

**AGENDA
REGULAR SESSION
HIGHLAND CITY COUNCIL
CITY HALL, 1115 BROADWAY
MONDAY, APRIL 20, 2020
7:00 PM**

**NOTE: This meeting will be conducted via phone conference as part of COVID-19 response.
Please see page 3 of this agenda for instructions for submitting public comments and for monitoring the meeting**

CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE:

MINUTES:

MOTION – Approve Minutes of April 6, 2020 Regular Session (attached)

PUBLIC HEARING:

This public hearing is to receive comments on final adoption of the Budget for the 2020-2021 Fiscal Year. Anyone wishing to comment on the proposed budget must contact Lana Hediger by calling 618-654-9892 extension 1481 prior to the close of the public hearing or submit an email comment prior to 7:00 PM to lhediger@highlandil.gov.

PROCLAMATIONS:

Mayor Michaelis will read a document proclaiming Saturday, April 25, 2020 Arbor Day in Highland.

PUBLIC FORUM:

A. Citizens' Requests and Comments:

Anyone wishing to address the Council on any subject may submit their comments by following the instructions on page 3 of this agenda.

B. Requests of Council:

C. Staff Reports:

UNFINISHED BUSINESS:

A. **MOTION** – Bill #20-40/RESOLUTION Approving the Revised Preliminary Plat of Carbay Crest Subdivision, Phase II (attached)

B. **MOTION** – Bill #20-53/ORDINANCE Amending Chapter 6, of the Code of Ordinances, Alcoholic Liquor, to Increase the Number of G Liquor Licenses to Three (attached)

C. **MOTION** – Bill #20-54/RESOLUTION Issuing Brandy Holman and Bill Holman a “G” Liquor License to Operate a Gaming Hall Pursuant to Chapter 6, of the Code of Ordinances, Entitled Alcoholic Liquor (attached)

Continued

NEW BUSINESS:

- A. **MOTION** – Approve Mayor’s Reappointment of Bonnie McGinley to the Police Pension Board (attached)

- B. **MOTION** – Bill #20-58/ORDINANCE Amending Fiscal Year 2019-2020 Budget (attached)

- C. **MOTION** – Bill #20-59/ORDINANCE Adopting the Financial Budget of the City for the Fiscal Year Beginning May 1, 2020, and Ending April 30, 2021, and Authorizing the Expenditures Therein Contained (attached)

- D. **MOTION** – Bill #20-60/ORDINANCE Authorizing City to Borrow Funds from the Water Pollution Control Revolving Loan Program for the Trunk Sewer Rehabilitation Project (attached)

- E. **MOTION** – Bill #20-61/RESOLUTION Approving and Authorizing the Current Local Limits for the City as Stated in the Ordinance for Approval of National Pollutant Discharge Elimination System Permit (attached)

- F. **MOTION** – Bill #20-62/RESOLUTION Waiving Normal and Customary Bidding Procedures and Authorizing Execution of a Master Services Agreement with Telia Carrier (attached)

REPORTS:

- A. **MOTION** – Approve Warrant #1163 (attached)

EXECUTIVE SESSION:

The City Council may conduct an Executive Session pursuant to the Illinois Open Meetings Act, only after citing the open meetings act exemption(s) allowing the meeting.

ADJOURNMENT:



Anyone requiring accommodations, provided for in the Americans with Disabilities Act (ADA), to attend this public meeting, please contact Dylan Stock, ADA Coordinator, by 2:00 PM on Monday, April 20, 2020.

Directions for Public Monitoring of Highland City Council Meetings:

In an effort to protect as many individuals as possible, including the leaders of our communities statewide, Governor J.B. Pritzker has issued a number of directives, one of which was to suspend the provisions of the Illinois Open Meetings Act (5 ILCS 120), requiring or relating to in-person attendance by members of a public body. Specifically, (1) the requirement in 5 ILCS 120/2.01 that “members of a public body must be physically present;” and (2) the conditions in 5 ILCS 120/7 limiting when remote participation is permitted, are suspended. Public bodies are encouraged to postpone consideration of public business where possible. When a meeting is necessary, public bodies are encouraged to provide video, audio, and/or telephonic access to their meetings to ensure members of the public may monitor the meeting, and to update their websites and social media feeds to keep the public fully apprised of any modifications to their meeting schedules or the format of their meetings due to COVID-19, as well as their activities relating to COVID-19.

In following this directive, the City of Highland is providing the following phone number for use by citizens to call in just before the start of this meeting:

618-882-5625

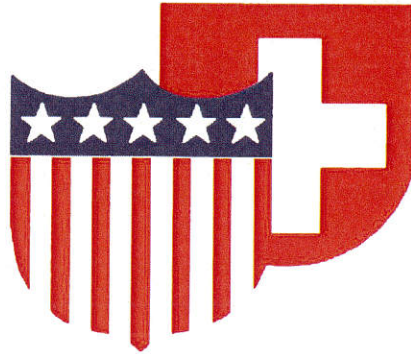
Once connected, you will be prompted to enter a conference ID number.

Conference ID #: 754063

This will allow a member of the public to hear the city council meeting. **Note:** This is for audio monitoring of the meeting, only. Participants will not be able make comments.

Anyone wishing to address the city council on any subject during the Public Forum portion of the meeting may submit their questions/comments in advance via email to lhediger@highlandil.gov or, by using the citizens’ portal on the city’s website found here: https://www.highlandil.gov/citizen_request_center_app/index.php. Any comments received prior to the end of the “Public Forum” portion of the meeting, will be read into the record.

CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2020-21



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.

CITY OF HIGHLAND, ILLINOIS

Council/Manager – Form of Government

April 20, 2020

CITY COUNCIL

Mayor Joseph R. Michaelis

CITY MANAGER

Mark Latham

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Sarah Sloan

John Hipskind

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Foehner

DEPARTMENT DIRECTORS

Daniel Cook	Electric
Kelly Korte	Finance
Mark Rosen	Parks & Recreation
David Slover	Human Resources
Chris Conrad	Public Safety
Joe Gillespie	Public Works
Angela Imming	Technology & Innovation
Breann Speraneo	Community Development

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2020-2021 BUDGET

2019

Nov 4th - Nov 15th Staff members should be preparing their budget goals and capital

Dec 2nd EOM financials for first 6 months thru Oct 30th to Staff Members

Dec 11th Staff provide budget goals to Finance and City Manager for Council

Dec 16th Budget goals included with Council Packet for Mayor and Council

2020

Jan 6 - Jan 10 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 13th Info on Employee evaluations and PAF's to City Manager

Jan 31st Staff turn in their completed budgets to Director of Finance

Feb 10th-Feb 14th City Manager / Director of Finance meet with Staff for budget review.

March 6th Council receives a copy of the proposed budget.

March 16th - 7 pm Budget Meetings with Council -

Miscellaneous

General Admin

Fire

EMS

Police

Building & Zoning

Fiber

Electric

Public Works - Streets, Water, Sewer

Parks & Recreation - KRC, Pool, Parks and Programs, Cemetery

April 6th Council Meeting -

Council makes statement to have the tentative annual budget available for public review at City Hall after Apr 9th and establish a public hearing on the tentative annual budget for April 20, 2020

April 8th 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.)

April 8th Publish notice of public hearing for April 20, 2020 on tentative budget. (Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)

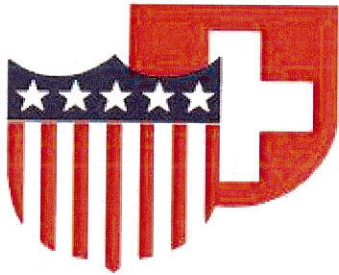
April 20th Council Meeting -

Public hearing on tentative budget. (Before the final budget approval.)

April 20th City Council adopts the Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)

After April 20th 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: March 6, 2020
Subject: FY 2020-2021 Budget Summary

The FY 2020-2021 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 / Public Works) 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. This budget has also been prepared based on reports provided at a capital planning session held earlier this year.

Economic conditions relative to tax revenues received by the City are slowly beginning to rebound leading us to budget for conservative increases for income and local use tax as well as the traditional sales taxes. We have prepared our budget with a very conservative approach, leaving room for unforeseen increases in costs and possible revenue fluctuations due to weather conditions for the utility funds.

Public Safety will continue to work towards completing a new Public Safety Facility and needed technology and equipment to be prepared for all public safety needs of our citizens. The actual costs of the new facility once known will be incorporated into the Business District Fund and based on timing may require a budget amendment in the upcoming year.

Public Works will continue on its course to replace aging water and sewer infrastructure and investing in the upgrades needed to the waste water treatment plant. Street and Alley will continue to upgrade existing streets, complete trails, invest in our downtown area with a streetscape project, along with signalization of the Hemlock/US 40 intersection.

Electric will continue to invest in smart meters in an effort to upgrade all remaining meters along with equipment replacements and upgraded street lights for the Streetscape project.

Fiber plans to complete construction to all available locations within the city limits and complete a migration to an IPTV Video solution while gaining additional customers.

Park and Recreation is looking to maintain its facilities and monitor personnel costs while continuing to research options for a new outdoor swimming pool .

Community Development will begin to implement their new software program and will continue to evaluate structures that require demolition and mitigate derelict properties. In terms of economic development, plans include deploying resources through incentive agreements to encourage development.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2020/2021. Items to note include the following:

- A 4% increase in Operating and Maintenance (O&M) expenditures, coupled with a 2% increase in operating revenues.
- Transfers to reserves equal \$1,181,600, in an effort to begin rebuilding reserves for future needs.
- Total expenses are at a 6% increase from the previous year's budget due to major investments in our utility infrastructure.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Latham", written in a cursive style.

Mark Latham, City Manager



City of Highland

2020-2021

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 fiber project continues to grow as new service areas are added to complete the buildout in City limits. Road improvements throughout town continue along with streetscape improvements in the downtown area. The Water Reclamation Facility is undergoing major improvement and numerous developments have revitalized vacant properties hopefully leading to an increased tax base for Highland. The new public safety facility is in the final stages of planning before construction will begin while the downtown fire station is completing greatly needed renovations. A new swimming pool is being considered and trails are being completed.

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 close to 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.

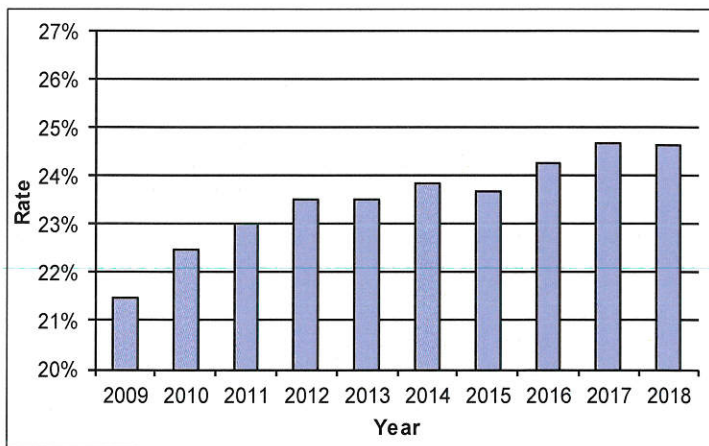
The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage 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 City's Comprehensive Plan.

Growth within the City of Highland

The City of Highland experienced an increase of 3.22% in assessed valuation in 2018. Since economic conditions are still unpredictable, we anticipate a slight 2% increase in our assessed valuation based on the prior year's results. As of the most recent figure released in April of 2019, the city-wide assessed value is

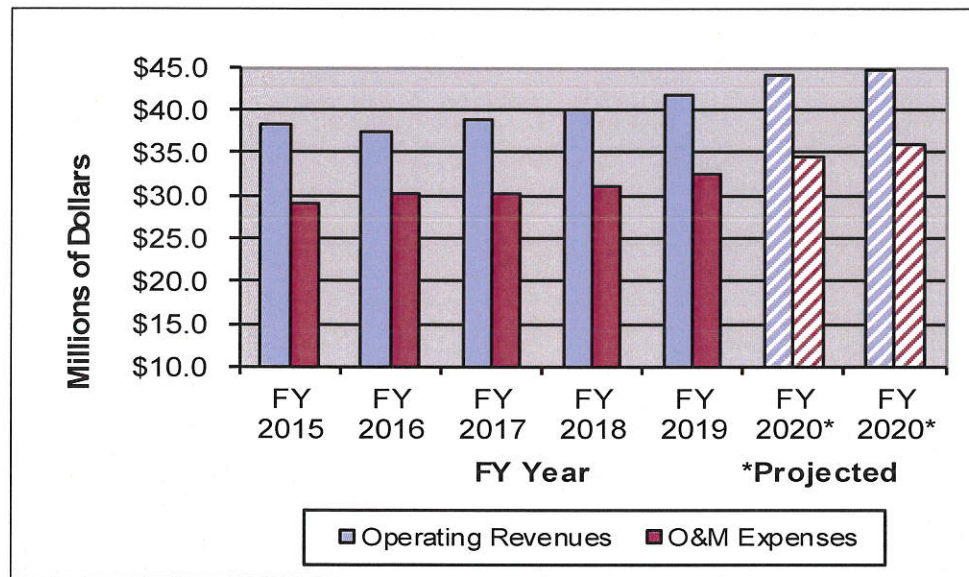
\$190 million. Over the past ten years, the average annual percentage increase in assessed value is .07%. In addition, the property tax rate of \$2.0575 per \$100 of assessed value for the tax levy year of 2018, collected in 2019, is only slightly higher than the rate was in 2003 when the rate was 2.0413 per \$100.



The official population of Highland is currently 9,919 per the 2010 census figures. The additional 486 persons over the 2005 special census provided the City with approximately \$55,000 annually. This updated population count yields a 17.6% increase over the 2000 census count. An updated census figure for 2020 will be available for next year's reporting.

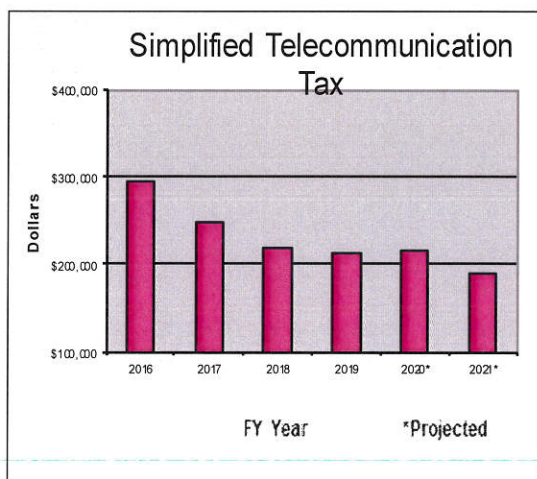
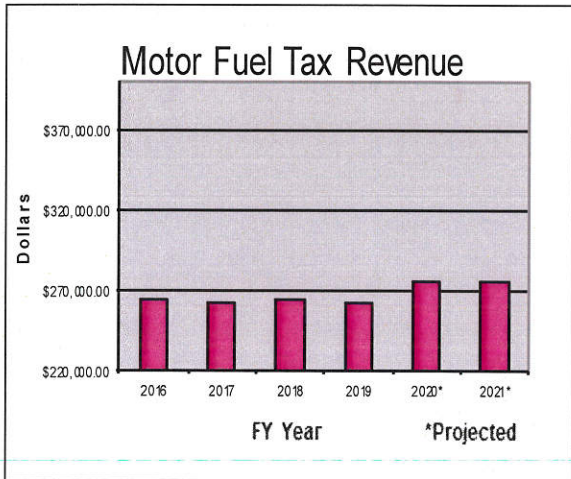
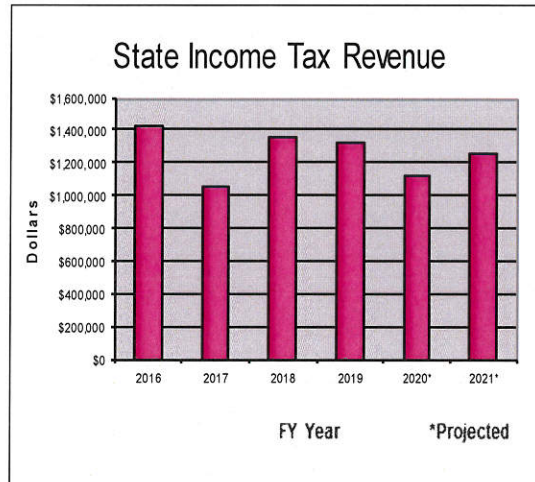
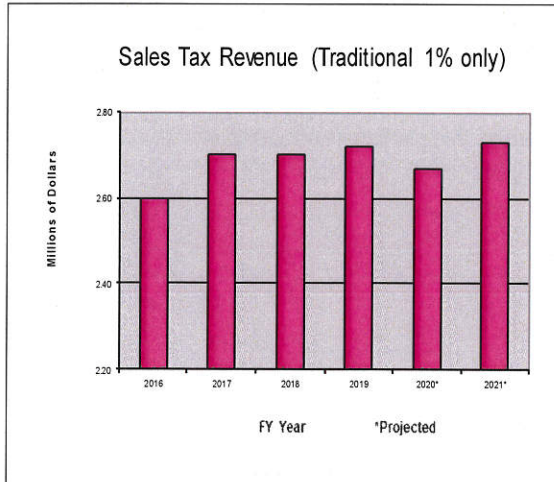
Revenues & Expenses

The proposed 2021 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements and maintaining existing assets. This budget presents a \$1.38 million deficit. The City continues to use conservative methods for budgeting attempting to ensure that the critical measures are continued to be met by each department.

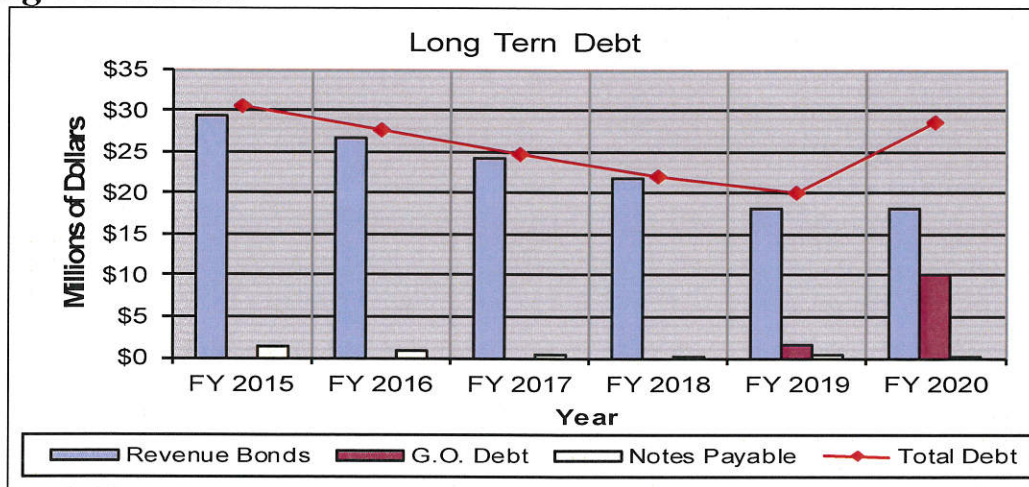


From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2021 reflect an increase of 4% from FY 2020, and equals 80% of operating expenses. This meets management's goal of 85%. Operating revenues are expected to increase by 2% based on a conservative expectation for tax revenues and utility revenues.

A majority of governmental revenues have begun to rebound in growth due to the economy and we are anticipating conservative increases for most. Property Taxes collected continue to increase reflecting an increase in our assessed valuation. For the FY 2021 budget sales tax has been estimated to be \$2.73 million which represents a 3% increase due to additional retail offerings and current collections. State income and local use tax was also projected to increase based on most recent collections and additional amounts expected for online retail sales. We actively monitor reductions in this funding and will be able to react accordingly if we lose some of this needed funding.



Long Term Debt



The City has shifted the classification of debt in recent years largely to revenue bonds only recently adding some general obligation debt. 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. The only bond outstanding relating to these improvements is the 2010 Street Bond Issue.

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), for redevelopment costs associated with the new hospital in 2012 for sewer line improvements issued 2013, and two fiber bonds that were refinanced into one issue in 2019 that remains outstanding for the construction of the fiber project.

In 2018, funds were borrowed for water main improvements and this borrowing is considered a general obligation debt. Also the City recently obtained financing for a public safety facility and agreed to an installment lease purchase for a senior center. These borrowings all reduce the City's legal debt margin as they are considered general obligation debt. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. Additional details on this calculation will be available in the annual financial reports.

It should also be noted that the above chart and debt schedules provided in the budget document do not include the amounts borrowed from the IEPA to finance the City's water reclamation facility improvements. The Final payment amounts will not be confirmed until closer to completion of the project but anticipated debt payments have been included in future years of the Sewer Fund budget. The borrowing amount authorized less principal forgiveness is \$9,350,000 and payments are estimated to be \$540,000 annually beginning in July of 2021.

Additional budget considerations involving debt include that preliminary amounts have been included for estimated debt payments for possible future debt issuances for the construction of a new outdoor swimming pool and financing sewer trunk main improvements. The financings have not been completed but this budget reflects possible payments in future budget years for your information.

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 Fiscal Year 2021 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 budgeted projects 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 also be found at www.highlandil.gov.

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2020-21

	Budget FY 2019	Budget FY 2020	% of Operating Revenue	Proposed Budget FY 2021	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 41,477,099	\$ 44,021,417		\$ 44,700,555		
% Increase (Decrease) per Year	4%	6%		2%		
Bond Proceeds	8,593,000	8,050,000		8,750,000		
Operating Transfers From Other Funds	5,363,400	4,297,812		4,532,616		
Total Revenues	\$ 55,433,499	\$ 56,369,229		\$ 57,983,171		
	21%	2%		3%		
O&M Expenses	\$ 33,357,999	\$ 34,529,855	78%	\$ 35,916,568	80%	85%
% Increase (Decrease) per Year	4%	4%		4%		
Capital	12,821,110	15,054,536	34%	15,729,803	35%	10%
Debt Service	3,021,520	3,160,066	7%	3,172,291	7%	
Transfers To Reserves	1,875,500	912,700	2%	1,181,600	3%	5%
Transfers To Other Funds	3,494,000	3,447,212	8%	3,358,516	8%	
Total Expenditures	\$ 54,570,129	\$ 57,104,369	130%	\$ 59,358,778	133%	
% Increase (Decrease) per Year	20%	5%		4%		
Excess (Deficiency) of Revenues over Expenses	\$ 863,370	\$ (735,140)		\$ (1,375,607)		
Operating Revenue % Increase per Year	4.48%	6.13%		1.54%		
O&M % Increase per Year	3.96%	3.51%		4.02%		

Acct Type	Acct Description	% Chg	Proposed 2020-2021	Adopted 2019-2020
REVENUES				
R10	Property Taxes Levied for Govt Fds	4%	4,732,450	4,529,639
R12	Replacement tax	17%	176,325	150,075
R13	State Income Tax / Local Use Tax	12%	1,250,000	1,120,000
R14	Simplified Telecom Tax	-12%	190,000	215,000
R15	Other Intergovernmental	2%	2,063,326	2,016,124
R16	Sales Tax	3%	2,726,500	2,660,000
R17	NHR Sales Tax	0%	1,410,000	1,410,000
R18	Utility Tax	5%	525,339	500,885
R20	Charges for Services -Govt Fds	4%	2,814,261	2,714,830
R21	Charges for Services -Enterprise Fds	4%	25,343,044	24,400,201
R30	Building Permits and Fees	6%	170,500	160,100
R31	Connections Fees	8%	200,000	185,000
R32	Licenses and other taxes	4%	49,000	47,200
R40	Fines and Forfeitures	-17%	15,000	18,000
R50	Miscellaneous Revenue	-52%	978,080	2,023,503
R52	Fuel Reimb/Gen Cap Credits	-1%	586,000	590,000
R53	Revenue from Use of Property	0%	92,200	92,200
R55	Bond/Loan Proceeds	9%	8,750,000	8,050,000
R60	Interest Income	51%	571,580	378,660
R65	Grants	-7%	39,000	42,000
R73	Transfers In	5%	4,532,616	4,297,812
R80	Library Revenue	0%	93,950	94,000
R81	Business District Tax	100%	674,000	674,000
TOTAL REVENUES		3%	57,983,171	56,369,229
EXPENSES				
E10	Personnel Services - salaries	3%	9,759,890	9,500,339
E11	Training	7%	150,055	139,750
E12	Benefits-Retirement and Taxes	4%	2,298,850	2,212,300
E13	Benefits-Health,Life,Clothing	22%	1,202,600	984,850
E20	Professional Services	7%	421,400	393,900
E25	Administrative Expenses	2%	1,364,036	1,339,338
E30	Contractual Services	14%	4,814,464	4,221,277
E31	Utilities	1%	758,719	748,268
E32	Maint of Bldgs,Eq and Vehicles	0%	541,186	540,597
E33	Insurance	-1%	687,475	694,450
E34	Trees	10%	58,500	53,000
E35	Purchase Power - IMEA	2%	10,473,954	10,218,492
E37	Building & Zoning	16%	43,000	37,000
E38	Assist other Organizations	3%	61,000	59,000
E39	Minor Equipment	39%	362,250	260,950
E40	Supplies and Materials	5%	1,050,125	995,484
E41	Fuels	-4%	228,025	237,775
E42	Library	3%	127,700	124,200
E70	Utility Tax	5%	525,339	500,885
E71	Incentives	-59%	209,000	508,000
E80	Bad Debt	3%	779,000	760,000
Total O & M Expenses (Including Fiber)		4%	35,916,568	34,529,855
E50	Depr and Amortization	0%	0	0
E51	Capital	4%	15,729,803	15,054,536
E61	Prin Retirement	3%	2,306,923	2,249,787
E62	Int and Fixed Charges Exp	-5%	864,918	909,829
E63	Other Debt Service Fees	0%	450	450
E73	Transfers Out - Reserves	29%	1,181,600	912,700
E74	Transfers Out - Bnd Payment	-3%	2,612,015	2,695,705
E75	Transfer to Other Funds	-1%	746,501	751,507
TOTAL EXPENSES		4%	59,358,778	57,104,369
Net Revenue over (under) Expenses			(1,375,607)	(735,140)

CITY OF HIGHLAND
DEBT SERVICE

REVENUE BONDS

	As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>			
\$	5,395,000	\$ 430,000	2003	KORTE RECREATION CENTER	10-01-2020
\$	3,199,367	\$ 2,817,580	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$	13,210,000	\$ 9,905,000	2010/2012	2019 REFINANCED FFTP REVENUE BONDS	01-01-2032
\$	3,750,000	\$ 2,830,000	2012	TIF #2 GO Bonds (Alternate Revenue)	01-01-2032
\$	2,745,000	\$ 2,110,000	2013	2013 SEWER ALTERNATE REVENUE	10-01-2033
\$	28,299,367	\$ 18,092,580			

GENERAL OBLIGATION DEBT

	As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>			
\$	1,665,000	\$ 1,450,000	2018	2018 Water Main Improvements	10-01-2028
\$	300,000	\$ 300,000	2019	2019 Senior Center Lease	01-01-2030
\$	8,475,000	\$ 8,475,000	2020	2020 Public Safety Facility	02-01-2040
\$	10,440,000	\$ 10,225,000			

NOTES PAYABLE

	As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>	<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>			
\$	221,000	\$ 87,731	2017	Street Sweeper	3-15-2022
\$	193,723	\$ 147,103	2018	2017 Ford F450 Chassis	5-17-2022
\$	414,723	\$ 234,834			

CITY OF HIGHLAND
KORTE RECREATION CENTER

\$5,395,000 2003 KRC ALTERNATE REVENUE BOND

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	Interest Rate
20-21	10/01/20	430,000.00	4,515.00	434,515.00	-	2.100%
TOTAL \$		430,000.00 \$	4,515.00 \$	434,515.00		

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	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
20-21	535,000.00	362,922.60	172,077.40		2,454,657.30
21-22	535,000.00	341,035.75	193,964.25		2,113,621.55
22-23	535,000.00	324,477.50	210,522.50		1,789,144.05
23-24	535,000.00	306,260.75	228,739.25		1,482,883.30
24-25	535,000.00	286,337.35	248,662.65		1,196,545.95
25-26	535,000.00	270,763.50	264,236.50		925,782.45
26-27	535,000.00	253,627.45	281,372.55		672,155.00
27-28	535,000.00	237,775.40	297,224.60		434,379.60
28-29	535,000.00	223,223.40	311,776.60		211,156.20
29-30	540,000.00	211,156.20	328,843.80		(0.00)
TOTAL		2,817,579.90	2,537,420.10	5,355,000.00	

CITY OF HIGHLAND
FTTP BOND CONSTRUCTION

2019 ELECTRIC SYSTEM BONDS (FTTP REFUNDING)

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					9,905,000.00
20-21	7/1/2020		106,974.00	106,974.00	9,905,000.00
20-21	1/1/2021	735,000.00	106,974.00	841,974.00	9,170,000.00
21-22	7/1/2021		99,036.00	99,036.00	9,170,000.00
21-22	1/1/2022	755,000.00	99,036.00	854,036.00	8,415,000.00
22-23	7/1/2022		90,882.00	90,882.00	8,415,000.00
22-23	1/1/2023	770,000.00	90,882.00	860,882.00	7,645,000.00
23-24	7/1/2023		82,566.00	82,566.00	7,645,000.00
23-24	1/1/2024	790,000.00	82,566.00	872,566.00	6,855,000.00
24-25	7/1/2024		74,034.00	74,034.00	6,855,000.00
24-25	1/1/2025	805,000.00	74,034.00	879,034.00	6,050,000.00
25-26	7/1/2025		65,340.00	65,340.00	6,050,000.00
25-26	1/1/2026	820,000.00	65,340.00	885,340.00	5,230,000.00
26-27	7/1/2026		56,484.00	56,484.00	5,230,000.00
26-27	1/1/2027	840,000.00	56,484.00	896,484.00	4,390,000.00
27-28	7/1/2027		47,412.00	47,412.00	4,390,000.00
27-28	1/1/2028	855,000.00	47,412.00	902,412.00	3,535,000.00
28-29	7/1/2028		38,178.00	38,178.00	3,535,000.00
28-29	1/1/2029	875,000.00	38,178.00	913,178.00	2,660,000.00
29-30	7/1/2029		28,728.00	28,728.00	2,660,000.00
29-30	1/1/2030	890,000.00	28,728.00	918,728.00	1,770,000.00
30-31	7/1/2030		19,116.00	19,116.00	1,770,000.00
30-31	1/1/2031	915,000.00	19,116.00	934,116.00	855,000.00
31-32	7/1/2031		9,234.00	9,234.00	855,000.00
31-32	1/1/2032	855,000.00	9,234.00	864,234.00	-
	TOTAL	9,905,000.00	1,435,968.00	11,340,968.00	

CITY OF HIGHLAND
TIF #2 IMPROVEMENTS

\$3,750,000 2012 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE) TIF #2

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					3,750,000.00
20-21	7/1/2020		46,281.25	46,281.25	2,830,000.00
20-21	1/1/2021	200,000.00	46,281.25	246,281.25	2,630,000.00
21-22	7/1/2021		43,281.25	43,281.25	2,630,000.00
21-22	1/1/2022	205,000.00	43,281.25	248,281.25	2,425,000.00
22-23	7/1/2022		40,206.25	40,206.25	2,425,000.00
22-23	1/1/2023	210,000.00	40,206.25	250,206.25	2,215,000.00
23-24	7/1/2023		37,056.25	37,056.25	2,215,000.00
23-24	1/1/2024	215,000.00	37,056.25	252,056.25	2,000,000.00
24-25	7/1/2024		33,831.25	33,831.25	2,000,000.00
24-25	1/1/2025	225,000.00	33,831.25	258,831.25	1,775,000.00
25-26	7/1/2025		30,175.00	30,175.00	1,775,000.00
25-26	1/1/2026	230,000.00	30,175.00	260,175.00	1,545,000.00
26-27	7/1/2026		26,437.50	26,437.50	1,545,000.00
26-27	1/1/2027	235,000.00	26,437.50	261,437.50	1,310,000.00
27-28	7/1/2027		22,618.75	22,618.75	1,310,000.00
27-28	1/1/2028	245,000.00	22,618.75	267,618.75	1,065,000.00
28-29	7/1/2028		18,637.50	18,637.50	1,065,000.00
28-29	1/1/2029	255,000.00	18,637.50	273,637.50	810,000.00
29-30	7/1/2029		14,175.00	14,175.00	810,000.00
29-30	1/1/2030	260,000.00	14,175.00	274,175.00	550,000.00
30-31	7/1/2030		9,625.00	9,625.00	550,000.00
30-31	1/1/2031	270,000.00	9,625.00	279,625.00	280,000.00
31-32	7/1/2031		4,900.00	4,900.00	280,000.00
31-32	1/1/2032	280,000.00	4,900.00	284,900.00	-
<hr/>					
	TOTAL	2,830,000.00	654,450.00	3,484,450.00	

CITY OF HIGHLAND
SEWER SYSTEM IMPROVEMENTS

\$2,745,000 2013 ALTERNATE REVENUE SOURCE SEWERAGE SYSTEM BONDS

<u>expenses in F.Y.</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					2,745,000.00
20-21	10/1/2020	125,000.00	37,712.50	162,712.50	1,985,000.00
20-21	4/1/2021		36,087.50	36,087.50	1,985,000.00
21-22	10/1/2021	125,000.00	36,087.50	161,087.50	1,860,000.00
21-22	4/1/2022		34,525.00	34,525.00	1,860,000.00
22-23	10/1/2022	130,000.00	34,525.00	164,525.00	1,730,000.00
22-23	4/1/2023		32,737.50	32,737.50	1,730,000.00
23-24	10/1/2023	135,000.00	32,737.50	167,737.50	1,595,000.00
23-24	4/1/2024		30,712.50	30,712.50	1,595,000.00
24-25	10/1/2024	140,000.00	30,712.50	170,712.50	1,455,000.00
24-25	4/1/2025		28,507.50	28,507.50	1,455,000.00
25-26	10/1/2025	145,000.00	28,507.50	173,507.50	1,310,000.00
25-26	4/1/2026		26,115.00	26,115.00	1,310,000.00
26-27	10/1/2026	150,000.00	26,115.00	176,115.00	1,160,000.00
26-27	4/1/2027		23,527.50	23,527.50	1,160,000.00
27-28	10/1/2027	155,000.00	23,527.50	178,527.50	1,005,000.00
27-28	4/1/2028		20,737.50	20,737.50	1,005,000.00
28-29	10/1/2028	160,000.00	20,737.50	180,737.50	845,000.00
28-29	4/1/2029		17,537.50	17,537.50	845,000.00
29-30	10/1/2029	165,000.00	17,537.50	182,537.50	680,000.00
29-30	4/1/2030		14,237.50	14,237.50	680,000.00
30-31	10/1/2030	170,000.00	14,237.50	184,237.50	510,000.00
30-31	4/1/2031		10,837.50	10,837.50	510,000.00
31-32	10/1/2031	180,000.00	10,837.50	190,837.50	330,000.00
31-32	4/1/2032		7,012.50	7,012.50	330,000.00
32-33	10/1/2032	170,000.00	7,012.50	177,012.50	160,000.00
32-33	4/1/2033		3,400.00	3,400.00	160,000.00
33-34	10/1/2033	160,000.00	3,400.00	163,400.00	-
TOTAL		2,110,000.00	609,662.50	2,719,662.50	

CITY OF HIGHLAND
WATER MAIN IMPROVEMENTS

\$1,665,000 2018 WATER MAIN IMPROVEMENTS STERNS BROTHERS NOTE

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,593,000.00
20-21	10/1/2020	74,000.00	26,607.50	100,607.50	1,376,000.00
20-21	4/1/2021	75,000.00	25,249.60	100,249.60	1,301,000.00
21-22	10/1/2021	76,000.00	23,873.35	99,873.35	1,225,000.00
21-22	4/1/2022	78,000.00	22,478.75	100,478.75	1,147,000.00
22-23	10/1/2022	79,000.00	21,047.45	100,047.45	1,068,000.00
22-23	4/1/2023	81,000.00	19,597.80	100,597.80	987,000.00
23-24	10/1/2023	82,000.00	18,111.45	100,111.45	905,000.00
23-24	4/1/2024	84,000.00	16,606.75	100,606.75	821,000.00
24-25	10/1/2024	85,000.00	15,065.35	100,065.35	736,000.00
24-25	4/1/2025	86,000.00	13,505.60	99,505.60	650,000.00
25-26	10/1/2025	88,000.00	11,927.50	99,927.50	562,000.00
25-26	4/1/2026	89,000.00	10,312.70	99,312.70	473,000.00
26-27	10/1/2026	91,000.00	8,679.55	99,679.55	382,000.00
26-27	4/1/2027	93,000.00	7,009.70	100,009.70	289,000.00
27-28	10/1/2027	94,000.00	5,303.15	99,303.15	195,000.00
27-28	4/1/2028	97,000.00	3,578.25	100,578.25	98,000.00
28-29	10/1/2028	98,000.00	1,798.30	99,798.30	-
	TOTAL	1,450,000.00	250,752.75	1,700,752.75	

CITY OF HIGHLAND
SENIOR CENTER

\$300,000 2019 SENIOR CENTER INSTALLMENT LEASE

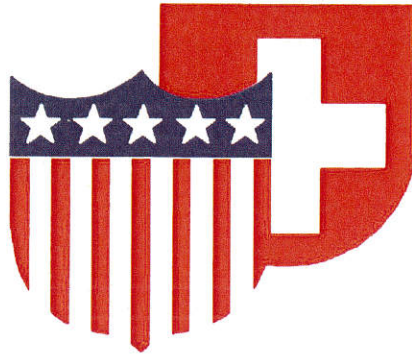
<u>expenses</u> <u>in F.Y.</u>	<u>DUE</u>	<u>LEASE</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING</u> <u>BALANCE</u>
FY					300,000.00
20-21	1/1/2021	30,000.00		30,000.00	270,000.00
21-22	1/1/2022	30,000.00		30,000.00	240,000.00
22-23	1/1/2023	30,000.00		30,000.00	210,000.00
23-24	1/1/2024	30,000.00		30,000.00	180,000.00
24-25	1/1/2025	30,000.00		30,000.00	150,000.00
25-26	1/1/2026	30,000.00		30,000.00	120,000.00
26-27	1/1/2027	30,000.00		30,000.00	90,000.00
27-28	1/1/2028	30,000.00		30,000.00	60,000.00
28-29	1/1/2029	30,000.00		30,000.00	30,000.00
29-30	1/1/2030	30,000.00		30,000.00	-
TOTAL		300,000.00	-	300,000.00	

CITY OF HIGHLAND
PUBLIC SAFETY FACILITY

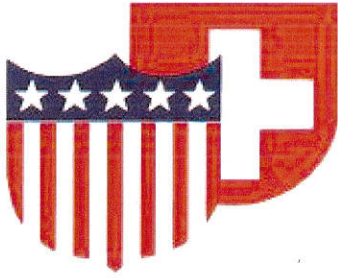
\$8,475,000 2020 GENERAL OBLIGATION LIMITED TAX PUBLIC SAFETY FACILITY

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					8,475,000.00
20-21	8/1/2020		124,794.38	124,794.38	8,475,000.00
20-21	2/1/2021	305,000.00	131,362.50	436,362.50	8,170,000.00
21-22	8/1/2021		125,262.50	125,262.50	8,170,000.00
21-22	2/1/2022	320,000.00	125,262.50	445,262.50	7,850,000.00
22-23	8/1/2022		118,862.50	118,862.50	7,850,000.00
22-23	2/1/2023	330,000.00	118,862.50	448,862.50	7,520,000.00
23-24	8/1/2023		112,262.50	112,262.50	7,520,000.00
23-24	2/1/2024	345,000.00	112,262.50	457,262.50	7,175,000.00
24-25	8/1/2024		105,362.50	105,362.50	7,175,000.00
24-25	2/1/2025	355,000.00	105,362.50	460,362.50	6,820,000.00
25-26	8/1/2025		98,262.50	98,262.50	6,820,000.00
25-26	2/1/2026	370,000.00	98,262.50	468,262.50	6,450,000.00
26-27	8/1/2026		90,862.50	90,862.50	6,450,000.00
26-27	2/1/2027	385,000.00	90,862.50	475,862.50	6,065,000.00
27-28	8/1/2027		83,162.50	83,162.50	6,065,000.00
27-28	2/1/2028	400,000.00	83,162.50	483,162.50	5,665,000.00
28-29	8/1/2028		79,162.50	79,162.50	5,665,000.00
28-29	2/1/2029	410,000.00	79,162.50	489,162.50	5,255,000.00
29-30	8/1/2029		75,062.50	75,062.50	5,255,000.00
29-30	2/1/2030	420,000.00	75,062.50	495,062.50	4,835,000.00
30-31	8/1/2030		70,600.00	70,600.00	4,835,000.00
30-31	2/1/2031	425,000.00	70,600.00	495,600.00	4,410,000.00
31-32	8/1/2031		65,818.75	65,818.75	4,410,000.00
31-32	2/1/2032	435,000.00	65,818.75	500,818.75	3,975,000.00
32-33	8/1/2032		60,925.00	60,925.00	3,975,000.00
32-33	2/1/2033	445,000.00	60,925.00	505,925.00	3,530,000.00
33-34	8/1/2033		54,250.00	54,250.00	3,530,000.00
33-34	2/1/2034	460,000.00	54,250.00	514,250.00	3,070,000.00
34-35	8/1/2034		47,350.00	47,350.00	3,070,000.00
34-35	2/1/2035	475,000.00	47,350.00	522,350.00	2,595,000.00
35-36	8/1/2035		40,225.00	40,225.00	2,595,000.00
35-36	2/1/2036	490,000.00	40,225.00	530,225.00	2,105,000.00
36-37	8/1/2036		32,875.00	32,875.00	2,105,000.00
36-37	2/1/2037	500,000.00	32,875.00	532,875.00	1,605,000.00
37-38	8/1/2037		25,375.00	25,375.00	1,605,000.00
37-38	2/1/2038	520,000.00	25,375.00	545,375.00	1,085,000.00
38-39	8/1/2038		16,275.00	16,275.00	1,085,000.00
38-39	2/1/2039	550,000.00	16,275.00	566,275.00	535,000.00
39-40	8/1/2039		8,250.00	8,250.00	535,000.00
39-40	2/1/2040	535,000.00	8,250.00	543,250.00	-
		8,475,000.00	2,876,569.38	11,351,569.38	

CITY OF HIGHLAND



GENERAL ADMINISTRATION



City of Highland

General Administration

Kelly Korte, Director of Finance

David Slover, Director of Human Resources

2020-2021 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 with emphasis on rebuilding reserves.
- Continue to utilize all available personnel resources with cross training to keep revenue dedicated to personnel less than 50%.
- Revenue dedicated to O&M Expenses will not exceed 70%.
- Reduce Worker's Compensation and Incident Claims by 10%.

Major Initiatives

- Continue to offer the best possible customer service for our residents and city personnel.
- Continue to ensure that City Hall has the knowledge and information to assist employees and citizens and that it is the hub of all City activities.
- Continue to improve the use of technology for employees and citizens and to set aside funds for technology upgrades without sacrificing direct customer service interaction.
- Implement a smooth transition for upcoming retirements and incoming staff members.
- Complete internal feasibility study on Human Resource related software specific to City functions.
- Design and/or Develop a Human Resource Recruitment and Retention Plan for staff succession planning.
- Provide Human Resource education on Safety Incident Reporting to all staff members.

GENERAL ADMINISTRATION						
	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue						
Property / Replacement Tax	\$ 655,000	\$ 693,172	707,035	721,176	735,600	750,312
Sales Tax	45,000	46,350	47,277	48,223	49,187	50,171
Income Tax	24,000	27,500	28,050	28,611	29,183	29,767
Telecommunications Tax	7,095	6,270	6,270	6,270	6,270	6,270
Auto Rental Tax	8,750	10,000	10,100	10,201	10,303	10,406
Hotel Tax	46,000	46,000	46,460	46,925	47,394	47,868
Administration Fees	1,304,938	1,331,036	1,357,657	1,384,810	1,412,506	1,440,756
Parks Allocation	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Rental / Leases	60,000	60,000	60,000	60,000	60,000	60,000
Interest Income	40,000	60,000	60,600	61,206	61,818	62,436
Operating Transfers In	0	0	0	0	0	0
Misc Revenues	204,000	210,000	212,100	214,221	216,363	218,527
Total Revenues Projected	2,094,783	2,190,328	2,235,549	2,281,642	2,328,624	2,376,512
Operating Transfers Out	(432,705)	(434,515)	(435,000)	(435,000)	(435,000)	(435,000)
Revenue for Operations	\$ 1,662,078	\$ 1,755,813	\$ 1,800,549	\$ 1,846,642	\$ 1,893,624	\$ 1,941,512
Revenue Allocation:						
Operating & Maintenance Allocation	85%	1,412,766	1,492,441	1,530,467	1,569,646	1,609,580
Capital Expenditures Allocation	10%	166,208	175,581	180,055	184,664	189,362
Cash Reserve & Equip Repl Allocation	5%	83,104	87,791	90,027	92,332	97,076
Operating & Maintenance:						
Personnel	\$ 1,024,620	\$ 1,081,620	\$ 1,088,252	\$ 1,110,017	\$ 1,132,218	\$ 1,154,862
Professional	112,500	87,500	73,250	74,715	76,209	77,733
Contractual	237,000	257,965	256,624	261,757	266,992	272,332
Supplies	32,900	23,650	24,123	24,605	25,098	25,600
Total O&M Projected	\$ 1,407,020	\$ 1,450,735	\$ 1,442,250	\$ 1,471,095	\$ 1,500,517	\$ 1,530,527
Capital Projection	35,000	50,000	50,000	60,000	0	0
Capital Reserve Transfer In from 004	0	0	0	0	0	0
Transfer to Reserves for Gen Admin & Comm Dev	220,000	255,000	308,000	315,000	393,000	410,000
Cash Expenditures	1,442,020	1,500,735	1,492,250	1,531,095	1,500,517	1,530,527
Transfers Out	652,705	689,515	743,000	750,000	828,000	845,000
Total Expenditures & Transfers Projected	\$ 2,094,725	\$ 2,190,250	\$ 2,235,250	\$ 2,281,095	\$ 2,328,517	\$ 2,375,527
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 58	\$ 78	\$ 299	\$ 547	\$ 107	\$ 985

GENERAL ADMINISTRATION'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	67.2%	66.2%	64.5%	64.5%	64.4%	64.4%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	29.6%	29.5%	30.1%	30.1%	30.1%	30.1%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	48.9%	49.4%	48.7%	48.6%	48.6%	48.6%
Reserves Balance October 2019	\$596,824	\$631,824	\$719,824	\$814,824	\$987,824	\$1,177,824
Reserves to Cover 90 days O&M Costs	\$346,936	\$357,715	\$355,623	\$362,736	\$369,990	\$377,390

GENERAL ADMINISTRATION

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
001-011-4-311-10	Property Tax-General	592,232.19	604,945.68	468,633.08	620,000.00	645,172.00	
001-011-4-312-10	Replacement Tax-General	42,874.91	50,339.84	37,866.50	35,000.00	48,000.00	
001-011-4-313-10	Sales Tax	40,674.82	46,209.02	23,707.18	45,000.00	46,350.00	
001-011-4-313-11	Hotel/Motel Tax	44,959.45	44,710.04	26,340.68	46,000.00	46,000.00	
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	26,474.77	29,196.21	16,316.29	24,000.00	27,500.00	
001-011-4-321-11	Simplified Muni Telecom Tx	8,528.60	7,005.24	3,146.46	7,095.00	6,270.00	
001-011-4-321-21	Auto Rental Tax	8,887.37	9,954.91	5,675.59	8,750.00	10,000.00	
001-011-4-341-10	Misc General Admin	204,291.67	199,155.75	118,822.91	200,000.00	205,500.00	Includes Reimb for IT Salary time splits
001-011-4-341-11	Minutes Of Council Mtgs						
001-011-4-341-20	Admin Rev-Frm Electric	705,708.00	719,832.00	367,110.00	734,223.00	748,907.00	
001-011-4-341-21	Admin Rev From Water	198,648.00	202,620.00	103,338.00	206,670.00	210,803.00	
001-011-4-341-22	Admin Rev From Sewer	156,828.00	159,960.00	81,562.00	163,161.00	166,424.00	
001-011-4-341-23	Admin Rev From Ambulance	40,032.00	40,836.00	20,826.00	41,650.00	42,483.00	
001-011-4-341-25	Admin Rev From Solid Waste	127,548.00	130,104.00	66,354.00	132,704.00	135,358.00	
001-011-4-341-26	Admin Rev From FTTP	25,500.00	26,016.00	13,266.00	26,530.00	27,061.00	
001-011-4-341-30	Admin Rev From Swim Pool						
001-011-4-343-11	Rental/Lease Revenue Gen.	60,144.00	60,870.00	30,261.00	60,000.00	60,000.00	
001-011-4-361-10	Interest Income	30,010.39	62,140.91	33,101.86	40,000.00	60,000.00	
001-011-4-371-15	Grants						
001-011-4-371-16	Loan Proceeds						
001-011-4-371-42	Donations-Good Samaritan	4,144.86	5,553.29	2,134.90	4,000.00	4,500.00	
001-011-4-371-90	Overpayments						
001-011-4-381-21	From City Prop/Eq/Reserves						
001-011-4-381-80	From Electric						
TOTAL REVENUE		2,017,487.03	2,099,448.89	1,268,482.45	2,094,783.00	2,190,328.00	
001-011-5-110-00	Regular Salaries	825,508.60	816,335.24	392,964.77	896,000.00	935,000.00	
001-011-5-120-00	Overtime	2,345.13	2,493.99	60.58	1,500.00	1,500.00	
001-011-5-130-00	Benefits - Health & Life	93,286.25	116,116.00	52,325.31	127,000.00	145,000.00	
001-011-5-131-00	Benefits - Other						
001-011-5-160-00	Unemployment Ins						
001-011-5-170-00	Salary/Car Allowance	95.59	133.12	60.24	120.00	120.00	
001-011-5-220-00	Legal / Attorney Fees	103,010.33	80,750.14	30,966.72	90,000.00	70,000.00	
001-011-5-230-00	Engineering / Consulting	7,640.00			5,000.00		
001-011-5-240-00	Training And Travel	17,736.03	15,896.95	12,031.26	17,500.00	17,500.00	
001-011-5-310-00	Telephone / Communications	7,890.03	6,879.06	3,547.57	7,500.00	8,000.00	
001-011-5-320-00	Postage	33,052.80	35,402.49	16,570.16	37,500.00	36,000.00	
001-011-5-330-00	Utilities	13,599.12	13,186.64	4,427.75	12,500.00	13,000.00	
001-011-5-340-00	Rentals And Leases	6,343.97	5,422.34	3,552.90	5,000.00	6,000.00	
001-011-5-350-00	Insurance	18,337.39	12,838.73	3,754.16	11,500.00	11,000.00	
001-011-5-360-00	Equipment Maint And Repair	4,143.48	7,265.44	5,190.02	4,500.00	7,500.00	
001-011-5-360-10	Vehicle Maint/Repair	1,863.97	572.38	101.10	1,000.00	1,000.00	
001-011-5-370-00	Transportation Reimburse						
001-011-5-380-00	Building Maintenance	8,383.11	5,426.80	1,085.53	1,500.00	2,000.00	
001-011-5-390-00	Other Contractual Services	63,937.79	83,093.92	38,971.25	55,000.00	70,000.00	
001-011-5-390-31	Tourism & Convention	20,184.88	17,543.60	19,919.61	46,000.00	46,000.00	
001-011-5-390-32	Chamber Of Commerce	18,000.00	22,000.00		-		
001-011-5-390-37	Utility Assist.To Agencies						
001-011-5-390-50	Contractual/Technological	10,568.82	11,972.33	9,903.85	12,500.00	15,000.00	
001-011-5-391-00	Technological IT Services	42,680.78	42,308.87	26,874.59	42,500.00	42,465.00	
001-011-5-410-00	Office Supplies	1,153.11	5,392.45	1,877.88	3,500.00	3,500.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,461.32	1,649.88	1,191.29	1,600.00	1,750.00	
001-011-5-430-00	Operating Supplies	13,670.57	12,826.04	7,067.26	10,000.00	12,000.00	
001-011-5-440-00	Safety & Uniform Supplies	54.00	958.07	950.26	1,000.00	1,000.00	
001-011-5-450-00	Maint/Repair Supplies	199.02			300.00	200.00	
001-011-5-460-00	Vehicle Maint Supplies		46.96		500.00	200.00	
001-011-5-470-00	Minor Equipment	7,052.20	10,928.49	204.00	16,000.00	5,000.00	
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			23,035.62	35,000.00	50,000.00	
001-011-5-595-00	Depreciation Expenses	120,332.22	120,619.20				
001-011-5-730-30	Transfer to Gen Fd Reserve						
001-011-5-730-48	Trans to City Prop/Eq/Reserves		25000		-	35,000.00	
001-011-5-730-54	Trans to Comm Dev Reserve	175,000.00	200,000.00	120,000.00	220,000.00	220,000.00	
001-011-5-730-58	Transfer To Rec Facility	434,500.00	434,500.00	432,705.00	432,705.00	434,515.00	
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						
001-011-5-730-62	Transfer to Cemetery Operations						
001-011-5-810-00	Bad Debt	10407.5					
001-011-5-810-10	Non-Billable Write Offs						
001-011-5-812-00	Voided Checks						
TOTAL EXPENSES		2,062,438.01	2,107,559.13	1,209,338.68	2,094,725.00	2,190,250.00	
REVENUE OVER EXPENSES		(44,950.98)	(8,110.24)	59,143.77	58.00	78.00	

City of Highland, Illinois
 General Administration
 20/21 Thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof Replacement		0	60,000	0	0
Total Building Account #520	0	0	60,000	0	0
Equipment Account #530					
Software Upgrade		50,000			
Total Equipment Account #530	0	50,000	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Wayfinding Signage	50,000				
Total Other Capital Improvements Account #550	50,000	0	0	0	0
Total Capital Expenditures Projected	50,000	50,000	60,000	0	0

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department



City of Highland Public Safety Department

Christopher J. Conrad, Public Safety Director

To: Honorable Mayor Michaelis, City Council and City Manager Latham
From: Chief Chris Conrad, Public Safety Director, Emergency Services Chief Wilson
Date: March 3, 2020
Re: Combined Public Safety Budget Briefing for FY 20-21

The Public Safety Department, consisting of the Fire, EMS and Police Departments, are reporting that we are submitting balanced budgets for Fire and EMS, and a deficit budget for the Police department due to a one time payout for a pending retirement. The staffing changes in the Fire and Police Departments made last year assisted in the balancing of the budgets this year. We continue to move forward in modernizing our departments and are using technology to realize some efficiencies within our operations.

This briefing will be divided into 4 sections: **Section 1** will address common budget goals between the departments; **Section 2** will cover department specific budget goals and capital projects; **Section 3** will cover staffing; and **Section 4** will cover budget concerns and economic threats.

SECTION 1: COMMON BUDGET GOALS

- We are starting construction on the Station 1 remodel with that project expected to be complete by August of 2020.
- We are at about the 50% mark in the redesign phase of the Combined Public Safety Building. We have reduced the building to about 20,000 square feet which should easily put us within budget for the project. The building will be pretty innovative in both the floor plan and physical layout on the property in order to realize maximum efficiencies and cost savings. We expect to go to bid in early to mid-summer of 2020, with construction to take 18 months.
- All Departments continue to see increases in training and certification demands and an increase in mandated policy and procedure requirements from both the federal and state level. The Departments last year purchased the Lexipol Standard Operating Procedures/Guidelines (SOP/SOG) support program for police, fire and ems agencies and those build-outs are ongoing. In addition to allowing the departments to create and maintain current and legally actionable policies, procedures and guidelines reducing liability for the City of Highland; once completed, the service provides updates and training to keep our departments compliant with applicable State and Federal mandates. In addition to the reduction in liability, this service is expected to reduce required command staff man hours currently dedicated to the research and maintenance of our SOP/SOG manuals. No new money is being budgeted this year for this project, and we have scaled our training budgets in anticipation of realized efficiencies from this program. Build out is ongoing.
- Continued investment in technology hardware so that we can fully utilize the New World Software between the 3 public safety departments. For example, we have begun using a

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module in the Fire Records program to benefit an inspection and planning function in conjunction with the Building and Zoning Department. This is called pre-incident planning and mapping and we are upgrading hardware for use by responders across all departments.

SECTION 2: DEPARTMENT SPECIFIC GOALS AND CAPITAL PROJECTS

Under this section we will outline specific projects (non-personnel) within each department that exceed normal day-to-day, operational expenses.

EMS:

- Replace 2-3 cardiac monitor/defibrillators as scheduled in the long-term capital replacement program. Order/Bids to take place in May.

FIRE:

- Purchase of 5-6 complete sets of bunker gear and personal protective equipment as part of a long-term replacement strategy. Order/bids to take place in May. This is a mandatory capital expense, currently fire officials from across the state are lobbying to allow for testing of gear to determine serviceability rather than mandatory replacement after 10 years. If agreed to by DOL and OSHA, this could allow the department to replace bunker gear as needed, rather than expend funds on gear replacement that is likely still serviceable. This could be a cost savings in the future.

POLICE:

- Purchase 1 new patrol vehicle as part of our replacement program. Expect to go to bid in May/June with delivery within 90 days.
- Continue the expansion and build-out of the citywide camera system.
- Continue our in-house IT replacement schedule and add in the purchase of 2 surface pro tablets for use by investigations.
- Address current facility issues as needed while the PSB project is underway.

SECTION 3: STAFFING

EMS:

- Maintain current Full-time staffing while maintaining focus on emergency medical response.
- Utilize increased part-time staff to reduce overtime costs by 10% while still providing responsive patient transfer service to St. Joseph's Hospital. (In Progress)

FIRE:

- Through recruitment and retention, rebuild to a staffing level of 35 firemen, (40 max). Ongoing.
- Continue to leave one Assistant Chief Position and one Captain Position unfilled. Intent is to use efficiencies created through the purchase of the SOG draft and maintenance service and

an increased use of the New World software with the duty officer's being provided remote access through a tablet to offset the workload. (In Progress)

- Increase training and readiness within the ranks. Cross-train firefighters as EMT-Basics so they are available to support EMS Department with staffing and transport services. (In Progress)
- As part of our outreach and recruitment efforts, we are looking to implement an explorer program at the HS level. This could benefit the department in identifying potential future recruits and help foster an interest in volunteerism.

POLICE:

- Send Sgt. Steinbeck to the Southern Police Institute, a law enforcement staff and command school. The professional development of our command staff is instrumental in the professional delivery of service to our community. Our intent is to send one staff member a year until all have been through a class. Currently Sgt. Schlarmann is our only other staff member who has attended a command and staff training.
- Increase in training budget to provide opportunities for officers to seek more technological and advanced police technique trainings not available locally and to make up for the lack of training reimbursement from the state due to funding changes. (Ongoing)
- Continue our department emphasis on hotspot policing and community policing. This has been very effective at building relationships within the community and addressing specific problems within our city. (Ongoing)
- We have one employee who has notified us of his intent to retire during the budget year. We have budgeted to hire his backfill position in a timely fashion in order to maintain patrol staffing. The retirement payout of benefit time is a one-time expense that required the transfer of money from reserves for this year.
- Continue to plan for the eventual 911 consolidation and the impact that will have on our staffing and PD services.

SECTION 4: BUDGET CONCERNS AND THREATS

EMS:

- Low Medicare payment levels and the increasing population served by the district covered by Medicare remains a concern. Medicare pays flat rates regardless of the amount billed so even as calls for service increase, our profit margins for these calls are remaining flat or even falling. This is a main driver of the need to evaluate rates on a yearly basis as they apply to EMS billing and will likely require nominal annual increases.
- Staffing remains a concern and is a main driver of our overtime costs. It is our intent to increase part-time staffing to reduce both budget pressure for overtime and reduce the risk of burnout for our full-time employees.
- We now have a second employee assisting with medical billing and hope to see a return on that investment in our billing and collection efforts. Our hope is to reduce the percentage of bad debt write-offs which any percentage increase would be additional revenue.
- As calls increase and the department stabilizes cash flow, we will have to find a solution for first line supervision. Currently we have 2 administrative staff to supervise 16 full-time employees and several part-time employees, this is not effective long-term.

FIRE:

- The minimum wage increase (which applies to all FD personnel) coupled with additional training and certification requirements will create budget pressure on the department. While we were able to make things work this year, we are examining several staffing and policy options in order to mitigate impact in the future. There is very little discretionary spending in the FD budget, so this situation should be monitored closely over the next few years regarding both the revenue and expense side of the budget. The potential DOL and OSHA rule change concerning bunker gear would be a welcome budgetary relief during this period of adjustment with the minimum wage increases.
- As an alternative, we are exploring a potential user fee that may eventually be presented to council. Some Fire Protection districts charge a flat fee for technical rescue for accidents. These fees get billed to the vehicle owner's insurance similar to what we currently do with commercial vehicles. We are currently evaluating this program to determine what potential impact it would have for the FD, if it is not feasible, this may be the last you hear of it, but we are exploring all options.

POLICE:

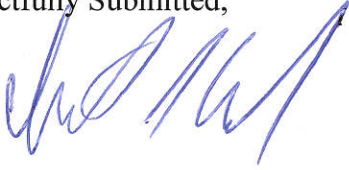
- The State continues to add additional training requirements and mandates for law enforcement. This increases the amount of time every officer must be in training and not on the street, so it creates staffing pressures for the department. The legislature this past year severely reduced the funding for our SILEC, which is pushing more training either online or will require us to travel further for training. We have dramatically increased our use of online training to meet these requirements which allows the officers to complete training while on shift. As the state defunds our traditional method of training, we will continue to look to technology to help us meet the requirements and stay compliant.
- Yearly increases in the cost of employee benefits continue to outpace revenue growth creating a situation each year that requires reducing funding elsewhere to meet the obligations of employee benefits (primarily health insurance). This is not unique to the police department and is a city-wide issue.
- Declining and stagnate revenue streams are creating budget pressure on the department. Sales tax, our primary source of revenue, was essentially stagnate last year (.9%). In addition, the municipal telecom tax continues to decline as more households "cut the cord". Our belief is that recent business and residential developments in the city combined with changes at the state level regarding municipal funding in light of the growth of online sales will result in revenue growth that has been missing for the last 4 years. As such, we have not budgeted to reinstate the Deputy Chief position, to do so would have required a multi-year commitment from our reserves which is not responsible management. We will continue to monitor the situation and trends of revenue.

CONCLUSION

The Public Safety Departments are experiencing budget challenges from several sources. However we have been very active and have received a lot of support from our staff in seeking out solutions both human and technological in order to meet those challenges. As you can see from our list of projects, we are focused on projects that reduce liability, reduce cost, and make us more efficient all while increasing response capabilities. The Public Safety Department is well aware the legacy cost impact additional personnel have on the departments and city budgets. As such, we will stay committed to seeking out technological and policy solutions that allow us to be more efficient and effective in how we deliver our services to the citizens.

We are very proud to be able to submit the attached budgets that contain the projects listed above. We are very appreciative of the support and faith the Council and City Staff have placed in us to be good stewards of the taxpayer dollar. The Public Safety Department will continue to monitor both expenses and revenues on a monthly basis and stand prepared to make adjustments when necessary. As we move forward with the Combined Public Safety Building project we will continue to be mindful in the decisions we make and work diligently to get the best value for our citizens.

Respectfully Submitted,



Chief Christopher Conrad
Chief of Police, Public Safety Director



Chief J. Brian Wilson
Emergency Services Chief

POLICE DEPARTMENT BUDGET PROJECTIONS

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Revenue							
Property / Replacement Tax	\$ 160,750	\$ 169,309	172,695	176,149	179,672	183,266	
Sales Tax	1,550,000	1,586,800	1,618,536	1,650,907	1,683,925	1,717,603	
Public Safety Sales Tax	0	0	0	0	0	0	
Income Tax	649,000	723,750	738,225	752,990	768,049	783,410	
Telecommunications Tax	127,280	111,250	111,250	111,250	111,250	111,250	
Fines	18,000	16,000	16,320	16,646	16,979	17,319	
Grants	1,000	0	0	0	0	0	
Video Gaming	105,000	120,000	122,400	124,848	127,345	129,892	
Overtime / SRO Reimbursement	71,546	72,976	74,436	75,924	77,443	78,992	
Misc Revenues	69,200	61,000	42,525	43,588	44,678	45,795	
Total Revenues Projected	2,751,776	2,861,085	2,896,387	2,952,302	3,009,341	3,067,526	
Revenue Allocation:							
Operating & Maintenance Allocation	95%	2,614,187	2,718,031	2,751,567	2,804,687	2,858,874	2,914,150
Capital Expenditures Allocation	3%	82,553	85,833	86,892	88,569	90,280	92,026
Cash Reserve & Equip Repl Allocation	2%	55,036	57,222	57,928	59,046	60,187	61,351
Operating & Maintenance:							
Personnel		2,417,824	2,544,000	2,534,000	2,584,680	2,636,374	2,689,101
Professional		38,000	42,830	43,687	44,560	45,452	46,361
Contractual		168,660	149,380	152,368	155,415	158,523	161,694
Supplies		90,400	96,900	98,838	100,815	102,831	104,888
Total O&M Projected		2,714,884	2,833,110	2,828,892	2,885,470	2,943,179	3,002,043
Capital Projection		30,000	65,000	35,000	35,000	70,000	70,000
Capital Reserve Transfer In from 004		0	38,000	0	0	4,000	4,600
Transfer to Reserves 004		6,700	0	32,000	31,000	0	0
Cash Expenditures		2,744,884	2,898,110	2,863,892	2,920,470	3,013,179	3,072,043
Transfers Out		6,700	0	32,000	31,000	0	0
Total Expenditures & Transfers Projected		2,751,584	2,898,110	2,895,892	2,951,470	3,013,179	3,072,043
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		\$ 192	\$ 975	\$ 494	\$ 832	\$ 162	\$ 83

POLICE DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 96%						
Actual Revenue Dedicated to O&M	98.7%	99.0%	97.7%	97.7%	97.8%	97.9%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	1.1%	2.3%	1.2%	1.2%	2.3%	2.3%
Revenue Dedicated to Personnel Costs will not exceed 86%						
Actual Revenue Dedicated to Personnel Costs	87.9%	88.9%	87.5%	87.5%	87.6%	87.7%
O&M Costs per Capita will not exceed \$275	\$274	\$286				
O&M Cost per Service Call will not exceed \$250	\$217	\$227				
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 (not including additional students)	9,919	9,919				
Number of Service Calls Estimated	12,500	12,500				
Number of Sworn Officers Including Chief	20	20				
Reserves Balance October 2019	\$672,261	\$634,261	\$666,261	\$697,261	\$693,261	\$688,661
Reserves to Cover 90 days O&M Costs	\$669,423	\$698,575	\$697,535	\$711,486	\$725,715	\$740,230

POLICE DEPARTMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
001-012-4-311-11	P.Tax-Police	133,473.07	136,286.02	105,659.87	140,000.00	145,309.00	
001-012-4-311-17	P.Tax-Crossing Guards	10,113.67	10,087.83	6,835.09	9,000.00	9,000.00	
001-012-4-312-11	R.Tax-Police	11,788.37	13,835.60	10,407.40	11,000.00	14,000.00	
001-012-4-312-17	R.Tax-Crossing Guards	807.83	941.09	707.91	750.00	1,000.00	
001-012-4-313-10	Sales Tax	1,585,389.27	1,581,979.59	811,622.34	1,550,000.00	1,586,800.00	
001-012-4-313-11	Public Safety Sales Tax						
001-012-4-315-10	State Income Tax	799,305.60	768,391.68	429,414.57	649,000.00	723,750.00	
001-012-4-321-11	Simplified Muni Telecom Tx	129,478.24	125,669.82	56,445.54	127,280.00	111,250.00	
001-012-4-321-50	License-Liquor Peddler Etc	16,176.80	17,038.00	16,413.00	16,000.00	16,000.00	
001-012-4-321-51	Video Gaming Revenue	104,340.93	108,948.42	60,740.26	105,000.00	120,000.00	
001-012-4-321-52	Pet Tags Only	210.00	220.00	100.00	200.00		No fee required/one time application
001-012-4-342-10	Misc Police	32,671.37	50,724.11	29,461.47	53,000.00	45,000.00	Includes Madison County Reimb for 911
001-012-4-342-39	DUI Fine Money	940.00	1,608.00	1,466.00	1,000.00	1,000.00	
001-012-4-342-40	Drug Seizure Rev-Federal						
001-012-4-342-41	Drug Seizure Rev-State	790.49	70.49	250.00			
001-012-4-342-44	Donations - Police Dept	2,150.00	2,075.00				
001-012-4-342-45	Overtime/Sro Reimbursement		59,692.20	35,648.06	71,546.00	72,976.00	
001-012-4-346-20	Gain on Sale of Asset						
001-012-4-351-10	Fines & Penalties Police	16,614.26	17,934.16	7,148.24	17,000.00	15,000.00	
001-012-4-351-12	Pet Impoundment Fees						
001-012-4-361-51	Int-Drug Seizure-Federal						
001-012-4-361-52	Int-Drug Seizure-State						
001-012-4-371-15	Grants		1,815.00		1,000.00		
001-012-4-381-21	Transfer from City Prop Reserves	-	210,000.00			38,000.00	Capital Reimbursement
001-012-4-381-22	Transfer from Business District A		100,000.00				
TOTAL REVENUE		2,844,249.90	3,207,317.01	1,572,319.75	2,751,776.00	2,899,085.00	
001-012-5-110-00	Regular Salaries	1,989,330.34	2,092,913.11	933,408.10	\$2,068,474.00	\$2,157,000.00	see personnel sheet no DC for Detail
001-012-5-110-10	Salaries-SRO Reimbursable						
001-012-5-110-17	Salaries-Crossing Guards	8,760.00	9,035.00	2,760.00	9,000.00	9,000.00	
001-012-5-120-00	Overtime	97,811.53	72,762.49	33,996.23	88,000.00	83,000.00	
001-012-5-120-10	Overtime-School Reimbursed						
001-012-5-120-11	Overtime-Races Reimbursed						
001-012-5-130-00	Benefits - Health & Life	250,374.65	239,223.32	108,559.08	240,600.00	295,000.00	* actual current rates and renewal est \$7,000
001-012-5-131-00	Benefits - Other						
001-012-5-131-10	Cleaning Allowance	11,650.00			11,750.00		Included in regular salaries
001-012-5-150-02	Benefit Police Pension						
001-012-5-160-00	Unemployment Ins						
001-012-5-170-00	Salary/Car Allowance						
001-012-5-180-00	Spec Proj/Community Serv						
001-012-5-220-00	Legal / Attorney Fees	15,390.93	35,065.96	14,529.32	20,000.00	20,000.00	
001-012-5-240-00	Training And Travel	14,369.71	28,517.11	9,726.78	18,000.00	22,830.00	* add'l mandates/decreased reimb from state
001-012-5-260-00	Waste Removal						
001-012-5-310-00	Telephone / Communications	16,126.76	10,128.06	5,215.23	15,420.00	13,260.00	
001-012-5-320-00	Postage	368.95	586.93	294.33	850.00	850.00	
001-012-5-330-00	Utilities	15,708.93	14,943.54	7,580.10	17,420.00	15,900.00	
001-012-5-340-00	Rentals And Leases	6,799.51	3,240.82	184.37	1,020.00	1,020.00	
001-012-5-350-00	Insurance	10,900.18	6,199.20	1,234.75	5,500.00	5,500.00	
001-012-5-360-00	Equipment Maint And Repair	4,249.34	8,814.89	5,411.81	5,000.00	7,400.00	
001-012-5-360-10	Vehicle Maint/Repair	11,493.78	14,161.55	7,375.54	15,600.00	17,100.00	
001-012-5-370-00	Transportation Reimburse						
001-012-5-380-00	Building Maintenance	5,917.75	1,914.23		3,000.00	3,000.00	
001-012-5-390-00	Other Contractual Services	49,966.89	27,735.37	6,505.54	23,000.00	20,000.00	
001-012-5-390-21	Police & Fire Commission	375.00	2,230.00	375.00	2,300.00	1,000.00	
001-012-5-390-50	Contractual/Technological	10,775.64	11,275.45	46,563.46	35,400.00	17,200.00	
001-012-5-391-00	Technological IT	43,467.63	39,735.35	22,367.45	44,000.00	47,000.00	
001-012-5-390-89	Animal Shelter/Impoundment	25.00	116.00		150.00	150.00	
001-012-5-410-00	Office Supplies	199.49	560.58	434.07	1,000.00	1,500.00	
001-012-5-420-00	Fuels For Vehicles/Equip	37,265.42	37,809.14	20,487.53	44,000.00	42,000.00	
001-012-5-430-00	Operating Supplies	8,992.59	9,544.03	5,442.15	12,000.00	12,500.00	
001-012-5-440-00	Safety & Uniform Supplies	17,481.52	21,109.63	9,144.03	20,400.00	20,700.00	
001-012-5-450-00	Main/Repair Supplies	153.89	228.97	32.13	500.00	500.00	
001-012-5-460-00	Vehicle Maint Supplies	857.89	232.95	187.44	1,000.00	1,000.00	
001-012-5-470-00	Minor Equipment	13,692.59	22,701.35	920.99	11,500.00	18,700.00	equipment for new cars/2 citywide camera
001-012-5-470-15	Emergency Mgt Agency						
001-012-5-510-00	Land			3,986.06	-	-	
001-012-5-520-00	Buildings & Structures						
001-012-5-530-00	Equipment				30,000.00	65,000.00	1 New Patrol/Energov
001-012-5-550-00	Other Capital Improvements			129,495.28			
001-012-5-590-00	Reimbursable Expenses						
001-012-5-595-00	Depreciation Expenses	161,711.30	159,851.80				
001-012-5-564-00	Amortization Expense	190.00	162.86				
001-012-5-730-48	Trans To City Prop/Equip/Reserves	100,000.00			6,700.00		
001-012-5-810-00	Bad Debt						
TOTAL EXPENSES		2,904,407.21	2,870,799.69	1,376,216.77	2,751,584.00	\$2,898,110.00	
REVENUE OVER EXPENSES		(60,157.31)	336,517.32	196,102.98	192.00	975.00	

City of Highland, Illinois
 Police Department
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Energov Licensing Software	30,000				
Vehicle Replacement	35,000	35,000	35,000	70,000	70,000
Total Equipment Account #530	65,000	35,000	35,000	70,000	70,000
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	65,000	35,000	35,000	70,000	70,000
 ADA Accessibility Future Costs					
		37,700			
		new building in plans to address ADA issues			

Ambulance						
	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Property / Replacement Tax	\$ 482,000	\$ 499,863	\$ 504,862	\$ 509,910	\$ 515,009	\$ 520,159
Charges for Services	1,750,000	1,850,000	1,896,250	1,943,656	1,992,248	2,042,054
Intergovernmental Taxes	318,966	340,351	347,158	354,101	361,183	368,407
Misc Revenues	15,200	1,600	(9,384)	(9,478)	(9,573)	(9,668)
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	2,566,166	2,691,814	2,738,886	2,798,190	2,858,868	2,920,952
Revenue Allocation:						
Operating & Maintenance Alloca	85%	2,181,241	2,288,042	2,328,053	2,378,461	2,430,037
Capital Expenditures Allocation	10%	256,617	269,181	273,889	279,819	285,887
Cash Reserve & Equip Repl Alloc	5%	128,308	134,591	136,944	139,909	146,048
Operating & Maintenance:						
Personnel		1,487,012	1,495,500	1,532,888	1,571,210	1,610,490
Professional		56,650	51,483	52,770	54,089	55,442
Contractual		137,400	132,800	118,120	121,073	124,100
Supplies		102,000	97,700	100,143	127,646	113,837
Bad Debt / Non Billable Writeoffs		710,000	739,000	757,475	776,412	795,822
Total O&M Projected		2,493,062	2,516,483	2,561,395	2,650,430	2,699,691
Capital Projection		157,210	89,060	129,985	91,560	138,100
Capital Reserve Transfer In from 004		0	0	0	0	0
Transfer to Reserves 004		\$ 13,000	\$ 86,000	\$ 47,000	\$ 56,000	\$ 21,000
Total Capital Projected		\$ 170,210	\$ 89,060	\$ 176,985	\$ 147,560	\$ 159,100
Cash Expenditures		2,650,272	2,605,543	2,691,380	2,741,990	2,837,791
Transfers Out		13,000	86,000	47,000	56,000	21,000
Total Expenditures & Transfers Projected		2,663,272	2,691,543	2,738,380	2,797,990	2,920,683
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
		\$ (97,106)	\$ 271	\$ 506	\$ 200	\$ 77

AMBULANCE DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%						
Actual Revenue Dedicated to O&M		69.5%	66.0%	65.9%	67.0%	66.6%
Revenue Dedicated to Capital will not exceed 10%						
Actual Revenue Dedicated to Capital		6.1%	3.3%	4.7%	3.3%	4.8%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel		57.9%	55.6%	56.0%	56.2%	56.3%
Net Revenue per Service Call will Exceed \$370						
Number of Service Calls (including transfers)		\$501	\$522			
		2,711	2,779			
Estimated Net Collection Rate						
		82%				
Highland - Per Capita						
Cost of Taxes Per Call - Highland		\$ 9,919	\$ 9,919			
Highland - Number of Calls	Estimated	2,108	2,108			
Grantfork FD - Per Capita						
Cost of Taxes Per Call - Grantfork FD		\$ 1,000	\$ 1,000			
Grantfork FD - Number of Calls	Estimated	43	43			
Highland Pierron FD - Per Capita						
Cost of Taxes Per Call - Highland Pierron FD		\$ 8,500	\$ 8,500			
Highland Pierron FD - Number of C	Estimated	272	272			
St. Jacob FD - Per Capita						
Cost of Taxes Per Call - St. Jacob FD		\$ 2,273	\$ 2,273			
St. Jacob FD - Number of Calls	Estimated	123	123			
St. Rose FD - Per Capita						
Cost of Taxes Per Call - St. Rose FD		\$ 1,700	\$ 1,700			
St. Rose FD - Number of Calls	Estimated	60	60			
Marine FD - Per Capita						
Cost of Taxes Per Call - Marine FD		\$ 5,000	\$ 5,000			
Marine FD - Number of Calls	Estimated	173	173			
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only						
		\$ 48.59	\$ 50.39			
Reserves Balance October 2019		\$261	\$86,261	\$133,261	\$189,261	\$210,261
Reserves to Cover 90 days O&M Costs (without writeoffs)		\$439,659	\$438,283	\$444,802	\$462,087	\$478,964

AMBULANCE

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6months 10/31/2019				
401-000-4-311-10	Property Tax-General	444,672.12	454,163.47	351,865.78		469,000.00	484,363.00	
401-000-4-312-10	Replacement Tax-General	13,942.59	16,345.16	12,295.13		13,000.00	15,500.00	
401-000-4-346-20	Gain On Sale Of Assets	8,179.00	12,469.00					
401-000-4-349-10	Charges For Ambulance Serv	1,388,944.27	1,704,618.94	957,997.10		1,750,000.00	1,850,000.00	
401-000-4-349-20	C. Pymt-Hpfd	109,487.00	129,428.00	129,428.00		129,428.00	133,815.00	
401-000-4-349-30	C. Pymt-Grantfork Fire Dis	24,634.00	27,180.00	27,180.00		27,180.00	29,858.00	
401-000-4-349-34	C. Pymt-St. Jacob Fd	46,738.00	56,747.00	56,747.00		56,747.00	61,917.00	
401-000-4-349-35	C. Pymt-St.Rose Fire Dist	25,784.00	28,214.00	28,214.00		28,214.00	31,711.00	
401-000-4-349-36	C. Pymt-Marine Fire Dist	75,029.00	77,397.00	77,397.00		77,397.00	83,050.00	
401-000-4-349-45	Training Fees	30.00	29.10	844.00		1,000.00	1,000.00	
401-000-4-361-10	Interest Income	1,021.43	616.68	(1,393.22)		1,000.00	-	based on billing cash flow
401-000-4-371-10	Misc Revenue	5,422.94	6,172.54	701.00		14,500.00	2,000.00	
401-000-4-371-20	Credit Card Collection Fees	(827.95)	(1,373.08)	(784.07)		(1,300.00)	(1,400.00)	
401-000-4-371-40	Donations		1,328.36					
401-000-4-371-90	Overpayments							
401-000-4-381-21	From City Prop/Eq/Reserves	150,000.00	187,000.00					
TOTAL REVENUE		2,293,056.40	2,700,336.17	1,640,491.72		2,566,166.00	2,691,814.00	
401-401-5-110-00	Regular Salaries	1,084,035.59	1,024,668.77	478,143.04		1,178,512.00	1,100,000.00	
401-401-5-120-00	Overtime	254,026.23	408,494.24	157,338.91		180,000.00	225,000.00	
401-401-5-130-00	Benefits - Health & Life	120,491.30	124,291.46	58,148.54		128,000.00	170,000.00	
401-401-5-131-00	Benefits - Other							
401-401-5-131-10	Cleaning Allowance							
401-401-5-150-00	Retirement							
401-401-5-160-00	Unemployment Ins					500.00	500.00	
401-401-5-220-00	Legal / Attorney Fees	2,402.61	37,854.36	1,303.70		5,000.00	4,000.00	
401-401-5-240-00	Training And Travel	5,634.44	6,075.00	1,761.81		10,000.00	5,000.00	
401-401-5-250-00	Admin Exp To General Admin	40,032.00	40,836.00	20,826.00		41,650.00	42,483.00	
401-401-5-260-00	Waste Removal	67.50	32.75	7.75		500.00	200.00	
401-401-5-310-00	Telephone / Communications	5,191.19	3,914.60	2,390.61		4,500.00	4,700.00	
401-401-5-320-00	Postage	1,590.47	2,830.21	951.95		2,500.00	2,500.00	
401-401-5-330-00	Utilities	293.38	373.63	124.32		300.00	300.00	
401-401-5-340-00	Rentals And Leases	25,716.57	25,452.49	12,927.41		25,000.00	25,000.00	
401-401-5-350-00	Insurance	8,765.00	2,524.00	638.75		3,500.00	3,000.00	
401-401-5-360-00	Equipment Maint And Repair		980.62	1,146.60		3,000.00	3,000.00	
401-401-5-360-10	Vehicle Maint/Repair	54,753.86	40,534.90	16,734.37		25,000.00	25,000.00	
401-401-5-370-00	Transportation Reimburse					100.00	100.00	
401-401-5-390-00	Other Contractual Services	63,933.81	124,846.13	12,888.94		45,000.00	40,000.00	
401-401-5-390-24	Collection Agency Fees	382.17	148.46			1,000.00	1,000.00	
401-401-5-390-25	Overpayments	551.01	(313.41)			1,000.00	1,000.00	
401-401-5-390-50	Contractual/Technological	2,571.12	2,669.24	2,148.39		3,000.00	4,000.00	
401-401-5-391-00	Technological IT	19,899.00	20,199.00	11,187.49		23,000.00	23,000.00	
401-401-5-410-00	Office Supplies	419.88	668.26	536.25		1,000.00	1,200.00	
401-401-5-420-00	Fuels For Vehicles/Equip	25,003.60	27,675.71	14,849.44		30,000.00	30,000.00	
401-401-5-430-00	Operating Supplies	28,149.02	42,780.28	17,084.74		30,000.00	30,000.00	
401-401-5-440-00	Safety & Uniform Supplies	10,696.17	14,308.92	5,953.61		15,000.00	14,000.00	
401-401-5-450-00	Maint/Repair Supplies	1,090.65	63.24	9.99		1,500.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	3,995.29	3,332.23	6,507.72		4,500.00	6,000.00	
401-401-5-470-00	Minor Equipment	16,105.05	11,624.38	295.00		20,000.00	15,000.00	
401-401-5-510-00	Land			1,328.69				
401-401-5-520-00	Buildings & Structures						-	
401-401-5-530-00	Equipment			51,559.67		157,210.00	89,060.00	
401-401-5-550-00	Other Capital Improvements			17,151.67			-	
401-401-5-595-00	Depreciation Expenses	80,018.79	97,152.83					
401-401-5-620-00	Interest Payments		4,709.86					
401-401-5-730-48	Trans To City Prop/Eq/Reserves					13,000.00	86,000.00	
401-401-5-810-00	Bad Debt	361,148.74	102,272.69	99,495.77		95,000.00	90,000.00	
401-401-5-810-10	Non-Billable Write Offs	396,365.66	607,679.68	317,097.07		615,000.00	649,000.00	
TOTAL EXPENSES		2,613,330.10	2,778,680.53	1,310,538.20		2,663,272.00	2,691,543.00	
REVENUE OVER EXPENSES		(320,273.70)	(78,344.36)	329,953.52		(97,106.00)	271.00	

City of Highland, Illinois
 Ambulance
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Ambulance Replacement 2001 Int'l Lease	51,560	51,560	51,560		
Ambulance Replacement 2013 Int'l		40,000	40,000	40,000	40,000
Ambulance Replacement 2006 Ford				57,500	57,500
Ambulance Chassis Replacement 2014 Ford					45,000
Cardiac Monitors (1 per year as indicated)	37,500	38,425		40,600	
Total Equipment Account #530	89,060	129,985	91,560	138,100	142,500
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	89,060	129,985	91,560	138,100	142,500

FIRE DEPARTMENT

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Property / Replacement Tax	\$ 151,500	\$ 158,309	\$ 159,892	\$ 161,491	\$ 163,106	\$ 164,737
Sales Tax	75,000	76,350	77,877	79,435	81,023	82,644
Income Tax	15,000	16,250	16,575	16,907	17,245	17,590
Foreign Fire Insurance	20,000	26,000	26,520	27,050	27,591	28,143
Misc Revenues	101,000	45,000	25,000	25,000	25,000	25,000
Transfer from General Admin						
Transfer from City Prop Eq Reserve	29,000	0				
Total Revenues Projected	391,500	321,909	305,864	309,882	313,965	318,113
Revenue Allocation:						
Operating & Maintenance Allocation	85%	332,775	273,623	259,984	263,400	270,396
Capital Expenditures Allocation	10%	39,150	32,191	30,586	30,988	31,811
Cash Reserve & Equip Repl Allocation	5%	19,575	16,095	15,293	15,494	15,906
Operating & Maintenance:						
Personnel	126,000	114,800	123,700	135,500	150,200	150,200
Professional	8,400	6,000	6,120	6,242	6,367	6,495
Contractual	114,650	115,850	118,167	120,530	122,941	125,400
Supplies	24,500	66,500	87,830	89,587	91,378	93,206
Total O&M Projected	273,550	303,150	335,817	351,859	370,887	375,300
Capital Projection	117,000	15,000	0	0	0	0
Transfer to Reserves 004	0	0	0	0	0	0
Cash Expenditures	390,550	318,150	335,817	351,859	370,887	375,300
Transfers Out	0	0	0	0	0	0
Total Expenditures & Transfers Projected	390,550	318,150	335,817	351,859	370,887	375,300

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 950	\$ 3,759	\$ (29,953)	\$ (41,977)	\$ (56,921)	\$ (57,187)
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Addressed in the Budget Goals

Cost of Fire Protection Service per capita	\$ 39.37	\$ 32.07				
Population estimate	9,919	9,919				
	2018	2019				
# of Responses per Year	179	202				
# of Structure Fires	6	11				
Vehicle Fires	2	2				
False Alarms	35	40				
Misc	136	149				
Cost of Response per yr	\$ 1,528.21	\$ 1,500.74				
Reserves Balance October 2019	\$102,937	\$102,937	\$102,937	\$102,937	\$102,937	\$102,937
Reserves to Cover 90 days O&M Costs	\$67,451	\$74,749	\$82,804	\$86,760	\$91,451	\$92,540

FIRE DEPARTMENT

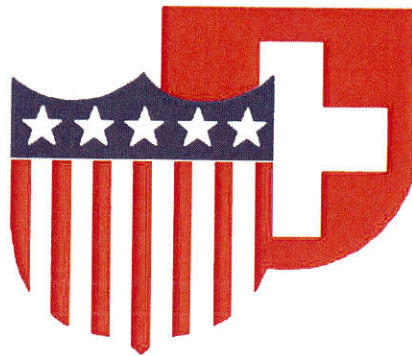
Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months 10/31/19				
001-014-4-311-12	P.Tax-Fire	133,473.07	136,286.02	105,659.87		140,000.00	145,309.00	
001-014-4-312-12	R.Tax-Fire	12,326.91	14,463.00	10,879.33		11,500.00	13,000.00	
001-014-4-313-10	Sales Tax	73,698.75	76,108.99	39,047.13		75,000.00	76,350.00	
001-014-4-313-11	Public Safety Sales Tax							
001-014-4-315-10	State Income Tax	50,230.61	17,252.33	9,641.44		15,000.00	16,250.00	
001-014-4-321-11	Simplified Muni Telecom Tx							
001-014-4-321-30	Foreign Fire Insurance	23,371.72	23,673.78	26,027.66		20,000.00	26,000.00	
001-014-4-342-11	Misc Fire	13,455.00	1,688.50			76,000.00	20,000.00	Surplus truck proceeds
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	24,996.00	12,498.00		25,000.00	25,000.00	
001-014-4-371-15	Grants							
001-014-4-371-40	Donations							
001-014-4-381-21	From City Prop/Eq/Reserves		90,000.00			29,000.00		
TOTAL REVENUE		331,552.06	384,468.62	203,753.43		391,500.00	321,909.00	
001-014-5-110-00	Regular Salaries	87,725.20	76,033.87	34,157.97		115,500.00	110,000.00	
001-014-5-120-00	Overtime	8,768.53				5,000.00	1,000.00	
001-014-5-130-00	Benefits - Health & Life	1,285.44	2,529.82	1,438.82		5,000.00	3,000.00	
001-014-5-131-00	Benefits - Other							
001-014-5-140-00	Benefit Social Sec/Medicare	248.21	188.21	55.87		500.00	500.00	
001-014-5-150-00	Retirement	815.26	255.82	68.80			300.00	
001-014-5-160-00	Unemployment Ins							
001-014-5-220-00	Legal / Attorney Fees	196.06	1,214.76	466.55		1,000.00	1,000.00	
001-014-5-240-00	Training And Travel	2,760.74	747.42	525.00		6,000.00	5,000.00	
001-014-5-240-13	Admin fee to CD-Assist	1,200.00	1,400.00			1,400.00		Procedural Change/now performed by Fire Ca
001-014-5-260-00	Waste Removal		6.00	10.00				
001-014-5-310-00	Telephone / Communications	2,626.77	1,641.64	247.31		2,400.00	600.00	
001-014-5-320-00	Postage	26.96	142.04			50.00	50.00	
001-014-5-330-00	Utilities	18,209.32	21,059.96	8,323.80		16,000.00	17,000.00	
001-014-5-350-00	Insurance	14,310.52	13,683.77	2,960.25		13,500.00	14,000.00	newer vehicles insured
001-014-5-360-00	Equipment Maint And Repair	4,712.87	4,994.00	1,719.79		7,000.00	6,000.00	
001-014-5-360-10	Vehicle Maint/Repair	17,192.54	29,372.08	9,661.81		17,000.00	18,000.00	
001-014-5-370-00	Transportation Reimburse					200.00	200.00	
001-014-5-380-00	Building Maintenance	6,161.04	6,260.72	4,826.64		7,500.00	6,000.00	
001-014-5-390-00	Other Contractual Services	40,239.19	42,737.92	21,717.83		40,000.00	42,000.00	
001-014-5-390-50	Contractual/Technological	1,567.49	6,696.14	3,008.30		5,000.00	6,000.00	
001-014-5-391-00	Technological IT	2,844.00	2,864.00	1,606.98		6,000.00	6,000.00	
001-014-5-420-00	Fuels For Vehicles/Equip	2,206.94	1,854.01	1,302.03		6,000.00	5,000.00	
001-014-5-430-00	Operating Supplies	2,914.28	12,926.49	3,930.93		4,000.00	6,000.00	
001-014-5-440-00	Safety & Uniform Supplies	1,647.29	11,693.02	10,218.95		5,000.00	22,000.00	5 new sets of bunker gear
001-014-5-450-00	Maint/Repair Supplies	916.87	2,882.16	314.97		500.00	500.00	
001-014-5-460-00	Vehicle Maint Supplies	345.55	2,317.68	1,602.13		1,000.00	3,000.00	
001-014-5-470-00	Minor Equipment	12,221.97	17,093.63	7,948.25		8,000.00	30,000.00	Turnout gear and hose
001-014-5-490-00	Generat.Fuel/Chemical Sup							
001-014-5-505-00	Engineering for Capital							
001-014-5-520-00	Buildings & Structures							
001-014-5-530-00	Equipment					117,000.00	15,000.00	
001-014-5-550-00	Other Capital Improvements			17,151.68				
001-014-5-595-00	Depreciation Expenses	38,838.34	40,713.81					
001-014-5-730-48	Trans to City Prop/Eq/Reserves	30,000.00						
TOTAL EXPENSES		299,981.38	301,308.97	133,264.66		390,550.00	318,150.00	
REVENUE OVER EXPENSES		31,570.68	83,159.65	70,488.77		950.00	3,759.00	

City of Highland, Illinois
 Fire Department
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Gear Extractor	15,000				
Total Equipment Account #530	15,000	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	15,000	0	0	0	0

CITY OF HIGHLAND



PARKS AND RECREATION

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



HIGHLAND

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

Mark Rosen, Director of Parks & Recreation

Budget Highlights and Goals – Parks & Recreation 2020-2021

Mission statement; “*to provide and protect our parks, recreation and cultural opportunities for the enjoyment and education of present and future generations.*” We take this statement serious and realize that the work we produce ultimately reflects on the city as a whole.

