100,000 miles driven by bus operators with no accidents. ^{P, E}
- Successfully promoted schedule enhancements for bus routes 471/472, providing passengers with earlier service and additional connections. ^{P, E}
- Provided fixed route transportation service for an estimated 25,000 passengers, a significant reduction compared to pre-pandemic service levels. ^{P, E, S}
- The Connector service operated two days per week January through September, increasing to three days per week in early October to provide enhanced service options for residents. The Connector provided rides for more than 2,200 passengers during 2022, with an expectation to serve 2,500 in 2023. ^{P, E, S}

2024 OBJECTIVES

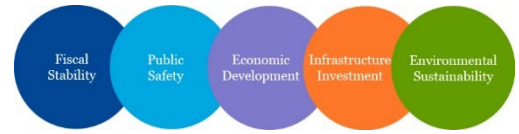
- Maintain a consistent monthly and quarterly schedule of City and Pace safety and in-service training designed to improve safety awareness and reduce accidents or injuries. ^P
- Continue working with Pace staff to identify opportunities to reinstate enhanced service scheduling for passengers and the 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
- Survey Connector route for possible route enhancements and promote service for senior residents and individuals with disabilities, consistent with the recently revised inclusive program statement. Monitor Connector ridership and increase service days as appropriate. Work with Senior Center Staff to plan safe access options as the 1201 Park Avenue West revitalization project advances. Regional transportation analysis and exploration of enhance services is planned as part of Public Works Administrative Objectives. ^{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

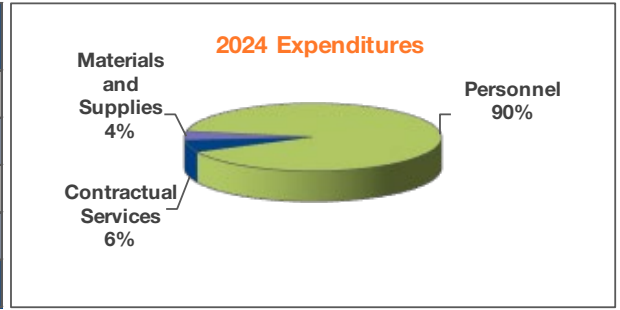


Account Code: 1210621
 Budgeted Full-time Equivalent Positions: 4.5

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	166,200	245,700	245,700	194,900
Contractual Services	6,700	13,200	13,200	12,600
Materials and Supplies	10,000	9,100	9,100	9,100
Capital, Transfers, Debt	-	-	-	-
TOTAL	182,800	268,000	268,000	216,700



2023 OBJECTIVES ACCOMPLISHED

- Provide safe and efficient transportation service for the 75,000 passengers projected to utilize the Park and Ride Ravinia Shuttle service. The 2023 Ravinia season began June 16 and continued through September 10, with 36 concerts served by Park and Ride. Ravinia elected to restrict maximum attendance to 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}

2024 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

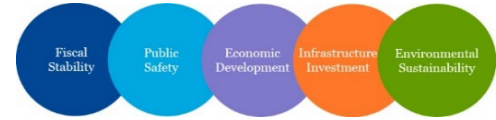


Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
12106.41101 Property Taxes	2,725,600	2,966,200	2,966,200	3,261,400
12106.41160 Taxes - Other	303,300	325,700	325,700	358,300
12106.41205 Permits - Street	44,200	32,000	27,900	32,000
12106.41402 Fines - Finance		200	200	200
12106.41515 Private Street Snow Plowing	16,400	22,000	20,600	22,000
12106.41517 Services - Other	87,200	55,000	91,700	94,000
12106.41601 Damages to City Property	19,100	3,500	3,500	3,500
12106.41602 Transit Revenue	1,219,200	1,400,000	1,200,000	1,000,000
12106.41608 Grants - State		100	100	100
12106.41612 Reimbursement - Government	46,200	36,000	38,600	40,800
12106.41616 Reimbursement - Other	75,700	40,000	40,000	40,000
12106.42202 Interest - Sweep Account	28,400	6,000	76,000	76,000
12106.42601 Transfer from General Fund	39,500	202,000	202,000	202,000
Total Multimodal Transportation Fund	4,604,700	5,088,600	4,992,500	5,130,300

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



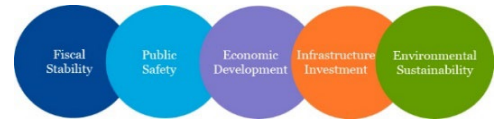
Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1210620 Transit Pace				
1210620.51010 Full Time Labor	449,500	463,000	463,000	481,400
1210620.51020 Part Time Labor	155,500	200,000	200,000	236,400
1210620.51030 Over Time Labor	8,200	26,500	26,500	27,700
1210620.52010 FICA	37,700	42,800	42,800	46,200
1210620.52020 Medicare	8,800	10,000	10,000	10,800
1210620.52030 IMRF	24,100	10,400	10,400	13,900
1210620.52060 Insurance - Health/Dental	133,400	140,800	140,800	120,300
1210620.52090 Insurance - Life	600			
1210620.61060 Professional Services - Med	1,800	2,100	2,100	2,000
1210620.61090 Professional Services - Other	3,600	6,000	6,000	6,300
1210620.62150 Repairs	400	1,800	1,800	1,800
1210620.63040 Utilities - Telephone	1,300	1,800	1,800	1,800
1210620.64605 IT Charges	23,000	17,900	17,900	30,800
1210620.65020 Supplies - Office	900	1,700	1,700	1,700
1210620.65030 Supplies - Clothing	4,700	6,000	6,000	4,800
1210620.65120 Supplies - Department	13,900	26,800	26,800	27,800
Total Transit Pace	867,500	957,500	957,500	1,013,700

1210621 Transit Ravinia				
1210621.51010 Full Time Labor	41,300	46,400	46,400	11,800
1210621.51020 Part Time Labor	71,500	125,000	125,000	110,000
1210621.51030 Over Time Labor	37,700	52,500	52,500	54,700
1210621.52010 FICA	9,300	13,900	13,900	10,900
1210621.52020 Medicare	2,200	3,200	3,200	2,600
1210621.52030 IMRF	4,300	4,800	4,800	4,800
1210621.61060 Professional Services - Med	4,200	6,000	6,000	5,300
1210621.61090 Professional Services - Other	2,500	6,300	6,300	6,400
1210621.62150 Repairs		900	900	900
1210621.65020 Supplies - Office	600	600	600	600
1210621.65030 Supplies - Clothing	600	600	600	600
1210621.65120 Supplies - Department	8,700	7,900	7,900	8,000
Total Transit Ravinia	182,800	268,000	268,000	216,700

1210630 Street & Sidewalk				
1210630.51010 Full Time Labor	573,400	728,900	728,900	766,700
1210630.51020 Part Time Labor	33,400	195,000	195,000	200,900
1210630.51030 Over Time Labor	120,600	197,200	197,200	205,500
1210630.52010 FICA	43,900	69,500	69,500	72,700
1210630.52020 Medicare	10,300	16,300	16,300	17,000
1210630.52030 IMRF	38,600	23,900	23,900	32,100
1210630.52060 Insurance - Health/Dental	174,800	184,500	184,500	191,300
1210630.52090 Insurance - Life	700			
1210630.61060 Professional Services - Med	700	500	500	500
1210630.61090 Professional Services - Other	324,300	497,800	497,800	502,000
1210630.62020 Membership Dues & Licenses	200	300	300	500
1210630.62090 Laundry & Uniforms	3,700	4,100	4,100	4,200
1210630.62120 Education & Training	1,500	3,000	3,000	3,500
1210630.62160 Maintenance of Equipment	177,200	216,500	216,500	222,000
1210630.62230 Reimbursements	100	100	100	100
1210630.63010 Utilities - Electric	187,200	220,000	220,000	225,500
1210630.63030 Utilities - Clean/Waste Dispo	14,900	18,000	18,000	19,000
1210630.63050 Utilities - Mobile Phones	2,400	1,500	1,500	1,500

MULTIMODAL TRANSP. FUND

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
1210630.64604 Equipment Charges	684,700	741,700	741,700	901,900
1210630.64605 IT Charges	7,700	9,000	9,000	10,300
1210630.65020 Supplies - Office	300	500	500	600
1210630.65030 Supplies - Clothing	3,500	6,000	6,000	6,200
1210630.65040 Supplies - Repairs	69,900	90,000	90,000	92,300
1210630.65050 Supplies - Maintenance	7,100	12,500	12,500	13,500
1210630.65070 Supplies - Chemicals	238,800	354,000	354,000	365,000
1210630.65100 Supplies - Small Tools	2,000	2,000	2,000	4,000
1210630.65110 Supplies - Traffic Control	23,100	25,000	25,000	27,000
1210630.65120 Supplies - Department	4,100	5,000	5,000	6,000
1210630.65130 Business Expenses	900	1,500	1,500	1,500
1210630.66060 Computer Software & Hardware	1,500	1,800	1,800	1,800
1210630.71030 Improvements Other Than Bldg	94,300	100,000	100,000	100,000
1210630.71050 Infrastructure	26,200	253,000	253,000	120,000
Total Street & Sidewalk	2,871,900	3,979,100	3,979,100	4,115,100

Total Multimodal Transportation Fund	3,922,300	5,204,600	5,204,600	5,345,400
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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

Highland Park
Downtown

RAVINIA FARMERS MARKET
SINCE 1975
raviniafarmersmarket.com

Jens Jensen Park
485 Roger Williams Ave, Highland Park

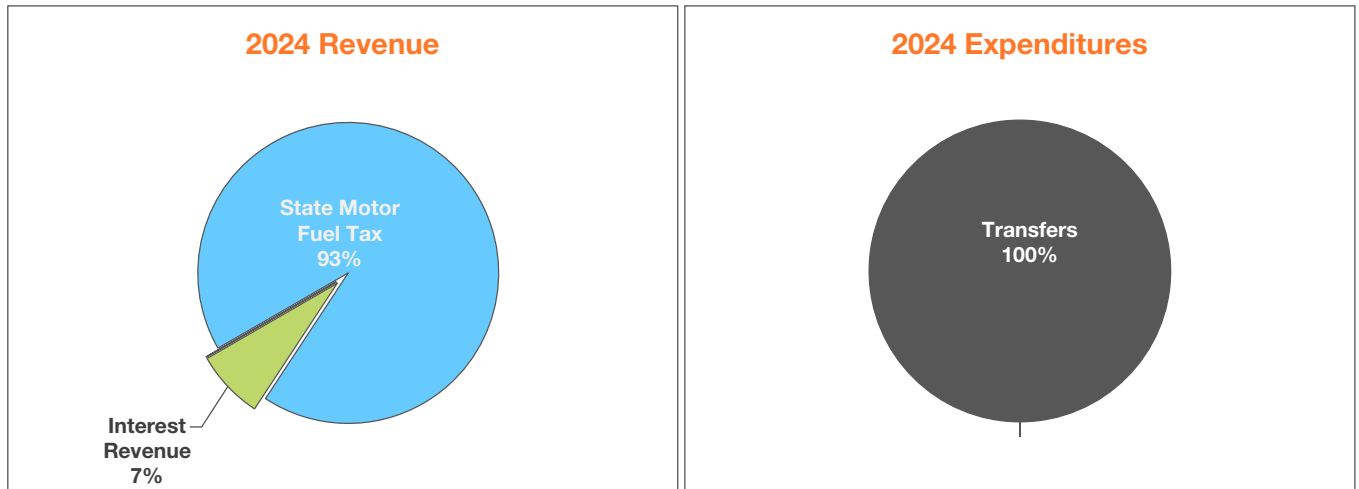
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MOTOR FUEL TAX FUND

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.



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		24 Bud vs '23 Bud		24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
State Motor Fuel Tax ¹	1,201,200	1,201,200	(0.66)	-35%	-	0%	-	0%	-	0%
Interest Revenue	95,900	95,900	0.06	138%	0.08	699%	0.08	699%	-	0%
Total Revenue	1,297,100	1,297,100	(0.60)	-32%	0.08	7%	0.08	7%	-	0%
Transfers ²	1,201,200	1,346,200	(0.61)	-34%	-	0%	0.15	12%	0.15	12%
Total Expenditures	1,201,200	1,346,200	(0.61)	-34%	-	0%	0.15	12%	0.15	12%
Net Increase/(Decrease)	95,900	(49,100)	0.01							
Fund Bal. Beg. of Year	467,800	563,700	0.08	22%	-	0%	0.10	21%	0.10	21%
Fund Bal. End of Year³	563,700	514,600	0.10	21%	0.08	17%	0.03	7%	(0.05)	-9%
Fund Bal. % Oper. Exp.	46.9%	38.2%								
Fund Bal. % Target	0.0%	0.0%								

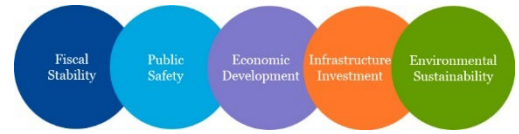
Notable Budget Comments:

1. State Motor Fuel Tax (MFT) - Historical MFT runrate.
2. Transfers - transfer to the Capital Projects Fund to fund MFT-eligible capital, consistent with the City's 10-Year Capital Improvement Program Funding Plan.
3. Fund balance above target is to pay for unexpected year-to-year project variances.

See Glossary of Terms and Funds in the Appendix.

SPECIAL REVENUE FUNDS

MOTOR FUEL TAX FUND

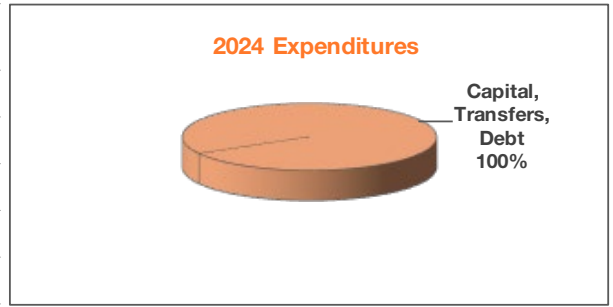


Account Code: 1220640
 Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	1,814,000	1,201,200	1,201,200	1,346,200
TOTAL	1,814,000	1,201,200	1,201,200	1,346,200



2023 OBJECTIVES ACCOMPLISHED

- Completed construction of the annual resurfacing program. ¹
- The City utilized \$1,015,201 in Rebuild Illinois Funds (RBI) funds in 2023. Six installment payments of RBI funds were issued to the City, totaling \$1.9 million. ^F
- The City utilized \$1,083,100 Motor Fuel Tax Funds (MFT) funds in 2023. ^F

2024 OBJECTIVES

- Continue to plan annual resurfacing (grind and overlay) program. ¹
- Continue to plan new Street Maintenance At Right Time (SMART) Program to address surface layer deterioration for short-term relief. ¹

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



Downtown
Highland Park



Jens Jensen Park
485 Roger Williams Ave, Highland Park

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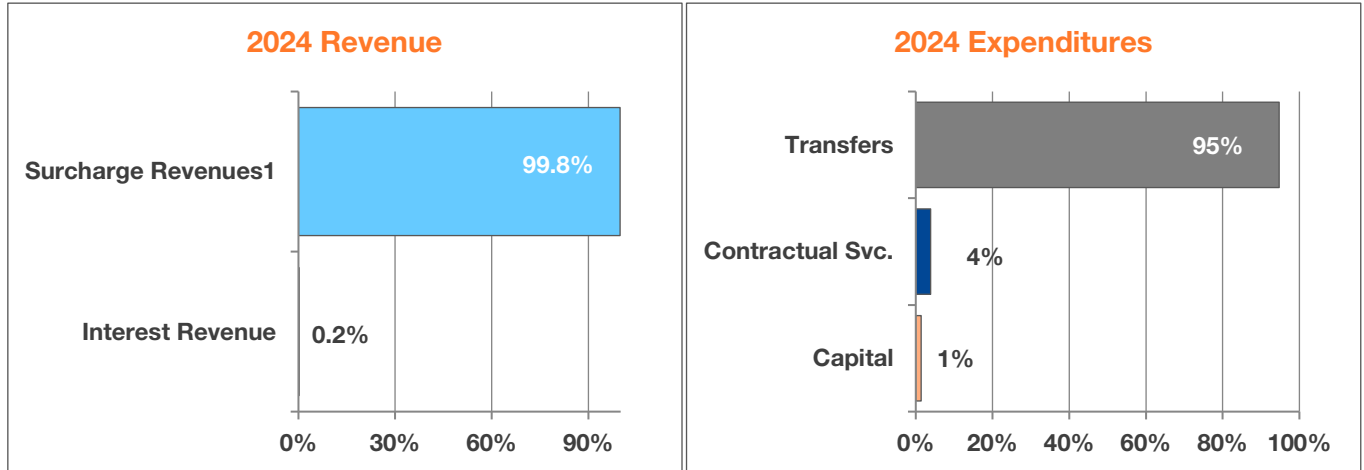
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ENHANCED 911 FUND

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.



	Total 2022 Actual	Total 2023 Budget	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease) '24 Bud. vs. '23 Est.	
					Dollar	Percent
Surcharge Revenues ¹	788,500	645,200	645,200	645,200	-	0.0%
Interest Revenue	700	600	1,100	1,100	-	0.0%
Total Revenue	789,200	645,800	646,300	646,300	-	0.0%
Contractual Services	20,500	29,400	29,400	27,600	(1,800)	-6.1%
Capital Expenditures ²		10,000	10,000	10,000	-	0.0%
Transfers ³	625,000	675,000	675,000	675,000	-	0.0%
Total Expenditures	645,500	714,400	714,400	712,600	(1,800)	-0.3%
Net Increase/(Decrease)	143,700	(68,600)	(68,100)	(66,300)	1,800	
Fund Balance Beg. of Year	167,300	311,100	311,100	243,000	(68,100)	-21.9%
Fund Balance End of Year⁴	311,100	242,500	243,000	176,700	(66,300)	-27.3%
Fund Balance % Oper. Exp.	48.2%	33.9%	34.0%	24.8%		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

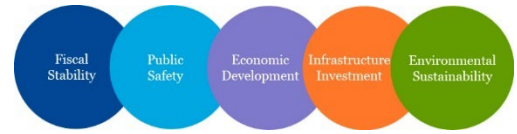
Notable Budget Comments:

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, resulting in the 2022 actual 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

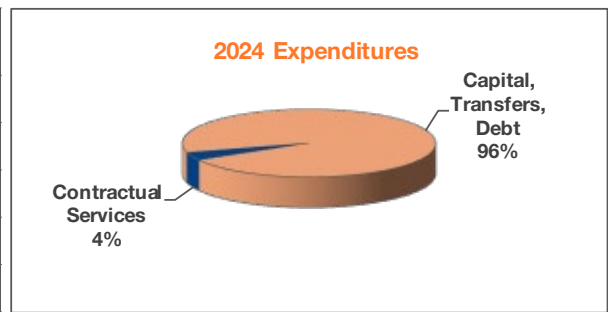


Account Code: 12403 & 12404
 Budgeted Full-time Equivalent Positions: 0.0

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 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	20,500	29,400	29,400	27,600
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	625,000	685,000	685,000	685,000
TOTAL	645,500	714,400	714,400	712,600



2023 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 LSRN local network equipment maintenance. ^P

2024 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 LSRN 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

 Downtown
Highland Park

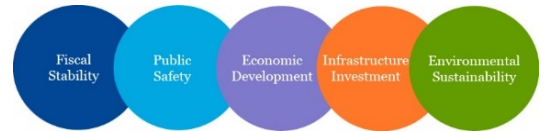


Jens Jensen Park
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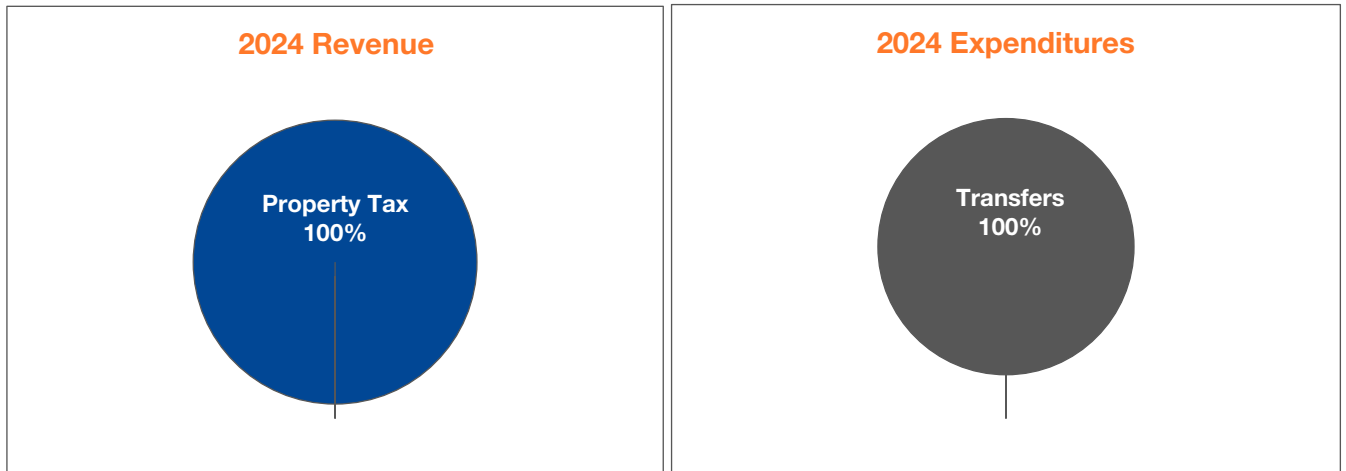
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PUBLIC SAFETY PENSION

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 by State Statute maintain full control over the investment of the funds.



	Total 2022 Actual	Total 2023 Budget	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease) '24 Bud. vs. '23 Est.	
					Dollar	Percent
Property Tax	6,301,700	6,332,400	6,332,400	6,931,400	599,000	9.5%
Total Revenue	6,301,700	6,332,400	6,332,400	6,931,400	599,000	9.5%
Transfers	6,301,700	6,332,400	6,332,400	6,931,400	599,000	9.5%
Total Expenditures	6,301,700	6,332,400	6,332,400	6,931,400	599,000	9.5%
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%		

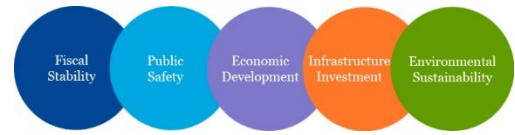
Notable Budget Comments:

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 2024 budget 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 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 \$6.9 million and additional contribution of \$2.6 million, with a goal of minimizing the City's long-term cost.
2. The City began accelerating public safety pension funding in FY2014, then moved to greater acceleration in FY2016, with pension-dedicated tax increases in FY2014, FY2017, FY2018, and FY2023, 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 2023-4, with determination pending the 2025 budget process regarding future years contributions at the 2018-22, 2023-24 or other level of funding, until the City reaches 90% funding. The result is an increase from \$3.3 million annual contribution in FY2013 to \$9.5 million annual contribution in FY2023-24. 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

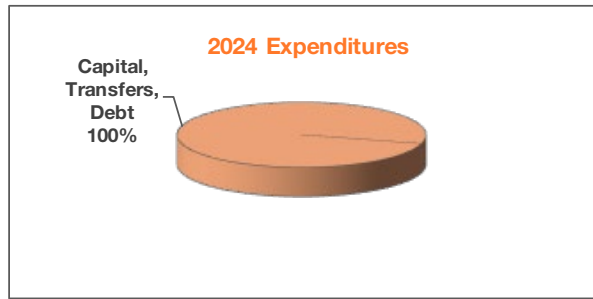


Account Code: 12803 and 12804
 Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	6,301,700	6,332,400	6,332,400	6,931,400
TOTAL	6,301,700	6,332,400	6,332,400	6,931,400



2023 OBJECTIVES ACCOMPLISHED

- The 2023 estimate includes \$9.5 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy, accounted for in the Public Safety Pension Levy Fund, and \$3.2 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, as determined for the 2024 budget, 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
- Affirmed the public safety pension fund investment policies with the Pension Boards, ensuring compliance with state statutes, while providing effective and efficient investment management, and consistency with Government Finance Officers Association best practices. ^F
- Coordinated transfer of the City’s public safety pension fund investments to the State of Illinois consolidated investment funds, consistent with new Illinois statutory requirements, and ensure adequate cash liquidity for payment to pensioners. ^F
- Continued participating as a voting Board member and fiduciary of the Public Safety Pension Boards. ^F
- Led request for proposals for a new actuary to serve the City and the Public Safety Pension Boards and a new attorney to serve the Police Pension Board. ^F

2024 OBJECTIVES

- The 2024 budget 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
- 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



Downtown
Highland Park



Jens Jensen Park
485 Roger Williams Ave, Highland Park

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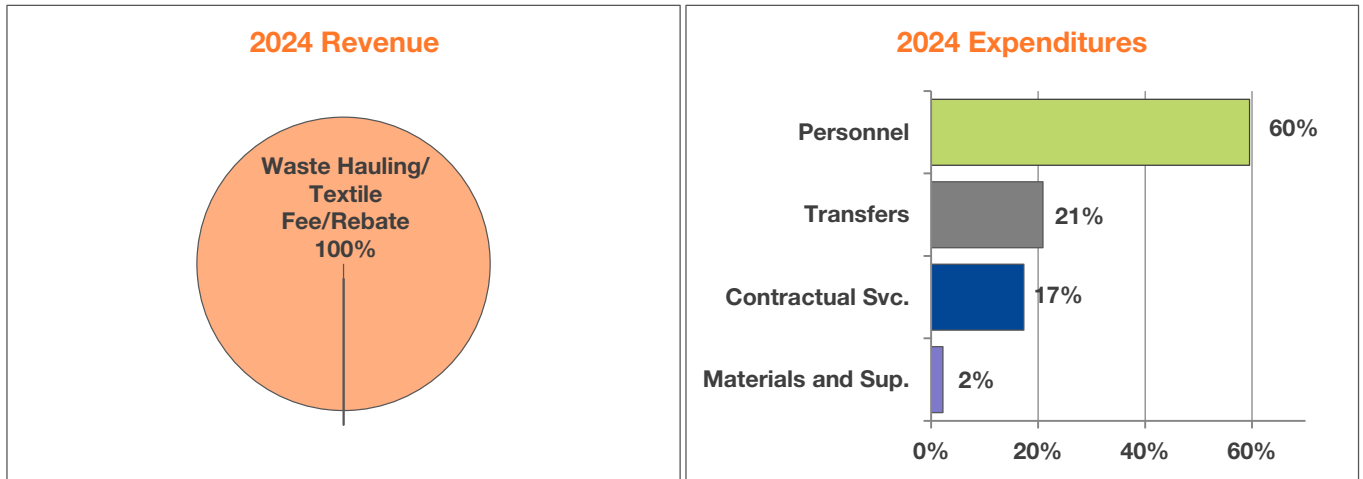
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ENVIRONMENTAL SUSTAINABILITY

FUND BALANCE SUMMARY



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



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		24 Bud vs '23 Bud		24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Waste/Textile Fee/Rebate	258,500	260,000	(0.02)	-7%	(0.06)	-19%	(0.06)	-19%	0.00	1%
Interest Earnings	25,900	25,900	0.02	255%	0.03	0%	0.03	0%	-	0%
Total Revenue	284,400	285,900	(0.00)	0%	(0.04)	-11%	(0.03)	-11%	0.00	1%
Personnel Expenditures	46,000	156,600	0.01	18%	-	0%	0.11	240%	0.11	240%
Contractual Services	54,600	45,600	0.02	46%	-	0%	(0.01)	-16%	(0.01)	-16%
Materials and Supplies	5,500	5,800	0.01	5400%	-	0%	0.00	5%	0.00	5%
Transfers ^{1,2}	1,029,000	55,000	0.75	275%	-	0%	(0.97)	-95%	(0.97)	-95%
Total Expenditures	1,135,100	263,000	0.78	223%	-	0%	(0.87)	-77%	(0.87)	-77%
Net Increase/(Decrease)	(850,700)	22,900								
Fund Bal. Beg. of Year	861,100	10,500	(0.07)	-7%	-	0%	(0.85)	-99%	(0.85)	-99%
Fund Bal. End of Year	10,500	33,400	(0.85)	-99%	(0.04)	-78%	(0.01)	-28%	0.02	218%
Fund Bal. % Oper. Exp.	10%	16%								
Fund Bal. % Target	10%	10%								

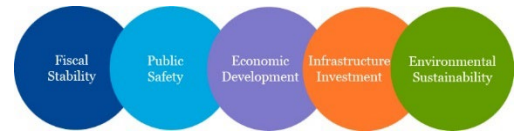
Notable Budget Comments:

- 2023 Transfers - to the Sewer (\$870,000), Capital (\$139,000), and Equipment (\$20,000) Funds to pay for the sustainability-related expenditures incurred in those funds, consistent with the City's 10-year CIP included in the Capital section of this document.
- 2024 Transfers - to the Equipment Fund (\$55,000) 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



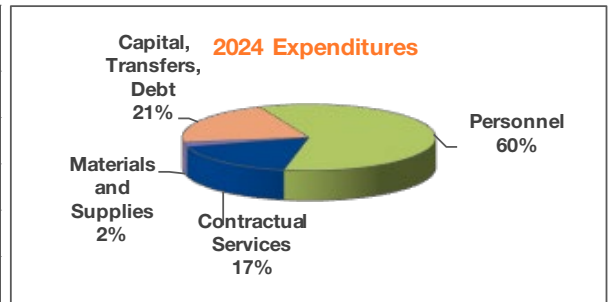
Account Code: 12901

Budgeted Full-time Equivalent Positions: 0.5

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 will hire a full time staff member in 2024 focused on sustainability who will develop a program to meet the City's ambitious climate goals. The City launched a community-wide all-in curbside composting program in August 2023, and ramped up public education to successfully implement the program. 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	39,100	46,000	46,000	156,600
Contractual Services	37,500	54,600	54,600	45,600
Materials and Supplies	100	5,500	5,500	5,800
Capital, Transfers, Debt	274,500	1,029,000	1,029,000	55,000
TOTAL	351,300	1,135,100	1,135,100	263,000



2023 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}
- Updated the City's five-year sustainability plan for 2023-28. ^S
- Launched communitywide all-in curbside for single-family residential homes and continued marketing commercial composting opportunities along with ways to compost at home and work. ^{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

2024 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 2024 objectives. ^S
- Launch a full calendar year of marketing content to educate and engage community through all communication modalities. ^{S, E}
- 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}
- 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
12206.41117 Motor Fuel Tax	1,857,900	1,201,200	1,201,200	1,201,200
12206.42203 Interest - Illinois Funds	40,300	12,000	95,900	95,900
Total Motor Fuel Tax Fund	1,898,200	1,213,200	1,297,100	1,297,100
12402.42202 Interest - Sweep Account			100	100
12403.41608 Grants - State	788,500	645,200	645,200	645,200
12403.42210 Interest - Other	700	600	1,000	1,000
Total E911 Fund	789,200	645,800	646,300	646,300
12802.41101 Property Taxes	6,301,700	6,332,400	6,332,400	6,931,400
Total Public Safety Pension Levy	6,301,700	6,332,400	6,332,400	6,931,400
12901.41516 Organizational Sustainability	277,300	320,600	258,500	260,000
12901.42202 Interest - Sweep Account	7,300		25,900	25,900
Total Sustainability Fund	284,700	320,600	284,400	285,900
Total Special Revenue Funds	9,273,800	8,512,000	8,560,200	9,160,700

SPECIAL REVENUE FUNDS EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
122 Motor Fuel Tax Fund				
1220640.92609 Transfer To Capital Projects	1,814,000	1,201,200	1,201,200	1,346,200
Total Motor Fuel Tax	1,814,000	1,201,200	1,201,200	1,346,200
124 E911 Fund				
12403.62150 Repairs		8,900	8,900	7,000
12403.62160 Maintenance of Equipment	3,500	3,700	3,700	3,800
12403.63040 Utilities - Telephone	15,200	15,000	15,000	15,000
12403.92601 Transfer To General Fund	625,000	675,000	675,000	675,000
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	645,500	714,400	714,400	712,600
128 Public Safety Pension Levy				
12803.92618 Transfer To PD Pen Fund	3,371,000	3,309,800	3,309,800	3,815,900
12804.92619 Transfer To FD Pen Fund	2,930,800	3,022,600	3,022,600	3,115,500
Total Public Safety Pension Levy	6,301,700	6,332,400	6,332,400	6,931,400
129 Sustainability Fund				
12901.51010 Full Time Labor				79,900
12901.51020 Part Time Labor	35,300	42,200	42,200	44,000
12901.52010 FICA	2,100	2,600	2,600	7,700
12901.52020 Medicare	500	600	600	1,800
12901.52030 IMRF	1,200	500	500	2,800
12901.52060 Insurance - Health/Dental				20,500
12901.61090 Professional Services - Other	22,000	32,000	32,000	22,200
12901.62020 Membership Dues & Licenses	15,500	15,500	15,500	15,500
12901.62100 Activities Programming Costs			7,100	7,900
12901.65130 Business Expenses	100	5,500	5,500	5,800
12901.92601 Transfer To General Fund	174,500			
12901.92609 Transfer To Capital Projects	100,000		139,000	
12901.92612 Transfer To Sewer Fund		870,000	870,000	
12901.92617 Transfer To Equipment Fund		20,000	20,000	55,000
Total Sustainability Fund	351,300	1,135,100	1,135,100	263,000
Special Revenue Funds Total	9,112,500	9,383,000	9,383,000	9,253,200

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.

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DEBT SERVICE FUND



Downtown
Highland Park



Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
7 AM - 1 PM

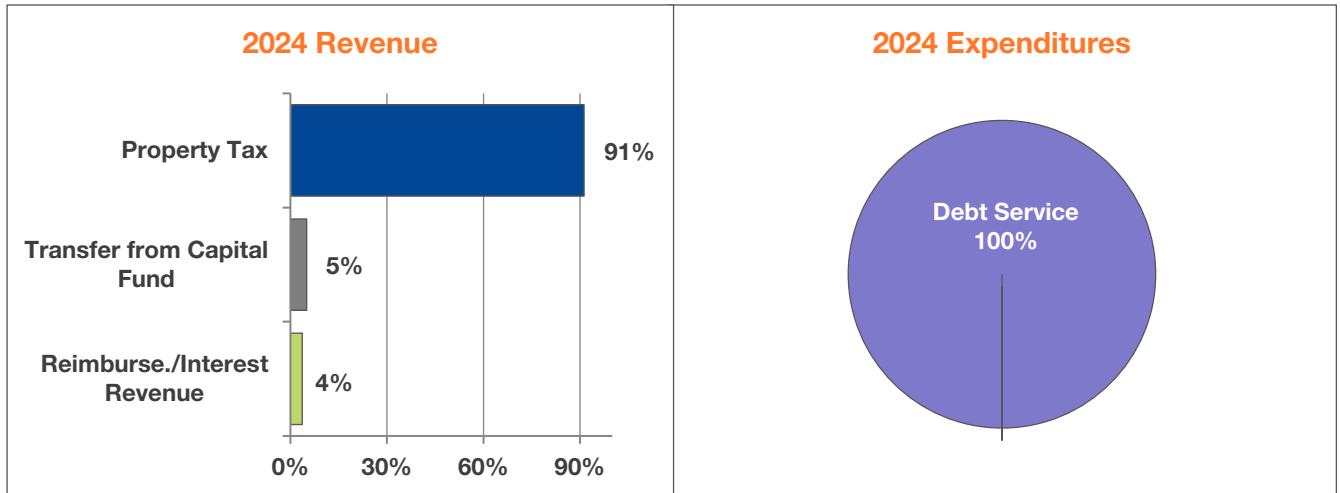
raviniafarmersmarket.org

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.



	Total 2022 Actual	Total 2023 Budget	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease) '24 Bud. vs. '23 Est.	
					Dollar	Percent
Property Tax ¹	1,314,800	1,887,500	1,887,500	2,741,000	853,500	45.2%
Reimburse./Interest Revenue ²	92,800	85,400	111,500	110,500	(1,000)	-0.9%
Transfer from Capital Fund ³				152,000	152,000	0.0%
Total Revenue	1,407,700	1,973,000	1,999,100	3,003,500	1,004,400	50.2%
Debt Service ¹	1,467,200	1,945,300	1,945,300	2,962,700	1,017,400	52.3%
Total Expenditures	1,467,200	1,945,300	1,945,300	2,962,700	1,017,400	52.3%
Net Increase/(Decrease)	(59,500)	27,700	53,800	40,800	(13,000)	
Fund Balance Beg. of Year	931,900	872,300	872,300	926,100	53,800	6.2%
Fund Balance End of Year	872,300	900,000	926,100	966,900	40,800	4.4%
Fund Balance % Total Exp.	59.5%	46.3%	47.6%	32.6%		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

Notable Budget Comments:

1. The 2024 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 2024 issue of bonds for capital improvements. The 2024 bonds are projected to total \$10 million to partially fund Second Street improvements, 1201 Park Avenue West upgrades, and other street improvements, 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.

