

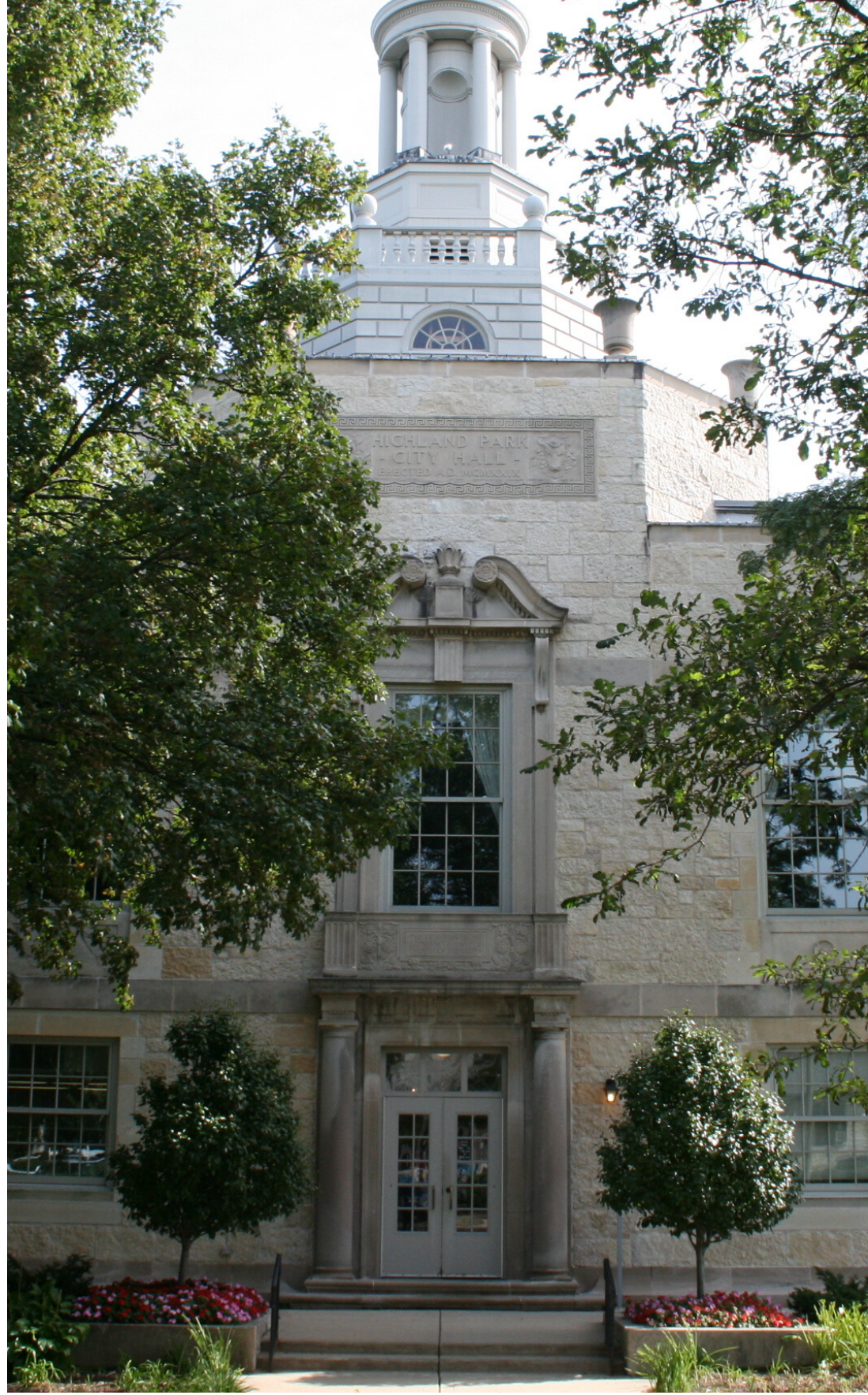
ADOPTED BUDGET

FISCAL YEAR 2021

FISCAL YEAR 2021

JANUARY 1, 2021 -

DECEMBER 31, 2021



City of Highland Park, Illinois

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CITY OF HIGHLAND PARK

Adopted Budget Fiscal Year 2021

January 1, 2021 to December 31, 2021

Mayor

Nancy R. Rotering

Council Members

Anthony E. Blumberg

Alyssa Knobel

Michelle Holleman

Adam Stolberg

Daniel A. Kaufman

Kim Stone

City Manager

Ghida S. Neukirch



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Highland Park
Illinois**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

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The background of the page is a faded, light-colored photograph of the Highland Park City Hall. The building is a multi-story stone structure with a prominent central tower topped by a dome. Large trees with green foliage are visible in the foreground, partially obscuring the building. The title 'TABLE OF CONTENTS' is superimposed over the upper portion of the image.

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LETTER FROM THE CITY MANAGER

Overview of the 2021 Budget

November 9, 2020

To: Mayor Rotering and City Council
Citizens of Highland Park

I am pleased to present the 2021 Annual Budget for the City of Highland Park for the fiscal year ending December 31, 2021. The coronavirus pandemic, which began in 2020, has reinforced the vital role of local governments. Our mission has never been more important. The Mayor, City Council, and our exceptional staff have risen to the challenge by addressing the immediate challenges that confronted us and ensuring the City is firmly positioned to continue advancing our mission of providing high-quality municipal services in an efficient and fiscally-responsible manner through effective, transparent, and collaborative governance. The City's budget reflects input from the community and the commitment of the City Council and Staff to fiscal stability, public safety, and continued investment in the City's infrastructure, while supporting our vibrant community.

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) and funding plan, which guides the City's infrastructure investment and facility planning. The fiscal year (FY) 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the FY 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

Operating revenue of \$66.1 million budgeted for FY 2021 is expected to be \$2.6 million or 4% higher than the current annual estimate for FY 2020, although down \$5.5 million or 8% from the FY 2020 budget. Operating revenue excludes asset sales, bond proceeds, and transfers. Operating revenue of \$63.5 million estimated for FY 2020 is expected to be \$6.4 million or 9% lower than FY 2019 actual and \$8.1 million or 11% lower than the FY 2020 budget. The 2021 budget and 2020 estimate for operating revenue reflect City estimates of the COVID-19 pandemic negative economic impact, with the most significant impact to the City's General, Multimodal Transportation, and Parking Fund sales tax, business tax, vehicle, parking, and other general taxes and fees, partially offset by federal and state reimbursements and grants. **Total revenue** of \$78.9 million budgeted for FY 2021 is expected to be \$2.7 million or 3% lower than the current annual estimate for FY 2020, primarily due to the COVID-19 pandemic impact and issuance of \$5.8 million of general obligation bonds in FY 2020 to refinance existing debt at a significantly lower interest rate, resulting in almost \$700,000 of savings over the next 10 years. The City is estimating revenue recovery over several years, consistent with prior national economic declines, with recovery estimated by 2025.

Expenditures of \$86.1 million budgeted for FY 2021 are expected to be \$3.7 million or 4% lower than the current annual estimate for FY 2020 and \$13.2 million or 13% lower than FY 2020 prior to personnel, operating expenditure, and capital budget reductions implemented in FY 2020 due to the City's economic response plan to the COVID-19 pandemic negative impact on City revenue. Expenditures also reflect a decrease due to the pay-off in FY 2020 of the general obligation bonds refinanced during the year.

A balanced operating budget is presented, with operating revenues expected to exceed operating expenditures. The City continues to balance available resources with the cost of providing appropriate services. General Fund (GF) reserves are projected at \$19.6 million as of December 31, 2021, after a strategic drawdown of \$3.2 million to fund a portion of City's public safety pension contribution sourced from state income and property replacement taxes of \$1.8 million; facility improvements (life safety and health) of \$625,000; the City's actuarially-determined OPEB contribution of \$552,800; and other capital improvements of \$201,200 for public safety equipment. Strategic drawdown in other funds of \$4 million is significantly for capital improvements. All drawdowns are for policy permitted purposes.

The City's **property taxes are approximately 7% of a property owner's last total tax bill**. The City diversifies its revenue stream and manages expenses to minimize the community's financial impact of City operations. The budget includes a City total tax levy increase of \$1.1 million offsetting the loss of vehicle sticker tax revenue from the City's repeal of vehicle stickers in FY 2020, for a **net zero impact** to the City's residents on a total tax basis. This change for an average \$500,000 household is an increase in property tax of \$83 per year and a decrease in vehicle sticker cost of \$83 per year resulting in the net zero impact. Further

TRANSMITTAL LETTER

2021 BUDGET OVERVIEW



information is included on the Property Tax Summary in the Executive Summary section.

Staffing is budgeted at 250.2 full-time equivalents, which is 26.8 full-time equivalent employees or 10% lower than 2020, reflecting reductions due to the City's economic response plan to the negative impact of the COVID-19 pandemic on City revenue. Prior to this reduction, staff had been relatively flat for six years and significantly lower than 17 years ago. All staff are committed to responsive and high quality customer service.

The budget document meets the City's revenue, financial, budgetary, and capital policies. The City's long-term plan includes balanced funds meeting or exceeding the City's fund balance targets over 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 2021 Budget was developed with an understanding of the impact of prior, current, and future decisions on revenues, tax levy, operating expenditures, capital improvements, and long-term financing. By looking to the future while respecting the economic realities of the present, the 2021 Budget achieves admirable balance and policy adherence over the next 10 years.

I am proud to oversee our organization consisting of 250.2 full-time equivalent positions. We maintain an effective mission-focused operation of \$86.1 million. We protect public safety and provide public works for 30,000 residents in the City's 12.25 square miles. We have an aggressive, yet achievable, business development plan, working collaboratively with over 840 registered City businesses. We are a municipal leader in sustainability by implementing initiatives to protect the City's natural environment. We continuously seek opportunities for intergovernmental collaboration and public-private ventures for enhancing operations and enabling fiscally-responsible provision of services. We support and embrace the community's commitment to the arts and its robust cultural arts programming, historic preservation, human services, and affordable housing needs. We focus on social wellbeing, human services, and arts by providing grants to health, and human service, and arts organizations, exemplifying our community vibrancy core priority.

The budget document details over \$13 million of 2021 capital improvements, with almost \$10 million dedicated to infrastructure investment. 2021 infrastructure projects include completing the grant-funded Clavey Road improvements project phase I construction with new bridge and water main upgrades for U.S. 41 to Green Bay Road; Central Avenue East-South Parking Lot reconstruction and environmentally-friendly enhancements; Walker Avenue water main upsize; Laurel Avenue east-end bluff restoration and roadway realignment; Highlands neighborhood flood mitigation improvements with installation of backflow preventers; resurfacing of various asphalt and concrete streets based on pavement condition rankings; trenchless lining of sewer mains to retain functionality and extend life; engineering design on grant-funded projects including Green Bay Road improvements from Central Avenue to Clavey Road and six bridges - Beech Street, Judson Avenue, St. Johns Avenue, Wade Street, Central Avenue, and Park Avenue West. The City invested \$150 million in capital improvements over the last 11 years through 2020 and is planning \$117 million of capital improvements over the next 10 years, including the \$13 million budgeted for 2021.

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.

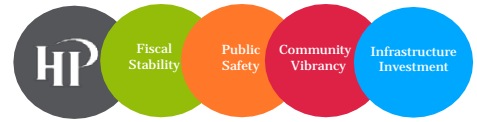
Budget development would not have been possible without department teamwork, the leadership of Finance Director Julie Logan, and Finance team dedication. The Mayor and City Council are recognized for their strategic vision, commitment to planning, and setting responsible and prudent City financial policy. Budget presentations were conducted according to the Timeline on page 19. This document and presentations are posted on the City's website (www.cityhphil.com). Questions can be directed to Finance Director Julie Logan at 847-926-1020 / jlogan@cityhphil.com or me at 847-926-1000 / gneukirch@cityhphil.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 and collaborative governance.

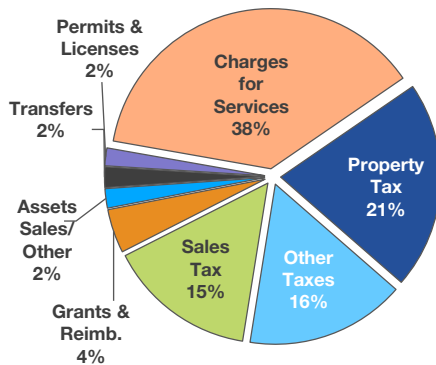
The Budget Supports Our Priorities

Fiscal Stability
Public Safety
Infrastructure Investment
Community Vibrancy

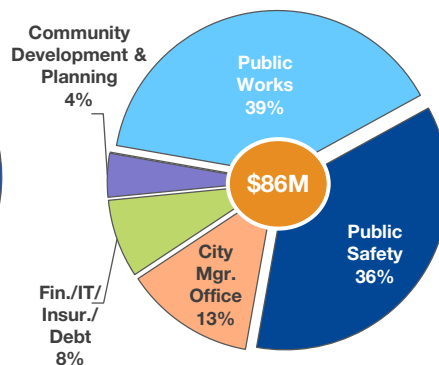
The Budget Meets Our Goals

Expenditures Consistent with Fund Balance Targets
Revenue Diversification Minimizing Property Taxes
Performance Measures and Productivity Indicators
Cash Basis, Program Based, Line Item Detail

Where the Money Comes From



Where the Money Is Spent



Best-in-Class Services

Public Safety & Public Works

Award-Winning Budget & Audit Reports

Aaa Credit Rating

The City receives 7% 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
- ✓ Business Retention & Attraction
- ✓ Community Safety & Fire Education Programs
- ✓ Comprehensive Land Use Planning

City Services By The Numbers

260 Adopted Ordinances & Resolutions

4,458 eNews Subscribers

840+ Highland Park Businesses

24,800 Calls for EMS, Fire, or Police Service

4,138 Building Permits Issued
14,610 Inspections Performed

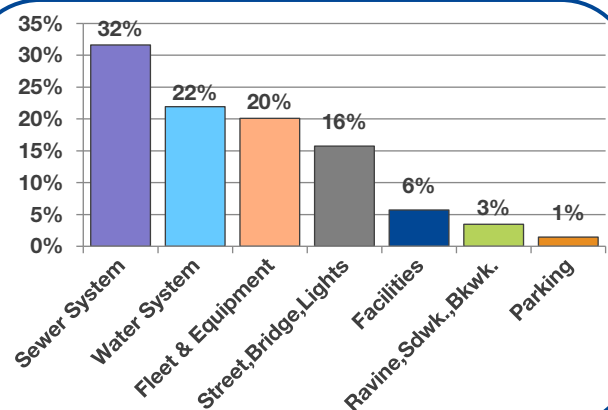
250 Fulltime Equivalent Employees

23 Environmentally Friendly Vehicles

13,000 Linear Feet of Trenchless Sewer

Capital Improvement Budget \$13.2 Million

Improvements to streets, bridges, sidewalks, bike paths, water system, sewer system, facilities and public safety and public works fleet and equipment, supported by \$1 million in grants.



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ORGANIZATION & SERVICES



PRINCIPAL OFFICIALS

City Council



Nancy R. Rotering
Mayor



Anthony E. Blumberg
Councilman



Michelle Holleman
Councilman



Daniel A. Kaufman
Councilman



Alyssa Knobel
Councilman



Adam Stolberg
Councilman



Kim Stone
Councilwoman

PRINCIPAL OFFICIALS

Senior Staff



Ghida S. Neukirch
City Manager



Julie Logan
Finance Director



Larry Amidei
Fire Chief



Lou Jogmen
Chief of Police



Rob Sabo
Assistant City Manager



Joel Fontane
Director of Community
Development



Ramesh Kanapareddy
Director of Public Works

THE CITIZENS OF HIGHLAND PARK

Mayor and City Council

Corporation
Counsel

City Manager

City Commissions, Boards, Advisory Groups, and Task Forces

Business and Economic
Development Advisory Group
Board of Fire and Police
Commissioners
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
Sustainability Advisory Group
Police Pension Board
Ravinia Neighborhood Meetings
Senior Services Advisory Group
Transportation Advisory Group
Walters Field Advisory Group
Zoning Board of Appeals

Community
Dev. Dept.

Public Works
Department

Fire
Department

Finance Dept.
Treasurer

City Manager's
Office

Police
Department

Building

Planning

Engineering

Equipment
Maintenance

Forestry/
Facilities

Streets &
Storm Sewers

Transit

Water Distrib. &
Sanitary Sewers

Water Purification
& Production

Finance

Information
Technology

Business
Development

City Clerk

Communications

Human
Resources

Senior Services

MISSION, VALUES & ORGANIZATIONAL OBJECTIVES

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

Four major priorities and organizational objectives guide the City of Highland Park's (City) policy and direction for Fiscal Year 2021 – Fiscal Stability, Public Safety, Infrastructure Investment, and Community Vibrancy. The City Council established the priorities based on public feedback and staff input. City staff provide a quarterly update on more than 150 major projects and initiatives that are underway and planned throughout the year. These customer-focused initiatives, founded on the City's four priorities, are either outside of the City's day-to-day operations or significantly impact City operations and resident experience. The major projects are presented by department and include a description of each initiative and estimated time frame for completion. The criteria for the City's programs, services, and initiatives should meet the following objectives: 1) align with the City's core priorities; 2) serve the best interest of the City; 3) be achievable and sustainable; 4) be financially viable; 5) be public-facing; and 6) have program performance measured with metrics. The City shall continue to communicate about City activities and programs in order to best engage with the community and be accountable 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 from the State of Illinois.
- Explore cost-sharing, service redesign opportunities, and appropriate staffing levels for managing the City's expenses and ensuring effective and fiscally responsible service delivery.
- Analyze and pursue new revenue sources and opportunities.
- Make contributions to the City's Pension Funds, meeting or exceeding actuarial recommendations.

PUBLIC SAFETY

- Continue dedication to safe-guarding 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 shared service initiatives, pursuing new technology, and exploring new opportunities.
- Proactively respond to public safety needs through expeditious responses proportionate to the incident.

INFRASTRUCTURE INVESTMENT

- Prioritize and fund capital improvement plans based on infrastructure needs for streets, bridges, paths, sidewalks, street lighting, parking, ravine, water, and sewer systems.
- Ensure municipal properties are structurally, functionally, and aesthetically well maintained.
- Pursue infrastructure, bike, and pedestrian safety and energy efficiency grants, along with joint bidding to reduce capital cost impacts.
- Continue implementing sustainability initiatives including governance, emissions, water use, ecosystems, and recyclable materials.
- Ensure that public facilities and amenities are easily accessible for seniors and individuals with disabilities.
- Consider land use proposals, and housing and zoning policy, with a focus on intensifying City-wide pedestrian access and connectivity.

COMMUNITY VIBRANCY

- Foster an inclusive and welcoming community.
- Conduct long-term vision and planning sessions to help guide future operational and planning efforts.
- Foster a thriving business community through business development by providing business retention, support, and attraction services.
- Continue providing funding for supporting and expanding the services of the social service, cultural, and educational agencies serving our community.
- Reduce the City's environmental impact by incorporating sustainable practices and procedures into operations and by enabling residents and businesses to increase their use of sustainable practices.
- Promote the City's activities, events, and pertinent information through public relations and accessible communications modalities, including print publications, eNews, social media, and the City website.

CITY COMMISSIONS, BOARDS, AND ADVISORY GROUPS

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. Two commissions with final approval authority are the Plan and Design 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 2021 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

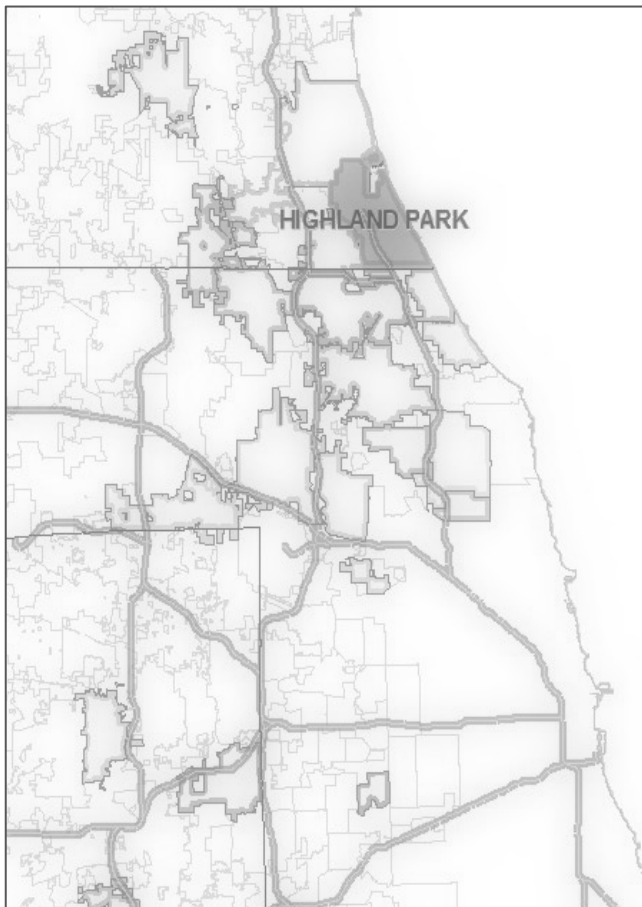
▪ Community Vibrancy Advisory Groups	
○ Business & Economic Development	City Manager’s Office
○ Cultural Arts	City Manager’s Office
○ Human Relations	City Manager’s Office
○ Senior Services	City Manager’s Office
○ Sustainability	City Manager’s Office
○ Transportation	Public Works
▪ Highland Park High School Advisory Group	City Manager’s Office
▪ Ravinia Festival Neighborhood Meetings	City Manager’s Office
▪ Wolters Field Advisory Group	City Manager’s Office

CITY OVERVIEW & SOCIOECONOMIC INFORMATION

The City

The City of Highland Park (City) encompasses an area of 12.25 square miles and is located in the heart of the North Shore along Lake Michigan. The City is located 26 miles north of Chicago's central business district and neighbors Lake Forest and Highwood to the north; Deerfield and Bannockburn to the west; and Northbrook and Glencoe to the south. The City's southern boundary is 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 2 square miles, including the St. Johns and Port Clinton areas. By 1891, two of the present four private country clubs in the City had been formed and the City's reputation as 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 a termination point in Highland Park, contributed to a 51.9% population increase from 16,808 in 1950 to 25,532 per the 1960 Census, followed by a 26.4% increase to 32,263 per the 1970 Census. The City's population according to the 2000 Amended Census was 30,262, a decrease of 1% from the 1990 Census of 30,575 and was 29,763 at the 2010 Census, a decrease of 1.7% from the 2000 Census. The City's population will be updated this year with results of the 2020 Census.

HIGHLAND PARK BY THE NUMBERS

Population: 29,515
Area: 12.25 Square Miles
Median Home Value: \$575,800
Number of Households: 11,564
Average Household Size: 2.6 Persons
Median Household Income: \$147,962

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. The City celebrated its sesquicentennial

anniversary (HP150) in 2019, with a variety of activities, events, and commemorative dedications.

ORGANIZATION AND SERVICES

CITY OVERVIEW & 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 of which has paramedics on duty with mobile intensive care units/ambulances. A boat is available for emergency use at all times. The Police Department responds to emergency calls anywhere in the City within three minutes.

City services include social activities for its senior citizens, operating a senior center with educational, cultural, and social activities, as well as a medical equipment loan program. The senior center continues to provide virtual counseling and enrichment services during the pandemic.

The Highland Park Public Library is a component unit of the City, administered by a nine-person Library Board appointed by the Mayor with consent of the City

Council. The Library has approximately 697,000 volumes in circulation, consisting of 385,000 volumes, 72,000 audio recordings, 240,000 DVDs and videos. The number of current card holders is approximately 25,000.

The City operates a fixed-route scheduled bus service, the Ravinia Festival Park-n-Ride bus program, and a free Connector shuttle bus operation, although services have been temporarily suspended during the COVID-19 pandemic. 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. West Deerfield Township subsidizes a cab ride anywhere in the Township for senior citizens not near a bus route. Moraine Township operates a door-to-door van program for seniors and individuals with disabilities.

COVID-19 RESPONSE

The City responded proactively to address the COVID-19 pandemic beginning in March 2020, remaining in close contact with county, state, federal officials, and local government partners. The City quickly implemented public health measures for limiting the spread of the virus in the City, working collaboratively with sister governments and community partners to present an informed and cohesive response. The City implemented a \$1.5 million COVID-19 relief package designed to provide assistance to residents, business owners, and tenants in certain City-owned buildings. The City has taken steps to mitigate the economic ramifications of COVID-19 on the City's business community, working with business owners to identify and facilitate new modes of service delivery consistent with public health best practices. The City developed and implemented a response plan to manage the economic impact of the pandemic on its own revenue and fund balances, including active pursuit of available grant funding from FEMA, the CARES Act, Rebuild Illinois funds, and other sources; elimination of non-essential purchases and expenses; reducing operating and capital costs; keeping positions vacant as a result of resignations or retirement; and implementing a reduction in work force. Most City services are available online, with appointments available for services that must be rendered in-person. Detailed information about the City's response to COVID-19 is available on the COVID-19 Information page of the City's website at www.cityhphil.com.

ORGANIZATION AND SERVICES

CITY OVERVIEW & SOCIOECONOMIC INFORMATION



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 COVID-19 and the water plant's state-of-the-art filtration system is available at cityhpil.com/waterquality.

WATER PLANT BY THE NUMBERS

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

EDUCATION

The school districts serving the City are independent units of government, not under the authority of the City. The majority of City residents are served by North Shore School District 112 (NSSD 112). Bannockburn School District 106 and Deerfield Public School District 109 also serve City residents. Township High School District 113 (THSD 113) provides secondary education for City resident children. NSSD 112 enrollment is approximately 3,904 and THSD 113 enrollment is approximately 3,677, 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 over 15,000.

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/racquetball facility.

The City's former Highland Park Country Club (HPCC) golf course grounds were sold to the Park District in 2018 to be redeveloped into passive recreational areas. The City retained the HPCC building and continues to offer banquet services. Future building upgrades are planned for accommodating Senior Center relocation to this building in 2024, following a delay due to COVID-19 budget impacts.

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.



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

ORGANIZATION AND SERVICES

CITY OVERVIEW & SOCIOECONOMIC INFORMATION



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, any exterior alteration, construction, demolition, or removal requiring a building permit is reviewed by the Highland Park Historic Preservation Commission. The City has a wealth of historically and culturally significant properties, with 31 individual properties and five historic districts listed on the National Register of Historic Places. 75 properties are designated as local landmarks. The City's three Local Landmark Districts include 26 contributing properties. The City strives to preserve its distinctive historic, architectural, and landscape characteristics.

SUSTAINABILITY

The City serves as a municipal environmental leader by implementing sustainability initiatives to help protect the City's environment and natural beauty. The City's initiatives are based on its three-year Sustainability Plan, which is updated regularly and is on the City's website. The City is a SolSmart Bronze community reflective actions toward reducing local barriers to solar energy. The League of American Bicyclists recognized the City as a "Bronze" level Bicycle Friendly Community in recognition of the community's efforts to encourage bicycling in the City.



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

ARTS AND HUMAN SERVICES



The City has an active arts community, in part, due to its support for the arts and its acquisition and maintenance of a \$1.9 million 21-piece public art collection. The collection includes a new sculpture, "Ingress," installed in 2019 to commemorate the City's sesquicentennial anniversary. The newly restored sculpture "Golden Boy" was installed at the Police Department in November 2020. The Park District and Public Library own additional public art. The City supports local arts organizations through a funding agreement with the HP Community Foundation and partners with The Art Center - Highland Park 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.

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 also operates a Senior Center, serving the City's senior population with health, recreational, cultural, educational, and counseling services.

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. Sales tax receipts normally provide approximately 18% of City revenue, although the FY 2021 budget is planned at 15% of revenue due to COVID-19 impact.

ORGANIZATION AND SERVICES

CITY OVERVIEW & SOCIOECONOMIC INFORMATION



The City has a thriving downtown business district. The City has utilized tax increment financing (TIF) to fund utility, street, streetscape, and infrastructure improvements in the Skokie Corridor and Ravinia Business Districts. The Ravinia TIF funded FY 2020 improvements including improved lighting and additional seating. The City's Briergate Business District TIF and Special Service Areas (SSA) #18 support the cost of future infrastructure improvements, potentially including curb, gutter, storm sewers, lighting, streetscape, and parking.



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

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.

In a typical year, the City is home to a variety of events such as the Ravinia Farmers Market, Food Truck Thursdays, the Annual Arbor Day Celebration, Independence Day festivities, an annual holiday tree lighting event, Port Clinton Art Festival, and the Chamber Sidewalk Sale, which offer fun opportunities for residents and visitors to attend family-friendly events within the City's business districts. Such events are strategically located to build awareness of City businesses and to generate foot traffic. In 2020, many of these signature events were modified significantly to limit public gathering consistent with State health guidelines. Information about 2021 special events are posted to the City's website as available.

EMPLOYMENT, HOUSING, AND INCOME

Major employers include Highland Park Hospital (1,200), Ravinia Festival (690), and THSD 113 (603). A table of principal employers located in the City is included in the Appendix section. Like communities across the country, the COVID-19 pandemic impacted local business owners and residents. The unemployment rate for the City (9.5%) continues to be below the County (11.5%) and the State (14.6%) levels, as of June, 2020. Information regarding financial relief measures implemented by the City, as well as resources for residents and business owners, is available at cityhpil.com/covid-19. (Source: Illinois Department of Employment Security; U.S. Bureau of Labor Statistics.)

The U.S. Census Bureau reported the five-year estimated median value of the City's owner-occupied homes was \$575,800, comparing to \$259,900 for Lake County and \$187,200 for the State of Illinois. The U.S. Census Bureau reported the five-year estimated median City household income was \$147,962, comparing to \$86,244 for Lake County and \$63,575 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, abatement of debt service for capital improvements, and provision of City services. State statute allows home rule municipalities to increase sales tax at a minimum 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 both internally and externally, produce strong and consistent messages that reinforce and reflect the goals of our community, and strengthen community problem-solving to provide residents complete, accurate, and timely information. The City provides a wealth of information regarding COVID-19 on its website at www.cityhpil.com/covid-19.



The City uses many communication platforms and strategies to reach its residents, businesses, and visitors. The City's website, www.cityhpil.com, is its primary communications tool. The Highlander, the City's newsletter, is produced bimonthly and mailed to every Highland Park property and is posted on the City's web site. Public meetings, including City Council, Committee of the Whole, Plan and Design Commission, and Zoning Board of Appeals are recorded at City Hall and then broadcast on the City's website and Channel 10. The City is active on social media, primarily Facebook. The City issues public safety and emergency alerts via Smart911.

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

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

EMAIL Find staff emails at www.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 www.cityhpil.com/Directory.

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

WEBSITE Find the City's primary communications with the public. The website features a citizen request tracker allowing the public to submit service requests to the City using a mobile device or computer. Find it at www.cityhpil.com/Service.

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

E-NEWSLETTERS The weekly eNews provides important information to 4,458 subscribed residents. The City issues Public Safety Alerts and a bi-weekly Business Development eNews. Sign up at www.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.

PRESS RELEASES The City issues more than 60 press releases on an annual basis. Receive these through the City's eNews or by visiting the City's website at www.cityhphil.com.

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

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

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

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

BUDGET PROCESS & STRUCTURE



BUDGET PROCESS

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

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

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

The budget development process is an annual journey with activities spanning approximately eight months from the second quarter through the fourth quarter. It typically begins with a strategy and policies workshop discussion between the Mayor, the City Council and City Senior Staff in the second quarter, on major priorities, organizational objectives, and budget guidelines. Early in the budget process, the City, along with its government partners, hosts 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 conversations with the City Council, City Staff and other government agencies.

The City has been comprehensively analyzing, monitoring, and reporting on the COVID-19 economic impact on City finances, with the most significant impact to the City's General Fund, since the beginning of the pandemic. Staff briefed the City Council during two Committee of the Whole meetings on May 25, 2020 and June 22, 2020. These presentations can be found on the COVID-19 Information page of the City's website. The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

Senior Staff prepares and distributes a preliminary revenue estimate, along with departmental expenditure targets for the upcoming fiscal year, based on the revenue projections. This information is communicated to expanded staff at a Budget Kickoff meeting. In July and August, departments prepare personnel, operating, and capital budgets requests for the upcoming fiscal year. In August, the City Manager and Finance Director conduct budget meetings with each department to review requested personnel, operating and capital budgets. A proposed budget is prepared and the City Manager meets with Senior Executive Staff to review the document and to consider potential budget adjustments.

The City Council typically conducts several budget workshops, in addition to the strategy/policies workshop and a current year financial review discussion. The first workshop includes discussion of revenue estimates, proposed changes in taxes and fees, a facilities update and a proposed 10-year capital improvement program with funding plan. The next series of workshops allow the City Council to review the proposed budget and to give direction to staff. Copies of the proposed budget are made available for public inspection in the City Clerk 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 2021 Budget:

Description	Date	A	M	J	J	A	S	O	N	D
Virtual Neighborhood Meeting	05/20/2020									
Virtual Town Hall – Government Partners	05/20/2020									
Virtual Town Hall – Businesses	05/22/2020									
Covid-19 Pandemic Economic Impact, 2020 & 2021	05/26/2020									
Covid-19 Pandemic Economic Impact, 2020 & 2021	06/22/2020									
2021 Mission, Priorities, & Policies; Budget Schedule; Revenue Estimates; Fee Changes; Tax Levy; Fund Balance Update; 10-Year Capital and Funding; Facilities; Library Operating & Capital Budget	09/29/2020									
Proposed 2021 Budget Review of Departments and Commissions: <ul style="list-style-type: none"> City Manager's Office Finance Department Police Department Fire Department Public Works Department Community Development 	10/13/2020									
Proposed Budget to Council	10/16/2020									
Proposed Budget to City's Website	10/19/2020									
2020 Tax Levy Estimate	10/26/2020									
2021 Budget Public Hearing	10/26/2020									
Council Meeting Packet Distributed Containing: <ul style="list-style-type: none"> Amendments to Proposed 2021 Budget Annual Fee Resolution Capital Improvement Program Current Year Budget Amendment Ordinance Final Budget Document 	10/30/2020									
Approval of: <ul style="list-style-type: none"> 2021 Annual Budget, as Amended Annual Fee Resolution Capital Improvement Program Current Year Budget Amendment Ordinance City Liability & Workmen's Comp Insur. Prem. 	11/09/2020									
2020 Property Tax Levy Public Hearing	11/09/2020									
Adoption of 2020 Property Tax Levy	12/14/2020									

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.

Other Governmental Funds: This section includes detailed financial, organizational, and staffing information for the City's Multi-modal 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, Sewer, and Parking 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, Multi-Modal Trans., Debt Service, and Parking Funds, with five-year estimates of these fund balances shown in the Fund Sections, to project past, current, and future decisions, and assumptions on long-term fund balance. 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, Sewer, and Parking 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 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, Multi-modal 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, Sewer, and Parking 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 395**

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 398**

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 404**

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 405**

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 405**

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

- **Tax Increment Financing Policy – Page 405**

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

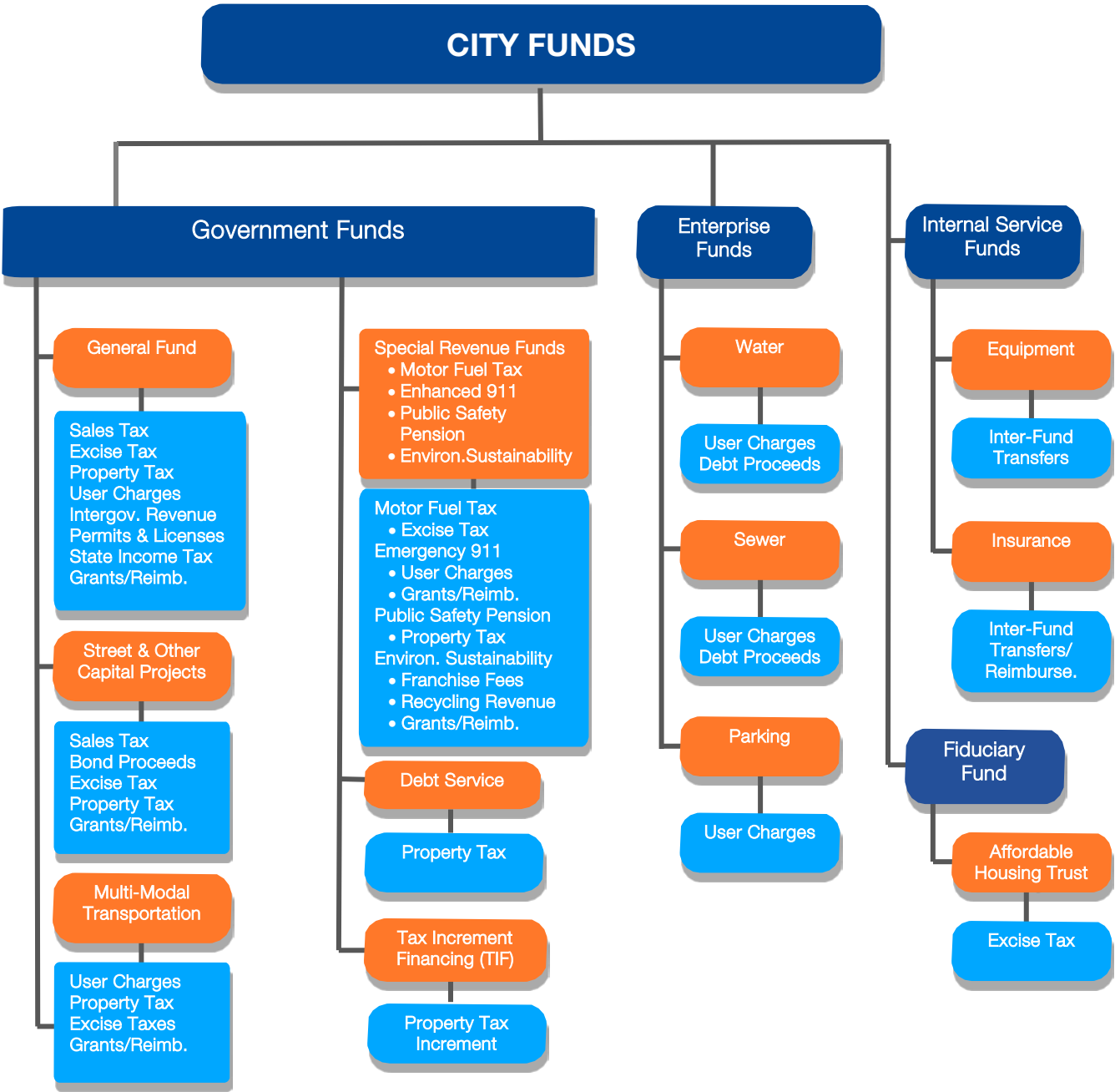
- **Fund Balance Policy – Page 405**

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. Reserves are not used to balance the budget.

BUDGETARY GOALS

- **Operating Budget and Revenue Goals – Page 406**

- **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.



Fund Type

Fund

Revenue Source

CITY OF HIGHLAND PARK

DEPARTMENT FUND RELATIONSHIP



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

Governmental Funds						
General Fund	✓	✓	✓	✓	✓	✓
Capital Project Funds						✓
Multi-Modal 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						✓
Parking			✓			✓
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 are formatted like this:

111	02	011	5101
Fund	Department	Division	Line Item

The first three digits (111) indicate the fund.

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

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

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

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

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

ACCOUNT NUMBERS

EXPENDITURE AND REVENUE



XXX.03.067 – E-911 Services
 XXX.01.052 – Environmental Sustainability
 XXX.02.068 – Debt Service
 XXX.06.069 – Ravinia TIF
 XXX.01.069 – Briergate TIF
 XXX.06.072 – Parking Enforcement
 XXX.06.073 – Parking Maintenance
 XXX.06.074 – Parking Capital Improvements
 XXX.06.075 – Water Production
 XXX.06.076 – Water Distribution
 XXX.06.077 – Water Meters
 XXX.06.078 – Water Capital Improvements
 XXX.06.061 – Storm Sewer

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

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

5XXX - Personnel

51XX – Salaries and Wages
 52XX – Employee Benefits

6XXX – Operating Expenses

61XX – Professional Services
 62XX – Materials & Services
 63XX – Utilities
 64XX – Internal Services
 65XX – Supplies
 66XX – Minor Capital

7XXX – Capital Outlay

71XX – Capital

8XXX – Debt Service and Taxes

81XX – Debt Service
 82XX – Taxes

9XXX – Reserves and Transfers

91XX – Reserves & Contingencies
 92XX – Operating Transfers

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

Revenue accounts are not allocated to departments or divisions and are formatting like this:

111	02	101	1001
Fund	Department	Category	Sub-Category

The revenue account categories are as follows:

101 – General Taxes
 102 – Permits
 103 – Licenses
 104 – Fines and Forfeitures
 105 – Charges for Services
 106 – Reimbursements and Grants
 201 – Rental Income
 202 – Investment Income
 203 – Sale of Assets
 204 – Contributions and Donations
 205 – Transfers In

BUDGET RESPONSIBILITY

Preparing, managing, and evaluating the 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 in the budget year 2021. 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, Director of Finance

GENERAL FUND DEPARTMENTS

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

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

COMMISSIONS, BOARDS, ADVISORY GROUPS, TASK FORCES ¹

Board of Fire & Police Commissioners
Business & Economic Development Advisory Group
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
City Manager's Office
City Manager's Office
Community Development
Public Works
Community Development

OTHER CITY FUNDS

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

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

Note 1. 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 should never 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 which were developed during the budget process and direct the understanding of the City's Budget for fiscal year (FY) 2021. 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 of the Budget Document are considered sufficient for a good understanding of a Fund budget, including commentary for significant year-to-year variances in revenue and expenditures, additional comments may not be included in these Notes.

COVID-19

The City has been comprehensively analyzing, monitoring, and reporting on the COVID-19 economic impact on City finances, with the most significant impact to the City's General Fund, since the beginning of the pandemic. Staff briefed the City Council during two Committee of the Whole meetings on May 25, 2020 and June 22, 2020. These presentations can be found on the COVID-19 Information page of the City's website. The FY 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the FY 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve, especially in the General, Multimodal Transportation, and Parking Funds.

Staff's comprehensive analysis of the City's FY 2020 estimates and FY 2021 budget reflects decreases in revenue and fund balances as a result of the Covid-19 pandemic and a City \$1.5 million COVID-19 relief package designed to provide assistance to residents, business owners, and tenants in certain City-owned buildings. The financial impact on revenue is discussed in the General, Multimodal Transportation, and Parking Funds sections of these Budget Preparation Notes. The financial impact on fund balances discussed with City Council was originally greater than reported in this budget document prior to the City's development and implementation of a response plan to manage the economic impact of the pandemic on City revenue and fund balances. The City Council-supported response plan included active pursuit of available grant funding from FEMA, the CARES Act, Rebuild Illinois funds, and other sources; elimination of non-essential purchases and expenses; reducing operating and capital costs; keeping positions vacant as a result of resignations or retirement; and implementing a reduction in work force. A summary of the City's budget reductions and other year-to-year changes is included below. Staffing changes are shown on the next page.

Budgeted Expenditures	2020 Budget			2021 Budget	Increase ¹ /(Reduction) ^{2,3}	
	Before COVID	Reduction	Amended		2021 vs. 2020 Before COVID	
ALL FUNDS						
City Manager's Office	11,767,700	(703,800)	11,063,900	11,095,000	(672,700)	-6%
Finance Department	15,331,700	(413,500)	14,918,200	14,745,700	(586,000)	-4%
Police Department	14,397,000	(488,400)	13,908,600	13,222,200	(1,174,800)	-8%
Fire Department	8,758,400	(137,400)	8,621,000	9,540,800	782,400	9%
Community Development	4,886,800	(147,800)	4,739,000	3,717,700	(1,169,100)	-24%
Public Works	44,177,700	(7,134,300)	37,043,400	33,783,900	(10,393,800)	-24%
Grand Total	99,319,300	(9,025,200)	90,294,100	86,105,300	(13,214,000)	-13%
GENERAL FUND						
City Manager's Office	5,535,600	(713,000)	4,822,600	4,653,600	(882,000)	-16%
Finance Department	5,700,700	(259,700)	5,441,000	5,417,500	(283,200)	-5%
Police Department	12,547,900	(346,700)	12,201,200	11,865,100	(682,800)	-5%
Fire Department	7,717,700	(101,400)	7,616,300	8,221,500	503,800	7%
Community Development	3,605,400	(259,200)	3,346,200	3,109,300	(496,100)	-14%
Public Works	7,035,100	(2,723,700)	4,311,400	4,843,400	(2,191,700)	-31%
Grand Total	42,142,400	(4,403,700)	37,738,700	38,110,400	(4,032,000)	-10%

Notes:

1. The Fire Department is showing an increase because the 2021 purchase of a replacement Fire Engine.
2. Community Development has a disproportionately higher year-to-year reduction due to Ravinia TIF expenditures originally planned for 2020, which were completed in 2019 with the 2020 Budget amended down to reflect the prior year completion.
3. Public Works has a disproportionately higher year-to-year reduction due to capital reductions.

BUDGET PREPARATION NOTES



GENERAL FUND (111)

General Fund operating revenue for 2021 of \$32 million is expected to be 3% higher than the 2020 estimate, although down 12% from 2020 as budgeted. Operating revenue excludes asset sales and transfers. Operating revenue for 2020 of \$31 million is expected to be 13% lower than 2019 and 14% lower than budget. The 2021 budget and 2020 estimate for operating revenue reflect City estimates of the COVID-19 pandemic negative economic impact, with the most significant impact to sales tax, business tax, and other general taxes and fees, partially offset by federal reimbursements.

General Fund total revenue for 2021 of \$35 million is expected to be 2% higher than the 2020 estimate. The City is estimating revenue recovery over several years, consistent with prior national economic declines, with recovery estimated by 2025. Significant year-to-year changes are shown on the General Fund Balance Summary page in the General Fund section.

The City regularly reviews taxes and fees to ensure revenues are appropriate to fund the cost of providing the City's high level of services. The City is not planning on tax or fee increases in 2021 which impact the General Fund.

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 service strategies. The 2021 budget reflects 250.2 full-time equivalent employees, a decrease of 26.8 from the 277 full-time equivalent employees in the 2020 budget. This staffing decrease is detailed in the chart below and reflects reductions due to the City's response plan to the economic impact of the COVID-19 pandemic on City finances, by keeping positions vacant as a result of resignations or retirement and implementing a reduction in work force. All City staff remain committed to providing responsive and high quality customer service.

2021 Staffing Changes
Removal of Two Full-Time City Manager's Office Admin. and Customer Service Specialists
Removal of 0.73 Full-Time Equivalent City Manager's Office Administrative Intern
Removal of 0.48 Full-Time Equivalent City Manager's Office Administrative (Comms.) Intern
Removal of 0.73 Full-Time Equivalent City Manager's Office Public Access Coordinator and addition of 0.48 Full-Time Equivalent City Manager's Office Public Access Coordinator
Removal of 0.48 Full-Time Equivalent City Manager's Office Program and Clerical Support
Removal of One Full-Time Finance and Customer Service Specialist
Removal of 0.25 Full-Time Equivalent Finance Department City Hall Courier
Removal of One Full-Time Police Department Police Officer
Removal of One Full-Time and 1.44 Full-Time Equivalent Police Community Service Officers
Removal of One Full-Time Police Department Management Analyst
Removal of 0.48 Full-Time Equivalent Police Department Records Clerk
Removal of 3.66 Full-Time Equivalent Police Department Community Police Aides
Removal of 3.24 Full-Time Equivalent Police Department Crossing Guards
Removal of One Full-Time Fire Department Executive Assistant and addition of 0.60 Full-Time Equivalent Fire Department Executive Assistant
Removal of One Full-Time Community Development Senior Plan Examiner/Inspector
Removal of One Full-Time Community Development Planner
Removal of 0.96 Full-Time Equivalent Community Development Planning Intern
Removal of 0.96 Full-Time Equivalent Community Development Clerk
Addition of 0.48 Full-Time Equivalent Community Development Clerk
Removal of 0.72 Full-Time Equivalent Public Works Engineering Inspector
Removal of 0.72 Full-Time Equivalent Public Works Forestry Worker
Removal of 4.47 Full-Time Equivalent Public Works Workers

BUDGET PREPARATION NOTES



MULTIMODAL TRANSPORTATION FUND (121)

Multimodal Transportation Fund (MMF) revenue for 2021 of \$4.6 million is expected to be \$1.5 million or 50% higher than the 2020 estimate, although down 1% from 2020 as budgeted. MMF revenue for 2020 of \$3 million is expected to be \$1.7 million lower than 2019 and \$1.6 million lower than budget.

\$1.1 million of the 2020 decline in revenue vs. 2019 actual and 2020 budget is due to the City's 2020 repeal of its vehicle sticker with no offsetting taxes or fees in 2020 as part of the City's COVID-19 economic relief package given to residents and businesses. The repeal of vehicle stickers also resulted in operational efficiencies for the City. Other 2020 MMF revenue negatively impacted by COVID-19 include lower transit revenue with bus routes suspended or service reduced and lower municipal gas tax given less use of cars. The reduced bus service revenue was offset by reduced contractual costs.

The \$1.5 million increase in revenue for 2021 is due to a tax levy increase in 2021 offsetting the loss of vehicle sticker tax revenue from the City's repeal of vehicle stickers in 2020, for a net zero impact to the City's residents on a total tax basis. This change for an average \$500,000 household is an increase in property tax of \$75 per year and a decrease in vehicle sticker cost of \$75 per year for a net zero impact to residents. The City is also estimating that bus service and car use will resume in 2021 resulting in almost full recovery of bus service and municipal gas tax revenue. Significant year-to-year changes are shown on the MMF Balance Summary page in the MMF section.

WATER FUND (212)

The City has a uniform water service agreement with the municipal customers of Deerfield, Lincolnshire, Bannockburn and the Glenbrook Sanitary District with a term spanning years 2008 through 2033. Section 7 of the agreement defines the method in which the water rate assessed to both contract and residential customers is determined. The agreement calls for an annual adjustment, if needed, in the water rate each January 1, to ensure the financial sustainability of the fund, based on a water rate pricing model. The base water rate of \$2.396 per 100 cubic feet is adjusted for meters and billing services for Highland Park residential customers and for an export surcharge for municipal contract customers. The 2021 total rate of \$2.948 per 100 cubic feet of water for Highland Park residential customers is flat with the 2020 rate.

Although the City Council approved a 10-year rate increase plan during the 2020 Budget process to ensure fund stability, a 2021 rate adjustment is not being implemented for either contract or residential customers given the COVID-19 economic impact on contract and residential customers. 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 2021 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.

PARKING FUND (211)

Parking Fund revenue for 2021 of \$619,300 is expected to be \$407,600 higher than the 2020 estimate, although down \$175,200 from 2020 as budgeted. Parking Fund revenue for 2020 of \$211,700 is expected to be \$631,800 lower than 2019 and \$582,800 lower than budget. The 2021 budget and 2020 estimate for Parking Fund revenue reflect City estimates of the COVID-19 pandemic negative economic impact to parking lot, garage, and fine revenue given significantly lower demand due to COVID-19. The City is estimating that revenue begins recovery in 2021 as people start returning to work and social places, with full recovery estimated in 2022. Significant year-to-year changes are shown on the Parking Fund Balance Summary page in the Parking Fund section.

ALL FINANCIAL DATA

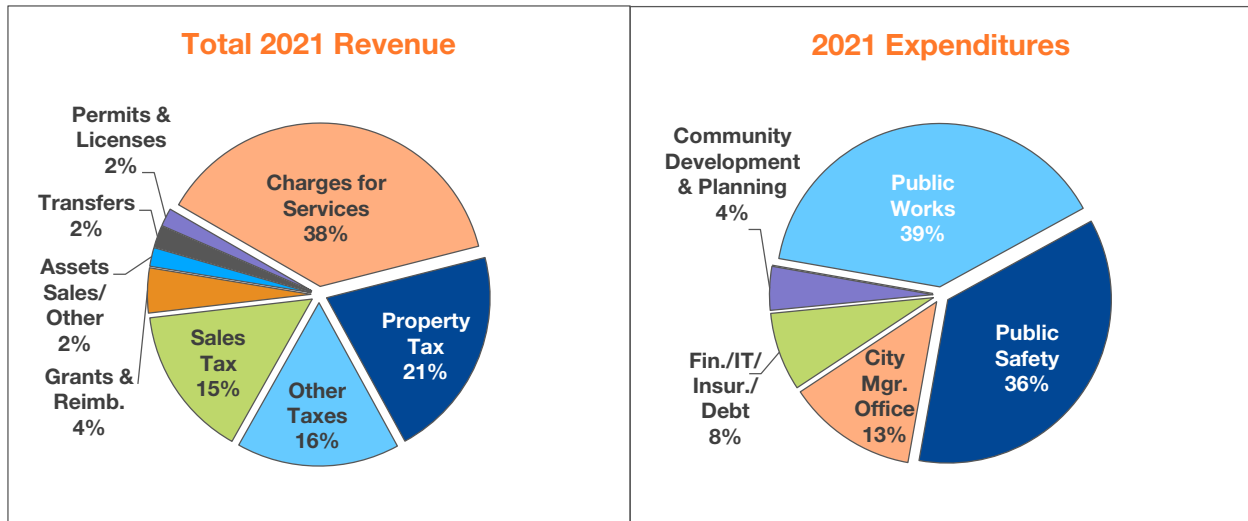
Numbers in the budget document are rounded to the nearest \$100. When numbers are presented in rounded format, the totals may appropriately not add-up by the rounding factor, when either (1) there are few items to add to the total and/or (2) many of the items which add to the total are near ½ of the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

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EXECUTIVE SUMMARY



BUDGET BRIEF



	Total 2021 Revenue	Increase / (Decrease) '21 Bud. vs. '20 Est.		Total 2021 Expenditures	Increase / (Decrease) '21 Bud. vs. '20 Est.	
		Dollar	Percent		Dollar	Percent
General Fund	34,905,300	845,600	2.5%	38,110,400	607,600	1.6%
Other Govt. Funds	18,103,000	825,600	4.8%	16,807,500	(549,700)	-3.2%
Enterprise Funds	15,371,000	(4,955,000)	-24.4%	19,180,600	(4,403,500)	-18.7%
Internal Service Funds	9,992,200	590,500	6.3%	11,398,500	450,000	4.1%
Fiduciary Fund	491,500	17,500	3.7%	608,400	232,800	62.0%
Total City	78,863,000	(2,675,900)	-3.3%	86,105,300	(3,662,800)	-4.1%

A Balanced Operating Budget is presented, with Operating Revenues expected to exceed Operating Expenditures by almost \$10 million. Total expenditures are budgeted to exceed total revenues by \$7.2 million, pursuant to policy-permitted strategic draw-downs of excess reserves, for capital investment, public safety pension contributions, and other post-employment benefit (OPEB) reserve, from the General, E911, Environmental Sustainability, Street, Water, Sewer, Parking, Equipment, Insurance, and Housing Trust Funds. **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	34,805,300	(34,685,900)	119,400	100,000	(3,424,500)	(3,205,100)
Multi-Modal Transp.	4,558,600	(4,328,400)	230,200		(170,000)	60,200
Motor Fuel Tax			-	1,646,500	(1,643,500)	3,000
Enhanced 911	647,200	(664,700)	(17,500)			(17,500)
Public Safety Pension			-	6,270,000	(6,270,000)	-
Environmental Sustain.	135,000	(99,900)	35,100		(50,000)	(14,900)
Debt Service			-	1,272,300	(1,266,100)	6,200
Street Improvements			-	2,225,400	(2,315,000)	(89,600)
TIF Ravinia Fund	376,900		376,900			376,900
TIF Briergate Fund	971,100		971,100			971,100
Water	9,714,500	(5,674,100)	4,040,400		(6,184,200)	(2,143,800)
Sewer	5,067,200	(1,915,600)	3,151,600		(4,621,900)	(1,470,300)
Parking	589,300	(395,800)	193,500		(389,000)	(195,500)
Equipment	4,359,400	(2,739,300)	1,620,100		(2,367,700)	(747,600)
Insurance	5,632,800	(6,291,500)	(658,700)			(658,700)
Housing Trust Fund	491,500	(608,400)	(116,900)			(116,900)
Grand Total	67,348,800	(57,403,400)	9,945,400	11,514,200	(28,701,900)	(7,242,300)



2020 HIGHLIGHTS

City staff provide a quarterly update on more than 150 major projects that are underway and planned during the year. These customer-focused initiatives, founded on the City's four priorities, are either outside of the City's day-to-day operations or significantly impact City operations and resident experience. The 2020 accomplishments and 2021 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, and community vibrancy. Highlights from 2020 accomplishments include:

City Manager's Office

- Protected the public safety and provided the public works for nearly 30,000 residents in a 12.25 square mile suburban municipality.
- Effectively managed a City-wide budget reduced from \$99.3 million to \$90.3 million, including six customer-service focused departments reduced by 10% from 277 to 250.2 full-time equivalent employees, resulting from the City's economic response to the COVID-19 pandemic negative impact on City revenue; three Special Service Areas; and two Tax Increment Financing Districts, meeting and exceeding the needs of almost 30,000 residents, pursuant to the City's stated mission of providing high-quality municipal services in an efficient and fiscally responsible manner through effective, transparent and collaborative governance.
- Led City response efforts through the COVID-19 pandemic to ensure continued operations in a virtual environment and to protect the health and wellbeing of staff and the general public, coordinating COVID-19-related communications across all modalities with information centralized at cityhpil.com/COVID-19.
- Coordinated the City's pandemic response with local, state, and federal agencies and managed timely and important public communications regarding county, state, and federal public health guidelines.
- Assisted businesses with obtaining state and federal funding during the COVID-19 pandemic and created a temporary outdoor expansion permit application in response to COVID-19 occupancy limitations, fast-tracking approval of 61 permits.
- Managed over 150 major projects across City departments, as detailed in the City's Major Projects plan.
- Coordinated with sister governments and held weekly government partner meetings to coordinate pandemic response and share information about best practices for operations and public health during the pandemic.
- Negotiated and completed the sale of air rights over the surface parking lot at the former Saks Fifth Avenue Site for redevelopment of the full site into multifamily residential apartments.
- Coordinated meetings with City staff to review inclusivity and anti-bias guidelines and policies.
- Ensured City compliance with Public Act 101-0221 effective January 1, 2020, which requires all employers in Illinois provide annual harassment prevention and anti-discrimination training to all employees.
- Promoted information and resident participation in the 2020 Census with a goal of exceeding the 2010 participation rate.
- Registered over 840 businesses in Highland Park, of which 34+ were new businesses to the City.
- Fostered efficient, transparent, and effective public communication through the release of over 60 press releases, over 200 e-mail distributions including the City's eNews, the Business Development eNews, City Alerts, over a thousand Tweets and Facebook posts, and numerous website updates.



Finance Department

- Led the City's analysis and development of a five-year economic response plan to the COVID-19 pandemic negative impact to City revenue to ensure economic viability of City operations. Monitored and reported results for consistency with the City's response plan assumptions.
- Led City efforts to maximize COVID-19 pandemic funding from the CAREs Act and FEMA, while supporting other department efforts to gain funding from Rebuild Illinois and other sources.
- Reduced Department budget by \$413,500, annualizing to a \$586,000 reduction for 2021, including Finance Division staff reduction by 1.25 full time equivalents or 9%, due to the City's economic response to the COVID-19 pandemic negative impact on City revenue, ensuring long-term viability of City services.
- Supported the City government conversion to a COVID-19 pandemic virtual environment with continued finance and customer service operations, laptops, monitors, and other equipment for out-of-office use; expanded and enhanced video and web conferencing; and on-going financial and technical support of City employees in a virtual environment.
- Earned a Distinguished Budget Presentation Award (Budget Award) for the City's 2019 Budget document from the Government Finance Officers Association (GFOA) for the 26th consecutive year.
- Earned a Certificate of Achievement for Excellence in Financial Reporting (Reporting Certificate) for the City's Comprehensive Annual Financial Report (CAFR) from the GFOA, for the 36th 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 meet their financial commitments and they consequently run lower risks of defaulting.
- Led an efficient and effective audit process resulting in an unmodified opinion, the highest opinion given to municipal government, with minimized management letter comments.
- Supported City and Pension Boards' objectives for Public Safety Pension Funds and OPEB.
- Expanded online payment offerings, including permit payments, in partnership with other departments.
- Co-led, along department stakeholders, the ongoing implementation of a new ERP system, including go live for general ledger, citationing, and administrative hearing modules, and kick-off of human capital management and community development modules by January 1, 2021.
- Upgraded the City's IT policies and implemented a security information and event management (SIEM) system, providing security alerts generated by applications and network hardware, consistent with the City's long-term IT security plan.

Police Department

- Reduced Department budget by \$488,400 annualizing to a \$1,174,800 reduction for 2021, including staff reduction by 11.82 full time equivalents or 15%, due to the City's economic response to the COVID-19 pandemic negative impact on City revenue, ensuring long-term viability of City services.
- Initiated or responded to 19,700 calls for service.
- Organized and facilitated a World Café in partnership with the NAACP, the Illinois Association of Chiefs of Police, and the Highland Park High School Students Organized Against Racism (SOAR).

TOTAL BUDGET BRIEF



- Continued engaging with community organizations such as A Safe Place, the Legal Aid Clinic, and CTAD to address community concerns.
- Engaged in more than 123 community relations activities including NAACP World Café, National Night Out, Meet the City, Coffee With a Cop, Caught Doing Something Good, Police Beat meetings, and others.
- Provided a safe environment for the public by conducting traffic safety programs, offering public training and education initiatives, and specifically collaborating with North Shore School District 112 and Township High School District 113 programs such as Peer Jury to promote restorative justice.
- Conducted more than 2,500 extra watches in response to property owner requests.
- Initiated an overweight truck permit program to maximize safe operation of large and oversized vehicles, while protecting the City's road infrastructure.
- Implemented a new e-ticketing platform resulting in operational efficiency.
- Implemented an alternative case assignment protocol to maximize operational effectiveness.
- The Administrative Commander attended the Northwestern University Center for Public Safety School of Police Staff and Command.
- Conducted supervisor development training for four eligible candidates, resulting in a seamless transition from Officer to Sergeant, upon promotion.
- The Social Worker obtained certification as a Mental Health First Aid Trainer.

Fire Department

- Reduced Department budget by \$137,400, including staff reduction by 0.40 full time equivalent or 1%, due to the City's economic response to the COVID-19 pandemic negative impact on City revenue, ensuring long-term viability of City services.
- Taught two CPR classes, installed smoke detectors until the COVID-19 pandemic shutdown, distributed public safety education packets for birthday and block parties, and used social media during to inform the public about Fire Safety messages and news.
- Responded to 5,100 emergency medical and fire calls for service.
- Updated the department's five-year strategic plan, annual report, and standards of response coverage.
- Partnered with the City's Human Resources Division and the Board of Fire and Police Commissioners to conduct a testing process and establish a new Fire Lieutenant and Firefighter Eligibility list.
- Updated the Department's succession plan.
- Paramedics received re-certification in Advanced Life Cardiac Support (ACLS).
- Re-certified all personnel in Cardiopulmonary Resuscitation (CPR).
- Created and utilized a COVID-19 pandemic decontamination corridor with a portable shower and aerosol biohazard misting for personnel and equipment.
- Certified three members as vehicle machinery technicians and in advanced rope operations.
- Certified nine firefighters to the basic fire officer level.
- Certified two members as Fire Apparatus Engineers.
- Compiled more than 19,445 training hours comprised of events from 370 competencies.



Community Development

- Reduced Department budget by \$827,300 annualizing to a \$1,169,000 reduction for 2021, including staff reduction by 3.44 full time equivalents or 13%, due to the City's economic response to the COVID-19 pandemic negative impact on City revenue, ensuring long-term viability of City services.
- The Building Division issued 4,138 permits and performed 10,624 inspections through various phases of construction and code enforcement activities. Customer service staff responded to nearly 15,072 calls and over 3,531 walk-up visits, averaging about 57 customer calls and 19 in-person customers per day¹. The Fire Prevention Bureau conducted 3,986 inspections and all identified violations were corrected. The Planning Division prepared 92 technical reports and facilitated 65 public meetings and/or hearings.
- Implemented a no cost use of public right of way permit to help businesses during COVID-19 pandemic conditions.
- Updated the City's Bike Walk plan, titled MoveHP, recognizing the City's active transportation achievements and providing a five-year update that will serve as a roadmap for future investment.
- Completed implementation of the lighting portion of the Ravinia District streetscape plan as well as partnering with SSA #17 to purchase and install new street furnishings.
- Completed a series of historical surveys in the City's core residential neighborhoods, utilizing a State of Illinois reimbursement grant through its Certified Local Government program. The City also commenced an additional survey in the Sunset Terrace neighborhood. Developed the City's first-ever Preservation Plan, working closely with the Historic Preservation Commission.
- Developed a preservation plan that outlines a five-year strategy for programming, education, and preservation work in Highland Park.
- Commenced comprehensive strategic planning initiative related to the City's housing program.
- Commenced two Area Planning Initiatives – Crossroads and Laurel, Deerfield & McGovern.
- Amended the City's Building Code to the latest standard and provided new code orientation and outreach to the contractor community.
- Implemented electronic services to accommodate pandemic conditions while maintaining customer service.
- Began implementing the Community Development module of the City's new ERP system for permitting, plan review, and inspections operations.

Public Works

- Reduced Department budget by \$7.1 million annualizing to a \$10.4 million reduction for 2021, including staff reduction by 5.91 full time equivalents or 7%, due to the City's economic response to the COVID-19 pandemic negative impact on City revenue, ensuring long-term viability of City services.
- Performed in-house design services on contracts for four public improvement projects, managed consultant design services for 11 public improvement projects, and completed 22 reviews and/or inspections for private work within the Steep Slope Zone.
- Completed nearly 14,000 square yards of asphalt patching at various City locations.
- Completed water system capital improvement projects totaling \$2.5 million, including constructing the water main replacement on Ivy Lane, Ryders Lane and along Berkeley Road; completing the water main phase II design for the grant-funded Clavey Road project, from US

¹ For the time period, Aug. 2019 thru Jul. 2020; after March 13, 2020 COVID-19 eliminated all walk-in customers from this data.

TOTAL BUDGET BRIEF



41 to Green Bay Road; initiating design to address Half Day Road residents' water services; and developing the design for provision of a water plant high service pump variable frequency drive (VFD) to increase pumping reliability and better match system pressure and flow to demand.

- Completed storm sewer system capital improvement projects, totaling approximately \$2.3 million, including constructing improvements on Ivy Lane from Sheridan Road to east end and on Taylor Avenue and Perennial; design of Highlands Neighborhood flood backflow preventors; design of Ravine 8 Laurel Ave. Cul-de-sac/Lake Michigan bluff sloughing restoration; and phase II final design for the grant-funded Clavey Road project, from US 41 to Green Bay Road.
- Continued long-term regional flood migration plan efforts with the Army Corps., Lake County and area municipalities.
- Completed sanitary sewer system capital improvement projects, totaling \$1.3 million, including design specifications for the rehabilitation and upgrade of the Hidden Ridge Sanitary Lift Station and trenchless, cured-in-place rehabilitation of approximately 13,000 linear feet of sanitary sewer main.
- Installed Ravinia Business District streetscape amenities; replaced the Highland Park Country Club HVAC and installed building automation; and replaced the St. Johns Train Station HVAC, flooring, windows, and doors.
- Planted 110 new trees, planted 600 native shrubs in pollinator gardens along Green Bay Trail, pruned 2,673 parkway trees, removed 325 dead, dying, diseased, or hazardous trees, reviewed 210 construction site plans for tree preservation, partnering with the Building Division, and issued 725 permits for tree removal on private property unrelated to construction.
- Continued enhanced snow removal services, clearing sidewalks and walkways before 7 AM near schools, train stations, and Central and Ravinia businesses; plowing streets within six-to-eight hours after snowfall; and plowing residential sidewalks and bike path, upon four inches of snow accumulation.
- Reviewed and updated policies and procedures in preparation for an American Public Works Association (APWA) Re-Accreditation site visit to maintain accreditation status. The site visit scheduled for May 2020 was put on hold due to the COVID-19 pandemic and may be held virtually at a later date yet to be determined.
- Coordinated 176 bid documents, contracts, and agreements to maintain City services.

2021 ORGANIZATIONAL OBJECTIVES

Four major priorities and organizational objectives guide the City's policy and direction for Fiscal Year 2021 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 2021 Budget is included in the City Mission, Values, Objectives subsection of the Organization and Services section. Goals for 2021 are detailed in the division/program commentary within the Department and Fund sections of this budget document, with each goal showing linkage to the four major priorities and organizational objectives listed below.

Fiscal Stability
Public Safety
Infrastructure Investment
Community Vibrancy

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Special attention has been paid to these organizational objectives while preparing the 2021 Budget. Highlights of the budgeted investments related to the City's organizational objectives are listed below. These investments are in addition to operations, which are also focused on the City's organizational objectives.

21,772,200	2021 Budgeted Organizational Objective Investments
10,130,200	Fiscal Stability and Public Safety
8,065,500	Public Safety Pension Contributions
1,511,900	Public Safety Facility/Vehicle/Equipment Replacements/Upgrades
552,800	Other Post-Employment Benefits Funding
7,045,000	Water and Sewer Infrastructure
2,885,000	Water System Upgrades
4,160,000	Storm and Sanitary Sewer Upgrades
2,715,000	Street, Bridge, Bike Walk, Sidewalk, Parking, Ravines
1,610,000	Street Improvements
290,000	Bridge Design and Repairs
240,000	Ravine Improvements
215,000	Bike Walk and Sidewalk Upgrades
190,000	Parking Improvements
170,000	Street Lighting Enhancements and Street Striping
1,132,000	Community Vibrancy and Other Improvements
647,000	Technology Improvements
410,000	Public Works Vehicle Replacements
75,000	Forestry EAB Removal and Planting
750,000	Facilities Priority 1 Upgrades

2021 BUDGET SUMMARY

The 2021 Total Budget, including expenditures and transfers, totals \$86.1 million. The following overview provides meaningful context for the 2021 budget, across all funds.

Base Operating Budget (All Funds)

	Budget 2020	Estimate 2020	Budget 2021	Bud. '21 vs. Est. '20 Incr./(Decr.)	%
Personnel	\$31,793,900	\$31,765,500	\$31,198,000	(\$567,500)	-1.8%
Contractual Services	\$21,322,700	\$21,061,100	\$21,915,600	\$854,500	4.1%
Materials & Supplies	\$2,073,900	\$1,978,600	\$2,119,600	\$141,000	7.1%
TOTAL	\$55,190,500	\$54,805,200	\$55,233,200	\$428,000	0.8%

The Base Operating Budget comparison shows the change in spending for the City's operating budget. The personnel variance is due to reduction of 26.8 full-time equivalent employees implemented in 2020 due to the City's economic response plan to the COVID-19 pandemic negative impact on City revenue, net of 2021 salary adjustments, based on bargaining unit contractual requirements and the City's compensation plan, plus 2020 being a year of 27 pay periods, with the last year of 27 pay periods having occurred in 2009.

TOTAL BUDGET BRIEF



The City's annual payroll generally includes 26 pay periods, consistent with most local municipalities. In actuality, the calendar year is divisible by 26.0893 biweekly periods (and not 26), resulting in a year of 27 biweekly periods every 11 or 12 years. The extra payday was the cumulative result of receiving weekly-based pay in the course of an employer's full calendar-year life cycle. 26 pay-periods only accounts for 364 days each year - 14x26. The 365th days add up to a whole pay period over time, approximately every 11-12 years. This is consistent with historical practices.

Contractual services for 2021 are \$854,500 higher than 2020 as estimated and relatively flat with 2020 as budgeted prior to budget reductions implemented in 2020 due to the City's economic response plan to the COVID-19 pandemic negative impact on City revenue. The \$854,500 increase is due to \$615,000 of higher equipment and information technology charges to division budgets to fund Equipment Fund purchases, significantly driven by a fire engine replacement; arts grant funding of \$250,000 not expended in 2020 due to the pandemic; \$200,000 increase in same coverage employee healthcare costs; \$220,000 increase in snow shoveling and handling costs given a light snow year in 2020; and \$200,000 increase in Housing Trust Fund scattered site grants; net of \$679,500 lower Ravinia Tax Increment Financing Fund contractual services with the completion of the streetscape and lighting improvements project in 2020.

Long-Term Investment (All Funds)

	Budget 2020	Estimate 2020	Budget 2021	Bud. '21 vs. Est. '20 Incr./(Decr.)	%
Capital	\$11,593,200	\$11,458,500	\$13,153,900	\$1,695,400	14.8%
Debt Service	\$10,675,700	\$10,669,700	\$5,037,200	(\$5,632,500)	-52.8%
TOTAL	\$22,268,900	\$22,128,200	\$18,191,100	(\$3,937,100)	-17.8%

The Long-Term Investment budget includes City infrastructure, facility, equipment and technology improvements, along with debt service for the repayment of principal and interest for capital projects which were funded by debt financing in previous years. The 2021 capital is \$1.7 million higher than 2020 as estimated, although \$3.2 million lower than 2020 as budgeted prior to budget reductions implemented in 2020 due to the City's economic response plan to the COVID-19 pandemic negative impact on City revenue. The significant investments planned for 2021 and the year-to-year variances are summarized earlier in this budget brief, are detailed in the Transmittal Letter and Capital section and are consistent with the City's COVID-19 pandemic economic response plan and resulting updated 10-year Capital Improvement Program. The City invested \$150 million in capital improvements over the last 11 years through 2020 and is planning \$117 million of capital improvements over the next 10 years, including the \$13 million budgeted for 2021.

The decrease in debt service is due to the 2020 pay-off of \$5.8 million of debt, which was refinanced at a significantly lower interest rate, resulting in almost \$700,000 of savings over the next 10 years, net of lower payments for remaining debt, consistent with the City's debt service schedule for previously issued debt, as detailed in the Debt and Appendix sections. The City is not planning on issuing new debt in 2020.

Transfers and Reserves (All Funds)

	Budget 2020	Estimate 2020	Budget 2021	Bud. '21 vs. Est. '20 Incr./(Decr.)	%
Transfers	\$12,292,300	\$12,292,300	\$12,128,200	(\$164,100)	-1.3%
Reserves	\$542,400	\$542,400	\$552,800	\$10,400	1.9%
TOTAL	\$12,834,700	\$12,834,700	\$12,681,000	(\$153,700)	-1.2%

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 2021 transfers are due to \$5.9 million

TOTAL BUDGET BRIEF



required and \$2.2 million additional contributions to the Public Safety Pension Funds, totaling \$8.1 million; \$2.4 million reimbursement from the Water, Enhanced 911, Parking, and Sustainability Funds to the General Fund for water, public safety dispatch, parking, and sustainability-related expenditures incurred in the General Fund; and \$1.6 million transfer of Motor Fuel Tax and Rebuild Illinois receipts to the Streets Construction Fund to pay for eligible capital improvements.

Reserves are funds that will not be spent until an appropriation is budgeted in an expenditure account. For 2021, \$552,800 is 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.

LONG RANGE PLAN



The Fiscal Year 2021 budget includes a Long Range Plan (LRP) for each of the City's six departments: City Manager's Office, Community Development, Finance Department, Fire Department, Police Department, and Public Works. Each Department identified long range plans for their respective operation, infrastructure needs and personnel. Long Range is defined as five-to-ten years from the current fiscal year. The purpose of long range planning is to help ensure that the City is meeting its obligations and reinforcing the priorities established by the City Council.

The LRP is reviewed and updated annually, as necessary. The LRP is used as the basis for developing the operational and capital budget as part of the City's annual budgeting process and planning for the future needs of the City. The diagram below illustrates this relationship.

OPERATIONAL PLANS

The City realizes efficiencies through collaboration with sister governments, work force reduction, and finding alternate revenue sources for funding revenue reductions and unfunded mandates. Efficiency-focused work is important and ongoing in light of the COVID-19-related impacts on the City's budget along with 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 to meet the needs of the community today and in the future; continue enriching the community through support, services, and initiatives that provide value to residents and businesses 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 will continue 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 updated its Bike Walk HP 2030 Plan to MoveHP during 2020, resulting in 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 such as a fiber-optic infrastructure network build-out completed in 2019, a three-year Enterprise Resource Planning (ERP) system implementation started in 2020, 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, and automate many back office functions related to City services, financial transactions, and human resources.

In 2021, the City will continue to advance equity and anti-racism strategies in our organization and the community. Initiatives such as an Equity Policy will be developed. Such a policy ensures City projects and decisions consider equity to ensure that all residents have access to opportunities and resources in a fair and impartial manner. The City will also 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 provides 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.

INFRASTRUCTURE INVESTMENT

The City continues investing capital in existing facilities and infrastructure and developing new infrastructure to better serve community needs.

The City's LRP includes the development of a new fire station to replace Fire Station #32 within the Ravinia Business District, in order to accommodate current and future equipment and vehicles, and relocation of the City's Senior Center to the Highland Park Country Club (HPCC). Both projects were delayed within the City's Capital Improvement Plan (CIP) schedule due to COVID-19-related budget impacts but continue to be planned within the CIP.



The City collaborates with sister governments and other partners for assessment of capital needs to best serve the community. An example includes partnering with the Park District to repurpose the HPCC golf course into a passive recreation area, while also providing improved storm water retention.

FLOOD MITIGATION

The City took the lead and requested a regional plan for mitigating major flooding in our area. In July 2019, the U.S. Army Corps of Engineers (USACE) presented results from their Preliminary Flood Mitigation Study for the Skokie River and Middle Fork River. The study entailed hydraulic modeling and economic analysis for the watershed of the two rivers. According to USACE, the economic benefits of the storage basins providing flood relief to watershed areas are extremely unlikely to outweigh the flood mitigation costs. The conclusion is extremely disappointing. The City and area communities along these rivers are still in need of solutions for flood mitigation. A regional solution is necessary given the intensity and frequency of storms impacting the area. 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 with State and Federal officials.

COMMUNITY VIBRANCY



Port Clinton Art Festival. Both events implemented social distancing requirements, a one-way flow of traffic, and other public safety protocols. The City will plan for the potential to host special events in 2021, pending the successful rollout of a vaccine, local testing, and the State moving to Phase 5 of the Governor's Restore Illinois Plan allowing for mass gatherings.

2020 was a year which presented challenges for people across the earth due to the COVID-19 pandemic. COVID-19 forced the cancelation of various community and special events, including the Ravinia Festival, the Bitter Jester Music Festival, the 4th of July Celebration, the Holiday Lighting Celebration, and Food Truck Thursdays, among others. Despite the restrictions in place to protect public health, the City came together in a variety of ways to show support for first responders through letters and videos of support and donations. Certain events carried on with strict safety requirements in place, such as the Ravinia Farmers Market and the

The City remains committed to preserving and enhancing the quality of life, human health, and natural areas. The City's Sustainability Plan focuses the City's efforts on reducing the City's environmental impacts. The City is reporting greenhouse gas emissions through the Carbon Disclosure Project and pledged through the Mayor's Compact for Climate and Energy to reduce greenhouse gas emissions

The City continues exploring opportunities and partnering with organizations for enriching quality of life in the community, creating opportunities for inclusivity, celebrating the City's history, reducing costs, and improving efficiencies. The City's work and strategic plans are based on the City's core priorities: fiscal stability, public



safety, infrastructure investment, and community vibrancy. The City will continue to assess its long-term positioning to ensure advancement to a holistic strategic plan for positioning the City as an attractive and innovative arts community, which continuously considers evolving market conditions such as commercial and housing changes.

DIVERSITY, INCLUSIVITY, AND EQUITY

The death of George Floyd, Breonna Taylor, and others have given rise to the dire need for changes in our nation and the importance of a culture that should not tolerate any form of racism and hate. The City has focused on advancing the City's values which are reflected in the [City's Statement Against Hate](#):

"The City of Highland Park unequivocally condemns any racist, misogynistic, anti-Semitic, anti-LGBTQ, ableist, or otherwise hate-motivated groups or individuals who are threatening any form of violent acts, bigoted harassment of, or discrimination against our residents, visitors, or city staff. This behavior is never acceptable, but it is particularly outrageous that any groups would further an agenda of hate and fear.

Highland Park will take every possible action to ensure that residents, workers, and visitors will not face discrimination or harassment. Violent threats have no place in our country, state, or city, and will not be tolerated. Reports of such hate crimes are of great concern. Be assured that the City's Police Department will continue to work closely with the Federal Bureau of Investigation and other law enforcement agencies to ensure the continued safety of our community.

It is vitally important that our community holds to our values and stands together in denouncing all acts of bigotry and violence. Hate has no home in Highland Park or anywhere."

The City has prioritized and implemented citywide programs and services to promote an inclusive community with opportunities for everyone. The City identified areas of emphasis for 2021 and 2022 with 12 initiatives, including but not limited to drafting and adopting an Equity Policy.

The City made its written directive system of General Orders for the Police Department available to the public on August 14, 2020. The Orders define the standards, values, and expectations for Police Department employees. The Orders can be viewed at cityhpil.com/pd-orders. The publication follows a compilation of the City's internal and external diversity, inclusion, and community engagement initiatives into one central location, which can be found at cityhpil.com/diversity.

The City will continue communicating about the Police Department's Shared Principles of Law Enforcement. The Principles were developed based on a partnership between law enforcement and the public, 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 of Highland Park Police Department was the first department in the State to adopt the 'Shared Principles of Public Safety' whereby each member of the Department pledged support. Department staff recognize that these shared principles are reflective of their core beliefs and are part of the fabric of the City and Police Department mission and values.

It is vitally important that our community holds to our values and stands together in denouncing all acts of bigotry and violence. Hate has no home in Highland Park or anywhere. The City will continue to ensure its programs and operations are developed with a focus on ensuring inclusivity and ensuring that all individuals served by the City are treated with complete equality and with the utmost professionalism and dignity. The City will continually evaluate enhancements to its diversity and equity policies.

REVENUE HIGHLIGHTS

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

The City has been comprehensively analyzing, monitoring, and reporting on the COVID-19 economic impact on City finances, with the most significant impact to the City's General Fund, since the beginning of the pandemic. Staff briefed the City Council during two Committee of the Whole meetings on May 25, 2020 and June 22, 2020. These presentations can be found on the COVID-19 Information page of the City's website. The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

Staff's approach to estimating revenues is to consider total fund revenues as a "basket" of individual revenues, each with its own history of predictability, stability, or volatility. Revenue forecasts have been developed using specific methodology based on the materiality of the forecast, the availability of historic data, the quality of available data, the time period of the forecast, and the clarity of the forecast. Time-Series-Analysis and/or pre-established formulas have been used whenever possible. Although Highland Park is a very stable community, with over \$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 ongoing revenue sources included in the City's budget (bond proceeds are excluded as non-recurring revenues). The City's top ten operating revenues are listed below and a detailed description for each is provided on the following pages, along with the 2021 estimate assumptions.

Top Ten Operating Revenues

	Revenue Source	% of 2021 Total Revenue	% of 2021 General Fund Revenue	Elastic/ Inelastic
1	Property Tax Levy (w/o Library)	21.0	14.7	Inelastic
2	Sales Tax	15.0	32.8	Elastic
3	Water Sales	11.9	n/a	Elastic
4	Sewer Charges	5.8	n/a	Elastic
5	Utility Tax	4.4	10.0	Elastic
6	State Income Tax	3.0	6.9	Elastic
7	State Motor Fuel Tax	2.1	n/a	Elastic
8	Real Estate Transfer Tax	1.9	4.3	Elastic
9	Transit Revenue	1.8	n/a	Inelastic
10	General Permit Revenue	1.3	3.0	Elastic
	TOTAL	68.2	71.6	

REVENUE HIGHLIGHTS



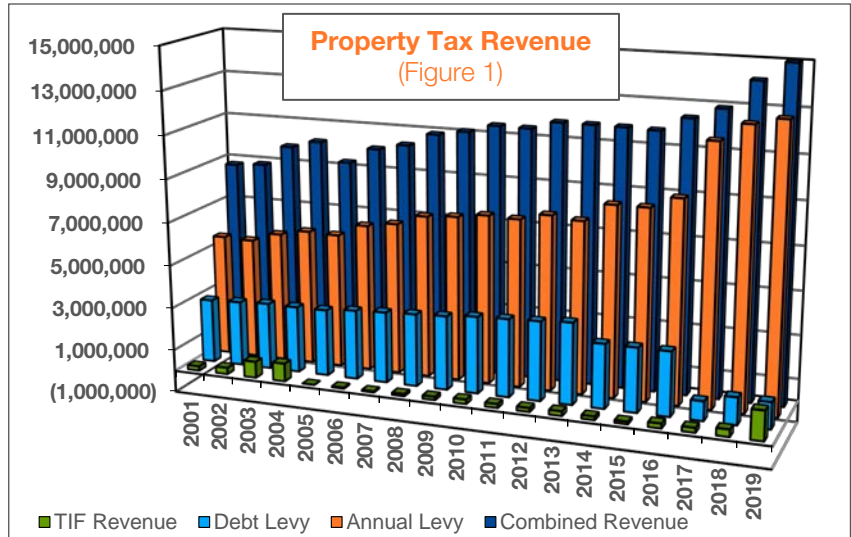
PROPERTY TAX

2021 Budget: \$16,551,800

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.

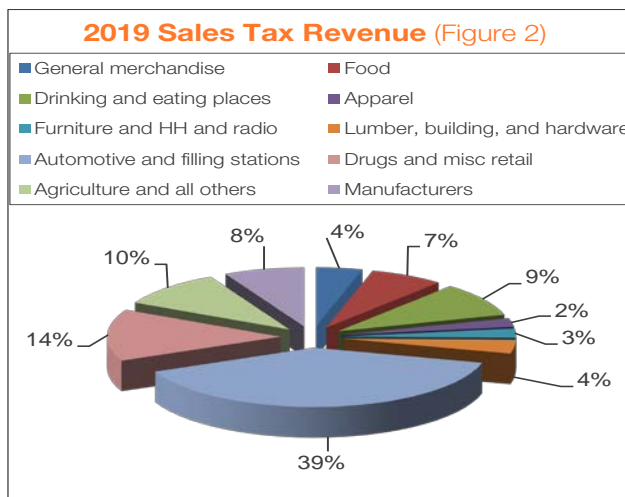
The annual tax levy ordinance includes property taxes for the City's operating funds, pension funds, and capital funds. The levy includes bond levies which are filed at the time of bond ordinance approval. The City annually abates bond levies which have dedicated revenue sources sufficient to pay debt 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 2020 property tax levy, for collection in 2021, is 21% of the City's total revenue and reflects a \$1.1 million increase offsetting the loss of vehicle sticker tax revenue from the City's repeal of vehicle stickers in 2020, for a net zero impact to the City's residents on a total tax basis. This change for an average \$500,000 household is an increase in property tax of \$83 per year and a decrease in vehicle sticker cost of \$83 per year for a net zero impact to residents. The City's Tax Increment Financing (Ravinia TIF and Briergate TIF) Districts include property tax revenues which are dedicated to these Districts, with a combined estimate of \$1,584,100 for the 2020 tax increments collectible in 2021. The 2021 Budget for property taxes includes revenues associated with Special Service Areas (SSA) for which the taxes are levied for a specific benefit. 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; the property tax discussion in Multimodal Transportation Fund section of the Budget Preparation Notes; 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 Special Service Areas and the Library.



SALES TAX

2021 Budget: \$11,815,600



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 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 deposited into the Street Capital Project Funds 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 2021

REVENUE HIGHLIGHTS



budget for Total Sales Tax is 5% higher than the 2020 estimate, although down 16% from 2020 as budgeted. Total Sales Tax for 2020 is expected to be 17% lower than 2019 and 20% lower than budget. The 2021 budget and 2020 estimate reflect City estimates of the COVID-19 pandemic negative economic impact on the City's Total Sales Tax. The City is estimating revenue recovery over several years, consistent with prior national economic declines, with recovery estimated by 2025. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve. Additional information is included in the Sales Tax Trend presented later in the Executive Summary.

Ravinia Festival donates five percent 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 and is not included in the Total Sales Tax 2020 Budget of \$11,815,600. The City's 2021 Budget for Payment in Lieu of Taxes revenue is \$700,000, which is down 100% from City's 2020 Estimate and down \$250,000 from 2020 as Budgeted. Payment in Lieu of Taxes for 2020 is expected to be zero, which is \$1,050,000 lower than 2019 and \$950,000 lower than budget, due to the Ravinia Festival not opening for a 2020 season due to the COVID-19 pandemic. The City is estimating that the Ravinia Festival will open for a 2021 season, although at 70% of normal ticket sales, giving potential lingering COVID-19 pandemic concerns. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

WATER SALES

2021 Budget: \$9,421,100

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 also strongly influenced by seasonal factors. The amount of rainfall during the summer season can impact water sales by as much as 10% when compared to the prior year's budget.

In order to estimate revenues, a historical analysis is utilized to adjust for variations caused by rainfall. This technique is applied to production statistics supplied by the water plant to estimate the actual quantity of water sales. The water sales estimate for 2021 includes a total water rate of \$2.948 per 100 cubic feet of water for Highland Park residents, which is flat with the 2020 rate. Although the City Council approved a 10-year rate increase plan during the 2020 Budget process to ensure fund stability, a 2021 rate adjustment is not being implemented for either contract or residential customers, as a courtesy given the COVID-19 economic impact on contract and residential customers. 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 2021 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.

SEWER CHARGES

2021 Budget: \$4,546,000

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 2021 revenue estimate is based upon a rate of \$1.30 per 100 cubic feet of water used, which is flat with the 2020 rate.

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 2021 revenue estimate is based on a rate of \$8.50 per Impervious Area Unit per month, which is flat with the 2021 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. Also see the Annual Fee Resolution in the Revenue Detail section.

UTILITY TAX

2021 Budget: \$3,449,500

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,

REVENUE HIGHLIGHTS



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 2020 rates:

<u>Utility Component</u>	<u>Charge Method</u>	<u>2021 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%	

STATE INCOME TAX

2021 Budget: \$2,401,000

This revenue includes net tax receipts collected by the State that are distributable to the City. There is no restriction on the use of this revenue, which is deposited into 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. Beginning February 1, 2015, local governments received 8% of the net collections of all income tax received from individuals, trusts and estates and 9.14% of the net collections of all income tax received from corporations (35 ILCS 5/901 b).

The local government share (LGDF) was reduced to 5.45% and 6.16% of individual and corporate income tax collections, respectively, for State Fiscal Year (SFY) 2018 when the income tax was increased in July 2017. The LGDF changed to 5.757% and 6.50% of individual and corporate income tax collections, respectively, for SFY 2019 and SFY 2020. The General Assembly removed their off-the-top reduction from recent years for SFY 2021. This is not full funding of LGDF, but it is an increase from SFY 2020. The LGDF is 6.06% and 6.845% of individual and corporate income tax collections, respectively, for SFY 2021. 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 refund fund. The amount that each municipality or county receives is based on its population in proportion to the total state population. The population figures are determined based on the latest census conducted by the United States Bureau of the Census and certified by the Office of the Secretary of State. The Illinois Department of Revenue certifies to the state comptroller the amounts to be allocated based on net collections from the prior month in approximately the third week of each month.

The 2021 budget is expected to be 11% and 20% lower than the 2020 estimate and 2020 budget, respectively. The 2020 estimate is expected to be 15% and 11% lower than 2019 actual and 2020 budget, respectively. The 2021 budget and 2020 estimate reflect City estimates of the COVID-19 pandemic negative economic impact on the City's State Income Tax receipts. The City is estimating revenue recovery over several years, consistent with prior national economic declines, with recovery estimated by 2025. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

STATE MOTOR FUEL TAX

2021 Budget: \$1,643,500

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 2021 budget is expected to be flat with the 2020 estimate and 46% higher than 2020 as budgeted. The 2020 estimate is expected to be 68% and 46% higher than 2019 actual and 2020 budget, respectively. The 2021 budget and 2020 estimate reflect the City's confirmed grant installments from the local government component of the Rebuild Illinois capital bill program, net of COVID-19 economic impact on the MFT distributions. The Rebuild Illinois grants are not MFT distributions. They are grants made from the State of Illinois bond sale proceeds that

REVENUE HIGHLIGHTS



must be deposited into the City's MFT fund to be tracked and expended on eligible expenditures.

REAL ESTATE TRANSFER TAX

2021 Budget: \$1,500,000

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 sales price of the property 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 2021 estimate is flat with the 2020 estimate, with both down 10% and 6% from 2019 actual and 2020 budget, respectively, due to the estimated COVID-19 pandemic negative economic impact on national housing market conditions for comparable areas. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

TRANSIT REVENUE

2021 Budget: \$1,400,000

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 2021 reflects the anticipated level of service provided for in the contract. The 2021 budget is expected to be 33% higher than the 2020 estimate, although down 3% from 2020 as budgeted. The 2020 estimate is expected to be 31% and 28% lower than 2019 actual and 2020 budget, respectively. The 2021 budget and 2020 estimate reflect City estimates of the COVID-19 pandemic negative economic impact on the City's Transit Revenue with bus routes suspended or service reduced. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

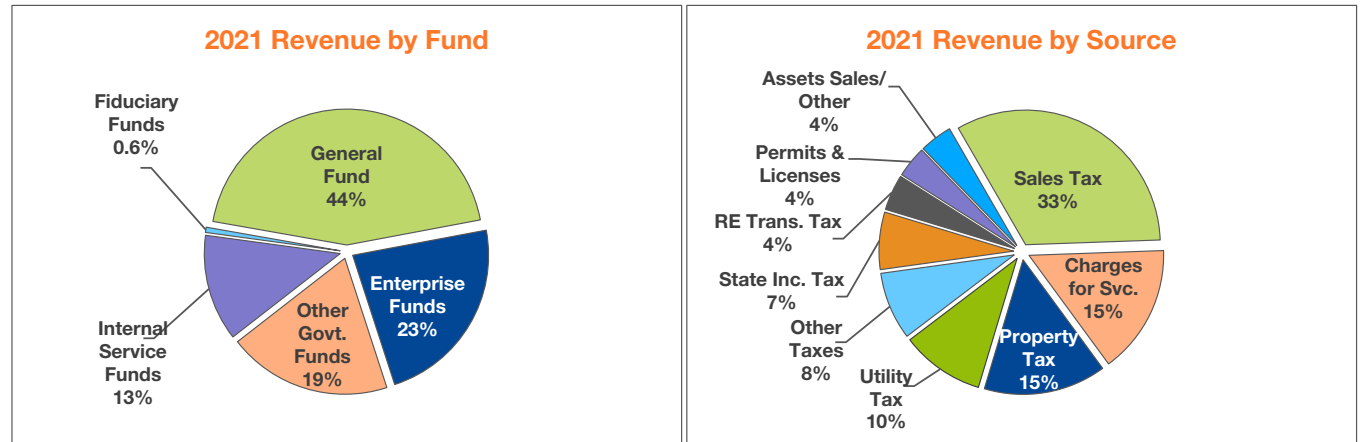
GENERAL PERMIT REVENUE

2021 Budget: \$1,032,600

This revenue includes permit fees for building (construction, remodeling, and repair), fire, forestry, and overweight trucks, as driven by activity levels. The largest portion of general permit revenue is for building permits, which is \$935,000 of the total \$1,032,600. The 2021 building permit revenue estimate was derived by conducting a historical analysis of permit revenue and evaluation of recent inquiries and proposed developments. The 2021 budget for general permit revenue is expected to be 4% higher than the 2020 estimate, although down 25% from 2020 as budgeted. The 2020 estimate for general permit revenue is expected to be 33% and 28% lower than 2019 actual and 2020 budget, respectively. The 2021 budget and 2020 estimate for general permit revenue reflect City estimates of the COVID-19 pandemic negative economic impact on this revenue. The City is estimating revenue recovery over several years, consistent with prior national economic declines, with recovery estimated by 2022-2023. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

CITY OF HIGHLAND PARK

REVENUE BY YEAR



	Total 2020 Estimate	Total 2021 Budget ³	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Sales Tax	10,938,000	11,438,000	(2.20)	-16.7%	(2.66)	-19.6%	(2.16)	-15.9%	0.50	4.6%
Utility Tax	3,303,000	3,499,500	(0.65)	-16.4%	(0.60)	-15.4%	(0.41)	-10.4%	0.20	5.9%
State Income Tax	2,684,000	2,401,000	(0.48)	-15.3%	(0.32)	-10.5%	(0.60)	-20.0%	(0.28)	-10.5%
Property Tax	5,127,200	5,135,600	1.30	33.9%	-	0.0%	0.01	0.2%	0.01	0.2%
Real Estate Transfer Tax	1,500,000	1,500,000	(0.17)	-9.9%	(0.10)	-6.3%	(0.10)	-6.3%	-	0.0%
Other Taxes	2,001,400	2,840,600	(1.64)	-45.0%	(1.43)	-41.6%	(0.59)	-17.1%	0.84	41.9%
Charges for Services	5,012,900	5,408,700	(0.39)	-7.2%	(0.47)	-8.6%	(0.07)	-1.4%	0.40	7.9%
Permits and Licenses	1,260,700	1,314,800	(0.57)	-31.2%	(0.47)	-27.0%	(0.41)	-23.9%	0.05	4.3%
Sale of Assets/Other Revenue	2,232,600	1,367,100	0.06	2.9%	0.74	49.7%	(0.12)	-8.3%	(0.87)	-38.8%
GENERAL FUND	34,059,700	34,905,300	(4.74)	-12.2%	(5.30)	-13.5%	(4.46)	-11.3%	0.85	2.5%
Multi-Modal Transportation	3,031,700	4,558,600	(1.69)	-35.8%	(1.59)	-34.4%	(0.06)	-1.4%	1.53	50.4%
Motor Fuel Tax	1,647,200	1,646,500	0.66	66.9%	(0.00)	0.0%	(0.00)	-0.1%	(0.00)	0.0%
Enhanced 911	677,000	647,200	0.00	0.3%	0.00	0.1%	(0.03)	-4.3%	(0.03)	-4.4%
Public Safety Pension	6,270,000	6,270,000	0.03	0.6%	-	0.0%	-	0.0%	-	0.0%
Environmental Sustainability	149,400	135,000	(0.02)	-13.3%	0.02	14.9%	0.01	3.8%	(0.01)	-9.6%
Debt Service	1,283,000	1,272,300	(0.05)	-3.8%	(0.00)	-0.2%	(0.01)	-1.1%	(0.01)	-0.8%
Streets & Other Capital	2,868,700	2,225,400	0.20	7.4%	0.08	2.9%	(0.56)	-20.2%	(0.64)	-22.4%
Tax Increment Financing	1,350,400	1,348,000	0.61	82.0%	0.01	0.4%	0.00	0.2%	(0.00)	-0.2%
OTHER GOVT. FUNDS	17,277,400	18,103,000	(0.26)	-1.5%	(1.49)	-7.9%	(0.66)	-3.5%	0.83	4.8%
Water	12,561,800	9,714,500	3.55	39.4%	(0.11)	-0.9%	(2.96)	-23.4%	(2.85)	-22.7%
Sewer	7,552,500	5,067,200	2.68	55.1%	(0.41)	-5.1%	(2.89)	-36.3%	(2.49)	-32.9%
Parking	211,700	589,300	(0.63)	-74.9%	(0.58)	-73.4%	(0.21)	-25.8%	0.38	178.4%
ENTERPRISE FUNDS	20,326,000	15,371,000	5.60	38.0%	(1.10)	-5.1%	(6.06)	-28.3%	(4.96)	-24.4%
Equipment Maint/Replace	3,797,800	4,359,400	0.22	6.1%	0.02	0.6%	0.59	15.5%	0.56	14.8%
Insurance	5,604,000	5,632,800	0.04	0.7%	(0.08)	-1.5%	(0.05)	-1.0%	0.03	0.5%
INTERNAL SVC FUNDS	9,401,700	9,992,200	0.26	2.8%	(0.06)	-0.6%	0.53	5.6%	0.59	6.3%
Housing Trust	474,000	491,500	(0.28)	-36.7%	(0.18)	-28.0%	(0.17)	-25.3%	0.02	3.7%
FIDUCIARY FUNDS	474,000	491,500	(0.28)	-36.7%	(0.18)	-28.0%	(0.17)	-25.3%	0.02	3.7%
TOTAL REVENUE	81,538,900	78,863,000	0.58	0.7%	(8.13)	-9.1%	(10.81)	-12.1%	(2.68)	-3.3%

Notable Budget Comments:

1. The Sale of Assets/Other Revenue decrease vs. 2019 is due to the sale of the Karger Center in 2019.
2. Negative variances for 2020 Estimate vs. 2020 Budget and 2019 Actual, and for 2021 Budget vs. 2020 Estimate are significantly due to Covid-19 pandemic economic impact. The General Fund Property Tax increase for 2020 Estimate vs. 2020 Budget is due to reallocation from the Capital Fund for basic City services due to Covid-19 pandemic economic impact.
3. The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

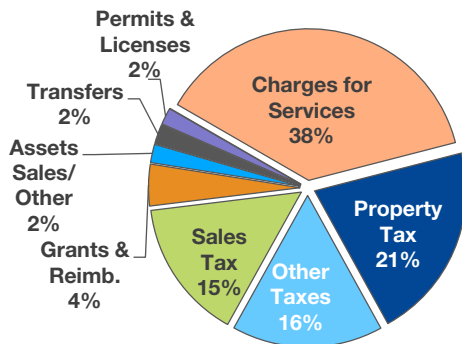
See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

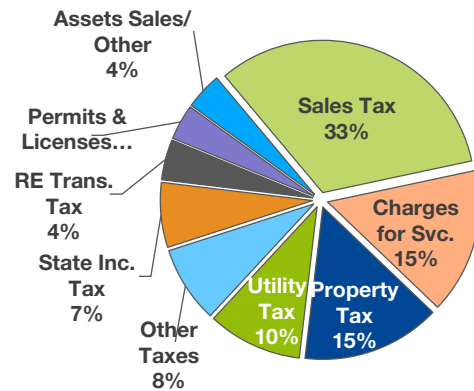
REVENUE FOR 2021



Total 2021 Revenue



General Fund 2021 Revenue

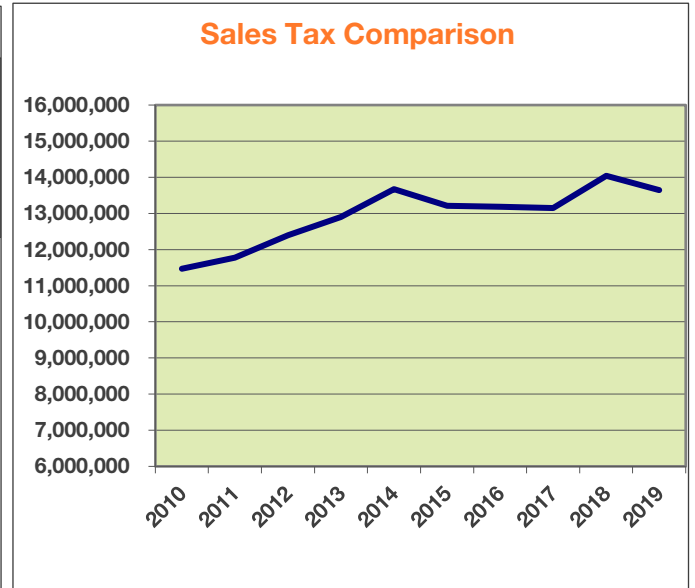
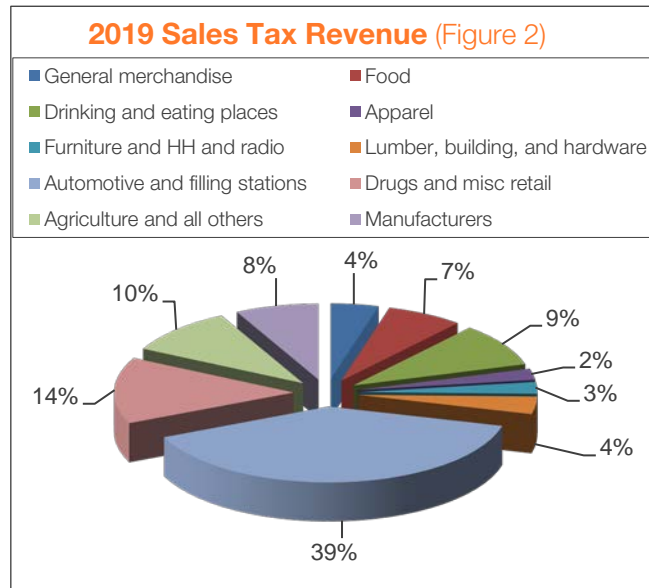


	Charges for Services	Sales Tax	Property Tax	Other Taxes	Bond Proceeds	Grants & Reimburse.	Permits & Licenses	Transfers	- Other Revenue	Total 2021 Budget
Sales Tax	-	11,438,000	-	-	-	-	-	-	-	11,438,000
Utility Tax	-	-	-	3,499,500	-	-	-	-	-	3,499,500
State Income Tax	-	-	-	2,401,000	-	-	-	-	-	2,401,000
Property Tax	-	-	5,135,600	-	-	-	-	-	-	5,135,600
Real Estate Transfer Tax	-	-	-	1,500,000	-	-	-	-	-	1,500,000
Other Taxes	-	-	-	2,840,600	-	-	-	-	-	2,840,600
Charges for Services	5,408,700	-	-	-	-	-	-	-	-	5,408,700
Permits and Licenses	-	-	-	-	-	-	1,314,800	-	-	1,314,800
Sale of Assets/Oth.Rev.	-	-	-	-	-	384,200	-	-	982,900	1,367,100
GENERAL FUND	5,408,700	11,438,000	5,135,600	10,241,100	-	384,200	1,314,800	-	982,900	34,905,300
Multi-Modal Transportation	1,400,000	-	2,603,100	358,000	-	149,300	-	-	48,200	4,558,600
Motor Fuel Tax	-	-	-	1,643,500	-	-	-	-	3,000	1,646,500
Enhanced 911	-	-	-	-	-	645,200	-	-	2,000	647,200
Public Safety Pension	-	-	6,270,000	-	-	-	-	-	-	6,270,000
Environmental Sustainability	-	-	-	-	-	-	-	-	135,000	135,000
Debt Service	-	-	1,199,000	-	-	-	-	-	73,300	1,272,300
Streets & Other Capital	-	377,600	-	-	-	187,600	-	1,643,500	16,700	2,225,400
Tax Increment Financing	-	-	1,344,100	-	-	-	-	-	3,900	1,348,000
OTHER GOVT. FUNDS	1,400,000	377,600	11,416,200	2,001,500	-	982,100	-	1,643,500	282,100	18,103,000
Water	9,353,600	-	-	-	-	251,400	60,000	-	49,500	9,714,500
Sewer	4,521,000	-	-	-	-	500,800	25,000	-	20,400	5,067,200
Parking	389,600	-	-	-	-	6,000	-	-	193,700	589,300
ENTERPRISE FUNDS	14,264,200	-	-	-	-	758,200	85,000	-	263,600	15,371,000
Equipment Maint/Replace	4,286,200	-	-	-	-	73,200	-	-	-	4,359,400
Insurance	4,334,200	-	-	-	-	1,298,600	-	-	-	5,632,800
INTERNAL SVC FUNDS	8,620,400	-	-	-	-	1,371,800	-	-	-	9,992,200
Housing Trust	-	-	-	463,800	-	-	12,000	-	15,700	491,500
FIDUCIARY FUNDS	-	-	-	463,800	-	-	12,000	-	15,700	491,500
TOTAL REVENUE	29,693,300	11,815,600	16,551,800	12,706,400	-	3,496,300	1,411,800	1,643,500	1,544,300	78,863,000

Note: The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve. See Glossary of Terms and Funds in the Appendix.