Below are major accomplishments completed in 2019.

- Welcomed over 100 different athletic teams and their guests from other communities to Glik Park.
- Officially opened Daley Discovery Playground.
- Installed new restroom at Silver Lake Park.
- Installed multiple Silver Lake Watershed projects under the 319 Grant.
- Completed the Outdoor Pool Audit.
- Completed making repairs to the water slide in the KRC.
- Installed a new HVAC system at the WCC.
- Over 130,000 guests used the Korte Recreation Center

2020-2021 Budget Goals

Critical Measures

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

- KRC – Maintain an average 14 FTE/week.
- KRC – increase the member/revenue
- Parks & Programs – Maintain an average of 8 FTE/week
- Pool – Sustain the pool operations

2020 Major Initiatives

- Make ADA upgrades per ADA master plan as permitted.
- Hire a “Special Event” manager to be groomed for Nancy’s retirement.

Outdoor Pool

- Address the “low hanging” projects for the Outdoor Pool - +/- \$65,000
 - Replace steps leading to basement
 - Raise or replace sunken deck surrounding the pool and foundation

Parks & Programs

- Repair/replace parking lot retaining walls at Silver Lake Park - \$25,000
- Complete Daley Discovery Playground - \$75,000
 - Dual Zip Lines
 - Disc Swing
 - Surfacing
- Increase fitness related programs/events to assist in retaining KRC members and generate revenue for Parks & Programs.
- Complete re-establishing the peninsula in Silver Lake as part of the 319 Grant.
- Replace WCC gymnasium ceiling tile - \$85,000
- Complete an updated Silver Lake, Silver Lake Watershed Comprehensive Plan to set Highland up for better funding opportunities - \$75,000
- Replace vegetation around Fountain with solid surface - \$15,000

Korte Recreation Center

- Paint the exterior of the west elevation - \$14,000
- Make routine repairs as needed.
- Develop a fitness equipment replacement schedule.
- Explore partnering with assisted living centers to increase fitness awareness and revenue possibilities.

KORTE REC CENTER

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Daily Admission	\$ 118,000	\$ 118,000	\$ 121,540	\$ 125,186	\$ 128,942	\$ 132,810
Passes	465,500	465,800	475,116	484,618	494,311	504,197
Concessions / Vending	21,000	19,000	19,380	19,768	20,163	20,566
Facility Rental	8,000	7,000	7,140	7,283	7,428	7,577
League / Program Registration	55,000	55,000	56,650	58,350	60,100	61,903
Party Packages	69,000	69,000	70,380	71,788	73,223	74,688
Sales - Contracted Trainers	14,000	12,000	12,240	12,485	12,734	12,989
Administration Fees	33,000	33,000	33,660	34,333	35,020	35,720
Misc Revenues	25,300	27,700	28,254	28,819	29,395	29,983
Operating Transfer In	-	-	-	-	-	-
Total Revenues Projected	\$ 808,800	\$ 806,500	\$ 824,360	\$ 842,629	\$ 861,317	\$ 880,434

Revenue Allocation:							
Operating & Maintenance Allocation	85%	687,480	685,525	700,706	716,235	732,119	748,369
Capital Expenditures Allocation	10%	80,880	80,650	82,436	84,263	86,132	88,043
Cash Reserve & Equip Repl Allocation	5%	40,440	40,325	41,218	42,131	43,066	44,022

Operating & Maintenance:						
Personnel	\$ 417,700	\$ 426,500	\$ 451,500	\$ 476,500	\$ 501,500	\$ 526,500
Professional	1,600	1,600	1,632	1,665	1,698	1,732
Contractual	288,050	274,505	279,995	285,595	291,307	297,133
Supplies	77,400	101,400	103,428	105,497	107,606	109,759
Total O&M Projected	784,750	804,005	836,555	869,256	902,111	935,124

Capital Projection	0	0	0	60,000	150,000	75,000
Capital Reserve Transfer In Remainder Debt Payment	0	0	100,000	100,000	100,000	130,000
Capital Reserve Transfer in	0	0	0	0	91,000	0
Debt Service Transfer In	432,705	434,515	0	0	0	0
Debt Service Bond Payment	(432,705)	(434,515)	0	0	0	0
Transfer to Reserves 004	24,000	2,400	87,000	13,000	0	0

Cash Expenditures	1,217,455	1,238,520	836,555	929,256	1,052,111	1,010,124
Transfers Out	24,000	2,400	87,000	13,000	0	0
Total Expenditures & Transfers Projected	\$ 1,241,455	\$ 1,240,920	\$ 923,555	\$ 942,256	\$ 1,052,111	\$ 1,010,124

Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 50	\$ 95	\$ 805	\$ 373	\$ 206	\$ 310

KORTE REC CENTER'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	97.0%	99.7%	101.5%	103.2%	104.7%	106.2%
Revenue Dedicated to Personnel Costs will not exceed 56%						
Actual Revenue Dedicated to Personnel Costs	51.6%	52.9%	54.8%	56.5%	58.2%	59.8%
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member						
Actual Revenue per Member	\$303.38	\$302.06				
Actual O&M Cost per Member	\$294.35	\$301.13				
Members (Estimated)	2,666	2,670				
Reserves Balance October 2019	\$4,051	\$6,451	\$93,451	\$106,451	\$15,451	\$15,451
Reserves to Cover 90 days O&M Costs	\$193,500	\$198,248	\$206,274	\$214,337	\$222,438	\$230,578

Mark will evaluate maintenance needed and how much to set aside with possible future rate increases for next budget years

KORTE RECREATION CENTER

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months	10/31/19			
009-009-4-341-09	Admin Rev-Frm 016 & 503	33,000.00	33,000.00	16,500.00		33,000.00	33,000.00	
009-009-4-347-10	Daily Admission	116,844.06	118,500.53	49,807.81		118,000.00	118,000.00	
009-009-4-347-21	Rec Annual Passes	459,478.65	461,250.73	175,340.81		460,000.00	460,000.00	
009-009-4-347-22	Rec Value Card Passes	6,641.50	6,096.20	2,851.00		5,500.00	5,800.00	
009-009-4-347-40	Concessions	16,143.82	16,186.73	6,386.69		21,000.00	19,000.00	
009-009-4-347-77	Facility Rental	5,574.50	6,741.00	1,579.00		8,000.00	7,000.00	
009-009-4-347-78	League/Prog.Registration \$	51,833.56	53,341.66	25,224.63		55,000.00	55,000.00	
009-009-4-347-79	Rec Party Packages	67,042.00	76,015.50	24,168.00		69,000.00	69,000.00	
009-009-4-347-80	Child Care Fees	5,732.26	3,764.00	1,632.00		5,600.00	5,000.00	
009-009-4-347-85	Sales-Soda Vending Machine	7,817.59	4,421.05	4,826.00		5,000.00	5,000.00	
009-009-4-347-86	Sales-Retail					200.00	200.00	
009-009-4-347-87	Sales-Contracted Trainers	14,204.29	11,241.17	2,070.00		14,000.00	12,000.00	
009-009-4-347-88	Advertising Sales							
009-009-4-371-10	Misc Revenue	8,585.83	2,765.87	1,205.25		5,000.00	5,000.00	
009-009-4-371-14	Memorials / Bequests							
009-009-4-371-15	Grants							
009-009-4-371-20	Credit Card Discounts/Fees	(7,025.71)	(7,053.57)	(3,372.29)		(7,500.00)	(7,500.00)	
009-009-4-371-40	Donations	1.00						
009-009-4-371-50	Comm Foundation Contribut.	10,700.00	22,750.00	20,900.00		17,000.00	20,000.00	
009-009-4-381-10	From General Admin Fund	434,500.00	434,500.00	432,705.00		432,705.00	434,515.00	
009-009-4-381-20	From Swim Pool Fund							
009-009-4-381-21	From City Prop/Eq/Reserves							
TOTAL REVENUE		1,231,073.35	1,243,520.87	761,823.90		1,241,505.00	1,241,015.00	
009-009-5-110-00	Regular Salaries	390,036.07	397,176.63	179,334.42		407,500.00	410,000.00	monitoring Full time equivalents to control cost
009-009-5-120-00	Overtime	1,021.10	(1,134.64)	(241.97)		1,200.00	1,500.00	
009-009-5-130-00	Benefits - Health & Life	13,150.48	20,658.09	5,541.90		9,000.00	15,000.00	
009-009-5-131-00	Benefits - Other							
009-009-5-140-00	Benefit Social Sec/Medicare	39.50						
009-009-5-150-00	Benefit IMRF							
009-009-5-160-00	Unemployment Ins							
009-009-5-220-00	Legal / Attorney Fees	2,084.73	1,018.10	388.64		800.00	800.00	
009-009-5-240-00	Training And Travel	505.00	1,400.02	1,613.90		800.00	800.00	
009-009-5-310-00	Telephone / Communications	4,894.79	3,636.31	1,282.35		3,500.00	3,500.00	
009-009-5-320-00	Postage	1,426.70	2,167.28	394.60		1,700.00	1,700.00	
009-009-5-330-00	Utilities	129,224.23	124,839.82	52,624.81		125,000.00	125,000.00	
009-009-5-340-00	Rentals And Leases	288.98	110.00			500.00	500.00	
009-009-5-350-00	Insurance	7,492.00	7,889.65	1,881.70		7,750.00	8,000.00	
009-009-5-360-00	Equipment Maint And Repair	592.20	69.48			28,000.00	8,500.00	Fire panel upgrade
009-009-5-360-10	Vehicle Maint/Repair	83.70	92.52	57.98			100.00	
009-009-5-380-00	Building Maintenance	3,500.00	13,687.21	5,342.35		23,000.00	19,000.00	
009-009-5-380-01	Custodial Services	22,224.00	20,372.00	12,964.00		22,500.00	22,500.00	
009-009-5-390-00	Other Contractual Services	80,687.23	55,001.19	74,440.37		52,000.00	53,000.00	
009-009-5-390-09	Contracted Trainers	12,886.74	10,025.98	2,212.06		11,500.00	11,000.00	
009-009-5-390-33	Marketing	7,427.71	4,051.82	345.00		2,100.00	2,100.00	
009-009-5-390-50	Contractual/Technological	967.34	1,994.35	2,075.94		1,500.00	7,000.00	
009-009-5-391-00	Technological IT	20,094.99	22,377.31	11,878.98		9,000.00	12,605.00	
009-009-5-410-00	Office Supplies	368.48		53.36		400.00	400.00	
009-009-5-420-00	Fuels For Vehicles/Equip							
009-009-5-430-00	Operating Supplies	36,993.21	38,362.45	13,132.30		34,000.00	32,000.00	
009-009-5-430-50	Retail/Concession Supplies	24,404.26	25,674.01	10,282.94		17,000.00	17,000.00	
009-009-5-440-00	Safety & Uniform Supplies	2,729.23	2,295.70	2,551.49		1,500.00	2,000.00	
009-009-5-450-00	Maint/Repair Supplies	9,096.66	10,813.66	5,112.36		8,000.00	12,000.00	
009-009-5-450-01	Custodial Supplies					1,000.00	1,000.00	
009-009-5-470-00	Minor Equipment	12,630.70	7,190.20	3,187.07		9,000.00	30,000.00	new fitness equipment
009-009-5-490-00	Generat.Fuel/Chemical Sup	3,427.54	8,854.20	1,102.64		6,500.00	7,000.00	
009-009-5-520-00	Buildings							
009-009-5-530-00	Equipment							
009-009-5-550-00	Other Capital Improvements			12,000.00				
009-009-5-595-00	Depreciation Expenses	335,662.59	358,678.16					
009-009-5-610-00	Principal Payments			420,000.00		420,000.00	430,000.00	
009-009-5-620-00	Interest Payments	24,111.88	18,800.83	8,190.00		12,705.00	4,515.00	
009-009-5-630-00	Other Debt Services	318.00	318.00	318.00				
009-009-5-640-00	Amortization							
009-009-5-730-48	Trans for City Prop/Eq/Reserves					24,000.00	2,400.00	
009-009-5-810-00	Bad Debt							
TOTAL EXPENSES		1,148,370.04	1,156,420.33	828,067.19		1,241,455.00	1,240,920.00	
REVENUE OVER EXPENSES		82,703.31	87,100.54	(66,243.29)		50.00	95.00	

City of Highland, Illinois
 Korte Recreation Center
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
HVAC Upgrades			60,000		
Total Equipment Account #530	0	0	60,000	0	0
Lines, Roads, Etc Account #540					
Repave parking lot				150,000	75,000
Total Lines, Roads, Etc Account #540	0	0	0	150,000	75,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	60,000	150,000	75,000
ADA Accessibility Future Costs		32,450			

PARKS AND PROGRAMS							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	
	Budget	2021	2022	2023	2024	2025	
Revenue							
Property / Replacement Tax	\$ 374,000	\$ 454,679	\$ 459,226	\$ 463,818	\$ 468,456	\$ 473,141	
Donations	38,500	40,000	40,000	40,000	40,000	40,000	
League Programs / Registration	28,000	33,000	33,660	34,333	35,020	35,720	
Concessions	34,000	27,000	27,540	28,091	28,653	29,226	
Duckblinds	31,000	33,000	33,660	34,333	35,020	35,720	
Misc Revenues	100,500	108,000	108,000	108,000	108,000	108,000	
Operating Transfer In	300,000	300,000	300,000	300,000	300,000	300,000	
Total Revenues Projected	906,000	995,679	1,002,086	1,008,575	1,015,149	1,021,807	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	770,100	846,327	851,773	857,289	862,876	868,536
Capital Expenditures Allocation	10%	90,600	99,568	100,209	100,858	101,515	102,181
Cash Reserve & Equip Repl Allocation	5%	45,300	49,784	50,104	50,429	50,757	51,090
Operating & Maintenance:							
Personnel	422,500	453,000	465,000	478,000	494,000	513,000	
Professional	31,250	31,500	32,130	32,773	33,428	34,097	
Contractual	206,950	266,339	271,666	277,099	282,641	288,294	
Supplies	164,100	164,300	167,586	170,938	174,356	177,844	
Total O&M Projected	824,800	915,139	936,382	958,809	984,426	1,013,234	
Capital Projection	81,000	75,000	141,000	125,000	105,000	50,000	
Capital Reserve Transfer Remaining Debt Transfer			100,000	100,000	100,000	70,000	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves 004	\$ -	\$ 5,500	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	
Cash Expenditures	905,800	990,139	1,077,382	1,083,809	1,089,426	1,063,234	
Transfers Out	0	5,500	24,000	24,000	24,000	24,000	
Total Expenditures & Transfers Projected	905,800	995,639	1,101,382	1,107,809	1,113,426	1,087,234	

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 200	\$ 40	\$ 704	\$ 766	\$ 1,723	\$ 4,573
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PARKS AND PROGRAM'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	91.0%	96.8%	93.4%	95.1%	97.0%	99.2%
Property Tax as a Percentage of Revenue will not exceed 45%						
Actual Property Tax / Revenue	38.4%	41.8%				
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	46.6%	47.9%	46.4%	47.4%	48.7%	50.2%
Reserves Balance October 2019	\$ 4,014	\$ 9,514	\$ 33,514	\$ 57,514	\$ 81,514	\$ 105,514
Reserves to Cover 90 days O&M Costs	\$ 203,375	\$ 225,651	\$ 230,889	\$ 236,419	\$ 242,735	\$ 249,839

PARKS, PROGRAMS, AND COMMUNITY BUILDING

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months	10/31/19			
009-016-4-311-53	Prop Tx-Playground & Rec	160,204.78	163,616.44	126,733.13	168,000.00	174,370.00		
009-016-4-311-54	Prop Tax-Community Bldg	133,473.07	136,286.02	105,659.87	140,000.00	145,309.00		
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	46,055.86	45,858.25	30,045.83	40,000.00	40,000.00		
009-016-4-311-58	Prop Tax-Comfort Station	15,172.23	19,992.55		-	36,000.00		
009-016-4-311-59	Prop Tax-Installment Contracts					30,000.00		
009-016-4-312-53	Repl Tax-Playground & Rec	13,404.03	15,717.77	11,823.21	12,500.00	13,500.00		
009-016-4-312-54	Repl Tax-Community Bldg	9,649.11	11,326.04	8,519.66	9,000.00	10,000.00		
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	3,216.36	3,780.85	2,844.03	3,000.00	3,500.00		
009-016-4-312-58	Repl Tax-Comfort Station	1,615.65	1,882.16	1,415.80	1,500.00	2,000.00		
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	29,143.50	30,875.15	18,547.95	31,000.00	33,000.00		
009-016-4-347-40	Concessions	24,757.28	22,382.18	12,907.16	34,000.00	27,000.00		
009-016-4-347-50	Weinheimer Trust Fund	24,293.00	21,051.00	10,231.00	21,500.00	21,500.00		
009-016-4-347-75	Admission Fees	70.80	1,550.00	346.80		1,500.00		
009-016-4-347-77	Facility Rental	8,896.75	9,613.50	6,992.25	13,000.00	21,000.00		Includes Senior Center Partial Rental
009-016-4-347-78	League/Prog.Registration \$	15,241.11	17,294.24	28,019.88	20,000.00	25,000.00		
009-016-4-347-85	Sales-Soda Vending Machine	3,391.27	1,734.00	574.00	3,000.00	3,000.00		
009-016-4-361-10	Interest Income	857.05	2,217.44	(1,049.58)	2,000.00	2,000.00		
009-016-4-371-10	Misc Revenue	121,347.88	5,492.11	10,842.48	20,000.00	20,000.00		
009-016-4-371-15	Grants	245,378.66	256,312.51		41,000.00	39,000.00		PEP Grant
009-016-4-371-41	Donation-Parks And Program	15,025.82	145,715.40	25,062.27	38,500.00	40,000.00		Foundation toward playground
009-016-4-371-66	Community Programs & Trips Rev	9,045.72	10,580.32	5,121.00	8,000.00	8,000.00		
009-016-4-381-05	From Swim Pool Fund CATV				-			
009-016-4-381-10	From General Admin Fund							
009-016-4-381-21	From City Prop/Eq/Reserves		270,000.00					
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		1,180,239.93	1,493,277.93	554,636.74	906,000.00	995,679.00		
009-016-5-110-00	Regular Salaries	381,382.01	377,170.58	171,473.29	373,500.00	385,000.00		Monitor Full time equivalents to control cost
009-016-5-120-00	Overtime	17,420.77	21,444.65	11,425.04	12,000.00	16,000.00		
009-016-5-130-00	Benefits - Health & Life	40,908.76	47,042.29	19,047.70	37,000.00	52,000.00		
009-016-5-131-00	Benefits - Other							
009-016-5-160-00	Unemployment Ins							
009-016-5-170-00	Salary/Car Allowance							
009-016-5-210-00	Auditing	250.00	250.00		250.00	500.00		
009-016-5-220-00	Legal / Attorney Fees	3,720.11	1,566.40	862.42	2,000.00	2,000.00		
009-016-5-230-00	Engineering / Consulting				2,000.00	2,000.00		
009-016-5-240-00	Training And Travel	163.00	740.25	1,112.50	1,000.00	1,000.00		
009-016-5-250-09	Admin Fees To KRC	26,004.00	26,004.00	13,002.00	26,000.00	26,000.00		
009-016-5-310-00	Telephone / Communications	5,172.28	3,761.58	1,935.67	5,200.00	5,200.00		
009-016-5-320-00	Postage	93.71	265.52	55.50	400.00	400.00		
009-016-5-330-00	Utilities	69,391.42	73,397.52	36,585.02	53,000.00	63,400.00		Includes Senior Center Utilities
009-016-5-340-00	Rentals And Leases	910.65	3,519.84	1,174.98	1,000.00	31,100.00		Includes Senior Center Leases
009-016-5-350-00	Insurance	12,525.74	10,349.26	1,994.32	8,250.00	9,000.00		
009-016-5-360-00	Equipment Maint And Repair	12,219.26	11,403.30	1,902.51	7,000.00	7,000.00		
009-016-5-360-10	Vehicle Maint/Repair	5,433.93	8,167.14	2,522.64	5,500.00	5,500.00		
009-016-5-370-00	Transportation Reimburse				100.00	100.00		
009-016-5-380-00	Building Maintenance		24,822.77		4,000.00	8,000.00		
009-016-5-390-00	Other Contractual Services	86,680.18	99,974.61	68,837.88	50,000.00	60,000.00		
009-016-5-390-09	Contracted Trainers							
009-016-5-390-22	Trees-Contracted Work	4,534.50	4,976.06	2,448.60	2,000.00	2,500.00		
009-016-5-390-33	Marketing	4,464.47	3,936.62	150.00	2,000.00	2,000.00		
009-016-5-390-50	Contractual/Technological	4,261.68	2,876.51	1,583.50	3,500.00	3,000.00		
009-016-5-390-57	Contractual Serv-Muni Band	39,124.94	39,107.98	32,667.22	40,000.00	40,000.00		
009-016-5-390-58	Peanut Butter & Jam Expense	3,756.84	4,257.69	3,883.49	4,500.00	4,500.00		
009-016-5-390-65	Services - Senior Citizens	2,415.03	3,139.97	1,451.07	2,500.00	2,500.00		
009-016-5-390-66	Community Program & Trips Exp	12,578.39	8,024.70	7,750.98	6,000.00	8,000.00		
009-016-5-391-00	Technological IT	11,660.82	11,989.70	6,339.00	12,000.00	14,139.00		
009-016-5-410-00	Office Supplies	145.48	677.90		600.00	600.00		
009-016-5-420-00	Fuels For Vehicles/Equip	23,303.29	25,966.81	15,508.67	21,500.00	22,000.00		
009-016-5-430-00	Operating Supplies	45,092.79	49,648.03	22,085.59	44,000.00	44,500.00		
009-016-5-430-22	Trees-Purchase&Supplies	185.93			1,000.00	1,000.00		
009-016-5-430-50	Retail/Concession Supplies	26,388.73	19,703.70	13,420.81	28,000.00	26,000.00		
009-016-5-440-00	Safety & Uniform Supplies	1,776.52	1,174.97	872.63	1,500.00	1,200.00		
009-016-5-450-00	Maint/Repair Supplies	21,624.85	20,705.93	18,746.93	21,000.00	21,000.00		
009-016-5-460-00	Vehicle Maint Supplies	3,546.96	1,474.22	1,517.47	1,000.00	1,000.00		
009-016-5-470-00	Minar Equipment	50,138.08	66,771.49	26,735.62	35,000.00	35,000.00		
009-016-5-490-00	Generat.Fuel/Chemical Sup	12,171.44	15,458.75	10,333.17	10,500.00	12,000.00		
009-016-5-505-00	Engineering For Capital			37,317.50	30,000.00	75,000.00		Silver Lake Study/Possible 319 Grant funding
009-016-5-510-00	Land			2,210.00		-		
009-016-5-520-00	Buildings & Structures			39,869.29	51,000.00	-		
009-016-5-530-00	Equipment			46,704.00		-		
009-016-5-550-00	Other Capital Improvements					-		
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					5,500.00		
009-016-5-810-00	Bad Debt							
TOTAL EXPENSES		929,446.56	989,770.74	623,526.01	905,800.00	995,639.00		
REVENUE OVER EXPENSES		250,793.37	503,507.19	(68,889.27)	200.00	40.00		

City of Highland, Illinois
Parks and Programs
20/21-24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	22/23	24/25
Engineering for Capital Account #505					
Silver Lake Clean Lake Study	75,000	0	0	0	0
Total Engineering for Capital Account #505	75,000	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Playground improvements				90,000	50,000
ADA Playground - Hoffmann		85,000			
Total Building Account #520	0	85,000	0	90,000	50,000
Equipment Account #530					
Replace Aging Equipment				15,000	
Total Equipment Account #530	0	0	0	15,000	0
Lines, Roads, Etc Account #540					
Repave Trails		20,000	95,000		0
Total Lines, Roads, Etc Account #540	0	20,000	95,000	0	0
Other Capital Improvements Account #550					
Comfort Station - Hoffman Park			30,000		
Comfort Station - Silver Lake Park		36,000			
Total Other Capital Improvements #550	0	36,000	30,000		
Total Capital Expenditures Projected	75,000	141,000	125,000	105,000	50,000
ADA Accessibility Future Costs		26,550			

SWIMMING POOL							
	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Revenue							
CATV Franchise Fee	\$ 82,000	\$ 75,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413	
Daily Admission	18,500	17,000	17,510	25,000	27,500	30,000	
Season Passes	16,700	17,000	17,510	25,000	27,500	30,000	
Lesson Fees	21,000	20,500	21,115	21,748	22,401	23,073	
Concessions	10,500	10,000	10,300	10,609	10,927	11,255	
Facility Rental	3,100	3,100	3,193	10,000	10,300	10,609	
Misc. Revenue	0	0	0	0	0	0	
Total Revenues Projected	\$ 151,800	\$ 142,600	\$ 146,878	\$ 171,925	\$ 180,583	\$ 189,350	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	129,030	121,210	124,846	146,136	153,495	160,948
Capital Expenditures Allocation	10%	15,180	14,260	14,688	17,192	18,058	18,935
Cash Reserve & Equip Repl Allocation	5%	7,590	7,130	7,344	8,596	9,029	9,468
Operating & Maintenance:							
Personnel	\$ 75,000	\$ 75,400	\$ 77,750	\$ 92,750	\$ 102,750	\$ 112,750	
Professional	9,000	9,000	9,270	9,548	9,835	10,130	
Contractual	26,725	31,675	32,625	33,604	34,612	35,650	
Supplies	25,900	26,400	27,192	28,008	28,848	29,713	
Total O&M Projected	\$ 136,625	\$ 142,475	\$ 146,837	\$ 163,910	\$ 176,045	\$ 188,244	
Capital Projection Expenditure	0	3,500,000	0	0	0	0	
Pool Financing Proceeds		3,500,000	0	0	0	0	
Transfer in for Debt Payment	0	0	235,000	235,000	235,000	235,000	
Pool Debt Payment			235,000	235,000	235,000	235,000	
Transfer to Reserves 004	15,000	0	0	8,000	4,500	1,000	
Cash Expenditures	136,625	3,642,475	146,837	163,910	176,045	188,244	
Transfers Out	15,000	0	0	8,000	4,500	1,000	
Total Expenditures & Transfers Projected	\$ 151,625	\$ 3,642,475	\$ 146,837	\$ 171,910	\$ 180,545	\$ 189,244	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 175	\$ 125	\$ 41	\$ 15	\$ 38	\$ 107	

SWIMMING POOL'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 90%							
Actual Revenue Dedicated to O&M	90.0%	99.9%	100.0%	95.3%	97.5%	99.4%	
Revenue Dedicated to Personnel Costs will not exceed 50%							
Actual Revenue Dedicated to Personnel Costs	49.4%	52.9%	52.9%	53.9%	56.9%	59.5%	
Operating Cost (Less Personnel) will not exceed \$700 per day							
Actual Operating Cost (Less Personnel)/Day	\$616.25	\$670.75	\$690.87	\$711.60	\$732.95	\$754.94	
Days Open	100	100	100	100	100	100	
Reserves Balance October 2019	\$200,052	\$200,052	\$200,052	\$208,052	\$212,552	\$213,552	
Reserves to Cover 90 days O&M Costs	\$33,688	\$35,131	\$36,206	\$40,416	\$43,408	\$46,416	

PARKS - OUTDOOR POOL

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months	10/31/19			
009-503-4-321-20	Catv Franchise	74,559.08	73,266.14	35,304.57		82,000.00	75,000.00	
009-503-4-347-10	Daily Admission	18,919.53	18,317.50	15,945.00		18,500.00	17,000.00	
009-503-4-347-20	Season Passes	16,644.00	16,670.00	17,065.00		16,700.00	17,000.00	
009-503-4-347-30	Lesson Fees	18,508.50	21,305.25	20,654.50		21,000.00	20,500.00	
009-503-4-347-40	Concessions	10,678.00	9,478.89	10,015.44		10,500.00	10,000.00	
009-503-4-347-77	Facility Rental	3,736.00	2,655.00	3,144.50		3,100.00	3,100.00	
009-503-4-371-10	Misc Revenue	95.00	265.00	11.07				
009-503-4-371-15	Grants							
009-503-4-371-16	Bond Proceeds						3,500,000.00	pool financing
009-503-4-381-21	From City Prop/Eq/Reserves	35,000.00						
TOTAL REVENUE		178,140.11	141,957.78	102,140.08		151,800.00	3,642,600.00	
009-503-5-110-00	Regular Salaries	71,563.85	70,292.85	61,288.57		73,500.00	73,000.00	Monitor Full time equivalents to control costs
009-503-5-120-00	Overtime							
009-503-5-130-00	Benefits - Health & Life	1,951.27	2,123.30	1,106.51		1,500.00	2,400.00	
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	1,213.56	2,221.16	1,464.52		2,000.00	2,000.00	
009-503-5-250-00	Admin Exp To General Admin							
009-503-5-250-09	Admin Fees To KRC	6,996.00	6,996.00	3,498.00		7,000.00	7,000.00	
009-503-5-310-00	Telephone / Communications	452.32	465.40	77.78		450.00	450.00	
009-503-5-320-00	Postage	68.45				75.00	75.00	
009-503-5-330-00	Utilities	10,209.49	10,327.95	4,597.39		9,500.00	8,000.00	
009-503-5-340-00	Rentals and Leases					100.00	100.00	
009-503-5-350-00	Insurance	1,998.59	2,103.25	528.98		2,500.00	2,250.00	
009-503-5-360-00	Equipment Maint And Repair					300.00	300.00	
009-503-5-370-00	Transportation Reimburse							
009-503-5-380-00	Building Maintenance					500.00	500.00	
009-503-5-390-00	Other Contractual Services	11,982.78	15,150.86	17,082.84		9,000.00	15,000.00	
009-503-5-390-33	Marketing	2,123.41	1,470.89	437.50		1,300.00	1,000.00	
009-503-5-390-50	Contractual/Technological		516.64			500.00	500.00	
009-503-5-391-00	Technological IT	5,685.00	5,719.00	3,160.00		2,500.00	3,500.00	
009-503-5-410-00	Office Supplies							
009-503-5-430-00	Operating Supplies	2,589.38	2,682.26	1,400.95		2,400.00	2,400.00	
009-503-5-430-50	Retail/Concession Supplies	7,178.64	7,414.15	7,408.14		8,000.00	8,000.00	
009-503-5-440-00	Safety & Uniform Supplies	1,586.61	1,761.32	1,246.62		1,800.00	1,800.00	
009-503-5-450-00	Maint/Repair Supplies	632.95	2,444.22	996.22		1,200.00	1,200.00	
009-503-5-470-00	Minor Equipment	3,160.03	5,171.03	82.95		3,000.00	3,000.00	
009-503-5-490-00	Generat Fuel/Chemical Sup	6,991.60	12,258.78	7,296.85		9,500.00	10,000.00	
009-503-5-520-00	Buildings & Structures							
009-503-5-530-00	Equipment							
009-503-5-550-00	Other Capital Improvements						3,500,000.00	New pool construction
009-503-5-595-00	Depreciation Expenses							
009-503-5-730-48	Trans To City Prop/Eq/Reserves					15,000.00		
009-503-5-730-49	Trans to Parks Prog							
009-503-5-730-50	Trans to KRC							
009-503-5-810-00	Bad Debt							
TOTAL EXPENSES		136,383.93	149,119.06	111,673.82		151,625.00	3,642,475.00	
REVENUE OVER EXPENSES		41,756.18	(7,161.28)	(9,533.74)		175.00	125.00	

CEMETERY

	FY 2019	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Grave Opening Fees	\$ 22,500	\$ 22,500	22,950	23,409	23,409	23,877
Interest Income (Cemetery Mgr Board)	6,000	10,000	10,200	10,404	10,404	10,612
Misc. Revenue	0	0	0	0	0	0
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 28,500	\$ 32,500	\$ 33,150	\$ 33,813	\$ 33,813	\$ 34,489
Revenue Allocation:						
Operating & Maintenance Allocation 85%	24,225	27,625	28,178	28,741	28,741	29,316
Capital Expenditures Allocation 10%	2,850	3,250	3,315	3,381	3,381	3,449
Cash Reserve & Equip Repl Allocation 5%	1,425	1,625	1,658	1,691	1,691	1,724
Operating & Maintenance:						
Personnel	\$ 16,100	\$ 17,700	\$ 18,054	\$ 18,415	\$ 18,415	\$ 18,783
Professional	0	0	0	0	0	0
Contractual	6,150	5,200	5,304	5,410	5,410	5,518
Supplies	6,225	9,525	9,716	9,910	9,910	10,108
Total O&M Projected	\$ 28,475	\$ 32,425	\$ 33,074	\$ 33,735	\$ 33,735	\$ 34,410
Capital Projection	0	0	200,000	0	0	0
Capital Reserve Transfer In from 004/Cem Board	0	0	200,000	0	0	0
Transfer to Reserves 004	0	0	0	0	0	0
Cash Expenditures	28,475	32,425	233,074	33,735	33,735	34,410
Transfers Out	0	0	0	0	0	0
Total Expenditures & Transfers Projected	\$ 28,475	\$ 32,425	\$ 233,074	\$ 33,735	\$ 33,735	\$ 34,410
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 25	\$ 75	\$ 77	\$ 78	\$ 78	\$ 80

CEMETERY'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 98%						
Actual Revenue Dedicated to O&M	99.9%	99.8%	99.8%	99.8%	99.8%	99.8%
Revenue Dedicated to Personnel Costs will not exceed 60%						
Actual Revenue Dedicated to Personnel Costs	56.5%	54.5%	54.5%	54.5%	54.5%	54.5%
Reserves Balance October 2019	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Reserves to Cover 90 days O&M Costs (Cemetery Board of Manager Funds could cover shortfalls)	\$7,021	\$7,995	\$8,155	\$8,318	\$8,318	\$8,485

PARKS - CEMETERY

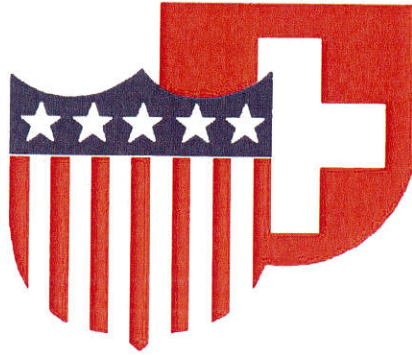
Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
009-715-4-345-10	Grave Opening Fees	19,150.00	22,000.00	8,500.00	22,500.00	22,500.00	
009-715-4-361-10	Interest Income						
009-715-4-371-10	Misc Revenue			2,800.00			Insurance Reimb current year
009-715-4-381-21	Trans from 004 Reserve						
009-715-4-381-35	Trans from Cem Land Repl						
009-715-4-381-37	Trans From General Admin						
009-715-4-381-39	Trans from Cem Brd of Mgrs Int	19,808.19	7,693.23		6,000.00	10,000.00	Investment earnings increase
TOTAL REVENUE		38,958.19	29,693.23	11,300.00	28,500.00	32,500.00	
009-715-5-110-00	Regular Salaries	13,482.01	15,631.47	12,719.88	14,000.00	15,500.00	
009-715-5-120-00	Overtime	1,320.02	980.25	703.82	600.00	600.00	
009-715-5-130-00	Benefits - Health, Life	1,617.02	1,637.29	791.01	1,500.00	1,600.00	
009-715-5-160-00	Unemployment Ins						
009-715-5-220-00	Legal / Attorney Fees						
009-715-5-230-00	Engineering and Consulting						
009-715-5-310-00	Telephone						
009-715-5-330-00	Utilities	1,918.05	1,590.75	963.25	1,000.00	1,100.00	
009-715-5-350-00	Insurance	574.67	569.33	58.50	500.00	500.00	
009-715-5-360-00	Equipment Maint / Repair		266.40	330.60	350.00	350.00	
009-715-5-360-10	Vehicle Maint/Repair	676.00		120.00	300.00	250.00	
009-715-5-380-00	Building Maintenance						
009-715-5-390-00	Other Contractual Services	5,452.32	1,255.00	3,500.00	4,000.00	3,000.00	
009-715-5-390-50	Contractual/Technological			450.00			
009-715-5-420-00	Fuels for Vehicles/Equip	105.19					
009-715-5-430-00	Operating Supplies	5,904.13	6,761.78	1,788.53	3,500.00	3,500.00	
009-715-5-430-22	Tress-Purchase&Supplies						
009-715-5-440-00	Uniforms/Safety Equip	132.84	164.69	(39.65)	75.00	75.00	
009-715-5-450-00	Maint/Repair Supplies	6,286.58	2,027.77	4,270.76	1,200.00	2,500.00	
009-715-5-460-00	Vehicle Maint Supplies	405.05	494.99	225.97	150.00	150.00	
009-715-5-470-00	Minor Equipment	667.69	46.56	264.46	300.00	300.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	3,066.33	3,557.01	2,203.12	1,000.00	3,000.00	
009-715-5-530-00	Equipment						
009-715-5-540-00	Roads						
009-715-5-550-00	Improvements Other Than Bldgs						
009-715-5-550-50	Storm Drainage Improvements						
009-715-5-730-48	Transfer to City Prop 004						
TOTAL EXPENSES		41,607.90	34,983.29	28,350.25	28,475.00	32,425.00	
REVENUE OVER EXPENSES		(2,649.71)	(5,290.06)	(17,050.25)	25.00	75.00	

City of Highland, Illinois
Cemetery
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Cemetery Road Replacement		200,000	0		
Total Lines, Roads, Etc Account #540	0	200,000	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	200,000	0	0	0

CITY OF HIGHLAND



COMMUNITY DEVELOPMENT



City of Highland
Building and Zoning

2020-2021 Budget Goals

Mission Statement

“To protect the public’s investment, life, health, and welfare in the community while serving in a professional, ethical and efficient manner.”

Vision Statement

“Together, ensuring safety and encouraging growth.”

Critical Measures:

- Revenue generated by building permits will make up at least 15% of total revenue.
- Electrical inspection fees will cover costs at 100%.
- Plumbing inspection fees will cover costs at 100%.
- Revenue dedicated to Personnel will not exceed 60%.

Budget Goals:

- Implement EnerGov software into department processes to provide quality citizen service, including online citizen self-service.
- Upgrade office computers/tablets to maximize capabilities of EnerGov.
- Streamline internal processes through the use of technology.
- Increase landlord participation within the rental inspection program.
- Continue to provide employees with training and networking opportunities to enhance their professional abilities.
- Continue to address violations of the City’s adopted codes, to include the use of legal remedies when needed.
- Continue to provide timely and courteous plan reviews and inspections when requested and scheduled.

BUILDING & ZONING						
	Current	FY	FY	FY	FY	FY
	Fiscal Year	2021	2022	2023	2024	2025
	Budget					
Revenue						
Sales Tax	\$ 180,000	\$ 185,500	\$ 189,210	\$ 192,994	\$ 196,854	\$ 200,791
Income Tax	82,000	91,250	93,075	94,937	96,835	98,772
Telecommunications Tax	14,835	13,125	13,125	13,125	13,125	13,125
Building Permits	70,600	80,000	81,600	83,232	84,897	86,595
Electrical Inspections	22,000	23,000	23,460	23,929	24,408	24,896
Plumbing Inspections	16,000	17,000	17,340	17,687	18,041	18,401
Rental Inspections	10,000	7,000	7,140	7,283	7,428	7,577
Demolition Revenue	0	5,000	5,100	5,202	5,306	5,412
Misc Revenues	41,500	38,500	39,270	40,055	40,857	41,674
Operating Transfer In	1,400	0	0	0	0	0
Total Revenues Projected	\$ 438,335	\$ 460,375	\$ 469,320	\$ 478,444	\$ 487,750	\$ 497,243
Revenue Allocation:						
Operating & Maintenance Allocation	85%	372,585	391,319	398,922	406,677	414,588
Capital Expenditures Allocation	10%	43,834	46,038	46,932	47,844	49,724
Cash Reserve & Equip Repl Allocation	5%	21,917	23,019	23,466	23,922	24,862
Operating & Maintenance:						
Personnel	\$ 207,750	\$ 247,000	\$ 251,940	\$ 256,979	\$ 262,118	\$ 267,361
Professional	51,000	66,000	67,320	68,666	70,040	71,441
Contractual	120,900	134,275	136,961	139,700	142,494	145,344
Supplies	13,550	11,300	11,526	11,757	11,992	12,231
Total O&M Projected	\$ 393,200	\$ 458,575	\$ 467,747	\$ 477,101	\$ 486,643	\$ 496,376
Capital Projection	80,000	0	0	0	0	0
Capital Reserve Transfer In from 004	35,000	0	0	0	0	0
Transfer to Reserves 004	0	1,700	1,500	1,300	1,100	800
Cash Expenditures	473,200	458,575	467,747	477,101	486,643	496,376
Transfers Out	\$ -	\$ 1,700	\$ 1,500	\$ 1,300	\$ 1,100	\$ 800
Total Expenditures & Transfers Projected	\$ 473,200	\$ 460,275	\$ 469,247	\$ 478,401	\$ 487,743	\$ 497,176
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 135	\$ 100	\$ 74	\$ 42	\$ 7	\$ 66

BUILDING & ZONING FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 90%						
Actual Revenue Dedicated to O&M	89.7%	99.6%	99.7%	99.7%	99.8%	99.8%
Revenue Dedicated to Personnel will not exceed 60%						
Actual Revenue Dedicated to Personnel	47.4%	53.7%	53.7%	53.7%	53.7%	53.8%
Percentage of Operating Revenue from Permit Fees will exceed 15%	16.1%	17.4%	17.4%	17.4%	17.4%	17.4%
Estimated Capita	9,919	9,919	9,919	9,919	9,919	9,919
Reserves Balance October 2019	\$450,481	\$452,181	\$453,681	\$454,981	\$456,081	\$456,881
Reserves to Cover 90 days O&M Costs	\$96,953	\$113,073	\$115,335	\$117,641	\$119,994	\$122,394

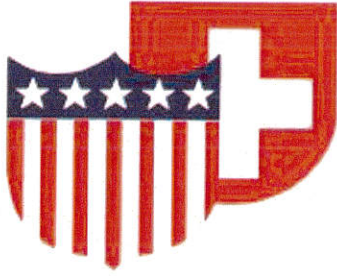
BUILDING & ZONING

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-2021 Budget	Comments
				6 months	10/31/19			
001-013-4-313-10	Sales Tax	183,114.28	184,836.11	94,828.72		180,000.00	185,500.00	
001-013-4-315-10	State Income Tax	72,330.05	96,878.41	54,140.37		82,000.00	91,250.00	
001-013-4-321-11	Simplified Muni Telecom Tx	15,318.55	14,647.33	6,578.96		14,835.00	13,125.00	
001-013-4-321-70	Permits-Bldgs/Access Bldg	39,200.23	70,715.60	96,481.29		70,000.00	80,000.00	Last year was high due to 2 new developments
001-013-4-321-71	Building Plan Review					600.00	-	
001-013-4-342-12	B&Z Misc. Plans Reviews	34,494.78	7,436.74	41,273.93		25,000.00	25,000.00	
001-013-4-342-13	B&Z-Electrical Inspect Fee	19,337.00	29,602.52	20,904.80		22,000.00	23,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	11,172.50	17,915.77	22,190.00		16,000.00	17,000.00	
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	2,900.00	6,537.00	2,100.00		3,500.00	1,500.00	Cleaned up zoning code to reduce variances
001-013-4-342-17	B&Z-Demolition Revenue						5,000.00	Sale of lot(s) demolished property
001-013-4-342-18	B&Z-Occupancy Permits	8,500.00	14,600.00	8,500.00		13,000.00	12,000.00	
001-013-4-342-19	Rental Inspection Fees		7,025.00	5,100.00		10,000.00	7,000.00	Most properties are now registered & inspected
001-013-4-346-20	Miscellaneous Revenue		1,940.00					
001-013-4-381-19	From Comm Dev Fd					-	-	
001-013-4-381-60	From Reserves	40,000.00	10,000.00			35,000.00		
001-013-4-381-63	From Fire Dept-Assist	1,200.00	1,400.00			1,400.00		
001-013-4-381-64	From Business District B		35,000.00					
TOTAL REVENUE		427,567.39	498,534.48	352,098.07		473,335.00	460,375.00	
001-013-5-110-00	Regular Salaries	206,431.33	169,647.99	92,436.22		178,750.00	215,000.00	
001-013-5-120-00	Overtime	194.54	786.31			1,500.00	500.00	
001-013-5-130-00	Benefits - Health & Life	8,915.58	26,203.23	11,876.98		27,500.00	31,500.00	
001-013-5-131-00	Benefits - Other					-	-	
001-013-5-160-00	Unemployment Ins					-	-	
001-013-5-170-00	Salary/Car Allowance	4.20				-	-	
001-013-5-220-00	Legal / Attorney Fees	58,169.62	50,294.50	32,466.27		45,000.00	52,500.00	
001-013-5-230-00	Engineering / Consulting	4,173.50	1,020.00				-	
001-013-5-230-10	Bldg Plan Review (Reimb)		9,300.00				5,000.00	
001-013-5-230-11	Subd Plan Review (Reimb)						-	
001-013-5-240-00	Training And Travel	5,596.22	2,307.37	4,609.93		7,000.00	8,500.00	cross-training / in-house inspections
001-013-5-310-00	Telephone / Communications	4,047.45	4,406.97	3,184.19		4,000.00	4,000.00	
001-013-5-320-00	Postage	1,224.32	1,973.32	628.06		2,000.00	1,750.00	
001-013-5-330-00	Utilities	4,648.93	5,367.64	1,884.87		4,000.00	4,500.00	
001-013-5-340-00	Rentals and Leases	1,791.50	2,082.73	1,122.17		2,500.00	2,500.00	
001-013-5-350-00	Insurance	96.00	127.00	53.75		200.00	225.00	
001-013-5-360-00	Equipment Maint And Repair					100.00	100.00	
001-013-5-360-10	Vehicle Maint/Repair	(2,344.18)	365.00	83.39		1,500.00	1,500.00	
001-013-5-370-00	Transportation Reimburse						-	
001-013-5-380-00	Building Maintenance	4,339.28	1,951.71	1,052.00		1,800.00	1,800.00	
001-013-5-390-00	Other Contractual Services	49,186.63	63,013.00	57,161.80		55,000.00	50,000.00	
001-013-5-390-50	Contractual/Technological	2,191.68	6,928.26	2,266.82		2,000.00	3,200.00	
001-013-5-390-81	B&Z-Electrical Inspectors	15,364.04	23,748.61	9,137.49		17,000.00	17,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	11,153.87	14,953.12	7,346.34		14,000.00	10,000.00	
001-013-5-390-83	B&Z-Occupancy Dep. Refund	6,166.25	13,715.00	3,100.00		6,000.00	6,000.00	1-2 family home inspections done by State
001-013-5-390-84	B&Z-Demolition Expenses		16,800.00	62,624.20		-	10,000.00	
001-013-5-390-88	Code Enforcement Expenses	632.90	230.00			800.00	700.00	
001-013-5-391-00	Technological IT	10,357.19	10,447.10	3,951.00		10,000.00	21,000.00	computer/tablet upgrade & software annual fees
001-013-5-410-00	Office Supplies	798.06	1,120.38	1,009.10		1,000.00	1,000.00	
001-013-5-420-00	Fuels For Vehicles/Equip	948.55	1,771.05	1,122.47		1,800.00	1,800.00	
001-013-5-430-00	Operating Supplies	2,395.54	3,933.41	2,525.23		2,750.00	3,000.00	
001-013-5-440-00	Safety & Uniform Supplies	1,533.39	1,171.78	1,472.49		1,500.00	1,500.00	
001-013-5-460-00	Vehicle Maint Supplies	17.00	291.47	276.06		500.00	500.00	
001-013-5-470-00	Minor Equipment	9,431.12	3,473.71			6,000.00	3,500.00	
001-013-5-510-00	Land					0	-	
001-013-5-520-00	Buildings & Structures						-	
001-013-5-530-00	Equipment			40,106.10		80,000.00	-	
001-013-5-550-00	Other Capital Improvements			12,649.00			-	
001-013-5-595-00	Depreciation Expenses						-	
001-013-5-730-47	Trans-City Prop Res-Mitigation						-	
001-013-5-730-48	Trans to City Prop/Eq/ Reserves						1,700.00	
001-013-5-730-54	Trans to Comm Dev 007						-	
001-013-5-810-00	Bad Debt						-	
TOTAL EXPENSES		407,464.51	437,430.66	354,145.93		473,200.00	460,275.00	
REVENUE OVER EXPENSES		20,102.88	61,103.82	(2,047.86)		135.00	100.00	

City of Highland, Illinois
Building and Zoning
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	0
ADA Accessibility Future Costs (split with Electric for building improvements)		4,750		0	0



CITY OF HIGHLAND

To: Mark Latham, City Manager
Kelly Korte, Director of Finance

From: Mallord Hubbard, Economic & Business Recruitment Coordinator

Date: December 11, 2019

Re: Budget Goals 2020-2021 TIF #1, TIF #2, Economic Development

**Budgetary
Initiatives**

Deploy resources through TIFs & incentive programs to make necessary infrastructure improvements and support to projects that would not move forward “but for” business assistance.

Continue to identify and improve avenues for marketing efforts aimed at attracting and retaining business and residents.

Build on workforce development initiatives to ensure trained labor force as key retention/attraction tool.

Attend all relevant conferences and trainings with focus on increasing city’s profile and pursuit to obtain CECD certification through International Economic Development Council.

Continue to plan events aimed at attracting tourists and promoting community as a whole.

BUSINESS DISTRICT A						
	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Business District Tax	\$ 592,000	\$ 674,000	\$ 680,740	\$ 687,547	\$ 694,423	\$ 701,367
Misc Revenues	3,500	7,500	7,650	7,803	7,959	8,118
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 595,500	\$ 681,500	\$ 688,390	\$ 695,350	\$ 702,382	\$ 709,485
Redevelopment Agreements	0	0	35,000	75,000	75,000	75,000
Capital Projection	250,000	115,000	0	0	0	0
Debt Service Public Safety Facility Financing	345,000	561,158	570,525	567,725	569,525	565,725
Cash Expenditures	595,000	676,158	605,525	642,725	644,525	640,725
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 500	\$ 5,342	\$ 82,865	\$ 52,625	\$ 57,857	\$ 68,760

Annual %
Increase

1%
2%
2%

BUSINESS DISTRICT A

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
012-000-4-313-12	Business District Sales Tax	359,151.48	266,084.29	592,000.00	674,000.00
012-000-4-361-10	Interest Income	633.40	1,348.12	3,500.00	7,500.00
012-000-4-371-17	Bond Proceeds				
TOTAL REVENUE		- 359,784.88	267,432.41	595,500.00	681,500.00
012-012-5-390-00	Other Contractual Services				
012-012-5-430-00	Operating Supplies				
012-012-5-470-00	Minor Equipment				
012-012-5-505-00	Engineering for Capital			50,000.00	
012-012-5-510-00	Land				
012-012-5-520-00	Buildings				
012-012-5-530-00	Equipment				
012-012-5-540-00	Lines, Roads Etc				
012-012-5-550-00	Other Capital Improvements			200,000.00	115,000.00
012-012-5-610-00	Principal Payments			345,000.00	305,000.00
012-012-5-620-00	Interest Payments				256,158.00
012-012-5-630-00	Debt Service Charges				
012-012-5-730-20	Transfer to Economic Development	41,538.85			
012-012-5-730-21	Transfer to Police Department	100,000.00			
TOTAL EXPENSES		- 141,538.85	-	595,000.00	676,158.00
REVENUE OVER EXPENSES		- 218,246.03	267,432.41	500.00	5,342.00

BUSINESS DISTRICT B

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
013-000-4-313-12	Business District Sales Tax	134,279.67	76,641.70	82,000.00	
013-000-4-361-00	Interest Income	249.69	460.14	1,000.00	
TOTAL REVENUE		- 134,529.36	77,101.84	83,000.00	0.00
013-013-5-390-00	Other Contractual Services				
013-013-5-430-00	Operating Supplies				
013-013-5-470-00	Minor Equipment				
013-013-5-505-00	Engineering for Capital			20,000.00	
013-013-5-510-00	Land				
013-013-5-520-00	Buildings				
013-013-5-530-00	Equipment				
013-013-5-540-00	Lines, Roads Etc				
013-013-5-550-00	Other Capital Improvements			63,000.00	
013-013-5-610-00	Principal Payments				
013-013-5-620-00	Interest Payments				
013-013-5-630-00	Debt Service Charges				
013-013-5-730-20	Transfer to B & Z	35,000.00			
TOTAL EXPENSES		- 35,000.00	-	83,000.00	0.00
REVENUE OVER EXPENSES		- 99,529.36	77,101.84	0.00	0.00

BUSINESS DISTRICT C

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
014-000-4-313-12	Business District Sales Tax				
014-000-4-361-10	Interest Income				
TOTAL REVENUE		-	-	0.00	0.00
014-014-5-390-00	Other Contractual Services				
014-014-5-430-00	Operating Supplies				
014-014-5-470-00	Minor Equipment				
014-014-5-505-00	Engineering for Capital				
014-014-5-510-00	Land				
014-014-5-520-00	Buildings				
014-014-5-530-00	Equipment				
014-014-5-540-00	Lines, Roads Etc				
014-014-5-550-00	Other Capital Improvements				
014-014-5-610-00	Principal Payments				
014-014-5-620-00	Interest Payments				
014-014-5-630-00	Debt Service Charges				
TOTAL EXPENSES		-	-	0.00	0.00
REVENUE OVER EXPENSES		-	-	0.00	0.00

Fema Drainage Improvements

City of Highland, Illinois
 Business District A
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital					
Total Eng for Capital Account #505	0				
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					0
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
FEMA Culvert Drainage	115,000				
Total Other Capital Improvements Account #550	115,000	0	0	0	0
Total Capital Expenditures Projected	115,000	0	0	0	0

(Note: Public Safety Facility will be recorded here with remaining Debt Certificate Proceeds)

Available to Be Allocated		80000	50000	55000	65000
(Based on future eligible project costs)					

TIF #1

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
006-000-4-311-10	Property Tax (TIF)	117,593.26	137,591.66	141,616.72		135,000.00	175,000.00
006-000-4-361-10	Interest Income	3,070.32	7,100.28	3,212.18		3,000.00	4,000.00
006-000-4-371-10	Misc Revenue						
006-000-4-371-40	From General Admin Fund						
TOTAL REVENUE		120,663.58	144,691.94	144,828.90		138,000.00	179,000.00
006-006-5-220-00	Legal / Attorney Fees					500.00	500.00
006-006-5-230-00	Engineering / Consulting	32,125.80					
006-006-5-240-00	Training And Travel						
006-006-5-390-00	Other Contractual Services	672.50	6,207.50	272.72		5,000.00	700.00
006-006-5-430-00	Operating Supplies						
006-006-5-505-00	Engineering for Capital					50,000.00	
006-006-5-505-00	Other Capital Improvements			92,268.00			285,000.00
006-006-5-595-00	Depreciation Expenses	7,950.08	7,950.08				
006-006-5-820-00	Econ Dev Incentive Disc.	5,565.85	12,752.78			82,000.00	9,000.00
TOTAL EXPENSES		46,314.23	26,910.36	92,540.72		137,500.00	295,200.00
REVENUE OVER EXPENSES		74,349.35	117,781.58	52,288.18		500.00	(116,200.00)

Prior year funds available

COMMUNITY DEVELOPMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
007-000-4-361-10	Interest Income	115.55	545.32	569.55		300.00	500.00
007-000-4-371-10	Misc Revenue	63,745.82	1,816.44	2,070.30		1,000.00	
007-000-4-371-40	Donations						
007-000-4-381-10	From General Admin Fund	175,000.00	200,000.00	120,000.00		220,000.00	220,000.00
007-000-4-381-12	From Electric Fund		176,800.00			190,867.00	60,593.00
007-000-4-381-13	From FTTP Fund		28,600.00			31,040.00	10,075.00
007-000-4-381-14	From Water Fund		31,200.00			34,450.00	11,102.00
007-000-4-381-15	From Sewer Fund		23,400.00			25,650.00	8,231.00
007-000-4-381-48	From B&Z						
007-000-4-381-49	From Econ Develop Reserves						
007-000-4-381-50	From Business District A		41,538.85				
TOTAL REVENUE		240,462.37	503,900.61	122,639.85		503,307.00	310,501.00
007-007-5-110-00	Regular Salaries	39,684.74	33,114.80	17,256.44		38,000.00	39,000.00
007-007-5-130-00	Benefits Health and Life	6,056.70	6,031.40	2,199.41		5,000.00	6,000.00
007-007-5-170-00	Salary Vehicle Allowance	5.40					
007-007-5-220-00	Legal / Attorney Fees	954.51	689.72	1,796.44		1,000.00	2,000.00
007-007-5-230-00	Engineering / Consulting	21,417.20	176,800.00	12,337.50			
007-007-5-240-00	Training And Travel	751.41	2,823.85	673.59		2,500.00	2,500.00
007-007-5-310-00	Telephone Communications	513.61	705.64	402.15		750.00	750.00
007-007-5-320-00	Postage	131.17	76.44	202.00		100.00	150.00
007-007-5-390-00	Other Contractual Services	8,153.07	59,307.10	20,141.36		87,500.00	100,000.00
007-007-5-390-33	Marketing	1,658.00	4,478.34	6,324.50		4,500.00	5,000.00
007-007-5-390-50	Contractual/Technological		58.19				
007-007-5-391-00	Technological IT	2,844.00	2,864.00	1,593.17		3,000.00	3,100.00
007-007-5-410-00	Office Supplies	57.24				100.00	100.00
007-007-5-430-00	Operating Supplies	151.16	39.06			500.00	200.00
007-007-5-470-00	Minor Equipment	199.00				250.00	250.00
007-007-5-505-00	Engineering for Capital			28,967.00		10,000.00	
007-007-5-510-00	Land			20,000.00			
007-007-5-550-00	Other Capital Improvements						
007-007-5-595-00	Depreciation Expense	7,627.50	7,627.50				
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						
007-007-5-730-22	Transfer To Water Fd						
007-007-5-730-48	Trans to City Prop Reserves						
007-007-5-750-00	Trans to Building and Zoning						
007-007-5-820-00	Econ Dev Incentive Disc.	3,681.37	253,201.83	767.69		300,000.00	100,000.00
007-007-5-820-05	Business District Incentives	57,402.67	67,042.54			50,000.00	50,000.00
007-007-5-820-10	IDC Funding						
TOTAL EXPENSES		151,288.75	438,927.91	112,661.25		503,200.00	309,050.00
REVENUE OVER EXPENSES		89,173.62	64,972.70	9,978.60		107.00	1,451.00

Based on estimated requests for reimbursement

TIF #2 Northside Conservation

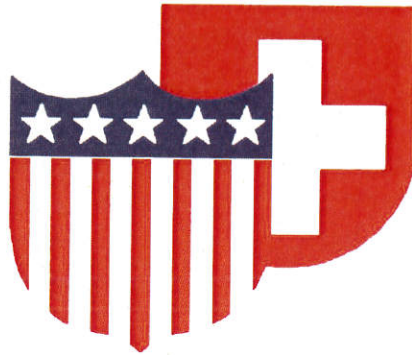
Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
010-000-4-311-10	Property Tax (TIF)	359,598.26	367,827.14	280,316.49		365,000.00	375,000.00
010-000-4-361-10	Interest Income	648.52	1,201.86	517.04		600.00	750.00
010-000-4-371-17	Bond Proceeds						
010-000-4-371-10	Misc Revenue						
010-000-4-371-40	From General Admin Fund						
010-000-4-371-50	From TIF #2 Bond Repayment	185,000.00	190,000.00				
TOTAL REVENUE		545,246.78	559,029.00	280,833.53		365,600.00	375,750.00
010-010-5-220-00	Legal / Attorney Fees					500.00	500.00
010-010-5-230-00	Engineering / Consulting						
010-010-5-240-00	Training And Travel						
010-010-5-390-00	Other Contractual Services	672.50	422.50			750.00	675.00
010-010-5-430-00	Operating Supplies						
010-010-5-620-00	Interest Expense	(1,046.16)	(1,046.16)				
010-010-5-640-00	Amortization Expense						
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	291,999.96	291,999.96	144,000.00		288,000.00	292,500.00
010-010-5-730-13	Transfer to Street Dept						
010-010-5-730-19	Transfer to Sewer Dept						
010-010-5-730-22	Transfer to Water Dept						
010-010-5-730-23	Transfer to Electric Dept						
010-010-5-800-01	Hospital Reimbursement						
010-010-5-800-02	Hospital MOB Reimbursement						
010-010-5-820-00	Econ Dev Incentive Disc.	42,940.67	43,712.11			76,000.00	50,000.00
TOTAL EXPENSES		334,566.97	335,088.41	144,000.00		365,250.00	343,675.00
REVENUE OVER EXPENSES		210,679.81	223,940.59	136,833.53		350.00	32,075.00

TIF #2 Bond Repayment Fund

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
011-000-4-361-10	Interest Income	659.98	80.19	332.07		500.00	500.00

011-000-4-381-00	From TIF #2 Northside	291,999.96	291,999.96	144,000.00	288,000.00	292,500.00	
TOTAL REVENUE		292,659.94	292,080.15	144,332.07	288,500.00	293,000.00	
011-011-5-390-00	Other Contractual Services				190,000.00	200,000.00	Based on actual/not refinanced values
011-011-5-610-00	Principal Payments				98,262.00	92,562.00	Based on actual/not refinanced values
011-011-5-620-00	Interest Payments	104,529.16	100,795.84	49,131.25			
011-011-5-630-00	Debt Service Charges	200.00	200.00	200.00	200.00	200.00	
011-011-5-730-00	Transfer to TIF #2	185,000.00	190,000.00				
TOTAL EXPENSES		289,729.16	290,995.84	49,331.25	288,462.00	292,762.00	
REVENUE OVER EXPENSES		2,930.78	1,084.31	95,000.82	38.00	238.00	

CITY OF HIGHLAND



PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2020-2021 Budget Goals

Critical Measures

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

PW Admin/Street Division

- O&M Cost per paved lane mile will not exceed \$16,500 annually.
- Personnel costs per paved lane mile will not exceed \$11,000 annually.

Water Department

- Revenue dedicated to O&M costs will not exceed 70%.
- Revenue per 1,000 gallons sold will exceed \$6.50
- O&M cost per 1000 gallons sold will not exceed \$5.50
- 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%.
- Revenue per 1,000 gallons will exceed \$7.00
- O&M cost per 1,000 gallons sold will not exceed \$5.50
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Major Initiatives

Non Home Rule Sales Tax

Roadway Rehabilitation 20% Portion

- IL 160 Shared Use Path
- Signalization of U.S. Hwy. 40/Hemlock Street/Frank Watson Parkway
- Broadway Streetscape

Motor Fuel Tax

- Sidewalk replacement
- Sealcoating city streets program

Street and Alley/Public Works Admin.

- Replace wheel loader (cost share with WRF)
- Purchase new tar machine
- Purchase new asphalt hot box
- Replace resident engineer vehicle
- Sealcoating alleys
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city

Water Treatment Plant

- Continue maintenance of storage tanks
- Replace filter controllers

Water Reclamation Facility

- Construction of the improvements for the plant upgrade
- Replace new all-purpose spreader
- Develop a Phosphorus Discharge Optimization and Capacity, Management, Operations, and Maintenance Plan as part of the NPDES plant permit that evaluates phosphorus limits and discharge

Water Distribution/Sewer Collection

- Continue with the water main replacement program
- Replace Keeven Water Main along IL 143
- Continue cured in place pipe in clay pipe sewer mains
- Sanitary sewer trunk main rehabilitation

STREETS / PW ADMIN

	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Revenue							
Property / Replacement Tax	\$ 141,150	\$ 144,650	\$ 146,097	\$ 147,557	\$ 149,033	\$ 150,523	
Sales Tax	810,000	831,500	848,130	865,093	882,394	900,042	
Income Tax	350,000	391,250	399,075	407,057	415,198	423,502	
Telecommunications Tax	65,790	59,355	59,949	60,548	61,154	61,765	
Misc Revenues	48,391	32,200	32,200	32,200	32,200	32,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	15,000	15,000	15,000	15,000	15,000	15,000	
Total Revenues Projected	\$ 1,430,331	\$ 1,473,955	\$ 1,500,450	\$ 1,527,455	\$ 1,554,979	\$ 1,583,032	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,215,781	1,252,862	1,275,383	1,298,336	1,321,732	1,345,577
Capital Expenditures Allocation	10%	143,033	147,396	150,045	152,745	155,498	158,303
Cash Reserve & Equip Repl Allocation	5%	71,517	73,698	75,023	76,373	77,749	79,152
Operating & Maintenance:							
Personnel	\$ 698,027	\$ 704,030	\$ 696,228	\$ 710,152	\$ 724,355	\$ 738,842	
Professional	37,000	60,000	61,200	62,424	63,672	64,946	
Contractual	178,554	198,500	202,470	206,519	210,650	214,863	
Supplies	116,200	158,750	161,925	165,164	168,467	171,836	
Total O&M Projected	1,029,781	1,121,280	1,121,823	1,144,259	1,167,144	1,190,487	
Capital Projection	544,350	351,050	377,900	340,000	100,000	225,000	
Capital Reserve Transfer In from 004	144,000	0	0	0	0	0	
Transfer to Reserves 004	0	0	0	43,000	287,000	167,000	
Cash Expenditures	1,574,131	1,472,330	1,499,723	1,484,259	1,267,144	1,415,487	
Transfers Out	0	0	0	43,000	287,000	167,000	
Total Expenditures & Transfers Projected	\$ 1,574,131	\$ 1,472,330	\$ 1,499,723	\$ 1,527,259	\$ 1,554,144	\$ 1,582,487	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 200	\$ 1,625	\$ 728	\$ 196	\$ 834	\$ 545	

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	72.1%	76.1%	74.8%	74.9%	75.1%	75.2%
O & M Cost per paved lane mile will not exceed \$16,500	\$16,346	\$16,989	\$16,997	\$17,337	\$17,684	\$18,038
Personnel Cost per paved lane mile will not exceed \$11,000	\$11,080	\$10,667	\$10,549	\$10,760	\$10,975	\$11,195
Paved Lane Miles	63	66	66	66	66	66
Reserves Balance October 2019	\$543,014	\$543,014	\$543,014	\$586,014	\$873,014	\$1,040,014
Reserves to Cover 90 days O&M Costs	\$253,919	\$276,480	\$276,614	\$282,146	\$287,789	\$293,545

STREETS / PW ADMIN

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	136,242.22	137,936.65	104,120.89	132,500.00	136,000.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	4,641.54	2,314.41	4,770.56	4,650.00	4,650.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	3,826.88	3,545.14		4,000.00	4,000.00	
001-017-4-313-10	Sales Tax	809,979.61	829,044.29	425,334.73	810,000.00	831,500.00	
001-017-4-315-10	State Income Tax	410,922.07	415,382.71	232,136.07	350,000.00	391,250.00	
001-017-4-321-11	Simplified Muni Telecom Tx	66,010.75	64,957.70	29,176.24	65,790.00	59,355.00	
001-017-4-343-10	Rental-Street Equipment						
001-017-4-343-11	Rental/Lease Revenue	5,742.98	10,800.00	5,400.00	7,200.00	7,200.00	
001-017-4-343-20	Misc Street Div	37,868.40	115,283.75	15,568.76	41,191.00	25,000.00	
001-017-4-343-22	Government Reimbursements						
001-017-4-346-20	Gain on Sale of Asset	1,800.00					
001-017-4-347-71	Misc. Tree Commission						
001-017-4-371-15	Grants						
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				144,000.00		
001-017-4-381-26	Transfer From MFT Fund						
001-017-4-381-50	From TIF #2 Bond Proceeds						
001-017-4-381-43	From Solid Waste Fd		15,000.00		15,000.00	15,000.00	
001-017-4-381-51	From 2007 Street Bond						
TOTAL REVENUE		1,477,034.45	1,594,264.65	816,507.25	1,574,331.00	1,473,955.00	
001-017-5-110-00	Regular Salaries	530,841.67	567,331.00	280,253.84	601,000.00	605,000.00	
001-017-5-120-00	Overtime	22,938.81	29,773.53	9,183.17	25,000.00	25,000.00	
001-017-5-130-00	Benefits - Health & Life	62,382.41	57,238.95	27,681.65	72,000.00	74,000.00	
001-017-5-131-00	Benefits - Other						
001-017-5-160-00	Unemployment Ins						
001-017-5-170-00	Salary/Car Allowance	26.60	26.54	12.04	27.00	30.00	
001-017-5-220-00	Legal / Attorney Fees	3,018.04	14,319.89	8,516.98	5,000.00	17,000.00	
001-017-5-230-00	Engineering / Consulting	15,370.00	40,360.94	5,117.50	30,000.00	40,000.00	
001-017-5-240-00	Training And Travel	3,125.51	1,933.10	441.70	2,000.00	3,000.00	
001-017-5-260-00	Waste Removal						
001-017-5-310-00	Telephone / Communications	3,807.32	2,720.46	1,700.78	3,096.00	3,500.00	
001-017-5-320-00	Postage	34.34	87.67	18.35	100.00	100.00	
001-017-5-330-00	Utilities	13,869.51	15,103.21	5,371.98	12,000.00	14,000.00	New roundabout watering costs
001-017-5-340-00	Rentals And Leases	3,215.78	1,069.08	537.88	6,000.00	2,000.00	
001-017-5-350-00	Insurance	8,068.33	5,857.67	1,147.75	6,250.00	5,000.00	
001-017-5-360-00	Equipment Maint And Repair	6,490.17	14,192.39	2,001.67	15,000.00	15,000.00	
001-017-5-360-10	Vehicle Maint/Repair	35,941.06	18,447.97	11,957.91	25,000.00	26,000.00	Repairs on International not being replaced
001-017-5-370-00	Transportation Reimburse						
001-017-5-380-00	Building Maintenance	3,957.42	2,019.92	1,033.91	8,000.00	8,000.00	Work on parking lot
001-017-5-390-00	Other Contractual Services	25,532.04	39,377.74	16,794.65	45,000.00	42,000.00	
001-017-5-390-22	Trees-Contracted Work	52,374.00	53,225.00	14,861.50	50,000.00	55,000.00	
001-017-5-390-50	Contractual/Technological	7,232.48	2,247.29	5,974.60	1,108.00	12,000.00	
001-017-5-391-00	Technological IT	5,799.07	6,766.38	3,425.91	7,000.00	15,900.00	
001-017-5-410-00	Office Supplies	158.95	87.03	135.50	200.00	250.00	
001-017-5-420-00	Fuels For Vehicles/Equip	20,357.81	22,463.52	13,126.39	24,000.00	25,000.00	inflation increase
001-017-5-430-00	Operating Supplies	31,193.00	16,194.04	8,574.35	25,000.00	22,000.00	
001-017-5-430-22	Trees-Purchase&Supplies						
001-017-5-440-00	Safety & Uniform Supplies	1,739.08	3,393.84	1,614.43	3,000.00	3,300.00	
001-017-5-450-00	Maint/Repair Supplies	10,124.47	5,761.61	3,073.68	10,000.00	10,000.00	
001-017-5-460-00	Vehicle Maint Supplies	1,369.48	2,097.44	352.75	3,000.00	3,000.00	
001-017-5-470-00	Minor Equipment	22,678.81	7,858.30	6,487.00	35,000.00	79,000.00	elec message boards/computers/milling attachmt
001-017-5-470-90	Minor Eq.-Storm Drainage	3,918.03	1,466.69	5,099.78	10,000.00	10,000.00	
001-017-5-490-00	Generat.Fuel/Chemical Sup	3,427.55	3,147.62	2,491.47	6,000.00	6,200.00	inflation increase
001-017-5-505-00	Engineering For Capital	(0.03)		37,184.05	25,000.00	-	
001-017-5-505-10	Engineering-Troxler/ IL160						
001-017-5-510-00	Land			9,967.50	-	-	
001-017-5-510-10	Right Of Way						
001-017-5-510-20	Easement						
001-017-5-520-00	Buildings & Structures				-	-	
001-017-5-530-00	Equipment			125,996.19	181,850.00	241,050.00	
001-017-5-540-00	Lines Roads Etc - New/Repl			112,416.19	42,500.00	85,000.00	
001-017-5-550-00	Other Capital Improvements			12,434.10	270,000.00	-	
001-017-5-550-10	Impr-Troxler/ IL160						
001-017-5-550-24	50 / 50 Program						
001-017-5-550-50	Storm Drainage			628.02	25,000.00	25,000.00	
001-017-5-595-00	Depreciation Expenses	762,073.00	735,980.46				
001-017-5-620-00	Interest Expense	4,364.89	3,404.26				
001-017-5-730-39	Trans To 004/Util Facility						
001-017-5-730-48	Trans To City Prop/Eq/Reserves	150,000.00	90,000.00		-		
001-017-5-810-00	Bad Debt	130.00					
TOTAL EXPENSES		1,815,559.60	1,763,953.54	735,615.17	1,574,131.00	1,472,330.00	
REVENUE OVER EXPENSES		(338,525.15)	(169,688.89)	80,892.08	200.00	1,625.00	

City of Highland, Illinois
 Street Department
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace International 2 Ton Dump Truck (2)			240,000		
Replace Freightliner 2-Ton Dump Truck		120,000			
Replace Wheel Loader (60-40 split with WRF)	110,000				
Replace Case Tractor Mower		35,000			
Replace Excavator		70,000			
Tar Machine	49,500				
Asphalt Hot Box	23,000				
Replace Backhoe					125,000
Vehicle Replacement for Resident Eng (1/3 split admin acct)	11,700				
Street Sweeper (Lease purchase)	46,850	42,900			
Total Equipment Account #530	241,050	267,900	240,000	0	125,000
Lines, Roads, Etc Account #540					
Seal Coating Alleys	30,000	20,000	20,000	20,000	20,000
Sidewalk/Road Improvements	55,000	55,000	30,000	30,000	30,000
Total Lines, Roads, Etc Account #540	85,000	75,000	50,000	50,000	50,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Storm Drainage Account #550-50					
Storm Drainage	25,000	35,000	50,000	50,000	50,000
Total Storm Drainage Account #550-50	25,000	35,000	50,000	50,000	50,000
Total Capital Improvements	351,050	377,900	340,000	100,000	225,000

NHR Street Bond Fund

	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Sales Tax	\$ 1,410,000	1,410,000	1,413,525	1,417,059	1,420,601	1,424,153
Misc Revenues	1,000	127,500	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 1,411,000	\$ 1,537,500	\$ 1,413,525	\$ 1,417,059	\$ 1,420,601	\$ 1,424,153
Capital Projection	1,300,000	1,477,500	616,408	383,204	1,646,000	888,000
Transfer in from Prior Year	425,000			262,117	760,971	
Bond Payment Transfer Out	535,000	535,000	535,000	535,000	535,000	535,000
Total Expenditures & Transfers Projected	\$ 1,835,000	\$ 2,012,500	\$ 1,151,408	\$ 918,204	\$ 2,181,000	\$ 1,423,000
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 1,000	\$ (475,000)	\$ 262,117	\$ 760,971	\$ 572	\$ 1,153

Motor Fuel Tax

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months 10/31/19				
008-000-4-314-10	Motor Fuel Tax Allotment	263,385.95	261,804.92	152,158.48		275,000.00	275,000.00	
008-000-4-361-10	Interest Income	6,631.32	10,446.80	6,746.88				
008-000-4-371-10	Misc Revenue							
TOTAL REVENUE		270,017.27	272,251.72	158,905.36		275,000.00	275,000.00	
008-008-5-340-00	Rentals And Leases							
008-008-5-430-00	Operating Supplies	134,079.31	203,502.91	143,141.13		275,000.00	275,000.00	
008-008-5-505-00	Engineering For Capital							
008-008-5-540-00	Lines Roads Etc - New/Repl	-	-				300,000.00	Sidewalk Improvements
008-008-5-550-00	Other Capital Improvements	-	-					
008-008-5-730-13	Transfer to Street Dept	-	-					
TOTAL EXPENSES		134,079.31	203,502.91	143,141.13		275,000.00	575,000.00	
REVENUE OVER EXPENSES		135,937.96	68,748.81	15,764.23		-	(300,000.00)	use funds on hand

Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months 10/31/19				
050-000-4-311-10	Property Tax-General							
050-000-4-313-12	Non-Home Rule Sales Tax	1,402,969.03	1,458,084.66	732,700.95		1,410,000.00	1,410,000.00	
050-000-4-361-10	Interest Income	952.22	2,123.28	1,725.58		1,000.00	2,500.00	
050-000-4-371-10	Miscellaneous Revenue	117,424.97					125,000.00	Madison County Funding Broadway Resurfacing
050-000-4-381-25	Transfer from Street Bond Int	1,175,000.00	735,000.00					
TOTAL REVENUE		2,696,346.22	2,195,207.94	734,426.53		1,411,000.00	1,537,500.00	
050-050-5-110-00	Regular Salaries							
050-050-5-120-00	Overtime							
050-050-5-130-00	Benefits - Health & Life							
050-050-5-220-00	Legal / Attorney Fees							
050-050-5-230-00	Engineering / Consulting							
050-050-5-240-00	Training and Travel							
050-050-5-310-00	Telephone / Communications							
050-050-5-360-00	Equipment Maint And Repair							
050-050-5-360-10	Vehicle Maint/Repair							
050-050-5-390-00	Other Contractual Services		250.00					
050-050-5-410-00	Office Supplies							
050-050-5-420-00	Fuels For Vehicles/Equip							
050-050-5-430-00	Operating Supplies							
050-050-5-470-00	Minor Equipment							
050-050-5-505-00	Engineering For Capital			123,732.50		105,000.00	167,500.00	
050-050-5-510-00	Land						50,000.00	
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			486.00				
050-050-5-540-10	Road Rehab - 20% NHR			9,677.69		1,195,000.00	1,260,000.00	
050-050-5-550-00	Other Capital Improvements							
050-050-5-550-50	Storm Drainage							
050-050-5-595-00	Depreciation Expenses	953,025.10	960,719.83					
050-050-5-610-00	Principal Payments							
050-050-5-620-00	Interest Payments	(11,730.72)	(8,798.15)					
050-050-5-630-00	Other Debt Services	100.00	100.00	100.00				
050-050-5-630-01	Accrued Interest Expense							
050-050-5-640-00	Amortization Expense							
050-050-5-730-28	Trans to NHRST/Street Bond 051	1,197,000.00	743,004.00	267,498.00				
050-050-5-730-29	Transfer to 2010 Street Bond					535,000.00	535,000.00	
050-050-5-730-30	Transfer to Street Dept							
TOTAL EXPENSES		2,138,394.38	1,695,275.68	401,494.19		1,835,000.00	2,012,500.00	
REVENUE OVER EXPENSES		557,951.84	499,932.26	332,932.34		(424,000.00)	(475,000.00)	Hemlock funds carryover and possible Madison County funding for Broadway Streetscape

Street Bond and Interest

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months 10/31/19				
051-000-4-361-10	Interest Income	4,682.95	5,397.40	1,637.84				bond paid in full
051-000-4-371-10	Miscellaneous Revenue							
051-000-4-381-31	From 050 NHR Sales Tax	1,197,000.00	743,004.00					
TOTAL REVENUE		1,201,682.95	748,401.40	1,637.84		-	-	
051-051-5-390-00	Other Contractual Services							
051-051-5-610-00	Principal Payments							
051-051-5-620-00	Interest Payments	21,160.00	7,840.00					
051-051-5-630-00	Other Debt Services	318.00	450.50					
051-051-5-730-25	Transfer to Street Bond Const	1,175,000.00	735,000.00					
TOTAL EXPENSES		1,196,478.00	743,290.50	-		-	-	
REVENUE OVER EXPENSES		5,204.95	5,110.90	1,637.84		-	-	

2010 Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months 10/31/19				
052-000-4-313-12	Non-Home Rule Sales Tax							
052-000-4-361-10	Interest Income							
052-000-4-371-10	Miscellaneous Revenue							
052-000-4-371-17	Bond Proceeds							
052-000-4-381-25	Trans from 2007 St Bond							
TOTAL REVENUE		-	-	-		-	-	
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							
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							

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
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						
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	143,500.55	143,500.55				
052-052-5-630-00	Other Debt Services						
052-052-5-640-00	Amortization Expense						
052-052-5-730-28	Trans To NHRST/Street Bond						
TOTAL EXPENSES		143,500.55	143,500.55	-			
REVENUE OVER EXPENSES		(143,500.55)	(143,500.55)	-			

2010 Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
053-053-4-381-10	Interest Income			346.74	500	500.00
053-053-4-381-31	From Street Bond Construction 050			267,498	535,000	535,000.00
TOTAL REVENUE		-	-	267,844.74	535,500	535,500.00
053-053-5-390-00	Other Contractual Services					
053-053-5-610-00	Principal Payments				381,787	362,923.00
053-053-5-620-00	Interest Payments				153,213	172,077.00
053-053-5-630-00	Other Debt Services					
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons					
TOTAL EXPENSES		-	-	-	535,000	535,000.00
REVENUE OVER EXPENSES		-	-	267,844.74	500	500.00

NHR Sales Tax
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					75,000
Pavement Rehabilitation					
Broadway Resurfacing (Lemon to Laurel) Const. Eng.		25,000			
Oak Street Reconstruction Prelim. Eng.				135,000	
6th Street Reconstruction Prelim. Eng.			215,000		
6th Street Reconstruction Const. Eng.				50,000	
US 40/Hemlock and Frank Watson Prkwy Signalization	50,000				
IL 160 Shared Use Path Const. Eng.	30,000				
Broadway Streetscape Const. Eng.	50,000				
Broadway Streetscape ROW Documents-Negotiations	37,500				
Total Engineering for Capital Account #505	167,500	25,000	215,000	185,000	75,000
Land Account #510					
Oak Street Reconstruction ROW Acquisition				50,000	
Broadway Streetscape Property-Easement Acquisition	50,000				
Vulliet Road ROW Acquisition					50,000
Grandview Farms ROW purchase SW peripheral (Bellm Rd)		246,408	123,204		
Total Land Account #510	50,000	246,408	123,204	0	50,000
Grandview Farm Purchase option future expansion 50% of project costs to be paid 8/1/23 \$985,635.36 total. Sharing 50/50 with Electric					
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Road Rehab 20% NHR Account #540-10					
Maintenance of Existing Streets by City Forces		25,000	25,000	25,000	25,000
Sidewalk Replacement		20,000	20,000	20,000	20,000
Pavement Rehabilitation					718,000
Oak Street Reconstruction				900,000	
Broadway Resurfacing (Lemon to Laurel)		300,000			
IL 160 Shared Use Path	290,000				
Broadway Streetscape	565,000				
US 40/Hemlock and Frank Watson Prkwy Signalization	405,000				
6th Street Reconstruction				516,000	
Total Road Rehab 20% NHR Account #540-10	1,260,000	345,000	45,000	1,461,000	763,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	1,477,500	616,408	383,204	1,646,000	888,000

**WATER FUND
O&M ALLOCATED BY CATEGORY**

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023 thru 01/2023	FY 2024 no increase	FY 2025 no increase
Revenue						
Utility Sales	\$ 2,764,776	\$ 2,719,228	\$ 2,760,016	\$ 2,801,417	\$ 2,801,417	\$ 2,801,417
Connection Fees	50,000	90,000	91,800	93,636	95,509	97,419
Misc Revenues	47,000	52,000	53,040	54,101	55,183	56,286
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,861,776	\$ 2,861,228	\$ 2,904,856	\$ 2,949,153	\$ 2,952,108	\$ 2,955,122
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,432,510	2,432,044	2,469,128	2,506,780	2,511,854
Capital Expenditures Allocation	10%	286,178	286,123	290,486	294,915	295,512
Cash Reserve & Equip Repl Allocation	5%	143,089	143,061	145,243	147,458	147,756
Operating & Maintenance:						
Personnel - Admin	\$ 112,526	\$ 108,030	\$ 110,191	\$ 112,394	\$ 114,642	\$ 116,935
Personnel - WTP	399,750	430,000	438,600	447,372	456,319	465,446
Personnel - Distribution	367,000	435,500	444,210	453,094	462,156	471,399
Sub Total	879,276	973,530	993,001	1,012,861	1,033,118	1,053,780
Professional Svcs - Admin	227,170	229,553	234,144	238,827	243,603	248,476
Professional Svcs - WTP	11,200	11,200	11,424	11,652	11,886	12,123
Professional Svcs - Distribution	1,200	11,200	11,424	11,652	11,886	12,123
Sub Total	239,570	251,953	256,992	262,132	267,375	272,722
Contractual Svcs - Admin	78,608	87,200	88,944	90,723	92,537	94,388
Contractual Svcs - WTP	223,612	224,900	229,398	233,986	238,666	243,439
Contractual Svcs - Distribution	29,336	33,600	34,272	34,957	35,657	36,370
Sub Total	331,556	345,700	352,614	359,666	366,860	374,197
Supplies - Admin	1,850	2,400	2,448	2,497	2,547	2,598
Supplies - WTP	187,150	182,150	185,793	189,509	193,299	197,165
Supplies - Distribution	71,300	82,200	83,844	85,521	87,231	88,976
Sub Total	260,300	266,750	272,085	277,527	283,077	288,739
Total O&M Projected	1,710,702	1,837,933	1,874,692	1,912,185	1,950,429	1,989,438
Capital Projection	809,279	1,070,979	919,279	914,279	769,279	669,279
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	0	350,000	182,000	172,000	64,000	1,000
Bond/Debt Payments	201000	201,000	200,352	200,645	200,718	199,571
Transfer to Economic Development	34450	11,102				
Transfer to Reserves / Surplus	106,000	90,000	91,800	93,636	95,509	97,419
Cash Expenditures	2,519,981	2,908,912	2,793,971	2,826,464	2,719,708	2,658,717
Transfers Out	341,450	302,102	292,152	294,281	296,227	296,990
Total Expenditures & Transfers Projected	\$ 2,861,431	\$ 3,211,014	\$ 3,086,123	\$ 3,120,745	\$ 3,015,935	\$ 2,955,707
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 345	\$ 214	\$ 734	\$ 408	\$ 173	\$ 415

