

**AGENDA  
REGULAR SESSION  
HIGHLAND CITY COUNCIL  
HIGHLAND CITY HALL  
1115 BROADWAY  
MONDAY, DECEMBER 15, 2025  
6:30 PM**

**NOTE:** This is an in person meeting. However, anyone wishing to monitor the meeting via phone may do so by following the instructions on page 3 of this agenda.

**CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE:**

**MINUTES:**

- A. **MOTION** – Approve Minutes of December 1, 2025 Special Session (attached)
- B. **MOTION** – Approve Minutes of December 1, 2025 Regular Session (attached)

**SWEARING IN:**

Mayor Hemann will administer the official oath to probationary Patrol Officer Cole Glowacki  
Mayor Hemann will administer the official oath to probationary Patrol Officer Amanda Kuhn

**PUBLIC FORUM:**

- A. Citizens' Requests and Comments:
  - 1. Highland Masonic Lodge #583 – Street Closure Request for 2026 Sausage Supper – Shawn Foles, Representative (attached)
  - 2. Highland Speedway – Special Event Application – 2026 Speedway Events – Erica Lee, Treasurer (attached)

**Anyone wishing to address the Council on any subject may do so at this time. Please come forward to the podium and state your name. Per Ordinance No. 3299, please limit your comments to 4 minutes or less.**

B. Requests of Council:

C. Staff Reports:

- 1. Scheffel Boyle – Presentation of Combined Annual Financial Report – Mark Korte

**NEW BUSINESS:**

- A. **MOTION** – Approve Schedule of 2026 Meeting Dates for Council, Boards, and Commissions (attached)
- B. **MOTION** – Approve Notice of Municipal Letting, Bid # PR-08-25, for Water Treatment Plant Filter Repairs and Media Change (attached)
- C. **MOTION** – Bill #25-133/RESOLUTION Authorizing the Mayor and/or City Manager to Apply for Park Commission Funds from Madison County, Illinois (attached)
- D. **MOTION** – Bill #25-134/RESOLUTION Making Separate Statement of Findings of Fact in Connection With Ordinance Granting Special Use Permit for Fifty-Six (56) Luxury Apartment Units Within the Mixed-Use Zoning District at 12328 Sportsman Road, PIN # 02-2-18-31-00-000-043, Highland, Illinois 62249 (attached)

**Continued**



- E. **MOTION** – Bill #25-135/ORDINANCE Granting a Special Use Permit to Austin and Brad Wilken, For Fifty-Six (56) Luxury Apartment Units Within the Mixed-Use Zoning District at 12328 Sportsman Road, PIN # 02-2-18-31-00-000-043, Highland, Illinois 62249 (attached)
- F. **MOTION** – Bill #25-136/ORDINANCE Approving and Authorizing Execution of a Development Agreement for a Project in TIF Number Three Project Area, with Wilken Development and Other Actions Related Thereto (attached)
- G. **MOTION** – Bill #25-137/ORDINANCE Approving and Authorizing Execution of a Development Agreement for a Project in TIF Number Three Project Area, with Aldi Inc., and Other Actions Related Thereto (attached)
- H. **MOTION** – Accept Combined Annual Financial Report (attached)
- I. **MOTION** – Approve 2025 Treasurer’s Report (attached)
- J. **MOTION** – Bill #25-138/ORDINANCE Amending Ordinance 3388 of the City of Highland, Illinois, Passed on April 21, 2025, Adopting the Financial Budget of the City of Highland, Illinois for the Fiscal Year 2025-2026 (attached)
- K. **MOTION** – Bill #25-139/ORDINANCE Abating Taxes Levied for the General Obligation Sewerage System Refunding Bonds (Alternate Revenue Source) Series 2021 Bond And Interest for the 2025 Taxes Payable in 2026 (attached)
- L. **MOTION** – Bill #25-140/ORDINANCE Abating Taxes Levied for the General Obligation Refunding Bonds (Alternate Revenue Source) Series 2020 Bond and Interest for the 2025 Taxes Payable in 2026 (attached)
- M. **MOTION** – Bill #25-141/ORDINANCE Abating Taxes Levied for the 2010 Street Bond Alternate Revenue Bond and Interest for the 2025 Taxes Payable in 2026 (attached)
- N. **MOTION** – Bill #25-142/ORDINANCE for the Levy, Assessment, and Collection of 2025 Taxes to be Payable in 2026 (attached)

**REPORTS:**

- A. **MOTION** – Accepting Expenditures Report #1304 for Nov. 29, 2025 through Dec. 12, 2025 (attached)

**EXECUTIVE SESSION:**

The City Council will conduct an Executive Session pursuant to the Illinois Open Meetings Act, citing the following OMA exemption(s) allowing the meeting: **5 ILCS 120/2(c)(11) to discuss litigation.**

**ADJOURNMENT:**

**Continued**





Anyone requiring accommodations, provided for in the Americans with Disabilities Act (ADA), to attend this public meeting, please contact Jackie Heimbürger, ADA Coordinator, by 9:00 AM on Monday, December 15, 2025.

BE ADVISED this is a public meeting conducted in accordance with Illinois state law and may be recorded for audio and video content. City reserves the right to broadcast or re-broadcast the content of this meeting at City's sole discretion. City is not responsible for the content, video quality, or audio quality of any City meeting broadcast or re-broadcast.

**Directions for Public Monitoring of Highland City Council Meetings:**

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 #: 867900**

This will allow a member of the public to hear the city council meeting.

**Note:** This is for audio monitoring of the meeting, only. Anyone dialing in 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 [cflake@highlandil.gov](mailto:cflake@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](https://www.highlandil.gov/citizen_request_center_app/index.php).

Any comments received prior to 3:00 PM on the day of the meeting, will be read into the record.



# CITY OF HIGHLAND



## SPECIAL EVENT APPLICATION

Authorized under City Ordinance Sec. 64-3-1

**PURPOSE:** The City of Highland supports various community activities and festivals throughout the year. Establishing public safety and coordinating needs between the events and the city are the overall goals of this process. It is the responsibility of the specific event Sponsors to obtain, complete, and follow through the application process for city approval.

### **DEFINITIONS and FEES:**

**Special event:** A "Special Event" is defined as: (1) any event, race, gathering, demonstration, or service; (2) that occurs partially or completely within the jurisdiction of the City of Highland; (3) is expected to draw crowds in excess of one hundred fifty (150) attendees; and (4) is expected to or could disrupt normal daily functions within the City of Highland including but not limited to traffic congestion and excess noise; or could create a public health/safety concern without proper precautions or prior planning. Specific examples would include (but are not limited to): The Kirchenfest, Schweizerfest, 5K runs, parades, Art in the Park, Fourth of July Festivities, Madison County Fair, etc. The City Manager will make the final determination as to whether an event qualifies. This will be based upon the totality of the circumstances presented.

**Ongoing Event:** An "Ongoing Event" is defined as any event that occurs partially or completely within the jurisdiction of the City of Highland consecutively for a period of time that exceeds more than two times monthly. Specific examples would include (but are not limited to): automobile races, re-occurring sporting events not affiliated with HUSD5, weekly music festivals, and other weekly reoccurring events). The City Manager will make the final determination as to whether an event qualifies. This will be based on the totality of the circumstances presented and will require approval depending on requests of individual departments by their Directors.

### **Highland Public Safety Fees for Special Events:**

**Police Department:** The Highland Police Department will be paid at a rate of \$50.00 per officer per race event (runs or bicycle) when required for traffic control.

The Highland Police Department will be paid at a rate of \$100.00 per officer per day, per event when officers are requested outside of the normal day-to-day operation.

**Emergency Medical Services Department:** No additional fees for Special Events unless organizers require service outside of the normal day-to-day operation.

### **Fire Department:**

No additional fees for Special Events unless organizers require service outside of the normal day-to-day operation.



**Highland Public Safety Fees for On-Going Events:**

**Police Department:** The Highland Police Department will be reimbursed at a rate of 1 ½ times the rate of the officer working the ongoing event. Scheduling will be arranged and agreed upon by the organizer, the Chief of Police or his/her designee.

**Emergency Medical Services Department:**

The Highland Emergency Medical Services Department will be paid at a rate of \$75.00 per half hour when requested for an ongoing event. Scheduling will be arranged and agreed upon by the organizer and the EMS Chief or his/her designee. The following are details of provided additional service:

- Two crew members to provide medical services throughout the event.
- Fuel charges consistent with leaded mile rate.
- Medical supplies used during the event
- Wear and tear on the truck for idle state

Trucks must remain in an idle state throughout the course of the event for patient comfort and to maintain moderate temperatures for medications and I.V. fluids. Scheduling will be arranged and agreed upon by the organizer and the Emergency Services Chief or his/her designee.

**Fire Department:**

The Highland Fire Department will be reimbursed at a rate of \$21.00 per firefighter per hour working the ongoing event. Scheduling will be arranged and agreed upon by the organizer and the Fire Chief or his/her designee.

**PROCEDURE:**

1. All Requests will be directed to Highland City Hall, to the attention of the Director of Support Services.
2. Applications will be available at Highland City Hall, Monday-Friday, 8:00 am to 5:00 pm or online through the City's web site.
3. Applications will be completed by the Event Sponsor and submitted at least 60 days prior to the event. The application must be signed by the Event Sponsor Responsible Party. Incomplete applications will not be accepted. If an application is accepted and later determined to be incomplete, the applicant will be notified by the Director of Support Services. Failure to provide information will result in denial of application.
4. The Director of Support Services will forward the application to all city departments that have responsibilities relating to the event. If necessary, a committee meeting involving the event Sponsor and city stakeholders may take place to clarify questions, determine specific needs, and address concerns.
5. The event Sponsor is required to obtain final approval for the special event from the City Manager. The City Council may announce the special event to the public at a scheduled Council meeting.



## CITY OF HIGHLAND-SPECIAL EVENT APPLICATION

**Name of Event:** Highland Masonic Lodge Old Swiss Sausage Supper

**Type of Event:** ☐ Festival ☐ Race ☒ Other Fundraiser ☐ Service ☐ Parade  
☐ Other (please specify): \_\_\_\_\_

**Description of Event:** 72nd Annual Old Swiss Sausage Supper. Drive Thru Meals  
Masonic Blend Sausage, Sauerkraut, green beans, potatoes and gravy.

**Location of Event:** Highland Masonic Lodge

**Sponsoring Organization/Individual:** Highland Masonic Lodge- Shawn Foles Chair

**Event Responsible Party:** Shawn M. Foles  
Address: 1205 13th Street Highland IL 62249  
Phone(s): 228-324-9977  
Email: shawnfoles@gmail.com

**Date(s) of Set-up:** February 15th

**Event Date(s) / Times:** Feburary 15th 10:30 am - 3:30 pm

**Date(s) of Tear-down:** February 15th

**Expected Attendance:** 500-800 Cars

**Alcohol License Required:** ☐ Yes ☒ No  
If yes, application submitted: ☐ Yes ☒ N/A No

**Sound Amplification System utilized:** ☐ Yes ☒ No (*Only available for the Square*)  
If yes, hours of operation: \_\_\_\_\_

**Funding request of the Council:** ☐ Yes ☒ No  
Amount requested: \$ \_\_\_\_\_  
Purpose for Funding: \_\_\_\_\_

**Street Dept:** Signage, Barricades, Street Closures (Specify): Barricades for 9th/Walnut and  
9th and Pestazolli intersections. Request one way traffic from Pestazolli to Walnut on  
9th street for duration of event

**Electric Dept:** Electrical Service, Lighting (Specify):  
N/A



**Public Safety:** If anything needed in addition to below (Specify):

N/A

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**HCS Services:** Wi-Fi or other technological needs (Specify):

N/A

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**Other City Services:** Restrooms, City Officials, Refuse Dumpsters-Charges Apply (Specify):

N/A

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**Signs:** Per the City of Highland's Municipal Code, signs are disallowed on public right-of-way. If you wish to display signs on right-of-way, please indicate the requested location of signs: \_\_\_\_\_

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*If approval is granted, signs must not be displayed within roundabouts or within any area that is difficult for vehicles to see around and creates a traffic safety issue. All signs within right-of-way must be displayed no more than two weeks prior to the event unless specifically requested and removed within two days after the event.*

**Specify Special Event or Ongoing Event (as defined above)** \_\_\_\_\_

**Specify Route Option #** \_\_\_\_\_ (listed on attached Maps)

Route must be approved by Public Safety director before application can be brought to council for approval.

**Check the boxes below for what Services apply and number of each service needed**

(See Page 1&2 and Race Option/Maps provided for more information)

- ☐ **Police** – Number of officers needed for Event \_\_\_\_\_
- ☐ **EMS** – Number of Emergency Medics needed for Event \_\_\_\_\_
- ☐ **Fire** – Number of Firefighters needed for Event \_\_\_\_\_

**Application Checklist (Attachments):**

- ☐ Council Meeting Scheduled for approval
- ☐ Certificate of Insurance: (Must attached for approval)
  - Must be General liability
  - \$1 Million per occurrence/\$2 million aggregate
  - City named as “additional insured” If Event is on city property.
- ☐ Site Plan Rendering
- ☐ Evacuation Plan
- ☐ Fire Plan
- ☐ Parking Plan



**City Services Requested:** – Please attach additional documents such as maps, flyers or any other detailed information.

*Shawn M. Foles*

\_\_\_\_\_  
**Event Sponsor Responsible Party**

12/10/25

\_\_\_\_\_  
Date

\_\_\_\_\_  
**City Manager**

\_\_\_\_\_  
Date





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/10/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> JW Insurance Group, LLC Highland 1416 Broadway  Highland IL 62249		<b>CONTACT</b> NAME: Jeremy Willis PHONE (A/C, No. Ext): 618-654-4445 E-MAIL ADDRESS: Jeremy@jwgroupins.com FAX (A/C, No): (618)654-4448	
<b>INSURED</b> Highland Masonic Lodge 583 35 GOLDEN ROCK LN  Highland IL 62249		<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A : Erie Insurance INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :	

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			Q61-0525028	04/16/2025	04/16/2026	EACH OCCURRENCE \$ 1,000,000
			DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000				
			MED EXP (Any one person) \$ 5,000				
			PERSONAL & ADV INJURY \$ 1,000,000				
			GENERAL AGGREGATE \$ 2,000,000				
						PRODUCTS - COMP/OP AGG \$ 2,000,000	
							\$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$
							AGGREGATE \$
							\$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y / N <input checked="" type="checkbox"/> N / A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION**

City of Highland  Highland IL 62249	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Jeremy Willis</i>

Fax:

Email:

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ACORD 25 (2016/03)

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CITY OF HIGHLAND-SPECIAL EVENT APPLICATION

Name of Event: Highland Speedway Racing

Type of Event:      Festival ☒ Race      Other Fundraiser      Service      Parade  
     Other (please specify):     

Description of Event: We run a weekly racing schedule at Highland Speedway. (Schedule is attached)

Location of Event: Madison County Fairgrounds/Highland Speedway

Sponsoring Organization/Individual: Madison County Fair Association

Event Responsible Party: Highland Speedway Racing Com./Enca Lee poc

Address: PO Box 591

Phone(s): 618 610 9315

Email: worldfamoushighlandspeedway@gmail.com

Date(s) of Set-up:     

Event Date(s) / Times: Saturdays during the season

Date(s) of Tear-down:     

Expected Attendance:     

Alcohol License Required:      Yes ☒ No

If yes, application submitted:      Yes      No

Sound Amplification System utilized: ☒ Yes      No (Only available for the Square)

If yes, hours of operation: 6-11

Funding request of the Council:      Yes ☒ No

Amount requested: \$     

Purpose for Funding:     

Street Dept: Signage, Barricades, Street Closures (Specify):     

Electric Dept: Electrical Service, Lighting (Specify):



Public Safety: If anything needed in addition to below (Specify):

HCS Services: Wi-Fi or other technological needs (Specify):

We have HCS cameras, routers, + telephones

Other City Services: Restrooms, City Officials, Refuse Dumpsters Charges Apply (Specify):

Signs: Per the City of Highland's Municipal Code, signs are disallowed on public right-of-way. If you wish to display signs on right-of-way, please indicate the requested location of signs:

We sometimes display signs off the road to show where to go

If approval is granted, signs must not be displayed within roundabouts or within any area that is difficult for vehicles to see around and creates a traffic safety issue. All signs within right-of-way must be displayed no more than two weeks prior to the event unless specifically requested and removed within two days after the event.

Specify Special Event or Ongoing Event (as defined above) Dirt racing

Specify Route Option # \_\_\_\_\_ (listed on attached Maps)

Route must be approved by Public Safety director before application can be brought to council for approval.

Check the boxes below for what Services apply and number of each service needed

(See Page 1&2 and Race Option Maps provided for more information)

- ☒ Police – Number of officers needed for Event we will work with them for the shows + help
- ☒ EMS – Number of Emergency Medics needed for Event 2
- ☒ Fire – Number of Firefighters needed for Event 2

**Application Checklist (Attachments):**

- ☐ Council Meeting Scheduled for approval
- ☐ Certificate of Insurance: (Must attached for approval)
  - o Must be General liability
  - o \$1 Million per occurrence/\$2 million aggregate
  - o City named as "additional insured" If Event is on city property.
- ☐ Site Plan Rendering
- ☐ Evacuation Plan
- ☐ Fire Plan
- ☐ Parking Plan



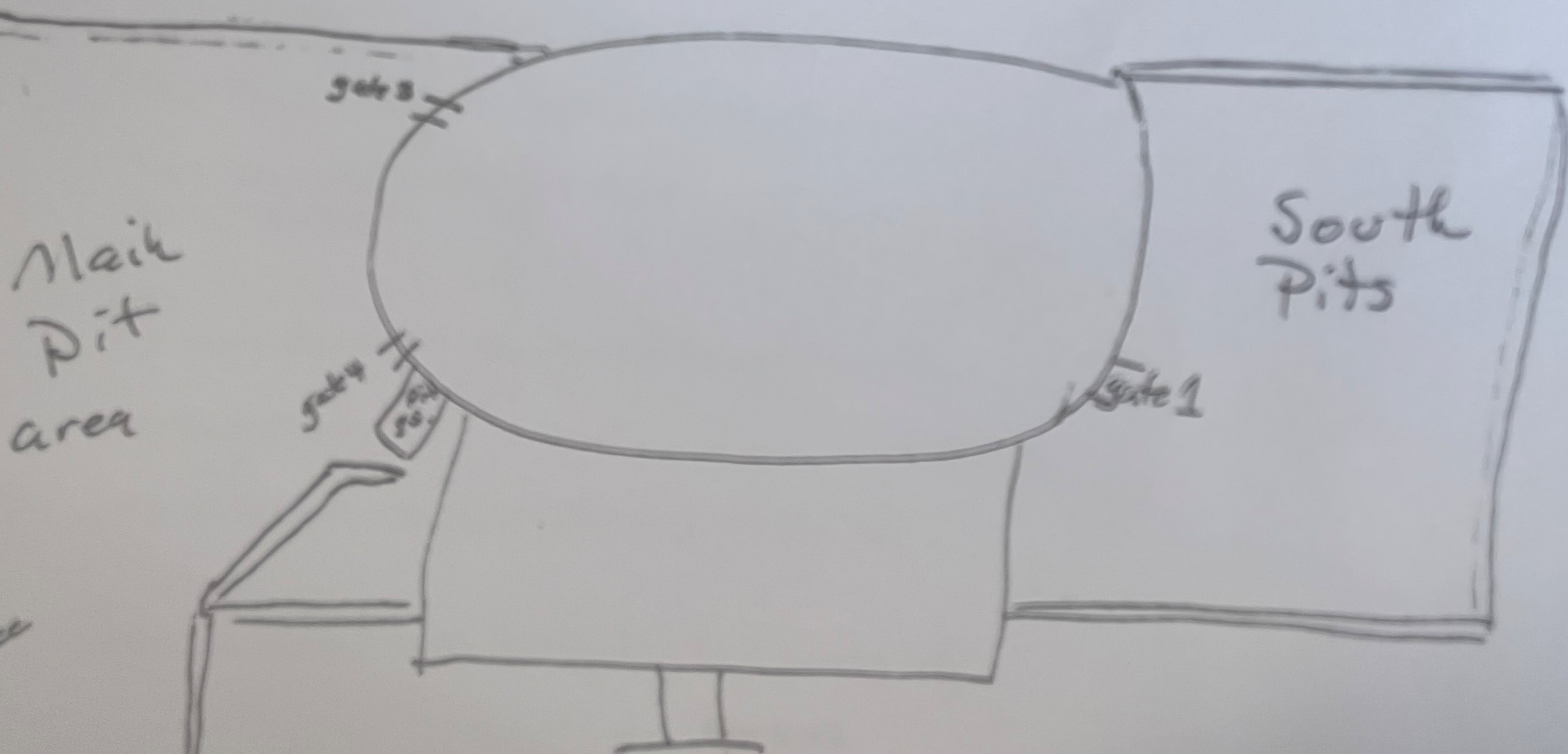
# Highland Speedway Evacuation/Fire Plan

The Madison County Fairgrounds is an outside venue. The grandstand has exits on the top, the bottom, and each side. If weather is threatening, there is the basement under the grandstands. People may also evacuate to the Expo Building. They can go out up top by the ticket booth and walk down the ramp to the basement of the Expo Building. If needed, people can go up the stairs in the Expo building to the top level.

# Highland Speedway Parking Plan

During the weekly races at the Highland Speedway, parking is located on the property of the Madison County Fairgrounds as well as the parking lots at the schools and the 4 diamonds, north of the Highland Elementary Schools.

## Site Rendering





**City Services Requested:** - Please attach additional documents such as maps, flyers or any other detailed information.

Quia Lu  
Event Sponsor Responsible Party

12/9/25  
Date

\_\_\_\_\_  
City Manager

\_\_\_\_\_  
Date



## March

10th- Open Practice

14th- OPENING Night

SLM, Mods, PM, FS, Micros, CV -track points

21st-Mods, PM, FS, CV, and Warriors -track points

28th-SLM, Mods, PM, FS, Micros, Warriors -track points

## April

4th- Mods, PM, FS, Micros, Warriors, CV -track points

11th-SLM, Mods, PM, FS, KidzMods, CV -track points

14th-Open Practice

18th-Mods, PM, FS, Micros, CV, Warriors -Track points

25th-SLM, Mods, PM, FS, CV, Warriors -track points

## May

2nd- Derby Night "Race for the Roses"

WFO Micro show, PM show, Mods, FS

9th-SLM, Mods, PM, FS, Warriors, Vintage Cars -Track points

12th- Open Practice

16th- MARS SLM and Mod Show, PM, Micros

23rd-Mods, PM, FS, CV, Warriors -track points

30th- "Highway to Hell" SLM Show

Mods, PM, FS, CV

## June

6th- Mods, PM, FS, CV, Warrior, KidsModz -track points

9th-Open Practice

13th- SLM, Mods, PM, FS, CV, Warriors -track points

27th-SLM, Mods, PM, FS, Micros, Warriors -track points



## July

4th- Dirtcar Summer Nationals  
SLM, Mods, PM, FS

11th-Mods, PM, FS, CV, Warrior, Kids Mods -track points

14th-Open Practice

18th- Josh Melton Night  
Factory Stock show, Mods, PM, and Micros

22nd? Fair Race

## August

1st- Leaps of Love Race  
SLM, Mods, PM, FS, Micros, CV

8th- Challenge of Champions SLM show  
SLM, Mods, PM, FS, Warriors, Vintage Cars

11th- Open Practice

15th-Mods, PM, FS, Warrior, CV -track points

22nd Larry Westerfield Memorial/ Micro Champ.  
SLM, Mods, PM, FS, Micros -track points

29th-Warrior and CV Championship Night  
Mods, PM, FS, Warrior, CV  
- track points

## September

5th Championship Night  
SLM, Mods, PM, FS

8th Open Practice

18th/19th 24 Hour Race(Not confirmed)

## December

1st- Dome Practice/Layover



DATE (MM/DD/YYYY)  
03/20/25

THIS BINDER IS A TEMPORARY INSURANCE CONTRACT, SUBJECT TO THE CONDITIONS SHOWN ON PAGE 2 OF THIS FORM

K&K INSURANCE GROUP INC  
 1712 MAGNAVOX WAY  
 P.O. BOX 2338  
 FORT WAYNE  
 IN 46801 2338

COMPANY				MESSAGE #			
M1 MARKET INSURANCE COMPANY				MKM0000500339002			
EFFECTIVE		TIME		EXPIRATION		TIME	
DATE				DATE			
03/22/25	12:01	X	AM	06/22/25	X	12:01	AM
			PM				NOON

THIS INSURANCE IS ISSUED TO EXTEND COVERAGE IN THE ABOVE NAMED COMPANY  
FOR AUTOMOBILE AND TRUCK

STATION/TYPE OF OPERATIONS / VESSEL NO. / PROPERTY (including Location)  
 ROTUNDA/STO FACILITY AND/OR EVENT

## HIGHLAND COVERAGES

IL 62343

[illegible]

NAME & ADDRESS	ADDITIONAL BOND		LOSS PAID	MORTGAGES
	LOANERS LOSS PAID			
	LOAN #			
	AUTHORIZED REPRESENTATIVE			

*Scott [Signature]*



## CONDITIONS

This Company binds the kind(s) of insurance stipulated on page 1 of this form. The insurance is subject to the terms, conditions and limitations of the policy(ies) in current use by the Company.

This binder may be cancelled by the Insured by surrender of this binder or by written notice to the Company stating when cancellation will be effective. This binder may be cancelled by the Company by notice to the Insured in accordance with the policy conditions. This binder is cancelled when replaced by a policy. If this binder is not replaced by a policy, the Company is entitled to charge a premium for the binder according to the Rules and Rates in use by the Company.

### Applicable in Arizona

Binders are effective for no more than ninety (90) days.

### Applicable in California

When this form is used to provide insurance in the amount of one million dollars (\$1,000,000) or more, the title of the form is changed from "Insurance Binder" to "Cover Note".

### Applicable in Colorado

With respect to binders issued to renters of residential premises, home owners, condo unit owners and mobile home owners, the insurer has thirty (30) business days, commencing from the effective date of coverage, to evaluate the issuance of the insurance policy.

### Applicable in Delaware

The mortgagee or Obligor of any mortgage or other instrument given for the purpose of creating a lien on real property shall accept as evidence of insurance a written binder issued by an authorized insurer or its agent if the binder includes or is accompanied by: the name and address of the borrower, the name and address of the lender as loss payee, a description of the insured real property, a provision that the binder may not be canceled within the term of the binder unless the lender and the insured borrower receive written notice of the cancellation at least ten (10) days prior to the cancellation, except in the case of a renewal of a policy subsequent to the closing of the loan, a paid receipt of the full amount of the applicable premium, and the amount of insurance coverage.

Chapter 21 Title 25 Paragraph 2119

### Applicable in Florida

Except for Auto Insurance coverage, no notice of cancellation or nonrenewal of a binder is required unless the duration of the binder exceeds 60 days. For auto insurance, the insurer must give 5 days prior notice, unless the binder is replaced by a policy or another binder in the same company.

### Applicable in Maryland

The insurer has 45 business days, commencing from the effective date of coverage to confirm eligibility for coverage under the insurance policy.

### Applicable in Michigan

The policy may be cancelled at any time at the request of the insured.

### Applicable in Minnesota

No binder shall be valid beyond the issuance of the policy with respect to which it was given or beyond 90 days from its effective date, whichever period is the shorter. If the policy has not been issued, a binder may be extended or renewed beyond such 90 days with the written approval of the insurer.

### Applicable in Nevada

Any person who refuses to accept a binder which provides coverage of less than \$1,000,000.00 when proof is required. (A) Shall be fined not more than \$500.00, and (B) is liable to the party presenting the binder as proof of insurance for actual damages sustained therefrom.

### Applicable in Oklahoma

All policies shall expire at 12:01 a.m. standard time on the expiration date stated in the policy.

### Applicable in Oregon

Binders are effective for no more than ninety (90) days. A binder extension or renewal beyond such 90 days would require the written approval by the Director of the Department of Consumer and Business Services.

### Applicable in the Virgin Islands

This binder is effective for only ninety (90) days. Within thirty (30) days of receipt of this binder, you should request an insurance policy or certificate (if applicable) from your agent and/or insurance company.



# CITY OF HIGHLAND

## Highland, Illinois

Phone: (618) 654-9891  
Fax: (618) 654-4768

Office – 1115 Broadway  
P.O. Box #218

### NOTICE

Please take notice that the regular meetings of the **City Council** of the City of Highland are held at 6:30 PM, on the first and third Mondays of each month, except as noted below, at City Hall, 1115 Broadway, Highland, IL, or, as determined by the City Council, if the first or third Monday is a legal holiday.

The Regular meetings shall commence at 6:30 PM on the following dates:

January 5, 2026	July 6, 2026
January 20, 2026 * ( <i>Tuesday</i> )	July 20, 2026
February 2, 2026	August 3, 2026
February 17, 2026 * ( <i>Tuesday</i> )	August 17, 2026
March 2, 2026	September 8, 2026 * ( <i>Tuesday</i> )
March 16, 2026	September 21, 2026
April 6, 2026	October 5, 2026
April 20, 2026	October 19, 2026
May 4, 2026	November 2, 2026
May 18, 2026	November 16, 2026
June 1, 2026	December 7, 2026
June 15, 2026	December 21, 2026

\* (Tentative – another date may be set by the Council)

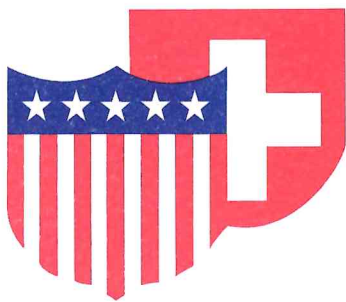
To be posted: December 30, 2025



City of Highland, Illinois						
2026 List of Meeting Dates of the City Council and Boards and Commissions						
	Day	Date	Time	Public Body	Location	Address
<b>January</b>						
	Monday	January 5	6:30 PM	City Council	City Hall	1115 Broadway
	Wednesday	January 7	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	January 7	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Tuesday	January 20	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	January 20	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	January 20	6:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	January 21	8:30 AM	Police Pension Board	City Hall	1115 Broadway
	Wednesday	January 28	4:00 PM	Cemetery Board of Managers	City Hall	1115 Broadway
<b>February</b>						
	Monday	February 2	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	February 3	4:00 PM	Tree Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	February 4	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	February 4	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Wednesday	February 4	7:00 PM	Foreign Fire Insurance Board	Highland Public Safety Building	12990 Troxler Avenue
	Tuesday	February 17	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	February 17	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	February 24	6:30 PM	Historical Commission	Louis Latzer Memorial Public Library	1001 Ninth Street
<b>March</b>						
	Monday	March 2	6:30 PM	City Council	City Hall	1115 Broadway
	Wednesday	March 4	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	March 4	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	March 16	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	March 17	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Thursday	March 19	7:00 PM	Silver Lake Commission	Korte Recreation Center	#1 Nagel Drive
<b>April</b>						
	Wednesday	April 1	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	April 1	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	April 6	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	April 7	4:00 PM	Tree Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	April 15	8:30 AM	Police Pension Board	City Hall	1115 Broadway
	Monday	April 20	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	April 21	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	April 21	6:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	April 22	4:00 PM	Cemetery Board of Managers	City Hall	1115 Broadway
	Tuesday	April 28	6:30 PM	Historical Commission	Louis Latzer Memorial Public Library	1001 Ninth Street
<b>May</b>						
	Monday	May 4	6:30 PM	City Council	City Hall	1115 Broadway
	Wednesday	May 6	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	May 6	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Wednesday	May 6	7:00 PM	Foreign Fire Insurance Board	Highland Public Safety Building	12990 Troxler Avenue
	Monday	May 18	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	May 19	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
<b>June</b>						
	Monday	June 1	6:30 PM	City Council	City Hall	1115 Broadway
	Wednesday	June 3	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	June 3	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	June 15	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	June 16	5:00 PM	Library Board of Trustees	Louis Latzer Memorial Public Library	1001 Ninth Street
	Tuesday	June 23	6:30 PM	Historical Commission	Louis Latzer Memorial Public Library	1001 Ninth Street
<b>July</b>						
	Wednesday	July 1	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	July 1	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway
	Monday	July 6	6:30 PM	City Council	City Hall	1115 Broadway
	Wednesday	July 15	8:30 AM	Police Pension Board	City Hall	1115 Broadway
	Thursday	July 16	7:00 PM	Silver Lake Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Monday	July 20	6:30 PM	City Council	City Hall	1115 Broadway
	Tuesday	July 21	6:00 PM	Parks & Recreation Advisory Commission	Korte Recreation Center	#1 Nagel Drive
	Wednesday	July 22	4:00 PM	Cemetery Board of Managers	City Hall	1115 Broadway
<b>August</b>						
	Monday	August 3	6:30 PM	City Council	City Hall	1115 Broadway
	Wednesday	August 5	12:00 PM	Industrial Development Commission	City Hall	1115 Broadway
	Wednesday	August 5	7:00 PM	Combined Planning Zoning Board	City Hall	1115 Broadway

Posted: December 30, 2025





# City of Highland

**MEMO TO:** Christopher Conrad, City Manager

**FROM:** Joe Gillespie, Director of Public Works

**DATE:** May 27, 2025

**SUBJECT:** Water Treatment Plant Filter Repairs and Media Change, PW-08-25  
Notice of Municipal Letting

## RECOMMENDATION

I recommend that you request council approval to advertise for a NOML to remove and replace the filter media and make necessary repairs to the filters at the Water Treatment Plant. The proposed bidding document is attached.

## DISCUSSION

We are experiencing issues with water seepage from our filters in the original plant building, which was built in 1925. Curry and Associates have engineered a solution that consists of removing and replacing the filter media, and installing liners in all 3 filters. The new media will require relocating some feed lines.

## FISCAL IMPACT

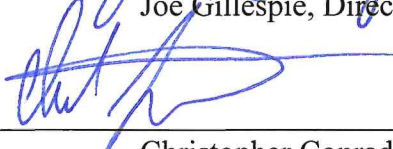
The work is budgeted in FY 2026.

## CONCURRENCE

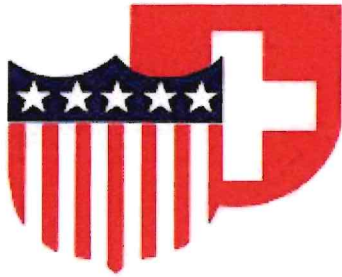
Recommended by: \_\_\_\_\_

  
Joe Gillespie, Director of Public Works

Approved by: \_\_\_\_\_

  
Christopher Conrad, City Manager





# City of Highland

## Department of Parks & Recreation

P.O. Box 218 • 1 Nagel Drive

Highland, IL 62249

618-651-1386 • [www.highlandil.gov](http://www.highlandil.gov)

To: City Manager, Chris Conrad

From: Laura Wilken, Director of Recreation  
Brad Koehnemann, Director of Parks

Date: December 10, 2025

Subject: Madison County Loan Application

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### **Recommendation**

We recommend that you request council approval to submit a loan application to the Madison County Parks & Recreation Grants Commission for the purchase of new cycling bikes.

### **Discussion**

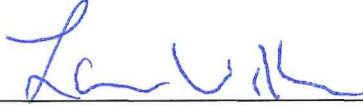
Cycling classes at the Korte Recreation Center have long been a core component of our group fitness offerings. With increased competition from numerous fitness and wellness options in town, our cycling program remains a unique service that most other facilities do not provide. However, our current bikes (purchased in 2017) are experiencing frequent breakdowns and replacement parts, particularly for the technology components such as battery packs and software updates, are no longer available.

To address this need, the department is seeking the opportunity to apply for a loan to replace the bikes. The department can repay this loan using a portion of the annual PEP grant funds we receive from the Madison County Parks and Recreation Commission. This grant averages approximately \$70,000 per year, allowing us to allocate a portion of it over the next three years to fully cover the loan repayments.



### **Fiscal Impact**

- Purchase price \$52,448.74 without the loan
- Three year pay back with 3 % interest \$18,007.40 per year
- One year with 3% interest \$54,022.20



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Recommended By: Brad Koehnemann, Director of Parks  
Laura Wilken, Director of Recreation



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Approved By: Chris Conrad, City Manager



**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION AUTHORIZING THE MAYOR AND/OR CITY MANAGER  
TO APPLY FOR PARK COMMISSION FUNDS  
FROM MADISON COUNTY, ILLINOIS**

**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 Recreation and the Director of Parks have informed City Council of the need for new cycling bikes at the Korte Recreation Center as the cycling bikes currently used are from 2017 and frequently require costly repairs; and

**WHEREAS**, the Director of Recreation and the Director of Parks desire to obtain new cycling bikes for the Korte Recreation Center so they may continue to offer numerous fitness and wellness programs; and

**WHEREAS**, the City of Highland, Illinois, proposes to apply for Park Enhancement Funding (“PEP”) funds for the following project(s):

1. New cycling bikes for the Korte Recreation Center;

(See **Exhibit A**); and

**WHEREAS**, the funding for the project may exceed the actual amount granted from PEP funds in which the City of Highland, Illinois, agrees to fund the completion of the project from another source; and

**NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Highland, Illinois, 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 filing of the above-listed application to Madison County in adherence to all applicable rules and regulations of the PEP program (See **Exhibit A**) is approved.

*Section 3.* The Mayor and/or City Manager is directed and authorized, on behalf of the City of Highland, to execute whatever documents are necessary to apply for PEP funding for the above-mentioned project.



*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 \_\_\_\_\_, 2025, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

---

Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois



## Customer Information

### Sold To:

Korte Recreation Center  
1 Nagel Drive  
Highland, Illinois 62249

### Ship To:

Korte Recreation Center  
1 Nagel Drive  
Highland, Illinois 62249

### Direct Fitness Sales Team:

Michael Morrison- Regional Sales Manager  
Ph: (800) 838-2819  
Fax: (847) 680-8906  
mmorrison@directfitnesssolutions.com

### Billing Point of Contact:

Angela Imming  
Ph: (618) 654-9891  
aimming@highlandil.gov

### Delivery Point of Contact:

Angela Imming  
Ph: (618) 654-9891  
aimming@highlandil.gov

Andrew Miller- Inside Sales  
Ph: (847) 680-9300  
Fax: (847) 278-4588  
salesorders@directfitnesssolutions.com

## CARDIO

Quantity	Product Code	Product Description	Line Item Description	List Price	Sales Price	Total Price
22.00	STAGES 971-0017	STAGES SC3.20 Indoor Cycle - (bike, power meter, console)		\$ 3,375.00	\$ 2,238.67	\$ 49,250.74

## FREIGHT

Quantity	Product Code	Product Description	Line Item Description	List Price	Sales Price	Total Price
1.00	FREIGHT	Freight		\$ 0.00	\$ 1,599.00	\$ 1,599.00

## INSTALL

Quantity	Product Code	Product Description	Line Item Description	List Price	Sales Price	Total Price
1.00	INSTALLATION	Product Installation		\$ 0.00	\$ 1,599.00	\$ 1,599.00

<b>SubTotal</b>	\$ 52,448.74
<b>Estimated Tax</b>	
<b>Grand Total</b>	\$ 52,448.74





600 Tower Road . Mundelein . IL 60060  
Tel: 847-680-9300 . Fax: 847-680-8906 . Service: 800-838-2819

## SALES PROPOSAL

Quote: 00058632  
Date: 12/2/2025  
Expires: 12/17/2025

### Notes



## Terms & Conditions

### **PAYMENT TERMS:**

*PAYMENT IS DUE IN ADVANCE.* Any other payment terms are subject to credit approval. Authorized purchase orders required for: Leases, Hospitals, Military, School Systems, Municipalities and Corporate Facilities. Proof of tax-exempt status required if applicable. Estimated sales tax - final tax will be billed at the time of shipment based on the prevailing rates.

### **ESTIMATED DELIVERY DATE:**

Due to fluctuating supply chains, please check with your Regional Sales Manager to confirm a realistic lead time for your order.

### **DISCLAIMER:**

No representation or statements and no warranties, expressed or implied, other than Manufacturers Warranty, arises apart from this quote concerning the above items except as stated in writing on this quote. All quotes are valid for 15 days.

### **TERMS AND CONDITIONS OF SALE:**

Customer is responsible for the following on Entertainment, Cardio & Strength products: TV's with fixed or variable analog audio output jack and speaker off functions (if digital audio output, a converter will need to be purchased). Live cable and dedicated electrical to each TV/Personal Viewing Screen location prior to installation. Installation is not included unless specified. XTV receivers require a CSafe port for power or 110 VAC outlet per piece Confirmation of treadmill electrical requirements (dedicated 20amp branch circuit to each treadmill).

GC or Owner is responsible for the following: • Dumpster for all garbage. • HVAC system up and running prior and during installation with a room temperature of 70 degrees. • Moisture Test done on concrete slab. RH Test; must be at or below 85% RH or Stauf adhesive must be used • Levelness of concrete slab checked for high/low spots, control joints, expansion joints, no paint overspray on concrete slab, etc. • Any major prep work:(grinding, self-leveling, etc.) • All original lighting on during installation of rubber floor. No temporary lighting. • All Doors and electrical outlets that are in the ground need to be removed prior to removal of old flooring and placed back once the new floor is installed; Any doors that swing into room or electrical outlets that are recessed must be properly installed to account for flooring thickness • GC or Owner is responsible for protecting and washing the new installed sports rubber flooring.

One year installation Warranty.

Please note: Unless product is defective or the return is a direct result of a Direct Fitness Solutions error, a 10% restocking fee for all orders and a 20% restocking fee on all custom orders will be charged. All shipping and installation costs are nonrefundable.

### **Quote Acceptance:**

**These prices, specifications and conditions are satisfactory and are hereby accepted.**

### **Payment Terms:**

Account Name: Korte Recreation Center

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Company Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**Email or Fax Signed Proposal To:**

Andrew Miller  
Inside Sales  
Phone: (847) 680-9300  
Fax: (847) 278-4588  
salesorders@directfitnesssolutions.com

*\*\*Please include all applicable purchasing documents. If tax exempt please include exemption certificate.*

Delivery Information	
Requested Delivery Date: 12/15/2025	Payment Type:
Hours Available to Accept Delivery: 8 to 12	Purchase Order #:
Ship Via: DFS Truck	Site Survey Date:
Ship Via Other:	Floor Plan Included:
Delivery Point of Contact Name: Angela Imming	Dimensions of Access Ways:
Delivery Point of Contact Phone: (618) 654-9891	Stairs:
Delivery Point of Contact Email: aimming@highlandil.gov	Elevator:
Multiple Delivery Locations:	Color of Upholstery:
Locations:	Color of Frames:
Possible Delays in Delivery Time?	Trade-In's?
Delay Reasons:	Third Party Involved?
	Third Party Purchase Order #:



RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION MAKING SEPARATE STATEMENT OF FINDINGS OF FACT  
IN CONNECTION WITH ORDINANCE GRANTING SPECIAL USE PERMIT FOR  
FIFTY-SIX (56) LUXURY APARTMENT UNITS WITHIN THE MIXED-USE ZONING  
DISTRICT AT 12328 SPORTSMAN ROAD, PIN # 02-2-18-31-00-000-043, HIGHLAND,  
ILLINOIS 62249**

**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**, Section 90-81 of the *Code of Ordinances, City of Highland*, provides that the City Council “may grant a special use permit by ordinance,” but requires that “In a separate statement accompanying any such ordinance, the Council shall state findings of fact, and indicate reasons for approving . . . the request for a special use permit;” and

**WHEREAS**, Austin and Brad Wilken, of 209 Field Crossing Dr. Highland, Illinois, (collectively referred to as “Owners”) have filed a Special Use Permit Application to allow for fifty-six (56) luxury apartment units within the mixed-use district at 12328 Sportsman Road Highland, Illinois (PIN# 02-2-18-31-00-000-043), in accord with the *Code of Ordinances, City of Highland*; and

**WHEREAS**, a copy of the Special Use Permit Application is attached as **Exhibit A** and incorporated by reference as though fully set forth herein; and

**WHEREAS**, a copy of the Combined Planning and Zoning Board (“CPZB”) Staff Report is attached hereto as **Exhibit B** and incorporated by reference as though fully set forth herein; and



**WHEREAS, Exhibit A and Exhibit B** were all considered as part of the Special Use Permit Application by CPZB; and

**WHEREAS**, CPZB recommended approval of this Special Use pursuant to **Exhibit A** and **Exhibit B**. *See* CPZB Determination of Special Use Permit attached hereto as **Exhibit C**.

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

*Section 1.* The City Council makes the following findings of fact concerning the *procedures* followed to present the Special Use Permit Application (**Exhibits A, B**) for approval:

- (a) The Administrator to whom the Special Use Permit Application was submitted referred the matter to the CPZB.
- (b) The CPZB met in regular session on December 3, 2025, at 7:00 p.m., to consider and act upon the Special Use Permit Application.
- (c) Public notice of the hearing to be held at the CPZB meeting was published pursuant to Illinois state law, and the applicant was notified of the hearing to be held at the meeting by first class mail, with postage thereon fully prepaid.
- (d) At the hearing, the CPZB took and heard evidence, and the CPZB prepared and submitted its advisory report to the City Council recommending approval of the Special Use Permit Application.
- (e) The City Council finds the steps recited above, in compliance with the *Code of Ordinances, City of Highland*, to be facts, and further finds and determines that the matters and proceedings to date are in accordance with the *Code of Ordinances, City of Highland*.

*Section 2.* The City Council makes the following findings of fact concerning the *merits* of the Special Use Permit Application (**Exhibits A, B and C**):

- (a) The proposed Special Use will adequately protect the public health, safety, welfare and the physical environment of the surrounding area and the City of Highland.
- (b) The proposed Special Use is consistent with the City of Highland's Comprehensive Plan.
- (c) The proposed Special Use would not have an adverse effect on public utilities or traffic circulation on nearby streets.
- (d) There are no facilities near the proposed Special Use that require the need for special protection.
- (e) The location – where the Special Use will be made pursuant to the Special Use Permit – is zoned “Mixed-Use”
- (f) The granting of this Special Use Permit would be in the best interest of the City of Highland, and the Special Use Permit should be granted by ordinance.

*Section 3.* This resolution shall constitute the separate statement of findings of fact, supporting the granting of the Special Use Permit, required by Section 90-81 of the *Code of Ordinances, City of Highland*, and shall be permanently attached to the ordinance adopted granting the Special Use Permit.



*Section 4.* This Resolution shall be known as Resolution No. \_\_\_\_\_ and shall be effective upon its passage and approval in accordance with law.

This Resolution adopted 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 \_\_\_\_\_, 2025, the vote taken by ayes and nays and entered upon the legislative records as follows:

AYES:

NOES:

APPROVED:

---

Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois





# City of Highland

## DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT BUILDING AND ZONING DIVISION

### SPECIAL USE PERMIT APPLICATION

Certain uses, because of their special operational or physical characteristics, may or may not have a detrimental impact on nearby permitted uses, depending upon their precise location, manner of operation, and other factors. Such special uses require careful case-by-case review, and may be allowed only pursuant to the following requirements and procedures.

1. Pre-Application Conference: A pre-application conference shall be required prior to submission of any application for Special Use Permit pursuant to Section 90.057.
2. Application & Fee: A proposal for a zoning district amendment shall be filed with the Administrative Official on forms provided herein along with a \$250.00 review and processing fee as required pursuant to Section 90.067 of the City's Zoning Code. Additionally, any proposal to construct a non-residential structure greater than 2,500 square feet shall comply with the Site Plan Review Procedures contained in Article 13 herein. An application shall not be scheduled for public hearing until the application form has been fully completed, the filing fee paid, and all required information submitted.
3. Public Notice - City: The Office of the Administrative Official shall be responsible for having an official notice of the public hearing published in a newspaper of general circulation at least fifteen (15) days prior to the hearing. The notice shall fix the time and place of the hearing and shall describe generally the change requested.
4. Notice to Neighbors - City: It shall be the City's responsibility to submit a notice of intent to surrounding property owners by regular mail **no less than 15 days prior to the scheduled meeting date**. The notice shall contain the time and place of the public hearing and a statement regarding the purpose of the hearing, including, but not limited to, the location of the subject property(s) being considered for rezoning, the existing and proposed zoning classifications and proposed uses for the site. (Notice must entail a minimum of 250 feet from the applicant's property lines).
5. Public Hearing: The Combined Planning and Zoning Board shall hold a public hearing at which time citizens and parties of interest shall have an opportunity to be heard. At the hearing any interested party may appear and testify, either in person or by duly authorized agent or attorney. The public hearings are held in City Hall located at 1115 Broadway, Highland, IL in the Council Chambers.
6. Combined Planning and Zoning Board Recommendation: The Administrator shall prepare an advisory report on every request for a special use permit and present said report to the Combined Planning and Zoning Board at the next regular Combined Planning and Zoning Board meeting. The Combined Planning and Zoning Board shall hold a public hearing at which time citizens and parties of interest shall have an opportunity to be heard. In order to recommend approval or disapproval of a proposed special use permit, the Combined Planning and Zoning Board shall consider the following matters:
  - a. Whether the proposed amendment or special use is consistent with the City's comprehensive plan;
  - b. The effect the proposed amendment or special use would have on public utilities and on traffic circulation;



- c. Whether the proposed design, location and manner of operation of the proposed special use will adequately protect the public health, safety and welfare, and the physical environment;
- d. The effect the proposed special use would have on the value of neighboring property and on this City's overall tax base;
- e. The effect the proposed special use would have on public utilities; and
- f. Whether there are any facilities near the proposed special use, such as schools or hospitals that require special protection.

7. Decision by Council: The City Council shall act on every request for a special use permit at their next regularly scheduled meeting following submission of the Combined Planning and Zoning Board's advisory report. Without further public hearing, the Council may grant a special use permit by an ordinance passed by simple majority vote of all members. In a separate statement accompanying any such ordinance, the Council shall state their findings of fact, and indicate their reasons for approving, with or without conditions, or denying the request for a special use permit.



**EXHIBIT "A"**  
**Special Use Permit Application**

Return Form To:

Administrative  
Official City of  
Highland 12990  
Troxler Rd  
Highland, IL 62249  
(618) 654-9891  
(618) 654-1901 (fax)

For Office Use Only

Date Submitted: \_\_\_\_\_  
Filing Fee: \_\_\_\_\_  
Date Paid: \_\_\_\_\_  
Date Advertised: \_\_\_\_\_  
Date Notices Sent: \_\_\_\_\_  
Public Hearing Date: \_\_\_\_\_  
Zoning File #: \_\_\_\_\_

---

**APPLICANT INFORMATION:**

Applicant: Austin and Brad Wilken Phone: 618-830-4985  
Address: 209 Field Crossing Dr, Highland, IL Zip: 62249  
Email Address: wilkendevelopmentgroup1td@yahoo.com  
Owner: Same as Above Phone: \_\_\_\_\_  
Address: \_\_\_\_\_ Zip: \_\_\_\_\_  
Email Address: \_\_\_\_\_

**PROPERTY INFORMATION:**

Street Address of Parcel ID of Property: 12328 SPORTSMAN RD HIGHLAND, IL 62249  
Property is Located In (Legal Description): AUTUMN CREST 2ND ADDN LOT 1 565.2 X 306.75 IRREGULAR

Present Zoning Classification: Mixed Use Acreage: 3.98 Acres

Present Use of Property: Field

Proposed Land Use: Multi Family

Description of proposed use and reasons for seeking a special use permit:

The development will include a total of 56 luxury apartment units across four residential buildings.

-Two (2) 16-plex buildings featuring three-bedroom, two-bath apartments of approximately 1,365 sq. ft. each.

-Two (2) 12-plex buildings featuring two-bedroom, two-bath townhome-style units of approximately 1,250 sq. ft. each.

-50 single-car garages for tenant parking and a community center to provide shared amenities and gathering space for residents.



**SURROUNDING LAND USE AND ZONING:**

	<u>Land Use</u>	<u>Zoning</u>
North	<u>Field</u>	<u>R1C</u>
South	<u>Multi Family</u>	<u>Mixed Use</u>
East	<u>R-2</u>	<u>R-2-B</u>
West	<u>Field</u>	<u>Mixed Use</u>

Should this special use be valid only for a specific time period? Yes \_\_\_\_\_ No X

If Yes, what length of time? N/A

<b><i>Does the proposed Special Use Permit meet the following standards? If not, attach a separate sheet explaining why.</i></b>			<b>Yes</b>	<b>No</b>
A. Will the proposed design, location and manner of operation of the proposed special use will adequately protect the public health, safety and welfare, and the physical environment;			<b>X</b>	
B. Is the proposed special use consistent with this City's Comprehensive Plan;			<b>X</b>	
C. Will the proposed special use have a minimal negative impact on the value of neighboring property and on this City's overall tax base;			<b>X</b>	
D. Will the proposed special use have a minimal negative impact on public utilities and on traffic circulation on nearby streets; and			<b>X</b>	
E. Will the proposed special use have a minimal impact on the facilities near the proposed special use, such as schools or hospitals require special protection?			<b>X</b>	

**THE FOLLOWING ITEMS MUST ACCOMPANY YOUR APPLICATION:**

1. One copy of a legal description AND warranty deed of the property. If the applicant is not the property owner, a notarized letter from the property owner granting the applicant permission to apply for the request will be required.
2. A current plat, site plan, survey, or other professional illustration.
3. One copy of a narrative statement describing the impact of the proposed change, including the purpose of the request, the desired land use, any traffic conditions that may result, how the proposed change may affect the character of the surrounding properties, and how the proposed change will benefit the City of Highland.
4. Application fee.
5. Any other information required by planning staff (i.e. landscaping plan, elevation plan, exterior lighting plan, etc).

I HAVE READ AND UNDERSTAND THE ABOVE CITY OF HIGHLAND PETITION TO THE COMBINED PLANNING & ZONING BOARD REQUIREMENTS.

  
Applicant's Signature

10/29/25  
Date



# Narrative Statement

## Proposed Multi-Family Development

The proposed project is a new multi-family residential community to be developed at the corner of Sportsman Road and Frank Watson Parkway in Highland, Illinois. This location provides excellent access to city amenities, parks, and major roadways, making it an ideal site for high-quality residential housing. The development is designed to meet the growing demand for modern, well-built rental housing in the Highland area and contribute to the community's continued residential growth.

## Project Overview

The development will include a total of 56 apartment units across four residential buildings, designed to offer a mix of spacious and efficient layouts:

- Two (2) 16-plex buildings featuring three-bedroom, two-bath **apartments** of approximately 1,365 sq. ft. each.

- Two (2) 12-plex buildings featuring two-bedroom, two-bath **townhome**-style units of approximately 1,250 sq. ft. each.

The project will also include 50 single-car **garages** for tenant parking and a **community center** (currently in the design phase) to provide shared amenities and gathering space for residents.

## Project Timeline

- Estimated Start Date: March 2026

- Estimated Duration: 18 months

- Projected Completion: Late 2027

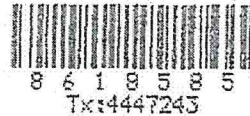
## Project Purpose

This project will help address the current housing shortage in Highland by providing new, high-quality apartments with modern finishes, attached garages, and community amenities. The development is expected to attract local families, professionals, and employees of nearby businesses, contributing to both residential stability and local economic growth.

## Contact Information

For additional details or questions regarding the project: Austin Wilken Phone: 618-830-4985





2019R36194  
STATE OF ILLINOIS  
MADISON COUNTY  
11/07/2019 12:02 PM  
AMY H. NEVER, RECORDER  
REC FEE: 122.00  
CD STAMP FEE: 610.00  
ST STAMP FEE: 1,620.00  
RISPS FEE: 9.00  
# OF PAGES: 6

Charge & Return to:  
Community Title  
102 901 Main Street  
Highland, IL 62249

H90767

THE ABOVE SPACE FOR RECORDER'S USE ONLY

131 ED

## CORPORATION WARRANTY DEED

THIS INDENTURE WITNESSETH, That the

Grantor:

**L & G Real Estate, Inc., an Illinois corporation**

a corporation duly organized and existing under and by virtue of the laws of the State of Illinois, and duly authorized to transact business in the State where the following described real estate is located, for and in consideration of One Dollar and other good and valuable considerations, the receipt of which is hereby acknowledged, and pursuant to authority given by the Board of Directors of said corporation, CONVEYS and WARRANTS to

Grantee:

**Rehberger Holdings, LLC, an Illinois limited liability company**

whose address is: 1903 N. Neil St.

Suite H, Champaign, IL 61820

the following described real estate commonly known as 13715 Frey Meadows Rd, Highland See Exhibit A for Legal Description

situated in the County of Madison in the State of Illinois.

IN WITNESS WHEREOF, said Grantor has caused its corporate seal to be affixed hereto, and has caused its name to be signed by the parties below on this 29 day of October, 20 19.

L & G Real Estate, Inc., an Illinois Corporation

L & G Real Estate, Inc., an Illinois corporation

By: Jeffrey J. Rehberger

Jeffrey J. Rehberger, President

By: Gina Korte

Gina Korte, Secretary

WD

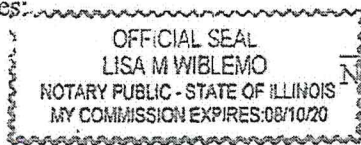


STATE OF ILLINOIS                    )  
  ) SS  
COUNTY OF MADISON                )

I, the undersigned, a Notary Public, in and for said County and State aforesaid, do hereby certify that Jeffrey J. Rehbreger and Gina Korte, of said corporation, to me known to be the person(s) described in and who executed the foregoing instrument, appeared before me this day in person and severally acknowledged that in their respective positions as President and Secretary they signed and delivered the said instrument and caused the corporate seal of said corporation to be affixed thereto, pursuant to authority, given by the Board of Directors of said Corporation as their free and voluntary act, and as the free and voluntary act and deed of said corporation, for the uses and purposes therein set forth.

Given under my hand and Notarial Seal this 29 day of October, 2019.

