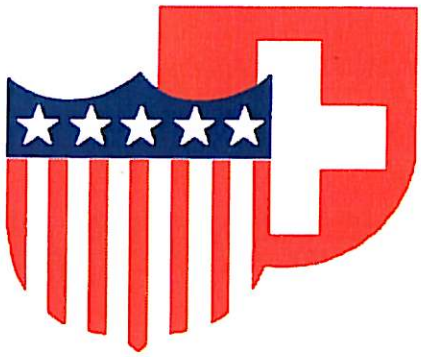
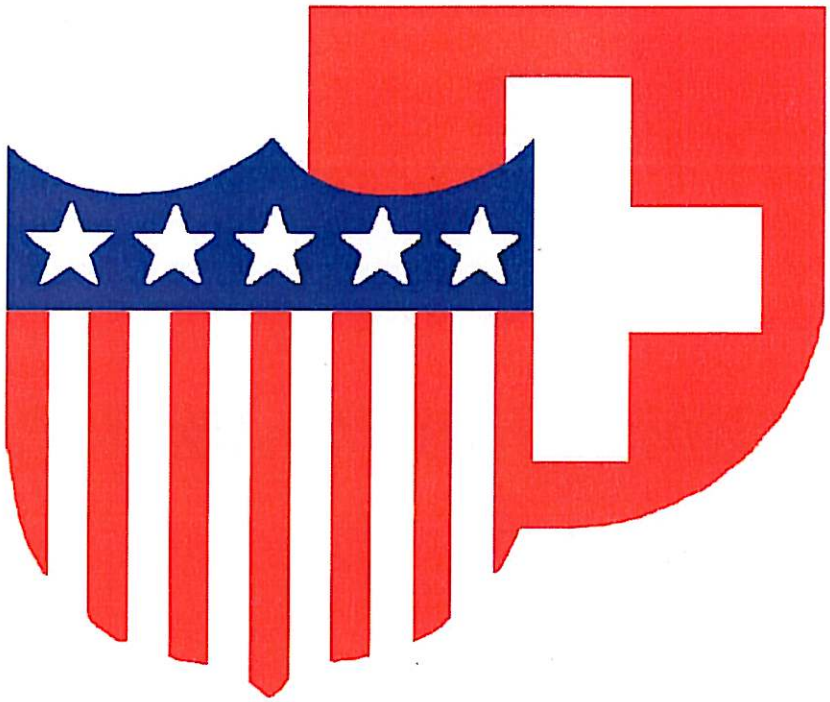
CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2012-13



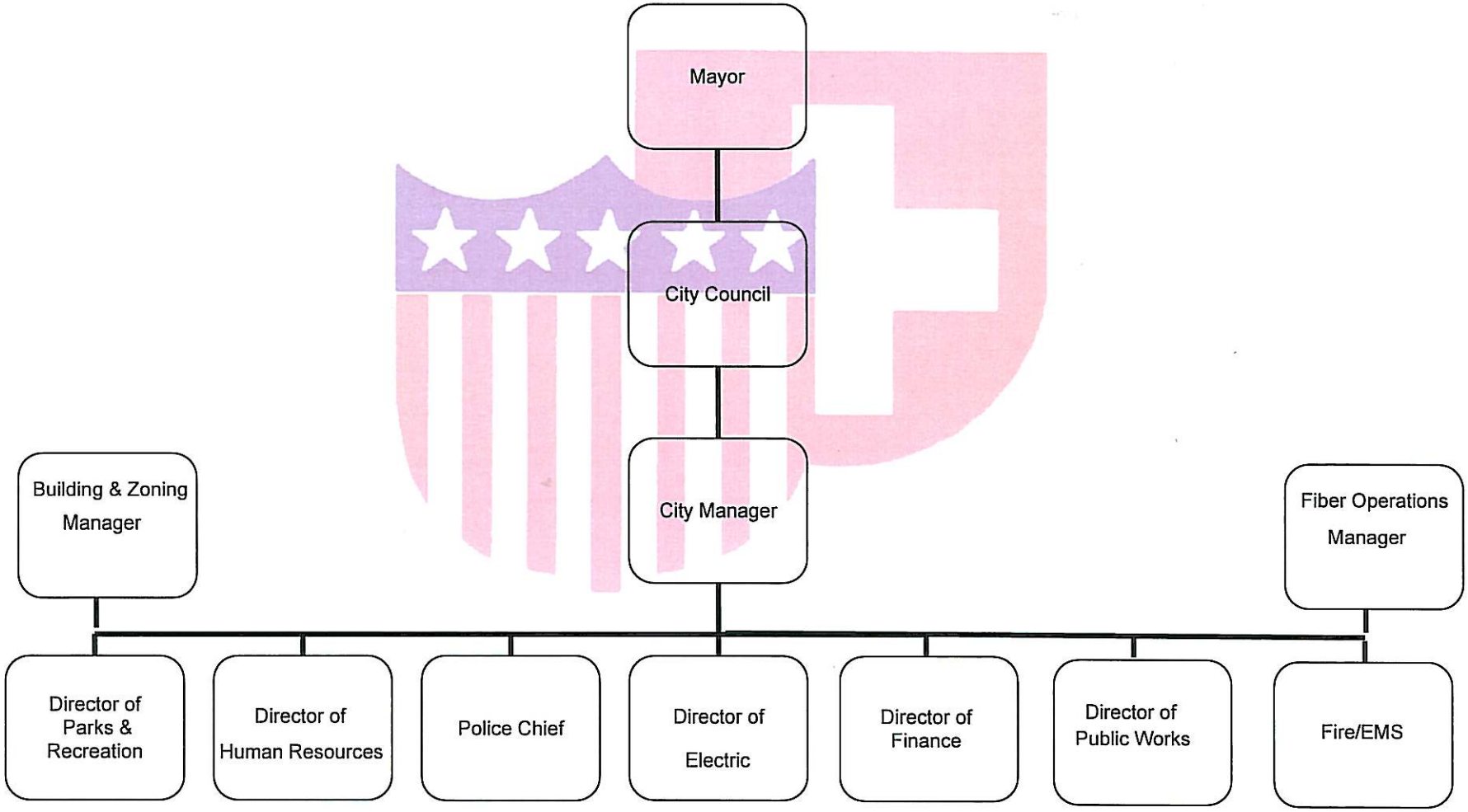
MISSION STATEMENT

As Public Servants, our mission is to serve the community for the good of the community.

VISION STATEMENT

To create the "area's best community" whereby a safe, small town atmosphere is preserved and quality of life is sustained by a financially sound and efficient government for all the people.

The City of Highland is a Non-Home Rule unit of municipal government that operates under a managerial-council form of government. Under this format, the elected City Council is legislative, except that it is empowered to approve all expenses and liabilities, and the Manager is the administrative and executive head of government.



CITY OF HIGHLAND, ILLINOIS

Council/Manager - Form of Government

April 16, 2012

CITY COUNCIL

Mayor Joe Michaelis

COUNCIL MEMBERS

Chris Bardill

Peggy Bellm

Aaron Schwarz

Neill Nicolaides

CITY MANAGER

Mark Latham

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Foehner

DEPARTMENT DIRECTORS

Daniel Cook	Electric
Kelly Korte	Finance
Mark Rosen	Parks & Recreation
Lisa Schoeck	Personnel
Terry Bell	Police Chief
Joe Gillespie	Public Works

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2012-2013 BUDGET

2011

Nov 7 - Nov 23rd	Staff members should be preparing their budget goals and capital
Nov 23rd	EOM financials for first 6 months thru Oct 30th to Staff Members
Dec 9th	Staff provide budget goals to Finance and City Manager for Council
Dec 19th	Budget goals included with Council Packet for Mayor and Council

2012

Jan 2 - Jan 13	Directors / Supervisors complete employee evaluations and PAF's. You may discuss the employee evaluations with your staff, but do not discuss any salary changes, as they aren't confirmed until the budget is approved in April.
Jan 16th	Info on Employee evaluations and PAF's to City Manager
Jan 23rd	Staff turn in their completed budgets to Director of Finance
Feb 1 - Feb 3rd	City Manager / Director of Finance meet with Staff for budget review.
Feb 21st	Council receives a copy of the proposed budget.
Mar 15th - 6 pm	*Budget Meetings with Council - PW, P&R, PS, B&Z, Gen Admin* Parks & Recreation - KRC, Pool, Parks and Programs, Cemetery Public Works - Streets, Water, Sewer Police Department EMS Fire Department Building & Zoning General Admin
Mar 26th - 6 pm	*Budget Meetings with Council - Electric and FTTP* Electric FTTP Miscellaneous
Apr 2nd	*Council Meeting -* Council makes statement to have the tentative annual budget available for public review at City Hall after Apr 4th and establish a public hearing on the tentative annual budget for April 16, 2012
Apr 5th	Have a copy of the budget available for inspection at City Hall. (At least ten days before passage of the annual budget, you must make the budget available for inspection.)
Apr 5th	Publish notice of public hearing for April 16, 2012 on tentative budget. (Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)
Apr 16th	*Council Meeting -* Public hearing on tentative budget. (Before the final budget approval.)
Apr 16th	City Council adopts the Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)
After Apr 16th	Directors / Supervisors may discuss salary changes with their staff.

Within 30 days after adoption of budget, the City must file certified copy of the budget with the County Clerk along with the Certificate of Publication for the public hearing notice (from the newspaper).

City of Highland

City Manager

To: Mayor Michaelis and Council Members
From: Mark Latham, City Manager
Date: February 21, 2012
Subject: FY 2012-2013 Budget Summary

Due to the implementation of the budget best practices several years ago, the municipal budget process has gone well, even with the current economic climate. Departments are monitoring expenses monthly and ensuring that their performance falls under the critical measures that have been defined for them. This made the budget process flow smoothly and enabled us to control our expenditures when needed. By having pre-determined goals and critical measures to shoot for, the department heads know what is expected of them.

The FY 2012-2013 budget has been prepared based on the starting guidelines of 85% for O&M, 10% for capital, and 5% for replacement / reserves. Several funds have to adjust these guidelines due to the large percent of personnel (i.e. Police Department, EMS) compared to the rest of their O&M budget. Some have large capital needs (i.e. Streets / PW Admin) compared to their personnel costs. Each Fund has a set of critical measures included with their Budget Projection sheet that have been customized for them.

Due to the State of Illinois' current economic condition, income tax revenues have been projected at only a 2% increase over the prior year's projections. We have projected no increase in sales tax collected based on current year collection percentages coming in with consistency but little growth. That results in a $2.3 million budget for sales tax. This reflects the fact that Highland's retail base is still strong and will continue to increase as new businesses are added to our retail offerings.

We have prepared our budget with a very conservative approach, leaving room for unforeseen increases in costs and possible revenue increases due to weather conditions for the utility funds.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2012/2013. Items to note include the following:

- A 5% increase in Operating and Maintenance (O&M) expenditures, coupled with a 5% increase in operating revenues
- Transfers to reserves equal $742,535, accomplished with minimal or no revenue increases.
- Total expenses are at an 10% increase from the previous year's budget as we work toward the completion of the fiber and peripheral routes construction
- Continued implementation of the Fiber to the Premises program with increased build out of the system and more aggressive marketing in the future
- Budgeted figures included costs to complete infrastructure for the new hospital as this exciting addition to our community breaks ground

In closing let me thank all the Directors and Department Heads, and Kelly for their cooperation during this budget process.

Sincerely,

Mark Latham
City Manager

City of Highland
2012-2013
Budget Overview

Progressive from the Outset

Founded in 1831 on the Looking Glass Prairie by Swiss settlers, the City of Highland served as a center for the surrounding agricultural areas, and began to emerge as a manufacturing center before the turn of the Twentieth Century. There is a reason that individuals started their businesses here and those businesses grew here. The town was platted in 1836, and the first City map was drawn in 1837. Within a few years of founding Highland already boasted a mill, stores, and other businesses founded by the Swiss and German immigrant settlers. When the National Turnpike was extended to St. Louis volunteers from Highland built the segment from Pocahontas to St. Jacob, and a hotel emerged as a station for the new stage line that operated along the new road. A bank was founded in 1854 and the Pet Milk Company was founded in Highland in 1855 which today remains as a major diversified U.S. Corporation. Commerce and development have continued ever since in the vibrant prairie community.

HCS
HIGHLAND COMMUNICATION SERVICES

Highland Today

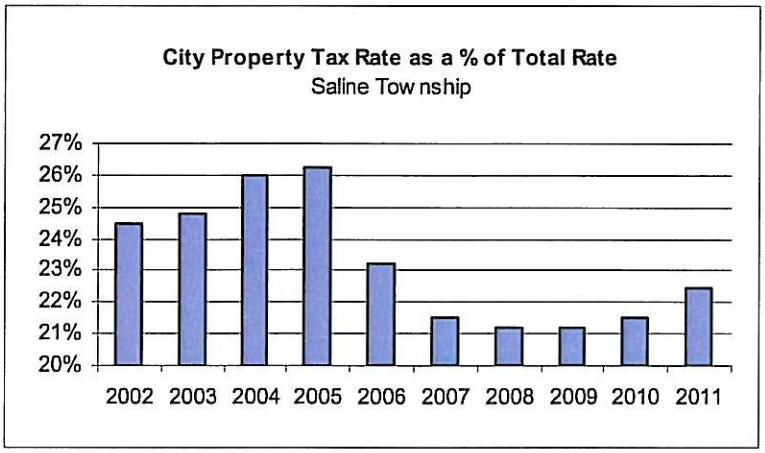
The progressive culture remains alive today in multiple examples. Utility rates for electrical service are amongst the lowest in the State, due to our affiliation with the Illinois Municipal Electrical Agency. The City has established Fiber to the Premise and has completed Phase 1 and 2 is nearing completion. Business and residential customers are signing up and receiving our services and we are actively pursuing new customers as the system continues to be built out. The peripheral route continues to be developed and the Northeast Quadrant is the last project to be completed and engineering continues for this portion as construction will begin as soon as grant funding is finalized from various agencies.

Highland is located in a rapidly changing region, and is experiencing pressures associated with its evolution from rural to suburban community. The City of Highland has a significant capacity for new growth, with a projected population increase that could likely reach over 15,000 by the year 2025. The impact of regional changes and influences will require a proactive approach in defining what the community desires to be and the character it wants to maintain and create. City officials and residents have expressed the desire to maintain the character and quality of the community through the provision of services and recreational opportunities, preservation of open spaces, and development of high quality residential areas that retain the countryside, and small town character of the community.

The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage economic development. However, Highland's location along the I-70 growth corridor and its close proximity to I-55 offer significant advantages to capitalize on economic opportunities that are emerging as the St. Louis region expands.

The growth of Highland and adjacent communities will strengthen its commercial market potential stimulated by an increasing number of younger households and retirees that have high spending per capita and whom tend to occupy new homes. Furthermore, Highland supports a diverse age group and housing products. These issues, combined with the inherent constraints and opportunities created by Highland's regional location and road network, form the basis on which the Framework Plan principles have been developed within the newly adopted Comprehensive Plan.

Growth within the City of Highland



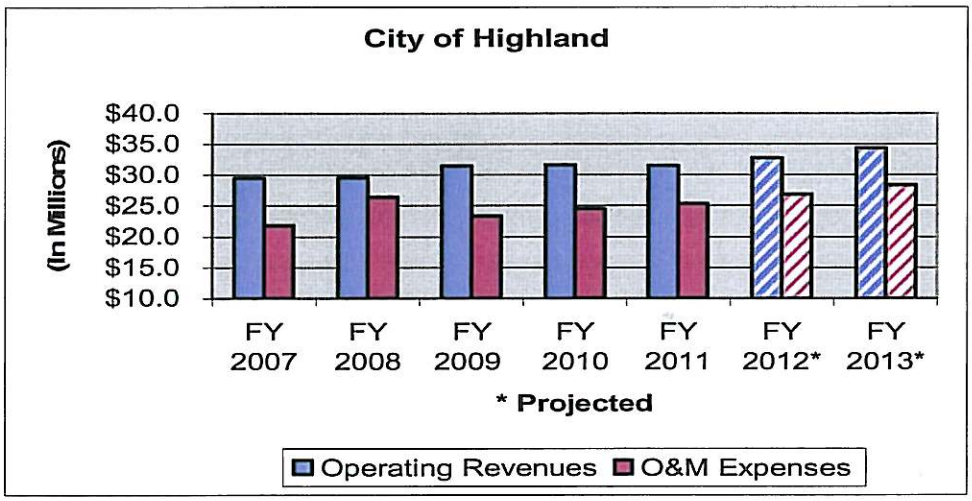
The City of Highland experienced its first decrease in assessed valuation in the last 25 years last year. Since the economy continues to struggle, we anticipate no increase in our assessed valuation but also remain confident that we should not experience another decrease. As of the most recent figure released in April of 2011, the city-wide assessed value is $185 million, down 1.84% from the prior year. Over the past ten years, the average annual percentage increase in assessed value is 6.1%. In addition, the property tax rate of $1.7982 per $100 of assessed value for the tax levy year of 2010, collected in 2011, is lower than the rate was 6 years ago in 2005 when the rate was $2.083 per $100. This was achieved largely due to the abatement of the property tax levy

related to the repayment of the 1997 G.O. Bond for street improvements. The abatement was possible due to the passage by voter referendum of a new 1% non-home rule sales tax in the spring of 2006. As the assessed valuations level off, the rate has to be increased slightly to ensure coverage of necessary expenses as noted in the chart.

The official population of Highland is currently 9,919 per the 2010 census figures. The additional 486 persons over the 2005 special census provides the City with approximately $55,000 annually. This updated population count yields a 17.6% increase over the 2000 census count.

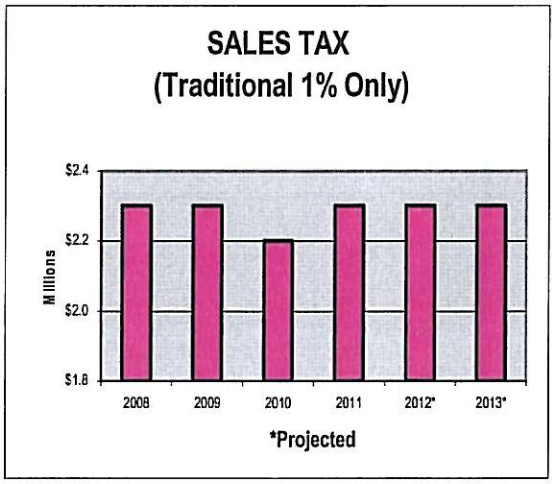
Revenues & Expenses

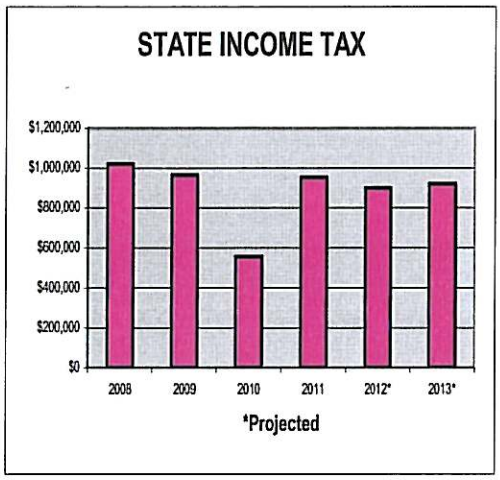
The proposed 2013 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements. This budget presents a $3.0 million deficit, when including the bond proceeds for the TIF #2 and additional fiber bond construction expenses. The majority of the deficit can be attributed to the capital costs associated with the FTTP project which will be funded by bonds sold in the current fiscal year. The solid waste management contract was issue to a new provider with a minimal increase to customers and City staff will continue to explore providing this service internally.

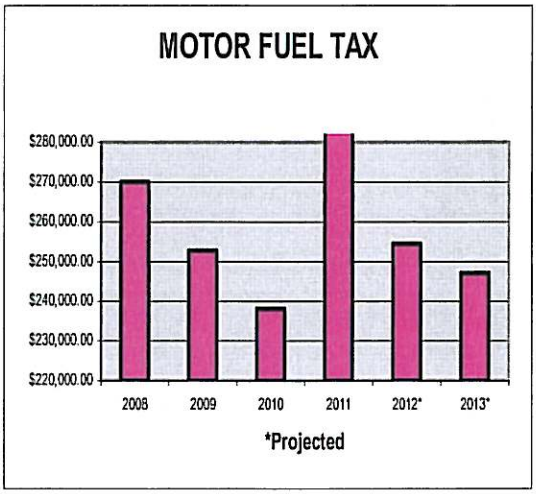


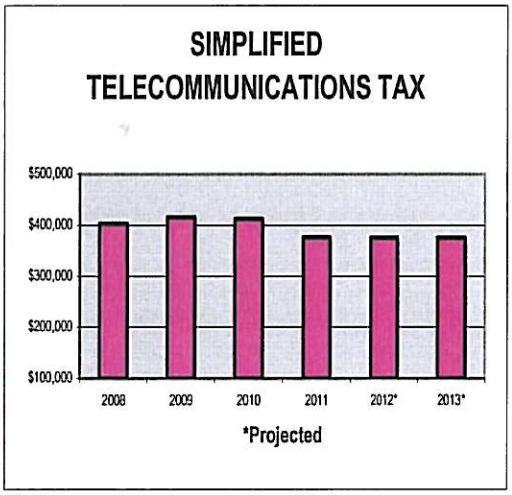
From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2013 reflect an increase of 5% from FY 2012, and equals 82% of operating revenues. This meets management's goal of 85%. Revenues are expected to increase 5% due to new charges for fiber services and conservative increases in some intergovernmental funding from the State of Illinois. The Korte Recreation Center continues to operate without a deficit and no surplus funds were needed to supplement operations due to ongoing financial oversight and effective management practices.

A majority of governmental revenues have slowed in growth due to the economy and we are anticipating minimal or no increases. Property Taxes collected continue to increase despite a lower tax rate. For the FY 2013 budget sales tax has been estimated to be $2.3 million which represents no change over the prior year. State income tax will be projected at a 2% increase for 2013 based on current collections and anticipated economic rebound.

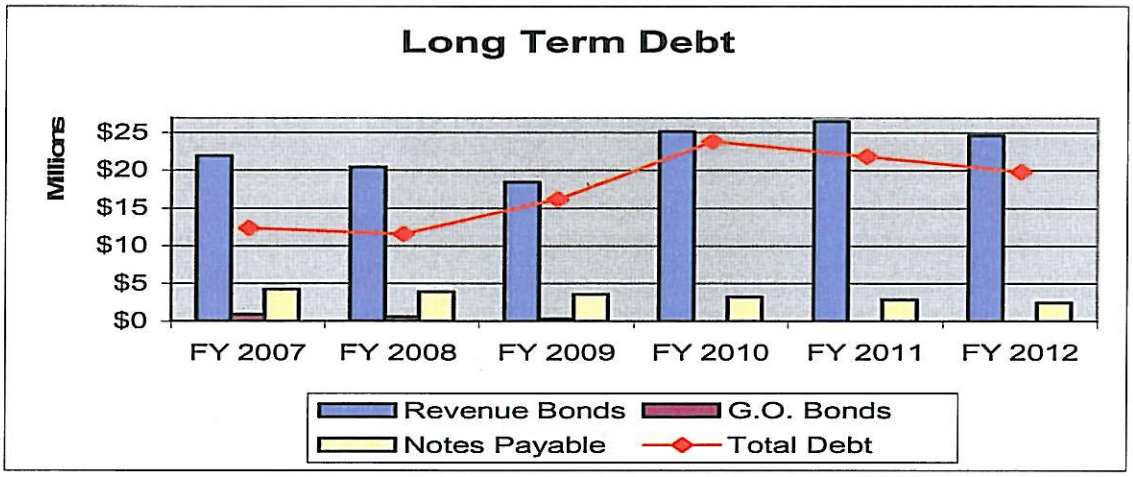








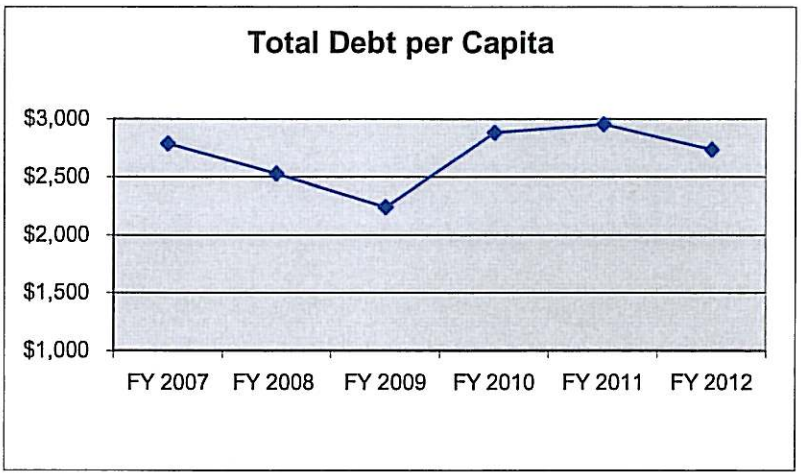
Long Term Debt



The City has shifted the classification of debt in recent years largely to revenue bonds. During FY 2011, the city issued approximately $3.2 million in alternate revenue bonds for the Street Bond Northeast Quadrant project. The existing 2007 Street Bond funds and these new funds from the 2010 Street Bond issue were used to continue the peripheral route along with future grant and state funding needed to complete the last portion.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances include those for the purchase of the Korte Recreation Center (maturity date 2020). The only long term note payable relates to the 1999 loan for construction of the Water Reclamation Facility. The note, payable to the Illinois Environmental Protection Agency, is repaid semi-annually. Payments are scheduled to be completed in 2019. There are two bond issuances in progress and they have not been included in the chart as final amounts are not available at this time

As a result of the issuance of revenue bonds, as opposed to G.O. Debt, the city's legal debt margin is 100% available. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. General obligation bonds, which require voter approval, are the only type of debt that counts against the margin.



Conclusion

Accountability to our citizens is the cornerstone upon which trust and support are built. Continuously setting high standards and determining priorities to meet the expressed needs of our citizens sets the City of Highland apart from other communities.

City leaders and staff have worked hard in conjunction to set forth a vision and working plan to meet these standards. The establishment of a new mission statement, adoption of a revised comprehensive plan, changes in budgeting format, and the adoption of performance analysis are a few examples of our attempt to meet the accountability aspects of our duty as public servants.

The Fiscal Year 2013 budget is hereby presented for consideration – setting forth a work plan we believe will provide the best services Highland residents have come to expect from the City.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, City of Highland, PO Box 218, Highland, IL 62249.

General information relating to the City of Highland may be found at www.highlandil.gov.

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2012-13

	Budget FY 2011	Budget FY 2012	% of Operating Revenue	Proposed Budget FY 2013	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	$ 31,537,088	$ 32,726,425		$ 34,305,798		
% Increase (Decrease) per Year	0%	4%		5%		
Bond Proceeds				3,750,000		
Operating Transfers From Other Funds	4,363,370	5,230,035		5,359,870		
Total Revenues	$ 35,900,458	$ 37,956,460		$ 43,415,668		
	-3%	6%		14%		
O&M Expenses	$ 25,296,494	$ 26,799,124	82%	$ 28,219,884	82%	85%
% Increase (Decrease) per Year	3%	6%		5%		
Capital	15,413,280	7,063,229	22%	9,345,974	27%	10%
Debt Service	3,106,249	3,290,344	10%	3,417,404	10%	
Transfers To Reserves	943,000	1,230,880	4%	742,535	2%	5%
Transfers For Bond Payments	3,001,500	1,979,885	6%	2,123,600	6%	
Transfers To Other Funds	402,670	2,018,070	6%	2,528,070	7%	
Total Expenditures	$ 48,163,193	$ 42,381,532	130%	$ 46,377,467	135%	
% Increase (Decrease) per Year	11%	-12%		10%		
Excess (Deficiency) of Revenues over Expenses	$ (12,262,735)	$ (4,425,072)		$ (2,961,799)		
Operating Revenue % Increase per Year	-0.25%	3.77%		4.83%		
O&M % Increase per Year	3.07%	5.94%		5.30%		

General Ledger
Budget Totals by Account Type

City of Highland

Acct Type		Acct Description	% Chg	Proposed 2012-2013	Adopted 2011-2012
REVENUES	R10	Property Taxes Levied for Govt Fds	3%	3,589,059	3,473,886
	R12	Replacement tax	0%	153,054	153,457
	R13	State Income Tax / Local Use Tax	2%	920,000	900,000
	R14	Simplified Telecom Tax	0%	375,000	375,000
	R15	Other Intergovernmental	0%	1,761,982	1,760,750
	R16	Sales Tax	0%	2,300,000	2,300,000
	R17	NHR Sales Tax	0%	1,350,000	1,350,000
	R18	Utility Tax	2%	435,999	428,750
	R20	Charges for Services -Govt Fds	3%	1,830,200	1,773,700
	R21	Charges for Services -Enterprise Fds	7%	19,045,068	17,854,389
	R30	Building Permits and Fees	1%	56,200	55,500
	R31	Connections Fees	6%	62,000	58,500
	R32	Licenses and other taxes	-5%	34,500	36,500
	R40	Fines and Forfeitures	-9%	32,200	35,500
	R50	Miscellaneous Revenue	13%	610,542	539,283
	R52	Fuel Reimb/Gen Cap Credits	1%	573,181	567,000
	R53	Revenue from Use of Property	-2%	92,200	94,288
	R55	Bond/Loan Proceeds	100%	3,750,000	0
	R60	Interest Income	-22%	619,515	794,922
	R65	Grants	509%	359,299	59,000
	R73	Transfers In	2%	5,359,870	5,230,035
	R80	Library Revenue	-9%	105,800	116,000
	TOTAL REVENUES		**14%**	**43,415,668**	**37,956,460**
EXPENSES	E10	Personnel Services - salaries	3%	7,770,909	7,510,627
	E11	Training	-13%	104,450	120,750
	E12	Benefits-Retirement and Taxes	3%	1,811,530	1,761,560
	E13	Benefits-Health,Life,Clothing	-4%	630,350	658,674
	E20	Professional Services	3%	395,000	381,650
	E25	Administrative Expenses	0%	1,193,472	1,193,480
	E30	Contractual Services	20%	2,515,394	2,093,087
	E31	Utilities	4%	700,900	671,600
	E32	Maint of Bldgs,Eq and Vehicles	-5%	532,925	562,375
	E33	Insurance	9%	702,188	642,035
	E34	Trees	-82%	46,000	250,600
	E35	Purchase Power - IMEA	5%	8,725,221	8,300,000
	E37	Building & Zoning	-12%	40,788	46,500
	E38	Assist other Organizations	-2%	122,509	125,509
	E39	Minor Equipment	80%	573,050	318,750
	E40	Supplies and Materials	5%	1,044,000	991,177
	E41	Fuels	21%	252,200	208,100
	E42	Library	-17%	120,000	144,700
	E70	Utility Tax	2%	435,999	428,750
	E71	Incentives	54%	238,000	154,700
	E80	Bad Debt	13%	265,000	234,500
	Total O & M Expenses (Including Fiber)		**5%**	**28,219,884**	**26,799,124**
	E50	Depr and Amortization		0	0
	E51	Capital	32%	9,345,974	7,063,229
	E61	Prin Retirement	5%	2,307,506	2,201,700
	E62	Int and Fixed Charges Exp	2%	1,107,898	1,086,644
	E63	Other Debt Service Fees	0%	2,000	2,000
	E73	Transfers Out - Reserves	-40%	742,535	1,230,880
	E74	Transfers Out - Bnd Payment	7%	2,123,600	1,979,885
	E75	Transfer to Other Funds	25%	2,528,070	2,018,070
	TOTAL EXPENSES		**10%**	**46,377,467**	**42,381,532**

CASH BALANCE HISTORY

	FUND	EOM 4/30/10	EOM 04/30/11	EOM 01/31/2012
001	GENERAL FUND	2,039,235	2,026,899	2,317,582
004	City Prop Eq Repl-Cash KRC Bond Money Balance	156,805	163,000	166,956
004	City Prop Eq Repl-Cash Tri-Centennial	571	592	606
004	City Prop Eq Repl-Cash Gen Admin	241,978	106,589	119,987
004	City Prop Eq Repl-Cash Fire Dept	381,167	372,589	381,764
004	City Prop Eq Repl-Cash Swim Pool	23,675	174,608	227,852
004	City Prop Eq Repl-Cash Parks, Prog, Comm Bldg	11,072	11,510	23,920
004	City Prop Eq Repl-Cash Gen Fd Reserves	1,685,093	1,745,153	1,688,400
004	City Prop Eq Repl-Cash Police	139,634	316,122	372,609
004	City Prop Eq Repl-Cash Building and Zoning	54,513	183,736	231,986
004	City Prop Eq Repl-Cash Street Division	1,755	303,923	328,740
004	City Prop Eq Repl-Cash Ambulance	275,390	267,956	442,279
004	City Prop Eq Repl-Cash Utili Facility	1,009,780	843,304	1,015,430
004	City Prop Eq Repl-Cash Comm Dev Mitigaton	20,623	33,715	46,662
004	City Prop Eq Repl-Cash Comm Dev 007	25,276	36,604	37,493
004	City Prop Eq Repl-Cash P&R Cemetery Fund 715	-	13,000	(7,000)
006	TIF #1	20,571	87,760	189,214
007	COMM DEV FD 007	123,235	22,157	694
009	PARKS & REC FUND	420,206	333,737	271,157
051	STREET BOND & INT-JR LIEN	1,206,023	963,412	305,088
101	ELECTRIC FUND	774,327	636,219	2,250,737
	ELEC - CUSTOMER DEP	57,857	59,729	60,469
105	ELECTRIC SURPLUS	2,778,490	3,259,798	2,311,206
109	ELEC BOND & INT-JR LIEN	2,140,495	1,877,972	1,208,452
111	FTTP FUND	50,512	14,205	4,059
119	FTTP BOND & INT	837,731	670,639	515,381
120	FTTP BOND RESERVE	-	-	672,325
201	WATER FUND	601,186	518,770	780,234
205	WATER SURPLUS FD	263,640	413,545	436,100
208	WATER ALT.BOND	43,714	-	4
301	SEWER FUND	1,074,520	913,532	892,999
307	SEWER SURPLUS FD	125,541	398,303	441,460
308	WRF - LOAN PAYMENT	73,867	2,297	230,972
401	AMBULANCE FUND	500,919	358,711	483,438
704	IMRF	353,272	374,719	578,054
705	AUDIT FUND	30,124	38,288	42,059
706	LIABILITY INS FD	191,057	168,576	124,809
713	SOLID WASTE FD	294,829	104,872	96,084
716	CEM LAND REPL FD	3,021	2,793	4,997
	TOTALS	18,031,704	17,819,334	19,295,258
008	MFT	63,007	115,134	165,645
050	STREET BOND/INFRASTRUCTURE	4,862,877	352,605	(76,478)
052	2010 STREET BOND CONSTRUCTION	-	-	-
108	ELECTRIC BOND CONSTRUCTION	313,411	67,036	66,648
118	FTTP BOND CONSTRUCTION	7,664,950	3,387,943	569,853
207	WATER DEPR	157,632	-	-
702	POLICE PENSION FUND	7,124,067	7,950,437	7,707,944
717	CEMETERY BOARD OF MANAGERS	693,849	679,411	677,704
602	LIBRARY	546,511	112,442	143,222
801	OPERATING FUND - Pass through accounts	228,331	-	-
802	PAYROLL FUND - Pass through accounts	16,981	15,526	12,837
	TOTAL	39,703,320	30,499,868	28,562,633

CITY OF HIGHLAND
DEBT SERVICE

TOTAL ORIGINAL BOND	As of May 1, 2012 BALANCE REMAINING	PURCHASED	TYPE OF BOND	DUE
$ 6,516,341	$ 2,468,680	1999	IEPA REVOLVING LOAN	03-01-2018
$ 5,395,000	$ 3,415,000	2003	KORTE RECREATION CENTER	10-01-2020
$ 6,250,000	$ 2,235,000	2006	ELECTRIC ALTERNATE REVENUE	01-01-2016
$ 9,680,000	$ 6,910,000	2007	STREET ALTERNATE REVENUE	01-01-2019
$ 8,985,000.00	$ 8,885,000	2010	FTTP REVENUE BONDS	01-01-2032
$ 3,199,367	$ 3,199,367	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
$ 40,025,708	$ 27,113,047		TOTAL	
$ 4,148,100	$ 4,148,100	2012	FTTP REVENUE BONDS SERIES 2012(pending)	

CITY OF HIGHLAND
IEPA REVOLVING LOAN

$6,516,341 1999 IEPA REVOLVING LOAN

expenses in F Y	DUE	PRINCIPAL	INTEREST	TOTAL	REMAINING BALANCE	Interest Rate
12-13	09/01/12	189,881.45	35,672.43	225,553.88	2,278,798.64	2.890%
12-13	03/01/13	192,625.24	32,928.64	225,553.88	2,086,173.40	2.890%
13-14	09/01/13	195,408.67	30,145.21	225,553.88	1,890,764.73	2.890%
13-14	03/01/14	198,232.33	27,321.55	225,553.88	1,692,532.40	2.890%
14-15	09/01/14	201,096.79	24,457.09	225,553.88	1,491,435.61	2.890%
14-15	03/01/15	204,002.64	21,551.24	225,553.88	1,287,432.97	2.890%
15-16	09/01/15	206,950.47	18,603.41	225,553.88	1,080,482.50	2.890%
15-16	03/01/16	209,940.91	15,612.97	225,553.88	870,541.59	2.890%
16-17	09/01/16	212,974.55	12,579.33	225,553.88	657,567.04	2.890%
16-17	03/01/17	216,052.04	9,501.84	225,553.88	441,515.00	2.890%
17-18	09/01/17	219,173.99	6,379.89	225,553.88	222,341.01	2.890%
17-18	03/01/18	222,341.01	3,212.87	225,553.88	(0.00)	2.890%
	TOTAL	$ 2,468,680.09	$ 237,966.47	$ 2,706,646.56		

CITY OF HIGHLAND
KORTE RECREATION CENTER

$5,395,000 2003 KRC ALTERNATE REVENUE BOND

expenses in F Y	DUE	PRINCIPAL	INTEREST	TOTAL	REMAINING BALANCE	Interest Rate
12-13	10/01/12	320,000.00	69,042.50	389,042.50	3,095,000.00	3.500%
12-13	04/01/13		63,442.50	63,442.50	3,095,000.00	
13-14	10/01/13	330,000.00	63,442.50	393,442.50	2,765,000.00	3.625%
13-14	04/01/14		57,461.25	57,461.25	2,765,000.00	
14-15	10/01/14	345,000.00	57,461.25	402,461.25	2,420,000.00	3.750%
14-15	04/01/15		50,992.50	50,992.50	2,420,000.00	
15-16	10/01/15	360,000.00	50,992.50	410,992.50	2,060,000.00	4.000%
15-16	04/01/16		43,792.50	43,792.50	2,060,000.00	
16-17	10/01/16	375,000.00	43,792.50	418,792.50	1,685,000.00	4.100%
16-17	04/01/17		36,105.00	36,105.00	1,685,000.00	
17-18	10/01/17	395,000.00	36,105.00	431,105.00	1,290,000.00	4.150%
17-18	04/01/18		27,908.75	27,908.75	1,290,000.00	
18-19	10/01/18	410,000.00	27,908.75	437,908.75	880,000.00	4.250%
18-19	04/01/19		19,196.25	19,196.25	880,000.00	
19-20	10/01/19	430,000.00	19,196.25	449,196.25	450,000.00	4.350%
19-20	04/01/20		9,843.75	9,843.75	450,000.00	
20-21	10/01/20	450,000.00	9,843.75	459,843.75	-	4.375%
	TOTAL	$ 3,415,000.00	$ 686,527.50	$ 4,101,527.50		

CITY OF HIGHLAND
ELECTRIC CONSTRUCTION BOND 2006

$6,250,000 2006 ELECTRIC SYSTEM ALTERNATE REVENUE BOND

expenses in F Y	DUE	PRINCIPAL	INTEREST	TOTAL	REMAINING BALANCE	Interest Rate
FY					6,250,000.00	
12-13	7/1/2012		43,968.75	43,968.75	2,235,000.00	
12-13	1/1/2013	600,000.00	43,968.75	643,968.75	1,635,000.00	3.90%
13-14	7/1/2013		32,268.75	32,268.75	1,635,000.00	
13-14	1/1/2014	600,000.00	32,268.75	632,268.75	1,035,000.00	3.90%
14-15	7/1/2014		20,568.75	20,568.75	1,035,000.00	
14-15	1/1/2015	525,000.00	20,568.75	545,568.75	510,000.00	3.95%
15-16	7/1/2015		10,200.00	10,200.00	510,000.00	
15-16	1/1/2016	510,000.00	10,200.00	520,200.00	-	4.00%
	TOTAL	$ 2,235,000.00	$ 214,012.50	$ 2,449,012.50		

CITY OF HIGHLAND
STREET CONSTRUCTION BOND

$9,680,000 2007 STREET BOND ALTERNATE REVENUE BOND

expenses in F Y	DUE	PRINCIPAL	INTEREST	TOTAL	REMAINING BALANCE	Interest Rate
FY					9,680,000.00	
12-13	7/1/2012		133,975.01	133,975.01	6,910,000.00	
12-13	1/1/2013	880,000.00	133,975.01	1,013,975.01	6,030,000.00	3.88%
13-14	7/1/2013		116,925.01	116,925.01	6,030,000.00	
13-14	1/1/2014	935,000.00	116,925.01	1,051,925.01	5,095,000.00	3.88%
14-15	7/1/2014		98,809.38	98,809.38	5,095,000.00	
14-15	1/1/2015	1,000,000.00	98,809.38	1,098,809.38	4,095,000.00	3.88%
15-16	7/1/2015		79,434.38	79,434.38	4,095,000.00	
15-16	1/1/2016	1,060,000.00	79,434.38	1,139,434.38	3,035,000.00	3.88%
16-17	7/1/2016		58,896.88	58,896.88	3,035,000.00	
16-17	1/1/2017	1,125,000.00	58,896.88	1,183,896.88	1,910,000.00	3.88%
17-18	7/1/2017		37,100.00	37,100.00	1,910,000.00	
17-18	1/1/2018	1,160,000.00	37,100.00	1,197,100.00	750,000.00	3.88%
18-19	7/1/2018		14,625.00	14,625.00	750,000.00	
18-19	1/1/2019	750,000.00	14,625.00	764,625.00	-	3.90%
	TOTAL	$ 6,910,000.00	$ 1,079,531.32	$ 7,989,531.32		