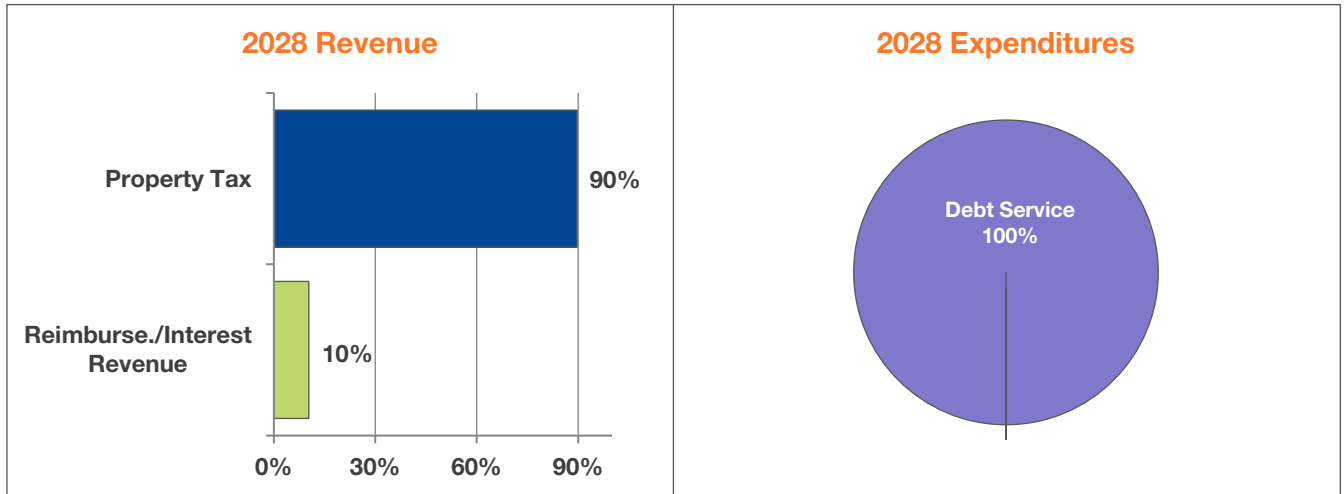
See Glossary of Terms and Funds in the Appendix.

DEBT SERVICE FUND

5-YEAR FUND BALANCE ESTIMATE



As a best practice, the City updates a 10-year plan for the Debt Service Fund as part of the budget process, with five years of the 10-year plan included in the Budget Document, to project revenue, operating expenditure and capital improvement program decisions and assumptions on long-term Debt Service Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.



	Total 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Property Tax ¹	2,741,000	2,719,100	4,142,700	3,834,200	3,818,800	10.9%
Reimburse./Interest Revenue ²	110,500	460,225	433,625	434,625	440,050	78.0%
Transfer from Capital Fund ³	152,000		179,000			
Total Revenue	3,003,500	3,179,325	4,755,325	4,268,825	4,258,850	11.2%
Debt Service ¹	2,962,700	3,166,300	4,742,300	4,255,800	4,240,800	11.5%
Total Expenditures	2,962,700	3,166,300	4,742,300	4,255,800	4,240,800	11.5%
Net Increase/(Decrease)	40,800	13,025	13,025	13,025	18,050	
Fund Balance Beg. of Year	926,100	966,900	979,925	992,950	1,005,975	2.1%
Fund Balance End of Year	966,900	979,925	992,950	1,005,975	1,024,025	1.4%
Fund Balance % Total Exp.	32.6%	30.9%	20.9%	23.6%	24.1%	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

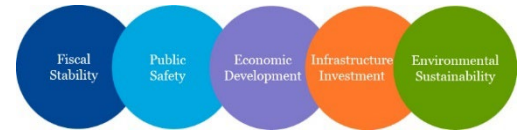
Notable Budget Comments:

1. The 2024-2028 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

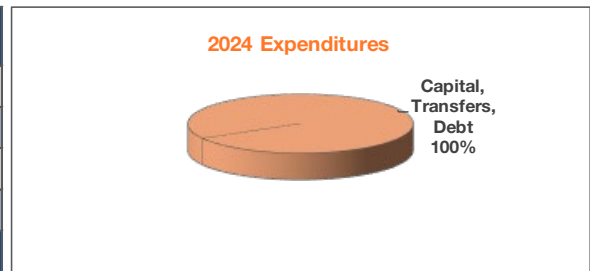


Account Code: 13102
 Budgeted Full-time Equivalent Positions: 0.0

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 2023 debt service levy, for fiscal year 2024 debt service payments, on previously issued general obligations bonds and for new general obligations bonds planned in 2024. 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	1,467,200	1,945,300	1,945,300	2,962,700
TOTAL	1,467,200	1,945,300	1,945,300	2,962,700



2024 Debt Service	Principal	Interest	Other	Total
2015 Street Improvements		15,500		15,500
2016 Street Improvements	185,000	11,300		196,300
2016 Library Improvements	50,000	16,400		66,400
2018 Street and Fiber Improvements	565,000	165,900		730,900
2022 Fire Station and Street Improvements	545,000	311,300		856,300
2024 Second Street, 1201 Park Ave. W., and Street Improvements	550,000	392,000		942,000
Debt Service Obligation	1,895,000	912,400	-	2,807,400
Bond Issuance Costs			152,000	152,000
Bond Administration Costs			3,300	3,300
Total Debt Service	1,895,000	912,400	155,300	2,962,700
Library Debt Service Expenditures	50,000	16,400		66,400
City Debt Service Expenditures	1,845,000	896,000	155,300	2,896,300

2023 OBJECTIVES ACCOMPLISHED

- Levied 2022 taxes for 2023 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. Aaa 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. ^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

2024 OBJECTIVES

- Levy 2023 taxes for 2024 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
- Lead the issuance of \$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 City's 10-Year CIP included in the Capital section of this document. ^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



Downtown
Highland Park

The logo for Ravinia Farmers Market, featuring a treble clef, corn, tomatoes, and a sign that says 'RAVINIA FARMERS MARKET SINCE 1936'. Below the logo is the website 'raviniafarmersmarket.org'.

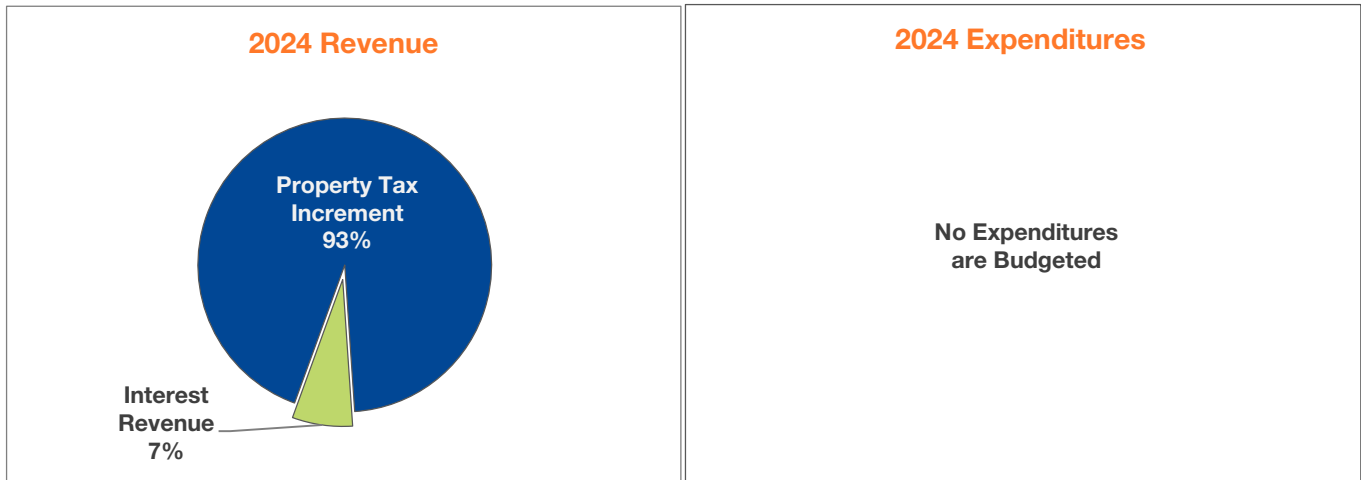
Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
9 AM - 1 PM
raviniafarmersmarket.org

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.



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		'24 Bud vs '23 Bud		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Property Tax Increment ^{1,2}	614,000	662,500	0.11	22%	0.10	20%	0.15	29%	0.05	8%
Interest Revenue	47,100	47,100	0.04	306%	0.04	1208%	0.04	1208%	-	0%
Total Revenue	661,100	709,600	0.14	28%	0.14	28%	0.19	37%	0.05	7%
Capital Expenditures ³	177,000		0.18	0%	-	0%	(0.18)	-100%	(0.18)	-100%
Total Expenditures	177,000	-	0.18	0%	-	0%	(0.18)	-100%	(0.18)	-100%
Net Increase/(Decrease)	484,100	709,600	(0.03)	-6%	0.14		0.37		0.23	
Fund Bal. Beg. of Year	1,275,700	1,759,800	0.52	68%	-	0%	0.48	38%	0.48	38%
Fund Bal. End of Year⁴	1,759,800	2,469,400	0.48	38%	0.14	9%	0.85	53%	0.71	40%
Fund Bal. % Oper. Exp.	994.2%	0.0%								
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 2023 Estimate is based on an updated Lake County 2023 estimate. The 2024 budget and estimates through the end of the TIF are based on TIF inception-to-date average annual increase.
3. Capital includes Ravinia District Streetscape: 2025 - Burton Ave. and Alley Lighting, Planters, and Seating; 2026 - Artwork; 2027 - Signage and Parklets; and 2028 - Crosswalks.
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.

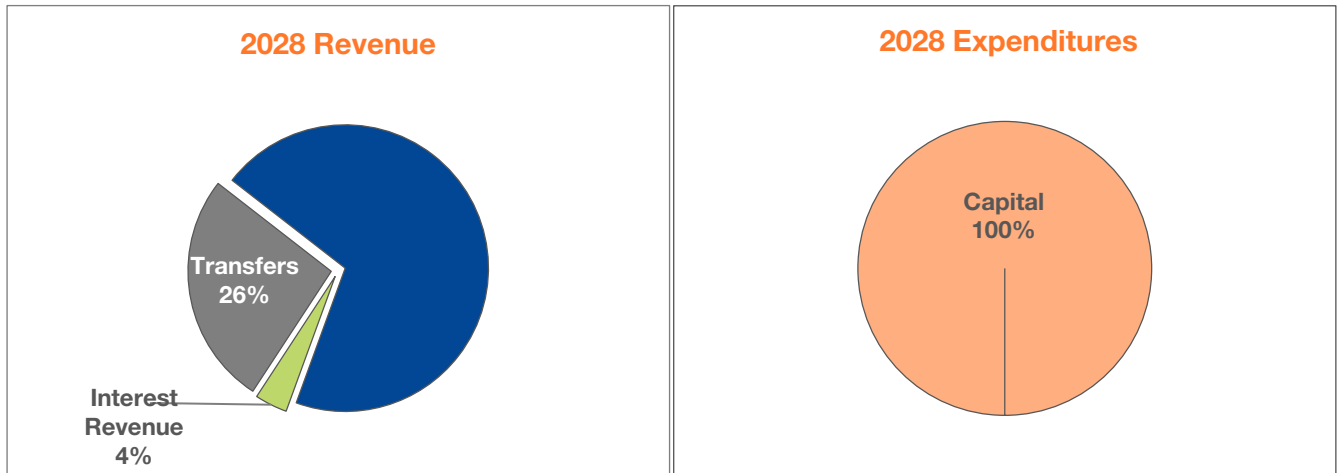
See Glossary of Terms and Funds in the Appendix.

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.



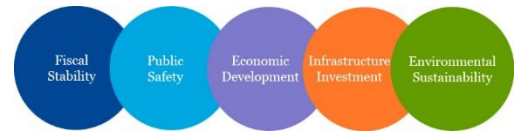
	Total 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Property Tax Increment ^{1,2}	662,500	714,800	771,200	832,100	897,800	7.9%
Interest Revenue	47,100	35,300	38,800	42,700	47,000	1.2%
Transfers ³					336,900	0.0%
Total Revenue	709,600	750,100	810,000	874,800	1,281,700	17.1%
Capital Expenditures ⁴		1,272,000	414,000	346,000	4,154,000	338.9%
Total Expenditures	-	1,272,000	414,000	346,000	4,154,000	338.9%
Net Increase/(Decrease)	709,600	(521,900)	396,000	528,800	(2,872,300)	
Fund Balance Beg. of Year	1,759,800	2,469,400	1,947,500	2,343,500	2,872,300	15.5%
Fund Bal. End of Year⁵	2,469,400	1,947,500	2,343,500	2,872,300	-	-19.6%
Fund Bal. % Oper. Exp.	0.0%	153.1%	566.1%	830.1%	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 2023 Estimate is based on an updated Lake County 2023 estimate. The 2024 budget and estimates through the end of the TIF are based on TIF inception-to-date average annual increase.
3. 2028 includes a transfer from the General Fund for expenditures in excess of property tax increment.
4. Capital includes Ravinia District Streetscape: 2025 - Burton Ave. and Alley Lighting, Planters, and Seating; 2026 - Artwork; 2027 - Signage and Parklets; and 2028 - Crosswalks.
5. 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.

<i>Expenditures</i>	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	177,000	177,000	-
TOTAL	-	177,000	177,000	-

2023 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, and developed and vetted the capital investment plan with stakeholders. ^{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}

2024 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. ^{I,E}
- Assess opportunities with Ravinia stakeholders 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:

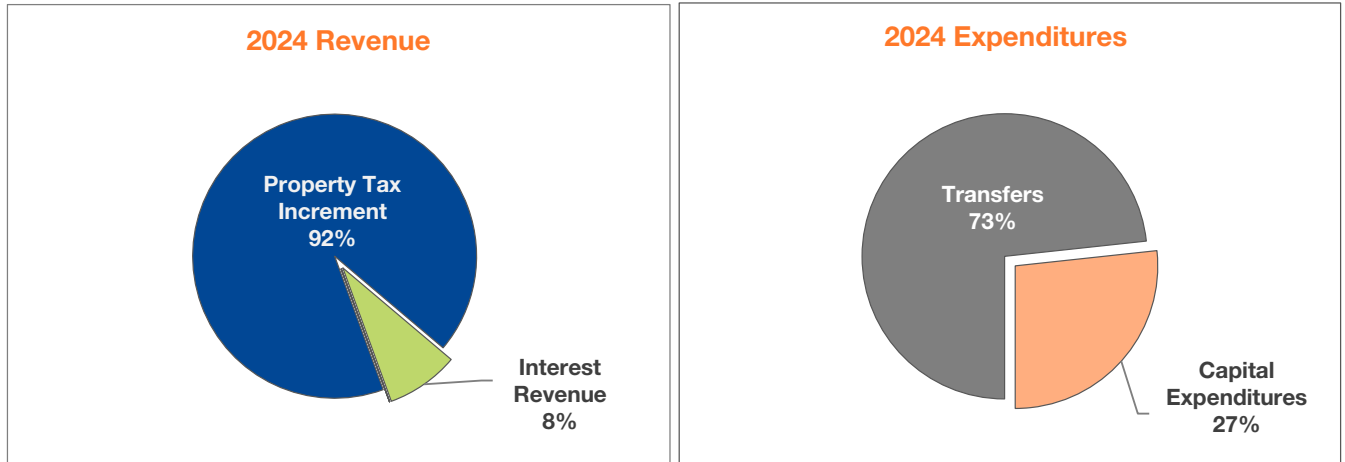
A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, E-Economic Development, S-Environmental Sustainability

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.



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		'24 Bud vs '23 Bud		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Property Tax Increment ^{1,2}	798,100	824,200	0.42	111%	-	0%	0.03	3%	0.03	3%
Interest Revenue	74,400	74,400	0.05	222%	0.07	933%	0.07	933%	-	0%
Total Revenue	872,500	898,600	0.47	118%	0.07	8%	0.09	12%	0.03	3%
Capital Expenditures ³		586,600	-	0%	-	0%	0.59	0%	0.59	0%
Transfers ⁴	1,942,000	1,610,000	1.84	1842%	-	0%	(0.33)	-17%	(0.33)	-17%
Total Expenditures	1,942,000	2,196,600	1.84	1842%	-	0%	0.25	13%	0.25	13%
Net Increase/(Decrease)	(1,069,500)	(1,298,000)	(1.37)	-455%	0.07	-6%	(0.16)	14%	(0.23)	21%
Fund Bal. Beg. of Year	2,367,500	1,298,000	0.30	15%	-	0%	(1.07)	-45%	(1.07)	-45%
Fund Bal. End of Year⁵	1,298,000	-	(1.07)	-45%	0.07	5%	(1.23)	-100%	(1.30)	-100%
Fund Bal. % Oper. Exp.	67%	0%								
Fund Bal. % Target	0%	0%								

Notable Budget Comments:

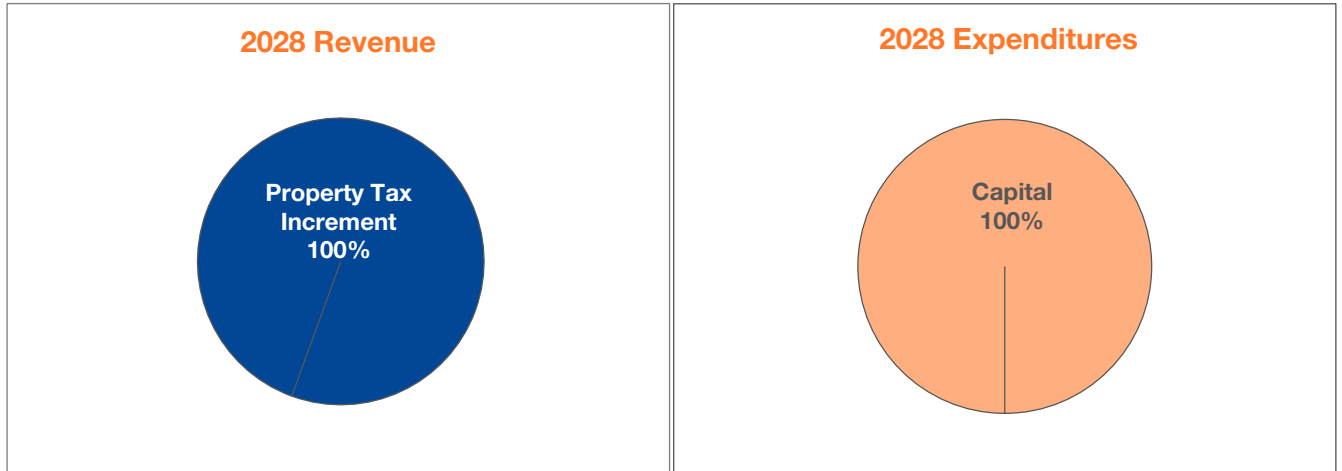
1. A definition of Tax Increment Financing (TIF) is included in the Executive Summary Section Property Tax Summary and in the Appendix Section Glossary.
2. Property Tax Increment - The 2024 Budget tax increment is based on the most conservative of three projections developed for the origination of the Briergate TIF. The 2023 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. 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.



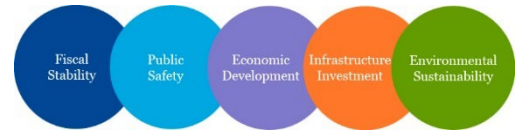
	Total 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Property Tax Increment ^{1,2}	824,200	850,800	877,900	905,500	933,600	3.2%
Interest Revenue	74,400					
Total Revenue	898,600	850,800	877,900	905,500	933,600	1.0%
Capital Expenditures ³	586,600	850,800	877,900	905,500	933,600	13.6%
Transfers ⁴	1,610,000					
Total Expenditures	2,196,600	850,800	877,900	905,500	933,600	-13.0%
Net Increase/(Decrease)	(1,298,000)	-	-	-	-	
Fund Balance Beg. of Year	1,298,000	-	-	-	-	
Fund Balance End of Year	-	-	-	-	-	
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. 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.

See Glossary of Terms and Funds in the Appendix.

CITY MANAGER'S OFFICE TAX INCREMENT FINANCING FUND BRIERGATE



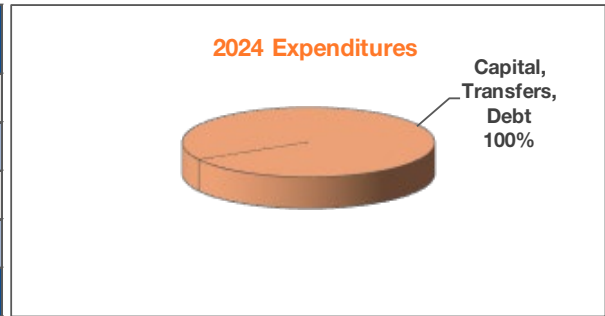
Account Code: 144

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

This budget provides funds for improvements consistent with the approved Briergate TIF District redevelopment plan.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	100,000	1,942,000	1,942,000	2,196,600
TOTAL	100,000	1,942,000	1,942,000	2,196,600



2023 OBJECTIVES ACCOMPLISHED

- Investment in 2023 included construction on Old Skokie Road between Tesla to just north of Deerfield Road. ^{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

2024 OBJECTIVES

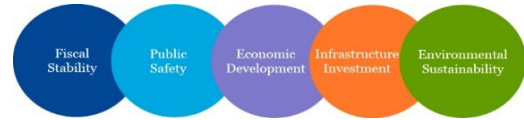
- Investment planned in 2024 is completion of Old Skokie Road improvements from just north of the Old Deerfield Road intersection to the entrance of ComEd property. ^{I, P, E}
- Review design options for alley and sewer improvements. ^I
- Hold a Briergate TIF District Joint Review Board meeting. ^F
- Hold a Briergate TIF Intergovernmental Agreement 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

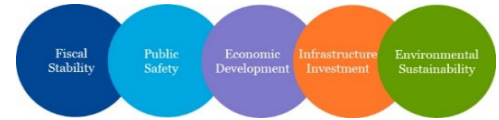
REVENUE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
14306.41101 Property Taxes	504,800	513,400	614,000	662,500
14302.42202 Interest - Sweep Account	11,600			
14306.42202 Interest - Sweep Account		3,600	47,100	47,100
Total TIF - Ravinia Fund	516,300	517,000	661,100	709,600
14401.41101 Property Taxes	378,100	798,100	798,100	824,200
14402.42202 Interest - Sweep Account	23,100	7,200	74,400	74,400
Total TIF - Briergate Fund	401,100	805,300	872,500	898,600
Total Tax Increment Financing Funds	917,400	1,322,300	1,533,600	1,608,200

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.

TAX INCREMENT FINANCING FUNDS EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
-------------	-------------	-------------	---------------	-------------

143 TIF - Ravinia Fund

1430730.71030 Improvements Other Than Bldg		177,000	177,000	
Total TIF - Ravinia Fund	-	177,000	177,000	-

144 TIF - Briergate Fund

144.92609 Transfer To Capital Projects	50,000	285,000	285,000	240,000
144.92611 Transfer to Water Fund	25,000	570,000	570,000	485,000
144.92612 Transfer to Sewer Fund	25,000	1,087,000	1,087,000	885,000
1440730.71030 Improvements Other Than Bldg				586,600
Total TIF - Briergate Fund	100,000	1,942,000	1,942,000	2,196,600

Tax Increment Financing Funds Total	100,000	2,119,000	2,119,000	2,196,600
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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

 Downtown
Highland Park


RAVINIA FARMERS MARKET
SINCE 1972
www.raviniafarmersmarket.org

Jens Jensen Park
485 Roger Williams Ave, Highland Park

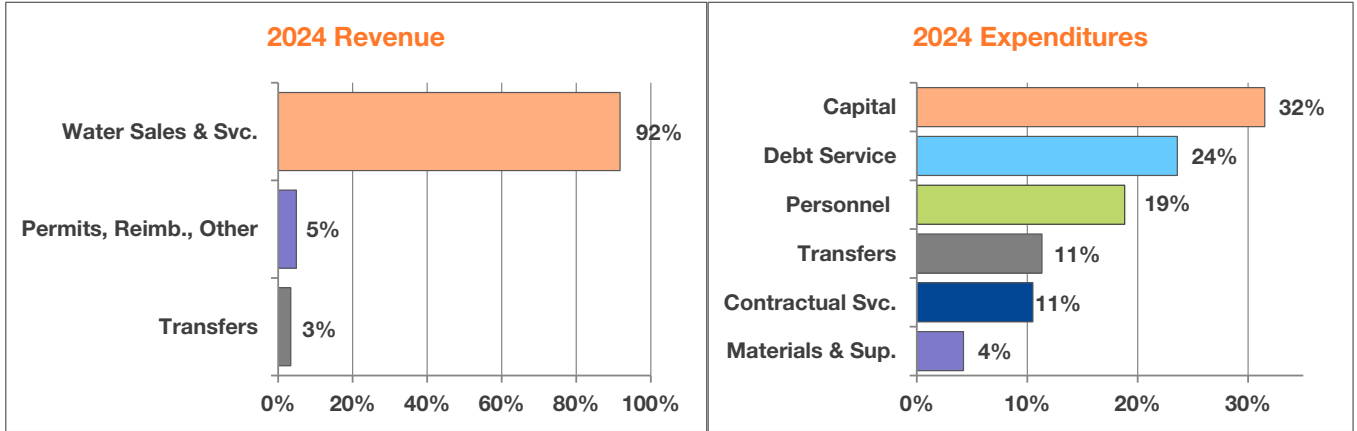
WEDNESDAYS
JUNE 2 - OCTOBER 27
7 AM - 4 PM
raviniafarmersmarket.org

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.



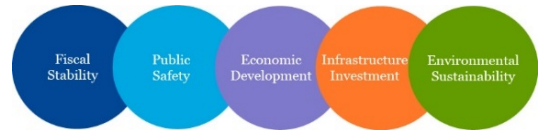
	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		'24 Bud vs '23 Bud		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Water Sales & Services ¹	12,112,900	13,145,600	0.77	7%	0.02	0%	1.05	9%	1.03	9%
Transfer from Gen and TIF Fund ³	716,000	485,000	0.72	0%	0.72	0%	0.49	0%	(0.23)	-32%
Permits, Reimb., Other Rev. ⁴	1,179,000	697,900	0.93	372%	0.25	27%	(0.23)	-25%	(0.48)	-41%
Total Revenue	14,007,900	14,328,500	2.39	21%	0.27	2%	0.59	4%	0.32	2%
Personnel Expenditures ⁵	2,518,700	2,632,500	0.00	0%	-	0%	0.11	5%	0.11	4.5%
Contractual Services ⁶	1,323,200	1,470,000	0.13	11%	-	0%	0.15	11%	0.15	11.1%
Materials and Supplies	580,800	591,200	0.09	18%	-	0%	0.01	2%	0.01	1.8%
Capital Expenditures ³	6,273,000	4,406,000	3.09	97%	-	0%	(1.87)	-30%	(1.87)	-29.8%
Debt Service ²	3,234,600	3,298,200	0.01	0%	-	0%	0.06	2%	0.06	2.0%
Transfers ⁷	1,540,600	1,584,800	0.10	7%	-	0%	0.04	3%	0.04	2.9%
Total Expenditures	15,471,000	13,982,700	3.43	28%	-	0%	(1.49)	-10%	(1.49)	-10%
Net Increase/(Decrease)	(1,463,100)	345,800								
Fund Bal. Beg. of Year	3,344,100	1,881,000	(0.43)	-11%	-	0%	(1.46)	-44%	(1.46)	-44%
Fund Bal. End of Year	1,881,000	2,226,800	(1.46)	-44%	0.27	17%	0.62	38%	0.35	18%
Fund Bal. % Oper. Exp.	31.5%	35.5%								
Fund Bal. % Target	25.0%	25.0%								

Notable Budget Comments:

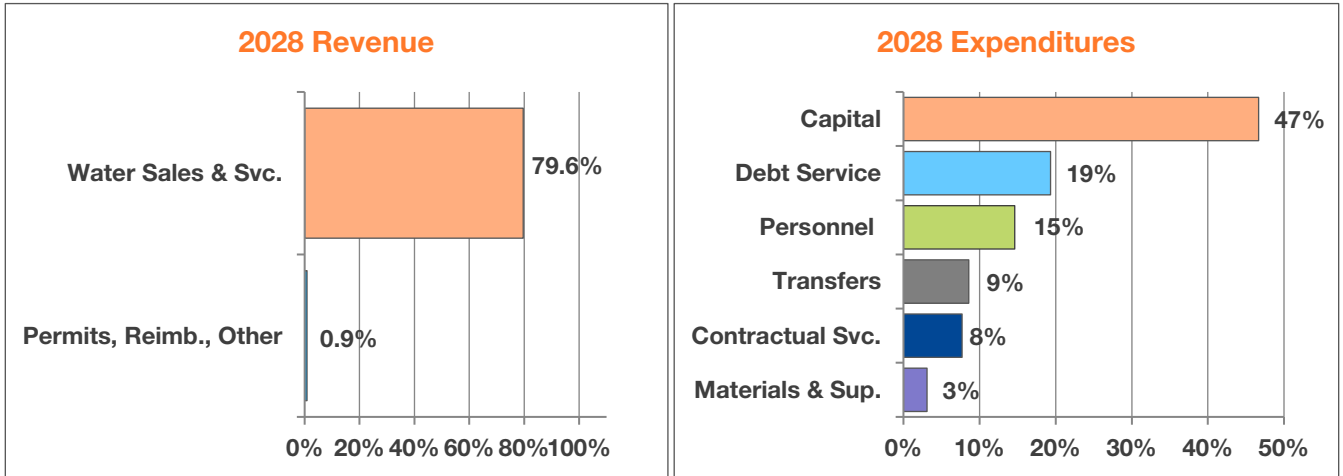
- 2024 water sales revenue includes a 34 cent per 100 cubic feet adjustment in the base water rate, net of historical usage, using the water rate pricing model established by contract with outside customers. The rate adjustment results in a continued low rate, when compared with most municipalities in the Chicago suburban area.
 - Bond Proceeds and Debt Service - The City did/is not issue/ing new general obligation bonds in 2023 or 2024, with debt service related to capital-related general obligation bonds issued in prior years.
 - Transfer from TIF Fund Revenue and Capital Expenditures - consistent with the City's 10-Year CIP.
 - Permits, Reimb., Other Rev. - 2023 included a class action lawsuit settlement and higher state grant revenue, consistent with the City's 10-Year CIP.
 - Personnel increases consistent with the City's compensation plan and insurance requirements.
 - Contractual Svcs. - Increases for maint. of eqp. to replace seals and bearings in a leaking raw water pump and higher preventive maint.; prof. svcs. for instruments, controls and SCADA svc.; and eqp. charges, consistent with Eqp. Fund costs.
 - 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



As a best practice, the City updates a 10-year plan for the Water Fund as part of the budget process, with five years of the 10-year plan included in the budget document, to project revenue, operating expenditure, and capital improvement program decisions and assumptions on long-term Water Fund Balance. The Capital Improvement Program and Funding portion of the 10-Year Plan is included in the Capital Section.



	Total 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Water Sales & Other Svc. ¹	13,145,600	13,658,300	14,412,900	15,331,000	16,327,500	5.6%
IEPA LSL Loan Proceeds ⁴	-	4,000,000	4,000,000	4,000,000	4,000,000	0.0%
Transfer from TIF Fund	485,000	-	-	-	-	0.0%
Permits, Reimb., Other Revenue	697,900	176,000	176,000	176,000	176,000	0.0%
Total Revenue	14,328,500	17,834,300	18,588,900	19,507,000	20,503,500	9.7%
Personnel Expenditures ^{2,3}	2,632,500	2,736,500	2,844,600	2,957,000	3,073,800	4.0%
Contractual Services ^{2,3}	1,470,000	1,506,000	1,542,900	1,580,700	1,619,400	2.5%
Materials and Supplies ^{2,3}	591,200	605,700	620,500	635,700	651,300	2.5%
Capital Expenditures ^{2,3,4}	4,406,000	8,605,000	8,209,000	8,161,000	9,810,000	27.6%
Debt Service ⁵	3,298,200	3,289,700	3,541,100	3,788,900	4,063,000	5.4%
Transfers	1,584,800	1,637,000	1,690,900	1,746,800	1,804,500	3.3%
Total Expenditures	13,982,700	18,379,900	18,449,000	18,870,100	21,022,000	11.4%
Net Increase/(Decrease)	345,800	(545,600)	139,900	636,900	(518,500)	
Fund Bal. Beg. of Year	1,881,000	2,226,800	1,681,200	1,821,100	2,458,000	9.3%
Fund Bal. End of Year	2,226,800	1,681,200	1,821,100	2,458,000	1,939,500	-0.6%
Fund Bal. % Oper. Exp.	35.5%	25.9%	27.2%	35.5%	27.1%	
Fund Bal. % Target	25.0%	25.0%	25.0%	25.0%	25.0%	

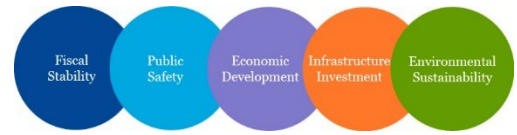
Notable Budget Comments:

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. 2024 personnel 5% increase, operating exp. as required, and capital per the City's 10-Year CIP.
3. 2025-8 personnel 4%/year increase, operating exp. 2.5%/year increase, and capital per the City's 10-Year CIP.
4. The City's 10-Year CIP includes an IEPA-mandated Lead Service Line (LSL) Project, with costs of \$4 million per year in 2025-9, funded by assumed IEPA loan proceeds with 2% interest rate.
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



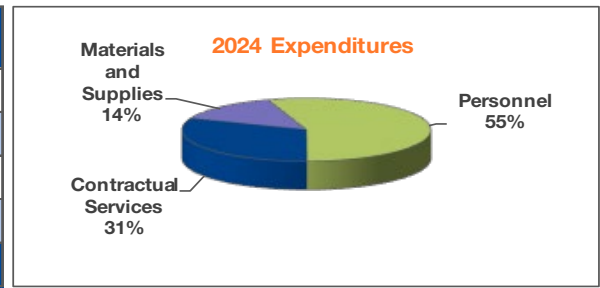
Account Code: 2120660

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	1,394,900	1,429,200	1,429,200	1,500,000
Contractual Services	662,700	764,900	764,900	845,400
Materials and Supplies	328,500	379,000	379,000	384,900
Capital, Transfers, Debt	-	-	-	-
TOTAL	2,386,100	2,573,200	2,573,200	2,730,300



2023 OBJECTIVES ACCOMPLISHED

- Provided uninterrupted and reliable high-quality water service as economically as possible. ^P
- Encouraged water conservation through water bill inserts, the City’s website, eNews, and social media channels. ^S
- Completed water treatment plant HVAC upgrade. ^I
- Replaced aging 2001 vintage process control devices at the plant and reservoirs. ^I
- Replaced 2014 vintage supervisory control and data acquisition computers at the plant, and identified and implemented additional cybersecurity updates. ^I
- Replaced cathodic protection system anodes in the water tower vessel. ^I
- Completed installation of high service pump variable frequency drive. ^I
- Participated in a two-year nation-wide evaluation of technology to detect Legionella in water systems. ^P
- Embarked on a two-year study to optimize lead corrosion control treatment chemistry. ^P
- Refurbished high service pump #4 with complete new rotating assembly. ^I

2024 OBJECTIVES

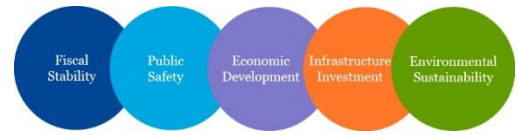
- Provide uninterrupted and reliable high-quality water service as economically as possible. ^P
- Continue to support water conservation through public outreach via water bill inserts, City’s website, eNews, and social media. ^S
- Begin the three-year process of replacing the ultrafiltration membrane modules which were installed in 2014 with a seven-to-ten year life expectancy. ^I
- Evaluate and procure a behind-the-meter solar panel installation project for the water treatment plant. ^{F,I,S}
- 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 the nation-wide evaluation of technology to detect Legionella in water systems. ^P
- Complete study of lead corrosion control treatment chemistry and implement identified improvements. ^P

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



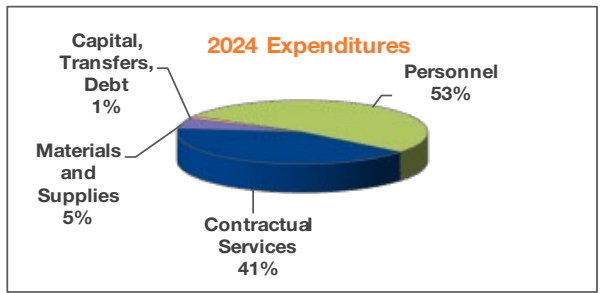
Account Code: 2120661

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	757,200	743,200	743,200	780,500
Contractual Services	527,300	547,700	547,700	610,400
Materials and Supplies	67,300	72,600	72,600	77,400
Capital, Transfers, Debt	18,300	15,000	15,000	20,000
TOTAL	1,370,000	1,378,600	1,378,600	1,488,300



2023 OBJECTIVES ACCOMPLISHED

- Identified, repaired, and/or replaced 20 of the City’s 1,795 hydrants.¹
- Contractually flushed and fire-flow tested approximately half of the City’s fire hydrants.¹
- Responded to and repaired water main and service line breaks within six hours of receiving necessary utility locations. Repaired 80 water main breaks.¹
- Repaired or replaced 18 water distribution valves.¹
- Continued the City’s water valve maintenance program utilizing in-house personnel.¹
- Identified and replaced 10 residential lead water services from the water main to the meter pit.¹
- Sandblasted and painted approximately 440 City fire hydrants.¹
- 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).¹

2024 OBJECTIVES

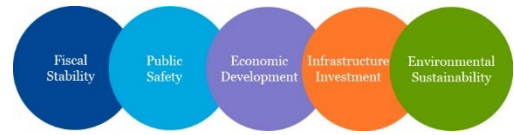
- Respond to and repair water main and service line breaks within six hours of receiving necessary utility locations.¹
- Contractually flush and fire-flow test half of the City fire hydrants by end of the third quarter.¹
- Continue identifying locations and install new strategic water valves to improve repair isolation areas and minimize disruption to water customers.¹
- Continue valve maintenance schedule performing necessary maintenance and identifying required system repairs, by the end of the fourth quarter.¹
- 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).¹