My commission expires:



Lisa M. Wiblemo  
Notary Public

<p>THIS INSTRUMENT PREPARED BY</p> <p>Mottaz Law Office 2600 D. State Street Alton, IL 62002</p>	<p>FUTURE TAX BILLS should be sent to: Rehberger Holdings, LLC an Illinois limited liability company</p> <p>1147 W Ohio St - Ste 204 Chicago, IL 60642</p>
--	--

PLEASE RETURN THIS DOCUMENT TO:

Re: H190767

Highland Community Title, LLC  
901 Main Street  
Highland, IL 62249



## Exhibit A

### PARCEL 1:

#### Tract 1:

Lot 1 of Parkway 70 Subdivision as recorded in Plat Cabinet 65 Page 280 of the Madison County Recorder, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-14-00-000-013

#### Tract 2:

Lot 2 of Parkway 70 Subdivision as recorded in Plat Cabinet 65 Page 280 of the Madison County Recorder, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-14-00-000-014

#### Tract 3:

Lot 3 of Parkway 70 Subdivision as recorded in Plat Cabinet 65 Page 280 of the Madison County Recorder, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-14-00-000-015

#### Tract 4:

Lot 4 of Parkway 70 Subdivision as recorded in Plat Cabinet 65 Page 280 of the Madison County Recorder, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-14-00-000-016

#### Tract 5:

Lot 5 of Parkway 70 Subdivision as recorded in Plat Cabinet 65 Page 280 of the Madison County Recorder, State of Illinois.



Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-14-00-000-017

**Tract 6:**

Lot 6 of Parkway 70 Subdivision as recorded in Plat Cabinet 65 Page 280 of the Madison County Recorder, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-14-00-000-018

**Tract 7:**

Lot 7 of Parkway 70 Subdivision as recorded in Plat Cabinet 65 Page 280 of the Madison County Recorder, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-14-00-000-019

**Tract 8:**

Outlot A of Parkway 70 Subdivision as recorded in Plat Cabinet 65 Page 280 of the Madison County Recorder, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-14-00-000-020

**PARCEL 2:**

Lots 1, 2, and 3 of the Resubdivision of Outlot "C" in the Highland Plaza Subdivision, lying in the Northwest Quarter of Section 23, Township 4 North, Range 5 West of the Third P.M., as recorded in the Recorder's Office of Madison County, Illinois on February 27, 2007 in Plat Book 65 Page 134. Situated in the County of Madison, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

Situated in Madison County, Illinois.

PPN: 02-2-18-23-00-000-029



**PARCEL 3:**

Lots 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 126, 127, 128, 129, 130, 131, 132, 133, 143, 144, 145, 146, 147, 148, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, in Autumn Crest 1st Addition, a subdivision according to the plat thereof recorded in the Recorder's Office of Madison County, Illinois in Plat Cabinet 63 Page 311. Situated in the County of Madison, State of Illinois.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

**PPN:**

02-2-18-31-14-302-034 (Lot 110); 02-2-18-31-14-302-035 (Lot 111); 02-2-18-31-14-302-036 (Lot 112); 02-2-18-31-14-302-037 (Lot 113); 02-2-18-31-14-302-038 (Lot 114); 02-2-18-31-14-302-039 (Lot 115); 02-2-18-31-14-302-040 (Lot 116); 02-2-18-31-14-302-041 (Lot 117); 02-2-18-31-14-302-042 (Lot 118); 02-2-18-31-14-302-043 (Lot 119); 02-2-18-31-14-302-044 (Lot 120); 02-2-18-31-14-302-045 (Lot 121); 02-2-18-31-14-302-046 (Lot 122); 02-2-18-31-14-302-047 (Lot 123); 02-2-18-31-14-302-050 (Lot 126); 02-2-18-31-14-302-051 (Lot 127); 02-2-18-31-14-302-052 (Lot 128); 02-2-18-31-14-302-053 (Lot 129); 02-2-18-31-14-302-054 (Lot 130); 02-2-18-31-14-302-055 (Lot 131); 02-2-18-31-14-302-056 (Lot 132); 02-2-18-31-14-302-057 (Lot 133); 02-2-18-31-14-302-067 (Lot 143); 02-2-18-31-14-302-068 (Lot 144); 02-2-18-31-14-302-069 (Lot 145); 02-2-18-31-14-302-070 (Lot 146); 02-2-18-31-14-302-071 (Lot 147); 02-2-18-31-14-302-072 (Lot 148); 02-2-18-31-14-302-074 (Lot 150); 02-2-18-31-14-302-075 (Lot 151); 02-2-18-31-14-302-076 (Lot 152); 02-2-18-31-14-302-077 (Lot 153); 02-2-18-31-14-302-078 (Lot 154); 02-2-18-31-14-302-079 (Lot 155); 02-2-18-31-14-302-080 (Lot 156); 02-2-18-31-14-302-081 (Lot 157); 02-2-18-31-14-302-082 (Lot 158); 02-2-18-31-14-302-083 (Lot 159); 02-2-18-31-14-302-084 (Lot 160); 02-2-18-31-14-302-085 (Lot 161); 02-2-18-31-14-302-086 (Lot 162); 02-2-18-31-14-302-087 (Lot 163); 02-2-18-31-14-302-088 (Lot 164); 02-2-18-31-14-302-089 (Lot 165); 02-2-18-31-14-302-090 (Lot 166); 02-2-18-31-14-302-091 (Lot 167); 02-2-18-31-14-302-092 (Lot 168); 02-2-18-31-14-302-093 (Lot 169); 02-2-18-31-14-302-094 (Lot 170); 02-2-18-31-14-302-095 (Lot 171); 02-2-18-31-14-302-103 (Lot 179); 02-2-18-31-14-302-104 (Lot 180); 02-2-18-31-14-302-105 (Lot 181); 02-2-18-31-14-302-106 (Lot 182); 02-2-18-31-14-302-107 (Lot 183); 02-2-18-31-14-302-108 (Lot 184); 02-2-18-31-14-302-109 (Lot 185); 02-2-18-31-14-302-110 (Lot 186); 02-2-18-31-14-302-111 (Lot 187); 02-2-18-31-14-302-112 (Lot 188); 02-2-18-31-14-302-113 (Lot 189)

**PARCEL 4:**

Lot 1 of Autumn Crest Subdivision 2nd Addition, a subdivision in part of the Southeast Quarter of Section 31, Township 4 North, Range 5 West of the Third Principal Meridian, Madison County, Illinois, according to the plat thereof recorded in the Recorder's Office of Madison County, Illinois in Plat Cabinet 65 Page 202.

Except any interest in the coal, oil, gas and other mineral rights underlying the land which have been heretofore conveyed or reserved in prior conveyances, and all rights and easements in favor of the estate of said coal, oil gas and other minerals, if any.

PPN: 02-2-18-31-00-000-043



**Meeting Date:** December 3, 2025

**From:** Emily Calderon, AICP, Moran Economic Development

**Location:** PIN# 02-2-18-31-00-000-043

**Zoning Request:** Special Use Permit

---

### Proposal Summary

Special Use Permit to develop 56 luxury apartments in four (4) residential buildings at the southwest quadrant of the intersection of Frank Watson Parkway and Sportsman Road. The property has a Parcel Identification Number and a site address of 12328 Sportsman Road, Highland, IL 62249. The proposed development will include two 16-unit buildings and two 12-unit buildings, as well as 50 single-car garages and a community center. The property consists of 3.98 acres and is currently zoned MX, Mixed Use District.

### Comprehensive Plan Consideration

The Comprehensive Plan and Future Land Use Map are considered policy guides to current and future development. While they do not have the force of an ordinance, it is generally recommended that municipalities adhere to the findings, policies, principals, and recommendations in these documents. Changes and deviations are permissible, but they should be reasonably justified.

The subject property is denoted as Mixed Use on the Comprehensive Plan's Future Land Use Map. The applicant's request is consistent with the Future Land Use Map and the goals and policies established within the Comprehensive Plan.

### Surrounding Uses

Direction	Land Use	Zoning
North	Single-Family Dwellings and vacant land	R-1-C Single Family Residence
South	Multi-Family Dwellings	Mixed-Use
East	Vacant land	Mixed-Use
West	Single-Family Dwellings	R-2-A Multiple Family Residence

### Standards of Review for Planned Unit Developments

Below are the six (6) consideration items listed in Section 90-79 of the Zoning Code which the Combined Planning and Zoning Board shall take into account while reviewing a request for a Special Use Permit.

1. Whether the proposed amendment or special use is consistent with the city's comprehensive plan.  
The development is consistent with the Comprehensive Plan Future Land Use Map. The FLUM identifies the property as Mixed Use, which allows for multi-family and commercial uses.
2. The effect the proposed amendment or special use would have on public utilities and on traffic circulation.  
The proposed special use will add traffic to the adjoining roadways, but the City is planning to install a roundabout at the Sportsman Drive / Frank Watson Parkway intersection. Two points of ingress/egress will be provided on Sportsman Drive and a pedestrian connection will be constructed to allow residents from the south development to access the community center.



- Whether the proposed design, location, and manner of operation of the proposed special use will adequately protect the public health, safety, welfare, and the physical environment.

The proposed design, location, and manner of operation of the proposed special use will adequately protect the public health, safety, welfare, and physical environment.

- The effect the proposed special use would have on the value of neighboring property and on the city's overall tax base.

The special use would not negatively impact nearby properties.

- The effect the proposed special use would have on public utilities.

Sanitary sewer and water lines are located near the property and will be extended throughout. The waterline will be looped to provide adequate pressure. Power lines run along the north property line and will be adjusted to accommodate the planned development.

- Whether there are any facilities near the proposed special use, such as schools or hospitals that require special protection.

No facilities near the site require special protection.

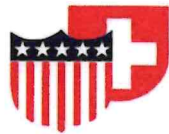
### Staff Discussion

Staff support the Special Use Permit for this development. Highland has a need for additional multi-family dwelling units and this project will help alleviate the current housing shortage.

### Aerial Photograph







City of Highland  
Building and Zoning

Combined Planning and Zoning Board

Exhibit "C"

Determination of Special Use Permit

Date Submitted: 11/06/2025  
Filing Fees: \$250.00  
Date Paid: 11/06/2025  
Date Advertised: 11/13/2025  
Date of Sent Notice: 11/06/2025  
Date of Public Hearing: 12/03/2025

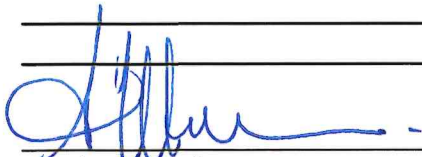
On December 3, 2025, the City of Highland Combined Planning and Zoning Board at its regular meeting approved, approved with condition(s), denied a Special Use Permit for the following:

Austin and Brad Wilken, of 209 Field Crossing Drive, Highland, IL, are requesting a Special Use Permit to develop 56 luxury apartments in four (4) residential buildings at the southwest quadrant of the intersection of Frank Watson Parkway and Sportsman Road. The property has a Parcel Identification Number of 02-2-18-31-00-000-043 and a site address of 12328 Sportsman Road, Highland, IL 62249. The proposed development will include two 16-unit buildings and two 12-unit buildings, as well as 50 single-car garages and a community center. The property consists of 3.98 acres and is currently zoned MX, Mixed Use District.

The City Council will consider the recommendation of the Combined Planning and Zoning Board at their meeting to be held on December 15, 2025.

In recommending Approval (action) of this Special Use Permit, 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): N/A

  
Anthony Walker

Chairperson of the Combined Planning and Zoning Board

12/3/2025  
Date:



**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE GRANTING A SPECIAL USE PERMIT TO AUSTIN AND BRAD WILKEN, FOR FIFTY-SIX (56) LUXURY APARTMENT UNITS WITHIN THE MIXED-USE ZONING DISTRICT AT 12328 SPORTSMAN ROAD, PIN # 02-2-18-31-00-000-043, HIGHLAND, ILLINOIS 62249**

**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 Council has made the findings of fact, and the statement of its reasons for granting the Petition for Special Use Permit in question, in a separate resolution numbered as Resolution No. \_\_\_\_\_; and

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

*Section 1.* Austin and Brad Wilken (209 Field Crossing Dr. Highland, Illinois) is hereby granted a Special Use Permit in the “Mixed-Use” zoning district, as defined in Chapter 90 of the *Code of Ordinances, City of Highland*, for fifty-six (56) luxury apartment units at 12328 Sportsman Road, Highland, Illinois 62249.

*Section 2.* The Special Use Permit is granted.

*Section 3.* This Ordinance shall be known as Ordinance No. \_\_\_\_\_ and shall be in full force and effect upon adoption.

This Ordinance adopted 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 \_\_\_\_\_, 2025, the vote taken by ayes and nays and entered upon the legislative records as follows:

AYES:

NOES:

APPROVED:

\_\_\_\_\_  
Kevin B. Hemann, Mayor  
City of Highland, Madison County, Illinois

ATTEST:

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





# CITY OF HIGHLAND

To: Chris Conrad, City Manager  
From: Mallord Hubbard, Director of Economic Development  
CC: Mayor and City Council  
Date: December 4, 2025  
Re: Development Agreement with Wilken Development for Willowbrooke 2.0

---

RECOMMENDATION: It is the Industrial Development Commission and Staff recommendation that Council approve the attached Tax Increment Financing Development Agreement with terms detailed below.

---

DISCUSSION: Wilken Development is proposing to purchase and develop the property at 12328 Sportsman Road. The project location falls within the Tax Increment Financing District #3, and is eligible for incentives including future property tax rebates generated from the project, in order to offset expenses for site improvements, necessary for the project to advance.

Wilken Development is proposing to acquire the property, make substantial site improvements and construct apartments and townhomes totaling \$10,025,000 in project costs. The Development Agreement would rebate 80% of the incremental property taxes generated, as a result of the project's completion, for 14 years.

The maximum incentives the project would be eligible for is \$2,005,000, or 20% of the projects costs. The property tax rebate is estimated to be \$110,928 per year for a period of 14 years.

Note: Reimbursement estimates are based solely on projections provided by developer and are **estimates only**. Actual reimbursements will be based on property tax documents submitted with future requests for reimbursement.



**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE APPROVING AND AUTHORIZING EXECUTION OF A  
DEVELOPMENT AGREEMENT FOR A PROJECT IN TIF NUMBER THREE  
PROJECT AREA, WITH WILKEN DEVELOPMENT AND OTHER ACTIONS  
RELATED THERETO**

**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 has authority to reimburse expenses for economic development pursuant to 65 ILCS 5/8-1-2.5, which states, in pertinent part:

Sec. 8-1-2.5. Expenses for economic development. The corporate authorities may appropriate and expend funds for economic development purposes, including, without limitation, the making of grants to any other governmental entity or commercial enterprise that are deemed necessary or desirable for the promotion of economic development within the municipality;

and

**WHEREAS**, City has determined Wilken Development (“Developer”) has presented to City a proposal for redevelopment of:

PIN#: 02-2-18-31-00-000-043

Address: 12328 Sportsman Road, Highland, Illinois 62249

(“Property”); and

**WHEREAS**, Developer has proposed to remodel and develop the Property, with estimated costs as follows:

1. Purchase Land - \$525,000.00
2. Site Improvements - \$2,000,000.00
3. Construction of New Building(s) - \$7,500,000.00

Total Project Costs: \$10,025,000.00

(See **Exhibit A**; hereinafter “Project”); and

**WHEREAS**, Developer’s Project will enable Developer to create opportunities for additional employment; and

**WHEREAS**, Developer’s Project will require Developer to incur certain costs that will be eligible for reimbursement from City pursuant to 65 ILCS 5/8-1-2.5; and



**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible, and the Project will not move forward; and

**WHEREAS**, Developer has agreed to complete the Project, including construction, renovations and improvements, in accordance with an Economic Development Agreement (“Agreement”), and all terms and conditions stated therein (*See Exhibit A*); and

**WHEREAS**, City agrees to provide assistance to the Developer according to 65 ILCS 8-1-2.5, broken down as follows:

- a. Total Estimated TIF District Eligible Costs: \$10,025,000.00.
- b. The City will bury overhead electric lines along northern portion of the parcel and move electric box and fiber pedestal on Northern border of the south adjacent parcel (Willowbrooke) in order to facilitate a sidewalk between the two parcels by October 2026.
- c. The City commits to installing a culvert and covering the ditch located along the entire northern portion of the parcel, entirely at the City’s expense, at the same time the future roundabout project starts at Sportsman Road and Frank Watson Parkway. The roundabout project is estimated to commence within 18–36 months.
- d. The City will rebate 80% of the incremental EAV of the property taxes for up to fourteen (14) years or until the maximum funding amount is reached in combination with any other City provided funding assistance:
  - 1) PARCEL ID: 02-2-18-31-00-000-043
    - a. The present base EAV for assessment year 2024 is \$35,310.00.
    - b. The estimated EAV after redevelopment is \$1,960,610.00.
    - c. The estimated property tax reimbursement is \$110,928.00 annually for up to fourteen (14) years.

(*See Exhibit A*); and

**WHEREAS**, City desires to authorize the execution of said Economic Development Agreement by and between City and Developer in substantially the form attached hereto as **Exhibit A**; and

**WHEREAS**, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize the Mayor and/or City Manager to execute the Economic Development Agreement between City and Developer (*see Exhibit A*).



**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.

*Section 2.* The City of Highland hereby makes the following findings:

- a. Developer's Project is expected to create job opportunities within City.
- b. Developer's Project will serve to further the development of adjacent areas.
- c. Developer's Project will strengthen the retail commercial sector of City.
- d. Developer's Project will enhance the tax base of City.
- e. The Economic Development Agreement is made in the best interests of public health, safety, general welfare and economic welfare of City.

*Section 3.* The Economic Development Agreement by and between City and Developer, attached hereto as **Exhibit A**, is approved.

*Section 4.* The Mayor and/or City Manager is authorized and directed to execute the Economic Development Agreement with Developer (**Exhibit A**).

*Section 5.* This Ordinance shall be effective upon its passage, approval, and publication in pamphlet form in accordance with Illinois 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 \_\_\_\_\_, 2025, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

---

Kevin B. Hemann, Mayor  
City of Highland, Madison County, Illinois

ATTEST:

---

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



## **DEVELOPMENT AGREEMENT**

This Development Agreement ("Agreement") is entered into by and between the City of Highland, an Illinois Municipal Corporation ("City") and Wilken Development ("Developer"). City and Developer may hereinafter be referred to as "Parties," or individually as "Party." This Agreement will become effective when signed by both Parties, and when approved by the corporate authorities of the City (the "Effective Date"):

### **PREAMBLE**

**WHEREAS**, City is an Illinois municipal corporation pursuant to the laws and constitution of the State of Illinois with general powers as a unit of local government within its corporate limits; and

**WHEREAS**, Developer is considering the development of:

PIN#: 02-2-18-31-00-000-043

Address: 12328 Sportsman Road, Highland, Illinois 62249

("Property"); and

**WHEREAS**, Developer has submitted a "City of Highland – Business Assistance Application" (*See Exhibit A*); and

**WHEREAS**, Developer proposes to develop the Property; and

**WHEREAS**, City wishes to encourage Developer to develop the Property, and assist Developer with costs, including (all estimates):

1. Purchase Land - \$525,000.00
2. Site Improvements - \$2,000,000.00
3. Construction of New Building(s) - \$7,500,000.00

Total Project Costs: \$10,025,000.00

(*See Exhibit A*; hereinafter "Project"); and

**WHEREAS**, City and Developer agree the costs provided by Developer to City for the Project are estimates (*See Exhibit A*), and only actual costs of the Project that qualify for City Economic Development incentives may be paid to Developer by City, and as stated herein; and

**WHEREAS**, the Property is located within the corporate boundaries of City, and within the City's TIF #3 District; and



**WHEREAS**, because the Property is located in City, the Project is eligible for reimbursement of certain expenditures related to the improvement and utilization of the Property pursuant to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, in order to ensure the Project is constructed in a manner consistent with City's applicable ordinances and regulations, City and Developer deem it in their mutual interests to enter into this Agreement with regard to any conditions or other factors affecting the health, safety, general welfare, and economic welfare of City residents and users of the Property; and

**WHEREAS**, the Project at the Property will enhance property values, improve exterior aesthetics, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, City has determined the Project is consistent with the objectives of the City's Comprehensive Plan, and it is in the best interest of City to promote renovation, rehabilitation and expansion of the Property, and help facilitate development in City's TIF #3 District, through the use of City funds pursuant to 65 ILCS 8-1-2.5.

**NOW, THEREFORE**, in consideration of the premises and agreements set forth below, the Parties, for and in consideration of the representations relative to the proposed improvements to the Property by the Developer, hereby agree as follows:

**Section 1. Incorporation of Recitals.** The Parties agree that all of the recitals contained in the Preambles to this Agreement are true and correct, and said recitals are hereby incorporated into the Agreement as though they were fully set forth in this Section 1.

**Section 2. Obligation of the Developer.** Upon the approval by City of the Agreement, Developer shall proceed with the Project as described above. The Project shall be substantially complete within twenty-four (24) months of the date of approval by City of this Agreement. Any extension of time permitted for Developer to substantially complete the Project pursuant to the Agreement shall be agreed to in writing by both Parties. Specifically, Developer agrees as follows:

1. Developer will complete the Project, including construction, renovation and improvements, in accordance with this Agreement, and the drawings and site plans shall be submitted to City for review. This includes any renovations which may be needed for both the interior and exterior construction and improvements.
2. Developer will obtain all building and zoning permits in association with the Project, including permits for construction, repair, demolition, and/or renovation on the Property, consistent with the City's most recently adopted Building Code requirements. City building code officials will be available to respond promptly to whether any proposed change will require a permit so that Developer can move forward with said work in a timely manner.



3. City shall be entitled to a comprehensive inspection of the Property for the purpose of identifying potential fire safety, electric, plumbing and general building safety concerns to ensure the health, safety and welfare of the general public. City Fire and Building Inspection staff can assist Developer in prioritizing any list of concerns.
4. Developer is fully responsible for identifying and mitigating any building-related concerns with regard to asbestos, lead paint, mold, and/or any other toxic or hazardous products and materials in the building.
5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances not specifically waived by this Agreement shall remain in full force and effect.
6. Developer shall be obligated to tell any buyer that this agreement applies to any subsequent owners, heirs, assigns, etc. that this agreement applies to them as well.
7. The Developer covenants and agrees to pay all fees, fines, utility bills and taxes when due to the City, State of Illinois, federal government and all taxing districts having the Subject Property within their jurisdiction, including but not limited to all real estate taxes.
8. The Developer covenants and agrees to pay prevailing wages pursuant to the *Illinois Prevailing Wage Act* (820 ILCS 30/1 *et seq.*) to the extent as may be required by law.
9. The Developer hereby represents and warrants that the Developer has full corporate power to execute and deliver and perform the terms, duties and obligations of this Agreement and all of the foregoing has been duly and validly authorized by all necessary corporate proceedings. This Agreement constitutes the legal, valid and binding obligation of the Developer, enforceable in accordance with its terms.
10. For purposes of this Agreement, Redevelopment Project Costs shall mean and include all costs and expenses as defined as “redevelopment project costs” in Section 11-74.4-3(q) of the TIF Act.
11. The Developer hereby agrees not to contest the property taxes for the Property for fourteen (14) years from the date the occupancy permit is issued. Should Developer sell the Property, or otherwise convey the Property, the subsequent owner shall be made aware of this stipulation and will agree to this stipulation as consideration for any sale or conveyance or any kind.
12. If Developer breaches the Agreement, City shall be entitled to full reimbursement of all proceeds paid to the Developer under this Agreement.



**Section 3. Obligation of the City.** The City agrees to provide assistance to the Developer for up to fourteen (14) years. The total dollar amount of economic incentives shall not exceed 20% of the total City approved eligible project costs with a maximum of \$2,005,000.00. This maximum is calculated based on 20% of the estimated City approved eligible project costs in the Developer application. Funding assistance is broken down as follows:

- a. Total Estimated TIF District Eligible Costs: \$10,025,000.00.
- b. The City will bury overhead electric lines along northern portion of the parcel and move electric box and fiber pedestal on Northern border of the south adjacent parcel (Willowbrooke) in order to facilitate a sidewalk between the two parcels by October 2026.
- c. The City commits to installing a culvert and covering the ditch located along the entire northern portion of the parcel, entirely at the City's expense, at the same time the future roundabout project starts at Sportsman Road and Frank Watson Parkway. The roundabout project is estimated to commence within 18–36 months.
- d. The City will rebate 80% of the incremental EAV of the property taxes for up to fourteen (14) years or until the maximum funding amount is reached in combination with any other City provided funding assistance:

1) PARCEL ID: 02-2-18-31-00-000-043

- a. The present base EAV for assessment year 2024 is \$35,310.00.
- b. The estimated EAV after redevelopment is \$1,960,610.00.
- c. The estimated property tax reimbursement is \$110,928.00 annually for up to fourteen (14) years.

City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement.

**CITY'S OBLIGATION TO REIMBURSE DEVELOPER UNDER THIS AGREEMENT IS A LIMITED OBLIGATION PAYABLE SOLELY FROM THE CITY'S PORTION OF THE TAXES GENERATED BY TIF #3 AND DEPOSITED IN CITY'S FUNDS FROM TIME TO TIME AND SHALL NOT BE A GENERAL OBLIGATION OF CITY OR SECURED BY THE FULL FAITH AND CREDIT OF CITY.**

City's obligations to Developer pursuant to the Agreement shall terminate upon the occurrence of any of the following:

- a. Voluntary or involuntary bankruptcy of Developer;
- b. Voluntary or involuntary closure of the business at the Property.



- c. Substantial change in the nature of the business at the Property without the City's written approval;
- d. To protect City's reputation and ability to transact business, City reserves the right to terminate the Agreement if Developer's interest in the Property (or a change of ownership of more than 50% of the shares of stock in the corporation, or a change in the membership of more than 50% of the LLC) changes without City's written approval. This clause can only be exercised if the sale or transfer of ownership/membership includes "UNDESIRABLE" parties that could have a demonstrable, public, and material impact on the business and reputation of the city.

Undesirable examples include new ownership that are:

- 1. Felons;
- 2. Terrorists;
- 3. Former, current, or past Illinois public political figures;
- 4. Litigants against the City;
- 5. Individuals the City has taken legal action against in the preceding 5 years.

**Section 4. Indemnification.** Developer shall indemnify and hold harmless City, its agents, officers, lawyers, and employees against all injuries, deaths, losses, damages, claims, suits, liabilities, judgments, costs and expenses (including any liabilities, judgments, costs and expenses and attorneys' fees) which may arise directly or indirectly from: (i) the failure of Developer or any contractor, subcontractor or agent or employee thereof to timely pay any contractor, subcontractor, laborer or material man; (ii) any default or breach of the terms of this Agreement by Developer; (iii) any negligence, or reckless or willful misconduct of Developer or any contractor, subcontractor or agent or employee thereof working on the Project; (iv) any claim brought against City arising in any way from this Agreement or the Project. Developer shall, at its own cost and expense, appear, defend and pay all charges of attorneys, costs and other expenses arising therefrom or incurred in connection therewith. If any judgment shall be rendered against City, its agents, officers, officials, lawyers, or employees in any such action, Developer shall, at its expense, satisfy and discharge the same. This paragraph shall not apply, and Developer shall have no obligation whatsoever, with respect to any willful misconduct on the part of City or any of its officers, agents, employees or contractors. According to Illinois law, City has statutory tort immunity.

In no way limiting the foregoing, Developer shall also indemnify and hold harmless City, its agents, officers and employees against all damages, claims, suits, liabilities, judgments, fines, penalties, costs and expenses (including attorneys' fees) which may arise directly or indirectly from any violation of the Illinois Prevailing wage Act, 820 ILCS 130/0.01 *et. seq.*, in connection with the Project.

**Section 5. Default and Remedies.** Except as otherwise provided in this Agreement, in the event of any default in or breach of any term or conditions of this Agreement by either Party or any successor or assign, the defaulting or breaching Party (or successor or assign) shall, upon written notice from the other Party, proceed immediately to cure or remedy such



default or breach as follows: (a) in the event of a nonmonetary default, within thirty (30) days after receipt of notice, commence to cure or remedy such default, and (b) in the event of a monetary default, within ten (10) days after receipt of notice, commence to cure or remedy such default. In case such cure or remedy is not taken or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to cure and remedy such default or breach, including without limitation proceedings to compel specific performance by the defaulting or breaching Party. If either Party shall prevail in any court proceeding to enforce any term, covenant or condition hereof, the non-prevailing Party shall reimburse the prevailing Party its costs and reasonable attorneys' fees on account of such proceeding.

**Section 6. Assignment.** This Agreement may not be assigned by Developer without prior written approval of City.

**Section 7. Partial Invalidity.** If any section, subsection, term or provision of this Agreement or the application thereof to any Party or circumstance shall, to any extent, be invalid or unenforceable, the remainder of said section subsection, term or provision of this Agreement or the application of the same to parties or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby.

**Section 8. Termination of Agreement.** Developer may opt out of this Agreement following written notice of at least sixty (60) days. If Developer opts out of this Agreement, Developer shall return all monies paid by City to Developer pursuant to this Agreement within sixty (60) days of notification of opting out. City reserves the right to opt out of this Agreement, with sixty (60) days' notice to Developer, should Developer not perform pursuant to this Agreement. In the event City opts out of this Agreement, Developer shall return any monies paid by City to Developer pursuant to this agreement within sixty (60) days of notification of opting out. Developer's failure to return all monies paid by City within sixty (60) days shall be deemed a breach of this Agreement by Developer, and City reserves all rights at law and equity to recover monies paid by City to Developer, including costs of collection (Court Costs, Attorneys' Fees, Interest at 9% per annum, any other costs associated with collection).

**Section 9. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties. No representation or covenant made by either Party shall be binding unless contained in this agreement or subsequent written amendments hereto agreed upon by both Parties.

**Section 10. Notices.** All notices, demands, requests, consents, approvals or other instruments required or permitted by this Agreement shall be in writing and shall be executed by the Party or an officer, agent or attorney of the Party, and shall be deemed to have been effective as of the date of actual delivery, if delivered personally, if emailed, or as of the third (3<sup>rd</sup>) day from and including the date of posting, if mailed by registered or certified mail, return receipt requested, with postage prepaid, addressed as follows:



To the Developer:

Wilken Development  
Attn: Austin Wilken  
209 Field Crossing Drive  
Highland, IL 62249

To the City:

City of Highland  
Attn: City Manager  
1115 Broadway P.O. Box 218  
Highland, IL 62249

**CITY OF HIGHLAND, ILLINOIS:**

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Chris Conrad, City Manager

---

Date

**WILKEN DEVELOPMENT**

---

Agent – Wilken Development

---

Date



## City of Highland



### Business Assistance Application

**Project Name:** Willowbrooke 2.0  
**Address of Proposed Project:** 12328 Sportsman Rd, Highland, IL 62249

#### Applicant Information:

**Company Name:** Wilken Development

**Office Phone:** 618-830-4985

**Company Address:** 209 Field Crossinf Drive

**Alt. Phone:**

**City, State, Zip:** Highland, IL 62249

**Fax:**

**Contact Person/Title:** Austin Wilken

**Years in Business:** 22

**Email:** Wilkendevlopmentgroupltd@yahoo.com

**Type of Business:** Corporation ☒ Partnership ☐ Sole Proprietor ☐ Trust ☐ LLC ☐

<u>Project Costs:</u>	Projected Costs
Architectural & Engineering Fees	
Legal & Other Professional Fees	
Cost of Marketing the Sites	
Purchase Land	\$525,000
Purchase of Existing Facility	
Demolition Cost	
Site Improvements	\$2,000,000 GROUND DOWN
Rehab, remodel of existing building	
Construction of New Building(s)	\$7,500,000
Contingency	
Working Capital (Equity)	
Other (Please Specify)	



## Total Project Costs:

\$ Assistance Requested      \$2,000,000

## Current Information:

**Sales**                      **Current Annual Gross Sales**

**Sales Tax**                **Current Annual Taxable Sales  
for Sales Tax**

**Jobs**                      **Current Number of full time  
jobs (proof from IDES)**

*see attached*

## Property Tax:

Attach a copy of the most current property tax bill

Real Estate Taxes for the Year	
Parcel ID Number for each property within your development area	
Parcel ID Number for each property within your development area	
Parcel ID Number for each property within your development area	
Township (Helvetia   Saline   Marine)	
Fair Market Value (or Current Appraisal Value)	
Taxable Value	
Combination Tax Rate	
Total Tax	

## Estimates After Redevelopment:

*Compare to current apartments owned (Willowbrook 1.0)  
at 209 field crossing Dr, Highland*

Acreage or total square footage of the project area	
Square Footage of Building / Structures	
Estimated Market Value after redevelopment	
EAV after redevelopment (approx. 1/3 of Market Value)	
Estimated Annual Gross Sales (Includes Labor)	
Estimated Annual Taxable Sales for Sales Tax	
Estimated Number of Newly Created Full Time Jobs	
Type of Jobs (Clerical   Production   Sales and Service)	
Estimated Annual Salary for each newly created job	
Estimated Number of Jobs Retained – Full Time	



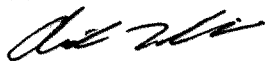
**Please include a narrative that will address the following:**

1. Description of Business / Company
2. Project Description
  - a. Construction information that may include the number of square feet to be demolished and constructed, the number and square footage of units, parking, and the number of construction phases;
  - b. Evaluation of site or other constraints;
  - c. Benefit or Service to the Community;
3. A request for the City's assistance with the project that specifies the type(s) of assistance needed and why it is needed.
4. Construction start date and timeline for Project Completion.
5. Applicant may need to also submit any additional information such as site plans, environmental studies, marketing studies, business plans, engineering or architectural drawings to be included for review and consideration.

### **Certification of Applicant**

The applicant certifies that it will comply with all the rules, regulations, and ordinances of the City of Highland. Applicant hereby certifies that all information contained above and in exhibits attached hereto is true to his/her best knowledge and belief and are submitted for the purpose of obtaining financial assistance from the City of Highland, Illinois. Additional cost, above the amount of deposit, incurred by the City for outside professional review or expertise will be the responsibility of the applicant.

Applicant Signature



Print Name and Title

Austin Willen Manager

Date

10/6/23

Print Company Name

Willen Development Group

**Return Application to City  
of Highland**

Attn: Mallord Hubbard 1115

Broadway, PO Box 218

Highland, IL 62249

(618) 654-9891



# **Wilken Development Group – Project Narrative**

## **1. Description of Business / Company**

Wilken Development Group is a locally based real estate development company specializing in the design, construction, and management of high-quality multifamily communities throughout Highland, IL. Since 2003 our company has focused on projects that enhance local neighborhoods, support workforce, housing needs and contribute to long-term community growth. Wilken Development Group has a proven record of completing successful residential developments that combine modern design, efficient construction practices and lasting value for both residents and the surrounding area.

## **2. Project Description**

### **a. Construction Information**

Wilken Development Group proposes to construct a new multifamily residential development located at 12328 Sportsman Road, Highland, Illinois. The project will include a total of 56 residential units, featuring a combination of two-bedroom townhomes and three-bedroom apartments, providing a range of housing options to meet community demand.

The development will also include a community center and individual garage spaces for residents. The site will be fully improved with new infrastructure, including parking areas, landscaping, stormwater management systems and necessary utility connections.

Construction is planned to begin in spring 2026 and is expected to take approximately 18 months to complete.

### **b. Evaluation of Site or Other Constraints**

The development site requires substantial site preparation and infrastructure work to support residential construction. This includes grading, utility extensions, and public improvements necessary to make the site build-ready.

### **c. Benefit or Service to the Community**

This project directly addresses Highland's growing need for quality housing, particularly for working families and individuals seeking modern, affordable rental options. The development will:

Help alleviate local housing shortages, support workforce retention and community growth, increase property values and expand the city's tax base, and encourage further private investment in surrounding areas. The inclusion of a community center will also create a shared amenity that fosters neighborhood engagement and strengthens community ties.



### 3. Request for City Assistance

Wilken Development Group is requesting **Tax Increment Financing (TIF)** assistance to help offset extraordinary costs associated with **infrastructure development, site preparation, and utility improvements** required to support the new multifamily residential community at **12328 Sportsman Road**.

In addition to TIF participation, the developer respectfully requests the **City's assistance with the following improvements**:

- **Filling in the ditches** along the **north and south sides** of the property to provide proper drainage, improve safety, and create a more visually appealing streetscape;
- **Relocating existing overhead electric utilities underground**, enhancing reliability, appearance, and long-term maintenance efficiency; and
- **Adjusting or relocating several utility boxes** that currently conflict with planned site improvements

Wilken Development Group is also requesting **a reduction in building permit and impact fees** to help offset the elevated costs of these required improvements and ongoing inflation in construction materials and labor.

These forms of assistance are critical to overcoming significant site-related cost burdens and ensuring the project's financial feasibility. With the City's support, the development will deliver a high-quality, well-integrated residential community that addresses Highland's housing needs, enhances infrastructure, and contributes to the City's long-term growth and vitality.

### 4. Construction Start Date and Project Timeline

Construction Start: Spring 2026

Estimated Completion: Fall 2027 (approximately 18 months total)

Phasing: The project will be constructed in a single phase, with all buildings and amenities completed within the development timeline.

### 5. Supporting Materials

Upon request, Wilken Development Group will provide detailed site plans, architectural drawings and project pro forma information to assist the City in its review and consideration of the proposed development.



MIKE BABCOCK

MADISON COUNTY TREASURER

PARCEL I.D. NUMBER 02-2-18-31-00-000-043.

02-SALINE	TOWNSHIP TAX CODE
010	TAX PAYING AGENT NUMBER
0061	CLASS CODE
105,940	T.I.F. CERTIFIED ASSESSMENT FAIR MARKET VALUE
31,790	NON-FARM ASSESSMENT
x 1.1106	TOWNSHIP MULTIPLIER
+ 0	FARM LAND \$0.00
+ 0	FARM BUILDING \$0.00
= 35,310	TOWNSHIP EQUALIZED VALUE
- 0	HOMESTEAD IMPROVEMENT EXEMP.
- 0	GENERAL DISABLED VETERAN
x 1.0000	STATE MULTIPLIER
= 35,310	STATE EQUALIZED VALUE
- 0	SR ASSESSMENT FREEZE DEDUCTION
- 0	GENERAL HOMESTEAD OWNER OCCUPANCY
- 0	HOMESTEAD DEDUCTION OVER 65
- 0	FRATERNAL VETERAN ORG. FREEZE
- 0	DISABLED PERSON
- 0	VETERAN EXEMPTION
= 35,310	TAXABLE VALUE
x 7.2020	COMBINATION TAX RATE
+ 0.00	DRAINAGE
\$2,543.00	TOTAL TAX

2024  
REAL  
ESTATE  
TAXES

Legal Description

AUTUMN CREST 2ND ADDN

LOT 1

565.2 X 306.75 IRREGULAR

ACREAGE TOTAL =

3.98

Property Address

REHBERGER HOLDINGS LLC

12328 SPORTSMAN RD

HIGHLAND, IL 62249

TAXING DISTRICT	RATES 2023	AMOUNT OF TAXES	RATES 2024	AMOUNT OF TAXES	PENSION
CITY OF HIGHLAND	1.6779	\$84.73	1.5883	\$560.83	\$197.91
SW IL COLLEGE #522	0.3983	\$20.11	0.3735	\$131.88	\$0.00
LATZER MEMORIAL LIBRARY	0.1602	\$8.09	0.1550	\$54.73	\$0.00
MADISON COUNTY	0.4371	\$22.09	0.3938	\$139.03	\$36.01
SALINE ROAD & BRIDGE	0.2292	\$11.57	0.2078	\$73.37	\$1.06
HIGHLAND CU #5	4.4414	\$224.29	4.4352	\$1,566.07	\$45.84
SALINE TOWNSHIP	0.0539	\$2.72	0.0484	\$17.09	\$2.01

2024 TOTAL TAX

\$2,543.00

2024 TAXES PAID

\$1,271.50

2024 TOTAL TAX DUE

\$1,271.50

02-2-18-31-00-000-043.

REHBERGER HOLDINGS LLC

1147 W OHIO ST STE 204

CHICAGO IL 60642-

DUPLICATE BILL

18899





# CITY OF HIGHLAND

To: Chris Conrad, City Manager  
From: Mallord Hubbard, Director of Economic Development  
CC: Mayor and City Council  
Date: November 25, 2025  
Re: Development Agreement with Aldi Inc.

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RECOMMENDATION: It is the Staff recommendation that Council approve the attached Tax Increment Financing Development Agreement with terms detailed below.

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DISCUSSION: Aldi Inc. is proposing to purchase and renovate the property at 12443 & 12449 State Route 143. The project location falls within the Tax Increment Financing District #3, and is eligible for incentives including future property tax rebates generated from the project in order to offset expenses for site improvements necessary for the project to advance.

Aldi Inc. is proposing to acquire the property, make substantial site improvements and construct a store totaling \$6,591,000 in project costs. The Development Agreement would rebate 50% of the increment of property taxes generated as a result of the project's completion, for 10 years. The City will provide sanitary sewer and construct a public road with access from Cally Lane to support a second entrance for the Aldi development and future development of the parcel bordering to the north. Current estimates for the sanitary sewer and construction of road totals \$783,104; this expense will be incorporated into the maximum future reimbursement Aldi will receive during the term of the Agreement.

The maximum incentives the project would be eligible for is \$1,451,281, or 20% of the projects costs. The property tax rebate is estimated to be \$61,722 per year for a period of 10 years.

**Note: Reimbursement estimates are based solely on projections provided by developer and are **estimates only**. Actual reimbursements will be based on property tax documents submitted with future requests for reimbursement.**



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**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE APPROVING AND AUTHORIZING EXECUTION OF A  
DEVELOPMENT AGREEMENT FOR A PROJECT IN TIF NUMBER THREE  
PROJECT AREA, WITH ALDI INC., AND OTHER ACTIONS RELATED THERETO**

**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 has authority to reimburse expenses for economic development pursuant to 65 ILCS 5/8-1-2.5, which states, in pertinent part:

Sec. 8-1-2.5. Expenses for economic development. The corporate authorities may appropriate and expend funds for economic development purposes, including, without limitation, the making of grants to any other governmental entity or commercial enterprise that are deemed necessary or desirable for the promotion of economic development within the municipality;

and

**WHEREAS**, City has determined Aldi Inc. (“Developer”) has presented to City a proposal for redevelopment of:

PIN#: 02-1-18-29-17-301-003.001

Address: 12443 State Route 143, Highland, IL 62249

and

PIN#: 02-1-18-29-17-301-003

Address: 12449 State Route 143, Highland, IL 62249

(hereinafter collectively referred to as “Property”); and

**WHEREAS**, Developer has proposed to remodel and develop the Property, with estimated costs as follows:

1. Architectural & Engineering Fees - \$150,000.00
2. Legal & Other Professional Fees – \$65,000.00
3. Purchase Land - \$695,000.00
4. Demolition Cost – \$61,275.00
5. Site Improvements – \$1,254,006.00
6. Construction of new building(s) - \$3,741,000.00
7. Other: Route 143 left turn expansion into site per IDOT – \$100,000.00
8. Other: Equipment - \$1,265,000.00



Total: \$7,331,281.00  
(See **Exhibit A**; hereinafter "Project"); and

**WHEREAS**, Developer's Project will enable Developer to create opportunities for additional employment; and

**WHEREAS**, Developer's Project will require Developer to incur certain costs that will be eligible for reimbursement from City pursuant to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, Developer has informed City, and City hereby specifically finds, that without the financial support that may be provided to reimburse some of the Project costs, the Project is not financially feasible and the Project will not move forward; and

**WHEREAS**, Developer has agreed to complete the Project, including construction, renovations and improvements, in accordance with an Economic Development Agreement ("Agreement"), and all terms and conditions stated therein (See **Exhibit A**); and

**WHEREAS**, City agrees to provide assistance to the Developer according to 65 ILCS 8-1-2.5, broken down as follows:

- a. Total Estimated Costs: \$7,331,281.00.
- b. The City will close on the acquisition of the land which contains the sanitary sewer and new public road described below no later than the date which is ten (10) business days prior to Developer closing on its purchase of the Property. Such parcel of land is referred to herein as the "**ROW Parcel**" and is legally described on **Exhibit C** of the Development Agreement, attached hereto. Developer shall provide the City with at least 30 days prior written notice of its intended closing date. If the City fails to timely close on the acquisition of such right of way parcel, then Developer may terminate this Agreement by delivering written notice thereof to City and Developer shall not have any obligations or liability under this Agreement.
- c. The City will provide sanitary sewer and construct a public road with access from Cally Lane to support a second entrance for the Aldi development and future development of the parcel bordering to the north (collectively, the "**City Work**"). The term City Work expressly includes dedicating such road to the public and the applicable governmental authorities accepting such road as a public right of way. Improvements estimated to be \$783,104. The total expense of the construction shall count against the eligible maximum reimbursement amount. The City shall be obligated to commence, at City's sole cost and expense, the City Work (subject to force majeure) within sixty (60) days after Developer commencing site work on the Property. The City shall, at City's sole cost and expense, complete (subject to force majeure) the City Work no later than ninety (90) days after Developer commences site work on the Property (the "**City Work Deadline**"). Developer shall provide advance written notice to the City of the date that Developer intends to commence its site work on the Property. In no event shall the City be obligated to commence or



complete the City Work prior to the Developer commencing its site work at the Property.

- d. The City will rebate 50% of the incremental EAV of the property taxes for up to ten (10) years (commencing after the first full tax year following the substantial completion of the Project) or until the maximum funding amount is reached in combination with any other City provided funding assistance:
  - 1) PARCEL ID: 02-1-18-29-17-301-003; 02-1-18-29-17-301-003.001
    - a. The present base EAV for assessment year 2024 is \$89,390.00.
    - b. The estimated EAV after redevelopment is \$1,758,000.00.
    - c. The estimated property tax reimbursement is \$61,722.00 annually for up to ten (10) years, commencing after the first full tax year following the substantial completion of the Project.
- e. The City shall, no later than the date which is ten (10) business days prior to Developer closing on its purchase of the Property, deliver to Developer an irrevocable standby letter of credit in the amount equal to 110% of the estimated cost to perform the City Work. Such letter of credit shall be subject to Developer's approval, and the letter of credit as approved by Developer is referred to herein as the "**Letter of Credit**". Developer shall provide the City with at least 30 days prior written notice of its intended closing date. If the City fails to timely provide the Letter of Credit, then Developer may terminate this Agreement by delivering written notice thereof to City and Developer shall not have any obligations or liability under this Agreement.
- f. The City shall, no later than the date which is ten (10) business days prior to Developer closing on its purchase of the Property, enter into and record an easement agreement against the ROW Parcel for the benefit of the Property, which easement provides for an access easement and a temporary construction easement for Developer to perform the Incomplete City Work in accordance with the provisions of this Agreement. Such easement agreement shall be in form and substance reasonably acceptable to Developer (such easement agreement, as approved by Developer, the "**Easement Agreement**"). Developer shall provide the City with at least 30 days prior written notice of its intended closing date. If the City fails to timely record the Easement Agreement, then Developer may terminate this Agreement by delivering written notice thereof to City and Developer shall not have any obligations or liability under this Agreement.
- g. If the City fails to complete the City Work by the City Work Deadline, then Developer may, at its option, upon giving the City written notice (the "**Performance Notice**"), elect to perform the portion of the City Work that is incomplete and/or improperly performed (any such work, the "**Incomplete City Work**"). In the event Developer elects to complete any or all of the City Work on the City's behalf, Developer shall be entitled to: (i) enter upon the ROW Parcel for the purpose of performing the Incomplete City Work, which right shall expire and terminate upon the completion of the Incomplete City Work; and (ii) disbursements of funds from the



Letter of Credit as Developer incurs such costs to perform the Incomplete City Work. In order to draw funds from the Letter of Credit, Developer shall follow the procedures set forth in the Letter of Credit.

- h. If Developer elects to complete the Incomplete City Work in accordance with the foregoing provisions, then Developer shall complete such work in accordance with the approved plans. If Developer's actual cost of completing the Incomplete City Work exceeds the amount of the funds Developer is able to draw from the Letter of Credit, then the City shall immediately pay such deficiency to Developer. In addition, if Developer elects to complete the Incomplete City Work, then Developer shall be deemed to have been automatically granted a temporary construction easement over such portions of the ROW Parcel as is necessary to complete the Incomplete City Work.
- i. If excess funds remain available to draw upon the Letter of Credit after payment of all of the costs to complete the City Work, then the City shall be entitled to any remaining funds available pursuant to the Letter of Credit.

(See **Exhibit A**); and

**WHEREAS**, City desires to authorize the execution of said Economic Development Agreement by and between City and Developer in substantially the form attached hereto as **Exhibit A**; and

**WHEREAS**, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to authorize the Mayor and/or City Manager to execute the Economic Development Agreement between City and Developer (*see* **Exhibit A**).

**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.

*Section 2.* The City of Highland hereby makes the following findings:

- a. Developer's Project is expected to create job opportunities within City.
- b. Developer's Project will serve to further the development of adjacent areas.
- c. Developer's Project will strengthen the retail commercial sector of City.
- d. Developer's Project will enhance the tax base of City.
- e. The Economic Development Agreement is made in the best interests of public health, safety, general welfare and economic welfare of City.

*Section 3.* The Economic Development Agreement by and between City and Developer, attached hereto as **Exhibit A**, is approved.



*Section 4.* The Mayor and/or City Manager is authorized and directed to execute the Economic Development Agreement with Developer (**Exhibit A**).

*Section 5.* This ordinance shall be effective upon its passage, approval, and publication in pamphlet form in accordance with Illinois 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 \_\_\_\_\_, 2025, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

NOES:

APPROVED:

---

Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois



## **DEVELOPMENT AGREEMENT**

This Development Agreement ("Agreement") is entered into by and between the City of Highland, an Illinois Municipal Corporation ("City") and Aldi Inc., an Illinois corporation ("Developer"). City and Developer may hereinafter be referred to as "Parties," or individually as "Party." This Agreement will become effective when signed by both Parties, and when approved by the corporate authorities of the City (the "Effective Date"):

### **PREAMBLE**

**WHEREAS**, City is an Illinois municipal corporation pursuant to the laws and constitution of the State of Illinois with general powers as a unit of local government within its corporate limits; and

**WHEREAS**, Developer is considering the development of:

PIN#: 02-1-18-29-17-301-003.001

Address: 12443 State Route 143, Highland, IL 62249

and

PIN#: 02-1-18-29-17-301-003

Address: 12449 State Route 143, Highland, IL 62249

(hereinafter collectively referred to as "Property"); and

**WHEREAS**, Developer has submitted a "City of Highland – Business Assistance Application" (*See Exhibit A*); and

**WHEREAS**, Developer proposes to develop the Property; and

**WHEREAS**, City wishes to encourage Developer to develop the Property, and assist Developer with costs, including (all estimates):

1. Architectural & Engineering Fees
  2. Legal & Other Professional Fees
  3. Purchase Land
  4. Demolition Cost
  5. Site Improvements
  6. Construction of new building(s)
  7. Other: Route 143 left turn expansion into site per IDOT
  8. Other: Equipment
- Total: \$7,331,281.00

(*See Exhibit A*; hereinafter "Project"); and



**WHEREAS**, City and Developer agree the costs provided by Developer to City for the Project are estimates (*See Exhibit A*), and only actual costs of the Project that qualify for City Economic Development incentives may be paid to Developer by City, and as stated herein; and

**WHEREAS**, the Property is located within the corporate boundaries of City, and within the City's TIF #3 District; and

**WHEREAS**, because the Property is located in City, the Project is eligible for reimbursement of certain expenditures related to the improvement and utilization of the Property pursuant to 65 ILCS 5/8-1-2.5; and

**WHEREAS**, in order to ensure the Project is constructed in a manner consistent with City's applicable ordinances and regulations, City and Developer deem it in their mutual interests to enter into this Agreement with regard to any conditions or other factors affecting the health, safety, general welfare, and economic welfare of City residents and users of the Property; and

**WHEREAS**, the Project at the Property will enhance property values, improve exterior aesthetics, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents; and

**WHEREAS**, City has determined the Project is consistent with the objectives of the City's Comprehensive Plan, and it is in the best interest of City to promote renovation, rehabilitation and expansion of the Property, and help facilitate development in City's TIF #3 District, through the use of City funds pursuant to 65 ILCS 8-1-2.5.

**NOW, THEREFORE**, in consideration of the premises and agreements set forth below, the Parties, for and in consideration of the representations relative to the proposed improvements to the Property by the Developer, hereby agree as follows:

**Section 1. Incorporation of Recitals.** The Parties agree that all of the recitals contained in the Preambles to this Agreement are true and correct, and said recitals are hereby incorporated into the Agreement as though they were fully set forth in this Section 1.

**Section 2. Obligation of the Developer.** Upon the approval by City of the Agreement and the satisfaction of the Project Conditions (defined below), Developer shall proceed with the Project as described above. Notwithstanding any provision of this Agreement to the contrary, the City acknowledges that the Developer is not the current owner of the Property and Developer's obligations under this Agreement are entirely conditioned upon Developer closing on the purchase of the Property. If Developer does not close on the purchase of the Property for any reason whatsoever, then Developer may terminate this Agreement by delivering written notice thereof to the City and Developer shall be released of all obligations under this Agreement. Any extension of time permitted for Developer to substantially complete the Project pursuant to the Agreement shall be agreed to in writing by both Parties. Specifically, Developer agrees as follows:

1. Developer will complete the Project, including construction, renovation and improvements, in accordance with this Agreement, and the drawings and site plans



shall be submitted to City for review. This includes any renovations which may be needed for both the interior and exterior construction and improvements.

2. Developer will obtain all building and zoning permits in association with the Project, including permits for construction, repair, demolition, and/or renovation on the Property, consistent with the City's most recently adopted Building Code requirements. City building code officials will be available to respond promptly to whether any proposed change will require a permit so that Developer can move forward with said work in a timely manner.
3. City shall be entitled to a comprehensive inspection of the Property for the purpose of identifying potential fire safety, electric, plumbing and general building safety concerns to ensure the health, safety and welfare of the general public. City Fire and Building Inspection staff can assist Developer in prioritizing any list of concerns.
4. Developer is fully responsible for identifying and mitigating any building-related concerns with regard to asbestos, lead paint, mold, and/or any other toxic or hazardous products and materials in the building, to the extent required by applicable law.
5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances not specifically waived by this Agreement shall remain in full force and effect.
6. Developer shall be obligated to tell any buyer that this agreement applies to any subsequent owners, heirs, assigns, etc. that this agreement applies to them as well.
7. The Developer covenants and agrees to pay all fees, fines, utility bills and taxes when due to the City, State of Illinois, federal government and all taxing districts having the Subject Property within their jurisdiction, including but not limited to all real estate taxes.
8. The Developer covenants and agrees to cause its general contractor to pay prevailing wages pursuant to the *Illinois Prevailing Wage Act* (820 ILCS 30/1 *et seq.*) to the extent as may be required by law.
9. The Developer hereby represents and warrants that the Developer has full corporate power to execute and deliver and perform the terms, duties and obligations of this Agreement and all of the foregoing has been duly and validly authorized by all necessary corporate proceedings. This Agreement constitutes the legal, valid and binding obligation of the Developer, enforceable in accordance with its terms.
10. For purposes of this Agreement, Redevelopment Project Costs shall mean and include all costs and expenses as defined as "redevelopment project costs" in Section 11-74.4-3(q) of the TIF Act.



11. The Developer hereby agrees not to contest the property taxes for the Property for ten (10) years from the date the occupancy permit is issued. Should Developer sell the Property, or otherwise convey the Property, the subsequent owner shall be made aware of this stipulation and will agree to this stipulation as consideration for any sale or conveyance or any kind.
12. Developer shall be responsible for the substantial completion of the Project within twenty-four (24) months after satisfaction of all the Project Conditions (defined below), subject to force majeure. For purposes of this Agreement, the term substantial completion of the Project shall mean Developer completes construction of the Project and opens for business to the public for one day. The term “**Project Conditions**” collectively means the following: (i) the City closes on its acquisition of the ROW Parcel (defined below) in accordance with Section 3(b) below, (ii) Developer closes on its purchase of the Property, (iii) the City’s completion of the City Work (defined below) in accordance with the requirements of this Agreement, and (iv) Developer’s receipt of all applicable permits and approvals for the Project (including, without limitation, all IDOT permits and approvals). *See* map of property for road attached hereto as **Exhibit B**. Failure of Developer to substantially complete the Project in accordance with the provisions of this Section 12 shall result in Developer being in breach of this Agreement and, if the City was obligated to commence the City Work pursuant to subsection (c) of Section 3 below, Developer reimbursing City for seventy-five (75%) percent of the costs associated with the City performing the City Work. The date of completion for Developer shall be subject to amendment, pursuant to the written approval of both parties.

**Section 3. Obligation of the City.** The City agrees to provide assistance to the Developer for up to ten (10) years, commencing after the first full tax year following the substantial completion of the Project. The total dollar amount of economic incentives shall not exceed 20% of the total City approved eligible project costs with a maximum of \$1,466,256.00. This maximum is calculated based on 20% of the estimated City approved eligible project costs in the Developer application. Funding assistance is broken down as follows:

- a. Total Estimated Costs: \$7,331,281.00.
- b. The City will close on the acquisition of the land which contains the sanitary sewer and new public road described below no later than the date which is ten (10) business days prior to Developer closing on its purchase of the Property. Such parcel of land is referred to herein as the “**ROW Parcel**” and is legally described on **Exhibit C**, attached hereto. Developer shall provide the City with at least 30 days prior written notice of its intended closing date. If the City fails to timely close on the acquisition of such right of way parcel, then Developer may terminate this Agreement by delivering written notice thereof to City and Developer shall not have any obligations or liability under this Agreement.
- c. The City will provide sanitary sewer and construct a public road with access from Cally Lane to support a second entrance for the Aldi development and future development of the parcel bordering to the north (collectively, the “**City Work**”). The term City Work



expressly includes dedicating such road to the public and the applicable governmental authorities accepting such road as a public right of way. Improvements estimated to be \$783,104. The total expense of the construction shall count against the eligible maximum reimbursement amount. The City shall be obligated to commence, at City's sole cost and expense, the City Work (subject to force majeure) within sixty (60) days after Developer commencing site work on the Property. The City shall, at City's sole cost and expense, complete (subject to force majeure) the City Work no later than ninety (90) days after Developer commences site work on the Property (the "**City Work Deadline**").

Developer shall provide advance written notice to the City of the date that Developer intends to commence its site work on the Property. In no event shall the City be obligated to commence or complete the City Work prior to the Developer commencing its site work at the Property.