SALES TAX TREND

LAST TEN FISCAL YEARS



Total Sales Tax

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General merchandise	827k	855k	874k	835k	791k	746k	676k	655k	631k	589k
Food	1.09M	1.05M	1.03M	1.07M	1.15M	1.10M	1.01M	1.01M	953k	941k
Drinking & eating places	1.00M	1.05M	1.12M	1.13M	1.15M	1.17M	1.17M	1.21M	1.20M	1.26M
Apparel	806k	816k	767k	535k	527k	515k	458k	396k	392k	325k
Furn., HH & electronics	361k	367k	357k	400k	389k	374k	388k	374k	393k	344k
Lumber, bldg. & hardware	566k	575k	531k	578k	615k	649k	643k	578k	532k	510k
Auto & filling stations	3.56M	3.95M	4.48M	4.92M	5.20M	4.83M	4.64M	4.85M	5.24M	5.36M
Drugs & misc. retail	1.79M	1.87M	1.99M	2.07M	2.16M	1.79M	2.09M	1.95M	1.87M	1.93M
Agriculture & all others	1.11M	1.07M	1.05M	1.14M	1.25M	1.51M	1.28M	1.28M	1.37M	1.36M
Manufacturers	366k	171k	203k	231k	440k	522k	831k	857k	1.45M	1.03M
TOTAL	11.47M	11.78M	12.39M	12.90M	13.67M	13.21M	13.19M	13.15M	14.04M	13.65M
% Incr./Decr. Prior Yr.	3.6%	2.7%	5.2%	4.1%	6.0%	-3.4%	-0.2%	-0.3%	6.8%	-2.8%

Notes:

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

SALES TAX TREND

LAST TEN FISCAL YEARS



Municipal Sales Tax

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General merchandise	450k	477k	488k	468k	451k	425k	377k	361k	349k	328k
Food	868k	844k	826k	83k	893k	849k	785k	794k	750k	745k
Drinking & eating places	506k	530k	567k	568k	581k	588k	590k	610k	605k	635k
Apparel	403k	410k	386k	270k	267k	261k	231k	198k	196k	162k
Furn., HH & electronics	180k	183k	179k	200k	195k	187k	194k	187k	197k	172k
Lumber, bldg. & hardware	283k	288k	266k	289k	307k	325k	322k	289k	266k	255k
Auto & filling stations	2.94M	3.15M	3.52M	3.94M	4.26M	4.05M	3.93M	4.05M	4.36M	4.50M
Drugs & misc. retail	1.04M	1.11M	1.20M	1.25M	1.31M	1.11M	1.28M	1.21M	1.15M	1.19M
Agriculture & all others	632k	603k	584k	630k	701k	842k	725k	715k	769k	770k
Manufacturers	183k	85.4k	102k	116k	309k	404k	684k	677k	1.26M	843k
TOTAL	7.48M	7.68M	8.12M	8.57M	9.27M	9.04M	9.11M	9.09M	9.90M	9.60M
% Incr./Decr. Prior Yr.	4.8%	2.6%	5.8%	5.5%	8.2%	-2.5%	0.8%	-0.3%	9.0%	-3.1%

Home Rule Sales Tax

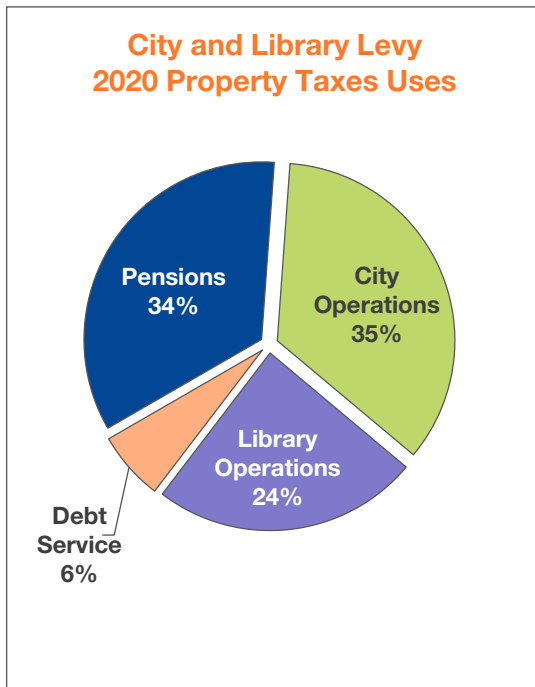
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General merchandise	377k	379k	386k	367k	340k	322k	299k	294k	282k	262k
Food	220k	209k	203k	239k	259k	261k	222k	213k	204k	197k
Drinking & eating places	498k	521k	557k	559k	571k	578k	581k	601k	598k	627k
Apparel	403k	406k	381k	265k	261k	254k	227k	198k	196k	162k
Furn., HH & electronics	180k	183k	179k	200k	194k	187k	194k	187k	196k	172k
Lumber, bldg. & hardware	283k	288k	266k	289k	307k	325k	321k	289k	266k	255k
Auto & filling stations	621k	804k	950k	980k	945k	784k	717k	797k	885k	865k
Drugs & misc. retail	744k	758k	791k	818k	844k	681k	812k	739k	725k	741k
Agriculture & all others	480k	471k	461k	506k	551k	663k	555k	563k	599k	591k
Manufacturers	183k	85.2k	101k	115k	131k	118k	147k	180k	190k	183k
TOTAL	3.90M	4.11M	4.27M	4.34M	4.40M	4.17M	4.07M	4.06M	4.14M	4.05M
% Incr./Decr. Prior Yr.	1.4%	2.9%	4.1%	1.5%	1.5%	-5.2%	-2.4%	-0.3%	2.0%	-2.1%

Notes:

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

PROPERTY TAX SUMMARY

CITY OF HIGHLAND PARK



	2020 Tax Levy 2021 Fiscal Year		Increase/ (Decrease)	
FICA/Medicare/General	4,429,600	20%	8,400	0%
Police Pension	3,328,600	15%	5,500	0%
Fire Pension	2,941,400	14%	(5,500)	0%
Roads	2,603,100	12%	1,100,000	73%
Debt	1,199,000	6%	(8,400)	-1%
IMRF Pension	466,000	2%	0	0%
City Levy¹	14,967,700	69%	1,100,000	8%
Library Operating/Pension	5,083,800	23%	2,500	0%
Library Debt	64,300	0%	(2,700)	-4%
Library Levy¹	5,148,100	24%	(200)	0%
City & Library Levy	20,115,800	93%	1,099,800	6%
Special Service Areas ²	240,000	1%	0	0%
Ravinia & Briergate TIF ³	1,344,100	6%	0	0%
Total All Levies	21,699,900	100%	1,099,800	5%

Explanatory Notes:

1. The City's 7% portion of the resident's tax bill continues to be one of the lowest percentages relative to comparable north shore municipalities. The City's 2020 property tax levy, for collection in 2021, is 21% of the City's 2021 total revenue; is 55% dedicated to Public Safety costs; includes individual levies for operations, pension funding, road maintenance and improvement, and debt service; and reflects a \$1.1 million increase offsetting the loss of vehicle sticker tax revenue from the City's repeal of vehicle stickers in 2020, for a net zero impact to the City's residents on a total tax basis. This change for an average \$500,000 household is an increase in property tax of \$83 per year and a decrease in vehicle sticker cost of \$83 per year for a net zero impact to residents. The Library's 2020 tax levy, for collection in 2021, is 97% of the Library's 2021 total revenue; includes combined funding for operations, capital and debt service; and is flat versus the prior year.

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.

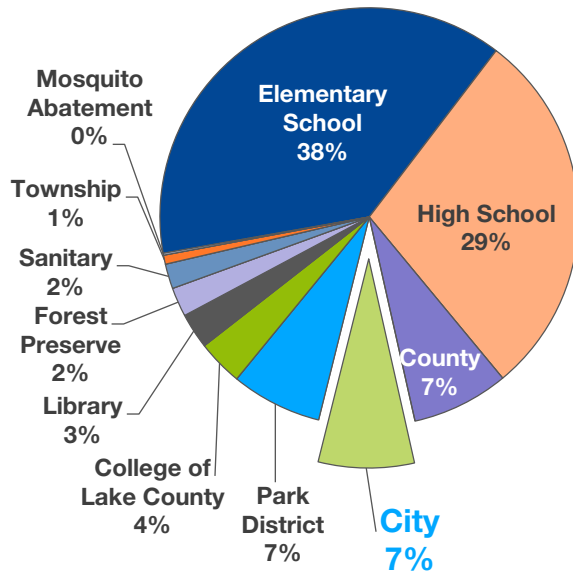
3. Tax Increment Financing (TIF) is a special funding tool, permitted by State Law, to promote public and private investment within a designated district. Funds are used for redevelopment, infrastructure, and other community-improvement projects. Funds are generated by growth in the Equalized Assessed 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 2019 Property Taxes
Collected in Budget Year 2020**



Distribution of 2019 Property Taxes		
	Revenue	% Total
Elementary School	71,482,700	38%
High School	53,618,800	29%
County	14,036,300	7%
City (net of Lib)	13,879,800	7%
Park District	13,163,000	7%
College of Lake County	6,621,400	4%
Library	5,148,300	3%
Forest Preserve	4,228,200	2%
Sanitary	3,598,300	2%
Township	1,307,400	1%
Mosquito Abatement	276,600	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
2010	2.55B	12.89M	5.05M	1.33M	3.47M	5.56M	49.02M	62.19M	332k	10.87M	4.08M	9.67M	164.46M
2011	2.32B	12.87M	4.67M	1.37M	3.48M	5.58M	50.34M	65.46M	325k	10.87M	4.07M	9.52M	168.56M
2012	2.16B	13.15M	4.59M	1.43M	3.24M	5.88M	47.12M	63.97M	325k	11.18M	4.15M	9.63M	164.67M
2013	2.06B	13.68M	4.50M	1.44M	3.38M	6.11M	48.78M	63.48M	144k	11.70M	4.50M	10.26M	167.98M
2014	2.05B	14.00M	4.31M	1.39M	3.47M	6.28M	49.71M	64.72M	267k	11.63M	4.62M	10.53M	170.93M
2015	2.18B	14.44M	4.53M	1.36M	3.61M	6.52M	50.30M	65.50M	266k	11.68M	4.64M	11.34M	174.20M
2016	2.31B	14.63M	4.46M	1.30M	3.63M	6.60M	50.61M	66.21M	266k	12.21M	4.85M	12.24M	177.00M
2017	2.41B	14.39M	4.33M	1.25M	3.53M	6.49M	50.07M	65.40M	256k	12.10M	4.70M	12.06M	175.00M
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
Avg Annual Incr	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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City Direct Rate

Bond	0.140	0.156	0.170	0.183	0.145	0.136	0.129	0.033	0.052	0.052
Corporate	0.107	0.121	0.141	0.099	0.119	0.084	0.085	0.152	0.150	0.147
Firefighters Pension	0.060	0.064	0.077	0.116	0.116	0.113	0.121	0.128	0.129	0.125
Library	0.160	0.175	0.192	0.218	0.226	0.213	0.209	0.203	0.206	0.219
Police Pension	0.065	0.064	0.078	0.115	0.115	0.128	0.128	0.132	0.132	0.141
Street and Bridge	0.054	0.063	0.051	0.054	0.074	0.075	0.065	0.077	0.103	0.124
Street Construction	-	-	-	-	-	-	-	-	-	-
Total Direct Rate	0.586	0.643	0.709	0.785	0.795	0.749	0.737	0.726	0.772	0.809

Overlapping Rates

County	0.505	0.554	0.608	0.663	0.682	0.663	0.632	0.622	0.612	0.597
Forest Preserve	0.198	0.201	0.212	0.218	0.210	0.208	0.193	0.187	0.182	0.180
Township	0.052	0.059	0.066	0.070	0.066	0.063	0.056	0.054	0.054	0.056
Sanitary	0.136	0.150	0.150	0.164	0.169	0.166	0.157	0.153	0.153	0.153
College of Lake County	0.218	0.240	0.272	0.296	0.306	0.299	0.285	0.281	0.282	0.282
High School	1.921	2.167	2.178	2.364	2.421	2.309	2.187	2.164	2.222	2.280
Elementary School	2.437	2.818	2.957	3.076	3.152	3.006	2.862	2.826	2.914	3.039
Mosquito Abatement	0.013	0.014	0.150	0.007	0.013	0.012	0.012	0.011	0.011	0.012
Park District	0.379	0.410	0.445	0.497	0.508	0.520	0.529	0.521	0.535	0.560
Total Overlapping Rate	5.859	6.613	7.038	7.355	7.527	7.246	6.913	6.818	6.966	7.157

Total Rate	6.445	7.256	7.747	8.140	8.322	7.995	7.650	7.544	7.738	7.966
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Notes:

(1) Data Source - Lake County Clerk

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
Chapter 15: Annual Fee Resolution			
15.005(C)	Non-Sufficient Funds 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
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	\$8.00 - First Copy \$4.00 - Each Additional	\$8.00 - First Copy \$4.00 - Each Additional
35.100(C)	Certified Vital Records - Death	\$14.00 - First Copy \$6.00 - Each Additional	\$14.00 - First Copy \$6.00 - Each Additional

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
Chapter 37: Gift Ban, Prohibited Political Activities, and Ethics			
37.006(C)(3)	Lobbyist Registration Fee	\$25.00	\$25.00
Chapter 38: City Administrative Hearing System			
38.017	Administrative Hearing Fee	\$50.00	\$50.00
Chapter 50: Water and Water Works			
50.210(A)	Water Service Connection - 1" Tap	\$1,350 + Meter*	\$1,350 + Meter*
50.210(A)	Water Service Connection - 1 1/2" Tap	\$1,950 + Meter*	\$1,950 + Meter*
50.210(A)	Water Service Connection - 2" Tap	\$2,250 + Meter*	\$2,250 + Meter*
50.210(A)	Water Service Connection - Over 2"	\$500.00 per Inch+Meter*	\$500.00 per Inch+Meter*
50.210(A)	*Includes a 20% meter stocking fee, does not include costs of corporation stop, curb stop, pit and cover.		
50.210(A)	Water Pressure Test and Chlorination - Lines 2" & Over	\$150.00	\$150.00
50.210(B)	Water Main Extension (Per Diameter Inch of New Main)	\$500.00	\$500.00
50.235(E)	Minimum Charge - Monthly Water Bill	\$5.00	\$5.00
50.275	Delinquent Water Bill Charge (After 30 Days from Date of Statement)	10% of Unpaid Balance	10% of Unpaid Balance
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers - Up to 6000 Cubic Feet	\$2.396 Base Rate \$0.552 Meters & Billing	\$2.396 Base Rate \$0.552 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers - 6001 to 8000 Cubic Feet	\$2.635 Base Rate \$0.607 Meters & Billing	\$2.635 Base Rate \$0.607 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Single Family Residential Customers - 8001 or more Cubic Feet	\$2.755 Base Rate \$0.635 Meters & Billing	\$2.755 Base Rate \$0.635 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for All Public, Educational, and Eleemosynary Institutions	\$2.40	\$2.40
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for all Multi-Family Residential Customers	\$2.396 Base Rate \$0.552 Meters & Billing	\$2.396 Base Rate \$0.552 Meters & Billing
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Commercial Customers	\$2.635 Base Rate \$0.607 Meters & Billing	\$2.635 Base Rate \$0.607 Meters & Billing
50.280(A)	Hydrant Meter Deposit Fee	\$2,000.00	\$2,000.00
50.280(A)	Rate Per 100 Cubic Feet of Water Per Billing Period for Construction or Other Related Usage or Supplied Hydrant Meter Usage	\$2.755 Base Rate \$0.635 Meters & Billing	\$2.755 Base Rate \$0.635 Meters & Billing
50.600	Lab Analysis Fee	\$15.00	\$15.00
50.999(C)	Water Turn On/Turn Off Fee	\$50.00 per site visit	\$50.00 per site visit

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
Chapter 51: Sewers and Sewage Disposal			
51.175(A)	Base Sewer Charge - Quarterly Residential	\$6.00	\$6.00
51.175(A)	Base Sewer Charge - Quarterly Commercial	\$9.00	\$9.00
51.175(A)	Sewer Charge - Low Income	\$0.75 per month	\$0.75 per month
51.175(B)	Surcharge for Sanitary Sewer Use Residential (Per 100 Cubic Ft.)	\$1.30	\$1.30
51.175(B)	Surcharge for Sanitary Sewer Use Commercial (Per 100 Cubic Ft.)	\$1.30	\$1.30
51.300(B)	Stormwater Utility Fee - Base Fee	\$8.50 per month	\$8.50 per month
51.300(B)	Stormwater Utility Fee Per Impervious Area Unit (IAU)	\$8.50 per month	\$8.50 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	\$50.00 - \$750.00
Chapter 52: Cable Television Franchises			
52.201(B)	Cable Television Franchise License Application Fee	\$1,000.00	\$1,000.00
Chapter 53: Construction of Utility Facilities in the Public Rights-of-Way			
53.202	Application Fee for Registration as a Telecommunications Provider	\$25.00	\$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
71.370	Vehicle Impoundment Administrative Charge and Penalty	\$500.00	\$500.00
71.380(D)(1)	High Impact Truck Traffic Fee	Not less than \$100.00	Not less than \$100.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
71.390(B)(8)	Overweight Vehicle Permit Fee 80,000-99,999 lbs.	Single Trip: \$50.00 Round Trip: \$95.0 Quarterly: \$190.00 Annual: \$760.00	Single Trip: \$50.00 Round Trip: \$95.0 Quarterly: \$190.00 Annual: \$760.00
71.390(B)(8)	Overweight Vehicle Permit Fee 100,000-119,999 lbs.	Single Trip: \$60.00 Round Trip: \$115.00 Quarterly: \$230.00 Annual: \$920.00	Single Trip: \$60.00 Round Trip: \$115.00 Quarterly: \$230.00 Annual: \$920.00
71.390(B)(8)	Overweight Vehicle Permit Fee 120,000-139,999 lbs.	Single Trip: \$70.00 Round Trip: \$135.00 Quarterly: \$270.00 Annual: \$1,080.00	Single Trip: \$70.00 Round Trip: \$135.00 Quarterly: \$270.00 Annual: \$1,080.00
71.390(B)(8)	Overweight Vehicle Permit Fee 140,000-149,999 lbs.	Single Trip: \$80.00 Round Trip: \$155.00 Quarterly: \$310.00 Annual: \$1,240.00	Single Trip: \$80.00 Round Trip: \$155.00 Quarterly: \$310.00 Annual: \$1,240.00
71.390(B)(8)	Overweight Vehicle Permit Fee 150,000 lbs. or more	Single Trip: \$90.00 Round Trip: \$180.00 Quarterly: \$360.00 Annual: \$1,440.00	Single Trip: \$90.00 Round Trip: \$180.00 Quarterly: \$360.00 Annual: \$1,440.00
71.390(B)(8)	Oversized Vehicle Permit Fee Not More Than 14 Feet Wide, 14.5 Feet Tall, and 110 Feet Long	Single Trip: \$50.00 Round Trip: \$70.00 Quarterly: \$140.00 Annual: \$560.00	Single Trip: \$50.00 Round Trip: \$70.00 Quarterly: \$140.00 Annual: \$560.00
71.390(B)(8)	Oversized Vehicle Permit Fee Greater Than 14 Feet Wide, 14.5 Feet Tall, or 110 Feet Long	Single Trip: \$70.00 Round Trip: \$95.00 Quarterly: \$190.00 Annual: \$760.00	Single Trip: \$70.00 Round Trip: \$95.00 Quarterly: \$190.00 Annual: \$760.00
General Penalties			
71.999	Violations of Section 71.040	\$50.00	\$50.00
71.999	Violations of Section 71.320, 71.325, and 71.330, if paid within 20 days after issuance	\$25.00	\$25.00
71.999	Violations of Section 71.320, 71.325, and 71.330, if paid later than 20 days but not more than 30 days after issuance	\$30.00	\$30.00
71.999	Violations of Section 71.320, 71.325, and 71.330, if paid later than 30 days after issuance	\$35.00	\$35.00
71.999	Violations of Section 71.119	\$50.00 - \$500.00	\$50.00 - \$500.00
71.999	Violations of other provisions of Chapter 71	\$10.00 - \$500.00	\$10.00 - \$500.00
Chapter 72: Parking Regulations			
72.015(C)(3)	Fire hydrant violation	\$50.00 per Citation	\$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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
72.020(B)(1)	All-Night Permit - Monthly	\$15.00	\$15.00
72.020(B)(2)(a)	"E" Permit - Quarterly	\$80.00	\$80.00
72.020(B)(2)(a)	"E" Permit - Annual	\$285.00	\$285.00
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 - <u>19 or fewer Permits</u> (Same as fee imposed pursuant to Sec. 72020(B)(2)(a) for "E" Permit-Annual)	\$285.00	\$285.00
72.020(B)(2)(C)	"E-A" Permit Annual - <u>20 or more Permits</u> (Same as fee imposed pursuant to Sec. 72020(B)(2)(a) for "E" Permit-Annual)	\$215.00	\$215.00
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 - Residents of property located adjacent to and south of Central Avenue from a point 60 feet west of the west line of Second Street to a point 175 feet westerly of the west line of Second Street	\$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 Keycards</u>	\$195.00 per quarter	\$195.00 per quarter
72.020(B)(30)	"PC" Permit - Port Clinton Garage Parking Keycard - <u>20 or more Keycards</u>	\$145.00 per quarter	\$145.00 per quarter
72.020(B)(32)	C&O Permit - Monthly (Effective 10/01/2015)	\$35.00	\$35.00
72.020(C)	Low-Income Parking Permit Fee Reduction (Eligible for "C", "C&O" and "All-Night" permits only - 1 per household)	50%	50%
72.025(I)(1)	Vehicle Immobilization Fee	\$100.00	\$100.00
72.062(E)(1)	Disabled Parking Violation - Parking a non-exempt vehicle in a designated handicap space	\$250.00	\$250.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
72.062(E)(2)	Disabled Parking Violation - Operating an exempt vehicle (parking) but the driver or any passenger is not an individual with disabilities that the exempt vehicle belongs to	\$500.00	\$500.00
General Penalties			
72.999	1 - 4 Citations for violations of Sections 72.015(C)(20) or for parking in the RFE Area or RFW Area, as defined in Sections 72.020(B)(28) and 72.020(B)(29), without the appropriate RFE or RFW parking permit	\$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 Sections 72.020(B)(28) and 72.020(B)(29), without the appropriate RFE or RFW parking permit	\$100.00 per Citation	\$100.00 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 Area, as defined in Sections 72.020(B)(28) and 72.020(B)(29), without the appropriate RFE or RFW parking permit	\$150.00 per Citation	\$150.00 per Citation
72.999	10 or More Citations for violations of all other applicable provisions of the City Code	\$120.00 per Citation	\$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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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
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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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
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
93.325(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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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
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
97.100(B)	Utility Tax – Electricity: Next 10,000,000 kw hours	0.305 cents per kw hour	0.305 cents per kw hour

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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 of Sale Price	\$5 per \$1,000 of Sale Price
97.1008	Real Estate Transfer Tax Rebate for Sellers Moving within the City	Eliminated in 2011	Eliminated in 2011
97.1100	Enhanced "911" Surcharge - Monthly	\$1.00 Per Network Connection	\$1.00 Per Network Connection
Chapter 99: Commercial Filming			
99.070(A)(1)	Commercial Filming Permit Administrative and Processing Fee- Minor	\$150.00	\$150.00
99.070(A)(2)	Major Commercial Filming Permit Fee	\$200.00	\$200.00
99.070(A)(2)	Major Commercial Filming Permit Fee w/one intersection/road closure	\$300.00	\$300.00
99.070(A)(2)	Major Commercial Filming Permit Fee w/two intersection/road closures	\$400.00	\$400.00
99.070(A)(2)	Major Commercial Filming Permit Fee w/three intersection/road closures	\$500.00	\$500.00
99.070(A)(2)	Major Commercial Filming Permit Fee w/four or more intersection/road closures	\$600.00	\$600.00
99.070(A)(2)	Major Commercial Filming Permit Fee- production area security (applies as a stand alone permit; OR is applied when both officers are required and intersection/road closures occur, and the cost of officer security is greater than the fee for the intersection/road closure)	\$300 plus \$100 per officer required	\$300 plus \$100 per officer required
Chapter 101-1: Ambulance Transport Fees			
101-1.003(A)	Basic Life Support - Resident	\$450.00	\$450.00
101-1.003(A)	Advanced Life Support Level 1 - Resident	\$535.00	\$535.00
101-1.003(A)	Advanced Life Support Level 2 - Resident	\$770.00	\$770.00
101-1.003(A)	Basic Life Support - Non Resident	\$865.00	\$865.00
101-1.003(A)	Advanced Life Support Level 1 - Non Resident	\$1,005.00	\$1,005.00
101-1.003(A)	Advanced Life Support Level 2 - Non Resident	\$1,115.00	\$1,115.00
101-1.003(A)	Mileage Fee - Resident and Non-Resident	\$8.60 per mile	\$8.60 per mile
Chapter 102: Landscape & Lawn Care Professionals			
102.001(B)	License Fee - Annual - on or before March 31	\$100.00	\$100.00
	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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
104.999(A)	Failure to Obtain a Pavement Sealant License	\$150.00	\$150.00
Chapter 106-108: Annual Business Registration			
106.005	Annual Registration Fee on or before Dec. 31	\$35.00	\$35.00
	Annual Registration Fee on or after Jan. 1	\$70.00	\$70.00
108.01	Annual Massage Establishment License - Renewal on or before March 1	\$50.00	\$50.00
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			
111.007(A)	Franchise Fee (1-6 Cabs) - Annual	\$240.00	\$240.00
111.007(A)	Franchise Fee for Each Additional Cab - Annual	\$40.00	\$40.00
111.015	Taxi License - Annual	\$40.00	\$40.00
111.015	Limousine License - Annual	\$40.00	\$40.00
111.070(F)	Taxi Driver's License - First Year	\$25.00	\$25.00
111.070(F)	Taxi Driver's License - Annual Renewal	\$25.00	\$25.00
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			
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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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)	Alcoholic Liquor Tasting License	\$0.00	\$0.00
119.320(A)(4)	Class SP License - Per Sporting Event	\$500.00	\$500.00
119.410	Responsible Alcohol Servers Education Training Fee - 5 to 9 students	\$35 per student	\$35 per student
119.410	Responsible Alcohol Servers Education Training Fee - 10 or more students	\$20 per student	\$20 per student

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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
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 100 Square Feet	\$150.00 per 10' x 10' Space or 100 Square Feet
126.035(D)(4)(C)	Plaza Vendor Application Fee - Annual License	\$50.00	\$50.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
Chapter 127: Solicitors			
127.010(A)(17)	Solicitor License Application Fee - Individual	\$10.00	\$10.00
127.010(A)(17)	Solicitor License Application Fee - Organization	\$25.00	\$25.00
127.045	Failure to Obtain Solicitor Registration	\$75.00 - \$500.00	\$75.00 - \$500.00
127.045	Soliciting Door to Door	\$75.00 - \$500.00	\$75.00 - \$500.00
Chapter 129: Alarm Systems			
129.030(A)	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 Alarms - Initial Application	\$35.00	\$35.00
129.030(A)	Direct Connect Permit Fee - Pre-Existing Direct Connect Fire And Combination Alarms, Required Direct Connect Alarms - Annual Renewal	\$25.00	\$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 + additional \$50 for each additional False Alarm beyond the 12th False Alarm	\$300.00 + additional \$50 for each additional False Alarm beyond the 12th False Alarm
129.080(E)(2)	Fine In Lieu of Forced Disconnection of Direct Connect Fire Alarm System	\$650.00	\$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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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
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 134: Handgun Control			
134.004(A)	Handgun Registration Fee - Annual	\$5.00	\$5.00
Chapter 135: Responsibility for Minors			
135.999(C)	Truancy Prohibited	\$50.00 - \$100.00	\$50.00 - \$100.00
Chapter 150: Zoning Code			
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 Amendment to Existing Planned Development) for Education and Not-for-Profit Uses	\$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 Structures	\$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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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
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)	Comptroller Referral from City Council - Application Fee	\$100.00	\$100.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
	Conditional Uses		
150.1402(D)(2)	Pre-Application Discussion with Plan Commission	50% of Application Fee	50% of Application Fee
150.1402(D)(2)	Education and Not-for-Profit Uses	\$500.00	\$500.00
150.1402(D)(2)	All Other Uses	\$1,000.00	\$1,000.00
150.1503(C)(3)	Map and/or Text Amendments to the Zoning Code	\$750.00	\$750.00
150.1503(C)(3)	Duplication & Recordation Deposit (Refundable)	\$135.00	\$135.00
150.1503(C)(3)	Court Reporter Transcript Deposit (Refundable)	\$500.00	\$500.00
150.408(B)	Outdoor Dining/Accessory Use Permit	\$75.00	\$75.00
150.1603(D)(2)	Special Exceptions	\$200.00	\$200.00
	Permit Fees for Storm water, Floodplain or Wetlands Related Development		
Section I.	Standard Review Fees (Does not include Section II or III of this Permit Fees Section) (5)		
150.1804(A)(4)	Initial Application Fee	\$375.00	\$375.00
	A. Non-Certified/Certified Areas		
	1. Sediment and Erosion Control Only		
150.1804(A)(4)	(a) Single Family Home/Development < 5 acres	\$640.00	\$640.00
150.1804(A)(4)	(b) Single Family Home/Development < 5 acres w /Floodplain or Wetlands	\$1,040.00	\$1,040.00
150.1804(A)(4)	(c) Development > 5 acres < 20 acres	\$2,400.00	\$2,400.00
150.1804(A)(4)	(d) Development > 20 acres < 100 acres	\$3,560.00	\$3,560.00
150.1804(A)(4)	(e) Development > 100 acres	\$7,240.00	\$7,240.00
150.1804(A)(4)	2. Minor Development (w/o Detention) (1)	\$2,120.00	\$2,120.00
150.1804(A)(4)	3. Minor Development (with Detention) (1)	\$3,120.00	\$3,120.00
150.1804(A)(4)	4. Major Development (Streambank/Shoreline Stabilization Project)	\$1,200.00	\$1,200.00
150.1804(A)(4)	5. Major Development (Detention - No Floodplain)	\$5,440.00	\$5,440.00
150.1804(A)(4)	6. Major Development (Grading in Floodplain no detention) (1)	\$3,280.00	\$3,280.00
150.1804(A)(4)	7. Major Development (w/ Floodplain < 100 acres) (1)	\$8,640.00	\$8,640.00
150.1804(A)(4)	8. Major Development (w/ Floodplain > 100 acres) (1)	\$13,520.00	\$13,520.00
150.1804(A)(4)	9. Major Development (w/ Floodplain > 200 acres) (1)	\$16,320.00	\$16,320.00
150.1804(A)(4)	10. Floodplain/Floodway Accessory Structure Review	\$440.00	\$440.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
	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) (Does Not Include Section I Or III Of This Permit Fees Section) (5)		
150.1804(A)(4)	1. Jurisdictional Determination	\$900.00/ea.	\$900.00/ea.
150.1804(A)(4)	2. No Impact Determination		
150.1804(A)(4)	(a) Single Family Home or Small Site < 5 acres	\$620.00/ea. Wetland impact area	\$620.00/ea. Wetland impact area
150.1804(A)(4)	(b) Large Site > 5 acres	\$1,620.00/ea. Wetland impact area	\$1,620.00/ea. Wetland impact area
150.1804(A)(4)	3. IWLC Permits		
150.1804(A)(4)	(a) Category-I Permit (Single Family Home)	\$880.00	\$880.00
150.1804(A)(4)	(b) Category-I Permit	\$2,720.00	\$2,720.00
150.1804(A)(4)	(c) Category-II Permit	\$3,640.00	\$3,640.00
150.1804(A)(4)	(d) Category-III Permit	\$4,400.00	\$4,400.00
150.1804(A)(4)	(e) Category-IV Permit (< 1 Acre)	\$1,440.00	\$1,440.00
150.1804(A)(4)	(f) Category-IAFR Permit (≥ 1 Acre)	\$2,760.00	\$2,760.00
150.1804(A)(4)	(g) General Permit #2 (Developments <0.1 Acre IWLC Impacts)	\$360.00	\$360.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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 Rvw Fee	\$400.00/Acre + \$4,220.00 Bank Rvw Fee
150.1804(A)(4)	5. Wetland Restoration Fund Fees		
150.1804(A)(4)	(a) North Branch Chicago River Watershed	\$129,900.00/acre of mitigation	\$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 /Hr	\$80 /Hr
150.1804(A)(4)	I. Prearranged Inspection Services / \$ Per Inspection (4)	\$240/insp	\$240/insp
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	\$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	\$50.00	\$50.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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
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
150.1912	Variation to Steep Slope Zone Standards, Natural Resource Commission Review Fee	\$100.00	\$100.00
150.1913(E)	Violation of Section 150.1909	\$4,000.00	\$4,000.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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	\$125,000.00	\$125,000.00
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	\$700.00, Plus \$50.00
151.005(B)	Duplication & Recordation Fee	\$135.00	\$135.00
Chapter 154: Registration and Safety Requirements for Certain Residential Rental Property			
154.005(B)(4)	Regulated Rental Dwelling Registration Fee - Annual Registration	\$30.00	\$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	Not less than \$1000.00 nor more than \$2000.00	Not less than \$1000.00 nor more than \$2000.00
154.999(A)	Violation of Other Provisions of Chapter 154	Not less than \$50.00 nor more than \$750.00	Not less than \$50.00 nor more than \$750.00
Chapter 160: Impact Fees			
160.301(B)	Schedule of Development Impact Fees		
Unit Type	Library, Dist.109, Dist.112, Dist.113, Park		
0 Bedroom MF	\$295, \$0, \$0, \$0, \$3,900		
1 Bedroom MF	\$401, \$55, \$55, \$32, \$4,500		
2 Bedroom MF	\$437, \$2,350, \$2,350, \$1,464, \$4,500		
3+ Bedroom MF	\$697, \$5,500, \$5,500, \$2,750, \$4,500		
2 Bedroom Att SF	\$454, \$2,332, \$2,332, \$1,210, \$4,500		
3+ Bedroom Att SF	\$546, \$4,969, \$4,969, \$1,878, \$4,500		

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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	\$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	\$10,000.00	\$10,000.00
170.121(J)(1)	Demolition Tax - Multi-Family Residential Structure	\$3000.00/Individual Unit >3	\$3000.00/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%
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	\$75.00	\$75.00
170.127	Curb Crossing Permit Fee	\$75.00	\$75.00

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
170.127	Street Opening Permit Fee	\$250.00	\$250.00
170.127	Temporary Construction Trailer or Construction	\$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
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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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. Inspection	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl. Inspection
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
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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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)	\$.050 each	\$.050 each
170.127	Electrical Fixtures (fee based upon # of fixtures)	\$0.50 each	\$0.50 each
170.127	Electrical Motors (fee based upon # of horsepower)	\$0.50 each	\$0.50 each
170.127	Electrical Heating (fee based upon # of kilowatts)	\$0.50 each	\$0.50 each
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.	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl.
170.127	Elevators, Lift or Hoist Motors (fee based upon # of horsepower)	\$0.50 each	\$0.50 each
170.127	Service Revision	\$75.00	\$75.00
170.199(A)	General Fine for Building Code Violations	\$25.00 to \$750.00 - 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

2021 ANNUAL FEE RESOLUTION

NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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. Inspection \$300.00 - each addl. Inspection	\$75.00 - 1st addl. Inspection \$150.00 - 2nd addl. Inspection \$300.00 - each addl. Inspection
174.103 (IPMC 103.5.2)	Administrative Fee	Cost + 25%	Cost + 25%
174.202	Boarding or Lodging House License Application Fee	\$50.00	\$50.00
174.205(B)	Boarding or Lodging House Initial Inspection Fee	\$50.00	\$50.00
174.205(B)	Boarding or Lodging House Subsequent Inspection Fee	\$50.00	\$50.00

2021 ANNUAL FEE RESOLUTION

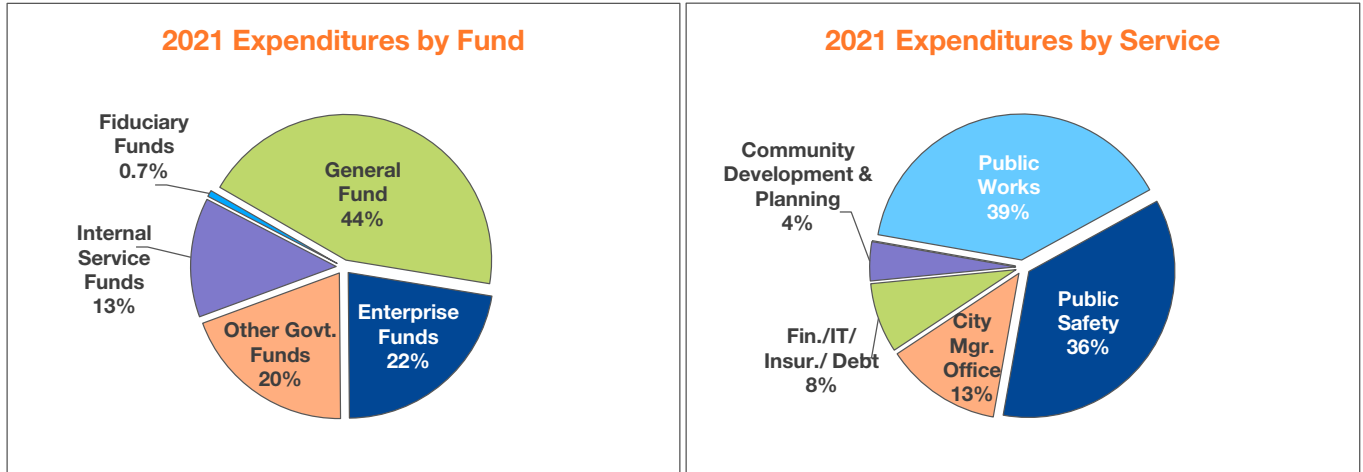
NO FEE CHANGES



City Code Section	Description	FY2020 Fee	FY2021 Fee
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 2020 Estimate	Total 2021 Budget ⁴	Increase / (Decrease) ^{2,3}							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M ³	% ³	\$M ³	% ³	\$M	%
City Manager's Office ¹	4,609,300	4,612,300	(0.32)	-6.5%	(0.16)	-3.5%	(0.16)	-3.4%	0.00	0.1%
Finance/IT/Insurance	5,435,200	5,417,400	0.73	15.4%	(0.01)	-0.1%	(0.02)	-0.4%	(0.02)	-0.3%
Police Department	12,190,800	11,865,100	0.78	6.8%	(0.01)	-0.1%	(0.34)	-2.8%	(0.33)	-2.7%
Fire Department	7,616,200	8,221,500	0.35	4.9%	(0.00)	0.0%	0.61	7.9%	0.61	7.9%
Community Development ¹	3,208,400	3,041,600	0.22	7.2%	(0.03)	-1.0%	(0.20)	-6.1%	(0.17)	-5.2%
Public Works Department ¹	4,305,300	4,843,400	(0.49)	-10.3%	(0.01)	-0.1%	0.53	12.3%	0.54	12.5%
Commissions and Boards	137,600	109,100	0.06	86.7%	(0.02)	-10.8%	(0.05)	-29.3%	(0.03)	-20.7%
GENERAL FUND	37,502,800	38,110,400	1.32	3.7%	(0.24)	-0.6%	0.37	1.0%	0.61	1.6%
Multi-Modal Transp.	4,159,200	4,498,400	(0.21)	-4.8%	(0.03)	-0.7%	0.31	7.4%	0.34	8.2%
Motor Fuel Tax	1,643,500	1,643,500	0.74	82.5%	-	0.0%	-	0.0%	-	0.0%
Enhanced 911	704,700	664,700	0.00	0.2%	-	0.0%	(0.04)	-5.7%	(0.04)	-5.7%
Public Safety Pension	6,270,000	6,270,000	0.03	0.6%	-	0.0%	-	0.0%	-	0.0%
Environ. Sustainability	137,500	149,900	0.05	51.6%	(0.02)	-14.2%	(0.01)	-6.4%	0.01	9.0%
Debt Service	1,367,800	1,266,100	0.06	4.7%	-	0.0%	(0.10)	-7.4%	(0.10)	-7.4%
Streets & Other Capital	2,103,800	2,315,000	(2.37)	-53.0%	-	0.0%	0.21	10.0%	0.21	10.0%
Tax Increment Financing	970,700	-	(0.31)	-24.0%	-	0.0%	(0.97)	-100.0%	(0.97)	-100.0%
OTHER GOVT. FUNDS	17,357,200	16,807,500	(2.00)	-10.3%	(0.05)	-0.3%	(0.60)	-3.5%	(0.55)	-3.2%
Water	14,264,800	11,858,300	4.99	53.8%	(0.02)	-0.1%	(2.42)	-17.0%	(2.41)	-16.9%
Sewer	8,665,400	6,537,500	3.50	67.7%	-	0.0%	(2.13)	-24.6%	(2.13)	-24.6%
Parking	653,900	784,800	(0.04)	-6.3%	(0.00)	-0.1%	0.13	19.9%	0.13	20.0%
ENTERPRISE FUNDS	23,584,100	19,180,600	8.44	55.7%	(0.02)	-0.1%	(4.42)	-18.7%	(4.40)	-18.7%
Equipment Maint/Replace	4,867,300	5,107,000	1.18	32.1%	(0.17)	-3.4%	0.07	1.3%	0.24	4.9%
Insurance	6,081,100	6,291,500	0.15	2.5%	-	0.0%	0.21	3.5%	0.21	3.5%
INTERNAL SVC FUNDS	10,948,500	11,398,500	1.33	13.9%	(0.17)	-1.6%	0.28	2.5%	0.45	4.1%
Housing Trust	375,600	608,400	0.18	91.4%	(0.05)	-11.0%	0.19	44.1%	0.23	62.0%
FIDUCIARY FUNDS	375,600	608,400	0.18	91.4%	(0.05)	-11.0%	0.19	44.1%	0.23	62.0%
GRAND TOTALS	89,768,100	86,105,300	9.28	11.5%	(0.53)	-0.6%	(4.19)	-4.6%	(3.66)	-4.1%

Notable Budget Comments:

1. City Mgr.'s Of., Comm. Dev. and Public Works exclude Comm./Boards, which are totalled separately.
2. See Budget Brief, Department, and Fund sections for review of variances.
3. Variances vs. 2020 Budget after 2020 budget reductions for the City's response plan to the Covid-19 pandemic economic impacts to the City's revenue. The Grand Total 2020 Estimate and 2021 Budget are \$10 million and \$13 million lower, respectively, vs. the 2020 Budget before it was amended for the Covid-1 budget reductions.
4. The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

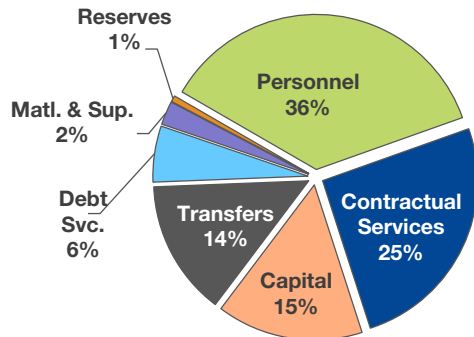
See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

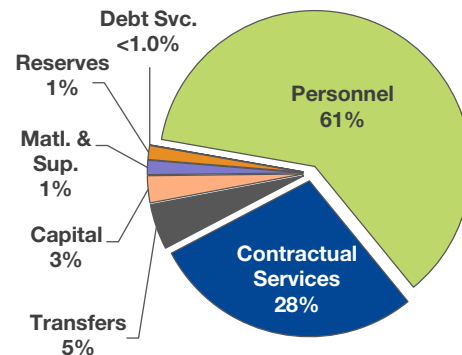
EXPENDITURES FOR 2021



Total 2021 Expenditures



General Fund 2021 Expenditures



	Personnel Expend.	Contract Services	Materials & Supplies	Capital Outlay	Debt Service	Transfers	Reserves	Total 2021 Budget ²
City Manager's Office ¹	2,047,000	2,465,100	100,200	-	-	-	-	4,612,300
Finance/IT/Insurance	977,200	1,960,100	121,900	-	10,000	1,795,500	552,800	5,417,400
Police Department	8,996,300	2,642,600	123,100	103,200	-	-	-	11,865,100
Fire Department	6,836,000	1,194,800	92,600	98,000	-	-	-	8,221,500
Community Development ¹	2,505,200	517,600	18,900	-	-	-	-	3,041,600
Public Works Department ¹	2,009,900	1,862,300	106,200	865,000	-	-	-	4,843,400
Commissions and Boards	-	107,600	1,400	-	-	-	-	109,100
GENERAL FUND	23,371,600	10,750,000	564,300	1,066,200	10,000	1,795,500	552,800	38,110,400
Multi-Modal Transp.	2,514,600	1,312,600	501,100	170,000	-	-	-	4,498,400
Motor Fuel Tax	-	-	-	-	-	1,643,500	-	1,643,500
Enhanced 911	-	19,700	-	-	-	645,000	-	664,700
Public Safety Pension	-	-	-	-	-	6,270,000	-	6,270,000
Environ. Sustainability	31,300	68,400	200	-	-	50,000	-	149,900
Debt Service	-	-	-	-	1,266,100	-	-	1,266,100
Streets & Other Capital	-	-	-	2,315,000	-	-	-	2,315,000
Tax Increment Financing	-	-	-	-	-	-	-	-
OTHER GOVT. FUNDS	2,545,900	1,400,700	501,300	2,485,000	1,266,100	8,608,500	-	16,807,500
Water	2,509,400	1,271,300	368,100	2,885,000	3,299,200	1,525,200	-	11,858,300
Sewer	1,234,100	607,300	74,300	4,160,000	461,900	-	-	6,537,500
Parking	114,200	266,200	15,500	190,000	-	199,000	-	784,800
ENTERPRISE FUNDS	3,857,700	2,144,700	457,800	7,235,000	3,761,100	1,724,200	-	19,180,600
Equipment Maint/Replace	1,382,400	767,400	589,500	2,367,700	-	-	-	5,107,000
Insurance	-	6,284,700	6,800	-	-	-	-	6,291,500
INTERNAL SVC FUNDS	1,382,400	7,052,100	596,200	2,367,700	-	-	-	11,398,500
Housing Trust	40,400	568,000	-	-	-	-	-	608,400
FIDUCIARY FUNDS	40,400	568,000	-	-	-	-	-	608,400
GRAND TOTALS	31,198,000	21,915,600	2,119,600	13,153,900	5,037,200	12,128,200	552,800	86,105,300

Notable Budget Comments:

1. City Mgr.'s Of., Comm. Dev. and Public Works exclude Comm./Boards, which are totalled separately.
2. The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

FUND BALANCE SUMMARY



2021 Budget

Fund	Estimate 1/1/2021	Operating		Debt/Capital/Transfers		Budget 12/31/2021	% Budget	% Target
		Revenue	Expenditure	Revenue	Expenditure			
General	22,815,400	34,805,300	(34,685,900)	100,000	(3,424,500)	19,610,400	57%	35%
Multi-Modal Transp.	925,800	4,558,600	(4,328,400)		(170,000)	986,000	23%	10%
Motor Fuel Tax	284,600			1,646,500	(1,643,500)	287,600	17%	0%
Enhanced 911	86,000	647,200	(664,700)			68,600	10%	10%
Public Safety Pension	-			6,270,000	(6,270,000)	-	0%	0%
Environmental Sustain.	426,800	135,000	(99,900)		(50,000)	411,900	412%	10%
Debt Service	914,600			1,272,300	(1,266,100)	920,700	73%	15%
Street Improvements	1,718,500			2,225,400	(2,315,000)	1,628,900	70%	0%
TIF Ravinia Fund	152,200	376,900				529,100	n/a	0%
TIF Briergate Fund	1,160,200	971,100				2,131,300	n/a	0%
Water	4,082,900	9,714,500	(5,674,100)		(6,184,200)	1,939,100	34%	25%
Sewer	1,764,900	5,067,200	(1,915,600)		(4,621,900)	294,600	15%	15%
Parking	257,400	589,300	(395,800)		(389,000)	61,800	16%	15%
Equipment	2,250,400	4,359,400	(2,739,300)		(2,367,700)	1,502,800	55%	50%
Insurance	2,700,200	5,632,800	(6,291,500)			2,041,500	32%	10%
Housing Trust Fund	1,360,000	491,500	(608,400)			1,243,100	204%	150%
GRAND TOTALS	40,899,800	67,348,800	(57,403,400)	11,514,200	(28,701,900)	33,657,500		

2020 Estimate

Fund	Actual 1/1/2020	Operating		Debt/Capital/Transfers		Estimate 12/31/2020	% Estmt.	% Target
		Revenue	Expenditure	Revenue	Expenditure			
General	26,258,500	34,059,700	(34,389,300)		(3,113,500)	22,815,400	66%	35%
Multi-Modal Transp.	2,053,200	3,031,700	(3,891,200)		(268,000)	925,800	24%	10%
Motor Fuel Tax	280,900			1,647,200	(1,643,500)	284,600	17%	0%
Enhanced 911	113,700	677,000	(704,700)			86,000	12%	10%
Public Safety Pension	-			6,270,000	(6,270,000)	-	0%	0%
Environmental Sustain.	414,900	149,400	(77,500)		(60,000)	426,800	551%	10%
Debt Service	999,400			1,283,000	(1,367,800)	914,600	67%	15%
Street Improvements	953,600			2,868,700	(2,103,800)	1,718,500	82%	0%
TIF Ravinia Fund	743,700	379,200	(679,500)		(291,100)	152,200	n/a	0%
TIF Briergate Fund	189,000	971,200				1,160,200	n/a	0%
Water	5,785,900	9,491,700	(5,570,500)	3,070,100	(8,694,200)	4,082,900	73%	25%
Sewer	2,877,800	4,820,200	(1,893,900)	2,732,400	(6,771,500)	1,764,900	93%	15%
Parking	699,500	211,700	(504,900)		(149,000)	257,400	51%	15%
Equipment	3,319,900	3,797,800	(2,740,100)		(2,127,200)	2,250,400	82%	50%
Insurance	3,177,400	5,604,000	(6,081,100)			2,700,200	44%	10%
Housing Trust Fund	1,261,600	474,000	(375,600)			1,360,000	362%	150%
GRAND TOTALS	49,129,000	63,667,600	(56,908,400)	17,871,300	(32,859,700)	40,899,800		

Note: This report assumes funds decline at a rate that results in an annual 2.5% property tax levy increase for years 2022 through 2030. Should the City decide to reduce fund balances at a rate faster than depicted in this report, the City would need to assume higher annual property tax increases than 2.5% per year. Additionally, reducing fund balances at a faster rate would not allow for any margin of error in the economic impact to revenue.

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

SOURCES & USES OF FUNDS



2021 BUDGET	Operating	Revolving & Reserves	Debt	Capital	Total	% to Total
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Sources:

Sales Tax	11,438,000			377,600	11,815,600	15%
Property Taxes	9,082,800	6,270,000	1,199,000		16,551,800	21%
State Income Tax	2,401,000				2,401,000	3%
Utility Tax	3,499,500				3,499,500	4%
R.E. Transfer Tax	1,500,000				1,500,000	2%
Motor Fuel Taxes		1,643,500			1,643,500	2%
Other Taxes	3,198,600	45,000			3,243,600	4%
Water Sales	9,353,600				9,353,600	12%
Bond Proceeds						0%
Sewer Charges	4,521,000				4,521,000	6%
Parking Receipts	589,300				589,300	1%
Grant Revenue	13,100			187,600	200,700	0%
Transit Revenues	1,400,000				1,400,000	2%
Vehicle Licenses						0%
Misc. Serv./Other	8,890,700	4,765,800	73,300	16,700	13,746,500	17%
Transfers	6,753,400			1,643,500	8,396,900	11%
Total	62,640,900	12,724,300	1,272,300	2,225,400	78,863,000	101%

Uses:

Personnel	29,775,200	1,422,800			31,198,000	36%
Contractual Services	20,580,200	1,335,400			21,915,600	25%
Materials and Supplies	1,530,200	589,500			2,119,600	2%
Capital Outlay		2,367,700		10,786,200	13,153,900	15%
Transfers	4,214,700	7,913,500			12,128,200	14%
Reserves	552,800				552,800	1%
Debt Service			5,037,200		5,037,200	6%
Total	56,653,000	13,628,900	5,037,200	10,786,200	86,105,300	100%

See Glossary of Terms and Funds in the Appendix.

CITY OF HIGHLAND PARK

SOURCES & USES OF FUNDS



LAST 5 YEARS BUDGET	2017	2018	2019	2020	2021
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Sources:

Sales Tax	13,105,900	13,292,000	13,573,500	14,044,700	11,815,600
Property Taxes	12,652,800	13,227,700	14,169,400	15,451,800	16,551,800
State Income Tax	3,192,500	2,976,500	2,752,900	3,000,000	2,401,000
Utility Tax	4,195,000	4,156,200	4,124,200	3,905,000	3,499,500
R.E. Transfer Tax	2,062,700	2,126,000	1,599,300	1,600,000	1,500,000
Motor Fuel Taxes	750,400	750,400	750,400	1,643,500	1,643,500
Other Taxes	3,635,800	3,578,200	3,927,000	4,024,500	3,243,600
Water Sales	7,952,900	8,349,400	8,984,900	9,353,600	9,353,600
Bond Proceeds	3,440,400	8,192,100		5,802,500	
Sewer Charges	4,463,000	4,688,800	4,697,000	4,669,000	4,521,000
Parking Receipts	770,600	791,800	806,400	794,500	589,300
Grant Revenue	781,400	791,400	626,300	607,300	200,700
Transit Revenues	1,400,000	1,342,000	1,400,000	1,450,000	1,400,000
Vehicle Licenses	1,071,700	1,071,700	1,071,700	1,071,700	
Misc. Serv./Other	16,864,300	12,318,200	12,952,800	13,666,900	13,746,500
Transfers	6,762,700	9,596,400	7,117,000	8,588,100	8,396,900
Total	83,102,000	87,248,800	78,552,900	89,673,100	78,863,000

Uses:

Personnel	30,206,900	30,644,300	31,017,200	31,793,900	31,198,000
Contractual Services	20,792,300	20,943,100	22,868,400	21,322,700	21,915,600
Supplies	2,315,100	2,367,400	2,198,400	2,073,900	2,119,600
Capital Outlay	17,180,000	21,895,900	14,641,000	11,593,200	13,153,900
Transfers	10,140,100	12,442,900	11,328,600	12,292,300	12,128,200
Reserves	1,101,000	1,139,200	993,700	542,400	552,800
Debt Service	5,935,300	4,258,000	4,740,900	10,675,700	5,037,200
Total	87,670,600	93,690,800	87,788,200	90,294,100	86,105,300

See Glossary of Terms and Funds in the Appendix.

OPERATING INDICATORS

LAST TEN FISCAL YEARS



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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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Fire Protection

Emergency responses	4,480	4,777	4,832	4,657	5,220	4,859	5,146	5,450	5,556	5,669
Emergency medical incidents	-	-	1,869	1,918	1,900	2,023	2,211	2,283	2,402	2,408
Adv. Life Support Transports	-	-	1,051	1,121	1,063	1,183	1,150	1,144	1,204	1,155
Basic Life Support Transports	-	-	533	535	572	561	741	792	843	635
Fires extinguished	31	47	46	43	28	31	18	29	42	46

Public Works

Asphalt placed (sq. yards)	7,608	3,033	2,035	2,154	3,120	3,644	3,450	3,000	2,800	3,086
Crack sealing (street miles)	7	3	3	3	5	4	4	6	6	-
No. of main breaks repaired	102	92	101	104	106	44	49	50	57	52

Police Protection

Number of contacts	17,848	16,560	15,570	15,851	17,203	23,193	22,119	20,528	20,846	20,275
Parking violations	11,032	7,992	8,730	8,060	6,673	6,502	6,082	5,951	4,487	5,261
Number of arrests	1,189	1,456	1,648	1,696	1,611	1,424	1,200	1,120	757	816
Number of traffic citations	4,348	3,980	4,725	4,626	3,439	2,837	2,317	1,650	1,889	1,718

Community Development

Number of Permits Issued ²	2,949	3,002	3,622	3,679	4,035	3,702	4,398	3,860	3,845	4,305
Non-life Safety Inspections ³	-	8,645	10,944	11,107	10,306	11,520	12,600	11,601	11,245	10,190
Life-safety Inspections ⁴	-	-	-	-	-	-	-	1,478	3,445	3,713

Finance

Number of water bills	41,788	42,244	42,248	42,324	42,320	42,424	42,380	42,413	42,371	42,232
Number of vendor checks	7,229	6,000	5,741	5,578	5,873	5,724	5,895	5,413	5,368	5,253

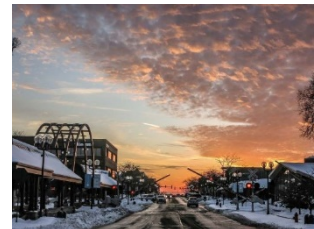
Municipal Water System

Number of customers	10,300	10,434	10,436	10,445	10,443	10,422	10,422	10,469	10,441	10,434
Avg. daily consumption (gal) ⁴	9.65M	9.42M	10.37M	9.53M	9.15M	9.03M	9.23M	8.96M	8.06M	8.97M
Plant capacity /day (gal) ⁵	21M	21M	21M	21M	21M	30M	30M	30M	30M	30M
Miles of water mains (approx)	168	168	168	168	168	172	171	171	171	171
No. of fire hydrants (approx)	1,680	1,680	1,680	1,680	1,680	1,700	1,773	1,773	1,773	1,773

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 non-life inspections data not available for years prior to 2011
- (4) - Number of life-safety inspections data not available for years prior to 2017. Data shown restated to include standard recurring fire prevention inspections including inspections of elevators.
- (5) - M = One million

PERSONNEL SUMMARY



PERSONNEL OVERVIEW

The City of Highland Park endeavors to attract, hire, and retain professional, high quality staff for providing exemplary service to residents and visitors, endorsing the 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 250.2 full-time equivalents, which is 26.8 full-time equivalent employees or 10% lower than 2020, reflecting reductions due the City's economic response plan to the negative impact of the COVID-19 pandemic on City revenue. This staffing decrease reflects reductions due to the City's response plan to the economic impact of the COVID-19 pandemic on City finances.

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



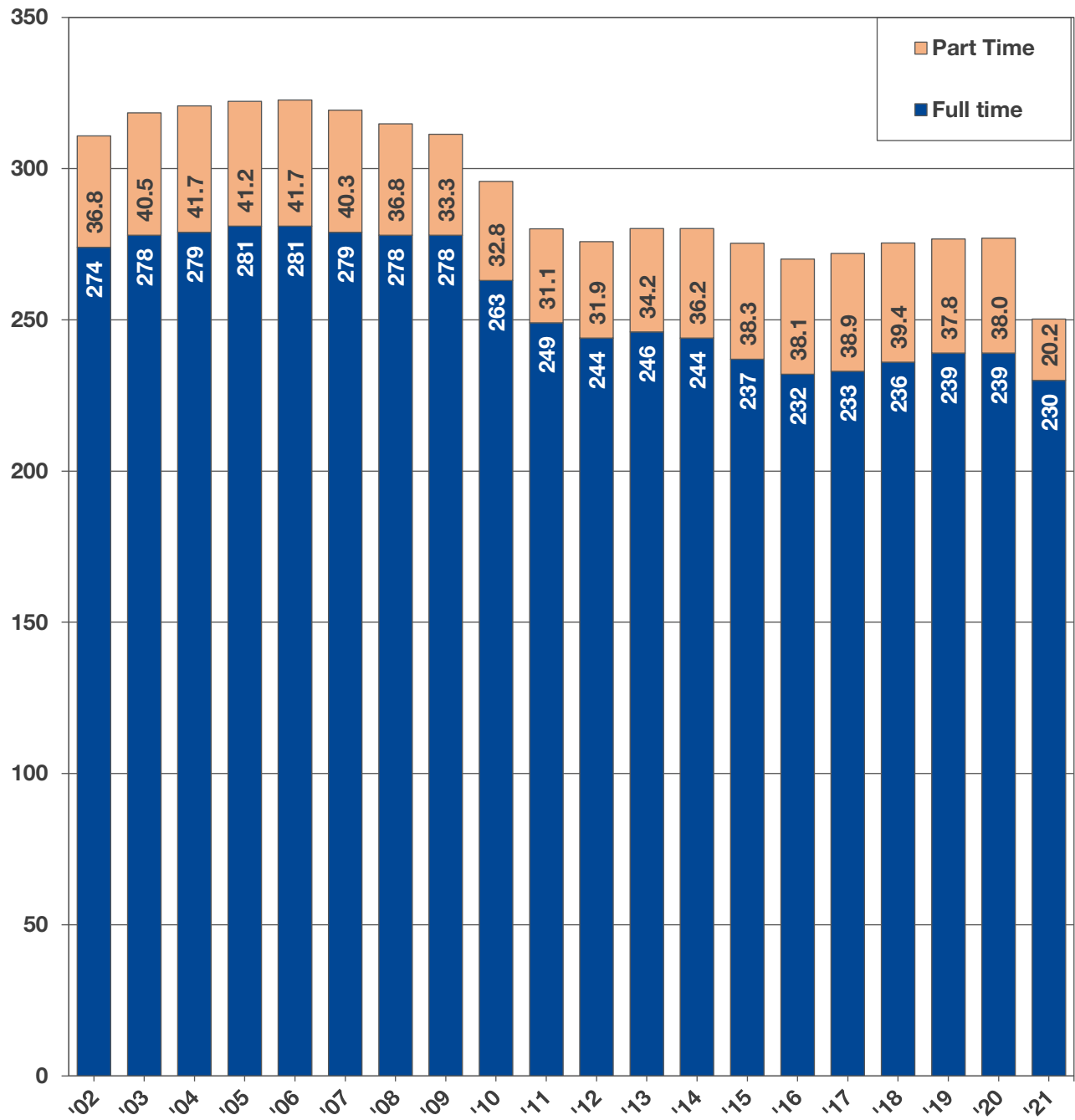
The City invests in its employees in order to help them attain certifications and licenses. Employees receive training and professional development on an ongoing basis. This provides for a well-rounded workforce able to move the City forward along with developing the next generation of City leaders.

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	
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
2013	15	13	78	54	18	68	246	Full-time
	5.4	0.3	6.2	0.7	3.1	18.5	34.2	Part-time
	20.4	13.3	84.2	54.7	21.1	86.5	280.2	FTE
2012	15	13	76	53	19	68	244	Full-time
	5.1	0.3	5.7	0.5	1.8	18.5	31.9	Part-time
	20.1	13.3	81.7	53.5	20.8	86.5	275.9	FTE
2011	18	13	76	54	19	69	249	Full-time
	5.3	0.3	4.7	0.0	1.8	19.0	31.1	Part-time
	23.3	13.3	80.7	54.0	20.8	88.0	280.1	FTE

BUDGETED FULL-TIME POSITIONS



Department	Position	2020	2021
City Manager's Office	City Manager	1	1
	Assistant City Manager	1	1
	Deputy City Clerk	1	1
	Communications Manager	1	1
	Business Development Manager	1	1
	Manager of Senior Services	1	1
	Senior Services Program Coordinator	1	1
	Social Services Coordinator	1	1
	Human Resources Manager	1	1
	Human Resources Generalist	1	1
	Human Resources Assistant	1	-
	Human Resources Specialist	-	1
	Executive Assistant	1	1
	Administrative and Customer Service Specialist	3	1
	Total	15	13
Finance Department	Finance Director	1	1
	Deputy Finance Director	1	1
	Manager of Information Technology	1	1
	Systems Analyst	1	1
	Network/Systems Engineer	1	1
	Accounting Supervisor	1	1
	Financial Analyst	1	-
	Senior Financial Analyst	-	1
	Finance and Customer Service Specialist	4	3
	Senior Finance and Customer Service Specialist	1	1
	Executive Assistant	1	1
	Total	13	12
Police Department	Chief of Police	1	1
	Deputy Police Chief	1	1
	Police Commander	3	3
	Police Sergeant	9	9
	Police Officer	43	42
	Evidence Technician	1	1
	Records Supervisor	1	1
	Community Service Officer	4	3
	Fleet Mechanic	1	1
	Management Analyst	1	-
	Police Records Clerk	3	3
	Executive Assistant	1	1
	Total	69	66

BUDGETED FULL-TIME POSITIONS



Department	Position	2020	2021
Fire Department	Fire Chief	1	1
	Deputy Fire Chief	1	1
	Battalion Chief	3	3
	Fire Lieutenant	9	9
	Firefighter	36	36
	Public Safety Mechanic	1	1
	Executive Assistant	1	-
	Total	52	51
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	-
	Plan Examiner/Inspector	3	3
	Planner II	2	2
	Planner	1	-
	Senior Building/Housing Inspector	1	1
	Building/Housing Inspector	2	2
	Fire Inspector	3	3
	Permit and Customer Service Supervisor	1	1
	Permit and Customer Service Technician	2	2
	Executive Assistant	1	1
	Total	22	20
Public Works	Director of Public Works	1	1
	Deputy Director of Public Works	1	1
	City Engineer	1	1
	Assistant Director of Public 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

BUDGETED FULL-TIME POSITIONS



Department	Position	2020	2021
Public Works (cont.)	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
	Secretary	-	-
	Total	68	68
Total City	Total Full-time Employees	239	230
	Total Part-time Employees	38.0	20.2
	Total Full-time Equivalents	277.0	250.2

PERSONNEL OVERVIEW

COMPENSATION PLAN

Non-Collectively Bargained Pay Grades

Effective January 1, 2021



NON-EXEMPT			
Grade	Minimum	Mid Point	Maximum
3	12.80	16.01	19.21
4	14.03	17.53	21.04
5	15.41	19.27	23.12
6	17.00	21.25	25.50
7	18.81	23.51	28.21
8	20.87	26.09	31.31
9	23.24	29.05	34.86
10	25.94	32.42	38.90
11	29.01	36.26	43.51
12	32.52	40.65	48.78
13	36.54	45.67	54.80

EXEMPT			
Grade	Minimum	Mid Point	Maximum
9	48,340.17	60,425.21	72,510.26
10	53,946.66	67,433.33	80,919.99
11	60,340.18	75,425.23	90,510.27
12	67,648.17	84,560.21	101,472.25
13	75,993.75	94,992.19	113,990.63
14	85,558.63	106,948.29	128,337.95
15	96,537.40	120,671.75	144,806.10
16	109,164.28	136,455.35	163,746.42
17	124,262.45	155,328.07	186,393.68

EXECUTIVE			
Grade	Minimum	Mid Point	Maximum
17	117,053.45	156,071.27	195,089.08
18	134,110.60	178,814.13	223,517.66

CITY MANAGER	
Grade	Annualized Compensation
City Manager	239,872.58

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, 2021



NON-EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
8	39070	Administrative and Customer Service Specialist	20.87	26.09	31.31
8	39090	Finance and Customer Service Specialist	20.87	26.09	31.31
8	39080	Permit and Customer Service Technician	20.87	26.09	31.31
8	28050	Bus Driver	20.87	26.09	31.31
8	49070	Human Resources Specialist	20.87	26.09	31.31
8	40050	Pace Bus Driver	20.87	26.09	31.31
8	39075	Police Records Clerk	20.87	26.09	31.31
8	39030	Secretary	20.87	26.09	31.31
9	55060	Assistant City Forester	23.24	29.05	34.86
9	47090	Community Service Officer	23.24	29.05	34.86
9	53060	Recruit	23.24	29.05	34.86
9	49030	Senior Finance and Customer Service Specialist	23.24	29.05	34.86
10	65050	Building/Housing Inspector	25.94	32.42	38.90
10	55055	Contract Specialist	25.94	32.42	38.90
10	40060	Evidence Custodian	25.94	32.42	38.90
10	55050	Executive Assistant	25.94	32.42	38.90
10	55045	Transit Assistant	25.94	32.42	38.90
10	55010	Facilities Technician	25.94	32.42	38.90
10	65032	Fire Inspector	25.94	32.42	38.90
11	67060	Lead Administrative Clerk	29.01	36.26	43.51
11	67065	Permit and Customer Service Supervisor	29.01	36.26	43.51
11	65070	Engineering Technician	29.01	36.26	43.51
11	67050	Plan Examiner/Inspector	29.01	36.26	43.51
12	65544	Engineering Inspector	32.52	40.65	48.78
12	65546	Senior Inspector	32.52	40.65	48.78
12	65547	Facilities Supervisor	32.52	40.65	48.78
12	65560	Foreman	32.52	40.65	48.78
12	65580	Lead Water Plant Operator	32.52	40.65	48.78
12	65570	Public Safety Mechanic	32.52	40.65	48.78
13	65576	Senior Plan Examiner/Inspector	36.54	45.67	54.80
13	70560	City Forester	36.54	45.67	54.80

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Full-Time Positions

Effective January 1, 2021



EXEMPT					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
9	49020	Social Services Coordinator	48,340.17	60,425.21	72,510.26
9	49010	Senior Services Program Coordinator	48,340.17	60,425.21	72,510.26
10	65450	Accountant	53,946.66	67,433.33	80,919.99
10	57045	Human Resources Generalist	53,946.66	67,433.33	80,919.99
10	57050	Management Analyst	53,946.66	67,433.33	80,919.99
10	49080	Planner	53,946.66	67,433.33	80,919.99
10	57080	Water Plant Chemist	53,946.66	67,433.33	80,919.99
11	49060	Business Development Coordinator	60,340.18	75,425.23	90,510.27
11	75030	Accounting Supervisor	60,340.18	75,425.23	90,510.27
11	75040	Financial Analyst	60,340.18	75,425.23	90,510.27
11	65550	Planner II	60,340.18	75,425.23	90,510.27
12	65541	Records Supervisor	67,648.17	84,560.21	101,472.25
12	49060	Business Development Manager	67,648.17	84,560.21	101,472.25
12	55065	Deputy City Clerk	67,648.17	84,560.21	101,472.25
12	75045	Senior Financial Analyst	67,648.17	84,560.21	101,472.25
12	69070	Systems Analyst	67,648.17	84,560.21	101,472.25
12	69090	Network/Systems Engineer	67,648.17	84,560.21	101,472.25
12	70550	Transit Coordinator	67,648.17	84,560.21	101,472.25
13	73050	Senior Planner	75,993.75	94,992.19	113,990.63
13	70010	Assistant to the City Manager	75,993.75	94,992.19	113,990.63
13	70050	Assistant to the Director of Public Works	75,993.75	94,992.19	113,990.63
13	73070	Civil Engineer	75,993.75	94,992.19	113,990.63
14	83090	Manager of Senior Services	85,558.63	106,948.29	128,337.95
14	83070	Communications Manager	85,558.63	106,948.29	128,337.95
14	77085	Assistant Superintendent	85,558.63	106,948.29	128,337.95
14	77090	Water Plant Superintendent	85,558.63	106,948.29	128,337.95
14	70060	Assistant Director of Public Works	85,558.63	106,948.29	128,337.95
15	83040	Building Division Manager	96,537.40	120,671.75	144,806.10
15	77020	Human Resources Manager	96,537.40	120,671.75	144,806.10
15	83010	Manager of Information Technology	96,537.40	120,671.75	144,806.10
16	88010	City Engineer	109,164.28	136,455.35	163,746.42
16	85040	Deputy Director of Community Development	109,164.28	136,455.35	163,746.42
16	83060	Deputy Director of Public Works	109,164.28	136,455.35	163,746.42
16	85030	Deputy Finance Director	109,164.28	136,455.35	163,746.42
16	83020	Fire Department Battalion Chief	109,164.28	136,455.35	163,746.42
16	83030	Police Commander	109,164.28	136,455.35	163,746.42
17	85070	Deputy Fire Chief	124,262.45	155,328.07	186,393.68
17	85050	Deputy Police Chief	124,262.45	155,328.07	186,393.68

PERSONNEL OVERVIEW COMPENSATION PLAN

Non-Collectively Bargained Full-Time Positions

Effective January 1, 2021



EXECUTIVE					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
17	85020	Assistant City Manager	117,053.45	156,071.27	195,089.08
18	89030	Deputy City Manager	134,110.60	178,814.13	223,517.66
18	91050	Director of Community Development	134,110.60	178,814.13	223,517.66
18	95030	Director of Public Works	134,110.60	178,814.13	223,517.66
18	92050	Finance Director	134,110.60	178,814.13	223,517.66
18	89060	Fire Chief	134,110.60	178,814.13	223,517.66
18	89080	Chief of Police	134,110.60	178,814.13	223,517.66

CITY MANAGER			
Grade	Position No.	Title	Annualized Compensation
City Manager	96050	City Manager	239,872.58

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, 2021

PART TIME					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
5	03630	Recycling Worker	15.41	19.27	23.12
5	03590	Undergraduate Intern	15.41	19.27	23.12
6	03250	Clerical Support	17.00	21.25	25.50
6	03540	Program and Clerical Support	17.00	21.25	25.50
6	03575	Records Clerk	17.00	21.25	25.50
7	06260	Administrative Intern	18.81	23.51	28.21
7	05160	Planning Intern	18.81	23.51	28.21
7	05080	Rental Worker	18.81	23.51	28.21
8	05010	Administrative Clerk	20.87	26.09	31.31
8	05090	Administrative Finance Clerk	20.87	26.09	31.31
8	05015	Permit and Customer Service Technician	20.87	26.09	31.31
8	05040	Business Development Assisstant	20.87	26.09	31.31
8	00890 & 05560	Bus Driver	20.87	26.09	31.31
8	06410	Public Access Coordinator	20.87	26.09	31.31
8	05020	Secretary	20.87	26.09	31.31
9	05050	Community Service Officer	23.24	29.05	34.86
9	03620	Forestry Worker	23.24	29.05	34.86
10	03610	Facilities Worker	25.94	32.42	38.90
10	06540	Building/Housing Inspector	25.94	32.42	38.90
10	06535	Plumbing Inspector	25.94	32.42	38.90
10	06610	Zoning and Permit Technician	25.94	32.42	38.90
11	06550	Housing Planner	29.01	36.26	43.51
11	06555	Program Analyst	29.01	36.26	43.51
TEMPORARY					
Grade	Position No.	Title	Minimum	Mid Point	Maximum
3	01070	Clerical I	12.80	16.01	19.21
5	03150	Clerical II	15.41	19.27	23.12
5	03050	Crossing Guard	15.41	19.27	23.12
5	03580	Intern	15.41	19.27	23.12
5	03570	Public Works Worker	15.41	19.27	23.12
6	02550	Community Policing Aide	17.00	21.25	25.50
7	03575	Clerical III	18.81	23.51	28.21
7	05160	Planning Intern	18.81	23.51	28.21
7	06050	Public Works Worker - CDL	18.81	23.51	28.21
8	05540	Ravinia Bus Driver	20.87	26.09	31.31
9	03615	Clerical IV	23.24	29.05	34.86
9	03620	Public Works Worker - Forestry	23.24	29.05	34.86
9	05550	Ravinia Foreman	23.24	29.05	34.86
10	03610	Public Works Worker - Facilities	25.94	32.42	38.90
10	03710	Building/Housing Inspector	25.94	32.42	38.90
10	03740	Planner	25.94	32.42	38.90
11	03810	Plan Examiner/Inspector	29.01	36.26	43.51
11	03815	Engineering Inspector	29.01	36.26	43.51
13	03910	Senior Planner	36.54	45.67	54.80
03900	03900	Project Specialist	20.00	40.00	60.00

PERSONNEL OVERVIEW

COMPENSATION PLAN

Collectively Bargained Positions

Effective January 1, 2021



FULL TIME									
Pos. No.	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
31060	Maintenance Aide	38,938.50	40,301.50	42,314.98	44,431.43	46,652.38	48,985.46	51,435.25	54,006.03
49090	Maintenance Worker	56,364.22	58,288.79	61,135.18	64,121.98	67,258.99	70,553.79	74,012.73	77,644.92
57070	Water Plant Operator	63,768.18	66,000.11	69,300.32	72,765.55	76,403.47	80,223.84	84,234.92	88,446.15
57090	Water Plant Mechanic	63,768.18	66,000.11	69,300.32	72,765.55	76,403.47	80,223.84	84,234.92	88,446.15
55030	Fleet Mechanic	61,453.68	63,604.67	66,785.32	70,123.46	73,630.42	77,311.99	81,176.97	85,235.79
56020	Firefighter	----	72,476.57	76,144.83	80,001.04	84,050.03	88,305.30	92,778.41	97,472.77
56030	Fire Fighter EMT I	----	74,010.21	77,678.94	81,534.17	85,584.12	89,838.91	94,309.62	99,006.88
65350	Fire Fighter EMT II	----	78,449.10	82,219.98	86,182.25	90,346.90	94,720.74	99,318.24	104,144.14
68050	Fire Lieutenant EMT I	----	85,962.72	90,235.73	94,727.02	99,443.09	104,399.73	109,606.98	115,077.71
74070	Fire Lieutenant EMT II	----	90,391.63	94,767.65	99,367.05	104,196.95	109,271.72	114,603.76	120,204.63
66050	Police Officer	74,966.42	77,590.17	81,321.16	85,237.85	89,430.62	93,902.47	98,597.79	103,528.05
76050	Police Sergeant	90,401.45	93,419.05	97,878.30	102,562.76	107,481.05	112,645.24	118,067.42	123,760.61

PART TIME									
Pos. No.	Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
06060	Maintenance Worker	23.31	24.13	25.33	26.61	27.93	-	-	-

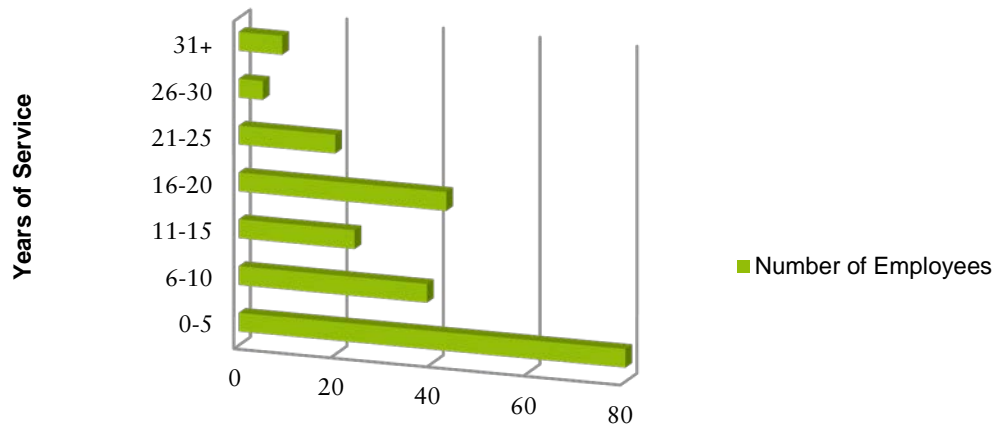
PERSONNEL OVERVIEW

EMPLOYEE DEMOGRAPHICS



EMPLOYEE YEARS OF SERVICE

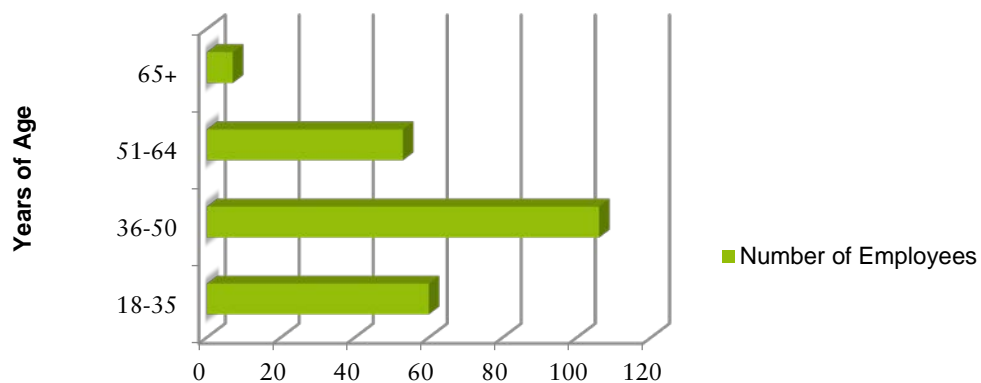
Average Service: 11.22 Years



	0-5	6-10	11-15	16-20	21-25	26-30	31+
Number of Employees	86	39	24	43	20	5	9

EMPLOYEE YEARS OF AGE

Average Age: 43.9 Years



	18-35	36-50	51-64	65+
Number of Employees	60	106	53	7

GENERAL FUND



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GENERAL FUND BALANCE SUMMARY

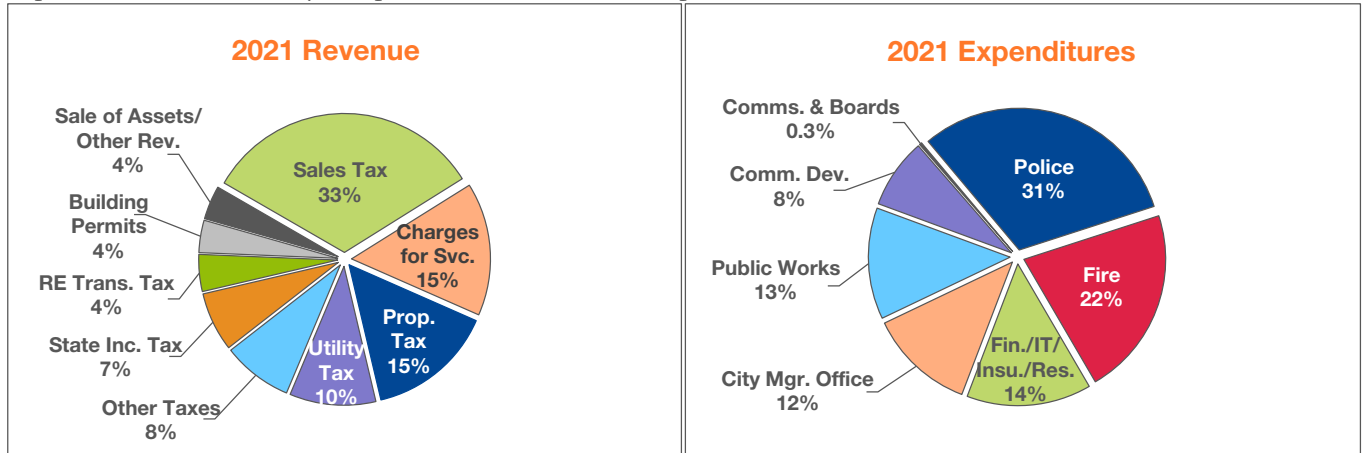
GENERAL FUND

FUND BALANCE SUMMARY

BY DEPARTMENT



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



	Total 2020 Estimate	Total 2021 Budget ^f	Increase / (Decrease) ^g							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M ^b	% ^b	\$M ^b	% ^b	\$M	%
Sales Tax ¹	10,938,000	11,438,000	(2.20)	-16.7%	(2.66)	-19.6%	(2.16)	-15.9%	0.50	4.6%
Utility Tax ¹	3,303,000	3,499,500	(0.65)	-16.4%	(0.60)	-15.4%	(0.41)	-10.4%	0.20	5.9%
State Income Tax ¹	2,684,000	2,401,000	(0.48)	-15.3%	(0.32)	-10.5%	(0.60)	-20.0%	(0.28)	-10.5%
Property Tax ^c	5,127,200	5,135,600	1.30	33.9%	-	0.0%	0.01	0.2%	0.01	0.2%
Real Estate Transfer Tax ¹	1,500,000	1,500,000	(0.17)	-9.9%	(0.10)	-6.3%	(0.10)	-6.3%	-	0.0%
Other Taxes ¹	2,001,400	2,840,600	(1.64)	-45.0%	(1.43)	-41.6%	(0.59)	-17.1%	0.84	41.9%
Charges for Services ¹	5,012,900	5,408,700	(0.39)	-7.2%	(0.47)	-8.6%	(0.07)	-1.4%	0.40	7.9%
Permits and Licenses ¹	1,260,700	1,314,800	(0.57)	-31.2%	(0.47)	-27.0%	(0.41)	-23.9%	0.05	4.3%
Sale of Assets/Other Rev. ^o	2,232,600	1,367,100	0.06	2.9%	0.74	49.7%	(0.12)	-8.3%	(0.87)	-38.8%
Total Revenue	34,059,700	34,905,300	(4.74)	-12.2%	(5.30)	-13.5%	(4.46)	-11.3%	0.85	2.5%
City Manager's Office ^d	4,609,300	4,612,300	(0.32)	-6.5%	(0.16)	-3.5%	(0.16)	-3.4%	0.00	0.1%
Finance/IT/Insur./Resv.	5,435,200	5,417,400	0.73	15.4%	(0.01)	-0.1%	(0.02)	-0.4%	(0.02)	-0.3%
Police Department	12,190,800	11,865,100	0.78	6.8%	(0.01)	-0.1%	(0.34)	-2.8%	(0.33)	-2.7%
Fire Department	7,616,200	8,221,500	0.35	4.9%	(0.00)	0.0%	0.61	7.9%	0.61	7.9%
Community Development ^e	3,208,400	3,041,600	0.22	7.2%	(0.03)	-1.0%	(0.20)	-6.1%	(0.17)	-5.2%
Public Works Department ^d	4,305,300	4,843,400	(0.49)	-10.3%	(0.01)	-0.1%	0.53	12.3%	0.54	12.5%
Commissions and Boards	137,600	109,100	0.06	86.7%	(0.02)	-10.8%	(0.05)	-29.3%	(0.03)	-20.7%
Total Expenditures^b	37,502,800	38,110,400	1.32	3.7%	(0.24)	-0.6%	0.37	1.0%	0.61	1.6%
Net Increase/(Decrease)	(3,443,100)	(3,205,000)	(6.06)		(5.07)	-312%	(4.83)	-297%	0.24	-6.9%
Fund Bal. Beg. of Year	26,258,500	22,815,400	2.62	11.1%	-	0.0%	(3.44)	-13.1%	(3.44)	-13.1%
Fund Bal. End of Year	22,815,400	19,610,400	(3.44)	-13.1%	(5.07)	-18.2%	(8.27)	-29.7%	(3.21)	-14.0%
Fund Bal. % Oper. Exp.	66.3%	56.5%								
Fund Balance % Target	35.0%	35.0%								

Notable Budget Variances:

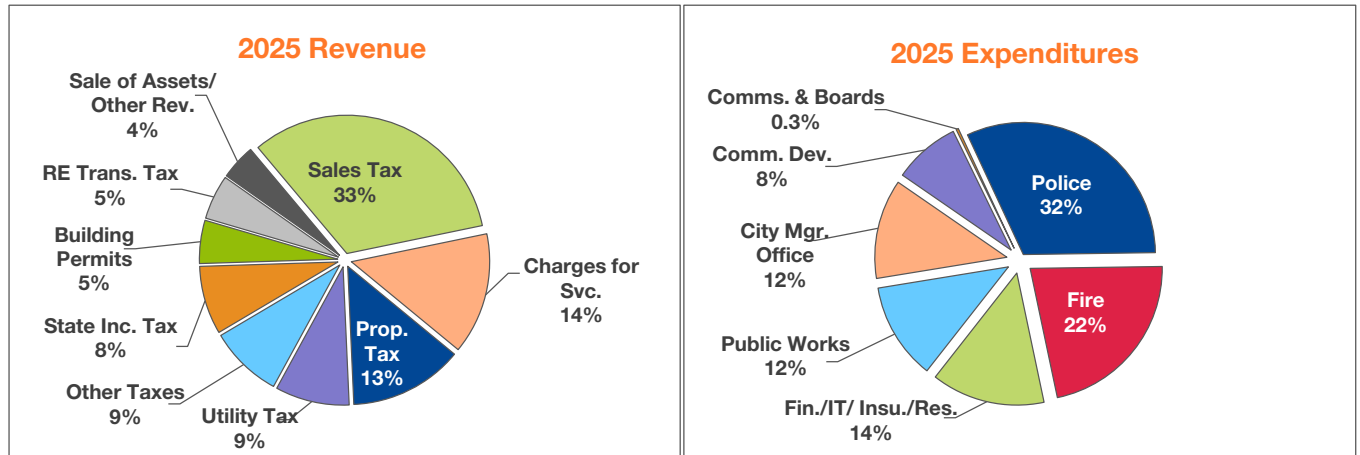
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 - Sale of Assets includes sale of the Karger Center in 2019; sale of the Second St. parking lot air rights with payments in 2021, 2024, 2025, and 2026; and Sale of the Senior Center anticipated in 2024.
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 - Variances vs. 2020 Budget after budget amendment for reductions due to the City's response plan to the Covid-19 pandemic economic impacts to the City's revenue. The Grand Total 2020 Estimate and 2021 Budget are \$4.4 million and \$4 million lower, respectively, vs. the 2020 Budget before the Covid-19 budget reduction.
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- 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 2021 Budget ⁵	Total 2022 Estimate	Total 2023 Estimate	Total 2024 Estimate	Total 2025 Estimate	Average Annual Growth
Sales Tax ¹	11,438,000	12,074,700	13,020,400	13,150,600	13,282,100	3.8%
Utility Tax ¹	3,499,500	3,499,500	3,499,500	3,499,500	3,499,500	0.0%
State Income Tax ¹	2,401,000	2,941,205	3,136,631	3,183,700	3,231,500	8.0%
Property Tax ²	5,135,600	5,341,800	5,225,300	5,297,600	5,386,700	1.2%
Real Estate Transfer Tax ¹	1,500,000	1,680,000	1,881,600	2,107,400	2,107,400	9.0%
Other Taxes ¹	2,840,600	2,982,600	3,131,700	3,288,300	3,452,700	5.0%
Charges for Services ¹	5,408,700	5,489,800	5,572,100	5,655,700	5,740,500	1.5%
Permits and Licenses ¹	1,314,800	1,512,020	1,738,823	1,999,646	2,039,600	11.7%
Sale of Assets/Other Rev. ³	1,367,100	1,292,400	1,318,200	2,794,100	1,669,900	17.1%
Total Revenue	34,905,300	36,814,025	38,524,254	40,976,546	40,409,900	3.8%
City Manager's Office ⁴	4,612,300	4,753,900	4,787,800	4,883,400	4,971,000	1.9%
Finance/IT/Insur./Resv.	5,417,400	5,478,300	5,540,800	5,604,400	5,669,300	1.1%
Police Department	11,865,100	12,239,100	12,363,900	12,640,000	12,942,600	2.2%
Fire Department	8,221,500	8,349,900	8,928,100	8,791,400	8,945,200	2.2%
Community Development ⁴	3,041,600	3,111,700	3,183,500	3,257,000	3,332,300	2.3%
Public Works Department ⁴	4,843,400	4,685,800	4,340,200	5,071,300	4,834,100	0.4%
Commissions and Boards	109,100	110,500	112,000	113,500	115,100	1.3%
Total Expenditures	38,110,400	38,729,200	39,256,300	40,361,000	40,809,600	1.7%
Net Increase/(Decrease)	(3,205,000)	(1,915,175)	(732,046)	615,546	(399,700)	
Fund Bal. Beg. of Year	22,815,400	19,610,400	17,695,225	16,963,180	17,578,726	-6.1%
Fund Bal. End of Year	19,610,400	17,695,225	16,963,180	17,578,726	17,179,026	-3.1%
Fund Bal. % Oper. Exp.	56.5%	49.9%	46.9%	47.6%	45.5%	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

Notable Budget Variances:

1. Most revenues decline in 2020 and then are flat, slightly down or slightly higher in 2021 due to Covid-19 economic impacts. The City is assuming economic recovery by 2025.
2. Property Tax revenue is higher in 2020-2021 due to reallocation from the Capital Fund. No rate increase in 2021.
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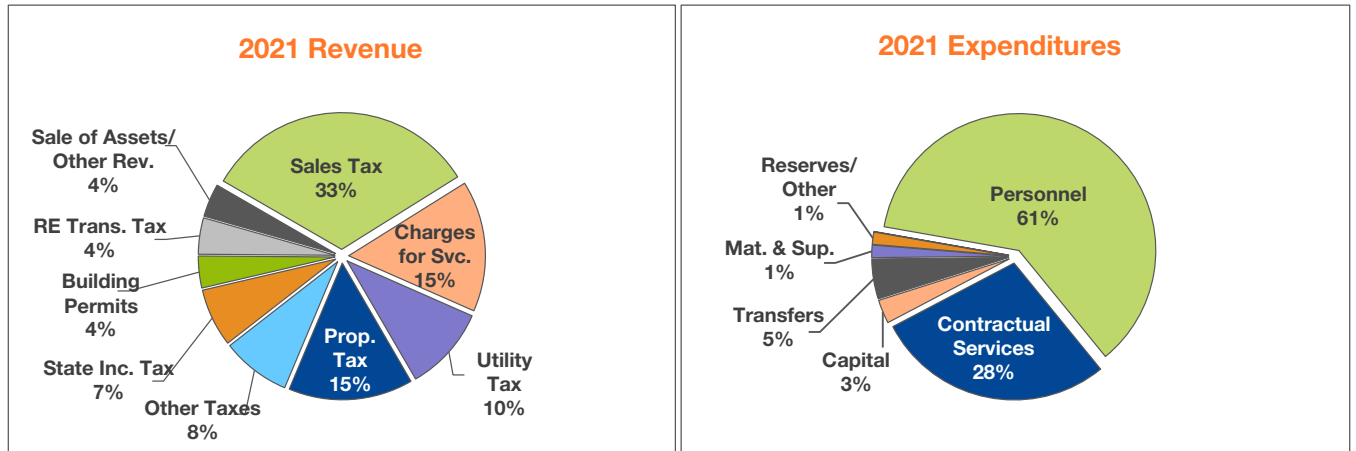
GENERAL FUND

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 2020 Estimate	Total 2021 Budget ⁶	Increase / (Decrease) ⁵							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M ⁵	% ⁵	\$M ⁵	% ⁵	\$M	%
Sales Tax ¹	10,938,000	11,438,000	(2.20)	-16.7%	(2.66)	-19.6%	(2.16)	-15.9%	0.50	4.6%
Utility Tax ¹	3,303,000	3,499,500	(0.65)	-16.4%	(0.60)	-15.4%	(0.41)	-10.4%	0.20	5.9%
State Income Tax ¹	2,684,000	2,401,000	(0.48)	-15.3%	(0.32)	-10.5%	(0.60)	-20.0%	(0.28)	-10.5%
Property Tax ²	5,127,200	5,135,600	1.30	33.9%	-	0.0%	0.01	0.2%	0.01	0.2%
Real Estate Transfer Tax ¹	1,500,000	1,500,000	(0.17)	-9.9%	(0.10)	-6.3%	(0.10)	-6.3%	-	0.0%
Other Taxes ¹	2,001,400	2,840,600	(1.64)	-45.0%	(1.43)	-41.6%	(0.59)	-17.1%	0.84	41.9%
Charges for Services ¹	5,012,900	5,408,700	(0.39)	-7.2%	(0.47)	-8.6%	(0.07)	-1.4%	0.40	7.9%
Permits and Licenses ¹	1,260,700	1,314,800	(0.57)	-31.2%	(0.47)	-27.0%	(0.41)	-23.9%	0.05	4.3%
Sale of Assets/Other Rev. ³	2,232,600	1,367,100	0.06	2.9%	0.74	49.7%	(0.12)	-8.3%	(0.87)	-38.8%
Total Revenue	34,059,700	34,905,300	(4.74)	-12.2%	(5.30)	-13.5%	(4.46)	-11.3%	0.85	2.5%
Personnel	24,143,200	23,371,500	1.44	6.3%	-	0.0%	(0.77)	-3.2%	(0.77)	-3.2%
Contractual Services	9,708,800	10,750,000	0.01	0.1%	(0.21)	-2.1%	0.83	8.4%	1.04	10.7%
Materials and Supplies	537,300	564,300	(0.03)	-5.7%	(0.02)	-3.6%	0.01	1.2%	0.03	5.0%
Capital Expenditures	766,600	1,066,200	(0.33)	-30.2%	-	0.0%	0.30	39.1%	0.30	39.1%
Debt Service	9,000	10,000	(0.02)	-68.5%	(0.01)	-40.0%	(0.01)	-33.3%	0.00	11.1%
Transfers	1,795,500	1,795,500	(0.28)	-13.4%	-	0.0%	-	0.0%	-	0.0%
Reserves/Other	542,400	552,800	0.54	0.0%	-	0.0%	0.01	1.9%	0.01	1.9%
Total Expenditures⁴	37,502,800	38,110,400	1.32	3.7%	(0.24)	-0.6%	0.37	1.0%	0.61	1.6%
Net Increase/(Decrease)	(3,443,100)	(3,205,000)	(6.06)		(5.07)		(4.83)		0.24	
Fund Bal. Beg. of Year	26,258,500	22,815,400	2.62	11.1%	-	0.0%	(3.44)	-13.1%	(3.44)	-13.1%
Fund Bal. End of Year	22,815,400	19,610,400	(3.44)	-13.1%	(5.07)	-18.2%	(8.27)	-29.7%	(3.21)	-14.0%
Fund Bal. % Oper. Exp.	66.3%	56.5%								
Fund Balance % Target	35.0%	35.0%								

Notable Budget Variances:

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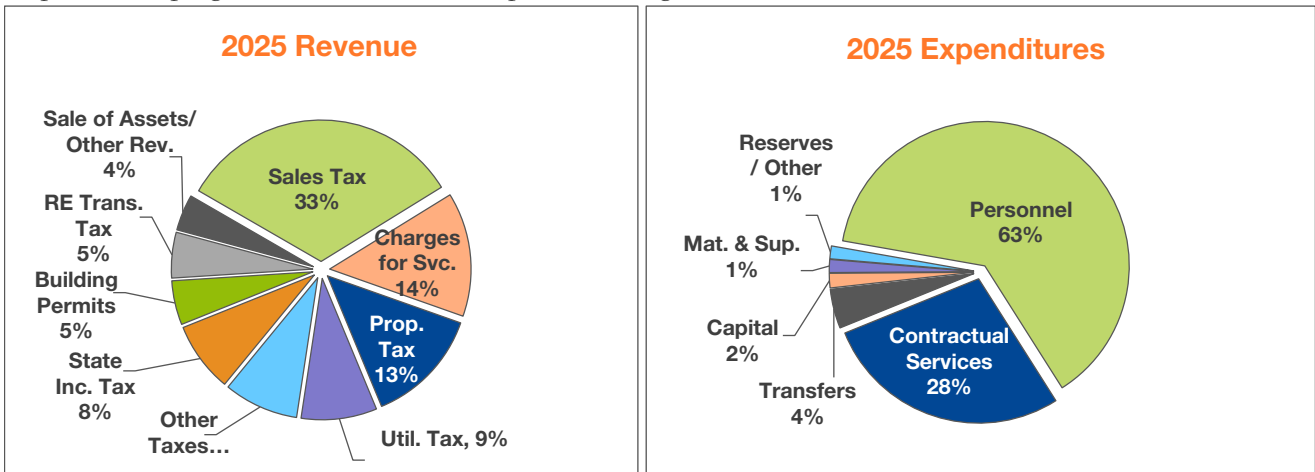
GENERAL FUND

5-YEAR FUND BALANCE ESTIMATE

BY EXPENDITURE TYPE



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



	Total 2021 Budget ⁴	Total 2022 Estimate	Total 2023 Estimate	Total 2024 Estimate	Total 2025 Estimate	Average Annual Growth
Sales Tax ¹	11,438,000	12,074,700	13,020,400	13,150,600	13,282,100	3.8%
Utility Tax ¹	3,499,500	3,499,500	3,499,500	3,499,500	3,499,500	0.0%
State Income Tax ¹	2,401,000	2,941,205	3,136,631	3,183,700	3,231,500	8.0%
Property Tax ²	5,135,600	5,341,800	5,225,300	5,297,600	5,386,700	1.2%
Real Estate Transfer Tax ¹	1,500,000	1,680,000	1,881,600	2,107,400	2,107,400	9.0%
Other Taxes ¹	2,840,600	2,982,600	3,131,700	3,288,300	3,452,700	5.0%
Charges for Services ¹	5,408,700	5,489,800	5,572,100	5,655,700	5,740,500	1.5%
Permits and Licenses ¹	1,314,800	1,512,020	1,738,823	1,999,646	2,039,600	11.7%
Sale of Assets/Other Rev. ³	1,367,100	1,292,400	1,318,200	2,794,100	1,669,900	17.1%
Total Revenue	34,905,300	36,814,025	38,524,254	40,976,546	40,409,900	3.8%
Personnel	23,371,500	23,955,700	24,554,700	25,168,500	25,797,700	2.5%
Contractual Services	10,750,000	10,900,500	11,053,000	11,207,600	11,364,600	1.4%
Materials and Supplies	564,300	569,900	577,800	585,800	594,000	1.3%
Capital Expenditures	1,066,200	937,000	696,800	1,017,000	663,000	-6.7%
Debt Service	10,000	10,100	10,200	10,300	10,400	1.0%
Transfers	1,795,500	1,795,500	1,795,500	1,795,500	1,795,500	0.0%
Reserves/Other	552,800	560,500	568,300	576,300	584,400	1.4%
Total Expenditures⁴	38,110,400	38,729,200	39,256,300	40,361,000	40,809,600	1.7%
Net Increase/(Decrease)	(3,205,000)	(1,915,175)	(732,046)	615,546	(399,700)	
Fund Bal. Beg. of Year	22,815,400	19,610,400	17,695,225	16,963,180	17,578,726	-6.1%
Fund Bal. End of Year	19,610,400	17,695,225	16,963,180	17,578,726	17,179,026	-3.1%
Fund Bal. % Oper. Exp.	56.5%	48.9%	46.5%	47.6%	45.5%	
Fund Balance % Target	35.0%	35.0%	35.0%	35.0%	35.0%	

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GENERAL FUND

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
2,003,200	1,692,400	Real Estate Transfer Tax	1,665,300	1,600,000	1,500,000	1,500,000
315,600	286,900	State Replacement Tax	356,700	315,000	315,000	315,000
9,087,400	9,907,400	Sales Tax	9,581,400	10,000,000	8,003,000	8,368,000
3,582,100	3,635,100	Home Rule Sales Tax	3,552,600	3,600,000	2,935,000	3,070,000
2,410,900	2,330,500	Utility Tax	2,423,800	2,300,000	1,960,500	2,157,000
1,015,800	945,800	Telecommunications Tax	756,100	850,000	592,500	592,500
41,400	44,900	Auto Rental Tax	45,000	50,000	32,800	38,900
2,733,700	2,850,300	State Income Tax	3,167,900	3,000,000	2,684,000	2,401,000
778,000	868,100	State Local Use Tax	997,500	915,000	915,000	974,400
400	2,300	Fire Insurance Tax	1,900	2,500	2,500	2,700
810,900	777,500	Cable TV Franchise Tax	773,300	755,000	750,000	750,000
2,082,600	3,775,200	Property Tax	3,828,700	5,127,200	5,127,200	5,135,600
192,300	199,500	Hotel/Motel Tax	202,500	200,000	81,000	89,000
977,500	996,000	Food/Beverage/Packaged Liquor Tax	988,700	995,000	655,100	720,600
26,031,800	28,311,900	General Taxes	28,341,400	29,709,700	25,553,600	26,114,700
1,243,000	1,733,500	Building Permits	1,391,700	1,300,000	920,000	935,000
27,200	32,200	Fire Permits	33,300	32,000	33,400	33,400
53,000	61,100	Forestry Permits	45,200	46,000	20,000	46,000
		Overweight Truck Permit	17,200	6,500	18,200	18,200
1,323,300	1,826,800	Permit Revenue	1,487,300	1,384,500	991,600	1,032,600
33,900	36,900	General Contractors	37,200	35,000	21,100	26,600
13,300	13,500	Dog Licenses	13,500	13,000	12,500	13,000
1,200	1,700	Taxi Cab and Driver Licenses	1,600	1,600	600	1,600
4,000	4,000	Scavengers	4,000	4,000	4,000	4,000
10,800	12,700	Restaurant	12,000	11,000	11,000	10,800
7,500	7,500	Tobacco	10,000	8,000	7,500	7,500
120,800	127,400	Liquor	134,900	132,000	126,500	126,000
41,700	39,700	Landscape Licenses	43,800	43,000	31,000	36,000
31,600	29,100	Business Registration	31,000	30,500	30,000	30,000
200	100	Lobbyist Registration Fees	100	100	200	100
19,800	17,600	Rental Registration	17,200	19,900	17,200	17,200
43,000	44,600	Miscellaneous	40,300	44,800	7,600	9,600
327,900	334,600	Licenses	345,500	342,800	269,100	282,300
419,800	557,700	Fines and Forfeitures	544,500	359,400	227,600	400,500
419,800	557,700	Fines and Forfeitures	544,500	359,400	227,600	400,500
1,102,000	534,500	Sale of Assets	3,739,500			100,000
99,500	120,200	Rental Income	133,800	122,500	87,000	104,500
46,400	52,600	Wireless/Right of Way Leases	55,400	57,100	57,100	58,700
	70,100	Gain/(Loss) on Investments	328,200			
846,200	704,300	Payment in Lieu of Taxes	1,050,000	950,000		700,000
239,200	456,300	Interest Income	680,400	420,000	424,500	319,200
2,333,300	1,938,000	Rev. From Use of Money/Prop.	5,987,300	1,549,500	568,600	1,282,400

GENERAL FUND

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
10,300	9,000	City Sponsored Events	82,500	9,000	800	4,000
109,500	102,200	Senior Citizens Activities	118,900	97,500	23,800	64,000
20,500	6,300	Youth Center Activities				
54,500	48,900	Vital Statistics	49,600	50,000	38,100	49,000
13,800	16,100	Admin Hearing Fee	21,800	19,000	12,000	16,000
(100)	100	Recycling Bins/Yard Waste Stickers	900	100		
120,200	126,400	Alarm & False Alarm Fees	154,400	142,600	122,700	122,700
903,600	894,800	Police Department Services	1,102,300	826,900	574,900	1,058,900
621,100	629,800	Ambulance Charges	719,100	703,600	650,000	690,000
660,600	684,900	Fire Department Services	668,700	671,200	624,200	652,600
44,400	35,300	Planning Fees	22,300	36,000	22,300	22,300
8,300	62,600	Public Works Services	60,000	24,100	21,500	10,000
494,400	371,400	Hunt Military Communities Services	331,100	330,000	349,200	300,000
350,000	981,800	Service to E911 Fund	685,000	685,000	685,000	645,000
1,316,700	1,272,000	Service to Water Fund	1,287,600	1,418,200	1,418,200	1,525,200
		Service to Sustainability Fund		50,000	50,000	50,000
	1,000,000	Service to Debt Fund				
99,000	99,000	Service to Parking Fund	99,000	129,000	129,000	199,000
	54,200	Serv. to TIF Fund		291,100	291,100	
4,826,800	6,394,900	Charges - Current Services	5,403,300	5,483,300	5,012,900	5,408,700
300		Freedom of Information Requests				
147,200	139,700	Miscellaneous Reimbursements	252,600	384,200	1,229,000	141,200
79,600	122,000	Workers Compensation Reimbursement	92,300	52,400	100,000	90,000
50,200	114,500	Reimbursements - Police	33,000	77,500	36,100	53,800
8,400	1,200	Reimbursements - Fire	19,600	11,300	1,500	86,300
80,700	14,600	Government Grants	30,200	7,100	69,800	13,000
100	100	Contributions	300			
366,500	392,000	Miscellaneous	427,900	532,400	1,436,400	384,200
35,629,300	39,756,000	TOTAL GENERAL FUND	42,537,200	39,361,700	34,059,700	34,905,300

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.

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The background of the page is a photograph of the Highland Park City Hall. The building is a multi-story stone structure with a prominent central tower topped by a dome. Large trees with green foliage are in the foreground, partially obscuring the building. The title 'CITY MANAGER'S OFFICE' is overlaid in large, bold, black capital letters across the upper portion of the image.

CITY MANAGER'S OFFICE

CITY MANAGER'S OFFICE OVERVIEW



The City Manager's Office provides general management and administrative functions for the City. Principal responsibilities include overseeing the City's day-to-day operations, implementing the City Council-approved policies, and coordinating interdepartmental functions. The Assistant City Manager is the Department Director and oversees four of the five City Manager Office divisions: Business Development, City Clerk's Office, Communications, and Senior Services; including arts, human relations, and sustainability initiatives. The Human Resources division reports directly to the City Manager.

Promote citizen engagement

A top City priority is excellence in customer service and citizen engagement. The City uses a newsletter, website, social media (Facebook, Twitter, Constant Contact), and press releases to inform residents. The City uses an agenda management system, available on the City's website, featuring high definition video of City meetings and accessibility to Council and Commission agendas and minutes. The City operates a public access television channel providing community access to live and recorded City meetings. The City has online forms and engagement tools for various customer transactions. The City promotes the use of Smart 911, an application which allows 911 call-takers to have important time saving information about the caller for help in an emergency response. The COVID-19 pandemic presented numerous challenges which required accurate and swift communications. The City used all of its communications modalities to provide important information to residents regarding the City's response to the pandemic, economic assistance programs, and public health measures to keep residents safe. The City encourages all residents to subscribe to the City's eNews to receive up to the minute important information about public safety matters and important City updates.

CITY MANAGER'S OFFICE BY THE NUMBERS

The City eNews has 4,458 subscribers, with 879 new 2020 subscriptions through August 2020.

Support the business community

The City coordinates with business leaders through meetings, Business Development eNews communications, its Business Development Advisory Group, and outreach from the City's Business Development Office to property owners, business operators, and potential businesses that are looking to locate in Highland Park. The Business Development Office (BDO) assisted businesses and commercial property owners during the 2020 COVID-19 pandemic by providing timely information on loans, grants, and other financial assistance programs. The BDO coordinated outdoor use permits allowing for outdoor dining, retail, and fitness classes. The BDO coordinated the installation of significant Ravinia Business District streetscape improvements with minimal disruption to business operations. The City will comprehensively update its Business Development Strategic Plan during 2021 in order to address business operations challenges identified during the COVID-19 pandemic. The update will include realistic business retention and attraction goals and strategies for promoting the City's business community. The City will continue supporting businesses and property owners to ensure long term success and economic viability within its nine business districts.

CITY MANAGER'S OFFICE BY THE NUMBERS

The City has more than 840 registered businesses operating within the City.



Implement efficiencies

The City continues seeking and implementing operational efficiencies. The City began implementing a new Enterprise Resource Planning (ERP) software system for improving City operational and customer service efficiencies. The City Manager's Office staff is assisting in the implementation through completion in 2022.

Protect the environment

The City is committed to environmental sustainability. A comprehensive Sustainability Strategic Plan (Plan) developed in 2019 for 2020-2022 guides its sustainability program with cost-effective, environmentally-beneficial, and public service-oriented projects which have attainable goals and timelines. The Plan evolves annually based on accomplished projects and future goals. The City signed on to the Global Covenant of Mayors for Climate and Energy in 2019 and set a citywide greenhouse gas reduction goal of 5% by 2023. The City contracted with a food waste expert to work with restaurants and multifamily residential property managers for incorporating composting and recycling into their buildings. The City entered into an agreement to purchase electricity for City facilities from a Community Solar installation providing energy cost-savings while supporting solar energy production. The City began procuring new vehicles in 2020 which meet the City's Environmentally Friendly Vehicles Policy standards consistent with the City's fleet replacement plan. The City will continue efforts in 2021 to increase the number of households participating in waste diversion programs. The City will debut a green seal program recognizing businesses meeting specific sustainability goals and objectives.

Build community

The City hosts numerous well known festivals and special events, bringing the community together. While the pandemic forced the cancelation of numerous special events in the City in 2020, some events went digital such as the Bitter Jester Music Festival, and some occurred with very strict public safety guidelines and occupancy restrictions including the Port Clinton Art Festival and the Ravinia Farmers Market.

The City is planning for the return of in-person special events in 2021, contingent on the State of Illinois entering Phase 5 of the Restore Illinois Plan allowing for mass gatherings. The City coordinates an annual Martin Luther King Jr. Day of Service event, bringing the community together to work on activities providing beneficial services for people in need. The event, which occurs on MLK Day in January, will be held as a virtual event in 2021 in order to continue this important annual tradition of honoring Dr. King through service, but doing so in a way that keeps the community safe. The City will work to bring the community together in person at the City's many fun festivals as soon as public health officials determine it is safe.

