AGENDA
REGULAR SESSION
HIGHLAND CITY COUNCIL
HIGHLAND CITY HALL
1115 BROADWAY
MONDAY, APRIL 20, 2026
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 April 6, 2026 Regular Session

PUBLIC HEARING:

This public hearing is to receive comments on final adoption of the Budget for the 2026-2027 Fiscal Year. Anyone wishing to appear in person may do so. Other methods of submitting comments on the proposed budget must be received by 4:00 PM on April 20, in order to be read into the record. If by phone, please call Chris Flake at 618-654-9891 extension 3. If by email, please use subject "Budget Comment" and send to: cflake@highlandil.gov. Comments may also be submitted via the Action Center on the City's website, using this link: https://www.highlandil.gov/citizen_request_center_app/index.php and selecting "Comment for council" as the subject.

PUBLIC FORUM:

A. Citizens' Requests and Comments:
   1. Memorial Day Parade – Special Event Application – Kate Broadhurst, Representing Highland VFW Post #5694 and Highland American Legion Post #439 (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:

NEW BUSINESS:

A. **MOTION** – Bill #26-54/ORDINANCE Amending Fiscal Year 2025-2026 Budget (attached)

B. **MOTION** – Bill #26-55/ORDINANCE Adopting the Financial Budget of the City for the Fiscal Year Beginning May 1, 2026, and Ending April 30, 2027, and Authorizing the Expenditures Therein Contained (attached)

C. **MOTION** – Bill #26-56/ORDINANCE Authorizing the Issuance General Obligation Bonds (Alternate Revenue Source) of the City of Highland, Illinois to Finance Certain Street Projects (attached)

D. **MOTION** – Approve Mayor's Appointment of Charles Swain to the Combined Planning and Zoning Board (attached)

Continued

E. **MOTION** – Approve Notice of Municipal Letting, Bid # PR-03-26, for Highland Silver Lake Structure No. 2 In-Lake Sediment Basin (attached)

F. **MOTION** – Award Bid # PW-01-26, for Street Resurfacing 2026 (attached)

G. **MOTION** – Award Bid # PW-02-26, for Aldi Store Access Road and Sanitary Sewer Extension (attached)

H. **MOTION** – Bill #26-57/RESOLUTION Authorizing Request for Qualifications and Proposals for City Comprehensive Plan Development Services (attached)

I. **MOTION** – Bill #26-58/RESOLUTION Authorizing Incentive for Construction of New Single Family Residences in Subdivisions Within the Corporate Boundaries of the City of Highland, Illinois for Fiscal Year 2027 (May 1, 2026 – April 30, 2027) (attached)

J. **MOTION** – Bill #26-59/RESOLUTION Authorizing Renewal of the "Business District A" Commercial Building Façade Improvement Program for May 1, 2026 Through April 30, 2027 (attached)

K. **MOTION** – Bill #26-60/RESOLUTION Waiving Customary Bidding Procedures for Purchase of a New Loader Backhoe and Breaker Pursuant to Sourcewell Pricing (attached)

L. **MOTION** – Bill #26-61/RESOLUTION Approving Application and Awarding Certain Financial Incentives under the City of Highland Façade Improvement Program to Jeff Weinacht for 815 Broadway, Highland, Illinois (attached)

M. **MOTION** – Bill #26-62/RESOLUTION Approving Application and Awarding Certain Financial Incentives under the City of Highland Façade Improvement Program to Angelina McLaughlin-Heil for 917 Main St., Highland, Illinois (attached)

REPORTS:

A. **MOTION** – Accepting Expenditures Report #1312 for April 4, 2026 through April 17, 2026 (attached)

EXECUTIVE SESSION:

The City Council may conduct an Executive Session pursuant to the Illinois Open Meetings Act, only after citing exemptions allowing such meeting.

ADJOURNMENT:

Continued

	Anyone requiring accommodations, provided for in the Americans with Disabilities Act (ADA), to attend this public meeting, please contact Jackie Heimburger, ADA Coordinator, by 9:00 AM on Monday, April 20, 2026.

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 or, by using the citizens' portal on the city's website found here: https://www.highlandil.gov/citizen_request_center_app/index.php.

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

CITY OF HIGHLAND-SPECIAL EVENT APPLICATION

Name of Event: *Memorial Day May 25, 2026*

Type/Purpose of Event: ___Festival ___Race ___ther Fundraiser ___Service __Parade (XX)
___Demonstration ___Other (please specify):_____

Location of Event: *Start on Main Street @ St Paul School, end at VFW in Highland*
Sponsoring Organization/Individual:

Event Responsible Party:_ *Kate Broadhurst*
Address: 2605 Becker Road Highland, IL 62249
Phone(s): 618-531-6836
Email: katietalon@gmail.com

Secondary Contact: Randy Von Hatten

Address: 1621 Paradise Drive
Phone(s): 618420-2273
Email: randyvonhatten@hotmail.com

Date(s) of Set-up: *N/A*

Event Date(s) / Times:
Memorial Day May 25, 2026 Starting @ Noon till 2:00 p.m.

Date(s) of Tear-down: N/A

Expected Attendance: *unknown*

Alcohol License Required: ___ Yes (XX) No
If yes, application received: ___Yes ___No

Sound Amplification System utilized: ___Yes (XX) No
If yes, hours of operation: _____

Funding request of the Council (XX) Yes ___No
Amount requested and purpose:
Request $250.00 for the purpose of a donation to the HHS Band for participating

City Services Requested – Please attach additional documents (maps, detailed information), where needed. Write "Not applicable" if no services requested.

(Directors must initial behind requests)

Street Dept: Signage, Barricades, Street Closures (Specify):
Public Works Director:

*Parade Starts on Main Street in front of St. Paul School, go to the stop sign, turn **Right** on Lemon Street, Go across Broadway to 12th Street, turn **Left** on 12th Street go to Poplar Street, Turn **Right** onto Poplar Street. Police escort usually stops for a few minutes on the corner of Poplar and Lindenthal. Restart up the hill on Poplar Street to VFW Lane. Turn **Left** onto VFW Lane up to the VFW.*

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

Public Safety: Security, First Aid, Traffic Control (Specify): **Public Safety Director**:

Police escort and police traffic control at major intersections.

HCS Services: Wi-Fi or other technological needs (Specify): **HCS Director:** N/A

Other City Services: Restrooms, City Officials (Sign approval), Refuse Dumpsters (Specify):
Department: N/A

Application Checklist (Attachments):

Deputy Clerk Initial Upon receipt or waiver:

Certificate of Insurance: (attached) ____

- 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 ____

Schedule City Council Meeting for announcement ____

- **Date:**_____

Application Submittal (60+ days) ____

_____

Event Sponsor Responsible Party **Date**

_____

City Manager **Date**

City of Highland
Finance Department

MEMO TO: Christopher Conrad, City Manager
FROM: Reanna Ohren, Director of Finance
SUBJECT: Budget Amendments
DATE: April 15, 2026

I have prepared an ordinance for the upcoming agenda on April 20, 2026 that proposes budget amendments for the budget year ending April 30, 2026 for various reasons. These reasons could be that we underestimated or overestimated expenses or revenues or that we simply did not complete a particular project that we anticipated. A short explanation is listed for each amendment. If you have any questions, please let me know.

Thanks so much,
Reanna Ohren

1115 Broadway - P.O. Box 218 Highland, Illinois 62249-0218
Phone (618) 654-9891 Fax (618) 654-4768 www.ci.highland.il.us

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, 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;

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

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

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

Passed by the City Council of the City of Highland, Madison County, Illinois and deposited and filed in the Office of the City Clerk, on the __ day of _____, 2026, 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 - APRIL 2026

Account Number	Fund	Line Description	Budget was	Change	New Budget	Description
001-00-011-00000-436110	General Admin	Interest Income	160,000.00	765,000.00	925,000.00	Interest rates/balances higher software allocation
001-10-011-00000-512000	General Admin	Overtime	1,000.00	700.00	1,700.00	Overtime
001-10-011-00000-517000	General Admin	Salary/Car Allowance	6,500.00	(6,500.00)	-	City Manager car allowance is part of salaries
001-10-011-00000-522000	General Admin	Legal / Attorney Fees	110,000.00	40,000.00	150,000.00	Increased attorney needs
001-10-011-00000-523000	General Admin	Engineering / Consulting	-	33,000.00	33,000.00	MGT Solutions/Financial consulting invoices
001-10-011-00000-524000	General Admin	Training And Travel	16,000.00	7,000.00	23,000.00	Increased training costs/conferences
001-10-011-00000-532000	General Admin	Postage	37,500.00	4,000.00	41,500.00	Increased postage costs
001-10-011-00000-536000	General Admin	Equipment Maint And Repair	1,000.00	6,900.00	7,900.00	Replacement Vinyl Banners
001-10-011-00000-538000	General Admin	Building Maintenance	1,000.00	10,500.00	11,500.00	Clock Tower and Council Chamber lights/microphones
001-10-011-00000-539000	General Admin	Other Contractual Services	230,000.00	$ (100,000)	130,000.00	Did not use as much as anticipated
001-10-011-00000-539031	General Admin	Tourism & Convention	46,600.00	$ 500	47,100.00	IllinoiSouth Tourism membership
001-10-011-00000-539050	General Admin	Contractual/Technological	8,000	5,200	13,200.00	Increased costs
001-10-011-00000-539100	General Admin	Technological IT	20,000	-20,000	-	Did not use due to new IT Budget
001-10-011-00000-539200	General Admin	Technological Hardware	3,000	-3,000	-	Did not use due to new IT Budget
001-10-011-00000-539300	General Admin	Department Specific Technology	6,450	(6,450.00)	-	Did not use due to new IT Budget
001-10-011-00000-547000	General Admin	Minor Equipment	15,000.00	(12,000.00)	3,000.00	Moved postage machine purchase to next FY
111-00-000-00000-436110	Fiber	Interest Income	140,000	(100,000.00)	40,000.00	Less interest
111-05-111-00000-512000	Fiber	Overtime	5,000.00	7,000.00	12,000.00	Increased OT due to fiber repairs and down one technician for part of the year
111-05-111-00000-532000	Fiber	Postage	8,784.00	5,000.00	13,784.00	Increased postage costs/returning ONT's to Calix for warranty repairs
111-05-111-00000-538000	Fiber	Building Maintenance	60,000	(55,000.00)	5,000.00	Budgeted for roof replacement that was not completed.
111-05-111-00000-539000	Fiber	Other Contractual Services	60,000	25,000.00	85,000.00	Increased costs/expenses/rates increased on contracts
111-05-111-00000-539025	Fiber	Taxes and Regulatory Fees	14,000	(14,000.00)	-	Costs coded to voice content fee line item
111-05-111-00000-539050	Fiber	Contractual/Technological	42,500	6,000.00	48,500.00	Increase in software upgrade/maintenance.
111-05-111-00000-539051	Fiber	Contractual/Voice Content Fee	108,000	30,000.00	138,000.00	Includes tax and regulatory fees line item.
111-05-111-00000-539052	Fiber	Contractual/Video Content Fee	1,099,975	100,000.00	1,199,974.91	Increase in video rates.
111-05-111-00000-539200	Fiber	Technological Hardware	30,000	226,000.00	256,000.00	Purchased Calix E9 to replace defective E7 shelves.
111-05-111-00000-539300	Fiber	Department Specific Technology	10,000	35,000.00	45,000.00	Increase in annual renewal fees for GLDS.
111-05-111-00000-547000	Fiber	Minor Equipment	40,000	(10,000.00)	30,000.00	Did not use as much as anticipated.
111-05-111-00000-550500	Fiber	Engineering for Capital	20,000	(20,000.00)	-	Planning to spend next FY to finish GLDS Supercontroller setup for E9.
111-05-111-00000-553000	Fiber	Equipment	43,000	18,000.00	61,000.00	Extra materials needed to fiber repairs and completion of construction.
111-05-111-00000-553001	Fiber	Equipment ONTS	45,000	12,000.00	57,000.00	Outdoor ONT`s were announced end of life, requiring extra purchases of new indoor ONT models.
111-05-111-00000-554000	Fiber	Lines, Roads, Etc	50,000	72,000.00	122,000.00	Increase in fiber repairs and completed construction.
111-05-111-00000-581000	Fiber	Bad Debt	0	13,500.00	13,500.00	Collection fees
006-00-000-00000-431110	TIF #1	Property Tax (TIF)	275,000.00	115,000.00	390,000.00	Increased Revenue
006-70-006-00000-582000	TIF #1	Incentives	90,000.00	141,000.00	231,000.00	School District IGA
007-00-000-00000-437110	Economic Development	Misc Revenue	-	1,800.00	1,800.00	Santa sponsorships
007-00-000-00000-438150	Economic Development	Transfer From Bus District A	114,500.00	(114,500.00)	-	Anticipating transfer not needed
007-70-007-00000-522000	Economic Development	Legal / Attorney Fees	2,000.00	8,500.00	10,500.00	Increased legal fees
007-70-007-00000-582005	Economic Development	Business District Incentives	114,500.00	(95,930.00)	18,570.00	Less incentives requested for fiscal year
010-00-000-00000-431110	TIF #2	Property Tax TIF #2	400,000.00	230,000.00	630,000.00	Received more than anticipated
010-00-000-00000-436110	TIF #2	Interest Income	3,000.00	19,300.00	22,300.00	Interest rates/balances higher software allocation
010-70-010-00000-582000	TIF #2	Incentives	76,000.00	21,298.00	97,298.00	Higher tax incentive than anticipated
012-00-000-00000-431312	Business District	Business District Sales Tax	1,500,000.00	190,000.00	1,690,000.00	Received more than anticipated
012-00-000-00000-436110	Business District	Interest Income	4,000.00	75,000.00	79,000.00	Interest rates/balances higher software allocation
012-70-000-00000-550500	Business District	Engineering for Capital	-	25,000.00	25,000.00	Parking Lot at Main St & Pine
012-70-000-00000-555000	Business District	Other Capital Improvements	610,000.00	320,000.00	930,000.00	1017 Main Street parking lot purchase, Senior Center Roof, Council Chambers upgrades
012-70-000-00000-573020	Business District	Transfer To Economic Dev	114,500.00	(114,500.00)	-	Anticipating Transfer not needed
012-70-000-00000-582000	Business District	Incentives	75,000.00	(30,000.00)	45,000.00	Less façade incentives
012-50-000-00000-562000	Business District	Interest Payments	-	274,886.50	274,886.50	Interest payments coded to this line
012-70-000-00000-562000	Business District	Interest Expense	271,155.00	(271,155.00)	-	Coded to Interest Payments line
009-00-016-00000-434771	Parks	Park Memorials	-	6,393.45	6,393.45	New account used to track memorials
009-00-016-00000-434781	Parks	Glik Park Program Registration	6,000.00	(6,000.00)	-	Coded to a different line
009-00-016-00000-437115	Parks	Grants	101,000.00	(88,000.00)	13,000.00	For Pickelball Courts, and will not receive until project is complete
009-00-016-00000-437141	Parks	Donation-Parks And Program	37,000.00	(27,729.00)	9,271.00	For Pickelball Courts, and will not receive until project is complete
009-00-016-00000-438121	Parks	From City Prop/Eq/Reserves	58,000.00	(58,000.00)	-	Anticipating not needing to take from reserves
009-60-016-00000-511000	Parks	Regular Salaries	494,098.00	(185,000.00)	309,098.00	Employees coded to KRC vs. Parks
009-60-016-00000-539057	Parks	Contractual Serv-Muni Band	70,000.00	13,026.00	83,026.00	Extra expenses for lights & sound
009-60-016-00000-547000	Parks	Minor Equipment	70,000.00	(40,000.00)	30,000.00	Mowers that were purchased needed to be coded under equipment
009-60-016-00000-552000	Parks	Buildings & Structures	120,000.00	(20,000.00)	100,000.00	Pickleball Costs coded to Other Capital
009-60-016-00000-553000	Parks	Equipment	13,000.00	71,000.00	84,000.00	Mowers needed to be coded here
009-60-016-00000-555000	Parks	Other Capital Improvements	100,000.00	(50,000.00)	50,000.00	Pickleball Courts are in progress but not completed
009-00-009-00000-431310	KRC	Sales Tax	68,620.00	6,500.00	75,120.00	Increased Revenue
009-00-009-00000-434721	KRC	Rec Annual Passes	430,000.00	26,500.00	456,500.00	Increase in mthly ACH, SilverSneakers, & Renew Active
009-00-009-00000-434779	KRC	Rec Party Packages	90,000.00	(26,500.00)	63,500.00	Party sizes have decreased and bringing their own food
009-00-009-00000-437115	KRC	Grants	-	33,000.00	33,000.00	Community Foundation grant
009-00-009-00000-437150	KRC	Comm Foundation Contribut.	25,000.00	(25,000.00)	-	Coded under Grants
009-00-009-00000-438121	KRC	From City Prop/Eq/Reserves	150,000.00	(150,000.00)	-	Anticipating not needing to take from reserves due to projects being incomplete
009-60-009-00000-511000	KRC	Regular Salaries	487,886.00	400,000.00	887,886.00	Employees coded to KRC salaries (Tyler implementation)

009-60-009-00000-512000	KRC	Overtime	3,000.00	2,000.00	5,000.00	Increase in overtime cost
009-60-009-00000-533000	KRC	Utilities	135,000.00	13,000.00	148,000.00	Increase in usage/rates
009-60-009-00000-538001	KRC	Custodial Services	-	9,000.00	9,000.00	Cleaning services being coded here vs. contractual
009-60-009-00000-539000	KRC	Other Contractual Services	130,000.00	(70,000.00)	60,000.00	Not using as anticipated and facilites maint. Dept. savings
009-60-009-00000-539300	KRC	Department Specific Technology	7,500.00	(7,500.00)	-	Not using this line item b/c IT Budget
009-60-009-00000-553000	KRC	Equipment	300,000.00	(300,000.00)	-	Trying to save for HVAC replacement
009-60-009-00000-555000	KRC	Other Capital Improvements	125,000.00	(125,000.00)	-	Painting and parking lot sealant being pushed to next fiscal year
009-00-503-00000-431310	ODP	Sales Tax	171,915.00	13,500.00	185,415.00	Increase in revenue
009-60-503-00000-511000	ODP	Regular Salaries	126,000.00	(75,000.00)	51,000.00	Employees coded to KRC salaries (Tyler Implementation)
009-60-503-00000-536000	ODP	Equipment Maint And Repair	10,000.00	(7,000.00)	3,000.00	Did not use as much as anticipated
009-60-503-00000-543000	ODP	Operating Supplies	3,500.00	6,000.00	9,500.00	Used more than anticipated
009-60-503-00000-552000	ODP	Buildings & Structures	3,000.00	(3,000.00)	-	Used Building maintenance code
009-60-503-00000-555000	ODP	Other Capital Improvements	25,000.00	(25,000.00)	-	Did not purchase diving board system
009-00-715-00000-438139	Cemetery	Trans from Cem Brd of Mgrs Int	8,000.00	(8,000.00)	-	No transfer needed
009-60-715-00000-511000	Cemetery	Regular Salaries	40,000.00	(35,000.00)	5,000.00	Employees coded to KRC salaries (Tyler implementation)
009-60-715-00000-512000	Cemetery	Overtime	1,500.00	(1,500.00)	-	Employees coded to KRC salaries (Tyler implementation)
009-60-715-00000-513000	Cemetery	Benefits - Health, Life	5,000.00	(5,000.00)	-	Employees coded to KRC salaries (Tyler implementation)
717-00-000-00000-436110	Cemetery Board of Managers	Interest Income	10,000.00	12,100.00	22,100.00	Interest rates/balances higher software allocation
717-10-717-00000-555000	Cemetery Board of Managers	Other Capital Improvements	31,000.00	(17,500.00)	13,500.00	Spent less than anticipated
717-10-717-00000-573027	Cemetery Board of Managers	Transfer To Cemetery 009-715	8,000.00	(8,000.00)	-	Transfer not needed
005-70-005-00000-539000	TIF #3	Other Contractual Services	-	36,000.00	36,000.00	Financial Services for Bond Issuance
005-70-005-00000-550500	TIF #3	Engineering for Capital	-	75,000.00	75,000.00	Aldi Roadway project
005-70-005-00000-551010	TIF #3	Right of Way	-	49,829.00	49,829.00	Aldi ROW purchase
005-00-000-00000-437109	TIF #3	Bond Proceeds	-	2,000,000.00	2,000,000.00	Bond money
101-00-000-00000-432141	Electric	Pole Attachment-Phone	2,876.00	16,650.00	19,526.00	Collectors revenue coded here
101-00-000-00000-432142	Electric	Pole Attachment Collectors	16,650.00	(16,650.00)	-	Revenue recorded under Pole Attachment-Phone
101-00-000-00000-434610	Electric	Sales / Extra Sales	16,075,073.00	650,000.00	16,725,073.00	Increased rates
101-00-000-00000-436110	Electric	Interest Income	40,000.00	65,000.00	105,000.00	Interest rates/balances higher software allocation
101-00-000-00000-437110	Electric	Misc Revenue	320,000.00	(160,000.00)	160,000.00	Did not receive Ameren security deposit- pushed to next fiscal year
101-01-101-00000-539050	Electric	Contractual/Technological	3,500.00	19,000.00	22,500.00	Annual Springbrook charged to this line
101-01-101-00000-539300	Electric	Department Specific Technology	74,717.00	(12,300.00)	62,417.00	Springbrook inv charged to contractual/tech
101-01-101-00000-547000	Electric	Minor Equipment	1,000.00	9,000.00	10,000.00	Nativity scene- was reimbursed
101-01-101-00000-552000	Electric	Buildings & Structures	-	36,762.00	36,762.00	AC and garage door- insurance reimbursed
101-01-101-00000-553000	Electric	Equipment	13,000.00	53,578.00	66,578.00	Directors vehicle coded here- budgeted in other capital
101-01-101-00000-555000	Electric	Other Capital Improvements	45,000.00	(45,000.00)	-	Directors vehicle coded to equipment
101-01-102-00000-511000	Electric	Regular Salaries	165,952.00	35,000.00	200,952.00	City Mtn employee added
101-01-102-00000-546000	Electric	Vehicle Maint Supplies	2,000.00	38,000.00	40,000.00	Reimbursed by invoicing from other departments
101-01-102-00000-552000	Electric	Buildings & Structures	272,000.00	30,000.00	302,000.00	Rough in for bathroom at power plant
101-01-104-00000-536000	Electric	Equipment Maint And Repair	40,000.00	25,000.00	65,000.00	Increased costs for in house mtn department- reimb through departments
101-01-104-00000-550500	Electric	Engineering For Capital	50,000.00	(50,000.00)	-	Did not use as anticipated
101-01-104-00000-552000	Electric	Buildings & Structures	100,000.00	16,100.00	116,100.00	Increased cost for storage building
101-01-104-00000-553000	Electric	Equipment	697,000.00	(300,000.00)	397,000.00	Did not spend costs associated with Sursee station
101-01-104-00000-554010	Electric	Electric Poles	120,000.00	(64,500.00)	55,500.00	Did not spend as much as anticipated
101-01-104-00000-554030	Electric	Electric Cable	120,000.00	(100,000.00)	20,000.00	Did not spend as anticipated
101-01-104-00000-555000	Electric	Other Capital Improvements	25,000.00	(14,000.00)	11,000.00	Spent less than planned for
001-00-018-00000-512000	IT	Overtime OT	-	100.00	100.00	IT part time employee
001-00-018-00000-513000	IT	Health & Life Benefits	-	29,500.00	29,500.00	Total amount for PR was put into salaries
001-00-018-00000-539000	IT	Other Contractual Services	-	14,600.00	14,600.00	Software subscriptions
001-00-018-00000-539050	IT	Contractual/Technological	-	57,000.00	57,000.00	Fees/Support/Subscriptions
001-00-018-00000-547000	IT	Minor Equipment	84,000.00	(10,000.00)	74,000.00	Software
001-00-018-00000-553000	IT	Equipment	205,529.00	10,000.00	215,529.00	Software/Computers
008-00-000-00000-436110	MFT	Interest Income	25,000.00	40,000.00	65,000.00	Interest rates/balances higher software allocation
001-00-017-00000-431310	Street & Alley	Sales Tax	947,175.00	75,000.00	1,022,175.00	Increased revenue
001-00-017-00000-434322	Street & Alley	Government Reimbursements	49,913.00	13,815.00	63,728.00	Received 4th qtr 2024
001-00-017-00000-438121	Street & Alley	From City Prop/Eq/Reserves	100,000.00	(100,000.00)	-	Not anticipating a transferer
001-40-017-00000-522000	Street & Alley	Legal / Attorney Fees	45,000.00	26,000.00	71,000.00	Increased legal case fees
001-40-017-00000-536010	Street & Alley	Vehicle Maint/Repair	20,000.00	7,000.00	27,000.00	Increased expenses
001-40-017-00000-538000	Street & Alley	Building Maintenance	7,500.00	5,000.00	12,500.00	work completed on road infront of building
001-40-017-00000-539000	Street & Alley	Other Contractual Services	35,000.00	24,000.00	59,000.00	Governmental consulting services
001-40-017-00000-539300	Street & Alley	Department Specific Technology	5,090.00	(5,090.00)	-	Expense not needed
001-40-017-00000-552000	Street & Alley	Buildings & Structures	150,000.00	6,835.00	156,835.00	New roof
001-40-017-00000-553000	Street & Alley	Equipment	183,000.00	(61,400.00)	121,600.00	Truck was less than budgeted
001-40-017-00000-555050	Street & Alley	Storm Drainage	50,000.00	(48,400.00)	1,600.00	Did not use as anticipated
201-00-000-00000-434620	Water	Gain on Sale of Assets	-	17,500.00	17,500.00	Sale of Bobcat Compact Excavator
201-00-000-00000-434630	Water	Connection Fees	20,000.00	106,810.00	126,810.00	New construction costs
201-00-000-00000-434811	Water	Extra Bulk Sales	3,000.00	(3,000.00)	-	Bulk water coded to misc.
201-00-000-00000-437110	Water	Misc Revenue	56,000.00	29,710.00	85,710.00	water main break billings/charges and tower rentals coded here
201-00-000-00000-539000	Water	Other Contractual Services	25,000.00	4,100.00	29,100.00	Increased expenses
201-02-201-00000-539050	Water	Contractual/Technological	1,200.00	7,300.00	8,500.00	Springbrook Software mtn invoice coded here
201-02-201-00000-539300	Water	Department Specific Technology	7,540.00	(7,540.00)	-	Springbrook Software mtn invoice coded to a different line
201-02-201-00000-573053	Water	Transfer To Water Surplus	-	49,000.00	49,000.00	Water connection fees
201-02-202-00000-523000	Water	Engineering / Consulting	20,000.00	(18,000.00)	2,000.00	Less expenses than budgeted

201-02-202-00000-536000	Water	Equipment Maint And Repair	60,000.00	20,000.00	80,000.00	Increased maintenance costs
201-02-202-00000-539000	Water	Other Contractual Services	70,000.00	28,000.00	98,000.00	Increased costs
201-02-202-00000-550500	Water	Engineering For Capital	55,000.00	(25,000.00)	30,000.00	Used less engineering costs than budgeted
201-02-202-00000-552000	Water	Buildings & Structures	120,000.00	(120,000.00)	-	Did not complete painting and repairs to siding
201-02-202-00000-553000	Water	Equipment	43,000.00	(30,000.00)	13,000.00	Did not purchase elevated tank mixer
201-02-202-00000-555000	Water	Other Capital Improvements	350,000.00	(25,000.00)	325,000.00	Project bid came in less than anticipated
201-02-203-00000-533000	Water	Utilities	7,000.00	4,500.00	11,500.00	Increased usage/rates
201-02-203-00000-545000	Water	Maint/Repair Supplies	15,000.00	(5,000.00)	10,000.00	Spending less than anticipated
201-02-203-00000-553000	Water	Equipment	128,000.00	12,000.00	140,000.00	Purchase of dump truck
301-00-000-00000-434441	Sewer	Pre-Treatment Revenue	305,000.00	(100,000.00)	205,000.00	Less revenue than expected
301-00-000-00000-434620	Sewer	Gain on Sale of Assets	-	17,500.00	17,500.00	Sale of Bobcat Compact Excavator
301-00-000-00000-434630	Sewer	Connection Fees	50,000.00	37,000.00	87,000.00	New construction costs
301-00-000-00000-437110	Sewer	Misc Revenue	30,000.00	(27,000.00)	3,000.00	Less revenue than expected
301-03-301-00000-539050	Sewer	Contractual/Technological	1,200.00	7,500.00	8,700.00	Springbrook Software mtn invoice coded here
301-03-301-00000-539300	Sewer	Department Specific Technology	7,540.00	(7,540.00)	-	Springbrook Software mtn invoice coded to a different line
301-03-303-00000-547000	Sewer	Minor Equipment	20,000.00	(15,000.00)	5,000.00	Spending less than budgeted
301-03-303-00000-553000	Sewer	Equipment	728,000.00	13,970.00	741,970.00	Purchase of dump truck
301-03-303-00000-554000	Sewer	Lines Etc New/Repl	300,000.00	59,590.00	359,590.00	CIPP costs higher than expected
301-03-304-00000-549000	Sewer	Chemical Supplies	65,000.00	(10,000.00)	55,000.00	Less than anticipated
301-03-305-00000-523000	Sewer	Engineering / Consulting	40,000.00	(4,000.00)	36,000.00	Less than anticipated
050-00-000-00000-431312	Street Bond NHR	Non-Home Rule Sales Tax	1,960,000.00	215,000.00	2,175,000.00	Increased revenue
050-00-000-00000-436110	Street Bond NHR	Interest Income	20,000.00	80,000.00	100,000.00	Interest rates/balances higher software allocation
050-00-000-00000-437110	Street Bond NHR	Miscellaneous Revenue	-	13,500.00	13,500.00	Shared Use Path final payment reimb.
050-40-050-00000-550500	Street Bond NHR	Engineering For Capital	295,000.00	(155,000.00)	140,000.00	Less than anticipated
050-40-050-00000-551000	Street Bond NHR	Land	-	3,438.00	3,438.00	Aldi Access Rd ROW
050-40-050-00000-551010	Street Bond NHR	Right of Way	127,600.00	(127,600.00)	-	Did not purchase budgeted ROW's
050-40-050-00000-554010	Street Bond NHR	Road Rehab - 20% NHR Sales Tax	700,000.00	8,393.00	708,393.00	Increased project cost for street resurfacing
001-00-012-00000-431310	Police Department	Sales Tax	1,760,030.00	140,000.00	1,900,030.00	Increased Revenue
001-00-012-00000-431510	Police Department	State Income/Local Use Tax	988,510.00	(140,000.00)	848,510.00	Decreased Revenue- State changes
001-00-012-00000-432150	Police Department	License-Liquor Peddler Etc	20,000.00	23,111.00	43,111.00	Terminal Operator Fee is coded here as well
001-00-012-00000-432151	Police Department	Video Gaming Revenue	220,000.00	47,500.00	267,500.00	Increased Revenue
001-00-012-00000-432153	Police Department	Terminal Operator Fee	25,000.00	(25,000.00)	-	Coded to Liquor License line
001-00-012-00000-434210	Police Department	Misc Police	40,000.00	70,800.00	110,800.00	Insurance claims- hail damage and vehicle totaled
001-00-012-00000-434239	Police Department	DUI Fine Money	1,500.00	1,350.00	2,850.00	Increased revenue/activity
001-00-012-00000-435110	Police Department	Fines & Penalties Police	11,000.00	4,000.00	15,000.00	Increased revenue/activity
001-00-012-00000-438121	Police Department	From City Prop/Eq/Reserves	75,000.00	(75,000.00)	-	Anticipating no transfer needed
001-20-012-00000-511017	Police Department	Salaries-Crossing Guards	9,000.00	2,500.00	11,500.00	Increased cost
001-20-012-00000-524000	Police Department	Training And Travel	25,000.00	16,000.00	41,000.00	Personnel changes and SRO training
001-20-012-00000-538000	Police Department	Building Maintenance	22,500.00	(20,000.00)	2,500.00	Contractor agreed to fix the errors- no charge
001-20-012-00000-539200	Police Department	Technological Hardware	-	2,406.00	2,406.00	Replacement items due to link being down between MadCo and Highland
001-20-012-00000-544000	Police Department	Uniform & Safety Supplies	15,000.00	4,253.00	19,253.00	Personnel changes and Class A uniforms
001-20-012-00000-553000	Police Department	Equipment	98,000.00	87,672.00	185,672.00	LPR trailer, vehicle equipment replacement for squard car totaled, additional vehicle purchased
001-20-012-00000-555000	Police Department	Other Capital Improvements	-	35,431.00	35,431.00	Replacement AC units due to hail damage- reimb. Through Misc revenue
001-00-013-00000-431310	Building & Zoning	Sales Tax	164,250.00	13,000.00	177,250.00	Increased Revenue
001-00-013-00000-432170	Building & Zoning	Permits-Bldgs/Access Bldg	60,000.00	85,000.00	145,000.00	Increased permits for new projects, excessive amount of roof permits due to hail storm
001-00-013-00000-432171	Building & Zoning	Building Plan Review	-	14,117.00	14,117.00	Plan review fees for unanticipated projects
001-00-013-00000-434212	Building & Zoning	B&Z Misc. Plans Reviews	5,000.00	10,500.00	15,500.00	Increased reviews
001-00-013-00000-434213	Building & Zoning	B&Z-Electrical Inspect Fee	20,000.00	1,200.00	21,200.00	Increased electrical inspections
001-00-013-00000-434214	Building & Zoning	B&Z-Plumbing Inspect Fee	11,000.00	15,000.00	26,000.00	Increased plumbing inspections
001-00-013-00000-434218	Building & Zoning	B&Z-Occupancy Permits	1,750.00	4,000.00	5,750.00	Increased occupancy permits for residential
001-00-013-00000-438160	Building & Zoning	From City Property Reserves	50,000.00	(50,000.00)	-	Anticipating no transfer needed
001-20-013-00000-512000	Building & Zoning	Overtime	-	2,200.00	2,200.00	OT for weekend inspections due to roofs being replaced
001-20-013-00000-522000	Building & Zoning	Legal / Attorney Fees	75,000.00	5,000.00	80,000.00	Increased legal fee expenses for ongoing litigation
001-20-013-00000-539082	Building & Zoning	B&Z-Plumbing Inspectors	10,000.00	10,000.00	20,000.00	Increased fees due to inspections
001-20-013-00000-539084	Building & Zoning	B&Z-Demolition Expenses	25,000.00	(25,000.00)	-	No demolitions
001-20-013-00000-539100	Building & Zoning	Technological IT	8,000.00	(8,000.00)	-	No expenses
001-20-013-00000-553000	Building & Zoning	Equipment	13,000.00	39,120.00	52,120.00	New vehicle purchased
001-00-014-00000-434211	Fire Department	Misc Fire	20,000.00	26,015.00	46,015.00	Insurance claims for fire trucks involved in accidents
001-00-014-00000-438121	Fire Department	From City Prop/Eq/Reserves	144,000.00	200,000.00	344,000.00	Additional Amount for Pumper Truck purchase
001-20-014-00000-513000	Fire Department	Benefits - Health & Life	5,000.00	13,000.00	18,000.00	Increased insurance benefit cost
001-20-014-00000-539000	Fire Department	Other Contractual Services	15,000.00	10,000.00	25,000.00	Increased costs/install radios
001-20-014-00000-553000	Fire Department	Equipment	242,912.00	210,000.00	452,912.00	New Mini Pumper Truck
001-20-014-00000-561000	Fire Department	Principal Payments	-	31,916.29	31,916.29	Loan Payment
001-20-014-00000-562000	Fire Department	Interest Expense	-	20,979.71	20,979.71	Loan Payment
401-00-000-00000-434910	Ambulance	Charges For Ambulance Serv	800,000.00	(200,000.00)	600,000.00	Less Revenue than anticipated
401-00-000-00000-434913	Ambulance	HSHS STJH Transfers Rev	-	42,000.00	42,000.00	New STJH contract for transfers
401-20-401-00000-539025	Ambulance	Overpayments	3,000.00	5,125.00	8,125.00	Medicare/Medicaid
401-20-401-00000-539200	Ambulance	Technological Hardware	6,750.00	(6,750.00)	-	Not needed
401-20-401-00000-543000	Ambulance	Operating Supplies	12,500.00	3,500.00	16,000.00	Increased costs
401-20-401-00000-547000	Ambulance	Minor Equipment	10,000.00	(9,000.00)	1,000.00	Less expense than anticipated
401-20-401-00000-553000	Ambulance	Equipment	159,000.00	71,000.00	230,000.00	Purchase of ambulance/stretchers
401-20-401-00000-573048	Ambulance	Trans To City Prop/Eq/Reserves	14,000.00	(14,000.00)	-	Not anticipating a transfer to reserves for the year

ORDINANCE NO. _____

AN ORDINANCE ADOPTING THE FINANCIAL BUDGET OF THE CITY OF HIGHLAND, ILLINOIS FOR THE FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027 AND AUTHORIZING THE EXPENDITURES THEREIN CONTAINED

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

SECTION 1. That the proposed budget of the City of Highland, Illinois, has been carefully considered, discussed at previous meetings and given public hearings, where it was shown that the anticipated revenue from all sources is reasonably expected to be $64,286,596 total amount available, including previous balance, anticipated at $97,541,667 wherein the planned expenditures are set at a total of $64,477,943 for all departments, said budget is hereby adopted by the City Council of the City of Highland, Illinois.

SECTION 2. That the funds and revenues of the City of Highland, Illinois, for the fiscal year May 1, 2026 to April 30, 2027, both inclusive, are hereby allocated and appropriated in the amount of $64,477,943 as set forth in the adopted budget to maintain and operate the City Government at its various functions and services in said City, as authorized by the laws of the State of Illinois and the Ordinances of the City of Highland, Illinois.

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

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

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

SECTION 6. That this Ordinance shall be known as Ordinance No. _____ and shall be in full force and effect the 1st day of May 2026.

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 _____, 2026, 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

Prepared by and return to:
Barbara Bellm, City Clerk
City of Highland
PO Box 218
Highland, IL 62249

CLERK CERTIFICATE

STATE OF ILLINOIS)
) SS
COUNTY OF MADISON)

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

Said Ordinance was adopted by the City Council of the City of Highland on the 20th day of April, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said City, this 21st day of April, 2026.

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

(Seal)

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE) OF THE CITY OF HIGHLAND, ILLINOIS TO FINANCE CERTAIN STREET PROJECTS

WHEREAS, the City of Highland, Illinois (the "City") is a duly organized and existing non-home rule unit of government and municipality of the State of Illinois and is now operating under the provisions of the Illinois Municipal Code, as amended (the "Code"); and

WHEREAS, the City Council of the City (the "City Council") has determined that it is advisable, necessary and in the best interests of the City to construct and improve certain streets, including sidewalks, curbs, gutters and related facilities (the "Project"), all in accordance with the preliminary plans and estimates on file in the office of the City Clerk, and there are insufficient funds on hand and lawfully available to pay such costs; and

WHEREAS, the estimated cost of the Project, including capitalized interest, underwriter's discount, and all other costs of issuance related to the issuance of bonds, does not exceed $2,000,000; and

WHEREAS, the City is authorized under the provisions of the Code and the Local Government Debt Reform Act, as amended (collectively, the "Act") to incur indebtedness and issue and sell its General Obligation Bonds (Alternate Revenue Source) in an aggregate principal amount not to exceed $2,000,000 (the "Bonds") to finance the costs of the Project; and

WHEREAS, Gilmore and Bell, P.C. has been assisting City with the facilitation of the General Obligations Bonds through UMB Bank, N.A.; and

WHEREAS, Gilmore and Bell, P.C. as bond counsel has provided documents regarding the facilitation of the General Obligation Bonds *See* Documents attached hereto as **Exhibit B**; and

WHEREAS, the revenue source or sources that will be pledged to the payment of the Bonds are (a) proceeds received by the City from time to time from the issuance of its general obligation bonds to the fullest extent permitted by law, including Section 8-5-16 of the Code, and (b) such other funds of the City as may be lawfully available and annually appropriated for such payment (collectively, the "Pledged Revenues"); and

WHEREAS, if the Pledged Revenues are insufficient to pay the principal and interest when due on the Bonds, ad valorem property taxes levied upon all taxable property in the City without limitation as to rate or amount will be authorized to be extended and collected to pay the principal of and interest on the Bonds;

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

Section 1. Incorporation of Recitals. The City Council hereby finds that the recitals to this Ordinance are true, complete and correct and hereby incorporates them in to this Ordinance.