- d. The City will rebate 50% of the incremental EAV of the property taxes for up to ten (10) years (commencing after the first full tax year following the substantial completion of the Project) or until the maximum funding amount is reached in combination with any other City provided funding assistance:

- 1) PARCEL ID: 02-1-18-29-17-301-003; 02-1-18-29-17-301-003.001

- a. The present base EAV for assessment year 2024 is \$89,390.00.

- b. The estimated EAV after redevelopment is \$1,758,000.00.

- c. The estimated property tax reimbursement is \$61,722.00 annually for up to ten (10) years, commencing after the first full tax year following the substantial completion of the Project.

- e. The City shall, no later than the date which is ten (10) business days prior to Developer closing on its purchase of the Property, deliver to Developer an irrevocable standby letter of credit in the amount equal to 110% of the estimated cost to perform the City Work. Such letter of credit shall be subject to Developer's approval, and the letter of credit as approved by Developer is referred to herein as the "**Letter of Credit**". Developer shall provide the City with at least 30 days prior written notice of its intended closing date. If the City fails to timely provide the Letter of Credit, then Developer may terminate this Agreement by delivering written notice thereof to City and Developer shall not have any obligations or liability under this Agreement.

- f. The City shall, no later than the date which is ten (10) business days prior to Developer closing on its purchase of the Property, enter into and record an easement agreement against the ROW Parcel for the benefit of the Property, which easement provides for an access easement and a temporary construction easement for Developer to perform the Incomplete City Work in accordance with the provisions of this Agreement. Such easement agreement shall be in form and substance reasonably acceptable to Developer (such easement agreement, as approved by Developer, the "**Easement Agreement**"). Developer shall provide the City with at least 30 days prior written notice of its intended closing date. If the City fails to timely record the Easement Agreement, then Developer may terminate this Agreement by delivering written notice thereof to City and Developer shall not have any obligations or liability under this Agreement.



- g. If the City fails to complete the City Work by the City Work Deadline, then Developer may, at its option, upon giving the City written notice (the “**Performance Notice**”), elect to perform the portion of the City Work that is incomplete and/or improperly performed (any such work, the “**Incomplete City Work**”). In the event Developer elects to complete any or all of the City Work on the City’s behalf, Developer shall be entitled to:
  - (i) enter upon the ROW Parcel for the purpose of performing the Incomplete City Work, which right shall expire and terminate upon the completion of the Incomplete City Work;
  - and (ii) disbursements of funds from the Letter of Credit as Developer incurs such costs to perform the Incomplete City Work. In order to draw funds from the Letter of Credit, Developer shall follow the procedures set forth in the Letter of Credit.
- h. If Developer elects to complete the Incomplete City Work in accordance with the foregoing provisions, then Developer shall complete such work in accordance with the approved plans. If Developer’s actual cost of completing the Incomplete City Work exceeds the amount of the funds Developer is able to draw from the Letter of Credit, then the City shall immediately pay such deficiency to Developer. In addition, if Developer elects to complete the Incomplete City Work, then Developer shall be deemed to have been automatically granted a temporary construction easement over such portions of the ROW Parcel as is necessary to complete the Incomplete City Work.
- i. If excess funds remain available to draw upon the Letter of Credit after payment of all of the costs to complete the City Work, then the City shall be entitled to any remaining funds available pursuant to the Letter of Credit.

City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement.

**CITY'S OBLIGATION TO REIMBURSE DEVELOPER UNDER THIS AGREEMENT IS A LIMITED OBLIGATION PAYABLE SOLELY FROM THE CITY'S PORTION OF THE TAXES GENERATED BY TIF #3 AND DEPOSITED IN CITY'S FUNDS FROM TIME TO TIME AND SHALL NOT BE A GENERAL OBLIGATION OF CITY OR SECURED BY THE FULL FAITH AND CREDIT OF CITY.**

City's obligations to Developer pursuant to the Agreement shall terminate upon the occurrence of any of the following (such termination to only occur if Developer has failed to cure within 60 days after receipt of written notice from City of any of the following):

- a. Voluntary or involuntary bankruptcy of Developer;
- b. After initially opening for business at the Property, Developer fails to operate for 180 or more consecutive days, other than as a result of force majeure, alterations/remodeling/renovation of the Property, casualty, condemnation or other circumstance beyond Developer’s reasonable control.



- c. After initially opening for business at the Property, substantial change in the nature of the business at the Property causing a substantial reduction in future property tax revenue payable during the time period that Developer receives economic incentives pursuant to this Agreement without the City's written approval;
- d. To protect City's reputation and ability to transact business, if Developer's interest in the Property (or a change of ownership of more than 50% of the shares of stock in the corporation, or a change in the membership of more than 50% of the LLC) changes without City's written approval and the sale or transfer results in an UNDESIRABLE party obtaining an interest in the Property. This clause can only be exercised if the sale or transfer of ownership/membership includes "UNDESIRABLE" parties that could have a demonstrable, public, and material impact on the business and reputation of the city.

Undesirable examples include new ownership that are:

- 1. Felons;
- 2. Terrorists;
- 3. Former, current, or past Illinois public political figures;
- 4. Litigants against the City;
- 5. Individuals the city has taken legal action against in the preceding 5 years.

City shall have the right, effective upon 60 days' prior written to Developer, to terminate this Agreement as City's sole and exclusive remedy in connection with the occurrence of any of the items in subsections (a) through (d) immediately above (but subject to the provisions of Section 8 below in connection with the occurrence of (a) or (d) prior to the substantial completion of the Project); provided, however, if Developer cures the same within such 60-day period, then City's termination shall be null and void. Upon City's exercise of such termination right, neither party shall have further liability or obligation for any matter thereafter arising. In the event such termination occurs, then Developer shall not be required to return any benefits received under this Agreement prior to the effective date of such termination.

Notwithstanding any provision of this Agreement to the contrary, this Agreement shall automatically terminate on the day following the date that Developer has received all permissible economic incentives, in accordance with the foregoing provisions of this Section 3, and the City and Developer shall each be released of any obligations under this Agreement.

**Section 4. Indemnification.** Developer shall indemnify and hold harmless City, its agents, officers, lawyers, and employees against all injuries, deaths, losses, damages, claims, suits, liabilities, judgments, costs and expenses (including any liabilities, judgments, costs and expenses and attorneys' fees) which may arise directly or indirectly from third party claims with respect to: (i) the failure of Developer or any contractor, subcontractor or agent or employee thereof to timely pay any contractor, subcontractor, laborer or material man; (ii) any default or breach of the terms of this Agreement by Developer; (iii) any negligence, or reckless or willful misconduct of Developer or any contractor, subcontractor or agent or employee thereof working on the Project; and (iv) any claim, brought by Developer's



employees, agents, officers, directors, members, partners, shareholders, licensees, contractors, and/or subcontractors against City arising in any way from this Agreement or the Project; provided, however, the foregoing indemnity shall expressly exclude any entity challenging this Agreement or any economic benefits provided to Developer. Developer shall, at its own cost and expense, appear, defend and pay all charges of attorneys, costs and other expenses arising therefrom or incurred in connection therewith. If any judgment shall be rendered against City, its agents, officers, officials, lawyers, or employees in any such action, Developer shall, at its expense, satisfy and discharge the same. This paragraph shall not apply, and Developer shall have no obligation whatsoever, with respect to any willful misconduct on the part of City or any of its officers, agents, employees or contractors. According to Illinois law, City has statutory tort immunity.

In no way limiting the foregoing, Developer shall also indemnify and hold harmless City, its agents, officers and employees against all damages, claims, suits, liabilities, judgments, fines, penalties, costs and expenses (including attorneys' fees) which may arise directly or indirectly from any violation of the Illinois Prevailing wage Act, 820 ILCS 130/0.01 *et. seq.*, in connection with the Project.

**Section 5. Default and Remedies.** Except as otherwise provided in this Agreement, in the event of any default in or breach of any term or conditions of this Agreement by either Party or any successor or assign, the defaulting or breaching Party (or successor or assign) shall, upon written notice from the other Party, proceed immediately to cure or remedy such default or breach as follows: (a) in the event of a nonmonetary default, within thirty (30) days after receipt of notice, commence to cure or remedy such default, and (b) in the event of a monetary default, within ten (10) days after receipt of notice, commence to cure or remedy such default. In case such cure or remedy is not taken or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to cure and remedy such default or breach, including without limitation proceedings to compel specific performance by the defaulting or breaching Party. If either Party shall prevail in any court proceeding to enforce any term, covenant or condition hereof, the non-prevailing Party shall reimburse the prevailing Party its costs and reasonable attorneys' fees on account of such proceeding.

**Section 6. Assignment.** This Agreement may not be assigned by Developer without prior written approval of City; provided, however, Developer has the right, without City's consent, to assign this Agreement: (i) to a parent, subsidiary or other affiliate of Developer; (ii) to a corporation or other entity with which it may merge or consolidate; or (iii) in connection with the sale of all or substantially all of Developer's assets.

**Section 7. Partial Invalidity.** If any section, subsection, term or provision of this Agreement or the application thereof to any Party or circumstance shall, to any extent, be invalid or unenforceable, the remainder of said section subsection, term or provision of this Agreement or the application of the same to parties or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby.



**Section 8. Termination of Agreement.** Developer may opt out of this Agreement following prior written notice of at least sixty (60) days. If Developer opts out of this Agreement prior to substantial completion of the Project in accordance with subsection 12 of Section 2 above for a reason other than a breach of this Agreement by the City, Developer shall return all monies paid by City to Developer pursuant to this Agreement within sixty (60) days of notification of opting out; provided, however, Developer shall not be liable for any funds expended by City in connection with the City Work, except to the extent expressly set forth in subsection 12 of Section 2 above. If Developer opts out of this Agreement after substantial completion of the Project in accordance with subsection 12 of Section 2 above, then neither party shall have further liability or obligation for any matter thereafter arising. In the event such Developer opt out occurs, then Developer shall not be required to return any benefits received under this Agreement prior to the effective date of such opt out. City reserves the right to opt out of this Agreement, with sixty (60) days' prior written notice to Developer, should Developer fail to substantially complete the Project in accordance with subsection 12 of Section 2 above. In the event City opts out of this Agreement pursuant to the immediately preceding sentence, Developer shall return any monies paid by City to Developer pursuant to this Agreement within sixty (60) days of notification of opting out; provided, however, Developer shall not be liable for any funds expended by City in connection with the City Work, except to the extent expressly set forth in subsection 12 of Section 2 above. Developer's failure to return such monies paid by City within sixty (60) days shall be deemed a breach of this Agreement by Developer, and City reserves all rights at law and equity to recover monies paid by City to Developer, including costs of collection (Court Costs, Attorneys' Fees, Interest at 9% per annum, any other costs associated with collection).

**Section 9. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties. No representation or covenant made by either Party shall be binding unless contained in this agreement or subsequent written amendments hereto agreed upon by both Parties.

**Section 10. Notices.** All notices, demands, requests, consents, approvals or other instruments required or permitted by this Agreement shall be in writing and shall be executed by the Party or an officer, agent or attorney of the Party, and shall be deemed to have been effective as of the date of actual delivery, if delivered personally, or as of the date of receipt if delivered by a nationally recognized overnight delivery service with signature required for delivery confirmation, or as of the date of receipt if mailed by registered or certified mail, return receipt requested, with postage prepaid, addressed as follows:

To the Developer:

Aldi Inc.  
Attn: Director of Real Estate  
475 Pearl Drive  
St. Peters, Missouri 63376

To the City:

Attention: City Manager  
City of Highland  
PO Box 218. 1115 Broadway  
Highland, IL 62249

**[Signatures on Following Pages]**



**CITY OF HIGHLAND, ILLINOIS:**

\_\_\_\_\_  
Chris Conrad, City Manager

\_\_\_\_\_  
Date

**ALDI INC.,**  
an Illinois corporation

By:\_\_\_\_\_  
Adam Kastl  
Group Director of Real Estate

\_\_\_\_\_  
Date



# City of Highland



## Business Assistance Application

\* \* \*

**\* Project name:**

Aldi Inc.

**\* Address of proposed project:**

12443 & 12449 State Route 143, Highland, IL 62249

**Applicant Information:**

**\* Company name:**

Aldi Inc

**\* Office phone:**

636-278-4700

**\* Company address:**

PO Box 8800

**\* Alternate phone:**

636-887-1103

**\* City, State, Zip code:**

O Fallon, MO 63366

**Fax:**

636-278-4773

**\* Contact person / title:**

Vern Wunnenberg Director of Real Estate

**\* Years in business:**

49

**\* Email:**

vern.wunnenberg@aldi.us

**\* Type of business**

- ☒ Corporation
- ☐ Partnership
- ☐ Sole Proprietor
- ☐ Trust
- ☐ LLC

\* \* \*

**Project costs:**



Architectural & Engineering Fees:

\$150,000

Legal & Other Professional Fees:

\$65,000

Cost of Marketing the Sites:

na

Purchase Land:

\$695,000

Purchase of Existing Facility:

na

Demolition Cost:

\$61,275

Site Improvements:

\$1,254,006

Rehab, remodel of existing building:

na

Construction of new building(s):

\$3,741,000

Contingency:

na

Working capital (Equity):

na

Other (Please specify):

\$100,000 Route 143 left turn expansion into site per IDOT. \$1,265,000 in equipment.

\* Total Project Costs:

\$7,331,281

\* Assistance requested:

\$1,451,281 Site and Route 143 left turn expansion

Current information:



\* Current annual gross sales:

na

\* Current annual taxable sales for sales tax:

na

\* Current number of full-time jobs (proof from IDES)

na

### Property tax:

\* Upload a copy of the most current property tax bill

No file chosen

\* Real Estate Taxes for the Year:

na

\* Parcel ID Number for each property within your development area:

Not known

\* Township

☒ Helvetia

☐ Saline

☐ Marine

\* Fair market value (or current appraisal value):

na

\* Taxable value:

na

\* Combination tax rate:

na

\* Total tax:

na

### Estimates after redevelopment:

Acreage or total square footage of the project area

3.20 acres

Square Footage of Building / Structures

19,631

Estimated Market Value after redevelopment

\$7,331,281

EAV after redevelopment (approx. 1/3 of Market Value)

\$2,419,323



Estimated Annual Gross Sales (Includes Labor)

Not known

Estimated Annual Taxable Sales for Sales Tax

Not known

Estimated Number of Newly Created Full Time Jobs

15-20

Type of jobs

☐ Clerical

☐ Production

☒ Sales & Service

Estimated Annual Salary for each newly created job

Not known

Estimated Number of Jobs Retained – Full Time

Not known

Please include a narrative that will address the following:

**1. Description of business / company**

Grocery Retail

**2. Project Description that includes: A. construction information that may include the number of square feet to be demolished and constructed, the number and square footage of units, parking, and the number of construction phases; B. evaluation of site or other constraints; C. benefit or service to the community**

A. Construction of a 19,631 square foot building with 90 parking spaces.

B. Site cost includes the demolition of two houses, work on Route 143, and correction of the sites slope.

C. Aldi will benefit and serve the citizens of Highland, IL by providing high quality groceries at a low cost.



3. A request for the City’s assistance with the project that specifies the type(s) of assistance needed and why it is needed

Help offset the site costs and IDOT road work on Route 143.

4. Construction start date and timeline for Project Completion

Q2 2026 start and Q4 store opening.

5. Applicant may need to also submit any additional information such as site plans, environmental studies, marketing studies, business plans, engineering or architectural drawings to be included for review and consideration

Currently working on final plans.

Certification of applicant:

The applicant certifies that it will comply with all the rules, regulations, and ordinances of the City of Highland. Applicant hereby certifies that all information contained above and in exhibits attached hereto is true to his/her best knowledge and belief and are submitted for the purpose of obtaining financial assistance from the City of Highland, Illinois. Additional cost, above the amount of deposit, incurred by the City for outside professional review or expertise will be the responsibility of the applicant.

\* Applicant signature

Vern Wunnenberg

\* Print name and title

Vern Wunnenberg

\* Date

05/12/2025

\* Print company name

Aldi Inc.

Format: MM/DD/YYYY



This application is submitted to the attention of Mallord Hubbard, Director of Economic Development

City of Highland

1115 Broadway, PO Box 218

Highland, IL 62249

(618) 654-9891

Submit











# Annual Financial Report and Financial Statements

Fiscal Year Ended April 30, 2025



City of Highland, Illinois

1115 Broadway, Highland, IL 62249

[www.highlandil.gov](http://www.highlandil.gov)



CITY OF HIGHLAND, ILLINOIS  
ANNUAL FINANCIAL REPORT AND FINANCIAL STATEMENTS  
APRIL 30, 2025



CITY OF HIGHLAND, ILLINOIS  
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**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

**CITY OF HIGHLAND, ILLINOIS**  
**Council/Manager - Form of Government**  
**April 30, 2025**

**MAYOR**  
Kevin B Hemann

**CITY MANAGER**  
Christopher Conrad

**CITY COUNCIL MEMBERS**

Garry Klaus  
Peg Bellm  
William Napper  
Sarah Sloan

**CITY CLERK**  
Barbara Bellm

**CITY TREASURER**  
Neill Nicolaides

**DEPARTMENT DIRECTORS**

Daniel Cook  
Reanna Ohren  
Jacklyn Heimburger  
Angela Kim  
Carole Widman  
Joe Gillespie  
Angela Imming  
Mallord Hubbard  
Laura Wilken  
Brad Koehnemann

Electric  
Finance  
Support Services  
Library  
Public Safety  
Public Works  
Technology & Innovation  
Economic Development  
Recreation & Events  
Parks & Natural Resources



**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

This section of the City of Highland's annual financial report presents discussion and analysis from City management regarding the City's financial performance during the fiscal year that ended on April 30, 2025 with comparative information for the fiscal year ended April 30, 2024.

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**FINANCIAL HIGHLIGHTS**

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- Total assets exceeded liabilities at the close of the fiscal year by approximately \$100.8 million (net position). Of this amount, the unrestricted amount of \$24.0 million may be used to meet the City's ongoing obligations to citizens and creditors.
- City-wide net position increased 7.1% during the fiscal year. Governmental activities increased 8.9% and a 4.6% increase occurred within enterprise activities.
- The City of Highland is compliant with the GASB 34 reporting model, which requires accounting for depreciation of fixed assets within governmental activities. Shown within the Statement of Net Position, the fixed assets year-end balance for fiscal year 2024 is \$96 million (net of depreciation). This is comprised of \$50.2 million for governmental activities plus \$45.8 million for business-type activities.
- Receipts of the traditional sales tax, shown within the "Intergovernmental" revenue line item, increased 3.8% during FY 2025.
- FY 2025 was the eighteenth full year of receipts from the 2006 Non-Home Rule Sales Tax Referendum. This 1% NHR sales tax was estimated to bring in an additional \$1.3 - \$1.5 million annually to the City for street projects. Receipts for the year equaled \$2.0 million. This revenue source is outperforming projections mainly because of the change in law after this tax was passed that started collecting sales tax on online purchases.
- FY 2025 was the sixth full year for the newly created Business Districts generating for FY 2025 \$1.7 million for eligible projects within these Districts.
- Building permit activity was better than estimated and the growth rate of the City's equalized assessed value (EAV, and 10.7% increase), which is an important component in property tax calculations, also continues to improve as developments continue and improvements are made to existing properties. Total EAV is seeing an increasing threat from unfavorable Board of Revenue decisions concerning our largest commercial properties which then places a heavier burden on our residential taxpayers.



**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

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**USING THIS ANNUAL REPORT**

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This annual report consists of a series of financial statements.

- The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances.
- For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most financially significant funds.
- The Enterprise fund statements display the results of the utility funds for each fiscal year.
- The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

**Reporting the City as a Whole –  
The Statement of Net Position and the Statement of Activities**

One of the most important questions asked about the City's finances is "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

**Reporting the City's Most Significant Funds -  
Fund Financial Statements**

Some funds are required to be established by State law and bond covenants. However, the City Council establishes many other funds to help it control and manage money for particular purposes (such as the bonds for Infrastructure Improvements) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

The City's three types of funds use different accounting approaches:

- *Governmental Funds* – Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow into and out of these funds and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations within exhibits #4 and #6 of the "Basic Financial Statements" section.



**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

- *Enterprise Funds* – Services for which the City charges customers for the full cost of the services it provides are generally reported in enterprise funds. These business-type activities, like the government-wide statements, provide both long- and short-term financial information. Business-type activities are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.
- *Fiduciary Funds* – The City has fiduciary responsibility for other assets that – because of trust arrangements – can be used only for the trust beneficiaries. The City is responsible for ensuring the assets reported in these funds are used for their intended purposes. All of the City's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the City's government-wide financial statements because the City cannot use these assets to finance its operations.

In the required supplemental information section, the City has provided detailed schedules of revenues, expenditures, and changes in fund balances for the required major funds. The capital projects funds that have been presented in prior years are not required and therefore have not been included. The City has also included information on its various pension plans in accordance with GASB statutes. In addition, detailed historical data can be found regarding tax levies, building permits, and property values. Information regarding miscellaneous statistics about the City of Highland are also included. The reports are intended to provide the user with information beyond the realm of the traditional auditing requirements.

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**CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

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

General information relating to the City of Highland may be found at [www.highlandil.gov](http://www.highlandil.gov).



**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

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**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

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The following table provides a comparison between the activities for FY 2025 and the activities for FY 2024 under the GASB Statement No. 34 model. The city-wide total for revenues increased \$1.6 million and expenditures increased \$1.6 million compared to the previous fiscal year. Governmental type revenues exceeded expenditures for the current and prior fiscal year. Business Type Revenues also exceeded expenditures for the current year as well. The surplus is utilized by the City of Highland to meet the City's fiscal policy in relation to reserves for operations, maintenance, and capital projects and any deficits are covered by surplus created in prior years.

**Changes in the City of Highland's Activities**  
**(in millions of dollars)**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Totals</b>	
	<b>Fiscal Year</b>		<b>Fiscal Year</b>		<b>Fiscal Year</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 4.3	\$ 5.1	\$ 27.0	\$ 25.6	\$ 31.3	\$ 30.7
Operating Grants and Contributions	0.1				0.1	0.0
Capital Grants and Contributions	1.4	0.8			1.4	0.8
General Revenues						
Property Taxes, General Purposes	4.9	4.7			4.9	4.7
Intergovernmental	10.3	10.4			10.3	10.4
Miscellaneous	2.2	2.2	0.6	0.4	2.8	2.6
Interfund Transfers					0.0	0.0
<b>Total Revenues</b>	<b>\$ 23.2</b>	<b>\$ 23.2</b>	<b>\$ 27.6</b>	<b>\$ 26.0</b>	<b>\$ 50.8</b>	<b>\$ 49.2</b>
<b>Expenditures</b>						
General Government	\$ 2.5	\$ 2.0			\$ 2.5	\$ 2.0
Public Safety	6.6	7.5			6.6	7.5
Highways and Streets	3.6	3.2			3.6	3.2
Culture and Recreation	3.6	3.5			3.6	3.5
Economic Development	0.8	0.7			0.8	0.7
Employer's Cont. to Retirement Fund	0.8	0.8			0.8	0.8
Interest on Long-Term Debt	0.5	0.5			0.5	0.5
Electric			\$ 18.4	\$ 17.2	18.4	17.2
Water			2.9	2.7	2.9	2.7
Sewer			2.2	2.2	2.2	2.2
Solid Waste			2.2	2.2	2.2	2.2
Interfund Transfer					0.0	0.0
<b>Total Expenditures</b>	<b>\$ 18.4</b>	<b>\$ 18.2</b>	<b>\$ 25.7</b>	<b>\$ 24.3</b>	<b>\$ 44.1</b>	<b>\$ 42.5</b>
<b>Change In Net Position</b>	<b>4.8</b>	<b>5.0</b>	<b>1.9</b>	<b>1.7</b>	<b>6.7</b>	<b>6.7</b>
<b>Beginning Net Position (restated)</b>	<b>53.6</b>	<b>48.6</b>	<b>40.5</b>	<b>38.8</b>	<b>94.1</b>	<b>87.4</b>
<b>Ending Net Position</b>	<b>\$ 58.4</b>	<b>\$ 53.6</b>	<b>\$ 42.4</b>	<b>\$ 40.5</b>	<b>\$ 100.8</b>	<b>\$ 94.1</b>

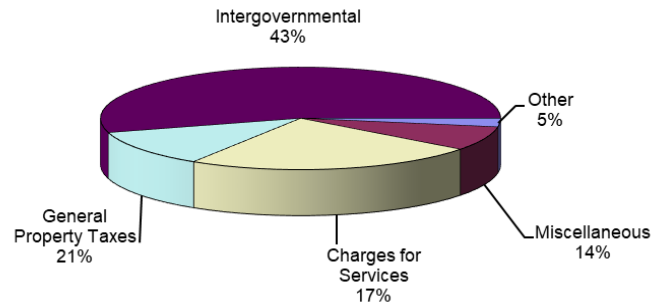


**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

**Governmental Activities**

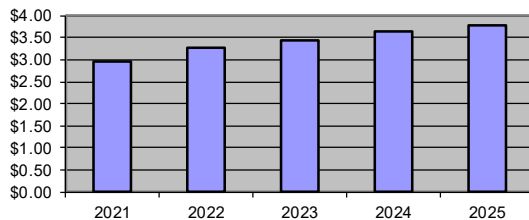
Governmental Activities include all funds except Business-Type Activities and the Police Pension Fiduciary Fund. Examples include the following: General Fund (which includes the Police Dept, Fire Dept, Building and Zoning, General Administration, and PW Admin / Street Dept. among others), Ambulance Fund, Parks and Recreation, and the various Library Funds.

**General Governmental Revenues FY 2025**

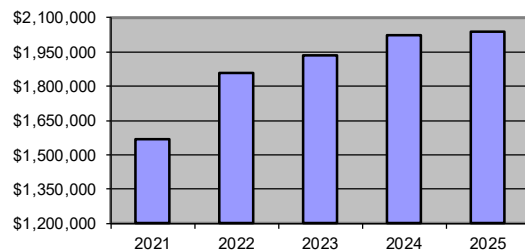


Intergovernmental revenues include revenues due to the City of Highland that pass through the State of Illinois. These include, but are not limited to, sales tax, income tax, and the simplified telecommunications tax. Corporate replacement tax, motor fuel tax, as well as fines and forfeitures are included within the “other” category. The “miscellaneous” category includes interest income. “Charges for Services” includes billings from the City’s Ambulance service and user fees from Parks & Recreation.

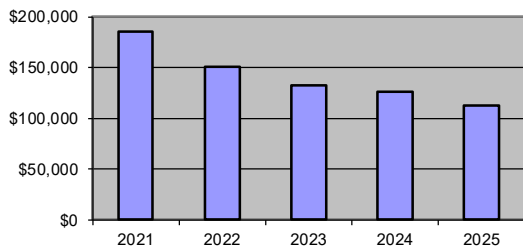
**Traditional 1% SALES TAX  
(shown in millions)**



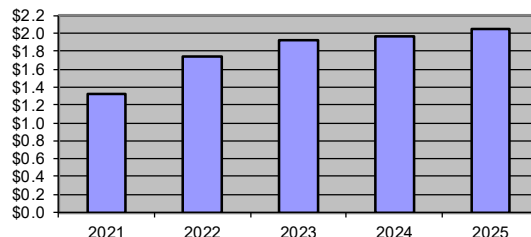
**Non Home Rule Sales Tax**



**Simplified Telecommunications Tax**



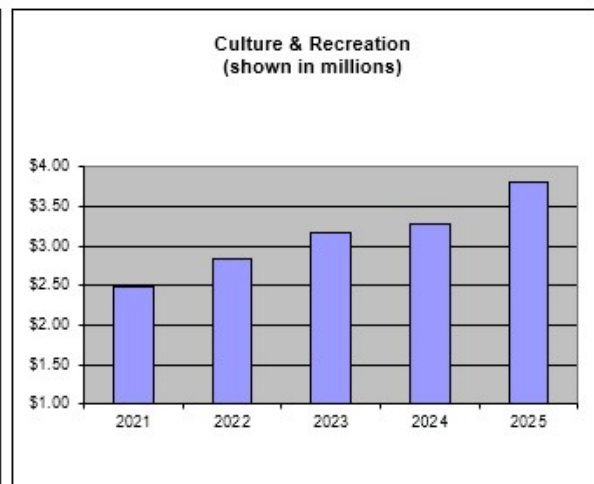
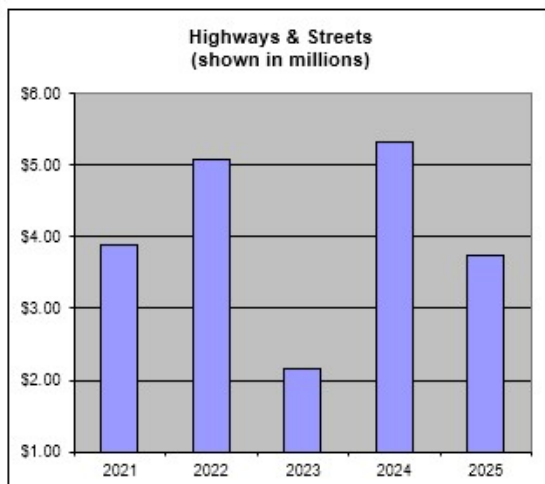
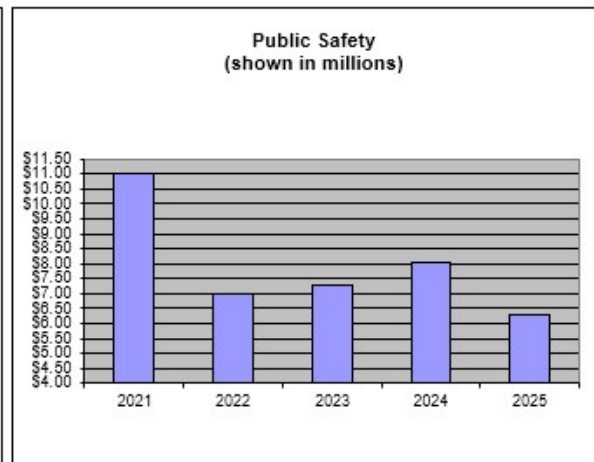
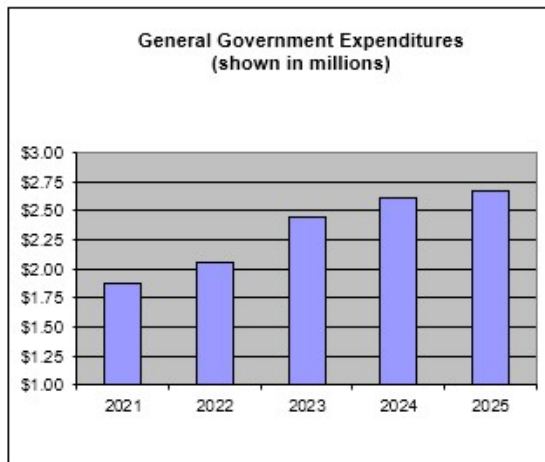
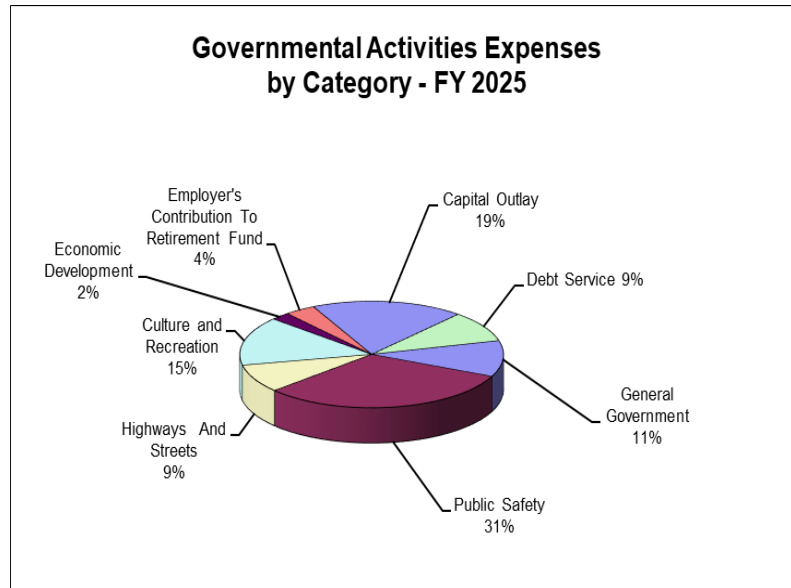
**State Income and Local Use Tax  
(shown in millions)**





**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

Expenditures of Governmental Activities are spread among a wide variety of functions. Among these are public safety functions of police, fire, and EMS. Also included are the activities of highways and streets as well as culture and recreation (parks & recreation / library). These areas are funded with the above mentioned revenues such as property taxes and intergovernmental revenues. The charts included on this page depict the governmental activities expense amounts for the various functions. The increase in public safety is due to the debt payment of the new Public Safety Facility and the downtown Fire Station renovations. Highways and Streets continues to grow as the City continues to make investment in our City streets.



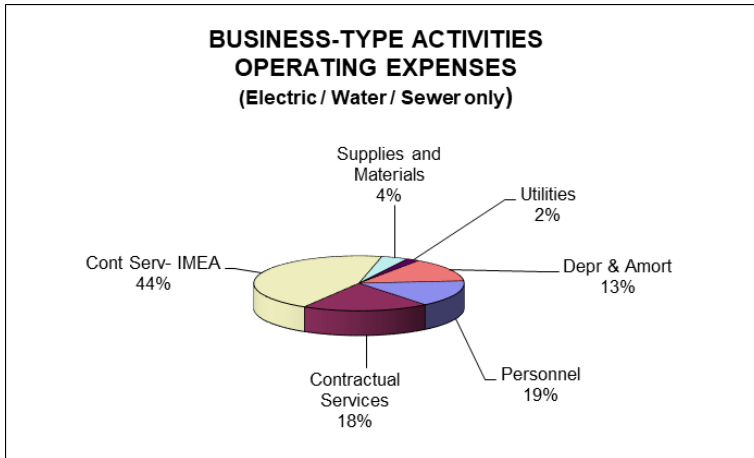


**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

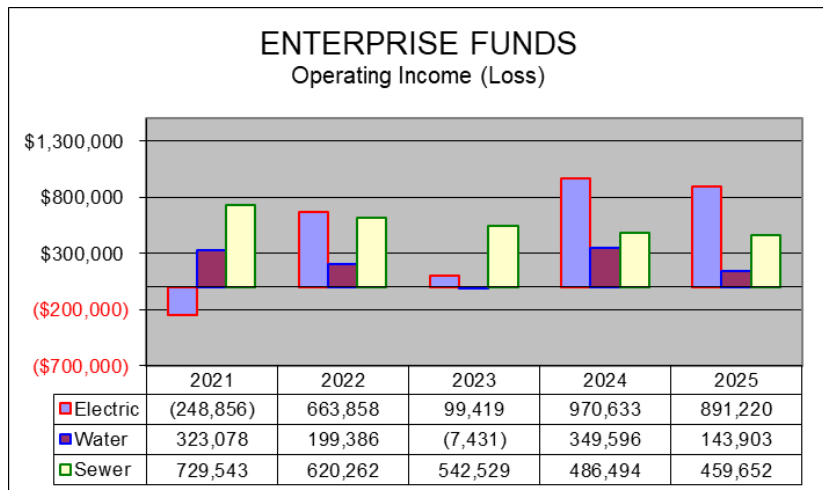
## Business-Type Activities

Business-type activities include revenues and expenditures related to the Electric, Water, Sewer, and Solid Waste funds. Business-type activities do not receive property or intergovernmental taxes. Each enterprise fund operates as an independent entity, relying solely on user fees for operations. The water and sewer funds had incremental rate increases over the past few years. The most

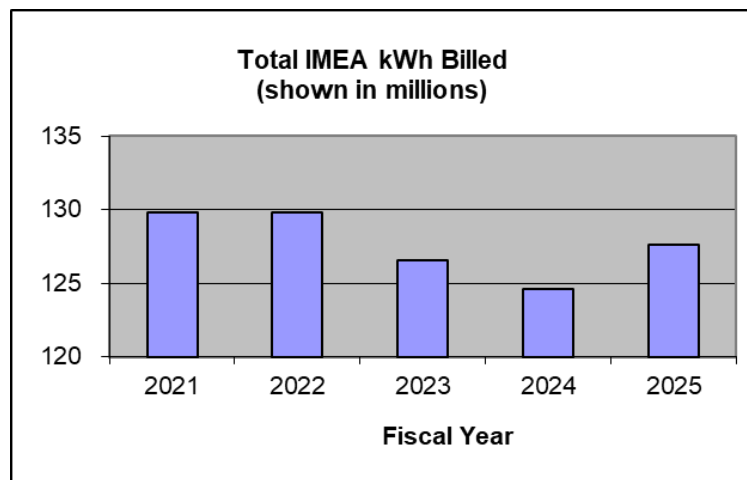
recent electrical rate increase was effective in April of 2023 and fiber rate increases will continue to be evaluated and implemented as needed. The electric fund also includes revenues billed and expenditures for installation of the new fiber infrastructure and operations.



Operational revenues for the electric (including fiber) increased by 7.0% while the operating expenses increased by 8.0%. These costs include depreciation which is not a budgetary item. The revenue over expenditures resulted in a positive operating income of \$891,220. The reason for the positive income is due to the rate increase and staff's ability to control operating expenditures.



The total kilowatt hours billed increased during Fiscal year 2025. The cost per kilowatt hour will again be used to determine if additional rate increases beyond the power cost adjustment are warranted in the upcoming year.





**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

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**STATUS OF CITY RESERVES**

---

The governmental funds reported a *combined* fund balance of \$29.8 million. The City implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, in a prior fiscal year. This created five new classifications for fund balance reporting including non-spendable, restricted, committed, assigned and unassigned. The classifications are important in determining the order of use for fund balances remaining at year end.

---

**CAPITAL ASSET AND DEBT ADMINISTRATION**

---

**Capital Assets**

At the end of FY 2025, the City had \$96.0 million (net of depreciation) invested in a range of capital assets that include equipment, building and structures, and infrastructure. Infrastructure is valued based on the composite cost. The straight-line depreciation method is used, with a salvage value always being zero. More detailed information about the City's capital assets can be found in Note 5 of the Notes to the Financial Statements.

**City of Highland's Capital Assets**  
**(net of depreciation, in millions of dollars)**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Totals</b>	
	<b>Fiscal Year 2025</b>	<b>2024</b>	<b>Fiscal Year 2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Land	\$ 9.8	\$ 9.7	\$ 2.6	\$ 2.6	\$ 12.4	\$ 12.3
Construction in Progress	0.4	0.8	0.3	0.3	0.7	1.1
Bldgs & Improvements	10.4	10.8	11.5	11.9	21.9	22.7
Other Improvements	8.0	7.0	6.5	6.9	14.5	13.9
Equipment	1.9	1.9	1.5	1.4	3.4	3.3
Infrastructure	19.7	19.8			19.7	19.8
Lines			20.6	20.8	20.6	20.8
Interconnect			2.8	3.0	2.8	3.0
<b>Totals</b>	<b>\$ 50.2</b>	<b>\$ 50.0</b>	<b>\$ 45.8</b>	<b>\$ 46.9</b>	<b>\$ 96.0</b>	<b>\$ 96.9</b>

The City of Highland transfers amounts between funds for the main purpose of saving for future capital expenditures. Each fund transfers excess funds at year-end to the City Property Replacement Fund where it remains, until needed, to be transferred back for eligible capital purchases. Transfers also exist among funds in order to allocate the general administrative expenses among the appropriate fund. For more information on these interfund transfers see Note 9 in the Notes to the Financial Statements.



**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

**Debt Administration**

The City of Highland only recently issued general obligation debt counting against its legal debt limit. Debt repayment is accomplished primarily with sales tax revenue and utility sales. The City of Highland's legal debt limit of \$14.2 million is available for general obligation debts. Total City debt per capita is approximately \$2,943. More detailed information about the City's debt can be located in Note 6 of the Notes to Financial Statements.

**City of Highland's Outstanding Debt**  
**(in millions of dollars)**

	<b>Governmental Activities Fiscal Year</b>		<b>Business-type Activities Fiscal Year</b>		<b>Totals</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Revenue Bonds	\$ 2.8	\$ 3.3	\$ 7.5	\$ 8.4	\$ 10.3	\$ 11.7
Debt Certificates Payable	8.7	9.2			8.7	9.2
Notes Payable	0.0	0.2	9.8	10.5	9.8	10.7
Lease Payable	0.6	0.6			0.6	0.6
<b>Totals</b>	<b>\$ 12.1</b>	<b>\$ 13.3</b>	<b>\$ 17.3</b>	<b>\$ 18.9</b>	<b>\$ 29.4</b>	<b>\$ 32.2</b>

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**CURRENT EVENTS AND NEXT YEAR'S BUDGET**

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The City of Highland has taken an aggressive approach towards managing the growth of the community as evidenced by the 10.7% growth in EAV between Levy years 2023 and 2024. The following is a brief description of some of the actions taken in FY '25, with a brief look ahead into FY '26.

The City operations have remained constant due mainly to solid reserves policies and our diverse revenue streams. Even with changes in revenue collections, both positive and negative, we have weathered the financial impacts brought upon us from inflationary pressures on operations while being able to maintain a solid financial position. Our overall revenues have stayed pretty steady with minor growth. We anticipate governmental revenues to remain relatively stagnant relative to inflation in the upcoming year. Inflation impacts on city activities, EAV growth and substantially rising health insurance costs are the largest threats to city finances and operations that we continue to foresee. Staff continue to adjust projects, purchases and operations as needed in order to continue to provide the level of services our citizens have come to expect from the City of Highland.

The Fiber-to-the-Premise (FTTP) continues to provide incredible value to our citizens in comparison to rates paid by those who do not have access to our service and are subject to monopoly pricing from private providers. The Public Works Department has continued with sewer trunk main and water main improvements which have proven valuable with reduced claims related to sewer backups, fewer water main breaks, as well as continued improvements to streets and alley ways. The Parks and Recreation department continues to improve their facilities

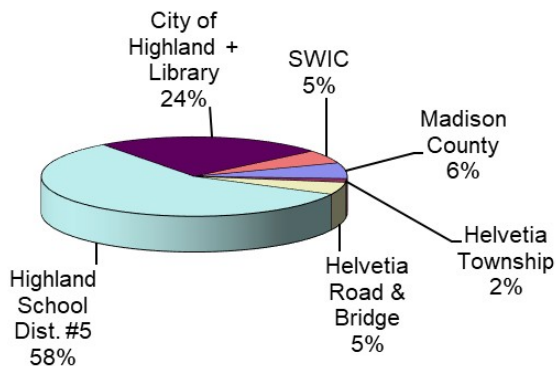


**CITY OF HIGHLAND, ILLINOIS**  
**April 30, 2025**  
**Management's Discussion & Analysis**

and parks with new playground equipment and completing deferred maintenance projects. Joint projects between the parks department and the water department for environmental and sustainability issues with Silver Lake continue and are necessary infrastructure projects for the long-term health of our water supply. Electrical system upgrades and maintenance operations are still being done to sustain the electrical systems reliability including aggressive vegetation management to reduce animal/varmint intrusion, and the upgrade and expanded use of the SCADA system.

Financial pressures continue in EMS due primarily to federal funding of Medicare and Medicaid will be an ongoing concern as we move forward. Changes in State laws may open an opportunity for the City to partner with surrounding communities in a consolidated district. This will be an issue that will continue to be monitored by staff with the primary objective to be preserving the highest possible service for our citizens.

Steps have been taken to improve daily operations and help the City become more efficient. The City uses various performance management tools for budgeting and trend analysis. The implementation of the Tyler Technologies ERP Municipal Management software platform which is intended and designed to assist staff in identifying and using the performance management tools and interpreting the data available to use for better decision making. We have also taken advantage of attrition among staff and supplementing with some contracted services to mitigate operational increases brought on by inflation across the city without impacting city services. While this is not a long-term solution, it has put the City in a solid position to weather the stagnating revenues relative to inflation we are seeing in our governmental revenues.



As of April 2025, the City's Equalized Assessed Value increased 10.73% to a total of \$276 million. The EAV is used in conjunction with the 2024 Property Tax Levy for the collection of property taxes during FY 2025-2026. The City of Highland's (including the Library portion) property tax rate for 2024 represents 24% of the total property tax rate in Helvetia Township (Saline Township is nearly identical). The City's portion of the total property tax rate for Highland residents has

remained relatively the same for the past few years. The City strives to maintain its property tax rate at the lowest amount possible while providing the highest quality of service.

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## CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

General information relating to the City of Highland may be found at [www.highlandil.gov](http://www.highlandil.gov).





ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON

## INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Highland  
Highland, IL 62249

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Highland, Illinois, as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Highland, Illinois' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Highland, Illinois, as of April 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Highland, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Highland, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Highland, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Highland, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as referred to in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the statistical section, as referred to in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



***Prior Period Partial Comparative Information***

The prior year partial comparative information has been derived from the City of Highland's 2024 financial statements, and in our report dated January 20, 2025, we expressed an unmodified opinion on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.



Scheffel Boyle  
Highland, IL  
December 5, 2025



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF NET POSITION

	PRIMARY GOVERNMENT						COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL		INDUSTRIAL DEVELOPMENT COMMISSION
ASSETS	APRIL 30,		APRIL 30,		APRIL 30,		
	2025	2024	2025	2024	2025	2024	2025
Current Assets:							
Cash and Investments	\$ 26,978,236	\$ 23,931,668	\$ 11,843,512	\$ 10,525,297	\$ 38,821,748	\$ 34,456,965	\$ 51,650
Receivables (Net, Where Applicable of Allowance for Uncollectibles):							
Property Taxes	5,186,498	4,799,006			5,186,498	4,799,006	
Replacement Tax Receivable	56,016	66,104			56,016	66,104	
Accounts Receivable	436,257	901,553	1,261,537	1,009,575	1,697,794	1,911,128	
Income Tax Receivable	432,484	443,693			432,484	443,693	
Sales Tax Receivable	1,259,608	1,173,457			1,259,608	1,173,457	
Unbilled Receivable			1,584,657	1,579,726	1,584,657	1,579,726	
Other	112,413	101,590	14,471	11,552	126,884	113,142	
Prepaid Expenses	279,770	282,758	270,453	232,794	550,223	515,552	
Restricted Assets:							
Cash and Investments	789,497	676,810	1,627,409	1,618,400	2,416,906	2,295,210	
Long-Term Assets:							
Capital Assets (Net of Accumulated Depreciation)	39,997,752	39,573,547	42,914,635	44,003,723	82,912,387	83,577,270	
Land	9,762,274	9,657,323	2,644,590	2,644,590	12,406,864	12,301,913	
Construction in Progress	437,809	753,960	234,224	303,321	672,033	1,057,281	
Right of Use Assets (Net of Accumulated Amortization)	746,762	843,314			746,762	843,314	
Total Assets	86,475,376	83,204,783	62,395,488	61,928,978	148,870,864	145,133,761	51,650
DEFERRED OUTFLOWS OF RESOURCES							
Related to OPEB	103,786	155,274	56,101	81,833	159,887	237,107	
Related to Pensions - IMRF and SLEP	2,202,407	3,441,264	1,665,625	2,374,457	3,868,032	5,815,721	
Related to Pensions - Police Pension	2,519,135	3,153,564			2,519,135	3,153,564	
Total Deferred Outflows of Resources	4,825,328	6,750,102	1,721,726	2,456,290	6,547,054	9,206,392	0
Total Assets and Deferred Outflows of Resources	\$ 91,300,704	\$ 89,954,885	\$ 64,117,214	\$ 64,385,268	\$ 155,417,918	\$ 154,340,153	\$ 51,650
LIABILITIES							
Current Liabilities:							
Accounts Payable	\$ 292,745	\$ 628,037	\$ 1,280,223	\$ 1,254,319	\$ 1,572,968	\$ 1,882,356	
Accrued Salaries and Benefits	229,011	213,931	141,462	112,597	370,473	326,528	
Deferred Revenues		375,982				375,982	
Accrued Interest	127,459	137,594	97,006	106,270	224,465	243,864	
Customer Deposits			104,468	98,234	104,468	98,234	
Long-Term Liabilities:							
Portion Due or Payable Within One Year:							
Bonds Payable	485,764	496,337	970,000	950,000	1,455,764	1,446,337	
General Obligation Debt Certificates Payable	540,000	520,000			540,000	520,000	
Lease Liabilities	56,659	54,245			56,659	54,245	
Notes Payable		37,839	507,498	501,650	507,498	539,489	
General Obligation Notes Payable			177,000	171,000	177,000	171,000	
Premium on Debt	42,217	42,217	7,656	7,656	49,873	49,873	
Portion Due or Payable After One Year:							
Compensated Absences	997,561	950,588	398,307	366,049	1,395,868	1,316,637	
Net Pension Liability - IMRF and SLEP	271,663	1,051,768	314,209	714,811	585,872	1,766,579	
Net Pension Liability - Police Pension	7,479,292	7,543,384			7,479,292	7,543,384	
Other Post Employment Benefits Payable	766,264	1,169,559	414,196	616,389	1,180,460	1,785,948	
Premium on Debt	431,916	474,132	56,787	64,443	488,703	538,575	
Bonds Payable	2,330,782	2,816,546	6,490,000	7,460,000	8,820,782	10,276,546	
General Obligation Debt Certificates Payable	8,150,000	8,690,000			8,150,000	8,690,000	
Lease Liabilities	495,065	551,724			495,065	551,724	
Notes Payable		119,943	8,649,015	9,156,513	8,649,015	9,276,456	
General Obligation Notes Payable			473,000	650,000	473,000	650,000	
Long-Term Accrued Interest	844,341	945,516			844,341	945,516	
Total Liabilities	23,540,739	26,819,342	20,080,827	22,229,931	43,621,566	49,049,273	\$ 0
DEFERRED INFLOWS OF RESOURCES							
Unavailable Property Taxes	5,186,498	4,799,006			5,186,498	4,799,006	
Related to OPEB	750,029	426,843	405,421	224,958	1,155,450	651,801	
Related to Pensions - IMRF and SLEP	1,767,987	2,038,670	1,269,691	1,423,372	3,037,678	3,462,042	
Related to Pensions - Police Pension	1,648,171	2,259,874			1,648,171	2,259,874	
Total Deferred Inflows of Resources	9,352,685	9,524,393	1,675,112	1,648,330	11,027,797	11,172,723	0
NET POSITION							
Invested in Capital Assets, Net of Related Debt	38,886,327	37,541,510	28,526,936	28,062,471	67,413,263	65,603,981	
Restricted for:							
Special Revenue Purposes	3,733,810	3,208,606			3,733,810	3,208,606	51,650
Capital Projects Purposes	2,929,569	2,492,917			2,929,569	2,492,917	
Other Purposes	284,430	394,148			284,430	394,148	
Long-Term Debt	800,585	693,922	1,627,409	1,618,400	2,427,994	2,312,322	
Unrestricted	11,772,559	9,280,047	12,206,930	10,826,136	23,979,489	20,106,183	
Total Net Position	58,407,280	53,611,150	42,361,275	40,507,007	100,768,555	94,118,157	51,650
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 91,300,704	\$ 89,954,885	\$ 64,117,214	\$ 64,385,268	\$ 155,417,918	\$ 154,340,153	\$ 51,650



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF ACTIVITIES  
FOR THE YEAR ENDED APRIL 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating	Capital	Primary Government			
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	\$ 2,525,740	\$ 1,663,126		\$ 375,982	\$ (486,632)		\$ (486,632)	
Public Safety	6,556,294	1,250,983	\$ 10,499		(5,294,812)		(5,294,812)	
Highways and Streets	3,626,164	23,063		907,000	(2,696,101)		(2,696,101)	
Culture and Recreation	3,587,763	1,390,778	57,907	68,629	(2,070,449)		(2,070,449)	
Economic Development	829,728				(829,728)		(829,728)	
Employer's Contribution to Retirement Fund	745,284				(745,284)		(745,284)	
Interest on Long-Term Debt	477,206				(477,206)		(477,206)	
Total Governmental Activities	18,348,179	4,327,950	68,406	1,351,611	(12,600,212)	\$ 0	(12,600,212)	\$ 0
Business-Type Activities:								
Electric	18,464,031	19,212,679				748,648	748,648	
Water	2,918,184	3,034,039				115,855	115,855	
Sewer	2,199,849	2,517,473				317,624	317,624	
Solid Waste	2,216,804	2,275,284				58,480	58,480	
Total Business-Type Activities	25,798,868	27,039,475	0	0	0	1,240,607	1,240,607	0
Total Primary Government	\$ 44,147,047	\$ 31,367,425	\$ 68,406	\$ 1,351,611	(12,600,212)	1,240,607	(11,359,605)	0
Component Unit:								
Industrial Development								(1,052)
General Revenues:								
Taxes:								
Property Taxes, Levied for General Purposes					4,881,492		4,881,492	
Intergovernmental					10,271,558		10,271,558	
Motor Fuel Taxes					451,580		451,580	
Gain on Disposal of Capital Assets					9,022		9,022	
Unrealized Appreciation of Investments					29,764		29,764	
Interest and Miscellaneous Income					1,752,926	613,661	2,366,587	
Total General Revenues					17,396,342	613,661	18,010,003	0
Change in Net Position					4,796,130	1,854,268	6,650,398	(1,052)
Net Position Beginning - Restated					53,611,150	40,507,007	94,118,157	52,702
Net Position Ending					\$ 58,407,280	\$ 42,361,275	\$ 100,768,555	\$ 51,650

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF ACTIVITIES  
FOR THE YEAR ENDED APRIL 30, 2024

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating	Capital	Primary Government			
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	\$ 1,959,555	\$ 1,514,771	\$ 531	\$ 519,077	\$ 74,824		\$ 74,824	
Public Safety	7,570,665	2,560,083	6,329	58,164	(4,946,089)		(4,946,089)	
Highways and Streets	3,195,285	7,971			(3,187,314)		(3,187,314)	
Culture and Recreation	3,462,982	1,010,107	32,037	197,892	(2,222,946)		(2,222,946)	
Economic Development	745,725				(745,725)		(745,725)	
Employer's Contribution to Retirement Fund	779,295				(779,295)		(779,295)	
Interest on Long-Term Debt	450,774				(450,774)		(450,774)	
Total Governmental Activities	18,164,281	5,092,932	38,897	775,133	(12,257,319)	\$ 0	(12,257,319)	\$ 0
Business-Type Activities:								
Electric	17,081,755	17,892,644				810,889	810,889	
Water	2,665,793	2,981,178				315,385	315,385	
Sewer	2,197,839	2,543,080				345,241	345,241	
Solid Waste	2,231,767	2,184,355				(47,412)	(47,412)	
Total Business-Type Activities	24,177,154	25,601,257	0	0	0	1,424,103	1,424,103	0
Total Primary Government	\$ 42,341,435	\$ 30,694,189	\$ 38,897	\$ 775,133	(12,257,319)	1,424,103	(10,833,216)	0
Component Unit								
Industrial Development								182
General Revenues:								
Taxes:								
Property Taxes, Levied for General Purposes					4,655,694		4,655,694	
Intergovernmental					10,386,277		10,386,277	
Motor Fuel Taxes					450,196		450,196	
Gain on Disposal of Capital Assets					14,985		14,985	
Unrealized Appreciation of Investments					231,048		231,048	
Interest and Miscellaneous Income					1,545,830	322,833	1,868,663	
Total General Revenues					17,284,030	322,833	17,606,863	0
Change in Net Position					5,026,711	1,746,936	6,773,647	182
Net Position Beginning - Restated					48,584,439	38,760,071	87,344,510	52,520
Net Position Ending - Restated					\$ 53,611,150	\$ 40,507,007	\$ 94,118,157	\$ 52,702

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
APRIL 30, 2025

	PRIMARY GOVERNMENT						COMPONENT UNIT
	GENERAL CORPORATE	CITY PROPERTY REPLACEMENT	AMBULANCE	STREET IMPROVEMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	INDUSTRIAL DEVELOPMENT COMMISSION
<u>ASSETS</u>							
Cash and Investments	\$ 4,196,914	\$ 10,781,585	\$ 502,154	\$ 3,632,466	\$ 7,865,117	\$ 26,978,236	\$ 51,650
Receivables (Net, Where Applicable of Allowance for Uncollectibles):							
Property Taxes	1,801,501		654,514		2,730,483	5,186,498	
Replacement Tax Receivable	40,987		4,578		10,451	56,016	
Accounts Receivable	84,638		351,619			436,257	
Income Tax Receivable	432,484					432,484	
Sales Tax Receivable	659,224			337,609	262,775	1,259,608	
Other	57,479	12,186	565	273	41,910	112,413	
Due from Other Fund		605,000				605,000	
Prepaid Expenses	103,189		7,004		169,577	279,770	
Restricted Cash					789,497	789,497	
Total Assets	<u>\$ 7,376,416</u>	<u>\$ 11,398,771</u>	<u>\$ 1,520,434</u>	<u>\$ 3,970,348</u>	<u>\$ 11,869,810</u>	<u>\$ 36,135,779</u>	<u>\$ 51,650</u>
<u>LIABILITIES</u>							
Accounts Payable	\$ 266,713		\$ 6,002		\$ 20,030	\$ 292,745	
Accrued Salaries and Benefits	173,808		28,867		26,336	229,011	
Due to Other Fund	355,000			\$ 250,000		605,000	
Total Liabilities	<u>795,521</u>	<u>\$ 0</u>	<u>34,869</u>	<u>250,000</u>	<u>46,366</u>	<u>1,126,756</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Unavailable Property Taxes	<u>1,801,501</u>	<u>0</u>	<u>654,514</u>	<u>0</u>	<u>2,730,483</u>	<u>5,186,498</u>	<u>0</u>
<u>FUND BALANCES</u>							
Nonspendable	103,189		7,004		169,577	279,770	
Restricted	181,241				7,287,383	7,468,624	51,650
Assigned		11,398,771	824,047	3,720,348	1,696,373	17,639,539	
Unassigned	<u>4,494,964</u>				<u>(60,372)</u>	<u>4,434,592</u>	
Total Fund Balances	<u>4,779,394</u>	<u>11,398,771</u>	<u>831,051</u>	<u>3,720,348</u>	<u>9,092,961</u>	<u>29,822,525</u>	<u>51,650</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 7,376,416</u>	<u>\$ 11,398,771</u>	<u>\$ 1,520,434</u>	<u>\$ 3,970,348</u>	<u>\$ 11,869,810</u>	<u>\$ 36,135,779</u>	<u>\$ 51,650</u>