CITY OF HIGHLAND
FTTP BOND CONSTRUCTION

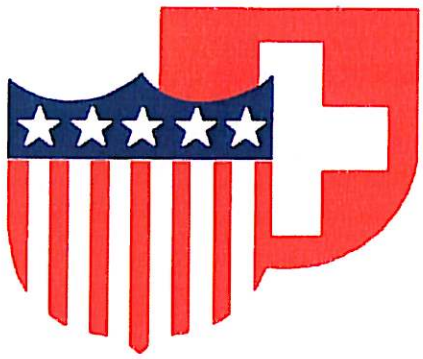
$8,985,000 2010 FTTP BUILD AMERICA BOND

expenses in F Y	DUE	PRINCIPAL	INTEREST	TOTAL	REMAINING BALANCE
FY					
12-13	7/1/2012		146,670.47	146,670.47	8,885,000.00
12-13	1/1/2013	125,000.00	146,670.47	271,670.47	8,760,000.00
13-14	7/1/2013		145,908.75	145,908.75	8,760,000.00
13-14	1/1/2014	175,000.00	145,908.75	320,908.75	8,585,000.00
14-15	7/1/2014		144,629.06	144,629.06	8,585,000.00
14-15	1/1/2015	285,000.00	144,629.06	429,629.06	8,300,000.00
15-16	7/1/2015		142,081.87	142,081.87	8,300,000.00
15-16	1/1/2016	315,000.00	142,081.87	457,081.87	7,985,000.00
16-17	7/1/2016		138,754.69	138,754.69	7,985,000.00
16-17	1/1/2017	385,000.00	138,754.69	523,754.69	7,600,000.00
17-18	7/1/2017		134,125.06	134,125.06	7,600,000.00
17-18	1/1/2018	395,000.00	134,125.06	529,125.06	7,205,000.00
18-19	7/1/2018		128,990.06	128,990.06	7,205,000.00
18-19	1/1/2019	410,000.00	128,990.06	538,990.06	6,795,000.00
19-20	7/1/2019		123,260.31	123,260.31	6,795,000.00
19-20	1/1/2020	425,000.00	123,260.31	548,260.31	6,370,000.00
20-21	7/1/2020		116,906.56	116,906.56	6,370,000.00
20-21	1/1/2021	435,000.00	116,906.56	551,906.56	5,935,000.00
21-22	7/1/2021		109,979.19	109,979.19	5,935,000.00
21-22	1/1/2022	450,000.00	109,979.19	559,979.19	5,485,000.00
22-23	7/1/2022		102,520.44	102,520.44	5,485,000.00
22-23	1/1/2023	465,000.00	102,520.44	567,520.44	5,020,000.00
23-24	7/1/2023		94,586.37	94,586.37	5,020,000.00
23-24	1/1/2024	480,000.00	94,586.37	574,586.37	4,540,000.00
24-25	7/1/2024		86,162.37	86,162.37	4,540,000.00
24-25	1/1/2025	500,000.00	86,162.37	586,162.37	4,040,000.00
25-26	7/1/2025		77,224.87	77,224.87	4,040,000.00
25-26	1/1/2026	515,000.00	77,224.87	592,224.87	3,525,000.00
26-27	7/1/2026		67,851.87	67,851.87	3,525,000.00
26-27	1/1/2027	535,000.00	67,851.87	602,851.87	2,990,000.00
27-28	7/1/2027		57,854.06	57,854.06	2,990,000.00
27-28	1/1/2028	555,000.00	57,854.06	612,854.06	2,435,000.00
28-29	7/1/2028		47,482.50	47,482.50	2,435,000.00
28-29	1/1/2029	575,000.00	47,482.50	622,482.50	1,860,000.00
29-30	7/1/2029		36,270.00	36,270.00	1,860,000.00
29-30	1/1/1930	595,000.00	36,270.00	631,270.00	1,265,000.00
30-31	7/1/1930		24,667.50	24,667.50	1,265,000.00
30-31	1/1/1931	620,000.00	24,667.50	644,667.50	645,000.00
31-32	7/1/1931		12,577.50	12,577.50	645,000.00
31-32	1/1/1932	645,000.00	12,577.50	657,577.50	-
	TOTAL	8,885,000.00	3,877,007.00	12,762,007.00	

CITY OF HIGHLAND
2010 STREET BOND ALTERNATE REVENUE SERVICE
(ALL PAYMENTS DUE JANUARY 1 WITH FIRST PAYMENT DUE 1/1/2020)

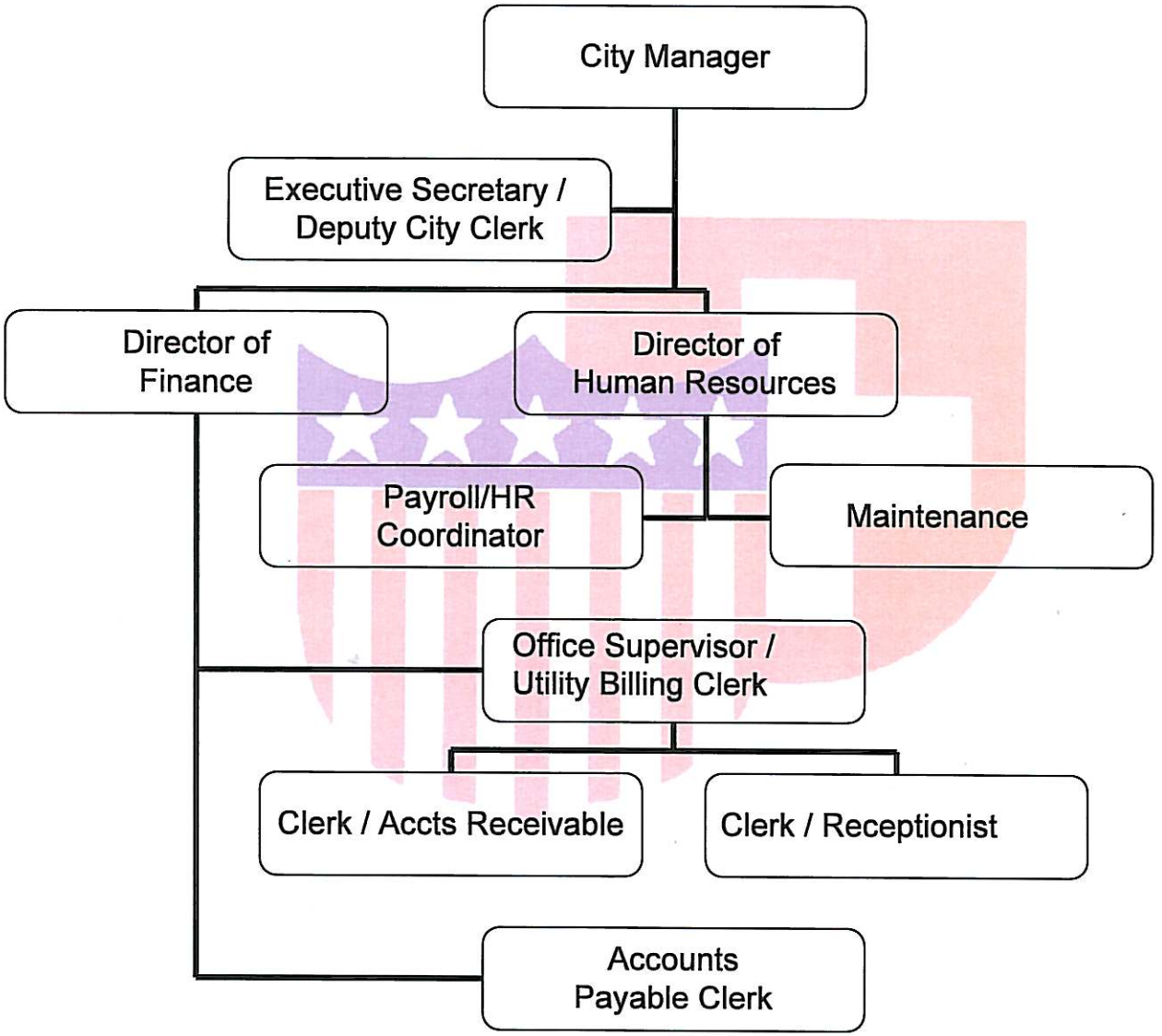
expenses in F Y	DUE	PRINCIPAL	INTEREST	TOTAL	REMAINING BALANCE
FY					
12-13	1/1/2013				3,199,366.60
13-14	1/1/2014				3,199,366.60
14-15	1/1/2015				3,199,366.60
15-16	1/1/2016				3,199,366.60
16-17	1/1/2017				3,199,366.60
17-18	1/1/2018				3,199,366.60
18-19	1/1/2019				3,199,366.60
19-20	1/1/2020	381,786.70	153,213.30	535,000.00	2,817,579.90
20-21	1/1/2021	362,922.60	172,077.40	535,000.00	2,454,657.30
21-22	1/1/2022	341,035.75	193,964.25	535,000.00	2,113,621.55
22-23	1/1/2023	324,477.50	210,522.50	535,000.00	1,789,144.05
23-24	1/1/2024	306,260.75	228,739.25	535,000.00	1,482,883.30
24-25	1/1/2025	286,337.35	248,662.65	535,000.00	1,196,545.95
25-26	1/1/2026	270,763.50	264,236.50	535,000.00	925,782.45
26-27	1/1/2027	253,627.45	281,372.55	535,000.00	672,155.00
27-28	1/1/2028	237,775.40	297,224.60	535,000.00	434,379.60
28-29	1/1/2029	223,223.40	311,776.60	535,000.00	211,156.20
29-30	1/1/1930	211,156.20	323,843.80	535,000.00	(0.00)
	TOTAL	3,199,366.60	2,361,789.60	5,350,000.00	

CITY OF HIGHLAND



GENERAL ADMINISTRATION

General Administration



City of Highland

General Administration

Kelly Korte, Director of Finance
Lisa Schoeck, Director of Human Resources

2012-2013 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Continue to set aside at least 3% of revenue for capital replacements and at least 2% for cash reserves.
- Continue to utilize all available personnel resources with cross training to keep revenue dedicated to personnel less than 35%.
- Revenue dedicated to O&M Expenses will not exceed 60%.

Major Initiatives

- Continue to prepare the majority of the Annual Financial Reports, having the auditing firm review, in order to reduce auditing costs.
- Continue working with the City's Loss Prevention Provider to develop a cost/containment plan to reduce work related accident exposure and reduce worker's compensation costs.
- Continue working with the Health Insurance Carriers, and Brokers to reduce or maintain our health insurance costs over the long term with various Health & Wellness Programs.
- Complete review of proposals for City's P&C and Worker's Compensation Coverage's. The purpose would be to reduce related insurance costs for the City improving the bottom line as well as improved customer service.
- Continue to offer the best possible customer service for our residents and city personnel.

GENERAL ADMINISTRATION

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Property / Replacement Tax		$ 645,338	$ 645,243	651,695	658,212	664,795	671,442
Sales Tax		92,000	77,050	77,821	78,599	79,385	80,179
Income Tax		36,000	36,800	37,168	37,540	37,915	38,294
Telecommunications Tax		15,000	15,000	15,150	15,302	15,455	15,609
Auto Rental Tax		4,500	4,600	4,646	4,692	4,739	4,787
Hotel Tax		60,000	60,000	60,600	61,206	61,818	62,436
Administration Fees		1,165,630	1,165,630	1,177,286	1,189,059	1,200,950	1,212,959
Parks Allocation		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Rental / Leases		62,088	60,000	60,000	60,000	60,000	60,000
Interest Income		60,000	55,000	55,550	56,106	56,667	57,233
Operating Transfers In		0	0	0	0	0	0
Misc Revenues		18,300	18,300	18,483	18,668	18,855	19,043
Total Revenues Projected		1,858,856	1,837,623	1,858,399	1,879,383	1,900,577	1,921,983
Operating Transfers Out		(448,775)	(452,490)	(450,910)	(453,460)	(454,790)	(454,900)
Revenue for Operations		$ 1,410,081	$ 1,385,133	$ 1,407,489	$ 1,425,923	$ 1,445,787	$ 1,467,083
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,198,569	1,177,363	1,196,366	1,212,035	1,228,919	1,247,020
Capital Expenditures Allocation	10%	141,008	138,513	140,749	142,592	144,579	146,708
Cash Reserve & Equip Repl Allocation	5%	70,504	69,257	70,374	71,296	72,289	73,354
Operating & Maintenance:							
Personnel		$ 634,384	$ 636,100	$ 648,822	$ 661,798	$ 675,034	$ 688,535
Professional		110,000	105,000	91,100	92,922	94,780	96,676
Contractual		247,900	274,000	279,480	285,070	290,771	296,586
Supplies		54,150	57,700	58,854	60,031	61,232	62,456
Total O&M Projected		$ 1,046,434	$ 1,072,800	$ 1,078,256	$ 1,099,821	$ 1,121,818	$ 1,144,254
Equipment Reserve Transfer In-Minor Eq		0					
85% Revenue Allocation - O&M		1,198,569	1,177,363	1,196,366	1,212,035	1,228,919	1,247,020
O&M Excess (Deficit) vs 85 % allocation		$ 152,135	$ 104,563	$ 118,110	$ 112,214	$ 107,101	$ 102,767
Capital Projection		95,000	0	75,000	0	0	0
Capital Reserve Transfer In from 004		0	0	0	0	0	0
10% Revenue Allocation - Capital		141,008	138,513	140,749	142,592	144,579	146,708
Capital Funding Excess (Deficit) vs 10% allocation		$ 46,008	$ 138,513	$ 65,749	$ 142,592	$ 144,579	$ 146,708
Transfer to Reserves for Gen Admin & Comm Dev		267,350	312,070	254,000	326,000	323,000	322,000
3% Revenue Allocation - Equip Repl		42,302	41,554	42,225	42,778	43,374	44,012
2% Revenue Allocation - Cash Reserve		28,202	27,703	28,150	28,518	28,916	29,342
Cash Reserve Excess (Deficit)		$ 196,846	$ 242,813	$ 183,626	$ 254,704	$ 250,711	$ 248,646
Cash Expenditures		1,141,434	1,072,800	1,153,256	1,099,821	1,121,818	1,144,254
Transfers Out		716,125	764,560	704,910	779,460	777,790	776,900
Total Expenditures & Transfers Projected		$ 1,857,559	$ 1,837,360	$ 1,858,166	$ 1,879,281	$ 1,899,608	$ 1,921,154
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 1,297	$ 263	$ 233	$ 102	$ 970	$ 829

GENERAL ADMINISTRATION'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 60%						
Actual Revenue Dedicated to O&M	56.3%	58.4%	58.0%	58.5%	59.0%	59.5%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	32.7%	33.1%	33.1%	33.1%	33.0%	33.0%
Revenue Dedicated to Personnel Costs will not exceed 35%						
Actual Revenue Dedicated to Personnel Costs	34.1%	34.6%	34.9%	35.2%	35.5%	35.8%

GENERAL ADMINSTRATION

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
001-011-4-311-10	Property Tax-General	617,725.94	623,204.46	460,200.56	608,206.00	608,206.00	
001-011-4-312-10	Replacement Tax-General	37,132.44	46,817.58	25,358.22	37,132.00	37,037.00	
001-011-4-313-10	Sales Tax	89,722.94	92,688.97	46,133.88	92,000.00	77,050.00	allocated $15,000 to fire dept
001-011-4-313-11	Hotel/Motel Tax	57,463.28	58,988.81	28,588.86	60,000.00	60,000.00	
001-011-4-314-15	Sales Tx Alloc - Gen >Krc		-	-			
001-011-4-314-16	Tax Allocation - Gen >Prks	(300,000.00)	(300,000.00)	(150,000.00)	(300,000.00)	(300,000.00)	
001-011-4-315-10	State Income Tax	22,262.62	38,105.13	16,249.55	36,000.00	36,800.00	
001-011-4-321-11	Simplified Muni Telecom Tx	16,505.27	15,048.24	7,870.10	15,000.00	15,000.00	
001-011-4-321-21	Auto Rental Tax	4,315.84	6,322.86	2,760.26	4,500.00	4,600.00	
001-011-4-341-10	Misc General Admin	68,718.38	8,887.64	28,745.72	15,000.00	15,000.00	
001-011-4-341-11	Minutes Of Council Mtgs	-	-				
001-011-4-341-20	Admin Rev-Frm Electric	656,700.00	656,700.00	334,920.00	669,840.00	669,840.00	
001-011-4-341-21	Admin Rev From Water	184,884.00	184,884.00	94,296.00	188,590.00	188,590.00	
001-011-4-341-22	Admin Rev From Sewer	145,644.00	145,644.00	74,280.00	148,560.00	148,560.00	
001-011-4-341-23	Admin Rev From Ambulance	37,536.00	37,536.00	19,146.00	38,290.00	38,290.00	
001-011-4-341-25	Admin Rev From Solid Waste	117,996.00	117,996.00	60,174.00	120,350.00	120,350.00	
001-011-4-341-30	Admin Rev From Swim Pool	-	-	-			
001-011-4-343-11	Rental/Lease Revenue Gen.	69,384.75	59,688.00	29,004.00	62,088.00	60,000.00	
001-011-4-361-10	Interest Income	83,215.53	61,064.39	34,784.34	60,000.00	55,000.00	
001-011-4-371-15	Grants	5,250.00	-				
001-011-4-371-16	Loan Proceeds	-	-				
001-011-4-371-42	Donations-Good Samaritan	3,349.70	3,658.34	1,697.63	3,300.00	3,300.00	
001-011-4-371-90	Overpayments		-	-			
001-011-4-381-21	From City Prop/Eq/Reserves		265,201.00				
001-011-4-381-80	From Electric		-	-			
TOTAL REVENUE		1,917,806.69	2,142,435.42	1,114,209.12	1,858,856.00	1,837,623.00	
001-011-5-110-00	Regular Salaries	552,035.83	577,371.96	295,560.57	565,600.00	570,000.00	
001-011-5-120-00	Overtime	2,616.23	43.30	-	2,800.00	1,000.00	
001-011-5-130-00	Benefits - Health & Life	56,684.86	65,332.77	24,929.91	63,884.00	63,000.00	
001-011-5-131-00	Benefits - Other	3,138.16	-	2,000.00	2,000.00	2,000.00	
001-011-5-160-00	Unemployment Ins	-	-				
001-011-5-170-00	Salary/Car Allowance	78.03	77.97	37.56	100.00	100.00	
001-011-5-220-00	Legal / Attorney Fees	100,700.35	77,805.91	49,054.17	85,000.00	90,000.00	
001-011-5-230-00	Engineering / Consulting	1,137.50	-	10,152.50	16,000.00	5,000.00	
001-011-5-240-00	Training And Travel	12,774.54	15,044.40	8,105.87	9,000.00	10,000.00	
001-011-5-310-00	Telephone / Communications	5,695.75	5,569.23	3,072.60	10,500.00	7,000.00	
001-011-5-320-00	Postage	34,386.24	38,829.96	18,259.43	35,000.00	36,000.00	
001-011-5-330-00	Utilities	12,707.23	14,020.35	4,855.45	12,000.00	12,000.00	
001-011-5-340-00	Rentals And Leases	1,303.00	1,303.00	432.00	2,000.00	1,500.00	
001-011-5-350-00	Insurance	1,966.07	5,136.61	1,000.00	5,500.00	6,000.00	
001-011-5-360-00	Equipment Maint And Repair	6,969.02	7,066.39	4,751.76	6,300.00	8,000.00	
001-011-5-360-10	Vehicle Maint/Repair	615.25	221.91	989.83	1,500.00	2,500.00	
001-011-5-370-00	Transportation Reimburse	-	-	-	100.00	-	
001-011-5-380-00	Building Maintenance	8,022.45	21,229.77	6,921.88	20,000.00	38,000.00	restrooms exhaust fans and stain building exterior
001-011-5-390-00	Other Contractual Services	56,388.00	59,910.27	33,581.77	72,000.00	70,000.00	
001-011-5-390-31	Tourism & Convention	14,395.75	21,797.00	32,458.46	36,000.00	36,000.00	see breakdown attached
001-011-5-390-32	Chamber Of Commerce	24,000.00	24,000.00	12,000.00	24,000.00	24,000.00	
001-011-5-390-37	Utility Assist.To Agencies	-	-				
001-011-5-390-50	Contractual/Technological	17,355.62	25,990.54	15,184.43	23,000.00	33,000.00	
001-011-5-410-00	Office Supplies	4,811.30	3,806.51	2,567.68	4,000.00	4,000.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,507.13	1,951.30	1,134.88	1,600.00	2,400.00	
001-011-5-430-00	Operating Supplies	16,859.96	16,937.36	11,000.89	17,000.00	22,000.00	
001-011-5-440-00	Safety & Uniform Supplies	3,864.00	5,091.00	-	6,000.00	3,000.00	
001-011-5-450-00	Maint/Repair Supplies	595.47	568.89	36.07	500.00	250.00	
001-011-5-460-00	Vehicle Maint Supplies	46.25	65.94	4.29	50.00	50.00	
001-011-5-470-00	Minor Equipment	8,467.83	38,394.38	5,742.42	25,000.00	26,000.00	includes Copier/Scanner for Lana
001-011-5-510-00	Land	-	-	-			
001-011-5-520-00	Buildings & Structures	-	-	-			
001-011-5-530-00	Equipment	-	-	-			
001-011-5-550-00	Other Capital Improvements	-	-	17,320.00	95,000.00		
001-011-5-595-00	Depreciation Expenses	110,969.74	114,921.61	-			
001-011-5-730-30	Transfer to Gen Fd Reserve	-	-	-			
001-011-5-730-48	Trans to City Prop/Eq/Reserves	182,000.00	85,000.00	60,280.00	60,280.00	105,000.00	
001-011-5-730-54	Trans to Comm Dev Reserve	207,070.00	207,070.00	207,070.00	207,070.00	207,070.00	
001-011-5-730-58	Transfer To Rec Facility	458,100.00	453,500.00	360,000.00	448,775.00	452,490.00	
001-011-5-730-59	Transfer to Water Distribution						
001-011-5-730-60	Transfer to Electric Fund						
001-011-5-730-61	Transfer to Library Endowment	-	265,200.09				
001-011-5-810-00	Bad Debt						
001-011-5-810-10	Non-Billable Write Offs						
001-011-5-812-00	Voided Checks			-			
TOTAL EXPENSES		1,907,261.56	2,153,258.42	1,188,504.42	1,857,559.00	1,837,360.00	
REVENUE OVER EXPENSES		10,545.13	(10,823.00)	(74,295.30)	1,297.00	263.00	

City of Highland, Illinois

General Administration

'12/'13 thru '16/'17

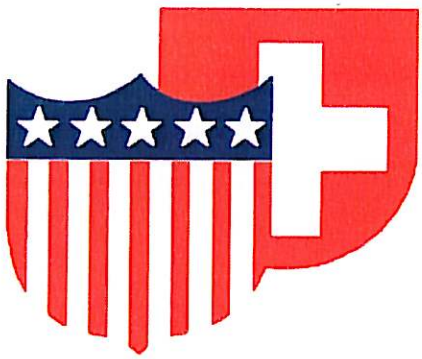
PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Building Maint 380.00								
Carpet / Tile Lobby and west side of City Hall	GEN-1	0			20,000			*20,000*
Building Maint-Clean / stain exterior	GENAD-002	0	20,000				20,000	*40,000*
Heating / Cooling Systems	GENAD-004	0			10,000			*10,000*
Replace Front Doors	GENAD-010	0				30,000		*30,000*
Building Maint 380.00 Total			**20,000**		**30,000**	**30,000**	**20,000**	***100,000***
Buildings/Structures 520.00								
Roof Replacement / Guttering	GENAD-015	0		60,000				*60,000*
Buildings/Structures 520.00 Total				**60,000**				***60,000***
Equipment 530.00								
Council Room Upgrade-Sound Equip if needed	GENAD-005	0		15,000				*15,000*
Equipment 530.00 Total				**15,000**				***15,000***
Minor Equipment 470.00								
Office Equipment	GENAD-003	0	5,000	5,000	5,000	5,000		*20,000*
Municipal Software/Technology Eq and licensing	GENAD-008	0	10,000	10,000	10,000	10,000		*40,000*
Replace Council Laptops (6)	GENAD012	0				9,000		*9,000*
Minor Equipment 470.00 Total			**15,000**	**15,000**	**15,000**	**24,000**		***69,000***
GRAND TOTAL			**35,000**	**90,000**	**45,000**	**54,000**	**20,000**	***244,000***

REQUEST FOR HOTEL/MOTEL TAX

Budget Year >	Budget 2011-2012	Voted on	Paid on	Budget 2012-2013	Voted on	Paid on
Total estimated revenue	$ 60,000			$ 60,000		
Chamber of Commerce	$ (24,000)			$ (24,000)		
Balance for other projects	$ 36,000			$ 36,000		
Gun Show + 2 ads - January	$ 1,000			$ 1,500		
Swap Meet - Dick Connor	$ 500	2/6/2012	2/22/12	$ 500		
Miscellaneous	$ 300			$ 300		
Kuhn Productions - speedway						
Fireworks Display - see below						
Marketing KRC	$ 1,500	advertising paid		$ 1,500		
Hardroad Summer Play	$ -			$ -		
Tourism Bureau SW IL	$ 5,000	3/21/11	6/3/11	$ 4,500		
Farmers Market	$ 5,000	advertising paid		$ 5,000		
Art in the Park-Highland Arts Council	$ 8,000	1/17/11	6/3/11	$ 8,000		
Blacktwig Consultants				$ 13,500		
175th Anniversary - Sept 2012	$ 13,500					
C of C (Billboard Changes)	$ 1,200			$ 1,200		
Total Other	$ 36,000			$ 36,000		
Balance	$ -			$ -		
Taylor Studios						
voted on in July 2011	$ 17,000					
need budget amendment to include these funds						
	$ 53,000					

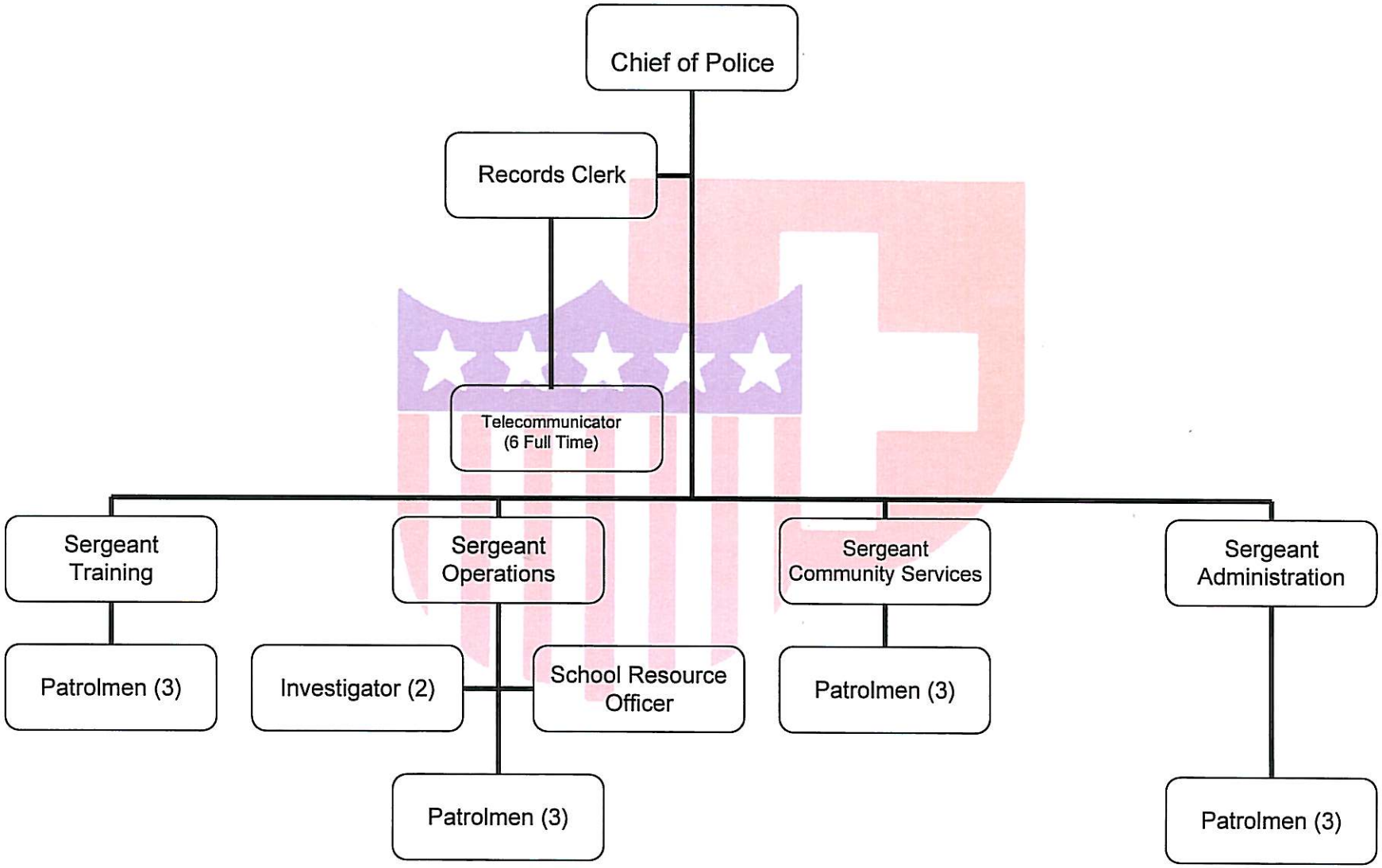
CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department

Police Department



City of Highland

Police Department

Terry Bell, Police Chief

2012-2013 Budget Goals

Introduction and Statement of Budgetary Goals

The Highland Police Department if a full service police department which currently consists of twenty-eight full time employees. This includes a Chief of Police, four Sergeants, twelve Patrol Officers, two Detectives, an Operations Manager, and six Telecommunicators. The Police Department also employs five part-time school Crossing Guards. The Deputy Chief of Police, Administrative Assistant, School Resource Officer, and the Community Service Officer positions are currently vacant.

While the police department provides a wide range of services to the City of Highland in regards to law enforcement and related areas, the department also provides emergency EMS and Fire dispatch services for the Highland Fire Department as well as neighboring communities and unincorporated areas. The Police Department augments its ability to suppress and investigate crime through the department's cooperation with the St. Louis Metropolitan Major Case Squad, The Child Death Investigation Task Force, and the Mobile Field Force through the Illinois Law Enforcement Alarm System (ILEAS). The Policed Department has investigators and officers specifically assigned to these units on an "as needed" basis. The Police Department also utilizes other organizations such as the Illinois State Police, Madison County Sheriff's Office, FBI, DEA, ATF and other local law enforcement agencies as the need presents itself.

Along with its law enforcement obligation the Highland Police Department is tasked with emergency management responsibilities. This calls for coordination with Madison County Emergency Management, Illinois Emergency Management Agency, and the Federal Emergency Management Agency. The purpose of emergency management is to 1) mitigate loss of life, injuries, and damage to property; 2) respond to; and 3) recovery of natural, technological, human error, or terrorist created catastrophes.

The police facility is located at 820 Mulberry which is accessed by residential streets which feed off Broadway and Walnut. The facility was constructed in 1982 for a staff of approximately seventeen employees. There are two report writing stations throughout the facility for officers to meet with residents and/or complete reports. The current police vehicle fleet consists of six marked patrol vehicles, one Community Service vehicle, two administrative vehicles, two detective vehicles, a patrol water craft, and a command post vehicle and trailer.

The Police Department attained several budgetary accomplishments over the 2011-12 fiscal budget year:

- Implemented a computer-replacement system to reduce maintenance costs and improve productivity.
- Began the process of replacing the in-car patrol computers with more cost – efficient models. The efficiency has increased dramatically while reducing the cost-per-unit from $6000 to $2000.
- The mobile cellular service was transferred to a less expensive provider. Connectivity issues have reduced as well.
- O&M costs per capita goal was $232. We accomplished $225.
- O&M costs per service call goal was $225. We accomplished $222.

2012-2013 Budget Goals:

- Continue to provide the highest level of police service and remain fiscally responsible.

- Continue to meet the ever growing unfunded mandates directed by the State and Federal Government as they relate to law enforcement, emergency management and homeland security.

- Address facility needs as they arise. A preventative maintenance schedule is being formulated to further reduce costs. This will include filter changes, greasing point inspections, and wiring inspections.

- Maintain quality of equipment. The Highland Police Department has been fortunate in that it has been provided many of the most current tools available to law enforcement especially in regards to officer safety. The department needs to continually assess the condition of current equipment and consider timely replacement with financial soundness, such as the replacement of police vehicles before major and timely repairs occur. There must also give consideration towards new innovative products that should be evaluated as to its related service to the police department. The Police Department will continue to have digital video recording devices placed into the squad cars to replace the current out of date systems. We are anticipating the need to replace two patrol vehicles.

- Replace the existing digital recording system that is out-of-date and no longer supported for maintenance because of increased technological requirements.

- Continue to explore funding alternatives such as grants for equipment and programs. Crime-related grants are difficult to get awarded, but rural/interoperable/community grants show promise.

The Highland Police Department will continue its "community commitment" vision and strive to increase professional standards and service.

POLICE DEPARTMENT BUDGET PROJECTIONS

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Property / Replacement Tax		$ 159,673	$ 161,762	164,997	168,297	171,663	175,096
Sales Tax		1,357,000	1,357,000	1,397,710	1,439,641	1,482,831	1,527,315
Income Tax		531,000	542,800	559,084	575,857	593,132	610,926
Telecommunications Tax		221,250	221,250	227,888	234,724	241,766	249,019
Fines		35,500	32,200	33,166	34,161	35,186	36,241
Grants		0	1,000	1,000	1,000	1,000	1,000
Overtime / SRO Reimbursement		37,590	0	0	0	0	0
Misc Revenues		30,500	37,300	38,419	39,572	40,759	41,981
Operating Transfer In							
Total Revenues Projected		2,372,513	2,353,312	2,422,264	2,493,252	2,566,336	2,641,580
Revenue Allocation:							
Operating & Maintenance Allocation	95%	2,253,887	2,235,646	2,301,151	2,368,589	2,438,019	2,509,501
Capital Expenditures Allocation	3%	71,175	70,599	72,668	74,798	76,990	79,247
Cash Reserve & Equip Repl Allocation	2%	47,450	47,066	48,445	49,865	51,327	52,832
Operating & Maintenance:							
Personnel		1,990,548	2,000,884	2,060,911	2,122,738	2,186,420	2,252,013
Professional		35,000	37,000	38,110	39,253	40,431	41,644
Contractual		133,400	122,625	126,304	130,093	133,996	138,016
Supplies		93,300	93,000	95,790	98,664	101,624	104,672
Total O&M Projected		2,252,248	2,253,509	2,321,114	2,390,748	2,462,470	2,536,344
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		2,253,887	2,235,646	2,301,151	2,368,589	2,438,019	2,509,501
O&M Excess (Deficit)		1,639	(17,863)	(19,964)	(22,159)	(24,451)	(26,844)
Capital Projection		65,000	73,000	65,000	65,000	5,065,000	65,000
Capital Reserve Transfer In from 004		0	0				
Revenue Allocation - Capital		71,175	70,599	72,668	74,798	76,990	79,247
Capital Funding Excess (Deficit)		6,175	(2,401)	7,668	9,798	(4,988,010)	14,247
Transfer to Reserves 004		55,000	26,500	36,000	37,500	0	40,000
3% Revenue Allocation - Equip Repl		28,470	28,240	29,067	29,919	30,796	31,699
2% Revenue Allocation - Cash Reserve		18,980	18,826	19,378	19,946	20,531	21,133
Cash Reserve Excess (Deficit)		7,550	(20,566)	(12,445)	(12,365)	(51,327)	(12,832)
Cash Expenditures		2,317,248	2,326,509	2,386,114	2,455,748	7,527,470	2,601,344
Transfers Out		55,000	26,500	36,000	37,500	0	40,000
Total Expenditures & Transfers Projected		2,372,248	2,353,009	2,422,114	2,493,248	7,527,470	2,641,344
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 265	$ 303	$ 149	$ 4	$(4,961,134)	$ 235

POLICE DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	94.9%	95.8%	95.8%	95.9%	96.0%	96.0%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	2.7%	3.1%	2.7%	2.6%	197.4%	2.5%
Revenue Dedicated to Personnel Costs will not exceed 85%						
Actual Revenue Dedicated to Personnel Costs	83.9%	85.0%	85.1%	85.1%	85.2%	85.3%
O&M Costs per Capita will not exceed $230	$227	$227				
O&M Cost per Service Call will not exceed $200	$185	$198				
Number of Sworn Officers per Capita will not exceed 525	519	496				
Number of Sworn Officers per 1,000 population will not exceed 2.54	2.02	2.02				
Per Capita	9,919	9,919				
Number of Service Calls	12,188	11,356				
Number of Sworn Officers Including Chief	20	20				

POLICE DEPARTMENT

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
001-012-4-311-11	P.Tax-Police	139,125.38	140,363.48	103,647.14	136,983.00	136,983.00	
001-012-4-311-17	P.Tax-Crossing Guards	15,768.08	15,907.60	7,877.14	10,290.00	12,411.00	
001-012-4-312-11	R.Tax-Police	11,664.64	14,703.81	7,953.76	11,650.00	11,620.00	
001-012-4-312-17	R.Tax-Crossing Guards	738.75	933.94	513.72	750.00	748.00	
001-012-4-313-10	Sales Tax	1,323,413.49	1,367,162.39	680,474.77	1,357,000.00	1,357,000.00	
001-012-4-315-10	State Income Tax	328,373.83	562,050.36	239,680.60	531,000.00	542,800.00	
001-012-4-321-11	Simplified Muni Telecom Tx	243,452.61	221,961.43	116,084.03	221,250.00	221,250.00	
001-012-4-321-50	License-Liquor Peddler Etc	11,396.40	11,235.00	10,031.00	10,000.00	10,000.00	
001-012-4-321-52	Pet Tags Only	1,040.00	900.00	357.00	500.00	500.00	
001-012-4-342-09	Misc Code Enforcement	944.06	-	-			
001-012-4-342-10	Misc Police	18,818.30	37,197.92	16,085.07	20,000.00	25,000.00	
001-012-4-342-39	DUI Fine Money	3,178.00	2,910.00	1,042.00	2,000.00	2,000.00	
001-012-4-342-40	Drug Seizure Rev-Federal	-	-	-			
001-012-4-342-41	Drug Seizure Rev-State	945.00	36.00	-			
001-012-4-342-44	Donations - Police Dept	1,950.00	500.00	1,800.00		1,800.00	
001-012-4-342-45	Overtime/Sro Reimbursement	61,260.81	45,090.58	8,654.86	37,590.00	-	not funded by school district any longer
001-012-4-346-20	Gain on Sale of Asset	2,000.00	-	-			
001-012-4-351-10	Fines & Penalties Police	44,030.82	31,268.72	14,539.65	33,000.00	30,000.00	
001-012-4-351-12	Pet Impoundment Fees	1,615.00	540.00	-	500.00	200.00	
001-012-4-361-51	Int-Drug Seizure-Federal	-	-	-			
001-012-4-361-52	Int-Drug Seizure-State	149.00	-	-			
001-012-4-371-15	Grants	3,200.00	1,000.00	1,000.00		1,000.00	
001-012-4-381-21	Transfer from City Prop Reserves	3,200.00	69,049.68	-			
TOTAL REVENUE		2,216,264.17	2,522,810.91	1,209,740.76	2,372,513.00	2,353,312.00	
001-012-5-110-00	Regular Salaries	1,668,650.79	1,663,894.32	794,011.38	1,710,700.00	$ 1,725,184.00	
001-012-5-110-10	Salaries-SRO Reimburseable	-	-	-		-	
001-012-5-110-17	Salaries-Crossing Guards	9,300.00	12,260.00	4,860.00	9,600.00	12,400.00	
001-012-5-120-00	Overtime	70,260.47	76,025.40	38,416.78	80,000.00	84,000.00	
001-012-5-120-10	Overtime-School Reimbursed	6,261.75	4,309.02	135.78	5,000.00	-	
001-012-5-120-11	Overtime-Races Reimbursed	-	-	-			
001-012-5-130-00	Benefits - Health & Life	134,826.73	172,263.20	72,707.93	169,202.00	158,000.00	
001-012-5-131-00	Benefits - Other	30,337.76	4,980.77	5,445.32	6,746.00	12,000.00	Increase in reimbursement amount
001-012-5-131-10	Cleaning Allowance	9,150.00	9,300.00	-	9,300.00	9,300.00	
001-012-5-150-02	Benefit Police Pension	5,717.39	-	-			
001-012-5-160-00	Unemployment Ins	-	-	-			
001-012-5-170-00	Salary/Car Allowance	-	-	-			
001-012-5-180-00	Spec Proj/Community Servic	-	-	-			
001-012-5-220-00	Legal / Attorney Fees	22,833.46	29,051.12	15,581.26	22,000.00	25,000.00	
001-012-5-240-00	Training And Travel	12,578.86	10,977.31	4,420.79	13,000.00	12,000.00	
001-012-5-260-00	Waste Removal	-	-	-			
001-012-5-310-00	Telephone / Communications	12,500.11	12,830.43	7,926.75	12,000.00	16,800.00	
001-012-5-320-00	Postage	957.85	1,036.00	458.75	1,000.00	1,250.00	
001-012-5-330-00	Utilities	11,795.78	11,919.97	5,442.54	12,000.00	12,000.00	
001-012-5-340-00	Rentals And Leases	11,861.45	7,884.91	3,102.40	8,000.00	8,000.00	
001-012-5-350-00	Insurance	9,863.69	10,257.99	-	12,900.00	13,000.00	
001-012-5-360-00	Equipment Maint And Repair	11,978.58	12,384.23	6,775.53	18,000.00	11,000.00	updated equipment requires less maintenance
001-012-5-360-10	Vehicle Maint/Repair	14,146.64	15,846.31	11,897.20	19,500.00	15,000.00	newer vehicles
001-012-5-370-00	Transportation Reimburse	49.88	22.80	-			
001-012-5-380-00	Building Maintenance	13,624.62	3,516.77	759.70	10,000.00	5,000.00	no planned maintenance in upcoming year
001-012-5-390-00	Other Contractual Services	16,828.56	12,840.14	3,539.87	12,000.00	8,000.00	
001-012-5-390-21	Police & Fire Commission	7,315.46	740.00	-	6,000.00	4,000.00	
001-012-5-390-50	Contractual/Technological	19,089.60	15,367.91	11,394.36	20,500.00	28,075.00	Includes amount for email server and software upgrades
001-012-5-390-88	Code Enforcement	1,146.41	43.19	-	-	-	
001-012-5-390-89	Animal Shelter/Impoundment	22,883.75	5,936.25	50.00	1,500.00	500.00	
001-012-5-410-00	Office Supplies	427.82	-	15.85	500.00	500.00	
001-012-5-420-00	Fuels For Vehicles/Equip	31,853.97	35,460.41	20,314.15	36,000.00	41,000.00	increased due to fuel costs increasing
001-012-5-430-00	Operating Supplies	17,011.30	21,786.48	6,064.32	20,000.00	13,000.00	
001-012-5-440-00	Safety & Uniform Supplies	29,264.58	15,390.07	7,300.90	16,000.00	16,000.00	
001-012-5-450-00	Maint/Repair Supplies	417.75	66.06	-	500.00	-	
001-012-5-460-00	Vehicle Maint Supplies	268.43	455.86	227.29	300.00	500.00	
001-012-5-470-00	Minor Equipment	19,625.58	17,295.28	3,312.13	17,000.00	17,000.00	1 in car camera and 5 new computers
001-012-5-470-15	Emergency Mgt Agency	3,000.00	4,438.00	3,756.00	3,000.00	5,000.00	
001-012-5-510-00	Land	-	-	-			
001-012-5-520-00	Buildings & Structures	-	-	-			
001-012-5-530-00	Equipment	-	-	-	65,000.00	73,000.00	2 new cars and phone/radio recorder
001-012-5-550-00	Other Capital Improvements	-	-	-			
001-012-5-590-00	Reimbursable Expenses	(594.63)	(470.75)	(38.67)			
001-012-5-595-00	Depreciation Expenses	87,432.85	93,397.73	-			
001-012-5-730-48	Trans To City Prop/Eq/Reserves	40,000.00	240,000.00	55,000.00	55,000.00	26,500.00	
001-012-5-810-00	Bad Debt		-	-			
TOTAL EXPENSES		2,352,667.26	2,521,507.18	1,084,878.31	2,372,248.00	2,353,009.00	
REVENUE OVER EXPENSES		(136,403.09)	1,303.73	124,862.45	265.00	303.00	

City of Highland, Illinois

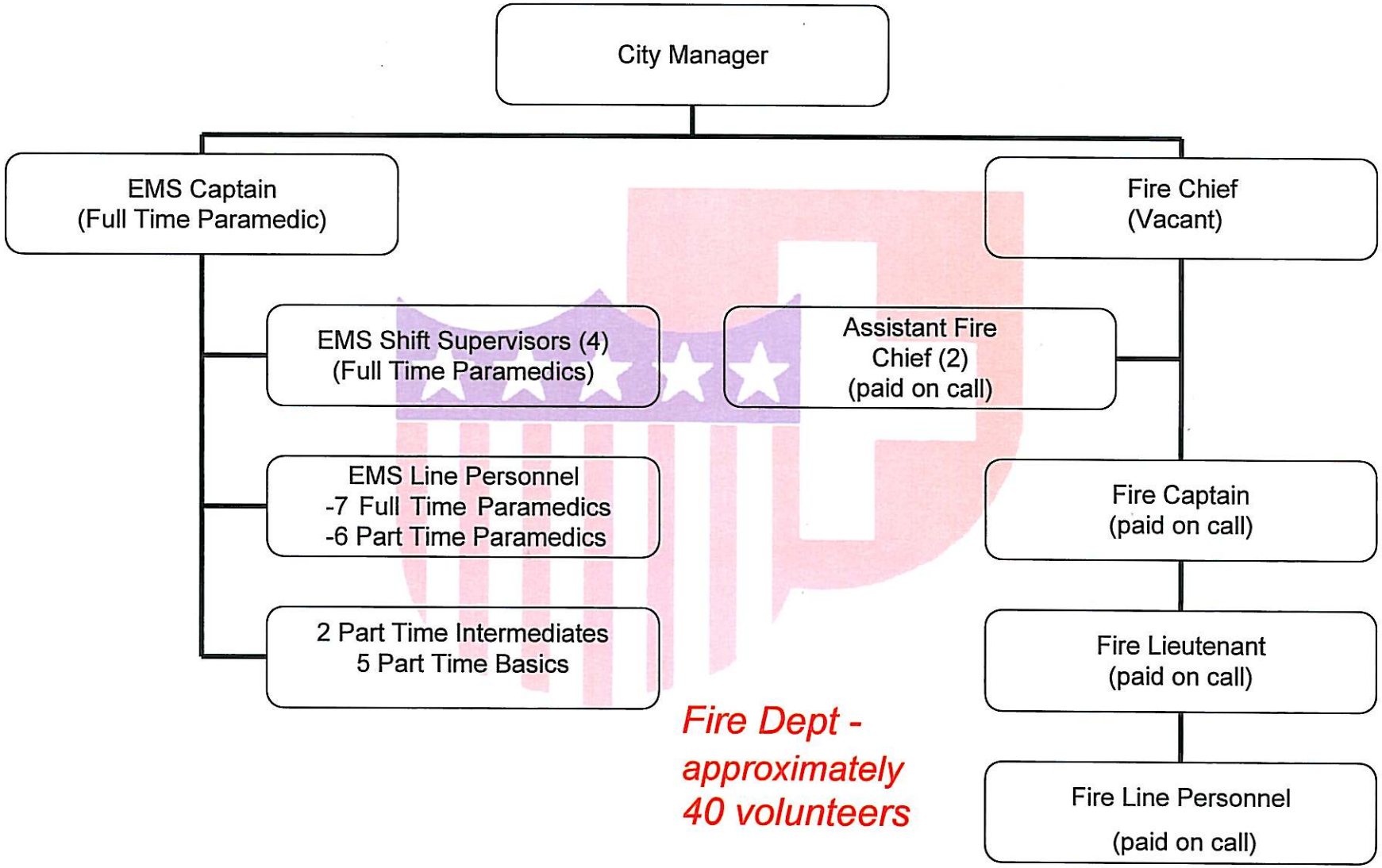
Police Department

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Buildings/Structures 520.00								
New Public Safety Facility	PD-005	5				5,000,000		*5,000,000*
Buildings/Structures 520.00 Total						**5,000,000**		***5,000,000***
Equipment 530.00								
Phone/Radio Recorder	PD-010	0	25,000					*25,000*
Equipment 530.00 Total			**25,000**					***25,000***
Vehicles 530.00								
Vehicle Replacement	PD-004	0	48,000	65,000	65,000	65,000	65,000	*308,000*
Vehicles 530.00 Total			**48,000**	**65,000**	**65,000**	**65,000**	**65,000**	***308,000***
GRAND TOTAL			**73,000**	**65,000**	**65,000**	**5,065,000**	**65,000**	***5,333,000***

Fire & Emergency Medical Services



Fire Dept - approximately 40 volunteers

City of Highland

Ambulance Department

Gary Crosby, Supervisor

2012-2013 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Revenue dedicated to personnel will not exceed 65%.
- Achieve a net collection rate of at least 80% including gross charges less mandated write-offs.
- Revenue dedicated to O&M, not including write-offs or bad debts, will not exceed 75%.
- Average revenue collected per ambulance call will exceed $370.