WATER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	59.8%	64.2%	64.5%	64.8%	66.1%	67.3%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.26	\$ 5.65	\$ 5.77	\$ 5.88	\$ 6.00	\$ 6.12
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.80	\$ 8.80	\$ 8.94	\$ 9.07	\$ 9.08	\$ 9.09
	1.8	3.5	3.2	3.2	3.1	3.0
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	201	187	183	180	176	173
Cash Balance at EOFY	\$ 940,437	\$ 940,651	\$ 941,385	\$ 941,793	\$ 941,966	\$ 942,381
Gallons sold for FY 2018/19	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900
Reserves Balance October 2019	\$ 2,757,815	\$ 2,497,815	\$ 2,407,615	\$ 2,329,251	\$ 2,360,760	\$ 2,457,179
Reserves will cover 45 days O & M Costs	210,908	226,594	231,126	235,749	240,464	245,273

WATER FUND

O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Revenue							
Utility Sales	\$ 2,764,776	\$ 2,719,228	\$ 2,760,016	\$ 2,801,417	\$ 2,801,417	\$ 2,801,417	
Connection Fees	50,000	90,000	91,800	93,636	95,509	97,419	
Misc Revenues	47,000	52,000	53,040	54,101	55,183	56,286	
Operating Transfers In							
Total Revenues Projected	\$ 2,861,776	\$ 2,861,228	\$ 2,904,856	\$ 2,949,153	\$ 2,952,108	\$ 2,955,122	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,432,510	2,432,044	2,469,128	2,506,780	2,509,292	2,511,854
Capital Expenditures Allocation	10%	286,178	286,123	290,486	294,915	295,211	295,512
Cash Reserve & Equip Repl Allocation	5%	143,089	143,061	145,243	147,458	147,605	147,756
Operating & Maintenance:							
Personnel - Admin	\$ 112,526	\$ 108,030	\$ 110,191	\$ 112,394	\$ 114,642	\$ 116,935	
Professional Svcs - Admin	227,170	229,553	234,144	238,827	243,603	248,476	
Contractual Svcs - Admin	78,608	87,200	88,944	90,723	92,537	94,388	
Supplies - Admin	1,850	2,400	2,448	2,497	2,547	2,598	
Sub Total -Admin	420,154	427,183	435,727	444,441	453,330	462,397	
Personnel - WTP	399,750	430,000	438,600	447,372	456,319	465,446	
Professional Svcs - WTP	11,200	11,200	11,424	11,652	11,886	12,123	
Contractual Svcs - WTP	223,612	224,900	229,398	233,986	238,666	243,439	
Supplies - WTP	187,150	182,150	185,793	189,509	193,299	197,165	
Sub Total	821,712	848,250	865,215	882,519	900,170	918,173	
Personnel - Distribution	367,000	435,500	444,210	453,094	462,156	471,399	
Professional Svcs - Distribution	1,200	11,200	11,424	11,652	11,886	12,123	
Contractual Svcs - Distribution	29,336	33,600	34,272	34,957	35,657	36,370	
Supplies - Distribution	71,300	82,200	83,844	85,521	87,231	88,976	
Sub Total	468,836	562,500	573,750	585,225	596,930	608,868	
Total O&M Projected	1,710,702	1,837,933	1,874,692	1,912,185	1,950,429	1,989,438	
Capital Projection	809,279	1,070,979	919,279	914,279	769,279	669,279	
Bond/Debt Proceeds	0	0	0	0	0	0	
Capital Reserve Transfer In	0	350,000	182,000	172,000	64,000	1,000	
Bond/Debt Payments	201,000	201,000	200,352	200,645	200,718	199,571	
Transfer to Economic Development	34,450	11,102					
Transfer to Reserves / Surplus	106,000	90,000	91,800	93,636	95,509	97,419	
Cash Expenditures	2,519,981	2,908,912	2,793,971	2,826,464	2,719,708	2,658,717	
Transfers Out	341,450	302,102	292,152	294,281	296,227	296,990	
Total Expenditures & Transfers Projected	\$ 2,861,431	\$ 3,211,014	\$ 3,086,123	\$ 3,120,745	\$ 3,015,935	\$ 2,955,707	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 345	\$ 214	\$ 734	\$ 408	\$ 173	\$ 415	

WATER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	59.8%	64.2%	64.5%	64.8%	66.1%	67.3%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.26	\$ 5.65	\$ 5.77	\$ 5.88	\$ 6.00	\$ 6.12
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.80	\$ 8.80	\$ 8.94	\$ 9.07	\$ 9.08	\$ 9.09
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	201	187	183	180	176	173
Cash Balance at EOFY	\$ 940,437	\$ 940,651	\$ 941,385	\$ 941,793	\$ 941,966	\$ 942,381
Gallons sold for FY 2018-2019	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900
Reserves Balance October 2019	\$ 2,757,815	\$ 2,497,815	\$ 2,407,615	\$ 2,329,251	\$ 2,360,760	\$ 2,457,179
Reserves will cover 45 days O & M Costs	210,908	226,594	231,126	235,749	240,464	245,273

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
201-203-5-380-00	Building Maintenance	2,195.46	1,425.25	1,098.81	5,000.00	5,000.00	
201-203-5-390-00	Other Contractual Services	4,122.68	6,450.93	16,069.27	6,000.00	8,000.00	
201-203-5-390-23	Lab Testing	2,683.50	3,247.71	1,150.80	3,000.00	3,300.00	
201-203-5-390-50	Contractual Technological	928.92	694.62		1,000.00	800.00	
201-203-5-391-00	Technological IT	2,844.00	2,864.00	1,581.00	3,000.00	4,200.00	
201-203-5-420-00	Fuels For Vehicles/Equip	4,799.01	5,073.34	3,800.75	5,000.00	8,000.00	
201-203-5-430-00	Operating Supplies	42,469.76	54,441.12	38,322.90	46,000.00	50,000.00	
201-203-5-440-00	Safety & Uniform Supplies	1,430.87	1,443.66	2,030.04	500.00	1,500.00	
201-203-5-450-00	Maint/Repair Supplies	3,509.81	12,715.34	6,326.88	12,000.00	12,000.00	
201-203-5-460-00	Vehicle Maint Supplies	2,754.12	2,017.76	1,618.86	2,800.00	3,200.00	
201-203-5-470-00	Minor Equipment	9,488.03	5,166.81	5,169.19	5,000.00	7,500.00	
201-203-5-505-00	Engineering For Capital			11,093.23	30,000.00	40,000.00	
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			32,270.00	-	-	
201-203-5-530-00	Equipment			32,575.16	70,000.00	70,000.00	
201-203-5-530-60	Meters			97,413.26	265,000.00	620,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl				-	-	
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		2,790,838.19	3,048,311.04	1,326,416.63	2,861,431.00	3,211,014.00	
REVENUE OVER EXPENSES		(116,478.32)	(192,691.04)	129,184.97	345.00	214.00	

WATER SURPLUS

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
205-000-4-361-10	Interest Income	16,525.93	40,075.05	17,477.74	22,500.00	35,000.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-81	From Water Fund	583,824.64	624,720.45	86,292.17	50,000.00	90,000.00	
TOTAL REVENUE		600,350.57	664,795.50	103,769.91	72,500.00	125,000.00	
205-205-5-730-22	Transfer To Water Fd					350,000.00	
TOTAL EXPENSES						350,000.00	
REVENUE OVER EXPENSES		600,350.57	664,795.50	103,769.91	72,500.00	(225,000.00)	

WATER DEPR / EQUIP REPLACEMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
207-000-4-361-10	Interest Income		6,649.64	904.24			
207-000-4-371-10	Miscellaneous Revenue						
207-000-4-371-17	Bond/Loan Proceeds						
207-000-4-381-89	From Water Bond Reserve		72,000.00				
TOTAL REVENUE			78,649.64	904.24			
207-207-5-390-00	Other Contractual Services		23,322.50				
207-207-5-540-00	Lines, Roads Etc			5,301.92			
207-207-5-730-22	Transfer To Water Fd		104,436.97				
TOTAL EXPENSES			127,759.47	5,301.92			Project will be completed by 4/30/19
REVENUE OVER EXPENSES			(49,109.83)	(4,397.68)			

WATER ALT BND INT & RED

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
208-000-4-361-10	Interest Income		(145.96)	168.38		300.00	
208-000-4-371-10	Miscellaneous Revenue						
208-000-4-381-81	From Water Fund		99,000.00	100,500.00	201,000.00	201,000.00	
TOTAL REVENUE			98,854.04	100,668.38	201,000.00	201,300.00	
208-208-5-610-00	Principal Payments		31,860.19	71,000.00	143,000.00	149,000.00	
208-208-5-620-00	Interest Payments			29,231.55	57,161.00	51,858.00	
208-208-5-630-00	Other Debt Services						
208-208-5-640-00	Transfer to Water Fund		72,000.00				
TOTAL EXPENSES			103,860.19	100,231.55	200,161.00	200,858.00	
REVENUE OVER EXPENSES			(5,006.15)	436.83	839.00	442.00	

City of Highland, Illinois
 Water Treatment Plant
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Spillway Retaining Wall Repair		40,000			
Total Engineering Account #505	0	40,000	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Spillway Retaining Wall Repair		300,000			
Heartland Conservatory Shared Costs	60,000	60,000	60,000		
Future Plant Construction	100,000	100,000	100,000	100,000	100,000
Elevated Tank Maintenance	21,000	21,000	21,000	21,000	21,000
1.5 MG Standpipe Maintenance	97,450	97,450	97,450	97,450	97,450
1.0 MG Ground Storage Tank Maintenance	50,829	50,829	50,829	50,829	50,829
Total Other Capital Improvements Account #550	329,279	629,279	329,279	269,279	269,279
Total Capital Expenditures Projected	329,279	669,279	329,279	269,279	269,279

City of Highland, Illinois
Water Distribution
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Keeven Water Line Replacement	25,000				
Water Main Replacements	15,000	30,000	30,000	30,000	30,000
Total Engineering Account #505	<u>40,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Land Account #510					
Total Land Account #510	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Account #520					
Total Building Account #520	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equipment Account #530					
Replace Pot Holing Machine			65,000		
Replace Boring Rig		150,000			
Replace Dump Truck			120,000		
Replace backhoe (50/50 share with sew coll)				100,000	
Total Equipment Account #530	<u>0</u>	<u>150,000</u>	<u>185,000</u>	<u>100,000</u>	<u>0</u>
Meters Account #530-60					
Auto Meter Reading	70,000	70,000	70,000	70,000	70,000
Total Meters Account #530-60	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Lines, Roads, Etc Account #540					
Keeven Water Line Replacement	315,000				
Raeber Water Commitment	30,000				
Water Main Replacements	275,000	0	300,000	300,000	300,000
Total Lines, Roads, Etc Account #540	<u>620,000</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures Projected	<u><u>730,000</u></u>	<u><u>250,000</u></u>	<u><u>585,000</u></u>	<u><u>500,000</u></u>	<u><u>400,000</u></u>

SEWER FUND
O&M ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 2,049,895	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424
Pretreatment Revenue	250,000	220,000	220,000	220,000	220,000	220,000
Connection Fees	100,000	75,000	75,000	75,000	75,000	75,000
Misc Income	14,500	30,000	30,000	30,000	30,000	30,000
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,414,395	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424

Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,052,236	2,035,260	2,035,260	2,035,260	2,035,260
Capital Expenditures Allocation	10%	241,439	239,442	239,442	239,442	239,442
Cash Reserve & Equip Repl Allocation	5%	120,720	119,721	119,721	119,721	119,721

Operating & Maintenance:						
Personnel - Admin	\$ 104,550	\$ 108,280	\$ 111,528	\$ 114,874	\$ 118,320	\$ 121,870
Personnel - Collection	253,000	189,500	195,185	201,041	207,072	213,284
Personnel - WRF	373,500	400,500	412,515	424,890	437,637	450,766
Personnel - Pretreatment	0	0	-	-	-	-
Sub Total	731,050	698,280	719,228	740,805	763,029	785,920
Professional Svcs - Admin	172,161	175,924	179,442	183,031	186,692	190,426
Professional Svcs - Collection	800	800	816	832	849	866
Professional Svcs - WRF	5,000	2,000	2,040	2,081	2,122	2,165
Professional Svcs - Pretreatment	0	17,500	17,850	18,207	18,571	18,943
Sub Total	177,961	196,224	200,148	204,151	208,234	212,399
Contractual Svcs - Admin	75,608	83,130	84,793	86,488	88,218	89,983
Contractual Svcs - Collection	24,436	28,500	29,070	29,651	30,244	30,849
Contractual Svcs - WRF	218,676	219,100	223,482	227,952	232,511	237,161
Contractual Svcs - Pretreatment	5,250	6,500	6,630	6,763	6,898	7,036
Sub Total	323,970	337,230	343,975	350,854	357,871	365,029
Supplies - Admin	1,750	1,900	1,938	1,977	2,016	2,057
Supplies - Collection	38,400	56,500	57,630	58,783	59,958	61,157
Supplies - WRF	49,150	74,750	76,245	77,770	79,325	80,912
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	89,300	133,150	135,813	138,529	141,300	144,126
Total O&M Projected	1,322,281	1,364,884	1,399,164	1,434,340	1,470,435	1,507,474

Capital Projection	8,743,000	5,979,700	115,000	310,000	100,000	310,000
Bond Debt Repayment Transfer Out	197,000	199,000	737,000	738,000	867,000	868,000
Bond/Debt Proceeds	8,050,000	5,250,000	0	22,000	23,000	23,500
Capital Reserve Transfer In	0	0	0	141,000	96,000	343,000
Transfer to Economic Development	25,650	8,231	0	0	0	0
Transfer to Reserves / Surplus	176,000	92,000	143,000	75,000	75,000	75,000

Cash Expenditures	10,065,281	7,344,584	1,514,164	1,744,340	1,570,435	1,817,474
Transfers Out	398,650	299,231	880,000	813,000	942,000	943,000
Total Expenditures & Transfers Projected	\$ 10,463,931	\$ 7,643,815	\$ 2,394,164	\$ 2,557,340	\$ 2,512,435	\$ 2,760,474

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 464	\$ 609	\$ 260	\$ 84	\$ 989	\$ 450
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SEWER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	54.8%	57.0%	58.4%	59.9%	61.4%	63.0%
O & M Cost per 1000 gallons sold will not exceed \$ 5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.45	\$ 5.62	\$ 5.77	\$ 5.91	\$ 6.06	\$ 6.21
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.95	\$ 9.87	\$ 9.87	\$ 9.87	\$ 9.87	\$ 9.87
	4.5	4.25	4.1	3.96	3.81	3.66
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	291	282	275	268	262	256
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,582	\$ 1,053,842	\$ 1,053,925	\$ 1,054,915	\$ 1,055,365
Gallons billed for FY 2018-2019	242,658,200	242,658,200	242,658,200	242,658,200	242,658,200	242,658,200
Reserves Balance October 2019	\$1,593,559	\$1,685,559	\$1,828,559	\$1,762,559	\$1,741,559	\$1,473,559
Debt Reserves Required IEPA			\$540,000	\$540,000	\$668,000	\$668,000
Available Reserves			\$1,288,559	\$1,222,559	\$1,073,559	\$805,559
Reserves to Cover 45 days O&M Costs	\$163,021	\$168,273	\$172,500	\$176,836	\$181,286	\$185,853

SEWER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 2,049,895	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424
Pretreatment Revenue	250,000	220,000	220,000	220,000	220,000	220,000
Connection Fees	100,000	75,000	75,000	75,000	75,000	75,000
Interest Income	14,500	30,000	30,000	30,000	30,000	30,000
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,414,395	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,052,236	2,035,260	2,035,260	2,035,260	2,035,260
Capital Expenditures Allocation	10%	241,439	239,442	239,442	239,442	239,442
Cash Reserve & Equip Repl Allocation	5%	120,720	119,721	119,721	119,721	119,721
Operating & Maintenance:						
Personnel - Admin	\$ 104,550	\$ 108,280	\$ 111,528	\$ 114,874	\$ 118,320	\$ 121,870
Professional Svcs - Admin	172,161	175,924	179,442	183,031	186,692	190,426
Contractual Svcs - Admin	75,608	83,130	84,793	86,488	88,218	89,983
Supplies - Admin	1,750	1,900	1,938	1,977	2,016	2,057
Sub Total	354,069	369,234	377,701	386,371	395,247	404,335
Personnel - Collection	253,000	189,500	195,185	201,041	207,072	213,284
Professional Svcs - Collection	800	800	816	832	849	866
Contractual Svcs - Collection	24,436	28,500	29,070	29,651	30,244	30,849
Supplies - Collection	38,400	56,500	57,630	58,783	59,958	61,157
Sub Total	316,636	275,300	282,701	290,307	298,123	306,157
Personnel - WRF	373,500	400,500	412,515	424,890	437,637	450,766
Professional Svcs - WRF	5,000	2,000	2,040	2,081	2,122	2,165
Contractual Svcs - WRF	218,676	219,100	223,482	227,952	232,511	237,161
Supplies - WRF	49,150	74,750	76,245	77,770	79,325	80,912
Sub Total	646,326	696,350	714,282	732,693	751,596	771,004
Personnel - Pretreatment	0	0	-	-	-	-
Professional Svcs - Pretreatment	0	17,500	17,850	18,207	18,571	18,943
Contractual Svcs - Pretreatment	5,250	6,500	6,630	6,763	6,898	7,036
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	5,250	24,000	24,480	24,970	25,469	25,978
Total O&M Projected	1,322,281	1,364,884	1,399,164	1,434,340	1,470,435	1,507,474
Capital Projection	8,743,000	5,979,700	115,000	310,000	100,000	310,000
Bond Debt Repayment Transfer Out	197,000	199,000	737,000	738,000	867,000	868,000
Bond/Debt Proceeds	8,050,000	5,250,000	0	22,000	23,000	23,500
Capital Reserve Transfer In	0	0	0	141,000	96,000	343,000
Transfer to Economic Development	25,650	8,231	-	-	-	-
Transfer to Reserves / Surplus	176,000	92,000	143,000	75,000	75,000	75,000
Cash Expenditures	10,065,281	7,344,584	1,514,164	1,744,340	1,570,435	1,817,474
Transfers Out	398,650	299,231	880,000	813,000	942,000	943,000
Total Expenditures & Transfers Projected	\$ 10,463,931	\$ 7,643,815	\$ 2,394,164	\$ 2,557,340	\$ 2,512,435	\$ 2,760,474
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 464	\$ 609	\$ 260	\$ 84	\$ 989	\$ 450

SEWER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	54.8%	57.0%	58.4%	59.9%	61.4%	63.0%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.45	\$ 5.44	\$ 5.58	\$ 5.72	\$ 5.86	6.01
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.95	\$ 9.55	\$ 9.55	\$ 9.55	\$ 9.55	9.55
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	291	282	275	268	262	256
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,582	\$ 1,053,842	\$ 1,053,925	\$ 1,054,915	\$ 1,055,365
Gallons billed for FY 2018-2019	242,658,200	250,721,600	250,721,600	250,721,600	250,721,600	250,721,600
Reserves Balance October 2019	\$1,593,559	\$1,685,559	\$1,828,559	\$1,762,559	\$1,741,559	\$1,473,559
Debt Reserves Required IEPA			\$540,000	\$540,000	\$668,000	\$668,000
Available Reserves			\$1,288,559	\$1,222,559	\$1,073,559	\$805,559
Reserves to Cover 45 days O&M Costs	\$163,021	\$168,273	\$172,500	\$176,836	\$181,286	\$185,853

Table with columns: Account Number, Description, FY 2017-18 Actual, FY 2018-19 Actual, 6 months 10/31/19, FY 2019-20 Budget, FY 2020-21 Budget, Comments. Section: WATER RECLAMATION FACILITY.

Table with columns: Account Number, Description, FY 2017-18 Actual, FY 2018-19 Actual, 6 months 10/31/19, FY 2019-20 Budget, FY 2020-21 Budget, Comments. Section: SEWER PRETREATMENT.

Summary row for SEWER PRETREATMENT: TOTAL EXPENSES, REVENUE OVER EXPENSES.

SEWER SURPLUS

Table with columns: Account Number, Description, FY 2017-18 Actual, FY 2018-19 Actual, YTD Actual 6 months 10/31/19, FY 2019-20 Budget, FY 2020-21 Budget. Section: SEWER SURPLUS.

WATER RECLAMATION REPAYMENT FUND

Table with columns: Account Number, Description, FY 2017-18 Actual, FY 2018-19 Actual, YTD Actual 6 months 10/31/19, FY 2019-20 Budget, FY 2020-21 Budget. Section: WATER RECLAMATION REPAYMENT FUND.

308-308-5-610-00 Principal Payments

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
308-308-5-620-00	Interest Payments	7,512.36					
308-308-5-630-00	Other Debt Services						
TOTAL EXPENSES		7,512.36	-	-	-	-	
REVENUE OVER EXPENSES		444,080.37	149.34	779,368.31	-	500.00	

SEWER BOND CONSTRUCTION

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
309-000-4-361-10	Interest Income					
309-000-4-371-10	Miscellaneous Revenue					
309-000-4-371-16	Loan Proceeds					
309-000-4-381-10	From General Admin Fund					
309-000-4-381-82	From Sewer Fund	200,004.00	197,004.00	98,502.00	197,000.00	199,000.00
TOTAL REVENUE		200,004.00	197,004.00	98,502.00	197,000.00	199,000.00
309-309-5-390-00	Other Contractual Services					
309-309-5-550-10	Sewer Bond Improvements					
309-309-5-595-00	Depreciation	134,924.47	134,924.47			
309-309-5-610-00	Principal Payments			120,000.00	120,000.00	125,000.00
309-309-5-620-00	Interest Payments	81,462.99	78,473.00	39,272.50	76,985.00	73,800.00
309-309-5-630-00	Other Debt Services	150.00	150.00			
TOTAL EXPENSES		216,537.46	213,547.47	159,272.50	196,985.00	198,800.00
REVENUE OVER EXPENSES		(16,533.46)	(16,543.47)	(60,770.50)	15.00	200.00

City of Highland, Illinois
Sewer Collection
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

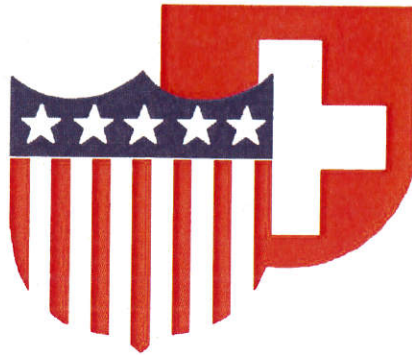
Budget Item	20/21	21/22	22/23	23/24	24/25	
Engineering for Capital Account #505						
CIPP Projects (remaining clay pipe in system)	30,000		10,000		10,000	
Trunk Main Rehabilitation-Prelim. Eng.	50,000					(SRF loan reimbursable)
Total Engineering Account #505	80,000	0	10,000	0	10,000	
Land Account #510						
Total Land Account #510	0	0	0	0	0	
Building Account #520						
Total Building Account #520	0	0	0	0	0	
Equipment Account #530						
Replace backhoe (50/50 share with water dist)				100,000		
Total Equipment Account #530	0	0	0	100,000	0	
Lines, Roads, Etc Account #540						
Trunk Main Rehabilitation	2,400,000					(SRF loan reimbursable)
CIPP Projects (remaining clay pipe in system)	528,000	0	300,000	0	300,000	
Total Lines, Roads, Etc Account #540	2,928,000	0	300,000	0	300,000	
Other Capital Improvements Account #550						
Total Other Capital Improvements Account #550	0	0	0	0	0	
Total Capital Expenditures Projected	3,008,000	0	310,000	100,000	310,000	

City of Highland, Illinois
 Water Reclamation Facility
 20/21 thru 24/25

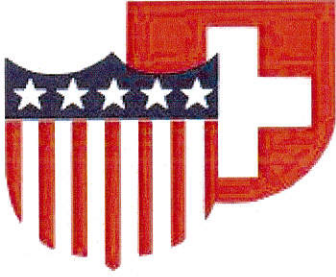
PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace Wheel Loader (60-40 split with S&A)	60,000				
Replace 2005 Bobcat Skid Loader with Compact Wheel Loader	100,000				
Replace 2000 H&S All Purpose Spreader		65,000			
Replace 2006 Brown Bear Paddle Aerator		50,000			
Total Equipment Account #530	160,000	115,000	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Plant Improvements and Upgrades	2,800,000				
Total Other Capital Improvements Account #550	2,800,000				
Total Capital Expenditures Projected	2,960,000	115,000	0	0	0

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2020-2021 Budget Goals

Mission Statement

To provide our customers with the most cost effective and reliable electric system available.

Critical Measures

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

- Revenue dedicated to personnel will not exceed 13%.
- Total revenue dedicated to O&M will not exceed 88%.
- At least 5% of total revenue will be placed in reserve.
- Revenue per kWh will exceed \$0.11.
- Total O&M cost per kWh sold will not exceed \$0.10.
- Operating income per KWH will exceed .010 based on APPA benchmarking.
- Net income per revenue dollar shall exceed \$0.047 based on APPA benchmarking.

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:

1. Complete deployment of Smart Grid Technology to allow all electric meters to be remotely read from the desktop.
2. Provide customers with portal allowing them to monitor their own electric usage and set alarms to be proactive and reduce complaint calls.
3. Purchase a new GPS unit for collection of data used in keeping our GIS maps updated.
4. Continue to validate current revenue stream thru testing and repair of large Commercial/industrial metering systems.

5. Replace hanging Christmas decorations on Broadway to coincide with Broadway Beautification Project.
6. Upgrade some additional Christmas lights on the square to LED bulbs.

Electric Production Goals:

1. Repair leaking roof on main power plant building.
2. Replace broken louver vents in Nordberg room with new power controlled vents resolving both water leak issues and improving energy efficiency.
3. Replace one pickup truck.
4. Purchase Sonetics headset system to allow generator operators to communicate while generating, improving safety conditions.
5. Purchase two replacement Catalysts for the CAT generators, the original spares were used during our EPA testing this year to replace two failing catalysts.

Electric Distribution Goals:

1. Complete deployment of Smart Grid meters.
2. Install Bellm Road Cross Tie to add flexibility and improve reliability.
3. Continue Pole Inspection to identify “Bad” poles and replace where necessary (20% of total poles in system).
4. Purchase an additional Tree Truck and chipper and add 1 more tree trimmer.
5. Perform preventative Maintenance on Eastside Substation Tap Changer.
6. Purchase a Thumper/Radar Machine for locating UG faults.
7. Hire contractors to install 34.5 KV circuit breakers.
8. Hire contractors to replace aerial banks at Weinheimer and Sharpshooters.
9. Replace light poles along Broadway to coincide with Broadway Beautification Project.
10. Install permanent lighting along Sharpshooters trail.

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT						

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 15,090,193	\$ 15,826,910	\$ 16,222,583	\$ 16,628,148	\$ 17,043,852	\$ 17,469,948
Connection Fees	35,000	35,000	35,000	35,000	35,000	35,000
Misc Revenues	1,096,298	107,604	107,604	107,604	107,604	107,604
Total Revenues Projected	\$ 16,221,491	\$ 15,969,514	\$ 16,365,187	\$ 16,770,752	\$ 17,186,456	\$ 17,612,552

Revenue Allocation:						
Operating & Maintenance Allocation	85%	13,788,267	13,574,087	13,910,409	14,255,139	14,608,488
Capital Expenditures Allocation	10%	1,622,149	1,596,951	1,636,519	1,677,075	1,718,646
Cash Reserve & Equip Repl Allocation	5%	811,075	798,476	818,259	838,538	859,323

Operating & Maintenance:						
Personnel - Admin	\$ 464,130	\$ 500,780	\$ 513,300	\$ 526,133	\$ 539,286	\$ 552,768
Professional Svcs - Admin	796,223	821,157	837,580	854,332	871,419	888,847
Contractual Svcs - Admin	385,000	388,850	396,627	404,560	412,651	420,904
Supplies - Admin	16,500	18,700	19,261	19,839	20,434	21,047
Sub Total Admin	<u>1,661,853</u>	<u>1,729,487</u>	<u>1,766,768</u>	<u>1,804,864</u>	<u>1,843,790</u>	<u>1,883,566</u>
Personnel - Production	147,000	156,500	161,195	166,031	171,012	176,142
Professional Svcs - Production	35,500	25,500	26,010	26,530	27,061	27,602
Contractual Svcs - Production	9,772,492	10,017,034	10,217,375	10,421,723	10,630,157	10,842,760
Supplies - Production	92,350	80,400	82,812	85,296	87,855	90,491
Sub Total Production	<u>10,047,342</u>	<u>10,279,434</u>	<u>10,487,392</u>	<u>10,699,580</u>	<u>10,916,085</u>	<u>11,136,995</u>
Personnel - Distribution	1,233,500	1,342,200	1,382,466	1,423,940	1,466,658	1,510,658
Professional Svcs - Distribution	50,000	50,000	51,000	52,020	53,060	54,121
Contractual Svcs - Distribution	103,500	154,025	157,106	160,248	163,453	166,722
Supplies - Distribution	177,500	191,000	196,730	202,632	208,711	214,972
Sub Total Distribution	<u>1,564,500</u>	<u>1,737,225</u>	<u>1,787,302</u>	<u>1,838,840</u>	<u>1,891,882</u>	<u>1,946,473</u>
Total O&M Projected	13,273,695	13,746,146	14,041,462	14,343,284	14,651,757	14,967,034

Capital Projection	2,184,564	1,293,564	1,166,864	1,143,564	658,564	398,564
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	190,867	60,593	60,000	60,000	60,000	60,000
Transfer to Reserves / Surplus	572,000	869,000	1,096,000	1,223,000	1,816,000	2,186,000

Cash Expenditures	15,458,259	15,039,710	15,208,326	15,486,848	15,310,321	15,365,598
Transfers Out	762,867	929,593	1,156,000	1,283,000	1,876,000	2,246,000
Total Expenditures & Transfers Projected	\$ 16,221,126	\$ 15,969,303	\$ 16,364,326	\$ 16,769,848	\$ 17,186,321	\$ 17,611,598

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 365	\$ 211	\$ 861	\$ 904	\$ 135	\$ 954
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<u>ELECTRIC FUND'S CRITICAL MEASURES</u>						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	81.8%	86.1%	85.8%	85.5%	85.3%	85.0%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.4%	12.5%	12.6%	12.6%	12.7%	12.7%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1234	0.1185	0.1185	0.1185	0.1184	0.1184
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1010	0.1020	0.1017	0.1013	0.1010	0.1006
Operating Income will exceed .010 cents per KWH	0.0224	0.0165	0.0168	0.0172	0.0174	0.0178
Projected KWH per Year with 2.5% increase over Actual 2018-2019 KWH	131,460,977	134,747,501	138,116,189	141,569,094	145,108,321	148,736,029
Reserves Balance October 2019	\$7,015,556	\$7,884,556	\$8,980,556	\$10,203,556	\$12,019,556	\$14,205,556
Reserves to Cover 45 days O&M Costs	\$1,636,483	\$1,694,730	\$1,731,139	\$1,768,350	\$1,806,381	\$1,845,251

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY						

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 15,090,193	15,826,910	16,222,583	16,628,148	17,043,852	17,469,948
Connection Fees	35,000	35,000	35,000	35,000	35,000	35,000
Misc Revenues	1,096,298	107,604	107,604	107,604	107,604	107,604
Total Revenues Projected	\$ 16,221,491	\$ 15,969,514	\$ 16,365,187	\$ 16,770,752	\$ 17,186,456	\$ 17,612,552

Revenue Allocation:							
Operating & Maintenance Allocation	85%	13,788,267	13,574,087	13,910,409	14,255,139	14,608,488	14,970,669
Capital Expenditures Allocation	10%	1,622,149	1,596,951	1,636,519	1,677,075	1,718,646	1,761,255
Cash Reserve & Equip Repl Allocation	5%	811,075	798,476	818,259	838,538	859,323	880,628

Operating & Maintenance:						
Personnel - Admin	\$ 464,130	\$ 500,780	\$ 513,300	\$ 526,133	\$ 539,286	\$ 552,768
Personnel - Production	147,000	156,500	161,195	166,031	171,012	176,142
Personnel - Distribution	1,233,500	1,342,200	1,382,466	1,423,940	1,466,658	1,510,658
Sub Total	<u>1,844,630</u>	<u>1,999,480</u>	<u>2,056,961</u>	<u>2,116,104</u>	<u>2,176,956</u>	<u>2,239,568</u>
Professional Svcs - Admin	796,223	821,157	837,580	854,332	871,419	888,847
Professional Svcs - Production	35,500	25,500	26,010	26,530	27,061	27,602
Professional Svcs - Distribution	50,000	50,000	51,000	52,020	53,060	54,121
Sub Total	<u>881,723</u>	<u>896,657</u>	<u>914,590</u>	<u>932,882</u>	<u>951,540</u>	<u>970,570</u>
Contractual Svcs - Admin	385,000	388,850	396,627	404,560	412,651	420,904
Contractual Svcs - Production	9,772,492	10,017,034	10,217,375	10,421,723	10,630,157	10,842,760
Contractual Svcs - Distribution	103,500	154,025	157,106	160,248	163,453	166,722
Sub Total	<u>10,260,992</u>	<u>10,559,909</u>	<u>10,771,108</u>	<u>10,986,531</u>	<u>11,206,261</u>	<u>11,430,386</u>
Supplies - Admin	16,500	18,700	19,261	19,839	20,434	21,047
Supplies - Production	92,350	80,400	82,812	85,296	87,855	90,491
Supplies - Distribution	177,500	191,000	196,730	202,632	208,711	214,972
Sub Total	<u>286,350</u>	<u>290,100</u>	<u>298,803</u>	<u>307,767</u>	<u>317,000</u>	<u>326,510</u>
Total O&M Projected	\$ 13,273,695	\$ 13,746,146	\$ 14,041,462	\$ 14,343,284	\$ 14,651,757	\$ 14,967,034

Capital Projection	2,184,564	1,293,564	1,166,864	1,143,564	658,564	398,564
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	190,867	60,593	60,000	60,000	60,000	60,000
Transfer to Reserves / Surplus	572,000	869,000	1,096,000	1,223,000	1,816,000	2,186,000

Cash Expenditures	15,458,259	15,039,710	15,208,326	15,486,848	15,310,321	15,365,598
Transfers Out	762,867	929,593	1,156,000	1,283,000	1,876,000	2,246,000
Total Expenditures & Transfers Projected	\$ 16,221,126	\$ 15,969,303	\$ 16,364,326	\$ 16,769,848	\$ 17,186,321	\$ 17,611,598

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 365	\$ 211	\$ 861	\$ 904	\$ 135	\$ 954
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ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 88%						
Actual Revenue Dedicated to O&M	81.8%	86.1%	85.8%	85.5%	85.3%	85.0%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.4%	12.5%	12.6%	12.6%	12.7%	12.7%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1234	0.1185	0.1185	0.1185	0.1184	0.1184
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1010	0.1020	0.1017	0.1013	0.1010	0.1006
Operating Income will exceed .010 cents per KWH	0.0224	0.0165	0.0168	0.0172	0.0174	0.0178
Projected KWH per Year with 2.5% increase over Actual 2018-2019 KWH	131,460,977	134,747,501	138,116,189	141,569,094	145,108,321	148,736,029
Net income per revenue dollar shall exceed \$.047	0.0353	0.0544	0.0670	0.0730	0.1057	0.1242
Reserves Balance October 2019	\$7,015,556	\$7,884,556	\$8,980,556	\$10,203,556	\$12,019,556	\$14,205,556
Reserves to Cover 45 days O&M Costs	\$1,636,483	\$1,694,730	\$1,731,139	\$1,768,350	\$1,806,381	\$1,845,251

ELECTRIC DEPARTMENT

Table with columns: Account Number, Description, FY 2017-18 Actual, FY 2018-19 Actual, YTD Actual 6 months 10/31/19, FY 2019-20 Budget, FY 2020-21 Budget, and various notes. Includes sub-totals for TOTAL REVENUE.

ELECTRIC ADMIN

Detailed table for Electric Admin department with columns: Account Number, Description, FY 2017-18 Actual, FY 2018-19 Actual, YTD Actual 6 months 10/31/19, FY 2019-20 Budget, FY 2020-21 Budget, and notes.

ELECTRIC PRODUCTION

Detailed table for Electric Production department with columns: Account Number, Description, FY 2017-18 Actual, FY 2018-19 Actual, YTD Actual 6 months 10/31/19, FY 2019-20 Budget, FY 2020-21 Budget, and notes.

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	
101-102-5-540-00	Lines						-
101-102-5-550-00	Other Capital Improvements						-
101-102-5-595-00	Depreciation Expenses						-
<u>ELECTRIC DISTRIBUTION</u>							
101-104-5-110-00	Regular Salaries	851,582.36	857,584.23	374,699.18	900,000.00	950,000.00	
101-104-5-120-00	Overtime	103,710.76	77,658.08	37,213.78	90,000.00	80,000.00	
101-104-5-130-00	Benefits - Health & Life	48,441.50	73,512.54	31,336.98	80,000.00	119,100.00	
101-104-5-131-00	Benefits - Other						
101-104-5-140-00	Social Security	70,179.12	68,735.20	30,380.99	75,500.00	79,000.00	
101-104-5-150-00	Retirement	103,791.49	91,897.25	34,554.77	88,000.00	114,100.00	
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	10,408.58	13,978.52	6,397.10	20,000.00	10,000.00	
101-104-5-240-00	Training And Travel	17,620.88	12,774.05	800.00	30,000.00	40,000.00	3 apprentices
101-104-5-260-00	Waste Removal						
101-104-5-310-00	Telephone/Communications	716.96	631.75	587.42	1,000.00	1,500.00	
101-104-5-330-00	Utilities	2,536.24	2,130.14	637.94	3,500.00	3,000.00	Added Carabay Crest Subdivision
101-104-5-340-00	Rentals And Leases	1,800.00	4,765.49	15,843.73	8,000.00	16,000.00	Facon rental X 2
101-104-5-360-00	Equipment Maint And Repair	86,839.04	49,335.11	25,007.60	35,000.00	40,000.00	Full crew, probably more issues
101-104-5-360-10	Vehicle Maint/Repair	6,432.72	1,384.30	3,605.10	5,000.00	6,000.00	
101-104-5-370-00	Transportation Reimburse						
101-104-5-380-00	Building Maintenance	11,292.27	6,979.36	1,029.00	7,500.00	5,000.00	
101-104-5-390-00	Other Contractual Services	49,405.07	44,492.37	98,904.32	38,000.00	60,000.00	over this year due to mutual aid and recruiting by \$6K and \$86K fr also added \$20K for annual pole testing here
101-104-5-390-40	Trees-Distribution						
101-104-5-390-41	Contractual/Technological	2,800.00					
101-104-5-390-50	Contractual/Technological	1,920.48	1,920.48	1,158.21	2,000.00	2,400.00	Air cards fees for tablets
101-104-5-391-00	Technological IT	2,876.95	2,864.00	1,581.00	3,500.00	20,125.00	
101-104-5-420-00	Fuels For Vehicles/Equip	18,331.46	18,934.29	9,645.60	25,000.00	25,000.00	
101-104-5-430-00	Operating Supplies	119,925.67	85,426.74	63,617.07	110,000.00	120,000.00	
101-104-5-430-41	Operating Supplies-Transmi						
101-104-5-440-00	Safety & Uniform Supplies	6,684.58	19,388.25	17,502.66	12,000.00	15,000.00	
101-104-5-450-00	Maint/Repair Supplies	5,266.06	2,533.02	2,472.80	3,000.00	4,000.00	
101-104-5-460-00	Vehicle Maint Supplies	8,807.49	6,189.68	2,565.32	7,500.00	7,000.00	
101-104-5-470-00	Minor Equipment	28,175.48	13,043.24	14,928.05	20,000.00	20,000.00	
101-104-5-505-00	Engineering For Capital			20,765.29	119,000.00	55,000.00	
101-104-5-510-00	Land				98,564.00	98,564.00	
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			2,569.50	170,000.00	365,000.00	
101-104-5-530-60	Meters			258.00	240,000.00	400,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl						
101-104-5-540-03	Lines-Transmission			14,000.00			
101-104-5-540-10	Electric Poles			27,038.94	75,000.00	75,000.00	
101-104-5-540-20	Electric Transformers			17,160.00	60,000.00	100,000.00	
101-104-5-540-30	Electric Cable			5,310.00	50,000.00	50,000.00	
101-104-5-550-00	Other Capital Improvements			8,320.72	1,372,000.00	35,000.00	
101-104-5-560-00	Substations						
101-104-5-595-00	Depreciation Expenses						
101-104-5-630-00	Other Debt Services						
TOTAL EXPENSES		15,555,285.12	15,956,211.49	7,568,071.38	17,247,011.00	17,010,642.00	
REVENUE OVER EXPENSES		(83,451.48)	(218,918.74)	1,750,550.23	365.00	211.00	
<u>Electric Surplus</u>							
105-000-4-361-10	Interest Income	49,400.13	104,570.91	46,898.00	55,000.00	96,000.00	
105-000-4-371-10	Miscellaneous Revenue						
105-000-4-381-75	From City Property Utility Facility Fund						
105-000-4-381-80	From Electric	1,024,860.00	1,077,333.24	44,731.80	422,000.00	869,000.00	
TOTAL REVENUE		1,074,260.13	1,181,904.15	91,629.80	477,000.00	965,000.00	
105-105-5-730-15	Transfer To Electric						
105-105-7-30-20	Transfer To FTTP Fund						
TOTAL EXPENSES		-	-	-	-	-	
REVENUE OVER EXPENSES		1,074,260.13	1,181,904.15	91,629.80	477,000.00	965,000.00	

City of Highland, Illinois
Electric Production
 20/21 thru 24/25

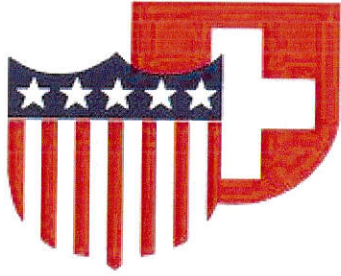
PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Nordberg Room Roof Louver Replacement	20,000				
Main building roof repairs	40,000				
Total Building Account #520	60,000	0	0	0	0
Equipment Account #530					
Power Plant Pickup Truck	30,000				
Walnut Christmas Decoration Upgrade			10,000		
Broadway Christmas Decorations Upgrade	25,000	25,000			
Total Equipment Account #530	55,000	25,000	10,000	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
ADA Accessibility Modifications		9,500			
Total Other Capital Improvements Account #550	0	9,500	0	0	0
Total Capital Expenditures Projected	115,000	34,500	10,000	0	0

City of Highland, Illinois
 Electric Distribution
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Northtown Substation Transformer					
Contract help for 34.5 Kv breaker installation	40,000				
Maintenance of Eastside Substation Load Tap Changer	15,000				
Total Engineering for Capital Account #505	55,000	0	0	0	0
Land Account #510	98,564	98,564	98,564	98,564	98,564
Total Land Account #510	98,564	98,564	98,564	98,564	98,564
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replacement Tree Truck and Chipper	175000				
City portion of Lights on Broadway Phase I	90000				
City portion of Lights on Broadway Phase II		90000			
Thumper/Radar Machine	25000				
Materials for 2400 circuit elimination project	50000	50000			
Customer Portal		27000			
SCADA System Upgrade			350,000		
Miscellaneous equipment for Bellm Road Cross Tie		26800			
Eastside Circuit Upgrades		105000			
Miscellaneous costs associated with 2nd 138 feed			300,000		
Westside substation breaker upgrades				300,000	
Northtown substation breaker upgrades					300,000
Misc Control Devices	25,000	25,000	25,000	25,000	
Total Equipment Account #530	365,000	323,800	675,000	325,000	300,000
Meters Account #530-60					
Electric Meters	400,000	50,000	50,000	50,000	
Total Electric Meters Account #530-60	400,000	50,000	50,000	50,000	0
Lines, Roads, Etc Account #540					
138kv Line Clearance Trimming			100,000		
Total Lines, Roads, Etc Account #540	0	0	100,000	0	0
Electric Poles Account #540-10					
Bellm Road Cross Tie		25,000			
Electric Poles	75,000	75,000	75,000	50,000	
Total Electric Poles #540-10	75,000	100,000	75,000	50,000	0
Electric Transformers Account #540-20					
Electric Transformers	100,000	50,000	50,000	50,000	
Total Electric Transformers Account #540-20	100,000	50,000	50,000	50,000	0
Electric Cable Account #540-30					
Bellm Road Cross Tie		75,000			
New Electric Lines	50,000	50,000	50,000	50,000	
Total Electric Cable Account #540-30	50,000	125,000	50,000	50,000	0
Other Capital Improvements Account #550					
Upgrade/Replace SCADA System		350,000			
Northtown Substation Transformer					
Lighting for Broadway Streetscape					
Lighting for Sharpshooters Trail					
150 LED Streetlights	35,000	35,000	35,000	35,000	
Total Other Capital Improvements Account #550	35,000	385,000	35,000	35,000	0
Total Capital Expenditures Projected	1,178,564	1,132,364	1,133,564	658,564	398,564



City of Highland

HCS

FY 2021 Budget Goals

Critical Measures

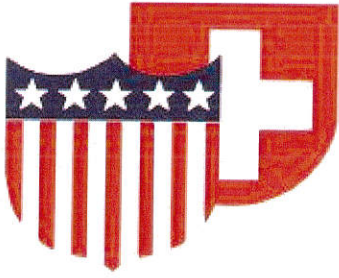
- Revenue dedicated to OM will not exceed 85%
- Revenue dedicated to Personnel will equal 20%

Benchmarks to track for Critical Measures in next budget years:

- ROI will be less than 18 months
- ARPU per subscriber will be more than \$75.00

Major Initiatives

- Support completion of build out to premises within City limits.
- Advertise locally and regionally to draw in businesses and new residents.
- Limit unplanned/unbilled overtime costs to less than 20% of the overall personnel costs.
- Complete migration to IPTV solution.
- Create maintenance program for Fiber Network.
- Initiate products for non HCS customers.
- Wire public safety building.



City of Highland

Information Technology

FY 2021 Budget Goals

Critical Measures

- Maintain current headcount under growing IT demand.

Major Initiatives

- Complete building and zoning software upgrade with citizens' self-service.
- Create records retention program; seek document management solution.
- Infrastructure refresh (core firewalls, email filtering/firewall, VPN solution).
- Deploy upgrades to Human Resources and Parks and Recreation software.
- Enter into 3rd party contract for regular penetration and network security testing.
- Provide solution for meter reader software.
- Complete Water Reclamation network migration.
- Wire Public Safety Building.

FIBER FUND - 111
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Sales - Voice, Video, Data, STB	\$ 2,509,049	\$ 2,771,282	\$ 2,826,708	\$ 2,883,242	\$ 2,940,907	\$ 2,999,725
Home Automation	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ -
Wire Maintenance	\$ 54,288	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245
Misc Revenues	(59,500)	(71,500)	(72,930)	(74,389)	(75,876)	(77,394)
Total Revenues Projected	\$ 2,560,837	\$ 2,760,982	\$ 2,816,202	\$ 2,872,526	\$ 2,929,976	\$ 2,988,576
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,176,711	2,346,835	2,393,771	2,441,647	2,490,480
Capital Expenditures Allocation	10%	256,084	276,098	281,620	287,253	292,998
Cash Reserve & Equip Repl Allocation	5%	128,042	138,049	140,810	143,626	149,429
Operating & Maintenance:						
Personnel	\$ 385,000	\$ 441,000	\$ 369,820	\$ 377,216	\$ 384,761	\$ 392,456
Professional Svcs	52,230	54,486	55,576	56,687	57,821	58,977
Contractual Svcs	1,568,080	1,963,548	1,865,371	1,902,678	1,940,732	1,979,546
Supplies	24,431	26,972	27,511	28,062	28,623	29,195
Total O&M Projected	\$ 2,029,741	\$ 2,486,006	\$ 2,318,278	\$ 2,364,643	\$ 2,411,936	\$ 2,460,175
Capital Projection						
Bond Debt Repayment Transfer Out	530,133	1,012,950	121,950	109,179	124,444	156,747
Capital Reserve Transfer In from Surplus	1,042,000	950,000	954,000	952,000	955,500	954,000
Transfer to Reserves / Surplus	0	0	0	0	0	0
Transfer to Economic Development	31,040	10,075	0	0	0	0
Cash Expenditures	2,559,874	3,498,956	2,440,228	2,473,822	2,536,380	2,616,922
Transfers Out	1,073,040	960,075	954,000	952,000	955,500	954,000
Total Expenditures & Transfers Projected	\$ 3,632,914	\$ 4,459,031	\$ 3,394,228	\$ 3,425,822	\$ 3,491,880	\$ 3,570,922
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ (1,072,077)	\$ (1,698,049)	\$ (578,026)	\$ (553,296)	\$ (561,904)	\$ (582,346)
Revenue over/under O&M	\$ 531,096	\$ 274,976	\$ 497,924	\$ 507,882	\$ 518,040	\$ 528,401

FIBER FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	79.3%	90.0%	82.3%	82.3%	82.3%	82.3%
Revenue Dedicated to Personnel will equal 20%						
Actual Revenue Dedicated to Personnel	15.0%	16.0%	13.1%	13.1%	13.1%	13.1%
Revenues Available for Debt Service Electric	1,875,128	2,298,368	2,378,725	2,482,468	2,589,699	2,700,518
Revenues Available for Debt Service Fiber	524,404	275,476	498,424	508,382	518,540	528,901
	2,399,532	2,573,844	2,877,149	2,990,850	3,108,239	3,229,419
Less Subsidy	(125,021.14)					
Net Revenues Available for Debt Service	2,274,511	2,573,844	2,877,149	2,990,850	3,108,239	3,229,419
FFTP Debt Service Payments	1,164,852.50	948,948.00	953,072.00	951,764.00	955,132.00	953,068.00
110% Coverage of Fiber Payments	195%	271%	302%	314%	325%	339%

FTTP Bond Construction Fd 118

Account Number	Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
118-000-4-361-10	Interest Income				
118-000-4-371-10	Miscellaneous Revenue				bond funds depleted no longer needed
118-000-4-371-17	Bond Proceeds				
118-000-4-381-21	From City Prop/Eq/Res Util Fac				
118-000-4-381-42	Transfer from Electric Surplus				
118-000-4-381-55	From FTTP Bond and Interest 119	1,164,852.50	470,000.00		
118-000-4-381-56	Transfer From Econ Dev 007				
TOTAL REVENUE		1,164,852.50	470,000.00		

118-118-5-110-00	Regular Salaries				
118-118-5-120-00	Overtime				
118-118-5-130-00	Benefits - Health & Life				
118-118-5-131-00	Benefits - Other				
118-118-5-140-00	Social Security				
118-118-5-150-00	Retirement				
118-118-5-160-00	Unemployment				
118-118-5-220-00	Legal / Attorney Fees				
118-118-5-230-00	Engineering / Consulting				
118-118-5-240-00	Training and Travel				
118-118-5-310-00	Telephone / Communications				
118-118-5-340-00	Rentals And Leases				
118-118-5-350-00	Insurance				
118-118-5-380-00	Building Maintenance				
118-118-5-390-00	Other Contractual Services				
118-118-5-390-33	Marketing				
118-118-5-420-00	Fuels For Vehicles/Equip				
118-118-5-430-00	Operating Supplies				
118-118-5-440-00	Safety and Uniform Supplies				
118-118-5-470-00	Minor Equipment				
118-118-5-505-00	Engineering For Capital				
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				
118-118-5-530-00	Equipment				
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				
118-118-5-550-00	Other Capital Improvements				
118-118-5-595-00	Depreciation Expenses	479,621.99			
118-118-5-620-00	Interest Expense	527,069.16			
118-118-5-640-10	Amortization Expense				
118-118-5-730-56	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				
TOTAL EXPENSES		1,006,691.15	-	0.00	0.00
REVENUE OVER EXPENSES		158,161.35	470,000.00	0.00	0.00

FTTP Bond & Interest Fd 119

Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
119-000-4-361-10	Interest Income	29.03	608.84	500.00
119-000-4-371-10	Miscellaneous Revenue	125,221.80	62,255.93	1,000.00
119-000-4-381-80	From Electric Fund			0.00
119-000-4-381-51	From FTTP Bond Constr 118	1,038,996.00		
119-000-4-381-52	From Fiber Operations		520,998.00	950,000.00
119-000-4-381-82	From FTTP Bond Reserves		75,205.25	
TOTAL REVENUE	1,164,246.83	659,068.02	1,161,968.00	951,000.00
119-119-5-390-00	Other Contractual Services		84,350.00	
119-119-5-610-00	Principal Payments			735,000.00
119-119-5-620-00	Interest Payments		650,000.00	213,948.00
119-119-5-630-00	Other Debt Services	250.00	511,503.00	250.00
119-119-5-730-32	Transfer to FTTP Bond Reserve		250.00	
119-119-5-730-51	Transfer to FTTP Bond Const 118	1,164,852.50	470,000.00	
TOTAL EXPENSES	1,165,102.50	1,049,322.50	1,161,753.00	949,198.00
REVENUE OVER EXPENSES	(855.67)	(380,254.48)	215.00	1,802.00

FTTP Bond Reserve Fund 120

Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
120-000-4-381-10	Interest Income	19,344.27	5,684.28	13,000.00
120-000-4-381-79	From Fiber Bond Constr			16,000.00
120-000-4-381-80	From FTTP Bond and Interest			
TOTAL REVENUE	19,344.27	5,684.28	13,000.00	16,000.00
120-120-5-730-01	Transfer to Fiber Operations	15000	10285.14	16,000.00
120-120-5-730-54	Transfer to FTTP Bond Payment		75205.25	
TOTAL EXPENSES	15,000.00	85,490.39	13,000.00	16,000.00
REVENUE OVER EXPENSES	4,344.27	(79,806.11)	0.00	0.00

City of Highland, Illinois
FTTP Operations
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Engineering Support	20,000	15,000	15,000	15,000	30,000
Total Engineering for Capital Account #505	20,000	15,000	15,000	15,000	30,000
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Firewall	38,000				
Set top Boxes (new)	2,400				
ONT's (new)	75,000				
Sticks (new)	26,250	31,500	32,445	33,418	34,421
Splitter (new)	3,300				
Routers/switches (new)	24,000				
ONT (replacement)	90,000	45,000	45,000	45,000	45,000
Sticks (replacement)	0	9,450	9,734	10,026	10,326
Router (Replacement)	22,000				30,000
Switches (replacement)	5,000	7,000	7,000	7,000	7,000
Card CMS (replacement)	0	14,000		14,000	
Total Equipment Account #530	285,950	106,950	94,179	109,444	126,747
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	305,950	121,950	109,179	124,444	156,747

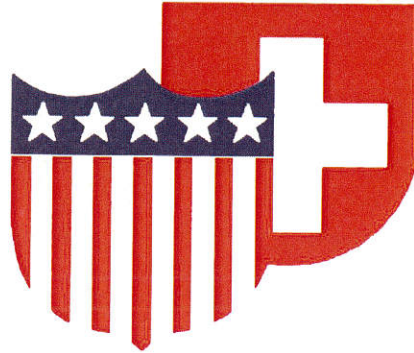
City of Highland, Illinois
 FTTP Distribution
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Construction Materials Remaining In City	155,000				
Total Equipment Account #530	155,000	0	0	0	0
Lines, Roads, Etc Account #540					
Line Splicing Remaining In City	552,000				
Total Lines, Roads, Etc Account #540	552,000	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	707,000	0	0	0	0

Future Construction to be evaluated at a later date

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

AUDIT FUND

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
705-000-4-311-10	Property Tax-General	16,075.42	15,957.44	15,094.24	20,000.00	20,000.00
705-000-4-312-10	Replacement Tax-General		3,136.94	2,359.68	2,500.00	3,000.00
705-000-4-361-10	Interest Income	392.47	438.44	182.22	400.00	350.00
705-000-4-371-10	Miscellaneous Revenue	-	-	-	-	-
TOTAL REVENUE		16,467.89	19,532.82	17,636.14	22,900.00	23,350.00
705-705-5-210-00	Auditing	26,600.00	28,055.00	2,600.00	30,000.00	30,000.00
705-705-5-220-00	Legal / Attorney Fees	-	190.00	-	200.00	200.00
TOTAL EXPENSES		26,600.00	28,245.00	2,600.00	30,200.00	30,200.00
REVENUE OVER EXPENSES		(10,132.11)	(8,712.18)	15,036.14	(7,300.00)	(6,850.00)

use cash on hand prior years

LIABILITY INSURANCE FUND

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
706-000-4-311-10	Property Tax-General	295,484.22	327,049.80	243,785.77	325,000.00	325,000.00
706-000-4-312-10	Replacement Tax-General	29,246.52	20,753.41	15,611.09	16,500.00	16,500.00
706-000-4-361-10	Interest Income	1,724.30	2,825.82	1,340.22	1,500.00	2,000.00
706-000-4-371-10	Misc Revenue	-	-	-	-	-
TOTAL REVENUE		326,455.04	350,629.03	260,737.08	343,000.00	343,500.00
706-706-5-350-00	Insurance	284,757.86	299,516.87	78,790.50	340,000.00	340,000.00
TOTAL EXPENSES		284,757.86	299,516.87	78,790.50	340,000.00	340,000.00
REVENUE OVER EXPENSES		61,697.38	51,112.36	181,946.58	3,000.00	3,500.00

SOLID WASTE FUND

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
713-000-4-344-51	Trash Stickers	-	8.00	-	-	-
713-000-4-344-52	Kraft Yard Waste Bags	-	-	-	-	-
713-000-4-346-10	Sales / Extra Sales	1,636,834.03	1,674,766.05	847,558.92	1,625,000.00	1,675,000.00
713-000-4-361-10	Interest Income	6,052.24	12,133.24	4,791.25	6,500.00	9,000.00
713-000-4-371-10	Misc Revenue	-	-	243.93	-	1,000.00
713-000-4-371-15	Grants	-	-	-	-	-
713-000-4-371-40	Donations	-	-	-	-	-
713-000-4-371-90	Overpayments	-	-	-	-	-
TOTAL REVENUE		1,642,886.27	1,686,907.29	852,594.10	1,631,500.00	1,685,000.00
713-713-5-210-00	Auditing	-	-	-	1,200.00	1,250.00
713-713-5-220-00	Legal / Attorney Fees	-	-	-	250.00	-
713-713-5-250-00	Admin Exp To General Admin	127,548.00	130,104.00	66,354.00	132,704.00	135,358.00
713-713-5-320-00	Postage	0.92	-	-	-	-
713-713-5-350-00	Insurance	-	-	-	500.00	500.00
713-713-5-390-00	Other Contractual Services	1,405,818.14	1,506,734.18	767,493.42	1,472,500.00	1,525,000.00
713-713-5-390-24	Collection Agency Fees	-	-	-	-	-
713-713-5-390-50	Contractual/Technological	-	-	-	-	-
713-713-5-430-00	Operating Supplies	-	-	-	-	-
713-713-5-470-00	Minor Equipment	5,040.00	-	9,580.00	9,000.00	7,500.00
713-713-5-730-18	Transfer To Street Dept	-	15,000.00	-	15,000.00	15,000.00
713-713-5-810-00	Bad Debt	5,256.44	659.37	(182.51)	-	-
TOTAL EXPENSES		1,543,663.50	1,652,497.55	843,244.91	1,631,154.00	1,684,608.00
REVENUE OVER EXPENSES		99,222.77	34,409.74	9,349.19	346.00	392.00

dumpster replacements

CEMETERY LAND REPLACEMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
716-000-4-345-20	Sale Of Lots	5,200.00	5,050.00	2,750.00	7,500.00	6,000.00
716-000-4-361-10	Interest Income	405.34	600.16	231.75	450.00	500.00
716-000-4-371-10	Miscellaneous Revenue	1,878.93	1,371.91	342.98	1,000.00	1,000.00
716-000-4-381-11	From Gen Fd Reserve 004	-	-	-	-	-
TOTAL REVENUE		7,484.27	7,022.07	3,324.73	8,950.00	7,500.00
716-716-5-230-00	Engineering / Consulting	-	-	-	-	-
716-716-5-390-00	Other Contractual Services	-	-	-	-	-
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	-	-	-	7,500.00	7,500.00
716-716-5-730-31	Transfer to Rec Fund	-	-	-	-	-
TOTAL EXPENSES		-	-	-	7,500.00	7,500.00
REVENUE OVER EXPENSES		7,484.27	7,022.07	3,324.73	1,450.00	-

repayment for land purchased

CEMETERY BOARD OF MANAGERS

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
717-000-4-347-90	Perpetual Care Revenue	8,400.00	9,150.00	3,850.00	8,500.00	9,000.00
717-000-4-361-10	Interest Income	11,307.64	13,008.99	10,257.28	9,000.00	15,000.00
TOTAL REVENUE		19,707.64	22,158.99	14,107.28	17,500.00	24,000.00
717-717-5-110-00	Regular Salaries	-	-	-	-	-
717-717-5-360-00	Equipment Maint And Repair	-	-	-	-	-
717-717-5-390-00	Other Contractual Services	-	-	-	-	-
717-717-5-430-00	Operating Supplies	-	-	-	-	-
717-717-5-450-00	Maint/Repair Supplies	-	-	-	-	-
717-717-5-470-00	Minor Equipment	-	-	-	-	-
717-717-5-520-00	Buildings & Structures	-	-	-	-	-
717-717-5-550-00	Other Capital Improvements	-	-	-	50,000.00	50,000.00
717-717-5-730-27	Transfer To Cemetery 009-715	19,808.19	7,693.23	-	6,000.00	10,000.00
TOTAL EXPENSES		19,808.19	7,693.23	-	56,000.00	60,000.00
REVENUE OVER EXPENSES		(100.55)	14,465.76	14,107.28	(38,500.00)	(36,000.00)

Cemetery records Software

From Trust Funds



PROCLAMATION

WHEREAS, in 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and

WHEREAS, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and

WHEREAS, 2019 is the 147th anniversary of the holiday and Arbor Day is now observed throughout the nation and the world, and

WHEREAS, trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce life-giving oxygen, and provide habitat for wildlife, and

WHEREAS, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and countless other wood products, and

WHEREAS, trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community, and

WHEREAS, trees, wherever they are planted, are a source of joy and spiritual renewal.

NOW, THEREFORE, I, Joseph R. Michaelis, Mayor of the City of Highland, Illinois, do hereby proclaim Saturday, April 25th as



in the City of Highland, and urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands, and to plant trees to gladden the heart and promote the well-being of this and future generations.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Highland to be affixed this 20th day of April, 2020.

Joseph R. Michaelis, Mayor

RESOLUTION NO. _____

**A RESOLUTION APPROVING THE REVISED PRELIMINARY PLAT OF
CARBAY CREST SUBDIVISION, PHASE II**

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, the City Combined Planning and Zoning Board (“CPZB”) met on March 4, 2020 at a properly noticed meeting at City Hall; and

WHEREAS, at the CPZB meeting held on March 4, 2020, the Revised Preliminary Plat for Carbay Crest Subdivision, Phase II, was submitted to the CPZB Board for consideration by the Developer and Engineer; and

WHEREAS, at the CPZB meeting held on March 4, 2020, the Revised Preliminary Plat for Carbay Crest Subdivision, Phase II, was discussed by the CPZB Board, City Staff, Developer, and Engineer; and

WHEREAS, CPZB determined the Revised Preliminary Plat for Carbay Crest Subdivision, Phase II, deviates from the previously approved Preliminary Plat for Carbay Crest Subdivision, Phase II, in pertinent part, by omitting a second access point to the subdivision from Sportsman Road; and

WHEREAS, City Staff recommended to CPZB that it should deny approval of the Revised Preliminary Plat for Carbay Crest Subdivision, Phase II (*See* Staff Report attached hereto as **Exhibit A**); and

WHEREAS, CPZB has recommended to City Council, by a vote of 6 to 1, that it should deny approval of Revised Preliminary Plat for Carbay Crest Subdivision, Phase II (*See* CPZB Advisory Report attached hereto as **Exhibit B**); and

WHEREAS, the City Council finds it should approve the Revised Preliminary Plat for Carbay Crest Subdivision, Phase II; and

WHEREAS, the City Manager and/or Mayor should be authorized and directed to execute any documents necessary to approve the Revised Preliminary Plat for Carbay Crest Subdivision, Phase II.

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF HIGHLAND:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. After appropriate review and discussion, the Revised Preliminary Plat of Carbay Crest Subdivision, Phase II, is approved.

Section 3. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, approved by the Mayor, and deposited and filed in the Office of the City Clerk, on the _____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

ABSENT:

APPROVED:

Joseph R. Michaelis
Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm
City Clerk
City of Highland
Madison County, Illinois



City of Highland Building and Zoning

Meeting Date: March 4, 2020

From: Breann Speraneo, Planning & Zoning Administrator

Description: Carbay Crest Phase II Preliminary Plat Amendment

Proposal Summary

Jason Mettler, of 12359 Highland Rd, is re-submitting a preliminary plat for Carbay Crest Phase II at the northwest quadrant of Sportsman and Vulliet.

Purpose

This is an amendment to the preliminary plat recommended for approval at the June 6, 2018 Combined Planning & Zoning Board meeting and approved at the June 18, 2018 City Council meeting.

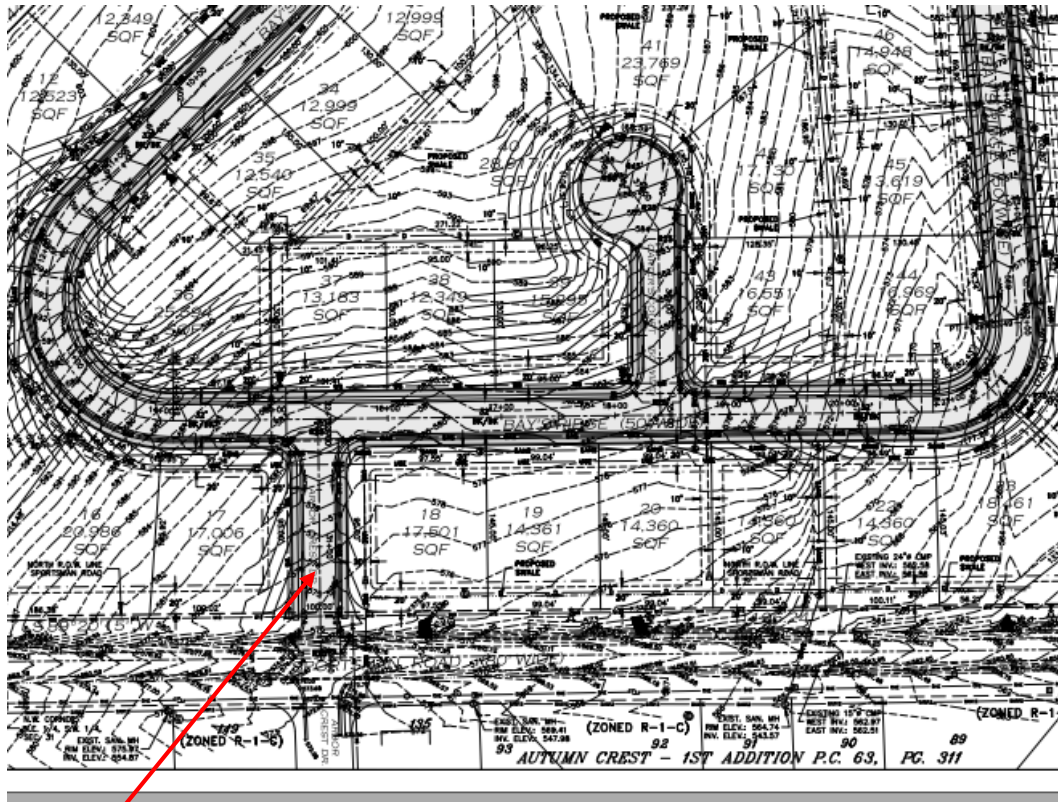
The amendment proposes removing the subdivision's second entrance off Sportsman Road. The entrance off Vulliet Road would serve as the subdivision's sole entrance.

Staff Discussion

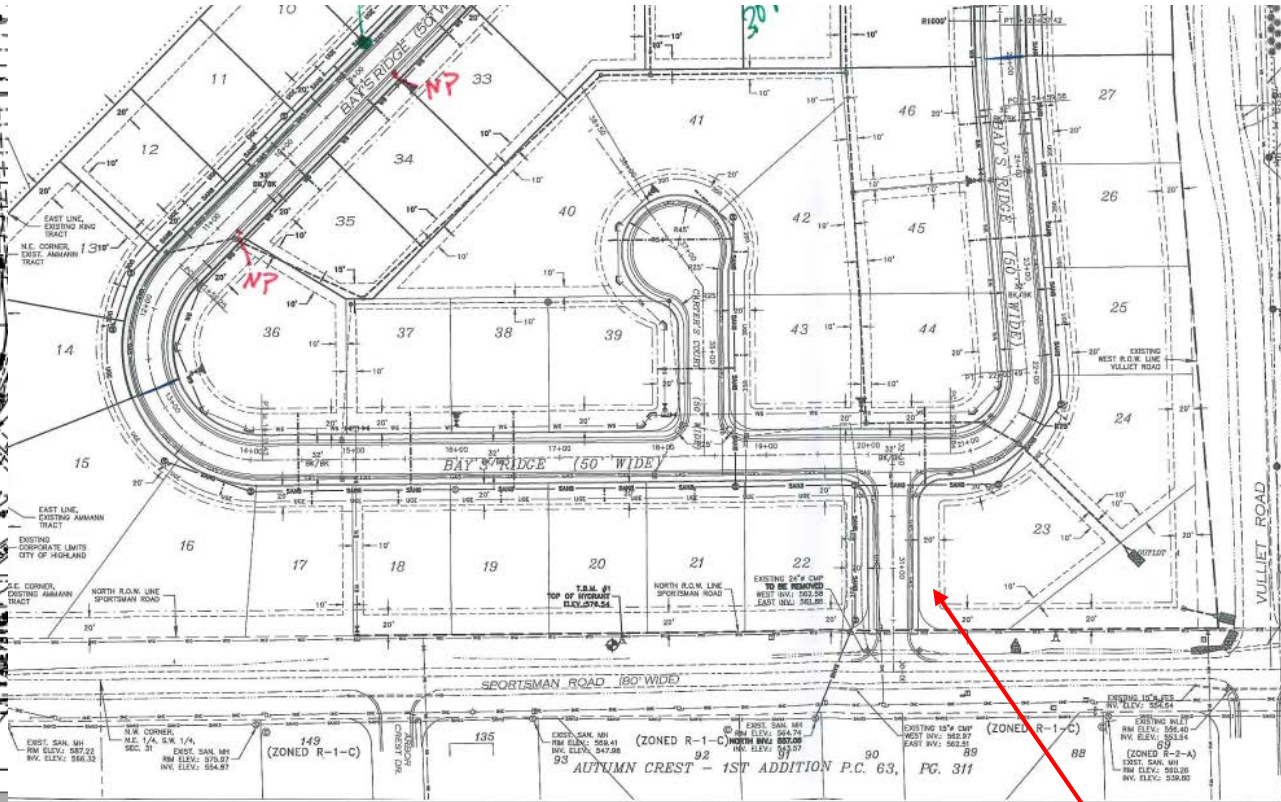
Staff comments provided to Netemeyer Engineering Associates, Inc. and Mettler Development, LLC are enclosed.

Note: Staff did not receive a written response to staff comments from Netemeyer Engineering Associates, Inc.

Carbay Crest Phase II

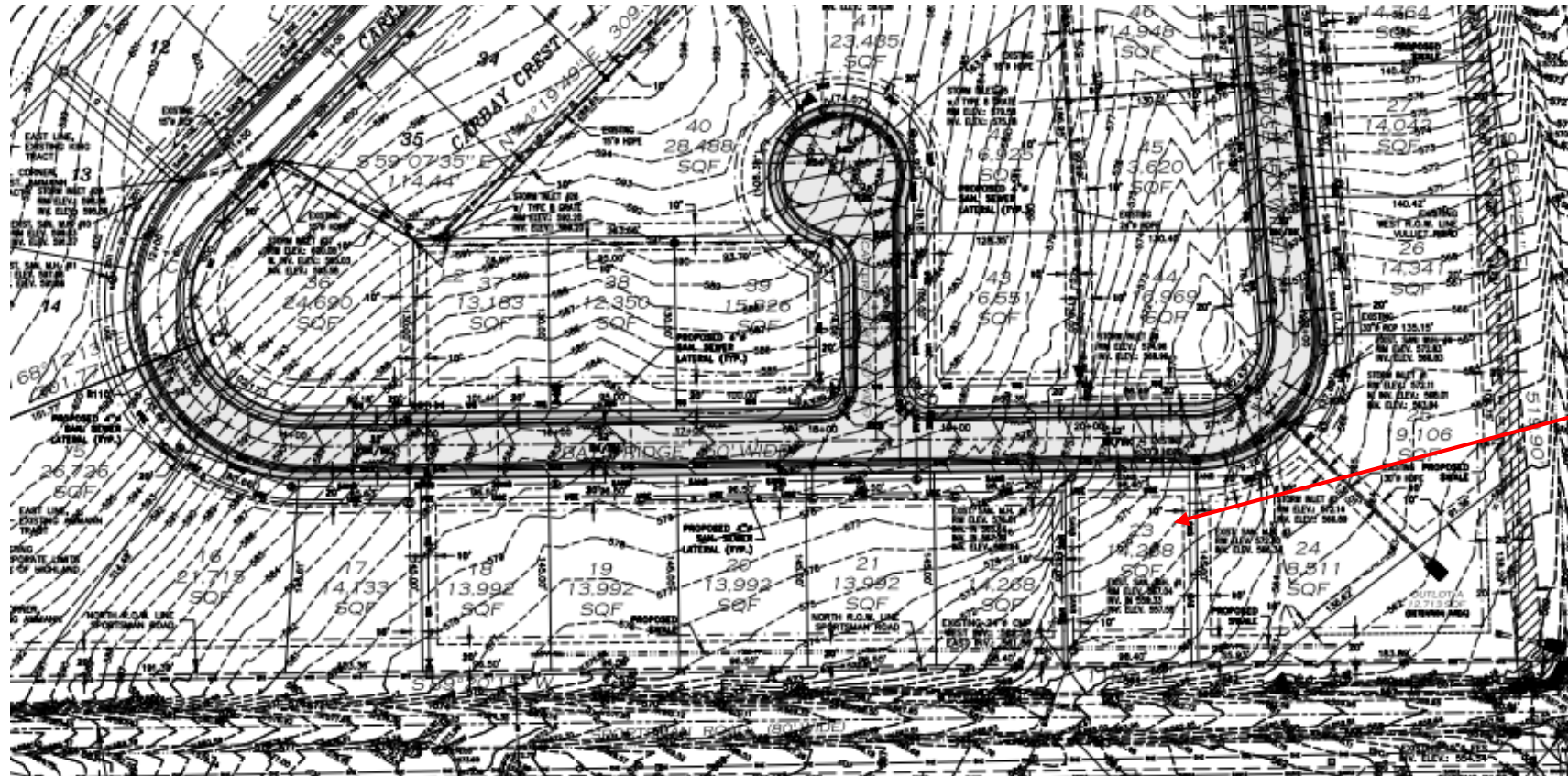


Recommended by CPZB and approved by City Council: second entrance in line with Arbor Crest Drive



Compromise with City to shift second entrance to the east

Carbay Crest Phase II



Proposal: To remove second entrance



City of Highland
Building and Zoning

February 10, 2020

Cliff Huelsmann
Netemeyer Engineering
3300 Highline Road
Aviston, IL 62216

Mr. Huelsmann,

The City of Highland's Planning & Zoning, Public Works, and Public Safety staff has reviewed the Carbay Crest Subdivision Phase II preliminary re-plat. Below are city staff comments requesting additional information and highlighting recommended changes/corrections. Please resubmit the plat with any corrections by **February 20, 2020**.

Upon resubmittal, please respond to all comments in writing so that staff knows how each comment was addressed. I would request eight (8) 24x36 copies of the resubmittal for our internal records, one (1) 11x17 version for the City Council packet, and an electronic (.pdf) version upon resubmittal.

The Phase II preliminary re-plat will go to the Combined Planning & Zoning Board for recommendation on March 4th and to City Council for approval on March 16th. Both meetings are at 7:00pm at City Hall. It is always suggested to have a representative at both meetings to answer any questions the board may have.

Please let me know if you have any questions or concerns.

Sincerely,

Breann Speraneo
Director of Community Development



City of Highland Building and Zoning

Planning & Zoning Comments

Contact: Breann Speraneo, Director of Community Development

For planning purposes, staff prefers two streets for a subdivision to control traffic flow as the subdivision becomes occupied. Of primary concern is connectivity (ability to access the subdivision from more than one public road). Without the second entrance, all 47 lots within this subdivision will utilize Vulliet in addition to the 74 lots already required to use this street, bringing the total number of lots required to use Vulliet for access to 121 lots.

In communities surveyed by staff (Edwardsville, Glen Carbon, Highland, Maryville, St. Jacob, Troy) single-access point subdivisions are becoming much less common. While 10 single-access subdivisions were platted in these communities in the 1990s or prior, and 3 in the 2000s, none were platted in the 2010s.

While the City of Highland's Code of Ordinances does not currently regulate the number of required access points for subdivisions, it is my understanding that staff has worked at length with the developer and engineer throughout the platting process to ensure that two access points are installed.

Public Works Comments

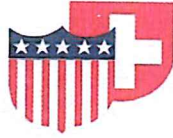
Contact: Joe Gillespie, Director of Public Works

We encourage developers to construct a new street directly opposite an existing street whenever possible. This creates proper intersections without introducing a series of tee intersections. Had this development not originally shown a street connecting to Sportsman Rd., we would have recommended one at Arbor Crest Drive from the existing subdivision directly to the south. The other subdivision street accessing Vulliet Road doesn't have a street nearby to line up with.

The initial Carbay Crest design presented last summer showed a street directly opposite of Arbor Crest Drive. It promotes good traffic flow, limits the introduction of new intersections, has good flow for snow plowing, postal deliveries, emergency response, and trash services. If Vulliet Road had a street to tie into, it would be perfect. It was late in the stage of the improvement plan approval that the design was changed to move the street accessing Sportsman Road easterly to roughly line up with the property's former driveway access to Sportsman Road. After much discussion, the City approved the relocation of the street because we felt it was critical to the development.

Recent subdivisions developed after 2000 including Prestige Estates, Autumn Crest, Evergreen Court, and Augusta Estates were all preliminary platted with two or more entrance/exits because of the reasons stated above.

We believe it is in the best interest of the City and future residents of this subdivision to keep a local/residential street connecting to Sportsman Road for the reasons previously mentioned above.



City of Highland Building and Zoning

Public Safety Comments

Contact: Chris Conrad, Director of Public Safety/Chief of Police

I have received the updated proposed plats for Carbay Crest Phase 2 and have reviewed them with Emergency Services Chief Wilson. It is our opinion that removing the secondary entrance to the subdivision off of Sportsman Rd. would be irresponsible from an emergency management planning perspective.

Discussion: The development is proposing 46 lots. If you estimated an average of 2 cars per residence, you should account for a minimum of 92 cars a day coming and going, so conservatively 184 car passes per day, a rough estimate of 8 passes per hour.

Having a single entrance creates a single point of failure for the subdivision. Any type of incident of catastrophic event at lots 1-3 or 28-29, would effectively block the remaining 45 lots into the subdivision for the duration of the event. In checking with the City Engineer, it appears that every subdivision that has been proposed since 2003 has included a secondary ingress/egress point for not only emergency response purposes, but also for traffic load relief of connecting roadways.

I would point out to the board a subdivision that predates 2003 and only has a single point of ingress/egress, being the Willow Creek subdivision. We had a fatal car accident on Willow Creek Dr. that required police, fire, ems, coroner and accident reconstruction response. The investigation of fatal accidents is not a fast process and required the closing of the roadway for the duration. The location was towards the front of the subdivision near the bridge, so during the investigation all other residents were effectively blocked into the subdivision. Compare that scenario with the recent road construction in the Northwest Manor subdivision, or the current construction on East Broadway. With the exception of very few cul-de sac roads, every roadway effected by the construction has a secondary point of ingress/egress that allows traffic to flow, and the construction crews to work faster and safer.

Recommendation: It is our recommendation the developer not be allowed to remove the secondary ingress/egress point for the Carbay Crest Phase 2 Subdivision. From an emergency management and traffic flow perspective it is important to have 2 points of ingress/egress to a subdivision of this size. The proposal on the preliminary plat that located the secondary ingress/egress point directly across from Arbor Crest (approximately where lot 18 is on this proposal) would be the preferred choice and would have our support.

PRELIMINARY PLAT FOR
CARBAY CREST - PHASE 2

PART OF THE NORTHWEST QUARTER OF SECTION 31,
 TOWNSHIP 4 NORTH, RANGE 5 WEST OF THE 3RD P.M.,
 CITY OF HIGHLAND, MADISON COUNTY, ILLINOIS

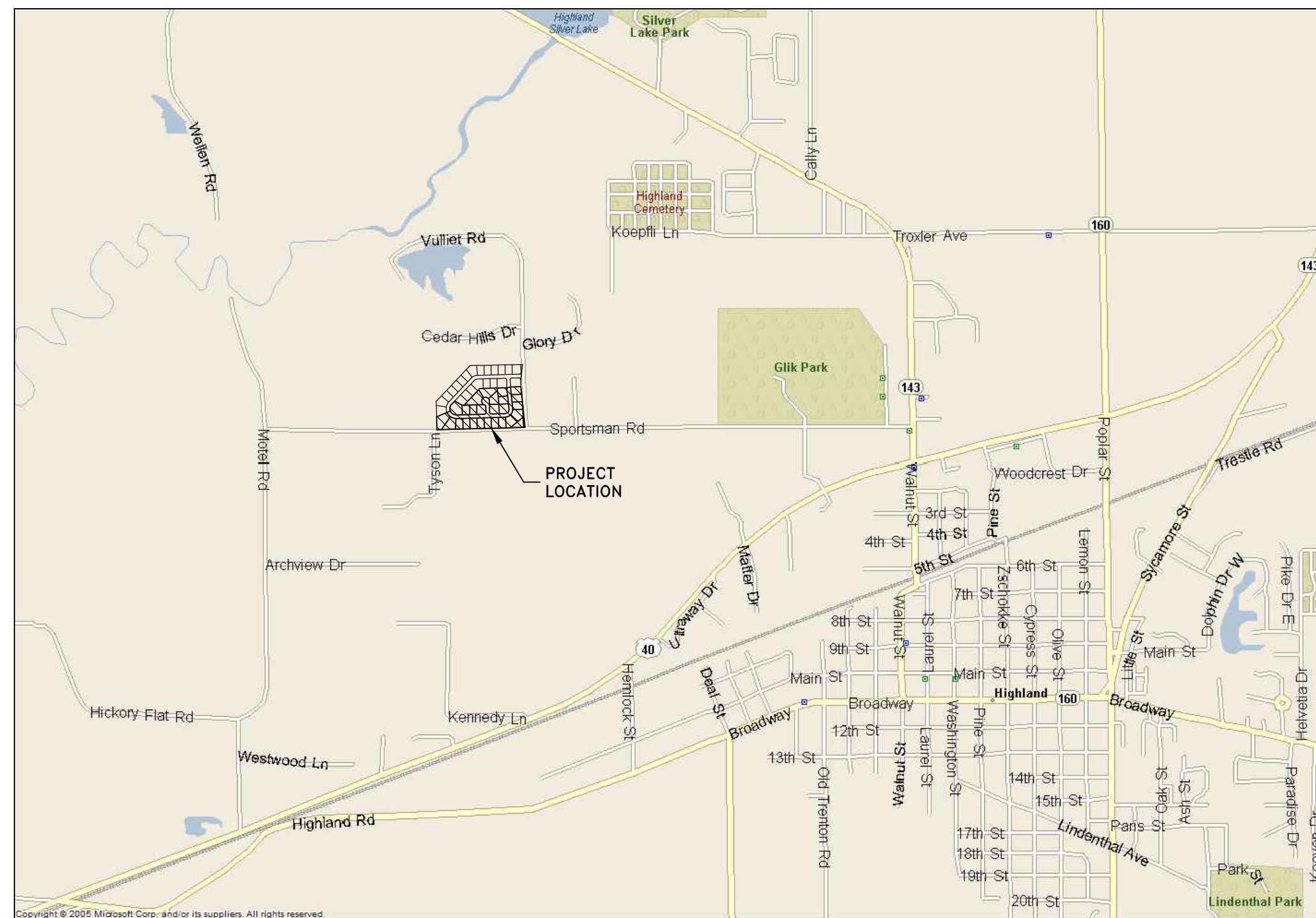
ZONED - R1C

DECEMBER 12, 2019

REVISED: JANUARY 16, 2020

I N D E X O F S H E E T S

- SHEET 1 - COVER SHEET
- SHEET 2 - PRELIMINARY PLAT
- SHEET 3 - PRELIMINARY PLAT-DETAILS & SECTIONS



L O C A T I O N S K E T C H

L I S T O F U T I L I T I E S

- | | |
|---|---|
| <p>TELEPHONE - FRONTIER COMMUNICATIONS
 3435 EDWARDSVILLE ST
 BUNKER HILL, IL 62014
 PHONE: 618-493-9928</p> <p>ELECTRIC - AMEREN-IP
 P.O. BOX 428
 HIGHLAND, ILLINOIS 62249
 PHONE: 618-236-6248</p> <p>CABLE T.V. - CHARTER COMMUNICATIONS
 210 WEST DIVISION STREET
 MARYVILLE, ILLINOIS 62062
 PHONE: 618-345-8121</p> <p>HIGHLAND COMMUNICATION SERVICES
 1115 BROADWAY
 HIGHLAND, ILLINOIS 62249
 PHONE: 618-654-6823</p> | <p>GAS - AMEREN-IP
 P.O. BOX 428
 BELLEVILLE, ILLINOIS 62222
 PHONE: 618-236-6271</p> <p>WATER - CITY OF HIGHLAND
 1115 BROADWAY
 HIGHLAND, ILLINOIS 62249
 PHONE: 618-654-6823</p> <p>SEWER - CITY OF HIGHLAND
 1115 BROADWAY
 HIGHLAND, ILLINOIS 62249
 PHONE: 618-654-6823</p> |
|---|---|

J.U.L.I.E. - 1-800-892-0123

SITE ADDRESS:

SPORTSMAN ROAD
 HIGHLAND, IL 62249

EXISTING ZONING:

R1C
 FRONT SETBACK: 25'
 SIDE SETBACK: 7'
 REAR SETBACK: 20'

BUILDING INFO:

25 LOTS
 70' MINIMUM FRONTAGE AT BUILDING LINE

COVERAGE:

TOTAL AREA = 11.89 ACRES
 AREA IN LOTS = 9.75 ACRES
 AREA IN COMMONS = 0.29 ACRES
 AREA IN R.O.W. = 1.85 ACRES

NETEMEYER ENGINEERING ASSOCIATES, INC.
 101 South Page Street, Aviston, IL 62216
 PHONE: (618) 228-7816
 FAX: (618) 228-7900

THESE PLANS AND THE INFORMATION CONTAINED HEREIN WERE PREPARED UNDER A PROFESSIONAL ENGINEERING CONTRACT WITH THE CLIENT. THE ENGINEER ASSUMES NO LIABILITY FOR ANY ERRORS OR OMISSIONS IN THESE PLANS OR FOR ANY CONSEQUENCES ARISING FROM THE USE OF THESE PLANS. THE ENGINEER'S RESPONSIBILITY IS LIMITED TO THE PROFESSIONAL SERVICES PROVIDED HEREIN.

CARBAY CREST - PHASE 2 - PRELIMINARY PLAT
 PART OF THE NORTHWEST QUARTER OF SECTION 31,
 TOWNSHIP 4 NORTH, RANGE 5 WEST OF THE 3RD P.M.,
 CITY OF HIGHLAND, MADISON COUNTY, ILLINOIS

OWNER/DEVELOPER:
METTLER DEVELOPMENT, LLC
 12350 HIGHLAND ROAD, HIGHLAND, IL 62249
 PHONE: (618) 654-5127

REVISIONS	
NO.	DATE
1	2019-1-16

INTENDED USE:
 PLANNING & PERMITTING
 NOT FOR CONSTRUCTION

IRPE 062-037441
 EXP. DATE: 11/30/2021



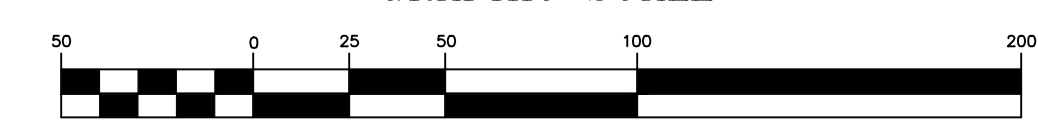
PATRICK R. NETEMEYER
 PROJECT NO: 2017-105
 DWG: METTLER-SPORTSMAN-PO-1ST-ADD-PRELM
 DRAWN BY: CGH
 CHECKED BY: PRN

ISSUE DATE: 2019-12-12

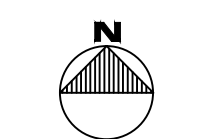
COVER SHEET

SHEET NO:

1



(IN FEET)
1 inch = 50 ft.