Section 2. Determination to Issue Bonds. It is necessary and in the best interests of the City to undertake the Project in accordance with the preliminary plans and estimates described above and the Bonds are hereby authorized to be issued for such purpose and sold from time to time in an aggregate principal amount not to exceed $2,000,000.

Section 3. Publication. This Ordinance, together with a notice in substantially the form attached hereto as **Exhibit A**, shall be published in a newspaper of general circulation in the City, and if no petition asking that the issuance of the Bonds be submitted to referendum, signed by the greater of (1) 7.5% of the registered voters in the City, or (2) 200 of those registered voters or 15% of those registered voters, whichever is less, is filed with the City Clerk within thirty (30) days after the date of the publication of this Ordinance and said notice, then the Bonds shall be authorized to be issued.

Section 4. Additional Ordinances. If no petition meeting the requirements of applicable law is filed during the petition period referred to above, then the City Council may adopt additional ordinances or proceedings supplementing or amending this Ordinance providing for the issuance and sale of the Bonds and prescribing all the details of the Bonds, so long as the maximum amount of the Bonds as set forth in this Ordinance is not exceeded and there is no material change in the Project or the purposes described herein. Such additional ordinances or proceedings shall in all instances become effective immediately without publication or posting or any further act or requirement. This Ordinance, together with such additional ordinances or proceedings, shall constitute complete authority for the issuance of the Bonds under applicable law.

Section 5. Reimbursement. The City expects to make capital expenditures after the date of this Ordinance in connection with the Project and the City intends to reimburse itself for such expenditures with the proceeds of the Bonds. The maximum principal amount of Bonds expected to be issued for the Project is $2,000,000.

Section 6. Severability. If any section, paragraph, clause or provision of this Ordinance shall be held invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

Section 7. Repealer. All ordinances, resolutions or orders, or parts thereof, in conflict with the provisions of this Ordinance are to the extent of such conflict hereby repealed.

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois and deposited and filed in the office of the City Clerk on the _____ day of _____, 2026, the vote being taken by ayes and noes and entered upon 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

EXHIBIT A

FORM OF NOTICE

NOTICE OF INTENT TO ISSUE BONDS
AND RIGHT TO FILE PETITION

Notice is hereby given that pursuant to an ordinance (the "Ordinance") adopted by the City Council of the City of Highland, Illinois (the "City"), on the 20th day of April, 2026, the City intends to issue its General Obligation Bonds (Alternate Revenue Source) in an aggregate principal amount not to exceed $2,000,000 (the "Bonds") for the purpose of providing funds to construct and improve certain streets, including sidewalks, curbs, gutters and related facilities (the "Project"). The revenue sources that will be pledged to the payment of the principal of and interest on the Bonds will be (a) proceeds received by the City from time to time from the issuance of its general obligation bonds to the fullest extent permitted by law, including Section 8-5-16 of the Code, and (b) such other funds of the City as may be lawfully available and annually appropriated for such payment (collectively, the "Pledged Revenues"). The City will also levy ad valorem property taxes upon all taxable property in the City without limitation as to rate or amount to pay the principal of and interest on the Bonds. A complete copy of the Ordinance follows this notice.

Notice is hereby further given that a petition signed by 544 or more electors of the City (said number of electors being equal to the greater of (1) 7.5% of the registered voters in the City, or (2) 200 of those registered voters or 15% of those registered voters, whichever is less) may be submitted to the City Clerk within 30 days after the date of publication of this notice and the Ordinance asking that the question of the issuance of the Bonds be submitted to referendum. If such petition is filed with the City Clerk within thirty (30) days of the publication of this notice and the Ordinance, the question of the issuance of the Bonds shall be submitted to the electors of the City at the primary election to be held on March 17, 2026, if such question can be and is presented at such election, and otherwise at the next election at which such question could be presented under the general election laws. The Circuit Court may declare that an emergency referendum should be held prior to said election date pursuant to the provisions of Section 2A-1.4 of the Election Code of the State of Illinois, as amended. If no such petition is filed with the City Clerk within said 30-day period, the Bonds shall be authorized to be issued.

By order of the City Council of the City of Highland, Illinois.

Dated this 20th day of April, 2026.

/s/_____
Barbara Bellm
City Clerk
City of Highland, Illinois

STATE OF ILLINOIS)
) SS.
COUNTY OF MADISON)

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Highland, Illinois, and as such officer I am the keeper of the records and files of the City Council of said City.

I do further certify that the foregoing constitutes a full, true and complete copy of an ordinance adopted by the City Council of the City at a meeting held on April 20, 2026 entitled:

ORDINANCE AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE) OF THE CITY OF HIGHLAND, ILLINOIS TO FINANCE CERTAIN STREET PROJECTS

I do further certify that the deliberations of the City Council of said City on the adoption of said Ordinance were taken openly; that the vote on the adoption of said Ordinance was taken openly; that said meeting was held at a specified time and place convenient to the public; that notice of said meeting was duly given to all news media requesting such notice; that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the City Council of said City at least 48 hours in advance of the holding of said meeting on a day other than a Saturday, a Sunday or a legal holiday for municipalities in the State of Illinois; that said agenda contained a specific reference to said Ordinance; and that said meeting was called and held in strict accordance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Illinois Municipal Code, as amended, and that said City Council has complied with all of the applicable provisions of said Act, said Code and its procedural rules in the adoption of said Ordinance.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the seal of said City, this ____ day of _____, 2026.

_____
City Clerk, City of Highland, Illinois

(SEAL)

GILMORE & BELL, P.C.
DRAFT – APRIL 8, 2026
FOR DISCUSSION PURPOSES ONLY

ORDINANCE NO. _____

OF THE

CITY OF HIGHLAND, ILLINOIS

PASSED

APRIL 20, 2026

_____

$2,000,000
GENERAL OBLIGATION BONDS
(ALTERNATE REVENUE SOURCE)
SERIES 2026

ORDINANCE

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ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING AND DIRECTING THE ISSUANCE, SALE AND DELIVERY OF GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE), SERIES 2026, OF THE CITY; PRESCRIBING THE FORM AND DETAILS OF THE BONDS; PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL TAX FOR THE PURPOSE OF PAYING THE PRINCIPAL OF AND INTEREST ON THE BONDS AS THEY BECOME DUE; AND AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH.

WHEREAS, the City of Highland, Illinois (the "City") is a duly organized and existing municipality of the State of Illinois and is operating under the provisions of the Constitution and laws of the State of Illinois, including the Illinois Municipal Code, as amended; and

WHEREAS, the City Council has determined that it is advisable, necessary and in the best interests of the City, in order to promote and protect the public health, welfare, safety and convenience of the residents of the City, to construct and improve certain streets, including sidewalks, curbs, gutters and related facilities (collectively, the "Project"); and

WHEREAS, the estimated cost of the Project includes engineering, legal, financial, bond discount, printing and publication costs and other expenses, and there are insufficient funds on hand and lawfully available to pay such cost; and

WHEREAS, it is necessary and for the best interests of the City that the Project be undertaken and, in order to raise the funds required for such purpose, it will be necessary for the City to borrow $2,000,000 and in evidence thereof to issue alternate bonds in the aggregate principal amount of $2,000,000, all in accordance with the Local Government Debt Reform Act of the State of Illinois, as amended (the "Act"); and

WHEREAS, the City Council, on the 6th day of October, 2025, adopted Ordinance No. 3403 (the "Authorizing Ordinance"), authorizing the issuance of certain alternate bonds, being general obligation bonds payable from a revenue source as provided by the Act (the "Alternate Bonds"), in an amount not to exceed $2,000,000 for the Project; and

WHEREAS, on the 19th day of October, 2025, the Authorizing Ordinance, which included therein a notice in the statutory form, was published in the *Belleville News-Democrat*, and an affidavit evidencing the publication of the Authorizing Ordinance and said notice have heretofore been presented to the City Council and made a part of the permanent records of the City; and

WHEREAS, more than thirty (30) days have expired from the date of publication of the Authorizing Ordinance and said notice, and no petition with the requisite number of valid signatures thereon was filed with the City Clerk requesting that the question of the issuance of the Alternate Bonds for the Project be submitted to referendum; and

WHEREAS, the Project constitutes lawful corporate purposes within the meaning of the Act; and

WHEREAS, the City Council has been authorized to issue the Alternate Bonds in the amount not to exceed $2,000,000 in accordance with the provisions of the Act and the Authorizing Ordinance; none of such bonds have heretofore been issued; and the City Council hereby determines that it is necessary and advisable to authorize the issuance of such authorized amount; and

WHEREAS, the Alternate Bonds to be issued will be payable from the Pledged Revenues and the Pledged Taxes, both as hereinafter defined; and

WHEREAS, the City Council hereby determines that the Pledged Revenues will be sufficient to provide or pay in each year to final maturity of the Alternate Bonds, an amount not less than 1.25 times debt service of the Alternate Bonds now proposed to be issued; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, the Mayor executed an Order calling a public hearing (the "Hearing") for the 6th day of April, 2026, concerning the intent of the City Council to sell not to exceed $2,000,000 principal amount of Alternate Bonds to fund the Project; and

WHEREAS, notice of the Hearing was given by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the Hearing in the *Times-Tribune*, the same being a newspaper having general circulation in the City; and

WHEREAS, the Hearing was held on the 6th day of April, 2026, and at the Hearing, the City Council explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the Hearing was finally adjourned on the 6th day of April, 2026, and not less than seven (7) days have passed since the final adjournment of the Hearing.

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

ARTICLE I

DEFINITIONS

Section 101. Definitions of Words and Terms. In addition to words and terms defined elsewhere herein, the following words and terms as used in this Ordinance shall have the following meanings:

"Act" means the Local Government Debt Reform Act of the State of Illinois, as supplemented and amended.

"Additional Bonds" means any alternate bonds issued in the future in accordance with the provisions of the Act on a parity with and sharing ratably and equally in the Pledged Revenues with the Bonds.

"Bond Counsel" means Gilmore & Bell, P.C., Edwardsville, Illinois, or other attorneys or firm of attorneys with a nationally recognized standing in the field of municipal bond financing selected by the City.

"Bond Payment Date" means any date on which principal of or interest on any Bond is payable.

"Bond Purchase Agreement" means the Bond Purchase Agreement between the City and the Purchaser, in substantially the form attached hereto as **Exhibit E**.

"Bond Register" means the books for the registration, transfer and exchange of Bonds kept at the office of the Paying Agent.

"Bond Year" means the twelve-calendar-month period commencing on January 2 of each year and ending on the following January 1.

"Bonds" means the General Obligation Bonds (Alternate Revenue Source), Series 2026, authorized and issued by the City pursuant to this Ordinance.

"Business Day" means a day other than a Saturday, Sunday or holiday on which the Paying Agent is scheduled in the normal course of its operations to be open to the public for conduct of its banking operations.

"City" means the City of Highland, Illinois, and any successors or assigns.

"Code" means the Internal Revenue Code of 1986, as amended.

"Construction Fund" means the fund by that name created by **Section 501** hereof.

"Continuing Disclosure Undertaking" means the Continuing Disclosure Undertaking executed by the City, in substantially the form attached hereto as **Exhibit C**.

"Debt Service Fund" means the fund by that name referred to in **Section 501** hereof.

"Defaulted Interest" means interest on any Bond which is payable but not paid on any Interest Payment Date.

"Defeasance Obligations" means any of the following obligations, if and to the extent the same are at the time legal for investment of the City's funds:

(a) United States Government Obligations that are not subject to redemption in advance of their maturity dates; or

(b) obligations of any state or political subdivision of any state, the interest on which is excluded from gross income for federal income tax purposes and which meet the following conditions:

(1) the obligations are (i) not subject to redemption prior to maturity or (ii) the trustee for such obligations has been given irrevocable instructions concerning their calling and redemption and the issuer of such obligations has covenanted not to redeem such obligations other than as set forth in such instructions;

(2) the obligations are secured by cash or United States Government Obligations that may be applied only to principal of, premium, if any, and interest payments on such obligations;

(3) such cash and the principal of and interest on such United States Government Obligations serving as security for the obligations (plus any cash in an escrow fund) are sufficient to meet the liabilities of the obligations;

(4) such cash and United States Government Obligations serving as security for the obligations are held in an escrow fund by an escrow agent or a trustee irrevocably in trust;

(5) such cash and United States Government Obligations serving as security for the obligations are not available to satisfy any other claims, including those against the trustee or escrow agent; and

(6) the obligations are rated in the same rating category or higher as United States Government Obligations by Moody's Investors Service, Inc. or S&P Global Ratings.

"Federal Tax Certificate" means the Federal Tax Certificate, in substantially the form attached hereto as **Exhibit D**, as the same may be amended or supplemented in accordance with the provisions thereof.

"Interest Payment Date" means the Stated Maturity of an installment of interest on any Bond.

"Maturity" when used with respect to any Bond means the date on which the principal of such Bond becomes due and payable as therein and herein provided, whether at the Stated Maturity thereof or call for redemption or otherwise.

"Ordinance" means this Ordinance adopted by the governing body of the City, authorizing the issuance of the Bonds, as amended from time to time.

"Outstanding" means, when used with reference to Bonds, as of any particular date of determination, all Bonds theretofore authenticated and delivered hereunder, except the following:

(a) Bonds theretofore cancelled by the Paying Agent or delivered to the Paying Agent for cancellation;

(b) Bonds deemed to be paid in accordance with the provisions of **Section 701** hereof; and

(c) Bonds in exchange for or in lieu of which other Bonds have been authenticated and delivered hereunder.

"Paying Agent" means UMB Bank, N.A., which has a corporate trust office located in St. Louis, Missouri, and any successors or assigns.

"Person" means any natural person, corporation, limited liability company, partnership, joint venture, association, firm, joint-stock company, trust, unincorporated organization, or government or any agency or political subdivision thereof or other public body.

"Pledged Moneys" means Pledged Revenues and Pledged Taxes.

"Pledged Revenues" means (a) proceeds received by the City from time to time from the issuance of its general obligation bonds to the fullest extent permitted by law, including Section 8-5-16 of the Illinois Municipal Code, as amended, and (b) such other funds of the City as may be lawfully available and annually appropriated for such payment.

"Pledged Revenues Account" means the Pledged Revenues Account established in the Debt Service Fund pursuant to **Section 501** of this Ordinance.

"Pledged Taxes" means the ad valorem property taxes levied upon all of the taxable property in the City without limitation as to rate or amount and pledged by the City as security for the Bonds.

"Pledged Taxes Account" means the Pledged Taxes Account established in the Debt Service Fund pursuant to **Section 501** of this Ordinance.

"Project" means the construction and improvement of certain streets, including sidewalks, curbs, gutters and related facilities.

"Purchaser" means UMB Bank, N.A., Kansas City, Missouri, the original purchaser of the Bonds.

"Record Date" for the interest payable on any Interest Payment Date means the 15th day (whether or not a Business Day) of the calendar month next preceding such Interest Payment Date.

"Redemption Date" when used with respect to any Bond to be redeemed means the date fixed for the redemption of such Bond pursuant to the terms of this Ordinance.

"Redemption Price" when used with respect to any Bond to be redeemed means the price at which such Bond is to be redeemed pursuant to the terms of this Ordinance, which price is to be stated as a percentage of the principal amount of those Bonds to be redeemed.

"Registered Owner" when used with respect to any Bond means the Person in whose name such Bond is registered on the Bond Register.

"Special Record Date" means the date prior to the payment date of Defaulted Interest fixed by the Paying Agent pursuant to **Section 204** hereof.

"Stated Maturity" when used with respect to any Bond or any installment of interest thereon means the date specified in such Bond and this Ordinance as the fixed date on which the principal of such Bond or such installment of interest is due and payable.

"United States Government Obligations" means bonds, notes, certificates of indebtedness, treasury bills or other securities constituting direct obligations of, or obligations the principal of and interest on which are fully and unconditionally guaranteed as to full and timely payment by, the United States of America, including evidences of a direct ownership interest in future interest or principal payments on obligations issued or guaranteed by the United States of America (including the interest component of obligations of the Resolution Funding Corporation), or securities which represent an undivided interest in such obligations, which obligations are rated in the same rating category or higher as the United States of America by a nationally recognized rating service and such obligations are held in a custodial account for the benefit of the City.

ARTICLE II

AUTHORIZATION OF BONDS

Section 201. Authorization of Bonds. There shall be issued and hereby are authorized and directed to be issued the General Obligation Bonds (Alternate Revenue Source), Series 2026 in the original principal amount of $2,000,000, which are being issued for the purpose of paying the costs of the Project and the costs of issuance of the Bonds.

Section 202. Description of Bonds.

(a) The Bonds shall consist of fully-registered bonds, numbered from 1 upward in order of issuance, in denominations of $5,000 or any integral multiple thereof. The Bonds shall be substantially in the form set forth in **Exhibit A** attached hereto, and shall be subject to registration, transfer and exchange as provided in **Section 205** hereof.

(b) All of the Bonds shall be dated the date of original issuance and delivery thereof, shall become due in the amounts on the Stated Maturities, subject to redemption and payment prior to their Stated Maturities as provided in **Article III** hereof, and shall bear interest at the rates per annum as follows:

SERIAL BONDS

Stated Maturity (January 1)	Principal Amount	Annual Rate of Interest
2033	$	%
2034		
2035		
2036		
2037		
2038		
2039		
2040		
2041		
2042		
2043		
2044		
2045		
2046		

(c) The Bonds shall bear interest at the above-specified rates (computed on the basis of a 360-day year of twelve 30-day months) from the date thereof or from the most recent Interest Payment Date to which interest has been paid or duly provided for, payable semiannually on January 1 and July 1 in each year, beginning on January 1, 2027.

Section 203. Designation of Paying Agent.

(a) UMB Bank, N.A., a national banking association with a corporate trust office located in St. Louis, Missouri, is hereby designated as the City's paying agent for the payment of principal of and interest on the Bonds and bond registrar with respect to the registration, transfer and exchange of Bonds.

(b) The City will at all times maintain a Paying Agent meeting the qualifications herein described for the performance of the duties hereunder. The City reserves the right to appoint a successor Paying Agent by (1) filing with the Paying Agent then performing such function a certified copy of the proceedings giving notice of the termination of such Paying Agent and appointing a successor, and (2) causing notice of the appointment of the successor Paying Agent to be given by first class mail to each Registered Owner. The Paying Agent may resign upon giving written notice by first class mail to the City and the Registered Owners not less than 60 days prior to the date such resignation is to take effect. No resignation or removal of the Paying Agent shall become effective until a successor has been appointed and has accepted the duties of Paying Agent.

(c) Every Paying Agent appointed hereunder shall at all times be a commercial banking association or corporation or trust company organized and doing business under the laws of the United States of America or of the State of Illinois, and subject to supervision or examination by federal or state regulatory authority.

(d) The Paying Agent shall be paid its fees and expenses for its services in connection with the Bonds.

Section 204. Method and Place of Payment of Bonds.

(a) The principal or Redemption Price of and interest on the Bonds shall be payable in any coin or currency of the United States of America that, on the respective dates of payment thereof, is legal tender for the payment of public and private debts.

(b) The principal or Redemption Price of each Bond shall be paid at Maturity by check, electronic transfer or draft to the Person in whose name such Bond is registered on the Bond Register at the Maturity thereof, upon presentation and surrender of such Bond at the principal payment office designated by the Paying Agent.

(c) The interest payable on each Bond on any Interest Payment Date shall be paid to the Registered Owner of such Bond as shown on the Bond Register at the close of business on the Record Date for such interest by (1) check or draft mailed by the Paying Agent to the address of such Registered Owner shown on the Bond Register or such other address furnished to the Paying Agent in writing by such Registered Owner or (2) electronic transfer to such Registered Owner upon written notice given to the Paying Agent not less than 15 days prior to the Record Date for such interest and signed by such Registered Owner, containing the electronic transfer instructions including the bank, the bank's ABA routing number and account number to which such Registered Owner wishes to have such transfer directed.

(d) Any payment of principal, Redemption Price, or interest on the Bonds that becomes due on a day which is not a Business Day shall be made on the next succeeding Business Day without additional interest accruing after the stated due date.

(e) Notwithstanding the foregoing provisions of this Section, any Defaulted Interest with respect to any Bond shall cease to be payable to the Registered Owner of such Bond on the relevant Record Date and shall be payable to the Registered Owner in whose name such Bond is registered at the close of business on the Special Record Date for the payment of such Defaulted Interest, which Special Record Date shall be fixed as hereinafter specified in this paragraph. The City shall notify the Paying Agent in writing of the amount of Defaulted Interest proposed to be paid on each Bond and the date of the proposed payment (which date shall be at least 30 days after receipt of such notice by the Paying Agent

unless the City and the Paying Agent agree to a shorter time period) and shall deposit with the Paying Agent at the time of such notice an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest or shall make arrangements satisfactory to the Paying Agent for such deposit prior to the date of the proposed payment. Following receipt of such funds the Paying Agent shall fix a Special Record Date for the payment of such Defaulted Interest which shall be not more than 15 nor less than 10 days prior to the date of the proposed payment, unless the City and the Paying Agent agree to a shorter time period. The Paying Agent shall promptly notify the City of such Special Record Date and, in the name and at the expense of the City, shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, by first class mail, postage prepaid, to each Registered Owner of a Bond entitled to such notice at the address of such Registered Owner as it appears on the Bond Register not less than 10 days prior to such Special Record Date.

(f) The Paying Agent shall keep a record of payment of principal and Redemption Price of and interest on all Bonds, and shall, at the written request of the City, forward a copy or summary of such records to the City.

Section 205. Registration, Transfer and Exchange of Bonds.

(a) The City covenants that, as long as any of the Bonds remain Outstanding, it will cause the Bond Register to be kept at the principal corporate trust office of the Paying Agent or such other office designated by the Paying Agent. Each Bond when issued shall be registered in the name of the owner thereof on the Bond Register.

(b) Bonds may be transferred and exchanged only on the Bond Register as provided in this Section. Upon surrender of any Bond at the principal corporate trust office of the Paying Agent or such other office designated by the Paying Agent, the Paying Agent shall transfer or exchange such Bond for a new Bond or Bonds in any authorized denomination of the same Stated Maturity and in the same aggregate principal amount as the Bond that was presented for transfer or exchange. Bonds presented for transfer or exchange shall be accompanied by a written instrument or instruments of transfer or authorization for exchange, in a form and with guarantee of signature satisfactory to the Paying Agent, duly executed by the Registered Owner thereof or by the Registered Owner's duly authorized agent.

(c) In all cases in which the privilege of transferring or exchanging Bonds is exercised, the Paying Agent shall authenticate and deliver Bonds in accordance with the provisions of this Ordinance. The City shall pay the fees and expenses of the Paying Agent for the registration, transfer and exchange of Bonds provided for by this Ordinance and the cost of printing a reasonable supply of registered bond blanks. Any additional costs or fees that might be incurred in the secondary market, other than fees of the Paying Agent, are the responsibility of the Registered Owners of the Bonds. If any Registered Owner fails to provide a correct taxpayer identification number to the Paying Agent, the Paying Agent may make a charge against such Registered Owner sufficient to pay any governmental charge required to be paid as a result of such failure. In compliance with Section 3406 of the Code, such amount may be deducted by the Paying Agent from amounts otherwise payable to such Registered Owner hereunder or under the Bonds.

(d) The City and the Paying Agent shall not be required (1) to register the transfer or exchange of any Bond that has been called for redemption after notice of such redemption has been mailed by the Paying Agent pursuant to **Section 303** hereof and during the period of 15 days next preceding the date of mailing of such notice of redemption, or (2) to register the transfer or exchange of any Bond during a period beginning at the opening of business on the day after receiving written notice from the City of its intent to pay Defaulted Interest and ending at the close of business on the date fixed for the payment of Defaulted Interest pursuant to **Section 204** hereof.

(e) The City and the Paying Agent may deem and treat the Person in whose name any Bond is registered on the Bond Register as the absolute owner of such Bond, whether such Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal or Redemption Price of and interest on said Bond and for all other purposes. All payments so made to any such Registered Owner or upon the Registered Owner's order shall be valid and effective to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid, and neither the City nor the Paying Agent shall be affected by any notice to the contrary.

(f) At reasonable times and under reasonable regulations established by the Paying Agent, the Bond Register may be inspected and copied by the Registered Owners of 10% or more in principal amount of the Bonds then Outstanding or any designated representative of such Registered Owners. The authority of any designated representative of such Registered Owners must be evidenced to the satisfaction of the Paying Agent.

Section 206. Execution, Registration, Authentication and Delivery of Bonds.

(a) Each of the Bonds, including any Bonds issued in exchange or as substitutions for the Bonds initially delivered, shall be signed by the manual or facsimile signature of the Mayor and attested by the manual or facsimile signature of the City Clerk and shall have the official seal of the City affixed or imprinted thereon. In case any officer whose signature appears on any Bond ceases to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, as if such person had remained in office until delivery. Any Bond may be signed by such persons who at the actual time of the execution of such Bond are the proper officers to sign such Bond although at the date of such Bond such persons may not have been such officers.

(b) The Mayor and City Clerk are hereby authorized and directed to prepare and execute the Bonds in the manner herein specified and, when duly executed and registered, to deliver the Bonds to the Paying Agent for authentication.

(c) The Bonds shall have endorsed thereon a certificate of authentication substantially in the form set forth in **Exhibit A** attached hereto, which shall be manually executed by an authorized signatory of the Paying Agent, but it shall not be necessary that the same signatory sign the certificate of authentication on all of the Bonds that may be issued hereunder at any one time. No Bond shall be entitled to any security or benefit under this Ordinance or be valid or obligatory for any purpose unless and until such certificate of authentication has been duly executed by the Paying Agent. Such executed certificate of authentication upon any Bond shall be conclusive evidence that such Bond has been duly authenticated and delivered under this Ordinance. Upon authentication, the Paying Agent shall deliver the Bonds to or upon the order of the Purchaser, or shall hold the Bonds as "FAST Agent" for the benefit of the Beneficial Owners (as hereinafter defined), upon payment to the City of the purchase price of the Bonds.

Section 207. Mutilated, Destroyed, Lost and Stolen Bonds.

(a) If (1) any mutilated Bond is surrendered to the Paying Agent or the Paying Agent receives evidence to its satisfaction of the destruction, loss or theft of any Bond, and (2) there is delivered to the Paying Agent such security or indemnity as may be required by the Paying Agent to save each of the City and the Paying Agent harmless, then, in the absence of notice to the Paying Agent that such Bond has been acquired by a bona fide purchaser, the City shall execute and, the Paying Agent shall authenticate and deliver, in exchange for or in lieu of any such mutilated, destroyed, lost or stolen Bond, a new Bond of the same Stated Maturity and of like tenor and principal amount.

(b) If any such mutilated, destroyed, lost or stolen Bond has become or is about to become due and payable, the City may, in its discretion, direct the Paying Agent to pay such Bond instead of delivering a new Bond.

(c) Upon the issuance of any new Bond under this Section, the City or the Paying Agent may require the payment by the Registered Owner of a sum sufficient to cover any tax or other governmental charge that may be imposed in relation thereto and any other expenses (including the fees and expenses of the Paying Agent) connected therewith.

(d) Every new Bond issued pursuant to this Section shall constitute a replacement of the City's prior obligation, and shall be entitled to all the benefits of this Ordinance equally and ratably with all other Outstanding Bonds.

Section 208. Cancellation and Destruction of Bonds Upon Payment. All Bonds that have been paid or redeemed or that otherwise have been surrendered to the Paying Agent, either at or before Maturity, shall be cancelled by the Paying Agent immediately upon the payment, redemption and surrender thereof to the Paying Agent and subsequently destroyed in accordance with the customary practices of the Paying Agent. The Paying Agent shall execute a certificate in duplicate describing the Bonds so cancelled and shall file an executed counterpart of such certificate with the City.

Section 209. Preliminary and Final Official Statement.

(a) The Preliminary Official Statement, in the form attached hereto as **Exhibit B**, is hereby ratified and approved, and the final Official Statement is hereby authorized and approved by supplementing, amending and completing the Preliminary Official Statement, with such changes and additions thereto as are necessary to conform to and describe the transaction. Each of the Mayor and City Manager is hereby authorized to execute the final Official Statement as so supplemented, amended and completed, and the use and public distribution of the final Official Statement by the Purchaser in connection with the reoffering of the Bonds is hereby authorized. The proper officials of the City are hereby authorized to execute and deliver a certificate pertaining to such Official Statement as prescribed therein, dated as of the date of payment for and delivery of the Bonds.

(b) For the purpose of enabling the Purchaser to comply with the requirements of Rule 15c2-12(b)(1) of the Securities and Exchange Commission, the City hereby deems the information regarding the City contained in the Preliminary Official Statement to be "final" as of its date, except for the omission of such information as is permitted by Rule 15c2-12(b)(1), and the appropriate officers of the City are hereby authorized, if requested, to provide the Purchaser a letter or certification to such effect and to take such other actions or execute such other documents as such officers in their reasonable judgment deem necessary to enable the Purchaser to comply with the requirement of such Rule.

(c) The City agrees to provide to the Purchaser within seven business days of the date of the sale of Bonds sufficient copies of the final Official Statement to enable the Purchaser to comply with the requirements of Rule 15c2-12(b)(4) of the Securities and Exchange Commission and with the requirements of Rule G-32 of the Municipal Securities Rulemaking Board.

Section 210. Sale of Bonds. Each the Mayor and City Manager is hereby authorized to enter into the Bond Purchase Agreement, under which the City agrees to sell the Bonds to the Purchaser at a purchase price of $_____ (representing the original principal amount of the Bonds, plus a net original issue premium of $_____ and less an underwriting discount of $_____), plus accrued interest, if any, to the date of delivery, upon the terms and conditions set forth therein and with such

changes therein as shall be approved by the Mayor or City Manager, such officer's signature thereon being conclusive evidence of his or her approval thereof. The City hereby acknowledges receipt of a good faith deposit from the Purchaser of $_____ which shall be applied to the purchase price, leaving a purchase price balance of $_____.

Section 211. Securities Depository.

(a) For purposes of this **Section 211**, the following terms shall have the following meanings:

"Beneficial Owner" means, whenever used with respect to a Bond, the Person in whose name such Bond is recorded as the beneficial owner of such Bond by a Participant on the records of such Participant, or such Person's subrogee.

"Cede & Co." means Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Bonds.

"DTC" means The Depository Trust Company of New York, New York.

"Participant" means any broker-dealer, bank or other financial institution for which DTC holds Bonds as securities depository.

"Representation Letter" means the representation letters from the City and the Paying Agent to DTC with respect to the Bonds.

(b) The Bonds shall be initially issued as one single authenticated fully registered bond for each Stated Maturity. Upon initial issuance, the ownership of such Bonds shall be registered in the Bond Register kept by the Paying Agent in the name of Cede & Co., as nominee of DTC. The Paying Agent and the City may treat DTC (or its nominee) as the sole and exclusive owner of the Bonds registered in its name for the purposes of payment of the principal or Redemption Price of and interest on the Bonds, selecting the Bonds or portions thereof to be redeemed, giving any notice permitted or required to be given to Registered Owners of Bonds under this Ordinance, registering the transfer of Bonds, and for all other purposes whatsoever; and neither the Paying Agent nor the City shall be affected by any notice to the contrary. Neither the Paying Agent nor the City shall have any responsibility or obligation to any Participant, any Person claiming a beneficial ownership interest in the Bonds under or through DTC or any Participant, or any other Person which is not shown on the Bond Register kept by the Paying Agent as being a Registered Owner of any Bonds, with respect to the accuracy of any records maintained by DTC or any Participant, with respect to the payment by DTC or any Participant of any amount with respect to the principal or Redemption Price of and interest on the Bonds, with respect to any notice which is permitted or required to be given to the Registered Owners of Bonds under this Ordinance, with respect to the selection by DTC or any Participant of any Person to receive payment in the event of a partial redemption of the Bonds, or with respect to any consent given or other action taken by DTC as Registered Owner of the Bonds. The Paying Agent shall pay all principal or Redemption Price of and interest on the Bonds only to Cede & Co. in accordance with the Representation Letter, and all such payments shall be valid and effective to fully satisfy and discharge the City's obligations with respect to the principal or Redemption Price of and interest on the Bonds to the extent of the sum or sums so paid. No Person other than DTC (or the Paying Agent as "FAST Agent") shall receive an authenticated Bond for each separate stated maturity evidencing the obligation of the City to make payments of principal and interest. Upon delivery by DTC to the Paying Agent of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the Bonds will be transferable to such new nominee in accordance with paragraph (e) hereof.

(c) If the Participants holding a majority position in the Bonds determine that it is in the best interest of the Beneficial Owners that they be able to obtain certificated Bonds, the Participants may notify the Securities Depository and the Paying Agent, whereupon the Securities Depository shall notify the Participants of the availability through the Securities Depository of Bond certificates. In such event, the Bonds will be transferable in accordance with paragraph (e) hereof. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the City and the Paying Agent and discharging its responsibilities with respect thereto under applicable law. In such event the Bonds will be transferable in accordance with paragraph (e) hereof.

(d) Notwithstanding any other provision of this Ordinance to the contrary, so long as any Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal or Redemption Price of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, to DTC as provided in the Representation Letter.

(e) If any transfer or exchange of Bonds is permitted under paragraph (b) or (c) hereof, such transfer or exchange shall be accomplished upon receipt by the Paying Agent from the Registered Owners thereof of the Bonds to be transferred or exchange and appropriate instruments of transfer to the permitted transferee in accordance with the provisions of this Ordinance. If Bonds are issued to holders other than Cede & Co., its successor as nominee for DTC as holder of all the Bonds, or other securities depository as holder of all the Bonds, the provisions of this Ordinance shall also apply to all matters relating thereto, including, without limitation, the printing of such Bonds and the method of payment of principal or Redemption Price of and interest on such bonds. To the extent that Bonds are issued to holders other than DTC, the Paying Agent may rely on information provided by DTC or any Participant as to the names, addresses of and principal amounts held by the Beneficial Owners of the Bonds.

ARTICLE III

REDEMPTION OF BONDS

Section 301. Redemption of Bonds. At the option of the City, Bonds or portions thereof maturing on January 1, 20__ and thereafter may be called for redemption and payment prior to their Stated Maturity on January 1, 20__ and thereafter, as a whole or in part at any time in such order of maturity as directed by the City (but in inverse order if none is specified) at the Redemption Price of 100% of the principal amount thereof, plus accrued interest thereon to the Redemption Date.

Section 302. Selection of Bonds to Be Redeemed.

(a) The Paying Agent shall call Bonds for redemption and payment and shall give notice of such redemption as herein provided upon receipt by the Paying Agent at least 45 days prior to the Redemption Date of the City's written instructions specifying the principal amount, Stated Maturities, Redemption Date and Redemption Prices of the Bonds to be called for redemption. If the Bonds are refunded more than 90 days in advance of such Redemption Date, any escrow agreement entered into by the City in connection with such refunding shall provide that such written instructions to the Paying Agent shall be given by or on the City's behalf not less than 45 days prior to the Redemption Date. The Paying Agent may in its discretion waive such notice period so long as the notice requirements set forth in **Section 303** are met.

(b) Bonds shall be redeemed only in the principal amount of $5,000 or any integral multiple thereof. When less than all of the Outstanding Bonds are to be redeemed, such Bonds shall be redeemed in such order of their Stated Maturities as determined by the City, and Bonds of less than a full Stated

Maturity shall be selected by the Paying Agent in $5,000 units of principal amount in such equitable manner as the Paying Agent may determine.

(c) In the case of a partial redemption of Bonds, when Bonds of denominations greater than $5,000 are then Outstanding, then for all purposes in connection with such redemption each $5,000 of face value shall be treated as though it were a separate Bond of the denomination of $5,000. If it is determined that one or more, but not all, of the $5,000 units of face value represented by any Bond are selected for redemption, then upon notice of intention to redeem such $5,000 unit or units, the Registered Owner of such Bond or the Registered Owner's duly authorized agent shall present and surrender such Bond to the Paying Agent (1) for payment of the Redemption Price and interest to the Redemption Date of such $5,000 unit or units of face value called for redemption, and (2) for exchange, without charge to the Registered Owner thereof, for a new Bond or Bonds of the aggregate principal amount of the unredeemed portion of the principal amount of such Bond. If the Registered Owner of any such Bond fails to present such Bond to the Paying Agent for payment and exchange as aforesaid, such Bond shall, nevertheless, become due and payable on the Redemption Date to the extent of the $5,000 unit or units of face value called for redemption (and to that extent only).

Section 303. Notice and Effect of Call for Redemption.

(a) Unless waived by any Registered Owner of Bonds to be redeemed, official notice of any redemption shall be given by the Paying Agent on the City's behalf by mailing a copy of an official redemption notice by first class mail at least 30 days but not more than 60 days prior to the Redemption Date to each Registered Owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register.

(b) All official notices of redemption shall be dated and shall contain the following information:

(1) the Redemption Date;

(2) the Redemption Price;

(3) if less than all Outstanding Bonds are to be redeemed, the identification number, Stated Maturity and, in the case of the partial redemption of any Bonds, the respective principal amounts of the Bonds to be redeemed;

(4) a statement that on the Redemption Date the Redemption Price will become due and payable upon each such Bond or portion thereof called for redemption and that interest thereon shall cease to accrue from and after the Redemption Date; and

(5) the place where such Bonds are to be surrendered for payment of the Redemption Price, which shall be the principal payment office of the Paying Agent or such other office designated by the Paying Agent.

(c) Prior to any Redemption Date, the City shall deposit with the Paying Agent an amount of money sufficient to pay the Redemption Price of all the Bonds or portions of Bonds that are to be redeemed on that date.

(d) Official notice of redemption having been given as aforesaid, the Bonds or portions of Bonds to be redeemed shall become due and payable on the Redemption Date, at the Redemption Price therein specified, and from and after the Redemption Date (unless the City defaults in the payment of the

Redemption Price) such Bonds or portion of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with such notice, the Redemption Price of such Bonds shall be paid by the Paying Agent. Installments of interest due on or prior to the Redemption Date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, the Paying Agent shall prepare for the Registered Owner a new Bond or Bonds of the same Stated Maturity in the amount of the unpaid principal as provided herein. All Bonds that have been surrendered for redemption shall be cancelled and destroyed by the Paying Agent as provided herein and shall not be reissued.

(e) The failure of any Registered Owner to receive the foregoing notice or any defect therein shall not invalidate the effectiveness of the call for redemption.

(f) With respect to optional redemptions, such notice may be conditioned upon moneys being on deposit with the Paying Agent on or prior to the Redemption Date in an amount sufficient to pay the Redemption Price on the Redemption Date. If such notice is conditional and either the Paying Agent receives written notice from the City that moneys sufficient to pay the Redemption Price will not be on deposit on the Redemption Date, or such moneys are not received on the Redemption Date, then such notice shall be of no force and effect, the Paying Agent shall not redeem such Bonds and the Paying Agent shall give notice, in the same manner in which the notice of redemption was given, that such moneys were not or will not be so received and that such Bonds will not be redeemed.

(g) The Paying Agent is also directed to comply with any mandatory standards then in effect for processing redemptions of municipal securities established by the Securities and Exchange Commission. Failure to comply with such standards shall not affect or invalidate the redemption of any Bond.

ARTICLE IV

SECURITY FOR AND PAYMENT OF BONDS

Section 401. Security for the Bonds. The Bonds shall be general obligations of the City payable as to both principal and interest from ad valorem taxes which shall be levied without limitation as to rate or amount upon all the taxable tangible property within the City's territorial limits. The full faith, credit and resources of the City are hereby irrevocably pledged for the prompt payment of the principal of and interest on the Bonds as the same become due.