CITY OF HIGHLAND, ILLINOIS  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
APRIL 30, 2024

	PRIMARY GOVERNMENT						COMPONENT UNIT
	GENERAL CORPORATE	CITY PROPERTY REPLACEMENT	AMBULANCE	BUS DIST A	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	INDUSTRIAL DEVELOPMENT COMMISSION
<u>ASSETS</u>							
Cash and Investments	\$ 3,192,962	\$ 10,124,886	\$ 523,717	\$ 2,521,248	\$ 7,568,855	\$ 23,931,668	\$ 52,702
Receivables (Net, Where Applicable of Allowance for Uncollectibles):							
Property Taxes	1,703,456		607,042		2,488,508	4,799,006	
Replacement Tax Receivable	47,614		6,749		11,741	66,104	
Accounts Receivable	63,017		838,536			901,553	
Income Tax Receivable	443,693					443,693	
Sales Tax Receivable	590,366			269,365	313,726	1,173,457	
Other	48,166	10,465	541		42,418	101,590	
Due from Other Fund	1,144	612,500				613,644	
Prepaid Expenses	84,069		4,836		193,853	282,758	
Restricted Cash					676,810	676,810	
Total Assets	<u>\$ 6,174,487</u>	<u>\$ 10,747,851</u>	<u>\$ 1,981,421</u>	<u>\$ 2,790,613</u>	<u>\$ 11,295,911</u>	<u>\$ 32,990,283</u>	<u>\$ 52,702</u>
<u>LIABILITIES</u>							
Accounts Payable	\$ 283,540		\$ 12,232	\$ 297,696	\$ 34,569	\$ 628,037	
Accrued Salaries and Benefits	154,123		34,965		24,843	213,931	
Deferred Revenues					375,982	375,982	
Due to Other Fund	355,000				258,644	613,644	
Total Liabilities	<u>792,663</u>	<u>\$ 0</u>	<u>47,197</u>	<u>297,696</u>	<u>694,038</u>	<u>1,831,594</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Unavailable Property Taxes	1,703,456	0	607,042	0	2,488,508	4,799,006	0
<u>FUND BALANCES</u>							
Nonspendable	84,069		4,836		193,853	282,758	
Restricted	310,079			2,492,917	3,703,839	6,506,835	52,702
Assigned		10,747,851	1,322,346		4,334,161	16,404,358	
Unassigned	3,284,220				(118,488)	3,165,732	
Total Fund Balances	<u>3,678,368</u>	<u>10,747,851</u>	<u>1,327,182</u>	<u>2,492,917</u>	<u>8,113,365</u>	<u>26,359,683</u>	<u>52,702</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 6,174,487</u>	<u>\$ 10,747,851</u>	<u>\$ 1,981,421</u>	<u>\$ 2,790,613</u>	<u>\$ 11,295,911</u>	<u>\$ 32,990,283</u>	<u>\$ 52,702</u>

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
RECONCILIATIONS OF THE GOVERNMENTAL FUNDS BALANCE SHEETS  
TO THE STATEMENTS OF NET POSITION  
APRIL 30, 2025  
WITH COMPARATIVE AMOUNTS FOR APRIL 30, 2024

	2025	2024
Total fund balances for governmental funds	\$ 29,822,525	\$ 26,359,683
Total net position reported for governmental activities in the statements of net position is different because:		
Capital and intangible assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land	\$ 9,762,274	\$ 9,657,323
Construction in progress	437,809	753,960
Infrastructure, net of accumulated depreciation	19,715,898	19,849,355
Buildings and improvements, net of accumulated depreciation	10,423,547	10,825,260
Other improvements, net of accumulated depreciation	7,985,875	6,950,279
Equipment, net of accumulated depreciation	1,872,432	1,948,653
	50,197,835	49,984,830
Right of Use Assets, net of accumulated amortization used in governmental activities are not financial resources and therefore are not reported in the funds.	746,762	843,314
Deferred outflows and inflows of resources related to defined benefit pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	4,721,542	6,594,828
Deferred inflows of resources related to pensions	(3,416,158)	(4,298,544)
Deferred outflows and inflows of resources related to defined benefit OPEB are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	103,786	155,274
Deferred inflows of resources related to OPEB	(750,029)	(426,843)
Certain liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities (both current and long-term) are reported in the statement of net position. Those liabilities consist of:		
Accrued interest	\$ (971,800)	\$ (1,083,110)
Bonds and Notes Payable	(2,816,546)	(3,470,665)
Lease Liabilities	(551,724)	(605,969)
Debt Certificates Payable	(8,690,000)	(9,210,000)
Debt premium, net of accumulated amortization	(474,133)	(516,349)
Net pension liability	(7,750,955)	(8,595,152)
Other post employment benefits	(766,264)	(1,169,559)
Compensated absences	(997,561)	(950,588)
	(23,018,983)	(25,601,392)
Total net position of governmental activities	\$ 58,407,280	\$ 53,611,150



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED APRIL 30, 2025

	PRIMARY GOVERNMENT							COMPONENT UNIT
			FORMERLY NON-MAJOR FUND	FORMERLY MAJOR FUND				
	GENERAL CORPORATE	CITY PROPERTY REPLACEMENT	AMBULANCE	STREET IMPROVEMENT	BUS DIST A	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	INDUSTRIAL DEVELOPMENT COMMISSION
Revenues:								
General Property Taxes	\$ 1,803,768		\$ 602,149			\$ 2,475,575	\$ 4,881,492	
Corporate Personal Property Replacement Taxes	186,815		19,616			50,788	257,219	
Intergovernmental	6,275,190			\$ 2,040,974		1,698,175	10,014,339	
Motor Fuel Taxes						451,580	451,580	
Charges for Services	2,602,748		1,186,371			47,316	3,836,435	
Connection Fees	15,863						15,863	
Licenses, Permits and Other Taxes	398,190						398,190	
Fines and Forfeitures	19,465					33	19,498	
Revenue from Use of Property	57,964						57,964	
Grants and Contributions	120,262		1,936	907,000		390,819	1,420,017	
Miscellaneous and Interest Income	1,210,649	\$ 85,920	37,221	101,520		317,615	1,752,925	\$ 948
Total Revenues	12,690,914	85,920	1,847,293	3,049,494	\$ 0	5,431,901	23,105,522	948
Expenditures:								
Current-								
General Government	1,829,872					323,799	2,153,671	
Public Safety	4,025,905		2,152,626				6,178,531	
Highways and Streets	1,311,163			15,018		366,117	1,692,298	
Culture and Recreation	2,462,058					464,374	2,926,432	
Economic Development	177,982					282,674	460,656	2,000
Employer's Contribution to Retirement Fund						745,284	745,284	
Capital Outlay	1,157,520		27,011	1,491,489		1,002,962	3,678,982	
Debt Service Expenditures-								
Debt Issue Costs and Fees				175			175	
Principal Retirement			157,782	286,337		730,000	1,174,119	
Lease Retirement	54,245						54,245	
Interest and Fixed Charges	28,651		6,005	248,663		347,240	630,559	
Total Expenditures	11,047,396	0	2,343,424	2,041,682	0	4,262,450	19,694,952	2,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,643,518	85,920	(496,131)	1,007,812	0	1,169,451	3,410,570	(1,052)
Other Financing Sources (Uses):								
Proceeds from Sale of Capital Assets	22,508						22,508	
Unrealized Appreciation of Investments						29,764	29,764	
Operating Transfers In		565,000					565,000	
Operating Transfers Out	(565,000)						(565,000)	
Total Other Financing Sources (Uses)	(542,492)	565,000	0	0	0	29,764	52,272	0
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures and Other Sources (Uses)	1,101,026	650,920	(496,131)	1,007,812	0	1,199,215	3,462,842	(1,052)
Fund Balance, Beginning of Year, as Previously Reported	3,678,368	10,747,851	1,327,182	0	2,492,917	8,113,365	26,359,683	52,702
Changes Within Financial Reporting Entity (Major to Nonmajor Fund)					(2,492,917)	2,492,917		
Changes Within Financial Reporting Entity (Nonmajor to Major Fund)				2,712,536		(2,712,536)		
Fund Balance, End of Year, as Adjusted	\$ 4,779,394	\$ 11,398,771	\$ 831,051	\$ 3,720,348	\$ 0	\$ 9,092,961	\$ 29,822,525	\$ 51,650

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED APRIL 30, 2024

	PRIMARY GOVERNMENT						COMPONENT UNIT
	GENERAL CORPORATE	CITY PROPERTY REPLACEMENT	AMBULANCE	BUS DIST A	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	INDUSTRIAL DEVELOPMENT COMMISSION
Revenues:							
General Property Taxes	\$ 1,678,326		\$ 555,042		\$ 2,422,326	\$ 4,655,694	
Corporate Personal Property Replacement Taxes	277,058		37,398		73,328	387,784	
Intergovernmental	6,067,692		414,491	\$ 1,488,308	2,028,002	9,998,493	
Motor Fuel Taxes					450,196	450,196	
Charges for Services	2,201,065		2,498,411		29,638	4,729,114	
Connection Fees	771					771	
Licenses, Permits and Other Taxes	274,911					274,911	
Fines and Forfeitures	15,617				67	15,684	
Revenue from Use of Property	72,452					72,452	
Grants and Contributions	279,587		629		533,814	814,030	
Miscellaneous and Interest Income	1,223,275	\$ 82,945	30,039	26,315	183,256	1,545,830	\$ 1,182
Total Revenues	12,090,754	82,945	3,536,010	1,514,623	5,720,627	22,944,959	1,182
Expenditures:							
Current-							
General Government	1,616,690				368,451	1,985,141	
Public Safety	3,956,155		3,329,355			7,285,510	
Highways and Streets	1,134,598				313,933	1,448,531	
Culture and Recreation	2,551,671				453,409	3,005,080	
Economic Development	270,898			29,168	96,620	396,686	1,000
Employer's Contribution to Retirement Fund					779,295	779,295	
Capital Outlay	1,468,521			1,350,967	2,735,837	5,555,325	
Debt Service Expenditures-							
Debt Issue Costs and Fees				25,000	100	25,100	
Principal Retirement			36,684	345,000	511,261	892,945	
Lease Retirement	23,429					23,429	
Interest and Fixed Charges	6,571		5,494	269,441	283,489	564,995	
Total Expenditures	11,028,533	0	3,371,533	2,019,576	5,542,395	21,962,037	1,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,062,221	82,945	164,477	(504,953)	178,232	982,922	182
Other Financing Sources (Uses):							
Proceeds from Sale of Capital Assets	46,525					46,525	
Debt Proceeds				2,035,000		2,035,000	
Lease Proceeds	393,455					393,455	
Unrealized Appreciation of Investments					231,048	231,048	
Operating Transfers In	24,000	1,680,400		6,613		1,711,013	
Operating Transfers Out	(1,280,400)	(24,000)	(400,000)		(6,613)	(1,711,013)	
Total Other Financing Sources (Uses)	(816,420)	1,656,400	(400,000)	2,041,613	224,435	2,706,028	0
Excess (Deficiency) of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures and Other Sources (Uses)	245,801	1,739,345	(235,523)	1,536,660	402,667	3,688,950	182
Fund Balance, Beginning of Year	3,432,567	9,008,506	1,562,705	956,257	7,710,698	22,670,733	52,520
Fund Balance, End of Year	\$ 3,678,368	\$ 10,747,851	\$ 1,327,182	\$ 2,492,917	\$ 8,113,365	\$ 26,359,683	\$ 52,702

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
RECONCILIATIONS OF THE STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENTS OF ACTIVITIES  
FOR THE YEAR ENDED APRIL 30, 2025  
WITH COMPARATIVE AMOUNTS FOR APRIL 30, 2024

	2025	2024
Net change in fund balances - total governmental funds	\$ 3,462,842	\$ 3,688,950
Amounts reported for governmental activities in the statements of activities are different because:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlay exceeded depreciation expense.	226,491	2,318,165
Governmental funds report lease payments as expenditures while governmental activities report amortization expense on Right of Use Assets and interest expense on the lease liability to allocate those expenditures over the term of the lease. This is the amount by which the amortization and interest expense exceeds the lease payments in the current period.	(13,656)	(33,182)
In the governmental activities, debt premiums are amortized over the life of the debt while the governmental funds report the debt premiums as expenditures. This is the amount of debt premium amortization.	42,216	42,217
In the statement of activities, only the gain on the disposal of the capital assets is reported, whereas, in the governmental funds, the proceeds from the sale increase the financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets disposed.	(13,486)	(31,542)
Proceeds from new notes payable and debt certificates payable are recorded as revenues in the governmental funds but increase liabilities in the statement of net position.		(2,035,000)
Proceeds from new leases payable are recorded as revenues in the governmental funds but increase liabilities in the statement of net position.		(393,455)
Some expenses, including accrued interest, OPEB, and compensated absences, reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	64,308	247,366
Governmental funds report defined benefit pension contributions as expenditures. However in the Statement of Activities, the cost of defined benefit pension benefits earned net of employee contributions is reported as pension income (expense).	(146,704)	330,247
Repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.	1,174,119	892,945
Change in net position of governmental activities	<u>\$ 4,796,130</u>	<u>\$ 5,026,711</u>



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF NET POSITION  
ENTERPRISE FUNDS  
APRIL 30, 2025

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
<u>ASSETS</u>					
Current Assets:					
Cash and Investments	\$ 746,198	\$ 5,081,223	\$ 5,035,129	\$ 980,962	\$ 11,843,512
Receivables:					
Accounts, Net	827,101	145,596	137,981	150,859	1,261,537
Unbilled Receivable	1,020,805	230,786	180,948	152,118	1,584,657
Other Receivable	1,218	5,793	6,350	1,110	14,471
Prepaid Expenses	181,248	47,452	41,753		270,453
Total Current Assets	2,776,570	5,510,850	5,402,161	1,285,049	14,974,630
Restricted Assets:					
Cash and Investments	1,069,742		557,667		1,627,409
Long-Term Assets:					
Capital Assets (Net of Accumulated Depreciation)	21,174,408	6,802,945	14,937,282		42,914,635
Land	1,975,650	407,708	261,232		2,644,590
Construction in Progress	234,224				234,224
Total Long-Term Assets	23,384,282	7,210,653	15,198,514	0	45,793,449
Total Assets	27,230,594	12,721,503	21,158,342	1,285,049	62,395,488
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Related to OPEB	35,063	11,220	9,818		56,101
Related to Pensions - IMRF	1,074,604	369,363	221,658		1,665,625
Total Deferred Outflows of Resources	1,109,667	380,583	231,476	0	1,721,726
Total Assets and Deferred Outflows of Resources	\$ 28,340,261	\$ 13,102,086	\$ 21,389,818	\$ 1,285,049	\$ 64,117,214
<u>LIABILITIES</u>					
Current Liabilities (Payable from Current Assets):					
Accounts Payable	\$ 940,915	\$ 38,104	\$ 56,553	\$ 244,651	\$ 1,280,223
Accrued Interest Payable		1,988	51,458		53,446
Current Portion Notes Payable			507,498		507,498
Current Portion General Obligation Notes Payable		177,000			177,000
Accrued Salaries and Benefits	81,092	39,575	20,795		141,462
Premium on Revenue Bonds			7,656		7,656
Total Current Liabilities (Payable from Current Assets)	1,022,007	256,667	643,960	244,651	2,167,285
Current Liabilities (Payable from Restricted Assets):					
Customer Deposits	104,468				104,468
Current Portion Revenue Bonds	820,000		150,000		970,000
Accrued Interest on Revenue Bonds	43,560				43,560
Total Current Liabilities (Payable from Restricted Assets)	968,028	0	150,000	0	1,118,028
Long-Term Liabilities:					
Premium on Revenue Bonds			56,787		56,787
Revenue Bonds (Net of Current Portion)	5,230,000		1,260,000		6,490,000
Notes Payable (Net of Current Portion)			8,649,015		8,649,015
General Obligation Notes Payable (Net of Current Portion)		473,000			473,000
Compensated Absences	277,161	78,526	42,620		398,307
Net Pension Liability	202,717	69,678	41,814		314,209
Other Post Employment Benefits Payable	258,873	82,839	72,484		414,196
Total Long-Term Liabilities	5,968,751	704,043	10,122,720	0	16,795,514
Total Liabilities	7,958,786	960,710	10,916,680	244,651	20,080,827
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Related to OPEB	253,388	81,084	70,949		405,421
Related to Pensions - IMRF	819,161	281,562	168,968		1,269,991
Total Deferred Inflows of Resources	1,072,549	362,646	239,917	0	1,675,112
<u>NET POSITION</u>					
Net Investment in Capital Assets, Net of Related Debt	17,334,282	6,560,653	4,632,001		28,526,936
Restricted For Long Term Debt	1,069,742		557,667		1,627,409
Unrestricted	904,902	5,218,077	5,043,553	1,040,398	12,206,930
Total Net Position	19,308,926	11,778,730	10,233,221	1,040,398	42,361,275
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 28,340,261	\$ 13,102,086	\$ 21,389,818	\$ 1,285,049	\$ 64,117,214

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF NET POSITION  
ENTERPRISE FUNDS  
APRIL 30, 2024

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
<u>ASSETS</u>					
Current Assets:					
Cash and Investments	\$ 159,603	\$ 4,724,152	\$ 4,728,967	\$ 912,575	\$ 10,525,297
Receivables:					
Accounts, Net	648,302	116,345	121,245	123,683	1,009,575
Unbilled Receivable	1,034,403	219,169	180,880	145,274	1,579,726
Other Receivable	267	4,883	5,459	943	11,552
Prepaid Expenses	159,811	40,562	32,421		232,794
Total Current Assets	2,002,386	5,105,111	5,068,972	1,182,475	13,358,944
Restricted Assets:					
Cash and Investments	1,066,223		552,177		1,618,400
Long-Term Assets:					
Capital Assets (Net of Accumulated Depreciation)	21,443,162	7,109,036	15,451,525		44,003,723
Land	1,975,650	407,708	261,232		2,644,590
Construction in Progress	242,798	4,171	56,352		303,321
Total Long-Term Assets	23,661,610	7,520,915	15,769,109	0	46,951,634
Total Assets	26,730,219	12,626,026	21,390,258	1,182,475	61,928,978
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Related to OPEB	50,359	16,786	14,688		81,833
Related to Pensions - IMRF	1,595,805	553,833	224,819		2,374,457
Total Deferred Outflows of Resources	1,646,164	570,619	239,507	0	2,456,290
Total Assets and Deferred Outflows of Resources	\$ 28,376,383	\$ 13,196,645	\$ 21,629,765	\$ 1,182,475	\$ 64,385,268
<u>LIABILITIES</u>					
Current Liabilities (Payable from Current Assets):					
Accounts Payable	\$ 935,384	\$ 51,696	\$ 39,118	\$ 228,121	\$ 1,254,319
Accrued Interest Payable		2,511	54,403		56,914
Current Portion Note Payable			501,650		501,650
Current Portion General Obligation Note Payable		171,000			171,000
Accrued Salaries and Benefits	70,448	26,365	15,784		112,597
Premium on Revenue Bonds			7,656		7,656
Total Current Liabilities (Payable from Current Assets)	1,005,832	251,572	618,611	228,121	2,104,136
Current Liabilities (Payable from Restricted Assets):					
Customer Deposits	98,234				98,234
Current Portion Revenue Bonds	805,000		145,000		950,000
Accrued Interest on Revenue Bonds	49,356				49,356
Total Current Liabilities (Payable from Restricted Assets)	952,590	0	145,000	0	1,097,590
Long-Term Liabilities:					
Premium on Revenue Bonds			64,443		64,443
Revenue Bonds (Net of Current Portion)	6,050,000		1,410,000		7,460,000
Note Payable (Net of Current Portion)			9,156,513		9,156,513
General Obligation Note Payable (Net of Current Portion)		650,000			650,000
Compensated Absences	229,499	81,511	55,039		366,049
Net Pension Liability	480,404	166,727	67,680		714,811
Other Post Employment Benefits Payable	379,316	126,439	110,634		616,389
Total Long-Term Liabilities	7,139,219	1,024,677	10,864,309	0	19,028,205
Total Liabilities	9,097,641	1,276,249	11,627,920	228,121	22,229,931
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Related to OPEB	138,436	46,145	40,377		224,958
Related to Pensions - IMRF	956,608	331,996	134,768		1,423,372
Total Deferred Inflows of Resources	1,095,044	378,141	175,145	0	1,648,330
<u>NET POSITION</u>					
Net Investment in Capital Assets, Net of Related Debt	16,806,610	6,699,915	4,555,946		28,062,471
Restricted for Long Term Debt	1,066,223		552,177		1,618,400
Unrestricted	310,865	4,842,340	4,718,577	954,354	10,826,136
Total Net Position	18,183,698	11,542,255	9,826,700	954,354	40,507,007
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 28,376,383	\$ 13,196,645	\$ 21,629,765	\$ 1,182,475	\$ 64,385,268

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
 STATEMENTS OF REVENUES, EXPENSES  
 AND CHANGES IN NET POSITION  
 ENTERPRISE FUNDS  
 FOR THE YEAR ENDED APRIL 30, 2025

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
Operating Revenues:					
Charges for Services	\$ 19,190,229	\$ 3,005,624	\$ 2,474,106	\$ 2,275,284	\$ 26,945,243
Connection Fees	22,450	28,415	43,367		94,232
Total Operating Revenues	<u>19,212,679</u>	<u>3,034,039</u>	<u>2,517,473</u>	<u>2,275,284</u>	<u>27,039,475</u>
Operating Expenses:					
Personnel Services	2,905,729	1,169,434	685,777		4,760,940
Contractual Services	3,134,966	411,383	405,453	2,216,804	6,168,606
Purchase Power (Less Generating Capacity Credit)	10,184,553				10,184,553
Supplies and Materials	407,859	324,004	133,570		865,433
Utilities	117,927	119,595	153,392		390,914
Depreciation and Amortization	1,570,425	865,720	679,629		3,115,774
Total Operating Expenses	<u>18,321,459</u>	<u>2,890,136</u>	<u>2,057,821</u>	<u>2,216,804</u>	<u>25,486,220</u>
Operating Income	<u>891,220</u>	<u>143,903</u>	<u>459,652</u>	<u>58,480</u>	<u>1,553,255</u>
Non-Operating Revenues (Expenses):					
Interest Income	192,841	63,610	64,429	27,564	348,444
Miscellaneous Revenues	183,739	57,010	24,468		265,217
Interest Expense	(142,272)	(28,048)	(141,778)		(312,098)
Service Charges	(300)		(250)		(550)
Total Non-Operating Revenues (Expenses)	<u>234,008</u>	<u>92,572</u>	<u>(53,131)</u>	<u>27,564</u>	<u>301,013</u>
Increase in Net Position	1,125,228	236,475	406,521	86,044	1,854,268
Total Net Position, Beginning of Year, Restated	<u>18,183,698</u>	<u>11,542,255</u>	<u>9,826,700</u>	<u>954,354</u>	<u>40,507,007</u>
Total Net Position, End of Year	<u>\$ 19,308,926</u>	<u>\$ 11,778,730</u>	<u>\$ 10,233,221</u>	<u>\$ 1,040,398</u>	<u>\$ 42,361,275</u>

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
 STATEMENTS OF REVENUES, EXPENSES  
 AND CHANGES IN NET POSITION  
 ENTERPRISE FUNDS  
 FOR THE YEAR ENDED APRIL 30, 2024

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
Operating Revenues:					
Charges for Services	\$ 17,876,744	\$ 2,951,018	\$ 2,475,393	\$ 2,184,355	\$ 25,487,510
Connection Fees	15,900	30,160	67,687		113,747
Total Operating Revenues	<u>17,892,644</u>	<u>2,981,178</u>	<u>2,543,080</u>	<u>2,184,355</u>	<u>25,601,257</u>
Operating Expenses:					
Personnel Services	2,361,538	911,233	638,931		3,911,702
Contractual Services	3,084,938	387,729	411,294	2,227,554	6,111,515
Purchase Power (Less Generating Capacity Credit)	9,581,373				9,581,373
Supplies and Materials	414,781	367,332	162,385	4,213	948,711
Utilities	98,745	147,804	140,653		387,202
Depreciation and Amortization	1,380,636	817,484	703,323		2,901,443
Total Operating Expenses	<u>16,922,011</u>	<u>2,631,582</u>	<u>2,056,586</u>	<u>2,231,767</u>	<u>23,841,946</u>
Operating Income (Loss)	<u>970,633</u>	<u>349,596</u>	<u>486,494</u>	<u>(47,412)</u>	<u>1,759,311</u>
Non-Operating Revenues (Expenses):					
Interest Income	1,003	49,579	53,432	10,880	114,894
Miscellaneous Revenues	29,041	68,071	35,827	75,000	207,939
Interest Expense	(159,444)	(34,211)	(141,003)		(334,658)
Service Charges	(300)		(250)		(550)
Total Non-Operating Revenues (Expenses)	<u>(129,700)</u>	<u>83,439</u>	<u>(51,994)</u>	<u>85,880</u>	<u>(12,375)</u>
Increase in Net Position	840,933	433,035	434,500	38,468	1,746,936
Total Net Position, Beginning of Year, Restated	<u>17,342,765</u>	<u>11,109,220</u>	<u>9,392,200</u>	<u>915,886</u>	<u>38,760,071</u>
Total Net Position, End of Year, Restated	<u>\$ 18,183,698</u>	<u>\$ 11,542,255</u>	<u>\$ 9,826,700</u>	<u>\$ 954,354</u>	<u>\$ 40,507,007</u>

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF CASH FLOWS  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED APRIL 30, 2025

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from Customers	\$ 19,237,451	\$ 3,050,181	\$ 2,525,137	\$ 2,257,794	\$ 27,070,563
Cash Payments for Goods and Services	(13,861,511)	(875,464)	(692,218)	(2,216,804)	(17,645,997)
Cash Payments to Employees	(2,731,551)	(1,125,317)	(684,398)		(4,541,266)
Net Cash Provided by Operating Activities	<u>2,644,389</u>	<u>1,049,400</u>	<u>1,148,521</u>	<u>40,990</u>	<u>4,883,300</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Interest Paid	(148,068)	(28,571)	(144,723)		(321,362)
Cash Paid for Capital Assets	(1,293,097)	(555,458)	(109,034)		(1,957,589)
Repayments of Loans	(805,000)	(171,000)	(646,650)		(1,622,650)
Net Cash Used by Capital and Related Financing Activities	<u>(2,246,165)</u>	<u>(755,029)</u>	<u>(900,407)</u>	<u>0</u>	<u>(3,901,601)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Receipts of Interest	191,890	62,700	63,538	27,397	345,525
NET INCREASE IN CASH AND INVESTMENTS	590,114	357,071	311,652	68,387	1,327,224
CASH AND INVESTMENTS, BEGINNING OF YEAR	1,225,826	4,724,152	5,281,144	912,575	12,143,697
CASH AND INVESTMENTS, END OF YEAR	<u>\$ 1,815,940</u>	<u>\$ 5,081,223</u>	<u>\$ 5,592,796</u>	<u>\$ 980,962</u>	<u>\$ 13,470,921</u>
CASH AND INVESTMENTS PER STATEMENT OF NET POSITION:					
Cash and Investments	\$ 746,198	\$ 5,081,223	\$ 5,035,129	\$ 980,962	\$ 11,843,512
Restricted Cash and Investments	1,069,742		557,667		1,627,409
CASH AND INVESTMENTS, END OF YEAR	<u>\$ 1,815,940</u>	<u>\$ 5,081,223</u>	<u>\$ 5,592,796</u>	<u>\$ 980,962</u>	<u>\$ 13,470,921</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:					
Operating Income	\$ 891,220	\$ 143,903	\$ 459,652	\$ 58,480	\$ 1,553,255
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation and Amortization Expense	1,570,425	865,720	679,629		3,115,774
Miscellaneous Revenues	183,739	57,010	24,468		265,217
Service Charges	(300)		(250)		(550)
Amortization of Bond Premium			(7,656)		(7,656)
(Increase) in Accounts Receivables	(178,799)	(29,251)	(16,736)	(27,176)	(251,962)
(Increase) Decrease in Unbilled Receivables	13,598	(11,617)	(68)	(6,844)	(4,931)
(Increase) in Other Current Assets	(21,437)	(6,890)	(9,332)		(37,659)
Decrease in Deferred Outflows Related to OPEB	15,296	5,566	4,870		25,732
Decrease in Deferred Outflows Related to Pensions	521,201	184,470	3,161		708,832
Increase (Decrease) in Accounts Payable	5,531	(13,592)	17,435	16,530	25,904
Increase in Accrued Salaries and Benefits	10,644	13,210	5,011		28,865
Increase (Decrease) in Compensated Absences	47,662	(2,985)	(12,419)		32,258
Increase in Customer Deposits	6,234				6,234
(Decrease) in Other Post Employment Benefits	(120,443)	(43,600)	(38,150)		(202,193)
(Decrease) in Net Pension Liability	(277,687)	(97,049)	(25,866)		(400,602)
Increase in Deferred Inflows Related to OPEB	114,952	34,939	30,572		180,463
Increase (Decrease) in Deferred Inflows Related to Pensions	(137,447)	(50,434)	34,200		(153,681)
Total Adjustments	<u>1,753,169</u>	<u>905,497</u>	<u>688,869</u>	<u>(17,490)</u>	<u>3,330,045</u>
Net Cash Provided by Operating Activities	<u>\$ 2,644,389</u>	<u>\$ 1,049,400</u>	<u>\$ 1,148,521</u>	<u>\$ 40,990</u>	<u>\$ 4,883,300</u>



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF CASH FLOWS  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED APRIL 30, 2024

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from Customers	\$ 17,828,408	\$ 3,047,253	\$ 2,565,695	\$ 2,448,676	\$ 25,890,032
Cash Payments for Goods and Services	(12,972,945)	(956,103)	(942,212)	(2,231,767)	(17,103,027)
Cash Payments to Employees	(2,630,361)	(1,068,910)	(659,296)		(4,358,567)
Net Cash Provided by Operating Activities	<u>2,225,102</u>	<u>1,022,240</u>	<u>964,187</u>	<u>216,909</u>	<u>4,428,438</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Interest Paid	(165,132)	(34,719)	(93,235)		(293,086)
Cash Paid for Capital Assets	(1,837,013)	(831,599)	(350,716)		(3,019,328)
Repayments of Loans	(790,000)	(166,000)	(435,228)		(1,391,228)
Net Cash Used by Capital and Related Financing Activities	<u>(2,792,145)</u>	<u>(1,032,318)</u>	<u>(879,179)</u>	<u>0</u>	<u>(4,703,642)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Receipts of Interest	<u>3,090</u>	<u>57,847</u>	<u>62,420</u>	<u>11,860</u>	<u>135,217</u>
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(563,953)	47,769	147,428	228,769	(139,987)
CASH AND INVESTMENTS, BEGINNING OF YEAR	1,789,779	4,676,383	5,133,716	683,806	12,283,684
CASH AND INVESTMENTS, END OF YEAR	<u>\$ 1,225,826</u>	<u>\$ 4,724,152</u>	<u>\$ 5,281,144</u>	<u>\$ 912,575</u>	<u>\$ 12,143,697</u>
CASH AND INVESTMENTS PER STATEMENT OF NET POSITION:					
Cash and Investments	\$ 159,603	\$ 4,724,152	\$ 4,728,967	\$ 912,575	\$ 10,525,297
Restricted Cash and Investments	1,066,223		552,177		1,618,400
CASH AND INVESTMENTS, END OF YEAR	<u>\$ 1,225,826</u>	<u>\$ 4,724,152</u>	<u>\$ 5,281,144</u>	<u>\$ 912,575</u>	<u>\$ 12,143,697</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:					
Operating Income (Loss)	<u>\$ 970,633</u>	<u>\$ 349,596</u>	<u>\$ 486,494</u>	<u>\$ (47,412)</u>	<u>\$ 1,759,311</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Depreciation and Amortization Expense	1,380,636	817,484	703,323		2,901,443
Miscellaneous Revenues	29,041	68,071	35,828	75,000	207,940
Service Charges	(300)		(250)		(550)
Amortization of Bond Premium			(7,656)		(7,656)
(Increase) Decrease in Accounts Receivables	(49,313)	(17,390)	(26,881)	6,736	(86,848)
(Increase) Decrease in Unbilled Receivables	(54,672)	15,394	12,354	11,713	(15,211)
(Increase) Decrease in Other Current Assets	(5,957)	(2,713)	1,314		(7,356)
Decrease in Deferred Outflows Related to OPEB	43,499	21,452	6,169		71,120
Decrease in Deferred Outflows Related to Pensions	437,480	198,496	227,491		863,467
Increase (Decrease) in Accounts Payable	213,149	(50,525)	(219,974)	170,872	113,522
Increase in Accrued Salaries and Benefits	22,843	5,936	3,513		32,292
Increase (Decrease) in Compensated Absences	27,332	(12,122)	1,659		16,869
Increase in Customer Deposits	10,708				10,708
Increase (Decrease) in Other Post Employment Benefits	(89,314)	(64,484)	6,494		(147,304)
(Decrease) in Net Pension Liability	(517,369)	(202,456)	(154,278)		(874,103)
Increase (Decrease) in Deferred Inflows Related to OPEB	(20,562)	(18,632)	5,044		(34,150)
(Decrease) in Deferred Inflows Related to Pensions	(172,732)	(85,867)	(116,457)		(375,056)
Total Adjustments	<u>1,254,469</u>	<u>672,644</u>	<u>477,693</u>	<u>264,321</u>	<u>2,669,127</u>
Net Cash Provided by Operating Activities	<u>\$ 2,225,102</u>	<u>\$ 1,022,240</u>	<u>\$ 964,187</u>	<u>\$ 216,909</u>	<u>\$ 4,428,438</u>

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF NET POSITION  
FIDUCIARY FUND

		POLICEMEN'S PENSION TRUST FUND APRIL 30,	
<u>ASSETS</u>		2025	2024
Receivables:			
Property Taxes, Current Year Levy		\$ 672,181	\$ 660,142
Investments:			
Illinois Statewide Pension Investment Fund		15,517,649	14,526,253
Certificates of Deposit and Interest Bearing Accounts		282,197	340,715
Total Investments		15,799,846	14,866,968
Total Assets		\$ 16,472,027	\$ 15,527,110
<u>LIABILITIES</u>			
Accounts Payable		\$ 2,200	\$ 3,688
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable Property Taxes		\$ 672,181	\$ 660,142
<u>NET POSITION</u>			
Net Position Held in Trust for Pension Benefits and Other Purposes		15,797,646	14,863,280
Total Liabilities, Deferred Inflows of Resources and Net Position		\$ 16,472,027	\$ 15,527,110

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
STATEMENTS OF CHANGES IN NET POSITION  
FIDUCIARY FUND

	POLICEMEN'S PENSION TRUST FUND YEARS ENDED APRIL 30,	
	2025	2024
Additions:		
General Property Taxes:		
Real Estate	\$ 654,820	\$ 653,559
Intergovernmental:		
Corporate Personal Property Replacement Tax	6,900	6,900
Miscellaneous:		
Interest and Dividend Income	97,033	90,974
Miscellaneous Revenue	500	
Employee Contributions	186,544	170,271
Realized/Unrealized Gain on Investments	1,316,127	1,146,265
Total Additions	<u>2,261,924</u>	<u>2,067,969</u>
Deductions:		
Benefit Payments	1,292,414	989,864
Administration	35,144	74,530
Total Deductions	<u>1,327,558</u>	<u>1,064,394</u>
Increase in Net Position	934,366	1,003,575
Net Position, Beginning of Year	<u>14,863,280</u>	<u>13,859,705</u>
Net Position, End of Year	<u>\$ 15,797,646</u>	<u>\$ 14,863,280</u>

The accompanying notes are an integral part of the financial statements.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The City of Highland, Illinois, was incorporated April 4, 1884. The City is a non-home rule unit and operates under a managerial council form of government. Under this form of government, the City council is legislative, except that it is empowered to approve all expenses and liabilities, and the manager is the administrative and executive head of government.

The accounting policies of the City of Highland conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies:

(A) PRINCIPLES USED TO DETERMINE SCOPE OF ENTITY

The City's reporting entity includes the City's governing board and all related organizations for which the City exercises significant influence.

The City has developed criteria to determine whether outside agencies with activities which benefit the citizens of the City should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the City exercises significant influence (which includes financial benefit or burden, appoints a voting majority, ability to significantly impose its will, and fiscal independence).

The City has determined that a component unit exists as of April 30, 2013. The Industrial Development Commission (IDC) was established by the City Council pursuant to the authority conferred by Section 11-74-4(8) of the Industrial Project Revenue Act (65 ILCS 5/11-74-4(8)) by Ordinance #2365 adopted and approved on July 6, 2009. The IDC meets monthly and makes recommendations about economic development decisions to the City Council. The IDC is a discretely presented component unit.

(B) BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The accounting policies of the City of Highland, Illinois, conform to accounting policies generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City's funds are grouped into three broad fund categories and six generic fund types for financial statement presentation purposes. Governmental funds include the general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise funds. The City also has one fiduciary custodial fund.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities display information about the City and the primary government, as a whole, excluding fiduciary activities such as employee pension plans. These statements distinguish between activities that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and program revenues for each segment of the business-type activities of the City and for each governmental program. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the City.

Net position should be reported as restricted when constraints placed on the net position's use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws and regulations of other governments, imposed by law through constitutional provisions or enabling legislation. The net position restricted for other purposes results from special revenue funds and the restrictions on its net position use.

(ii) FUND FINANCIAL STATEMENTS

Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

The City reports the following major governmental funds:

General Fund - The government's primary operating fund. This fund is used to account for and report all financial resources not accounted for or reported in another fund.

Special Revenue - Ambulance - The fund that accounts for proceeds of specific revenue sources (other than those for major capital projects) that are restricted or committed to expenditure for the specified purposes of providing ambulance services.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Debt Service Fund – Street Improvement - The fund that accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related cost for the construction, maintenance, and repair of streets.

Capital Projects - City Property Replacement - This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities (other than those financed by proprietary funds and trust funds).

The City reports the following major proprietary funds:

Light and Power Fund - This fund operates the electrical distribution system and includes the fiber-optic system that provides high-speed internet, television, and telephone services to customers in Highland.

Water Fund - This fund operates the water distribution system.

Sewer Fund - This fund operates the sewer treatment plant, sewage pumping stations, and collection systems.

Solid Waste Fund - This fund operates the collection of solid waste pickup.

(iii) GOVERNMENTAL FUNDS

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis revenues are recognized in the accounting period in which they become measurable and available. The length of time to define available is 60 days or less. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

(a) REVENUE RECOGNITION

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available. This concept includes investment earnings, fines and forfeitures, and state-levied locally shared taxes (including motor vehicle fees).

Property taxes and special assessments (in the debt service funds), though measurable, are not available soon enough in the subsequent year to finance current period obligations. Therefore, property tax and special assessment receivables are recorded and offset with a deferred inflow of resources until they become available.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) EXPENDITURE RECOGNITION

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on general long-term debt, which has not matured, is recognized when paid. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

(iv) PROPRIETARY FUNDS

All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. They report charges for services and connection fees as operating revenues, and items such as interest income, grants, and other miscellaneous items as non-operating revenues. The economic resource focus determines costs as a means of maintaining capital investment and management control. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds, and unbilled utility receivables are recorded at each year end.

(v) FIDUCIARY FUNDS

The City currently has one fiduciary fund. The Policemen's Pension Trust Fund is used to account for pension assets held by the City in a trustee capacity. This fund is accounted for and reported in a manner similar to proprietary funds since capital maintenance is critical.

(C) VACATION AND SICK LEAVE

Vacation leave is accrued for full time employees of the City at the rate of one average work week per year upon completion of the first year of continuous service. These employees are granted two average work weeks per year following completion of the second year of continuous service through the sixth year. For the seventh through the eleventh year, three average work weeks are earned per year. From the twelfth through the twentieth year, four average work weeks are earned per year and five average work weeks per year are earned following the twentieth year and thereafter.

Sick leave is accrued for full time City employees at a rate of 13 days a year. Most employees can accumulate up to 30 days of vested sick pay and an additional 60 days of non-vested sick pay. Employees in the Sergeants Union can accumulate up to 90 days of vested sick pay. Employees in the Patrol Officer Union can accumulate up to 45 days of vested sick pay and an additional 45 days of non-vested sick pay. Employees in the IAFF Union can accumulate up to 30 days of vested sick pay and an additional 60 days of non-vested sick pay. Employees in the IBEW and IOUE Unions can accumulate up to 90 days of vested sick pay and an additional 60 days of non-vested sick pay. Terminated employees are compensated for all vested sick days. The City is liable in the approximate amount of \$997,561 for payments to qualified employees of the governmental activities and \$398,307 for payments to qualified employees of the business-type activities as of April 30, 2025.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(D) CASH AND INVESTMENTS

The City considers cash on hand, checking accounts, savings accounts, and other funds with a maturity date when purchased of less than three months as cash and cash equivalents. The City maintains an investment pool that is available for use by all funds, except those of certain special revenue and agency funds. The City maintains a separate accounting of each fund's balance in the pool. Additionally, the City participates in the Illinois Fund and Illinois Police Officers Pension Investment Fund. Investment income earned on pooled investments is distributed to the appropriate funds based on the average daily balance of the investments in each fund.

Investments are stated at fair value. Fair value for investments is determined by closing market prices at year-end as reported by the investment custodian.

All cash and investments of the proprietary funds are considered highly liquid, as these funds participate in the City's investment pool. Consequently, these are considered to be cash and cash equivalents for cash flow purposes.

Restricted cash on the financial statements represents cash for customer deposits, fiber bonds, sewer reserves, and TIF bonds.

(E) GOVERNMENTAL RECEIVABLES

Long-term receivables due to governmental funds are reported on the balance sheets, in spite of their spending measurement focus. However, special reporting treatments are used to indicate that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. The City has determined that an allowance for uncollectible receivables is not needed based on prior years' collections.

(F) ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

(G) DEBT PREMIUMS, DISCOUNTS, AND ISSUANCE COSTS

On the government-wide statement of net position and the proprietary fund statement of net position, debt premiums and discounts are shown separately from debt payable, and debt issuance costs are recognized as an outflow of resources in the period incurred. In addition, unamortized debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method.

At the government fund reporting level, debt premiums and discounts are reported as inflows or outflows of resources in the period incurred.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(H) NET POSITION

Net position is calculated by taking assets plus deferred outflows of resources less liabilities and deferred inflows of resources. The portion of net position that is titled "Invested in Capital Assets, Net of Related Debt" is capital assets less accumulated depreciation and outstanding debt related to the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on its use by City legislation or external restrictions by other governments, creditors, or grantors. The City's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

(I) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position and balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period, and therefore, will not be recognized as an outflow of resources until that time. The government-wide statements report deferred outflows of resources related to the pension and OPEB plans. This deferred outflow represents the combination of changes in assumptions and the difference between projected and actual earnings on pension plan investments to be recognized in a future period.

In addition to liabilities, the statement of financial position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period, and therefore, will not be recognized as an inflow of resources (revenue) until that time. The government-wide statements report unavailable revenues from property taxes and amounts related to pension and OPEB plans. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

(J) CAPITAL ASSETS AND DEPRECIATION

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the City as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in government-wide statements. Infrastructure such as streets, traffic signals and signs are capitalized in the government-wide statements. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated fixed assets are reported at their fair value as of the date received. The City maintains a capitalization threshold of \$15,000.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the general capital assets.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings - 20 to 50 years; improvements/infrastructure - 5 to 50 years; equipment - 3 to 25 years.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(K) GOVERNMENTAL FUND BALANCES

The City elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in the fiscal year ended April 30, 2012. In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts with constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments; or through constitutional provisions or enabling legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by the City Council through an ordinance or resolution. The City had no committed fund balances on April 30, 2025.

Assigned – Amounts that are constrained by an intent to be used for specific purposes but are neither restricted nor committed. The City Council has designated the City Manager and Finance Director the authority to make assignments.

Unassigned – All amounts not included in other spendable classifications.

For the classification of fund balance, the City requires restricted amounts to be spent first when both restricted and unrestricted fund balances are available unless there are legal documents or contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balances, followed by assigned fund balances and then unassigned fund balances when more than one classification for unrestricted fund balances are available.

(L) LEASES

The City records leases based on guidance under GASB Statement No. 87, Leases (GASB 87). GASB 87 requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. It established a single model for lease accounting based on the foundational principals that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-of-use-asset.

(M) COMPARATIVE DATA

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative notes to the financial statements have not been presented since their inclusion would make the notes to the financial statements unduly complex and difficult to read.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(N) NEW ACCOUNTING PRONOUCEMENTS

Effective for fiscal year ended April 30, 2025, the City adopted the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections*. This standard aims to improve consistency and clarity in reporting accounting changes and error corrections. It also establishes disclosure requirements for financial statement notes.

Effective for fiscal year ended April 30, 2025, the City adopted the provisions of GASB Statement No. 101, *Compensated Absences*. This statement requires the recognition of a liability for both unused and used, but unpaid, compensated absences. The liability is recognized when the leave is attributable to past services, accumulates, and is more likely than not to be used. The liability is measured at the employee's rate of pay as of the statement of net position date. See Note 1C for further information on compensated absences.

(O) FUTURE ACCOUNTING PRONOUCEMENTS

The GASB issued Statement No. 102, *Certain Risk Disclosures*, in December 2023. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024. The City is in the process of completing its assessment of the impact of these requirements.

The GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The requirements of this statement are effective for fiscal years beginning after June 15, 2025. The City is in the process of completing its assessment of the impact of these requirements.

The GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The City is in the process of completing its assessment of the impact of these requirements.

NOTE 2. CASH AND INVESTMENTS

Cash and investments as of April 30, 2025 including fiduciary funds, are classified in the accompanying financial statements as follows:

	Primary Government	Component Unit
Total Cash	\$ 15,921,736	\$ 26,362
Illinois Funds	18,005,831	
Total Investments	23,110,933	25,288
Total	<u>\$ 57,038,500</u>	<u>\$ 51,650</u>

Cash includes \$1,000 of cash on-hand and \$15,920,736 of deposits with financial institutions for the primary government and \$26,362 deposited in a financial institution for the component unit.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

The City may invest in any type of security allowed by Illinois Law (Public Funds Investment Act of the State of Illinois: 30 ILCS 235/1 et. Seq. as amended). The summary of the allowable instruments are: Passbook Savings Account; NOW, Super NOW, and Money Market Accounts; Commercial Paper – issuer must be a U.S. corporation with more than \$500,000,000 in assets, rating must be within 3 highest qualifications by 2 standard rating services, must mature within 180 days of purchase, and such purchase cannot exceed 10% of the corporation's outstanding obligations, State treasurer's investment pool; Money Market Mutual Funds – registered under the Investment Company Act of 1940, provided the portfolio is limited to bonds, notes, certificates, treasury bills, or other securities which are guaranteed by the federal government as to principal or interest; Repurchase Agreement – collateralized by full faith in credit U.S. Treasury securities; Certificates of deposit and time deposits, constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the FDIC, legally issuable by savings and loan associates incorporated under the laws of the State of Illinois or any other state or under the laws of the United States and only in those savings and loan associations insured by SAIF, bonds, notes, certificates of indebtedness, treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest, obligations of United States government agencies which are guaranteed by the full faith and credit of the United States government, short-term discount obligations of the Federal National Mortgage Association, insured account of credit unions whose principal office is in Illinois, various tax-exempt securities, and Illinois liquid assets.

The City's Police Pension Fund is regulated by the state of Illinois. The City is not authorized to invest in securities individually with Policemen's Pension Funds, as all investments are controlled through their respective pension investment funds, managed by the state of Illinois.

When permitted by law, the City will pool cash from several different funds that are accounted for in the City's annual financial report to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

The primary objectives, in priority order, of investment activity shall be safety, liquidity, and yield. Investments shall be made with judgment and care, under circumstances then prevailing, with persons of prudence, discretion, and intelligence who exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. City officials and employees shall disclose to the City any material financial interest in financial institutions that conduct business with the City, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the City's portfolio. The City Treasurer, financial officers and others employed in a similar capacity shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

Authority to manage the investment program is granted to the Director of Finance and derived from the following: 65 ILCS 5/3.1-35-50 and the City of Highland Code by Resolution No. 99-12-1304.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

Third party safekeeping is required for all collateral and for all securities. Safekeeping will be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement, or custody agreement.

Any financial institution selected by the City shall provide normal banking services, including, but not limited to: checking accounts, wire transfers, purchase and sale of United States Treasury securities, and safekeeping services.

The City will not maintain depository accounts in any financial institution that is not a member of the FDIC or SAIF system. In addition, the City will not maintain depository accounts in any institution not willing to or capable of posting required collateral for funds in excess of FDIC or SAIF insurable limits.

Fees for banking services shall be mutually agreed to by an authorized representative of the depository bank and the Director of Finance in consultation with the City Manager and shall not be agreed to for any period exceeding three (3) years. Fees for services shall be substantiated by a monthly account analysis and shall be reimbursed by means of compensating balances.

All financial institutions acting as a depository for the City must enter into a "Depository Agreement". All financial institutions and brokers/dealers who desire to become qualified bidders for investment transactions must supply the following upon request by the Director of Finance or an agent of the Director of Finance: audited financial statements, proof of National Association of Securities Dealers (NASD) certification, proof of state registration, completed broker/dealer questionnaire, and certification of having read the City's investment policy.

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table presents the fair value hierarchy for the balances of the investments of the City's Governmental Funds measured at fair value on a recurring basis as of April 30, 2025:

Investment Type	Level 1	Level 2	Level 3	Total
Certificates of Deposit - Negotiable	\$ 2,999,450			\$ 2,999,450
Mutual Funds	1,719,106			1,719,106
	<u>\$ 4,718,556</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,718,556</u>

There is no fair value hierarchy for the Policemen's Pension as the City's share of the state-ran pension funds are measured at net asset value and are not classified within the fair value hierarchy.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The assets measured at fair value for the Governmental Funds are valued at the closing price reported on the active market on which the individual securities are traded.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

(A) INTEREST RATE RISK

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, an investment with a longer maturity date will have a greater sensitivity of its fair value to changes in market interest rates. One of the ways the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flow from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments to market rate fluctuations is provided in the following table. As of April 30, 2025, the City, including fiduciary funds, had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Months)			
		12 Months or Less	13-36 Months	37-60 Months	> 60 Months
Illinois Police Officers' Pension Investment Fund	\$ 15,517,649	\$ 15,517,649			
Certificates of Deposit -Negotiable	2,999,450	249,402	\$ 346,106	\$ 2,403,942	
Certificates of Deposit -Non-Negotiable	2,848,558	879,981	969,988	998,589	
Short Term Cash Equivalent	26,170	26,170			
Mutual Funds	1,719,106	1,719,106			
Total	<u>\$ 23,110,933</u>	<u>\$ 18,392,308</u>	<u>\$ 1,316,094</u>	<u>\$ 3,402,531</u>	<u>\$ -</u>

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

(B) CREDIT RISK

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's state investment pool has earned Fitch's rating (AAAmf). The Policemen's Pension did not hold any investments that were required to be measured for credit risk.

(C) CUSTODIAL CREDIT RISK

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. All deposits are carried at cost plus accrued interest.

The City's balance in the state investment pool is fully collateralized. The City maintains a separate investment account representing a proportionate share of the pool assets and respective collateral; therefore, no collateral is identified with each individual participant's account. As of April 30, 2025, the balance in the City's state investment pool was \$18,005,831.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

The City's cash deposits, including the fiduciary fund, at April 30, 2025 consisted of the following:

<u>Depository Account</u>	<u>Primary Government Bank Balance</u>	<u>Component Unit Bank Balance</u>
Insured	\$ 23,796,452	\$ 26,362
Collateralized:		
Held by pledging bank's trust department in the City's name	15,893,610	
Uninsured	9,640	
Total Deposits	<u>\$ 39,699,702</u>	<u>\$ 26,362</u>

(D) CONCENTRATIONS OF CREDIT RISK

The City's investment policy limits the amount of funds deposited and/or invested in a financial institution. Deposits/investments shall not exceed 65% of a capital stock and surplus of such institution unless collateral security has been pledged, in which case the amount of such deposits and/or investments shall not exceed 75%.

There are no investments in any one financial institution or issuer that represent 5% or more of the total City investments.

NOTE 3. RISK MANAGEMENT

The City of Highland is exposed to risks of loss from normal items typically applicable to all municipalities. These include liability, worker's injury, property damage, and other risks that are too numerous to mention. To reduce the City's risk of loss from damages and claims, the City has purchased commercial insurance from the Illinois Municipal League, which provides insurance coverage for property and liability claims for over 600 Illinois municipalities. Settlement claims have not exceeded insurance coverage for each of the past three fiscal years.

NOTE 4. PROPERTY TAXES

The City's property tax is levied each year on all taxable real property located in the City. Tax revenues reflected in these financial statements are taxes collected on the 2023 levy. The 2024 levy was passed by the council on December 16, 2024. Property taxes attach as an enforceable lien on property as of January 1, and are payable in four installments: July 23, September 23, October 8, and December 8. The City receives significant distributions of tax receipts approximately one month after the taxes are received by the County.

Property tax receivable is recorded in the year of the levy. The revenue from the levy is recorded in the year in which the property tax monies have been budgeted and are to be used to fund expenditures. Therefore, the property tax revenues from the 2024 levy have been deferred since their receipt is not available soon enough in the subsequent year to finance current period obligations.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 4. PROPERTY TAXES (CONTINUED)

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	MAXIMUM						
	LEVY	2024	2023	2022	2021	2020	2019
General Government	.3330	0.3158	0.3243	0.3219	0.3269	0.3304	0.3249
Police Protection	.0750	0.0712	0.0731	0.0725	0.0737	0.0750	0.0732
Fire Protection	.0750	0.0712	0.0731	0.0725	0.0737	0.0750	0.0732
Playground & Rec	.0900	0.0854	0.0877	0.0870	0.0884	0.0900	0.0878
Band	.0400	0.0145	0.0161	0.0173	0.0188	0.0196	0.0202
Social Security		0.1902	0.2014	0.2163	0.2344	0.2105	0.2165
IMRF		0.1268	0.1404	0.1536	0.1664	0.2105	0.2165
Liability Insurance		0.1160	0.1284	0.1384	0.1407	0.1591	0.1637
Crossing Guards	.0200	0.0033	0.0037	0.0039	0.0043	0.0045	0.0046
Audit		0.0221	0.0161	0.0126	0.0118	0.0123	0.0101
Municipal Ambulance	.2500	0.2371	0.2435	0.2417	0.2454	0.2500	0.2439
Community Building	.0750	0.0712	0.0731	0.0725	0.0737	0.0750	0.0732
Police Pension		0.2435	0.2648	0.2846	0.3081	0.3565	0.3323
Library	.1500	0.1423	0.1461	0.1450	0.1473	0.1500	0.1464
Library Liability Ins.		0.0127	0.0141	0.0151	0.0165	0.0172	0.0182
Lease		0.0109	0.0121	0.0130	0.0141	0.0147	0.0152
Public Comfort Station	.0333	0.0091	0.0201	0.0217	0.0169	0.0177	0.0182
TOTAL		<u>1.7433</u>	<u>1.8381</u>	<u>1.8896</u>	<u>1.9611</u>	<u>2.0680</u>	<u>2.0381</u>

The City has established two tax increment financing (TIF) districts to encourage development within the redevelopment project areas and to enhance the value of those properties. In connection with the agreements of the redevelopment project areas, the real estate taxes, which relate to the incremental increase in property values within the redevelopment project areas, are paid directly to the TIF districts for investing in redevelopment projects within the TIF districts.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 5. CAPITAL ASSETS

Summary of capital assets for governmental activities for the year ended April 30, 2025:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Not Being Depreciated:				
Land	\$ 9,657,323	\$ 104,951		\$ 9,762,274
Construction in Progress	753,960	129,113	\$ (445,264)	437,809
Subtotal	10,411,283	234,064	(445,264)	10,200,083
<b>Other Capital Assets:</b>				
Buildings and Improvements	18,869,412	19,801		18,889,213
Improvements	12,969,217	1,719,662		14,688,879
Equipment	8,011,786	531,140	(36,780)	8,506,146
Infrastructure	70,417,820	1,619,578		72,037,398
Subtotal	110,268,235	3,890,181	(36,780)	114,121,636
<b>Accumulated Depreciation:</b>				
Buildings and Improvements	8,044,152	421,514		8,465,666
Improvements	6,018,938	684,066		6,703,004
Equipment	6,063,133	593,875	(23,294)	6,633,714
Infrastructure	50,568,465	1,753,035		52,321,500
Subtotal	70,694,688	3,452,490	(23,294)	74,123,884
Net Other Capital Assets	39,573,547	437,691	(13,486)	39,997,752
Net Capital Assets	\$ 49,984,830	\$ 671,755	\$ (458,750)	\$ 50,197,835

Depreciation was charged to functions as follows:

Governmental Activities:

General Government	\$ 289,279
Public Safety	565,266
Highways and Streets	1,986,625
Culture and Recreation	559,067
Economic Development	52,253
Total Governmental Activities Depreciation Expense	<u>\$ 3,452,490</u>



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 5. CAPITAL ASSETS (CONTINUED)

Summary of capital assets for business-type activities for the year ended April 30, 2025:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-Type Activities:</b>				
Not Being Depreciated				
Land	\$ 2,644,590			\$ 2,644,590
Construction in Progress	303,321	\$ 50,838	\$ (119,935)	234,224
Subtotal	2,947,911	50,838	(119,935)	2,878,814
<b>Other Capital Assets:</b>				
Buildings	31,130,441	78,705		31,209,146
Lines	52,525,393	1,092,019		53,617,412
Equipment	13,538,492	529,325	(83,768)	13,984,049
Other Improvements	19,724,520	326,637		20,051,157
Interconnect	6,917,374			6,917,374
Subtotal	123,836,220	2,026,686	(83,768)	125,779,138
<b>Accumulated Depreciation:</b>				
Buildings	19,266,497	409,814		19,676,311
Lines	31,721,612	1,321,237		33,042,849
Equipment	12,160,264	406,009	(83,768)	12,482,505
Other Improvements	12,818,861	730,131		13,548,992
Interconnect	3,865,263	248,583		4,113,846
Subtotal	79,832,497	3,115,774	(83,768)	82,864,503
Net Other Capital Assets	44,003,723	(1,089,088)	0	42,914,635
Net Capital Assets	\$ 46,951,634	\$ (1,038,250)	\$ (119,935)	\$ 45,793,449

Depreciation was charged to functions as follows:

Business-Type Activities:

Light and Power	\$ 1,570,425
Water	865,720
Sewer	679,629
	<u>\$ 3,115,774</u>

Right of use leased asset activity for the year ended April 30, 2025, was as follows:

	<u>Balance May 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance April 30, 2025</u>
<b>Governmental Activities:</b>				
Right Of Use Leased				
Equipment	\$ 968,793	\$	\$	\$ 968,793
<b>Accumulated Amortization:</b>				
Right Of Use Leased				
Equipment	\$ 125,479	\$ 96,552	\$	\$ 222,031
Net Right Of Use Assets	\$ 843,314	\$ (96,552)	\$ -	\$ 746,762

Amortization expense charged to governmental activities was \$96,552 for the year ended April 30, 2025.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 6. LONG-TERM OBLIGATIONS

The following is a summary of transactions for long-term liabilities of the City for the year ended April 30, 2025:

	April 30, 2024	Additions	Reductions	April 30, 2025	Due Within One Year
<b>Governmental Activities:</b>					
Premium on Debt	\$ 516,349		\$ (42,217)	\$ 474,132	\$ 42,217
Direct Placement Bonds	1,830,000		(210,000)	1,620,000	215,000
Public Offering Bonds	1,482,883		(286,337)	1,196,546	270,764
GO Direct Borrowings Debt Certificates Payable	9,210,000		(520,000)	8,690,000	540,000
Direct Borrowings Notes Payable	157,782		(157,782)	0	
Compensated Absences	950,588	46,973		997,561	199,512
Net Pension Liability - IMRF	1,051,768		(780,105)	271,663	
Net Pension Liability - Police Pension	7,543,384		(64,092)	7,479,292	
Other Post Employment Benefits	1,169,559		(403,295)	766,264	
Accrued Interest	1,083,110		(111,310)	971,800	127,459
Long-Term Liabilities	<u>\$ 24,995,423</u>	<u>\$ 46,973</u>	<u>\$ (2,575,138)</u>	<u>\$ 22,467,258</u>	<u>\$ 1,394,952</u>
<b>Business-Type Activities:</b>					
Premium on Debt	\$ 72,099		\$ (7,656)	\$ 64,443	\$ 7,656
Public Offering Bonds	1,555,000		(145,000)	1,410,000	150,000
Direct Placement Bonds	6,855,000		(805,000)	6,050,000	820,000
GO Direct Borrowings Notes Payable	821,000		(171,000)	650,000	177,000
Direct Borrowings Notes Payable	9,658,163		(501,650)	9,156,513	507,498
Compensated Absences	366,049	32,258		398,307	79,661
Net Pension Liability - IMRF	714,811		(400,602)	314,209	
Other Post Employment Benefits	616,389		(202,193)	414,196	
Accrued Interest	106,270		(9,264)	97,006	97,006
Long-Term Liabilities	<u>\$ 20,764,781</u>	<u>\$ 32,258</u>	<u>\$ (2,242,365)</u>	<u>\$ 18,554,674</u>	<u>\$ 1,838,821</u>

The General Obligation (GO) debt are shown separately in the above table

The change in the compensated absences liability is presented as a net change.