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



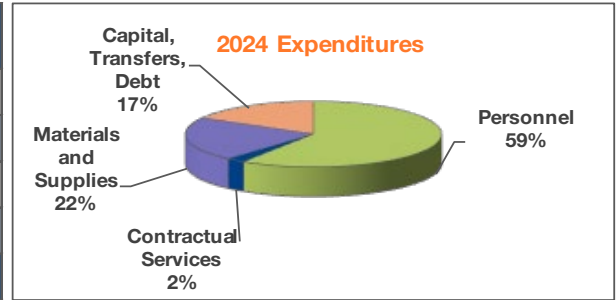
Account Code: 2120662

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	362,100	346,300	346,300	352,100
Contractual Services	6,000	10,600	10,600	14,100
Materials and Supplies	97,700	129,200	129,200	129,000
Capital, Transfers, Debt	69,300	100,000	100,000	100,000
TOTAL	535,000	586,000	586,000	595,200



2023 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 AWWA standards and IDNR requirements. ^I
- Replaced, repaired, or adjusted approximately 40 water meter pits. ^I
- Continue identifying, troubleshooting, and regulating meters and related reading equipment. ^I
- Changed and upgraded approximately 250 water meters and 225 MIUs. ^I

2024 OBJECTIVES

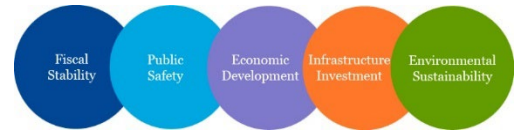
- Continue encouraging increased enrollment in the City’s water use customer portal through letters, emails, and articles, allowing for greater resident outreach, education, and participation. ^F
- Reduce “lost” water by continuing to monitor recently-installed leak detection sensors throughout the distribution 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

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

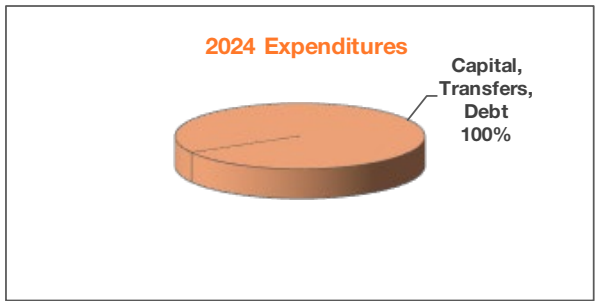


Account Code: 2120663
 Budgeted Full-time Equivalent Positions: 0.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	7,754,800	10,933,200	10,933,200	9,169,000
TOTAL	7,754,800	10,933,200	10,933,200	9,169,000



2023 OBJECTIVES ACCOMPLISHED

- Completed installation of a high service pump variable frequency drive (VFD).¹
- Completed water treatment plant first and second floor HVAC upgrades.¹
- Replaced cathodic protection system anodes in the water tower vessel.¹
- Replaced 2014 vintage supervisory control and data acquisition computers at the plant, identified and implemented additional cybersecurity measures.¹
- Replaced aging 2001 vintage process control devices at the plant and reservoirs.¹
- Completed construction of new water main on Ravine Terrace.¹

2024 OBJECTIVES

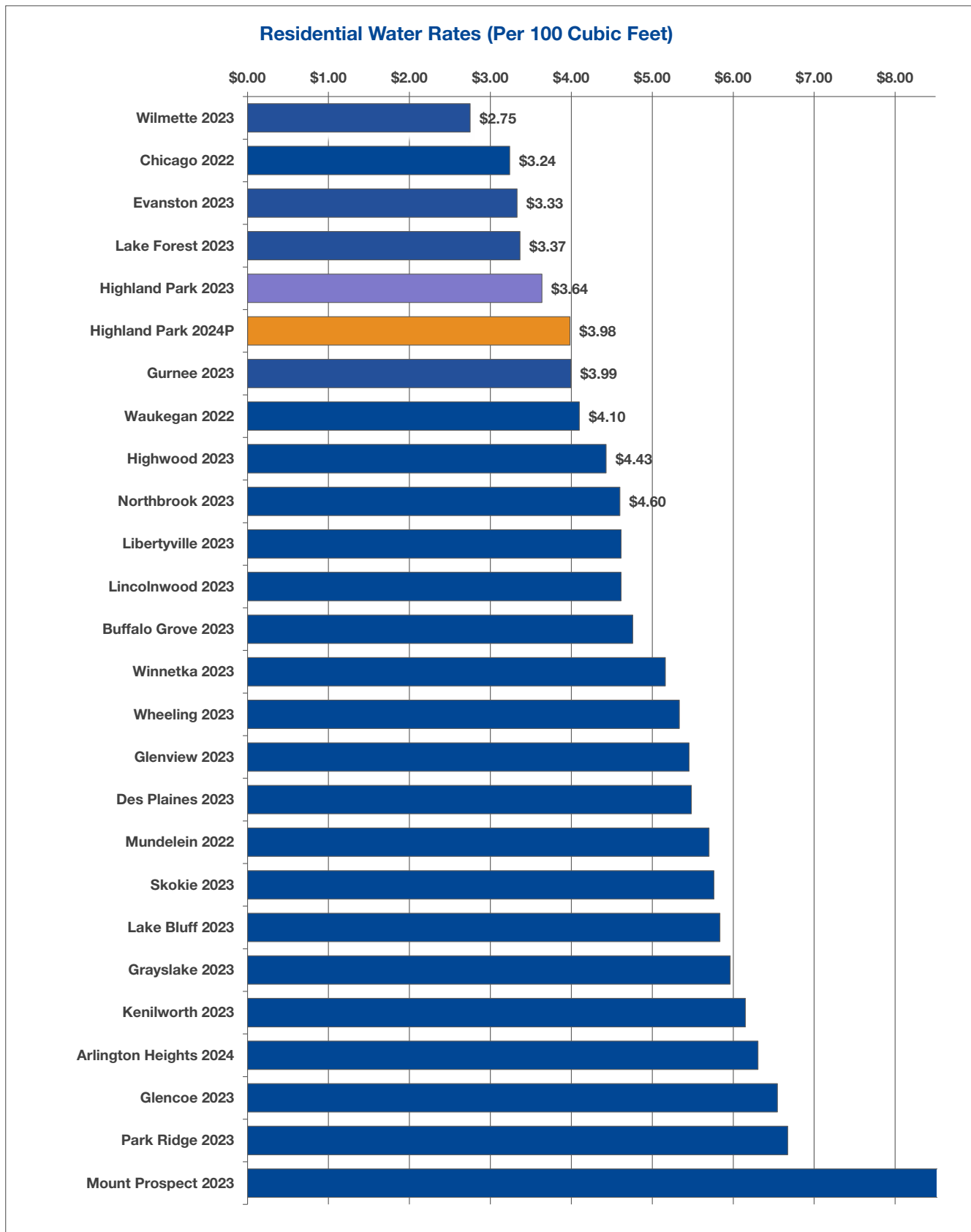
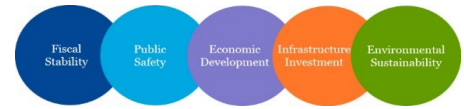
- Design and construct a new water main on Beech Lane.¹
- Complete the phase II final engineering design for the water main on the grant-funded project for Green Bay Road improvements from Central Avenue to Clavey Road.¹
- Begin the three-year process of replacing the ultrafiltration membrane modules, which were installed in 2014 with a seven-to-ten year life expectancy.¹
- Continue identifying lead water service line locations in the public right of way and replace with copper lines.¹
- Evaluate and procure a behind-the-meter solar panel installation project for the water treatment plant.^{F,1}
- Upgrade water plant security camera and door access systems.^{P,1}
- Design improvements to the water plant’s primary water intake and a new raw water shore well.¹
- Replace 1929 venturi and 1960 orifice plate finished water meters.^{I,F}

City Priorities Key:

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

WATER FUND

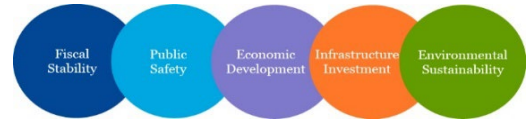
WATER RATE COMPARABLES



Source: Highland Park Finance Department Survey of local municipalities

WATER FUND

REVENUE DETAIL

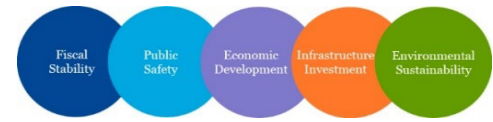


Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
21206.41206 Permits - Water Tap	103,200	80,000	108,000	108,000
21206.41406 Fines - Public Works	12,800	8,500	11,000	11,500
21206.41517 Services - Other	51,400	31,000	51,700	55,000
21206.41530 Water Sales	11,290,200	12,061,200	12,061,200	13,090,600
21206.41601 Damages to City Property		1,000	1,000	1,000
21206.41608 Grants - State	48,800	396,000	422,000	343,000
21206.41616 Reimbursement - Other	10,700	410,400	410,400	7,800
21202.42203 Interest - Illinois Funds	11,400	20,400	36,200	36,200
21206.42201 Interest - CD	1,400	3,000		
21206.42202 Interest - Sweep Account	61,700	9,000	190,400	190,400
21206.42601 Transfer From General Fund		146,000	146,000	
21206.42615 Transfer from Briergate TIF	25,000	570,000	570,000	485,000
Total Water Fund	11,616,600	13,736,500	14,007,900	14,328,500

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.

WATER FUND

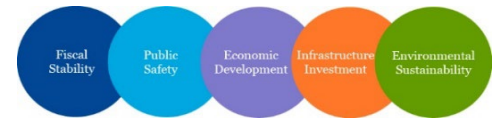
EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2120660 Water Production				
2120660.51010 Full Time Labor	993,300	1,039,600	1,039,600	1,095,900
2120660.51030 Over Time Labor	53,500	56,900	56,900	58,600
2120660.52010 FICA	63,300	68,000	68,000	71,600
2120660.52020 Medicare	14,800	15,900	15,900	16,700
2120660.52030 IMRF	55,500	23,400	23,400	31,600
2120660.52060 Insurance - Health/Dental	213,300	225,500	225,500	225,500
2120660.52090 Insurance - Life	1,200			
2120660.61090 Professional Services - Other	5,400	12,000	12,000	29,000
2120660.62010 Professional Development		500	500	2,500
2120660.62020 Membership Dues & Licenses	6,500	7,000	7,000	6,700
2120660.62030 Postage	500	1,700	1,700	3,400
2120660.62050 Photo & Printing	2,300	700	700	3,000
2120660.62090 Laundry & Uniforms	2,200	2,200	2,200	2,200
2120660.62120 Education & Training	600	2,200	2,200	3,500
2120660.62160 Maintenance of Equipment	86,500	30,000	30,000	85,200
2120660.63010 Utilities - Electric	295,000	510,000	510,000	500,000
2120660.63020 Utilities - Gas Heating	51,800	47,000	47,000	46,600
2120660.63030 Utilities - Clean/Waste Dispo	87,500	65,000	65,000	60,100
2120660.63040 Utilities - Telephone	300	600	600	1,800
2120660.63050 Utilities - Mobile Phones	400	300	300	200
2120660.64010 Building Maintenance	9,000	15,000	15,000	20,000
2120660.64604 Equipment Charges	7,200	7,800	7,800	9,500
2120660.64605 IT Charges	107,600	63,000	63,000	71,800
2120660.65010 Supplies - Books & Periodicals				200
2120660.65020 Supplies - Office	2,000	2,500	2,500	1,700
2120660.65030 Supplies - Clothing	2,700	5,000	5,000	5,000
2120660.65040 Supplies - Repairs	800			
2120660.65050 Supplies - Maintenance	37,700	32,000	32,000	36,000
2120660.65070 Supplies - Chemicals	248,900	300,000	300,000	300,000
2120660.65080 Supplies - Medical & Lab	13,300	12,000	12,000	12,000
2120660.65100 Supplies - Small Tools	900	500	500	2,000
2120660.65140 Gas, Oil & Anti-Freeze	8,100	8,000	8,000	8,400
2120660.66040 Furnishings & Small Equipment	1,900			500
2120660.66060 Computer Software & Hardware	12,100	19,000	19,000	19,100
Total Water Production	2,386,100	2,573,200	2,573,200	2,730,300
2120661 Water Distribution				
2120661.51010 Full Time Labor	515,800	506,100	506,100	537,700
2120661.51030 Over Time Labor	37,900	44,200	44,200	45,500
2120661.52010 FICA	33,800	34,100	34,100	36,200
2120661.52020 Medicare	7,900	8,000	8,000	8,500
2120661.52030 IMRF	29,400	11,700	11,700	16,000
2120661.52060 Insurance - Health/Dental	131,600	139,100	139,100	136,700
2120661.52090 Insurance - Life	600			
2120661.61060 Professional Services - Med	700	1,000	1,000	1,000
2120661.61090 Professional Services - Other	168,800	149,300	149,300	150,500
2120661.62020 Membership Dues & Licenses	200	900	900	1,000
2120661.62090 Laundry & Uniforms	1,700	2,000	2,000	2,000
2120661.62120 Education & Training	300	1,100	1,100	1,300
2120661.62160 Maintenance of Equipment	36,500	41,000	41,000	42,000
2120661.62230 Reimbursements		100	100	100
2120661.63030 Utilities - Clean/Waste Dispo	12,900	18,000	18,000	18,000

WATER FUND

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2120661.63050 Utilities - Mobile Phones	900	2,400	2,400	2,400
2120661.64604 Equipment Charges	289,900	314,000	314,000	381,800
2120661.64605 IT Charges	15,400	17,900	17,900	10,300
2120661.65030 Supplies - Clothing	3,400	4,500	4,500	5,000
2120661.65050 Supplies - Maintenance	38,300	40,000	40,000	37,000
2120661.65100 Supplies - Small Tools	1,500	1,500	1,500	1,600
2120661.65110 Supplies - Traffic Control	1,500	1,500	1,500	1,500
2120661.65120 Supplies - Department	20,500	22,000	22,000	24,000
2120661.65130 Business Expenses	1,800	2,200	2,200	2,400
2120661.66060 Computer Software & Hardware	300	900	900	5,900
2120661.71040 Machinery & Equipment	18,300	15,000	15,000	20,000
Total Water Distribution	1,370,000	1,378,600	1,378,600	1,488,300

2120662 Water Meters

2120662.51010 Full Time Labor	250,800	235,800	235,800	238,900
2120662.51030 Over Time Labor	18,300	23,600	23,600	24,300
2120662.52010 FICA	16,500	16,100	16,100	16,300
2120662.52020 Medicare	3,900	3,800	3,800	3,800
2120662.52030 IMRF	14,100	5,500	5,500	7,200
2120662.52060 Insurance - Health/Dental	58,200	61,500	61,500	61,500
2120662.52090 Insurance - Life	300			
2120662.61090 Professional Services - Other		1,000	1,000	4,000
2120662.62020 Membership Dues & Licenses	200	300	300	300
2120662.62090 Laundry & Uniforms	800	900	900	900
2120662.62120 Education & Training	1,000	1,100	1,100	1,600
2120662.62230 Reimbursements		100	100	100
2120662.63010 Utilities - Electric	1,300	2,400	2,400	2,400
2120662.63050 Utilities - Mobile Phones	2,700	4,900	4,900	4,900
2120662.65010 Supplies - Books & Periodicals	200	300	300	400
2120662.65040 Supplies - Repairs	12,500	13,000	13,000	35,000
2120662.65100 Supplies - Small Tools	1,500	1,500	1,500	1,600
2120662.65120 Supplies - Department	62,900	76,400	76,400	49,500
2120662.66060 Computer Software & Hardware	20,600	38,000	38,000	42,500
2120662.71040 Machinery & Equipment	69,300	100,000	100,000	100,000
Total Water Meters	535,000	586,000	586,000	595,200

2120663 Water Capital Projects

2120663.71020 Bldg & Bldg Improvements	303,700	1,061,000	1,061,000	2,036,000
2120663.71030 Improvements Other Than Bldg	2,787,400	5,097,000	5,097,000	2,250,000
2120663.81010 Bond Principal	2,080,300	2,230,100	2,230,100	2,354,900
2120663.81020 Bond Interest	1,142,600	1,002,000	1,002,000	940,600
2120663.81030 Bond Administration Fee	2,700	2,500	2,500	2,700
2120663.92601 Transfer To General Fund	1,438,000	1,540,600	1,540,600	1,584,800
Total Water Capital Projects	7,754,800	10,933,200	10,933,200	9,169,000

Water Fund Total	12,046,000	15,471,000	15,471,000	13,982,700
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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

IP Downtown
Highland Park

RAVINIA FARMERS MARKET
SINCE 1976

Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
9 AM - 1 PM

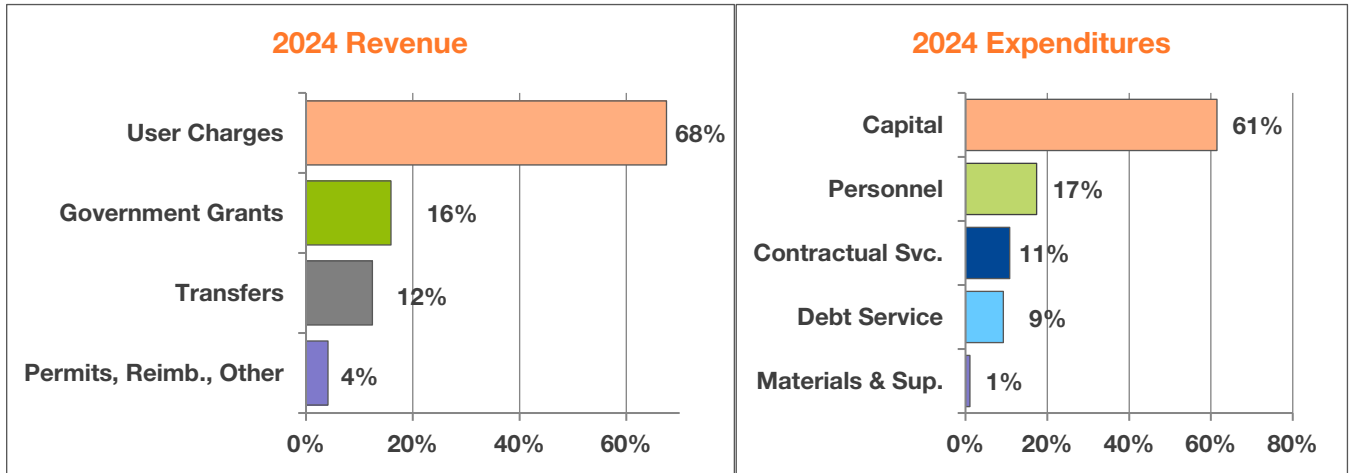
raviniainfarmersmarket.org

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.



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			23 Est vs '22 Ac		23 Est vs '23 Bu		24 Bud vs '23 Bu		24 Bud vs '23 Es	
			\$M	%	\$M	%	\$M	%	\$M	%
Sanitary User Charges ¹	2,308,700	2,389,500	(0.02)	-1%	2.31	0.0%	2.39	0.0%	0.08	3%
Storm User Charges ¹	2,335,300	2,417,000	0.02	1%	0.01	0.5%	0.09	4%	0.08	3.5%
Government Grants ¹	1,925,000	1,133,000	1.53	382%	(0.36)	-16%	(1.16)	-51%	(0.79)	-41%
Transfer from General Fund ³	111,600		(0.32)	-74%	-	0%	(0.11)	-100%	(0.11)	-100%
Transfer from TIF Fund ⁴	1,087,000	885,000	1.09	0%	1.09	0%	0.89	0%	(0.20)	-19%
Transfer From Sustainability ⁴	870,000		0.87	0%	0.87	0%	-	0%	(0.87)	-100%
Permits, Reimb., Other	290,200	293,000	0.10	49%	0.20	215%	0.20	218%	0.00	1%
Total Revenue	8,927,800	7,117,500	0.69	8%	2.15	32%	0.34	5%	(1.81)	-20%
Personnel Expenditures ⁵	1,253,100	1,300,500	0.08	7%	-	0%	0.05	4%	0.05	4%
Contractual Services ⁵	686,900	808,300	0.06	10%	-	0%	0.12	18%	0.12	18%
Materials and Supplies	78,700	81,000	0.01	7%	-	0%	0.00	3%	0.00	3%
Capital Expenditures ⁴	7,667,000	4,598,000	3.41	80%	-	0%	(3.07)	-40%	(3.07)	-40%
Debt Service ⁷	687,400	691,900	0.15	27%	-	0%	0.00	1%	0.00	1%
Total Expenditures	10,373,000	7,479,600	3.71	56%	-	0%	(2.89)	-28%	(2.89)	-28%
Net Increase/(Decrease)	(1,445,300)	(362,100)	(3.01)		2.15		3.24		1.08	
Fund Bal. Beg. of Year	2,470,000	1,024,700	1.57		-		(1.45)		(1.45)	
Fund Bal. End of Year	1,024,700	662,600	(1.45)		2.15		1.79		(0.36)	
Fund Bal. % Oper. Exp.	50.8%	30.3%								
Fund Balance % Target	15.0%	15.0%								

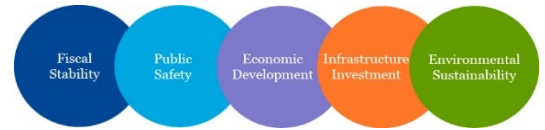
Notable Budget Comments:

1. User Charges - 2024 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 Executive Summary section 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/Sustainability Revenue and Capital Expenditures - consistent with the City's 10-Year CIP.
5. Personnel increases consistent with the City's compensation plan and insurance requirements.
6. Contractual Services - higher equipment charges, consistent with Eqp. Fund costs.
7. Debt service is for debt payments related to previously-issued capital-related general obligation bond debt.

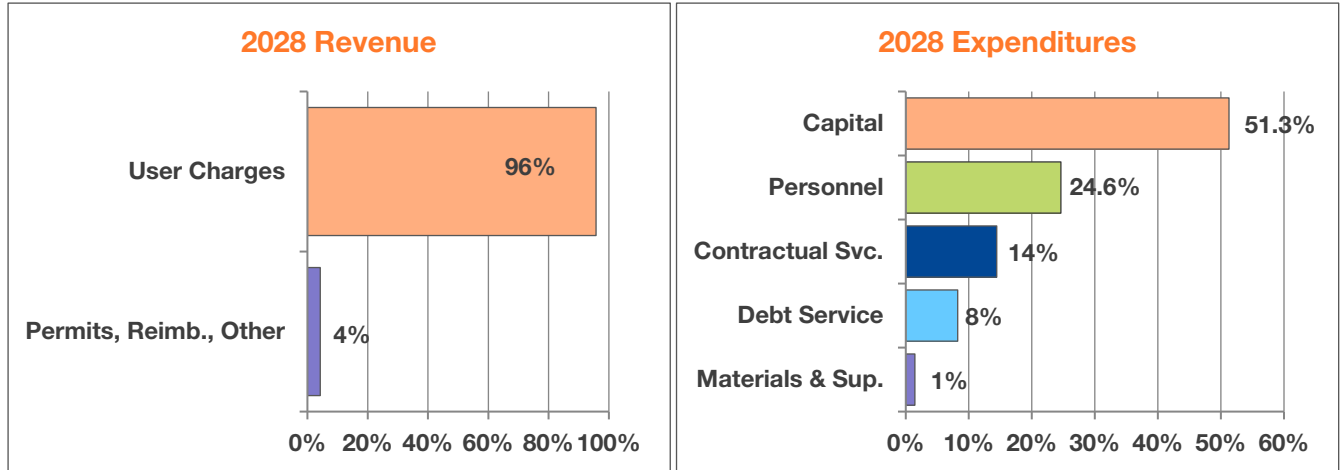
See Glossary of Terms and Funds in the Appendix.

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 2024 Budget	Total 2025 Estimate	Total 2026 Estimate	Total 2027 Estimate	Total 2028 Estimate	Average Annual Growth
Sanitary Sewer Charges ¹	2,389,500	2,473,100	2,559,700	2,649,300	2,742,000	3.5%
Storm Sewer Charges ¹	2,417,000	2,501,600	2,589,200	2,679,800	2,773,600	3.5%
Bond Proceeds		2,500,000				
Government Grants ²	1,133,000	612,000	128,000			
Transfer from TIF Fund ²	885,000					
Permits, Reimb., Other Rev.	293,000	245,260	245,260	245,260	245,260	-4.1%
Total Revenue	7,117,500	8,331,960	5,522,160	5,574,360	5,760,860	-3.1%
Personnel Expenditures ^{3,4}	1,300,500	1,352,500	1,406,600	1,462,900	1,521,400	4.0%
Contractual Services ^{3,4}	808,300	828,500	849,200	870,400	892,200	2.5%
Materials and Supplies ^{3,4}	81,000	83,000	85,100	87,200	89,400	2.5%
Capital Expenditures ²	4,598,000	2,607,000	2,951,000	3,965,000	3,170,000	-3.9%
Debt Service ⁵	691,900	695,100	930,400	913,600	509,300	-2.9%
Total Expenditures	7,479,600	5,566,100	6,222,300	7,299,100	6,182,300	-2.9%
Net Increase/(Decrease)	(362,100)	2,765,860	(700,140)	(1,724,740)	(421,440)	
Fund Bal. Beg. of Year	1,024,700	662,600	3,428,460	2,728,320	1,003,580	74.6%
Fund Bal. End of Year	662,600	3,428,460	2,728,320	1,003,580	582,140	72.9%
Fund Bal. % Oper. Exp.	30.3%	151.4%	116.6%	41.5%	23.3%	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

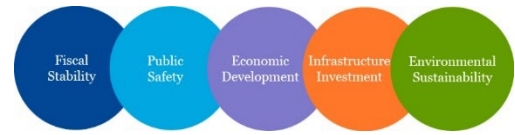
Notable Budget Comments:

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. 2024 personnel 5% increase and operating exp. as required.
4. 2025-8 personnel 4%/year increase and operating exp. 2.5%/year increase.
7. Debt service is for debt payments related to previously-issued capital-related general obligation bond debt.

See Glossary of Terms and Funds in the Appendix.

ENTERPRISE SEWER FUND

STORM SEWER OPERATIONS

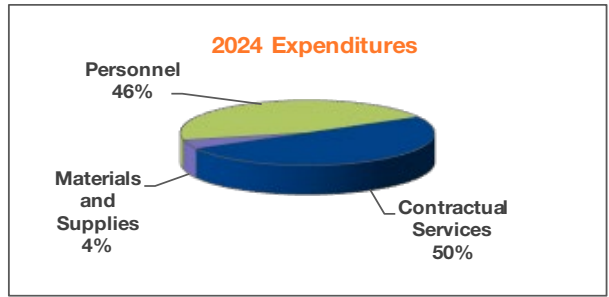


Account Code: 2140670, excluding Capital and Debt
 Budgeted Full-time Equivalent Positions: 3.0

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	299,200	345,900	345,900	356,200
Contractual Services	305,100	341,300	341,300	392,700
Materials and Supplies	31,300	33,600	33,600	34,800
Capital, Transfers, Debt	-	-	-	-
TOTAL	635,700	720,800	720,800	783,600



2023 OBJECTIVES ACCOMPLISHED

- Televised approximately 7,000 linear feet of storm sewer infrastructure. ¹
- Flushed approximately 60,000 linear feet of storm sewer infrastructure. ¹
- Cleaned and inspected an estimated 450 storm inlets. ¹
- Inspected 60 of ravine outfalls. ¹
- Performed storm water sampling for NPDES compliance. ^P

2024 OBJECTIVES

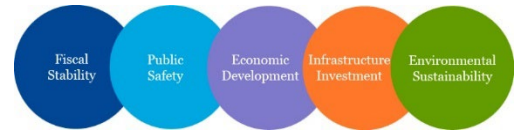
- Continue performing ravine and bluff inspections, making repairs necessary for effective drainage, in the second and fourth quarter. ¹
- Increase the number of dry and wet weather storm water samples and sampling locations, in the second and fourth quarters. ^P
- Continue performing comprehensive televised inspection and evaluation of the storm sewer collection system, by the end of the fourth quarter. ¹
- Clean and inspect at least 500 storm inlets, by the end of the fourth quarter. ¹
- Flush and inspect at least 60,000 linear feet of storm sewer, by the end of the fourth quarter. ¹
- Continue contractual lining of storm sewers, extending the longevity and functional capacity of sewers. ¹

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	3,926,600	6,341,000	6,341,000	3,308,500
TOTAL	3,926,600	6,341,000	6,341,000	3,308,500

2024 Expenditures

2023 OBJECTIVES ACCOMPLISHED

- Completed design and construction of grant-funded Highlands Neighborhood flood prevention backflow preventers. ¹
- Completed construction of new storm sewer improvements for Ridge Rd East Parkway drainage and water improvements. ^P
- Completed construction of public drainage repairs in the vicinity of 1547 Sheridan Road. ^P
- Completed construction of new storm sewer improvements for the Prospect Avenue Lake Michigan Bluff project. ^P
- Completed trenchless, cured-in-place rehabilitation of approximately 800 linear feet of storm sewer main. ¹
- Continued long-term regional flood mitigation plan efforts with the Army Corps., Lake County, and area municipalities. ^P

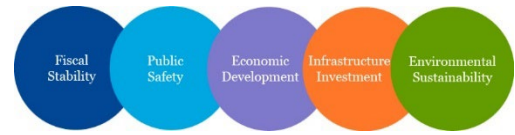
2024 OBJECTIVES

- Complete the Phase II storm sewer design for the grant-funded Green Bay Road improvements project, from Central Avenue to Clavey Road. ¹
- Complete the design and construction for the Maple Avenue Storm Sewer improvements project. ¹
- Complete the design to repair and stabilize the bluff slope for the Prospect Avenue Lake Michigan Bluff project. ^P
- Continue coordinating with Lake County Stormwater Management Commission on the flood mitigation buy-out program. ^P
- Identify locations and perform trenchless cured-in-place rehabilitation of storm sewer mains through contractual lining program. ¹

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

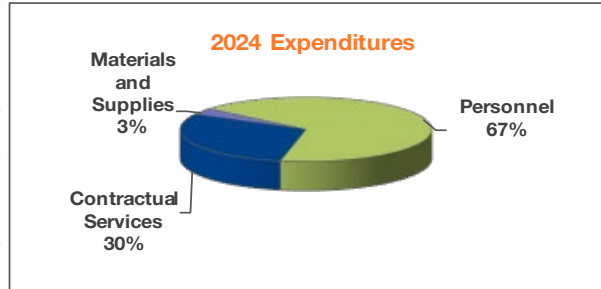


Account Code: 2140671, excluding Capital and Debt
Budgeted Full-time Equivalent Positions: 7.45

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	876,000	907,300	907,300	944,300
Contractual Services	320,900	345,600	345,600	415,700
Materials and Supplies	42,200	45,100	45,100	46,200
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,239,100	1,297,900	1,297,900	1,406,200



2023 OBJECTIVES ACCOMPLISHED

- Televised approximately 20,000 linear feet of sanitary sewer. ¹
- Contractually lined and repaired 8,300 linear feet of the City’s sanitary system. ¹
- Contractually lined 60 sanitary manholes. ¹
- Flushed approximately 120,000 linear feet of the non-ravine sanitary sewer system, pursuant to the City’s established maintenance cycle. ¹
- Performed an estimated 80 dye tests to ensure cross connection compliance. ¹
- Cleaned and inspected approximately 500 sanitary manholes. ¹
- Contractually root treated 10,000 linear feet of sanitary sewers. ¹

2024 OBJECTIVES

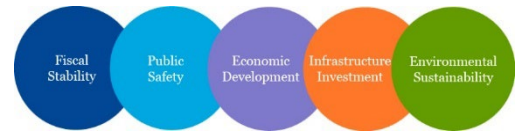
- Flush the non-ravine sanitary sewer system, pursuant to the City’s established three-year cleaning cycle, in the first, second, third, and fourth quarter. ¹
- Continue inspecting and repairing ravines and bluffs in the second and fourth quarter. ¹
- Continue performing comprehensive televised inspection and evaluation of the sanitary sewer system, by end of fourth quarter. ¹
- Continue contractual lining of the sanitary manholes and sewer mains, extending the longevity and functional capacity of sewers. ¹
- Continue contractual root treating of the sanitary sewers. ¹

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

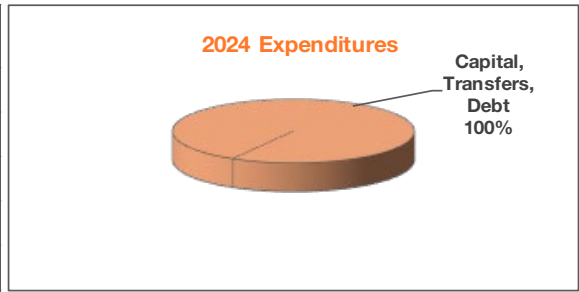


Account Code: 2140671, Capital and Debt Service only
 Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	866,600	2,013,400	2,013,400	1,981,400
TOTAL	866,600	2,013,400	2,013,400	1,981,400



2023 OBJECTIVES ACCOMPLISHED

- Awarded bid and started the Villas Sanitary Lift Station rehabilitation and upgrade.¹
- Developed the scope of work for Port Clinton Garage pump improvements.¹
- Completed trenchless, cured-in-place rehabilitation of approximately 4,000 linear feet of sanitary sewer main.¹
- Completed preliminary engineering for five federally funded bridge projects:¹
 - Beech Street Bridge
 - Dean Avenue Bridge
 - Judson Avenue Bridge
 - St. Johns Avenue Bridge
 - Wade Avenue Bridge
- Complete construction of the federally funded bridge project, Park Avenue West over the Skokie River.¹

2024 OBJECTIVES

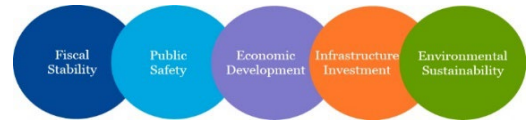
- Continue the cost-sharing sewer lateral program to assist residential property owners.¹
- Identify locations and perform trenchless cured-in-place rehabilitation of sanitary sewer mains through contractual lining program.¹
- Perform upgrades of Port Clinton Garage pump system.¹
- Complete rehabilitation of Villas Sanitary Lift Station.¹
- Complete Final Design Engineering for five federally funded bridge projects:¹
 - Beech Street Bridge
 - Dean Avenue Bridge
 - Judson Avenue Bridge
 - St. Johns Avenue Bridge
 - Wade Avenue Bridge

City Priorities Key:

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

SEWER FUND

REVENUE DETAIL

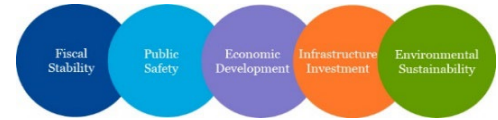


Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
21406.41207 Permits - Sanitary Sewer	24,100	15,000	12,700	15,000
21406.41208 Permits - Storm Sewer	24,500	20,000	16,000	20,000
21406.41517 Services - Other	66,900	39,000	65,000	66,000
21406.41540 Sanitary Sewer Charges	2,332,600	2,527,600	2,308,700	2,389,500
21406.41541 Storm Sewer Charges	2,317,000	2,323,600	2,335,300	2,417,000
21406.41608 Grants - State	399,000	2,289,000	1,925,000	1,133,000
21406.41612 Reimbursement - Government		4,000	4,000	4,000
21406.41616 Reimbursement - Other	3,600	800	7,500	3,000
21406.42201 Interest - CD	2,400	2,400		
21406.42202 Interest - Sweep Account	41,400	10,800	87,200	87,200
21406.42203 Interest - Illinois Funds	31,600		97,800	97,800
21406.42220 Bond Proceeds	2,533,300			
21406.42601 Transfer from General Fund	433,900		111,600	
21406.42606 Transfer From Sustainability		870,000	870,000	
21406.42615 Transfer from Briergate TIF	25,000	1,087,000	1,087,000	885,000
Total Sewer Fund	8,235,300	9,300,600	8,927,800	7,117,500

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.