Major Initiatives

Staffing: The department management is currently looking at ways of controlling costs associated with overtime. EMS coordinator is working on some proposals to change the current staffing levels which may allow for increased services and associated revenues while directly controlling overtime cost.

Ambulance purchase: Scheduled ambulance replacement for 2001 International ambulance purchased in 2000. Specs and bid process should begin prior to beginning of the budget year to allow construction and delivery within the actual 2012-2013 budget year.

Additional Auto-Pulse: The AutoPulse cardiac support pump delivers improved blood flow without interruptions of fatigue and provides pre-hospital caregivers better access to the patient resulting in the possibility of improved survival for cardiac arrest victims. This unit will be placed in service on the third ambulance.

AMBULANCE FUND

		Current Fiscal Year	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Property / Replacement Tax		$ 430,375	$ 442,984	$ 447,414	$ 451,888	$ 456,407	$ 460,971
Charges for Services		910,000	950,000	978,500	1,007,855	1,038,091	1,069,233
Intergovernmental Taxes		185,690	190,769	192,677	194,603	196,549	198,515
Misc Revenues		14,400	10,100	10,201	10,303	10,406	10,510
Operating Transfer In			200,000	-			
Total Revenues Projected		1,540,465	1,793,853	1,628,792	1,664,649	1,701,453	1,739,229
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,309,395	1,524,775	1,384,473	1,414,952	1,446,235	1,478,345
Capital Expenditures Allocation	10%	154,047	179,385	162,879	166,465	170,145	173,923
Cash Reserve & Equip Repl Allocation	5%	77,023	89,693	81,440	83,232	85,073	86,961
Operating & Maintenance:							
Personnel		951,200	991,000	1,020,730	1,051,352	1,082,892	1,115,379
Professional		50,790	50,790	52,314	53,883	55,500	57,165
Contractual		91,550	96,400	99,292	102,271	105,339	108,499
Supplies		83,600	113,300	116,699	120,200	123,806	127,520
Bad Debt / Non Billable Writeoffs		197,000	230,000	236,900	244,007	251,327	258,867
Total O&M Projected		1,374,140	1,481,490	1,525,935	1,571,713	1,618,864	1,667,430
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		1,309,395	1,524,775	1,384,473	1,414,952	1,446,235	1,478,345
O&M Excess (Deficit)		(64,745)	43,285	(141,462)	(156,761)	(172,629)	(189,085)
Capital Projection		0	235,000	0	0	0	0
Capital Reserve Transfer In from 004		0	200,000	0	0	0	0
Revenue Allocation - Capital		154,047	179,385	162,879	166,465	170,145	173,923
Capital Funding Excess (Deficit)		154,047	144,385	162,879	166,465	170,145	173,923
Transfer to Reserves 004		$ 166,000	$ 77,000	$ 70,000	$ 60,000	$ 48,000	$ 36,000
3% Revenue Allocation - Equip Repl		$ 46,214	$ 53,816	$ 48,864	$ 49,939	$ 51,044	$ 52,177
2% Revenue Allocation - Cash Reserve		30,809	35,877	32,576	33,293	34,029	34,785
Cash Reserve Excess (Deficit)		$ 88,977	$ (12,693)	$ (11,440)	$ (23,232)	$ (37,073)	$ (50,961)
Cash Expenditures		1,374,140	1,716,490	1,525,935	1,571,713	1,618,864	1,667,430
Transfers Out		166,000	77,000	102,000	92,000	82,000	71,000
Total Expenditures & Transfers Projected		1,540,140	1,793,490	1,627,935	1,663,713	1,700,864	1,738,430
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 325	$ 363	$ 857	$ 937	$ 589	$ 799

AMBULANCE DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 80%						
Actual Revenue Dedicated to O&M	76.4%	69.8%	79.1%	79.8%	80.4%	81.0%
Revenue Dedicated to Capital will not exceed 10%						
Actual Revenue Dedicated to Capital	0.0%	13.1%	0.0%	0.0%	0.0%	0.0%
Revenue Dedicated to Personnel will not exceed 65%						
Actual Revenue Dedicated to Personnel	61.7%	55.2%	62.7%	63.2%	63.6%	64.1%
Estimated Net Collection Rate	82%					
Highland - Per Capita	9,919	9,919				
Cost of Taxes Per Call - Highland	$ 251.31	$ 258.44				
Highland - Number of Calls	1,664	1,667				
Grantfork FD - Per Capita	1,000	1,000				
Cost of Taxes Per Call - Grantfork FD	$ 625.86	$ 801.86				
Grantfork FD - Number of Calls	35	28				
Highland Pierron FD - Per Capita	8,500	8,500				
Cost of Taxes Per Call - Highland Pierron FD	$ 561.47	$ 471.60				
Highland Pierron FD - Number of Calls	177	216				
St. Jacob FD - Per Capita	2,273	2,273				
Cost of Taxes Per Call - St. Jacob FD	$ 110.00	$ 302.51				
St. Jacob FD - Number of Calls		144				
St. Rose FD - Per Capita	1,700	1,700				
Cost of Taxes Per Call- St. Rose FD	$ 663.79	$ 476.88				
St. Rose FD - Number of Calls	33	48				
Cost of Ambulance Service per capita	$ 43.39	$ 44.66				

AMBULANCE

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/2011	FY 2011-12 Budget	FY 2012-13 Budget	Comments
401-000-4-311-10	Property Tax-General	427,396.76	412,479.27	318,129.01	418,175.00	430,815.00	
401-000-4-312-10	Replacement Tax-General	12,183.09	15,364.68	8,334.64	12,200.00	12,169.00	
401-000-4-346-20	Gain On Sale Of Assets						
401-000-4-349-10	Charges For Ambulance Serv	905,244.52	924,217.96	499,127.38	910,000.00	950,000.00	
401-000-4-349-20	C.Pymt-Hpfd	91,379.00	97,146.00	-	99,381.00	101,865.00	
401-000-4-349-30	C.Pymt-Grantfork Fire Dis	20,142.00	21,371.00	-	21,905.00	22,452.00	
401-000-4-349-34	C.Pymt-St Jacob Fd	39,275.00	40,169.00	-	42,499.00	43,562.00	
401-000-4-349-35	C.Pymt-St.Rose Fire Dist	20,637.00	20,665.00	-	21,905.00	22,890.00	
401-000-4-349-45	Training Fees	1,170.00	1,301.00	1,250.00	1,000.00	1,000.00	
401-000-4-361-10	Interest Income	21,486.37	16,007.64	5,039.83	13,350.00	9,000.00	
401-000-4-371-10	Misc Revenue	1,038.41	2,965.00	1,036.24	800.00	1,000.00	
401-000-4-371-20	Credit Card Collection Fees	(385.10)	(778.91)	(440.31)	(750.00)	(900.00)	
401-000-4-371-40	Donations	-			-		
401-000-4-371-90	Overpayments			-	-		
401-000-4-381-21	From City Prop/Eq/Reserves	-	231,166.32	-	-	200,000.00	
TOTAL REVENUE		**1,539,567.05**	**1,782,073.96**	**832,476.79**	**1,540,465.00**	**1,793,853.00**	
					-		
401-401-5-110-00	Regular Salaries	688,498.55	607,458.97	293,975.45	680,000.00	685,000.00	
401-401-5-120-00	Overtime	148,612.87	222,131.85	124,190.30	205,500.00	245,000.00	
401-401-5-130-00	Benefits - Health & Life	56,066.60	57,033.65	26,053.96	59,300.00	55,000.00	
401-401-5-131-00	Benefits - Other	3,145.63	3,000.00	1,000.00	4,000.00	4,000.00	
401-401-5-131-10	Cleaning Allowance	3,600.00	-		-	-	
401-401-5-150-00	Retirement	585.00	1,070.00	375.00	1,400.00	1,000.00	
401-401-5-160-00	Unemployment Ins	6,693.00	-	-	1,000.00	1,000.00	
401-401-5-220-00	Legal / Attorney Fees	10,861.06	3,005.00	561.00	6,000.00	6,000.00	
401-401-5-240-00	Training And Travel	7,553.45	7,030.43	2,115.80	6,500.00	6,500.00	
401-401-5-250-00	Admin Exp To General Admin	37,536.00	37,536.00	19,148.00	38,290.00	38,290.00	
401-401-5-260-00	Waste Removal	452.98	105.50	87.00	500.00	100.00	
401-401-5-310-00	Telephone / Communications	1,966.00	1,819.67	941.21	2,000.00	2,000.00	
401-401-5-320-00	Postage	1,529.37	2,500.79	1,009.08	1,900.00	2,000.00	
401-401-5-330-00	Utilities	2,690.36	838.65	86.84	3,000.00	3,000.00	
401-401-5-340-00	Rentals And Leases	24,996.00	24,996.00	12,498.00	25,000.00	25,000.00	
401-401-5-350-00	Insurance	4,393.41	4,031.14	-	5,000.00	5,750.00	
401-401-5-360-00	Equipment Maint And Repair	7,796.60	11,275.87	1,884.93	9,000.00	5,000.00	
401-401-5-360-10	Vehicle Maint/Repair	13,623.93	21,197.76	13,357.73	20,000.00	18,000.00	
401-401-5-370-00	Transportation Reimburse	283.50	96.00	-	150.00	50.00	
401-401-5-390-00	Other Contractual Services	3,971.85	9,328.65	6,426.32	6,000.00	7,000.00	
401-401-5-390-24	Collection Agency Fees	2,301.18	697.91	839.46	2,000.00	2,000.00	
401-401-5-390-25	Overpayments	172.03	-	375.81	1,000.00	1,000.00	
401-401-5-390-50	Contractual/Technological	12,506.48	15,252.58	8,884.30	16,000.00	25,500.00	includes email server and software upgrades
401-401-5-410-00	Office Supplies	607.80	274.01	29.91	500.00	300.00	
401-401-5-420-00	Fuels For Vehicles/Equip	16,166.08	20,292.31	13,808.13	20,000.00	30,000.00	increased fuel costs
401-401-5-430-00	Operating Supplies	13,015.91	16,548.78	10,188.68	14,000.00	20,000.00	increased costs and call volume
401-401-5-440-00	Safety & Uniform Supplies	2,883.58	4,123.79	2,018.87	9,000.00	9,000.00	
401-401-5-450-00	Maint/Repair Supplies	1,435.73	1,828.29	725.49	2,300.00	2,000.00	
401-401-5-460-00	Vehicle Maint Supplies	1,199.54	1,693.05	4,687.54	1,800.00	2,000.00	
401-401-5-470-00	Minor Equipment	38,029.99	65,423.92	21,245.10	36,000.00	50,000.00	includes suction units and portable ventilators
401-401-5-510-00	Land	-	-	-			
401-401-5-520-00	Buildings & Structures	-	-	-			
401-401-5-530-00	Equipment	-	-	-		235,000.00	ambulance and auto pulse
401-401-5-595-00	Depreciation Expenses	51,064.51	52,894.86	-			
401-401-5-620-00	Interest Payments		-	-			
401-401-5-730-48	Trans To City Prop/Eq/Reserves	177,500.00	140,000.00	166,000.00	166,000.00	77,000.00	for future building engineering/design
401-401-5-810-00	Bad Debt	1,997.86	-	-	7,000.00	30,000.00	writeoff of multiple old accounts
401-401-5-810-10	Non-Billable Write Offs	190,922.56	167,428.87	97,980.70	190,000.00	200,000.00	
TOTAL EXPENSES		**1,534,659.43**	**1,500,914.30**	**830,492.61**	**1,540,140.00**	**1,793,490.00**	
REVENUE OVER EXPENSES		4,907.62	281,159.66	1,984.18	325.00	363.00	

City of Highland, Illinois

Ambulance

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Equipment 530.00								
Auto-Pulse	A-001	3	16,000					*16,000*
Ambulance Purchase	A-007	0	219,000					*219,000*
Equipment 530.00 Total			**235,000**					***235,000***
Trans to 004 Reserve 730.48								
Transfer for Ambulance Repl and Future Building	A-003	3	77,000	70,000	60,000	48,000	36,000	*291,000*
Trans to 004 Reserve 730.48 Total			**77,000**	**70,000**	**60,000**	**48,000**	**36,000**	***291,000***
GRAND TOTAL			**312,000**	**70,000**	**60,000**	**48,000**	**36,000**	***526,000***

City of Highland

FIRE DEPARTMENT

Rick Bloemker, Interim Fire Chief

Fire Department Overview

The Highland Fire Department is a volunteer department. The department consists of 34 active members. The ranking is as follows: 1 Chief (Vacant), 2 Assistant Chiefs, 2 Captains, 4 Lieutenants, and 26 Firefighters.

The firefighters respond from two stations. From Station 1, on Broadway, 1 engine and 1 fire truck responds and from Station 2, at Woodcrest, 1 engine, 1 fire truck, and 1 squad responds. Not all vehicles respond to all calls, it depends on the type of emergency.

For the Fiscal year 2010, the Highland Fire Department responded to 154 calls. There were 7 building fires, and 2 vehicle fires. Other calls were for motor vehicle accidents/assisting EMS, fire alarms, and calls such as carbon monoxide alarms, flammable liquid spills, and smell of smoke or gas in residences.

Fire Department 2012-2013 Budget Goals

1. To provide the highest level of public safety service and remain fiscally responsible.
2. Address facility needs.
3. Continue the highest level of training so our members can continue to be safe, and to continue to do the best job for the citizens of Highland.
4. To utilize ICMA recommendations for fire dept updates in personnel and procedures.
5. Keep a 30 man volunteer firefighter roster through recruitment.
6. Continue to establish a good working relationship with surrounding districts for mutual aid purposes.

FIRE DEPARTMENT

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Property / Replacement Tax		$ 148,660	$ 148,603	$ 150,089	$ 151,590	$ 153,106	$ 154,637
Sales Tax		0	19,550	19,746	19,943	20,142	20,344
Income Tax		0	0	0	0	0	0
Telecommunications Tax		0	0	0	0	0	0
Foreign Fire Insurance		19,500	20,000	20,200	20,402	20,606	20,812
Misc Revenues		25,400	25,400	25,400	25,400	25,400	25,400
Transfer from City Prop Eq Reserve							
Total Revenues Projected		193,560	213,553	215,435	217,335	219,254	221,193
Revenue Allocation:							
Operating & Maintenance Allocation	85%	164,526	181,520	183,119	184,735	186,366	188,014
Capital Expenditures Allocation	10%	19,356	21,355	21,543	21,733	21,925	22,119
Cash Reserve & Equip Repl Allocation	5%	9,678	10,678	10,772	10,867	10,963	11,060
Operating & Maintenance:							
Personnel		53,330	94,580	96,472	98,401	100,369	102,376
Professional		7,200	6,700	6,834	6,971	7,110	7,252
Contractual		98,480	97,000	98,940	100,919	102,937	104,996
Supplies		40,100	15,000	15,300	15,606	15,918	16,236
Total O&M Projected		199,110	213,280	217,546	221,897	226,334	230,861
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		164,526	181,520	183,119	184,735	186,366	188,014
O&M Excess (Deficit)		(34,584)	(31,760)	(34,426)	(37,162)	(39,968)	(42,847)
Capital Projection		0	0	0	130,000	0	0
Capital Reserve Transfer In from 004		6,000	0	2,200	135,000	19,100	18,000
Revenue Allocation - Capital		19,356	21,355	21,543	21,733	21,925	22,119
Capital Funding Excess (Deficit)		25,356	21,355	23,743	26,733	41,025	40,119
Transfer to Reserves 004		0	0	0	0	12,000	8,000
3% Revenue Allocation - Equip Repl		5,807	6,407	6,463	6,520	6,578	6,636
2% Revenue Allocation - Cash Reserve		3,871	4,271	4,309	4,347	4,385	4,424
Cash Reserve Excess (Deficit)		(9,678)	(10,678)	(10,772)	(10,867)	1,037	(3,060)
Cash Expenditures		199,110	213,280	217,546	351,897	226,334	230,861
Transfers Out		0	0	0	0	12,000	8,000
Total Expenditures & Transfers Projected		199,110	213,280	217,546	351,897	238,334	238,861
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 450	$ 273	$ 89	$ 438	$ 20	$ 332

Cost of Fire Protection Service per capita	$ 20.07	$ 21.50
Population estimate	9,919	9,919
# of Responses per Year	147	
# of Structure Fires	8	
Vehicle Fires	2	
False Alarms	37	
Misc	100	
Cost of Response per yr	$ 1,354.49	

FIRE DEPARTMENT

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
001-014-4-311-12	P.Tax-Fire	139,125.38	140,363.48	103,647.14	137,010.00	136,983.00	
001-014-4-312-12	R.Tax-Fire	11,664.64	14,703.81	7,953.78	11,650.00	11,620.00	
001-014-4-313-10	Sales Tax	-	-	-		19,550.00	allocated from B&Z and Gen Adm
001-014-4-315-10	State Income Tax	-	-	-		-	
001-014-4-321-11	Simplified Muni Telecom Tx	-	-	-		-	
001-014-4-321-30	Foreign Fire Insurance	18,535.48	19,483.57	-	19,500.00	20,000.00	
001-014-4-342-11	Misc Fire	435.00	485.00	-	400.00	400.00	
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	25,071.00	12,498.00	25,000.00	25,000.00	
001-014-4-371-15	Grants			-			Rick will be actively pursuing grants
001-014-4-371-40	Donations			-			
001-014-4-381-21	From City Prop/Eq/Reserves		24,000.00	6,000.00	6,000.00	-	
TOTAL REVENUE		194,756.50	224,106.86	130,098.92	199,560.00	213,553.00	
001-014-5-110-00	Regular Salaries	44,526.62	60,548.59	26,455.85	50,000.00	90,000.00	includes 2 captains may elect retirement
001-014-5-120-00	Overtime	515.21	5,101.33	2,050.76	750.00	2,000.00	
001-014-5-130-00	Benefits - Health & Life	667.52	693.29	361.65	800.00	800.00	
001-014-5-131-00	Benefits - Other	-	-	-			
001-014-5-140-00	Benefit Social Sec/Medicare	226.12	296.75	163.91	280.00	280.00	
001-014-5-150-00	Retirement	1,273.73	2,040.91	862.69	1,500.00	1,500.00	
001-014-5-160-00	Unemployment Ins	-	3,306.00	215.50		-	
001-014-5-220-00	Legal / Attorney Fees	840.00	2,005.74	137.25	2,000.00	1,500.00	
001-014-5-240-00	Training And Travel	4,021.48	1,560.68	1,048.68	4,000.00	4,000.00	
001-014-5-240-13	Admin fee to CD-Assist	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
001-014-5-260-00	Waste Removal	56.00	-	60.00			
001-014-5-310-00	Telephone / Communications	1,345.09	1,313.22	725.29	1,300.00	1,500.00	
001-014-5-330-00	Utilities	11,694.35	11,546.73	4,500.90	15,000.00	12,000.00	
001-014-5-350-00	Insurance	16,208.48	24,052.75	7,416.00	20,180.00	18,500.00	
001-014-5-360-00	Equipment Maint And Repair	4,975.16	6,271.87	272.50	5,000.00	5,000.00	
001-014-5-360-10	Vehicle Maint/Repair	14,987.16	8,593.30	9,058.99	12,500.00	12,500.00	
001-014-5-370-00	Transportation Reimburse	-	-	-			
001-014-5-380-00	Building Maintenance	9,941.40	14,928.24	92.60	9,000.00	10,000.00	
001-014-5-390-00	Other Contractual Services	34,137.72	38,014.91	21,534.80	35,000.00	37,000.00	
001-014-5-390-50	Contractual/Technological	815.00	298.24	373.50	500.00	500.00	
001-014-5-420-00	Fuels For Vehicles/Equip	1,640.14	2,177.07	1,678.72	2,300.00	3,500.00	
001-014-5-430-00	Operating Supplies	1,287.11	2,537.50	1,519.06	2,300.00	3,000.00	
001-014-5-440-00	Safety & Uniform Supplies	7,797.43	5,551.00	38,560.69	31,000.00	3,000.00	
001-014-5-450-00	Maint/Repair Supplies	444.00	359.89	224.95	500.00	500.00	
001-014-5-460-00	Vehicle Maint Supplies	1,339.39	588.92	1,357.67	1,000.00	2,000.00	
001-014-5-470-00	Minor Equipment	3,204.07	8,026.60	14,120.80	3,000.00	3,000.00	
001-014-5-490-00	Generat.Fuel/Chemical Sup	0	0	-			
001-014-5-520-00	Buildings & Structures	-	-	-			
001-014-5-530-00	Equipment	-	-	-			
001-014-5-550-00	Other Capital Improvements	-	-	-			
001-014-5-595-00	Depreciation Expenses	136,375.98	122,355.14	-			
001-014-5-730-48	Trans to City Prop/Eq/Reserves	35,000.00	-	-			
TOTAL EXPENSES		334,519.16	323,368.67	133,992.76	199,110.00	213,280.00	
REVENUE OVER EXPENSES		(139,762.66)	(99,261.81)	(3,893.84)	450.00	273.00	

City of Highland, Illinois

Fire Department

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

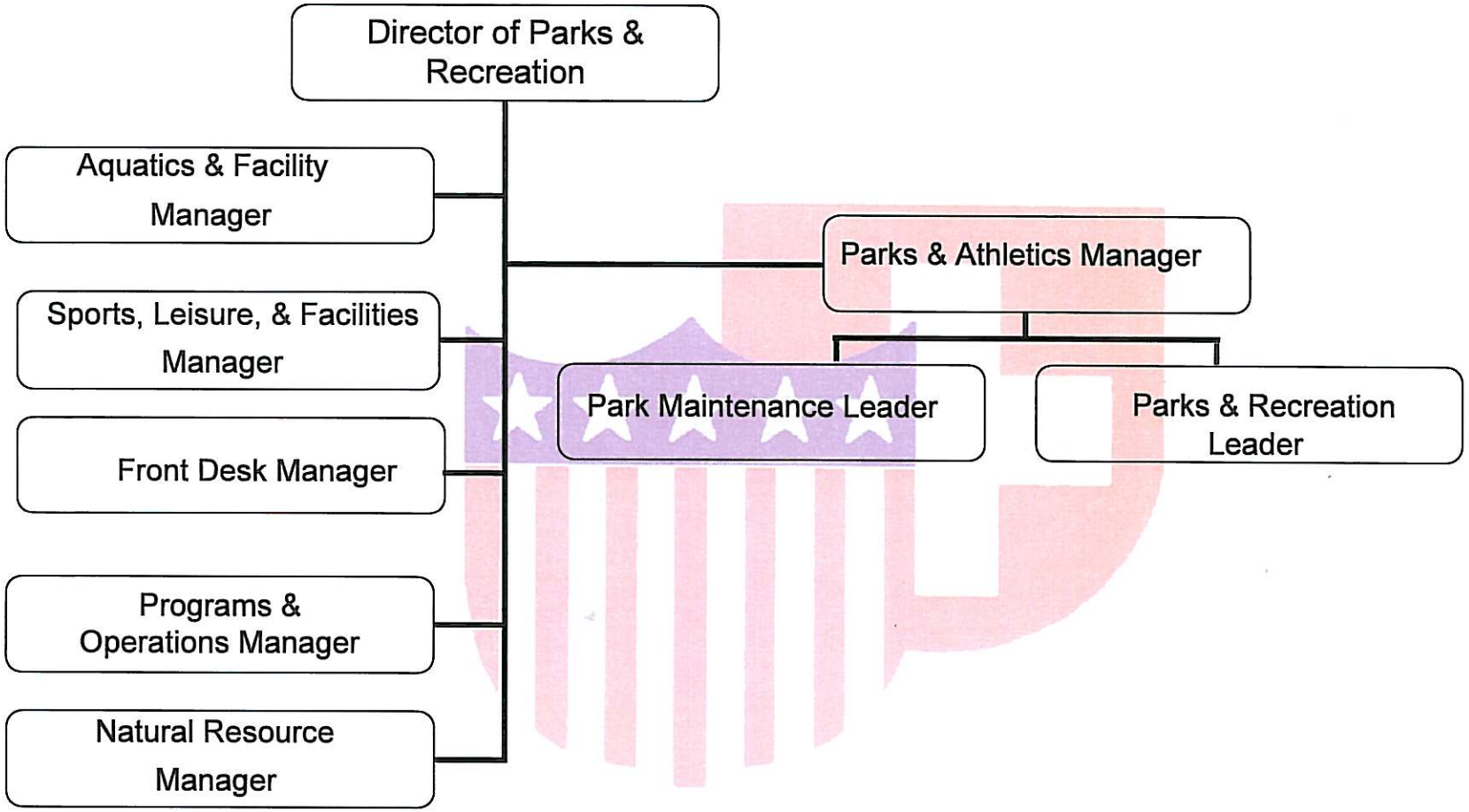
Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Equipment 530.00								
Self Contained Breathing Apparatus	FD-005	0			130,000			*130,000*
Equipment 530.00 Total					130,000			*130,000*
GRAND TOTAL					130,000			*130,000*

CITY OF HIGHLAND

PARKS AND RECREATION

Korte Rec Center
Parks, Cemetery, Community Bldg, Outdoor Swimming Pool

Parks & Recreation



HIGHLAND
PARKS & RECREATION... The *FUN* Theory!

Mark Rosen, Director of Parks & Recreation

2012-2013 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Implement a better method to track and record concession inventory
- Work to reduce the KRC critical measure from 95% to 92%.
- Attempt to reduce fuel usage by 3%.
- Reduce overall utility costs at Outdoor Pool by 5%.

Major Initiatives

- Begin a process for examining a needs assessment for the Korte Recreation Center
- Install new filtration system at the Outdoor Pool
- Implement energy savings equipment for KRC

Budget Highlights and Goals – Parks & Recreation

The mission of the Highland Parks and Recreation Department is to provide and protect our parks, recreation and cultural opportunities for the enjoyment and education of present and future generations.

The vision of the Highland Parks and Recreation Department's entire staff will continue to be committed to providing expansive, cutting-edge park and recreational opportunities and services that reflect our passion and care for our citizens, guests and environment.

The Parks & Recreation Department's mission statement outlines our role for the City and continues to work at creating the area's best community. We have experienced many successes this year and prosper from the support of the City Council, staff, our citizens and generosity of individuals and organizations donating their time and money.

The department has maintained our current full-time staff of nine (9) and approximately 130 part-time and seasonal employees over the past year. I believe that this can be credited to the manner in which the entire department operates in a feasible manner and works together to reduce spending every chance we get.

Below are major accomplishments completed this year:

- Installed an ADA fishing dock
- Silver Lake Comfort Station
- Installed the second phase of the Silver Lake Marina
- Provided additional early childhood programs.
- Began a lease agreement for cardio equipment.
- Outdoor Pool personnel costs were 3% lower and 19% lower from last year.
- Increases for the first half of the fiscal year in league, program and registration fees and waterfowl blind/boat sticker sales in the 016 budget

These accomplishments are measurable and obvious, but contrary to those departments that have little or even less daily public contact, I am most proud of the measurements that are not able to be recorded. Such examples include, but are not limited to; providing a positive reflection of our community to our citizens and guests, teaching lifesaving skills such as swimming lessons, hosting programs and events that are affordable with high quality service, providing supplemental incomes to families that work part-time for the department and being able to offer a wide range of programs for many different interests.

KORTE REC CENTER

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Daily Admission		$ 100,000	$ 101,000	$ 104,030	$ 107,151	$ 110,365	$ 113,676
Passes		409,250	427,300	435,846	444,563	453,454	462,523
Concessions / Vending		20,200	20,200	20,604	21,016	21,436	21,865
Facility Rental		8,000	9,000	9,180	9,364	9,551	9,742
League / Program Registration		65,200	62,000	63,860	65,776	67,749	69,782
Party Packages		60,500	60,000	61,200	62,424	63,672	64,946
Sales - Contracted Trainers		9,000	7,000	7,140	7,283	7,428	7,577
Grants		16,000	0	0	0	0	0
Administration Fees		29,000	29,000	29,580	30,172	30,775	31,391
Misc Revenues		27,500	23,800	24,276	24,762	25,257	25,762
Total Revenues Projected		$ 744,650	$ 739,300	$ 755,716	$ 772,509	$ 789,689	$ 807,264
Revenue Allocation:							
Operating & Maintenance Allocation	85%	632,953	628,405	642,359	656,633	671,235	686,174
Capital Expenditures Allocation	10%	74,465	73,930	75,572	77,251	78,969	80,726
Cash Reserve & Equip Repl Allocation	5%	37,233	36,965	37,786	38,625	39,484	40,363
Operating & Maintenance:							
Personnel		$ 381,200	$ 377,500	$ 385,050	$ 392,751	$ 400,606	$ 408,618
Professional		750	2,500	2,575	2,652	2,732	2,814
Contractual		255,300	263,185	271,081	279,213	287,589	296,217
Supplies		63,300	72,700	74,881	77,127	79,441	81,824
Total O&M Projected		700,550	715,885	733,587	751,744	770,368	789,473
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		632,953	628,405	642,359	656,633	671,235	686,174
O&M Excess (Deficit) vs 85 % allocation		$ (67,598)	$ (87,480)	$ (91,228)	$ (95,111)	$ (99,133)	$ (103,299)
Capital Projection		35,000	0	0	0	75,000	0
Capital Reserve Transfer In from 004		0	0	0	0	56,000	0
Revenue Allocation - Capital		74,465	73,930	75,572	77,251	78,969	80,726
Debt Service Transfer In		448,775	452,490	450,904	453,985	454,786	454,900
Debt Service Bond Payment		(448,800)	(452,985)	(450,904)	(453,985)	(454,786)	(454,900)
Capital Funding Excess (Deficit) vs 10% allocation		$ 39,440	$ 73,435	$ 75,572	$ 77,251	$ 59,969	$ 80,726
Transfer to Reserves 004		9,000	22,500	22,000	20,000	0	17,500
3% Revenue Allocation - Equip Repl		22,340	22,179	22,671	23,175	23,691	24,218
2% Revenue Allocation - Cash Reserve		14,893	14,786	15,114	15,450	15,794	16,145
Cash Reserve Excess (Deficit)		$ (28,233)	$ (14,465)	$ (15,786)	$ (18,625)	$ (39,484)	$ (22,863)
Cash Expenditures		1,184,350	1,168,870	1,184,491	1,205,729	1,300,154	1,244,373
Transfers Out		9,000	22,500	22,000	20,000	0	17,500
Total Expenditures & Transfers Projected		$ 1,193,350	$1,191,370	$ 1,206,491	$ 1,225,729	$ 1,300,154	$ 1,261,873
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 75	$ 420	$ 129	$ 766	$ 320	$ 290

KORTE REC CENTER'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	94.1%	96.8%	97.1%	97.3%	97.6%	97.8%
Revenue Dedicated to Personnel Costs will not exceed 56%						
Actual Revenue Dedicated to Personnel Costs	51.2%	51.1%	51.0%	50.8%	50.7%	50.6%
O&M per Member will not exceed Revenue per Member						
Actual Revenue per Member	$194.83	$193.43				
Actual O&M Cost per Member	$183.29	$187.31				
Members (Estimated)	3,822	3,822				

KORTE RECREATION CENTER

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
009-009-4-341-09	Admin Rev-Frm 016 & 503	27,000.00	27,000.00	14,502.00	29,000.00	29,000.00	
009-009-4-347-10	Daily Admission	110,585.75	105,537.73	43,483.25	100,000.00	101,000.00	
009-009-4-347-21	Rec Annual Passes	418,919.33	421,774.57	192,112.14	400,800.00	419,000.00	
009-009-4-347-22	Rec Value Card Passes	10,047.00	8,674.31	3,568.06	8,450.00	8,300.00	
009-009-4-347-40	Concessions	20,027.33	22,763.87	7,471.07	20,200.00	20,200.00	
009-009-4-347-77	Facility Rental	9,505.06	9,795.85	5,515.46	8,000.00	9,000.00	
009-009-4-347-78	League/Prog.Registration $	58,199.95	66,127.27	31,314.03	65,200.00	62,000.00	
009-009-4-347-79	Rec Party Packages	61,985.01	67,850.00	27,700.67	60,500.00	60,000.00	
009-009-4-347-80	Child Care Fees	7,617.75	8,523.68	2,205.75	7,500.00	7,500.00	
009-009-4-347-85	Sales-Soda Vending Machine	4,016.00	2,945.50	1,351.21	3,200.00	3,100.00	
009-009-4-347-86	Sales-Retail	1,340.00	1,505.00	537.00	1,300.00	1,200.00	
009-009-4-347-87	Sales-Contracted Trainers	15,106.50	10,724.00	2,813.00	9,000.00	7,000.00	
009-009-4-347-88	Advertising Sales	-	-	-			
009-009-4-371-10	Misc Revenue	4,354.93	6,474.14	4,129.75	4,000.00	4,000.00	
009-009-4-371-14	Memorials / Bequeths	-	-	-			
009-009-4-371-15	Grants	-	-	-	16,000.00		
009-009-4-371-20	Credit Card Discounts/Fees	(6,075.32)	(7,271.90)	(3,721.90)	(5,400.00)	(6,000.00)	
009-009-4-371-40	Donations	570.00	287.00	72.00	5,400.00		
009-009-4-371-50	Comm Foundation Contribut.	21,600.00	8,600.00	15,250.00	11,500.00	14,000.00	
009-009-4-381-10	From General Admin Fund	458,100.00	453,500.00	360,000.00	448,775.00	452,490.00	
009-009-4-381-21	From City Prop/Eq/Reserves	-	-	-	-		
TOTAL REVENUE		1,222,899.29	1,215,011.02	708,303.51	1,193,425.00	1,191,790.00	-
009-009-5-110-00	Regular Salaries	359,556.89	376,239.58	175,736.69	370,000.00	370,000.00	
009-009-5-120-00	Overtime	1,319.24	2,037.29	887.86	1,200.00	1,200.00	
009-009-5-130-00	Benefits - Health & Life	9,021.58	13,937.20	4,110.94	10,000.00	6,300.00	
009-009-5-131-00	Benefits - Other	-	-	-	-	-	
009-009-5-140-00	Benefit Social Sec/Medicare	1,412.91	501.68	123.55		-	
009-009-5-150-00	Benefit IMRF	622.75	627.66	174.91		-	
009-009-5-160-00	Unemployment Ins	-	-	-		-	
009-009-5-220-00	Legal / Attorney Fees	1,194.00	641.00	60.00	250.00	500.00	
009-009-5-240-00	Training And Travel	1,131.64	715.95	278.00	500.00	2,000.00	State Conference
009-009-5-310-00	Telephone / Communications	5,563.34	5,088.29	2,750.47	4,800.00	5,200.00	
009-009-5-320-00	Postage	1,005.04	3,878.74	1,384.29	2,200.00	2,400.00	
009-009-5-330-00	Utilities	134,496.09	148,467.70	58,191.01	122,000.00	121,000.00	reductions due to VFD's
009-009-5-340-00	Rentals And Leases	20.00	20.00	983.07	11,300.00	11,300.00	
009-009-5-350-00	Insurance	13,961.20	16,719.92	-	11,600.00	8,000.00	
009-009-5-360-00	Equipment Maint And Repair	12,444.62	14,831.49	2,521.49	17,500.00	13,000.00	
009-009-5-360-10	Vehicle Maint/Repair	-	-	-			
009-009-5-370-00	Transportation Reimburse	-	37.44	-	100.00	100.00	
009-009-5-380-00	Building Maintenance	23,637.67	16,010.20	7,455.40	21,000.00	20,000.00	
009-009-5-380-01	Custodial Services	36,921.96	34,696.52	19,172.40	37,500.00	39,000.00	
009-009-5-390-00	Other Contractual Services	11,087.02	16,289.68	5,248.09	12,000.00	12,000.00	
009-009-5-390-09	Contracted Trainers	12,333.40	10,310.26	2,187.90	8,000.00	6,500.00	
009-009-5-390-33	Marketing	4,408.11	4,372.49	1,986.84	3,500.00	4,000.00	
009-009-5-390-50	Contractual/Technological	3,524.77	4,127.40	3,437.98	3,800.00	20,685.00	front desk computers; p.o.s. stations; security cameras
009-009-5-410-00	Office Supplies	1,501.71	1,644.75	474.69	1,500.00	1,200.00	
009-009-5-420-00	Fuels For Vehicles/Equip	-	-	-			
009-009-5-430-00	Operating Supplies	28,241.58	37,236.36	14,843.17	16,000.00	20,000.00	
009-009-5-430-50	Retail/Concession Supplies	24,516.01	29,117.95	9,791.40	17,300.00	17,500.00	
009-009-5-440-00	Safety & Uniform Supplies	1,946.02	2,250.90	731.89	1,300.00	1,300.00	
009-009-5-450-00	Maint/Repair Supplies	9,336.98	11,340.39	4,521.16	12,000.00	11,500.00	
009-009-5-450-01	Custodial Supplies	394.32	-	-	1,200.00	1,100.00	
009-009-5-470-00	Minor Equipment	12,401.98	19,177.18	11,360.97	9,000.00	15,000.00	
009-009-5-490-00	General.Fuel/Chemical Sup	5,847.55	4,252.36	3,307.83	5,000.00	5,100.00	
009-009-5-520-00	Buildings	-	-	9,270.00			
009-009-5-530-00	Equipment	-	-	26,488.00	20,000.00		
009-009-5-550-00	Other Capital Improvements	-	-	-	15,000.00		
009-009-5-595-00	Depreciation Expenses	249,274.52	237,544.86	-			
009-009-5-610-00	Principal Payments	-	-	305,000.00	305,000.00	320,000.00	
009-009-5-620-00	Interest Payments	160,896.67	152,205.00	74,227.50	143,300.00	132,485.00	
009-009-5-630-00	Other Debt Services	500.00	500.00	-	500.00	500.00	
009-009-5-640-00	Amortization	52,647.00	52,647.00	-			
009-009-5-730-48	Trans for City Prop/Eq/Reserves	-	-	9,000.00	9,000.00	22,500.00	
009-009-5-810-00	Bad Debt	-	-	-			
TOTAL EXPENSES		1,181,170.57	1,217,467.44	755,709.50	1,193,350.00	1,191,370.00	
REVENUE OVER EXPENSES		41,728.72	(2,456.42)	(47,405.99)	75.00	420.00	

City of Highland, Illinois

Parks and Rec - Korte Rec Center

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Eng. for Capital 505.00								
KRC Expansion	KRC-009	n/a			75,000			*75,000*
Eng. for Capital 505.00 Total					**75,000**			***75,000***
Minor Equipment 470.00								
Fitness Equipment	KRC-001	2	6,000	6,000	6,000			*18,000*
Replace Floor-walking track	KRC-006	4	8,000					*8,000*
Minor Equipment 470.00 Total			**14,000**	**6,000**	**6,000**			***26,000***
GRAND TOTAL			14,000	6,000	81,000			*101,000*

PARKS AND PROGRAMS

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Property / Replacement Tax		$ 396,800	$ 397,445	$ 401,419	$ 405,434	$ 409,488	$ 413,583
Donations		1,000	26,000	26,000	26,000	26,000	26,000
League Programs / Registration		26,000	27,000	27,540	28,091	28,653	29,226
Concessions		24,000	30,000	30,600	31,212	31,836	32,473
Duckblinds		26,000	24,000	24,480	24,970	25,469	25,978
Misc Revenues		98,600	164,299	164,299	164,299	164,299	164,299
Operating Transfer In		300,000	300,000	300,000	300,000	300,000	300,000
Operating Transfers In-Soc Sec, Medi, IMRF							
Total Revenues Projected		872,400	968,744	974,338	980,005	985,745	991,559
Revenue Allocation:							
Operating & Maintenance Allocation	85%	741,540	823,432	828,188	833,004	837,883	842,825
Capital Expenditures Allocation	10%	87,240	96,874	97,434	98,001	98,574	99,156
Cash Reserve & Equip Repl Allocation	5%	43,620	48,437	48,717	49,000	49,287	49,578
Operating & Maintenance:							
Personnel		385,800	375,300	386,559	398,156	410,100	422,403
Professional		33,750	39,050	40,222	41,428	42,671	43,951
Contractual		213,150	216,500	222,995	229,685	236,575	243,673
Supplies		136,300	135,100	139,153	143,328	147,627	152,056
Total O&M Projected		769,000	765,950	788,929	812,596	836,974	862,083
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		741,540	823,432	828,188	833,004	837,883	842,825
O&M Excess (Deficit) vs 85 % allocation		(27,460)	57,482	39,259	20,408	909	(19,258)
Capital Projection		100,400	198,000	247,400	272,400	30,000	140,000
Capital Grant		0	0	0	0	0	0
Capital Reserve Transfer In from 004		0	0	62,000	105,000	0	11,000
Revenue Allocation - Capital		87,240	96,874	97,434	98,001	98,574	99,156
Capital Funding Excess (Deficit) vs 10% allocation		(13,160)	(101,126)	(87,966)	(69,399)	68,574	(29,844)
Transfer to Reserves 004		$ 3,000	$ 4,000	$ -	$ -	$ 118,000	
3% Revenue Allocation - Equip Repl		$ 26,172	$ 29,062	$ 29,230	$ 29,400	$ 29,572	$ 29,747
2% Revenue Allocation - Cash Reserve		17,448	19,375	19,487	19,600	19,715	19,831
Cash Reserve Excess (Deficit)		$ (40,620)	$ (44,437)	$ (48,717)	$ (49,000)	$ 68,713	$ (49,578)
Cash Expenditures		869,400	963,950	1,036,329	1,084,996	866,974	1,002,083
Transfers Out		3,000	4,000	0	0	118,000	0
Total Expenditures & Transfers Projected		872,400	967,950	1,036,329	1,084,996	984,974	1,002,083
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ -	$ 794	$ 10	$ 9	$ 771	$ 475