Default Provisions

The City's GO debt certificates from direct borrowings related to governmental activities of \$8,690,000 contain a provision that in the event of a default, the Seller or Certificate holder may pursue any available remedy by suit at law or equity to enforce the payment of all amounts due or to become due.

The City's direct placement bonds related to business-type activities of \$6,050,000 contain a provision that in the event of default, registered owners of at least 25% may accelerate indebtedness. In the event of default on the City's outstanding GO notes payable related to business-type activities of \$650,000, the Bank may take any relief as permitted by law including suit and any rights and remedies. The City's outstanding notes from direct borrowings related to business-type activities of \$9,156,513 has the following delinquent loan provisions. The City must contact the Agency in writing within 15 days of payment due date. The Agency will then confirm in writing the acceptability of the City's response or take appropriate action. If the City doesn't comply with the above, the Agency shall promptly issue a notice of delinquency which requires a written response within 15 days. Failure to take appropriate action will result in the Agency pursuing the collection of the amounts past due, the outstanding loan balance and the costs incurred.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

The annual debt service requirements for long-term debt on April 30, 2025 were as follows:

YEAR ENDING APRIL 30	Governmental Activities				Business-Type Activities			
	Bonds		Notes from Direct Borrowings		Bonds		Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 485,764	\$ 310,687	\$ 540,000	\$ 274,887	\$ 970,000	\$ 157,380	\$ 684,498	\$ 138,461
2027	468,627	323,523	570,000	252,294	995,000	136,618	698,752	125,316
2028	462,775	332,925	590,000	228,663	1,010,000	115,374	712,435	111,826
2029	458,223	340,727	610,000	212,103	1,035,000	93,756	626,206	97,972
2030	446,156	350,744	625,000	195,013	1,050,000	71,656	535,067	89,312
2031-2035	495,001	22,348	3,160,000	680,858	2,400,000	81,000	2,781,487	340,408
2036-2040			2,595,000	246,000			2,967,236	154,659
2041-2045							800,832	9,445
Total	<u>\$ 2,816,546</u>	<u>\$ 1,680,954</u>	<u>\$ 8,690,000</u>	<u>\$ 2,089,818</u>	<u>\$ 7,460,000</u>	<u>\$ 655,784</u>	<u>\$ 9,806,513</u>	<u>\$ 1,067,399</u>

There are a number of limitations and restrictions contained in the various bond indentures.

The City was in compliance with all significant limitations and restrictions.

Details of long-term obligations are as follows:

Public Offerings and Direct Placement Bonds

Governmental Activities:

2010 street alternate bonds are due in annual installments beginning January 2020 through January 2030. Beginning in fiscal year 2011, the bond starts compounding interest at 3.70% to 4.95%. Revenue bonds were issued for future improvements to the City's streets. Total interest due on remaining balance is \$1,483,454.

\$ 1,196,546

The 2012 revenue bonds were refinanced on August 24, 2020. The bonds are being repaid in semi-annual installments at interest rates ranging from 2% to 3% with a final maturity date of 1/1/2032.

These bonds were originally issued to fund infrastructure improvements and reimburse certain development costs for the new hospital built in the City's Tif District #2.

Total interest due on the remaining balance is \$197,500.

1,620,000

Total Public Offerings and Direct Placement Bonds - Governmental Activities

\$ 2,816,546

Public Offerings and Direct Placement Bonds

Business-Type Activities:

The 2010 and 2012 Electric system revenue bonds were refinanced on October 16, 2019. The bonds are being repaid in semi-annual installments at 2.16% interest with a final maturity date of 1/1/2032.

This debt was issued to raise funding for the City's Fiber to the Premises Project. Total interest due on the remaining balance is \$528,984.

\$ 6,050,000

2021 Sewerage system revenue bonds due in various semi-annual installments. These bonds have an interest rate of 2.00%. Revenue bonds were issued to secure a better interest rate for the City on existing bonds for improvements to the sewer system. The total principal amount of the bonds is \$1,987,000, of which \$43,859 is attributable to bond issue costs. The maturity date of the bonds is October 1, 2033. The total interest due on the remaining balance is \$126,800.

1,410,000

Total Public Offerings and Direct Placement Bonds - Business-Type Activities

\$ 7,460,000



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

Direct Borrowings GO Debt Certificates Payable and Notes Payable

Governmental Activities:

In 2020, the City borrowed funds from BOK Financial with financing assistance from Commerce Bank in order to complete public safety facility improvements. The total amount borrowed was \$8,475,000 and is being repaid in semi-annual installments with an interest rate ranging from 2.0%-4.0%. The maturity date of this borrowing is February 1, 2040 and the total interest due on the remaining balance is \$1,696,913. \$ 6,820,000

In 2023, the City borrowed funds from Capital One Public Funding in order to complete the city hall remodeling project. The total amount borrowed was \$2,035,000 and is being repaid in semi-annual installments with an interest rate of 4.39%. The maturity date of this borrowing is September 1, 2033 and the total interest due on the remaining balance is \$392,905. 1,870,000

Total Direct Borrowings GO Debt Certificates Payable and Notes Payable - Governmental Activities \$ 8,690,000

Direct Borrowings GO Notes Payable and Notes Payable

Business-Type Activities:

In 2018, the City borrowed funds from the State Bank of Bern with financing assistance from Sterns Brothers in order to complete water main improvements in the City of Highland. The total loan amount was \$1,665,000 and is being repaid in various semi-annual installments at an interest rate of 3.670%. The maturity date of this loan is October 1, 2028 and total interest due on the remaining balance is \$48,609. \$ 650,000

In 2019, the City secured a low interest (1.38%) loan with the Illinois Environmental Protection Agency which will fund the rehabilitation of the Water Reclamation Facility. The total amount borrowed was \$9,240,944 with \$1,650,000 approved to be forgiven by the IEPA. The maturity of this loan is November 11, 2040 and is being repaid in semi-annual installments. Total interest due on the remaining balance is \$897,259. 7,610,887

In 2022, the City secured a low interest (.83%) loan with the Illinois Environmental Protection Agency which will fund the rehabilitation of the Sewer Trunk. The total amount borrowed was \$2,043,060 with \$336,916 approved to be forgiven by the IEPA. The maturity of this loan is November 22, 2042 and is being repaid in semi-annual installments. Total interest due on the remaining balance is \$121,531. 1,545,626

Total Direct Borrowings GO Notes Payable and Notes Payable - Business-Type Activities \$ 9,806,513



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 7. LEASES

City as Lessee

In October 2019, the City signed a finance lease agreement to lease a Senior Center building. The lease term is 10 years with a balloon payment of \$138,000 due at signing and annual payments in the amount of \$30,000 beginning one year following the lease date. The future lease payments have been discounted using a rate of 2.75%

In December 2023, the City signed a finance lease agreement to lease a Toyne Fire Engine. The lease term is 10 years with annual payments in the amount of \$52,896 beginning one year following the lease date. The future lease payments have been discounted using a rate of 5.77%.

At April 30 2025, the City has recognized a total lease liability of \$551,724. See Note 5 for information related to the right-to-use assets accounted for through the above leases. During the fiscal year, the City recorded \$96,552 in amortization expense and \$28,651 in interest expense for the above lease arrangements.

At April 30, 2025, the City recognized the following lease liability:

	<u>Payable</u> <u>May 1, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Payable</u> <u>April 30, 2025</u>	<u>Payable Within</u> <u>One Year</u>
Governmental Activities:					
Lease Liability	\$ 605,969		\$ 54,245	\$ 551,724	\$ 56,659

Remaining principal and interest payments on leases are as follows:

	<u>Governmental Activities</u>		
<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>April 30,</u>			
2026	\$ 56,659	\$ 26,237	\$ 82,896
2027	59,192	23,704	82,896
2028	61,850	21,046	82,896
2029	64,641	18,255	82,896
Thereafter	309,382	45,098	354,480
	<u>\$ 551,724</u>	<u>\$ 134,340</u>	<u>\$ 686,064</u>



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS

(A) ILLINOIS MUNICIPAL RETIREMENT FUND – REGULAR AND SLEP EMPLOYEES

(i) PLAN DESCRIPTION

The City of Highland's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The City of Highland's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. This report is available for download at [www.imrf.org](http://www.imrf.org).

(ii) BENEFITS PROVIDED

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

(iii) EMPLOYEES COVERED BY BENEFIT TERMS

As of December 31, 2024, the following employees were covered by the benefit terms:

	REGULAR PLAN	SLEP PLAN
Retirees and Beneficiaries currently receiving benefits	94	0
Inactive Plan Members entitled to but not yet receiving benefits	73	1
Active Plan Members	93	1
Total	<u>260</u>	<u>2</u>

(iv) CONTRIBUTIONS

(a) REGULAR PLAN

As set by statute, the City's Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City's annual required contribution rate for calendar year 2024 was 6.03%. For the fiscal year ended April 30, 2025, the City contributed \$455,289 to the plan. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(b) SLEP PLAN

As set by statute, the City's Regular plan members are required to contribute 7.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City's annual required contribution rate for calendar year 2024 was 15.90%. For the fiscal year ended April 30, 2025, the City contributed \$20,475 to the plan. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(v) NET PENSION LIABILITY

The City of Highland's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.



## NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

The following are the methods and assumptions used to determine total pension liability at December 31, 2024.

Other Information:

<sup>1</sup> There were no changes in the discount rate used to calculate the Total Pension Liability (TPL), since the December 31, 2023 valuation.

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CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85-6.25%
Cash Equivalents	1.00%	3.60%
Total	<u>100%</u>	

(vii) SINGLE DISCOUNT RATE

A Single Discount Rate of 7.25% for both the regular plan and the SLEP plan was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

(viii) CHANGES IN THE NET PENSION LIABILITY (ASSET)

(a) REGULAR PLAN

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance, December 31, 2023	\$ 43,875,968	\$ 42,155,536	\$ 1,720,432
Changes for the year:			
Service Cost	608,676		608,676
Interest on the Total Pension Liability	3,120,595		3,120,595
Difference Between Expected and Actual Experience of the Total Pension Liability	(308,207)		(308,207)
Contributions - Employer		425,748	(425,748)
Contributions - Employees		317,723	(317,723)
Net Investment Income		4,169,556	(4,169,556)
Benefit Payments, Including Refunds of Employee Contributions	(2,275,227)	(2,275,227)	0
Other (Net Transfer)		(487,456)	487,456
Net Changes	1,145,837	2,150,344	(1,004,507)
Balance, December 31, 2024	<u>\$ 45,021,805</u>	<u>\$ 44,305,880</u>	<u>\$ 715,925</u>

(b) SLEP PLAN

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance, December 31, 2023	\$ 252,379	\$ 206,232	\$ 46,147
Changes for the year:			
Service Cost	22,474		22,474
Contributions - Employer		20,274	(20,274)
Contributions - Employee		9,563	(9,563)
Interest on the Total Pension Liability	19,112		19,112
Difference Between Expected and Actual Experience of the Total Pension Liability	(164,321)		(164,321)
Net Investment Income		27,083	(27,083)
Other (Net Transfer)		(3,455)	3,455
Net Changes	(122,735)	53,465	(176,200)
Balance, December 31, 2024	<u>\$ 129,644</u>	<u>\$ 259,697</u>	<u>\$ (130,053)</u>



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

(ix) SENSITIVITY IN THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	REGULAR PLAN		SLEP PLAN	
		Net Pension		Net Pension
	Discount Rate	Liability (Asset)	Discount Rate	Liability (Asset)
1% Decrease	6.25%	\$ 5,626,765	6.25%	\$ (96,657)
Current Discount Rate	7.25%	715,925	7.25%	(130,053)
1% Increase	8.25%	(3,127,292)	8.25%	(159,758)

(x) PENSION BENEFIT, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended April 30, 2025, the City of Highland recognized pension income of \$50,213 for the Regular plan and a pension income of \$39,844 for the SLEP plan. At April 30, 2025, the City of Highland recognized deferred outflows and inflows of resources related to pensions from the following sources:

	Regular Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Differences Between Expected and Actual Experience	\$ 75,597	\$ 244,613	\$ (169,016)
Changes of Assumptions		39,370	(39,370)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,559,385	2,609,009	950,376
Pension Contributions Made Subsequent to the Measurement Date	160,143		160,143
Total Deferred Amounts Related to Pensions	<u>\$ 3,795,125</u>	<u>\$ 2,892,992</u>	<u>\$ 902,133</u>
	SLEP Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,303	\$ 118,215	\$ (116,912)
Changes of Assumptions		428	(428)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	64,593	26,043	38,550
Pension Contributions Made Subsequent to the Measurement Date	7,011		7,011
	<u>\$ 72,907</u>	<u>\$ 144,686</u>	<u>\$ (71,779)</u>



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

Amounts realized as net deferred inflows and outflows of resources related to pensions will be realized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Outflows of Resources Regular Plan	Net Deferred Outflows of Resources SLEP Plan
2025	\$ 602,131	\$ (20,877)
2026	1,146,502	(20,136)
2027	(609,204)	(28,531)
2028	(237,296)	(2,235)
Total	<u>\$ 902,133</u>	<u>\$ (71,779)</u>

(B) POLICE PENSION

(i) PLAN ADMINISTRATION

Police sworn personnel are covered by the Police Pension Plan which is a defined benefit single employer pension plan. Although this is a single employer pension plan, the defined benefits and employee and employer contributions level are governed by Illinois Compiled Statutes (Chapter 40 ILCS 5/3) and may be amended only by the Illinois Legislature. The City accounts for the plan as a pension trust fund. The City does not separately issue a financial report for the police pension plan.

The plan is governed by a five-member Board of Trustees. Two members of the board are appointed by the City, two are active members of the police department elected by the membership, and one is a retired member of the police department elected by the membership.

At April 30, 2024, the Police Pension Plan membership consisted of:

Inactive Plan Members and Beneficiaries Currently Receiving Benefits	16
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	4
Active Plan Members	<u>21</u>
Total	<u>41</u>

(ii) BENEFITS PROVIDED

The Plan provides retirement, disability, death, and termination benefits. The Police Pension Plan has two tiers. Police officers hired prior to January 1, 2011 are eligible for Tier 1. Police officers hired on or after January 1, 2011 are eligible for Tier 2.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
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NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

Under Tier 1, a police officer age 50 or more with 20 or more years of creditable service shall receive a pension of one-half of the salary attached to the rank held by the officer at the date of retirement. The pension shall be increased by 2.5% of such salary for each additional year of service over 20 years of service through 30 years of service, to a maximum of 75% of such salary. The minimum monthly benefit is \$1,000 per month. The monthly benefit shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension, and 3% compounded annually thereafter. Those that retire prior to age 55 receive an increase of 1/12 of 3% for each full month from benefit commencement until age 55 is reached.

Under Tier 2, a police officer age 55 or more with 10 or more years of creditable service shall receive a pension of 2.5% per year of service times the average salary for the eight consecutive years prior to retirement times the number of years of service. The maximum benefit is 75% of average salary. An annual cost-of-living adjustment is calculated each January 1<sup>st</sup>. The increase is equal to 3% per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the 12 months ending with the September preceding each November 1<sup>st</sup>, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension state date, whichever is later.

Officers totally and permanently disabled as determined by the Board of Trustees are eligible to receive a disability benefit. Officers disabled in the performance of an act of duty are entitled to 65% of the salary attached to the rank held on the date of service and the monthly retirement pension that the member is entitled to receive if he or she retired immediately. If the disability occurs while the officer is not in performance of an act of duty, the officer is entitled to a disability benefit of 50% of the salary attached to the rank on the last day of service.

If an officer dies in the line of service, the named beneficiary is entitled to a death benefit equal to 100% of the officer's salary attached to the rank held by the officer on the last day of service. For a non-service death, the beneficiary would receive a maximum of 50% of the salary attached to the rank held by the officer on the last day of service, and the monthly retirement pension earned by the deceased officer at the time of death, regardless of whether death occurs before or after age 50. For non-service deaths with less than 10 years of service, a refund of member contributions is provided.

After termination of service, an officer with less than 10 years of service will receive a refund of their contributions. If the officer has 10 or more years of service, the officer will receive either a refund of their contributions, or the termination benefit, payable upon reaching age 60 provided contributions are not withdrawn. The termination benefit is 2.50% of the annual salary held in the year prior to termination times years of creditable service.

(iii) CONTRIBUTIONS

Plan members are required to contribute 9.91% of their base salary to the Police Pension Plan. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
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NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

(iv) INVESTMENT POLICY

Pursuant to Chapter 40 ILCS 5/22B, the investments are held by the Police Officers' Pension Investment Fund ("IPOPIF"). IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

For the year ended April 30, 2024, the annual money-weighted rate of return on plan investments, net of pension plan investment expense, was 9.17%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The following was the Board's adopted asset allocation policy as of April 30, 2024:

Asset Class	Target Allocation
<b>Growth</b>	<b>58%</b>
US Large	23%
US Small	5%
International Developed	19%
International Developed Small	5%
Emerging Markets	6%
Private Equity	0%
<b>Income</b>	<b>16%</b>
High Yield Corporate Credit	7%
Emerging Market Debt	6%
Bank Loans	3%
Private Credit	0%
<b>Real Assets</b>	<b>6%</b>
REITs	4%
Real Estate	2%
Infrastructure	0%
<b>Risk Mitigation</b>	<b>20%</b>
Cash	1%
Short-Term Govt/Credit	10%
US Treasury	3%
US TIPS	3%
Core Fixed Income	3%
<b>Total</b>	<b>100%</b>



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

(v) CHANGES IN THE NET PENSION LIABILITY

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance, April 30, 2023	\$ 21,868,820	\$ 14,325,436	\$ 7,543,384
Changes for the year:			
Service Cost	358,113		358,113
Interest on the Total Pension Liability	1,476,240		1,476,240
Difference Between Expected and Actual Experience of the Total Pension Liability	216,063		216,063
Contributions - Employer		660,459	(660,459)
Contributions - Employees		170,271	(170,271)
Net Investment Income		1,302,836	(1,302,836)
Benefit Payments, Including Refunds of Employee Contributions	(1,035,051)	(1,035,051)	0
Administrative Expenses		(19,058)	19,058
Net Changes	1,015,365	1,079,457	(64,092)
Balance, April 30, 2024	<u>\$ 22,884,185</u>	<u>\$ 15,404,893</u>	<u>\$ 7,479,292</u>

(vi) ACTUARIAL ASSUMPTIONS

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2024 using the following actuarial assumptions:

Inflation	2.50%
Salary Increase	Service-related table with rates grading from 11.0% to 3.5% at 30 years of service
Discount Rate	6.80%
Investment Rate Of Return	6.80%
Mortality	Healthy (pre-commencement): Pub-2010 Public Safety Employee Mortality Table without adjustment, with generational improvement scale MP-2021 applied from 2010. Healthy (post-commencement): Pub-2010 Public Safety Employee Mortality Table with 1.15 adjustment for males, with generational improvement scale MP-2021 applied from 2010. The Pub-2010 Public Safety Survivor Mortality Table with 1.15 adjustment for females, with generational improvement scale MP-2021 applied from 2010 is used for survivors. Disabled: Pub-2010 Public Safety Disabled Retiree Mortality Table with 1.08 adjustment for males, with generational improvement scale MP-2021 applied from 2010.  10% of deaths are assumed to be in the line of duty



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

(vii) DISCOUNT RATE

The discount rate used to measure the total pension liability was 6.80%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Pension Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(viii) SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.80%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease	Current Discount Rate	1% Increase
	5.80%	6.80%	7.80%
Net Pension Liability	\$ 11,009,175	\$ 7,479,292	\$ 4,637,752

(ix) DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

At April 30, 2025, the City of Highland recognized deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Differences Between Expected and Actual Experience	\$ 280,159	\$ 447,624	\$ (167,465)
Changes of Assumptions	282,334	400,457	(118,123)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	970,895	800,090	170,805
Pension Contributions Made Subsequent to the Measurement Date	985,747		985,747
Total Deferred Amounts Related to Pensions	<u>\$ 2,519,135</u>	<u>\$ 1,648,171</u>	<u>\$ 870,964</u>



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 8. RETIREMENT FUND COMMITMENTS (CONTINUED)

Amounts realized as deferred outflows of resources related to pensions will be realized in pension expense in future periods as follows:

Year Ending April 30,	Net Deferred Inflows of Resources
2025	\$ 814,367
2026	228,470
2027	(155,306)
2028	(78,300)
2029	30,866
Thereafter	30,867
Total	<u>\$ 870,964</u>

NOTE 9. INTERFUND ACTIVITY

Interfund balances exist on the governmental and proprietary fund financial statements and represents amounts loaned among the funds that are expected to be repaid within the next year. Interfund balances between governmental funds and interfund balances between proprietary funds have been eliminated in the government-wide statement of net position. Interfund balances at April 30, 2025, consisted of the following:

Due To	Due From	Amount
City Property Replacement Fund	General Corporate Fund	\$ 355,000
City Property Replacement Fund	Street Improvement Fund	250,000

Interfund transfers exist due to the allocation of general administrative expenses among the funds and to provide funding for the economic development fund. The transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Interfund transfers for the year ended April 30, 2025, consisted of the following:

		Transfer From:	
		General Corporate	Total
Transfer To:	City Property Replacement	\$ 565,000	\$ 565,000
	Total	<u>\$ 565,000</u>	<u>\$ 565,000</u>



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 10. OTHER POST EMPLOYMENT BENEFITS

The City of Highland's Retiree Health Care Plan (Plan) is a single-employer defined benefit post-employment health care plan that covers eligible retired employees of the City. The City allows for retired employees to purchase medical, pharmacy, and dental insurance through the City's single employer group plans. This constitutes an other post employment benefit (OPEB) provided to the employees. These benefits are governed by the City Council and can be amended through the City's personnel manual and union contracts. For purposes of applying Paragraph 4 under Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the Plan does not meet the requirements for an OPEB plan administered through a trust and does not issue a stand-alone financial report.

(i) Employees Covered by Benefit Terms

At April 30, 2025, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	3
Inactive Plan Members Entitled to but not yet Receiving Benefits	0
Active Plan Members	111
	<u>114</u>

(ii) BENEFITS PROVIDED

Retirees and their spouses or surviving spouses are eligible to purchase medical, pharmacy and dental benefits at the City's group rates. Although retirees pay 100% for dental and vision coverage, and the majority of the cost for medical coverage, the City in effect also subsidizes a portion of the insurance costs by allowing them to remain on the group plan. Eligible employees must be at least 55 years of age with 20 years of service or 60 years of age with 8 years of service for all departments other than the police. Police department retirees must be 50 years of age with 20 years of service or 60 years of age with 8 years of service. Retirees and their spouses may only receive these benefits until reaching the age of 65.

(iii) NET OPEB LIABILITY

The measurement period for the OPEB expense was May 1, 2024 to April 30, 2025. The reporting period is May 1, 2024 through April 30, 2025. The City's Total OPEB Liability was measured as of April 30, 2025.

The components of the net OPEB liability of the plan at April 30, 2025, calculated in accordance with GASB Statement No. 75 were as follows:

Total OPEB Liability	\$ 1,180,460
Plan Fiduciary Net Position	<u>0</u>
Net OPEB Liability	<u>\$ 1,180,460</u>

Plan fiduciary net position as a percentage of the total OPEB liability is 0%.

See the schedule of changes in total OPEB liability and related ratios in the required supplementary information for additional information related to the funded status of the plan.

For the year ended April 30, 2025, the City will recognize OPEB income of \$24,618.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 10. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

(iv) ACTUARIAL ASSUMPTIONS

The Total OPEB Liability was determined by an actuarial valuation as of May 1, 2024, updated to April 30, 2025, using the following actuarial assumptions:

Price Inflation	2.50%
Annual Wage Increases	2.75%
Discount Rate	4.64%

For healthy pre-retirement lives: Pub-2010, amount-weighted, below-median income, general, employee, male and female tables. For healthy post-retirement lives: Pub-2010, amount-weighted, below-median income, general, retiree, male (adjusted 106%) and female (adjusted 105%) tables. For disabled retirement lives: Pub-2010, amount-weighted, general, disabled retiree, male and female tables.

(v) DISCOUNT RATE

Given the City's decision not to fund the program, all future benefit payments were discounted using a high-quality municipal bond rate of 4.64%. The high-quality municipal bond rate was based on the week closest but not later than the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices. The S&P Municipal 20 Year High Grade Rate Index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years. Eligible bonds must be rated at least AA/Aa by Standard and Poor's Ratings Services, Aa2 by Moody's or AA by Fitch. If there are multiple ratings, the lowest rating is used.

(vi) CHANGES IN TOTAL OPEB LIABILITY

	Increases and (Decreases) in Total OPEB Liability
Reporting Period Ending April 30, 2024	\$ 1,785,948
Changes for the Year:	
Service Cost	46,111
Interest	51,987
Changes of Assumptions	(266,222)
Differences Between Expected and Actual Experience	(437,364)
Benefit Changes	
Net Changes	(605,488)
Reporting Period Ending April 30, 2025	\$ 1,180,460

Changes of assumptions reflect a change in the discount rate from 4.42% for the fiscal year ending April 30, 2024 to 4.64% for the fiscal year ending April 30, 2025.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 10. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

(vii) SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 1,311,513	\$ 1,180,460	\$ 1,063,931

(viii) SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES

The following presents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	\$ 1,029,996	\$ 1,180,460	\$ 1,361,160

(ix) DEFERRED OUTFLOWS OF RESOURCES RELATED TO OPEB

At April 30, 2025, the City of Highland recognized deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience		\$ 712,849
Changes in Assumptions	\$ 159,887	442,601
Total Deferred Amounts Related to OPEB	<u>\$ 159,887</u>	<u>\$ 1,155,450</u>



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 10. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Amounts realized as deferred inflows of resources related to OPEB will be realized in OPEB expense in future periods as follows:

	Net Deferred Inflows of Resources
2026 \$	(125,568)
2027	(129,484)
2028	(139,976)
2029	(102,393)
2030	(102,393)
Thereafter	(395,749)
Total \$	<u>(995,563)</u>

NOTE 11. TAX ABATEMENTS

The City enters into property tax abatement agreements with local businesses under the Illinois Tax Increment Allocation Redevelopment Act. Under this act, localities may grant property tax abatements for the purpose of rehabilitation of blighted or conservation areas. The abatements may be granted to any business located within the TIF District boundaries which incur qualified redevelopment costs. A typical agreement will reimburse a developer's qualified costs up to 100% of the annual property tax increment. For the fiscal year ended April 30, 2025, the City abated property taxes totaling \$236,555

The City entered into sales tax rebate agreements with multiple businesses within the City's business district as an incentive for the businesses to complete improvements to their businesses. These businesses receive sales tax rebates of up to 100% of the 1% city sales tax increment, to be paid annually. For the fiscal year ended April 30, 2025, the City abated sales taxes totaling \$18,716 under these agreements.

The City entered into property tax abatement agreements with multiple businesses within the City's business district as an incentive for the businesses to complete improvements to the buildings within the district. These agreements reimburse the businesses up to 100% of the City's portion of the ad valorem tax increment generated on the increase in equalized assessed value for the improved property. For the fiscal year ended April 30, 2025, the City abated property taxes totaling \$15,425 under these agreements.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 12. LEGAL DEBT MARGIN

The legal debt margin for the City of Highland was \$14,280,866 for general obligation debts. The computation was as follows:

Assessed Valuation as of April 30, 2025	\$ 276,049,847
Statutory Debt Limitation (8.625% of Assessed Valuation)	\$ 23,809,299
Less: Debt Counting Against Limit	(9,528,433)
Legal Debt Margin	\$ 14,280,866

The total debt counting against the legal debt margin for the City of Highland at April 30, 2025 was \$9,528,433.

NOTE 13. DEFICIT FUND BALANCES

The following individual nonmajor funds reported deficit fund balances on April 30, 2025:

Fund	Deficit Fund Balance
Library Endowment	\$ 60,372
Total Deficit Fund Balance	\$ 60,372

NOTE 14. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 5, 2025, which is the date the financial statements were available to be issued. Management concluded the below subsequent event required disclosure.

The City is in the process of obtaining general obligation bonds (alternate revenue source) series 2026. This bond is proposed to be in the amount of \$2,000,000 and potentially bear interest at an annual rate of 5%. The bond proceeds are intended to be used for the Cally Lane extension and Sycamore and 40 access point projects.

NOTE 15. RESTATEMENT

The net position of governmental activities and business type activities was restated while implementing GASB Statement No. 101, *Compensated Absences*. Additional accruals were necessary for the City's portion of taxes and pension expense related to compensated absences. The tables below summarize the changes made to net position on Exhibit 1, Exhibit 2, and Exhibit 8.

	Governmental Activities	
	4/30/2023	4/30/2024
Net Position, as Previously Reported	\$ 48,763,597	\$ 53,830,145
Adoption of New Accounting Pronouncement	(179,158)	(218,995)
Net Position, as Restated	\$ 48,584,439	\$ 53,611,150



CITY OF HIGHLAND, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2025

NOTE 15. RESTATEMENT (CONTINUED)

Business-Type Activities					
4/30/2023					
	Light And Power	Water	Sewer	Solid Waste	Total
Net Position, as Previously Reported	\$ 17,367,701	\$ 11,120,769	\$ 9,398,784	\$ 915,886	\$ 38,803,140
Adoption of New Accounting Pronouncement	(24,936)	(11,549)	(6,584)		(43,069)
Net Position, as Restated	<u>\$ 17,342,765</u>	<u>\$ 11,109,220</u>	<u>\$ 9,392,200</u>	<u>\$ 915,886</u>	<u>\$ 38,760,071</u>

Business-Type Activities					
4/30/2024					
	Light And Power	Water	Sewer	Solid Waste	Total
Net Position, as Previously Reported	\$ 18,211,316	\$ 11,552,064	\$ 9,833,324	\$ 954,354	\$ 40,551,058
Adoption of New Accounting Pronouncement	(27,618)	(9,809)	(6,624)		(44,051)
Net Position, as Restated	<u>\$ 18,183,698</u>	<u>\$ 11,542,255</u>	<u>\$ 9,826,700</u>	<u>\$ 954,354</u>	<u>\$ 40,507,007</u>

NOTE 16. GOVERNMENTAL FUND BALANCES

As of April 30, 2025, governmental fund balances are classified as follows:

	General Corporate Fund	City Property Replacement Fund	Ambulance Fund	Street Improvement Fund	Other Governmental Funds	Totals
Nonspendable:						
Prepaid Expenses	\$ 103,189		\$ 7,004		\$ 169,577	\$ 279,770
Total Nonspendable	<u>103,189</u>	<u>\$ 0</u>	<u>7,004</u>	<u>\$ 0</u>	<u>169,577</u>	<u>279,770</u>
Restricted for:						
Cemetery Operations and Maintenance					836,454	836,454
Economic Development					1,327,049	1,327,049
Fire Protection	50,796					50,796
Highways and Streets					1,092,683	1,092,683
Business District A					2,923,184	2,923,184
IMRF					206,487	206,487
Debt Service					800,585	800,585
Liability Insurance					100,941	100,941
Senior Community Center	29,762					29,762
Public Comfort Station	83,073					83,073
School Crossing Guard	17,610					17,610
Total Restricted	<u>181,241</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,287,383</u>	<u>7,468,624</u>
Assigned, Reported in:						
Special Revenue Funds			824,047		1,696,373	2,520,420
Debt Service Funds				3,720,348		3,720,348
Capital Projects Funds		11,398,771				11,398,771
Total Assigned	<u>0</u>	<u>11,398,771</u>	<u>824,047</u>	<u>3,720,348</u>	<u>1,696,373</u>	<u>17,639,539</u>
Unassigned	4,494,964	0	0	0	(60,372)	4,434,592
TOTAL FUND BALANCES	<u>\$ 4,779,394</u>	<u>\$ 11,398,771</u>	<u>\$ 831,051</u>	<u>\$ 3,720,348</u>	<u>\$ 9,092,961</u>	<u>\$ 29,822,525</u>



CITY OF HIGHLAND, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
MAJOR GOVERNMENTAL FUNDS  
FOR THE YEARS ENDED APRIL 30, 2025 AND 2024

	GENERAL CORPORATE FUND					
	APRIL 30, 2025					APRIL 30, 2024
	Budgeted Amounts		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis	Actual Amounts GAAP Basis
	Original Budget	Final Budget				
Revenues:						
General Property Taxes	\$ 1,695,618	\$ 1,820,618	\$ 1,803,768		\$ 1,803,768	\$ 1,678,326
Corporate Personal Property Taxes	249,072	214,072	186,815		186,815	277,058
Intergovernmental	5,714,905	5,803,100	6,275,190		6,275,190	6,067,692
Charges for Services	2,523,877	2,545,377	2,602,748		2,602,748	2,201,065
Connection Fees	15,000	15,000	15,863		15,863	771
Licenses, Permits, and Other Taxes	220,421	447,816	398,190		398,190	274,911
Fines and Forfeitures	13,500	13,500	19,465		19,465	15,617
Revenue from Use of Property	67,200	67,200	57,964		57,964	72,452
Grants and Contributions			120,262		120,262	279,587
Miscellaneous and Interest Income	623,000	1,426,063	1,210,649		1,210,649	1,223,275
Total Revenues	11,122,593	12,352,746	12,690,914	\$ 0	12,690,914	12,090,754
Expenditures:						
General Government	1,726,298	1,757,950	1,814,573	15,299	1,829,872	1,616,690
Public Safety	4,128,645	4,162,825	4,011,350	14,555	4,025,905	3,956,155
Highways and Streets	1,304,008	1,391,298	1,299,631	11,532	1,311,163	1,134,598
Culture and Recreation	2,662,429	2,746,425	2,456,391	5,667	2,462,058	2,551,671
Economic Development	231,500	212,075	177,982		177,982	270,898
Capital Outlay	1,524,163	1,443,368	1,157,520		1,157,520	1,468,521
Lease Retirement		30,174	54,245		54,245	23,429
Interest and Fixed Charges on Debt		22,722	28,651		28,651	6,571
Total Expenditures	11,577,043	11,766,837	11,000,343	47,053	11,047,396	11,028,533
Excess (Deficiency) of Revenues Over (Under) Expenditures	(454,450)	585,909	1,690,571	(47,053)	1,643,518	1,062,221
Other Financing Sources (Uses):						
Lease Proceeds						393,455
Proceeds from Sale of Capital Assets	7,000	7,000	22,508		22,508	46,525
Operating Transfers In	307,500	153,500				24,000
Operating Transfers Out	(323,000)	(241,000)	(565,000)		(565,000)	(1,280,400)
Total Other Financing Uses	(8,500)	(80,500)	(542,492)	0	(542,492)	(816,420)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	\$ (462,950)	\$ 505,409	\$ 1,148,079	\$ (47,053)	1,101,026	245,801
Fund Balance, Beginning of Year					3,678,368	3,432,567
Fund Balance, End of Year					\$ 4,779,394	\$ 3,678,368
The City budgets for claims and compensated absences only to the extent expected to be paid, rather than on the modified accrual basis					\$ 34,457	\$ 88,789
The City budgets for expenditures to the extent anticipated to be paid in cash, rather than on the modified accrual basis					(6,729)	52,869
The City budgets for payroll to the extent anticipated to be paid in cash, rather than on the modified accrual basis					19,325	43,450
					\$ 47,053	\$ 185,108



CITY OF HIGHLAND, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
MAJOR GOVERNMENTAL FUNDS  
FOR THE YEARS ENDED APRIL 30, 2025 AND 2024

AMBULANCE FUND						
	APRIL 30, 2025					APRIL 30, 2024
	Budgeted Amounts			Budget to GAAP		
	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Differences Over (Under)	Actual Amounts GAAP Basis	Actual Amounts GAAP Basis
Revenues:						
General Property Taxes	\$ 606,941	\$ 606,941	\$ 602,149		\$ 602,149	\$ 555,042
Corporate Personal Property Replacement Taxes	30,000	30,000	19,616		19,616	37,398
Intergovernmental						414,491
Charges for Services	875,000	875,000	1,186,371		1,186,371	2,498,411
Grants and Contributions					1,936	629
Miscellaneous and Interest Income	16,000	39,100	37,221		37,221	30,039
Total Revenues	<u>1,527,941</u>	<u>1,551,041</u>	<u>1,845,357</u>	<u>\$ 0</u>	<u>1,847,293</u>	<u>3,536,010</u>
Expenditures						
Public Safety	1,315,088	1,424,647	2,171,220	(18,594)	2,152,626	3,329,355
Capital Outlay	73,178	73,178	27,011		27,011	
Principal Reirement		119,955	157,782		157,782	36,684
Interest and Fixed Charges		5,350	6,005		6,005	5,494
Total Expenditures	<u>1,388,266</u>	<u>1,623,130</u>	<u>2,362,018</u>	<u>(18,594)</u>	<u>2,343,424</u>	<u>3,371,533</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>139,675</u>	<u>(72,089)</u>	<u>(516,661)</u>	<u>18,594</u>	<u>(496,131)</u>	<u>164,477</u>
Other Financing Uses:						
Operating Transfers Out	<u>(125,000)</u>					<u>(400,000)</u>
Total Other Financing Uses	<u>(125,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(400,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>\$ 14,675</u>	<u>\$ (72,089)</u>	<u>\$ (516,661)</u>	<u>\$ 18,594</u>	<u>(496,131)</u>	<u>(235,523)</u>
Fund Balance, Beginning of Year					<u>1,327,182</u>	<u>1,562,705</u>
Fund Balance, End of Year					<u>\$ 831,051</u>	<u>\$ 1,327,182</u>
(1) The City budgets for claims and compensated absences only to the extent expected to be paid, rather than on the modified accrual basis					\$ (6,266)	\$ (15,305)
The City budgets for expenditures to the extent anticipated to be paid in cash, rather than on the modified accrual basis					(6,230)	3,275
The City budgets for payroll to the extent anticipated to be paid in cash, rather than on the modified accrual basis					(6,098)	8,541
					<u>\$ (18,594)</u>	<u>\$ (3,489)</u>



CITY OF HIGHLAND, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
NOTES TO SCHEDULE "1"  
APRIL 30, 2025

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During the first quarter of the calendar year, the City Manager submits to the City Council a proposed budget for the year commencing May 1 of that year. Expenditures, interest, payroll, claims, and compensated absences are budgeted to the extent anticipated to be paid in cash.
2. Public hearings are conducted to obtain taxpayer comments.
3. On April 15, 2024, the budget ordinance was legally enacted. The budget ordinance was legally amended on December 16, 2024 and April 21, 2025.
4. The operating budget for the major governmental and special revenue funds is reflected in the financial statements.
5. The formal budget is adopted and used as a management control device during the year for the general fund, special revenue funds, capital project funds, debt service funds, enterprise funds and pension and nonexpendable trust funds. Budgetary control is at the total individual fund level and is alternatively achieved through bond indenture provisions for the debt service funds. This allows the City Manager and the finance department to transfer budgeted amounts within departments; however, any revisions that alter the total expenditures/expenses of any individual fund, by more than 10% must be approved by the City Council.
6. The City files with the county an annual budget ordinance which is the legally required document that levies a tax on the owners of property located in the City. The City budgets for expenditures to the extent anticipated to be paid in cash. All appropriations lapse at year end. The budget is the legal document that limits the spending capacity by fund of the City for its services and operations.

As of April 30, 2025, the City's expenses exceeded budget in the following fund. The amount does account for the change in accruals, debt proceeds, and the transfers to other funds or reserve accounts.

Business District A	\$ 1,135
Ambulance	738,888
Library Endowment	37,411
Library Working	1,523
ARPA	1,943
Solid Waste	115,217
Police Pension	23,392
TIF #2	4,856
Street Bond	554,892
Light & Power	424,326



CITY OF HIGHLAND, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND - REGULAR PLAN  
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Calendar Year Ending December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>TOTAL PENSION LIABILITY</b>										
Service Cost	\$ 608,676	\$ 665,858	\$ 654,737	\$ 618,563	\$ 693,865	\$ 673,683	\$ 621,283	\$ 641,150	\$ 673,608	\$ 665,293
Interest on the Total Pension Liability	3,120,595	3,028,119	2,925,008	2,780,413	2,730,036	2,608,858	2,447,068	2,415,253	2,360,617	2,187,028
Difference Between Expected and Actual Experience of the Total Pension Liability	(308,207)	(31,434)	41,523	616,601	(352,395)	243,036	938,637	64,339	(818,131)	778,452
Changes of Assumptions	0	(72,136)			(373,941)		1,032,887	(1,086,422)	(81,602)	40,606
Benefit Payments, Including Refunds of Employee Contributions	(2,275,227)	(2,297,340)	(2,111,874)	(1,966,620)	(1,963,513)	(1,764,985)	(1,653,797)	(1,546,587)	(1,401,283)	(1,230,296)
Net Change in Total Pension Liability	1,145,837	1,293,067	1,509,394	2,048,957	734,052	1,760,592	3,386,078	487,733	733,209	2,441,083
Total Pension Liability - Beginning	43,875,968	42,582,901	41,073,507	39,024,550	38,290,498	36,529,906	33,143,828	32,656,095	31,922,886	29,481,803
Total Pension Liability - Ending (a)	<u>\$ 45,021,805</u>	<u>\$ 43,875,968</u>	<u>\$ 42,582,901</u>	<u>\$ 41,073,507</u>	<u>\$ 39,024,550</u>	<u>\$ 38,290,498</u>	<u>\$ 36,529,906</u>	<u>\$ 33,143,828</u>	<u>\$ 32,656,095</u>	<u>\$ 31,922,886</u>
<b>PLAN FIDUCIARY NET POSITION</b>										
Contributions - Employer	\$ 425,748	\$ 464,054	\$ 592,222	\$ 758,702	\$ 780,493	\$ 585,077	\$ 701,482	\$ 729,699	\$ 699,617	\$ 732,050
Contributions - Employees	317,723	325,944	333,125	327,282	327,341	316,998	301,376	304,900	283,885	290,735
Net Investment Income	4,169,556	4,261,917	(5,629,301)	6,718,116	5,099,324	5,763,176	(1,696,987)	4,947,037	1,874,891	134,946
Benefit Payments, Including Refunds of Employee Contributions	(2,275,227)	(2,297,340)	(2,111,874)	(1,966,620)	(1,963,513)	(1,764,985)	(1,653,797)	(1,546,587)	(1,401,283)	(1,230,296)
Other (Net Transfer)	(487,456)	616,992	(170,647)	(77,889)	(157,854)	114,913	689,364	(465,726)	70,952	50,581
Net Change in Plan Fiduciary Net Position	2,150,344	3,371,567	(6,986,475)	5,759,591	4,085,791	5,015,179	(1,658,562)	3,969,323	1,528,062	(21,984)
Plan Fiduciary Net Position - Beginning	42,155,536	38,783,969	45,770,444	40,010,853	35,925,062	30,909,883	32,568,445	28,599,122	27,071,060	27,093,044
Plan Fiduciary Net Position - Ending (b)	<u>\$ 44,305,880</u>	<u>\$ 42,155,536</u>	<u>\$ 38,783,969</u>	<u>\$ 45,770,444</u>	<u>\$ 40,010,853</u>	<u>\$ 35,925,062</u>	<u>\$ 30,909,883</u>	<u>\$ 32,568,445</u>	<u>\$ 28,599,122</u>	<u>\$ 27,071,060</u>
Net Pension Liability (Asset) - Ending (a)-(b)	<u>\$ 715,925</u>	<u>\$ 1,720,432</u>	<u>\$ 3,798,932</u>	<u>\$ (4,696,937)</u>	<u>\$ (986,303)</u>	<u>\$ 2,365,436</u>	<u>\$ 5,620,023</u>	<u>\$ 575,383</u>	<u>\$ 4,056,973</u>	<u>\$ 4,851,826</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	98.41%	96.08%	91.08%	111.44%	102.53%	93.82%	84.62%	98.26%	87.58%	84.80%
Covered Employee Payroll	\$ 7,060,504	\$ 7,228,266	\$ 7,402,786	\$ 7,272,940	\$ 7,267,173	\$ 6,948,660	\$ 6,611,522	\$ 6,599,116	\$ 6,308,543	\$ 6,460,770
Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	10.14%	23.80%	51.32%	-64.58%	-13.57%	34.04%	85.00%	8.72%	64.31%	75.10%

NOTES TO SCHEDULE:

This schedule is presented to illustrate the requirement to show information for 10 years.



CITY OF HIGHLAND, ILLINOIS  
MULTIYEAR SCHEDULE OF PENSION CONTRIBUTIONS - REGULAR PLAN  
Last 10 Calendar Years

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2015	\$ 721,668	\$ 732,050	\$ (10,382)	\$ 6,460,770	11.33%
2016	699,617	699,617	0	6,308,543	11.09%
2017	724,583	729,699	(5,116)	6,599,116	11.06%
2018	701,482	701,482	0	6,611,522	10.61%
2019	585,077	585,077	0	6,948,660	8.42%
2020	780,494	780,493	1	7,267,173	10.74%
2021	742,567	758,702	(16,135)	7,272,940	10.43%
2022	592,223	592,222	1	7,402,786	8.00%
2023	464,055	464,054	1	7,228,266	6.42%
2024	425,748 *	425,748	0	7,060,504	6.03%

\* Estimated based on contribution rate of 6.03% and covered valuation payroll of \$7,060,504.

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS  
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN  
THE CALCULATION OF THE 2024 CONTRIBUTION RATE\*

VALUATION DATE

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

METHODS AND ASSUMPTIONS USED TO DETERMINE 2024 CONTRIBUTION RATES:

Actuarial Cost Method: Aggregate Entry Age Normal  
Amortization Method: Level Percentage of Payroll, Closed  
Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period.  
Taxing bodies (Regular, SLEP and ECO groups): 19-year closed period  
Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.  
SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed 24 years and one employer was financed over 25 years).  
Asset Valuation Method: 5-Year smoothed market; 20% corridor  
Wage Growth: 2.75%  
Price Inflation: 2.25%  
Salary Increases: 2.75% to 13.75% including inflation  
Investment Rate of Return: 7.25%  
Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.  
Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

OTHER INFORMATION

Notes: There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation

This schedule is presented to illustrate the requirement to show information for 10 years.



CITY OF HIGHLAND, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP  
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Calendar Year Ending December 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>TOTAL PENSION LIABILITY</b>										
Service Cost	\$ 22,474	\$ 23,107	\$ 18,978							
Interest on the Total Pension Liability	19,112	16,480	13,327	\$ 10,285	\$ 9,025	\$ 8,316	\$ 8,284	\$ 7,921	\$ 7,928	\$ 8,814
Difference between Expected and Actual Experience of the Total Pension Liability	(164,321)	(1,968)	9,115	22,193	4,699	1,465	(7,608)	(4,684)	(8,011)	(20,631)
Changes of Assumptions	0	(998)			3,652		3,568	1,603		
Net Change in Total Pension Liability	(122,735)	36,621	41,420	32,478	17,376	9,781	4,244	4,840	(83)	(11,817)
Total Pension Liability - Beginning	252,379	215,758	174,338	141,860	124,484	114,703	110,459	105,619	105,702	117,519
Total Pension Liability - Ending (a)	<u>\$ 129,644</u>	<u>\$ 252,379</u>	<u>\$ 215,758</u>	<u>\$ 174,338</u>	<u>\$ 141,860</u>	<u>\$ 124,484</u>	<u>\$ 114,703</u>	<u>\$ 110,459</u>	<u>\$ 105,619</u>	<u>\$ 105,702</u>
<b>PLAN FIDUCIARY NET POSITION</b>										
Contributions - Employer	\$ 20,274	\$ 24,024	\$ 15,052	\$ 2,440					\$ 2,067	\$ 4,901
Contributions - Employee	9,563	9,268	9,082	1,212						
Net Investment Income	27,083	25,874	(141,603)	57,934	\$ 39,492	\$ 46,666	\$ (65,794)	\$ 44,062	6,414	632
Other (Net Transfer)	(3,455)	3,017	(1,267)	(1,124)	542	(213)	334	(297)	7,157	(7,633)
Net Change in Plan Fiduciary Net Position	53,465	62,183	(118,736)	60,462	40,034	46,453	(65,460)	43,765	15,638	(2,100)
Plan Fiduciary Net Position - Beginning	206,232	144,049	262,785	202,323	162,289	115,836	181,296	137,531	121,893	123,993
Plan Fiduciary Net Position - Ending (b)	<u>\$ 259,697</u>	<u>\$ 206,232</u>	<u>\$ 144,049</u>	<u>\$ 262,785</u>	<u>\$ 202,323</u>	<u>\$ 162,289</u>	<u>\$ 115,836</u>	<u>\$ 181,296</u>	<u>\$ 137,531</u>	<u>\$ 121,893</u>
Net Pension Liability (Asset) - Ending (a)-(b)	<u>\$ (130,053)</u>	<u>\$ 46,147</u>	<u>\$ 71,709</u>	<u>\$ (88,447)</u>	<u>\$ (60,463)</u>	<u>\$ (37,805)</u>	<u>\$ (1,133)</u>	<u>\$ (70,837)</u>	<u>\$ (31,912)</u>	<u>\$ (16,191)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	200.32%	81.72%	66.76%	150.73%	142.62%	130.37%	100.99%	164.13%	130.21%	115.32%
Covered Employee Payroll	\$ 127,506	\$ 123,578	\$ 121,088	\$ 16,156	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	-102.00%	37.34%	59.22%	-547.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTES TO SCHEDULE:

This schedule is presented to illustrate the requirement to show information for 10 years.



CITY OF HIGHLAND, ILLINOIS  
MULTIYEAR SCHEDULE OF PENSION CONTRIBUTIONS - SLEP  
Last 10 Calendar Years

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2015	\$ 0	\$ 4,901	\$ (4,901)	\$ 0	0.00%
2016	0	2,067	(2,067)	0	0.00%
2017	0	0	0	0	0.00%
2018	0	0	0	0	0.00%
2019	0	0	0	0	0.00%
2020	0	0	0	0	0.00%
2021	2,278	2,440	(162)	16,156	15.10%
2022	15,051	15,052	(1)	121,088	12.43%
2023	24,024	24,024	0	123,578	19.44%
2024	20,273 *	20,274	(1)	127,506	15.90%

\* Estimated based on contribution rate of 15.90% and covered valuation payroll of \$127,506

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS  
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN  
THE CALCULATION OF THE 2024 CONTRIBUTION RATE\*

VALUATION DATE

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

METHODS AND ASSUMPTIONS USED TO DETERMINE 2024 CONTRIBUTION RATES:

Actuarial Cost Method: Aggregate Entry Age Normal  
Amortization Method: Level Percentage of Payroll, Closed  
Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period.  
Taxing bodies (Regular, SLEP and ECO groups): 20-year closed period  
Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.  
SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years and one employer was financed over 25 years).

Asset Valuation Method: 5-Year smoothed market; 20% corridor  
Wage Growth: 2.75%  
Price Inflation: 2.25%  
Salary Increases: 2.75% to 13.75% including inflation  
Investment Rate of Return: 7.25%  
Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

OTHER INFORMATION

Notes: There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation

This schedule is presented to illustrate the requirement to show information for 10 years.



CITY OF HIGHLAND, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
POLICE PENSION  
MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Fiscal Year Ended April 30,

## TOTAL PENSION LIABILITY

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Service Cost	\$ 358,113	\$ 364,931	\$ 431,187	\$ 438,833	\$ 421,128	\$ 434,862	\$ 393,913	\$ 387,630	\$ 393,643	\$ 393,643
Interest on the Total Pension Liability	1,476,240	1,385,018	1,317,585	1,324,606	1,272,202	1,211,789	1,098,989	1,044,467	1,045,672	848,335
Benefit Changes					50,128					
Difference Between Expected and Actual Experience of the Total Pension Liability	216,063	97,404	(115,329)	(881,673)	(13,517)	159,034	58,476	(112,104)	(824,401)	130,394
Assumption Changes		(508,547)	301,631	(85,909)	(55,310)	(61,622)	879,770	153,120		1,942,512
Benefit Payments, Including Refunds of Employee Contributions	(1,035,051)	(826,056)	(836,726)	(955,727)	(816,505)	(785,270)	(688,165)	(593,024)	(661,861)	(630,741)
Net Change in Total Pension Liability	1,015,365	512,750	1,098,348	(159,870)	858,126	958,793	1,742,983	880,089	(46,947)	2,684,143
Total Pension Liability - Beginning	21,868,820	21,356,070	20,257,722	20,417,592	19,559,466	18,600,673	16,857,690	15,977,601	16,024,548	13,340,405
Total Pension Liability - Ending (a)	<u>\$ 22,884,185</u>	<u>\$ 21,868,820</u>	<u>\$ 21,356,070</u>	<u>\$ 20,257,722</u>	<u>\$ 20,417,592</u>	<u>\$ 19,559,466</u>	<u>\$ 18,600,673</u>	<u>\$ 16,857,690</u>	<u>\$ 15,977,601</u>	<u>\$ 16,024,548</u>

## PLAN FIDUCIARY NET POSITION

Contributions - Employer	\$ 660,459	\$ 661,901	\$ 734,284	\$ 663,142	\$ 640,194	\$ 580,144	\$ 559,395	\$ 425,482	\$ 432,136	\$ 413,798
Contributions - Employees	170,271	160,641	155,928	186,271	160,993	159,751	145,573	150,130	158,168	143,460
Net Investment Income	1,302,836	588,134	(1,008,126)	3,397,098	(101,452)	582,650	518,280	695,462	(63,296)	557,433
Benefit Payments, Including Refunds of Employee Contributions	(1,035,051)	(826,056)	(836,726)	(955,727)	(816,505)	(785,270)	(688,165)	(593,024)	(661,861)	(630,741)
Administrative Expenses	(19,058)	(37,136)	(18,041)	(12,993)	(11,074)	(10,952)	(9,401)	(9,631)	(5,486)	(6,066)
Net Change in Plan Fiduciary Net Position	1,079,457	547,484	(972,681)	3,277,791	(127,844)	526,323	525,682	668,419	(140,339)	477,884
Plan Fiduciary Net Position - Beginning	14,325,436	13,777,952	14,750,633	11,472,842	11,600,686	11,074,363	10,548,681	9,880,262	10,020,601	9,542,717
Plan Fiduciary Net Position - Ending (b)	<u>\$ 15,404,893</u>	<u>\$ 14,325,436</u>	<u>\$ 13,777,952</u>	<u>\$ 14,750,633</u>	<u>\$ 11,472,842</u>	<u>\$ 11,600,686</u>	<u>\$ 11,074,363</u>	<u>\$ 10,548,681</u>	<u>\$ 9,880,262</u>	<u>\$ 10,020,601</u>

Net Pension Liability - Ending (a)-(b)	<u>\$ 7,479,292</u>	<u>\$ 7,543,384</u>	<u>\$ 7,578,118</u>	<u>\$ 5,507,089</u>	<u>\$ 8,944,750</u>	<u>\$ 7,958,780</u>	<u>\$ 7,526,310</u>	<u>\$ 6,309,009</u>	<u>\$ 6,097,339</u>	<u>\$ 6,003,947</u>
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Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	67.32%	65.51%	64.52%	72.81%	56.19%	59.31%	59.54%	62.57%	61.84%	62.53%
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Covered Employee Payroll	\$ 1,904,485	\$ 1,531,014	\$ 1,627,872	\$ 1,721,290	\$ 1,627,308	\$ 1,580,264	\$ 1,582,463	\$ 1,544,154	\$ 1,506,282	\$ 1,372,110
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Net Pension Liability as a Percentage of Covered Employee Payroll	392.72%	492.71%	465.52%	319.94%	549.67%	503.64%	475.61%	408.57%	404.79%	437.57%
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## NOTES TO SCHEDULE:

This schedule is presented to illustrate the requirement to show information for 10 years.