Section 402. Levy and Collection of Annual Tax.

(a) For the purpose of providing for the payment of the principal or Redemption Price of and interest on the Bonds as the same become due, there is hereby levied upon all of the taxable tangible property within the City a direct annual tax sufficient to produce the amounts necessary for the payment of such principal or Redemption Price of and interest as the same becomes due and payable in each year, as follows; provided that no such tax is levied for the interest due on the Bonds on January 1, 2027:

For the Levy Year	A Tax Sufficient to Produce the Sum of:
2026	$_____ for principal and interest
2027	$_____ for principal and interest
2028	$_____ for principal and interest
2029	$_____ for principal and interest
2030	$_____ for principal and interest
2031	$_____ for principal and interest
2032	$_____ for principal and interest
2033	$_____ for principal and interest
2034	$_____ for principal and interest
2035	$_____ for principal and interest
2036	$_____ for principal and interest
2037	$_____ for principal and interest
2038	$_____ for principal and interest
2039	$_____ for principal and interest
2040	$_____ for principal and interest
2041	$_____ for principal and interest
2042	$_____ for principal and interest
2043	$_____ for principal and interest
2044	$_____ for principal and interest

(b) The taxes referred to above shall be extended upon the tax rolls in each of the several years, respectively, and shall be levied and collected at the same time and in the same manner as the City's other ad valorem taxes are levied and collected. The proceeds derived from said taxes shall be deposited in the Pledged Taxes Account of the Debt Service Fund, shall be kept separate and apart from all other funds of the City and shall be used solely for the payment of the principal or Redemption Price of and interest on the Bonds as and when the same become due, and the fees and expenses of the Paying Agent.

(c) If at any time said taxes are not collected in time to pay the principal or Redemption Price of and interest on the Bonds when due, the City Treasurer is hereby authorized and directed to pay said principal or Redemption Price of and interest on the Bonds out of the City's general funds and to reimburse said general funds for money so expended when said taxes are collected.

(d) The City covenants and agrees with the Registered Owners of the Bonds that so long as any of the Bonds remain outstanding, the City will take no action or fail to take any action which in any way would adversely affect the ability of the City to levy and collect the foregoing tax levy and the City and its officers will comply with all present and future applicable laws in order to assure that the foregoing taxes will be levied, extended and collected as provided herein and deposited in the Pledged Taxes Account of the Debt Service Fund.

(e) Notwithstanding anything to the contrary herein, the City may abate the foregoing taxes if the City Treasurer has reasonably determined that legally available moneys, including Pledged Revenues, will be available and sufficient to pay debt service on all Outstanding Bonds in the next succeeding Bond Year. The City shall, prior to the time the Pledged Taxes levied in such calendar year are extended, file an appropriate certification of such abatement with the County Clerk of Madison County, Illinois. If for any reason there is abatement of such levy of taxes and the failure thereafter to pay

the principal of and interest on the Bonds, the additional amount, together with accrued interest, shall be added to the tax levy in the year of, or the next year following, such failure.

Section 403. Filing of Ordinance. Upon the passage of this Ordinance, the City Clerk is hereby directed to file a certified copy of this Ordinance with the County Clerk of Madison County, Illinois, and it shall be the duty of said County Clerk for each of the years required to ascertain the rate necessary to produce the tax herein levied, and extend the same for collection on the tax books against all of the taxable property within the City in connection with other taxes levied in each of said years for general corporate purposes, in order to raise the respective amounts aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general corporate purposes of the City, and when collected, the taxes hereby levied shall be placed in the Pledged Taxes Account of the Debt Service Fund.

Section 404. Treatment of Bonds as Debt. The Bonds shall be payable from the Pledged Moneys as provided herein and shall not constitute an indebtedness of the City within the meaning of any constitutional or statutory limitation, unless the Pledged Taxes shall have been extended pursuant to the general obligation full faith and credit promise supporting the Bonds, as provided in **Section 402** hereof, in which case the amount of the Outstanding Bonds shall be included in the computation of indebtedness of the City for purposes of all statutory provisions or limitations until such time as an audit of the City shall show that the Bonds have been paid from the Pledged Revenues for a complete fiscal year, in accordance with the Act.

Section 405. General Covenants. The City covenants and agrees with the Registered Owners of the Bonds that, so long as any Bonds remain Outstanding:

A. The City hereby pledges the Pledged Revenues to the payment of the Bonds, and the City Council covenants and agrees to provide for, collect and apply the Pledged Revenues to the payment of the Bonds and the provision of not less than an additional 0.25 times debt service, all in accordance with Section 15 of the Act.

B. The City will punctually pay or cause to be paid from the sources herein provided the principal of and the interest on the Bonds in strict conformity with the terms of the Bonds and this Ordinance, and it will faithfully observe and perform all of the conditions, covenants and requirements thereof and hereof.

C. The City will pay and discharge, or cause to be paid and discharged, from the Debt Service Fund any and all lawful claims which, if unpaid, might become a lien or charge upon the Pledged Revenues or Pledged Taxes, or any part thereof, or upon any funds in the hands of the Paying Agent, or which might impair the security of the Bonds. Nothing herein contained shall require the City to make any such payment so long as the City in good faith shall contest the validity of said claims.

D. The City will keep, or cause to be kept, proper books of record and accounts, separate from all other records and accounts of the City, in which complete and correct entries shall be made of all transactions relating to the Pledged Revenues, the Pledged Taxes, the Debt Service Fund and associated subaccounts. Such books of record and accounts will at all times during business hours be subject to the inspection of the Registered Owners of not less than 10% of the principal amount of the outstanding Bonds or their representatives authorized in writing.

E. The City will preserve and protect the security of the Bonds and the rights of the Registered Owners of the Bonds, and will warrant and defend their rights against all claims and demands of all persons. From and after the sale and delivery of any of the Bonds by the City, the Bonds shall be incontestable by the City.

F. The City will adopt, make, execute and deliver any and all such further ordinances, resolutions, instruments and assurances as may be reasonably necessary or proper to carry out the intention of, or to facilitate the performance of, this Ordinance, and for the better assuring and confirming unto the Registered Owners of the Bonds of the rights and benefits provided in this Ordinance.

G. As long as any Bonds are outstanding under this Ordinance, the City will continue to deposit the Pledged Revenues (or other lawfully available funds) into the Pledged Revenues Account and, if necessary, the Pledged Taxes into the Pledged Taxes Account. The City covenants and agrees with the purchasers of the Bonds and with the Registered Owners thereof that so long as any Bonds remain outstanding, the City will take no action or fail to take any action which in any way would adversely affect the ability of the City to collect the Pledged Revenues. The City and its officers will comply with all present and future applicable laws in order to assure that the Pledged Revenues and Pledged Taxes may be collected as provided herein and deposited into the Pledged Revenues Account and Pledged Taxes Account, respectively, as provided herein.

H. Once issued, the Bonds shall be and forever remain until paid or defeased the general obligation of the City, for the payment of which its full faith and credit are pledged, and shall be payable, in addition to the Pledged Revenues, from the levy of the Pledged Taxes as provided in the Act.

ARTICLE V

ESTABLISHMENT OF FUNDS; DEPOSIT AND APPLICATION OF MONEY

Section 501. Establishment of Funds. There have been or shall be established in the City's treasury and shall be held and administered by the City Treasurer the following separate funds and accounts:

(a) Debt Service Fund consisting of a Pledged Revenues Account and a Pledged Taxes Account.

(b) Construction Fund.

Section 502. Deposit of Bond Proceeds. The net proceeds received from the sale of the Bonds ($_____) shall be deposited simultaneously with the delivery of the Bonds in the Construction Fund.

Section 503. Application of Moneys in the Construction Fund.

(a) Moneys in the Construction Fund shall be used by the City solely for the purpose of (1) paying the costs of the Project in accordance with the plans and specifications to be approved by the

City Council and filed in the office of the City Clerk, including any alterations in or amendments to said plans and specifications deemed advisable by the City's architects and engineers and approved by the City Council, and (2) paying the costs and expenses of issuing the Bonds.

(b) The City Treasurer shall make withdrawals from the Construction Fund upon satisfaction that such payment is being made for a purpose within the scope of this Ordinance and that the amount of such payment represents only the contract price of the property, equipment, labor, materials or service being paid for or, if such payment is not being made pursuant to an express contract, that such payment is not in excess of the reasonable value thereof.

(c) Upon completion of the purpose for which the Bonds have been issued, any surplus remaining in the Construction Fund shall be transferred to and deposited in the Debt Service Fund.

Section 504. Application of Money in Debt Service Fund.

(a) All Pledged Moneys designated to pay the principal of and interest on the Outstanding Bonds shall be set aside and deposited by the City Treasurer into the Debt Service Fund in accordance with the terms hereof, which is a restricted fund established for the purpose of carrying out the covenants, terms and conditions imposed upon the City by this Ordinance. The Outstanding Bonds are secured by a pledge of all of the moneys on deposit in the Debt Service Fund, and such pledge is irrevocable until the obligations of the City are discharged under this Ordinance.

(b) The City Treasurer shall transfer and deposit the Pledged Moneys into the Debt Service Fund in accordance with the terms of this Ordinance. The moneys on deposit in the Debt Service Fund shall be used by the City solely and only for the purpose of carrying out the terms and conditions of this Ordinance and shall be deposited as hereinafter provided.

(1) *Pledged Revenues Account*. The City Treasurer shall transfer and deposit all Pledged Revenues to be applied to the payment of the Bonds into the Pledged Revenues Account.

(2) *Pledged Taxes Account*. The City Treasurer shall deposit the Pledged Taxes into the Pledged Taxes Account.

(c) In the event that there shall be moneys to the credit of both the Pledged Revenues Account and the Pledged Taxes Account in the Debt Service Fund on any Interest Payment Date for the Outstanding Bonds, the Pledged Taxes Account shall be fully depleted before moneys to the credit of the Pledged Revenues Account shall be used to pay principal of or interest on the Outstanding Bonds.

Section 505. Deposits and Investment of Money.

(a) Money in each of the funds or accounts created by and referred to in this Ordinance shall be deposited in a bank or banks or other legally permitted financial institutions located in the State of Illinois that are members of the Federal Deposit Insurance Corporation. All such deposits shall be continuously and adequately secured by the financial institutions holding such deposits as provided by the laws of the State of Illinois. All money held in the funds or accounts created by this Ordinance shall be kept separate and apart from all other funds of the City so that there shall be no commingling of such funds with any other funds of the City.

(b) Money held in any fund or account referred to in this Ordinance may be invested by the City Treasurer at the direction of the City Council, in accordance with this Ordinance and the Federal Tax Certificate, in legally permitted investments; provided, however, that no such investment may be made

for a period extending longer than the date when the money invested may be needed for the purpose for which such fund was created. All earnings on any investments held in any fund or account shall accrue to and become a part of such fund or account.

Section 506. Nonpresentment of Bonds. If any Bond is not presented for payment when the principal thereof becomes due at Maturity, if funds sufficient to pay such Bond have been made available to the Paying Agent, all liability of the City to the Registered Owner thereof for the payment of such Bond shall forthwith cease, determine and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the Registered Owner of such Bond, who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his or her part under this Ordinance or on, or with respect to, said Bond. If any Bond is not presented for payment within one year following the date when such Bond becomes due at Maturity, the Paying Agent shall, without liability for interest thereon, repay to the City the funds theretofore held by it for payment of such Bond, and such Bond shall, subject to the defense of any applicable statute of limitation, thereafter be an unsecured obligation of the City, and the Registered Owner thereof shall be entitled to look only to the City for payment, and then only to the extent of the amount so repaid to it by the Paying Agent, and the City shall not be liable for any interest thereon and shall not be regarded as a trustee of such money.

Section 507. Payments Due on Saturdays, Sundays and Holidays. In any case where a Bond Payment Date is not a Business Day, then payment of the principal of and interest on the Bonds need not be made on such Bond Payment Date but may be made on the next succeeding Business Day with the same force and effect as if made on such Bond Payment Date, and no interest shall accrue for the period after such Bond Payment Date.

ARTICLE VI

REMEDIES

Section 601. Remedies. The provisions of this Ordinance, including the covenants and agreements herein contained, shall constitute a contract between the City and the Registered Owners of the Bonds, and the Registered Owner or Owners of not less than 10% in principal amount of the Bonds at the time Outstanding shall have the right for the equal benefit and protection of all Registered Owners of Bonds similarly situated:

(a) by mandamus or other suit, action or proceedings at law or in equity to enforce the rights of such Registered Owner or Owners against the City and its officers, agents and employees, and to require and compel duties and obligations required by the provisions of this Ordinance or by the constitution and laws of the State of Illinois;

(b) by suit, action or other proceedings in equity or at law to require the City, its officers, agents and employees to account as if they were the trustees of an express trust; and

(c) by suit, action or other proceedings in equity or at law to enjoin any acts or things which may be unlawful or in violation of the rights of the Registered Owners of the Bonds.

Section 602. Limitation on Rights of Registered Owners. The covenants and agreements of the City contained herein and in the Bonds shall be for the equal benefit, protection and security of the legal owners of any or all of the Bonds. All of the Bonds shall be of equal rank and without preference or priority of one Bond over any other Bond in the application of the funds herein pledged to the payment of

the principal of and the interest on the Bonds, or otherwise, except as to rate of interest, or date of Maturity or right of prior redemption as provided in this Ordinance. No one or more Registered Owners secured hereby shall have any right in any manner whatsoever by his or their action to affect, disturb or prejudice the security granted and provided for herein, or to enforce any right hereunder, except in the manner herein provided, and all proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all Registered Owners of such Outstanding Bonds.

Section 603. Remedies Cumulative. No remedy conferred herein upon the Registered Owners is intended to be exclusive of any other remedy, but each such remedy shall be cumulative and in addition to every other remedy and may be exercised without exhausting and without regard to any other remedy conferred herein. No waiver of any default or breach of duty or contract by the Registered Owner of any Bond shall extend to or affect any subsequent default or breach of duty or contract or shall impair any rights or remedies consequent thereon. No delay or omission of any Registered Owner to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein. Every substantive right and every remedy conferred upon the Registered Owners of the Bonds by this Ordinance may be enforced and exercised from time to time and as often as may be deemed expedient. If any suit, action or proceedings taken by any Registered Owner on account of any default or to enforce any right or exercise any remedy has been discontinued or abandoned for any reason, or has been determined adversely to such Registered Owner, then, and in every such case, the City and the Registered Owners of the Bonds shall be restored to their former positions and rights hereunder, respectively, and all rights, remedies, powers and duties of the Registered Owners shall continue as if no such suit, action or other proceedings had been brought or taken.

Section 604. Exception for Continuing Disclosure. This **Article VI** shall not apply to **Section 805** hereof regarding the City's continuing disclosure obligations, and Registered Owners or Beneficial Owners of the Bonds shall have no remedies for enforcement of said obligations other than the remedies provided for in **Section 805** hereof and the Continuing Disclosure Undertaking.

ARTICLE VII

DEFEASANCE

Section 701. Defeasance. When any or all of the Bonds or scheduled interest payments thereon have been paid and discharged, then the requirements contained in this Ordinance and the pledge of the Pledged Moneys and all other rights granted hereby shall terminate with respect to the Bonds or scheduled interest payments thereon so paid and discharged. Bonds or scheduled interest payments thereon shall be deemed to have been paid and discharged within the meaning of this Ordinance if there has been deposited with the Paying Agent, or other commercial bank or trust company located in the State of Illinois and having full trust powers, at or prior to the Stated Maturity or Redemption Date of said Bonds or the interest payments thereon, in trust for and irrevocably appropriated thereto, money and/or Defeasance Obligations which, together with the interest to be earned on any such Defeasance Obligations, will be sufficient for the payment of the principal of and redemption premium, if any, on said Bonds and/or interest accrued to the Stated Maturity or Redemption Date, or if default in such payment has occurred on such date, then to the date of the tender of such payments; provided, however, that if any such Bonds are to be redeemed prior to their Stated Maturity, (1) the City has elected to redeem such Bonds, and (2) either notice of such redemption has been given, or the City has given irrevocable instructions, or shall have provided for an escrow agent to give irrevocable instructions, to the Paying Agent to give such notice of redemption in compliance with **Section 302(a)** hereof. Any money and Defeasance Obligations that at any time shall be deposited with the Paying Agent or other commercial

bank or trust company by or on behalf of the City, for the purpose of paying and discharging any of the Bonds, shall be and are hereby assigned, transferred and set over to the Paying Agent or other bank or trust company in trust for the respective Registered Owners of the Bonds, and such money shall be and is hereby irrevocably appropriated to the payment and discharge thereof. All money and Defeasance Obligations deposited with the Paying Agent or other bank or trust company shall be deemed to be deposited in accordance with and subject to all of the provisions of this Ordinance.

ARTICLE XIII

MISCELLANEOUS PROVISIONS

Section 801. Tax Covenants.

(a) The City covenants and agrees that (1) it will comply with all applicable provisions of the Code, including Sections 103 and 141 through 150, necessary to maintain the exclusion from federal gross income of the interest on the Bonds, and (2) it will not use or permit the use of any proceeds of Bonds or any other funds of the City, nor take or permit any other action, or fail to take any action, which would adversely affect the exclusion from federal gross income of the interest on the Bonds. The City will also adopt such other ordinances or resolutions and take such other actions as may be necessary to comply with the Code and with other applicable future law, in order to ensure that the interest on the Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the City.

(b) The City covenants and agrees that (1) it will use the proceeds of the Bonds as soon as practicable and with all reasonable dispatch for the purposes for which the Bonds are issued, and (2) it will not invest or directly or indirectly use or permit the use of any proceeds of the Bonds or any other funds of the City in any manner, or take or omit to take any action, that would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148(a) of the Code.

(c) The City covenants and agrees that it will pay or provide for the payment from time to time of all rebatable arbitrage to the United States pursuant to Section 148(f) of the Code and the Federal Tax Certificate. This covenant shall survive payment in full or defeasance of the Bonds. The Federal Tax Certificate may be amended or replaced if, in the opinion of Bond Counsel, such amendment or replacement will not adversely affect the exclusion from federal gross income of the interest on the Bonds.

(d) The City covenants and agrees that it will not use any portion of the proceeds of the Bonds, including any investment income earned on such proceeds, directly or indirectly, (1) in a manner that would cause any Bond to be a "private activity bond" within the meaning of Section 141(a) of the Code, or (2) to make or finance a loan to any Person.

(e) The City hereby designates the Bonds as "qualified tax-exempt obligations" as defined in Section 265(b)(3) of the Code. In addition, the City hereby represents that:

(1) the aggregate face amount of all tax-exempt obligations (other than private activity bonds which are not "qualified 501(c)(3) bonds") which will be issued by the City (and all subordinate entities thereof) during the calendar year in which the Bonds are issued is not reasonably expected to exceed $10,000,000; and

(2) the City (including all subordinate entities thereof) will not issue an aggregate principal amount of obligations designated by the City to be "qualified tax-exempt obligations" during the calendar year in which the Bonds are issued, including the Bonds, in excess of $10,000,000, without first obtaining an opinion of Bond Counsel that the designation of the Bonds as "qualified tax-exempt obligations" will not be adversely affected.

The Mayor is hereby authorized to take such other action as may be necessary to make effective the designation in this subsection (e).

(f) The foregoing covenants shall remain in full force and effect notwithstanding the defeasance of the Bonds pursuant to **Article VII** hereof or any other provision of this Ordinance, until the final maturity date of all Bonds Outstanding.

Section 802. Annual Audit.

(a) Annually, promptly after the end of the fiscal year, the City will cause an audit to be made of its funds and accounts for the preceding fiscal year by an independent public accountant or firm of independent public accountants.

(b) Within 30 days after the completion of each such audit, a copy thereof shall be filed in the office of the City Clerk. Such audits shall at all times during the usual business hours be open to the examination and inspection by any taxpayer, any Registered Owner of any of the Bonds, or by anyone acting for or on behalf of such taxpayer or Registered Owner.

(c) As soon as possible after the completion of the annual audit, the governing body of the City shall review such audit, and if the audit discloses that proper provision has not been made for all of the requirements of this Ordinance, the City shall promptly cure such deficiency.

Section 803. Amendments.

(a) The rights and duties of the City and the Registered Owners, and the terms and provisions of the Bonds or of this Ordinance, may be amended or modified at any time in any respect by Ordinance of the City with the written consent of the Registered Owners of not less than a majority in principal amount of the Bonds then Outstanding, such consent to be evidenced by an instrument or instruments executed by such Registered Owners and duly acknowledged or proved in the manner of a deed to be recorded, and such instrument or instruments shall be filed with the City Clerk. No such modification or alteration may:

(1) extend the maturity of any payment of principal or interest due upon any Bond;

(2) effect a reduction in the amount which the City is required to pay as principal of or interest on any Bond;

(3) permit preference or priority of any Bond over any other Bond; or

(4) reduce the percentage in principal amount of Bonds required for the written consent to any modification or alteration of the provisions of this Ordinance.

(b) Any provision of the Bonds or of this Ordinance may, however, be amended or modified by Ordinance duly adopted by the governing body of the City at any time in any legal respect with the written consent of the Registered Owners of all of the Bonds at the time Outstanding.

(c) Without notice to or the consent of any Registered Owners, the City may amend or supplement this Ordinance for the purpose of curing any formal defect, omission, inconsistency or ambiguity therein or in connection with any other change therein which is not materially adverse to the interests of the Registered Owners.

(d) Every amendment or modification of the provisions of the Bonds or of this Ordinance, to which the written consent of the Registered Owners is given, as above provided, shall be expressed in an ordinance adopted by the governing body of the City amending or supplementing the provisions of this Ordinance and shall be deemed to be a part of this Ordinance. A certified copy of every such amendatory or supplemental ordinance if any, and a certified copy of this Ordinance shall always be kept on file in the office of the City Clerk and shall be made available for inspection by the Registered Owner of any Bond or a prospective purchaser or owner of any Bond authorized by this Ordinance, and upon payment of the reasonable cost of preparing the same, a certified copy of any such amendatory or supplemental ordinance or of this Ordinance will be sent by the City Clerk to any such Registered Owner or prospective Registered Owner.

(e) Any and all modifications made in the manner hereinabove provided shall not become effective until there has been filed with the City Clerk a copy of the Ordinance of the City hereinabove provided for, duly certified, as well as proof of any required consent to such modification by the Registered Owners of the Bonds then Outstanding. It shall not be necessary to note on any of the Outstanding Bonds any reference to such amendment or modification.

(f) The City shall furnish to the Paying Agent a copy of any amendment to the Bonds or this Ordinance which affects the duties or obligations of the Paying Agent under this Ordinance.

Section 804. Notices, Consents and Other Instruments by Registered Owners.

(a) Any notice, consent, request, direction, approval or other instrument to be signed and executed by the Registered Owners may be in any number of concurrent writings of similar tenor and may be signed or executed by such Registered Owners in person or by agent appointed in writing. Proof of the execution of any such instrument or of the writing appointing any such agent and of the ownership of Bonds (other than the assignment of the ownership of a Bond as provided for in the form of Bond set forth in **Exhibit A**) if made in the following manner, shall be sufficient for any of the purposes of this Ordinance, and shall be conclusive in favor of the City and the Paying Agent with regard to any action taken, suffered or omitted under any such instrument, namely:

(1) The fact and date of the execution by any person of any such instrument may be proved by a certificate of any officer in any jurisdiction who by law has power to take acknowledgments within such jurisdiction that the person signing such instrument acknowledged before such officer the execution thereof, or by affidavit of any witness to such execution.

(2) The fact of ownership of Bonds, the amount or amounts, numbers and other identification of Bonds, and the date of holding the same shall be proved by the Bond Register.

(b) In determining whether the Registered Owners of the requisite principal amount of Bonds Outstanding have given any request, demand, authorization, direction, notice, consent or waiver under this Ordinance, Bonds owned by the City shall be disregarded and deemed not to be Outstanding under this Ordinance, except that, in determining whether the Registered Owners shall be protected in relying upon any such request, demand, authorization, direction, notice, consent or waiver, only Bonds which the Registered Owners know to be so owned shall be so disregarded. Notwithstanding the foregoing, Bonds

so owned which have been pledged in good faith shall not be disregarded as aforesaid if the pledgee establishes to the satisfaction of the Registered Owners the pledgee's right so to act with respect to such Bonds and that the pledgee is not the City.

Section 805. Continuing Disclosure. The City hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Undertaking upon the terms and conditions set forth therein and with such changes therein as shall be approved by the Mayor or City Manager, which officers are each hereby authorized to execute the Continuing Disclosure Undertaking for and on the City's behalf, such officer's signature thereon being conclusive evidence of his or her approval thereof. Upon the City's failure to comply with the Continuing Disclosure Undertaking, any Registered Owner may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the City to comply with its obligations under this Section.

Section 806. Incorporation of Preambles. The City Council hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference.

Section 807. Additional Bonds.

(a) The City reserves the right to issue Additional Bonds from time to time payable from the Pledged Revenues, and any such Additional Bonds shall share ratably and equally in the Pledged Revenues with the Outstanding Bonds; provided that no Additional Bonds shall be issued except in accordance with the provisions of the Act.

(b) Any such Additional Bonds which may be issued in compliance herewith shall be payable as to principal on January 1 and as to interest on January 1 and July 1 in each year in which principal and interest come due.

Section 808. Further Authority. The officers of the City, including the Mayor, the City Treasurer, the City Manager, the Director of Finance and the City Clerk, are hereby authorized and directed to execute all documents and take such actions as they may deem necessary or advisable in order to carry out and perform the purposes of this Ordinance and to make ministerial alterations, changes or additions in the foregoing agreements, statements, instruments and other documents herein approved, authorized and confirmed which they may approve, and the execution or taking of such action shall be conclusive evidence of such necessity or advisability.

Section 809. Parties Interested Herein. Nothing in this Ordinance expressed or implied is intended or shall be construed to confer upon, or to give to, any person or entity, other than the City, the Paying Agent and the Registered Owners of the Bonds, any right, remedy or claim under or by reason of this Ordinance or any covenant, condition or stipulation thereof, and all covenants, stipulations, promises and agreements in this Ordinance contained by and on behalf of the City shall be for the sole and exclusive benefit of the City, the Paying Agent and the Registered Owners of the Bonds.

Section 810. Severability. If any section or other part of this Ordinance, whether large or small, is for any reason held invalid, the invalidity thereof shall not affect the validity of the other provisions of this Ordinance.

Section 811. Governing Law. This Ordinance shall be governed exclusively by and construed in accordance with the applicable laws of the State of Illinois.

Section 812. Effective Date. This Ordinance shall take effect and be in full force immediately from and after passage by the City Council and approval by the Mayor.

ADOPTED by the City Council of the City of Highland, Illinois on the 20th day of April, 2026.

Aye: _____.

Nay: _____.

Absent: _____.

[Remainder of Page Intentionally Left Blank.]

APPROVED by me, as Mayor of the City of Highland, Illinois, the 20th day of April, 2026.

_____
Mayor

PASSED by the City Council of the City of Highland, Illinois, the 20th day of April, 2026.

Attest: _____
City Clerk

EXHIBIT A
TO ORDINANCE

(FORM OF BONDS)

EXCEPT AS OTHERWISE PROVIDED IN THE ORDINANCE (DESCRIBED HEREIN), THIS BOND MAY BE TRANSFERRED, IN WHOLE BUT NOT IN PART, ONLY TO ANOTHER NOMINEE OF THE SECURITIES DEPOSITORY (DESCRIBED HEREIN) OR TO A SUCCESSOR SECURITIES DEPOSITORY OR TO A NOMINEE OF A SUCCESSOR SECURITIES DEPOSITORY.

UNITED STATES OF AMERICA
STATE OF ILLINOIS

Registered **Registered**
No. _____ **$_____**

CITY OF HIGHLAND, ILLINOIS
GENERAL OBLIGATION BOND
(ALTERNATE REVENUE SOURCE)
SERIES 2026

Interest Rate	**Maturity Date**	**Dated Date**	**CUSIP Number**
	January 1, 20___	**_____, 2026**	

REGISTERED OWNER: **CEDE & CO.**

PRINCIPAL AMOUNT: **_____ DOLLARS**

THE CITY OF HIGHLAND, ILLINOIS (the "City"), a duly organized and existing municipality of the State of Illinois, for value received, hereby acknowledges itself to be indebted and promises to pay to the Registered Owner shown above, or registered assigns, the principal amount shown above on the maturity date shown above unless called for redemption prior to said maturity date, and to pay interest thereon at the interest rate per annum shown above (computed on the basis of a 360-day year of twelve 30-day months) from the dated date shown above or from the most recent Interest Payment Date to which interest has been paid or duly provided for, payable semiannually on January 1 and July 1 in each year, beginning on January 1, 2027, until said principal amount has been paid.

The principal or Redemption Price of this Bond shall be paid at maturity or upon earlier redemption by check or draft to the Person in whose name this Bond is registered at the maturity or Redemption Date thereof, upon presentation and surrender of this Bond at the principal payment office of UMB Bank, N.A. (the "Paying Agent") in St. Louis, Missouri, or at any other payment office designated by the Paying Agent. The interest payable on this Bond on any Interest Payment Date shall be paid to the

Person in whose name this Bond is registered on the registration books maintained by the Paying Agent (the "Bond Register") at the close of business on the Record Date for such interest, which shall be the 15th day (whether or not a business day) of the calendar month next preceding the Interest Payment Date. Such interest shall be payable by (a) check or draft mailed by the Paying Agent to the address of such Registered Owner shown on the Bond Register or such other address furnished to the Paying Agent in writing by such Registered Owner or (b) electronic transfer to such Registered Owner upon written notice given to the Paying Agent not less than 15 days prior to the Record Date for such interest and signed by such Owner, containing the electronic transfer instructions including the name and address of the bank, the bank's ABA routing number and account number to which such Registered Owner wishes to have such transfer directed. The principal or Redemption Price of and interest on the Bonds shall be payable by check, electronic transfer or draft in any coin or currency that, on the respective dates of payment thereof, is legal tender for the payment of public and private debts.

This Bond is one of an authorized series of bonds of the City designated "General Obligation Bonds (Alternate Revenue Source), Series 2026," aggregating the principal amount of $2,000,000 (the "Bonds"), issued by the City to construct and improve certain streets, including sidewalks, curbs, gutters and related facilities, under the authority of and in full compliance with the constitution and laws of the State of Illinois, including the Illinois Municipal Code, the Local Government Debt Reform Act of the State of Illinois, all as supplemented and amended, and an ordinance duly passed (the "Ordinance") and proceedings duly and legally had by the governing body of the City. *Capitalized terms used herein and not otherwise defined herein shall have the meanings assigned to such terms in the Ordinance.*

At the option of the City, Bonds or portions thereof maturing on January 1, 20__ and thereafter may be redeemed and paid prior to maturity on January 1, 20__ and thereafter, as a whole or in part at any time in such order of maturity as directed by the City (but in inverse order if none is specified) at the redemption price of 100% of the principal amount thereof, plus accrued interest thereon to the Redemption Date.

Notice of redemption, unless waived, is to be given by the Paying Agent by mailing an official redemption notice by first class mail at least 30 days but not more than 60 days prior to the Redemption Date to each Registered Owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register maintained by the Paying Agent. Notice of redemption having been given as aforesaid, the Bonds or portions of Bonds to be redeemed shall, on the Redemption Date, become due and payable at the Redemption Price therein specified, and from and after such date (unless the City defaults in the payment of the Redemption Price) such Bonds or portions of Bonds shall cease to bear interest.

This Bond does not constitute an indebtedness of the City within the meaning of any constitutional or statutory provision or limitation, unless the Pledged Taxes shall have been extended pursuant to the general obligation full faith and credit promise supporting the Bonds, in which case the amount of the Bonds then Outstanding shall be included in the computation of indebtedness of the City for purposes of all statutory provisions or limitations until such time as an audit of the City shall show that the Bonds have been paid from the Pledged Revenues for a complete fiscal year.

The Bonds are payable ratably and equally from (1) proceeds received by the City from time to time from the issuance of it general obligation bonds to the fullest extent permitted by law, including Section 8-5-16 of the Illinois Municipal Code, as amended, and such other funds of the City as may be lawfully available and annually appropriated for such payment (collectively, the "Pledged Revenues"), and (2) ad valorem property taxes levied upon all of the taxable property in the City without limitation as to rate or amount (the "Pledged Taxes"), all in accordance with the provisions of the Act. For the prompt payment of this Bond, both principal and interest at maturity, the full faith, credit and resources of the City are hereby irrevocably pledged.

The Bonds are issuable in the form of fully registered Bonds in the denominations of $5,000 or any integral multiple thereof.

The Bonds are being issued by means of a book-entry system with no physical distribution of bond certificates to be made except as provided in the Ordinance. One Bond certificate with respect to each date on which the Bonds are stated to mature, registered in the nominee name of the Depository Trust Company, New York, New York (the "Securities Depository"), is being issued and required to be deposited with the Securities Depository and immobilized in its custody or in the custody of the Paying Agent as its agent. The book-entry system will evidence positions held in the Bonds by the Securities Depository's participants, beneficial ownership of the Bonds in authorized denominations being evidenced in the records of such participants. Transfers of ownership shall be effected on the records of the Securities Depository and its participants. The Paying Agent and the City will recognize the Securities Depository nominee, while the Registered Owner of this Bond, as the owner of this Bond for all purposes, including (1) payments of principal of, redemption premium, if any, and interest on, this Bond, (2) notices and (3) voting. Transfers of principal, interest and any redemption premium payments to participants of the Securities Depository will be the responsibility of such participants and other nominees of such beneficial owners. The Paying Agent and the City will not be responsible or liable for such transfers of payments or for maintaining, supervising or reviewing the records maintained by the Securities Depository, the Securities Depository nominee, its participants or persons acting through such participants. While the Securities Depository nominee is the owner of this Bond, notwithstanding the provision hereinabove contained, payments of principal of and interest on this Bond shall be made in accordance with existing arrangements between the Paying Agent and the City.

EXCEPT AS OTHERWISE PROVIDED IN THE ORDINANCE, THIS GLOBAL BOND MAY BE TRANSFERRED, IN WHOLE BUT NOT IN PART, ONLY TO ANOTHER NOMINEE OF THE SECURITIES DEPOSITORY OR TO A SUCCESSOR SECURITIES DEPOSITORY OR TO A NOMINEE OF A SUCCESSOR SECURITIES DEPOSITORY.

This Bond may be transferred or exchanged, as provided in the Ordinance, only on the Bond Register kept for that purpose at the principal corporate trust office of the Paying Agent, or such other office designated by the Paying Agent, upon surrender of this Bond together with a written instrument of transfer or authorization for exchange satisfactory to the Paying Agent duly executed by the Registered Owner or the Registered Owner's duly authorized agent, and thereupon a new Bond or Bonds in any authorized denomination of the same maturity and in the same aggregate principal amount shall be issued to the transferee in exchange therefor as provided in the Ordinance and upon payment of the charges therein prescribed. The City and the Paying Agent may deem and treat the Person in whose name this Bond is registered on the Bond Register as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or Redemption Price hereof and interest due hereon and for all other purposes.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Ordinance until the Certificate of Authentication hereon has been executed by the Paying Agent.

IT IS HEREBY DECLARED AND CERTIFIED that all acts, conditions and things required to be done and to exist precedent to the issuance of the Bonds have been done and performed and do exist in due and regular form and manner as required by the constitution and laws of the State of Illinois and that a direct annual tax upon all taxable tangible property situated in the City has been levied for the purpose of paying the principal of and interest on the Bonds when due.

IN WITNESS WHEREOF, **THE CITY OF HIGHLAND, ILLINOIS**, has caused this Bond to be executed by the manual or facsimile signature of its Mayor and attested by the manual or facsimile signature of its City Clerk and its official seal to be affixed or imprinted hereon.

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds of the issue described in the within-mentioned Ordinance.

Registration Date: _____

_____,
Paying Agent

By _____
Authorized Signatory

CITY OF HIGHLAND, ILLINOIS

By: _____
Mayor

(Seal)

ATTEST:

_____
City Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

_____

Print or Type Name, Address and Social Security Number
or other Taxpayer Identification Number of Transferee

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints _____ agent to transfer the within Bond on the books kept by the Paying Agent for the registration thereof, with full power of substitution in the premises.

Dated: _____

_____

NOTICE: The signature to this assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular.

Medallion Signature Guarantee:

EXHIBIT B
TO ORDINANCE

PRELIMINARY OFFICIAL STATEMENT

[On File in the Office of the City Clerk.]

EXHIBIT C
TO ORDINANCE

CONTINUING DISCLOSURE UNDERTAKING

[On File in the Office of the City Clerk.]

EXHIBIT D
TO ORDINANCE

FEDERAL TAX CERTIFICATE

[On File in the Office of the City Clerk.]

EXHIBIT E
TO ORDINANCE

BOND PURCHASE AGREEMENT

[On File in the Office of the City Clerk.]

STATE OF ILLINOIS)
) SS.
COUNTY OF MADISON)

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Highland, Illinois, and as such officer I am the keeper of the records and files of the City Council of said City.

I do further certify that the foregoing constitutes a full, true and complete copy of an ordinance duly adopted at a legally convened meeting of said City Council of said City held on the 20th day of April, 2026, entitled:

AN ORDINANCE AUTHORIZING AND DIRECTING THE ISSUANCE, SALE AND DELIVERY OF GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE), SERIES 2026, OF THE CITY; PRESCRIBING THE FORM AND DETAILS OF THE BONDS; PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL TAX FOR THE PURPOSE OF PAYING THE PRINCIPAL OF AND INTEREST ON THE BONDS AS THEY BECOME DUE; AND AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH.

I do further certify that the deliberations of the City Council of said City on the adoption of said ordinance were taken openly; that the vote on the adoption of said ordinance was taken openly; that said meeting was held at a specified time and place convenient to the public; that notice of said meeting was duly given to all news media requesting such notice; that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the City Council of said City at least 48 hours in advance of the holding of said meeting on a day other than a Saturday, a Sunday or a legal holiday for municipalities in the State of Illinois; that said agenda contained a specific reference to said ordinance; and that said meeting was called and held in strict accordance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Illinois Municipal Code, as amended, and that said City Council has complied with all of the applicable provisions of said Act, said Code and its procedural rules in the adoption of said ordinance.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the seal of said City, this 29th day of April, 2026.

_____
City Clerk, City of Highland, Illinois

(SEAL)

This Preliminary Official Statement and the information contained herein are subject to completion and amendment. Under no circumstances may this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy, nor may there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any jurisdiction.

PRELIMINARY OFFICIAL STATEMENT DATED APRIL 10, 2026

New Issue –Bank Qualified **Moody's Rating: Aa3**

In the opinion of Gilmore & Bell, P.C., Bond Counsel to the City, under existing law and assuming continued compliance with certain requirements of the Internal Revenue Code of 1986, as amended (the "Code"), the interest on the Bonds (including any original issue discount properly allocable to an owner thereof) is excludable from gross income for federal income tax purpose, and is not an item of tax preference for purposes of the federal alternative minimum tax. The Bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code. The interest on the Bonds is not exempt from present State of Illinois income taxes. See ***"TAX MATTERS"*** *in this Official Statement.*

$2,000,000
CITY OF HIGHLAND, ILLINOIS
GENERAL OBLIGATION BONDS
(ALTERNATE REVENUE SOURCE) SERIES 2026

Dated: Date of Original Issuance **Due: January 1, as shown below**

The Bonds will be issued in fully registered form, as herein described, and, when issued, will be registered in the name of Cede & Co., as Bondowner and nominee for The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry only form. The Bonds will be issued in the denomination of $5,000 or any authorized integral multiple thereof. Purchasers will not receive certificates representing their interest, in Bonds purchased. See "APPENDIX B - BOOK-ENTRY ONLY SYSTEM" herein.

Interest on the Bonds will be payable semiannually on January 1 and July 1, commencing January 1, 2027. So long as DTC or its nominee, Cede & Co., is the Bondowner, such payments will be made by UMB Bank, N.A, St. Louis, Missouri, as paying agent and bond registrar (the "Paying Agent" and the "Bond Registrar") directly to such Bondowner. Disbursement of such payments to DTC Participants is the responsibility of DTC. Distribution of such payments to the Beneficial Owners is the responsibility of the DTC Participants and Indirect Participants, as more fully described herein.