PARKS AND PROGRAM'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	88.1%	79.1%	81.0%	82.9%	84.9%	86.9%
Property Tax as a Percentage of Revenue will not exceed 45%						
Actual Property Tax / Revenue	42.4%	38.2%				
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	44.2%	38.7%	39.7%	40.6%	41.6%	42.6%

PARKS, PROGRAMS, AND COMMUNITY BUILDING

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
009-016-4-311-53	Prop Tx-Playground & Rec	166,951.59	168,433.80	124,376.56	164,400.00	164,380.00	
009-016-4-311-54	Prop Tax-Community Bldg	139,125.38	140,363.48	103,647.14	137,010.00	136,983.00	
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	44,335.73	46,226.66	34,826.07	45,640.00	46,295.00	
009-016-4-311-58	Prop Tax-Comfort Station	22,446.61	22,832.22	17,135.62	22,450.00	22,557.00	
009-016-4-312-53	Repl Tax-Playground & Rec	12,779.28	16,152.27	8,874.94	13,000.00	12,967.00	
009-016-4-312-54	Repl Tax-Community Bldg	9,668.70	12,196.57	6,625.21	9,700.00	9,675.00	
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	3,110.58	3,919.90	2,116.89	3,100.00	3,092.00	
009-016-4-312-58	Repl Tax-Comfort Station	1,555.29	1,951.59	1,027.43	1,500.00	1,496.00	
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	
009-016-4-321-60	Duckblinds-Boat Lic-Docks	26,466.50	25,142.00	17,992.00	26,000.00	24,000.00	
009-016-4-345-10	Grave Opening Fee	-	-	-			
009-016-4-347-40	Concessions	22,353.94	24,927.15	19,408.10	24,000.00	30,000.00	high school games/tournaments
009-016-4-347-50	Weinheimer Trust Fund	14,927.94	14,231.88	7,456.94	14,000.00	14,000.00	
009-016-4-347-71	Misc. Tree Commission	1,172.25	-	-			
009-016-4-347-75	Admission Fees	1,065.73	5,570.40	2,501.00	5,000.00	5,000.00	
009-016-4-347-77	Facility Rental	8,194.78	14,502.43	8,125.04	14,500.00	15,000.00	
009-016-4-347-78	League/Prog Registration $	17,019.50	19,135.23	16,424.37	18,000.00	19,000.00	
009-016-4-347-85	Sales-Soda Vending Machine	3,414.77	4,438.30	707.50	4,100.00	4,000.00	
009-016-4-361-10	Interest Income	11,622.77	14,780.22	3,729.99	13,000.00	13,000.00	
009-016-4-371-10	Misc Revenue	5,714.43	12,767.11	3,655.67	5,000.00	5,000.00	
009-016-4-371-15	Grants	38,199.90	60,793.38	28,299.43	43,000.00	108,299.00	PEP; (MEPRD; STE for trail on sportsman)
009-016-4-371-41	Donation-Parks And Program	3,805.00	17,565.00	9,558.06	1,000.00	26,000.00	Optimist Backstop Donation
009-016-4-371-66	Community Programs & Trips Rev	-	9,543.50	3,686.00	8,000.00	8,000.00	
009-016-4-381-10	From General Admin Fund	-	-	-			
009-016-4-381-21	From City Prop/Eq/Reserves	50,000.00	-	-			
009-016-4-381-35	From Cemetery Land Repl.	-	-	-			
009-016-4-381-39	From Cem Brd Of Mgrs	-	-	-			
009-016-4-381-53	From City Prop Res/Tree Comm	-	-	-			
TOTAL REVENUE		904,130.67	935,473.09	570,173.96	872,400.00	968,744.00	
009-016-5-110-00	Regular Salaries	300,029.71	313,179.17	185,696.45	344,000.00	332,000.00	
009-016-5-120-00	Overtime	10,487.03	10,564.09	9,141.23	10,800.00	10,800.00	
009-016-5-130-00	Benefits - Health & Life	25,869.04	32,257.39	14,722.86	29,500.00	30,000.00	
009-016-5-131-00	Benefits - Other	3,076.10	-	670.09	1,500.00	1,500.00	
009-016-5-160-00	Unemployment Ins	-	3,306.00	215.50		1,000.00	
009-016-5-170-00	Salary/Car Allowance	-	-	-			
009-016-5-210-00	Auditing	250.00	250.00	250.00	250.00	250.00	
009-016-5-220-00	Legal / Attorney Fees	5,486.98	3,992.04	2,058.00	4,000.00	3,500.00	
009-016-5-230-00	Engineering / Consulting	6,150.00	56,010.02	48,917.13	4,000.00	10,000.00	
009-016-5-240-00	Training And Travel	943.00	1,035.99	-	1,500.00	1,300.00	
009-016-5-250-09	Admin Fees To KRC	21,996.00	21,996.00	12,000.00	24,000.00	24,000.00	
009-016-5-310-00	Telephone / Communications	6,012.78	5,948.54	3,037.15	6,300.00	6,200.00	
009-016-5-320-00	Postage	138.15	234.13	160.42	300.00	300.00	
009-016-5-330-00	Utilities	50,267.16	51,548.14	28,479.51	55,000.00	55,000.00	
009-016-5-340-00	Rentals And Leases	20,580.00	21,303.48	1,314.75	19,000.00	19,200.00	
009-016-5-350-00	Insurance	13,485.71	14,603.14	(7,402.00)	16,150.00	13,000.00	
009-016-5-360-00	Equipment Maint And Repair	8,096.13	9,165.60	4,908.84	7,300.00	7,400.00	
009-016-5-360-10	Vehicle Maint/Repair	2,084.00	3,853.76	2,562.99	2,500.00	2,800.00	
009-016-5-370-00	Transportation Reimburse	-	-	-	200.00	100.00	
009-016-5-380-00	Building Maintenance	31,340.14	14,587.68	6,919.74	15,000.00	15,000.00	
009-016-5-390-00	Other Contractual Services	44,978.83	71,070.16	20,997.90	25,000.00	25,000.00	
009-016-5-390-09	Contracted Trainers		200.00	-			
009-016-5-390-22	Trees-Contracted Work	2,681.10	3,546.49	3,997.05	2,500.00	3,000.00	
009-016-5-390-33	Marketing	2,421.75	2,428.49	1,766.90	2,200.00	2,400.00	
009-016-5-390-50	Contractual/Technological	3,190.87	3,402.84	7,144.35	3,000.00	8,400.00	
009-016-5-390-57	Contractual Serv-Muni Band	38,168.18	40,918.77	34,928.27	41,000.00	41,000.00	
009-016-5-390-58	Peanut Butter & Jam Expense	5,878.22	6,527.56	4,669.19	6,700.00	6,700.00	
009-016-5-390-65	Services - Senior Citizens	1,740.79	1,613.82	153.47	3,000.00	3,000.00	
009-016-5-390-66	Community Program & Trips Exp	-	9,023.21	4,088.45	8,000.00	8,000.00	
009-016-5-410-00	Office Supplies	516.18	513.51	297.05	600.00	600.00	
009-016-5-420-00	Fuels For Vehicles/Equip	15,879.66	19,661.73	14,608.41	22,000.00	23,500.00	
009-016-5-430-00	Operating Supplies	23,111.42	42,467.21	19,941.05	27,500.00	27,500.00	
009-016-5-430-22	Trees-Purchase&Supplies	-	-	-	2,800.00	2,800.00	
009-016-5-430-50	Retail/Concession Supplies	21,127.81	23,012.22	13,077.99	20,000.00	24,000.00	high school games/tournaments
009-016-5-440-00	Safety & Uniform Supplies	1,798.86	1,219.94	477.50	2,000.00	1,300.00	
009-016-5-450-00	Maint/Repair Supplies	33,033.08	17,818.28	7,816.54	25,000.00	20,000.00	
009-016-5-460-00	Vehicle Maint Supplies	1,660.65	1,123.95	495.53	800.00	800.00	
009-016-5-470-00	Minor Equipment	18,853.18	32,852.15	23,008.94	28,000.00	27,000.00	
009-016-5-490-00	Generat Fuel/Chemical Sup	7,201.06	7,245.63	1,547.42	7,600.00	7,600.00	
009-016-5-505-00	Engineering For Capital	-	-	20,750.58		15,000.00	
009-016-5-510-00	Land	-	-	-			
009-016-5-520-00	Buildings & Structures	-	-	-	21,400.00	22,400.00	comfort station
009-016-5-530-00	Equipment	-	-	15,784.00	15,000.00	23,000.00	Vehicle
009-016-5-550-00	Other Capital Improvements	-	-	-	64,000.00	137,600.00	sportsman trail/public dock/rip rap
009-016-5-550-24	50 / 50 Program	-	-	-			
009-016-5-550-65	Other Impr-Senior Citizens	-	-	-			
009-016-5-595-00	Depreciation Expenses	-	-	-			
009-016-5-730-01	Transfer To Fixed Assets	-	-	-			
009-016-5-730-48	Trans To City Prop/Eq/Reserves	50,000.00	-	3,000.00	3,000.00	4,000.00	
009-016-5-810-00	Bad Debt		-	-			
TOTAL EXPENSES		778,533.57	848,481.13	512,203.25	872,400.00	967,950.00	
REVENUE OVER EXPENSES		125,597.10	86,991.96	57,970.71	-	794.00	

City of Highland, Illinois

Parks and Rec - Parks, Programs, Community Bldg

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Buildings/Structures 520.00								
Park Restrooms	PCC-003	3	22,400	22,400	22,400			*67,200*
Silver Lake Playground	PCC-007	5					120,000	*120,000*
Weinheimer Gym Ceiling	PCC-010	2		50,000				*50,000*
Buildings/Structures 520.00 Total			**22,400**	**72,400**	**22,400**		**120,000**	***237,200***
Eng. for Capital 505.00								
Sursee Trail System - Sportsman Road	PCC-005	1	15,000					*15,000*
Eng. for Capital 505.00 Total			**15,000**					***15,000***
Equipment 530.00								
Spindler Trail Lighting	PCC-015	3		25,000	25,000			*50,000*
Equipment 530.00 Total				**25,000**	**25,000**			***50,000***
Land 510.00								
Land Purchase - Parks	PCC-004	3			175,000			*175,000*
Land 510.00 Total					**175,000**			***175,000***
Maint/ Repair Supp. 450.00								
Play Surface	PCC-002	3	5,000	4,000	3,000	3,000		*15,000*
Trail Maintenance	PCC-011	0	4,000	4,000	4,000			*12,000*
Maint/ Repair Supp. 450.00 Total			**9,000**	**8,000**	**7,000**	**3,000**		***27,000***
Other Capital Improv 550.00								
Hunsche Harbor Rip Rap	PCC -022	0	18,000					*18,000*
Public Dock Silver Lake Boat Ramp	PCC -023	0	17,000					*17,000*
Parking Lot	PCC-001	2		120,000				*120,000*
Sursee Trail System - Sportsman Road	PCC-005	1	102,600	30,000	30,000	30,000		*192,600*
Other Capital Improv 550.00 Total			**137,600**	**150,000**	**30,000**	**30,000**		***347,600***
Vehicles 530.00								

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Vehicle	PCC-008	2	23,000	0	20,000		20,000	*63,000*
Vehicles 530.00 Total			**23,000**	**0**	**20,000**		**20,000**	***63,000***
GRAND TOTAL			**207,000**	**255,400**	**279,400**	**33,000**	**140,000**	***914,800***

SWIMMING POOL

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
CATV Franchise Fee		$ 102,000	$ 105,000	$ 108,150	$ 111,395	$ 114,736	$ 118,178
Daily Admission		19,500	18,500	19,055	19,627	20,215	20,822
Season Passes		18,700	19,300	19,879	20,475	21,090	21,722
Lesson Fees		20,000	20,000	20,600	21,218	21,855	22,510
Concessions		12,600	13,000	13,390	13,792	14,205	14,632
Facility Rental		2,400	3,000	3,090	3,183	3,278	3,377
Misc. Revenue		400	0	0	0	0	0
Total Revenues Projected		$ 175,600	$ 178,800	$ 184,164	$ 189,689	$ 195,380	$ 201,241
Revenue Allocation:							
Operating & Maintenance Allocation	85%	149,260	151,980	156,539	161,236	166,073	171,055
Capital Expenditures Allocation	10%	17,560	17,880	18,416	18,969	19,538	20,124
Cash Reserve & Equip Repl Allocation	5%	8,780	8,940	9,208	9,484	9,769	10,062
Operating & Maintenance:							
Personnel		$ 72,523	$ 74,600	$ 76,838	$ 79,143	$ 81,517	$ 83,963
Professional		7,010	8,000	8,240	8,487	8,742	9,004
Contractual		19,520	21,475	22,119	22,783	23,466	24,170
Supplies		27,300	35,100	36,153	37,238	38,355	39,505
Total O&M Projected		$ 126,353	$ 139,175	$ 143,350	$ 147,651	$ 152,080	$ 156,643
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		149,260	151,980	156,539	161,236	166,073	171,055
O&M Excess (Deficit) vs 85 % allocation		$ 22,907	$ 12,805	$ 13,189	$ 13,585	$ 13,992	$ 14,412
Capital Projection		0	0	25,000	0	0	0
Capital Reserve Transfer In from 004		0	0	0	0	0	0
Revenue Allocation - Capital		17,560	17,880	18,416	18,969	19,538	20,124
Capital Funding Excess (Deficit) vs 10% allocation		$ 17,560	$ 17,880	$ (6,584)	$ 18,969	$ 19,538	$ 20,124
Transfer to Reserves 004		49,000	39,000	15,000	42,000	43,000	44,000
3% Revenue Allocation - Equip Repl		5,268	5,364	5,525	5,691	5,861	6,037
2% Revenue Allocation - Cash Reserve		3,512	3,576	3,683	3,794	3,908	4,025
Cash Reserve Excess (Deficit)		$ 40,220	$ 30,060	$ 5,792	$ 32,516	$ 33,231	$ 33,938
Cash Expenditures		126,353	139,175	168,350	147,651	152,080	156,643
Transfers Out		49,000	39,000	15,000	42,000	43,000	44,000
Total Expenditures & Transfers Projected		$ 175,353	$ 178,175	$ 183,350	$ 189,651	$ 195,080	$ 200,643
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 247	$ 625	$ 814	$ 38	$ 299	$ 598

SWIMMING POOL'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	72.0%	77.8%	77.8%	77.8%	77.8%	77.8%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	41.3%	41.7%	41.7%	41.7%	41.7%	41.7%
Operating Cost (Less Personnel) will not exceed $700 per day						
Actual Operating Cost (Less Personnel)/Day	$538.30	$645.75	$665.12	$685.08	$705.63	$726.80
Days Open	100	100	100	100	100	100

PARKS - OUTDOOR POOL

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
009-503-4-321-20	Catv Franchise	102,226.63	114,675.06	58,439.41	102,000.00	105,000.00	
009-503-4-347-10	Daily Admission	17,774.10	21,397.30	17,405.93	19,500.00	18,500.00	
009-503-4-347-20	Season Passes	19,354.66	16,208.26	22,734.77	18,700.00	19,300.00	
009-503-4-347-30	Lesson Fees	19,351.74	20,623.47	20,152.87	20,000.00	20,000.00	
009-503-4-347-40	Concessions	11,747.58	13,601.14	14,979.61	12,600.00	13,000.00	
009-503-4-347-77	Facility Rental	1,782.00	3,017.95	3,050.00	2,400.00	3,000.00	
009-503-4-371-10	Misc Revenue	316.00	544.00	-	400.00		
009-503-4-371-15	Grants		-	-			
009-503-4-381-21	From City Prop/Eq/Reserves	22,000.00	84,000.00	-			
TOTAL REVENUE		194,552.71	276,067.18	136,762.59	175,600.00	178,800.00	
009-503-5-110-00	Regular Salaries	61,402.96	74,176.70	65,528.54	71,100.00	73,000.00	
009-503-5-120-00	Overtime	-	204.34	-	200.00	200.00	
009-503-5-130-00	Benefits - Health & Life	1,090.50	1,185.20	591.21	1,223.00	1,400.00	
009-503-5-131-00	Benefits - Other	-	-	-	-		
009-503-5-160-00	Unemployment Ins	-	-	-			
009-503-5-230-00	Engineering / Consulting	-	-	-			
009-503-5-240-00	Training And Travel	1,026.00	274.60	1,611.00	2,000.00	3,000.00	New Red Cross certification
009-503-5-250-00	Admin Exp To General Admin	-		-			
009-503-5-250-09	Admin Fees To KRC	5,004.00	5,004.00	2,502.00	5,010.00	5,000.00	
009-503-5-310-00	Telephone / Communications	362.50	341.25	186.58	400.00	400.00	
009-503-5-320-00	Postage	-	-	441.13	50.00	75.00	
009-503-5-330-00	Utilities	4,975.88	5,403.83	4,014.14	6,000.00	5,500.00	
009-503-5-340-00	Rentals and Leases	92.95	-	-	100.00	100.00	
009-503-5-350-00	Insurance	-	205.83	-	570.00	2,500.00	
009-503-5-360-00	Equipment Maint And Repair	566.54	536.39	-	1,500.00	1,100.00	
009-503-5-370-00	Transportation Reimburse	-	-	-	100.00		
009-503-5-380-00	Building Maintenance	687.02	6,827.09	1,843.18	4,000.00	4,000.00	
009-503-5-390-00	Other Contractual Services	6,690.45	1,353.93	3,147.00	5,000.00	5,000.00	
009-503-5-390-33	Marketing	1,475.31	1,292.30	1,567.36	1,500.00	1,800.00	
009-503-5-390-50	Contractual/Technological	-	-	-	300.00	1,000.00	potential concession software & security camera
009-503-5-410-00	Office Supplies	58.34	-	7.18	200.00	100.00	
009-503-5-430-00	Operating Supplies	2,944.54	3,007.08	5,338.70	3,100.00	5,500.00	
009-503-5-430-50	Retail/Concession Supplies	5,748.49	7,294.44	7,429.61	7,000.00	7,800.00	
009-503-5-440-00	Safety & Uniform Supplies	1,442.87	3,894.80	1,600.88	2,000.00	2,000.00	
009-503-5-450-00	Maint/Repair Supplies	677.34	560.80	1,321.86	1,000.00	1,500.00	
009-503-5-470-00	Minor Equipment	2,620.75	1,734.66	1,302.50	3,000.00	7,000.00	Mandated accessible chair lift
009-503-5-490-00	General Fuel/Chemical Sup	11,544.00	9,463.19	10,213.43	11,000.00	11,200.00	
009-503-5-520-00	Buildings & Structures	-	-	-			
009-503-5-530-00	Equipment	-	-	-			
009-503-5-550-00	Other Capital Improvements	-	-	-			
009-503-5-595-00	Depreciation Expenses	-	-	-			
009-503-5-730-48	Trans To City Prop/Eq/Reserves	84,000.00	150,000.00	49,000.00	49,000.00	39,000.00	
009-503-5-810-00	Bad Debt			-			
TOTAL EXPENSES		192,430.44	272,760.43	157,646.30	175,353.00	178,175.00	
REVENUE OVER EXPENSES		2,122.27	3,306.75	(20,883.71)	247.00	625.00	

City of Highland, Illinois

Parks and Rec - Outdoor Pool

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Other Capital Improv 550.00								
Paint Pool Tank	00501520	4		25,000				*25,000*
Other Capital Improv 550.00 Total				25,000				*25,000*
GRAND TOTAL				25,000				*25,000*

CEMETERY

		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Grave Opening Fees		$ 21,500	$ 21,000	21,630	22,279	22,279	22,947
Interest Income (Cemetery Mgr Board)		28,000	25,000	25,250	25,503	25,503	25,758
Misc. Revenue		0	0	0	0	0	0
Operating Transfer In		20,000	0	0	0	0	0
Total Revenues Projected		$ 69,500	$ 46,000	$ 46,880	$ 47,781	$ 47,781	$ 48,705
Revenue Allocation:							
Operating & Maintenance Allocation	85%	59,075	39,100	39,848	40,614	40,614	41,399
Capital Expenditures Allocation	10%	6,950	4,600	4,688	4,778	4,778	4,870
Cash Reserve & Equip Repl Allocation	5%	3,475	2,300	2,344	2,389	2,389	2,435
Operating & Maintenance:							
Personnel		$ 13,281	$ 18,400	$ 18,952	$ 19,521	$ 19,521	$ 20,106
Professional		0	200	206	212	212	219
Contractual		17,910	18,400	18,952	19,521	19,521	20,106
Supplies		8,150	8,350	8,601	8,859	8,859	9,124
Total O&M Projected		$ 39,341	$ 45,350	$ 46,711	$ 48,112	$ 48,112	$ 49,555
Equipment Reserve Transfer In-Minor Eq		0	0	0	0	0	0
85% Revenue Allocation - O&M		59,075	39,100	39,848	40,614	40,614	41,399
O&M Excess (Deficit) vs 85 % allocation		$ 19,734	$ (6,250)	$ (6,863)	$ (7,498)	$ (7,498)	$ (8,156)
Capital Projection		30,000	0	9,500	9,500	9,500	9,500
Capital Reserve Transfer In from 004		20,000	0	9,400	10,000	10,000	11,000
Revenue Allocation - Capital		6,950	4,600	4,688	4,778	4,778	4,870
Capital Funding Excess (Deficit) vs 10% allocation		$ (3,050)	$ 4,600	$ 4,588	$ 5,278	$ 5,278	$ 6,370
Transfer to Reserves 004		0	0	0	0	0	0
3% Revenue Allocation - Equip Repl		2,085	1,380	1,406	1,433	1,433	1,461
2% Revenue Allocation - Cash Reserve		1,390	920	938	956	956	974
Cash Reserve Excess (Deficit)		$ (3,475)	$ (2,300)	$ (2,344)	$ (2,389)	$ (2,389)	$ (2,435)
Cash Expenditures		69,341	45,350	56,211	57,612	57,612	59,055
Transfers Out		0	0	0	0	0	0
Total Expenditures & Transfers Projected		$ 69,341	$ 45,350	$ 56,211	$ 57,612	$ 57,612	$ 59,055
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 159	$ 650	$ 70	$ 170	$ 170	$ 650

CEMETERY'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	56.6%	98.6%	99.6%	100.7%	100.7%	101.7%
Revenue Dedicated to Personnel Costs will not exceed 35%						
Actual Revenue Dedicated to Personnel Costs	19.1%	40.6%	40.6%	40.6%	40.6%	40.6%

PARKS - CEMETERY

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
009-715-4-345-10	Grave Opening Fees	21,200.00	17,650.00	11,600.00	21,500.00	21,000.00	
009-715-4-361-10	Interest Income	-	-	-	-	-	
009-715-4-371-10	Misc Revenue	180.00	1,028.89	417.98	-		
009-715-4-381-21	Trans from 004 Reserve		-	20,000.00	20,000.00		
009-715-4-381-35	Trans from Cem Land Repl	274,595.25	-	-	-		
009-715-4-381-39	Trans from Cem Brd of Mgrs Int	-	51,108.12	24,112.14	28,000.00	25,000.00	
TOTAL REVENUE		295,975.25	69,787.01	56,130.12	69,500.00	46,000.00	
009-715-5-110-00	Regular Salaries	18,708.00	13,559.28	1,806.00	13,000.00	18,000.00	For employees mowing only
009-715-5-120-00	Overtime	141.60	270.57	411.07	200.00	300.00	
009-715-5-130-00	Benefits - Health, Life	182.92	31.79	29.23	81.00	100.00	
009-715-5-160-00	Unemployment Ins	-	-	-			
009-715-5-220-00	Legal / Attorney Fees		30.00	735.00		200.00	
009-715-5-230-00	Engineering and Consulting		643.60	-			
009-715-5-310-00	Telephone	29.62	-	-		-	
009-715-5-330-00	Utilities	1,316.52	1,229.37	261.48	600.00	600.00	
009-715-5-350-00	Insurance	89.00	238.35	-	310.00	500.00	
009-715-5-360-00	Equipment Maint / Repair	350.00	718.68	100.91	500.00	500.00	
009-715-5-360-10	Vehicle Maint/Repair	36.00	-	-	200.00	500.00	
009-715-5-380-00	Building Maintenance	2,027.00	-	-	300.00	300.00	
009-715-5-390-00	Other Contractual Services	15,416.00	29,393.76	11,157.10	16,000.00	16,000.00	
009-715-5-390-50	Contractual/Technological	360.00	359.31	-			
009-715-5-420-00	Fuels for Vehicles/Equip	3,132.56	2,543.25	2,075.36	3,100.00	3,000.00	
009-715-5-430-00	Operating Supplies	543.71	416.53	2,430.95	500.00	500.00	
009-715-5-430-22	Tress-Purchase&Supplies	-	-	-	100.00		
009-715-5-440-00	Uniforms/Safety Equip	-	-	-	100.00		
009-715-5-450-00	MaintRepair Supplies	1,475.28	2,133.73	1,195.70	1,200.00	1,200.00	
009-715-5-460-00	Vehicle Maint Supplies	44.56	117.45	55.54	150.00	150.00	
009-715-5-470-00	Minor Equipment	522.96	239.95	3,283.00		500.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	-	4,781.85	-	3,000.00	3,000.00	
009-715-5-530-00	Equipment	-	-	-			
009-715-5-540-00	Roads	-	-	-	10,000.00	-	
009-715-5-550-00	Improvements Other Than Bldgs	-	-	21,734.31	10,000.00		
009-715-5-550-50	Storm Drainage Improvements	-	-	-	10,000.00		
009-715-5-730-48	Transfer to City Prop 004		13,000.00	-			
TOTAL EXPENSES		44,375.73	69,707.47	45,275.65	69,341.00	45,350.00	
REVENUE OVER EXPENSES		251,599.52	79.54	10,854.47	159.00	650.00	

City of Highland, Illinois

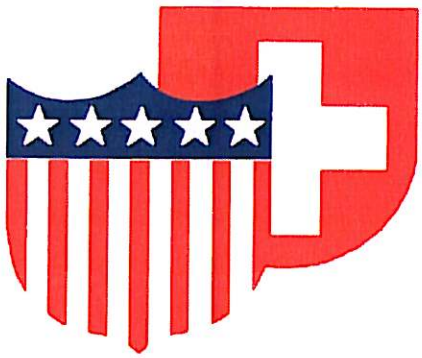
Parks and Rec - Cemetery

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

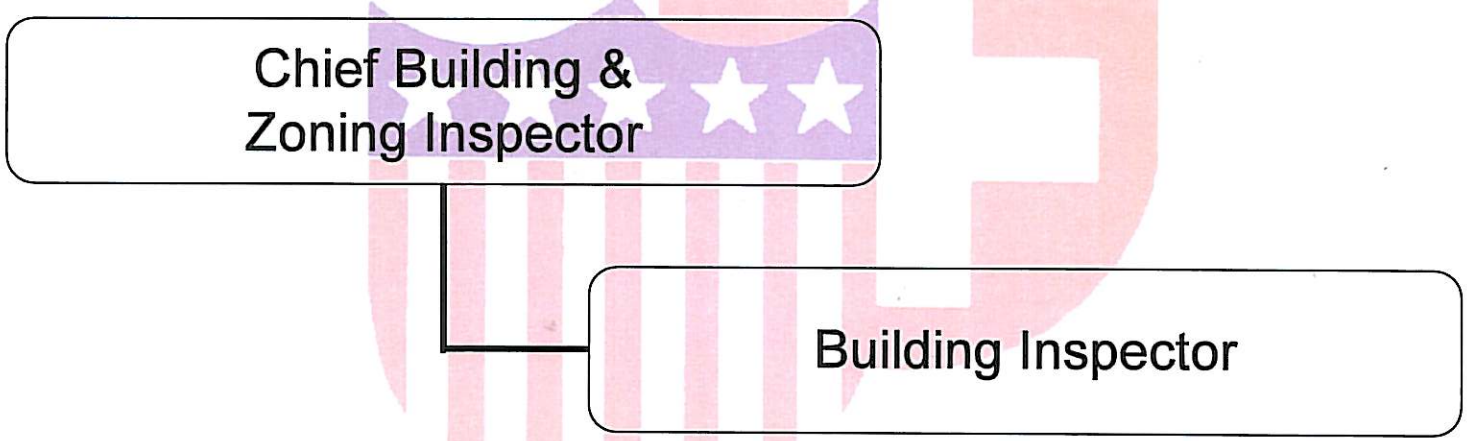
Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Lines, Roads, etc 540.00								
Cemetery Road Replacement	CEM 001	n/a	0	9,500	9,500	9,500	9,500	*38,000*
Lines, Roads, etc 540.00 Total			**0**	**9,500**	**9,500**	**9,500**	**9,500**	***38,000***
GRAND TOTAL			**0**	**9,500**	**9,500**	**9,500**	**9,500**	***38,000***

CITY OF HIGHLAND



BUILDING AND ZONING

Building and Zoning



City of Highland

Department of Community Development
Building and Zoning Division

Kevin Limestall, Chief Building & Zoning Official

2012-2013 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Revenue dedicated to personnel will not exceed 45%.
- Review and modify electric inspection fees to cover all related costs at 100%.
- Review and modify plumbing inspection fees to cover all related costs at 100%.

Major Initiatives

- Host several education programs for the public
- Implement a revised fee schedule for building permits
- Create a phased cost recovery fee program to lessen dependence on State and Federal revenue streams

2610 Plaza Drive - P.O. Box 218 Highland, Illinois 62249-0218
Phone (618) 654-7115 Fax (618) 654-5570 www.highlandil.gov

BUILDING & ZONING

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Sales Tax		$ 161,000	$ 156,400	$ 157,964	$ 159,544	$ 161,139	$ 162,750
Income Tax		63,000	64,400	65,044	65,694	66,351	67,015
Telecommunications Tax		26,250	26,250	26,513	26,778	27,045	27,316
Building Permits		15,500	20,000	20,400	20,808	21,224	21,649
Electrical Inspections		12,000	10,000	10,200	10,404	10,612	10,824
Plumbing Inspections		13,000	10,000	10,200	10,404	10,612	10,824
Misc Revenues		15,000	16,200	16,524	16,854	17,192	17,535
Operating Transfer In		1,200	1,200	1,200	1,200	1,200	1,200
Total Revenues Projected		$ 306,950	$ 304,450	$ 308,045	$ 311,686	$ 315,376	$ 319,114
Revenue Allocation:							
Operating & Maintenance Allocation	85%	260,908	258,783	261,838	264,933	268,069	271,247
Capital Expenditures Allocation	10%	30,695	30,445	30,804	31,169	31,538	31,911
Cash Reserve & Equip Repl Allocation	5%	15,348	15,223	15,402	15,584	15,769	15,956
Operating & Maintenance:							
Personnel		$ 136,808	$ 136,600	$ 140,698	$ 144,919	$ 149,267	$ 153,745
Professional		24,250	24,250	24,978	25,477	25,987	26,506
Contractual		80,800	88,488	91,143	92,965	94,825	96,721
Supplies		8,900	11,000	11,330	11,557	11,788	12,023
Total O&M Projected		$ 250,758	$ 260,338	$ 268,148	$ 274,918	$ 281,866	$ 288,996
Equipment Reserve Transfer In-Minor Eq		0	0	0	0	0	0
85% Revenue Allocation - O&M		260,908	258,783	261,838	264,933	268,069	271,247
O&M Excess (Deficit) vs 85 % allocation		$ 10,150	$ (1,556)	$ (6,310)	$ (9,985)	$ (13,796)	$ (17,749)
Capital Projection		0	27,395	22,000	20,000	0	0
Capital Reserve Transfer In from 004		0	0	0	0	0	0
Revenue Allocation - Capital		30,695	30,445	30,804	31,169	31,538	31,911
Capital Funding Excess (Deficit) vs 10% allocation		$ 30,695	$ 3,050	$ 8,804	$ 11,169	$ 31,538	$ 31,911
Transfer to Reserves 004		55,500	16,000	17,500	16,500	33,500	30,000
3% Revenue Allocation - Equip Repl		184,170	182,670	184,827	187,012	189,225	191,468
2% Revenue Allocation - Cash Reserve		122,780	121,780	123,218	124,674	126,150	127,646
Cash Reserve Excess (Deficit)		$ (251,450)	$ (288,450)	$ (290,545)	$ (295,186)	$ (281,876)	$ (289,114)
Cash Expenditures		250,758	287,733	290,148	294,918	281,866	288,996
Transfers Out		$ 55,500	$ 16,000	$ 17,500	$ 16,500	$ 33,500	$ 30,000
Total Expenditures & Transfers Projected		$ 306,258	$ 303,733	$ 307,648	$ 311,418	$ 315,366	$ 318,996
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 692	$ 717	$ 396	$ 268	$ 10	$ 118

BUILDING & ZONING FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	81.7%	85.5%	87.0%	88.2%	89.4%	90.6%
Revenue Dedicated to Personnel will not exceed 45%						
Actual Revenue Dedicated to Personnel	44.6%	44.9%	45.7%	46.5%	47.3%	48.2%
O&M per Capita will not exceed $30	$ 25.28	$ 26.25	$ 26.67	$ 27.08	$ 27.49	$ 25.62
Actual O&M per Capita						
Estimated Capita	9,919	9,919	10,053	10,153	10,254	11,279

BUILDING & ZONING

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
001-013-4-313-10	Sales Tax	157,015.16	162,205.69	80,734.30	161,000.00	156,400.00	allocated $5,000 to fire
001-013-4-315-10	State Income Tax	38,959.61	66,683.96	28,436.37	63,000.00	64,400.00	
001-013-4-321-11	Simplified Muni Telecom Tx	26,884.22	26,334.40	13,772.67	26,250.00	26,250.00	
001-013-4-321-70	Permits-Bldgs/Access Bldg	19,798.40	13,691.05	10,833.26	15,500.00	20,000.00	Includes proposed new fee schedule
001-013-4-321-71	Building Plan Review	-	-	-			
001-013-4-342-12	B&Z Misc. Plans Reviews	765.61	2,081.96	85,270.24	2,500.00	3,500.00	Includes proposed new fee schedule
001-013-4-342-13	B&Z-Electrical Inspect Fee	10,931.95	5,943.75	3,098.20	12,000.00	10,000.00	Does not include proposed fee increase
001-013-4-342-14	B&Z-Plumbing Inspect Fee	8,890.50	5,195.00	3,225.00	13,000.00	10,000.00	Does not include proposed fee increase
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	3,325.00	1,300.00	160.00	2,500.00	2,200.00	Does not include proposed fee increase
001-013-4-342-16	B&Z-Rental Prop Insp/Reg.	-	-	-			
001-013-4-342-17	B&Z-Demolition Revenue	-	-	-			
001-013-4-342-18	B&Z-Occupancy Permits	9,965.00	8,845.00	5,295.00	10,000.00	10,500.00	
001-013-4-381-19	From Comm Dev Fd		-	-			
001-013-4-381-63	From Fire Dept-Assist	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
TOTAL REVENUE		279,735.45	293,480.81	232,025.04	306,950.00	304,450.00	
001-013-5-110-00	Regular Salaries	108,293.93	111,660.26	56,275.27	119,525.00	120,000.00	50 percent of administrative assistant (from 25%)
001-013-5-120-00	Overtime	2,253.28	871.69	368.23	2,400.00	1,600.00	Kevin Salaried
001-013-5-130-00	Benefits - Health & Life	8,303.04	9,414.85	5,717.04	12,883.00	13,000.00	Limited city control over increased healthcare costs
001-013-5-131-00	Benefits - Other	1,745.23	801.43	-	2,000.00	2,000.00	
001-013-5-160-00	Unemployment Ins	-	-	-			
001-013-5-170-00	Salary/Car Allowance	-	-	-			
001-013-5-220-00	Legal / Attorney Fees	19,651.48	13,341.88	6,584.89	15,000.00	14,000.00	
001-013-5-230-00	Engineering / Consulting	-	3,281.95	2,905.00	5,000.00	6,000.00	
001-013-5-230-10	Bldg Plan Review (Reimb)	-	-	-	750.00	750.00	
001-013-5-230-11	Subd Plan Review (Reimb)	(840.00)	-	(160.00)			
001-013-5-240-00	Training And Travel	776.08	2,299.63	2,003.86	3,500.00	3,500.00	
001-013-5-310-00	Telephone / Communications	2,787.02	2,800.56	1,545.16	2,000.00	3,100.00	City Phone and data packege added to Sharon's cell
001-013-5-320-00	Postage	634.92	482.31	450.20	1,000.00	1,400.00	USPS increase
001-013-5-330-00	Utilities	4,105.42	3,925.90	2,415.23	4,500.00	5,500.00	
001-013-5-340-00	Rentals and Leases	-	-	-	-	1,600.00	New Copier Lease payment
001-013-5-350-00	Insurance	475.02	455.34	-	1,250.00	1,300.00	
001-013-5-360-00	Equipment Maint And Repair	686.00	666.13	82.11	900.00	800.00	
001-013-5-360-10	Vehicle Maint/Repair	-	329.95	389.46	1,250.00	1,200.00	
001-013-5-370-00	Transportation Reimburse	-	-	-	400.00	300.00	
001-013-5-380-00	Building Maintenance	4,167.50	1,625.33	787.50	5,500.00	5,000.00	
001-013-5-390-00	Other Contractual Services	7,461.04	2,777.17	2,032.19	6,000.00	7,500.00	
001-013-5-390-50	Contractual/Technological	4,917.76	6,240.04	3,848.92	7,500.00	10,288.00	City internet and email server and software upgrades
001-013-5-390-81	B&Z-Electrical Inspectors	21,090.10	7,991.53	5,487.36	12,000.00	12,000.00	timing of payouts differs from collection of fee
001-013-5-390-82	B&Z-Plumbing Inspectors	17,405.90	6,684.75	3,737.00	13,000.00	12,000.00	timing of payouts differs from collection of fee
001-013-5-390-83	B&Z-Occupancy Dep. Refund	6,100.00	5,100.00	1,970.00	8,000.00	6,500.00	timing of payouts differs from collection of fee
001-013-5-390-84	B&Z-Demolition Expenses	100.00	395.00	13,900.00	13,500.00	17,000.00	landfill costs, fuel costs, labor costs all increased
001-013-5-390-88	Code Enforcement Expenses	-	289.27	150.00	2,000.00	3,000.00	grass cutting and debris, liens
001-013-5-410-00	Office Supplies	1,009.44	336.62	886.04	900.00	1,400.00	Fuel surcharge and cost of materials
001-013-5-420-00	Fuels For Vehicles/Equip	884.45	1,212.62	912.92	1,400.00	2,600.00	Fuel prices increasing
001-013-5-430-00	Operating Supplies	763.88	1,005.61	361.77	2,000.00	2,200.00	fuel surcharge, cost of materials increaed
001-013-5-440-00	Safety & Uniform Supplies	-	299.53	-	600.00	500.00	
001-013-5-460-00	Vehicle Maint Supplies	52.10	21.97	-	1,000.00	800.00	
001-013-5-470-00	Minor Equipment	245.96	1,643.47	849.29	3,000.00	3,500.00	radio upgrade/replace
001-013-5-520-00	Buildings & Structures	-	-	-		27,395.00	half of roof replacement over front office area
001-013-5-530-00	Equipment	-	-	-			
001-013-5-550-00	Other Capital Improvements	-	-	-			
001-013-5-595-00	Depreciation Expenses	-	-	-			
001-013-5-730-47	Trans-City Prop Res-Mitigation	15,000.00	12,000.00	-	12,000.00	5,000.00	
001-013-5-730-48	Trans to City Prop/Eq/ Reserves	50,000.00	90,000.00	55,500.00	43,500.00	11,000.00	
001-013-5-730-54	Trans to Comm Dev 007	1,095.00	-	-			
001-013-5-810-00	Bad Debt	-					
TOTAL EXPENSES		279,166.55	287,954.79	168,999.46	306,258.00	303,733.00	
REVENUE OVER EXPENSES		568.90	5,526.02	63,025.58	692.00	717.00	

City of Highland, Illinois

Building and Zoning

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

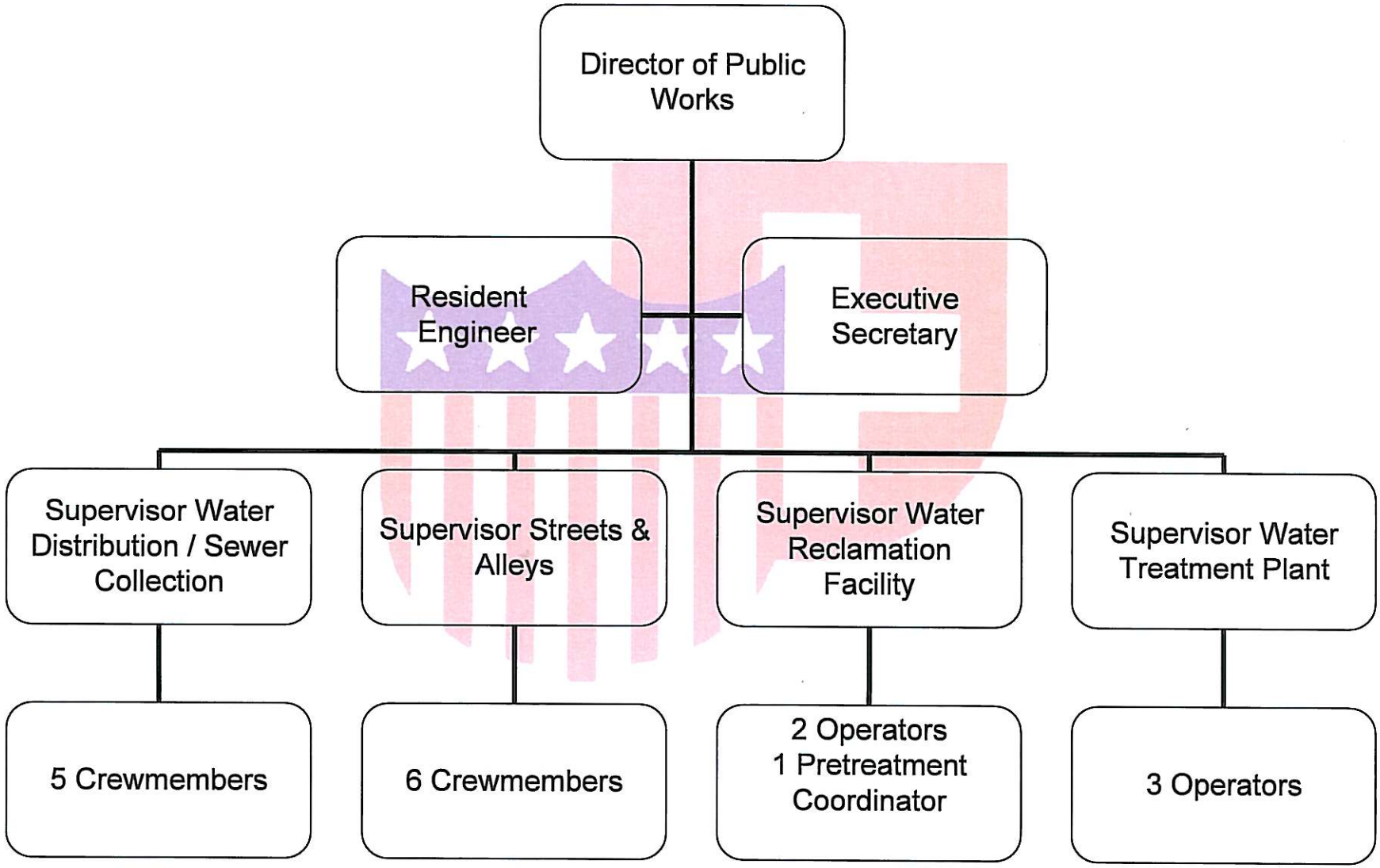
Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Buildings/Structures 520.00								
Roof Replacement	CD-2	2	27,395					*27,395*
Buildings/Structures 520.00 Total			**27,395**					***27,395***
Land 510.00								
Mitigation/Trails/Greenspace Acquisition	CD-3	n/a			20,000			*20,000*
Land 510.00 Total					**20,000**			***20,000***
Vehicles 530.00								
Vehicle Replacement	CD-1	n/a		22,000				*22,000*
Vehicles 530.00 Total				**22,000**				***22,000***
GRAND TOTAL			**27,395**	**22,000**	**20,000**			***69,395***

CITY OF HIGHLAND

PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds

Public Works



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2012-2013 Budget Goals

Critical Measures

- Continue to monitor the critical measures for the City based performance measurement system.