SEWER FUND

EXPENDITURE DETAIL

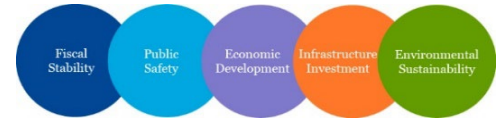


Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2140670 Storm Sewer				
2140670.51010 Full Time Labor	207,800	237,400	237,400	244,700
2140670.51030 Over Time Labor	5,500	21,600	21,600	22,200
2140670.52010 FICA	13,100	16,100	16,100	16,600
2140670.52020 Medicare	3,100	3,800	3,800	3,900
2140670.52030 IMRF	11,300	5,500	5,500	7,300
2140670.52060 Insurance - Health/Dental	58,200	61,500	61,500	61,500
2140670.52090 Insurance - Life	300			
2140670.61030 Professional Services - Engr	1,000	1,000	1,000	1,000
2140670.61090 Professional Services - Other	34,500	35,700	35,700	36,500
2140670.62090 Laundry & Uniforms	1,500	1,500	1,500	1,600
2140670.62120 Education & Training	1,000	2,500	2,500	2,700
2140670.62160 Maintenance of Equipment		1,500	1,500	1,600
2140670.62230 Reimbursements		100	100	100
2140670.63030 Utilities - Clean/Waste Dispo	12,000	13,000	13,000	13,000
2140670.64604 Equipment Charges	247,500	268,100	268,100	326,000
2140670.64605 IT Charges	7,700	17,900	17,900	10,300
2140670.65050 Supplies - Maintenance	27,000	28,000	28,000	29,000
2140670.65100 Supplies - Small Tools	1,000	1,400	1,400	1,400
2140670.65110 Supplies - Traffic Control	1,500	1,500	1,500	1,500
2140670.65120 Supplies - Department		600	600	700
2140670.66060 Computer Software & Hardware	1,800	2,100	2,100	2,200
2140670.71030 Improvements Other Than Bldg	3,629,200	5,963,000	5,963,000	2,928,000
2140670.81010 Bond Principal	214,500	294,300	294,300	308,000
2140670.81020 Bond Interest	82,800	83,300	83,300	72,100
2140670.81030 Bond Administration Fee	100	500	500	400
Total Storm Sewer	4,562,300	7,061,800	7,061,800	4,092,000

2140671 Sanitary Sewer				
2140671.51010 Full Time Labor	596,500	595,100	595,100	624,300
2140671.51020 Part Time Labor		37,500	37,500	38,600
2140671.51030 Over Time Labor	51,300	54,700	54,700	56,400
2140671.52010 FICA	39,400	42,600	42,600	44,600
2140671.52020 Medicare	9,200	10,000	10,000	10,400
2140671.52030 IMRF	34,400	14,600	14,600	19,700
2140671.52060 Insurance - Health/Dental	144,600	152,700	152,700	150,300
2140671.52090 Insurance - Life	700			
2140671.61090 Professional Services - Other	41,000	40,900	40,900	41,100
2140671.62020 Membership Dues & Licenses	200	200	200	300
2140671.62090 Laundry & Uniforms	1,700	2,300	2,300	2,400
2140671.62120 Education & Training	800	2,400	2,400	3,500
2140671.62150 Repairs	5,200	5,000	5,000	5,200
2140671.62160 Maintenance of Equipment	4,600	5,500	5,500	5,700
2140671.62230 Reimbursements		100	100	100
2140671.63010 Utilities - Electric	3,600	4,000	4,000	4,100
2140671.63020 Utilities - Gas Heating	900	1,200	1,200	1,300
2140671.63030 Utilities - Clean/Waste Dispo	12,900	14,000	14,000	14,000
2140671.63050 Utilities - Mobile Phones	2,500	1,900	1,900	2,000
2140671.64604 Equipment Charges	247,500	268,100	268,100	326,000
2140671.64605 IT Charges				10,300
2140671.65030 Supplies - Clothing	2,500	4,000	4,000	4,500
2140671.65050 Supplies - Maintenance	30,100	30,600	30,600	30,900
2140671.65070 Supplies - Chemicals	1,500	2,500	2,500	2,600

SEWER FUND

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2140671.65100 Supplies - Small Tools	1,000	1,200	1,200	1,300
2140671.65110 Supplies - Traffic Control	1,000	1,300	1,300	1,300
2140671.65120 Supplies - Department	500	1,000	1,000	1,100
2140671.66060 Computer Software & Hardware	5,700	4,500	4,500	4,500
2140671.71030 Improvements Other Than Bldg	282,400	1,492,000	1,492,000	1,570,000
2140671.71040 Machinery & Equipment	340,900	212,000	212,000	100,000
2140671.81010 Bond Principal	175,500	240,800	240,800	252,000
2140671.81020 Bond Interest	67,600	68,200	68,200	59,000
2140671.81030 Bond Administration Fee	200	400	400	400
Total Sanitary Sewer	2,105,600	3,311,300	3,311,300	3,387,600

Sewer Fund Total	6,668,000	10,373,000	10,373,000	7,479,600
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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

 Downtown
Highland Park



**RAVINIA
FARMERS
MARKET**
SINCE 1972
raviniafarmersmarket.org

Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
11 AM - 1 PM
raviniafarmersmarket.org

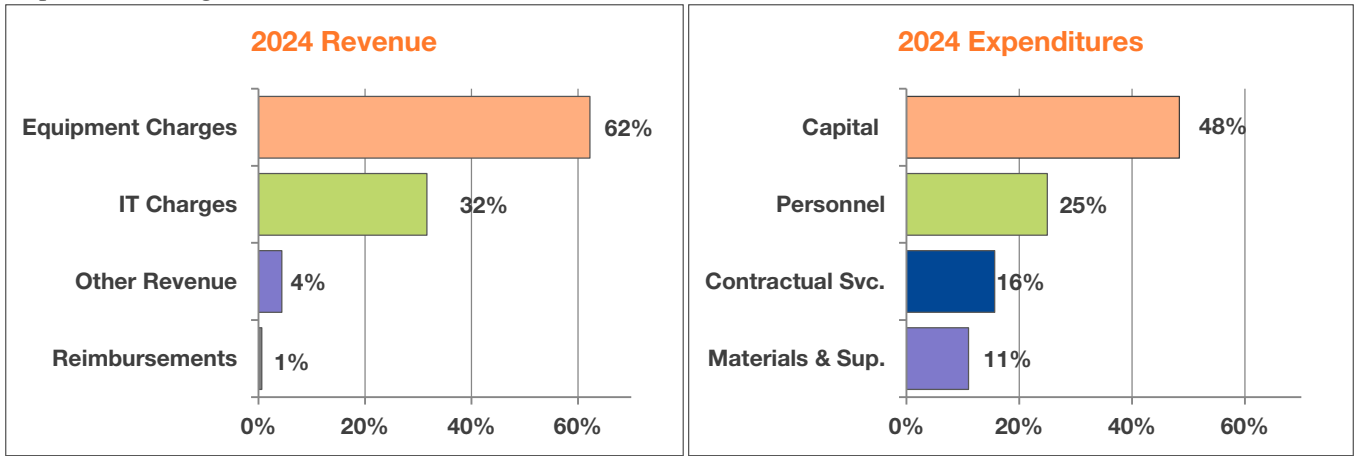
INTERNAL SERVICE FUND

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.



	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		'24 Bud vs '23 Bud		'24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Equipment Charges ¹	2,916,100	3,030,600	0.32	12%	-	0%	0.11	4%	0.11	4%
IT Charges ¹	1,540,000	1,540,000	0.14	10%	-	0%	-	0%	-	0%
Reimbursements	30,000	30,300	(0.01)	-32%	(0.01)	-21%	(0.01)	-20%	0.00	1%
Other Revenue	223,500	213,500	0.11	95%	0.17	295%	0.16	277%	(0.01)	-4%
Transfers from Other Funds ²	20,000	55,000	0.02	0%	-	0%	0.04	175%	0.04	175%
Total Revenue	4,729,600	4,869,400	0.57	14%	0.16	3%	0.30	7%	0.14	3%
Personnel Expenditures ³	1,434,100	1,514,400	0.11	9%	-	0%	0.08	6%	0.08	6%
Contractual Services	974,600	948,800	0.14	16%	-	0%	(0.03)	-3%	(0.03)	-3%
Materials and Supplies	651,000	667,400	0.04	6%	-	0%	0.02	3%	0.02	3%
Capital Expenditures ⁴	1,269,000	2,934,100	(0.18)	-12%	-	0%	1.67	131%	1.67	131%
Total Expenditures	4,328,600	6,064,800	0.06	1%	-	0%	1.74	40%	1.74	40%
Net Increase/(Decrease)	401,000	(1,195,400)								
Fund Bal. Beg. of Year	4,002,900	4,403,900	(0.11)	-3%	-	0%	0.40	10%	0.40	10%
Fund Bal. End of Year⁵	4,403,900	3,208,400	0.40	10%	0.16	4%	(1.04)	-24%	(1.20)	-27%
Fund Bal. % Oper. Exp.	143.9%	102.5%								
Fund Bal. % Target	50.0%	50.0%								

Notable Budget Comments:

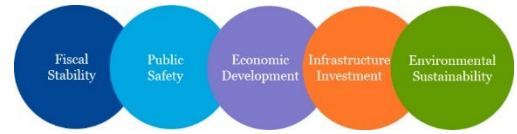
- Equipment charges and information technology revenue - the change is consistent with the change in operating and capital costs for public safety and public works vehicles, as well as information technology costs, while drawing down access funds which accumulated due to product delays in 2022-2023.
- Transfers are from the Sustainability Fund to offset incremental purchase cost of vehicles with sustainable technology.
- Personnel increases consistent with the City’s compensation plan and insurance requirements.
- Capital Expenditures - consistent with the City’s 10-Year CIP.
- 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



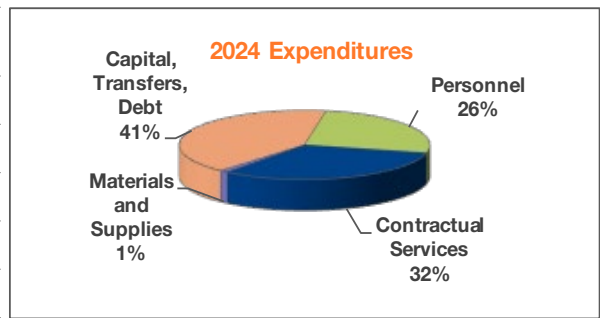
Account Code: 2220820

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 all City departments. Services include computer and multi-function hardware and software support, and communications support. The Division supports over 300 user accounts, over 260 desktop and laptop computers, 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	500,000	579,800	579,800	628,600
Contractual Services	714,600	794,600	794,600	770,500
Materials and Supplies	10,400	24,000	24,000	26,000
Capital, Transfers, Debt	145,300	570,000	570,000	997,000
TOTAL	1,370,200	1,968,500	1,968,500	2,422,000



2023 OBJECTIVES ACCOMPLISHED

- Continued supporting the City’s resiliency plans, including significant consultation, equipment, and connectivity for Independence Day commemorative events. ^P
- Co-led, along with the Finance Division, implementation of the City’s new Licensing, Permitting, and Planning software as part of the City’s Enterprise Resource Planning (ERP) System Implementation, partnering with stakeholders in Community Dev., the City Manager’s Office and Public Works; continued implementation of the human capital management module; and planning for the utility billing module. ^F
- Supported construction of Ravinia Fire Station 32 and temporary fire station during construction. ^I
- Implemented significant upgrades to the City’s wireless and wired network, increasing bandwidth, capacity, and changes to the City’s phone system. ^F
- Supported the City’s implementation of a new parking payment and in-car license plate reader system. ^F
- Supported a public safety electric bypass system installation, partnering with internal/external agencies. ^P
- Partnered with the Police Department, mechanics, and third-party vendors to eliminate unnecessary redundancies in squad car connectivity, reducing monthly costs. ^F
- Achieved system reliability with approximately 99% uptime, resolved the majority of helpdesk tickets and support issues within one business day, and replaced workstations/laptops per the City’s replacement policy. ^F

2024 OBJECTIVES

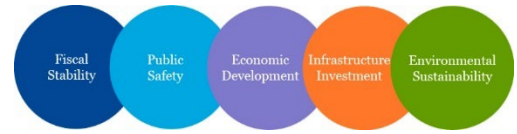
- Continue supporting the City’s resiliency plan implementation. ^P
- Continue implementation of the City’s long-term IT security plan. ^P
- Achieve system reliability greater than 99% uptime, resolve the majority of tickets and support issues within one business day, and replace workstation/laptop systems according to the City’s replacement policy. ^F
- Continue to co-lead, along with the Finance Division and department stakeholders, the implementation of a new ERP system. ^F
- Continue to lead City-wide ERP system user groups and quarterly training. ^F
- Continue supporting the City’s department projects, users, and computer hardware replacement plan. ^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 2024-5 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



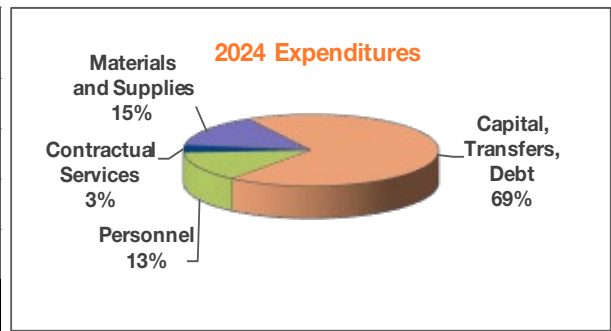
Account Code: 2220830

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	124,300	122,600	122,600	107,400
Contractual Services	20,900	26,300	26,300	27,200
Materials and Supplies	101,900	116,000	116,000	116,700
Capital, Transfers, Debt	93,300	54,000	54,000	552,100
TOTAL	340,400	318,900	318,900	803,400



2023 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 one fuel-efficient, hybrid administration vehicle. ^{F, S}
- Conducted quarterly motor vehicle asset inventories to maximize resale value and promote high levels of asset accountability. ^F
- Trained Public Safety Mechanic in evolving technologies. ^{F, P}

2024 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 four fuel-efficient, hybrid patrol vehicles. ^{F, P, S}
- Procure one fuel-efficient, hybrid administrative vehicle. ^{F, S}
- Outfit new multi-purpose command vehicle. ^P

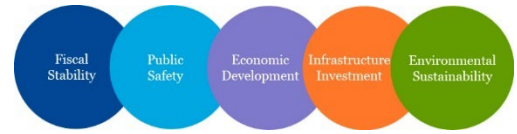
City Priorities Key:

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

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

FIRE



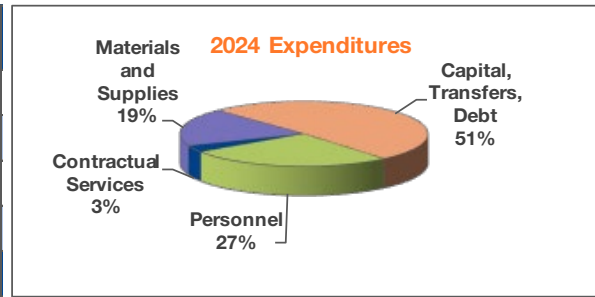
Account Code: 2220840

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	126,700	130,300	130,300	135,900
Contractual Services	10,400	17,500	17,500	17,100
Materials and Supplies	104,000	92,700	92,700	95,900
Capital, Transfers, Debt	649,500	-	-	260,000
TOTAL	890,600	240,500	240,500	508,800



2023 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, ordered, and took receipt of a rescue UTV as a shared resource with the Police Department. ^A
- Mechanic attended the Pierce Aerial Maintenance training in the third quarter. ^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

2024 OBJECTIVES

- Take delivery of new ambulance in first quarter. ^{I, F}
- Specify a replacement pumper squad in the first quarter. ^A
- Attend the Illinois Fire Mechanic Association meeting in the third quarter. ^P
- Evaluate the Department's dive rescue boat condition to determine immediate needs and projected replacement. ^{I, F, P}
- Coordinate resources with the Public Works mechanic to explore saving repair funds. ^A

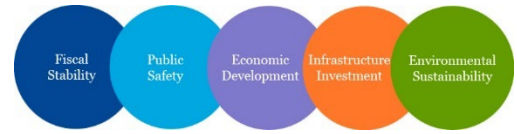
City Priorities Key:

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



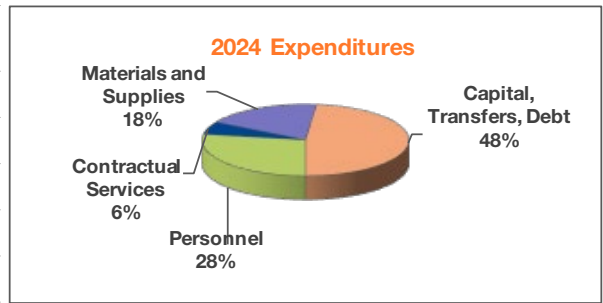
Account Code: 2220810

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	570,400	601,300	601,300	642,700
Contractual Services	91,800	136,100	136,100	134,100
Materials and Supplies	398,300	418,300	418,300	428,800
Capital, Transfers, Debt	604,900	645,000	645,000	1,125,000
TOTAL	1,665,400	1,800,700	1,800,700	2,330,600



2023 OBJECTIVES ACCOMPLISHED

- Researched and compiled equipment and vehicle specifications for the City’s 10-Year Capital Improvement Program in partnership with other Public Works divisions. ^I
- Replaced conventional loader with electric multipurpose hybrid loader. ^I
- Conducted multiple staff equipment training with manufactures to prioritize proper equipment use and safety. ^P
- Continued identification of underperforming and underutilized equipment for surplus equipment sale and disposal. ^F

2024 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
- Increase staff training on all pieces of equipment. ^P
- Research and facilitate the demonstration of green vehicles and equipment, giving staff hands-on experience in real world scenarios. ^{I,S}
- Continue to update existing shop equipment to meet changing technological needs. ^I

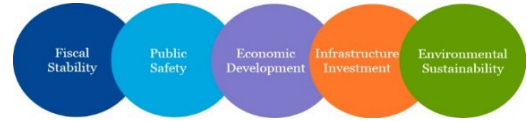
City Priorities Key:

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



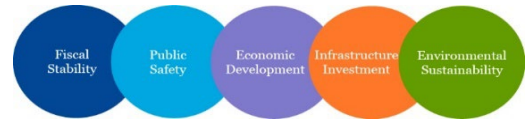
Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
22202.41605 IT Charges	1,400,000	1,540,000	1,540,000	1,540,000
22206.41604 Equipment Charges	2,596,700	2,916,100	2,916,100	3,030,600
22206.41616 Reimbursement - Other	44,000	38,000	30,000	30,300
22202.42101 Rental Income		600	600	600
22202.42203 Interest - Illinois Funds	900	2,400	14,900	14,900
22206.42201 Interest - CD	3,800	3,600		
22206.42202 Interest - Sweep Account	68,200	30,000	183,000	183,000
22206.42301 Sale of Assets	41,900	20,000	25,000	15,000
22203.42606 Transfer From Sustainability		20,000	10,000	45,000
22206.42606 Transfer From Sustainability			10,000	10,000
Total Equipment Maintenance & Replacement Fund	4,155,500	4,570,700	4,729,600	4,869,400

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



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
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2220810 Equip Maint & Replacement - PW

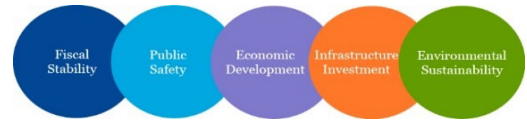
2220810.51010 Full Time Labor	403,200	433,300	433,300	467,900
2220810.51030 Over Time Labor	7,900	12,200	12,200	12,500
2220810.52010 FICA	24,900	27,600	27,600	29,800
2220810.52020 Medicare	5,800	6,500	6,500	7,000
2220810.52030 IMRF	21,800	9,500	9,500	13,200
2220810.52060 Insurance - Health/Dental	106,300	112,300	112,300	112,300
2220810.52090 Insurance - Life	500			
2220810.61090 Professional Services - Other	700	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	4,700	4,500	4,500	4,200
2220810.62120 Education & Training	1,800	4,500	4,500	4,500
2220810.62150 Repairs	42,400	65,000	65,000	67,200
2220810.62160 Maintenance of Equipment	9,800	11,000	11,000	11,000
2220810.63030 Utilities - Clean/Waste Dispo	900	3,000	3,000	3,000
2220810.63040 Utilities - Telephone	700	1,000	1,000	1,000
2220810.64605 IT Charges	30,700	44,900	44,900	41,000
2220810.65020 Supplies - Office	1,000	500	500	1,000
2220810.65030 Supplies - Clothing	1,700	2,000	2,000	2,000
2220810.65040 Supplies - Repairs	159,600	190,000	190,000	200,000
2220810.65100 Supplies - Small Tools	4,900	7,100	7,100	7,100
2220810.65120 Supplies - Department		1,300	1,300	1,300
2220810.65140 Gas, Oil & Anti-Freeze	216,900	200,000	200,000	200,000
2220810.66060 Computer Software & Hardware	14,200	17,500	17,500	17,500
2220810.71040 Machinery & Equipment	604,900	645,000	645,000	1,125,000
Total Equip Maint & Replacement - PW	1,665,400	1,800,700	1,800,700	2,330,600

2220820 Equip Maint & Replacement - IT

2220820.51010 Full Time Labor	388,500	449,200	449,200	491,200
2220820.52010 FICA	22,400	27,000	27,000	29,400
2220820.52020 Medicare	5,400	6,500	6,500	7,100
2220820.52030 IMRF	19,300	9,000	9,000	12,700
2220820.52060 Insurance - Health/Dental	63,900	88,200	88,200	88,200
2220820.52090 Insurance - Life	400			
2220820.61090 Professional Services - Other	285,900	298,600	298,600	257,200
2220820.62010 Professional Development	1,300	3,200	3,200	4,000
2220820.62020 Membership Dues & Licenses	1,100	400	400	400
2220820.62080 Travel Allowance		200	200	200
2220820.62120 Education & Training		4,000	4,000	4,000
2220820.62160 Maintenance of Equipment	426,000	487,700	487,700	504,100
2220820.63050 Utilities - Mobile Phones	100	500	500	500
2220820.65100 Supplies - Small Tools	1,100	3,000	3,000	3,000
2220820.65120 Supplies - Department	800	1,500	1,500	1,500
2220820.66040 Furnishings & Small Equipment	1,500	1,500	1,500	1,500
2220820.66060 Computer Software & Hardware	7,000	18,000	18,000	20,000
2220820.71060 IT Software & Equipment	96,500	570,000	570,000	997,000
2220820.83000 Lease Principal	36,400			
2220820.83002 Lease Interest Expense	12,300			
Total Equip Maint & Replacement - IT	1,370,200	1,968,500	1,968,500	2,422,000

INTERNAL SERVICE FUND

EQUIPMENT MAINTENANCE & REPLACEMENT EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
2220830 Equip Maint & Replacement - PD				
2220830.51010 Full Time Labor	91,400	88,800	88,800	74,300
2220830.51030 Over Time Labor	1,700	4,300	4,300	4,400
2220830.52010 FICA	5,500	5,800	5,800	4,900
2220830.52020 Medicare	1,300	1,300	1,300	1,100
2220830.52030 IMRF	4,900	2,000	2,000	2,200
2220830.52060 Insurance - Health/Dental	19,400	20,500	20,500	20,500
2220830.52090 Insurance - Life	100			
2220830.61090 Professional Services - Other		400	400	500
2220830.62120 Education & Training		500	500	500
2220830.62150 Repairs	18,500	22,600	22,600	22,900
2220830.62160 Maintenance of Equipment	400	400	400	400
2220830.63030 Utilities - Clean/Waste Dispo	2,000	2,500	2,500	3,000
2220830.65030 Supplies - Clothing	300	600	600	600
2220830.65100 Supplies - Small Tools	700	1,300	1,300	1,400
2220830.65120 Supplies - Department	18,200	34,100	34,100	34,800
2220830.65140 Gas, Oil & Anti-Freeze	82,800	80,000	80,000	80,000
2220830.71040 Machinery & Equipment	93,300	54,000	54,000	552,100
Total Equip Maint & Replacement - PD	340,400	318,900	318,900	803,400

2220840 Equip Maint & Replacement - FD

2220840.51010 Full Time Labor	95,100	99,100	99,100	103,600
2220840.51030 Over Time Labor	100	900	900	900
2220840.52010 FICA	5,700	6,200	6,200	6,500
2220840.52020 Medicare	1,300	1,500	1,500	1,500
2220840.52030 IMRF	5,000	2,100	2,100	2,900
2220840.52060 Insurance - Health/Dental	19,400	20,500	20,500	20,500
2220840.52090 Insurance - Life	100			
2220840.61090 Professional Services - Other	300	700	700	700
2220840.62120 Education & Training	300	400	400	400
2220840.62150 Repairs	8,300	11,000	11,000	13,000
2220840.62160 Maintenance of Equipment	1,500	5,500	5,500	3,000
2220840.65030 Supplies - Clothing	500	700	700	700
2220840.65100 Supplies - Small Tools	700	1,200	1,200	1,200
2220840.65120 Supplies - Department	41,700	46,800	46,800	50,000
2220840.65140 Gas, Oil & Anti-Freeze	61,100	44,000	44,000	44,000
2220840.71040 Machinery & Equipment	649,500			260,000
Total Equip Maint & Replacement - FD	890,600	240,500	240,500	508,800

Equipment Maint. & Replacement Fund Total	4,266,600	4,328,600	4,328,600	6,064,800
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INSURANCE FUND



Downtown
Highland Park



Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
7 AM - 1 PM

raviniafarmersmarket.org

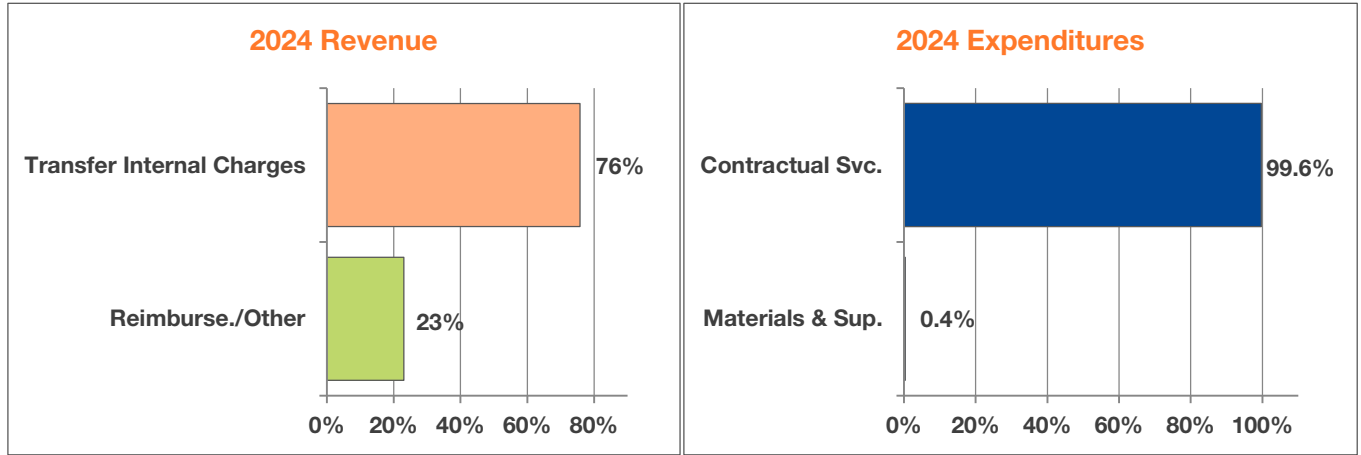
INTERNAL SERVICE FUND

INSURANCE FUND

FUND BALANCE SUMMARY



The Insurance Fund provides resources for the City’s health and dental insurance program, a reserve account for workers’ compensation claims filed prior to May 1, 2002, and the City’s wellness program.

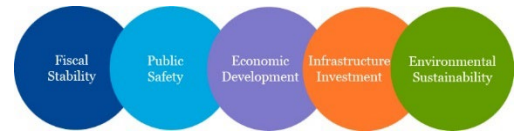


	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		24 Bud vs '23 Bud		24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Transfer Internal Chgs.	5,111,100	5,210,200	0.42	9.0%	0.00	0.1%	0.10	2.0%	0.10	1.9%
Reimbursements/Other	1,448,900	1,584,100	0.13	9.6%	0.14	10.3%	0.27	20.6%	0.14	9.3%
Interest Revenue	82,100	82,100	0.08	0.0%	0.08	0.0%	0.08	0.0%	-	0.0%
Total Revenue	6,642,100	6,876,400	0.61	10.1%	0.21	3.3%	0.45	7.0%	0.23	3.5%
Contractual Services ¹	6,373,300	6,927,300	0.49	8.4%	-	0.0%	0.55	8.7%	0.55	8.7%
Materials and Supplies	24,100	24,500	0.01	104.2%	-	0.0%	0.00	1.7%	0.00	1.7%
Total Expenditures	6,397,400	6,951,800	0.50	8.5%	-	0.0%	0.55	8.7%	0.55	8.7%
Net Increase/(Decrease)	244,700	(75,400)								
Fund Bal. Beg. of Year	3,208,300	3,453,000	0.14	4.5%	-	0.0%	0.24	7.6%	0.24	7.6%
Fund Bal. End of Year	3,453,000	3,377,600	0.24	7.6%	0.21	6.6%	0.14	4.2%	(0.08)	-2.2%
Fund Bal. % Oper. Exp.	54.0%	48.6%								
Fund Bal. % Target	10.0%	10.0%								

Notable Budget Comment:

- 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)



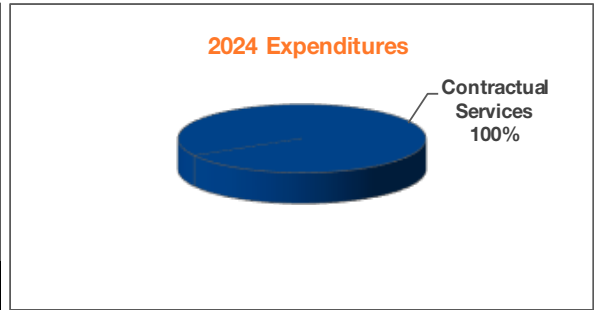
Account Code: 2210800

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 130 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	5,852,200	6,335,600	6,335,600	6,880,800
Materials and Supplies	1,300	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	5,853,500	6,335,600	6,335,600	6,880,800

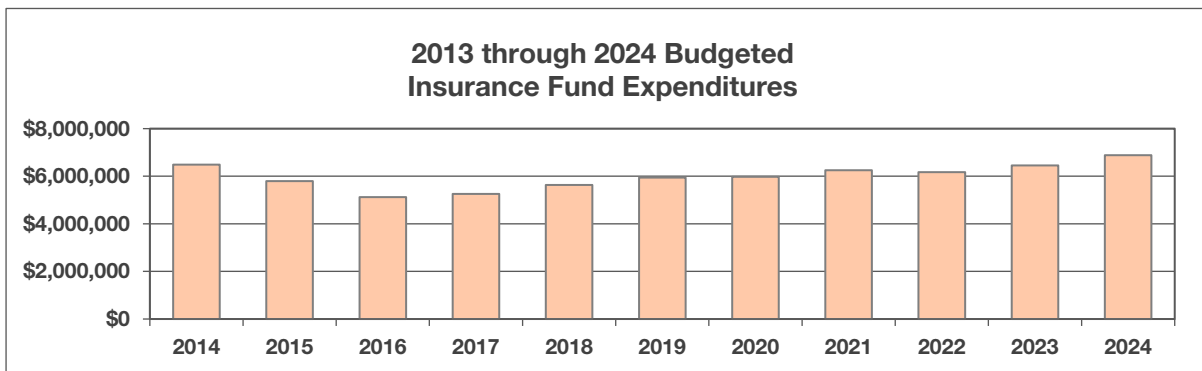


2023 OBJECTIVES ACCOMPLISHED

- 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
- Transitioned Moraine Township employees to the City’s plans enhancing intergovernmental cooperation between governments while providing savings to taxpayers. ^F
- Supported employees, retirees, and others on the City’s plans with quality customer service. ^F

2024 OBJECTIVES

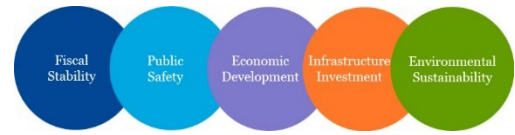
- Continue evaluating and implementing strategies for maintaining healthcare expenditures below medical trend. ^F
- Ongoing review of benefit communication strategies and information to all covered individuals with a focus on fiscal savings. ^F
- Continue evaluating the City’s insurance program options 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)



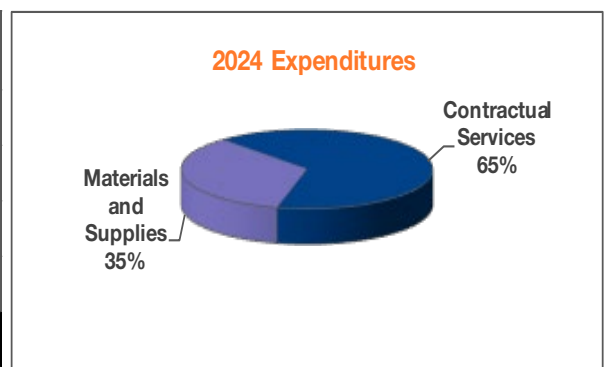
Account Code: 2210801

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 provide 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	-	-	-	-
Contractual Services	29,200	37,700	37,700	46,500
Materials and Supplies	10,500	24,100	24,100	24,500
Capital, Transfers, Debt	3,900	-	-	-
TOTAL	43,600	61,900	61,900	71,000



2023 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 research ideas from other sources to develop a plan for enhanced wellness initiatives. ^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}
- Educated participating employees and spouses on the new wellness vendor platform to ensure continuity of operations. ^F

2024 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 Employee Wellness Committee and research ideas from other sources to develop a plan for enhanced wellness initiatives. ^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

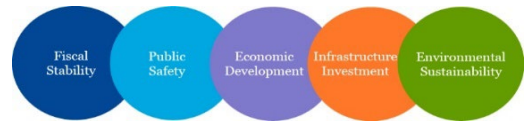
City Priorities Key:

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

INTERNAL SERVICE FUND

INSURANCE FUND

EXPENDITURE DETAIL



Description	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
221 Insurance Fund				
2210800.61060 Professional Services - Med	5,846,100	6,324,200	6,324,200	6,854,300
2210800.61090 Professional Services - Other	6,100	11,400	11,400	26,500
2210800.62020 Membership Dues & Licenses				
2210800.65080 Supplies - Medical & Lab	1,300			
2210801.61090 Professional Services - Other	23,300	33,000	33,000	34,000
2210801.62100 Activities Programming Costs	700	300	300	6,700
2210801.62120 Education & Training	1,900	2,400	2,400	3,700
2210801.62150 Repairs	3,300	2,100	2,100	2,100
2210801.65020 Supplies - Office		100	100	100
2210801.65120 Supplies - Department		300	300	300
2210801.66040 Furnishings & Small Equipment	100	5,300	5,300	5,300
2210801.66060 Computer Software & Hardware	10,400	18,500	18,500	18,900
2210801.71040 Machinery & Equipment	3,900			
Total Insurance Fund	5,897,100	6,397,400	6,397,400	6,951,800

Insurance Fund Total	5,897,100	6,397,400	6,397,400	6,951,800
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FIDUCIARY FUND



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HOUSING TRUST FUND

IP Downtown
Highland Park

RAVINIA FARMERS MARKET
SINCE 1976
raviniafarmersmarket.org

Jens Jensen Park
465 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
9 AM - 1 PM
raviniafarmersmarket.org

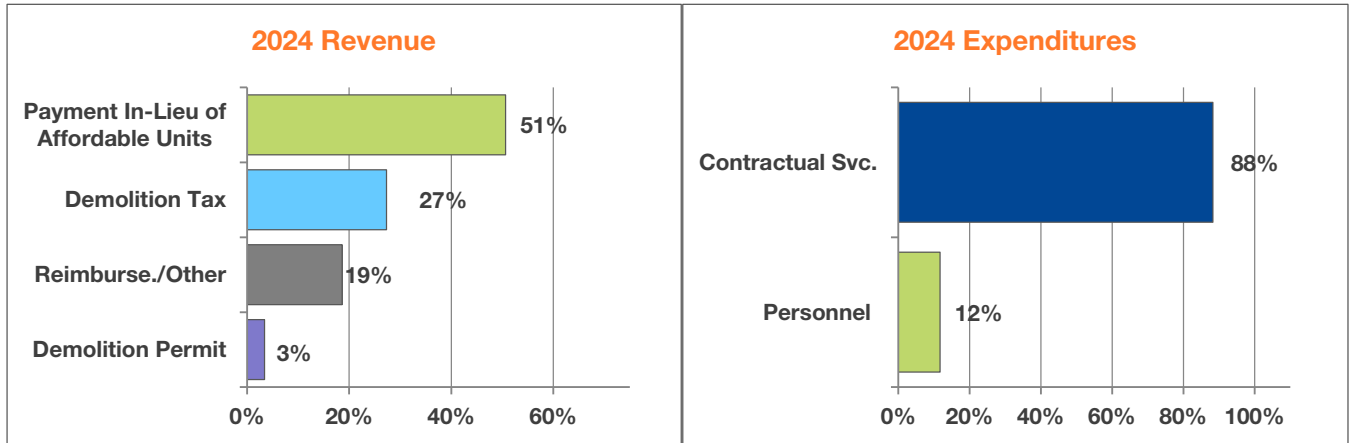
FIDUCIARY FUND

HOUSING TRUST FUND

FUND BALANCE SUMMARY



The Housing Trust Fund was created along with the City’s Affordable Housing Master Plan. Funded primarily by fees paid for demolition of existing housing stock, revenues are used to purchase and resell affordable homes in Highland Park.