CITY OF HIGHLAND, ILLINOIS  
MULTIYEAR SCHEDULE OF PENSION CONTRIBUTIONS - POLICE PENSION  
Last 10 Calendar Years

Calendar Year Ending April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2015	\$ 412,622	\$ 413,798	\$ (1,176)	\$ 1,372,110	30.16%
2016	763,756	432,136	331,620	1,506,282	28.69%
2017	825,186	425,482	399,704	1,544,154	27.55%
2018	633,618	559,395	74,223	1,582,463	35.35%
2019	641,539	580,144	61,395	1,580,264	36.71%
2020	678,541	640,194	38,347	1,627,308	39.34%
2021	735,342	663,142	72,200	1,721,290	38.53%
2022	664,090	734,284	(70,194)	1,627,872	45.11%
2023	630,367	661,901	(31,534)	1,531,014	43.23%
2024	643,349	660,459	(17,110)	1,904,485	34.68%

NOTES TO SCHEDULE OF PENSION CONTRIBUTIONS  
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN  
THE CALCULATION OF THE 2024 CONTRIBUTION RATE\*

VALUATION DATE

Notes: Actuarially determined contribution rates are calculated as of May 1 of each year prior to the beginning of the year in which contributions are reported.

METHODS AND ASSUMPTIONS USED TO DETERMINE 2024 CONTRIBUTION RATES

Actuarial Cost Method: Entry Age Normal Cost Method  
Amortization Method: Closed level percentage of payroll amortization of 90% of the Unfunded Actuarial Accrued Liability using a 3.00% payroll growth assumption over the period ending on April 30, 2040 (18-year amortization in 2023)  
Asset Method: 5 year smoothing of asset gains and losses  
Salary Increases: Service-related table with rates grading from 11% to 3.5% at 30 years of service.  
Cost-of-living Increases: 3.0% (1.25% for those hired on or after 1/1/2011)  
Investment Rate of Return: 6.80%, net of investment expenses  
Retirement Rates:

Tier I		Tier II	
Age	Rate of Retirement	Age	Rate of Retirement
50-54	20%	50-54	5%
55-62	25%	55	40%
63	33%	56-62	25%
64	40%	63	33%
65-69	55%	64	40%
70+	100%	65-69	55%
		70+	100%

Mortality:

Healthy (pre-commencement): Pub-2010 Public Safety Employee Mortality Table without adjustment, with generational improvement Scale MP-2021 applied from 2010.  
Healthy (post-commencement): Pub-2010 Public Safety Employee Mortality Table with 1.15 adjustment for males, with generational improvement Scale MP-2021 applied from 2010. The Pub-2010 Public Safety Survivor Mortality Table with 1.15 adjustment for females, with generational improvement Scale MP-2021 applied from 2010 is used for survivors.

Disabled: Pub-2010 Public Safety Survivor Mortality Table with 1.08 adjustment for males, with generational improvement Scale MP-2021 applied from 2010.  
10% of deaths are assumed to be in the line of service.

OTHER INFORMATION

Notes: There were no benefit changes during the year.

This schedule is presented to illustrate the requirement to show information for 10 years.



CITY OF HIGHLAND, ILLINOIS  
SCHEDULE OF INVESTMENT RETURNS - POLICE PENSION  
Last 10 Calendar Years

Fiscal Year Ended April 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Annual Money-Weighted Rate of Return Net of Investment Expense	9.17%	4.28%	-6.83%	29.77%	-0.88%	5.28%	4.91%	7.05%	1.72%	4.54%

This schedule is presented to illustrate the requirement to show information for 10 years.



CITY OF HIGHLAND, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POST-EMPLOYMENT HEALTHCARE BENEFIT PROGRAM  
MULTIYEAR OPEB SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Fiscal Year Ending April 30,	2025	2024	2023	2022	2021	2020	2019
<b>TOTAL OPEB LIABILITY</b>							
Service Cost	\$ 46,111	\$ 84,855	\$ 85,999	\$ 110,819	\$ 86,310	\$ 105,806	\$ 94,216
Interest on the Total OPEB Liability	51,987	98,839	90,990	48,363	65,476	60,351	62,463
Difference Between Expected And Actual Experience	(437,364)	(80,232)	(215,005)	(86,906)	(349,988)		
Postemployment Benefit Changes	0	(496,386)			379,403		
Assumption Changes	(266,222)	(112,208)	48,826	(296,302)	576,080	(95,429)	70,351
Benefit Payments			(18,185)	(18,979)	(21,774)	(78,151)	(80,352)
Net Change in Total OPEB Liability	(605,488)	(505,132)	(7,375)	(243,005)	735,507	(7,423)	146,678
Total OPEB Liability - Beginning	1,785,948	2,291,080	2,298,455	2,541,460	1,805,953	1,813,376	1,666,698
Total OPEB Liability - Ending	<u>\$ 1,180,460</u>	<u>\$ 1,785,948</u>	<u>\$ 2,291,080</u>	<u>\$ 2,298,455</u>	<u>\$ 2,541,460</u>	<u>\$ 1,805,953</u>	<u>\$ 1,813,376</u>
<b>PLAN FIDUCIARY NET POSITION</b>							
Employer Contributions			\$ 18,185	\$ 18,979	\$ 21,774	\$ 78,151	\$ 80,352
Total Benefits Paid			(18,185)	(18,979)	(21,774)	(78,151)	(80,352)
Net Change in Plan Fiduciary Net Position	\$ 0	\$ 0	0	0	0	0	0
Total Plan Fiduciary Net Position - Beginning	0	0	0	0	0	0	0
Total Plan Fiduciary Net Position - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 8,411,448	\$ 9,226,368	\$ 8,979,433	\$ 9,515,440	\$ 8,229,287	\$ 7,725,231	\$ 7,157,460
Net OPEB Liability As A Percentage Of Covered Employee Payroll	14.03%	19.36%	25.51%	24.16%	30.88%	23.38%	25.34%

Notes to Schedule:

*Changes of assumptions:*

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Fiscal Year Ending April 30, 2025: 4.64%  
Fiscal Year Ending April 30, 2024: 4.42%  
Fiscal Year Ending April 30, 2023: 4.16%  
Fiscal Year Ending April 30, 2022: 3.98%  
Fiscal Year Ending April 30, 2021: 1.83%  
Fiscal Year Ending April 30, 2020: 2.85%  
Fiscal Year Ending April 30, 2019: 3.21%  
Fiscal Year Ending April 30, 2018: 3.63%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.



CITY OF HIGHLAND, ILLINOIS  
REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POST-EMPLOYMENT HEALTHCARE BENEFIT PROGRAM  
MULTIYEAR SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS

Fiscal Year Ended April 30,	Actuarially Determined Contribution (a)	Historical Contribution (b)	Contribution Deficiency (Excess) (a) - (b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b) / (c)
4/30/2019	\$ 80,352	\$ 80,352	-	\$ 7,157,460	1.12%
4/30/2020	78,151	78,151	-	7,725,231	1.01%
4/30/2021	21,774	21,774	-	8,229,287	0.26%
4/30/2022	18,979	18,979	-	9,515,440	0.20%
4/30/2023	18,185	18,185	-	8,979,433	0.20%
4/30/2024	-	-	-	9,226,368	0.00%
4/30/2025	-	-	-	<i>8,411,448</i>	0.00%

Notes to Schedule:

As of fiscal year ending 2021, the ADC is calculated in accordance with the Employer's substantive policy for financing plan benefits. For all prior years, the ADC is equal to the Annual Required Contribution (ARC) as calculated under GASB No. 45.

Historical contributions prior to year-ended April 30, 2022, include implicit subsidy. Beginning year-ended April 30, 2023, historical contributions include only the explicit premium subsidy paid by the City.

*Italicized amounts are yet to be determined*



CITY OF HIGHLAND, ILLINOIS  
NOTES TO THE SCHEDULE OF CHANGES IN TOTAL OPEB  
LIABILITY AND RELATED RATIOS

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS  
USED IN THE CALCULATION OF THE 2025 OPEB LIABILITY

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Valuation Date	May 1, 2024
Measurement Date	April 30, 2025
Fiscal Year End	April 30, 2025
Actuarial Cost Method:	Individual Entry Age Normal as a level percentage of payroll
Discount Rate:	4.64% as of measurement period ending April 30, 2025
Annual Wage Increases:	2.75%
Price Inflation:	2.50%

Healthcare Reform: Aspects of the Affordable Care Act were included in the valuation only to the extent they have already been implemented in the plan.

Annual Healthcare Trend:	Year	
	Beginning	
	May 1,	Rate
	2024	7.25%
	2025	7.00%
	2026	6.75%
	2027	6.50%
	2028	6.25%
	2029	6.00%
	2030	5.75%
	2031	5.50%
	2032	5.25%
	2033	5.00%
	2034	4.75%
	2035+	4.50%

Annual Per-Capita Claims Costs: Starting per capita costs were developed using the fully-insured premium rates provided by the insurer as of the valuation date. These rates were then adjusted for differences in plan design and disaggregated into age-specific starting costs using average ages of participants and morbidity assumptions to reflect the relationship between costs and increase age. Fixed costs and fees are included in these costs to the extent the insurer or third-party administrator has already incorporated them in the based premium rates.

Age	Plan			Future Retirees
	Base	Buy-Up	H.S.A.	
40	\$ 9,128	\$ 8,710	\$ 7,425	\$ 8,492
45	10,535	10,052	8,569	9,800
50	12,747	12,162	10,368	11,858
55	15,763	15,041	12,821	14,664
60	19,339	18,453	15,730	17,991
64	22,895	21,846	18,622	21,299

Participation: *Future Retirees* : 60% of future retirees are assumed to elect coverage at retirement. 40% of participating retirees are assumed to elect the Base plan, 30% the Buy-Up plan, and 30% the H.S.A. plan. It is assumed that no one will opt in or opt out of coverage once initial retirement election is made.

*Current Retirees* : Based on current coverage election. It is assumed that no one will opt in or opt out of coverage once initial retirement election is made.

Marital Status: *Future Retirees* : 50% of participating retirees are assumed to be married at retirement.

*Current Retirees* : Based on current coverage election.

Spouse Age: Male spouses are assumed to be 3 years older, and female spouses are assumed to be 3 years younger. Actual age is used for spouses of current retirees, if provided.

Mortality Rate: *Pre-Retirement*: Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female tables

*Healthy Retirees*: Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables

*Disabled Retirees*: Pub-2010, Amount-Weighted, General, Disabled Retiree, Male and Female tables

The mortality assumptions include a margin for future mortality improvements using Scale MP-2021 projected fully-generationally from the central year of data, 2010.



CITY OF HIGHLAND, ILLINOIS  
NOTES TO THE SCHEDULE OF CHANGES IN TOTAL OPEB  
LIABILITY AND RELATED RATIOS

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS  
USED IN THE CALCULATION OF THE 2025 OPEB LIABILITY

Disability: Participants are assumed to become disabled in accordance with annual rates varying by age, gender, and group. The following table illustrates a sample of the assumed rate of such disabilities per year:

Age	Police		All Others	
	Male	Female	Male	Female
20	0.00%	0.01%	0.00%	0.00%
25	0.01%	0.01%	0.00%	0.00%
30	0.01%	0.02%	0.00%	0.00%
35	0.01%	0.03%	0.01%	0.00%
40	0.02%	0.05%	0.01%	0.01%
45	0.03%	0.07%	0.02%	0.01%
50	0.04%	0.10%	0.03%	0.01%
55	0.06%	0.14%	0.05%	0.02%
60	0.05%	0.13%	0.06%	0.03%
65	0.04%	0.08%	0.06%	0.04%
70	0.02%	0.05%	0.05%	0.03%
75	0.01%	0.01%	0.04%	0.02%
80	0.00%	0.00%	0.03%	0.02%

Retirement: Participants are assumed to retire in accordance with annual rates varying by service. Rates are only applicable if a participant is eligible to retire with a benefit. Sample rates are as follows:

Age	Police Tier 1		Police Tier 2		Others Tier 1		
	<32 YOS	32+ YOS	<30 YOS	30+ YOS	Age	Male	Female
50	30.00%	32.60%	0.00%	0.00%	55	33.00%	29.50%
51	30.00%	32.60%	0.00%	0.00%	56	26.50%	20.25%
52	27.00%	32.60%	0.00%	0.00%	57	18.50%	15.50%
53	22.00%	32.60%	0.00%	0.00%	58	22.50%	16.50%
54	26.50%	32.60%	0.00%	0.00%	59	22.00%	17.50%
55	25.00%	32.60%	60%	80%	60	13.00%	11.50%
56	24.50%	32.60%	18%	55%	61	12.50%	10.50%
57	27.00%	32.60%	23%	55%	62	21.50%	17.50%
58	27.50%	32.60%	33%	55%	63	20.00%	17.50%
59	28.50%	32.60%	13%	55%	64	18.00%	16.00%
60	21.00%	32.60%	8%	55%	65	26.00%	27.00%
61	24.00%	32.60%	8%	55%	66	32.00%	32.00%
62	28.00%	32.60%	23%	55%	67	26.00%	28.50%
63	22.50%	32.60%	18%	55%	68	23.00%	23.00%
64	24.50%	32.60%	18%	55%	69	22.50%	25.00%
65	21.00%	32.60%	23%	55%	70	26.00%	25.50%
66	23.00%	32.60%	23%	55%	71	24.00%	23.00%
67	28.00%	32.60%	23%	55%	72	17.50%	22.50%
68	36.50%	32.60%	23%	55%	73	22.00%	21.00%
69	29.50%	32.60%	23%	55%	74	20.00%	22.50%
70	100%	100%	100%	100%	75-79	23.00%	24.00%
					80+	100%	100%

Age	Others Tier 2					
	Male			Female		
	<30 YOS	30-34 YOS	35+ YOS	<30 YOS	30-34 YOS	35+ YOS
62-66			75%			75%
67	30%	50%	75%	25%	50%	75%
68	30%	50%	75%	25%	50%	75%
69	25%	50%	75%	20%	50%	75%
70	20%	50%	75%	18%	50%	75%
71	20%	50%	75%	18%	50%	75%
72	20%	50%	75%	18%	50%	75%
73	18%	50%	75%	18%	50%	75%
74	18%	50%	75%	18%	50%	75%
75-79	18%	50%	75%	18%	50%	75%
80+	100%	100%	100%	100%	100%	100%

Termination: Participants are assumed to terminate employment for reasons other than death, disability or retirement in accordance with annual rates varying by age, service, gender, and group. The following table illustrates a sample of the assumed rate of such terminations per year:

Age	Service	Police	All Others	
			Male	Female
All	0	18.3%	24.8%	27.7%
	1	11.0%	19.8%	22.0%
	2	8.0%	15.3%	17.8%
	3	8.0%	13.3%	14.5%
	4	6.5%	10.7%	12.0%
	5	5.7%	8.8%	10.5%
	6	4.1%	7.7%	9.2%
	7	N/A	7.7%	8.8%
30		3.7%	4.8%	7.7%
35		2.5%	3.8%	5.9%
40	8+	1.6%	3.0%	4.6%
45		1.5%	2.5%	3.8%
50		1.5%	2.1%	3.2%



CITY OF HIGHLAND, ILLINOIS  
 GENERAL GOVERNMENTAL REVENUES BY SOURCE  
 FOR THE LAST TEN FISCAL YEARS  
 INCLUDES ALL GOVERNMENTAL FUND TYPES

YEAR ENDING APRIL 30	GENERAL PROPERTY TAX	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX	INTERGOV- ERNMENTAL	CHARGES FOR SERVICES	LICENSE AND PERMITS	FINES AND FORFEITS	INTEREST	MISC.	TOTAL
2016	\$ 3,652,264	\$ 149,890	\$ 6,363,869	\$ 3,715,043	\$ 249,133	\$ 33,691	\$ 122,485	\$ 1,083,672	\$ 15,370,047
2017	3,702,813	211,386	6,051,810	3,559,153	242,861	22,086	140,689	911,035	14,841,833
2018	3,794,954	158,068	6,363,785	3,819,310	251,510	21,098	147,230	838,125	15,394,080
2019	3,898,828	170,962	6,944,823	4,167,512	282,042	22,713	186,243	850,400	16,523,523
2020	3,948,993	190,513	6,936,981	4,177,021	380,890	19,307	240,179	1,021,040	16,914,924
2021	4,071,650	234,164	7,636,737	3,846,332	279,071	19,803	282,034	2,085,705	18,455,496
2022	4,215,846	526,912	8,640,519	4,130,078	277,883	21,782	264,162	1,689,853	19,767,035
2023	4,300,234	593,943	8,970,916	4,849,759	248,515	16,455	405,113	2,397,483	21,782,418
2024	4,655,694	387,784	9,998,493	4,729,114	274,911	15,684	879,346	2,003,933	22,944,959
2025	4,881,492	257,219	10,014,339	3,836,435	398,190	19,498	1,372,056	2,326,293	23,105,522

## COMMENTS

In fiscal year 2016 there are numerous reimbursements for Street projects included in the Misc revenue amount.

In fiscal year 2020 Motor Fuel Tax revenues are included with Misc revenue as they are now separately stated.



TABLE 2

CITY OF HIGHLAND, ILLINOIS  
INTERGOVERNMENTAL TAX REVENUES BY SOURCE  
FOR THE LAST TEN FISCAL YEARS  
INCLUDES ALL GOVERNMENTAL FUND TYPES

YEAR ENDING APRIL 30	SALES TAX	NON-HOME RULE SALES TAX	BUSINESS DISTRICT SALES TAX	ILLINOIS INCOME TAX	FOREIGN FIRE INSURANCE	SIMPLIFIED MUNICIPAL TELECOMM. TAX	MOTOR FUEL TAX	FIRE DIST. AMBULANCE REVENUE	MISC. REVENUE	TOTAL
2016	\$ 2,624,354	\$ 1,397,348		\$ 1,421,357	\$ 20,739	\$ 293,914	\$ 263,985	\$ 262,525	\$ 79,647	\$ 6,363,869
2017	2,687,754	1,409,810		1,046,684	20,728	247,597	261,693	272,956	104,588	6,051,810
2018	2,692,857	1,402,969		1,359,263	23,372	219,336	263,386	281,672	120,930	6,363,785
2019	2,718,178	1,458,085	\$ 493,431	1,327,101	23,674	212,280	261,805	318,966	131,303	6,944,823
2020	2,795,003	1,459,030	685,585	1,322,714	26,121	184,914		318,966	144,648	6,936,981
2021	2,964,817	1,569,326	729,281	1,734,720	30,585	151,181		333,287	123,540	7,636,737
2022	3,278,226	1,856,272	810,694	1,916,199	30,913	132,729		357,493	257,993	8,640,519
2023	3,425,387	1,933,916	840,662	1,966,752	42,347	126,760		373,449	261,643	8,970,917
2024	3,625,234	2,024,988	1,488,308	2,041,896	45,123	112,195		414,491	246,258	9,998,493
2025	3,762,799	2,040,974	1,698,175	2,059,571	48,868	106,264			297,688	10,014,339

## COMMENTS

Fiscal year 2020 represents a full year's collection of the business district sales tax and MFT is now separately stated.

In fiscal year 2024 foreign fire insurance funds were in control by the foreign fire insurance board.



TABLE 3

CITY OF HIGHLAND, ILLINOIS  
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
 FOR THE LAST TEN FISCAL YEARS  
 INCLUDES ALL GOVERNMENTAL FUND TYPES

<u>YEAR ENDING APRIL 30</u>	<u>GENERAL GOVERN- MENTAL</u>	<u>PUBLIC SAFETY</u>	<u>HIGHWAY AND STREETS</u>	<u>CULTURE AND RECREATION</u>	<u>OTHER</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
2016	\$ 1,687,311	\$ 5,549,989	\$ 4,225,527	\$ 3,213,727	\$ 1,181,708	\$ 1,906,160	\$ 17,764,422
2017	1,572,823	5,458,665	1,821,517	2,657,890	1,246,544	1,931,661	14,689,100
2018	1,679,800	5,990,443	1,609,788	2,489,351	1,155,742	1,973,865	14,898,989
2019	1,807,259	6,911,767	1,706,017	2,808,433	1,389,191	1,520,988	16,143,655
2020	1,835,925	7,220,034	2,687,154	2,861,735	1,337,720	1,497,682	17,440,250
2021	1,882,958	11,042,889	3,887,277	2,493,814	1,370,593	1,975,152	22,652,683
2022	2,055,865	7,004,920	5,081,442	2,827,180	1,217,621	1,518,342	19,705,370
2023	2,443,558	7,294,382	2,148,877	3,165,233	1,380,295	1,443,136	17,875,481
2024	2,604,895	8,044,351	5,327,356	3,283,215	1,195,751	1,506,469	21,962,037
2025	2,678,497	6,292,900	3,743,745	3,806,023	1,314,689	1,859,098	19,694,952



TABLE 4

CITY OF HIGHLAND, ILLINOIS  
 ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY,  
 PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION, AND TAX EXTENSIONS  
 FOR THE LAST TEN YEARS

TAXES LEVIED BY CITY IN	DEC 2015	DEC 2016	DEC 2017	DEC 2018	DEC 2019	DEC 2020	DEC 2021	DEC 2022	DEC 2023	DEC 2024
ESTIMATED TAXABLE VALUE	\$ 532,837,035	\$ 541,215,249	\$ 552,063,054	\$ 569,838,918	\$ 595,861,524	\$ 612,997,809	\$ 640,103,757	\$ 693,646,632	\$ 747,895,278	\$ 828,149,541
ASSESSED VALUATION	177,612,345	180,405,083	184,021,018	189,946,306	198,620,508	204,332,603	213,367,919	231,215,544	249,298,426	276,049,847
TAX RATES:										
GENERAL	0.3330	0.3279	0.3298	0.3291	0.3249	0.3304	0.3269	0.3219	0.3243	0.3158
POLICE	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737	0.0725	0.0731	0.0712
FIRE	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737	0.0725	0.0731	0.0712
COMMUNITY BUILDING	0.0750	0.0739	0.0743	0.0742	0.0732	0.0750	0.0737	0.0725	0.0731	0.0712
PLAYGROUND & REC	0.0900	0.0887	0.0892	0.0890	0.0878	0.0900	0.0884	0.0870	0.0877	0.0854
BAND	0.0259	0.0255	0.0250	0.0211	0.0202	0.0196	0.0188	0.0173	0.0161	0.0145
POLICE PENSION	0.2367	0.3059	0.3125	0.3342	0.3323	0.3565	0.3081	0.2846	0.2648	0.2435
SOCIAL SECURITY	0.2619	0.2495	0.2446	0.2317	0.2165	0.2105	0.2344	0.2163	0.2014	0.1902
AUDIT	0.0096	0.0089	0.0087	0.0106	0.0101	0.0123	0.0118	0.0126	0.0161	0.0221
RETIREMENT	0.2787	0.2495	0.2446	0.2291	0.2165	0.2105	0.1664	0.1536	0.1404	0.1268
LIABILITY INSURANCE	0.1295	0.1636	0.1783	0.1712	0.1637	0.1591	0.1407	0.1384	0.1284	0.1160
SCHOOL CROSSING GUARD	0.0070	0.0056	0.0055	0.0048	0.0046	0.0045	0.0043	0.0039	0.0037	0.0033
AMBULANCE SERVICE	0.2500	0.2462	0.2476	0.2471	0.2439	0.2500	0.2454	0.2417	0.2435	0.2371
LEASE					0.0152	0.0147	0.0141	0.0130	0.0121	0.0109
PUBLIC COMFORT STATION	0.0141	0.0084	0.0109		0.0182	0.0177	0.0169	0.0217	0.0201	0.0091
TOTAL RATE-CITY CORP	1.8614	1.9014	1.9196	1.8905	1.8735	1.9008	1.7973	1.7295	1.6779	1.5883
LIBRARY	0.1500	0.1477	0.1486	0.1483	0.1464	0.1500	0.1473	0.1450	0.1461	0.1423
LIBRARY LIABILITY INSURANCE	0.0189	0.0183	0.0191	0.0187	0.0182	0.0172	0.0165	0.0151	0.0141	0.0127
TOTAL TAX RATE	2.0303	2.0674	2.0873	2.0575	2.0381	2.0680	1.9611	1.8896	1.8381	1.7433
TAX EXTENSIONS:										
GENERAL	\$ 591,449	\$ 591,549	\$ 606,901	\$ 625,113	\$ 645,318	\$ 675,115	\$ 697,500	\$ 744,283	\$ 808,475	\$ 871,766
POLICE	133,209	133,319	136,728	140,940	145,390	153,249	157,252	167,631	182,237	196,547
FIRE	133,209	133,319	136,728	140,940	145,390	153,249	157,252	167,631	182,237	196,547
COMMUNITY BUILDING	133,209	133,319	136,728	140,940	145,390	153,249	157,252	167,631	182,237	196,547
PLAYGROUND & REC	159,851	160,019	164,147	169,052	174,389	183,899	188,617	201,158	218,635	235,747
BAND	46,002	46,003	46,005	40,079	40,121	40,049	40,113	40,000	40,137	40,027
POLICE PENSION	420,408	551,859	575,066	634,801	660,016	728,446	657,387	658,039	660,142	672,181
SOCIAL SECURITY	465,167	450,111	450,115	440,106	430,013	430,120	500,134	500,119	502,087	525,047
AUDIT	17,051	16,056	16,010	20,134	20,061	25,133	25,177	29,133	40,137	61,007
RETIREMENT	495,006	450,111	450,115	435,167	430,013	430,120	355,044	355,147	350,015	350,031
LIABILITY INSURANCE	230,008	295,143	328,109	325,188	325,142	325,093	300,209	320,002	320,099	320,218
SCHOOL CROSSING GUARD	12,433	10,103	10,121	9,117	9,137	9,195	9,175	9,017	9,224	9,110
AMBULANCE SERVICE	444,031	444,157	455,636	469,357	484,435	510,832	523,605	558,848	607,042	654,514
LEASE					30,190	30,037	30,085	30,058	30,165	30,089
PUBLIC COMFORT STATION	25,043	15,154	20,058		36,149	36,168	36,059	50,176	50,109	25,121
TOTAL RATE-CITY CORP	3,306,076	3,430,222	3,532,467	3,590,934	3,721,154	3,883,954	3,834,861	3,998,873	4,182,978	4,384,499
LIBRARY	266,419	266,458	273,455	281,690	290,780	306,499	314,291	335,263	364,225	392,819
LIBRARY LIABILITY INSURANCE	33,569	33,014	35,148	35,520	36,149	35,145	35,206	35,145	35,151	35,058
TOTAL EXTENSIONS	\$ 3,606,064	\$ 3,729,694	\$ 3,841,070	\$ 3,908,144	\$ 4,048,083	\$ 4,225,598	\$ 4,184,358	\$ 4,369,281	\$ 4,582,354	\$ 4,812,376



TABLE 5

CITY OF HIGHLAND, ILLINOIS  
PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION  
ALL DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN YEARS (UNAUDITED)

RESIDENTS LIVING IN THE CITY OF HIGHLAND IN SALINE TOWNSHIP

YEAR LEVIED IN <u>IN</u>	<u>MADISON</u> <u>COUNTY</u>	<u>SALINE</u> <u>TOWNSHIP</u>	<u>SALINE</u> <u>ROAD &amp;</u> <u>BRIDGE</u>	<u>HIGHLAND</u> <u>SCHOOL</u> <u>DIST. #5</u>	<u>CITY OF</u> <u>HIGHLAND</u> <u>+ LIBRARY</u>	<u>S.W.I.C.</u> <u>DIST. #522</u>	<u>TOTAL</u>
2015	0.7073	0.1439	0.3179	4.9043	2.0303	0.4637	8.5674
2016	0.6514	0.1422	0.3231	4.8699	2.0674	0.4743	8.5283
2017	0.6157	0.1198	0.3212	4.8563	2.0873	0.4648	8.4651
2018	0.5953	0.1214	0.3157	4.8075	2.0575	0.4599	8.3573
2019	0.5746	0.0926	0.2845	4.6673	2.0381	0.4544	8.1115
2020	0.5469	0.0779	0.2549	4.6671	2.0680	0.4462	8.0610
2021	0.5215	0.0643	0.2551	4.6550	1.9611	0.4421	7.8991
2022	0.4809	0.0586	0.2345	4.5164	1.8897	0.4186	7.5987
2023	0.4371	0.0539	0.2292	4.4414	1.8381	0.3983	7.3980
2024	0.3938	0.0484	0.2078	4.4352	1.7433	0.3735	7.2020

RESIDENTS LIVING IN THE CITY OF HIGHLAND IN HELVETIA TOWNSHIP

YEAR LEVIED IN <u>IN</u>	<u>MADISON</u> <u>COUNTY</u>	<u>HELVETIA</u> <u>TOWNSHIP</u>	<u>HELVETIA</u> <u>ROAD &amp;</u> <u>BRIDGE</u>	<u>HIGHLAND</u> <u>SCHOOL</u> <u>DIST. #5</u>	<u>CITY OF</u> <u>HIGHLAND</u> <u>+ LIBRARY</u>	<u>S.W.I.C.</u> <u>DIST. #522</u>	<u>TOTAL</u>
2015	0.7073	0.1694	0.4479	4.9043	2.0303	0.4637	8.7229
2016	0.6514	0.1669	0.4483	4.8699	2.0674	0.4743	8.6782
2017	0.6157	0.1631	0.4470	4.8563	2.0873	0.4648	8.6342
2018	0.5953	0.1589	0.4425	4.8075	2.0575	0.4599	8.5216
2019	0.5746	0.1342	0.4074	4.6673	2.0381	0.4544	8.2760
2020	0.5469	0.1319	0.4059	4.6671	2.0680	0.4462	8.2660
2021	0.5215	0.1238	0.4084	4.6550	1.9611	0.4421	8.1119
2022	0.4809	0.1211	0.4033	4.5164	1.8897	0.4186	7.8300
2023	0.4371	0.1170	0.3956	4.4414	1.8381	0.3983	7.6275
2024	0.3938	0.1108	0.3833	4.4352	1.7433	0.3735	7.4399



TABLE 6

CITY OF HIGHLAND, ILLINOIS  
COMPUTATION OF LEGAL DEBT MARGIN  
APRIL 30, 2025

ASSESSED VALUATION FOR 2024	\$ 276,049,847
STATUTORY DEBT LIMITATION: 8.625% of Assessed Valuation	23,809,299
DEBT COUNTING AGAINST LIMIT	* <u>(9,528,433)</u>
LEGAL DEBT MARGIN	<u><u>\$ 14,280,866</u></u>

\*Includes outstanding promissory notes for water improvements, debt certificates for public safety facility improvements, senior center lease, and debt certificates for the City Hall remodel. All debts are expected to be repaid with designated revenues.



CITY OF HIGHLAND, ILLINOIS  
 RATIO OF NET GENERAL DEBT TO ASSESSED VALUE  
 AND NET BONDED DEBT PER CAPITA  
 LAST TEN FISCAL YEARS

YEAR ENDING APRIL 30,	POPULATION	ASSESSED VALUATION	GENERAL BONDED DEBT	RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUATION	BONDED DEBT PER CAPITA
2016	9,919	\$ 177,612,345	\$ 0	0.000	\$ 0.00
2017	9,919	180,405,083	0	0.000	0.00
2018	9,919	184,021,018	0	0.000	0.00
2019	9,919	189,946,306	* 1,593,000	0.008	160.60
2020	9,919	198,620,508	* 10,225,000	0.051	1030.85
2021	9,991	204,332,603	* 9,771,000	0.048	977.98
2022	9,991	213,367,919	* 9,267,000	0.043	927.53
2023	9,991	231,215,544	* 8,742,944	0.038	875.08
2024	9,991	249,298,426	* 10,243,515	0.041	1025.27
2025	9,991	276,049,847	* 9,528,433	0.035	953.70

\* These amounts reflect the total obligations counting against the City's debt limit.



CITY OF HIGHLAND, ILLINOIS  
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT  
 TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
 FOR THE LAST TEN FISCAL YEARS

YEAR ENDING APRIL 30	ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT			TOTAL GENERAL GOVERNMENTAL EXPENDITURES	GENERAL BONDED DEBT SERVICE TO GENERAL EXPENDITURES
	PRINCIPAL	INTEREST AND FIXED CHARGES	TOTAL		
2016	\$ 0	\$ 0	\$ 0	\$ 17,764,422	0.0%
2017	0	0	0	14,689,100	0.0%
2018	0	0	0	14,898,989	0.0%
2019	* 72,000	* 26,988	* 98,988	16,143,684	0.6%
2020	* 143,000	* 57,160	* 200,160	17,440,250	1.1%
2021	* 454,000	* 308,014	* 762,014	22,652,683	3.4%
2022	* 504,000	* 296,878	* 800,878	19,705,370	4.1%
2023	* 524,056	* 285,576	* 809,632	17,875,481	4.5%
2024	* 534,429	* 310,730	* 845,159	21,962,037	3.8%
2025	* 715,082	* 330,929	* 1,046,011	19,694,952	5.3%

\* These amounts reflect the annual payments for obligations counting against the City's debt limit.



TABLE 9

CITY OF HIGHLAND, ILLINOIS  
REVENUE BOND COVERAGE  
2019 FTTP BONDS

YEAR ENDING APRIL 30	GROSS REVENUES	OPERATING EXPENSES LESS DEPRECIATION & GASB 68 PENSION AND OPEB EXPENSE	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE*
				PRINCIPAL	INTEREST	TOTAL	
2021	\$ 17,543,906	\$ 15,654,407	\$ 1,889,499	\$ 735,000	\$ 213,948	\$ 948,948	1.99
2022	17,877,648	15,881,537	1,996,111	755,000	198,072	953,072	2.09
2023	17,689,120	15,789,989	1,899,131	770,000	181,764	951,764	2.00
2024	17,922,688	15,857,691	2,064,997	790,000	165,132	955,132	2.16
2025	19,589,259	16,635,161	2,954,098	805,000	148,068	953,068	3.10

\*The coverage requirement per the 2019 FTTP Bond Ordinance is 1.20.



TABLE 10

CITY OF HIGHLAND, ILLINOIS  
PROPERTY VALUE AND CONSTRUCTION INFORMATION  
LAST TEN FISCAL YEARS (UNAUDITED)

YEAR ENDING APRIL 30,	CONSTRUCTION					ASSESSMENT YEAR	PROPERTY VALUE (IN 000'S) **			
	RESIDENTIAL		COMMERCIAL AND INDUSTRIAL		TOTAL		RESIDENTIAL	COMMERCE & INDUSTRY	RAILROAD & FARM	TOTAL
	NO. OF PERMITS	VALUE (in 000's)	NO. OF PERMITS	VALUE (in 000's)						
2016	255	\$ 5,400	40	\$ 4,272	\$ 9,672	2015	\$ 384,168	\$ 147,943	\$ 726	\$ 532,837
2017	243	7,222	38	1,369	8,591	2016	389,057	151,373	785	541,215
2018	184	5,878	32	5,477	11,355	2017	399,706	151,535	822	552,063
2019	343	9,443	58	6,565	16,008	2018	413,891	154,960	988	569,839
2020	277	11,399	47	4,369	15,768	2019	429,766	165,003	1,093	595,862
2021	376	10,398	46	38,368 *	48,766	2020	442,141	169,691	1,166	612,998
2022	323	8,358	41	12,524	20,882	2021	462,869	175,900	1,334	640,103
2023	179	15,795	42	14,810	30,605	2022	502,743	189,346	1,557	693,646
2024	252	10,027	61	16,834	26,861	2023	543,627	201,686	1,850	747,163
2025	315	10,368	49	16,356	26,724	2024	609,463	216,098	2,070	827,631

\*\* Source: Property Value based on County Clerk's information on assessed valuation as 33 1/3 % of fair market value.

\* Includes costs for a Walmart remodel



CITY OF HIGHLAND, ILLINOIS  
 LIGHT AND POWER FUND  
 COMPARATIVE SUMMARY OF OPERATIONS  
 FOR THE LAST TEN FISCAL YEARS

YEAR ENDING APRIL 30	OPERATING REVENUE	OPERATING EXPENSES INCLUDING DEPRECIATION, INTEREST AND GASB 68 PENSION EXPENSE		INCOME (LOSS) EXCLUDING OTHER INCOME	
		AMOUNT	PERCENT OF OPERATING REVENUE	AMOUNT	PERCENT OF OPERATING REVENUE
2016	\$ 15,483,184	\$ 15,937,329	102.93	\$ (454,145)	(2.93)
2017	16,038,325	16,499,976	102.88	(461,651)	(2.88)
2018	16,548,836	16,637,576	100.54	(88,740)	(0.54)
2019	17,046,844	16,922,499	99.27	124,345	0.73
2020	16,886,323	17,920,184	106.12	(1,033,861)	(6.12)
2021	17,432,457	17,889,969	102.62	(457,512)	(2.62)
2022	17,776,018	17,304,796	97.35	471,222	2.65
2023	17,547,431	17,624,232	100.44	(76,801)	(0.44)
2024	17,892,644	17,081,455	95.47	811,189	4.53
2025	19,212,679	18,463,731	96.10	748,948	3.90

\*The City does not budget for depreciation or pension expense.



CITY OF HIGHLAND, ILLINOIS  
WATER FUND  
 COMPARATIVE SUMMARY OF OPERATIONS  
 FOR THE LAST TEN FISCAL YEARS

YEAR ENDING APRIL 30	GROSS REVENUE	OPERATING EXPENSES INCLUDING DEPRECIATION, INTEREST AND GASB 68 PENSION EXPENSE		INCOME (LOSS) EXCLUDING OTHER INCOME	
		AMOUNT	PERCENT OF GROSS REVENUE	AMOUNT	PERCENT OF GROSS REVENUE
2016	\$ 2,028,123	\$ 2,203,540	108.65	\$ (175,417)	(8.65)
2017	2,309,309	2,137,841	92.57	171,468	7.43
2018	2,628,949	2,236,009	85.05	392,940	14.95
2019	2,688,256	2,366,794	88.04	321,462	11.96
2020	2,717,282	2,480,597	91.29	236,685	8.71
2021	2,808,069	2,536,392	90.33	271,677	9.67
2022	2,777,768	2,624,263	94.47	153,505	5.53
2023	2,855,241	2,902,828	101.67	(47,587)	(1.67)
2024	2,981,178	2,665,793	89.42	315,385	10.58
2025	3,034,039	2,918,184	96.18	115,855	3.82

\*The City does not budget for depreciation or pension expense.



CITY OF HIGHLAND, ILLINOIS  
SEWER FUND  
COMPARATIVE SUMMARY OF OPERATIONS  
FOR THE LAST TEN FISCAL YEARS

YEAR ENDING APRIL 30	GROSS REVENUE	OPERATING EXPENSES INCLUDING DEPRECIATION, INTEREST AND GASB 68 PENSION EXPENSE		INCOME (LOSS) EXCLUDING OTHER INCOME	
		AMOUNT	PERCENT OF GROSS REVENUE	AMOUNT	PERCENT OF GROSS REVENUE
2016	\$ 2,138,010	\$ 2,128,431	99.55	\$ 9,579	0.45
2017	2,281,337	2,140,575	93.83	140,762	6.17
2018	2,180,024	2,178,645	99.94	1,379	0.06
2019	2,277,562	1,764,662	77.48	512,900	22.52
2020	2,304,216	1,800,034	78.12	504,182	21.88
2021	2,376,233	1,774,904	74.69	601,329	25.31
2022	2,478,461	2,021,169	81.55	457,292	18.45
2023	2,499,571	2,109,785	84.41	389,786	15.59
2024	2,543,080	2,197,549	86.41	345,531	13.59
2025	2,517,473	2,199,599	87.37	317,874	12.63

\*The City does not budget for depreciation or pension expense.



CITY OF HIGHLAND, ILLINOIS  
MISCELLANEOUS STATISTICS  
APRIL 30, 2025 (UNAUDITED)

Date of Incorporation	1884
Form of Government	Council/Manager
Number of Employees -	
Total	325
Full Time	94
Total Area	7.84 square miles
Number of Dwelling Units	4893
Population (Updated for 2020 Census)	9991

**CITY OF HIGHLAND FACILITIES AND SERVICES**

**Fire Protection:**

Number of Stations	2
Number of Firemen	31 Volunteers
Fire Insurance Rating	4

**Police Protection:**

Number of Policemen and Officers	22
Number of Police Vehicles	15

**Ambulance:**

Number of Ambulances in Service 24 hours per day	1
Number of Ambulances in Reserve	2
Number of Paramedics and Emergency Medical Technicians	9 Full Time 11 Part Time

**Culture and Recreation:**

Public Library (Volume of Books and Audio Visuals)	1 (104,555 items)
Parks	13
Ball Diamonds Available	16
Tennis Courts Available	6
Public Pools	2
Recreation Buildings	2
Senior Citizen Centers	2
Skate Park	1
Disc Golf Course	1
Arboretum	1
Pavilions	8

**Electric Service:**

Number of Accounts	6,954 customers
Area Serviced	64.0 square miles

**Water Service:**

Number of Accounts	4,985 customers
Water Districts	4
Average Daily Demand	1.100 MG/day
Treatment Capacity	4.2 MG/day

**Sewer Service:**

Number of Accounts	4,607 customers
Present Flow	1.600 MG/day
Treatment Capacity	2.0 MG/day

**FACILITIES AND SERVICES NOT INCLUDED IN THE REPORTING ENTITY:**

Education: All Schools in District	No. of schools	Teachers	Enrollment
Elementary (K-5)	4	99	1,264
Middle School	2	54	657
High School	1	<u>66</u>	<u>796</u>
		219	2,717

**Utilities:**

Electric, Water, Sewer, Refuse	City of Highland Utilities
Cable and Satellite TV	HCS, Charter Communications, Dish and Direct TV
Gas	Ameren IP
Telephone	HCS, Frontier, Charter Communications
Hospital	1
Nursing Homes and Assisted Living	5





# City of Highland

## Finance Department

MEMO TO: Christopher Conrad, City Manager  
FROM: Reanna Ohren, Director of Finance  
SUBJECT: Treasurer's Report  
DATE: December 15, 2025

I am presenting the 2025 Annual Treasurer's Report to Council for approval at the December 15, 2025 meeting. This report will be published in the Troy Times Tribune on Thursday December 18, 2025, on the City website, and a certified copy will be provided to Madison County as well.

Please let me know if you have any questions regarding this document.

Thanks so much,  
Reanna Ohren



ANNUAL TREASURER'S REPORT  
CITY OF HIGHLAND, ILLINOIS  
FOR THE FISCAL YEAR ENDING APRIL 30, 2025

**REVENUE SUMMARY:**

PROPERTY TAXES 4,811,493 - REPLACEMENT TAX 257,749- INTERGOVERNMENTAL 10,029,176 - MOTOR FUEL TAX 451,580 - CHARGES FOR SERVICES 30,781,678 - CONNECTION FEES 110,095 - LICENSES, PERMITS AND OTHER TAXES 398,190 - FINES AND FORFEITURES 19,497 - REVENUE FROM USE OR PROPERTY 57,964 - EMPLOYEE CONTRIBUTIONS(PP)- 186,544 GRANTS AND CONTRIBUTIONS 1,420,017 - MISCELLANEOUS AND INVESTMENT INCOME 2,366,586

**TOTAL REVENUE:** \$50,890,569

**EXPENDITURE SUMMARY:**

4IMPRINT INC: 1234.85; 4COM Inc: 644026.64; A N J SERVICES INC: 2073.6; CATHERINE WEBER: 853.38; JOSEPH A LANGHAUSER: 17381.86; ABAGAIL FETSCH: 140; ACE HARDWARE: 13700.64; ACTIVE911, INC: 299.25; ADA HUELSKAMP: 170; ADAMS CABLE EQUIPMENT INC.: 31322.21; ADR HIGHLAND INC.: 11951.98; AEC Fire-Safety & Security Inc: 2323.2; AETNA: 807.06; AFLAC: 249.34; AFLAC: 303.44; AGENCY FOR COMMUNITY TRANSIT: 1167.9; AINARA FARINA: 98.99; AIRGAS INC: 1507.42; ALADTEC LLC: 5980; ALAN JAY SLATON: 1795; ALAN PEARSON: 100; ALBERS FIRE PROTECTION EQUIPMENT INC.: 3874; ALBERS HEATING & AIR CONDITIONING INC.: 11731.25; ALBERTA HOLZINGER: 25; ALERT ELECTRIC INC: 20275.99; ALISON NORTH: 50; ALL AMERICAN SPORTSWEAR: 14202.25; ALL INCLUSIVE REC LLC: 2429; ALLIANT INSURANCE SERVICES INC.: 5314; ALLIED WASTE TRANSPORTATION INC: 2149211.79; ALLISON BROWN: 25; ALS SERVICES USA CORP: 266.04; ALTEC INDUSTRIES INC: 39532.72; NATIONAL FIREWORKS IMPORTING LLC: 10000; AMANDA WICK: 250; AMAZON CAPITAL SERVICES INC: 98340.16; AMBER TOMPKINS: 160; Ameren Illinois: 59074.51; AMERICAN AMBULANCE ASSOCIATION INC: 578; AMERICAN RED CROSS - HEALTH & SAFETY SERVICES: 2150; ILLINOIS AMERICAN WATER COMPANY: 200; American Water Works Association: 413; AMY MCKEE: 240; AMY PAGE: 495; ANDREW BOHN: 160; ANGELA IMMING: 1366.92; ANIXTER INC.: 278342.38; ANNA EADS: 105; ANTENNA INSTALLATION SERVICE INC: 1200; ANTHEA HALLETT-YBARRA: 75; ANTHONY SUPPLY CO INC: 15123.39; APEX FIRE SPRINKLER COMPANY LLC: 1280; APEX FITNESS CENTER LLC: 420; APEX PHYSICAL THERAPY LLC: 15344; APWA Gateway Branch: 30; ARAMARK UNIFORM SERVICES: 4584.52; ARCHWAY INDUSTRIAL COATINGS: 25800; ARIC STEINBECK: 300; AMERICAN REGISTRY FOR INTERNET NUMBERS LTD: 1050; ARTHUR J GALLAGHER RISK MANAGEMENT SERVICES LLC: 34671; ARTHUR J LAGER MONUMENT COMPANY: 3180; ASCAP: 445.46; ASHLEY FROST: 190; ASPHALT SALES AND PRODUCTS INC: 6767.25; ASSUREDPARTNERS CAPITAL INC: 3953.5; AMERICAN TESTING & INSPECTION SERVICES: 725; AUBREY WYLIE: 50; AUSTEN ZIMMER: 332.14; AUSTIN SCARSDALE: 0; AUTO SOUND & SECURITY INC: 1650; AUTOMATIC GATE AND DOOR LLC: 12923.08; AUTUMN R O'REILLY: 50; AVID IDENTIFICATION SYSTEMS INC: 452.31; Aviston Lumber Company: 869.37; AXON ENTERPRISE INC.: 3960; ROBERT L COMPTON: 345; DIANE CROSS: 250; BANNER FIRE EQUIPMENT INC: 15924.52; BARB ROBERTS: 70; GENEVA SCIENTIFIC INC: 7640.68; BARCO PRODUCTS LLC: 1094.16; BARKING DOG INTERPRETIVE DESIGN INC: 2722.84; BARKLEY SCHLAEFER: 422.12; RICKEY BARNETT: 5507; BARTON ELECTRIC INC: 2400; BASILICA OF ST LOUIS KING OF FRANCE: 110; COKE FAMILY INC: 360.3; Bazan Painting Company: 19800; OD SPORTS ACQUISITION INC: 470.82; Beelman Logistics LLC: 48061.86; Beelman Ready Mix: 1357.85; BEL CLAIR ELECTRIC INC: 6385; CYPRESS MEDIA: 887.94; BEN STRAUB: 34.01; BEST Engineered Systems Technology Group LLC: 95213.38; BEST ONE TIRE & SERVICE OF CLINTON COUNTY: 18135.55; BETTER NEWSPAPERS: 281.32; BEVERLY HAAKE: 128; BHMGE Engineers Inc: 11075.66; BIG TEX TRAILER WORLD INC: 3771.49; BLOCK WORX LLC: 20025; BLUE CROSS BLUE SHIELD OF ILLINOIS: 241.35; BLUFF EQUIPMENT INC: 5886.36; JUSTIN HENKEI: 41.5; Bobcat of St. Louis: 14291.38; BOESER COMMERCIAL SOLUTIONS LLC: 2206.09; BOKF N.A.: 1519393; Bound Tree Medical LLC: 9212.35; BRADLEY ESTON: 635; Breese Journal & Publishing Company: 59.2; BREESE LAWN & GARDEN INC: 0; Brenntag Mid South Inc: 48733.72; BRIAN BERBERICH: 160.44; BRIAN MCCLENAHAN: 563.37; BRIDGEPAY NETWORK SOLUTIONS: 42.2; BROADWAY BATTERY & TIRE SERVICE INC: 11496.11; BROADWAY FORD TRUCK SALES INC: 68515; BROCK WILKINSON: 565; BROOKE INLOW: 170; TRENNICE D



BROWN: 0; BUCHANAN PUMP SERVICE & SUPPLY CO INC: 27056.5; BUCHER MUNICIPAL NORTH AMERICA INC: 6974.28; BUILDINGSTARS OPERATIONS INC: 35133.26; BUSCOMM INCORPORATED: 2288.78; BUTLER SUPPLY INC: 580.26; C AND C PUMPS & SUPPLY INC: 1455; C.T.R CONCRETE & BUILDERS INC.: 14049; c/o Wells Fargo Bank Cigna Healthcare: 152121.92; LIFELINE TRAINING LTD: 209; CALIX INC.: 198038.66; CALLIE FERGUSON: 70; CAMERON NOLLMAN: 565; CAMPION BARROW & ASSOCIATES INC: 930; RYAN CATES: 171; CAPITAL ONE PUBLIC FUNDING LLC: 250714.75; CONTREGRA POOLS LLC: 30080.83; HUELSMANN DISTRIBUTING CO INC: 356.53; Carl's Four Wheel Drive & Performance Center LLC: 5915.16; CARLY RAKERS: 662.29; CAROL KIENLEN: 100; CAROLE A WIDMAN: 255.7; CARRIE ALBAUGH: 450; CARRIE BIRCHER: 25; CARROT-TOP INDUSTRIES INC: 2555.52; CATHLEEN VANO: 90; CDW G Inc: 104928.92; CEDARCHEM INC: 0; Cee Kay Supply Inc: 19.28; CELLEBRITE USA INC: 6900; CENTRAL RUBBER EXTRUSIONS OF IL INC: 510.43; CHAD C WEISS: 30000; CHARLES B HELDIGE: 1700; CHELSEA LENZINI: 100; CHEMQUEST INC: 2475; CHEMSTREAM INC: 24373.67; CHEMTRADE CHEMICALS CORPORATION: 40846.4; CHRIS CONRAD: 805.5; CHRIS SMITH: 70; CHRIST BROS ASPHALT INC: 486441.4; CHRISTINA SMITH: 2977.21; CHRISTINE BENNETT: 177; CHRISTINE MONEY: 46.95; CHRISTOPHER TRIMBLE: 995; CHRISTOPHER CLEWIS: 250.28; CHRISTOPHER D KEHRER: 75; CHRISTOPHER FLAKE: 1662.28; CHRISTOPHER UHE: 705; CINDY EMIG: 506.88; CINEMAX HOME BOX OFFICE: 980; City Of Highland: 2224.2; City Of Highland: 32579.56; CITY OF HIGHLAND: 31999.24; CITY OF HIGHLAND FCB: 14305.4; City Petty Cash: 398.61; City Utilities: 657550.03; CIVICPLUS: 9185.29; CIVIL DESIGN INC: 64928.75; CLAIRE LOEMKER: 103.23; CLAIRE SCHAAL: 100; CLARITY BUSINESSES: 1320; CLEARGOV INC: 7000; CLIFFORD JOURDAN: 70; CLINT CONRAD: 43.88; CLINTON COUNTY GARAGE DOOR INC: 1450.5; COE EQUIPMENT INC: 2327.1; COMFOR TEK SEATING INC: 3109; COMMERCIAL ACCEPTANCE COMPANY: 250.52; COMPUSTITCH SCREEN PRINTING AND EMBROIDERY: 5177; COMPX SECURITY PRODUCTS INC: 375; COMSTAR SUPPLY INC: 0; CONSOLIDATED FLEET SERVICES INC: 2025; CONSTELLATION NEWENERGY GAS DIVISION LLC: 18122.44; FRANCIS DIETL: 319.8; CONTINENTAL RESEARCH CORPORATION: 4266.56; COOPERATIVE RESPONSE CENTER INC: 21207.62; CORE & MAIN LP: 12087.09; COREY SAATHOFF: 500; CORO MEDICAL LLC: 0; ROY WELLS: 10000; CORSAIR CONTROLS INC: 17167; County of Madison: 265613; CRAFCO INC: 6544.9; CRAIG LOYET: 4836.5; CSX TRANSPORTATION INC: 10200; Curry & Associates Engineers Inc: 43110.42; CUSTOM MECHANICAL EQUIPMENT LLC: 2000; BRENDON C DELANEY: 2991.9; CLAUDE S CYPHERS INC: 3075; MARTIN MCEVERS: 519.2; D&D TIRE: 0; DA-COM CORP: 2350.59; GETTY UP 7 INC: 4862; DALE FUEHNE: 650; DALE JONES: 179; DALE SUEVER: 36.95; DAMIAN FEENY: 665; DAN COOK: 631.4; DAN MARSCH: 400; DAN NEIER: 126.91; DAN ROSEN: 410; DAN TALLEUR: 6370; DANIEL L ROGERS: 2400; DATATRONICS INC: 29313.16; DAVE LAUCHNER: 186.79; DAVID BRINES: 508.19; DAVID GROSSMANN: 163.6; DAVID LONG: 225; DAVIS & STANTON INC: 890.5; DAWN ZOBRIST: 54.99; DAWNA MILLER: 441.21; DE LAGE LANDEN FINANCIAL SERVICES LLC: 3569.37; DEBBIE FREY: 25; DEBI WELLEN: 104; DECO SUPPLY COMPANY INC: 35613.99; DEFENSIVE EDGE TRAINING & CONSULTING INC: 550; DELANEY GRIMES: 547.5; Dell Marketing L P: 3909.33; DENNIS FRANKE: 420; DENNIS ORSEY: 14109.81; DEPARTMENT OF FINANCIAL & PROFESSIONAL REGULATION: 150; DEVIN RANDALL: 60; DEVON PETROFF: 16.05; DigitalArtz LLC: 7688.78; DINGES PARTNERS GROUP LLC: 20334.9; DIRECT FITNESS SOLUTIONS LLC: 1683; DITCH WITCH SALES INC: 855.39; DIVERSIFIED TINTING SERVICES INC: 150; DLT SOLUTIONS LLC: 5504.59; DMS CONTRACTING INC: 27086; DOCUSIGN INC: 4485; DONITTA PRATHER: 40; DONNA FRUTIGER: 0; DONOVAN GARRISON: 490; DOUGLAS MICKAN: 400; JAMES V MILLER: 88311; DRIVE SOCIAL MEDIA LLC: 24490; DURKIN EQUIPMENT COMPANY: 9484.98; EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS: 4304; EASTERN DATA INC: 1003.29; ECOLAB: 399.65; ED M. FELD EQUIPMENT CO. INC.: 10639.06; EDWARDSVILLE MACHINE & WELDING CO. INC.: 3093.44; EDWARDSVILLE POLICE PENSION FUND: 296666.26; EJ EQUIPMENT INC.: 4298.74; Electrico Inc: 8433.57; ELIAS ALLEN: 905; ELIJAH TRUJILLO: 16.63; Elite Elevator Inspections LLC: 155; ELIZABETH O'DELL: 1140; ELIZABETH PORTERFIELD: 490; ELIZABETH WILKINSON: 490; ELLE RODRIGUES: 0; ELEANOR BOWEN: 280; ELLIOTT DATA SYSTEMS INC.: 26787.38; EMAG RED BUD FD LLC: 753.88; EMBRICH PLUMBING CO: 500; Emerald Transformer: 1527; EMERGENCY SERVICES MARKETING CORP INC: 810; JENNIFER FERRY: 530.35; ENERGY PETROLEUM CO: 7767.8; ENERGY WISE HEATING COOLING COMPANY: 62795; Environmental Resource Associates: 515.87; Essenpreis Plumbing & Htg: 22790.53; ETHAN BOULANGER: 560; EVERLASTING ETCH: 1299.35; EWT HOLDINGS III CORP: 1197.02; Excel Bottling Co. Inc.: 140; EXLINE INC: 2394.51; EZ FLEX LLC: 4050.03; Fabick Power Systems Inc: 5142.97; DIAMOND SPORTS NET ST LOUIS LLC: 139310.27; FASTENAL COMPANY: 571.25; FAUST CONSTRUCTION LLC: 0; FCB BANKS: 260650; FCB Highland Bank: 163786.26; Fehrmann Garage Doors Inc: 4569.5; FERGUSON US HOLDINGS INC: 856.26; FERRELLGAS LP: 5048.31; FIRE APPARATUS & SUPPLY TEAM INC.: 2036.92; FIRE CATT LLC: 2916.5; FITNESS ON DEMAND LLC: 2519; FITNESS UPHOLSTRY SPECIALISTS LLC: 2087.95; FLETCHER REINHARDT COMPANY: 27743.54; FLO SYSTEMS INC: 547.5; FOREMOST FITNESS GROUP LLC: 6112.44; Foresight