PW Admin/Street Division

- Decrease revenue dedicated to personnel by 8% with staffing changes.
- O&M Cost per paved lane mile will not exceed $14,500.
- Personnel costs per paved lane mile will not exceed $9,500.

Water Department

- Revenue dedicated to O&M costs will not exceed 70%.
- O&M Costs to produce finished gallons of water will not exceed $1.75 per 1,000 gallons.
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Sewer Department

- Revenue dedicated to O&M costs will not exceed 65%.
- O&M Costs per 1,000 gallons billed will not exceed $3.90.
- Operating Income per 1,000 gallons billed will be at least $2.00.
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Major Initiatives

Transportation

Non Home Rule Sales Tax:

Sales tax has remained consistent with last year with very little growth.

80% Portion

- Engineering will continue through 2012 for the Iberg Parkway – Northeast Quadrant of the peripheral route. Right-of-way acquisition was completed in December 2010. In the next year, we will be pursuing approval from the Illinois Commerce Commission (ICC), finalizing the project documents, and exploring alternative funding such as grants for construction.

20% Portion

- City forces plan to make repairs to the pavements on Larkspur, Tulip, and Periwinkle.
- Resurface Broadway from Swallow Lane to Helvetia

TIF District

Sidewalks

A sidewalk extension is planned along US Hwy. 40 from Walnut to Plaza Dr. There will not be a sidewalk removal and replacement program this year due to a decrease in MFT funding. However, Street and Alley crews will perform spot replacements.

Street and Alley

Implement a salt brine program for ice and snow operations.
Two new dump trucks.
Install new fence around property with salt storage shed on Highland Road.

Water Treatment Plant

Replace turbidity motors.
Replace filter control valves.
Replace chemical pumps.
Install VFD on raw water pumps.
Replace filter media.

Water Reclamation Facility

The plant will focus on maintenance of its pumps, blowers, motors, and various other components this next year. The plant received new equipment during the upgrade in 1997 and now is the time to prepare for maintenance.

Electric duct bank replacement.

Water Distribution

Water main replacement on 12th Street from Laurel to Mulberry. Install new 6" main to replace 2" main.
Purchase small excavator.
Purchase leak detection equipment.
Purchase new directional boring machine.

Sewer Collection

Complete a comprehensive study of the collection system to determine rehabilitation of existing mains, sufficiency of existing trunk mains, proposed placement of new trunk mains, prioritization of work, sewer rates structure, and funding for implementation.

The division makes good use of the sewer jet/vactor truck and sewer camera trailer. It has allowed them to respond and resolve backups in a timely manner. The equipment is also used in a proactive manner by cleaning mains on a regular schedule.

Revenues

We will budget conservatively for revenues in the water and sewer divisions with the slow rebound of the economy and housing, and unknowns in the state's budget. The state has been more consistent with sales tax payments to Highland but income tax payments remain somewhat inconsistent.

STREETS / PW ADMIN

		Current Fiscal Year	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Property / Replacement Tax		$ 119,600	$ 119,500	$ 120,695	$ 121,902	$ 123,121	$ 124,352
Sales Tax		690,000	690,000	696,900	703,869	710,908	718,017
Income Tax		270,000	276,000	278,760	281,548	284,363	287,207
Telecommunications Tax		112,500	112,500	113,625	114,761	115,909	117,068
Misc Revenues		7,200	284,700	34,700	34,700	34,700	34,700
Rental - Street Equipment		0	0	0	0	0	0
Operating Transfers In		40,000	0	0	0	0	0
Total Revenues Projected		$ 1,239,300	$ 1,482,700	$ 1,244,680	$ 1,256,780	$ 1,269,001	$ 1,281,344
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,053,405	1,260,295	1,057,978	1,068,263	1,078,651	1,089,142
Capital Expenditures Allocation	10%	123,930	148,270	124,468	125,678	126,900	128,134
Cash Reserve & Equip Repl Allocation	5%	61,965	74,135	62,234	62,839	63,450	64,067
Operating & Maintenance:							
Personnel		$ 512,113	$ 520,550	$ 536,167	$ 552,251	$ 568,819	$ 585,884
Professional		37,500	28,500	29,355	30,236	31,143	32,077
Contractual		155,600	140,200	144,406	148,738	153,200	157,796
Supplies		120,500	137,200	141,316	145,555	149,922	154,420
Total O&M Projected		825,713	826,450	851,244	876,781	903,084	930,177
Equipment Reserve Transfer In-Minor Eq		0	0	0	0	0	0
85% Revenue Allocation - O&M		1,053,405	1,260,295	1,057,978	1,068,263	1,078,651	1,089,142
O&M Excess (Deficit) vs 85 % allocation		$ 227,692	$ 433,845	$ 206,735	$ 191,482	$ 175,566	$ 158,965
Capital Projection		395,000	1,845,000	366,000	230,000	335,000	54,000
Capital Reserve Transfer In		0	1,200,000	0	0	0	0
Revenue Allocation - Capital		123,930	148,270	124,468	125,678	126,900	128,134
Capital Funding Excess (Deficit) vs 10% allocation		$ (271,070)	$ (496,730)	$ (241,532)	$ (104,322)	$ (208,100)	$ 74,134
Transfer to Reserves 004		18,000	11,000	27,000	149,000	30,000	297,000
3% Revenue Allocation - Equip Repl		37,179	44,481	37,340	37,703	38,070	38,440
2% Revenue Allocation - Cash Reserve		24,786	29,654	24,894	25,136	25,380	25,627
Cash Reserve Excess (Deficit)		$ (43,965)	$ (63,135)	$ (35,234)	$ 86,161	$ (33,450)	$ 232,933
Cash Expenditures		1,220,713	2,671,450	1,217,244	1,106,781	1,238,084	984,177
Transfers Out		18,000	11,000	27,000	149,000	30,000	297,000
Total Expenditures & Transfers Projected		$ 1,238,713	$ 2,682,450	$ 1,244,244	$ 1,255,781	$ 1,268,084	$ 1,281,177
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 587	$ 250	$ 437	$ 999	$ 916	$ 167

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	66.6%	55.7%	68.4%	69.8%	71.2%	72.6%
O & M Cost per paved lane mile will not exceed $14,500	$13,107	$13,118	$13,512	$13,917	$14,335	$14,765
Personnel Cost per paved lane mile will not exceed $9,500	$8,129	$8,263	$8,511	$8,766	$9,029	$9,300
Paved Lane Miles	63	63	63	63	63	63

STREETS / PW ADMIN

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	111,023.51	115,227.31	90,939.38	111,000.00	111,000.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	4,863.72	5,406.25	1,591.64	4,800.00	4,750.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	3,803.04	4,005.16	-	3,800.00	3,750.00	
001-017-4-313-10	Sales Tax	672,922.12	695,167.30	346,004.12	690,000.00	690,000.00	
001-017-4-315-10	State Income Tax	166,969.76	285,788.34	121,871.48	270,000.00	276,000.00	
001-017-4-321-11	Simplified Muni Telecom Tx	123,789.48	112,861.78	59,025.79	112,500.00	112,500.00	
001-017-4-343-10	Rental-Street Equipment	-	-	-			
001-017-4-343-11	Rental/Lease Revenue	2,400.00	1,200.00	2,400.00	7,200.00	7,200.00	100 Poplar rent
001-017-4-343-20	Misc Street Div	195,245.59	30,723.76	28,837.33		27,500.00	Reimbursement for highway maint
001-017-4-343-22	Government Reimbursements	-	-	-			
001-017-4-346-20	Gain on Sale of Asset	3,800.00	-	-			
001-017-4-347-71	Misc. Tree Commission	-	-	-			
001-017-4-371-15	Grants	-	-	-		250,000.00	
001-017-4-371-17	Bond Proceeds	-	-	-			
001-017-4-371-19	Grants - Tree Commission	-	-	-			
001-017-4-381-20	From Comm Dev Reserves	-	-	-			
001-017-4-381-21	From City Prop/Eq/Reserves	80,000.00	-	-			
001-017-4-381-26	Transfer From MFT Fund	22,446.11	-	-			
001-017-4-381-50	From TIF #2 Bond Proceeds					1,200,000.00	
001-017-4-381-43	From Solid Waste Fd	40,000.00	40,000.00	40,000.00	40,000.00	-	Removed unless reimb needed
TOTAL REVENUE		1,427,263.33	1,290,379.90	690,669.74	1,239,300.00	2,682,700.00	
001-017-5-110-00	Regular Salaries	500,097.83	473,341.76	228,901.97	441,800.00	453,000.00	
001-017-5-120-00	Overtime	24,697.17	36,058.39	5,953.70	28,000.00	28,000.00	
001-017-5-130-00	Benefits - Health & Life	41,679.47	31,802.83	16,952.23	39,713.00	37,000.00	
001-017-5-131-00	Benefits - Other	2,411.50	-	-	2,500.00	2,500.00	
001-017-5-160-00	Unemployment Ins	-	885.00	-	-	-	
001-017-5-170-00	Salary/Car Allowance	25.61	26.50	12.77	100.00	50.00	
001-017-5-220-00	Legal / Attorney Fees	22,054.23	8,572.59	5,690.19	20,000.00	12,000.00	
001-017-5-230-00	Engineering / Consulting	9,552.90	10,665.00	9,275.00	15,000.00	15,000.00	
001-017-5-240-00	Training And Travel	2,112.94	2,835.77	153.59	2,000.00	1,500.00	$1000 S&A, $500 PWAdmin
001-017-5-260-00	Waste Removal	-	-	-	500.00	-	
001-017-5-310-00	Telephone / Communications	2,888.01	2,776.20	1,489.78	2,000.00	3,000.00	
001-017-5-320-00	Postage	155.79	163.46	128.95	400.00	200.00	
001-017-5-330-00	Utilities	9,056.77	6,993.01	2,002.98	10,000.00	10,000.00	
001-017-5-340-00	Rentals And Leases	8,625.86	8,137.82	6,023.04	15,000.00	10,000.00	
001-017-5-350-00	Insurance	7,511.63	8,160.44	-	11,000.00	15,000.00	
001-017-5-360-00	Equipment Maint And Repair	11,612.78	21,761.79	2,387.73	8,000.00	7,500.00	
001-017-5-360-10	Vehicle Maint/Repair	11,653.87	20,828.32	(52.45)	14,000.00	15,000.00	$14,000 S&A, $1,000 PWAdmin
001-017-5-370-00	Transportation Reimburse	-	-	-	200.00		
001-017-5-380-00	Building Maintenance	1,871.22	6,843.00	286.08	5,000.00	2,500.00	
001-017-5-390-00	Other Contractual Services	39,808.83	25,566.11	20,917.93	40,000.00	25,000.00	
001-017-5-390-22	Trees-Contracted Work	33,267.50	32,376.00	8,627.50	40,000.00	40,000.00	
001-017-5-390-50	Contractual/Technological	10,468.49	11,234.99	9,765.58	10,000.00	12,000.00	
001-017-5-410-00	Office Supplies	496.62	-	-	500.00	200.00	
001-017-5-420-00	Fuels For Vehicles/Equip	26,508.53	33,286.33	16,759.51	33,000.00	37,000.00	
001-017-5-430-00	Operating Supplies	34,282.22	23,474.71	17,501.06	35,000.00	35,000.00	
001-017-5-430-22	Trees-Purchase&Supplies	-	-	635.35			
001-017-5-440-00	Safety & Uniform Supplies	2,009.35	1,991.76	675.95	3,000.00	2,000.00	
001-017-5-450-00	Maint/Repair Supplies	5,733.84	17,004.36	1,082.51	9,000.00	6,000.00	
001-017-5-460-00	Vehicle Maint Supplies	6,984.48	8,122.90	1,729.13	6,000.00	8,000.00	
001-017-5-470-00	Minor Equipment	13,870.71	29,485.76	1,781.42	30,000.00	45,000.00	$25,000 S&A, $5,000 PWAdmin, salt brine setup $15,000
001-017-5-470-90	Minor Eq.-Storm Drainage	-	-	-			
001-017-5-490-00	Generat.Fuel/Chemical Sup	2,835.36	3,621.23	1,972.45	4,000.00	4,000.00	
001-017-5-505-00	Engineering For Capital	-	-	10,954.95			
001-017-5-505-10	Engineering-Troxler/ IL160	-	-	-			
001-017-5-510-00	Land	-	-	-			
001-017-5-510-10	Right Of Way	-	-	-			
001-017-5-510-20	Easement	-	-	-			
001-017-5-520-00	Buildings & Structures	-	-	-		50,000.00	fence and rock salt storage lot
001-017-5-530-00	Equipment	-	-	138,908.00	250,000.00	225,000.00	new dump trucks-$200,000, $25,000 mini excavator
001-017-5-540-00	Lines Roads Etc - New/Repl	-	-	48,027.72	25,000.00	250,000.00	Troxler sidewalk-Safe Routes to School grant: REIMBURSABLE
001-017-5-550-00	Other Capital Improvements	-	-	-			
001-017-5-550-10	Impr-Troxler/ IL160	-	-	-		1,200,000.00	Hospital site improvements
001-017-5-550-24	50 / 50 Program	-	-	-			
001-017-5-550-50	Storm Drainage	-	-	16,456.35	120,000.00	120,000.00	$25,000 Glik Park storm sewer, $80,000 Lakeland Terrace phase 1, $15,000 misc storm drainage
001-017-5-595-00	Depreciation Expenses	1,477,778.14	542,658.32	-			
001-017-5-730-39	Trans To 004/Util Facilty	-	-	-			
001-017-5-730-48	Trans To City Prop/Eq/Reserves	25,000.00	300,000.00	18,000.00	18,000.00	11,000.00	
001-017-5-810-00	Bad Debt			-			
TOTAL EXPENSES		2,335,071.65	1,668,716.35	593,000.97	1,238,713.00	2,682,450.00	
REVENUE OVER EXPENSES		(907,808.32)	(378,336.45)	97,668.77	587.00	250.00	

City of Highland, Illinois

Street Department

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Buildings/Structures 520.00								
Fencing and Rock for Salt Storage Lot	ST-011	0	50,000					*50,000*
Buildings/Structures 520.00 Total			**50,000**					***50,000***
Equipment 530.00								
New Dump Trucks (2)	ST-001	0	200,000					*200,000*
Backhoe/Front End Loader	ST-002	0		36,000				*36,000*
Skid Steer Loader	ST-003	0		30,000				*30,000*
Mini Excavator	ST-012	0	25,000					*25,000*
Equipment 530.00 Total			**225,000**	**66,000**				***291,000***
Lines, Roads, etc 540.00								
Troxler Sidewalk and Pedestrian Signal	ST-005	0	250,000					*250,000*
US 40-Plaza Drive Sidewalk Extension	ST-006	0		130,000				*130,000*
IL 143 - Cally to Highland Park Rd Sidewalk Ext	ST-007	0			140,000			*140,000*
US 40 Sidewalk Extension	ST-008	0				235,000		*235,000*
Lines, Roads, etc 540.00 Total			**250,000**	**130,000**	**140,000**	**235,000**		***755,000***
Other Capital Improv 550.00								
Hospital site improvements	ST-021	0	1,200,000					*1,200,000*
Other Capital Improv 550.00 Total			**1,200,000**					***1,200,000***
Storm Drainage 550.50								
Storm Drainage	ST-004	0	15,000	50,000	50,000	50,000		*165,000*
Lakeland Terrace Drainage Improvements	ST-009	0	80,000	120,000	40,000	50,000	54,000	*344,000*
Glik Park Drainage	ST-010	0	25,000					*25,000*
Storm Drainage 550.50 Total			**120,000**	**170,000**	**90,000**	**100,000**	**54,000**	***534,000***
GRAND TOTAL			**1,845,000**	**366,000**	**230,000**	**335,000**	**54,000**	***2,830,000***

Motor Fuel Tax

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Allotment	238,061.29	239,638.04	118,365.40	254,430.00	246,983.00	
008-000-4-361-10	Interest Income	1,804.15	770.20	702.59	500.00		
008-000-4-371-10	Misc Revenue	6,292.00	47,254.00	40,965.00			
TOTAL REVENUE		246,157.44	286,662.24	160,032.99	254,930.00	246,983.00	
008-008-5-340-00	Rentals And Leases	-					
008-008-5-430-00	Operating Supplies	271,412.05	236,457.89	169,767.98	265,500.00	275,000.00	
008-008-5-505-00	Engineering For Capital						
008-008-5-540-00	Lines Roads Etc - New/Repl						
008-008-5-550-00	Other Capital Improvements						
008-008-5-730-13	Transfer to Street Dept	22,446.11					
TOTAL EXPENSES		293,858.16	236,457.89	169,767.98	265,500.00	275,000.00	
REVENUE OVER EXPENSES		(47,700.72)	50,204.35	(9,734.99)	(10,570.00)	(28,017.00)	Use Cash on Hand

Street Bond Construction

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
050-000-4-311-10	Property Tax-General			-			
050-000-4-313-12	Non-Home Rule Sales Tax	1,310,533.97	1,336,365.99	671,932.38	1,350,000.00	1,350,000.00	
050-000-4-361-10	Interest Income	155,684.81	51,682.95	2,056.33	29,500.00		
050-000-4-371-10	Miscellaneous Revenue	149,565.23	149.00	6,740.00		6,000.00	Clint assist other departments
050-000-4-381-25	Transfer from Street Bond Int	720,000.00	775,000.00	-			
TOTAL REVENUE		2,335,784.01	2,163,197.94	680,728.71	1,379,500.00	1,356,000.00	
050-050-5-110-00	Regular Salaries	46,532.53	49,674.40	24,064.05	50,000.00	55,000.00	
050-050-5-120-00	Overtime	1,804.68	2,348.27	946.33	2,000.00	2,000.00	
050-050-5-130-00	Benefits - Health & Life	7,314.36	6,094.52	1,970.89	4,520.00	4,400.00	
050-050-5-220-00	Legal / Attorney Fees	143.00	32,192.30	210.00	15,000.00		
050-050-5-230-00	Engineering / Consulting	500.00	-	1,000.00			
050-050-5-240-00	Training and Travel	275.02	-	-	300.00	300.00	
050-050-5-310-00	Telephone / Communications	478.91	467.66	236.71	500.00	500.00	
050-050-5-360-00	Equipment Maint And Repair	-	-	-	-		
050-050-5-360-10	Vehicle Maint/Repair	384.67	344.63	-	1,000.00	1,000.00	
050-050-5-390-00	Other Contractual Services	9,335.34	11,209.01	8,338.38	10,000.00	15,000.00	
050-050-5-410-00	Office Supplies	-	-	-	200.00		
050-050-5-420-00	Fuels For Vehicles/Equip	525.09	953.03	367.61	700.00	900.00	
050-050-5-430-00	Operating Supplies	36,064.89	14,872.86	4,308.25	30,000.00	15,000.00	
050-050-5-470-00	Minor Equipment	689.99	-	-	1,500.00	1,500.00	
050-050-5-505-00	Engineering For Capital	-	-	119,158.56	10,000.00	115,000.00	$100,000 NE Quad const eng., $15,000 Broadway Resurf
050-050-5-510-00	Land	-	-	2,650.00	-		
050-050-5-510-10	Right Of Way	-	-	-	-		
050-050-5-510-20	Easement	-	-	-	-		
050-050-5-520-00	Buildings & Structures	-	-	-	-		
050-050-5-540-00	Lines Roads Etc - New/Repl	-	-	513,175.25	-	950,000.00	NE Quad/US 40 Hemlock Intersection
050-050-5-540-10	Road Rehab - 20% NHR	-	-	63,662.33	470,000.00	255,000.00	Broadway Resurfacing, Street Creep
050-050-5-550-00	Other Capital Improvements	-	-	-			
050-050-5-550-50	Storm Drainage	-	-	-			
050-050-5-595-00	Depreciation Expenses	80,525.46	95,788.03	-			
050-050-5-610-00	Principal Payments	-	-	-			
050-050-5-620-00	Interest Payments	(1,049.50)	(1,049.50)	-			
050-050-5-630-00	Other Debt Services	-	-	-			
050-050-5-630-01	Accrued Interest Expense		-	-			
050-050-5-640-00	Amortization Expense	4,323.36	4,323.36	-			
050-050-5-730-28	Trans to NHRST/Street Bond 051	1,044,000.00	816,000.00	310,000.00	780,000.00	1,020,000.00	
050-050-5-730-29	Transfer to 2010 Street Bond		91,261.10				
TOTAL EXPENSES		1,231,847.80	1,124,479.69	1,050,288.36	1,375,720.00	2,435,600.00	
REVENUE OVER EXPENSES		1,103,936.21	1,038,718.25	(369,559.65)	3,780.00	(1,079,600.00)	Borrowed from Gen Fund Reserves to fund NE Quadrant completion

Street Bond and Interest

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
051-000-4-361-10	Interest Income	50,198.17	42,257.57	16,885.13	13,000.00	13,000.00	
051-000-4-371-10	Miscellaneous Revenue		2,375.05	-			
051-000-4-381-31	From 050 NHR Sales Tax	1,044,000.00	816,000.00	310,000.00	780,000.00	1,020,000.00	
TOTAL REVENUE		1,094,198.17	860,632.62	326,885.13	793,000.00	1,033,000.00	
051-051-5-390-00	Other Contractual Services	-		-	-		
051-051-5-610-00	Principal Payments	-		-	825,000.00	880,000.00	
051-051-5-620-00	Interest Payments	348,550.02	319,939.60	149,959.39	300,000.00	270,000.00	
051-051-5-630-00	Other Debt Services	862.13	287.38	-	500.00	500.00	
051-051-5-730-25	Transfer to Street Bond Const	720,000.00	775,000.00	-			
TOTAL EXPENSES		1,069,412.15	1,095,226.98	149,959.39	1,125,500.00	1,150,500.00	
REVENUE OVER EXPENSES		24,786.02	(234,594.36)	176,925.74	(332,500.00)	(117,500.00)	use cash on hand

2010 Street Bond Construction

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
052-000-4-313-12	Non-Home Rule Sales Tax						
052-000-4-361-10	Interest Income		998.74				Bond - land purchases complete in 10-11
052-000-4-371-10	Miscellaneous Revenue						
052-000-4-371-17	Bond Proceeds						
052-000-4-381-25	Trans from 2007 St Bond		91,261.10				
TOTAL REVENUE		-	92,259.84	-	-		
052-052-5-110-00	Regular Salaries						
052-052-5-120-00	Overtime						
052-052-5-130-00	Benefits - Health & Life						
052-052-5-220-00	Legal / Attorney Fees						
052-052-5-230-00	Engineering / Consulting						
052-052-5-240-00	Training and Travel						
052-052-5-310-00	Telephone / Communications						
052-052-5-360-00	Equipment Maint And Repair						
052-052-5-360-10	Vehicle Maint/Repair						
052-052-5-390-00	Other Contractual Services		26.19				
052-052-5-410-00	Office Supplies						
052-052-5-420-00	Fuels For Vehicles/Equip						
052-052-5-430-00	Operating Supplies						
052-052-5-470-00	Minor Equipment						
052-052-5-505-00	Engineering For Capital						
052-052-5-510-00	Land						
052-052-5-510-10	Right Of Way						
052-052-5-510-20	Easement						
052-052-5-520-00	Buildings & Structures						
052-052-5-540-00	Lines Roads Etc - New/Repl						
052-052-5-540-10	Road Rehab - 20% NHR						

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
052-052-5-550-00	Other Capital Improvements						
052-052-5-550-50	Storm Drainage						
052-052-5-595-00	Depreciation Expenses						
052-052-5-610-00	Principal Payments						
052-052-5-620-00	Interest Payments		75,726.41				
052-052-5-630-00	Other Debt Services						
052-052-5-640-00	Amortization Expense		1,833.50				
052-052-5-730-28	Trans To NHRST/Street Bond						
TOTAL EXPENSES		-	77,586.10	-	-		
REVENUE OVER EXPENSES		-	14,673.74	-	-		

2010 Street Bond Construction

This bond payment begins in 2020

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
053-053-4-361-10	Interest Income						
053-053-4-381-31	From 2010 Street Bond Construction						
TOTAL REVENUE		-	-	-	-		
053-053-5-390-00	Other Contractual Services						
053-053-5-610-00	Principal Payments						
053-053-5-620-00	Interest Payments						
053-053-5-630-00	Other Debt Services						
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons						
TOTAL EXPENSES		-	-	-	-		
REVENUE OVER EXPENSES		-	-	-	-		

City of Highland, Illinois

Non Home Rule Sales Tax

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Eng. for Capital 505.00								
NE Quadrant	NHRST-001	0	100,000	100,000				*200,000*
Resurfacing Cypress St.: Broadway to 6th	NHRST-003	0					20,000	*20,000*
Vulliet Road Widening	NHRST-004	0					25,000	*25,000*
Oak St. Reconstr-Phase 1 Intersection at Papin	NHRST-005	0		50,000				*50,000*
Broadway Resurfacing-Swallow to Helvetia	NHRST-007	0	15,000					*15,000*
Sportsmans Road Reconstruction	NHRST-010	0		100,000				*100,000*
Oak St. Reconstruction-Ph 2 Papin to Maxim	NHRST-011	0				50,000		*50,000*
Walnut Resurfacing	NHRST-012	0				20,000		*20,000*
Eng. for Capital 505.00 Total			**115,000**	**250,000**		**70,000**	**45,000**	***480,000***
Land 510.00								
Oak St. Reconstr-Phase 1 Intersection at Papin	NHRST-005	0		50,000				*50,000*
Land 510.00 Total				**50,000**				***50,000***
Lines, Roads, etc 540.00								
NE Quadrant	NHRST-001	0	650,000	650,000				*1,300,000*
Rehabilitate Existing Streets by City Forces	NHRST-002	0	25,000	25,000	25,000	25,000	25,000	*125,000*
Resurfacing Cypress St.: Broadway to 6th	NHRST-003	0					125,000	*125,000*
Vulliet Road Widening	NHRST-004	0					180,000	*180,000*
Oak St. Reconstr-Phase 1 Intersection at Papin	NHRST-005	0			300,000			*300,000*
Poplar St. Microsurfacing	NHRST-006	0		65,000				*65,000*
Broadway Resurfacing-Swallow to Helvetia	NHRST-007	0	190,000					*190,000*
Resurfacing Southwest Quadrant	NHRST-008	0		276,000				*276,000*
Sportsmans Road Reconstruction	NHRST-010	0			945,000			*945,000*
Oak St. Reconstruction-Ph 2 Papin to Maxim	NHRST-011	0					500,000	*500,000*
Walnut Resurfacing	NHRST-012	0					200,000	*200,000*
Street Creep Corrections	NHRST-013	0	40,000					*40,000*
US 40/Hemlock Intersection	NHRST-014	0	300,000					*300,000*
Lines, Roads, etc 540.00 Total			**1,205,000**	**1,016,000**	**1,270,000**	**25,000**	**1,030,000**	***4,546,000***
GRAND TOTAL			**1,320,000**	**1,316,000**	**1,270,000**	**95,000**	**1,075,000**	***5,076,000***

WATER FUND
O&M ALLOCATED BY CATEGORY

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Utility Sales		$ 2,107,216	$ 2,159,014	$ 2,212,989	$ 2,268,314	$ 2,325,021	$ 2,383,147
Connection Fees		12,000	12,000	12,240	12,485	12,734	12,989
Misc Revenues		54,496	51,300	52,326	53,373	54,440	55,529
Operating Transfers In		30,000	0	0	0	0	0
Total Revenues Projected		$ 2,203,712	$ 2,222,314	$ 2,277,555	$ 2,334,171	$ 2,392,196	$ 2,451,665
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,873,155	1,888,966	1,935,922	1,984,045	2,033,366	2,083,915
Capital Expenditures Allocation	10%	220,371	222,231	227,755	233,417	239,220	245,166
Cash Reserve & Equip Repl Allocation	5%	110,186	111,116	113,878	116,709	119,610	122,583
Operating & Maintenance:							
Personnel - Admin		$ 79,694	$ 98,350	$ 100,809	$ 103,329	$ 105,912	$ 108,560
Personnel - WTP		318,399	336,500	344,913	353,535	362,374	371,433
Personnel - Distribution		320,310	308,500	316,213	324,118	332,221	340,526
Sub Total		718,403	743,350	761,934	780,982	800,507	820,519
Professional Svcs - Admin		188,890	192,592	192,592	192,592	192,592	192,592
Professional Svcs - WTP		7,200	7,200	7,200	7,200	7,200	7,200
Professional Svcs - Distribution		1,100	1,600	1,600	1,600	1,600	1,600
Sub Total		197,190	201,392	201,392	201,392	201,392	201,392
Contractual Svcs - Admin		105,490	92,600	92,600	92,600	92,600	92,600
Contractual Svcs - WTP		201,350	183,050	183,050	183,050	183,050	183,050
Contractual Svcs - Distribution		32,100	32,100	32,100	32,100	32,100	32,100
Sub Total		338,940	307,750	307,750	307,750	307,750	307,750
Supplies - Admin		5,300	6,300	6,300	6,300	6,300	6,300
Supplies - WTP		194,550	414,750	414,750	414,750	414,750	414,750
Supplies - Distribution		54,700	56,200	56,200	56,200	56,200	56,200
Sub Total		254,550	477,250	477,250	477,250	477,250	477,250
Total O&M Projected		1,509,083	1,729,742	1,748,326	1,767,374	1,786,899	1,806,911
Equipment Reserve Transfer In-Minor Eq		0					
85% Revenue Allocation - O&M		1,873,155	1,888,966	1,935,922	1,984,045	2,033,366	2,083,915
O&M Excess (Deficit) vs 85 % allocation		$ 364,072	$ 159,224	$ 187,596	$ 216,671	$ 246,468	$ 277,004
Capital Projection		667,829	530,329	691,829	191,829	192,279	1,267,279
Bond Debt Repayment Transfer Out		0	0	0	0	0	0
Capital Reserve Transfer In		0	225,000	163,000	0	0	623,000
Revenue Allocation - Capital		220,371	222,231	227,755	233,417	239,220	245,166
Capital Funding Excess (Deficit) vs 10% allocatior		$ (447,458)	$ (83,098)	$ (301,074)	$ 41,588	$ 46,941	$ (399,113)
Transfer to Reserves / Surplus		26,500	187,000	0	374,000	413,000	0
3% Revenue Allocation - Equip Repl		66,111	66,669	68,327	70,025	71,766	73,550
2% Revenue Allocation - Cash Reserve		44,074	44,446	45,551	46,683	47,844	49,033
Cash Reserve Excess (Deficit)		$ (83,686)	$ 75,884	$ (113,878)	$ 257,291	$ 293,390	$ (122,583)
Cash Expenditures		2,176,912	2,260,071	2,440,155	1,959,203	1,979,178	3,074,190
Transfers Out		26,500	187,000	0	374,000	413,000	0
Total Expenditures & Transfers Projected		$ 2,203,412	$ 2,447,071	$ 2,440,155	$ 2,333,203	$ 2,392,178	$ 3,074,190
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 300	$ 243	$ 400	$ 968	$ 18	$ 475

WATER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	68.5%	77.8%	76.8%	75.7%	74.7%	73.7%
O & M Cost per 1000 gallons sold will not exceed $3.90						
Actual Cost per 1,000 Gallons sold	$ 3.92	$ 4.49	$ 4.54	$ 4.59	$ 4.64	$ 4.69
Revenue per 1,000 Gallons sold will exceed $5.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	$ 5.72	$ 5.77	$ 5.91	$ 6.06	$ 6.21	$ 6.36
Cash Reserves will exceed 45 days of O&M expenses						
Actual Days of Cash Reserves	125	110	108	107	106	105
Cash Balance at EOFY	$ 518,770	$ 519,013	$ 519,413	$ 520,380	$ 520,399	$ 520,873
Gallons sold for FY 2010-11	385,316,500	385,316,500	385,316,500	385,316,500	385,316,500	385,316,500

WATER FUND
O&M ALLOCATED BY DEPARTMENT

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Utility Sales		$ 2,107,216	$ 2,159,014	$ 2,212,989	$ 2,268,314	$ 2,325,021	$ 2,383,147
Connection Fees		12,000	12,000	12,240	12,485	12,734	12,989
Misc Revenues		54,496	51,300	52,326	53,373	54,440	55,529
Operating Transfers In		30,000	-				
Total Revenues Projected		$ 2,203,712	$ 2,222,314	$ 2,277,555	$ 2,334,171	$ 2,392,196	$ 2,451,665
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,873,155	1,888,966	1,935,922	1,984,045	2,033,366	2,083,915
Capital Expenditures Allocation	10%	220,371	222,231	227,755	233,417	239,220	245,166
Cash Reserve & Equip Repl Allocation	5%	110,186	111,116	113,878	116,709	119,610	122,583
Operating & Maintenance:							
Personnel - Admin		$ 79,694	$ 98,350	$ 100,809	$ 103,329	$ 105,912	$ 108,560
Professional Svcs - Admin		188,890	192,592	192,592	192,592	192,592	192,592
Contractual Svcs - Admin		105,490	92,600	92,600	92,600	92,600	92,600
Supplies - Admin		5,300	6,300	6,300	6,300	6,300	6,300
Sub Total -Admin		379,374	389,842	392,301	394,821	397,404	400,052
Personnel - WTP		318,399	336,500	344,913	353,535	362,374	371,433
Professional Svcs - WTP		7,200	7,200	7,200	7,200	7,200	7,200
Contractual Svcs - WTP		201,350	183,050	183,050	183,050	183,050	183,050
Supplies - WTP		194,550	414,750	414,750	414,750	414,750	414,750
Sub Total		721,499	941,500	949,913	958,535	967,374	976,433
Personnel - Distribution		320,310	308,500	316,213	324,118	332,221	340,526
Professional Svcs - Distribution		1,100	1,600	1,600	1,600	1,600	1,600
Contractual Svcs - Distribution		32,100	32,100	32,100	32,100	32,100	32,100
Supplies - Distribution		54,700	56,200	56,200	56,200	56,200	56,200
Sub Total		408,210	398,400	406,113	414,018	422,121	430,426
Total O&M Projected		1,509,083	1,729,742	1,748,326	1,767,374	1,786,899	1,806,911
Equipment Reserve Transfer In-Minor Eq		0					
85% Revenue Allocation - O&M		1,873,155	1,888,966	1,935,922	1,984,045	2,033,366	2,083,915
O&M Excess (Deficit) vs 85 % allocation		$ 364,072	$ 159,224	$ 187,596	$ 216,671	$ 246,468	$ 277,004
Capital Projection		667,829	530,329	691,829	191,829	192,279	1,267,279
Bond Debt Repayment Transfer Out		0	0	0	0	0	0
Capital Reserve Transfer In		0	225,000	163,000	0	0	623,000
Revenue Allocation - Capital		220,371	222,231	227,755	233,417	239,220	245,166
Capital Funding Excess (Deficit) vs 10% allocatior		$ (447,458)	$ (308,098)	$ (464,074)	$ 41,588	$ 46,941	$ (1,022,113)
Transfer to Reserves / Surplus		26,500	187,000	0	374,000	413,000	0
3% Revenue Allocation - Equip Repl		66,111	66,669	68,327	70,025	71,766	73,550
2% Revenue Allocation - Cash Reserve		44,074	44,446	45,551	46,683	47,844	49,033
Cash Reserve Excess (Deficit)		$ (83,686)	$ 75,884	$ (113,878)	$ 257,291	$ 293,390	$ (122,583)
Cash Expenditures		2,176,912	2,260,071	2,440,155	1,959,203	1,979,178	3,074,190
Transfers Out		26,500	187,000	0	374,000	413,000	0
Total Expenditures & Transfers Projected		$ 2,203,412	$ 2,447,071	$ 2,440,155	$ 2,333,203	$ 2,392,178	$ 3,074,190
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 300	$ 243	$ 400	$ 968	$ 18	$ 475

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Revenue per 1,000 Gallons sold will exceed $5.50 per 1,000 Gallons						
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Cash Reserves will exceed 45 days of O&M expenses						
Actual Days of Cash Reserves	125	110	108	107	106	105
Cash Balance at EOFY	$ 518,770	$ 519,013	$ 519,413	$ 520,380	$ 520,399	$ 520,873
Gallons sold for FY 2010-11	385,316,500	385,316,500	385,316,500	385,316,500	385,316,500	385,316,500

WATER FUND

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
201-000-4-346-10	Sales / Extra Sales	2,032,545.46	2,038,760.67	1,077,027.50	2,107,216.00	2,159,013.50	= Oct sales x 6 plus total for 1st 6 mos
201-000-4-346-20	Gain On Sale Of Assets	2,057.95	188.00	-			
201-000-4-346-30	Connection Fees	22,303.44	18,150.00	9,122.85	12,000.00	12,000.00	
201-000-4-346-11	Extra Bulk Sales	(35.65)	-	-			included in sales
201-000-4-361-10	Interest Income	28,758.03	25,709.90	10,571.11	23,200.00	20,000.00	
201-000-4-371-10	Misc Revenue	149,211.74	104,288.82	22,581.98	31,296.00	31,300.00	Incl $31,300 for Hydrant Rental fire dept
201-000-4-371-15	Grants		167,359.01	-			
201-000-4-371-90	Overpayments		-	-			
201-000-4-381-19	From Comm Dev Fd	30,000.00	-	-	30,000.00		
201-000-4-381-35	From Water Surplus/Repl		275,000.00	-			
201-000-4-381-88	From Water Depreciation		162,219.14	-			4/30/11 Fund closed - bond paid in full
201-000-4-381-89	From Water Bond Reserve		36,693.42	-			
201-000-4-381-50	From TIF #2 Bond Proceeds					225,000.00	
201-000-4-381-90	From General Fund			-			
TOTAL REVENUE		2,264,840.97	2,828,368.96	1,119,303.44	2,203,712.00	2,447,313.50	
				-			
WATER ADMIN							
201-201-5-110-00	Regular Salaries	65,058.86	69,913.52	28,526.24	56,645.00	75,000.00	
201-201-5-120-00	Overtime	172.51	27.93	143.09	200.00	200.00	
201-201-5-130-00	Benefits - Health & Life	6,558.89	7,117.15	3,304.53	8,049.00	8,200.00	
201-201-5-131-00	Benefits - Other	-	-	335.05	-	-	
201-201-5-140-00	Social Security	1,934.82	1,128.51	587.34	5,800.00	5,700.00	
201-201-5-150-00	Retirement	2,344.91	1,541.54	899.20	9,000.00	9,200.00	
201-201-5-160-00	Unemployment Ins	-	885.00	-			
201-201-5-170-00	Salary/Car Allowance	24.83	25.73	12.40		50.00	
201-201-5-210-00	Auditing	1,000.00	-	-		500.00	
201-201-5-220-00	Legal / Attorney Fees	7,073.62	3,334.54	1,476.00		3,000.00	
201-201-5-230-00	Engineering / Consulting	-	-	-			
201-201-5-240-00	Training And Travel	132.88	502.67	143.75	300.00	500.00	
201-201-5-250-00	Admin Exp To General Admin	184,884.00	184,884.00	94,296.00	188,590.00	188,592.00	
201-201-5-260-00	Waste Removal	-	-	-			
201-201-5-310-00	Telephone / Communications	422.53	463.22	158.50	500.00	500.00	
201-201-5-320-00	Postage	51.26	108.83	35.36	100.00	100.00	
201-201-5-330-00	Utilities	893.25	1,525.05	480.99	1,000.00	1,500.00	
201-201-5-340-00	Rentals And Leases	1,245.00	1,434.35	307.00	1,400.00	1,500.00	
201-201-5-350-00	Insurance	71,382.51	59,522.27	17.00	68,190.00	52,000.00	
201-201-5-360-00	Equipment Maint And Repair	1,391.88	1,098.46	578.03	1,200.00	1,400.00	
201-201-5-360-10	Vehicle Maint/Repair	282.51	342.02	256.99	500.00	1,000.00	
201-201-5-370-00	Transportation Reimburse	-	-	-	100.00	100.00	
201-201-5-380-00	Building Maintenance	-	-	-	500.00	500.00	
201-201-5-390-00	Other Contractual Services	20,874.61	14,414.32	6,946.25	20,000.00	20,000.00	
201-201-5-390-23	Lab Testing	-	-	-			
201-201-5-390-37	Utility Assist.To Agencies	5,742.82	3,762.69	2,351.52	5,000.00	4,000.00	
201-201-5-390-50	Contractual/Technological	12,860.83	9,008.51	3,549.36	7,000.00	10,000.00	
201-201-5-410-00	Office Supplies	131.67	50.99	-	200.00	100.00	
201-201-5-420-00	Fuels For Vehicles/Equip	363.47	415.24	164.54	500.00	500.00	
201-201-5-430-00	Operating Supplies	310.97	526.24	648.42	500.00	600.00	
201-201-5-440-00	Safety & Uniform Supplies	-	-	-			
201-201-5-450-00	Maint/Repair Supplies	-	-	-			
201-201-5-460-00	Vehicle Maint Supplies	-	-	2.49	100.00	100.00	
201-201-5-470-00	Minor Equipment	1,637.59	7,884.33	1,990.61	4,000.00	5,000.00	
201-201-5-520-00	Buildings & Structures	-	-	-			
201-201-5-530-00	Equipment	-	-	-			
201-201-5-550-00	Other Capital Improvements	-	-	-			
201-201-5-595-00	Depreciation Expenses	738,834.86	817,347.86	-			
201-201-5-640-00	Amortization	24,408.60	22,375.62	-			
201-201-5-650-00	Prior Year Adjustment	-	-	-			
201-201-5-730-39	Trans To 004/Util Facility	-	-	-			
201-201-5-730-52	Transfer-Water Alt.Bd I&R	26,004.00	-	-	-		Bond paid in full 4/1/2011
201-201-5-730-53	Transfer To Water Surplus	136,703.44	418,150.00	5,972.85	26,500.00	12,000.00	Includes Connection Fees
201-201-5-810-00	Bad Debt	8,960.89	4,140.05	3,404.17			
201-201-5-820-00	Econ Dev Incentive Disc.	-		-			
WATER PRODUCTION							
201-202-5-110-00	Regular Salaries	239,576.94	259,897.00	125,479.67	249,145.00	260,000.00	
201-202-5-120-00	Overtime	9,009.47	5,640.69	3,069.42	9,500.00	6,500.00	
201-202-5-130-00	Benefits - Health & Life	10,827.59	10,185.81	8,178.87	16,504.00	18,000.00	
201-202-5-131-00	Benefits - Other	-	-	-	-	-	
201-202-5-140-00	Social Security	15,723.59	17,410.67	6,928.75	17,950.00	20,000.00	
201-202-5-150-00	Retirement	19,264.24	23,058.31	9,769.07	25,300.00	32,000.00	
201-202-5-160-00	Unemployment Ins	-	-	-			
201-202-5-220-00	Legal / Attorney Fees	239.00	-	-	200.00	200.00	
201-202-5-230-00	Engineering / Consulting	62,276.30	11,558.46	-	5,000.00	5,000.00	
201-202-5-240-00	Training And Travel	2,054.00	888.50	848.36	2,000.00	2,000.00	
201-202-5-310-00	Telephone / Communications	784.31	742.08	380.26	1,000.00	1,000.00	
201-202-5-320-00	Postage	458.41	501.04	59.67	800.00	500.00	
201-202-5-330-00	Utilities	155,744.92	140,598.56	52,973.89	130,000.00	130,000.00	
201-202-5-360-00	Equipment Maint And Repair	38,506.31	52,360.75	5,911.53	40,000.00	15,000.00	
201-202-5-360-10	Vehicle Maint/Repair	337.87	922.77	-	500.00	500.00	
201-202-5-370-00	Transportation Reimburse	-	5.50	-	50.00	50.00	
201-202-5-380-00	Building Maintenance	4,714.65	3,122.44	869.50	3,000.00	3,000.00	
201-202-5-390-00	Other Contractual Services	12,994.80	10,275.30	5,129.11	15,000.00	25,000.00	$10,000 cleaning clear well
201-202-5-390-23	Lab Testing	4,479.00	8,328.00	1,502.00	8,000.00	5,000.00	
201-202-5-390-50	Contractual - Technology	3,682.66	3,374.16	258.06	3,000.00	3,000.00	
201-202-5-410-00	Office Supplies	-	-	-	150.00	150.00	
201-202-5-420-00	Fuels For Vehicles/Equip	859.40	1,137.41	571.93	1,500.00	1,500.00	
201-202-5-430-00	Operating Supplies	8,107.83	5,595.86	1,143.12	5,000.00	5,000.00	
201-202-5-440-00	Safety & Uniform Supplies	487.73	878.64	-	600.00	600.00	
201-202-5-450-00	Maint/Repair Supplies	8,844.54	7,582.97	453.83	9,000.00	9,000.00	
201-202-5-460-00	Vehicle Maint Supplies	364.78	150.71	-	300.00	300.00	
201-202-5-470-00	Minor Equipment	13,598.27	15,835.95	3,800.00	7,000.00	213,200.00	$3,200 chlorine monitor, $5,000 switch to monoc
201-202-5-490-00	General.Fuel/Chemical Sup	176,069.38	178,977.66	80,804.37	171,000.00	185,000.00	
201-202-5-505-00	Engineering For Capital	-	-	13,936.00			
201-202-5-510-00	Land	-	-	-			
201-202-5-520-00	Buildings & Structures	-	-	-	-		
201-202-5-530-00	Equipment	-	-	-	25,000.00	-	
201-202-5-550-00	Other Capital Improvements	-	-	172,696.20	417,829.00	147,829.00	tank maintenance contracts,
201-202-5-595-00	Depreciation Expenses	-	-	-			
201-202-5-730-53	Transfer To Water Surplus	-	-	3,150.00		175,000.00	clarifier basin const in future
WATER DISTRIBUTION							
201-203-5-110-00	Regular Salaries	224,772.01	231,787.93	126,507.64	231,267.00	220,000.00	
201-203-5-120-00	Overtime	9,177.03	12,075.34	11,261.82	13,500.00	13,500.00	
201-203-5-130-00	Benefits - Health & Life	23,138.39	20,988.68	10,020.30	23,672.00	23,000.00	
201-203-5-131-00	Benefits - Other	4,970.51	2,705.70	1,000.00	4,971.00	4,000.00	
201-203-5-140-00	Social Security	16,570.84	17,411.57	8,989.84	18,400.00	18,000.00	
201-203-5-150-00	Retirement	21,606.00	24,764.33	13,478.23	28,500.00	30,000.00	
201-203-5-160-00	Unemployment Ins	-	-	-			
201-203-5-230-00	Engineering / Consulting	9,944.00	1,714.50	-			
201-203-5-240-00	Training And Travel	774.42	-	527.08	1,000.00	1,500.00	Two new guys more training
201-203-5-260-00	Waste Removal	-	-	-	100.00	100.00	
201-203-5-310-00	Telephone / Communications	385.96	424.62	267.98	500.00	500.00	
201-203-5-320-00	Postage	-	-	-	500.00	500.00	
201-203-5-330-00	Utilities	2,346.88	3,324.08	1,501.49	4,500.00	4,500.00	
201-203-5-340-00	Rentals And Leases	-	-	255.60	2,000.00	2,000.00	
201-203-5-360-00	Equipment Maint And Repair	4,144.08	387.60	1,186.54	5,000.00	5,000.00	
201-203-5-360-10	Vehicle Maint/Repair	1,599.45	2,425.65	1,953.59	8,000.00	8,000.00	
201-203-5-380-00	Building Maintenance	1,075.70	3,025.95	(303.53)	2,000.00	2,000.00	