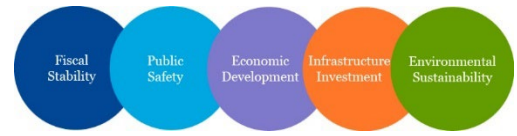
	Total 2023 Estimate	Total 2024 Budget	Increase / (Decrease)							
			'23 Est vs '22 Act		'23 Est vs '23 Bud		24 Bud vs '23 Bud		24 Bud vs '23 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Pymt.-In-Lieu of Afford. Units ¹	446,600	222,500	0.20	79%	0.25	123%	0.02	11%	(0.22)	-50%
Demolition Tax	120,000	120,000	0.02	20%	0.02	20%	0.02	20%	-	0%
Demolition Permit	12,000	15,000	(0.00)	-10%	(0.01)	-29%	(0.00)	-12%	0.00	25%
Reimburse. & Other Rev.	81,800	81,800	0.05	138%	0.07	506%	0.07	506%	-	0%
Transfers from Other Funds	-	-	(0.25)	-100%	-	0%	-	0%	-	0%
Total Revenue	660,400	439,300	0.02	2%	0.33	100%	0.11	33%	(0.22)	-33%
Personnel Expenditures	46,600	47,100	0.01	13%	-	0%	0.00	1%	0.00	1%
Contractual Services	342,500	354,700	(1.01)	-75%	-	0%	0.01	4%	0.01	4%
Total Expenditures²	389,100	401,800	(1.01)	-72%	-	0%	0.01	3%	0.01	3%
Net Increase/(Decrease)	271,400	37,500	1.02		0.33		0.10		(0.23)	
Fund Bal. Beg. of Year	1,634,900	1,906,200	(0.75)	-31%	-	0%	0.27	17%	0.27	17%
Fund Bal. End of Year	1,906,200	1,943,700	0.27	17%	0.33	21%	0.37	23%	0.04	2%
Fund Bal. % Oper. Exp.³	489.9%	483.8%								
Fund Bal. % Target ³	150.0%	150.0%								

Notable Budget Comments:

1. Payment In-Lieu of Affordable Units - The budget based on anticipated revenue from developer projects. The prior year included the Park Sheridan development agreement.
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



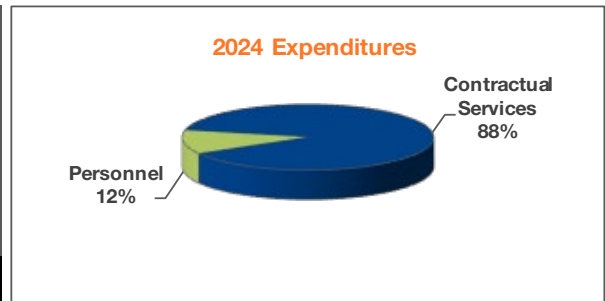
Account Code: 32105

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	41,100	46,600	46,600	47,100
Contractual Services	1,355,000	342,500	342,500	354,700
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,396,100	389,100	389,100	401,800



2023 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}

2024 OBJECTIVES

- Provide program staff resources, and operating and development grant awards to support the acquisition, development and maintenance of affordable housing opportunities in Highland Park. ^{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

Downtown
Highland Park

RAVINIA FARMERS MARKET
SINCE 1976
14th & 15th
Highland Park, IL

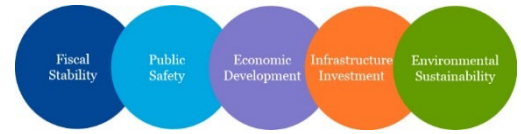
Jens Jensen Park
485 Roger Williams Ave, Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
9 AM - 1 PM

raviniafarmersmarket.org

COMPONENT UNIT

HIGHLAND PARK PUBLIC LIBRARY



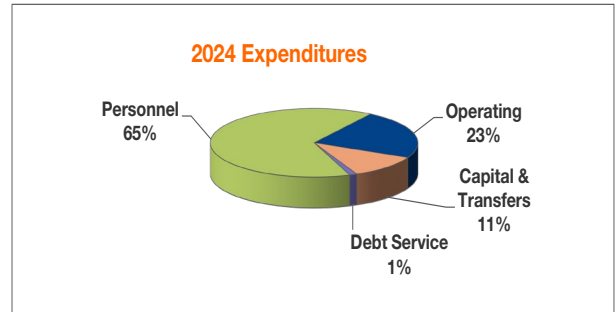
Budgeted Positions: 31 full-time, 45 part-time

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, with numerous varied opportunities for lifelong learning, cultural enrichment, and guided introduction to technology.

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Personnel	3,009,300	3,451,000	3,451,000	3,637,600
Operating	1,140,500	1,310,400	1,310,400	1,292,400
Capital & Transfers	332,900	620,000	620,000	625,000
Debt Service	68,400	67,400	67,400	66,400
TOTAL	4,551,100	5,448,800	5,448,800	5,621,400



2023 OBJECTIVES ACCOMPLISHED

Safety Assessment

- Revised safety infrastructure and procedures based on consultant and local guidance.

Capital Projects

- Engaged StudioGC architecture firm to create a concept for the 2025 anticipated expansion.
- Updated ReimagineHPPL.info website to engage the community about the anticipated expansion.
- Added additional notification and detection devices to fire alarm system.
- Completed replacement of stair railings at Laurel entrance.
- Completed door repairs and replacements.
- Complete flooring replacement at both entrances.

Technology and Service Enhancements

- Continued online library card registration allowing residents access to digital resources.

Grant Awards for Special Projects and Services

- Received over \$15,000 from the Friends of the Library to fund programs and services, including *A Book For You / Un Libro Para Ti*, providing free books on trauma.
- Received \$5,000 from the Highland Park Community Foundation for a concert series.
- Received \$24,660 from the Illinois State Library to support expanding the Highland Park Archives and Local History Collections to include a new collection to document the 2022 Highland Park shooting.

Excellence in Special Programming

- Partnered with Highwood Library and Community Center and several other community partners to present spring cultural event celebrating children.
- 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 in partnership with the Highwood Library and Community Center.
- Continued the Library U adult continuing education class offerings.
- Partnered to present multi-library virtual programs, offering a variety of enriching opportunities including *Secrets of a Puzzle Master: a conversation with Will Shortz*, editor of "The New York Times" crossword puzzle.
- Offered youth programming in areas of STEM and education as well as enrichment and engagement.

COMPONENT UNIT

HIGHLAND PARK PUBLIC LIBRARY

- Presented cultural and educational programs for adults including *Violins of Hope: an evening with Avshalom Weinstein*, exhibit founder and various history, music, film, and creative programs.

Intergovernmental Cooperation

- Served as Highland Park's location for early voting and voting for April election.
- Engaged with the community at The Lot, Bitter Jester Music Fest, and several other community events.
- Hosted *Share Your Story / Comparte Tu Historia* program in celebration of Immigrant Heritage Month in partnership with North Suburban Legal Aid Clinic and Highwood Library and Community Center.
- Hosted annual iRead kickoff 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.
- Hosted the Mobile Mexican Consulate to provide direct passport and other services to area residents.
- 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 newsletter promoting new books, helping build librarians' reputations as experts.
- Communicated programs and services including digital resources through robust newsletter subscriber base.
- Contributed promotional information to each Highlander issue, delivered to every HP home.

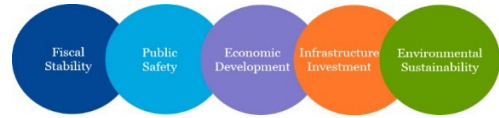
Personnel

- Updated staff pay ranges including increased minimum wage changes that directly affected 12 positions.

2024 OBJECTIVES

- Continue supporting the City and Resource Partners in serving the community following the July 4th tragedy, expanding social services navigation and referrals services.
- Complete Strategic Plan 2024 initiatives, championing lifelong learning, optimizing resources, building organizational strength, and creating connections within the community.
- Communicate with partners and community about vision for anticipated Expansion 2025 project.
- Manage an annual budget which supports the Library's needs.
- Pursue grants which benefit the Library's service and expansion goals.
- Contract professional assistance for expansion 2025 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 2022	Budget 2023	Estimate 2023	Budget 2024	Increase / (Decrease) '24 Bud. vs. '23 Est.	
General Fund						
Property Taxes	5,168,300	5,194,900	5,194,900	5,366,300	171,400	3.3%
Other Revenue:						
Fees - Impact	55,700	5,000	5,000	25,000	20,000	400.0%
Fines and Miscellaneous Revenue	23,400	20,600	20,600	20,600	-	0.0%
Gifts and Grants	34,200	150,000	150,000	35,000	(115,000)	-76.7%
Investment Income	34,100	1,000	1,000	55,000	54,000	5400.0%
Per Capita	44,500	35,000	35,000	44,500	9,500	27.1%
Transfer from LLWCF	1,600	300	300	-	(300)	-100.0%
Transfer (to)/from Special Reserve	(1,000,000)	-	-	-	-	-
State Corporate Replacement Tax	159,300	42,000	42,000	75,000	33,000	78.6%
Total Other Revenue	(647,200)	253,900	253,900	255,100	1,200	0.5%
Total Revenue	4,521,200	5,448,800	5,448,800	5,621,400	172,600	3.2%
Operating Expense						
Salaries	2,374,700	2,740,000	2,740,000	2,855,000	115,000	4.2%
Payroll Taxes (FICA)	184,200	206,000	206,000	218,400	12,400	6.0%
IMRF	121,600	55,000	55,000	78,200	23,200	42.2%
Insurance - Health	328,900	450,000	450,000	486,000	36,000	8.0%
Subtotal - Salaries & Benefits	3,009,300	3,451,000	3,451,000	3,637,600	186,600	5.4%
Books, AV & Electronic Res.	537,000	574,000	574,000	581,400	7,400	1.3%
Cataloging & Processing	20,600	31,000	31,000	31,000	-	0.0%
Insurance - General	96,400	104,000	104,000	119,600	15,600	15.0%
Legal	10,000	5,000	5,000	5,000	-	0.0%
Maintenance - Building	190,100	140,000	140,000	140,000	-	0.0%
Maintenance - Equip. & Software	111,000	125,000	125,000	125,000	-	0.0%
Maintenance - Grounds	17,100	14,000	14,000	17,000	3,000	21.4%
Marketing	6,000	9,000	9,000	10,000	1,000	11.1%
Postage	4,300	8,000	8,000	8,000	-	0.0%
Programs	25,900	126,000	126,000	26,000	(100,000)	-79.4%
Purchases funded by Gifts & Grants	-	-	-	10,000	10,000	-
Supplies & Services	89,600	125,400	125,400	170,400	45,000	35.9%
Telecommunications	23,800	23,000	23,000	23,000	-	0.0%
Training, Staff	8,700	26,000	26,000	26,000	-	0.0%
Total Operating Expense	4,149,800	4,761,400	4,761,400	4,930,000	168,600	3.5%
Capital Expense						
Building & Grounds Improvement	56,900	375,000	375,000	375,000	-	0.0%
Computerization	52,900	35,000	35,000	40,000	5,000	14.3%
Furniture & Equipment	23,100	10,000	10,000	10,000	-	0.0%
Total Capital Expense	132,900	420,000	420,000	425,000	5,000	1.2%
Transfer to Expansion Reserve Fund	200,000	200,000	200,000	200,000	-	0.0%
Debt Service Expense	68,400	67,400	67,400	66,400	(1,000)	-1.5%
Total Expense	4,551,100	5,448,800	5,448,800	5,621,400	172,600	3.2%
Net Revenue (Deficit)	(29,900)	-	-	-	-	-

HIGHLAND PARK PUBLIC LIBRARY

10-YEAR CAPITAL IMPROVEMENT PROGRAM



Projects (\$k)	FY 24 Priority	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024-2033
Library Expansion ¹	1	285	5,000									5,285
Fire Prevention/Suppression			500									500
Computerization	1	40	40	40	40	315	45	45	45	45	45	700
Exterior Updates	1	30			5		25	5	25	5	40	135
Furniture and Equipment	1	25	10	10	10	15	15	15	15	15	15	145
Meeting Rooms Soundproofing	1	30										30
Auditorium Design Study	1	15										15
Elevator Updates				120			60					180
Plumbing Updates				100								100
Directional/Stacks Signage				40								40
Stair Railing Upgrades				30								30
Roof Replacements					285					365		650
HVAC Updates					250	5		340	600	10		1,205
Flooring Replacements					60					75		135
Painting Updates					25					30		55
Door/Window/Framing Rplcmt						60				15		75
Total²		425	5,550	340	675	395	145	405	685	560	100	9,280

Funding (\$k)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2024-2033
Library Tax Levy	425	420	340	420	395	145	405	420	420	100	3,490
Other Revenue ³ and Special Reserves		1,130		255				265	140		1,790
Library Bond Proceeds		4,000									4,000
Total	425	5,550	340	675	395	145	405	685	560	100	9,280

Notable Budget Comments:

- Addresses needs identified in community-based strategic planning including youth, programs, events, archives, parking, accessibility, and life-safety improvements.
- Includes historical \$372,000 for building & grounds. Does not include \$200,000 Special Reserve Fund contributions 2024-2025 and \$250,000 (est.) debt service payments 2026-2033.
- Includes fundraising and grant opportunities.

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

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

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 96% of total revenues.

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. grants from 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 to assist 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. 4.2% increase for market/minimum wage adjustments for 77 (31 full-time, 45 part-time) staff.

Payroll Taxes (FICA). 7.65% of Salaries.

IMRF. The rate has increased from 2.13% to an estimated 2.74% and is applied to 52 employees working 20+ hours per week. Note: 25 employees do not earn IMRF. The rate is calculated by IMRF.

Health Insurance. The rate is applied to 31 eligible full-time employees. An estimated 8% 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.

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 15% increase is included. New rates will be confirmed in November 2023.

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.

Marketing. Printing projects, graphic supplies, promotional/giveaway items, and special event advertising.

Postage. Correspondence, overdue notices, interlibrary loan books, and equipment leasing/maintenance.

Programs. Youth and adult programs. The Library solicits supplemental program sponsorships. The decrease is a correction from 2023 that included possible grant funded efforts to typical allocations.

Purchases funded by Gifts and Grants. Purchases funded by unrestricted gifts.

Supplies & Services. Office supplies, library cards/forms, advertisements, payroll service, and consultants. Reflects addition of contracts for human resources and accounting support.

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.

Building & Grounds Improvements. 10-year CIP priorities, based on a 2021 building assessment.

Computerization. Replacement of 30 PCs (four-year replacement cycle), 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.

Debt Service Expense. Annual repayment of the debt funding the penthouse/basement AHU replacement.

HOUSING ASSOCIATIONS' PROPERTIES

HP Downtown
Highland Park

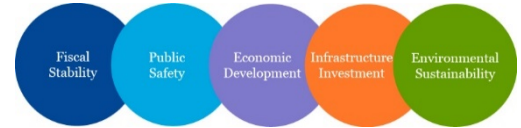
RAVINIA FARMERS MARKET SINCE 1976

Jens Jensen Park
485 Roger Williams Ave., Highland Park

WEDNESDAYS
JUNE 27 - OCTOBER 27
7 AM - 1 PM

raviniafarmersmarket.org

COMPONENT UNIT HIGHLAND PARK HOUSING ASSOCIATIONS' PROPERTIES

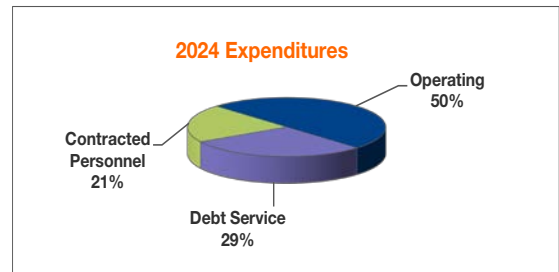


Budgeted Full-time Equivalent Positions: 0.0

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.¹

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Contracted Personnel	262,600	274,200	301,500	304,200
Operating	560,800	626,800	689,600	731,500
Capital	-	-	-	-
Debt Service	428,500	426,500	428,900	427,300
TOTAL	1,252,000	1,327,500	1,420,000	1,463,000



2023 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), and Ravinia Housing (17 units), and Sunset Woods Condominiums (14 units).^{F, C, E}
- Oversaw compliance and reporting activities and filing requirements required by affordable housing funding agencies²; prepare and file annual budgets and related audits; complete annual filing requirements as required by the Illinois Secretary of State and Illinois Attorney General offices; secure appropriate facility/property and directors and officers insurance coverage.^{F, E}
- Implemented strategic capital improvements to Ravinia and Peers properties to address perceived risks by insurance industry and therefore improve insurability within the context of and increasingly challenging national insurance market.^{F, I, P}
- Transferred assets from the former Walnut Housing Association to the Sunset Woods Housing Association for use to pay-down nearly the entirety of its loan from Peers Housing Association.^{3 F}

2024 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, C}
- 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}
- Renew property management contract services agreements as appropriate.^{F, E}

¹ Walnut Association is no longer a component unit in the City’s budget. In August 2021, the owners of the Walnut Place development (consisting of 12 townhomes and 56 age-restricted senior apartments units) exercised their option to terminate a long-term ground lease and purchase land owned by the City within this development. They also opted not to extend the operating agreement with the Walnut Housing Association and subsequently sold the property to another entity in May 2022 after which the City dissolved the Walnut Association as it no longer served a purpose once the agreements with its previous owner ended and the property was sold to another entity.

² U.S. Dept. of Housing and Urban Development and Illinois Housing Development Authority.

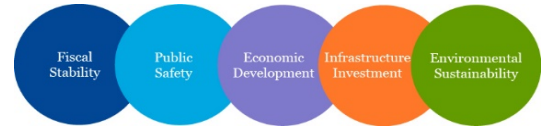
³ As part of the Walnut Housing Association (WHA) dissolution and per not-for-profit law, the WHA was required to transfer its assets to a not-for-profit with similar mission and purpose. Therefore, WHA entity funds (\$105,471.86) were transferred to Sunset Woods Association (SWA) for use by the SWA to retire its outstanding loans from the Peers Housing Association dating from 2008/9. Using these transferred funds, along with \$577.12 of SWA entity funds, the Peers Housing Association loan has been paid in full.

City Priorities Key:

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

HIGHLAND PARK

HOUSING ASSOCIATIONS' PROPERTIES



	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	Increase / (Decrease) '24 Bud. vs. '23 Est.	
Apt. Rent & Housing Assistance	1,624,800	1,645,400	1,796,200	1,846,400	50,200	2.8%
Commercial Rents	700	700	700	700	-	0.0%
Vacancy Loss	(21,200)	(17,500)	(17,500)	(19,100)	(1,500)	-8.6%
Non-Revenue Units	14,400	14,400	14,400	14,400	-	0.0%
Interest Income	3,500	3,300	1,300	16,800	15,500	1224.4%
Other Income	3,300	3,100	3,100	2,600	(500)	-15.4%
Total Revenue	1,625,400	1,649,400	1,798,200	1,861,800	63,700	3.5%
Contracted Personnel	262,600	274,200	301,500	304,200	2,700	0.9%
Administration	173,200	175,700	191,100	202,900	11,800	6.2%
Operating Expenditures	39,600	72,100	39,100	32,400	(6,700)	-17.2%
Maintenance	127,000	122,800	157,300	170,900	13,600	8.7%
Materials & Supplies	1,600	1,600	1,600	1,600	-	0.0%
Utilities	132,500	148,000	148,000	161,100	13,100	8.9%
Taxes and Insurance	86,900	106,600	152,500	162,600	10,100	6.6%
Debt Service	428,500	426,500	428,900	427,300	(1,500)	-0.3%
Total Expenditures	1,251,900	1,327,400	1,420,000	1,463,000	43,100	3.0%
Net Revenue (Deficit)	373,600	322,000	378,200	398,800	20,600	

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APPENDIX



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 2023 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 2023 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.

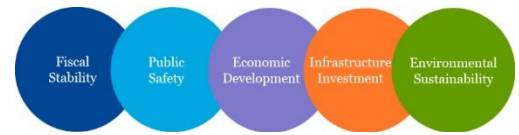
Events at The Lot

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 2023, its second season, The Lot hosted numerous events of varied sizes, including the Taste of Highland Park, World Music Fest, Oktoberfest, Stews and Brews and more. The weekly Sunday Artisan Market was introduced in 2023, running from July through September. Designed to attract new visitors to downtown Highland Park and put the spotlight on Highland Park businesses, The Lot received rave reviews from attendees and participants alike. In 2023, the City engaged The Lakota Group to provide design services for the potential permanent buildout of the space, informed by feedback from event attendees, participating businesses, and community members. Costs of 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.

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.

July 4 Festivities

Budget:

\$75,000

Parade Description: The City and Park District of Highland Park co-sponsor the annual Fourth of July parade, presented in Downtown Highland Park along Central Avenue. Following the “We Are Highland Park” events in 2023, which included a Community Walk along the traditional parade route, the City and Park District will work together to plan Independence Day events in 2024.

Attendance: Approximately 3,000 spectators from St. Johns to Central Avenue to Sunset Woods Park.

Fireworks Description: Typically, the City’s evening fireworks display is a 25-minute event is executed from a secure location on the grounds of the Preserve of Highland Park, following the Bitter Jester Music Festival Grand Finale Concert. The City contracts a pyrotechnics firm to prepare and launch the fireworks display. In consideration of concerns regarding the noise of fireworks and the City’s push for more sustainable alternatives, a custom drone show was held in 2023 in place of the traditional fireworks display.

Fireworks Attendance: Approximately 700-1,000 people view the fireworks from the designated viewing area.

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:

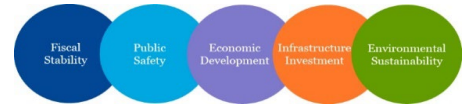
\$5,000

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. The event was not held in 2023 due to the extensive planning requirements of July 4 activities, but is anticipated to return in 2024.

Attendance: 500 - 750 attendees.

CITY OF HIGHLAND PARK

REVENUE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
11102.41101 Property Taxes	5,525,200	4,730,100	315,600	-	(795,100)	(795,100)
11102.41102 Home Rule Sales Tax	2,984,900	3,609,100	(1,739,000)	512,500	1,136,700	624,200
11102.41103 State Sales Tax	12,842,500	12,970,900	1,100,300	1,296,900	1,425,300	128,400
11102.41104 State Income Tax	4,760,400	4,808,000	(156,700)	-	47,600	47,600
11102.41105 State Local Use Tax	1,306,900	1,306,900	75,100	106,000	106,000	-
11102.41106 State Auto Rental Tax	57,600	57,600	3,800	4,600	4,600	-
11102.41107 State Replacement Tax	986,900	986,900	(145,500)	14,900	14,900	-
11102.41108 Utility Tax	2,413,800	2,413,800	(304,500)	12,500	12,500	-
11102.41109 Cable Tv Franchise Tax	745,000	745,000	(33,200)	-	-	-
11102.41110 Telephone Franchise Tax	528,000	486,800	(44,700)	-	(41,200)	(41,200)
11102.41111 Hotel/Motel Franchise Tax	179,600	181,400	28,800	74,500	76,300	1,800
11102.41112 Real Estate Transfer Tax	1,537,700	1,537,700	(1,294,300)	(1,827,300)	(1,827,300)	-
11102.41113 Food & Beverage Tax	792,700	800,600	14,700	92,700	100,600	7,900
11102.41114 Packaged Liquor Tax	207,200	207,200	(68,400)	(78,300)	(78,300)	-
11102.41118 Cannabis Use Tax	100,000	110,000	10,200	50,000	60,000	10,000
11102.42401 Payment In Lieu	823,900	823,900	(1,500)	-	-	-
11104.41115 Fire Insurance Tax	2,000	2,000	500	-	-	-
General Taxes & Payment in Lieu	35,794,300	35,777,900	(2,238,800)	259,000	242,600	(16,400)
11103.41203 Permits - Overweight Truck	25,000	25,000	(500)	-	-	-
11104.41202 Permits - Fire	30,000	30,000	(2,100)	(35,000)	(35,000)	-
11105.41201 Permits - Building	1,505,000	1,500,000	(502,800)	205,000	200,000	(5,000)
11105.41210 Permits - Other	2,000	2,000	2,000	-	-	-
11106.41204 Permits - Tree	45,000	45,000	(32,900)	-	-	-
Permits	1,607,000	1,602,000	(536,300)	170,000	165,000	(5,000)
11102.41301 License - Dog	13,000	13,000	1,600	-	-	-
11102.41302 License - General Contractors	34,000	35,000	(4,000)	-	1,000	1,000
11102.41303 License - Landscape	40,000	40,000	(2,300)	3,000	3,000	-
11102.41304 License - Liquor	115,000	115,000	(13,000)	38,000	38,000	-
11102.41305 License - Massage Establishmnt	700	700	200	-	-	-
11102.41306 License - Restaurant	10,300	10,300	1,000	-	-	-
11102.41307 License - Scavengers	4,000	4,000	-	(500)	(500)	-
11102.41310 License - Tobacco	9,000	9,000	(500)	500	500	-
11102.41313 License - Assist Living Fac	300	200	100	100	-	(100)
11102.41314 License - Other	25,000	28,000	(3,700)	(6,500)	(3,500)	3,000
11102.41350 Registration - Business	30,000	30,000	1,800	-	-	-
11102.41351 Registration - Chicken Keeping			(1,200)	-	-	-
11102.41352 Registration - Lobbyist	100	100	-	-	-	-
11105.41353 Registration - Rental	15,500	17,000	(1,700)	(3,500)	(2,000)	1,500
License & Registration	296,800	302,200	(21,700)	31,100	36,500	5,400
11101.41401 Fines - City Manager's Office			5,300	-	-	-
11102.41402 Fines - Finance			(12,900)	-	-	-
11103.41403 Fines - Police	214,000	245,000	(3,200)	(47,900)	(16,900)	31,000
11103.41410 Fines - Collections	3,300	3,300	(1,500)	(900)	(900)	-
11105.41405 Fines - Community Development	25,000	35,000	155,100	(10,000)	-	10,000
11105.41490 Deposits Forfeited			(25,500)	-	-	-
11106.41406 Fines - Public Works	5,000	5,000	7,400	-	-	-
Fines & Forfeitures	247,300	288,300	124,800	(58,800)	(17,800)	41,000
11101.41501 City Sponsored Events	56,400	60,000	(104,200)	(127,500)	(123,900)	3,600
11101.41502 Senior Center Activities	170,000	192,100	54,800	70,000	92,100	22,100
11102.41503 Vital Statistics Fees	80,500	80,500	(3,500)	33,500	33,500	-
11102.41504 Admin Hearing Fees	2,500	2,500	4,200	(7,500)	(7,500)	-
11102.41506 Yard Waste Stickers			(1,400)	-	-	-
11102.41507 Cash Over/Short			(1,600)	-	-	-
11102.41517 Services - Other	350,000	365,000	(70,000)	31,000	46,000	15,000
11103.41509 False Alarms	79,000	79,000	(7,400)	(13,600)	(13,600)	-
11103.41510 Police Department Services	647,000	672,900	154,600	(109,200)	(83,300)	25,900
11104.41508 Alarm System Annual Charge	14,500	15,000	100	(500)	-	500
11104.41509 False Alarms	5,000	5,000	1,900	-	-	-
11104.41511 Fire Department Services	699,200	706,100	16,100	6,400	13,300	6,900

CITY OF HIGHLAND PARK

REVENUE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
11104.41512 Ambulance Services	1,019,200	1,493,800	(158,300)	261,500	736,100	474,600
11104.41518 Assisted Living Impact Fee	15,000		5,000	15,000	-	(15,000)
11105.41513 Planning Fees	31,000	31,000	400	-	-	-
11106.41514 Public Works Services	15,000	15,000	(5,600)	(5,000)	(5,000)	-
11106.41521 Parking Revenue - Meter	12,500	12,600	-	(11,000)	(10,900)	100
11106.41522 Parking Revenue - Port Clinton	85,900	86,800	11,500	(2,900)	(2,000)	900
11106.41523 Parking Revenue - Commuter	62,100	62,700	10,700	(31,000)	(30,400)	600
11106.41524 Parking Revenue - Empl Permit	190,200	192,100	92,600	16,300	18,200	1,900
11106.41525 Parking Revenue - Overnight	6,100	6,200	(5,100)	(6,400)	(6,300)	100
11106.41526 Parking Revenue - Daily	48,800	49,300	15,800	2,500	3,000	500
11106.41527 Fees - Other	10,000	10,000	(5,000)	4,000	4,000	-
Charges for Service	3,599,900	4,137,600	5,600	125,700	663,400	537,700
11102.41603 Workers Compensation	146,700	145,000	(8,400)	(6,600)	(8,300)	(1,700)
11102.41607 Grants - Federal	1,047,900	2,031,800	(210,200)	120,800	1,104,700	983,900
11102.41608 Grants - State	142,800	14,000	142,800	142,800	14,000	(128,800)
11102.41613 Reimbursement - Insurance			(50,000)	-	-	-
11102.41614 Reimbursement - Jury Duty			(100)	-	-	-
11102.41616 Reimbursement - Other	150,000	160,000	(34,300)	-	10,000	10,000
11103.41608 Grants - State	11,700	11,700	(3,600)	(1,000)	(1,000)	-
11103.41616 Reimbursement - Other	40,600	41,600	1,300	(16,600)	(15,600)	1,000
11104.41607 Grants - Federal	247,400		247,400	-	(247,400)	(247,400)
11104.41610 Reimbursement - Fire	4,400	4,400	1,100	-	-	-
11105.41616 Reimbursement - Other	27,500		27,500	-	(27,500)	(27,500)
11106.41607 Grants - Federal	28,000	364,000	28,000	25,800	361,800	336,000
11106.41618 Reimbursement - Tree Escrow	100	100	100	-	-	-
Reimbursements & Grants	1,847,100	2,772,600	141,500	265,200	1,190,700	925,500
11102.42101 Rental Income	94,100	105,000	53,400	-	10,900	10,900
11102.42102 Wireless Leases	50,000	57,000	31,000	6,000	13,000	7,000
11102.42103 Right Of Way Leases	2,900	2,900	(3,600)	900	900	-
11102.42201 Interest - CD			(37,600)	(55,200)	(55,200)	-
11102.42202 Interest - Sweep Account	2,678,600	2,678,600	1,783,600	-	-	-
11102.42203 Interest - Illinois Funds	271,000	271,000	167,200	175,100	175,100	-
11102.42211 Interest - Lease			(88,000)	-	-	-
11103.42230 Lease Proceeds			(640,500)	-	-	-
11102.42301 Sale of Assets	2,450,000	325,000	2,193,200	-	(2,125,000)	(2,125,000)
11102.42501 Contributions & Donations	1,045,900		1,034,600	-	(1,045,900)	(1,045,900)
11106.42230 Lease Proceeds			(29,000)	-	-	-
Investment & Other Income	6,592,500	3,439,500	4,464,100	126,800	(3,026,200)	(3,153,000)
11102.42604 Transfer From Enhanced 911	675,000	675,000	50,000	-	-	-
11102.42606 Transfer From Sustainability			(174,500)	-	-	-
11102.42610 Transfer From Parking Fund			(238,700)	-	-	-
11102.42611 Transfer From Water Fund	1,540,600	1,584,800	102,600	-	44,200	44,200
Transfers	2,215,600	2,259,800	(260,600)	-	44,200	44,200
TOTAL GENERAL FUND	52,200,500	50,579,900	1,678,500	919,000	(701,600)	(1,620,600)
12106.41101 Property Taxes	2,966,200	3,261,400	240,600	-	295,200	295,200
12106.41160 Taxes - Other	325,700	358,300	22,400	-	32,600	32,600
12106.41205 Permits - Street	27,900	32,000	(16,300)	(4,100)	-	4,100
12106.41402 Fines - Finance	200	200	200	-	-	-
12106.41515 Private Street Snow Plowing	20,600	22,000	4,200	(1,400)	-	1,400
12106.41517 Services - Other	91,700	94,000	4,500	36,700	39,000	2,300
12106.41601 Damages to City Property	3,500	3,500	(15,600)	-	-	-
12106.41602 Transit Revenue	1,200,000	1,000,000	(19,200)	(200,000)	(400,000)	(200,000)
12106.41608 Grants - State	100	100	100	-	-	-
12106.41612 Reimbursement - Government	38,600	40,800	(7,600)	2,600	4,800	2,200
12106.41616 Reimbursement - Other	40,000	40,000	(35,700)	-	-	-
12106.42202 Interest - Sweep Account	76,000	76,000	47,600	70,000	70,000	-
12106.42601 Transfer from General Fund	202,000	202,000	162,500	-	-	-
Total Multimodal Transportation Fund	4,992,500	5,130,300	387,800	(96,100)	41,700	137,800

CITY OF HIGHLAND PARK

REVENUE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
12206.41117 Motor Fuel Tax	1,201,200	1,201,200	(656,700)	-	-	-
12206.42203 Interest - Illinois Funds	95,900	95,900	55,600	83,900	83,900	-
Total Motor Fuel Tax Fund	1,297,100	1,297,100	(601,100)	83,900	83,900	-
12402.42202 Interest - Sweep Account	100	100	100	100	100	-
12403.41608 Grants - State	645,200	645,200	(143,300)	-	-	-
12403.42210 Interest - Other	1,000	1,000	300	400	400	-
Total E911 Fund	646,300	646,300	(142,900)	500	500	-
12802.41101 Property Taxes	6,332,400	6,931,400	30,700	-	599,000	599,000
Total Public Safety Pension Levy	6,332,400	6,931,400	30,700	-	599,000	599,000
12901.41516 Organizational Sustainability	258,500	260,000	(18,800)	(62,100)	(60,600)	1,500
12901.42202 Interest - Sweep Account	25,900	25,900	18,600	25,900	25,900	-
Total Sustainability Fund	284,400	285,900	(300)	(36,200)	(34,700)	1,500
13102.41101 Property Taxes	1,887,500	2,741,000	572,700	-	853,500	853,500
13102.41616 Reimbursement - Other	67,400	66,400	(1,000)	-	(1,000)	(1,000)
13102.42201 Interest - CD			(1,700)	(8,400)	(8,400)	-
13102.42202 Interest - Sweep Account	44,100	44,100	21,400	34,500	34,500	-
13102.42609 Transfer From Capital Projects		152,000	-	-	152,000	152,000
Total Debt Service Fund	1,999,100	3,003,500	591,400	26,100	1,030,500	1,004,400
14102.42203 Interest - Illinois Funds	245,400	245,400	99,500	198,600	198,600	-
14106.41102 Home Rule Sales Tax	2,493,400	1,924,000	1,906,700	-	(569,400)	(569,400)
14106.41612 Reimbursement - Government	2,337,000	1,374,000	2,256,900	393,000	(570,000)	(963,000)
14106.41616 Reimbursement - Other	100	100	100	-	-	-
14106.42201 Interest - CD			(600)	(700)	(700)	-
14106.42202 Interest - Sweep Account	24,300	24,300	10,800	18,900	18,900	-
14106.42220 Bond Proceeds		10,000,000	(10,122,300)	-	10,000,000	10,000,000
14106.42601 Transfer From General Fund	146,000		146,000	-	(146,000)	(146,000)
14106.42603 Transfer From Motor Fuel Tax	1,201,200	1,346,200	(612,800)	-	145,000	145,000
14106.42606 Transfer From Sustainability	139,000		39,000	-	(139,000)	(139,000)
14106.42615 Transfer From Briergate TIF	285,000	240,000	235,000	-	(45,000)	(45,000)
Total Capital Project Fund	6,871,400	15,154,000	(6,041,800)	609,900	8,892,500	8,282,600
14306.41101 Property Taxes	614,000	662,500	109,200	100,600	149,100	48,500
14302.42202 Interest - Sweep Account			(11,600)	-	-	-
14306.42202 Interest - Sweep Account	47,100	47,100	47,100	43,500	43,500	-
Total TIF - Ravinia Fund	661,100	709,600	144,800	144,100	192,600	48,500
14401.41101 Property Taxes	798,100	824,200	420,000	-	26,100	26,100
14402.42202 Interest - Sweep Account	74,400	74,400	51,300	67,200	67,200	-
Total TIF - Briergate Fund	872,500	898,600	471,400	67,200	93,300	26,100
21206.41206 Permits - Water Tap	108,000	108,000	4,800	28,000	28,000	-
21206.41406 Fines - Public Works	11,000	11,500	(1,800)	2,500	3,000	500
21206.41517 Services - Other	51,700	55,000	300	20,700	24,000	3,300
21206.41530 Water Sales	12,061,200	13,090,600	771,000	-	1,029,400	1,029,400
21206.41601 Damages to City Property	1,000	1,000	1,000	-	-	-
21206.41608 Grants - State	422,000	343,000	373,200	26,000	(53,000)	(79,000)
21206.41616 Reimbursement - Other	410,400	7,800	399,700	-	(402,600)	(402,600)
21202.42203 Interest - Illinois Funds	36,200	36,200	24,800	15,800	15,800	-
21206.42201 Interest - CD			(1,400)	(3,000)	(3,000)	-
21206.42202 Interest - Sweep Account	190,400	190,400	128,700	181,400	181,400	-
21206.42601 Transfer From General Fund	146,000		146,000	-	(146,000)	(146,000)
21206.42615 Transfer from Briergate TIF	570,000	485,000	545,000	-	(85,000)	(85,000)
Total Water Fund	14,007,900	14,328,500	2,391,300	271,400	592,000	320,600
21406.41207 Permits - Sanitary Sewer	12,700	15,000	(11,400)	(2,300)	-	2,300
21406.41208 Permits - Storm Sewer	16,000	20,000	(8,500)	(4,000)	-	4,000
21406.41517 Services - Other	65,000	66,000	(1,900)	26,000	27,000	1,000
21406.41540 Sanitary Sewer Charges	2,308,700	2,389,500	(23,900)	(218,900)	(138,100)	80,800
21406.41541 Storm Sewer Charges	2,335,300	2,417,000	18,300	11,700	93,400	81,700
21406.41608 Grants - State	1,925,000	1,133,000	1,526,000	(364,000)	(1,156,000)	(792,000)