The Bonds will constitute valid and legally binding general obligations of the City payable as to principal and interest from (a) proceeds received by the City from time to time from the issuance of its general obligation bonds to the fullest extent permitted by law including Section 8-5-16 of the Illinois Municipal Code of the State of Illinois, as amended, and such other funds of the City as may be lawfully available and annually appropriated for such payment (the "Pledged Revenues") and (b) ad valorem taxes levied against all of the taxable property in the City without limitation as to rate or amount (the "Pledged Taxes"); however, no levy has been provided for the payments due on the Bonds for January 1, 2027.

The Bonds are subject to redemption prior to maturity in the manner, at the times and at the redemption prices described under the caption "THE BONDS – Redemption."

MATURITY SCHEDULE*

Year	Amount	Rate	Price	Year	Amount	Rate	Price
2033	$110,000			2040	$145,000		
2034	115,000			2041	150,000		
2035	120,000			2042	155,000		
2036	120,000			2043	160,000		
2037	125,000			2044	170,000		
2038	130,000			2045	175,000		
2039	140,000			2046	185,000		

The Bonds are offered subject to prior sale, when, as and if issued by the City and accepted by the Underwriter, and subject to the approval of their legality by Gilmore & Bell, P.C., Edwardsville, Illinois, Bond Counsel. Certain legal matters will be passed upon for the Underwriter by Pierson Ferdinand LLP, Kansas City, Missouri. It is expected that the Bonds will be available for delivery on or about April 29, 2026.

This Official Statement is dated _____.

* Subject to Change

REGARDING USE OF THIS OFFICIAL STATEMENT

No dealer, broker, salesman, or other person has been authorized by the City, the Municipal Advisor, or the Underwriter to give any information or to make any representations, other than those contained in this Official Statement, and, if given or made, such other information or representations must not be relied upon as having been authorized by the City, the Municipal Advisor, or the Underwriter. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Bonds by any person in any jurisdiction in which it is unlawful for such person to make such offer, solicitation, or sale.

The information set forth herein has been furnished by the City and from other sources which are believed to be reliable, but it is not guaranteed as to accuracy or completeness by, and is not to be construed as a representation by the Municipal Advisor or the Underwriter. This Official Statement is not to be construed as a contract or agreement between the City or the Underwriter and the purchasers or owner of any of the Bonds. The information and expressions of opinion contained herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the City since the date hereof.

Any statements made in this Official Statement, including the Appendices, involving matters of opinion or estimates, whether or not so expressly stated, are set forth as such and are not representations of fact, and no representation is made that any of such estimates will be realized. This Official Statement contains certain forward-looking statements and information that is based on the City's beliefs as well as assumptions made by and information currently available to the City. Such statements are subject to certain risks, uncertainties and assumptions. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, actual results may vary materially from those anticipated, estimated or expected.

This Official Statement is in a form deemed final by the City for purposes of Rule 15c2-12 issued under the Securities Exchange Act of 1934, as amended, except for certain information to be omitted pursuant to Rule 15c2-12(B)(1).

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CITY OF HIGHLAND, ILLINOIS

MAYOR

Kevin B. Hemann

COUNCIL MEMBERS

Peggy Bellm
William Napper
Gary Klaus
Sarah Sloan

CITY MANAGER

Chris Conrad

DIRECTOR OF FINANCE

Reanna Ohren

CITY ATTORNEY

Lashly & Baer, P.C.
St. Louis, Missouri

BOND COUNSEL

Gilmore & Bell, P.C.
Edwardsville, Illinois

MUNICIPAL ADVISOR

WM Financial Strategies
St. Louis, Missouri

SUMMARY STATEMENT

This Summary Statement is expressly qualified by the entire Official Statement, which is provided for the convenience of potential investors and which should be reviewed in its entirety by potential investors.

Issuer:	The City of Highland, Illinois (the "City") is the issuer. Additional information regarding the City is included under the caption "THE CITY."
Issue:	The Bonds consist of $2,000,000 aggregate principal amount of General Obligation Bonds (Alternate Revenue Source), Series 2026.
Dated Date:	The Bonds will be dated as of the date of original issuance thereof.
Interest:	Interest on the Bonds will be payable semiannually on January 1 and July 1, beginning on January 1, 2027.
Principal Due:	Principal will be due on the dates and in the amounts shown on the cover page of this Official Statement.
Optional Redemption:	The Bonds maturing on or after January 1, 2036 are subject to redemption prior to their stated maturity, in whole or in part at the option of the City on January 1, 2035 and thereafter, at the redemption price of 100% of the principal amount thereof, plus accrued interest thereon to the redemption date.
Purpose:	The Bonds are being issued to finance the construction and improvements to certain streets, including sidewalks, curbs, gutters and related facilities (the "Project"). The use of Bond proceeds is described in greater detail herein under the caption "THE PROJECT."
Security:	The Bonds will constitute valid and legally binding general obligations of the City payable as to principal and interest from (a) proceeds received by the City from time to time from the issuance of its general obligation bonds to the fullest extent permitted by law including Section 8-5-16 of the Illinois Municipal Code of the State of Illinois, as amended, and such other funds of the City as may be lawfully available and annually appropriated for such payment ("Pledged Revenues") and (b) ad valorem taxes levied against all of the taxable property in the City without limitation as to rate or amount (the "Pledged Taxes"); however, no levy has been provided for the payments due on the Bonds on January 1, 2027.
Rating:	Moody's Investors Service, Inc. has assigned the Bonds a rating of "Aa3". See "RATING" herein.
Paying Agent and Bond Registrar:	UMB Bank, N.A , St. Louis, Missouri.
Delivery:	The Bonds are expected to be delivered on or about April 29, 2026.
Book-Entry Form:	The Bonds will be registered in the name of Cede & Co., as nominee for the Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds.

The City's Finances: The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The City's Fiscal Year commences on May 1 of each year and ends on the following April 30 ("Fiscal Year"). Additional information regarding the City's finances are contained under the caption "THE CITY'S FINANCES."

OFFICIAL STATEMENT
OF THE
CITY OF HIGHLAND, ILLINOIS
Relating to
$2,000,000
GENERAL OBLIGATION BONDS
(ALTERNATE REVENUE SOURCE)
SERIES 2026

INTRODUCTION

This Official Statement including the cover page and Appendices hereto, is provided by the City of Highland, Illinois (the "City") to furnish information in connection with its issuance of $2,000,000 principal amount of General Obligation Bonds (Alternate Revenue Source), Series 2026 (the "Bonds").

The Bonds are issued pursuant to applicable sections of the Illinois Municipal Code, as supplemented and amended (the "Municipal Code"), the Local Government Debt Reform Act, as supplemented and amended (the "Act"), and an ordinance expected to be adopted by the City Council of the City on April 20, 2026 (the "Bond Ordinance"). The Bonds are being issued to finance the construction and improvements to certain streets, including sidewalks, curbs, gutters and related facilities (the "Project"). The use of Bond proceeds is described in greater detail herein under the caption "THE PROJECT."

The Bonds will constitute valid and legally binding general obligations of the City payable as to principal and interest from (a) proceeds received by the City from time to time from the issuance of its general obligation bonds to the fullest extent permitted by law including Section 8-5-16 of the Illinois Municipal Code of the State of Illinois, as amended, and such other funds of the City as may be lawfully available and annually appropriated for such payment ("Pledged Revenues") and (b) ad valorem taxes levied against all of the taxable property in the City without limitation as to rate or amount (the "Pledged Taxes"); provided that no levy has been provided for the payments due on the Bonds on January 1, 2027.

Brief descriptions of the Bonds, the Project, the City, and the Bond Ordinance are included in this Official Statement. Such descriptions and summaries do not purport to be comprehensive or definitive. All references herein to the Bond Ordinance and any other documents are qualified in their entirety by reference to such documents, and references herein to the Bonds are qualified in their entirety by reference to the form thereof included in the Bond Ordinance.

THE BONDS

Authority

The Bonds are issued pursuant to applicable sections of the Illinois Municipal Code, as supplemented and amended (the "Municipal Code"), the Local Government Debt Reform Act, as supplemented and amended (the "Act") and the Bond Ordinance.

Description

The Bonds will be issued in fully registered form and, when issued, will be registered in the name of Cede & Co., as Bondowner and nominee for The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry only form. The Bonds will be issued in the denomination of $5,000 or any authorized integral multiple thereof. Purchasers will not receive certificates representing their interest in Bonds purchased. See "APPENDIX B - BOOK-ENTRY ONLY SYSTEM."

The Bonds are dated as of the date of original issuance and will mature on January 1 in each of the years and in the amounts shown on the cover page of this Official Statement. Interest on the Bonds will be payable semiannually thereafter on January 1 and July 1, commencing January 1, 2027. The Bonds will be issued in fully registered form in the denomination of $5,000 or any integral multiple thereof. So long as DTC or its nominee, Cede & Co., is the Bondowner, such payments will be made by Paying Agent and Bond Registrar directly to such Bondowner. Disbursement of such payments to the DTC Participants is the responsibility of DTC. Distribution of such payments to the Beneficial Owners is the responsibility of the DTC Participants and Indirect Participants, as more fully described in this Official Statement under the caption "THE BONDS."

Redemption

The Bonds maturing on or after January 1, 2036 are subject to redemption prior to their stated maturity, in whole or in part at the option of the City on January 1, 2035 and thereafter, at the redemption price of 100% of the principal amount thereof, plus accrued interest thereon to the redemption date. When less than all of the outstanding Bonds are to be redeemed, such Bonds shall be redeemed in such order of maturity as shall be determined by the City, and the Bonds of less than a full maturity shall be selected by the Paying Agent in $5,000 units of principal amount by lot or in such other equitable manner as the Paying Agent may determine.

In the event the City elects to exercise its option to redeem the Bonds pursuant to the Bond Ordinance, written notice shall be given by first class mail to the registered owner of the Bonds to be redeemed at least 30 days, but not more than 60 days, prior to the redemption date.

Characteristics of Alternate Bonds

Section 15 of the Act provides that whenever there exists for a governmental unit (such as the City) a revenue source, the governmental unit may issue its general obligation bonds payable from any revenue source, and such general obligation bonds may be referred to as "alternate bonds." Such bonds are general obligation debt payable from the pledged revenue with the general obligation of the governmental unit as back-up security. The Act prescribes several conditions that must be met before alternate bonds payable from a revenue source may be issued:

First, alternate bonds must be issued for a lawful corporate purpose. If issued payable from a revenue source, which revenue source is limited in its purposes or applications, then the alternate bonds can only be issued for such limited purposes or applications.

Second, issuance must be submitted to referendum if, within the time provided by law following publication of an authorizing ordinance and notice of intent to issue alternate bonds, a petition signed by the requisite number of registered voters in the governmental unit is filed.

Third, except in the case of refunding bonds, an issuer must demonstrate that the pledged revenues are sufficient in each year to provide an amount not less than 1.25 times debt service on the alternate bonds payable from such revenue source previously issued and outstanding and the alternate bonds at the time initially issued. The sufficiency of enterprise revenues or the revenue source must be supported by the most recent audit of the governmental unit. The audit must be for a fiscal year ending not earlier than 18 months prior to the issuance of the alternate bonds. If the audit does not adequately show such revenue source or if such source of revenue is shown to be insufficient, then the determination of sufficiency must be supported by the report of an independent accountant or feasibility analyst, the latter having a national reputation for expertise in such matters. Such report must demonstrate the sufficiency of the revenues and explain how the revenues will be greater than those shown in the audit. Whenever such sufficiency is demonstrated by reference to a schedule of higher rates or charges for enterprise revenues or higher tax imposition for a revenue source, such higher rates, charges or taxes must be imposed by an ordinance adopted prior to the delivery of the alternate bonds.

Fourth, the revenue source must be pledged to the payment of the alternate bonds.

Last, the governmental unit must covenant to provide for, collect and apply the revenue source to the payment of the alternate bonds.

The City will comply with all of the aforementioned conditions prior to the issuance of the Bonds.

Payment of the Bonds

The City expects to annually appropriate funds for the payment of the principal and interest on the Bonds from Incremental Revenues (as such term is defined under the caption "TAX INCREMENT FINANCING") received by the City in connection with its three tax increment financing districts. See the caption "TAX INCREMENT FINANCING." To the extent such Incremental Revenues are insufficient to pay the principal of and interest on the Bonds, the City expects to annually appropriate other City funds or will issue its general obligation bonds permitted by law, including Section 8-5-16 of the Municipal Code, from time to time and to the fullest extent necessary such that the principal proceeds thereof are sufficient to provide for the payment of the principal of and interest on such Bonds. For each year, by law, the Pledged Revenues are to be in an amount not less than the annual principal of and interest on the Bonds and an additional amount not less than .25 times debt service.

For the purpose of providing additional funds for the payment of the Bonds, the City has caused to be levied the Pledged Taxes for each of the years while the Bonds are outstanding, in amounts sufficient for that purpose. For the prompt payment of the Bonds, the full faith, credit and resources of the City are irrevocably pledged.

Abatement of Pledged Taxes

Whenever the Pledged Revenues are available or expected to be available to pay any principal of or interest on the Bonds when due, so as to enable the abatement of the Pledged Taxes levied for the same, the City will direct in a timely manner the abatement of the Pledged Taxes by the amount of such Pledged Revenues and shall provide for the deposit of such Pledged Revenues when available into the Debt Service Fund.

Deposits to Debt Service Fund

The City will deposit all of the Pledged Revenues and the Pledged Taxes into the Debt Service Fund, which is a restricted fund established for the purpose of carrying out the covenants, terms and conditions imposed upon the City by the Bond Ordinance. The Bonds are secured by a pledge of all of the moneys on deposit in the Debt Service Fund, and such pledge is irrevocable until the Bonds have been paid in full or until the obligations of the City are discharged under the Bond Ordinance.

Additional Bonds

The City is authorized to issue from time-to-time additional bonds payable from the Pledged Revenues as permitted by law and such additional bonds may share ratably and equally in the Pledged Revenues with the Bonds; provided, however, that no such additional bonds shall be issued except in accordance with the provisions of the Act.

RISK FACTORS

The following is a discussion of certain risks that could affect the payments to be made by the City with respect to the Bonds. To identify risk factors and make an informed investment decision, potential investors should be thoroughly familiar with this entire Official Statement (including its appendices). **This discussion of risk factors is not, and is not intended to be, comprehensive or exhaustive.**

Finances of the State of Illinois

Under current law, the State shares a portion of sales tax, income tax and motor fuel tax revenue with municipalities, including the City. The State's general fiscal condition and the underfunding of the State's pension systems have materially adversely affected the State's financial condition and may result in decreased or delayed revenues allocated to the City in future years. Over time, the State has reduced the share of certain of these revenue sources, particularly income tax revenues, that are distributed to local governments, such as the City, through the Local Government Distributive Fund. With respect to income tax revenues, prior to State fiscal year 2011, 10% of income tax revenues were divided among municipalities in the State. That amount was reduced to 5.45% by State fiscal year 2015. In the State's budget for the fiscal year ending June 30, 2023, the portions distributed to local governments were 6.16% and 6.85% of individual and corporate income taxes, respectively. Beginning with the State fiscal year ended June 30, 2024, the amounts distributed to local governments are 6.47% and 6.85% of individual and corporate income taxes, respectively.

In addition, the State's recent budgets have contained provisions reducing the amount of income tax revenue to be deposited into the Local Government Distributive Fund for distribution to municipalities, like the City, by 10% for State fiscal year 2018 and by 5% for State fiscal year 2019 and State fiscal year 2020. All State budgets since the State fiscal year 2020 budget have not included such a reduction. Each State budget since the budget for State fiscal year 2018 has also included a service fee for collection and processing of local imposed sales taxes. Such fee was 2% of such sales taxes for State fiscal year 2018 and was reduced to 1.5% of such sales taxes beginning in State fiscal year 2019.

The City can give no assurance that there will not be additional changes in applicable law modifying the manner in which local revenue sharing is allocated by the State, nor can the City predict the effect the State's financial problems may have on the City's future finances.

Potential Impact of Pandemics

Recent events with the COVID-19 pandemic have shown that an outbreak of infectious disease can trigger governmentally-imposed restrictions and changes in consumer behavior that could negatively impact local economic conditions. Such changes can cause supply chain disruptions, unemployment rates to rise, taxable sales to decrease, delinquencies in tax payments and other negative pressures on economic activity that could result in decreased or delayed tax collections for the City or otherwise adversely affect the City's operations and finances.

While conditions have significantly improved, the COVID-19 pandemic is ongoing. New, more harmful variants of the virus or significant spreading of existing variants of the virus (or other viruses or pandemics) could cause reduced healthcare availability and reduced economic activity. Such reduced economic activity could in turn negatively impact property values, sales taxes, the collections of such taxes and the operations and finances of the City.

Secondary Market Prices and Liquidity

The Underwriter will not be obligated to repurchase any of the Bonds, and no representation is made concerning the existence of any secondary market for the Bonds. No assurance is given that any secondary market will develop following the completion of the offering of the Bonds, and no assurance is given that the initial offering price for the Bonds will continue for any period of time.

Prices of municipal securities in the secondary market are subject to adjustment upward and downward in response to changes in the credit markets and changes in the operating performance or tax collection patterns of issuers. Particularly, prices of outstanding municipal securities should be expected to decline if prevailing market interest rates rise. Municipal securities are generally viewed as long-term investments, subject to material unforeseen changes in the investors' or the issuer's circumstances and may require commitment of the investor's funds for an indefinite period of time, perhaps until maturity.

Rating

Moody's Investors Service, Inc. ("Moody's") has assigned the Bonds the rating set forth under "RATING" in this Official Statement. The rating reflects only the views of Moody's, and an explanation of the significance of such rating may be obtained therefrom. There is no assurance that the rating will remain in effect for any given period of time or that it will not be revised, either downward or upward, or withdrawn entirely, by Moody's if, in its judgment, circumstances warrant. Any such downward revision or withdrawal of the rating may have an adverse effect on the market price of the Bonds.

Bankruptcy

The rights and remedies of the Bondholders may be limited by and are subject to the provisions of federal bankruptcy laws, to other laws or equitable principles that may affect the enforcement of creditors' rights, to the exercise of judicial discretion in appropriate cases and to limitations on legal remedies against local governments. The opinion of Bond Counsel to be delivered with respect to the Bonds will be similarly qualified.

Loss of Premium from Redemption

Any person who purchases the Bonds at a price in excess of their principal amount or who holds Bonds trading at a price in excess of par should consider the fact that the Bonds are subject to redemption prior to maturity at the redemption prices described herein in the event such Bonds are redeemed prior to maturity. See "THE BONDS – Redemption" in this Official Statement.

Tax-Exempt Status and Risk of Audit

The failure of the City to comply with certain covenants set forth in the Bond Ordinance could cause the interest on the Bonds to become included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The Bond Ordinance does not provide for the payment of any additional interest, redemption premium or penalty on the Bonds if the interest on the Bonds becomes included in gross income for federal income tax purposes. See **"**TAX MATTERS**"** in this Official Statement.

The Internal Revenue Service (the "IRS") has established an ongoing program to audit tax-exempt obligations to determine whether interest on such obligations should be included in gross income for federal income tax purposes. Owners of the Bonds are advised that, if an audit of the Bonds were commenced, the IRS, in accordance with its current published procedures, is likely to treat the City as the taxpayer, and the owners of the Bonds may not have a right to participate in such audit. Public awareness of any audit could adversely affect the market value and liquidity of the Bonds during the pendency of the audit, regardless of the ultimate outcome of the audit.

Defeasance Risks

When any or all of the Bonds or scheduled interest payments thereon are deemed paid and discharged as provided in the Bond Ordinance, the requirements contained in the Ordinance and the pledge of the City's faith and credit thereunder and all other rights granted thereby will terminate with respect to the Bonds or scheduled interest payments thereon so paid and discharged. Bonds or scheduled interest payments thereon shall be deemed to have been paid and discharged within the meaning of the Ordinance if there has been deposited with the Paying Agent, or other commercial bank or trust company, moneys and/or Defeasance Obligations that, together with the interest to be earned on any such Defeasance Obligations, will be sufficient for the payment of the Bonds to the Stated Maturity or prior Redemption Date. There is no legal requirement in the Ordinance that Defeasance Obligations be rated in the highest rating category by any rating agency. Prices of municipal securities in the secondary market are subject to adjustment upward and downward in response to changes in the credit markets, and that could include the rating of Bonds defeased with Defeasance Obligations to the extent the Defeasance Obligations have a change or downgrade in rating.

Future Economic, Demographic and Market Conditions

Adverse economic conditions or changes in demographics within the boundaries of the City, including increased unemployment and inability to control expenses in periods of inflation, could adversely impact payment of taxes by taxpayers within the boundaries of the City and, therefore, the City's financial condition.

Environmental and Climate-Related Risks

Due to recent increases in the frequency and intensity of extreme weather events and natural disasters, the City and its residents and businesses may experience operational disruptions and increased costs for mitigation and recovery, as well as lower assessed valuation of property due to damage or destruction of property in connection with such events. The increased costs of risk-mitigation and recovery efforts cannot be determined with certainty due to the multiple factors associated with these costs, including but not limited to, the future frequency and intensity of these events, future legal and regulatory requirements, the costs of labor and materials used in mitigation and recovery, insurance rates and available coverages, and the level of state and federal assistance available.

Cybersecurity Risks

The City relies on its information systems to provide security for processing, transmission and storage of confidential personal, health-related, credit and other information. It is possible that the City's security measures will not prevent improper or unauthorized access or disclosure of personally identifiable information resulting from cyber-attacks. Security breaches, including electronic break-ins, computer viruses, attacks by hackers and similar breaches can create disruptions or shutdowns of the City and the services it provides, or the unauthorized disclosure of confidential personal, health-related, credit and other information. If personal or otherwise protected information is improperly accessed, tampered with or distributed, the City may incur significant costs to remediate possible injury to the affected persons, and the City may be subject to sanctions and civil penalties if it is found to be in violation of federal or state laws or regulations. Any failure to maintain proper functionality and security of information systems could interrupt the City's operations, delay receipt of revenues, damage its reputation, subject it to liability claims or regulatory penalties and could have a material adverse effect on its operations, financial condition and results of operations. Although the City has an insurance policy to cover some cybersecurity risks, the size and scope of the policy limits may not be sufficient to cover all cybersecurity events.

TAX INCREMENT FINANCING

The City has three tax-increment financing districts ("TIF Districts"). The City intends to pay for the Bonds with incremental property taxes to the extent available.

General

Pursuant to the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 *et seq.*, as amended and supplemented (the "TIF Act"), cities may designate redevelopment project areas and adopt tax increment financing therein.

Tax increment financing is a procedure whereby cities and counties encourage the redevelopment of designated areas. The theory of tax increment financing is that, by encouraging redevelopment projects, the value of real property in a redevelopment area should increase. When tax increment financing is adopted for a redevelopment area, the assessed value of real property in the redevelopment area is frozen for tax purposes at the current base level prior to the construction of improvements. The owners of the property continue to pay property taxes at the base level. As the property is improved, the assessed value of real property in the redevelopment area should increase above the base level. By applying the tax rate of all taxing districts having taxing power within the redevelopment area to the increase in assessed valuation of the improved property over the base level, a "tax increment" is produced. The tax increment, referred to as "incremental property taxes," are paid by the owners of property in the same manner as regular property taxes. The incremental property taxes referred to herein as "Incremental Revenues" are transferred by Madison County to the treasurer of the City and deposited in a "Special Tax Allocation Fund." All or a portion of the moneys in the Special Tax Allocation Fund are used to pay directly for redevelopment project costs or to retire bonds or other obligations issued to pay such costs. The City entered into redevelopment agreements for each of the TIF Districts pursuant to which the City agreed to reimburse the companies located in the TIF Districts directly for certain redevelopment project costs. In addition, the City entered into intergovernmental agreements with Highland Community Unit School District #5 (the "School District") to reimburse the School District from a portion of the Incremental Revenues for certain costs incurred by the School District.

The City engaged Moran Economic Development, based out of Edwardsville, Illinois, to prepare the Redevelopment Plans for each of the City's three TIF Districts. In connection with the Bonds, the City recently engaged Moran Economic Development to provide an analysis and projections of the Incremental Revenues to be derived from all three of the City's TIF Districts.

The following is a description of the three TIF Districts.

TIF District 1

Description

Pursuant to the Act, the City designated the Highland TIF Redevelopment Project Area 1 ("TIF District 1") on June 16, 2008, and adopted tax increment financing therein. TIF District 1 consists of approximately 213 acres of property in the western portion of the City, south of US-40 and north of Broadway/Highland Road. The area includes a mixture of commercial, industrial, institutional, park, and residential properties.

The goals of the TIF District 1 Redevelopment Plan include enhancing the real estate tax base of the City, encouraging and assisting with private investment through the redevelopment and rehabilitation of existing properties and facilitating new development as permitted by the Act. The City established TIF District 1 due to the physical conditions of the property in the area, as well as the general lack of economic development in this portion of the City. No specific projects or developments were identified in the original plan, and since the establishment of TIF District 1 the City has been using the Incremental

Revenues to facilitate the development and redevelopment of projects in TIF District 1 including the Anderson Urgent Care facility, the Highland Animal Hospital, Trouw Nutrition developments, and most recently the Korte Meat Processing Plant. The Korte Meat Processing Plant was recently completed and Incremental Revenue will be distributed to the City beginning in 2026. Public improvement projects in the area included $541,412 for drainage improvements and Federal Emergency Management Agency map revisions. No new developments are currently planned within TIF District 1.

TIF District 1 was originally set to expire after tax year 2031 but recently received legislative approval for a 12-year extension. The full term of the TIF District 1 is now a 35-year lifespan and is set to expire after tax year 2043.

As described hereinbefore, the City entered into an intergovernmental agreement with the School District. For TIF District 1, the City agreed to reimburse the School District the lessor of $112,000 or 50% of the total annual Incremental Revenue up to a maximum of $450,000 over the original life span of TIF District 1 for certain School District improvements. The remaining obligation is approximately $96,000 for submittal prior to 2032. In connection with the TIF District 1 term extension, the District will receive 20% of the total annual Incremental Revenue collected through the 12-year extension period.

Projected Revenues

As of the end of the 2025 Fiscal Year, TIF District 1 fund maintained a balance of $1,327,049. This fund balance can be used by the City for payment of the Bonds, municipal improvement projects, such as infrastructure and utilities, as well as for potential future private development projects. The most recent total equalized assessed value of TIF District 1 was $12,112,410, as of tax year 2024 payable 2025. The total equalized assessed value was $6,581,623, and the total incremental equalized assessed value was $5,530,787. In 2024, Incremental Revenue totaled $404,195. The following table sets forth five years of projections of future Incremental Revenue for TIF District 1 after accounting for payment obligations pursuant to the redevelopment and intergovernmental agreements. Although the projections are for five years, Moran Economic Development has projected that Incremental Revenue will continue to increase each year until TIF District 1 expires.

TIF District 1 Projected Revenue

Year		Revenues Received	Total Incremental Revenue	Obligation Payments	Annual Net Revenue
2026	1Q	$22,000			
	2Q	$26,000			
	3Q	$376,000			
	4Q	$244,000	$668,000	($135,000)	$533,000
2027	1Q	$23,000			
	2Q	$27,000			
	3Q	$395,000			
	4Q	$256,000	$701,000	($318,000)	$383,000
2028	1Q	$24,000			
	2Q	$29,000			
	3Q	$416,000			
	4Q	$270,000	$739,000	($226,000)	$513,000
2029	1Q	$25,000			
	2Q	$30,000			
	3Q	$438,000			
	4Q	$284,000	$777,000	($229,000)	$548,000
2030	1Q	$26,000			
	2Q	$32,000			
	3Q	$460,000			
	4Q	$298,000	$816,000	($232,000)	$584,000
2031	1Q	$28,000			
	2Q	$33,000			
	3Q	$482,000			
	4Q	$313,000	$856,000	($230,000)	$626,000

Notes

1) "Obligation Payments" reflect the projected obligations to the companies and the School District pursuant to redevelopment and intergovernmental agreements.

2) The increase in Incremental Revenue compared to 2024 as described hereinbefore, is attributable to the completion of the Korte Meat Processing Plant.

3) The assessed valuation is assumed to increase by 3% annually and the tax rate of all overlapping taxing districts is currently 8% and the tax rate is projected to remain at 8%.

4) It is assumed that there will not be any further development in TIF District 1.

Source: Moran Economic Development

TIF District 2

Description

Pursuant to the Act, the City designated the Highland TIF Redevelopment Project Area 2 ("TIF District 2") on January 3, 2012, and adopted tax increment financing therein. TIF District 2 consists of approximately 325 acres and includes the site of the St. Joseph Hospital and an adjacent medical office building. TIF District 2 was originally established to provide for requisite infrastructure and utility improvements, primarily to facilitate the development of the hospital and medical office property.

Since completion, the medical office building has operated as a taxable entity and as such has contributed to the Incremental Revenues generated in TIF District 2. In 2025 the Hospital Sisters Health System St. Joseph's Hospital purchased the medical office building from a private equity ownership group and announced that two thirds of the building would be used for non-profit purposes associated

with the hospital. As a result, two of the three floors of the facility will be tax-exempt beginning in 2026 (taxes payable 2027). The balance of the building will be available for lease to a for-profit entity and will remain taxable.

Since the formation of TIF District 2, other developments have occurred including The Olde Wicks Factory (Core Complex), Jimmy Johns, and Scheffel Boyle. Public improvement projects include nearly $2 million for site improvements for the hospital property, as well as for a Route 40 & Sycamore Study and Plans. Anticipated future developments in the area include a multi-unit helicopter hanger to be constructed by Air Method's Inc.

TIF District 2 was originally set to expire after tax year 2035 but recently received legislative approval for a 12-year extension. The full term of TIF District 2 is now a 35-year lifespan and is set to expire after tax year 2047.

In addition, and as described hereinbefore, the City entered into an intergovernmental agreement with the School District. For TIF District 2, the School District will receive 10% of the total annual Incremental Revenue for the original life span of TIF District 2. The School District will receive 20% of the total annual Incremental Revenue collected through the 12-year extension period.

Projected Revenues

As of the end of the 2025 Fiscal Year, TIF District 2 had a fund balance of $800,585. The fund balance can be used by the City for payment of the Bonds, municipal improvement projects, such as infrastructure and utilities, as well as for potential future private development projects. The most recent total equalized assessed value of TIF District 2 was $18,043,754, as of tax year 2024 payable 2025. The total base equalized assessed value was $9,128,061, and the total incremental equalized assessed value was $8,915,693. In 2024, Incremental Revenue totaled $642,108.

With the change in the tax-exempt status of the medical office building as described above, Moran Economic Development projected that the assessed value of the area comprised by the medical office building will decline by approximately $2.7 million, from a total assessed value of $4 million to $1.3 million. This will result in an annual decrease in TIF District 2 Incremental Revenues of $214,000. The following table sets forth five years of projections of future Incremental Revenue for TIF District 2 after accounting for payment obligations pursuant to the redevelopment and intergovernmental agreements. The following table sets forth five year projections of future annual revenues fund after accounting for obligations pursuant to the redevelopment and intergovernmental agreements, as well as the decline in equalized assessed valuation from the medical office building for 2026. Thereafter and for the term of TIF District 2, Moran Economic Development has projected that the Incremental Revenue to increase annually.

TIF District 2 Projected Revenue

Year		Revenues Received	Total Incremental Revenue	Obligation Payments	Annual Net Revenue
2026	1Q	$25,000			
	2Q	$1,000			
	3Q	$194,000			
	4Q	$121,000	$341,000	($72,000)	$269,000
2027	1Q	$27,000			
	2Q	$1,000			
	3Q	$211,000			
	4Q	$132,000	$371,000	($73,000)	$298,000
2028	1Q	$30,000			
	2Q	$1,000			
	3Q	$230,000			
	4Q	$144,000	$405,000	($78,000)	$327,000
2029	1Q	$32,000			
	2Q	$1,000			
	3Q	$249,000			
	4Q	$156,000	$438,000	($83,000)	$355,000
2030	1Q	$35,000			
	2Q	$1,000			
	3Q	$268,000			
	4Q	$168,000	$472,000	($87,000)	$385,000
2031	1Q	$37,000			
	2Q	$1,000			
	3Q	$289,000			
	4Q	$181,000	$508,000	($92,000)	$416,000

Notes

1) "Obligation Payments" reflect the projected obligations to the companies and the School District pursuant to redevelopment and intergovernmental agreements.

2) The assessed valuation is assumed to increase by 3% annually and the tax rate of all overlapping taxing districts is currently 8% and the tax rate is projected to remain at 8%.

3) It is assumed that there will not be any further development in TIF District 2.

Source: Moran Economic Development

TIF District 3

Description

Pursuant to the Act, the City designated the Highland TIF Redevelopment Project Area 3 ("TIF District 3") on June 3, 2024, and adopted tax increment financing therein. TIF District 3 consists of approximately 454 acres in the central portion of the City, north of US-40. TIF District 3 was established based on preliminary development plans and the general need to facilitate development and redevelopment of the properties which make up the area. While the original planned development was not developed, recently several developments are currently underway or recently completed. These include a Dobbs Auto Center (completed in late 2025), redevelopment of the Seasons Inn Hotel (completed in 2025), an Aldi grocery store (estimated date of completion late 2026), and the Willowbrooke multi-family housing complex (estimated date of completion second quarter 2026). Other potential developments include a senior housing development that is in the preliminary planning phase.

As of the end of the 2025 calendar year, there were no Incremented Revenues collected for TIF District 3. The first distribution of Incremental Revenue from Madison County is expected to begin in 2026 for taxes assessed in 2025.

As described hereinbefore, the City entered into an intergovernmental agreement with the School District. For TIF District 3, the School District will receive 20% of the total annual Incremental Revenues.

Projected Revenues

The most recent total equalized assessed valuation of TIF District 3 was $7,797,883, as of tax year 2024 payable 2025. The total base equalized assessed valuation was $7,571,000. The following table sets forth five years of projections of future Incremental Revenue for TIF District 3 after accounting for payment obligations pursuant to the redevelopment and intergovernmental agreements. Although the projections are for five years, Moran Economic Development has projected that Incremental Revenue will continue to increase each year until TIF District 3 expires.

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TIF District 3 Projected Revenue

Year		Revenues Received	Total Incremental Revenue	Obligation Payments	Annual Net Revenue
2026	1Q	$7,000			
	2Q	$3,000			
	3Q	$71,000			
	4Q	$45,000	$126,000	($7,000)	$119,000
2027	1Q	$8,000			
	2Q	$3,000			
	3Q	$89,000			
	4Q	$57,000	$157,000	($37,000)	$120,000
2028	1Q	$17,000			
	2Q	$6,000			
	3Q	$177,000			
	4Q	$113,000	$313,000	($153,000)	$160,000
2029	1Q	$26,000			
	2Q	$10,000			
	3Q	$279,000			
	4Q	$178,000	$493,000	($272,000)	$221,000
2030	1Q	$28,000			
	2Q	$11,000			
	3Q	$299,000			
	4Q	$190,000	$528,000	($284,000)	$244,000
2031	1Q	$30,000			
	2Q	$12,000			
	3Q	$318,000			
	4Q	$203,000	$563,000	($296,000)	$267,000

Notes

1) "Obligation Payments" reflect the projected obligations of the companies and the School District pursuant to redevelopment and intergovernmental agreements.

2) The assessed valuation is assumed to increase by 2.0% annually and the tax rate of all overlapping taxing districts is currently 8% and the tax rate is projected to remain at 8%.

3) It is assumed that there will not be any further development in TIF District 3 beyond the projects underway or announced.

Source: Moran Economic Development

Combined Projected Increment Revenue

Incremental Revenues from a TIF District may be spent for redevelopment project costs in adjacent TIF Districts. The following table sets forth the combined projected revenue for the City's three TIF Districts.

Year	TIF District 1	TIF District 2	TIF District 3	Total
2026	$533,000	$269,000	$119,000	$ 921,000
2027	383,000	298,000	120,000	801,000
2028	513,000	327,000	160,000	1,000,000
2029	548,000	355,000	221,000	1,124,000
2030	584,000	385,000	244,000	1,213,000
2031	626,000	416,000	267,000	1,309,000

THE CITY OF HIGHLAND

General

The City was incorporated in 1884. Located in west central Illinois, the City is approximately 40 miles east of downtown St. Louis and covers an area of approximately 7.4 square miles. The City is a growing community characterized by a strong commercial/industrial base, an abundance of public facilities and a variety of attractive residential developments. Founded in 1831 by Swiss settlers, the City functioned as a service center for the surrounding agricultural areas. Today, the City not only retains this function, but also serves as an attractive suburban community providing employment opportunities both locally and in other employment centers in the St. Louis Metropolitan Area. The City's proximity to interstate highways and to a major metropolitan area has enhanced the City's growth and development and offers residents the opportunity to enjoy the cultural advantages of a large metropolitan area.

Government

The City is a non-home rule municipality and operates under the Managerial Form of municipal government. The legislative body of the City is the City Council. The City Council is comprised of the Mayor and four council members. Council members are elected at large to serve four-year terms, one-half of which expire biennially. The Mayor, elected at large to serve a four-year term, is the presiding officer of the City Council. The Mayor has the right to vote on all questions coming before the City Council, but has no power to veto any ordinance, resolution or motion of the City Council.

The Mayor, with the advice and consent of the City Council, appoints the City Manager. The City Manager is the chief administrative officer of the City and is responsible for implementing council directives and policies, hiring all department heads, managing the administrative and operating functions of the government.

Employees

The City currently has 113 full-time and 264 part-time employees. City paramedics, electric linemen, police officers, telecommunicators, sergeants and operating engineers are members of one of five unions; the Fraternal Order of Police Labor Council ("FOP Patrol"), International Union of Operating Engineers ("IUOE"), International Brotherhood of Electrical Workers ("IBEW"), Fraternal Order of Police Labor Council-Sergeants ("FOP Sergeants"), or International Association of Firefighters ("IAFF"). The contract with IAFF expires on April 30, 2027, the contract with IUOE FOP expires on April 30, 2028 and the contract with IBEW expires on April 30, 2029. The City has no record of a strike or labor dispute.

Pension Plan

City employees, except for policemen, are provided retirement benefits by the State of Illinois' State-administered Illinois Municipal Retirement Fund ("IMRF"), in which the City is required to participate. Pursuant to the Illinois Pension Code, the City is required to establish and maintain actuarial requirements of the fund.

Employees not qualifying for the IMRF are considered "non-participating employees" and are covered under Social Security or the Police Pension Fund.

The annual City contribution rate is fixed by the State and provides for funding of prior service costs, including interest, as determined actuarially, over a future period of not more than 40 years. Pursuant to the Illinois Pension Code, the City is required to annually appropriate an amount sufficient to provide for its current contribution, including amounts required for contributions for Social Security purposes for covered employees. The City is authorized to levy a tax without voter approval, in an amount equal to the amount appropriated for such contributions.

Policemen receive pension benefits from the State-mandated, City-administered, Policemen's Pension Fund. A mandatory tax levy is imposed on cities in Illinois for funding this plan. A detailed description of the funds is included in Note 8 to the Financial Statements that accompany this Official Statement.

Community Services

Utilities

Natural gas service is provided by Ameren Illinois. The City provides water, sewer, electric, telephone, internet and cable service. The following is a brief description of the waterworks, sewerage and electric systems.

The City's waterworks facilities include a treatment plant, distribution facilities and storage facilities. Storage facilities, with a combined capacity of 2,950,000 gallons, consist of a 1 million gallon ground storage tank, a 1.5-million-gallon standpipe tank, a 200,000 gallon elevated storage tank, a 150,000 clear well and a 100,000 gallon clear well. The City's treatment plant was upgraded in 1993 and has a maximum capacity to treat 4,200,000 gallons per day. Average daily demand is 1,221,000 gallons per day and peak demand is 2,100,000 gallons per day.