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
201-203-5-390-00	Other Contractual Services	5,849.32	2,890.53	2,465.34	5,600.00	5,600.00	
201-203-5-390-23	Lab Testing	2,312.50	1,962.50	1,395.50	3,000.00	3,000.00	
201-203-5-390-50	Contractual Technological	360.00	222.00	117.39	1,000.00	1,000.00	
201-203-5-420-00	Fuels For Vehicles/Equip	7,127.50	6,790.16	4,449.69	9,000.00	10,000.00	
201-203-5-430-00	Operating Supplies	35,198.26	36,186.40	14,370.31	29,000.00	29,000.00	
201-203-5-440-00	Safety & Uniform Supplies	811.47	768.59	920.75	1,200.00	1,200.00	
201-203-5-450-00	Maint/Repair Supplies	9,650.31	287.08	6.00	2,500.00	2,500.00	
201-203-5-460-00	Vehicle Maint Supplies	518.21	380.16	523.94	500.00	1,000.00	keeping vehicles longer
201-203-5-470-00	Minor Equipment	15,919.29	1,375.48	2,358.12	12,500.00	12,500.00	
201-203-5-505-00	Engineering For Capital	-	-	-	5,000.00	10,000.00	
201-203-5-510-00	Land	-	-	-			
201-203-5-510-10	Right Of Way	-	-	-			
201-203-5-510-20	Easement	-	-	-			
201-203-5-520-00	Buildings & Structures	-	-	-			
201-203-5-530-00	Equipment	-	-	20,250.00	25,000.00	12,500.00	Mini Excavator shared with Sewer and Streets D
201-203-5-530-60	Meters	-	-	64,889.71	35,000.00	35,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl	-	-	-	160,000.00	325,000.00	12th St water main replacement/hospital site imp
201-203-5-550-00	Other Capital Improvements	-	-	-			
201-203-5-580-00	New Service Connections	-	-	-			
201-203-5-595-00	Depreciation Expenses	-	-	-			
TOTAL EXPENSES		2,508,946.13	2,762,878.73	942,894.62	2,203,412.00	2,447,071.00	
REVENUE OVER EXPENSES		(244,105.16)	65,490.23	176,408.82	300.00	242.50	

WATER SURPLUS

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
205-000-4-361-10	Interest Income	8,771.73	6,442.40	5,595.94	8,700.00	9,000.00	
205-000-4-371-10	Miscellaneous Revenue		409.21	-			
205-000-4-381-81	From Water Fund	136,703.44	418,150.00	9,122.85	26,500.00	187,000.00	Includes Connection Fees
TOTAL REVENUE		145,475.17	425,001.61	14,718.79	35,200.00	196,000.00	
205-205-5-730-22	Transfer To Water Fd	-	275,000.00		-		
TOTAL EXPENSES		-	275,000.00	-	-	-	
REVENUE OVER EXPENSES		145,475.17	150,001.61	14,718.79	35,200.00	196,000.00	

WATER DEPR / EQUIP REPLACEMENT

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
207-000-4-361-10	Interest Income	4,970.96	4,497.53	-	-		4/30/11 Fund closed - bond paid in full
207-000-4-371-10	Miscellaneous Revenue		89.98	-			
207-000-4-381-89	From Water Bond Reserve	-	-	-			
TOTAL REVENUE		4,970.96	4,587.51	-	-	-	
207-207-5-730-22	Transfer To Water Fd	-	162,219.14				
TOTAL EXPENSES		-	162,219.14	-	-	-	
REVENUE OVER EXPENSES		4,970.96	(157,631.63)	-	-	-	

WATER ALT BND INT & RED

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
208-000-4-361-10	Interest Income	5,839.48	3,776.97	-	-		4/30/11 Fund closed - bond paid in full
208-000-4-361-11	Int.Income-1991 Water Alt		-	-			
208-000-4-371-10	Miscellaneous Revenue		217.42	-			
208-000-4-381-81	From Water Fund	26,004.00	-	-	-		No more transfers - bond paid in full 4/1/11
TOTAL REVENUE		31,843.48	3,994.39	-	-	-	
208-208-5-610-00	Principal Payments		-	-	-		
208-208-5-620-00	Interest Payments	25,833.66	9,677.67	-	-		
208-208-5-630-00	Other Debt Services	600.00	300.00	-	-		
208-208-5-640-00	Transfer to Water Fund	-	36,693.42				
TOTAL EXPENSES		26,433.66	46,671.09	-	-	-	
REVENUE OVER EXPENSES		5,409.82	(42,676.70)	-	-	-	

City of Highland, Illinois

Water Treatment Plant

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Buildings/Structures 520.00								
Cover Clarification Basin #1	WTP-009	0		35,000				*35,000*
Buildings/Structures 520.00 Total				**35,000**				***35,000***
Lines, Roads, etc 540.00								
Installation of new Water Main	WTP-010	0		300,000				*300,000*
Lines, Roads, etc 540.00 Total				**300,000**				***300,000***
Other Capital Improv 550.00								
Elevated Tank Maintenance	WTP-001	0	85,000	85,000	19,000	19,000	19,000	*227,000*
1.5 MG Standpipe Maintenance	WTP-002	0	12,000	12,000	12,000	97,450	97,450	*230,900*
1.0 MG Ground Storage Tank Maintenance	WTP-003	0	50,829	50,829	50,829	50,829	50,829	*254,145*
Spillway Wall Maintenance	WTP-005	0		50,000				*50,000*
Clarifier Basin Construction	WTP-006	0					1,100,000	*1,100,000*
Build Filters 8 and 9	WTP-007	0			75,000			*75,000*
Rip Rap Silver Lake Dam	WTP-008	0		50,000				*50,000*
Other Capital Improv 550.00 Total			**147,829**	**247,829**	**156,829**	**167,279**	**1,267,279**	***1,987,045***
Vehicles 530.00								
Pickup Truck	WTP-004	0				25,000		*25,000*
Vehicles 530.00 Total						**25,000**		***25,000***
GRAND TOTAL			**147,829**	**582,829**	**156,829**	**192,279**	**1,267,279**	***2,347,045***

City of Highland, Illinois

Water Distribution

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Eng. for Capital 505.00								
Water Main Improvements-12th St	WTRD-001	0	10,000					*10,000*
Eng. for Capital 505.00 Total			**10,000**					***10,000***
Equipment 530.00								
Portable Air Compressor	WTRD-004	0		21,000				*21,000*
Backhoe/Front End Loader	WTRD-005	0		18,000				*18,000*
Mini Excavator	WTRD-006	0	12,500					*12,500*
Equipment 530.00 Total			**12,500**	**39,000**				***51,500***
Lines, Roads, etc 540.00								
Water Main Improvements-12th St	WTRD-001	0	100,000					*100,000*
Hospital Site Improvements	WTRD-007	0	225,000					*225,000*
Lines, Roads, etc 540.00 Total			**325,000**					***325,000***
Meters 530.60								
Auto Meter Reading	WTRD-002	0	35,000	35,000	35,000			*105,000*
Meters 530.60 Total			**35,000**	**35,000**	**35,000**			***105,000***
Vehicles 530.00								
One Ton Utility Truck	WTRD-003	0		35,000				*35,000*
Vehicles 530.00 Total				**35,000**				***35,000***
GRAND TOTAL			382,500	109,000	35,000			*526,500*

SEWER FUND O&M ALLOCATED BY CATEGORY		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Utility Sales		$ 1,515,750	$ 1,581,508	$ 1,621,045	$ 1,661,572	$ 1,703,111	$ 1,745,689
Pretreatment Revenue		228,000	264,191	270,795	277,565	284,504	291,617
Connection Fees		30,000	30,000	30,000	30,000	30,000	30,000
Interest Income		33,000	33,000	33,000	33,000	33,000	33,000
Operating Transfers In		0	0	0	0	0	0
Total Revenues Projected		$ 1,806,750	$ 1,908,698	$ 1,954,841	$ 2,002,137	$ 2,050,615	$ 2,100,306
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,535,738	1,622,394	1,661,615	1,701,816	1,743,023	1,785,260
Capital Expenditures Allocation	10%	180,675	190,870	195,484	200,214	205,062	210,031
Cash Reserve & Equip Repl Allocation	5%	90,338	95,435	97,742	100,107	102,531	105,015
Operating & Maintenance:							
Personnel - Admin		$ 73,458	$ 97,950	$ 100,399	$ 102,909	$ 105,481	$ 108,118
Personnel - Collection		153,965	134,400	137,760	141,204	144,734	148,352
Personnel - WRF		306,555	321,000	329,025	337,251	345,682	354,324
Personnel - Pretreatment		24,017	26,150	26,804	27,474	28,161	28,865
Sub Total		557,995	579,500	593,988	608,837	624,058	639,660
Professional Svcs - Admin		151,360	151,560	155,349	159,233	163,214	167,294
Professional Svcs - Collection		700	700	718	735	754	773
Professional Svcs - WRF		9,250	21,250	21,781	22,326	22,884	23,456
Professional Svcs - Pretreatment		8,000	10,500	10,763	11,032	11,307	11,590
Sub Total		169,310	184,010	188,610	193,326	198,159	203,113
Contractual Svcs - Admin		85,375	100,425	102,936	105,509	108,147	110,850
Contractual Svcs - Collection		46,700	47,500	48,688	49,905	51,152	52,431
Contractual Svcs - WRF		193,400	210,677	215,944	221,343	226,876	232,548
Contractual Svcs - Pretreatment		4,250	5,400	5,535	5,673	5,815	5,961
Sub Total		329,725	364,002	373,102	382,430	391,990	401,790
Supplies - Admin		5,300	6,200	6,355	6,514	6,677	6,844
Supplies - Collection		39,600	40,100	41,103	42,130	43,183	44,263
Supplies - WRF		83,550	101,300	103,833	106,428	109,089	111,816
Supplies - Pretreatment		2,700	2,700	2,768	2,837	2,908	2,980
Sub Total		131,150	150,300	154,058	157,909	161,857	165,903
Total O&M Projected		1,188,180	1,277,812	1,309,757	1,342,501	1,376,064	1,410,465
Equipment Reserve Transfer In-Minor Eq		0					
85% Revenue Allocation - O&M		1,535,738	1,622,394	1,661,615	1,701,816	1,743,023	1,785,260
O&M Excess (Deficit) vs 85 % allocation		$ 347,558	$ 344,582	$ 351,857	$ 359,315	$ 366,959	$ 374,794
Capital Projection		137,000	217,750	243,000	255,000	300,000	85,000
Bond Debt Repayment Transfer Out		451,110	451,110	451,110	451,110	451,110	451,110
Capital Reserve Transfer In		0	75,000	50,000	47,000	77,000	0
Revenue Allocation - Capital		180,675	190,870	195,484	200,214	205,062	210,031
Capital Funding Excess (Deficit) vs 10% allocation		$ (407,435)	$ (402,990)	$ (448,626)	$ (458,896)	$ (469,048)	$ (326,079)
Transfer to Reserves / Surplus		30,000	37,000	0	0	0	153,000
3% Revenue Allocation - Equip Repl		54,203	57,261	58,645	60,064	61,518	63,009
2% Revenue Allocation - Cash Reserve		36,135	38,174	39,097	40,043	41,012	42,006
Cash Reserve Excess (Deficit)		$ (60,338)	$ (58,435)	$ (97,742)	$ (100,107)	$ (102,531)	$ 47,985
Cash Expenditures		1,325,180	1,495,562	1,552,757	1,597,501	1,676,064	1,495,465
Transfers Out		481,110	488,110	451,110	451,110	451,110	604,110
Total Expenditures & Transfers Projected		$ 1,806,290	$ 1,983,672	$ 2,003,867	$ 2,048,611	$ 2,127,174	$ 2,099,575
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 460	$ 26	$ 974	$ 526	$ 442	$ 730

Includes sewer rate increase of 3% effective May 1, 2012

SEWER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	65.8%	66.9%	67.0%	67.1%	67.1%	67.2%
O & M Cost per 1000 gallons sold will not exceed $ 3.90						
Actual Cost per 1,000 Gallons sold	$ 4.25	$ 4.57	$ 4.69	$ 4.81	$ 4.93	$ 5.05
Revenue per 1,000 Gallons billed will exceed $ 5.90 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	$ 6.47	$ 6.83	$ 7.00	$ 7.17	$ 7.34	$ 7.52
Operating Income per 1,000 gallons billed will						
Exceed $2.00	$ 2.22	$ 2.26	$ 2.31	$ 2.36	$ 2.41	$ 2.47
Cash Reserves will exceed 45 days of O&M expenses						
Actual Days of Cash Reserves	299	278	272	265	259	253
Cash Balance at EOFY	$ 974,446	$ 974,472	$ 975,446	$ 975,972	$ 976,413	$ 977,143
Gallons billed for FY 2010-11	279,368,380	279,368,380	279,368,380	279,368,380	279,368,380	279,368,380

SEWER FUND O&M ALLOCATED BY DEPARTMENT		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Utility Sales		$ 1,515,750	$ 1,581,508	$ 1,621,045	$ 1,661,572	$ 1,703,111	$ 1,745,689
Pretreatment Revenue		228,000	264,191	270,795	277,565	284,504	291,617
Connection Fees		30,000	30,000	30,000	30,000	30,000	30,000
Interest Income		33,000	33,000	33,000	33,000	33,000	33,000
Operating Transfers In		0	0	0	0	0	0
Total Revenues Projected		$ 1,806,750	$ 1,908,698	$ 1,954,841	$ 2,002,137	$ 2,050,615	$ 2,100,306
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,535,738	1,622,394	1,661,615	1,701,816	1,743,023	1,785,260
Capital Expenditures Allocation	10%	180,675	190,870	195,484	200,214	205,062	210,031
Cash Reserve & Equip Repl Allocation	5%	90,338	95,435	97,742	100,107	102,531	105,015
Operating & Maintenance:							
Personnel - Admin		$ 73,458	$ 97,950	$ 100,399	$ 102,909	$ 105,481	$ 108,118
Professional Svcs - Admin		151,360	151,560	155,349	159,233	163,214	167,294
Contractual Svcs - Admin		85,375	100,425	102,936	105,509	108,147	110,850
Supplies - Admin		5,300	6,200	6,355	6,514	6,677	6,844
Sub Total		315,493	356,135	365,038	374,164	383,518	393,106
Personnel - Collection		153,965	134,400	137,760	141,204	144,734	148,352
Professional Svcs - Collection		700	700	718	735	754	773
Contractual Svcs - Collection		46,700	47,500	48,688	49,905	51,152	52,431
Supplies - Collection		39,600	40,100	41,103	42,130	43,183	44,263
Sub Total		240,965	222,700	228,268	233,974	239,824	245,819
Personnel - WRF		306,555	321,000	329,025	337,251	345,682	354,324
Professional Svcs - WRF		9,250	21,250	21,781	22,326	22,884	23,456
Contractual Svcs - WRF		193,400	210,677	215,944	221,343	226,876	232,548
Supplies - WRF		83,550	101,300	103,833	106,428	109,089	111,816
Sub Total		592,755	654,227	670,583	687,347	704,531	722,144
Personnel - Pretreatment		24,017	26,150	26,804	27,474	28,161	28,865
Professional Svcs - Pretreatment		8,000	10,500	10,763	11,032	11,307	11,590
Contractual Svcs - Pretreatment		4,250	5,400	5,535	5,673	5,815	5,961
Supplies - Pretreatment		2,700	2,700	2,768	2,837	2,908	2,980
Sub Total		38,967	44,750	45,869	47,015	48,191	49,396
Total O&M Projected		1,188,180	1,277,812	1,309,757	1,342,501	1,376,064	1,410,465
Equipment Reserve Transfer In-Minor Eq		0					
85% Revenue Allocation - O&M		1,535,738	1,622,394	1,661,615	1,701,816	1,743,023	1,785,260
O&M Excess (Deficit) vs 85 % allocation		$ 347,558	$ 344,582	$ 351,857	$ 359,315	$ 366,959	$ 374,794
Capital Projection		137,000	217,750	243,000	255,000	300,000	85,000
Bond Debt Repayment Transfer Out		451,110	451,110	451,110	451,110	451,110	451,110
Capital Reserve Transfer In		0	75,000	50,000	47,000	77,000	0
Revenue Allocation - Capital		180,675	190,870	195,484	200,214	205,062	210,031
Capital Funding Excess (Deficit) vs 10% allocation		$ (407,435)	$ (402,990)	$ (448,626)	$ (458,896)	$ (469,048)	$ (326,079)
Transfer to Reserves / Surplus		30,000	37,000	0	0	0	153,000
3% Revenue Allocation - Equip Repl		54,203	57,261	58,645	60,064	61,518	63,009
2% Revenue Allocation - Cash Reserve		36,135	38,174	39,097	40,043	41,012	42,006
Cash Reserve Excess (Deficit)		$ (60,338)	$ (58,435)	$ (97,742)	$ (100,107)	$ (102,531)	$ 47,985
Cash Expenditures		1,325,180	1,495,562	1,552,757	1,597,501	1,676,064	1,495,465
Transfers Out		481,110	488,110	451,110	451,110	451,110	604,110
Total Expenditures & Transfers Projected		$ 1,806,290	$ 1,983,672	$ 2,003,867	$ 2,048,611	$ 2,127,174	$ 2,099,575
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 460	$ 26	$ 974	$ 526	$ 442	$ 730

SEWER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	65.8%	66.9%	67.0%	67.1%	67.1%	67.2%
O & M Cost per 1000 gallons sold will not exceed $ 3.90						
Actual Cost per 1,000 Gallons sold	$ 4.20	$ 4.52	$ 4.63	$ 4.75	$ 4.87	$ 4.99
Revenue per 1,000 Gallons billed will exceed $ 5.90 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	$ 6.39	$ 6.75	$ 6.92	$ 7.08	$ 7.26	$ 7.43
Cash Reserves will exceed 45 days of O&M expenses						
Actual Days of Cash Reserves	299	278	272	265	259	253
Cash Balance at EOFY	$ 974,446	$ 974,472	$ 975,446	$ 975,972	$ 976,413	$ 977,143
Gallons billed for FY 2010-2011	282,614,500	282,614,500	282,614,500	282,614,500	282,614,500	282,614,500

SEWER FUND

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
301-000-4-344-41	Pre-Treatment Revenue	230,000.67	225,389.35	118,921.79	228,000.00	264,190.66	= Oct sales x 6 plus total for 1st 6 mos include 3% rate inc
301-000-4-346-10	Sales / Extra Sales	1,502,736.90	1,493,347.43	778,868.37	1,515,750.00	1,581,507.70	= Oct sales x 6 plus total for 1st 6 mos include 3% rate inc
301-000-4-346-20	Gain On Sale Of Assets	-	-	-			
301-000-4-346-30	Connection Fees	29,951.00	33,373.00	18,067.00	30,000.00	30,000.00	
301-000-4-361-10	Interest Income	45,263.92	36,701.06	16,290.20	33,000.00	33,000.00	
301-000-4-371-10	Misc Revenue	907.40	8,682.54	1,788.36			
301-000-4-371-15	Grants		-	-			
301-000-4-371-90	Overpayments		-	-			
301-000-4-381-50	From Sewer Surplus/Repl		-	-			
301-000-4-381-51	From TIF #2 Bond Proceeds					75,000.00	
301-000-4-381-78	From Sewer Construction		-	-			
TOTAL REVENUE		1,808,859.89	1,797,493.38	933,935.72	1,806,750.00	1,983,698.36	
SEWER ADMIN							
301-301-5-110-00	Regular Salaries	62,498.29	68,398.10	27,704.96	55,100.00	75,000.00	
301-301-5-120-00	Overtime	155.25	25.71	129.84	200.00	200.00	
301-301-5-130-00	Benefits - Health & Life	6,399.34	7,003.83	3,243.18	7,358.00	8,100.00	
301-301-5-131-00	Benefits - Other	-	-	-	-		
301-301-5-140-00	Social Security	1,741.33	1,015.60	528.73	4,225.00	5,600.00	
301-301-5-150-00	Retirement	2,110.52	1,387.22	809.16	6,550.00	9,000.00	
301-301-5-160-00	Unemployment Ins	-	885.00	-			
301-301-5-170-00	Salary/Car Allowance	24.85	25.75	12.39	25.00	50.00	
301-301-5-210-00	Auditing	500.00	500.00	500.00	500.00	500.00	
301-301-5-220-00	Legal / Attorney Fees	110.00	1,528.47	657.00	2,000.00	2,000.00	
301-301-5-230-00	Engineering / Consulting	-	-	-			
301-301-5-240-00	Training And Travel	132.88	502.46	143.75	300.00	500.00	
301-301-5-250-00	Admin Exp To General Admin	145,644.00	145,644.00	74,280.00	148,560.00	148,560.00	
301-301-5-260-00	Waste Removal	-	-	-			
301-301-5-310-00	Telephone / Communications	331.54	348.77	147.94	500.00	500.00	
301-301-5-320-00	Postage	4.31	26.38	-	25.00	25.00	
301-301-5-330-00	Utilities	1,199.12	908.10	499.50	1,200.00	1,200.00	
301-301-5-340-00	Rentals And Leases	510.45	805.00	614.00	700.00	1,000.00	
301-301-5-350-00	Insurance	47,566.54	38,564.13	12.00	48,850.00	63,000.00	$43,000 liability, $20,000 workers comp
301-301-5-360-00	Equipment Maint And Repair	-	-	-	1,000.00	100.00	
301-301-5-360-10	Vehicle Maint/Repair	212.49	256.57	271.98	500.00	1,000.00	
301-301-5-370-00	Transportation Reimburse	-	-	-	100.00	100.00	
301-301-5-380-00	Building Maintenance	-	-	-	500.00	500.00	
301-301-5-390-00	Other Contractual Services	20,966.61	14,393.78	7,580.62	20,000.00	20,000.00	
301-301-5-390-37	Utility Assist.To Agencies	4,211.36	2,759.31	1,724.46	5,000.00	3,000.00	
301-301-5-390-50	Contractual/Technological	12,206.17	9,505.94	3,689.12	7,000.00	10,000.00	
301-301-5-410-00	Office Supplies	131.66	-	-	200.00	100.00	
301-301-5-420-00	Fuels For Vehicles/Equip	429.19	369.19	182.41	500.00	500.00	
301-301-5-430-00	Operating Supplies	417.82	195.53	69.42	500.00	500.00	
301-301-5-440-00	Safety & Uniform Supplies	-	-	-			
301-301-5-450-00	Maint/Repair Supplies	-	-	-			
301-301-5-460-00	Vehicle Maint Supplies	-	31.46	-	100.00	100.00	
301-301-5-470-00	Minor Equipment	1,637.58	7,884.30	1,990.63	4,000.00	5,000.00	
301-301-5-520-00	Buildings & Structures	-	-	-			
301-301-5-530-00	Equipment	-	-	-			
301-301-5-550-00	Other Capital Improvements	-	-	-			
301-301-5-595-00	Depreciation Expenses	744,891.79	760,936.98	-			
301-301-5-650-00	Prior Year Adjustment	-	-	-			
301-301-5-730-24	Transfer To Sewer Surplus	10,834.00	265,373.00	18,067.00	30,000.00	37,000.00	Includes Connection Fees
301-301-5-730-31	Transfer to WRF Loan Payment	452,000.00	377,500.00	227,000.00	451,110.00	451,110.00	
301-301-5-730-39	Trans To 004/Util Facility		-	-			
301-301-5-730-41	Transfer To Sewer Constr		-	-			
301-301-5-810-00	Bad Debt	8,211.87	2,773.49	2,824.41			
301-301-5-820-00	Econ Dev Incentive Disc.			-			
SEWER COLLECTION							
301-303-5-110-00	Regular Salaries	106,652.31	109,937.16	60,171.81	108,300.00	95,000.00	
301-303-5-120-00	Overtime	8,269.54	8,605.80	3,841.80	12,000.00	10,000.00	
301-303-5-130-00	Benefits - Health & Life	8,910.53	8,809.79	3,582.11	9,365.00	8,200.00	
301-303-5-131-00	Benefits - Other	3,568.38	892.03	1,000.00	3,600.00	1,000.00	
301-303-5-140-00	Social Security	8,020.56	8,274.45	3,577.24	9,000.00	8,200.00	
301-303-5-150-00	Retirement	10,604.31	12,035.76	5,404.33	11,700.00	12,000.00	
301-303-5-160-00	Unemployment Ins	-	-	-			
301-303-5-230-00	Engineering / Consulting	-	-	-			
301-303-5-240-00	Training And Travel	475.55	-	-	500.00	500.00	
301-303-5-260-00	Waste Removal	-	-	-	200.00	200.00	
301-303-5-310-00	Telephone / Communications	414.35	435.04	267.40	500.00	600.00	
301-303-5-330-00	Utilities	2,868.99	2,674.39	922.21	4,500.00	4,500.00	
301-303-5-340-00	Rentals And Leases	-	860.00	-	2,000.00	2,000.00	
301-303-5-350-10	Insurance Claims	2,507.11	12,822.73	12,065.00	19,200.00	19,200.00	
301-303-5-360-00	Equipment Maint And Repair	2,344.32	36.00	555.96	3,000.00	3,000.00	
301-303-5-360-10	Vehicle Maint/Repair	1,676.22	2,378.89	98.90	3,000.00	3,000.00	
301-303-5-380-00	Building Maintenance	708.90	2,570.58	(953.81)	2,500.00	2,500.00	
301-303-5-390-00	Other Contractual Services	15,135.73	11,029.13	1,488.04	11,500.00	11,500.00	
301-303-5-390-50	Contractual/Technological	360.00	222.00	59.90	500.00	1,200.00	includes email upgrades
301-303-5-420-00	Fuels For Vehicles/Equip	6,735.38	7,135.05	4,533.70	7,500.00	8,000.00	
301-303-5-430-00	Operating Supplies	9,024.42	13,937.09	3,200.82	18,000.00	18,000.00	
301-303-5-440-00	Safety & Uniform Supplies	540.89	835.73	441.95	1,000.00	1,000.00	
301-303-5-450-00	Maint/Repair Supplies	501.05	710.59	23.57	1,000.00	1,000.00	
301-303-5-460-00	Vehicle Maint Supplies	345.32	594.93	110.48	600.00	600.00	
301-303-5-470-00	Minor Equipment	11,526.87	10,553.28	60.84	11,500.00	11,500.00	
301-303-5-470-70	Minor Eq./New Service Conn	-	-	-			
301-303-5-505-00	Engineering For Capital	-	-	-		90,000.00	comprehensive coll sys analysis phase 2
301-303-5-510-10	Right Of Way	-	-	-			
301-303-5-510-20	Easement	-	-	-			
301-303-5-520-00	Buildings & Structures	-	-	-			
301-303-5-530-00	Equipment	-	-	-		12,500.00	Mini Excavator split with water and streets
301-303-5-540-00	Lines Roads Etc - New/Repl	-	-	-	55,000.00	75,000.00	Hospital site improvements
301-303-5-550-00	Other Capital Improvements	-	-	-			
301-303-5-595-00	Depreciation Expenses	-	-	-			
301-303-5-620-00	Interest Expense	6,635.36	2,501.73	-			
WATER RECLAMATION FACILITY							
301-304-5-110-00	Regular Salaries	211,298.97	218,870.21	113,016.36	233,500.00	242,000.00	
301-304-5-120-00	Overtime	6,941.36	5,214.55	3,941.32	7,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	15,324.73	14,779.40	8,328.15	19,105.00	19,000.00	

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
301-304-5-131-00	Benefits - Other	174.00	803.77	-	1,000.00	1,000.00	
301-304-5-140-00	Social Security	16,514.36	16,589.49	8,621.85	18,225.00	19,500.00	
301-304-5-150-00	Retirement	20,131.12	22,750.25	12,607.92	27,225.00	32,000.00	
301-304-5-160-00	Unemployment Ins	-	-	-			
301-304-5-220-00	Legal / Attorney Fees	-	-	-	3,000.00	10,000.00	NPDES Permit Renewal
301-304-5-230-00	Engineering / Consulting	-	-	-	5,000.00	10,000.00	NPDES Permit Renewal/Grit Chamber Modification
301-304-5-240-00	Training And Travel	710.00	579.26	40.00	1,250.00	1,250.00	
301-304-5-310-00	Telephone / Communications	2,254.35	2,099.45	1,046.89	3,000.00	3,000.00	
301-304-5-320-00	Postage	91.24	608.52	80.04	50.00	250.00	
301-304-5-330-00	Utilities	127,456.64	133,773.01	46,935.86	120,000.00	125,000.00	
301-304-5-330-22	Utilities - Lift Station	1,869.87	2,069.23	911.75	2,000.00	2,400.00	
301-304-5-340-00	Rentals And Leases	-	168.00	1,577.75	250.00	3,250.00	Track Loader rental for land application
301-304-5-360-00	Equipment Maint And Repair	15,813.97	30,375.82	16,038.80	25,000.00	25,000.00	
301-304-5-360-10	Vehicle Maint/Repair	3,449.07	2,193.08	455.00	3,500.00	3,500.00	
301-304-5-370-00	Transportation Reimburse	-	-	-	100.00	100.00	
301-304-5-380-00	Building Maintenance	524.36	687.49	106.16	1,500.00	1,500.00	
301-304-5-390-00	Other Contractual Services	22,235.42	20,652.59	20,017.21	25,000.00	30,000.00	Replace fence at Prairie Trails lift station
301-304-5-390-23	Lab Testing	16,371.22	13,978.36	4,187.83	10,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	2,868.61	4,377.63	1,334.65	3,000.00	6,677.00	Increased to test alternate communication at lift station an
301-304-5-410-00	Office Supplies	16.09	-	-	100.00	100.00	
301-304-5-420-00	Fuels For Vehicles/Equip	1,879.73	2,510.62	2,247.09	3,000.00	4,500.00	Increased to offset rising fuel costs
301-304-5-430-00	Operating Supplies	7,933.45	6,273.07	4,091.30	6,000.00	8,000.00	
301-304-5-430-22	Trees-Purchase&Supplies	-	-	-	200.00	200.00	
301-304-5-440-00	Safety & Uniform Supplies	444.53	2,032.78	1,502.84	1,500.00	2,500.00	Need to replace existing safety signs
301-304-5-450-00	Maint/Repair Supplies	12,304.26	13,139.54	7,217.81	15,000.00	15,000.00	
301-304-5-460-00	Vehicle Maint Supplies	249.39	548.20	448.48	750.00	1,000.00	
301-304-5-470-00	Minor Equipment	8,692.20	22,838.17	29,692.25	37,000.00	50,000.00	Increased for equipment replacement
301-304-5-490-00	Generat.Fuel/Chemical Sup	19,666.35	15,734.90	7,324.12	20,000.00	20,000.00	
301-304-5-505-00	Engineering For Capital	-	-	-			
301-304-5-510-00	Land	-	-	-			
301-304-5-520-00	Buildings & Structures	-	-	-			
301-304-5-530-00	Equipment	-	-	49,635.00	82,000.00	15,250.00	$15,250 Influent Pump Replacement
301-304-5-540-00	Lines Roads Etc - New/Repl	-	-	-			
301-304-5-550-00	Other Capital Improvements	-	-	-		25,000.00	$25,000 Materials & Labor for Grit Chamber air line replac
301-304-5-595-00	Depreciation Expenses	-	-	-			
301-304-5-730-24	Transfer To Sewer Surplus	-	-				
SEWER PRETREATMENT							
301-305-5-110-00	Regular Salaries	17,969.52	18,427.39	9,304.20	18,600.00	20,000.00	
301-305-5-120-00	Overtime	-	-	-	-	500.00	now hourly
301-305-5-130-00	Benefits - Health & Life	1,200.14	1,300.65	653.53	1,492.00	1,400.00	
301-305-5-131-00	Benefits - Other	-	-	-	500.00	500.00	
301-305-5-140-00	Social Security	1,374.57	1,409.85	711.87	1,425.00	1,450.00	
301-305-5-150-00	Retirement	1,658.32	1,870.66	1,003.09	2,000.00	2,300.00	
301-305-5-160-00	Unemployment Ins	-	-	-			
301-305-5-220-00	Legal / Attorney Fees	3,083.50	1,610.00	905.00	2,500.00	7,500.00	Increased for NPDES Permit requirements
301-305-5-230-00	Engineering / Consulting	-	4,655.00	-	5,000.00	2,500.00	
301-305-5-240-00	Training And Travel	-	-	-	500.00	500.00	
301-305-5-310-00	Telephone / Communications	-	-	-			
301-305-5-330-00	Utilities	268.04	274.36	87.47	500.00	400.00	
301-305-5-340-00	Rentals And Leases	-	-	-			
301-305-5-350-00	Insurance	-	-	-			
301-305-5-360-00	Equipment Maint And Repair	255.00	255.00	217.50	500.00	500.00	
301-305-5-360-10	Vehicle Maint/Repair	-	424.16	169.51	750.00	1,000.00	
301-305-5-370-00	Transportation Reimburse	-	-	-			
301-305-5-380-00	Building Maintenance	-	-	-			
301-305-5-390-00	Other Contractual Services	-	-	200.00			
301-305-5-390-23	Lab Testing	1,862.50	2,420.50	-	2,500.00	3,500.00	Increased for NPDES Permit requirements
301-305-5-410-00	Office Supplies	-	-	-	100.00	100.00	
301-305-5-420-00	Fuels For Vehicles/Equip	1,033.97	616.36	281.45	1,000.00	1,000.00	
301-305-5-430-00	Operating Supplies	146.17	-	-	500.00	500.00	
301-305-5-440-00	Safety & Uniform Supplies	-	-	-	100.00	100.00	
301-305-5-450-00	Maint/Repair Supplies	-	-	-			
301-305-5-460-00	Vehicle Maint Supplies	-	-	-			
301-305-5-470-00	Minor Equipment	-	1,087.00	-	1,000.00	1,000.00	
301-305-5-530-00	Equipment	-	-	-			
301-305-5-550-00	Other Capital Improvements	-	-	-			
301-305-5-595-00	Depreciation Expenses	-		-			
TOTAL EXPENSES		2,276,972.07	2,515,398.54	828,074.80	1,806,290.00	1,983,672.00	
REVENUE OVER EXPENSES		(468,112.18)	(717,905.16)	105,860.92	460.00	26.36	

SEWER SURPLUS

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
307-000-4-361-10	Interest Income	4,653.12	7,573.07	6,232.09	4,780.00	8,000.00	
307-000-4-371-10	Miscellaneous Revenue		328.40	-			
307-000-4-381-82	From Sewer Fund	10,834.00	265,373.00	18,067.00	30,000.00	37,000.00	Includes Connection Fees
TOTAL REVENUE		15,487.12	273,274.47	24,299.09	34,780.00	45,000.00	
307-307-5-730-19	Transfer To Sewer Fd	-	-				
TOTAL EXPENSES		-	-	-	-	-	
REVENUE OVER EXPENSES		15,487.12	273,274.47	24,299.09	34,780.00	45,000.00	

WATER RECLAMATION REPAYMENT FUND

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
308-000-4-361-10	Interest Income	1,289.75	1,687.48	93.41	1,800.00	500.00	
308-000-4-371-10	Miscellaneous Revenue		114.15	-			
308-000-4-371-16	Loan Proceeds		-	-			
308-000-4-381-10	From General Admin Fund		-	-			
308-000-4-381-82	From Sewer Fund	452,000.00	377,500.00	227,000.00	451,110.00	451,110.00	
TOTAL REVENUE		453,289.75	379,301.63	227,093.41	452,910.00	451,610.00	
308-308-5-610-00	Principal Payments			184,510.57	371,700.00	382,506.00	
308-308-5-620-00	Interest Payments	98,496.05	88,231.95	41,043.31	79,500.00	68,601.00	
308-308-5-630-00	Other Debt Services			-			
TOTAL EXPENSES		98,496.05	88,231.95	225,553.88	451,200.00	451,107.00	

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
REVENUE OVER EXPENSES		354,793.70	291,069.68	1,539.53	1,710.00	503.00	

City of Highland, Illinois

Sewer Collection

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Eng. for Capital 505.00								
Comprehensive Collection System Study	SC-005	0	90,000					*90,000*
Eng. for Capital 505.00 Total			**90,000**					***90,000***
Equipment 530.00								
Backhoe/Front End Loader	SC-002	0		18,000				*18,000*
Mini Excavator	SC-003	0	12,500					*12,500*
Equipment 530.00 Total			**12,500**	**18,000**				***30,500***
Lines, Roads, etc 540.00								
I & I Corrections	SC-001	0		100,000	100,000	100,000		*300,000*
Hospital Site Improvements	SC-004	0	75,000					*75,000*
Lines, Roads, etc 540.00 Total			**75,000**	**100,000**	**100,000**	**100,000**		***375,000***
GRAND TOTAL			**177,500**	**118,000**	**100,000**	**100,000**		***495,500***

City of Highland, Illinois

Water Reclamation Facility

'12/'13 thru '16/'17

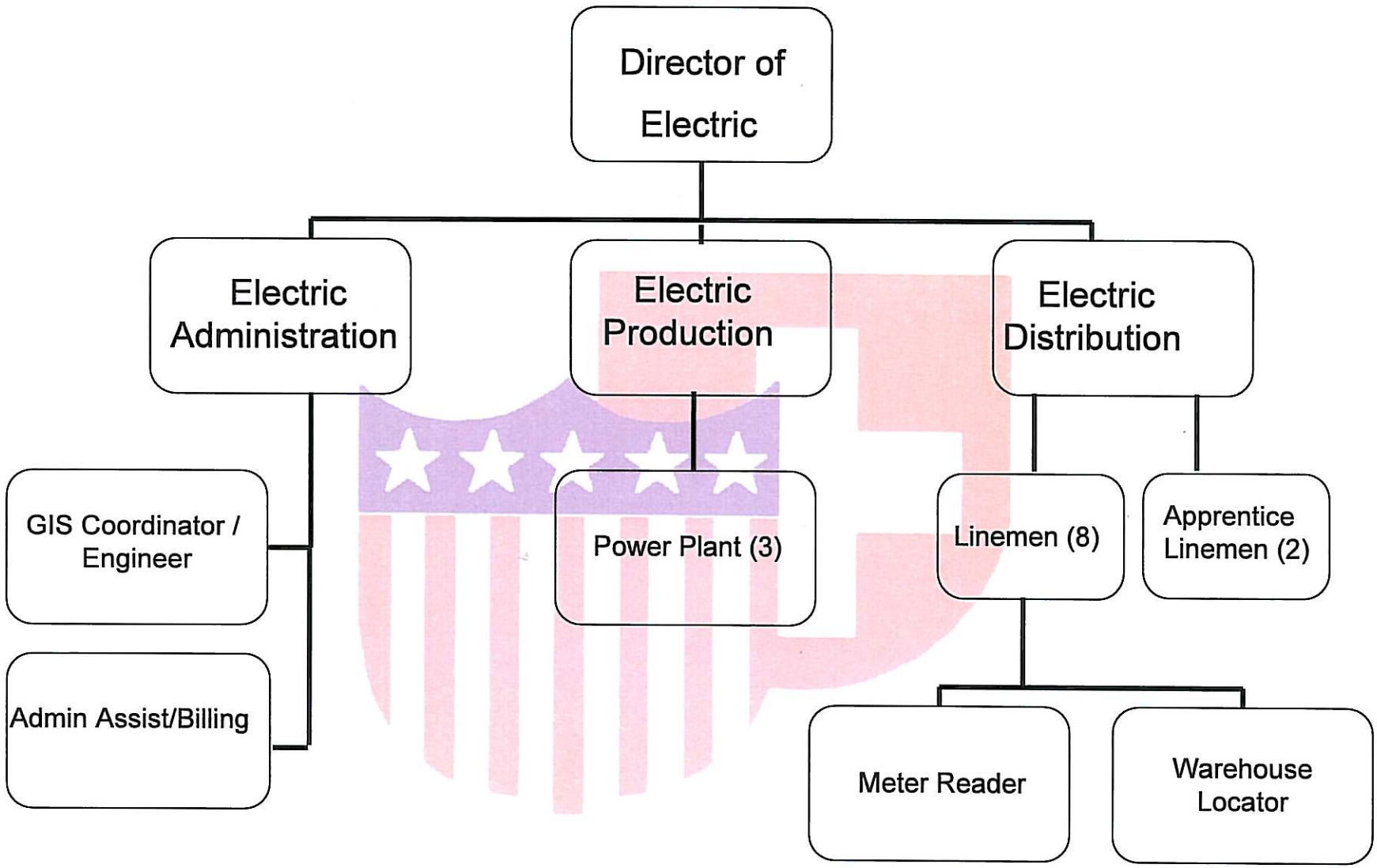
PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Buildings/Structures 520.00								
Paint Buildings	WRF-006	0		25,000				*25,000*
Sandblast/Paint Excess Flow Clarifier	WRF-007	0			155,000			*155,000*
Sandblast/Paint Aerobic Digester	WRF-008	0				175,000		*175,000*
Paint Chlorine Tank	WRF-009	0		42,000				*42,000*
Paint Covered Sludge Storage Canopy	WRF-010	0		38,000				*38,000*
Buildings/Structures 520.00 Total				**105,000**	**155,000**	**175,000**		***435,000***
Equipment 530.00								
Influent Pump Replacement	WRF-002	0	15,250					*15,250*
Equipment 530.00 Total			**15,250**					***15,250***
Other Capital Improv 550.00								
Grit Chamber Modification	WRF-001	0	25,000					*25,000*
Other Capital Improv 550.00 Total			**25,000**					***25,000***
Vehicles 530.00								
Pickup Truck Light	WRF-003	0		20,000				*20,000*
Pickup Truck Full Size	WRF-004	0				25,000		*25,000*
Dump Truck	WRF-005	0					85,000	*85,000*
Vehicles 530.00 Total				**20,000**		**25,000**	**85,000**	***130,000***
GRAND TOTAL			**40,250**	**125,000**	**155,000**	**200,000**	**85,000**	***605,250***

CITY OF HIGHLAND

ELECTRIC & FIBER

Electric


Director of Electric
Electric Administration
Electric Production
Electric Distribution
GIS Coordinator / Engineer
Admin Assist/Billing
Power Plant (3)
Linemen (8)
Apprentice Linemen (2)
Meter Reader
Warehouse Locator

City of Highland

Electric Fund

Dan Cook, Director of Electric

2012-2013 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system.