Services Inc: 25815; FOX ASSOCIATES LLC: 6421; FRANK MILOS: 125; FREY PROPERTIES OF HIGHLAND LLC: 30000; FRONTIER: 4088.84; FRONTIER COMMUNICATIONS: 489.45; CONSOLIDATED ELECTRICAL DISTRIBUTORS INC: 27900.7; ST CLAIR SERVICE CO: 16616; FURNITURE REWARDS LLC: 14939.07; GAIL MCGEE: 128; GALBRAITH CONSTANCE L: 565; Galls LLC: 2446.69; Gametime: 11668.73; GARRETT SCHLARMANN: 495; GARRETT SCHMIDT: 1500; GARY PUGH: 250.95; GAVIN SCHLARMANN: 145; GEBKE BROS OUTDOOR PWR EQUIP. INC.: 39; GELLY EXCAVATING & CONSTRUCTION INC: 14240.82; GENE COX: 178.35; GEORGE STRAM: 10; GILMORE & BELL P.C: 800; GINA BELL: 165; GIS BENEFITS INC.: 10175.66; GLOBAL EQUIPMENT COMPANY INC: 51.87; GLOBAL TECHNICAL SYSTEMS INC: 1025; GOGOV INC: 10340; GOLDEN WEST INDUSTRIAL SUPPLY INC: 2496.47; GOVERNMENTAL CONSULTING SOLUTIONS INC: 16000; GRACE MCGRANAHAN: 160; W.W. GRAINGER INC: 3368.51; GRAY MEDIA GROUP LLC: 136600.82; GRAYBAR ELECTRIC COMPANY INC: 376190.42; GRAYBAR ELECTRIC COMPANY INC: 51052.98; GREAT LAKES DATA SYSTEMS INC: 77014.17; GREGORY ALLEN: 794; GREGORY FRANK: 1500; GRINNELL MUTUAL REINSURANCE COMPANY: 410; Hach Company: 39691.49; HAIER PLUMBING & HEATING INC.: 614; RUSSEL HALLEMANN: 9250; HAMEL SEED & FARM SUPPLY INC.: 426.56; HANDLING SYSTEMS INC: 1385; HANNAH SAUERHAGE: 70; Hawkins Inc: 12015.87; HAWTHORNE ANIMAL HOSPITAL LTD: 142.15; HBO HOME BOX OFFICE: 3330; HD POLYGRAPH TRUTH VERIFICATION LLC: 500; HEARTLANDS CONSERVANCY: 100000; HEATHER KASTELEIN: 650; HEATHER KERNAN: 80.05; HEDIGER'S BACKHOE & TRUCKING INC: 11050; HELVETIA SHARPSHOOTERS INC: 1695; HEMMER CONTRACTING LLC: 86650; HENRICKSEN & COMPANY INC: 328.08; HEPLERBROOM LLC: 6006; HFS: 1433.32; HFS: 182.07; HFS Bureau of Fiscal Operations- GEMT: 117775.64; HIGHLAND AMBULANCE SERVICE: 362.98; HIGHLAND ANIMAL HOSPITAL LLC: 20324.49; HIGHLAND AREA CHRISTIAN SERVICE MINISTRY: 1786.71; Highland Area Community Foundation: 1008.5; Highland Arts Council: 7000; HIGHLAND AUTOWASH LLC: 360; HIGHLAND CHAMBER OF COMMERCE: 10408; Highland Communication Services: 39031.72; HIGHLAND COMMUNITY TITLE LLC: 75275.82; HIGHLAND COMMUNITY UNIT SCHOOL DISTRICT NO 5: 73502.99; HIGHLAND FIRE DEPARTMENT AUXILIARY: 1000; Highland Garden Club: 0; Highland High School: 50; HIGHLAND HIGH SCHOOL BAND: 500; HIGHLAND HISTORICAL SOCIETY: 1200; Highland Jaycees Inc: 5000; HIGHLAND COLUMBUS CLUB: 410; HIGHLAND LADY BULLDOGS ASSOCIATION: 75; Highland Optimist Club: 4826; HIGHLAND OPTIMIST CLUB: 4500; Highland Pool & Spa Inc: 1310.73; BASS CO LLC: 5285.85; MADISON COUNTY FAIR ASSN: 6000; HIGHLAND VOLUNTEER FIRE DEPARTMENT: 1000; HIGHLAND'S TRU BUY INC: 5314.39; HIGHLAND-PIERRON FIRE PROTECTION DISTRICT: 210; HILLARY HELD: 750; HILLYARD: 10781.19; HO HO HARMONY LLC: 300; HOME NURSERY INC: 3489.85; HOPCROFT ELECTRIC & MACHINE SHOP INC: 3204.2; Hotsy Unlited Inc.: 0; HOUSE OF TOOLS & ENGINEERING INC.: 1050.38; Houseman Supply Inc: 1565; HSHS Medical Group Inc: 1206; HUELS OIL CO: 94847.77; HUMANA: 312.07; HUTCHINSON RECREATION & DESIGN: 21574; I U O E LOCAL 399: 1483.68; I.M.L. RISK MANAGEMENT ASSOCIATION: 581111.73; IACP: 220; IAFF Local 3672: 544; IAN DIAMOND: 755; ICONECTIV LLC: 508.61; IDS APPLICATIONS INC.: 500; IIMC: 330; IL Department Of Revenue: 3657; IL Department Of Revenue: 155.15; IL Dept Of Revenue: 383288.41; IL Dept Of Transportation: 332428; IL Fraternal Order Of Police: 1080; IL OFFICE OF THE STATE FIRE MARSHAL: 75; IL SECRETARY OF STATE: 173; ILLINOIS STATE AMBULANCE ASSOCIATION INC: 150; ILLINOIS LAW ENFORCEMENT ALARM SYSTEM: 320; Ill. Office of State Fire Marshal Division of Elev: 0; ILLIANA CONSTRUCTION COMPANY: 136043.33; ILLINOIS ASSOCIATION OF CHIEFS OF POLICE: 329; Illinois Department Of Employment Security: 1536; ILLINOIS DEPARTMENT OF AGRICULTURE: 330; ILLINOIS DEPT OF REVENUE: 32361.09; ILLINOIS ELECTRIC WORKS INC: 7471.8; Illinois Environmental Protection Agency: 20735; ILLINOIS ENVIRONMENTAL PROTECTION AGENCY: 624379; ILLINOIS FIRE INSPECTORS ASSOCIATION: 100; ILLINOIS HOMICIDE INVESTIGATORS ASSOC.: 1180; ILLINOIS MUNICIPAL ELECTRIC AGENCY: 10152297.82; ILLINOIS MUNICIPAL RETIREMENT: 72754.79; ILLINOIS MUNICIPAL UTILITIES ASSOCIATION: 9850; Illinois Rural Water Association: 910.92; Illinois Section AWWA: 24; ILLINOIS STATE POLICE: 135; ILLINOIS TELECOMMUNICATIONS ACCESS CORP.: 158.14; ILLINOIS TOLLWAY: 10; IllinoisSouth Tourism: 3795; IMEA: 125.4; IML NORTH AMERICA LLC: 402.95; CORTZ INC: 1152.12; INDOFF INC: 252806.01; INDUSTRIAL MOTOR REPAIR: 8171.74; INNOCORP LTD: 3370; International Code Council: 170; INTERSTATE TRS FUND: 6434.39; INTOXIMETERS INC: 4481.25; IONWARE: 312.5; IPPFA: 825; ILLINOIS PARK & RECREATION ASSOCIATION: 245; IRON MOUNTAIN INCORPORATED: 464.89; ISABELLA VENARSKY: 350; SUSAN K CHASTEEN: 1320; ITOUCH BIOMETRICS LLC: 1980; Itron Inc: 7418.71; J.W. Pepper & Son Inc.: 824.99; JACKIE DELANEY: 709.85; JACOB SCHRAGE: 70; JACOB STOKER: 300; JACOB AUTOMOTIVE INC: 2222.78; JAKE STREICHER: 500; JAMES METTRICK: 800; JANE KILDEA: 36.95; JANSEN CHEVROLET CO INC: 462; JANSEN FORD OF BREESE, LLC: 2534.61; JARED SCHROEDER: 170.48; JASON HARLING: 58.05; JASON WIEGAND: 86; ROBERT OTIS:



580; JAMES HUMMERT: 267; JEANINE MORMAN: 165; JEFFREY MONDT: 215; JEREMIAH KINGERY: 1010.11; MARY ANN SIMPSON: 1105; JESSICA GLASS: 200; JEST MURDER MYSTERY CO LLC: 850; JILL GRIFFIN: 350; JIM REAGAN JR: 510; JM TEST SYSTEMS LLC: 5376.26; JODI KOCH: 317.2; JODY SHAW: 85; JOHN F BUSBY II: 150; JOHN DEERE FINANCIAL: 38394.45; JOHN FABICK TRACTOR CO: 2970.56; JOHN TEBBE: 25; JOINER SHEET METAL & ROOFING INC.: 211905; JORDAN BAUER: 251.5; JOSHUA CASE: 560; BETTER NEWSPAPER INC: 1607.96; JP BUSHNELL PACKING SUPPLY: 103.31; JULIE INC: 3269.75; K & J DESIGN LLC: 650; K Five Contracting Co.: 0; KADEN LOYET: 140; KAITLYN BERG: 165; KALMER HVAC SERVICES: 2250; KALMER LANDSCAPE SUPPLY: 1692.96; KAMRYN TOLER: 610; KANE FIRE PROTECTION INC: 450; KAREN BARKER: 495; KAREN LEADBETTER: 118.6; KARLA VOSS: 22; KATE WHITE: 125; KATELYN ROBINSON: 300; KATLYNN BUNETA: 99.5; KATRINA HUDSON: 80; KAYLA PACE: 35.8; PATRICK H KEEFE: 412.55; KEITH REECE: 183.29; KEITH W REECE: 2185; KELCEY CHADWICK: 243.86; KELLY DAMANN: 75; KENT THOLE: 628.89; KEVIN DEWAELE: 10000; KEVIN HEIM: 150; KEVIN HEMANN: 139.08; KEVIN LIMESTALL: 27.17; KEYSTONE BONDING & SURETY AGENCY LLC: 100; KGP TELECOMMUNICATIONS INC: 3572.58; KIDD'S RESTAURANT INC: 8244.69; KILLIAN AND ASSOCIATES, S.C.: 5819.94; KIMBERLY A COLE: 32300.38; KIMHEC LLC: 17633.75; CHARLES KIRCHNER & SON INC: 2871.61; Knebel's Auto Body Inc: 6534.44; KNOWBE4 INC: 4006.8; KOHNEN CONCRETE PRODUCTS INC.: 6076.26; KONE INC: 1610.02; KORTE & LUITJOHAN CONTRACTORS INC: 201756.95; BRYAN KORTE: 8414; KORTE MEAT PROCESSING: 491.12; KRENZ & COMPANY INC: 391.06; KURTIS SKOGLEY: 76.35; KYLE GRUNER: 225; KYLE SIMPSON: 650; LANA HEDIGER: 580.98; LANGHAUSER SHEET METAL CO: 6901.82; LASHLY & BAER PC: 20720; LAURA WILKEN: 16.18; LAUREN MAAS: 160; LAUTERBACH & AMEN LLP: 500; LAYNE WAGNER: 160; LEADSONLINE LLC: 3106; LEANN MCCASLIN: 165; LEAPS OF LOVE INC: 2000; LEARNING MADE FUN COMPANY: 395; LEE'S LOANS JEWELRY & MORE INC: 2275; LEE'S LOANS JEWELRY & MORE: 3460.25; Leon Uniform Company Inc: 13602.02; LES AMIS DU FORT DE CHARTRES: 120; LEWIS BRISBOIS BISGAARD & SMITH LLP: 272902.3; LEXIPOL LLC: 0; LUMOS HOLDINGS US ASQUISITION CO: 58.87; LILLY SCOTT: 105; LINDA BUNGER: 34.75; LINDA HOOKS: 40; LINDE GAS & EQUIPMENT INC: 438.24; LISA GROENNERT: 128; LISA J MCQUADE: 483.33; LITTEKEN PLUMBING CO. INC.: 685; LOGAN CHAPMAN: 400; LOGAN VON HATTEN: 2580; LOGICAL CONCEPTS INC.: 1012; CRAM INDUSTRIES LLC: 3500; LOGSDON STATIONERS INC.: 369.1; London Shoe Shop: 4208.8; LOU FUSZ FORD OF HIGHLAND COMPANY: 1054.23; Louis Latzer Memorial Public Library: 150; LOYET-ARCHITECTS: 5640.43; MACHINE MAINTENANCE INC: 3449.87; LUCY BECKER: 200; LUKE DAVIS: 285; LYNDIA MARSHALL: 70; LYNN HOLDEN: 25; M5 MANAGEMENT GROUP: 3031.8; MADISON COUNTY 9-1-1 ETSB: 1621.3; Madison County Animal Care and Control: 40; MADISON COUNTY COMMUNITY DEVELOPMENT: 290; MADISON COUNTY FAIR ASSOCIATION: 10000; MADISON COUNTY GOVERNMENT: 97.12; MADISON COUNTY HEALTH DEPT.: 675; MADISON COUNTY INFORMATION TECHNOLOGY: 72.84; MADISON COUNTY RECORDER: 1000; MADISON COUNTY TREASURER: 7741.32; MADISON TROMBLEY: 565; MADISYN NEWBERRY: 635; MAILE SIGNOROTTI: 495; MAJOR CASE SQUAD OF GREATER ST LOUIS: 625; MALLORD HUBBARD: 417.8; MARIA MARSH: 99.99; MARK MCKINNEY: 706.18; MARTIN CARLEN: 261.86; MARTIN INDUSTRIAL SITE SERVICES LLC: 32155; MARTIN SMITH: 1200; MARY BURCH: 70; MARY JANE SCHLICHTER: 2038; Mastercard: 175030.08; MATTHEW JAGOE: 77.95; MATTHEW PELLOCK: 1195; MATTHEW POLETT: 210; MAURICE NIEHAUS: 80; MAURICE T GUTZLER TRUST: 280; MAZZIO'S PIZZA: 12697; SIJ HOLDINGS LLC: 423.28; McGinley Inc: 1013.34; McKay Auto Parts Inc: 8978.14; MEDSTAR AMBULANCE INC.: 500; MEGAN DOYLE: 1161.1; MEGAN WASHBURN: 565; MELISSA MOORE: 80; MELISSA THOMASON: 560; Metro Lock & Security Inc: 128.25; METROEAST EQUIPMENT COMPANY: 5170.34; METROLINE INC.: 3901; METTLER DEVELOPMENT LLC: 8000; METTLER-TOLEDO INTERNATIONAL INC: 731.38; MGT IMPACT SOLUTIONS LLC: 35908.14; MH LOGISTICS CORP: 4999; MIA GONZALEZ: 560; MICHAEL C ITALIA: 2000; MICHAEL ODORIZZI: 3330; MICHAEL WITTE: 495; MICHAELA CAHALIN: 145; MICHELLE FICKER: 90; MICK'S GARAGE INC.: 156; MID-STATES ORGANIZED CRIME INFORMATION CENTER: 150; Midwest Meter Inc.: 80541.5; MIDWEST MOTOR SUPPLY CO INC: 474.6; MIDWEST MUNICIPAL SUPPLY INC: 22344.44; MIDWEST OCCUPATIONAL MEDICINE LTD: 3805; Midwest Pool & Court Co: 9559.58; Midwest Tractor Sales Inc.: 29744; Mike A Maedge Trucking Inc: 1375.97; MIKE RUSSELL: 79; MIRACLE RECREATION EQUIPMENT COMPANY INC: 2714.46; Missouri Network Alliance LLC: 245784.41; MISSOURI PARK & RECREATION ASSOCIATION: 245; MOMENTUM TELECOM INC.: 115834.75; MORAN ECONOMIC DEVELOPMENT LLC: 27065.22; MORROW BROTHERS FORD INC: 87358; MORTON SALT INC: 71781.58; MOTOROLA SOLUTIONS INC: 29365.71; MPM INDUSTRIES INC: 405; MTI Distributing Inc.: 52015.83; JA STOCK CORPORATION: 5681.62; Municipal Clerks of Illinois: 110; MUNICIPAL ELECTRONICS DIVISION LLC: 323; MUNICIPAL EMERGENCY SERVICES INC.: 538.45; MUNICIPAL EQUIPMENT COMPANY INC.: 5046.71; MUNIE OUTDOOR SERVICE INC: 6724.88; Munie Trucking & Gravel Co.: 753.5; NAOMI SAATHOFF: 210; NATHAN BIGGS: 121.74; NATHAN NEWINGHAM: 80; NATHANAEL KLAAS: 595; NATIONAL ASSOCIATION OF



PARLIAMENTARIANS: 104; National Recreation & Park Association: 180; NDB TECHNOLOGIE INC: 2450; NEGWER MATERIALS INC: 18358.27; NEUMAYER EQUIPMENT COMPANY INC: 87132.16; NEW PIG CORPORATION: 2664.66; NEXSTAR BROADCASTING INC.: 150953.76; NEXT GENERATION MANAGEMENT SOLUTIONS: 230; NICHOLAS WINKELER: 37.34; NICOLE MINTERT: 60; NICOLE SCHMIDT: 140; NICOLE TENNANT: 0; NORMAN FERGUSON JR: 650; NORTH AMERICAN NUMBERING PLAN: 28.58; Northern Safety Co Inc: 71.92; NORTH TOWN AUTO & TRACTOR SUPPLY INC: 5328.58; NOTTELMANN MUSIC CO: 399.5; Nu Way Concrete Forms Troy LLC: 11691.96; O'REILLY AUTO ENTERPRISES INC: 20838.31; OAKLEY SERVICES INC: 222.81; OATES ASSOCIATES INC: 193677.37; OFFICE ESSENTIALS INC: 2062.83; OFFICE SOURCE INC: 29.32; OLDE WICKS FACTORY LLC: 10846.63; ON BOARD CHARCUTERIE: 10000; ONLINE STORES PA LLC: 220.89; FIND IMPORT CORPORATION: 258.51; ORKIN EXTERMINATING: 1492.17; Ortho Tech Sports Medical: 83.11; DH PACE COMPANY INC: 4373.3; OWEN STEINBECK: 160; PAETEC: 0.31; PAIGE GALLIGOS: 350; PATRICIA HENRICH: 75; PAUL HARRE: 75; PEPSICO BEVERAGE SALES LLC: 22028.59; PHILIP D PAN: 3325; PIASECKI POLYGRAPH LLC: 250; PIERSON FERDINAND LLP: 13344.41; Pioneer Manufacturing Company: 13002.41; PLAYPOWER LT FARMINGTON: 21952; Polydyne Inc.: 41745; PONTEM SOFTWARE: 4715; POPLAR JUNCTION LANES: 309.5; Postmaster: 1764.3; POWDER PLUS INC: 520; POWER & TELEPHONE SUPPLY COMPANY: 6362.17; Power Line Supply: 42247.15; POWERS ADVISORY GROUP LLC: 2827.21; Precision Painting: 6000; SHAPHAN WHEELER: 738; PRESTIGE BUSINESS EQUIPMENT LLC: 2425.13; ROBERT PRILL: 331; Pro Alarm LLC: 539; PRODUCTIVITY PLUS ACCOUNT: 8638.65; SISTERS OF ST JOSEPH OF CARONDELET ST. LOUIS PROV: 110; QUADIENT INC.: 895.22; QUALITY TESTING & ENGINEERING INC: 16232.15; QUENCH USA INC: 1492.8; R P LUMBER CO INC: 1125.74; R.E. Pedrotti Co. Inc.: 50140.2; RADIODRONICS INC: 920.45; RAGGED BLADE LLC: 250; RANDY MCINTYRE: 299.97; RANDY RINDERER: 80.35; RAQUEL DE SOUZA: 2000; RAY O'HERRON CO INC: 2845.74; RCN COMMUNICATIONS LLC: 19982.16; REANNA OHREN: 58.36; RED E MIX LLC: 123368.51; REDING TIRE & BATTERY INC: 11522.97; RELIAFUND: 2206.13; REVIZE LLC: 3400; Rhomar Industries Inc: 511.66; RICHARD G SCHANZ: 121.33; RICK EMBRY: 228.85; RICK GRUENENFELDER: 2000; RIGHT WAY TRAFFIC CONTROL INC.: 600; RILEIGHS OUTDOOR LLC: 3631; RACHEL K ANDERSON: 2700; ROBERT HORNER: 31.34; ROBERT WILSON: 704; ROBERT'S WATER TECHNOLOGIES INC.: 2944; RODNEY WASHBURN: 3454.99; RONALD DONOHO: 60; ROOTERS AMERICAN MAINTENANCE INC: 457006.31; ROSEMARY NEATHERY: 1263.44; Rotary Club of Highland: 2639; ROY WELLS: 10000; ROYAL PUBLISHING CO.: 845; RUSH TRUCK CENTERS OF MISSOURI INC: 8782.97; RUSS ERLINGER CRANE SERVICE INC: 6982.5; RUTH BROWN: 18; RYAN HELLMANN: 83.44; RYAN THOMASON: 510; GARY SLUSHER: 0; STEVEN K HORN: 5260.33; SALTUS TECHNOLOGIES LLC: 950; SANDRA WAKEFIELD: 774; SANDRA ALLEN: 2450; NORTH CENTRAL EMS CORPORATION: 840.83; SBFG LLC: 1289.86; SCALES PLUS LLC: 2382; SCARBOROUGH CHRISTOPHER: 117; SCHAEFER CONTRACTING INC: 627; SCHEFFEL & COMPANY PC: 139075.13; SCHMITT'S TROY GARAGE DOOR INC.: 637.4; Schulte Supply Inc: 33138.13; SCOTT ATHMER: 272; SCOTT KUHN: 50.65; SCOTT MEIKAMP: 17934; SD Myers Inc: 4844; SENTINEL EMERGENCY SOLUTIONS LLC: 1615.94; SERVICE LIGHTING & ELECTRICAL SUPPLIES INC.: 881.7; SESAC RIGHTS MANAGEMENT INC: 610; SETTING SAIL LLC: 217.68; SHANE ZOBRIST: 474.26; SHANNON GOFORTH: 64.16; SHARON KLOSTERMANN: 107; SERIOUS PUBLISHING CORP: 300; SHAWN WYLDE: 145; SHERI O'FARRELL: 70; SHRINE OF ST. JOSEPH FRIENDS LLC: 110; SIDENER ENVIRONMENTAL SERVICES INC: 7618.71; SIEVERS EQUIPMENT CO.: 31; SINCLAIR BROADCAST GROUP INC: 133955.66; SIPCA: 100; SOUTHERN ILLINOIS PARK & RECREATION ASSOCIATION: 75; Sister Cities International: 310; SITEONE LANDSCAPE SUPPLY HOLDING LLC: 6183.57; SIUE: 1500; SMART CHARGE RESIDENTIAL, INC: 21068.82; SOLARWINDS: 2071; SAFEGUARD BUSINESS SYSTEMS INC: 740.23; Southwestern Illinois Council of Mayors: 515; Southwestern Illinois College: 14688; Spaeth Welding Inc: 241; SPARLIN PLUMBING LLC: 1969.51; SPATIAL CONNECTIONS INC: 2340; MAURICE KORTE: 1436.5; SPRINGBROOK HOLDING COMPANY LLC: 92336.46; SPRINGBROOK SOFTWARE LLC: 10762.12; SPRINGFIELD ELECTRIC SUPPLY COMPANY LLC: 257.76; ST JACOB GLASS INC: 1714.4; St Louis Business Journal: 200; ST LOUIS COMPOSTING INC: 1028.56; STACEY BELL: 600; Stanley Access Technologies: 244; STATE BANK OF BERN: 199570.95; THOMAS EUGENE STEINMANN: 5508.03; STEPHANIE HAMMOND: 36.06; STEPHANIE NICKLIN: 2207.56; STEVE PELLOCK: 1195; STEVEN COOKE: 67.95; STEVEN JACKSON: 81.66; STRYKER SALES CORPORATION: 10453.83; SUMNER ONE INC.: 9952.8; Sunbelt Rentals Inc: 4285.78; Sunset Commercial Properties LLC: 8129.67; SUSAN KRAUSE: 52; SUTHERLAND ALLEN: 350; SW IL IBEW NECA Svc. Center: 2495.93; SWIMCA: 105; SWITZER FOOD AND SUPPLIES: 7592.09; SYDNEY SEITZ: 705; SYLVESTER HOLZINGER: 340; T & R Electric Supply Co. Inc.: 36030; T.R. MILLER MILL CO. INC.: 46158.5; TALIA HODGE: 74.5; Tallman Equipment Co. Inc.: 178.7; TANTALUS SYSTEMS INC.: 142164.5; TARGET SOLUTIONS LEARNING LLC: 5804.5; TAYLOR CROSS: 460; Tech Electronics Inc: 2368.99; Teklab Inc: 32458.2; TELEDYNE INSTRUMENTS INC.: 243; TERESA SWEET: 160;



TERMINAL SUPPLY INC: 197.57; TERRI HOFFMANN: 0; TERRYBERRY COMPANY LLC: 919.47; THE BANK OF NEW YORK MELLON: 535000; THE BANK OF NEW YORK MELLON: 175; THE C.I. THORNBURG CO INC: 1953; THE CHARLES MACHINE WORKS INC: 70234.55; THE FARMERS & MERCHANTS BANK: 52896; THE GREENHOUSE OF HIGHLAND LLC: 2170.69; THE HOWARD E NYHART COMPANY INC: 4300; The Korte Company Inc: 0; THE KWIK KONNECTION PRINTING & PUBLISHING CO INC: 3411; THE LEMP MANSION RESTAURANT & INN INC: 2509.71; ADOLPH KLEFER AND ASSOCIATES LLC: 6310.8; THE MAIL BOX STORE: 136.41; THE MUNICIPAL CLERKS OF ILLINOIS: 300; MUNICIPAL THEATRE ASSOCIATION OF ST. LOUIS: 3900; MISSOURI MACHINERY & ENGINEERING CO: 718.75; THE SHERWIN WILLIAMS COMPANY: 7458.59; THE TENNIS CHANNEL HOLDINGS INC: 743.74; THIRD MILLENNIUM ASSOC INC: 25913.61; THOLE FABRICATION & WELDING INC: 6760; THOMAS BAKER: 560; THOMAS FULTON: 70; THOMAS GRAVITT: 355; THOMAS INDUSTRIAL COATINGS INC: 35475.5; THOMAS KRAUSZ: 140; THOMAS MCCUBBINS: 25; THOUVENOT WADE & MOERCHEN INC: 130; THRYV INC.: 1534.95; TIFFANY TALLMAN: 631.56; TIMES TRIBUNE: 4076.72; TIMOTHY COMISH: 70; TIMOTHY SINGLER: 4836.5; TIVO PLATFORM TECHNOLOGIES LLC: 93888.4; TJO HOLDINGS LLC: 5098.84; TK ELEVATOR CORPORATION: 6268.16; TONY HEMPEN: 15; Torbits Decorating Shoppe Inc: 1984.94; TORRE RUTZ: 26.1; JASON WUEBBELS: 2668; TRACY BIANCO: 1500; TRACY HOLTGRAVE: 41.25; TRANSUNION RISK AND ALTERNATIVE: 1285.6; Transworld Systems Inc: 238.6; TRAVIS TEBBE: 31.24; TRENDY TEES & MORE LLC: 2002.9; TREVOR KORTE: 280; TREVOR MAY: 599; TRIPACK INC: 14915.73; TROUW NUTRITION USA LLC: 124779.43; TROY HEMANN: 150; TRUCK CENTERS INC: 5684.78; TRUTH FREEDOM RECORD: 1000; TURF GATOR LLC: 823; RODGER KNEDEL: 1645; TYLER LARSON: 615; TYLER TECHNOLOGIES INC: 239453.06; U S POSTAL SERVICE (QUADIENT-TMS): 15502.82; U.S. BANK: 160800; U.S BANK NATIONAL ASSOCIATION: 2197.3; U.S. BANK N.A.: 14100; ULINE INC: 1410.63; United Health Care: 831.91; United Health Care Medicare Solutions: 960.13; NATASHA NICOLE JOHNSON PIENAAR: 1245.68; UNITED STATES PLASTIC CORP: 1153.85; UNITED SYSTEMS & SOFTWARE INC.: 22102.81; UNIVERSAL BLOWER PAC INC: 615.88; University Of Illinois: 200; UPS INC: 43.51; HD SUPPLY INC: 9573.41; USAC BILLING & DISBURSEMENT: 18966.19; USALCO LLC: 16549.1; UTILITY SERVICE CO INC: 31021.63; V F W POST 5694: 240; VALTEC HYDRAULICS INC.: 3316.23; VANDALIA BUS LINES INC: 14600; COGENT INC: 38227.5; VANTAGE POINT SOLUTIONS INC: 16197.5; Verizon Wireless - State: 51240.97; Vermeer Midwest: 922.14; VERMONT SYSTEMS INC: 5314.48; ELIZABETH C STURGILL: 450; JONATHAN BEAN: 1355.01; VIPOWER SERVICES LLC: 2521.15; DEAN A BUCH: 30; VOCC LLC: 770; VOEGELE PHOTOGRAPHY STUDIO LTD: 7673.11; VWR International: 248.2; W JOE GILLESPIE III: 75; WAKEFIELD & ASSOCIATES LLC: 35.65; WALKER NEHRT: 160; WALMART COMMUNITY/ CAPITAL ONE: 26218.41; TF WALZ INC: 1209.77; Warning Lites of Southern IL LLC: 11208.9; WARSON DEVELOPMENT LLC: 0; WASHINGTON UNIVERSITY: 5662.8; WATER SOLUTIONS UNLIMITED INC: 22122.02; WATER SOLUTIONS UNLIMITED INC: 32370.71; WATTS COPY SYSTEMS INC.: 5711.77; WATTS COPY SYSTEMS INC: 2108.94; WEBER GRANITE CITY FORD LLC: 9818.04; JANET A NICOLAIDES: 300; WELDON, WILLIAMS & LICK INC: 2028.16; WELLS FARGO FINANCIAL LEASING INC: 2604.61; WERNER CONSTRUCTION CO INC: 0; WEX BANK: 119775.77; WHEN TO WORK INC.: 1567; WHITNEY CARPENTER: 165; WILKE TRUCK SERVICE INC.: 14046.22; WILLIAM BOJANOWSKI: 635; WILLIAM DUNCAN: 6116.82; WILLIAM F. BROCKMAN CO: 8018.25; WILLIAM HAUSMANN: 75; WILLIAM LINK: 420; WILLIAM WALKENHORST: 3600; Wissehr Electrical Contractors Inc: 418.12; JOY A HOWARD: 900; WOLTERING WELDING & FABRICATION LLC: 1084; SHAUN HORSTMANN: 5258.34; WOODY'S MUNICIPAL SUPPLY CO: 12073.81; ZELLER TECHNOLOGIES INC.: 2267.07; ZOBRIST ELECTRIC INC: 33961.53; DUANE E ZOBRIST: 1200; ZOLL DATA SYSTEMS INC: 18301.04; **TOTAL OF ALL VENDORS- \$30,564,816.34**

## **COMPENSATION SUMMARY:**

### **Under \$25,000:**

Olivia Abraham, Reily Alier, Noah Allen, Chloe Atchley, Austin Avers, Laila Bailey, Kennedy Baker, Adysen Ballard, Ty Barr, Alayna Beard, Lucy Becker, Jeffrey Becker, Julia Beil, Easton Belford, Peggy Bellm, Barabara Bellm, Garrett Berolatti, Lilly Biggs, Stacie Black, Haley Black, Andrew Bohn, Tobi Borlin, Marissa Bowman, Linda Box, Dalton Box, Stephanie Boyce, Lauren Brannon, Susan Brauns, Allison Brown, Lora Brown, Shannon Cadagin, Steven Campbell, Samantha Campos, Jonathan Carl, Kirstyn Carver, Abigail Chalfant, Krista Clasquin, Evan Cooper, Sydney Coziar, Anna Cramer, Connie Crawford, Taylor Cross, Karli Dant, Kelsi Dant, Mackenzie Davis, Alex Davis, Frederick Donini, Kinzie Donoho, Andrew Douglas, Trinity Dresch, Katherine Drueke, Ella Drysdale, Nicholas Dugan, Connie Duncan, Krista Eads, Adeline Embry, Mia Emig, Julie English, Robin Ermer, Emma Ernst, Michael Evans, Ainara Farina, Evan Feeny, Lucas Feeny, Connie Fiore, Sophia Fleming, Tessa Fohne, Dianna Fowler, Christopher Freimann, Rick Frey, Rey Garlich, Kaylee Garner, Andrea Garson, Joseph Garson, Robert Geppert, Adam Gillison, Kalei Gould, Brad Gross, Landon Gunter, Ceyenna Gutzler, Audrey Habing, Meredith Habing, Josias Hampsch, Jessica Hargis, Brittney



Hargis, Mason Haselhorst, Olivia Heinzmann, Brianna Helm, Mary Hemann, Kevin Hemann, Raeghan Henrichs, Madison Hime, Cora Hoelscher, Madelyn Holcman, Tracy Holtgrave, Carter Holthaus, Duncan Holtorf, Brock Holzinger, Quinton Holzinger, Ada Huelskamp, Samuel Huelskamp, Abigail Huelsmann, Erika Huelsmann, Shaffer Hunn, Lori Iberg, Bryce Iberg, Abigail Imming, Brooke Inlow, Aimee Jansen, Lexi Johnson, Addison Johnson, Virginia Kabureck, Mieczyslaw Kacprzyk, Anjuli Kampwerth, Tarryn Keeney, Williams Kelly, Elizabeth King, Amy Kloss, Caleb Knobloch, Joshua Knobloch, Christian Knobloch, Travis Knoche, Rachel Koehnemann, Amanda Kuhn, Liam Kurfman, Rhyann Lappe, Kyle Latempt, Marley Lawson, Aiden Lelm, Tara Lentz, Brielle Lewis, Louise Link, Lauren Maas, Dallas Mancinas, Joanne Marks, Tanner Martin, Leann McCaslin, Jinee McDonnell-Stewart, Grace McGranahan, Luke McGranahan, George McKinnon, Harrison McLaughlin, Luke McMinn, Jonathan Meyer, Lora Miles, Sharon Miller, Christian Miller, Hilary Moll, Logan Mollet, John Montgomery, Susan Mortland, William Napper, Walker Nehrt, Kelsey Newcomb, Neill Nicolaides, James Niebur, Cynthia Noll, Alison North, Elizabeth O'Dell, Teresa O'Donnell, Lacie Offermann, Collin Oglesby, Deacon Oravec, Grayson Oravec, Kyle Osterbur, Kayla Pace, Jessica Parker, Anthony Perez, Donna Plocher, Mia Poe, Layna Powers, Nathaniel Proffer, Sandra Proffer, Tristan Ramirez, Chloe Randall, Riley Reeves, Judy Reutiman, Chase Richter, Gabrielle Riggs, Delaney Rigney, Nikolle Rikli, Allie Rinderer, Claire Rittenhouse, Madalyn Roach, Adin Roach, Dawn Roeckenhau, Jennifer Rogers, Easton Rosen, Jillian Rottmann, Tyler Rottmann, Naomi Ruesch, Kayla Rutz, Megan Sapienza, Austin Scarsdale, Kinsey Schiermeier, Gavin Scholl, Lexis Schuhardt, Eleanor Schumacher, David Seefeldt, Alyssa Seegers, Melissa Seegers, Yvonne Shaw, Michael Shoulders, Matthew Sitton, Sarah Sloan, Erin Smith, Bryant Smith, Clayton Snyder, Zachary Spengler, Jessica Spiezio, Owen Steinbeck, Mason Steinbeck, Aric Steinbeck, Dawn Steiner, Finnegan Stever, Darby Stever, Chloe Stewart, Ann Stoecklin, Benjamin Straub, Todd Strong, Joshua Suever, Paige Terschluse, Elise Thompson, Dylan Tiernan, Kamryn Toler, Elaina Tompkins, Matthew Torre, Richard Tscherny, Enna Turan, Isabella Venarsky, Ryan Vogelbacher, Madelyn Vogelbacher, Randy Waggoner, Drake Wagner, Layne Wagner, John Walker, Vincent Watts, Michael Weight, Rachel Welch, Deborah Wheeler, Grace Wilke, Olivia Wilken, Zachary Wilken, Tony Winter, Rita Wuebbels, Makenna Wutzler, John Young, Michael Zaloga, Zoey Zobrist, Patricia Zurliene

\$25,000-49,999:

Cheryl Agliano, Aaron Buskirk, Joann Elliott, Anthony Gaffner, Hillary Held, Teresa Hoffmann, Nancy Jackson, Matthew Neier, Gavin Schlarmann, Timothy Steinmann, Kody Welch, Austen Zimmer

\$50,000-74,999:

Shawn Bland, Kelcey Chadwick, Brian Clarkin, Jaiden Davis, Cindy Emig, Jesse Ferris, Christopher Flake, Andrew Hanford, Michael Hanna, Michael Hollenkamp, Mallord Hubbard, Ryan Hummert, Trevor Isaak, Kelsey Krump, Scott Kuhn, Karen Leadbetter, Joseph Leitschuh, Lisa LeJeune, Nathan Newingham, Lucas Pinsker, Steven Price, Devin Randall, Keith Reece, Matthew Sinnokrak, Dominic Sirko, Lora Tebbe, Elijah Truijillo, Logan VonHatten, Jeffrey Voss, Laura Wilken, Megan Young, Dawn Zobrist

\$75,000-99,999:

Jordan Bauer, Brian Berberich, Christopher Boeser, Matthew Bogard, Benjamyn Brinker, Martin Carlen, Clinton Conrad, Ronald Donoho, Dustin Gilomen, Lana Hediger, Jacklyn Heimburger, Ryan Hellmann, Troy Hemann, Anthony Hempen, Megan Johns, Dale Jones, Angela Kim, Jeremiah Kingery, Bret Klein, Bradley Koehnemann, Kelly McCaslin, Mark McKinney, Andrew Mettler, Clayton Moore, Daniel Neier, Stephanie Nicklin, Reanna Ohren, Lonie Poettker, Gary Pugh, Randall Rinderer, Michael Russell, Torre Rutz, Danielle Schaaake, Jared Schroeder, Kurtis Skogley, George Stram, Christopher Straub, Jacob Streicher, Bradley Sutton, Travis Tebbe, Kent Thole, Nicholas Wiegand, Nicholas Winkeler, Shane Zobrist

\$100,000-124,999:

Scott Athmer, Nathan Biggs, David Brines, Christopher Clewis, Gene Cox, David Cripps, Reid Fahrenholtz, William Franke, Walter Gillespie, Robert Horner, Brian McClenahan, Kenneth McCoy, Mark Rosen, Christopher Scarborough, Kyle Timmermann, Jason Wiegand, James Wilson

\$125,000 and Over:

Christopher Conrad, Daniel Cook, Damian Feeny, David Grossmann, Angela Imming, Barkley Schlaefer, Carole Widman  
TOTAL COMPENSATION: 10,096,024.94



**SUMMARY STATEMENT OF CONDITION**  
**(Excerpt from Comptroller Report AFR)**

	GENERAL	SPECIAL REVENUE	CAPITAL PROJECT	DEBT SERVICE	ENTERPRISE	INTER- NAL SERV.	FIDUCIARY	DISCR. PRES. COMP. UNITS
Revenues (*line 240t)	12,690,914	5,473,643	1,891,471	3,049,494	27,653,136	0	2,261,924	948
Expenditures (*line 270t)	11,047,396	5,252,699	1,353,175	2,041,682	25,798,868	0	1,327,558	2,000
Excess Rev Over Exp (*line 301t)	1,062,221	5,321	(411,063)	326,443	1,747,918	0	1,003,575	182
Transfers In (*line 302t)	0	99,705	565,000	0	0	0	0	0
Transfers Out (*line 303t)	(565,000)	(99,705)	0	0	0	0	0	0
Bond Proceeds (*line 304t)	0	0	0	0	0	0	0	0
Other (*line 305t)	0	0	0	0	0	0	0	0
Net Increase (Decrease) in Fund Balance (*line 306t)	1,078,518	220,944	1,103,296	1,007,812	1,854,268	0	934,366	(1,052)
Previous Year Fund Balance (*line 307t)	3,678,368	6,693,524	13,275,255	2,712,536	40,551,058	0	14,863,280	52,702
Other (*line 308t)	22,508	29,764	0	0	(44,051)	0	0	0
Current Year Ending Fund Balance (*line 310t)	4,779,394	6,944,232	14,378,551	3,720,348	42,361,275	0	15,797,646	51,650

	OUTSTANDING BEGINNING OF YEAR	ISSUED CURRENT FISCAL YEAR	RETIRED CURRENT FISCAL YEAR	OUTSTANDING END OF YEAR
TOTAL DEBT	32,175,726	0	2,850,943	29,324,783
	(*Line 405)	(*Line 411)	(*Line 417)	(*Line 423)

**\*NOTE: Refers to the Line Numbers in the Comptrollers Annual Financial Report.**

Subscribed and sworn to this 15<sup>th</sup> day of December, 2025.

Neill Nicolaides, Treasurer

I, Barbara Bellm, Clerk of Highland, Madison County, Illinois, do hereby certify that the above is a true copy of the Annual Treasurer's Report for the fiscal year ending April 30, 2025.

Barbara Bellm, Clerk









# City of Highland

## Finance Department

MEMO TO: Honorable Mayor Hemann, City Council Members, and City Manager Chris Conrad  
FROM: Reanna Ohren, Director of Finance  
SUBJECT: Budget Amendment  
DATE: December 15, 2025

I have prepared an ordinance for the upcoming agenda on December 15, 2025 that proposes a budget amendment for the budget year ending April 30, 2026. This amendment is necessary in order to levy funds in the amount requested for liability insurance. If you have any questions regarding this, please let me know.

Thank you,  
Reanna Ohren



ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE AMENDING ORDINANCE 3388 OF THE CITY OF HIGHLAND, ILLINOIS, PASSED ON APRIL 21, 2025, ADOPTING THE FINANCIAL BUDGET OF THE CITY OF HIGHLAND, ILLINOIS FOR THE FISCAL YEAR 2025-2026**

**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**, on the 21st day of April, 2025 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, 2025 AND ENDING APRIL 30, 2026 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;

**WHEREAS**, the Director of Finance has informed the City Council that the City budget needs to be revised in order to levy funds in the amount requested for liability insurance;

**WHEREAS**, City has determined it to be in the best interests of public health, safety, general welfare and economic welfare to revise the City budget; and

**WHEREAS**, the City Manager and/or Mayor is authorized and directed to execute any documents necessary to revise the City budget.

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

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

*Section 2.* 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**.



*Section 3.* 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 \_\_\_\_\_, 2025, the vote being taken by ayes and noes and entered upon the legislative records as

AYES:

NOES:

APPROVED:

---

Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

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



						Exhibit "A"
BUDGET AMENDMENTS - DECEMBER 2025						
	The budget change is necessary in order to levy enough taxes to cover next year's estimated expenses.					
	The rule is - we may not levy any more tax revenue for next year than we budgeted for in this fiscal year.					
Account Number	Fund	Line Description	Budget was	Change	New Budget	Description
706-706-5-350-00	Liability Insurance	Liability Insurance	325,000.00	13,000.00	338,000.00	For tax levy purposes- Liability Insurance





# City of Highland

## Finance Department

MEMO TO: Honorable Mayor Hemann, City Council Members, and City Manager Chris Conrad  
FROM: Reanna Ohren, Director of Finance  
SUBJECT: Tax Abatements for Bonds  
DATE: December 15, 2025

I have placed three ordinances on the upcoming council agenda. These Ordinances are needed in order to abate taxes for prior bond issuances for the 2025 taxes payable in 2026. These ordinances are for the 2010 Alternate Revenue Street Bond, the 2020 TIF Alternate Revenue Bonds, and the 2021 Sewerage System Refunding Bonds. I have also included sufficiency reports provided by our audit firm for each of these bonds.

Thanks so much,  
Reanna Ohren



**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE ABATING TAXES LEVIED FOR THE  
GENERAL OBLIGATION SEWERAGE SYSTEM REFUNDING BONDS (ALTERNATE  
REVENUE SOURCE) SERIES 2021 BOND AND INTEREST FOR THE 2025 TAXES  
PAYABLE IN 2026**

**WHEREAS**, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 3115, levied a tax in the sum of \$178,650.00 for the 2025 taxes payable in 2026; and

**WHEREAS**, the City Council of this said City has determined and found that the said levy is not necessary to be made for the said fiscal year;

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

*Section 1.* That the General Obligation Sewerage System Refunding Bonds (Alternate Revenue Source) Series 2021 Bond and Interest tax of \$178,650.00 levied by Ordinance No. 3115 for the 2025 taxes payable in 2026 be and is hereby abated.

*Section 2.* That a true copy of this Ordinance shall be certified to the County Clerk of Madison County, Illinois.

*Section 3.* That this Ordinance shall be known as Ordinance No. \_\_\_\_\_ and shall be in full force and effect upon adoption.

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 this \_\_\_\_\_ day of \_\_\_\_\_, 2025, the vote being taken by ayes and noes entered on the legislative record as follows:

AYES:

NOES:

APPROVED:

ATTEST:

\_\_\_\_\_  
Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

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





ALTON   EDWARDSVILLE   BELLEVILLE   HIGHLAND  
JERSEYVILLE   COLUMBIA   CARROLLTON

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

City Council  
City of Highland  
Highland, IL 62249

Dear Council,

We have performed the procedures enumerated below on the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2025. The City's management is responsible for the accompanying Computation of Revenue Sufficiency.

The City of Highland has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of computing revenue sufficiency. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

The City of Highland, Illinois, in accordance with Ordinance 3115, which authorized the issuance of the Sewerage System Alternate Revenue Bonds, must complete an analysis that computes that the pledged revenues from the sewer system, as defined by Ordinance 3115, exceeds 125% of the debt service requirements of all outstanding sewer system revenue bonds payable from pledged revenues. If the revenues exceed the 125% level, then the City can forego an increase in the rates charged for the use and services furnished through the City's sewer system. The attached Computation of Revenue Sufficiency indicates that the City has exceeded the 125% requirement stated above.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Computation of Revenue Sufficiency. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



This report is intended solely for the information and use of the City of Highland, Illinois and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Scheffel Boyle". The script is cursive and fluid.

Scheffel Boyle  
Highland, IL  
December 5, 2025



CITY OF HIGHLAND, ILLINOIS  
2021 SEWER ALTERNATE REVENUE BONDS  
COMPUTATION OF REVENUE SUFFICIENCY  
FOR THE YEAR ENDED APRIL 30, 2025

	<u>Amounts Per</u> <u>4/30/2025</u> <u>Audit</u>
REVENUES:	
Charges for Services	\$ 2,474,106
Connection Fees	43,367
Interest Income	64,429
Miscellaneous Income	<u>24,468</u>
Total Revenues	<u>2,606,370</u>
 OPERATING EXPENSES:	
Total Operating Expenses (Less: Depreciation, GASB 68 adjustment and GASB 75 adjustment)	<u>1,369,405</u>
 Net Operating Revenue Available for Alternate Revenue Bond Debt Service	<u>\$ 1,236,965</u>
 Alternate Revenue Bond Debt Service:	
2021 Bond Issue	<u>\$ 174,650</u>
 Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$1,236,965 / \$174,650)	<u>708.25%</u>



**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE ABATING TAXES LEVIED FOR THE  
GENERAL OBLIGATION REFUNDING BONDS (ALTERNATE REVENUE SOURCE),  
SERIES 2020 BOND AND INTEREST FOR THE 2025 TAXES PAYABLE IN 2026**

**WHEREAS**, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 3029, levied a tax in the sum of \$253,925 for the 2025 taxes payable in 2026; and

**WHEREAS**, the City Council of this said City has determined and found that the said levy is not necessary to be made for the said fiscal year;

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

*Section 1.* That the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020 Bond and Interest tax of \$253,925 levied by Ordinance No. 3029 for the 2025 taxes payable in 2026 be and is hereby abated.

*Section 2.* That a true copy of this Ordinance shall be certified to the County Clerk of Madison County, Illinois.

*Section 3.* That this Ordinance shall be known as Ordinance No. \_\_\_\_\_ and shall be in full force and effect upon adoption.

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 this \_\_\_\_\_ day of \_\_\_\_\_, 2025, the vote being taken by ayes and noes entered on the legislative record as follows:

AYES:

NOES:

APPROVED:

\_\_\_\_\_  
Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

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





ALTON   EDWARDSVILLE   BELLEVILLE   HIGHLAND  
JERSEYVILLE   COLUMBIA   CARROLLTON

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES

City Council  
City of Highland  
Highland, IL 62249

Dear Council,

We have performed the procedures enumerated below on the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2025. The City's management is responsible for the accompanying Computation of Revenue Sufficiency.

The City of Highland has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of computing revenue sufficiency. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

The City of Highland, Illinois, in accordance with Ordinance 3029, which authorized the issuance of the 2020 TIF Alternate Revenue Bonds, must complete an analysis that computes that the pledged revenues, as defined by Ordinance 3029, exceeds 125% of the debt service requirements of all outstanding bonds payable from pledged revenues. If the revenues exceed the 125% level, then the City can abate the assessment of tax on property to pay for the bonds. The attached Computation of Revenue Sufficiency indicates that the City has exceeded the 125% requirement stated above.

We were engaged by the City of Highland to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Computation of Revenue Sufficiency. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



This report is intended solely for the information and use of the City of Highland, Illinois and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Scheffel Boyle". The signature is written in a cursive style with a long, sweeping underline.

Scheffel Boyle  
Highland, IL  
December 5, 2025



CITY OF HIGHLAND, ILLINOIS  
2020 TIF ALTERNATE REVENUE BONDS  
COMPUTATION OF REVENUE SUFFICIENCY  
FOR THE YEAR ENDED APRIL 30, 2025

	<u>Amounts Per</u> <u>4/30/2025</u> <u>Audit</u>
REVENUES:	
General Property Taxes	\$ 534,741
Miscellaneous and Interest Income	<u>25,883</u>
Total Revenues	<u>560,624</u>
OPERATING EXPENSES:	
Economic Development	84,563
Capital Outlay	<u>108,748</u>
	<u>193,311</u>
Net Operating Revenue Available for Alternate Revenue Bond Debt Service	<u>\$ 367,313</u>
Alternate Revenue Bond Debt Service: 2020 Bond Issue	<u>\$ 260,650</u>
Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$367,313 / \$260,650)	<u>140.92%</u>



**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE ABATING TAXES LEVIED FOR THE  
2010 STREET BOND ALTERNATE REVENUE BOND AND INTEREST FOR THE 2025  
TAXES PAYABLE IN 2026**

**WHEREAS**, the City of Highland has heretofore, under and by virtue of the provisions of Ordinance Number 2436, levied a tax in the sum of \$535,000 for the 2025 taxes payable in 2026; and

**WHEREAS**, the City Council of this said City has determined and found that the said levy is not necessary to be made for the said fiscal year;

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

*Section 1.* That the 2010 Street Bond Alternate Revenue Bond and Interest tax of \$535,000.00 levied by Ordinance No. 2436 for the 2025 taxes payable in 2026 be and is hereby abated.

*Section 2.* That a true copy of this Ordinance shall be certified to the County Clerk of Madison County, Illinois.

*Section 3.* That this Ordinance shall be known as Ordinance No. \_\_\_\_\_ and shall be in full force and effect upon adoption.

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 this \_\_\_ day of \_\_\_\_\_, 2025, the vote being taken by ayes and noes entered on the legislative record as follows:

AYES:

NOES:

APPROVED:

\_\_\_\_\_  
Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

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





ALTON   EDWARDSVILLE   BELLEVILLE   HIGHLAND  
JERSEYVILLE   COLUMBIA   CARROLLTON

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

City Council  
City of Highland  
Highland, IL 62249

Dear Council,

We have performed the procedures enumerated below on the accompanying Computation of Revenue Sufficiency of the City of Highland, Illinois for the year ended April 30, 2025. The City's management is responsible for the accompanying Computation of Revenue Sufficiency.

The City of Highland has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of computing revenue sufficiency. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

The City of Highland, Illinois, in accordance with Ordinance 2436, which authorized the issuance of the 2010 Street Alternate Revenue Bonds, must complete an analysis that computes that the pledged non-home rule sales tax revenue, as defined by Ordinance 2436, exceeds 125% of the debt service requirements. If the revenues exceed the 125% level, then the City can abate the assessment of tax on property to pay for the bonds. The attached Computation of Revenue Sufficiency indicates that the City has exceeded the 125% requirement stated above.

We were engaged by the City of Highland to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Computation of Revenue Sufficiency. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



This report is intended solely for the information and use of the City of Highland, Illinois and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Scheffel Boyle". The signature is written in a cursive style with a large, stylized 'S' and 'B'.

Scheffel Boyle

Highland, IL

December 5, 2025



CITY OF HIGHLAND, ILLINOIS  
2010 ALTERNATE REVENUE STREET BOND  
COMPUTATION OF REVENUE SUFFICIENCY  
FOR THE YEAR ENDED APRIL 30, 2025

	<u>Amounts Per</u> <u>4/30/2025</u> <u>Audit</u>
REVENUES:	
Non-Home Rule Sales Tax	<u>\$        2,040,974</u>
Net Operating Revenue Available For Alternate Revenue Bond Debt Service	<u><u>\$        2,040,974</u></u>
Alternate Revenue Bond Debt Service: 2010 Bond Issue	<u><u>\$        535,000</u></u>
Percentage of Revenues Over Alternate Revenue Bond Debt Service (\$2,040,974 / \$535,000)	<u><u>381.49%</u></u>





# City of Highland

## Finance Department

MEMO TO: Honorable Mayor Hemann, City Council Members, and City Manager Chris Conrad  
FROM: Reanna Ohren, Director of Finance  
SUBJECT: 2025 Tax Levy Ordinance  
DATE: December 15, 2025

I am placing the 2025 Tax Levy Ordinance on the December 15, 2025 agenda. The majority of the amounts have not changed from the estimated amounts that were approved via resolution on November 3rd; however, we are decreasing Comfort Station Tax to \$25,500, Cultural Activities to \$40,000, Retirement to \$350,000 and Liability Insurance to \$338,000, as we are obligated to increase the Police Pension levy line item to \$698,800. This is based off of the actuarial valuation report that we received for the Police Pension. The City is statutorily obligated to contribute the amount calculated by Illinois Police Officers' Pension Investment Fund (Foster & Foster). With these changes we are continuing to anticipate the 7.20% increase in levy dollars from the previous year. If you have any questions regarding any of the amounts requested, please let me know, I am happy to answer any questions.

Thank you,  
Reanna Ohren



**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE FOR THE LEVY, ASSESSMENT, AND COLLECTION OF 2025  
TAXES TO BE PAYABLE IN 2026**

**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 Council of the City of Highland, County of Madison, State of Illinois, did on the 21st day of April, 2025 adopt the "Annual Budget" for the said City of Highland for the aggregate sum of Fifty Seven Million, Four Hundred And Ten Thousand, Two Hundred And Fourteen Dollars (\$57,410,214), which said budget was duly considered and heard by the public hearing on the 21st of April, 2025 in accordance with the provisions of the Illinois Compiled Statutes, Chapter 65, Act 5, Article 8, Division 2, Section 9.4 and Section 9.9.

**WHEREAS**, the above annual budget was amended by the corporate authorities of the City of Highland on December 15, 2025; and these budget amendments have been included in the amounts listed as the amount budgeted in the attached detail for the tax levy for December 2025.

**WHEREAS**, the corporate authorities of the City of Highland have ascertained through the above-described budget adoption process the total amount deemed necessary to defray expenses and liabilities for all corporate purposes and desire to levy taxes in accord therewith, pursuant to Illinois Compiled Statutes, Chapter 65, Act 5, Article 8, Division 3, Section 1;

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

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

*Section 2.* That there shall be and is hereby levied upon all taxable property within the corporate limits of the City of Highland, Illinois, subject to taxation for 2025 taxes payable in 2026 as that property is assessed and equalized for state and county purposes, the sum of Five Million, One Hundred and Fifty-Eight Thousand, Nine Hundred and Fifty-Three Dollars (\$5,158,953), for the specific purpose in said budget and in the respective sums as follows:



<b>CITY OF HIGHLAND</b>		Amount to be	
	<b>Amount</b>	Received from	<b>AMOUNT</b>
<b>TAX LEVY FOR DECEMBER 2025</b>	<b>Budgeted</b>	Other Sources	<b>LEVIED</b>
TOTAL GENERAL ADMINISTRATION	\$2,339,544	\$1,374,336	<b>\$965,208</b>
REF: General Corporate Tax (65 ILCS 5/8-3-1)			
TOTAL POLICE	\$3,692,956	\$3,475,567	<b>\$217,389</b>
REF: Police Protection Tax (65 ILCS 5/11-1-3)			
TOTAL FIRE	\$697,036	\$479,647	<b>\$217,389</b>
REF: Fire Protection Tax (65 ILCS 5/11-7-1 and 5/11-7-3)			
TOTAL COMMUNITY BUILDING	\$695,966	\$478,577	<b>\$217,389</b>
REF: Community Building Tax (65 ILCS 5/11-63-1)			
TOTAL PLAYGROUND AND REC PROGRAMS	\$695,966	\$435,099	<b>\$260,867</b>
REF: Playground & Rec Tax (65 ILCS 5/11-95-7 and 5/11-95-8)			
TOTAL PUBLIC COMFORT STATION	\$50,000	\$24,500	<b>\$25,500</b>
REF: Public Comfort Station Tax (65 ILCS 5/11-21-4)			
TOTAL CULTURAL ACTIVITIES	76,000.00	\$36,000	<b>\$40,000</b>
REF: Cultural Activities Tax (65 ILCS 5/11-45-1)			
TOTAL POLICE PENSION FUND	\$996,500	\$297,700	<b>\$698,800</b>
REF: Police Pension Fund (40 ILCS 5/3-125)			
TOTAL SOCIAL SECURITY	\$530,000	\$5,000	<b>\$525,000</b>
REF: Social Security Tax (40 ILCS 5/21-110) and			
Medicare Tax (40 ILCS 5/21-110.1)			
TOTAL MUNICIPAL AUDITING	\$70,000	\$0	<b>\$70,000</b>
REF: Municipal Auditing Tax (65 ILCS 5/8-8-8)			
TOTAL IMRF	\$354,000	\$4,000	<b>\$350,000</b>
REF: Illinois Municipal Retirement Fund (40 ILCS 5/7-171)			
TOTAL INSURANCE AND TORT JUDGMENTS	\$338,000	\$0	<b>\$338,000</b>
REF: Insurance and Tort Judgments (745 ILCS 10/9-107)			
TOTAL SCHOOL CROSSING GUARD	\$9,000	\$0	<b>\$9,000</b>
REF: School Crossing Guards Tax (65 ILCS 5/11-80-23)			
TOTAL INSTALLMENT CONTRACTS	\$32,000	\$2,000	<b>\$30,000</b>
REF: Installment Contracts (65 ILCS 5/11-76.1-2)			
TOTAL AMBULANCE	\$1,524,238	\$799,607	<b>\$724,631</b>
REF: Ambulance Tax (65 ILCS 5/11-5-7)			
TOTAL LIBRARY - INSURANCE AND TORT JUDGMENTS	\$60,000	\$25,000	<b>\$35,000</b>
REF: Insurance and Tort Judgments (745 ILCS 10/9-107)			
TOTAL LIBRARY TAX ACCOUNT	\$440,000	\$5,221	<b>\$434,779</b>
REF: Library Tax (75 ILCS 5/3-1 and 5/3-4)			
<b>GRAND TOTAL OF TAXES LEVIED</b>			<b>\$ 5,158,953</b>



*Section 3.* The amount budgeted and not carried forward in the Tax Levy Ordinance will be paid out of the monies from other sources than the Tax Levy.