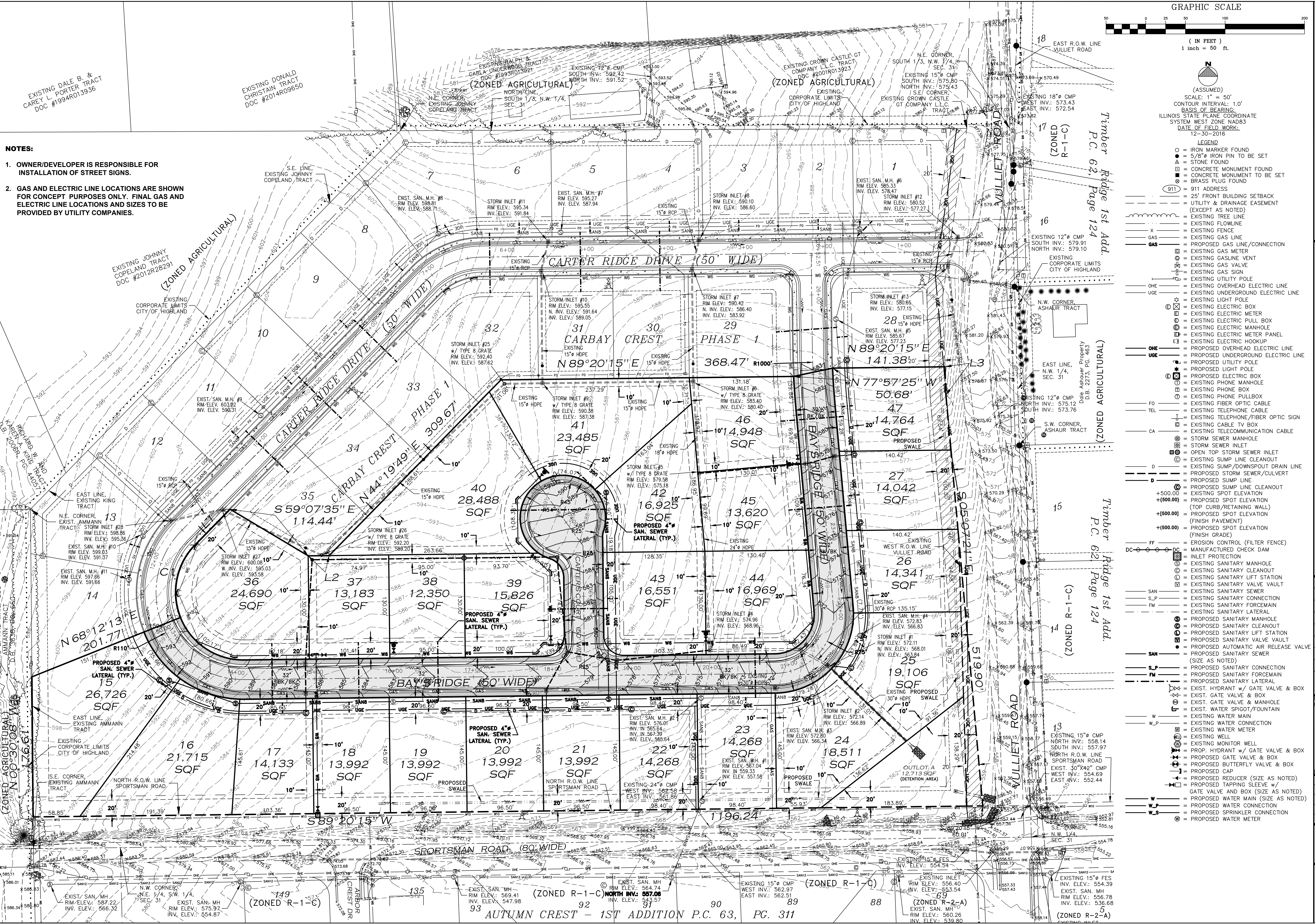


(ASSUMED)
SCALE: 1" = 50'
CONTOUR INTERVAL: 1.0'
BASIS OF BEARING:
ILLINOIS STATE PLANE COORDINATE
SYSTEM WEST ZONE NAD83
DATE OF FIELD WORK:
12-30-2016

LEGEND

- = IRON MARKER FOUND
- = 5/8" IRON PIN TO BE SET
- ▲ = STONE FOUND
- = CONCRETE MONUMENT FOUND
- = CONCRETE MONUMENT TO BE SET
- ⊗ = BRASS PLUG FOUND
- 911 = 911 ADDRESS
- = 25' FRONT BUILDING SETBACK
- = UTILITY & DRAINAGE EASEMENT (EXCEPT AS NOTED)
- = EXISTING TREE LINE
- = EXISTING FLOWLINE
- = EXISTING FENCE
- = EXISTING GAS LINE
- = PROPOSED GAS LINE / CONNECTION
- = EXISTING GAS METER
- = EXISTING GASLINE VENT
- = EXISTING GAS VALVE
- = EXISTING GAS SIGN
- = EXISTING UTILITY POLE
- = EXISTING OVERHEAD ELECTRIC LINE
- = EXISTING UNDERGROUND ELECTRIC LINE
- = EXISTING LIGHT POLE
- = EXISTING ELECTRIC BOX
- = EXISTING ELECTRIC METER
- = EXISTING ELECTRIC PULL BOX
- = EXISTING ELECTRIC MANHOLE
- = EXISTING ELECTRIC METER PANEL
- = EXISTING ELECTRIC HOOKUP
- = PROPOSED OVERHEAD ELECTRIC LINE
- = PROPOSED UNDERGROUND ELECTRIC LINE
- = PROPOSED UTILITY POLE
- = PROPOSED LIGHT POLE
- = PROPOSED ELECTRIC BOX
- = EXISTING PHONE MANHOLE
- = EXISTING PHONE BOX
- = EXISTING PHONE PULLBOX
- = EXISTING ELECTRIC OPTIC CABLE
- = EXISTING TELEPHONE CABLE
- = EXISTING TELEPHONE/FIBER OPTIC SIGN
- = EXISTING CABLE TV BOX
- = EXISTING TELECOMMUNICATION CABLE
- = STORM SEWER MANHOLE
- = STORM SEWER INLET
- = OPEN TOP STORM SEWER INLET
- = EXISTING SUMP LINE CLEANOUT
- = EXISTING SUMP/DOWNSPOUT DRAIN LINE
- = PROPOSED STORM SEWER/CULVERT
- = PROPOSED SUMP LINE
- = PROPOSED SUMP LINE CLEANOUT
- +500.00 = EXISTING SPOT ELEVATION
- +500.00 = PROPOSED SPOT ELEVATION (TOP CURB/RETAINING WALL)
- +500.00 = PROPOSED SPOT ELEVATION (FINISH PAVEMENT)
- +500.00 = PROPOSED SPOT ELEVATION (FINISH GRADE)
- FF = EROSION CONTROL (FILTER FENCE)
- DC = MANUFACTURED CHECK DAM
- IP = INLET PROTECTION
- SM = EXISTING SANITARY MANHOLE
- SC = EXISTING SANITARY CLEANOUT
- SL = EXISTING SANITARY LIFT STATION
- SV = EXISTING SANITARY VALVE VAULT
- SS = EXISTING SANITARY SEWER
- SP = EXISTING SANITARY CONNECTION
- SM = EXISTING SANITARY FOREMAIN
- SL = EXISTING SANITARY LATERAL
- SM = PROPOSED SANITARY MANHOLE
- SC = PROPOSED SANITARY CLEANOUT
- SL = PROPOSED SANITARY LIFT STATION
- SV = PROPOSED SANITARY VALVE VAULT
- SS = PROPOSED AUTOMATIC AIR RELEASE VALVE
- SP = PROPOSED SANITARY SEWER (SIZE AS NOTED)
- SM = PROPOSED SANITARY CONNECTION
- SM = PROPOSED SANITARY FOREMAIN
- SL = PROPOSED SANITARY LATERAL
- EX = EXIST. HYDRANT w/ GATE VALVE & BOX
- EX = EXIST. GATE VALVE & BOX
- EX = EXIST. WATER SPIGOT/FOUNTAIN
- W = EXISTING WATER MAIN
- WC = EXISTING WATER CONNECTION
- WM = EXISTING WATER METER
- W = EXISTING WELL
- W = EXISTING MONITOR WELL
- EX = PROP. HYDRANT w/ GATE VALVE & BOX
- EX = PROPOSED GATE VALVE & BOX
- EX = PROPOSED BUTTERFLY VALVE & BOX
- EX = PROPOSED CAP
- EX = PROPOSED REDUCER (SIZE AS NOTED)
- EX = PROPOSED TAPPING SLEEVE w/ GATE VALVE AND BOX (SIZE AS NOTED)
- W = PROPOSED WATER MAIN (SIZE AS NOTED)
- WC = PROPOSED WATER CONNECTION
- WM = PROPOSED SPRINKLER CONNECTION
- W = PROPOSED WATER METER

- NOTES:**
- OWNER/DEVELOPER IS RESPONSIBLE FOR INSTALLATION OF STREET SIGNS.
 - GAS AND ELECTRIC LINE LOCATIONS ARE SHOWN FOR CONCEPT PURPOSES ONLY. FINAL GAS AND ELECTRIC LINE LOCATIONS AND SIZES TO BE PROVIDED BY UTILITY COMPANIES.



NETEMEYER ENGINEERING ASSOCIATES, INC.
 101 South Page Street, Aviston, IL 62216
 PHONE: (618) 228-7816
 FAX: (618) 228-7900
 IL PROF. DESIGN FIRM (LS/PE/SE) 184-001027

CARBAY CREST - PHASE 2 - PRELIMINARY PLAT
 PART OF THE NORTHWEST QUARTER OF SECTION 31,
 TOWNSHIP 4 NORTH, RANGE 5 WEST OF THE 3RD P.M.,
 CITY OF HIGHLAND, MADISON COUNTY, ILLINOIS

OWNER/DEVELOPER:
METTLER DEVELOPMENT, LLC
 12359 HIGHLAND ROAD HIGHLAND, IL 62249
 PHONE: (618) 654-5127

REVISIONS

NO.	DATE
1	2019-1-16

INTENDED USE:
PLANNING & PERMITTING NOT FOR CONSTRUCTION

PRPE 062-037441
 EXP. DATE: 11/30/2021

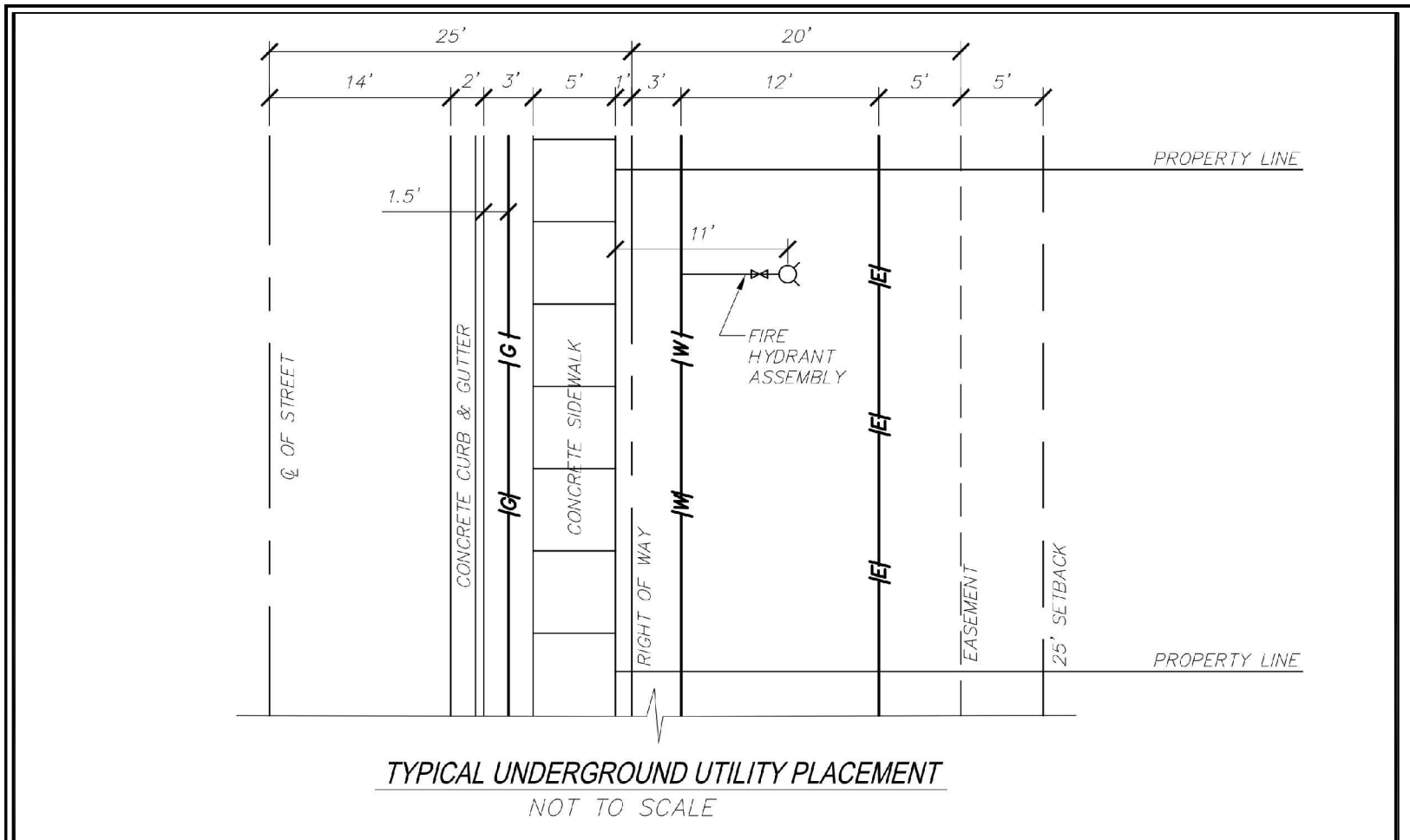
PATRICK R. NETEMEYER
 PROJECT NO: 2017-105
 DWS: METTLER-SPORTSMAN-PH-1ST-ADD-PRM

DRAWN BY: COH
 CHECKED BY: PRN
 ISSUE DATE: 2019-12-12

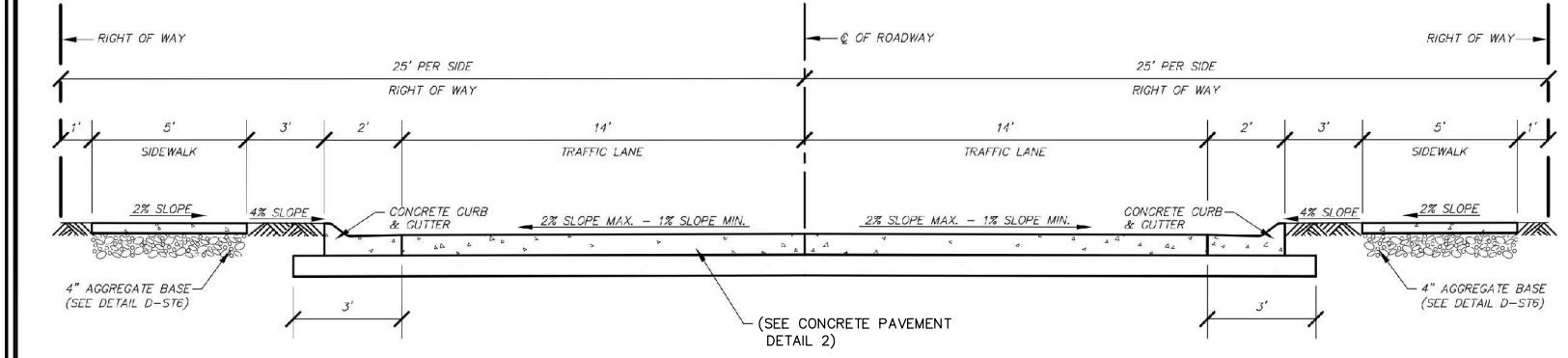
PRELIMINARY PLAT

SHEET NO:

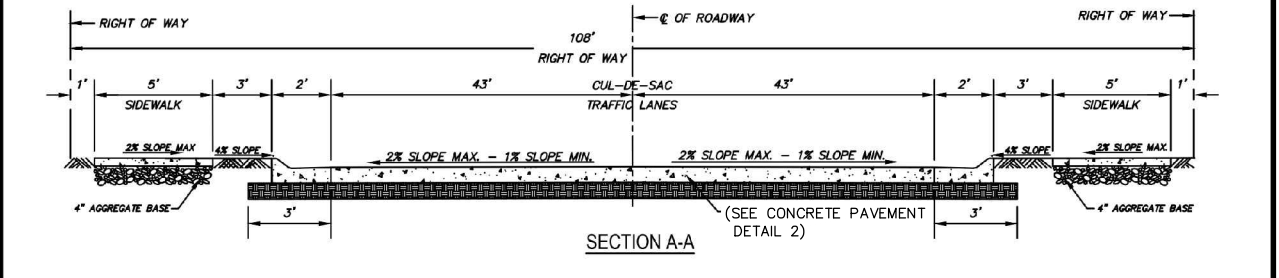
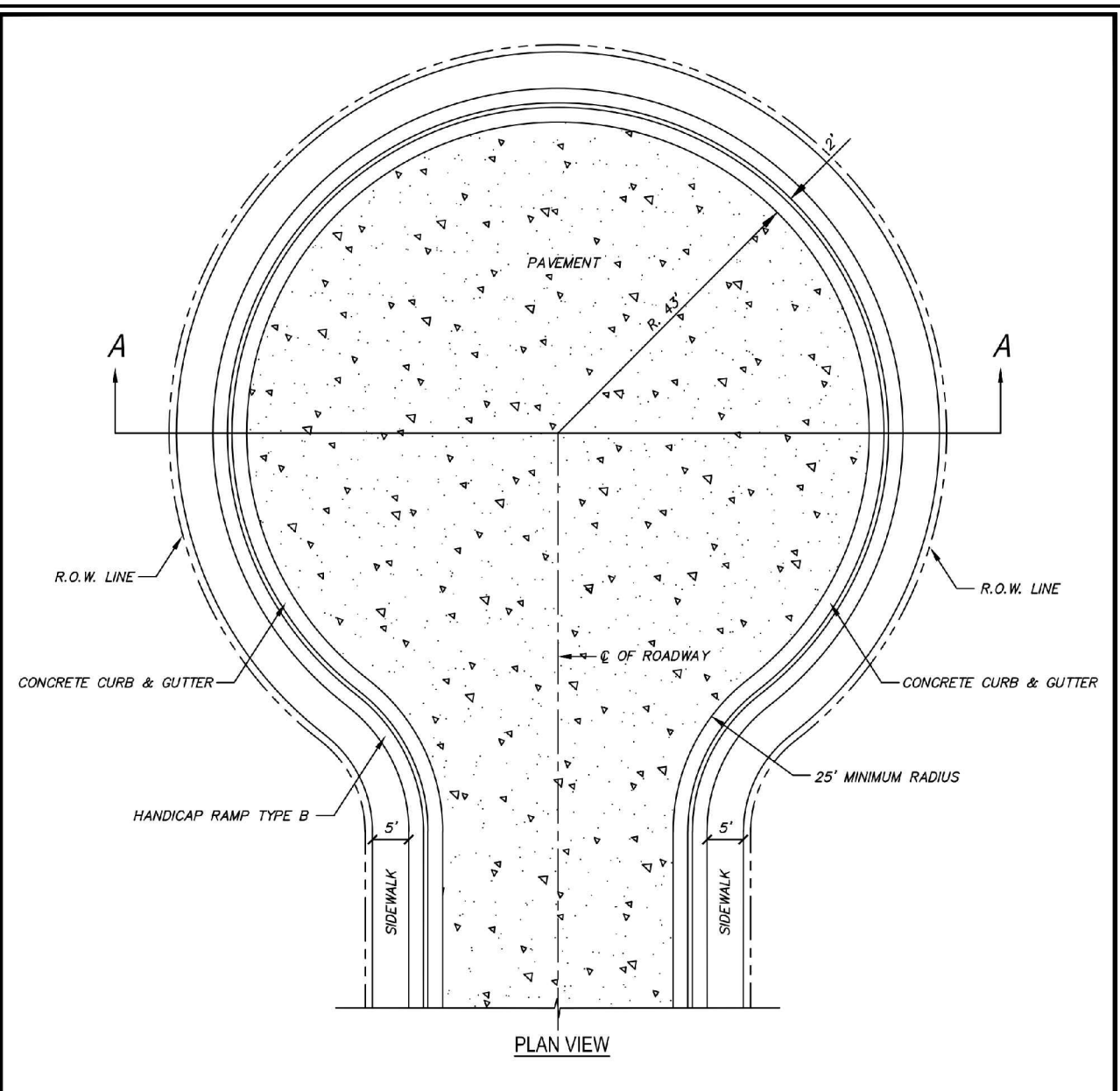
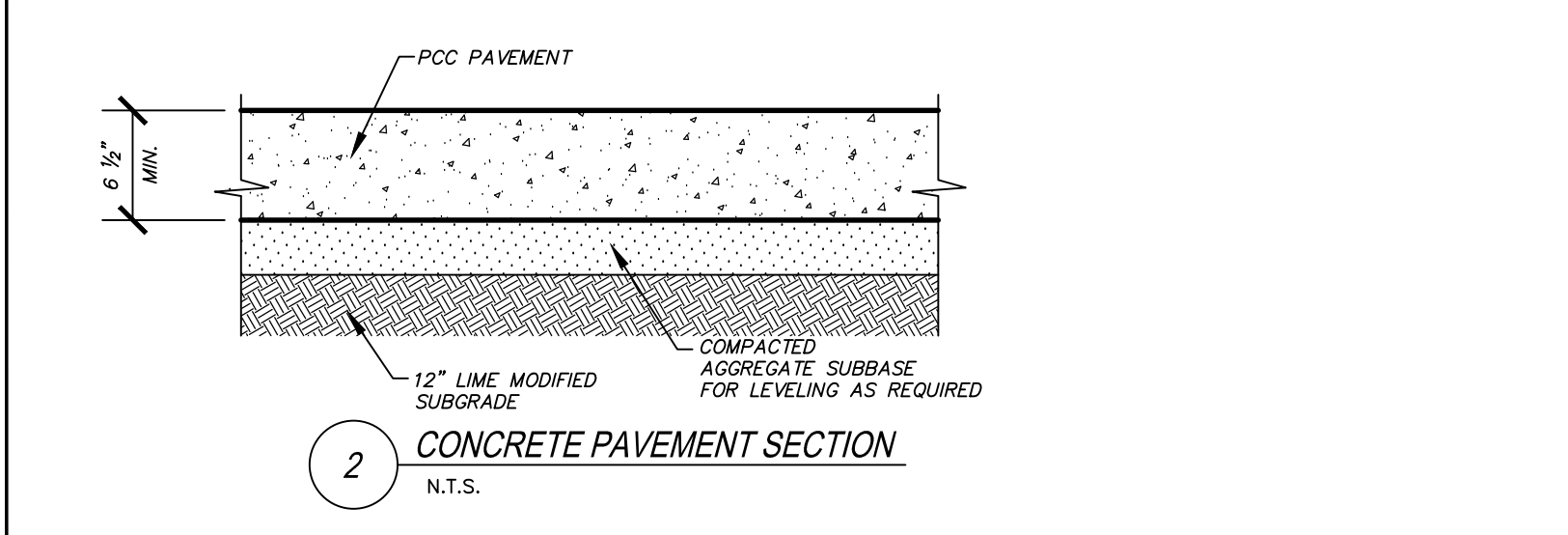
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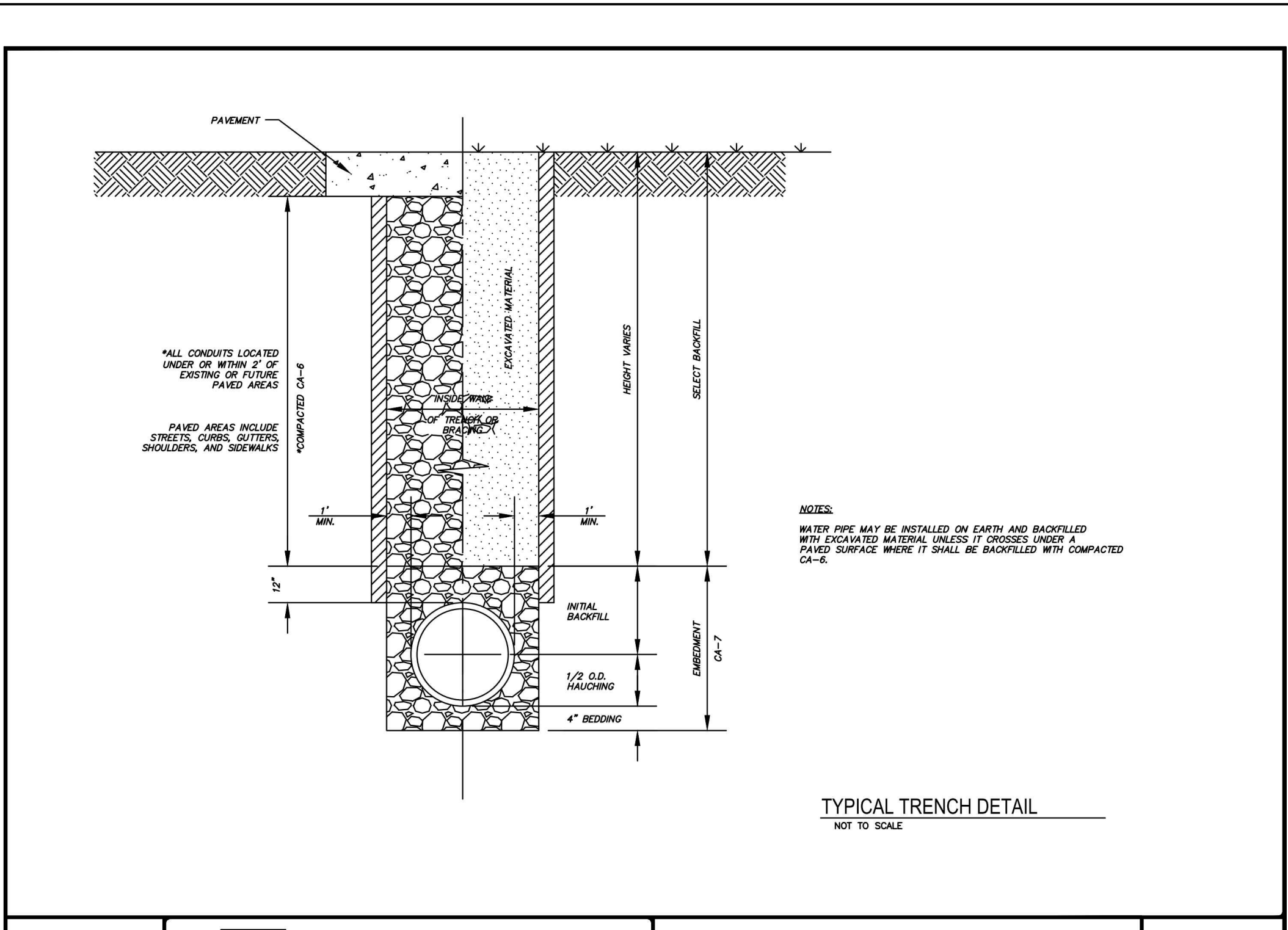
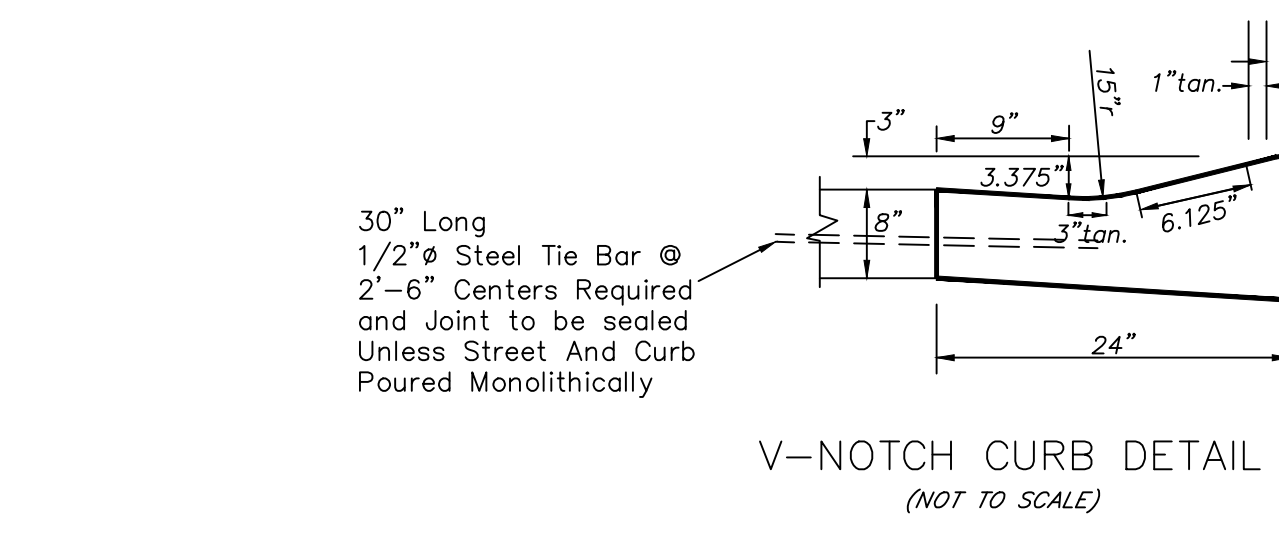
DRAWING ISSUE	CITY OF HIGHLAND PUBLIC WORKS DEPARTMENT	SHEET TITLE TYPICAL UTILITY PLACEMENT	DATE 11/15/2019	BY D-GN3
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DRAWING ISSUE	CITY OF HIGHLAND PUBLIC WORKS DEPARTMENT	SHEET TITLE TYPICAL RESIDENTIAL ROAD	DATE 11/15/2019	BY D-ST3
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CITY OF HIGHLAND	CUL-DE-SAC	DETAIL D-ST3
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CITY OF HIGHLAND	TYPICAL TRENCH DETAIL	DETAIL D-T1
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ILL. PROF. DESIGN FIRM (L.S./P.E./S.E.) 184-001027

CARBAY CREST - PHASE 2 - PRELIMINARY PLAT
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IRPE 062-037441
EXP. DATE: 11/30/2021



PATRICK R. NETEMEYER
PROJECT NO: 2017-105
DWS: METTLER-SPORTSMAN-20-1ST-ADD-PRELM
DRAWN BY: CGH
CHECKED BY: PRN
ISSUE DATE: 2019-12-12

PRELIMINARY PLAT
DETAILS & SECTIONS

SHEET NO:
3
OF 3



City of Highland
Building and Zoning

Exhibit "C"

Determination of Subdivision Plat Review

Date Submitted: 12-18-19

Filing Fees: \$350

Date Paid: 1-29-19

Public Hearing Date: 3-4-20

On March 4, 2020, the City of Highland Combined Planning and Zoning Board at its regular meeting ~~approved~~ denied, ~~waived~~, ~~tabled~~ a Subdivision Plan Review of the following:

Jason Mettler, of 12359 Highland Rd, is re-submitting a preliminary plat for Carbay Crest Phase II at the northwest quadrant of Sportsman and Vulliet.

In recommending DENYING (action) of this Subdivision Plat Review, the Combined Planning and Zoning Board considered all standards listed in the zoning regulation and all other conditions listed for that use in other sections of these regulations. In addition, the Combined Planning and Zoning Board found that the proposed use ~~did~~ did not provide safeguards to assure its compatibility with the surrounding area.

Conditions (if any): NONE

Chairperson of the Combined Planning and Zoning Board

3/4/2020
Date

ORDINANCE NO. _____

**AN ORDINANCE AMENDING CHAPTER 6, OF THE CODE OF ORDINANCES,
CITY OF HIGHLAND, ALCOHOLIC LIQUOR,
TO INCREASE THE NUMBER OF G LIQUOR LICENSES TO THREE**

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter "City"), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, City has determined it necessary to provide flexibility and additional authority to the Liquor Commissioner to issue and enforce City liquor licenses; and

WHEREAS, City has authority to define, regulate, issue, and collect fees associated with liquor licenses; and

WHEREAS, City has authority to determine the number, kind, and classification of [liquor] licenses to be issued 235 ILCS 5/4-1; and

WHEREAS, City has the authority to establish [liquor] license fees for the various kinds of licenses to be issued. 235 ILCS 5/4-1; and

WHEREAS, Chapter 6 of the City Code of Ordinances, Alcoholic Liquor, currently defines a Gaming Hall as follows:

6-1-1 DEFINITIONS.

Gaming hall shall mean an establishment whose primary purpose is to operate video gaming terminals where the drawing, pouring, mixing, or otherwise serving of alcoholic liquor on the licensed premises is subsidiary to the operation of the video gaming terminal or terminals. In the event that any establishment derives 60 percent or more of its estimated gross revenue from the display, play and/or operation of video gaming terminals, such establishment shall be deemed a gaming hall and shall be required to obtain a "Class G" license pursuant to this subsection. Notwithstanding the immediate foregoing, the following may also be considered in determining whether an establishment constitutes a gaming hall:

- (1) A seating area for video gaming terminals being equal to or greater than the seating area where food and/or beverage, including alcoholic beverages, are served;
- (2) The absence of a full-service kitchen;
- (3) An overall size of 2,000 square feet or less; and/or

(4) Such other conditions which readily suggest or indicate that the establishment is intended to be operated or is being operated as an establishment whose primary purpose is the display of gaming terminals for play or operation by the public.

For purposes of this subsection, fraternal establishments and veterans establishments (as defined in the Video Gaming Act, 230 ILCS 40/5 shall be exempt.

and

WHEREAS, Chapter 6 of the City Code of Ordinances, Alcoholic Liquor, currently defines Class "G" liquor licenses as follows:

6-2-6 CLASSIFICATION - FEE – LIMITATION.

Class "G" licenses: Gaming hall. Class "G" licenses may authorize retail sale on the premises specified of alcoholic liquor of all varieties for consumption on the premises where video gaming terminals are or will be displayed for play or operation. Class "G" licenses may permit the licensee to operate video gaming terminals upon the premises, subject to the following conditions:

- a. Any person who displays a video gaming terminal for play or operation by the public shall have, as a prerequisite to receiving any class "G" license from the city, a valid license issued by the state gaming board for each such video gaming terminal. The cancellation, suspension, or revocation of any such license by the state gaming board shall result in the automatic cancellation, suspension, or revocation of the city's class "G" license without refund of any portion of the license fee. An applicant for the class "G" license shall submit to the city finance director a copy of the license issued by the state gaming board for each video gaming terminal to be played or operated on the licensed premises.
- b. Any liquor license issued by the city to any liquor licensee pursuant to this chapter, including but not limited to any licensed fraternal establishment or licensed veterans establishment, as defined in the Video Gaming Act, 230 ILCS 40/5, that displays a video gaming terminal for play or operation within its premises in violation of this subsection shall be immediately revoked.
- c. No more than six video gaming terminals may be located on any class "G" licensee's premises.
- d. Every class "G" licensee shall comply with the provisions of the Video Gaming Act, 230 ILCS 40/1 et seq., as amended, and all rules, regulations, and restrictions imposed by the state gaming board, as amended.
- e. The operation of video gaming terminals shall not be permitted during the hours alcoholic liquor sales are prohibited.

f. Video gaming shall be located in a clearly demarcated area that is restricted to persons over 21 years of age.

The annual fee for a Class “G” license shall be **Five Hundred Dollars (\$500.00)**.

WHEREAS, Chapter 6 of the City Code of Ordinances, Alcoholic Liquor, currently limits the number of City Liquor licenses issued as follows:

6-2-6 CLASSIFICATION - FEE – LIMITATION.

(i) Limitation on Number of Licenses Issued.

- (1) By separate ordinance, the City Council may set a limitation upon the number of licenses to sell alcoholic liquor at retail to be issued for each above classification of license.
- (2) As licenses are revoked, expire without renewal, or for any reason cease to exist, the total number of licenses for each classification shall automatically be reduced until the total number of licenses issued for each class shall not exceed the number authorized by the City Council.
- (3) If any establishment selling alcoholic liquor is annexed to and becomes a part of the City, the various alcoholic liquor licenses as enumerated in this Section shall be increased in number only in the class which the annexed establishment qualifies provided the annexed establishment holds a current valid liquor license from the governmental entity from which the establishment was annexed and from the State of Illinois.
- (4) The following limits are established on the number of licenses to sell alcoholic beverages and/or permit video gaming in the City:

Class A1	3
Class A2	3
Class B	Unlimited
Class C	Unlimited
Class D1	8
Class D2	11
Class E	Unlimited
Class F	Unlimited
Class G	2
Class H1	Unlimited
Class H2	1

WHEREAS, City has determined it to be in the best interests of public health, safety, general welfare and economic welfare to increase the number of G liquor licenses from two to three licenses; and

WHEREAS, City has determined the additional G liquor license will be issued to a qualified applicant by way of separate resolution.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. Chapter 6, of the Code of Ordinances, City of Highland, shall now read:

6-2-6 CLASSIFICATION - FEE – LIMITATION.

(ii) Limitation on Number of Licenses Issued.

- (1) By separate ordinance, the City Council may set a limitation upon the number of licenses to sell alcoholic liquor at retail to be issued for each above classification of license.
- (2) As licenses are revoked, expire without renewal, or for any reason cease to exist, the total number of licenses for each classification shall automatically be reduced until the total number of licenses issued for each class shall not exceed the number authorized by the City Council.
- (3) If any establishment selling alcoholic liquor is annexed to and becomes a part of the City, the various alcoholic liquor licenses as enumerated in this Section shall be increased in number only in the class which the annexed establishment qualifies provided the annexed establishment holds a current valid liquor license from the governmental entity from which the establishment was annexed and from the State of Illinois.
- (4) The following limits are established on the number of licenses to sell alcoholic beverages and/or permit video gaming in the City:

Class A1	3
Class A2	3
Class B	Unlimited
Class C	Unlimited
Class D1	8
Class D2	11
Class E	Unlimited
Class F	Unlimited
Class G	3
Class H1	Unlimited
Class H2	1

Section 3. The number of G liquor licenses will be increased from two (2) licenses to three (3) licenses.

Section 4. The additional G liquor license will be issued to a qualified applicant by way of separate resolution.

Section 5. This ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the ____ day of _____, 2020, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

RESOLUTION NO. _____

**A RESOLUTION ISSUING BRANDY HOLMAN AND BILL HOLMAN A
“G” LIQUOR LICENSE TO OPERATE A GAMING HALL
PURSUANT TO CHAPTER 6, OF THE CODE OF ORDINANCES,
CITY OF HIGHLAND, ENTITLED ALCOHOLIC LIQUOR**

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, City has determined it necessary to provide flexibility and additional authority to the Liquor Commissioner to issue and enforce City liquor licenses; and

WHEREAS, City has authority to define, regulate, issue, and collect fees associated with liquor licenses; and

WHEREAS, City has authority to determine the number, kind, and classification of [liquor] licenses to be issued . . . 235 ILCS 5/4-1; and

WHEREAS, City has the authority to establish [liquor] license fees for the various kinds of licenses to be issued. 235 ILCS 5/4-1; and

WHEREAS, Brandy Holman & Bill Holman have purchased property at 101 Walnut Street, Highland, Illinois (“Property”) contingent to obtaining a “G” Liquor License from City; and

WHEREAS, Brandy Holman & Bill Holman intend to purchase the Property and open a full-service salon and gaming lounge, and need a “G” liquor license from City to operate a gaming hall; and

WHEREAS, Brandy Holman & Bill Holman’s business will be named Unwind Salon & Spa and Unwind Gaming Lounge, and will be located at the site currently occupied by the vacant Cardinal Inn; and

WHEREAS, Brandy Holman & Bill Holman have submitted an Application for a Retail Liquor Dealer’s License to City, and have requested a “G” Liquor license (*see* Application attached hereto as **Exhibit A**); and

WHEREAS, Chapter 6 of the City Code of Ordinances, Alcoholic Liquor, currently defines a Gaming Hall as follows:

6-1-1 DEFINITIONS.

Gaming hall shall mean an establishment whose primary purpose is to operate video gaming terminals where the drawing, pouring, mixing, or otherwise serving of alcoholic liquor on the licensed premises is subsidiary to the operation of the video gaming terminal or terminals. In the event that any establishment derives 60 percent or more of its estimated gross revenue from the display, play and/or operation of video gaming terminals, such establishment shall be deemed a gaming hall and shall be required to obtain a "Class G" license pursuant to this subsection. Notwithstanding the immediate foregoing, the following may also be considered in determining whether an establishment constitutes a gaming hall:

- (1) A seating area for video gaming terminals being equal to or greater than the seating area where food and/or beverage, including alcoholic beverages, are served;
- (2) The absence of a full-service kitchen;
- (3) An overall size of 2,000 square feet or less; and/or
- (4) Such other conditions which readily suggest or indicate that the establishment is intended to be operated or is being operated as an establishment whose primary purpose is the display of gaming terminals for play or operation by the public.

For purposes of this subsection, fraternal establishments and veterans establishments (as defined in the Video Gaming Act, 230 ILCS 40/5 shall be exempt.

and

WHEREAS, Chapter 6 of the City Code of Ordinances, Alcoholic Liquor, currently defines Class "G" liquor licenses as follows:

6-2-6 CLASSIFICATION - FEE – LIMITATION.

Class "G" licenses: Gaming hall. Class "G" licenses may authorize retail sale on the premises specified of alcoholic liquor of all varieties for consumption on the premises where video gaming terminals are or will be displayed for play or operation. Class "G" licenses may permit the licensee to operate video gaming terminals upon the premises, subject to the following conditions:

- a. Any person who displays a video gaming terminal for play or operation by the public shall have, as a prerequisite to receiving any class "G" license from the city, a valid license issued by the state gaming board for each such video gaming terminal. The cancellation, suspension, or revocation of any such license by the state gaming board shall result in the automatic cancellation, suspension, or revocation of the city's class "G" license without refund of any

portion of the license fee. An applicant for the class "G" license shall submit to the city finance director a copy of the license issued by the state gaming board for each video gaming terminal to be played or operated on the licensed premises.

b. Any liquor license issued by the city to any liquor licensee pursuant to this chapter, including but not limited to any licensed fraternal establishment or licensed veterans establishment, as defined in the Video Gaming Act, 230 ILCS 40/5, that displays a video gaming terminal for play or operation within its premises in violation of this subsection shall be immediately revoked.

c. No more than six video gaming terminals may be located on any class "G" licensee's premises.

d. Every class "G" licensee shall comply with the provisions of the Video Gaming Act, 230 ILCS 40/1 et seq., as amended, and all rules, regulations, and restrictions imposed by the state gaming board, as amended.

e. The operation of video gaming terminals shall not be permitted during the hours alcoholic liquor sales are prohibited.

f. Video gaming shall be located in a clearly demarcated area that is restricted to persons over 21 years of age.

The annual fee for a Class "G" license shall be **Five Hundred Dollars (\$500.00)**.

and

WHEREAS, Brandy Holman & Bill Holman's Application for Retail Liquor Dealer's License (**Exhibit A**) qualifies it as a "Gaming Hall" based on the parameters set forth *supra*; and

WHEREAS, Brandy Holman & Bill Holman's Application for Retail Liquor Dealer's License (**Exhibit A**) has been approved by the Mayor / Liquor Commissioner; and

WHEREAS, City Council recently passed an ordinance increasing the number of "G" liquor licenses available from two (2) to three (3); and

WHEREAS, City has determined there is one "G" liquor license currently available to be issued to Brandy Holman & Bill Holman for the Unwind Gaming Lounge; and

WHEREAS, City has determined it to be in the best interests of public health, safety, general welfare and economic welfare to issue Brandy Holman & Bill Holman a "G" Liquor license; and

WHEREAS, the Liquor Commissioner reserves the right to ensure all aspects of City Code have been complied with prior to issuance of the "G" Liquor license to Brandy Holman & Bill Holman for the Unwind Gaming Lounge; and

WHEREAS, the Liquor Commissioner reserves the right to ensure all aspects of City Code have been complied with prior to issuance of the “G” Liquor license to Brandy Holman & Bill Holman for the Unwind Gaming Lounge.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. City will issue a “G” liquor license to Brandy Holman & Bill Holman for the Unwind Gaming Lounge subsequent to purchase and closing on the property located at 101 Walnut Street, Highland, IL 62249, site of the vacant Cardinal Inn.

Section 3. This resolution shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the _____ day of _____, 2020, the vote being taken by ayes and noes and entered upon the legislative record as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

To the City of Highland Board Members,

Thank you for taking your time to hear our business plan. My name is Brandy, and my husband's name is Bill Holman. We have purchased the property at 101 Walnut Street in Highland with a contingency. We are asking that you allow/grant us to receive a liquor license, and with that, we plan to open a gaming lounge. Attached to the gaming lounge would be a salon and spa.

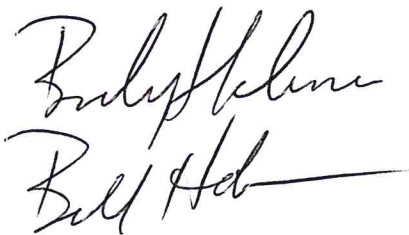
If you look at the property right now, it is a complete disaster and a very bad eyesore to the City of Highland. There are three buildings there as we speak. The hotel, smaller brick building and pillars would be demolished and cleaned up some of the brush and trees. The office/house that would remain is going to be completely renovated both interiorly and exteriorly. It would have an addition added on to the East with two covered entrances on the North side. We would be opening a full-service salon with a gaming lounge attached. The area would be lit up with a modern atmosphere brought to 101 Walnut Street.

I currently work as a hair stylist in Highland at Salon Beaux Cheveux. I have been there for 14 years and was at Seascape Hair and Skincare in Highland for three years. After 17 years, it's time for me to push forward and bring something a little different to Highland by combining the two atmospheres of a full-service salon and a gaming lounge.

This prime location of the new UNWIND SALON & SPA and UNWIND GAMING LOUNGE would be a great fit for the City of Highland. Thank you for your time again, and we hope that this has given you an idea of how we could bring a beautiful transformation to Highland.

Thank you,

Brandy Holman & Bill Holman

The image shows two handwritten signatures in black ink. The top signature is 'Brandy Holman' and the bottom signature is 'Bill Holman'. Both are written in a cursive, flowing style.

APPLICATION
FOR RETAIL LIQUOR DEALERS LICENSE

CITY OF HIGHLAND

NAME OF INDIVIDUAL FILLING FORM OUT: Brandy Holman

TELEPHONE: 618-410-4511

DATE OF APPLICATION: March 30, 2020

LIQUOR LICENSE CLASS _____

- | | |
|---|--------------------------|
| 1. COPY OF DRAM SHOP INSURANCE | <input type="checkbox"/> |
| 2. COPY OF LEASE/ CONTRACT | <input type="checkbox"/> |
| 3. COPY OF DIAGRAM OF PREMISES | <input type="checkbox"/> |
| 4. COPY OF STATE OF ILLINOIS LICENSE | <input type="checkbox"/> |
| 5. PROOF OF STATE OF IL CLASSIFICATION, FOR EXAMPLE, LLC, DBA, INC. | <input type="checkbox"/> |

APPLICATION
FOR RETAIL LIQUOR DEALERS LICENSE
CITY OF HIGHLAND

This application properly completed and signed must be filed with the City Clerk and must be accompanied by a remittance in the proper amount, made payable to the City of Highland.

The undersigned individual or partnership hereby makes application for a RETAIL LIQUOR DEALERS LICENSE and submits the following information:

1. Applicant: _____
(GIVE NAME OF INDIVIDUAL OR NAMES OF PARTNERS/CORPORATION - - -TYPE OR PRINT CLEARLY)

2. Trade, Partnership or Assumed Name _____

3. Give date partnership/corporation was formed under name given on Line 1: _____
Month Day Year

4. Location of above place of business _____
NUMBER STREET CITY STATE ZIP CODE

5. Has your assumed name been filed with the County Clerk?

6. Are alcoholic liquors stored but not sold at any location other than the one given above?

If "yes", give location: _____
NUMBER STREET CITY STATE ZIP CODE

7. Check principal kind of business:

<input type="checkbox"/> Restaurant	<input type="checkbox"/> Tavern	
<input type="checkbox"/> Hotel	<input type="checkbox"/> Grocery Store	<input type="checkbox"/> Amusement Place
<input type="checkbox"/> Club	<input type="checkbox"/> Package Store	<input type="checkbox"/> Department Store
<input type="checkbox"/> Country Club	<input checked="" type="checkbox"/> Gaming Hall	<input type="checkbox"/> Convenience Store

8. Give name and address of owner of premises: _____

9. Has a Liquor License been revoked at this location within the past year? _____

10. State the full name, address and date of birth of the person who you intend to be the Manager or Operator of said establishment, if License is issued: _____

A. Is such manager a resident of the City of Highland, Illinois? YES NO

11. If "yes", how long and address of person _____
12. Is this business located within 100 feet of any church, school, hospital, home for the aged or indigent persons or for veterans, their wives or children or any naval or military station? _____
- A. If answer to the above is "yes", is your place of business a hotel offering restaurant service, a regularly organized club, a food shop, or other place where the sale of liquor is not the principal business carried on? _____
- B. If answer to (A) is "yes", on what date was business started? _____
13. Have any manufacturers, importing distributor or distributor directly or indirectly paid or agreed to pay for this license, advanced money, or anything else of value. Except as specifically permitted in the Act, or any credit, (Other than merchandising credit in the ordinary course of business as specifically permitted in the Act), or is such a person directly or indirectly interested in the ownership, conduct or operation of the place of business? _____ If answer is "yes", give particulars _____
- _____
- _____

14. Applicant Information: Name Brandy Holman
- A. Residence Address 10830 Pocahontas Rd. Marne, IL 62061
NUMBER STREET CITY STATE ZIP CODE
- B. Place of Birth: Highland, Madison, IL
NAME OF CITY, COUNTY AND STATE
- Date of Birth: June 26, 1981
Month Day Year
- C. Are you a citizen of the United States? yes If a naturalized citizen, time and place of naturalization? _____
- D. Have you ever been convicted of a felony or otherwise disqualified to receive the license applied for by reason of any matter or thing contained in the Illinois Liquor Control Act or the Municipal Liquor Code? [] YES [X] NO If "yes", name court of conviction _____
- E. Have you ever made application for a liquor license for any other premises? No
- Date: _____ State disposition of application: _____
- Give address: _____

F. Are you or is any other person, directly or indirectly interested in your place of business, a public official as defined in Sec 2 (14) Art VI of the Illinois Liquor Control Act? _____ If so, office held? _____

G. Has any license previously issued to you by any State or local authorities been SUSPENDED? NO Date: _____

If so, state reasons therefor: _____

Where: _____
CITY COUNTY STATE

H. Has any license previously issued to you by any State or local authorities been REVOKED? No Date: _____

If so, state reasons therefor: _____

Where: _____
CITY COUNTY STATE

I. Will you comply with the Local Liquor Code and Regulations in connection therewith? YES

15. Co-Applicant information: Name _____

A. Residence Address _____
NUMBER STREET CITY STATE ZIP CODE

B. Place of Birth: _____
NAME OF CITY, COUNTY AND STATE

Date of Birth: _____
Month Day Year

C. Are you a citizen of the United States? _____ If a naturalized citizen, time and place of naturalization? _____

D. Have you ever been convicted of a felony or otherwise disqualified to receive the license applied for by reason of any matter or thing contained in the Illinois Liquor Control Act or the Municipal Liquor Code? [] YES [] NO If "yes", name court of conviction _____

E. Have you ever made application for a liquor license for any other premises? _____

Date: _____ State deposition of application: _____

Give address: _____

F. Are you or is any other person, directly or indirectly interested in your place of business, a public official as defined in Sec 2 (14) Art VI of the Illinois Liquor Control Act? _____ If so, office held? _____

G. Has any license previously issued to you by any State or local authorities been SUSPENDED? _____ Date: _____

If so, state reasons therefor: _____

Where: _____

CITY

COUNTY

STATE

H. Has any license previously issued to you by any State or local authorities been REVOKED? _____ Date: _____

If so, state reasons therefor: _____

Where: _____

CITY

COUNTY

STATE

I. Will you comply with the Local Liquor Code and Regulations in connection therewith? _____

16. State the Names, Home addresses and DOB of all officers and directors of said Corporation:

Name (Last,First,MI)

Home Address (Street, City, State, Zip)

Date of Birth

17. If a majority interest in the stock of the Corporation is owned by one person, or his nominees, state the name and address of such person: _____

18. State the location and description of the premises or place of business which is to be operated under this license: (Attach a detailed diagram of property noting exits, entrances, location of bar, coolers and specific areas where retail liquor may be sold and consumed including and outside areas.)

Street Address: _____

Owner of Property: _____
Last First MI

Address: _____
Street/ PO Box City State Zip

Lease from: Month _____ Day _____ Year _____ TO

Month _____ Day _____ Year _____

(Attach copy of lease to this application)

19. As to any officer, the proposed Manager, or any Director of the Corporation, or a Stockholder owning more than five percent (5%) in the aggregate of the stock in said Corporation, state as follows: Have any of the above ever made application for similar license at a different premises?

No

A. If yes, the disposition and date of said application _____

B. State whether any of the above had a previous license revoked by the State, United States Government, or any political subdivision or city? No

C. If yes, the reasons therefor _____

20. List Name, Addresses and Phone Numbers of five (5) references:

<u>Danielle Delaney Davis</u>	<u>5 Rosin Highland</u>	<u>420-5042</u>
Name	Address	Phone

<u>Scott Korte</u>	<u>2957 Amberwood Dr. Highland</u>	<u>514-2262</u>
Name	Address	Phone

<u>Robin Cygan</u>	<u>2198 Stinkoenig School Rd. Highland</u>	<u>567-0826</u>
Name	Address	Phone

<u>Nicole Schweitzer</u>	<u>Troy</u>	<u>973-5036</u>
Name	Address	Phone

<u>Sara Davis</u>	<u>Highland</u>	<u>791-1544</u>
Name	Address	Phone

<u>Jenna Edwards</u>	<u>110 Koala Dove Manne</u>	<u>217-710-8484</u>
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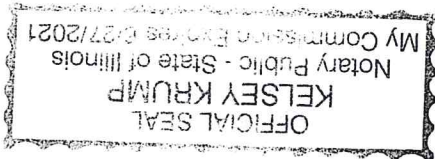
AFFIDAVIT
(PLEASE READ CAREFULLY BEFORE SIGNING)

I (We) do solemnly swear (or affirm) that the statements given above are true and correct to the best of my (our) knowledge and belief; that I (We) will comply with all regulations of Federal, State and Local Liquor Control Laws; that a copy of an ordinance governing the sale at retail of alcoholic liquors and beverages in this municipality has been furnished to me (us); that I (We) understand the same, and agree to comply with all the provisions set forth therein.

I (We) agree to submit a copy of the State of Illinois Retail Dealers License when received. I shall attach to this application a financial statement listing all assets and liabilities of all owners. I shall attach certificates of proof of coverage for dram shop insurance.

I (We) swear (or affirm) that I (We) will not violate any of the laws of the State of Illinois or of the United States of America in the conduct of the place of business described herein and that the statements contained in this application are true and correct and are made for the purpose of inducing the City of Highland, Illinois to issue the license herein applied for

SUBSCRIBED AND SWORN TO BEFORE ME THIS 30th DAY OF March, A.D., 2020



Kelsey Krump
Notary Public

(SEAL)

APPLICANT (S):

Brendy Holman

CLERK



City of Highland
Public Safety Department

Christopher J. Conrad, Public Safety Director

To: Honorable Mayor Michaelis, City Council and City Manager Latham

From: Chief Conrad

Date: March 31, 2020

Re: Liquor/Gaming license application for Old Cardinal Inn

Please see the attached application for a liquor/gaming license for a new business to be located on the site of the Old Cardinal Inn located behind the FCB Bank Building in the 100 Block of Walnut.

It is our understanding the applicants have a current contingency contract with the current owners of the property for the purchase contingent upon their ability to obtain a liquor/gaming license from the City of Highland.

Applicants were advised that there are no more current liquor/gaming licenses, so any additional would require an action by the council. Because of the urgency of the contingency contract, they have asked to be placed on the agenda to present their project plan to the city council.

From: [Brandy Iberg](#)
To: [Lana Hediger](#)
Subject: Guideline of Project
Date: Wednesday, April 15, 2020 12:13:15 PM

First of all thank you all for the time you have given me. This is just a guideline to show you what are steps would be in this project at 101 Walnut Street.

- PHASE 1 Demolition and cleanup
- PHASE 2 Full renovation on outside and addition added
- PHASE 3 Inside renovation
- PHASE 4 Outside curb appeal
- PHASE 5 Future additions for commercial rental space

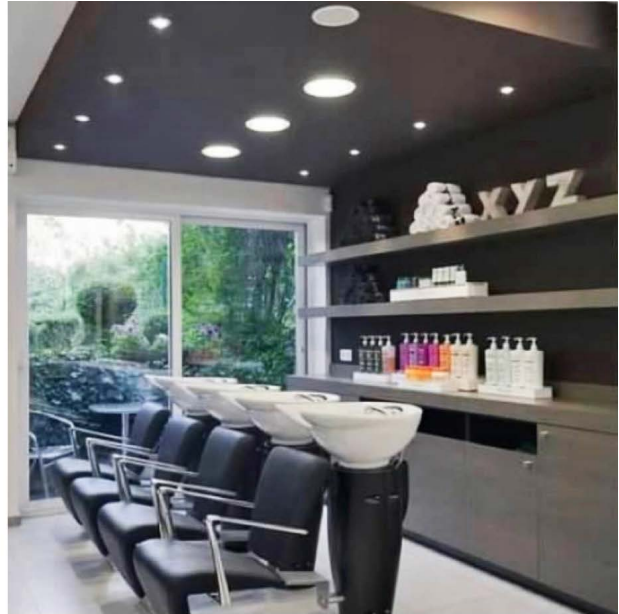
THANK YOU,
BRANDY & BILL HOLMAN
618-410-4511
618-410-8023

From: [Mark Latham](#)
To: [Lana Holman](#)
Subject: FW: Holman/Cardinal Inn Project
Date: Wednesday, April 15, 2020 10:55:43 AM
Attachments: [2019_1117_Book_Book_ArchitecturalDrawing_02.jpg](#)
[2019_1117_Book_Book_ArchitecturalDrawing_03.jpg](#)

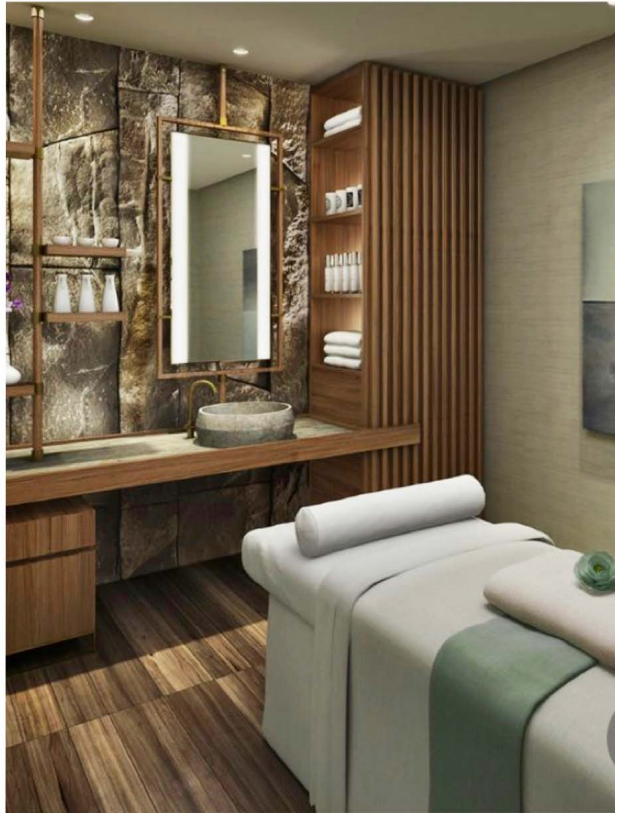
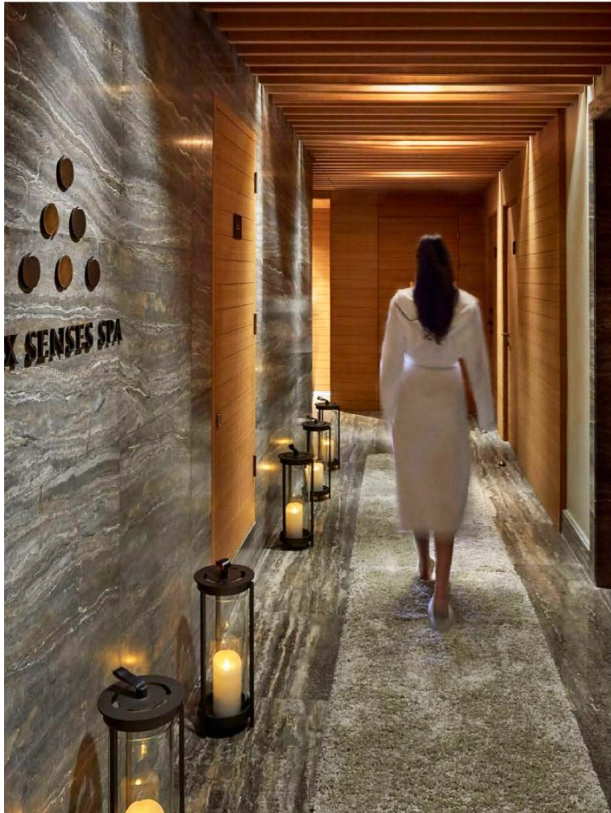
From: Mallord Hubbard
Sent: Wednesday, April 15, 2020 10:37 AM
To: Mark Latham <mlatham@highlandil.gov>; Breann Speraneo <BSperaneo@highlandil.gov>
Subject: Holman/Cardinal Inn Project

Attached are the Architectural drawings forwarded from Brandy Holman. She also included concept photos for the salon/spa/gaming lounge. Lastly, she included current photos of the Cardinal Inn for reference. Brandy is in contact with Lana to have these distributed with the Council packet.

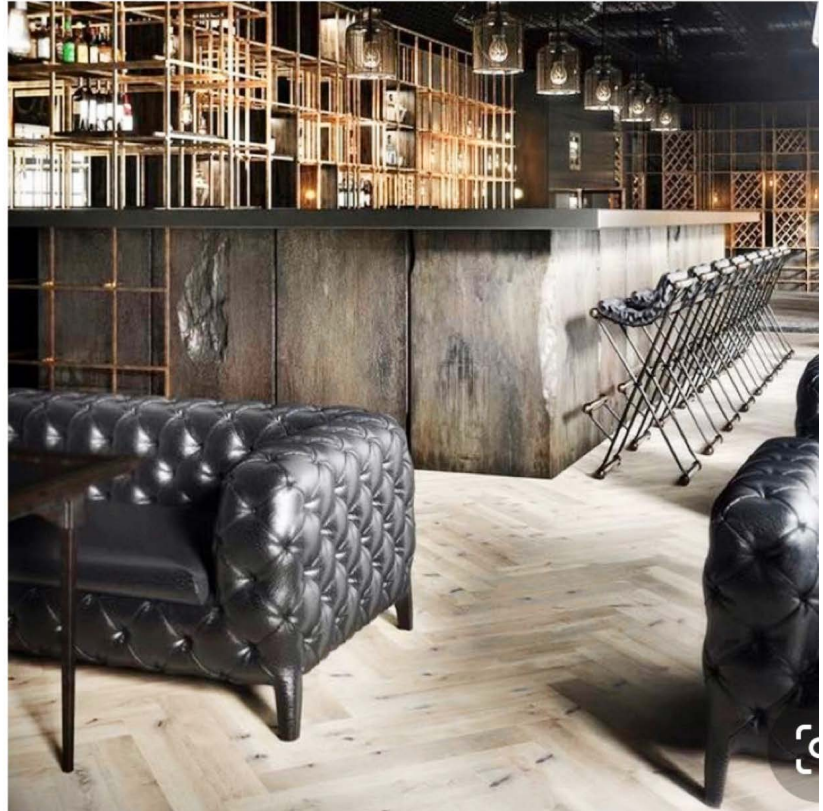
Photos of the Salon look



Photos of Spa look



Photos of Gaming Lounge





Mallord Hubbard
Economic and Business Recruitment Coordinator
City of Highland
1115 Broadway
PO BOX 218
Highland, IL 62249
Phone: 618-654-9891
Fax: 618-654-4768
mhubbard@highlandil.gov

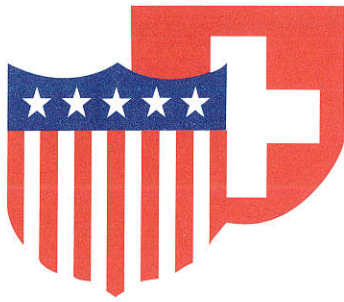
"Disclaimer: Please take note that any communication sent to, or received by, this account or device may be subject to disclosure pursuant to the Illinois Freedom of Information Act"



UNWIND
salon+gaming



UNWIND
salon+gaming



City of Highland

MEMO TO: City Council Members

FROM: Mayor Joseph R. Michaelis

SUBJECT: Reappointment to Police Pension Board

DATE: April 17, 2020

Bonnie McGinley was originally appointed to the Police Pension Board in March of 2016. Her current term expires on May 1, 2020. She has completed the required training and has agreed to be appointed to another two-year term. I am, therefore requesting approval of the reappointment of Bonnie McGinley to a two-year term on the Police Pension Board which, if approved, will expire May 1, 2022.

As always, if you have any questions regarding this reappointment, please contact me.

ORDINANCE NO. _____

AN ORDINANCE AMENDING ORDINANCE 2927 OF THE CITY OF HIGHLAND, ILLINOIS, PASSED ON APRIL 15, 2019, ADOPTING THE FINANCIAL BUDGET OF THE CITY OF HIGHLAND, ILLINOIS FOR THE FISCAL YEAR 2019-20

WHEREAS, on the 15th day of April, 2019 the City Council of the City of Highland Madison County, Illinois adopted an ordinance entitled:

"AN ORDINANCE ADOPTING THE FINANCIAL BUDGET OF THE CITY OF HIGHLAND, ILLINOIS FOR THE FISCAL YEAR BEGINNING MAY 1, 2019 AND ENDING APRIL 30, 2020 AND AUTHORIZING THE EXPENDITURES THEREIN CONTAINED"

WHEREAS, pursuant to 65 ILCS 5/8-2-9.6 the annual City budget may be revised by 2/3 vote of the City Council;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND, ILLINOIS AS FOLLOWS:

That the budget amendment identified by reference to the attached Exhibit "A" shall be and constitute amendments to the Budget referenced above by the budget changes as set forth in the attached Exhibit "A".

That this Ordinance shall be known as Ordinance No. _____ and shall be in full force and effect after its adoption, as provided by law.

Passed by the City Council of the City of Highland, Madison County, Illinois and deposited and filed in the Office of the City Clerk, on the _____ day of April, 2020, the vote being taken by ayes and noes and entered upon the legislative records as

AYES:
NOES:
ABSENT:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

BUDGET AMENDMENTS - APRIL 2020

Account Number	Fund	Line Description	Budget was	Change	New Budget	Description
001-011-5-390-00	General Administration	Other Contractual Services	55,000.00	30,000.00	85,000.00	Salary Study and Code Book Supplements
001-012-5-110-00	Police Department	Regular Salaries	2,068,474.00	33,250.00	2,101,724.00	Retirement payout and Cleaning Allowance Reclassification
001-012-5-131-10	Police Department	Cleaning Allowance	11,750.00	(11,750.00)	0.00	Cleaning Allowance Reclassification
001-012-5-130-00	Police Department	Benefits Health and Life	240,600.00	30,000.00	270,600.00	Additional Cost for HealthInsurance
001-012-5-220-00	Police Department	Legal Attorney Fees	20,000.00	20,000.00	40,000.00	Contact Negotiations
001-012-4-342-10	Police Department	Misc Police Revenue	53,000.00	37,340.00	90,340.00	Vehicle Insurance Claim and 911 Call Revenue
001-012-5-360-10	Police Department	Vehicle Maint/Repair	15,600.00	13,664.00	29,264.00	Vehicle Insurance Claim
001-012-5-390-50	Police Department	Contractual/Technological	35,400.00	28,000.00	63,400.00	Tyler Energov Software
001-012-5-391-00	Police Department	Technological IT	44,000.00	9,000.00	53,000.00	New Server and Computer for Cellbrite System
001-012-5-470-00	Police Department	Minor Equipment	11,500.00	13,500.00	25,000.00	New Phone/Radio Recorder due to Windows 10 Update
001-012-5-510-00	Police Department	Land	0.00	3,986.00	3,986.00	Land Purchase new Facility
001-012-5-550-00	Police Department	Other Capital Improvements	0.00	175,970.00	175,970.00	Architectual Fees Reimbursed by Debt Certificates
001-012-4-315-10	Police Department	State Income Tax Revenue	649,000.00	100,000.00	749,000.00	Received based on collections
001-012-4-313-10	Police Department	Sales Tax Revenue	1,550,000.00	85,000.00	1,635,000.00	Received based on collections
001-012-4-381-22	Police Department	Transfer From Business Dist A	0.00	467,675.00	467,675.00	Reimbursement of Facility Costs by Debt Certificates
001-012-5-730-48	Police Department	Transfer to Reserves	6,700.00	467,675.00	474,375.00	Transfer back funds reimbursed by Debt Certificates
004-000-4-381-38	City Prop/Eq/Reserves	For Police Department	6,700.00	467,675.00	474,375.00	Transfer back funds reimbursed by Debt Certificates
012-012-5-730-20	Business District A	Transfer to Economic Development	0.00	65,777.00	65,777.00	Reimbursement of Eligible Costs
007-000-4-381-50	Community Development	Transfer From Business Dist A	0.00	65,777.00	65,777.00	Reimbursement of Eligible Costs
012-012-5-730-21	Business District A	Transfer to Police Dept	0.00	467,675.00	467,675.00	Reimbursement of Eligible Costs
401-000-4-381-25	Ambulance Fund	Transfer From Business Dist A	0.00	33,203.00	33,203.00	Reimbursement of Eligible Costs
012-012-5-730-22	Business District A	Transfer to Ambulance	0.00	33,203.00	33,203.00	Reimbursement of Eligible Costs
001-014-4-381-25	Fire Department	Transfer From Business Dist A	0.00	33,203.00	33,203.00	Reimbursement of Eligible Costs
012-012-5-730-23	Business District A	Transfer to Fire Dept	0.00	33,203.00	33,203.00	Reimbursement of Eligible Costs
009-016-4-381-22	Recreation Fund	Transfer From Business Dist A	0.00	138,000.00	138,000.00	Reimbursement of Eligible Costs
012-012-5-730-24	Business District A	Transfer to Parks Dept	0.00	138,000.00	138,000.00	Reimbursement of Eligible Costs
009-016-5-550-00	Recreation Fund	Other Capital Improvements	0.00	138,000.00	138,000.00	Senior Center Costs Reimbursed
012-000-4-371-17	Business District A	Bond Loan Proceeds	0.00	8,475,000.00	8,475,000.00	Public Safety Facility Debt Certificates
012-012-5-550-00	Business District A	Other Capital Improvements	200,000.00	350,000.00	550,000.00	Downtown Fire Station Renovation Progress Payments
013-013-5-730-20	Business District B	Transfer to Building and Zoning	0.00	71,000.00	71,000.00	Reimbursement of Eligible Costs
013-013-5-505-00	Business District B	Engineering for Capital	20,000.00	(20,000.00)	0.00	Costs Reimbursed Via Transfer
013-013-5-550-00	Business District B	Other Capital Improvements	63,000.00	(63,000.00)	0.00	Costs Reimbursed Via Transfer
001-013-4-381-64	Building and Zoning	Transfer from Business Dist B	0.00	71,000.00	71,000.00	Reimbursement of Eligible Costs
001-013-5-390-84	Building and Zoning	Demolition Expenses	0.00	75,000.00	75,000.00	Various Demolitions of Property/Partially Reimbursed
001-013-5-550-00	Building and Zoning	Other Capital Improvements	0.00	12,649.00	12,649.00	Asbestos Abatement Reimbursed above
001-013-5-530-00	Building and Zoning	Equipment	80,000.00	15,000.00	95,000.00	Additional Software and Vehicle Cost
001-013-5-220-00	Building and Zoning	Legal Attorney Fees	45,000.00	15,000.00	60,000.00	Additional legal fees incurred
001-013-5-390-00	Building and Zoning	Other Contractual Services	55,000.00	30,000.00	85,000.00	Consultants, Interns, Refund of Permit Fees
001-013-5-110-00	Building and Zoning	Regular Salaries	178,750.00	30,000.00	208,750.00	Additional costs
001-013-4-321-70	Building and Zoning	Permits Bldgs	70,000.00	55,000.00	125,000.00	Additional permits generated
001-013-4-342-12	Building and Zoning	B&Z Misc Plan Reviews	25,000.00	25,000.00	50,000.00	Additional plan reviews generated
001-017-4-315-10	Street Department	State Income Tax Revenue	350,000.00	75,000.00	425,000.00	Received based on collections
001-017-4-313-10	Street Department	Sales Tax Revenue	810,000.00	45,000.00	855,000.00	Received based on collections
006-006-5-505-00	TIF #1 Fund	Engineering for Capital	50,000.00	50,000.00	100,000.00	FEMA Culvert Costs
006-006-5-820-00	TIF #1 Fund	Incentives	82,000.00	(27,500.00)	54,500.00	Reduction in requests for incentives
007-007-5-820-00	Community Development	Incentives	300,000.00	(100,000.00)	200,000.00	Reduction in requests for incentives
008-000-4-314-10	Motor Fuel Tax Fund	Motor Fuel Tax Allotment	275,000.00	75,000.00	350,000.00	Additional funds received Special Allotments
009-016-5-530-00	Recreation Fund	Equipment	0.00	50,000.00	50,000.00	Mower and Aerator
009-016-5-505-00	Recreation Fund	Engineering for Capital	30,000.00	20,000.00	50,000.00	Trails Engineering
009-715-5-390-00	Recreation Fund	Other Contractual Services	4,000.00	10,000.00	14,000.00	Additional Cemetery Expense

010-010-5-820-00	TIF #2 Fund	Incentives	76,000.00	(65,000.00)	11,000.00	Reduction in requests for incentives
012-012-5-610-00	Business District A	Principal Payments	345,000.00	(345,000.00)	0.00	Initial Debt Payment next Fiscal Year
050-050-5-540-10	Street Bond Fund	Road Rehab	1,195,000.00	(600,000.00)	595,000.00	Projects Delayed until next Fiscal Year
101-104-5-505-00	Electric Fund	Engineering for Capital	119,000.00	(103,000.00)	16,000.00	Projects Delayed until next Fiscal Year
101-104-5-510-00	Electric Fund	Land	98,564.00	(98,564.00)	0.00	Projects Delayed until next Fiscal Year
101-104-5-530-00	Electric Fund	Equipment	170,000.00	(145,000.00)	25,000.00	Bucket Truck Delayed until next Fiscal Year
101-104-5-530-60	Electric Fund	Meters	240,000.00	(60,000.00)	180,000.00	Projects Delayed until next Fiscal Year
101-104-5-550-00	Electric Fund	Other Capital Improvements	1,372,000.00	(927,000.00)	445,000.00	Projects Delayed until next Fiscal Year
101-104-5-390-00	Electric Fund	Other Contractual Services	38,000.00	85,000.00	123,000.00	Contractors used for Pole Replacements
101-101-5-390-50	Electric Fund	Contractual/Technological	48,000.00	20,750.00	68,750.00	Additional for Software maint and Code Red Shared Cost
101-104-5-430-00	Electric Fund	Operating Supplies	110,000.00	25,000.00	135,000.00	Additional Supplies needed
101-104-5-440-00	Electric Fund	Uniforms and Safety Supplies	12,000.00	15,000.00	27,000.00	Needed for new linemen
111-000-4-346-14	FTTP Fund	Sales of Set Top Boxes	69,050.00	(69,050.00)	0.00	Revenue Stream unimplemented this Fiscal year
111-000-4-346-16	FTTP Fund	Home Automation	57,000.00	(57,000.00)	0.00	Revenue Stream unimplemented this Fiscal year
111-114-5-505-00	FTTP Fund	Engineering for Capital	0.00	35,000.00	35,000.00	Field Service Engineer FTTP Buildout
111-114-5-530-00	FTTP Fund	Equipment	70,000.00	(53,000.00)	17,000.00	Equipment costs not needed for FTTP Buildout
111-114-5-540-00	FTTP Fund	Lines New Repl	80,000.00	125,000.00	205,000.00	FTTP Buildout Costs Vuillet Road area
119-119-4-381-82	FTTP Bond Repayment Fund	From FTTP Bond Reserves	0.00	75,250.00	75,250.00	Reduction in Required Reserves due to Refunding
120-120-5-730-54	FTTP Bond Reserves Fund	Transfer to FTTP Bond Fund	0.00	75,250.00	75,250.00	Reduction in Required Reserves due to Refunding
201-202-5-550-00	Water Fund	Other Capital Improvements	419,279.00	(150,000.00)	269,279.00	Projects Delayed until next Fiscal Year
201-203-5-540-00	Water Fund	Lines New Repl	265,000.00	(100,000.00)	165,000.00	Projects Delayed until next Fiscal Year
301-000-4-371-18	Sewer Fund	IEPA Note Payable Proceeds	8,050,000.00	(2,225,000.00)	5,825,000.00	Project Timing Sewer Plant/Trunk Mains
301-303-5-540-00	Sewer Fund	Lines New Repl	3,600,000.00	(3,350,000.00)	250,000.00	Projects Delayed until next Fiscal Year
301-304-5-550-00	Sewer Fund	Other Capital Improvements	5,000,000.00	850,000.00	5,850,000.00	Additional Costs Sewer Plant
401-000-4-349-10	Ambulance Fund	Charges for Ambulance Service	1,750,000.00	100,000.00	1,850,000.00	Based on call volume and rates
401-401-5-120-00	Ambulance Fund	Overtime	180,000.00	140,000.00	320,000.00	Based on staffing levels
401-401-5-130-00	Ambulance Fund	Benefits Health and Life	128,000.00	15,000.00	143,000.00	Increased benefit costs for medical coverage
401-401-5-530-00	Ambulance Fund	Equipment	157,210.00	(32,000.00)	125,210.00	Equipment replacements delayed
705-705-5-210-00	Audit Fund	Auditing	30,000.00	540.00	30,540.00	Additional costs incurred for annual audit
713-000-4-346-10	Solid Waste Fund	Sales Extra Sales	1,625,000.00	75,000.00	1,700,000.00	Additional charges billed for refuse removal
713-713-5-390-00	Solid Waste Fund	Other Contractual Services	1,472,500.00	52,500.00	1,525,000.00	Additional costs incurred for refuse removal services
713-713-5-470-00	Solid Waste Fund	Minor Equipment	9,000.00	20,000.00	29,000.00	Dumpster Replacements
717-717-5-550-00	Cemetery Board of Managers	Other Capital Improvements	50,000.00	(50,000.00)	0.00	Project Delayed until next Fiscal Year
717-717-5-730-27	Cemetery Board of Managers	Transfer to Cemetery Operations	6,000.00	3,100.00	9,100.00	Additional Investment income available to transfer



City of Highland

Finance Department

MEMO TO: Mark Latham, City Manager
FROM: Kelly Korte, Director of Finance
SUBJECT: Budget Amendments
DATE: April 14, 2020

I have prepared an ordinance for the upcoming agenda on April 20, 2020 that proposes budget amendments for the budget year ending April 30, 2020 for various reasons. An explanation is listed for each amendment. If you should need further clarification for yourself or the City Council, please don't hesitate to ask.

ORDINANCE NO. _____

**AN ORDINANCE ADOPTING THE FINANCIAL BUDGET OF THE CITY OF
HIGHLAND, ILLINOIS FOR THE FISCAL YEAR BEGINNING
MAY 1, 2020 AND ENDING APRIL 30, 2021
AND AUTHORIZING THE EXPENDITURES THEREIN CONTAINED**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HIGHLAND,
ILLINOIS AS FOLLOWS:

SECTION 1. That the proposed budget of the City of Highland, Illinois, has been carefully considered, discussed at previous meetings and given public hearings, where it was shown that the anticipated revenue from all sources is reasonably expected to be \$57,983,171 total amount available, including previous balance, anticipated at \$101,880,776 wherein the planned expenditures are set at a total of \$59,358,778 for all departments, said budget is hereby adopted by the City Council of the City of Highland, Illinois.

SECTION 2. That the funds and revenues of the City of Highland, Illinois, for the fiscal year May 1, 2020 to April 30, 2021, both inclusive, are hereby allocated and appropriated in the amount of \$59,358,778 as set forth in the adopted budget to maintain and operate the City Government at its various functions and services in said City, as authorized by the laws of the State of Illinois and the Ordinances of the City of Highland, Illinois.

SECTION 3. That the supporting details on which revenues, allocations, appropriations and proposed expenditures are based are included in the budget filed in the Office of the City Clerk of the City, as adopted this date.

SECTION 4. That any appropriation not necessary for the use for which it was originally allocated and appropriated, may be used to defray expenditures for items within the fund to which it properly belongs, with approval of the City Council.

SECTION 5. That if a particular fund or item of any particular fund set forth in this ordinance be found invalid, it will not invalidate any other fund or any item or items of such particular fund heretofore set out.

SECTION 6. That this Ordinance shall be known as Ordinance No. _____ and shall be in full force and effect the 1st day of May 2020.

Passed by the City Council of the City of Highland, Madison County, Illinois and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2020, the vote being taken by ayes and noes and entered upon the legislative records as follows:

AYES:

NOES:

ABSENT:

Approved:

Joseph R. Michaelis, Mayor
City of Highland, Madison County, Illinois

Attest:

Barbara Bellm, City Clerk
City of Highland, Madison County, Illinois

Prepared by and return to:

City of Highland
PO Box 218
Highland, IL 62249

CLERK CERTIFICATE

STATE OF ILLINOIS }
 } SS
COUNTY OF MADISON }

The undersigned, Barbara Bellm, being the duly elected and serving City Clerk of the City of Highland, Madison County, Illinois, hereby and herewith certifies that the foregoing constitutes a full, true and complete copy of Ordinance No. _____.

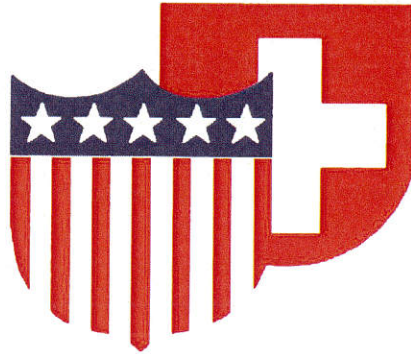
Said Ordinance was adopted by the City Council of the City of Highland on the _____ day of _____, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Highland, Illinois, this _____ day of _____, 2020.

Barbara Bellm, City Clerk
City of Highland, Madison County, Illinois

(Seal)

CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2020-21



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.

CITY OF HIGHLAND, ILLINOIS

Council/Manager – Form of Government

April 20, 2020

CITY COUNCIL

Mayor Joseph R. Michaelis

CITY MANAGER

Mark Latham

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Sarah Sloan

John Hipkind

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Foehner

DEPARTMENT DIRECTORS

Daniel Cook	Electric
Kelly Korte	Finance
Mark Rosen	Parks & Recreation
David Slover	Human Resources
Chris Conrad	Public Safety
Joe Gillespie	Public Works
Angela Imming	Technology & Innovation
Breann Speraneo	Community Development

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2020-2021 BUDGET

2019

Nov 4th - Nov 15th Staff members should be preparing their budget goals and capital

Dec 2nd EOM financials for first 6 months thru Oct 30th to Staff Members

Dec 11th Staff provide budget goals to Finance and City Manager for Council

Dec 16th Budget goals included with Council Packet for Mayor and Council

2020

Jan 6 - Jan 10 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 13th Info on Employee evaluations and PAF's to City Manager

Jan 31st Staff turn in their completed budgets to Director of Finance

Feb 10th-Feb 14th City Manager / Director of Finance meet with Staff for budget review.

March 6th Council receives a copy of the proposed budget.

March 16th - 7 pm Budget Meetings with Council -

Miscellaneous

General Admin

Fire

EMS

Police

Building & Zoning

Fiber

Electric

Public Works - Streets, Water, Sewer

Parks & Recreation - KRC, Pool, Parks and Programs, Cemetery

April 6th Council Meeting -

Council makes statement to have the tentative annual budget available for public review at City Hall after Apr 9th and establish a public hearing on the tentative annual budget for April 20, 2020

April 8th 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.)

April 8th Publish notice of public hearing for April 20, 2020 on tentative budget. (Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)

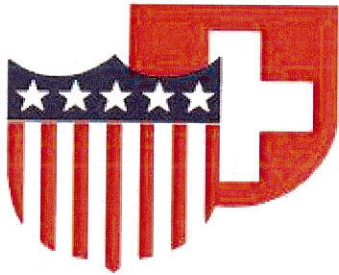
April 20th Council Meeting -

Public hearing on tentative budget. (Before the final budget approval.)

April 20th City Council adopts the Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)

After April 20th 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: March 6, 2020
Subject: FY 2020-2021 Budget Summary

The FY 2020-2021 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 / Public Works) 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. This budget has also been prepared based on reports provided at a capital planning session held earlier this year.

Economic conditions relative to tax revenues received by the City are slowly beginning to rebound leading us to budget for conservative increases for income and local use tax as well as the traditional sales taxes. We have prepared our budget with a very conservative approach, leaving room for unforeseen increases in costs and possible revenue fluctuations due to weather conditions for the utility funds.

Public Safety will continue to work towards completing a new Public Safety Facility and needed technology and equipment to be prepared for all public safety needs of our citizens. The actual costs of the new facility once known will be incorporated into the Business District Fund and based on timing may require a budget amendment in the upcoming year.

Public Works will continue on its course to replace aging water and sewer infrastructure and investing in the upgrades needed to the waste water treatment plant. Street and Alley will continue to upgrade existing streets, complete trails, invest in our downtown area with a streetscape project, along with signalization of the Hemlock/US 40 intersection.

Electric will continue to invest in smart meters in an effort to upgrade all remaining meters along with equipment replacements and upgraded street lights for the Streetscape project.

Fiber plans to complete construction to all available locations within the city limits and complete a migration to an IPTV Video solution while gaining additional customers.

Park and Recreation is looking to maintain its facilities and monitor personnel costs while continuing to research options for a new outdoor swimming pool .

Community Development will begin to implement their new software program and will continue to evaluate structures that require demolition and mitigate derelict properties. In terms of economic development, plans include deploying resources through incentive agreements to encourage development.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2020/2021. Items to note include the following:

- A 4% increase in Operating and Maintenance (O&M) expenditures, coupled with a 2% increase in operating revenues.
- Transfers to reserves equal \$1,181,600, in an effort to begin rebuilding reserves for future needs.
- Total expenses are at a 6% increase from the previous year's budget due to major investments in our utility infrastructure.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Latham", written in a cursive style.

Mark Latham, City Manager



City of Highland

2020-2021

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 fiber project continues to grow as new service areas are added to complete the buildout in City limits. Road improvements throughout town continue along with streetscape improvements in the downtown area. The Water Reclamation Facility is undergoing major improvement and numerous developments have revitalized vacant properties hopefully leading to an increased tax base for Highland. The new public safety facility is in the final stages of planning before construction will begin while the downtown fire station is completing greatly needed renovations. A new swimming pool is being considered and trails are being completed.

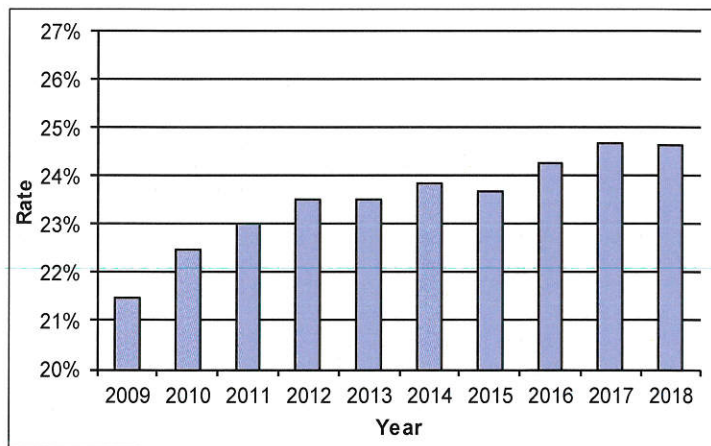
Highland is located in a rapidly changing region, and is experiencing pressures associated with its evolution from rural to suburban community. The City of Highland has a significant capacity for new growth, with a projected population increase that could likely reach close to 15,000 by the year 2025. 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 City’s Comprehensive Plan.

Growth within the City of Highland

The City of Highland experienced an increase of 3.22% in assessed valuation in 2018. Since economic conditions are still unpredictable, we anticipate a slight 2% increase in our assessed valuation based on the prior year’s results. As of the most recent figure released in April of 2019, the city-wide assessed value is

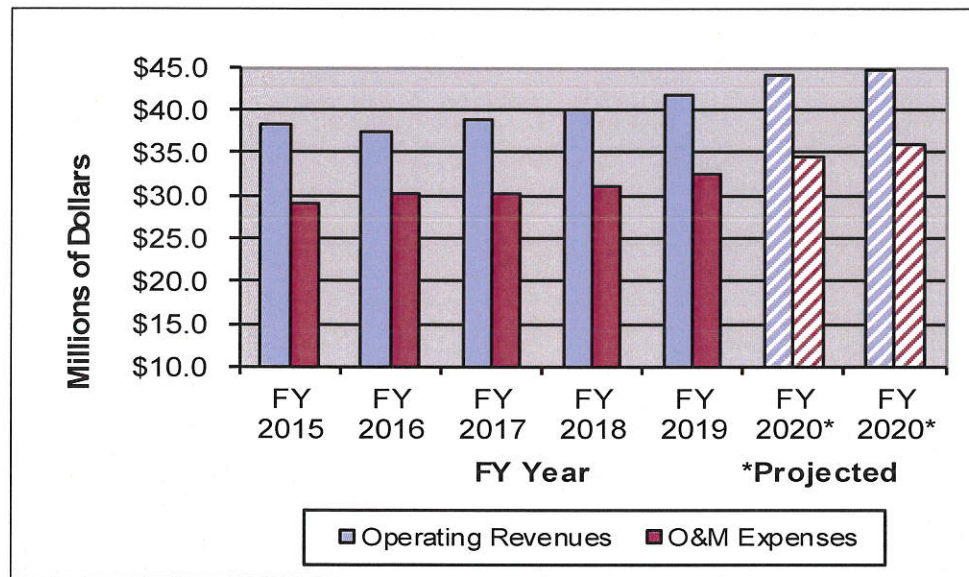


\$190 million. Over the past ten years, the average annual percentage increase in assessed value is .07%. In addition, the property tax rate of \$2.0575 per \$100 of assessed value for the tax levy year of 2018, collected in 2019, is only slightly higher than the rate was in 2003 when the rate was 2.0413 per \$100.