- Revenue dedicated to personnel will not exceed 10%.
- Operating income per KWH will exceed .006 based on benchmarks provided in the 2010-2011 APPA Statistical Report.
- Total O&M cost, not including purchase of power, will average $33.50 monthly per customer based on APPA benchmarking.
- Review and modify electric connection fees to cover all related costs at 100%.
- Review and modify pole attachment fees to cover all related costs at 100%.
- Utilize data collected during the prior fiscal year regarding outage costs as a benchmark and reduce this cost by 10%.

Major Initiatives

Goals for the City Electric Department can be broken down into three categories; Electric Administration, Electric Production, and Electric Distribution.

Electric Administration Goals:

- Complete a Smart Grid assessment and develop a Strategic Plan for the electric department from the findings.
- Continue development of an Outage Management System which will integrate with the overall Smart Grid / Strategic Plan.

- Rework the Electric Department website to provide customers with a better user experience including more current data.
- Continue to expand public awareness programs for energy use and conservation.
- Attend APPA Cost of Service and Retail Rate Design classes with Director of Finance and complete a Rate Study.
- Improve security to meet new suggested levels deterring theft and terrorism.

Electric Production Goals:

- Complete construction of the new facility to house the five Caterpillar generators while also retrofitting to maintain IEPA air quality standards.
- Retrofit the two Nordberg generators with Oxidation Catalysts to meet IEPA standards for 2013.
- Improve energy efficiency of power plant through implementation of conservation strategies including lighting and heating improvements.
- Improve security to meet new suggested levels deterring theft and terrorism.

Electric Distribution Goals:

- Upgrade and modernize the distribution systems in the following ways:
  - Complete the conversion of the remaining 2400 volt circuits to 13.2 kV circuits and de-commission the 2400 volt substation on Poplar Street
  - Continue installation and/or construction of new circuit ties to increase system flexibility and reliability. (Specifically Bellm Road cross tie)
  - Complete the installation of distribution feeder for the new hospital.
- Continue planning for new substation to power Northwest Quadrant development.
- Expand service to new customers within our existing service territory.
- Continue the investigation and development of a plan to provide a second transmission feed to the system.
- Improve security to meet new suggested levels deterring theft and terrorism.

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Utility Sales		$ 12,250,000	$ 12,815,000	13,135,375	13,463,759	13,800,353	14,145,362
Connection Fees		16,500	20,000	20,000	20,000	20,000	20,000
Misc Revenues		78,100	89,640	89,640	89,640	89,640	89,640
Total Revenues Projected		$ 12,344,600	$ 12,924,640	$ 13,245,015	$ 13,573,399	$ 13,909,993	$ 14,255,002
Revenue Allocation:							
Operating & Maintenance Allocation	85%	10,492,910	10,985,944	11,258,263	11,537,389	11,823,494	12,116,752
Capital Expenditures Allocation	10%	1,234,460	1,292,464	1,324,502	1,357,340	1,390,999	1,425,500
Cash Reserve & Equip Repl Allocation	5%	617,230	646,232	662,251	678,670	695,500	712,750
Operating & Maintenance:							
Personnel - Admin		$ 181,233	$ 252,075	$ 259,637	$ 267,426	$ 275,449	$ 283,712
Personnel - Production		139,790	114,400	117,832	121,367	125,008	128,758
Personnel - Distribution		994,300	1,145,500	1,014,865	1,045,311	1,076,670	1,108,970
Sub Total		1,315,323	1,511,975	1,392,334	1,434,104	1,477,127	1,521,440
Professional Svcs - Admin		724,340	721,840	736,277	751,003	766,023	781,343
Professional Svcs - Production		28,700	19,000	19,380	19,768	20,163	20,566
Professional Svcs - Distribution		60,500	21,500	21,930	22,369	22,816	23,272
Sub Total		813,540	762,340	777,587	793,140	809,002	825,181
Contractual Svcs - Admin		356,909	345,409	352,317	359,363	366,550	373,881
Contractual Svcs - Production		7,852,350	8,279,391	8,444,979	8,613,879	8,786,157	8,961,880
Contractual Svcs - Distribution		263,000	56,500	57,630	58,783	59,959	61,158
Sub Total		8,472,259	8,681,300	8,854,926	9,032,025	9,212,666	9,396,919
Supplies - Admin		28,700	29,200	30,076	30,978	31,907	32,864
Supplies - Production		55,100	64,600	66,538	68,534	70,590	72,708
Supplies - Distribution		170,500	172,800	177,984	183,324	188,824	194,489
Sub Total		254,300	266,600	274,598	282,836	291,321	300,061
Total O&M Projected		$ 10,855,422	$ 11,222,215	$ 11,299,445	$ 11,542,105	$ 11,790,116	$ 12,043,601
Equipment Reserve Transfer In-Minor Eq		0	0	0	0	0	0
85% Revenue Allocation - O&M		10,492,910	10,985,944	11,258,263	11,537,389	11,823,494	12,116,752
O&M Excess (Deficit) vs 85 % allocation		$ (362,512)	$ (236,271)	$ (41,182)	$ (4,715)	$ 33,379	$ 73,151
Capital Projection		2,058,000	1,631,000	305,000	330,000	205,000	0
Bond Debt Repayment Transfer Out		300,000	200,000	0	50,000	530,000	0
Capital Reserve Transfer In		1,600,000	316,000	0	0	0	0
Revenue Allocation - Capital		1,234,460	1,292,464	1,324,502	1,357,340	1,390,999	1,425,500
Capital Funding Excess (Deficit) vs 10% allocation		$ 476,460	$ (222,536)	$ 1,019,502	$ 977,340	$ 655,999	$ 1,425,500
Transfer to Reserves / Surplus		731,100	187,000	1,640,000	1,651,000	1,384,000	2,211,000
3% Revenue Allocation - Equip Repl		370,338	387,739	397,350	407,202	417,300	427,650
2% Revenue Allocation - Cash Reserve		246,892	258,493	264,900	271,468	278,200	285,100
Cash Reserve Excess (Deficit)		$ 113,870	$ (459,232)	$ 977,749	$ 972,330	$ 688,500	$ 1,498,250
Cash Expenditures		12,913,422	12,853,215	11,604,445	11,872,105	11,995,116	12,043,601
Transfers Out		1,031,100	387,000	1,640,000	1,701,000	1,914,000	2,211,000
Total Expenditures & Transfers Projected		$ 13,944,522	$ 13,240,215	$ 13,244,445	$ 13,573,105	$ 13,909,116	$ 14,254,601
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 78	$ 425	$ 570	$ 294	$ 877	$ 401

ELECTRIC FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	87.9%	86.8% added 2 tree trimmers	85.3%	85.0%	84.8%	84.5%
Revenue Dedicated to Personnel will not exceed 10%						
Actual Revenue Dedicated to Personnel	10.7%	11.7% added 2 tree trimmers	10.5%	10.6%	10.6%	10.7%
Revenue per KWH will exceed .07200 cents per KWH						
Actual Revenue per KWH	0.0866	0.0884	0.0884	0.0884	0.0884	0.0883
O & M Cost per KWH sold will not exceed .0660 cents per KWH						
Actual Cost per KWH sold	0.0761	0.0768	0.0754	0.0751	0.0749	0.0746
Operating Income will exceed .006 cents per KWH	0.0105	0.0116	0.0130	0.0133	0.0135	0.0137
Projected KWH per Year with 2.5% increase over Actual 2010-2011 KWH	142,627,386	146,193,071	149,847,897	153,594,095	157,433,947	161,369,796

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Utility Sales		$ 12,250,000	$ 12,815,000	$ 13,135,375	$ 13,463,759	$ 13,800,353	$ 14,145,362
Connection Fees		16,500	20,000	20,000	20,000	20,000	20,000
Misc Revenues		78,100	89,640	89,640	89,640	89,640	89,640
Total Revenues Projected		$ 12,344,600	$ 12,924,640	$ 13,245,015	$ 13,573,399	$ 13,909,993	$ 14,255,002
Revenue Allocation:							
Operating & Maintenance Allocation	85%	10,492,910	10,985,944	11,258,263	11,537,389	11,823,494	12,116,752
Capital Expenditures Allocation	10%	1,234,460	1,292,464	1,324,502	1,357,340	1,390,999	1,425,500
Cash Reserve & Equip Repl Allocation	5%	617,230	646,232	662,251	678,670	695,500	712,750
Operating & Maintenance:							
Personnel - Admin		$ 181,233	$ 252,075	$ 259,637	$ 267,426	$ 275,449	$ 283,712
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Contractual Svcs - Admin		356,909	345,409	352,317	359,363	366,550	373,881
Supplies - Admin		28,700	29,200	30,076	30,978	31,907	32,864
Sub Total Admin		1,291,182	1,348,524	1,378,307	1,408,770	1,439,929	1,471,800
Personnel - Production		139,790	114,400	117,832	121,367	125,008	128,758
Professional Svcs - Production		28,700	19,000	19,380	19,768	20,163	20,566
Contractual Svcs - Production		7,852,350	8,279,391	8,444,979	8,613,879	8,786,157	8,961,880
Supplies - Production		55,100	64,600	66,538	68,534	70,590	72,708
Sub Total Production		8,075,940	8,477,391	8,648,729	8,823,548	9,001,918	9,183,912
Personnel - Distribution		994,300	1,145,500	1,014,865	1,045,311	1,076,670	1,108,970
Professional Svcs - Distribution		60,500	21,500	21,930	22,369	22,816	23,272
Contractual Svcs - Distribution		263,000	56,500	57,630	58,783	59,959	61,158
Supplies - Distribution		170,500	172,800	177,984	183,324	188,824	194,489
Sub Total Distribution		1,488,300	1,396,300	1,272,409	1,309,787	1,348,269	1,387,889
Total O&M Projected		10,855,422	11,222,215	11,299,445	11,542,105	11,790,116	12,043,601
Equipment Reserve Transfer In-Minor Eq		0	0	0	0	0	0
85% Revenue Allocation - O&M		10,492,910	10,985,944	11,258,263	11,537,389	11,823,494	12,116,752
O&M Excess (Deficit) vs 85 % allocation		$ (362,512)	$ (236,271)	$ (41,182)	$ (4,715)	$ 33,379	$ 73,151
Capital Projection		2,058,000	1,631,000	305,000	330,000	205,000	0
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Revenue Allocation - Capital		1,234,460	1,292,464	1,324,502	1,357,340	1,390,999	1,425,500
Capital Funding Excess (Deficit) vs 10% allocation		$ 476,460	$ (222,536)	$ 1,019,502	$ 977,340	$ 655,999	$ 1,425,500
Transfer to Reserves / Surplus		731,100	187,000	1,640,000	1,651,000	1,384,000	2,211,000
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Actual Cost per KWH sold	0.0761	0.0768	0.0754	0.0751	0.0749	0.0746
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ELECTRIC DEPARTMENT

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
101-000-4-313-20	Utility Tax	414,848.02	441,294.68	235,328.71	428,750.00	435,998.71	
101-000-4-321-40	Pole Attachment-CATV	11,418.00	11,418.00	11,940.50	11,400.00	11,940.00	will be evaluating rate in upcoming year
101-000-4-321-41	Pole Attachment-Phone	1,518.00	2,718.00	2,331.00	2,700.00	2,700.00	will be evaluating rate in upcoming year
101-000-4-346-10	Sales / Extra Sales	11,699,970.18	13,017,061.14	6,911,129.15	12,250,000.00	12,815,000.00	
101-000-4-346-20	Gain On Sale Of Assets	1,612.57	-				
101-000-4-346-30	Connection Fees	15,125.00	16,281.86	6,190.00	16,500.00	20,000.00	Hospital connections
101-000-4-346-41	Fuel Reimbursement	33,984.77	32,061.18	16,492.58	27,000.00	28,180.58	
101-000-4-346-42	Generating Capacity Credt	539,078.40	544,274.26	228,366.81	540,000.00	545,000.00	
101-000-4-361-10	Interest Income	35,075.35	31,004.36	18,540.70	24,000.00	25,000.00	
101-000-4-371-10	Misc Revenue	27,955.47	157,334.28	48,630.65	40,000.00	50,000.00	Reimbursement for IT costs
101-000-4-371-17	Bond Proceeds	-	-	-			
101-000-4-371-20	Credit Card Discounts/Fees	(9,703.87)	(12,464.34)	(7,970.96)	(13,500.00)	(15,000.00)	
101-000-4-371-90	Overpayments		-	-			
101-000-4-381-25	From Elec Bond		-	-			
101-000-4-381-34	From Customer Deposit Fd.		-	-			
101-000-4-381-42	From Elec Surplus/Eq Repl		-	1,600,000.00	1,600,000.00		
101-000-4-381-50	From TIF #2 Bond Proceeds					316,000.00	
101-000-4-381-43	Transfer from General Fund		-				
TOTAL REVENUE		12,770,861.89	14,240,983.42	9,070,979.14	14,926,850.00	14,234,819.29	
ELECTRIC ADMIN							
101-101-5-110-00	Regular Salaries	85,329.09	173,047.72	71,322.07	132,500.00	191,000.00	Dan 100% electric and IT Salary
101-101-5-120-00	Overtime	369.60	344.90	248.06	500.00	500.00	
101-101-5-130-00	Benefits - Health & Life	14,468.14	26,919.33	7,758.49	22,408.00	23,000.00	
101-101-5-131-00	Benefits - Other	389.46	1,000.00	-	500.00	500.00	
101-101-5-140-00	Social Security	5,698.01	10,956.34	4,483.48	10,200.00	14,000.00	
101-101-5-150-00	Retirement	6,871.13	15,862.25	6,582.53	15,050.00	23,000.00	
101-101-5-160-00	Unemployment Ins	-	-	-			
101-101-5-170-00	Salary/Car Allowance	34.47	76.00	32.61	75.00	75.00	
101-101-5-210-00	Auditing	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
101-101-5-220-00	Legal / Attorney Fees	24,137.45	7,913.88	5,360.15	20,000.00	15,000.00	
101-101-5-230-00	Engineering / Consulting	-	6,031.47	548.41	17,500.00	20,000.00	
101-101-5-240-00	Training And Travel	6,914.10	5,743.52	4,388.01	15,000.00	15,000.00	
101-101-5-250-00	Admin Exp To General Admin	656,700.00	656,700.00	334,920.00	669,840.00	669,840.00	
101-101-5-260-00	Waste Removal	-	-	-			
101-101-5-310-00	Telephone / Communications	3,229.75	4,282.60	1,983.90	5,000.00	6,500.00	4 new radios to meet FCC requirements
101-101-5-320-00	Postage	354.93	877.12	234.05	500.00	1,000.00	
101-101-5-330-00	Utilities	12,448.15	11,863.12	7,323.23	11,000.00	15,000.00	
101-101-5-340-00	Rentals And Leases	-		-	-	2,500.00	
101-101-5-350-00	Insurance	151,281.29	123,659.67	(49.00)	160,000.00	141,500.00	updated premiums with $10,000 contingency
101-101-5-360-00	Equipment Maint And Repair	4,955.85	5,253.79	1,781.74	5,000.00	5,000.00	
101-101-5-360-10	Vehicle Maint/Repair	244.81	183.50	758.25	1,000.00	2,500.00	Need new tires and rear bumper
101-101-5-370-00	Transportation Reimburse	-		-	100.00	100.00	
101-101-5-380-00	Building Maintenance	5,057.13	14,112.83	2,362.50	5,000.00	5,000.00	
101-101-5-390-00	Other Contractual Services	28,531.46	34,393.13	10,410.03	35,000.00	30,000.00	
101-101-5-390-24	Collection Agency Fees	7,933.07	7,214.61	2,244.49	6,500.00	6,500.00	
101-101-5-390-25	Overpayments	-	-	-			
101-101-5-390-37	Utility Assist.To Agencies	28,331.14	18,562.63	11,600.84	37,809.00	37,809.00	
101-101-5-390-50	Contractual/Technological	66,413.45	46,429.04	11,991.86	45,000.00	45,000.00	email server/software upgrades/in truck computers
101-101-5-410-00	Office Supplies	279.74	2,880.96	583.36	1,000.00	1,000.00	
101-101-5-420-00	Fuels For Vehicles/Equip	2,567.38	6,623.52	9,129.51	6,000.00	7,000.00	
101-101-5-430-00	Operating Supplies	2,999.77	6,274.01	2,386.68	7,500.00	7,000.00	
101-101-5-440-00	Safety & Uniform Supplies	456.11	460.00	-	1,000.00	1,000.00	
101-101-5-450-00	Maint/Repair Supplies	168.40	376.28	-	200.00	200.00	
101-101-5-460-00	Vehicle Maint Supplies	269.74	340.80	89.31	500.00	500.00	
101-101-5-470-00	Minor Equipment	27,098.39	26,849.95	6,795.01	12,500.00	12,500.00	
101-101-5-505-00	Engineering For Capital	-	-	-			
101-101-5-510-00	Land	-	-	-			
101-101-5-520-00	Buildings & Structures	-	-	-		25,000.00	Roof Repair
101-101-5-530-00	Equipment	-	-	-			
101-101-5-550-00	Other Capital Improvements	-	-	-			
101-101-5-595-00	Depreciation Expenses	710,860.61	706,081.93	-			
101-101-5-650-00	Prior Year Adjustment		-	-			
101-101-5-710-00	Utility Tax	449,792.16	444,224.82	240,939.50	428,750.00	435,998.71	
101-101-5-730-15	Transfer To Electric		-	-			
101-101-5-730-18	Transfer To Street Dept		-	-			
101-101-5-730-25	Transfer To Elec Bnd/Const		-	-			
101-101-5-730-26	Transfer To Elec Bnd & Int	984,996.00	414,750.00	-	-		
101-101-5-730-32	Transfer To Elec Surplus	144,125.00	366,281.86	587,190.00	581,100.00	37,000.00	
101-101-5-730-39	Trans To 004/Util Facility	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	
101-101-5-730-55	Transfer to FTTP Bond & Int		120,000.00	150,000.00	300,000.00	200,000.00	
101-101-5-810-00	Bad Debt	-	20,351.14	16,989.79	31,500.00	32,000.00	
101-101-5-820-00	Econ Dev Incentive Disc.	47,979.57	-	-	-		
ELECTRIC PRODUCTION							
101-102-5-110-00	Regular Salaries	153,589.93	155,521.81	55,865.61	107,300.00	84,000.00	
101-102-5-120-00	Overtime	531.14	2,616.48	343.59	1,000.00	1,000.00	
101-102-5-130-00	Benefits - Health & Life	11,625.76	12,510.00	3,902.16	9,890.00	6,400.00	
101-102-5-131-00	Benefits - Other	478.71	-	-	500.00	500.00	
101-102-5-140-00	Social Security	10,895.65	11,515.41	4,239.88	8,300.00	8,500.00	
101-102-5-150-00	Retirement	14,230.31	16,376.93	6,059.29	12,800.00	14,000.00	
101-102-5-160-00	Unemployment Ins	-	-	-			
101-102-5-220-00	Legal / Attorney Fees	3,099.90	856.00	-	1,500.00	1,500.00	
101-102-5-230-00	Engineering / Consulting	16,232.50	11,102.09	2,604.30	14,700.00	10,000.00	
101-102-5-240-00	Training And Travel	-	-	468.75	10,000.00	5,000.00	
101-102-5-260-00	Waste Removal	2,499.19	934.26	1,103.47	2,500.00	2,500.00	
101-102-5-310-00	Telephone / Communications	887.94	856.99	439.23	1,000.00	3,500.00	5 New radios to meet FCC rule change
101-102-5-330-00	Utilities	72,351.72	74,327.77	28,899.10	68,000.00	68,000.00	
101-102-5-340-00	Rentals And Leases	5,345.23	4,500.00	-	1,500.00	1,500.00	
101-102-5-360-00	Equipment Maint And Repair	27,219.32	20,411.65	2,877.50	20,000.00	20,000.00	
101-102-5-360-10	Vehicle Maint/Repair	29.50	370.25	689.00	1,000.00	1,500.00	
101-102-5-370-00	Transportation Reimburse	-	-	-	100.00	100.00	
101-102-5-380-00	Building Maintenance	-	426.00	-	2,500.00	2,500.00	
101-102-5-390-00	Other Contractual Services	14,441.87	22,611.41	17,084.60	25,000.00	30,000.00	
101-102-5-390-20	Purchase Power-Imea	7,947,625.44	8,862,796.45	4,236,253.45	8,300,000.00	8,725,221.10	
101-102-5-390-50	Contractual/Technological	360.00	291.81	102.50	250.00	250.00	
101-102-5-410-00	Office Supplies	17.18	-	-	100.00	100.00	
101-102-5-420-00	Fuels For Vehicles/Equip	2,711.69	4,045.92	2,750.80	4,000.00	4,500.00	

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
101-102-5-430-00	Operating Supplies	6,468.68	14,559.32	3,911.90	10,000.00	10,000.00	
101-102-5-440-00	Safety & Uniform Supplies	303.48	314.98	49.99	1,000.00	1,000.00	
101-102-5-450-00	Maint/Repair Supplies	516.96	2,048.56	1,997.35	1,000.00	5,000.00	
101-102-5-460-00	Vehicle Maint Supplies	205.78	68.34	287.25	500.00	500.00	
101-102-5-470-00	Minor Equipment	771.67	9,085.43	3,777.29	3,500.00	3,500.00	
101-102-5-490-00	General.Fuel/Chemical Sup	43,645.01	30,037.39	40,365.23	35,000.00	40,000.00	
101-102-5-505-00	Engineering For Capital	-	-	123,867.70	200,000.00	30,000.00	Engineering for Nordberg Oxi-cats
101-102-5-520-00	Buildings & Structures	-	-	-	250,000.00		
101-102-5-530-00	Equipment	-	-	-		750,000.00	Nordberg Oxi-cats
101-102-5-540-00	Lines	-	-	-			
101-102-5-550-00	Other Capital Improvements	-	-	500.00	1,150,000.00		
101-102-5-595-00	Depreciation Expenses	-	-	-			
ELECTRIC DISTRIBUTION							
101-104-5-110-00	Regular Salaries	693,624.19	725,325.78	335,557.14	748,100.00	860,000.00	
101-104-5-120-00	Overtime	16,849.60	62,334.45	26,034.96	35,000.00	35,000.00	
101-104-5-130-00	Benefits - Health & Life	23,332.49	61,040.45	21,750.73	58,840.00	55,000.00	
101-104-5-131-00	Benefits - Other	5,153.25	-	-	2,500.00	2,500.00	
101-104-5-140-00	Social Security	52,279.83	57,842.02	25,834.34	58,760.00	74,000.00	
101-104-5-150-00	Retirement	65,208.33	80,292.20	38,175.06	91,100.00	119,000.00	
101-104-5-160-00	Unemployment Ins		-	-			
101-104-5-170-00	Salary/Car Allowance		-	-			
101-104-5-180-00	Spec Proj/Community Servic		-	-			
101-104-5-230-00	Engineering / Consulting	247,796.77	5,950.10	3,677.37	20,000.00	6,000.00	
101-104-5-240-00	Training And Travel	1,315.29	17,995.98	7,019.20	40,000.00	15,000.00	Continued apprentice training for 1
101-104-5-260-00	Waste Removal	173.44	195.44	-	500.00	500.00	
101-104-5-330-00	Utilities	2,293.09	2,299.85	771.50	3,000.00	2,500.00	
101-104-5-340-00	Rentals And Leases	13,142.86	-	211.95	1,000.00	1,000.00	
101-104-5-360-00	Equipment Maint And Repair	21,844.71	12,828.22	4,519.68	20,000.00	20,000.00	
101-104-5-360-10	Vehicle Maint/Repair	7,612.54	5,926.37	851.11	15,000.00	10,000.00	
101-104-5-370-00	Transportation Reimburse	-	-	-	-		
101-104-5-380-00	Building Maintenance	2,639.20	1,155.50	1,886.00	1,000.00	3,000.00	Garage Door
101-104-5-390-00	Other Contractual Services	16,115.00	24,646.82	5,466.20	17,500.00	17,500.00	
101-104-5-390-40	Trees-Distribution	149,618.52	185,890.36	106,752.65	150,000.00	-	In-house tree trimming planned
101-104-5-390-41	Trees-Transmission Lines	54,432.75	20,105.70	-	55,000.00	-	In-house tree trimming planned
101-104-5-390-50	Contractual/Technological	360.00	447.00	-	500.00	2,500.00	In Truck Computer for Locates
101-104-5-420-00	Fuels For Vehicles/Equip	15,774.18	19,100.69	7,628.42	20,000.00	25,000.00	
101-104-5-430-00	Operating Supplies	70,805.09	94,993.73	35,498.49	100,000.00	100,000.00	
101-104-5-430-41	Operating Supplies-Transmi	-	-	-			
101-104-5-440-00	Safety & Uniform Supplies	5,276.69	7,687.81	2,500.18	10,000.00	10,000.00	
101-104-5-450-00	Maint/Repair Supplies	5,802.36	506.04	615.73	3,000.00	3,000.00	
101-104-5-460-00	Vehicle Maint Supplies	924.28	2,250.29	733.17	2,500.00	2,500.00	
101-104-5-470-00	Minor Equipment	11,892.68	16,002.35	16,392.06	35,000.00	32,300.00	Includes new radios to meet FCC requirements
101-104-5-505-00	Engineering For Capital	-	-	43,980.00	-	15,000.00	Hospital improvements
101-104-5-510-00	Land	-	-	-			
101-104-5-510-10	Right Of Way	-	-	-			
101-104-5-510-20	Easement	-	-	-			
101-104-5-520-00	Buildings & Structures	-	-	-			
101-104-5-530-00	Equipment	-	-	20,250.00	245,000.00	225,000.00	Tree trimming equipment/misc control devices
101-104-5-530-60	Meters	-	-	4,560.00	40,000.00	40,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl	-	-	-		316,000.00	Hospital Improvements offset by Bond proceeds
101-104-5-540-03	Lines-Transmission	-	-	-			
101-104-5-540-10	Electric Poles	-	-	105,201.00	48,000.00	60,000.00	increases for hospital and peripheral route
101-104-5-540-20	Electric Transformers	-	-	19,545.00	75,000.00	85,000.00	increases for hospital and peripheral route
101-104-5-540-30	Electric Cable	-	-	26,028.25	50,000.00	85,000.00	increases for hospital and peripheral route
101-104-5-550-00	Other Capital Improvements	-	-	-			
101-104-5-560-00	Substations	-	-	-			
101-104-5-595-00	Depreciation Expenses	-	-	-			
101-104-5-630-00	Other Debt Services		-	-			
TOTAL EXPENSES		13,403,837.25	14,101,927.12	7,052,268.99	14,926,772.00	14,234,393.81	
REVENUE OVER EXPENSES		(632,975.36)	139,056.30	2,018,710.15	78.00	425.48	

Electric Surplus

105-000-4-361-10	Interest Income	112,083.55	108,978.24	48,829.08	92,500.00	65,000.00	
105-000-4-371-10	Miscellaneous Revenue		4,526.70	-		-	
105-000-4-381-80	From Electric	144,125.00	366,281.86	587,190.00	581,100.00	37,000.00	Includes Connection Fee Transfer
TOTAL REVENUE		256,208.55	479,786.80	636,019.08	673,600.00	102,000.00	
105-105-5-730-15	Transfer To Electric		-	1,600,000.00	1,600,000.00		
105-105-7-30-20	Transfer To FTTP Fund	300,000.00	-	102,000.00	102,000.00	10,000.00	
TOTAL EXPENSES		300,000.00	-	1,702,000.00	1,702,000.00	10,000.00	
REVENUE OVER EXPENSES		(43,791.45)	479,786.80	(1,065,980.92)	(1,028,400.00)	92,000.00	

Electric Bond Construction

108-000-4-361-10	Interest Income	7,119.78	2,206.10	376.66	-		This fund should have no money in it.
108-000-4-371-17	Bond Proceeds		-	-			Bond construction should be done.
108-000-4-381-25	Transfer from Electric BondInt JR	1,069,975.00	760,100.00	-			
108-000-4-381-80	From Electric	-	-	-			
TOTAL REVENUE		1,077,094.78	762,306.10	376.66	-	-	
108-108-5-230-00	Engineering / Consulting	-	-	-			
108-108-5-390-00	Other Contractual Services	-	-	-			
108-108-5-505-00	Engineering For Capital	-	-	950.00			
108-108-5-510-00	Land	-	-	-			
108-108-5-510-10	Right Of Way	-	-	-			
108-108-5-510-20	Easement	-	-	-			
108-108-5-530-00	Equipment	-	-	-			
108-108-5-530-60	Meters	-	-	-			
108-108-5-540-00	Lines Roads Etc - New/Repl	-	-	-			
108-108-5-550-00	Other Capital Improvements		-	-			

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
108-108-5-560-00	Substations	-	-	-			
108-108-5-595-00	Depreciation Expenses	270,273.99	279,073.82	-			
108-108-5-610-00	Principal Payments			-			
108-108-5-620-00	Interest Payments	156,829.93	125,559.10	-			
108-108-5-630-00	Other Debt Services			-			
108-108-5-640-00	Amortization	3,877.68	3,877.68	-			
108-108-5-730-15	Transfer To Electric			-			
TOTAL EXPENSES		430,981.60	408,510.60	950.00	-	-	
REVENUE OVER EXPENSES		646,113.18	353,795.50	(573.34)	-	-	

Electric Bond & Int-Jr Lien (Bond Payment)

Account Number	Description	FY 2009-10 Actual			FY 2011-12 Budget		Comments
109-000-4-361-10	Interest Income	90,174.42	76,763.96	30,613.46	60,000.00	45,000.00	
109-000-4-371-10	Miscellaneous Revenue		3,680.63	-		-	
109-000-4-381-80	From Electric	984,996.00	414,750.00	-	-	-	No transfer needed - sufficient cash
TOTAL REVENUE		1,075,170.42	495,194.59	30,613.46	60,000.00	45,000.00	
109-109-5-390-00	Other Contractual Services			-			
109-109-5-610-00	Principal Payments			-	600,000.00	600,000.00	
109-109-5-620-00	Interest Payments			55,518.75	111,050.00	87,938.00	
109-109-5-630-00	Other Debt Services	287.38	287.38	-	500.00	500.00	
109-109-5-730-25	Transfer to Elec Bond Const	1,069,975.00	760,100.00	-			
TOTAL EXPENSES		1,070,262.38	760,387.38	55,518.75	711,550.00	688,438.00	
REVENUE OVER EXPENSES		4,908.04	(265,192.79)	(24,905.29)	(651,550.00)	(643,438.00)	Use cash on hand

City of Highland, Illinois

Electric Administration

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Buildings/Structures 520.00								
Building Roof Repair	EA-006	2	25,000					*25,000*
Buildings/Structures 520.00 Total			**25,000**					***25,000***
GRAND TOTAL			**25,000**					***25,000***

City of Highland, Illinois

Electric Production

'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Eng. for Capital 505.00								
OXI-CATS for Nordbergs	EP-07	1	30,000					*30,000*
Eng. for Capital 505.00 Total			**30,000**					***30,000***
Equipment 530.00								
New Pickup Truck	EP-01	3			25,000			*25,000*
OXI-CATS for Nordbergs	EP-07	1	750,000					*750,000*
Equipment 530.00 Total			**750,000**		**25,000**			***775,000***
GRAND TOTAL			**780,000**		**25,000**			***805,000***

City of Highland, Illinois

Electric Distribution

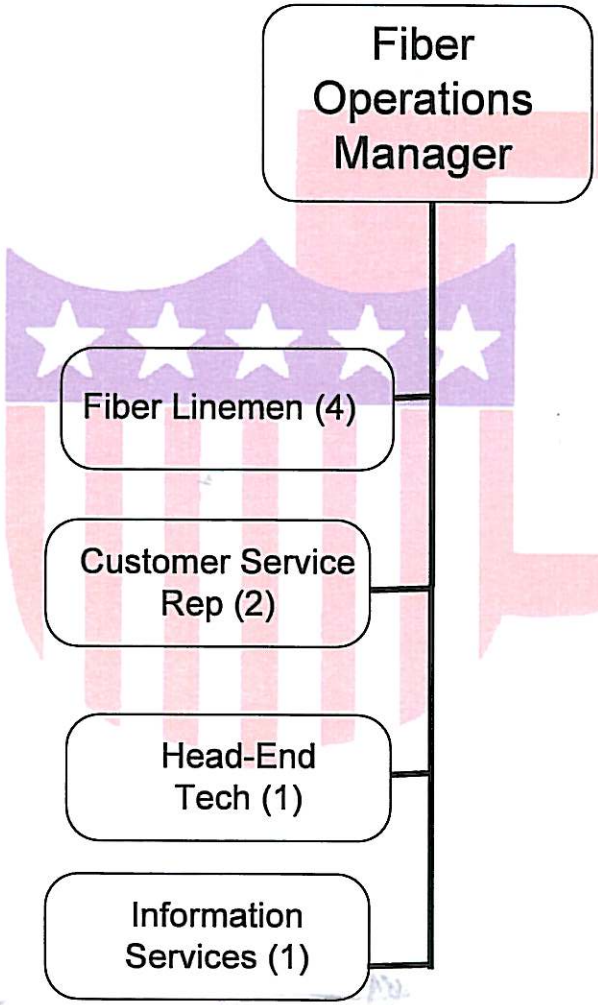
'12/'13 thru '16/'17

PROJECTS BY BUDGET ITEM

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Elec. Transformers 540.20								
Electric Transformers	ED-02	3	85,000	50,000	50,000	50,000		*235,000*
Transformer-Northtown + WestSide Substations	ED-15	0		100,000	100,000			*200,000*
Elec. Transformers 540.20 Total			**85,000**	**150,000**	**150,000**	**50,000**		***435,000***
Electric Cable 540.30								
New Electric Lines	ED-03	3	85,000	50,000	50,000	50,000		*235,000*
Electric Cable 540.30 Total			**85,000**	**50,000**	**50,000**	**50,000**		***235,000***
Electric Poles 540.10								
Electric Poles	ED-01	0	60,000	40,000	40,000	40,000		*180,000*
Electric Poles 540.10 Total			**60,000**	**40,000**	**40,000**	**40,000**		***180,000***
Eng. for Capital 505.00								
SJ Hospital Construction	ED-20	2	15,000					*15,000*
Eng. for Capital 505.00 Total			**15,000**					***15,000***
Equipment 530.00								
Misc. Control Devices	ED-05	3	25,000	25,000	25,000	25,000		*100,000*
Tree Trimming Truck and Equipment	ED-19	2	200,000					*200,000*
Equipment 530.00 Total			**225,000**	**25,000**	**25,000**	**25,000**		***300,000***
Lines, Roads, etc 540.00								
SJ Hospital Construction	ED-20	2	316,000					*316,000*
Lines, Roads, etc 540.00 Total			**316,000**					***316,000***
Meters 530.60								
Electric meters	ED-14	2	40,000	40,000	40,000	40,000		*160,000*
Meters 530.60 Total			**40,000**	**40,000**	**40,000**	**40,000**		***160,000***

Budget Item	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
GRAND TOTAL			826,000	305,000	305,000	205,000		*1,641,000*

Fiber Operations



City of Highland

Fiber Fund

Steve Ferguson, Operations Manager

2012-2013 Budget Goals

Critical Measures

Continue to monitor the critical measures for the City based performance measurement system and set in place critical measures for the operations of the newly established fiber fund.

Major Initiatives

- Complete installation of Phase II and III of the FTTP Broadband system
- Increase monthly revenues, through new customers, to cover monthly operating costs by June 30, 2012
- Develop a residential customer base with a goal to reach 2000 subscribers by April 30, 2013

FIBER FUND - 111

OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

		Current Fiscal Year Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue							
Sales - Voice, Video, Data, STB		$ 733,303	$ 965,356	$ 1,622,520	$ 1,658,772	$ 1,691,947	$ 1,725,786
Connection Fees			-	-	-		0
Misc Revenues		969	44,400	38,400	38,400	39,168	39,951
							0
Total Revenues Projected		$ 734,272	$ 1,009,756	$ 1,660,920	$ 1,697,172	$ 1,731,115	$ 1,765,737
Revenue Allocation:							
Operating & Maintenance Allocation	85%	624,131	858,293	1,411,782	1,442,596	1,471,448	1,500,876
Capital Expenditures Allocation	10%	73,427	100,976	166,092	169,717	173,112	176,574
Cash Reserve & Equip Repl Allocation	5%	36,714	50,488	83,046	84,859	86,556	88,287
Operating & Maintenance:							
Personnel		443,867	$ 98,300	$ 576,000	$ 587,520	$ 599,270	$ 611,255
Professional Svcs		6,000	17,000	12,000	12,000	12,240	12,485
Contractual Svcs		380,962	556,897	826,977	841,704	858,538	875,709
Supplies		4,377	82,500	135,061	138,126	140,889	143,707
Total		835,206	754,697	1,550,038	1,579,350	1,610,937	1,643,156
Total O&M Projected		$ 835,206	$ 754,697	$ 1,550,038	$ 1,579,350	$ 1,610,937	$ 1,643,156
Equipment Reserve Transfer In-Minor Eq							
85% Revenue Allocation - O&M		624,131	858,293	1,411,782	1,442,596	1,471,448	1,500,876
O&M Excess (Deficit) vs 85 % allocation		$ (211,075)	$ 103,596	$ (138,256)	$ (136,754)	$ (139,489)	$ (142,280)
Capital Projection		0	0	0	0	0	0
Bond Debt Repayment Transfer Out		0	265,000	613,188	720,628	745,534	1,018,879
Capital Reserve Transfer In from Surplus		102,000	10,000	0	0	0	0
Revenue Allocation - Capital		73,427	100,976	166,092	169,717	173,112	176,574
Capital Funding Excess (Deficit) vs 10% allocation		$ 175,427	$ (154,024)	$ (447,096)	$ (550,911)	$ (572,422)	$ (842,305)
Transfer to Reserves / Surplus		0	0	0	0	0	0
3% Revenue Allocation - Equip Repl		22,028	30,293	49,828	50,915	51,934	52,972
2% Revenue Allocation - Cash Reserve		14,686	20,195	33,218	33,944	34,622	35,315
Cash Reserve Excess (Deficit)		$ (36,714)	$ (50,488)	$ (83,046)	$ (84,859)	$ (86,556)	$ (88,287)
Cash Expenditures		835,206	754,697	1,550,038	1,579,350	1,610,937	1,643,156
Transfers Out		0	265,000	613,188	720,628	745,534	1,018,879
Total Expenditures & Transfers Projected		$ 835,206	$ 1,019,697	$ 2,163,226	$ 2,299,978	$ 2,356,471	$ 2,662,035
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		$ 1,066	$ 59	$ (502,306)	$ (602,806)	$ (625,356)	$ (896,298)
				^	Net Income after debt payment		^

FIBER FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	113.7%	74.7%	93.3%	93.1%	93.1%	93.1%
Revenue Dedicated to Personnel will not exceed 25%						
Actual Revenue Dedicated to Personnel	60.4%	9.7%	34.7%	34.6%	34.6%	34.6%

FTTP Fund

Account Number	Description	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments	1350 Customers FY 2013-14 Budget	1350 customers Will have to add 400 customers to break even FY 2014-15 Budget
111-000-4-346-11	Sales of Voice	-	18,207.19	271,027.00	149,049.00		214,424.00	218,100.00
111-000-4-346-12	Sales of Video	-	-	165,614.00	367,395.00		665,412.00	681,756.00
111-000-4-346-13	Sales of Data (Internet)	-	36,851.09	294,436.00	362,032.00		586,532.00	598,968.00
	Sales of Set Top Boxes (STB's)	-	-	2,224.00	66,880.00		156,152.00	159,948.00
111-000-4-346-20	Gain On Sale Of Assets	-	-					
111-000-4-346-30	Connection Fees	-	-					
111-000-4-361-10	Interest Income	1,498.92	888.23		1,000.00			
111-000-4-371-10	Misc Revenue	3,624.93	21.97	969.00	43,400.00	ICN/Hometel	38,400.00	38,400.00
111-000-4-381-42	From Elec Surplus/Eq Repl	-	102,000.00	102,000.00	10,000.00			
111-000-4-381-51	Transfer from FTTP Bond Constr	-	-					
TOTAL REVENUE		5,123.85	157,968.48	836,272.00	1,019,756.00		1,660,920.00	1,697,172.00
FIBER ADMIN								
111-111-5-110-00	Regular Salaries	-	52,311.04	337,043.00	75,000.00		443,000.00	451,860.00
111-111-5-120-00	Overtime	-	1,695.32	10,000.00	1,000.00		5,000.00	5,100.00
111-111-5-130-00	Benefits - Health & Life	608.00	4,465.94	18,902.00	5,500.00		37,000.00	37,740.00
111-111-5-131-00	Benefits - Other	-	-	5,052.00	1,000.00		2,000.00	2,040.00
111-111-5-140-00	Social Security	-	2,730.99	26,570.00	5,800.00		35,000.00	35,700.00
111-111-5-150-00	Retirement	-	5,060.73	44,300.00	10,000.00		54,000.00	55,080.00
111-111-5-160-00	Unemployment Ins	-	-					
111-111-5-170-00	Salary Car Allowance	-	4.92					
111-111-5-220-00	Legal and Attorney Fees	4,722.53	12,526.28		6,000.00		6,000.00	6,000.00
111-111-5-230-00	Engineering / Consulting	-	819.20	6,000.00	2,000.00		6,000.00	6,000.00
111-111-5-240-00	Training And Travel	2,197.00	6,601.98		9,000.00			
111-111-5-250-00	Admin Exp to Gen Admin	-	-					
111-111-5-310-00	Telephone / Communications	333.60	3,952.89		8,500.00		13,740.00	13,740.00
111-111-5-320-00	Postage	223.41	1,676.00		4,000.00		10,488.00	10,728.00
111-111-5-330-00	Utilities	4,433.80	7,645.74	6,400.00	16,000.00		18,900.00	18,900.00
111-111-5-340-00	Rentals And Leases	10,302.50	(6,698.08)		2,000.00		2,352.00	2,352.00
111-111-5-350-00	Insurance	212.53	937.00	6,000.00	38,738.00		40,000.00	42,000.00
111-111-5-360-00	Equipment Maint And Repair	2,636.60	855.97	7,800.00	4,750.00		8,085.00	8,268.00
111-111-5-360-10	Vehicle Maint/Repair	383.86	242.21		4,800.00		20,966.00	21,444.00
111-111-5-370-00	Transportation Reimburse	-	83.03		240.00		240.00	240.00
111-111-5-380-00	Building Maintenance	1,838.85	1,760.47		3,000.00		3,012.00	3,012.00
111-111-5-390-00	Other Contractual Services	18,225.12	7,351.24	5,340.00	15,800.00		15,804.00	15,804.00
111-111-5-390-33	Marketing	362.38	3,364.42	7,400.00	30,000.00	includes Blacktwig Consultants	30,000.00	30,000.00
111-111-5-390-50	Contractual/Technological	5,100.02	3,923.31	18,000.00	14,500.00		14,676.00	14,676.00
111-111-5-390-51	Contractual/Voice Content Fee	-	-	160,378.00	78,780.00		115,711.00	116,712.00
111-111-5-390-52	Contractual/Video Content Fee	-	-	124,828.00	240,677.00		437,891.00	448,716.00
111-111-5-390-53	Contractual/Data Content Fee	18,500.39	21,536.32	42,816.00	95,112.00		95,112.00	95,112.00
111-111-5-410-00	Office Supplies	523.78	1,909.22		4,000.00		33,627.00	32,730.00
111-111-5-420-00	Fuels For Vehicles/Equip	329.59	2,435.04		7,000.00		12,684.00	12,828.00
111-111-5-430-00	Operating Supplies	9,051.97	22,423.52	4,377.00	50,000.00		54,798.00	57,936.00
111-111-5-440-00	Safety & Uniform Supplies	64.97	1,885.85		3,000.00		4,176.00	4,176.00
111-111-5-450-00	Maint/Repair Supplies	1,230.16	300.21		1,000.00		2,580.00	2,640.00
111-111-5-460-00	Vehicle Maint Supplies	-	586.73		2,500.00		5,033.00	5,148.00
111-111-5-470-00	Minor Equipment	10,346.32	9,330.09		15,000.00		22,163.00	22,668.00
111-111-5-505-00	Engineering For Capital	-	-					
111-111-5-520-00	Buildings & Structures	-	-					
111-111-5-530-00	Equipment	-	-					
111-111-5-550-00	Other Capital Improvements	-	-					
111-111-5-595-00	Depreciation Expenses	-	-					
111-111-5-730-20	Transfer to 119 Bond Payment				265,000.00		613,187.50	720,628.12
TOTAL EXPENSES		91,627.38	171,631.58	835,206.00	1,019,697.00		2,163,225.50	2,299,978.12
REVENUE OVER EXPENSES		(86,503.53)	(13,663.10)	1,066.00	59.00		(502,305.50)	(602,806.12)
Debt Service				394,315.94	515,920.94		613,187.50	720,628.12