The City's sewerage system includes a collection and distribution system and a water reclamation facility. An upgrade to the water reclamation facility was completed in 2021. The design capacity will treat an average of 2.0 million gallons of wastewater per day with peak loads up to 4 million gallons per day. The City's average dry weather flow is 1.20 million gallons per day.

Electric production facilities serving the City are owned by the City or the Illinois Municipal Electric Agency. Residents obtain electrical service through the City-owned distribution system. The City is presently developing a broadband network using a Fiber-To-The-Premises system (the "FTTP System") which is operated as a component of the City's Electric System. Additional phases of the FTTP System have been constructed and, as of April 30, 2025, the FTTP System had approximately 2,698 customers.

Media

A weekly newspaper is published in the County. The City provides cable television through its FTTP System. Cable television in the City is also available from Charter Communications.

Within the City is the Louis Latzer Memorial Public Library. Encompassing 15,552 square feet, the library has approximately 30,000 adult books, 15,500 juvenile books, 3,200 DVDs, and 2,500 audiobooks and CDs.

Public Safety

The City's police department provides police protection throughout the corporate limits of the City. Services are provided by 22 full-time officers, 1 Chief, 1 Deputy Chief and 2 full-time and 6 part-time civilian employees. Community programs offered by the department include Shop with a Cop, bicycle engraving and neighborhood watch groups. Recently completed is a new public safety facility that is approximately 28,000 square feet and includes modern detention, interview, evidence and operational space.

The City's fire department (the "Department") provides services from two stations. Twenty-four volunteer firefighters serve the City. The Department is rated "4" by the Insurance Services Organization, among ratings ranging from 1 to 10 with 1 as the highest. This rating is based on several factors including the number of firefighters and their training, response time, firefighting equipment, the City's water system, dispatch and fire prevention programs of the Department.

Recreation Activities

There are numerous parks within and immediately adjacent to the City. The City owns and operates 11 parks, the largest of which is the Silver Lake Park which encompasses 460-acres of land surrounding a 740-acre lake. Recreational activities available at this park include fishing, boating, picnicking, archery, hiking and camping.

The other City parks encompass a combined total area of approximately 76-acres. Facilities at these parks include tennis courts, soccer fields, baseball diamonds, nature walks, a skate park, playground equipment and small children playground equipment. The parks offer supervised summer activities through full-time park and recreation leaders. The City also operates a public swimming pool and has a municipal band which offers weekly outdoor band concerts in the summer.

The City also owns a recreation center, the Korte Recreation Center, and a community building, the Weinheimer Memorial Building. The Korte Recreation Center is located on approximately 6.32-acres of a 27-acre site at Glik Park located in the City. The facility was opened in 2002, and has two gymnasiums, an indoor aquatic center with both a lap and lazy river function, an indoor walking and jogging track, an administrative office, a room for aerobics, and a state-of-the-art fitness center. The Weinheimer Memorial Building has a gymnasium and meeting rooms.

In October 2020, following renovations by the property owner, the City entered into a lease for a 31-year old building encompassing 3,800 square feet for use as a senior center for 10 years. Rental payments equal $30,000 annually. The City has an option to renew the lease agreement and an option to purchase the property.

Privately owned parks include: Lindendale, owned by the Helvetia Sharpshooters Society since 1861; the Veterans of Foreign Wars Park, and; the Pistol and Rifle Club Park, which offers an indoor pistol range, and outdoor rifle and trap shooting ranges.

The Highland Country Club offers a nine-hole golf course, fishing, swimming, and dining facilities.

Medical

Within the City is St. Joseph's Hospital (the "Hospital"), a 25-bed acute care medical facility that provides a wide range of inpatient, outpatient and emergency services. Established more than 135 years

ago, in August 2013, the Hospital opened a new campus consisting of a 75,000 square foot hospital and a 125,000 square foot Medical Office Building. Inpatient and outpatient services include surgery, specialty clinics, rehab, digital imaging, laboratory, wound care, cancer care, sleep center, and community health and education outreach programs.

The City provides ambulance service within the City. The City's ambulance service maintains one Advanced Life Support (Paramedic) ambulances 4-hours a day, 7 days a week and one Basic Life Support for transport and emergency response for 40 hours a week..

Education

The public school system within the City is operated under the administration and control of the Highland Community Unit School District #5 (the "School District") and the Southwestern Illinois Community College, a two-year community college district with a campus located in Belleville, Illinois 30 miles from the City. These districts are independent of the City, having their own elected or appointed officials, budgets and administrators. The districts are empowered to levy taxes, separate and distinct from those levied by the City.

The School District owns and operates 1 primary school, 1 elementary school, 1 middle school and 1 high school in the City limits. In addition, there is a privately owned elementary and junior high school in the City.

In addition to Southwestern Illinois Community College, higher education is available at Southern Illinois University Edwardsville ("SIUE"), located approximately 23 miles from the City. SIUE provides undergraduate, graduate and professional programs for approximately 14,000 students on a 2,600-acre campus. SIUE has more than 273 areas of study.

Several other institutions of higher education are within a 35-mile radius of the City including McKendree University in Lebanon, Lewis and Clark College in Godfrey, Kaskaskia Community College in Centralia, Washington University in St. Louis, and Saint Louis University in St. Louis.

Economic and Demographic Data

Economy

The City is a growing community characterized by a strong commercial/industrial base, an abundance of public facilities and a variety of attractive residential developments. Founded in 1831 by Swiss settlers, the City functioned as a service center for the surrounding agricultural areas. Today, the City not only retains this function, but also serves as an attractive suburban community providing employment opportunities both locally and in other employment centers in the St. Louis Metropolitan Area. The City's proximity to interstate highways and to a major metropolitan area has enhanced the City's growth and development and offers residents the opportunity to enjoy the cultural advantages of a large metropolitan area.

The City estimates that there are currently approximately 300 business establishments. The City's retail activity is centered in four locations; the historic downtown and three strip shopping centers.

Transportation

There are four interstate highways which run through Madison County, two are within eight miles of the City (Interstate 55, and 270) and one (Interstate 70 running east and west across the United States) is immediately adjacent to the City. U.S. Route 40, running east and west, is the main artery through the City. Two railroads, the Chicago Northwestern and the Norfolk Southern, provide rail transportation and fixed route bus transportation in the City is provided by the Madison County Transit District.

Tri-City Regional Port District, located 40 miles west of the City, operates barge terminal facilities on the Mississippi River. Lambert-St. Louis International Airport, a major international airport located in St. Louis County, Missouri is approximately 45 miles from the City. Commercial air service is provided by St. Louis Regional Airport, a general aviation facility in Bethalto, Illinois approximately 30 miles from the City, and at MidAmerica Airport, located approximately 20 miles from at the City. The City is also served by two private general aviation airports, Highland Winet and Schaefer Metro East in Troy, the latter just 10 miles from the City.

Population

The following table sets forth population statistics for the City:

Year	Population
1980	7,122
1990	7,546
2000	8,438
2010	9,919
2020	9,991

Source: United States Department of Commerce, Bureau of Census.

Major Employers

The largest employers located within the City are as follows:

Name	Product or Service	Employees
City of Highland	Municipal Government	393
Eaton Corporation	Industrial Support Systems	360
Highland C.U.S.D.	Education	350
Basler Electric	Electrical Equipment Manufacturer	325
Walmart Stores	Department Store	322
St. Joseph's Hospital	General Hospital	212
Nutreco	Animal Food Provider	110
Apex Therapy	Physical Therapy	78
Joiner Sheet Metal and Roofing	Roofing	62
Korte Meat Processing Plant	Meat Processing	52

Source: City of Highland 2025 survey of employers.

Employment

According to the US Bureau of Census, 2019-2023 American Community Survey, 5-Year Estimates, the total civilian labor force of the City was 5,661 and 119 people were unemployed. This represents a 2.1% unemployment rate.

Housing

The following table sets forth certain statistics relating to housing for the City and, for comparative purposes, Madison County and the State of Illinois:

	Median Value of Owner Occupied Housing	% Built from 2000 or later	% Built Before 1940
City of Highland	$185,800	24.7%	13.6%
Other Entities:			
Madison County	167,900	17.2	14.7
State of Illinois	250,500	16.0	20.4

Source: US Bureau of Census, 2019-2023 American Community Survey 5-Year Estimates.

Income

The following table sets forth certain income statistics for the City and, for comparative purposes, Madison County and the State of Illinois:

	Per Capita Income	Median Family Income	% Population Below Poverty Level
City of Highland	$42,790	$99,730	6.0%
Other Entities:			
Madison County	40,869	96,412	11.3
State of Illinois	45,104	103,504	11.7

Source: US Bureau of Census, 2019-2023 American Community Survey 5-Year Estimates.

Building and Construction Data

The following table sets forth the number of units and value of building permits issued by the City for new construction and improvements for the past five Fiscal Years:

	Residential		Commercial & Industrial		
Fiscal Year	Number of Permits	Value	Number of Permits	Value	Total Value
2021	376	$10,397,786	46	$38,368,339	$48,766,125[(1)]
2022	321	8,556,333	40	12,738,940	21,295,273
2023	179	15,794,492	42	14,810,463	30,604,955
2024	252	10,026,797	61	16,833,871	26,860,668
2025	315	10,367,785	49	16,356,016	26,726,801

(1) Includes $23,670,323 for a remodeling of Walmart.

Source: City Development Department.

THE CITY'S FINANCES

The General Fund

In accordance with established accounting procedures for governmental units, the City records its financial transactions under various funds. The largest is the General Corporate Fund, from which all general operating expenses are paid and to which taxes and all other revenues not specifically allocated by law or contractual agreement to other funds are deposited.

The following table indicates the City's General Corporate Fund revenues, expenditures and changes in fund balance for the fiscal years ended April 30, 2022 through 2025:

SUMMARY OF OPERATIONS
GENERAL CORPORATE FUND
Revenues, Expenditures and Changes in Fund Balances

	Fiscal Year ended April 30			
	2022	2023	2024	2025
REVENUES:				
Property Taxes	$ 1,542,062	$ 1,578,840	$ 1,678,326	$ 1,803,768
Corporate Personal Property Replacement Taxes	375,990	423,868	277,058	186,815
Intergovernmental[1]	5,601,429	5,808,151	6,067,692	6,275,190
Charges for Services	2,384,612	2,274,977	2,201,065	2,602,748
Licenses and Forfeitures	277,883	248,515	274,911	398,190
Fines and Penalties	20,452	15,753	15,617	19,465
Revenue From Use of Property	92,823	105,507	72,452	57,964
Grants and Contributions	63,316	133,868	279,587	120,262
Miscellaneous and Interest Income	439,233	1,035,948	1,224,046	1,226,512
Total Revenues	10,797,800	11,625,427	12,090,754	12,690,914
CURRENT EXPENDITURES:				
General Government	1,435,156	1,560,264	1,616,690	1,829,872
Public Safety	3,641,775	4,003,950	3,956,155	4,025,905
Highways and Streets	1,122,579	1,072,865	1,134,598	1,311,163
Economic Development	207,116	274,914	270,898	177,982
Culture and Recreation	2,079,412	2,379,043	2,551,671	2,462,058
Capital Expenditures	1,208,958	742,610	1,468,521	1,157,520
Total Expenditures	9,694,996	10,033,646	10,998,533	10,964,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,102,804	1,591,581	1,092,221	1,726,414
DEBT SERVICE EXPENDITURES AND OTHER FINANCING SOURCES (USES)				
Principal or Lease Retirement	(72,421)	(22,794)	(23,429)	(54,245)
Interest, Issue Costs and Fixed Charges	(522)	(7,206)	(6,571)	(28,651)
Lease Proceeds	–	–	393,455	–
Sale of Capital Assets	4,855	80,626	46,525	22,508
Unrealized Appreciation (Depreciation) of Investments	–	–	–	–
Transfers in[2]	461,905	21,000	24,000	–
Transfers out[2]	(1,409,615)	(1,228,000)	(1,280,400)	(565,000)
Total other financing sources (uses)	(1,015,798)	(1,156,374)	(846,420)	(625,388)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	87,006	435,207	245,801	1,101,026
BALANCE BEGINNING OF YEAR	2,910,153	2,997,160	3,432,567	3,678,368
BALANCE END OF YEAR	$2,997,160	$3,432,567	$3,678,368	$4,779,394

Footnotes to Prior Page

(1) Intergovernmental revenue includes Revenue Sharing Receipts, local sales tax and simplified municipal telecommunications tax.

(2) Information regarding "Transfers In" and "Transfers Out" is included in the notes to the financial statements that accompany the City's Annual Disclosure Reports under "INTERFUND ACTIVITY."

Source: Derived from audited financial statements of the City.

Governmental Funds - Revenue Sources

The City derives its revenues from a variety of sources. The following list sets forth the primary sources of City revenues for its governmental funds based on audited results for the 2025 Fiscal Year:

	Revenue	Percentage of Total Revenue
Intergovernmental:		
Sales Tax:		
General Sales Tax	$ 3,762,799	16.29%
Non-Home Rule Sales Tax	2,040,974	8.83
Business District Sales Tax	1,698,175	7.35
State Income Tax[(1)]	2,059,571	8.91
Other Intergovernmental	452,820	1.96
Total	10,014,339	43.34
Property Taxes	4,881,492	21.13
Corporate Personal Property Taxes	257,219	1.12
Charges for Services	3,836,435	16.60
Licenses, Permits and Other Taxes	398,190	1.72
Interest	1,372,056	5.94
Other	2,345,791	10.15
	$23,105,522	100.00%

(1) Revenue Sharing Receipts.

Source: Fiscal Year 2025 audited financial statements.

The following is a summary of some of the more significant revenue sources of the City:

Sales Taxes

Presently a 6.25% State sales tax is charged by the State of Illinois of which 1% is distributed to cities as a local sales tax (the "General Sales Tax"). The sales tax rate in the City is currently 7.85% of which the State receives 5.25%, the Madison County Transit District receives .25%, the Metroeast Park District receives .1%, the County Flood Prevention District receives .25%, and the City receives 1% from the General Sales Tax and 1% from the Non-Home Rule Sales Tax. The sales taxes are collected by the Illinois Department of Revenue and distributed to the City monthly.

General Sales Tax. The following table sets forth the City's 1% General Sales Tax receipts for the past five Fiscal Years:

Fiscal Year	General Sales Tax
2021	$2,964,817
2022	3,278,226
2023	3,425,387
2024	3,625,234
2025	3,762,799

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Source: City's audited financial statements.

Non-Home Rule Sales Tax. In March 2006 voters approved a 1% Non-Home Rule Sales Tax. The 2008 Fiscal Year was the first full year of receipts from the tax. The Non-Home Rule Sales Tax is pledged to the payment of the City's General Obligation Capital Appreciation Bonds (Alternate Revenue Source), Series 2010. Funds remaining after payment of such bonds will be used for the maintenance of existing streets and sidewalks.

The following table sets forth the City's Non-Home Rule Sales Tax receipts for the past five Fiscal Years:

Fiscal Year	Non-Home Rule Sales Tax
2021	$1,569,326
2022	1,856,272
2023	1,933,916
2024	2,024,988
2025	2,040,974

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Source: City's audited financial statements.

Business District Sales Taxes. In July 2018, the City imposed business district sales taxes pursuant to the Business District Development and Redevelopment Law of the Illinois Municipal Code ("Business District Sales Taxes") in three districts. Two of the districts, known as Business District A and Business District B, encompassed substantially all of the City's commercial businesses. In July 2019, Business District B was combined with Business District A. The Business District Sales Tax was imposed at the rate of ½%. The City presently collects in excess of $800,000 annually from the ½% business district sales tax. In October 2022 the Business District Sales tax was increased to 1%. For the 2024 Fiscal Year the City collected $1,488,308 from this tax and for the 2025 Fiscal Year the City collected $1,698,175.

Revenue Sharing Receipts

Illinois municipalities and counties receive a portion of the Illinois State income tax as a form of revenue sharing. A portion of the Illinois State income taxes are deposited into the Local Government Distributive Fund and are then distributed to municipalities and counties monthly. The amount of such funds allocable to each such municipality and county is the proportion of the number of individual residents of such municipality or county to the total population of the State, determined in each case on the basis of the latest census of the State, municipality or county conducted by the Federal government and certified by the Secretary of State.

The following table sets forth the City's distributive share of income tax receipts for the past five Fiscal Years.

Fiscal Year	Income Tax Receipts
2021	$1,734,720
2022	1,916,199
2023	1,966,752
2024	2,041,896
2025	2,059,571

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Source: City's audited financial statements.

Charges for Services

Charges for services are for business licenses, building permits, and parks and recreation. Fees from recreation activities represent the majority of funds classified as "Charges for Services."

PROPERTY TAXATION

Tax Procedures

Real estate and railroad property, not used for transportation, are assessed by the Madison County Assessor. Railroad property used for transportation, private car lines, pollution control equipment and capital stock are assessed by the Illinois Department of Revenue. The Department is also responsible for establishing the rules and supervising the assessment of property and assigning multipliers or equalization ratios to each county.

The assessor's valuations are subject to appeal by the taxpayer and then to equalization by the Illinois Department of Revenue. The purpose of equalization is to develop a common level of assessment among counties to provide, among other things, a uniform basis for the distribution of State grant-in-aid programs and to minimize problems in the distribution of the tax burden of a governmental unit in more than one county. The multiplier is applied to all assessments, other than farmland, in a county in order to bring the level of assessment as close as possible to the statutory standard. The statutory standard for assessed values is 33 1/3% of fair cash value for non-farmland and 33 1/3% of the agricultural economic value for farmland. Agricultural economic value is determined on the basis of a productivity index. The index is based on moving averages for the most recent five-year period for which statistics are available relating to various information including (i) gross income, (ii) production costs and (iii) net return to land.

Taxable property is reassessed quadrennially. Between these quadrennial assessments, the assessor has the authority to revalue properties whose condition has altered significantly since the last assessment and any other properties which may be incorrectly assessed.

An annual tax levy, in dollar amounts, is established by the City each fiscal year and is certified and filed with the County Clerk of Madison County (the "County") not later than the last Tuesday in December. Taxes levied for the current year are collected in the next succeeding year. The County Clerk is responsible for establishing the rate of tax required to produce a net amount of funds not less than the total amount directed to be levied by the City. Pursuant to "The Truth in Taxation Act" of the State of Illinois (P.A. 82-102, approved and effective July 29, 1981), the City is required to disclose by publication and to hold a public hearing on its intention to adopt an aggregate levy in amounts more than 105% of the amount of property taxes extended or estimated to be extended upon the levy of the preceding year, exclusive of election costs, as a condition precedent to such increased levy by the City of the extension thereof by the County Clerk. The provisions of the Truth in Taxation Act do not apply to levies made to pay debt service on bonds.

Taxes in the County are due in four equal installments in July, September, October and December in the year following the date of the tax levy. The volume of assessment complaints required to be reviewed by the Board of Review, changes in assessment procedures and late submission of assessment data by taxing districts to the Board of Review, among other things, can substantially affect the date in which bills are actually mailed and taxes are due. Delinquent taxes accrue interest at the rate of 1½% per month until they are paid or until the property is forfeited.

By Illinois statute, the County has a first lien upon real property for payment of taxes. Delinquent taxes may be collected by judicial foreclosure. If an arrearage remains after the second tax payment is due, a Treasurer's tax sale occurs, usually within six months. Participants in this sale are not purchasing the actual property, but merely the taxes owed. If the taxes are not sold, the property remains with a county trustee. If the property owner fails to pay all owed taxes plus interest within two years, the property itself is sold in an auction. The new owner must then pay the tax agent or county trustee the back taxes and interest. Detailed procedures covering the sale of property for delinquent taxes are prescribed in the Illinois Property Tax Code.

The County Treasurer is responsible for tax collections and distributions to the City and other taxing districts. Distributions are made as soon as sufficient funds are available for this purpose.

Tax-Exemptions

Principal categories of exempt property are property used for religious, educational, or charitable purposes, property of the United States, property of the State of Illinois and political subdivisions thereof, homes used by disabled veterans, and property of not-for-profit corporations. Personal property was exempted from taxation after January 1, 1979. In addition, the Property Tax Code provides a variety of homestead and other exemptions, which are discussed below.

An annual General Homestead Exemption provides that the EAV of certain property owned and used for residential purposes ("Residential Property") may be reduced by the amount of any increase over the 1977 EAV, up to a maximum reduction of $10,000 for tax year 2017 and thereafter.

The Long-Time Occupant Homestead Exemption limits the increase in EAV of a taxpayer's homestead property to 10% per year if such taxpayer has owned the property for at least 10 years as of January 1 of the assessment year (or 5 years if purchased with certain government assistance) and has a household income of $100,000 or less ("Qualified Homestead Property"). If the taxpayer's annual income is $75,000 or less, the EAV of the Qualified Homestead Property may increase by no more than 7% per year. There is no exemption limit for Qualified Homestead Properties.

The Homestead Improvement Exemption applies to Residential Property that has been improved and to properties that have been rebuilt in the two years following a catastrophic event, as defined in the Property Tax Code. The exemption is limited to $75,000 for up to four years, to the extent the assessed value is attributable solely to such improvements or rebuilding.

The Senior Citizens Homestead Exemption annually reduces the EAV on residences owned and occupied by senior citizens. Beginning with tax year 2017, the maximum exemption is $8,000.

The Senior Citizens Assessment Freeze Homestead Exemption freezes property tax assessments for homeowners who are 65 and older and receive a household income not in excess of the maximum income limitation. The maximum income limitation is $55,000 for assessment year 2008 through assessment year 2017. Beginning in assessment year 2018, the maximum income limitation is $65,000. This exemption grants to qualifying senior citizens an exemption equal to the difference between (a) the current EAV of the residence and (b) the EAV of a senior citizen's residence for the year prior to the year in which he or she first qualifies and applies for the exemption, plus the EAV of improvements since such year.

Beginning January 1, 2015 purchasers of certain single family homes and residences of one to six units located in certain targeted areas (as defined in the applicable section of the Property Tax Code) can apply for the Community Stabilization Assessment Freeze Pilot Program. To be eligible the purchaser must meet certain requirements for rehabilitating the property, including expenditures of at least $5 per square foot, adjusted by the Consumer Price Index ("CPI"). Upon meeting the requirements, the assessed value of the improvements is reduced by (a) 90% in the first seven years, (b) 65% in the eighth year and (c) 35% in the ninth year. The benefit ceases in the tenth year. The program will be phased out by June 30, 2029.

The Natural Disaster Homestead Exemption (the "Natural Disaster Exemption") applies to homestead properties containing a residential structure that has been rebuilt following a natural disaster occurring in taxable year 2012 or any taxable year thereafter. A natural disaster is an occurrence of widespread or severe damage or loss of property resulting from any catastrophic cause including but not limited to fire, flood, earthquake, wind, or storm. The Natural Disaster Exemption is equal to the EAV of the residence in the first taxable year for which the taxpayer applies for the exemption minus the base amount. To be eligible for the Natural Disaster Exemption, the residential structure must be rebuilt within two years after the date of the natural disaster, and the square footage of the rebuilt residential structure may not be more than 110% of the square footage of the original residential structure as it existed immediately prior to the natural disaster. The Natural Disaster Exemption remains at a constant amount until the taxable year in which the property is sold or transferred.

Three exemptions are available to veterans of the United States armed forces. The Veterans with Disabilities Exemption for Specially-Adapted Housing exempts up to $100,000 of the Assessed Valuation of property owned and used exclusively by veterans with a disability, their spouses or unmarried surviving spouses. Qualification for this exemption requires the veteran's disability to be of such a nature that the federal government has authorized payment for purchase of specially adapted housing under the U.S. Code as certified to annually by the Illinois Department of Veterans Affairs or for housing or adaptations donated by a charitable organization to such disabled veteran.

The Standard Homestead Exemption for Veterans with Disabilities provides an annual homestead exemption to veterans with a service-connected disability based on the percentage of such disability. If the veteran has a (a) service-connected disability of 30% or more but less than 50%, the annual exemption is $2,500, (b) service-connected disability of 50% or more but less than 70%, the annual exemption is $5,000, and (c) service-connected disability of 70% or more, the property is exempt from taxation.

The Returning Veterans' Homestead Exemption is available for property owned and occupied as the principal residence of a veteran in the assessment year, and the year following the assessment year, in which the veteran returns from an armed conflict while on active duty in the United States armed forces. This provision grants a one-time, two-year homestead exemption of $5,000.

Finally, the Homestead Exemption for Persons with Disabilities provides an annual homestead exemption in the amount of $2,000 for property that is owned and occupied by certain disabled persons who meet State-mandated guidelines.

Property Tax Extension Limitation Law

The Property Tax Extension Limitation Law of the State of Illinois, as amended (the *"Limitation Law"),* limits the amount of the annual increase in property taxes to be extended for certain Illinois non-home rule units of government. The Limitation Law, permits the county boards of all counties not subject to the Limitation Law to initiate binding referenda to extend the provisions of the Limitation Law to all non-home rule taxing bodies in the county. At the April 13, 1999 Consolidated Election, voters of the County rejected a proposition to extend the provisions of the Limitation Law to taxing bodies in the County.

Property Assessment

The following table indicates the equalized assessed valuation for the City for the past five tax years:

Tax Year	Equalized Assessed Valuation	Change from Prior Year
2020	$204,332,603	—%
2021	213,367,919	4.42
2022	231,215,544	8.36
2023	249,298,426	7.25
2024	276,049,847	11.93

Source: Office of the County Clerk.

The following table sets forth the composition of equalized assessed valuation for 2024 tax year and the estimated market value:

Assessment Category	Assessed Value	Estimated Market Value
Residential	$203,154,277	$609,462,831
Commercial	66,228,600	198,685,800
Industrial	5,804,040	17,412,120
Mineral	172,990	518,970
Railroads	202,070	606,210
Farmland	487,870	487,870
Total Taxable Properties	276,049,847	827,173,801
Tax Increment Financing	14,389,967	43,169,901
SubTotal	$290,439,814	$870,343,702
Exemptions (Sr. Citizens Homestead, Sr. Citizens Tax Freeze, General Homestead and Others)	34,707,856	104,123,568
Total	$325,147,670	$974,467,270

Source: Equalized assessed values were provided by the County Clerk.

Tax Rates

The following table sets forth the City's tax rates per $100 equalized assessed valuation for the tax years 2021 through 2024:

	2021	2022	2023	2024
General Government[1]	$ .3269	$ .3219	$ .3243	$ .3158
Retirement	.1664	.1536	.1404	.1268
Police Protection[2]	.0737	.0725	.0731	.0712
Fire Protection[3]	.0737	.0725	.0731	.0712
Playground & Recreation[4]	.0884	.0870	.0877	.0854
Band[5]	.0188	.0173	.0161	.0145
Social Security	.2344	.2163	.2014	.1902
Liability Insurance	.1407	.1384	.1284	.1160
Crossing Guards [6]	.0043	..0039	.0037	.0033
Audit	.0118	.0126	.0161	.0221
Ambulance[7]	.2454	.2417	.2435	.2371
Community Building[8]	.0737	.0725	.0731	.0712
Police Pension	.3081	.2846	.2648	.2435
Library[9]	.1473	.1450	.1461	.1423
Library Liability Insurance[10]	.0165	.0152	.0141	.0127
Lease	.0141	.0130	.0121	.0109
Bonds	—	—	—	—
Public Comfort Station	.0169	.0217	.0201	.0091
	$1.9611	$1.8897	$1.8381	$1.7433

(1) The maximum tax rate is equal to $.333 per $100 of assessed value but may be increased to $.4375 by referendum.

(2) The maximum tax rate is equal to $.075 per $100 of assessed value but may be increased to $.60 by referendum.

(3) The maximum tax rate is equal to $.075 per $100 of assessed value but may be increased to $.60 by referendum.

(4) The maximum tax rate is equal to $.09 per $100 of assessed value but may be increased by referendum to any rate.

(5) The maximum tax rate is equal to $.04 per $100 of assessed value.

(6) The maximum tax rate is equal to $.02 per $100 of assessed value.

(7) The maximum tax rate is equal to $.25 per $100 of assessed value.

(8) The maximum tax rate is equal to $.075 per $100 of assessed value.

(9) The maximum tax rate is equal to $.15 per $100 of assessed value.

(10) The maximum tax rate is equal to $.0333 per $100 of assessed value.

Property Tax Collections

Due to the procedures used in the collection and distribution of taxes, Madison County does not make a distinction in record keeping between total current taxes collected and back taxes collected (see the caption "PROPERTY TAXATION-Tax Procedures"). A final annual settlement of taxes is made by the County approximately 6 to 10 months following the due date on the last installment of taxes. The following table sets forth the total taxes distributed to the City by the final tax settlement date:

Tax Year	Taxes Extended	Taxes Distributed	% Distributed
2019	$4,048,083	$4,024,875	99.43%
2020	4,225,598	4,219,417	99.85
2021	4,184,358	4,147,236	99.11
2022	4,369,281	4,312,801	98.71
2023	4,582,354	4,498,921	98.18
2024[(1)]	4,812,377	4,735,510	NA

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(1) Represents partial collections to April 1, 2026.

Source: City's Finance Department.

Major Taxpayers

The following table sets forth information regarding the top ten taxpayers in the City based on 2024 property tax assessment.

Taxpayer	Business	Assessed Valuation	% of Total Assessed Valuation[(1)]
St. Joseph's Hospital	Healthcare	$4,008,120	1.45%
Walmart Stores	Department Store	3,248,100	1.18
Frey Properties	Developer	2,742,840	0.99
CBL Acquisition Corp. (formerly Cooper B-Line Systems)	Industrial Support Systems	2,136,090	0.77
Trouw Nutrition USA	Feed Additive	2,022,720	0.73
Cedarhurst of Highland Real Estate LLC	Real Estate Development	1,805,060	0.65
Glik Development Co.	Real Estate Development	1,596,130	0.58
Retko Group LLC	Construction	1,232,140	0.45
Schmitt Family Limited Partnership	Car Dealership	1,200,380	0.43
Emeral Point Villas LTD	Real Estate Development	1,120,990	0.41

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(1) Based on the ratio of the assessed valuation of the taxpayer to the City's assessed valuation of $276,049,847.

Source: Madison County Clerk.

2020 Certificates

In 2020, the City issued General Obligation Debt Certificates (Limited Tax), Series 2020 (the "2020 Certificates") to finance facilities within a Business District. Although the intent of the City is to pay for the 2020 Certificates from the Business District Sales Taxes (see "THE CITY'S FINANCES – Governmental Funds – Revenue Sources – Sales Taxes – Business District Sales Taxes"), the payment of the principal of and the interest on the 2020 Certificates is payable from any funds lawfully available to the City for the payment of such obligations and debt and annually appropriated for that purpose. The City agrees to appropriate funds annually and in a timely manner so as to provide for the making of all payments relating to the 2020 Certificates when due.

The following table sets forth the debt service requirements on the 2020 Certificates outstanding as of the date of issuance of the Bonds.

Fiscal Year	Principal	Interest	Total Debt Service
2027	$ 385,000	$ 181,725	$ 566,725
2028	400,000	166,325	566,325
2029	410,000	158,325	568,325
2030	420,000	150,125	570,125
2031	425,000	141,200	566,200
2032	435,000	131,638	566,638
2033	445,000	121,850	566,850
2034	460,000	108,500	568,500
2035	475,000	94,700	569,700
2036	490,000	80,450	570,450
2037	500,000	65,750	565,750
2038	520,000	50,750	570,750
2039	535,000	32,550	567,550
2040	550,000	16,500	566,500
Total	$6,450,000	$1,500,388	$7,950,388

2023 Certificates

In 2023, the City issued General Obligation Debt Certificates (Limited Tax), Series 2023 (the "2023 Certificates") to finance a water project and improvements to the City Hall that is located within a Business District. The 2023 Certificates are to be repaid from any available City revenues; however, the City expects to pay the 2023 Certificates with revenues from the water system (approximately 13% of the principal and interest) and from the City's business district sales tax (approximately 87% of the principal and interest). Although the intent of the City is to pay for the 2023 Certificates from the Business District Sales Taxes (see "THE CITY'S FINANCES – Governmental Funds – Revenue Sources – Sales Taxes – Business District Sales Taxes") and the waterworks system revenues, the payment of the principal of and the interest on the 2023 Certificates is payable from any funds lawfully available to the City for the payment of such obligations and debt and annually appropriated for that purpose. The City agrees to appropriate funds annually and in a timely manner so as to provide for the making of all payments relating to the 2023 Certificates when due.

The following table sets forth the debt service requirements on the 2023 Certificates outstanding as of the date of issuance of the Bonds.

Fiscal Year	Principal	Interest	Total Debt Service
2027	$ 185,000	$ 70,569	$ 255,569
2028	190,000	62,338	252,338
2029	200,000	53,778	253,778
2030	205,000	44,888	249,888
2031	215,000	35,669	250,669
2032	225,000	26,011	251,011
2033	235,000	15,914	250,914
2034	245,000	5,378	250,378
Total	$1,700,000	$314,545	$2,014,545

Alternate Revenue Bonds

The following table sets forth a list of the City's outstanding general obligation alternate revenue source bonds as of the date of this Official Statement. The table includes the source of revenue from which debt service payments are made or expected to be made.

Issue	Source of Repayment	Principal Outstanding
General Obligation Capital Appreciation Bonds (Alternate Revenue Source), Series 2010	Non-Home Rule Sales Tax	$1,196,546
General Obligation Refunding Bonds (Alternate Revenue Source) Series 2020	General Obligation Bonds and Incremental Revenues	1,620,000
General Obligation Sewerage System Refunding Bonds (Alternate Revenue Source) Series 2021 (the "2021 Bonds").	Sewerage System	1,410,000
General Obligation Bonds (Alternate Revenue Source) Series 2026	General Obligation Bonds and Incremental Revenues	2,000,000
Total		$6,226,546

The following table sets forth the debt service on the City's outstanding general obligation alternate revenue source bonds, as of the date of this Official Statement, including the source of revenue from which debt service is expected to be paid:

Fiscal Year	Incremental Revenues and Other Funds*	Non-Home Rule Sales Tax	Sewer System	Total Debt Service*
2027	$ 312,541	$ 535,000	$ 178,650	$1,026,191
2028	343,100	535,000	175,550	1,053,650
2029	346,350	535,000	177,400	1,058,750
2030	339,300	540,000	174,200	1,053,500
2031	342,250	—	175,950	518,200
2032	339,900	—	177,600	517,500
2033	192,400	—	159,350	351,750
2034	193,000	—	141,400	334,400
2035	193,400	—	—	193,400
2036	188,600	—	—	188,600
2037	188,800	—	—	188,800
2038	188,800	—	—	188,800
2039	193,600	—	—	193,600
2040	193,000	—	—	193,000
2041	192,200	—	—	192,200
2042	191,200	—	—	191,200
2043	189,806	—	—	189,806
2044	193,206	—	—	193,206
2045	190,981	—	—	190,981
2046	193,325	—	—	193,325
Total	$4,705,759	$2,145,000	$1,360,100	$8,210,859

Promissory Note

On October 20, 2018 the City issued Promissory Notes, Series 2018 (the "2018 Promissory Notes") in the principal amount of $1,665,000 of which $650,000 is presently outstanding. Proceeds from the 2018 Promissory Notes were used to make improvements to the City's waterworks system. The 2018 Promissory Notes are a general obligation of the City; however, the City expects to make payments solely from the City's waterworks system.

On December 9, 2025 the City issued Promissory Notes, Series 2025 (the "2025 Promissory Notes") in the principal amount of $313,106. Proceeds from the 2025 Promissory Notes were used to purchase an Ambulance and Auto Load Stretchers. The 2025 Promissory Notes are a general obligation of the City; however, the City expects to make payments solely from the City's ambulance budgeted funds.

Installment Purchase Agreement

During the 2020 Fiscal Year, the City entered into an installment purchase agreement in the amount of $300,000 ($30,000 annual rental payments over a term of 10 years) in connection with a senior center. $180,000 is presently outstanding.

* Subject to Change

Legal Debt Limit and Debt Margin

The City may enter into installment purchase contracts, and, subject to a vote, may issue general obligation bonds in an amount not exceeding 8.625% of its assessed valuation. The following table sets forth the City's legal debt limit and debt margin as of the date of issuance of the Bonds.

2024 Assessed Value	$290,439,814
Debt Limit - 8.625% of Assessed Value	$25,050,433
Less: Debt Counting Against Limit[(1)]	
2020 Installment Purchase Agreement (principal)	$ 180,000
2020 Debt Certificates	6,820,000
2023 Debt Certificates	1,870,000
2018 Promissory Note	650,000
2025 Promissory Note	313,106
Total	$ 9,833,106
Legal Debt Margin	$15,217,327

(1) As long as the City pays the alternate bonds from the pledged revenues, the alternate revenue source bonds will not count against any constitutional or statutory debt limit. Accordingly, the City's alternate bonds are not included in the table above.

Without voter approval, the City may issue bonds pursuant to the Illinois Municipal Code (bonds authorized under Section 8-5-16 of the Illinois Municipal Code) in an amount equal to .50% of assessed valuation. The following table sets forth the City's non-referendum debt limit:

2024 Assessed Value	$290,439,814
Debt Limit - .50% of Assessed Value	$1,452,199
Less: Debt Counting Against Limit	—
Legal Debt Margin	$1,452,199

Direct and Overlapping Debt

The following table sets forth information relating to the direct and overlapping general obligation debt of the City as of the date of issuance of the Bonds:

	Outstanding Bonds	Percent Applicable to The City[(1)]	City's Direct and Overlapping Debt
City of Highland[(2)]	$ 9,833,106	100.00%	$ 9,833,106
Southwestern Illinois College #522	18,435,000	2.82	519,867
Community Unit School Dist. No. 5	44,583,000	49.16	21,917,003
	$72,851,106		$32,269,976

(1) Based on 2024 assessed valuation. The table excludes the City's alternate bonds since the alternate bonds are not considered debt unless property taxes are extended for payment of such bonds.

Source: Bond amounts were derived from records available through the Municipal Securities Rulemaking Board's Electric Municipal Market Access system ("EMMA"). Assessments were provided by records of the County Clerk.

Additional and Future Debt

The City has no current plans for the incurrence of additional bonds or other borrowing.

THE PROJECT

Description

The Bonds are being issued to construct two streets located in TIF Districts pursuant to redevelopment agreements with the companies located in the TIF Districts. One of the streets will be located in TIF District 2 and will encompass approximately 600 feet and the second street will also encompass approximately 600 feet. Engineers have been selected for the design work. Design for the street in TIF District 2 is expected to be completed in calendar year 2026 and bids are expected be obtained once the IDOT permits are obtained. Design for the street in TIF District 3 is expected to be completed in approximately 30 days and bids are expected to be obtained soon thereafter. Construction of both streets is expected to be completed in 12 months.

Estimated Sources and Uses of Funds*

The estimated sources and uses of funds are set forth below.

Sources of Funds	
Net Proceeds of the Bonds[(1)]	$1,993,360
Interest During Construction[(2)]	58,135
Total	$2,051,495
Uses of Funds	
Project Funds	$1,995,995
Costs of Issuance	55,500
Total	$2,051,495

(1) Represents the principal amount of the Bonds, plus the estimated original issue premium less the estimated underwriter's discount.

(2) Assumes a 2-year construction period and an investment rate of 3%.

RATING

Moody's Investors Service, Inc., 7 World Trade Center, 250 Greenwich, New York, New York 10007 has assigned the Bonds the rating of "Aa3." An explanation of the significance of the rating may be obtained from the rating agency. There is no assurance that such rating will continue for any period of time or that it will not be revised or withdrawn. A revision or withdrawal of a rating may adversely affect the market price of the Bonds.

LEGAL MATTERS

All matters incident to the authorization and issuance of the Bonds are subject to the approval of Gilmore & Bell, P.C., Edwardsville, Illinois, Bond Counsel. Bond Counsel has participated only in the preparation of portions of this Official Statement captioned "THE BONDS", "LEGAL MATTERS," "TAX MATTERS" and "CONTINUING DISCLOSURE UNDERTAKING" (except for "Prior Compliance"). Bond Counsel accordingly expresses no opinion as to the accuracy or sufficiency of other portions of this Official Statement or as to the financial statements contained herein. Certain legal matters will be passed upon for the Underwriter by Pierson Ferdinand LLP, Kansas City, Missouri.