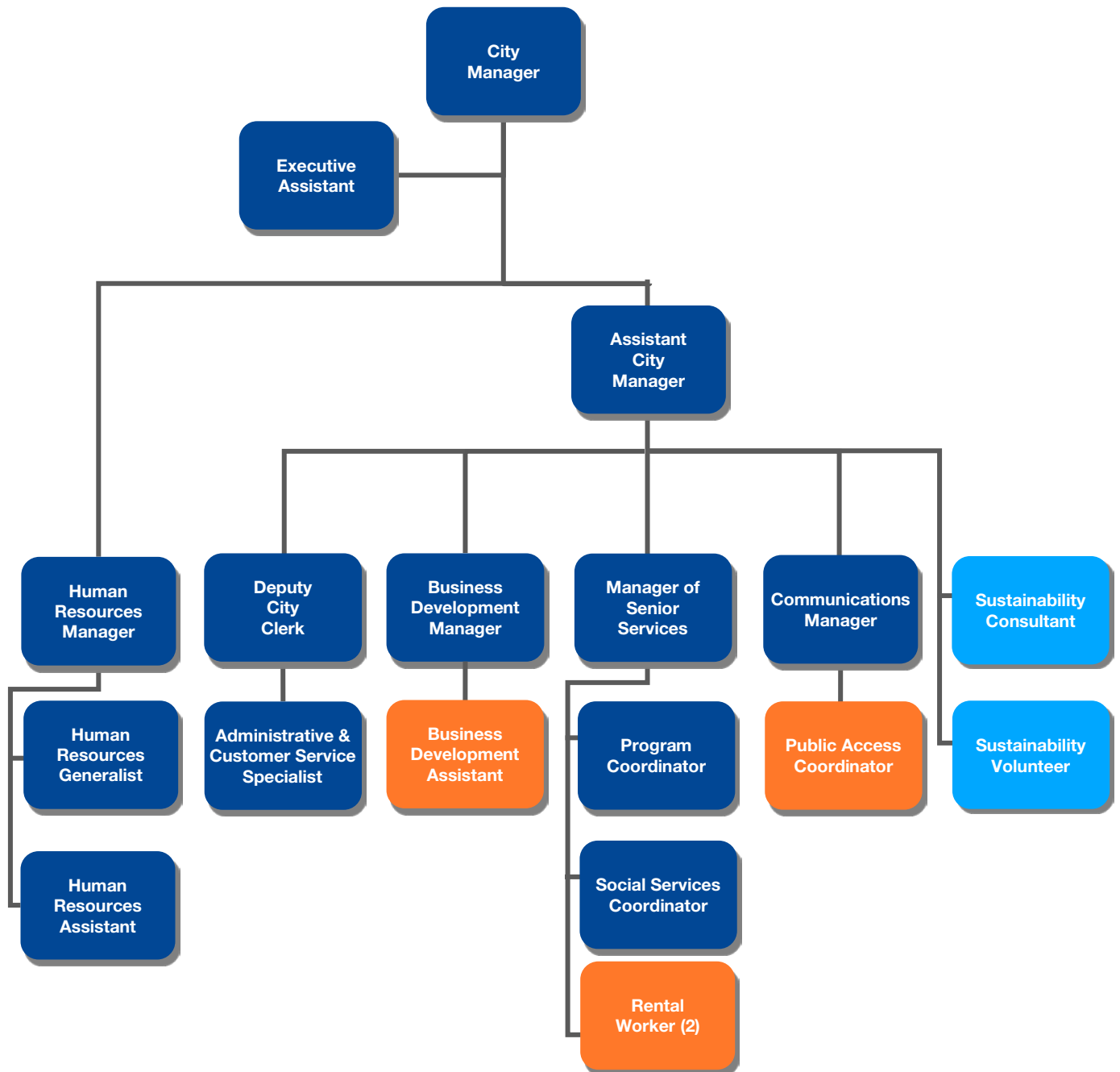
Interagency and intergovernmental collaboration

The City Manager's Office partners with sister governments on various City initiatives. The City 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 collaborate on initiatives and reinforce the collaborative environment in which Highland Park governments operate. This collaboration was extremely important in 2020 as the City coordinated the community response to the COVID-19 pandemic, not only with sister governments within the City, but also with government representatives from surrounding communities. The City held weekly virtual meetings with attendees providing updates on their organization's efforts, sharing important information, and planning for the pandemic impacts on the community. The City's tremendous government partners care deeply about the wellbeing of the community and came together cohesively to cooperate and plan for the community's safety and wellbeing through trying times.

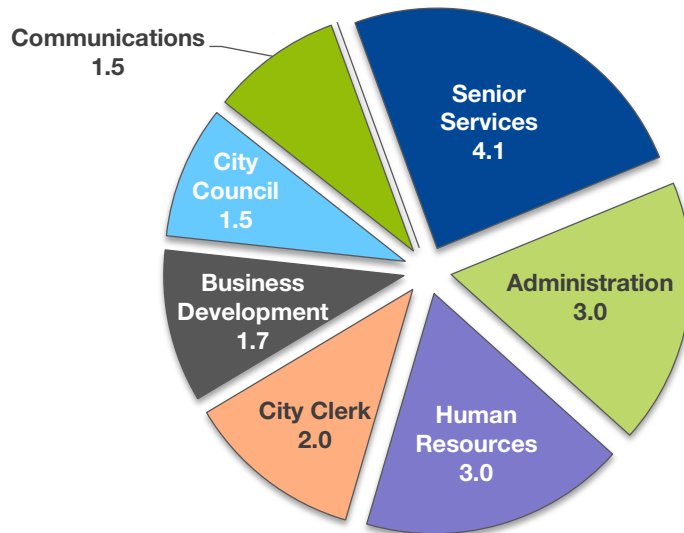
Diversity, Inclusivity, and Equality

The City Manager's Office coordinated meetings with City staff in 2020, sharing highlights of the City's values, policies, programs, and training initiatives, and obtaining employee feedback to advance equity and anti-racism strategies within the City organization and community. The City works continuously to ensure operations are aligned with the City's Statement Against Hate and that all programs and services are formulated with inclusivity and equality in mind.

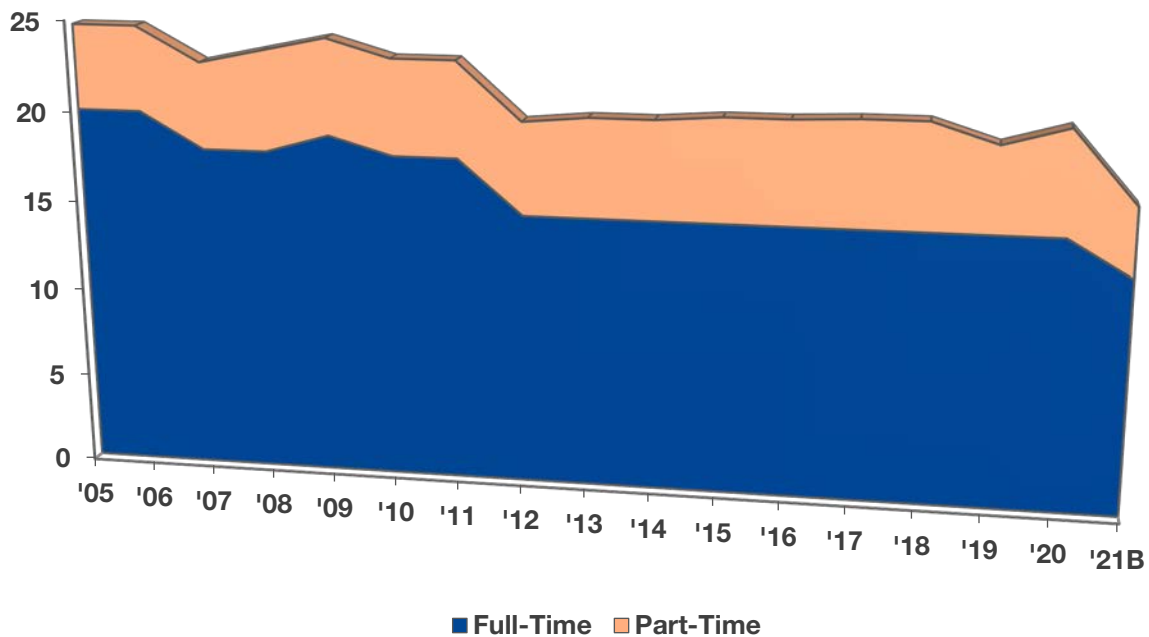
CITY MANAGER'S OFFICE ORGANIZATIONAL CHART



Full-time Equivalent by Functional Area



Personnel History

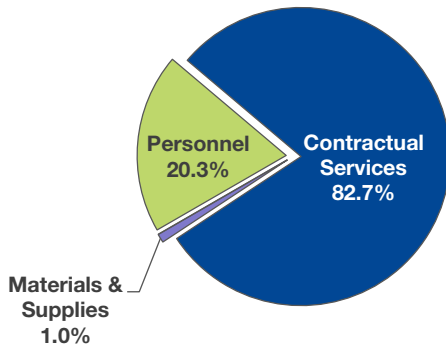


CITY MANAGER'S OFFICE

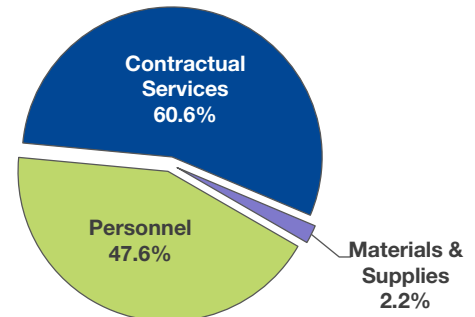
DEPARTMENT BUDGET SUMMARY



Total 2021 Expenditures



General Fund 2021 Expenditures



Expenditures by Program	Pg. No.	Total 2019 Actual	Total 2020 Budget ^{6,8}	Total 2020 Estimate	Total 2021 Budget ^{7,8}	Increase / (Decrease) '21 Bud. vs. '20 Est.	
						Dollar	Percent
City Council ^{2,9}	123	509,900	266,300	263,000	480,700	217,700	82.8%
Executive	124	894,500	840,400	834,700	805,100	(29,600)	-3.5%
Human Resources	125	498,600	521,900	499,200	542,000	42,800	8.6%
Communications	126	329,700	298,800	296,900	279,800	(17,100)	-5.8%
Senior Services	127	570,600	607,200	527,600	546,300	18,700	3.5%
City Clerk	128	205,600	226,100	225,400	229,000	3,600	1.6%
Legal Services	129	1,018,300	872,100	823,400	825,900	2,500	0.3%
Business Development ³	130	902,800	1,141,300	1,139,200	693,600	(445,600)	-39.1%
Special Service Area - SSA ⁴	131				210,000	210,000	100.0%
Board of Police/Fire Commissioners	215	23,800	48,500	51,900	41,400	(10,500)	-20.2%
Total General Fund¹		4,953,800	4,822,600	4,661,200	4,653,600	(7,600)	-0.2%
Environmental Sustainability	277	90,700	160,200	137,500	149,900	12,400	9.0%
Tax Increment Financing - Briergate	290					-	0.0%
Other Governmental Funds		90,700	160,200	137,500	149,900	12,400	9.0%
Insurance/Wellness ⁵	339	5,930,800	6,081,100	6,081,100	6,291,500	210,400	3.5%
Total Internal Service Funds		5,930,800	6,081,100	6,081,100	6,291,500	210,400	3.5%
Total All Funds		10,975,400	11,063,900	10,879,800	11,095,000	215,200	2.0%

Notable Budget Variances:

1. Personnel changes are consistent with the City's Covid-19 pandemic economic response plan, the City's compensation plan, anticipated higher insurance costs, and 27 pay periods in 2020 vs. 26 pay periods in 2021, a typical year, plus additional variances as noted below.
 2. City Council - Sister Cities stipend was not expended in 2020.
 3. Business Development - lower activities programming with \$210,000 due to separation of SSA costs into a separate division.
 4. SSA - Special Service Area activities programming cost previously accounted for in Business Development.
 5. Increase in Contractual Services due to anticipated higher insurance costs.
 6. The City Manager's Office (CMO) 2020 General Fund Budget was \$5.5 million prior to being reduced by \$713,000 to \$4.8 million due to the City's response plan to the COVID-19 pandemic economic impact.
 7. The CMO General Fund 2021 Budget is \$882,000 lower than the 2020 Budget prior to budget reduction due to the COVID-19 pandemic economic impact.
 8. The CMO 2020 budget reduction due to the COVID-19 pandemic included staff reduction by 3.94 full-time equivalents or 19%, with 2021 staffing planned flat with the reduced 2020 staffing level.
 9. The City Council salaries paid in 2020 were donated back to the City by the City Council members with the donation included in General Fund Miscellaneous Reimbursements Revenue.
- See Glossary of Terms and Funds in the Appendix.

CITY MANAGER'S OFFICE PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure ¹	2019 Actual	2020 Target	2020 Estimate	2021 Target
Community Vibrancy	Inform residents through various communication modalities and provide timely City news and information - and - Increase social media presence 3% min. through various measures.	eNews subscribers	3,164	3,259	4,458	4,592
		Emergency Alert Subscribers	3,152	3,247	4,304	4,433
		Facebook Average Reach	1,172	1,400	1,694	1,745
		Twitter followers	1,875	2,103	2,529	2,605
	Continue providing a wide range of programs for the City's senior population. ² Due to pandemic, many members put their memberships on hold until the Senior Center reopens.	Return membership to pre-pandemic levels	876	920	600	850
Sustainability	Promote participation in recycling among commercial and multifamily properties.	Increase commercial recycling rates by 3%	81%	83%	81%	83%
	Reduce greenhouse gas emissions in order to reduce the City's carbon footprint and meet Global Covenant of Mayor's GHG reduction goals.	Reduce total greenhouse gas emissions (MtCO ₂ e) by 5% by 2021 vs. baseline of 286,012.21 MtCO ₂ e set in 2017	281,047	276,379	276,379	271,712

Notable performance measure comments:

1. The Department performance measure included in this budget document reflect highlights of the Department's operations and are not all inclusive.
2. COVID19 has impacted the ability to host/attend senior/community relations/training events.



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. COVID-19 presented fiscal challenges to the City's 2020 budget resulting in decreases in personnel and operational costs. As more people begin to do their business with the City electronically, the City Manager's Office will continue to evaluate optimal services and implement cost effective strategies to provide the current high level of City services, while seeking cost containment opportunities. The City will continue to find creative ways of providing City services, especially if the State of Illinois continues reducing municipal revenue contributions due to budget constraints and the impact of the pandemic on State finances.

INFRASTRUCTURE INVESTMENT PLAN

The City Manager's Office has operational responsibility for the Highland Park Country Club (HPCC) facility since 2019. The City's long-range plan for the HPCC includes renovation of the facility and parking lot, which is scheduled in the Capital Improvement Plan for construction in 2024, in order to relocate the Senior Center and to offer a modernized banquet and meeting facility for the community's enjoyment. The City transitioned to a new banquet services provider in 2020 who coordinates day-to-day banquet and catering functions. The City is transitioning Senior Center programming to the HPCC where possible with full relocation planned for 2024. The City completed HPCC HVAC upgrade in 2020, and roof replacement in 2019, ensuring long-term structural and system integrity for the building. The HPCC will continue hosting special events, meetings, weddings, and life event celebrations consistent with State public health COVID-19 pandemic guidelines.

ENVIRONMENTAL SUSTAINABILITY

The City is a municipal leader within the Chicago metropolitan region with respect to sustainability and environmentally-friendly initiatives. The City completed over 100 significant sustainability-focused initiatives since adoption of the City's Sustainability Strategic Plan in 2010. Sustainability is a routine feature of the City's municipal operations and is engrained in its operational culture. The City has an Environmentally Friendly Vehicles Policy defining its commitment to procure hybrid or electric vehicles for inspector and administrative fleet vehicles. The Sustainability Fund contributed 2020 funding for the replacement of environmentally-friendly City administrative vehicles. The City is working on initiatives outlined in the updated 2020-2022 Sustainability Plan including reporting the City's annual greenhouse gas emissions through the Carbon Disclosure Project, recognizing businesses that implement sustainability practices into daily operations, and exploring opportunities for providing community solar subscriptions to businesses who offer energy cost savings while supporting solar development within the State.

PERSONNEL PLAN

The City will continue focusing on succession planning for staffing needs over the next five-to-ten years to ensure the sustainability of 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. The City has a training program including professional development and growth opportunities for all employees.

BUSINESS DEVELOPMENT

The City will comprehensively update the City's Business Development Strategic Plan with a holistic approach positioning the City as an attractive/innovative community which considers evolving market conditions. The update planned for 2020 was postponed due to the COVID-19 pandemic. Given the detrimental COVID-19 pandemic impact on businesses, the City is exploring all possible opportunities to support existing businesses and attract new businesses to the City's vibrant business districts. The City provided support to the business community during 2020 by facilitating an outdoor use program allowing retailers, restaurants, and fitness businesses to operate outside on the public right of way consistent with State public health COVID-19 pandemic guidelines. This resulted in numerous restaurants offering outdoor dining, supplementing curbside pickup and delivery. It also provided the community with an opportunity for outdoor shopping at local businesses in a safe manner.

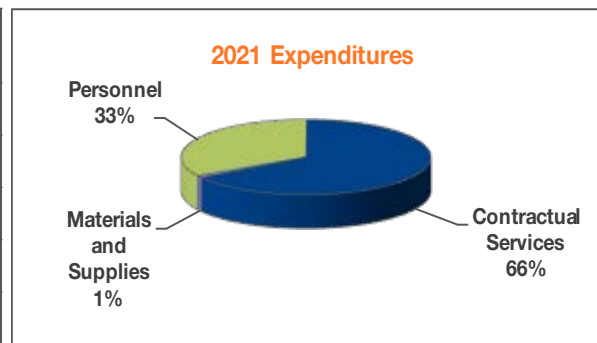
Account Code: 111.01.001

Budgeted Full-time Equivalent Positions: 1.5

PURPOSE

The City of Highland Park operates under the Council-Manager form of government whereby the Mayor and six City Council members 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 vision, direction, 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 adopts ordinances and resolutions intended to enhance the health, safety, vitality, and general welfare of the community, its residents, and visitors.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	196,100	200,900	200,900	160,600
Contractual Services	307,400	60,400	60,300	315,300
Materials and Supplies	6,400	5,000	1,700	4,800
Capital	-	-	-	-
TOTAL	509,900	266,300	263,000	480,700



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.

In 2020, the City approved an update to its Ethics Guidelines and established a new Code of Conduct. The Guidelines pertain to elected officials, appointed and staff representatives of the City. 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, Lake County Municipal League, the Metropolitan Mayors Caucus, Lake County Partners, the Northwest Municipal Conference, 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. 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. Two commissions with final approval authority are the Plan and Design Commission and the Zoning Board of Appeals. Residents may apply to serve on one of the City's commissions, boards, and 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, C-Community Vibrancy

CITY MANAGER'S OFFICE

EXECUTIVE



Account Code: 111.01.002

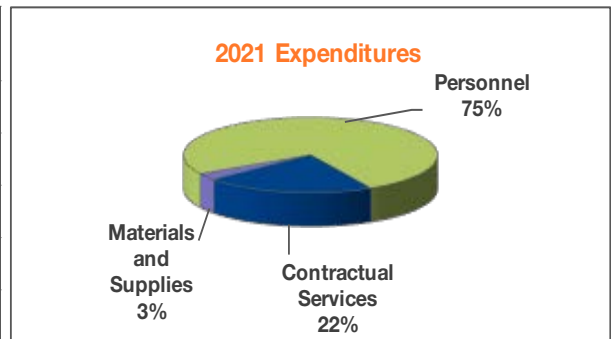
Budgeted Full-time Equivalent Positions: 5.21

PURPOSE

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

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	655,800	641,800	641,800	607,300
Contractual Services	217,700	175,000	170,500	173,900
Materials and Supplies	21,000	23,600	22,400	23,900
Capital	-	-	-	-
TOTAL	894,500	840,400	834,700	805,100



2020 OBJECTIVES ACCOMPLISHED

- Led City response efforts through the COVID-19 pandemic to ensure continued operations in a virtual environment and to protect the health and wellbeing of staff and the general public. ^A
- Coordinated the City's pandemic response with local, state, and federal agencies and managed timely and important public communications regarding county, state, and federal public health guidelines. ^A
- Effectively managed a budget reduced from \$99 million to \$90 million and six customer-service focused departments reduced by 10% from 277 to 250.2 full-time equivalent employees, resulting from the City's economic response to the COVID-19 pandemic negative impact on City revenue, meeting and exceeding the needs of almost 30,000 residents. ^A
- Managed over 150 major projects across City departments, as detailed in the City's Major Projects plan. ^A
- Negotiated and completed the sale of air rights over the surface parking lot at the former Saks Fifth Avenue Site for redevelopment of the full site into multifamily residential apartments. ^{F, C}
- Transitioned essential City public meetings to virtual meetings due to the COVID-19 pandemic. ^C
- Coordinated with sister governments and held weekly government partner meetings to coordinate pandemic response and share information about best practices for operations and public health during the pandemic. ^A
- Coordinated meetings with City staff to review inclusivity and anti-bias guidelines and policies. ^C

2021 OBJECTIVES

- Manage an \$86 million balanced budget in light of budgetary impacts posed by the COVID-19 pandemic, 150+ major projects, and six departments, meeting and exceeding the needs of almost 30,000 residents. ^A
- Continue to lead the City through the COVID-19 pandemic and ensure public health and wellbeing are maintained while providing responsive and high quality City services. ^A
- Support enhancements and amendments to the City's diversity, inclusivity, and equity policies. ^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 assessment of City facilities for capital and maintenance expense efficiency and service improvement. ^{F, I}
- Complete evaluation of all public art pieces to create a long term public art maintenance plan. ^{F, I, C}

CITY MANAGER'S OFFICE

HUMAN RESOURCES



Account Code: 111.01.003

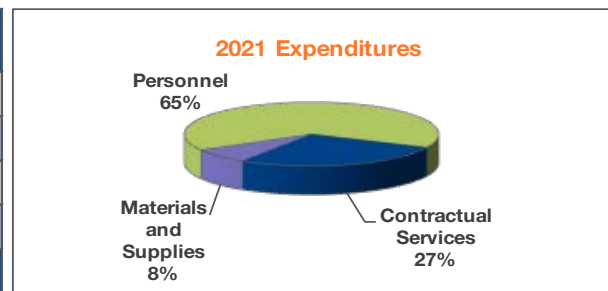
Budgeted Full-time Equivalent Positions: 3.0

PURPOSE

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

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	317,400	351,500	351,500	353,500
Contractual Services	154,600	128,800	108,000	147,400
Materials and Supplies	26,600	41,500	39,700	41,000
Capital	-	-	-	-
TOTAL	498,600	521,900	499,200	542,000



2020 OBJECTIVES ACCOMPLISHED

- Supported the City's staffing reduction from 277 to 250.2 full-time equivalent employees, resulting from the City's economic response to the COVID-19 pandemic negative impact on City revenue.
- Continued to partner 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}
- Partnered with the Police Department to extend the collective bargaining agreement that represents Police Officers for one year. ^{F,P}
- Continued development, delivery, and coordination of staff training programs to sustain exemplary resident service throughout 2020. ^A
- Ensured City compliance with Public Act 101-0221 effective January 1, 2020, which requires all employers in Illinois provide annual harassment prevention and anti-discrimination training to all employees. ^A

2021 OBJECTIVES

- Partner with the Police, Fire, and Public Works Departments to coordinate the negotiation of successor collective bargaining agreements with the unions that represent the police officers, police sergeants, firefighters, fire lieutenants, and certain Public Works employees. ^{F,P}
- Continue to partner 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}
- Continue development, delivery, and coordination of staff training programs to sustain exemplary resident service throughout 2021 including required compliance with State training mandates. ^A
- Implement 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,C}
- Advance initiatives for promoting and enhancing inclusivity within the organization. ^{P,C}

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

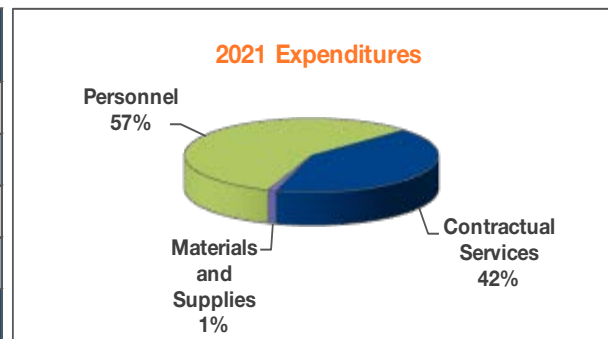
Account Code: 111.01.004

Budgeted Full-time Equivalent Positions: 1.73

PURPOSE

Communications Division funds are used for administering a comprehensive communications program to further customer service objectives and to oversee City special events. Print communication media includes the distribution of the City's newsletter, the Highlander. The Division coordinates electronic communication media such as the City website, social media through Facebook and Twitter, cable access channels 10 and 19, City Council meeting broadcasts, electronic newsletters and information; special projects; and City-sponsored special events, such as the 4th of July festivities and holiday events.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	175,400	198,700	198,700	160,500
Contractual Services	151,100	94,300	92,600	116,400
Materials and Supplies	3,300	5,800	5,600	2,900
Capital	-	-	-	-
TOTAL	329,700	298,800	296,900	279,800



2020 OBJECTIVES ACCOMPLISHED

Several projects for 2020 were postponed to future years due to the prioritization of COVID-19 communications and the economic impacts of the pandemic.

- Fostered efficient, transparent, and effective public communication through the release of over 60 press releases, over 200 e-mail distributions including the City's eNews, the Business Development eNews, City Alerts, over a thousand Tweets and Facebook posts, and numerous website updates. ^C
- Coordinated COVID-19-related communications across all modalities with information centralized at cityhpil.com/covid-19. ^{P, C}
- Promoted information and resident participation in the 2020 Census with a goal of exceeding the 2010 participation rate. ^{F, C}
- Ensured cross-promotion of programs and services with sister governments through City media outlets. ^C

2021 OBJECTIVES

- Continue coordinating COVID-19-related communications across all modalities with information centralized at cityhpil.com/covid-19. ^{P, C}
- Continue ensuring cross-promotion of programs and services with sister governments through City media outlets. ^C
- Continue to proactively foster efficient, transparent, and effective public communication consistent with the City's Communications Plan. ^C
- Maintain and update seasonal community photographs for use in City communication modalities. ^C
- Coordinate potential redesign of the City's website, based on a free year 5 website redesign included in the City's contract with its web host. ^A
- Coordinate and promote City events such as the City's 4th of July festivities, Holiday Lighting event, and Arbor Day event. ^C
- Conduct a review of the City's Audio/Visual Production Studio and identify necessary equipment upgrades. ^{F, C}

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

CITY MANAGER'S OFFICE

SENIOR SERVICES



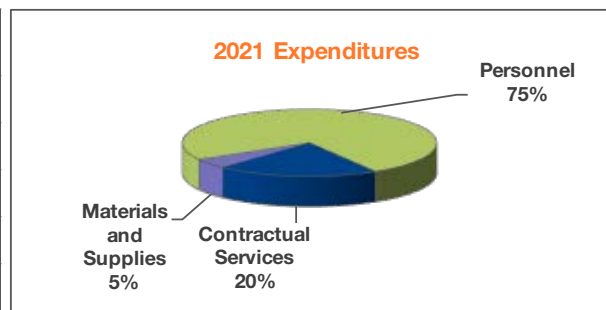
Account Code: 111.01.006

Budgeted Full-time Equivalent Positions: 4.0

PURPOSE

The Senior Services Division supports the City's senior population by operating the Highland Park Senior Center, which provides residents age 50 and over with a broad range of programs and services targeting the specific needs of each age group. Programs include education and health lectures, social services, volunteer opportunities, social gatherings, classes, luncheons, and day excursions. The Senior Center was closed for in-person programming in March, 2020 due to the COVID-19 pandemic. The Senior Center has developed a variety of virtual programming which is being offered to members. The Senior Center will likely remain closed until State and County health officials deem it is safe for gatherings of larger groups, most likely aligning with the State reaching Phase 5 of the Restore Illinois Plan. The Senior Center continues to operate the Medical Equipment Lending Closet and will continue to offer virtual programming through the duration of the closure of the Senior Center facility.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	402,800	463,200	463,200	407,900
Contractual Services	144,500	126,000	54,500	112,300
Materials and Supplies	23,200	18,000	10,000	26,000
Capital	-	-	-	-
TOTAL	570,600	607,200	527,600	546,300



2020 OBJECTIVES ACCOMPLISHED

- Implemented a Senior Services membership and registration management system, improving operational efficiency, records organization, online registration, and waiver management capabilities. ^F
- Transitioned HPCC management to a new exclusive caterer. ^{F, C}
- Implemented a Friendly Caller Check-In program, making phone calls to each Senior Center member, sharing available resources and identifying additional member needs. ^{P, C}
- Implemented two new volunteer opportunities for community members to serve local seniors, including the Lawn Care Assistance Program and the one-on-one virtual software tutoring match. ^C
- The following 2020 budget objectives were postponed due to the COVID-19 pandemic: hiring a part-time Administrative and Customer Service Specialist, planning for Senior Services relocation to the Highland Park Country Club, and additional programming and marketing of Senior Services to increase membership. ^F
- Transitioned to virtual online engagement and programs due to the COVID-19 pandemic. ^C
- Created and distributed an online issue of the Shorelines Newsletter, promoting Senior Center offerings including virtual software programs, updated Loan Closet procedures, and available social services. ^C
- Assisted various City departments with projects including review and proof of parts of the 2020 CAFR document, compilation of COVID-19 payroll hours for CAREs Act reimbursement, and Port Clinton document review and destruction. ^F

2021 OBJECTIVES

- Continue offering and expanding online engagement opportunities to Senior Center members. ^C
- Evaluate Senior Center reopening dates and updated safety procedures, based on local and national case statistics and safe operating recommendations. ^{C, P}
- Re-evaluate Senior Services relocation timeline and budget for consistency with the amended 10-year CIP plan, which currently includes full relocation in 2024. ^{C, F, I}

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

CITY MANAGER'S OFFICE

CITY CLERK



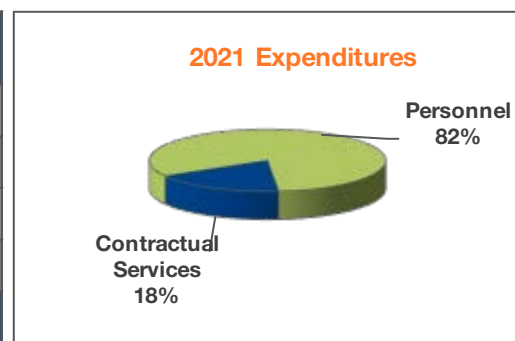
Account Code: 111.01.007

Budgeted Full-time Equivalent Positions: 2.0

PURPOSE

State statute and local ordinances establish the responsibilities of the City Clerk. Primary responsibilities include maintenance of official records and documents, custody of the City seal, attendance at and recording of City Council meetings, administration of oaths, attestation and certification of documents, publication of ordinances, submission of the City's annual Statement of Economic Interest Filers List to Lake County, and compliance with the Freedom of Information and Open Meetings Acts. Although the Illinois Legislature has established the County as the primary election authority, the City Clerk continues to serve as the Local Election Official and is responsible for voter registration and municipal election duties pertaining to nomination petitions. The City Clerk's Office manages liquor, tobacco, restaurant, massage establishment, scavenger, and vendor licenses; assists and coordinates Local Liquor Control Commission Hearings; oversees the codification of the municipal code; and facilitates the Administrative Hearing Program that provides fair and efficient enforcement of the City's Municipal Code.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	173,200	187,400	187,400	187,300
Contractual Services	32,000	38,400	37,800	41,200
Materials and Supplies	400	400	200	400
Capital	-	-	-	-
TOTAL	205,600	226,100	225,400	229,000



2020 OBJECTIVES ACCOMPLISHED

- Continued participating in the City's new enterprise resource planning (ERP) System implementation. ^F
- Partnered with the State Local Records Commission on an updated disposal of records application. ^F
- Coordinated local elections preparation processes for the 2021 consolidated general election. ^F
- Continued implementing the City records online public portal. ^C
- Continued implementing an administrative hearing system with operational improvements. ^{F, P}
- Partnered with the Police Department on an eTicketing software implementation. ^{F, P}
- Assisted with the implementation and processing of assisted living facility permits. ^P
- Coordinated maintenance of historical records within the City's electronic data management system. ^C
- Worked with the Lake County Clerk's Office to move early voting to the Highland Park Country Club. ^C
- Implemented virtual administrative hearings during the COVID-19 pandemic. ^{P, C}
- Implemented a program for City's administrative hearing system to hear Park District citations. ^C

2021 OBJECTIVES

- Continue participating in the City's ERP System implementation. ^A
- Continue maintenance of historical agendas, agenda packets, and minutes for commissions, boards, and advisory groups within the City's electronic data management system. ^C
- Continue providing City-wide training for systems managed by the City Clerk's Office. ^C
- Continue reviewing and maintaining City Code with updates and necessary amendments. ^A
- Coordinate the local elections process for the 2021 consolidated general election. ^A

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

CITY MANAGER'S OFFICE

LEGAL SERVICES



Account Code: 111.01.008

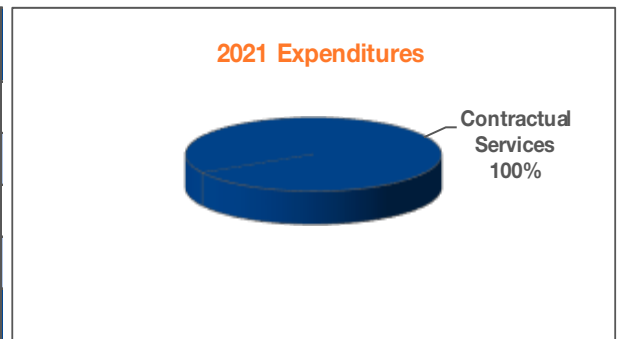
Budgeted Full-time Equivalent Positions: 0

PURPOSE

Corporation Counsel (Counsel) provides legal services to the City Council and staff on matters relating to the City of Highland Park (City). Counsel represents the City in matters of litigation, employing and coordinating the efforts of outside legal counsel as needed; is responsible to the City Council, providing guidance and legal counsel, as needed or requested; and provides legal guidance to City staff upon request.

The legal budget includes multiple expenditure types, some with offsetting revenue recorded separately within the City's revenue accounts. Corporation Counsel is contracted with a monthly retainer. Additional funds are budgeted for pay-as-you-go legal costs incurred for specific research, special projects, land-use ordinance preparation, and review of agreements and contracts. The legal budget includes Administrative Hearing Officer, prosecutorial, and personnel-related legal services, which are independent of Counsel. Expenditures for development legal matters are included in the legal budget, although costs are reimbursed by applicants with the reimbursement budgeted and accounted for in General Fund revenue. The City reviews legal services and agreements annually.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	1,018,300	872,100	823,400	825,900
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	1,018,300	872,100	823,400	825,900



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

CITY MANAGER'S OFFICE

BUSINESS DEVELOPMENT



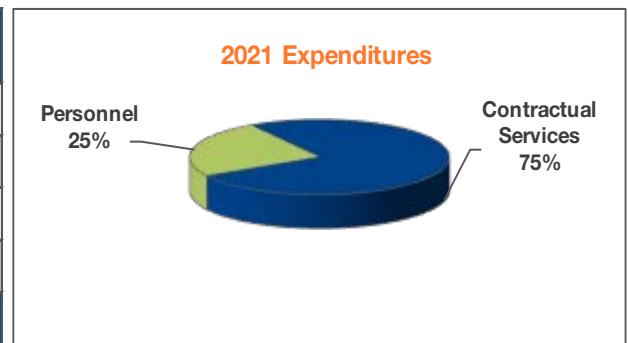
Account Code: 111.01.009

Budgeted Full-time Equivalent Positions: 1.48

PURPOSE

The Business Development Division is the City's ombudsman and principal point of contact for the business community. The Division implements strategies for retaining and attracting businesses, expanding private sector investment, maintaining City vibrancy, and ensuring a diverse yet complementary business mix. It administers and collects Business Registration and Temporary Outdoor Accessory Use Licensing revenue. It maintains databases and disseminates essential information to the business community. The Division advises and supports the Business & Economic Development Advisory Group (BEDAG), whose mission is to develop and recommend initiatives and policies to improve the City's commerce. It supports businesses through site visits, assistance with City permitting, and the publication of the City, Business, and Dining Guides, and other modes of marketing. The Division administers the Sales Tax Rebate Program and Small Business Facade Improvement Program. The Division works on Tax Increment Finance District (TIF) matters. The Division coordinates several major special events within the community. The Business Development budget includes multiple expenditure types, some having revenue reimbursement which is budgeted and accounted for in City revenue accounts. Special Service Area (SSA) expenditures are included in the Business Development 2020 and prior budget, then moved to a separate budget for 2021. See the separate SSA Division narrative for discussion of responsibility, accomplishments, and objectives.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	149,500	170,600	170,600	169,900
Contractual Services	738,700	969,500	967,800	522,700
Materials and Supplies	14,700	1,300	800	1,100
Capital	-	-	-	-
TOTAL	902,800	1,141,300	1,139,200	693,600



2020 OBJECTIVES ACCOMPLISHED

- Administered the City's incentive programs to energize sales tax base growth. ^C
- Worked with local Business Development organizations to ensure City commercial district vibrancy. ^C
- Business outreach with eNews, publications, and site visits to existing/prospective business owners. ^C
- Marketed the Briergate TIF District to developers and managed the Briergate Joint Review Board. ^{C, F}
- Assisted property owners with marketing commercial parcels to real estate professionals and businesses, resulting in 34+ new businesses. ^C
- Utilized the City's Brand Strategy to build local/regional awareness; retain/attract businesses, consumers, and residents with intent; strengthen the City's economic position; and improve resident quality of life. ^C
- Assisted businesses with obtaining state and federal funding during the COVID-19 pandemic and created a temporary outdoor expansion permit application in response to COVID-19 occupancy limitations, fast-tracking approval of 61 permits. ^{C, F, P}

2021 OBJECTIVES

- Market available commercial parcels to developers and retailers, measured by commercial vacancy reduction relative to the economy, with quarterly City Council briefings. ^C
- Market/administer the City's incentive programs, assisting businesses with energizing tax base growth. ^{C, F}
- Work with local Business Development organizations to ensure City commercial district vibrancy. ^C
- Coordinate a holistic approach as part of the City's Business Development Strategic Plan update, positioning the City as an attractive/innovative community which considers evolving market conditions. ^C
- Business outreach via eNews, mixed-media and site visits to existing/prospective business owners. ^C
- Support the business community through the COVID-19 pandemic with creativity, marketing, expedited business support program implementation, and information dissemination. ^{C, F, P}

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

CITY MANAGER'S OFFICE

SPECIAL SERVICE AREA - SSA



Account Code: 111.01.109

Budgeted Full-time Equivalent Positions: 0

PURPOSE

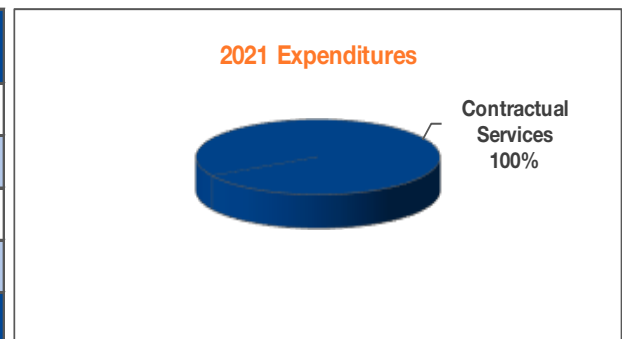
State of Illinois statutory law governs Special Service Areas (SSA). An SSA is an area for which special governmental services are provided beyond those services generally provided. SSA costs are funded by taxes levied upon property within that area, at the request of property owners. The SSA tax is assessed proportionally on all owners of record within the taxing district, based on equalized assessed value. SSA expenditures are included in the Business Development 2020 and prior budget, then this separate budget for 2021. The City of Highland Park has three SSAs.

Ravinia Business District SSA 17 was established for funding events, marketing, beautification efforts, and related support services for promoting commercial and retail growth, quality, and long-term economic viability. The SSA 17 term is January 1, 2020 through December 31, 2022. The Ravinia Business District SSA 17 Advisory Group guides SSA goals and activities.

Briergate Business District SSA 18 was established for funding physical improvements and marketing. The annual budget levy is \$40,000 for 10 years. The Briergate Business Association District (BBAD) serves as 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. The annual budget levy of \$110,000 funds marketing, events, and beautification to strengthen the district's long-term economic viability and enhance environment quality. The Downtown Highland Park Alliance administers SSA 19. The City is a seated member on SSA 19's Board of Directors.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	210,000
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	-	-	-	210,000



2020 OBJECTIVES ACCOMPLISHED

- Managed the SSA 17 budget and activity. ^{C, F}
- Partnered with Community Development and SSA 17 to implement the District's streetscape design and identity plan phase I. ^{C, F}
- Supported SSA 18 to help ensure commercial district vibrancy. ^{C, F}
- Served as a voting member and supported the Downtown Highland Park Alliance Board SSA 19. ^{F, C}
- Partnered with Public Works to clean-up non-essential vegetation, increasing visibility and safety in the Briergate Business District. ^C

2021 OBJECTIVES

- Manage SSA 17 annual budget and marketing and beautification activities. ^{C, F}
- Support SSA 18 Briergate Business District vibrancy initiatives. ^{C, F}
- Serve as a voting member and support the Downtown Highland Park Alliance Board SSA 19. ^{C, F}

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

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
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111 General Fund

111.01.001 City Council

111.01.001.5102	Part Time Labor	70,700	70,500	70,500	70,500
111.01.001.5201	FICA	3,600	4,400	4,400	4,400
111.01.001.5202	Medicare	800	1,000	1,000	1,000
111.01.001.5203	IMRF	1,900	6,000	6,000	5,500
111.01.001.5206	PPO Health/Dental Plan	119,000	119,000	119,000	79,200
111.01.001.6201	Professional Development	900	1,700	1,600	1,000
111.01.001.6202	Membership Dues	5,300	8,000	8,000	8,000
111.01.001.6203	Postage	200	200	200	200
111.01.001.6205	Photo and Printing				400
111.01.001.6206	Receptions & Ceremonials	200	400	400	300
111.01.001.6210	Activities Programming Costs	300,800	50,100	50,100	305,500
111.01.001.6501	Supplies - Books & Periodicals	100	100	100	100
111.01.001.6502	Supplies - Office	400	500	300	400
111.01.001.6513	Business Expenses	5,900	4,400	1,300	4,400
Total City Council		509,900	266,300	263,000	480,700

111.002 Executive

111.01.002.5101	Full Time Labor	493,700	498,500	498,500	480,700
111.01.002.5102	Part Time Labor	26,400			
111.01.002.5103	Over Time Labor	200			
111.01.002.5104	Car Allowance	4,100	4,100	4,100	4,100
111.01.002.5201	FICA	25,100	24,200	24,200	22,800
111.01.002.5202	Medicare	7,400	7,200	7,200	7,000
111.01.002.5203	IMRF	31,000	42,700	42,700	37,300
111.01.002.5206	PPO Health/Dental Plan	67,600	65,100	65,100	55,500
111.01.002.5209	Life Insurance	400			
111.01.002.6107	Professional Services -Other	39,700	70,700	70,700	61,700
111.01.002.6201	Professional Development	4,800	1,200	1,100	4,500
111.01.002.6202	Membership Dues	22,500	22,500	22,600	21,700
111.01.002.6203	Postage		100	100	100
111.01.002.6206	Receptions & Ceremonials	200	200	200	200
111.01.002.6210	Activities Programming Costs	71,700	8,400	4,000	6,000
111.01.002.6305	Utilities - Mobile Phones	1,900	2,200	2,000	2,000
111.01.002.6405	IT Charges	76,900	69,800	69,800	77,700
111.01.002.6501	Supplies - Books & Periodicals	100	100	100	
111.01.002.6502	Supplies - Office	1,000	1,000	800	800
111.01.002.6513	Business Expenses	19,900	22,500	21,500	23,100
Total Administration		894,500	840,400	834,700	805,100

111.003 Human Resources

111.01.003.5101	Full Time Labor	234,900	255,600	255,600	257,100
111.01.003.5103	Over Time Labor		1,100	1,100	1,100
111.01.003.5201	FICA	14,100	15,900	15,900	16,000
111.01.003.5202	Medicare	3,300	3,700	3,700	3,700
111.01.003.5203	IMRF	14,100	22,000	22,000	20,000
111.01.003.5206	PPO Health/Dental Plan	50,700	53,300	53,300	55,500
111.01.003.5209	Life Insurance	300			

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.01.003.6106 Professional Services - Medical	26,000	16,700	12,800	15,500
111.01.003.6107 Professional Services -Other	30,600	6,100	4,000	5,700
111.01.003.6201 Professional Development	6,900	3,400	3,800	7,500
111.01.003.6202 Membership Dues	2,400	1,700	2,800	2,800
111.01.003.6203 Postage	200	400	300	300
111.01.003.6205 Photo and Printing	400	1,000	700	800
111.01.003.6208 Travel Allowance	2,900	2,000		5,300
111.01.003.6211 Employee Appreciation	9,200	5,600	6,300	11,300
111.01.003.6212 Education & Training	36,400	50,100	44,000	54,900
111.01.003.6213 Recruitment Costs	13,300	17,800	9,200	16,500
111.01.003.6305 Utilities - Mobile Phones	700	900	900	900
111.01.003.6405 IT Charges	25,600	23,300	23,300	25,900
111.01.003.6501 Supplies - Books & Periodicals	400	500	500	500
111.01.003.6502 Supplies - Office	700	1,200	700	1,000
111.01.003.6513 Business Expenses	100	200	200	200
111.01.003.6604 Furnishings & Small Equipment	600			
111.01.003.6606 Computer Software & Hardware	24,700	39,700	38,300	39,300
Total Human Resources	498,600	521,900	499,200	542,000

111.004 Communications

111.01.004.5101 Full Time Labor	78,200	89,100	89,100	93,700
111.01.004.5102 Part Time Labor	62,500	67,200	67,200	31,500
111.01.004.5201 FICA	8,200	9,700	9,700	7,800
111.01.004.5202 Medicare	1,900	2,300	2,300	1,800
111.01.004.5203 IMRF	7,700	12,700	12,700	7,300
111.01.004.5206 PPO Health/Dental Plan	16,900	17,800	17,800	18,500
111.01.004.5209 Life Insurance	100			
111.01.004.6107 Professional Services -Other	20,300	18,100	16,700	18,400
111.01.004.6201 Professional Development	400			
111.01.004.6202 Membership Dues	200			
111.01.004.6203 Postage	25,700	18,000	18,000	14,300
111.01.004.6205 Photo and Printing	26,100	24,800	24,800	14,700
111.01.004.6206 Receptions & Ceremonials	8,100			
111.01.004.6210 Activities Programming Costs	32,600	400	400	32,700
111.01.004.6216 Maintenance of Equipment	2,800	1,000	1,000	1,000
111.01.004.6305 Utilities - Mobile Phones	700	1,000	700	700
111.01.004.6405 IT Charges	34,200	31,000	31,000	34,500
111.01.004.6502 Supplies - Office		100		100
111.01.004.6512 Supplies - Department	1,000	3,600	3,600	1,100
111.01.004.6604 Furnishings & Small Equipment	100			
111.01.004.6606 Computer Software & Hardware	2,100	2,200	2,000	1,800
Total Communications	329,700	298,800	296,900	279,800

111.006 Senior

111.01.006.5101 Full Time Labor	251,900	265,600	265,600	230,000
111.01.006.5102 Part Time Labor	43,900	75,600	75,600	75,400
111.01.006.5201 FICA	18,100	21,200	21,200	18,900
111.01.006.5202 Medicare	4,200	4,900	4,900	4,400
111.01.006.5203 IMRF	16,800	29,200	29,200	23,700
111.01.006.5206 PPO Health/Dental Plan	67,700	66,600	66,600	55,500

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.01.006.6107 Professional Services -Other	2,100	1,900	400	400
111.01.006.6201 Professional Development	700	700	300	700
111.01.006.6202 Membership Dues	600	500	500	600
111.01.006.6203 Postage	1,800	1,700	1,100	1,700
111.01.006.6205 Photo and Printing	5,700	4,100	2,000	6,100
111.01.006.6209 Laundry & Uniforms	6,000	2,600	800	2,600
111.01.006.6210 Activities Programming Costs	93,300	82,500	20,000	66,000
111.01.006.6216 Maintenance of Equipment	600	2,400		2,400
111.01.006.6304 Utilities - Telephone	700	1,000	700	700
111.01.006.6404 Equipment Charges	8,700	9,900	9,900	10,300
111.01.006.6405 IT Charges	24,400	18,800	18,800	20,900
111.01.006.6502 Supplies - Office	700	700	400	500
111.01.006.6512 Supplies - Department	2,500	1,000	400	800
111.01.006.6513 Business Expenses		1,000	300	800
111.01.006.6604 Furnishings & Small Equipment	10,800	6,000		15,000
111.01.006.6606 Computer Software & Hardware	9,200	9,300	8,900	9,000
Total Senior	570,600	607,200	527,600	546,300

111.007 City Clerk

111.01.007.5101 Full Time Labor	122,700	130,700	130,700	130,300
111.01.007.5201 FICA	7,400	8,100	8,100	8,100
111.01.007.5202 Medicare	1,700	1,900	1,900	1,900
111.01.007.5203 IMRF	7,300	11,200	11,200	10,100
111.01.007.5206 PPO Health/Dental Plan	33,900	35,500	35,500	37,000
111.01.007.6107 Professional Services -Other	14,200	21,900	21,900	23,000
111.01.007.6201 Professional Development	200	400		400
111.01.007.6203 Postage	400	500	500	500
111.01.007.6204 Advertising		100		100
111.01.007.6405 IT Charges	17,100	15,500	15,500	17,300
111.01.007.6502 Supplies - Office	400	400	200	400
Total City Clerk	205,600	226,100	225,400	229,000

111.008 Legal

111.01.008.6101 Professional Services - Legal	1,009,800	864,300	815,600	817,200
111.01.008.6405 IT Charges	8,500	7,800	7,800	8,600
Total Legal	1,018,300	872,100	823,400	825,900

111.009 Business Development

111.01.009.5101 Full Time Labor	86,600	92,100	92,100	91,800
111.01.009.5102 Part Time Labor	30,100	39,500	39,500	39,300
111.01.009.5201 FICA	7,200	8,200	8,200	8,100
111.01.009.5202 Medicare	1,700	1,900	1,900	1,900
111.01.009.5203 IMRF	6,900	11,300	11,300	10,200
111.01.009.5206 PPO Health/Dental Plan	16,900	17,800	17,800	18,500
111.01.009.5209 Life Insurance	100			
111.01.009.6107 Professional Services -Other	3,400	200		200
111.01.009.6201 Professional Development	100	300	300	300
111.01.009.6202 Membership Dues	100	100	100	600
111.01.009.6203 Postage	2,000	2,200	2,200	2,200
111.01.009.6204 Advertising	31,600	34,500	34,500	34,500

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.01.009.6205 Photo and Printing		200	200	200
111.01.009.6210 Activities Programming Costs	206,200	436,500	435,000	16,500
111.01.009.6222 Revenue Sharing	478,200	480,000	480,000	451,000
111.01.009.6405 IT Charges	17,100	15,500	15,500	17,300
111.01.009.6501 Supplies - Books & Periodicals		400	400	400
111.01.009.6502 Supplies - Office	100	300	100	200
111.01.009.6513 Business Expenses	100	300		200
111.01.009.6606 Computer Software & Hardware	300	300	300	300
Total Business Development	902,800	1,141,300	1,139,200	693,600

111.109 Special Service Area - SSA

111.01.109.6210 Activities Programming Costs				210,000
Total Special Service Area - SSA	-	-	-	210,000

111.055 Board of Police and Fire Commissioners

111.09.055.6106 Professional Services - Medical	13,300	20,000	19,900	19,600
111.09.055.6107 Professional Services -Other	4,000	5,500	6,200	6,800
111.09.055.6202 Membership Dues	400	400	400	400
111.09.055.6213 Recruitment Costs	5,800	22,000	25,200	14,200
111.09.055.6513 Business Expenses	300	600	300	400
Total Board of Police and Fire Commissioners	23,800	48,500	51,900	41,400

General Fund Total for City Manager's Office	4,953,800	4,822,600	4,661,200	4,653,600
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129 Environmental Sustainability Fund

129.01.052.5102 Part Time Labor	25,600	28,000	28,000	28,200
129.01.052.5201 FICA	1,600	1,700	1,700	1,700
129.01.052.5202 Medicare	400	400	400	400
129.01.052.5203 IMRF	700	1,000	1,000	900
129.01.052.6107 Professional Services -Other	48,600	53,000	33,000	53,000
129.01.052.6202 Membership Dues	13,700	15,400	13,200	15,400
129.01.052.6513 Business Expenses	200	700	200	200
129.01.052.9204 Transfer To Parking Fund				
129.01.052.9223 Transfer to Equipment Maintenance		10,000	10,000	
129.01.052.9201 Transfer to General Fund		50,000	50,000	50,000
Total Environmental Sustainability Fund	90,700	160,200	137,500	149,900

144 Tax Increment Financing - Briergate Fund

144.01.069.6107 Professional Services -Other				
144.01.069.9201 Transfer to General Fund				
Total Tax Increment Financing - Briergate Fund	-	-	-	-

Other Government Funds Total for City Manager's Office	90,700	160,200	137,500	149,900
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221 Insurance Fund

221.01.080.6106 Professional Services - Medical	5,846,500	5,924,100	5,924,100	6,126,400
221.01.080.6107 Professional Services -Other	27,400	123,500	123,500	124,100
221.01.082.5215 Compensated Absences	(4,600)			
221.01.082.6107 Professional Services -Other	24,100	24,500	24,500	26,000
221.01.082.6210 Activities Programming Costs	5,200			2,500

CITY MANAGER'S OFFICE

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
221.01.082.6212 Education & Training	3,200	1,900	1,900	4,300
221.01.082.6215 Repairs		1,000	1,000	1,500
221.01.082.6512 Supplies - Department		100	100	300
221.01.082.6606 Computer Software & Hardware	4,100	6,000	6,000	6,500
221.01.082.7104 Machinery & Equipment	24,900			
Total Insurance Fund	5,930,800	6,081,100	6,081,100	6,291,500

City Manager's Office Total All Funds	10,975,400	11,063,900	10,879,800	11,095,000
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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.



FINANCE DEPARTMENT

FINANCE DEPARTMENT OVERVIEW



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

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

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

Fiscal Responsibility and Exceptional Customer Service

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

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

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

Superior Technology Services and Support

The Information Technology (IT) Division maintains secure and high system reliability and availability for the City's 300+ systems and servers across 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 26 years & Certificate of Achievement for Excellence in Financial Reporting for 36 years.

Received an unmodified 2019 audit opinion, the highest opinion given to municipal government.

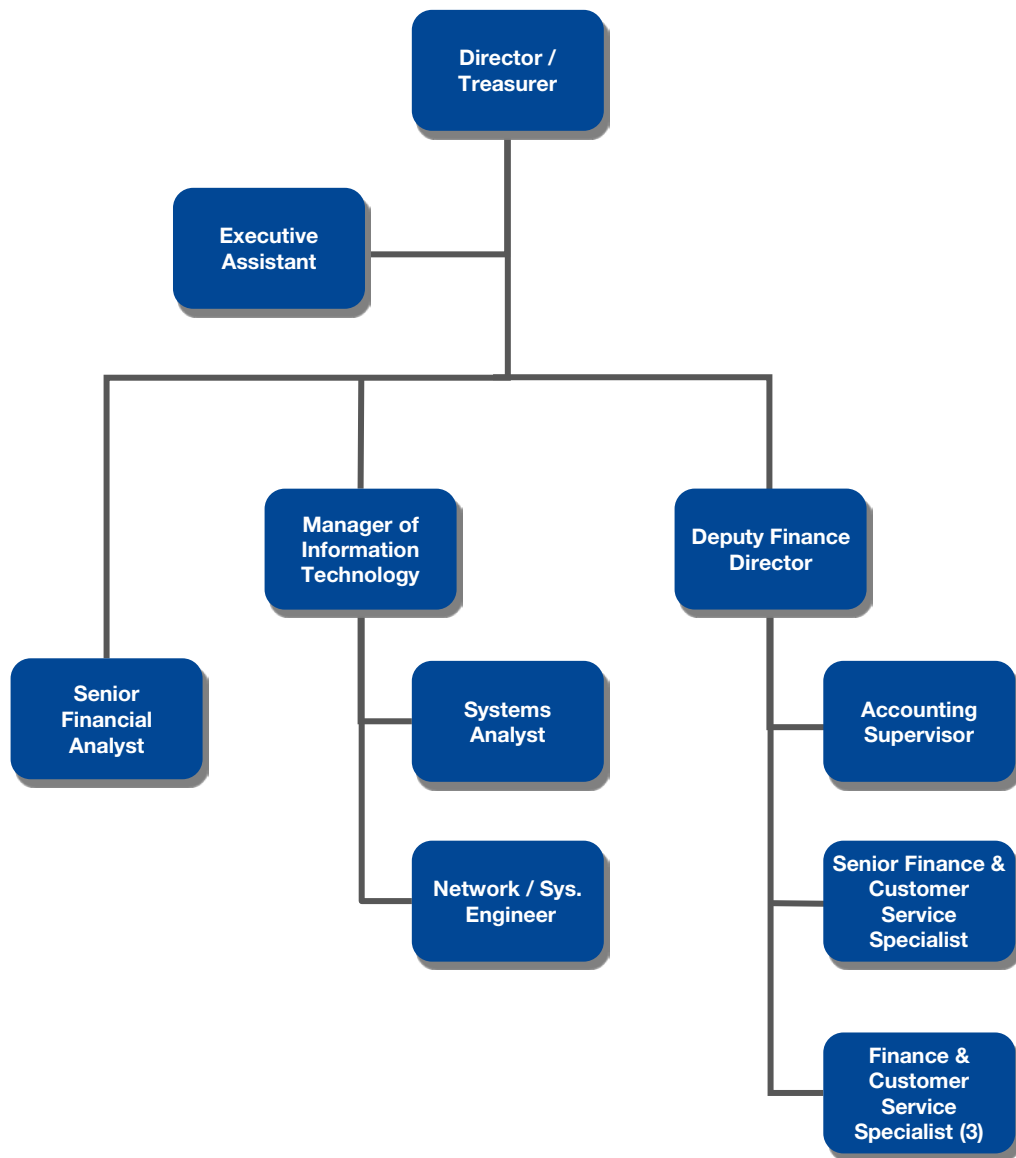
Maintained Aaa bond credit rating.

Secured over \$1 million in CARES Act and FEMA grant funding for COVID-19 costs.

INFORMATION TECHNOLOGY BY THE NUMBERS

System reliability is greater than 99% uptime. 1,112 IT user support issues resolved within one business day.

FINANCE DEPARTMENT ORGANIZATIONAL CHART

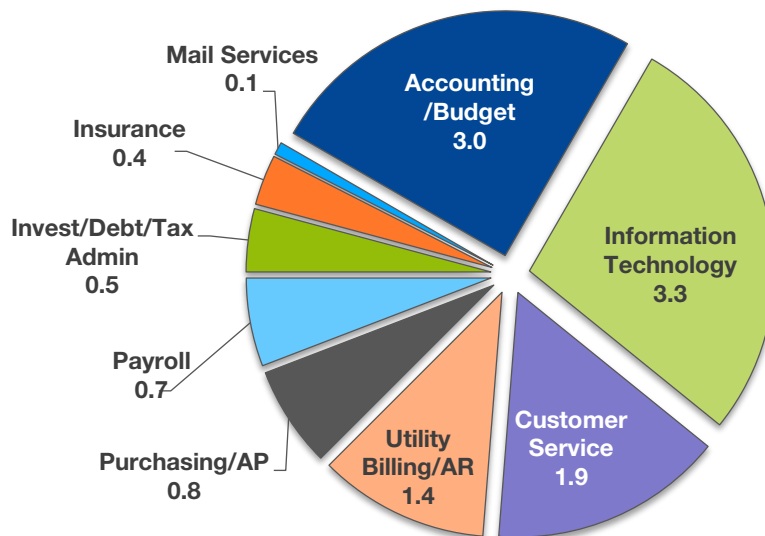


Full Time

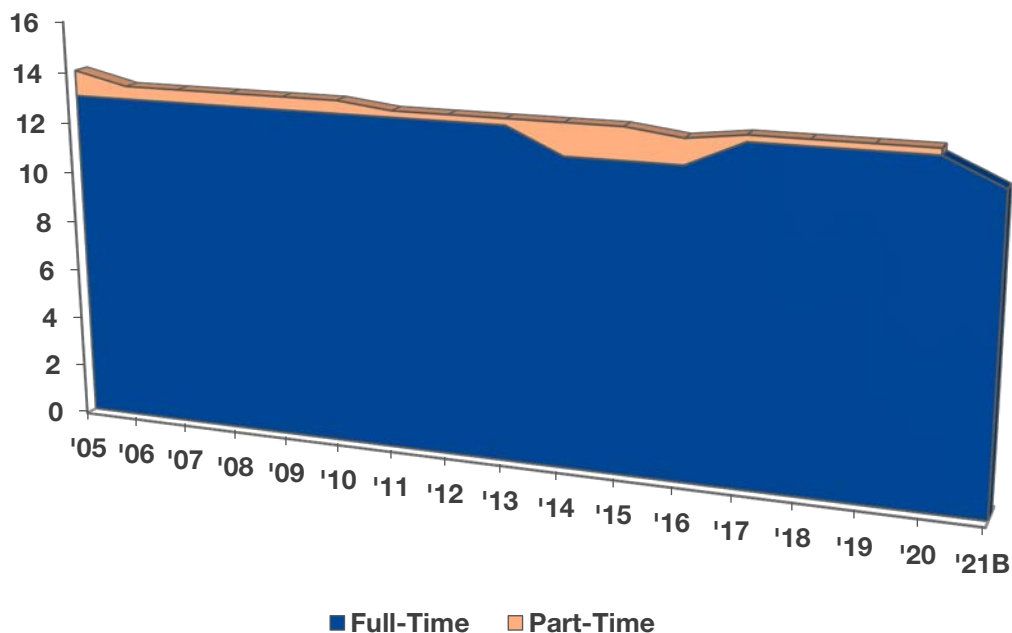
FINANCE DEPARTMENT PERSONNEL



Full-time Equivalent by Functional Area

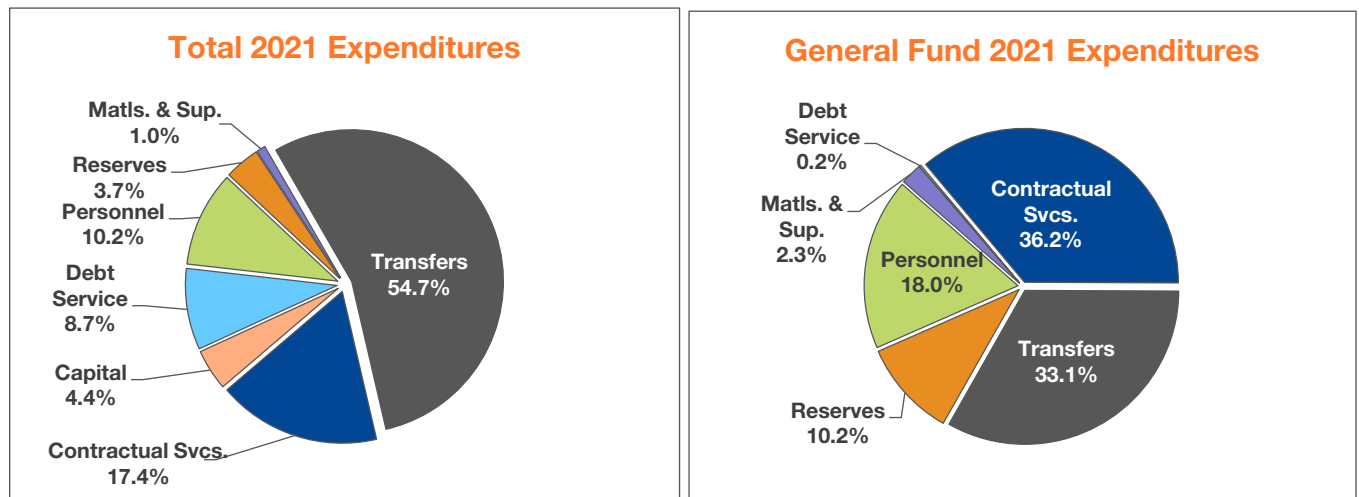


Personnel History



FINANCE DEPARTMENT

DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2019 Actual	Total 2020 Budget ^{6,8}	Total 2020 Estimate	Total 2021 Budget ^{7,8}	Increase / (Decrease) '21 Bud. vs. '20 Est.	
						Dollar	Percent
Finance Division ¹	144	1,276,600	1,304,400	1,310,800	1,284,500	(26,300)	-2.0%
Non-departmental Transfers ²	144	2,101,700	2,352,900	2,346,900	2,358,300	11,400	0.5%
City Insurance	145	1,330,700	1,783,700	1,777,500	1,774,700	(2,800)	-0.2%
Total General Fund		4,709,000	5,441,000	5,435,200	5,417,500	(17,700)	-0.3%
Public Safety Pension Levy ³	273	6,235,300	6,270,000	6,270,000	6,270,000	-	0.0%
Special Revenue Funds		6,235,300	6,270,000	6,270,000	6,270,000	-	0.0%
Debt Service ⁴	283	1,306,000	1,367,800	1,367,800	1,266,100	(101,700)	-7.4%
Total Debt Service Fund		1,306,000	1,367,800	1,367,800	1,266,100	(101,700)	-7.4%
Information Technology Division ^{1,5}	331	1,804,800	1,839,500	1,678,800	1,792,100	113,300	6.7%
Total Internal Service Funds		1,804,800	1,839,500	1,678,800	1,792,100	113,300	6.7%
Total All Funds		14,055,100	14,918,200	14,751,800	14,745,700	(6,100)	0.0%

Notable Budget Variances:

1. Finance/IT Divisions - Personnel changes are consistent with the City's Covid-19 pandemic economic response plan, the City's compensation plan, anticipated higher insurance costs, and 27 pay periods in 2020 vs. 26 pay periods in 2021, a typical year, plus additional variances as noted below.
2. Non-departmental Transfers - higher contribution to OPEB, consistent with actuarial valuation.
3. It is City policy to fund the public safety pension funds to 90% by year 2040, as determined by a third party actuary, and at a higher level, when funds are available. Funding to 90% by 2040 is the Illinois State Statute required funding level for public safety pension funds. The City funds the pension contributions from a combination of property tax levy and other sources such as partial state income tax receipts, partial proceeds from the sale of assets when available, and other revenue sources as identified, with a goal of minimizing the impact to the taxpayer. The 2021 budget includes a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund) and \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund). The \$8.1 million funds the City's statutory actuarially determined contribution of \$5.9 million and additional contribution of \$2.1 million, with a goal of minimizing the long-term City contribution cost.
4. Debt Service variance is consistent with the City's debt service schedule for previously issued debt.
5. IT Division - increased capital expenditures consistent with the City's three-year ERP implementation.
6. The 2020 Budget for the Fin., Insur., and IT Divisions combined was \$5.3 million prior to being reduced by \$413,500 to \$4.9 million due to the City's response plan to the COVID-19 pandemic economic impact.
7. The 2021 Budget for the Fin., Insur., and IT combined is \$489,800 lower than the 2020 Budget prior to reduction.
8. The Finance Division 2020 budget reduction due to the COVID-19 pandemic included staff reduction by 1.25 full time equivalents or 9%, with 2021 staffing planned flat with the reduced 2020 staffing level.

See Glossary of Terms and Funds in the Appendix.

FINANCE DEPARTMENT PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure ¹	2019 Actual	2020 Target	2020 Estimate	2021 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 a Comprehensive Annual 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	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%	95%
		Maintain or improve IT system reliability	99%	99%	99%	99%
		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. The Department performance measure included in this budget document reflect highlights of the Department's operations and are not all inclusive.



OPERATIONAL PLAN

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

The Department supports the City's dedication to providing the highest quality in-person, phone-based, and technology-based services, in the most cost effective, efficient manner, 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, and continued support of the City departments' use of the electronic content management system.

The City uses an integrated ERP system, which includes comprehensive, robust, and secure financial and management software for the collection, storage, management, interpretation, and reporting of data from City activities for providing service to residents. An ERP system longevity analysis was completed in 2016. The analysis identified the need for 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 and implementation in 2019-2022. Implementation is in process and on schedule.

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

The City conducted an assessment of its security posture resulting from a 2018 RFP. The assessment evaluated existing processes and development of a long-term plan for successful continued operational safety. The City is implementing updates in 2020-2023 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 which have been relatively flat since 2006, and planning appropriately for succession. The department includes 12 full-time employees after a 2020 Finance Division staff reduction by 1.25 full time equivalents or 9%, due to the City's economic response to the COVID-19 pandemic negative impact on City revenue, ensuring long-term viability of City services. Staff obtains training consistent with City standards to ensure continuous improvement in customer service, leadership, financial expertise, and technology skills.

FINANCE DEPARTMENT

FINANCE DIVISION



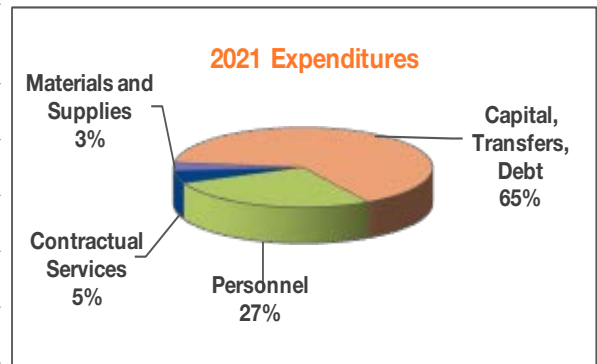
Account Code: 111.02.011

Budgeted Full-time Equivalent Positions: 8.7

PURPOSE

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	950,000	1,012,100	1,012,100	977,200
Contractual Services	193,200	176,700	176,700	185,400
Materials and Supplies	133,400	115,700	122,100	121,900
Capital, Transfers, Debt	2,101,700	2,352,900	2,346,900	2,358,300
TOTAL	3,378,300	3,657,300	3,657,700	3,642,800



2020 OBJECTIVES ACCOMPLISHED

- Led the City's analysis and development of a five-year economic response plan to the COVID-19 pandemic negative impact to City revenue to ensure economic viability of City operations. Monitored and reported results for consistency with the City's response plan assumptions. ^F
- Led City efforts to maximize COVID-19 funding from the CAREs Act and FEMA, securing over \$1 million, while supporting other department efforts to gain funding from Rebuild Illinois/other sources. ^F
- Supported the City government conversion to a COVID-19 pandemic virtual environment with continued finance and customer service operations. ^{F,P}
- Reduced Fin. Div. staff by 1.25 full time equivalents or 12.2%, while significantly retaining City services, due to the City's economic response to the COVID-19 pandemic negative impact on City revenue. ^F
- Earned a Distinguished Budget Presentation Award (Budget Award) for the City's 2019 Budget document from the Government Finance Officers Association (GFOA) for the 26th consecutive year. ^F
- Earned a Certificate of Achievement for Excellence in Financial Reporting (Reporting Certificate) for the City's Comprehensive Annual Financial Report (CAFR) from the GFOA, for the 36th 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 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 meet their financial commitments and they consequently run lower risks of defaulting. ^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
- Expanded online payment offerings, including permit payments, in partnership with other departments. ^F
- Co-led, along with the IT Division and department stakeholders, the ongoing implementation of a new ERP system, including go live for general ledger, citationing, and administrative hearing modules, and kick-off of human capital management and community development modules by January 1, 2021. ^F
- Affirmed the City's budget and fund balance policies with the City Council. ^F

2021 OBJECTIVES

- Support enhancements and amendments to the City's diversity, inclusivity, and equity policies. ^A
- Publish a Budget document which is at a best-in-class standard, eligible for GFOA's Budget Award. ^F
- Publish a CAFR which is at a best-in-class standard, eligible for GFOA's Reporting Certificate. ^F
- Preserve the City's Aaa credit rating. ^F
- Lead an audit process resulting in an unmodified opinion with minimized management letter comments. ^F
- Continue supporting City and Pension Boards' objectives for Public Safety Pension Funds and OPEB. ^P
- Continue to co-lead, along with the IT Division, the multi-year Citywide ERP software implementation. ^F
- Support the City's continued response plan implementation to the COVID-19 pandemic economic impact and continue monitoring and reporting results for consistency with the City's response plan assumptions. ^F

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

Account Code: 111.02.010

Budgeted Full-time Equivalent Positions: 0

PURPOSE

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

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

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel Expenditures	-	-	-	-
Contractual Services	1,330,700	1,783,700	1,777,500	1,774,700
Materials and Supplies	-	-	-	-
Capital, Transfers, Debt	-	-	-	-
TOTAL	1,330,700	1,783,700	1,777,500	1,774,700

2021 Expenditures

Contractual Services
100%

2020 OBJECTIVES ACCOMPLISHED

- Successfully co-managed the SLIP insurance pool, for general liability, property, and other conventional insurance coverage. Continued as SLIP Treasurer, implemented a purchasing policy for the pool, and provided financial advice to the SLIP board as required or requested. Reports are provided monthly to the SLIP Board regarding pool financial. The pool's initial reserves remain intact, with no participant claims reaching the pool reserve layer. ^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 quarterly in the City's Executive Safety Review Board. ^{F, P}

2021 OBJECTIVES

- Successfully co-manage the SLIP insurance pool, for general liability, property, and other conventional insurance coverage. Continue as SLIP Treasurer, implement a purchasing policy for the pool, and provide financial advice to the SLIP board as required or requested. ^F
- Continue to manage administration of liability claims in a timely, proficient and professional manner. ^F
- Continue participation in the City's Executive Safety Review Board. ^{F, P}

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

FINANCE DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
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111.010 Insurance Plans

111.02.010.6107 Professional Services -Other	1,330,700	1,783,700	1,777,500	1,774,700
Total Insurance Plans	1,330,700	1,783,700	1,777,500	1,774,700

111.011 Finance

111.02.011.5101 Full Time Labor	687,000	716,900	716,900	701,500
111.02.011.5103 Over Time Labor	8,500	10,900	10,900	11,200
111.02.011.5201 FICA	40,400	43,200	43,200	42,100
111.02.011.5202 Medicare	9,900	10,600	10,600	10,300
111.02.011.5203 IMRF	39,200	58,300	58,300	51,100
111.02.011.5206 PPO Health/Dental Plan	164,100	172,200	172,200	161,000
111.02.011.5209 Life Insurance	800			
111.02.011.6102 Professional Services - Audit	50,300	55,700	55,700	55,700
111.02.011.6107 Professional Services -Other	31,100	7,700	7,700	10,500
111.02.011.6201 Professional Development	4,300	9,500	9,500	9,500
111.02.011.6202 Membership Dues	2,200	3,300	3,300	3,300
111.02.011.6203 Postage	43,100	41,000	41,000	41,000
111.02.011.6205 Photo and Printing		100	100	100
111.02.011.6212 Education & Training	3,300	6,000	6,000	6,000
111.02.011.6305 Utilities - Mobile Phones	700	1,000	1,000	1,000
111.02.011.6405 IT Charges	58,100	52,400	52,400	58,300
111.02.011.6501 Supplies - Books & Periodicals	100	500	500	500
111.02.011.6502 Supplies - Office	10,400	12,300	12,500	12,300
111.02.011.6512 Supplies - Department	8,400	14,100	14,100	14,100
111.02.011.6513 Business Expenses	114,500	88,800	95,000	95,000
Total Finance Administration	1,276,600	1,304,400	1,310,800	1,284,500

111.02.011.8201 Real Estate Taxes	28,600	15,000	9,000	10,000
111.02.011.9101 Reserve & Contingencies		542,400	542,400	552,800
111.02.011.9207 Transfer To Pension Police Fund	821,000	949,500	949,500	951,000
111.02.011.9208 Transfer To Pension Fire Fund	961,000	846,000	846,000	844,500
111.02.011.9228 Transfer to Ravinia TIF Fund	291,100			
Total Non-Departmental	2,101,700	2,352,900	2,346,900	2,358,300

General Fund Grand Total	4,709,000	5,441,000	5,435,200	5,417,400
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128 Public Safety Pension Levy

128.03.111.9207 Transfer To Pension Police Fund	3,162,500	3,323,100	3,323,100	3,328,600
128.04.111.9208 Transfer To Pension Fire Fund	3,072,800	2,946,900	2,946,900	2,941,400
Total Public Safety Pension Levy	6,235,300	6,270,000	6,270,000	6,270,000

131 Debt Service Fund

131.02.068.8101 Bond Principal	958,200	953,300	953,300	970,000
131.02.068.8102 Bond Interest	345,500	319,300	319,300	293,300
131.02.068.8103 Bond Administration Fee	2,400	2,800	2,800	2,800
131.02.068.8106 Bond Issuance Costs			92,400	
Total Debt Service Fund	1,306,000	1,367,800	1,367,800	1,266,100

FINANCE DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
222	Equipment Maintenance & Replacement Fund			
222.085	Technology Equipment Maintenance			
222.02.085.5101 Full Time Labor	380,800	397,700	397,700	401,700
222.02.085.5201 FICA	22,000	23,800	23,800	24,000
222.02.085.5202 Medicare	5,300	5,800	5,800	5,800
222.02.085.5203 IMRF	21,700	32,400	32,400	29,500
222.02.085.5206 PPO Health/Dental Plan	55,700	58,600	58,600	61,100
222.02.085.5209 Life Insurance	400			
222.02.085.5215 Compensated Absences	2,100			
222.02.085.5216 Change in OPEB Obligation	200			
222.02.085.5218 Change in IMRF NPL	(23,700)			
222.02.085.6107 Professional Services -Other	197,200	244,800	235,400	194,000
222.02.085.6201 Professional Development	1,400	3,100	400	400
222.02.085.6202 Membership Dues	300	300	300	300
222.02.085.6208 Travel Allowance	100	200	100	200
222.02.085.6212 Education & Training	1,100	4,500	4,000	4,000
222.02.085.6216 Maintenance of Equipment	354,500	383,700	386,000	406,000
222.02.085.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
222.02.085.6512 Supplies - Department	800	5,400	800	800
222.02.085.6604 Furnishings & Small Equipment	300	400	400	400
222.02.085.6606 Computer Software & Hardware	5,500	30,600	19,600	15,600
222.02.091.7106 IT Software & Equipment	777,500	646,700	512,000	647,000
Total Technology Equipment Maintenance	1,804,800	1,839,500	1,678,800	1,792,100
Finance Department Total All Funds	14,055,100	14,918,200	14,751,800	14,745,700

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

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POLICE DEPARTMENT

POLICE DEPARTMENT OVERVIEW



The Highland Park Police Department consists of 56 sworn and 10 civilian employees. The Department receives assistance from a team of skilled volunteers. The Department is dedicated to safeguarding persons and property through a committed 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. Sworn officers are responsible for investigating and enforcing 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 is divided into three divisions: the Patrol Division, the Administrative Division, and the Investigations Division. The Department Communications function is contracted through the Village of Glenview for efficiencies in operation and cost. The Patrol, Administrative, and Investigations Commanders report to the Deputy Chief of Police, who in turn reports to the Chief of Police. The Patrol Commander leads the Patrol Division, consisting of seven sergeants and 34 officers. The Investigations Commander leads Investigations and the Administrative Commander leads the Traffic and Records units. Where possible, support personnel met the COVID-19 challenges by tele-working and adjusting processes to ensure service quality continuity.

Administration

This Division is responsible for the Police Department general administration, strategic planning, staffing, and budget management. The Division will continue to enrich community relations by engaging in various public events, including Coffee with a Cop and a Community Education & Police Engagement program. The Division will engage 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.

Records

The Records Unit is the answering point for citizen 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.

Patrol

The Patrol Division consists of 34 Patrol Officers, 7 Patrol Sergeants, and the Patrol Commander. This uniformed Division provides 24-hour police coverage, 365 days a year, and is responsible for responding to and investigating complaints and calls for service. 9,424 calls for service resulted in a police response during the first half of 2020. The primary function of this Division is responding to emergency calls for service, crime prevention, and traffic safety. The Beat Team Coordinator program has had limited

POLICE DEPARTMENT

Employees received
Dementia Friendly training.
The newest officers will
receive Mental Health First
Aid training in 2021.

POLICE DEPARTMENT BY THE NUMBERS

Records personnel
processed 821 case
reports, 325 accident
reports, 539 traffic
citations, 1,344 parking
tickets and 152 FOIA
requests through June.

POLICE DEPARTMENT BY THE NUMBERS

The Patrol Division issued
539 traffic citations and 94
administrative citations
through June 2020.

POLICE DEPARTMENT

OVERVIEW



opportunities during 2020 to host informational meetings due to COVID-19, but is continuing to look for ways to expand the program for building community relations. The Division will continue to focus on implementing operational techniques that enhance officer readiness and promote citizen satisfaction with public safety services.

Investigations

This Division includes the Investigative Unit and the Juvenile Unit. The Investigative Unit manages and conducts detailed criminal activity follow-up. Major emphasis includes Part I offenses such as homicide, robbery, criminal sexual assault, burglary, and other serious crimes. The Unit disseminates intelligence information relating to gang trends and crime patterns. The Unit is staffed with a Commander, a Sergeant, and five Investigators. One Investigator works with Lake County Major Crimes investigating officer-involved shootings and Lake County custodial deaths. Another Investigator works with the North Regional/Major Crimes Task Force (NORTAF) investigating crimes 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.

POLICE DEPARTMENT BY THE NUMBERS

Investigators participated
in 12 Major Crimes Task
Force Investigations
through June 2020.

The Department suspended the Highland Park High School Special Education Police Academy during 2020 due to the COVID-19 pandemic. 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 program is a condensed version of the Junior Police Academy. The Department looks forward to resuming this program in 2021.

This Division coordinates the Community Emergency Response Team (CERT), which includes 55 resident volunteers who assist with various police emergencies, programs and events.

Traffic/Community Service

The Traffic/Community Service Unit is responsible for community education and enforcement, promoting traffic safety and reduction of personal injury accidents. The Unit is staffed with a Sergeant and three full-time Community Service Officers (CSOs). The staff works closely with the Transportation Advisory Group and Traffic Management Committee implementing recommendations for City Council approval.

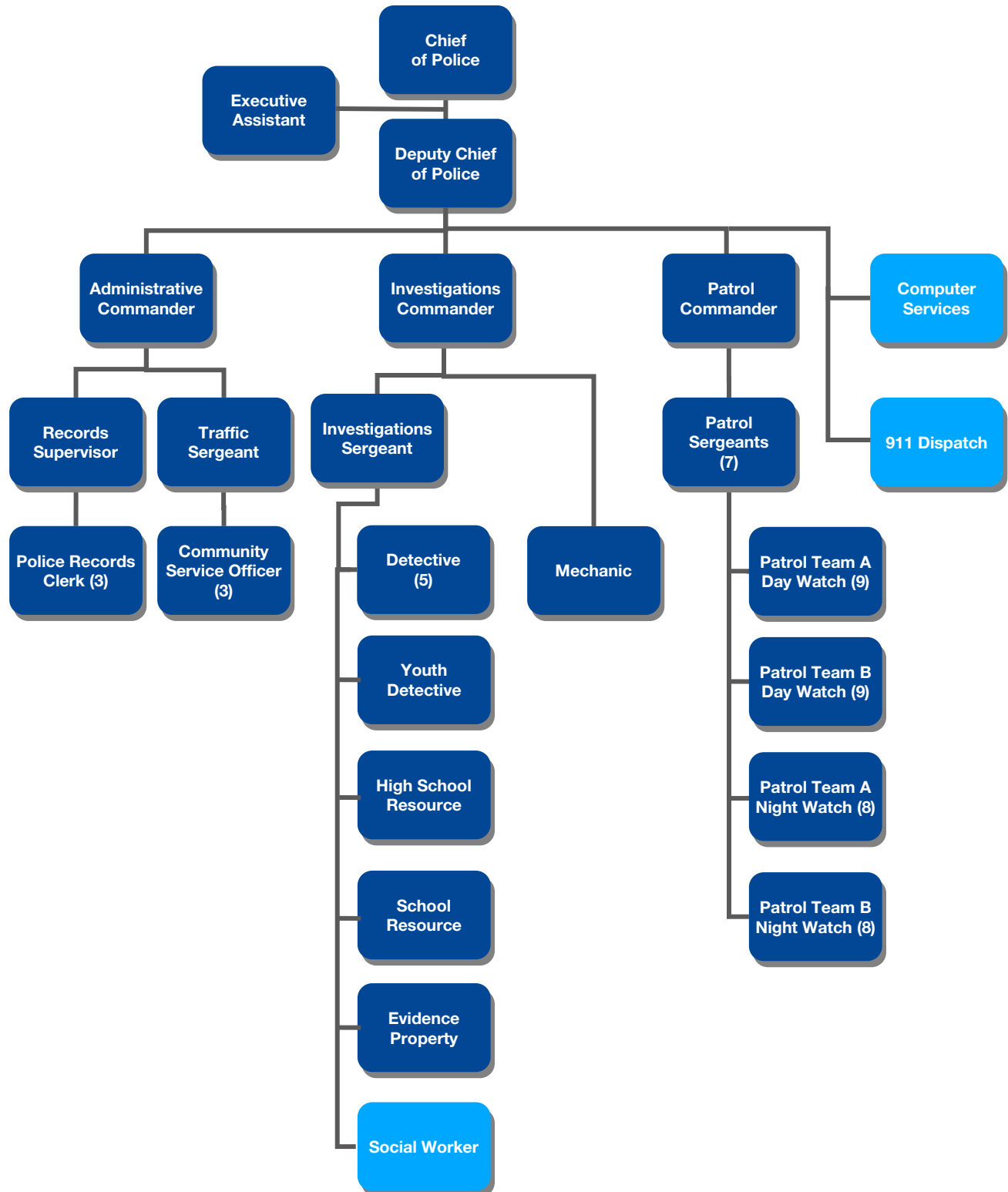
POLICE DEPARTMENT BY THE NUMBERS

The Community Service
Officers (CSOs) issued
1,344 parking citations
through June 2020.

The Traffic section 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 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 Unit proactively engages in traffic safety programs, including Speed Awareness Day, Distracted Driving Awareness Week, and Rail Safety Week.

POLICE DEPARTMENT ORGANIZATIONAL CHART



Full Time

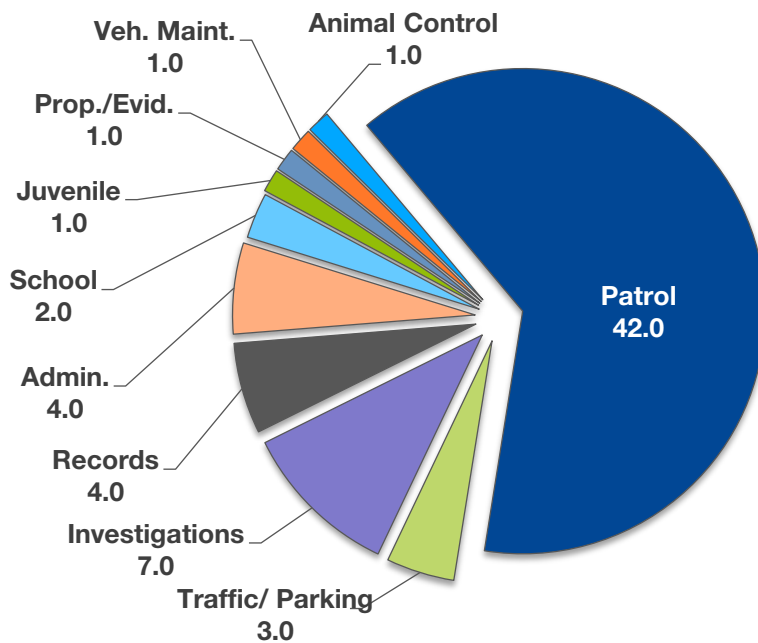
Contractual

POLICE DEPARTMENT

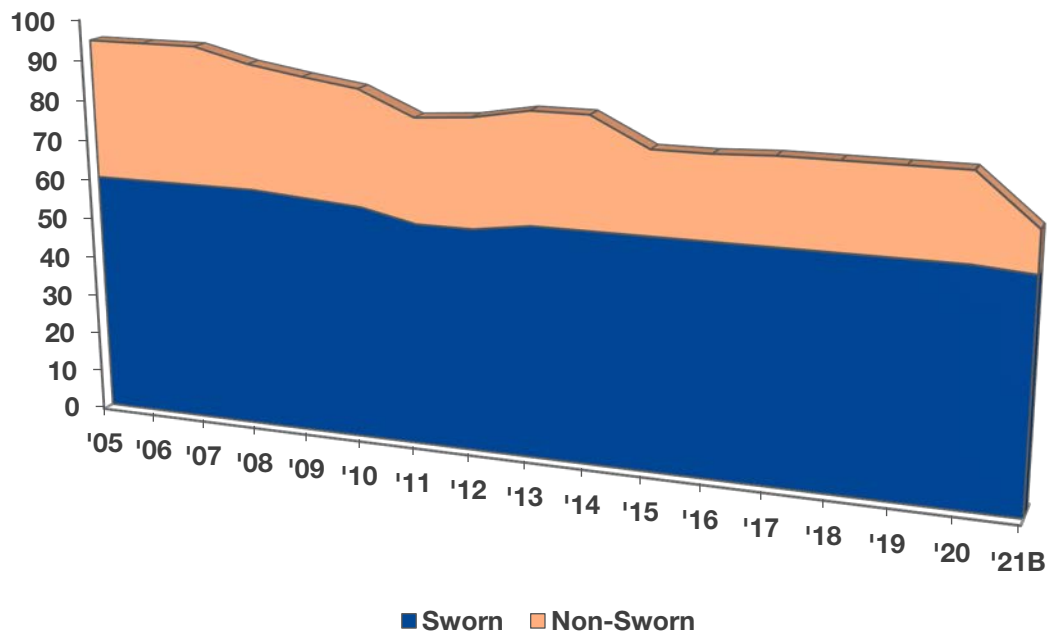
PERSONNEL



Full-time Equivalent by Functional Area

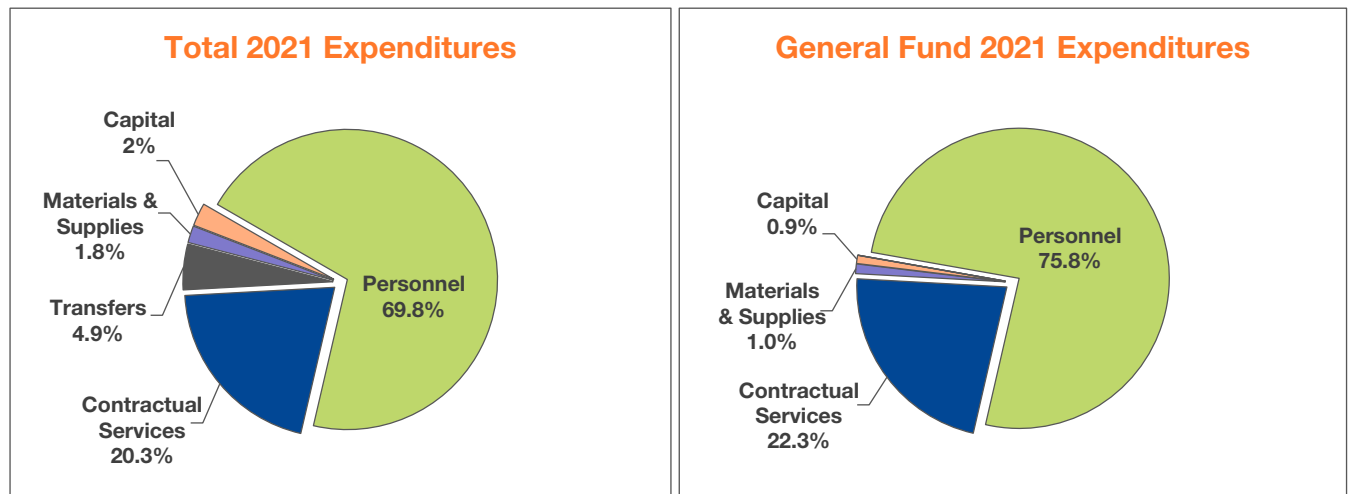


Personnel History



POLICE DEPARTMENT

DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2019 Actual	Total 2020 Budget ^{4,6}	Total 2020 Estimate	Total 2021 Budget ^{5,6}	Increase / (Decrease) '21 Bud. vs. '20 Est.	
						Dollar	Percent
Administration	157	1,215,100	1,162,000	1,162,000	1,140,400	(21,600)	-1.9%
Records/Communications	158	1,757,300	1,887,400	1,888,100	1,919,200	31,100	1.6%
Patrol ²	159	5,719,900	6,594,100	6,594,100	6,463,700	(130,400)	-2.0%
Investigations	160	1,552,300	1,520,100	1,516,100	1,451,600	(64,500)	-4.3%
Extra Jobs	161	541,300	476,000	476,000	488,000	12,000	2.5%
Traffic/Community Service	162	627,100	561,500	554,500	402,200	(152,300)	-27.5%
Total General Fund		11,412,900	12,201,200	12,190,800	11,865,100	(325,700)	-2.7%
Enhanced 911	269	703,600	704,700	704,700	664,700	(40,000)	-5.7%
Other Governmental Funds		703,600	704,700	704,700	664,700	(40,000)	-5.7%
Parking Enforcement	322	335,400	247,200	247,200	207,800	(39,400)	-15.9%
Total Enterprise Funds		335,400	247,200	247,200	207,800	(39,400)	-15.9%
Equip. Maint. & Replacement ³	332	337,800	755,600	755,700	484,700	(271,000)	-35.9%
Total Internal Service Funds		337,800	755,600	755,700	484,700	(271,000)	-35.9%
Total All Funds¹		12,789,700	13,908,600	13,898,400	13,222,200	(676,200)	-4.9%

Notable Budget Variances:

1. All Divisions, excl. E911 - Personnel changes are consistent with the City's Covid-19 pandemic economic response plan; the City's compensation plan and collective bargaining requirements; anticipated higher insurance costs; and 27 pay periods in 2020 vs. 26 pay periods in 2021, a typical year, plus additional variances as noted below.
2. Patrol - lower eqpt. charges consistent with the Eqp. Fund vehicle replacement schedule.
3. Equip. Maint. & Replacement - capital for vehicle replacement, consistent with the City's 10-year CIP.
4. The Police Department (PD) 2020 Total Budget was \$14.4 million prior to being reduced by \$488,400 to \$13.9 million due to the City's response plan to the Covid-19 pandemic economic impact.
5. The PD Total 2021 Budget is \$1.2 million lower than the 2020 Budget prior to being amended for the COVID-19 reduction.
6. The PD 2020 budget reduction due to the COVID-19 pandemic included staff reduction by 11.82 full-time equivalents or 15%, with 2021 staffing planned flat with the reduced 2020 staffing level.

See Glossary of Terms and Funds in the Appendix.

POLICE DEPARTMENT

PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure ¹	2019 Actual	2020 Target	2020 Estimate	2021 Target
Public Safety	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.	Number of Traffic Crashes 1192	Number of Traffic Crashes 1080	Number of Traffic Crashes 1000	Number of Traffic Crashes 1000
Public Safety & Community Vibrancy	Engage in substantial community relations activities and foster civic partnerships	Perform various service and community-oriented services, including educational programs related to drinking and driving, seatbelt use, dangers of cell phone use while driving, and traffic safety. Additional efforts include frequent contact by hosting public police events. ²	Community Relations Activity 378	Community Relations Activity 250	Community Relations Activity 400	Community Relations Activity 400
Community Vibrancy	Ensure City residents are supported by responsive and effective Police Dept. operations	Percentage of residents responding positively regarding service satisfaction.	A	A	A	A

Notable performance measure comments:

1. The Department performance measure included in this budget document 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.

POLICE DEPARTMENT STRATEGIC LONG RANGE PLAN



PUBLIC INFORMATION, OUTREACH, AND ENGAGEMENT

Increased public awareness, understanding of contemporary issues, and public participation are vital to the continued effectiveness of all public organizations. The Department will strategically plan in partnership with community stakeholders to prepare for future operational needs and guide the Department's public safety efforts. The City will continue identifying ways for Department staff to engage with the community. This includes growing programs such as the Police Beat Coordinator (PBC) program, Coffee with the Cops, National Night Out, delivery of new resident packets, and youth programs (Junior Police Academy). The Department will host a new program, Community Education and Police Engagement to increase public awareness about the role of public safety in the City. This program will provide community members with an opportunity to delve into the work of the Department. Participants will gain a better understanding of the practical application of regulations and best practices within the Department's general orders.

The City will continue communicating about the Police Department's Shared Principles of Law Enforcement. The Principles were developed based on a partnership between law enforcement and the public, 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 of Highland Park Police Department was the first department in the State to adopt the 'Shared Principles of Public Safety' whereby each member of the Department pledged support. Department staff recognize that these shared principles are reflective of their core beliefs and are part of the fabric of the City and Police Department mission and values.

INFRASTRUCTURE AND TECHNOLOGICAL ASSETS

Staff accomplishes a higher quality of service delivery through the application of efficient and effective technology and infrastructure. The Department began transition to an updated electronic traffic and parking citation management system in 2020 as part of the City's enterprise resource planning system (ERP) implementation project. The new system will enable real-time visibility of administrative and financial transactions related to traffic, parking, and administrative violations. The system will integrate seamlessly with the City's new court adjudication system, which is also being implemented as part of the ERP project, streamlining records management and data-sharing processes. The full effect of the efficiencies of the new systems will be evident in 2021.

The Department is researching to identify software that can manage, redact, and store digital evidence, given continuing demand and preservation of digital evidence. Staff will continue to monitor and review legislative action regarding digital evidence management as the scope of software capabilities is dependent on state statute requirements. The Department will convert microfiche files to the City's electronic content management system for upgraded records organization and management.

WORKFORCE DEVELOPMENT AND MANAGEMENT

The Department recognizes the need for attracting, developing and retaining a high-quality, diverse, professional staff with the ability to create innovative, implementable plans and with the expertise to facilitate service delivery. The recruitment team will continue ensuring a diverse applicant pool. The Department will continue working with the Board of Fire and Police Commissioners and Human Resources to maintain active Police Officer and Police Sergeant eligibility lists in preparation for line-level and supervisory vacancies. The Department will continue to utilize specialty positions and extra assignments, such as the 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 overall organizational performance and responsiveness to customer needs and expectations by maintaining effective internal systems and processes. The Department will continue expanding organizational checks and oversight through the use of inspections, audits, and service reviews to ensure quality delivery of services in a dynamic and changing environment. The City will seek community input and feedback relative to Department services through formal and informal surveys conducted throughout the year.

POLICE DEPARTMENT

ADMINISTRATION



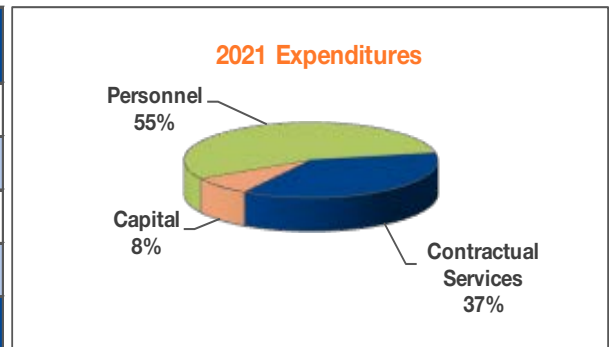
Account Code: 111.03.013

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, 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	690,300	737,600	737,600	737,600
Contractual Services	521,200	489,600	489,600	489,600
Materials and Supplies	3,500	2,100	2,100	2,100
Capital	-	105,000	105,000	105,000
TOTAL	1,215,100	1,334,200	1,334,200	1,334,200



2020 OBJECTIVES ACCOMPLISHED

Many community relations enhancing events were canceled due to COVID-19 pandemic social distancing and financial constraints.

- Continued to engage with community organizations such as A Safe Place, the Legal Aid Clinic, and CTAD to address community concerns. ^C
- The Administrative Commander attended the Northwestern University Center for Public Safety School of Police Staff and Command. ^P
- Conducted supervisor development training for four eligible candidates, resulting in a seamless transition from Officer to Sergeant, upon promotion. ^I
- Staff organized and facilitated a World Café in partnership with the NAACP, the Illinois Association of Chiefs of Police, and the Highland Park High School Students Organized Against Racism (SOAR). ^C

2021 OBJECTIVES

- Support enhancements and amendments to the City's diversity, inclusivity, and equity policies. ^A
- Promote diversity through membership on the recently formed Illinois Association of Chiefs of Police Diversity Committee. ^C
- Schedule the next eligible Sergeant to attend the Northwestern University Center for Public Safety School of Police Staff and Command by the end of the 3rd quarter. ^P
- Resume community relations events upon the lifting of social distancing restrictions, such as the well-attended Coffee With a Cop and Special Olympics Torch Run, and implement the Community Education and Police Engagement Program. ^{P, C}
- Continue to build upon and operationalize the Department's commitment to the 10 Shared Principles of Law Enforcement. ^C

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

POLICE DEPARTMENT RECORDS/COMMUNICATIONS



Account Code: 111.03.014

Budgeted Full-time Equivalent Positions: 4

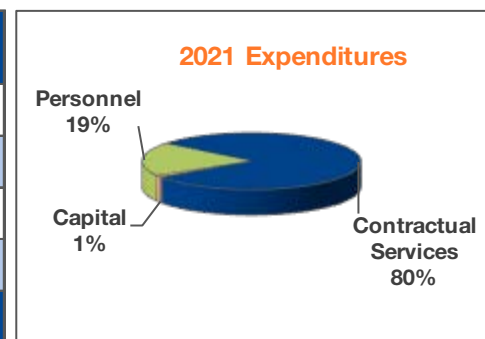
PURPOSE

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. Center 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 monitor City-wide security cameras, Lake County PASSAGE traffic cameras, and in-custody jail detainees.

Records Division. This Division is the answering point for citizen 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 coordination, billing, and cash receipting.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	340,800	380,100	380,100	365,500
Contractual Services	1,382,300	1,453,000	1,453,600	1,525,100
Materials and Supplies	8,100	7,500	7,500	7,500
Capital	26,000	46,900	46,900	21,200
TOTAL	1,757,300	1,887,400	1,888,100	1,919,200



2020 OBJECTIVES ACCOMPLISHED

- Implemented a new e-ticketing platform resulting in operational efficiency. ^{F, I}
- Continued expunging juvenile records consistent with the updated Juvenile Court Act. ^P
- Continued educating/complying with upcoming cannabis legalization and expungement requirements. ^P
- Records staff was reduced by 0.48 full-time equivalent employees, resulting from the City's economic response to the COVID-19 pandemic negative impact on City revenue, with resulting efficiencies such as e-citations and electronic crash reporting reducing the need for duplicate manual data entry. ^{F, I}

2021 OBJECTIVES

- Continue exploring opportunities to improve records management. ^I
- Continue efficiency improvements from the 2020 reduction in staff.
- Cross train staff in statistical analysis. ^{P, I}
- Continue transitioning the City's new enterprise reporting management (ERP) system. ^I
- Prepare for the transition to NIBRS (National Incident Based Reporting System). ^{P, I}

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

POLICE DEPARTMENT

PATROL DIVISION



Account Code: 111.03.015

Budgeted Full-time Equivalent Positions: 42

PURPOSE

The Patrol Division includes 34 Patrol Officers, 7 Sergeants, and a Patrol Commander. This uniformed Division provides 24-hour police coverage, 365 days a year, throughout the City and is responsible for responding to and investigating complaints and calls for service. The primary function of this Division is responding to emergency calls for service, crime prevention and traffic safety. These objectives are accomplished through adequate staffing and random patrol tactics that focus on maintaining a visible profile throughout the community. Sound patrol techniques directly correlate with the prevention of crime and the apprehension of criminal suspects. Community involvement in reporting suspicious activities is vital to maintaining City safety.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	5,198,600	5,809,100	5,809,100	5,809,100
Contractual Services	433,700	577,400	577,400	577,400
Materials and Supplies	86,200	102,700	102,700	102,700
Capital	0	16,300	16,300	16,300
TOTAL	5,718,500	6,505,400	6,505,400	6,505,400



2020 OBJECTIVES ACCOMPLISHED

Several objectives were cancelled or postponed due to COVID-19 pandemic social distancing and financial constraints including advanced officer training (cancelled in-person classes); community outreach efforts (social distancing); virtual Citizens Police Academy programming (on hold); and the annual Citizens Police Academy (cancelled).

- Initiated or responded to 9,424 calls for service during the first half of 2020.
- Officers continued hosting and attending neighborhood meetings on a smaller scale. ^{P, C}
- Purchased updated rapid deployment vests to assist with a safe public safety emergency response. ^{P, I}
- Adopted an unmanned aerial vehicle program for emergency response. ^{P, C}

2021 OBJECTIVES

- Continue engaging in community outreach efforts and events through individual and organized events, demonstrating a commitment to strong and collaborative relationships with the public. ^{P, C}
- Add a virtual Citizens Police Academy along with the annual Citizens Police Academy. ^{P, C}
- Designate two supervisors to attend the two-week Supervision of Police Personnel. ^{P, I}
- Continue informing and offering services of the Social Worker, Moraine Township, Legal Aid Clinic, PADS, A Safe Place, and others to those in need. ^{P, C}

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

POLICE DEPARTMENT INVESTIGATIONS



Account Code: 111.03.016

Budgeted Full-time Equivalent Positions: 11.0

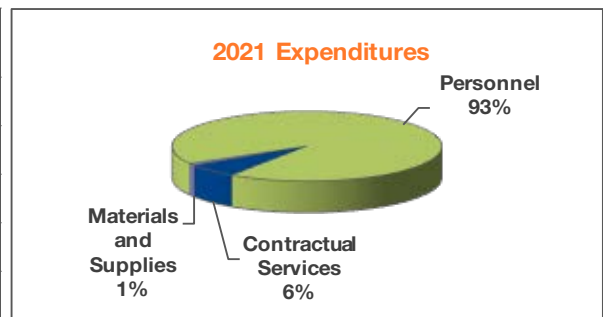
PURPOSE

The Police Department's Investigations Division is organized into the Investigations Unit and the Juvenile Unit.

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 gang trends, crime patterns, and other pertinent data gained from monthly detective meetings. The Unit coordinates social services, the Arson and Major Crimes Evidence Collection teams, and the 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. A High School Resource Officer (HSRO) is a liaison with Highland Park High School; a School Resource Officer is a liaison with North Shore School District 112; and a Youth Officer oversees youth-related juvenile investigations, court documents associated with court referrals, domestic violence awareness programs, and a peer jury program.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	1,472,800	1,421,000	1,421,000	1,421,000
Contractual Services	69,300	96,800	96,800	96,800
Materials and Supplies	10,200	15,000	15,000	15,000
Capital	-	-	-	-
TOTAL	1,552,300	1,532,800	1,532,800	1,532,800



2020 OBJECTIVES ACCOMPLISHED

Some objectives planned for 2020 were cancelled or suspended due to COVID-19 pandemic social distancing and financial constraints: Highland Park High School Special Education Police Academy^{P, C}; the 2020 Illinois Homicide Investigators Training Conference, the Junior Police Academy, police vs. student challenges, and the Social Services Internship Program.^{P, C}

- Conducted a SPURS process and selected a new Investigations Division Sergeant and HSRO.^{P, C}
- The Social Worker obtained certification as a Mental Health First Aid Trainer.^{P, I, C}
- Implemented an alternative case assignment protocol to maximize operational effectiveness.^P
- Conducted one positive police vs. student challenge at Edgewood School before COVID-19 restrictions.^{C, P}
- Focused on Part I Violent Crimes in partnership with other area detectives.^P

2021 OBJECTIVES

- Resume hosting the Highland Park High School Special Education Police Academy.^{P, C}
- Resume hosting the Junior Police Academy.^{P, C}
- Evaluate developing a Social Services Internship Program to assist with the growing need for critical social services.^{P, C}
- Resume positive police vs. student challenges at the high school and middle schools.^{P, C}
- Designate an investigator to serve on the MCTF (Major Crimes Task Force).^{P, C}
- Re-evaluate and select a replacement for the NORTAF Burglary Task Force.^{P, C}

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

POLICE DEPARTMENT

EXTRA JOBS



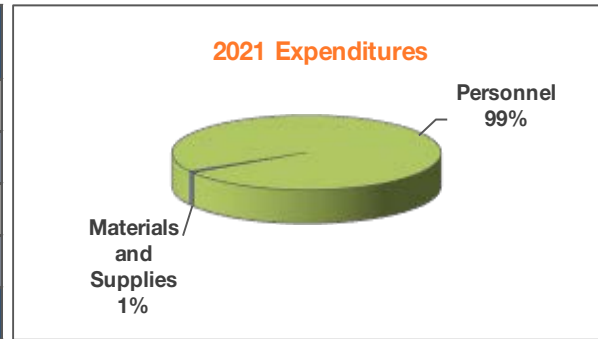
Account Code: 111.03.017

Budgeted Full-time Equivalent Positions: 0

PURPOSE

This program budget provides funds to pay for extra job assignments, such as privately organized marathons, security details, and Ravinia Festival, where officers perform duties including traffic control, crowd control, and security. Ravinia Festival also uses off-duty officers from other communities as necessary. These budgeted funds 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	537,300	472,000	472,000	472,000
Contractual Services	1,000	1,000	1,000	1,000
Materials and Supplies	3,000	3,000	3,000	3,000
Capital	-	-	-	-
TOTAL	541,300	476,000	476,000	476,000



2020 NOTEWORTHY CIRCUMSTANCES

Ravinia Festival canceled its 2020 season due to the COVID-19 pandemic. Other large-scale events were also canceled, resulting in reduced expenditures and corresponding revenue. ^P

2021 OBJECTIVES

The City is budgeting with the expectation that Ravinia Festival will have a regular season in 2021 and that past major special events will resume. ^P

POLICE DEPARTMENT

TRAFFIC / COMMUNITY SERVICE



Account Code: 111.03.018

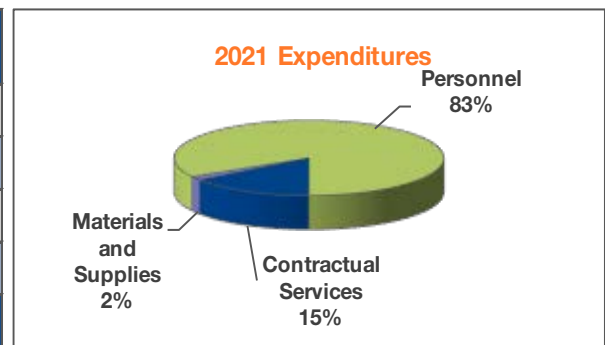
Budgeted Full-time Equivalent Positions: 4

PURPOSE

The Police Department's Traffic/Community Service Unit educates and enforces within the community, promoting traffic safety and motor vehicle traffic accident reduction resulting in personal injury. Staff works with the Transportation Commission and Traffic Management Committee developing recommendations for City Council consideration and implementing approved policy. Responsibilities include SMART Radar Trailer deployments; radar maintenance and annual recertification; maintenance of truck scales; review and approval of valet parking permits; review and recommendations for annual outdoor accessory use permits; review and response to parking citation disputes; and research and management of traffic enforcement grant opportunities.