The official population of Highland is currently 9,919 per the 2010 census figures. The additional 486 persons over the 2005 special census provided the City with approximately \$55,000 annually. This updated population count yields a 17.6% increase over the 2000 census count. An updated census figure for 2020 will be available for next year's reporting.

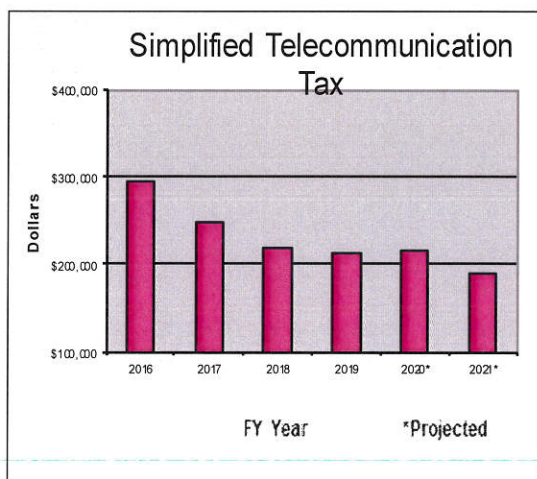
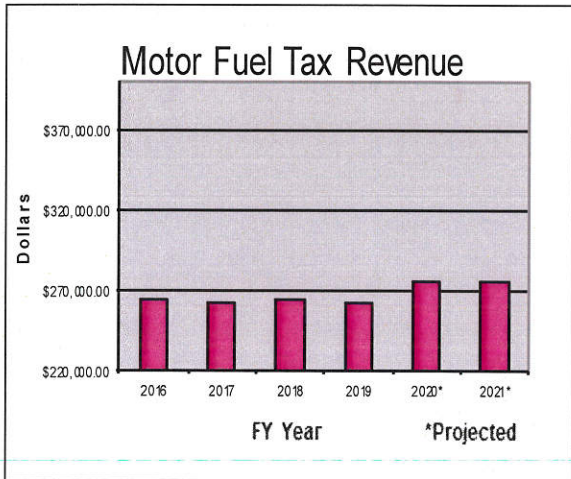
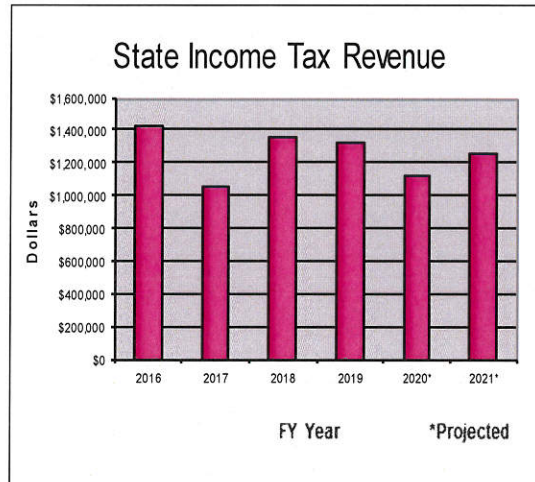
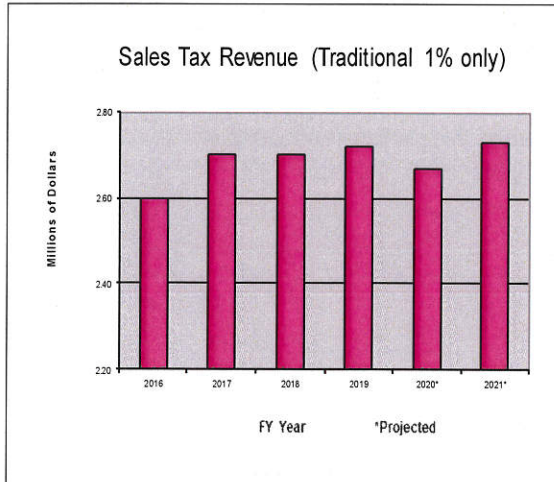
Revenues & Expenses

The proposed 2021 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements and maintaining existing assets. This budget presents a \$1.38 million deficit. The City continues to use conservative methods for budgeting attempting to ensure that the critical measures are continued to be met by each department.

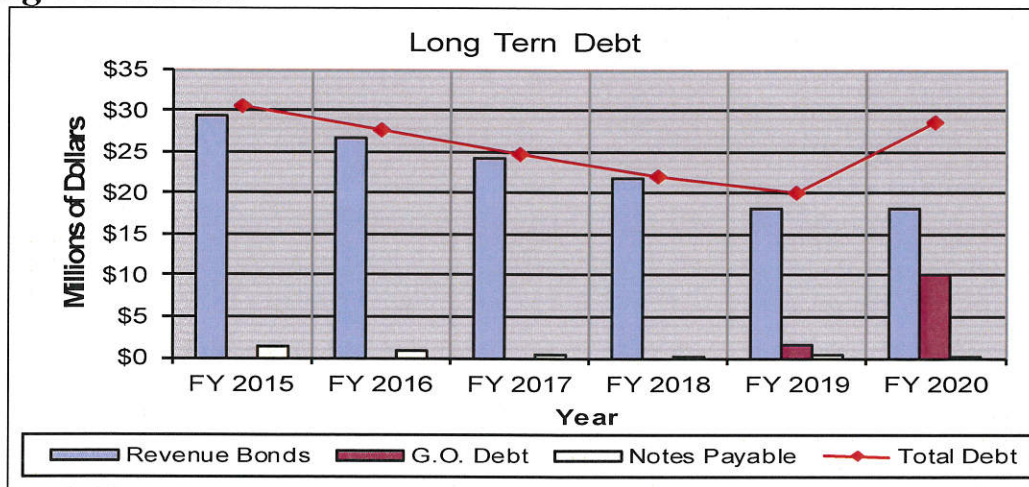


From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2021 reflect an increase of 4% from FY 2020, and equals 80% of operating revenues. This meets management's goal of 85%. Operating revenues are expected to increase by 2% based on a conservative expectation for tax revenues and utility revenues.

A majority of governmental revenues have begun to rebound in growth due to the economy and we are anticipating conservative increases for most. Property Taxes collected continue to increase reflecting an increase in our assessed valuation. For the FY 2021 budget sales tax has been estimated to be \$2.73 million which represents a 3% increase due to additional retail offerings and current collections. State income and local use tax was also projected to increase based on most recent collections and additional amounts expected for online retail sales. We actively monitor reductions in this funding and will be able to react accordingly if we lose some of this needed funding.



Long Term Debt



The City has shifted the classification of debt in recent years largely to revenue bonds only recently adding some general obligation debt. 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. The only bond outstanding relating to these improvements is the 2010 Street Bond Issue.

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), for redevelopment costs associated with the new hospital in 2012 for sewer line improvements issued 2013, and two fiber bonds that were refinanced into one issue in 2019 that remains outstanding for the construction of the fiber project.

In 2018, funds were borrowed for water main improvements and this borrowing is considered a general obligation debt. Also the City recently obtained financing for a public safety facility and agreed to an installment lease purchase for a senior center. These borrowings all reduce the City's legal debt margin as they are considered general obligation debt. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. Additional details on this calculation will be available in the annual financial reports.

It should also be noted that the above chart and debt schedules provided in the budget document do not include the amounts borrowed from the IEPA to finance the City's water reclamation facility improvements. The Final payment amounts will not be confirmed until closer to completion of the project but anticipated debt payments have been included in future years of the Sewer Fund budget. The borrowing amount authorized less principal forgiveness is \$9,350,000 and payments are estimated to be \$540,000 annually beginning in July of 2021.

Additional budget considerations involving debt include that preliminary amounts have been included for estimated debt payments for possible future debt issuances for the construction of a new outdoor swimming pool and financing sewer trunk main improvements. The financings have not been completed but this budget reflects possible payments in future budget years for your information.

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 Fiscal Year 2021 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 budgeted projects 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 also be found at www.highlandil.gov.

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2020-21

	Budget FY 2019	Budget FY 2020	% of Operating Revenue	Proposed Budget FY 2021	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 41,477,099	\$ 44,021,417		\$ 44,700,555		
% Increase (Decrease) per Year	4%	6%		2%		
Bond Proceeds	8,593,000	8,050,000		8,750,000		
Operating Transfers From Other Funds	5,363,400	4,297,812		4,532,616		
Total Revenues	\$ 55,433,499	\$ 56,369,229		\$ 57,983,171		
	21%	2%		3%		
O&M Expenses	\$ 33,357,999	\$ 34,529,855	78%	\$ 35,916,568	80%	85%
% Increase (Decrease) per Year	4%	4%		4%		
Capital	12,821,110	15,054,536	34%	15,729,803	35%	10%
Debt Service	3,021,520	3,160,066	7%	3,172,291	7%	
Transfers To Reserves	1,875,500	912,700	2%	1,181,600	3%	5%
Transfers To Other Funds	3,494,000	3,447,212	8%	3,358,516	8%	
Total Expenditures	\$ 54,570,129	\$ 57,104,369	130%	\$ 59,358,778	133%	
% Increase (Decrease) per Year	20%	5%		4%		
Excess (Deficiency) of Revenues over Expenses	\$ 863,370	\$ (735,140)		\$ (1,375,607)		
Operating Revenue % Increase per Year	4.48%	6.13%		1.54%		
O&M % Increase per Year	3.96%	3.51%		4.02%		

Acct Type	Acct Description	% Chg	Proposed 2020-2021	Adopted 2019-2020
REVENUES				
R10	Property Taxes Levied for Govt Fds	4%	4,732,450	4,529,639
R12	Replacement tax	17%	176,325	150,075
R13	State Income Tax / Local Use Tax	12%	1,250,000	1,120,000
R14	Simplified Telecom Tax	-12%	190,000	215,000
R15	Other Intergovernmental	2%	2,063,326	2,016,124
R16	Sales Tax	3%	2,726,500	2,660,000
R17	NHR Sales Tax	0%	1,410,000	1,410,000
R18	Utility Tax	5%	525,339	500,885
R20	Charges for Services -Govt Fds	4%	2,814,261	2,714,830
R21	Charges for Services -Enterprise Fds	4%	25,343,044	24,400,201
R30	Building Permits and Fees	6%	170,500	160,100
R31	Connections Fees	8%	200,000	185,000
R32	Licenses and other taxes	4%	49,000	47,200
R40	Fines and Forfeitures	-17%	15,000	18,000
R50	Miscellaneous Revenue	-52%	978,080	2,023,503
R52	Fuel Reimb/Gen Cap Credits	-1%	586,000	590,000
R53	Revenue from Use of Property	0%	92,200	92,200
R55	Bond/Loan Proceeds	9%	8,750,000	8,050,000
R60	Interest Income	51%	571,580	378,660
R65	Grants	-7%	39,000	42,000
R73	Transfers In	5%	4,532,616	4,297,812
R80	Library Revenue	0%	93,950	94,000
R81	Business District Tax	100%	674,000	674,000
TOTAL REVENUES		3%	57,983,171	56,369,229
EXPENSES				
E10	Personnel Services - salaries	3%	9,759,890	9,500,339
E11	Training	7%	150,055	139,750
E12	Benefits-Retirement and Taxes	4%	2,298,850	2,212,300
E13	Benefits-Health,Life,Clothing	22%	1,202,600	984,850
E20	Professional Services	7%	421,400	393,900
E25	Administrative Expenses	2%	1,364,036	1,339,338
E30	Contractual Services	14%	4,814,464	4,221,277
E31	Utilities	1%	758,719	748,268
E32	Maint of Bldgs,Eq and Vehicles	0%	541,186	540,597
E33	Insurance	-1%	687,475	694,450
E34	Trees	10%	58,500	53,000
E35	Purchase Power - IMEA	2%	10,473,954	10,218,492
E37	Building & Zoning	16%	43,000	37,000
E38	Assist other Organizations	3%	61,000	59,000
E39	Minor Equipment	39%	362,250	260,950
E40	Supplies and Materials	5%	1,050,125	995,484
E41	Fuels	-4%	228,025	237,775
E42	Library	3%	127,700	124,200
E70	Utility Tax	5%	525,339	500,885
E71	Incentives	-59%	209,000	508,000
E80	Bad Debt	3%	779,000	760,000
Total O & M Expenses (Including Fiber)		4%	35,916,568	34,529,855
E50	Depr and Amortization	0%	0	0
E51	Capital	4%	15,729,803	15,054,536
E61	Prin Retirement	3%	2,306,923	2,249,787
E62	Int and Fixed Charges Exp	-5%	864,918	909,829
E63	Other Debt Service Fees	0%	450	450
E73	Transfers Out - Reserves	29%	1,181,600	912,700
E74	Transfers Out - Bnd Payment	-3%	2,612,015	2,695,705
E75	Transfer to Other Funds	-1%	746,501	751,507
TOTAL EXPENSES		4%	59,358,778	57,104,369
Net Revenue over (under) Expenses			(1,375,607)	(735,140)

CITY OF HIGHLAND
DEBT SERVICE

REVENUE BONDS

	As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>	<u>PURCHASED</u>		
\$ 5,395,000	\$	430,000	2003	KORTE RECREATION CENTER	10-01-2020
\$ 3,199,367	\$	2,817,580	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$ 13,210,000	\$	9,905,000	2010/2012	2019 REFINANCED FTTP REVENUE BONDS	01-01-2032
\$ 3,750,000	\$	2,830,000	2012	TIF #2 GO Bonds (Alternate Revenue)	01-01-2032
\$ 2,745,000	\$	2,110,000	2013	2013 SEWER ALTERNATE REVENUE	10-01-2033
\$ 28,299,367	\$	18,092,580			

GENERAL OBLIGATION DEBT

	As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>	<u>PURCHASED</u>		
\$ 1,665,000	\$	1,450,000	2018	2018 Water Main Improvements	10-01-2028
\$ 300,000	\$	300,000	2019	2019 Senior Center Lease	01-01-2030
\$ 8,475,000	\$	8,475,000	2020	2020 Public Safety Facility	02-01-2040
\$ 10,440,000	\$	10,225,000			

NOTES PAYABLE

	As of May 1, 2020				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>	<u>PURCHASED</u>		
\$ 221,000	\$	87,731	2017	Street Sweeper	3-15-2022
\$ 193,723	\$	147,103	2018	2017 Ford F450 Chassis	5-17-2022
\$ 414,723	\$	234,834			

CITY OF HIGHLAND
KORTE RECREATION CENTER

\$5,395,000 2003 KRC ALTERNATE REVENUE BOND

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	Interest Rate
20-21	10/01/20	430,000.00	4,515.00	434,515.00	-	2.100%
TOTAL \$		430,000.00 \$	4,515.00 \$	434,515.00		

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	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
20-21	535,000.00	362,922.60	172,077.40		2,454,657.30
21-22	535,000.00	341,035.75	193,964.25		2,113,621.55
22-23	535,000.00	324,477.50	210,522.50		1,789,144.05
23-24	535,000.00	306,260.75	228,739.25		1,482,883.30
24-25	535,000.00	286,337.35	248,662.65		1,196,545.95
25-26	535,000.00	270,763.50	264,236.50		925,782.45
26-27	535,000.00	253,627.45	281,372.55		672,155.00
27-28	535,000.00	237,775.40	297,224.60		434,379.60
28-29	535,000.00	223,223.40	311,776.60		211,156.20
29-30	540,000.00	211,156.20	328,843.80		(0.00)
TOTAL		2,817,579.90	2,537,420.10	5,355,000.00	

CITY OF HIGHLAND
FTTP BOND CONSTRUCTION

2019 ELECTRIC SYSTEM BONDS (FTTP REFUNDING)

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					9,905,000.00
20-21	7/1/2020		106,974.00	106,974.00	9,905,000.00
20-21	1/1/2021	735,000.00	106,974.00	841,974.00	9,170,000.00
21-22	7/1/2021		99,036.00	99,036.00	9,170,000.00
21-22	1/1/2022	755,000.00	99,036.00	854,036.00	8,415,000.00
22-23	7/1/2022		90,882.00	90,882.00	8,415,000.00
22-23	1/1/2023	770,000.00	90,882.00	860,882.00	7,645,000.00
23-24	7/1/2023		82,566.00	82,566.00	7,645,000.00
23-24	1/1/2024	790,000.00	82,566.00	872,566.00	6,855,000.00
24-25	7/1/2024		74,034.00	74,034.00	6,855,000.00
24-25	1/1/2025	805,000.00	74,034.00	879,034.00	6,050,000.00
25-26	7/1/2025		65,340.00	65,340.00	6,050,000.00
25-26	1/1/2026	820,000.00	65,340.00	885,340.00	5,230,000.00
26-27	7/1/2026		56,484.00	56,484.00	5,230,000.00
26-27	1/1/2027	840,000.00	56,484.00	896,484.00	4,390,000.00
27-28	7/1/2027		47,412.00	47,412.00	4,390,000.00
27-28	1/1/2028	855,000.00	47,412.00	902,412.00	3,535,000.00
28-29	7/1/2028		38,178.00	38,178.00	3,535,000.00
28-29	1/1/2029	875,000.00	38,178.00	913,178.00	2,660,000.00
29-30	7/1/2029		28,728.00	28,728.00	2,660,000.00
29-30	1/1/2030	890,000.00	28,728.00	918,728.00	1,770,000.00
30-31	7/1/2030		19,116.00	19,116.00	1,770,000.00
30-31	1/1/2031	915,000.00	19,116.00	934,116.00	855,000.00
31-32	7/1/2031		9,234.00	9,234.00	855,000.00
31-32	1/1/2032	855,000.00	9,234.00	864,234.00	-
	TOTAL	9,905,000.00	1,435,968.00	11,340,968.00	

CITY OF HIGHLAND
TIF #2 IMPROVEMENTS

\$3,750,000 2012 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE) TIF #2

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					3,750,000.00
20-21	7/1/2020		46,281.25	46,281.25	2,830,000.00
20-21	1/1/2021	200,000.00	46,281.25	246,281.25	2,630,000.00
21-22	7/1/2021		43,281.25	43,281.25	2,630,000.00
21-22	1/1/2022	205,000.00	43,281.25	248,281.25	2,425,000.00
22-23	7/1/2022		40,206.25	40,206.25	2,425,000.00
22-23	1/1/2023	210,000.00	40,206.25	250,206.25	2,215,000.00
23-24	7/1/2023		37,056.25	37,056.25	2,215,000.00
23-24	1/1/2024	215,000.00	37,056.25	252,056.25	2,000,000.00
24-25	7/1/2024		33,831.25	33,831.25	2,000,000.00
24-25	1/1/2025	225,000.00	33,831.25	258,831.25	1,775,000.00
25-26	7/1/2025		30,175.00	30,175.00	1,775,000.00
25-26	1/1/2026	230,000.00	30,175.00	260,175.00	1,545,000.00
26-27	7/1/2026		26,437.50	26,437.50	1,545,000.00
26-27	1/1/2027	235,000.00	26,437.50	261,437.50	1,310,000.00
27-28	7/1/2027		22,618.75	22,618.75	1,310,000.00
27-28	1/1/2028	245,000.00	22,618.75	267,618.75	1,065,000.00
28-29	7/1/2028		18,637.50	18,637.50	1,065,000.00
28-29	1/1/2029	255,000.00	18,637.50	273,637.50	810,000.00
29-30	7/1/2029		14,175.00	14,175.00	810,000.00
29-30	1/1/2030	260,000.00	14,175.00	274,175.00	550,000.00
30-31	7/1/2030		9,625.00	9,625.00	550,000.00
30-31	1/1/2031	270,000.00	9,625.00	279,625.00	280,000.00
31-32	7/1/2031		4,900.00	4,900.00	280,000.00
31-32	1/1/2032	280,000.00	4,900.00	284,900.00	-
<hr/>					
	TOTAL	2,830,000.00	654,450.00	3,484,450.00	

CITY OF HIGHLAND
SEWER SYSTEM IMPROVEMENTS

\$2,745,000 2013 ALTERNATE REVENUE SOURCE SEWERAGE SYSTEM BONDS

<u>expenses in F.Y.</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					2,745,000.00
20-21	10/1/2020	125,000.00	37,712.50	162,712.50	1,985,000.00
20-21	4/1/2021		36,087.50	36,087.50	1,985,000.00
21-22	10/1/2021	125,000.00	36,087.50	161,087.50	1,860,000.00
21-22	4/1/2022		34,525.00	34,525.00	1,860,000.00
22-23	10/1/2022	130,000.00	34,525.00	164,525.00	1,730,000.00
22-23	4/1/2023		32,737.50	32,737.50	1,730,000.00
23-24	10/1/2023	135,000.00	32,737.50	167,737.50	1,595,000.00
23-24	4/1/2024		30,712.50	30,712.50	1,595,000.00
24-25	10/1/2024	140,000.00	30,712.50	170,712.50	1,455,000.00
24-25	4/1/2025		28,507.50	28,507.50	1,455,000.00
25-26	10/1/2025	145,000.00	28,507.50	173,507.50	1,310,000.00
25-26	4/1/2026		26,115.00	26,115.00	1,310,000.00
26-27	10/1/2026	150,000.00	26,115.00	176,115.00	1,160,000.00
26-27	4/1/2027		23,527.50	23,527.50	1,160,000.00
27-28	10/1/2027	155,000.00	23,527.50	178,527.50	1,005,000.00
27-28	4/1/2028		20,737.50	20,737.50	1,005,000.00
28-29	10/1/2028	160,000.00	20,737.50	180,737.50	845,000.00
28-29	4/1/2029		17,537.50	17,537.50	845,000.00
29-30	10/1/2029	165,000.00	17,537.50	182,537.50	680,000.00
29-30	4/1/2030		14,237.50	14,237.50	680,000.00
30-31	10/1/2030	170,000.00	14,237.50	184,237.50	510,000.00
30-31	4/1/2031		10,837.50	10,837.50	510,000.00
31-32	10/1/2031	180,000.00	10,837.50	190,837.50	330,000.00
31-32	4/1/2032		7,012.50	7,012.50	330,000.00
32-33	10/1/2032	170,000.00	7,012.50	177,012.50	160,000.00
32-33	4/1/2033		3,400.00	3,400.00	160,000.00
33-34	10/1/2033	160,000.00	3,400.00	163,400.00	-
TOTAL		2,110,000.00	609,662.50	2,719,662.50	

CITY OF HIGHLAND
WATER MAIN IMPROVEMENTS

\$1,665,000 2018 WATER MAIN IMPROVEMENTS STERNS BROTHERS NOTE

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,593,000.00
20-21	10/1/2020	74,000.00	26,607.50	100,607.50	1,376,000.00
20-21	4/1/2021	75,000.00	25,249.60	100,249.60	1,301,000.00
21-22	10/1/2021	76,000.00	23,873.35	99,873.35	1,225,000.00
21-22	4/1/2022	78,000.00	22,478.75	100,478.75	1,147,000.00
22-23	10/1/2022	79,000.00	21,047.45	100,047.45	1,068,000.00
22-23	4/1/2023	81,000.00	19,597.80	100,597.80	987,000.00
23-24	10/1/2023	82,000.00	18,111.45	100,111.45	905,000.00
23-24	4/1/2024	84,000.00	16,606.75	100,606.75	821,000.00
24-25	10/1/2024	85,000.00	15,065.35	100,065.35	736,000.00
24-25	4/1/2025	86,000.00	13,505.60	99,505.60	650,000.00
25-26	10/1/2025	88,000.00	11,927.50	99,927.50	562,000.00
25-26	4/1/2026	89,000.00	10,312.70	99,312.70	473,000.00
26-27	10/1/2026	91,000.00	8,679.55	99,679.55	382,000.00
26-27	4/1/2027	93,000.00	7,009.70	100,009.70	289,000.00
27-28	10/1/2027	94,000.00	5,303.15	99,303.15	195,000.00
27-28	4/1/2028	97,000.00	3,578.25	100,578.25	98,000.00
28-29	10/1/2028	98,000.00	1,798.30	99,798.30	-
	TOTAL	1,450,000.00	250,752.75	1,700,752.75	

CITY OF HIGHLAND
SENIOR CENTER

\$300,000 2019 SENIOR CENTER INSTALLMENT LEASE

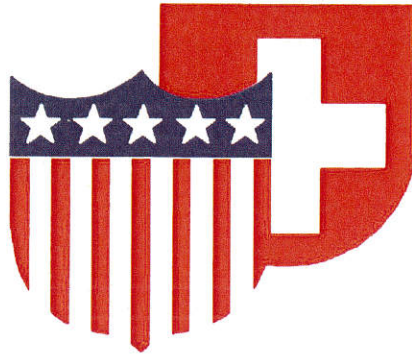
<u>expenses in F.Y.</u>	<u>DUE</u>	<u>LEASE</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					300,000.00
20-21	1/1/2021	30,000.00		30,000.00	270,000.00
21-22	1/1/2022	30,000.00		30,000.00	240,000.00
22-23	1/1/2023	30,000.00		30,000.00	210,000.00
23-24	1/1/2024	30,000.00		30,000.00	180,000.00
24-25	1/1/2025	30,000.00		30,000.00	150,000.00
25-26	1/1/2026	30,000.00		30,000.00	120,000.00
26-27	1/1/2027	30,000.00		30,000.00	90,000.00
27-28	1/1/2028	30,000.00		30,000.00	60,000.00
28-29	1/1/2029	30,000.00		30,000.00	30,000.00
29-30	1/1/2030	30,000.00		30,000.00	-
	TOTAL	300,000.00	-	300,000.00	

CITY OF HIGHLAND
PUBLIC SAFETY FACILITY

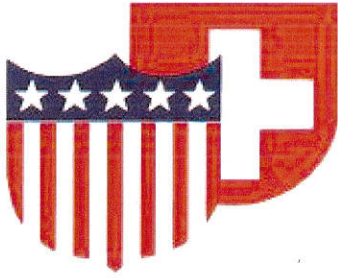
\$8,475,000 2020 GENERAL OBLIGATION LIMITED TAX PUBLIC SAFETY FACILITY

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					8,475,000.00
20-21	8/1/2020		124,794.38	124,794.38	8,475,000.00
20-21	2/1/2021	305,000.00	131,362.50	436,362.50	8,170,000.00
21-22	8/1/2021		125,262.50	125,262.50	8,170,000.00
21-22	2/1/2022	320,000.00	125,262.50	445,262.50	7,850,000.00
22-23	8/1/2022		118,862.50	118,862.50	7,850,000.00
22-23	2/1/2023	330,000.00	118,862.50	448,862.50	7,520,000.00
23-24	8/1/2023		112,262.50	112,262.50	7,520,000.00
23-24	2/1/2024	345,000.00	112,262.50	457,262.50	7,175,000.00
24-25	8/1/2024		105,362.50	105,362.50	7,175,000.00
24-25	2/1/2025	355,000.00	105,362.50	460,362.50	6,820,000.00
25-26	8/1/2025		98,262.50	98,262.50	6,820,000.00
25-26	2/1/2026	370,000.00	98,262.50	468,262.50	6,450,000.00
26-27	8/1/2026		90,862.50	90,862.50	6,450,000.00
26-27	2/1/2027	385,000.00	90,862.50	475,862.50	6,065,000.00
27-28	8/1/2027		83,162.50	83,162.50	6,065,000.00
27-28	2/1/2028	400,000.00	83,162.50	483,162.50	5,665,000.00
28-29	8/1/2028		79,162.50	79,162.50	5,665,000.00
28-29	2/1/2029	410,000.00	79,162.50	489,162.50	5,255,000.00
29-30	8/1/2029		75,062.50	75,062.50	5,255,000.00
29-30	2/1/2030	420,000.00	75,062.50	495,062.50	4,835,000.00
30-31	8/1/2030		70,600.00	70,600.00	4,835,000.00
30-31	2/1/2031	425,000.00	70,600.00	495,600.00	4,410,000.00
31-32	8/1/2031		65,818.75	65,818.75	4,410,000.00
31-32	2/1/2032	435,000.00	65,818.75	500,818.75	3,975,000.00
32-33	8/1/2032		60,925.00	60,925.00	3,975,000.00
32-33	2/1/2033	445,000.00	60,925.00	505,925.00	3,530,000.00
33-34	8/1/2033		54,250.00	54,250.00	3,530,000.00
33-34	2/1/2034	460,000.00	54,250.00	514,250.00	3,070,000.00
34-35	8/1/2034		47,350.00	47,350.00	3,070,000.00
34-35	2/1/2035	475,000.00	47,350.00	522,350.00	2,595,000.00
35-36	8/1/2035		40,225.00	40,225.00	2,595,000.00
35-36	2/1/2036	490,000.00	40,225.00	530,225.00	2,105,000.00
36-37	8/1/2036		32,875.00	32,875.00	2,105,000.00
36-37	2/1/2037	500,000.00	32,875.00	532,875.00	1,605,000.00
37-38	8/1/2037		25,375.00	25,375.00	1,605,000.00
37-38	2/1/2038	520,000.00	25,375.00	545,375.00	1,085,000.00
38-39	8/1/2038		16,275.00	16,275.00	1,085,000.00
38-39	2/1/2039	550,000.00	16,275.00	566,275.00	535,000.00
39-40	8/1/2039		8,250.00	8,250.00	535,000.00
39-40	2/1/2040	535,000.00	8,250.00	543,250.00	-
		8,475,000.00	2,876,569.38	11,351,569.38	

CITY OF HIGHLAND



GENERAL ADMINISTRATION



City of Highland

General Administration

Kelly Korte, Director of Finance

David Slover, Director of Human Resources

2020-2021 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 with emphasis on rebuilding reserves.
- Continue to utilize all available personnel resources with cross training to keep revenue dedicated to personnel less than 50%.
- Revenue dedicated to O&M Expenses will not exceed 70%.
- Reduce Worker's Compensation and Incident Claims by 10%.

Major Initiatives

- Continue to offer the best possible customer service for our residents and city personnel.
- Continue to ensure that City Hall has the knowledge and information to assist employees and citizens and that it is the hub of all City activities.
- Continue to improve the use of technology for employees and citizens and to set aside funds for technology upgrades without sacrificing direct customer service interaction.
- Implement a smooth transition for upcoming retirements and incoming staff members.
- Complete internal feasibility study on Human Resource related software specific to City functions.
- Design and/or Develop a Human Resource Recruitment and Retention Plan for staff succession planning.
- Provide Human Resource education on Safety Incident Reporting to all staff members.

GENERAL ADMINISTRATION							
	Current Fiscal Year Budget	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Revenue							
Property / Replacement Tax	\$ 655,000	\$ 693,172	707,035	721,176	735,600	750,312	
Sales Tax	45,000	46,350	47,277	48,223	49,187	50,171	
Income Tax	24,000	27,500	28,050	28,611	29,183	29,767	
Telecommunications Tax	7,095	6,270	6,270	6,270	6,270	6,270	
Auto Rental Tax	8,750	10,000	10,100	10,201	10,303	10,406	
Hotel Tax	46,000	46,000	46,460	46,925	47,394	47,868	
Administration Fees	1,304,938	1,331,036	1,357,657	1,384,810	1,412,506	1,440,756	
Parks Allocation	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
Rental / Leases	60,000	60,000	60,000	60,000	60,000	60,000	
Interest Income	40,000	60,000	60,600	61,206	61,818	62,436	
Operating Transfers In	0	0	0	0	0	0	
Misc Revenues	204,000	210,000	212,100	214,221	216,363	218,527	
Total Revenues Projected	2,094,783	2,190,328	2,235,549	2,281,642	2,328,624	2,376,512	
Operating Transfers Out	(432,705)	(434,515)	(435,000)	(435,000)	(435,000)	(435,000)	
Revenue for Operations	\$ 1,662,078	\$ 1,755,813	\$ 1,800,549	\$ 1,846,642	\$ 1,893,624	\$ 1,941,512	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,412,766	1,492,441	1,530,467	1,569,646	1,609,580	1,650,286
Capital Expenditures Allocation	10%	166,208	175,581	180,055	184,664	189,362	194,151
Cash Reserve & Equip Repl Allocation	5%	83,104	87,791	90,027	92,332	94,681	97,076
Operating & Maintenance:							
Personnel	\$ 1,024,620	\$ 1,081,620	\$ 1,088,252	\$ 1,110,017	\$ 1,132,218	\$ 1,154,862	
Professional	112,500	87,500	73,250	74,715	76,209	77,733	
Contractual	237,000	257,965	256,624	261,757	266,992	272,332	
Supplies	32,900	23,650	24,123	24,605	25,098	25,600	
Total O&M Projected	\$ 1,407,020	\$ 1,450,735	\$ 1,442,250	\$ 1,471,095	\$ 1,500,517	\$ 1,530,527	
Capital Projection	35,000	50,000	50,000	60,000	0	0	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves for Gen Admin & Comm Dev	220,000	255,000	308,000	315,000	393,000	410,000	
Cash Expenditures	1,442,020	1,500,735	1,492,250	1,531,095	1,500,517	1,530,527	
Transfers Out	652,705	689,515	743,000	750,000	828,000	845,000	
Total Expenditures & Transfers Projected	\$ 2,094,725	\$ 2,190,250	\$ 2,235,250	\$ 2,281,095	\$ 2,328,517	\$ 2,375,527	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 58	\$ 78	\$ 299	\$ 547	\$ 107	\$ 985	

GENERAL ADMINISTRATION'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	67.2%	66.2%	64.5%	64.5%	64.4%	64.4%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	29.6%	29.5%	30.1%	30.1%	30.1%	30.1%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	48.9%	49.4%	48.7%	48.6%	48.6%	48.6%
Reserves Balance October 2019	\$596,824	\$631,824	\$719,824	\$814,824	\$987,824	\$1,177,824
Reserves to Cover 90 days O&M Costs	\$346,936	\$357,715	\$355,623	\$362,736	\$369,990	\$377,390

GENERAL ADMINISTRATION

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
001-011-4-311-10	Property Tax-General	592,232.19	604,945.68	468,633.08	620,000.00	645,172.00	
001-011-4-312-10	Replacement Tax-General	42,874.91	50,339.84	37,866.50	35,000.00	48,000.00	
001-011-4-313-10	Sales Tax	40,674.82	46,209.02	23,707.18	45,000.00	46,350.00	
001-011-4-313-11	Hotel/Motel Tax	44,959.45	44,710.04	26,340.68	46,000.00	46,000.00	
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	26,474.77	29,196.21	16,316.29	24,000.00	27,500.00	
001-011-4-321-11	Simplified Muni Telecom Tx	8,528.60	7,005.24	3,146.46	7,095.00	6,270.00	
001-011-4-321-21	Auto Rental Tax	8,887.37	9,954.91	5,675.59	8,750.00	10,000.00	
001-011-4-341-10	Misc General Admin	204,291.67	199,155.75	118,822.91	200,000.00	205,500.00	Includes Reimb for IT Salary time splits
001-011-4-341-11	Minutes Of Council Mtgs						
001-011-4-341-20	Admin Rev-Frm Electric	705,708.00	719,832.00	367,110.00	734,223.00	748,907.00	
001-011-4-341-21	Admin Rev From Water	198,648.00	202,620.00	103,338.00	206,670.00	210,803.00	
001-011-4-341-22	Admin Rev From Sewer	156,828.00	159,960.00	81,562.00	163,161.00	166,424.00	
001-011-4-341-23	Admin Rev From Ambulance	40,032.00	40,836.00	20,826.00	41,650.00	42,483.00	
001-011-4-341-25	Admin Rev From Solid Waste	127,548.00	130,104.00	66,354.00	132,704.00	135,358.00	
001-011-4-341-26	Admin Rev From F TTP	25,500.00	26,016.00	13,266.00	26,530.00	27,061.00	
001-011-4-341-30	Admin Rev From Swim Pool						
001-011-4-343-11	Rental/Lease Revenue Gen.	60,144.00	60,870.00	30,261.00	60,000.00	60,000.00	
001-011-4-361-10	Interest Income	30,010.39	62,140.91	33,101.86	40,000.00	60,000.00	
001-011-4-371-15	Grants						
001-011-4-371-16	Loan Proceeds						
001-011-4-371-42	Donations-Good Samaritan	4,144.86	5,553.29	2,134.90	4,000.00	4,500.00	
001-011-4-371-90	Overpayments						
001-011-4-381-21	From City Prop/Eq/Reserves						
001-011-4-381-80	From Electric						
TOTAL REVENUE		2,017,487.03	2,099,448.89	1,268,482.45	2,094,783.00	2,190,328.00	
001-011-5-110-00	Regular Salaries	825,508.60	816,335.24	392,964.77	896,000.00	935,000.00	
001-011-5-120-00	Overtime	2,345.13	2,493.99	60.58	1,500.00	1,500.00	
001-011-5-130-00	Benefits - Health & Life	93,286.25	116,116.00	52,325.31	127,000.00	145,000.00	
001-011-5-131-00	Benefits - Other						
001-011-5-160-00	Unemployment Ins						
001-011-5-170-00	Salary/Car Allowance	95.59	133.12	60.24	120.00	120.00	
001-011-5-220-00	Legal / Attorney Fees	103,010.33	80,750.14	30,966.72	90,000.00	70,000.00	
001-011-5-230-00	Engineering / Consulting	7,640.00			5,000.00		
001-011-5-240-00	Training And Travel	17,736.03	15,896.95	12,031.26	17,500.00	17,500.00	
001-011-5-310-00	Telephone / Communications	7,890.03	6,879.06	3,547.57	7,500.00	8,000.00	
001-011-5-320-00	Postage	33,052.80	35,402.49	16,570.16	37,500.00	36,000.00	
001-011-5-330-00	Utilities	13,599.12	13,186.64	4,427.75	12,500.00	13,000.00	
001-011-5-340-00	Rentals And Leases	6,343.97	5,422.34	3,552.90	5,000.00	6,000.00	
001-011-5-350-00	Insurance	18,337.39	12,838.73	3,754.16	11,500.00	11,000.00	
001-011-5-360-00	Equipment Maint And Repair	4,143.48	7,265.44	5,190.02	4,500.00	7,500.00	
001-011-5-360-10	Vehicle Maint/Repair	1,863.97	572.38	101.10	1,000.00	1,000.00	
001-011-5-370-00	Transportation Reimburse						
001-011-5-380-00	Building Maintenance	8,383.11	5,426.80	1,085.53	1,500.00	2,000.00	
001-011-5-390-00	Other Contractual Services	63,937.79	83,093.92	38,971.25	55,000.00	70,000.00	
001-011-5-390-31	Tourism & Convention	20,184.88	17,543.60	19,919.61	46,000.00	46,000.00	
001-011-5-390-32	Chamber Of Commerce	18,000.00	22,000.00		-		
001-011-5-390-37	Utility Assist.To Agencies						
001-011-5-390-50	Contractual/Technological	10,568.82	11,972.33	9,903.85	12,500.00	15,000.00	
001-011-5-391-00	Technological IT Services	42,680.78	42,308.87	26,874.59	42,500.00	42,465.00	
001-011-5-410-00	Office Supplies	1,153.11	5,392.45	1,877.88	3,500.00	3,500.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,461.32	1,649.88	1,191.29	1,600.00	1,750.00	
001-011-5-430-00	Operating Supplies	13,670.57	12,826.04	7,067.26	10,000.00	12,000.00	
001-011-5-440-00	Safety & Uniform Supplies	54.00	958.07	950.26	1,000.00	1,000.00	
001-011-5-450-00	Maint/Repair Supplies	199.02			300.00	200.00	
001-011-5-460-00	Vehicle Maint Supplies		46.96		500.00	200.00	
001-011-5-470-00	Minor Equipment	7,052.20	10,928.49	204.00	16,000.00	5,000.00	
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			23,035.62	35,000.00	50,000.00	
001-011-5-595-00	Depreciation Expenses	120,332.22	120,619.20				
001-011-5-730-30	Transfer to Gen Fd Reserve						
001-011-5-730-48	Trans to City Prop/Eq/Reserves		25000		-	35,000.00	
001-011-5-730-54	Trans to Comm Dev Reserve	175,000.00	200,000.00	120,000.00	220,000.00	220,000.00	
001-011-5-730-58	Transfer To Rec Facility	434,500.00	434,500.00	432,705.00	432,705.00	434,515.00	
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						
001-011-5-730-62	Transfer to Cemetery Operations						
001-011-5-810-00	Bad Debt	10407.5					
001-011-5-810-10	Non-Billable Write Offs						
001-011-5-812-00	Voided Checks						
TOTAL EXPENSES		2,062,438.01	2,107,559.13	1,209,338.68	2,094,725.00	2,190,250.00	
REVENUE OVER EXPENSES		(44,950.98)	(8,110.24)	59,143.77	58.00	78.00	

City of Highland, Illinois
 General Administration
 20/21 Thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof Replacement		0	60,000	0	0
Total Building Account #520	0	0	60,000	0	0
Equipment Account #530					
Software Upgrade		50,000			
Total Equipment Account #530	0	50,000	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Wayfinding Signage	50,000				
Total Other Capital Improvements Account #550	50,000	0	0	0	0
Total Capital Expenditures Projected	50,000	50,000	60,000	0	0

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department



City of Highland Public Safety Department

Christopher J. Conrad, Public Safety Director

To: Honorable Mayor Michaelis, City Council and City Manager Latham
From: Chief Chris Conrad, Public Safety Director, Emergency Services Chief Wilson
Date: March 3, 2020
Re: Combined Public Safety Budget Briefing for FY 20-21

The Public Safety Department, consisting of the Fire, EMS and Police Departments, are reporting that we are submitting balanced budgets for Fire and EMS, and a deficit budget for the Police department due to a one time payout for a pending retirement. The staffing changes in the Fire and Police Departments made last year assisted in the balancing of the budgets this year. We continue to move forward in modernizing our departments and are using technology to realize some efficiencies within our operations.

This briefing will be divided into 4 sections: **Section 1** will address common budget goals between the departments; **Section 2** will cover department specific budget goals and capital projects; **Section 3** will cover staffing; and **Section 4** will cover budget concerns and economic threats.

SECTION 1: COMMON BUDGET GOALS

- We are starting construction on the Station 1 remodel with that project expected to be complete by August of 2020.
- We are at about the 50% mark in the redesign phase of the Combined Public Safety Building. We have reduced the building to about 20,000 square feet which should easily put us within budget for the project. The building will be pretty innovative in both the floor plan and physical layout on the property in order to realize maximum efficiencies and cost savings. We expect to go to bid in early to mid-summer of 2020, with construction to take 18 months.
- All Departments continue to see increases in training and certification demands and an increase in mandated policy and procedure requirements from both the federal and state level. The Departments last year purchased the Lexipol Standard Operating Procedures/Guidelines (SOP/SOG) support program for police, fire and ems agencies and those build-outs are ongoing. In addition to allowing the departments to create and maintain current and legally actionable policies, procedures and guidelines reducing liability for the City of Highland; once completed, the service provides updates and training to keep our departments compliant with applicable State and Federal mandates. In addition to the reduction in liability, this service is expected to reduce required command staff man hours currently dedicated to the research and maintenance of our SOP/SOG manuals. No new money is being budgeted this year for this project, and we have scaled our training budgets in anticipation of realized efficiencies from this program. Build out is ongoing.
- Continued investment in technology hardware so that we can fully utilize the New World Software between the 3 public safety departments. For example, we have begun using a

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module in the Fire Records program to benefit an inspection and planning function in conjunction with the Building and Zoning Department. This is called pre-incident planning and mapping and we are upgrading hardware for use by responders across all departments.

SECTION 2: DEPARTMENT SPECIFIC GOALS AND CAPITAL PROJECTS

Under this section we will outline specific projects (non-personnel) within each department that exceed normal day-to-day, operational expenses.

EMS:

- Replace 2-3 cardiac monitor/defibrillators as scheduled in the long-term capital replacement program. Order/Bids to take place in May.

FIRE:

- Purchase of 5-6 complete sets of bunker gear and personal protective equipment as part of a long-term replacement strategy. Order/bids to take place in May. This is a mandatory capital expense, currently fire officials from across the state are lobbying to allow for testing of gear to determine serviceability rather than mandatory replacement after 10 years. If agreed to by DOL and OSHA, this could allow the department to replace bunker gear as needed, rather than expend funds on gear replacement that is likely still serviceable. This could be a cost savings in the future.

POLICE:

- Purchase 1 new patrol vehicle as part of our replacement program. Expect to go to bid in May/June with delivery within 90 days.
- Continue the expansion and build-out of the citywide camera system.
- Continue our in-house IT replacement schedule and add in the purchase of 2 surface pro tablets for use by investigations.
- Address current facility issues as needed while the PSB project is underway.

SECTION 3: STAFFING

EMS:

- Maintain current Full-time staffing while maintaining focus on emergency medical response.
- Utilize increased part-time staff to reduce overtime costs by 10% while still providing responsive patient transfer service to St. Joseph's Hospital. (In Progress)

FIRE:

- Through recruitment and retention, rebuild to a staffing level of 35 firemen, (40 max). Ongoing.
- Continue to leave one Assistant Chief Position and one Captain Position unfilled. Intent is to use efficiencies created through the purchase of the SOG draft and maintenance service and

an increased use of the New World software with the duty officer's being provided remote access through a tablet to offset the workload. (In Progress)

- Increase training and readiness within the ranks. Cross-train firefighters as EMT-Basics so they are available to support EMS Department with staffing and transport services. (In Progress)
- As part of our outreach and recruitment efforts, we are looking to implement an explorer program at the HS level. This could benefit the department in identifying potential future recruits and help foster an interest in volunteerism.

POLICE:

- Send Sgt. Steinbeck to the Southern Police Institute, a law enforcement staff and command school. The professional development of our command staff is instrumental in the professional delivery of service to our community. Our intent is to send one staff member a year until all have been through a class. Currently Sgt. Schlarmann is our only other staff member who has attended a command and staff training.
- Increase in training budget to provide opportunities for officers to seek more technological and advanced police technique trainings not available locally and to make up for the lack of training reimbursement from the state due to funding changes. (Ongoing)
- Continue our department emphasis on hotspot policing and community policing. This has been very effective at building relationships within the community and addressing specific problems within our city. (Ongoing)
- We have one employee who has notified us of his intent to retire during the budget year. We have budgeted to hire his backfill position in a timely fashion in order to maintain patrol staffing. The retirement payout of benefit time is a one-time expense that required the transfer of money from reserves for this year.
- Continue to plan for the eventual 911 consolidation and the impact that will have on our staffing and PD services.

SECTION 4: BUDGET CONCERNS AND THREATS

EMS:

- Low Medicare payment levels and the increasing population served by the district covered by Medicare remains a concern. Medicare pays flat rates regardless of the amount billed so even as calls for service increase, our profit margins for these calls are remaining flat or even falling. This is a main driver of the need to evaluate rates on a yearly basis as they apply to EMS billing and will likely require nominal annual increases.
- Staffing remains a concern and is a main driver of our overtime costs. It is our intent to increase part-time staffing to reduce both budget pressure for overtime and reduce the risk of burnout for our full-time employees.
- We now have a second employee assisting with medical billing and hope to see a return on that investment in our billing and collection efforts. Our hope is to reduce the percentage of bad debt write-offs which any percentage increase would be additional revenue.
- As calls increase and the department stabilizes cash flow, we will have to find a solution for first line supervision. Currently we have 2 administrative staff to supervise 16 full-time employees and several part-time employees, this is not effective long-term.

FIRE:

- The minimum wage increase (which applies to all FD personnel) coupled with additional training and certification requirements will create budget pressure on the department. While we were able to make things work this year, we are examining several staffing and policy options in order to mitigate impact in the future. There is very little discretionary spending in the FD budget, so this situation should be monitored closely over the next few years regarding both the revenue and expense side of the budget. The potential DOL and OSHA rule change concerning bunker gear would be a welcome budgetary relief during this period of adjustment with the minimum wage increases.
- As an alternative, we are exploring a potential user fee that may eventually be presented to council. Some Fire Protection districts charge a flat fee for technical rescue for accidents. These fees get billed to the vehicle owner's insurance similar to what we currently do with commercial vehicles. We are currently evaluating this program to determine what potential impact it would have for the FD, if it is not feasible, this may be the last you hear of it, but we are exploring all options.

POLICE:

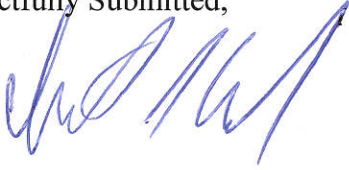
- The State continues to add additional training requirements and mandates for law enforcement. This increases the amount of time every officer must be in training and not on the street, so it creates staffing pressures for the department. The legislature this past year severely reduced the funding for our SILEC, which is pushing more training either online or will require us to travel further for training. We have dramatically increased our use of online training to meet these requirements which allows the officers to complete training while on shift. As the state defunds our traditional method of training, we will continue to look to technology to help us meet the requirements and stay compliant.
- Yearly increases in the cost of employee benefits continue to outpace revenue growth creating a situation each year that requires reducing funding elsewhere to meet the obligations of employee benefits (primarily health insurance). This is not unique to the police department and is a city-wide issue.
- Declining and stagnate revenue streams are creating budget pressure on the department. Sales tax, our primary source of revenue, was essentially stagnate last year (.9%). In addition, the municipal telecom tax continues to decline as more households "cut the cord". Our belief is that recent business and residential developments in the city combined with changes at the state level regarding municipal funding in light of the growth of online sales will result in revenue growth that has been missing for the last 4 years. As such, we have not budgeted to reinstate the Deputy Chief position, to do so would have required a multi-year commitment from our reserves which is not responsible management. We will continue to monitor the situation and trends of revenue.

CONCLUSION

The Public Safety Departments are experiencing budget challenges from several sources. However we have been very active and have received a lot of support from our staff in seeking out solutions both human and technological in order to meet those challenges. As you can see from our list of projects, we are focused on projects that reduce liability, reduce cost, and make us more efficient all while increasing response capabilities. The Public Safety Department is well aware the legacy cost impact additional personnel have on the departments and city budgets. As such, we will stay committed to seeking out technological and policy solutions that allow us to be more efficient and effective in how we deliver our services to the citizens.

We are very proud to be able to submit the attached budgets that contain the projects listed above. We are very appreciative of the support and faith the Council and City Staff have placed in us to be good stewards of the taxpayer dollar. The Public Safety Department will continue to monitor both expenses and revenues on a monthly basis and stand prepared to make adjustments when necessary. As we move forward with the Combined Public Safety Building project we will continue to be mindful in the decisions we make and work diligently to get the best value for our citizens.

Respectfully Submitted,



Chief Christopher Conrad
Chief of Police, Public Safety Director



Chief J. Brian Wilson
Emergency Services Chief

POLICE DEPARTMENT BUDGET PROJECTIONS

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Property / Replacement Tax	\$ 160,750	\$ 169,309	172,695	176,149	179,672	183,266
Sales Tax	1,550,000	1,586,800	1,618,536	1,650,907	1,683,925	1,717,603
Public Safety Sales Tax	0	0	0	0	0	0
Income Tax	649,000	723,750	738,225	752,990	768,049	783,410
Telecommunications Tax	127,280	111,250	111,250	111,250	111,250	111,250
Fines	18,000	16,000	16,320	16,646	16,979	17,319
Grants	1,000	0	0	0	0	0
Video Gaming	105,000	120,000	122,400	124,848	127,345	129,892
Overtime / SRO Reimbursement	71,546	72,976	74,436	75,924	77,443	78,992
Misc Revenues	69,200	61,000	42,525	43,588	44,678	45,795
Total Revenues Projected	2,751,776	2,861,085	2,896,387	2,952,302	3,009,341	3,067,526
Revenue Allocation:						
Operating & Maintenance Allocation	95%	2,614,187	2,718,031	2,751,567	2,804,687	2,858,874
Capital Expenditures Allocation	3%	82,553	85,833	86,892	88,569	90,280
Cash Reserve & Equip Repl Allocation	2%	55,036	57,222	57,928	59,046	60,187
Operating & Maintenance:						
Personnel		2,417,824	2,544,000	2,534,000	2,584,680	2,636,374
Professional		38,000	42,830	43,687	44,560	45,452
Contractual		168,660	149,380	152,368	155,415	158,523
Supplies		90,400	96,900	98,838	100,815	102,831
Total O&M Projected		2,714,884	2,833,110	2,828,892	2,885,470	2,943,179
Capital Projection		30,000	65,000	35,000	35,000	70,000
Capital Reserve Transfer In from 004		0	38,000	0	0	4,000
Transfer to Reserves 004		6,700	0	32,000	31,000	0
Cash Expenditures		2,744,884	2,898,110	2,863,892	2,920,470	3,013,179
Transfers Out		6,700	0	32,000	31,000	0
Total Expenditures & Transfers Projected		2,751,584	2,898,110	2,895,892	2,951,470	3,013,179
Projected Excess (Deficiency) of Revenues over Expenses & Transfers		\$ 192	\$ 975	\$ 494	\$ 832	\$ 162
						\$ 83

POLICE DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 96%						
Actual Revenue Dedicated to O&M	98.7%	99.0%	97.7%	97.7%	97.8%	97.9%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	1.1%	2.3%	1.2%	1.2%	2.3%	2.3%
Revenue Dedicated to Personnel Costs will not exceed 86%						
Actual Revenue Dedicated to Personnel Costs	87.9%	88.9%	87.5%	87.5%	87.6%	87.7%
O&M Costs per Capita will not exceed \$275	\$274	\$286				
O&M Cost per Service Call will not exceed \$250	\$217	\$227				
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 (not including additional students)	9,919	9,919				
Number of Service Calls Estimated	12,500	12,500				
Number of Sworn Officers Including Chief	20	20				
Reserves Balance October 2019	\$672,261	\$634,261	\$666,261	\$697,261	\$693,261	\$688,661
Reserves to Cover 90 days O&M Costs	\$669,423	\$698,575	\$697,535	\$711,486	\$725,715	\$740,230

City of Highland, Illinois
 Police Department
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Energov Licensing Software	30,000				
Vehicle Replacement	35,000	35,000	35,000	70,000	70,000
Total Equipment Account #530	65,000	35,000	35,000	70,000	70,000
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	65,000	35,000	35,000	70,000	70,000
 ADA Accessibility Future Costs					
		37,700			
		new building in plans to address ADA issues			

Ambulance						
	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Property / Replacement Tax	\$ 482,000	\$ 499,863	\$ 504,862	\$ 509,910	\$ 515,009	\$ 520,159
Charges for Services	1,750,000	1,850,000	1,896,250	1,943,656	1,992,248	2,042,054
Intergovernmental Taxes	318,966	340,351	347,158	354,101	361,183	368,407
Misc Revenues	15,200	1,600	(9,384)	(9,478)	(9,573)	(9,668)
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	2,566,166	2,691,814	2,738,886	2,798,190	2,858,868	2,920,952
Revenue Allocation:						
Operating & Maintenance Alloca	85%	2,181,241	2,288,042	2,328,053	2,378,461	2,430,037
Capital Expenditures Allocation	10%	256,617	269,181	273,889	279,819	285,887
Cash Reserve & Equip Repl Alloc	5%	128,308	134,591	136,944	139,909	146,048
Operating & Maintenance:						
Personnel		1,487,012	1,495,500	1,532,888	1,571,210	1,610,490
Professional		56,650	51,483	52,770	54,089	55,442
Contractual		137,400	132,800	118,120	121,073	124,100
Supplies		102,000	97,700	100,143	127,646	113,837
Bad Debt / Non Billable Writeoffs		710,000	739,000	757,475	776,412	795,822
Total O&M Projected		2,493,062	2,516,483	2,561,395	2,650,430	2,758,183
Capital Projection		157,210	89,060	129,985	91,560	138,100
Capital Reserve Transfer In from 004		0	0	0	0	0
Transfer to Reserves 004		\$ 13,000	\$ 86,000	\$ 47,000	\$ 56,000	\$ 21,000
Total Capital Projected		\$ 170,210	\$ 89,060	\$ 176,985	\$ 91,560	\$ 159,100
Cash Expenditures		2,650,272	2,605,543	2,691,380	2,741,990	2,837,791
Transfers Out		13,000	86,000	47,000	56,000	21,000
Total Expenditures & Transfers Projected		2,663,272	2,691,543	2,738,380	2,797,990	2,920,683
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
		\$ (97,106)	\$ 271	\$ 506	\$ 200	\$ 77

AMBULANCE DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%						
Actual Revenue Dedicated to O&M		69.5%	66.0%	65.9%	67.0%	66.6%
Revenue Dedicated to Capital will not exceed 10%						
Actual Revenue Dedicated to Capital		6.1%	3.3%	4.7%	3.3%	4.8%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel		57.9%	55.6%	56.0%	56.2%	56.3%
Net Revenue per Service Call will Exceed \$370						
Number of Service Calls (including transfers)		\$501	\$522			
		2,711	2,779			
Estimated Net Collection Rate						
		82%				
Highland - Per Capita						
Cost of Taxes Per Call - Highland		\$ 9,919	\$ 9,919			
Highland - Number of Calls	Estimated	2,108	2,108			
Grantfork FD - Per Capita						
Cost of Taxes Per Call - Grantfork FD		\$ 1,000	\$ 1,000			
Grantfork FD - Number of Calls	Estimated	43	43			
Highland Pierron FD - Per Capita						
Cost of Taxes Per Call - Highland Pierron FD		\$ 8,500	\$ 8,500			
Highland Pierron FD - Number of C	Estimated	272	272			
St. Jacob FD - Per Capita						
Cost of Taxes Per Call - St. Jacob FD		\$ 2,273	\$ 2,273			
St. Jacob FD - Number of Calls	Estimated	123	123			
St. Rose FD - Per Capita						
Cost of Taxes Per Call - St. Rose FD		\$ 1,700	\$ 1,700			
St. Rose FD - Number of Calls	Estimated	60	60			
Marine FD - Per Capita						
Cost of Taxes Per Call - Marine FD		\$ 5,000	\$ 5,000			
Marine FD - Number of Calls	Estimated	173	173			
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only						
		\$ 48.59	\$ 50.39			
Reserves Balance October 2019						
		\$261	\$86,261	\$133,261	\$189,261	\$210,261
Reserves to Cover 90 days O&M Costs (without writeoffs)						
		\$439,659	\$438,283	\$444,802	\$462,087	\$478,964

AMBULANCE

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6months 10/31/2019				
401-000-4-311-10	Property Tax-General	444,672.12	454,163.47	351,865.78		469,000.00	484,363.00	
401-000-4-312-10	Replacement Tax-General	13,942.59	16,345.16	12,295.13		13,000.00	15,500.00	
401-000-4-346-20	Gain On Sale Of Assets	8,179.00	12,469.00					
401-000-4-349-10	Charges For Ambulance Serv	1,388,944.27	1,704,618.94	957,997.10		1,750,000.00	1,850,000.00	
401-000-4-349-20	C. Pymt-Hpfd	109,487.00	129,428.00	129,428.00		129,428.00	133,815.00	
401-000-4-349-30	C. Pymt-Grantfork Fire Dis	24,634.00	27,180.00	27,180.00		27,180.00	29,858.00	
401-000-4-349-34	C. Pymt-St Jacob Fd	46,738.00	56,747.00	56,747.00		56,747.00	61,917.00	
401-000-4-349-35	C. Pymt-St.Rose Fire Dist	25,784.00	28,214.00	28,214.00		28,214.00	31,711.00	
401-000-4-349-36	C. Pymt-Marine Fire Dist	75,029.00	77,397.00	77,397.00		77,397.00	83,050.00	
401-000-4-349-45	Training Fees	30.00	29.10	844.00		1,000.00	1,000.00	
401-000-4-361-10	Interest Income	1,021.43	616.68	(1,393.22)		1,000.00	-	based on billing cash flow
401-000-4-371-10	Misc Revenue	5,422.94	6,172.54	701.00		14,500.00	2,000.00	
401-000-4-371-20	Credit Card Collection Fees	(827.95)	(1,373.08)	(784.07)		(1,300.00)	(1,400.00)	
401-000-4-371-40	Donations		1,328.36					
401-000-4-371-90	Overpayments							
401-000-4-381-21	From City Prop/Eq/Reserves	150,000.00	187,000.00					
TOTAL REVENUE		2,293,056.40	2,700,336.17	1,640,491.72		2,566,166.00	2,691,814.00	
401-401-5-110-00	Regular Salaries	1,084,035.59	1,024,668.77	478,143.04		1,178,512.00	1,100,000.00	
401-401-5-120-00	Overtime	254,026.23	408,494.24	157,338.91		180,000.00	225,000.00	
401-401-5-130-00	Benefits - Health & Life	120,491.30	124,291.46	58,148.54		128,000.00	170,000.00	
401-401-5-131-00	Benefits - Other							
401-401-5-131-10	Cleaning Allowance							
401-401-5-150-00	Retirement							
401-401-5-160-00	Unemployment Ins					500.00	500.00	
401-401-5-220-00	Legal / Attorney Fees	2,402.61	37,854.36	1,303.70		5,000.00	4,000.00	
401-401-5-240-00	Training And Travel	5,634.44	6,075.00	1,761.81		10,000.00	5,000.00	
401-401-5-250-00	Admin Exp To General Admin	40,032.00	40,836.00	20,826.00		41,650.00	42,483.00	
401-401-5-260-00	Waste Removal	67.50	32.75	7.75		500.00	200.00	
401-401-5-310-00	Telephone / Communications	5,191.19	3,914.60	2,390.61		4,500.00	4,700.00	
401-401-5-320-00	Postage	1,590.47	2,830.21	951.95		2,500.00	2,500.00	
401-401-5-330-00	Utilities	293.38	373.63	124.32		300.00	300.00	
401-401-5-340-00	Rentals And Leases	25,716.57	25,452.49	12,927.41		25,000.00	25,000.00	
401-401-5-350-00	Insurance	8,765.00	2,524.00	638.75		3,500.00	3,000.00	
401-401-5-360-00	Equipment Maint And Repair		980.62	1,146.60		3,000.00	3,000.00	
401-401-5-360-10	Vehicle Maint/Repair	54,753.86	40,534.90	16,734.37		25,000.00	25,000.00	
401-401-5-370-00	Transportation Reimburse					100.00	100.00	
401-401-5-390-00	Other Contractual Services	63,933.81	124,846.13	12,888.94		45,000.00	40,000.00	
401-401-5-390-24	Collection Agency Fees	382.17	148.46			1,000.00	1,000.00	
401-401-5-390-25	Overpayments	551.01	(313.41)			1,000.00	1,000.00	
401-401-5-390-50	Contractual/Technological	2,571.12	2,669.24	2,148.39		3,000.00	4,000.00	
401-401-5-391-00	Technological IT	19,899.00	20,199.00	11,187.49		23,000.00	23,000.00	
401-401-5-410-00	Office Supplies	419.88	668.26	536.25		1,000.00	1,200.00	
401-401-5-420-00	Fuels For Vehicles/Equip	25,003.60	27,675.71	14,849.44		30,000.00	30,000.00	
401-401-5-430-00	Operating Supplies	28,149.02	42,780.28	17,084.74		30,000.00	30,000.00	
401-401-5-440-00	Safety & Uniform Supplies	10,696.17	14,308.92	5,953.61		15,000.00	14,000.00	
401-401-5-450-00	Maint/Repair Supplies	1,090.65	63.24	9.99		1,500.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	3,995.29	3,332.23	6,507.72		4,500.00	6,000.00	
401-401-5-470-00	Minor Equipment	16,105.05	11,624.38	295.00		20,000.00	15,000.00	
401-401-5-510-00	Land			1,328.69				
401-401-5-520-00	Buildings & Structures						-	
401-401-5-530-00	Equipment			51,559.67		157,210.00	89,060.00	
401-401-5-550-00	Other Capital Improvements			17,151.67			-	
401-401-5-595-00	Depreciation Expenses	80,018.79	97,152.83					
401-401-5-620-00	Interest Payments		4,709.86					
401-401-5-730-48	Trans To City Prop/Eq/Reserves					13,000.00	86,000.00	
401-401-5-810-00	Bad Debt	361,148.74	102,272.69	99,495.77		95,000.00	90,000.00	
401-401-5-810-10	Non-Billable Write Offs	396,365.66	607,679.68	317,097.07		615,000.00	649,000.00	
TOTAL EXPENSES		2,613,330.10	2,778,680.53	1,310,538.20		2,663,272.00	2,691,543.00	
REVENUE OVER EXPENSES		(320,273.70)	(78,344.36)	329,953.52		(97,106.00)	271.00	

City of Highland, Illinois
 Ambulance
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Ambulance Replacement 2001 Int'l Lease	51,560	51,560	51,560		
Ambulance Replacement 2013 Int'l		40,000	40,000	40,000	40,000
Ambulance Replacement 2006 Ford				57,500	57,500
Ambulance Chassis Replacement 2014 Ford					45,000
Cardiac Monitors (1 per year as indicated)	37,500	38,425		40,600	
Total Equipment Account #530	89,060	129,985	91,560	138,100	142,500
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	89,060	129,985	91,560	138,100	142,500

FIRE DEPARTMENT

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Property / Replacement Tax	\$ 151,500	\$ 158,309	\$ 159,892	\$ 161,491	\$ 163,106	\$ 164,737
Sales Tax	75,000	76,350	77,877	79,435	81,023	82,644
Income Tax	15,000	16,250	16,575	16,907	17,245	17,590
Foreign Fire Insurance	20,000	26,000	26,520	27,050	27,591	28,143
Misc Revenues	101,000	45,000	25,000	25,000	25,000	25,000
Transfer from General Admin						
Transfer from City Prop Eq Reserve	29,000	0				
Total Revenues Projected	391,500	321,909	305,864	309,882	313,965	318,113
Revenue Allocation:						
Operating & Maintenance Allocation	85%	332,775	273,623	259,984	263,400	270,396
Capital Expenditures Allocation	10%	39,150	32,191	30,586	30,988	31,811
Cash Reserve & Equip Repl Allocation	5%	19,575	16,095	15,293	15,494	15,906
Operating & Maintenance:						
Personnel	126,000	114,800	123,700	135,500	150,200	150,200
Professional	8,400	6,000	6,120	6,242	6,367	6,495
Contractual	114,650	115,850	118,167	120,530	122,941	125,400
Supplies	24,500	66,500	87,830	89,587	91,378	93,206
Total O&M Projected	273,550	303,150	335,817	351,859	370,887	375,300
Capital Projection	117,000	15,000	0	0	0	0
Transfer to Reserves 004	0	0	0	0	0	0
Cash Expenditures	390,550	318,150	335,817	351,859	370,887	375,300
Transfers Out	0	0	0	0	0	0
Total Expenditures & Transfers Projected	390,550	318,150	335,817	351,859	370,887	375,300

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 950	\$ 3,759	\$ (29,953)	\$ (41,977)	\$ (56,921)	\$ (57,187)
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Addressed in the Budget Goals

Cost of Fire Protection Service per capita	\$ 39.37	\$ 32.07				
Population estimate	9,919	9,919				
	2018	2019				
# of Responses per Year	179	202				
# of Structure Fires	6	11				
Vehicle Fires	2	2				
False Alarms	35	40				
Misc	136	149				
Cost of Response per yr	\$ 1,528.21	\$ 1,500.74				
Reserves Balance October 2019	\$102,937	\$102,937	\$102,937	\$102,937	\$102,937	\$102,937
Reserves to Cover 90 days O&M Costs	\$67,451	\$74,749	\$82,804	\$86,760	\$91,451	\$92,540

FIRE DEPARTMENT

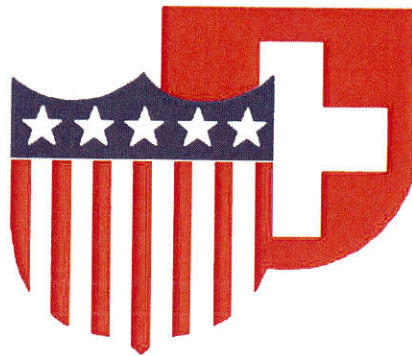
Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months 10/31/19				
001-014-4-311-12	P.Tax-Fire	133,473.07	136,286.02	105,659.87		140,000.00	145,309.00	
001-014-4-312-12	R.Tax-Fire	12,326.91	14,463.00	10,879.33		11,500.00	13,000.00	
001-014-4-313-10	Sales Tax	73,698.75	76,108.99	39,047.13		75,000.00	76,350.00	
001-014-4-313-11	Public Safety Sales Tax							
001-014-4-315-10	State Income Tax	50,230.61	17,252.33	9,641.44		15,000.00	16,250.00	
001-014-4-321-11	Simplified Muni Telecom Tx							
001-014-4-321-30	Foreign Fire Insurance	23,371.72	23,673.78	26,027.66		20,000.00	26,000.00	
001-014-4-342-11	Misc Fire	13,455.00	1,688.50			76,000.00	20,000.00	Surplus truck proceeds
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	24,996.00	12,498.00		25,000.00	25,000.00	
001-014-4-371-15	Grants							
001-014-4-371-40	Donations							
001-014-4-381-21	From City Prop/Eq/Reserves		90,000.00			29,000.00		
TOTAL REVENUE		331,552.06	384,468.62	203,753.43		391,500.00	321,909.00	
001-014-5-110-00	Regular Salaries	87,725.20	76,033.87	34,157.97		115,500.00	110,000.00	
001-014-5-120-00	Overtime	8,768.53				5,000.00	1,000.00	
001-014-5-130-00	Benefits - Health & Life	1,285.44	2,529.82	1,438.82		5,000.00	3,000.00	
001-014-5-131-00	Benefits - Other							
001-014-5-140-00	Benefit Social Sec/Medicare	248.21	188.21	55.87		500.00	500.00	
001-014-5-150-00	Retirement	815.26	255.82	68.80			300.00	
001-014-5-160-00	Unemployment Ins							
001-014-5-220-00	Legal / Attorney Fees	196.06	1,214.76	466.55		1,000.00	1,000.00	
001-014-5-240-00	Training And Travel	2,760.74	747.42	525.00		6,000.00	5,000.00	
001-014-5-240-13	Admin fee to CD-Assist	1,200.00	1,400.00			1,400.00		Procedural Change/now performed by Fire Ca
001-014-5-260-00	Waste Removal		6.00	10.00				
001-014-5-310-00	Telephone / Communications	2,626.77	1,641.64	247.31		2,400.00	600.00	
001-014-5-320-00	Postage	26.96	142.04			50.00	50.00	
001-014-5-330-00	Utilities	18,209.32	21,059.96	8,323.80		16,000.00	17,000.00	
001-014-5-350-00	Insurance	14,310.52	13,683.77	2,960.25		13,500.00	14,000.00	newer vehicles insured
001-014-5-360-00	Equipment Maint And Repair	4,712.87	4,994.00	1,719.79		7,000.00	6,000.00	
001-014-5-360-10	Vehicle Maint/Repair	17,192.54	29,372.08	9,661.81		17,000.00	18,000.00	
001-014-5-370-00	Transportation Reimburse					200.00	200.00	
001-014-5-380-00	Building Maintenance	6,161.04	6,260.72	4,826.64		7,500.00	6,000.00	
001-014-5-390-00	Other Contractual Services	40,239.19	42,737.92	21,717.83		40,000.00	42,000.00	
001-014-5-390-50	Contractual/Technological	1,567.49	6,696.14	3,008.30		5,000.00	6,000.00	
001-014-5-391-00	Technological IT	2,844.00	2,864.00	1,606.98		6,000.00	6,000.00	
001-014-5-420-00	Fuels For Vehicles/Equip	2,206.94	1,854.01	1,302.03		6,000.00	5,000.00	
001-014-5-430-00	Operating Supplies	2,914.28	12,926.49	3,930.93		4,000.00	6,000.00	
001-014-5-440-00	Safety & Uniform Supplies	1,647.29	11,693.02	10,218.95		5,000.00	22,000.00	5 new sets of bunker gear
001-014-5-450-00	Maint/Repair Supplies	916.87	2,882.16	314.97		500.00	500.00	
001-014-5-460-00	Vehicle Maint Supplies	345.55	2,317.68	1,602.13		1,000.00	3,000.00	
001-014-5-470-00	Minor Equipment	12,221.97	17,093.63	7,948.25		8,000.00	30,000.00	Turnout gear and hose
001-014-5-490-00	Generat.Fuel/Chemical Sup							
001-014-5-505-00	Engineering for Capital							
001-014-5-520-00	Buildings & Structures							
001-014-5-530-00	Equipment					117,000.00	15,000.00	
001-014-5-550-00	Other Capital Improvements			17,151.68				
001-014-5-595-00	Depreciation Expenses	38,838.34	40,713.81					
001-014-5-730-48	Trans to City Prop/Eq/Reserves	30,000.00						
TOTAL EXPENSES		299,981.38	301,308.97	133,264.66		390,550.00	318,150.00	
REVENUE OVER EXPENSES		31,570.68	83,159.65	70,488.77		950.00	3,759.00	

City of Highland, Illinois
 Fire Department
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Gear Extractor	15,000				
Total Equipment Account #530	15,000	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	15,000	0	0	0	0

CITY OF HIGHLAND



PARKS AND RECREATION

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



HIGHLAND

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

Mark Rosen, Director of Parks & Recreation

Budget Highlights and Goals – Parks & Recreation 2020-2021

Mission statement; “*to provide and protect our parks, recreation and cultural opportunities for the enjoyment and education of present and future generations.*” We take this statement serious and realize that the work we produce ultimately reflects on the city as a whole.

Below are major accomplishments completed in 2019.

- Welcomed over 100 different athletic teams and their guests from other communities to Glik Park.
- Officially opened Daley Discovery Playground.
- Installed new restroom at Silver Lake Park.
- Installed multiple Silver Lake Watershed projects under the 319 Grant.
- Completed the Outdoor Pool Audit.
- Completed making repairs to the water slide in the KRC.
- Installed a new HVAC system at the WCC.
- Over 130,000 guests used the Korte Recreation Center

2020-2021 Budget Goals

Critical Measures

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

- KRC – Maintain an average 14 FTE/week.
- KRC – increase the member/revenue
- Parks & Programs – Maintain an average of 8 FTE/week
- Pool – Sustain the pool operations

2020 Major Initiatives

- Make ADA upgrades per ADA master plan as permitted.
- Hire a “Special Event” manager to be groomed for Nancy’s retirement.

Outdoor Pool

- Address the “low hanging” projects for the Outdoor Pool - +/- \$65,000
 - Replace steps leading to basement
 - Raise or replace sunken deck surrounding the pool and foundation

Parks & Programs

- Repair/replace parking lot retaining walls at Silver Lake Park - \$25,000
- Complete Daley Discovery Playground - \$75,000
 - Dual Zip Lines
 - Disc Swing
 - Surfacing
- Increase fitness related programs/events to assist in retaining KRC members and generate revenue for Parks & Programs.
- Complete re-establishing the peninsula in Silver Lake as part of the 319 Grant.
- Replace WCC gymnasium ceiling tile - \$85,000
- Complete an updated Silver Lake, Silver Lake Watershed Comprehensive Plan to set Highland up for better funding opportunities - \$75,000
- Replace vegetation around Fountain with solid surface - \$15,000

Korte Recreation Center

- Paint the exterior of the west elevation - \$14,000
- Make routine repairs as needed.
- Develop a fitness equipment replacement schedule.
- Explore partnering with assisted living centers to increase fitness awareness and revenue possibilities.

KORTE REC CENTER

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Daily Admission	\$ 118,000	\$ 118,000	\$ 121,540	\$ 125,186	\$ 128,942	\$ 132,810
Passes	465,500	465,800	475,116	484,618	494,311	504,197
Concessions / Vending	21,000	19,000	19,380	19,768	20,163	20,566
Facility Rental	8,000	7,000	7,140	7,283	7,428	7,577
League / Program Registration	55,000	55,000	56,650	58,350	60,100	61,903
Party Packages	69,000	69,000	70,380	71,788	73,223	74,688
Sales - Contracted Trainers	14,000	12,000	12,240	12,485	12,734	12,989
Administration Fees	33,000	33,000	33,660	34,333	35,020	35,720
Misc Revenues	25,300	27,700	28,254	28,819	29,395	29,983
Operating Transfer In	-	-	-	-	-	-
Total Revenues Projected	\$ 808,800	\$ 806,500	\$ 824,360	\$ 842,629	\$ 861,317	\$ 880,434

Revenue Allocation:							
Operating & Maintenance Allocation	85%	687,480	685,525	700,706	716,235	732,119	748,369
Capital Expenditures Allocation	10%	80,880	80,650	82,436	84,263	86,132	88,043
Cash Reserve & Equip Repl Allocation	5%	40,440	40,325	41,218	42,131	43,066	44,022

Operating & Maintenance:							
Personnel	\$ 417,700	\$ 426,500	\$ 451,500	\$ 476,500	\$ 501,500	\$ 526,500	
Professional	1,600	1,600	1,632	1,665	1,698	1,732	
Contractual	288,050	274,505	279,995	285,595	291,307	297,133	
Supplies	77,400	101,400	103,428	105,497	107,606	109,759	
Total O&M Projected	784,750	804,005	836,555	869,256	902,111	935,124	

Capital Projection	0	0	0	60,000	150,000	75,000
Capital Reserve Transfer In Remainder Debt Payment	0	0	100,000	100,000	100,000	130,000
Capital Reserve Transfer in	0	0	0	0	91,000	0
Debt Service Transfer In	432,705	434,515	0	0	0	0
Debt Service Bond Payment	(432,705)	(434,515)	0	0	0	0
Transfer to Reserves 004	24,000	2,400	87,000	13,000	0	0

Cash Expenditures	1,217,455	1,238,520	836,555	929,256	1,052,111	1,010,124
Transfers Out	24,000	2,400	87,000	13,000	0	0
Total Expenditures & Transfers Projected	\$ 1,241,455	\$ 1,240,920	\$ 923,555	\$ 942,256	\$ 1,052,111	\$ 1,010,124

Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 50	\$ 95	\$ 805	\$ 373	\$ 206	\$ 310	

KORTE REC CENTER'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	97.0%	99.7%	101.5%	103.2%	104.7%	106.2%
Revenue Dedicated to Personnel Costs will not exceed 56%						
Actual Revenue Dedicated to Personnel Costs	51.6%	52.9%	54.8%	56.5%	58.2%	59.8%
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member						
Actual Revenue per Member	\$303.38	\$302.06				
Actual O&M Cost per Member	\$294.35	\$301.13				
Members (Estimated)	2,666	2,670				
Reserves Balance October 2019	\$4,051	\$6,451	\$93,451	\$106,451	\$15,451	\$15,451
Reserves to Cover 90 days O&M Costs	\$193,500	\$198,248	\$206,274	\$214,337	\$222,438	\$230,578

Mark will evaluate maintenance needed and how much to set aside with possible future rate increases for next budget years

KORTE RECREATION CENTER

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months	10/31/19			
009-009-4-341-09	Admin Rev-Frm 016 & 503	33,000.00	33,000.00	16,500.00		33,000.00	33,000.00	
009-009-4-347-10	Daily Admission	116,844.06	118,500.53	49,807.81		118,000.00	118,000.00	
009-009-4-347-21	Rec Annual Passes	459,478.65	461,250.73	175,340.81		460,000.00	460,000.00	
009-009-4-347-22	Rec Value Card Passes	6,641.50	6,096.20	2,851.00		5,500.00	5,800.00	
009-009-4-347-40	Concessions	16,143.82	16,186.73	6,386.69		21,000.00	19,000.00	
009-009-4-347-77	Facility Rental	5,574.50	6,741.00	1,579.00		8,000.00	7,000.00	
009-009-4-347-78	League/Prog.Registration \$	51,833.56	53,341.66	25,224.63		55,000.00	55,000.00	
009-009-4-347-79	Rec Party Packages	67,042.00	76,015.50	24,168.00		69,000.00	69,000.00	
009-009-4-347-80	Child Care Fees	5,732.26	3,764.00	1,632.00		5,600.00	5,000.00	
009-009-4-347-85	Sales-Soda Vending Machine	7,817.59	4,421.05	4,826.00		5,000.00	5,000.00	
009-009-4-347-86	Sales-Retail					200.00	200.00	
009-009-4-347-87	Sales-Contracted Trainers	14,204.29	11,241.17	2,070.00		14,000.00	12,000.00	
009-009-4-347-88	Advertising Sales							
009-009-4-371-10	Misc Revenue	8,585.83	2,765.87	1,205.25		5,000.00	5,000.00	
009-009-4-371-14	Memorials / Bequests							
009-009-4-371-15	Grants							
009-009-4-371-20	Credit Card Discounts/Fees	(7,025.71)	(7,053.57)	(3,372.29)		(7,500.00)	(7,500.00)	
009-009-4-371-40	Donations	1.00						
009-009-4-371-50	Comm Foundation Contribut.	10,700.00	22,750.00	20,900.00		17,000.00	20,000.00	
009-009-4-381-10	From General Admin Fund	434,500.00	434,500.00	432,705.00		432,705.00	434,515.00	
009-009-4-381-20	From Swim Pool Fund							
009-009-4-381-21	From City Prop/Eq/Reserves							
TOTAL REVENUE		1,231,073.35	1,243,520.87	761,823.90		1,241,505.00	1,241,015.00	
009-009-5-110-00	Regular Salaries	390,036.07	397,176.63	179,334.42		407,500.00	410,000.00	monitoring Full time equivalents to control cost
009-009-5-120-00	Overtime	1,021.10	(1,134.64)	(241.97)		1,200.00	1,500.00	
009-009-5-130-00	Benefits - Health & Life	13,150.48	20,658.09	5,541.90		9,000.00	15,000.00	
009-009-5-131-00	Benefits - Other							
009-009-5-140-00	Benefit Social Sec/Medicare	39.50						
009-009-5-150-00	Benefit IMRF							
009-009-5-160-00	Unemployment Ins							
009-009-5-220-00	Legal / Attorney Fees	2,084.73	1,018.10	388.64		800.00	800.00	
009-009-5-240-00	Training And Travel	505.00	1,400.02	1,613.90		800.00	800.00	
009-009-5-310-00	Telephone / Communications	4,894.79	3,636.31	1,282.35		3,500.00	3,500.00	
009-009-5-320-00	Postage	1,426.70	2,167.28	394.60		1,700.00	1,700.00	
009-009-5-330-00	Utilities	129,224.23	124,839.82	52,624.81		125,000.00	125,000.00	
009-009-5-340-00	Rentals And Leases	288.98	110.00			500.00	500.00	
009-009-5-350-00	Insurance	7,492.00	7,889.65	1,881.70		7,750.00	8,000.00	
009-009-5-360-00	Equipment Maint And Repair	592.20	69.48			28,000.00	8,500.00	Fire panel upgrade
009-009-5-360-10	Vehicle Maint/Repair	83.70	92.52	57.98			100.00	
009-009-5-380-00	Building Maintenance	3,500.00	13,687.21	5,342.35		23,000.00	19,000.00	
009-009-5-380-01	Custodial Services	22,224.00	20,372.00	12,964.00		22,500.00	22,500.00	
009-009-5-390-00	Other Contractual Services	80,687.23	55,001.19	74,440.37		52,000.00	53,000.00	
009-009-5-390-09	Contracted Trainers	12,886.74	10,025.98	2,212.06		11,500.00	11,000.00	
009-009-5-390-33	Marketing	7,427.71	4,051.82	345.00		2,100.00	2,100.00	
009-009-5-390-50	Contractual/Technological	967.34	1,994.35	2,075.94		1,500.00	7,000.00	
009-009-5-391-00	Technological IT	20,094.99	22,377.31	11,878.98		9,000.00	12,605.00	
009-009-5-410-00	Office Supplies	368.48		53.36		400.00	400.00	
009-009-5-420-00	Fuels For Vehicles/Equip							
009-009-5-430-00	Operating Supplies	36,993.21	38,362.45	13,132.30		34,000.00	32,000.00	
009-009-5-430-50	Retail/Concession Supplies	24,404.26	25,674.01	10,282.94		17,000.00	17,000.00	
009-009-5-440-00	Safety & Uniform Supplies	2,729.23	2,295.70	2,551.49		1,500.00	2,000.00	
009-009-5-450-00	Maint/Repair Supplies	9,096.66	10,813.66	5,112.36		8,000.00	12,000.00	
009-009-5-450-01	Custodial Supplies					1,000.00	1,000.00	
009-009-5-470-00	Minor Equipment	12,630.70	7,190.20	3,187.07		9,000.00	30,000.00	new fitness equipment
009-009-5-490-00	Generat.Fuel/Chemical Sup	3,427.54	8,854.20	1,102.64		6,500.00	7,000.00	
009-009-5-520-00	Buildings							
009-009-5-530-00	Equipment							
009-009-5-550-00	Other Capital Improvements			12,000.00				
009-009-5-595-00	Depreciation Expenses	335,662.59	358,678.16					
009-009-5-610-00	Principal Payments			420,000.00		420,000.00	430,000.00	
009-009-5-620-00	Interest Payments	24,111.88	18,800.83	8,190.00		12,705.00	4,515.00	
009-009-5-630-00	Other Debt Services	318.00	318.00	318.00				
009-009-5-640-00	Amortization							
009-009-5-730-48	Trans for City Prop/Eq/Reserves					24,000.00	2,400.00	
009-009-5-810-00	Bad Debt							
TOTAL EXPENSES		1,148,370.04	1,156,420.33	828,067.19		1,241,455.00	1,240,920.00	
REVENUE OVER EXPENSES		82,703.31	87,100.54	(66,243.29)		50.00	95.00	

City of Highland, Illinois
 Korte Recreation Center
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
HVAC Upgrades			60,000		
Total Equipment Account #530	0	0	60,000	0	0
Lines, Roads, Etc Account #540					
Repave parking lot				150,000	75,000
Total Lines, Roads, Etc Account #540	0	0	0	150,000	75,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	60,000	150,000	75,000
ADA Accessibility Future Costs		32,450			

PARKS AND PROGRAMS							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	
	Budget	2021	2022	2023	2024	2025	
Revenue							
Property / Replacement Tax	\$ 374,000	\$ 454,679	\$ 459,226	\$ 463,818	\$ 468,456	\$ 473,141	
Donations	38,500	40,000	40,000	40,000	40,000	40,000	
League Programs / Registration	28,000	33,000	33,660	34,333	35,020	35,720	
Concessions	34,000	27,000	27,540	28,091	28,653	29,226	
Duckblinds	31,000	33,000	33,660	34,333	35,020	35,720	
Misc Revenues	100,500	108,000	108,000	108,000	108,000	108,000	
Operating Transfer In	300,000	300,000	300,000	300,000	300,000	300,000	
Total Revenues Projected	906,000	995,679	1,002,086	1,008,575	1,015,149	1,021,807	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	770,100	846,327	851,773	857,289	862,876	868,536
Capital Expenditures Allocation	10%	90,600	99,568	100,209	100,858	101,515	102,181
Cash Reserve & Equip Repl Allocation	5%	45,300	49,784	50,104	50,429	50,757	51,090
Operating & Maintenance:							
Personnel	422,500	453,000	465,000	478,000	494,000	513,000	
Professional	31,250	31,500	32,130	32,773	33,428	34,097	
Contractual	206,950	266,339	271,666	277,099	282,641	288,294	
Supplies	164,100	164,300	167,586	170,938	174,356	177,844	
Total O&M Projected	824,800	915,139	936,382	958,809	984,426	1,013,234	
Capital Projection	81,000	75,000	141,000	125,000	105,000	50,000	
Capital Reserve Transfer Remaining Debt Transfer			100,000	100,000	100,000	70,000	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves 004	\$ -	\$ 5,500	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	
Cash Expenditures	905,800	990,139	1,077,382	1,083,809	1,089,426	1,063,234	
Transfers Out	0	5,500	24,000	24,000	24,000	24,000	
Total Expenditures & Transfers Projected	905,800	995,639	1,101,382	1,107,809	1,113,426	1,087,234	

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 200	\$ 40	\$ 704	\$ 766	\$ 1,723	\$ 4,573
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PARKS AND PROGRAM'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	91.0%	96.8%	93.4%	95.1%	97.0%	99.2%
Property Tax as a Percentage of Revenue will not exceed 45%						
Actual Property Tax / Revenue	38.4%	41.8%				
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	46.6%	47.9%	46.4%	47.4%	48.7%	50.2%
Reserves Balance October 2019	\$ 4,014	\$ 9,514	\$ 33,514	\$ 57,514	\$ 81,514	\$ 105,514
Reserves to Cover 90 days O&M Costs	\$ 203,375	\$ 225,651	\$ 230,889	\$ 236,419	\$ 242,735	\$ 249,839

City of Highland, Illinois
Parks and Programs
20/21-24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	22/23	24/25
Engineering for Capital Account #505					
Silver Lake Clean Lake Study	75,000	0	0	0	0
Total Engineering for Capital Account #505	75,000	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Playground improvements				90,000	50,000
ADA Playground - Hoffmann		85,000			
Total Building Account #520	0	85,000	0	90,000	50,000
Equipment Account #530					
Replace Aging Equipment				15,000	
Total Equipment Account #530	0	0	0	15,000	0
Lines, Roads, Etc Account #540					
Repave Trails		20,000	95,000		0
Total Lines, Roads, Etc Account #540	0	20,000	95,000	0	0
Other Capital Improvements Account #550					
Comfort Station - Hoffman Park			30,000		
Comfort Station - Silver Lake Park		36,000			
Total Other Capital Improvements #550	0	36,000	30,000		
Total Capital Expenditures Projected	75,000	141,000	125,000	105,000	50,000
ADA Accessibility Future Costs		26,550			