*Section 4.* The City Clerk of the City of Highland, Illinois, is hereby authorized and directed to promptly file under the seal of the City of Highland, a duly certified copy of this Ordinance with the County Clerk, Madison County, Illinois.

*Section 5.* This levy Ordinance is adopted pursuant to the procedures set forth in the Illinois Municipal Code

*Section 6.* 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 this \_\_\_ day of \_\_\_\_\_, 2025, the vote being taken by ayes and noes entered on the legislative record as follows:

AYES:

NOES:

APPROVED:

---

Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

ATTEST:

---

Barbara Bellm  
City Clerk  
City of Highland  
Madison County, Illinois



CLERK CERTIFICATE

STATE OF ILLINOIS        )  
                                      )  SS  
COUNTY OF MADISON    )

The undersigned, Barbara Bellm, the duly elected and serving City Clerk of the City of Highland, Illinois, hereby certifies that Ordinance No. \_\_\_\_\_, levying 2025 taxes payable in 2026 is a true and accurate copy of the said Ordinance as the same is enrolled in the books and records of the City of Highland, Illinois; and as was duly adopted by the City Council of the said City on \_\_\_\_\_, 2025 at a regular City Council meeting held in accord with the Illinois Open Meetings Act.

\_\_\_\_\_, City Clerk

(Seal)



## **TRUTH-IN-TAXATION CERTIFICATE OF COMPLIANCE**

I, Kevin B. Hemann, Mayor of the City of Highland, hereby certify to the Madison County Clerk that the City of Highland, Illinois has complied with all provisions of Section 18-60 through 18-85 of the "Truth-In-Taxation Law" with respect to the adoption of the 2025 Tax Levy.

### **--CHECK ONE BOX--**

- ☐ [ ] The District levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate levy extension of the preceding year, thereby requiring no Truth-In-Taxation hearing and/or notice.

### **--OR--**

- ☒ [ X ] The District levied an amount of ad valorem tax that is greater than 105% of the final aggregate levy extension of the preceding year and complied with the publication and hearing provisions of Section 18-75 and 18-80 of the Law.

Said Notice was published in the Troy Times Tribune on November 20, 2025.

Said Public Hearing was held on December 1, 2025.

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Kevin B. Hemann  
Mayor  
City of Highland  
Madison County, Illinois

---

Date





Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 101 Electric Fund				
Department: 000 Balance Sheet Accounts				
15211	KATE BROADHURST	Refund Check 019444-001	12/03/2025	345.59
15212	MADISON COUNTY COMMUNITY DEVELOP	Refund Check 015254-002	12/12/2025	349.39
15213	NATHANIEL VINSON	Refund Check 024749-000	12/12/2025	150.00
Total for Department: 000 Balance Sheet Accounts				844.98
Total for Fund:101 Electric Fund				844.98
Fund: 201 Water Fund				
Department: 000 Balance Sheet Accounts				
15211	KATE BROADHURST	Refund Check 019444-001	12/03/2025	80.84
Total for Department: 000 Balance Sheet Accounts				80.84
Total for Fund:201 Water Fund				80.84
Fund: 301 Sewer Fund				
Department: 000 Balance Sheet Accounts				
15211	KATE BROADHURST	Refund Check 019444-001	12/03/2025	83.35
Total for Department: 000 Balance Sheet Accounts				83.35
Total for Fund:301 Sewer Fund				83.35
Fund: 713 Solid Waste Fund				
Department: 000 Balance Sheet Accounts				
15211	KATE BROADHURST	Refund Check 019444-001	12/03/2025	70.51
Total for Department: 000 Balance Sheet Accounts				70.51
Total for Fund:713 Solid Waste Fund				70.51
<b>Grand Total</b>				<b><u>1,079.68</u></b>

Accepted by City Council December 15, 2025

Mayor: \_\_\_\_\_ Clerk: \_\_\_\_\_



CITY OF HIGHLAND  
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FOR 12/12/2025



VENDOR NAME/#	DESCRIPTION	ACCOUNT/DESCRIPTION	AMOUNT	CHEC K #	CHECK DATE
AMAZON CAPITAL SERVICES INC	MOP HEAD, STICKY	00100000-115700	216.33	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	4 QTY PAPER TOWELS	00100000-115700	100.08	7160	12/12/2025
	<b>FUND TOTAL:</b>	<b>001 -00100000</b>	<b>316.41</b>		
PIERSON FERDINAND LLP	LABOR AND EMPLOYMENT	00110011-522000	25.50	7237	12/12/2025
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	00110011-532000	889.86	7267	12/12/2025
Ameren Illinois	GAS CHARGE	00110011-533000	183.09	7161	12/12/2025
WATTS COPY SYSTEMS INC.	COPIER USAGE/LEASE	00110011-534000	238.30	7272	12/12/2025
PRESTIGE BUSINESS EQUIPMENT LLC	ANNUAL SERVICE AGREEMENT	00110011-536000	1,100.00	7238	12/12/2025
ASSUREDPARTNERS CAPITAL INC	MONTHLY FSA PLAN	00110011-539000	100.00	7162	12/12/2025
ASSUREDPARTNERS CAPITAL INC	MONTHLY DEBIT CARD FEE	00110011-539000	30.00	7162	12/12/2025
BI-STATE REPORTING INC	METTLER DEVELOPMENT LLC	00110011-539000	126.20	7168	12/12/2025
HIGHLAND AREA CHRISTIAN SERVICE MINISTRY	NOVEMBER 2025 GOOD	00110011-539000	640.76	7207	12/12/2025
HIGHLAND CHAMBER OF COMMERCE	HOLIDAY HAPPY HOUR-	00110011-539000	280.00	7208	12/12/2025
THE KWIK KONNECTION PRINTING & PUBLISHING CO INC	11/05/25-2 COL X 5.5" AD	00110011-539000	132.00	7255	12/12/2025
THIRD MILLENNIUM ASSOC INC	UTILITY BILL RENDERING	00110011-539000	222.40	7257	12/12/2025
Highland Communication Services	HCS SERVICE-HACSM	00110011-539050	41.95	7209	12/12/2025
Highland Communication Services	HCS SERVICE-CITY HALL	00110011-539050	607.30	7209	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00110011-541000	6.99	7156	12/12/2025
AMAZON CAPITAL SERVICES INC	4 QTY 2026 DESK CALENDAR	00110011-541000	49.95	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY SHARP 12 DIGIT PRINT	00110011-541000	84.57	7160	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	3 QTY BATTERIES	00110011-541000	18.81	7264	12/12/2025
WEX BANK	NOVEMBER FUEL	00110011-542000	167.37	7274	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00110011-543000	16.00	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00110011-543000	14.99	7156	12/12/2025
AMAZON CAPITAL SERVICES INC	4 QTY CHRISTMAS LIGHTS	00110011-543000	49.36	7160	12/12/2025
City Of Highland	NOVEMBER CENTRAL	00110011-543000	218.50	7177	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00110011-543000	29.99	7217	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	SHARK PRO CORDLESS STICK	00110011-543000	129.00	7264	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	CHRISTMAS DECORATIONS	00110011-543000	35.84	7264	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	CHRISTMAS TRESS AND	00110011-543000	41.55	7264	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00110011-543000	246.29	7270	12/12/2025
AMAZON CAPITAL SERVICES INC	HEY DUDES- GRAY WENDY	00110011-544000	75.04	7160	12/12/2025
DAWN ZOBRIST	REIM BUCHHEIT- 2 PAIRS OF	00110011-544000	32.60	7186	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00110011-544000	37.96	7270	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	00110011-553000	107.70	7266	12/12/2025
US POSTAL SERVICE	NOVEMBER UTILITY BILLING	00110011-532000	3,625.39	ACH	11/30/2025



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VENDOR NAME/#	DESCRIPTION	ACCOUNT/DESCRIPTION	AMOUNT	CHEC K #	CHECK DATE
<b>FUND TOTAL:</b>		<b>001 -00110011</b>	<b>9,605.26</b>		
CHRISTOPHER BOESER	PER DIEM MEALS SRO	00120012-524000	438.00	7174	12/12/2025
ELIJAH TRUJILLO	PER DIEM MEALS SRO	00120012-524000	438.00	7191	12/12/2025
MEGAN JOHNS	PER DIEM MEALS SRO	00120012-524000	438.00	7225	12/12/2025
SHANE ZOBRIST	PER DIEM MEALS SRO	00120012-524000	438.00	7246	12/12/2025
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	00120012-532000	53.32	7267	12/12/2025
SUMNER ONE INC.	COPIER USAGE/LEASE	00120012-534000	163.96	7251	12/12/2025
WATTS COPY SYSTEMS INC.	COPIER USAGE/LEASE	00120012-534000	47.99	7272	12/12/2025
DATATRONICS INC	LAND MOBILE LACOR FOR P	00120012-538000	318.00	7185	12/12/2025
CINTAS CORPORATION NO 2	ANNUAL INSPECT SPRINKLER	00120012-539000	993.36	7176	12/12/2025
DATATRONICS INC	LAND MOBILE LABORX4.25-	00120012-539000	565.05	7185	12/12/2025
EVERLASTING ETCH	OFFICER OF THE MONTH 25	00120012-539000	15.50	7193	12/12/2025
GOVERNMENTAL CONSULTING SOLUTIONS INC	CONSULTING SERVICES	00120012-539000	800.00	7201	12/12/2025
MADISON COUNTY GOVERNMENT	LEADS ACCESS 09/01/25-	00120012-539000	24.28	7222	12/12/2025
MAURICE KORTE	POLICE DEPT AND ELEC DEPT	00120012-539000	181.00	7249	12/12/2025
RICKEY BARNETT	MONTHLY COMMERCIAL PEST	00120012-539000	230.00	7164	12/12/2025
TRANSUNION RISK AND ALTERNATIVE	TLO INVESTIGATION CHECK	00120012-539000	125.00	7262	12/12/2025
Highland Communication Services	HCS SERVICE-POLICE	00120012-539050	651.03	7209	12/12/2025
WEX BANK	NOVEMBER FUEL	00120012-542000	3,092.85	7274	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY 8GB THUMB DRIVE 20PK	00120012-543000	-26.88	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY THERMAL PAPER	00120012-543000	109.75	7160	12/12/2025
City Of Highland	NOVEMBER CENTRAL	00120012-543000	551.42	7177	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	CANDY FOR CHRISTMAS	00120012-543000	158.61	7264	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	CHRISTMAS TREE	00120012-543000	53.19	7264	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	RETURN CHRISTMAS TREE	00120012-543000	-34.97	7264	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WAL-MART OPERATING	00120012-543000	48.37	7264	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	CHRISTMAS TREE, GIFT	00120012-543000	84.59	7264	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY IPHONE CHARGER 3PK	00120012-544000	6.64	7160	12/12/2025
Leon Uniform Company Inc	BUSKIRK - SOFTSHELL JOB	00120012-544001	120.99	7221	12/12/2025
NATHAN BIGGS	REIM WAL-MART THERMALS	00120012-544001	54.36	7231	12/12/2025
ROBERT HORNER	REIM OPTIC/RMR JM4	00120012-544001	81.95	7242	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00120012-545000	8.99	7156	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	00120012-553000	107.70	7266	12/12/2025
<b>FUND TOTAL:</b>		<b>001 -00120012</b>	<b>10,338.05</b>		
MORAN ECONOMIC DEVELOPMENT LLC	CPZM MEETING AND FLAX	00120013-523000	870.20	7228	12/12/2025
FRONTIER	PHONE CHARGES- B&Z	00120013-531000	71.70	7198	12/12/2025
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	00120013-532000	58.62	7267	12/12/2025



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VENDOR NAME/#	DESCRIPTION	ACCOUNT/DESCRIPTION	AMOUNT	CHEC K #	CHECK DATE
BI-STATE REPORTING INC	METTLER DEVELOPMENT LLC	00120013-539000	126.20	7168	12/12/2025
Highland Communication Services	HCS SERVICE-BUILDING &	00120013-539050	664.26	7209	12/12/2025
ZOBRIST ELECTRIC INC	INSPECTIONS	00120013-539081	1,273.87	7278	12/12/2025
CRAIG LOYET	SEPTEMBER/OCTOBER 2025	00120013-539082	997.50	7183	12/12/2025
TIMOTHY SINGLER	SEPTEMBER/OCTOBER 2025	00120013-539082	997.50	7259	12/12/2025
WEX BANK	NOVEMBER FUEL	00120013-542000	65.85	7274	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY HP OFFICEJET PRO	00120013-543000	129.89	7160	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	00120013-553000	107.70	7266	12/12/2025
CARDPOINT MERCHANT SERVICES	NOVEMBER CREDIT CARD	00120013-539000	15.00	ACH	11/30/2025
	<b>FUND TOTAL:</b>	<b>001 -00120013</b>	<b>5,378.29</b>		
CONSTELLATION NEWENERGY GAS DIVISION LLC	GAS SERVICE	00120014-533000	1.52	7181	12/12/2025
BANNER FIRE EQUIPMENT INC	PARTS FOR 1517/1527 AIR	00120014-536010	960.61	7163	12/12/2025
CITY OF HIGHLAND	MTN/REPAIR- #1590	00120014-536010	79.91	7178	12/12/2025
DATATRONICS INC	RADIO INSTALL IN ALL	00120014-536010	2,938.80	7185	12/12/2025
CINTAS CORPORATION NO 2	WATERBREAK COOLER	00120014-539000	54.00	7176	12/12/2025
CINTAS CORPORATION NO 2	WATERBREAK COOLER	00120014-539000	54.00	7176	12/12/2025
FIRE CATT LLC	ANNUAL HOSE TEST	00120014-539000	4,017.00	7196	12/12/2025
WATTS COPY SYSTEMS INC.	COPIER USAGE/LEASE	00120014-539000	129.69	7272	12/12/2025
HUELS OIL CO	NOVEMBER DIESEL FUEL	00120014-542000	522.71	7210	12/12/2025
WEX BANK	NOVEMBER FUEL	00120014-542000	335.33	7274	12/12/2025
Bound Tree Medical LLC	EMS AND FIRE SUPPLIES	00120014-543000	470.19	7169	12/12/2025
City Of Highland	NOVEMBER CENTRAL	00120014-543000	20.36	7177	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00120014-543000	57.03	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00120014-543000	98.11	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00120014-543000	17.98	7217	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	CANDY FOR CHRISTMAS	00120014-543000	133.04	7264	12/12/2025
	<b>FUND TOTAL:</b>	<b>001 -00120014</b>	<b>9,890.28</b>		
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	00140017-532000	11.14	7267	12/12/2025
Ameren Illinois	GAS CHARGES - PW	00140017-533000	148.13	7161	12/12/2025
CONSTELLATION NEWENERGY GAS DIVISION LLC	GAS SERVICE	00140017-533000	41.96	7181	12/12/2025
CONSTELLATION NEWENERGY GAS DIVISION LLC	GAS SERVICE	00140017-533000	3.62	7181	12/12/2025
CITY OF HIGHLAND	MTN/REPAIR -2018 FORD F150	00140017-536010	52.42	7178	12/12/2025
JANSEN CHEVROLET CO INC	TRUCK #64 - IL SAFETY	00140017-536010	60.00	7215	12/12/2025
BI-STATE REPORTING INC	METTLER DEVELOPMENT LLC	00140017-539000	126.20	7168	12/12/2025
CLINT CONRAD	REIM PIZZA HUT- LUNCH FOR	00140017-539000	38.08	7179	12/12/2025
COOPERATIVE RESPONSE CENTER INC	BASEFEENOV,CRCAGENT,CRC	00140017-539000	275.27	7182	12/12/2025
GOVERNMENTAL CONSULTING SOLUTIONS INC	CONSULTING SERVICES	00140017-539000	2,000.00	7201	12/12/2025



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VENDOR NAME/#	DESCRIPTION	ACCOUNT/DESCRIPTION	AMOUNT	CHEC K #	CHECK DATE
RICKEY BARNETT	MONTHLY PEST CONTROL -	00140017-539000	40.00	7164	12/12/2025
SPATIAL CONNECTIONS INC	CUSTOM WEBMAP	00140017-539000	238.34	7248	12/12/2025
JAMES V MILLER	SEC.#3 TREE TRIM, REMOVING,	00140017-539022	6,800.00	7189	12/12/2025
Highland Communication Services	HCS CHARGES - S & A	00140017-539050	28.00	7209	12/12/2025
HUELS OIL CO	NOVEMBER DIESEL FUEL	00140017-542000	2,509.62	7210	12/12/2025
HUELS OIL CO	DHS-PREM OFF-ROAD DIESEL	00140017-542000	542.58	7210	12/12/2025
WEX BANK	NOVEMBER FUEL	00140017-542000	135.08	7274	12/12/2025
WEX BANK	NOVEMBER FUEL	00140017-542000	110.31	7274	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00140017-543000	22.57	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00140017-543000	21.99	7156	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY EUREKA UPRIGHT	00140017-543000	61.99	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	8 QTY HIGH BACK OFFICE	00140017-543000	1,653.93	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	4 QTY MAGNIFYING RAIN GAGE	00140017-543000	19.24	7160	12/12/2025
CHARLES KIRCHNER & SON INC	NAIL MASONRY FLUTED 1" & 1	00140017-543000	26.97	7220	12/12/2025
City Of Highland	NOVEMBER CENTRAL	00140017-543000	44.17	7177	12/12/2025
City Of Highland	NOVEMBER CENTRAL	00140017-543000	246.69	7177	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00140017-543000	41.19	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00140017-543000	144.92	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00140017-543000	22.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00140017-543000	31.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00140017-543000	32.47	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00140017-543000	6.45	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00140017-543000	3.96	7217	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	#50 ROLLER CHAIN 10'	00140017-543000	64.26	7232	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	BRAKE CLEAN LOW VOC	00140017-543000	8.00	7232	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	STRTR BUTTON SEALED	00140017-543000	16.99	7232	12/12/2025
R P LUMBER CO INC	MAILBOX/POST	00140017-543000	79.99	7239	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00140017-544000	224.95	7217	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	HYDRAULIC FITTINGS, HOSE	00140017-545000	61.23	7232	12/12/2025
WOODY'S MUNICIPAL SUPPLY CO	SPREADER CHAIN, SNOW	00140017-545000	1,978.66	7277	12/12/2025
WOODY'S MUNICIPAL SUPPLY CO	HD DISC SHOE ASSY PRO	00140017-547000	258.04	7277	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	00140017-553000	107.69	7266	12/12/2025
RED E MIX LLC	6 BAG - 18 CY, \$173 P/CY, -	00140017-554000	3,114.00	7241	12/12/2025
RED E MIX LLC	6 BAG-18 CY. \$173 P/CY, WINT.	00140017-554000	3,204.00	7241	12/12/2025
	<b>FUND TOTAL:</b>	<b>001 -00140017</b>	<b>24,660.07</b>		
GOVERNMENTAL CONSULTING SOLUTIONS INC	CONSULTING SERVICES	00770007-539000	1,200.00	7201	12/12/2025
	<b>FUND TOTAL:</b>	<b>007 -00770007</b>	<b>1,200.00</b>		



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VENDOR NAME/#	DESCRIPTION	ACCOUNT/DESCRIPTION	AMOUNT	CHEC K #	CHECK DATE
Beelman Logistics LLC	CA7 - 52.73 T., \$19.08 P/T - W&S	00840000-543000	1,006.09	7166	12/12/2025
Nu Way Concrete Forms Troy LLC	NOMAFLEX 1/2" X 6"X60" BLACK	00840000-543000	190.63	7234	12/12/2025
Warning Lites of Southern IL LLC	2 24 X 30 SIGNS - KEEP RIGHT	00840000-543000	117.50	7271	12/12/2025
	<b>FUND TOTAL:</b>	<b>008 -00840000</b>	<b>1,314.22</b>		
FRONTIER	KRC PHONE CHARGES	00960009-531000	284.19	7198	12/12/2025
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	00960009-532000	92.42	7267	12/12/2025
CONSTELLATION NEWENERGY GAS DIVISION LLC	GAS SERVICE	00960009-533000	636.85	7181	12/12/2025
ALERT ELECTRIC INC	KRC LIGHTING RETROFIT	00960009-538000	134.84	7157	12/12/2025
ENERGY WISE HEATING COOLING COMPANY	PERFORM PREVENTATIVE	00960009-538000	339.50	7192	12/12/2025
AMANDA NIEBLING	REFUND KRC PARTY PACKAGE	00960009-539000	150.00	7159	12/12/2025
BUILDINGSTARS OPERATIONS INC	CLEANING 12/01/25-12/31/25	00960009-539000	2,913.00	7171	12/12/2025
CINTAS CORPORATION NO 2	KRC ANNUAL SPRINKLER	00960009-539000	993.36	7176	12/12/2025
HAILEY BERRY	REFUND KRC PARTY PACKAGE	00960009-539000	200.00	7204	12/12/2025
JAMI WEEKS	REIM KRC PARTY FOR PIZZA -	00960009-539000	40.00	7214	12/12/2025
The Shopper's Review	HOLIDAY GIFT GUIDE AD	00960009-539033	275.00	7256	12/12/2025
Highland Communication Services	HCS SERVICE- KRC	00960009-539050	295.00	7209	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960009-543000	71.55	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960009-543000	23.96	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960009-543000	25.14	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960009-543000	54.97	7156	12/12/2025
AMAZON CAPITAL SERVICES INC	2 QTY DOG STATION REFILL	00960009-543000	86.98	7160	12/12/2025
City Of Highland	NOVEMBER CENTRAL	00960009-543000	812.81	7177	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WAL-MART OPERATING	00960009-543000	201.43	7264	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WAL-MART OPERATING	00960009-543000	71.21	7264	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960009-543000	215.16	7270	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960009-543000	206.45	7270	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960009-543000	13.54	7270	12/12/2025
MAZZIO'S PIZZA	MAZZIOS PIZZA KRC PARTIES	00960009-543050	1,430.00	7223	12/12/2025
PEPSICO BEVERAGE SALES LLC	KRC CONCESSIONS	00960009-543050	674.75	7236	12/12/2025
PEPSICO BEVERAGE SALES LLC	KRC CONCESSIONS	00960009-543050	573.92	7236	12/12/2025
SWITZER FOOD AND SUPPLIES	KRC CONCESSIONS	00960009-543050	118.57	7252	12/12/2025
SWITZER FOOD AND SUPPLIES	KRC CONCESSIONS	00960009-543050	293.95	7252	12/12/2025
WILLIAM F. BROCKMAN CO	KRC CONCESSIONS	00960009-543050	104.90	7275	12/12/2025
CARDPOINT MERCHANT SERVICES	NOVEMBER CREDIT CARD	00900009-437120	452.99	ACH	11/30/2025
TYLER PAYMENTTECH	NOVEMBER CREDIT CARD	00900009-437120	442.52	ACH	11/30/2025
IL DEPARTMENT OF REVENUE	NOVEMBER SALES TAX	00960009-539000	82.00	ACH	12/4/2025
	<b>FUND TOTAL:</b>	<b>009 -00960009</b>	<b>12,310.96</b>		



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FRONTIER	GLIK PARK PHONE CHARGES	00960016-531000	78.70	7198	12/12/2025
Ameren Illinois	EVERGREEN CT ST LITE	00960016-533000	71.97	7161	12/12/2025
CONSTELLATION NEWENERGY GAS DIVISION LLC	GAS SERVICE	00960016-533000	9.36	7181	12/12/2025
GRINNELL MUTUAL REINSURANCE COMPANY	MUNY BAND INSURANCE	00960016-535000	410.00	7203	12/12/2025
CITY OF HIGHLAND	MTN/REPAIR- #38 HUMMERTS	00960016-536000	142.26	7178	12/12/2025
MTI Distributing Inc.	BELT-4L SECTION- REPAIR FOR	00960016-536000	338.63	7229	12/12/2025
HEDIGER'S BACKHOE & TRUCKING INC	PUMP TANK- DOG PARK	00960016-539000	800.00	7206	12/12/2025
MUNIE OUTDOOR SERVICE INC	IRRIGATION SHUT DOWN-	00960016-539000	592.00	7230	12/12/2025
MUNIE OUTDOOR SERVICE INC	IRRIGATION SHUT DOWN-1100	00960016-539000	1,205.80	7230	12/12/2025
RICKEY BARNETT	MONTHLY COMMERICAL PEST	00960016-539000	35.00	7164	12/12/2025
THE KWIK KONNECTION PRINTING & PUBLISHING CO INC	GOBBLE HOBBLE AD	00960016-539033	396.00	7255	12/12/2025
Highland Communication Services	HCS SERVICE- WCC	00960016-539050	3.00	7209	12/12/2025
Highland Communication Services	HCS SERVICE- KRC SHED	00960016-539050	3.00	7209	12/12/2025
Highland Communication Services	HCS SERVICE- GLIK PARK	00960016-539050	2.00	7209	12/12/2025
Highland Communication Services	HCS SERVICE- SENIOR CENTER	00960016-539050	4.00	7209	12/12/2025
NOTTELMANN MUSIC CO	A WINTERS JOURNEY MUNY	00960016-539057	68.00	7233	12/12/2025
BRENDON C DELANEY	VEGGIE TRAY SENIOR	00960016-539065	385.00	7184	12/12/2025
TRUBUY MARKET INC	SENIOR DAY 11/12/25	00960016-539065	85.47	7265	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960016-539065	251.55	7270	12/12/2025
SAINT LOUIS SYMPHONY ORCHESTRA	PLAYLIST: WILLIAMS/PUTS	00960016-539066	160.00	7244	12/12/2025
SANDRA ANDERSON	REFUND YAH ST CHARLES MO	00960016-539066	40.00	7245	12/12/2025
HUELS OIL CO	NOVEMBER DIESEL FUEL	00960016-542000	276.99	7210	12/12/2025
WEX BANK	NOVEMBER FUEL	00960016-542000	1,640.24	7274	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	12.98	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	7.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	1.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	3.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	3.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	19.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	86.97	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	35.35	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	-19.98	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	69.98	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-543000	100.24	7156	12/12/2025
ALL AMERICAN SPORTSWEAR	GOBBLE HOBBLE SHIRTS	00960016-543000	5,033.00	7158	12/12/2025
City Of Highland	NOVEMBER CENTRAL	00960016-543000	487.52	7177	12/12/2025
City Of Highland	NOVEMBER CENTRAL	00960016-543000	34.61	7177	12/12/2025
EVERLASTING ETCH	PLAQUES DELSELM, KORTE	00960016-543000	30.00	7193	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	4.79	7217	12/12/2025



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JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	18.94	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	18.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	205.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	1.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	74.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	9.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	65.93	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	48.97	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543000	20.80	7217	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WAL-MART OPERATING	00960016-543000	13.94	7264	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960016-543000	36.34	7270	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960016-543000	83.14	7270	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960016-543000	23.76	7270	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960016-543000	38.04	7270	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-543050	45.98	7217	12/12/2025
PEPSICO BEVERAGE SALES LLC	VENDING / CONCESSIONS WCC	00960016-543051	434.57	7236	12/12/2025
SWITZER FOOD AND SUPPLIES	CONCESSIONS - WCC	00960016-543051	111.62	7252	12/12/2025
ALL AMERICAN SPORTSWEAR	PARKS AND RECREATION	00960016-544000	1,534.00	7158	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-544000	123.99	7217	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	00960016-545000	23.78	7156	12/12/2025
CHARLES KIRCHNER & SON INC	TREATED MAILBOX POST,-	00960016-545000	59.99	7220	12/12/2025
CHARLES KIRCHNER & SON INC	2 QTY COMPOUNT JOINT	00960016-545000	43.43	7220	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	BATTERY KUBOTA TRACTOR	00960016-545000	11.49	7232	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	NEW BATTERY FOR PARKS	00960016-545000	193.06	7232	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	BATTERY FOR KUBATA	00960016-545000	4.99	7232	12/12/2025
WOODY'S MUNICIPAL SUPPLY CO	7.5 QTY SNOW PLOW RUBBER	00960016-545000	276.38	7277	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-547000	199.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960016-547000	159.98	7217	12/12/2025
BEL-CLAIR ELECTRIC INC	INSTALL 20 PROVIDED LIGHT	00960016-552000	1,350.00	7167	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	00960016-553000	107.69	7266	12/12/2025
<b>FUND TOTAL:</b>		<b>009 -00960016</b>	<b>18,255.12</b>		
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	00960715-543000	5.99	7217	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WAL-MART OPERATING	00960715-543000	28.88	7264	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	00960715-543000	93.18	7270	12/12/2025
<b>FUND TOTAL:</b>		<b>009 -00960715</b>	<b>128.05</b>		
FCB BANKS	GENERAL OBLIGATION	01150000-562000	23,225.00	7286	12/12/2025
<b>FUND TOTAL:</b>		<b>011 -01150000</b>	<b>23,225.00</b>		



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FCB BANKS	GENERAL OBLIGATION	01170000-561000	215,000.00	7286	12/12/2025
	<b>FUND TOTAL:</b>	<b>011 -01170000</b>	<b>215,000.00</b>		
BEL-CLAIR ELECTRIC INC	REMOVE LIGHT FIXTURES AND	01270000-555000	5,200.00	7167	12/12/2025
TIMES TRIBUNE	LEGAL NOTICE-PARKING LOT	01270000-555000	48.80	7258	12/12/2025
	<b>FUND TOTAL:</b>	<b>012 -01270000</b>	<b>5,248.80</b>		
Curry & Associates Engineers Inc	STREET RESURFACING 2026 -	05040050-550500	12,880.02	7285	12/12/2025
	<b>FUND TOTAL:</b>	<b>050 -05040050</b>	<b>12,880.02</b>		
THE BANK OF NEW YORK MELLON	HIGHLAND IL GO ALT REV	05340053-561000	270,763.50	ACH	12/3/2025
	<b>FUND TOTAL:</b>	<b>053 -05340053</b>	<b>270,763.50</b>		
THE BANK OF NEW YORK MELLON	HIGHLAND IL GO ALT REV	05350053-562000	264,236.50	ACH	12/3/2025
	<b>FUND TOTAL:</b>	<b>053 -05350053</b>	<b>264,236.50</b>		
MERCHANT TRANSACT	NOVEMBER CREDIT CARD	10100000-437120	9,165.19	ACH	11/30/2025
CARDPOINT MERCHANT SERVICES	NOVEMBER CREDIT CARD	10100000-437120	147.02	ACH	11/30/2025
AMERICAN EXPRESS	NOVEMBER CREDIT CARD	10100000-437120	605.42	ACH	11/30/2025
	<b>FUND TOTAL:</b>	<b>101 -10100000</b>	<b>9,917.63</b>		
CINTAS CORPORATION NO 2	CHECKED FIRE	10101101-539000	345.00	7176	12/12/2025
COOPERATIVE RESPONSE CENTER INC	BASEFEENOV,CRCAGENT,CRC	10101101-539000	1,284.61	7182	12/12/2025
MAURICE KORTE	POLICE DEPT AND ELEC DEPT	10101101-539000	34.00	7249	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING	10101101-539000	117.86	7264	12/12/2025
SPRINGBROOK HOLDING COMPANY LLC	CIVICPAY TRANSACTION FEE	10101101-539000	1,976.50	7250	12/12/2025
THIRD MILLENNIUM ASSOC INC	UTILITY BILL RENDERING	10101101-539000	1,000.87	7257	12/12/2025
Highland Communication Services	HCS CHARGES- UTILITIES	10101101-539050	164.00	7209	12/12/2025
CHARGEPOINT INC	RENEWAL OF THE ELECTRICAL	10101101-539300	6,720.00	7173	12/12/2025
AMAZON CAPITAL SERVICES INC	2026 CALANDARS AND	10101101-541000	122.27	7160	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101101-541000	14.99	7217	12/12/2025
WEX BANK	NOVEMBER FUEL	10101101-542000	49.85	7274	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY DISH BRUSH WITH	10101101-543000	7.99	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY 2PK UNDER DOOR	10101101-545000	13.99	7160	12/12/2025
R P LUMBER CO INC	2FGTW- 2 FIRE GUARD WHITE	10101101-545000	77.80	7239	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	10101101-553000	107.69	7266	12/12/2025
IL DEPT OF REVENUE	NOVEMBER UTILITY TAX	10101101-571000	26,290.41	ACH	12/4/2025
	<b>FUND TOTAL:</b>	<b>101 -10101101</b>	<b>38,327.83</b>		



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MUNIE OUTDOOR SERVICE INC	IRRIGATION SHUT DOWN-	10101102-539000	263.15	7230	12/12/2025
Highland Communication Services	HCS CHARGES- UTILITIES	10101102-539050	3.00	7209	12/12/2025
WEX BANK	NOVEMBER FUEL	10101102-542000	260.27	7274	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101102-543000	51.55	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101102-543000	21.98	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101102-543000	11.98	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101102-543000	14.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101102-543000	17.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101102-543000	24.98	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101102-543000	6.59	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101102-543000	3.99	7156	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY LED BULLET FLOOD	10101102-543000	88.19	7160	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-543000	5.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-543000	9.00	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-543000	44.37	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-543000	1.22	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-543000	10.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-543000	11.07	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-543000	9.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-543000	29.98	7217	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	15 QTY RED STRIP BOW	10101102-543000	49.05	7264	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-544000	49.95	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-544000	95.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101102-544000	19.98	7217	12/12/2025
BATTERY OUTFITTERS INC	BATTERY FOR BOAT- FIRE	10101102-546000	333.10	7165	12/12/2025
BATTERY OUTFITTERS INC	BATTERY FOR BOAT- FIRE	10101102-546000	19.80	7165	12/12/2025
HUELSMANN DISTRIBUTING CO INC	INTERIOR CLEANER, AUTO	10101102-546000	144.30	7172	12/12/2025
O'REILLY AUTO ENTERPRISES INC	1 QTY OIL FILTER	10101102-546000	5.29	7235	12/12/2025
O'REILLY AUTO ENTERPRISES INC	3 QTY OIL FITLER	10101102-546000	15.87	7235	12/12/2025
O'REILLY AUTO ENTERPRISES INC	QTY FUEL FILTER RETURN	10101102-546000	-66.41	7235	12/12/2025
RUSH TRUCK CENTERS OF MISSOURI INC	FUEL FILTER FOR S&A DUMP	10101102-546000	214.56	7243	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	10101102-553000	107.69	7266	12/12/2025
<b>FUND TOTAL:</b>		<b>101 -10101102</b>	<b>1,880.42</b>		
Ameren Illinois	EVERGREEN CT ST LITE	10101104-533000	85.82	7161	12/12/2025
GEBKE BROS OUTDOOR PWR EQUIP. INC.	TRUCK INSPECTION	10101104-536010	39.00	7199	12/12/2025
JANSEN CHEVROLET CO INC	TRUCK 22 TRUCK INSPECTION	10101104-536010	60.00	7215	12/12/2025
JANSEN CHEVROLET CO INC	TRUCK 99 INSPECTION	10101104-536010	60.00	7215	12/12/2025
JANSEN CHEVROLET CO INC	TRUCK 36 INSPECTION	10101104-536010	60.00	7215	12/12/2025



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R P LUMBER CO INC	20 QTY TEXTURED CEILING	10101104-538000	169.80	7240	12/12/2025
R P LUMBER CO INC	10 QTY TEXTURED CEILING	10101104-538000	-84.90	7240	12/12/2025
CINTAS CORPORATION NO 2	CHECKED FIRE	10101104-539000	700.00	7176	12/12/2025
K & J DESIGN LLC	DOOR LOGO SET (DODGE 1500)	10101104-539000	150.00	7218	12/12/2025
MIKE HOLLENKAMP	REIM IL SECRETARY OF STATE	10101104-539000	61.35	7227	12/12/2025
HUELS OIL CO	NOVEMBER DIESEL FUEL	10101104-542000	1,251.51	7210	12/12/2025
WEX BANK	NOVEMBER FUEL	10101104-542000	351.83	7274	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101104-543000	45.55	7156	12/12/2025
DECO SUPPLY COMPANY INC	210 QTY BOLT MACHINE SQ	10101104-543000	386.40	7187	12/12/2025
DIVERGENT ALLIANCE LLC	ARRESTOR BRACKET-12"	10101104-543000	1,720.00	7188	12/12/2025
FLETCHER REINHARDT COMPANY	TERMINAL CABLE TO TANK	10101104-543000	500.00	7197	12/12/2025
FLETCHER REINHARDT COMPANY	300 QTY CONNECTOR -SINGLE	10101104-543000	2,325.00	7197	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101104-543000	49.95	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101104-543000	22.32	7217	12/12/2025
R P LUMBER CO INC	PVC, ADAPTER TERMINAL	10101104-543000	19.57	7239	12/12/2025
JM TEST SYSTEMS LLC	PPE ROTATION MANAGEMENT	10101104-544000	65.00	7216	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	10101104-545000	9.99	7156	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101104-545000	124.03	7217	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	DRYER AD9 HARD SEAT FOR	10101104-545000	388.73	7232	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	CORE RETURN- DRYER AD9	10101104-545000	-143.00	7232	12/12/2025
O'REILLY AUTO ENTERPRISES INC	2 QTY 1QTSYNTHCOIL	10101104-545000	23.98	7235	12/12/2025
SHAUN HORSTMANN	LEVER, BRAKE	10101104-545000	25.58	7276	12/12/2025
McKay Auto Parts Inc	2.5 DEF	10101104-546000	24.98	7224	12/12/2025
O'REILLY AUTO ENTERPRISES INC	QTY FUEL FILTER RETURN	10101104-546000	-66.41	7235	12/12/2025
RUSH TRUCK CENTERS OF MISSOURI INC	FUEL FILTER FOR TRUCK #30	10101104-546000	105.67	7243	12/12/2025
AMAZON CAPITAL SERVICES INC	REPLACEMENT PUNCH 3 1/2,	10101104-547000	180.31	7160	12/12/2025
DIVERGENT ALLIANCE LLC	DIGITAL VOLTAGE INDICATOR	10101104-547000	1,887.71	7188	12/12/2025
GENE COX	REIM HARBOR FREIGHT-	10101104-547000	681.96	7200	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	10101104-547000	16.99	7217	12/12/2025
BIG TEX TRAILER WORLD INC	2026 BIG TEX	10101104-553000	10,400.47	7282	12/12/2025
SIGNIFY NORTH AMERICA CORPORATION	REMOTE BASE 1 YR, LM-BASE	10101104-553000	10,150.00	7284	12/12/2025
SIGNIFY NORTH AMERICA CORPORATION	EPH-PSU PROJECT START UP	10101104-553000	4,040.00	7284	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	10101104-553000	107.69	7266	12/12/2025
VIPOWER SERVICES LLC	1201 HIGHLAND GENERAL	10101104-553000	13,126.99	7292	12/12/2025
	<b>FUND TOTAL:</b>	<b>101 -10101104</b>	<b>49,123.87</b>		
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	11105111-532000	2,093.46	7267	12/12/2025
Ameren Illinois	GAS CHARGE	11105111-533000	85.43	7161	12/12/2025
CONSTELLATION NEWENERGY GAS DIVISION LLC	GAS SERVICE	11105111-533000	0.89	7181	12/12/2025



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ILLINOIS TELECOMMUNICATIONS ACCESS CORP.	LOCALEXCHANGECARRIER&INT	11105111-539000	12.44	7212	12/12/2025
DUANE E ZOBRIST	JUST EAST OF ST JACOB ON	11105111-539033	100.00	7279	12/12/2025
CALIX INC.	SMARTHOMES 'UPGRADE	11105111-539050	1,892.55	7283	12/12/2025
CALIX INC.	CALIX CLOUD EXP. MGMT	11105111-539050	1,790.88	7283	12/12/2025
Highland Communication Services	HCS SERVICE-HCS	11105111-539050	415.00	7209	12/12/2025
Missouri Network Alliance LLC	DECEMBER BLUEBIRD	11105111-539051	643.84	7290	12/12/2025
4COM Inc	DECEMBER 2025	11105111-539052	56,593.81	7281	12/12/2025
CINEMAX HOME BOX OFFICE	NOVEMBER VIDEO CONTENT	11105111-539052	80.00	7175	12/12/2025
DIAMOND SPORTS NET ST LOUIS LLC	OCTOBER VIDEO FEE	11105111-539052	9,152.43	7195	12/12/2025
GRAY MEDIA GROUP LLC	SEPTEMBER SUBSCRIBERS	11105111-539052	1,324.80	7288	12/12/2025
GRAY MEDIA GROUP LLC	SEPTEMBER SUBSCRIBERS	11105111-539052	124.20	7288	12/12/2025
GRAY MEDIA GROUP LLC	SEPTEMBER SUBSCRIBERS	11105111-539052	7,452.00	7288	12/12/2025
GRAY MEDIA GROUP LLC	NOVEMBER SUBSCRIBERS	11105111-539052	1,315.20	7288	12/12/2025
GRAY MEDIA GROUP LLC	NOVEMBER SUBSCRIBERS	11105111-539052	123.30	7288	12/12/2025
GRAY MEDIA GROUP LLC	NOVEMBER SUBSCRIBERS	11105111-539052	7,398.00	7288	12/12/2025
GRAY MEDIA GROUP LLC	JULY SUBSCRIBERS KMOV-D5	11105111-539052	1,342.40	7288	12/12/2025
GRAY MEDIA GROUP LLC	JULY SUBSCRIBERS KMOV-D3	11105111-539052	125.85	7288	12/12/2025
GRAY MEDIA GROUP LLC	JULY SUBSCRIBERS KMOV-D1	11105111-539052	7,551.00	7288	12/12/2025
HBO HOME BOX OFFICE	NOVEMBER VIDEO CONTENT	11105111-539052	270.00	7205	12/12/2025
NEXSTAR BROADCASTING INC.	NOVEMBER VIDEO CONTENT	11105111-539052	2,893.44	7291	12/12/2025
NEXSTAR BROADCASTING INC.	NOVEMBER VIDEO CONTENT	11105111-539052	7,825.44	7291	12/12/2025
NEXSTAR BROADCASTING INC.	NOVEMBER VIDEO CONTENT	11105111-539052	616.50	7291	12/12/2025
SINCLAIR BROADCAST GROUP INC	NOVEMBER 2025	11105111-539052	7,348.68	7247	12/12/2025
TIVO PLATFORM TECHNOLOGIES LLC	812NCPTMOBIACCT,142NDVRA	11105111-539052	7,827.49	7260	12/12/2025
Missouri Network Alliance LLC	DECEMBER BLUEBIRD	11105111-539053	7,513.93	7290	12/12/2025
Missouri Network Alliance LLC	DECEMBER BLUEBIRD	11105111-539053	7,513.93	7290	12/12/2025
Missouri Network Alliance LLC	DECEMBER BLUEBIRD	11105111-539055	4,916.62	7290	12/12/2025
HUELS OIL CO	NOVEMBER DIESEL FUEL	11105111-542000	107.00	7210	12/12/2025
WEX BANK	NOVEMBER FUEL	11105111-542000	111.37	7274	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	11105111-543000	23.95	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	11105111-543000	-3.96	7156	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY HOLOGRAPHIC REAR	11105111-543000	-49.99	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY ALIEN COSTUME	11105111-543000	-9.49	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY CARDBOARD VINTAGE	11105111-543000	-49.35	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY INFLATABLE SNOWMAN	11105111-543000	-29.99	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY CHRISTMAS COSTUME	11105111-543000	-29.99	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY BUZZ LIGHTYEAR	11105111-543000	-85.00	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY ALIEN COSTUME	11105111-543000	-53.55	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY ALIEN CONE BALD HEAD	11105111-543000	-18.87	7160	12/12/2025



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AMAZON CAPITAL SERVICES INC	1 QTY ALIEN COSTUME	11105111-543000	-32.99	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY FULL LENGTH HOODED	11105111-543000	-14.98	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY COMPUTER SPEAKERS	11105111-543000	17.99	7160	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	11105111-543000	14.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	11105111-544000	187.48	7217	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY AAA BATTERIES	11105111-547000	22.86	7160	12/12/2025
AMAZON CAPITAL SERVICES INC	4 QTY LOREX 4K METAL	11105111-547000	290.68	7160	12/12/2025
KGP TELECOMMUNICATIONS INC	Single gang wall plate	11105111-547000	115.50	7219	12/12/2025
KGP TELECOMMUNICATIONS INC	PT-88 1.5"x44' tape	11105111-547000	170.52	7219	12/12/2025
CALIX INC.	(qty. 50) Gigaspire routers	11105111-553000	9,223.40	7283	12/12/2025
GRAYBAR ELECTRIC COMPANY INC	Corning 6port-500' Multiports	11105111-553000	1,148.03	7202	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	11105111-553000	107.69	7266	12/12/2025
CALIX INC.	SFU ONT Enclosures	11105111-553001	362.90	7283	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	11105111-554000	70.32	7217	12/12/2025
Transworld Systems Inc	NOVEMBER COLLECTION	11105111-581000	109.73	7263	12/12/2025
CARDPOINT MERCHANT SERVICES	NOVEMBER CREDIT CARD	11105111-539000	1,865.45	ACH	11/30/2025
ILLINOIS DEPT OF REVENUE	NOVEMBER RT-10	11105111-539000	93.35	ACH	12/4/2025
ILLINOIS DEPT OF REVENUE	NOVEMBER RT-2	11105111-539000	2,763.20	ACH	12/4/2025
IL DEPARTMENT OF REVENUE	NOVEMBER SALES TAX	11105111-539000	7.00	ACH	12/4/2025
<b>FUND TOTAL:</b>		<b>111 -11105111</b>	<b>162,778.76</b>		
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	20102201-532000	20.72	7267	12/12/2025
COOPERATIVE RESPONSE CENTER INC	BASEFEENOV,CRCAGENT,CRC	20102201-539000	137.64	7182	12/12/2025
SPATIAL CONNECTIONS INC	CUSTOM WEBMAP	20102201-539000	238.33	7248	12/12/2025
SPRINGBROOK HOLDING COMPANY LLC	CIVICPAY TRANSACTION FEE	20102201-539000	790.60	7250	12/12/2025
THIRD MILLENNIUM ASSOC INC	UTILITY BILL RENDERING	20102201-539000	333.63	7257	12/12/2025
<b>FUND TOTAL:</b>		<b>201 -20102201</b>	<b>1,520.92</b>		
Curry & Associates Engineers Inc	CLEARWELL OVERFLOW	20102202-523000	478.90	7285	12/12/2025
TONY HEMPEN	REIM SWCWPOA DECEMBER	20102202-524000	15.00	7261	12/12/2025
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	20102202-532000	11.34	7267	12/12/2025
Ameren Illinois	GAS CHARGES - WTP	20102202-533000	104.85	7161	12/12/2025
CONSTELLATION NEWENERGY GAS DIVISION LLC	GAS SERVICE	20102202-533000	25.65	7181	12/12/2025
INDUSTRIAL MOTOR REPAIR	RAKE DRIVE SPARE	20102202-536000	2,052.26	7213	12/12/2025
NORTHTOWN AUTO & TRACTOR SUPPLY INC	SQUEEGEE, WASHER FLUID,	20102202-536010	69.97	7232	12/12/2025
RICKEY BARNETT	MONTHLY PEST CONTROL - 2	20102202-538000	80.00	7164	12/12/2025
Hach Company	ANNUAL CONTRACT FOR	20102202-539000	13,530.00	7289	12/12/2025
Highland Communication Services	HCS CHARGES - WTP	20102202-539050	119.66	7209	12/12/2025
WEX BANK	NOVEMBER FUEL	20102202-542000	64.45	7274	12/12/2025



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City Of Highland	NOVEMBER CENTRAL	20102202-543000	4.70	7177	12/12/2025
HD SUPPLY INC	HACH FLUORIDE CHEMKEY	20102202-543000	185.97	7269	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	20102202-545000	4.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	20102202-545000	39.99	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	20102202-545000	61.34	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	20102202-545000	140.53	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	20102202-545000	109.98	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	20102202-545000	75.96	7156	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	20102202-545000	59.96	7156	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102202-545000	11.49	7217	12/12/2025
Brenntag Mid South Inc	CHLORINE	20102202-549000	2,020.00	7170	12/12/2025
Curry & Associates Engineers Inc	CLEARWELL IMPROVE. &	20102202-550500	4,006.68	7285	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	20102202-553000	107.69	7266	12/12/2025
<b>FUND TOTAL:</b>		<b>201 -20102202</b>	<b>23,381.36</b>		
Highland Communication Services	HCS CHARGES - W & S	20102203-539050	2.00	7209	12/12/2025
HUELS OIL CO	NOVEMBER DIESEL FUEL	20102203-542000	609.46	7210	12/12/2025
WEX BANK	NOVEMBER FUEL	20102203-542000	412.01	7274	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	20102203-543000	21.97	7156	12/12/2025
City Of Highland	NOVEMBER CENTRAL	20102203-543000	44.33	7177	12/12/2025
Excel Bottling Co. Inc.	2 - 20 LB. CO2 REFILL	20102203-543000	70.00	7194	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-543000	9.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-543000	38.97	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-543000	10.00	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-543000	38.44	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-543000	35.85	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-543000	209.00	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-543000	-10.00	7217	12/12/2025
MIDWEST MUNICIPAL SUPPLY INC	GREEN MARKING PAINT	20102203-543000	81.00	7226	12/12/2025
MIDWEST MUNICIPAL SUPPLY INC	8" MACRO CPLG, GASKET,	20102203-543000	1,957.08	7226	12/12/2025
COMPUSTITCH SCREEN PRINTING AND EMBROIDERY	3 SHIRT LOGOS - DYLAN S.	20102203-544000	13.50	7180	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-544000	71.25	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-544000	89.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-544000	-22.49	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-544000	89.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-544000	89.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-544000	102.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-544000	157.47	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-544000	28.11	7217	12/12/2025



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JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	20102203-545000	43.42	7217	12/12/2025
Curry & Associates Engineers Inc	WATER MAIN REPLACE.-	20102203-550500	2,015.55	7285	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	20102203-553000	107.69	7266	12/12/2025
Illinois Department Of Employment Security	UNEMPLOYMENT INSURANCE	20102203-516000	302.50	ACH	12/4/2025
	<b>FUND TOTAL:</b>	<b>201 -20102203</b>	<b>6,620.04</b>		
WELLS FARGO FINANCIAL LEASING INC	PW- RICOH COPIER IM C3510	30103301-534000	235.00	7273	12/12/2025
COOPERATIVE RESPONSE CENTER INC	BASEFEENOV,CRCAGENT,CRC	30103301-539000	137.64	7182	12/12/2025
SPATIAL CONNECTIONS INC	CUSTOM WEBMAP	30103301-539000	238.33	7248	12/12/2025
SPRINGBROOK HOLDING COMPANY LLC	CIVICPAY TRANSACTION FEE	30103301-539000	790.60	7250	12/12/2025
THIRD MILLENNIUM ASSOC INC	UTILITY BILL RENDERING	30103301-539000	333.63	7257	12/12/2025
Highland Communication Services	HCS CHARGES - PW	30103301-539050	225.00	7209	12/12/2025
	<b>FUND TOTAL:</b>	<b>301 -30103301</b>	<b>1,960.20</b>		
Highland Communication Services	HCS CHARGES - W & S	30103303-539050	2.00	7209	12/12/2025
HUELS OIL CO	NOVEMBER DIESEL FUEL	30103303-542000	609.46	7210	12/12/2025
City Of Highland	NOVEMBER CENTRAL	30103303-543000	44.32	7177	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-543000	9.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-543000	38.97	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-543000	9.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-543000	35.85	7217	12/12/2025
COMPUSTITCH SCREEN PRINTING AND EMBROIDERY	3 SHIRT LOGOS - DYLAN S.	30103303-544000	13.50	7180	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-544000	71.24	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-544000	89.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-544000	-22.49	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-544000	89.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-544000	89.99	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-544000	102.98	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-544000	157.47	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-544000	28.11	7217	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103303-545000	43.42	7217	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	30103303-553000	107.69	7266	12/12/2025
Illinois Department Of Employment Security	UNEMPLOYMENT INSURANCE	30103303-516000	302.50	ACH	12/4/2025
	<b>FUND TOTAL:</b>	<b>301 -30103303</b>	<b>1,824.95</b>		
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	30103304-532000	4.44	7267	12/12/2025
DURKIN EQUIPMENT COMPANY	INSTRUMENT SERVICE - QTR.	30103304-536000	1,129.00	7190	12/12/2025
ENERGY WISE HEATING COOLING COMPANY	REPAIRS TO HANGING	30103304-536000	436.50	7192	12/12/2025
ENERGY WISE HEATING COOLING COMPANY	HEATERS - PRESS: REPLACE	30103304-536000	1,201.00	7192	12/12/2025



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Teklab Inc	WRF MONTHLY SAMPLING	30103304-539023	153.00	7253	12/12/2025
Highland Communication Services	HCS CHARGES - WRF	30103304-539050	149.99	7209	12/12/2025
WEX BANK	NOVEMBER FUEL	30103304-542000	185.02	7274	12/12/2025
HD SUPPLY INC	SUPPLIES	30103304-543000	1,095.92	7269	12/12/2025
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	10 QTY DISTILLED WATER	30103304-543000	13.70	7264	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	30103304-543000	17.73	7270	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103304-544000	129.99	7217	12/12/2025
ACE HARDWARE	ACE OPERATING SUPPLIES	30103304-545000	24.99	7156	12/12/2025
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING	30103304-545000	31.98	7217	12/12/2025
TYLER TECHNOLOGIES INC	SOFTWARE SPLIT	30103304-553000	107.69	7266	12/12/2025
	<b>FUND TOTAL:</b>	<b>301 -30103304</b>	<b>4,680.95</b>		
CARDPOINT MERCHANT SERVICES	NOVEMBER CREDIT CARD	40100000-437120	97.79	ACH	11/30/2025
	<b>FUND TOTAL:</b>	<b>401 -40100000</b>	<b>97.79</b>		
U S POSTAL SERVICE (QUADIENT-TMS)	POSTAGE READINGS FROM	40120401-532000	7.40	7267	12/12/2025
U.S BANK NATIONAL ASSOCIATION	COPIER USAGE/LEASE	40120401-534000	179.87	7268	12/12/2025
CINTAS CORPORATION NO 2	EMS SPRINKLER SYSTEM	40120401-539000	838.36	7176	12/12/2025
ILLINOIS STATE POLICE	FINGERPRINT NEW HIRE-	40120401-539000	27.00	7211	12/12/2025
TERRY O HALLER	EMS REFUND TO PATIENT- T	40120401-539025	46.40	7254	12/12/2025
Highland Communication Services	HCS SERVICE-EMS	40120401-539050	280.03	7209	12/12/2025
ZOLL DATA SYSTEMS INC	ZOLL BILLING EMS 12/01/25-	40120401-539300	1,928.36	7280	12/12/2025
ZOLL DATA SYSTEMS INC	ZOLL BILLING EMS 12/01/25-	40120401-539300	-1,554.33	7280	12/12/2025
HUELS OIL CO	NOVEMBER DIESEL FUEL	40120401-542000	451.81	7210	12/12/2025
WEX BANK	NOVEMBER FUEL	40120401-542000	134.87	7274	12/12/2025
AMAZON CAPITAL SERVICES INC	1 QTY CANOPY TENT RETURN	40120401-543000	-69.90	7160	12/12/2025
Bound Tree Medical LLC	EMS AND FIRE SUPPLIES	40120401-543000	181.74	7169	12/12/2025
City Of Highland	NOVEMBER CENTRAL	40120401-543000	22.96	7177	12/12/2025
O'REILLY AUTO ENTERPRISES INC	3 QTY JUMP STARTER	40120401-543000	435.00	7235	12/12/2025
WALMART COMMUNITY/ CAPITAL ONE	WAL-MART OPERATING	40120401-543000	83.36	7270	12/12/2025
AMERICAN RESPONSE VEHICLES INC	2024 AEV TYPE IAMBULANCE	40120401-553000	87,240.20	7155	12/12/2025
FERNO WASHINGTON INC	REFURB RPLCT- AUTO LOAD	40120401-553000	52,872.40	7287	12/12/2025
	<b>FUND TOTAL:</b>	<b>401 -40120401</b>	<b>143,105.53</b>		
SPRINGBROOK HOLDING COMPANY LLC	CIVICPAY TRANSACTION FEE	71304713-539000	395.30	7250	12/12/2025
THIRD MILLENNIUM ASSOC INC	UTILITY BILL RENDERING	71304713-539000	333.63	7257	12/12/2025
	<b>FUND TOTAL:</b>	<b>713 -71304713</b>	<b>728.93</b>		
	<b>WARRANT TOTAL:</b>		<b>1,330,699.71</b>		





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Accepted by City Council December 15, 2025

Mayor: \_\_\_\_\_ Clerk: \_\_\_\_\_