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	493,200	665,700	665,700	665,700
Contractual Services	124,900	119,700	119,700	119,700
Materials and Supplies	9,000	13,300	13,300	13,300
Capital	-	-	-	-
TOTAL	627,100	798,700	798,700	798,700



2020 OBJECTIVES ACCOMPLISHED

- Conducted multiple traffic events, including distracted driving, DUI enforcement, pedestrian and bicycle safety, Speed Awareness Day and a bicycle traffic enforcement detail. ^P
- Collaborated with North Shore School District 112 to establish and develop a safe and sustainable traffic plan to accommodate the district's infrastructure plans throughout the next five years. ^{P,I,C}
- Initiated an overweight truck permit program to maximize safe operation of large and oversized vehicles, while protecting the City's road infrastructure. ^{F, P, I}
- Discontinued the City's red light camera program after assessment that it was no longer needed to meet City safety requirements. ^P
- Transitioned the City's crossing guard program to North Shore School District 112. ^{F, P}

2021 OBJECTIVES

- Participate in traffic safety campaigns, including Speed Awareness Day, Distracted Driving Awareness Week, and Rail Safety Week to educate citizens and reduce motor vehicle incidents. ^{P,C}
- Ensure a second CSO obtains training to a certified Child Safety Seat Technician. ^{P, C}
- The Administrative Sergeant will coordinate traffic education and enforcement efforts with the Patrol Division, including bicycle and pedestrian safety, in consideration of Traffic Units staff reductions resulting from the City's COVID-19 pandemic economic response plan. ^{P,C}

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

POLICE DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.013 Police Administration and Training				
111.03.013.5101 Full Time Labor	576,800	583,800	583,800	543,100
111.03.013.5103 Over Time Labor	2,800	3,900	3,900	3,900
111.03.013.5201 FICA	8,800	7,400	7,400	5,500
111.03.013.5202 Medicare	8,300	8,500	8,500	7,900
111.03.013.5203 IMRF	8,600	10,200	10,200	6,900
111.03.013.5206 PPO Health/Dental Plan	84,400	88,800	88,800	74,000
111.03.013.5209 Life Insurance	600			
111.03.013.6106 Professional Services - Medical	100	1,100	1,100	1,100
111.03.013.6107 Professional Services -Other	87,700	104,100	104,100	112,900
111.03.013.6201 Professional Development	4,900	5,400	5,400	1,800
111.03.013.6202 Membership Dues	12,100	12,500	12,500	8,200
111.03.013.6203 Postage		200	200	200
111.03.013.6205 Photo & Printing	600	800	800	800
111.03.013.6206 Receptions & Ceremonials	1,600	1,800	1,800	1,200
111.03.013.6210 Activities Programming Costs	8,200	2,500	2,500	2,500
111.03.013.6212 Education & Training	35,600	20,500	20,500	25,200
111.03.013.6215 Repairs	100	100	100	100
111.03.013.6405 IT Charges	370,400	308,600	308,600	343,700
111.03.013.6502 Supplies - Office	800	2,100	2,100	1,300
111.03.013.6513 Business Expenses	1,100			300
111.03.013.6606 Computer Software & Hardware	1,700			
Total Police Administration and Training	1,215,100	1,162,000	1,162,000	1,140,400

111.014 Police Communications and Records				
111.03.014.5101 Full Time Labor	231,300	247,400	247,400	246,600
111.03.014.5102 Part Time Labor	9,400	13,900	13,900	
111.03.014.5103 Over Time Labor	300	5,800	5,800	5,900
111.03.014.5201 FICA	14,600	16,600	16,600	15,700
111.03.014.5202 Medicare	3,400	3,900	3,900	3,700
111.03.014.5203 IMRF	13,800	21,700	21,700	19,600
111.03.014.5206 PPO Health/Dental Plan	67,700	71,000	71,000	74,000
111.03.014.5209 Life Insurance	300			
111.03.014.6101 Professional Services - Legal	100	200	200	200
111.03.014.6107 Professional Services -Other	1,326,300	1,391,200	1,391,200	1,462,900
111.03.014.6201 Professional Development	2,100	2,300		
111.03.014.6203 Postage	6,400	5,000	7,400	7,400
111.03.014.6210 Activities Programming Costs	300	400	400	400
111.03.014.6212 Education & Training	300	400	400	400
111.03.014.6215 Repairs	1,200	1,200	1,200	1,200
111.03.014.6216 Maintenance of Equipment	27,800	33,900	33,900	33,900
111.03.014.6304 Utilities - Telephone	2,000	2,700	1,700	1,500
111.03.014.6305 Utilities - Mobile Phones	15,900	15,700	17,300	17,300
111.03.014.6502 Supplies - Office	6,500	6,500	6,500	6,500
111.03.014.6513 Business Expenses	1,000	1,000	1,000	1,000
111.03.014.6604 Furnishings & Small Equipment	700			
111.03.014.7104 Machinery & Equipment	26,000	46,900	46,900	21,200
Total Police Communications and Records	1,757,300	1,887,400	1,888,100	1,919,200

POLICE DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.015 Police Patrol				
111.03.015.5101 Full Time Labor	4,066,600	4,613,200	4,613,200	4,645,000
111.03.015.5103 Over Time Labor	332,000	249,200	249,200	255,400
111.03.015.5201 FICA	1,800			
111.03.015.5202 Medicare	67,200	70,500	70,500	71,100
111.03.015.5206 PPO Health/Dental Plan	726,400	752,900	752,900	795,500
111.03.015.5209 Life Insurance	4,600			
111.03.015.6107 Professional Services -Other	300	900	900	900
111.03.015.6205 Photo & Printing	5,400	4,000	4,000	4,000
111.03.015.6209 Laundry & Uniforms	3,700	4,000	4,000	4,000
111.03.015.6210 Activities Programming Costs	2,800	1,800	1,800	1,600
111.03.015.6212 Education & Training	28,100	28,800	28,800	28,800
111.03.015.6216 Maintenance of Equipment	600	3,500	3,500	3,500
111.03.015.6404 Equipment Charges	394,300	755,600	755,600	484,700
111.03.015.6502 Supplies - Office	1,000	1,200	1,200	1,200
111.03.015.6503 Supplies - Clothing	37,300	49,900	49,900	44,300
111.03.015.6508 Supplies - Medical & Lab	5,300	5,500	5,500	4,800
111.03.015.6511 Supplies - Traffic Control	600	1,000	1,000	1,000
111.03.015.6512 Supplies - Department	42,000	36,000	36,000	36,000
111.03.015.7104 Machinery & Equipment		16,300	16,300	82,000
Total Police Patrol	5,719,900	6,594,100	6,594,100	6,463,700

111.016 Police Investigations				
111.03.016.5101 Full Time Labor	1,210,000	1,119,400	1,119,400	1,057,400
111.03.016.5103 Over Time Labor	67,300	86,000	86,000	88,100
111.03.016.5201 FICA	4,100	4,400	4,400	4,400
111.03.016.5202 Medicare	17,400	17,500	17,500	16,600
111.03.016.5203 IMRF	4,000	6,100	6,100	5,500
111.03.016.5206 PPO Health/Dental Plan	168,700	177,500	177,500	185,000
111.03.016.5209 Life Insurance	1,300			
111.03.016.6107 Professional Services -Other	12,300	13,500	13,500	13,900
111.03.016.6201 Professional Development	2,600	3,500		
111.03.016.6202 Membership Dues	46,400	46,800	46,800	47,800
111.03.016.6205 Photo & Printing	500	500	500	500
111.03.016.6206 Receptions & Ceremonials	100	100	100	100
111.03.016.6210 Activities Programming Costs	400	22,000	22,000	12,000
111.03.016.6212 Education & Training	6,500	7,300	7,300	5,700
111.03.016.6215 Repairs	500	500	500	500
111.03.016.6501 Supplies - Books & Periodicals	2,300	3,500	3,500	3,000
111.03.016.6503 Supplies - Clothing	5,500	7,700	7,200	7,200
111.03.016.6510 Supplies - Small Tools	300	300	300	300
111.03.016.6512 Supplies - Department	2,200	2,300	2,300	2,300
111.03.016.6513 Business Expenses		1,200	1,200	1,200
Total Police Investigations	1,552,300	1,520,100	1,516,100	1,451,600

POLICE DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
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111.017 Police Extra Jobs

111.03.017.5103 Over Time Labor	537,300	465,200	465,200	476,900
111.03.017.5202 Medicare		6,700	6,700	6,900
111.03.017.6205 Photo & Printing	1,000	1,000	1,000	1,200
111.03.017.6512 Supplies - Department	3,000	3,000	3,000	3,000
Total Police Extra Jobs	541,300	476,000	476,000	488,000

111.018 Police Traffic and Community Service

111.03.018.5101 Full Time Labor	304,600	321,400	321,400	253,500
111.03.018.5102 Part Time Labor	84,700	50,900	50,900	
111.03.018.5103 Over Time Labor	9,200	43,600	43,600	44,600
111.03.018.5201 FICA	12,800	13,600	13,600	10,500
111.03.018.5202 Medicare	6,400	6,000	6,000	4,300
111.03.018.5203 IMRF	7,300	14,400	14,400	13,100
111.03.018.5206 PPO Health/Dental Plan	67,700	71,000	71,000	55,500
111.03.018.5209 Life Insurance	300			
111.03.018.6107 Professional Services -Other	115,500	14,500	14,500	5,000
111.03.018.6210 Activities Programming Costs	4,300	7,000		
111.03.018.6212 Education & Training	2,900	3,200	3,200	3,200
111.03.018.6216 Maintenance of Equipment	2,200	2,600	2,600	2,700
111.03.018.6501 Supplies - Books & Periodicals	1,900	1,500	1,500	1,500
111.03.018.6502 Supplies - Office		400	400	400
111.03.018.6503 Supplies - Clothing	1,400	6,000	6,000	2,400
111.03.018.6510 Supplies - Small Tools		300	300	300
111.03.018.6511 Supplies - Traffic Control	3,500	4,200	4,200	4,200
111.03.018.6512 Supplies - Department	2,100	600	600	600
111.03.018.6513 Business Expenses		400	400	400
Total Police Traffic and Community Service	627,100	561,500	554,500	402,200

General Fund Total for Police Department	11,412,900	12,201,200	12,190,800	11,865,100
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124 E911 Fund

124.03.067.6215 Repairs	1,300	2,000	2,000	2,000
124.03.067.6216 Maintenance of Equipment	2,700	2,700	2,700	2,700
124.03.067.6304 Utilities - Telephone	14,600	15,000	15,000	15,000
124.03.067.9201 Transfer to General Fund	685,000	685,000	685,000	645,000
Total E-911 Fund	703,600	704,700	704,700	664,700

211.072 Parking Enforcement

211.06.072.5101 Full Time Labor	129,200	100,800	100,800	74,000
211.06.072.5102 Part Time Labor	123,200	52,400	52,400	
211.06.072.5103 Over Time Labor	1,800			
211.06.072.5201 FICA	15,900	9,500	9,500	4,600
211.06.072.5202 Medicare	3,700	2,200	2,200	1,100
211.06.072.5203 IMRF	7,900	8,600	8,600	5,700
211.06.072.5206 PPO Health/Dental Plan	33,800	25,100	25,100	18,500
211.06.072.5209 Life Insurance	200			
211.06.072.5216 Change in OPEB Obligation	13,200			
211.06.072.6205 Photo & Printing	1,700	3,100	3,100	3,100
211.06.072.6215 Repairs		400	400	400

POLICE DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
211.06.072.6510 Supplies - Small Tools	400	500	500	500
211.06.072.6606 Computer Software & Hardware	4,400	14,600	14,600	
Total Parking Enforcement	335,400	247,200	247,200	207,800

222.087 Police Equipment Maintenance

222.03.087.5101 Full Time Labor	84,700	89,600	89,700	88,300
222.03.087.5103 Over Time Labor	1,000	3,900	3,900	4,000
222.03.087.5201 FICA	5,000	5,800	5,800	5,700
222.03.087.5202 Medicare	1,200	1,400	1,400	1,300
222.03.087.5203 IMRF	5,200	8,000	8,000	7,200
222.03.087.5206 PPO Health/Dental Plan	16,900	17,800	17,800	18,500
222.03.087.5209 Life Insurance	100			
222.03.087.5216 Change in OPEB Obligation	7,600			
222.03.087.6107 Professional Services -Other	300	400	400	400
222.03.087.6212 Education & Training		500	500	500
222.03.087.6215 Repairs	19,500	20,300	20,300	20,300
222.03.087.6303 Utilities - Cleaning/Waste Disposal	2,500	2,500	2,500	2,500
222.03.087.6503 Supplies - Clothing	200	600	600	600
222.03.087.6510 Supplies - Small Tools	1,300	1,300	1,300	1,300
222.03.087.6512 Supplies - Department	31,700	33,300	33,300	33,300
222.03.087.6514 Gas, Oil & Anti-Freeze	84,700	80,000	80,000	80,000
222.03.088.7104 Machinery & Equipment	75,900	490,200	490,200	220,700
Total Police Equipment Maintenance	337,800	755,600	755,700	484,700

Police Department Total All Funds	12,789,700	13,908,600	13,898,400	13,222,200
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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.

A photograph of the Highland Park City Hall, a multi-story stone building with a prominent central tower topped by a dome. The building is surrounded by lush green trees. The title 'FIRE DEPARTMENT' is overlaid in large, bold, black letters across the upper portion of the image.

FIRE DEPARTMENT

FIRE DEPARTMENT OVERVIEW



The Highland Park Fire Department serves the cities of Highland Park and Highwood with 50 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. 50 sworn personnel are cross-trained as Firefighter/Paramedics. Some personnel 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 a part-time 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

In 2020, the Department responded to 2408 Emergency Medical Service calls and 2,675 Fire Service calls, totaling 5,525 calls.

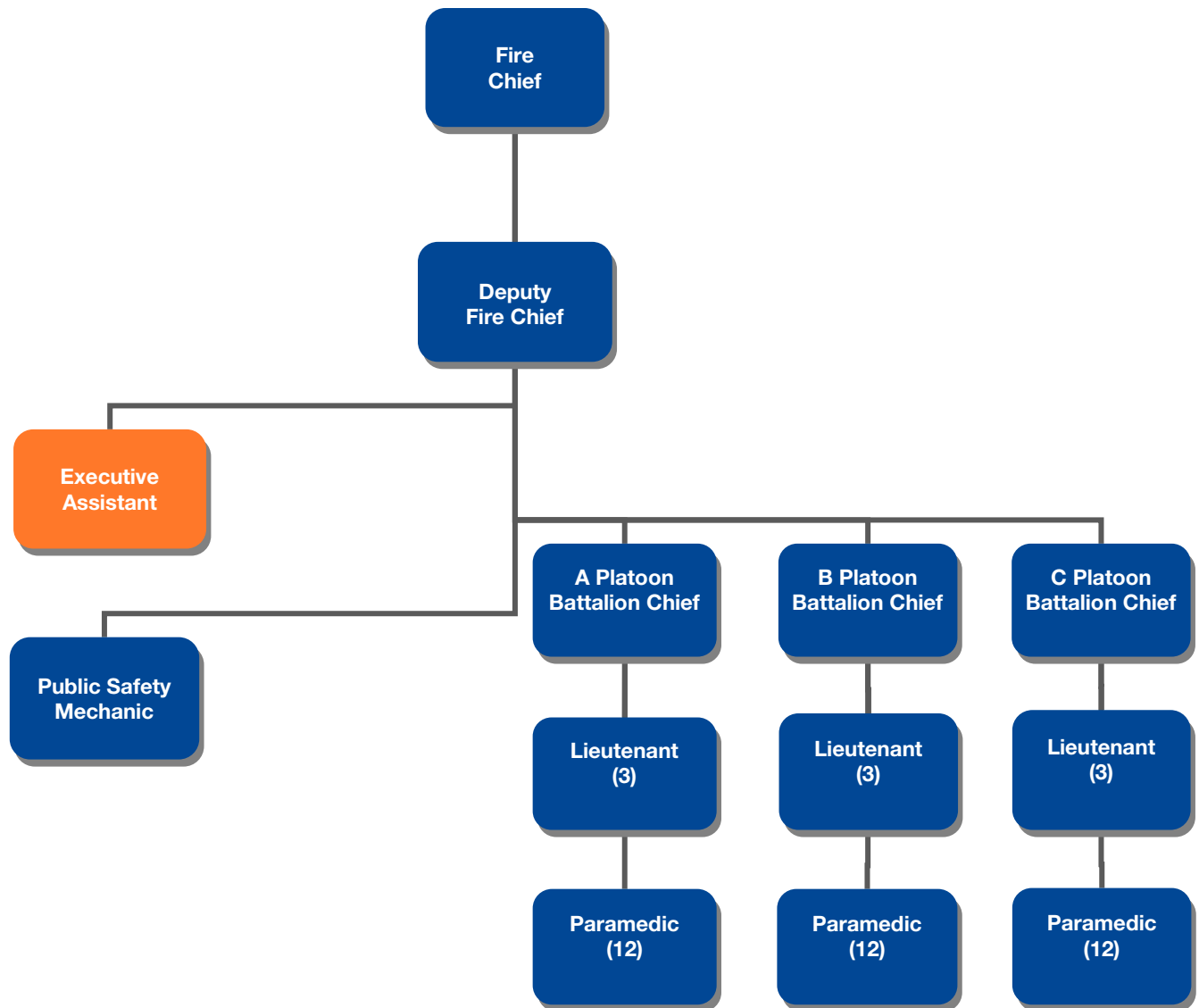
Firefighter/Paramedics

The Fire Suppression and Emergency Medical Services Division includes 50 sworn members, who are cross-trained as firefighter/paramedics. Cross-training personnel with different disciplines creates efficiencies in operations and provides a workforce that is interchangeable. The Division goal is to provide safe, effective and efficient fire and rescue services, utilizing available resources, and to develop training programs based on City 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

In 2020, Department members were recertified in advanced cardiac life support and completed more than 240 hours of training per member.

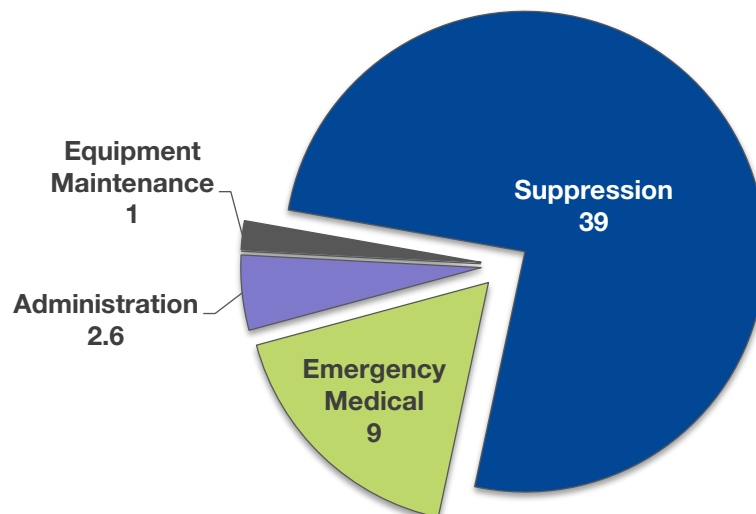
FIRE DEPARTMENT ORGANIZATIONAL CHART



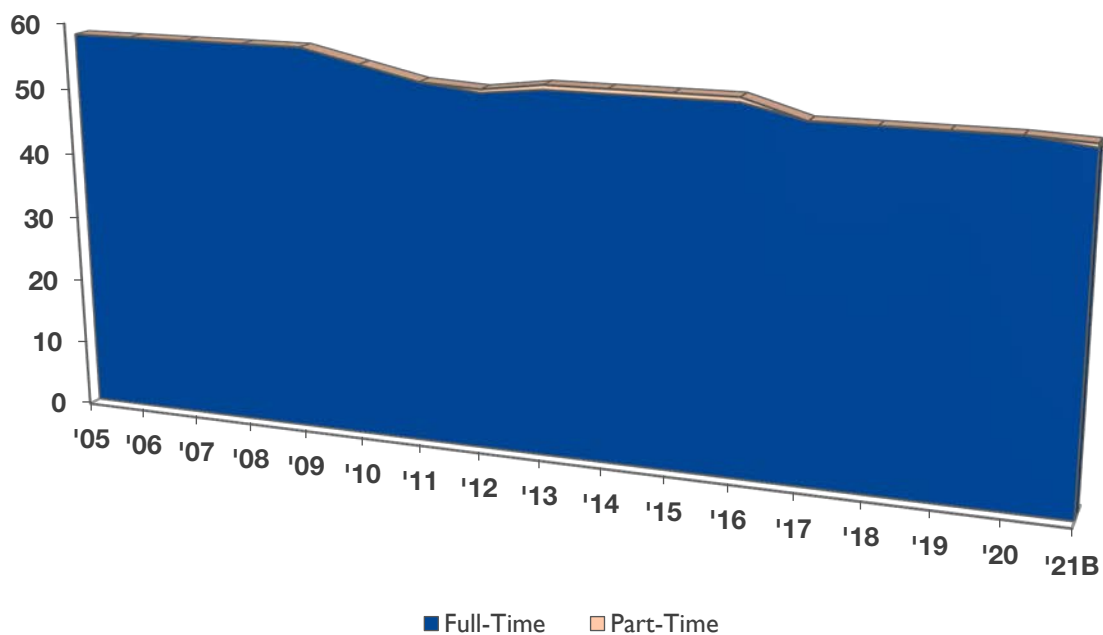
FIRE DEPARTMENT PERSONNEL



Full-time Equivalent by Functional Area

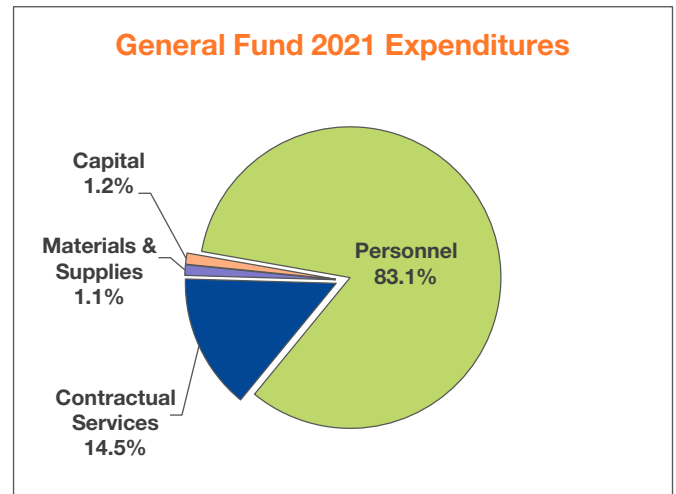
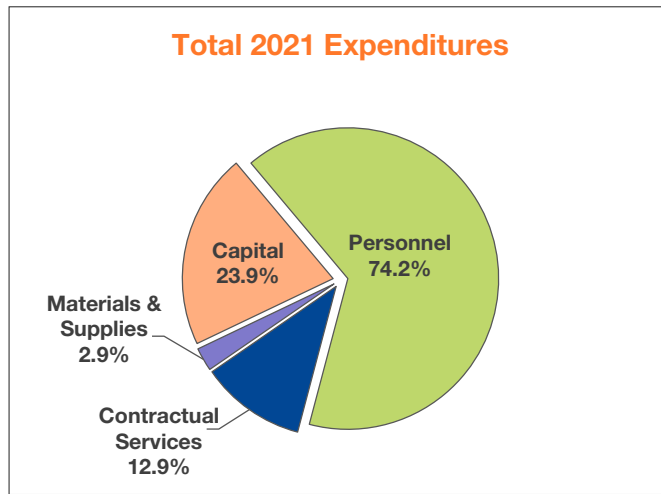


Personnel History



FIRE DEPARTMENT

DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2019 Actual	Total 2020 Budget ⁴	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease) '21 Bud. vs. '20 Est.	
						Dollar	Percent
Administration	174	661,700	640,600	641,000	611,500	(29,500)	-4.6%
Emergency Medical Services ²	175	155,100	150,100	149,600	276,200	126,600	84.6%
Fire Suppression and Training ²	176	6,445,100	6,825,600	6,825,700	7,333,800	508,100	7.4%
Total General Fund		7,262,000	7,616,300	7,616,200	8,221,500	605,300	7.9%
Equip. Maint. & Replacement ³	333	279,800	1,004,600	1,004,500	1,319,300	314,800	31.3%
Total Internal Service Funds		279,800	1,004,600	1,004,500	1,319,300	314,800	31.3%
Total All Funds¹		7,541,700	8,621,000	8,620,700	9,540,800	920,100	10.7%

Notable Budget Variances:

1. All Divisions - Personnel changes are consistent with the City's Covid-19 pandemic economic response plan; the City's compensation plan and collective bargaining requirements; anticipated higher insurance costs; and 27 pay periods in 2020 vs. 26 pay periods in 2021, a typical year, plus additional variances as noted below.
2. EMS and Fire Suppression/Training - Equipment charges consistent with the Fire Eqp. Maint costs.
3. Fire Equipment Maintenance - 2020 partial ladder truck vs. 2021 partial ladder truck, Fire Engine, and staff vehicle, consistent with the City's capital improvement program.
4. The Fire Department (FD) 2020 General Fund Budget was \$7.7 million prior to being reduced by \$101,400 to \$7.6 million due to the City's response plan to the Covid-19 pandemic economic impact.
6. The FD 2020 budget reduction due to the COVID-19 pandemic included staff reduction by 0.4 full-time equivalents or 1%, with 2021 staffing planned flat with the reduced 2020 staffing level.

See Glossary of Terms and Funds in the Appendix.

FIRE DEPARTMENT PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure ¹	2019 Actual	2020 Target	2020 Estimate	2021 Target
Public Safety	Respond to fire emergency calls under 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.	92% 3,354	90% 3,370	89% 3,350	90% 3,375
	Respond to emergency medical calls under 6 min, 30 sec.	Respond to emergency medical calls in under 6 min, 30 sec.	94% 2,258	90% 2,270	91% 2,250	90% 2,300
Public Safety & Community Vibrancy	Assess and enhance public and fire prevention education efforts	Attend special events in Highland Park and Highwood to provide public education information ²	Yes 807	Yes 950	Yes 280	Yes 1,000
		Coordinate and promote education and safety classes for the public (CPR/AED, Citizens Fire Academy et al) ²	Yes 68	Yes 70	Yes 7	Yes 80

Notable performance measure comments:

1. The Department performance measure included in this budget document 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.

FIRE DEPARTMENT STRATEGIC LONG RANGE PLAN



OPERATIONAL PLAN

The Department's strategic plan is the culmination of work from the public, community leaders, and City staff including firefighters across all ranks of the Department. 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 continuously monitors calls for service in Highland Park and Highwood, evaluating response times and community needs. The Department provides a high level of customer service. Highland Park and Highwood residents benefit from annual fire inspections, public education, and community involvement.

The Department continues promoting fire safety throughout the year and particularly during Fire Prevention Week. The Department continues to combine the pancake breakfast with an open house, 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 21,000 fire-related injuries nationally.

INFRASTRUCTURE INVESTMENT PLAN

Partnering with the City Manager's Office, Public Works, Community Development, and the Finance Department, staff will move forward with the process for redeveloping the existing Ravinia Fire station due to the age of the facility and limited apparatus space. The City initiated engineering and design in 2020, with construction of the new station starting in 2022. The City will pursue development of the station consistent with the City's 10-year capital improvement program.

The Department will continue evaluating future needs and Department training campus upgrades. The Department built a roof simulator in 2020 to practice safe ventilation and chain saw use. The Department will initiate planning and design for a one-story training prop and a technical rescue prop in 2021.

The Department will continue purchasing cardiac/defibrillation machines that are capable of sending 12-lead EKG's wirelessly to the hospital along with capnography capabilities that measure breathing patterns and advise paramedics of additional treatments patients may need. The City currently has four of these machines. The Department will continue purchasing one machine each year to update the Advanced Life Support Engine's older models.

PERSONNEL PLAN

The Department will work towards certifying all members in Fire Apparatus Engineering, Vehicle Machinery Operations, and Active Threat training. The Training Division will continue 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 will continue 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 continues to offer a Citizens Fire Academy (CFA). The CFA enables citizens to experience classroom and hands-on training of all facets of fire response and emergency medical services in a 10-week time frame.

The Department will continue to support the City government conversion to a COVID-19 pandemic safe and where possible virtual environment with continued commitment to protecting residents, property, and environment, while keeping the City's employees safe. The City purchased equipment and PPE and modified procedures during FY 2020 to ensure safe service is provided to the public while minimizing City front-line employee exposure to the virus. The Fire Chief, Deputy Chief, and Executive Assistant work remotely at times when the Department COVID-19 contacts with the public increase.

FIRE DEPARTMENT ADMINISTRATION

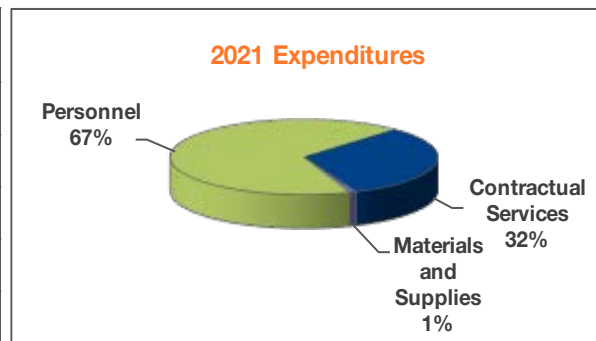


Account Code: 111.04.019
Budgeted Full-time Equivalent Positions: 2.5

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	484,000	484,800	484,800	412,400
Contractual Services	172,700	150,800	151,200	194,200
Materials and Supplies	5,000	5,000	5,000	5,000
Capital	-	-	-	-
TOTAL	661,700	640,600	641,000	611,500



2020 OBJECTIVES ACCOMPLISHED

- Taught two CPR classes, installed smoke detectors until the COVID-19 pandemic shutdown, distributed public safety education packets for birthday and block parties, and used social media during to inform the public about Fire Safety messages and news. ^P
- Updated the Department's five-year strategic plan, annual report, and standards of response coverage. ^P
- Completed the continuity of operations plan. ^P
- Partnered with the City's Human Resources Division and the Board of Fire and Police Commissioners to conduct a testing process and establish a new Fire Lieutenant and Firefighter eligibility list. ^P
- Updated the Department's succession plan. ^P

2021 OBJECTIVES

- Support enhancements and amendments to the City's diversity, inclusivity, and equity policies. ^A
- Continue community outreach through various programs throughout the year such as the annual pancake breakfast/open house, blood donation drives, CPR instruction, Citizen Fire Academy, smoke detector and battery installations, blood pressure checks, and station tours subject to the State's Restore Illinois COVID-19 pandemic plan. ^C
- Partner with the City Manager's Office, Community Development, and Public Works to complete the engineering and design phases for construction of a new Ravinia fire station in 2022. ^A
- Review and update intergovernmental agreements with auto and mutual aid companies by the end of the first quarter. ^F
- Analyze call statistics to ensure response times and service levels are adequate throughout the year. ^P
- Conduct the Department's fourth Citizens Fire Academy in the fourth quarter. ^C

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

FIRE DEPARTMENT EMERGENCY MEDICAL SERVICES

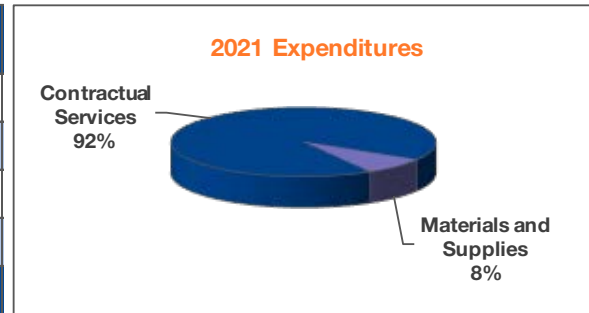


Account Code: 111.04.020
Budgeted Full-time Equivalent Positions: 9

PURPOSE

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	101,600	92,400	92,400	254,000
Materials and Supplies	19,300	21,700	21,200	22,200
Capital	34,200	36,000	36,000	0
TOTAL	155,100	150,100	149,600	276,200



2020 OBJECTIVES ACCOMPLISHED

- Responded to 2,408 emergency medical calls throughout the year. ^P
- Replaced one cardiac defibrillator as part of the department's equipment replacement program. ^P
- Paramedics received re-certification in Advanced Life Cardiac Support (ACLS).^P
- Incorporated capnography as a diagnostic tool for respiratory and cardiac patients. ^P
- Re-certified all personnel in Cardiopulmonary Resuscitation (CPR).
- Created and utilized a COVID-19 pandemic decontamination corridor with a portable shower and aerosol biohazard misting for personnel and equipment.
- Fit-tested all members to the proper size of N95 masks.

2021 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 by the end of the fourth quarter. ^P
- Complete paramedic training utilizing King Vision LED Video Laryngoscope advanced airway training to enable our prehospital providers the latest in technology to assist respiratory patients.
- Evaluate the implementation of training and certifying paramedics in Basic Trauma Life Support (BTLS) ^P
- Develop an Apparatus Committee to prepare a specification for a new ambulance in 2022. ^{F, P}

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

FIRE DEPARTMENT

FIRE SUPPRESSION AND TRAINING



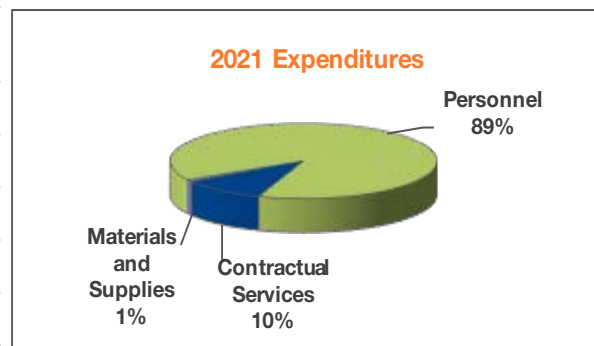
Account Code: 111.04.022

Budgeted Full-time Equivalent Positions: 39.0

PURPOSE

The Fire Suppression and Training Division is responsible for making Firefighters proficient through instruction and hands-on practice in the operation of equipment 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 two front-line engines, 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.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	6,135,500	6,529,200	6,529,200	6,423,700
Contractual Services	240,000	231,000	231,000	746,600
Materials and Supplies	69,600	65,400	65,400	65,400
Capital	-	-	-	98,000.00
TOTAL	6,445,100	6,825,600	6,825,700	7,333,800



2020 OBJECTIVES ACCOMPLISHED

- Certified three members as vehicle machinery technicians and in advanced rope operations. ^P
- Certified nine firefighters to the basic fire officer level. ^P
- Compiled more than 19,445 training hours including events from 370 competencies. ^P
- Certified two members as Fire Apparatus Engineers. ^P

2021 OBJECTIVES

- Certify all personal to operations level – Elevator Systems and Emergency Operation. ^P
- Certify all personnel to operations level – Man in Machine/Impalement Emergencies. ^P
- Train department members on the operation of the new tower ladder. ^P
- Continue the in-house program for company officer development involving sworn personnel who desire to achieve the next rank or acting status for that rank by the end of the fourth quarter. ^P
- Maintain over 16,000 training hours by sworn personnel in all competencies by the end of the fourth quarter. ^P
- Begin design and construction of a one-story training house.
- Complete two live fire evolutions with auto-aid departments.
- Develop and implement training programs for surrounding departments at the City's training facility.

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

FIRE DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
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111.019 Fire Administration

111.04.019.5101	Full Time Labor	417,300	406,400	406,400	315,000
111.04.019.5102	Part Time Labor		12,700	12,700	48,300
111.04.019.5201	FICA	4,900	4,500	4,500	3,000
111.04.019.5202	Medicare	6,000	6,100	6,100	5,300
111.04.019.5203	IMRF	4,800	6,300	6,300	3,800
111.04.019.5206	PPO Health/Dental Plan	50,600	48,800	48,800	37,000
111.04.019.5209	Life Insurance	400			
111.04.019.6201	Professional Development	1,300	1,000	1,000	1,000
111.04.019.6202	Membership Dues	8,200	6,700	6,900	6,700
111.04.019.6203	Postage	200	100	100	100
111.04.019.6205	Photo & Printing	900	900	900	900
111.04.019.6206	Receptions & Ceremonials	1,500	1,500	1,500	1,500
111.04.019.6211	Employee Appreciation	700	700	700	700
111.04.019.6212	Education & Training	700	1,300	1,300	1,300
111.04.019.6215	Repairs		400	400	300
111.04.019.6216	Maintenance of Equipment	19,900	18,900	18,900	19,000
111.04.019.6305	Utilities - Mobile Phones	3,900	3,500	3,500	3,500
111.04.019.6404	Equipment Charges	10,800	10,500	10,500	41,700
111.04.019.6405	IT Charges	124,800	105,500	105,500	117,500
111.04.019.6501	Supplies - Books & Periodicals		300	300	300
111.04.019.6502	Supplies - Office	2,400	2,500	2,500	2,500
111.04.019.6512	Supplies - Department	300	300	300	300
111.04.019.6513	Business Expenses	2,000	1,500	1,500	1,500
111.04.019.6604	Furnishings & Small Equipment	400	400	400	400
Total Fire Administration		661,700	640,600	641,000	611,500

111.020 Fire Emergency Medical

111.04.020.6106	Professional Services - Medical	15,900			19,800
111.04.020.6107	Professional Services -Other	26,300	31,700	31,700	31,700
111.04.020.6212	Education & Training	9,900	11,000	11,000	11,000
111.04.020.6215	Repairs		200	200	200
111.04.020.6216	Maintenance of Equipment	800	2,000	2,000	2,000
111.04.020.6404	Equipment Charges	48,800	47,500	47,500	189,300
111.04.020.6501	Supplies - Books & Periodicals	1,500	1,000	500	1,500
111.04.020.6503	Supplies - Clothing	700	700	700	700
111.04.020.6507	Supplies - Chemicals	1,900	2,000	2,000	2,000
111.04.020.6508	Supplies - Medical & Lab	10,400	12,500	12,500	12,500
111.04.020.6510	Supplies - Small Tools	700	1,000	1,000	1,000
111.04.020.6512	Supplies - Department	1,200	1,500	1,500	1,500
111.04.020.6604	Furnishings & Small Equipment	2,900	3,000	3,000	3,000
111.04.020.7104	Machinery & Equipment	34,200	36,000	36,000	
Total Fire Emergency Medical		155,100	150,100	149,600	276,200

111.022 Fire Suppression and Training

111.04.022.5101	Full Time Labor	4,832,600	5,296,100	5,296,100	5,149,000
111.04.022.5103	Over Time Labor	412,900	300,000	300,000	307,500
111.04.022.5201	FICA	900			
111.04.022.5202	Medicare	73,200	81,100	81,100	79,100
111.04.022.5206	PPO Health/Dental Plan	810,600	852,000	852,000	888,000

FIRE DEPARTMENT EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.04.022.5209 Life Insurance	5,400			
111.04.022.6107 Professional Services -Other	1,700	2,000	2,000	2,000
111.04.022.6202 Membership Dues	8,300	8,300	8,300	8,300
111.04.022.6209 Laundry & Uniforms	500	800	800	800
111.04.022.6212 Education & Training	37,300	24,600	24,600	24,600
111.04.022.6216 Maintenance of Equipment	14,700	22,500	22,500	22,500
111.04.022.6304 Utilities - Telephone		100	100	100
111.04.022.6404 Equipment Charges	177,500	172,700	172,700	688,300
111.04.022.6501 Supplies - Books & Periodicals	1,400	400	400	400
111.04.022.6503 Supplies - Clothing	43,000	44,300	44,300	44,300
111.04.022.6504 Supplies - Repairs	200	1,600	1,600	1,600
111.04.022.6505 Supplies - Maintenance	300	300	300	300
111.04.022.6507 Supplies - Chemicals		1,800	1,800	1,800
111.04.022.6510 Supplies - Small Tools	4,100	3,400	3,400	3,400
111.04.022.6512 Supplies - Department	15,300	10,700	10,700	10,700
111.04.022.6604 Furnishings & Small Equipment	5,300	3,000	3,000	3,000
Total Fire Suppression and Training	6,445,100	6,825,600	6,825,700	7,333,800

General Fund Total for Fire Department	7,262,000	7,616,300	7,616,200	8,221,500
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222.089 Fire Equipment Maintenance

222.04.089.5101 Full Time Labor	108,900	90,800	90,800	90,500
222.04.089.5103 Over Time Labor		800	800	800
222.04.089.5201 FICA	6,700	5,700	5,700	5,700
222.04.089.5202 Medicare	1,600	1,300	1,300	1,300
222.04.089.5203 IMRF	3,000	7,800	7,800	7,100
222.04.089.5206 PPO Health/Dental Plan	16,900	17,800	17,800	18,500
222.04.089.5209 Life Insurance	100			
222.04.089.5216 Change in OPEB Obligation	27,200			
222.04.089.6107 Professional Services -Other	300	600	600	600
222.04.089.6212 Education & Training	300	400	300	400
222.04.089.6215 Repairs	28,100	10,000	10,000	9,700
222.04.089.6216 Maintenance of Equipment	3,700	5,000	5,000	5,000
222.04.089.6501 Supplies - Books & Periodicals		100	100	400
222.04.089.6503 Supplies - Clothing	200	300	300	300
222.04.089.6510 Supplies - Small Tools		100	100	100
222.04.089.6512 Supplies - Department	44,700	45,000	45,000	45,000
222.04.089.6514 Gas, Oil & Anti-Freeze	38,100	44,000	44,000	44,000
222.04.090.7104 Machinery & Equipment		775,000	775,000	1,090,000
Total Fire Equipment Maintenance	279,800	1,004,600	1,004,500	1,319,300

Fire Department Total All Funds	7,541,700	8,621,000	8,620,700	9,540,800
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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

COMMUNITY DEVELOPMENT OVERVIEW



The Community Development Department consists of two divisions that provide regulatory, planning, and program management services related to land use, development and housing. 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, Sustainability Advisory Group, Plan and Design Commission, and the Zoning Board of Appeals regarding discretionary land use considerations, program administration, and related policy matters.

Development Assistance

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

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

BY THE NUMBERS

The Building Division's front-line customer service staff responded to 57 customer calls and 19 customer visits per day on average.

The Planning Division authored 92 technical reports for 65 public meetings.

Plan Review, Inspection and Enforcement Services

Over the past year¹, the Building Division reviewed plans and issued 4,138 permits for construction activity, including the completion of major projects: the Highland Park Theater redevelopment; the Capital Senior Housing 86-suite development; a 22-unit, four-story multi-family building at 815 Laurel; an eight-unit, condominium at 1645 McGovern Street; Highland Park Community Nursery School & Day Care Center; the ongoing construction of the 161-unit development at 1850 Green Bay Road (Albion I), the 30-unit development at 555 Roger Williams, and the 20-unit development at Oakwood Residences.

BY THE NUMBERS

The Building Division issued:

- 4,138 permits issued
- 10,624 building & property maintenance inspections
- 3,986 life safety inspections

The Department conducted 10,624 of non-fire prevention-related inspections, a decrease of 5.5%, year-over-year. Staff completed 11,245 inspections during the previous reporting cycle August, 2018 – July, 2019, which was down from a record-high of approximately 12,500 inspections in 2016-2017. That high occurred when there were a number of major construction projects, such as McGovern House and multiple projects at Highland Park Hospital. The COVID pandemic reduced the number of inspections in the Spring of 2020.

¹ August 2019 through July 2020

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 team to ensure that development projects meet City regulations for matters that come before a Commission. The Division produced and presented 92 detailed reports regarding development considerations at 65 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. Three significant highlights of 2019-2020 policy work included the presentation for adoption of three major city planning documents: the five-year update of the City's Bike/Walk 2030 Plan, titled MoveHP; the Ravinia Streetscape Plan was adopted and both street light and street furnishing investments were completed; and the City's first-ever Preservation Plan was developed. Other policy development includes analysis of experiential business uses, downtown zoning, and other zoning code matters; amendments to the subdivision ordinance; completion of a comprehensive City Building Code update to the latest International Code Standard (ICC 2018), which includes the adoption of the latest ICC Energy Conservation Code for increased energy efficiency in new construction consistent with the City's Sustainability Plan objectives; and the commencement of historic resource surveys, utilizing a State of Illinois Certified Local Government (CLG) grant.

COMMUNITY DEVELOPMENT IMPACT

The City implemented new 2018 ICC building and other codes that regulate permitting. Created additional "How To" publications that help highlight new code provisions and recent changes to the department's streamlined processes. All of these operational improvements benefit residents and customers by streamlining the process when working with multiple divisions.

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 167 affordable rental units serving seniors and families through four non-profit housing associations³. The Planning Division also works closely with Community Partners for Affordable Housing (CPAH) to perform yearly tenant income verifications and new tenant eligibility evaluations for inclusionary units (separate from HC properties).

Since 2003, the City's affordable housing program has leveraged the development of 60 privately-owned affordable units through grants to CPAH, its non-profit affordable housing partner. CPAH is then able to leverage additional resources from private and public sources, including Lake County, the State of Illinois, and the Federal government to purchase, repair, and develop units that will remain affordable in perpetuity.

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

² Planning staff, in partnership with Public Works Engr., advise the Sustainability Advisory Group on regulatory matters.

³ Peers, Ravinia, Sunset Woods and Walnut Place.

COMMUNITY DEVELOPMENT OVERVIEW



The City has the commitment for another 29 units⁴ within market-rate projects currently under construction, or approved through the planned development process. These units, along with scattered site units created through CPAH, contribute to the City's goal of increasing the number of affordable housing by 80⁵ units to achieve the minimum requirements of the Affordable Housing Planning and Appeals Act. The City will achieve this long-term goal, in part, through its inclusionary housing requirements by which a minimum of 15%⁶ of all new residential units must be made affordable or the developers of residential projects must contribute to the Housing Trust Fund to provide the resources needed to create affordable units.

Rental Registration

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

Plan-making & 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 2019-2020, including a Ravinia streetscape plan, a five-year update of the City's Bike/Walk 2030 plan, the commencement of Crossroads and Laurel – Deerfield - McGovern subarea land use and zoning planning initiatives, and the creation of a Preservation Plan, working with the Historic Preservation Commission.

The City made major investments in its historic preservation programming through a series of new surveys and planning. The department completed historic surveys of the City's oldest residential neighborhoods with a new Midcentury modern component of evaluation and analysis. The City commenced a historic survey of the Sunset Terrace neighborhood for the first time, working in partnership with the Illinois State Historic Preservation Office (SHPO) regarding mitigation funding tied to the Karger Center redevelopment. The City adopted its first-ever Preservation Plan, outlining a five-year strategy for programming, education, and preservation work in the City. The department modified its successful annual awards program by adjusting to COVID-19 conditions, while still recognizing citizens' contributions to the community's history in 2020.

COMMUNITY DEVELOPMENT IMPACT

The City received Certified Local Government (CLG) grant funds from the State of Illinois for historic neighborhood surveys and mitigation funds from the State Historic Preservation Office (SHPO) for the first ever inventory and assessment of the Sunset Terrace neighborhood. These State funds helped leverage the City's budget and achieve important preservation work, more quickly, for the community.

COMMUNITY DEVELOPMENT IMPACT

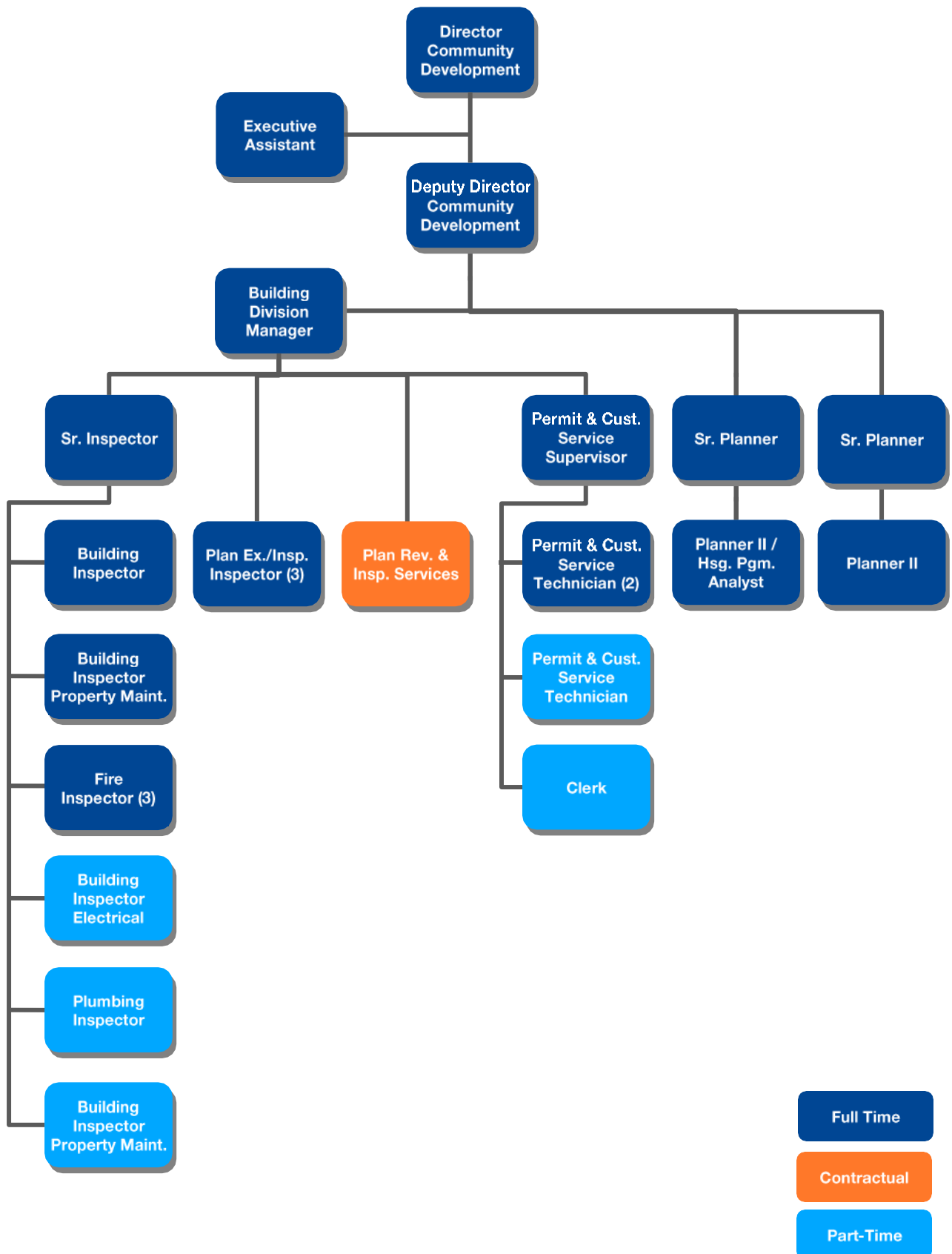
Staff completed a multi-year assessment of the City's inclusionary housing program and facilitated policy discussions with the Housing and Plan & Design Commissions. Further work culminated in a presentation to the City Council on the City's housing efforts in the past two decades, and outlined amendments to the current program. Additional program evaluations will continue.

⁴ The 29 units include, four ownership units: one unit in 1645 McGovern (recently completed), three in the Oakwood Residences (pending construction); and 25 rental units: three units at 815 Laurel (recently completed), five units at 555 Roger Williams Ave., (under construction), and 17 units at 1850 Green Bay Road (under construction).

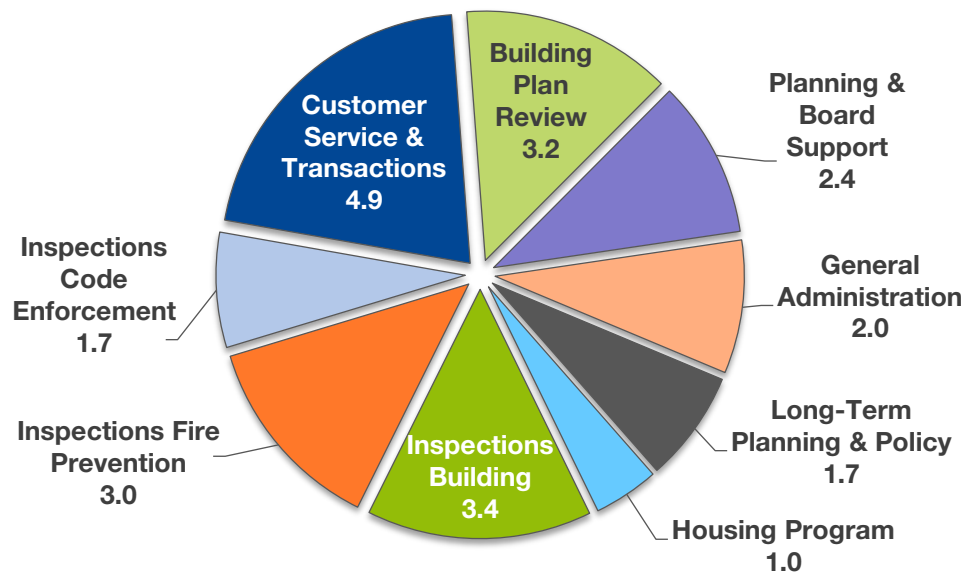
⁵ The 80 unit goal is from the Illinois Housing Development Authority's (IHDA) 2019 update of statewide data; that represents the most current data. Achieving this number of units will bring the City's total proportion of housing units that are affordable to 10% as required by the Affordable Housing Planning and Appeals Act.

⁶ 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%.

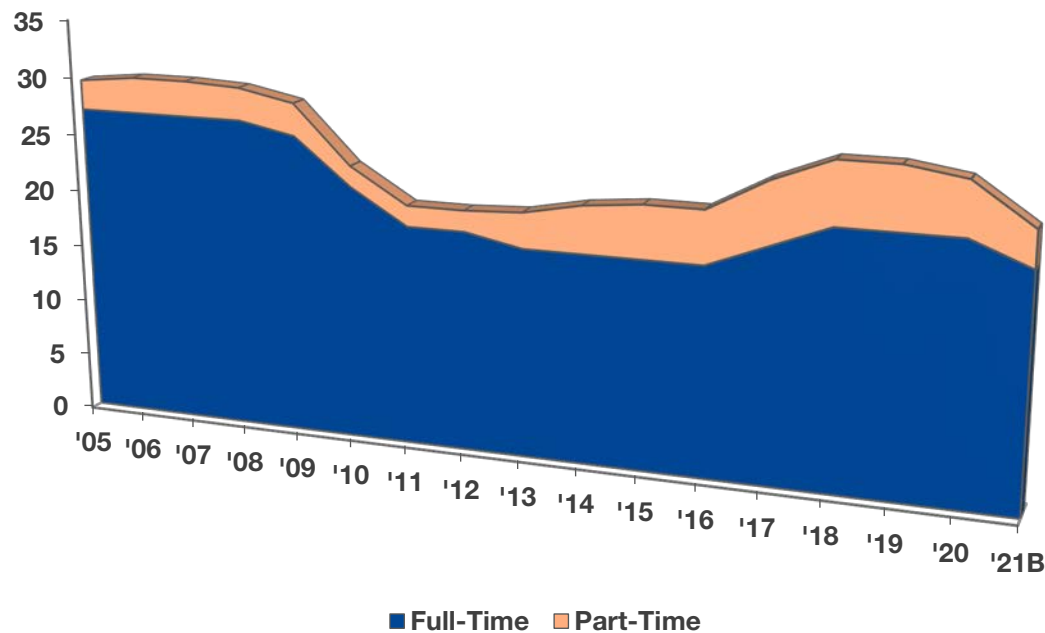
COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART



Full-time Equivalent by Functional Area



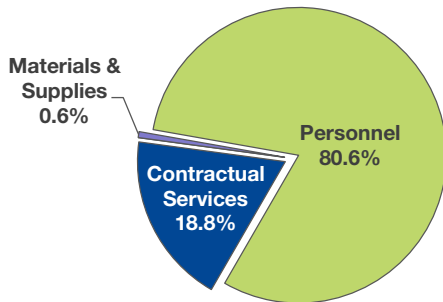
Personnel History



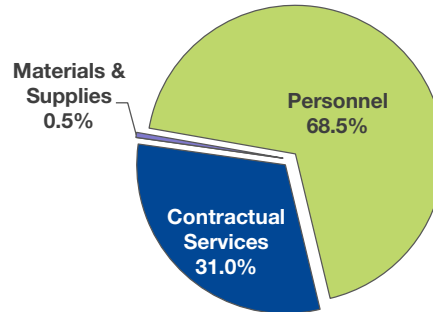
COMMUNITY DEVELOPMENT DEPARTMENT BUDGET SUMMARY



Total 2021 Expenditures



General Fund 2021 Expenditures



Expenditures by Program	Pg. No.	Total 2019 Actual	Total 2020 Budget ^{5,7}	Total 2020 Estimate	Total 2021 Budget ^{6,7}	Increase / (Decrease) '21 Bud. vs. '20 Est.	
						Dollar	Percent
Building Division	188	2,082,400	2,287,800	2,266,000	2,201,700	(64,300)	-2.8%
Planning Division	189	909,900	952,600	942,300	839,900	(102,400)	-10.9%
Historic Preservation Commission ²	218	12,300	51,200	48,600	26,500	(22,100)	-45.5%
Housing Commission	219	7,500	9,200	7,000	7,300	300	4.3%
Plan and Design Commission	221	19,300	32,500	19,900	21,000	1,100	5.5%
Zoning Board of Appeals	225	9,400	12,900	10,300	12,900	2,600	25.2%
Total General Fund		3,040,700	3,346,200	3,294,100	3,109,300	(184,800)	-5.6%
Tax Increment Fin. (TIF) - Ravinia ³	289	1,277,900	970,700	970,700		(970,700)	-100.0%
Total Other Government Funds		1,277,900	970,700	970,700	-	(970,700)	-100.0%
Housing Trust Fund ⁴	347	196,200	422,100	375,600	608,400	232,800	62.0%
Total Fiduciary Funds		196,200	422,100	375,600	608,400	232,800	62.0%
Total All Funds¹		4,514,800	4,739,000	4,640,300	3,717,700	(922,600)	-19.9%

Notable Budget Variances:

1. Building and Planning Divisions - Personnel changes are consistent with the City's Covid-19 pandemic economic response plan, the City's compensation plan, anticipated higher insurance costs, and 27 pay periods in 2020 vs. 26 pay periods in 2021, a typical year, plus additional variances as noted below.
2. Historic Preservation Commission – architectural / historic resource survey.
3. TIF – 2020 transfer to General Fund to pay back the General Fund for partially paying for the TIF's professional services in 2019.
4. Housing Trust Fund – higher activities programming cost for scattered site/grants (CPAH).
5. The Community Development 2020 General Fund Budget was \$3.6 million prior to being reduced by \$259,200 to \$3.3 million due to the City's response plan to the Covid-19 pandemic economic impact.
6. The Community Development General Fund 2021 Budget is \$496,100 lower than the 2020 Budget prior to reduction.
7. The Community Development 2020 budget reduction due to the COVID-19 pandemic included staff reduction by 3.44 full-time equivalents or 13%, with 2021 staffing planned flat vs. the reduced 2020 staffing level.

See Glossary of Terms and Funds in the Appendix.

COMMUNITY DEVELOPMENT PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure ¹	2019 Actual	2020 Target	2020 Estimate	2021 Target
Public Safety	Ensure that plans are consistent with Code and reviewed on a timely basis	Proportion of small residential / misc ² plans reviewed within 12 business days	78%	75%	95%	75%
		Proportion of Commercial and large Residential plans reviewed within 15 business days	84%	75%	95%	75%
	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 ³	69%	90%	100%	90%
		Percent of Initial Life Safety Inspections Completed ⁴	100%	100%	85% ⁴	100%
Community Vibrancy	Ensure timely permit issuance for complete applications	Proportion of complete applications issued a permit within two business days of plan review approval ⁵	61%	90%	100%	90%
	Ensure residents of affordable housing developments managed by the City are satisfied with their housing	How likely is it that you would recommend this community (the housing development you live in) to a friend or family member?	N/A ⁶	TBD ⁶	60%	N/A ⁶
	Secure additional affordable housing units	Number of units (ownership / rental) obtained through grantmaking	0/1	2/1	2/3	6/0

Notable performance measure comments:

1. The Department performance measure included in this budget document 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. The standard of performance was changed from 7 to 12 days in 2019 as part of FY20 development.
3. Based on a sample of scheduling data. This metric relates to construction-related inspection requests and does not include property maintenance inspections.
4. 100% of all initial life safety inspections were conducted in Highland Park between 8/1/2019 and 7/30/2020. This metric includes standard proactive life safety inspections of buildings and facilities in Highland Park and Highwood, including elevators. However, due to COVID-19 impacts, the 2020 estimates are decreased.
5. All permit types.
6. This survey is typically conducted every other year; the 2020 survey had not yet been conducted in August.



OPERATIONAL PLAN

The Department's operational plan is focused on succession planning, new personnel training, and process efficiencies to better serve the public. The Department's management and supervisory team has been in their roles for less than four years. The majority of the Building Division's operational leadership has been in their positions less than three years. However, the Community Development department's leadership came to Highland Park with a great depth of experience in local government service. 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 COVID-19 and were able to convert all services and customer interactions to virtual, electronic, and via the mail within a matter of weeks. This recent progress represents the initial years of a five-year strategic plan to modernize the Department into one of the premiere Community Development operations in the region.

INFRASTRUCTURE INVESTMENT PLAN

The Department's long-term infrastructure plan includes investments in electronic records, telephone automation, mobile computer technology, and the customization and implementation of database systems. These efforts are part of a larger strategy to reduce the time consumed performing operational tasks – with better, more modern tools the department can further streamline processes and improve customer service delivery. In 2019 the City began the process of acquiring new enterprise resource planning (ERP) software, and in 2020 the Community Development department began preparing for its two year implementation, particularly focused on the permitting and inspection module named EnerGov.

The City's ERP system is the main tool staff use to document and track the progress of development projects, primarily used in managing all permits and inspection workflow – and used by *every* employee in Community Development. Tyler's EnerGov 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.

PERSONNEL PLAN

In previous years the Department began implementing a reorganization of personnel by the creation of five supervisory positions, each leading an operational unit. The Department's operational units are supplemented by three additional sources of labor, including over-time hours, seasonal employees as “surge staffing,” and the use of third-party, external contracting firms. 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.

The Department's re-organization included these features because they are more nimble and adaptable, which better positions the City to adjust as necessary to shifts in demand for permitting, inspections, and other planning and building services. In 2020, COVID-19 tested that design when Illinois went into “stay at home” provisions in March, which is typically the beginning of the initial rush of permit applications and building plan submittals. The Department was able to respond by forgoing the use of temporary, seasonal employees, whom typically begin permitting season work in April and May.

Further, the Department was able to address more building plan reviews internally and access outside contract service companies less than past years, which also contributed to faster review times and enhanced customer service. Both of these steps meant permit customers were dealing directly with City employees, which was a considerable benefit as everyone was navigating a change to electronic services and virtual interactions. Finally, as Illinois began to re-open under Phase 4 in July, the Department then began to see a large increase and high-volume of permit applications; the use of available over-time then became critical so employees were available to ensure turnaround times and issuance standards were met. The COVID-19 environment in 2020 was the first, true test of the department's reorganization in these regards and the outcomes demonstrated the value and reliability of the organization's design.

COMMUNITY DEVELOPMENT BUILDING DIVISION



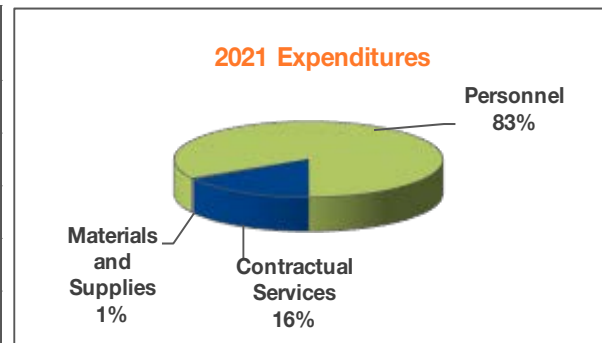
Account Code: 111.05.023

Budgeted Full-time Equivalent Positions: 17.40

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	1,718,900	1,930,100	1,930,100	1,834,100
Contractual Services	347,800	344,700	324,900	356,000
Materials and Supplies	15,700	13,000	11,000	11,700
Capital	-	-	-	-
TOTAL	2,082,400	2,287,800	2,266,000	2,201,700



2020 OBJECTIVES ACCOMPLISHED

- Issued 4,138 permits and performed 10,624 inspections through various phases of construction and code enforcement activities. Customer service staff responded to nearly 15,072 calls and over 3,531 walk-up visits, averaging about 57 customer calls and 19 in-person customers per day¹. The Fire Prevention Bureau conducted 3,986 inspections and all identified violations were corrected². ^P
- Amended the City's Building Code to the latest standard and provided new code orientation and outreach to the contractor community. ^C
- Implemented electronic services to accommodate pandemic conditions while maintaining customer service.
- Cross-trained staff in key areas to provide greater customer service and organizational flexibility. ^C
- Continued performing organizational assessments, document and map business processes, and implementing tactical improvements to building operations, including the creation of training materials. ^C
- Conducted multiple procurement processes for contract building-related services to provide surge capacity and specialty plan review/inspection services, as needed. ^F
- Started implementing the Community Development module of the City's new ERP system. ^F

2021 OBJECTIVES

- Support enhancements and amendments to the City's diversity, inclusivity, and equity policies. ^A
- Review and process permit applications and administer land use and construction codes effectively.
- Continue implementing the Community Development module of the City's new ERP system for permitting, plan review, and inspections operations. ^{CF}
- Continue adapting department operations to provide best in class customer service and electronic building services in a COVID-19 pandemic operating environment. ^{CF}
- Continue cross-training program, in multiple personnel functions, for improved customer service. ^F
- Register rental properties by second quarter through Rental Registration program. ^C
- Provide building and zoning code seminar for contractors, developers, and architects. ^C

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

¹ For the time period, Aug. 2019 thru Jul. 2020; after March 13, 2020 COVID-19 eliminated all walk-in customers from this data.

² For the time period, Aug. 2019 thru Jul. 2020

COMMUNITY DEVELOPMENT PLANNING DIVISION



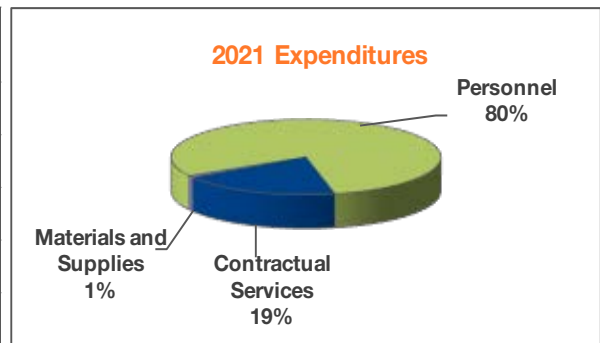
Account Code: 111.05.024

Budgeted Full-time Equivalent Positions: 5.5

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	763,300	798,900	798,900	671,100
Contractual Services	140,000	145,700	140,400	161,600
Materials and Supplies	6,500	8,000	3,100	7,200
Capital	-	-	-	-
TOTAL	909,900	952,600	942,300	839,900



2020 OBJECTIVES ACCOMPLISHED

- Ongoing administration and advisement for four land use boards and commissions. ^C
- Prepared 92 technical reports and facilitated 65 public meetings and/or hearings. ^C
- Implemented operational changes necessary to perform development services remotely. Implemented a temporary street closure used for outdoor dining to help businesses during COVID-19 pandemic conditions.
- Updated the City's Bike Walk plan, titled MoveHP, recognizing the City's active transportation achievements and providing a five-year update that will serve as a roadmap for future investment. ^{C, I}
- Researched emerging trends in downtown commercial uses and recommended amendments to the City's zoning code, including the POSO. ^C
- Completed implementation of the lighting portion of the Ravinia District streetscape plan as well as partnering with SSA #17 to purchase and install new street furnishings. ^{C, I}
- Completed a series of historical surveys in the City's core residential neighborhoods, utilizing a State of Illinois reimbursement grant through its Certified Local Government program. The City also commenced an additional survey in the Sunset Terrace neighborhood. Developed the City's first-ever Preservation Plan, working closely with the Historic Preservation Commission. ^C
- Promoted participation in the U.S. Census 2020, including grant-funded outreach and signage. ^C
- Commenced comprehensive strategic planning initiative related to the City's housing program. ^{C, F}
- Commenced two Area Planning Initiatives – Crossroads and Laurel, Deerfield & McGovern. ^{C, F}
- Began implementing the Community Development module of the City's new ERP system. ^F

2021 OBJECTIVES

- Support enhancements and amendments to the City's diversity, inclusivity, and equity policies. ^A
- Complete a Preservation Action and Outreach Plan that guides historic resource surveys, improves historic preservation programming and enhances public education and outreach. ^C
- Complete strategic planning initiative related to the City's Housing Program. ^C
- Complete Subarea Land Use & Zoning planning initiatives for Crossroads and Laurel Deerfield & McGovern area to encourage economic growth. ^C
- Continue implementing the Community Development module of the City's new ERP system to improve operations. ^F

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

COMMUNITY DEVELOPMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.023 Building				
111.05.023.5101 Full Time Labor	1,099,600	1,178,900	1,178,900	1,111,000
111.05.023.5102 Part Time Labor	120,400	193,500	193,500	188,100
111.05.023.5103 Over Time Labor	67,300	62,000	62,000	63,600
111.05.023.5201 FICA	77,100	88,200	88,200	83,700
111.05.023.5202 Medicare	18,200	20,800	20,800	19,800
111.05.023.5203 IMRF	72,700	115,900	115,900	99,700
111.05.023.5206 PPO Health/Dental Plan	262,200	270,700	270,700	268,300
111.05.023.5209 Life Insurance	1,300			
111.05.023.6107 Professional Services -Other	154,600	147,800	130,500	145,000
111.05.023.6201 Professional Development	6,600	7,500	7,500	7,500
111.05.023.6202 Membership Dues & Licenses	800	1,400	1,400	1,400
111.05.023.6203 Postage	1,700	3,000	200	400
111.05.023.6205 Photo & Printing	2,400	4,000	4,000	4,000
111.05.023.6210 Activities Programming Costs	300	4,000	4,000	4,000
111.05.023.6211 Employee Appreciation	700	1,000		800
111.05.023.6216 Maintenance of Equipment		300	300	300
111.05.023.6305 Utilities - Mobile Phones	12,000	11,000	12,300	13,600
111.05.023.6404 Equipment Charges	52,600	59,700	59,700	62,000
111.05.023.6405 IT Charges	116,200	105,000	105,000	116,900
111.05.023.6501 Supplies - Books & Periodicals	200	1,500	1,500	1,500
111.05.023.6502 Supplies - Office	5,600	6,500	5,000	5,700
111.05.023.6503 Supplies - Clothing	2,900	2,000	2,000	2,000
111.05.023.6512 Supplies - Department	2,200	1,000	500	500
111.05.023.6513 Business Expenses	800	1,000	1,000	1,000
111.05.023.6604 Furnishings & Small Equipment	1,500	500	500	500
111.05.023.6606 Computer Software & Hardware	2,600	500	500	500
Total Building	2,082,400	2,287,800	2,266,000	2,201,700

111.024 Planning				
111.05.024.5101 Full Time Labor	548,500	566,900	566,900	495,800
111.05.024.5102 Part Time Labor	30,800	29,500	29,500	
111.05.024.5201 FICA	33,900	36,200	36,200	29,900
111.05.024.5202 Medicare	8,100	8,600	8,600	7,200
111.05.024.5203 IMRF	31,500	46,600	46,600	36,400
111.05.024.5206 PPO Health/Dental Plan	109,900	110,900	110,900	101,800
111.05.024.5209 Life Insurance	600			
111.05.024.6107 Professional Services -Other	11,300	19,900	17,100	19,900
111.05.024.6201 Professional Development	5,300	6,100	1,300	5,700
111.05.024.6202 Membership Dues	3,700	6,500	6,500	6,500
111.05.024.6203 Postage	2,300	3,100	5,000	5,500
111.05.024.6205 Photo & Printing		1,000	1,000	1,000
111.05.024.6211 Employee Appreciation	700	600		600
111.05.024.6305 Utilities - Mobile Phones			1,000	1,900
111.05.024.6404 Equipment Charges	4,500	5,100	5,100	5,300
111.05.024.6405 IT Charges	112,300	103,500	103,500	115,300
111.05.024.6501 Supplies - Books & Periodicals	100	400	300	300
111.05.024.6502 Supplies - Office	4,800	5,500	1,500	5,500

COMMUNITY DEVELOPMENT EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.05.024.6503 Supplies - Clothing	300	300	300	300
111.05.024.6513 Business Expenses		300	100	300
111.05.024.6604 Furnishings & Small Equipment	600	800		
111.05.024.6606 Computer Software & Hardware	800	900	900	900
Total Planning	909,900	952,600	942,300	839,900

111.039 Historic Preservation Commission

111.09.039.6107 Professional Services -Other	11,500	49,200	47,400	24,200
111.09.039.6202 Membership Dues	200	400	400	400
111.09.039.6204 Advertising	200	200	200	200
111.09.039.6205 Photo & Printing		1,000	500	1,000
111.09.039.6212 Education & Training	100			400
111.09.039.6501 Supplies - Books & Periodicals		100	100	100
111.09.039.6513 Business Expenses	300	300		300
Total Historic Preservation Commission	12,300	51,200	48,600	26,500

111.040 Plan and Design Commission

111.09.040.6107 Professional Services -Other	17,500	30,000	18,500	18,500
111.09.040.6204 Advertising	1,700	2,000	1,200	2,000
111.09.040.6501 Supplies - Books & Periodicals		200	200	200
111.09.040.6502 Supplies - Office		100		100
111.09.040.6513 Business Expenses	100	200		200
Total Plan Commission	19,300	32,500	19,900	21,000

111.041 Housing Commission

111.09.041.6107 Professional Services -Other	5,900	6,900	6,400	6,400
111.09.041.6202 Membership Dues		200	200	200
111.09.041.6210 Activities Programming Costs	500	500		500
111.09.041.6501 Supplies - Books & Periodicals		300	300	200
111.09.041.6513 Business Expenses	1,000	1,200		
Total Housing Commission	7,500	9,200	7,000	7,300

111.049 Zoning Board of Appeals

111.09.049.6107 Professional Services -Other	6,800	8,900	6,300	8,900
111.09.049.6204 Advertising	2,500	4,000	4,000	4,000
111.09.049.6513 Business Expenses		100	100	100
Total Zoning Board of Appeals	9,400	12,900	10,300	12,900

Community Development Total General Fund	3,040,700	3,346,200	3,294,100	3,109,300
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143 Tax Increment Financing - Ravinia Fund

143.06.069.6107 Professional Services -Other	1,234,200			
143.06.069.9201 Transfer to General Fund		291,100	291,100	
143.06.069.9229 Transfer to Briergate TIF Fund	43,700			
Total Tax Increment Financing - Ravinia Fund	1,277,900	970,700	970,700	-

COMMUNITY DEVELOPMENT EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
321 Housing Trust Fund				
321.05.094.5101 Full Time Labor			9,100	35,000
321.05.094.5102 Part Time Labor	28,300	36,300		
321.05.094.5201 FICA	1,800	2,300	600	2,200
321.05.094.5202 Medicare	400	500	100	500
321.05.094.6210 Activities Programming Costs	165,800	383,000	365,000	568,000
Total Housing Trust Fund	196,200	422,100	375,600	608,400

Community Development Total All Funds	4,514,800	4,739,000	4,640,300	3,717,700
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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.

The background of the page is a faded, light-colored photograph of the Highland Park City Hall. The building is a multi-story stone structure with a prominent central tower topped by a dome. Large trees with green foliage are visible in the foreground, partially obscuring the building. The text "PUBLIC WORKS" is overlaid in the upper center of the image.

PUBLIC WORKS

PUBLIC WORKS OVERVIEW



The Public Works Department provides high quality core services to residents and businesses in an effective, efficient, and professional manner. The Department's mission is to maintain, preserve, and protect the City's infrastructure resources, provide assistance to 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 Department is an American Public Works Association (APWA) accredited Department. It is organized into four Divisions: the Support Services Division overseeing Administration, Recycling Center, and Transit; the Operations Division overseeing Fleet/Equipment, Facilities, Forestry, Sewer, Streets and Water Distribution; the Engineering Division overseeing floodplain, steep slope zone, development projects, and 10-year Capital Improvement Planning for infrastructure improvements; and the Water Production Division overseeing the 24/7/365 operational Water Treatment Plant and backflow prevention program.

Efficient and Effective Programs

The Department delivers high-quality services inclusive of maintaining roads, bridges, water mains, sewers, and parkway trees; delivering potable drinking water; testing City facilities water quality; removing snow; and providing bus transit services including Pace, Ravinia Festival, and Senior Connector. The Department provides customer support and required assistance to Highland Park residents and businesses.

PUBLIC WORKS IMPACT

The Department managed the COVID-19 safety supplies for City employees to continue providing core services to residents and businesses.

COVID-19 Pandemic Assistance

The Department continues providing services by complying with safety protocols to ensure safety of employees and residents throughout the COVID-19 pandemic. The Department assisted businesses with road closures and outdoor dining setup. The Department partnered with the Police Department to install parking-related signs throughout the City's eastside. The Department continued focusing on one of the City core's priorities of infrastructure investment by contracting water main and sewer-related improvements. The Department procures and distributes COVID-19 safety supplies to City departments and cleans and disinfects City facilities and vehicles for the safety of employees and residents.

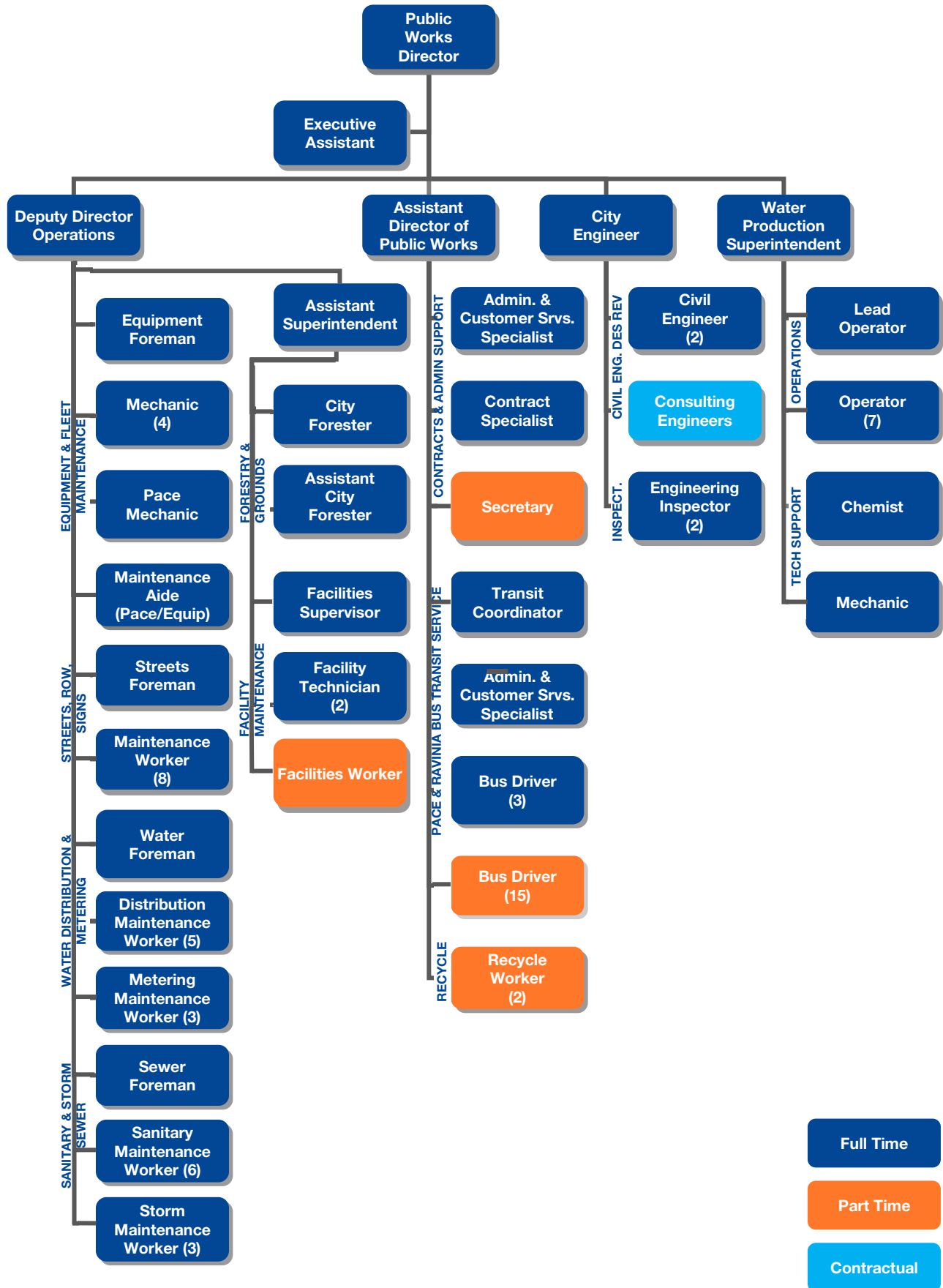
Flood Mitigation Efforts

The Department continues leading multi-jurisdictional efforts to address flooding. The City is partnering with the Army Corps of Engineers to conduct a targeted areas study for potential flood mitigation solutions. The Department cleared debris from the Skokie River and upgraded storm sewers with installation of backflow preventers in the Taylor-Perennial neighborhood. The Department is working with drainage districts for channel improvements that will minimize overbank flooding.

PUBLIC WORKS BY THE NUMBERS

The Department secured a \$200,000 grant from Lake County Stormwater Management Commission for flood relief efforts in the Taylor-Perennial neighborhood.

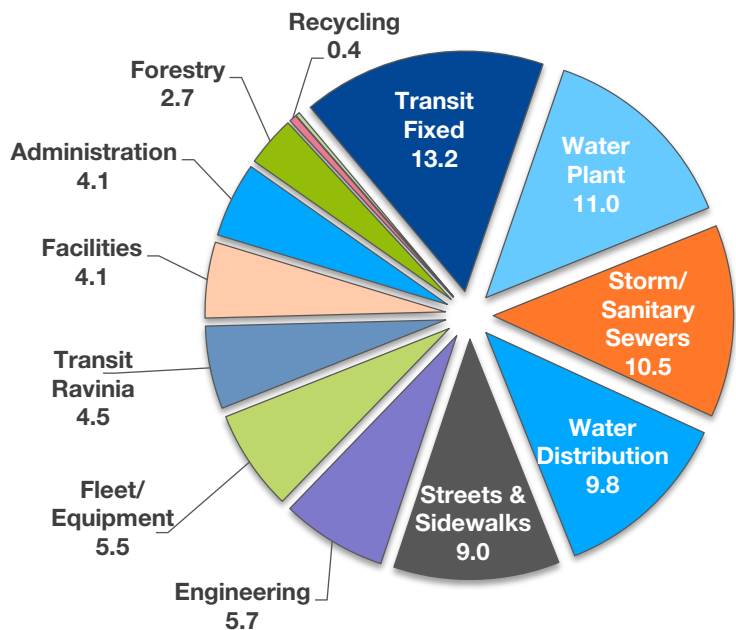
PUBLIC WORKS ORGANIZATIONAL CHART



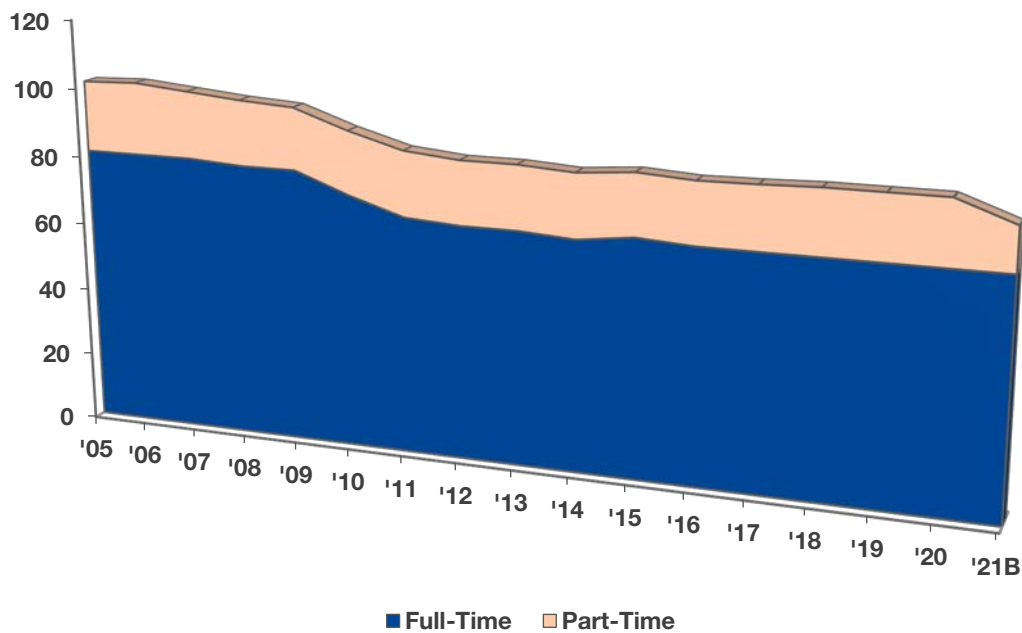
PUBLIC WORKS PERSONNEL



Full-time Equivalent by Functional Area

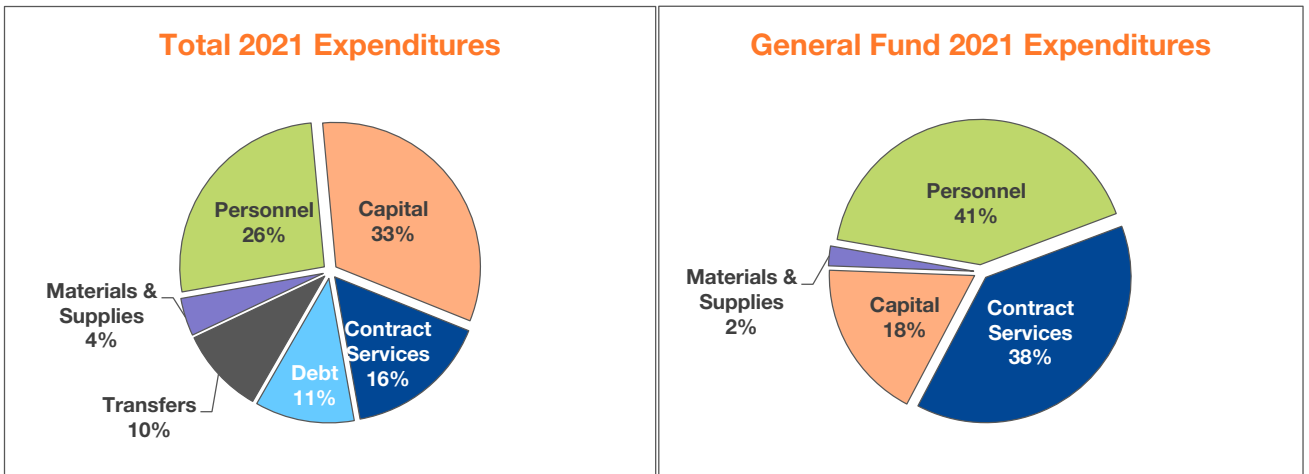


Personnel History



PUBLIC WORKS

DEPARTMENT BUDGET SUMMARY



Expenditures by Program	Pg. No.	Total 2019 Actual	Total 2020 Budget ^{6,8}	Total 2020 Estimate	Total 2021 Budget ^{7,8}	Increase / (Decrease) '21 Bud. vs. '20 Est. Dollar	Percent
Administration	200	657,700	728,000	722,300	742,400	20,100	2.8%
Engineering	201	842,000	851,600	850,500	889,500	39,000	4.6%
Forestry ²	202	1,000,200	905,100	905,700	969,900	64,200	7.1%
Building Maintenance ²	203	2,298,600	1,826,700	1,826,700	2,241,600	414,900	22.7%
Transportation Advisory Group	224	1,400				-	0.0%
Total General Fund		4,800,000	4,311,400	4,305,300	4,843,400	538,200	12.5%
Multi-Modal Transp. Fund	255	4,368,200	4,190,300	4,159,200	4,498,400	339,200	8.2%
Motor Fuel Tax Fund ³	265	900,400	1,643,500	1,643,500	1,643,500	-	0.0%
Total Other Govnmt. Funds		5,268,600	5,833,800	5,802,700	6,141,900	339,200	5.8%
Water Fund	297	9,277,000	14,281,000	14,264,800	11,858,300	(2,406,500)	-16.9%
Sewer Fund	309	5,167,800	8,665,400	8,665,400	6,537,500	(2,127,900)	-24.6%
Parking Maintenance Fund	319	362,400	407,200	406,700	577,100	170,400	41.9%
Total Enterprise Funds⁴		14,807,300	23,353,600	23,336,900	18,972,800	(4,364,100)	-18.7%
Street & Other Construction ^{4,5}	244	4,472,900	2,103,800	2,103,800	2,315,000	211,200	10.0%
Total Capital Fund		4,472,900	2,103,800	2,103,800	2,315,000	211,200	10.0%
Equip. Maint. & Replace.	334	1,262,500	1,440,700	1,428,300	1,510,800	82,500	5.8%
Total Internal Service Funds		1,262,500	1,440,700	1,428,300	1,510,800	82,500	5.8%
Total All Funds¹		30,611,300	37,043,400	36,977,000	33,783,900	(3,193,100)	-8.6%

Notable Budget Variances:

- Personnel changes are consistent with the City's Covid-19 pandemic economic response plan; the City's compensation plan and collective bargaining requirements; anticipated higher insurance costs; and 27 pay periods in 2020 vs. 26 pay periods in 2021, a typical year, plus additional variances as noted below.
- Bldg. Maint. and Forestry incl. \$625,000 Priority 1 Facilities upgrades, \$165,000 Bike Walk Plan 2030 imprvmnts. and \$75,000 EAB Removal/Planting. Year-to-year changes are consistent with the City's 10-year CIP.
- Motor Fuel Tax - Transfers consistent with the City's 10-year CIP funding plan and Rebuild IL funds.
- In addition to the changes noted in 1. above, the year-to-year variances for the Water, Sewer, Parking, Street & Other Constr. and Eqp. Funds are significantly due to capital and debt service, consistent with the City's 10-year CIP. Additional fund information is included in the designated fund and capital sections of this budget document.
- Street/Other Constr. imprvmnts. are for Streets (\$1.6 million), Bridges (\$290,000), Ravines (\$240,000), Ravinia Fire Station design (\$50,000), and Sidewalks (\$50,000).
- The Public Works (PW) 2020 Budget was \$44 million prior to being reduced by \$7 million to \$37 million due to the City's response plan to the Covid-19 pandemic economic impact.
- The PW 2021 Budget is \$10.4 million lower than the 2020 Budget prior to the COVID-19 budget reduction.
- The PW 2020 budget reduction due to the COVID-19 pandemic included staff reduction by 5.91 full-time equivalents or 7%, with 2021 staffing planned flat with the reduced 2020 staffing level.

See Glossary of Terms and Funds in the Appendix.

PUBLIC WORKS

PERFORMANCE MEASURES



City Objective	Department Goal	Performance Measure ¹	2019 Actual	2020 Target	2020 Estimate	2021 Target
Infrastructure Investment	Ensure the City's critical Infrastructure Plan is completed within budget and on schedule ^{2a}	Complete City capital projects. ^{2a}	Yes \$13.7M	Yes \$11.9M	Yes \$3.9M	Yes \$7.1M
		Manage contracts and professional services.	Yes \$2.0M	Yes \$2.5M	Yes \$2.5M	Yes \$2.5M
		Communicate capital projects during construction season via communication modalities.	Yes (12)	Yes (15)	Yes (15)	Yes (15)
	Increase on-time percentage of performing routine preventative maintenance of City vehicles	Maintain 218 vehicles per preventative maintenance schedule. ^{2c}	48.0%	50.0%	60.0%	55.0%
	Improve compliance for annual backflow prevention test reports.	There are approximately 3,000 residents with backflow prevention devices. Complete annual test and monitor reporting.	2,781	3,253	3,253	3,253
Community Vibrancy	Increase ridership on the Connector Bus Service ^{2b}	Assess the ridership area and expand as appropriate.	4,900	5,200	846	5,200
		Communicate bus service minimum of 4x/year.	4	5	3	5
	Improve plan review process and project flow coordination with Comm. Development	Single Family w/Detention or Floodplain = 1 week. Commercial = 2-3 weeks. SSZ = 1-2 weeks. Plats = 1 week. Items w/3rd Party Review = 4-6 weeks.	85%	90%	90%	90%

Notable performance measure comments:

- The Department performance measure included in this budget document reflect highlights of the Department's operations and are not all inclusive.
- The following capital projects or services were suspended during 2020 due to Covid-19 safety and financial constraints:
 - Capital - annual resurfacing, concrete and sidewalk repairs, and Central East-South Trinity Lot.
 - Service - Connector Bus Service.
 - 49% compliance in 2015.



OPERATIONAL PLAN

The Public Works Department is aggressive in providing infrastructure procurement services to 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 37 communities and provides services such as utility information, aerial images, and other pertinent infrastructure information.

The 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 include succession planning, training, and professional growth opportunities.

INFRASTRUCTURE INVESTMENT PLAN

The Department oversees an annual 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 residents to view real-time water use; sidewalk snow removal operations improvements; and MoveHP plan implementation for pedestrian 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 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 68 full-time employees and part-time employees equating to 12.7 full-time equivalents in its four divisions: Support Services, Operations, Engineering, and Water Production. The Support Services Division oversees Administration, 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.

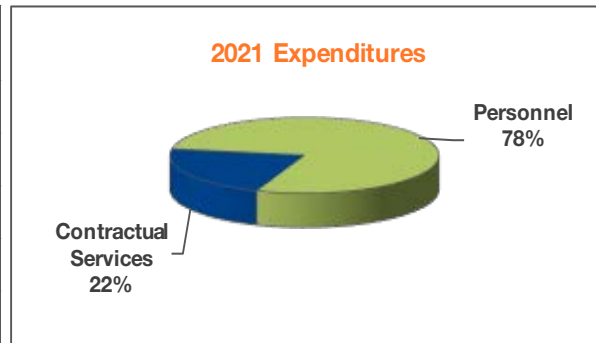
The Department reduced 11 full-time personnel and added a few seasonal employees since 2009, without compromising the high quality services provided to the public. The City evaluates vacant positions for possible restructuring, outsourcing, or shared service opportunities before refilling. The Department reduced staff by 5.91 full-time equivalents or 7%, due to the City's response plan to the COVID-19 pandemic impact on City revenue, with 2021 staffing planned flat with the reduced 2020 staffing level.