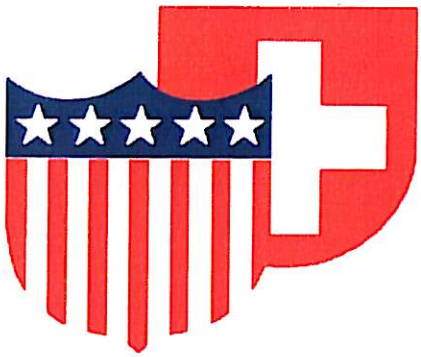
FTTP Bond Construction Fd 118

Account Number	Description	FY 2009-2010 Actual	FY 2010-2011 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
118-000-4-361-10	Interest Income	33,352.72	92,448.12	14,448.18	45,000.00	15,000.00	
118-000-4-371-10	Miscellaneous Revenue	33,808.61		369.20			
118-000-4-371-17	Bond Proceeds	-		-			
118-000-4-381-21	From City Prop/Eq/Res Util Fac	350,000.00	350,000.00	-		-	
118-000-4-381-42	Transfer from Electric Surplus	250,000.00				-	
118-000-4-381-55	From FTTP Bond and Interest 119		415,061.01	-		-	
118-000-4-381-56	Transfer From Econ Dev 007	62,937.12		-		-	
TOTAL REVENUE		730,098.45	857,509.13	14,817.38	45,000.00	15,000.00	
118-118-5-110-00	Regular Salaries	20,961.66	200,000.95	156,992.21	129,212.00	365,000.00	
118-118-5-120-00	Overtime	-	2,322.68	7,315.86	1,000.00	5,000.00	
118-118-5-130-00	Benefits - Health & Life	1,810.20	25,091.59	14,005.00	19,314.00	32,000.00	
118-118-5-131-00	Benefits - Other	-	-	-	-	1,000.00	
118-118-5-140-00	Social Security	1,511.36	14,337.61	11,460.01	9,960.00	28,500.00	
118-118-5-150-00	Retirement	2,054.24	18,543.10	17,652.02	15,440.00	46,000.00	
118-118-5-160-00	Unemployment	-	-	-			
118-118-5-220-00	Legal / Attorney Fees	3,277.95	15,018.42	-			
118-118-5-230-00	Engineering / Consulting	1,500.00	-	-			
118-118-5-240-00	Training and Travel	2,015.09	6,643.52	-			
118-118-5-310-00	Telephone / Communications		605.75	-			
118-118-5-340-00	Rentals And Leases		14,453.35	-			
118-118-5-350-00	Insurance	-	13,470.00				
118-118-5-380-00	Building Maintenance	-	429.50				
118-118-5-390-00	Other Contractual Services	5,945.40	27,794.18	15,652.20	25,000.00		
118-118-5-390-33	Marketing	1,286.78	10,897.22	859.04			
118-118-5-420-00	Fuels For Vehicles/Equip	84.47	647.21	-			
118-118-5-430-00	Operating Supplies	88.79	20,101.16	2,867.11			
118-118-5-440-00	Safety and Uniform Supplies	3,780.50	387.40	6,648.69		1,500.00	
118-118-5-470-00	Minor Equipment		72,238.76	306.82			
118-118-5-505-00	Engineering For Capital		-	226,348.01			
118-118-5-510-00	Land		-	-			
118-118-5-510-10	Right of Way		-	-			
118-118-5-510-20	Easement		-	-			
118-118-5-520-00	Buildings & Structures		-	16,800.00			
118-118-5-530-00	Equipment		-	688,681.89			
118-118-5-530-50	Software		-	-			
118-118-5-530-60	Meters		-	-			
118-118-5-530-70	FTTP Equipment		-	-			
118-118-5-530-71	Voice Equipment		-	-			
118-118-5-530-72	Video Equipment		-				
118-118-5-530-73	Data Equipment		-	-			
118-118-5-540-00	Lines		-	441,502.61	3,000,000.00	3,265,000.00	
118-118-5-550-00	Other Capital Improvements		-	-			
118-118-5-595-00	Depreciation Expenses		9,186.44	-			
118-118-5-620-00	Interest Expense	85,527.71	452,795.16	-			
118-118-5-640-10	Amortization Expense	4,015.64	16,062.56	-			
	Transfer To Elec Surplus						
	Transfer to Bond Reserve Fund						
118-118-5-730-20	Transfer to FTTP Fund 111		-	-			
118-118-5-730-55	Transfer to FTTP Bond & Int 119	832,311.88	-	-			
TOTAL EXPENSES		966,171.67	921,026.56	1,607,091.47	3,199,926.00	3,744,000.00	
REVENUE OVER EXPENSES		(236,073.22)	(63,517.43)	(1,592,274.09)	(3,154,926.00)	(3,729,000.00)	

FTTP Bond & Interest Fd 119

Account Number	Description	FY 2009-2010 Actual	FY 2010-2011 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	Comments
119-000-4-361-10	Interest Income	8,154.88	24,032.97	12,776.16	12,000.00	18,000.00	
119-000-4-371-10	Miscellaneous Revenue		155,680.02	883.68	158,478.00	157,952.00	
119-000-4-381-80	From Electric Fund		120,000.00	-	300,000.00	200,000.00	
119-000-4-381-51	From FTTP Bond Constr 118	832,311.88		60,000.00			
119-000-4-381-52	From Fiber Operations					265,000.00	
TOTAL REVENUE		840,466.76	299,712.99	73,659.84	470,478.00	640,952.00	
119-119-5-390-00	Other Contractual Services			-			
119-119-5-610-00	Principal Payments			-	100,000.00	125,000.00	
119-119-5-620-00	Interest Payments			188,664.13	452,794.00	548,874.00	includes new fiber bond int
119-119-5-630-00	Other Debt Services	50.00	50.00	-	500.00	500.00	
119-119-5-730-51	Transfer to FTTP Bond Const 118		415,061.01	-			
TOTAL EXPENSES		50.00	415,111.01	188,664.13	553,294.00	674,374.00	
REVENUE OVER EXPENSES		840,416.76	(115,398.02)	(115,004.29)	(82,816.00)	(33,422.00)	use cash on hand

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

Louis Latzer Memorial Public LIbrary
Angela Kim, MLS
Director/Librarian

Library Summary & Goals

The library currently employees 1 full time and 12 part time employees. The building is 15,552 square foot in size. The main structure of the library was completed in 1929, the rear and side addition in 1972, and the Children's Library in 1983.

Hours of operation:
Mon. & Wed. - 9:00 am to 6:00 pm
Tues. & Thurs. - 9:00 am to 8:00 pm
Fri. - 9:00 am to 5:00 pm
Sat. - 9:00 am to 3:00 pm
Sun. - Closed

As of April 30, 2011, statistics for the library from the annual report were:

	2008	2009	2010	2011
Program Attendance	2,290	2,331	2,467	2,406
Total Attendance	67,202	68,873	72,767	67,377
Total Library Cards	3,219	3,387	3,640	3,037
Children's Holdings	14,174	14,272	14,305	14,847
Total Print Holdings	41,259	42,347	42,757	41,858
Total Audio	1,790	1,354	1,986	1,775
Total DVD	1,519	1,354	1,674	1,899
Internet/Computer Use	7,487	10,497	10,417	9,323
Total Circulation	69,840	78,888	71,462	65,376
ILL Loaned to Others			16,132	15,853
ILL Borrowed from Others			12,149	12,245

These statistics do not included numbers from Wi-Fi use since we currently have no way to capture this. It is, however, a popular service. This is most likely why the computer use statics are lower. Some of the item holding numbers are lower due to

weeding of outdated and worn out materials. Other services offered include meeting room use, faxing, notary public, and photocopying.

Goals completed 2011-2012:

- Children's Library complete renovation including painting, flooring, and new furniture. Funds for this project came from Highland Rotary, Illinois State Library Per Capita Grant, Highland Optimist, and an anonymous donation. Community service hours were provided by Highland Rotary and Madison County Work Training Program.
- Plaster in the water damaged staff room ceiling was repaired and painted, the lighting fixture was replaced.
- Flooring in the small meeting room and mid staircase was replaced.
- City of Highland installed a 32 space lighted handicapped accessible parking lot next to the library.
- The front sidewalk and rear approach was replaced and improved for handicapped accessibility.
- An outdoor education center, featuring an amphitheater and gazebo are in the process of being completed.
- Landscaping for the library has been bid and accepted, to be completed in the spring.
- Internet service was switched from Charter to HCS to improve speed and reliability.
- e-Books and downloadable audiobooks have been implemented. Funding for this project made available from a Highland Area Community Foundation grant.
- Both laser printers have been replaced.
- Shelving was added to provide much needed space for crowded shelving and to expand the collection.
- Shelving was rearranged to open up the space behind the adult circulation desk to make the space ADA compliant.
- A construction grant was written for the Illinois State Library, but we were not selected for funding.
- A monthly staff and patron newsletter was introduced in the fall.
- The library website was completely re-designed.
- New programs added include a book discussion club to serve the adult population and children reading to service dogs. Summer reading and story hours throughout the year continue.
- Outreach to area assisted living and nursing home facilities was investigated.
- Hosted a successful fundraiser (the annual Holiday Library Dinner) and received additional funding through service organizations and private donations for special projects.

Goals for 2012-2013:

- Increase marketing through regional media, Facebook, newsletters, service clubs, and utilizing Internet communication to send the community newsletters, announcements, and notifications.
- Increase marketing to schools.
- Continue adult outreach by increasing programs and working with assisted living and nursing facilities.

- Submit a scaled down construction grant through the Illinois State Library to focus more on ADA accessibility (which are a higher priority than other grant requests).
- Remove asbestos in the boiler/maintenance room.
- Add custom shelving to match original shelving (funded by the Illinois State Library Per Capita Grant)
- Add signage to assist patrons in locating restrooms, elevator, genres of books, etc.
- Reconfigure storage closet, remove asbestos flooring in the closet, and replace doors.
- Replace rear stair and landing flooring.
- Continue to build on the new website. Include board meeting agendas, minutes, and policies.
- Work with the Illinois State Library to begin digitization and preservation of local history and genealogical documents.
- Complete outdoor education center, landscaping, and programing.
- Continue to provide excellent programs for library patrons.
- Seek additional funding through organizations, private donations, and the annual Holiday Dinner fundraiser for special projects.

Goals for the future:

- Replace the Children's Library entrance with ADA compliant doors and energy efficient windows.
- Modify 6 restrooms to meet ADA standards.
- Replace upstairs water fountains to meet ADA standards.
- Relocate the board room to an existing unfinished area in the storage room to increase public floor space in the main library and provide a public meeting space with technology upgrades.
- Replace single pane windows with double pane energy efficient windows.
- Replace upstairs drop ceiling tiles, lights, and flooring.
- Upgrade public access computers and add laptops for in-house and board meeting use.
- Install a security system to deter item theft.
- Continue to seek additional funding for special projects.

Account Number	Description	FY 2009-10 Actual	FY 10-11 Budget	YTD Actual 6 mths 10/31/11	FY 11-12 Budget	FY 12-13 Budget
Library Working Account						
601-000-4-347-11	Fines	4,922.75	6,000.00	1,944.41	6,000.00	5,000.00
601-000-4-347-12	Non-Resident Fees	7,693.03	8,000.00	3,848.38	8,000.00	9,000.00
601-000-4-347-13	Gifts / Donations	3,124.09	2,500.00	10,604.00	2,500.00	2,500.00
601-000-4-347-14	Copier Fees	2,863.40	3,000.00	1,316.20	3,000.00	3,000.00
601-000-4-347-15	Microfilm	300.80	150.00	109.75	150.00	150.00
601-000-4-347-16	Fax Fees	753.60	600.00	290.75	600.00	600.00
601-000-4-347-17	Miscellaneous	2,738.42	3,500.00	1,925.62	3,500.00	3,500.00
601-000-4-347-18	Lost Books	2,170.93	2,500.00	905.63	2,500.00	2,500.00
601-000-4-347-19	Internet Fees	983.54	1,500.00	311.70	1,500.00	1,000.00
601-000-4-371-20	Credit Card Fees	(405.19)		(276.82)		0.00
601-000-4-371-66	Community Programs				750.00	250.00
TOTAL REVENUE		25,145.37	27,750.00	20,979.62	28,500.00	27,500.00
601-601-5-240-00	Training and Travel	644.59	1,000.00	300.23	600.00	600.00
601-601-5-320-00	Postage	1,037.56	1,000.00	397.30	1,000.00	1,000.00
601-601-5-330-00	Utilities	-		-		
601-601-5-390-00	Other Contractual Services	1,630.98	2,500.00	904.10	1,500.00	1,000.00
601-601-5-390-66	Community Programs			541.84	500.00	500.00
601-601-5-430-00	Operating Supplies	1,261.18	1,500.00	417.99	1,500.00	1,000.00
601-601-5-450-00	Maint/Repair Supplies	776.41	1,000.00	248.13	500.00	500.00
601-601-5-470-00	Minor Equipment	860.90		297.49	250.00	250.00
601-601-5-470-01	Books/Adult	396.65	1,000.00	168.24	500.00	500.00
601-601-5-470-02	Books/Juvenile	-		-		
601-601-5-470-03	Books/Young People	-		-		
601-601-5-470-04	Magazine Subscriptions	-	100.00	-	100.00	100.00
601-601-5-480-00	Audio/Visual (Past)	-		-		
601-601-5-480-01	DVD's	3,215.88	2,900.00	1,704.41	4,000.00	4,000.00
601-601-5-480-02	CD's	-	400.00	-	500.00	500.00
601-601-5-730-35	Transfer to Library Tax Account	14,000.00	16,000.00	9,000.00	16,000.00	16,000.00
601-601-5-730-56	Transfer to Endowment Acct			9,000.00		
TOTAL EXPENSES		23,824.15	27,400.00	22,979.73	26,950.00	25,950.00
REVENUE OVER EXPENSES		1,321.22	350.00	(2,000.11)	1,550.00	1,550.00

Account Number	Description	FY 2009-10 Actual	FY 10-11 Budget	YTD Actual 6 mths 10/31/11	FY 11-12 Budget	FY 12-13 Budget
Library Tax Account						
602-000-4-311-10	Property Tax -General	278,670.42	273,490.00	207,288.42	286,000.00	273,967.00
602-000-4-312-10	Replacement Tax - General	11,223.98	12,530.00	7,652.64	11,200.00	11,200.00
602-000-4-347-13	Gifts / Donations	4,000.00	4,000.00	-	3,000.00	1,500.00
602-000-4-361-10	Interest Income	246.63	500.00	75.81	250.00	150.00
602-000-4-371-10	Misc Revenue	207.64		600.00		
602-000-4-371-11	Per Capita Grant Revenue	11,412.04	11,500.00	-	10,000.00	12,400.00
602-000-4-371-15	Grants	2,977.51		-	2,500.00	2,500.00
602-000-4-371-66	Community Programs			-		
602-000-4-381-68	From Children's Library	20,000.00	20,000.00	-	15,000.00	10,000.00
602-000-4-381-69	From Library Working Fund	14,000.00	16,000.00	9,000.00	16,000.00	16,000.00
602-000-4-381-77	From Library Spec. Project			-		
602-000-4-381-99	From Libr. Endowment Fund	10,000.00	10,000.00	-	10,500.00	10,500.00
TOTAL REVENUE		352,738.22	348,020.00	224,616.87	354,450.00	338,217.00

Account Number	Description	FY 2009-10 Actual	FY 10-11 Budget	YTD Actual 6 mths 10/31/11	FY 11-12 Budget	FY 12-13 Budget
602-602-5-110-00	Regular Salaries	211,153.80	217,000.00	103,692.14	218,500.00	220,000.00
602-602-5-120-00	Overtime	-		-		
602-602-5-130-00	Benefits - Health & Life	4,446.90	3,300.00	2,239.90	5,250.00	5,250.00
602-602-5-131-00	Benefits - Other	764.82	1,500.00	-	750.00	1,000.00
602-602-5-160-00	Unemployment Insurance	-		-		
602-602-5-240-00	Training and Travel	83.00	500.00	-	500.00	500.00
602-602-5-310-00	Telephone / Communications	2,879.37	3,600.00	1,446.55	3,600.00	3,000.00
602-602-5-330-00	Utilities	17,344.05	15,000.00	8,724.58	20,000.00	20,000.00
602-602-5-340-00	Rentals and Leases	120.00		-		
602-602-5-350-00	Insurance	2,202.87		-		
602-602-5-360-00	Equipment Maint and Repair	2,734.11	2,500.00	894.93		1,000.00
602-602-5-380-00	Building Maintenance	-		-		
602-602-5-390-00	Other Contractual Services	5,277.09	7,000.00	362.75	5,000.00	1,750.00
602-602-5-390-50	Technology Services	13,536.87	18,000.00	16,226.32	18,000.00	20,000.00
602-602-5-390-66	Community Programs			215.30	2,500.00	2,500.00
602-602-5-410-00	Office Supplies	2,112.45	2,000.00	2,257.44	3,500.00	4,000.00
602-602-5-430-00	Operating Supplies	4,872.50	7,500.00	2,290.08	5,000.00	5,000.00
602-602-5-450-00	MaintRepair Supply	34.45		76.52	100.00	150.00
602-602-5-470-00	Minor Equipment	17,065.51	15,000.00	8,670.68	15,000.00	11,000.00
602-602-5-470-01	Books/Adult	27,032.62	33,000.00	10,967.59	30,000.00	26,000.00
602-602-5-470-02	Books/Juvenile	8,388.97	11,000.00	3,657.23	9,000.00	7,000.00
602-602-5-470-03	Books/Young People	3,311.48	2,700.00	1,761.16	3,000.00	3,000.00

Account Number	Description	FY 2009-10 Actual	FY 10-11 Budget	YTD Actual 6 mths 10/31/11	FY 11-12 Budget	FY 12-13 Budget
602-602-5-470-04	Magazine Subscriptions			-		
602-602-5-470-05	E-Books			0	2,000.00	2,500.00
602-602-5-480-01	DVD's	-	300.00	-	750.00	0.00
602-602-5-480-02	CD's	-	200.00	-	250.00	0.00
602-602-5-480-03	Audio Books/Adult	1,777.40	3,500.00	1,357.23	1,500.00	2,000.00
602-602-5-480-04	Audio Books/Juvenile	373.62	500.00	73.89	500.00	250.00
602-602-5-480-05	Audio Books/Young People			59.86		
602-602-5-490-00	Magazine Subscriptions	1,883.43	2,500.00	703.56	2,000.00	2,000.00
602-602-5-530-00	Equipment	-		-		
602-602-5-550-00	Other Capital Improvements	-		-		
602-602-5-730-56	Transfer to Endowment				7,500.00	
TOTAL EXPENSES		327,395.31	346,600.00	165,677.71	354,200.00	337,900.00
REVENUE OVER EXPENSES		25,342.91	1,420.00	58,939.16	250.00	317.00

Account Number	Description	FY 2009-10 Actual	FY 10-11 Budget	YTD Actual 6 mths 10/31/11	FY 11-12 Budget	FY 12-13 Budget
Library Endowment Account						
603-000-4-311-10	Property Tax-General	32,325.88	31,020.00	31,645.92	41,500.00	30,535.00
603-000-4-347-13	Gifts/Donations	-				
603-000-4-361-10	Interest Income	17,001.85	15,000.00	19,603.70	15,000.00	15,000.00
603-000-4-371-10	Misc Revenue	-				
603-000-4-371-15	Grants	-				
603-000-4-381-68	From Children's Library	-				
603-000-4-381-69	From Library Working Fund			9,000.00		5,000.00
603-000-4-381-77	From Library Spec. Project					
603-000-4-381-98	From Library Tax Account				7,500.00	
TOTAL REVENUE		49,327.73	46,020.00	60,249.62	64,000.00	50,535.00
603-603-5-220-00	Legal Fees			-	-	
603-603-5-350-00	Insurance	4,506.00	3,600.00	-	5,450.00	3,000.00
603-603-5-360-00	Equipment Maint and Repair	-		-		
603-603-5-380-00	Building Maintenance	4,922.52	5,000.00	8,444.78	5,000.00	5,000.00
603-603-5-380-04	Building Safety Main.	-	15,400.00	8,600.00	31,000.00	20,500.00
603-603-5-390-00	Other Contractual Services	25.00	6,000.00	25.00		0.00
603-603-5-430-00	Operating Supplies	355.14	1,000.00	1,465.27	500.00	1,000.00
603-603-5-450-00	Maint/Repair Supplies	1,643.52	2,000.00	766.75	1,500.00	1,500.00
603-603-5-470-00	Minor Equipment	-	3,000.00		10,000.00	7,500.00
603-603-5-520-00	Buildings and Structures	-				
603-603-5-530-00	Equipment	-				
603-603-5-550-00	Other Capital Improvements	-				
603-603-5-595-00	Depreciation Expense	269.50				
603-603-5-610-00	Principal Payments	-				
603-603-5-620-00	Interest Payments	-				
603-603-5-730-33	Transfer to Special Projects	-				
603-603-5-730-35	Transfer to Library Tax Account	10,000.00	10,000.00	-	10,500.00	10,500.00
TOTAL EXPENSES		21,721.68	46,000.00	19,301.80	63,950.00	49,000.00
REVENUE OVER EXPENSES		27,606.05	20.00	40,947.82	50.00	1,535.00

Account Number	Description	FY 2009-10 Actual	FY 10-11 Budget	YTD Actual 6 mths 10/31/11	FY 11-12 Budget	FY 12-13 Budget
Children's Library Account						
604-000-4-361-10	Interest Income	9,647.26	15,000.00	1,467.37	15,000.00	5,000.00
604-000-4-371-10	Misc Income	-		5.00		
	Transfer per By-Laws					
TOTAL REVENUE		9,647.26	15,000.00	1,472.37	15,000.00	5,000.00
604-604-5-470-00	Minor Equipment	-		-		
604-604-5-470-01	Books/Adult	-		-		
604-604-5-730-33	Transfer to Spec Projects			-		
604-604-5-730-35	Transfer to Library Tax Account	20,000.00	20,000.00	-	15,000.00	
604-604-5-730-56	Transfer to Endowment			-		5,000.00
TOTAL EXPENSES		20,000.00	20,000.00	-	15,000.00	5,000.00
REVENUE OVER EXPENSES		(10,352.74)	(5,000.00)	1,472.37	-	-

Account Number	Description	FY 2009-10 Actual	FY 10-11 Budget	YTD Actual 6 mths 10/31/11	FY 11-12 Budget	FY 12-13 Budget
Library Special Projects Account						
605-000-4-347-13	Gifts/Donations	-				
605-000-4-361-10	Interest Income	1,212.91	1,500.00	194.62	1,000.00	500.00
605-000-4-371-15	Grants					
605-000-4-381-68	From Children's Library					

Account Number	Description	FY 2009-10 Actual	FY 10-11 Budget	YTD Actual 6 mths 10/31/11	FY 11-12 Budget	FY 12-13 Budget
605-000-4-381-98	From Library Tax Account					
605-000-4-381-99	From Library Endowment Fund			-		
TOTAL REVENUE		1,212.91	1,500.00	194.62	1,000.00	500.00
605-605-5-180-00	Spec Proj/Community Service			-		
605-605-5-210-00	Auditing			-		
605-605-5-430-00	Operating Supplies			-		
605-605-5-530-00	Equipment			-		
605-605-5-550-00	Other Capital Improvements			-		
605-605-5-730-35	Transfer to Library Tax Account			-		
605-605-5-730-56	Transfer to Endowment Fund			-		
TOTAL EXPENSES		-	-	-		
REVENUE OVER EXPENSES		1,212.91	1,500.00	194.62	1,000.00	500.00
TOTAL REVENUE		438,071.49	438,290.00	307,513.10	462,950.00	421,752.00
TOTAL EXPENSES		392,941.14	440,000.00	207,959.24	460,100.00	417,850.00
GRAND TOTALS		**45,130.35**	**(1,710.00)**	**99,553.86**	**2,850.00**	**3,902.00**

CITY PROP / EQUIPMENT / RESERVES

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
004-000-4-341-10	Miscellaneous Revenue		5,954.19	-			
004-000-4-361-09	Int-KRC Bond Money Bal	1,805.33	5,956.22	2,714.53	2,400.00	3,000.00	
004-000-4-361-10	Interest Income		-	-			
004-000-4-361-12	Interest Tri-Centennial Fd	20.93	20.42	9.45	9.00	15.00	
004-000-4-361-20	Int-General Admin	13,289.21	11,379.08	2,225.39	4,401.00	4,500.00	
004-000-4-361-21	Int-Fire Dept	14,520.28	14,822.33	6,335.93	6,089.00	8,000.00	
004-000-4-361-22	Int-Swim Pool	1,338.30	896.85	2,549.30	365.00	3,000.00	
004-000-4-361-24	Int-Parks Prog Comm Bldg	440.06	421.89	231.88	171.00	400.00	
004-000-4-361-27	Int-Gen Fd Reserves	71,453.81	55,534.38	29,057.06	25,881.00	35,000.00	
004-000-4-361-28	Int-Police	4,828.68	5,273.22	4,715.43	1,648.00	7,500.00	
004-000-4-361-29	Int-PW Admin	0.03	(0.03)	0.16			
004-000-4-361-30	Int-Emerg Mgt Agency	0.03	(0.07)	(0.12)			
004-000-4-361-36	Int-B&Z	1,896.24	4,028.13	3,024.10	1,983.00	5,000.00	
004-000-4-361-37	Int-Street Division	454.25	2,030.94	4,371.09	1,393.00	6,000.00	
004-000-4-361-38	Int-Ambulance Fund Reserve	9,006.31	12,999.25	5,032.93	3,973.00	6,000.00	
004-000-4-361-39	Int-Utility Facility	38,335.82	32,292.24	14,572.82	12,506.00	17,500.00	
004-000-4-361-47	Int-B&Z for Mitigation	549.23	1,042.68	599.72	500.00	800.00	
004-000-4-361-53	Int-Tree Commission	-	-	-			
004-000-4-361-54	Int- Comm Dev	288.31	1,274.41	609.53	543.00	1,000.00	
004-000-4-361-91	Int-P&R Cemetery Fd		-				
004-000-1-230-11	From Cem Land Repl			2,500.00			
004-000-4-381-09	From KRC	-		9,000.00	9,000.00	22,500.00	
004-000-4-381-10	From General Admin Fund	337,000.00		226,280.00	60,280.00	105,000.00	
004-000-4-381-11	From Gen Fd Reserves	-	85,000.00	-	5,000.00		
004-000-4-381-15	From PW Admin	-	-	-			
004-000-4-381-22	From Streets	25,000.00	300,000.00	18,000.00	18,000.00	11,000.00	
004-000-4-381-37	For Utility Facility	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00	
004-000-4-381-38	From Police Dept	40,000.00	240,000.00	55,000.00	55,000.00	26,500.00	
004-000-4-381-39	From Cem Brd Of Mgrs 717	-	-	-			
004-000-4-381-40	From Swim Pool	84,000.00	150,000.00	49,000.00	49,000.00	39,000.00	
004-000-4-381-47	From B&Z From Mitigation	15,000.00	12,000.00	12,000.00	12,000.00	5,000.00	
004-000-4-381-48	From B&Z	50,000.00	90,000.00	43,500.00	43,500.00	11,000.00	
004-000-4-381-52	From Parks Prog Comm Bldg	50,000.00	13,000.00	3,000.00	3,000.00	4,000.00	
004-000-4-381-53	From Tree Commission			-			
004-000-4-381-54	From Comm Dev	10,000.00		-			
004-000-4-381-59	From Emerg Mgt Agency	-		-			
004-000-4-381-63	From Fire Dept	35,000.00					
004-000-4-381-70	From Ambulance Dept	177,500.00	140,000.00	-	166,000.00	77,000.00	
004-000-4-381-91	From P&R Cemetery Fd 715			-			
TOTAL REVENUE		1,081,726.82	1,333,926.13	644,329.20	632,642.00	548,715.00	-
004-004-5-730-10	Transfer To General Admin		265,201.00	-			
004-004-5-730-11	Transfer To Police		69,049.68	-			
004-004-5-730-12	Transfer To Fire		24,000.00	6,000.00	6,000.00		
004-004-5-730-14	Trans To Parks Prog Comm Bldg	50,000.00		-			
004-004-5-730-16	Transfer To Swim Pool	22,000.00	84,000.00				
004-004-5-730-18	Transfer To Street Dept	80,000.00		-			
004-004-5-730-21	Transfer To B&Z			-			
004-004-5-730-23	Transfer To Ambulance Fd		231,166.32	-		200,000.00	
004-004-5-730-36	Transfer To PW Admin			-			
004-004-5-730-51	Transfer To Fiber Bond		350,000.00				
004-004-5-730-53	Transfer To Tree Commission			-			
004-004-5-730-54	Transfer To Comm Dev 007			-			
004-004-5-730-58	Transfer To Korte Rec Center	155,000.00		-			
004-004-5-730-59	Transfer To Emerg Mgt Agency			-			
004-004-5-730-60	Transfer To Cem Ld Repl 716	82,000.00		-			
004-004-5-730-91	Transfer To P&R Cemetery 715			20,000.00	20,000.00		
TOTAL EXPENSES		389,000.00	1,023,417.00	26,000.00	26,000.00	200,000.00	
REVENUE OVER EXPENSES		692,726.82	310,509.13	618,329.20	606,642.00	348,715.00	

TIF #1

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget
006-000-4-311-10	Property Tax (TIF)	28,459.63	74,674.78	80,846.99	75,000.00	125,000.00
006-000-4-361-10	Interest Income	2,346.49	2,574.87	1,885.29	1,400.00	3,000.00
006-000-4-371-10	Misc Revenue	-	111.80	-		
006-000-4-371-40	From General Admin Fund	-	-	-		
TOTAL REVENUE		30,806.12	77,361.45	82,732.28	76,400.00	128,000.00
006-006-5-220-00	Legal / Attorney Fees	664.58	-	-	2,000.00	2,000.00
006-006-5-230-00	Engineering / Consulting	9,638.62	1,918.00	1,000.00	10,000.00	5,000.00
006-006-5-240-00	Training And Travel			-	1,500.00	1,500.00
006-006-5-390-00	Other Contractual Services		375.00	375.00		1,000.00
006-006-5-430-00	Operating Supplies		7,464.00	-		
006-006-5-820-00	Econ Dev Incentive Disc.		144.09	-	62,500.00	118,000.00
TOTAL EXPENSES		10,303.20	9,901.09	1,375.00	76,000.00	127,500.00
REVENUE OVER EXPENSES		20,502.92	67,460.36	81,357.28	400.00	500.00

COMMUNITY DEVELOPMENT

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
007-000-4-361-10	Interest Income	2,948.93	3,885.11	717.04	3,000.00	1,500.00	
007-000-4-371-10	Misc Revenue	62.00	187.75	-			
007-000-4-371-38	Donation Neighbors Help Neighbor	4,295.00		-	4,200.00	1,000.00	
007-000-4-371-40	Donations	-		-			
007-000-4-381-10	From General Admin Fund	207,070.00	207,070.00	207,070.00	207,070.00	207,070.00	
007-000-4-381-48	From B&Z			-			
TOTAL REVENUE		214,375.93	211,142.86	207,787.04	214,270.00	209,570.00	
007-007-5-110-00	Regular Salaries		-	11,742.83	27,040.00	28,000.00	
007-007-5-130-00	Benefits Health and Life			890.19		2,000.00	
007-007-5-220-00	Legal / Attorney Fees	1,044.00	1,176.00	23,776.15	1,000.00	5,000.00	
007-007-5-230-00	Engineering / Consulting	101,090.58	66,305.90	54,163.75	25,000.00	35,000.00	included $10,000 for Venture Advisors contr
007-007-5-240-00	Training And Travel	758.00	607.89	2,471.76	-		
007-007-5-310-00	Telephone Communications			393.94			
007-007-5-320-00	Postage			3.52			
007-007-5-390-00	Other Contractual Services	21,377.80	27,463.37	28,091.20	25,000.00	27,500.00	
007-007-5-390-33	Marketing	817.00	8,341.75	3,463.00	8,000.00	8,500.00	
007-007-5-390-38	Neighbor Helping Neighbor Expens	1,257.21	1,667.07	425.00	5,000.00	1,500.00	
007-007-5-390-50	Contractual/Technological	480.00	12,820.00	14,286.24	500.00	1,000.00	website design done in prior year
007-007-5-410-00	Office Supplies	-		-			
007-007-5-430-00	Operating Supplies	6,674.31	3,880.40	5,211.80	500.00	1,000.00	Electric work for business done in prior year
007-007-5-470-00	Minor Equipment			1,129.71			
007-007-5-510-00	Land	-		-			
007-007-5-550-00	Other Capital Improvements	-		-			
007-007-5-730-13	Transfer To Street Div	-		-			
007-007-5-730-19	Transfer To Sewer Fd	-		-			
007-007-5-730-20	Transfer To FTTP Fund	62,937.12		-			

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
007-007-5-730-22	Transfer To Water Fd	30,000.00		-	30,000.00	-	paid off in prior year
007-007-5-730-48	Trans to City Prop Reserves	10,000.00		-			
007-007-5-820-00	Econ Dev Incentive Disc.	139.96	207,879.62	48,000.00	82,200.00	50,000.00	
007-007-5-820-05	Business District Incentives		8,158.02	-	10,000.00	50,000.00	
TOTAL EXPENSES		236,575.98	338,300.02	194,049.09	214,240.00	209,500.00	
REVENUE OVER EXPENSES		(22,200.05)	(127,157.16)	13,737.95	30.00	70.00	

TIF #2 Northside Conservation

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
010-000-4-311-10	Property Tax (TIF)					20,000.00	
010-000-4-361-10	Interest Income					500.00	
010-000-4-371-17	Bond Proceeds					3,750,000.00	
010-000-4-371-10	Misc Revenue						
010-000-4-371-40	From General Admin Fund						
TOTAL REVENUE		-	-	-	-	3,770,500.00	
010-010-5-220-00	Legal / Attorney Fees					15,000.00	
010-010-5-230-00	Engineering / Consulting					15,000.00	
010-010-5-240-00	Training And Travel					2,000.00	
010-010-5-390-00	Other Contractual Services					140,897.50	bond issue costs
010-010-5-430-00	Operating Supplies					-	
010-010-5-730-13	Transfer to Street Dept					1,200,000.00	
010-010-5-730-19	Transfer to Sewer Dept					75,000.00	
010-010-5-730-22	Transfer to Water Dept					225,000.00	
010-010-5-730-23	Transfer to Electric Dept					316,000.00	
010-010-5-820-00	Econ Dev Incentive Disc.					20,000.00	
TOTAL EXPENSES		-	-	-	-	2,008,897.50	
REVENUE OVER EXPENSES		-	-	-	-	1,761,602.50	repay gen admin reserves for start up costs and used for additonal improvements

POLICE PENSION FUND

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
702-000-4-311-10	Property Tax-General	351,233.92	352,403.38	224,847.71	295,560.00	329,229.00	
702-000-4-312-10	Replacement Tax-General	6,900.00	6,900.00	-	6,900.00	6,900.00	
702-000-4-342-20	Payroll Deductions	126,886.21	115,562.91	69,163.23	135,000.00	135,000.00	
702-000-4-361-10	Interest Income	1,060,387.65	764,270.72	(612,931.27)	227,000.00	125,000.00	
702-000-4-371-10	Misc Revenue	-	1,447.53	-			
TOTAL REVENUE		1,545,407.78	1,240,584.54	(318,920.33)	664,460.00	596,129.00	
702-702-5-150-00	Retirement	363,429.61	426,048.51	203,686.33	500,000.00	475,000.00	
702-702-5-240-00	Training	450.00	370.61	-	5,000.00	5,000.00	
702-702-5-390-00	Other Contractual Services	5,086.68	6,608.82	2,501.95	6,000.00	5,000.00	
TOTAL EXPENSES		368,966.29	433,027.94	206,188.28	511,000.00	485,000.00	
REVENUE OVER EXPENSES		1,176,441.49	807,556.60	(525,108.61)	153,460.00	111,129.00	

IMRF / SOCIAL SECURITY

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
704-000-4-311-10	Property Tax-General	638,684.07	673,928.51	561,365.70	738,000.00	723,975.00	
704-000-4-312-10	Replacement Tax-General	8,275.00	8,275.00	-	8,275.00	8,275.00	
704-000-4-361-10	Interest Income	15,413.89	15,582.36	6,250.55	12,300.00	12,000.00	
704-000-4-371-10	Miscellaneous Revenue		814.61	-			
TOTAL REVENUE		662,372.96	698,600.48	567,616.25	758,575.00	744,250.00	
704-704-5-140-00	Social Security	362,829.07	373,000.46	191,698.19	383,700.00	384,000.00	
704-704-5-150-00	Retirement	270,057.68	306,285.07	169,766.59	393,900.00	400,000.00	
TOTAL EXPENSES		632,886.75	679,285.53	361,464.78	777,600.00	784,000.00	
REVENUE OVER EXPENSES		29,486.21	19,314.95	206,151.47	(19,025.00)	(39,750.00)	Use on cash on hand

AUDIT FUND

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
705-000-4-311-10	Property Tax-General	27,639.44	27,885.90	14,925.43	20,000.00	19,700.00	
705-000-4-312-10	Replacement Tax-General	2,592.15	3,251.86	1,709.45	2,500.00	2,494.00	
705-000-4-361-10	Interest Income	1,161.76	1,303.61	732.75	1,230.00	1,300.00	
705-000-4-371-10	Miscellaneous Revenue		45.18	-			
TOTAL REVENUE		31,393.35	32,486.55	17,367.63	23,730.00	23,494.00	
705-705-5-210-00	Auditing	22,300.00	23,680.00	18,510.00	23,000.00	20,000.00	
705-705-5-220-00	Legal / Attorney Fees	600.00	600.00	-			
TOTAL EXPENSES		22,900.00	24,280.00	18,510.00	23,000.00	20,000.00	
REVENUE OVER EXPENSES		8,493.35	8,206.55	(1,142.37)	730.00	3,494.00	

LIABILITY INSURANCE FUND

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
706-000-4-311-10	Property Tax-General	162,129.46	163,567.54	171,502.35	226,662.00	290,575.00	
706-000-4-312-10	Replacement Tax-General	15,293.63	19,284.58	10,451.52	15,300.00	15,261.00	
706-000-4-361-10	Interest Income	7,022.68	7,542.60	3,798.74	7,500.00	7,500.00	
706-000-4-371-10	Misc Revenue	-	490.05	-			
TOTAL REVENUE		184,445.77	190,884.77	185,752.61	249,462.00	313,336.00	
706-706-5-350-00	Insurance	155,740.03	216,446.98	531.00	249,000.00	300,000.00	
TOTAL EXPENSES		155,740.03	216,446.98	531.00	249,000.00	300,000.00	
REVENUE OVER EXPENSES		28,705.74	(25,562.21)	185,221.61	462.00	13,336.00	

SOLID WASTE FUND

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget
713-000-4-344-51	Trash Stickers	283.00	154.00	-	-	-
713-000-4-344-52	Kraft Yard Waste Bags			-		
713-000-4-346-10	Sales / Extra Sales	1,031,273.25	1,006,843.93	517,822.72	1,020,000.00	1,260,000.00
713-000-4-361-10	Interest Income	13,145.73	3,147.42	1,034.94	4,300.00	2,500.00
713-000-4-371-10	Misc Revenue	(308.89)	61,117.84	8.00	-	
713-000-4-371-15	Grants			-		

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
713-000-4-371-40	Donations			-			
713-000-4-371-90	Overpayments			-			
TOTAL REVENUE		1,044,393.09	1,071,263.19	518,865.66	1,024,300.00	1,262,500.00	
713-713-5-210-00	Auditing	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
713-713-5-220-00	Legal / Attorney Fees			242.00			
713-713-5-250-00	Admin Exp To General Admin	117,996.00	117,996.00	60,174.00	117,990.00	117,990.00	
713-713-5-320-00	Postage	0.42	2,060.00	1,688.17			
713-713-5-350-00	Insurance		319.97	-	885.00	900.00	
713-713-5-390-00	Other Contractual Services	890,098.78	843,099.38	494,610.81	850,000.00	960,000.00	
713-713-5-390-24	Collection Agency Fees		34.29	-	100.00	-	
713-713-5-390-50	Contractual/Technological		-	181.40		-	
713-713-5-430-00	Operating Supplies		2,109.72	-		-	
713-713-5-470-00	Minor Equipment		324,638.00	9,974.00		-	
713-713-5-730-18	Transfer To Street Dept	40,000.00	40,000.00	40,000.00	40,000.00	-	
713-713-5-810-00	Bad Debt	5,037.27	5,579.45	1,573.50	6,000.00	3,000.00	
TOTAL EXPENSES		1,054,332.47	1,337,036.81	609,643.88	1,016,175.00	1,083,090.00	
REVENUE OVER EXPENSES		(9,939.38)	(265,773.62)	(90,778.22)	8,125.00	179,410.00	To repay City reserves borrowed funds

CEMETERY LAND REPLACEMENT

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
716-000-4-345-20	Sale Of Lots	9,000.00	4,200.00	1,200.00	5,000.00	5,000.00	
716-000-4-361-10	Interest Income	4,206.41	96.03	52.82	-		
716-000-4-371-10	Miscellaneous Revenue		0.51	-			
716-000-4-381-11	From Gen Fd Reserve 004	82,000.00		-	-		
TOTAL REVENUE		95,206.41	4,296.54	1,252.82	5,000.00	5,000.00	
716-716-5-230-00	Engineering / Consulting			-			
716-716-5-390-00	Other Contractual Services	-	11,528.00	-			
716-716-5-510-00	Land	-		-			
716-716-5-730-27	Transfer to Cemetery 009-715			-			
716-716-5-730-30	Transfer to Gen Fd Reserve 004			-	5,000.00	5,000.00	To pay back for purchase of land
716-716-5-730-31	Transfer to Rec Fund	274,595.25		-			
TOTAL EXPENSES		274,595.25	11,528.00	-	5,000.00	5,000.00	
REVENUE OVER EXPENSES		(179,388.84)	(7,231.46)	1,252.82	-	-	

CEMETERY BOARD OF MANAGERS

Account Number	Description	FY 2009-10 Actual	FY 2010-11 Actual	YTD Actual 6 months 10/31/11	FY 2011-12 Budget	FY 2012-13 Budget	
717-000-4-347-90	Perpetual Care Revenue	15,900.00	8,400.00	2,400.00	15,000.00	10,000.00	
717-000-4-361-10	Interest Income	30,928.63	29,070.65	12,710.37	28,000.00	25,000.00	
TOTAL REVENUE		46,828.63	37,470.65	15,110.37	43,000.00	35,000.00	
717-717-5-110-00	Regular Salaries	3,359.82	868.60		3,500.00	-	
717-717-5-360-00	Equipment Maint And Repair	-		-		-	
717-717-5-390-00	Other Contractual Services	200.00		-	200.00	200.00	
717-717-5-430-00	Operating Supplies	491.07		-	500.00	500.00	
717-717-5-450-00	Maint/Repair Supplies	363.00		-	375.00	375.00	
717-717-5-470-00	Minor Equipment	-		-	10,000.00	-	
717-717-5-520-00	Buildings & Structures	-		-			
717-717-5-550-00	Other Capital Improvements	-		-			
717-717-5-730-27	Transfer To Cemetery 009-715	-	51,108.12	24,112.14	28,000.00	25,000.00	
TOTAL EXPENSES		4,413.89	51,976.72	24,112.14	42,575.00	26,075.00	
REVENUE OVER EXPENSES		42,414.74	(14,506.07)	(9,001.77)	425.00	8,925.00	