* Subject to Change

TAX MATTERS

The following is a summary of the material federal and State of Illinois income tax consequences of holding and disposing of the Bonds. This summary is based upon laws, regulations, rulings and judicial decisions now in effect, all of which are subject to change (possibly on a retroactive basis). This summary does not discuss all aspects of federal income taxation that may be relevant to investors in light of their personal investment circumstances or describe the tax consequences to certain types of owners subject to special treatment under the federal income tax laws (for example, dealers in securities or other persons who do not hold the Bonds as a capital asset, tax-exempt organizations, individual retirement accounts and other tax deferred accounts, and foreign taxpayers), and, except for the income tax laws of the State of Illinois, does not discuss the consequences to an owner under any state, local or foreign tax laws. The summary does not deal with the tax treatment of persons who purchase the Bonds in the secondary market. Prospective investors are advised to consult their own tax advisors regarding federal, state, local and other tax considerations of holding and disposing of the Bonds.

Opinion of Bond Counsel

In the opinion of Gilmore & Bell, P.C., Bond Counsel to the City, under the law existing as of the issue date of the Bonds:

Federal Tax Exemption. The interest on the Bonds (including any original issue discount properly allocable to an owner thereof) is excludable from gross income for federal income tax purposes.

Alternative Minimum Tax. The interest on the Bonds is not an item of tax preference for purposes of computing the federal alternative minimum tax.

Bank Qualification. The Bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "Code").

Bond Counsel's opinions are provided as of the date of the original issue of the Bonds, subject to the condition that the City comply with all requirements of the Code that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon be, or continue to be, excludable from gross income for federal income tax purposes. The City has covenanted to comply with all such requirements. Failure to comply with certain of such requirements may cause the inclusion of interest on the Bonds in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. Bond Counsel is expressing no opinion regarding other federal, state or local tax consequences arising with respect to the Bonds, but has reviewed the discussion under the heading **"TAX MATTERS."**

Other Tax Consequences

Interest Taxable. The interest on the Bonds is not exempt from income taxation by the State of Illinois.

Original Issue Discount. For federal income tax purposes, original issue discount is the excess of the stated redemption price at maturity of a Bond over its issue price. The stated redemption price at maturity of a Bond is the sum of all payments on the Bond other than "qualified stated interest" (*i.e.*, interest unconditionally payable at least annually at a single fixed rate). The issue price of a Bond is generally the first price at which a substantial amount of the Bonds of that maturity have been sold to the public. Under Section 1288 of the Code, original issue discount on tax-exempt bonds accrues on a compound basis. The amount of original issue discount that accrues to an owner of a Bond during any accrual period generally equals (1) the issue price of that Bond, plus the amount of original issue discount accrued in all prior accrual periods, multiplied by (2) the yield to maturity on that Bond (determined on the basis of compounding at the close of each accrual period and properly adjusted for the length of the accrual period), minus (3) any interest payable on that Bond during that accrual period. The amount of original issue discount accrued in a particular accrual period will be considered to be received ratably on

each day of the accrual period, will be excludable from gross income for federal income tax purposes, and will increase the owner's tax basis in that Bond. Prospective investors should consult their own tax advisors concerning the calculation and accrual of original issue discount, if any

Original Issue Premium. For federal income tax purposes, premium is the excess of the issue price of a Bond over its stated redemption price at maturity. The stated redemption price at maturity of a Bond is the sum of all payments on the Bond other than "qualified stated interest" (i.e., interest unconditionally payable at least annually at a single fixed rate). The issue price of a Bond is generally the first price at which a substantial amount of the Bonds of that maturity have been sold to the public. Under Section 171 of the Code, premium on tax-exempt obligations amortizes over the term of the Bond using constant yield principles, based on the purchaser's yield to maturity. As premium is amortized, the owner's basis in the Bond and the amount of tax-exempt interest received will be reduced by the amount of amortizable premium properly allocable to the owner, which will result in an increase in the gain (or decrease in the loss) to be recognized for federal income tax purposes on sale or disposition of the Bond prior to its maturity. Even though the owner's basis is reduced, no federal income tax deduction is allowed. Prospective investors should consult their own tax advisors concerning the calculation and accrual of bond premium, if any.

Sale, Exchange or Retirement of Bonds. Upon the sale, exchange or retirement (including redemption) of a Bond, an owner of the Bond generally will recognize gain or loss in an amount equal to the difference between the amount of cash and the fair market value of any property actually or constructively received on the sale, exchange or retirement of the Bond (other than in respect of accrued and unpaid interest) and such owner's adjusted tax basis in the Bond. To the extent a Bond is held as a capital asset, such gain or loss will be capital gain or loss and will be long-term capital gain or loss if the Bond has been held for more than 12 months at the time of sale, exchange or retirement.

Reporting Requirements. In general, information reporting requirements will apply to certain payments of principal, interest and premium paid on the Bonds, and to the proceeds paid on the sale of the Bonds, other than certain exempt recipients (such as corporations and foreign entities). A backup withholding tax will apply to such payments if the owner fails to provide a taxpayer identification number or certification of foreign or other exempt status or fails to report in full dividend and interest income. The amount of any backup withholding from a payment to an owner will be allowed as a credit against the owner's federal income tax liability.

Collateral Federal Income Tax Consequences. Prospective purchasers of the Bonds should be aware that ownership of the Bonds may result in collateral federal income tax consequences to certain taxpayers, including, without limitation, certain applicable corporations subject to the corporate alternative minimum tax, financial institutions, property and casualty insurance companies, individual recipients of Social Security or Railroad Retirement benefits, certain S corporations with "excess net passive income," foreign corporations subject to the branch profits tax, life insurance companies, and taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry or have paid or incurred certain expenses allocable to the Bonds. Bond Counsel expresses no opinion regarding these tax consequences. Purchasers of Bonds should consult their tax advisors as to the applicability of these tax consequences and other federal income tax consequences of the purchase, ownership and disposition of the Bonds, including the possible application of state, local, foreign and other tax laws.

Bond Counsel notes that interest on the Bonds may be included in adjusted financial statement income of applicable corporations for purposes of determining the applicability and amount of the federal corporate alternative minimum tax.

MUNICIPAL ADVISOR

WM Financial Strategies, St. Louis, Missouri (the "Municipal Advisor"), is a registered municipal advisor with the Securities and Exchange Commission and the Municipal Securities Rulemaking Board. The Municipal Advisor is employed by the City to render certain professional services, including advising the City on a plan of financing and assisting in preparing the Official Statement for the sale of the Bonds. The Municipal Advisor does not guaranty, warrant or represent the accuracy or completeness of the information contained in this Official Statement.

UNDERWRITING

UMB Bank, N.A., Kansas City, Missouri (the "Underwriter"), has agreed to purchase the Bonds from the City at a price equal to $_____ (representing $_____ original principal amount of the Bonds, plus a net original issue premium of $_____, and less an underwriting discount of $_____). The Bond Purchase Agreement provides that the Underwriter will purchase all of the Bonds if any are purchased. The obligation of the Underwriter to accept delivery of the Bonds is subject to various conditions contained in the Bond Purchase Agreement.

The Bonds will be offered to the public initially at the prices set forth on the cover page of this Official Statement. The Underwriter may offer and sell the Bonds to certain dealers (including dealers depositing the Bonds into investment trusts) at prices other than the price stated on the cover page hereof and may change the initial offering price from time to time subsequent to the date hereof. In connection with the offering, the Underwriter may overallot or effect transactions which stabilize or maintain the market price of the Bonds at a level above that which might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time.

NO LITIGATION CERTIFICATE

Simultaneously with the delivery of and payment for the Bonds, the Mayor, acting on behalf of the City, will furnish to the Underwriter a certificate which shall state, among other things, that there is no controversy, suit or other proceeding of any kind pending or to his knowledge, threatened in any court (either State or Federal) restraining or enjoining the issuance or delivery of the Bonds or questioning (i) the proceedings under which the Bonds are to be issued, (ii) the validity of the Bonds, (iii) the pledge by the City of the Pledged Revenues or the levy of the Pledged Taxes, or (iv) the legal existence of the City or the title to office of the present officials of the City.

CONTINUING DISCLOSURE UNDERTAKING

The Undertaking

The City will covenant in a Continuing Disclosure Undertaking to provide certain financial information and operating data relating to the City as described below (the "Annual Report") and to provide notices of the occurrence of certain enumerated events. The City shall file the Annual Reports with the Municipal Securities Rulemaking Board (the "MSRB") via the Electronic Municipal Market Access system ("EMMA") as follows:

(i) Within 240 days following the end of each Fiscal Year, commencing with the Fiscal Year ending April 30, 2026, the audited financial statements of the City.

(ii) Within 240 days following the end of each Fiscal Year, commencing with the Fiscal Year ending April 30, 2026, certain annual financial information and operating data generally consistent with the tables contained in this Official Statement under the captions "THE CITY'S FINANCES," "PROPERTY TAXATION," and "DEBT OF THE CITY."

(iii) Notice of the occurrence of any of the following events with respect to the Bonds, within 10 business days after the occurrence:

(1) principal and interest payment delinquencies;

(2) non-payment related defaults, if material;

(3) modifications to rights of bondholders, if material;

(4) bond calls, if material, and tender offers;

(5) defeasances;

(6) rating changes;

(7) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Forms 570-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax-exempt status of the Bonds;

(8) unscheduled draws on debt service reserves reflecting financial difficulties;

(9) unscheduled draws on credit enhancements reflecting financial difficulties;

(10) substitution of credit or liquidity providers, or their failure to perform;

(11) release, substitution or sale of property securing repayment of the Bonds, if material;

(12) bankruptcy, insolvency, receivership or similar event of the City;

(13) the consummation of a merger, consolidation or acquisition involving the City or the sale of all or substantially all of the assets of the City, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

(14) appointment of a successor or additional trustee or the change of name of the trustee, if material;

(15) incurrence of a financial obligation of the City, if material, or agreement to covenants, events of default, remedies, priority rights or other similar terms of a financial obligation of the City, any of which affect security holders, if material; and

(16) default, event of acceleration, termination event, modification of terms or other similar events under the terms of a financial obligation of the City, any of which reflect financial difficulties.

For purposes of (15) and (16) above, "financial obligation" means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of (a) or (b) in this definition; *provided however*, the term financial obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with Rule 15c-12.

The City may also, from time to time, choose to provide notice of other events or matters, but the City does not undertake to commit to provide any such notice of any event or matter except those indicated herein.

The City may amend its disclosure obligations provided that the City receives an opinion from nationally recognized bond counsel to the effect that such modifications are in compliance with the Rule.

If the City fails to comply with its disclosure obligations, any holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the City to comply with its obligations. A default by the City in its disclosure obligations shall not be deemed a default under the Bond Ordinance and the sole remedy shall be an action to compel performance.

Prior Compliance

The City believes it has complied with its prior undertakings under the Rule during the past five years in all material respects, except that the City failed to file its audited financial statements and other financial and operating data within the time frame required by its prior continuing disclosure undertaking for the fiscal years ended April 30, 2022, 2023, 2024 and 2025. The financial and operating data were filed late by 68, 118, 148 and 50 days respectively. The City believes it is currently in material compliance with its continuing disclosure obligations. The late filings were primarily due to auditor staffing shortages.

The City has engaged its Municipal Advisor, WM Financial Strategies, St. Louis, Missouri, to assist the City in complying with its continuing disclosure filings.

CERTIFICATION OF OFFICIAL STATEMENT

Simultaneously with the delivery of the Bonds, the Mayor, acting on behalf of the City, will furnish to the Underwriter a certificate which shall state, among other things, that to the best of his knowledge and belief, this Official Statement (and any amendment or supplement hereto) as of the date of sale and as of the date of delivery of the Bonds does not contain any untrue statement of a material fact and does not omit to state a material fact required to be stated therein or necessary to make the statements herein, in light of the circumstances under which they were made, not misleading in any material respect.

MISCELLANEOUS

This Official Statement is not to be construed as a contract or agreement between the City and the purchasers or holders of any of the Bonds. Any statement made in this Official Statement involving matters of opinion is intended merely as an opinion and not as a representation of fact. The information and expressions of opinion contained herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the City since the date hereof.

CITY OF HIGHLAND, ILLINOIS

BY: _____
Mayor

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APPENDIX A

CITY OF HIGHLAND, ILLINOIS
FINANCIAL STATEMENTS
April 30, 2025

The financial statements presented within this APPENDIX A have been extracted from the City's annual financial statements for the year ended April 30, 2025. The statements include supplemental information and the auditor's report which are not included herein. Copies of the annual financial statements, in their entirety, and the budget for the fiscal year ending April 30, 2026 are at https://www.highlandil.gov/departments/general_administration/finance_and_benefits/finance.php#outer-64.

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EXHIBIT "1"

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF NET POSITION

	PRIMARY GOVERNMENT						COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		TOTAL		INDUSTRIAL DEVELOPMENT COMMISSION
	APRIL 30,		APRIL 30,		APRIL 30,		
ASSETS	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

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

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
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	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
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
ASSETS							
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	$ 7,376,416	$ 11,398,771	$ 1,520,434	$ 3,970,348	$ 11,869,810	$ 36,135,779	$ 51,650
LIABILITIES							
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	795,521	$ 0	34,869	250,000	46,366	1,126,756	$ 0
DEFERRED INFLOWS OF RESOURCES							
Unavailable Property Taxes	1,801,501	0	654,514	0	2,730,483	5,186,498	0
FUND BALANCES							
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	4,494,964				(60,372)	4,434,592	
Total Fund Balances	4,779,394	11,398,771	831,051	3,720,348	9,092,961	29,822,525	51,650
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 7,376,416	$ 11,398,771	$ 1,520,434	$ 3,970,348	$ 11,869,810	$ 36,135,779	$ 51,650

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

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
ASSETS							
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	$ 6,174,487	$ 10,747,851	$ 1,981,421	$ 2,790,613	$ 11,295,911	$ 32,990,283	$ 52,702
LIABILITIES							
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	792,663	$ 0	47,197	297,696	694,038	1,831,594	$ 0
DEFERRED INFLOWS OF RESOURCES							
Unavailable Property Taxes	1,703,456	0	607,042	0	2,488,508	4,799,006	0
FUND BALANCES							
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	3,678,368	10,747,851	1,327,182	2,492,917	8,113,365	26,359,683	52,702
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 6,174,487	$ 10,747,851	$ 1,981,421	$ 2,790,613	$ 11,295,911	$ 32,990,283	$ 52,702

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

EXHIBIT "4"

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

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, 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	$ 4,796,130	$ 5,026,711

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

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

	LIGHT AND POWER	WATER	SEWER	SOLID WASTE	TOTALS
ASSETS					
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
DEFERRED OUTFLOWS OF RESOURCES					
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
LIABILITIES					
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
DEFERRED INFLOWS OF RESOURCES					
Related to OPEB	253,388	81,084	70,949		405,421
Related to Pensions - IMRF	819,161	281,562	168,968		1,269,691
Total Deferred Inflows of Resources	1,072,549	362,646	239,917	0	1,675,112
NET POSITION					
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
ASSETS					
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
DEFERRED OUTFLOWS OF RESOURCES					
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
LIABILITIES					
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
DEFERRED INFLOWS OF RESOURCES					
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
NET POSITION					
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	19,212,679	3,034,039	2,517,473	2,275,284	27,039,475
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	18,321,459	2,890,136	2,057,821	2,216,804	25,486,220
Operating Income	891,220	143,903	459,652	58,480	1,553,255
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)	234,008	92,572	(53,131)	27,564	301,013
Increase in Net Position	1,125,228	236,475	406,521	86,044	1,854,268
Total Net Position, Beginning of Year, Restated	18,183,698	11,542,255	9,826,700	954,354	40,507,007
Total Net Position, End of Year	$ 19,308,926	$ 11,778,730	$ 10,233,221	$ 1,040,398	$ 42,361,275

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	17,892,644	2,981,178	2,543,080	2,184,355	25,601,257
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	16,922,011	2,631,582	2,056,586	2,231,767	23,841,946
Operating Income (Loss)	970,633	349,596	486,494	(47,412)	1,759,311
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)	(129,700)	83,439	(51,994)	85,880	(12,375)
Increase in Net Position	840,933	433,035	434,500	38,468	1,746,936
Total Net Position, Beginning of Year, Restated	17,342,765	11,109,220	9,392,200	915,886	38,760,071
Total Net Position, End of Year, Restated	$ 18,183,698	$ 11,542,255	$ 9,826,700	$ 954,354	$ 40,507,007

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	2,644,389	1,049,400	1,148,521	40,990	4,883,300
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	(2,246,165)	(755,029)	(900,407)	0	(3,901,601)
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	$ 1,815,940	$ 5,081,223	$ 5,592,796	$ 980,962	$ 13,470,921
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	$ 1,815,940	$ 5,081,223	$ 5,592,796	$ 980,962	$ 13,470,921
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	1,753,169	905,497	688,869	(17,490)	3,330,045
Net Cash Provided by Operating Activities	$ 2,644,389	$ 1,049,400	$ 1,148,521	$ 40,990	$ 4,883,300

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, 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	2,225,102	1,022,240	964,187	216,909	4,428,438
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	(2,792,145)	(1,032,318)	(879,179)	0	(4,703,642)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Receipts of Interest	3,090	57,847	62,420	11,860	135,217
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	$ 1,225,826	$ 4,724,152	$ 5,281,144	$ 912,575	$ 12,143,697
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	$ 1,225,826	$ 4,724,152	$ 5,281,144	$ 912,575	$ 12,143,697
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:					
Operating Income (Loss)	$ 970,633	$ 349,596	$ 486,494	$ (47,412)	$ 1,759,311
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	1,254,469	672,644	477,693	264,321	2,669,127
Net Cash Provided by Operating Activities	$ 2,225,102	$ 1,022,240	$ 964,187	$ 216,909	$ 4,428,438

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

EXHIBIT "10"

CITY OF HIGHLAND, ILLINOIS
STATEMENTS OF NET POSITION
FIDUCIARY FUND

	POLICEMEN'S PENSION TRUST FUND APRIL 30,	
ASSETS	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
LIABILITIES		
Accounts Payable	$ 2,200	$ 3,688
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes	$ 672,181	$ 660,142
NET POSITION		
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.

EXHIBIT "11"

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	2,261,924	2,067,969
Deductions:		
Benefit Payments	1,292,414	989,864
Administration	35,144	74,530
Total Deductions	1,327,558	1,064,394
Increase in Net Position	934,366	1,003,575
Net Position, Beginning of Year	14,863,280	13,859,705
Net Position, End of Year	$ 15,797,646	$ 14,863,280

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

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.

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.

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.

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.

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.

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.

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.

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	$ 57,038,500	$ 51,650

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.

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.

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
	$ 4,718,556	$ 0	$ 0	$ 4,718,556

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.

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 Maturities (in Months)			
Investment Type	Fair Value	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	$ 23,110,933	$ 18,392,308	$ 1,316,094	$ 3,402,531	$ -

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 (AAAmmf). 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.

NOTE 2. CASH AND INVESTMENTS (CONTINUED)

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

Depository Account	Primary Government Bank Balance	Component Unit Bank Balance
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	$ 39,699,702	$ 26,362

(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.

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		1.7433	1.8381	1.8896	1.9611	2.0680	2.0381

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.

NOTE 5. CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
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
Other Capital Assets:				
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
Accumulated Depreciation:				
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	$ 3,452,490

NOTE 5. CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
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
Other Capital Assets:				
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
Accumulated Depreciation:				
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
	$ 3,115,774

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

Governmental Activities:	Balance May 1, 2024	Additions	Deletions	Balance April 30, 2025
Right Of Use Leased Equipment	$ 968,793	$	$	$ 968,793
Accumulated Amortization:				
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 activites was $96,552 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
Governmental Activities:					
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	$ 24,995,423	$ 46,973	$ (2,575,138)	$ 22,467,258	$ 1,394,952
Business-Type Activities:					
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	$ 20,764,781	$ 32,258	$ (2,242,365)	$ 18,554,674	$ 1,838,821

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 many 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.

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

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

YEAR ENDING	Governmental Activities				Business-Type Activities			
	Bonds		Notes from Direct Borrowings		Bonds		Notes from Direct Borrowings	
APRIL 30	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	$ 2,816,546	$ 1,680,954	$ 8,690,000	$ 2,089,818	$ 7,460,000	$ 655,784	9,806,513	$ 1,067,399

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

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

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 ballon 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:

	Payable May 1, 2024	Increase	Decrease	Payable April 30, 2025	Payable Within One Year
Governmental Activities:					
Lease Liability	$ 605,969		$ 54,245	$ 551,724	$ 56,659

Remaining principal and interest payments on leases are as follows:

Year Ending April 30,	Governmental Activities Principal	Interest	Total
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
	$ 551,724	$ 134,340	$ 686,064

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*.

(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.

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	260	2

(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)

(vi) ACTUARIAL ASSUMPTIONS

The following are the methods and assumptions used to determine total pension liability at December 31, 2024.

Actuarial Cost Method	Entry Age Normal	
Asset Valuation Method	Market Value of Assets	
Price Inflation	2.25%	
Salary Increases	2.85% to 13.75%	
Investment Rate of Return[1]:	Regular	7.25%
	SLEP	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.	
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.	
Other Information:		
Notes	There were no benefit changes during the year.	

[1] *There were no changes in the discount rate used to calculate the Total Pension Liability (TPL), since the December 31, 2023 valuation.*

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2024 Illinois Municipal Retirement Fund annual actuarial valuation report.

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	100%	

(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%.

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	$ 45,021,805	$ 44,305,880	$ 715,925

(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	$ 129,644	$ 259,697	$ (130,053)

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	
	Discount Rate	Net Pension Liability (Asset)	Discount Rate	Net Pension 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	$ 3,795,125	$ 2,892,992	$ 902,133

	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
	$ 72,907	$ 144,686	$ (71,779)

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	$ 902,133	$ (71,779)

(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	21
Total	41

(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.

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 1st. 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 1st, 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.

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
Growth	**58%**
US Large	23%
US Small	5%
International Developed	19%
International Developed Small	5%
Emerging Markets	6%
Private Equity	0%
Income	**16%**
High Yield Corporate Credit	7%
Emerging Market Debt	6%
Bank Loans	3%
Private Credit	0%
Real Assets	**6%**
REITs	4%
Real Estate	2%
Infrastructure	0%
Risk Mitigation	**20%**
Cash	1%
Short-Term Govt/Credit	10%
US Treasury	3%
US TIPS	3%
Core Fixed Income	3%
Total	100%

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	$ 22,884,185	$ 15,404,893	$ 7,479,292

(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

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 5.80%	Current Discount Rate 6.80%	1% Increase 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 Ouflows 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	$ 2,519,135	$ 1,648,171	$ 870,964

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	$ 870,964

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	$ 565,000	$ 565,000

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
	114

(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		0
Net OPEB Liability	$	1,180,460

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.

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.

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	$ 159,887	$ 1,155,450

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	$ (995,563)

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.

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

NOTE 15. RESTATEMENT (CONTINUED)

	Business-Type Activites 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	$ 17,342,765	$ 11,109,220	$ 9,392,200	$ 915,886	$ 38,760,071

	Business-Type Activites 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	$ 18,183,698	$ 11,542,255	$ 9,826,700	$ 954,354	$ 40,507,007

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	103,189	$ 0	7,004	$ 0	169,577	279,770
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	181,241	0	0	0	7,287,383	7,468,624
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	0	11,398,771	824,047	3,720,348	1,696,373	17,639,539
Unassigned	4,494,964	0	0	0	(60,372)	4,434,592
TOTAL FUND BALANCES	$ 4,779,394	$ 11,398,771	$ 831,051	$ 3,720,348	$ 9,092,961	$ 29,822,525

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			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	$ 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	1,527,941	1,551,041	1,845,357	$ 0	1,847,293	3,536,010
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	1,388,266	1,623,130	2,362,018	(18,594)	2,343,424	3,371,533
Excess (Deficiency) of Revenues Over (Under) Expenditures	139,675	(72,089)	(516,661)	18,594	(496,131)	164,477
Other Financing Uses:						
Operating Transfers Out	(125,000)					(400,000)
Total Other Financing Uses	(125,000)	0	0	0	0	(400,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	$ 14,675	$ (72,089)	$ (516,661)	$ 18,594	(496,131)	(235,523)
Fund Balance, Beginning of Year					1,327,182	1,562,705
Fund Balance, End of Year					$ 831,051	$ 1,327,182
(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
					$ (18,594)	$ (3,489)

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
TOTAL PENSION LIABILITY										
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)	$ 45,021,805	$ 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
PLAN FIDUCIARY NET POSITION										
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)	$ 44,305,880	$ 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
Net Pension Liability (Asset) - Ending (a)-(b)	$ 715,925	$ 1,720,432	$ 3,798,932	$ (4,696,937)	$ (986,303)	$ 2,365,436	$ 5,620,023	$ 575,383	$ 4,056,973	$ 4,851,826
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
TOTAL PENSION LIABILITY										
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)	$ 129,644	$ 252,379	$ 215,758	$ 174,338	$ 141,860	$ 124,484	$ 114,703	$ 110,459	$ 105,619	$ 105,702
PLAN FIDUCIARY NET POSITION										
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)	$ 259,697	$ 206,232	$ 144,049	$ 262,785	$ 202,323	$ 162,289	$ 115,836	$ 181,296	$ 137,531	$ 121,893
Net Pension Liability (Asset) - Ending (a)-(b)	$ (130,053)	$ 46,147	$ 71,709	$ (88,447)	$ (60,463)	$ (37,805)	$ (1,133)	$ (70,837)	$ (31,912)	$ (16,191)
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,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY										
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)	$ 22,884,185	$ 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
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)	$ 15,404,893	$ 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
Net Pension Liability - Ending (a)-(b)	$ 7,479,292	$ 7,543,384	$ 7,578,118	$ 5,507,089	$ 8,944,750	$ 7,958,780	$ 7,526,310	$ 6,309,009	$ 6,097,339	$ 6,003,947
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%
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
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%

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
TOTAL OPEB LIABILITY							
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	$ 1,180,460	$ 1,785,948	$ 2,291,080	$ 2,298,455	$ 2,541,460	$ 1,805,953	$ 1,813,376
PLAN FIDUCIARY NET POSITION							
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	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
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	-	-		*8,411,448*	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 reflet 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.

	Plan			Future
Age	Base	Buy-Up	H.S.A.	Retirees
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 disablements per year:

	Police		All Others	
Age	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:

	Police Tier 1		Police Tier 2		Others Tier 1		
Age	<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%

	Others Tier 2					
	Male			Female		
Age	<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:

			All Others	
Age	Service	Police	Male	Female
	0	18.3%	24.8%	27.7%
	1	11.0%	19.8%	22.0%
	2	8.0%	15.3%	17.8%
All	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%

APPENDIX B

BOOK-ENTRY ONLY SYSTEM

General. The Bonds are available in book-entry only form. Purchasers of the Bonds will not receive certificates representing their interests in the Bonds. Ownership interests in the Bonds will be available to purchasers only through a book-entry system (the "Book-Entry System") maintained by The Depository Trust Company ("DTC"), New York, New York.

The following information concerning DTC and DTC's book-entry system has been obtained from DTC. The City (defined in this section as the "Issuer") takes no responsibility for the accuracy or completeness thereof and neither the Indirect Participants nor the Beneficial Owners should rely on the following information with respect to such matters, but should instead confirm the same with DTC or the Direct Participants, as the case may be. There can be no assurance that DTC will abide by its procedures or that such procedures will not be changed from time to time.

1. DTC will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond certificate will be issued for each maturity of the Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

3. Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

4. To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.

6. Redemption notices shall be sent to DTC. If less than all of the Bonds within a maturity are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the Issuer or the Paying Agent, on the payment date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent, or the Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the Issuer or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the Issuer or the Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, Bond certificates are required to be printed and delivered.

10. The Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but the Issuer takes no responsibility for the accuracy thereof.

GILMORE & BELL, P.C.
DRAFT – APRIL 8, 2026
FOR DISCUSSION PURPOSES ONLY

CONTINUING DISCLOSURE UNDERTAKING

Dated as of April 1, 2026

By the

CITY OF HIGHLAND, ILLINOIS

$2,000,000
GENERAL OBLIGATION BONDS
(ALTERNATE REVENUE SOURCE)
SERIES 2026

CONTINUING DISCLOSURE UNDERTAKING

This **CONTINUING DISCLOSURE UNDERTAKING** dated as of April 1, 2026 (this **"Continuing Disclosure Undertaking"**), is executed and delivered by the **CITY OF HIGHLAND, ILLINOIS** (the **"Issuer"**).

RECITALS

1. This Continuing Disclosure Undertaking is executed and delivered by the Issuer in connection with the issuance by the Issuer of **$2,000,000 General Obligation Bonds (Alternate Revenue Source), Series 2026** (the **"Bonds"**), pursuant to an ordinance adopted by the governing body of the Issuer on April 20, 2026 (the **"Bond Ordinance"**).

2. The Issuer is entering into this Continuing Disclosure Undertaking for the benefit of the Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934 (the **"Rule"**). The Issuer is the only **"obligated person"** with responsibility for continuing disclosure hereunder.

The Issuer covenants and agrees as follows:

Section 1. Definitions. In addition to the definitions set forth in the Bond Ordinance, which apply to any capitalized term used in this Continuing Disclosure Undertaking unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" means any Annual Report provided by the Issuer pursuant to, and as described in, **Section 2** hereof.

"Beneficial Owner" means any registered owner of any Bonds and any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries); or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Business Day" means a day other than (a) a Saturday, Sunday or legal holiday; (b) a day on which banks located in any city in which the principal office or designated payment office of the paying agent or the Dissemination Agent is located are required or authorized by law to remain closed; or (c) a day on which the Securities Depository or the New York Stock Exchange is closed.

"Dissemination Agent" means any entity designated in writing by the Issuer to serve as dissemination agent pursuant to this Continuing Disclosure Undertaking and which has filed with the Issuer a written acceptance of such designation.

"EMMA" means the Electronic Municipal Market Access system for municipal securities disclosures established and maintained by the MSRB, which can be accessed at www.emma.msrb.org.

"Financial Obligation" means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of (a) or (b) in this definition; *provided however*, the term Financial

Obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

"Fiscal Year" means the **12**-month period beginning on **May 1** and ending on **April 30** or any other **12**-month period selected by the Issuer as the Fiscal Year of the Issuer for financial reporting purposes.

"Material Events" means any of the events listed in **Section 3** hereof.

"**MSRB"** means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the Securities and Exchange Commission in accordance with the Rule.

"Participating Underwriter" means any of the original underwriter(s) of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

Section 2. Provision of Annual Reports.

(a) The Issuer shall, not later than 240 days after the end of the Issuer's Fiscal Year, commencing with the fiscal year ending April 30, 2026, file with the MSRB, through EMMA, the following financial information and operating data (the "**Annual Report**"):

(1) The audited financial statements of the Issuer for the prior Fiscal Year, prepared in accordance with the accounting principles described in the notes to the financial statements contained in the final Official Statement related to the Bonds. If audited financial statements are not available by the time the Annual Report is required to be provided pursuant to this Section, the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement relating to the Bonds, and the audited financial statements shall be provided in the same manner as the Annual Report promptly after they become available.

(2) Updates as of the end of the Fiscal Year of certain financial information and operating data contained in the final Official Statement related to the Bonds, as described in **Exhibit A,** in substantially the same format contained in the final Official Statement with such adjustments to formatting or presentation determined to be reasonable by the Issuer.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues with respect to which the Issuer is an "obligated person" (as defined by the Rule), which have been provided to the MSRB and are available through EMMA or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the MSRB on EMMA. The Issuer shall clearly identify each such other document so included by reference.

In each case, the Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other

information as provided in this Section; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. If the Issuer's Fiscal Year changes, it shall give notice of such change in the same manner as for a Material Event under **Section 3** hereof.

(b) The Annual Report shall be filed with the MSRB in such manner and format as is prescribed by the MSRB.

Section 3. Reporting of Material Events. Not later than **10** Business Days after the occurrence of any of the following events, the Issuer shall give, or cause to be given to the MSRB, through EMMA, notice of the occurrence of any of the following events with respect to the Bonds ("**Material Events**"):

(a) principal and interest payment delinquencies;
(b) non-payment related defaults, if material;
(c) unscheduled draws on debt service reserves reflecting financial difficulties;
(d) unscheduled draws on credit enhancements reflecting financial difficulties;
(e) substitution of credit or liquidity providers, or their failure to perform;
(f) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
(g) modifications to rights of security holders, if material;
(h) bond calls, if material, and tender offers;
(i) defeasances;
(j) release, substitution or sale of property securing repayment of the securities, if material;
(k) rating changes;
(l) bankruptcy, insolvency, receivership or similar event of the obligated person;
(m) the consummation of a merger, consolidation, or acquisition involving the obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
(n) appointment of a successor or additional trustee or the change of name of the trustee, if material;
(o) incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and
(p) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

For purposes of the Material Events identified above, the term "security" or "securities" means the Bond or Bonds, respectively, and "obligated person" means the Issuer.

If the Issuer has not submitted the Annual Report to the MSRB by the date required in **Section 2(a)** hereof, the Issuer shall send a notice to the MSRB of the failure of the Issuer to file on a timely basis the Annual Report, which notice shall be given by the Issuer in accordance with this Section.

Section 4. Termination of Reporting Obligation. The Issuer's obligations under this Continuing Disclosure Undertaking shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If the Issuer's obligations under this Continuing Disclosure Undertaking are assumed in full by some other entity, such person shall be responsible for compliance with this Continuing Disclosure Undertaking in the same manner as if it were the Issuer, and the Issuer shall have no further responsibility hereunder. If such termination or substitution occurs prior to the final maturity of the Bonds, the Issuer shall give notice of such termination or substitution in the same manner as for a Material Event under **Section 3** hereof.

Section 5. Dissemination Agents. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Continuing Disclosure Undertaking, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. Any Dissemination Agent may resign as dissemination agent hereunder at any time upon **30** days' prior written notice to the Issuer. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report (including without limitation the Annual Report) prepared by the Issuer pursuant to this Continuing Disclosure Undertaking.

Section 6. Amendment; Waiver. Notwithstanding any other provision of this Continuing Disclosure Undertaking, the Issuer may amend this Continuing Disclosure Undertaking and any provision of this Continuing Disclosure Undertaking may be waived, provided that Bond Counsel or other counsel experienced in federal securities law matters provides the Issuer with its written opinion that the undertaking of the Issuer contained herein, as so amended or after giving effect to such waiver, is in compliance with the Rule and all current amendments thereto and interpretations thereof that are applicable to this Continuing Disclosure Undertaking.

In the event of any amendment or waiver of a provision of this Continuing Disclosure Undertaking, the Issuer shall describe such amendment or waiver in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or, in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (a) notice of such change shall be given in the same manner as for a Material Event under **Section 3** hereof, and (b) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 7. Additional Information. Nothing in this Continuing Disclosure Undertaking shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Continuing Disclosure Undertaking or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that required by this Continuing Disclosure Undertaking. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Material Event, in addition to that specifically required by this Continuing Disclosure Undertaking, the Issuer shall have no obligation under

this Continuing Disclosure Undertaking to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

Section 8. Default. If the Issuer fails to comply with any provision of this Continuing Disclosure Undertaking, any Participating Underwriter or any Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under this Continuing Disclosure Undertaking. A default under this Continuing Disclosure Undertaking shall not be deemed an event of default under the Bond Ordinance or the Bonds, and the sole remedy under this Continuing Disclosure Undertaking in the event of any failure of the Issuer to comply with this Continuing Disclosure Undertaking shall be an action to compel performance.

Section 9. Beneficiaries. This Continuing Disclosure Undertaking shall inure solely to the benefit of the Issuer, the Participating Underwriter, and the Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Section 10. Severability. If any provision in this Continuing Disclosure Undertaking, the Bond Ordinance or the Bonds shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

Section 11. Electronic Transactions. The arrangement described herein may be conducted and related documents may be sent, received, or stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

Section 12. Governing Law. This Continuing Disclosure Undertaking shall be governed by and construed in accordance with the laws of the State of Illinois.

[Remainder of Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the Issuer has caused this Continuing Disclosure Undertaking to be executed as of 29th day of April, 2026.

CITY OF HIGHLAND, ILLINOIS

By: _____
Title: Mayor

EXHIBIT A
TO CONTINUING DISCLOSURE UNDERTAKING

FINANCIAL INFORMATION AND OPERATING DATA TO BE INCLUDED IN ANNUAL REPORT

The financial information and operating data included in the tables in the following sections contained in the final Official Statement relating to the Bonds:

1. **"THE CITY'S FINANCES"**

2. **"PROPERTY TAXATION"**

3. **"DEBT OF THE CITY"**

Draft – April 8, 2026

FEDERAL TAX CERTIFICATE

Dated as of April 1, 2026

OF THE

CITY OF HIGHLAND, ILLINOIS

$2,000,000
City of Highland, Illinois
General Obligation Bonds
(Alternate Revenue Source)
Series 2026

FEDERAL TAX CERTIFICATE

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* * *

FEDERAL TAX CERTIFICATE

THIS FEDERAL TAX CERTIFICATE (the "Tax Certificate") is executed as of April 1, 2026, by the **CITY OF HIGHLAND, ILLINOIS**, a political subdivision organized and existing under the laws of the State of Illinois (the "Issuer").

RECITALS

1. This Tax Certificate is being executed and delivered in connection with the issuance by the Issuer of $2,000,000 aggregate principal amount of General Obligation Bonds (Alternate Revenue Source), Series 2026 (the "Bonds"), under an ordinance adopted by the City Council of the Issuer on April 20, 2026 (the "Ordinance"), for the purposes described in this Tax Certificate and in the Ordinance.

2. The Internal Revenue Code of 1986, as amended (the "Code"), and the applicable regulations and rulings issued by the U.S. Treasury Department (the "Regulations"), impose certain limitations on the uses and investment of the Bond proceeds and of certain other money relating to the Bonds and set forth the conditions under which the interest on the Bonds will be excluded from gross income for federal income tax purposes.

3. The Issuer is executing this Tax Certificate in order to set forth certain facts, covenants, representations, and expectations relating to the use of Bond proceeds and the property financed or refinanced with those proceeds and the investment of the Bond proceeds and of certain other related money, in order to establish and maintain the exclusion of the interest on the Bonds from gross income for federal income tax purposes, and to provide guidance for complying with the arbitrage rebate and yield reduction amounts provisions of Code § 148(f).

4. The Issuer adopted a Tax-Exempt Financing Compliance Procedure on March 19, 2012, as it may from time to time be amended (the "Tax Compliance Procedure") for the purpose of setting out general procedures for the Issuer to continuously monitor and comply with the federal income tax requirements set out in the Code and the Regulations.

5. This Tax Certificate is entered into as required by the Tax Compliance Procedure to set out specific tax compliance procedures applicable to the Bonds.

NOW, THEREFORE, the Issuer represents, covenants and agrees as follows:

ARTICLE I

DEFINITIONS

Section 1.1. Definitions of Words and Terms. Except as otherwise provided in this Tax Certificate or unless the context otherwise requires, capitalized words and terms used in this Tax Certificate have the same meanings as set forth in the Ordinance, and certain other words and phrases have the meanings assigned in Code §§ 103, 141-150 and the Regulations. The following words and terms used in this Tax Certificate have the following meanings:

"Bona Fide Debt Service Fund" means a fund, which may include Bond proceeds, that (a) is used primarily to achieve a proper matching of revenues with principal and interest payments within each Bond Year; and (b) is depleted at least once each Bond Year, except for a reasonable carryover amount not to exceed the greater of (1) the earnings on the fund for the immediately preceding Bond Year, or (2) one-twelfth of the principal and interest payments on the Bonds for the immediately preceding Bond Year.

"Bond" or **"Bonds"** means any bond or bonds described in the recitals, authenticated and delivered under the Ordinance.