CITY OF HIGHLAND PARK

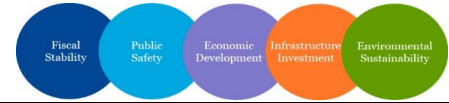
REVENUE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
21406.41612 Reimbursement - Government	4,000	4,000	4,000	-	-	-
21406.41616 Reimbursement - Other	7,500	3,000	3,900	6,700	2,200	(4,500)
21406.42201 Interest - CD			(2,400)	(2,400)	(2,400)	-
21406.42202 Interest - Sweep Account	87,200	87,200	45,800	76,400	76,400	-
21406.42203 Interest - Illinois Funds	97,800	97,800	66,200	97,800	97,800	-
21406.42220 Bond Proceeds			(2,533,300)	-	-	-
21406.42601 Transfer from General Fund	111,600		(322,300)	-	(111,600)	(111,600)
21406.42606 Transfer From Sustainability	870,000		870,000	-	(870,000)	(870,000)
21406.42615 Transfer from Briergate TIF	1,087,000	885,000	1,062,000	-	(202,000)	(202,000)
Total Sewer Fund	8,927,800	7,117,500	692,500	(372,800)	(2,183,100)	(1,810,300)
22102.41609 Reimbursement - Employee	337,800	348,000	(11,300)	(44,800)	(34,600)	10,200
22102.41615 Reimbursement - Medical Claims	456,900	553,500	102,000	74,600	171,200	96,600
22102.41616 Reimbursement - Other	20,000	20,000	20,000	-	-	-
22102.41619 Retiree/COBRA Medical Premiums	634,200	662,600	15,900	105,900	134,300	28,400
22102.42202 Interest - Sweep Account	82,100	82,100	59,300	73,700	73,700	-
22102.42601 Transfer From General Fund	5,111,100	5,210,200	420,900	3,400	102,500	99,100
Total Insurance Fund	6,642,100	6,876,400	606,700	212,800	447,100	234,300
22202.41605 IT Charges	1,540,000	1,540,000	140,000	-	-	-
22206.41604 Equipment Charges	2,916,100	3,030,600	319,400	-	114,500	114,500
22206.41616 Reimbursement - Other	30,000	30,300	(14,000)	(8,000)	(7,700)	300
22202.42101 Rental Income	600	600	600	-	-	-
22202.42203 Interest - Illinois Funds	14,900	14,900	14,000	12,500	12,500	-
22206.42201 Interest - CD			(3,800)	(3,600)	(3,600)	-
22206.42202 Interest - Sweep Account	183,000	183,000	114,800	153,000	153,000	-
22206.42301 Sale of Assets	25,000	15,000	(16,900)	5,000	(5,000)	(10,000)
22203.42606 Transfer From Sustainability	10,000	45,000	10,000	(10,000)	25,000	35,000
22206.42606 Transfer From Sustainability	10,000	10,000	10,000	10,000	10,000	-
Total Equipment Maintenance & Replacement Fund	4,729,600	4,869,400	574,100	158,900	298,700	139,800
32105.41116 Demolition Tax	120,000	120,000	20,000	20,000	20,000	-
32105.42401 Payment In Lieu	446,600	222,500	196,600	246,600	22,500	(224,100)
32105.41209 Permits - Demolition	12,000	15,000	(1,300)	(5,000)	(2,000)	3,000
32102.42203 Interest - Illinois Funds	700	700	(4,100)	(8,300)	(8,300)	-
32105.42201 Interest - CD			(500)	(1,200)	(1,200)	-
32105.42202 Interest - Sweep Account	81,100	81,100	52,000	77,800	77,800	-
32105.42601 Transfer From General Fund			(247,000)	-	-	-
Total Housing Trust Fund	660,400	439,300	15,700	329,900	108,800	(221,100)
Grand Total	111,125,000	118,267,700	798,800	2,318,500	9,461,200	7,142,700

CITY OF HIGHLAND PARK

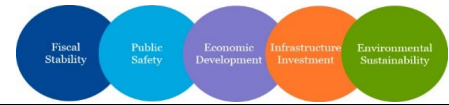
EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.		
			'22A	'23B	'23B	'23E	
111 General Fund							
1110100 City Council							
1110100.51020 Part Time Labor	71,500	70,500	800	-	(1,000)	(1,000)	
1110100.52010 FICA	4,400	4,400	800	-	-	-	
1110100.52020 Medicare	1,000	1,000	200	-	-	-	
1110100.52030 IMRF	700	900	(500)	-	200	200	
1110100.52060 Insurance - Health/Dental	85,200	85,200	-	-	-	-	
1110100.62010 Professional Development	3,900	3,900	1,700	-	-	-	
1110100.62020 Membership Dues & Licenses	9,500	13,500	1,300	-	4,000	4,000	
1110100.62030 Postage	200	200	-	-	-	-	
1110100.62050 Photo & Printing	1,000		900	-	(1,000)	(1,000)	
1110100.62060 Receptions & Ceremonials	800	3,800	700	-	3,000	3,000	
1110100.62100 Activities Programming Costs	305,500	306,200	200	-	700	700	
1110100.65010 Supplies - Books & Periodicals	200	200	-	-	-	-	
1110100.65020 Supplies - Office	1,100	800	-	-	(300)	(300)	
1110100.65130 Business Expenses	6,500	7,500	5,500	-	1,000	1,000	
Total City Council	491,600	498,100	11,800	-	6,500	6,500	
1110101 CMO Administration							
1110101.51010 Full Time Labor	590,300	619,200	112,700	-	28,900	28,900	
1110101.51040 Car Allowance	6,000	6,000	1,100	-	-	-	
1110101.52010 FICA	28,400	29,800	7,400	-	1,400	1,400	
1110101.52020 Medicare	8,600	9,000	1,700	-	400	400	
1110101.52030 IMRF	12,600	17,000	(12,600)	-	4,400	4,400	
1110101.52060 Insurance - Health/Dental	82,000	82,000	23,900	-	-	-	
1110101.52090 Insurance - Life			(400)	-	-	-	
1110101.61090 Professional Services - Other	76,400	77,500	52,700	-	1,100	1,100	
1110101.62010 Professional Development	8,000	12,500	6,900	-	4,500	4,500	
1110101.62020 Membership Dues & Licenses	22,800	22,400	1,700	-	(400)	(400)	
1110101.62030 Postage	100	100	100	-	-	-	
1110101.62060 Receptions & Ceremonials	400	400	200	-	-	-	
1110101.62100 Activities Programming Costs	10,000	10,000	10,000	-	-	-	
1110101.63050 Utilities - Mobile Phones	2,000	1,600	200	-	(400)	(400)	
1110101.64605 IT Charges	95,100	95,400	28,200	-	300	300	
1110101.65010 Supplies - Books & Periodicals	100	100	100	-	-	-	
1110101.65020 Supplies - Office	1,000	1,200	-	-	200	200	
1110101.65120 Supplies - Department	1,500	1,500	800	-	-	-	
1110101.65130 Business Expenses	35,400	36,200	4,000	-	800	800	
Total CMO Administration	980,500	1,021,800	238,700	-	41,300	41,300	
1110102 Human Resources							
1110102.51010 Full Time Labor	290,400	409,700	24,500	-	119,300	119,300	
1110102.51030 Over Time Labor	1,200	1,300	1,200	-	100	100	
1110102.52010 FICA	18,100	25,500	2,000	-	7,400	7,400	
1110102.52020 Medicare	4,200	6,000	400	-	1,800	1,800	
1110102.52030 IMRF	6,200	8,700	(7,800)	-	2,500	2,500	
1110102.52060 Insurance - Health/Dental	61,500	82,000	3,300	-	20,500	20,500	
1110102.52090 Insurance - Life			(300)	-	-	-	
1110102.61060 Professional Services - Med	13,500	15,000	4,000	-	1,500	1,500	
1110102.61090 Professional Services - Other	3,300	40,000	1,000	-	36,700	36,700	
1110102.62010 Professional Development	7,000	8,000	1,700	-	1,000	1,000	
1110102.62020 Membership Dues & Licenses	2,200	2,400	(800)	-	200	200	
1110102.62030 Postage	300	300	100	-	-	-	
1110102.62050 Photo & Printing	5,400	1,200	5,400	-	(4,200)	(4,200)	
1110102.62080 Travel Allowance	5,500	6,000	2,200	-	500	500	
1110102.62110 Employee Appreciation	21,900	21,000	6,600	-	(900)	(900)	
1110102.62120 Education & Training	66,700	81,900	(8,200)	-	15,200	15,200	
1110102.62130 Recruitment Costs	18,500	19,000	2,800	-	500	500	
1110102.63050 Utilities - Mobile Phones	800	1,100	400	-	300	300	
1110102.64605 IT Charges	28,500	22,000	(1,900)	-	(6,500)	(6,500)	
1110102.65010 Supplies - Books & Periodicals	500	500	100	-	-	-	
1110102.65020 Supplies - Office	800	1,500	600	-	700	700	
1110102.65130 Business Expenses	100	200	-	-	100	100	
1110102.66040 Furnishings & Small Equipment	900	300	900	-	(600)	(600)	
1110102.66060 Computer Software & Hardware	58,200	59,600	11,900	-	1,400	1,400	

CITY OF HIGHLAND PARK

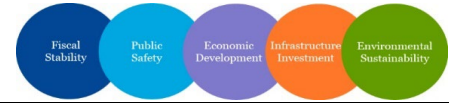
EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
Total Human Resources	615,400	813,200	49,800	-	197,800	197,800
1110103 Communications						
1110103.51010 Full Time Labor	165,600	215,300	62,500	-	49,700	49,700
1110103.51020 Part Time Labor	21,300		(11,600)	-	(21,300)	(21,300)
1110103.52010 FICA	11,600	13,400	3,300	-	1,800	1,800
1110103.52020 Medicare	2,700	3,100	800	-	400	400
1110103.52030 IMRF	4,000	5,900	(1,500)	-	1,900	1,900
1110103.52060 Insurance - Health/Dental	30,800	51,300	8,400	-	20,500	20,500
1110103.52090 Insurance - Life			(100)	-	-	-
1110103.61090 Professional Services - Other	60,500	61,000	38,600	-	500	500
1110103.62010 Professional Development	300	300	300	-	-	-
1110103.62020 Membership Dues & Licenses	300	700	300	-	400	400
1110103.62030 Postage	14,300	14,300	4,800	-	-	-
1110103.62050 Photo & Printing	37,000	38,500	6,400	-	1,500	1,500
1110103.62100 Activities Programming Costs	91,200	101,300	59,500	-	10,100	10,100
1110103.62160 Maintenance of Equipment	90,000	25,000	89,200	-	(65,000)	(65,000)
1110103.63050 Utilities - Mobile Phones	1,100	1,200	500	-	100	100
1110103.64605 IT Charges	38,000	7,300	7,600	-	(30,700)	(30,700)
1110103.65020 Supplies - Office	200	400	200	-	200	200
1110103.65120 Supplies - Department		200	-	-	200	200
1110103.66060 Computer Software & Hardware	5,600	18,300	2,100	-	12,700	12,700
1110103.71040 Machinery & Equipment	8,000		8,000	-	(8,000)	(8,000)
1110103.71060 IT Software & Equipment		45,000	-	-	45,000	45,000
Total Communications	582,400	602,300	279,300	-	19,900	19,900
1110104 Senior						
1110104.51010 Full Time Labor	253,400	268,400	6,600	-	15,000	15,000
1110104.51020 Part Time Labor	102,800	107,400	53,900	-	4,600	4,600
1110104.52010 FICA	22,100	23,300	4,000	-	1,200	1,200
1110104.52020 Medicare	5,200	5,400	1,000	-	200	200
1110104.52030 IMRF	6,800	9,200	(6,300)	-	2,400	2,400
1110104.52060 Insurance - Health/Dental	61,500	61,500	3,300	-	-	-
1110104.52090 Insurance - Life			(300)	-	-	-
1110104.61090 Professional Services - Other	400	900	200	-	500	500
1110104.62010 Professional Development	500	2,500	400	-	2,000	2,000
1110104.62020 Membership Dues & Licenses	300	1,400	100	-	1,100	1,100
1110104.62030 Postage	2,200	2,200	100	-	-	-
1110104.62050 Photo & Printing	15,500	15,500	8,100	-	-	-
1110104.62090 Laundry & Uniforms	2,200	2,200	1,900	-	-	-
1110104.62100 Activities Programming Costs	150,000	150,000	62,000	-	-	-
1110104.62160 Maintenance of Equipment	9,600	10,100	4,700	-	500	500
1110104.63040 Utilities - Telephone	1,100	1,500	600	-	400	400
1110104.64604 Equipment Charges	12,000	14,500	1,000	-	2,500	2,500
1110104.64605 IT Charges	20,200	20,500	900	-	300	300
1110104.65020 Supplies - Office	500	500	200	-	-	-
1110104.65120 Supplies - Department	300	300	100	-	-	-
1110104.65130 Business Expenses	500	500	500	-	-	-
1110104.66040 Furnishings & Small Equipment	11,000	11,000	9,900	-	-	-
1110104.66060 Computer Software & Hardware	400	400	(200)	-	-	-
Total Senior	678,400	709,200	152,700	-	30,800	30,800
1110105 City Clerk						
1110105.51010 Full Time Labor	155,600	169,100	17,900	-	13,500	13,500
1110105.52010 FICA	9,700	10,500	1,400	-	800	800
1110105.52020 Medicare	2,300	2,500	400	-	200	200
1110105.52030 IMRF	3,300	4,600	(4,000)	-	1,300	1,300
1110105.52060 Insurance - Health/Dental	41,000	41,000	2,200	-	-	-
1110105.52090 Insurance - Life			(200)	-	-	-
1110105.61090 Professional Services - Other	19,500	21,800	700	-	2,300	2,300
1110105.62010 Professional Development	4,900	5,200	4,800	-	300	300
1110105.62020 Membership Dues & Licenses	400	500	400	-	100	100
1110105.62030 Postage	500	600	200	-	100	100
1110105.62040 Advertising	100	100	100	-	-	-
1110105.63050 Utilities - Mobile Phones	500	500	500	-	-	-
1110105.64605 IT Charges	19,000	7,300	6,800	-	(11,700)	(11,700)

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110105.65020 Supplies - Office	400	600	200	-	200	200
Total City Clerk	257,200	264,300	31,300	-	7,100	7,100

1110106 Legal

1110106.61010 Professional Services - Legal	840,000	855,200	60,400	-	15,200	15,200
Total Legal	840,000	855,200	60,400	-	15,200	15,200

1110107 Business Development

1110107.51010 Full Time Labor	150,200	199,900	50,200	-	49,700	49,700
1110107.51020 Part Time Labor	40,600	43,200	8,400	-	2,600	2,600
1110107.51030 Over Time Labor			(100)	-	-	-
1110107.52010 FICA	11,800	15,100	3,600	-	3,300	3,300
1110107.52020 Medicare	2,800	3,500	900	-	700	700
1110107.52030 IMRF	4,100	6,700	(2,900)	-	2,600	2,600
1110107.52060 Insurance - Health/Dental	30,800	51,300	8,400	-	20,500	20,500
1110107.52090 Insurance - Life			(100)	-	-	-
1110107.61090 Professional Services - Other	200	200	100	-	-	-
1110107.62010 Professional Development	200	400	100	-	200	200
1110107.62020 Membership Dues & Licenses	14,600	15,100	14,500	-	500	500
1110107.62030 Postage	2,200	2,200	700	-	-	-
1110107.62040 Advertising	46,000	56,200	500	-	10,200	10,200
1110107.62050 Photo & Printing	200	200	200	-	-	-
1110107.62100 Activities Programming Costs	3,463,000	5,088,300	3,076,600	-	1,625,300	1,625,300
1110107.62220 Revenue Sharing	490,000	490,000	225,400	-	-	-
1110107.63050 Utilities - Mobile Phones	500	500	500	-	-	-
1110107.64605 IT Charges	19,000	22,000	800	-	3,000	3,000
1110107.65010 Supplies - Books & Periodicals	500	500	300	-	-	-
1110107.65020 Supplies - Office	400	200	100	-	(200)	(200)
1110107.65130 Business Expenses	500	500	500	-	-	-
1110107.66060 Computer Software & Hardware	6,400	48,400	6,000	-	42,000	42,000
Total Business Development	4,283,800	6,044,200	3,394,600	-	1,760,400	1,760,400

1110108 Special Service Area - SSA

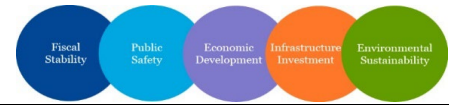
1110108.62100 Activities Programming Costs	215,200	200,000	64,000	-	(15,200)	(15,200)
Total Special Service Area - SSA	215,200	200,000	64,000	-	(15,200)	(15,200)

1110199 Resiliency

1110199.51010 Full Time Labor	154,500	161,100	77,100	-	6,600	6,600
1110199.51020 Part Time Labor		42,900	(1,500)	-	42,900	42,900
1110199.51030 Over Time Labor			(122,700)	-	-	-
1110199.52010 FICA	9,600	12,600	6,100	-	3,000	3,000
1110199.52020 Medicare	2,200	3,000	(700)	-	800	800
1110199.52030 IMRF	3,300	5,600	(1,200)	-	2,300	2,300
1110199.52060 Insurance - Health/Dental	41,000	41,000	32,000	-	-	-
1110199.61010 Professional Services - Legal	61,000	50,000	(62,900)	-	(11,000)	(11,000)
1110199.61060 Professional Services - Med	2,000	10,000	(15,600)	-	8,000	8,000
1110199.61090 Professional Services - Other	80,000	225,000	(16,400)	-	145,000	145,000
1110199.62010 Professional Development	1,500	5,000	600	-	3,500	3,500
1110199.62020 Membership Dues & Licenses	1,300	1,300	1,300	-	-	-
1110199.62030 Postage	800	10,000	800	-	9,200	9,200
1110199.62050 Photo & Printing	8,000	10,500	7,900	-	2,500	2,500
1110199.62060 Receptions & Ceremonials	3,800		2,600	-	(3,800)	(3,800)
1110199.62080 Travel Allowance	2,500	4,000	1,300	-	1,500	1,500
1110199.62100 Activities Programming Costs	165,000	170,000	(217,800)	-	5,000	5,000
1110199.62110 Employee Appreciation	200	1,500	(4,900)	-	1,300	1,300
1110199.62120 Education & Training	1,000	5,000	1,000	-	4,000	4,000
1110199.62130 Recruitment Costs		1,500	-	-	1,500	1,500
1110199.62150 Repairs	1,000	10,000	(6,700)	-	9,000	9,000
1110199.63050 Utilities - Mobile Phones	2,000	2,500	800	-	500	500
1110199.64010 Building Maintenance			(1,100)	-	-	-
1110199.64605 IT Charges		22,000	-	-	22,000	22,000
1110199.65010 Supplies - Books & Periodicals	800	2,000	600	-	1,200	1,200
1110199.65020 Supplies - Office	1,100	4,500	500	-	3,400	3,400
1110199.65080 Supplies - Medical & Lab			(7,500)	-	-	-
1110199.65100 Supplies - Small Tools			(100)	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110199.65120 Supplies - Department	5,000	3,000	800	-	(2,000)	(2,000)
1110199.65130 Business Expenses	2,000		900	-	(2,000)	(2,000)
1110199.66040 Furnishings & Small Equipment	1,000	1,000	1,000	-	-	-
1110199.66060 Computer Software & Hardware	10,600	18,500	10,600	-	7,900	7,900
1110199.71020 Bldg & Bldg Improvements	1,723,200		1,700,400	-	(1,723,200)	(1,723,200)
1110199.71030 Improvements Other Than Bldg	15,000		15,000	-	(15,000)	(15,000)
1110199.71040 Machinery & Equipment	455,400		446,800	-	(455,400)	(455,400)
1110199.71060 IT Software & Equipment	300		(6,600)	-	(300)	(300)
Total Resiliency	2,755,100	823,500	1,842,700	-	(1,931,600)	(1,931,600)

1110200 Insurance Plans

1110200.61090 Professional Services - Other	2,181,800	2,378,900	453,500	-	197,100	197,100
Total Insurance Plans	2,181,800	2,378,900	453,500	-	197,100	197,100

1110210 Finance Administration

1110210.51010 Full Time Labor	847,900	903,800	20,400	-	55,900	55,900
1110210.51030 Over Time Labor	15,100	15,700	7,800	-	600	600
1110210.52010 FICA	51,500	54,500	3,000	-	3,000	3,000
1110210.52020 Medicare	12,500	13,300	700	-	800	800
1110210.52030 IMRF	16,600	22,500	(23,400)	-	5,900	5,900
1110210.52060 Insurance - Health/Dental	198,900	198,900	10,700	-	-	-
1110210.52090 Insurance - Life			(900)	-	-	-
1110210.61020 Professional Services - Audit	72,100	76,400	3,800	-	4,300	4,300
1110210.61090 Professional Services - Other	13,600	13,800	5,400	-	200	200
1110210.62010 Professional Development	11,300	11,400	10,600	-	100	100
1110210.62020 Membership Dues & Licenses	4,000	4,100	1,300	-	100	100
1110210.62030 Postage	37,000	37,500	7,000	-	500	500
1110210.62050 Photo & Printing	100	100	100	-	-	-
1110210.62120 Education & Training	6,000	6,000	700	-	-	-
1110210.63050 Utilities - Mobile Phones	2,000	2,100	1,300	-	100	100
1110210.64605 IT Charges	80,300	78,600	13,500	-	(1,700)	(1,700)
1110210.65010 Supplies - Books & Periodicals	500	500	400	-	-	-
1110210.65020 Supplies - Office	13,000	13,000	4,100	-	-	-
1110210.65120 Supplies - Department	14,100	14,100	4,200	-	-	-
1110210.65130 Business Expenses	189,200	193,000	(18,200)	-	3,800	3,800
Total Finance Administration	1,585,600	1,659,300	52,400	-	73,700	73,700

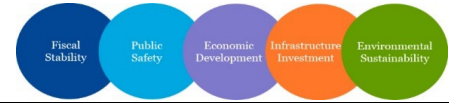
1110210.82010 Real Estate Taxes	12,600	12,600	5,700	-	-	-
1110210.91010 Reserve & Contingencies	570,100	607,600	570,100	-	37,500	37,500
1110210.92602 Transfer To Multimodal	202,000	202,000	162,500	-	-	-
1110210.92609 Transfer To Capital Projects	146,000		146,000	-	(146,000)	(146,000)
1110210.92611 Transfer To Water Fund	146,000		146,000	-	(146,000)	(146,000)
1110210.92612 Transfer To Sewer Fund	111,600		(322,300)	-	(111,600)	(111,600)
1110210.92618 Transfer To PD Pen Fund	1,804,200	1,298,100	852,100	-	(506,100)	(506,100)
1110210.92619 Transfer To FD Pen Fund	1,363,400	1,270,500	533,000	-	(92,900)	(92,900)
1110210.92620 Transfer To HT Fund			(247,000)	-	-	-
Total Non-Departmental	4,355,800	3,390,700	1,846,100	-	(965,100)	(965,100)

1110300 Police Administration & Training

1110300.51010 Full Time Labor	593,100	621,500	22,000	-	28,400	28,400
1110300.51030 Over Time Labor	4,200	4,400	(1,800)	-	200	200
1110300.52010 FICA	5,800	6,000	(1,000)	-	200	200
1110300.52020 Medicare	8,700	9,100	200	-	400	400
1110300.52030 IMRF	2,000	2,600	(3,800)	-	600	600
1110300.52060 Insurance - Health/Dental	82,000	82,000	4,600	-	-	-
1110300.52090 Insurance - Life			(600)	-	-	-
1110300.61060 Professional Services - Med	6,100	16,600	2,500	-	10,500	10,500
1110300.61090 Professional Services - Other	45,600	50,900	(16,800)	-	5,300	5,300
1110300.62010 Professional Development	5,700	7,400	3,500	-	1,700	1,700
1110300.62020 Membership Dues & Licenses	10,800	10,800	2,300	-	-	-
1110300.62030 Postage	200	200	100	-	-	-
1110300.62050 Photo & Printing	6,800	6,000	6,100	-	(800)	(800)
1110300.62060 Receptions & Ceremonials	27,600	3,000	26,500	-	(24,600)	(24,600)
1110300.62100 Activities Programming Costs	10,500	14,500	7,000	-	4,000	4,000
1110300.62120 Education & Training	28,000	29,900	9,600	-	1,900	1,900

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110300.62150 Repairs	100	100	100	-	-	-
1110300.64605 IT Charges	361,600	400,500	7,400	-	38,900	38,900
1110300.65020 Supplies - Office	1,300	1,000	400	-	(300)	(300)
1110300.65120 Supplies - Department	1,000	1,000	1,000	-	-	-
1110300.65130 Business Expenses	300	1,000	-	-	700	700
Total Police Administration & Training	1,201,200	1,268,300	69,100	-	67,100	67,100

1110301 Police Communications & Records

1110301.51010 Full Time Labor	242,100	242,800	4,100	-	700	700
1110301.51020 Part Time Labor	7,100	25,500	(6,800)	-	18,400	18,400
1110301.51030 Over Time Labor	6,300	6,600	5,600	-	300	300
1110301.52010 FICA	15,800	17,000	(500)	-	1,200	1,200
1110301.52020 Medicare	3,700	4,000	(100)	-	300	300
1110301.52030 IMRF	5,300	7,500	(8,000)	-	2,200	2,200
1110301.52060 Insurance - Health/Dental	82,000	82,000	4,300	-	-	-
1110301.52090 Insurance - Life			(300)	-	-	-
1110301.61010 Professional Services - Legal	200	200	-	-	-	-
1110301.61090 Professional Services - Other	1,165,700	1,186,000	45,300	-	20,300	20,300
1110301.62010 Professional Development	2,500	2,500	2,500	-	-	-
1110301.62030 Postage	7,400	7,400	2,600	-	-	-
1110301.62100 Activities Programming Costs	500	500	200	-	-	-
1110301.62120 Education & Training	500	1,500	-	-	1,000	1,000
1110301.62150 Repairs	1,200	1,200	1,200	-	-	-
1110301.62160 Maintenance of Equipment	36,800	38,400	2,200	-	1,600	1,600
1110301.63040 Utilities - Telephone	400	400	200	-	-	-
1110301.63050 Utilities - Mobile Phones	20,000	20,000	5,100	-	-	-
1110301.65020 Supplies - Office	6,500	6,500	200	-	-	-
1110301.65130 Business Expenses	1,000	1,000	100	-	-	-
Total Police Communications & Records	1,605,000	1,651,000	57,900	-	46,000	46,000

1110302 Police Patrol

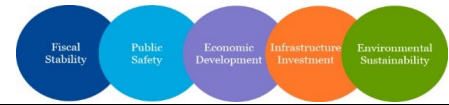
1110302.51010 Full Time Labor	5,063,100	5,374,800	436,400	-	311,700	311,700
1110302.51030 Over Time Labor	269,600	277,700	(89,400)	-	8,100	8,100
1110302.52020 Medicare	77,300	82,000	4,000	-	4,700	4,700
1110302.52060 Insurance - Health/Dental	902,000	943,000	69,000	-	41,000	41,000
1110302.52090 Insurance - Life			(5,500)	-	-	-
1110302.61090 Professional Services - Other	6,000	1,000	5,800	-	(5,000)	(5,000)
1110302.62050 Photo & Printing	2,000	2,000	1,300	-	-	-
1110302.62090 Laundry & Uniforms	5,000	5,000	1,100	-	-	-
1110302.62100 Activities Programming Costs	1,800	1,800	900	-	-	-
1110302.62120 Education & Training	50,000	75,700	21,600	-	25,700	25,700
1110302.62160 Maintenance of Equipment	187,000	198,400	186,900	-	11,400	11,400
1110302.64604 Equipment Charges	550,700	755,500	68,300	-	204,800	204,800
1110302.65020 Supplies - Office	1,200	1,200	400	-	-	-
1110302.65030 Supplies - Clothing	54,300	54,000	5,900	-	(300)	(300)
1110302.65080 Supplies - Medical & Lab	17,900	6,500	1,100	-	(11,400)	(11,400)
1110302.65110 Supplies - Traffic Control	1,000	3,000	-	-	2,000	2,000
1110302.65120 Supplies - Department	36,200	36,200	9,300	-	-	-
1110302.71040 Machinery & Equipment	209,100	12,000	203,200	-	(197,100)	(197,100)
1110302.83001 Lease Principal Expense			(113,600)	-	-	-
1110302.83002 Lease Interest Expense			(38,400)	-	-	-
Total Police Patrol	7,434,300	7,829,600	768,500	-	395,300	395,300

1110303 Police Investigations

1110303.51010 Full Time Labor	1,245,700	1,268,200	(136,400)	-	22,500	22,500
1110303.51030 Over Time Labor	93,000	95,800	2,400	-	2,800	2,800
1110303.52010 FICA	9,700	10,500	(1,200)	-	800	800
1110303.52020 Medicare	19,400	19,800	600	-	400	400
1110303.52030 IMRF	3,300	4,600	(6,300)	-	1,300	1,300
1110303.52060 Insurance - Health/Dental	249,400	225,500	17,000	-	(23,900)	(23,900)
1110303.52090 Insurance - Life			(1,600)	-	-	-
1110303.61090 Professional Services - Other	8,100	9,600	(3,800)	-	1,500	1,500
1110303.62020 Membership Dues & Licenses	49,200	51,300	800	-	2,100	2,100
1110303.62050 Photo & Printing	500	500	500	-	-	-
1110303.62060 Receptions & Ceremonials	500	500	400	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110303.62100 Activities Programming Costs	15,000	15,000	9,300	-	-	-
1110303.62120 Education & Training	10,600	10,600	5,800	-	-	-
1110303.62150 Repairs	1,000	1,000	1,000	-	-	-
1110303.62160 Maintenance of Equipment	6,900	62,600	6,900	-	55,700	55,700
1110303.65010 Supplies - Books & Periodicals	3,000	3,000	-	-	-	-
1110303.65030 Supplies - Clothing	7,200	7,200	200	-	-	-
1110303.65100 Supplies - Small Tools	500	500	400	-	-	-
1110303.65120 Supplies - Department	3,000	3,000	1,800	-	-	-
1110303.65130 Business Expenses	1,200	3,200	800	-	2,000	2,000
Total Police Investigations	1,727,200	1,792,400	(101,300)	-	65,200	65,200

1110304 Police Extra Jobs

1110304.51030 Over Time Labor	443,500	456,800	141,000	-	13,300	13,300
1110304.52020 Medicare	6,400	6,600	6,400	-	200	200
1110304.61090 Professional Services - Other	60,000	60,000	60,000	-	-	-
1110304.65120 Supplies - Department	3,000	3,000	500	-	-	-
Total Police Extra Jobs	512,900	526,400	207,900	-	13,500	13,500

1110305 Police Traffic & Community Service

1110305.51010 Full Time Labor	380,400	397,900	116,200	-	17,500	17,500
1110305.51030 Over Time Labor	47,700	49,700	36,500	-	2,000	2,000
1110305.52010 FICA	11,100	11,600	2,700	-	500	500
1110305.52020 Medicare	6,200	6,500	2,200	-	300	300
1110305.52030 IMRF	3,800	5,100	(3,600)	-	1,300	1,300
1110305.52060 Insurance - Health/Dental	82,000	82,000	4,300	-	-	-
1110305.52090 Insurance - Life			(300)	-	-	-
1110305.61090 Professional Services - Other	5,000	5,000	3,700	-	-	-
1110305.62120 Education & Training	5,200	3,600	4,200	-	(1,600)	(1,600)
1110305.62160 Maintenance of Equipment	40,800	40,800	12,300	-	-	-
1110305.65010 Supplies - Books & Periodicals	1,500	1,500	1,500	-	-	-
1110305.65020 Supplies - Office	400	3,100	400	-	2,700	2,700
1110305.65030 Supplies - Clothing	3,000	3,000	(2,500)	-	-	-
1110305.65100 Supplies - Small Tools	300	300	300	-	-	-
1110305.65110 Supplies - Traffic Control	4,200	4,200	2,200	-	-	-
1110305.65120 Supplies - Department	6,400	3,500	400	-	(2,900)	(2,900)
1110305.65130 Business Expenses	22,000	25,400	21,800	-	3,400	3,400
1110305.71040 Machinery & Equipment	56,900		(63,600)	-	(56,900)	(56,900)
Total Police Traffic & Community Service	676,700	643,100	138,400	-	(33,600)	(33,600)

1110306 Parking Enforcement

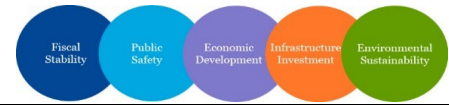
1110306.51010 Full Time Labor	65,000	67,700	2,200	-	2,700	2,700
1110306.51030 Over Time Labor			(600)	-	-	-
1110306.52010 FICA	4,000	4,200	(300)	-	200	200
1110306.52020 Medicare	900	1,000	(100)	-	100	100
1110306.52030 IMRF	1,400	1,900	(2,300)	-	500	500
1110306.52060 Insurance - Health/Dental	20,500	20,500	1,000	-	-	-
1110306.62050 Photo & Printing	3,600	3,600	2,200	-	-	-
1110306.62150 Repairs	400	400	400	-	-	-
1110306.65100 Supplies - Small Tools	500	500	500	-	-	-
Total Parking Enforcement	96,300	99,700	2,900	-	3,400	3,400

1110400 Fire Administration

1110400.51010 Full Time Labor	407,000	426,500	14,900	-	19,500	19,500
1110400.51030 Over Time Labor		500	(100)	-	500	500
1110400.52010 FICA	4,500	4,800	200	-	300	300
1110400.52020 Medicare	5,900	6,200	400	-	300	300
1110400.52030 IMRF	1,600	2,100	(2,200)	-	500	500
1110400.52060 Insurance - Health/Dental	61,500	61,500	3,400	-	-	-
1110400.52090 Insurance - Life			(400)	-	-	-
1110400.61090 Professional Services - Other	418,100	433,800	15,100	-	15,700	15,700
1110400.62010 Professional Development	1,300	2,500	(1,600)	-	1,200	1,200
1110400.62020 Membership Dues & Licenses	7,100	8,200	100	-	1,100	1,100
1110400.62030 Postage	100	100	100	-	-	-
1110400.62050 Photo & Printing	500	500	(400)	-	-	-
1110400.62060 Receptions & Ceremonials	1,500	1,500	-	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110400.62110 Employee Appreciation	700	700	100	-	-	-
1110400.62120 Education & Training	1,300	1,300	-	-	-	-
1110400.62150 Repairs		100	(200)	-	100	100
1110400.62160 Maintenance of Equipment	21,800	25,500	(300)	-	3,700	3,700
1110400.63050 Utilities - Mobile Phones	4,000	4,000	500	-	-	-
1110400.64604 Equipment Charges	27,600	6,300	5,200	-	(21,300)	(21,300)
1110400.64605 IT Charges	155,000	138,100	25,200	-	(16,900)	(16,900)
1110400.65010 Supplies - Books & Periodicals	500	200	-	-	(300)	(300)
1110400.65020 Supplies - Office	2,500	2,500	-	-	-	-
1110400.65120 Supplies - Department	300	300	-	-	-	-
1110400.65130 Business Expenses	1,500	500	-	-	(1,000)	(1,000)
1110400.66040 Furnishings & Small Equipment	400	400	100	-	-	-
Total Fire Administration	1,124,800	1,128,000	60,100	-	3,200	3,200

1110401 Fire Emergency Medical

1110401.61060 Professional Services - Med	18,500	19,800	4,400	-	1,300	1,300
1110401.61090 Professional Services - Other	62,400	59,500	16,600	-	(2,900)	(2,900)
1110401.62120 Education & Training	11,500	33,000	4,200	-	21,500	21,500
1110401.62150 Repairs		100	-	-	100	100
1110401.62160 Maintenance of Equipment	3,000	3,000	2,000	-	-	-
1110401.64604 Equipment Charges	125,500	28,800	23,900	-	(96,700)	(96,700)
1110401.65010 Supplies - Books & Periodicals			(900)	-	-	-
1110401.65030 Supplies - Clothing	700		200	-	(700)	(700)
1110401.65070 Supplies - Chemicals	2,000	2,200	(200)	-	200	200
1110401.65080 Supplies - Medical & Lab	10,500	10,500	1,200	-	-	-
1110401.65100 Supplies - Small Tools	1,500	1,500	600	-	-	-
1110401.65120 Supplies - Department	2,000	2,000	800	-	-	-
1110401.66040 Furnishings & Small Equipment	3,500	3,500	2,200	-	-	-
1110401.71040 Machinery & Equipment	56,000		(22,700)	-	(56,000)	(56,000)
Total Fire Emergency Medical	297,100	163,900	32,500	-	(133,200)	(133,200)

1110402 Fire Suppression & Training

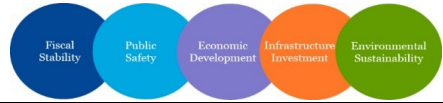
1110402.51010 Full Time Labor	5,632,000	5,934,200	439,200	-	302,200	302,200
1110402.51030 Over Time Labor	543,600	559,900	(121,400)	-	16,300	16,300
1110402.52020 Medicare	89,500	94,200	8,100	-	4,700	4,700
1110402.52060 Insurance - Health/Dental	1,045,500	1,045,500	115,700	-	-	-
1110402.52090 Insurance - Life			(6,200)	-	-	-
1110402.61090 Professional Services - Other	2,200	2,200	300	-	-	-
1110402.62020 Membership Dues & Licenses	8,300	8,800	-	-	500	500
1110402.62090 Laundry & Uniforms	800	800	700	-	-	-
1110402.62120 Education & Training	28,000	32,800	2,300	-	4,800	4,800
1110402.62160 Maintenance of Equipment	23,800	23,800	(3,700)	-	-	-
1110402.63040 Utilities - Telephone	100	100	100	-	-	-
1110402.64604 Equipment Charges	456,200	104,700	86,900	-	(351,500)	(351,500)
1110402.65010 Supplies - Books & Periodicals	600	600	300	-	-	-
1110402.65030 Supplies - Clothing	60,000	60,000	(12,800)	-	-	-
1110402.65040 Supplies - Repairs	1,600	1,600	-	-	-	-
1110402.65050 Supplies - Maintenance	300	300	100	-	-	-
1110402.65070 Supplies - Chemicals	2,000	2,000	200	-	-	-
1110402.65100 Supplies - Small Tools	3,400	3,400	100	-	-	-
1110402.65120 Supplies - Department	11,000	11,000	800	-	-	-
1110402.66040 Furnishings & Small Equipment	3,000	3,000	(2,800)	-	-	-
1110402.71040 Machinery & Equipment	620,000	565,000	620,000	-	(55,000)	(55,000)
Total Fire Suppression & Training	8,531,900	8,453,900	1,127,800	-	(78,000)	(78,000)