SWIMMING POOL							
	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Revenue							
CATV Franchise Fee	\$ 82,000	\$ 75,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413	
Daily Admission	18,500	17,000	17,510	25,000	27,500	30,000	
Season Passes	16,700	17,000	17,510	25,000	27,500	30,000	
Lesson Fees	21,000	20,500	21,115	21,748	22,401	23,073	
Concessions	10,500	10,000	10,300	10,609	10,927	11,255	
Facility Rental	3,100	3,100	3,193	10,000	10,300	10,609	
Misc. Revenue	0	0	0	0	0	0	
Total Revenues Projected	\$ 151,800	\$ 142,600	\$ 146,878	\$ 171,925	\$ 180,583	\$ 189,350	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	129,030	121,210	124,846	146,136	153,495	160,948
Capital Expenditures Allocation	10%	15,180	14,260	14,688	17,192	18,058	18,935
Cash Reserve & Equip Repl Allocation	5%	7,590	7,130	7,344	8,596	9,029	9,468
Operating & Maintenance:							
Personnel	\$ 75,000	\$ 75,400	\$ 77,750	\$ 92,750	\$ 102,750	\$ 112,750	
Professional	9,000	9,000	9,270	9,548	9,835	10,130	
Contractual	26,725	31,675	32,625	33,604	34,612	35,650	
Supplies	25,900	26,400	27,192	28,008	28,848	29,713	
Total O&M Projected	\$ 136,625	\$ 142,475	\$ 146,837	\$ 163,910	\$ 176,045	\$ 188,244	
Capital Projection Expenditure	0	3,500,000	0	0	0	0	
Pool Financing Proceeds		3,500,000	0	0	0	0	
Transfer in for Debt Payment	0	0	235,000	235,000	235,000	235,000	
Pool Debt Payment			235,000	235,000	235,000	235,000	
Transfer to Reserves 004	15,000	0	0	8,000	4,500	1,000	
Cash Expenditures	136,625	3,642,475	146,837	163,910	176,045	188,244	
Transfers Out	15,000	0	0	8,000	4,500	1,000	
Total Expenditures & Transfers Projected	\$ 151,625	\$ 3,642,475	\$ 146,837	\$ 171,910	\$ 180,545	\$ 189,244	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 175	\$ 125	\$ 41	\$ 15	\$ 38	\$ 107	

SWIMMING POOL'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 90%							
Actual Revenue Dedicated to O&M	90.0%	99.9%	100.0%	95.3%	97.5%	99.4%	
Revenue Dedicated to Personnel Costs will not exceed 50%							
Actual Revenue Dedicated to Personnel Costs	49.4%	52.9%	52.9%	53.9%	56.9%	59.5%	
Operating Cost (Less Personnel) will not exceed \$700 per day							
Actual Operating Cost (Less Personnel)/Day	\$616.25	\$670.75	\$690.87	\$711.60	\$732.95	\$754.94	
Days Open	100	100	100	100	100	100	
Reserves Balance October 2019	\$200,052	\$200,052	\$200,052	\$208,052	\$212,552	\$213,552	
Reserves to Cover 90 days O&M Costs	\$33,688	\$35,131	\$36,206	\$40,416	\$43,408	\$46,416	

PARKS - OUTDOOR POOL

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget	Comments
				6 months	10/31/19			
009-503-4-321-20	Catv Franchise	74,559.08	73,266.14	35,304.57		82,000.00	75,000.00	
009-503-4-347-10	Daily Admission	18,919.53	18,317.50	15,945.00		18,500.00	17,000.00	
009-503-4-347-20	Season Passes	16,644.00	16,670.00	17,065.00		16,700.00	17,000.00	
009-503-4-347-30	Lesson Fees	18,508.50	21,305.25	20,654.50		21,000.00	20,500.00	
009-503-4-347-40	Concessions	10,678.00	9,478.89	10,015.44		10,500.00	10,000.00	
009-503-4-347-77	Facility Rental	3,736.00	2,655.00	3,144.50		3,100.00	3,100.00	
009-503-4-371-10	Misc Revenue	95.00	265.00	11.07				
009-503-4-371-15	Grants							
009-503-4-371-16	Bond Proceeds						3,500,000.00	pool financing
009-503-4-381-21	From City Prop/Eq/Reserves	35,000.00						
TOTAL REVENUE		178,140.11	141,957.78	102,140.08		151,800.00	3,642,600.00	
009-503-5-110-00	Regular Salaries	71,563.85	70,292.85	61,288.57		73,500.00	73,000.00	Monitor Full time equivalents to control costs
009-503-5-120-00	Overtime							
009-503-5-130-00	Benefits - Health & Life	1,951.27	2,123.30	1,106.51		1,500.00	2,400.00	
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	1,213.56	2,221.16	1,464.52		2,000.00	2,000.00	
009-503-5-250-00	Admin Exp To General Admin							
009-503-5-250-09	Admin Fees To KRC	6,996.00	6,996.00	3,498.00		7,000.00	7,000.00	
009-503-5-310-00	Telephone / Communications	452.32	465.40	77.78		450.00	450.00	
009-503-5-320-00	Postage	68.45				75.00	75.00	
009-503-5-330-00	Utilities	10,209.49	10,327.95	4,597.39		9,500.00	8,000.00	
009-503-5-340-00	Rentals and Leases					100.00	100.00	
009-503-5-350-00	Insurance	1,998.59	2,103.25	528.98		2,500.00	2,250.00	
009-503-5-360-00	Equipment Maint And Repair					300.00	300.00	
009-503-5-370-00	Transportation Reimburse							
009-503-5-380-00	Building Maintenance					500.00	500.00	
009-503-5-390-00	Other Contractual Services	11,982.78	15,150.86	17,082.84		9,000.00	15,000.00	
009-503-5-390-33	Marketing	2,123.41	1,470.89	437.50		1,300.00	1,000.00	
009-503-5-390-50	Contractual/Technological		516.64			500.00	500.00	
009-503-5-391-00	Technological IT	5,685.00	5,719.00	3,160.00		2,500.00	3,500.00	
009-503-5-410-00	Office Supplies							
009-503-5-430-00	Operating Supplies	2,589.38	2,682.26	1,400.95		2,400.00	2,400.00	
009-503-5-430-50	Retail/Concession Supplies	7,178.64	7,414.15	7,408.14		8,000.00	8,000.00	
009-503-5-440-00	Safety & Uniform Supplies	1,586.61	1,761.32	1,246.62		1,800.00	1,800.00	
009-503-5-450-00	Maint/Repair Supplies	632.95	2,444.22	996.22		1,200.00	1,200.00	
009-503-5-470-00	Minor Equipment	3,160.03	5,171.03	82.95		3,000.00	3,000.00	
009-503-5-490-00	Generat Fuel/Chemical Sup	6,991.60	12,258.78	7,296.85		9,500.00	10,000.00	
009-503-5-520-00	Buildings & Structures							
009-503-5-530-00	Equipment							
009-503-5-550-00	Other Capital Improvements						3,500,000.00	New pool construction
009-503-5-595-00	Depreciation Expenses							
009-503-5-730-48	Trans To City Prop/Eq/Reserves					15,000.00		
009-503-5-730-49	Trans to Parks Prog							
009-503-5-730-50	Trans to KRC							
009-503-5-810-00	Bad Debt							
TOTAL EXPENSES		136,383.93	149,119.06	111,673.82		151,625.00	3,642,475.00	
REVENUE OVER EXPENSES		41,756.18	(7,161.28)	(9,533.74)		175.00	125.00	

CEMETERY

	FY 2019	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Grave Opening Fees	\$ 22,500	\$ 22,500	22,950	23,409	23,409	23,877
Interest Income (Cemetery Mgr Board)	6,000	10,000	10,200	10,404	10,404	10,612
Misc. Revenue	0	0	0	0	0	0
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 28,500	\$ 32,500	\$ 33,150	\$ 33,813	\$ 33,813	\$ 34,489
Revenue Allocation:						
Operating & Maintenance Allocation	85%	24,225	27,625	28,178	28,741	29,316
Capital Expenditures Allocation	10%	2,850	3,250	3,315	3,381	3,449
Cash Reserve & Equip Repl Allocation	5%	1,425	1,625	1,658	1,691	1,724
Operating & Maintenance:						
Personnel	\$ 16,100	\$ 17,700	\$ 18,054	\$ 18,415	\$ 18,415	\$ 18,783
Professional	0	0	0	0	0	0
Contractual	6,150	5,200	5,304	5,410	5,410	5,518
Supplies	6,225	9,525	9,716	9,910	9,910	10,108
Total O&M Projected	\$ 28,475	\$ 32,425	\$ 33,074	\$ 33,735	\$ 33,735	\$ 34,410
Capital Projection	0	0	200,000	0	0	0
Capital Reserve Transfer In from 004/Cem Board	0	0	200,000	0	0	0
Transfer to Reserves 004	0	0	0	0	0	0
Cash Expenditures	28,475	32,425	233,074	33,735	33,735	34,410
Transfers Out	0	0	0	0	0	0
Total Expenditures & Transfers Projected	\$ 28,475	\$ 32,425	\$ 233,074	\$ 33,735	\$ 33,735	\$ 34,410
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 25	\$ 75	\$ 77	\$ 78	\$ 78	\$ 80

CEMETERY'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 98%						
Actual Revenue Dedicated to O&M	99.9%	99.8%	99.8%	99.8%	99.8%	99.8%
Revenue Dedicated to Personnel Costs will not exceed 60%						
Actual Revenue Dedicated to Personnel Costs	56.5%	54.5%	54.5%	54.5%	54.5%	54.5%
Reserves Balance October 2019	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Reserves to Cover 90 days O&M Costs (Cemetery Board of Manager Funds could cover shortfalls)	\$7,021	\$7,995	\$8,155	\$8,318	\$8,318	\$8,485

PARKS - CEMETERY

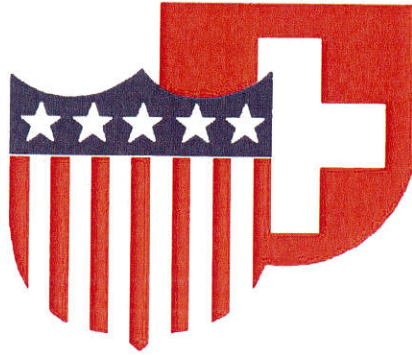
Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
009-715-4-345-10	Grave Opening Fees	19,150.00	22,000.00	8,500.00	22,500.00	22,500.00	
009-715-4-361-10	Interest Income						
009-715-4-371-10	Misc Revenue			2,800.00			Insurance Reimb current year
009-715-4-381-21	Trans from 004 Reserve						
009-715-4-381-35	Trans from Cem Land Repl						
009-715-4-381-37	Trans From General Admin						
009-715-4-381-39	Trans from Cem Brd of Mgrs Int	19,808.19	7,693.23		6,000.00	10,000.00	Investment earnings increase
TOTAL REVENUE		38,958.19	29,693.23	11,300.00	28,500.00	32,500.00	
009-715-5-110-00	Regular Salaries	13,482.01	15,631.47	12,719.88	14,000.00	15,500.00	
009-715-5-120-00	Overtime	1,320.02	980.25	703.82	600.00	600.00	
009-715-5-130-00	Benefits - Health, Life	1,617.02	1,637.29	791.01	1,500.00	1,600.00	
009-715-5-160-00	Unemployment Ins						
009-715-5-220-00	Legal / Attorney Fees						
009-715-5-230-00	Engineering and Consulting						
009-715-5-310-00	Telephone						
009-715-5-330-00	Utilities	1,918.05	1,590.75	963.25	1,000.00	1,100.00	
009-715-5-350-00	Insurance	574.67	569.33	58.50	500.00	500.00	
009-715-5-360-00	Equipment Maint / Repair		266.40	330.60	350.00	350.00	
009-715-5-360-10	Vehicle Maint/Repair	676.00		120.00	300.00	250.00	
009-715-5-380-00	Building Maintenance						
009-715-5-390-00	Other Contractual Services	5,452.32	1,255.00	3,500.00	4,000.00	3,000.00	
009-715-5-390-50	Contractual/Technological			450.00			
009-715-5-420-00	Fuels for Vehicles/Equip	105.19					
009-715-5-430-00	Operating Supplies	5,904.13	6,761.78	1,788.53	3,500.00	3,500.00	
009-715-5-430-22	Tress-Purchase&Supplies						
009-715-5-440-00	Uniforms/Safety Equip	132.84	164.69	(39.65)	75.00	75.00	
009-715-5-450-00	Maint/Repair Supplies	6,286.58	2,027.77	4,270.76	1,200.00	2,500.00	
009-715-5-460-00	Vehicle Maint Supplies	405.05	494.99	225.97	150.00	150.00	
009-715-5-470-00	Minor Equipment	667.69	46.56	264.46	300.00	300.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	3,066.33	3,557.01	2,203.12	1,000.00	3,000.00	
009-715-5-530-00	Equipment						
009-715-5-540-00	Roads						
009-715-5-550-00	Improvements Other Than Bldgs						
009-715-5-550-50	Storm Drainage Improvements						
009-715-5-730-48	Transfer to City Prop 004						
TOTAL EXPENSES		41,607.90	34,983.29	28,350.25	28,475.00	32,425.00	
REVENUE OVER EXPENSES		(2,649.71)	(5,290.06)	(17,050.25)	25.00	75.00	

City of Highland, Illinois
Cemetery
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Cemetery Road Replacement		200,000	0		
Total Lines, Roads, Etc Account #540	0	200,000	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	200,000	0	0	0

CITY OF HIGHLAND



COMMUNITY DEVELOPMENT



City of Highland
Building and Zoning

2020-2021 Budget Goals

Mission Statement

“To protect the public’s investment, life, health, and welfare in the community while serving in a professional, ethical and efficient manner.”

Vision Statement

“Together, ensuring safety and encouraging growth.”

Critical Measures:

- Revenue generated by building permits will make up at least 15% of total revenue.
- Electrical inspection fees will cover costs at 100%.
- Plumbing inspection fees will cover costs at 100%.
- Revenue dedicated to Personnel will not exceed 60%.

Budget Goals:

- Implement EnerGov software into department processes to provide quality citizen service, including online citizen self-service.
- Upgrade office computers/tablets to maximize capabilities of EnerGov.
- Streamline internal processes through the use of technology.
- Increase landlord participation within the rental inspection program.
- Continue to provide employees with training and networking opportunities to enhance their professional abilities.
- Continue to address violations of the City’s adopted codes, to include the use of legal remedies when needed.
- Continue to provide timely and courteous plan reviews and inspections when requested and scheduled.

BUILDING & ZONING						
	Current	FY	FY	FY	FY	FY
	Fiscal Year	2021	2022	2023	2024	2025
	Budget					
Revenue						
Sales Tax	\$ 180,000	\$ 185,500	\$ 189,210	\$ 192,994	\$ 196,854	\$ 200,791
Income Tax	82,000	91,250	93,075	94,937	96,835	98,772
Telecommunications Tax	14,835	13,125	13,125	13,125	13,125	13,125
Building Permits	70,600	80,000	81,600	83,232	84,897	86,595
Electrical Inspections	22,000	23,000	23,460	23,929	24,408	24,896
Plumbing Inspections	16,000	17,000	17,340	17,687	18,041	18,401
Rental Inspections	10,000	7,000	7,140	7,283	7,428	7,577
Demolition Revenue	0	5,000	5,100	5,202	5,306	5,412
Misc Revenues	41,500	38,500	39,270	40,055	40,857	41,674
Operating Transfer In	1,400	0	0	0	0	0
Total Revenues Projected	\$ 438,335	\$ 460,375	\$ 469,320	\$ 478,444	\$ 487,750	\$ 497,243
Revenue Allocation:						
Operating & Maintenance Allocation	85%	372,585	391,319	398,922	406,677	414,588
Capital Expenditures Allocation	10%	43,834	46,038	46,932	47,844	49,724
Cash Reserve & Equip Repl Allocation	5%	21,917	23,019	23,466	23,922	24,862
Operating & Maintenance:						
Personnel	\$ 207,750	\$ 247,000	\$ 251,940	\$ 256,979	\$ 262,118	\$ 267,361
Professional	51,000	66,000	67,320	68,666	70,040	71,441
Contractual	120,900	134,275	136,961	139,700	142,494	145,344
Supplies	13,550	11,300	11,526	11,757	11,992	12,231
Total O&M Projected	\$ 393,200	\$ 458,575	\$ 467,747	\$ 477,101	\$ 486,643	\$ 496,376
Capital Projection	80,000	0	0	0	0	0
Capital Reserve Transfer In from 004	35,000	0	0	0	0	0
Transfer to Reserves 004	0	1,700	1,500	1,300	1,100	800
Cash Expenditures	473,200	458,575	467,747	477,101	486,643	496,376
Transfers Out	\$ -	\$ 1,700	\$ 1,500	\$ 1,300	\$ 1,100	\$ 800
Total Expenditures & Transfers Projected	\$ 473,200	\$ 460,275	\$ 469,247	\$ 478,401	\$ 487,743	\$ 497,176
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 135	\$ 100	\$ 74	\$ 42	\$ 7	\$ 66

BUILDING & ZONING FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 90%						
Actual Revenue Dedicated to O&M	89.7%	99.6%	99.7%	99.7%	99.8%	99.8%
Revenue Dedicated to Personnel will not exceed 60%						
Actual Revenue Dedicated to Personnel	47.4%	53.7%	53.7%	53.7%	53.7%	53.8%
Percentage of Operating Revenue from Permit Fees will exceed 15%	16.1%	17.4%	17.4%	17.4%	17.4%	17.4%
Estimated Capita	9,919	9,919	9,919	9,919	9,919	9,919
Reserves Balance October 2019	\$450,481	\$452,181	\$453,681	\$454,981	\$456,081	\$456,881
Reserves to Cover 90 days O&M Costs	\$96,953	\$113,073	\$115,335	\$117,641	\$119,994	\$122,394

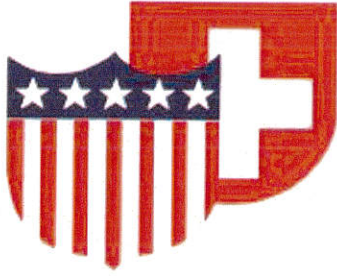
BUILDING & ZONING

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-2021 Budget	Comments
				6 months	10/31/19			
001-013-4-313-10	Sales Tax	183,114.28	184,836.11	94,828.72		180,000.00	185,500.00	
001-013-4-315-10	State Income Tax	72,330.05	96,878.41	54,140.37		82,000.00	91,250.00	
001-013-4-321-11	Simplified Muni Telecom Tx	15,318.55	14,647.33	6,578.96		14,835.00	13,125.00	
001-013-4-321-70	Permits-Bldgs/Access Bldg	39,200.23	70,715.60	96,481.29		70,000.00	80,000.00	Last year was high due to 2 new developments
001-013-4-321-71	Building Plan Review					600.00	-	
001-013-4-342-12	B&Z Misc. Plans Reviews	34,494.78	7,436.74	41,273.93		25,000.00	25,000.00	
001-013-4-342-13	B&Z-Electrical Inspect Fee	19,337.00	29,602.52	20,904.80		22,000.00	23,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	11,172.50	17,915.77	22,190.00		16,000.00	17,000.00	
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	2,900.00	6,537.00	2,100.00		3,500.00	1,500.00	Cleaned up zoning code to reduce variances
001-013-4-342-17	B&Z-Demolition Revenue						5,000.00	Sale of lot(s) demolished property
001-013-4-342-18	B&Z-Occupancy Permits	8,500.00	14,600.00	8,500.00		13,000.00	12,000.00	
001-013-4-342-19	Rental Inspection Fees		7,025.00	5,100.00		10,000.00	7,000.00	Most properties are now registered & inspected
001-013-4-346-20	Miscellaneous Revenue		1,940.00					
001-013-4-381-19	From Comm Dev Fd					-	-	
001-013-4-381-60	From Reserves	40,000.00	10,000.00			35,000.00		
001-013-4-381-63	From Fire Dept-Assist	1,200.00	1,400.00			1,400.00		
001-013-4-381-64	From Business District B		35,000.00					
TOTAL REVENUE		427,567.39	498,534.48	352,098.07		473,335.00	460,375.00	
001-013-5-110-00	Regular Salaries	206,431.33	169,647.99	92,436.22		178,750.00	215,000.00	
001-013-5-120-00	Overtime	194.54	786.31			1,500.00	500.00	
001-013-5-130-00	Benefits - Health & Life	8,915.58	26,203.23	11,876.98		27,500.00	31,500.00	
001-013-5-131-00	Benefits - Other					-	-	
001-013-5-160-00	Unemployment Ins					-	-	
001-013-5-170-00	Salary/Car Allowance	4.20				-	-	
001-013-5-220-00	Legal / Attorney Fees	58,169.62	50,294.50	32,466.27		45,000.00	52,500.00	
001-013-5-230-00	Engineering / Consulting	4,173.50	1,020.00				-	
001-013-5-230-10	Bldg Plan Review (Reimb)		9,300.00				5,000.00	
001-013-5-230-11	Subd Plan Review (Reimb)						-	
001-013-5-240-00	Training And Travel	5,596.22	2,307.37	4,609.93		7,000.00	8,500.00	cross-training / in-house inspections
001-013-5-310-00	Telephone / Communications	4,047.45	4,406.97	3,184.19		4,000.00	4,000.00	
001-013-5-320-00	Postage	1,224.32	1,973.32	628.06		2,000.00	1,750.00	
001-013-5-330-00	Utilities	4,648.93	5,367.64	1,884.87		4,000.00	4,500.00	
001-013-5-340-00	Rentals and Leases	1,791.50	2,082.73	1,122.17		2,500.00	2,500.00	
001-013-5-350-00	Insurance	96.00	127.00	53.75		200.00	225.00	
001-013-5-360-00	Equipment Maint And Repair					100.00	100.00	
001-013-5-360-10	Vehicle Maint/Repair	(2,344.18)	365.00	83.39		1,500.00	1,500.00	
001-013-5-370-00	Transportation Reimburse						-	
001-013-5-380-00	Building Maintenance	4,339.28	1,951.71	1,052.00		1,800.00	1,800.00	
001-013-5-390-00	Other Contractual Services	49,186.63	63,013.00	57,161.80		55,000.00	50,000.00	
001-013-5-390-50	Contractual/Technological	2,191.68	6,928.26	2,266.82		2,000.00	3,200.00	
001-013-5-390-81	B&Z-Electrical Inspectors	15,364.04	23,748.61	9,137.49		17,000.00	17,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	11,153.87	14,953.12	7,346.34		14,000.00	10,000.00	1-2 family home inspections done by State
001-013-5-390-83	B&Z-Occupancy Dep. Refund	6,166.25	13,715.00	3,100.00		6,000.00	6,000.00	
001-013-5-390-84	B&Z-Demolition Expenses		16,800.00	62,624.20		-	10,000.00	
001-013-5-390-88	Code Enforcement Expenses	632.90	230.00			800.00	700.00	
001-013-5-391-00	Technological IT	10,357.19	10,447.10	3,951.00		10,000.00	21,000.00	computer/tablet upgrade & software annual fees
001-013-5-410-00	Office Supplies	798.06	1,120.38	1,009.10		1,000.00	1,000.00	
001-013-5-420-00	Fuels For Vehicles/Equip	948.55	1,771.05	1,122.47		1,800.00	1,800.00	
001-013-5-430-00	Operating Supplies	2,395.54	3,933.41	2,525.23		2,750.00	3,000.00	
001-013-5-440-00	Safety & Uniform Supplies	1,533.39	1,171.78	1,472.49		1,500.00	1,500.00	
001-013-5-460-00	Vehicle Maint Supplies	17.00	291.47	276.06		500.00	500.00	
001-013-5-470-00	Minor Equipment	9,431.12	3,473.71			6,000.00	3,500.00	
001-013-5-510-00	Land					0	-	
001-013-5-520-00	Buildings & Structures						-	
001-013-5-530-00	Equipment			40,106.10		80,000.00	-	
001-013-5-550-00	Other Capital Improvements			12,649.00			-	
001-013-5-595-00	Depreciation Expenses						-	
001-013-5-730-47	Trans-City Prop Res-Mitigation						-	
001-013-5-730-48	Trans to City Prop/Eq/ Reserves						1,700.00	
001-013-5-730-54	Trans to Comm Dev 007						-	
001-013-5-810-00	Bad Debt						-	
TOTAL EXPENSES		407,464.51	437,430.66	354,145.93		473,200.00	460,275.00	
REVENUE OVER EXPENSES		20,102.88	61,103.82	(2,047.86)		135.00	100.00	

City of Highland, Illinois
Building and Zoning
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	0
ADA Accessibility Future Costs (split with Electric for building improvements)		4,750		0	0



CITY OF HIGHLAND

To: Mark Latham, City Manager
Kelly Korte, Director of Finance

From: Mallord Hubbard, Economic & Business Recruitment Coordinator

Date: December 11, 2019

Re: Budget Goals 2020-2021 TIF #1, TIF #2, Economic Development

**Budgetary
Initiatives**

Deploy resources through TIFs & incentive programs to make necessary infrastructure improvements and support to projects that would not move forward “but for” business assistance.

Continue to identify and improve avenues for marketing efforts aimed at attracting and retaining business and residents.

Build on workforce development initiatives to ensure trained labor force as key retention/attraction tool.

Attend all relevant conferences and trainings with focus on increasing city’s profile and pursuit to obtain CECD certification through International Economic Development Council.

Continue to plan events aimed at attracting tourists and promoting community as a whole.

BUSINESS DISTRICT A						
	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Business District Tax	\$ 592,000	\$ 674,000	\$ 680,740	\$ 687,547	\$ 694,423	\$ 701,367
Misc Revenues	3,500	7,500	7,650	7,803	7,959	8,118
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 595,500	\$ 681,500	\$ 688,390	\$ 695,350	\$ 702,382	\$ 709,485
Redevelopment Agreements	0	0	35,000	75,000	75,000	75,000
Capital Projection	250,000	115,000	0	0	0	0
Debt Service Public Safety Facility Financing	345,000	561,158	570,525	567,725	569,525	565,725
Cash Expenditures	595,000	676,158	605,525	642,725	644,525	640,725
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 500	\$ 5,342	\$ 82,865	\$ 52,625	\$ 57,857	\$ 68,760

Annual %
Increase

1%
2%
2%

BUSINESS DISTRICT A

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
012-000-4-313-12	Business District Sales Tax	359,151.48	266,084.29	592,000.00	674,000.00
012-000-4-361-10	Interest Income	633.40	1,348.12	3,500.00	7,500.00
012-000-4-371-17	Bond Proceeds				
TOTAL REVENUE		- 359,784.88	267,432.41	595,500.00	681,500.00
012-012-5-390-00	Other Contractual Services				
012-012-5-430-00	Operating Supplies				
012-012-5-470-00	Minor Equipment				
012-012-5-505-00	Engineering for Capital			50,000.00	
012-012-5-510-00	Land				
012-012-5-520-00	Buildings				
012-012-5-530-00	Equipment				
012-012-5-540-00	Lines, Roads Etc				
012-012-5-550-00	Other Capital Improvements			200,000.00	115,000.00
012-012-5-610-00	Principal Payments			345,000.00	305,000.00
012-012-5-620-00	Interest Payments				256,158.00
012-012-5-630-00	Debt Service Charges				
012-012-5-730-20	Transfer to Economic Development	41,538.85			
012-012-5-730-21	Transfer to Police Department	100,000.00			
TOTAL EXPENSES		- 141,538.85	-	595,000.00	676,158.00
REVENUE OVER EXPENSES		- 218,246.03	267,432.41	500.00	5,342.00

BUSINESS DISTRICT B

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
013-000-4-313-12	Business District Sales Tax	134,279.67	76,641.70	82,000.00	
013-000-4-361-00	Interest Income	249.69	460.14	1,000.00	
TOTAL REVENUE		- 134,529.36	77,101.84	83,000.00	0.00
013-013-5-390-00	Other Contractual Services				
013-013-5-430-00	Operating Supplies				
013-013-5-470-00	Minor Equipment				
013-013-5-505-00	Engineering for Capital			20,000.00	
013-013-5-510-00	Land				
013-013-5-520-00	Buildings				
013-013-5-530-00	Equipment				
013-013-5-540-00	Lines, Roads Etc				
013-013-5-550-00	Other Capital Improvements			63,000.00	
013-013-5-610-00	Principal Payments				
013-013-5-620-00	Interest Payments				
013-013-5-630-00	Debt Service Charges				
013-013-5-730-20	Transfer to B & Z	35,000.00			
TOTAL EXPENSES		- 35,000.00	-	83,000.00	0.00
REVENUE OVER EXPENSES		- 99,529.36	77,101.84	0.00	0.00

BUSINESS DISTRICT C

		FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
014-000-4-313-12	Business District Sales Tax				
014-000-4-361-10	Interest Income				
TOTAL REVENUE		-	-	0.00	0.00
014-014-5-390-00	Other Contractual Services				
014-014-5-430-00	Operating Supplies				
014-014-5-470-00	Minor Equipment				
014-014-5-505-00	Engineering for Capital				
014-014-5-510-00	Land				
014-014-5-520-00	Buildings				
014-014-5-530-00	Equipment				
014-014-5-540-00	Lines, Roads Etc				
014-014-5-550-00	Other Capital Improvements				
014-014-5-610-00	Principal Payments				
014-014-5-620-00	Interest Payments				
014-014-5-630-00	Debt Service Charges				
TOTAL EXPENSES		-	-	0.00	0.00
REVENUE OVER EXPENSES		-	-	0.00	0.00

Fema Drainage Improvements

City of Highland, Illinois
 Business District A
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital					
Total Eng for Capital Account #505	0				
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					0
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
FEMA Culvert Drainage	115,000				
Total Other Capital Improvements Account #550	115,000	0	0	0	0
Total Capital Expenditures Projected	115,000	0	0	0	0

(Note: Public Safety Facility will be recorded here with remaining Debt Certificate Proceeds)

Available to Be Allocated		80000	50000	55000	65000
(Based on future eligible project costs)					

TIF #1

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
006-000-4-311-10	Property Tax (TIF)	117,593.26	137,591.66	141,616.72		135,000.00	175,000.00
006-000-4-361-10	Interest Income	3,070.32	7,100.28	3,212.18		3,000.00	4,000.00
006-000-4-371-10	Misc Revenue						
006-000-4-371-40	From General Admin Fund						
TOTAL REVENUE		120,663.58	144,691.94	144,828.90		138,000.00	179,000.00
006-006-5-220-00	Legal / Attorney Fees					500.00	500.00
006-006-5-230-00	Engineering / Consulting	32,125.80					
006-006-5-240-00	Training And Travel						
006-006-5-390-00	Other Contractual Services	672.50	6,207.50	272.72		5,000.00	700.00
006-006-5-430-00	Operating Supplies						
006-006-5-505-00	Engineering for Capital					50,000.00	
006-006-5-505-00	Other Capital Improvements						285,000.00
006-006-5-595-00	Depreciation Expenses	7,950.08	7,950.08				
006-006-5-820-00	Econ Dev Incentive Disc.	5,565.85	12,752.78			82,000.00	9,000.00
TOTAL EXPENSES		46,314.23	26,910.36	92,540.72		137,500.00	295,200.00
REVENUE OVER EXPENSES		74,349.35	117,781.58	52,288.18		500.00	(116,200.00)

Prior year funds available

COMMUNITY DEVELOPMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
007-000-4-361-10	Interest Income	115.55	545.32	569.55		300.00	500.00
007-000-4-371-10	Misc Revenue	63,745.82	1,816.44	2,070.30		1,000.00	
007-000-4-371-40	Donations						
007-000-4-381-10	From General Admin Fund	175,000.00	200,000.00	120,000.00		220,000.00	220,000.00
007-000-4-381-12	From Electric Fund		176,800.00			190,867.00	60,593.00
007-000-4-381-13	From FTTP Fund		28,600.00			31,040.00	10,075.00
007-000-4-381-14	From Water Fund		31,200.00			34,450.00	11,102.00
007-000-4-381-15	From Sewer Fund		23,400.00			25,650.00	8,231.00
007-000-4-381-48	From B&Z						
007-000-4-381-49	From Econ Develop Reserves						
007-000-4-381-50	From Business District A		41,538.85				
TOTAL REVENUE		240,462.37	503,900.61	122,639.85		503,307.00	310,501.00
007-007-5-110-00	Regular Salaries	39,684.74	33,114.80	17,256.44		38,000.00	39,000.00
007-007-5-130-00	Benefits Health and Life	6,056.70	6,031.40	2,199.41		5,000.00	6,000.00
007-007-5-170-00	Salary Vehicle Allowance	5.40					
007-007-5-220-00	Legal / Attorney Fees	954.51	689.72	1,796.44		1,000.00	2,000.00
007-007-5-230-00	Engineering / Consulting	21,417.20	176,800.00	12,337.50			
007-007-5-240-00	Training And Travel	751.41	2,823.85	673.59		2,500.00	2,500.00
007-007-5-310-00	Telephone Communications	513.61	705.64	402.15		750.00	750.00
007-007-5-320-00	Postage	131.17	76.44	202.00		100.00	150.00
007-007-5-390-00	Other Contractual Services	8,153.07	59,307.10	20,141.36		87,500.00	100,000.00
007-007-5-390-33	Marketing	1,658.00	4,478.34	6,324.50		4,500.00	5,000.00
007-007-5-390-50	Contractual/Technological		58.19				
007-007-5-391-00	Technological IT	2,844.00	2,864.00	1,593.17		3,000.00	3,100.00
007-007-5-410-00	Office Supplies	57.24				100.00	100.00
007-007-5-430-00	Operating Supplies	151.16	39.06			500.00	200.00
007-007-5-470-00	Minor Equipment	199.00				250.00	250.00
007-007-5-505-00	Engineering for Capital			28,967.00		10,000.00	
007-007-5-510-00	Land			20,000.00			
007-007-5-550-00	Other Capital Improvements						
007-007-5-595-00	Depreciation Expense	7,627.50	7,627.50				
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						
007-007-5-730-22	Transfer To Water Fd						
007-007-5-730-48	Trans to City Prop Reserves						
007-007-5-750-00	Trans to Building and Zoning						
007-007-5-820-00	Econ Dev Incentive Disc.	3,681.37	253,201.83	767.69		300,000.00	100,000.00
007-007-5-820-05	Business District Incentives	57,402.67	67,042.54			50,000.00	50,000.00
007-007-5-820-10	IDC Funding						
TOTAL EXPENSES		151,288.75	438,927.91	112,661.25		503,200.00	309,050.00
REVENUE OVER EXPENSES		89,173.62	64,972.70	9,978.60		107.00	1,451.00

Based on estimated requests for reimbursement

TIF #2 Northside Conservation

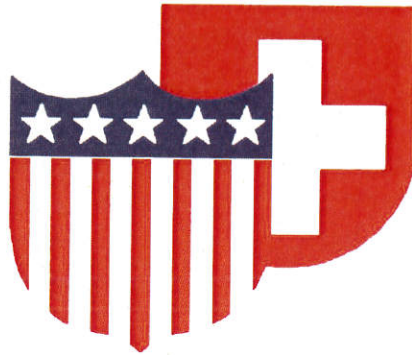
Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
010-000-4-311-10	Property Tax (TIF)	359,598.26	367,827.14	280,316.49		365,000.00	375,000.00
010-000-4-361-10	Interest Income	648.52	1,201.86	517.04		600.00	750.00
010-000-4-371-17	Bond Proceeds						
010-000-4-371-10	Misc Revenue						
010-000-4-371-40	From General Admin Fund						
010-000-4-371-50	From TIF #2 Bond Repayment	185,000.00	190,000.00				
TOTAL REVENUE		545,246.78	559,029.00	280,833.53		365,600.00	375,750.00
010-010-5-220-00	Legal / Attorney Fees					500.00	500.00
010-010-5-230-00	Engineering / Consulting						
010-010-5-240-00	Training And Travel						
010-010-5-390-00	Other Contractual Services	672.50	422.50			750.00	675.00
010-010-5-430-00	Operating Supplies						
010-010-5-620-00	Interest Expense	(1,046.16)	(1,046.16)				
010-010-5-640-00	Amortization Expense						
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	291,999.96	291,999.96	144,000.00		288,000.00	292,500.00
010-010-5-730-13	Transfer to Street Dept						
010-010-5-730-19	Transfer to Sewer Dept						
010-010-5-730-22	Transfer to Water Dept						
010-010-5-730-23	Transfer to Electric Dept						
010-010-5-800-01	Hospital Reimbursement						
010-010-5-800-02	Hospital MOB Reimbursement						
010-010-5-820-00	Econ Dev Incentive Disc.	42,940.67	43,712.11			76,000.00	50,000.00
TOTAL EXPENSES		334,566.97	335,088.41	144,000.00		365,250.00	343,675.00
REVENUE OVER EXPENSES		210,679.81	223,940.59	136,833.53		350.00	32,075.00

TIF #2 Bond Repayment Fund

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual		FY 2019-20 Budget	FY 2020-21 Budget
				6 months 10/31/19			
011-000-4-361-10	Interest Income	659.98	80.19	332.07		500.00	500.00

011-000-4-381-00	From TIF #2 Northside	291,999.96	291,999.96	144,000.00	288,000.00	292,500.00	
TOTAL REVENUE		292,659.94	292,080.15	144,332.07	288,500.00	293,000.00	
011-011-5-390-00	Other Contractual Services				190,000.00	200,000.00	Based on actual/not refinanced values
011-011-5-610-00	Principal Payments				98,262.00	92,562.00	Based on actual/not refinanced values
011-011-5-620-00	Interest Payments	104,529.16	100,795.84	49,131.25			
011-011-5-630-00	Debt Service Charges	200.00	200.00	200.00	200.00	200.00	
011-011-5-730-00	Transfer to TIF #2	185,000.00	190,000.00				
TOTAL EXPENSES		289,729.16	290,995.84	49,331.25	288,462.00	292,762.00	
REVENUE OVER EXPENSES		2,930.78	1,084.31	95,000.82	38.00	238.00	

CITY OF HIGHLAND



PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2020-2021 Budget Goals

Critical Measures

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

PW Admin/Street Division

- O&M Cost per paved lane mile will not exceed \$16,500 annually.
- Personnel costs per paved lane mile will not exceed \$11,000 annually.

Water Department

- Revenue dedicated to O&M costs will not exceed 70%.
- Revenue per 1,000 gallons sold will exceed \$6.50
- O&M cost per 1000 gallons sold will not exceed \$5.50
- 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%.
- Revenue per 1,000 gallons will exceed \$7.00
- O&M cost per 1,000 gallons sold will not exceed \$5.50
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Major Initiatives

Non Home Rule Sales Tax

Roadway Rehabilitation 20% Portion

- IL 160 Shared Use Path
- Signalization of U.S. Hwy. 40/Hemlock Street/Frank Watson Parkway
- Broadway Streetscape

Motor Fuel Tax

- Sidewalk replacement
- Sealcoating city streets program

Street and Alley/Public Works Admin.

- Replace wheel loader (cost share with WRF)
- Purchase new tar machine
- Purchase new asphalt hot box
- Replace resident engineer vehicle
- Sealcoating alleys
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city

Water Treatment Plant

- Continue maintenance of storage tanks
- Replace filter controllers

Water Reclamation Facility

- Construction of the improvements for the plant upgrade
- Replace new all-purpose spreader
- Develop a Phosphorus Discharge Optimization and Capacity, Management, Operations, and Maintenance Plan as part of the NPDES plant permit that evaluates phosphorus limits and discharge

Water Distribution/Sewer Collection

- Continue with the water main replacement program
- Replace Keeven Water Main along IL 143
- Continue cured in place pipe in clay pipe sewer mains
- Sanitary sewer trunk main rehabilitation

STREETS / PW ADMIN

	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Revenue							
Property / Replacement Tax	\$ 141,150	\$ 144,650	\$ 146,097	\$ 147,557	\$ 149,033	\$ 150,523	
Sales Tax	810,000	831,500	848,130	865,093	882,394	900,042	
Income Tax	350,000	391,250	399,075	407,057	415,198	423,502	
Telecommunications Tax	65,790	59,355	59,949	60,548	61,154	61,765	
Misc Revenues	48,391	32,200	32,200	32,200	32,200	32,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	15,000	15,000	15,000	15,000	15,000	15,000	
Total Revenues Projected	\$ 1,430,331	\$ 1,473,955	\$ 1,500,450	\$ 1,527,455	\$ 1,554,979	\$ 1,583,032	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,215,781	1,252,862	1,275,383	1,298,336	1,321,732	1,345,577
Capital Expenditures Allocation	10%	143,033	147,396	150,045	152,745	155,498	158,303
Cash Reserve & Equip Repl Allocation	5%	71,517	73,698	75,023	76,373	77,749	79,152
Operating & Maintenance:							
Personnel	\$ 698,027	\$ 704,030	\$ 696,228	\$ 710,152	\$ 724,355	\$ 738,842	
Professional	37,000	60,000	61,200	62,424	63,672	64,946	
Contractual	178,554	198,500	202,470	206,519	210,650	214,863	
Supplies	116,200	158,750	161,925	165,164	168,467	171,836	
Total O&M Projected	1,029,781	1,121,280	1,121,823	1,144,259	1,167,144	1,190,487	
Capital Projection	544,350	351,050	377,900	340,000	100,000	225,000	
Capital Reserve Transfer In from 004	144,000	0	0	0	0	0	
Transfer to Reserves 004	0	0	0	43,000	287,000	167,000	
Cash Expenditures	1,574,131	1,472,330	1,499,723	1,484,259	1,267,144	1,415,487	
Transfers Out	0	0	0	43,000	287,000	167,000	
Total Expenditures & Transfers Projected	\$ 1,574,131	\$ 1,472,330	\$ 1,499,723	\$ 1,527,259	\$ 1,554,144	\$ 1,582,487	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 200	\$ 1,625	\$ 728	\$ 196	\$ 834	\$ 545	

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	72.1%	76.1%	74.8%	74.9%	75.1%	75.2%
O & M Cost per paved lane mile will not exceed \$16,500	\$16,346	\$16,989	\$16,997	\$17,337	\$17,684	\$18,038
Personnel Cost per paved lane mile will not exceed \$11,000	\$11,080	\$10,667	\$10,549	\$10,760	\$10,975	\$11,195
Paved Lane Miles	63	66	66	66	66	66
Reserves Balance October 2019	\$543,014	\$543,014	\$543,014	\$586,014	\$873,014	\$1,040,014
Reserves to Cover 90 days O&M Costs	\$253,919	\$276,480	\$276,614	\$282,146	\$287,789	\$293,545

STREETS / PW ADMIN

Account Number	Description	YTD Actual			FY 2019-20 Budget	FY 2020-21 Budget	Comments
		FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19			
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	136,242.22	137,936.65	104,120.89	132,500.00	136,000.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	4,641.54	2,314.41	4,770.56	4,650.00	4,650.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	3,826.88	3,545.14		4,000.00	4,000.00	
001-017-4-313-10	Sales Tax	809,979.61	829,044.29	425,334.73	810,000.00	831,500.00	
001-017-4-315-10	State Income Tax	410,922.07	415,382.71	232,136.07	350,000.00	391,250.00	
001-017-4-321-11	Simplified Muni Telecom Tx	66,010.75	64,957.70	29,176.24	65,790.00	59,355.00	
001-017-4-343-10	Rental-Street Equipment						
001-017-4-343-11	Rental/Lease Revenue	5,742.98	10,800.00	5,400.00	7,200.00	7,200.00	
001-017-4-343-20	Misc Street Div	37,868.40	115,283.75	15,568.76	41,191.00	25,000.00	
001-017-4-343-22	Government Reimbursements						
001-017-4-346-20	Gain on Sale of Asset	1,800.00					
001-017-4-347-71	Misc. Tree Commission						
001-017-4-371-15	Grants						
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				144,000.00		
001-017-4-381-26	Transfer From MFT Fund						
001-017-4-381-50	From TIF #2 Bond Proceeds						
001-017-4-381-43	From Solid Waste Fd		15,000.00		15,000.00	15,000.00	
001-017-4-381-51	From 2007 Street Bond						
TOTAL REVENUE		1,477,034.45	1,594,264.65	816,507.25	1,574,331.00	1,473,955.00	
001-017-5-110-00	Regular Salaries	530,841.67	567,331.00	280,253.84	601,000.00	605,000.00	
001-017-5-120-00	Overtime	22,938.81	29,773.53	9,183.17	25,000.00	25,000.00	
001-017-5-130-00	Benefits - Health & Life	62,382.41	57,238.95	27,681.65	72,000.00	74,000.00	
001-017-5-131-00	Benefits - Other						
001-017-5-160-00	Unemployment Ins						
001-017-5-170-00	Salary/Car Allowance	26.60	26.54	12.04	27.00	30.00	
001-017-5-220-00	Legal / Attorney Fees	3,018.04	14,319.89	8,516.98	5,000.00	17,000.00	
001-017-5-230-00	Engineering / Consulting	15,370.00	40,360.94	5,117.50	30,000.00	40,000.00	
001-017-5-240-00	Training And Travel	3,125.51	1,933.10	441.70	2,000.00	3,000.00	
001-017-5-260-00	Waste Removal						
001-017-5-310-00	Telephone / Communications	3,807.32	2,720.46	1,700.78	3,096.00	3,500.00	
001-017-5-320-00	Postage	34.34	87.67	18.35	100.00	100.00	
001-017-5-330-00	Utilities	13,869.51	15,103.21	5,371.98	12,000.00	14,000.00	New roundabout watering costs
001-017-5-340-00	Rentals And Leases	3,215.78	1,069.08	537.88	6,000.00	2,000.00	
001-017-5-350-00	Insurance	8,068.33	5,857.67	1,147.75	6,250.00	5,000.00	
001-017-5-360-00	Equipment Maint And Repair	6,490.17	14,192.39	2,001.67	15,000.00	15,000.00	
001-017-5-360-10	Vehicle Maint/Repair	35,941.06	18,447.97	11,957.91	25,000.00	26,000.00	Repairs on International not being replaced
001-017-5-370-00	Transportation Reimburse						
001-017-5-380-00	Building Maintenance	3,957.42	2,019.92	1,033.91	8,000.00	8,000.00	Work on parking lot
001-017-5-390-00	Other Contractual Services	25,532.04	39,377.74	16,794.65	45,000.00	42,000.00	
001-017-5-390-22	Trees-Contracted Work	52,374.00	53,225.00	14,861.50	50,000.00	55,000.00	
001-017-5-390-50	Contractual/Technological	7,232.48	2,247.29	5,974.60	1,108.00	12,000.00	
001-017-5-391-00	Technological IT	5,799.07	6,766.38	3,425.91	7,000.00	15,900.00	
001-017-5-410-00	Office Supplies	158.95	87.03	135.50	200.00	250.00	
001-017-5-420-00	Fuels For Vehicles/Equip	20,357.81	22,463.52	13,126.39	24,000.00	25,000.00	inflation increase
001-017-5-430-00	Operating Supplies	31,193.00	16,194.04	8,574.35	25,000.00	22,000.00	
001-017-5-430-22	Trees-Purchase&Supplies						
001-017-5-440-00	Safety & Uniform Supplies	1,739.08	3,393.84	1,614.43	3,000.00	3,300.00	
001-017-5-450-00	Maint/Repair Supplies	10,124.47	5,761.61	3,073.68	10,000.00	10,000.00	
001-017-5-460-00	Vehicle Maint Supplies	1,369.48	2,097.44	352.75	3,000.00	3,000.00	
001-017-5-470-00	Minor Equipment	22,678.81	7,858.30	6,487.00	35,000.00	79,000.00	elec message boards/computers/milling attachmt
001-017-5-470-90	Minor Eq.-Storm Drainage	3,918.03	1,466.69	5,099.78	10,000.00	10,000.00	
001-017-5-490-00	Generat.Fuel/Chemical Sup	3,427.55	3,147.62	2,491.47	6,000.00	6,200.00	inflation increase
001-017-5-505-00	Engineering For Capital	(0.03)		37,184.05	25,000.00	-	
001-017-5-505-10	Engineering-Troxler/ IL160						
001-017-5-510-00	Land			9,967.50	-	-	
001-017-5-510-10	Right Of Way						
001-017-5-510-20	Easement						
001-017-5-520-00	Buildings & Structures				-	-	
001-017-5-530-00	Equipment			125,996.19	181,850.00	241,050.00	
001-017-5-540-00	Lines Roads Etc - New/Repl			112,416.19	42,500.00	85,000.00	
001-017-5-550-00	Other Capital Improvements			12,434.10	270,000.00	-	
001-017-5-550-10	Impr-Troxler/ IL160						
001-017-5-550-24	50 / 50 Program						
001-017-5-550-50	Storm Drainage			628.02	25,000.00	25,000.00	
001-017-5-595-00	Depreciation Expenses	762,073.00	735,980.46				
001-017-5-620-00	Interest Expense	4,364.89	3,404.26				
001-017-5-730-39	Trans To 004/Util Facility						
001-017-5-730-48	Trans To City Prop/Eq/Reserves	150,000.00	90,000.00		-		
001-017-5-810-00	Bad Debt	130.00					
TOTAL EXPENSES		1,815,559.60	1,783,953.54	735,615.17	1,574,131.00	1,472,330.00	
REVENUE OVER EXPENSES		(338,525.15)	(189,688.89)	80,892.08	200.00	1,625.00	

City of Highland, Illinois
 Street Department
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace International 2 Ton Dump Truck (2)			240,000		
Replace Freightliner 2-Ton Dump Truck		120,000			
Replace Wheel Loader (60-40 split with WRF)	110,000				
Replace Case Tractor Mower		35,000			
Replace Excavator		70,000			
Tar Machine	49,500				
Asphalt Hot Box	23,000				
Replace Backhoe					125,000
Vehicle Replacement for Resident Eng (1/3 split admin acct)	11,700				
Street Sweeper (Lease purchase)	46,850	42,900			
Total Equipment Account #530	241,050	267,900	240,000	0	125,000
Lines, Roads, Etc Account #540					
Seal Coating Alleys	30,000	20,000	20,000	20,000	20,000
Sidewalk/Road Improvements	55,000	55,000	30,000	30,000	30,000
Total Lines, Roads, Etc Account #540	85,000	75,000	50,000	50,000	50,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Storm Drainage Account #550-50					
Storm Drainage	25,000	35,000	50,000	50,000	50,000
Total Storm Drainage Account #550-50	25,000	35,000	50,000	50,000	50,000
Total Capital Improvements	351,050	377,900	340,000	100,000	225,000

NHR Street Bond Fund

	Current Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Sales Tax	\$ 1,410,000	1,410,000	1,413,525	1,417,059	1,420,601	1,424,153
Misc Revenues	1,000	127,500	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 1,411,000	\$ 1,537,500	\$ 1,413,525	\$ 1,417,059	\$ 1,420,601	\$ 1,424,153
Capital Projection	1,300,000	1,477,500	616,408	383,204	1,646,000	888,000
Transfer in from Prior Year	425,000			262,117	760,971	
Bond Payment Transfer Out	535,000	535,000	535,000	535,000	535,000	535,000
Total Expenditures & Transfers Projected	\$ 1,835,000	\$ 2,012,500	\$ 1,151,408	\$ 918,204	\$ 2,181,000	\$ 1,423,000
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 1,000	\$ (475,000)	\$ 262,117	\$ 760,971	\$ 572	\$ 1,153

Motor Fuel Tax

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Allotment	263,385.95	261,804.92	152,158.48	275,000.00	275,000.00	
008-000-4-361-10	Interest Income	6,631.32	10,446.80	6,746.88			
008-000-4-371-10	Misc Revenue						
TOTAL REVENUE		270,017.27	272,251.72	158,905.36	275,000.00	275,000.00	
008-008-5-340-00	Rentals And Leases						
008-008-5-430-00	Operating Supplies	134,079.31	203,502.91	143,141.13	275,000.00	275,000.00	
008-008-5-505-00	Engineering For Capital						
008-008-5-540-00	Lines Roads Etc - New/Repl	-	-			300,000.00	Sidewalk Improvements
008-008-5-550-00	Other Capital Improvements						
008-008-5-730-13	Transfer to Street Dept						
TOTAL EXPENSES		134,079.31	203,502.91	143,141.13	275,000.00	575,000.00	
REVENUE OVER EXPENSES		135,937.96	68,748.81	15,764.23	-	(300,000.00)	use funds on hand

Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
050-000-4-311-10	Property Tax-General						
050-000-4-313-12	Non-Home Rule Sales Tax	1,402,969.03	1,458,084.66	732,700.95	1,410,000.00	1,410,000.00	
050-000-4-361-10	Interest Income	952.22	2,123.28	1,725.58	1,000.00		
050-000-4-371-10	Miscellaneous Revenue	117,424.97				125,000.00	Madison County Funding Broadway Resurfacing
050-000-4-381-25	Transfer from Street Bond Int	1,175,000.00	735,000.00				
TOTAL REVENUE		2,696,346.22	2,195,207.94	734,426.53	1,411,000.00	1,537,500.00	
050-050-5-110-00	Regular Salaries						
050-050-5-120-00	Overtime						
050-050-5-130-00	Benefits - Health & Life						
050-050-5-220-00	Legal / Attorney Fees						
050-050-5-230-00	Engineering / Consulting						
050-050-5-240-00	Training and Travel						
050-050-5-310-00	Telephone / Communications						
050-050-5-360-00	Equipment Maint And Repair						
050-050-5-360-10	Vehicle Maint/Repair						
050-050-5-390-00	Other Contractual Services		250.00				
050-050-5-410-00	Office Supplies						
050-050-5-420-00	Fuels For Vehicles/Equip						
050-050-5-430-00	Operating Supplies						
050-050-5-470-00	Minor Equipment						
050-050-5-505-00	Engineering For Capital			123,732.50	105,000.00	167,500.00	
050-050-5-510-00	Land					50,000.00	
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			486.00			
050-050-5-540-10	Road Rehab - 20% NHR			9,677.69	1,195,000.00	1,260,000.00	
050-050-5-550-00	Other Capital Improvements						
050-050-5-550-50	Storm Drainage						
050-050-5-595-00	Depreciation Expenses	953,025.10	960,719.83				
050-050-5-610-00	Principal Payments						
050-050-5-620-00	Interest Payments	(11,730.72)	(8,798.15)				
050-050-5-630-00	Other Debt Services	100.00	100.00	100.00			
050-050-5-630-01	Accrued Interest Expense						
050-050-5-640-00	Amortization Expense						
050-050-5-730-28	Trans to NHRST/Street Bond 051	1,197,000.00	743,004.00	267,498.00			
050-050-5-730-29	Transfer to 2010 Street Bond				535,000.00	535,000.00	
050-050-5-730-30	Transfer to Street Dept						
TOTAL EXPENSES		2,138,394.38	1,695,275.68	401,494.19	1,835,000.00	2,012,500.00	
REVENUE OVER EXPENSES		557,951.84	499,932.26	332,932.34	(424,000.00)	(475,000.00)	Hemlock funds carryover and possible Madison County funding for Broadway Streetscape

Street Bond and Interest

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
051-000-4-361-10	Interest Income	4,682.95	5,397.40	1,637.84			bond paid in full
051-000-4-371-10	Miscellaneous Revenue						
051-000-4-381-31	From 050 NHR Sales Tax	1,197,000.00	743,004.00				
TOTAL REVENUE		1,201,682.95	748,401.40	1,637.84	-	-	
051-051-5-390-00	Other Contractual Services						
051-051-5-610-00	Principal Payments						
051-051-5-620-00	Interest Payments	21,160.00	7,840.00				
051-051-5-630-00	Other Debt Services	318.00	450.50				
051-051-5-730-25	Transfer to Street Bond Const	1,175,000.00	735,000.00				
TOTAL EXPENSES		1,196,478.00	743,290.50	-	-	-	
REVENUE OVER EXPENSES		5,204.95	5,110.90	1,637.84	-	-	

2010 Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
052-000-4-313-12	Non-Home Rule Sales Tax						
052-000-4-361-10	Interest Income						
052-000-4-371-10	Miscellaneous Revenue						
052-000-4-371-17	Bond Proceeds						
052-000-4-381-25	Trans from 2007 St Bond						
TOTAL REVENUE		-	-	-	-	-	
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						
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						

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
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						
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	143,500.55	143,500.55				
052-052-5-630-00	Other Debt Services						
052-052-5-640-00	Amortization Expense						
052-052-5-730-28	Trans To NHRST/Street Bond						
TOTAL EXPENSES		143,500.55	143,500.55	-			
REVENUE OVER EXPENSES		(143,500.55)	(143,500.55)	-			

2010 Street Bond Construction

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
053-053-4-381-10	Interest Income			346.74	500	500.00
053-053-4-381-31	From Street Bond Construction 050			267,498	535,000	535,000.00
TOTAL REVENUE		-	-	267,844.74	535,500	535,500.00
053-053-5-390-00	Other Contractual Services					
053-053-5-610-00	Principal Payments				381,787	362,923.00
053-053-5-620-00	Interest Payments				153,213	172,077.00
053-053-5-630-00	Other Debt Services					
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons					
TOTAL EXPENSES		-	-	-	535,000	535,000.00
REVENUE OVER EXPENSES		-	-	267,844.74	500	500.00

NHR Sales Tax
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					75,000
Pavement Rehabilitation					
Broadway Resurfacing (Lemon to Laurel) Const. Eng.		25,000			
Oak Street Reconstruction Prelim. Eng.				135,000	
6th Street Reconstruction Prelim. Eng.			215,000		
6th Street Reconstruction Const. Eng.				50,000	
US 40/Hemlock and Frank Watson Prkwy Signalization	50,000				
IL 160 Shared Use Path Const. Eng.	30,000				
Broadway Streetscape Const. Eng.	50,000				
Broadway Streetscape ROW Documents-Negotiations	37,500				
Total Engineering for Capital Account #505	167,500	25,000	215,000	185,000	75,000
Land Account #510				50,000	
Oak Street Reconstruction ROW Acquisition				50,000	
Broadway Streetscape Property-Easement Acquisition	50,000				
Vulliet Road ROW Acquisition					50,000
Grandview Farms ROW purchase SW peripheral (Bellm Rd)		246,408	123,204		
Total Land Account #510	50,000	246,408	123,204	0	50,000
Grandview Farm Purchase option future expansion 50% of project costs to be paid 8/1/23 \$985,635.36 total. Sharing 50/50 with Electric					
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Road Rehab 20% NHR Account #540-10					
Maintenance of Existing Streets by City Forces		25,000	25,000	25,000	25,000
Sidewalk Replacement		20,000	20,000	20,000	20,000
Pavement Rehabilitation					718,000
Oak Street Reconstruction				900,000	
Broadway Resurfacing (Lemon to Laurel)		300,000			
IL 160 Shared Use Path	290,000				
Broadway Streetscape	565,000				
US 40/Hemlock and Frank Watson Prkwy Signalization	405,000				
6th Street Reconstruction				516,000	
Total Road Rehab 20% NHR Account #540-10	1,260,000	345,000	45,000	1,461,000	763,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	1,477,500	616,408	383,204	1,646,000	888,000

**WATER FUND
O&M ALLOCATED BY CATEGORY**

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023 thru 01/2023	FY 2024 no increase	FY 2025 no increase
Revenue						
Utility Sales	\$ 2,764,776	\$ 2,719,228	\$ 2,760,016	\$ 2,801,417	\$ 2,801,417	\$ 2,801,417
Connection Fees	50,000	90,000	91,800	93,636	95,509	97,419
Misc Revenues	47,000	52,000	53,040	54,101	55,183	56,286
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,861,776	\$ 2,861,228	\$ 2,904,856	\$ 2,949,153	\$ 2,952,108	\$ 2,955,122
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,432,510	2,432,044	2,469,128	2,506,780	2,511,854
Capital Expenditures Allocation	10%	286,178	286,123	290,486	294,915	295,512
Cash Reserve & Equip Repl Allocation	5%	143,089	143,061	145,243	147,458	147,756
Operating & Maintenance:						
Personnel - Admin	\$ 112,526	\$ 108,030	\$ 110,191	\$ 112,394	\$ 114,642	\$ 116,935
Personnel - WTP	399,750	430,000	438,600	447,372	456,319	465,446
Personnel - Distribution	367,000	435,500	444,210	453,094	462,156	471,399
Sub Total	879,276	973,530	993,001	1,012,861	1,033,118	1,053,780
Professional Svcs - Admin	227,170	229,553	234,144	238,827	243,603	248,476
Professional Svcs - WTP	11,200	11,200	11,424	11,652	11,886	12,123
Professional Svcs - Distribution	1,200	11,200	11,424	11,652	11,886	12,123
Sub Total	239,570	251,953	256,992	262,132	267,375	272,722
Contractual Svcs - Admin	78,608	87,200	88,944	90,723	92,537	94,388
Contractual Svcs - WTP	223,612	224,900	229,398	233,986	238,666	243,439
Contractual Svcs - Distribution	29,336	33,600	34,272	34,957	35,657	36,370
Sub Total	331,556	345,700	352,614	359,666	366,860	374,197
Supplies - Admin	1,850	2,400	2,448	2,497	2,547	2,598
Supplies - WTP	187,150	182,150	185,793	189,509	193,299	197,165
Supplies - Distribution	71,300	82,200	83,844	85,521	87,231	88,976
Sub Total	260,300	266,750	272,085	277,527	283,077	288,739
Total O&M Projected	1,710,702	1,837,933	1,874,692	1,912,185	1,950,429	1,989,438
Capital Projection	809,279	1,070,979	919,279	914,279	769,279	669,279
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	0	350,000	182,000	172,000	64,000	1,000
Bond/Debt Payments	201000	201,000	200,352	200,645	200,718	199,571
Transfer to Economic Development	34450	11,102				
Transfer to Reserves / Surplus	106,000	90,000	91,800	93,636	95,509	97,419
Cash Expenditures	2,519,981	2,908,912	2,793,971	2,826,464	2,719,708	2,658,717
Transfers Out	341,450	302,102	292,152	294,281	296,227	296,990
Total Expenditures & Transfers Projected	\$ 2,861,431	\$ 3,211,014	\$ 3,086,123	\$ 3,120,745	\$ 3,015,935	\$ 2,955,707
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 345	\$ 214	\$ 734	\$ 408	\$ 173	\$ 415

WATER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	59.8%	64.2%	64.5%	64.8%	66.1%	67.3%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.26	\$ 5.65	\$ 5.77	\$ 5.88	\$ 6.00	\$ 6.12
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.80	\$ 8.80	\$ 8.94	\$ 9.07	\$ 9.08	\$ 9.09
	1.8	3.5	3.2	3.2	3.1	3.0
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	201	187	183	180	176	173
Cash Balance at EOFY	\$ 940,437	\$ 940,651	\$ 941,385	\$ 941,793	\$ 941,966	\$ 942,381
Gallons sold for FY 2018/19	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900
Reserves Balance October 2019	\$ 2,757,815	\$ 2,497,815	\$ 2,407,615	\$ 2,329,251	\$ 2,360,760	\$ 2,457,179
Reserves will cover 45 days O & M Costs	210,908	226,594	231,126	235,749	240,464	245,273

WATER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Revenue							
Utility Sales	\$ 2,764,776	\$ 2,719,228	\$ 2,760,016	\$ 2,801,417	\$ 2,801,417	\$ 2,801,417	
Connection Fees	50,000	90,000	91,800	93,636	95,509	97,419	
Misc Revenues	47,000	52,000	53,040	54,101	55,183	56,286	
Operating Transfers In							
Total Revenues Projected	\$ 2,861,776	\$ 2,861,228	\$ 2,904,856	\$ 2,949,153	\$ 2,952,108	\$ 2,955,122	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,432,510	2,432,044	2,469,128	2,506,780	2,509,292	2,511,854
Capital Expenditures Allocation	10%	286,178	286,123	290,486	294,915	295,211	295,512
Cash Reserve & Equip Repl Allocation	5%	143,089	143,061	145,243	147,458	147,605	147,756
Operating & Maintenance:							
Personnel - Admin	\$ 112,526	\$ 108,030	\$ 110,191	\$ 112,394	\$ 114,642	\$ 116,935	
Professional Svcs - Admin	227,170	229,553	234,144	238,827	243,603	248,476	
Contractual Svcs - Admin	78,608	87,200	88,944	90,723	92,537	94,388	
Supplies - Admin	1,850	2,400	2,448	2,497	2,547	2,598	
Sub Total -Admin	420,154	427,183	435,727	444,441	453,330	462,397	
Personnel - WTP	399,750	430,000	438,600	447,372	456,319	465,446	
Professional Svcs - WTP	11,200	11,200	11,424	11,652	11,886	12,123	
Contractual Svcs - WTP	223,612	224,900	229,398	233,986	238,666	243,439	
Supplies - WTP	187,150	182,150	185,793	189,509	193,299	197,165	
Sub Total	821,712	848,250	865,215	882,519	900,170	918,173	
Personnel - Distribution	367,000	435,500	444,210	453,094	462,156	471,399	
Professional Svcs - Distribution	1,200	11,200	11,424	11,652	11,886	12,123	
Contractual Svcs - Distribution	29,336	33,600	34,272	34,957	35,657	36,370	
Supplies - Distribution	71,300	82,200	83,844	85,521	87,231	88,976	
Sub Total	468,836	562,500	573,750	585,225	596,930	608,868	
Total O&M Projected	1,710,702	1,837,933	1,874,692	1,912,185	1,950,429	1,989,438	
Capital Projection	809,279	1,070,979	919,279	914,279	769,279	669,279	
Bond/Debt Proceeds	0	0	0	0	0	0	
Capital Reserve Transfer In	0	350,000	182,000	172,000	64,000	1,000	
Bond/Debt Payments	201,000	201,000	200,352	200,645	200,718	199,571	
Transfer to Economic Development	34,450	11,102					
Transfer to Reserves / Surplus	106,000	90,000	91,800	93,636	95,509	97,419	
Cash Expenditures	2,519,981	2,908,912	2,793,971	2,826,464	2,719,708	2,658,717	
Transfers Out	341,450	302,102	292,152	294,281	296,227	296,990	
Total Expenditures & Transfers Projected	\$ 2,861,431	\$ 3,211,014	\$ 3,086,123	\$ 3,120,745	\$ 3,015,935	\$ 2,955,707	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 345	\$ 214	\$ 734	\$ 408	\$ 173	\$ 415	

WATER DEPARTMENT'S CRITICAL MEASURES

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Actual Revenue per 1,000 Gallons	\$ 8.80	\$ 8.80	\$ 8.94	\$ 9.07	\$ 9.08	\$ 9.09
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	201	187	183	180	176	173
Cash Balance at EOFY	\$ 940,437	\$ 940,651	\$ 941,385	\$ 941,793	\$ 941,966	\$ 942,381
Gallons sold for FY 2018-2019	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900	325,061,900
Reserves Balance October 2019	\$ 2,757,815	\$ 2,497,815	\$ 2,407,615	\$ 2,329,251	\$ 2,360,760	\$ 2,457,179
Reserves will cover 45 days O & M Costs	210,908	226,594	231,126	235,749	240,464	245,273

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
201-203-5-380-00	Building Maintenance	2,195.46	1,425.25	1,098.81	5,000.00	5,000.00	
201-203-5-390-00	Other Contractual Services	4,122.68	6,450.93	16,069.27	6,000.00	8,000.00	
201-203-5-390-23	Lab Testing	2,683.50	3,247.71	1,150.80	3,000.00	3,300.00	
201-203-5-390-50	Contractual Technological	928.92	694.62		1,000.00	800.00	
201-203-5-391-00	Technological IT	2,844.00	2,864.00	1,581.00	3,000.00	4,200.00	
201-203-5-420-00	Fuels For Vehicles/Equip	4,799.01	5,073.34	3,800.75	5,000.00	8,000.00	
201-203-5-430-00	Operating Supplies	42,469.76	54,441.12	38,322.90	46,000.00	50,000.00	
201-203-5-440-00	Safety & Uniform Supplies	1,430.87	1,443.66	2,030.04	500.00	1,500.00	
201-203-5-450-00	Maint/Repair Supplies	3,509.81	12,715.34	6,326.88	12,000.00	12,000.00	
201-203-5-460-00	Vehicle Maint Supplies	2,754.12	2,017.76	1,618.86	2,800.00	3,200.00	
201-203-5-470-00	Minor Equipment	9,488.03	5,166.81	5,169.19	5,000.00	7,500.00	
201-203-5-505-00	Engineering For Capital			11,093.23	30,000.00	40,000.00	
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			32,270.00	-	-	
201-203-5-530-00	Equipment			32,575.16	70,000.00	70,000.00	
201-203-5-530-60	Meters			97,413.26	265,000.00	620,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl				-	-	
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		2,790,838.19	3,048,311.04	1,326,416.63	2,861,431.00	3,211,014.00	
REVENUE OVER EXPENSES		(116,478.32)	(192,691.04)	129,184.97	345.00	214.00	

WATER SURPLUS

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
205-000-4-361-10	Interest Income	16,525.93	40,075.05	17,477.74	22,500.00	35,000.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-81	From Water Fund	583,824.64	624,720.45	86,292.17	50,000.00	90,000.00	
TOTAL REVENUE		600,350.57	664,795.50	103,769.91	72,500.00	125,000.00	
205-205-5-730-22	Transfer To Water Fd					350,000.00	
TOTAL EXPENSES						350,000.00	
REVENUE OVER EXPENSES		600,350.57	664,795.50	103,769.91	72,500.00	(225,000.00)	

WATER DEPR / EQUIP REPLACEMENT

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
207-000-4-361-10	Interest Income		6,649.64	904.24			
207-000-4-371-10	Miscellaneous Revenue						
207-000-4-371-17	Bond/Loan Proceeds						
207-000-4-381-89	From Water Bond Reserve		72,000.00				
TOTAL REVENUE			78,649.64	904.24			
207-207-5-390-00	Other Contractual Services		23,322.50				
207-207-5-540-00	Lines, Roads Etc			5,301.92			
207-207-5-730-22	Transfer To Water Fd		104,436.97				
TOTAL EXPENSES			127,759.47	5,301.92			Project will be completed by 4/30/19
REVENUE OVER EXPENSES			(49,109.83)	(4,397.68)			

WATER ALT BND INT & RED

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
208-000-4-361-10	Interest Income		(145.96)	168.38		300.00	
208-000-4-371-10	Miscellaneous Revenue						
208-000-4-381-81	From Water Fund		99,000.00	100,500.00	201,000.00	201,000.00	
TOTAL REVENUE			98,854.04	100,668.38	201,000.00	201,300.00	
208-208-5-610-00	Principal Payments		31,860.19	71,000.00	143,000.00	149,000.00	
208-208-5-620-00	Interest Payments			29,231.55	57,161.00	51,858.00	
208-208-5-630-00	Other Debt Services						
208-208-5-640-00	Transfer to Water Fund		72,000.00				
TOTAL EXPENSES			103,860.19	100,231.55	200,161.00	200,858.00	
REVENUE OVER EXPENSES			(5,006.15)	436.83	839.00	442.00	

City of Highland, Illinois
 Water Treatment Plant
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Spillway Retaining Wall Repair		40,000			
Total Engineering Account #505	0	40,000	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Spillway Retaining Wall Repair		300,000			
Heartland Conservatory Shared Costs	60,000	60,000	60,000		
Future Plant Construction	100,000	100,000	100,000	100,000	100,000
Elevated Tank Maintenance	21,000	21,000	21,000	21,000	21,000
1.5 MG Standpipe Maintenance	97,450	97,450	97,450	97,450	97,450
1.0 MG Ground Storage Tank Maintenance	50,829	50,829	50,829	50,829	50,829
Total Other Capital Improvements Account #550	329,279	629,279	329,279	269,279	269,279
Total Capital Expenditures Projected	329,279	669,279	329,279	269,279	269,279

City of Highland, Illinois
Water Distribution
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Keeven Water Line Replacement	25,000				
Water Main Replacements	15,000	30,000	30,000	30,000	30,000
Total Engineering Account #505	<u>40,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Land Account #510					
Total Land Account #510	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Account #520					
Total Building Account #520	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equipment Account #530					
Replace Pot Holing Machine			65,000		
Replace Boring Rig		150,000			
Replace Dump Truck			120,000		
Replace backhoe (50/50 share with sew coll)				100,000	
Total Equipment Account #530	<u>0</u>	<u>150,000</u>	<u>185,000</u>	<u>100,000</u>	<u>0</u>
Meters Account #530-60					
Auto Meter Reading	70,000	70,000	70,000	70,000	70,000
Total Meters Account #530-60	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Lines, Roads, Etc Account #540					
Keeven Water Line Replacement	315,000				
Raeber Water Commitment	30,000				
Water Main Replacements	275,000	0	300,000	300,000	300,000
Total Lines, Roads, Etc Account #540	<u>620,000</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures Projected	<u><u>730,000</u></u>	<u><u>250,000</u></u>	<u><u>585,000</u></u>	<u><u>500,000</u></u>	<u><u>400,000</u></u>

SEWER FUND
O&M ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 2,049,895	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424
Pretreatment Revenue	250,000	220,000	220,000	220,000	220,000	220,000
Connection Fees	100,000	75,000	75,000	75,000	75,000	75,000
Misc Income	14,500	30,000	30,000	30,000	30,000	30,000
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,414,395	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424

Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,052,236	2,035,260	2,035,260	2,035,260	2,035,260
Capital Expenditures Allocation	10%	241,439	239,442	239,442	239,442	239,442
Cash Reserve & Equip Repl Allocation	5%	120,720	119,721	119,721	119,721	119,721

Operating & Maintenance:						
Personnel - Admin	\$ 104,550	\$ 108,280	\$ 111,528	\$ 114,874	\$ 118,320	\$ 121,870
Personnel - Collection	253,000	189,500	195,185	201,041	207,072	213,284
Personnel - WRF	373,500	400,500	412,515	424,890	437,637	450,766
Personnel - Pretreatment	0	0	-	-	-	-
Sub Total	731,050	698,280	719,228	740,805	763,029	785,920
Professional Svcs - Admin	172,161	175,924	179,442	183,031	186,692	190,426
Professional Svcs - Collection	800	800	816	832	849	866
Professional Svcs - WRF	5,000	2,000	2,040	2,081	2,122	2,165
Professional Svcs - Pretreatment	0	17,500	17,850	18,207	18,571	18,943
Sub Total	177,961	196,224	200,148	204,151	208,234	212,399
Contractual Svcs - Admin	75,608	83,130	84,793	86,488	88,218	89,983
Contractual Svcs - Collection	24,436	28,500	29,070	29,651	30,244	30,849
Contractual Svcs - WRF	218,676	219,100	223,482	227,952	232,511	237,161
Contractual Svcs - Pretreatment	5,250	6,500	6,630	6,763	6,898	7,036
Sub Total	323,970	337,230	343,975	350,854	357,871	365,029
Supplies - Admin	1,750	1,900	1,938	1,977	2,016	2,057
Supplies - Collection	38,400	56,500	57,630	58,783	59,958	61,157
Supplies - WRF	49,150	74,750	76,245	77,770	79,325	80,912
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	89,300	133,150	135,813	138,529	141,300	144,126
Total O&M Projected	1,322,281	1,364,884	1,399,164	1,434,340	1,470,435	1,507,474

Capital Projection	8,743,000	5,979,700	115,000	310,000	100,000	310,000
Bond Debt Repayment Transfer Out	197,000	199,000	737,000	738,000	867,000	868,000
Bond/Debt Proceeds	8,050,000	5,250,000	0	22,000	23,000	23,500
Capital Reserve Transfer In	0	0	0	141,000	96,000	343,000
Transfer to Economic Development	25,650	8,231	0	0	0	0
Transfer to Reserves / Surplus	176,000	92,000	143,000	75,000	75,000	75,000

Cash Expenditures	10,065,281	7,344,584	1,514,164	1,744,340	1,570,435	1,817,474
Transfers Out	398,650	299,231	880,000	813,000	942,000	943,000
Total Expenditures & Transfers Projected	\$ 10,463,931	\$ 7,643,815	\$ 2,394,164	\$ 2,557,340	\$ 2,512,435	\$ 2,760,474

Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 464	\$ 609	\$ 260	\$ 84	\$ 989	\$ 450

SEWER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	54.8%	57.0%	58.4%	59.9%	61.4%	63.0%
O & M Cost per 1000 gallons sold will not exceed \$ 5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.45	\$ 5.62	\$ 5.77	\$ 5.91	\$ 6.06	\$ 6.21
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.95	\$ 9.87	\$ 9.87	\$ 9.87	\$ 9.87	\$ 9.87
	4.5	4.25	4.1	3.96	3.81	3.66
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	291	282	275	268	262	256
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,582	\$ 1,053,842	\$ 1,053,925	\$ 1,054,915	\$ 1,055,365
Gallons billed for FY 2018-2019	242,658,200	242,658,200	242,658,200	242,658,200	242,658,200	242,658,200
Reserves Balance October 2019	\$1,593,559	\$1,685,559	\$1,828,559	\$1,762,559	\$1,741,559	\$1,473,559
Debt Reserves Required IEPA			\$540,000	\$540,000	\$668,000	\$668,000
Available Reserves			\$1,288,559	\$1,222,559	\$1,073,559	\$805,559
Reserves to Cover 45 days O&M Costs	\$163,021	\$168,273	\$172,500	\$176,836	\$181,286	\$185,853

SEWER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 2,049,895	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424	\$ 2,069,424
Pretreatment Revenue	250,000	220,000	220,000	220,000	220,000	220,000
Connection Fees	100,000	75,000	75,000	75,000	75,000	75,000
Interest Income	14,500	30,000	30,000	30,000	30,000	30,000
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,414,395	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424	\$ 2,394,424
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,052,236	2,035,260	2,035,260	2,035,260	2,035,260
Capital Expenditures Allocation	10%	241,439	239,442	239,442	239,442	239,442
Cash Reserve & Equip Repl Allocation	5%	120,720	119,721	119,721	119,721	119,721
Operating & Maintenance:						
Personnel - Admin	\$ 104,550	\$ 108,280	\$ 111,528	\$ 114,874	\$ 118,320	\$ 121,870
Professional Svcs - Admin	172,161	175,924	179,442	183,031	186,692	190,426
Contractual Svcs - Admin	75,608	83,130	84,793	86,488	88,218	89,983
Supplies - Admin	1,750	1,900	1,938	1,977	2,016	2,057
Sub Total	354,069	369,234	377,701	386,371	395,247	404,335
Personnel - Collection	253,000	189,500	195,185	201,041	207,072	213,284
Professional Svcs - Collection	800	800	816	832	849	866
Contractual Svcs - Collection	24,436	28,500	29,070	29,651	30,244	30,849
Supplies - Collection	38,400	56,500	57,630	58,783	59,958	61,157
Sub Total	316,636	275,300	282,701	290,307	298,123	306,157
Personnel - WRF	373,500	400,500	412,515	424,890	437,637	450,766
Professional Svcs - WRF	5,000	2,000	2,040	2,081	2,122	2,165
Contractual Svcs - WRF	218,676	219,100	223,482	227,952	232,511	237,161
Supplies - WRF	49,150	74,750	76,245	77,770	79,325	80,912
Sub Total	646,326	696,350	714,282	732,693	751,596	771,004
Personnel - Pretreatment	0	0	-	-	-	-
Professional Svcs - Pretreatment	0	17,500	17,850	18,207	18,571	18,943
Contractual Svcs - Pretreatment	5,250	6,500	6,630	6,763	6,898	7,036
Supplies - Pretreatment	0	0	-	-	-	-
Sub Total	5,250	24,000	24,480	24,970	25,469	25,978
Total O&M Projected	1,322,281	1,364,884	1,399,164	1,434,340	1,470,435	1,507,474
Capital Projection	8,743,000	5,979,700	115,000	310,000	100,000	310,000
Bond Debt Repayment Transfer Out	197,000	199,000	737,000	738,000	867,000	868,000
Bond/Debt Proceeds	8,050,000	5,250,000	0	22,000	23,000	23,500
Capital Reserve Transfer In	0	0	0	141,000	96,000	343,000
Transfer to Economic Development	25,650	8,231	-	-	-	-
Transfer to Reserves / Surplus	176,000	92,000	143,000	75,000	75,000	75,000
Cash Expenditures	10,065,281	7,344,584	1,514,164	1,744,340	1,570,435	1,817,474
Transfers Out	398,650	299,231	880,000	813,000	942,000	943,000
Total Expenditures & Transfers Projected	\$ 10,463,931	\$ 7,643,815	\$ 2,394,164	\$ 2,557,340	\$ 2,512,435	\$ 2,760,474
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 464	\$ 609	\$ 260	\$ 84	\$ 989	\$ 450

SEWER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	54.8%	57.0%	58.4%	59.9%	61.4%	63.0%
O & M Cost per 1000 gallons sold will not exceed \$5.50						
Actual Cost per 1,000 Gallons sold	\$ 5.45	\$ 5.44	\$ 5.58	\$ 5.72	\$ 5.86	6.01
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 9.95	\$ 9.55	\$ 9.55	\$ 9.55	\$ 9.55	9.55
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	291	282	275	268	262	256
Cash Balance at EOFY	\$ 1,052,973	\$ 1,053,582	\$ 1,053,842	\$ 1,053,925	\$ 1,054,915	\$ 1,055,365
Gallons billed for FY 2018-2019	242,658,200	250,721,600	250,721,600	250,721,600	250,721,600	250,721,600
Reserves Balance October 2019	\$1,593,559	\$1,685,559	\$1,828,559	\$1,762,559	\$1,741,559	\$1,473,559
Debt Reserves Required IEPA			\$540,000	\$540,000	\$668,000	\$668,000
Available Reserves			\$1,288,559	\$1,222,559	\$1,073,559	\$805,559
Reserves to Cover 45 days O&M Costs	\$163,021	\$168,273	\$172,500	\$176,836	\$181,286	\$185,853

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	Comments
308-308-5-620-00	Interest Payments	7,512.36					
308-308-5-630-00	Other Debt Services						
TOTAL EXPENSES		7,512.36	-	-	-	-	
REVENUE OVER EXPENSES		444,080.37	149.34	779,368.31	-	500.00	

SEWER BOND CONSTRUCTION

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
309-000-4-361-10	Interest Income					
309-000-4-371-10	Miscellaneous Revenue					
309-000-4-371-16	Loan Proceeds					
309-000-4-381-10	From General Admin Fund					
309-000-4-381-82	From Sewer Fund	200,004.00	197,004.00	98,502.00	197,000.00	199,000.00
TOTAL REVENUE		200,004.00	197,004.00	98,502.00	197,000.00	199,000.00
309-309-5-390-00	Other Contractual Services					
309-309-5-550-10	Sewer Bond Improvements					
309-309-5-595-00	Depreciation	134,924.47	134,924.47			
309-309-5-610-00	Principal Payments			120,000.00	120,000.00	125,000.00
309-309-5-620-00	Interest Payments	81,462.99	78,473.00	39,272.50	76,985.00	73,800.00
309-309-5-630-00	Other Debt Services	150.00	150.00			
TOTAL EXPENSES		216,537.46	213,547.47	159,272.50	196,985.00	198,800.00
REVENUE OVER EXPENSES		(16,533.46)	(16,543.47)	(60,770.50)	15.00	200.00

City of Highland, Illinois
Sewer Collection
20/21 thru 24/25

PROJECTS BY BUDGET ITEM

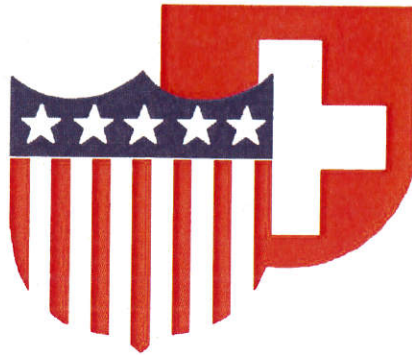
Budget Item	20/21	21/22	22/23	23/24	24/25	
Engineering for Capital Account #505						
CIPP Projects (remaining clay pipe in system)	30,000		10,000		10,000	
Trunk Main Rehabilitation-Prelim. Eng.	50,000					(SRF loan reimbursable)
Total Engineering Account #505	80,000	0	10,000	0	10,000	
Land Account #510						
Total Land Account #510	0	0	0	0	0	
Building Account #520						
Total Building Account #520	0	0	0	0	0	
Equipment Account #530						
Replace backhoe (50/50 share with water dist)				100,000		
Total Equipment Account #530	0	0	0	100,000	0	
Lines, Roads, Etc Account #540						
Trunk Main Rehabilitation	2,400,000					(SRF loan reimbursable)
CIPP Projects (remaining clay pipe in system)	528,000	0	300,000	0	300,000	
Total Lines, Roads, Etc Account #540	2,928,000	0	300,000	0	300,000	
Other Capital Improvements Account #550						
Total Other Capital Improvements Account #550	0	0	0	0	0	
Total Capital Expenditures Projected	3,008,000	0	310,000	100,000	310,000	

City of Highland, Illinois
 Water Reclamation Facility
 20/21 thru 24/25

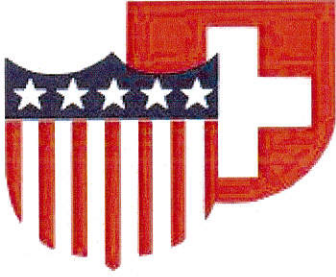
PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace Wheel Loader (60-40 split with S&A)	60,000				
Replace 2005 Bobcat Skid Loader with Compact Wheel Loader	100,000				
Replace 2000 H&S All Purpose Spreader		65,000			
Replace 2006 Brown Bear Paddle Aerator		50,000			
Total Equipment Account #530	160,000	115,000	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Plant Improvements and Upgrades	2,800,000				
Total Other Capital Improvements Account #550	2,800,000				
Total Capital Expenditures Projected	2,960,000	115,000	0	0	0

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2020-2021 Budget Goals

Mission Statement

To provide our customers with the most cost effective and reliable electric system available.

Critical Measures

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

- Revenue dedicated to personnel will not exceed 13%.
- Total revenue dedicated to O&M will not exceed 88%.
- At least 5% of total revenue will be placed in reserve.
- Revenue per kWh will exceed \$0.11.
- Total O&M cost per kWh sold will not exceed \$0.10.
- Operating income per KWH will exceed .010 based on APPA benchmarking.
- Net income per revenue dollar shall exceed \$0.047 based on APPA benchmarking.

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:

1. Complete deployment of Smart Grid Technology to allow all electric meters to be remotely read from the desktop.
2. Provide customers with portal allowing them to monitor their own electric usage and set alarms to be proactive and reduce complaint calls.
3. Purchase a new GPS unit for collection of data used in keeping our GIS maps updated.
4. Continue to validate current revenue stream thru testing and repair of large Commercial/industrial metering systems.

5. Replace hanging Christmas decorations on Broadway to coincide with Broadway Beautification Project.
6. Upgrade some additional Christmas lights on the square to LED bulbs.

Electric Production Goals:

1. Repair leaking roof on main power plant building.
2. Replace broken louver vents in Nordberg room with new power controlled vents resolving both water leak issues and improving energy efficiency.
3. Replace one pickup truck.
4. Purchase Sonetics headset system to allow generator operators to communicate while generating, improving safety conditions.
5. Purchase two replacement Catalysts for the CAT generators, the original spares were used during our EPA testing this year to replace two failing catalysts.

Electric Distribution Goals:

1. Complete deployment of Smart Grid meters.
2. Install Bellm Road Cross Tie to add flexibility and improve reliability.
3. Continue Pole Inspection to identify “Bad” poles and replace where necessary (20% of total poles in system).
4. Purchase an additional Tree Truck and chipper and add 1 more tree trimmer.
5. Perform preventative Maintenance on Eastside Substation Tap Changer.
6. Purchase a Thumper/Radar Machine for locating UG faults.
7. Hire contractors to install 34.5 KV circuit breakers.
8. Hire contractors to replace aerial banks at Weinheimer and Sharpshooters.
9. Replace light poles along Broadway to coincide with Broadway Beautification Project.
10. Install permanent lighting along Sharpshooters trail.