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

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	507,800	569,700	569,700	579,000
Contractual Services	147,100	155,000	151,000	161,000
Materials and Supplies	2,900	3,300	1,600	2,400
Capital, Transfers, Debt	-	-	-	-
TOTAL	657,700	728,000	722,300	742,400



2020 OBJECTIVES ACCOMPLISHED

- Reviewed and updated policies and procedures in preparation for an American Public Works Association (APWA) Re-Accreditation site visit to maintain accreditation status. The site visit scheduled for May 2020 was put on hold due to the COVID-19 pandemic and may be held virtually at a later date yet to be determined. ¹
- Administered the Department's Safety Training program, including employee participation in monthly tailgate talks, safety videos, and supervisor observation reviews. Held departmental Safety Review Board meetings to review accidents and discuss various safety training and enhancements. ^F
- Partnered with Human Resources to fill several full-time and part-time openings. Seasonal positions were not filled in 2020, including the Ravinia Season Operator, due to COVID-19 pandemic social distancing and financial constraints. ^F
- Prepared and coordinated 176 bid documents, contracts, and agreements to maintain City services. ¹
- Continued representation as City board member for the Geographical Information System Consortium (GISC) and provided administrative support for the GIS Analysts assigned to the City. Assisted in the transition and training from an outdated program to a new software program designated myGIS. Provided administrative support and coordination to ensure City staff received necessary training. ¹

2021 OBJECTIVES

- Support enhancements and amendments to the City's diversity, inclusivity, and equity policies. ^A
- Continue coordinating Department bid documents, contracts, change orders, and agreements, ensuring contractors/vendors meet agreement legalities, documentation, accountability, and regulation compliance. ¹
- Continue coordinating myGIS training, specific to each department, ensuring employees understand and utilize the functionalities and capabilities of the system. Continue serving as board member for the GISC and assist in reviewing and refining the data and functionality of myGIS. ¹
- Continue incorporating sustainability practices and efficiency into operations and requests for proposals. ^F

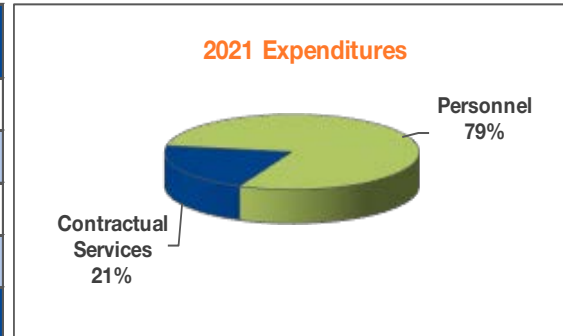
City Priorities Key: A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

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

PURPOSE

The 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	643,800	701,500	701,500	702,200
Contractual Services	191,900	146,800	146,100	184,300
Materials and Supplies	6,200	3,300	3,000	3,000
Capital	-	-	-	-
TOTAL	842,000	851,600	850,500	889,500



2020 OBJECTIVES ACCOMPLISHED

- Performed in-house design services on contracts for four public improvement projects.¹
- Managed consultant design services for 11 public improvement projects.¹
- Performed field inspection services on contracts for three public improvement projects.¹
- Initiated preliminary engineering for four 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 22 reviews and/or inspections for private work within the Steep Slope Zone.¹
- Participated in inter-departmental discussions for redeveloping commercial and multi-family properties.^C

2021 OBJECTIVES

- Review 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
- Oversee design services for 15 infrastructure improvement projects including inspection services for¹:
 - Asphalt and concrete roadway improvement projects.¹
 - Two storm sewer improvement projects.¹
 - One water main improvement project.¹
- Oversee design consultant services for 15 infrastructure improvement projects.¹
- Oversee construction for eight infrastructure improvement projects.¹
- Manage consultant field inspections on contracts for one public improvement project.¹
- Continue participating in inter-departmental discussions regarding redevelopment of commercial and multi-family properties.^C

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

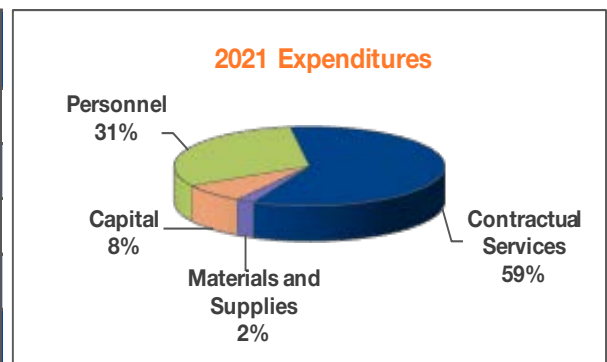
Account Code: 111.06.064

Budgeted Full-time Equivalent Positions: 2.73

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	307,800	299,300	299,300	300,900
Contractual Services	563,800	530,100	530,100	573,300
Materials and Supplies	18,400	20,700	21,300	20,700
Capital	110,300	55,000	55,000	75,000
TOTAL	1,000,200	905,100	905,700	969,900



2020 OBJECTIVES ACCOMPLISHED

- Monitored the presence of emerald ash borer (EAB), continued routine survey and removal of infested ash trees, and continued monitoring for Dutch elm disease (DED). ^{I, C}
- Planted 110 new trees. ^{I, C}
- Planted 600 native shrubs in pollinator garden along Green Bay Trail. ^{I, C}
- Pruned 2,673 parkway trees. ^{I, C, P}
- Removed 325 dead, dying, diseased or hazardous trees. ^{I, C, P}
- Reviewed 210 construction site plans for tree preservation, partnering with the Building Division, and issued 725 permits for tree removal on private property unrelated to construction. ^{I, C}

2021 OBJECTIVES

- Monitor EAB, DED, and other insect and disease threats to the urban forest, with continued planting of trees to replace losses and diversify species for increased resiliency to future insect and disease threats. ^{I, C}
- Plant 300 street trees. ^{I, C}
- Plant one acre of new pollinator garden along Green Bay Trail (seeking grant funding). ^{I, C}
- Prune 2,500 trees. ^{I, C, P}
- Remove 400 trees. ^{I, C, P}
- Review, inspect and final 150-250 construction site plans for tree preservation and review 500-800 permits for tree removal unrelated to construction. ^{I, C}

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

PUBLIC WORKS BUILDING MAINTENANCE

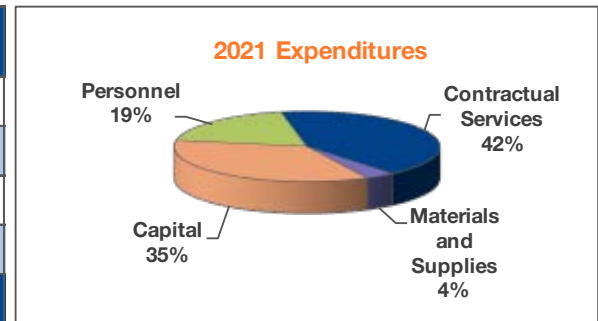


Account Code: 111.07.027-035
Budgeted Full-time Equivalent Positions: 4.16

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	392,700	431,300	431,300	427,900
Contractual Services	904,500	714,400	714,400	943,600
Materials and Supplies	74,000	68,500	68,500	80,100
Capital	927,400	612,500	612,500	790,000
TOTAL	2,298,600	1,826,700	1,826,700	2,241,600



2020 OBJECTIVES ACCOMPLISHED

- Replaced the Highland Park Country Club HVAC and installed building automation. ¹
- Replaced the St. Johns Train Station HVAC, flooring, windows, and doors. ¹
- Installed Ravinia Business District streetscape amenities. ¹

2021 OBJECTIVES

- In floor drain cleaning and repair at Port Clinton Garage. ¹
- Replace a Public Works building roof section. ¹
- Maintain City facilities in a safe and reliable manner with no life safety issues. ¹

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

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
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111.025 Public Works Administration

111.06.025.5101 Full Time Labor	383,500	426,100	426,100	434,600
111.06.025.5103 Over Time Labor	600			
111.06.025.5104 Car Allowance	4,100	4,100	4,100	4,100
111.06.025.5201 FICA	21,600	24,400	24,400	24,700
111.06.025.5202 Medicare	5,600	6,200	6,200	6,300
111.06.025.5203 IMRF	23,000	36,500	36,500	33,700
111.06.025.5206 PPO Health/Dental Plan	69,000	72,500	72,500	75,500
111.06.025.5209 Life Insurance	400			
111.06.025.6104 Professional Services - Planning		10,000	6,000	
111.06.025.6107 Professional Services -Other	2,500	1,300	1,300	1,100
111.06.025.6201 Professional Development	1,400	900	1,500	1,500
111.06.025.6202 Membership Dues	1,000	1,300	1,300	1,400
111.06.025.6203 Postage	5,200	6,500	6,000	6,900
111.06.025.6305 Utilities - Mobile Phones	1,500	1,700	1,600	1,700
111.06.025.6405 IT Charges	135,500	133,300	133,300	148,400
111.06.025.6502 Supplies - Office	1,900	2,400	1,000	1,500
111.06.025.6503 Supplies - Clothing	700	900	600	900
111.06.025.6604 Furnishings & Small Equipment	300			
Total Public Works Administration	657,700	728,000	722,300	742,400

111.026 Engineering

111.06.026.5101 Full Time Labor	451,000	487,200	487,200	488,200
111.06.026.5102 Part Time Labor	28,300	35,600	35,600	35,400
111.06.026.5103 Over Time Labor	13,000	4,500	4,500	4,600
111.06.026.5201 FICA	30,000	32,700	32,700	32,800
111.06.026.5202 Medicare	7,000	7,600	7,600	7,700
111.06.026.5203 IMRF	29,400	45,100	45,100	41,000
111.06.026.5206 PPO Health/Dental Plan	84,500	88,800	88,800	92,500
111.06.026.5209 Life Insurance	500			
111.06.026.6107 Professional Services -Other	91,800	69,900	69,900	100,500
111.06.026.6201 Professional Development	3,100	900	1,200	2,000
111.06.026.6202 Membership Dues	16,800	7,500	6,600	6,700
111.06.026.6205 Photo & Printing	100	100	100	100
111.06.026.6305 Utilities - Mobile Phones	3,500	3,400	3,400	3,400
111.06.026.6404 Equipment Charges	8,900	10,200	10,200	10,500
111.06.026.6405 IT Charges	67,700	54,900	54,900	61,100
111.06.026.6502 Supplies - Office	800	500	400	400
111.06.026.6503 Supplies - Clothing	1,900	200	300	300
111.06.026.6510 Supplies - Small Tools	1,400	500	100	100
111.06.026.6606 Computer Software & Hardware	2,200	2,100	2,200	2,200
Total Engineering	842,000	851,600	850,500	889,500

111.064 Forestry

111.06.064.5101 Full Time Labor	200,300	212,500	212,500	213,500
111.06.064.5102 Part Time Labor	26,700			
111.06.064.5103 Over Time Labor	3,000	3,300	3,300	3,400
111.06.064.5201 FICA	14,200	13,400	13,400	13,400
111.06.064.5202 Medicare	3,300	3,100	3,100	3,100

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.06.064.5203 IMRF	13,700	18,500	18,500	16,800
111.06.064.5206 PPO Health/Dental Plan	46,200	48,500	48,500	50,600
111.06.064.5209 Life Insurance	200			
111.06.064.6107 Professional Services -Other	231,600	230,000	230,000	255,000
111.06.064.6201 Professional Development	2,000	1,500	1,500	1,500
111.06.064.6202 Membership Dues	700	900	900	900
111.06.064.6214 Maintenance Tree Service	290,800	267,000	267,000	283,000
111.06.064.6303 Utilities - Cleaning/Waste Disposal	1,700	1,000	1,000	1,000
111.06.064.6305 Utilities - Mobile Phones	2,500	2,400	2,400	2,400
111.06.064.6404 Equipment Charges	9,100	10,300	10,300	10,700
111.06.064.6405 IT Charges	25,400	17,000	17,000	18,900
111.06.064.6502 Supplies - Office	500	300	300	300
111.06.064.6503 Supplies - Clothing	600	300	300	300
111.06.064.6506 Supplies - Landscaping	14,600	17,000	17,600	17,000
111.06.064.6510 Supplies - Small Tools	300	1,000	1,000	1,000
111.06.064.6606 Computer Software & Hardware	2,400	2,100	2,100	2,100
111.06.064.7103 Improvements Other Than Building	110,300	55,000	55,000	75,000
Total Forestry	1,000,200	905,100	905,700	969,900

111.027 Building Maintenance

111.07.027.5101 Full Time Labor	245,200	268,000	268,000	268,500
111.07.027.5102 Part Time Labor	42,500	35,200	35,200	30,900
111.07.027.5103 Over Time Labor	6,200	13,400	13,400	13,700
111.07.027.5201 FICA	17,900	19,600	19,600	19,400
111.07.027.5202 Medicare	4,200	4,600	4,600	4,500
111.07.027.5203 IMRF	17,300	26,700	26,700	24,300
111.07.027.5206 PPO Health/Dental Plan	59,000	63,900	63,900	66,600
111.07.027.5209 Life Insurance	300			
111.07.027.6107 Professional Services -Other	177,700	183,800	183,800	183,800
111.07.027.6201 Professional Development	1,600	1,500	1,500	4,000
111.07.027.6202 Membership Dues	200	200	200	200
111.07.027.6209 Laundry & Uniforms	800	700	700	700
111.07.027.6216 Maintenance of Equipment	37,400	38,000	38,000	38,000
111.07.027.6301 Utilities - Electric	2,500	1,900	1,900	1,900
111.07.027.6302 Utilities - Gas Heating	16,900	17,200	17,200	17,200
111.07.027.6303 Utilities - Cleaning/Waste Disposal	10,500	10,100	10,100	10,100
111.07.027.6304 Utilities - Telephone	59,400	52,300	52,300	52,300
111.07.027.6305 Utilities - Mobile Phones	2,700	2,500	2,500	2,500
111.07.027.6401 Building Maintenance	174,500	178,000	178,000	178,000
111.07.027.6404 Equipment Charges	30,200	34,300	34,300	35,600
111.07.027.6503 Supplies - Clothing	1,000	800	700	800
111.07.027.6505 Supplies - Maintenance	35,100	44,800	44,800	35,400
111.07.027.6510 Supplies - Small Tools	3,700			4,000
111.07.027.6512 Supplies - Department	2,000	3,000	3,000	3,000
111.07.027.6513 Business Expenses	1,100	1,100	1,100	1,100
111.07.027.6604 Furnishings & Small Equipment	10,000	5,100	5,100	10,100
111.07.027.6606 Computer Software & Hardware	6,400	9,100	9,100	9,100
111.07.027.7102 Buildings and Building Improvements	685,000	400,000	400,000	625,000
111.07.028.7102 Buildings and Building Improvements	242,500	212,500	212,500	165,000
111.07.035.6107 Professional Services -Other	377,000	184,700	184,700	405,100

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.07.035.6302 Utilities - Gas Heating	800	1,000	1,000	1,000
111.07.035.6401 Building Maintenance	12,300	8,100	8,100	13,100
111.07.035.6505 Supplies - Maintenance	14,700	4,700	4,700	16,700
Total Building Maintenance	2,298,600	1,826,700	1,826,700	2,241,600

111.050 Transportation Advisory Group

111.09.050.6513 Business Expenses	400			
111.09.050.6604 Furnishings & Small Equipment	1,000			
Total Transportation Commission	1,400	-	-	-

General Fund Total for Public Works	4,800,000	4,311,400	4,305,300	4,843,400
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121.062 Street & Sidewalk

121.06.062.5101 Full Time Labor	642,100	683,600	683,600	639,200
121.06.062.5102 Part Time Labor	112,500	41,400	41,400	-
121.06.062.5103 Over Time Labor	185,000	181,200	181,200	185,700
121.06.062.5201 FICA	57,000	56,200	56,200	51,100
121.06.062.5202 Medicare	13,300	13,100	13,100	12,000
121.06.062.5203 IMRF	54,800	77,600	77,600	64,000
121.06.062.5206 PPO Health/Dental Plan	152,300	159,800	159,800	166,500
121.06.062.5209 Life Insurance	700			
121.06.062.6106 Professional Services - Medical	600	500	1,000	500
121.06.062.6107 Professional Services -Other	170,500	160,000	160,000	160,000
121.06.062.6202 Membership Dues	200	200	200	200
121.06.062.6209 Laundry & Uniforms	3,900	4,000	4,000	4,000
121.06.062.6212 Education & Training	2,000	1,500	1,000	1,500
121.06.062.6216 Maintenance of Equipment	207,400	215,000	215,000	215,000
121.06.062.6223 Reimbursements	6,700	100	100	100
121.06.062.6301 Utilities - Electric	230,900	220,000	220,000	220,000
121.06.062.6303 Utilities - Cleaning/Waste Disposal	13,400	15,000	15,000	15,000
121.06.062.6305 Utilities - Mobile Phones	1,400	1,400	1,400	1,400
121.06.062.6404 Equipment Charges	540,600	614,400	614,400	638,100
121.06.062.6405 IT Charges	8,500	8,500	8,500	9,500
121.06.062.6502 Supplies - Office	500	500	500	500
121.06.062.6503 Supplies - Clothing	4,400	6,000	6,000	6,000
121.06.062.6504 Supplies - Repairs	79,900	100,000	100,000	100,000
121.06.062.6505 Supplies - Maintenance	6,700	10,000	10,000	10,000
121.06.062.6507 Supplies - Chemicals	295,400	230,000	230,000	315,000
121.06.062.6510 Supplies - Small Tools		1,500	1,500	1,500
121.06.062.6511 Supplies - Traffic Control	15,000	16,200	16,200	16,200
121.06.062.6512 Supplies - Department	4,100	5,000	5,000	5,000
121.06.062.6513 Business Expenses	11,500	2,500	2,500	1,500
121.06.062.6606 Computer Software & Hardware	900	1,400	1,400	1,400
121.06.062.7103 Improvements Other Than Building	154,600	100,000	100,000	50,000
121.06.062.7105 Infrastructure	21,500	168,000	168,000	120,000
Total Streets & Sidewalk	2,998,000	3,094,400	3,094,400	3,010,900

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
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121.036 Transit

121.08.036.5101 Full Time Labor	478,700	500,700	500,700	498,000
121.08.036.5102 Part Time Labor	315,500	250,100	250,100	327,900
121.08.036.5103 Over Time Labor	19,600	15,000	15,000	25,000
121.08.036.5201 FICA	49,800	47,500	47,500	52,800
121.08.036.5202 Medicare	11,700	11,100	11,100	12,300
121.08.036.5203 IMRF	37,100	58,500	58,500	53,500
121.08.036.5206 PPO Health/Dental Plan	114,200	119,800	119,800	127,100
121.08.036.5209 Life Insurance	500			
121.08.036.6106 Professional Services - Medical	10,000	11,400	8,500	11,400
121.08.036.6107 Professional Services -Other	7,600	10,000	9,000	11,100
121.08.036.6215 Repairs	2,500	4,000	3,000	4,000
121.08.036.6304 Utilities - Telephone	1,700	2,000	1,500	2,000
121.08.036.6405 IT Charges	16,900	17,000	17,000	18,900
121.08.036.6502 Supplies - Office	600	1,400	1,400	1,500
121.08.036.6503 Supplies - Clothing	5,000	7,400	3,600	7,300
121.08.036.6512 Supplies - Department	23,100	40,000	18,000	35,300
Total Transit	1,094,600	1,095,800	1,064,700	1,188,100

121.037 Transit Ravinia

121.08.037.5101 Full Time Labor	45,500			45,000
121.08.037.5102 Part Time Labor	160,500			165,000
121.08.037.5103 Over Time Labor	45,400	100	100	49,400
121.08.037.5201 FICA	15,500			16,100
121.08.037.5202 Medicare	3,600			3,800
121.08.037.5203 IMRF	5,100			20,100
Total Transit Ravinia	275,600	100	100	299,400

122 Motor Fuel Tax Fund

122.06.065.9203 Transfer To Street Fund	150,000			
122.06.065.9214 Transfer to Capital Projects Fund	750,400	1,643,500	1,643,500	1,643,500
Total Motor Fuel Tax	900,400	1,643,500	1,643,500	1,643,500

Other Government Funds Total	5,268,600	5,833,800	5,802,700	6,141,900
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141 Streets and Other Capital Project Fund

141.06.069.7102 Buildings and Building Improvements	604,100	360,000	360,000	
141.06.070.7103 Improvements Other Than Building	3,868,900	1,368,800	1,368,800	2,190,000
141.04.071.7102 Buildings and Building Improvements		375,000	375,000	125,000
Total Capital Project Fund	4,472,900	2,103,800	2,103,800	2,315,000

Streets and Other Capital Project Fund Total	4,472,900	2,103,800	2,103,800	2,315,000
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211.073 Parking Administration

211.06.073.5101 Full Time Labor	8,400			
211.06.073.5103 Over Time Labor	100	300	300	300
211.06.073.5201 FICA	500	600	600	600
211.06.073.5202 Medicare	100	100	100	100
211.06.073.5203 IMRF	500	800	800	700
211.06.073.5206 PPO Health/Dental Plan	1,900			

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
211.06.073.6107 Professional Services -Other	23,400	41,000	41,000	41,000
211.06.073.6203 Postage		500		
211.06.073.6207 Rent	69,500	73,400	73,400	73,900
211.06.073.6301 Utilities - Electric	75,500	87,000	87,000	87,000
211.06.073.6304 Utilities - Telephone	700	800	800	800
211.06.073.6401 Building Maintenance	59,800	60,000	60,000	60,000
211.06.073.6512 Supplies - Department	13,800	15,000	15,000	15,000
211.06.073.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Administration	303,700	337,700	337,200	337,600

211.074 Parking Construction and Improvements

211.06.074.7103 Improvements Other Than Building	9,200	20,000	20,000	190,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Construction and Improvements	58,700	69,500	69,500	239,500

212.075 Water Treatment and Production

212.06.075.5101 Full Time Labor	930,700	1,001,400	1,001,400	1,003,200
212.06.075.5103 Over Time Labor	24,100	52,700	52,700	53,900
212.06.075.5201 FICA	57,500	65,400	65,400	65,500
212.06.075.5202 Medicare	13,500	15,300	15,300	15,300
212.06.075.5203 IMRF	57,300	90,200	90,200	82,000
212.06.075.5206 PPO Health/Dental Plan	185,900	195,300	195,300	203,500
212.06.075.5209 Life Insurance	1,100			
212.06.075.5215 Compensated Absences	8,900			
212.06.075.5218 Change in IMRF NPL	(46,600)			
212.06.075.6107 Professional Services -Other	10,500	24,000	20,000	24,000
212.06.075.6201 Professional Development	4,500	2,500		2,500
212.06.075.6202 Membership Dues	5,300	6,300	6,500	6,500
212.06.075.6203 Postage	1,700	1,200	1,700	1,700
212.06.075.6205 Photo & Printing	1,700	1,500	1,800	3,000
212.06.075.6209 Laundry & Uniforms	2,400	2,100	2,100	2,100
212.06.075.6212 Education & Training	400	1,000	500	500
212.06.075.6216 Maintenance of Equipment	71,500	58,100	51,500	65,200
212.06.075.6301 Utilities - Electric	461,600	505,000	540,000	461,900
212.06.075.6302 Utilities - Gas Heating	39,500	43,000	34,000	28,800
212.06.075.6303 Utilities - Cleaning/Waste Disposal	58,900	45,000	20,000	85,000
212.06.075.6304 Utilities - Telephone	300	1,800	1,800	1,800
212.06.075.6305 Utilities - Mobile Phones	500	500	500	500
212.06.075.6401 Building Maintenance	16,900	20,000	10,000	20,000
212.06.075.6404 Equipment Charges	5,700	6,500	6,500	6,700
212.06.075.6405 IT Charges	59,300	59,400	59,400	66,200
212.06.075.6501 Supplies - Books & Periodicals	300	200		200
212.06.075.6502 Supplies - Office	1,200	1,500	1,500	1,500
212.06.075.6503 Supplies - Clothing	2,900	5,400	3,200	5,400
212.06.075.6504 Supplies - Repairs	2,400			
212.06.075.6505 Supplies - Maintenance	29,100	33,000	33,000	33,000
212.06.075.6507 Supplies - Chemicals	134,000	106,200	136,500	112,600
212.06.075.6508 Supplies - Medical & Lab	11,600	12,000	12,000	12,000
212.06.075.6510 Supplies - Small Tools	4,600	2,000	2,000	2,000
212.06.075.6514 Gas, Oil & Anti-Freeze	3,000	5,000	3,200	5,000

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
212.06.075.6604 Furnishings & Small Equipment		1,000		1,000
212.06.075.6606 Computer Software & Hardware	10,800	17,000		19,100
Total Water Treatment and Production	2,172,500	2,381,300	2,367,900	2,391,600

212.076 Water Distribution

212.06.076.5101 Full Time Labor	501,200	518,600	518,600	483,000
212.06.076.5103 Over Time Labor	36,300	47,800	47,800	48,800
212.06.076.5201 FICA	32,700	35,100	35,100	33,000
212.06.076.5202 Medicare	7,700	8,200	8,200	7,700
212.06.076.5203 IMRF	32,000	48,500	48,500	41,300
212.06.076.5206 PPO Health/Dental Plan	114,700	120,400	120,400	125,500
212.06.076.5209 Life Insurance	600			
212.06.076.6106 Professional Services - Medical	600	1,000	1,000	1,000
212.06.076.6107 Professional Services -Other	112,400	120,600	129,200	122,000
212.06.076.6202 Membership Dues	500	600	600	600
212.06.076.6209 Laundry & Uniforms	1,500	1,800	1,800	1,800
212.06.076.6212 Education & Training	1,300	1,800	800	800
212.06.076.6216 Maintenance of Equipment	35,600	30,000	36,000	40,000
212.06.076.6223 Reimbursements		100		100
212.06.076.6303 Utilities - Cleaning/Waste Disposal	16,900	18,000	18,000	18,000
212.06.076.6305 Utilities - Mobile Phones	400	1,000	500	700
212.06.076.6404 Equipment Charges	228,900	260,100	260,100	270,100
212.06.076.6405 IT Charges	25,400	25,500	25,500	28,400
212.06.076.6503 Supplies - Clothing	2,800	4,500	4,500	4,500
212.06.076.6505 Supplies - Maintenance	45,700	48,800	40,000	40,000
212.06.076.6510 Supplies - Small Tools	1,400	1,500	1,500	1,500
212.06.076.6511 Supplies - Traffic Control	1,500	1,500	1,500	1,500
212.06.076.6512 Supplies - Department	22,900	25,000	20,700	23,500
212.06.076.6513 Business Expenses	2,200	2,200	2,200	2,200
212.06.076.6606 Computer Software & Hardware	900	700	700	900
212.06.076.7104 Machinery & Equipment	14,900	15,000	15,000	15,000
Total Water Distribution	1,240,900	1,338,200	1,338,200	1,311,800

212.077 Water Meters

212.06.077.5101 Full Time Labor	212,600	240,600	240,600	236,900
212.06.077.5103 Over Time Labor	5,200	15,000	15,000	15,300
212.06.077.5201 FICA	13,300	15,800	15,800	15,600
212.06.077.5202 Medicare	3,100	3,700	3,700	3,700
212.06.077.5203 IMRF	13,000	21,900	21,900	19,600
212.06.077.5206 PPO Health/Dental Plan	50,800	53,300	53,300	55,500
212.06.077.5209 Life Insurance	200			
212.06.077.6107 Professional Services -Other	2,800	4,000	4,000	4,000
212.06.077.6202 Membership Dues	200	200	200	200
212.06.077.6209 Laundry & Uniforms	700	900	900	900
212.06.077.6212 Education & Training		1,000	500	1,000
212.06.077.6223 Reimbursements		100		100
212.06.077.6301 Utilities - Electric	2,300	2,400	2,400	2,400
212.06.077.6305 Utilities - Mobile Phones	3,100	2,200	3,000	3,000
212.06.077.6501 Supplies - Books & Periodicals		300	300	300
212.06.077.6504 Supplies - Repairs	11,700	12,600	12,600	12,000

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
212.06.077.6510 Supplies - Small Tools	1,200	1,200	1,200	1,200
212.06.077.6512 Supplies - Department	69,200	70,000	70,000	70,000
212.06.077.6606 Computer Software & Hardware	14,600	19,000	16,000	18,800
212.06.077.7104 Machinery & Equipment	65,700	65,000	65,000	95,000
Total Water Meters	469,800	529,100	526,200	555,500

212.078 Water Capital Projects

212.06.078.5216 Change in OPEB Obligation	(20,000)			
212.06.078.7102 Buildings and Building Improvements	515,800	300,000	300,000	220,000
212.06.078.7103 Improvements Other Than Building	728,800	2,199,400	2,199,400	2,555,000
212.06.078.8101 Bond Principal	1,627,500	4,947,400	4,947,400	2,250,700
212.06.078.8102 Bond Interest	1,251,100	1,163,100	1,163,100	1,044,500
212.06.078.8103 Bond Administration Fee	3,100	4,400	4,400	4,000
212.06.078.9201 Transfer to General Fund	1,287,600	1,418,200	1,418,200	1,525,200
Total Water Capital Projects	5,393,800	10,032,400	10,032,400	7,599,400

214.061 Storm Drainage

214.06.061.5101 Full Time Labor	219,800	235,000	235,000	235,200
214.06.061.5103 Over Time Labor	14,900	20,000	20,000	20,500
214.06.061.5201 FICA	14,200	15,800	15,800	15,800
214.06.061.5202 Medicare	3,300	3,700	3,700	3,700
214.06.061.5203 IMRF	14,000	21,800	21,800	19,800
214.06.061.5206 PPO Health/Dental Plan	50,700	53,300	53,300	55,500
214.06.061.5209 Life Insurance	300			
214.06.061.5216 Change in OPEB Obligation	(20,100)			
214.06.061.5218 Change in IMRF NPL	(23,100)			
214.06.061.6103 Professional Services - Engineering	1,000	1,000	1,000	1,000
214.06.061.6107 Professional Services -Other	46,400	32,900	32,900	32,900
214.06.061.6209 Laundry & Uniforms	800	900	900	900
214.06.061.6212 Education & Training	1,800	1,800	1,000	1,800
214.06.061.6216 Maintenance of Equipment	1,400	1,500	1,500	1,500
214.06.061.6223 Reimbursements		100		100
214.06.061.6303 Utilities - Cleaning/Waste Disposal	11,600	13,000	13,900	13,000
214.06.061.6404 Equipment Charges	195,400	222,100	222,100	230,700
214.06.061.6405 IT Charges	25,400	17,000	17,000	18,900
214.06.061.6505 Supplies - Maintenance	25,000	28,000	28,000	28,000
214.06.061.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
214.06.061.6511 Supplies - Traffic Control	1,500	1,500	1,500	1,500
214.06.061.6512 Supplies - Department	1,100	1,000	1,000	1,000
214.06.061.6606 Computer Software & Hardware		1,400	1,400	1,400
214.06.061.7103 Improvements Other Than Building	1,822,300	2,290,400	2,290,400	3,005,000
214.06.061.8101 Bond Principal	213,000	1,688,800	1,688,800	200,800
214.06.061.8102 Bond Interest	63,600	58,700	58,700	53,000
214.06.061.9204 Transfer to Parking Fund				
Total Storm Drainage	2,697,100	4,711,300	4,711,300	3,943,600

214.063 Sanitary Sewer

214.06.063.5101 Full Time Labor	558,900	594,500	594,500	594,300
214.06.063.5102 Part Time Labor	2,200			
214.06.063.5103 Over Time Labor	40,000	50,700	50,700	51,800

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
214.06.063.5201 FICA	36,700	40,000	40,000	40,100
214.06.063.5202 Medicare	8,600	9,400	9,400	9,400
214.06.063.5203 IMRF	35,700	55,200	55,200	50,100
214.06.063.5206 PPO Health/Dental Plan	126,000	132,200	132,200	137,800
214.06.063.5209 Life Insurance	600			
214.06.063.6107 Professional Services -Other	40,900	34,700	40,000	40,000
214.06.063.6202 Membership Dues	200	200	200	200
214.06.063.6209 Laundry & Uniforms	2,100	2,300	2,300	2,300
214.06.063.6212 Education & Training	1,200	2,000		1,000
214.06.063.6215 Repairs	3,800	5,000	12,000	5,000
214.06.063.6216 Maintenance of Equipment	2,800	5,500	5,500	5,500
214.06.063.6223 Reimbursements	3,000	100		100
214.06.063.6301 Utilities - Electric	4,400	4,000	4,000	4,000
214.06.063.6302 Utilities - Gas Heating	1,000	1,200	1,200	1,200
214.06.063.6303 Utilities - Cleaning/Waste Disposal	12,500	14,000	14,000	14,000
214.06.063.6305 Utilities - Mobile Phones	1,500	2,500	2,500	2,500
214.06.063.6404 Equipment Charges	195,400	222,100	222,100	230,700
214.06.063.6405 IT Charges	8,500			
214.06.063.6503 Supplies - Clothing	3,200	4,000	4,000	4,000
214.06.063.6505 Supplies - Maintenance	31,700	35,000	25,600	30,700
214.06.063.6507 Supplies - Chemicals	1,200	1,500	1,500	1,500
214.06.063.6510 Supplies - Small Tools	1,000	1,000	2,100	1,000
214.06.063.6511 Supplies - Traffic Control	1,000	1,000		1,000
214.06.063.6512 Supplies - Department	500	1,000		1,000
214.06.063.6606 Computer Software & Hardware	1,300	1,700	1,700	1,700
214.06.063.7103 Improvements Other Than Building	1,077,500	1,243,000	1,243,000	815,000
214.06.063.7104 Machinery & Equipment	42,600	60,000	60,000	340,000
214.06.063.8101 Bond Principal	173,100	1,381,700	1,381,700	164,300
214.06.063.8102 Bond Interest	51,500	48,000	48,000	43,400
214.06.063.8103 Bond Administration Fee		700	700	300
Total Sanitary Sewer	2,470,700	3,954,100	3,954,100	2,593,800

Enterprise Funds Total for Public Works	14,807,300	23,353,600	23,336,900	18,972,800
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222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	347,300	424,800	424,800	430,500
222.06.083.5103 Over Time Labor	5,200	11,300	11,300	11,500
222.06.083.5201 FICA	21,400	27,000	27,000	27,400
222.06.083.5202 Medicare	5,000	6,300	6,300	6,400
222.06.083.5203 IMRF	21,100	37,300	37,300	34,300
222.06.083.5206 PPO Health/Dental Plan	94,700	99,400	99,400	101,400
222.06.083.5209 Life Insurance	500			
222.06.083.5215 Compensated Absences	4,800			
222.06.083.5216 Change in OPEB Obligation	(2,300)			
222.06.083.6107 Professional Services -Other	1,400	1,600	1,600	1,600
222.06.083.6201 Professional Development	1,000	1,000	1,000	100
222.06.083.6202 Membership Dues		500	500	500
222.06.083.6209 Laundry & Uniforms	4,200	4,200	4,200	4,200
222.06.083.6212 Education & Training	2,300	2,500	2,500	2,500
222.06.083.6215 Repairs	52,600	59,000	59,000	59,000
222.06.083.6216 Maintenance of Equipment	5,000	5,000	5,000	3,000

PUBLIC WORKS DEPARTMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
222.06.083.6303 Utilities - Cleaning/Waste Disposal	600	1,400	4,000	4,000
222.06.083.6304 Utilities - Telephone	1,000	1,000	1,000	1,000
222.06.083.6405 IT Charges	33,900	42,400	42,400	47,300
222.06.083.6502 Supplies - Office	600	800	800	500
222.06.083.6503 Supplies - Clothing	1,900	3,200	3,200	2,000
222.06.083.6504 Supplies - Repairs	174,600	170,000	170,000	170,000
222.06.083.6510 Supplies - Small Tools	6,500	7,100	7,100	7,100
222.06.083.6512 Supplies - Department		400	400	200
222.06.083.6514 Gas, Oil & Anti-Freeze	169,700	175,000	160,000	175,000
222.06.083.6606 Computer Software & Hardware	9,100	9,500	9,500	11,500
222.06.084.7104 Machinery & Equipment	300,400	350,000	350,000	410,000
Total Public Works Fleet Maintenance	1,262,500	1,440,700	1,428,300	1,510,800

Eqp. Maint./Replace Fund Total for Public Works	1,262,500	1,440,700	1,428,300	1,510,800
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Public Works Total All Funds	30,611,300	37,043,400	36,977,000	33,783,900
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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.



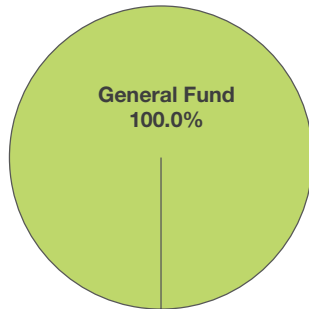
COMMISSIONS & BOARDS

COMMISSIONS AND BOARDS

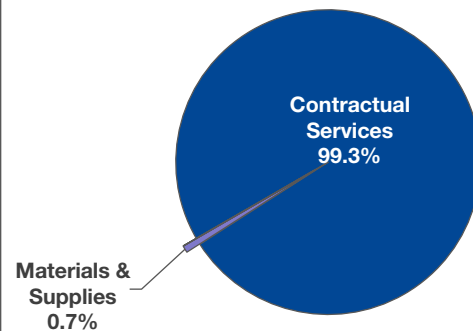
COMMISSIONS BUDGET SUMMARY



Total 2021 Expenditures



General Fund 2021 Expenditures



Expenditures by Group ⁴	Pg. No.	Total 2019 Actual	Total 2020 Budget	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease) '21 Bud. vs. '20 Est.	
						Dollar	Percent
Board of Police/Fire Commissioners ¹	215	23,800	48,500	51,900	41,400	(10,500)	-20.2%
Historic Preservation Commission ²	218	12,300	51,200	48,600	26,500	(22,100)	-45.5%
Housing Commission	219	7,500	9,200	7,000	7,300	300	4.3%
Plan and Design Commission ³	221	19,300	32,500	19,900	21,000	1,100	5.5%
Transportation Advisory Group	224	1,400				-	0.0%
Zoning Board of Appeals	225	9,400	12,900	10,300	12,900	2,600	25.2%
Commissions Total within the General Fund		73,700	154,300	137,600	109,100	(28,500)	-20.7%

Notable Budget Remarks and Variances:

1. Board of Police/Fire Commissioners – reduced recruitment costs.
2. Historic Preservation Commission – architectural / historic resource survey in 2020.
3. Plan and Design Commission – reduced professional services with 2021 planned at historical average.
4. The following groups, which do not have City-budgeted expenditures, have narratives on the following pages:

<u>Group</u>	<u>Page</u>
Business & Economic Development Advisory Group	216
Cultural Arts Advisory Group	217
Human Relations Advisory Group	220
Sustainability Advisory Group	222
Ravinia Festival Neighborhood Meetings	223
Transportation Advisory Group	224

See Glossary of Terms and Funds in the Appendix.

COMMISSIONS AND BOARDS

BOARD OF FIRE AND POLICE COMMISSIONERS



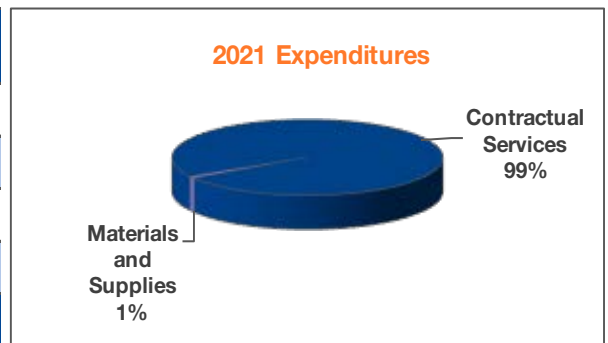
Account Code: 111.09.055

Budgeted Full-time Equivalent Positions: 0

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	23,500	47,900	51,600	41,000
Materials and Supplies	300	600	300	400
Capital	-	-	-	-
TOTAL	23,800	48,500	51,900	41,400



2020 OBJECTIVES ACCOMPLISHED

- Established new eligibility lists for the positions of Firefighter / EMT II, Fire Lieutenant, and Police Officer (Entry Level and Lateral), and Police Sergeant
- Established a process for Lateral Entry of Firefighter / EMT II candidates. ^{PF}
- Continued to update the Board's processes to meet or exceed best practices. ^P
- Reviewed open and closed session minutes consistent with the Open Meetings Act. ^P
- Continued conducting reviews of post-offer examination elements to determine the pass or fail status for candidates according to the Rules and Regulations of the Board of Fire and Police Commissioners. ^P

2021 OBJECTIVES

- Establish new eligibility lists for the positions of Firefighter / EMT II (Lateral Entry). ^P
- Continue processing of Police Officer (Lateral Entry) candidates to maintain a Register of Eligible Candidates. ^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 the pass or fail status for candidates according to the Rules and Regulations of the Board of Fire and Police Commissioners. ^P

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

COMMISSIONS AND BOARDS

BUSINESS & ECONOMIC DEVELOPMENT

ADVISORY GROUP



Account Code: 111.09.042

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Business & Economic Development Advisory Group (BEDAG) promotes and fosters the City's business and development, in an advisory capacity, to the City Council. BEDAG provides advisory recommendations related to the Business Development strategic plan, projects, programs, and policies pertaining to business activity. BEDAG holds four regular meetings per year. There are no City-budgeted expenditures associated with this Advisory Group.

2020 OBJECTIVES ACCOMPLISHED

- Promoted and fostered the City's business and development, in an advisory capacity, to the City Council. ^C
- Provided liaisons to business development groups, assisting in the achievement of their desired goals and objectives within the City's business community. ^C
- Assisted staff in reviewing feedback provided during the City's prior Business Summit and discussed opportunities for various business and community development service enhancements. ^C
- Reviewed and recommended modifications to the City's Pedestrian Oriented Shopping Overlay (POSO) District within the Central Business District. ^{C, F}

2021 OBJECTIVES

- Partner with Business Development staff to update the City's Strategic Plan for facilitating local economic growth. ^{C, F}
- Promote and foster the City's business and development, in an advisory capacity, to the City Council ^C
- Advise the City Council regarding various business development matters. ^C

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

COMMISSIONS AND BOARDS

CULTURAL ARTS ADVISORY GROUP



Account Code: 111.09.046

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Cultural Arts Advisory Group provides cultural opportunities for Highland Park residents through oversight of the City's public art program and collection, and by supporting and fostering strong relationships among arts organizations within the community. There are no City-budgeted expenditures associated with this Advisory Group.

2020 OBJECTIVES ACCOMPLISHED

- Provided input into the procurement of an art conservator to prepare an outdoor public art condition assessment and restoration plan. The City conducted an RFP in 2020 but the project was postponed to 2021 due to the pandemic. ^{C, F, I}
- Provided input into the restoration and relocation of the Boy on the Swing sculpture which was relocated to an Oak Tree outside of the Highland Park Police Department. ^C
- Reviewed submissions for the Capture the Heart of Highland Park Photo Contest. ^C
- Coordinated the Mayor's Award for the Arts nominations, however the City did not hold its annual City awards program in 2020 due to the Pandemic. ^C

2021 OBJECTIVES

- Provide advisory recommendations pertaining to the Public Art Program, including acquisition, conservation, and education projects. ^C
- Provide Likert scale feedback regarding nominations for the Mayor's Award for the Arts, which honors a local leader or organization for ongoing leadership and dedication to the arts in Highland Park. ^C
- Complete procurement of art conservator services and complete an assessment of the conditions of all City outdoor public art and create a restoration plan. ^{C, F, I}
- Conduct a comprehensive update of the Cultural Arts Master Plan. ^C
- Review and provide advisory recommendations regarding a City public art maintenance long range plan. ^C

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

COMMISSIONS AND BOARDS

HISTORIC PRESERVATION COMMISSION

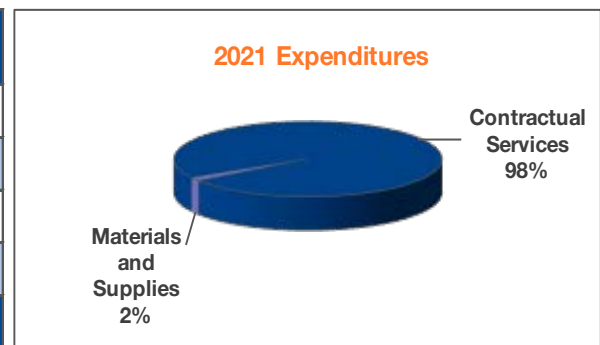


Account Code: 111.09.039
Budgeted Full-time Positions: 0

PURPOSE

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	12,000	50,800	48,500	26,200
Materials and Supplies	300	400	100	400
Capital	-	-	-	-
TOTAL	12,300	51,200	48,600	26,500



2020 OBJECTIVES ACCOMPLISHED

- Researched, reviewed, and evaluated landmark criteria for five residential properties¹ proposed for demolition. ^C
- Considered six Certificates of Appropriateness for alterations to houses that are within a local historic district or have a local landmark designation. ^C
- Considered and recommended one voluntary local landmark designation. ^C
- Board members completed training, ensuring that members are knowledgeable regarding the appeals process, Preservation Code, and related procedures. ^C
- Completed historic surveys of the oldest residential neighborhoods in Highland Park with a new Midcentury modern component of evaluation and analysis. The project was State grant-funded.
- Commenced a historic survey of the Sunset Terrace neighborhood for the first time, working in partnership with the Illinois State Historic Preservation Office (SHPO) regarding funding. ^C
- Developed a preservation plan that outlines a five-year strategy for programming, education, and preservation work in Highland Park. ^C
- Modified the City's preservation awards program in the COVID-19 environment while still recognizing the contributions of Highland Park citizens to community history and architecture in 2020.
- Applied for a second-round of State of Illinois Certified Local Government (CLG) grant funding to conduct the next phase in a series of historic surveys in Highland Park's residential neighborhoods. ^C

2021 OBJECTIVES

- Conduct hearings and make determinations regarding demolition requests, certificates of appropriateness and local landmark nominations, as required, on an ongoing basis. ^C
- Conduct educational initiative and community outreach programming, including the Awards Program. ^C
- 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. ^C

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

¹ Aug. 2019 – Jul. 2020

COMMISSIONS AND BOARDS

HOUSING COMMISSION



Account Code: 111.09.041

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Housing Commission makes recommendations to the City Council related to affordable housing for low and moderate-income households. The Commission operates rental housing in four affordable developments, maintains waiting lists for rental condominium units in affordable family and senior developments, and works closely with its partners to create and sustain affordable home ownership and rental opportunities within the City. The Commission administers the Housing Trust Fund, providing financial resources for affordable housing activities; oversees the City's Inclusionary Housing Program; and other initiatives. Additional information for the Housing Association Properties and the Housing Trust Fund is included on pages 361 and 347, respectively.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	6,400	7,700	6,600	7,100
Materials and Supplies	1,100	1,500	300	200
Capital	-	-	-	-
TOTAL	7,500	9,200	7,000	7,300

2021 Expenditures

Contractual Services 97%

Materials and Supplies 3%

2020 OBJECTIVES ACCOMPLISHED

- Monitored management companies, ensuring construction and remodeling projects for the Commission's affordable properties incorporate energy efficiency improvements to the greatest extent practicable. ^C
- Continued working with property management companies, ensuring resident satisfaction and development quality at the Housing Commission's affordable properties, including the properties they own (Peers, Ravinia and Sunset Woods rentals), and the property they operate (Walnut Place). ^C
- Completed a third party capital investment assessment for Walnut Place, Peers, and Ravinia Housing. ^C
- Completed audits for Sunset Woods, Peers, Walnut and Ravinia including association accounts. ^F
- Authorized resident satisfaction surveys at Peers and Walnut Place per HUD. ^C
- Coordinated with the City's auditor for inclusion of the multiple housing associations in the City's Comprehensive Annual Financial Report (CAFR) as a combined component unit in the FY2020. ^F
- Submitted Affordable Housing Plan and Appeals Act 5-year update to IHDA. ^C
- Administered and monitored Covid-19 related precautionary measures at association properties. ^{C P}
- Completed tax exempt status renewal for Peers, Ravinia, and Sunset Woods affordable housing. ^F

2021 OBJECTIVES

- Administer the City's Affordable Housing Trust Fund and grant-making program. ^C
- Continue working with property management companies, ensuring resident satisfaction and proper building and grounds maintenance at the Housing Commission's affordable properties. ^C
- Monitor management companies, ensuring construction and remodeling projects for association properties incorporate energy-efficiency improvements and sustainable building practices, when possible, and make repairs accordingly. ^{C F}
- Prepare a five-year strategic plan for the housing program and a five-year capital improvement plan for association properties. ^A
- Administer Inclusionary Housing Ordinance compliance for projects completed and under construction. ^C

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

COMMISSIONS AND BOARDS

HUMAN RELATIONS ADVISORY GROUP



Account Code: 111.09.043

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Human Relations Advisory Group promotes the American ideals of equality and justice; furthers understanding and communication between Highland Park residents; encourages and facilitates solutions to social problems; examines the nature and causes of prejudice; and mediates conflicts between individuals through conference and conciliation. There are no City-budgeted expenditures associated with this Advisory Group.

2020 OBJECTIVES ACCOMPLISHED

- Coordinated a "Day of Service" honoring Dr. Martin Luther King Jr. at the Highland Park Recreation Center. ^C
- Provided feedback regarding nominations for the City's Humanitarian Award. The City's annual awards programs were not held in 2020 due to the pandemic. ^C
- Provided input into the formulation of the City's Statement on Hate and Intolerance. ^C

2021 OBJECTIVES

- Plan and implement a virtual "Day of Service" for the Dr. Martin Luther King Jr. holiday in consideration of the COVID-19 pandemic. ^C
- Provide Likert scale feedback regarding nominations for the City's Humanitarian Award. ^C
- Provide advisory feedback and recommendations on programs or policies related to the Human Relations Advisory Group's mission. ^C
- Review and provide input into a City Equity Policy. ^C

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

COMMISSIONS AND BOARDS

PLAN AND DESIGN COMMISSION



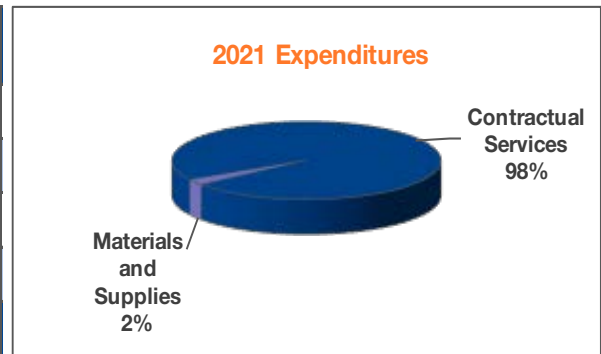
Account Code: 111.09.040

Budgeted Full-time Equivalent Positions: 0

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	19,300	32,000	19,700	20,500
Materials and Supplies	100	500	200	500
Capital	-	-	-	-
TOTAL	19,300	32,500	19,900	21,000



2020 OBJECTIVES ACCOMPLISHED

- Addressed 55 development review considerations¹: three special use permits, one planned development, five amendments to existing PUD's, two map amendments, two zoning text amendments, and two special projects. ^C
- Conducted 29 public hearings and forwarded findings to City Council for projects including the Karger Center property redevelopment and special use permits, the Trammell Crow proposal at 1535 Park Avenue West, the former Saks property proposed as Albion II, experiential uses and POSO zoning amendments, and the Briergate District overlay district. Conducted public hearing consideration for Adult Use Cannabis
- Considered 20 Design Review applications, 17 of which were administratively reviewed. ^C
- Participated in Crossroads and Laurel, Deerfield & McGovern subarea planning initiatives. ^C
- 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. ^C
- Updated the City's Master Plan, reflecting policy initiatives since its last update and improving the layout of this important document. ^C

2021 OBJECTIVES

- Consider development applications and render decisions or make recommendations to the City Council. ^C
- Consider land use regulatory changes as recommended by staff or as directed by the City Council. ^C
- Consider and recommend proactive subarea planning and zoning recommendations for Crossroads Business District and McGovern-Hickory-Laurel areas as appropriate. ^C

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

¹ from August, 2019 - July 2020

COMMISSIONS AND BOARDS

SUSTAINABILITY ADVISORY GROUP



Account Code: 111.09.047

Budgeted Full-time Equivalent Positions: 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. There are no City-budgeted expenditures associated with this Advisory Group.

2020 OBJECTIVES ACCOMPLISHED

- Established a sustainability speaker program to provide public education on a variety of sustainability initiatives. The groundwork has been laid for the program to commence in 2021. ^C
- Assisted with the planning of the City's Earth and Arbor Day Celebration, which unfortunately was canceled due to the pandemic. ^C
- Reviewed and provided input into the creation of a Green Seal Business Recognition Program. The proposed program will be presented to the Business and Economic Development Advisory Group and ultimately the City Council for feedback and direction in 2021. ^C

2021 OBJECTIVES

- Monitor and evaluate Community waste, composting, and recycling output relative to Sustainability Plan goals. ^C
- Recommend educational opportunities for reducing the use, cost, and impact of building energy through energy efficiency, renewable energy, and other energy technologies. ^C
- Provide recommendations to improve Highland Park air and water quality. ^P
- Assist with completing the City's Sustainability Plan projects and initiatives. ^C
- Assist with implementing and tracking the City's greenhouse gas reduction goals. ^C
- Create a steep slope zone guidance document to help property owners along the City's bluffs and ravines properly maintain the steep slope zone. It will also provide guidance for projects that property owners are contemplating to protect bluff and ravine slopes. ^{C, I}
- Coordinate sustainability speaker program events. ^C

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

COMMISSIONS AND BOARDS

RAVINIA FESTIVAL

NEIGHBORHOOD MEETINGS



Account Code: 111.09.045

Budgeted Full-time Equivalent Positions: 0

PURPOSE

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.

2020 OBJECTIVES ACCOMPLISHED

- No meetings were held in 2020 because Ravinia Festival suspended its operations for the 2020 season due to the COVID-19 pandemic.

2021 OBJECTIVES

- Ravinia Festival will 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, C}
- City staff will provide updates regarding traffic and parking control, emergency, and public safety services; the Ravinia District (Roger Williams Avenue) streetscape improvement project; and facilitate resident feedback related to the operations of the Ravinia Festival and related event public transportation. ^C

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

COMMISSIONS AND BOARDS TRANSPORTATION ADVISORY GROUP



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

PURPOSE

The Transportation Advisory Group is a recommending body that 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 2020 or 2021.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	1,400	-	-	-
Capital	-	-	-	-
TOTAL	1,400	0	0	-

2020 OBJECTIVES ACCOMPLISHED

- The Transportation Advisory Group did not meet in 2020 because of restrictions on public gatherings in response to the COVID-19 pandemic and due to the lack of requests for discussion. ^P

2021 OBJECTIVES

- Meet on a quarterly basis or as-needed. ^P
- Meet with the Bike Walk Advisory Group 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, C-Community Vibrancy

COMMISSIONS AND BOARDS

ZONING BOARD OF APPEALS



Account Code: 111.09.049

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Zoning Board of Appeals (ZBA) considers and decides requests for variations to regulations contained in the City's Zoning Ordinance. The ZBA decides requests for variations from the ravine and steep slope setback requirements and certain fence regulations. The ZBA considers other variations referred by the City Council. Although the ZBA renders final decisions on most matters before it, the ZBA also serves as a principal hearing and advisory body to the City Council on a range of matters including special exceptions. The ZBA hears other applications as authorized by City Code.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	9,400	12,900	10,300	12,900
Materials and Supplies	-	100	100	100
Capital	-	-	-	-
TOTAL	9,400	12,900	10,300	12,900



2020 OBJECTIVES ACCOMPLISHED

- Conducted 13 hearings related to applications for zoning relief, for the six-month period from August through December 2019. Of the 13 cases, one was a Compere Referral for height, two involved Subdivision Building Line relief, and the remainder were for zoning bulk requirements (established building setback, front yard, and side yard). ^{P,C}
- Conducted 15 hearings related to applications for zoning relief, for the six-month period from January through July 2020. Of the 15 cases, one was a Compere Referral for vision clearance for a fence, two involved requests for Subdivision Building Line relief, four were for fence height relief, and the remainder were for zoning bulk relief (side yard, established building setback, and floor area). ^{P,C}
- Board members completed training, ensuring that members are knowledgeable regarding the appeals process, Zoning Code, and related procedures. ^{P,C}

2021 OBJECTIVES

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

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

COMMISSIONS AND BOARDS

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
111.039 Historic Preservation Commission				
111.09.039.6107 Professional Services -Other	11,500	49,200	47,400	24,200
111.09.039.6202 Membership Dues	200	400	400	400
111.09.039.6204 Advertising	200	200	200	200
111.09.039.6205 Photo & Printing		1,000	500	1,000
111.09.039.6212 Education & Training	100			400
111.09.039.6501 Supplies - Books & Periodicals		100	100	100
111.09.039.6513 Business Expenses	300	300		300
Total Historic Preservation Commission	12,300	51,200	48,600	26,500
111.040 Plan and Design Commission				
111.09.040.6107 Professional Services -Other	17,500	30,000	18,500	18,500
111.09.040.6204 Advertising	1,700	2,000	1,200	2,000
111.09.040.6501 Supplies - Books & Periodicals		200	200	200
111.09.040.6502 Supplies - Office		100		100
111.09.040.6513 Business Expenses	100	200		200
Total Plan Commission	19,300	32,500	19,900	21,000
111.041 Housing Commission				
111.09.041.6107 Professional Services -Other	5,900	6,900	6,400	6,400
111.09.041.6202 Membership Dues		200	200	200
111.09.041.6210 Activities Programming Costs	500	500		500
111.09.041.6501 Supplies - Books & Periodicals		300	300	200
111.09.041.6513 Business Expenses	1,000	1,200		
Total Housing Commission	7,500	9,200	7,000	7,300
111.049 Zoning Board of Appeals				
111.09.049.6107 Professional Services -Other	6,800	8,900	6,300	8,900
111.09.049.6204 Advertising	2,500	4,000	4,000	4,000
111.09.049.6513 Business Expenses		100	100	100
Total Zoning Board of Appeals	9,400	12,900	10,300	12,900
111.050 Transportation Advisory Group				
111.09.050.6513 Business Expenses	400			
111.09.050.6604 Furnishings & Small Equipment	1,000			
Total Transportation Commission	1,400	-	-	-
111.055 Board of Police and Fire Commissioners				
111.09.055.6106 Professional Services - Medical	13,300	20,000	19,900	19,600
111.09.055.6107 Professional Services -Other	4,000	5,500	6,200	6,800
111.09.055.6202 Membership Dues	400	400	400	400
111.09.055.6213 Recruitment Costs	5,800	22,000	25,200	14,200
111.09.055.6513 Business Expenses	300	600	300	400
Total Board of Police and Fire Commissioners	23,800	48,500	51,900	41,400
Commissions Total within the General Fund	73,700	154,300	137,600	109,100

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

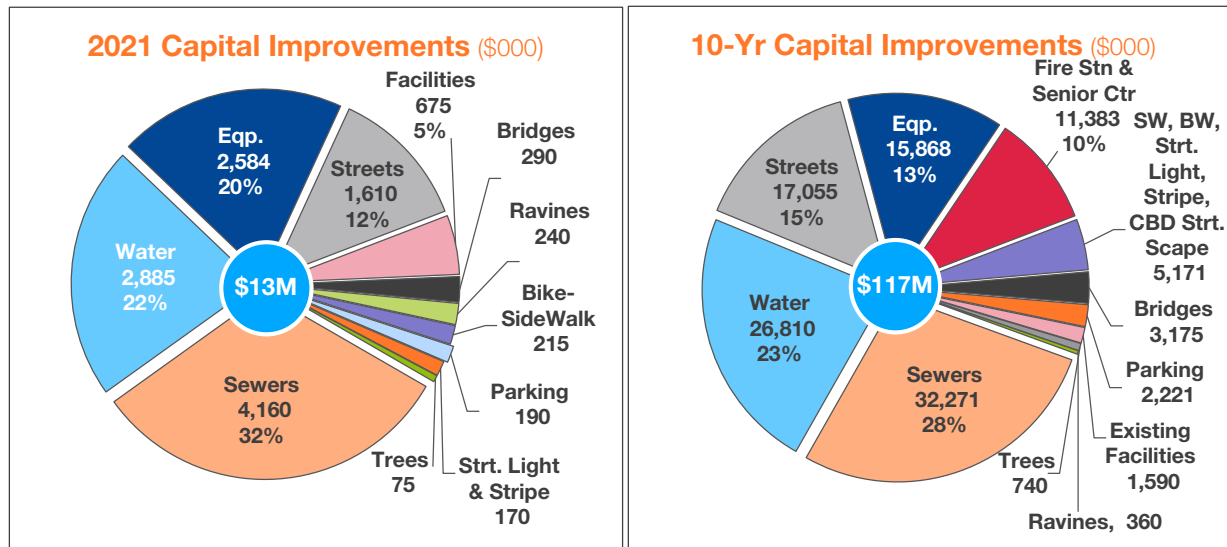
CAPITAL BUDGET



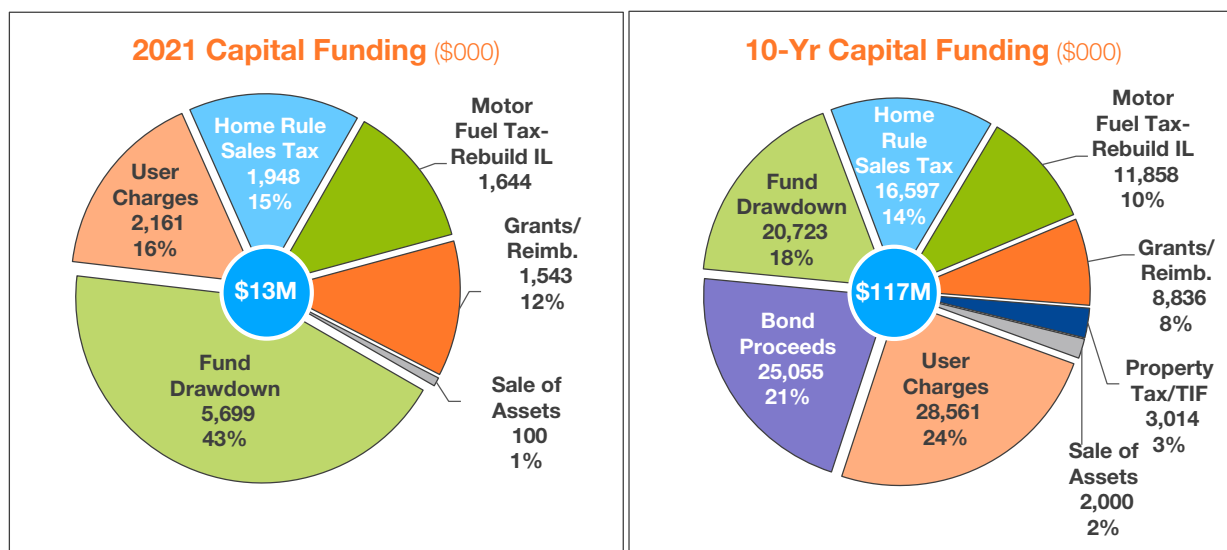
10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



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 FY 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the FY 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.



The City's 2021 CIP is expected to be funded 100% pay as you go and 0% by debt financing and the 10-year CIP is expected to be funded 79% pay as you go and 21% by debt financing.



When projects are included in the 10-year CIP, the impact on the operating budget is estimated, 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



Streets

119 centerline miles/280 lane miles

The City updated from a three-year to a five-year frequency plan for City-street testing. Streets are ranked with a Pavement Condition Number (PCN). Streets are annually prioritized for rehabilitation based on a number of factors including PCN, proximity of neighborhood streets, holistic approach (combining with other utility improvements), grant funding, and other related factors. Approximately \$1.1 - \$1.5 million per year of funding is required to maintain a good PCN rating for all streets, based on estimated project costs. The City repaves approximately 6 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.

Bridges

18 vehicular/8 pedestrian bridges

A comprehensive City bridge master plan was completed in 2008. Annual funding is allocated to complete projects identified in the 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 or bike paths, installation of new sidewalks, pedestrian safety signage, and striping. Funding is adjusted annually based on estimated project costs. The 2021 Budget is the seventh year of bike and pedestrian infrastructure implementation prioritized in Bike Walk 2030 and MoveHP, which addresses connectivity for pedestrians and cyclists. The budget includes a survey of City sidewalks by an electronic data-collecting method. The data will provide information such as overall condition, slopes, and elevation deviations to help identify trip hazards. Similar to the street survey, the testing process is a five-year frequency plan.

Transportation Enhancements

Traffic/Safety Improvements

System enhancements include increased capacity, addition of curb and gutter, new traffic signals or street lights, and new street, sidewalk, or bridge construction. Funding for enhancements 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 or increased revenues, or debt financing. The 10-year CIP anticipates maintenance and repair of the existing system, with no operating budget impact anticipated. Public Works is researching alternatives to supplement storm sewers installation such as green infrastructure, due to increasing storm intensity.

10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



Sanitary Sewers

128 miles

A comprehensive sanitary sewer master plan study was completed in 2018. Sanitary sewer discharges are treated by the NSWRD treatment plant on Clavey Rd. Funding is allocated based on projects identified in the master plan study 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

Ravines serve as storm water conduits on the City's east side. Some ravines contain sanitary and/or water mains. The City's comprehensive ravine study was updated in 2005. The study identified areas requiring corrective repairs. The study results are combined with field inspections to identify projects for the annual ravine repair program. Funding is allocated based on projects identified in the study including public infrastructure repairs, erosion control, slope stabilization, and toe protection. Funding is adjusted annually based on estimated project costs. Maintenance and repairs of non-public ravines are the responsibility of private property owners.

Water Utility

Water Treatment Plant and 166 miles of water mains

The City'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. 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. Public Works continues to research options to reduce energy costs through efficiency improvements and renewable energy installation.

The City completed a major project replacing 30-year-old residential water meters and implementing an Automated Meter Reading (AMR) system in 2017. The City received approval from IEPA for a low-interest IEPA State Revolving Fund (SRF) loan to fund this infrastructure modernization. The IEPA loan is a taxable loan paid back by water revenues and does not affect the bank qualification received for tax exempt bonds. A web interface for the AMR system was implemented in 2019.

Parking Fund

46 Parking Facilities

The City manages 46 public parking facilities. Parking fees and fines support the operation and maintenance of public parking facilities in the Central Business, Ravinia, and Braeside Districts. The City completed 2006 and 2018 studies of parking fees and fines to determine the appropriate funding for supporting parking facility sustainability with appropriate capital improvements. Parking fees are anticipated to be established at levels sufficient to fund replacement and improvement of existing parking facilities. Other revenues will be required to fund future enhancements to parking facilities. 2021 projects include City parking lot striping and pavement marking. Reconstruction of the Central East-South Lot (Trinity Lot), which was re-scheduled for 2020 was subsequently deferred to 2021 due to COVID-19 pandemic financial considerations.

10-YEAR CAPITAL IMPROVEMENT PROGRAM AND SUMMARY



Facilities

18 Core and 10 Ancillary Facilities

The City maintains eighteen (18) core facilities and ten (10) ancillary facilities with zero life-safety concerns. The City identified two high priority projects: replacement of Fire Station #32 located in the Ravinia neighborhood and relocation of the Senior Center from its current location on Laurel Ave. to the Highland Park Country Club (HPCC), as part of the City's long-range facilities master plan and per Council direction. These major facility projects are planned within the City's 10-year CIP. The 2021 budget includes design for the new fire station. Construction of the fire station and relocation of the Senior Center with parking improvement are delayed to 2022 and 2024, respectively, due to COVID-19 pandemic financial considerations. 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 2021 budget includes strategic drawdown of excess reserves to fund budgeted City facilities Priority 1 capital improvement projects.

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. 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:	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10 Yr.
Strt. - Asphalt & Concrete	1,210	300	1,400	5,450		1,000	1,400	1,200	750	1,250	13,960
Strt. - Lincoln Place	250										250
Strt. - Green Bay Road, Central to Clavey	20	30	45	140	140						375
Strt. - Pedestrian Bridge over US 41						100					100
Strt. - Central Avenue							100				100
Alleys					155						155
Strt. - Pavement Eval., Testing & Other Streets	130	185	(175)	240	60	175			500		2,115
Streets - Total	1,610	515	1,270	5,830	355	1,275	2,500	1,200	1,250	1,250	17,055
Bridges - Central Avenue	65	115	40								220
Bridges - Clavey Road	55	15									70
Bridges - Park Avenue West	35	150	50								235
Bridges - Judson Ave.	30	30	15	115							190
Bridges - St. Johns. Avenue	25	40	40	210	175						490
Bridges - Beech Street	10	30	10	115							165
Bridges - Wade Ave	10	30	10	115							165
Bridges - Inspections & Consulting	60	60	100	100	100	100	100	100	100	100	920
Bridges - Dean Avenue		100									100
Bridges - Lake Cook Road				350			270				620
Bridges - Total	290	570	265	1,005	275	100	370	100	100	100	3,175
Bike/Walk Plan & Sidewalks	215	525	160	710	185	150	75	575	185	245	3,025
Street Lighting & Striping	170	180	130	130	130	130	130	130	130	130	1,390
Parking Improvements, including HPCC	190	75	150	1,145	140	136	125	125	125	125	2,336
Ravines	240	50	40	10	20	-	-	-	-	-	360
Tree Replacement	75	95	95	95	95	-	-	95	95	95	740
Central Business District Streetscape	-	-	-	-	-	-	-	286	234	236	756
Stm - Flood Mitigation, including Highlands	930	540	200	200	200		300	300		300	2,970
Stm - Central Avenue East	710										710
Stm/San - Lining, Inspection, Lateral, Treatment	645	100	1,000	225	780	780	1,185	225	515	1,315	6,770
Stm - Walker	450										450
Stm - Clavey, US 41 to Green Bay	420	3,080	745	900							5,145
San - Hidden Ridge Lift Station Improvements	300										300
Stm - Ravine 8	110		30								140
Stm/San - Green Bay, Central to Clavey	100	210	135	415	415						1,275
Stm/San - Judson Avenue Bridge	90	95	25	340							550
Stm/San - Central Avenue Bridge	70	225	75								370
Stm/San - Beech St Bridge	45	85	25	340							495
Stm/San - St Johns Avenue Bridge	45	93	78	415							631
San - Villas Lift Station Improvements		300									300
Stm - Groveland Avenue		260									260
Stm - Maple Avenue		260									260
Stm - Ravine 3			260								260
Stm - Pedestrian Bridge over US 41			210								210
Stm - RBD Improvements			200								200
Stm - Laurel Underpass				570							570
Stm/San - Alleys				360		300					660
Stm - Ridgelee Rd and Old Briar Rd					360						360
Stm - Alleys					340						340
Stm - Sheridan Road					300						300
San - Ravines 1, 10					110						110
Stm - Roger Williams						675					675
Stm - Central Court						600					600

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



Infrastructure (continued):	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10 Yr.
Stm - Kincaid St and Briarwood Pl						200					200
Stm - Rollingwood Road							460				460
Stm - Ferndale Avenue							320				320
Stm - Marvell Lane							250				250
Stm - Dato Avenue							200				200
Stm - Hazel Avenue								800	800	800	2,400
Stm - Twin Oaks Drive								500			500
Stm - Braeside								460			460
Stm/San - BBAD Improvements								130	1,100		1,230
Stm - Oak Knoll Terrace									100		100
Other Improvements	245	215	50	90	140	90	90	140	40	140	1,240
Sewers - Total	4,160	5,463	3,033	3,855	2,645	2,645	2,805	2,555	2,555	2,555	32,271
Wtr - Clavey Road, US 41 to Green Bay	1,200	300									1,500
Wtr - Walker	950										950
Wtp - HVAC Replacement	150										150
Wtr - Central Avenue & Bridge	125	1,180	150				400				1,855
Wtr - Park Avenue West Bridge	100	130									230
Wtr - Green Bay Road	80	155	165	275		370			300		1,345
Wtp - Membrane Replacements & Air Compressor	50		500		1,540		1,000				3,090
Wtr - St Johns Avenue Bridge	35	30		140							205
Wtr - Sheridan Road		100				250			500		850
Wtr - Pedestrian Bridge over US 41			875								875
Wtr - Oak Knoll Terrace			500								500
Wtr - Chicago Avenue			255								255
Wtp - Pumps/Valves, Rotating Assembly			200	500							700
Wtr - Beech Lane & Beech Street Bridge				365							365
Wtr - Summit Avenue				350							350
Wtp - Tuckpointing					800						800
Wtr - RBD Watermain Upgrade					360						360
Wtp - Reservoir Improvements					300		500	2,000		2,000	4,800
Wtr - Sandwich Ct to Andean Pl					130						130
Wtr - Beverly Place						840					840
Wtp - Distrib Surge Suppression Improvements							1,000				1,000
Wtr - Watermain Lining							600				600
Wtr - Richfield Ave & Deerfield Rd								630			630
Wtr - Ashland Place								300			300
Wtr - Sylvester Place Lining								200			200
Wtr - Half Day Road									600		600
Wtr - First Street									370		370
Wtr - Egandale Road									320		320
Wtr - Blackstone Pl and Pleasant Ave									260		260
Wtp - Meters/Interconnects									225	100	325
Wtr - Skokie Valley Road											-
Wtr - Skokie Avenue									175	325	500
Other Improvements	195	160	115	275	85	135	85	135	85	285	1,555
Water - Total	2,885	2,055	2,760	1,905	3,215	1,595	3,585	3,265	2,835	2,710	26,810
Total Infrastructure	9,835	9,528	7,903	14,685	7,060	6,031	9,590	8,331	7,509	7,446	87,918

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



Infrastructure Funding Sources:	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10 Yr.
User Charges and Other Revenue	2,131	619	3,234	2,754	2,160	2,889	3,840	4,942	1,941	4,246	28,756
Motor Fuel Tax and Rebuild Illinois	1,644	1,644	1,644	990	990	990	990	990	990	990	11,858
Grants/Reimbursements	1,543	3,000	1,811	2,202	280						8,836
Strategic Fund Drawdown - Water Fund	2,144	799	12		487		915	-	82	-	4,438
Strategic Fund Drawdown - Sewer Fund	1,470		573		-	947	1,251		-	1,416	6,715
Strategic Fund Drawdown - Parking Fund	196	1			-						196
Strategic Fund Drawdown - General (BikeWk, Trees)	240	570			205	75		595	205	265	2,155
Strategic Fund Drawdown - Street Capital Fund	90			1,872			1,466				3,427
Revenue from Sale of Assets				483							483
Home Rule Sales Tax	378	396	430	434	438	455	473	491	510	530	4,535
Bond Proceeds - Sewer		2,500		3,000	2,500				2,555		10,555
Bond Proceeds - Streets				2,950							2,950
Tax Increment Financing (TIF)			200			675	656	257	1,227		3,014
Total Funding - Infrastructure	9,835	9,528	7,903	14,685	7,060	6,031	9,590	8,331	7,509	7,446	87,918
Facilities & Equipment:	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10 Yr.
Vehicle and Equipment Replacement	2,169	1,576	1,425	1,667	2,091	849	1,460	1,684	1,125	1,278	15,322
Facilities Improvements (Priority 1)	625	60		150	330	35				390	1,590
Enterprise Resource Planning (ERP) System	400	131									531
Fire Station 32 (Ravinia)	125	7,833									7,958
Senior Center Relocation and Interior Renovations			450	3,050							3,500
Total Facilities & Equipment	3,319	9,600	1,875	4,867	2,421	884	1,460	1,684	1,125	1,668	28,901
Facilities & Eqp. Funding Sources:	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	10 Yr.
Home Rule Sales Tax	1,645	1,733	1,179		1,926	671	1,436	1,284	1,220	1,707	12,802
Revenue from Sale of Assets	100			817	300	300					1,517
Strategic Fund Drawdown - General (Facilities)	826	367	697		195	(88)	23	400	(96)	(40)	2,285
Strategic Fund Drawdown - Equipment Fund	748										748
Bond Proceeds - Fire Station and Senior Center		7,500		4,050							11,550
Total Funding - Facilities & Equipment	3,319	9,600	1,875	4,867	2,421	884	1,460	1,684	1,125	1,668	28,901
Grand Total City Capital	13,154	19,128	9,778	19,552	9,481	6,915	11,050	10,015	8,634	9,114	116,819
Grand Total City Funding	13,154	19,128	9,778	19,552	9,481	6,915	11,050	10,015	8,634	9,114	116,819
Library Capital:	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	10 Yr.
Expansion Reserve Fund	200	200	200	200	200	200	200	200	200	200	2,000
Elevator Modernization	200										200
Parking Lot Improvements	172										172
Readmobile		100									100
Roof Replacements			28	248							276
Library Expansion					-						-
Fire Sprinklers					500						500
Other Facility and Equipment Upgrades	45	75	108	4,545	45	45	45	45	45	45	5,043
Total Library Capital	617	375	336	4,993	745	245	245	245	245	245	8,291
Library Funding:	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10 Yr.
Library Tax Levy, Other Revenue, and Reserves	617	375	336	4,993	(4,255)	245	245	245	245	245	3,291
Library Bond Proceeds				4,000							4,000
Library Fund-Raising/Donations				1,000							1,000
Total Library Funding	617	375	336	4,993	745	245	245	245	245	245	8,291
Grand Total City and Library Capital	13,771	19,503	10,114	24,545	10,226	7,160	11,295	10,260	8,879	9,359	125,110
Grand Total City and Library Funding	13,771	19,503	10,114	24,545	10,226	7,160	11,295	10,260	8,879	9,359	125,110

See Glossary of Terms and Funds in the Appendix.

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



Department and Division	Project and Fund Description	Actual	Orig. Bdgt.	Amd. Bdgt.	Estmt.	Capital Improvement Program Expenditures by Year										Total
		2019	2020	2020	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10-Yr.
City Mgr.'s Office Communications	Rebroadcasting/Public Access Systems Replacement	-	-	-	-	-	55	-	5	-	-	-	100	-	-	160
Public Safety Communications	Upgrade HP 2-way radio comms. to State of IL std. interoperable, digital STARCOM-21 system	5	26	26	26	-	-	-	-	-	-	-	350	-	-	350
Police Dept. Communications	Parking/Facility Enhancement	-	-	-	-	82	-	-	-	-	-	-	-	-	-	82
Police Dept. Communications	Consolidated Dispatch Infrastructure costs per agreement with Village of Glenview	21	21	21	21	21	-	-	-	-	-	-	-	-	-	21
Police Dept. Patrol	Body Worn Cameras (BWCs); BWCs, computer hardware/ downloading devices, charging units, storage	-	-	-	-	-	214	69	69	69	69	214	69	69	69	911
Police Dept. Patrol	Rifle-rated Tactical Deployment Vests	-	16	16	16	-	-	-	-	20	-	-	-	-	-	20
Police Dept. Communications	Building Door Access System Replacement	-	-	-	-	-	-	-	-	-	-	-	-	80	-	80
Police Dept. Administration	Training Room A/V System Replacement	-	-	-	-	-	-	-	-	-	-	-	-	80	-	80
Police Dept. Communications	Optical Sighting Systems for Sig Patrol Rifles	-	-	-	-	-	-	-	-	-	-	-	-	20	-	20
Fire Dept. Emerg. Med./Eqp.	Pre-Alert System, Stations 33-34	-	-	-	-	98	-	-	-	-	-	-	-	-	-	98
Fire Dept. Emerg. Med./Eqp.	Cardiac Monitor Replacement	34	36	36	36	-	38	38	39	39	40	40	41	41	42	358
Fire Dept. Emerg. Med./Eqp.	Stryker Power Load System to Reduce Back Injuries	-	-	-	-	-	-	-	49	-	-	50	-	-	-	99
Fire Dept. Suppression & Training	Stryker Power Load System to Reduce Back Injuries	-	-	-	-	-	-	385	-	-	-	-	-	-	-	385
Comm. Develop. Planning	Central Business District Streetscape - Signage, Street Furniture, Laurel Viaduct	-	-	-	-	-	-	-	-	-	-	-	286	234	236	756
Public Works Oper./Facilities	Facilities Improvements based on Equis Master Plan (Priority 1 projects) - excludes new Ravinia Fire Station	685	2,200	400	400	625	60	-	150	330	35	-	-	-	390	1,590
Public Works Engineering	Street Capital Bike Walk Plan (Priority 1)	242	360	213	213	165	475	110	610	110	75	-	500	110	170	2,325
Public Works Oper./Forestry	Tree Replacement	110	155	55	55	75	95	95	95	95	-	-	95	95	95	740
	Subtotal General Fund	1,098	2,919	767	767	1,066	937	697	1,017	663	219	304	1,441	729	1,002	8,075
Public Works Street Lights	Street Lighting Improvements	21	120	168	168	120	120	120	120	120	120	120	120	120	120	1,200
Public Work Streets	Street Striping	155	100	100	100	50	60	10	10	10	10	10	10	10	10	190
	Subtotal Multi-Modal Fund	176	220	268	268	170	180	130	130	130	130	130	130	130	130	1,390
Public Works Engineering	Street Capital Streets	2,128	2,405	458	458	1,610	515	1,270	5,830	355	1,275	2,500	1,200	1,250	1,250	17,055
Public Works Engineering	Street Capital Bridges	1,308	500	711	711	290	570	265	1,005	275	100	370	100	100	100	3,175
Public Works Engineering	Street Capital Ravines (Priority 1)	333	-	200	200	240	50	40	10	20	-	-	-	-	-	360
Public Works Engineering	Street Capital Sidewalk	100	50	-	-	50	50	50	100	75	75	75	75	75	75	700
Public Works Facilities	HPCC HVAC and Other Improvements	604	360	360	360	-	-	-	-	-	-	-	-	-	-	-
Fire Dept. Emerg. Med./Eqp.	Ravinia Fire Station Replacement	-	100	375	375	125	7,833	-	-	-	-	-	-	-	-	7,958
City Mgr.'s Office Facilities	Senior Center Relocation and interior renovations	-	-	-	-	-	-	450	3,050	-	-	-	-	-	-	3,500
City Mgr.'s Office Facilities	HPCC Parking improvements	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	1,000
	Subtotal Streets and Other Capital Projects Fund	4,473	3,415	2,104	2,104	2,315	9,018	2,075	10,995	725	1,450	2,945	1,375	1,425	1,425	33,748
Public Work Water Distrib.	Water Main Replacement per schedule (Priority 1)	729	1,680	2,199	2,199	2,555	1,910	1,975	1,320	490	1,510	1,000	1,130	2,525	325	14,740
Public Works Water Prodn.	Water Production & Storage improvements (Priority 1)	516	160	300	300	220	60	650	500	2,640	-	2,500	2,050	225	2,100	10,945

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



Department and Division	Project and Fund Description	Actual	Orig. Bdgt.	Amd. Bdgt.	Estmt.	Capital Improvement Program Expenditures by Year										Total
		2019	2020	2020	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10-Yr.
Public Work Water Distrib.	Water Distribution - Meter Replacement Program	66	65	65	65	95	70	120	70	70	70	70	70	70	270	975
Public Work Water Distrib.	Water Distribution - Large Interconnect Meter Rplcmt.	15	15	15	15	15	15	15	15	15	15	15	15	15	15	150
	Subtotal Water Fund	1,325	1,920	2,579	2,579	2,885	2,055	2,760	1,905	3,215	1,595	3,585	3,265	2,835	2,710	26,810
Public Works Engineering	Storm Sewer Capital - per schedule (Priority 1)	1,822	2,150	2,290	2,290	3,005	4,958	1,863	3,790	1,895	1,655	2,065	2,370	1,115	1,340	24,056
Public Works Engineering	Sanitary Sewer Capital - per schedule (Priority 1)	1,077	770	1,243	1,243	815	165	1,130	25	710	950	700	145	1,400	1,175	7,215
Public Works Sanitary Sewers	Sanitary Sewers Lift Station Maint. (Priority 1)	43	60	60	60	340	340	40	40	40	40	40	40	40	40	1,000
	Subtotal Sewer Fund	2,942	2,980	3,593	3,593	4,160	5,463	3,033	3,855	2,645	2,645	2,805	2,555	2,555	2,555	32,271
Public Work Parking	Maint./Repair parking lots & decks (Priority 1)	9	920	20	20	190	75	150	145	140	50	125	125	125	125	1,250
Police Dept. Fleet/Parking	Parking Enforcement Vehicle Replacement	-	-	-	-	-	-	-	-	-	86	-	-	-	-	86
	Subtotal Parking Fund	9	920	20	20	190	75	150	145	140	136	125	125	125	125	1,336
City Mgr.'s Office Human Res.	City Fitness Center Equipment Rplcmt. (FD HQ Station 33)	25	5	-	-	-	5	5	5	5	5	5	5	5	5	45
	Subtotal Insurance Fund	25	5	-	-	-	5	5	5	5	5	5	5	5	5	45
Police Dept. Fleet	Vehicle Rplcmts.: 2020 x6, 2021 x5, 2022 x4, 2023-50 x5/yr.	61	252	490	490	221	223	196	255	268	215	296	230	248	326	2,478
Police Dept. Fleet	Patrol Vehicle Arbitrator Recording System replacement - 3 units/year; Arbitrator server replacement in 2021	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Dept. Fleet	Vehicle Rplcmts.: 2020 (Ladder Trk. partial); 2021 (Fire Eng., Ladder Trk. final, Staff Veh.); 2022 (Amb.); 2023 (2 Staff Veh.); 2024 (Amb.); 2025 (Fire Eng.); 2027 (Amb., Dive Van); 2028 (Dive Boat)	-	1,210	775	775	1,090	289	80	300	700	-	400	85	-	-	2,944
Public Work Fleet	Public Works vehicle & equipment replacement (Priority 1)	300	350	350	350	410	485	495	810	805	400	365	610	405	750	5,535
Info. Technology Citywide	Enterprise Resource Planning (ERP) System Replacement	444	405	437	355	400	131	-	-	-	-	-	-	-	-	531
Info. Technology Citywide	Server, Switches, Storage, Wireless, Email, Backup	76	6	76	15	85	32	18	45	95	34	-	104	37	-	450
Info. Technology Citywide	Security Upgrade	3	-	3	50	75	-	-	-	-	-	-	-	50	-	125
Info. Technology Citywide	Workstations (5-yr; 32 units/yr) & Laptops (4-yr; 9 units/yr)	51	56	51	49	53	56	56	56	56	56	56	56	56	56	555
Info. Technology Public Safety	Police and Fire MDC Replacement	33	34	33	33	34	30	34	34	34	30	34	34	34	30	327
Info. Technology Citywide	EDMS (Electronic Data Management System)	48	50	48	10	-	50	50	-	-	-	-	-	-	-	100
Information Technology	Citywide Phone System Upgrade	-	-	-	-	-	100	-	-	-	-	-	-	-	-	100
Information Technology	Fiber Project	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal Equip. Replace. Fund	1,154	2,377	2,262	2,127	2,368	1,395	929	1,500	1,958	735	1,151	1,119	830	1,162	13,144
	Total City, excluding Library	11,202	14,756	11,592	11,458	13,154	19,128	9,778	19,552	9,481	6,915	11,050	10,015	8,634	9,114	116,819

10-YEAR CAPITAL IMPROVEMENT PROGRAM

PROGRAM DETAILS

13,153,900	2021 Capital Improvements	
4,160,000	Sewer Systems Improvements	
930,000	Flood Mitigation, including Highlands	Storm Sewer Improvement
710,000	Central Avenue East	Storm Sewer Improvement
645,000	Lining, Inspection, Lateral, Treatment	Storm & Sanitary Sewer Improvement
450,000	Walker Avenue	Storm Sewer Improvement
420,000	Clavey Road, US 41 to Green Bay	Storm Sewer Improvement
300,000	Hidden Ridge Lift Station	Sanitary Sewer Improvement
110,000	Ravine 8	Storm Sewer Improvement
100,000	Green Bay, Central to Clavey	Storm & Sanitary Sewer Improvement
90,000	Judson Avenue Bridge	Storm & Sanitary Sewer Improvement
70,000	Central Avenue Bridge	Storm & Sanitary Sewer Improvement
45,000	Beech Street Bridge	Storm & Sanitary Sewer Improvement
45,000	St Johns Avenue Bridge	Storm & Sanitary Sewer Improvement
245,000	Other Improvements	Storm & Sanitary Sewer Improvement
2,885,000	Water System Improvements	
1,200,000	Clavey Road, US 41 to Green Bay	Engineering/Water Distribution
950,000	Walker Avenue	Engineering/Water Distribution
150,000	HVAC Replacement	Water Treatment Plant
125,000	Central Avenue & Bridge	Engineering/Water Distribution
100,000	Park Avenue West Bridge	Engineering/Water Distribution
80,000	Green Bay Road	Engineering/Water Distribution
50,000	Membrane Replacements & Air Compressor	Water Treatment Plant
35,000	St Johns Avenue Bridge	Engineering/Water Distribution
195,000	Other Improvements	All Water Areas
2,568,900	Fleet and Equipment	
1,090,000	Fire Engine, Ladder Truck (partial), Staff Vehicle	Replacement
410,000	Public Works Vehicles & Equipment	Replacement
400,000	Enterprise Resource Planning System	Replacement and Upgrade
247,000	Other Information Technology Systems/Equipment	Replacement and Upgrade
220,700	Police Department Vehicles	Replacement
103,200	Police Department Security and Dispatch Equipment	Upgrade
98,000	Pre-Alert System for Fire Stations 33-34	Upgrade
1,970,000	Road and Parking Rehabilitation Program	
1,055,000	Asphalt & Concrete	Street Improvement
250,000	Lincoln Place	Street Improvement
210,000	Eastwood Avenue	Street Improvement
20,000	Green Bay Road, Central to Clavey	Street Improvement
75,000	Pavement Evaluation, Testing and Other Streets	Street Improvement
190,000	Parking Lots and Decks	Maintenance/Repair
120,000	Street Lighting	Street Improvement
50,000	Street Striping	Street Maintenance
750,000	Facilities Priority 1 Improvements and Ravinia Fire Station Design	
290,000	Bridge Design and Repairs	
240,000	Ravine Improvements	
215,000	Sidewalks and MoveHP Plan	
75,000	Forestry - Tree Planting	

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 + 5 %		
Competitive Bidding		
Commodities Market Varies		
Concrete Prices Fluctuate		
Scope Changes Between Preliminary and Final Design		
Cost Estimation – Example		
	Berkeley SS Project	Old Skokie WM Project
Preliminary CIP Budget Done:	July 2017	July 2017
Preliminary CIP Estimate:	\$625,000	\$300,000
Engineer’s Estimate Completed:	Mar 2018	Jun 2018
Engineer’s Estimate:	\$1,315,120	\$537,752
Project Bid Results:	April 2018	July 2018
Average Bid Price:	\$1,166,661.58	\$710,823.48
Highest Bid Price	\$1,329,900.00	\$884,160.70
Lowest Bid Price:	\$993,890.54	\$623,298.90
Over/Under Budget Estimate	(\$368,890)	\$(323,298.90)
Over/Under Engineer’s Estimate	\$321,229	\$(85,545.95)

The table above illustrates the estimating process for budgeting capital projects. The capital cost budgeted is based on a preliminary engineering estimate, using multiple factors, providing a realistic cost estimate at the time of budgeting. 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

32,642,471	Grand Total
8,800,000	Green Bay Road Reconstruction
8,160,000	Clavey Road Reconstruction including Bridge
2,700,000	Park Ave West Bridge
2,300,000	Beech St Bridge
2,300,000	Judson St Bridge
2,300,000	Wade St Bridge
1,650,000	Sheridan Road and Cary Avenue Sidewalk
1,300,000	Central Ave Bridge (1 Lane To 2 Lanes)
2,520,000	St. Johns Bridge
560,000	Clavey Rd Sidewalk w/ Ped Railroad Gates
30,000	Fort Sheridan LED Street Lights
12,471	Water Plant LED Upgrades
10,000	McClory Path Pollinator Garden

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



Facilities Report

Core Services Facilities

- City Hall
- Central Fire Station
- Half Day Fire Station
- Ravinia Fire Station
- Fire Training Tower
- Police Station
- Firearms Training Center
- St Johns Parking Decks
- Port Clinton Garage
- Public Works Building
- Recycling Center
- HPCC Clubhouse
- Public Works Yard
- Water Treatment Plant
- Water Tower
- North Side Reservoir
- West Side Reservoir
- Senior Center

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 21 Budget – Continue Improvements

FY 2021 10-Year CIP

Watermain Breaks

- Pressure System
 - System Pressure 50 psi
 - Plant Pumping Pressure 95-105 psi
 - Water Tower Height Low
- Closed System
- No Pressure Relief Mechanism
- Implementation of Projects
 - Air Release Valves
 - Air Vacuum System Structures
 - Surge Tank

Flooding

- 10-yr Storm Sewer Design
- Cross Connection
- Infiltration/Inflow
- Sewer Surcharging
- River Overtopping
- Low Lying Areas-Flood Plain Mapped
- CIP Upgrades
- Sanitary Sewer Lateral Cost Share Program
- Public Works Assistance
 - Call 847-432-0807

Resurfacing Project –Curb Replacement

City Code - Resident Responsible For Driveway Apron and Driveway Curb

City Repairs Street Curb and Driveway Curb with:

Resurfacing Project

3” of Pavement Grinding and Replacement

Minimal Street Curb and Driveway Curb Replacement (10%)

119 Centerline Miles to Maintain

Average 6-7 Miles of Roads Resurfaced

Reconstruction Project

Total Pavement Replacement (12” or more)

All Street Curb and Driveway Curb Replacement (100%)

Project Done In Conjunction With Utility Upgrade

Project Costs Exceed with Additional Resident Requests

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



CIP Assets

Infrastructure

- Roads – Asphalt and Concrete
- Bridges and Ravines
- Sanitary Sewer
- Storm Sewer
- Water Distribution System and Water Meters
- Water Treatment Plant and Backflow Prevention
- Sidewalks & Bike Paths – BikeWalk 2030
- Parking Lots
- Street Lights
- Traffic Signals

Facilities

- 18 Primary Core Public Facilities
- 10 Secondary City-maintained Public Facilities

Fleet

- Fleet and Equipment
- Pace Transit and Ravinia Operations

Forestry

- Parkway Trees
- Tree Preservation and Steep Slope BMPs

CIP Rating

Asset Rating Guidelines

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

Critical Infrastructure Rated

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

Asphalt Street Rating

Streets Description	Percentage / Net Rating (1-5)
Poor (0-59 Rating)	23% / 0.23
Fair (60-79 Rating)	41% / 0.82
Very Good (80-100 Rating)	36% / 1.44
Total	100% / 2.49
Total Road Pavement (Asphalt Streets): 119 Centerline Miles	

Vehicular Bridge Rating

- Total Number of Vehicular Bridges: 18
- Total Number of Pedestrian Bridges: 8 (See Note 1 below)
- Average IDOT Sufficiency Rating: 68.20
-

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	39% / 0.78
51- 75	Fair	11% / 0.33
76 – 100	Very Good	50% / 2.00
	Total	100% / 3.11

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



Watermain Rating

Total Water Main Ownership: 166 Miles

Description	Percentage / Net Rating (1-5)	Comments
Water Main 8" and Larger	55% / 2.32	New Watermain is 8" inch Diameter or Greater
6 Inch Water Main	41% / 0.78	6" Watermain Identified for Replacement
4 Inch Water Main	4% / 0.03	4" Watermain Identified for Replacement
Water Main Breaks (2009-19 YTD)	703 Breaks	10-yr Total
Total Water Main	100% / 3.13	

Storm Sewer Rating

Total Storm Sewer Ownership: 165 Miles

Description	Percentage / Net Rating (1-5)	Comments
Storm Sewer Main Upgrades	45% / 0.9	Storm Sewer Main Installed with 10-yr Design Standard
Storm Mains Lined	3% / 0.1	Amount of Pipe Lined
Storm Sewers >12-inch Diameter	30% / 1.5	Meets or Exceeds Minimum Storm Sewer Standard
Storm Sewers < 10-inch Diameter	22% / 0.4	Does Not Meet Minimum Storm Sewer Standard
Total Storm Sewer	100% / 2.9	

Sanitary Sewer Rating

Total Sanitary Sewer Ownership: 128 Miles

Description	Percentage / Net Rating (1-5)	Comments
Lined Main/Pipes	37.5% / 1.7	Sanitary Main Lined
Sanitary Sewers < 8-inch Diameter and Clay Pipe	6% / 0.2	Does Not Meet Minimum Sewer Sizing Standard
Sanitary Sewers > 8-inch Diameter and Clay Pipe	57% / 1.8	Maintenance – 3-yr Cycle, Require Periodic Cleaning
Other Sizes Sanitary Sewers and Non-Clay Pipes	2% / 0.1	Routine Maintenance- Require Cleaning
Total Sanitary Sewer Main	100% / 3.7	

Forestry

Est. 24,753 Trees: Maple 5,576, Oak 3,557, Crabapple 3,146, Elm 1,964, Honey Locust 1,535, Linden 1,352

Year	Trees Removed	Trees Planted	Ash Population
2013	584	292	4,500 (Pre EAB)
2014	973	189	752
2015	1,123	331	850
2016	1,150	294	1,056
2017	563	324	641
2018	414	573	598
2019	316	353	573
2020 (estimated)	327	116	548

10-YEAR CAPITAL IMPROVEMENT PROGRAM DETAILS



Fleet and Equipment

- Safe and Operable Working Condition
- Combination Machines
- State Cooperative Purchases (Savings)
- Continue “Green” Fleet Initiatives
 - Bio Diesel Fuel
 - Electric Vehicles
- 10-yr CIP Budgeted \$5.135 Million
 - Inspectors Hybrid/Electric Vehicles
 - Multipurpose Dump Truck
 - Fuel System Replacement & Upgrade

Public Services Fleet

Rolling Stock Inventory	2019	2020	Reduction of Inventory
	74	74	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
- BikeWalk HP2030
- Bridges - Park Ave West, Central, Beech, Judson, Wade
- Fleet – Green, Hybrid Electric, Fuel Pump Replacement
- Forestry – Pocket Parks, Plantings, Diversification

CIP Priority Guidelines

The City assesses each capital project and program based on a number of factors including cost and priority level. Each initiative is rated based on the priority levels as defined below. Priority 1 are the most significant for the life safety and health of the public.

Priority 1	Priority 2	Priority 3
Life Safety or Health Risk	Planned or Priority 1 Infrastructure Improvement	Aesthetic Improvement
Critical Infrastructure Improvement	Neutral ROI (Revenue or Grant)	Negative ROI (Revenue or Grant)
Positive ROI (Revenue or Grant)		

CIP Prioritization Criteria

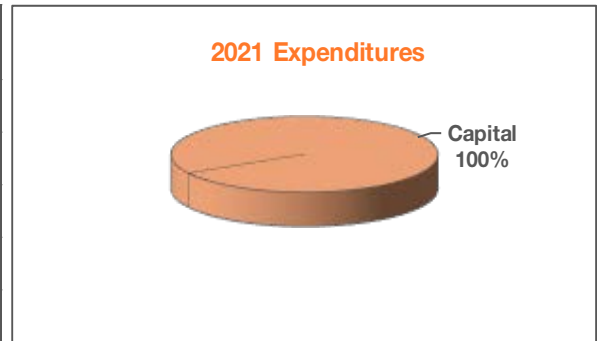
Streets	Watermain Replacement (164 Miles)	Sewer Upgrades (Sanitary 128 Miles and Storm 170 Miles)
Pavement Testing Program	Watermain Breaks History	Master Plan
Neighborhood Streets	Master Plan	Maintenance Program Findings
Grants and Budget	4” or 6” Watermain	Grants

Account Code: 111.07.028
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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	242,500	212,500	212,500	165,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
TOTAL	242,500	212,500	212,500	165,000



2020 OBJECTIVES ACCOMPLISHED

Administered implementation of MoveHP plan with completion of following projects:

- Conceptual Design for the University Avenue, Hyacinth Place, and Krenn Avenue Sidewalk project. ¹
- Initiate Phase I preliminary engineering for replacement of the pedestrian bridge over US Route 41. ¹
- Final Design for the Sheridan Road & Cary Avenue Sidewalk Project. Limits on Sheridan are from Roger Williams Avenue to Cedar Avenue/Dean Avenue. Limits on Cary are from Sheridan Road to the pedestrian bridge west of Sheridan Road. Proposed sidewalk is along the east side of Sheridan Road and south side of Cary Avenue. ¹

2021 OBJECTIVES

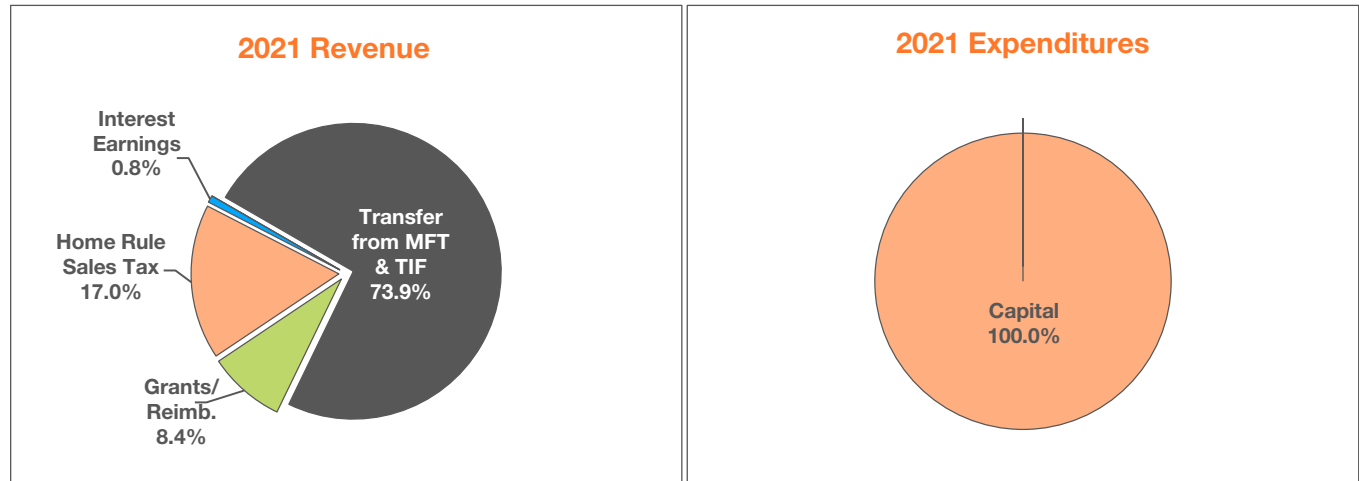
- Complete Phase I preliminary engineering for replacement of the pedestrian bridge over US Route 41. ^{1,C}
- Complete the Sidewalk Evaluation Program. ^{1,C}

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 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Bond Proceeds			-	0.0%	-	0.0%	-	0.0%	-	0.0%
Transfer from MFT and TIF	1,643,500	1,643,500	0.89	119.0%	-	0.0%	-	0.0%	-	0.0%
Property Tax/SSA Rev.			(1.19)	-100%	-	0%	-	0%	-	0.0%
Home Rule Sales Tax	361,000	377,600	(0.08)	-18.3%	(0.08)	-18.8%	(0.07)	-15.1%	0.02	4.6%
Grants/Reimbursements	841,200	187,600	0.68	410.4%	0.24	40.2%	(0.41)	-68.7%	(0.65)	-77.7%
Interest Earnings	23,000	16,700	(0.10)	-81.0%	(0.08)	-76.8%	(0.08)	-83.2%	(0.01)	-27.4%
Total Revenue	2,868,700	2,225,400	0.20	7.4%	0.08	2.9%	(0.56)	-20.2%	(0.64)	-22.4%
Capital Expenditures	2,103,800	2,315,000	(2.37)	-53.0%	-	0.0%	0.21	10.0%	0.21	10.0%
Total Expenditures	2,103,800	2,315,000	(2.37)	-53.0%	-	0.0%	0.21	10.0%	0.21	10.0%
Net Increase/(Decrease)	764,900	(89,600)	2.57		0.08		(0.77)		(0.85)	
Fund Bal. Beg. of Year	953,600	1,718,500	(1.80)	-65.4%	-	0.0%	0.76	80.2%	0.76	80.2%
Fund Bal. End of Year	1,718,500	1,628,900	0.76	80.2%	0.08	5%	(0.01)	-1%	(0.09)	-5.2%
Fund Bal. % Oper. Exp.	81.7%	70.4%								
Fund Bal. % Target	0.0%	0.0%								

Notable Budget Variances:

1. Transfer from Motor Fuel Tax (MFT) - 2020 and 2021 are higher than 2019 due to Rebuild Illinois Grant.
2. Property Tax - lower due to reallocation to the General Fund due to the Covid-19 pandemic economic impact on the General Fund revenue.
3. Grants/reimbursements - 2020 and 2021 are higher and lower than 2019 and 2020, respectively, consistent with eligible expenditures.
4. Capital expenditures - 2020 and 2021 are lower and higher than 2019 and 2020, respectively, as consistent with the City's 10-Year CIP and the Covid-19 pandemic economic impact on City revenue.

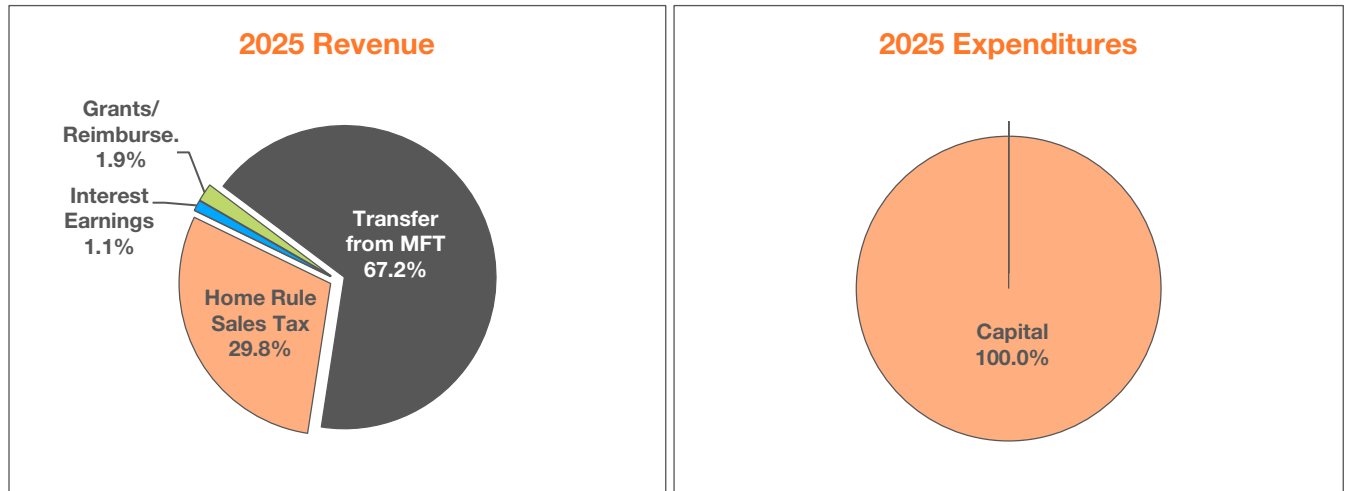
See Glossary of Terms and Funds in the Appendix.

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 2021 Budget	Total 2022 Estimate	Total 2023 Estimate	Total 2024 Estimate	Total 2025 Estimate	Average Annual Growth
Bond Proceeds		7,500,000		7,000,000		100.0%
Transfer from MFT	1,643,500	1,643,500	1,643,500	989,700	989,700	-9.9%
Property Tax/SSA Revenues						-100.0%
Home Rule Sales Tax	377,600	398,600	429,800	434,100	438,400	3.8%
Grants/Reimbursements	187,600	438,100	182,600	682,600	28,000	103.8%
Interest Earnings	16,700	16,700	16,700	16,700	16,700	0.0%
Total Revenue	2,225,400	9,996,900	2,272,600	9,123,100	1,472,800	122.4%
Capital Expenditures	2,315,000	9,018,200	2,075,000	10,995,000	725,000	137.3%
Total Expenditures	2,315,000	9,018,200	2,075,000	10,995,000	725,000	137.3%
Net Increase/(Decrease)	(89,600)	978,700	197,600	(1,871,900)	747,800	
Fund Bal. Beg. of Year	1,718,500	1,628,900	2,607,600	2,805,200	933,300	-1.1%
Fund Bal. End of Year	1,628,900	2,607,600	2,805,200	933,300	1,681,100	20.3%
Fund Bal. % Oper. Exp.	70.4%	28.9%	135.2%	8.5%	231.9%	
Fund Bal. % Target	0.0%	0.0%	0.0%	0.0%	0.0%	

See Glossary of Terms and Funds in the Appendix.

CAPITAL STREET CONSTRUCTION FUND



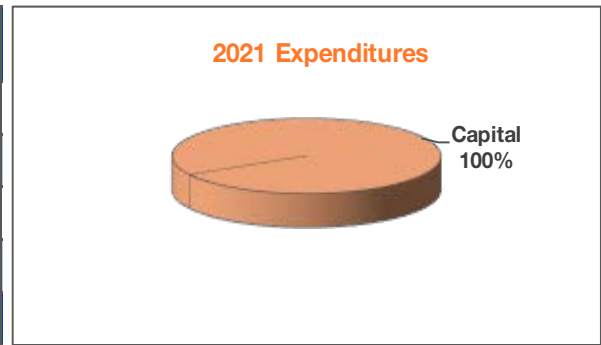
Account Code: 141.06.070

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	3,868,900	1,368,800	1,368,800	2,190,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
TOTAL	3,868,900	1,368,800	1,368,800	2,190,000



2020 OBJECTIVES ACCOMPLISHED

The following project was completed:

- Completed nearly 14,000 square yards of asphalt patching at various City locations. ¹

The following projects were deferred due to COVID-19 pandemic constraints:

- Repairs, reconstructions, and overlays to 41 City streets and alleys totaling 7.25 lane miles. ¹
- Grinding and patching of deteriorated portions of asphalt streets, to improve overall pavement quality. ¹
- Pavement rejuvenation process to extend the life of pavement.
- Replacement of 94 panels of City sidewalk. ¹

2021 OBJECTIVES

- Resurface (grind and overlay) various streets totaling approximately 3 lane miles. In selected areas, substantial portions of existing curbs and gutters will be replaced, along with crack-sealing and patching of asphalt pavements during the second and third quarters. ¹
- Remove and replace areas of deterioration on concrete streets. Replace portions of existing curbs and gutters during the second and third quarters. ¹
- Complete construction of the bridge that carries Clavey Road over the Skokie River.
- Complete construction of new water main on the Clavey Road. Project limits are from US41 to Green Bay Road. ¹
- Initiate final design for the grant-funded Green Bay Road improvements project from Central Avenue to Clavey Road. ¹
- Complete Phase I preliminary engineering for the federally-funded bridge replacements on Beech Street, Judson Avenue, St. Johns Avenue, and Wade Street. ¹
- Initiate Phase II final engineering design for the federally-funded bridge replacement on Central Avenue and the bridge replacement on Park Avenue West. ¹

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

CAPITAL FACILITIES CAPITAL FUND



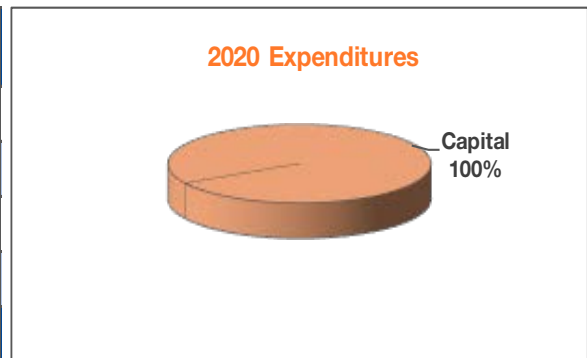
Account Code: 141.06.069

Budgeted Full-time Equivalent Positions: 0.00

PURPOSE

The budget accounts for the expenditures of bond proceeds and other revenues to construct or improve City facilities or for other capital improvements.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	604,100	735,000	735,000	125,000
Debt Service	-	-	-	-
Transfers	-	-	-	-
TOTAL	604,100	735,000	735,000	125,000



2020 OBJECTIVES ACCOMPLISHED

- Completed a needs assessment and renewal of long-range plans for the Senior Center and the Ravinia Fire Station. ^{1, C}
- Completed construction for a fiber optic infrastructure network to meet internal communications needs, while providing long-term cost savings, security benefits, and cost risk containment of future demand.

2021 OBJECTIVES

- Provide support for Fire Department long-range facility improvement plans. ^{1, C}

ENTERPRISE PARKING FUND

PARKING CONSTRUCTION



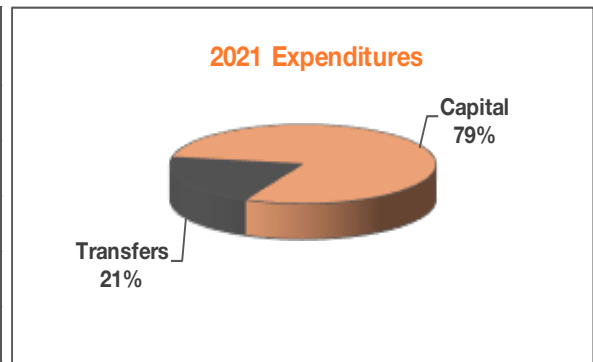
Account Code: 211.06.074

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget provides funds for parking-related capital improvements.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	9,200	20,000	20,000	190,000
Debt	-	-	-	-
Transfers	49,500	49,500	49,500	49,500
TOTAL	58,700	69,500	69,500	239,500



2020 OBJECTIVES ACCOMPLISHED

The following project was completed:

- Completed striping and minor repairs of City parking lots. ¹

The following project was deferred due to COVID-19 pandemic constraints:

- Central Avenue East-South Parking Lot reconstruction. ¹

2021 OBJECTIVES

- Continue monitoring and maintaining City parking lots. ¹
- Complete the Central Avenue East-South Parking Lot (Trinity Lot) reconstruction project. ¹

ENTERPRISE WATER FUND

WATER CAPITAL IMPROVEMENTS



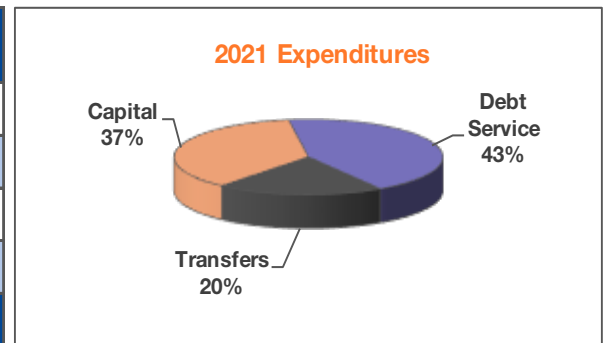
Account Code: 212.06.078

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	(20,000)	-	-	-
Capital	1,244,500	2,499,400	2,499,400	2,775,000
Debt Service	2,881,700	6,114,800	6,114,800	3,299,200
Transfers	1,287,600	1,418,200	1,418,200	1,525,200
TOTAL	5,393,800	10,032,400	10,032,400	7,599,400



2020 OBJECTIVES ACCOMPLISHED

- Initiated design for Half Day Road residents' water services.¹
- Designed water main phase II for the grant-funded Clavey Road project, from US 41 to Green Bay Road.¹
- Replaced the water main on Ivy Lane, Ryders Lane and along Berkeley Road.¹
- Developed the design for provision of a water plant high service pump variable frequency drive (VFD) to increase pumping reliability and better match system pressure and flow to demand.¹

2021 OBJECTIVES

- Upgrade the water treatment plant first and second floor HVAC.¹
- Construct a new water main on Clavey Road. Project limits are from US41 to Green Bay Road.¹
- Initiate 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
- Design and construct new water main on Walker Ave and St. Johns Ave.¹
- Begin the five-year process of replacing the ultrafiltration membrane modules which were installed in 2014 with a seven-to-ten year life expectancy.¹
- Install a water treatment plant high service pump variable frequency drive (VFD).¹

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

ENTERPRISE SEWER FUND

STORM SEWER CAPITAL

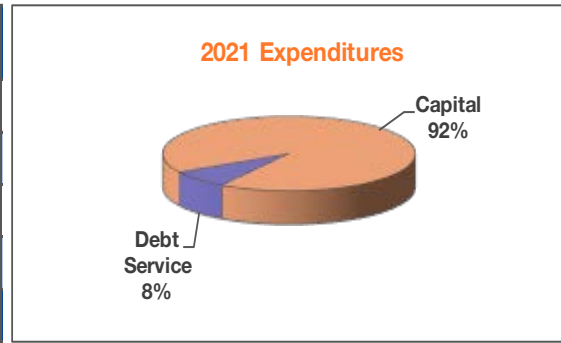


Account Code: 214.06.061, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	1,822,300	2,290,400	2,290,400	3,005,000
Debt Service	276,700	1,747,600	1,747,600	254,000
Transfers	-	-	-	-
TOTAL	2,098,900	4,038,000	4,038,000	3,259,000



2020 OBJECTIVES ACCOMPLISHED

- Completed storm sewer improvement construction on Ivy Lane from Sheridan Road to east end and on Taylor Avenue and Perennial.¹
- Designed the Highlands Neighborhood flood backflow preventors.¹
- Designed Ravine 8 Laurel Ave Cul-de-sac/Lake Michigan Bluff Sloughing Restoration.¹
- Designed phase II for the grant-funded project on Clavey Road, from US 41 to Green Bay Road.¹
- Continued long-term regional flood mitigation plan efforts with the Army Corps., Lake County, and area municipalities.^P

2021 OBJECTIVES

- Initiate the phase II storm sewer design for the grant-funded Green Bay Road improvements project, from Central Avenue to Clavey Road.¹
- Construct storm sewer improvements for the following during the first three quarters¹:
 - Ravine 8 Laurel Ave Cul-de-sac/Lake Michigan Bluff Sloughing Restoration,
 - Highlands Neighborhood Flood Backflow Preventors
- Continue coordinating with Lake County Stormwater Management Commission on 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, C-Community Vibrancy

ENTERPRISE SEWER FUND

SANITARY SEWER CAPITAL

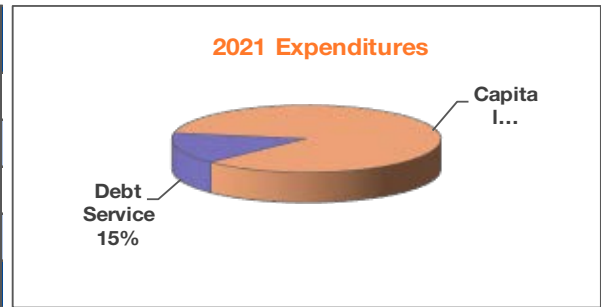


Account Code: 214.06.063, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	1,120,100	1,303,000	1,303,000	1,155,000
Debt Service	224,600	1,430,400	1,430,400	208,000
Transfers	-	-	-	-
TOTAL	1,344,700	2,733,400	2,733,400	1,363,000



2020 OBJECTIVES ACCOMPLISHED

- Prepared design specifications for the Hidden Ridge Sanitary Lift Station rehabilitation and upgrade.¹
- Completed trenchless, cured-in-place rehabilitation of approximately 13,000 linear feet of sanitary sewer main.¹

2021 OBJECTIVES

- Design the sanitary sewer phase II for the grant-funded Green Bay Road improvements project from Central Avenue to Clavey Road.¹
- 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

CAPITAL ASSET STATISTICS

LAST TEN FISCAL YEARS



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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AREA

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

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

POLICE PROTECTION

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

PUBLIC WORKS

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

MILES OF STREET

Paved	154	154	154	154	154	154	154	154	154	154
Graded	2	2	2	2	2	2	2	2	2	2
TOTAL	156	156	156	156	156	156	156	156	156	156

OTHER GOVERNMENTAL FUNDS



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The background of the page is a faded, light-colored photograph of the Highland Park City Hall. The building is a multi-story stone structure with a prominent central tower topped by a dome. Large windows are visible on the lower floors, and the building is partially framed by green trees on either side.

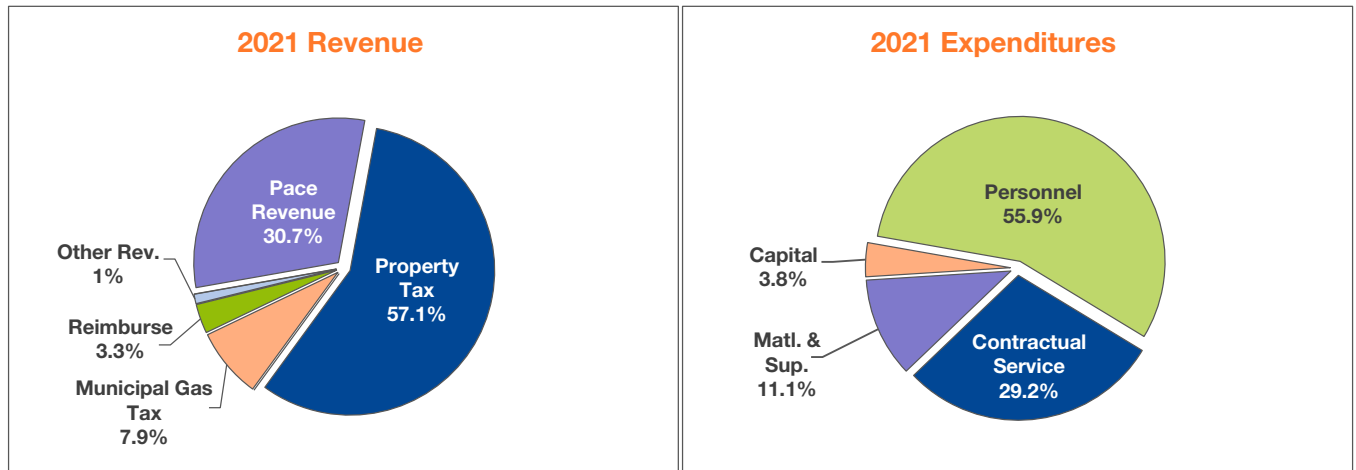
MULTIMODAL TRANSPORTATION FUND

MULTI-MODAL TRANSP. FUND

FUND BALANCE SUMMARY



The Multi-Modal Transportation Fund provides activities fundamental to vehicular and pedestrian traffic, including street lighting, cleaning, and maintenance, and transit services reimbursed by Pace, the suburban bus division of the Regional Transportation Authority.



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Transit Revenue	1,050,000	1,400,000	(0.48)	-31.5%	(0.40)	-27.6%	(0.05)	-3.4%	0.35	33.3%
Property Tax	1,503,100	2,603,100	0.23	18.3%	-	0.0%	1.10	73.2%	1.10	73.2%
Vehicle License Tax	23,100		(1.04)	-97.8%	(1.05)	-97.8%	(1.07)	-100.0%	(0.02)	-100.0%
Municipal Gas Tax	305,000	358,000	(0.10)	-25.5%	(0.09)	-23.2%	(0.04)	-9.8%	0.05	17.4%
Government Grants		100	-	0.0%	(0.00)	-100.0%	-	0.0%	0.00	0.0%
Reimbursements	114,700	149,200	(0.03)	-23.0%	(0.03)	-20.3%	0.01	3.6%	0.03	30.1%
Transfer from Motor Fuel Tax			(0.15)	-100.0%	-	0.0%	-	0.0%	-	0.0%
Demolition Tax			(0.05)	-100.0%	-	0.0%	-	0.0%	-	0.0%
Other Revenue	35,800	48,200	(0.06)	-62.5%	(0.02)	-37.2%	(0.01)	-15.4%	0.01	34.6%
Total Revenue^{1,2}	3,031,700	4,558,600	(1.69)	-35.8%	(1.59)	-34.4%	(0.06)	-1.4%	1.53	50.4%
Personnel Expenditures	2,215,700	2,514,600	(0.30)	-12.1%	-	0.0%	0.30	13.5%	0.30	13.5%
Contractual Services	1,279,500	1,312,600	0.05	4.5%	(0.01)	-0.4%	0.03	2.2%	0.03	2.6%
Materials and Supplies	396,000	501,100	(0.05)	-11.4%	(0.03)	-6.1%	0.08	18.8%	0.11	26.5%
Capital Expenditures	268,000	170,000	0.09	52.2%	-	0.0%	(0.10)	-36.6%	(0.10)	-36.6%
Total Expenditures²	4,159,200	4,498,400	(0.21)	-4.8%	(0.03)	-0.7%	0.31	7.4%	0.34	8.2%
Net Increase/(Decrease)	(1,127,500)	60,200	(1.48)		(1.6)		(0.37)		1.19	
Fund Bal. Beg. of Year	2,053,200	925,800	0.35	20.9%	-	0.0%	(1.13)	-54.9%	(1.13)	-54.9%
Fund Bal. End of Year	925,800	986,000	(1.13)	-54.9%	(1.56)	-62.8%	(1.50)	-60.3%	0.06	6.5%
Fund Bal. % Oper. Exp.	23.8%	22.8%	(0.00)							
Fund Bal. % Target	10.0%	10.0%								

Notable Budget Comments:

1. \$1.1 million of the 2020 decline in revenue vs. 2019 actual and 2020 budget is due to the City's 2020 repeal of the vehicle sticker with no offsetting taxes or fees in 2020 as part of the City's relief package given the COVID-19 economic impact to contract and residential customers. Other 2020 MMF revenue negatively impacted by COVID-19 include lower transit revenue with bus routes suspended or service reduced and lower municipal gas tax given less use of cars. The reduced bus service revenue was offset by reduced contractual costs.