1110500 Building

1110500.51010 Full Time Labor	1,233,700	1,323,200	55,600	-	89,500	89,500
1110500.51020 Part Time Labor	178,600	195,300	37,300	-	16,700	16,700
1110500.51030 Over Time Labor	110,600	115,300	6,800	-	4,700	4,700
1110500.52010 FICA	93,700	100,300	7,700	-	6,600	6,600
1110500.52020 Medicare	22,100	23,700	1,800	-	1,600	1,600
1110500.52030 IMRF	30,800	42,400	(39,800)	-	11,600	11,600
1110500.52060 Insurance - Health/Dental	317,800	317,800	28,900	-	-	-
1110500.52090 Insurance - Life			(1,400)	-	-	-
1110500.61090 Professional Services - Other	376,600	384,400	204,300	-	7,800	7,800
1110500.62010 Professional Development	7,500	7,700	3,100	-	200	200
1110500.62020 Membership Dues & Licenses	1,300	1,300	600	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110500.62030 Postage	1,000	1,000	700	-	-	-
1110500.62050 Photo & Printing	2,500	3,000	900	-	500	500
1110500.62100 Activities Programming Costs	4,000	4,000	3,800	-	-	-
1110500.62110 Employee Appreciation	800	800	300	-	-	-
1110500.63050 Utilities - Mobile Phones	14,400	14,400	(800)	-	-	-
1110500.64604 Equipment Charges	72,100	87,700	5,500	-	15,600	15,600
1110500.64605 IT Charges	201,700	232,300	54,100	-	30,600	30,600
1110500.65010 Supplies - Books & Periodicals	4,400	1,500	2,800	-	(2,900)	(2,900)
1110500.65020 Supplies - Office	5,500	5,500	1,600	-	-	-
1110500.65030 Supplies - Clothing	2,000	2,000	1,600	-	-	-
1110500.65120 Supplies - Department			(1,900)	-	-	-
1110500.66040 Furnishings & Small Equipment	1,000	1,500	(1,300)	-	500	500
1110500.66060 Computer Software & Hardware	17,100	9,100	7,700	-	(8,000)	(8,000)
Total Building	2,699,100	2,874,100	380,000	-	175,000	175,000

1110501 Planning

1110501.51010 Full Time Labor	485,100	599,800	17,900	-	114,700	114,700
1110501.51020 Part Time Labor	34,900	45,400	21,500	-	10,500	10,500
1110501.51030 Over Time Labor			(800)	-	-	-
1110501.52010 FICA	31,600	39,100	3,300	-	7,500	7,500
1110501.52020 Medicare	7,500	9,400	700	-	1,900	1,900
1110501.52030 IMRF	9,700	15,500	(13,700)	-	5,800	5,800
1110501.52060 Insurance - Health/Dental	102,900	125,100	2,300	-	22,200	22,200
1110501.52090 Insurance - Life			(500)	-	-	-
1110501.61090 Professional Services - Other	291,400	190,900	268,500	-	(100,500)	(100,500)
1110501.62010 Professional Development	5,000	12,700	2,800	-	7,700	7,700
1110501.62020 Membership Dues & Licenses	5,100	6,000	1,000	-	900	900
1110501.62030 Postage	6,000	6,000	2,200	-	-	-
1110501.62050 Photo & Printing	500	500	300	-	-	-
1110501.62110 Employee Appreciation	600	600	200	-	-	-
1110501.64604 Equipment Charges	6,100	7,500	400	-	1,400	1,400
1110501.64605 IT Charges	108,800	83,400	7,300	-	(25,400)	(25,400)
1110501.65010 Supplies - Books & Periodicals		300	(100)	-	300	300
1110501.65020 Supplies - Office	5,500	5,500	600	-	-	-
1110501.65030 Supplies - Clothing	300	300	100	-	-	-
1110501.65130 Business Expenses	300	300	100	-	-	-
1110501.66040 Furnishings & Small Equipment	1,700	1,500	(100)	-	(200)	(200)
1110501.66060 Computer Software & Hardware	900	900	500	-	-	-
1110501.71030 Improvements Other Than Bldg	522,000	1,718,600	378,000	-	1,196,600	1,196,600
Total Planning	1,625,900	2,869,000	692,600	-	1,243,100	1,243,100

1110600 Public Works Administration

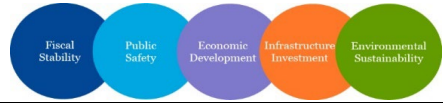
1110600.51010 Full Time Labor	434,400	453,100	(21,800)	-	18,700	18,700
1110600.51040 Car Allowance	4,100	4,100	-	-	-	-
1110600.52010 FICA	26,900	27,600	(1,300)	-	700	700
1110600.52020 Medicare	6,300	6,600	(300)	-	300	300
1110600.52030 IMRF	9,300	12,400	(14,900)	-	3,100	3,100
1110600.52060 Insurance - Health/Dental	83,700	83,700	4,600	-	-	-
1110600.52090 Insurance - Life			(500)	-	-	-
1110600.61040 Professional Services - Plan		6,000	-	-	6,000	6,000
1110600.61090 Professional Services - Other	1,400	1,400	300	-	-	-
1110600.62010 Professional Development	1,200	2,400	-	-	1,200	1,200
1110600.62020 Membership Dues & Licenses	1,600	1,500	500	-	(100)	(100)
1110600.62030 Postage	6,000	6,200	2,100	-	200	200
1110600.63050 Utilities - Mobile Phones	1,400	1,400	400	-	-	-
1110600.64605 IT Charges	152,500	112,900	14,200	-	(39,600)	(39,600)
1110600.65020 Supplies - Office	2,500	2,600	300	-	100	100
1110600.65030 Supplies - Clothing	1,200	1,200	900	-	-	-
Total Public Works Administration	732,400	723,100	(15,600)	-	(9,300)	(9,300)

1110601 Engineering

1110601.51010 Full Time Labor	511,200	550,100	5,700	-	38,900	38,900
1110601.51020 Part Time Labor	38,400	41,000	8,000	-	2,600	2,600
1110601.51030 Over Time Labor	10,000	10,400	5,300	-	400	400
1110601.52010 FICA	34,700	37,300	1,600	-	2,600	2,600
1110601.52020 Medicare	8,100	8,700	400	-	600	600

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110601.52030 IMRF	11,900	16,500	(16,800)	-	4,600	4,600
1110601.52060 Insurance - Health/Dental	102,500	102,500	5,600	-	-	-
1110601.52090 Insurance - Life			(600)	-	-	-
1110601.61090 Professional Services - Other	110,100	112,500	30,300	-	2,400	2,400
1110601.62010 Professional Development	2,400	2,600	1,600	-	200	200
1110601.62020 Membership Dues & Licenses	10,600	10,800	100	-	200	200
1110601.63050 Utilities - Mobile Phones	3,500	3,500	100	-	-	-
1110601.64604 Equipment Charges	12,300	14,900	1,000	-	2,600	2,600
1110601.64605 IT Charges	62,800	82,100	1,300	-	19,300	19,300
1110601.65020 Supplies - Office	500	500	100	-	-	-
1110601.65030 Supplies - Clothing	1,200	1,500	1,000	-	300	300
1110601.65100 Supplies - Small Tools	1,000	1,100	700	-	100	100
1110601.66060 Computer Software & Hardware	4,200	4,200	100	-	-	-
Total Engineering	925,400	1,000,200	45,300	-	74,800	74,800

1110602 Forestry

1110602.51010 Full Time Labor	229,200	244,700	43,200	-	15,500	15,500
1110602.51020 Part Time Labor	27,200	38,000	(4,500)	-	10,800	10,800
1110602.51030 Over Time Labor	3,600	3,800	1,700	-	200	200
1110602.52010 FICA	16,100	17,800	2,700	-	1,700	1,700
1110602.52020 Medicare	3,800	4,200	700	-	400	400
1110602.52030 IMRF	5,500	7,900	(6,200)	-	2,400	2,400
1110602.52060 Insurance - Health/Dental	56,000	57,100	2,900	-	1,100	1,100
1110602.52090 Insurance - Life			(200)	-	-	-
1110602.61090 Professional Services - Other	336,900	391,900	36,700	-	55,000	55,000
1110602.62010 Professional Development	1,500	1,500	100	-	-	-
1110602.62020 Membership Dues & Licenses	900	900	(600)	-	-	-
1110602.62140 Maintenance Tree Service	303,300	315,200	35,300	-	11,900	11,900
1110602.63030 Utilities - Clean/Waste Dispo	1,000	1,000	-	-	-	-
1110602.63050 Utilities - Mobile Phones	2,400	2,400	300	-	-	-
1110602.64604 Equipment Charges	12,400	15,100	900	-	2,700	2,700
1110602.64605 IT Charges	26,900	30,800	(3,800)	-	3,900	3,900
1110602.65020 Supplies - Office	300	300	200	-	-	-
1110602.65030 Supplies - Clothing	500	800	(500)	-	300	300
1110602.65060 Supplies - Landscaping	16,800	20,200	(300)	-	3,400	3,400
1110602.65100 Supplies - Small Tools	1,000	2,000	(500)	-	1,000	1,000
1110602.66060 Computer Software & Hardware	2,100	2,100	(400)	-	-	-
1110602.71030 Improvements Other Than Bldg	115,000	135,000	20,400	-	20,000	20,000
Total Forestry	1,162,600	1,292,500	128,300	-	129,900	129,900

1110603 Parking Administration & Construction

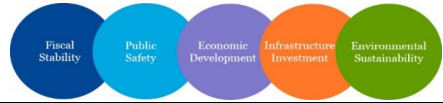
1110603.51020 Part Time Labor	9,100	9,700	2,500	-	600	600
1110603.52010 FICA	600	600	200	-	-	-
1110603.52020 Medicare	100	100	-	-	-	-
1110603.52030 IMRF	200	300	(100)	-	100	100
1110603.61090 Professional Services - Other	58,400	64,800	40,800	-	6,400	6,400
1110603.62070 Rent	76,100	73,900	66,300	-	(2,200)	(2,200)
1110603.63010 Utilities - Electric	50,000	50,000	13,600	-	-	-
1110603.63040 Utilities - Telephone	800	800	400	-	-	-
1110603.64010 Building Maintenance	60,000	60,000	15,300	-	-	-
1110603.65120 Supplies - Department	15,000	15,000	4,200	-	-	-
1110603.65130 Business Expenses			(800)	-	-	-
1110603.71030 Improvements Other Than Bldg	685,000	1,600,000	666,100	-	915,000	915,000
1110603.83001 Lease Principal Expense			(23,800)	-	-	-
1110603.83002 Lease Interest Expense			(21,100)	-	-	-
Total Parking Administration & Construction	955,300	1,875,200	763,600	-	919,900	919,900

1110610 Facilities - Maintenance

1110610.51010 Full Time Labor	270,000	282,200	39,400	-	12,200	12,200
1110610.51020 Part Time Labor	32,300	34,300	9,100	-	2,000	2,000
1110610.51030 Over Time Labor	14,800	15,500	13,000	-	700	700
1110610.52010 FICA	19,700	20,600	4,400	-	900	900
1110610.52020 Medicare	4,600	4,800	1,000	-	200	200
1110610.52030 IMRF	6,800	9,100	(6,800)	-	2,300	2,300
1110610.52060 Insurance - Health/Dental	73,800	70,700	3,900	-	(3,100)	(3,100)

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110610.52090 Insurance - Life			(300)	-	-	-
1110610.61090 Professional Services - Other	211,900	250,900	(16,100)	-	39,000	39,000
1110610.62010 Professional Development	4,000	4,000	3,800	-	-	-
1110610.62020 Membership Dues & Licenses	200	200	-	-	-	-
1110610.62090 Laundry & Uniforms	1,600	1,600	-	-	-	-
1110610.62160 Maintenance of Equipment	38,000	38,000	16,300	-	-	-
1110610.63010 Utilities - Electric	1,900	1,900	900	-	-	-
1110610.63020 Utilities - Gas Heating	18,200	18,200	15,100	-	-	-
1110610.63030 Utilities - Clean/Waste Dispo	15,600	10,100	(3,400)	-	(5,500)	(5,500)
1110610.63040 Utilities - Telephone	52,300	52,300	28,400	-	-	-
1110610.63050 Utilities - Mobile Phones	2,500	2,500	600	-	-	-
1110610.64010 Building Maintenance	232,600	195,900	73,300	-	(36,700)	(36,700)
1110610.64604 Equipment Charges	41,400	50,400	3,200	-	9,000	9,000
1110610.65010 Supplies - Books & Periodicals			(1,000)	-	-	-
1110610.65030 Supplies - Clothing	1,300	1,300	(400)	-	-	-
1110610.65050 Supplies - Maintenance	56,100	56,100	26,200	-	-	-
1110610.65100 Supplies - Small Tools	4,000	4,000	(2,600)	-	-	-
1110610.65120 Supplies - Department	3,000	3,000	2,700	-	-	-
1110610.65130 Business Expenses	1,100	1,100	-	-	-	-
1110610.66040 Furnishings & Small Equipment	10,100	10,100	5,100	-	-	-
1110610.66060 Computer Software & Hardware	7,000	7,000	500	-	-	-
1110610.71020 Bldg & Bldg Improvements	2,188,700	435,000	1,335,100	-	(1,753,700)	(1,753,700)
1110610.83001 Lease Principal Expense			(800)	-	-	-
1110610.83002 Lease Interest Expense			(1,500)	-	-	-
Total Facilities - Maintenance	3,313,500	1,580,900	1,549,100	-	(1,732,600)	(1,732,600)

1110740 MoveHP

1110740.71020 Bldg & Bldg Improvements	722,000	490,000	678,100	-	(232,000)	(232,000)
Total MoveHP	722,000	490,000	678,100	-	(232,000)	(232,000)

1110900 Historic Preservation Comsn

1110900.61090 Professional Services - Other	8,000	18,100	5,500	-	10,100	10,100
1110900.62020 Membership Dues & Licenses	300	300	100	-	-	-
1110900.62040 Advertising	400	500	-	-	100	100
1110900.62050 Photo & Printing	200	500	200	-	300	300
1110900.62120 Education & Training		400	-	-	400	400
1110900.65010 Supplies - Books & Periodicals		100	-	-	100	100
Total Historic Preservation Commission	9,000	19,800	6,000	-	10,800	10,800

1110901 Plan Commission

1110901.61090 Professional Services - Other	5,500	6,200	1,000	-	700	700
1110901.62040 Advertising	2,400	2,500	(100)	-	100	100
1110901.65020 Supplies - Office	100	100	100	-	-	-
1110901.65130 Business Expenses	100	100	100	-	-	-
Total Plan Commission	8,100	8,800	1,100	-	700	700

1110902 Housing Commission

1110902.61090 Professional Services - Other	6,800	6,900	600	-	100	100
1110902.62020 Membership Dues & Licenses	200	300	-	-	100	100
1110902.62100 Activities Programming Costs	300	500	300	-	200	200
1110902.65010 Supplies - Books & Periodicals		100	-	-	100	100
Total Housing Commission	7,300	7,800	800	-	500	500

1110903 Zoning Board of Appeals

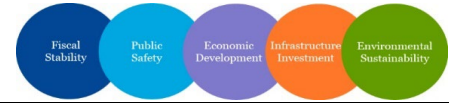
1110903.61090 Professional Services - Other	6,300	6,500	2,000	-	200	200
1110903.62040 Advertising	5,000	5,100	600	-	100	100
1110903.65130 Business Expenses	100	100	100	-	-	-
Total Zoning Board of Appeals	11,400	11,700	2,700	-	300	300

1110905 Board of Police & Fire Commissioners

1110905.61060 Professional Services - Med	23,700	23,000	(300)	-	(700)	(700)
1110905.61090 Professional Services - Other	9,000	9,000	1,500	-	-	-
1110905.62010 Professional Development	1,500	1,500	1,500	-	-	-
1110905.62020 Membership Dues & Licenses	400	400	400	-	-	-
1110905.62080 Travel Allowance		500	-	-	500	500

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1110905.62130 Recruitment Costs	37,700	19,500	22,400	-	(18,200)	(18,200)
1110905.65130 Business Expenses	500	600	300	-	100	100
Total Board of Police & Fire Commissioners	72,700	54,500	25,700	-	(18,200)	(18,200)

121 Multimodal Transportation Fund

1210620 Transit Pace

1210620.51010 Full Time Labor	463,000	481,400	13,500	-	18,400	18,400
1210620.51020 Part Time Labor	200,000	236,400	44,500	-	36,400	36,400
1210620.51030 Over Time Labor	26,500	27,700	18,300	-	1,200	1,200
1210620.52010 FICA	42,800	46,200	5,100	-	3,400	3,400
1210620.52020 Medicare	10,000	10,800	1,200	-	800	800
1210620.52030 IMRF	10,400	13,900	(13,700)	-	3,500	3,500
1210620.52060 Insurance - Health/Dental	140,800	120,300	7,400	-	(20,500)	(20,500)
1210620.52090 Insurance - Life			(600)	-	-	-
1210620.61060 Professional Services - Med	2,100	2,000	300	-	(100)	(100)
1210620.61090 Professional Services - Other	6,000	6,300	2,400	-	300	300
1210620.62150 Repairs	1,800	1,800	1,400	-	-	-
1210620.63040 Utilities - Telephone	1,800	1,800	500	-	-	-
1210620.64605 IT Charges	17,900	30,800	(5,100)	-	12,900	12,900
1210620.65020 Supplies - Office	1,700	1,700	800	-	-	-
1210620.65030 Supplies - Clothing	6,000	4,800	1,300	-	(1,200)	(1,200)
1210620.65120 Supplies - Department	26,800	27,800	12,900	-	1,000	1,000
Total Transit Pace	957,500	1,013,700	90,000	-	56,200	56,200

1210621 Transit Ravinia

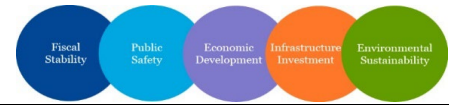
1210621.51010 Full Time Labor	46,400	11,800	5,100	-	(34,600)	(34,600)
1210621.51020 Part Time Labor	125,000	110,000	53,500	-	(15,000)	(15,000)
1210621.51030 Over Time Labor	52,500	54,700	14,800	-	2,200	2,200
1210621.52010 FICA	13,900	10,900	4,600	-	(3,000)	(3,000)
1210621.52020 Medicare	3,200	2,600	1,000	-	(600)	(600)
1210621.52030 IMRF	4,800	4,800	500	-	-	-
1210621.61060 Professional Services - Med	6,000	5,300	1,800	-	(700)	(700)
1210621.61090 Professional Services - Other	6,300	6,400	3,800	-	100	100
1210621.62150 Repairs	900	900	900	-	-	-
1210621.65020 Supplies - Office	600	600	-	-	-	-
1210621.65030 Supplies - Clothing	600	600	-	-	-	-
1210621.65120 Supplies - Department	7,900	8,000	(800)	-	100	100
Total Transit Ravinia	268,000	216,700	85,200	-	(51,300)	(51,300)

1210630 Street & Sidewalk

1210630.51010 Full Time Labor	728,900	766,700	155,500	-	37,800	37,800
1210630.51020 Part Time Labor	195,000	200,900	161,600	-	5,900	5,900
1210630.51030 Over Time Labor	197,200	205,500	76,600	-	8,300	8,300
1210630.52010 FICA	69,500	72,700	25,600	-	3,200	3,200
1210630.52020 Medicare	16,300	17,000	6,000	-	700	700
1210630.52030 IMRF	23,900	32,100	(14,700)	-	8,200	8,200
1210630.52060 Insurance - Health/Dental	184,500	191,300	9,700	-	6,800	6,800
1210630.52090 Insurance - Life			(700)	-	-	-
1210630.61060 Professional Services - Med	500	500	(200)	-	-	-
1210630.61090 Professional Services - Other	497,800	502,000	173,500	-	4,200	4,200
1210630.62020 Membership Dues & Licenses	300	500	100	-	200	200
1210630.62090 Laundry & Uniforms	4,100	4,200	400	-	100	100
1210630.62120 Education & Training	3,000	3,500	1,500	-	500	500
1210630.62160 Maintenance of Equipment	216,500	222,000	39,300	-	5,500	5,500
1210630.62230 Reimbursements	100	100	-	-	-	-
1210630.63010 Utilities - Electric	220,000	225,500	32,800	-	5,500	5,500
1210630.63030 Utilities - Clean/Waste Dispo	18,000	19,000	3,100	-	1,000	1,000
1210630.63050 Utilities - Mobile Phones	1,500	1,500	(900)	-	-	-
1210630.64604 Equipment Charges	741,700	901,900	57,000	-	160,200	160,200
1210630.64605 IT Charges	9,000	10,300	1,300	-	1,300	1,300
1210630.65020 Supplies - Office	500	600	200	-	100	100
1210630.65030 Supplies - Clothing	6,000	6,200	2,500	-	200	200
1210630.65040 Supplies - Repairs	90,000	92,300	20,100	-	2,300	2,300
1210630.65050 Supplies - Maintenance	12,500	13,500	5,400	-	1,000	1,000
1210630.65070 Supplies - Chemicals	354,000	365,000	115,200	-	11,000	11,000

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
1210630.65100 Supplies - Small Tools	2,000	4,000	-	-	2,000	2,000
1210630.65110 Supplies - Traffic Control	25,000	27,000	1,900	-	2,000	2,000
1210630.65120 Supplies - Department	5,000	6,000	900	-	1,000	1,000
1210630.65130 Business Expenses	1,500	1,500	600	-	-	-
1210630.66060 Computer Software & Hardware	1,800	1,800	300	-	-	-
1210630.71030 Improvements Other Than Bldg	100,000	100,000	5,700	-	-	-
1210630.71050 Infrastructure	253,000	120,000	226,800	-	(133,000)	(133,000)
Total Street & Sidewalk	3,979,100	4,115,100	1,107,200	-	136,000	136,000

122 Motor Fuel Tax Fund

1220640.92609 Transfer To Capital Projects	1,201,200	1,346,200	(612,800)	-	145,000	145,000
Total Motor Fuel Tax	1,201,200	1,346,200	(612,800)	-	145,000	145,000

124 E911 Fund

12403.62150 Repairs	8,900	7,000	8,900	-	(1,900)	(1,900)
12403.62160 Maintenance of Equipment	3,700	3,800	200	-	100	100
12403.63040 Utilities - Telephone	15,000	15,000	(200)	-	-	-
12403.92601 Transfer To General Fund	675,000	675,000	50,000	-	-	-
12404.62160 Maintenance of Equipment	1,800	1,800	-	-	-	-
12404.71040 Machinery & Equipment	10,000	10,000	10,000	-	-	-
Total E911 Fund	714,400	712,600	68,900	-	(1,800)	(1,800)

128 Public Safety Pension Levy

12803.92618 Transfer To PD Pen Fund	3,309,800	3,815,900	(61,200)	-	506,100	506,100
12804.92619 Transfer To FD Pen Fund	3,022,600	3,115,500	91,800	-	92,900	92,900
Total Public Safety Pension Levy	6,332,400	6,931,400	30,700	-	599,000	599,000

129 Sustainability Fund

12901.51010 Full Time Labor		79,900	-	-	79,900	79,900
12901.51020 Part Time Labor	42,200	44,000	6,900	-	1,800	1,800
12901.52010 FICA	2,600	7,700	500	-	5,100	5,100
12901.52020 Medicare	600	1,800	100	-	1,200	1,200
12901.52030 IMRF	500	2,800	(700)	-	2,300	2,300
12901.52060 Insurance - Health/Dental		20,500	-	-	20,500	20,500
12901.61090 Professional Services - Other	32,000	22,200	10,000	-	(9,800)	(9,800)
12901.62020 Membership Dues & Licenses	15,500	15,500	-	-	-	-
12901.62100 Activities Programming Costs	7,100	7,900	7,100	-	800	800
12901.65130 Business Expenses	5,500	5,800	5,400	-	300	300
12901.92601 Transfer To General Fund			(174,500)	-	-	-
12901.92609 Transfer To Capital Projects	139,000		39,000	-	(139,000)	(139,000)
12901.92610 Transfer To Parking Fund			-	-	-	-
12901.92612 Transfer To Sewer Fund	870,000		870,000	-	(870,000)	(870,000)
12901.92617 Transfer To Equipment Fund	20,000	55,000	20,000	-	35,000	35,000
Total Sustainability Fund	1,135,100	263,000	783,800	-	(872,100)	(872,100)

131 Debt Service Fund

13102.81010 Bond Principal	1,365,000	1,895,000	585,000	-	530,000	530,000
13102.81020 Bond Interest	577,300	912,400	42,500	-	335,100	335,100
13102.81030 Bond Administration Fee	3,000	3,300	1,700	-	300	300
13102.81060 Bond Issuance Costs		152,000	(151,100)	-	152,000	152,000
Total Debt Service Fund	1,945,300	2,962,700	478,100	-	1,017,400	1,017,400

141 Streets & Other Capital Project Fund

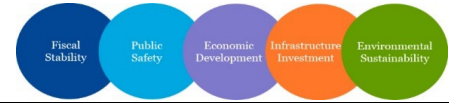
1410700.71020 Bldg & Bldg Improvements	450,000	5,550,000	450,000	-	5,100,000	5,100,000
1410700.92613 Transfer To Debt Service		152,000	-	-	152,000	152,000
1410710.71030 Improvements Other Than Bldg	7,819,100	11,105,200	3,896,700	-	3,286,100	3,286,100
1410720.71020 Bldg & Bldg Improvements	3,308,900		(1,050,800)	-	(3,308,900)	(3,308,900)
1410720.83001 Lease Principal Expense			(39,900)	-	-	-
1410720.83002 Lease Interest Expense			(27,600)	-	-	-
Total Streets & Other Capital Project Fund	11,577,900	16,807,200	3,228,400	-	5,229,300	5,229,300

143 TIF - Ravinia Fund

1430730.71030 Improvements Other Than Bldg	177,000		177,000	-	(177,000)	(177,000)
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CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
Total TIF - Ravinia Fund	177,000	-	177,000	-	(177,000)	(177,000)

144 TIF - Briergate Fund

144.92609 Transfer To Capital Projects	285,000	240,000	235,000	-	(45,000)	(45,000)
144.92611 Transfer to Water Fund	570,000	485,000	545,000	-	(85,000)	(85,000)
144.92612 Transfer to Sewer Fund	1,087,000	885,000	1,062,000	-	(202,000)	(202,000)
1440730.71030 Improvements Other Than Bldg		586,600	-	-	586,600	586,600
Total TIF - Briergate Fund	1,942,000	2,196,600	1,842,000	-	254,600	254,600

212 Water Fund

2120660 Water Production

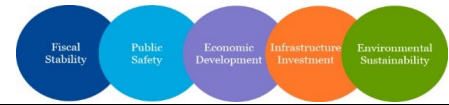
2120660.51010 Full Time Labor	1,039,600	1,095,900	46,300	-	56,300	56,300
2120660.51030 Over Time Labor	56,900	58,600	3,400	-	1,700	1,700
2120660.52010 FICA	68,000	71,600	4,700	-	3,600	3,600
2120660.52020 Medicare	15,900	16,700	1,100	-	800	800
2120660.52030 IMRF	23,400	31,600	(32,100)	-	8,200	8,200
2120660.52060 Insurance - Health/Dental	225,500	225,500	12,200	-	-	-
2120660.52090 Insurance - Life			(1,200)	-	-	-
2120660.61090 Professional Services - Other	12,000	29,000	6,600	-	17,000	17,000
2120660.62010 Professional Development	500	2,500	500	-	2,000	2,000
2120660.62020 Membership Dues & Licenses	7,000	6,700	500	-	(300)	(300)
2120660.62030 Postage	1,700	3,400	1,200	-	1,700	1,700
2120660.62050 Photo & Printing	700	3,000	(1,600)	-	2,300	2,300
2120660.62090 Laundry & Uniforms	2,200	2,200	-	-	-	-
2120660.62120 Education & Training	2,200	3,500	1,600	-	1,300	1,300
2120660.62160 Maintenance of Equipment	30,000	85,200	(56,500)	-	55,200	55,200
2120660.63010 Utilities - Electric	510,000	500,000	215,000	-	(10,000)	(10,000)
2120660.63020 Utilities - Gas Heating	47,000	46,600	(4,800)	-	(400)	(400)
2120660.63030 Utilities - Clean/Waste Dispo	65,000	60,100	(22,500)	-	(4,900)	(4,900)
2120660.63040 Utilities - Telephone	600	1,800	300	-	1,200	1,200
2120660.63050 Utilities - Mobile Phones	300	200	(100)	-	(100)	(100)
2120660.64010 Building Maintenance	15,000	20,000	6,000	-	5,000	5,000
2120660.64604 Equipment Charges	7,800	9,500	600	-	1,700	1,700
2120660.64605 IT Charges	63,000	71,800	(44,600)	-	8,800	8,800
2120660.65010 Supplies - Books & Periodicals		200	-	-	200	200
2120660.65020 Supplies - Office	2,500	1,700	500	-	(800)	(800)
2120660.65030 Supplies - Clothing	5,000	5,000	2,300	-	-	-
2120660.65040 Supplies - Repairs			(800)	-	-	-
2120660.65050 Supplies - Maintenance	32,000	36,000	(5,700)	-	4,000	4,000
2120660.65070 Supplies - Chemicals	300,000	300,000	51,100	-	-	-
2120660.65080 Supplies - Medical & Lab	12,000	12,000	(1,300)	-	-	-
2120660.65100 Supplies - Small Tools	500	2,000	(400)	-	1,500	1,500
2120660.65140 Gas, Oil & Anti-Freeze	8,000	8,400	(100)	-	400	400
2120660.66040 Furnishings & Small Equipment		500	(1,900)	-	500	500
2120660.66060 Computer Software & Hardware	19,000	19,100	6,900	-	100	100
Total Water Production	2,573,200	2,730,300	187,100	-	157,100	157,100

2120661 Water Distribution

2120661.51010 Full Time Labor	506,100	537,700	(9,700)	-	31,600	31,600
2120661.51030 Over Time Labor	44,200	45,500	6,300	-	1,300	1,300
2120661.52010 FICA	34,100	36,200	300	-	2,100	2,100
2120661.52020 Medicare	8,000	8,500	100	-	500	500
2120661.52030 IMRF	11,700	16,000	(17,700)	-	4,300	4,300
2120661.52060 Insurance - Health/Dental	139,100	136,700	7,500	-	(2,400)	(2,400)
2120661.52090 Insurance - Life			(600)	-	-	-
2120661.61060 Professional Services - Med	1,000	1,000	300	-	-	-
2120661.61090 Professional Services - Other	149,300	150,500	(19,500)	-	1,200	1,200
2120661.62020 Membership Dues & Licenses	900	1,000	700	-	100	100
2120661.62090 Laundry & Uniforms	2,000	2,000	300	-	-	-
2120661.62120 Education & Training	1,100	1,300	800	-	200	200
2120661.62160 Maintenance of Equipment	41,000	42,000	4,500	-	1,000	1,000
2120661.62230 Reimbursements	100	100	100	-	-	-
2120661.63030 Utilities - Clean/Waste Dispo	18,000	18,000	5,100	-	-	-
2120661.63050 Utilities - Mobile Phones	2,400	2,400	1,500	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
2120661.64604 Equipment Charges	314,000	381,800	24,100	-	67,800	67,800
2120661.64605 IT Charges	17,900	10,300	2,500	-	(7,600)	(7,600)
2120661.65030 Supplies - Clothing	4,500	5,000	1,100	-	500	500
2120661.65050 Supplies - Maintenance	40,000	37,000	1,700	-	(3,000)	(3,000)
2120661.65100 Supplies - Small Tools	1,500	1,600	-	-	100	100
2120661.65110 Supplies - Traffic Control	1,500	1,500	-	-	-	-
2120661.65120 Supplies - Department	22,000	24,000	1,500	-	2,000	2,000
2120661.65130 Business Expenses	2,200	2,400	400	-	200	200
2120661.66060 Computer Software & Hardware	900	5,900	600	-	5,000	5,000
2120661.71040 Machinery & Equipment	15,000	20,000	(3,300)	-	5,000	5,000
Total Water Distribution	1,378,600	1,488,300	8,600	-	109,700	109,700

2120662 Water Meters

2120662.51010 Full Time Labor	235,800	238,900	(15,000)	-	3,100	3,100
2120662.51030 Over Time Labor	23,600	24,300	5,300	-	700	700
2120662.52010 FICA	16,100	16,300	(400)	-	200	200
2120662.52020 Medicare	3,800	3,800	(100)	-	-	-
2120662.52030 IMRF	5,500	7,200	(8,600)	-	1,700	1,700
2120662.52060 Insurance - Health/Dental	61,500	61,500	3,300	-	-	-
2120662.52090 Insurance - Life			(300)	-	-	-
2120662.61090 Professional Services - Other	1,000	4,000	1,000	-	3,000	3,000
2120662.62020 Membership Dues & Licenses	300	300	100	-	-	-
2120662.62090 Laundry & Uniforms	900	900	100	-	-	-
2120662.62120 Education & Training	1,100	1,600	100	-	500	500
2120662.62230 Reimbursements	100	100	100	-	-	-
2120662.63010 Utilities - Electric	2,400	2,400	1,100	-	-	-
2120662.63050 Utilities - Mobile Phones	4,900	4,900	2,200	-	-	-
2120662.65010 Supplies - Books & Periodicals	300	400	100	-	100	100
2120662.65040 Supplies - Repairs	13,000	35,000	500	-	22,000	22,000
2120662.65100 Supplies - Small Tools	1,500	1,600	-	-	100	100
2120662.65120 Supplies - Department	76,400	49,500	13,500	-	(26,900)	(26,900)
2120662.66060 Computer Software & Hardware	38,000	42,500	17,400	-	4,500	4,500
2120662.71040 Machinery & Equipment	100,000	100,000	30,700	-	-	-
Total Water Meters	586,000	595,200	51,000	-	9,200	9,200

2120663 Water Capital Projects

2120663.71020 Bldg & Bldg Improvements	1,061,000	2,036,000	757,300	-	975,000	975,000
2120663.71030 Improvements Other Than Bldg	5,097,000	2,250,000	2,309,600	-	(2,847,000)	(2,847,000)
2120663.81010 Bond Principal	2,230,100	2,354,900	149,800	-	124,800	124,800
2120663.81020 Bond Interest	1,002,000	940,600	(140,600)	-	(61,400)	(61,400)
2120663.81030 Bond Administration Fee	2,500	2,700	(200)	-	200	200
2120663.92601 Transfer To General Fund	1,540,600	1,584,800	102,600	-	44,200	44,200
Total Water Capital Projects	10,933,200	9,169,000	3,178,400	-	(1,764,200)	(1,764,200)

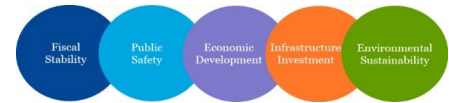
214 Sewer Fund

2140670 Storm Sewer

2140670.51010 Full Time Labor	237,400	244,700	29,600	-	7,300	7,300
2140670.51030 Over Time Labor	21,600	22,200	16,100	-	600	600
2140670.52010 FICA	16,100	16,600	3,000	-	500	500
2140670.52020 Medicare	3,800	3,900	700	-	100	100
2140670.52030 IMRF	5,500	7,300	(5,800)	-	1,800	1,800
2140670.52060 Insurance - Health/Dental	61,500	61,500	3,300	-	-	-
2140670.52090 Insurance - Life			(300)	-	-	-
2140670.61030 Professional Services - Engr	1,000	1,000	-	-	-	-
2140670.61090 Professional Services - Other	35,700	36,500	1,200	-	800	800
2140670.62090 Laundry & Uniforms	1,500	1,600	-	-	100	100
2140670.62120 Education & Training	2,500	2,700	1,500	-	200	200
2140670.62160 Maintenance of Equipment	1,500	1,600	1,500	-	100	100
2140670.62230 Reimbursements	100	100	100	-	-	-
2140670.63030 Utilities - Clean/Waste Dispo	13,000	13,000	1,000	-	-	-
2140670.64604 Equipment Charges	268,100	326,000	20,600	-	57,900	57,900
2140670.64605 IT Charges	17,900	10,300	10,200	-	(7,600)	(7,600)
2140670.65050 Supplies - Maintenance	28,000	29,000	1,000	-	1,000	1,000
2140670.65100 Supplies - Small Tools	1,400	1,400	400	-	-	-
2140670.65110 Supplies - Traffic Control	1,500	1,500	-	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
2140670.65120 Supplies - Department	600	700	600	-	100	100
2140670.66060 Computer Software & Hardware	2,100	2,200	300	-	100	100
2140670.71030 Improvements Other Than Bldg	5,963,000	2,928,000	2,333,800	-	(3,035,000)	(3,035,000)
2140670.81010 Bond Principal	294,300	308,000	79,800	-	13,700	13,700
2140670.81020 Bond Interest	83,300	72,100	500	-	(11,200)	(11,200)
2140670.81030 Bond Administration Fee	500	400	400	-	(100)	(100)
Total Storm Sewer	7,061,800	4,092,000	2,499,500	-	(2,969,800)	(2,969,800)

2140671 Sanitary Sewer

2140671.51010 Full Time Labor	595,100	624,300	(1,400)	-	29,200	29,200
2140671.51020 Part Time Labor	37,500	38,600	37,500	-	1,100	1,100
2140671.51030 Over Time Labor	54,700	56,400	3,400	-	1,700	1,700
2140671.52010 FICA	42,600	44,600	3,200	-	2,000	2,000
2140671.52020 Medicare	10,000	10,400	800	-	400	400
2140671.52030 IMRF	14,600	19,700	(19,800)	-	5,100	5,100
2140671.52060 Insurance - Health/Dental	152,700	150,300	8,100	-	(2,400)	(2,400)
2140671.52090 Insurance - Life			(700)	-	-	-
2140671.61090 Professional Services - Other	40,900	41,100	(100)	-	200	200
2140671.62020 Membership Dues & Licenses	200	300	-	-	100	100
2140671.62090 Laundry & Uniforms	2,300	2,400	600	-	100	100
2140671.62120 Education & Training	2,400	3,500	1,600	-	1,100	1,100
2140671.62150 Repairs	5,000	5,200	(200)	-	200	200
2140671.62160 Maintenance of Equipment	5,500	5,700	900	-	200	200
2140671.62230 Reimbursements	100	100	100	-	-	-
2140671.63010 Utilities - Electric	4,000	4,100	400	-	100	100
2140671.63020 Utilities - Gas Heating	1,200	1,300	300	-	100	100
2140671.63030 Utilities - Clean/Waste Dispo	14,000	14,000	1,100	-	-	-
2140671.63050 Utilities - Mobile Phones	1,900	2,000	(600)	-	100	100
2140671.64604 Equipment Charges	268,100	326,000	20,600	-	57,900	57,900
2140671.64605 IT Charges		10,300	-	-	10,300	10,300
2140671.65030 Supplies - Clothing	4,000	4,500	1,500	-	500	500
2140671.65050 Supplies - Maintenance	30,600	30,900	500	-	300	300
2140671.65070 Supplies - Chemicals	2,500	2,600	1,000	-	100	100
2140671.65100 Supplies - Small Tools	1,200	1,300	200	-	100	100
2140671.65110 Supplies - Traffic Control	1,300	1,300	300	-	-	-
2140671.65120 Supplies - Department	1,000	1,100	500	-	100	100
2140671.66060 Computer Software & Hardware	4,500	4,500	(1,200)	-	-	-
2140671.71030 Improvements Other Than Bldg	1,492,000	1,570,000	1,209,600	-	78,000	78,000
2140671.71040 Machinery & Equipment	212,000	100,000	(128,900)	-	(112,000)	(112,000)
2140671.81010 Bond Principal	240,800	252,000	65,300	-	11,200	11,200
2140671.81020 Bond Interest	68,200	59,000	600	-	(9,200)	(9,200)
2140671.81030 Bond Administration Fee	400	400	200	-	-	-
Total Sanitary Sewer	3,311,300	3,387,600	1,205,700	-	76,300	76,300