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT						

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 15,090,193	\$ 15,826,910	\$ 16,222,583	\$ 16,628,148	\$ 17,043,852	\$ 17,469,948
Connection Fees	35,000	35,000	35,000	35,000	35,000	35,000
Misc Revenues	1,096,298	107,604	107,604	107,604	107,604	107,604
Total Revenues Projected	\$ 16,221,491	\$ 15,969,514	\$ 16,365,187	\$ 16,770,752	\$ 17,186,456	\$ 17,612,552

Revenue Allocation:							
Operating & Maintenance Allocation	85%	13,788,267	13,574,087	13,910,409	14,255,139	14,608,488	14,970,669
Capital Expenditures Allocation	10%	1,622,149	1,596,951	1,636,519	1,677,075	1,718,646	1,761,255
Cash Reserve & Equip Repl Allocation	5%	811,075	798,476	818,259	838,538	859,323	880,628

Operating & Maintenance:						
Personnel - Admin	\$ 464,130	\$ 500,780	\$ 513,300	\$ 526,133	\$ 539,286	\$ 552,768
Professional Svcs - Admin	796,223	821,157	837,580	854,332	871,419	888,847
Contractual Svcs - Admin	385,000	388,850	396,627	404,560	412,651	420,904
Supplies - Admin	16,500	18,700	19,261	19,839	20,434	21,047
Sub Total Admin	<u>1,661,853</u>	<u>1,729,487</u>	<u>1,766,768</u>	<u>1,804,864</u>	<u>1,843,790</u>	<u>1,883,566</u>
Personnel - Production	147,000	156,500	161,195	166,031	171,012	176,142
Professional Svcs - Production	35,500	25,500	26,010	26,530	27,061	27,602
Contractual Svcs - Production	9,772,492	10,017,034	10,217,375	10,421,723	10,630,157	10,842,760
Supplies - Production	92,350	80,400	82,812	85,296	87,855	90,491
Sub Total Production	<u>10,047,342</u>	<u>10,279,434</u>	<u>10,487,392</u>	<u>10,699,580</u>	<u>10,916,085</u>	<u>11,136,995</u>
Personnel - Distribution	1,233,500	1,342,200	1,382,466	1,423,940	1,466,658	1,510,658
Professional Svcs - Distribution	50,000	50,000	51,000	52,020	53,060	54,121
Contractual Svcs - Distribution	103,500	154,025	157,106	160,248	163,453	166,722
Supplies - Distribution	177,500	191,000	196,730	202,632	208,711	214,972
Sub Total Distribution	<u>1,564,500</u>	<u>1,737,225</u>	<u>1,787,302</u>	<u>1,838,840</u>	<u>1,891,882</u>	<u>1,946,473</u>
Total O&M Projected	13,273,695	13,746,146	14,041,462	14,343,284	14,651,757	14,967,034

Capital Projection	2,184,564	1,293,564	1,166,864	1,143,564	658,564	398,564
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	190,867	60,593	60,000	60,000	60,000	60,000
Transfer to Reserves / Surplus	572,000	869,000	1,096,000	1,223,000	1,816,000	2,186,000

Cash Expenditures	15,458,259	15,039,710	15,208,326	15,486,848	15,310,321	15,365,598
Transfers Out	762,867	929,593	1,156,000	1,283,000	1,876,000	2,246,000
Total Expenditures & Transfers Projected	\$ 16,221,126	\$ 15,969,303	\$ 16,364,326	\$ 16,769,848	\$ 17,186,321	\$ 17,611,598

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 365	\$ 211	\$ 861	\$ 904	\$ 135	\$ 954
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<u>ELECTRIC FUND'S CRITICAL MEASURES</u>						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	81.8%	86.1%	85.8%	85.5%	85.3%	85.0%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.4%	12.5%	12.6%	12.6%	12.7%	12.7%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1234	0.1185	0.1185	0.1185	0.1184	0.1184
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1010	0.1020	0.1017	0.1013	0.1010	0.1006
Operating Income will exceed .010 cents per KWH	0.0224	0.0165	0.0168	0.0172	0.0174	0.0178
Projected KWH per Year with 2.5% increase over Actual 2018-2019 KWH	131,460,977	134,747,501	138,116,189	141,569,094	145,108,321	148,736,029
Reserves Balance October 2019	\$7,015,556	\$7,884,556	\$8,980,556	\$10,203,556	\$12,019,556	\$14,205,556
Reserves to Cover 45 days O&M Costs	\$1,636,483	\$1,694,730	\$1,731,139	\$1,768,350	\$1,806,381	\$1,845,251

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY						

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Utility Sales	\$ 15,090,193	15,826,910	16,222,583	16,628,148	17,043,852	17,469,948
Connection Fees	35,000	35,000	35,000	35,000	35,000	35,000
Misc Revenues	1,096,298	107,604	107,604	107,604	107,604	107,604
Total Revenues Projected	\$ 16,221,491	\$ 15,969,514	\$ 16,365,187	\$ 16,770,752	\$ 17,186,456	\$ 17,612,552

Revenue Allocation:						
Operating & Maintenance Allocation	85%	13,788,267	13,574,087	13,910,409	14,255,139	14,608,488
Capital Expenditures Allocation	10%	1,622,149	1,596,951	1,636,519	1,677,075	1,761,255
Cash Reserve & Equip Repl Allocation	5%	811,075	798,476	818,259	838,538	880,628

Operating & Maintenance:						
Personnel - Admin	\$ 464,130	\$ 500,780	\$ 513,300	\$ 526,133	\$ 539,286	\$ 552,768
Personnel - Production	147,000	156,500	161,195	166,031	171,012	176,142
Personnel - Distribution	1,233,500	1,342,200	1,382,466	1,423,940	1,466,658	1,510,658
Sub Total	<u>1,844,630</u>	<u>1,999,480</u>	<u>2,056,961</u>	<u>2,116,104</u>	<u>2,176,956</u>	<u>2,239,568</u>
Professional Svcs - Admin	796,223	821,157	837,580	854,332	871,419	888,847
Professional Svcs - Production	35,500	25,500	26,010	26,530	27,061	27,602
Professional Svcs - Distribution	50,000	50,000	51,000	52,020	53,060	54,121
Sub Total	<u>881,723</u>	<u>896,657</u>	<u>914,590</u>	<u>932,882</u>	<u>951,540</u>	<u>970,570</u>
Contractual Svcs - Admin	385,000	388,850	396,627	404,560	412,651	420,904
Contractual Svcs - Production	9,772,492	10,017,034	10,217,375	10,421,723	10,630,157	10,842,760
Contractual Svcs - Distribution	103,500	154,025	157,106	160,248	163,453	166,722
Sub Total	<u>10,260,992</u>	<u>10,559,909</u>	<u>10,771,108</u>	<u>10,986,531</u>	<u>11,206,261</u>	<u>11,430,386</u>
Supplies - Admin	16,500	18,700	19,261	19,839	20,434	21,047
Supplies - Production	92,350	80,400	82,812	85,296	87,855	90,491
Supplies - Distribution	177,500	191,000	196,730	202,632	208,711	214,972
Sub Total	<u>286,350</u>	<u>290,100</u>	<u>298,803</u>	<u>307,767</u>	<u>317,000</u>	<u>326,510</u>
Total O&M Projected	\$ 13,273,695	\$ 13,746,146	\$ 14,041,462	\$ 14,343,284	\$ 14,651,757	\$ 14,967,034

Capital Projection	2,184,564	1,293,564	1,166,864	1,143,564	658,564	398,564
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	190,867	60,593	60,000	60,000	60,000	60,000
Transfer to Reserves / Surplus	572,000	869,000	1,096,000	1,223,000	1,816,000	2,186,000

Cash Expenditures	15,458,259	15,039,710	15,208,326	15,486,848	15,310,321	15,365,598
Transfers Out	762,867	929,593	1,156,000	1,283,000	1,876,000	2,246,000
Total Expenditures & Transfers Projected	\$ 16,221,126	\$ 15,969,303	\$ 16,364,326	\$ 16,769,848	\$ 17,186,321	\$ 17,611,598

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 365	\$ 211	\$ 861	\$ 904	\$ 135	\$ 954
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ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 88%						
Actual Revenue Dedicated to O&M	81.8%	86.1%	85.8%	85.5%	85.3%	85.0%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.4%	12.5%	12.6%	12.6%	12.7%	12.7%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1234	0.1185	0.1185	0.1185	0.1184	0.1184
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1010	0.1020	0.1017	0.1013	0.1010	0.1006
Operating Income will exceed .010 cents per KWH	0.0224	0.0165	0.0168	0.0172	0.0174	0.0178
Projected KWH per Year with 2.5% increase over Actual 2018-2019 KWH	131,460,977	134,747,501	138,116,189	141,569,094	145,108,321	148,736,029
Net income per revenue dollar shall exceed \$.047	0.0353	0.0544	0.0670	0.0730	0.1057	0.1242
Reserves Balance October 2019	\$7,015,556	\$7,884,556	\$8,980,556	\$10,203,556	\$12,019,556	\$14,205,556
Reserves to Cover 45 days O&M Costs	\$1,636,483	\$1,694,730	\$1,731,139	\$1,768,350	\$1,806,381	\$1,845,251

Account Number	Description	FY 2017-18 Actual	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget	
101-102-5-540-00	Lines						-
101-102-5-550-00	Other Capital Improvements						-
101-102-5-595-00	Depreciation Expenses						-
<u>ELECTRIC DISTRIBUTION</u>							
101-104-5-110-00	Regular Salaries	851,582.36	857,584.23	374,699.18	900,000.00	950,000.00	
101-104-5-120-00	Overtime	103,710.76	77,658.08	37,213.78	90,000.00	80,000.00	
101-104-5-130-00	Benefits - Health & Life	48,441.50	73,512.54	31,336.98	80,000.00	119,100.00	
101-104-5-131-00	Benefits - Other						
101-104-5-140-00	Social Security	70,179.12	68,735.20	30,380.99	75,500.00	79,000.00	
101-104-5-150-00	Retirement	103,791.49	91,897.25	34,554.77	88,000.00	114,100.00	
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	10,408.58	13,978.52	6,397.10	20,000.00	10,000.00	
101-104-5-240-00	Training And Travel	17,620.88	12,774.05	800.00	30,000.00	40,000.00	3 apprentices
101-104-5-260-00	Waste Removal						
101-104-5-310-00	Telephone/Communications	716.96	631.75	587.42	1,000.00	1,500.00	
101-104-5-330-00	Utilities	2,536.24	2,130.14	637.94	3,500.00	3,000.00	Added Carabay Crest Subdivision
101-104-5-340-00	Rentals And Leases	1,800.00	4,765.49	15,843.73	8,000.00	16,000.00	Facon rental X 2
101-104-5-360-00	Equipment Maint And Repair	86,839.04	49,335.11	25,007.60	35,000.00	40,000.00	Full crew, probably more issues
101-104-5-360-10	Vehicle Maint/Repair	6,432.72	1,384.30	3,605.10	5,000.00	6,000.00	
101-104-5-370-00	Transportation Reimburse						
101-104-5-380-00	Building Maintenance	11,292.27	6,979.36	1,029.00	7,500.00	5,000.00	
101-104-5-390-00	Other Contractual Services	49,405.07	44,492.37	98,904.32	38,000.00	60,000.00	over this year due to mutual aid and recruiting by \$6K and \$86K r, also added \$20K for annual pole testing here
101-104-5-390-40	Trees-Distribution						
101-104-5-390-41	Contractual/Technological	2,800.00					
101-104-5-390-50	Contractual/Technological	1,920.48	1,920.48	1,158.21	2,000.00	2,400.00	Air cards fees for tablets
101-104-5-391-00	Technological IT	2,876.95	2,864.00	1,581.00	3,500.00	20,125.00	
101-104-5-420-00	Fuels For Vehicles/Equip	18,331.46	18,934.29	9,645.60	25,000.00	25,000.00	
101-104-5-430-00	Operating Supplies	119,925.67	85,426.74	63,617.07	110,000.00	120,000.00	
101-104-5-430-41	Operating Supplies-Transmi						
101-104-5-440-00	Safety & Uniform Supplies	6,684.58	19,388.25	17,502.66	12,000.00	15,000.00	
101-104-5-450-00	Maint/Repair Supplies	5,266.06	2,533.02	2,472.80	3,000.00	4,000.00	
101-104-5-460-00	Vehicle Maint Supplies	8,807.49	6,189.68	2,565.32	7,500.00	7,000.00	
101-104-5-470-00	Minor Equipment	28,175.48	13,043.24	14,928.05	20,000.00	20,000.00	
101-104-5-505-00	Engineering For Capital			20,765.29	119,000.00	55,000.00	
101-104-5-510-00	Land				98,564.00	98,564.00	
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			2,569.50	170,000.00	365,000.00	
101-104-5-530-60	Meters			258.00	240,000.00	400,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl						
101-104-5-540-03	Lines-Transmission			14,000.00			
101-104-5-540-10	Electric Poles			27,038.94	75,000.00	75,000.00	
101-104-5-540-20	Electric Transformers			17,160.00	60,000.00	100,000.00	
101-104-5-540-30	Electric Cable			5,310.00	50,000.00	50,000.00	
101-104-5-550-00	Other Capital Improvements			8,320.72	1,372,000.00	35,000.00	
101-104-5-560-00	Substations						
101-104-5-595-00	Depreciation Expenses						
101-104-5-630-00	Other Debt Services						
TOTAL EXPENSES		15,555,285.12	15,956,211.49	7,568,071.38	17,247,011.00	17,010,642.00	
REVENUE OVER EXPENSES		(83,451.48)	(218,918.74)	1,750,550.23	365.00	211.00	
<u>Electric Surplus</u>							
105-000-4-361-10	Interest Income	49,400.13	104,570.91	46,898.00	55,000.00	96,000.00	
105-000-4-371-10	Miscellaneous Revenue						
105-000-4-381-75	From City Property Utility Facility Fund						
105-000-4-381-80	From Electric	1,024,860.00	1,077,333.24	44,731.80	422,000.00	869,000.00	
TOTAL REVENUE		1,074,260.13	1,181,904.15	91,629.80	477,000.00	965,000.00	
105-105-5-730-15	Transfer To Electric						
105-105-7-30-20	Transfer To FTTP Fund						
TOTAL EXPENSES		-	-	-	-	-	
REVENUE OVER EXPENSES		1,074,260.13	1,181,904.15	91,629.80	477,000.00	965,000.00	

City of Highland, Illinois
Electric Production
 20/21 thru 24/25

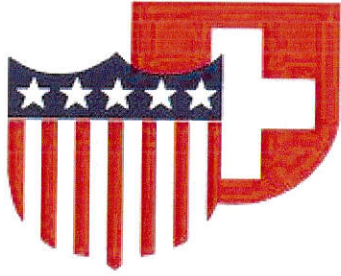
PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Nordberg Room Roof Louver Replacement	20,000				
Main building roof repairs	40,000				
Total Building Account #520	60,000	0	0	0	0
Equipment Account #530					
Power Plant Pickup Truck	30,000				
Walnut Christmas Decoration Upgrade			10,000		
Broadway Christmas Decorations Upgrade	25,000	25,000			
Total Equipment Account #530	55,000	25,000	10,000	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
ADA Accessibility Modifications		9,500			
Total Other Capital Improvements Account #550	0	9,500	0	0	0
Total Capital Expenditures Projected	115,000	34,500	10,000	0	0

City of Highland, Illinois
 Electric Distribution
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Northtown Substation Transformer					
Contract help for 34.5 Kv breaker installation	40,000				
Maintenance of Eastside Substation Load Tap Changer	15,000				
Total Engineering for Capital Account #505	55,000	0	0	0	0
Land Account #510	98,564	98,564	98,564	98,564	98,564
Total Land Account #510	98,564	98,564	98,564	98,564	98,564
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replacement Tree Truck and Chipper	175000				
City portion of Lights on Broadway Phase I	90000				
City portion of Lights on Broadway Phase II		90000			
Thumper/Radar Machine	25000				
Materials for 2400 circuit elimination project	50000	50000			
Customer Portal		27000			
SCADA System Upgrade			350,000		
Miscellaneous equipment for Bellm Road Cross Tie		26800			
Eastside Circuit Upgrades		105000			
Miscellaneous costs associated with 2nd 138 feed			300,000		
Westside substation breaker upgrades				300,000	
Northtown substation breaker upgrades					300,000
Misc Control Devices	25,000	25,000	25,000	25,000	
Total Equipment Account #530	365,000	323,800	675,000	325,000	300,000
Meters Account #530-60					
Electric Meters	400,000	50,000	50,000	50,000	
Total Electric Meters Account #530-60	400,000	50,000	50,000	50,000	0
Lines, Roads, Etc Account #540					
138kv Line Clearance Trimming			100,000		
Total Lines, Roads, Etc Account #540	0	0	100,000	0	0
Electric Poles Account #540-10					
Bellm Road Cross Tie		25,000			
Electric Poles	75,000	75,000	75,000	50,000	
Total Electric Poles #540-10	75,000	100,000	75,000	50,000	0
Electric Transformers Account #540-20					
Electric Transformers	100,000	50,000	50,000	50,000	
Total Electric Transformers Account #540-20	100,000	50,000	50,000	50,000	0
Electric Cable Account #540-30					
Bellm Road Cross Tie		75,000			
New Electric Lines	50,000	50,000	50,000	50,000	
Total Electric Cable Account #540-30	50,000	125,000	50,000	50,000	0
Other Capital Improvements Account #550					
Upgrade/Replace SCADA System		350,000			
Northtown Substation Transformer					
Lighting for Broadway Streetscape					
Lighting for Sharpshooters Trail					
150 LED Streetlights	35,000	35,000	35,000	35,000	
Total Other Capital Improvements Account #550	35,000	385,000	35,000	35,000	0
Total Capital Expenditures Projected	1,178,564	1,132,364	1,133,564	658,564	398,564



City of Highland

HCS

FY 2021 Budget Goals

Critical Measures

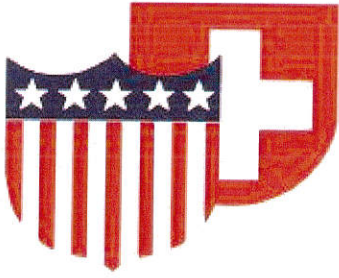
- Revenue dedicated to OM will not exceed 85%
- Revenue dedicated to Personnel will equal 20%

Benchmarks to track for Critical Measures in next budget years:

- ROI will be less than 18 months
- ARPU per subscriber will be more than \$75.00

Major Initiatives

- Support completion of build out to premises within City limits.
- Advertise locally and regionally to draw in businesses and new residents.
- Limit unplanned/unbilled overtime costs to less than 20% of the overall personnel costs.
- Complete migration to IPTV solution.
- Create maintenance program for Fiber Network.
- Initiate products for non HCS customers.
- Wire public safety building.



City of Highland

Information Technology

FY 2021 Budget Goals

Critical Measures

- Maintain current headcount under growing IT demand.

Major Initiatives

- Complete building and zoning software upgrade with citizens' self-service.
- Create records retention program; seek document management solution.
- Infrastructure refresh (core firewalls, email filtering/firewall, VPN solution).
- Deploy upgrades to Human Resources and Parks and Recreation software.
- Enter into 3rd party contract for regular penetration and network security testing.
- Provide solution for meter reader software.
- Complete Water Reclamation network migration.
- Wire Public Safety Building.

FIBER FUND - 111
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Revenue						
Sales - Voice, Video, Data, STB	\$ 2,509,049	\$ 2,771,282	\$ 2,826,708	\$ 2,883,242	\$ 2,940,907	\$ 2,999,725
Home Automation	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ -
Wire Maintenance	\$ 54,288	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245
Misc Revenues	(59,500)	(71,500)	(72,930)	(74,389)	(75,876)	(77,394)
Total Revenues Projected	\$ 2,560,837	\$ 2,760,982	\$ 2,816,202	\$ 2,872,526	\$ 2,929,976	\$ 2,988,576
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,176,711	2,346,835	2,393,771	2,441,647	2,490,480
Capital Expenditures Allocation	10%	256,084	276,098	281,620	287,253	292,998
Cash Reserve & Equip Repl Allocation	5%	128,042	138,049	140,810	143,626	149,429
Operating & Maintenance:						
Personnel	\$ 385,000	\$ 441,000	\$ 369,820	\$ 377,216	\$ 384,761	\$ 392,456
Professional Svcs	52,230	54,486	55,576	56,687	57,821	58,977
Contractual Svcs	1,568,080	1,963,548	1,865,371	1,902,678	1,940,732	1,979,546
Supplies	24,431	26,972	27,511	28,062	28,623	29,195
Total O&M Projected	\$ 2,029,741	\$ 2,486,006	\$ 2,318,278	\$ 2,364,643	\$ 2,411,936	\$ 2,460,175
Capital Projection						
Bond Debt Repayment Transfer Out	530,133	1,012,950	121,950	109,179	124,444	156,747
Capital Reserve Transfer In from Surplus	1,042,000	950,000	954,000	952,000	955,500	954,000
Transfer to Reserves / Surplus	0	0	0	0	0	0
Transfer to Economic Development	31,040	10,075	0	0	0	0
Cash Expenditures	2,559,874	3,498,956	2,440,228	2,473,822	2,536,380	2,616,922
Transfers Out	1,073,040	960,075	954,000	952,000	955,500	954,000
Total Expenditures & Transfers Projected	\$ 3,632,914	\$ 4,459,031	\$ 3,394,228	\$ 3,425,822	\$ 3,491,880	\$ 3,570,922
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ (1,072,077)	\$ (1,698,049)	\$ (578,026)	\$ (553,296)	\$ (561,904)	\$ (582,346)
Revenue over/under O&M	\$ 531,096	\$ 274,976	\$ 497,924	\$ 507,882	\$ 518,040	\$ 528,401

FIBER FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	79.3%	90.0%	82.3%	82.3%	82.3%	82.3%
Revenue Dedicated to Personnel will equal 20%						
Actual Revenue Dedicated to Personnel	15.0%	16.0%	13.1%	13.1%	13.1%	13.1%
Revenues Available for Debt Service Electric	1,875,128	2,298,368	2,378,725	2,482,468	2,589,699	2,700,518
Revenues Available for Debt Service Fiber	524,404	275,476	498,424	508,382	518,540	528,901
	2,399,532	2,573,844	2,877,149	2,990,850	3,108,239	3,229,419
Less Subsidy	(125,021.14)					
Net Revenues Available for Debt Service	2,274,511	2,573,844	2,877,149	2,990,850	3,108,239	3,229,419
FFTP Debt Service Payments	1,164,852.50	948,948.00	953,072.00	951,764.00	955,132.00	953,068.00
110% Coverage of Fiber Payments	195%	271%	302%	314%	325%	339%

FTTP Bond Construction Fd 118

Account Number	Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
118-000-4-361-10	Interest Income				
118-000-4-371-10	Miscellaneous Revenue				bond funds depleted no longer needed
118-000-4-371-17	Bond Proceeds				
118-000-4-381-21	From City Prop/Eq/Res Util Fac				
118-000-4-381-42	Transfer from Electric Surplus				
118-000-4-381-55	From FTTP Bond and Interest 119	1,164,852.50	470,000.00		
118-000-4-381-56	Transfer From Econ Dev 007				
TOTAL REVENUE		1,164,852.50	470,000.00		

118-118-5-110-00	Regular Salaries				
118-118-5-120-00	Overtime				
118-118-5-130-00	Benefits - Health & Life				
118-118-5-131-00	Benefits - Other				
118-118-5-140-00	Social Security				
118-118-5-150-00	Retirement				
118-118-5-160-00	Unemployment				
118-118-5-220-00	Legal / Attorney Fees				
118-118-5-230-00	Engineering / Consulting				
118-118-5-240-00	Training and Travel				
118-118-5-310-00	Telephone / Communications				
118-118-5-340-00	Rentals And Leases				
118-118-5-350-00	Insurance				
118-118-5-380-00	Building Maintenance				
118-118-5-390-00	Other Contractual Services				
118-118-5-390-33	Marketing				
118-118-5-420-00	Fuels For Vehicles/Equip				
118-118-5-430-00	Operating Supplies				
118-118-5-440-00	Safety and Uniform Supplies				
118-118-5-470-00	Minor Equipment				
118-118-5-505-00	Engineering For Capital				
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				
118-118-5-530-00	Equipment				
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				
118-118-5-550-00	Other Capital Improvements				
118-118-5-595-00	Depreciation Expenses	479,621.99			
118-118-5-620-00	Interest Expense	527,069.16			
118-118-5-640-10	Amortization Expense				
118-118-5-730-56	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				
TOTAL EXPENSES		1,006,691.15	-	0.00	0.00
REVENUE OVER EXPENSES		158,161.35	470,000.00	0.00	0.00

FTTP Bond & Interest Fd 119

Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
119-000-4-361-10	Interest Income	29.03	608.84	500.00
119-000-4-371-10	Miscellaneous Revenue	125,221.80	62,255.93	1,000.00
119-000-4-381-80	From Electric Fund			0.00
119-000-4-381-51	From FTTP Bond Constr 118	1,038,996.00		
119-000-4-381-52	From Fiber Operations		520,998.00	950,000.00
119-000-4-381-82	From FTTP Bond Reserves		75,205.25	
TOTAL REVENUE	1,164,246.83	659,068.02	1,161,968.00	951,000.00
119-119-5-390-00	Other Contractual Services		84,350.00	
119-119-5-610-00	Principal Payments			735,000.00
119-119-5-620-00	Interest Payments		650,000.00	213,948.00
119-119-5-630-00	Other Debt Services	250.00	511,503.00	250.00
119-119-5-730-32	Transfer to FTTP Bond Reserve		250.00	
119-119-5-730-51	Transfer to FTTP Bond Const 118	1,164,852.50	470,000.00	
TOTAL EXPENSES	1,165,102.50	1,049,322.50	1,161,753.00	949,198.00
REVENUE OVER EXPENSES	(855.67)	(380,254.48)	215.00	1,802.00

FTTP Bond Reserve Fund 120

Description	FY 2018-19 Actual	YTD Actual 6 months 10/31/19	FY 2019-20 Budget	FY 2020-21 Budget
120-000-4-381-10	Interest Income	19,344.27	5,684.28	13,000.00
120-000-4-381-79	From Fiber Bond Constr			16,000.00
120-000-4-381-80	From FTTP Bond and Interest			
TOTAL REVENUE	19,344.27	5,684.28	13,000.00	16,000.00
120-120-5-730-01	Transfer to Fiber Operations	15000	10285.14	16,000.00
120-120-5-730-54	Transfer to FTTP Bond Payment		75205.25	
TOTAL EXPENSES	15,000.00	85,490.39	13,000.00	16,000.00
REVENUE OVER EXPENSES	4,344.27	(79,806.11)	0.00	0.00

City of Highland, Illinois
 FTTP Operations
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Engineering Support	20,000	15,000	15,000	15,000	30,000
Total Engineering for Capital Account #505	20,000	15,000	15,000	15,000	30,000
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Firewall	38,000				
Set top Boxes (new)	2,400				
ONT's (new)	75,000				
Sticks (new)	26,250	31,500	32,445	33,418	34,421
Splitter (new)	3,300				
Routers/switches (new)	24,000				
ONT (replacement)	90,000	45,000	45,000	45,000	45,000
Sticks (replacement)	0	9,450	9,734	10,026	10,326
Router (Replacement)	22,000				30,000
Switches (replacement)	5,000	7,000	7,000	7,000	7,000
Card CMS (replacement)	0	14,000		14,000	
Total Equipment Account #530	285,950	106,950	94,179	109,444	126,747
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	305,950	121,950	109,179	124,444	156,747

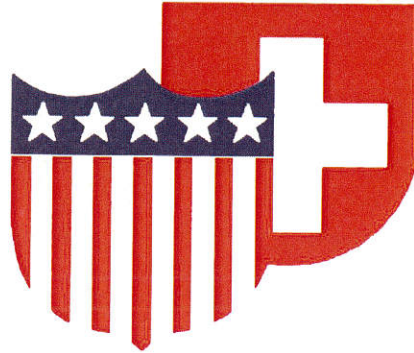
City of Highland, Illinois
 FTTP Distribution
 20/21 thru 24/25

PROJECTS BY BUDGET ITEM

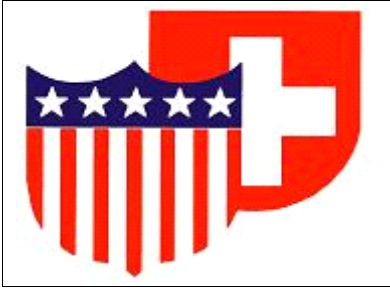
Budget Item	20/21	21/22	22/23	23/24	24/25
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Construction Materials Remaining In City	155,000				
Total Equipment Account #530	155,000	0	0	0	0
Lines, Roads, Etc Account #540					
Line Splicing Remaining In City	552,000				
Total Lines, Roads, Etc Account #540	552,000	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	707,000	0	0	0	0

Future Construction to be evaluated at a later date

CITY OF HIGHLAND



MISCELLANEOUS FUNDS



City of Highland

Finance Department

MEMO FROM: Kelly Korte, Director of Finance
MEMO TO: Mark Latham, City Manager
SUBJECT: Budget – Final Steps
DATE: April 14, 2020

We are finalizing the budget. Calendar-wise, there are a few steps that need to be taken before May 1st. See schedule below:

	<u>Council Meeting -</u>
Apr 20th	Public hearing on tentative budget. (Before the final budget approval.)
Apr 20th	City Council adopts a Budget Ordinance (after the public hearing). (Budget must be adopted before May 1st.)
	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).

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE CITY OF HIGHLAND TO BORROW FUNDS FROM THE WATER POLLUTION CONTROL REVOLVING LOAN PROGRAM FOR THE TRUNK SEWER REHABILITATION PROJECT

WHEREAS, the City of Highland, Madison County, Illinois (“City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 *et seq.* of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, City operates its sewerage system (“System”) in accordance with the provisions of the Illinois Municipal Code (65 ILCS 5/11-141) and the Local Government Debt Reform Act, 30 ILCS 350/1 (collectively, “Act”); and

WHEREAS, City has determined it is advisable, necessary and in the best interests of public health, safety general welfare, and economic welfare to improve the System, including Trunk Sewer Rehabilitation Project, together with any land or rights in land and all electrical, mechanical or other services necessary, useful or advisable for the construction and installation of the Trunk Sewer Rehabilitation Project (“Project”); and

WHEREAS, the Project shall be constructed and installed in accordance with the plans and specifications prepared by consulting engineers of City, and the Project has a useful life of at least twenty-one (21) years; and

WHEREAS, the estimated cost of construction and installation of the Project, including engineering, legal, financial and other related expenses is \$2,800,000.00, and there are insufficient funds on hand and lawfully available to pay these costs; and

WHEREAS, the loan shall bear an interest rate as defined by 35 Ill. Adm. Code 365, which does not exceed the maximum rate authorized by the Bond Authorization Act, as amended, 30 ILCS 305/0.01 *et seq.*, at the time of the issuance of the loan; and

WHEREAS, the principal and interest payment shall be payable semi-annually, and the loan shall mature in twenty (20) years, which is within the period of useful life of the Project; and

WHEREAS, the costs are expected to be paid for with a loan to City from the Water Pollution Control Loan Program through the Illinois Environmental Protection Agency, the loan to be repaid from the revenues of the System, and the loan is authorized to be accepted at this time pursuant to the Act; and

WHEREAS, in accordance with the provisions of the Act, City is authorized to borrow funds from the Water Pollution Control Loan Program in the aggregate principal amount of \$2,800,000.00 to provide funds to pay the costs of the Project; and

WHEREAS, the loan to the City of Highland shall be made pursuant to a Loan Agreement, including certain terms and conditions, between City and the Illinois Environmental Protection Agency; and

WHEREAS, the City Manager and/or Mayor shall be authorized and directed to execute any documents necessary to give effect to this Ordinance, and any documents necessary for the loan to construct and install the Project.

NOW THEREFORE, be it Ordained by the Corporate Authorities of the City of Highland, Madison County, Illinois, as follows:

SECTION 1. City hereby finds the recitals contained in the preambles are true and correct, and incorporate them into this Ordinance by this reference.

SECTION 2. It is necessary and in the best interests of City to construct the Project for the public health, safety, general welfare, and economic welfare of City residents, and in accordance with the plans and specifications, as described; that the System continues to be operated in accordance with the provision of the Act; and that for the purpose of constructing the Project, it is hereby authorized that funds be borrowed by City in an aggregate principal amount (which can include construction period interest financed over the term of the loan) not to exceed \$2,800,000.00.

SECTION 3. This Ordinance, together with a Notice in the statutory form (attached hereto as **Exhibit A**), shall be published once within ten (10) days after passage in a newspaper of general circulation in City, and if no petition, signed by electors numbering 10% or more of the registered voters in City (i.e., 664 electors) asking that the question of improving the System as provided in this Ordinance and entering into the Loan Agreement therefore be submitted to the electors of the City, is filed with the City Clerk within thirty (30) days after the date of publication of this Ordinance and notice, then this Ordinance shall be in full force and effect. A petition form shall be provided by City to any individual requesting one.

SECTION 4. If no petition meeting the requirements of the Act and other applicable laws is filed during the thirty (30) day petition period, then the Corporate Authorities may adopt additional ordinances or proceedings supplementing or amending this Ordinance providing for entering into the Loan Agreement with the Illinois Environmental Protection Agency, prescribing all the details of the Loan Agreement, and providing for the collection, segregation and distribution of the revenues of the System, so long as the maximum amount of the Loan Agreement as set forth in this Ordinance is not exceeded and there is no material change in the Project or purposes described herein. Any additional ordinances or proceedings shall, in all instances, become effective in accordance with the Act or other applicable law. This Ordinance, together with such additional ordinances or proceedings, shall constitute complete authority for entering into the Loan Agreement under applicable law. However, notwithstanding the above, City may not adopt additional ordinances or amendments which provide for any substantive or material change in the scope and intent of this Ordinance, including but not limited to interest rate, preference, or priority of any other ordinance with this Ordinance, parity of any other

ordinance with this Ordinance, or otherwise alter or impair the obligation of City to pay the principal and interest due to the Water Pollution Control Loan Program without the written consent of the Illinois Environmental Protection Agency.

SECTION 5. Repayment of the loan to the Illinois Environmental Protection Agency by City pursuant to this Ordinance is to be solely from the revenue derived from revenues of the System, and the loan does not constitute an indebtedness of the City of Highland within the meaning of any constitutional or statutory limitation.

SECTION 6. The City Manager and/or Mayor is hereby authorized to make application to the Illinois Environmental Protection Agency for a loan through the Water Pollution Control Loan Program, in accordance with the loan requirements set out in 35 Ill. Adm. Code 365.

SECTION 7. The Corporate Authorities hereby authorize acceptance of the offer of a loan through the Water Pollution Control Loan Program, including all terms and conditions of the Loan Agreement as well as all special conditions contained therein and made a part thereof by reference. The Corporate Authorities further agree that the loan funds awarded shall be used solely for the purposes of the Project as approved by the Illinois Environmental Protection Agency in accordance with the terms and conditions of the Loan Agreement.

SECTION 8. The provisions pertaining to reserves and or debt service coverage contained in any outstanding revenue bond ordinance(s), wherein debt service costs are paid solely by revenues from the Sewerage Fund, shall be applicable, and said provisions are incorporated herein by reference as if set forth verbatim.

SECTION 9. The City Manager and/or Mayor is hereby authorized and directed to execute the Loan Agreement with the Illinois Environmental Protection Agency. The Corporate Authorities may authorize by resolution a person other than the City Manager and/or Mayor for the sole purpose of authorizing or executing any documents associated with payment requests or reimbursements from the Illinois Environmental Protection Agency in connection with this loan.

SECTION 10. If any section, paragraph, clause or provision of this Ordinance is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

SECTION 11. All ordinances, resolutions or orders, or parts thereof, which conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed.

SECTION 12. This Ordinance shall be known as Ordinance No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the _____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis
Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm
City Clerk
City of Highland
Madison County, Illinois

EXHIBIT A
NOTICE OF INTENT TO BORROW FUNDS
AND RIGHT TO FILE PETITION

NOTICE IS HEREBY GIVEN that, pursuant to Ordinance Number _____, adopted _____, the City of Highland of Madison County, Illinois intends to enter into a Loan Agreement with the Illinois Environmental Protection Agency in an aggregate principal amount not to exceed \$2,800,000.00 and bearing annual interest at an amount not to exceed the maximum rate authorized by law at the time of execution of the Loan Agreement, for the purpose of paying the cost of certain improvement to the sewerage system of the City of Highland. A complete copy of the Ordinance accompanies this notice.

NOTICE IS HEREBY FURTHER GIVEN that if a petition signed by 664 or more electors of the City of Highland (being equal to 10% of the registered voters in the City of Highland), requesting that the question of improving the sewerage system and entering into the Loan Agreement is submitted to the City of Highland Clerk within 30 days after the publication of this Notice, the question of improving the sewerage system of the City of Highland as provided in the Ordinance and Loan Agreement shall be submitted to the electors of the City of Highland at the next election to be held under general election law on November 3, 2020. A petition form is available from the office of the City Clerk, 1115 Broadway, Highland, IL 62249.

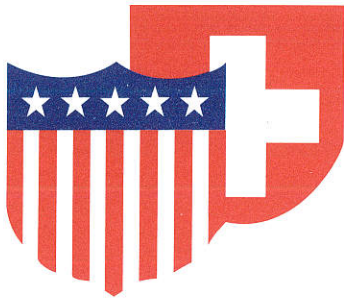
Barbara Bellm, City Clerk

CERTIFICATION

I, Barbara Bellm, do hereby certify that I am the duly appointed, qualified and acting Clerk of the City of Highland. I do further certify that the above and foregoing, identified as Ordinance Number _____, is a true, complete and correct copy of an ordinance otherwise identified as “An Ordinance Authorizing the City of Highland, Madison County, Illinois to Borrow Funds from the Water Pollution Control Revolving Loan Program”, passed by the City Council of the City of Highland on the ____ day of _____, 2020, and approved by the Mayor of the City of Highland on the same said date, the original of which is part of the books and records within my control as Clerk of the City of Highland.

Dated this ____ day of _____, 2020.

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois



City of Highland

MEMO TO: Mark Latham, City Manager

FROM: Joe Gillespie, Director of Public Works

DATE: April 14, 2020

SUBJECT: Sanitary Sewer Trunk Main Rehabilitation, PW-19-19
Recommendation for Approval
Authorization to Borrow Funds from IEPA SRF Loan Program

RECOMMENDATION

I recommend that you request council approval of a resolution authorizing the city of Highland to borrow funds from the Illinois Environmental Protection Agency Revolving Loan program for improvements to the sanitary sewer collection system trunk mains.

DISCUSSION

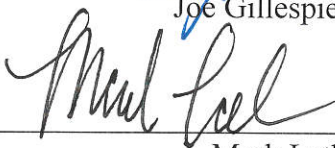
The IEPA loan application documentation requires a city to pass a resolution authorizing to borrow funds from the program. Improvements to our collection system trunk mains is part of our sanitary sewer rehabilitation plan. We are requesting \$2,800,000 for improvements. The City Council approved an engineering agreement with CMT in October of 2019 for design.

CONCURRENCE

Recommended by: _____


Joe Gillespie, Director of Public Works

Approved by: _____


Mark Latham, City Manager

RESOLUTION NO. _____

A RESOLUTION APPROVING AND AUTHORIZING THE CURRENT LOCAL LIMITS FOR THE CITY OF HIGHLAND WATER RECLAMATION FACILITY AS STATED IN THE ORDINANCE FOR APPROVAL OF NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM PERMIT

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, the U.S. Environmental Protection Agency (“EPA”) has reviewed the Local Limits Re-evaluation entitled City of Highland, Illinois Technical Evaluation of Local Limits, dated July 30, 2019, and additional information sent to the EPA on October 1, 2019 (“Local Limits Re-evaluation”); and

WHEREAS, the EPA has approved the Local Limits Re-evaluation in accordance with Section 403.18 of the General Pretreatment Regulations; and

WHEREAS, the EPA has concurred with the recommendation of retention of all current local limits as stated in the Ordinance (“Local Limits”); and

WHEREAS, City must approve the City Water Reclamation Facility Local Limits before the EPA can approve the final version of the Local Limits Re-evaluation; and

WHEREAS, City is in the process of upgrading and improving the City Water Reclamation Facility and will re-evaluate the Local Limits in 2024; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare and economic welfare to approve the Local Limits of the City Water Reclamation Facility as stated in the Local Limits Re-evaluation; and

WHEREAS, City finds the City Manager and/or Mayor should be authorized and directed, on behalf of City, to execute whatever documents may be necessary to approve the Local Limits of the City Water Reclamation Facility.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The Local Limits of the City Water Reclamation Facility, as stated in the current Ordinance, are approved.

Section 3. The City Manager is authorized and directed, on behalf of the City of Highland, to execute any documents necessary to approve the Local Limits of the City Water Reclamation Facility as stated in the current Ordinance.

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

DEC - 9 2019

REPLY TO THE ATTENTION OF

WP-15J

Bill Zimmer, Supervisor
Water Reclamation Facility
12916 Iberg Road
P.O. Box 218
Highland, IL 62249-0218

Re: Review and Tentative Approval of the City of Highland's Local Limits Re-evaluation for its Pretreatment Program, Highland, Illinois, NPDES Permit No. IL0029173

Dear Mr. Zimmer:

The U.S. Environmental Protection Agency (EPA) has reviewed the Local Limits Re-evaluation entitled *City of Highland, Illinois Technical Evaluation of Local Limits*, which is dated July 30, 2019, as well as additional information sent to us on October 1, 2019, by email, in response to our questions. Based on our review of these materials, and in accordance with Section 403.18 of the General Pretreatment Regulations, I am pleased to inform you that the report is approvable. We concur with the conclusion of the subject Local Limits Re-evaluation, which recommends retention of all current local limits.

Please note that EPA can only approve the final version of the local limits re-evaluation ratified by the governing body bearing administrative and legal jurisdiction over the Highland Water Reclamation Facility. Therefore, this communication should not be construed as an approval of the Local Limits Re-evaluation. Please submit a signed resolution accepting the subject study, for our records. Please submit the requested item one of the following ways:

Submittal may be emailed (this is the preferred method) to:

R5NPDES@epa.gov and schweizer.jonathan@epa.gov
Or alternatively by regular mail to:

Permits Branch
Pretreatment Program
U.S. EPA, Region 5
77 West Jackson Blvd.
Mail Code: WP-16J
Chicago, Illinois 60604-3590

Thank you for your continued commitment to protect our nation's water resources. If you have any questions, please contact Jonathan Schweizer at (312) 886-0211, or at schweizer.jonathan@epa.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen M. Jann". The signature is fluid and cursive, with a large initial "S" and "J".

Stephen M. Jann
Chief, Permits Branch
Water Division

cc: Amy Dragovich, IEPA, electronically

Highland, Illinois Local Limit Report

Response to USEPA Region V Comments on Report

In response to comments on the Highland Illinois Local Limit Report from Johnathan Schweizer (USEPA Region V) dated September 25, 2019, please find below the following responses. The responses are provided in italics under the original comment from Johnathan. Please let us know if this adequately addresses the comments or if additional information is required. Feel free to contact Bill Zimmer (618-654-8122) or our consultant who helped in the preparation of the report, Kim Cole (314-276-9575) if you have any questions or concerns.

1. A comparison of Tables 6 & 7 shows that almost all of the local limit calculations are higher (i.e., less stringent than the current limits, some by several orders of magnitude. Is this due to losses of some industrial flows and/or changes in industrial practices?

Industrial flows are down 35% from the last time the local limits were recalculated.

Two of the three industrial users that perform powder coating have switch to a non-phosphate conversion coating and utilize Ultra Filtration Systems.

2. Please describe the sampling plan used to obtain current pollutant data. In particular:
 - a. Locations, both at various processes in the WRF, and in the collection system (to measure uncontrolled sources).

Domestic Background Data: samples were collected from MH 447 (older residential) and MH 722 (newer residential)

Plant Influent: sampled after preliminary treatment (mechanical bar screen/aerated grit removal) prior to entry into the oxidation ditch.

Plant Effluent: sampled after final clarification prior to the effluent outfall.

Sludge: sampled after the dewatering process prior to land application.

- b. Number or frequencies of sampling

Domestic Background Data: 2 separate composite samples were collected from each location before recalculating local limits.

Plant Influent: flow-continuous, pH/ammonia/phosphorus/COD/BOD₅/ TSS/TVS -1 day/week, and Special Condition 11: C. (See attached) semi-annually

Plant Effluent: flow-continuous, pH/ammonia/phosphorus/COD/BOD₅/ TSS/TVS -1 day/week, total nitrogen – 1 day/month and Special Condition 11: C. (See attached) semi-annually

Sludge: Quarterly per 503 regs and Special Condition 11: C. (See attached) semi-annually

3. In “inhibition” spreadsheets (#3 & 4) for pollutants where there was inhibition, but no removal efficiency (for primary treatment only) was shown in Appendix R of the *Local Limits Development Guidance*, was removal efficiency (R_{prim}) presumed to be 0? It was left blank in the spreadsheets.

Yes, since specific removals were not available a conservative % removal of 0 was used.

Highland, Illinois Local Limit Report

Response to USEPA Region V Comments on Report

4. Table 9 on Attachment A (last page of report) is based on inhibition rates for anaerobic digestion taken from Appendix G in the *Local Limits Development Guidance*. Since the Highland WRF uses aerobic digestion, is this table valid?

No – the City does not have anaerobic digestion and the calculations were correspondingly updated as shown below (silver was the only parameter which was modified).

5. Is a summary table available showing the calculated local limit for each pollutant, and which allowable headworks limit (effluent limit, WQS, inhibition, sludge rules, etc.) was most stringent?

See below (with the anaerobic digestion for silver corrected)

	Table 1 NPDES Daily Effluent Limits	Table 2 NPDES Monthly Effluent Limits	Table 3 Activated Sludge Inhibition Level	Table 4 Nitrification Inhibition Level	Table 5 USEPA 503 Sludge Regulations	Table 6 State Sludge Criteria	Table 7 Chronic Water Quality Standards	Table 8 Acute Water Quality Standards	MAHL (lbs/day)	MAIL (lb/day)	Local Limit (mg/L)
Ammonia	4381	913	5841	-	-	-	-	-	913	517	773
Antimony	-	-	-	-	-	-	-	-	-	-	-
Arsenic	-	-	1.22	33.2	0.587	-	2.73	5.17	0.587	0.456	0.682
Barium	-	-	-	-	-	-	145	-	145	115	172
Beryllium	-	-	-	-	-	-	-	-	-	-	-
BOD	6084	3042	-	-	-	-	-	-	3042	1071	1601
Cadmium	-	-	71.6	192	0.152	-	0.075	0.927	0.075	0.049	0.073
Chromium - Hex	-	-	12.2	60.8	-	215	0.223	0.324	0.223	0.161	0.241
Chromium - Total	-	-	833	67.6	4.38	-	-	4.379	3.49	5.21	-
Copper	-	-	15.6	21.7	5.98	-	2.18	3.55	2.181	0.995	1.49
Cyanide	-	-	41.7	15.7	-	-	0.204	0.864	0.204	0.106	0.158
Fluoride	-	-	-	-	-	-	50.5	50.5	50.5	32.2	48.1
Iron - total	-	-	-	-	-	-	-	-	-	-	-
Lead	-	-	70.7	15.6	1.65	-	1.34	6.38	1.339	1.06	1.58
Manganese	-	-	-	-	-	-	845	1986	845	675	1009
Mercury	-	-	6.76	-	0.084	16.9	0.071	0.141	0	0.050	0.075
Molybdenum	-	-	-	-	0.264	-	-	-	0	0.180	0.269
Nickel	-	-	24.8	52.4	1.20	-	0.229	3.79	0	0.150	0.224
Phenol	-	-	1323	48.7	-	-	12.2	-	12.2	8.88	13.3
Selenium	-	-	-	-	0.479	-	-	-	0.479	0.366	0.547
Silver	-	-	38.0	-	-	-	243	-	38.0	30.4	45.5
Thallium	-	-	-	-	-	-	-	-	-	-	-
TSS	14602	7301	-	-	-	-	-	-	7301	4719	7056
Zinc	-	-	41.7	14.5	15.6	-	1.97	7.51	1.97	0.378	0.565

6. What is being done, currently or planned, if anything, to reduce the domestic sources of barium, copper & zinc?

The City does not have a history of non-compliance associated with these compounds. As shown in Table 6, the re-calculated MAHLs are less stringent (with the exception of zinc). The current % loading for barium and copper are 18% and 40%, respectively.

Additional sampling of the City's water supply and domestic sources of wastewater will be analyzed.

7. In Section 3, **Recommendation**, the report recommends assigning each industry a specific list of pollutants of concern to monitor.

- a. What are the categories (based on 40 CFR Parts 405-471) of each of the industrial users served by the Highland WRF?

- Aramark Uniform Services – Significant Industrial User (industrial laundry)
- Basler Electric – 40 CRF Part 433 (Metal Finishing Category)
- Cooper B-Line – 40 CRF Part 433 (Metal Finishing Category)

Highland, Illinois Local Limit Report

Response to USEPA Region V Comments on Report

- *Clean The Uniform Company Highland – Significant Industrial User (industrial laundry)*
- *Highland Machine & Screw - 40 CRF Part 433 (Metal Finishing Category)*

b. Will each IU only have limits in its permit based on its specific monitoring list?

Local limits will apply to all industrial users of the City's pretreatment system; however by evaluating historical data, the monitoring frequencies will be adjusted and if a parameter is a local limit only then the parameter may not have required monitoring if it is not determined to be a pollutant of concern for that facility.

Metal Finishing facilities will be required to monitor for all categorical pollutants at a minimum with the more stringent limit applied compared to the local limit. The City is in the process of reviewing waiver requirements for TTOs and that monitoring will be required or waived according to the waiver request and supporting documentation.

8. The report has concluded that due to the ongoing upgrading and expansion of the Highland WRF, no local limits should be changed at this time. Is another local limits study planned upon completion of the WRF construction, which is estimated to be about 2 years from now?

Once the WRF construction is completed and monitoring data/plant performance indicates the facility is operating normally, then specific data will be collected to re-evaluate the local limits and update if necessary. Ideally this evaluation would take place after the next permit is issued to incorporate any additional requirements in it and to provide time for the WRF to adjust to the construction modifications.

CITY OF HIGHLAND, ILLINOIS
HIGHLAND, ILLINOIS

Technical Evaluation of Local Limits

Prepared For

Owner:

City of Highland, Illinois
12916 Iberg Road
PO Box 218
Highland, IL 62249

Illinois State Operating Permit: IL-0029173

Prepared by:



July 2019

Printed Date: 7/30/2019 6:49 AM

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Appendix and Form Contents*Local Limit Calculations*

1. Introduction & Background

On January 29th, 2019, The City of Highland's Water Reclamation Facility (WRF) was reissued a National Pollution Discharge Elimination System (NPDES) permit by the Illinois Environmental Protection Agency (IEPA). In accordance with 40 CFR 122.44(j)(2)(ii), Publicly Owned Treatment Works (POTWs) must "provide a written technical evaluation of the need to revise local limits under 40 CFR 403.5(c)(1), following permit issuance or reissuance." This detailed report was prepared to meet this requirement.

The Highland WRF has a current design average flow of 1.6 million gallon per day (MGD) and a design maximum flow of 4.0 MGD. From 2014 to 2018 the average daily flow for this plant was 1.5 MGD. The facility has one existing outfalls (one used exclusively for excess flow) and discharges into Lindenthal Creek (called Sewer Creek in the permit) which is designated by IEPA for aquatic life use. The City's Pretreatment Program was approved on September 11th, 2000 and its authority to implement this program is derived from Sewer Use, Chapter 78, Division 7, Industrial Wastewater Discharge. This division provides the Highland WRF the authority to regulate nondomestic discharges to its facility through the issuance of permits. These industrial user (IU) permits establish pollutant limits and are authorized to require periodic monitoring, sampling, and reporting from the discharger. Highland WRF's local limits were most recently updated in 2013.

Highland WRF is in the process of a plant-wide upgrade. The improvements include the addition of a chemical feed building for phosphorus removal, replacement of equipment at the end of its life, adding an aerobic digester, and constructing an effluent cascade aerator. Organic design capacity and the daily maximum flow will remain unchanged but the daily average flow will be increased to 2 MGD. It is anticipated that this project will be completed in the next two years.

1.1 Purpose

Re-evaluations of local limits are performed following permit reissuance to ensure local limits are still protective of the Publicly Owned Treatment Works (POTW) and to determine if the limits should be revised, reallocated, or developed for additional pollutants. The purpose of this local limit re-evaluation is to evaluate any significant changes which would impact the local limit calculations, compare current headwork loadings with maximum allowable headworks loadings (MAHLs), and examine any recent violations which could be attributed to an industrial discharge. More specifically, this local limit review will determine whether Highland WRF's current local limits need to be updated to protect the POTW or if a local limit update can be postponed until after the upgrades are complete.

The National Pretreatment Program objectives are established in Federal Regulations 40 CFR 403.2 including:

- Prevent the introduction of pollutants into a POTW that will interfere with the operations of the POTW, including the disposal of municipal sludge
- Prevent the introduction of pollutants that will pass through the treatment works
- Improve the opportunity to recycle or reclaim municipal and industrial wastewaters and sludges.

1.2 Changes since 2013 Local Limit Evaluation

Since the 2013 local limit evaluation Highland WRF's average influent flow has increased approximately by 3.5% from 1.409 MGD to 1.459 MGD. Total permitted IU discharge has decreased by 35% from 0.123 MGD to 0.080 MGD. Highland WRF's list of permitted industrial users have not changed since 2013.

2. 2019 Local Limit Calculations

2.1 Pollutants of Concern

Table 1 displays the pollutants of concern considered for this analysis and the rationale for including each pollutant.

Table 1. Pollutants of Concern

Pollutant	NPDES Permit Limit	Special Condition 11.C(1) Monitoring	Current Local Limit
Ammonia	X		X
Antimony		X	
Arsenic		X	X
Barium		X	X
Beryllium		X	
BOD	X		X
Cadmium		X	X
Chromium - Total		X	X
Copper			X
Cyanide - T			X
Fluoride			X
Chromium - Hex		X	X
Iron		X	X
Iron - Dissolved		X	
Lead		X	X
Manganese		X	X
Mercury		X	X
Moly			X
Nickel		X	X
FOG-NP		X	X
FOG -Total		X	X
Phenols		X	X
Selenium		X	X
Silver		X	X
Thallium		X	X
TSS	X		X
Zinc			X

2.2 Inputs for Evaluation

In 2019 Highland's local limit calculations, MAHL and maximum allowable industrial loading (MAIL) were re-calculated in accordance with the 1995 EPA region V guidance and the 2004 local limit guidance. The 2019 calculation considered current plant data, industrial user data, and domestic and commercial contributions. The criteria considered in the 2019 local limits analysis includes NPDES permit limits, activated sludge inhibition, nitrification inhibition, anaerobic digester inhibition, 503 sludge regulations, Illinois state sludge criteria, and Illinois water quality standards.

2.2.1 Industrial Flow and Contributions

The Highland WRF service area includes five permitted industrial users (IUs): Aramark, B-Line, Basler Electric, Clean Uniform and Highland Machine & Screw. Clean Uniform and Aramark, both laundry facilities, discharge on average more than 0.025 MGD and are classified as Significant Industrial Users (SIU)s based on volume of flow. Highland WRF completes sampling for BOD and TSS weekly and FOG monthly at Aramark and Clean Uniform. For all other pollutants of concern each permitted user collects self-monitoring samples semi-annually, and Highland WRF cross-checks the industries annually. All

permitted industries sample for all the local limits. A summary of the permitted industries is presented below in Table 2.

Table 2. Permitted Industrial User Flow

Industry	Flow (MGD)
Aramark Laundry	0.0326
B Line	0.0048
Basler	0.0019
Clean Laundry	0.0387
H. Mach	0.0021
Total Industrial Flow	0.0802

2.2.2 Percent Removals

The percent removals and corresponding sources for these values used in the 2019 local limits calculation are displayed in Table 3. The calculated percent removals were obtained from plant influent and effluent data. Literature percent removal values from the 2004 EPA Local Limits Guidance were used when influent and effluent concentrations were non-detect. When no literature value was available and influent and effluent data were non-detect, the percent removal values from the 2013 local limits calculation were used for consistency.

Table 3. 2019 Local Limits Percent Removals

Pollutants	Percent Removal (%)	Source
Ammonia	98	Calculated
Antimony	50	2013 Local Limits
Arsenic	15	Calculated
Barium	58	Calculated
Beryllium	50	2013 Local Limits
BOD	96	Calculated
Cadmium	67	2004 EPA Guidance
Chromium - Hex	40	2013 Local Limits
Chromium - Total	82	2004 EPA Guidance
Copper	86	2004 EPA Guidance
Cyanide	69	2004 EPA Guidance
Fluoride	4	Calculated
Iron - total	90	2013 Local Limits
Lead	61	2004 EPA Guidance
Manganese	95	Calculated
Mercury	81	Calculated
Molybdenum	34	Calculated
Nickel	42	2004 EPA Guidance
Phenol	90	2004 EPA Guidance
Selenium	25	Calculated (Daily)
Silver	75	2004 EPA Guidance
Thallium	50	2013 Local Limits
TSS	98	Calculated
Zinc	58	Calculated

Conventional Pollutant Analysis

BOD, TSS, and ammonia were evaluated as part of the 2019 local limit analysis consistent with the conservative pollutants. In addition to this analysis, the following summary of the influent loading is provided relative to the design capacity of the wastewater facility. Note that this is consistent with the local limit analysis.

Table 4. Conventional Pollutant Loading Summary

	Design Capacity ¹	Estimated Loading ²	Actual Average Influent Loading	Non-Domestic Calculated	% Loaded
Flow MGD	1.6	0.983	1.4	0.417	88%
BOD lbs/day	2,720	1,671	1,834	163	67%
TSS lbs/day	3,200	1,966	2,964	998	93%
NH3 lbs/day	211	130	159	29	75%

1 Based on hydraulic capacity

2 Based on population

Table 5. Conventional Pollutant Remaining Available Capacity

Parameter	Remaining Available Capacity (lbs/day)	Equivalent Concentration (mg/L)
Flow MGD	0.2	-
BOD lbs/day	1,049	1,019
TSS lbs/day	1,234	1,199
NH3 lbs/day	81	79

The above summary demonstrates that the treatment facility has some capacity to treat conventional pollutants such as BOD and TSS. The available loading in pounds per day was converted to an equivalent concentration based on the non-domestic flow (the permitted industrial user flow). Note that these loadings do not include reserve capacity for future growth (industrial or residential/commercial).

2.3 Local Limit Results Summary

2.3.1 Headworks Loading in Comparison to 2019 Re-calculated MAHL

Table 6 displays the results of the 2019 local limits calculation and compares Highland WRF's current headworks loading with the MAHL. The 2004 EPA Local Limits Guidance recommends a threshold value of 60% headworks loading for metals and toxic organics and 80% headworks loading for non-toxic organics and conventional pollutants. Zinc is the only pollutant that exceeds this threshold value. The MAHLs for Ammonia, BOD, and

TSS were calculated from NPDES permit requirements and are less stringent than the MAHL in table 5 calculated from pollutant design capacity.

Table 6. Results of 2019 Local Limit Calculations

Pollutants	Actual Headworks Loading (lbs/day)	2019 Recalculated MAHL (lbs/day)	Headworks Loading as % of MAHL	2019 Calculated Local Limits (mg/L)
Ammonia	161	913	18%	773
Antimony	0.186	-	-	-
Arsenic	0.106	0.587	18%	0.682
Barium	1.60	145	1%	172
Beryllium	0.011	-	-	-
BOD	1,786	3042	59%	1,601
Cadmium	0.012	0.075	16%	0.073
Chromium - Hex	0.043	0.223	19%	0.241
Chromium - Total	0.043	4.38	1%	5.21
Copper	0.879	2.18	40%	1.49
Cyanide	0.065	0.204	32%	0.158
Fluoride	9.19	50.5	18%	48.1
Iron - total	21.8	-	-	-
Lead	0.115	1.34	9%	1.58
Manganese	3.89	845	0%	1009
Mercury	0.006	0.071	9%	0.075
Molybdenum	0.082	0.264	31%	0.269
Nickel	0.067	0.229	29%	0.224
Phenol	0.365	12.2	3%	13.3
Selenium	0.133	0.479	28%	0.547
Silver	0.024	26.2	0%	31.4
Thallium	0.164	-	-	-
TSS	3,093	7301	42%	7,056
Zinc	1.39	1.97	71%	0.565

2.3.2 Headworks Loading in Comparison to Current MAHL

Table 7 displays Highland WRF's current local limits, corresponding sample type. And compares the headworks loading to the current MAHL, which was back-calculated from Highland's current local limits. The headworks loading as a % of MAHL is below the threshold value for all pollutants except barium, copper, and manganese.

Table 7. Current Headworks Loading, MAHL, and Local Limits

Pollutants	Actual Headworks Loading (lbs/day)	Current MAHL (lbs/day)	Headworks Loading as % of MAHL	Current Local Limits (mg/L)	Sample Type
Ammonia	161	301	54%	20 (S)	Composite
Antimony	0.186	-	-	-	Composite
Arsenic	0.106	0.217	49%	0.239	Composite
Barium	1.60	2.24	71%	1.00	Composite
Beryllium	0.011	-	-	-	Composite
BOD	1786	-	-	200 (S)	Composite
Cadmium	0.012	0.048	24%	0.04	Composite
Chromium -Hex	0.043	0.139	31%	0.14	Composite
Chromium - Total	0.043	4.80	1%	5.71	Grab
Copper	0.879	1.24	71%	0.36	Composite
Cyanide	0.065	0.139	47%	0.08	Grab
Fluoride	9.19	20.0	46%	11.76	Composite
FOG (polar)	-	-	-	100.00	Grab
FOG (non-polar)	-	-	-	100.00	Grab
Iron -Total	21.8	34.3	64%	35.00	Composite
Lead	0.115	0.382	30%	0.44	Composite
Manganese	3.89	5.00	78%	4.60	Composite
Mercury	0.006	0.007	63%	0.005	Composite
Molybdenum	0.082	0.198	41%	0.19	Composite
Nickel	0.067	0.113	59%	0.085	Composite
pH		-	-	5.5 to 12	Grab
Phenol	0.365	7.34	5%	7.5	Composite
Selenium	0.133	0.314	42%	0.35	Composite
Silver	0.024	2.03	1%	2.41	Composite
Thallium	0.164	0.447	37%	0.5	Composite
TSS	3093	-	-	250 (S)	Composite
TTO	-	-	-	2.13	Composite/Grab
Zinc	1.39	2.27	61%	0.926	Composite

2.3.3 2019 Local Limits in Comparison to Current Local Limits

As shown in table 8, the current local limits for all pollutants, except chromium (total) and zinc, are more stringent than the re-calculated local limits.

Table 8. Current and Recalculated Local Limits (mg/L)

Pollutants	Current Local Limits (mg/L)	2019 Calculated Local Limits (mg/L)
Ammonia	20 (S)	773
Antimony	-	-
Arsenic	0.239	0.682
Barium	1.00	172
Beryllium	-	-
BOD5	200 (S)	1601
Cadmium	0.04	0.073
Chromium -Hex	0.14	0.241
Chromium - Total	5.71	5.21
Copper	0.36	1.49
Cyanide	0.08	0.158
Fluoride	11.76	48.1
FOG (polar)	100.00	-
FOG (non-polar)	100.00	-
Iron - Total	35.00	-
Lead	0.44	1.58
Manganese	4.60	1009
Mercury	0.005	0.075
Molybdenum	0.19	0.269
Nickel	0.085	0.224
pH	5.5 to 12	-
Phenol	7.5	13.3
Selenium	0.35	0.547
Silver	2.41	31.4
Thallium	0.5	-
TSS	250 (S)	7056
TTO	2.13	-
Zinc	0.926	0.565

2.3.4 Barium, Copper, Manganese, and Zinc

Barium, copper, manganese, and zinc all exceed the threshold value for headworks loading as a percent of the current or re-calculated MAHL (based on either the current or proposed MAHL). However, the source of loading for barium, copper, and zinc is primarily domestic and commercial, as shown in table 9 with the exception of manganese.

Table 9. Barium, Copper, Manganese, and Zinc Domestic and Influent Loading

Pollutants	Domestic Loading (lbs/day)	Influent Loading (lbs/day)	Domestic Loading as a % of Influent Loading
Barium	1.11	1.60	69%
Copper	0.741	0.879	84%
Manganese	0.914	3.89	24%
Zinc	1.18	1.39	85%

For manganese, note that the current local limit is 4.6 and the re-calculated local limit is over 1,000 mg/L based on a limiting factor of water quality criteria. Therefore, although this parameter shows it as being heavily loaded on the headworks, the current local limit is overly conservative. Modifying the local limits for barium, copper, and zinc is not recommended for these parameters since the loading is from a domestic source and further reducing industrial contributions would not reduce the loading.

3. Recommendations

3.1 Industrial Pollutants of Concern

Highland WRF's industrial user permits currently require that each industry sample for all of the pollutants in its local limits. It is recommended that a specific pollutant of concern list is developed for each industry based on categorical standards and pollutants with elevated historical concentrations.

It is also recommended that barium and manganese are included in the industry pollutant analysis. These pollutants are listed in industrial permits, but not reported.

3.2 Sampling Recommendations

The Highland WRF has a rigorous sampling plan which monitors their influent, effluent, and industrial loading. The list of parameters and the corresponding quantifiable reporting limit is a special condition of their NPDES State Operating permit (special condition 11.C(1)). In review of this data that has been consistently collected, the following recommendations are offered:

- Specifically identify pollutants of concern for each industry.
- Determine if a lower reporting limit for hex chrome can be used; the current non-detect value is higher than the total chrome levels and does not meet the requirements of the Special Condition.
- The mercury analysis needs to be lowered in order to meet the required quantifiable reporting limit.

- Collect additional data for the metals mentioned above in Section 2.3.4 to evaluate the relatively high loading (as previously noted the domestic background concentrations are similar to the influent concentrations indicating the source may not be an industrial discharge).

3.3 Conclusions

This local limit evaluation documented that the current loading of the POCs at the Highland WRF is adequately monitored and controlled. Due to the upcoming plant upgrades, it is recommended that local limits not be updated at this time; alternatively, the pretreatment sampling conducted after the WWTP is fully functional after the improvements are complete should be used to evaluate their local limits.

In reviewing the current loading at the Highland WRF, only zinc documented loadings which exceeded 60% of the MAHL. Zinc data documents that domestic and influent concentrations are uniform indicating that the zinc loading is likely not a result of non-domestic discharges. It is recommended that additional data be collected to determine the source of the zinc (e.g., evaluate the water treatment system).

In conclusion, the local limits currently in place are adequate to provide continued protection for the POTW. Once the improvements are complete and the facility is operating normally, then the plant performance should be compared to the historical data that has been collected (i.e., compare the percent removal/plant performance). For manganese, note that the current local limit is 4.6 and the re-calculated local limit is over 1,000 mg/L based on a limiting factor of water quality criteria. Therefore, although this parameter shows it as being heavily loaded on the headworks, the current local limit is overly conservative. Modifying the local limits for barium, copper, and zinc is not recommended for these parameters since the loading is from a domestic source and further reducing industrial contributions would not reduce the loading.

Local Limit Calculations

Table 1 Local Limits Determination Based on NPDES Daily Effluent Limits
Table 2 Local Limits Determination Based on NPDES Monthly Effluent Limits
Table 3 Local Limits Determination Based on Activated Sludge Inhibition Level
Table 4 Local Limits Determination Based on Nitrification Inhibition Level
Table 5 Local Limits Determination Based on GPPA 303 Sludge Regulations
Table 6 Local Limits Determination Based on Sludge Storage Criteria
Table 7 Local Limits Determination Based on Chronic Water Quality Standards
Table 8 Local Limits Determination Based on Acute Water Quality Standards
Table 9 Local Limits Determination Based on Anaerobic Digester Inhibition Level

Industry Flow (MGD)
Abrasive Laundry 0.0226
B.Links 0.0348
Boiler 0.0019
Fabric Laundry 0.0387
H. Wash 0.0001
Total Industrial Flow 0.0892

TABLE 1
Local Limits Determination Based on NPDES Daily Effluent Limits

Table with 11 columns: Pollutant, II PotW Flow (MGD), POTW Flow (MGD), Removal Efficiency (%), NPDES Daily Limit (mg/l), Domestic and Commercial Conc. (mg/l), Domestic and Commercial Flow (MGD), Allowable Headworks (lbs/day), Domestic/Commercial (lbs/day), Allowable Loading (lbs/day), Local Limit (mg/l), Safety Factor (%). Rows include Ammonia, Antimony, Arsenic, Barium, BCD, Cadmium, Chromium, Copper, Cyanide, Fluoride, Iron, Lead, Manganese, Mercury, Molybdenum, Nickel, Phenol, Selenium, Silver, Thallium, TSS, Zinc.

(Qind) Industrial User total plant discharge flow in Million Gallons per Day (MGD) that contains a particular pollutant.
(Qpwh) POTW's average influent flow in MGD.
(R) Removal efficiency across POTW as percent.
(Cact) NPDES monthly maximum permit limit for a particular pollutant in mg/l.
(Cdom) Domestic/commercial background flow in MGD.
(Ccom) Domestic/commercial background concentration for a particular pollutant in mg/l.
(Lhw) Maximum allowable headworks pollutant loading to the POTW in pounds per day (lbs/day).
(Ldom) Domestic/commercial background loading to the POTW for a particular pollutant in pounds per day (lbs/day).
(Lind) Maximum allowable industrial loading to the POTW in pounds per day.
(Cind) Industrial allowable local limit for a given pollutant in mg/l.
(SF) Safety factor as a percent.
(U) Unit conversion factor
B.34 * Cact / Qpwh
1 - Rpotwh

TABLE 2
Local Limits Determination Based on NPDES Monthly Effluent Limits

Table with 11 columns: Pollutant, II PotW Flow (MGD), POTW Flow (MGD), Removal Efficiency (%), NPDES Monthly Limit (mg/l), Domestic and Commercial Conc. (mg/l), Domestic and Commercial Flow (MGD), Allowable Headworks (lbs/day), Domestic/Commercial (lbs/day), Allowable Loading (lbs/day), Local Limit (mg/l), Safety Factor (%). Rows include Ammonia, Antimony, Arsenic, Barium, BCD, Cadmium, Chromium, Copper, Cyanide, Fluoride, Iron, Lead, Manganese, Mercury, Molybdenum, Nickel, Phenol, Selenium, Silver, Thallium, TSS, Zinc.

(Qind) Industrial User total plant discharge flow in Million Gallons per Day (MGD) that contains a particular pollutant.
(Qpwh) POTW's average influent flow in MGD.
(R) Removal efficiency across POTW as percent.
(Cact) NPDES monthly maximum permit limit for a particular pollutant in mg/l.
(Cdom) Domestic/commercial background flow in MGD.
(Ccom) Domestic/commercial background concentration for a particular pollutant in mg/l.
(Lhw) Maximum allowable headworks pollutant loading to the POTW in pounds per day (lbs/day).
(Ldom) Domestic/commercial background loading to the POTW for a particular pollutant in pounds per day (lbs/day).
(Lind) Maximum allowable industrial loading to the POTW in pounds per day.
(Cind) Industrial allowable local limit for a given pollutant in mg/l.
(SF) Safety factor as a percent.
(U) Unit conversion factor
B.34
8.34 * Cact / Qpwh
1 - Rpotwh

II Pollutant Flow: Flow for permitted industries from 2018 semi-annual meter readings.

POTW Flow: Average influent flow from 2014 to 2018 DMR

Removal Efficiency: Calculations and percent removals selected are on "Influent Data and % Removal". Values were taken from influent and effluent data. 2013 local limit calculations, and 2004 local limits guidance appendix.

NPDES Daily Limit: No NPDES limits for metals

Domestic and Commercial Conc.: Values taken from 2019 domestic sampling of manholes 44 and 772. Arsenic, barium, cadmium, chromium, copper, lead, mercury, silver, and thallium were all ND. Lead's reporting limit was used for ND values. Data is on "2019 Domestic Data". See comment on hex, chem.

Safety Factor: 20% is the recommended value from region V local limits guidance pg. 12

Priority Pollutant Percent Removal Efficiency (%) Through Activated Sludge Treatment

Table with 5 columns: Heavy Metals, Range, Percent, Value, Range of 100% lbs. Headworks (lbs/day). Rows include Ammonia, Antimony, Arsenic, Barium, BCD, Cadmium, Chromium, Copper, Cyanide, Fluoride, Iron, Lead, Manganese, Mercury, Molybdenum, Nickel, Phenol, Selenium, Silver, Thallium, TSS, Zinc.

2013 Removal Efficiencies and Comments

Table with 3 columns: Pollutant, Removal Efficiency (%), Comments. Rows include Ammonia, Antimony, Arsenic, Barium, BCD, Cadmium, Chromium, Copper, Cyanide, Fluoride, Iron, Lead, Manganese, Mercury, Molybdenum, Nickel, Phenol, Selenium, Silver, Thallium, TSS, Zinc.

Chicago Treatment and Recovery, 961 EPP (ASD) (continued)

Local limits computed based on a design average flow (DAF) of 1.4 MGD (design maximum flow (DMF) of 4.3 MGD).

From the effluent data of the Permit Unit (the operation of the process facility) and secondary data, whichever comes first, the effluent of the above table should be used to compute and compare all flows as follows:

Table with 10 columns: Parameter, Units, Monthly Average, Daily Average, Monthly Maximum, Daily Maximum, Permit Limit, Units, Compliance Status. Rows include Ammonia, Antimony, Arsenic, Barium, BCD, Cadmium, Chromium, Copper, Cyanide, Fluoride, Iron, Lead, Manganese, Mercury, Molybdenum, Nickel, Phenol, Selenium, Silver, Thallium, TSS, Zinc.

Local limits based on design maximum flow shall apply only when the monthly design average flow...

Compliance with 62 ILCS 310.0005 (a) (1) is required in accordance with 62 ILCS 310.0005 (a) (2)...

* Pollutant removal in terms of POTW (influent and secondary effluent) includes removal in clarifiers.
Based on average daily flow (ADF) of 1.4 MGD (design maximum flow (DMF) of 4.3 MGD) and 100% removal efficiency.
Flow: Flow in EPA 401 (E-10), September 1982
** For the purpose of determining compliance, effluent data reported to the public shall be used to compute the local limits.

* Local limits based on design maximum flow shall apply only when the monthly design average flow...
** Compliance with 62 ILCS 310.0005 (a) (1) is required in accordance with 62 ILCS 310.0005 (a) (2)...

TABLE 3
 Local Limits Determination Based on Anaerobic Digester Inhibition Level

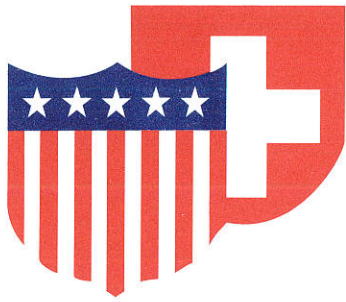
Pollutant	ENVIRONMENTAL CRITERIA AND PROCESS DATA BASE						MAXIMUM LOADING					Safety Factor (%)
	RI Pollut. Flow (MGD) (Qind)	POTW Flow (MGD) (Qpotw)	Sludge Flow to Digester (MGD) (Rpotw)	Removal Efficiency (%) (Ccrit)	Anaerobic Digester Inhibition Level (mg/l) (Ccrit)	Domestic and Commercial Conc. (mg/l) (Cdom)	Commercial Flow (MGD) (Qdom)	Allowable Headworks (lbs/day) (Lhw)	Domestic/Commercial (lbs/day) (Ldom)	Allowable Loading (lbs/day) (Lind)	Local Limit (mg/l) (Cind)	
Ammonia	0.080	1.46	0.061	98	4750	18.6	1.38	2446	213	1743	2606	20
Antimony	0.080	1.46	0.061	50		0.001	1.38	-	0.011	-	-	20
Arsenic	0.080	1.46	0.061	15	1.6	0.001	1.38	5.28	0.014	4.21	6.30	20
Barium	0.080	1.46	0.061	28		0.027	1.38	-	1.12	-	-	20
Beryllium	0.080	1.46	0.061	50		0.001	1.38	-	0.011	-	-	20
BOD	0.080	1.46	0.061	96		119	1.38	-	1363	-	-	20
Cadmium	0.080	1.46	0.061	67	20	0.001	1.38	15.1	0.011	12.0	18.0	20
Chromium - Hex	0.080	1.46	0.061	40	110	0.002	1.38	139	0.017	111	166	20
Chromium - Total	0.080	1.46	0.061	82		0.002	1.38	-	0.017	-	-	20
Copper	0.080	1.46	0.061	86	40	0.065	1.38	23.5	0.250	18.0	26.9	20
Cyanide - Total	0.080	1.46	0.061	69	4	0.005	1.38	2.93	0.067	2.28	3.41	20
Fluoride	0.080	1.46	0.061	4		0.710	1.38	-	8.16	-	-	20
Iron - Total	0.080	1.46	0.061	90		0.349	1.38	-	4.01	-	-	20
Lead	0.080	1.46	0.061	41	340	0.001	1.38	281	0.011	225	336	20
Manganese	0.080	1.46	0.061	95		0.080	1.38	-	0.925	-	-	20
Mercury	0.080	1.46	0.061	81		0.001	1.38	-	0.006	-	-	20
Molybdenum	0.080	1.46	0.061	24		0.003	1.38	-	0.032	-	-	20
Nickel	0.080	1.46	0.061	42		0.003	1.38	-	0.034	-	-	20
Phenol	0.080	1.46	0.061	90		0.075	1.38	-	0.857	-	-	20
Selenium	0.080	1.46	0.061	25		0.002	1.38	-	0.017	-	-	20
Silver	0.080	1.46	0.061	75	39	0.001	1.38	24.2	0.011	21.0	31.4	20
Thallium	0.080	1.46	0.061	50		0.002	1.38	-	0.023	-	-	20
TSS	0.080	1.46	0.061	98		97.5	1.38	-	1121	-	-	20
Zinc	0.080	1.46	0.061	58	400	0.104	1.38	351	1.19	280	418	20

(Qind) Industrial User total plant discharge flow in Million Gallons per Day (MGD) that contains a particular pollutant.
 (Qpotw) POTW's average influent flow in MGD.
 (Rpotw) Sludge flow to digester in MGD.
 (Ccrit) Removal efficiency across POTW as percent.
 (Ccrit) Anaerobic digester threshold inhibition level in mg/l.
 (Cdom) Domestic/commercial background flow in MGD.
 (Cdom) Domestic/commercial background concentration for a particular pollutant in mg/l.
 (Lhw) Maximum allowable headworks pollutant loading to the POTW in pounds per day (lbs/day).
 (Ldom) Domestic/commercial background loading to the POTW for a particular pollutant in pounds per day (lbs/day).
 (Lind) Maximum allowable industrial loading to the POTW in pounds per day.
 (Cind) Industrial allowable local limit for a given pollutant in mg/l.
 (SF) Safety factor as a percent.
 8.34 Unit conversion factor
 Lhw = 8.34 * Ccrit * Qdig
 Rpotw

Sludge Flow to Digester:
 Average of waste flow to digester from 2014 to 2018.
Anaerobic Digester Inhibition Level: Values were taken from 2004 guidance G-3. When a range was provided the midpoint was used. See comments on silver and cyanide.

Pollutant	Reported Range of Analytical (Operating Inhibition Threshold) Levels (mg/l)	Reference*
METALLOIDAL INORGANICS		
Arsenic	100-800	(6)
Antimony	15	(7)
Cadmium	20	(8)
Chromium (III)	130	(9)
Chromium (VI)	110	(10)
Copper	40	(8)
Cyanide	4-100	(8)
Lead	1-4	(5), (11)
Nickel	300	(8)
Nitrate	10	(6), (12)
Silver	1-5	(13)
Sulfide	600-1000	(6)
Sulfate	50-100	(6)
Zinc	400	(8)

* Total pollutant inhibition levels, unless otherwise advised.
 †† Divided equal inhibition levels.



City of Highland

MEMO TO: Mark Latham, City Manager
FROM: Joe Gillespie, Director of Public Works
DATE: April 14, 2020
SUBJECT: Local Limits for the Sanitary Sewer Pretreatment Program
Recommendation for Approval of Resolution

RECOMMENDATION

I recommend that you request council approval of a resolution accepting the retention of all current local limits for our pretreatment program as attached.

DISCUSSION

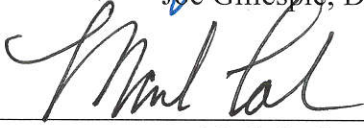
We employed a professional engineer to study and perform a technical evaluation of the current local limits following the issuance of our National Pollutant Discharge Elimination System permit last year. No changes were recommended. The USEPA has reviewed and approved our current local limits and requires us to ratify by resolution the City's intention to retain the limits as is. Since the plant is undergoing an upgrade, they concur with leaving the local limits as they are for the permit. We will reevaluate the limits in 2024 during the review of our next permitting cycle.

CONCURRENCE

Recommended by: _____


Joe Gillespie, Director of Public Works

Approved by: _____


Mark Latham, City Manager

RESOLUTION NO. _____

**A RESOLUTION WAIVING COMPETITIVE BIDDING REQUIREMENT AND
APPROVING AND AUTHORIZING THE EXECUTION OF A
MASTER SERVICES AGREEMENT WITH TELIA CARRIER
AS A SOLE SOURCE PURCHASE**

WHEREAS, the City of Highland, Madison County, Illinois (hereinafter “City”), is a non-home rule municipality duly established, existing and operating in accordance with the provisions of the Illinois Municipal Code (Section 5/1-1-1 et seq. of Chapter 65 of the Illinois Compiled Statutes); and

WHEREAS, the Director of Technology and Innovation has informed City Council there is a need for a 10 gb/s circuit from City to Sacramento, California; and

WHEREAS, Telia Carrier has submitted a Master Services Agreement (“Agreement”) for purposes of providing a 10 gb/s circuit from City to Sacramento, California through a subsequent Service Order (*see Exhibit A*); and

WHEREAS, City Council finds that the Agreement (**Exhibit A**) should be approved; and

WHEREAS, City Council deems it to be in the best interests of City to waive the competitive-bidding requirement that would otherwise apply and approve the Agreement (**Exhibit A**) as a sole source purchase; and

WHEREAS, the City Council also finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City of Highland, to execute whatever documents are necessary to waive the competitive-bidding requirement that would otherwise apply and approve the Agreement (**Exhibit A**) as a sole source purchase.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland as follows:

Section 1. The foregoing recitals are incorporated herein as findings of the City Council of the City of Highland, Illinois.

Section 2. The Agreement (**Exhibit A**) is approved as a sole source purchase, and waiver of competitive bidding requirement is approved regarding the Agreement (**Exhibit A**).

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute and date the Agreement (**Exhibit A**).

Section 4. This Resolution shall be known as Resolution No. _____ and shall be effective upon its passage and approval in accordance with law.

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the _____ day of _____, 2020, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

Joseph R. Michaelis, Mayor
City of Highland
Madison County, Illinois

ATTEST:

Barbara Bellm, City Clerk
City of Highland
Madison County, Illinois

Master Service Agreement

This "Master Service Agreement" (this "Agreement" or "MSA"), dated April [redacted], 2020 ("Effective Date"), is entered into by and between Telia Carrier U.S. Inc., a company duly organized under the laws of the State of Delaware, and having its principal office at 2325 Dulles Corner Boulevard, Suite 550, Herndon, VA 20171 ("Telia" or "Telia Carrier"), and the City of Highland, an Illinois municipal corporation, d/b/a Highland Communication Services, a company duly organized under the laws of the State of Illinois, and having its principal office at 1115 Broadway, Highland, IL 62249 (the "Customer"); individually referred to as a "Party" and collectively referred to as the "Parties".

1 Scope and Structure

- 1.1** This Agreement sets forth the general terms and conditions governing the Parties' relationship with respect to the purchase by Customer of services from Telia Carrier (the "Services") and is entered into with the expectation that Customer will submit one or more orders using Telia Carrier's standard service order form ("Service Orders") to Telia Carrier for the purchase of Services pursuant to this Agreement. The Services provided pursuant to this Agreement shall be subject to (a) the terms of this Agreement; (b) the applicable Service Level Agreement; and (c) any additional terms and conditions included in the Service Order for the Service.
- 1.2** From time to time, Customer may order Services from Telia Carrier subject to a Service Level Agreement that was not initially made part of this Agreement. In such event, Customer shall indicate such desire to Telia Carrier and the Parties shall agree to attach appropriate appendices to the Agreement or to the relevant Service Order. In such event, the Parties agree that the terms of the relevant Service Level Agreement will be incorporated into the Agreement and that Service Level Agreement will apply to all such Services.
- 1.3** The Parties agree and acknowledge that Affiliates (as such term is defined below) of Telia Carrier and/or Customer shall be permitted to enter into Service Orders pursuant to this Agreement. Telia Carrier and Customer shall cause their respective Affiliates to comply with the terms of this Agreement and shall be liable and responsible for their respective Affiliates' performance pursuant to each Service Order and this Agreement. Any references to Telia Carrier and Customer in this Agreement are deemed to be references, respectively, to any such Telia Carrier Affiliate or Customer Affiliate that enters into a Service Order. The Parties agree that any notices to be provided pursuant to the Agreement, whether to a signatory or to an Affiliate, may be provided to the address set forth in this Agreement for such purpose and the Affiliates shall provide appropriate contact and banking information as required to facilitate invoicing and payment.
- 1.4** The term "Affiliate" means, in relation to a Party, any entity, whether incorporated or not, which owns, directly or indirectly, a majority interest in that Party (a "Parent Company"), or in which a fifty percent (50%) or greater interest is owned, directly or indirectly, by a Parent Company.

2 Term

- 2.1** The term of this Agreement (the "Agreement Term") shall commence on the Effective Date and shall thereafter automatically continue in effect unless terminated in writing by either Party with thirty (30) days prior written notice, subject to the terms and conditions of this Agreement.
- 2.2** Each accepted Service Order shall have its own minimum term as indicated on the Service Order (the "Service Term"), which shall commence in accordance with Section 4 below. After the expiration of the Service Term, each Service Order automatically shall continue in effect subject to termination by either Party upon thirty (30) days prior written notice or until the Parties agree in writing on a new Service Term. In the event that the Service Term for a particular Service extends beyond the Agreement Term, such Service(s) shall remain in effect for the agreed upon time of Service, subject to all of the terms and conditions of this Agreement as if it were still in effect.

3 Ordering Services

- 3.1** Customer may order Service from Telia Carrier pursuant to this Agreement by submitting a Service Order. Each submitted Service Order shall be considered an offer from Customer and shall be binding on the Parties only when signed by a duly authorized representative of Telia Carrier. Each Service Order shall be subject to the terms and conditions of this Agreement, except to the extent indicated otherwise in writing in the Service Order.
- 3.2** Upon receipt of a Service Order, Telia Carrier will use commercially reasonable efforts either to accept or reject the Service Order within five (5) business days, but may extend this interval for Service Orders involving the provision of services procured from a third-party (e.g., local tails). As used in this Agreement, the term "business day" means a day (other than a Saturday or Sunday) when clearing banks are open for the transaction of general banking business in the country or city in which a relevant activity is to be performed or the relevant Service is to be rendered. Telia Carrier reserves the right not to accept a Service Order submitted under this Agreement in its sole discretion.
- 3.3** The Service Order shall set forth the number of days from acceptance of such order by Telia Carrier that Telia Carrier estimates will be required to deliver the Service (the "Estimated Lead Time"). The Estimated Lead Time shall not be binding on Telia Carrier. Within fifteen (15) business days of signature of the Service Order by both Parties, Telia Carrier will provide Customer with a committed date by which the Service will be ready for use.

4 Delivery and Testing

- 4.1** When the Service is ready for use by Customer, Telia Carrier will send a notification to Customer by electronic mail. The date on which such notice is issued shall be the ready-for-service date ("RFS Date"). Customer shall have three (3) calendar days to test the Service (the "Testing Period"). The acceptance date for the Service provided by Telia Carrier pursuant to a Service Order shall be the earlier of (a) three (3) calendar days after the RFS Date, (b) the date on which Customer notifies Telia Carrier of its acceptance of the Service, or (c) the date on which Customer begins using the Service. Unless Customer notifies Telia Carrier in writing within the Testing Period that the Service is not functioning in accordance with the applicable specifications, Customer shall be deemed to have accepted the Service and the Service Term for the Service shall commence on the following day.
- 4.2** If Customer believes that the Service is not operating in accordance with the specifications set forth in the applicable Service Level Agreement, Customer will notify Telia Carrier within the Testing Period and will provide a written explanation of the problem, including any test data. Upon receipt of the notice, Telia Carrier will re-test the Service. If Telia Carrier determines that the Service is not working in all material respects in accordance with the applicable specifications, Telia Carrier will work with the Customer to identify the cause(s) and rectify any problem with the Service that Telia Carrier is responsible for and notify the Customer when the Service is ready. The process in Section 4.1 will then be repeated. If Telia Carrier determines that the Service is working in all material respects in accordance with the applicable specifications or that the cause of the Service not working is within Customer's responsibility or that of a third-party not contracted by Telia Carrier, then the Service Term will commence as stated in Section 4.1 above.

5 Security

- 5.1** If requested by Telia Carrier in connection with a Service Order or a proposed assignment, Customer or Customer's proposed assignee shall submit a completed credit application. Telia Carrier reserves the right to withhold initiation or full implementation of Service or authorization of an assignment without penalty pending the completion of a satisfactory credit evaluation and Customer may be required to pay a deposit or, with respect to usage-based Services, become subject to a limit on the charges that Customer may incur before a payment is required ("Credit Limit"). At any time during the Agreement Term, Telia Carrier may require or revise a deposit amount or Credit Limit if, in Telia Carrier's sole discretion, there is a

material and adverse change in Customer's financial condition, business prospects, or payment history. The amount of the deposit shall not exceed two month's charges (and/or, as the case may be, estimated total monthly charges) under the applicable Service Order.

- 5.2** If Customer fails to provide Telia Carrier with a new or revised security deposit within ten (10) business days of a request from Telia Carrier, then Telia Carrier shall have the right to suspend the provision of Service to Customer without liability and/or terminate this Agreement and any Service Orders without further notice or demand. Telia Carrier shall have the right to apply the deposit to cure any payment defaults (or to pay any applicable taxes) and shall refund any remaining amount paid to Telia Carrier pursuant to this Section without interest no later than thirty (30) days after termination or suspension of Service.
- 5.3** If Customer fails to pay any charges incurred in excess of Customer's Credit Limit within ten (10) business days of a request from Telia Carrier, then Telia Carrier shall have the right to suspend the provision of Service to Customer without liability and/or terminate this Agreement and any Service Orders without further notice or demand.