2. The \$1.5 million increase in revenue for 2021 is due to a tax levy increase in 2021 offsetting the loss of vehicle sticker tax revenue from the City's repeal of vehicle stickers in 2020, for a net zero impact to the City's residents on a total tax basis. This change for an average \$500,000 household is an increase in property tax of \$86 per year and a decrease in vehicle sticker cost of \$86 per year for a net zero impact to residents. The City is also estimating that bus service and car use will resume in 2021 resulting in almost full recovery of bus service and municipal gas tax revenue. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

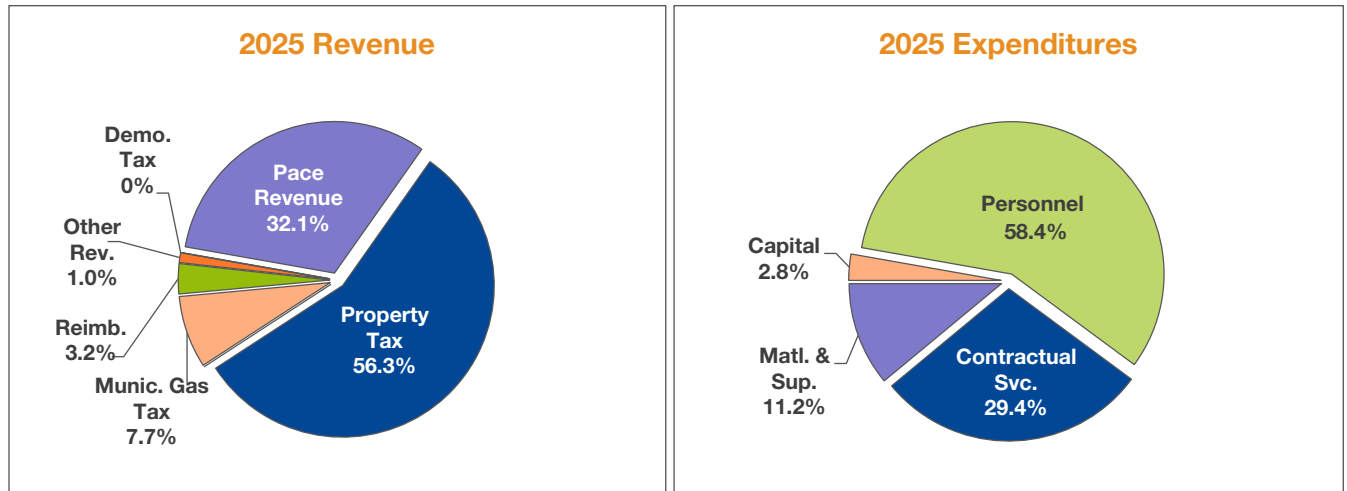
See Glossary of Terms and Funds in the Appendix.

MULTI-MODAL TRANSP. FUND

5-YEAR FUND BALANCE ESTIMATE



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



	Total 2021 Budget	Total 2022 Estimate	Total 2023 Estimate	Total 2024 Estimate	Total 2025 Estimate	Average Annual Growth
Transit Revenue ¹	1,400,000	1,421,000	1,442,300	1,463,900	1,485,900	1.5%
Property Tax	2,603,100	2,603,100	2,603,100	2,603,100	2,603,100	0.0%
Vehicle License Tax ¹						0.0%
Municipal Gas Tax	358,000	358,000	358,000	358,000	358,000	0.0%
Government Grants	100	100	100	100	100	0.0%
Reimbursements	149,200	149,200	149,200	149,200	149,200	0.0%
Transfer from Motor Fuel Tax						0.0%
Demolition Tax						0.0%
Other Revenue	48,200	48,200	48,200	48,200	48,200	0.0%
Total Revenue	4,558,600	4,579,600	4,600,900	4,622,500	4,644,500	0.5%
Personnel Expenditures	2,514,600	2,492,000	2,554,300	2,618,200	2,683,700	2.5%
Contractual Services	1,312,600	1,312,600	1,325,100	1,337,700	1,350,400	1.0%
Materials and Supplies	501,100	501,100	505,900	510,700	515,600	1.0%
Capital Expenditures	170,000	180,000	130,000	130,000	130,000	-5.5%
Total Expenditures	4,498,400	4,485,700	4,515,300	4,596,600	4,679,700	1.0%
Net Increase/(Decrease)	60,200	93,900	85,600	25,900	(35,200)	
Fund Balance Beg. of Year	925,800	986,000	1,079,900	1,165,500	1,191,400	6.5%
Fund Balance End of Year	986,000	1,079,900	1,165,500	1,191,400	1,156,200	4.2%
Fund Bal. % Oper. Exp.	22.8%	25.1%	26.6%	26.7%	25.4%	
	10.0%	10.0%	10.0%	10.0%	10.0%	

Notable Budget Comment:

The fiscal year 2021 budget and five-year estimate reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

See Glossary of Terms and Funds in the Appendix.

MULTI-MODAL TRANSP. FUND

STREETS AND SIDEWALKS – GENERAL



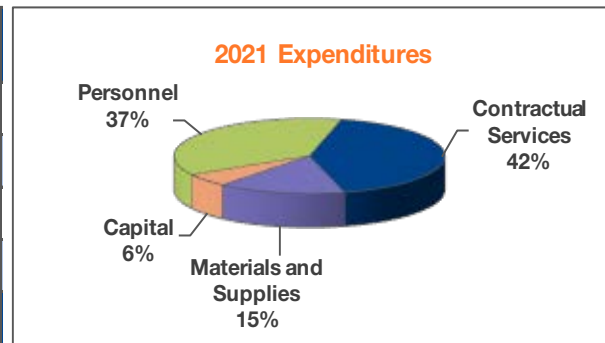
Account Code: 121.06.062

Budgeted Full-time Equivalent Positions: 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	1,217,700	1,212,800	1,212,800	1,118,600
Contractual Services	1,185,900	1,240,500	1,240,500	1,265,300
Materials and Supplies	418,400	373,100	373,100	457,100
Capital	176,100	268,000	268,000	170,000
TOTAL	2,998,000	3,094,400	3,094,400	3,010,900



2020 OBJECTIVES ACCOMPLISHED

- Drafted and advanced a resolution adopting a Local Streets New Sidewalk Installation Guideline.¹
- Contractually swept City-owned streets per 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 per the City's Snow and Ice Control Manual.¹
- Filled potholes within 24 hours of notification.¹
- Replaced signs per federal reflectivity regulations.¹
- Provided assistance and traffic control at City-sponsored special events.¹
- Installed banners and flags in business districts for holidays and special events.¹
- 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

2021 OBJECTIVES

- Contractually sweep City-owned streets per schedule in the second and third quarters.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 per the federal reflectivity regulations.¹
- Continue installing banners and flags in business districts for holidays and special events.¹

Note: The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

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

MULTI-MODAL TRANSP. FUND

TRANSIT – SCHEDULED SERVICE



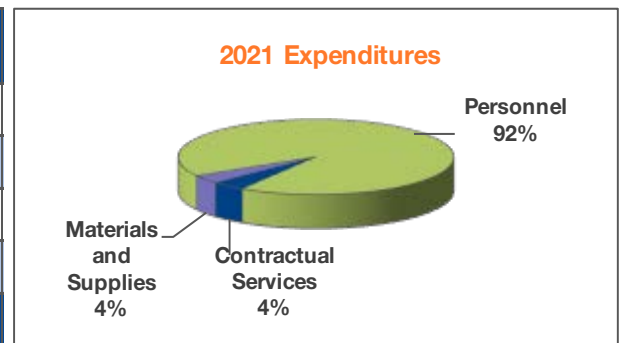
Account Code: 121.08.036

Budgeted Full-time Equivalent Positions: 13.23

PURPOSE

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	1,027,100	1,002,700	1,002,700	1,096,700
Contractual Services	38,800	44,400	39,000	47,400
Materials and Supplies	28,700	48,700	23,000	44,100
Capital	-	-	-	-
TOTAL	1,094,600	1,095,800	1,064,700	1,188,100



2020 OBJECTIVES ACCOMPLISHED

- Continued maintaining an outstanding safety record with an estimated 139,258 miles driven by bus operators with only one preventable accident. Effective April 13, 2020, Pace routes 628/629 were suspended and service reductions implemented for routes 471/472, due to the Covid-19 pandemic. Plans for service reinstatement has not yet been undetermined. ^P
- Ridership for Pace Fixed Route service was an estimated 32,687 passengers, a significant reduction due to the Covid-19 pandemic stay-at-home restrictions and service reductions outlined above. ^C
- The Connector provided 846 rides before service was suspended March 25, 2020 due to the Covid-19 pandemic. ^C
- Maintain strict safety and disinfection protocols to continue providing uninterrupted Transit services during the Covid-19 pandemic crisis. ^{C, P}

2021 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 survey routes for identifying optimal posted-bus stop placements. This is a Pace-initiated project to improve schedule adherence, safety, and customer satisfaction. ^C
- Cross-train staff on administrative and field procedures to expand employees' knowledge and abilities, thereby maximizing skillsets of the current workforce and accommodating vacations, sick-time and other absences without impacting customer service. ^F
- 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. ^C

Note: The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

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

MULTI-MODAL TRANSP. FUND TRANSIT – RAVINIA SERVICE



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

PURPOSE

Public Works Transit provides shuttle bus service from remote parking areas to the Ravinia Festival during the summer concert season, which typically runs from June through September. Costs for the shuttle service are 100% funded by revenue from Pace.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	275,600	100	100	299,400
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	275,600	100	100	299,400



2020 OBJECTIVES ACCOMPLISHED

- The Ravinia Festival announced cancellation of the 2020 Summer events on May 1, 2020 due to the Covid-19 pandemic. No Ravinia service was provided during 2020. Expenditures for preparations completed prior to May 1 were invoiced to Ravinia.

2021 OBJECTIVES

- Provide safe, cost-efficient, and professional service to the staff and guests of the Ravinia Festival. ^C
- Continue working with Pace on securing environmentally-friendly buses. ^{P,C}

Note: The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

MULTI-MODAL TRANSP. FUND

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
1,117,500	1,345,600	Property Tax	1,271,100	1,503,100	1,503,100	2,603,100
70,000	101,800	Demolition Tax	50,000			
431,700	422,600	Municipal Gas Tax	409,200	397,000	305,000	358,000
32,700	46,300	Miscellaneous/Street Permits	52,600	27,000	20,000	27,000
1,071,400	1,057,100	Vehicle License Tax	1,065,700	1,071,700	23,100	
12,400	14,300	Fines and Forfeitures	17,600	14,000	5,300	14,000
78,200	110,200	Services and Reimbursements	110,500	104,000	114,600	109,200
73,000	34,400	State DOT Reimbursement	38,500	40,000	100	40,000
900	6,900	Interest Earnings	25,200	16,000	10,500	7,200
95,000	220,000	Transfer from Motor Fuel Tax	150,000			
1,421,800	1,436,700	Pace Revenues	1,532,500	1,450,000	1,050,000	1,400,000
4,404,600	4,796,000	Total Multi-Modal Trans. Fund	4,722,900	4,622,900	3,031,700	4,558,600

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

MULTI-MODAL TRANSP. FUND

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
121.062 Street & Sidewalk				
121.06.062.5101 Full Time Labor	642,100	683,600	683,600	639,200
121.06.062.5102 Part Time Labor	112,500	41,400	41,400	
121.06.062.5103 Over Time Labor	185,000	181,200	181,200	185,700
121.06.062.5201 FICA	57,000	56,200	56,200	51,100
121.06.062.5202 Medicare	13,300	13,100	13,100	12,000
121.06.062.5203 IMRF	54,800	77,600	77,600	64,000
121.06.062.5206 PPO Health/Dental Plan	152,300	159,800	159,800	166,500
121.06.062.5209 Life Insurance	700			
121.06.062.6106 Professional Services - Medical	600	500	1,000	500
121.06.062.6107 Professional Services -Other	170,500	160,000	160,000	160,000
121.06.062.6202 Membership Dues	200	200	200	200
121.06.062.6209 Laundry & Uniforms	3,900	4,000	4,000	4,000
121.06.062.6212 Education & Training	2,000	1,500	1,000	1,500
121.06.062.6216 Maintenance of Equipment	207,400	215,000	215,000	215,000
121.06.062.6223 Reimbursements	6,700	100	100	100
121.06.062.6301 Utilities - Electric	230,900	220,000	220,000	220,000
121.06.062.6303 Utilities - Cleaning/Waste Disposal	13,400	15,000	15,000	15,000
121.06.062.6305 Utilities - Mobile Phones	1,400	1,400	1,400	1,400
121.06.062.6404 Equipment Charges	540,600	614,400	614,400	638,100
121.06.062.6405 IT Charges	8,500	8,500	8,500	9,500
121.06.062.6502 Supplies - Office	500	500	500	500
121.06.062.6503 Supplies - Clothing	4,400	6,000	6,000	6,000
121.06.062.6504 Supplies - Repairs	79,900	100,000	100,000	100,000
121.06.062.6505 Supplies - Maintenance	6,700	10,000	10,000	10,000
121.06.062.6507 Supplies - Chemicals	295,400	230,000	230,000	315,000
121.06.062.6510 Supplies - Small Tools		1,500	1,500	1,500
121.06.062.6511 Supplies - Traffic Control	15,000	16,200	16,200	16,200
121.06.062.6512 Supplies - Department	4,100	5,000	5,000	5,000
121.06.062.6513 Business Expenses	11,500	2,500	2,500	1,500
121.06.062.6606 Computer Software & Hardware	900	1,400	1,400	1,400
121.06.062.7103 Improvements Other Than Building	154,600	100,000	100,000	50,000
121.06.062.7105 Infrastructure	21,500	168,000	168,000	120,000
Total Streets & Sidewalk	2,998,000	3,094,400	3,094,400	3,010,900

121.036 Transit				
121.08.036.5101 Full Time Labor	478,700	500,700	500,700	498,000
121.08.036.5102 Part Time Labor	315,500	250,100	250,100	327,900
121.08.036.5103 Over Time Labor	19,600	15,000	15,000	25,000
121.08.036.5201 FICA	49,800	47,500	47,500	52,800
121.08.036.5202 Medicare	11,700	11,100	11,100	12,300
121.08.036.5203 IMRF	37,100	58,500	58,500	53,500
121.08.036.5206 PPO Health/Dental Plan	114,200	119,800	119,800	127,100
121.08.036.5209 Life Insurance	500			
121.08.036.6106 Professional Services - Medical	10,000	11,400	8,500	11,400
121.08.036.6107 Professional Services -Other	7,600	10,000	9,000	11,100
121.08.036.6215 Repairs	2,500	4,000	3,000	4,000
121.08.036.6304 Utilities - Telephone	1,700	2,000	1,500	2,000
121.08.036.6405 IT Charges	16,900	17,000	17,000	18,900

MULTI-MODAL TRANSP. FUND

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
121.08.036.6502 Supplies - Office	600	1,400	1,400	1,500
121.08.036.6503 Supplies - Clothing	5,000	7,400	3,600	7,300
121.08.036.6512 Supplies - Department	23,100	40,000	18,000	35,300
Total Transit	1,094,600	1,095,800	1,064,700	1,188,100

121.037 Transit Ravinia

121.08.037.5101 Full Time Labor	45,500			45,000
121.08.037.5102 Part Time Labor	160,500			165,000
121.08.037.5103 Over Time Labor	45,400	100	100	49,400
121.08.037.5201 FICA	15,500			16,100
121.08.037.5202 Medicare	3,600			3,800
121.08.037.5203 IMRF	5,100			20,100
Total Transit Ravinia	275,600	100	100	299,400

Total Multi-Modal Transportation Fund	4,368,200	4,190,300	4,159,200	4,498,400
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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

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 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
State MFT Allotments	1,643,500	1,643,500	0.67	68.3%	-	0.0%	-	0.0%	-	0.0%
Interest Earnings	3,700	3,000	(0.01)	-65.4%	(0.00)	-15.9%	(0.00)	-31.8%	(0.00)	-18.9%
Total Revenue	1,647,200	1,646,500	0.66	66.9%	(0.00)	0.0%	(0.00)	-0.1%	(0.00)	0.0%
Transfers	1,643,500	1,643,500	0.74	82.5%	-	0.0%	-	0.0%	-	0.0%
Total Expenditures	1,643,500	1,643,500	0.74	82.5%	-	0.0%	-	0.0%	-	0.0%
Net Increase/(Decrease)	3,700	3,000	(0.08)		(0.00)		(0.00)		(0.00)	
Fund Bal. Beg. of Year	280,900	284,600	0.09	44.6%	-	0.0%	0.00	1.3%	0.00	1.3%
Fund Bal. End of Year	284,600	287,600	0.00	1.3%	(0.00)	-0.2%	0.00	0.8%	0.00	1.1%
Fund Bal. % Oper. Exp.	17.3%	17.5%								
Fund Bal. % Target	0.0%	0.0%								

Notable Budget Comments:

1. State MFT allotments 2020 - Rebuild IL MFT Allocation \$654k, net of reduction due to Covid-19 and global oil economic impacts. Rebuild IL MFT Allocation of \$1.9M to be received in six installments approximately every six months starting May 2020. City intent to potentially start using the allocation in 2021.
2. State MFT allotments 2021 - Rebuild IL MFT Allocation \$654k and historical MFT runrate.
3. Transfer expenditure - transfer to the Capital Projects Fund to fund MFT-eligible capital, consistent with the City's 10-Year Capital Improvement Program Funding Plan.

See Glossary of Terms and Funds in the Appendix.

SPECIAL REVENUE FUNDS

MOTOR FUEL TAX FUND



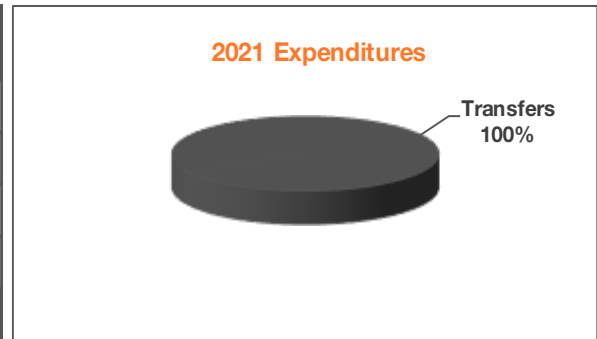
Account Code: 122.06.065

Budgeted Full-time Equivalent Positions: 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.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Materials and Supplies	-	-	-	-
Debt Service	-	-	-	-
Reserves	-	-	-	-
Transfers	900,400	1,643,500	1,643,500	1,643,500
TOTAL	900,400	1,643,500	1,643,500	1,643,500



2020 OBJECTIVES ACCOMPLISHED

- The annual resurfacing program was deferred due to COVID-19 pandemic constraints. ¹
- Secured Rebuild Illinois MFT allocation of \$1.9M to be received in six installments approximately every six months starting May 2020. City intent to potentially start using the allocation in 2021. ^F

2021 OBJECTIVES

- Continue to plan and implement annual resurfacing (grind and overlay) program. ¹

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

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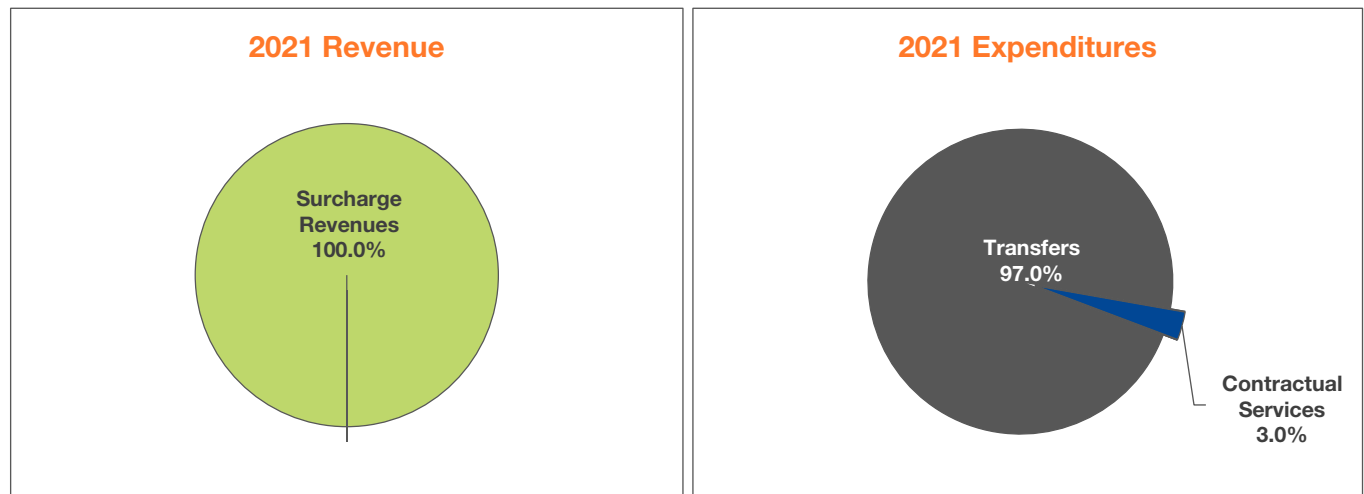
ENHANCED 911 FUND

ENHANCED 911 FUND

FUND BALANCE SUMMARY



The Enhanced 911 Fund underwrites partial cost of the operations of the City's "911" emergency telephone service, which is contracted through the Village of Glenview, as well as other eligible Enhanced 911 expenditures, when funds are available. Allotments of State Surcharge Revenue are deposited directly to the Enhanced 911 Fund and transferred to the General Fund, where the related expenditures are accounted for. An Emergency Telephone Systems Board (ETSB) manages incoming receipts, disburses funds to the City upon validation of eligible expenditures, and holds the fund balance for the City. The ETSB is managed by the Village of Glenview with Board Members from the City of Highland Park and other municipalities.



	Total 2019 Actual	Total 2020 Budget	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease) '21 Bud. vs. '20 Est.	
					Dollar	Percent
Surcharge Revenues	674,900	676,000	677,000	647,200	(29,800)	-4.4%
Total Revenue	674,900	676,000	677,000	647,200	(29,800)	-4.4%
Contractual Services	18,600	19,700	19,700	19,700	-	0.0%
Transfers	685,000	685,000	685,000	645,000	(40,000)	-5.8%
Total Expenditures	703,600	704,700	704,700	664,700	(40,000)	-5.7%
Net Increase/(Decrease)	(28,700)	(28,700)	(27,700)	(17,500)	10,200	
Fund Balance Beg. of Year	142,400	113,700	113,700	86,000	(27,700)	-24.4%
Fund Balance End of Year	113,700	85,000	86,000	68,600	(17,400)	-20.2%
Fund Balance % Oper. Exp.	16.2%	30.3%	12.2%	10.3%		
Fund Balance % Target	10.0%	10.0%	10.0%	10.0%		

See Glossary of Terms and Funds in the Appendix.

SPECIAL REVENUE FUNDS

POLICE ENHANCED 911 FUND



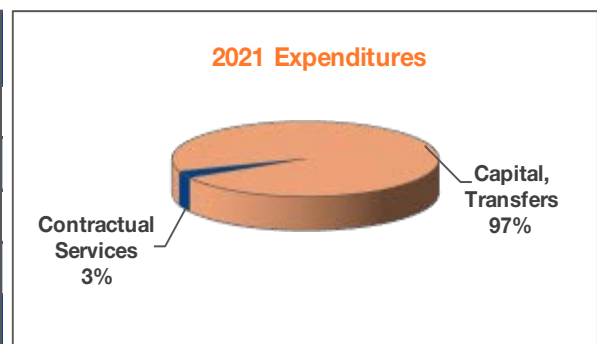
Account Code: 124.03.067

Budgeted Full-time Equivalent Positions: 0

PURPOSE

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.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	18,600	19,700	19,700	19,700
Materials and Supplies	-	-	-	-
Capital, Transfers	685,000	685,000	685,000	645,000
TOTAL	703,600	704,700	704,700	664,700



2020 OBJECTIVES ACCOMPLISHED

- Monitored the Enhanced 911 Fund revenue and expenditure costs. ^F
- Completed reporting as required. ^F
- Reviewed and updated policies and practices in coordination with the Village of Glenview. ^P

2021 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
- Evaluate and renegotiate, as appropriate, terms and conditions of the intergovernmental agreement between the City and Village of Glenview for dispatch services, given agreement expiration in 2021. ^F

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

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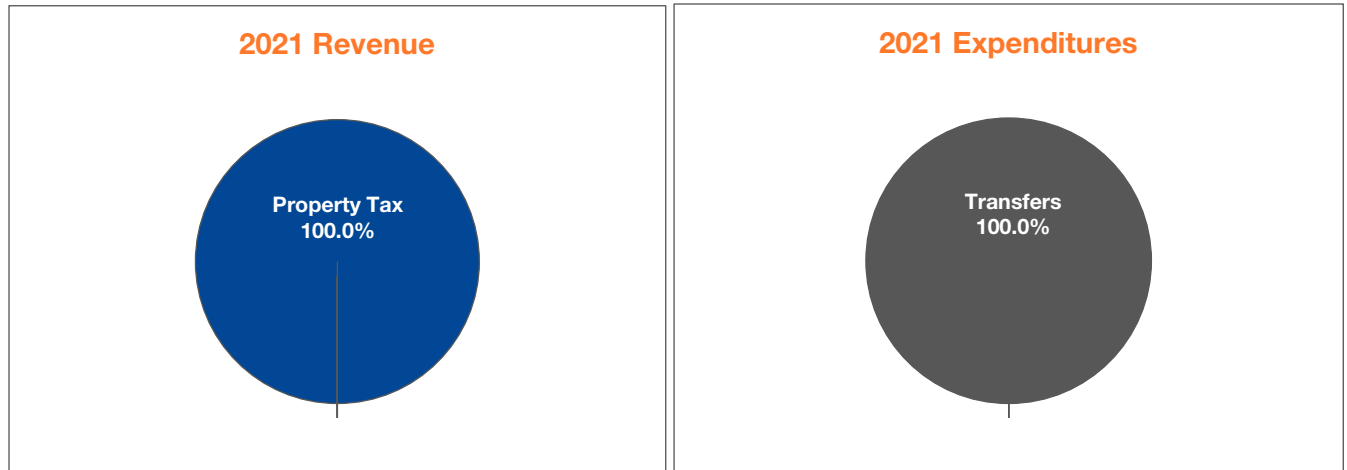
PUBLIC SAFETY PENSION LEVY FUND

PUBLIC SAFETY PENSION

FUND BALANCE SUMMARY



This Fund accounts for the City's property tax levy collections for contribution to the Police and Fire pension funds, as well as the transfer of those contributions to the pension funds. The funds are remitted directly to the respective pension boards, who by State Statute maintain full control over the investment of the funds.



	Total 2019 Actual	Total 2020 Budget	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease) '21 Bud. vs. '20 Est.	
					Dollar	Percent
Property Tax	6,235,300	6,270,000	6,270,000	6,270,000	-	0.0%
Total Revenue	6,235,300	6,270,000	6,270,000	6,270,000	-	0.0%
Transfers	6,235,300	6,270,000	6,270,000	6,270,000	-	0.0%
Total Expenditures	6,235,300	6,270,000	6,270,000	6,270,000	-	0.0%
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 2021 budget includes a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund) and \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund). The \$8.1 million funds the City's statutory actuarially determined contribution of \$5.9 million and additional contribution of \$2.1 million, with a goal of minimizing the long-term City contribution cost.
2. The City began accelerating public safety pension funding in FY2014, then moved to greater acceleration in FY 2016, with pension-dedicated tax increases in FY2014, FY2017 and FY2018, as well as additionally using LGDF, to minimize the long-term impact of pension funding to the tax payer. The accelerated plan 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 is being contributed annually for years 2018 and future years until the City reaches 90% funding. The result is an increase from \$3.3 million annual contribution in FY2013 to \$8.1 million annual contribution in FY2018 and going forward through 90% funding. Given consistent actuarial assumptions, investment returns and annual future contributions equivalent to the FY 2018 contribution, the City expects to reach 90% funding between 2036 and 2040.

See Glossary of Terms and Funds in the Appendix.

FINANCE DEPARTMENT

PUBLIC SAFETY PENSION LEVY

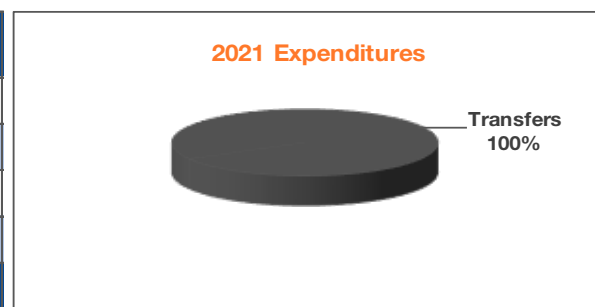


Account Code: 128.03.111, 128.04.111
Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Public Safety Pension Levy Fund accounts for the City's property tax levy collections for contribution to the Police and Fire pension funds, as well as the transfer of those contributions to the Police and Fire pension funds. Recommended City contributions to the Police and Fire pension funds are determined annually by an independent actuarial valuation, based on the City's policy of having the Police and Fire pensions 90% funded by year 2040. City Council's objective is to annually contribute to the Police and Fire pension funds, according to City policy, and generally contributes at a higher level when funds are available. The City funds the pension contributions from a combination of property tax levy and other sources such as partial state income tax receipts, partial proceeds from the sale of assets when available, and other revenue sources as identified, with a goal of minimizing the impact to the taxpayer. The property tax levy portion of the City's pension contributions is included in this Public Safety Pension Levy Fund, while the other funding sources are generally accounted for in the General Fund.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Transfers	6,235,300	6,270,000	6,270,000	6,270,000
TOTAL	6,235,300	6,270,000	6,270,000	6,270,000



2020 OBJECTIVES ACCOMPLISHED

- The 2020 budget included a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund), \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund) and \$70,000 is from personal property replacement tax. The \$8.1 million funds the City's actuarially determined contribution of \$5.7 million and additional contribution of \$2.4 million, with a goal of minimizing the long-term City contribution cost. ^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. 2020 policy changes included compliance with the Illinois Sustainable Investing Act, investment guideline updates, and portfolio allocation equity maximum updates. ^F

2021 OBJECTIVES

- The 2021 budget includes a total \$8.1 million in City contributions (transfers) to the public safety pension funds, of which \$6.3 million is from property tax levy (accounted for in the Public Safety Pension Levy Fund), \$1.7 million is from state income tax revenue (LGDF accounted for in the General Fund) and \$70,000 is from personal property replacement tax. The \$8.1 million funds the City's actuarially determined contribution of \$5.9 million and additional contribution of \$2.2 million, with a goal of minimizing the long-term City contribution cost. ^F
- Continue to monitor pension fund investments, to preserve the safety of principal per the Illinois Pension Code and diversification of the Pension Fund; earn the highest possible total return consistent with prudent levels of risk; and create a stream of investment returns to insure the systematic and adequate funding of actuarially-determined benefits through contributions and professional management of the assets of Pension Funds. ^F

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

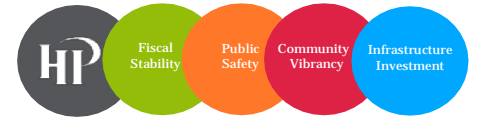
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The background of the page is a photograph of the Highland Park City Hall, a classical stone building with a central dome and columns. The building is partially obscured by the dense green foliage of trees in the foreground. The title 'ENVIRONMENTAL SUSTAINABILITY FUND' is centered over the image in a large, bold, black sans-serif font. A thin horizontal line is positioned directly beneath the title.

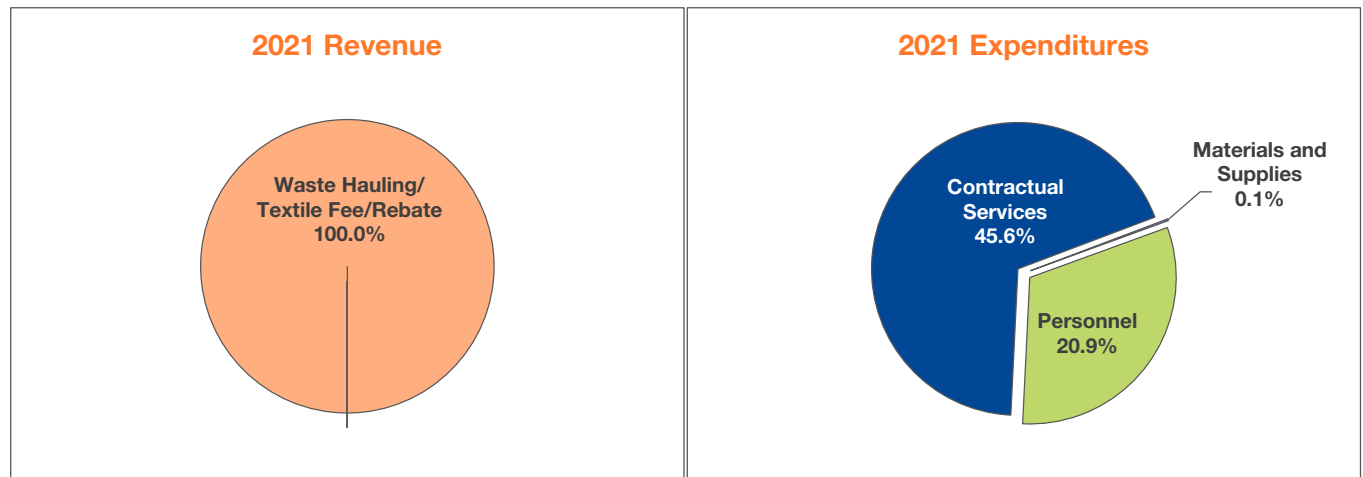
ENVIRONMENTAL SUSTAINABILITY FUND

ENVIRONMENTAL SUSTAINABILITY

FUND BALANCE SUMMARY



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



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Waste /Textile Fee/Rebate	149,400	135,000	(0.02)	-10.8%	0.02	14.9%	0.01	3.8%	(0.01)	-9.6%
Total Revenue	149,400	135,000	(0.02)	-13.3%	0.02	14.9%	0.01	3.8%	(0.01)	-9.6%
Personnel Expenditures	31,100	31,300	0.00	10.3%	-	0.0%	0.00	0.6%	0.00	0.6%
Contractual Services	46,200	68,400	(0.02)	-25.8%	(0.02)	-32.5%	-	0.0%	0.02	48.1%
Materials and Supplies	200	200	-	0.0%	(0.00)	-71.4%	(0.00)	-71.4%	-	0.0%
Transfers	60,000	50,000	0.06	0.0%	-	0.0%	(0.01)	-16.7%	(0.01)	-16.7%
Total Expenditures	137,500	149,900	0.05	51.6%	(0.02)	-14.2%	(0.01)	-6.4%	0.01	9.0%
Net Increase/(Decrease)	11,900	(14,900)	(0.07)		0.04		0.02		(0.03)	
Fund Bal. Beg. of Year	414,900	426,800	0.08	24.4%	-	0.0%	0.01	2.9%	0.01	2.9%
Fund Bal. End of Year	426,800	411,900	0.01	2.9%	0.04	10.9%	0.03	7.1%	(0.01)	-3.5%
Fund Bal. % Oper. Exp.	550.6%	412.4%								
Fund Bal. % Target	10.0%	10.0%								

Notable Budget Comments:

- Transfers - 2020 Estimate:
\$50k transfer to the General Fund to pay for operating expenditures due to the Covid-19 pandemic economic impact to General Fund revenue.
\$10k transfer to the Eqp. Fund to pay for incremental costs of purchasing environmentally friendly vehicles.
The potential future operating cost savings of using environmentally friendly vehicles is expected to be realized in the Equipment Fund.
- Transfers - 2021 Budget:
\$50k transfer to the General Fund to pay for operating expenditures due to the Covid-19 pandemic economic impact to General Fund revenue.
- The Sustainability Fund will be contributing \$10,000 to \$15,000 per year for 2021-25 for administrative and inspector vehicle replacements consistent with the City's Environmentally Friendly Vehicles Policy. The potential net impact of the vehicle replacements for FY2021-2025 is \$60,000.

See Glossary of Terms and Funds in the Appendix.

CITY MANAGER'S OFFICE

ENVIRONMENTAL SUSTAINABILITY



Account Code: 129.01.052

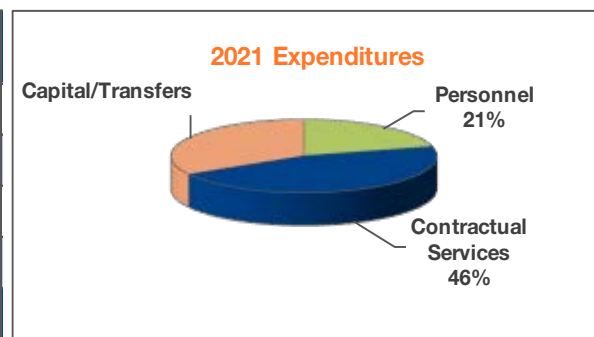
Budgeted Full-time Equivalent Positions: 0

PURPOSE

The City Manager's Office, partnering with other departments, oversees sustainability programming and initiatives. The City works with its community partners and a sustainability consultant to program initiatives for improving community long-term sustainability, including environmentally friendly governance; green energy and built environments; greenhouse gas emissions and water usage reduction; ecosystems improvement; and recyclable materials utilization. The City developed a new Sustainability Plan for 2020-2022.¹

The City Manager's Office oversees the Highland Park Green Alliance, which is a partnership between the City, its sister governments, and Highland Park Hospital. The Green Alliance is committed to partnering on shared environmental initiatives for the community. Due to the COVID-19 pandemic, the Green Alliance did not meet in 2020 and a number of Sustainability Initiatives were put on hold, but will be pursued in future years.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	28,200	31,100	31,100	31,300
Contractual Services	62,300	68,400	46,200	68,400
Materials and Supplies	200.00	700	200	200
Capital/Transfers	-	60,000	60,000	50,000
TOTAL	90,700	160,200	137,500	149,900



2020 OBJECTIVES ACCOMPLISHED

- Created a sustainable business recognition program to be further implemented in 2021. ^C
- 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 of 5% by 2023. ^C
- Explored opportunities for community solar subscriptions for residents and small businesses. ^{P C}
- Conducted outreach to City restaurants and multi-family residential property managers and worked with those properties on implementing recycling and organic composting services. ^C
- Participated in the Metropolitan Mayors Caucus Greenest Region Corps program providing the City with an AmeriCorps volunteer for 1,720 hours of service dedicated to meeting sustainability objectives. ^{C F}
- Drafted the Highland Park Climate Mitigation Plan to be finalized in 2020. ^C

2021 OBJECTIVES

- Develop a plan to reach GHG reduction targets noted above and monitor GHG emissions and progress. ^C
- Implement the Three-Year Sustainability Plan 2021 objectives. ^C
- Update greenhouse gas information for Global Covenant of Mayors reporting and tracking. ^C
- Continue implementing the sustainability communications plan through all modalities. ^C
- Procure additional behind-the-meter solar or community solar energy projects for City electric accounts. ^C
- Promote composting and recycling programs to increase resident and business participation. ^C
- Contribute funding for the purchase of environmentally-friendly City vehicles as necessary. ^{F, C}
- Plan Arbor Day activities for either an in-person or virtual event depending on status of the pandemic. ^C

Note 1: The City originally established a 20-year Community Sustainability Strategic Plan, which was a goal-oriented roadmap for sustainability initiatives, with objectives and timelines. The City updated that Strategic Plan in 2017 consolidating the 20-year plan elements, the Metropolitan Mayors Caucus Greenest Region Compact 2 Plan, and the SolSmart designation objectives into a three-year Plan to serve as the City's guide for its ongoing environmental sustainability initiatives.

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

SPECIAL REVENUE FUNDS

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
759,200	761,800	State Motor Fuel Tax Allotments	976,400	1,643,500	1,643,500	1,643,500
4,300	9,500	Interest Earnings	10,700	4,400	3,700	3,000
763,400	771,300	Total Motor Fuel Tax Fund	987,100	1,647,900	1,647,200	1,646,500
4,300	7,300	Interest Earnings	2,800	1,000	2,000	2,000
461,300	643,600	Surcharge Revenues	672,100	675,000	675,000	645,200
465,600	650,900	Total Enhanced 911 Fund	674,900	676,000	677,000	647,200
5,708,500	6,230,600	Property Tax	6,235,300	6,270,000	6,270,000	6,270,000
5,708,500	6,230,600	Total Public Safety Levy Pension Fund	6,235,300	6,270,000	6,270,000	6,270,000
144,100	133,900	Waste Hauling/Textile Fee/Rebate	167,400	130,000	149,400	135,000
		Interest Earnings	4,900			
144,100	133,900	Total Environmental Sustain. Fund	172,300	130,000	149,400	135,000
7,081,600	7,786,800	Total Special Revenue Funds	8,069,500	8,723,900	8,743,600	8,698,700

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.

SPECIAL REVENUE FUNDS

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
122 Motor Fuel Tax Fund				
122.06.065.9203 Transfer To Street Fund	150,000			
122.06.065.9214 Transfer to Capital Projects Fund	750,400	1,643,500	1,643,500	1,643,500
Total Motor Fuel Tax	900,400	1,643,500	1,643,500	1,643,500
124 E911 Fund				
124.03.067.6215 Repairs	1,300	2,000	2,000	2,000
124.03.067.6216 Maintenance of Equipment	2,700	2,700	2,700	2,700
124.03.067.6304 Utilities - Telephone	14,600	15,000	15,000	15,000
124.03.067.9201 Transfer to General Fund	685,000	685,000	685,000	645,000
Total E-911 Fund	703,600	704,700	704,700	664,700
128 Public Safety Pension Levy				
128.03.111.9207 Transfer To Pension Police Fund	3,162,500	3,323,100	3,323,100	3,328,600
128.04.111.9208 Transfer To Pension Fire Fund	3,072,800	2,946,900	2,946,900	2,941,400
Total Public Safety Pension Levy	6,235,300	6,270,000	6,270,000	6,270,000
129 Environmental Sustainability Fund				
129.01.052.5102 Part Time Labor	25,600	28,000	28,000	28,200
129.01.052.5201 FICA	1,600	1,700	1,700	1,700
129.01.052.5202 Medicare	400	400	400	400
129.01.052.5203 IMRF	700	1,000	1,000	900
129.01.052.6107 Professional Services -Other	48,600	53,000	33,000	53,000
129.01.052.6202 Membership Dues	13,700	15,400	13,200	15,400
129.01.052.6513 Business Expenses	200	700	200	200
129.01.052.9223 Transfer to Equipment Maintenance Fund		10,000	10,000	
129.01.052.9201 Transfer to General Fund		50,000	50,000	50,000
Total Environmental Sustainability Fund	90,700	160,200	137,500	149,900
Special Revenue Funds Total	7,930,000	8,778,400	8,755,700	8,728,000

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

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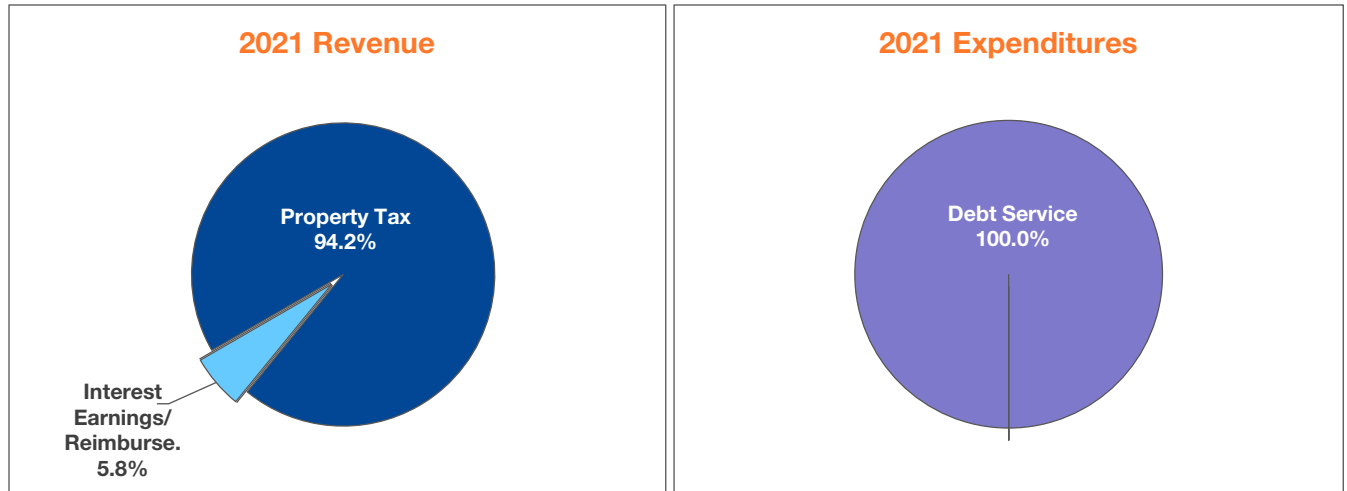
DEBT SERVICE FUND

DEBT SERVICE FUND

FUND BALANCE SUMMARY



The Debt Service Fund includes the repayment of principal and interest for those capital projects that were funded by property tax leviable general and special obligation debt, other than debt payable from special assessments and debt issued for and serviced by a governmental enterprise, such as the Water, Sewer and Parking Funds.



	Total 2019 Actual	Total 2020 Budget	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease) '21 Bud. vs. '20 Est.	
					Dollar	Percent
Property Tax	1,242,600	1,207,400	1,207,400	1,199,000	(8,400)	-0.7%
Reimburse./Interest Earnings	91,300	78,700	75,600	73,300	(2,300)	-3.0%
Total Revenue	1,334,000	1,286,100	1,283,000	1,272,300	(10,700)	-0.8%
Debt Service	1,306,000	1,367,800	1,367,800	1,266,100	(101,700)	-7.4%
Total Expenditures	1,306,000	1,367,800	1,367,800	1,266,100	(101,700)	-7.4%
Net Increase/(Decrease)	28,000	(81,700)	(84,800)	6,200	91,000	
Fund Balance Beg. of Year	971,400	999,400	999,400	914,600	(84,800)	-8.5%
Fund Balance End of Year	999,400	917,700	914,600	920,700	6,100	0.7%
Fund Balance % Total Exp.	76.5%	67.1%	66.9%	72.7%		
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%		

Notable Budget Comments:

Property Tax & Debt Service reflect the property tax levy and the continuance of debt service payments for previously issued tax leviable general obligation bonds, given the 2021 budget does not include issuance of new debt.

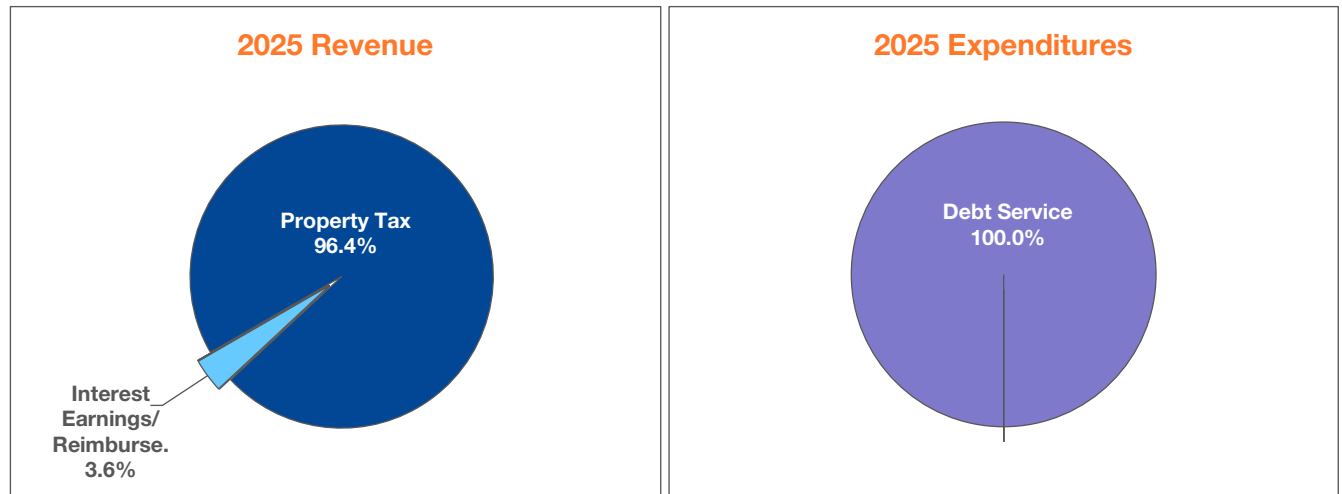
See Glossary of Terms and Funds in the Appendix.

DEBT SERVICE FUND

5-YEAR FUND BALANCE ESTIMATE



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



	Total 2021 Budget	Total 2022 Estimate	Total 2023 Estimate	Total 2024 Estimate	Total 2025 Estimate	Average Annual Growth
Property Tax	1,199,000	1,199,000	1,272,000	1,697,800	1,995,200	14.3%
Reimburse./Interest Earnings	73,300	72,400	76,500	75,500	74,500	0.5%
Total Revenue	1,272,300	1,271,400	1,348,500	1,773,300	2,069,700	13.6%
Debt Service	1,266,100	1,268,300	1,345,400	1,770,200	2,066,600	13.6%
Total Expenditures	1,266,100	1,268,300	1,345,400	1,770,200	2,066,600	13.6%
Net Increase/(Decrease)	6,200	3,100	3,100	3,100	3,100	
Fund Balance Beg. of Year	914,600	920,700	923,800	926,900	930,000	0.4%
Fund Balance End of Year	920,700	923,800	926,900	930,000	933,100	0.3%
Fund Balance % Total Exp.	72.7%	72.8%	68.9%	52.5%	45.2%	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

See Glossary of Terms and Funds in the Appendix.

DEBT SERVICE FUND

DEBT SERVICE



Account Code: 131.02.068

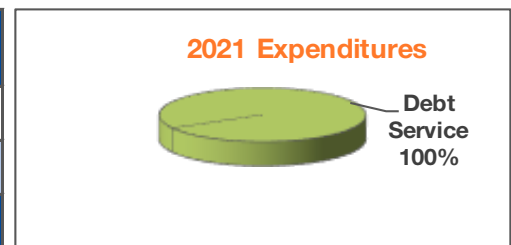
Budgeted Full-time Equivalent Positions: 0

PURPOSE

The Funds provide for annual debt service payments on various general obligation bonds issued by the City, for Streets, Facilities, and Library improvements. Following is the Debt Service Levy for 2021 debt service payments on general obligations bonds issued previous to 2021. The City is not planning on issuing new bonds in 2021. 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.

	2021 Principal	2021 Interest	2021 Other	2021 Total
2012 Refunding	255,000	7,700	-	262,700
2015 Streets Improvements	-	15,500	-	15,500
2016 Streets Improvements	175,000	21,900	-	196,900
2016 Library Improvements	45,000	19,300	-	64,300
2017 Streets Improvements	45,000	17,300	-	62,300
2018 Streets Improvements	450,000	211,700	-	661,700
Total Debt Service Existing Bonds	970,000	293,300	-	1,263,300
Bond Administration Costs	-	-	2,800	2,800
Total Debt Service	970,000	293,300	2,800	1,266,100
Library Debt Service Expenditures	45,000	19,300	-	64,300
City Debt Service Expenditures	925,000	274,000	2,800	1,201,800

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Debt Service	1,306,000	1,367,800	1,367,800	1,266,100
Transfers	-	-	-	-
TOTAL	1,306,000	1,367,800	1,367,800	1,266,100



2020 OBJECTIVES ACCOMPLISHED

- Levied 2019 taxes for the 2020 debt service, 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 to 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 City's 10-year capital improvement program, advising the City Council and Senior Staff of appropriate long-term financing options. ^F

2021 OBJECTIVES

- Levy 2020 taxes for the 2021 debt service, with all debt service paid on schedule. ^F
- Preserve the City's Moody's-issued Aaa credit rating on existing General Obligation Bonds. ^F
- Retain and update the City's 10-year debt funding plan, in support of the City's 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, C-Community Vibrancy

The background of the page is a photograph of the Highland Park City Hall, a large, light-colored stone building with a prominent central tower topped by a dome. The building is partially obscured by the dense green foliage of trees in the foreground. The title "TAX INCREMENT FINANCING FUNDS" is centered over the image in a large, bold, black sans-serif font. The word "FINANCING" is underlined.

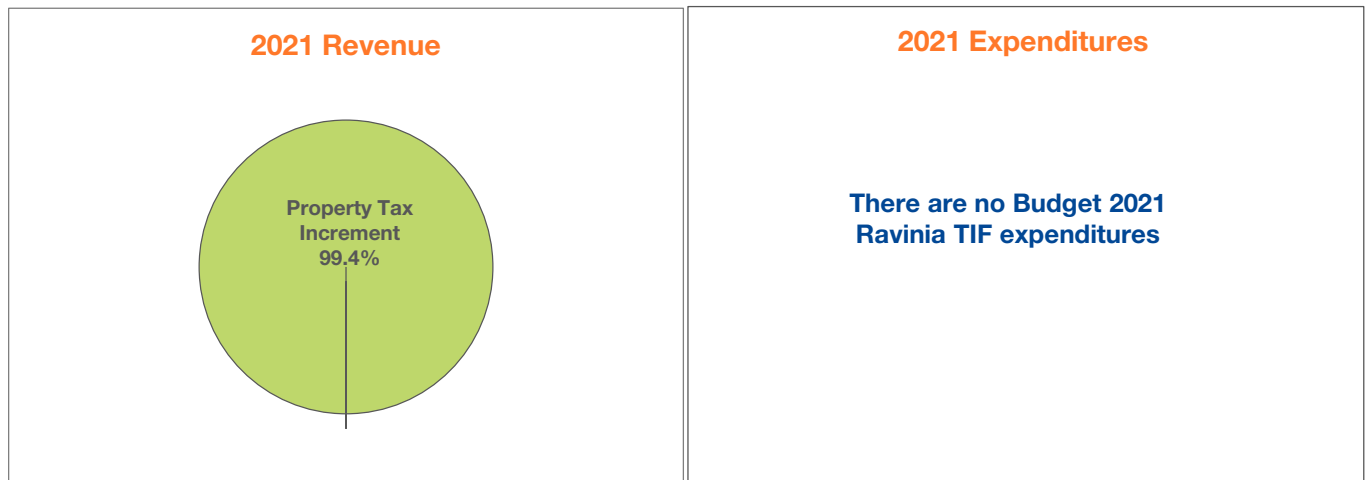
TAX INCREMENT FINANCING FUNDS

TAX INCREMENT FINANCING

RAVINIA FUND BALANCE SUMMARY



This Tax Increment Financing Fund is used to account for tax increment financing (TIF) property tax revenues and expenditures consistent with the approved Ravinia TIF District redevelopment plan.



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Property Tax Increment	374,500	374,500	0.13	56%	-	0%	-	0%	-	0%
Interest Earnings	4,700	2,400	(0.02)	-78%	0.00	0%	0.00	0%	(0.00)	-49%
Transfers			(0.29)	-100%	-	0%	-	0%	-	0%
Total Revenue	379,200	376,900	(0.17)	-31%	0.00	1%	0.00	1%	(0.00)	-1%
Contractual Services	679,500		(0.55)	-45%	-	0%	(0.68)	-100%	(0.68)	-100%
Transfers	291,100		0.29	0%	-	0%	(0.29)	-100%	(0.29)	-100%
Total Expenditures	970,700	-	(0.26)	-21%	-	0%	(0.97)	-100%	(0.97)	-100%
Net Increase/(Decrease)	(591,500)	376,900	0.09	-13%	0.00		0.97		0.97	
Fund Bal. Beg. of Year	743,700	152,200	(0.68)	-48%	-	0%	(0.59)	-80%	(0.59)	-80%
Fund Bal. End of Year	152,200	529,100	(0.59)	-80%	0.00	3%	0.38	259%	0.38	248%
Fund Bal. % Oper. Exp.	15.7%	n/a								
Fund Bal. % Target	0.0%	0.0%								

Notable Budget Comments:

1. 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.
2. Transfer revenue and expenditure - In 2019, the City transferred monies from the General Fund to the Ravinia TIF Fund to pay for contractual services, given insufficient inception-to-date Ravinia TIF tax revenue to pay for the project as described under contractual services. The Ravinia TIF Fund reimbursed the General Fund in 2020.
3. Contractual Services - 2019 and 2020 expenditures included expenditures for the request for proposals and contract award for the Ravinia District streetscape design and street light construction documents, then subsequent installation of street lights. The project completed and no further costs will be expended until the Fund accumulates sufficient funding, after repayment to the GF (as noted above) from future TIF receipts.
4. A definition of Tax Increment Financing is included in the Executive Summary Section Property Tax Summary and in the Appendix Section Glossary.

See Glossary of Terms and Funds in the Appendix.

COMMUNITY DEVELOPMENT TAX INCREMENT FINANCING FUND - RAVINIA



Account Code: 143.06.069

Budgeted Full-time Equivalent Positions: 0

PURPOSE

This budget provides funds for improvements consistent with the approved Ravinia TIF District redevelopment plan. The streetscape investment program is the primary focus of the Ravinia TIF District.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	1,234,200	679,500	679,500	-
Materials and Supplies	-	-	-	-
Capital/Transfers	43,700	291,100	291,100	-
TOTAL	1,277,900	970,700	970,700	-

2020 OBJECTIVES ACCOMPLISHED

- Continued implementing the long-range plan for streetscape and other infrastructure investments, in consultation with the Ravinia Business District Advisory Group. ^C
- In partnership with SSA #17, procured and installed the street furnishings phase of the streetscape plan, including benches, bike racks, and refuse/recycling receptacles. ^C
- Completed 100% construction documents, a bidding process, and successfully installed new street lights in the Roger Williams Avenue corridor. ^A
- Adopted the *Ravinia Business District Streetscape and Lighting Plan* that will function as the guiding design document for the Ravinia District, through the end of the TIF District in 2028. ^A

2021 OBJECTIVES

- Continue to monitor and manage the coordination of public infrastructure and utility investment in the forthcoming Green Bay Road improvement project (2021-2022) with the implementation of the Ravinia District streetscape program. ^I
- Identify opportunities for partnering with property owners in the Ravinia District to implement elements of the streetscape design via private investment. ^C
 - Assess opportunities for the near-term installation of benches or other streetscape amenities with Ravinia stakeholders, such as the SSA and RNA. ^C
 - Assess potential capital investments for Fiscal Year 2022 and the 10-year CIP as part of FY21 Major Project work planning. ^{CFI}

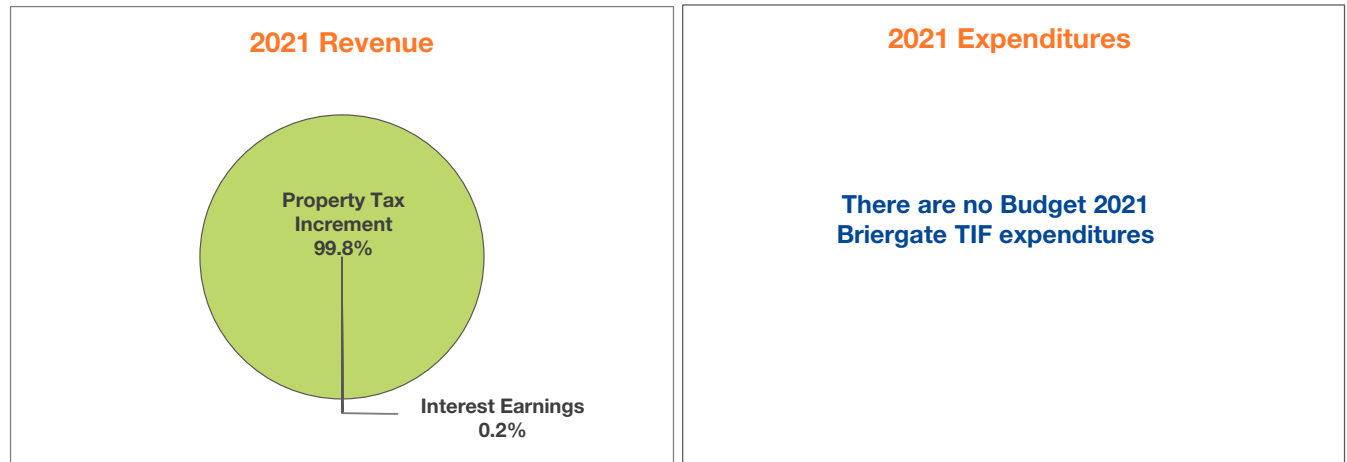
City Priorities Key: A-All, F-Fiscal Stability, P-Public Safety, I-Infrastructure Investment, C-Community Vibrancy

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 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Property Tax Increment	969,600	969,600	0.83	574%	-	0%	-	0%	-	0%
Transfers			(0.04)	-100%	-	0%	-	0%	-	0%
Interest Earnings	1,600	1,500	0.00	23%	0.00	33%	0.00	25%	(0.00)	-6%
Total Revenue	971,200	971,100	0.78	414%	0.00	0%	0.00	0%	(0.00)	0%
Contractual Services			-	0%	-	0%	-	0%	-	0%
Total Expenditures	-	-	-	0%	-	0%	-	0%	-	0%
Net Increase/(Decrease)	971,200	971,100	0.78	414%	0.00	0%	0.00	0%	(0.00)	0%
Fund Bal. Beg. of Year	189,000	1,160,200	0.19		-	0%	0.97	514%	0.97	514%
Fund Bal. End of Year	1,160,200	2,131,300	0.97	514%	0.00	0%	0.97	84%	0.97	84%
Fund Bal. % Oper. Exp.	0.0%	0.0%								
Fund Bal. % Target	0.0%	0.0%								

Notable Budget Information (not yet updated):

1. 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.
2. A definition of Tax Increment Financing is included in the Executive Summary Section Property Tax Summary and in the Appendix Section Glossary.

See Glossary of Terms and Funds in the Appendix.

CITY MANAGER'S OFFICE

TAX INCREMENT FINANCING FUND – BRIERGATE



Account Code: 144.01.069

Budgeted Full-time Equivalent Positions: 0

PURPOSE

This budget provides funds for improvements consistent with the approved Briergate TIF District redevelopment plan. There are no expenditures budgeted in 2021 for the Briergate TIF District.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	-	-	-	-

2020 OBJECTIVES ACCOMPLISHED

- 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

2021 OBJECTIVES

- 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

TAX INCREMENT FINANCING FUNDS

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
1,600	8,000	Interest Earnings	21,500		4,700	2,400
214,000	276,100	Property Tax Increment	240,400	374,500	374,500	374,500
		Transfer from General Fund	291,100			
215,600	284,100	Total Ravinia TIF Fund	553,000	374,500	379,200	376,900
	200	Interest Earnings	1,300	1,200	1,600	1,500
	97,800	Property Tax Increment	143,900	969,600	969,600	969,600
		Transfers	43,700			
-	98,000	Toal Briergate TIF Fund	189,000	970,800	971,200	971,100
215,600	382,100	GRAND TOTALS	742,000	1,345,300	1,350,400	1,348,000

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

TAX INCREMENT FINANCING FUNDS

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
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143 Tax Increment Financing - Ravinia Fund

143.06.069.6107 Professional Services -Other	1,234,200			
143.06.069.9201 Transfer to General Fund		291,100	291,100	
Total Ravinia TIF Fund	1,277,900	970,700	970,700	-

144 Tax Increment Financing - Briergate Fund

144.01.069.9201 Transfer to General Fund				
Total Briergate TIF Fund	-	-	-	-

Tax Increment Financing Funds Total	1,277,900	970,700	970,700	-
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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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ENTERPRISE FUNDS



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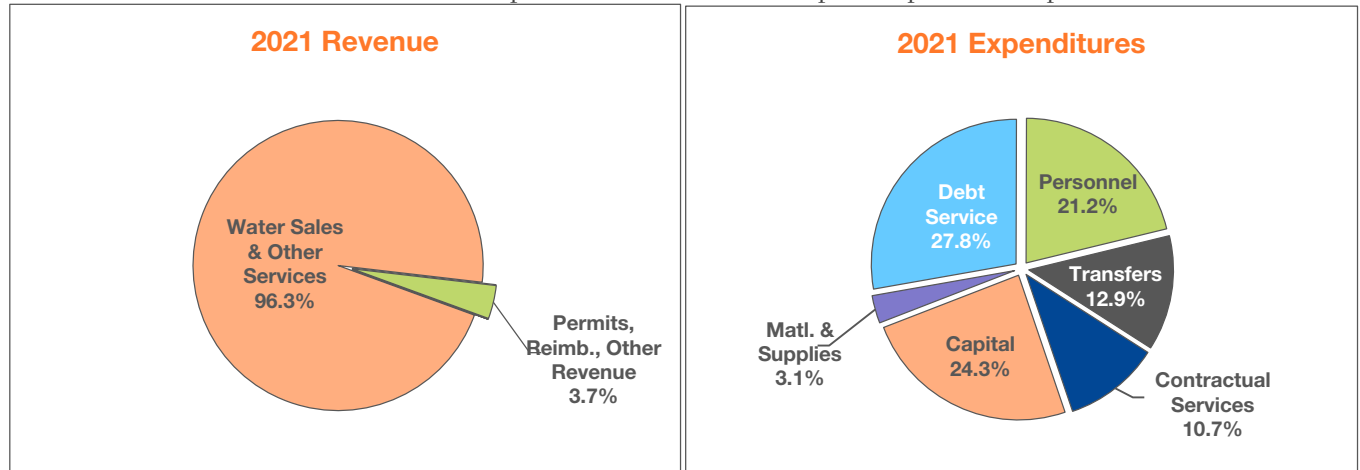
WATER FUND

WATER FUND

FUND BALANCE SUMMARY



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



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Water Sales & Other Svc. ¹	9,353,600	9,353,600	0.67	8%	-	0%	-	0%	-	0%
Bond Proceeds ⁴	3,070,100	-							(3.07)	100%
Permits, Reimb., Other Rev.	138,100	360,900	(0.19)	-59%	(0.11)	-45%	0.11	44%	0.22	161%
Total Revenue	12,561,800	9,714,500	3.55	39%	(0.11)	-1%	(2.96)	-23%	(2.85)	-23%
Personnel Expenditures ²	2,549,100	2,509,400	0.31	14%	-	0%	(0.04)	-2%	(0.04)	-1.6%
Contractual Services	1,240,600	1,271,300	0.07	6%	(0.01)	-1%	0.02	2%	0.03	2.5%
Materials and Supplies	362,600	368,100	(0.01)	-3%	(0.01)	-2%	(0.00)	-1%	0.01	1.5%
Capital Expenditures ³	2,579,400	2,885,000	1.25	95%	-	0%	0.31	12%	0.31	11.8%
Debt Service ⁴	6,114,800	3,299,200	3.23	112%	-	0%	(2.82)	-46%	(2.82)	-46.0%
Transfers ⁵	1,418,200	1,525,200	0.13	10%	-	0%	0.11	8%	0.11	7.5%
Total Expenditures	14,264,800	11,858,300	4.99	54%	(0.02)	0%	(2.42)	-17%	(2.41)	-17%
Net Increase/(Decrease)	(1,703,000)	(2,143,800)	(1.44)		(0.10)		(0.54)		(0.44)	
Fund Bal. Beg. of Year	5,785,900	4,082,900	(0.26)	-4%	-	0%	(1.70)	-29%	(1.70)	-29%
Fund Bal. End of Year	4,082,900	1,939,100	(1.70)	-29%	(0.10)	-2%	(2.24)	-54%	(2.14)	-53%
Fund Bal. % Oper. Exp.	98.3%	46.7%								
Fund Bal. % Target	25.0%	25.0%								

Notable Budget Comments:

- 2020 water sales revenue included a 34 cent per 100 cubic feet adjustment in the base water rate, net of historical usage, using the water rate pricing model established by contract with outside customers. The rate adjustment results in a continued low rate (comparatively). The 2021 rate is flat with 2020, given Covid-19 economic impacts.
- Personnel increases consistent with the City's compensation plan and insurance requirements.
- Capital Expenditures - consistent with the City's 10-Year CIP.
- Bond Proceeds and Debt Service - The City refunded two general obligation bond series during 2020, resulting in debt service savings over the next 10 years.
- 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).

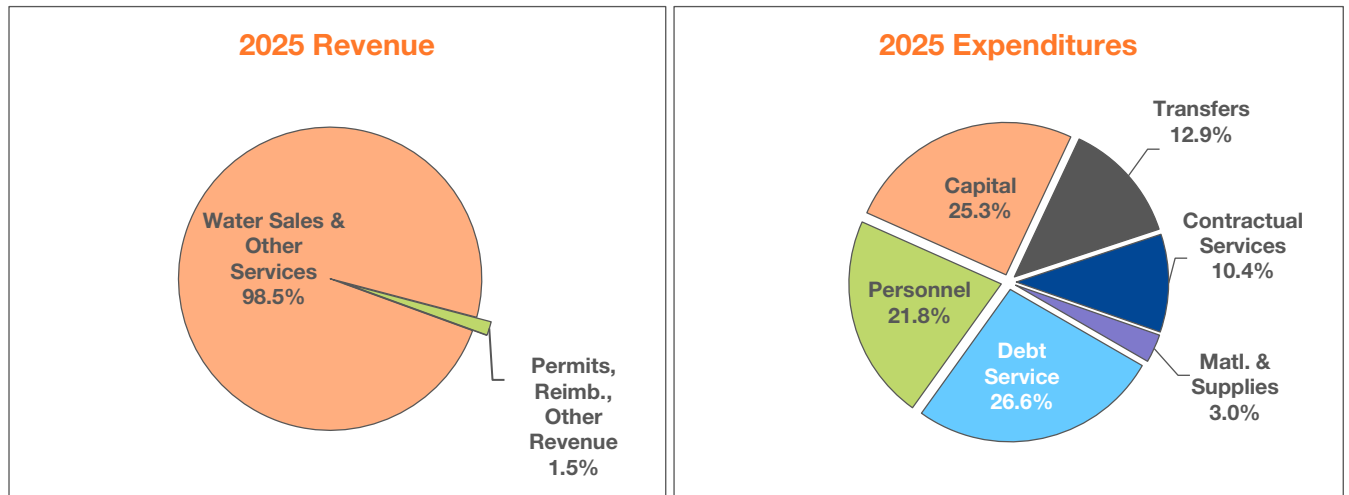
See Glossary of Terms and Funds in the Appendix.

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 2021 Budget	Total 2022 Estimate	Total 2023 Estimate	Total 2024 Estimate	Total 2025 Estimate	Average Annual Growth
Water Sales & Other Svc.	9,353,600	10,009,500	10,899,800	11,911,700	12,032,900	6.6%
Bond Proceeds	-	-	-	-	-	0.0%
Permits, Reimb., Other Revenue	360,900	398,300	1,119,700	469,100	178,600	17.9%
Total Revenue	9,714,500	10,407,800	12,019,500	12,380,800	12,211,500	6.1%
Personnel Expenditures	2,509,400	2,570,900	2,633,900	2,698,400	2,764,500	2.5%
Contractual Services	1,271,300	1,283,400	1,295,600	1,307,900	1,320,300	1.0%
Materials and Supplies	368,100	371,600	375,100	378,700	382,300	1.0%
Capital Expenditures	2,885,000	2,055,000	2,760,000	1,905,000	3,215,000	10.8%
Debt Service	3,299,200	3,372,400	3,384,300	3,385,200	3,374,000	0.6%
Transfers	1,525,200	1,553,500	1,582,500	1,612,000	1,642,200	1.9%
Total Expenditures	11,858,300	11,206,800	12,031,400	11,287,200	12,698,300	2.0%
Net Increase/(Decrease)	(2,143,800)	(799,000)	(11,900)	1,093,600	(486,800)	
Fund Bal. Beg. of Year	4,082,900	1,939,100	1,140,100	1,128,200	2,221,800	0.5%
Fund Bal. End of Year	1,939,100	1,140,100	1,128,200	2,221,800	1,735,000	8.2%
Fund Bal. % Oper. Exp.	46.7%	27.0%	26.2%	50.7%	38.8%	
Fund Bal. % Target	25.0%	25.0%	25.0%	25.0%	25.0%	

See Glossary of Terms and Funds in the Appendix.

ENTERPRISE WATER FUND

WATER PRODUCTION



Account Code: 212.06.075

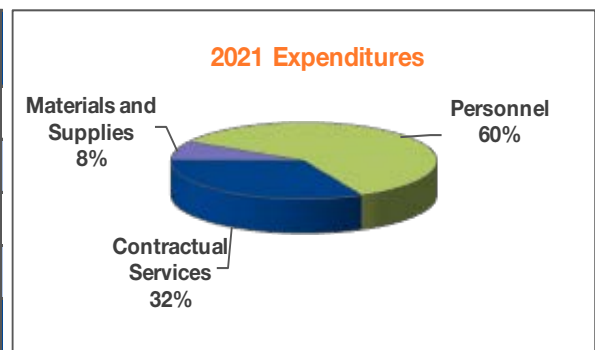
Budgeted Full-time Equivalent Positions: 11.0

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 shores of Lake Michigan. The plant employs modern ultrafiltration technology and is rated to produce 30 million gallons of water per day (MGD).

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.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	1,232,300	1,420,300	1,420,300	1,423,500
Contractual Services	740,400	777,800	756,200	776,300
Materials and Supplies	199,800	183,200	191,400	191,800
Capital	-	-	-	-
TOTAL	2,172,500	2,381,300	2,367,900	2,391,600



2020 OBJECTIVES ACCOMPLISHED

- Provided uninterrupted and reliable high-quality water service as economically as possible. ^P
- Encouraged water conservation by means of water bill inserts and through the City's website and social media channels. ^P
- Replaced the water plant 30 year-old flat membrane roof. ^I
- Converted the water plant's remaining high intensity discharge (HID) light bulbs and fluorescent lamps to LED technology. ^F
- Developed design for provision of a high service pump variable frequency drive (VFD) to increase pumping reliability and better match system pressure and flow to match demands. ^I

2021 OBJECTIVES

- Provide uninterrupted and reliable high-quality water service as economically as possible. ^P
- Support water conservation by means of water bill inserts and through the City's website and social media channels (on-going). ^F
- Evaluate and procure a behind-the-meter solar panel installation project for the Water Treatment Plant. ^{F,I}
- Complete installation of high service pump variable frequency drive (VFD). ^I
- Complete Water Treatment Plant first and second floor HVAC upgrades. ^I
- Begin the five-year process of replacing the ultrafiltration membrane modules which were installed in 2014 with a seven to ten year life expectancy. ^I

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

ENTERPRISE WATER FUND

WATER DISTRIBUTION



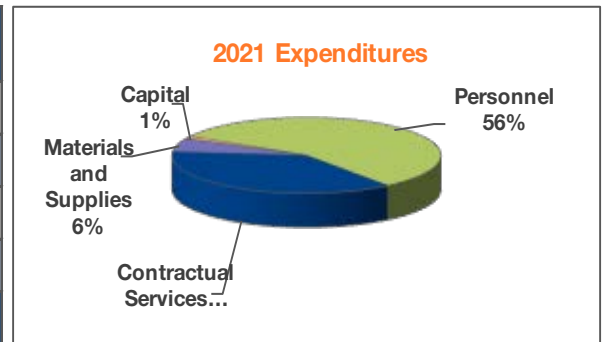
Account Code: 212.06.076

Budgeted Full-time Equivalent Positions: 6.78

PURPOSE

The Water Distribution 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.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	725,200	778,600	778,600	739,200
Contractual Services	423,500	460,400	473,400	483,500
Materials and Supplies	77,400	84,200	71,200	74,100
Capital	14,900	15,000	15,000	15,000
TOTAL	1,240,900	1,338,200	1,338,200	1,311,800



2020 OBJECTIVES ACCOMPLISHED

- Identified, repaired, and/or replaced 15 of the City's 1,773 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 62 water main breaks. ¹
- Repaired or replaced 15 water distribution valves. ¹
- Continued the City's water valve maintenance program utilizing in-house personnel. ¹
- Identified and replaced six residential lead water services from the water main to the meter pit. ¹
- Sandblasted and painted approximately 400 City fire hydrants. ¹

2021 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 second 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

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

ENTERPRISE WATER FUND

WATER METERS



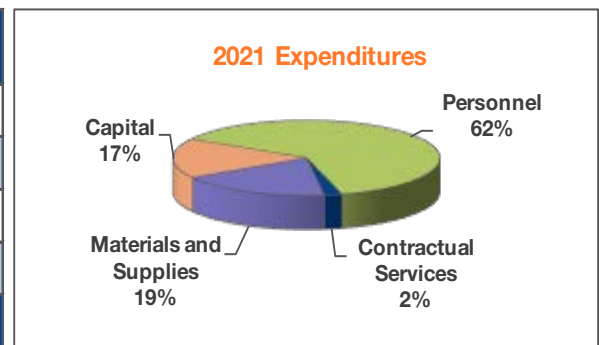
Account Code: 212.06.077

Budgeted Full-time Equivalent Positions: 3.0

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 (AMR) fixed base system. High-volume customers, such as commercial and industrial accounts, are typically billed on a monthly basis.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	298,200	350,200	350,200	346,600
Contractual Services	9,100	10,800	10,900	11,500
Materials and Supplies	96,700	103,100	100,100	102,300
Capital	65,700	65,000	65,000	95,000
TOTAL	469,800	529,100	526,200	555,500



2020 OBJECTIVES ACCOMPLISHED

- Partnered with the Finance Department to improve efficiencies within the water meter reading and billing processes.^{F,C}
- Performed large meter testing ensuring accuracy consistent with AWWA standards and IDNR requirements.^I
- Replaced, repaired, or adjusted approximately 30 water meter pits.^I
- Continue identifying, troubleshooting, and regulating meters and related reading equipment.
- Changed and upgraded approximately 200 water meters.

2021 OBJECTIVES

- Continue encouraging increased enrollment in the City's My 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
- Continue identifying and replacing underperforming water meters utilizing in-house staff.
- 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, C-Community Vibrancy

ENTERPRISE WATER FUND

WATER CAPITAL IMPROVEMENTS



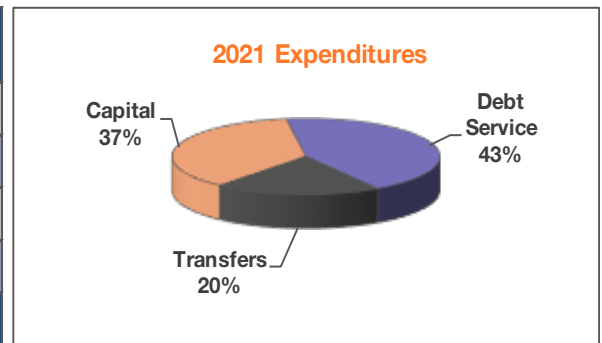
Account Code: 212.06.078

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.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	(20,000)	-	-	-
Capital	1,244,500	2,499,400	2,499,400	2,775,000
Debt Service	2,881,700	6,114,800	6,114,800	3,299,200
Transfers	1,287,600	1,418,200	1,418,200	1,525,200
TOTAL	5,393,800	10,032,400	10,032,400	7,599,400



2020 OBJECTIVES ACCOMPLISHED

- Initiated design for Half Day Road residents' water services.¹
- Designed water main phase II for the grant-funded Clavey Road project, from US 41 to Green Bay Road.¹
- Replaced the water main on Ivy Lane, Ryders Lane and along Berkeley Road.¹
- Developed the design for provision of a water plant high service pump variable frequency drive (VFD) to increase pumping reliability and better match system pressure and flow to demand.¹

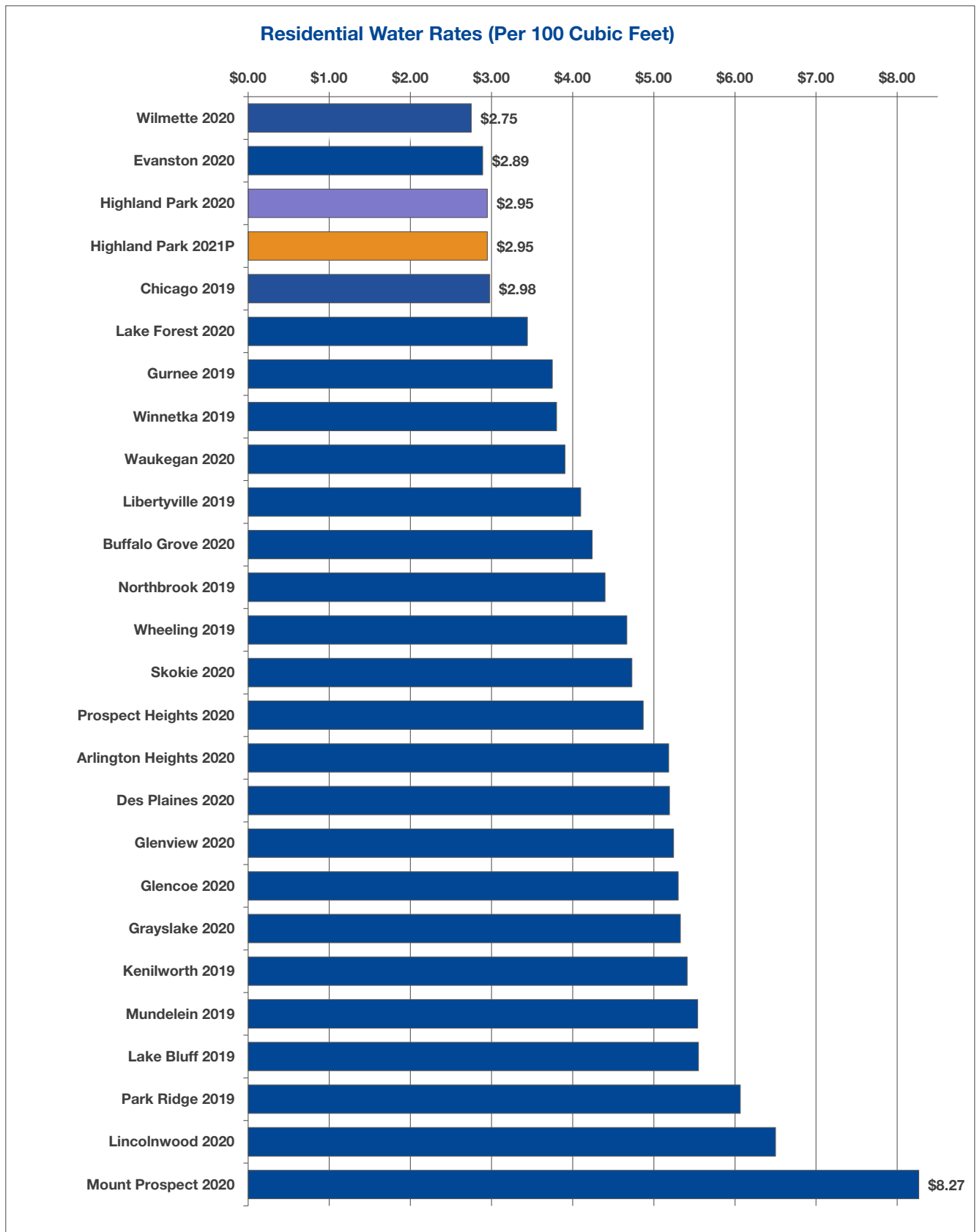
2021 OBJECTIVES

- Upgrade the water treatment plant first and second floor HVAC.¹
- Construct a new water main on Clavey Road. Project limits are from US41 to Green Bay Road.¹
- Initiate 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
- Design and construct new water main on Walker Ave and St. Johns Ave.¹
- Begin the five-year process of replacing the ultrafiltration membrane modules which were installed in 2014 with a seven-to-ten year life expectancy.¹
- Install a water treatment plant high service pump variable frequency drive (VFD).¹
- Continue identifying lead water service line locations in the public right of way and replacing with copper lines.¹

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

WATER FUND

WATER RATE COMPARABLES



Source: Highland Park Finance Department Survey of local municipalities

WATER FUND

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
107,300	116,300	Tap Permits	103,100	85,000	30,000	60,000
8,300	7,900	Fines - Public Works	9,800	7,500	4,000	7,500
7,762,800	7,859,100	Water Sales	8,653,700	9,327,600	9,327,600	9,327,600
29,300	23,100	Other Services	25,600	26,000	26,000	26,000
70,500	70,800	Recovery Zone Bond Interest Rebate	71,000	69,000	42,900	
95,700	128,800	Interest Earnings	134,500	82,000	54,700	42,000
38,000	10,900	Reimbursements	14,400	7,400	6,400	251,400
(16,200)	(66,600)	Gain/Loss on Asset Sales				
3,820,100		Bond Proceeds/IEPA Loan		3,070,100	3,070,100	
11,915,700	8,150,300	Total Water Fund	9,012,300	12,674,600	12,561,800	9,714,500

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
212.075 Water Treatment and Production				
212.06.075.5101 Full Time Labor	930,700	1,001,400	1,001,400	1,003,200
212.06.075.5103 Over Time Labor	24,100	52,700	52,700	53,900
212.06.075.5201 FICA	57,500	65,400	65,400	65,500
212.06.075.5202 Medicare	13,500	15,300	15,300	15,300
212.06.075.5203 IMRF	57,300	90,200	90,200	82,000
212.06.075.5206 PPO Health/Dental Plan	185,900	195,300	195,300	203,500
212.06.075.5209 Life Insurance	1,100			
212.06.075.5215 Compensated Absences	8,900			
212.06.075.5218 Change in IMRF NPL	(46,600)			
212.06.075.6107 Professional Services -Other	10,500	24,000	20,000	24,000
212.06.075.6201 Professional Development	4,500	2,500		2,500
212.06.075.6202 Membership Dues	5,300	6,300	6,500	6,500
212.06.075.6203 Postage	1,700	1,200	1,700	1,700
212.06.075.6205 Photo & Printing	1,700	1,500	1,800	3,000
212.06.075.6209 Laundry & Uniforms	2,400	2,100	2,100	2,100
212.06.075.6212 Education & Training	400	1,000	500	500
212.06.075.6216 Maintenance of Equipment	71,500	58,100	51,500	65,200
212.06.075.6301 Utilities - Electric	461,600	505,000	540,000	461,900
212.06.075.6302 Utilities - Gas Heating	39,500	43,000	34,000	28,800
212.06.075.6303 Utilities - Cleaning/Waste Disposal	58,900	45,000	20,000	85,000
212.06.075.6304 Utilities - Telephone	300	1,800	1,800	1,800
212.06.075.6305 Utilities - Mobile Phones	500	500	500	500
212.06.075.6401 Building Maintenance	16,900	20,000	10,000	20,000
212.06.075.6404 Equipment Charges	5,700	6,500	6,500	6,700
212.06.075.6405 IT Charges	59,300	59,400	59,400	66,200
212.06.075.6501 Supplies - Books & Periodicals	300	200		200
212.06.075.6502 Supplies - Office	1,200	1,500	1,500	1,500
212.06.075.6503 Supplies - Clothing	2,900	5,400	3,200	5,400
212.06.075.6504 Supplies - Repairs	2,400			
212.06.075.6505 Supplies - Maintenance	29,100	33,000	33,000	33,000
212.06.075.6507 Supplies - Chemicals	134,000	106,200	136,500	112,600
212.06.075.6508 Supplies - Medical & Lab	11,600	12,000	12,000	12,000
212.06.075.6510 Supplies - Small Tools	4,600	2,000	2,000	2,000
212.06.075.6514 Gas, Oil & Anti-Freeze	3,000	5,000	3,200	5,000
212.06.075.6604 Furnishings & Small Equipment		1,000		1,000
212.06.075.6606 Computer Software & Hardware	10,800	17,000		19,100
Total Water Treatment and Production	2,172,500	2,381,300	2,367,900	2,391,600

212.076 Water Distribution				
212.06.076.5101 Full Time Labor	501,200	518,600	518,600	483,000
212.06.076.5103 Over Time Labor	36,300	47,800	47,800	48,800
212.06.076.5201 FICA	32,700	35,100	35,100	33,000
212.06.076.5202 Medicare	7,700	8,200	8,200	7,700
212.06.076.5203 IMRF	32,000	48,500	48,500	41,300
212.06.076.5206 PPO Health/Dental Plan	114,700	120,400	120,400	125,500
212.06.076.5209 Life Insurance	600			
212.06.076.6106 Professional Services - Medical	600	1,000	1,000	1,000
212.06.076.6107 Professional Services -Other	112,400	120,600	129,200	122,000
212.06.076.6202 Membership Dues	500	600	600	600

WATER FUND

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
212.06.076.6209 Laundry & Uniforms	1,500	1,800	1,800	1,800
212.06.076.6212 Education & Training	1,300	1,800	800	800
212.06.076.6216 Maintenance of Equipment	35,600	30,000	36,000	40,000
212.06.076.6223 Reimbursements		100		100
212.06.076.6303 Utilities - Cleaning/Waste Disposal	16,900	18,000	18,000	18,000
212.06.076.6305 Utilities - Mobile Phones	400	1,000	500	700
212.06.076.6404 Equipment Charges	228,900	260,100	260,100	270,100
212.06.076.6405 IT Charges	25,400	25,500	25,500	28,400
212.06.076.6503 Supplies - Clothing	2,800	4,500	4,500	4,500
212.06.076.6505 Supplies - Maintenance	45,700	48,800	40,000	40,000
212.06.076.6510 Supplies - Small Tools	1,400	1,500	1,500	1,500
212.06.076.6511 Supplies - Traffic Control	1,500	1,500	1,500	1,500
212.06.076.6512 Supplies - Department	22,900	25,000	20,700	23,500
212.06.076.6513 Business Expenses	2,200	2,200	2,200	2,200
212.06.076.6606 Computer Software & Hardware	900	700	700	900
212.06.076.7104 Machinery & Equipment	14,900	15,000	15,000	15,000
Total Water Distribution	1,240,900	1,338,200	1,338,200	1,311,800

212.077 Water Meters

212.06.077.5101 Full Time Labor	212,600	240,600	240,600	236,900
212.06.077.5103 Over Time Labor	5,200	15,000	15,000	15,300
212.06.077.5201 FICA	13,300	15,800	15,800	15,600
212.06.077.5202 Medicare	3,100	3,700	3,700	3,700
212.06.077.5203 IMRF	13,000	21,900	21,900	19,600
212.06.077.5206 PPO Health/Dental Plan	50,800	53,300	53,300	55,500
212.06.077.5209 Life Insurance	200			
212.06.077.6107 Professional Services -Other	2,800	4,000	4,000	4,000
212.06.077.6209 Laundry & Uniforms	700	900	900	900
212.06.077.6212 Education & Training		1,000	500	1,000
212.06.077.6223 Reimbursements		100		100
212.06.077.6301 Utilities - Electric	2,300	2,400	2,400	2,400
212.06.077.6305 Utilities - Mobile Phones	3,100	2,200	3,000	3,000
212.06.077.6501 Supplies - Books & Periodicals		300	300	300
212.06.077.6504 Supplies - Repairs	11,700	12,600	12,600	12,000
212.06.077.6510 Supplies - Small Tools	1,200	1,200	1,200	1,200
212.06.077.6512 Supplies - Department	69,200	70,000	70,000	70,000
212.06.077.6606 Computer Software & Hardware	14,600	19,000	16,000	18,800
212.06.077.7104 Machinery & Equipment	65,700	65,000	65,000	95,000
Total Water Meters	469,800	529,100	526,200	555,500

212.078 Water Capital Projects

212.06.078.5216 Change in OPEB Obligation	(20,000)			
212.06.078.7102 Buildings and Building Improvements	515,800	300,000	300,000	220,000
212.06.078.7103 Improvements Other Than Building	728,800	2,199,400	2,199,400	2,555,000
212.06.078.8101 Bond Principal	1,627,500	4,947,400	4,947,400	2,250,700
212.06.078.8102 Bond Interest	1,251,100	1,163,100	1,163,100	1,044,500
212.06.078.8103 Bond Administration Fee	3,100	4,400	4,400	4,000
212.06.078.9201 Transfer to General Fund	1,287,600	1,418,200	1,418,200	1,525,200
Total Water Capital Projects	5,393,800	10,032,400	10,032,400	7,599,400

Total Water Fund	9,277,000	14,281,000	14,264,800	11,858,300
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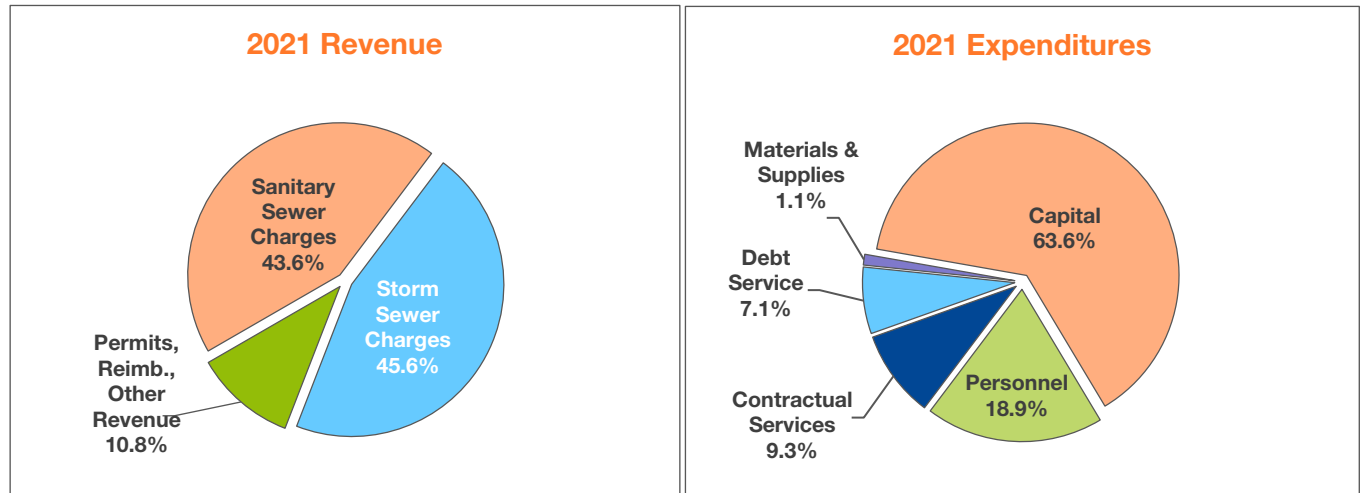
SEWER FUND

SEWER FUND

FUND BALANCE SUMMARY



The Sewer Fund is used to account for the operation, maintenance, and improvement of the City's 163-mile storm water collection and 120-mile sanitary sewer collection systems. Fund operations should be self-sustaining, predominately self-supported by user charges, and are accounted for in such a manner as to show a profit or loss similar to comparable private companies.



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Sanitary Sewer Charges	2,099,000	2,210,000	(0.11)	-5%	(0.27)	-11.2%	(0.16)	-6.6%	0.11	5%
Storm Sewer Charges	2,293,000	2,311,000	(0.02)	-1%	(0.01)	-0.5%	0.01	0%	0.02	0.8%
Bond Proceeds	2,732,400		2.73	0%	-	0%	(2.73)	-100%	(2.73)	-100%
Permits, Reimb., Other ¹	428,200	546,200	0.08	23%	(0.13)	-23%	(0.01)	-2%	0.12	28%
Total Revenue	7,552,500	5,067,200	2.68	55%	(0.41)	-5%	(2.89)	-36%	(2.49)	-33%
Personnel Expenditures ²	1,231,500	1,234,100	0.14	13%	-	0%	0.00	0%	0.00	0%
Contractual Services	594,000	607,300	0.03	6%	0.01	2%	0.02	4%	0.01	2.2%
Materials and Supplies	68,400	74,300	(0.00)	-1%	(0.01)	-13%	(0.00)	-5%	0.01	9%
Capital Expenditures ³	3,593,400	4,160,000	0.65	22%	-	0%	0.57	16%	0.57	16%
Debt Service	3,178,100	461,900	2.68	534%	-	0%	(2.72)	-85%	(2.72)	-85%
Total Expenditures	8,665,400	6,537,500	3.50	68%	-	0%	(2.13)	-25%	(2.13)	-25%
Net Increase/(Decrease)	(1,112,800)	(1,470,300)	(0.82)		(0.41)		(0.76)		(0.36)	
Fund Bal. Beg. of Year	2,877,800	1,764,900	(0.30)	-9%	-	0%	(1.11)	-39%	(1.11)	-39%
Fund Bal. End of Year	1,764,900	294,600	(1.11)	-39%	(0.41)	-19%	(1.88)	-86%	(1.47)	-83%
Fund Bal. % Oper. Exp.	93.2%	15.4%								
Fund Balance % Target	15.0%	15.0%								

Notable Budget Comments:

1. Permits, Reimb., Other Revenue - higher Surface Transportation Program (STP) funding for 2021 capital.
2. Personnel increases consistent with the City's compensation plan and insurance requirements.
3. Capital Expenditures - consistent with the City's 10-Year CIP.

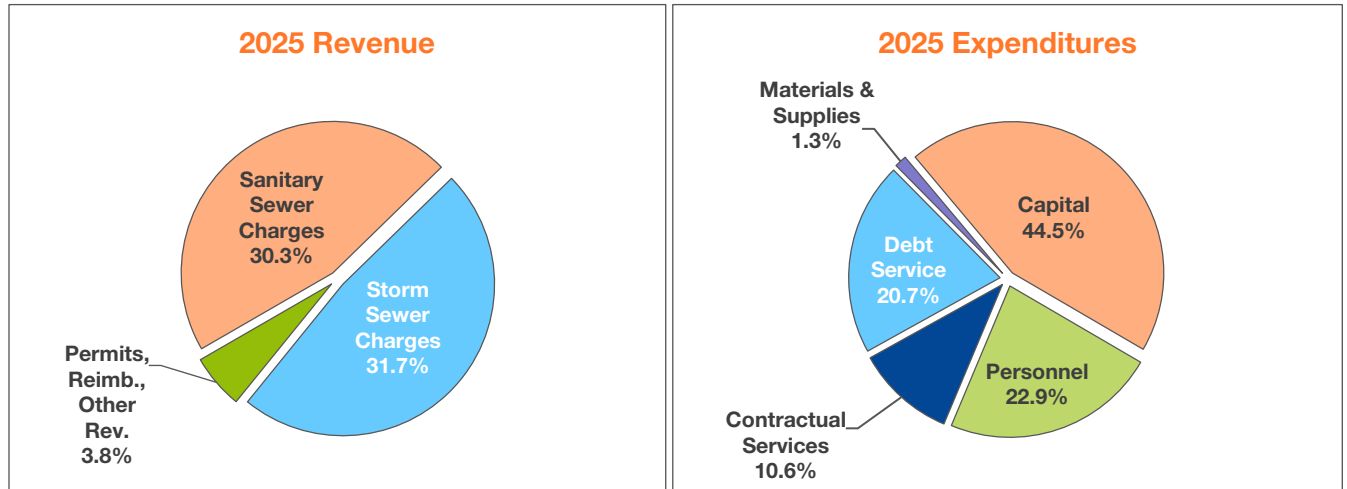
See Glossary of Terms and Funds in the Appendix.

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 2021 Budget	Total 2022 Estimate	Total 2023 Estimate	Total 2024 Estimate	Total 2025 Estimate	Average Annual Growth
Sanitary Sewer Charges	2,210,000	2,210,000	2,210,000	2,210,000	2,210,000	0.0%
Storm Sewer Charges	2,311,000	2,311,000	2,311,000	2,311,000	2,311,000	0.0%
Bond Proceeds	-	2,500,000	-	3,000,000	2,500,000	0.0%
Permits, Reimb., Other Rev.	546,200	1,711,486	911,342	1,315,400	279,400	33.0%
Total Revenue	5,067,200	8,732,486	5,432,342	8,836,400	7,300,400	20.0%
Personnel Expenditures	1,234,100	1,264,800	1,296,300	1,328,600	1,361,700	2.5%
Contractual Services	607,300	613,100	618,900	624,800	630,700	1.0%
Materials and Supplies	74,300	75,000	75,700	76,400	77,100	1.0%
Capital Expenditures	4,160,000	5,463,000	3,033,000	3,855,000	2,645,000	-4.4%
Debt Service	461,900	701,200	981,600	980,800	1,226,900	29.2%
Total Expenditures	6,537,500	8,117,100	6,005,500	6,865,600	5,941,400	-0.2%
Net Increase/(Decrease)	(1,470,300)	615,386	(573,158)	1,970,800	1,359,000	
Fund Bal. Beg. of Year	1,764,900	294,600	909,986	336,828	2,307,628	161.9%
Fund Bal. End of Year	294,600	909,986	336,828	2,307,628	3,666,628	197.5%
Fund Bal. % Oper. Exp.	15.4%	46.6%	16.9%	113.7%	177.2%	
Fund Balance % Target	15.0%	15.0%	15.0%	15.0%	15.0%	

See Glossary of Terms and Funds in the Appendix.

ENTERPRISE SEWER FUND

STORM SEWER OPERATIONS

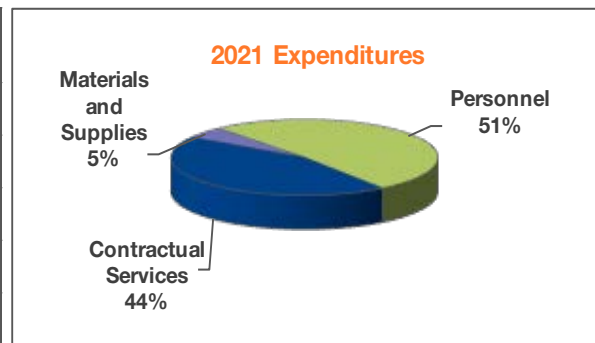


Account Code: 214.06.061, excluding Capital and Debt
Budgeted Full-time Equivalent Positions: 3.0

PURPOSE

The budget provides funds for maintenance of the City's storm water collection system, which contains 170 miles of mains and 4,000 structures. Routine activities include monitoring drainage systems; hydraulic cleaning; repairing and replacing storm lines; and cleaning and replacing storm water inlets, ravine, and drainage ditch outfalls.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	285,400	349,600	349,600	350,500
Contractual Services	283,700	290,300	290,300	300,800
Materials and Supplies	29,100	33,400	33,400	33,400
Capital	-	-	-	-
TOTAL	598,200	673,200	673,200	684,700



2020 OBJECTIVES ACCOMPLISHED

- Televised approximately 15,000 feet of storm sewer infrastructure. ^I
- Flushed approximately 35,000 feet of the storm sewer system.
- Cleaned and inspected an estimated 500 storm inlets. ^I
- Performed storm water sampling for NPDES compliance. ^P
- Flushed approximately 50,000 feet of storm sewer infrastructure. ^I

2021 OBJECTIVES

- Continue performing ravine and bluff inspections, making repairs necessary for effective drainage, in the second and fourth quarters. ^I
- Increase the number of dry and wet weather storm water samples and sampling locations, in the second and fourth quarters. ^P
- Continue performing comprehensive televised inspection and evaluation of the storm sewer collection system, by the end of the fourth quarter. ^I
- Clean and inspect at least 1,000 storm inlets, by the end of the fourth quarter. ^I
- Flush and inspect at least 100,000 feet of storm sewer, by the end of the fourth quarter. ^I

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

ENTERPRISE SEWER FUND

STORM SEWER CAPITAL

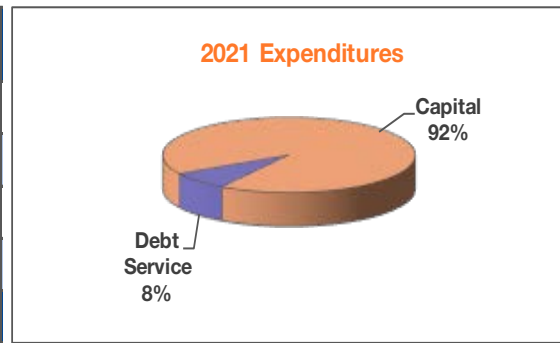


Account Code: 214.06.061, Capital and Debt Service only
Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	1,822,300	2,290,400	2,290,400	3,005,000
Debt Service	276,700	1,747,600	1,747,600	254,000
Transfers	-	-	-	-
TOTAL	2,098,900	4,038,000	4,038,000	3,259,000



2020 OBJECTIVES ACCOMPLISHED

- Completed storm sewer improvement construction on Ivy Lane from Sheridan Road to east end and on Taylor Avenue and Perennial. ¹
- Designed the Highlands Neighborhood flood backflow preventors. ¹
- Designed Ravine 8 Laurel Ave Cul-de-sac/Lake Michigan Bluff Sloughing Restoration. ¹
- Designed phase II for the grant-funded project on Clavey Road, from US 41 to Green Bay Road. ¹
- Continued long-term regional flood mitigation plan efforts with the Army Corps., Lake County, and area municipalities. ^P

2021 OBJECTIVES

- Initiate the phase II storm sewer design for the grant-funded Green Bay Road improvements project, from Central Avenue to Clavey Road. ¹
- Construct storm sewer improvements for the following during the first three quarters ¹:
 - Ravine 8 Laurel Ave Cul-de-sac/Lake Michigan Bluff Sloughing Restoration,
 - Highlands Neighborhood Flood Backflow Preventors
- Continue coordinating with Lake County Stormwater Management Commission on 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, C-Community Vibrancy

ENTERPRISE SEWER FUND SANITARY SEWER OPERATIONS

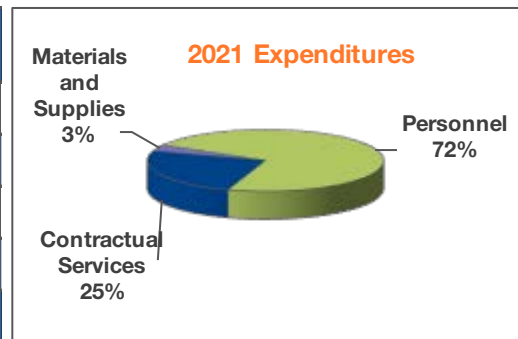


Account Code: 214.06.063, excluding Capital and Debt
Budgeted Full-time Equivalent Positions: 7.45

PURPOSE

The budget provides funds for the maintenance and improvement of the City's sanitary sewer collection system, which is approximately 128 miles in length and contains over 3,700 manhole structures. Routine maintenance activities include inspection, cleaning, repair, and spot replacement of sanitary sewer lines and manholes. As ravine sewers are replaced, check dams and channel bottom armoring are installed to cover new sewers.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	808,800	882,000	882,000	883,600
Contractual Services	277,400	293,500	303,800	306,500
Materials and Supplies	39,900	45,200	35,000	40,900
Capital	-	-	-	-
TOTAL	1,126,000	1,220,700	1,220,700	1,230,900



2020 OBJECTIVES ACCOMPLISHED

- Televised approximately 15,000 feet of sanitary sewer. ¹
- Performed trenchless spot repairs of sanitary system. ¹
- Flushed approximately 210,000 feet of the non-ravine sanitary sewer system, pursuant to the City's established maintenance cycle. ¹
- Performed an estimated 50 dye tests to ensure cross connection compliance. ¹

2021 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 quarters. ¹
- Continue inspecting and repairing ravines and bluffs in the second and fourth quarters. ¹
- Continue performing comprehensive televised inspection and evaluation of the sanitary sewer system, by end of fourth quarter. ¹
- Continue lining and repairing sanitary sewers, extending the longevity and functional capacity of sewers. ¹

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

ENTERPRISE SEWER FUND

SANITARY SEWER CAPITAL

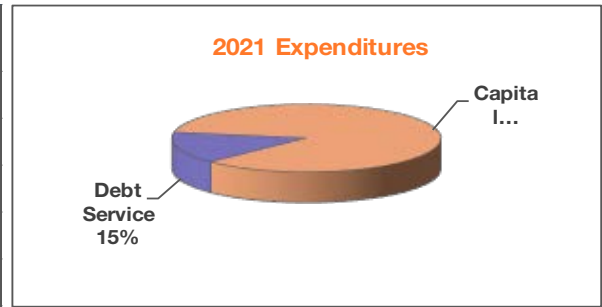


Account Code: 214.06.063, Capital and Debt Service only
 Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

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

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	1,120,100	1,303,000	1,303,000	1,155,000
Debt Service	224,600	1,430,400	1,430,400	208,000
Transfers	-	-	-	-
TOTAL	1,344,700	2,733,400	2,733,400	1,363,000



2020 OBJECTIVES ACCOMPLISHED

- Prepared design specifications for the Hidden Ridge Sanitary Lift Station rehabilitation and upgrade.¹
- Completed trenchless, cured-in-place rehabilitation of approximately 13,000 linear feet of sanitary sewer main.¹

2021 OBJECTIVES

- Design the sanitary sewer phase II for the grant-funded Green Bay Road improvements project from Central Avenue to Clavey Road.¹
- 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

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

SEWER FUND

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
49,200	42,500	Sewer Permits	30,000	35,000	10,000	25,000
2,315,300	2,342,200	Sanitary Sewer Charges	2,210,400	2,365,000	2,099,000	2,210,000
2,177,300	2,291,800	Storm Sewer Charges	2,311,100	2,304,000	2,293,000	2,311,000
51,500	57,900	Other Services/Reimbursements	267,900	488,000	395,200	500,800
29,600	40,800	Interest Earnings	51,500	33,600	23,000	20,400
		Bond Proceeds		2,732,400	2,732,400	
4,623,000	4,775,200	Total Sewer Fund	4,870,900	7,958,000	7,552,500	5,067,200

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.