"Bond Compliance Officer" means the Issuer's Director of Finance or other person named in the Tax Compliance Procedure.

"Bond Counsel" means Gilmore & Bell, P.C., or other firm of nationally recognized bond counsel acceptable to the Issuer.

"Bond Year" means each 1-year period (or shorter period for the first Bond Year) ending January 1, or another 1-year period selected by the Issuer.

"Code" means the Internal Revenue Code of 1986, as amended.

"Final Written Allocation" means the Final Written Allocation of expenditures prepared by the Bond Compliance Officer in accordance with the Tax Compliance Procedure and **Section 4.2(b)** of this Tax Certificate.

"Financed Facility" means the portion of the Project being financed or refinanced with the proceeds of the Bonds as described on **Exhibit D**.

"Gross Proceeds" means (a) sale proceeds (any amounts actually or constructively received by the Issuer from the sale of the Bonds, including amounts used to pay underwriting discount or fees, but excluding pre-issuance accrued interest), (b) Investment proceeds (any amounts received from investing sale proceeds), (c) any amounts held in a sinking fund for the Bonds, (d) any amounts held in a pledged fund or reserve fund for the Bonds, and (e) any other replacement proceeds. Specifically, Gross Proceeds includes (but is not limited to) amounts held in the following funds and accounts:

(1) Construction Fund.
(2) Debt Service Fund.

"Guaranteed Investment Contract" is any Investment with specifically negotiated withdrawal or reinvestment provisions and a specifically negotiated interest rate, including any agreement to supply Investments on 2 or more future dates (*e.g.*, a forward supply contract).

"Investment" means any security, obligation, annuity contract or other investment-type property that is purchased directly with, or otherwise allocated to, Gross Proceeds. This term does not include a tax-exempt bond, except for "specified private activity bonds" as defined in Code § 57(a)(5)(C), but it does include the investment element of most interest rate caps.

"IRS" means the United States Internal Revenue Service.

"Issue Date" means April 29, 2026.

"Issuer" means the City of Highland, Illinois, and its successors and assigns, or any body, agency or instrumentality of the State of Illinois succeeding to or charged with the powers, duties and functions of the Issuer.

"Management or Service Agreement" means a legal agreement defined in Regulations § 1.141-3(b) as a management, service, or incentive payment contract with an entity that provides services involving all or a portion of any function of the Financed Facility, such as a contract to manage the entire Financed Facility or a portion of the Financed Facility. Contracts for services that are solely incidental to the primary governmental function of the Financed Facility (for example, contracts for janitorial, office equipment repair, billing or similar services); however, are not treated as Management or Service Agreements.

"Measurement Period" means, with respect to each item of property financed as part of the Financed Facility, the period beginning on the later of (a) the Issue Date or (b) the date the property is placed in service and ending on the earlier of (1) the final maturity date of the Bonds or (2) the end of the expected economic useful life of the property.

"Minor Portion" means the lesser of $100,000 or 5% of the sale proceeds of the Bonds.

"Net Proceeds" means when used in reference to the Bonds, the sale proceeds (excluding pre-issuance accrued interest), less an allocable share of any proceeds deposited in a reasonably required reserve or replacement fund, plus an allocable share of all Investment earnings on such sale proceeds.

"Non-Qualified Use" means use of Bond proceeds or the Financed Facility in a trade or business carried on by any Non-Qualified User. The rules set out in Regulations § 1.141-3 determine whether Bond proceeds or the Financed Facility are "used" in a trade or business. Generally, ownership, a lease, or any other use that grants a Non-Qualified User a special legal right or entitlement with respect to the Financed Facility, will constitute use under Regulations § 1.141-3.

"Non-Qualified User" means any person or entity other than a Qualified User.

"Official Intent Date" means October 6, 2025 as described in **Section 2.1(i)** of this Tax Certificate.

"Opinion of Bond Counsel" means the written opinion of Bond Counsel to the effect that the proposed action or the failure to act will not adversely affect the exclusion of the interest on the Bonds from gross income for federal income tax purposes.

"Ordinance" means the ordinance adopted by the City Council of the Issuer on April 20, 2026 authorizing the issuance of the Bonds, as amended and supplemented in accordance with the provisions of the Ordinance.

"Post-Issuance Tax Requirements" means those requirements related to the use of proceeds of the Bonds, the use of the Financed Facility and the investment of Gross Proceeds after the Issue Date.

"Project" means all of the property being acquired, developed, constructed, renovated, and equipped by the Issuer using Bond proceeds and Qualified Equity, all as described on **Exhibit D**.

"Qualified Equity" means funds (but excluding an existing equity ownership interest in real property or tangible personal property) that are not derived from proceeds of a tax-exempt financing that are spent on the Project on a date that is no earlier than a date on which such expenditures would be eligible for reimbursement by proceeds of the Bonds under Regulations § 1.150-2(d)(2) and ending not later than the date the Project is capable of and actually used at substantially its designed level.

"Qualified Use Agreement" means any of the following:

(a) A lease or other short-term use by members of the general public who occupy the Financed Facility on a short-term basis in the ordinary course of the Issuer's governmental purposes.

(b) Agreements with Qualified Users or Non-Qualified Users to use all or a portion of the Financed Facility for a period up to 200 days in length pursuant to an arrangement whereby (1) the use of the Financed Facility under the same or similar arrangements is predominantly by natural persons who are not engaged in a trade or business and (2) the compensation for the use is determined based on generally applicable, fair market value rates that are in effect at the time the agreement is entered into or renewed. Any Qualified User or Non-Qualified User using all or any portion of the Financed Facility under this type of arrangement may have a right of first refusal to renew the agreement at rates generally in effect at the time of the renewal.

(c) Agreements with Qualified Users or Non-Qualified Users to use all or a portion of the Financed Facility for a period up to 100 days in length pursuant to arrangements whereby (1) the use of the property by the person would be general public use but for the fact that generally applicable and uniformly applied rates are not reasonably available to natural persons not engaged in a trade or business, (2) the compensation for the use under the arrangement is determined based on applicable, fair market value rates that are in effect at the time the agreement is entered into or renewed, and (3) the Financed Facility was not constructed for a principal purpose of providing the property for use by that Qualified User or Non-Qualified User. Any Qualified User or Non-Qualified User using all or any portion of the Financed Facility under this type of arrangement may have a right of first refusal to renew the agreement at rates generally in effect at the time of the renewal.

(d) Agreements with Qualified Users or Non-Qualified Users to use all or a portion of the Financed Facility for a period up to 50 days in length pursuant to a negotiated arm's-length arrangement at fair market value so long as the Financed Facility was not constructed for a principal purpose of providing the property for use by that person.

"Qualified User" means a state, territory, possession of the United States, the District of Columbia, or any political subdivision thereof, or any instrumentality of such entity, but it does not include the United States or any agency or instrumentality of the United States.

"Regulations" means all Regulations issued by the U.S. Treasury Department to implement the provisions of Code §§ 103 and 141 through 150 and applicable to the Bonds.

"Tax Certificate" means this Federal Tax Certificate as it may from time to time be amended and supplemented in accordance with its terms.

"Tax Compliance Procedure" means the Issuer's Tax-Exempt Financing Compliance Procedure dated March 19, 2012, as it may from time to time be amended.

"Tax-Exempt Bond File" means documents and records for the Bonds, maintained by the Bond Compliance Officer pursuant to the Tax Compliance Procedure.

"Transcript" means the Transcript of Proceedings relating to the authorization and issuance of the Bonds.

"Underwriter" means UMB Bank, N.A., Kansas City, Missouri, as the underwriter of the Bonds.

"Yield" means yield on the Bonds, computed under Regulations § 1.148-4, and yield on an Investment, computed under Regulations § 1.148-5.

ARTICLE II

GENERAL REPRESENTATIONS AND COVENANTS

Section 2.1. Representations and Covenants of the Issuer. The Issuer represents and covenants as follows:

(a) *Organization and Authority*. The Issuer (1) is a political subdivision organized and existing under the laws of the State of Illinois, and (2) has lawful power and authority to issue the Bonds for the purposes set forth in the Ordinance, to adopt the Ordinance, to execute and deliver the Bonds and this Tax Certificate, and to carry out its obligations under this Tax Certificate and under such documents, and (3) by all necessary action has been duly authorized to execute and deliver the Ordinance, the Bonds, and this Tax Certificate, acting by and through its duly authorized officials.

(b) *Tax-Exempt Status of Bonds–General Covenant and Allocation of Proceeds to Project*.

(1) The Issuer (to the extent within its power or direction) will not use any money on deposit in any fund or account maintained in connection with the Bonds, whether or not such money was derived from the proceeds of the sale of the Bonds or from any other source, in a manner that would cause the Bonds to be "arbitrage bonds," within the meaning of Code § 148, and will not (to the extent within its power or direction) otherwise use or permit the use of any Bond proceeds or any other funds of the Issuer, directly or indirectly, in any manner, or take or permit to be taken any other action or actions, that would cause interest on the Bonds to be included in gross income for federal income tax purposes.

(2) The Issuer will finance the Project with Bond proceeds and Qualified Equity. For purposes of the covenants in this **Section 2.1** relating to Non-Qualified Use of the Project, any Non-Qualified Use shall be treated as first allocated entirely to the portion of the Project financed with Qualified Equity, and then, but only to the extent of any excess Non-Qualified Use, to the portion of the Project financed by Bond proceeds (that is, the Financed Facility).

(c) *Governmental Obligations–Use of Proceeds*. Throughout the Measurement Period, (1) all of the Financed Facility is expected to be owned by the Issuer or another Qualified User, (2) no portion of the Financed Facility is expected to be used in a Non-Qualified Use, and (3) the Issuer will not permit any

Non-Qualified Use of the Financed Facility without first consulting with and obtaining favorable advice of Bond Counsel.

(d) *Governmental Obligations–Private Security or Payment*. As of the Issue Date, the Issuer expects that none of the principal and interest on the Bonds will be (under the terms of the Bonds or any underlying arrangement) directly or indirectly:

(1) secured by (i) any interest in property used or to be used for a Non-Qualified Use, or (ii) any interest in payments in respect of such property; or

(2) derived from payments (whether or not such payments are made to the Issuer) in respect of property, or borrowed money, used or to be used for a Non-Qualified Use.

For purposes of the forgoing, taxes of general application, including payments in lieu of taxes, are not treated as private payments or as private security. The Issuer will not permit any private security or payment with respect to the Bonds without first consulting with and obtaining favorable advice of Bond Counsel.

(e) *No Private Loan.* Not more than 5% of the Net Proceeds of the Bonds will be loaned directly or indirectly to any Non-Qualified User.

(f) *Management or Service Agreements*. As of the Issue Date, the Issuer has no Management or Service Agreements with Non-Qualified Users for any portion of the Project. During the Measurement Period the Issuer will not enter into any Management or Service Agreement for any portion of the Project with any Non-Qualified User without first consulting with and obtaining favorable advice of Bond Counsel.

(g) *Leases*. As of the Issue Date, the Issuer has not entered into any leases of any portion of the Financed Facility other than Qualified Use Agreements during the Measurement Period. During the Measurement Period the Issuer will not enter into or renew any lease or similar agreement or arrangement other than a Qualified Use Agreement without first consulting with and obtaining favorable advice of Bond Counsel.

(h) *Limit on Maturity of Bonds*. A list of the assets included in the Project and a computation of the "average reasonably expected economic life" is attached to this Tax Certificate as **Exhibit D**. Based on this computation, the "average maturity" of the Bonds as computed by Bond Counsel, does not exceed 120% of the average reasonably expected economic life of the Financed Facility.

(i) *Expenditure of Bond Proceeds.*

(1) The Issuer will evidence each allocation of the proceeds of the Bonds and Qualified Equity for the Project to an expenditure in writing. No allocation will be made more than 18 months following the later of (i) the date of the expenditure or (ii) the date the Financed Facility was placed in service.

(2) On the Official Intent Date, the governing body of the Issuer adopted an ordinance declaring the intent of the Issuer to finance the Financed Facility with tax-exempt bonds and to reimburse the Issuer for expenditures made for the Financed Facility prior to the issuance of those bonds (the "Official Intent Date"). A copy of the ordinance is attached to this Tax Certificate as **Exhibit C**.

(3) $_____ of the proceeds of the Bonds will be allocated to expenditures paid by the Issuer prior to the Issue Date and should be shown on line 45 of Form 8038-G. No portion of the Net Proceeds of the Bonds will be used to reimburse an expenditure paid by the Issuer more than 60 days prior to the Official Intent Date except as described on **Exhibit D.** Each expenditure listed on **Exhibit D** may be reimbursed from the proceeds of the Bonds for the reasons permitted under Regulations § 1.150-2(f) (for example, issuance costs, de minimis amounts, and preliminary expenditures), as set forth on **Exhibit D**.

(j) *Registered Bonds*. The Ordinance requires that all of the Bonds will be issued and held in registered form within the meaning of Code § 149(a).

(k) *Bonds Not Federally Guaranteed*. The Issuer will not take any action or permit any action to be taken which would cause any Bond to be "federally guaranteed" within the meaning of Code § 149(b).

(l) *IRS Form 8038-G*. Bond Counsel will prepare Form 8038-G (Information Return for Tax-Exempt Governmental Obligations) based on the representations and covenants of the Issuer contained in this Tax Certificate or otherwise provided by the Issuer. Bond Counsel will sign the return as a paid preparer following completion and will then deliver copies to the Issuer for execution and for the Issuer's records. The Issuer agrees to timely execute and return to Bond Counsel the execution copy of Form 8038-G for filing with the IRS. A copy of the "as-filed" copy along with proof of filing will be included as **Exhibit B**.

(m) *Hedge Bonds*. At least 85% of the net sale proceeds (the sale proceeds of the Bonds less any sale proceeds invested in a reserve fund) of the Bonds will be used to carry out the governmental purpose of the Bonds within 3 years after the Issue Date, and not more than 50% of the proceeds of the Bonds will be invested in Investments having a substantially guaranteed Yield for 4 years or more.

(n) *Compliance with Future Tax Requirements*. The Issuer understands that the Code and the Regulations may impose new or different restrictions and requirements on the Issuer in the future. The Issuer will comply with such future restrictions that are necessary to maintain the exclusion of the interest on the Bonds from gross income for federal income tax purposes.

(o) *Single Issue; No Other Issues*. The Bonds constitute a single "issue" under Regulations § 1.150-1(c). No other debt obligations of the Issuer (1) are being sold within 15 days of the sale of the Bonds, (2) are being sold under the same plan of financing as the Bonds, and (3) are expected to be paid from substantially the same source of funds as the Bonds (disregarding guarantees from unrelated parties, such as bond insurance).

(p) *Interest Rate Swap.* As of the Issue Date the Issuer has not entered into an interest rate swap agreement or any other similar arrangement designed to modify its interest rate risk with respect to the Bonds. The Issuer will not enter into any such arrangement in the future without first consulting with Bond Counsel.

(q) *Guaranteed Investment Contract.* As of the Issue Date, the Issuer does not expect to enter into a Guaranteed Investment Contract for any Gross Proceeds of the Bonds. The Issuer will be responsible for complying with **Section 4.4(d)** if it decides to enter into a Guaranteed Investment Contract at a later date.

(r) *Bank Qualified Tax-Exempt Obligation.* The Issuer designates the Bonds as "qualified tax-exempt obligations" under Code § 265(b)(3), and with respect to this designation certifies as follows:

(1) the Issuer reasonably anticipates that the amount of tax-exempt obligations (other than private activity bonds that are not qualified 501(c)(3) bonds) that will be issued by or on behalf of the Issuer (and all subordinate entities of the Issuer) during the calendar year that the Bonds are issued, including the Bonds, will not exceed $10,000,000; and

(2) the Issuer (including all subordinate entities of the Issuer) will not issue tax-exempt obligations (other than private activity bonds that are not qualified 501(c)(3) bonds) during the calendar year that the Bonds are issued, including the Bonds, in an aggregate principal amount or aggregate issue price in excess of $10,000,000, without first obtaining advice of Bond Counsel that the designation of the Bonds as "qualified tax-exempt obligations" will not be adversely affected.

Section 2.2. Survival of Representations and Covenants. All representations, covenants and certifications contained in this Tax Certificate or in any certificate or other instrument delivered by the Issuer under this Tax Certificate, will survive the execution and delivery of such documents and the issuance of the Bonds, as representations of facts existing as of the date of execution and delivery of the instruments containing such representations. The foregoing covenants of this Section will remain in full force and effect notwithstanding the defeasance of the Bonds.

ARTICLE III

ARBITRAGE CERTIFICATIONS AND COVENANTS

Section 3.1. General. The purpose of this **Article III** is to certify, under Regulations § 1.148-2(b), the Issuer's expectations as to the sources, uses and investment of Bond proceeds and other money, in order to support the Issuer's conclusion that the Bonds are not arbitrage bonds. The individuals executing this Tax Certificate on behalf of the Issuer are officers of the Issuer responsible for issuing the Bonds.

Section 3.2. Reasonable Expectations. The facts, estimates and expectations set forth in this **Article III** are based upon and in reliance upon the Issuer's understanding of the documents and certificates that comprise the Transcript, and the representations, covenants and certifications of the parties contained therein. To the Issuer's knowledge, the facts and estimates set forth in this Tax Certificate are accurate, and the expectations of the Issuer set forth in this Tax Certificate are reasonable. The Issuer has no knowledge that would cause it to believe that the representations, warranties and certifications described in this Tax Certificate are unreasonable or inaccurate or may not be relied upon.

Section 3.3. Purposes of the Financing. The Bonds are being issued for the purpose of paying costs of (a) the construction and improvements to certain streets, including sidewalks, curbs, gutters and related facilities, and (b) issuing the Bonds.

Section 3.4. Funds. The following funds have been established under the Ordinance:

Construction Fund
Debt Service Fund

Section 3.5. Amount and Use of Bond Proceeds.

(a) *Amount of Bond Proceeds.* The total proceeds to be received by the Issuer from the sale of the Bonds will be as follows:

Principal Amount	$2,000,000.00
[**Net Original Issue Premium/(Discount)**]	
Less Underwriting Discount	
Total Proceeds Received by Issuer	$

(b) *Use of Bond Proceeds.* $_____ of proceeds of the Bonds will be deposited in the Construction Fund and used to pay costs of the Financed Facility and costs of issuing the Bonds.

Section 3.6. Multipurpose Issue. Pursuant to Regulations § 1.148-9(h), the Issuer is applying the arbitrage rules to separate financing purposes of the issue that have the same initial temporary period as if they constitute a single issue for purposes of applying the arbitrage rules.

Section 3.7. No Refunding. No proceeds of the Bonds will be used to pay principal or interest on any debt obligation.

Section 3.8. Project Completion. The Issuer has incurred, or will incur within 6 months after the Issue Date, a substantial binding obligation to a third party to spend at least 5% of the Net Proceeds of the Bonds on the Financed Facility. The completion of the Financed Facility and the allocation of the Net Proceeds of the Bonds to expenditures will proceed with due diligence. At least 85% of the Net Proceeds of the Bonds will be allocated to expenditures on the Financed Facility within 3 years after the Issue Date.

Section 3.9. Sinking Funds. The Issuer is required to make periodic payments in amounts sufficient to pay the principal of and interest on the Bonds. Such payments will be deposited into the Debt Service Fund. Except for the Debt Service Fund, no sinking fund or other similar fund that is expected to be used to pay principal of or interest on the Bonds has been established or is expected to be established. The Debt Service Fund is used primarily to achieve a proper matching of revenues with principal and interest payments on the Bonds within each Bond Year, and the Issuer expects that the Debt Service Fund will qualify as a Bona Fide Debt Service Fund.

Section 3.10. Reserve, Replacement and Pledged Funds.

(a) *Debt Service Reserve Fund*. No reserve or replacement fund has been established for the Bonds.

(b) *No Other Replacement or Pledged Funds*. None of the Bond proceeds will be used as a substitute for other funds that were intended or earmarked to pay costs of the Financed Facility, and that instead has been or will be used to acquire higher yielding Investments. Except for the Debt Service Fund, there are no other funds pledged or committed in a manner that provides a reasonable assurance that such funds would be available for payment of the principal of or interest on the Bonds if the Issuer encounters financial difficulty.

Section 3.11. Purpose Investment Yield. The proceeds of the Bonds will not be used to purchase an Investment for the purpose of carrying out the governmental purpose of the financing.

Section 3.12. Issue Price and Yield on Bonds.

(a) *Issue Price*. Based on the Underwriter's certifications in the Underwriter's Receipt for Bonds and Closing Certificate, the Issuer hereby elects to establish the issue prices of the Bonds pursuant to Regulations § 1.148-1(f)(2)(i) (relating to the so-called "general rule"). Therefore, the aggregate issue price of the Bonds for such purpose is $_____.

(b) *Bond Yield*. Based on the issue price, the Yield on the Bonds is _____%, as computed by Bond Counsel and shown on **Exhibit A**. The Issuer has not entered into an interest rate swap agreement with respect to any portion of the proceeds of the Bonds.

Section 3.13. Miscellaneous Arbitrage Matters.

(a) *No Abusive Arbitrage Device*. The Bonds are not and will not be part of a transaction or series of transactions that has the effect of (1) enabling the Issuer to exploit the difference between tax-exempt and taxable interest rates to gain a material financial advantage, and (2) overburdening the tax-exempt bond market.

(b) *No Over-Issuance*. The sale proceeds of the Bonds, together with expected Investment earnings thereon and other money contributed by the Issuer, do not exceed the cost of the governmental purpose of the Bonds as described above.

Section 3.14. Conclusion. On the basis of the facts, estimates and circumstances set forth in this Tax Certificate, the Issuer does not expect that the Bond proceeds will be used in a manner that would cause any Bond to be an "arbitrage bond" within the meaning of Code § 148 and the Regulations.

ARTICLE IV

POST-ISSUANCE TAX REQUIREMENTS, POLICIES AND PROCEDURES

Section 4.1. General.

(a) *Purpose of Article*. The purpose of this Article is to supplement the Tax Compliance Procedure and to set out specific policies and procedures governing compliance with the federal income tax requirements that apply after the Bonds are issued. The Issuer recognizes that interest on the Bonds will remain excludable from gross income only if the Post-Issuance Tax Requirements are followed after the Issue Date. The Issuer further acknowledges that written evidence substantiating compliance with the Post-Issuance Tax Requirements must be retained in order to permit the Bonds to be refinanced with tax-exempt obligations and substantiate the position that interest on the Bonds is exempt from gross income in the event of an audit of the Bonds by the IRS.

(b) *Written Policies and Procedures of the Issuer.* The Issuer intends for the Tax Compliance Procedure, as supplemented by this Tax Certificate, to be its primary written policies and procedures for monitoring compliance with the Post-Issuance Tax Requirements for the Bonds and to supplement any other formal policies and procedures related to tax compliance that the Issuer has established. The provisions of this Tax Certificate are intended to be consistent with the Tax Compliance Procedure. In the

event of any inconsistency between the Tax Compliance Procedure and this Tax Certificate, the terms of this Tax Certificate will govern.

(c) *Bond Compliance Officer.* The Issuer when necessary to fulfill its Post-Issuance Tax Requirements will, through its Bond Compliance Officer, sign Form 8038-T in connection with the payment of arbitrage rebate or yield reduction amounts, participate in any federal income tax audit of the Bonds or related proceedings under a voluntary compliance agreement procedures (VCAP) or undertake a remedial action procedure pursuant to Regulations §§ 1.141-12. In each case, all costs and expenses incurred by the Issuer shall be treated as a reasonable cost of administering the Bonds and the Issuer shall be entitled to reimbursement and recovery of its costs to the same extent as provided in the Ordinance or State law.

Section 4.2. Record Keeping; Use of Bond Proceeds and Use of Financed Facility.

(a) *Record Keeping*. The Bond Compliance Officer will maintain the Tax-Exempt Bond File for the Bonds in accordance with the Tax Compliance Procedure. Unless otherwise specifically instructed in advice or a written Opinion of Bond Counsel or to the extent otherwise provided in this Tax Certificate, the Bond Compliance Officer shall retain records related to the Post-Issuance Tax Requirements until 3 years following the final maturity of (1) the Bonds or (2) any obligation issued to refund the Bonds. Any records maintained electronically must comply with Section 4.01 of Revenue Procedure 97-22, which generally provides that an electronic storage system must (i) ensure an accurate and complete transfer of the hardcopy records which indexes, stores, preserves, retrieves and reproduces the electronic records, (ii) include reasonable controls to ensure integrity, accuracy and reliability of the electronic storage system and to prevent unauthorized alteration or deterioration of electronic records, (iii) exhibit a high degree of legibility and readability both electronically and in hardcopy, (iv) provide support for other books and records of the Issuer and (v) not be subject to any agreement that would limit the ability of the IRS to access and use the electronic storage system on the Issuer's premises.

(b) *Accounting and Allocation of Bond Proceeds and Qualified Equity to Expenditures*. The Bond Compliance Officer will account for the investment and expenditure of Bond proceeds in the level of detail required by the Tax Compliance Procedure. The Bond Compliance Officer will supplement the expected allocation of Bond proceeds and Qualified Equity to expenditures with a Final Written Allocation as required by the Tax Compliance Procedure. A sample form of Final Written Allocation is attached as **Exhibit F**.

(c) *Annual Compliance Checklist*. Attached as **Exhibit E** is a sample Annual Compliance Checklist for the Bonds. The Bond Compliance Officer will prepare and complete an Annual Compliance Checklist for the Financed Facility at least annually in accordance with the Tax Compliance Procedure. If the Annual Compliance Checklist identifies a deficiency in compliance with the requirements of this Tax Certificate, the Bond Compliance Officer will take the actions identified in advice of Bond Counsel or as described in the Tax Compliance Procedure to correct any deficiency.

(d) *Advice and Opinions of Bond Counsel.* The Bond Compliance Officer is responsible for obtaining and delivering to the Issuer any advice or Opinion of Bond Counsel required under the provisions of this Tax Certificate, including any advice or Opinion of Bond Counsel required by this Tax Certificate or the Annual Compliance Checklist.

Section 4.3. Temporary Periods/Yield Restriction. Except as described below, the Issuer will not invest Gross Proceeds at a Yield greater than the Yield on the Bonds:

(a) *Construction Fund*. Bond proceeds deposited in the Construction Fund and investment earnings on those proceeds may be invested without Yield restriction for up to 3 years following the Issue Date. If any unspent proceeds remain in the Construction Fund after 3 years, those amounts may continue to be invested without Yield restriction so long as the Issuer pays to the IRS all Yield reduction payments in accordance with Regulations § 1.148-5(c). These payments are required whether or not the Bonds are exempt from the arbitrage rebate and yield reduction amounts requirements of Code § 148.

(b) *Debt Service Fund*. To the extent that the Debt Service Fund qualifies as a Bona Fide Debt Service Fund, money in such fund may be invested without Yield restriction for 13 months after the date of deposit. Earnings on such amounts may be invested without Yield restriction for 1 year after the date of receipt of such earnings.

(c) *Minor Portion*. In addition to the amounts described above, Gross Proceeds not exceeding the Minor Portion may be invested without Yield restriction.

Section 4.4. Fair Market Value.

(a) *General*. No Investment may be acquired with Gross Proceeds for an amount (including transaction costs) in excess of the fair market value of such Investment, or sold or otherwise disposed of for an amount (including transaction costs) less than the fair market value of the Investment. The fair market value of any Investment is the price a willing buyer would pay to a willing seller to acquire the Investment in a bona fide, arm's-length transaction. Fair market value will be determined in accordance with Regulations § 1.148-5.

(b) *Established Securities Market*. Except for Investments purchased for a Yield-restricted defeasance escrow, if an Investment is purchased or sold in an arm's-length transaction on an established securities market (within the meaning of Code § 1273), the purchase or sale price constitutes the fair market value. Where there is no established securities market for an Investment, market value must be established using 1 of the paragraphs below. The fair market value of Investments purchased for a Yield-restricted defeasance escrow must be determined in a bona fide solicitation for bids that complies with Regulations § 1.148-5.

(c) *Certificates of Deposit*. The purchase price of a certificate of deposit (a "CD") is treated as its fair market value on the purchase date if (1) the CD has a fixed interest rate, a fixed payment schedule, and a substantial penalty for early withdrawal, (2) the Yield on the CD is not less than the Yield on reasonably comparable direct obligations of the United States, and (3) the Yield is not less than the highest Yield published or posted by the CD issuer to be currently available on reasonably comparable CDs offered to the public.

(d) *Guaranteed Investment Contracts*. The Issuer is applying Regulations § 1.148-5(d)(6)(iii)(A) to the Bonds. The purchase price of a Guaranteed Investment Contract is treated as its fair market value on the purchase date if all of the following requirements are met:

(1) Bona Fide Solicitation for Bids. The Issuer makes a bona fide solicitation for the Guaranteed Investment Contract, using the following procedures:

(i) The bid specifications are in writing and are timely forwarded to potential providers, or are made available on an internet website or other similar

electronic media that is regularly used to post bid specifications to potential bidders. A writing includes a hard copy, a fax, or an electronic e-mail copy.

(ii) The bid specifications include all "material" terms of the bid. A term is material if it may directly or indirectly affect the Yield or the cost of the Guaranteed Investment Contract.

(iii) The bid specifications include a statement notifying potential providers that submission of a bid is a representation (A) that the potential provider did not consult with any other potential provider about its bid, (B) that the bid was determined without regard to any other formal or informal agreement that the potential provider has with the Issuer or any other person (whether or not in connection with the bond issue), and (C) that the bid is not being submitted solely as a courtesy to the Issuer or any other person, for purposes of satisfying the requirements of the Regulations.

(iv) The terms of the bid specifications are "commercially reasonable." A term is commercially reasonable if there is a legitimate business purpose for the term other than to increase the purchase price or reduce the yield of the Guaranteed Investment Contract.

(v) The terms of the solicitation take into account the Issuer's reasonably expected deposit and draw-down schedule for the amounts to be invested.

(vi) All potential providers have an equal opportunity to bid. If the bidding process affords any opportunity for a potential provider to review other bids before providing a bid, then providers have an equal opportunity to bid only if all potential providers have an equal opportunity to review other bids. Thus, no potential provider may be given an opportunity to review other bids that is not equally given to all potential providers (that is no exclusive "last look").

(vii) At least 3 "reasonably competitive providers" are solicited for bids. A reasonably competitive provider is a provider that has an established industry reputation as a competitive provider of the type of Investments being purchased.

(2) Bids Received. The bids received must meet all of the following requirements:

(i) At least 3 bids are received from providers that were solicited as described above and that do not have a "material financial interest" in the issue. For this purpose, (A) a lead underwriter in a negotiated underwriting transaction is deemed to have a material financial interest in the issue until 15 days after the Issue Date of the issue, (B) any entity acting as a financial advisor with respect to the purchase of the Guaranteed Investment Contract at the time the bid specifications are forwarded to potential providers has a material financial interest in the issue, and (C) a provider that is a related party to a provider that has a material financial interest in the issue is deemed to have a material financial interest in the issue.

(ii) At least 1 of the 3 bids received is from a reasonably competitive provider, as defined above.

(iii) If an agent or broker is used to conduct the bidding process, the agent or broker did not bid to provide the Guaranteed Investment Contract.

(3) Winning Bid. The winning bid is the highest yielding bona fide bid (determined net of any broker's fees).

(4) Fees Paid. The obligor on the Guaranteed Investment Contract certifies the administrative costs that it pays (or expects to pay, if any) to third parties in connection with supplying the Guaranteed Investment Contract.

(5) Records. The Issuer retains the following records with the Bond documents until 3 years after the last outstanding Bond is redeemed:

(i) A copy of the Guaranteed Investment Contract.

(ii) The receipt or other record of the amount actually paid for the Guaranteed Investment Contract, including a record of any administrative costs paid by the Issuer, and the certification as to fees paid, described in paragraph (d)(4) above.

(iii) For each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results.

(iv) The bid solicitation form and, if the terms of Guaranteed Investment Contract deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

(e) *Other Investments*. If an Investment is not described above, the fair market value may be established through a competitive bidding process, as follows:

(1) at least 3 bids on the Investment must be received from persons with no financial interest in the Bonds (*e.g.*, as underwriters or brokers); and

(2) the Yield on the Investment must be equal to or greater than the Yield offered under the highest bid.

Section 4.5. Bonds Exempt from the Rebate Requirement.

(a) *The Bonds Qualify as a Rebate-Exempt Small Issue*.

(1) the Issuer is a governmental unit under State law with general taxing powers;

(2) no Bond is a "private activity bond" as defined in Code § 141;

(3) 95% or more of the net proceeds of the Bonds are to be used for local governmental activities of the Issuer; and

(4) the aggregate face amount of all tax-exempt bonds (other than private activity bonds), and qualified tax credit bonds as defined in Code § 54A(d)(1) to be issued by the Issuer during the current calendar year is not reasonably expected to exceed $5,000,000. The Issuer understands that, for this purpose: (i) the Issuer and all entities which issue bonds on behalf of

the Issuer are treated as one issuer; (ii) all bonds issued by an entity subordinate to the Issuer are treated as issued by the Issuer; and (iii) bonds issued by the Issuer to currently refund any other bond are not taken into account to the extent that the amount of the refunding bonds does not exceed the outstanding amount of the refunded obligations.

(b) *Conclusion as to Small Issuer Exemption.* Based on these certifications, Bond Counsel has advised the Issuer that the Bonds are exempt from the arbitrage rebate requirements of Code § 148(f), under the small-issuer exception set forth in Code § 148(f)(4)(D).

Section 4.6. Filing Requirements. The Issuer will file or cause to be filed with the IRS such reports or other documents as are required by the Code in accordance with advice of Bond Counsel.

ARTICLE V

MISCELLANEOUS PROVISIONS

Section 5.1. Term of Tax Certificate. This Tax Certificate will be effective concurrently with the issuance and delivery of the Bonds and will continue in force and effect until the principal of, redemption premium, if any, and interest on all Bonds have been fully paid and all such Bonds are cancelled; provided that, the provisions of **Article IV** of this Tax Certificate regarding payment of arbitrage rebate and yield reduction amounts and all related penalties and interest will remain in effect until all such amounts are paid to the United States and the provisions of **Section 4.2** relating to record keeping shall continue in force for the period described therein for records to be retained.

Section 5.2. Amendments. This Tax Certificate may be amended from time to time by the Issuer without notice to or the consent of any of the Registered Owners, but only if such amendment is in writing and is accompanied by an Opinion of Bond Counsel to the effect that, under then existing law, assuming compliance with this Tax Certificate as so amended such amendment will not cause interest on any Bond to be included in gross income for federal income tax purposes. No such amendment will become effective until the Issuer receives this Opinion of Bond Counsel.

Section 5.3. Opinion of Bond Counsel. The Issuer may deviate from the provisions of this Tax Certificate if furnished with an Opinion of Bond Counsel to the effect that the proposed deviation will not adversely affect the exclusion of interest on the Bonds from gross income for federal income tax purposes. The Issuer will comply with any further or different instructions provided in an Opinion of Bond Counsel to the effect that the further or different instructions need to be complied with in order to maintain the validity of the Bonds or the exclusion from gross income of interest on the Bonds.

Section 5.4. Reliance. In delivering this Tax Certificate the Issuer is making only those certifications, representations and agreements as are specifically attributed to it in this Tax Certificate. The Issuer is not aware of any facts or circumstances which would cause it to question the accuracy of the facts, circumstances, estimates or expectations of any other party providing certifications as part of this Tax Certificate and, to the best of its knowledge, those facts, circumstances, estimates and expectations are reasonable. The Issuer understands that its certifications will be relied upon by the law firm of Gilmore & Bell, P.C., in rendering its opinion as to the validity of the Bonds and the exclusion from federal gross income of the interest on the Bonds.

Section 5.5. Severability. If any provision in this Tax Certificate or in the Bonds is determined to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions will not be affected or impaired.

Section 5.6. Benefit of Agreement. This Tax Certificate is binding upon the Issuer its respective successors and assigns, and inures to the benefit of the owners of the Bonds. Nothing in this Tax Certificate or in the Ordinance or the Bonds, express or implied, gives to any person, other than the Registered Owners of the Bonds, any benefit or any legal or equitable right, remedy or claim under this Tax Certificate.

Section 5.7. Default, Breach and Enforcement. Any misrepresentation of a party contained herein or any breach of a covenant or agreement contained in this Tax Certificate may be pursued by the Registered Owners pursuant to the terms of the Ordinance or any other document which references this Tax Certificate and gives remedies for a misrepresentation or breach thereof.

Section 5.8. Execution in Counterparts. This Tax Certificate may be executed in any number of counterparts, each of which so executed will be deemed to be an original, but all such counterparts will together constitute the same instrument.

Section 5.9. Governing Law. This Tax Certificate will be governed by and construed in accordance with the laws of the State of Illinois.

Section 5.10. Electronic Transactions. The transaction described in this Tax Certificate may be conducted, and related documents may be sent, received or stored, by electronic means.

[Remainder of this page intentionally left blank.]

IN WITNESS WHEREOF, the undersigned Mayor and Director of Finance of the Issuer, by their execution of this Tax Certificate hereby make the foregoing certifications, representations, and agreements contained in this Tax Certificate on behalf of the Issuer, as of the Issue Date.

CITY OF HIGHLAND, ILLINOIS

By: _____
Title: Mayor

By: _____
Title: Bond Compliance Officer

EXHIBIT A

DEBT SERVICE SCHEDULE AND PROOF OF BOND YIELD

EXHIBIT B

IRS FORM 8038-G

EXHIBIT C

DECLARATION OF OFFICIAL INTENT

EXHIBIT D

DESCRIPTION OF PROPERTY COMPRISING THE PROJECT AND LIST OF REIMBURSEMENT EXPENDITURES

EXHIBIT E

SAMPLE
ANNUAL COMPLIANCE CHECKLIST

Name of tax-exempt bonds ("Bonds") financing Financed Asset:	**General Obligation Bonds (Alternate Revenue Source), Series 2026**
Issue Date of Bonds:	**April 29, 2026**
Placed in service date of Project Facility:	
Name of Bond Compliance Officer:	**Director of Finance**
Period covered by request ("Annual Period"):	

Item	Question	Response
1 Ownership	Was the entire Project Facility owned by the Issuer during the entire Annual Period?	☐ Yes ☐ No
	If answer above was "No," was advice of Bond Counsel obtained prior to the transfer? If Yes, include a description of the advice in the Tax-Exempt Bond File. If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	☐ Yes ☐ No

Item	Question	Response
2 Leases & Other Rights to Possession	During the Annual Period, was any part of the Project Facility leased at any time pursuant to a lease or similar agreement for more than 50 days?	☐ Yes ☐ No
	If answer above was "Yes," was advice of Bond Counsel obtained prior to entering into the lease or other arrangement? If Yes, include a description of the advice in the Tax-Exempt Bond File. If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	☐ Yes ☐ No

Item	Question	Response
3 Management or Service Agreements	During the Annual Period, has the management of all or any part of the operations of the Financed Asset been assumed by or transferred to another entity?	☐ Yes ☐ No
	If answer above was "Yes," was advice of Bond Counsel obtained prior to entering into the Management or Service Agreement? If Yes, include a description of the advice in the Tax-Exempt Bond File. If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	☐ Yes ☐ No

Item	Question	Response
4 Other Use	Was any other agreement entered into with an individual or entity that grants special legal rights to the Financed Asset?	☐ Yes ☐ No
	If answer above was "Yes," was advice of Bond Counsel obtained prior to entering into the agreement? If Yes, include a description of the advice in the Tax-Exempt Bond File. If No, contact Bond Counsel and include description of resolution in the Tax-Exempt Bond File.	☐ Yes ☐ No

Item	Question	Response
5 Arbitrage & Yield Restriction	Has the Issuer set aside money in any fund or account in excess of an amount needed to pay debt service on the Bonds within the next 12 months (i.e. is more than one year of debt service pre-funded)?	☐ Yes ☐ No
	Were any Bond proceeds on deposit in the Construction Fund more than three years after the Issue Date?	☐ Yes ☐ No ☐ N/A
	If Yes to either, contact Rebate Analyst or Bond Counsel and incorporate report or include description of resolution in the Tax-Exempt Bond File.	