221 Insurance Fund

2210800.61060 Professional Services - Med	6,324,200	6,854,300	478,100	-	530,100	530,100
2210800.61090 Professional Services - Other	11,400	26,500	5,300	-	15,100	15,100
2210800.65080 Supplies - Medical & Lab			(1,300)	-	-	-
2210801.61090 Professional Services - Other	33,000	34,000	9,700	-	1,000	1,000
2210801.62100 Activities Programming Costs	300	6,700	(400)	-	6,400	6,400
2210801.62120 Education & Training	2,400	3,700	500	-	1,300	1,300
2210801.62150 Repairs	2,100	2,100	(1,200)	-	-	-
2210801.65020 Supplies - Office	100	100	100	-	-	-
2210801.65120 Supplies - Department	300	300	300	-	-	-
2210801.66040 Furnishings & Small Equipment	5,300	5,300	5,200	-	-	-
2210801.66060 Computer Software & Hardware	18,500	18,900	8,100	-	400	400
2210801.71040 Machinery & Equipment			(3,900)	-	-	-
Total Insurance Fund	6,397,400	6,951,800	500,300	-	554,400	554,400

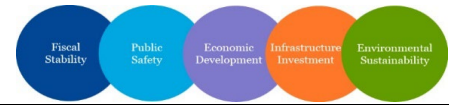
222 Equip Maint & Replacement Fund

2220810 Equip Maint & Replacement - PW

2220810.51010 Full Time Labor	433,300	467,900	30,100	-	34,600	34,600
2220810.51030 Over Time Labor	12,200	12,500	4,300	-	300	300
2220810.52010 FICA	27,600	29,800	2,700	-	2,200	2,200

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
2220810.52020 Medicare	6,500	7,000	700	-	500	500
2220810.52030 IMRF	9,500	13,200	(12,300)	-	3,700	3,700
2220810.52060 Insurance - Health/Dental	112,300	112,300	6,000	-	-	-
2220810.52090 Insurance - Life			(500)	-	-	-
2220810.61090 Professional Services - Other	1,600	1,600	900	-	-	-
2220810.62010 Professional Development	200	200	200	-	-	-
2220810.62020 Membership Dues & Licenses	500	500	400	-	-	-
2220810.62090 Laundry & Uniforms	4,500	4,200	(200)	-	(300)	(300)
2220810.62120 Education & Training	4,500	4,500	2,700	-	-	-
2220810.62150 Repairs	65,000	67,200	22,600	-	2,200	2,200
2220810.62160 Maintenance of Equipment	11,000	11,000	1,200	-	-	-
2220810.63030 Utilities - Clean/Waste Dispo	3,000	3,000	2,100	-	-	-
2220810.63040 Utilities - Telephone	1,000	1,000	300	-	-	-
2220810.64605 IT Charges	44,900	41,000	14,200	-	(3,900)	(3,900)
2220810.65020 Supplies - Office	500	1,000	(500)	-	500	500
2220810.65030 Supplies - Clothing	2,000	2,000	300	-	-	-
2220810.65040 Supplies - Repairs	190,000	200,000	30,400	-	10,000	10,000
2220810.65100 Supplies - Small Tools	7,100	7,100	2,200	-	-	-
2220810.65120 Supplies - Department	1,300	1,300	1,300	-	-	-
2220810.65140 Gas, Oil & Anti-Freeze	200,000	200,000	(16,900)	-	-	-
2220810.66060 Computer Software & Hardware	17,500	17,500	3,300	-	-	-
2220810.71040 Machinery & Equipment	645,000	1,125,000	40,100	-	480,000	480,000
Total Equip Maint & Replacement - PW	1,800,700	2,330,600	135,300	-	529,900	529,900

2220820 Equip Maint & Replacement - IT

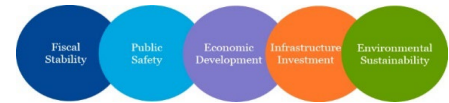
2220820.51010 Full Time Labor	449,200	491,200	60,700	-	42,000	42,000
2220820.52010 FICA	27,000	29,400	4,600	-	2,400	2,400
2220820.52020 Medicare	6,500	7,100	1,100	-	600	600
2220820.52030 IMRF	9,000	12,700	(10,300)	-	3,700	3,700
2220820.52060 Insurance - Health/Dental	88,200	88,200	24,300	-	-	-
2220820.52090 Insurance - Life			(400)	-	-	-
2220820.61090 Professional Services - Other	298,600	257,200	12,700	-	(41,400)	(41,400)
2220820.62010 Professional Development	3,200	4,000	1,900	-	800	800
2220820.62020 Membership Dues & Licenses	400	400	(700)	-	-	-
2220820.62080 Travel Allowance	200	200	200	-	-	-
2220820.62120 Education & Training	4,000	4,000	4,000	-	-	-
2220820.62160 Maintenance of Equipment	487,700	504,100	61,700	-	16,400	16,400
2220820.63050 Utilities - Mobile Phones	500	500	400	-	-	-
2220820.65100 Supplies - Small Tools	3,000	3,000	1,900	-	-	-
2220820.65120 Supplies - Department	1,500	1,500	700	-	-	-
2220820.66040 Furnishings & Small Equipment	1,500	1,500	-	-	-	-
2220820.66060 Computer Software & Hardware	18,000	20,000	11,000	-	2,000	2,000
2220820.71060 IT Software & Equipment	570,000	997,000	473,500	-	427,000	427,000
2220820.83000 Lease Principal			(36,400)	-	-	-
2220820.83002 Lease Interest Expense			(12,300)	-	-	-
Total Equip Maint & Replacement - IT	1,968,500	2,422,000	598,300	-	453,500	453,500

2220830 Equip Maint & Replacement - PD

2220830.51010 Full Time Labor	88,800	74,300	(2,600)	-	(14,500)	(14,500)
2220830.51030 Over Time Labor	4,300	4,400	2,600	-	100	100
2220830.52010 FICA	5,800	4,900	300	-	(900)	(900)
2220830.52020 Medicare	1,300	1,100	-	-	(200)	(200)
2220830.52030 IMRF	2,000	2,200	(2,900)	-	200	200
2220830.52060 Insurance - Health/Dental	20,500	20,500	1,100	-	-	-
2220830.52090 Insurance - Life			(100)	-	-	-
2220830.61090 Professional Services - Other	400	500	400	-	100	100
2220830.62120 Education & Training	500	500	500	-	-	-
2220830.62150 Repairs	22,600	22,900	4,100	-	300	300
2220830.62160 Maintenance of Equipment	400	400	-	-	-	-
2220830.63030 Utilities - Clean/Waste Dispo	2,500	3,000	500	-	500	500
2220830.65030 Supplies - Clothing	600	600	300	-	-	-
2220830.65100 Supplies - Small Tools	1,300	1,400	600	-	100	100
2220830.65120 Supplies - Department	34,100	34,800	15,900	-	700	700
2220830.65140 Gas, Oil & Anti-Freeze	80,000	80,000	(2,800)	-	-	-
2220830.71040 Machinery & Equipment	54,000	552,100	(39,300)	-	498,100	498,100
Total Equip Maint & Replacement - PD	318,900	803,400	(21,500)	-	484,500	484,500

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

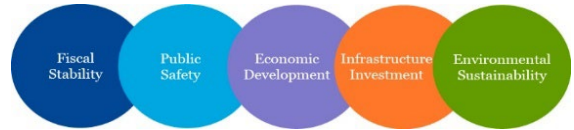


Description	2023 Estimate	2024 Budget	'23E vs.		'24B vs.	
			'22A	'23B	'23B	'23E
2220840 Equip Maint & Replacement - FD						
2220840.51010 Full Time Labor	99,100	103,600	4,000	-	4,500	4,500
2220840.51030 Over Time Labor	900	900	800	-	-	-
2220840.52010 FICA	6,200	6,500	500	-	300	300
2220840.52020 Medicare	1,500	1,500	200	-	-	-
2220840.52030 IMRF	2,100	2,900	(2,900)	-	800	800
2220840.52060 Insurance - Health/Dental	20,500	20,500	1,100	-	-	-
2220840.52090 Insurance - Life			(100)	-	-	-
2220840.61090 Professional Services - Other	700	700	400	-	-	-
2220840.62120 Education & Training	400	400	100	-	-	-
2220840.62150 Repairs	11,000	13,000	2,700	-	2,000	2,000
2220840.62160 Maintenance of Equipment	5,500	3,000	4,000	-	(2,500)	(2,500)
2220840.65030 Supplies - Clothing	700	700	200	-	-	-
2220840.65100 Supplies - Small Tools	1,200	1,200	500	-	-	-
2220840.65120 Supplies - Department	46,800	50,000	5,100	-	3,200	3,200
2220840.65140 Gas, Oil & Anti-Freeze	44,000	44,000	(17,100)	-	-	-
2220840.71040 Machinery & Equipment		260,000	(649,500)	-	260,000	260,000
Total Equip Maint & Replacement - FD	240,500	508,800	(650,100)	-	268,300	268,300
321 Housing Trust Fund						
32105.51010 Full Time Labor	33,500	35,200	2,500	-	1,700	1,700
32105.52010 FICA	2,100	2,200	200	-	100	100
32105.52020 Medicare	500	500	100	-	-	-
32105.52030 IMRF	700	1,000	(1,000)	-	300	300
32105.52060 Insurance - Health/Dental	9,800	8,200	3,700	-	(1,600)	(1,600)
32105.62100 Activities Programming Costs	342,500	354,700	(1,012,500)	-	12,200	12,200
Total Housing Trust Fund	389,100	401,800	(1,007,000)	-	12,700	12,700
Grand Total	122,463,500	127,070,200	29,062,300	-	4,606,700	4,606,700

CITY OF HIGHLAND PARK

DEMOGRAPHICS

LAST TEN FISCAL YEARS



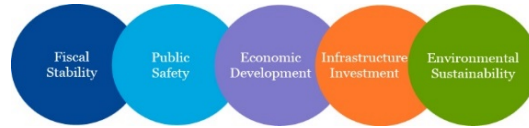
Fiscal Year	Population ¹	Per Capita Income ¹	School Enrollment ²	Unemployment Rate ³	Total Personal Income ⁴	Median Age ¹	College Degree ¹
2013	29,763	67,267	6,351	6.3%	2,002,067,721	45.4	68.2%
2014	29,763	65,555	6,236	5.0%	1,951,113,465	45.2	67.6%
2015	29,871	68,688	6,475	5.1%	2,051,779,248	45.4	69.5%
2016	29,743	73,056	6,133	3.9%	2,172,904,608	45.8	71.1%
2017	29,641	77,511	6,101	3.2%	2,297,503,551	45.0	71.0%
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%

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	2022	
	Employees	% Total Municipal Employment
Highland Park Hospital	1,200	8.3%
Ravinia Festival	752 (1)	5.2%
Township High School District 113	652 (1)	4.5%
North Shore School District 112	535	3.7%
TrueNorth Educational Cooperative 804	420	2.9%
City of Highland Park	259 (1)	1.8%
First Bank of Highland Park	128	0.9%
Dick Blick Holdings	100 (1)	0.7%
Highland Park Post Office	85	0.6%
Ravinia Plumbing & Heating	80	0.6%
Total	4,211	29.1%

Nine Years Prior

Employer	2013	
	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	246	1.7%
Highland Park Public Library	97	0.7%
Highland Park Post Office	85	0.6%
First Bank of Highland Park	84	0.6%
Mesirow Financial	70	0.5%
Total	4,116	28.6%

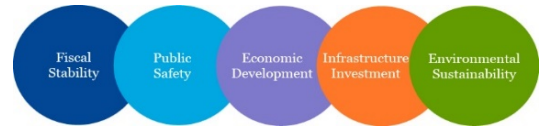
Notes:

(1) Includes full-time and seasonal employees

(2) Data Source - 2021/2012 IL Mfr. Directory, 2021/2012 IL Services Directory, City records

CITY OF HIGHLAND PARK

PRINCIPAL TAXPAYERS



Last Fiscal Year

Taxpayer ¹	Business/Service	12/31/2022 Equalized Assessed Valuation ²	as a % of Total EAV
Albion Jacobs Highland Park LLC	Real Property	14,980,109	0.63%
T Renaissance IL LLC	Business/Retail Center	8,849,115	0.37%
SE McGovern House Transitory LLC	Real Property	8,554,811	0.36%
Federal Realty Investment Trust	Business/Retail Center	7,862,703	0.33%
Midwest Family Housing LLC	Real Property	7,778,875	0.33%
One Highland Park LLC	Real Property	7,242,474	0.30%
Americana Associates	Real Property	6,917,996	0.29%
Elston Avenue Real Estate Company LLC	Real Property	5,799,875	0.24%
799 Central Ave 10775611 LLC	Real Property	4,960,343	0.21%
James & Wendy Abrams	Real Property	4,610,328	0.19%
	Total	77,556,629	3.24%
	2021 Total EAV	2,392,123,617	
	Percentage of Total	3.24%	

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	9,930,977	0.48%
Midwest Family Housing LLC	Real Property	8,892,593	0.43%
Federal Realty Investment Trust	Business/Retail Center	6,535,843	0.32%
Highland Park Associates II LLC	Real Property	4,340,741	0.21%
Klairmont Family Associates	Business/Retail Center	4,296,505	0.21%
Americana Apartments	Apartments	3,921,248	0.19%
Sunset Food Mart, Inc.	Retail Property - Grocery Store	3,599,737	0.17%
Ameritech-Illinois	Utility	3,577,495	0.17%
Evergreen Real Estate Services	Real Property	3,097,201	0.15%
RSV Partners	Real Property	2,767,485	0.13%
	Total	50,959,825	2.47%
	2012 Total EAV	2,063,609,750	
	Percentage of Total	2.47%	

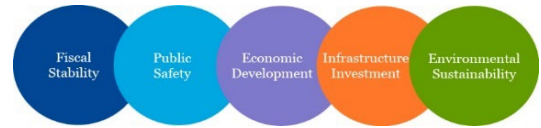
Notes:

- (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 2022 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
2012	15,337,825	2013	15,235,177	99.3%	-	15,235,177	99.3%
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	99.1%	-	18,853,219	99.1%
2020	20,127,819	2021	19,961,153	99.2%	-	19,961,153	99.2%
2021	20,551,725	2022	20,575,387	100.1%	-	20,575,387	100.1%

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



Tax Year	2018	2019	2020	2021	2022
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CITY EQUALIZED ASSESSED VALUATION^{1,2}

Residential	2,178,026,581	2,093,191,544	2,055,603,901	2,049,956,208	2,121,368,354
Farm	1,745	972,370	958,367	957,872	2,246
Commercial	222,911,973	254,156,305	239,253,308	243,905,915	266,318,526
Industrial	482,480	489,659	488,055	488,055	494,435
Railroad	2,952,465	3,204,766	3,332,597	3,332,597	3,940,056
Total Excluding TIFs	2,404,375,244	2,352,014,644	2,299,636,228	2,298,640,647	2,392,123,617
TIF Incremental EAV	2,908,660	4,250,768	10,683,525	5,319,341	5,707,001
Total Including TIFs	2,407,283,904	2,356,265,412	2,310,319,753	2,303,959,988	2,397,830,618
Percent change +(-)	-0.3%	-2.1%	-2.0%	-0.3%	4.1%

REPRESENTATIVE TAX RATES¹

CITY OF HIGHLAND PARK ³					
Corporate	0.150	0.147	0.213	0.218	0.219
Street and Bridge	0.103	0.124	0.113	0.120	0.123
Library	0.206	0.219	0.224	0.226	0.217
Pensions	0.261	0.266	0.273	0.273	0.262
Bonds	0.052	0.052	0.053	0.055	0.079
All Other ⁴	0.000	0.000	0.000	0.013	0.008
TOTAL	0.772	0.809	0.875	0.904	0.909
OTHERS					
Lake Cty. & Forest Pres. District	0.794	0.777	0.780	0.777	0.762
North Shore Sanitary District	0.153	0.153	0.157	0.158	0.160
Park District of Highland Park	0.535	0.560	0.572	0.608	0.612
HP Elementary School D112	2.914	3.039	3.184	3.299	3.676
Township High School No. 113	2.222	2.280	2.391	2.486	2.525
College of Lake County No. 532	0.282	0.282	0.290	0.293	0.296
All Others	0.065	0.068	0.067	0.069	0.066
TOTAL	7.738	7.966	8.317	8.595	9.005

CITY TAX EXTENSIONS AND COLLECTIONS¹ (City Purposes Only)

Levy Year	Taxes Extensions ⁵	Current Collections	
		Amount	Percent
2017	17,482,295	17,374,483	99.4%
2018	18,556,415	18,449,447	99.4%
2019	19,028,014	18,853,219	99.1%
2020	20,127,819	19,961,153	99.2%
2021	20,786,309	20,575,387	99.0%

Notes:

1. Data Source is Lake County.
2. Percentage based on 2008 total EAV of \$2,783,329,530.
3. 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.
4. Includes rates for: Public Benefit, Crossing Guard, Audit, Tax, Street Construction and PTAB/CE Recapture.
5. 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					
2013	1.874B	187.0M	447,194	603	2.171M	2.063B	0.785	6.191B	-4.6%	33%
2014	1.864B	187.1M	444,603	665	2.255M	2.053B	0.80	6.160B	-0.5%	33%
2015	1.974B	202.8M	439,539	772	2.668M	2.179B	0.749	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	0.90	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%

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 2022 values (the most recent available information), this limitation would allow for \$206 million in debt as compared to the \$51.7 million and \$56.9 million estimated to be outstanding as of December 31, 2023 and December 31, 2024, 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 2023 net debt to 2022 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 2023 fiscal year is as noted below. Of the total net debt of \$51.7 million, \$35.8 million or 69% will be abated by non-property tax revenues, including water and sewer utility user charges.

	<u>Amount</u>	<u>Ratio to Equalized Value</u>	<u>Per Capita</u>
Net debt	\$51.7 million	2.16%	\$1,712

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 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.

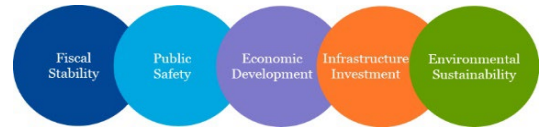
Debt is structured to provide for the retirement of a minimum of 60% of the amount of the outstanding principal funded by property taxes within a 10-year period. The City's intent is to ensure that no less than 50% of outstanding principal funded by property taxes is retired within a 10-year period.

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, 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. To date, since 2005, the City has maintained the debt service portion of the City's property tax levy near \$3 million. 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	Total Payments
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Interest

2024	88,963	140,563	73,671	112,400	64,375	165,900	91,850	465,100	389,300	1,592,121
2025	79,738	140,563	68,761	106,700	57,175	148,950	80,750	406,700	361,900	1,451,236
2026	70,288	140,563	63,753	100,900	49,825	131,700	69,350	346,300	333,500	1,306,178
2027	60,613	140,563	58,644	95,100	42,325	113,400	57,500	283,100	304,100	1,155,344
2028	49,613	140,563	53,433	92,350	35,875	94,800	57,500	215,500	273,500	1,013,133
2029	37,669	140,563	48,118	89,600	28,975	76,200	57,500	144,500	241,700	864,824
2030	25,331	140,563	42,696	86,850	21,808	57,600	57,500	69,900	208,500	710,747
2031	12,863	140,563	37,165	83,250	14,213	38,700	29,100	60,400	174,100	590,353
2032		140,563	31,524	79,650	6,338	19,800		51,100	138,300	467,274
2033-7		212,063	68,955	114,600					284,550	680,168
Total	425,075	1,477,125	546,720	961,400	320,908	847,050	501,050	2,042,600	2,709,450	9,831,377

Principal

2024	410,000		244,877	285,000	240,000	565,000	370,000	1,460,000	685,000	4,259,877
2025	420,000		249,787	290,000	245,000	575,000	380,000	1,510,000	710,000	4,379,787
2026	430,000		254,795	290,000	250,000	610,000	395,000	1,580,000	735,000	4,544,795
2027	440,000		259,903	110,000	215,000	620,000		1,690,000	765,000	4,099,903
2028	455,000		265,114	110,000	230,000	620,000		1,775,000	795,000	4,250,114
2029	470,000		270,430	110,000	235,000	620,000		1,865,000	830,000	4,400,430
2030	475,000		275,852	120,000	245,000	630,000	1,420,000	475,000	860,000	4,500,852
2031	490,000		281,382	120,000	250,000	630,000	1,455,000	465,000	895,000	4,586,382
2032			287,024	120,000	195,000	660,000		2,555,000	870,000	4,687,024
2033-7		4,325,000	1,364,509	2,535,000					3,740,000	11,964,509
Total	3,590,000	4,325,000	3,753,672	4,090,000	2,105,000	5,530,000	4,020,000	13,375,000	10,885,000	51,673,672

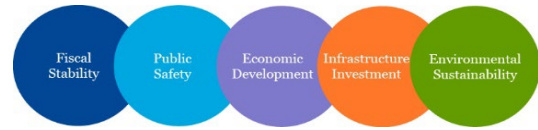
Total

2024	498,963	140,563	318,548	397,400	304,375	730,900	461,850	1,925,100	1,074,300	5,851,998
2025	499,738	140,563	318,548	396,700	302,175	723,950	460,750	1,916,700	1,071,900	5,831,023
2026	500,288	140,563	318,548	390,900	299,825	741,700	464,350	1,926,300	1,068,500	5,850,973
2027	500,613	140,563	318,548	205,100	257,325	733,400	57,500	1,973,100	1,069,100	5,255,248
2028	504,613	140,563	318,548	202,350	265,875	714,800	57,500	1,990,500	1,068,500	5,263,248
2029	507,669	140,563	318,548	199,600	263,975	696,200	57,500	2,009,500	1,071,700	5,265,254
2030	500,331	140,563	318,548	206,850	266,808	687,600	1,477,500	544,900	1,068,500	5,211,599
2031	502,863	140,563	318,548	203,250	264,213	668,700	1,484,100	525,400	1,069,100	5,176,735
2032	-	140,563	318,548	199,650	201,338	679,800	-	2,606,100	1,008,300	5,154,298
2033-7	-	4,537,063	1,433,464	2,649,600	-	-	-	-	4,024,550	12,644,677
Total	4,015,075	5,802,125	4,300,392	5,051,400	2,425,908	6,377,050	4,521,050	15,417,600	13,594,450	61,505,050

Note: This schedule includes payments for previously issued debt and does not include potential debt payments on planned 2024 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
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Interest

2024	940,616	131,118	1,071,734	520,387	16,425	503,962	520,387
2025	860,881	113,418	974,299	476,937	15,425	461,512	476,937
2026	778,673	95,218	873,891	432,287	14,425	417,862	432,287
2027	693,190	76,368	769,557	385,787	13,425	372,362	385,787
2028	602,929	68,793	671,721	341,412	12,050	329,362	341,412
2029	507,770	61,018	568,787	296,037	10,675	285,362	296,037
2030	408,243	52,843	461,085	249,662	9,300	240,362	249,662
2031	344,748	44,043	388,791	201,562	7,500	194,062	201,562
2032	279,969	35,043	315,012	152,262	5,700	146,562	152,262
2033-7	357,057	64,884	421,941	258,227	5,850	252,377	258,227
Total	5,774,075	742,744	6,516,818	3,314,559	110,775	3,203,784	3,314,559

Principal

2024	2,354,877	560,000	2,914,877	1,345,000	50,000	1,295,000	1,345,000
2025	2,424,787	575,000	2,999,787	1,380,000	50,000	1,330,000	1,380,000
2026	2,514,795	595,000	3,109,795	1,435,000	50,000	1,385,000	1,435,000
2027	2,604,903	210,000	2,814,903	1,285,000	55,000	1,230,000	1,285,000
2028	2,725,114	215,000	2,940,114	1,310,000	55,000	1,255,000	1,310,000
2029	2,840,430	225,000	3,065,430	1,335,000	55,000	1,280,000	1,335,000
2030	2,890,852	235,000	3,125,852	1,375,000	60,000	1,315,000	1,375,000
2031	2,941,382	240,000	3,181,382	1,405,000	60,000	1,345,000	1,405,000
2032	3,037,024		3,037,024	1,650,000		1,650,000	1,650,000
2033-7	7,416,675	1,162,083	8,578,759	3,385,750	190,000	3,195,750	3,385,750
Total	31,750,839	4,017,083	35,767,922	15,905,750	625,000	15,280,750	15,905,750

Total

2024	3,295,493	691,118	3,986,611	1,865,387	66,425	1,798,962	1,865,387
2025	3,285,668	688,418	3,974,086	1,856,937	65,425	1,791,512	1,856,937
2026	3,293,468	690,218	3,983,686	1,867,287	64,425	1,802,862	1,867,287
2027	3,298,093	286,368	3,584,461	1,670,787	68,425	1,602,362	1,670,787
2028	3,328,043	283,793	3,611,836	1,651,412	67,050	1,584,362	1,651,412
2029	3,348,199	286,018	3,634,217	1,631,037	65,675	1,565,362	1,631,037
2030	3,299,094	287,843	3,586,937	1,624,662	69,300	1,555,362	1,624,662
2031	3,286,130	284,043	3,570,173	1,606,562	67,500	1,539,062	1,606,562
2032	3,316,993	35,043	3,352,036	1,802,262	5,700	1,796,562	1,802,262
2033-7	7,773,732	1,226,968	9,000,700	3,643,977	195,850	3,448,127	3,643,977
Total	37,524,914	4,759,827	42,284,741	19,220,309	735,775	18,484,534	19,220,309

Note: This schedule includes payments for previously issued debt and does not include potential debt payments on planned 2024 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:

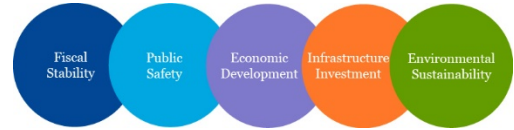
- A. General Fund
- B. Special Revenue Funds, with the exception of the Foreign Fire Insurance Fund
- C. Capital Projects Funds
- D. Enterprise Funds
- E. Trust and Agency Funds, with the exception of the Police and Fire Pension Funds
- F. Debt Service Funds
- G. Internal Service Funds
- H. Any new funds 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.

INVESTMENT POLICY



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

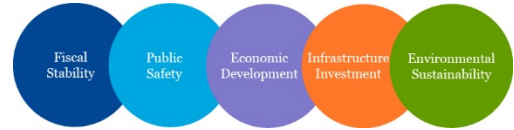
The City shall diversify its investments to the best of its ability, based on the type of funds invested and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

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.

INVESTMENT POLICY



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

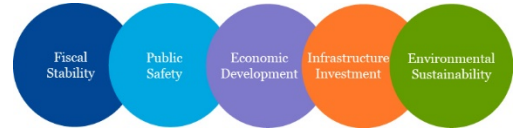
Upon recommendation of the Finance Director, depositories are approved by resolution of the City Council, provided the following conditions are met:

- 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:

INVESTMENT POLICY



- 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.

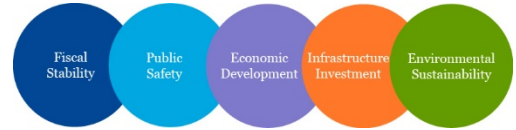
XI. SECURITY

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.

INVESTMENT POLICY



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.

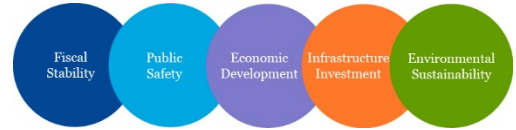
In addition, in accordance with the State of Illinois Public Investment Act, the City may accept a system established by the State Treasurer to aggregate permissible securities received as collateral from financial institutions in a collateral pool to secure public deposits of the institutions that have 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.

INVESTMENT POLICY



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 FINANCIAL POLICIES

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.

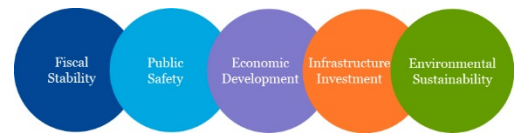
Minimum Fund Balances

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 of 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.

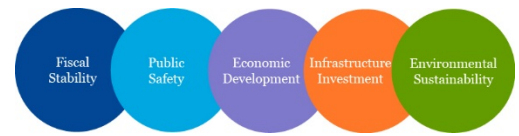
Home Rule Sales Tax

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

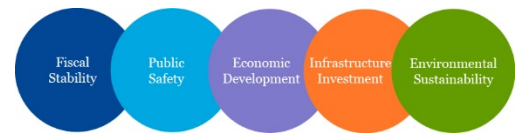
A 10-year Capital Improvement Plan (CIP) is updated annually and adopted as part of the budget process. The CIP is reviewed in coordination with an updated analysis of the City's debt capacity and adherence to the debt service property tax policy.

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.

BUDGETARY GOALS POLICY



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.

CITY OF HIGHLAND PARK

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.

Account	2023 Estimate		2024 Budget		Comment	Date
	Proposed	Adopted	Proposed	Adopted		
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.

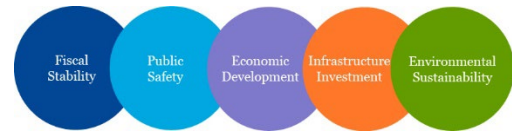
The Environmental Sustainability Fund accounts for revenue sources and expenditures dedicated to implementation of the City's Sustainability Strategic Plan.

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.

The Parking Fund was dissolved, with revenue, expenditures, and fund balance consolidated into the General Fund, effective January 1, 2022. The 2021 actuals are restated to show the consolidation for comparative purposes.

INTERNAL SERVICE FUNDS

The Equipment Maintenance and Replacement Fund finances and accounts for equipment maintenance services furnished to other programs within the City, as well as to accumulate reserves to finance the scheduled replacement of vehicles, equipment and computers.

The Insurance Fund provides resources for the City's health and dental insurance program, a reserve account for workers' compensation claims filed prior to May 1, 2002 and the City's wellness program.

FIDUCIARY FUND

The Housing Trust Fund was created along with the City's Affordable Housing Master Plan. Funded primarily by fees paid for demolition of existing housing stock, revenues are used to purchase and resell affordable homes in Highland Park.

Definition of Terms

Accrual Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Ad Valorem Taxes: Commonly referred to as property taxes, these taxes are levied on real property according to the property's valuation and the applicable tax rate.

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.

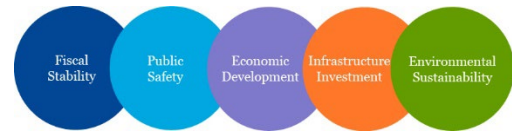
Annual Comprehensive Financial Report (ACFR): Financial report that contains an introductory, financial and statistical section and whose financial section provides information of each individual fund and component unit.

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.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



Audit: An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget: A budget for which expenditures are equal to income, with beginning fund balance being included in income.

Balance Sheet: That portion of the City's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Bond Refinancing/Refunding: The issuance of bonds to pay off existing obligations in order to obtain better interest rates and/or repayment provisions.

Budget: A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenditures for the budget period.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

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.

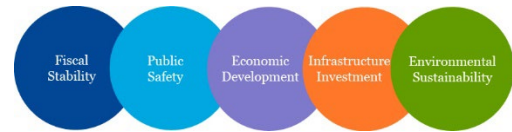
Capital Projects Fund: A fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

Cash Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they are received; expenses are recognized in the period paid.

Commodities: All expenditures for materials, parts and supplies, except those incidentally used by outside firms performing contractual services for the City.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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.

Debt Service Fund: The Debt Service fund is used to account for the accumulation of resources for and the payment of general long-term debt, principal and interest, which is not funded in another fund.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: A basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: A noncash expenditure that reduces the value of an asset as a result of normal wear and tear, age, or obsolescence.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee Expenses: Includes Health/Dental Insurance, IMRF, FICA, Medicare, Life Insurance and Car Allowance.

Enterprise Content Management (ECM): A formalized means of organizing and storing a municipality's documents and other content, that relate to the municipality's processes. The term encompasses strategies, methods and tools used throughout the lifecycle of the content.

Enterprise Fund: A fund which is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Enterprise Resource Planning (ERP): Process management software that allows a municipality to use a system of integrated applications to manage processes and automate many back office functions related to resident services, technology, finance and human resources.

Equalized Assessed Value (EAV): The result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate.

Expenditure: The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

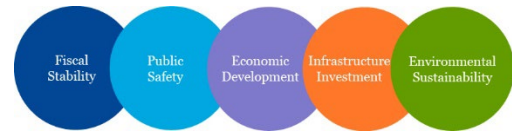
Fiscal Policy: A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A twelve (12) month period between settlements of financial accounts. Effective January 1, 2008, the City's fiscal year coincides with the calendar year (January 1 to December 31).

Fixed Assets: Assets that are intended to be held or used, such as land, buildings, machinery, furniture and eqp.

Fringe Benefits: Expenditures directly attributable to City's employee benefits, including the City's contributions to the Illinois Municipal Retirement Fund and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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.

General Obligation (G.O.) Bond: A long-term security where the general taxing power of the City is pledged to pay both principal and interest.

Government Finance Officers Association (GFOA): a professional association of approximately 17,500 state, provincial and local government finance officers in the United States and Canada.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Fund: Fund used to account for tax-supported activities.

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability and death benefits. Contributions based upon a percent of wages are required of both the employer and employee.

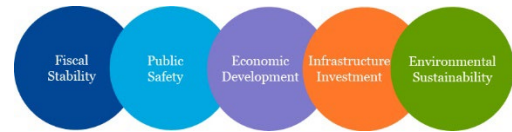
Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend. Examples include sewer and water systems, roadways, communication systems and public buildings.

Internal Service Fund: A fund that is comprised of one or more departments that provide services to other departments within the governmental unit or amongst multiple governmental units. These services are funded through expenditures in the departments that utilize the services provided and recorded as revenue in the internal service fund created.

Legislative Government Distributive Fund (LGDF): The (LGDF is the mechanism the State of Illinois uses to distribute local government's share of Illinois Income Tax, which is a tax that is imposed on the privilege of earning or receiving income in or as a resident of the state of Illinois. 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

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: A governmental or enterprise fund that is reported as a separate column in the basic financial statements. The general fund is always a major fund, as are funds whose revenues, expenditures/expenses, assets or liabilities are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental or enterprise funds for the same item.

Modified Accrual Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest on general long-term debt, which is recognized when due.

Non-major Fund: Governmental or enterprise funds that are reported in an aggregate column of the basic financial statements.

Objective: Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

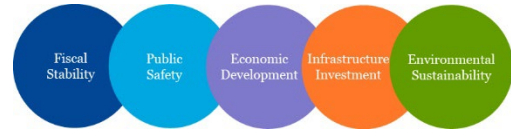
Operating Revenues: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees for specific services, interest earnings and grant revenues.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

Operating Transfers In/Out: A planned transfer of monies from one fund to another to assist in financing the operations of the recipient fund.

Other Post-Employment Benefits (OPEB): Benefits provided to employees upon termination of service in addition to pension benefits, such as health and dental insurance coverage.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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).

Personnel Services: Expenditures directly attributable to City employee salaries, including wages, overtime and other direct compensation.

Point of Progress: A statement of broad direction, purpose or intent based on the needs of the community.

Priority Guidelines for Capital Improvement Program (CIP): The City 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.

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.

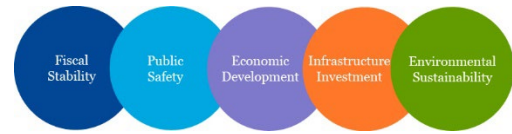
Resiliency: The capacity to withstand or to recover quickly from difficulties. The City created a Resiliency Division subsequent to the 2022 Highland Park mass shooting focused on operational impacts of the incident. The division is led by a Resiliency Manager who reports to the City Manager. Additional 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.

SCADA: (supervisory control and data acquisition) is 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.

SLIP (Suburban Liability Insurance Pool): Consortium of municipalities with similar loss history covered through an intergovernmental agreement resulting in financial savings and operating efficiencies.

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

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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.

Supplies: Includes Gas/Oil/Anti-Freeze, Repairs, Small Tools, Clothing, Office/Department Supplies, Books/Periodicals, Photo/Printing and Business Expenses.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

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

Transfers: Represent the interrelationships between funds. A fund's transfer-out expenditure is treated as transfer-in revenue in the receiving fund. Transfers between funds are segregated from the operating and capital budgets as they are not actual outflows of City resources.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Wages & Salaries: Includes Full-time Labor Salaries, Part-time Labor Salaries and Over-time Labor Salaries.