SEWER FUND

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
214.061 Storm Drainage				
214.06.061.5101 Full Time Labor	219,800	235,000	235,000	235,200
214.06.061.5103 Over Time Labor	14,900	20,000	20,000	20,500
214.06.061.5201 FICA	14,200	15,800	15,800	15,800
214.06.061.5202 Medicare	3,300	3,700	3,700	3,700
214.06.061.5203 IMRF	14,000	21,800	21,800	19,800
214.06.061.5206 PPO Health/Dental Plan	50,700	53,300	53,300	55,500
214.06.061.5209 Life Insurance	300			
214.06.061.5216 Change in OPEB Obligation	(20,100)			
214.06.061.5218 Change in IMRF NPL	(23,100)			
214.06.061.6103 Professional Services - Engineering	1,000	1,000	1,000	1,000
214.06.061.6107 Professional Services -Other	46,400	32,900	32,900	32,900
214.06.061.6209 Laundry & Uniforms	800	900	900	900
214.06.061.6212 Education & Training	1,800	1,800	1,000	1,800
214.06.061.6216 Maintenance of Equipment	1,400	1,500	1,500	1,500
214.06.061.6223 Reimbursements		100		100
214.06.061.6303 Utilities - Cleaning/Waste Disposal	11,600	13,000	13,900	13,000
214.06.061.6404 Equipment Charges	195,400	222,100	222,100	230,700
214.06.061.6405 IT Charges	25,400	17,000	17,000	18,900
214.06.061.6505 Supplies - Maintenance	25,000	28,000	28,000	28,000
214.06.061.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
214.06.061.6511 Supplies - Traffic Control	1,500	1,500	1,500	1,500
214.06.061.6512 Supplies - Department	1,100	1,000	1,000	1,000
214.06.061.6606 Computer Software & Hardware		1,400	1,400	1,400
214.06.061.7103 Improvements Other Than Building	1,822,300	2,290,400	2,290,400	3,005,000
214.06.061.8101 Bond Principal	213,000	1,688,800	1,688,800	200,800
214.06.061.8102 Bond Interest	63,600	58,700	58,700	53,000
214.06.061.8103 Bond Administration Fee	-	100	100	200
Total Storm Drainage	2,697,100	4,711,300	4,711,300	3,943,600

214.063 Sanitary Sewer				
214.06.063.5101 Full Time Labor	558,900	594,500	594,500	594,300
214.06.063.5102 Part Time Labor	2,200			
214.06.063.5103 Over Time Labor	40,000	50,700	50,700	51,800
214.06.063.5201 FICA	36,700	40,000	40,000	40,100
214.06.063.5202 Medicare	8,600	9,400	9,400	9,400
214.06.063.5203 IMRF	35,700	55,200	55,200	50,100
214.06.063.5206 PPO Health/Dental Plan	126,000	132,200	132,200	137,800
214.06.063.5209 Life Insurance	600			
214.06.063.6107 Professional Services -Other	40,900	34,700	40,000	40,000
214.06.063.6202 Membership Dues	200	200	200	200
214.06.063.6209 Laundry & Uniforms	2,100	2,300	2,300	2,300
214.06.063.6212 Education & Training	1,200	2,000		1,000
214.06.063.6215 Repairs	3,800	5,000	12,000	5,000
214.06.063.6216 Maintenance of Equipment	2,800	5,500	5,500	5,500
214.06.063.6223 Reimbursements	3,000	100		100
214.06.063.6301 Utilities - Electric	4,400	4,000	4,000	4,000
214.06.063.6302 Utilities - Gas Heating	1,000	1,200	1,200	1,200
214.06.063.6303 Utilities - Cleaning/Waste Disposal	12,500	14,000	14,000	14,000

SEWER FUND

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
214.06.063.6305 Utilities - Mobile Phones	1,500	2,500	2,500	2,500
214.06.063.6404 Equipment Charges	195,400	222,100	222,100	230,700
214.06.063.6405 IT Charges	8,500			
214.06.063.6503 Supplies - Clothing	3,200	4,000	4,000	4,000
214.06.063.6505 Supplies - Maintenance	31,700	35,000	25,600	30,700
214.06.063.6507 Supplies - Chemicals	1,200	1,500	1,500	1,500
214.06.063.6510 Supplies - Small Tools	1,000	1,000	2,100	1,000
214.06.063.6511 Supplies - Traffic Control	1,000	1,000		1,000
214.06.063.6512 Supplies - Department	500	1,000		1,000
214.06.063.6606 Computer Software & Hardware	1,300	1,700	1,700	1,700
214.06.063.7103 Improvements Other Than Building	1,077,500	1,243,000	1,243,000	815,000
214.06.063.7104 Machinery & Equipment	42,600	60,000	60,000	340,000
214.06.063.8101 Bond Principal	173,100	1,381,700	1,381,700	164,300
214.06.063.8102 Bond Interest	51,500	48,000	48,000	43,400
214.06.063.8103 Bond Administration Fee		700	700	300
Total Sanitary Sewer	2,470,700	3,954,100	3,954,100	2,593,800

Total Sewer Fund	5,167,800	8,665,400	8,665,400	6,537,500
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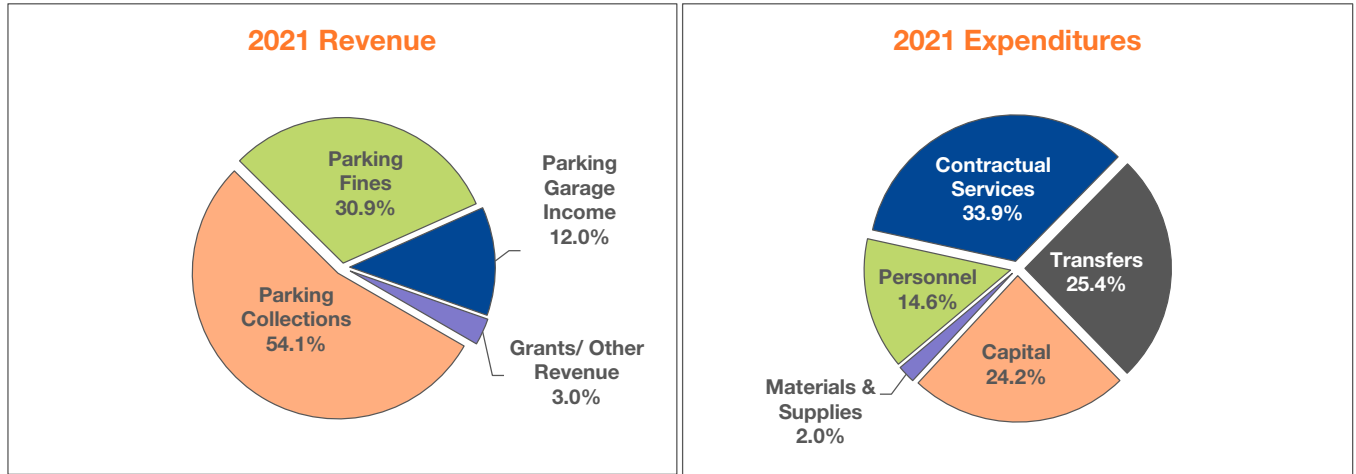
PARKING FUND

PARKING FUND

FUND BALANCE SUMMARY



The Parking Fund is used to account for the operation, maintenance, and improvement of City-owned parking areas, which are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Parking Collections	62,000	318,600	(0.40)	-86%	(0.40)	-87%	(0.15)	-32%	0.26	414%
Parking Fines	105,300	182,200	(0.16)	-60%	(0.10)	-49%	(0.03)	-13%	0.08	73%
Parking Garage Income	25,000	71,000	(0.08)	-75%	(0.08)	-76%	(0.03)	-33%	0.05	184%
Grants/Other Revenue	19,400	17,500	(0.00)	-7%	0.01	42%	0.00	28%	(0.00)	-10%
Total Revenue¹	211,700	589,300	(0.63)	-75%	(0.58)	-73%	(0.21)	-26%	0.38	178%
Personnel Expenditures	209,200	114,200	(0.13)	-39%	-	0%	(0.10)	-45%	(0.10)	-45%
Contractual Services	265,700	266,200	0.04	15%	(0.00)	0%	-	0%	0.00	0%
Materials and Supplies	30,100	15,500	0.01	61%	-	0%	(0.01)	-49%	(0.01)	-49%
Capital Expenditures ²	20,000	190,000	0.01	117%	-	0%	0.17	850%	0.17	850%
Transfers ³	129,000	199,000	0.03	30%	-	0%	0.07	54%	0.07	54%
Total Expenditures¹	653,900	784,800	(0.04)	-6%	(0.00)	0%	0.13	20%	0.13	20%
Net Increase/(Decrease)	(442,200)	(195,500)	(0.59)	-404%	(0.58)		(0.34)		0.25	
Fund Bal. Beg. of Year	699,500	257,400	0.15	26%	-	0%	(0.44)	-63%	(0.44)	-63%
Fund Bal. End of Year	257,400	61,800	(0.44)	-63%	(0.58)	-69%	(0.78)	-93%	(0.20)	-76%
Fund Bal. % Oper. Exp.	51.0%	15.6%								
Fund Bal. % Target	15.0%	15.0%								

Notable Budget Comments:

1. The 2021 budget and 2020 estimate for Parking Fund revenue reflect City estimates of the COVID-19 pandemic negative economic impact to parking lot, garage, and fine revenue given significantly lower demand due to COVID-19. The City is estimating that revenue begins recovery in 2021 as people start returning to work and social places, with full recovery estimated in 2022. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.
2. The City owns and maintains 45 public parking lots. No parking lots were rehabilitated prior to 2017. With an aging parking lot infrastructure, staff incorporated a prioritized schedule to reconstruct public parking lots over the next 10 years starting from 2017. So far, the City reconstructed three parking lots and is scheduled to complete six parking lots over the next five years including Central Ave East-South lot (Trinity Lot), 1853 Second St lot (across from Port Clinton Garage shops), 1766 Second St lot (Michael's-Panera Bread), and the City Hall lot. All reconstructed public parking lots will be evaluated to meet City's sustainability standards inclusive of paver parking stalls, LED lights, or bioswale drainage systems.
3. Increased transfers for additional Parking Fund-related costs incurred in the General Fund, given staffing changes resulting from the COVID-19 pandemic impact.

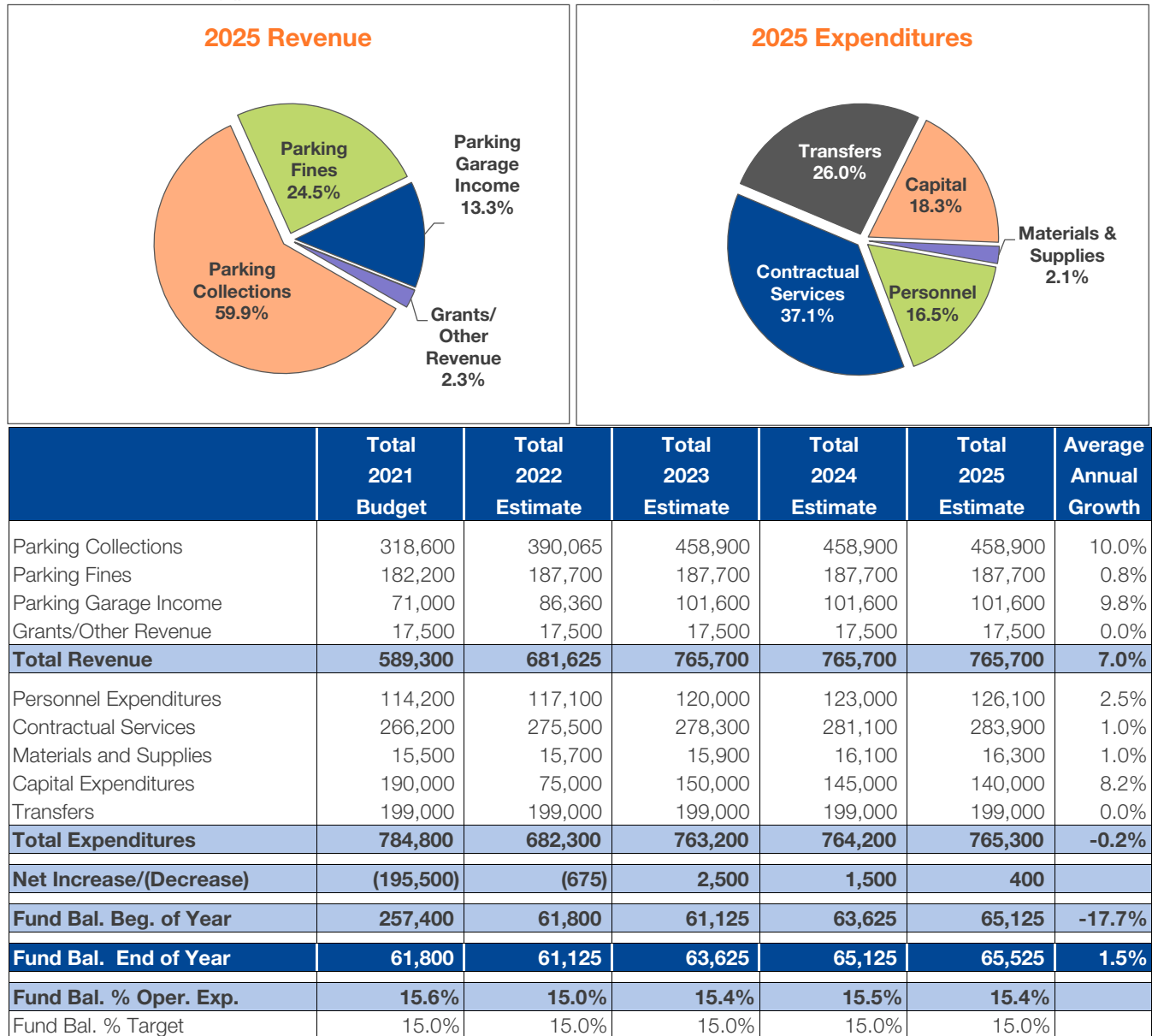
See Glossary of Terms and Funds in the Appendix.

PARKING FUND

5-YEAR FUND BALANCE ESTIMATE



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



See Glossary of Terms and Funds in the Appendix.

ENTERPRISE PARKING FUND

POLICE PARKING ENFORCEMENT



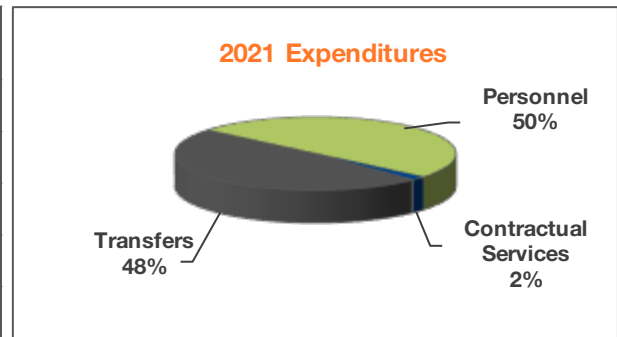
Account Code: 211.06.072

Budgeted Full-time Equivalent Positions: 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; performance of child safety seat inspections and instruction; and assistance with vehicle lockouts, traffic control, and courier duties.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	328,900	198,700	198,700	103,900
Contractual Services	1,700	3,500	3,500	3,500
Materials and Supplies	4,900	15,100	15,100	500
Transfers	-	30,000	30,000	100,000
TOTAL	335,400	247,200	247,200	207,800



2020 OBJECTIVES ACCOMPLISHED

- Continued educational and enforcement efforts, with business employees and owners for increased compliance with the City's customer-only parking regulations. ^P
- Identified a multi-faceted automated parking and permit system to provide better service to residents and streamline current processes. ^{F, I}
- Partnered with North Shore School District 112 to transfer Crossing Guard employment and management from the City to the District. ^{F, P}

2021 OBJECTIVES

- Continue educational and enforcement efforts, with business employees and owners in order to gain increased compliance with the City's "customer-only" parking regulations. ^P
- Continue engaging in educational and enforcement efforts throughout the City to promote greater compliance with local parking regulations and to enhance community relations. ^P
- Partner with Public Works to continue assessing parking infrastructures, the parking needs of customers, and parking enforcement tools. ^{P, I}

Note: The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

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

ENTERPRISE PARKING FUND

PARKING MAINTENANCE



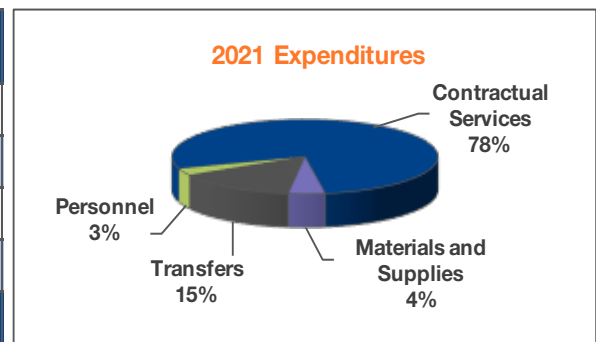
Account Code: 211.06.073

Budgeted Full-time Equivalent Positions: 0.11

PURPOSE

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

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	11,500	10,500	10,500	10,400
Contractual Services	228,900	262,700	262,200	262,700
Materials and Supplies	13,800	15,000	15,000	15,000
Transfers	49,500	49,500	49,500	49,500
TOTAL	303,700	337,700	337,200	337,600



2020 OBJECTIVES ACCOMPLISHED

- Replaced 20% of the Port Clinton P2 overhead storm drains.¹
- Painted select areas of the Port Clinton parking garage.

2021 OBJECTIVES

- Evaluate the Port Clinton lower level storm drains for potential lining.¹
- Evaluate the drainage systems of St Johns and First Street parking decks.¹

Note: The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

ENTERPRISE PARKING FUND

PARKING CONSTRUCTION



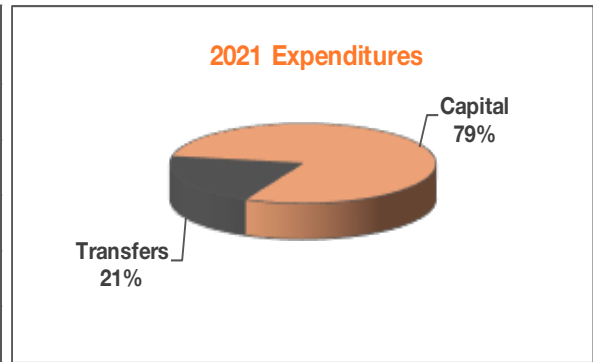
Account Code: 211.06.074

Budgeted Full-time Equivalent Positions: 0.0

PURPOSE

The budget provides funds for parking-related capital improvements.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Capital	9,200	20,000	20,000	190,000
Debt	-	-	-	-
Transfers	49,500	49,500	49,500	49,500
TOTAL	58,700	69,500	69,500	239,500



2020 OBJECTIVES ACCOMPLISHED

The following project was completed:

- Completed striping and minor repairs of City parking lots. ¹

The following project was deferred due to COVID-19 pandemic constraints:

- Central Avenue East-South Parking Lot reconstruction. ¹

2021 OBJECTIVES

- Continue monitoring and maintaining City parking lots. ¹
- Complete the Central Avenue East-South Parking Lot (Trinity Lot) reconstruction project. ¹

Note: The fiscal year 2021 budget reflects the City's current estimates within an evolving COVID-19 pandemic economic environment. The City continues to monitor revenue trends monthly for changes vs. expectations. Future amendment to the fiscal year 2021 budget for revenue and expenditures may be required as the economic environment continues to evolve.

PARKING FUND

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
165,900	181,700	Parking Fines	262,100	208,300	105,300	182,200
437,600	505,700	Parking Collections	458,900	466,600	62,000	318,600
113,100	103,500	Parking Garage Income	101,600	105,900	25,000	71,000
8,600	7,000	Grants/Other Reimbursements	8,800	5,500	7,000	6,000
5,200	8,300	Interest Earnings	12,000	8,200	12,400	11,500
(31,400)		Gain/Loss on Disposal of Assets				
699,000	699,000	Total Parking Fund	843,500	794,500	211,700	589,300

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PARKING FUND

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
211.072 Parking Enforcement				
211.06.072.5101 Full Time Labor	129,200	100,800	100,800	74,000
211.06.072.5102 Part Time Labor	123,200	52,400	52,400	
211.06.072.5103 Over Time Labor	1,800			
211.06.072.5201 FICA	15,900	9,500	9,500	4,600
211.06.072.5202 Medicare	3,700	2,200	2,200	1,100
211.06.072.5203 IMRF	7,900	8,600	8,600	5,700
211.06.072.5206 PPO Health/Dental Plan	33,800	25,100	25,100	18,500
211.06.072.5209 Life Insurance	200			
211.06.072.5216 Change in OPEB Obligation	13,200			
211.06.072.6205 Photo & Printing	1,700	3,100	3,100	3,100
211.06.072.6215 Repairs		400	400	400
211.06.072.6510 Supplies - Small Tools	400	500	500	500
211.06.072.6606 Computer Software & Hardware	4,400	14,600	14,600	
211.06.072.9201 Transfer to General Fund	-	30,000	30,000	100,000
Total Parking Enforcement	335,400	247,200	247,200	207,800
211.073 Parking Administration				
211.06.073.5101 Full Time Labor	8,400			
211.06.073.5103 Over Time Labor	100	300	300	300
211.06.073.5201 FICA	500	600	600	600
211.06.073.5202 Medicare	100	100	100	100
211.06.073.5203 IMRF	500	800	800	700
211.06.073.5206 PPO Health/Dental Plan	1,900			
211.06.073.6107 Professional Services -Other	23,400	41,000	41,000	41,000
211.06.073.6203 Postage		500		
211.06.073.6207 Rent	69,500	73,400	73,400	73,900
211.06.073.6301 Utilities - Electric	75,500	87,000	87,000	87,000
211.06.073.6304 Utilities - Telephone	700	800	800	800
211.06.073.6401 Building Maintenance	59,800	60,000	60,000	60,000
211.06.073.6512 Supplies - Department	13,800	15,000	15,000	15,000
211.06.073.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Administration	303,700	337,700	337,200	337,600
211.074 Parking Construction and Improvements				
211.06.074.7103 Improvements Other Than Building	9,200	20,000	20,000	190,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	49,500	49,500
Total Parking Construction and Improvements	58,700	69,500	69,500	239,500
Total Parking Fund	697,800	654,400	653,900	784,800

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INTERNAL SERVICE FUNDS



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EQUIPMENT MAINTENANCE & REPLACEMENT FUND

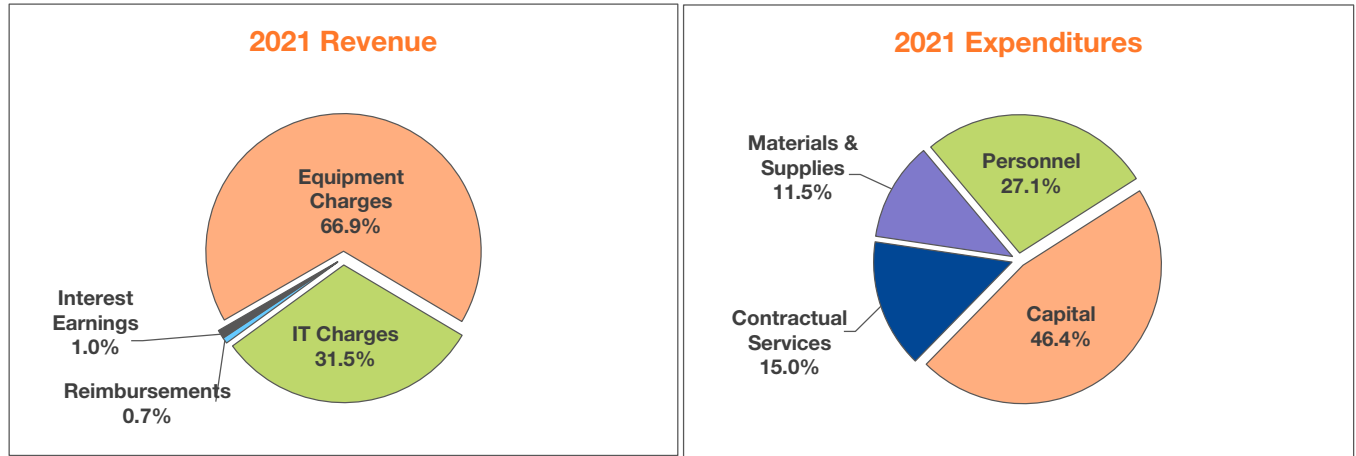
INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

FUND BALANCE SUMMARY



The Equipment Maintenance and Replacement Fund finances and accounts for equipment maintenance services furnished to other City divisions, as well as accumulates reserves to finance the scheduled replacement of vehicles, equipment, and computers. Expenditures in this fund reflect replacement schedule recommendations included in the City's 10-Year Capital Improvement Program.



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Equipment Charges ¹	2,440,800	2,914,900	0.53	28%	-	0%	0.47	19%	0.47	19%
IT Charges ¹	1,231,600	1,371,300	(0.16)	-12%	-	0%	0.14	11%	0.14	11%
Reimbursements & Other	25,000	30,000	(0.14)	-85%	(0.01)	-17%	-	0%	0.01	20%
Interest Earnings ²	90,400	43,200	(0.02)	-17%	0.03	48%	(0.02)	-29%	(0.05)	-52%
Total Revenue	3,797,800	4,359,400	0.22	6%	0.02	1%	0.59	16%	0.56	15%
Personnel Expenditures ³	1,375,100	1,382,400	0.13	10%	-	0%	0.01	1%	0.01	1%
Contractual Services	787,000	767,400	0.08	11%	(0.01)	-1%	(0.03)	-3%	(0.02)	-2%
Materials and Supplies	577,900	589,500	0.01	1%	(0.03)	-5%	(0.02)	-3%	0.01	2%
Capital Expenditures ⁴	2,127,200	2,367,700	0.97	84%	(0.13)	-6%	0.11	5%	0.24	11%
Total Expenditures	4,867,300	5,107,000	1.18	32%	(0.17)	-3%	0.07	1%	0.24	5%
Net Increase/(Decrease)	(1,069,600)	(747,600)	(0.97)		0.20		0.52		0.32	
Fund Bal. Beg. of Year	3,319,900	2,250,400	(0.10)	-3%	-	0%	(1.07)	-32%	(1.07)	-32%
Fund Bal. End of Year	2,250,400	1,502,800	(1.07)	-32%	0.20	10%	(0.55)	-27%	(0.75)	-33%
Fund Bal. % Oper. Exp.	82.1%	54.9%								
Fund Bal. % Target	50.0%	50.0%								

Notable Budget Comments:

1. Equipment charges and information technology revenue - the change is consistent with the change in operating and capital costs for public safety and public works vehicles, as well as information technology costs.
2. Interest Earnings - decrease consistent with Fund Balance decline and change in interest rates.
3. Personnel increases consistent with the City's compensation plan and insurance requirements.
4. Capital Expenditures - consistent with the City's 10-Year CIP.

See Glossary of Terms and Funds in the Appendix.

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

INFORMATION TECHNOLOGY



Account Code: 222.02.085, 222.02.091

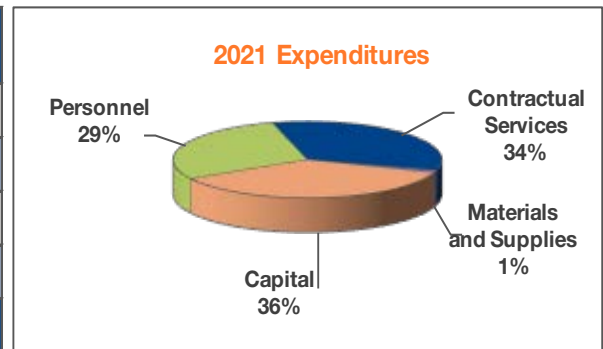
Budgeted Full-time Equivalent Positions: 3.3

PURPOSE

The Information Technology (IT) Division provides technology-based services for the City's IT infrastructure and systems supporting all City departments. Services include computer and multi-function hardware and software support, telephone and voice mail support, and coordination of the City's geographical information system.

The 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.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	464,600	518,300	518,300	522,000
Contractual Services	554,600	636,600	626,200	604,800
Materials and Supplies	8,100	37,900	22,300	18,300
Capital	777,500	646,700	512,000	647,000
TOTAL	1,804,800	1,839,500	1,678,800	1,792,100



2020 OBJECTIVES ACCOMPLISHED

- Supported the City government conversion to a Covid-19 pandemic virtual environment with laptops, monitors, and other equipment for out-of-office use; expanded and enhanced video and web conferencing; and on-going support of City employees in a virtual environment. ^{F,P}
- Co-led, along with the Finance Division and department stakeholders, the ongoing implementation of a new ERP system, including go live for general ledger, citationing, and administrative hearing modules, and kick-off of human capital management and community development modules by January 1, 2021. ^F
- Upgraded the City's IT policies from the last update completed in 2009, with department stakeholder input and consistent with the City's long-term IT security plan. ^{F,P}
- Implemented a security information and event management (SIEM) system, providing security alerts generated by applications and network hardware, consistent with the City's long-term IT security plan. ^{F,P}
- Achieved system reliability greater than 99% uptime, resolved the majority of helpdesk tickets and support issues within one business day, and replaced workstations/laptops per the City's replacement policy. ^F
- Finalized network configuration of the City's fiber optic infrastructure network, improving performance, configuring the network for 99.99% up-time resiliency, and minimizing future costs. ^{F,I}
- Upgraded the City's virtual storage environment, cashing system, email environment, and domain server, while supporting the City's ERP system and payment processing. ^F
- Supported the City's objectives for department projects, user support, and hardware replacement. ^F

2021 OBJECTIVES

- Achieve system reliability greater than 99% uptime, resolve the majority of tickets and support issues within one business day, and replace workstation/laptop systems according to the City's replacement policy. ^F
- Continue to co-lead, along with the Finance Division and Department Stakeholders, the implementation of a new ERP system. ^F
- Continue implementation of the City's long-term IT security plan, ensuring continued operational safety. ^{F,P}
- 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. ^F
- Continue updating and replacing end of life equipment such as the City's facility wireless access system and enterprise storage backup systems. ^F

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

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

POLICE



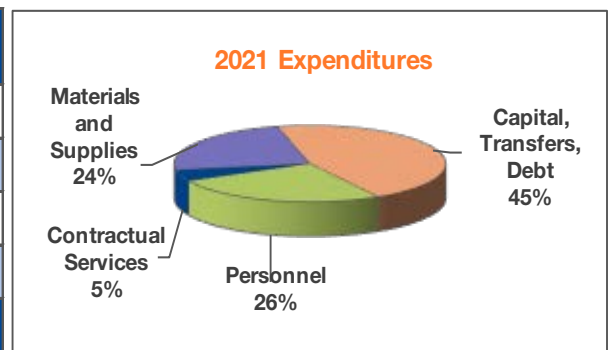
Account Code: 222.03.087-88

Budgeted Full-time Equivalent Positions: 1.0

PURPOSE

This budget provides funds for 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 Chief Public Safety Mechanic. The employees are cross-trained and work together on Public Safety vehicles.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	121,700	126,400	126,500	125,100
Contractual Services	22,300	23,700	23,700	23,700
Materials and Supplies	117,900	115,200	115,200	115,200
Capital, Transfers, Debt	75,900	490,200	490,200	220,700
TOTAL	337,800	755,600	755,700	484,700



2020 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, I}
- Enhanced the public's capability to identify squad cars through modernized decal design. ^{P, I}
- Procured three fuel-efficient, hybrid administration vehicles. ^F
- Conducted quarterly motor vehicle asset inventories to maximize resale value and promote high levels of asset accountability. ^F
- Auctioned surplus vehicles to realize maximum return on original expense. ^F
- Trained Public Safety Mechanic in hybrid technology. ^F

2021 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
- Identify training for the Public Safety Mechanic to minimize outside repair expenses. ^F
- Continue exercising squad car replacement through identification of vehicles with excessive mileage and/or wear and tear that precludes safe operation. ^{F, I}

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

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

FIRE



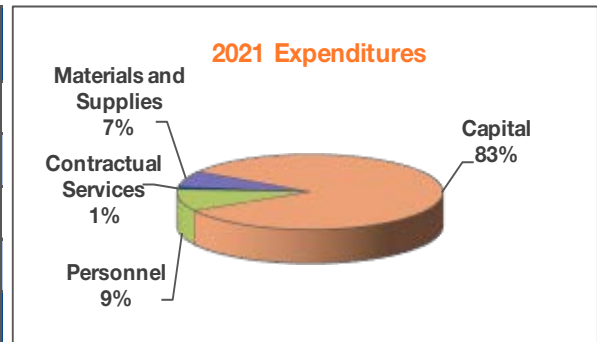
Account Code: 222.04.089-90

Budgeted Full-time Equivalent Positions: 1.0

PURPOSE

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	164,300	124,200	124,200	123,900
Contractual Services	32,500	16,000	15,900	15,700
Materials and Supplies	83,000	89,500	89,500	89,800
Capital	-	775,000	775,000	1,090,000
TOTAL	279,800	1,004,600	1,004,500	1,319,300



2020 OBJECTIVES ACCOMPLISHED

- Hired a replacement Chief Public Safety Mechanic due to the retirement of prior Mechanic. ^I
- Maintained and repaired the the Mutual Aid Box Alarm System (MABAS) division vehicles, pursuant to an intergovernmental agreement. ^{F, P}
- Developed specifications and ordered a ladder truck replacement. ^A
- Enhanced vehicle record keeping by utilizing an electronic records management system. ^{I, F}
- Prepared records to be imported into the new City's ERP system. ^{I, F}
- Streamlined inventory to save costs. ^F

2021 OBJECTIVES

- Purchase a replacement staff vehicle. ^{I, F}
- Continue maintaining and repairing MABAS division vehicles, pursuant to an intergovernmental agreement. ^{F, P}
- Specify and purchase a replacement Fire Engine. ^A
- Take delivery of new aerial ladder truck in April. ^A
- Coordinate resources with the Public Works Department. ^A

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

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

PUBLIC WORKS



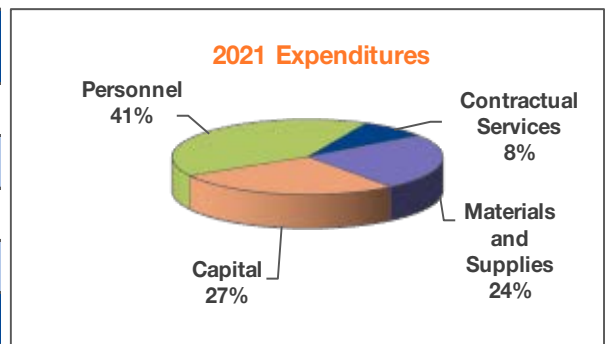
Account Code: 222.06.083-084

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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	497,600	606,200	606,200	611,500
Contractual Services	102,000	118,600	121,200	123,200
Materials and Supplies	362,500	366,000	351,000	366,200
Capital	300,400	350,000	350,000	410,000
TOTAL	1,262,500	1,440,700	1,428,300	1,510,800



2020 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
- Progressed work with Commonwealth Edison on a fleet electrification assessment. ^I
- Identified and procured new battery powered chain saws, hand tools, and blowers to replace fuel powered units. ^I
- Continued identifying underperforming and underutilized equipment for surplus equipment sale and disposal. ^F

2021 OBJECTIVES

- Continue reviewing existing fleet needs, partnering with other departments and users, to identify purchases, equipment maintenance costs, and other solutions in maintaining a viable cost-effective rolling fleet. ^F
- Continue identifying new sources for parts acquisition through consortium purchasing contracts to reduce cost and downtime of equipment. ^F
- Research and facilitate the demonstration of green vehicles and equipment, giving staff hands-on experience in real world scenarios. ^I
- Continue researching and reviewing alternative fuels and technologies, including upcoming advancements in heavy equipment, as part of the City's ongoing effort to reduce emissions. ^P

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

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

REVENUE DETAIL



2017 Actual	2018 Actual	Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
48,500	31,100	Reimbursements	166,700	30,000	25,000	30,000
37,300	102,000	Interest Earnings	95,800	48,200	42,400	30,200
(26,500)	21,700	Sale of Assets	13,300	13,000	48,000	13,000
2,548,600	2,217,500	Equipment Charges	1,911,100	2,440,800	2,440,800	2,914,900
1,250,600	1,414,600	Information Technology Charges	1,392,000	1,231,600	1,231,600	1,371,300
	(91,400)	Gain/Loss on Asset Sales	1,400			
	1,037,000	Bond Proceeds				
		Transfer from Env. Sustain. Fund		10,000	10,000	
3,858,500	4,732,500	Total Equipment Fund	3,580,300	3,773,600	3,797,800	4,359,400

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

EQP. MAINTENANCE & REPLACEMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
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222.085 Technology Equipment Maintenance

222.02.085.5101 Full Time Labor	380,800	397,700	397,700	401,700
222.02.085.5201 FICA	22,000	23,800	23,800	24,000
222.02.085.5202 Medicare	5,300	5,800	5,800	5,800
222.02.085.5203 IMRF	21,700	32,400	32,400	29,500
222.02.085.5206 PPO Health/Dental Plan	55,700	58,600	58,600	61,100
222.02.085.5209 Life Insurance	400			
222.02.085.5215 Compensated Absences	2,100			
222.02.085.5216 Change in OPEB Obligation	200			
222.02.085.5218 Change in IMRF NPL	(23,700)			
222.02.085.6107 Professional Services -Other	197,200	244,800	235,400	194,000
222.02.085.6201 Professional Development	1,400	3,100	400	400
222.02.085.6202 Membership Dues	300	300	300	300
222.02.085.6208 Travel Allowance	100	200	100	200
222.02.085.6212 Education & Training	1,100	4,500	4,000	4,000
222.02.085.6216 Maintenance of Equipment	354,500	383,700	386,000	406,000
222.02.085.6510 Supplies - Small Tools	1,500	1,500	1,500	1,500
222.02.085.6512 Supplies - Department	800	5,400	800	800
222.02.085.6604 Furnishings & Small Equipment	300	400	400	400
222.02.085.6606 Computer Software & Hardware	5,500	30,600	19,600	15,600
222.02.091.7106 IT Software & Equipment	777,500	646,700	512,000	647,000
Total Technology Equipment Maintenance	1,804,800	1,839,500	1,678,800	1,792,100

222.087 Police Equipment Maintenance

222.03.087.5101 Full Time Labor	84,700	89,600	89,700	88,300
222.03.087.5103 Over Time Labor	1,000	3,900	3,900	4,000
222.03.087.5201 FICA	5,000	5,800	5,800	5,700
222.03.087.5202 Medicare	1,200	1,400	1,400	1,300
222.03.087.5203 IMRF	5,200	8,000	8,000	7,200
222.03.087.5206 PPO Health/Dental Plan	16,900	17,800	17,800	18,500
222.03.087.5209 Life Insurance	100			
222.03.087.5216 Change in OPEB Obligation	7,600			
222.03.087.6107 Professional Services -Other	300	400	400	400
222.03.087.6212 Education & Training		500	500	500
222.03.087.6215 Repairs	19,500	20,300	20,300	20,300
222.03.087.6303 Utilities - Cleaning/Waste Disposal	2,500	2,500	2,500	2,500
222.03.087.6503 Supplies - Clothing	200	600	600	600
222.03.087.6510 Supplies - Small Tools	1,300	1,300	1,300	1,300
222.03.087.6512 Supplies - Department	31,700	33,300	33,300	33,300
222.03.087.6514 Gas, Oil & Anti-Freeze	84,700	80,000	80,000	80,000
222.03.088.7104 Machinery & Equipment	75,900	490,200	490,200	220,700
Total Police Equipment Maintenance	337,800	755,600	755,700	484,700

222.089 Fire Equipment Maintenance

222.04.089.5101 Full Time Labor	108,900	90,800	90,800	90,500
222.04.089.5103 Over Time Labor		800	800	800
222.04.089.5201 FICA	6,700	5,700	5,700	5,700
222.04.089.5202 Medicare	1,600	1,300	1,300	1,300
222.04.089.5203 IMRF	3,000	7,800	7,800	7,100

INTERNAL SERVICE FUND

EQP. MAINTENANCE & REPLACEMENT

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
222.04.089.5206 PPO Health/Dental Plan	16,900	17,800	17,800	18,500
222.04.089.5209 Life Insurance	100			
222.04.089.5216 Change in OPEB Obligation	27,200			
222.04.089.6107 Professional Services -Other	300	600	600	600
222.04.089.6212 Education & Training	300	400	300	400
222.04.089.6215 Repairs	28,100	10,000	10,000	9,700
222.04.089.6216 Maintenance of Equipment	3,700	5,000	5,000	5,000
222.04.089.6501 Supplies - Books & Periodicals		100	100	400
222.04.089.6503 Supplies - Clothing	200	300	300	300
222.04.089.6510 Supplies - Small Tools		100	100	100
222.04.089.6512 Supplies - Department	44,700	45,000	45,000	45,000
222.04.089.6514 Gas, Oil & Anti-Freeze	38,100	44,000	44,000	44,000
222.04.090.7104 Machinery & Equipment		775,000	775,000	1,090,000
Total Fire Equipment Maintenance	279,800	1,004,600	1,004,500	1,319,300

222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	347,300	424,800	424,800	430,500
222.06.083.5103 Over Time Labor	5,200	11,300	11,300	11,500
222.06.083.5201 FICA	21,400	27,000	27,000	27,400
222.06.083.5202 Medicare	5,000	6,300	6,300	6,400
222.06.083.5203 IMRF	21,100	37,300	37,300	34,300
222.06.083.5206 PPO Health/Dental Plan	94,700	99,400	99,400	101,400
222.06.083.5209 Life Insurance	500			
222.06.083.5215 Compensated Absences	4,800			
222.06.083.5216 Change in OPEB Obligation	(2,300)			
222.06.083.6107 Professional Services -Other	1,400	1,600	1,600	1,600
222.06.083.6201 Professional Development	1,000	1,000	1,000	100
222.06.083.6202 Membership Dues		500	500	500
222.06.083.6209 Laundry & Uniforms	4,200	4,200	4,200	4,200
222.06.083.6212 Education & Training	2,300	2,500	2,500	2,500
222.06.083.6215 Repairs	52,600	59,000	59,000	59,000
222.06.083.6216 Maintenance of Equipment	5,000	5,000	5,000	3,000
222.06.083.6303 Utilities - Cleaning/Waste Disposal	600	1,400	4,000	4,000
222.06.083.6304 Utilities - Telephone	1,000	1,000	1,000	1,000
222.06.083.6405 IT Charges	33,900	42,400	42,400	47,300
222.06.083.6502 Supplies - Office	600	800	800	500
222.06.083.6503 Supplies - Clothing	1,900	3,200	3,200	2,000
222.06.083.6504 Supplies - Repairs	174,600	170,000	170,000	170,000
222.06.083.6510 Supplies - Small Tools	6,500	7,100	7,100	7,100
222.06.083.6512 Supplies - Department		400	400	200
222.06.083.6514 Gas, Oil & Anti-Freeze	169,700	175,000	160,000	175,000
222.06.083.6606 Computer Software & Hardware	9,100	9,500	9,500	11,500
222.06.084.7104 Machinery & Equipment	300,400	350,000	350,000	410,000
Total Public Works Fleet Maintenance	1,262,500	1,440,700	1,428,300	1,510,800

Total Equipment Maintenance & Replacement Fund	3,684,800	5,040,400	4,867,300	5,107,000
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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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The background of the page is a faded, light-colored photograph of the Highland Park City Hall. The building is a multi-story stone structure with a prominent central tower topped by a dome. Large trees with green foliage are visible in the foreground, partially obscuring the building. The text "INSURANCE FUND" is overlaid in large, bold, black capital letters across the upper portion of the image.

INSURANCE FUND

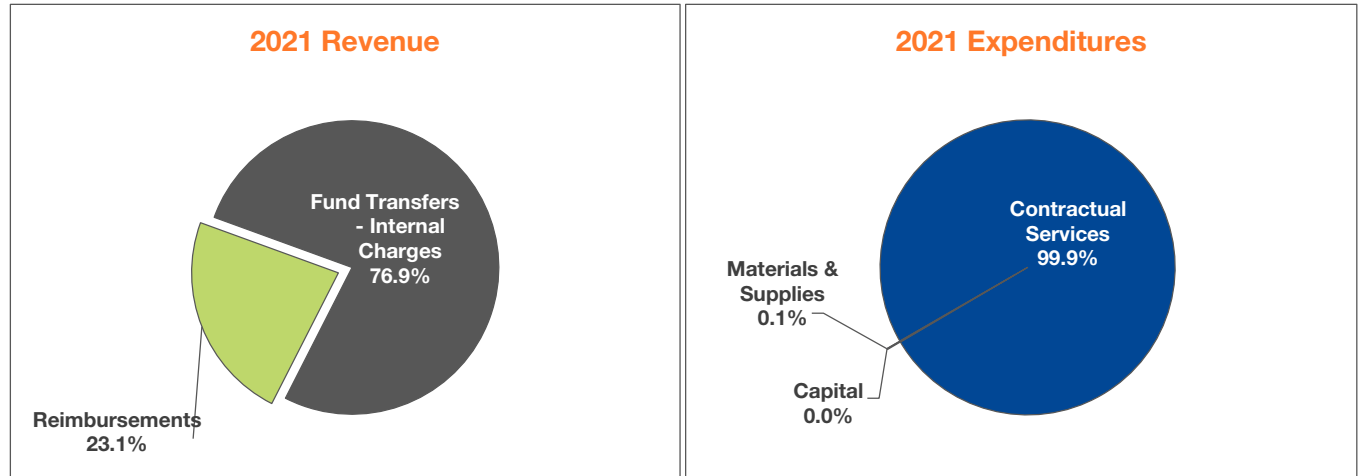
INTERNAL SERVICE FUND

INSURANCE FUND

FUND BALANCE SUMMARY



The Insurance Fund provides resources for the City's health and dental insurance program, a reserve account for workers' compensation claims filed prior to May 1, 2002, and the City's wellness program.



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Fund Trans.-Internal Chgs.	4,316,900	4,334,200	0.14	3.2%	(0.04)	-1.0%	(0.03)	-0.6%	0.02	0.4%
Reimbursements/Other	1,287,100	1,298,600	(0.10)	-7.1%	(0.04)	-2.9%	(0.03)	-2.1%	0.01	0.9%
Total Revenue	5,604,000	5,632,800	0.04	0.7%	(0.08)	-1.5%	(0.05)	-1.0%	0.03	0.5%
Contractual Services ¹	6,075,000	6,284,700	0.17	2.9%	-	0.0%	0.21	3.5%	0.21	3.5%
Materials and Supplies	6,100	6,800	0.00	48.8%	-	0.0%	0.00	11.5%	0.00	11.5%
Capital Expenditures			(0.02)	-100%	-	0%	-	0%	-	0.0%
Total Expenditures	6,081,100	6,291,500	0.15	2.5%	-	0.0%	0.21	3.5%	0.21	3.5%
Net Increase/(Decrease)	(477,100)	(658,700)	(0.11)		(0.08)		(0.26)		(0.18)	
Fund Bal. Beg. of Year	3,177,400	2,700,200	(0.36)	-10.3%	-	0.0%	(0.48)	-15.0%	(0.48)	-15.0%
Fund Bal. End of Year	2,700,200	2,041,500	(0.48)	-15.0%	(0.08)	-3.0%	(0.74)	-26.7%	(0.66)	-24.4%
Fund Bal. % Oper. Exp.	44.4%	32.4%								
Fund Bal. % Target	10.0%	10.0%								

Notable Budget Variance:

1. The increase in Contractual Services is due to anticipated higher insurance costs.
See Glossary of Terms and Funds in the Appendix.

INTERNAL SERVICE FUND

EMPLOYEE HEALTH/DENTAL PLANS (CMO)



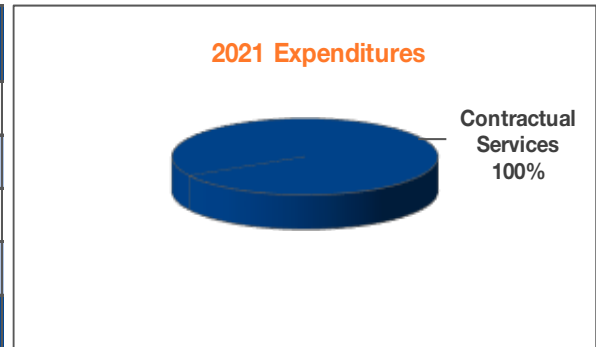
Account Code: 221.01.080

Budgeted Full-time Equivalent Positions: 0

PURPOSE

This budget provides funding for the City's health and dental insurance plan for full-time City employees, Library employees, retirees, and COBRA participants. The City provides health and dental coverage through the Intergovernmental Personnel Benefit Cooperative, a pool consisting of over 130 communities 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	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	-	-	-	-
Contractual Services	5,873,900	6,047,600	6,047,600	6,250,400
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	5,873,900	6,047,600	6,047,600	6,250,400



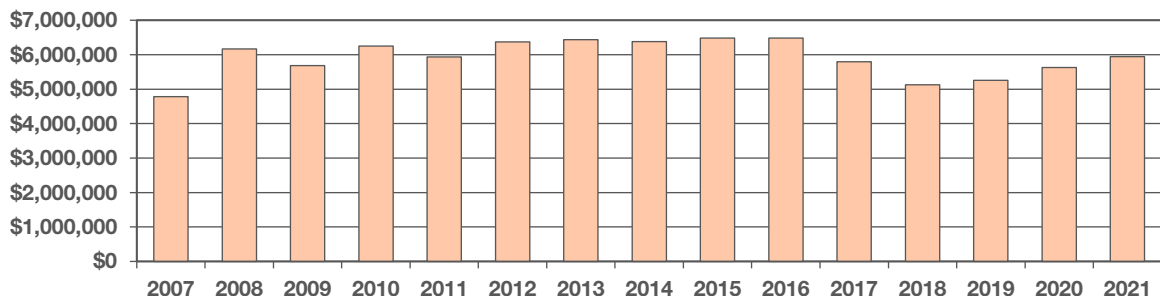
2020 OBJECTIVES ACCOMPLISHED

- Maintained healthcare expenditures below medical trend. ^F
- Continued implementing insurance provisions provided under the Patient's Protection and Affordable Care Act (PPACA). ^F
- Sustained enhanced benefit communications to employees and expand communication to all covered individuals with a focus on fiscal savings. ^F

2021 OBJECTIVES

- Continue evaluating and implementing strategies for maintaining healthcare expenditures below medical trend. ^F
- Review benefit communication strategies and information to all covered individuals with a focus on fiscal savings. ^F
- Evaluate 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

2007 through 2021 Budgeted Insurance Fund Expenditures



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

INTERNAL SERVICE FUND WELLNESS PROGRAM (CMO)



Account Code: 221.01.082

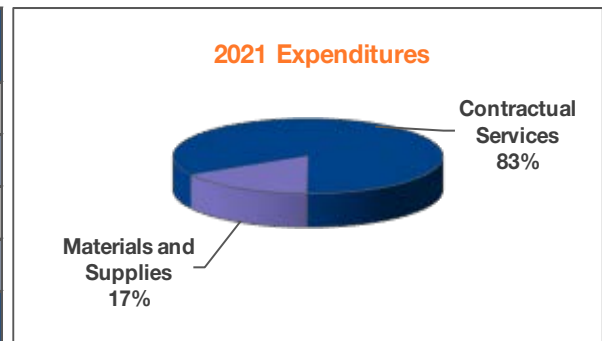
Budgeted Full-time Equivalent Positions: 0

PURPOSE

The City's Wellness Incentive Program (Employees WIN) enhances the lives of the City's employees and their families through convenient and confidential access to health information, free or low-cost preventative health and disease management resources, and maintenance of a supportive environment 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 on-site resources related to health and well-being, and provides programming and facilities specifically related to physical fitness, nutrition, stress management, and risk identification. Aggregate data gathered from the WIN program is used to provide targeted training and resources based upon the health risks of WIN program participants.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	(4,600)	-	-	-
Contractual Services	32,500	27,400	27,400	34,300
Materials and Supplies	4,100	6,100	6,100	6,800
Capital	24,900	-	-	-
TOTAL	56,900	33,500	33,500	41,000



2020 OBJECTIVES ACCOMPLISHED

- The Employee Wellness Committee met regularly and developed ideas for new programming to address health risks of employees, based upon an analysis of aggregate WIN program data. ^F
- Reduced the rate of annual healthcare expenditure growth by improving the health of employees and their families. Programming options included health challenges, stress management support and fitness programs along with educational opportunities. ^F
- Adapted programming to provide support for physical and emotional health in a primarily virtual environment during the COVID-19 pandemic. ^F
- Ensured safety and cleanliness of Fitness Center through revised and enhanced safety protocols. ^{F1}

2021 OBJECTIVES

- Continue to find innovative ways to reduce the rate of annual healthcare expenditure growth by employee and spouse health improvement. ^F
- Seek 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
- Research and implement a new WIN web platform to improve mobile capabilities and reduce manual administrative tasks by the third quarter. ^I
- Continue fitness center maintenance and ensured cleanliness protocols are met to ensure a safe operating environment. ^{I^F}

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

INTERNAL SERVICE FUND

INSURANCE FUND

EXPENDITURE DETAIL



Description	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
221 Insurance Fund				
221.01.080.6106 Professional Services - Medical	5,846,500	5,924,100	5,924,100	6,126,400
221.01.080.6107 Professional Services -Other	27,400	123,500	123,500	124,100
221.01.082.5215 Compensated Absences	(4,600)			
221.01.082.6107 Professional Services -Other	24,100	24,500	24,500	26,000
221.01.082.6210 Activities Programming Costs	5,200			2,500
221.01.082.6212 Education & Training	3,200	1,900	1,900	4,300
221.01.082.6215 Repairs		1,000	1,000	1,500
221.01.082.6512 Supplies - Department		100	100	300
221.01.082.6606 Computer Software & Hardware	4,100	6,000	6,000	6,500
221.01.082.7104 Machinery & Equipment	24,900			
Total Insurance Fund	5,930,800	6,081,100	6,081,100	6,291,500

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.

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FIDUCIARY FUND



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HOUSING TRUST FUND

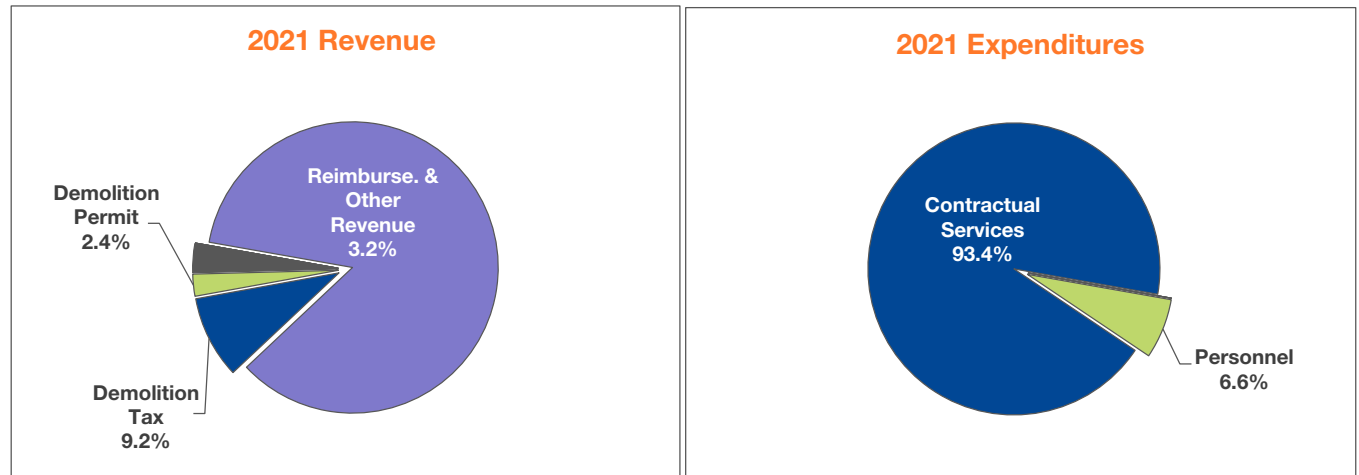
FIDUCIARY FUND

HOUSING TRUST FUND

FUND BALANCE SUMMARY



The Housing Trust Fund was created along with the City's Affordable Housing Master Plan. Funded primarily by fees paid for demolition of existing housing stock, revenues are used to purchase and resell affordable homes in Highland Park.



	Total 2020 Estimate	Total 2021 Budget	Increase / (Decrease)							
			'20 Est vs '19 Act		'20 Est vs '20 Bud		'21 Bud vs '20 Bud		'21 Bud vs '20 Est	
			\$M	%	\$M	%	\$M	%	\$M	%
Pymt.-In-Lieu of Afford. Units ¹	418,800	418,800	0.01	1.5%	0.00	0.4%	0.00	0.4%	-	0.0%
Demolition Tax ²	30,000	45,000	(0.07)	-70.0%	(0.17)	-85.0%	(0.16)	-77.5%	0.02	50.0%
Demolition Permit	5,800	12,000	(0.01)	-54.7%	(0.02)	-79.3%	(0.02)	-57.1%	0.01	106.9%
Reimburse. & Other Rev.	19,500	15,700	(0.20)	-91.3%	0.01	50.0%	0.00	20.8%	(0.00)	-19.5%
Total Revenue	474,000	491,500	(0.28)	-36.7%	(0.18)	-28.0%	(0.17)	-25.3%	0.02	3.7%
Personnel Expenditures	10,600	40,400	(0.02)	-65%	(0.03)	-73%	0.00	3%	0.03	281.1%
Contractual Services	365,000	568,000	0.20	120.1%	(0.02)	-4.7%	0.19	48.3%	0.20	55.6%
Total Expenditures³	375,600	608,400	0.18	91.4%	(0.05)	-11.0%	0.19	44.1%	0.23	62.0%
Net Increase/(Decrease)	98,400	(116,900)	(0.45)		(0.14)		(0.35)		(0.22)	
Fund Bal. Beg. of Year	1,261,600	1,360,000	0.55	78%	-	0.0%	0.10	7.8%	0.10	7.8%
Fund Bal. End of Year	1,360,000	1,243,100	0.10	7.8%	(0.14)	-9.2%	(0.25)	-17.0%	(0.12)	-8.6%
Fund Bal. % Oper. Exp.⁴	362.1%	204.3%								
Fund Bal. % Target ⁴	150.0%	150.0%								

Notable Budget Comments:

1. Payment In-Lieu of Affordable Units is from development of Karger Center property payments 2019-2021+.
2. Demolition Tax - 2020 and 2021 significantly lower, given Covid-19 economic impact.
3. 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.
4. Maintaining a fund balance is key to overcoming revenue shortfalls and having sufficient resources to take advantage of strategic opportunities or special projects. Funds that exceed the fund balance target are available for programming beyond supporting core services. The purpose of this target is to ensure that core programs and services are maintained. Budgets are developed consistent with 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 - Sixty (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



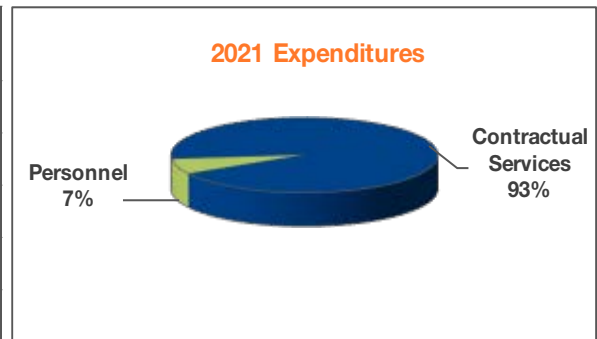
Account Code: 321.05.094

Budgeted Full-time Equivalent Positions: 0

PURPOSE

The purpose of the Housing Trust Fund is to provide financial resources to address the affordable housing needs of low and moderate-income households who live or work in the City by promoting, preserving and producing long-term affordable housing units. The fund provides housing-related services and support for not-for-profit organizations that address the affordable housing needs of low-and moderate-income households in Highland Park. It also provides resources for temporary emergency housing assistance.

<i>Expenditures</i>	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	30,400	39,100	10,600	40,400
Contractual Services	165,800	383,000	365,000	568,000
Materials and Supplies	-	-	-	-
Capital	-	-	-	-
TOTAL	196,200	422,100	375,600	608,400



2020 OBJECTIVES ACCOMPLISHED

- Awarded Community Partners for Affordable Housing (CPAH, formerly the Highland Park Illinois Community Land Trust) an \$85,000 operating grant for administration and programming related to the provision of affordable housing and affordable housing-related services. Tasks include homebuyer education and training, qualifying prospective buyers and renters, coordinating mortgages with lenders, administering an affordable housing eligibility waiting list, and ongoing homebuyer and tenant services. ^{C,F}
- Secured four affordable housing units through the scattered site housing program grant to CPAH. ^C
- Augmented the Moraine Township emergency housing assistance programs as needed. ^C

2021 OBJECTIVES

- Administer operating and development grant awards to support the creation and maintenance of affordable housing opportunities in Highland Park. ^{C,F}
- Support the City's objectives to address affordable housing needs of individuals and families through programs such as the Emergency Housing Assistance program, as needed. ^C
- Award and complete the acquisition of six affordable units through scatter site program grants.
- Provide staff support to the City's Housing Commission and related housing associations. ^C

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

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COMPONENT UNITS



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A photograph of the Highland Park City Hall, a classical building with a central dome and columns, partially obscured by green trees. The title 'HIGHLAND PARK PUBLIC LIBRARY' is overlaid in large, bold, black letters.

HIGHLAND PARK PUBLIC LIBRARY

HIGHLAND PARK PUBLIC LIBRARY COMPONENT UNIT



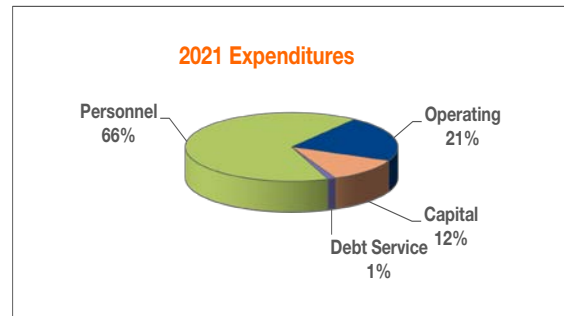
Budgeted Positions: 27 full-time, 50 part-time

Component Unit headcount is not included in the City's headcount.

PURPOSE

The Highland Park Public Library is the community's trusted forum for enrichment and engagement, providing residents with many and varied opportunities for lifelong learning, cultural enrichment, and an introduction to, and guidance with, technology.

Expenditures	2019 Actual	2020 Budget	2020 Estimate	2021 Budget
Personnel	3,302,500	3,523,900	3,523,900	3,493,900
Operating	1,101,900	1,149,400	1,198,400	1,149,400
Capital	218,100	1,689,000	1,689,000	617,000
Debt Service	66,100	67,000	67,000	64,300
TOTAL	4,688,600	6,429,300	6,478,300	5,324,600



2020 OBJECTIVES ACCOMPLISHED

Capital Projects

- Completed remodel project.

Technology and Service Enhancements

- Developed and branded *Library In Your Living Room* virtual programming during COVID-19 closure.
- Promoted digital resources through robust newsletter subscriber base during COVID-19 closure.
- Offered online temporary library card registration via Library website and newsletters to allow residents access to digital resources during COVID-19 closure.

Grant Awards for Special Projects and Services

- Received \$2,100 from the Friends of the Library to fund film and book discussions, Note for Note concert series, and Shakespeare theatrical performances.
- Installed hearing loop system in Auditorium with Highland Park Community Foundation grant.

Excellence in Special Programming

- Co-hosted Great Decisions discussion series with League of Women Voters.
- Continued the Library's signature Meet the Author series, providing a forum for readers to connect with authors in the Library and virtually.
- Expanded the **Library U** adult continuing education class offerings.
- Increased Library visibility in the community through Library presence and outreach at venues including the Ravinia Farmers Market, the HP Recreation Center, and storytimes at Panera Bread and Subway.
- Offered local history programming in partnership with the Historical Society.
- Partnered with local organizations to present enriching programs.

Intergovernmental Cooperation

- Participated in annual **MLK Day of Service**.
- Hosted annual **Read-A-Thon** launch event with the North Shore School District 112 (NSSD 112) Education Foundation, featuring storytelling and author visits.
- Planned and presented the **Rise and Shine** lecture series with the Highland Park Senior Center.

HIGHLAND PARK PUBLIC LIBRARY



- Planned and presented **Sunday Film Screening and Discussion Series** with the Highland Park Senior Center.
- Facilitated the Library/Historical Society partnership, promoted historical archives, and provided archival training to library staff.
- Provided book talks and facilitated the annual **Book Match** tournament, in cooperation with NSSD 112.

2021 OBJECTIVES

- Complete Strategic Plan 2021 activities.
- Update building and parking needs assessment.
- Manage an annual budget that adequately supports the Library's needs.
- Pursue grants that benefit the Library's service goals.
- Continue promoting naming right opportunities for 2020 remodeled spaces.
- 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.
- Recruit and transition new Library Director following retirement of previous Director.

HIGHLAND PARK PUBLIC LIBRARY



	Actual 2019	Budget 2020	Estimate 2020	Budget 2021	Increase / (Decrease) '21 Bud. vs. '20 Est.	
General Fund						
Property Taxes	4,918,600	5,148,300	5,148,300	5,148,100	(200)	0.0%
Other Revenue:						
Fees - Impact	3,900	5,000	75,000	5,000	(70,000)	-93.3%
Fines	33,900	35,000	7,500	25,000	17,500	233.3%
Gifts and Grants	57,000	25,000	69,000	25,000	(44,000)	-63.8%
Miscellaneous Revenue	30,300	22,000	5,000	22,000	17,000	340.0%
Investment Income	53,900	40,000	10,000	20,000	10,000	100.0%
Per Capita	37,200	35,000	35,000	35,000	-	0.0%
Transfer from Unrestricted Gift Fund*		100,000	100,000		(100,000)	-100.0%
Transfer from LLWCF	8,600	5,000	6,200	2,500	(3,700)	-59.7%
Transfer from Special Reserve**	(690,700)	972,000	972,000	-	(972,000)	-100.0%
State Corporate Replacement Tax	50,200	42,000	32,000	42,000	10,000	31.3%
Total Other Revenue	(415,700)	1,281,000	1,311,700	176,500	(1,135,200)	-86.5%
Total Revenue	4,502,900	6,429,300	6,460,000	5,324,600	(1,135,400)	-17.6%
Operating Expense						
Salaries	2,598,700	2,704,900	2,704,900	2,674,900	(30,000)	-1.1%
Payroll Taxes	194,800	206,000	206,000	206,000	-	0.0%
IMRF	132,000	199,000	199,000	199,000	-	0.0%
Insurance - Health	377,000	414,000	414,000	414,000	-	0.0%
Subtotal - Salaries & Benefits	3,302,500	3,523,900	3,523,900	3,493,900	(30,000)	-0.9%
Books, AV & Electronic Res.	531,700	572,000	572,000	572,000	-	0.0%
Cataloging & Processing	24,200	31,000	31,000	31,000	-	0.0%
Insurance - General	56,300	77,500	77,500	77,500	-	0.0%
Legal	9,300	5,000	5,000	5,000	-	0.0%
Maintenance - Building	154,500	137,500	137,500	137,500	-	0.0%
Maintenance - Equip. & Software	109,300	125,000	125,000	125,000	-	0.0%
Maintenance - Grounds	19,900	12,000	12,000	12,000	-	0.0%
Marketing	6,700	9,000	9,000	9,000	-	0.0%
Postage	4,400	8,000	8,000	8,000	-	0.0%
Programs	24,900	23,000	18,000	23,000	5,000	27.8%
Purchases funded by Gifts & Grants	23,500	-	54,000	-	(54,000)	-100.0%
Supplies & Services	88,800	100,400	100,400	100,400	-	0.0%
Telecommunications	27,300	23,000	23,000	23,000	-	0.0%
Training, Staff	21,300	26,000	26,000	26,000	-	0.0%
Total Operating Expense	4,404,400	4,673,300	4,722,300	4,643,300	(79,000)	-1.7%
Capital Expense						
Building & Grounds Improvement	182,800	1,444,000	1,444,000	372,000	(1,072,000)	-74.2%
Expansion Reserve Fund		200,000	200,000	200,000	-	0.0%
Computerization	34,900	35,000	35,000	35,000	-	0.0%
Furniture & Equipment	400	10,000	10,000	10,000	-	0.0%
Total Capital Expense	218,100	1,689,000	1,689,000	617,000	(1,072,000)	-63.5%
Debt Service Expense	66,100	67,000	67,000	64,300	(2,700)	-4.0%
Total Expense	4,688,600	6,429,300	6,478,300	5,324,600	(1,153,700)	-17.8%
Net Revenue (Deficit)	(185,700)	-	(18,300)	-	18,300	

HIGHLAND PARK PUBLIC LIBRARY

10-YEAR CAPITAL IMPROVEMENT PROGRAM

CIP Items	FY 21 Priority Rank	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2030
Parking Lot Improvements	1	172										172
Door/Window Replacements	2		20									20
Roof Replacements	1			28	248							276
Elevator Modernization	1	200										200
Readmobile	2		100									100
Stair Railing Upgrades	2			23								23
Auditorium Design Study	2		10									10
Study Rooms Soundproofing	1			10								10
Directional/Stack Signage Install	1			30								30
Fire Sprinklers	1					500						500
Expansion Reserve Fund		200	200	200	200	200	200	200	200	200	200	2,000
Computerization	2	35	35	35	35	35	35	35	35	35	35	350
Furniture and Equipment		10	10	10	10	10	10	10	10	10	10	100
Library Expansion	2				4,500							4,500
Total		617	375	336	4,993	745	245	245	245	245	245	8,291

PRIORITY 1: High; Life Safety Concerns; Immediate Need

1. Critical infrastructure improvement or scheduled maintenance or replacement
2. Positive ROI (revenue generating program or upgrade)
3. Life safety and health risk
4. Impact on other infrastructure (holistic approach to achieve economies of scale)
5. Delay results in future expensive maintenance costs
6. Federal, State or Council mandated program
7. Funding earmarked or grant cost share program
8. Special Service Area or Recapture or Special Assessment project
9. Regional as well as local benefit

PRIORITY 2: Medium; Operable For Now; Repairs Not Critical

1. Non-critical infrastructure improvement
2. Neutral ROI
3. Placeholder for an unfunded Priority 1 project or an unplanned but necessary project
4. Minimal local benefit - impacts only a portion of City
5. Federal, State or Council preferred program (not mandated)
6. Potential future grant cost share program
7. Potential future Special Service Area or Recapture or Special Assessment project
8. Greater regional or other entity benefit than local benefit

PRIORITY 3: Low

1. Aesthetic improvement, no health or safety risk
2. Negative ROI
3. Future project on radar with potential regional benefit or funding opportunities
4. Potential to increase service efficiency but not a necessity

HIGHLAND PARK PUBLIC LIBRARY BUDGET DETAIL

REVENUE NOTES

Property Taxes

Represents 97% of total revenues.

Fees-Impact

The Library receives a portion of the impact fees collected by the City from building developments.

Fees-Other

Includes fees for copy machines, printers, coffee service and Library U tuition.

Fines

Overdue fines and lost book fees collected from patrons. The 28-member catalog consortium's new system features automatic renewals. The service is well received by patrons although it results in a decrease in fine revenue.

Gifts and Grants

Includes gifts received without restrictions imposed on spending. Most gifts are one-time payments that do not repeat from year-to-year. Gifts that are received with restrictions are reported in the Gift Fund. Grants are project specific and do not repeat from year-to-year.

Investment Income

Interest earned on certificates of deposit and money market cash investments.

Per Capita Grant

The Public Library Per Capita Grants Program was established by the Illinois State Library to assist public libraries with improving and expanding library services.

State Corporate Replacement Tax

Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away.

EXPENSE NOTES

Salaries

Includes COLA increases and 2021 minimum wage adjustments. The Library currently employs 77 (27 full-time, 50 part-time) staff.

FICA

7.65% of Salaries.

IMRF

The rate has decreased from 8.45% to 7.76% and is applied to 48 employees working 20+ hours per week. Note: 29 employees do not earn IMRF.

Health Insurance

The rate is applied to 27 eligible full-time employees. Note: 50 employees do not receive health insurance benefits.

Books, A/V, Electronic Resources

Includes 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 the operating budget should be spent on materials according to Illinois public library standards.

Cataloging & Processing

Includes OCLC cataloging, labels, book covers, and packaging for audio-visual items, bar codes, and RFID tags, as well as costs to repair and rebind items in the collection.

HIGHLAND PARK PUBLIC LIBRARY

FY21 LEVY BUDGET DETAIL



Insurance-General

The Library joined the Libraries of Illinois Risk Agency (LIRA) in 2014. New rates will be confirmed in November 2020.

Legal

\$225/hour fee for services as required.

Maintenance of Building

Includes ongoing maintenance expenses such as cleaning service, air filter replacements, routine maintenance of HVAC systems, monthly elevator inspections, and replacement of bulbs/ballasts.

Maintenance of Equipment & Software

Includes membership in the CCS catalog consortium, annual copier lease and maintenance contracts, microfilm supplies and maintenance, firewall service, computer software upgrades of 145 staff and public PC workstations, and maintenance agreements for computer equipment and printer supplies.

Maintenance of Grounds

Includes landscaping service, three seasonal plantings, and snow removal.

Marketing

Includes printing projects, graphic supplies, promotional/giveaway items, and special event advertising.

Postage

Includes postage for outgoing correspondence, overdue notices, interlibrary loan books, and leasing and maintenance of postage equipment.

Programs

Includes funds for youth and adult programs. The Library will continue to solicit business and private program sponsorships to supplement the budget.

Supplies & Services

Includes office supplies, library cards and forms, published job advertisements, payroll service, and special consultants.

Telecommunications

Includes voice and data lines, repair and replacement of telephone equipment, line charges for Internet access, and one fiber optic line.

Training

Includes memberships in library organizations, continuing education classes, conference attendance, and reimbursement for use of personal cars for Library business.

Building & Grounds Improvements

Includes funds to address priorities outlined in the Library's 10-year CIP, which is based on the building assessment report prepared in 2016.

Expansion Reserve Fund

Includes funds to be set aside in the Special Reserve Fund for future expansion.

Computerization

Includes replacement of 30 PCs (four-year replacement cycle), tablets and eReaders, servers, printers, and equipment for new technology.

Debt Service Expense

Debt Service is the annual repayment of the bond proceeds funding the penthouse/basement AHU replacement.

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HOUSING ASSOCIATIONS' PROPERTIES

HIGHLAND PARK HOUSING ASSOCIATIONS' PROPERTIES COMPONENT UNIT

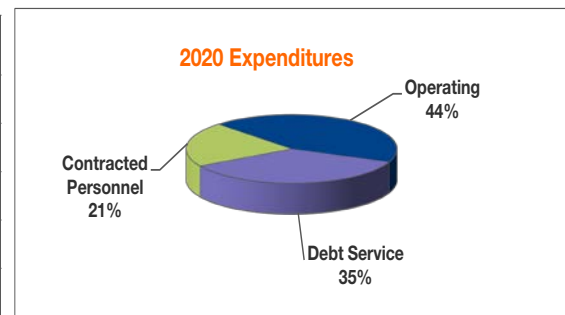


Budgeted Full-time Equivalent Positions: 0

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 rental housing in four affordable developments, which are owned and/or operated by four housing associations: the Ravinia Housing Association, the Peers Housing Association, the Sunset Woods Housing Association, and the Walnut Housing Association. The Housing Commission members are appointed by the Mayor, confirmed by the City Council, and are concurrently the board members of the four associations. The Housing Commission Chair is also the President of each of the housing associations. Each of the four housing associations is a separate registered not-for-profit entity with its own bylaws.

Expenditures	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Contracted Personnel	332,200	488,200	488,200	470,200
Operating	1,132,600	1,007,000	1,007,000	966,800
Capital	0	0	0	0
Debt Service	420,700	850,000	849,300	788,000
TOTAL	1,885,500	2,345,200	2,344,500	2,224,900



2020 OBJECTIVES ACCOMPLISHED

- Oversaw contractual property management firms ensuring resident satisfaction, quality facility maintenance, and resident quality of life at the three properties owned by the Associations (Sunset Woods Condominiums – 14 units, Frank B. Peers senior housing, and Ravinia Housing); and the one operated but not owned by the Associations (Walnut Place). ^{F,C}
- Oversaw construction and capital facility projects including the completion of the Peers window and bay AC improvement project. ^{I,C}
- Partnered with contracted management and consulting agencies, to complete funding agency (HUD and IHDA) compliance and reporting activities; secure appropriate facility and Directors and Officers insurance coverage; prepare and file State and Federal annual operating and capital budgets and audits; secure property management agreements as approved by IHDA and HUD; and complete annual filing requirements as required by the Illinois Secretary of State and Illinois Attorney General offices. ^F

2021 OBJECTIVES

- Establish new or renew management agreements, required biennially by HUD and IHDA. ^{F,C}
- Oversee management of properties ensuring resident satisfaction and quality facility maintenance. ^{F,C}
- Oversee operational and capital improvement projects at the four properties, including both budgeted activities and potential emergency projects. ^{F,I,C}
- Partner with contracted management and consulting agencies, to complete funding agency (HUD and IHDA) compliance and reporting activities; secure appropriate facility and Directors and Officers insurance coverage; prepare and file State and Federal agencies annual operating and capital budgets and audits; secure property management agreements as approved by IHDA and HUD; and complete annual filing requirements as required by the Illinois Secretary of State and Illinois Attorney General offices. ^F

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

HIGHLAND PARK

HOUSING ASSOCIATIONS' PROPERTIES



	Actual 2019	Budget 2020	Estimate 2020	Budget 2021	Increase / (Decrease) '21 Bud. vs. '20 Est.	
Revenue:						
Apt. Rent & Housing Assistance	2,691,100	2,737,000	2,737,000	2,742,300	5,300	0.2%
Commercial Rents	700	700	700	700	-	2.9%
Vacancy Loss	(33,800)	(34,000)	(34,000)	(25,500)	8,500	-24.9%
Non-Revenue Units	(32,200)	(32,000)	(32,000)	(2,300)	29,700	-92.9%
Interest Income	10,300	3,500	3,500	9,500	6,000	171.4%
Replacement Reserve	6,600	-	-	-	-	0.0%
Other Interest	1,400	-	-	-	-	0.0%
Other Income	119,600	6,200	6,200	54,400	48,200	777.8%
Total Other Revenue	72,600	(55,600)	(55,600)	36,800	92,400	3.6%
Total Revenue	2,763,900	2,681,400	2,681,400	2,779,100	97,700	3.6%
Operating Expenditures						
Contracted Salaries, Wages, & Assc. Costs	302,200	488,200	488,200	470,200	(18,000)	-3.7%
Subtotal - Contracted Salaries & Benefits	302,200	488,200	488,200	470,200	(18,000)	-3.7%
Administration	343,000	335,000	253,000	300,000	47,000	18.6%
Operating Expenditures	163,600	42,800	42,800	45,100	2,300	5.4%
Maintenance	243,200	226,000	226,000	204,200	(21,800)	-9.6%
Materials & Supplies	47,700	2,700	2,700	2,100	(600)	-22.2%
Utilities	174,100	148,000	148,000	197,700	49,700	33.6%
Taxes & Insurance	315,500	252,500	252,500	217,500	(34,900)	-13.8%
Total Operating Expenditures	1,589,400	1,495,200	1,413,200	1,436,900	23,700	1.7%
Debt Service Expense	475,400	850,000	849,300	788,000	(61,300)	-7.2%
Total Expenditures	2,064,800	2,345,200	2,262,500	2,224,900	(37,600)	-1.7%
Net Revenue (Deficit)	699,000	336,200	418,900	554,200	135,300	

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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. The coordination of the following events in 2021 is dependent on the status of the State of Illinois COVID-19 pandemic guidelines.

July 4 Parade, Concert and Fireworks

Budget:

\$22,650

Parade Description: The City and Park District of Highland Park co-sponsor the annual Fourth of July parade. The parade attracts approximately 65-75 entries. The City requires a \$60 entry fee for businesses or political groups. There is no fee for non-profit organizations. Each entry includes 5-25 people who may walk, bike, or participate on a float. Entry types include youth groups, religious organizations, local businesses and restaurants, entertainment, dignitaries, political candidates, and more. The one-hour parade occurs in the Central Business District with a route of approximately one mile.

The City provides staff and funding for the event. At least four City Manager's Office staff members are present for the entire parade. Police officers provide traffic assistance throughout the event. Other staff support includes street closures and signage, public safety, and the assembly of a temporary grandstand for dignitaries and staff during the event.

Parade Attendance: Approximately 3,000 spectators from St. Johns to Central Avenue to Sunset Woods Park.

Concert Description: Bitter Jester Music Festival provides a July 4 concert that is traditionally held on Township High School District 113 (THSD113) property at Wolters Field. The City provides a generator and portable bathrooms. The City hires an independent company for sound and lighting services. A local non-profit, Bitter Jester Foundation for the Arts, coordinates the entertainment. Bands consist of high school students with participants under age 18. The concert lasts approximately five hours. People who attend the concert are also in a location to view the fireworks display.

Concert Attendance: Approximately 700-1,000 people throughout the event.

Fireworks Description: The evening's fireworks display is a 20-minute event that is executed from a secure location on the grounds of the former Highland Park Country Club Golf Course. The City contracts a pyrotechnics firm to prepare and launch the fireworks display. City staff support includes traffic control and signage, public safety, and general event oversight.

Fireworks Attendance: Approximately 700-1,000 people view the fireworks from the designated viewing area.

Bitter Jester Music Festival

Budget:

\$11,530

Description: The City sponsors the Bitter Jester Music Festival which consists of four Friday evening concerts during the month of June at Port Clinton Square, 600 Central Avenue, and the grand finale concert held on July 4 traditionally on THSD113 property at Wolters Field. A local non-profit, Bitter Jester Foundation for the Arts, coordinates the concerts and selects the entertainment, consisting of high school bands with participants under age 18. June concerts last approximately two hours and lead into the July 4 grand finale concert, where bands compete for the championship.

Concert Attendance: 100-150 attendees.

CITY SPONSORED EVENTS



Holiday Lighting Event

Budget:

\$800

Description: The City hosts an annual holiday lighting event in Port Clinton Square, 600 Central Avenue, on the Saturday before the Thanksgiving holiday. Entertainment ranges from Santa Claus to carolers and the City puts together a scavenger hunt throughout downtown Highland Park. The Mayor leads a countdown and turns on the holiday lights. The Public Works Department erects a temporary stage in Port Clinton Square for the volunteer entertainment groups and City officials. Businesses participate by offering free activities, games and giveaways at their stores, by sponsoring entertainment, or donating to the raffle. Participants who complete the scavenger hunt are entered into a raffle to win a prize. The event lasts approximately 2.5 hours.

Attendance: The holiday lighting event attracts approximately 250-400 attendees.

Memorial Day/Veterans Day Ceremonies

Budget:

\$40

Description: The City coordinates with the local American Legion, Veterans of Foreign Wars, and Jewish War Veterans to create community observances of Memorial and Veterans Day. Typically, members the THSD113 Band perform. Veterans Day Ceremonies are held indoors at the Highland Park Public Library (494 Laurel Avenue) and Memorial Day Ceremonies are conducted at the THSD113 Auditorium (433 Vine Avenue).

Attendance: 150 - 350 attendees.

Martin Luther King Jr. Day of Service

Budget:

\$1,000

Description: Highland Park celebrates the life and legacy of Dr. Martin Luther King, Jr. with an annual day of service and celebration. This multi-generational community event honors Dr. King's life devoted to social service, equality, social justice, economic advancement, and opportunity for all. The day is free to participants and is presented by the City's Human Relations Advisory Group and the Park District of Highland Park. The event will be held virtually in 2021 and will feature information about service opportunities coordinated by participating agencies and speeches from notable community leaders.

Attendance: Approximately 500 residents, business representatives, and community leaders attend.

CITY OF HIGHLAND PARK

REVENUE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.				'21B vs.			
			'19A	'19A	'20B	'20B	'20B	'20B	'20E	'20E
Real Estate Transfer Tax	1,500,000	1,500,000	(165,300)	-10%	(100,000)	-6%	(100,000)	-6%	-	0%
State Replacement Tax	315,000	315,000	(41,700)	-12%	-	0%	-	0%	-	0%
Sales Tax	8,003,000	8,368,000	(1,578,400)	-16%	(1,997,000)	-20%	(1,632,000)	-16%	365,000	5%
Home Rule Sales Tax	2,935,000	3,070,000	(617,600)	-17%	(665,000)	-18%	(530,000)	-15%	135,000	5%
Utility Tax	1,960,500	2,157,000	(463,300)	-19%	(339,500)	-15%	(143,000)	-6%	196,500	10%
Telecommunications Tax	592,500	592,500	(163,600)	-22%	(257,500)	-30%	(257,500)	-30%	-	0%
Auto Rental Tax	32,800	38,900	(12,200)	-27%	(17,200)	-34%	(11,100)	-22%	6,100	19%
State Income Tax	2,684,000	2,401,000	(483,900)	-15%	(316,000)	-11%	(599,000)	-20%	(283,000)	-11%
State Local Use Tax	915,000	974,400	(82,500)	-8%	-	0%	59,400	6%	59,400	6%
Fire Insurance Tax	2,500	2,700	600	32%	-	0%	200	8%	200	8%
Cable TV Franchise Tax	750,000	750,000	(23,300)	-3%	(5,000)	-1%	(5,000)	-1%	-	0%
Property Tax	5,127,200	5,135,600	1,298,500	34%	-	0%	8,400	0%	8,400	0%
Hotel/Motel Tax	81,000	89,000	(121,500)	-60%	(119,000)	-60%	(111,000)	-56%	8,000	10%
Food/Beverage/Packaged Liquor Tax	655,100	720,600	(333,600)	-34%	(339,900)	-34%	(274,400)	-28%	65,500	10%
General Taxes	25,553,600	26,114,700	(2,787,800)	-10%	(4,156,100)	-14%	(3,595,000)	-12%	561,100	2%
Building Permits	920,000	935,000	(471,700)	-34%	(380,000)	-29%	(365,000)	-28%	15,000	2%
Fire Permits	33,400	33,400	100	0%	1,400	4%	1,400	4%	-	0%
Forestry Permits	20,000	46,000	(25,200)	-56%	(26,000)	-57%	-	0%	26,000	130%
Overweight Truck Permit	18,200	18,200	1,000	6%	11,700	180%	11,700	180%	-	0%
Permit Revenue	991,600	1,032,600	(495,700)	-33%	(392,900)	-28%	(351,900)	-25%	41,000	4%
General Contractors	21,100	26,600	(16,100)	-43%	(13,900)	-40%	(8,400)	-24%	5,500	26%
Dog Licenses	12,500	13,000	(1,000)	-7%	(500)	-4%	-	0%	500	4%
Taxi Cab and Driver Licenses	600	1,600	(1,000)	-63%	(1,000)	-63%	-	0%	1,000	167%
Scavengers	4,000	4,000	-	0%	-	0%	-	0%	-	0%
Restaurant	11,000	10,800	(1,000)	-8%	-	0%	(200)	-2%	(200)	-2%
Tobacco	7,500	7,500	(2,500)	-25%	(500)	-6%	(500)	-6%	-	0%
Liquor	126,500	126,000	(8,400)	-6%	(5,500)	-4%	(6,000)	-5%	(500)	0%
Landscape Licenses	31,000	36,000	(12,800)	-29%	(12,000)	-28%	(7,000)	-16%	5,000	16%
Business Registration	30,000	30,000	(1,000)	-3%	(500)	-2%	(500)	-2%	-	0%
Lobbyist Registration Fees	200	100	100	100%	100	100%	-	0%	(100)	-50%
Rental Registration	17,200	17,200	-	0%	(2,700)	-14%	(2,700)	-14%	-	0%
Miscellaneous	7,600	9,600	(32,700)	-81%	(37,200)	-83%	(35,200)	-79%	2,000	26%
Licenses	269,100	282,300	(76,400)	-22%	(73,700)	-21%	(60,500)	-18%	13,200	5%
Fines and Forfeitures	227,600	400,500	(316,900)	-58%	(131,800)	-37%	41,100	11%	172,900	76%
Fines and Forfeitures	227,600	400,500	(316,900)	-58%	(131,800)	-37%	41,100	11%	172,900	76%
Sale of Assets		100,000	(3,739,500)	-100%	-	100%	100,000	100%	100,000	100%
Rental Income	87,000	104,500	(46,800)	-35%	(35,500)	-29%	(18,000)	-15%	17,500	20%
Wireless/Right of Way Leases	57,100	58,700	1,700	3%	-	0%	1,600	3%	1,600	3%
Gain/(Loss) on Investments			(328,200)	-100%	-		-		-	
Payment in Lieu of Taxes		700,000	(1,050,000)	-100%	(950,000)	-100%	(250,000)	-26%	700,000	100%
Interest Income	424,500	319,200	(255,900)	-38%	4,500	1%	(100,800)	-24%	(105,300)	-25%
Rev. From Use of Money/Prop.	568,600	1,282,400	(5,418,700)	-91%	(980,900)	-63%	(267,100)	-17%	713,800	126%
City Sponsored Events	800	4,000	(81,700)	-99%	(8,200)	-91%	(5,000)	-56%	3,200	400%
Senior Citizens Activities	23,800	64,000	(95,100)	-80%	(73,700)	-76%	(33,500)	-34%	40,200	169%
Vital Statistics	38,100	49,000	(11,500)	-23%	(11,900)	-24%	(1,000)	-2%	10,900	29%
Administrative Hearing Fee	12,000	16,000	(9,800)	-45%	(7,000)	-37%	(3,000)	-16%	4,000	33%
Recycling Bins/Yard Waste Stickers			(900)	-100%	(100)	-100%	(100)	-100%	-	0%
Alarm & False Alarm Fees	122,700	122,700	(31,700)	-21%	(19,900)	-14%	(19,900)	-14%	-	0%
Police Department Services	574,900	1,058,900	(527,400)	-48%	(252,000)	-30%	232,000	28%	484,000	84%

CITY OF HIGHLAND PARK

REVENUE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.				'21B vs.			
			'19A	'19A	'20B	'20B	'20B	'20B	'20E	'20E
Ambulance Charges	650,000	690,000	(69,100)	-10%	(53,600)	-8%	(13,600)	-2%	40,000	6%
Fire Department Services	624,200	652,600	(44,500)	-7%	(47,000)	-7%	(18,600)	-3%	28,400	5%
Planning Fees	22,300	22,300	-	0%	(13,700)	-38%	(13,700)	-38%	-	0%
Public Works Services	21,500	10,000	(38,500)	-64%	(2,600)	-11%	(14,100)	-59%	(11,500)	-53%
Hunt Military Communities Services	349,200	300,000	18,100	5%	19,200	6%	(30,000)	-9%	(49,200)	-14%
Service to E911 Fund	685,000	645,000	-	0%	-	0%	(40,000)	-6%	(40,000)	-6%
Service to Water Fund	1,418,200	1,525,200	130,600	10%	-	0%	107,000	8%	107,000	8%
Service to Sustainability Fund	50,000	50,000	50,000		-		-		-	
Service to Parking Fund	129,000	199,000	30,000	30%	-	0%	70,000	54%	70,000	54%
Service to TIF Funds	291,100		291,100		-	0%	(291,100)	-100%	(291,100)	-100%
Charges - Current Services	5,012,900	5,408,700	(390,400)	-7%	(470,400)	-9%	(74,600)	-1%	395,800	8%

Miscellaneous Reimbursements	1,229,000	141,200	976,400	387%	844,800	220%	(243,000)	-63%	(1,087,800)	-89%
Miscellaneous Revenue			200	-100%	-	0%	-	0%	-	0%
Workers Compensation Reimb.	100,000	90,000	7,700	8%	47,600	91%	37,600	72%	(10,000)	-10%
Reimbursements - Police	36,100	53,800	3,100	9%	(41,400)	-53%	(23,700)	-31%	17,700	49%
Reimbursements - Fire	1,500	86,300	(18,100)	-92%	(9,800)	-87%	75,000	664%	84,800	5653%
Government Grants	69,800	13,000	39,600	131%	62,700	883%	5,900	83%	(56,800)	-81%
Contributions			(300)		-		-		-	
Miscellaneous	1,436,400	384,200	1,008,500	236%	904,000	170%	(148,200)	-28%	(1,052,200)	-73%

TOTAL GENERAL FUND	34,059,700	34,905,300	(8,477,500)	-20%	(5,302,000)	-13%	(4,456,400)	-11%	845,600	2%
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Property Tax	1,503,100	2,603,100	232,000	18%	-	0%	1,100,000	73%	1,100,000	73%
Demolition Tax			(50,000)	-100%	-		-		-	
Municipal Gas Tax	305,000	358,000	(104,200)	-25%	(92,000)	-23%	(39,000)	-10%	53,000	17%
Miscellaneous/Street Permits	20,000	27,000	(32,600)	-62%	(7,000)	-26%	-	0%	7,000	35%
Vehicle License Tax	23,100		(1,042,600)	-98%	(1,048,600)	-98%	(1,071,700)	-100%	(23,100)	-100%
Fines and Forfeitures	5,300	14,000	(12,300)	-70%	(8,700)	-62%	-	0%	8,700	164%
Services and Reimbursements	114,600	109,200	4,100	4%	10,600	10%	5,200	5%	(5,400)	-5%
State DOT Reimbursement	100	40,000	(38,400)	-100%	(39,900)	-100%	-	0%	39,900	>100%
Interest Earnings	10,500	7,200	(14,700)	-58%	(5,500)	-34%	(8,800)	-55%	(3,300)	-31%
Transfer from Motor Fuel Tax			(150,000)	-100%	-		-		-	
Pace Revenues	1,050,000	1,400,000	(482,500)	-31%	(400,000)	-28%	(50,000)	-3%	350,000	33%
State Grant		100	-	0%	(100)	-100%	-	0%	100	100%
Total Multi-Modal Transp	3,031,700	4,558,600	(1,691,200)	-36%	(1,591,200)	-34%	(64,300)	-1%	1,526,900	50%

State Motor Fuel Tax Allotments	1,643,500	1,643,500	667,100	68%	-	0%	-	0%	-	0%
Interest Earnings	3,700	3,000	(7,000)	-65%	(700)	-16%	(1,400)	-32%	(700)	-19%
Total Motor Fuel Tax Fund	1,647,200	1,646,500	660,100	67%	(700)	0%	(1,400)	0%	(700)	0%

Interest Earnings	2,000	2,000	(800)	-29%	1,000	100%	1,000	100%	-	0%
Surcharge Revenues	675,000	645,200	2,900	0%	-	0%	(29,800)	-4%	(29,800)	-4%
Total Enhanced 911 Fund	677,000	647,200	2,100	0%	1,000	0%	(28,800)	-4%	(29,800)	-4%

Property Tax	6,270,000	6,270,000	34,700	1%	-	0%	-	0%	-	0%
Total PS Pension Fund	6,270,000	6,270,000	34,700	1%	-	0%	-	0%	-	0%

Waste Hauling/Textile Fee/Rebate	149,400	135,000	(18,000)	-11%	19,400	15%	5,000	4%	(14,400)	-10%
Interest Earnings			(4,900)	-100%	-		-		-	
Total ENV Sustainability	149,400	135,000	(22,900)	-13%	19,400	15%	5,000	4%	(14,400)	-10%

Property Tax	1,207,400	1,199,000	(35,200)	-3%	-	0%	(8,400)	-1%	(8,400)	-1%
Reimbursement/Interest Earnings	75,600	73,300	(15,700)	-17%	(3,100)	-4%	(5,400)	-7%	(2,300)	-3%

CITY OF HIGHLAND PARK

REVENUE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.				'21B vs.			
			'19A	'19A	'20B	'20B	'20B	'20B	'20E	'20E
Total Debt Service Fund	1,283,000	1,272,300	(51,000)	-4%	(3,100)	0%	(13,800)	-1%	(10,700)	-1%
Property Tax/SSA Revenue			(1,193,000)	-100%	-	0%	-	0%	-	
Home Rule Sales Tax	361,000	377,600	(81,000)	-18%	(83,700)	-19%	(67,100)	-15%	16,600	5%
Grants/Reimbursements	841,200	187,600	676,400	410%	241,100	40%	(412,500)	-69%	(653,600)	0%
Transfer from Motor Fuel Tax	1,643,500	1,643,500	893,100	119%	-	0%	-	0%	-	0%
Interest Earnings	23,000	16,700	(98,000)	-81%	(76,200)	-77%	(82,500)	-83%	(6,300)	-27%
Total Street Const. Fund	2,868,700	2,225,400	197,400	7%	81,200	3%	(562,100)	-20%	(643,300)	-22%
Interest Earnings	4,700	2,400	(16,800)	-78%	4,700		2,400		(2,300)	
Property Tax Increment	374,500	374,500	134,100	56%	-	0%	-	0%	-	0%
Transfer from General Fund			(291,100)	-100%	-		-		-	
Total Ravinia TIF Fund	379,200	376,900	(173,800)	-31%	4,700	1%	2,400	1%	(2,300)	-1%
Interest Earnings	1,600	1,500	300	23%	400	33%	300	25%	(100)	-6%
Property Tax Increment	969,600	969,600	825,700	574%	-	0%	-	0%	-	0%
Transfer From TIF Fund			(43,700)	-100%	-		-		-	
Total Briergate TIF Fund	971,200	971,100	782,200	414%	400	0%	300	0%	(100)	0%
Parking Fines	105,300	182,200	(156,800)	-60%	(103,000)	-49%	(26,100)	-13%	76,900	73%
Parking Collections	62,000	318,600	(396,900)	-86%	(404,600)	-87%	(148,000)	-32%	256,600	414%
Parking Garage Income	25,000	71,000	(76,600)	-75%	(80,900)	-76%	(34,900)	-33%	46,000	184%
Grants/Other Reimbursements	7,000	6,000	(1,800)	-20%	1,500	27%	500	9%	(1,000)	-14%
Interest Earnings	12,400	11,500	400	3%	4,200	51%	3,300	40%	(900)	-7%
Total Parking Fund	211,700	589,300	(631,800)	-75%	(582,800)	-73%	(205,200)	-26%	377,600	178%
Tap Permits	30,000	60,000	(73,100)	-71%	(55,000)	-65%	(25,000)	-29%	30,000	100%
Fines - Public Works	4,000	7,500	(5,800)	-59%	(3,500)	-47%	-	0%	3,500	88%
Water Sales	9,327,600	9,327,600	673,900	8%	-	0%	-	0%	-	0%
Other Services	26,000	26,000	400	2%	-	0%	-	0%	-	0%
Recovery Zone Bond Interest Rebate	42,900		(28,100)	-40%	(26,100)	-38%	(69,000)	-100%	(42,900)	-100%
Interest Earnings	54,700	42,000	(79,800)	-59%	(27,300)	-33%	(40,000)	-49%	(12,700)	-23%
Reimbursements	6,400	251,400	(8,000)	-56%	(1,000)	-14%	244,000	3297%	245,000	3828%
Bond Proceeds	3,070,100		3,070,100		-		(3,070,100)	0%	(3,070,100)	
Total Water Fund	12,561,800	9,714,500	3,549,500	39%	(112,800)	-1%	(2,960,100)	-23%	(2,847,300)	-23%
Sewer Permits	10,000	25,000	(20,000)	-67%	(25,000)	-71%	(10,000)	-29%	15,000	150%
Sanitary Sewer Charges	2,099,000	2,210,000	(111,400)	-5%	(266,000)	-11%	(155,000)	-7%	111,000	5%
Storm Sewer Charges	2,293,000	2,311,000	(18,100)	-1%	(11,000)	0%	7,000	0%	18,000	1%
Other Services/Reimbursements	395,200	500,800	127,300	48%	(92,800)	-19%	12,800	3%	105,600	27%
Interest Earnings	23,000	20,400	(28,500)	-55%	(10,600)	-32%	(13,200)	-39%	(2,600)	-11%
Bond Proceeds	2,732,400		2,732,400		-		(2,732,400)	0%	(2,732,400)	
Total Sewer Fund	7,552,500	5,067,200	2,681,600	55%	(405,500)	-5%	(2,890,800)	-36%	(2,485,300)	-33%
Fund Transfers - Internal Charges	4,316,900	4,334,200	135,600	3%	(44,400)	-1%	(27,100)	-1%	17,300	0%
Reimbursements	1,287,100	1,298,600	(55,900)	-4%	(7,200)	-1%	4,300	0%	11,500	1%
Interest Earnings			(41,800)	-100%	(31,500)	-100%	(31,500)	-100%	-	0%
Total Insurance Fund	5,604,000	5,632,800	37,900	1%	(83,100)	-1%	(54,300)	-1%	28,800	1%
Reimbursements	25,000	30,000	(141,700)	-85%	(5,000)	-17%	-	0%	5,000	20%
Interest Earnings	42,400	30,200	(53,400)	-56%	(5,800)	-12%	(18,000)	-37%	(12,200)	-29%
Sale of Assets	48,000	13,000	34,700	261%	35,000	269%	-	0%	(35,000)	-73%
Equipment Charges	2,440,800	2,914,900	529,700	28%	-	0%	474,100	19%	474,100	19%
Information Technology Charges	1,231,600	1,371,300	(160,400)	-12%	-	0%	139,700	11%	139,700	11%

CITY OF HIGHLAND PARK

REVENUE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.				'21B vs.			
			'19A	'19A	'20B	'20B	'20B	'20B	'20E	'20E
Transfer from Env. Sustain. Fund	10,000		10,000		-	0%	(10,000)	-100%	(10,000)	
Total Equipment Fund	3,797,800	4,359,400	217,500	6%	24,200	1%	585,800	16%	561,600	15%
Demolition Tax	30,000	45,000	(70,000)	-70%	(170,000)	-85%	(155,000)	-78%	15,000	50%
Demolition Permit	5,800	12,000	(7,000)	-55%	(22,200)	-79%	(16,000)	-57%	6,200	107%
Payment In-Lieu of Affordable Units	418,800	418,800	6,300	2%	1,800	0%	1,800	0%	-	0%
Reimbursements and Other Revenue	19,500	15,700	(204,500)	-91%	6,500	50%	2,700	21%	(3,800)	-19%
Total Housing Trust Fund	474,000	491,500	(275,300)	-37%	(184,000)	-28%	(166,500)	-25%	17,500	4%
GRAND TOTALS	81,538,900	78,863,000	(3,160,300)	-4%	(8,134,200)	-9%	(10,810,100)	-12%	(2,675,900)	-3%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description		2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
				'19A	'20B	'20B	'20E
111	General Fund						
111.01.001	City Council						
111.01.001.5102	Part Time Labor	70,500	70,500	(200)	-	-	-
111.01.001.5201	FICA	4,400	4,400	800	-	-	-
111.01.001.5202	Medicare	1,000	1,000	200	-	-	-
111.01.001.5203	IMRF	6,000	5,500	4,100	-	(500)	(500)
111.01.001.5206	PPO Health/Dental Plan	119,000	79,200	-	-	(39,800)	(39,800)
111.01.001.6201	Professional Development	1,600	1,000	700	(100)	(700)	(600)
111.01.001.6202	Membership Dues	8,000	8,000	2,700	-	-	-
111.01.001.6203	Postage	200	200	-	-	-	-
111.01.001.6206	Receptions & Ceremonials	400	300	200	-	(100)	(100)
111.01.001.6210	Activities Programming Costs	50,100	305,500	(250,700)	-	255,400	255,400
111.01.001.6501	Supplies - Books & Periodicals	100	100	-	-	-	-
111.01.001.6502	Supplies - Office	300	400	(100)	(200)	(100)	100
111.01.001.6513	Business Expenses	1,300	4,400	(4,600)	(3,100)	-	3,100
Total City Council		263,000	480,700	(246,900)	(3,300)	214,400	217,700
111.002	Executive						
111.01.002.5101	Full Time Labor	498,500	480,700	4,800	-	(17,800)	(17,800)
111.01.002.5102	Part Time Labor			(26,400)	-	-	-
111.01.002.5104	Car Allowance	4,100	4,100	-	-	-	-
111.01.002.5201	FICA	24,200	22,800	(900)	-	(1,400)	(1,400)
111.01.002.5202	Medicare	7,200	7,000	(200)	-	(200)	(200)
111.01.002.5203	IMRF	42,700	37,300	11,700	-	(5,400)	(5,400)
111.01.002.5206	PPO Health/Dental Plan	65,100	55,500	(2,500)	-	(9,600)	(9,600)
111.01.002.5209	Life Insurance			(400)	-	-	-
111.01.002.6107	Professional Services -Other	70,700	61,700	31,000	-	(9,000)	(9,000)
111.01.002.6201	Professional Development	1,100	4,500	(3,700)	(100)	3,300	3,400
111.01.002.6202	Membership Dues	22,600	21,700	100	100	(800)	(900)
111.01.002.6203	Postage	100	100	100	-	-	-
111.01.002.6206	Receptions & Ceremonials	200	200	-	-	-	-
111.01.002.6210	Activities Programming Costs	4,000	6,000	(67,700)	(4,400)	(2,400)	2,000
111.01.002.6305	Utilities - Mobile Phones	2,000	2,000	100	(200)	(200)	-
111.01.002.6405	IT Charges	69,800	77,700	(7,100)	-	7,900	7,900
111.01.002.6501	Supplies - Books & Periodicals	100		-	-	(100)	(100)
111.01.002.6502	Supplies - Office	800	800	(200)	(200)	(200)	-
111.01.002.6513	Business Expenses	21,500	23,100	1,600	(1,000)	600	1,600
Total Administration		834,700	805,100	(59,800)	(5,700)	(35,300)	(29,600)
111.003	Human Resources						
111.01.003.5101	Full Time Labor	255,600	257,100	20,700	-	1,500	1,500
111.01.003.5103	Over Time Labor	1,100	1,100	1,100	-	-	-
111.01.003.5201	FICA	15,900	16,000	1,800	-	100	100
111.01.003.5202	Medicare	3,700	3,700	400	-	-	-
111.01.003.5203	IMRF	22,000	20,000	7,900	-	(2,000)	(2,000)
111.01.003.5206	PPO Health/Dental Plan	53,300	55,500	2,600	-	2,200	2,200
111.01.003.5209	Life Insurance			(300)	-	-	-
111.01.003.6106	Professional Services - Medical	12,800	15,500	(13,200)	(3,900)	(1,200)	2,700
111.01.003.6107	Professional Services -Other	4,000	5,700	(26,600)	(2,100)	(400)	1,700
111.01.003.6201	Professional Development	3,800	7,500	(3,100)	400	4,100	3,700
111.01.003.6202	Membership Dues	2,800	2,800	400	1,100	1,100	-
111.01.003.6203	Postage	300	300	100	(100)	(100)	-
111.01.003.6205	Photo and Printing	700	800	300	(300)	(200)	100
111.01.003.6208	Travel Allowance		5,300	(2,900)	(2,000)	3,300	5,300
111.01.003.6211	Employee Appreciation	6,300	11,300	(2,900)	700	5,700	5,000
111.01.003.6212	Education & Training	44,000	54,900	7,600	(6,100)	4,800	10,900
111.01.003.6213	Recruitment Costs	9,200	16,500	(4,100)	(8,600)	(1,300)	7,300
111.01.003.6305	Utilities - Mobile Phones	900	900	200	-	-	-
111.01.003.6405	IT Charges	23,300	25,900	(2,300)	-	2,600	2,600
111.01.003.6501	Supplies - Books & Periodicals	500	500	100	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
111.01.003.6502 Supplies - Office	700	1,000	-	(500)	(200)	300
111.01.003.6513 Business Expenses	200	200	100	-	-	-
111.01.003.6604 Furnishings & Small Equipment			(600)	-	-	-
111.01.003.6606 Computer Software & Hardware	38,300	39,300	13,600	(1,400)	(400)	1,000
Total Human Resources	499,200	542,000	600	(22,700)	20,100	42,800

111.004 Communications

111.01.004.5101 Full Time Labor	89,100	93,700	10,900	-	4,600	4,600
111.01.004.5102 Part Time Labor	67,200	31,500	4,700	-	(35,700)	(35,700)
111.01.004.5201 FICA	9,700	7,800	1,500	-	(1,900)	(1,900)
111.01.004.5202 Medicare	2,300	1,800	400	-	(500)	(500)
111.01.004.5203 IMRF	12,700	7,300	5,000	-	(5,400)	(5,400)
111.01.004.5206 PPO Health/Dental Plan	17,800	18,500	900	-	700	700
111.01.004.6107 Professional Services -Other	16,700	18,400	(3,600)	(1,400)	300	1,700
111.01.004.6201 Professional Development			(400)	-	-	-
111.01.004.6202 Membership Dues			(200)	-	-	-
111.01.004.6203 Postage	18,000	14,300	(7,700)	-	(3,700)	(3,700)
111.01.004.6205 Photo and Printing	24,800	14,700	(1,300)	-	(10,100)	(10,100)
111.01.004.6206 Receptions & Ceremonials			(8,100)	-	-	-
111.01.004.6210 Activities Programming Costs	400	32,700	(32,200)	-	32,300	32,300
111.01.004.6216 Maintenance of Equipment	1,000	1,000	(1,800)	-	-	-
111.01.004.6305 Utilities - Mobile Phones	700	700	-	(300)	(300)	-
111.01.004.6405 IT Charges	31,000	34,500	(3,200)	-	3,500	3,500
111.01.004.6502 Supplies - Office		100	-	(100)	-	100
111.01.004.6512 Supplies - Department	3,600	1,100	2,600	-	(2,500)	(2,500)
111.01.004.6606 Computer Software & Hardware	2,000	1,800	(100)	(200)	(400)	(200)
Total Communications	296,900	279,800	(32,800)	(1,900)	(19,000)	(17,100)

111.006 Senior

111.01.006.5101 Full Time Labor	265,600	230,000	13,700	-	(35,600)	(35,600)
111.01.006.5102 Part Time Labor	75,600	75,400	31,700	-	(200)	(200)
111.01.006.5201 FICA	21,200	18,900	3,100	-	(2,300)	(2,300)
111.01.006.5202 Medicare	4,900	4,400	700	-	(500)	(500)
111.01.006.5203 IMRF	29,200	23,700	12,400	-	(5,500)	(5,500)
111.01.006.5206 PPO Health/Dental Plan	66,600	55,500	(1,100)	-	(11,100)	(11,100)
111.01.006.6107 Professional Services -Other	400	400	(1,700)	(1,500)	(1,500)	-
111.01.006.6201 Professional Development	300	700	(400)	(400)	-	400
111.01.006.6202 Membership Dues	500	600	(100)	-	100	100
111.01.006.6203 Postage	1,100	1,700	(700)	(600)	-	600
111.01.006.6205 Photo and Printing	2,000	6,100	(3,700)	(2,100)	2,000	4,100
111.01.006.6209 Laundry & Uniforms	800	2,600	(5,200)	(1,800)	-	1,800
111.01.006.6210 Activities Programming Costs	20,000	66,000	(73,300)	(62,500)	(16,500)	46,000
111.01.006.6216 Maintenance of Equipment		2,400	(600)	(2,400)	-	2,400
111.01.006.6304 Utilities - Telephone	700	700	-	(300)	(300)	-
111.01.006.6404 Equipment Charges	9,900	10,300	1,200	-	400	400
111.01.006.6405 IT Charges	18,800	20,900	(5,600)	-	2,100	2,100
111.01.006.6502 Supplies - Office	400	500	(300)	(300)	(200)	100
111.01.006.6512 Supplies - Department	400	800	(2,100)	(600)	(200)	400
111.01.006.6513 Business Expenses	300	800	300	(700)	(200)	500
111.01.006.6604 Furnishings & Small Equipment		15,000	(10,800)	(6,000)	9,000	15,000
111.01.006.6606 Computer Software & Hardware	8,900	9,000	(300)	(400)	(300)	100
Total Senior	527,600	546,300	(43,000)	(79,600)	(60,900)	18,700