6 Invoicing and Payment

- 6.1** Telia Carrier's charges for each Service shall be set forth in a Service Order. Customer shall pay to Telia Carrier all recurring and non-recurring charges for Service, plus all applicable taxes. All payments due under this Agreement shall be made by wire transfer or ACH in immediately available funds in the currency specified in the relevant Service Order to the account or accounts designated by Telia Carrier. Payment shall be made directly to Telia Carrier by Customer from an account registered in Customer's name. Telia Carrier shall have the right to reject any payment submitted by a third-party or from an account registered to a third-party, and such rejection shall not relieve Customer of its obligation to make payment in accordance with this Agreement.
- 6.2** The Service will be invoiced as from the start of the Service Term. The invoice will include the monthly recurring charges for the Service (including committed charges for Service billed on a usage basis) (the "MRC(s)") and, as applicable, non-recurring charges. When the Service Term starts on a day other than the first day of the month or terminates on other than the last day of the month, the charge for that month shall be determined by pro-rating the monthly payment by the number of days during which Service was provided.
- 6.3** Telia Carrier will invoice MRCs and non-recurring charges monthly in advance and usage-based charges exceeding an agreed commitment in arrears. On the first invoice issued to Customer after the RFS Date, Telia Carrier will invoice Customer (a) the MRC for the then current month as well as any preceding months that have not yet been invoiced plus any non-recurring charges, and (b) the MRC in advance for the next month of the Service Term. Telia Carrier will provide Customer with an invoice for Service and Customer shall pay Telia Carrier in full within thirty (30) calendar days of the date of the invoice (the "Due Date"). Subject to the provisions of Section 6.4 below, if Telia Carrier does not receive full payment by the Due Date, Telia Carrier may (a) charge Customer interest on the unpaid balance at the rate of 9% per annum or the highest lawful rate, whichever is lower, (b) require a deposit or impose a credit limit pursuant to Section 5 above, and/or (c) suspend or terminate Service pursuant to Section 7 below. Customer shall pay all costs and expenses, including, without limitation, reasonable attorneys' fees, incurred by Telia Carrier in collecting past due balances.
- 6.4** In the event Customer, in good faith, disputes any charges invoiced by Telia Carrier, Customer (a) shall provide Telia Carrier with written notice explaining the factual or legal basis for the dispute (with reasonable support to identify the nature of the billing dispute) within thirty (30) days of the Due Date, (b) may withhold the amounts specifically in dispute and identified in the dispute notice, and (c) shall pay all other amounts prior to the applicable Due Date in full and in accordance with this Agreement. Failure by Customer to notify Telia Carrier in writing of a dispute within sixty (60) days after the date of receipt of the invoice on which a charge appears shall be deemed acceptance of the validity of the invoice and charge, and waiver of all disputes in connection with the invoice. The Parties will make a good faith effort to resolve billing disputes as expeditiously as possible. If a dispute is resolved in favor of Customer, Customer shall receive a credit

on its next invoice for the disputed amount. If a dispute is resolved in favor of Telia Carrier, then Customer shall make payment of the disputed amount withheld by Customer within thirty (30) days of the resolution of the dispute.

- 6.5** Unless agreed otherwise in a Service Order, all prices shall be exclusive of sales, use, excise, franchise, utility, VAT, gross receipts and any other similar taxes, duties, regulatory fees or surcharges (including federal and state universal service surcharges or contribution requirements), or levies (other than income tax) incurred, charged to or against Telia Carrier because of the sale, use or provision of Service by Telia Carrier to Customer ("Tax"). In the event such a Tax becomes due or is applicable, the respective amount will be added to the charges payable by Customer and specified in the relevant invoice. Charges shall not include any taxes for which Customer previously has furnished Telia Carrier with a valid and up-to-date exemption certificate. If Customer is entitled to an exemption from any Tax in connection with a particular Service, Customer shall provide Telia Carrier with a current copy of a valid exemption certificate. Telia Carrier will give effect to any valid exemption certificate on a prospective basis after Telia Carrier's receipt of such exemption certificate. Customer shall indemnify, defend, and hold harmless Telia Carrier from all Taxes and related penalties and interest that may be assessed on Telia Carrier for disallowed or invalid exemption certificates. Upon request, Customer shall provide Telia Carrier with a certificate of tax residency.
- 6.6** Customer shall make payment free and clear of any deduction or withholding on account of any tax, duty or other charges of whatever nature imposed by any taxing or governmental authority. If Customer is required by any law, regulation or order issued by a taxing or governmental authority to make any such deduction or withholding, Customer shall, together with the relevant payment, pay such additional amounts as will ensure that Telia Carrier actually receives and is entitled to retain, free and clear of any such deduction or withholding, the full amount which it would have received if no such deduction or withholding had been required.

7 Suspension and Termination

- 7.1** In the event of a breach of any material term or condition of this Agreement by a Party, excluding a failure by the Customer to pay amounts due under the Agreement, the non-breaching Party may terminate any Service Orders affected by the breach or this Agreement upon thirty (30) calendar days' prior written notice, unless the breaching Party cures the breach during such thirty (30) day period.
- 7.2** Either Party may terminate this Agreement, subject to applicable law, immediately in the event that the other: (a) becomes insolvent; (b) files or initiates proceedings or has proceedings filed or initiated against it, seeking liquidation, reorganization or other relief (such as the appointment of a trustee, receiver, liquidator, custodian or such other official) under any bankruptcy, insolvency or other similar law; (c) makes an assignment for the benefit of the creditors or makes an application to a court of competent jurisdiction for protection from its creditors; (d) admits in writing its inability to pay its debts as they mature; or (e) ceases to function as a going concern or to conduct its operations in the normal course of business.
- 7.3** In the event that Customer defaults by failing to pay any amount due to Telia Carrier that has not been disputed in good faith and in accordance with Section 6 of this Agreement and does not cure such default within ten (10) calendar days of receipt of written notice of such default from Telia Carrier, then Telia Carrier shall, in addition to any rights or legal or equitable remedies that it may have under this Agreement or by law, have the right to (a) to suspend the provision of Service pursuant to any Service Order(s) or this Agreement without any liability or further notice until such time as Customer has paid all past due amounts in full, including any interest, and/or (b) terminate the Agreement and/or Service Order(s).
- 7.4** Upon termination of this Agreement for any reason, all rights of Customer to order new or additional Service under this Agreement will cease, and Customer shall be obligated to pay for all Services rendered and deliverables provided through to the effective date of such termination. Customer agrees and acknowledges that the loan or use of any IP addresses shall terminate and the IP addresses shall revert and be returned to Telia Carrier without delay when this Agreement and/or any related Service Orders hereunder are terminated.

- 7.5** In the event that this Agreement or a Service Order is terminated by Telia Carrier by reason of Customer's breach pursuant to this Section 7, or is cancelled by Customer in the absence of a material breach by Telia Carrier upon thirty (30) days prior written notice and in accordance with with Section 2.2 of this Agreement, Customer shall pay to Telia Carrier an early termination charge equal to (a) one-hundred percent of the monthly recurring charges that would have become due for each month or pro-rated portion thereof in the unexpired portion (if any) of the first twelve (12) months of the Service Term, and (b) seventy-five percent of the monthly recurring charges that would have become due for each month or pro-rated portion thereof in the unexpired portion (if any) of months thirteen (13) through the remainder of the originally scheduled Service Term. In addition, Customer shall reimburse Telia Carrier for any third-party termination or cancellation charges incurred by Telia Carrier as a result of the termination or cancellation by Customer. Such charges shall be payable within thirty (30) days of the date on which Telia Carrier provides an invoice for such early termination charges. Customer agrees and acknowledges that the actual damages in the event of such termination or cancellation would be difficult or impossible to ascertain, and that the charge in this Section is intended, therefore, to establish a pre-estimate of the loss and is not intended as a penalty.

8 Provision and Use of Service

- 8.1** The Service shall be provided in accordance with the applicable Service Level Agreement attached hereto. Customer agrees and acknowledges that Service may be provided in areas outside of the country where Telia Carrier is licensed to provide service through Affiliates of Telia Carrier, provided however that Telia Carrier shall continue to bill Customer for such Services and to serve as Customer's point of contact for ordering and billing matters. All Service provided through an Affiliate outside of the country where Telia Carrier is licensed shall be subject to, and governed by, all the terms and conditions of this Agreement.
- 8.2** Each Party will provide the other with any reasonable information (including without limitation design layout, circuit facility assignment, and other information), access and assistance required to install, test, interconnect, maintain and repair the Service. The Service provided by Telia Carrier pursuant to the Agreement shall only be used for purposes assumed under the Agreement, and in accordance with applicable local legislation, rules and regulations. Telia Carrier shall be entitled, at its option, to immediately suspend Service if in its opinion the Service is being used in violation of applicable law. Telia Carrier reserves the right to involve and co-operate with the police or other relevant authorities if a criminal violation is suspected, in order to bring such misuse and/or violation to an end.
- 8.3** Each Party agrees to conduct its operations in a manner that does not interrupt, impair or interfere with the operation of the other Party's network or services. The Service shall be provided subject to Telia Carrier's Acceptable Use Policy, which shall be provided to Customer upon request and can be accessed at Telia Carrier's website. The Parties agree that if any Party, in its sole discretion, determines that an emergency action is necessary to protect its own network, the Party may block any path over its network used by the other Party.
- 8.4** Customer has sole responsibility for installation, maintenance, testing and operation of facilities, services and equipment other than those specifically provided by Telia Carrier as part of the Services provided in connection with this Agreement. Customer shall be responsible for ensuring that services, equipment, cabling and/or connections ordered by Customer from third-parties are provided and available at the same time as the Services being provided by Telia Carrier. In the event such Customer-ordered services, equipment, cabling and/or connections or other services are not ready at such time as the Services provided by Telia Carrier pursuant to Section 4 of this Agreement, Telia Carrier shall have the right to begin billing for its Services.
- 8.5** Telia Carrier will provide equipment and Service only up to the relevant demarcation point and shall not be responsible for providing any equipment, access or Service on the Customer side of the demarcation point. The demarcation point shall be the point at which Telia Carrier's responsibility to provide equipment and service ends and where Customer's responsibilities begin, as identified on the applicable Service Order. Telia Carrier will not be responsible for providing any equipment or services on the Customer side of the service delivery point or for providing in-house cabling, connectivity or conduits unless specifically agreed in

writing in the Service Order by the Parties.

- 8.6** If Telia Carrier installs any facilities or equipment on the Customer premises for purposes of providing Service, Customer (a) shall be liable for any loss or damage to Telia Carrier's facilities or equipment arising from the negligence, intentional act, or unauthorized maintenance or other cause, including theft, of Customer or its employees or agents, (b) will provide Telia Carrier (or its designated subcontractors) access to such facilities or equipment as required for Telia Carrier's proper performance of its obligations and to provide Service, (c) shall not, and shall not permit any third-party, to repair, disconnect, alter, rearrange or tamper with Telia Carrier's facilities or equipment, (d) will be responsible for providing and maintaining, at its own expense, the space, the level of power (including the necessary grounding as is required for the installation), heating and air conditioning, and humidity levels necessary to maintain the proper environment for the equipment, and (e) will provide Telia Carrier upon termination or expiration of the Agreement or a Service Order with access to its premises to facilitate Telia Carrier's removal of its property and equipment.
- 8.7** Customer understands and agrees that Telia Carrier is an intermediary for the transmission of the Customer's and third-party information, and that Telia Carrier does not audit, select nor modify the information or content contained in these transmissions, except as required by law. Telia Carrier shall have no liability or responsibility for any information, content, software, service, data, program, virus or product accessed, transmitted, provided or distributed via the Service. Customer understands and agrees that use of data communications networks and the Internet may not be secure and that connection to and transmission of data and information over the Internet and such facilities provides the opportunity for unauthorized access to computer systems, networks, and all data stored therein.
- 8.8** During the Agreement Term of this Agreement, Telia Carrier may modify the configuration and specifications of the Services, provided such modifications are necessary due to technical, economic or regulatory developments or to maintain the quality standard of the Services offered by Telia Carrier and will not affect the essential characteristic features of the Services ordered
- 8.9** The Agreement and the provision of the Services, equipment and the use of any software embedded or included in such equipment does not and shall not be construed to transfer, assign, convey or grant to Customer any right, title and/or interest in the equipment, the software, the Service or any intellectual property of any type.

9 Limitation of Liability

- 9.1** Neither Party shall be liable to the other Party, in contract, tort (including negligence) or for breach of statutory duty or in any other way for (a) any economic loss, loss arising from or in connection with loss of revenues, profits, contracts, customers or business or from failure to realize anticipated savings, (b) any loss of goodwill or reputation, (c) the loss or corruption of any data, and/or (d) any indirect, consequential, special, incidental, exemplary or punitive loss or damage, in connection with this Agreement whether or not the Party knew or should have known of the possibility of such damages in advance.
- 9.2** Subject to Sections 9.1 and 9.3, each Party's liability under or in connection with this Agreement (whether in tort, contract or otherwise) shall be limited to the lower of amount(s) paid by the other Party for the Service affected by the event giving rise to the liability during the six (6) months prior to the event giving rise to the liability.
- 9.3** Nothing in this Agreement shall limit or exclude a Party's liability for death or personal injury resulting from negligence, amounts due for Services provided under this Agreement, or for any other type of liability, loss or damage which by applicable law cannot be limited or excluded.
- 9.4** Except as provided in this Agreement, Telia Carrier makes no other warranty, express or implied, as to the description, quality, merchantability completeness, or fitness for any purpose of any Service or space provided or arranged in connection with this Agreement or any other matter, all of which warranties are hereby expressly excluded and disclaimed.
- 9.5** Except as set out in the Service Level Agreement for the relevant Service, Telia Carrier shall not be liable to

pay any damages in connection with the failure or inability to satisfy the service levels set out in the Service Level Agreement or for any loss or damage sustained by Customer (or Customer's customers) due to any degradation in the quality of the Service, the failure or breakdown of any facilities or equipment used in providing the Service the loss or corruption of data, or any issues pertaining to the content or information transmitted or any interruption to the Services, regardless of the cause or duration thereof.

The Parties agree and acknowledge that the City of Highland, Illinois is a local public entity and shall be entitled to immunity to the extent permitted under applicable Illinois law.

10 Force Majeure

10.1 In no event shall either Party have any claim or right against the other Party for any failure of performance by such other Party (excluding payment obligations) if such failure of performance is caused by or is the result of causes beyond the reasonable control of such other Party (a "Force Majeure Event"), including, but not limited to, pandemic or similar state or national health emergency; fire, lightning strikes, flood or other natural catastrophe; laws, orders, rules, regulations, directions or actions of governmental authorities having jurisdiction over the subject matter of this Agreement or any civil or military authority; the condemnation, compulsory purchase or taking by eminent domain of a Party's facilities used in connection with the Service; a fiber cut caused by a third party; the insolvency of an underlying facility provider or other supplier; national emergency, insurrection, terrorism, riot or war; labor strike that effects delivery of committed service or other similar occurrence recognized as a Force Majeure Event under applicable law and jurisprudence.

10.2 Notwithstanding anything in this Agreement to the contrary, if a failure of performance caused by a Force Majeure Event exceeds thirty (30) calendar days, either Party may terminate the affected Service Order(s) immediately on written notice to the other Party, without incurring any liability. Such right of termination must be exercised, if at all, prior to the end of the Force Majeure Event period. The claiming Party shall have no liability to the other Party as a result of a Force Majeure Event.

11 Indemnification

11.1 Each Party shall indemnify and hold the other Party harmless from any third-party claims and expenses (including reasonable legal fees) with respect to damage to tangible property, personal injury or death caused by such Party's negligence or willful conduct. Customer agrees to indemnify and hold Telia Carrier harmless from any and all claims arising from Customer's use of the Service and from any all claims brought by Customer's subscribers, customers or end-users resulting from any use of the Service via or through Customer.

11.2 In all instances in which one Party (the "Indemnifying Party") is obligated to indemnify another (the "Indemnified Party") as provided for in this Agreement, the Indemnified Party shall notify the Indemnifying Party promptly after becoming aware of the claim, damage, loss, suit or other event (the "Claim") giving rise to its right of indemnification hereunder. The Indemnified Party shall provide the Indemnifying Party reasonable cooperation (e.g., providing copies of documents or testimony of witnesses), at the Indemnifying Party's expense, in the defense of the Claim. The Indemnifying Party shall have control over the defense of the Claim, provided that the Indemnified Party shall have the right to participate in a secondary role at its own cost and expense with counsel of its selection. Any settlement or compromise of a Claim initiated or entered into by an Indemnifying Party must receive the prior written consent of the Indemnified Party, such consent not to be unreasonably withheld, conditioned or delayed.

12 Subject to Laws

12.1 This Agreement, and each Service Order, is subject to all applicable laws, and regulations, rulings and orders of governmental agencies and the obtaining and continuance of any required approval or authorization of any governmental body or agency. Either Party may terminate its obligations under this Agreement without liability if ordered to do so by the final order or ruling of a court or other governmental agency or if such an order or ruling makes it impossible for either Party to carry out its obligations under this Agreement. The Parties contemplate that at least ten percent (10%) of the traffic carried over the Service

will be interstate or international. If it is determined at any time that any interexchange service or circuit is subject to state regulation, then Telia Carrier may terminate the affected Service upon written notice without liability.

12.2 Customer agrees and acknowledges that the Service shall not directly or indirectly be resold, assigned, transferred, made available or provided to any corporation, organization, entity or person on a Prohibited Party List or in violation of any applicable law. The term "Prohibited Party List" shall refer to any applicable list of prohibited, blocked, denied, restricted, embargoed, designated or sanctioned parties, as may be in force and amended from time to time, including but not limited to the lists maintained by the government of the United States of America (e.g., the Specially Designated Nationals and Blocked Persons List maintained by the U.S. Department of the Treasury, the Entity List, Denied Persons List and/or Foreign Adversary List maintained or designated by the U.S. Department of Commerce (BIS), the list of statutorily or administratively debarred parties maintained by the Directorate of Defense, Trade Controls of the U.S. Department of State), the European Union (e.g., the Consolidated list of persons, groups and entities subject to EU financial sanctions) and/or its member states, and any other government authority. If Customer has resold, assigned, transferred, made available or provided the Service, directly or indirectly, to a corporation, organization, entity or person that is on or is added to a Prohibited Party List during the Service Term, (a) Customer immediately shall notify Telia Carrier in writing, and (b) Telia Carrier shall reserve the right to terminate the Agreement or the applicable Service Order upon the provision of written notice with immediate effect.

13 Non-Disclosure

13.1 The Parties agree that Confidential Information received from the other Party shall be kept confidential. The term "Confidential Information" shall include all information made available by or on behalf of one Party (the "Disclosing Party") to the other Party (the "Receiving Party") under or in connection with this Agreement, including but not limited to (a) the rates, terms and conditions of this Agreement, including any Service Orders, (b) all information, data, know-how, trade secrets or other material pertaining to the operations, technology, intellectual property, programs, strategies, business plans, finances, personnel, customers, suppliers, markets, network, sales, prices, policies or business affairs of the Disclosing Party or its Affiliates, (c) all information which is marked as "proprietary", "confidential" or with words of similar meaning, (d) information otherwise supplied orally with a contemporaneous confidential designation, or (e) information which is known by the Receiving Party to be confidential or proprietary information or documentation of the Disclosing Party. The Parties agree that the terms and conditions of this Agreement and all exhibits referenced herein, as well as any invoices for Service provided hereunder, are Confidential Information.

13.2 Confidential Information shall not include information that (a) is or becomes part of the public domain through no fault of the Receiving Party or breach of this Agreement, (b) is rightfully received by the Receiving Party from a third-party not acting in breach of an obligation of confidentiality owed to the Disclosing Party, (c) is independently developed by the personnel of the Receiving Party or any of its Affiliates without access to the information disclosed by the Disclosing Party, (d) is rightfully known to or possessed by the Receiving Party or its Affiliates, as evidenced by the written records of the Receiving Party or its affiliates, as the case may be, prior to its receipt from the Disclosing Party, or (e) is disclosed by the Receiving Party with the Disclosing Party's prior written consent. The Party claiming that any of the exceptions set forth in the clauses above apply shall have the burden of proof to establish such applicability.

13.3 Each Party agrees (a) to hold the other Party's Confidential Information in strict confidence and to disclose the information only to those of its employees or permitted third parties with a legitimate need to know such information, (b) to exercise at least the same care in protecting the other Party's Confidential Information from disclosure as the Party uses with regard to its own Confidential Information, but in any event no less than a reasonable degree of care, and (c) not to disclose such Confidential Information to third parties, excluding employees of an Affiliate, independent third-party auditors, potential third-party purchasers, shareholders, lenders, investors and similar parties provided that they agree in writing to comply with confidentiality requirements no less restrictive than those contained in this Section. Notwithstanding the foregoing, Receiving Party may disclose Confidential Information of Disclosing Party in accordance with a judicial or other governmental order or request or by operation of law, provided that Receiving Party, if

permitted by law, will notify Disclosing Party thereof in order to allow Disclosing Party a reasonable opportunity to seek a protective order or equivalent, provided such notice is permissible.

- 13.4** Each Party shall be liable for any breach of confidentiality by itself or any of its agents, Affiliates or representatives. Receiving Party shall notify Disclosing Party immediately upon discovery of any unauthorized use or disclosure of Confidential Information or any other breach of this Agreement by Receiving Party and/or its employees, consultants or contractors, and will cooperate with Disclosing Party in every reasonable way to assist Disclosing Party to regain possession of the Confidential Information and prevent its further unauthorized use or disclosure. Notwithstanding termination of this Agreement, the Parties' obligations under this Section shall remain in full force and effect with respect to confidential knowledge and information for a period of one (1) year after the termination date of this Agreement.
- 13.5** Neither Party shall have the right to use the other Party's or its Affiliates trademarks, service marks or trade names or to otherwise or to make a public announcement or to refer to the Agreement or any Service Orders without the consent of the other Party. Notwithstanding the foregoing, either Party may make an announcement concerning this Agreement or any ancillary matter if required by law or by any securities exchange or governmental body with jurisdiction over the Party.
- 13.6** The Parties agree and acknowledge that the City of Highland, Illinois is subject to the Illinois Freedom of Information Act (5 ILCS 140) ("FOIA") and shall disclose information legally requested and required to be disclosed pursuant to FOIA.

14 Notices

Notices under this Agreement (excluding any notices that the Agreement or Service Level Agreement specifically provides may be provided by electronic mail) shall be in writing and delivered by mail, by facsimile, or by nationally recognized courier to the persons whose names and business addresses appear below and such notice shall be deemed given on the date of receipt, or refusal of delivery, by the receiving Party.

- (a) If to **Telia Carrier**:

Telia Carrier U.S. Inc.
Attention: Legal Department
2325 Dulles Corner Boulevard, Suite 550
Herndon, VA 20171

- (b) If to **Customer**:

Company name: City of Highland, an Illinois municipal corporation, d/b/a Highland Communication Services
Attention: City Manager
Address: PO Box 218
1115 Broadway
Highland, IL 62249

A Party may change the address and/or facsimile number to which future notices under this Agreement are to be delivered to such Party by giving notice to the other Party in accordance with this Section.

15 Assignment

This Agreement shall be binding upon, and inure to the benefit of, the Parties and their respective permitted successors and assigns. Neither Party shall assign or otherwise transfer this Agreement or a Service Order without the prior written consent of the non-assigning Party, provided, however, that, either Party may assign this Agreement or a Service Order or its rights and obligations thereunder to: (a) an Affiliate; (b) pursuant to any sale or transfer of all or substantially all the assets of the assigning Party; or (c) pursuant to any merger or acquisition; provided, further, however, that the assigning Party shall remain jointly and severally liable for all of its obligations hereunder unless released in writing from such liability by the non-assigning Party and the assignee shall have a credit profile equal to or stronger than the assigning Party, as determined by the non-assigning Party. Any

purported assignment without a required consent or that is not permitted by this Section 15 shall be deemed void and shall entitle the non-assigning Party to terminate this Agreement and the Services provided hereunder at its option upon ten (10) calendar days' prior written notice.

16 Relationship of the Parties

- 16.1** Nothing in this Agreement will be deemed or construed to create any third-party beneficiary or any relationship of principal and agent, partnership or joint venture between the Parties. Unless otherwise specifically authorized in writing, no Party shall make any express or implied agreements, guarantees or representations, or incur any debt in the name of or on behalf of the other.
- 16.2** Customer is the service provider with respect to its end-users and Telia Carrier is merely a supplier to Customer with no relationship to Customer's end-users. The Parties agree and acknowledge that Customer shall assume all credit risk associated with Customer's end-users and that delays or failures in obtaining such payments from end-users shall not affect or relieve Customer of its responsibility to make payments to Telia Carrier pursuant to this Agreement
- 16.3** Telia Carrier may subcontractor the performance of any of its obligations under this Agreement; provided, that Telia Carrier's use of a subcontractor shall not relieve Telia Carrier from any of its obligations under this Agreement.

17 General Warranties

Each Party represents and warrants that (a) the person executing this Agreement has the right, power and authority to execute documents and to contractually bind the executing Party; and (b) it has received all necessary permits, licenses, and approvals necessary to provide or use the Services.

The Parties agree and acknowledge that this MSA shall not be binding upon either Party unless and until it has been approved by Resolution and by a two-thirds positive vote of the City Council of the City of Highland, Illinois. Customer shall keep Telia Carrier informed of the date of the vote and shall notify Telia Carrier in writing of the approval or rejection fo the MSA by the City Council of the City of Highland.

18 Rules of Construction

- 18.1** The headings contained in this Agreement are for convenience only and are not intended to describe, interpret, define or limit the scope, extent or intent of this Agreement or any provision hereof. All provisions that can be given proper effect only if they survive the termination or expiration of this Agreement will survive the termination or expiration of this Agreement.
- 18.2** Should any terms or conditions within this Agreement, any appendix, and/or any Service Order be in conflict with or inconsistent with one another, the documents shall be interpreted in the following order of precedence: (a) the Service Order, (b) the applicable Service Level Agreement, and (c) this Agreement.
- 18.3** If any one or more of the provisions of this Agreement shall for any reason be held to be invalid or unenforceable, the remaining provisions of this Agreement shall be unimpaired and shall remain in effect and be binding upon the Parties. In such event, the Parties agree to negotiate, in good faith, substitute valid provision(s) that most nearly approximate the Parties' intent.
- 18.4** No waiver of a default or breach of any provision of this Agreement or the failure or delay of the nonbreaching Party to exercise its remedies hereunder shall constitute a waiver or bar the non-breaching Party from enforcing its rights under this agreement with respect to the existing breach or any other subsequent default or breach.

19 Governing Law and Venue

This Agreement shall be construed and enforced in accordance with, and the validity and performance hereof shall be governed by the laws of the State of Illinois. The Parties irrevocably consent and submit to the jurisdiction in the courts of competent jurisdiction located in the Circuit Court of Madison County, IL or the Southern District of Illinois depending upon the subject matter of the dispute.

20 Entire Agreement

This Agreement (including any appendices, exhibits, attachments and/or schedules attached hereto) constitutes the entire Agreement between the Parties with respect to the matters set forth herein and correctly sets forth the rights, duties, and obligations of each Party to the other as of the Effective Date. The Parties agree and acknowledge that they have not relied upon any prior agreements, promises, or representations in entering into this Agreement.

21 Amendments

No alteration or variation of the terms of any provision of this Agreement shall be valid unless made in writing and signed by a duly authorized representative of each of Telia Carrier and Customer.

Each Party agrees that the electronic signatures of the Parties included on this Agreement are intended to authenticate this Agreement and to have the same force and effect as manual signatures. The term “electronic sSignature” means any electronic symbol and/or process attached to or logically associated with a document and executed by a Party with the intent to sign such document, including facsimile, e-mail, or other electronic signatures.

This Agreement may be executed in counterparts. In confirmation of their consent and agreement to the terms and conditions contained in this Agreement and intending to be legally bound thereby, the Parties have executed this Agreement.

Telia Carrier U.S. Inc.

Customer

By: _____

By: _____

Name: _____

Name: Mark Latham

Title: _____

Title: City Manager

Date: _____

Date: _____



To: Mark Latham, City Manager
From: Angela Imming, Director, Technology and Innovation
Date: April 15, 2020
Subject: Telia Contract

Recommendation:

I recommend we enter into a master service agreement with Telia Carrier.

Discussion:

The 5 year plan for HCS includes a significant reduction in equipment expense that is tied to the current technology used to distribute linear cable TV to our customers. Each set top box (of which we have about 1100) costs between \$220-\$350. The life expectancy for each is between 38 and 42 months. Most set top boxes in the HCS network are between 24 and 40 months old.

In addition to equipment, software, licenses and support is required to manage the set top boxes. The fees associated with this technology are about \$85k annually.

The solution to mitigate these cost factors is moving to 100% IPTV platform, or an Over the Top (OTT) solution whereby programming is delivered to the TV through an internet connection, removing the need for set top boxes, software or support outlined above.

The source of this programming is MobiTV whose primary programming is housed in Sacramento, CA. In order to receive this programming, a connection must be established between 192 Woodcrest, Highland, IL and the MobiTV data center. There are several MobiTV data centers nationally, however, the most cost effective path is to use our existing carrier between 192 Woodcrest and 350 E Cermack, in Chicago IL., where we will cross connect to a Telia Carrier circuit to connect from 350 E Cermack to Sacramento, CA. By approving this contract, we will be able procure that connection and proceed with cost avoidance measures.

Financial Impact:

There is no financial impact of approving this contract, however the circuit required for this connection is 10 Gb/s and will increase our costs for one year by approximately \$8600 per month. When this solution is complete we will recover the cost of our existing circuit to Chicago at \$2500/mos, and avoid recurring costs of equipment, software and licensing.

CITY OF HIGHLAND

WARRANT # 1163

April 20, 2020

001	General Fund	\$	80,844.79
006	TIF #1	\$	-
007	Community Development	\$	4,623.45
008	Motor Fuel Tax Fund	\$	1,581.15
009	Parks & Recreation Fund	\$	34,084.51
050	Street Bond	\$	32,844.13
101	Electric Fund	\$	221,985.48
012	Business District A	\$	868.75
111	Fiber To The Premise Fund	\$	157,755.83
208	Water Alt Bond Int & Red	\$	-
201	Water Fund	\$	3,579.18
301	Sewer Fund	\$	44,601.27
401	Ambulance Fund	\$	29,395.59
713	Solid Waste Fund	\$	213.40
706	Liability Insurance	\$	9,958.00
309	2013 Sewer Bond Construction	\$	-
802	Payroll Account	\$	1,905.53
	TOTAL WARRANT	\$	624,241.06

CITY CLERK
April 20, 2020

MAYOR

Accounts Payable

Computer Check Proof List by Vendor

User: rdixon
 Printed: 04/17/2020 - 12:48PM
 Batch: 00010.04.2020

Invoice No	Description	Amount	Payment Date	Acct Number
Vendor: 1569 114497	4COM Inc APRIL 2020 PROGRAMMING	10,584.88	04/21/2020	Check Sequence: 1 111-111-5-390-52
	Check Total:	10,584.88		
Vendor: 8184 84801	A I Security Specialist Inc locks for playgrounds - COVID 19	233.28	04/21/2020	Check Sequence: 2 009-016-5-390-00
	Check Total:	233.28		
Vendor: 5236 R-1046	A n J SERVICES INC H RECLOSER SERVICE	550.00	04/21/2020	Check Sequence: 3 101-104-5-530-00
	Check Total:	550.00		
Vendor: 193 1-11648 191,441 191,672	ADR Inc WINCH FIRE TRUCK # 1523 #64 Dump Truck - Check Engine, Fuse, Circuit Breaker Carbon Dioxide	275.00 672.32 33.00	04/21/2020 04/21/2020 04/21/2020	Check Sequence: 4 001-014-5-360-10 001-017-5-360-10 201-203-5-450-00
	Check Total:	980.32		
Vendor: 2632 9099524144 9099947243	Airgas USA,LLC OXYGEN OXYGEN	287.53 123.18	04/21/2020 04/21/2020	Check Sequence: 5 401-401-5-430-00 401-401-5-430-00
	Check Total:	410.71		
Vendor: 2430 2020-0726	Aladtec, Inc. SCHEDULING SOFTWARE POLICE DEPT	1,865.00	04/21/2020	Check Sequence: 6 001-012-5-390-00
	Check Total:	1,865.00		
Vendor: 5654 149	ALBERS HEATING & AIR CONDITIONING, INC. MTN/REPAIRS TO LIEBERT#3, REPAIRED WIRE	350.00	04/21/2020	Check Sequence: 7 111-111-5-380-00
	Check Total:	350.00		
Vendor: 772 B-19-190303 B-19-190303 1	Alberternst Const 110 Sunbeam-Certificate of Occupancy Deposit Refund 110 Sunbeam-Incentive Payt-New Single-Family Home-Existing Subd	200.00 4,000.00	04/21/2020 04/21/2020	Check Sequence: 8 001-013-5-390-83 007-007-5-390-00
	Check Total:	4,200.00		
Vendor: 4674 0797748017 S&A 1033144016 2634386099 2634386099 4742177616420 5983358251 7059173000 PW 7072262256420 9305822894	Ameren Illinois Utilities GAS SERVICES- HCS GAS SERVICES- STATION #1 GAS SERVICES- STATION #1 utilities park maint shed GAS SERVICES- STATION #2 Utilities utilities KRC POLICE DEPT GAS UTILITIES	140.04 181.99 2.85 101.05 102.37 103.16 150.43 497.88 77.69	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 9 001-017-5-330-00 111-111-5-330-00 001-014-5-330-00 001-014-5-330-00 009-016-5-330-00 001-014-5-330-00 301-301-5-330-00 009-009-5-330-00 001-012-5-330-00
	Check Total:	1,357.46		
Vendor: 2016 040320-03	Ameren Training Center PHASE 2 TRAINING FOR JASON	4,725.00	04/21/2020	Check Sequence: 10 101-104-5-240-00
	Check Total:	4,725.00		
Vendor: 3076 4494748-01 4557569-00 4557569-00 4564224-00 4564230-00	ANEXTER, INC. J820501 213709-7324 Arrester Dist 10KV Poly PDV- J8754TP Lag Screw 279040R1 Fuse Link WR189 Connector	76,860.00 1,631.50 135.00 611.25 19.50	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 11 101-104-5-530-60 101-104-5-430-00 101-104-5-430-00 101-104-5-430-00 101-104-5-430-00
	Check Total:	79,257.25		
Vendor: 195 59670 59796	Aviston Lumber Company FIRE BARRIER CAULK maint/repair splys	51.96 78.78	04/21/2020 04/21/2020	Check Sequence: 12 111-111-5-430-00 009-016-5-450-00

59798	maint/repair splys cement	5.99	04/21/2020	009-016-5-450-00
64878	40BBQ	32.00	04/21/2020	101-104-5-420-00
66027	CONDUIT COUPLING AND ELBOW	6.32	04/21/2020	101-104-5-430-00
	Check Total:	175.05		
Vendor: 237 01S5954	Banner Fire Equipment Inc MOBILE GROUND LADDER TESTING- UNIT 1517	227.50	04/21/2020	Check Sequence: 13 001-014-5-390-00
	Check Total:	227.50		
Vendor: 20859 781762	Elizabeth Barnes cancelled party due to covid 19	135.00	04/21/2020	Check Sequence: 14 009-009-4-347-79
	Check Total:	135.00		
Vendor: 1260 692468	Belleville News-Democrat PUBLIC NOTICE- US 40 & HEMLOCK	349.28	04/21/2020	Check Sequence: 15 001-017-5-390-00
	Check Total:	349.28		
Vendor: 6105 1201-2020.3 1201.SC.323 1201.SC.323 1201V-2020.1 1935.305 1937.307	BHMG Engineers Inc 1201 HIGHLAND ELECTRIC 2020- GENERAL SERVICES POWER PLANT REPAIRS POWER PLANT REPAIRS POWER PLANT EPA REPORTS DESIGN LAYOUT FOR STREET LIGHTING ON BROADWAY WEST & NORTHSIDE SUB TRANSFORMER INSTALLATION- DESIGN	964.18 979.14 193.79 2,291.18 1,140.80 434.30	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 16 101-101-5-230-00 101-102-5-450-00 101-102-5-230-00 101-102-5-230-00 101-101-5-230-00 101-104-5-505-00
	Check Total:	6,003.39		
Vendor: 310 48610 48613	Bluff Equipment Inc 2013 Scag Mower - belt 2013 Scag Mower - oil & air filters, belt, oil	71.16 157.23	04/21/2020 04/21/2020	Check Sequence: 17 301-304-5-450-00 301-304-5-450-00
	Check Total:	228.39		
Vendor: 1291 83544283 83544284 83544285 83565662 83568617 83571534 83573360 83575178 83575179 83579255 83579256	Bound Tree Medical, LLC EMS SUPPLIES GLOVES EMS SUPPLIES EMS SUPPLIES EMS SUPPLIES EMS SUPPLIES PROBE COVERS FOR SURETEMP THERMOMETERS 690, DISPOSABLE HME FILTER, HUMID VENT, COMPACT , STRAIGHT 150-1000ML TIDAL EMS SUPPLIES EMS SUPPLIES EMS SUPPLIES	533.69 483.50 31.80 23.79 25.70 50.90 14.09 22.65 130.12 167.04 295.03	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 18 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00 401-401-5-430-00
	Check Total:	1,778.31		
Vendor: 4861 59524	Bradford National Bank Street Sweeper Loan Pmt.	3,900.97	04/21/2020	Check Sequence: 19 001-017-5-530-00
	Check Total:	3,900.97		
Vendor: 360 71313 G129197	Broadway Battery & Tire LABOR TO DISCONNECT DISHWASHER AND DISPOSE OF DISH/RANGE PW 2015 EXPLORER MTN/REPAIRS	50.00 61.08	04/21/2020 04/21/2020	Check Sequence: 20 001-014-5-360-00 201-201-5-360-10
	Check Total:	111.08		
Vendor: 10044 2111918 48806017	BUILDINGSTARS INC KRC cleaning company KRC cleaning company - March credit	1,852.00 -163.00	04/21/2020 04/21/2020	Check Sequence: 21 009-009-5-380-01 009-009-5-380-01
	Check Total:	1,689.00		
Vendor: 1863 13613962 13618143	Butler Supply Inc 5- Lithonia TWH LED WALL PACK 5- Lithonia TWH LED WALL PACK	1,460.00 365.00	04/21/2020 04/21/2020	Check Sequence: 22 301-304-5-450-00 301-304-5-450-00
	Check Total:	1,825.00		
Vendor: 712 214637 214637.1	Calix Networks Inc ONT SFU Enclosure ONTCMN-SFU-ENCL-ST ONT SFU Enclosure ONTCMN-SFU-ENCL-ST- FREIGHT	1,160.00 128.60	04/21/2020 04/21/2020	Check Sequence: 23 111-111-5-530-00 111-111-5-530-00
	Check Total:	1,288.60		
Vendor: 20620 1887	Capri Pools & Aquatics labor - checked filter valve that was leading, tightened all fla	262.50	04/21/2020	Check Sequence: 24 009-009-5-390-00
	Check Total:	262.50		

Vendor: 1909 013825	Carl's Four Wheel Drive & Performance Center LLC SPRINGS FOR LAWN TRAILER	60.00	04/21/2020	Check Sequence: 25 101-102-5-450-00
	Check Total:	60.00		
Vendor: 361 45333900	Carrot-Top Industries Various Flags for Central Purchasing	1,312.47	04/21/2020	Check Sequence: 26 001-000-0-157-00
	Check Total:	1,312.47		
Vendor: 3080 XLG5534	CDW G Inc WD PURPLE 12TB 7200RPM SATA 6GB/S	1,459.32	04/21/2020	Check Sequence: 27 111-111-5-530-00
	Check Total:	1,459.32		
Vendor: 301 INVUS216643	Cellebrite USA, Inc UFED 4PC RENEWAL	3,700.00	04/21/2020	Check Sequence: 28 001-012-5-390-50
	Check Total:	3,700.00		
Vendor: 4981 2679	Christ Bros Inc EZ STREET - LEB	1,159.65	04/21/2020	Check Sequence: 29 008-008-5-430-00
	Check Total:	1,159.65		
Vendor: 1661 D0M46885	Home Box Office Cinemax APRIL VIDEO CONTENT FEE	65.00	04/21/2020	Check Sequence: 30 111-111-5-390-52
	Check Total:	65.00		
Vendor: 456 0080476 0080477 0080478	City Of Highland 20YD DUMPSTER FOR POWER PLANT 6YD DUMPSTER DELIVERED AND REMOVED AT STATION #2 20YD DUMPSTER DELIVERED & REMOVED AT FIRE STATION#1	609.00 220.00 412.65	04/21/2020 04/21/2020 04/21/2020	Check Sequence: 31 101-102-5-260-00 001-014-5-260-00 001-014-5-260-00
	Check Total:	1,241.65		
Vendor: 451 010101-000420 010101-001420	City Of Highland Electric utilities - quarterback club utilities - quarterback club	24.52 39.14	04/21/2020 04/21/2020	Check Sequence: 32 009-016-5-330-00 009-016-5-330-00
	Check Total:	63.66		
Vendor: 5491 1179	KIMBERLY A. COLE MARCH PRETREATMENT CONSULTING/ REPORTS/ANALYSIS	1,650.00	04/21/2020	Check Sequence: 33 301-305-5-230-00
	Check Total:	1,650.00		
Vendor: 2189 0012918 0012918 0013204	CONTINENTAL RESEARCH CORPORATION 4 CQ Plus Disinfectant Cleaner 4 CQ Plus Disinfectant Cleaner MULTI-GUARD (QUARTS)	200.07 200.07 196.23	04/21/2020 04/21/2020 04/21/2020	Check Sequence: 34 001-000-0-157-00 401-401-5-430-00 401-401-5-430-00
	Check Total:	596.37		
Vendor: 2345 0208052	Crawford, Murphy & Tilly Inc DESIGN ENG ASSOCIATED W/ IMPROVEMENTS TO CITY WRF	34,672.80	04/21/2020	Check Sequence: 35 301-304-5-505-00
	Check Total:	34,672.80		
Vendor: 20860 783059	Kelly Curl party reimbursement due to COVID 19	135.00	04/21/2020	Check Sequence: 36 009-009-4-347-79
	Check Total:	135.00		
Vendor: 3396 51400 91420	Dave Schmidt Truck Service Inc Truck # 63 Core Damaged FIRE TRUCK MTN/REPAIRS ANTIFREEZE IN OIL-	665.00 4,188.82	04/21/2020 04/21/2020	Check Sequence: 37 001-017-5-360-10 001-014-5-360-10
	Check Total:	4,853.82		
Vendor: 20045 04-14-2020 PW	Dr. Wood Trees & Landscape Sector 1 tree work -	1,600.00	04/21/2020	Check Sequence: 38 001-017-5-390-22
	Check Total:	1,600.00		
Vendor: 20861 782722	Ashley Dunn party reimbursement due to COVID19	135.00	04/21/2020	Check Sequence: 39 009-009-4-347-79
	Check Total:	135.00		
Vendor: 621 2020-2021	Eastern Illinois University 2020-2021 MEMBERSHIP DUES- KKORTE	80.00	04/21/2020	Check Sequence: 40 001-011-5-390-00

	Check Total:		80.00		
Vendor: 630 505619	Ed Roehr Safety Products NEW BADGES C. SCHLARMANN		270.77	04/21/2020	Check Sequence: 41 001-012-5-440-00
	Check Total:		270.77		
Vendor: UB*01035 778723	CASSANDRA EDDINGTON party reimbursement due to COVID 19		120.00	04/21/2020	Check Sequence: 42 009-009-4-347-79
	Check Total:		120.00		
Vendor: 5486 WO2693	EJ EQUIPMENT, INC. Rearview Camera Repair on equipment		790.33	04/21/2020	Check Sequence: 43 301-303-5-360-00
	Check Total:		790.33		
Vendor: 357 4530	Elite Elevator Inspections LLC State Annual Inspection - Hydraulic Elevator - WTP		150.00	04/21/2020	Check Sequence: 44 201-202-5-380-00
	Check Total:		150.00		
Vendor: 5089 C106374	ELLIOTT DATA SYSTEMS INC. SERVICE AGREEMENT FOR ELLIOTT DATA		537.93	04/21/2020	Check Sequence: 45 001-012-5-390-00
	Check Total:		537.93		
Vendor: 20627 864	Energy Wise install new operating system on pool pak		603.00	04/21/2020	Check Sequence: 46 009-009-5-390-00
	Check Total:		603.00		
Vendor: 679 30501 30502 30511 30512	Essenpreis Plumbing & Htg utility shed hydro flushed all trench drains in shop area to sep utility shed - replaced filter under bathroom sink and ice machi city square maint/repairs backflow preventers maint/repairs glik park back flower preventers		400.00 227.87 783.79 535.28	04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 47 009-016-5-390-00 009-016-5-390-00 009-016-5-390-00 009-016-5-390-00
	Check Total:		1,946.94		
Vendor: 8548 7849 7899	Everlasting Etch memorial plaque memorial plaque		18.00 9.00	04/21/2020 04/21/2020	Check Sequence: 48 009-016-5-390-00 009-016-5-390-00
	Check Total:		27.00		
Vendor: 414 19749	Excel Bottling Co. Inc. CO2		50.00	04/21/2020	Check Sequence: 49 201-203-5-430-00
	Check Total:		50.00		
Vendor: 2786 ILHIG77581 ILHIG77592	Fastenal Caution Blue, Blue Flags GLOVES AND MASKS		95.50 41.07	04/21/2020 04/21/2020	Check Sequence: 50 201-203-5-430-00 101-101-5-440-00
	Check Total:		136.57		
Vendor: 4089 B-19-190039 B-19-190039 1 B-19-190040 B-19-190040 1 B-19-190143 B-20-020016 B-20-020017 B-20-020028 B-20-020028 1	Leslie E Fear 228 Flax Dr - Electrical Rough-in Inspection 228 Flax Dr - Meter Base Inspection 232 Flax Dr - Electrical Rough-in Inspection 232 Flax Dr - Meter Base Inspection 2930 Herzog Ln - Electrical Rough-in Inspection 2670 Plaza Dr - Final Inspection 1122 Broadway - Service Panel Inspection 120 Crescent View Ln - Electrical Rough-in Inspection 120 Crescent View Ln - Meter Base Inspection		240.00 240.00 240.00 240.00 76.94 1,080.50 110.00 60.00 60.00	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 51 001-013-5-390-81 001-013-5-390-81 001-013-5-390-81 001-013-5-390-81 001-013-5-390-81 001-013-5-390-81 001-013-5-390-81 001-013-5-390-81 001-013-5-390-81
	Check Total:		2,347.44		
Vendor: 2191 1111090038	Ferrellgas PROPANE- SEWER PLANT		155.28	04/21/2020	Check Sequence: 52 301-304-5-330-00
	Check Total:		155.28		
Vendor: 1659 323771-PIN7253 323771-PIN7253 323771-PIN7253 323771-PIN7253 323771-PIN7253 323771-PIN7253 323771-PIN7253	Fidelity Communications Co. Inc. 2020 EAS SUPPORT 2020 HEADEND SUPPORT 2020 MIDDLEWARE LICENSE 2020 VUBIQUITY SUPPORT 2020 ENCRYPTION SUPPORT 2020 MIDDLEWARE GEMSTAR 2020 MIDDLEWARE SUPPORT		1,350.00 2,500.00 2,610.00 8,700.00 9,550.00 303.48 12,960.00	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 53 111-111-5-505-00 111-111-5-505-00 111-111-5-505-00 111-111-5-505-00 111-111-5-505-00 111-111-5-505-00 111-111-5-505-00
	Check Total:		37,973.48		

Vendor: 745 S1215737.003 S1218169.001 S1219129.001	Fletcher Reinhardt Company NACC350-4SI MDE46N Deadend Straight Strain Clamp NRHDA Impact Socket Adapter	307.08 262.50 127.00	04/21/2020 04/21/2020 04/21/2020	Check Sequence: 54 101-104-5-430-00 101-104-5-430-00 101-104-5-430-00
	Check Total:	696.58		
Vendor: 1654 R03364	Fox Sports Net St. Louis LLC DECEMBER 2019 VIDEO CONTENT FEE	8,519.72	04/21/2020	Check Sequence: 55 111-111-5-390-52
	Check Total:	8,519.72		
Vendor: 20862 783955	Charlotte Frey cancelled membership due to COVID 19	275.00	04/21/2020	Check Sequence: 56 009-009-4-347-21
	Check Total:	275.00		
Vendor: 1098 6186541901 6186544671 6510017420 654-2146 654-3568 6541026420	FRONTIER Service from 4/1/2020 to 4/30/2020 POLICE FAX LINE telephone exp KRC security system PHONE CHARGES- STATION #2 PHONE CHARGES- ALARM telephone exp WCC fax	39.90 39.91 181.71 47.47 47.46 163.05	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 57 001-013-5-310-00 001-012-5-310-00 009-009-5-310-00 001-014-5-310-00 001-011-5-310-00 009-016-5-310-00
	Check Total:	519.50		
Vendor: 788 S4148094.001 S4153678.001	Frost Electric Supply Co 2876- 3M large clip direct connect FOR FLAX MEADOWS- CONDUIT AND INSULATED BUSHING	87.38 458.20	04/21/2020 04/21/2020	Check Sequence: 58 101-104-5-430-00 101-104-5-430-00
	Check Total:	545.58		
Vendor: 20822 782939	Jeff Garlich cancelled party due to COVID 19	150.00	04/21/2020	Check Sequence: 59 009-009-4-347-79
	Check Total:	150.00		
Vendor: 1185 1-13TH ST 4719	Gelly Excavating & Construction Inc DEMO AT 1213 13TH ST load fee for clean rock and hauling	9,500.00 339.93	04/21/2020 04/21/2020	Check Sequence: 60 001-013-5-390-84 009-016-5-390-00
	Check Total:	9,839.93		
Vendor: 858 9315404550 9315404550.1	Graybar CORNING 288 fiber count OUTDOOR CABLE: C CORNING 288 fiber count OUTDOOR CABLE: C- FREIGHT	3,504.32 96.05	04/21/2020 04/21/2020	Check Sequence: 61 111-111-5-530-00 111-111-5-530-00
	Check Total:	3,600.37		
Vendor: 3333 0121294-IN 0121408-IN JAN 2020	GREAT LAKES DATA SYSTEMS SMS OUTBOUND MESSAGING FEES SOFTWARE SUPPORT JANUARY FINANCE CHARGE	150.00 800.00 2.25	04/21/2020 04/21/2020 04/21/2020	Check Sequence: 62 111-111-5-390-50 111-111-5-390-00 111-111-5-390-50
	Check Total:	952.25		
Vendor: 870 11894666 11896113 11898062	Hach Company Phosphorus TNT+HR COD Digestion Vlal Nutrient BFR SOLN PLWS 3 ML	107.78 302.15 83.34	04/21/2020 04/21/2020 04/21/2020	Check Sequence: 63 301-304-5-430-00 301-304-5-430-00 301-304-5-430-00
	Check Total:	493.27		
Vendor: 1662 D0H58642	Home Box Office HBO APRIL VIDEO CONTENT FEE	465.00	04/21/2020	Check Sequence: 64 111-111-5-390-52
	Check Total:	465.00		
Vendor: 921 188974	Heros In Style PANTS, 2 SS SHIRTS, TICKET BOOK FLAKE	247.80	04/21/2020	Check Sequence: 65 001-012-5-440-00
	Check Total:	247.80		
Vendor: 1423 200-301431 200-303703420 200-303706420 200-303707 PW 200-303711 S&A 200-303712420 200-303713 200-303714 200-303716	Highland Communication Services HCS SERVICES- CITY HALL KRC tv/phone/computer WCC tv/phone/computer Communication Services Communication Services Park Maint shed tv/phone/computer HCS SERVICES- STATION#2 ASSET PROTECTION CHARGE TV/PHONE/INTERNET POLICE DEPT	500.31 334.23 2.00 204.00 33.95 2.00 2.00 2.00 494.90	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 66 001-011-5-390-50 009-009-5-390-50 009-016-5-390-50 001-017-5-390-50 001-017-5-390-50 009-016-5-390-50 001-014-5-390-50 101-102-5-390-50 001-012-5-310-00

200-304025	HCS SERVICES- STATION #1	2.00	04/21/2020	401-401-5-390-50
200-304045	HCS SERVICES- HACSM	51.95	04/21/2020	001-011-5-390-50
200-305702	HCS SERVICES- EMS	282.95	04/21/2020	401-401-5-390-50
200-369460	COMMUNICATION CHARGE	79.00	04/21/2020	001-013-5-390-50
200-369460	COMMUNICATION CHARGE	92.90	04/21/2020	101-101-5-390-50
200-519997-WRF	Communication Services	150.03	04/21/2020	301-304-5-390-50
200-526650 WTP	Communication Services	119.66	04/21/2020	201-202-5-390-50
200-527315	Enterprise Bundle 4/8/20 to 5/7/20	158.00	04/21/2020	001-013-5-390-50
	Check Total:	2,511.88		
Vendor: 984	Highland's Tru Buy			Check Sequence: 67
001049121510001	senior meeting prizes for March	67.90	04/21/2020	009-016-5-390-65
004078071557	hot dog buns for KRC parties	7.84	04/21/2020	009-009-5-430-00
7149	CENTRAL PURCHASING SUPPLIES	127.36	04/21/2020	001-000-0-157-00
	Check Total:	203.10		
Vendor: 20866	Dana Hildebrand			Check Sequence: 68
782418	cancelled party due to COVID 19	135.00	04/21/2020	009-009-4-347-79
	Check Total:	135.00		
Vendor: 20863	Jim Hobbs			Check Sequence: 69
783956	cancelled membership - because girlfriend can not use it	110.00	04/21/2020	009-009-4-347-21
	Check Total:	110.00		
Vendor: 3199	Home Nursery Inc			Check Sequence: 70
329568	memorial trees	89.05	04/21/2020	009-016-5-390-22
	Check Total:	89.05		
Vendor: 4884	Huels Oil Co			Check Sequence: 71
072259	PREMIUM OFF ROAD DIESEL- BACK UP GENERATORS HCS	243.82	04/21/2020	111-111-5-420-00
072510	STREET & ALLEY PREMIUM OFF ROAD DIESEL	252.57	04/21/2020	001-017-5-420-00
200160	PREMIUM OFF ROAD DIESEL- GENERATION FUEL POWER PLANT	10,170.03	04/21/2020	101-102-5-490-00
200164	PREMIUM OFF ROAD DIESEL- GENERATION FUEL POWER PLANT	9,481.81	04/21/2020	101-102-5-490-00
MARCH	MARCH DIESEL FUEL	106.91	04/21/2020	009-016-5-420-00
MARCH	MARCH DIESEL FUEL	182.43	04/21/2020	001-014-5-420-00
MARCH	MARCH DIESEL FUEL	2,324.47	04/21/2020	401-401-5-420-00
MARCH	MARCH DIESEL FUEL	84.33	04/21/2020	111-111-5-420-00
MARCH	MARCH DIESEL FUEL	827.89	04/21/2020	001-017-5-420-00
MARCH	MARCH DIESEL FUEL	607.66	04/21/2020	101-104-5-420-00
MARCH	MARCH DIESEL FUEL	328.75	04/21/2020	301-303-5-420-00
MARCH	MARCH DIESEL FUEL	73.44	04/21/2020	301-304-5-420-00
MARCH	MARCH DIESEL FUEL	328.73	04/21/2020	201-203-5-420-00
	Check Total:	25,012.84		
Vendor: 20864	Krystle Huelsmann			Check Sequence: 72
777480	cancelled party due to COVID 19	135.00	04/21/2020	009-009-4-347-79
	Check Total:	135.00		
Vendor: 3201	IBEW Local 309			Check Sequence: 73
1	1ST YEAR LINEMAN COURSE KIT W/TEXT FOR REID AND DAVID	1,412.78	04/21/2020	101-104-5-240-00
	Check Total:	1,412.78		
Vendor: 5400	iconectiv, LLC			Check Sequence: 74
L-10160577	FEBRUARY AND MARCH VOICE CONTENT FEE	59.98	04/21/2020	111-111-5-390-51
	Check Total:	59.98		
Vendor: 1039	IL Department Of Revenue			Check Sequence: 75
MARCH 2020	MARCH SALES TAX	72.00	04/21/2020	009-009-5-390-00
MARCH 2020	MARCH SALES TAX	36.00	04/21/2020	009-016-5-390-00
	Check Total:	108.00		
Vendor: 1038	IL Dept Of Revenue			Check Sequence: 76
MARCH 2020	MARCH UTILITY TAX	31,380.15	04/21/2020	101-101-5-710-00
	Check Total:	31,380.15		
Vendor: 1065	Illinois Municipal Utilities Association			Check Sequence: 77
20-03008	MARCH SAFETY TRAINING- PPE & CONFINED SPACE ENTRY & RESCUE	750.00	04/21/2020	101-102-5-240-00
	Check Total:	750.00		
Vendor: 5655	INTEGRA OPTICS INC.			Check Sequence: 78
SI-1047114	SFP RJ45 TRANSCEIVER MODULE	925.00	04/21/2020	111-111-5-530-00
SI-1047114	SFP 10GE TRANSCEIVER MODULE	728.00	04/21/2020	111-111-5-530-00
SI-1047114.1	FREIGHT	16.98	04/21/2020	111-111-5-530-00

	Check Total:		4,972.00		
Vendor: 2604 4601	Knebel's Auto Body Inc MTN/REPAIRS TO HYUN SONATA- SNOW PLOW INCIDENT		891.17	04/21/2020	Check Sequence: 86 001-017-5-390-00
	Check Total:		891.17		
Vendor: 5460 INV430 INV488	LEXIPOL LLC ANNUAL LAW ENFORCEMENT POLICY/SUPPLEMENTAL MANUALS 5/1-4/30/2021 ANNUAL FIRE POLICY/SUPPLEMENTAL/PROCEDURES MANUALS 5/1-4/30/21	9,958.00 2,788.00		04/21/2020 04/21/2020	Check Sequence: 87 706-706-5-350-00 001-014-5-350-00
	Check Total:		12,746.00		
Vendor: 20851 INVBALANCE	Staci Lindley REIMBURSEMENT FOR CANCELLED PARTY- DUE TO COVID-19		163.00	04/21/2020	Check Sequence: 88 009-009-4-347-79
	Check Total:		163.00		
Vendor: 463 033496	Lou's Gloves, Inc Nitrile- Glack Glovs - L		88.00	04/21/2020	Check Sequence: 89 301-304-5-430-00
	Check Total:		88.00		
Vendor: 24 B-19-190142 B-20-020017 B-20-020044 B-20-020058 B-20-020058 1	Craig Loyet 2929 Herzog Ln - Underfloor Plumbing Inspection UNDERFLOOR PLUMBING- 1122 BROADWAY 2307 Broadway - Underfloor and Rough-in Plumbing Inspections UNDERFLOOR PLUMBING- 916 6TH ST 916 6th St - Plumbing Rough-in Inspection	225.00 47.50 95.00 47.50 47.50		04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 90 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82
	Check Total:		462.50		
Vendor: 3059 684	MADISON COUNTY MAPS & PLATS GIS DIV 1701 Olive St - List of Surrounding Owners		19.25	04/21/2020	Check Sequence: 91 001-013-5-430-00
	Check Total:		19.25		
Vendor: 20852 balance due	Ranae Mains underpaid reimbursement for cancelled party - missed additional		17.00	04/21/2020	Check Sequence: 92 009-009-4-347-79
	Check Total:		17.00		
Vendor: 5691 2020-03-06 0010	MARY MARTENS AMBULANCE REFUND		36.00	04/21/2020	Check Sequence: 93 401-401-5-390-25
	Check Total:		36.00		
Vendor: 4699 0507 LATHAM 0507 LATHAM 1257 1893 1893 1893 1893 1893 2040mark320 2040mark320 2040mark320 2040mark320 2644 SPERANEO 5979 PW 7356 PUBSAFE 7356 PUBSAFE 7356 PUBSAFE 7356 PUBSAFE 7356 PUBSAFE 7356 PUBSAFE 7918nancy320 7918nancy320 7918nancy320 9063 IMMING 9063 IMMING 9063 IMMING	Mastercard CELL PHONE SERVICE- CITY MANAGER REMOTE BATTERY FOR CITY MANAGER VEHICLE GLOBE FOR JARDIN CIRCLE FOR ROOM DURING LOCATOR TRAINING- ALREADY SIBMITTED PER DIEM REQ REALVNC SUBSCRIPTION FOR GEORGE- 2 REMOTE COMPUTERS INTERNATIONAL FEE FOR REALVNC SUBSCRIPTION EYE GLASS REPAIR KIT ANNUAL SOFTWARE FOR TRUCK AND ENGINE DIAGNOSTIC COMPUTER dog waste bags for rinderer park dog park first aid splys survey program yearly fee red cross facility fees GO TO MEETING TRIAL- LOGMEIN Repair Vantage Legacy machine N95 MASKS (QTY 4) CAPO TRAINING CERTIFICATE- SNICKLIN N95 MASKS (QTY 13) 2020 SYMPOSIUM IN THE SPRING REGISTRATION- BWILSON N95 MASKS (QTY 2) P&R CPR CARDS- ANDERSON HOSPITAL KRC party bags March fee for YAH trip tour busch stadium March fee for YAH trip tour busch stadium refund due to COVID 19 MALWAREBYTES ANTI-MALWARE PREMIUM (1YR SUBSCRIPTION) DREAMTIME.COM STOCK PHOTOGRAPHY SUBSCRIPTION FACEBOOK ADVERTISING	142.08 11.38 115.52 164.28 75.74 0.68 2.16 2,715.00 234.10 79.95 384.00 300.00 19.78 93.00 77.07 1,110.00 285.21 415.00 37.91 102.00 205.50 480.00 -480.00 27.51 25.00 429.81		04/21/2020 04/21/2020	Check Sequence: 94 001-011-5-310-00 001-011-5-360-10 101-104-5-430-00 101-104-5-240-00 101-101-5-430-00 101-101-5-430-00 101-101-5-430-00 101-104-5-460-00 009-016-5-430-00 009-009-5-440-00 009-016-5-390-00 009-009-5-430-00 001-013-5-430-00 201-202-5-360-00 401-401-5-430-00 401-401-5-240-00 401-401-5-430-00 401-401-5-240-00 401-401-5-430-00 009-016-5-390-00 009-009-5-430-00 009-016-5-390-66 009-016-5-390-66 001-011-5-391-00 111-111-5-390-33 111-111-5-390-33
	Check Total:		7,052.68		
Vendor: 1328 february invoic March inv.	Mazzio's Pizza KRC party pizzas KRC party pizzas		905.00 738.00	04/21/2020 04/21/2020	Check Sequence: 95 009-009-5-430-00 009-009-5-430-00
	Check Total:		1,643.00		
Vendor: 1924 810563	McKay Auto Parts Inc OIL AND FILTER		32.11	04/21/2020	Check Sequence: 96 101-104-5-450-00

810854	REPEL WIPER BLADE	45.96	04/21/2020	401-401-5-460-00
810877	RELAY FOR TREE TRUCK	19.19	04/21/2020	101-104-5-360-00
811146	Lumen Flashlight, Slyde Holster	32.99	04/21/2020	301-303-5-470-00
811146	Lumen Flashlight, Slyde Holster	32.98	04/21/2020	201-203-5-470-00
811181	HEAT SHRINK TUBING, PRIMARY WIRE, LED 2 SYT	107.93	04/21/2020	001-014-5-460-00
811363	2 Gauges	5.99	04/21/2020	201-203-5-450-00
811363	2 Gauges	5.99	04/21/2020	301-303-5-450-00
811706	BATTERY AND CORE DEPOSIT	223.98	04/21/2020	101-104-5-460-00
811719	CREDIT FOR CORE ON INVOICE # 811706	-54.00	04/21/2020	101-104-5-460-00
811738	Control	9.69	04/21/2020	001-017-5-460-00
811923	FOR HCS HEADEND GENERATOR	28.98	04/21/2020	111-111-5-360-00
811943	NapaGold Oil & Fuel Filters	14.25	04/21/2020	201-203-5-450-00
811943	NapaGold Oil & Fuel Filters	14.26	04/21/2020	301-303-5-450-00
812236	FUSE	5.98	04/21/2020	111-111-5-460-00
812680	ELECTRICAL TAPE, BUTT CONNECT, PRIMARY WIRE, LED MINITURES	44.26	04/21/2020	001-014-5-460-00
812779	FUSE BLOCK, ATC, 10-WAY, SHORT	24.49	04/21/2020	001-014-5-460-00
812908	SAFETY MASK (430)	19.99	04/21/2020	401-401-5-430-00
813118	Oil Filter, 5W 30 Form 500 SynBlend	13.85	04/21/2020	201-203-5-460-00
813118	Oil Filter, 5W 30 Form 500 SynBlend	13.85	04/21/2020	301-303-5-460-00
813798	INFRARED THERMOMETER (2)	67.98	04/21/2020	001-012-5-430-00
813813	LATEX DISPOS GLOVES	74.95	04/21/2020	101-101-5-440-00
814029	ATM-15 FUSE	3.69	04/21/2020	401-401-5-460-00
814133	AERO KROIL	27.99	04/21/2020	101-102-5-460-00
814150	COVERALLS (QTY 36)	287.64	04/21/2020	401-401-5-430-00
814151	MAXAIR 2.0 HVLP	97.98	04/21/2020	401-401-5-430-00
814268	Rear STP TL Turn- Truck 55	7.99	04/21/2020	001-017-5-460-00
	Check Total:	1,210.94		
Vendor: 4847 MCKINNEY	Mark McKinney T-SHIRTS, BOOT LACES-M. MCKINNEY	41.13	04/21/2020	Check Sequence: 97 001-012-5-440-00
	Check Total:	41.13		
Vendor: 1383 0120319-IN	Midwest Meter Inc. M-70Meter Base, M25 GAL HRE-LCD- W/ITRON CONN	475.40	04/21/2020	Check Sequence: 98 201-203-5-530-60
	Check Total:	475.40		
Vendor: 2555 35819	Mike A Maedge Trucking Inc 3" Down Rock, Tickets # 10970309, 245, 359, 399	1,032.72	04/21/2020	Check Sequence: 99 009-016-5-430-00
	Check Total:	1,032.72		
Vendor: 2392 31452 31452 31452	Missouri Network Alliance LLC DATA CONTENT FEE VOICE CONTENT FEE VIDEO CONTENT FEE	12,000.00 826.60 2,259.03	04/21/2020 04/21/2020 04/21/2020	Check Sequence: 100 111-111-5-390-53 111-111-5-390-51 111-111-5-390-52
	Check Total:	15,085.63		
Vendor: 1434 2616 2618	Munie Outdoor Service Inc irrigation start up various parks and ball fields irrigation start up garden club area	1,346.85 369.05	04/21/2020 04/21/2020	Check Sequence: 101 009-016-5-390-00 009-016-5-390-00
	Check Total:	1,715.90		
Vendor: 1479 67990 67990	Navy Brand Lucin, Safe & Brite, Navy Shield Lucin, Safe & Brite, Navy Shield	78.00 78.00	04/21/2020 04/21/2020	Check Sequence: 102 201-203-5-430-00 301-303-5-430-00
	Check Total:	156.00		
Vendor: 5658 327769 328432	NEXSTAR BROADCASTING, INC. MARCH VIDEO CONTENT FEE MARCH VIDEO CONTENT FEE	394.56 5,425.20	04/21/2020 04/21/2020	Check Sequence: 103 111-111-5-390-52 111-111-5-390-52
	Check Total:	5,819.76		
Vendor: 1512 7608-195805 7608-197457	Northtown Auto & Tractor PLUG AND FITTING equipment maint/repair splys	4.14 29.94	04/21/2020 04/21/2020	Check Sequence: 104 111-111-5-360-00 009-715-5-450-00
	Check Total:	34.08		
Vendor: 1518 1668777	Nu Way Concrete Forms Troy LLC #5 Rebar GR 60	351.00	04/21/2020	Check Sequence: 105 050-050-5-540-10
	Check Total:	351.00		
Vendor: 3903 0985-149883 0985-149890 0985-150010 0985-150011	O'Reilly Automotive Inc. CEMETERY TRUCK BATTERY RELAY SWITCH SWAY BAR LNK, MONRO-MATIC+ 1QT PS FLUID	123.88 12.66 125.06 3.99	04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 106 009-715-5-460-00 101-104-5-460-00 101-104-5-460-00 101-104-5-460-00

0985-150145	LIGHT BULBS CEMETERY TRUCK	21.14	04/21/2020	009-715-5-460-00
0985-150769	CONNECTOR- EASEMENT MACHINE TRAILER PLUG	9.34	04/21/2020	101-104-5-460-00
0985-151724	HUB ASSEMBLY	143.99	04/21/2020	101-102-5-460-00
0985-151937	NEW CV SHAFT, OIL FILTER, OIL	99.19	04/21/2020	101-102-5-460-00
0985-151954	BATTERY- MOWING TRUCK	105.88	04/21/2020	101-102-5-460-00
0985-152071	OIL FILTER,OIL	28.03	04/21/2020	101-104-5-460-00
0985-152369	antifreeze	11.99	04/21/2020	009-715-5-450-00
0985-152372	OIL	7.58	04/21/2020	101-102-5-460-00
0985-153700	Wax Dry	7.49	04/21/2020	301-303-5-430-00
0985-153700	Wax Dry	7.49	04/21/2020	201-203-5-430-00
0985-153701	55 Sheet Towel	44.85	04/21/2020	201-203-5-430-00
0985-153701	55 Sheet Towel	44.85	04/21/2020	301-303-5-430-00
	Check Total:	797.41		
Vendor: 4670 33462	Oakley Services Inc STANDBY GENERATOR AT THE THE POWER PLANT	311.40	04/21/2020	Check Sequence: 107 101-102-5-450-00
	Check Total:	311.40		
Vendor: 2139 32436 32437 32438 32439 32440 32444 32445 32449	Oates Associates Inc IL RTE 160 SHARED USE PATH CONSTRUCTION SERVICES BROADWAY RESURFACING CONSTRUCTION SERVICES HEMLOCK TRAFFIC SIGNAL PLANS- RR PREEMPTION BROADWAY STREETScape PHASE 1 professional services for parking lot layout project 19003.009 GRANDVIEW FARMS SEWER EASEMENT AND ROW LAKELAND TERRACE SEDIMENT STUDY HEMLOCK TRAFFIC SIGNAL PLANS- CONSTRUCTION SERVICES	487.50 4,532.50 75.00 23,380.00 520.00 1,657.50 6,700.00 2,047.50	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 108 009-016-5-505-00 050-050-5-505-00 050-050-5-505-00 050-050-5-505-00 009-016-5-505-00 301-303-5-505-00 001-017-5-230-00 050-050-5-505-00
	Check Total:	39,400.00		
Vendor: 5240 510754-0	OFFICE SOURCE INC 2 OFFICE CHAIRS FOR CITY HALL- FRONT DESK, BACK OFFICE	447.98	04/21/2020	Check Sequence: 109 001-011-5-470-00
	Check Total:	447.98		
Vendor: 3430 188748	Ortho Tech Sports Medical new recumbent bike for fitness	2,375.10	04/21/2020	Check Sequence: 110 009-009-5-470-00
	Check Total:	2,375.10		
Vendor: 4146 19411525	PDC Laboratories Inc Nitrate - Chlorinated Site	20.00	04/21/2020	Check Sequence: 111 201-202-5-390-23
	Check Total:	20.00		
Vendor: 2677 8220 8220	PERSONAL PREFERENCE SERVICES WEEKLY CLEANING WEEKLY CLEANING	52.00 52.00	04/21/2020 04/21/2020	Check Sequence: 112 101-101-5-380-00 001-013-5-380-00
	Check Total:	104.00		
Vendor: 1773 56457838	Power Line Supply J8874 DA Bolt 5/8"X 24	130.00	04/21/2020	Check Sequence: 113 101-104-5-430-00
	Check Total:	130.00		
Vendor: 5692 57273039	QUADIENT, INC. POSTAGE MACHINE METER RENTAL 1/1/2020-3/31/2020	223.80	04/21/2020	Check Sequence: 114 001-011-5-340-00
	Check Total:	223.80		
Vendor: 3377 20200295	Quality Testing & Eng Inc HIGHLAND FIRE DEPT 01-2037-000 1122 BROADWAY	868.75	04/21/2020	Check Sequence: 115 012-012-5-505-00
	Check Total:	868.75		
Vendor: 4211 2003-134251 2004-248034	R P Lumber Co Inc IOPK N95 VLV RESPIRATOR FOR INSTALLING LIGHTS @ NEW PARKING LOT	65.98 34.40	04/21/2020 04/21/2020	Check Sequence: 116 401-401-5-430-00 101-104-5-430-00
	Check Total:	100.38		
Vendor: 969 835019 835143 835254 835320 835403	Red E Mix LLC 88PCCEV12 SI/PV No Ash, WInter Serv, Ticket #60124225 88PCCEP19 PP-1, WInter Serv, 1% Cal. Chloride, Ticket #60124294 88PCCEP19 PP-1, WInter Serv, 1% NCA, Super-P, Ticket #60124331 88PCCEP19 PP-1, WInter Serv, 1% NCA, Super-P, Ticket #60124364 8PCCEP19 PP-1, WInter Serv., 1%NCA, Super-P, Tick.60124395	421.50 454.13 660.00 858.00 486.00	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 117 008-008-5-430-00 050-050-5-540-10 050-050-5-540-10 050-050-5-540-10 050-050-5-540-10
	Check Total:	2,879.63		
Vendor: 524 392134	Riechmann Bros., LLC equipment maint/repair splys	62.65	04/21/2020	Check Sequence: 118 009-016-5-360-00

	Check Total:		62.65		
Vendor: 318 2004-04	Saltus Technologies, LLC DIGITICKET SUPPORT AGREEMENT		719.00	04/21/2020	Check Sequence: 119 001-012-5-390-50
	Check Total:		719.00		
Vendor: 3514 MARCH2020 MARCH2020 MARCH2020 MARCH2020 MARCH2020 MARCH2020 MARCH2020 MARCH2020 MARCH2020 MARCH2020 MARCH2020 MARCH2020	SANDBERG PHOENIX & VON GONTARD P.C. MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES MARCH LEGAL FEES		123.55 1,523.81 4,139.00 7,536.67 514.80 185.33 885.46 308.88 102.96 102.96 576.58	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 120 401-401-5-220-00 001-012-5-220-00 001-013-5-220-00 001-011-5-220-00 111-111-5-220-00 001-014-5-220-00 101-101-5-220-00 001-017-5-220-00 009-016-5-220-00 009-009-5-220-00 007-007-5-220-00
	Check Total:		16,000.00		
Vendor: 5689 110076	SCBAS REMOVED COMPRESSOR W/ REMOTE START & FILL ENCLOSURE		1,310.00	04/21/2020	Check Sequence: 121 001-014-5-360-00
	Check Total:		1,310.00		
Vendor: 20865 777305	Danielle Schultz party reimbursment due to COVID 19		135.00	04/21/2020	Check Sequence: 122 009-009-4-347-79
	Check Total:		135.00		
Vendor: 3410 1871	Jeff & Jill Schwend UNIFORM CLEANING- CLARKIN, OCEPECK		42.00	04/21/2020	Check Sequence: 123 401-401-5-260-00
	Check Total:		42.00		
Vendor: 1736 19834	Showtime Networks Inc MARCH VIDEO CONTENT FEE		179.01	04/21/2020	Check Sequence: 124 111-111-5-390-52
	Check Total:		179.01		
Vendor: 5693 DB12397GTN	SILVESTER AUTO GLASS 2015 FORD F-150 STATIONARY BACK GLASS		275.00	04/21/2020	Check Sequence: 125 101-101-5-360-10
	Check Total:		275.00		
Vendor: 1587 B-19-190142 B-20-020017 B-20-020044 B-20-020058 B-20-020058	Timothy Singler 2929 Herzog Ln - Underfloor Plumbing Inspection UNDERFLOOR PLUMBING- 1122 BROADWAY 2307 BROADWAY- PLUMBING ROUGH IN UNDERFLOOR PLUMBING- 916 6TH ST 906 6TH ST- PLUMBING ROUGH IN		225.00 47.50 95.00 47.50 47.50	04/21/2020 04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 126 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82 001-013-5-390-82
	Check Total:		462.50		
Vendor: 1677 19833	SNI / SI Networks LLC Inc MARCH VIDEO CONTENT FEE		136.50	04/21/2020	Check Sequence: 127 111-111-5-390-52
	Check Total:		136.50		
Vendor: 3408 40	Splish Splash Auto Bath LLC PD CAR WASHES FOR MARCH		93.50	04/21/2020	Check Sequence: 128 001-012-5-360-10
	Check Total:		93.50		
Vendor: 2297 INV-ACC51417 INV-ACC51417 INV-ACC51417 INV-ACC51417	SPRINGBROOK SOFTWARE LLC MARCH WEB PAYMENTS MARCH WEB PAYMENTS MARCH WEB PAYMENTS MARCH WEB PAYMENTS		426.80 1,067.00 213.40 426.80	04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 129 201-201-5-390-00 101-101-5-390-00 713-713-5-390-00 301-301-5-390-00
	Check Total:		2,134.00		
Vendor: 3756 2982795 M	Stryker Sales Corporation RC-4, PATIENT CABLE, 4FT, REF		360.00	04/21/2020	Check Sequence: 130 401-401-5-430-00
	Check Total:		360.00		
Vendor: 5151 2496403 2501775 L306673050 L306673050	SUMNER ONE, INC. COPIER LEASE/USAGE monthly contract/fee maint and repairs for WCC copier LEASE/ RENTAL CHARGE LEASE/ RENTAL CHARGE		11.21 44.00 122.33 122.34	04/21/2020 04/21/2020 04/21/2020 04/21/2020	Check Sequence: 131 111-111-5-340-00 009-016-5-390-00 001-013-5-340-00 101-101-5-340-00

	Check Total:		299.88		
Vendor: 2038	TANTALUS SYSTEMS INC.				Check Sequence: 132
19218	NSE-201		2,940.00	04/21/2020	101-104-5-530-60
19218	TC-1220-RD		63,000.00	04/21/2020	101-104-5-530-60
	Check Total:		65,940.00		
Vendor: 2789	TEGNA				Check Sequence: 133
329050	MARCH VIDEO CONTENT FEE		4,658.00	04/21/2020	111-111-5-390-52
	Check Total:		4,658.00		
Vendor: 2028	Teklab Inc				Check Sequence: 134
241946	2: Coliform, Total Membrane Filters		152.90	04/21/2020	201-203-5-390-00
242147	Coliform, Fecal - Membrane Filter, Sludge		498.86	04/21/2020	301-304-5-390-23
	Check Total:		651.76		
Vendor: 111111	The Kwik Konnection Printing Inc				Check Sequence: 135
43646	PLANNING & ZONING BOARD- LEGAL		117.00	04/21/2020	001-013-5-390-00
43646	NOTICE OF PRIMARY ELECTION- LEGAL		45.00	04/21/2020	001-011-5-390-00
43646	US RT 40 AND HEMLOCK ST IMPROVEMENT- LEGAL		99.00	04/21/2020	001-017-5-390-00
43646	US RT 40 & HEMLOCK ST IMPROVEMENT- LEGAL		99.00	04/21/2020	001-017-5-390-00
43647	ENOTIFICATIONS AD		54.00	04/21/2020	001-011-5-390-00
	Check Total:		414.00		
Vendor: 20368	The Mail Box Store				Check Sequence: 136
6186549891	POSTAGE/SHIPPING CHRGS		178.45	04/21/2020	101-101-5-320-00
6186549891	POSTAGE/SHIPPING CHRGS		15.07	04/21/2020	009-016-5-320-00
	Check Total:		193.52		
Vendor: 8493	Thole Fabrication & Welding Inc				Check Sequence: 137
11868	trailer replace floor fenders and light box on skid loader trail		2,400.00	04/21/2020	009-016-5-390-00
	Check Total:		2,400.00		
Vendor: 1033	Thomson Reuters - West				Check Sequence: 138
842182523	LAW BOOK		174.00	04/21/2020	001-012-5-390-00
	Check Total:		174.00		
Vendor: 8115	Thyssenkrupp Elevator Corp Inc				Check Sequence: 139
3005181946	KRC elevator contract maint fee		1,180.18	04/21/2020	009-009-5-390-00
	Check Total:		1,180.18		
Vendor: 4839	Transworld Systems Inc				Check Sequence: 140
2215265	MARCH COLLECTION AGENCY DUES		73.04	04/21/2020	101-101-5-390-24
	Check Total:		73.04		
Vendor: 2089	Tri Ford Inc				Check Sequence: 141
6191092/1	AC MTN/REPAIRS TO UNIT 1527		150.00	04/21/2020	001-014-5-360-10
	Check Total:		150.00		
Vendor: 8081	Turf Professionals Equipment Inc				Check Sequence: 142
30002877	field/grass chemicals for parks/ballfields		2,294.95	04/21/2020	009-016-5-490-00
30002960	grass chemicals for cemetery		1,695.00	04/21/2020	009-715-5-490-00
	Check Total:		3,989.95		
Vendor: 315	TYLER TECHNOLOGIES INC				Check Sequence: 143
045-295375	15% LICENSE FEES ENERGOV SOFTWARE		5,076.00	04/21/2020	001-012-5-390-50
045-297251	IMPLEMENTATION FOR B&Z SOFTWARE		2,560.00	04/21/2020	001-012-5-390-50
	Check Total:		7,636.00		
Vendor: 4739	U.S. BANK EQUIPMENT FINANCE				Check Sequence: 144
410528954	COPIER LEASE/USAGE		130.40	04/21/2020	401-401-5-390-00
	Check Total:		130.40		
Vendor: 2041	United Health Care				Check Sequence: 145
2019-11-14 0010	AMBULANCE REFUND		450.32	04/21/2020	401-401-5-390-25
	Check Total:		450.32		
Vendor: 2773	UPS				Check Sequence: 146
0000Y78672140	SHIPPING CHARGES		58.68	04/21/2020	101-101-5-320-00

	Check Total:		58.68		
Vendor: 2417	V F W Post 5694				Check Sequence: 147
04-13-2020- PW	Flag Display for 1 year	20.00		04/21/2020	001-017-5-390-00
2020	FLAG DISPLAY SERVICE FOR ONE YEAR- WCC	20.00		04/21/2020	009-016-5-390-00
	Check Total:		40.00		
Vendor: 914	Verizon Wireless - State				Check Sequence: 148
480027178-0001	PHONE SERVICE	274.35		04/21/2020	401-401-5-310-00
480027178-0001	PHONE SERVICE	93.73		04/21/2020	101-104-5-310-00
480027178-0001	PHONE SERVICE	174.25		04/21/2020	111-111-5-310-00
480027178-0001	PHONE SERVICE	171.15		04/21/2020	101-101-5-310-00
480027178-0001	PHONE SERVICE	93.74		04/21/2020	001-011-5-310-00
480027178-0001	PHONE SERVICE	66.86		04/21/2020	001-011-5-310-00
480027178-0001	PHONE SERVICE	36.01		04/21/2020	001-013-5-390-50
480027178-0001	PHONE SERVICE	59.87		04/21/2020	001-011-5-310-00
480027178-0001	PHONE SERVICE	49.87		04/21/2020	009-009-5-310-00
480027178-0001	PHONE SERVICE	234.35		04/21/2020	009-016-5-310-00
480027178-0001	PHONE SERVICE	501.83		04/21/2020	001-012-5-310-00
480027178-0001	PHONE SERVICE	168.95		04/21/2020	001-011-5-310-00
480027178-0001	AIR CARDS	36.01		04/21/2020	001-017-5-310-00
480027178-0001	AIR CARDS	36.01		04/21/2020	201-203-5-310-00
480027178-0001	PHONE SERVICE	46.87		04/21/2020	201-201-5-310-00
480027178-0001	PHONE SERVICE	27.52		04/21/2020	301-303-5-310-00
480027178-0001	PHONE SERVICE	27.53		04/21/2020	201-203-5-310-00
480027178-0001	PHONE SERVICE	46.87		04/21/2020	001-017-5-310-00
480027178-0001	AIR CARDS	144.04		04/21/2020	101-104-5-390-50
480027178-0001	AIR CARDS	36.01		04/21/2020	001-017-5-310-00
480027178-0001	PHONE SERVICE	4.21		04/21/2020	201-202-5-310-00
480027178-0001	PHONE SERVICE	46.87		04/21/2020	301-304-5-310-00
480027178-0001	PHONE SERVICE	46.87		04/21/2020	001-017-5-310-00
480027178-0001	PHONE SERVICE	197.48		04/21/2020	001-013-5-310-00
480027178-0001	PHONE SERVICE	46.87		04/21/2020	007-007-5-310-00
480027178-0001	AIR CARDS	216.12		04/21/2020	001-012-5-390-50
480027178-0001	AIR CARDS	36.01		04/21/2020	111-111-5-390-50
480027178-0001	AIR CARDS	36.01		04/21/2020	001-013-5-390-50
480027178-0001	AIR CARDS	36.01		04/21/2020	001-013-5-390-50
480027178-0001	AIR CARDS	36.01		04/21/2020	101-101-5-390-50
480027178-0001	AIR CARDS	36.01		04/21/2020	001-013-5-390-50
480027178-0001	AIR CARDS	36.01		04/21/2020	201-203-5-310-00
480027178-0001	AIR CARDS	36.01		04/21/2020	111-111-5-390-50
480027178-0001	AIR CARDS	36.01		04/21/2020	111-111-5-390-50
480027178-0001	PHONE SERVICE	46.87		04/21/2020	001-017-5-310-00
480027178-0001	PHONE SERVICE	46.87		04/21/2020	201-203-5-310-00
480027178-0001	AIR CARDS	36.01		04/21/2020	001-012-5-390-50
480027178-0001	PHONE SERVICE	56.87		04/21/2020	001-012-5-310-00
480027178-0001	AIR CARDS	36.01		04/21/2020	001-017-5-310-00
480027178-0001	AIR CARDS	118.89		04/21/2020	001-014-5-390-50
	Check Total:		3,513.84		
Vendor: 5690	VICKERY CHIROPRACTIC				Check Sequence: 149
1845-CASH	SERVICES FOR KEVIN BUCHMILLER- WORK RELATED INJURY	641.00		04/21/2020	001-017-5-390-00
	Check Total:		641.00		
Vendor: 3626	VIVICAST MEDIA, LLC				Check Sequence: 150
8376	APRIL VIDEO CONTENT FEE	60,086.96		04/21/2020	111-111-5-390-52
	Check Total:		60,086.96		
Vendor: 1964	VUBIQUITY INC.				Check Sequence: 151
248819	MARCH VIDEO CONTENT FEE	2,500.00		04/21/2020	111-111-5-390-52
	Check Total:		2,500.00		
Vendor: 3369	VWR International				Check Sequence: 152
8089651021	Inhibitor Nitrification	269.63		04/21/2020	301-304-5-430-00
8089719291	Filter Glass	200.38		04/21/2020	301-304-5-430-00
	Check Total:		470.01		
Vendor: 3152	WELLS FARGO VENDOR FIN SERV				Check Sequence: 153
5009789832	MP C3503 Copier	209.74		04/21/2020	001-017-5-340-00
	Check Total:		209.74		
Vendor: 8015	Westport Pools Inc.				Check Sequence: 154
468495	CPO class for Laura Wilken	350.00		04/21/2020	009-009-5-240-00
	Check Total:		350.00		
Vendor: 1963	WEX BANK				Check Sequence: 155
64652143	MARCH FUEL	117.27		04/21/2020	301-303-5-420-00

64652143	MARCH FUEL	2,970.80	04/21/2020	001-012-5-420-00
64652143	MARCH FUEL	117.30	04/21/2020	201-203-5-420-00
64652143	MARCH FUEL	270.54	04/21/2020	001-017-5-420-00
64652143	MARCH FUEL	185.74	04/21/2020	301-304-5-420-00
64652143	MARCH FUEL	31.43	04/21/2020	201-202-5-420-00
64652143	MARCH FUEL	138.25	04/21/2020	111-111-5-420-00
64652143	MARCH FUEL	89.85	04/21/2020	001-011-5-420-00
64652143	MARCH FUEL	27.76	04/21/2020	001-014-5-420-00
64652143	MARCH FUEL	513.21	04/21/2020	101-102-5-420-00
64652143	MARCH FUEL	948.65	04/21/2020	009-016-5-420-00
64652143	MARCH FUEL	195.66	04/21/2020	401-401-5-420-00
64652143	MARCH FUEL	229.20	04/21/2020	101-101-5-420-00
64652143	MARCH FUEL	210.76	04/21/2020	101-104-5-420-00
64652143	MARCH FUEL	109.10	04/21/2020	001-013-5-420-00
	Check Total:	6,155.52		
Vendor: 8126 596189	William F. Brockman Co concession splys krc	209.51	04/21/2020	Check Sequence: 156 009-009-5-430-50
	Check Total:	209.51		
Vendor: 2219 29053	Wissehr Electrical Contractors Inc Service call on ped. crossing @Troxler & Augusta Dr.	366.87	04/21/2020	Check Sequence: 157 001-017-5-390-00
	Check Total:	366.87		
Vendor: 172 APRIL 2020	Duane E. Zobrist APRIL SIGN RENTAL- RT160 & HIGHLAND RD BY AMERICAN LEGION	110.00	04/21/2020	Check Sequence: 158 111-111-5-390-33
	Check Total:	110.00		
	Total for Check Run:	602,335.53		
	Total of Number of Checks:	158		

Invoice No	Description	Amount	Payment Date	Acct Number
Vendor: 5688 INV04102020	Morgan Reaka and Brian Klar, Her Attorney COMPENSATORY DAMAGES	20,000.00	04/10/2020	Check Sequence: 1 401-401-5-390-00
	Check Total:	20,000.00		
Vendor: 4513	Russell C. Simon PR Batch 00004.04.2020 Withholding order Russell Simo	134.00	04/13/2020	Check Sequence: 1 802-000-1-216-20
	Check Total:	134.00		
Vendor: 3077	State Disbursement Unit PR Batch 00004.04.2020 Child Support State Disb Unit	325.53	04/13/2020	Check Sequence: 2 802-000-1-216-20
	Check Total:	325.53		
Vendor: 2954	Vantagepoint Trans Agts-301638 PR Batch 00004.04.2020 ICMA	1,446.00	04/13/2020	Check Sequence: 3 802-000-1-215-03
	Check Total:	1,446.00		
	Total for Check Run:	21,905.53		
	GRAND TOTAL:	\$ 624,241.06		