111.007 City Clerk

111.01.007.5101 Full Time Labor	130,700	130,300	8,000	-	(400)	(400)
111.01.007.5201 FICA	8,100	8,100	700	-	-	-
111.01.007.5202 Medicare	1,900	1,900	200	-	-	-
111.01.007.5203 IMRF	11,200	10,100	3,900	-	(1,100)	(1,100)
111.01.007.5206 PPO Health/Dental Plan	35,500	37,000	1,600	-	1,500	1,500
111.01.007.6107 Professional Services -Other	21,900	23,000	7,700	-	1,100	1,100
111.01.007.6201 Professional Development		400	(200)	(400)	-	400

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
111.01.007.6203 Postage	500	500	100	-	-	-
111.01.007.6204 Advertising		100	-	(100)	-	100
111.01.007.6405 IT Charges	15,500	17,300	(1,600)	-	1,800	1,800
111.01.007.6502 Supplies - Office	200	400	(200)	(200)	-	200
Total City Clerk	225,400	229,000	19,800	(700)	2,900	3,600

111.008 Legal

111.01.008.6101 Professional Services - Legal	815,600	817,200	(194,200)	(48,700)	(47,100)	1,600
111.01.008.6405 IT Charges	7,800	8,600	(700)	-	800	800
Total Legal	823,400	825,900	(194,900)	(48,700)	(46,200)	2,500

111.009 Business Development

111.01.009.5101 Full Time Labor	92,100	91,800	5,500	-	(300)	(300)
111.01.009.5102 Part Time Labor	39,500	39,300	9,400	-	(200)	(200)
111.01.009.5201 FICA	8,200	8,100	1,000	-	(100)	(100)
111.01.009.5202 Medicare	1,900	1,900	200	-	-	-
111.01.009.5203 IMRF	11,300	10,200	4,400	-	(1,100)	(1,100)
111.01.009.5206 PPO Health/Dental Plan	17,800	18,500	900	-	700	700
111.01.009.6107 Professional Services -Other		200	(3,400)	(200)	-	200
111.01.009.6201 Professional Development	300	300	200	-	-	-
111.01.009.6202 Membership Dues	100	600	-	-	500	500
111.01.009.6203 Postage	2,200	2,200	200	-	-	-
111.01.009.6204 Advertising	34,500	34,500	2,900	-	-	-
111.01.009.6205 Photo and Printing	200	200	200	-	-	-
111.01.009.6210 Activities Programming Costs	435,000	16,500	228,800	(1,500)	(420,000)	(418,500)
111.01.009.6222 Revenue Sharing	480,000	451,000	1,800	-	(29,000)	(29,000)
111.01.009.6405 IT Charges	15,500	17,300	(1,600)	-	1,800	1,800
111.01.009.6501 Supplies - Books & Periodicals	400	400	400	-	-	-
111.01.009.6502 Supplies - Office	100	200	-	(200)	(100)	100
111.01.009.6512 Supplies - Department			(14,200)	-	-	-
111.01.009.6513 Business Expenses		200	(100)	(300)	(100)	200
111.01.009.6606 Computer Software & Hardware	300	300	-	-	-	-
Total Economic Development	1,139,200	693,600	236,400	(2,100)	(447,700)	(445,600)

111.109 Special Service Area - SSA

111.01.109.6210 Activities Programming Costs		210,000	-	-	210,000	210,000
Total Special Service Area - SSA	-	210,000	-	-	210,000	210,000

111.010 Insurance Plans

111.02.010.6107 Professional Services -Other	1,777,500	1,774,700	446,800	(6,200)	(9,000)	(2,800)
Total Insurance Plans	1,777,500	1,774,700	446,800	(6,200)	(9,000)	(2,800)

111.011 Finance

111.02.011.5101 Full Time Labor	716,900	701,500	29,900	-	(15,400)	(15,400)
111.02.011.5103 Over Time Labor	10,900	11,200	2,400	-	300	300
111.02.011.5201 FICA	43,200	42,100	2,800	-	(1,100)	(1,100)
111.02.011.5202 Medicare	10,600	10,300	700	-	(300)	(300)
111.02.011.5203 IMRF	58,300	51,100	19,100	-	(7,200)	(7,200)
111.02.011.5206 PPO Health/Dental Plan	172,200	161,000	8,100	-	(11,200)	(11,200)
111.02.011.5209 Life Insurance			(800)	-	-	-
111.02.011.6102 Professional Services - Audit	55,700	55,700	5,400	-	-	-
111.02.011.6107 Professional Services -Other	7,700	10,500	(23,400)	-	2,800	2,800
111.02.011.6201 Professional Development	9,500	9,500	5,200	-	-	-
111.02.011.6202 Membership Dues	3,300	3,300	1,100	-	-	-
111.02.011.6203 Postage	41,000	41,000	(2,100)	-	-	-
111.02.011.6205 Photo and Printing	100	100	100	-	-	-
111.02.011.6212 Education & Training	6,000	6,000	2,700	-	-	-
111.02.011.6305 Utilities - Mobile Phones	1,000	1,000	300	-	-	-
111.02.011.6405 IT Charges	52,400	58,300	(5,700)	-	5,900	5,900
111.02.011.6501 Supplies - Books & Periodicals	500	500	400	-	-	-
111.02.011.6502 Supplies - Office	12,500	12,300	2,100	200	-	(200)

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
111.02.011.6512 Supplies - Department	14,100	14,100	5,700	-	-	-
111.02.011.6513 Business Expenses	95,000	95,000	(19,500)	6,200	6,200	-
Total Finance Administration	1,310,800	1,284,500	34,200	6,400	(19,900)	(26,300)

111.02.011.8201 Real Estate Taxes	9,000	10,000	(19,600)	(6,000)	(5,000)	1,000
111.02.011.9101 Reserve & Contingencies	542,400	552,800	542,400	-	10,400	10,400
111.02.011.9207 Transfer To Pension Police Fund	949,500	951,000	128,500	-	1,500	1,500
111.02.011.9208 Transfer To Pension Fire Fund	846,000	844,500	(115,000)	-	(1,500)	(1,500)
111.02.011.9228 Transfer to Ravinia TIF Fund			(291,100)	-	-	-
Total Non-Departmental	2,346,900	2,358,300	245,200	(6,000)	5,400	11,400

111.013 Police Administration and Training

111.03.013.5101 Full Time Labor	583,800	543,100	7,000	-	(40,700)	(40,700)
111.03.013.5103 Over Time Labor	3,900	3,900	1,100	-	-	-
111.03.013.5201 FICA	7,400	5,500	(1,400)	-	(1,900)	(1,900)
111.03.013.5202 Medicare	8,500	7,900	200	-	(600)	(600)
111.03.013.5203 IMRF	10,200	6,900	1,600	-	(3,300)	(3,300)
111.03.013.5206 PPO Health/Dental Plan	88,800	74,000	4,400	-	(14,800)	(14,800)
111.03.013.5209 Life Insurance			(600)	-	-	-
111.03.013.6106 Professional Services - Medical	1,100	1,100	1,000	-	-	-
111.03.013.6107 Professional Services -Other	104,100	112,900	16,400	-	8,800	8,800
111.03.013.6201 Professional Development	5,400	1,800	500	-	(3,600)	(3,600)
111.03.013.6202 Membership Dues	12,500	8,200	400	-	(4,300)	(4,300)
111.03.013.6203 Postage	200	200	200	-	-	-
111.03.013.6205 Photo & Printing	800	800	200	-	-	-
111.03.013.6206 Receptions & Ceremonials	1,800	1,200	200	-	(600)	(600)
111.03.013.6210 Activities Programming Costs	2,500	2,500	(5,700)	-	-	-
111.03.013.6212 Education & Training	20,500	25,200	(15,100)	-	4,700	4,700
111.03.013.6215 Repairs	100	100	-	-	-	-
111.03.013.6405 IT Charges	308,600	343,700	(61,800)	-	35,100	35,100
111.03.013.6502 Supplies - Office	2,100	1,300	1,300	-	(800)	(800)
111.03.013.6513 Business Expenses		300	(1,100)	-	300	300
111.03.013.6606 Computer Software & Hardware			(1,700)	-	-	-
Total Police Administration and Training	1,162,000	1,140,400	(53,100)	-	(21,600)	(21,600)

111.014 Police Communications and Records

111.03.014.5101 Full Time Labor	247,400	246,600	16,100	-	(800)	(800)
111.03.014.5102 Part Time Labor	13,900		4,500	-	(13,900)	(13,900)
111.03.014.5103 Over Time Labor	5,800	5,900	5,500	-	100	100
111.03.014.5201 FICA	16,600	15,700	2,000	-	(900)	(900)
111.03.014.5202 Medicare	3,900	3,700	500	-	(200)	(200)
111.03.014.5203 IMRF	21,700	19,600	7,900	-	(2,100)	(2,100)
111.03.014.5206 PPO Health/Dental Plan	71,000	74,000	3,300	-	3,000	3,000
111.03.014.5209 Life Insurance			(300)	-	-	-
111.03.014.6101 Professional Services - Legal	200	200	100	-	-	-
111.03.014.6107 Professional Services -Other	1,391,200	1,462,900	64,900	-	71,700	71,700
111.03.014.6201 Professional Development			(2,100)	(2,300)	(2,300)	-
111.03.014.6203 Postage	7,400	7,400	1,000	2,400	2,400	-
111.03.014.6210 Activities Programming Costs	400	400	100	-	-	-
111.03.014.6212 Education & Training	400	400	100	-	-	-
111.03.014.6215 Repairs	1,200	1,200	-	-	-	-
111.03.014.6216 Maintenance of Equipment	33,900	33,900	6,100	-	-	-
111.03.014.6304 Utilities - Telephone	1,700	1,500	(300)	(1,000)	(1,200)	(200)
111.03.014.6305 Utilities - Mobile Phones	17,300	17,300	1,400	1,600	1,600	-
111.03.014.6502 Supplies - Office	6,500	6,500	-	-	-	-
111.03.014.6513 Business Expenses	1,000	1,000	-	-	-	-
111.03.014.6604 Furnishings & Small Equipment			(700)	-	-	-
111.03.014.7104 Machinery & Equipment	46,900	21,200	20,900	-	(25,700)	(25,700)
Total Police Communications and Records	1,888,100	1,919,200	130,800	700	31,800	31,100

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
111.015 Police Patrol						
111.03.015.5101 Full Time Labor	4,613,200	4,645,000	546,600	-	31,800	31,800
111.03.015.5103 Over Time Labor	249,200	255,400	(82,800)	-	6,200	6,200
111.03.015.5201 FICA			(1,800)	-	-	-
111.03.015.5202 Medicare	70,500	71,100	3,300	-	600	600
111.03.015.5206 PPO Health/Dental Plan	752,900	795,500	26,500	-	42,600	42,600
111.03.015.5209 Life Insurance			(4,600)	-	-	-
111.03.015.6107 Professional Services -Other	900	900	600	-	-	-
111.03.015.6205 Photo & Printing	4,000	4,000	(1,400)	-	-	-
111.03.015.6209 Laundry & Uniforms	4,000	4,000	300	-	-	-
111.03.015.6210 Activities Programming Costs	1,800	1,600	(1,000)	-	(200)	(200)
111.03.015.6212 Education & Training	28,800	28,800	700	-	-	-
111.03.015.6216 Maintenance of Equipment	3,500	3,500	2,900	-	-	-
111.03.015.6404 Equipment Charges	755,600	484,700	361,300	-	(270,900)	(270,900)
111.03.015.6502 Supplies - Office	1,200	1,200	200	-	-	-
111.03.015.6503 Supplies - Clothing	49,900	44,300	12,600	-	(5,600)	(5,600)
111.03.015.6508 Supplies - Medical & Lab	5,500	4,800	200	-	(700)	(700)
111.03.015.6511 Supplies - Traffic Control	1,000	1,000	400	-	-	-
111.03.015.6512 Supplies - Department	36,000	36,000	(6,000)	-	-	-
111.03.015.7104 Machinery & Equipment	16,300	82,000	16,300	-	65,700	65,700
Total Police Patrol	6,594,100	6,463,700	874,200	-	(130,400)	(130,400)
111.016 Police Investigations						
111.03.016.5101 Full Time Labor	1,119,400	1,057,400	(90,600)	-	(62,000)	(62,000)
111.03.016.5103 Over Time Labor	86,000	88,100	18,700	-	2,100	2,100
111.03.016.5201 FICA	4,400	4,400	300	-	-	-
111.03.016.5202 Medicare	17,500	16,600	100	-	(900)	(900)
111.03.016.5203 IMRF	6,100	5,500	2,100	-	(600)	(600)
111.03.016.5206 PPO Health/Dental Plan	177,500	185,000	8,800	-	7,500	7,500
111.03.016.5209 Life Insurance			(1,300)	-	-	-
111.03.016.6107 Professional Services -Other	13,500	13,900	1,200	-	400	400
111.03.016.6201 Professional Development			(2,600)	(3,500)	(3,500)	-
111.03.016.6202 Membership Dues	46,800	47,800	400	-	1,000	1,000
111.03.016.6205 Photo & Printing	500	500	-	-	-	-
111.03.016.6206 Receptions & Ceremonials	100	100	-	-	-	-
111.03.016.6210 Activities Programming Costs	22,000	12,000	21,600	-	(10,000)	(10,000)
111.03.016.6212 Education & Training	7,300	5,700	800	-	(1,600)	(1,600)
111.03.016.6215 Repairs	500	500	-	-	-	-
111.03.016.6501 Supplies - Books & Periodicals	3,500	3,000	1,200	-	(500)	(500)
111.03.016.6503 Supplies - Clothing	7,200	7,200	1,700	(500)	(500)	-
111.03.016.6510 Supplies - Small Tools	300	300	-	-	-	-
111.03.016.6512 Supplies - Department	2,300	2,300	100	-	-	-
111.03.016.6513 Business Expenses	1,200	1,200	1,200	-	-	-
Total Police Investigations	1,516,100	1,451,600	(36,200)	(4,000)	(68,500)	(64,500)
111.017 Police Extra Jobs						
111.03.017.5103 Over Time Labor	465,200	476,900	(72,100)	-	11,700	11,700
111.03.017.5202 Medicare	6,700	6,900	6,700	-	200	200
111.03.017.6205 Photo & Printing	1,000	1,200	-	-	200	200
111.03.017.6512 Supplies - Department	3,000	3,000	-	-	-	-
Total Police Extra Jobs	476,000	488,000	(65,300)	-	12,000	12,000
111.018 Police Traffic and Community Service						
111.03.018.5101 Full Time Labor	321,400	253,500	16,800	-	(67,900)	(67,900)
111.03.018.5102 Part Time Labor	50,900		(33,800)	-	(50,900)	(50,900)
111.03.018.5103 Over Time Labor	43,600	44,600	34,400	-	1,000	1,000
111.03.018.5201 FICA	13,600	10,500	800	-	(3,100)	(3,100)
111.03.018.5202 Medicare	6,000	4,300	(400)	-	(1,700)	(1,700)
111.03.018.5203 IMRF	14,400	13,100	7,100	-	(1,300)	(1,300)
111.03.018.5206 PPO Health/Dental Plan	71,000	55,500	3,300	-	(15,500)	(15,500)
111.03.018.5209 Life Insurance			(300)	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
111.03.018.6107 Professional Services -Other	14,500	5,000	(101,000)	-	(9,500)	(9,500)
111.03.018.6210 Activities Programming Costs			(4,300)	(7,000)	(7,000)	-
111.03.018.6212 Education & Training	3,200	3,200	300	-	-	-
111.03.018.6216 Maintenance of Equipment	2,600	2,700	400	-	100	100
111.03.018.6501 Supplies - Books & Periodicals	1,500	1,500	(400)	-	-	-
111.03.018.6502 Supplies - Office	400	400	400	-	-	-
111.03.018.6503 Supplies - Clothing	6,000	2,400	4,600	-	(3,600)	(3,600)
111.03.018.6510 Supplies - Small Tools	300	300	300	-	-	-
111.03.018.6511 Supplies - Traffic Control	4,200	4,200	700	-	-	-
111.03.018.6512 Supplies - Department	600	600	(1,500)	-	-	-
111.03.018.6513 Business Expenses	400	400	400	-	-	-
Total Police Traffic and Community Service	554,500	402,200	(72,600)	(7,000)	(159,300)	(152,300)

111.019 Fire Administration

111.04.019.5101 Full Time Labor	406,400	315,000	(10,900)	-	(91,400)	(91,400)
111.04.019.5102 Part Time Labor	12,700	48,300	12,700	-	35,600	35,600
111.04.019.5201 FICA	4,500	3,000	(400)	-	(1,500)	(1,500)
111.04.019.5202 Medicare	6,100	5,300	100	-	(800)	(800)
111.04.019.5203 IMRF	6,300	3,800	1,500	-	(2,500)	(2,500)
111.04.019.5206 PPO Health/Dental Plan	48,800	37,000	(1,800)	-	(11,800)	(11,800)
111.04.019.5209 Life Insurance			(400)	-	-	-
111.04.019.6201 Professional Development	1,000	1,000	(300)	-	-	-
111.04.019.6202 Membership Dues	6,900	6,700	(1,300)	200	-	(200)
111.04.019.6203 Postage	100	100	(100)	-	-	-
111.04.019.6205 Photo & Printing	900	900	-	-	-	-
111.04.019.6206 Receptions & Ceremonials	1,500	1,500	-	-	-	-
111.04.019.6211 Employee Appreciation	700	700	-	-	-	-
111.04.019.6212 Education & Training	1,300	1,300	600	-	-	-
111.04.019.6215 Repairs	400	300	400	-	(100)	(100)
111.04.019.6216 Maintenance of Equipment	18,900	19,000	(1,000)	-	100	100
111.04.019.6305 Utilities - Mobile Phones	3,500	3,500	(400)	-	-	-
111.04.019.6404 Equipment Charges	10,500	41,700	(300)	-	31,200	31,200
111.04.019.6405 IT Charges	105,500	117,500	(19,300)	-	12,000	12,000
111.04.019.6501 Supplies - Books & Periodicals	300	300	300	-	-	-
111.04.019.6502 Supplies - Office	2,500	2,500	100	-	-	-
111.04.019.6512 Supplies - Department	300	300	-	-	-	-
111.04.019.6513 Business Expenses	1,500	1,500	(500)	-	-	-
111.04.019.6604 Furnishings & Small Equipment	400	400	-	-	-	-
Total Fire Administration	641,000	611,500	(20,700)	400	(29,100)	(29,500)

111.020 Fire Emergency Medical

111.04.020.6106 Professional Services - Medical		19,800	(15,900)	-	19,800	19,800
111.04.020.6107 Professional Services - Other	31,700	31,700	5,400			
111.04.020.6212 Education & Training	11,000	11,000	1,100	-	-	-
111.04.020.6215 Repairs	200	200	200	-	-	-
111.04.020.6216 Maintenance of Equipment	2,000	2,000	1,200	-	-	-
111.04.020.6404 Equipment Charges	47,500	189,300	(1,300)	-	141,800	141,800
111.04.020.6501 Supplies - Books & Periodicals	500	1,500	(1,000)	(500)	500	1,000
111.04.020.6503 Supplies - Clothing	700	700	-	-	-	-
111.04.020.6507 Supplies - Chemicals	2,000	2,000	100	-	-	-
111.04.020.6508 Supplies - Medical & Lab	12,500	12,500	2,100	-	-	-
111.04.020.6510 Supplies - Small Tools	1,000	1,000	300	-	-	-
111.04.020.6512 Supplies - Department	1,500	1,500	300	-	-	-
111.04.020.6604 Furnishings & Small Equipment	3,000	3,000	100	-	-	-
111.04.020.7104 Machinery & Equipment	36,000		1,800	-	(36,000)	(36,000)
Total Fire Emergency Medical	149,600	276,200	(5,500)	(500)	126,100	126,600

111.022 Fire Suppression and Training

111.04.022.5101 Full Time Labor	5,296,100	5,149,000	463,500	-	(147,100)	(147,100)
111.04.022.5103 Over Time Labor	300,000	307,500	(112,900)	-	7,500	7,500
111.04.022.5201 FICA			(900)	-	-	-
111.04.022.5202 Medicare	81,100	79,100	7,900	-	(2,000)	(2,000)

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
111.04.022.5206 PPO Health/Dental Plan	852,000	888,000	41,400	-	36,000	36,000
111.04.022.5209 Life Insurance			(5,400)	-	-	-
111.04.022.6107 Professional Services -Other	2,000	2,000	300	-	-	-
111.04.022.6202 Membership Dues	8,300	8,300	-	-	-	-
111.04.022.6209 Laundry & Uniforms	800	800	300	-	-	-
111.04.022.6212 Education & Training	24,600	24,600	(12,700)	-	-	-
111.04.022.6216 Maintenance of Equipment	22,500	22,500	7,800	-	-	-
111.04.022.6304 Utilities - Telephone	100	100	100	-	-	-
111.04.022.6404 Equipment Charges	172,700	688,300	(4,800)	-	515,600	515,600
111.04.022.6501 Supplies - Books & Periodicals	400	400	(1,000)	-	-	-
111.04.022.6503 Supplies - Clothing	44,300	44,300	1,300	-	-	-
111.04.022.6504 Supplies - Repairs	1,600	1,600	1,400	-	-	-
111.04.022.6505 Supplies - Maintenance	300	300	-	-	-	-
111.04.022.6507 Supplies - Chemicals	1,800	1,800	1,800	-	-	-
111.04.022.6510 Supplies - Small Tools	3,400	3,400	(700)	-	-	-
111.04.022.6512 Supplies - Department	10,700	10,700	(4,600)	-	-	-
111.04.022.6604 Furnishings & Small Equipment	3,000	3,000	(2,300)	-	-	-
Total Fire Suppression and Training	6,825,700	7,333,800	380,600	100	508,200	508,100

111.023 Building

111.05.023.5101 Full Time Labor	1,178,900	1,111,000	79,300	-	(67,900)	(67,900)
111.05.023.5102 Part Time Labor	193,500	188,100	73,100	-	(5,400)	(5,400)
111.05.023.5103 Over Time Labor	62,000	63,600	(5,300)	-	1,600	1,600
111.05.023.5201 FICA	88,200	83,700	11,100	-	(4,500)	(4,500)
111.05.023.5202 Medicare	20,800	19,800	2,600	-	(1,000)	(1,000)
111.05.023.5203 IMRF	115,900	99,700	43,200	-	(16,200)	(16,200)
111.05.023.5206 PPO Health/Dental Plan	270,700	268,300	8,500	-	(2,400)	(2,400)
111.05.023.5209 Life Insurance			(1,300)	-	-	-
111.05.023.6107 Professional Services -Other	130,500	145,000	(24,100)	(17,300)	(2,800)	14,500
111.05.023.6201 Professional Development	7,500	7,500	900	-	-	-
111.05.023.6202 Membership Dues & Licenses	1,400	1,400	600	-	-	-
111.05.023.6203 Postage	200	400	(1,500)	(2,800)	(2,600)	200
111.05.023.6205 Photo & Printing	4,000	4,000	1,600	-	-	-
111.05.023.6210 Activities Programming Costs	4,000	4,000	3,700	-	-	-
111.05.023.6211 Employee Appreciation		800	(700)	(1,000)	(200)	800
111.05.023.6216 Maintenance of Equipment	300	300	300	-	-	-
111.05.023.6305 Utilities - Mobile Phones	12,300	13,600	300	1,300	2,600	1,300
111.05.023.6404 Equipment Charges	59,700	62,000	7,100	-	2,300	2,300
111.05.023.6405 IT Charges	105,000	116,900	(11,200)	-	11,900	11,900
111.05.023.6501 Supplies - Books & Periodicals	1,500	1,500	1,300	-	-	-
111.05.023.6502 Supplies - Office	5,000	5,700	(600)	(1,500)	(800)	700
111.05.023.6503 Supplies - Clothing	2,000	2,000	(900)	-	-	-
111.05.023.6512 Supplies - Department	500	500	(1,700)	(500)	(500)	-
111.05.023.6513 Business Expenses	1,000	1,000	200	-	-	-
111.05.023.6604 Furnishings & Small Equipment	500	500	(1,000)	-	-	-
111.05.023.6606 Computer Software & Hardware	500	500	(2,100)	-	-	-
Total Building	2,266,000	2,201,700	183,600	(21,800)	(86,100)	(64,300)

111.024 Planning

111.05.024.5101 Full Time Labor	566,900	495,800	18,400	-	(71,100)	(71,100)
111.05.024.5102 Part Time Labor	29,500		(1,300)	-	(29,500)	(29,500)
111.05.024.5201 FICA	36,200	29,900	2,300	-	(6,300)	(6,300)
111.05.024.5202 Medicare	8,600	7,200	500	-	(1,400)	(1,400)
111.05.024.5203 IMRF	46,600	36,400	15,100	-	(10,200)	(10,200)
111.05.024.5206 PPO Health/Dental Plan	110,900	101,800	1,000	-	(9,100)	(9,100)
111.05.024.5209 Life Insurance			(600)	-	-	-
111.05.024.6107 Professional Services -Other	17,100	19,900	5,800	(2,800)	-	2,800
111.05.024.6201 Professional Development	1,300	5,700	(4,000)	(4,800)	(400)	4,400
111.05.024.6202 Membership Dues	6,500	6,500	2,800	-	-	-
111.05.024.6203 Postage	5,000	5,500	2,700	1,900	2,400	500
111.05.024.6205 Photo & Printing	1,000	1,000	1,000	-	-	-
111.05.024.6211 Employee Appreciation		600	(700)	(600)	-	600
111.05.024.6305 Utilities - Mobile Phones	1,000	1,900	1,000	1,000	1,900	900

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
111.05.024.6404 Equipment Charges	5,100	5,300	600	-	200	200
111.05.024.6405 IT Charges	103,500	115,300	(8,800)	-	11,800	11,800
111.05.024.6501 Supplies - Books & Periodicals	300	300	200	(100)	(100)	-
111.05.024.6502 Supplies - Office	1,500	5,500	(3,300)	(4,000)	-	4,000
111.05.024.6503 Supplies - Clothing	300	300	-	-	-	-
111.05.024.6513 Business Expenses	100	300	100	(200)	-	200
111.05.024.6604 Furnishings & Small Equipment			(600)	(800)	(800)	-
111.05.024.6606 Computer Software & Hardware	900	900	100	-	-	-
Total Planning	942,300	839,900	32,400	(10,300)	(112,700)	(102,400)

111.025 Public Works Administration

111.06.025.5101 Full Time Labor	426,100	434,600	42,600	-	8,500	8,500
111.06.025.5103 Over Time Labor			(600)	-	-	-
111.06.025.5104 Car Allowance	4,100	4,100	-	-	-	-
111.06.025.5201 FICA	24,400	24,700	2,800	-	300	300
111.06.025.5202 Medicare	6,200	6,300	600	-	100	100
111.06.025.5203 IMRF	36,500	33,700	13,500	-	(2,800)	(2,800)
111.06.025.5206 PPO Health/Dental Plan	72,500	75,500	3,500	-	3,000	3,000
111.06.025.5209 Life Insurance			(400)	-	-	-
111.06.025.6104 Professional Services - Planning	6,000		6,000	(4,000)	(10,000)	(6,000)
111.06.025.6107 Professional Services -Other	1,300	1,100	(1,200)	-	(200)	(200)
111.06.025.6201 Professional Development	1,500	1,500	100	600	600	-
111.06.025.6202 Membership Dues	1,300	1,400	300	-	100	100
111.06.025.6203 Postage	6,000	6,900	800	(500)	400	900
111.06.025.6305 Utilities - Mobile Phones	1,600	1,700	100	(100)	-	100
111.06.025.6405 IT Charges	133,300	148,400	(2,200)	-	15,100	15,100
111.06.025.6502 Supplies - Office	1,000	1,500	(900)	(1,400)	(900)	500
111.06.025.6503 Supplies - Clothing	600	900	(100)	(300)	-	300
111.06.025.6604 Furnishings & Small Equipment			(300)	-	-	-
Total Public Works Administration	722,300	742,400	64,600	(5,700)	14,400	20,100

111.026 Engineering

111.06.026.5101 Full Time Labor	487,200	488,200	36,200	-	1,000	1,000
111.06.026.5102 Part Time Labor	35,600	35,400	7,300	-	(200)	(200)
111.06.026.5103 Over Time Labor	4,500	4,600	(8,500)	-	100	100
111.06.026.5201 FICA	32,700	32,800	2,700	-	100	100
111.06.026.5202 Medicare	7,600	7,700	600	-	100	100
111.06.026.5203 IMRF	45,100	41,000	15,700	-	(4,100)	(4,100)
111.06.026.5206 PPO Health/Dental Plan	88,800	92,500	4,300	-	3,700	3,700
111.06.026.5209 Life Insurance			(500)	-	-	-
111.06.026.6107 Professional Services -Other	69,900	100,500	(21,900)	-	30,600	30,600
111.06.026.6201 Professional Development	1,200	2,000	(1,900)	300	1,100	800
111.06.026.6202 Membership Dues	6,600	6,700	(10,200)	(900)	(800)	100
111.06.026.6205 Photo & Printing	100	100	-	-	-	-
111.06.026.6305 Utilities - Mobile Phones	3,400	3,400	(100)	-	-	-
111.06.026.6404 Equipment Charges	10,200	10,500	1,300	-	300	300
111.06.026.6405 IT Charges	54,900	61,100	(12,800)	-	6,200	6,200
111.06.026.6502 Supplies - Office	400	400	(400)	(100)	(100)	-
111.06.026.6503 Supplies - Clothing	300	300	(1,600)	100	100	-
111.06.026.6510 Supplies - Small Tools	100	100	(1,300)	(400)	(400)	-
111.06.026.6606 Computer Software & Hardware	2,200	2,200	-	100	100	-
Total Engineering	850,500	889,500	8,500	(1,100)	37,900	39,000

111.064 Forestry

111.06.064.5101 Full Time Labor	212,500	213,500	12,200	-	1,000	1,000
111.06.064.5102 Part Time Labor			(26,700)	-	-	-
111.06.064.5103 Over Time Labor	3,300	3,400	300	-	100	100
111.06.064.5201 FICA	13,400	13,400	(800)	-	-	-
111.06.064.5202 Medicare	3,100	3,100	(200)	-	-	-
111.06.064.5203 IMRF	18,500	16,800	4,800	-	(1,700)	(1,700)
111.06.064.5206 PPO Health/Dental Plan	48,500	50,600	2,300	-	2,100	2,100

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
111.06.064.5209 Life Insurance			(200)	-	-	-
111.06.064.6107 Professional Services -Other	230,000	255,000	(1,600)	-	25,000	25,000
111.06.064.6201 Professional Development	1,500	1,500	(500)	-	-	-
111.06.064.6202 Membership Dues	900	900	200	-	-	-
111.06.064.6214 Maintenance Tree Service	267,000	283,000	(23,800)	-	16,000	16,000
111.06.064.6303 Utilities - Cleaning/Waste Disposal	1,000	1,000	(700)	-	-	-
111.06.064.6305 Utilities - Mobile Phones	2,400	2,400	(100)	-	-	-
111.06.064.6404 Equipment Charges	10,300	10,700	1,200	-	400	400
111.06.064.6405 IT Charges	17,000	18,900	(8,400)	-	1,900	1,900
111.06.064.6502 Supplies - Office	300	300	(200)	-	-	-
111.06.064.6503 Supplies - Clothing	300	300	(300)	-	-	-
111.06.064.6506 Supplies - Landscaping	17,600	17,000	3,000	600	-	(600)
111.06.064.6510 Supplies - Small Tools	1,000	1,000	700	-	-	-
111.06.064.6606 Computer Software & Hardware	2,100	2,100	(300)	-	-	-
111.06.064.7103 Improvements Other Than Building	55,000	75,000	(55,300)	-	20,000	20,000
Total Forestry	905,700	969,900	(94,500)	600	64,800	64,200

111.027 Building Maintenance

111.07.027.5101 Full Time Labor	268,000	268,500	22,800	-	500	500
111.07.027.5102 Part Time Labor	35,200	30,900	(7,300)	-	(4,300)	(4,300)
111.07.027.5103 Over Time Labor	13,400	13,700	7,200	-	300	300
111.07.027.5201 FICA	19,600	19,400	1,700	-	(200)	(200)
111.07.027.5202 Medicare	4,600	4,500	400	-	(100)	(100)
111.07.027.5203 IMRF	26,700	24,300	9,400	-	(2,400)	(2,400)
111.07.027.5206 PPO Health/Dental Plan	63,900	66,600	4,900	-	2,700	2,700
111.07.027.5209 Life Insurance			(300)	-	-	-
111.07.027.6107 Professional Services -Other	183,800	183,800	6,100	-	-	-
111.07.027.6201 Professional Development	1,500	4,000	(100)	-	2,500	2,500
111.07.027.6202 Membership Dues	200	200	-	-	-	-
111.07.027.6209 Laundry & Uniforms	700	700	(100)	-	-	-
111.07.027.6216 Maintenance of Equipment	38,000	38,000	600	-	-	-
111.07.027.6301 Utilities - Electric	1,900	1,900	(600)	-	-	-
111.07.027.6302 Utilities - Gas Heating	17,200	17,200	300	-	-	-
111.07.027.6303 Utilities - Cleaning/Waste Disposal	10,100	10,100	(400)	-	-	-
111.07.027.6304 Utilities - Telephone	52,300	52,300	(7,100)	-	-	-
111.07.027.6305 Utilities - Mobile Phones	2,500	2,500	(200)	-	-	-
111.07.027.6401 Building Maintenance	178,000	178,000	3,500	-	-	-
111.07.027.6404 Equipment Charges	34,300	35,600	4,100	-	1,300	1,300
111.07.027.6503 Supplies - Clothing	700	800	(300)	(100)	-	100
111.07.027.6505 Supplies - Maintenance	44,800	35,400	9,700	-	(9,400)	(9,400)
111.07.027.6510 Supplies - Small Tools		4,000	(3,700)	-	4,000	4,000
111.07.027.6512 Supplies - Department	3,000	3,000	1,000	-	-	-
111.07.027.6513 Business Expenses	1,100	1,100	-	-	-	-
111.07.027.6604 Furnishings & Small Equipment	5,100	10,100	(4,900)	-	5,000	5,000
111.07.027.6606 Computer Software & Hardware	9,100	9,100	2,700	-	-	-
111.07.027.7102 Buildings and Building Improvements	400,000	625,000	(285,000)	-	225,000	225,000
111.07.028.7102 Buildings and Building Improvements	212,500	165,000	(30,000)	-	(47,500)	(47,500)
111.07.035.6107 Professional Services -Other	184,700	405,100	(192,300)	-	220,400	220,400
111.07.035.6302 Utilities - Gas Heating	1,000	1,000	200	-	-	-
111.07.035.6401 Building Maintenance	8,100	13,100	(4,200)	-	5,000	5,000
111.07.035.6505 Supplies - Maintenance	4,700	16,700	(10,000)	-	12,000	12,000
Total Building Maintenance	1,826,700	2,241,600	(471,900)	-	414,900	414,900

111.039 Historic Preservation Commission

111.09.039.6107 Professional Services -Other	47,400	24,200	35,900	(1,800)	(25,000)	(23,200)
111.09.039.6202 Membership Dues	400	400	200	-	-	-
111.09.039.6204 Advertising	200	200	-	-	-	-
111.09.039.6205 Photo & Printing	500	1,000	500	(500)	-	500
111.09.039.6212 Education & Training		400	(100)	-	400	400
111.09.039.6501 Supplies - Books & Periodicals	100	100	100	-	-	-
111.09.039.6513 Business Expenses		300	(300)	(300)	-	300

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
Total Historic Preservation Commission	48,600	26,500	36,300	(2,600)	(24,700)	(22,100)

111.040 Plan and Design Commission

111.09.040.6107 Professional Services -Other	18,500	18,500	1,000	(11,500)	(11,500)	-
111.09.040.6204 Advertising	1,200	2,000	(500)	(800)	-	800
111.09.040.6501 Supplies - Books & Periodicals	200	200	200	-	-	-
111.09.040.6502 Supplies - Office		100	-	(100)	-	100
111.09.040.6513 Business Expenses		200	(100)	(200)	-	200
Total Plan Commission	19,900	21,000	600	(12,600)	(11,500)	1,100

111.041 Housing Commission

111.09.041.6107 Professional Services -Other	6,400	6,400	500	(500)	(500)	-
111.09.041.6202 Membership Dues	200	200	200	-	-	-
111.09.041.6210 Activities Programming Costs		500	(500)	(500)	-	500
111.09.041.6501 Supplies - Books & Periodicals	300	200	300	-	(100)	(100)
111.09.041.6513 Business Expenses			(1,000)	(1,200)	(1,200)	-
Total Housing Commission	7,000	7,300	(500)	(2,200)	(1,900)	300

111.049 Zoning Board of Appeals

111.09.049.6107 Professional Services -Other	6,300	8,900	(500)	(2,600)	-	2,600
111.09.049.6204 Advertising	4,000	4,000	1,500	-	-	-
111.09.049.6513 Business Expenses	100	100	100	-	-	-
Total Zoning Board of Appeals	10,300	12,900	900	(2,600)	-	2,600

111.050 Transportation Advisory Group

111.09.050.6513 Business Expenses			(400)	-	-	-
111.09.050.6604 Furnishings & Small Equipment			(1,000)	-	-	-
Total Transportation Commission	-	-	(1,400)	-	-	-

111.055 Board of Police and Fire Commissioners

111.09.055.6106 Professional Services - Medical	19,900	19,600	6,600	(100)	(400)	(300)
111.09.055.6107 Professional Services -Other	6,200	6,800	2,200	700	1,300	600
111.09.055.6202 Membership Dues	400	400	-	-	-	-
111.09.055.6213 Recruitment Costs	25,200	14,200	19,400	3,200	(7,800)	(11,000)
111.09.055.6513 Business Expenses	300	400	-	(300)	(200)	100
Total Board of Police and Fire Commissioners	51,900	41,400	28,100	3,400	(7,100)	(10,500)

121 Multi-Modal Transportation Fund

121.062 Street & Sidewalk

121.06.062.5101 Full Time Labor	683,600	639,200	41,500	-	(44,400)	(44,400)
121.06.062.5102 Part Time Labor	41,400		(71,100)	-	(41,400)	(41,400)
121.06.062.5103 Over Time Labor	181,200	185,700	(3,800)	-	4,500	4,500
121.06.062.5201 FICA	56,200	51,100	(800)	-	(5,100)	(5,100)
121.06.062.5202 Medicare	13,100	12,000	(200)	-	(1,100)	(1,100)
121.06.062.5203 IMRF	77,600	64,000	22,800	-	(13,600)	(13,600)
121.06.062.5206 PPO Health/Dental Plan	159,800	166,500	7,500	-	6,700	6,700
121.06.062.5209 Life Insurance			(700)	-	-	-
121.06.062.6106 Professional Services - Medical	1,000	500	400	500	-	(500)
121.06.062.6107 Professional Services -Other	160,000	160,000	(10,500)	-	-	-
121.06.062.6202 Membership Dues	200	200	-	-	-	-
121.06.062.6209 Laundry & Uniforms	4,000	4,000	100	-	-	-
121.06.062.6212 Education & Training	1,000	1,500	(1,000)	(500)	-	500
121.06.062.6216 Maintenance of Equipment	215,000	215,000	7,600	-	-	-
121.06.062.6223 Reimbursements	100	100	(6,600)	-	-	-
121.06.062.6301 Utilities - Electric	220,000	220,000	(10,900)	-	-	-
121.06.062.6303 Utilities - Cleaning/Waste Disposal	15,000	15,000	1,600	-	-	-
121.06.062.6305 Utilities - Mobile Phones	1,400	1,400	-	-	-	-
121.06.062.6404 Equipment Charges	614,400	638,100	73,800	-	23,700	23,700
121.06.062.6405 IT Charges	8,500	9,500	-	-	1,000	1,000
121.06.062.6502 Supplies - Office	500	500	-	-	-	-
121.06.062.6503 Supplies - Clothing	6,000	6,000	1,600	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
121.06.062.6504 Supplies - Repairs	100,000	100,000	20,100	-	-	-
121.06.062.6505 Supplies - Maintenance	10,000	10,000	3,300	-	-	-
121.06.062.6507 Supplies - Chemicals	230,000	315,000	(65,400)	-	85,000	85,000
121.06.062.6510 Supplies - Small Tools	1,500	1,500	1,500	-	-	-
121.06.062.6511 Supplies - Traffic Control	16,200	16,200	1,200	-	-	-
121.06.062.6512 Supplies - Department	5,000	5,000	900	-	-	-
121.06.062.6513 Business Expenses	2,500	1,500	(9,000)	-	(1,000)	(1,000)
121.06.062.6606 Computer Software & Hardware	1,400	1,400	500	-	-	-
121.06.062.7103 Improvements Other Than Building	100,000	50,000	(54,600)	-	(50,000)	(50,000)
121.06.062.7105 Infrastructure	168,000	120,000	146,500	-	(48,000)	(48,000)
Total Streets & Sidewalk	3,094,400	3,010,900	96,400	-	(83,500)	(83,500)

121.036 Transit

121.08.036.5101 Full Time Labor	500,700	498,000	22,000	-	(2,700)	(2,700)
121.08.036.5102 Part Time Labor	250,100	327,900	(65,400)	-	77,800	77,800
121.08.036.5103 Over Time Labor	15,000	25,000	(4,600)	-	10,000	10,000
121.08.036.5201 FICA	47,500	52,800	(2,300)	-	5,300	5,300
121.08.036.5202 Medicare	11,100	12,300	(600)	-	1,200	1,200
121.08.036.5203 IMRF	58,500	53,500	21,400	-	(5,000)	(5,000)
121.08.036.5206 PPO Health/Dental Plan	119,800	127,100	5,600	-	7,300	7,300
121.08.036.5209 Life Insurance			(500)	-	-	-
121.08.036.6106 Professional Services - Medical	8,500	11,400	(1,500)	(2,900)	-	2,900
121.08.036.6107 Professional Services -Other	9,000	11,100	1,400	(1,000)	1,100	2,100
121.08.036.6215 Repairs	3,000	4,000	500	(1,000)	-	1,000
121.08.036.6304 Utilities - Telephone	1,500	2,000	(200)	(500)	-	500
121.08.036.6405 IT Charges	17,000	18,900	100	-	1,900	1,900
121.08.036.6502 Supplies - Office	1,400	1,500	800	-	100	100
121.08.036.6503 Supplies - Clothing	3,600	7,300	(1,400)	(3,800)	(100)	3,700
121.08.036.6512 Supplies - Department	18,000	35,300	(5,100)	(22,000)	(4,700)	17,300
Total Transit	1,064,700	1,188,100	(29,900)	(31,100)	92,300	123,400

121.037 Transit Ravinia

121.08.037.5101 Full Time Labor		45,000	(45,500)	-	45,000	45,000
121.08.037.5102 Part Time Labor		165,000	(160,500)	-	165,000	165,000
121.08.037.5103 Over Time Labor	100	49,400	(45,300)	-	49,300	49,300
121.08.037.5201 FICA		16,100	(15,500)	-	16,100	16,100
121.08.037.5202 Medicare		3,800	(3,600)	-	3,800	3,800
121.08.037.5203 IMRF		20,100	(5,100)	-	20,100	20,100
Total Transit Ravinia	100	299,400	(275,500)	-	299,300	299,300

122 Motor Fuel Tax Fund

122.06.065.9203 Transfer To Street Fund			(150,000)	-	-	-
122.06.065.9214 Transfer to Capital Projects Fund	1,643,500	1,643,500	893,100	-	-	-
Total Motor Fuel Tax	1,643,500	1,643,500	743,100	-	-	-

124 E911 Fund

124.03.067.6215 Repairs	2,000	2,000	700	-	-	-
124.03.067.6216 Maintenance of Equipment	2,700	2,700	-	-	-	-
124.03.067.6304 Utilities - Telephone	15,000	15,000	400	-	-	-
124.03.067.9201 Transfer to General Fund	685,000	645,000	-	-	(40,000)	(40,000)
Total E-911 Fund	704,700	664,700	1,100	-	(40,000)	(40,000)

128 Public Safety Pension Levy

128.03.111.9207 Transfer To Pension Police Fund	3,323,100	3,328,600	160,600	-	5,500	5,500
128.04.111.9208 Transfer To Pension Fire Fund	2,946,900	2,941,400	(125,900)	-	(5,500)	(5,500)
Total Public Safety Pension Levy	6,270,000	6,270,000	34,700	-	-	-

129 Environmental Sustainability Fund

129.01.052.5102 Part Time Labor	28,000	28,200	2,400	-	200	200
129.01.052.5201 FICA	1,700	1,700	100	-	-	-
129.01.052.5202 Medicare	400	400	-	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
129.01.052.5203 IMRF	1,000	900	300	-	(100)	(100)
129.01.052.6107 Professional Services -Other	33,000	53,000	(15,600)	(20,000)	-	20,000
129.01.052.6202 Membership Dues	13,200	15,400	(500)	(2,200)	-	2,200
129.01.052.6513 Business Expenses	200	200	-	(500)	(500)	-
129.01.052.9204 Transfer To Parking Fund			-	-	-	-
129.01.052.9223 Transfer to Equipment Maintenance	10,000		10,000	-	(10,000)	(10,000)
129.01.052.9201 Transfer to General Fund	50,000	50,000	50,000	-	-	-
Total Environmental Sustainability Fund	137,500	149,900	46,800	(22,700)	(10,300)	12,400

131 Debt Service Fund

131.02.068.8101 Bond Principal	953,300	970,000	(4,900)	-	16,700	16,700
131.02.068.8102 Bond Interest	319,300	293,300	(26,200)	-	(26,000)	(26,000)
131.02.068.8103 Bond Administration Fee	2,800	2,800	400	-	-	-
131.02.068.8106 Bond Issuance Costs	92,400		92,400	-	(92,400)	(92,400)
Total Debt Service Fund	1,367,800	1,266,100	61,800	-	(101,700)	(101,700)

141 Streets and Other Capital Project Fund

141.06.069.7102 Buildings and Building Improvements	360,000		(244,100)	-	(360,000)	(360,000)
141.06.070.7103 Improvements Other Than Building	1,368,800	2,190,000	(2,500,100)	-	821,200	821,200
141.04.071.7102 Buildings and Building Improvements	375,000	125,000	375,000	-	(250,000)	(250,000)
Total Capital Project Fund	2,103,800	2,315,000	(2,369,100)	-	211,200	211,200

143 Tax Increment Financing - Ravinia Fund

143.06.069.6107 Professional Services -Other			(554,700)	-	(679,500)	(679,500)
143.06.069.9201 Transfer to General Fund	291,100		291,100	-	(291,100)	(291,100)
143.06.069.9229 Transfer to Briergate TIF Fund			(43,700)	-	-	-
Total Tax Increment Financing - Ravinia Fund	970,700	-	(307,200)	-	(970,700)	(970,700)

211 Parking Fund

211.072 Parking Enforcement

211.06.072.5101 Full Time Labor	100,800	74,000	(28,400)	-	(26,800)	(26,800)
211.06.072.5102 Part Time Labor	52,400		(70,800)	-	(52,400)	(52,400)
211.06.072.5103 Over Time Labor			(1,800)	-	-	-
211.06.072.5201 FICA	9,500	4,600	(6,400)	-	(4,900)	(4,900)
211.06.072.5202 Medicare	2,200	1,100	(1,500)	-	(1,100)	(1,100)
211.06.072.5203 IMRF	8,600	5,700	700	-	(2,900)	(2,900)
211.06.072.5206 PPO Health/Dental Plan	25,100	18,500	(8,700)	-	(6,600)	(6,600)
211.06.072.5209 Life Insurance			(200)	-	-	-
211.06.072.5216 Change in OPEB Obligation			(13,200)	-	-	-
211.06.072.6205 Photo & Printing	3,100	3,100	1,400	-	-	-
211.06.072.6215 Repairs	400	400	400	-	-	-
211.06.072.6510 Supplies - Small Tools	500	500	100	-	-	-
211.06.072.6606 Computer Software & Hardware	14,600	-	10,200	-	(14,600)	(14,600)
Total Parking Enforcement	247,200	207,800	(88,200)	-	(39,400)	(39,400)

211.073 Parking Administration

211.06.073.5101 Full Time Labor			(8,400)	-	-	-
211.06.073.5102 Part Time Labor	8,700	8,700	8,700	-	-	-
211.06.073.5103 Over Time Labor	300	300	200	-	-	-
211.06.073.5201 FICA	600	600	100	-	-	-
211.06.073.5202 Medicare	100	100	-	-	-	-
211.06.073.5203 IMRF	800	700	300	-	(100)	(100)
211.06.073.5206 PPO Health/Dental Plan			(1,900)	-	-	-
211.06.073.6107 Professional Services -Other	41,000	41,000	17,600	-	-	-
211.06.073.6203 Postage			-	(500)	(500)	-
211.06.073.6207 Rent	73,400	73,900	3,900	-	500	500
211.06.073.6301 Utilities - Electric	87,000	87,000	11,500	-	-	-
211.06.073.6304 Utilities - Telephone	800	800	100	-	-	-
211.06.073.6401 Building Maintenance	60,000	60,000	200	-	-	-
211.06.073.6512 Supplies - Department	15,000	15,000	1,200	-	-	-
211.06.073.9201 Transfer to General Fund	49,500	49,500	-	-	-	-
Total Parking Administration	337,200	337,600	33,500	(500)	(100)	400

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
211.074 Parking Construction and Improvements						
211.06.074.7103 Improvements Other Than Building	20,000	190,000	10,800	-	170,000	170,000
211.06.074.9201 Transfer to General Fund	49,500	49,500	-	-	-	-
Total Parking Construction and Improvements.	69,500	239,500	10,800	-	170,000	170,000

212 Water Fund

212.075 Water Treatment and Production

212.06.075.5101 Full Time Labor	1,001,400	1,003,200	70,700	-	1,800	1,800
212.06.075.5103 Over Time Labor	52,700	53,900	28,600	-	1,200	1,200
212.06.075.5201 FICA	65,400	65,500	7,900	-	100	100
212.06.075.5202 Medicare	15,300	15,300	1,800	-	-	-
212.06.075.5203 IMRF	90,200	82,000	32,900	-	(8,200)	(8,200)
212.06.075.5206 PPO Health/Dental Plan	195,300	203,500	9,400	-	8,200	8,200
212.06.075.5209 Life Insurance			(1,100)	-	-	-
212.06.075.5215 Compensated Absences			(8,900)	-	-	-
212.06.075.5218 Change in IMRF NPL			46,600	-	-	-
212.06.075.6107 Professional Services -Other	20,000	24,000	9,500	(4,000)	-	4,000
212.06.075.6201 Professional Development		2,500	(4,500)	(2,500)	-	2,500
212.06.075.6202 Membership Dues	6,500	6,500	1,200	200	200	-
212.06.075.6203 Postage	1,700	1,700	-	500	500	-
212.06.075.6205 Photo & Printing	1,800	3,000	100	300	1,500	1,200
212.06.075.6209 Laundry & Uniforms	2,100	2,100	(300)	-	-	-
212.06.075.6212 Education & Training	500	500	100	(500)	(500)	-
212.06.075.6216 Maintenance of Equipment	51,500	65,200	(20,000)	(6,600)	7,100	13,700
212.06.075.6301 Utilities - Electric	540,000	461,900	78,400	35,000	(43,100)	(78,100)
212.06.075.6302 Utilities - Gas Heating	34,000	28,800	(5,500)	(9,000)	(14,200)	(5,200)
212.06.075.6303 Utilities - Cleaning/Waste Disposal	20,000	85,000	(38,900)	(25,000)	40,000	65,000
212.06.075.6304 Utilities - Telephone	1,800	1,800	1,500	-	-	-
212.06.075.6305 Utilities - Mobile Phones	500	500	-	-	-	-
212.06.075.6401 Building Maintenance	10,000	20,000	(6,900)	(10,000)	-	10,000
212.06.075.6404 Equipment Charges	6,500	6,700	800	-	200	200
212.06.075.6405 IT Charges	59,400	66,200	100	-	6,800	6,800
212.06.075.6501 Supplies - Books & Periodicals		200	(300)	(200)	-	200
212.06.075.6502 Supplies - Office	1,500	1,500	300	-	-	-
212.06.075.6503 Supplies - Clothing	3,200	5,400	300	(2,200)	-	2,200
212.06.075.6504 Supplies - Repairs			(2,400)	-	-	-
212.06.075.6505 Supplies - Maintenance	33,000	33,000	3,900	-	-	-
212.06.075.6507 Supplies - Chemicals	136,500	112,600	2,500	30,300	6,400	(23,900)
212.06.075.6508 Supplies - Medical & Lab	12,000	12,000	400	-	-	-
212.06.075.6510 Supplies - Small Tools	2,000	2,000	(2,600)	-	-	-
212.06.075.6514 Gas, Oil & Anti-Freeze	3,200	5,000	200	(1,800)	-	1,800
212.06.075.6604 Furnishings & Small Equipment		1,000	-	(1,000)	-	1,000
212.06.075.6606 Computer Software & Hardware		19,100	(10,800)	(17,000)	2,100	19,100
Total Water Treatment and Production	2,367,900	2,391,600	195,400	(13,400)	10,300	23,700

212.076 Water Distribution

212.06.076.5101 Full Time Labor	518,600	483,000	17,400	-	(35,600)	(35,600)
212.06.076.5103 Over Time Labor	47,800	48,800	11,500	-	1,000	1,000
212.06.076.5201 FICA	35,100	33,000	2,400	-	(2,100)	(2,100)
212.06.076.5202 Medicare	8,200	7,700	500	-	(500)	(500)
212.06.076.5203 IMRF	48,500	41,300	16,500	-	(7,200)	(7,200)
212.06.076.5206 PPO Health/Dental Plan	120,400	125,500	5,700	-	5,100	5,100
212.06.076.5209 Life Insurance			(600)	-	-	-
212.06.076.6106 Professional Services - Medical	1,000	1,000	400	-	-	-
212.06.076.6107 Professional Services -Other	129,200	122,000	16,800	8,600	1,400	(7,200)
212.06.076.6202 Membership Dues	600	600	100	-	-	-
212.06.076.6209 Laundry & Uniforms	1,800	1,800	300	-	-	-
212.06.076.6212 Education & Training	800	800	(500)	(1,000)	(1,000)	-
212.06.076.6216 Maintenance of Equipment	36,000	40,000	400	6,000	10,000	4,000
212.06.076.6223 Reimbursements		100	-	(100)	-	100
212.06.076.6303 Utilities - Cleaning/Waste Disposal	18,000	18,000	1,100	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
212.06.076.6305 Utilities - Mobile Phones	500	700	100	(500)	(300)	200
212.06.076.6404 Equipment Charges	260,100	270,100	31,200	-	10,000	10,000
212.06.076.6405 IT Charges	25,500	28,400	100	-	2,900	2,900
212.06.076.6503 Supplies - Clothing	4,500	4,500	1,700	-	-	-
212.06.076.6505 Supplies - Maintenance	40,000	40,000	(5,700)	(8,800)	(8,800)	-
212.06.076.6510 Supplies - Small Tools	1,500	1,500	100	-	-	-
212.06.076.6511 Supplies - Traffic Control	1,500	1,500	-	-	-	-
212.06.076.6512 Supplies - Department	20,700	23,500	(2,200)	(4,300)	(1,500)	2,800
212.06.076.6513 Business Expenses	2,200	2,200	-	-	-	-
212.06.076.6606 Computer Software & Hardware	700	900	(200)	-	200	200
212.06.076.7104 Machinery & Equipment	15,000	15,000	100	-	-	-
Total Water Distribution	1,338,200	1,311,800	97,300	-	(26,400)	(26,400)

212.077 Water Meters

212.06.077.5101 Full Time Labor	240,600	236,900	28,000	-	(3,700)	(3,700)
212.06.077.5103 Over Time Labor	15,000	15,300	9,800	-	300	300
212.06.077.5201 FICA	15,800	15,600	2,500	-	(200)	(200)
212.06.077.5202 Medicare	3,700	3,700	600	-	-	-
212.06.077.5203 IMRF	21,900	19,600	8,900	-	(2,300)	(2,300)
212.06.077.5206 PPO Health/Dental Plan	53,300	55,500	2,500	-	2,200	2,200
212.06.077.5209 Life Insurance			(200)	-	-	-
212.06.077.6107 Professional Services -Other	4,000	4,000	1,200	-	-	-
212.06.077.6202 Membership Dues	200	200	-	-	-	-
212.06.077.6209 Laundry & Uniforms	900	900	200	-	-	-
212.06.077.6212 Education & Training	500	1,000	500	(500)	-	500
212.06.077.6223 Reimbursements		100	-	(100)	-	100
212.06.077.6301 Utilities - Electric	2,400	2,400	100	-	-	-
212.06.077.6305 Utilities - Mobile Phones	3,000	3,000	(100)	800	800	-
212.06.077.6501 Supplies - Books & Periodicals	300	300	300	-	-	-
212.06.077.6504 Supplies - Repairs	12,600	12,000	900	-	(600)	(600)
212.06.077.6510 Supplies - Small Tools	1,200	1,200	-	-	-	-
212.06.077.6512 Supplies - Department	70,000	70,000	800	-	-	-
212.06.077.6606 Computer Software & Hardware	16,000	18,800	1,400	(3,000)	(200)	2,800
212.06.077.7104 Machinery & Equipment	65,000	95,000	(700)	-	30,000	30,000
Total Water Meters	526,200	555,500	56,400	(2,900)	26,400	29,300

212.078 Water Capital Projects

212.06.078.5216 Change in OPEB Obligation			20,000	-	-	-
212.06.078.7102 Buildings and Building Improvements	300,000	220,000	(215,800)	-	(80,000)	(80,000)
212.06.078.7103 Improvements Other Than Building	2,199,400	2,555,000	1,470,600	-	355,600	355,600
212.06.078.8101 Bond Principal	4,947,400	2,250,700	3,319,900	-	(2,696,700)	(2,696,700)
212.06.078.8102 Bond Interest	1,163,100	1,044,500	(88,000)	-	(118,600)	(118,600)
212.06.078.8103 Bond Administration Fee	4,400	4,000	1,300	-	(400)	(400)
212.06.078.9201 Transfer to General Fund	1,418,200	1,525,200	130,600	-	107,000	107,000
Total Water Capital Projects	10,032,400	7,599,400	4,638,600	-	(2,433,000)	(2,433,000)

214 Sewer Fund

214.061 Storm Drainage

214.06.061.5101 Full Time Labor	235,000	235,200	15,200	-	200	200
214.06.061.5103 Over Time Labor	20,000	20,500	5,100	-	500	500
214.06.061.5201 FICA	15,800	15,800	1,600	-	-	-
214.06.061.5202 Medicare	3,700	3,700	400	-	-	-
214.06.061.5203 IMRF	21,800	19,800	7,800	-	(2,000)	(2,000)
214.06.061.5206 PPO Health/Dental Plan	53,300	55,500	2,600	-	2,200	2,200
214.06.061.5209 Life Insurance			(300)	-	-	-
214.06.061.5215 Compensated Absences			(11,400)	-	-	-
214.06.061.5216 Change in OPEB Obligation			20,100	-	-	-
214.06.061.5218 Change in IMRF NPL			23,100	-	-	-
214.06.061.6103 Professional Services - Engineering	1,000	1,000	-	-	-	-
214.06.061.6107 Professional Services -Other	32,900	32,900	(13,500)	-	-	-
214.06.061.6209 Laundry & Uniforms	900	900	100	-	-	-
214.06.061.6212 Education & Training	1,000	1,800	(800)	(800)	-	800

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
214.06.061.6216 Maintenance of Equipment	1,500	1,500	100	-	-	-
214.06.061.6223 Reimbursements		100	-	(100)	-	100
214.06.061.6303 Utilities - Cleaning/Waste Disposal	13,900	13,000	2,300	900	-	(900)
214.06.061.6404 Equipment Charges	222,100	230,700	26,700	-	8,600	8,600
214.06.061.6405 IT Charges	17,000	18,900	(8,400)	-	1,900	1,900
214.06.061.6505 Supplies - Maintenance	28,000	28,000	3,000	-	-	-
214.06.061.6510 Supplies - Small Tools	1,500	1,500	-	-	-	-
214.06.061.6511 Supplies - Traffic Control	1,500	1,500	-	-	-	-
214.06.061.6512 Supplies - Department	1,000	1,000	(100)	-	-	-
214.06.061.6606 Computer Software & Hardware	1,400	1,400	1,400	-	-	-
214.06.061.7103 Improvements Other Than Building	2,290,400	3,005,000	468,100	-	714,600	714,600
214.06.061.8101 Bond Principal	1,688,800	200,800	1,475,800	-	(1,488,000)	(1,488,000)
214.06.061.8102 Bond Interest	58,700	53,000	(4,900)	-	(5,700)	(5,700)
214.06.061.8103 Bond Administration Fee	100	200	100	-	100	100
Total Storm Drainage	4,711,300	3,943,600	2,014,200	-	(767,700)	(767,700)

214.063 Sanitary Sewer

214.06.063.5101 Full Time Labor	594,500	594,300	35,600	-	(200)	(200)
214.06.063.5102 Part Time Labor			(2,200)	-	-	-
214.06.063.5103 Over Time Labor	50,700	51,800	10,700	-	1,100	1,100
214.06.063.5201 FICA	40,000	40,100	3,300	-	100	100
214.06.063.5202 Medicare	9,400	9,400	800	-	-	-
214.06.063.5203 IMRF	55,200	50,100	19,500	-	(5,100)	(5,100)
214.06.063.5206 PPO Health/Dental Plan	132,200	137,800	6,200	-	5,600	5,600
214.06.063.5209 Life Insurance			(600)	-	-	-
214.06.063.6107 Professional Services -Other	40,000	40,000	(900)	5,300	5,300	-
214.06.063.6202 Membership Dues	200	200	-	-	-	-
214.06.063.6209 Laundry & Uniforms	2,300	2,300	200	-	-	-
214.06.063.6212 Education & Training		1,000	(1,200)	(2,000)	(1,000)	1,000
214.06.063.6215 Repairs	12,000	5,000	8,200	7,000	-	(7,000)
214.06.063.6216 Maintenance of Equipment	5,500	5,500	2,700	-	-	-
214.06.063.6223 Reimbursements		100	(3,000)	(100)	-	100
214.06.063.6301 Utilities - Electric	4,000	4,000	(400)	-	-	-
214.06.063.6302 Utilities - Gas Heating	1,200	1,200	200	-	-	-
214.06.063.6303 Utilities - Cleaning/Waste Disposal	14,000	14,000	1,500	-	-	-
214.06.063.6305 Utilities - Mobile Phones	2,500	2,500	1,000	-	-	-
214.06.063.6404 Equipment Charges	222,100	230,700	26,700	-	8,600	8,600
214.06.063.6405 IT Charges			(8,500)	-	-	-
214.06.063.6503 Supplies - Clothing	4,000	4,000	800	-	-	-
214.06.063.6505 Supplies - Maintenance	25,600	30,700	(6,100)	(9,400)	(4,300)	5,100
214.06.063.6507 Supplies - Chemicals	1,500	1,500	300	-	-	-
214.06.063.6510 Supplies - Small Tools	2,100	1,000	1,100	1,100	-	(1,100)
214.06.063.6511 Supplies - Traffic Control		1,000	(1,000)	(1,000)	-	1,000
214.06.063.6512 Supplies - Department		1,000	(500)	(1,000)	-	1,000
214.06.063.6606 Computer Software & Hardware	1,700	1,700	400	-	-	-
214.06.063.7103 Improvements Other Than Building	1,243,000	815,000	165,500	-	(428,000)	(428,000)
214.06.063.7104 Machinery & Equipment	60,000	340,000	17,400	-	280,000	280,000
214.06.063.8101 Bond Principal	1,381,700	164,300	1,208,600	-	(1,217,400)	(1,217,400)
214.06.063.8102 Bond Interest	48,000	43,400	(3,500)	-	(4,600)	(4,600)
214.06.063.8103 Bond Administration Fee	700	300	700	-	(400)	(400)
Total Sanitary Sewer	3,954,100	2,593,800	1,483,400	-	(1,360,300)	(1,360,300)

221 Insurance Fund

221.01.080.6106 Professional Services - Medical	5,924,100	6,126,400	77,600	-	202,300	202,300
221.01.080.6107 Professional Services -Other	123,500	124,100	96,100	-	600	600
221.01.082.5215 Compensated Absences			4,600	-	-	-
221.01.082.6107 Professional Services -Other	24,500	26,000	400	-	1,500	1,500
221.01.082.6210 Activities Programming Costs		2,500	(5,200)	-	2,500	2,500
221.01.082.6212 Education & Training	1,900	4,300	(1,300)	-	2,400	2,400
221.01.082.6215 Repairs	1,000	1,500	1,000	-	500	500
221.01.082.6512 Supplies - Department	100	300	100	-	200	200

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
221.01.082.6606 Computer Software & Hardware	6,000	6,500	1,900	-	500	500
221.01.082.7104 Machinery & Equipment			(24,900)	-	-	-
Total Insurance Fund	6,081,100	6,291,500	150,300	-	210,400	210,400

222 Equipment Maintenance & Replacement Fund

222.085 Technology Equipment Maintenance

222.02.085.5101 Full Time Labor	397,700	401,700	16,900	-	4,000	4,000
222.02.085.5201 FICA	23,800	24,000	1,800	-	200	200
222.02.085.5202 Medicare	5,800	5,800	500	-	-	-
222.02.085.5203 IMRF	32,400	29,500	10,700	-	(2,900)	(2,900)
222.02.085.5206 PPO Health/Dental Plan	58,600	61,100	2,900	-	2,500	2,500
222.02.085.5209 Life Insurance			(400)	-	-	-
222.02.085.5215 Compensated Absences			(2,100)	-	-	-
222.02.085.5216 Change in OPEB Obligation			(200)	-	-	-
222.02.085.5218 Change in IMRF NPL			23,700	-	-	-
222.02.085.6107 Professional Services -Other	235,400	194,000	38,200	(9,400)	(50,800)	(41,400)
222.02.085.6201 Professional Development	400	400	(1,000)	(2,700)	(2,700)	-
222.02.085.6202 Membership Dues	300	300	-	-	-	-
222.02.085.6208 Travel Allowance	100	200	-	(100)	-	100
222.02.085.6212 Education & Training	4,000	4,000	2,900	(500)	(500)	-
222.02.085.6216 Maintenance of Equipment	386,000	406,000	31,500	2,300	22,300	20,000
222.02.085.6510 Supplies - Small Tools	1,500	1,500	-	-	-	-
222.02.085.6512 Supplies - Department	800	800	-	(4,600)	(4,600)	-
222.02.085.6604 Furnishings & Small Equipment	400	400	100	-	-	-
222.02.085.6606 Computer Software & Hardware	19,600	15,600	14,100	(11,000)	(15,000)	(4,000)
222.02.091.7106 IT Software & Equipment	512,000	647,000	(265,500)	(134,700)	300	135,000
Total Technology Equipment Maintenance	1,678,800	1,792,100	(126,000)	(160,700)	(47,400)	113,300

222.087 Police Equipment Maintenance

222.03.087.5101 Full Time Labor	89,700	88,300	5,000	100	(1,300)	(1,400)
222.03.087.5103 Over Time Labor	3,900	4,000	2,900	-	100	100
222.03.087.5201 FICA	5,800	5,700	800	-	(100)	(100)
222.03.087.5202 Medicare	1,400	1,300	200	-	(100)	(100)
222.03.087.5203 IMRF	8,000	7,200	2,800	-	(800)	(800)
222.03.087.5206 PPO Health/Dental Plan	17,800	18,500	900	-	700	700
222.03.087.5209 Life Insurance			(100)	-	-	-
222.03.087.5216 Change in OPEB Obligation			(7,600)	-	-	-
222.03.087.6107 Professional Services -Other	400	400	100	-	-	-
222.03.087.6212 Education & Training	500	500	500	-	-	-
222.03.087.6215 Repairs	20,300	20,300	800	-	-	-
222.03.087.6303 Utilities - Cleaning/Waste Disposal	2,500	2,500	-	-	-	-
222.03.087.6503 Supplies - Clothing	600	600	400	-	-	-
222.03.087.6510 Supplies - Small Tools	1,300	1,300	-	-	-	-
222.03.087.6512 Supplies - Department	33,300	33,300	1,600	-	-	-
222.03.087.6514 Gas, Oil & Anti-Freeze	80,000	80,000	(4,700)	-	-	-
222.03.088.7104 Machinery & Equipment	490,200	220,700	414,300	-	(269,500)	(269,500)
Total Police Equipment Maintenance	755,700	484,700	417,900	100	(270,900)	(271,000)

222.089 Fire Equipment Maintenance

222.04.089.5101 Full Time Labor	90,800	90,500	(18,100)	-	(300)	(300)
222.04.089.5103 Over Time Labor	800	800	800	-	-	-
222.04.089.5201 FICA	5,700	5,700	(1,000)	-	-	-
222.04.089.5202 Medicare	1,300	1,300	(300)	-	-	-
222.04.089.5203 IMRF	7,800	7,100	4,800	-	(700)	(700)
222.04.089.5206 PPO Health/Dental Plan	17,800	18,500	900	-	700	700
222.04.089.5209 Life Insurance			(100)	-	-	-
222.04.089.5216 Change in OPEB Obligation			(27,200)	-	-	-
222.04.089.6107 Professional Services -Other	600	600	300	-	-	-
222.04.089.6212 Education & Training	300	400	-	(100)	-	100
222.04.089.6215 Repairs	10,000	9,700	(18,100)	-	(300)	(300)
222.04.089.6216 Maintenance of Equipment	5,000	5,000	1,300	-	-	-
222.04.089.6501 Supplies - Books & Periodicals	100	400	100	-	300	300
222.04.089.6503 Supplies - Clothing	300	300	100	-	-	-

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL



Description	2020 Estimate	2021 Budget	'20E vs.		'21B vs.	
			'19A	'20B	'20B	'20E
222.04.089.6510 Supplies - Small Tools	100	100	100	-	-	-
222.04.089.6512 Supplies - Department	45,000	45,000	300	-	-	-
222.04.089.6514 Gas, Oil & Anti-Freeze	44,000	44,000	5,900	-	-	-
222.04.090.7104 Machinery & Equipment	775,000	1,090,000	775,000	-	315,000	315,000
Total Fire Equipment Maintenance	1,004,500	1,319,300	724,700	(100)	314,700	314,800

222.083 Public Works Fleet Maintenance

222.06.083.5101 Full Time Labor	424,800	430,500	77,500	-	5,700	5,700
222.06.083.5103 Over Time Labor	11,300	11,500	6,100	-	200	200
222.06.083.5201 FICA	27,000	27,400	5,600	-	400	400
222.06.083.5202 Medicare	6,300	6,400	1,300	-	100	100
222.06.083.5203 IMRF	37,300	34,300	16,200	-	(3,000)	(3,000)
222.06.083.5206 PPO Health/Dental Plan	99,400	101,400	4,700	-	2,000	2,000
222.06.083.5209 Life Insurance			(500)	-	-	-
222.06.083.5215 Compensated Absences			(4,800)	-	-	-
222.06.083.5216 Change in OPEB Obligation			2,300	-	-	-
222.06.083.6107 Professional Services -Other	1,600	1,600	200	-	-	-
222.06.083.6201 Professional Development	1,000	100	-	-	(900)	(900)
222.06.083.6202 Membership Dues	500	500	500	-	-	-
222.06.083.6209 Laundry & Uniforms	4,200	4,200	-	-	-	-
222.06.083.6212 Education & Training	2,500	2,500	200	-	-	-
222.06.083.6215 Repairs	59,000	59,000	6,400	-	-	-
222.06.083.6216 Maintenance of Equipment	5,000	3,000	-	-	(2,000)	(2,000)
222.06.083.6303 Utilities - Cleaning/Waste Disposal	4,000	4,000	3,400	2,600	2,600	-
222.06.083.6304 Utilities - Telephone	1,000	1,000	-	-	-	-
222.06.083.6405 IT Charges	42,400	47,300	8,500	-	4,900	4,900
222.06.083.6502 Supplies - Office	800	500	200	-	(300)	(300)
222.06.083.6503 Supplies - Clothing	3,200	2,000	1,300	-	(1,200)	(1,200)
222.06.083.6504 Supplies - Repairs	170,000	170,000	(4,600)	-	-	-
222.06.083.6510 Supplies - Small Tools	7,100	7,100	600	-	-	-
222.06.083.6512 Supplies - Department	400	200	400	-	(200)	(200)
222.06.083.6514 Gas, Oil & Anti-Freeze	160,000	175,000	(9,700)	(15,000)	-	15,000
222.06.083.6606 Computer Software & Hardware	9,500	11,500	400	-	2,000	2,000
222.06.084.7104 Machinery & Equipment	350,000	410,000	49,600	-	60,000	60,000
Total Public Works Fleet Maintenance	1,428,300	1,510,800	165,800	(12,400)	70,100	82,500

321 Housing Trust Fund

321.05.094.5101 Full Time Labor	9,100	35,000	9,100	9,100	35,000	25,900
321.05.094.5102 Part Time Labor			(28,300)	(36,300)	(36,300)	-
321.05.094.5201 FICA	600	2,200	(1,200)	(1,700)	(100)	1,600
321.05.094.5202 Medicare	100	500	(300)	(400)	-	400
321.05.094.5203 IMRF	800	2,700	800	800	2,700	1,900
321.05.094.6210 Activities Programming Costs	365,000	568,000	199,200	(18,000)	185,000	203,000
Total Housing Trust Fund	375,600	608,400	179,400	(46,500)	186,300	232,800

Grand Total	89,768,100	86,105,300	9,280,100	(526,000)	(4,188,800)	(3,662,800)
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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
2010	31,457	55,331	6,134	5.6%	1,740,547,267	40.6	61.6%
2011	29,763	61,287	5,850	6.0%	1,824,084,981	40.6	61.6%
2012	29,763	68,004	6,526	5.7%	2,024,003,052	45.4	66.9%
2013	29,763	67,267	6,351	6.3%	2,002,067,721	45.4	68.2%
2014	29,763	65,555	6,236	5.0%	1,951,113,465	45.2	67.6%
2015	29,871	68,688	6,475	5.1%	2,051,779,248	45.4	69.5%
2016	29,743	73,056	6,133	3.9%	2,172,904,608	45.8	71.1%
2017	29,641	77,511	6,101	3.2%	2,297,503,551	45.0	71.0%
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%

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	2019		
	Employees		% Total Municipal Employment
Highland Park Hospital	1,200		8.71%
Ravinia Festival	690	(1)	5.01%
Township High School District No. 113	603	(1)	4.38%
North Suburban Special Education District	595		4.32%
North Shore School District No. 112	580		4.21%
City of Highland Park	234		1.70%
First Bank of Highland Park	103		0.75%
Dick Blick Holdings	100		0.73%
Highland Park Public Library	98	(1)	0.71%
Highland Park Post Office	85	(1)	0.62%
Total	4,288		31.12%

Nine Years Prior

Employer	2010		
	Employees		% Total Municipal Employment
Highland Park Hospital	1,200		7.15%
North Shore School District No. 112	740	(1)	4.41%
Ravinia Festival	690		4.11%
Northern Suburban Special Education District	506		3.01%
Township High School District No. 113	398	(1)	2.37%
City of Highland Park	278	(1)	1.66%
The Picus Cos	100		0.60%
Highland Park Public Library	97	(1)	0.58%
Highland Park Post Office	85		0.51%
Total	4,094		24.40%

Notes:

(1) Includes full-time and seasonal employees

(2) Data Source - 2019/2010 IL Mfr. Directory, 2018/2009 IL Services Directory, City records

CITY OF HIGHLAND PARK

PRINCIPAL TAXPAYERS



Last Fiscal Year

Taxpayer ¹	Business/Service	12/31/2019 Equalized Assessed Valuation ²	as a % of Total EAV
T Renaissance IL LLC	Business/Retail Center	9,960,826	0.42%
Federal Realty Investment Trust	Business/Retail Center	8,331,380	0.35%
Americana Apartments	Real Property	6,745,191	0.29%
Midwest Family Housing LLC	Real Property	6,639,051	0.28%
McGovern Flats LLC	Real Property	5,670,082	0.24%
Highland Park Associates II LLC	Real Property	5,106,654	0.22%
Northmoor Country Club	Real Property	4,780,471	0.20%
Sunset Food Mart, Inc.	Retail Store	4,289,632	0.18%
Clarion Partners	Real Property	4,091,104	0.17%
Elston Avenue Real Estate Company LLC	Real Property	3,969,002	0.17%
	Total	59,583,393	2.53%
	2019 Total EAV	2,352,014,644	
	Percentage of Total	2.53%	

Nine Years Prior

Taxpayer ¹	Business/Service	12/31/2010 Equalized Assessed Valuation ²	as a % of Total EAV
Metzler I Renaissance Place LP	Business/Retail Center	14,196,290	0.56%
Federal Realty Investment Trust	Business/Retail Center	8,180,142	0.32%
Midwest Family Housing LLC	Real Property	8,125,291	0.32%
Klaimont Family Associates	Business/Retail Center	5,108,370	0.20%
Highland Park Associates II LLC	Business	4,629,890	0.18%
Americana Apartments	Real Property	4,307,637	0.17%
Sunset Food Mart, Inc.	Retail Store	4,129,975	0.16%
Solo Cup Company	Business	3,493,639	0.14%
LB&M Real Estate Management Inc.	Business/Retail Center	3,202,367	0.13%
American Stores Company, LLC	Retail Store	3,174,830	0.12%
	Total	58,548,431	2.29%
	2010 Total EAV	2,551,775,455	
	Percentage of Total	2.29%	

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 2019 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
2009	14,495,638	2010	14,406,632	99.4%	-	14,406,632	99.4%
2010	14,953,404	2011	14,217,063	95.1%	-	14,217,063	95.1%
2011	14,937,526	2012	14,871,344	99.6%	-	14,871,344	99.6%
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%

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



	2015	2016	2017	2018	2019
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CITY EQUALIZED ASSESSED VALUATION^{1,2}

Residential	1,863,622,335	1,972,901,914	2,098,472,765	2,181,515,147	2,178,026,581
Farm	665	772	1,257	1,457	1,745
Commercial	187,084,550	202,847,928	212,302,541	223,651,158	222,911,973
Industrial	444,603	439,359	472,885	481,655	482,480
Railroad	2,255,482	2,667,731	2,710,878	2,761,689	2,952,465
Total Excluding TIFs	2,053,407,635	2,178,847,704	2,313,960,326	2,408,411,106	2,404,375,244
TIF Incremental EAV	2,195,963	2,559,477	2,623,222	2,876,559	2,908,660
Total Including TIFs	2,055,603,598	2,181,407,181	2,316,583,548	2,411,287,665	2,407,283,904
Percent change +(-)	-0.4%	1.1%	1.1%	1.0%	-0.2%

REPRESENTATIVE TAX RATES¹

CITY OF HIGHLAND PARK ³					
Corporate	0.119	0.084	0.085	0.152	0.150
Street and Bridge	0.074	0.075	0.065	0.077	0.103
Library	0.226	0.213	0.209	0.203	0.206
Pensions	0.231	0.241	0.249	0.260	0.261
Bonds	0.144	0.136	0.129	0.033	0.052
All Other ⁴	0.000	0.000	0.000	0.000	0.000
TOTAL	0.795	0.749	0.737	0.726	0.772

OTHERS					
Lake Cty. & Forest Pres. District	0.892	0.871	0.825	0.804	0.794
North Shore Sanitary District	0.169	0.166	0.157	0.153	0.153
Park District of Highland Park	0.508	0.520	0.529	0.535	0.535
HP Elementary School D112	3.152	3.006	2.862	2.826	2.914
Township High School No. 113	2.421	2.309	2.187	2.164	2.222
College of Lake County No. 532	0.306	0.299	0.285	0.281	0.282
All Others	0.079	0.075	0.068	0.065	0.065
TOTAL	8.322	7.995	7.650	7.554	7.737

CITY TAX EXTENSIONS AND COLLECTIONS¹ (City Purposes Only)

Levy Year	Taxes Extensions ⁵	Current Collections	
		Amount	Percent
2014	16,316,623	16,254,541	99.6%
2015	16,316,594	16,294,280	99.9%
2016	17,061,848	16,898,118	99.0%
2017	17,482,295	17,374,483	99.4%
2018	18,556,415	18,449,447	99.4%

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, and Street Construction.
5. Tax extensions have not been adjusted for abatements.

CITY OF HIGHLAND PARK

PROPERTY TAX HISTORY

ASSESSED / ACTUAL VALUE OF PROPERTY



Levy Year	Taxable Property					Total Taxable Assessed Value	Tax Rate	Est. Actual Value	Annual % Change	Ratio of Total Assessed Valuation to Estimated Actual Value of Real Property
	Res ¹	Comm ²	Ind ³	Agri ⁴	RR ⁵					
2010	2.337B	213.1M	545,760	454	1.528M	2.552B	0.586	7.655B	-5.6%	33%
2011	2.116B	205.6M	476,191	499	1.417M	2.323B	0.643	6.969B	-9.0%	33%
2012	1.968B	193.4M	464,616	549	1.796M	2.163B	0.709	6.490B	-6.9%	33%
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	0.795	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	0.566	7.213B	-0.2%	33%
2019	2.093B	254.2M	489,659	970,375	3.205M	2.352B	0.59	7.056B	-2.2%	33%

Notes:

- (1) Residential
- (2) Commercial
- (3) Industrial
- (4) Agricultural
- (5) Railroad
- (6) B = One billion
- (7) M = One million
- (8) Data Source - Lake County Clerk

DEBT POLICY

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, Equipment, and Parking 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 2019 values (the most recent available information), this limitation would allow for \$203 million in debt as compared to the \$52.9 million and \$49.4 million estimated to be outstanding as of December 31, 2020 and December 31, 2021, 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 2020 net debt to 2019 equalized assessed valuation and the amount of debt per capita are useful indicators of the City's debt position to municipal management, citizens, and investors. The City related data estimated at the end of the 2020 fiscal year is as noted below. Of the total net debt of \$52.9 million, \$42.7 million or 81% will be abated by non-property tax revenues, including water and sewer utility user charges.

	<u>Amount</u>	<u>Ratio to</u> <u>Equalized Value</u>	<u>Per</u> <u>Capita</u>
Net debt	\$52.9 million	2.25%	\$1,725

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 to 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 or below \$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	2010 \$5.79M Refundg Bonds	2011B \$4.6 M Refundg	2012 9.295 M Refundg	2013 \$9.96 M Water Treat- ment Plant	2014 \$9.96 M Water Treat- ment Plant	2015 \$5.88 M Water Trtmt. Plant/ Sewer/ Streets	2015 \$4.48 M IEPA Water Meter Replace- ment	2016 \$8.92M Water/ Capital/ Sewer/ Library	2017 \$3.42M Water/ Capital	2018 \$7.9M Fiber/ Streets	2020 \$5.375M Ref Water/ Sewer	Total Payments
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Interest

2021	4,000	5,362	127,663	271,869	239,400	140,563	87,828	128,800	84,775	211,650	132,250	1,434,159
2022		2,750	108,763	271,869	210,713	140,563	83,202	123,500	78,175	198,150	119,450	1,337,133
2023			97,063	271,869	177,525	140,563	78,484	118,000	71,425	182,850	105,850	1,243,627
2024			88,963	271,869	137,025	140,563	73,671	112,400	64,375	165,900	91,850	1,146,614
2025			79,738	271,869	91,238	140,563	68,761	106,700	57,175	148,950	80,750	1,045,742
2026			70,288	271,869	41,938	140,563	63,753	100,900	49,825	131,700	69,350	940,184
2027			60,613	263,688		140,563	58,644	95,100	42,325	113,400	57,500	831,832
2028			49,613	219,631		140,563	53,433	92,350	35,875	94,800	57,500	743,765
2029			37,669	174,150		140,563	48,118	89,600	28,975	76,200	57,500	652,774
2030-37			38,194	292,500		633,750	180,340	364,350	42,358	116,100	86,600	1,754,191
Total	4,000	8,112	758,563	2,581,181	897,838	1,898,813	796,233	1,331,700	555,283	1,439,700	858,600	11,130,022

Principal

2021	100,000	95,000	630,000		1,275,000		230,720	265,000	220,000	450,000	320,000	3,585,720
2022		100,000	390,000		1,475,000		235,345	275,000	225,000	510,000	340,000	3,550,345
2023			405,000		1,620,000		240,064	280,000	235,000	565,000	350,000	3,695,064
2024			410,000		1,665,000		244,877	285,000	240,000	565,000	370,000	3,779,877
2025			420,000		1,700,000		249,787	290,000	245,000	575,000	380,000	3,859,787
2026			430,000	385,000	1,375,000		254,795	290,000	250,000	610,000	395,000	3,989,795
2027			440,000	1,855,000			259,903	110,000	215,000	620,000		3,499,903
2028			455,000	1,915,000			265,114	110,000	230,000	620,000		3,595,114
2029			470,000	1,980,000			270,430	110,000	235,000	620,000		3,685,430
2030-37			965,000	3,825,000		4,325,000	2,208,767	2,895,000	690,000	1,920,000	2,875,000	19,703,767
Total	100,000	195,000	5,015,000	9,960,000	9,110,000	4,325,000	4,459,801	4,910,000	2,785,000	7,055,000	5,030,000	52,944,801

Total

2021	104,000	100,362	757,663	271,869	1,514,400	140,563	318,548	393,800	304,775	661,650	452,250	5,019,878
2022		102,750	498,763	271,869	1,685,713	140,563	318,548	398,500	303,175	708,150	459,450	4,887,479
2023			502,063	271,869	1,797,525	140,563	318,548	398,000	306,425	747,850	455,850	4,938,691
2024			498,963	271,869	1,802,025	140,563	318,548	397,400	304,375	730,900	461,850	4,926,491
2025			499,738	271,869	1,791,238	140,563	318,548	396,700	302,175	723,950	460,750	4,905,529
2026			500,288	656,869	1,416,938	140,563	318,548	390,900	299,825	741,700	464,350	4,929,979
2027			500,613	2,118,688		140,563	318,548	205,100	257,325	733,400	57,500	4,331,735
2028			504,613	2,134,631		140,563	318,548	202,350	265,875	714,800	57,500	4,338,879
2029			507,669	2,154,150		140,563	318,548	199,600	263,975	696,200	57,500	4,338,204
2030-37			1,003,194	4,117,500		4,958,750	2,389,107	3,259,350	732,358	2,036,100	2,961,600	21,457,958
Total	104,000	203,112	5,773,563	12,541,181	10,007,838	6,223,813	5,256,035	6,241,700	3,340,283	8,494,700	5,888,600	64,074,823

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

2021	1,044,473	96,418	1,140,891	293,268	19,325	273,943	293,268
2022	988,048	82,718	1,070,765	266,368	18,425	247,943	266,368
2023	930,292	68,118	998,410	245,218	17,425	227,793	245,218
2024	871,329	53,118	924,447	222,167	16,425	205,742	222,167
2025	805,707	41,018	846,725	199,017	15,425	183,592	199,017
2026	736,100	28,618	764,717	175,467	14,425	161,042	175,467
2027	665,198	15,768	680,965	150,866	13,425	137,441	150,866
2028	599,981	14,393	614,374	129,391	12,050	117,341	129,391
2029	531,991	13,018	545,009	107,766	10,675	97,091	107,766
2030-37	1,495,475	38,913	1,534,388	219,804	28,350	191,454	219,804
Total	8,668,593	452,097	9,120,690	2,009,331	165,950	1,843,382	2,009,332

Principal

2021	2,250,709	365,000	2,615,709	970,010	45,000	925,010	970,010
2022	2,380,335	390,000	2,770,335	780,010	50,000	730,010	780,010
2023	2,450,052	400,000	2,850,052	845,012	50,000	795,012	845,012
2024	2,509,866	420,000	2,929,866	850,012	50,000	800,012	850,012
2025	2,564,775	430,000	2,994,775	865,012	50,000	815,012	865,012
2026	2,644,783	445,000	3,089,783	900,012	50,000	850,012	900,012
2027	2,719,892	55,000	2,774,892	725,012	55,000	670,012	725,012
2028	2,810,102	55,000	2,865,102	730,013	55,000	675,013	730,013
2029	2,900,417	55,000	2,955,417	730,013	55,000	675,013	730,013
2030-37	16,495,906	382,083	16,877,989	2,825,778	310,000	2,515,778	2,825,778
Total	39,726,837	2,997,083	42,723,920	10,220,881	770,000	9,450,881	10,220,881

Total

2021	3,295,182	461,418	3,756,600	1,263,278	64,325	1,198,954	1,263,279
2022	3,368,383	472,718	3,841,100	1,046,378	68,425	977,953	1,046,378
2023	3,380,344	468,118	3,848,462	1,090,229	67,425	1,022,804	1,090,229
2024	3,381,195	473,118	3,854,312	1,072,179	66,425	1,005,754	1,072,179
2025	3,370,483	471,018	3,841,500	1,064,029	65,425	998,604	1,064,029
2026	3,380,883	473,618	3,854,501	1,075,478	64,425	1,011,053	1,075,478
2027	3,385,089	70,768	3,455,857	875,878	68,425	807,453	875,878
2028	3,410,082	69,393	3,479,475	859,404	67,050	792,354	859,404
2029	3,432,408	68,018	3,500,426	837,778	65,675	772,103	837,778
2030-37	17,991,381	420,996	18,412,377	3,045,581	338,350	2,707,231	3,045,581
Total	48,395,430	3,449,180	51,844,610	12,230,213	935,950	11,294,263	12,230,213

INVESTMENT POLICY

I. INTRODUCTION

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

II. GOVERNING AUTHORITY

The investment program shall be operated in conformance with federal, state, and other legal requirements, including the Illinois Public Funds Investment Act (30 ILCS 235).

III. SCOPE

This policy applies the City’s financial assets. The specific funds covered include:

- A. General Fund
- B. Special Revenue Funds, with the exception of the Foreign Fire Insurance Fund
- C. Capital Projects Funds
- D. Enterprise Funds
- E. Trust and Agency Funds, with the exception of the Police and Fire Pension Funds
- F. Debt Service Funds
- G. Internal Service Funds
- H. Any new funds created by the City unless specifically exempted

The Highland Park Public Library, a separate entity of the City, is exempt from this policy.

IV. OBJECTIVES

- A. Preservation of capital is the most important objective of this policy. The portfolio will be sufficiently diversified with respect to the types of securities held, the number of financial institutions utilized, and the maturities of the individual securities.
- B. Liquidity is the second priority. Investment maturities shall be planned to match expected operating expenditures, in order to avoid the need for short-term borrowing. In no event shall maturities exceed three years.
- C. Maximizing the rate of return is the third priority. The investment portfolio shall be structured to attain a market-average rate of return throughout economic and budgetary cycles. The performance benchmark shall be the average return on a three-month treasury bill.
- D. Maintaining the public's trust is an important objective of this policy. All participants in the investment process shall act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the City.
- E. Consideration shall be given to financial institutions within Highland Park when making investment decisions. When comparable rates are offered, local institutions will be favored, provided the above objectives are met.



V. STANDARDS OF CARE

A. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. The "prudent person" standard states that, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

B. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

C. Delegation of Authority

The City Council will retain ultimate fiduciary responsibility for the portfolios. In accordance with Sections 31.150 and 31.160 of the City Code, the responsibility for depositing City funds resides with the Finance Director, who serves simultaneously as the City Treasurer. Management of the day-to-day investment program is hereby delegated to the Finance Director who shall establish written procedures for the investment program consistent with this investment policy.

The City may engage the services of one or more external investment managers to assist in the management of the entity’s investment portfolio in a manner consistent with the entity’s objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940. Such managers will be selected in compliance with Paragraph X. Investment Selection and be authorized by the City Council.

VI. DIVERSIFICATION

The City shall diversify its investments to the best of its ability, based on the type of funds invested and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity.

VII. ACCOUNTING

The City maintains its records on a fund basis of accounting in conformance with Generally Accepted Accounting Principles (GAAP). Separate bank accounts are established as needed to ensure the integrity of the City’s assets and reduce commingling of legally segregated funds. The City utilizes a cash concentration account which commingles monies into a single bank account with entitlement to the various portions of cash reflected in the fund general ledger accounts to provide maximum efficiency in reducing banking service fees, interest credit, and processing of payroll and disbursements.

Demand deposit accounts are maintained on a cash basis. An imprest cash account is one in which a fixed amount of money is placed for the purpose of disbursement. Such an account is replenished at periodic intervals. In addition, other accounts are established for the purpose of tracking investment flows. The Finance Department reconciles all bank accounts to the City’s books on a monthly basis.

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:



- A. Audited financial statements.
- B. Proof of National Association of Security Dealers Certification.
- C. Trading resolution.
- D. Proof of State registration.
- E. Completed broker/dealer questionnaire.
- F. Certification of having read the City's investment policy and depository contracts.

An annual review of financial condition and registrations of qualified bidders will be conducted by the City and led by the Finance Director.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City invests. Investments in derivative contracts such as swaps, options, future contracts, or forward contracts are hereby prohibited under this policy.

X. PERMISSIBLE INVESTMENTS

Investment Types and Credit Guidelines:

- A. Investments may be made in any type of security allowed for in Illinois statute regarding the investment of public funds.
- B. Investments shall be made that reflect the cash flow needs of the fund type being invested.

The institution offering the investment must meet all the criteria as stated in the "Financial Institutions" section of this policy statement.

The duration of the investment must coincide with City cash requirements to meet short term operating needs. The rate of interest with which the investment is issued must be the highest reasonably available on the date of purchase from the authorized institution.

Daily investment transactions are the responsibility of the Finance Director. The current investment portfolio and all related records are maintained for public and managerial inspection by the Finance Department. All investments when issued will be in the name of the City and will name the specific fund from which the instrument was purchased, if applicable. Commingled investments may be purchased to maximize investment earnings, and the Finance Director will be responsible for maintaining records of the individual fund balances for these investments.

XI. SECURITY

It is the policy of the City to require security for all cash maintained in any financial institution designated as a depository. Security may be in the form of insurance or collateral. The City exercises this authority under Public Act 82-558 titled "Public Funds-Investment by Public Agencies-Financial Statements of Depository Institutions" (January 1, 1982). This act states: "Whenever a public agency deposits any public funds in a financial institution, the public agency may enter into an agreement with the financial institution requiring any funds not insured by the Federal Deposit Insurance Corporation or Federal Savings and Loan Insurance Corporation to be collateralized by securities..."

XII. INSURANCE

Coverage under the regulations governing the F.D.I.C. is the maximum limit per public unit. The regulations describe a public unit as a state, county, municipality, political subdivision etc. F.D.I.C regulatory guidelines limit the aggregate total, per institution regardless of the number of accounts or investments held with that institution regardless of the number of accounts or investments held with that institution.



F.D.I.C. regulation 330.15 “Deposit Insurance for Accounts Held by Government Depositors” states “An official custodian is an officer, employee, or agent of a public unit having official custody of public funds and lawfully depositing the funds in an insured institution. In order to qualify as an official custodian, a person must have plenary authority - including control - over the funds. Control of public funds includes possession as well as the authority to establish accounts in insured depository institutions and to make deposits, withdrawals and disbursements.”

Whenever a public agency deposits any public funds in a financial institution, the public agency may enter into an agreement with the financial institution requiring any funds not insured by the Federal Deposit Insurance Corporation or the National Credit Union Administration or other approved share insurer to be collateralized by securities.

XIII. COLLATERAL

As indicated in Paragraph VIII.A., it is the policy of the City to require that funds in excess of F.D.I.C. limits be secured by some form of collateral. The City will accept for collateral any of the following assets:

- A. Obligations of Federal Instrumentalities
- B. U.S. Government Securities
- C. Obligations of Federal Agencies
- D. Obligations of the State of Illinois
- E. General Obligations Municipal Bonds Rated “A” or Better
- F. Any other collateral identified in Illinois Compiled Statutes as acceptable for the use by the Treasurer of the State of Illinois

All collateral pledged will be not less than 110% for all institutions. Collateral shall be valued at fair market value of the net amount of public funds to be secured at each institution. The ratio of the fair market value of collateral to the amount of funds secured will be reviewed regularly and additional collateral will be requested when this ratio declines below the level required. Pledged collateral will be held by the City or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a third party or by an escrow agent of the pledging institution. All collateral agreements will be written so as to preclude release of the assets without an authorized signature from the City. The City will allow for even exchange of collateral.

In addition, in accordance with the State of Illinois Public Investment Act, the City may accept a system established by the State Treasurer to aggregate permissible securities received as collateral from financial institutions in a collateral pool to secure public deposits of the institutions that have pledged securities to the pool.

The City may, at any time, declare any particular security ineligible to qualify as collateral when, in the City’s judgment, it is deemed desirable to do so.

XIV. REPORTING

In accordance with State of Illinois Public Investment Act, the Finance Dept. shall prepare a quarterly written report of the City’s investments for submission to the City Council and City Manager. The report shall include information regarding portfolio securities by class/type, book value, income earned, and market value as of report date. In its Comprehensive Annual Financial Report, the City will report investments classified by risk category as directed by the Governmental Accounting Standards Board.

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 \$4,999	Obtain informal quotes	Department Purchasing Agent	Department Head or Designee
\$5,000-\$25,000	Obtain written quotes	Department Head or Designee	City Manager or Designee
Higher than \$25,000	Sealed bid or Council waiver	City Manager or Designee	City Council

Note: This is an overview of the Purchasing and Capitalization Policy. The full policy is available in the Finance Department at City Hall.

OTHER FINANCIAL POLICIES

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 Comprehensive Annual Financial Report (CAFR), 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, 2018, the City accumulated \$8,489,900 for OPEB obligations. The 2019 and 2020 budgets provide for additional reserves of \$993,700 and \$542,400, respectively. Additional information regarding the City's OPEB liability can be found in the City's CAFR.

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 citizens with a thorough and objective review of such requests. Sales Tax Rebate guidelines are available on the City's website.

TAX INCREMENT FINANCING POLICY

The City 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%
- Parking Fund – 15%
- Debt Service – 15%
- Multi-Modal Transportation Fund – 10%
- Enhanced 911 Fund – 10%
- Environmental Sustainability Fund – 10%
- Insurance Fund – 10%
- Affordable Housing Trust Fund – 150%
- Motor Fuel Tax Fund – 0%
- Public Safety Pension Levy Fund – 0%
- Street Improvements Capital Projects Fund – 0%
- Bond Funded Capital Projects Fund – 0%
- Tax Increment Financing Capital Projects Fund – 0%

BUDGETARY GOALS POLICY

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 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 Comprehensive Annual Financial Report (CAFR).

An appropriate level of budgetary fund balance is established for each fund based on historical and projected stability and predictability of the underlying revenues and expenditures. Reserves are established to:

- (a) Provide for settlement of pending labor contract negotiations;
- (b) Provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
- (c) Permit orderly budgetary adjustments in the event of unanticipated revenue shortfalls;
- (d) Meet unexpected small increases in service delivery costs.

BUDGETARY GOALS POLICY



Following are the minimum fund balance targets established for 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%
- Parking Fund – 15%
- Debt Service – 15%
- Multi-Modal Transportation Fund – 10%
- Enhanced 911 Fund – 10%
- Environmental Sustainability Fund – 10%
- Insurance Fund – 10%
- Affordable Housing Trust Fund – 150%
- Motor Fuel Tax Fund – 0%
- Public Safety Pension Levy Fund – 0%
- Street Improvements Capital Projects Fund – 0%
- Bond Funded Capital Projects Fund – 0%
- Tax Increment Financing Capital Projects Fund – 0%

REVENUE POLICY

Diversified Revenue

The City maintains a broad-based, well-diversified portfolio of revenues with an appropriate balance of property taxes, excise taxes, and user fees. Revenues are established with an emphasis on equity, neutrality and effective administration. It is the City's goal to ensure that elastic, or economically sensitive, revenues account for no more than 50% of the budgeted revenue in the General Fund.

Property Tax Levy

The City's annual property tax levy 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** – Multi-Modal 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** – Parking, 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 Comprehensive Annual Financial Report (CAFR) reports a Foreign Fire Insurance Special Revenue Fund, Police Pension Trust Fund, Fire Pension Trust Fund, General Deposit Agency Fund, and Special Assessment Agency Fund which are not budgeted.

As part of the development of the annual budget, a long term revenue and expenditure forecast 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 priority tax policy.

The City funds a substantial portion of the CIP on a pay-as-you-go basis. Annual funding levels for infrastructure improvements are established to meet the following objectives:

- Street improvements to achieve a 75 Pavement Condition Index (PCI)
- One major bridge repair annually
- City-wide replacement of deteriorated sidewalks, as well as installation of new sidewalks
- Maintenance of facilities
- Water Fund facility and infrastructure improvements consistent with 10-year master plan
- Sanitary sewer lining, spot repairs or replacement consistent with 10-year master plan
- Public infrastructure improvements in ravines
- Storm sewer improvements consistent with 10-year master plan

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

BUDGETARY GOALS POLICY



line. Detail regarding the funding levels by category is provided in the 10-Year CIP section of the budget document.

Streets, which have been heretofore classified as “Publicly Owned, Privately Maintained”, are maintained and improved by the City consistent with Resolution No. R29-95.

The City participates with ravine property owners who wish to install storm sewers for erosion control consistent with a City Council resolution adopted in 1979. This program and other cost-sharing opportunities, as approved by the City Council, are implemented within budgetary constraints.

The development of the capital improvement program is coordinated with the operating budget in order to maintain a reasonably stable total tax levy. Federal, State, other intergovernmental, and private funding sources are pursued and used, as available, to provide supplemental funding for capital improvements.

Proceeds from the sale of City-owned property is used for capital improvements.

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 Multi-Modal Transportation Fund provides activities fundamental to vehicular and pedestrian traffic, including street lighting, street cleaning, street maintenance and transit services reimbursed by Pace, the suburban bus division of the Regional Transportation Authority.

The Motor Fuel Tax (MFT) Fund underwrites the cost of street improvements. Allotments of gasoline taxes collected by the State are deposited directly to the Motor Fuel Tax Fund, then transferred to the Street Improvements Capital Projects and Multi-Modal Transportation Funds, where eligible expenditures are accounted for.

The Enhanced 911 Fund underwrites some of the cost of the operations of the City's "911" emergency telephone service, which are contracted through the City of Glenview, along with other eligible expenditures. Allotments of State Surcharge Revenue are deposited directly to the Enhanced 911 Fund, transferred to the General Fund, where eligible expenditures are accounted for.

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

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

The Debt Service Fund is used to account for receipt of Debt Service revenues and the payment of interest and principal on general and special obligation debt, other than debt payable from special assessments and debt issued for and serviced by a governmental enterprise, such as the Water, Sewer and Parking Funds.

The 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 is used to account for the operation, maintenance and improvement of City-owned parking areas, which are entirely or predominantly self-supported by user charges. The operations of this fund should be self-sustaining and are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

INTERNAL SERVICE FUNDS

The Equipment Maintenance and Replacement Fund finances and accounts for equipment maintenance services furnished to other programs within the City, as well as to accumulate reserves to finance the scheduled replacement of vehicles, equipment and computers.

The Insurance Fund provides resources for the City's health and dental insurance program, a reserve account for workers' compensation claims filed prior to May 1, 2002 and the City's wellness program.

FIDUCIARY FUND

The Housing Trust Fund was created along with the City's Affordable Housing Master Plan. Funded primarily by fees paid for demolition of existing housing stock, revenues are used to purchase and resell affordable homes in Highland Park.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



Definition of Terms

Accrual Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Ad Valorem Taxes: Commonly referred to as property taxes, these taxes are levied on real property according to the property's valuation and the applicable tax rate.

Appropriation: A City Council action authorizing the expenditure of public funds for a specific purpose.

Assessed Valuation: The valuation established for real estate, by the Assessor, as a basis for levying property taxes.

Assets: Resources owned or held by a government, which have monetary value.

Audit: An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

Authorized Positions: Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget: A budget for which expenditures are equal to income, with beginning fund balance being included in income.

Balance Sheet: That portion of the City's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Bond Refinancing/Refunding: The issuance of bonds to pay off existing obligations in order to obtain better interest rates and/or repayment provisions.

Budget: A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenditures for the budget period.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Comprehensive Annual Financial Report (CAFR): Financial report that contains an introductory, financial and statistical section and whose financial section provides information of each individual fund and component unit.

Capital: Includes Infrastructure Improvements, Building Improvements, Machinery/Equipment and Furnishings/Small Equipment.

Capital Expenditures: Refers to any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction or replacement of physical assets in the community. For the purpose of capital budgeting, the City utilizes a budgeting threshold of \$5,000. For the purpose of financial reporting, the City utilizes a capitalization threshold of \$50,000 for infrastructure and \$5,000 for other assets.

Capital Improvement Program (CIP): Is a multi-year planning instrument used by governments to identify capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



Capital Outlay: Refers to the purchase of land, buildings, machinery and those equipment items which have an estimated useful life of three (3) years or more and belong to the classes of property commonly considered as fixed assets.

Capital Project: A major construction, acquisition, or renovation activity which adds value to a government's physical assets or significantly increases an asset's useful life.

Capital Projects Fund: A fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

Cash Basis of Accounting: A basis of accounting where revenues are recognized in the accounting period in which they are received; expenses are recognized in the period paid.

Commodities: All expenditures for materials, parts and supplies, except those incidentally used by outside firms performing contractual services for the City.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contract Services: Expenditures for services which are obtained by an express or implied contract. Includes Activities Programming Costs, Professional Services, Repairs, Equipment Charges, Maintenance of Equipment, IT Charges, Education & Training, Utilities, Membership Dues and Laundry/Uniforms.

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.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



Equalized Assessed Value (EAV): The result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate.

Expenditure: The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Fiscal Policy: A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A twelve (12) month period between settlements of financial accounts. Effective January 1, 2008, the City's fiscal year coincides with the calendar year (January 1 to December 31).

Fixed Assets: Assets that are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fringe Benefits: Expenditures directly attributable to City's employee benefits, including the City's contributions to the Illinois Municipal Retirement Fund and Social Security, expenses relating to the life and health insurance programs and workers' compensation program costs.

Full-Time Equivalent (FTE) Position: A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

Full-Time Position: A position scheduled to work 2,080 hours per year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting: A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance: The net monies remaining in a fund after the year's expenditures and revenues have been determined.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Fund: The general fund is used to account for all revenues and expenditures of the City which are not accounted for in any other fund. It is an operating fund from which most of the current operations of the City are financed.

General Obligation (G.O.) Bond: A long-term security where the general taxing power of the City is pledged to pay both principal and interest.

Government Finance Officers Association (GFOA): a professional association of approximately 17,500 state, provincial and local government finance officers in the United States and Canada.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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. Beginning February 1, 2015, local governments received 8% of the net collections of all income tax received from individuals, trusts and estates and 9.14% of the net collections of all income tax received from corporations (35 ILCS 5/901 b).

The income tax was permanently increased in July 2017 and the local government share (LGDF) was reduced to 5.45% and 6.16% of individual and corporate income tax collections, respectively, for State Fiscal Year (SFY) 2018. The LGDF changed to 5.757% and 6.50% of individual and corporate income tax collections, respectively, for SFY 2019 and SFY 2020. The General Assembly removed their off-the-top reduction from recent years for SFY 2021. This is not full funding of LGDF, but it is an increase from SFY 2020. The LGDF is 6.06% and 6.845% of individual and corporate income tax collections, respectively, for SFY 2021.

Net collections are the total collections minus deposits that are made into the refund fund. The amount that each municipality or county receives is based on its population in proportion to the total state population. The population figures are determined based on the latest census conducted by the United States Bureau of the Census and certified by the Office of the Secretary of State. The Illinois Department of Revenue certifies to the state comptroller 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.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



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.

Personnel Services: Expenditures directly attributable to City employee salaries, including wages, overtime and other direct compensation.

Point of Progress: A statement of broad direction, purpose or intent based on the needs of the community.

Priority Guidelines for Capital Improvement Program (CIP): The City assesses each capital project and program based on a number of factors including cost and priority level. Each initiative is rated based on the priority levels as defined below. **Priority 1** are the most significant for the life safety and health of the public.

Priority 1	Priority 2	Priority 3
Life Safety or Health Risk	Planned or Priority 1 Infrastructure Improvement	Aesthetic Improvement
Critical Infrastructure Improvement	Neutral ROI (Revenue or Grant)	Negative ROI (Revenue or Grant)
Positive ROI (Revenue or Grant)		

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Fund Types: The classification used to account for a municipality's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Reserves: Includes funds that will not be spent until an appropriation is budgeted in an expenditure account. For 2020, \$542,400 is 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.

SLIP (Suburban Liability Insurance Pool): Consortium of municipalities with similar loss history covered through an intergovernmental agreement resulting in financial savings and operating efficiencies.

GLOSSARY OF FUNDS, TERMS, AND ACRONYMS



Special Service Areas (SSA): are local tax districts that fund expanded services and programs through a localized property tax levy within contiguous areas. The enhanced services and programs are in addition to those currently provided through the City. The Special Service Area Tax is collected to pay for the public improvements in localized service areas. SSA-funded projects typically include but are not limited to: public way maintenance and beautification; district marketing and advertising; business retention/attraction, special events and promotional activities; auto and bike transit; security; façade improvements; and other commercial and economic development initiatives.

- A Special Service Area is an economic development and financing tool that can be used to support and implement a wide array of services and physical improvements in order to support and promote the growth, quality and long-term economic viability of the commercial and retail activities located within the subject area.
- The SSAs were initiated by local property owners and the localized property tax levy is only applied to those properties in the subject areas.

Supplies: Includes Gas/Oil/Anti-Freeze, Repairs, Small Tools, Clothing, Office/Department Supplies, Books/Periodicals, Photo/Printing and Business Expenses.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

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

Transfers: Represent the interrelationships between funds. A fund's transfer-out expenditure is treated as transfer-in revenue in the receiving fund. Transfers between funds are segregated from the operating and capital budgets as they are not actual outflows of City resources. The 2021 transfers are due to \$5.9 million required and \$2.2 million additional contributions to the Public Safety Pension Funds, totaling \$8.1 million; \$2.4 million reimbursement from the Water, Enhanced 911, Parking, and Sustainability Funds to the General Fund for water, public safety dispatch, parking, and sustainability-related expenditures incurred in the General Fund; and \$1.6 million transfer of Motor Fuel Tax and Rebuild Illinois receipts to the Streets Construction Fund to pay for eligible capital improvements.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Wages & Salaries: Includes Full-time Labor Salaries, Part-time Labor Salaries and Over-time Labor Salaries.

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