Bond Compliance Officer: _____

Date Completed: _____

EXHIBIT F

SAMPLE FINAL WRITTEN ALLOCATION

City of Highland, Illinois
General Obligation Bonds
(Alternative Revenue Source), Series 2026

Final Written Allocation

The undersigned is the Bond Compliance Officer of the City of Highland, Illinois (the "Issuer") and in that capacity is authorized to execute federal income tax returns required to be filed by the Issuer and to make appropriate elections and designations regarding federal income tax matters on behalf of the Issuer. This allocation of the proceeds of the bond issue referenced above (the "Bonds") is necessary for the Issuer to satisfy ongoing reporting and compliance requirements under federal income tax laws.

Purpose. This document, together with the schedules and records referred to below, is intended to memorialize allocations of Bond proceeds to expenditures for purposes of §§ 141 and 148 of the Internal Revenue Code (the "Code"). All allocations are or were previously made no later than 18 months following the date the expenditure was made by the Issuer or, if later, the date the "project" was "placed in service" (both as defined below), and no later than 60 days following the 5th anniversary of the issue date of the Bonds.

Background. The Bonds were issued on April 29, 2026 (the "Issue Date"), by the City of Highland, Illinois (the "Issuer"). The Bonds were issued in order to finance the construction and improvements to certain streets, including sidewalks, curbs, gutters and related facilities (the "Project"). The Bonds were issued pursuant to an Ordinance of the Issuer. Proceeds of the Bonds were deposited in the Construction Fund.

Sources Used to Fund Project Costs and Allocation of Proceeds to Project Costs. A portion of the costs of the Project was paid from sale proceeds of the Bonds and the remaining portion of the costs of the Project was paid from earnings from the investment of bond sale proceeds as shown on **Schedule 1** to this Final Written Allocation.

Identification of Financed Assets. The portions of the Project financed from Bond proceeds (i.e., the "Financed Facility" referenced in the Federal Tax Certificate) are listed on page 1 of **Schedule 2** to this Final Written Allocation.

Identification and Timing of Expenditures for Arbitrage Purposes. For purposes of complying with the arbitrage rules, the Issuer allocates the proceeds of the Bonds to the various expenditures described in the invoices, requisitions or other substantiation attached as **Schedule 2** to this Final Written Allocation. In each case, the cost requisitioned was either paid directly to a third party or reimbursed the Issuer for an amount it had previously paid or incurred. Amounts received from the sale of the Bonds and retained as underwriters discount are allocated to that purpose and spent on the Issue Date. Amounts allocated to interest expense are treated as paid on the interest payment dates for the Bonds.

Placed In Service. The Project was "placed in service" on the date set out on **Schedule 2** to this Final Written Allocation. For this purpose, the assets are considered to be "placed in service" as of the date on which, based on all the facts and circumstances: (a) the constructing and equipping of the asset

has reached a degree of completion which would permit its operation at substantially its design level; and (b) the asset is, in fact, in operation at that level.

This allocation has been prepared based on statutes and regulations existing as of this date. The Issuer reserves the right to amend this allocation to the extent permitted by future Treasury Regulations or similar authorities.

CITY OF HIGHLAND, ILLINOIS

_____

By: _____

Title: _____

Dated: _____

Name of Legal Counsel/Law Firm Reviewing Final Written Allocation:

_____

Date of Review: _____

GILMORE & BELL, P.C.
DRAFT – APRIL 15, 2026
FOR DISCUSSION PURPOSES ONLY

CITY OF HIGHLAND, ILLINOIS

$2,000,000
GENERAL OBLIGATION BONDS
(ALTERNATE REVENUE SOURCE)
SERIES 2026

April 20, 2026

BOND PURCHASE AGREEMENT

City of Highland, Illinois
1115 Broadway
Highland, Illinois 62249

Ladies and Gentlemen:

The undersigned, UMB Bank, N.A., Kansas City, Missouri (the **"Underwriter"**), hereby offers to purchase from the City of Highland, Illinois (the **"City"**), a political subdivision of the State of Illinois (the **"State"**), $2,000,000 aggregate principal amount of General Obligation Bonds (Alternate Revenue Source), Series 2026 (the **"Bonds"**). The issuance and sale of the Bonds is authorized by an ordinance adopted by the City Council of the City (the **"Council"**) on April 20, 2026, (the **"Ordinance"**). Capitalized terms not otherwise defined herein have the meaning given such terms in the Ordinance.

The Bonds are to be issued by the City pursuant to and in accordance with the provisions of the laws of the State, including particularly the Illinois Municipal Code and the Local Government Debt Reform Act of the State and all laws amendatory thereof and supplementary thereto (collectively, the **"Act"**). The Bonds are being issued to pay costs of (a) construction and improvements to certain streets, including sidewalks, curbs, gutters and related facilities, and (b) issuance of the Bonds.

The Bonds will constitute valid and legally binding general obligations of the City payable as to principal and interest from (a) proceeds received by the City from time to time from the issuance of its general obligation bonds to the fullest extent permitted by law including Section 8-5-16 of the Illinois Municipal Code of the State of Illinois, as amended, and such other funds of the City as may be lawfully available and annually appropriated for such payment, and (b) ad valorem taxes levied against all of the taxable property in the City without limitation as to rate or amount; however, no levy has been provided for the payments due on the Bonds for January 1, 2027.

The Bonds shall mature on the dates in the years and in the amounts, and shall bear interest at the rates per annum, set forth in **Schedule I** hereto.

This offer is made subject to your acceptance of this Bond Purchase Agreement on or before 11:00 p.m., Highland, Illinois time, on April 20, 2026. Upon your acceptance of the offer, the following agreement will be binding upon you and the Underwriter.

The words "Transaction Documents" when used herein shall mean, individually and collectively, the following: the Bonds; the Ordinance; this Bond Purchase Agreement; the Continuing Disclosure Undertaking of the City relating to the Bonds (the **"Continuing Disclosure Undertaking"**); the Preliminary Official Statement (as defined herein); the Official Statement (as defined herein); and any and all other documents or instruments that evidence or are a part of the transactions referred to herein or in the Official Statement or contemplated hereby or by the Official Statement; provided, however, that when the words "Transaction Documents" are used in the context of the authorization, execution, delivery, approval or performance of Transaction Documents by a party hereto, the same shall mean only those Transaction Documents that provide for or contemplate authorization, execution, delivery, approval or performance by such party.

1. Purchase of Bonds. Upon the terms and conditions and upon the basis of the respective representations, warranties and covenants hereinafter set forth, the Underwriter hereby agrees to purchase from the City, and the City hereby agrees to sell to the Underwriter, all (but not less than all) of the Bonds at a purchase price of $_____ (which is equal to the aggregate principal amount of the Bonds, plus an original issue premium of $_____, less an underwriting discount of $_____). The City hereby acknowledges receipt of a good faith deposit from the Underwriter of $40,000 (the **"Deposit"**) which shall be applied to the purchase price, leaving a purchase price balance of $_____. No interest will be paid upon the Deposit made by the Underwriter. If the City fails to deliver the Bonds to the Underwriter in accordance with the terms and conditions of this Bond Purchase Agreement, the Deposit shall be returned to the Underwriter. If the Underwriter defaults in the performance of any of the terms and conditions of this Bond Purchase Agreement, the Deposit shall be retained by the City as and for liquidated damages.

The City acknowledges and agrees that (i) the primary role of the Underwriter is to purchase securities pursuant to this Bond Purchase Agreement, for resale to investors, in an arm's-length commercial transaction between the City and the Underwriter and the Underwriter has financial and other interests that differ from those of the City, (ii) the Underwriter is acting solely as a principal and is not acting as a municipal advisor, financial advisor or fiduciary to the City and has not assumed an advisory or fiduciary responsibility to the City with respect to the transaction contemplated hereby and the discussions, undertakings and procedures leading thereto (irrespective of whether the Underwriter has provided other services or is currently providing other services to the City on other matters), (iii) the only obligations the Underwriter has to the City with respect to the transaction contemplated hereby are expressly as set forth in this Bond Purchase Agreement, and (iv) the City has consulted its own financial and/or municipal, legal, accounting, tax, and other advisors, as applicable, to the extent it has deemed appropriate.

2. Public Offering. The Underwriter intends to make a bona fide initial public offering of all of the Bonds at prices no higher than set forth on **Schedule I**; provided, however, that the Underwriter reserves the right to lower such initial offering prices as it deems necessary in connection with the marketing of the Bonds. The Underwriter may offer and sell the Bonds to certain dealers (including dealers depositing Bonds into investment trusts) and others at prices lower than the initial offering price or prices set forth in **Schedule I**. The Underwriter also reserves the right to (i) over-allot or effect transactions which stabilize or maintain the market price of the Bonds at levels above those that might otherwise prevail in the open market and (ii) discontinue such stabilizing, if commenced, at any time without prior notice.

In conjunction with (i) an audit or inquiry by the Internal Revenue Service (the **"IRS"**) or the Securities and Exchange Commission (the **"SEC"**) relating to the pricing of the Bonds, or (ii) the implementation of future regulation or similar guidance from the IRS, the SEC or other federal or state regulatory authority regarding the retention of pricing data for the Bonds, at the request of the City, the Underwriter will provide information explaining the factual basis for the Underwriter's representations in the Underwriter's Receipt for Bonds and Closing Certificate relating to the pricing of the Bonds, other than information that would identify customers (e.g., name or account number). This agreement by the Underwriter to provide such information will continue to apply after the Closing Time (as defined herein) but shall not extend to any customer data or other confidential or proprietary information of the Underwriter.

3. Establishment of Issue Price for the Bonds.

For purposes of this section the following definitions shall apply:

"Effective Time" means the time on the Sale Date that this Bond Purchase Agreement to purchase the Bonds becomes enforceable.

"Holding Period" means with respect to each Undersold Maturity the period beginning on the Sale Date and ending on the earlier of the following:

(A) the close of the fifth (5^{th}) business day after the Sale Date; or

(B) the date and time at which the Underwriter has sold at least 10% of that Undersold Maturity of the Bonds to the Public at one or more prices that are no higher than the Initial Offering Price.

"Initial Offering Price" means the price listed on **Schedule I** for each Maturity.

"Maturity" means Bonds with the same credit and payment terms; Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

"Public" means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriting Firm or a related party to an Underwriting Firm. An Underwriting Firm and a person are related if it and the person are subject, directly or indirectly, to (A) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (B) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (C) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other).

"Sale Date" means the date of execution of this Bond Purchase Agreement.

"Undersold Maturity" or "Undersold Maturities" means any Maturity for which less than 10% of the principal amount of Bonds of that Maturity have been sold.

"Underwriting Firm" means (A) any person that agrees pursuant to a written contract with the City (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of

the Bonds to the Public, and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) of this definition to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The Underwriter represents and agrees as follows:

(a) As of the Effective Time all of the Bonds have been the subject of an initial offering to the Public.

(b) As of the Effective Time none of the Bonds have been sold to any person at a price higher than the Initial Offering Price for that Maturity.

(c) For any Undersold Maturity, during the Holding Period each Underwriting Firm agrees it will not offer nor sell any of the Undersold Maturities to the Public at a price that is higher than the respective Initial Offering Price for that Undersold Maturity.

(d) Any separate agreement among any Underwriting Firm related to the sale of an Undersold Maturity during the Holding Period does or shall contain the agreement referenced in (c) above.

(e) The Underwriter agrees to assist the City in establishing the issue price of the Bonds and shall execute and deliver to the City at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, in the reasonable judgment of the Underwriter, the City and Bond Counsel, to demonstrate, as applicable, the sales price or prices or the initial offering price of the Bonds.

4. Preliminary Official Statement and Official Statement. The City consents to and ratifies the use and distribution by the Underwriter prior to the date upon which the Official Statement is executed and available for distribution, of the Preliminary Official Statement dated April __, 2026 (which, together with the cover page, inside cover page and any exhibits, appendices, maps, pictures, diagrams, reports and statements included therein or attached thereto and any amendments and supplements that may be authorized for use with respect to the Bonds, is herein called the **"Preliminary Official Statement"**), in connection with the public offering of the Bonds. The City further confirms the authority of the Underwriter to use, and consents to the use of, the final Official Statement with respect to the Bonds in connection with the public offering of the Bonds. The City represents and warrants that the Preliminary Official Statement previously furnished to the Underwriter was "deemed final" by the City as of its date, and the City hereby reaffirms that the Preliminary Official Statement is deemed final, for purposes of Rule 15c2-12(b)(1) (the **"Rule"**) promulgated under the Securities Exchange Act of 1934, as amended, except for the omission of certain information permitted to be omitted by the Rule, such as offering prices, interest rates, selling commission, aggregate principal amounts, principal per maturity, delivery dates, ratings, and other terms of the Bonds depending on such matters.

The City hereby agrees to deliver to the Underwriter within seven business days after the date hereof, the Official Statement, dated the date hereof, relating to the Bonds (which, together with the cover page, and all exhibits, appendices, maps, pictures, diagrams, reports and statements included therein or attached thereto and any amendments and supplements that may be authorized for use with respect to the Bonds is herein called the **"Official Statement"**) executed on behalf of the City by a duly authorized officer, in electronic form to enable the Underwriter to provide the Official Statement to potential customers

and to comply with any rules of the Municipal Securities Rulemaking Board (the **"MSRB"**) and the Securities and Exchange Commission (the **"SEC"**).

The Preliminary Official Statement and/or the Official Statement will be delivered in electronic form to the extent permitted by applicable MSRB rules and as may be agreed to by the City and the Underwriter. The City hereby confirms that it does not object to distribution of the Official Statement in electronic form.

5. City's Representations and Warranties. The City hereby agrees with, and makes the following representations and warranties to, the Underwriter as of the date hereof and as of the date of the Closing:

(a) Status of the City. The City is, and will be at the Closing, a body corporate and politic and political subdivision of the State created and existing under the laws of the State with the power and authority to (i) operate, repair and maintain its governmental facilities, (ii) execute and deliver the Transaction Documents, and (iii) carry out and consummate the transactions contemplated by the Transaction Documents.

(b) Authorization to Enter into Transaction Documents. The City is authorized by the laws of the State, including particularly the Act, (i) to issue, sell and deliver the Bonds for the purposes set forth in the opening paragraphs hereof and in the Ordinance, (ii) to adopt the Ordinance and to enter into and perform its obligations under the Transaction Documents, and (iii) to secure the Bonds in accordance with the provisions of the Ordinance.

(c) Official Action. Prior to the Closing, the City shall have duly authorized all necessary action to be taken by it for: (i) the issuance and sale of the Bonds upon the terms set forth herein and in the Official Statement; (ii) the approval, execution, delivery and receipt by the City of the Ordinance, the Bonds, this Bond Purchase Agreement and any and all such other Transaction Documents and/or agreements and documents as may be required to be executed, delivered and received by the City in order to carry out, give effect to, and consummate the transactions contemplated hereby and by the Official Statement; and (iii) the approval of the use of the Official Statement.

(d) Documents Legal, Valid and Binding. This Bond Purchase Agreement constitutes a legal, valid and binding obligation of the City enforceable in accordance with its terms. The Bonds when executed, issued, authenticated, delivered and paid for as herein and in the Ordinance provided and the Transaction Documents when executed will have been duly authorized and issued and will constitute valid and binding obligations of the City enforceable in accordance with their terms (subject to any applicable bankruptcy, reorganization, insolvency, moratorium or other similar law or laws affecting the enforcement of creditors' rights generally or against municipal corporations such as the City from time to time in effect and further subject to the availability of equitable remedies).

(e) No Conflict or Breach. The City is not in breach of or default in any material respect under (i) any applicable law or administrative regulation of the State or the United States or any applicable judgment or decree or (ii) any loan agreement, indenture, bond, note, resolution, agreement or other instrument to which the City is a party or is otherwise subject, and no event has occurred and is continuing which, with the passage of time or the giving of notice or both, would constitute an event of default under any such instrument; and neither the execution and delivery of any of the Transaction Documents, or the consummation of the transactions

contemplated thereby, nor the fulfillment of or compliance with the terms and conditions thereof conflicts with or constitutes a breach of or default under (i) any applicable law, administrative regulation, judgment or decree or (ii) the terms of any loan agreement, indenture, bond, note, resolution, agreement or other instrument to which the City is a party or is otherwise subject; nor shall any such execution, delivery, adoption, fulfillment or compliance result in the creation or imposition of any lien, charge or other security interest or encumbrance of any nature whatsoever upon any of the property or assets of the City (i) under the terms of any such law, administrative regulation, judgment or decree or (ii) under the terms of any such loan agreement, indenture, bond, note, resolution, agreement or other instrument, except as provided by the Transaction Documents.

(f) No Litigation. Except as otherwise set forth in the Official Statement, there is no action, suit, proceeding, inquiry or investigation at law or in equity or before or by any court, public board or body, pending or, to the knowledge of the City, threatened against the City wherein an unfavorable decision, ruling or finding would materially adversely affect (i) the transactions contemplated hereby or by the Official Statement, including the status of the interest on the Bonds as excludable from gross income of the owners thereof for federal income tax purposes, (ii) the validity or enforceability in accordance with their respective terms of the Bonds, the Ordinance, this Bond Purchase Agreement or any agreement or instrument to which the City is a party, used or contemplated for use in the consummation of the transactions contemplated hereby or by the Official Statement, or contesting in any way the completeness or accuracy of the Preliminary Official Statement or the Official Statement (nor to the best knowledge of the City, is there any basis therefor), (iii) the existence or powers of the City or the titles of its officers to their respective offices, or (iv) the financial condition of the City or the operation by the City of its property.

(g) No Consents or Approvals Required. The City has received all licenses, permits, or other regulatory approvals required (if any) to execute the Transaction Documents and to perform its obligations thereunder and the City is not in material default, and no event has occurred which would constitute or result in a material default under any such licenses, permits or approvals.

(h) Preliminary Official Statement and Official Statement True and Correct. The descriptions and information contained in the Preliminary Official Statement and the Official Statement are and, as of their respective dates and at the Closing shall be, true and correct and do not, and with respect to the Preliminary Official Statement and the Official Statement, as of their respective dates and at the Closing shall not, contain an untrue statement of a material fact and do not, with respect to the Preliminary Official Statement and Official Statement, and at the Closing, shall not omit to state a material fact necessary to make any statement made therein, in light of the circumstances under which it was made, not misleading.

(i) No Default Under Transaction Documents. The execution and delivery by the City of the Bonds, the Transaction Documents and the other documents contemplated hereby and by the Official Statement to be executed and delivered by the City, compliance with the provisions thereof, and the approval of the use of the Official Statement do not conflict with or constitute on the part of the City a breach of or a default under any existing law, court or administrative regulation, decree, order, agreement, resolution, indenture, mortgage or lease by which the City is or may be bound. No event has occurred and is continuing which with the lapse of time or the giving of notice, or both, would constitute a breach of or an event of default by the City under the Transaction Documents.

(j) Application of Bond Proceeds. The City represents and warrants that the proceeds of the Bonds shall be used as provided in the Transaction Documents. The City shall not take or omit to take any action which action or omission shall in any way cause or result in the proceeds from the sale of the Bonds being applied in a manner other than as provided in the Transaction Documents and as described in the Preliminary Official Statement and the Official Statement.

(k) Securities Laws Cooperation. The City agrees to reasonably cooperate with the Underwriter in any endeavor to qualify the Bonds for offering and sale under the securities or "Blue Sky" laws of such jurisdictions of the United States as the Underwriter may request; provided, however, that the City shall not be required with respect to the offer or sale of the Bonds, or otherwise, to file written consent to suit or to file written consent to service of process in any jurisdiction. The City consents to the use of drafts of the Preliminary Official Statement, the Preliminary Official Statement and drafts of the Official Statement prior to the availability of the Official Statement, by the Underwriter in obtaining such qualifications, subject to the right of the City to withdraw such consent for cause by written notice to the Underwriter.

(l) City Certificate. Any certificate signed by an authorized officer of the City and delivered to the Underwriter shall be deemed a representation and warranty by the City to the Underwriter as to the statements made therein.

(m) Financial Statements. The financial statements of the City included as Appendix A to the Preliminary Official Statement and the Official Statement and any other later available unaudited financial data of the City furnished to the Underwriter present fairly the financial position of the City as of the dates indicated and the results of its operations for the periods specified in all material respects for the periods involved except as stated in the notes thereto. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The City has not since April 30, 2025 incurred any material liabilities and since such date there has been no material adverse change in the financial position of the City or the operation by the City of its property other than as may be set forth in the Preliminary Official Statement and the Official Statement.

Since April 30, 2025, except as described in the Preliminary Official Statement and the Official Statement, there has been no material decrease in the City's fund balances, no increase in short-term debt or long-term debt of the City and no adverse change, or any development involving a prospective adverse change, in or affecting the general affairs, management, properties, financial position, or results of operations of the City, which in any such case is material to the City.

(n) Supplements to Official Statement. If the Official Statement is supplemented or amended pursuant to **subsection (o)** of this section, at the time of such supplement or amendment thereto and (unless subsequently again supplemented or amended pursuant to such subsection) at all times subsequent thereto including the Closing, the information contained in the Official Statement as provided in **subsection (h)** of this section, as so supplemented or amended, shall not contain an untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

(o) Subsequent Events. If between the date of the Official Statement and the Closing any event shall occur which might or would cause the information contained in the Official Statement to contain an untrue statement of a material fact or to omit to state a material fact

necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, the City shall notify the Underwriter thereof, and if in the opinion of the Underwriter, such event requires the preparation and publication of a supplement or amendment to the Official Statement, the City shall, at the expense of the City, supplement or amend the Official Statement in a form and in a manner approved by the Underwriter.

(p) Continuing Disclosure. The City will undertake, pursuant to the Ordinance and the Continuing Disclosure Undertaking, to provide certain annual financial information and operating data and notices of the occurrence of certain events. Except as otherwise disclosed in the Preliminary Official Statement and the Official Statement, there have been no instances in the previous five years in which the City failed to comply, in all material respects, with any of its previous continuing disclosure obligations under the Rule.

6. Closing. Prior to or at 12:00 noon, Highland, Illinois time, on April 29, 2026, or at such other time or such other date as shall have been mutually agreed upon by the City and the Underwriter (the **"Closing Time"**), the City will deliver, or cause to be delivered, to the Underwriter, the Bonds, in definitive form duly executed and authenticated by UMB Bank, N.A., as bond registrar and paying agent for the Bonds (the **"Paying Agent"**), together with the other documents hereinafter mentioned; and the Underwriter will accept such delivery and pay the purchase price of the Bonds by delivering to the City immediately available funds payable to the order of the City (or such other arrangement as shall be mutually agreed upon by the City and the Underwriter) in an amount equal to the purchase price. Such payment and delivery is referred to herein as the **"Closing."**

Payment and delivery of the Bonds as aforesaid shall be made in Chicago, Illinois, New York, New York, or such other place as is mutually agreed to by the City and the Underwriter. The Bonds will be delivered in denominations as set forth in the Ordinance as definitive Bonds in fully registered form. The Bonds will be registered in the name of Cede & Co., as nominee for The Depository Trust Company (**"DTC"**). One fully registered bond for each maturity of Bonds in the principal amount of such maturity (as set forth in **Schedule I** hereto) will be deposited with DTC, or delivered to the Paying Agent for "FAST" delivery prior to the Closing pursuant to the rules and procedures of DTC.

It is anticipated that CUSIP identification numbers will be printed on the Bonds, but neither the failure to print such numbers on any Bond nor any error in the printing of such numbers shall constitute cause for a failure or refusal by the Underwriter to accept delivery of and pay for any Bonds.

7. Events Permitting Underwriter to Terminate. The Underwriter shall have the right to cancel its obligation to purchase the Bonds and to terminate this Bond Purchase Agreement, without liability to the Underwriter, by written notice to the City if, between the date of this Bond Purchase Agreement and the Closing, in the Underwriter's sole and reasonable judgment, any of the following events shall occur (each, a **"Termination Event"**):

(a) the market price or marketability of the Bonds, or the ability of the Underwriter to enforce contracts for the sale of the Bonds, shall be materially adversely affected by any of the following events:

(i) Legislation shall be enacted or for the first time actively considered for enactment by the Congress of the United States (**"Congress"**) or the legislature of the State or shall have been favorably reported out of committee of either body or be pending in committee of either body, or shall have been recommended to Congress for passage by the President of the United States or a member of the President's cabinet, or a decision

shall have been rendered by a federal court of the United States, a State court or the United States Tax Court, or a ruling, resolution, regulation or temporary regulation, release or announcement shall have been made or shall have been proposed to be made by the Treasury Department of the United States, the Internal Revenue Service or other federal or State authority with appropriate jurisdiction, with respect to federal taxation upon interest or other income to be derived by the City pursuant to the Transaction Documents, or upon interest on the Bonds or securities of the general character of the Bonds; or

(ii) There shall have occurred (A) an outbreak or escalation of hostilities or the declaration by the United States of a national emergency or war or (B) any other calamity or crisis in the financial markets of the United States or elsewhere or the escalation of such calamity or crisis; or

(iii) A general suspension of trading on the New York Stock Exchange or other major exchange shall be in force, or minimum or maximum prices for trading shall have been fixed and be in force, or maximum ranges for prices for securities shall have been required and be in force on any such exchange, whether by virtue of determination by that exchange or by order of the SEC or any other governmental authority having jurisdiction; or

(iv) Legislation shall have been enacted by Congress or shall have been favorably reported out of committee or be pending in committee, or shall have been recommended to Congress for passage by the President of the United States or a member of the President's Cabinet, or a decision by a court of the United States shall be rendered, or a ruling, regulation, proposed regulation or statement by or on behalf of the SEC or other governmental agency having jurisdiction of the subject matter shall be made, to the effect that any obligations of the general character of the Bonds, the Ordinance or the Transaction Documents are not exempt from registration, qualification or other requirements of the Securities Act of 1933, as amended (the **"Securities Act"**) or the Trust Indenture Act or otherwise, or would be in violation of any provisions of the federal securities laws; or

(v) Except as disclosed in or contemplated by the Official Statement, any material adverse change in the affairs of the City shall have occurred; or

(vi) Any rating (A) on any bonds or other obligations of the City (B) if the Bonds are insured by a bond insurance policy, on the bond insurer, is reduced or withdrawn or placed on credit watch with negative outlook by any major credit rating agency; or

(b) Any fact, event or circumstance shall exist that either makes untrue or incorrect any statement or information contained in the Official Statement as then amended or supplemented (other than any statement provided by the Underwriter) or is not reflected in the Official Statement as then amended or supplemented, but should be reflected therein in order to make the statements and information contained therein, in the light of the circumstances under which they were made, not misleading and, in either such event, the City refuses to permit the Official Statement to be supplemented or corrected in a form and manner approved by the Underwriter or supply such statement or information or if such supplement or correction would, in the reasonable opinion of the Underwriter, materially adversely affect the market for the Bonds

or the ability of the Underwriter to enforce contracts for the sale of the Bonds at the contemplated offering prices; or

(c) A general banking moratorium shall have been declared by federal, State or State of New York authorities and be in force; or

(d) A material disruption in securities settlement, payment or clearance services affecting the Bonds shall have occurred; or

(e) Other action or events shall have occurred or transpired, any of which has the purpose or effect, directly or indirectly, of materially adversely affecting the federal income tax consequences of any of the transactions contemplated in connection herewith, or that securities of the general character of the Bonds shall not be exempt from registration under the Securities Act; or

(f) There shall have occurred since April 30, 2025, any material adverse change in the affairs of the City from that reflected in the financial statements of the City provided to the Underwriter in connection with the Bonds, not otherwise disclosed to the Underwriter or in the Official Statement; or

(g) Any representation of the City contained in this Bond Purchase Agreement or in any Transaction Document shall prove to be or to have been false in any material respect; or

(h) Litigation or an administrative proceeding or investigation shall be pending or threatened affecting, contesting, questioning or seeking to restrain or enjoin (i) the issuance or delivery of any of the Bonds or the payment, collection or application of the proceeds of the Bonds or of other moneys or securities pledged or to be pledged under the Transaction Documents, (ii) the validity of the Bonds, (iii) the validity of any of the Transaction Documents or any proceedings taken by the City with respect to any of the foregoing, (iv) the City's creation, organization or existence or the titles to office of any members of the Council or officers or its power to engage in any of the transactions contemplated by the Transaction Documents, (v) the incorporation, organization or existence of the City, or (vi) the legal power or authority of the City to enter into and engage in any of the transactions contemplated by this Bond Purchase Agreement.

Upon the occurrence of a Termination Event and the termination of this Bond Purchase Agreement by the Underwriter, all obligations of the City and the Underwriter under this Bond Purchase Agreement shall terminate, without further liability, except that the City and the Underwriter shall pay their respective expenses as set forth in **Section 10** hereof.

8. Conditions to Closing. The obligations hereunder of each party hereto shall be subject to the performance by the other party of its respective obligations to be performed hereunder at and prior to the Closing, to the accuracy in all material respects of the representations and warranties herein of the other party as of the date hereof and as of the Closing Time, and to the following conditions, including the delivery by the appropriate party hereto or other entities of such documents as are enumerated herein:

(a) At the Closing Time, (i) the Transaction Documents shall have been authorized, executed and delivered, and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the Underwriter and the City, the Closing in all events, however, to be deemed such approval, (ii) the proceeds of the sale of the Bonds shall have been deposited and

applied as described in the Ordinance and the Official Statement, (iii) the City shall have duly adopted and there shall be in full force and effect such ordinances as, in the opinion of Gilmore & Bell, P.C., Edwardsville, Illinois (**"Bond Counsel"**), shall be necessary in connection with the transactions contemplated hereby, (iv) the City shall have delivered to the Underwriter the Official Statement within the time period and in a format that complies with the Rule and MSRB rules pursuant to **Section 4** hereof, and (v) the City shall have undertaken, pursuant to the Continuing Disclosure Undertaking, to provide annual reports and notice of certain events relating to the Bonds.

(b) At or prior to the Closing Time, the Underwriter shall have received counterparts, copies or certified copies (as appropriate) of the following documents in form and substance satisfactory to Bond Counsel and the Underwriter:

(i) The approving opinion of Bond Counsel, dated the date of the Closing, relating to the due authorization, execution and delivery of the Bonds, satisfactory in form and substance to the City and the Underwriter.

(ii) The supplemental opinion of Bond Counsel, satisfactory in form and substance to the City and the Underwriter.

(iii) Certifications of the City, dated the date of the Closing, signed by authorized officials of the City, to the effect that (A) all representations and warranties of the City contained in this Bond Purchase Agreement are true and correct in all material respects on and as of the date of the Closing with the same effect as if made on the date of the Closing, (B) the City has complied with all of the agreements and satisfied all of the conditions on its part to be performed or satisfied at or prior to the Closing Time, (C) no event affecting the City has occurred since the date of the Official Statement which either makes untrue or incorrect in any material respect as of the date of Closing any statement or information contained in the Official Statement or is not reflected in the Official Statement but should be reflected therein in order to make the statements and information therein not misleading in any material respect, and (D) there is no action, suit, proceeding or investigation before or by any court or public board or body pending or threatened against the City to restrain or enjoin the issuance, execution or delivery of the Bonds or in any manner questioning the proceedings or authority for the issuance of the Bonds or affecting directly or indirectly the validity of the Bonds or of any provisions made or authorized for their payment or contesting the existence of the City or the title of any of its officers to their respective offices.

(iv) The Official Statement authorized, approved and executed on behalf of the City by a duly authorized official thereof.

(v) The Ordinance, duly adopted by the Council.

(vi) The Continuing Disclosure Undertaking, executed by a duly authorized officer of the City.

(vii) A letter from Moody's Investors Service, Inc. assigning an underlying rating of "Aa3" to the Bonds.

(viii) A receipt of the City for the purchase price of the Bonds.

(ix) Information Return for Tax-Exempt Governmental Obligations (IRS Form 8038-G) relating to the Bonds in form satisfactory to Bond Counsel for filing, executed by a duly authorized officer of the City.

(x) A copy of the Blanket Issuer Letter of Representations.

(xi) Such additional legal opinions, certificates, proceedings, instruments and other documents as Bond Counsel or the Underwriter may reasonably request to evidence compliance with all legal requirements, the truth and accuracy, as of the Closing, of the representations herein and the due performance or satisfaction of all agreements then to be performed and all conditions then to be satisfied.

(c) At the Closing Time, (i) the Transaction Documents shall have been authorized, executed and delivered, and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the Underwriter and the City, the Closing in all events, however, to be deemed such approval, (ii) the proceeds of the sale of the Bonds shall have been deposited and applied as described in the Ordinance and the Official Statement, (iii) the City shall have duly adopted and there shall be in full force and effect such ordinances as, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, (iv) the City shall have delivered to the Underwriter the Official Statement within the time period and in a format that complies with the Rule and MSRB rules pursuant to **Section 4** hereof, and (v) the City shall have undertaken, pursuant to the Continuing Disclosure Undertaking, to provide annual reports and notice of certain events relating to the Bonds.

The documents to be delivered to the Underwriter pursuant to this Bond Purchase Agreement shall be deemed to be in compliance with the conditions of this Bond Purchase Agreement if, but only if, in the reasonable judgment of the Underwriter, they are satisfactory in form and substance. No condition hereof shall be deemed to have been waived by the Underwriter, unless expressed specifically in a writing signed by the Underwriter.

Unless performance is waived by the party for whose benefit a condition or obligation is intended, if any person shall be unable to satisfy the above conditions to the obligations of any party to this Bond Purchase Agreement, or if the obligations hereunder of any party shall be terminated for any reason permitted by this Bond Purchase Agreement and unless otherwise waived, this Bond Purchase Agreement shall terminate and neither the Underwriter nor the City shall be under further obligation hereunder; except that the respective obligations of the City and the Underwriter, as provided in **Section 10** hereof, shall continue in full force and effect.

9. Survival of Representations, Warranties and Agreements. All representations, warranties and agreements of the City shall remain operative and in full force and effect, regardless of any investigations made by or on behalf of any other party and shall survive the Closing. The obligations of the City and the Underwriter under **Section 10** hereof shall survive any termination of this Bond Purchase Agreement.

10. Expenses. Whether or not the Bonds are sold to the Underwriter, the Underwriter shall be under no obligation to pay any expenses incident to the performance of the City's obligations hereunder. If the Bonds are delivered by the City to the Underwriter, the City shall pay, from the proceeds of the Bonds or from other funds of the City, the following expenses: paying agent fees, Bond Counsel fees, City attorney fees, CUSIP fees, rating agency fees and municipal advisor fees.

If the Bonds are sold to the Underwriter by the City, the City shall pay out of the proceeds of the Bonds the discount of the Underwriter or the purchase price paid for the Bonds shall reflect such discount.

Except as otherwise provided in this **Section 10**, the Underwriter shall pay the cost, if any, of qualifying the Bonds for sale in the various states chosen by the Underwriter, all advertising expenses in connection with the public offering of the Bonds and all other expenses incurred by the Underwriter in connection with its public offering and distribution of the Bonds not described above, including the fees and expenses of counsel to the Underwriter.

11. Amendments to Official Statement. If, after the date of this Bond Purchase Agreement and until the earlier of (a) ninety (90) days after the "end of the underwriting period" (as defined in the Rule) or (b) the time when the Official Statement is available to any person from a nationally recognized municipal securities information repository, but in no case less than twenty-five (25) days following the end of the underwriting period, an event relating to or affecting the City shall occur, or come to the attention of the City, the City shall promptly notify the Underwriter and, if as a result of such event, it is necessary, in the reasonable opinion of the Underwriter, to amend or supplement the Official Statement in order to make the Official Statement not misleading in the light of the circumstances then existing, the City will forthwith prepare and furnish to the Underwriter a reasonable number of copies of an amendment of or supplement to the Official Statement (in form and substance satisfactory to the Underwriter) which will amend or supplement the Official Statement so that it will not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements not misleading. The expenses of preparing such amendment or supplement shall be borne by the City. Thereafter, all references to and representations regarding the Official Statement contained herein shall refer to or regard the Official Statement as so amended or supplemented. For the purpose of this Section, the City will furnish to the Underwriter such information with respect to the City as the Underwriter may from time to time reasonably request. If notification is given by the City, or such information comes to the attention of the Underwriter, after the Closing, the City shall furnish, or cause to be furnished, such additional legal opinions, certificates, instruments and other documents as the Underwriter may reasonably deem necessary to evidence the truth and accuracy of any such supplement or amendment to the Official Statement.

12. Third Party Beneficiaries. The City agrees that the Underwriter is and shall be a third-party beneficiary of any and all representations and warranties made by the City in the Transaction Documents, to the same effect as if the City had made such representations and warranties to the Underwriter in this Bond Purchase Agreement.

13. Notices. Any notice or other communication to be given to the City under this Bond Purchase Agreement may be given by delivering the same in writing at its address set forth above, and any notice or other communications to be given to the Underwriter under this Bond Purchase Agreement may be given by delivering the same in writing to the Underwriter at the following address:

UMB Bank, N.A.
928 Grand Boulevard
Kansas City, Missouri
Attention: Mr. Scott Crist

14. Successors. This Bond Purchase Agreement is made for the benefit of the City and the Underwriter (including the successors or assigns of the Underwriter) and no other person including any purchaser of the Bonds shall acquire or have any rights hereunder or by virtue hereof.

15. Governing Law. This Bond Purchase Agreement shall be governed by and construed in accordance with the laws of the State.

16. Effectiveness. This Bond Purchase Agreement shall become effective upon your acceptance hereof.

17. Counterparts. This Bond Purchase Agreement may be executed in any number of counterparts, each of which so executed and delivered shall constitute an original and all together shall constitute but one and the same instrument.

18. Captions. The captions or headings in this Bond Purchase Agreement are for convenience only and in no way define, limit or describe the scope or intent of any provisions or section of this Bond Purchase Agreement.

[Remainder of Page Intentionally Left Blank]

Very truly yours,

UMB BANK, N.A.

By:_____
Name: Scott Crist
Title: Executive Vice President

Accepted and agreed to as of
the date first above written:

CITY OF HIGHLAND, ILLINOIS

By:_____
Name: Kevin B. Hemann
Title: Mayor

SCHEDULE I
TO
BOND PURCHASE AGREEMENT

$2,000,000
CITY OF HIGHLAND, ILLINOIS
GENERAL OBLIGATION BONDS
(ALTERNATE REVENUE SOURCE)
SERIES 2026

SERIAL BONDS

Year (January 1)	Principal Amount	Interest Rate	Price	Undersold Maturities
2033	$100,000			
2034	105,000			
2035	115,000			
2036	120,000			
2037	125,000			
2038	130,000			
2039	135,000			
2040	145,000			
2041	150,000			
2042	160,000			
2043	165,000			
2044	175,000			
2045	185,000			
2046	190,000			

City of Highland

MEMO TO: **City Council Members**

FROM: **Mayor Kevin B. Hemann**

SUBJECT: **Appointment to the Combined Planning and Zoning Board**

DATE: **April 17, 2026**

A vacancy currently exists on the City's Combined Planning and Zoning Board due to the resignation of William Koehnemann. I have received an application for appointment from Mr. Charles Swain. I believe that he will prove to be a great addition to the Combined Planning and Zoning Board. Therefore, I am asking that you approve my appointment of Charles Swain to the Combined Planning and Zoning Board. His term will expire on August 31, 2030.

If you have any questions regarding this appointment, please let me know.

APPLICATION FOR APPOINTMENT TO CITY OF HIGHLAND BOARDS AND COMMISSIONS

Please print or type.

Name Charles (First) Ryan (Middle) Swain (Last)

Home Address 1912 Poplar St (Street) Highland (City) 62249 (Zip)

Date of birth: 10-3-79 Do you reside within the City limits? ☒ Yes ☐ No How long? Since Oct 2022

Home Telephone 402-709-1171 Daytime Telephone same

Occupation Data Analyst Place of Employment WWT

E-Mail Address(es) CharlieSwain@gmail.com

Have you ever been convicted of a felony? ☐ Yes ☒ No

List Board(s) or Commission(s) you're interested in: Planning / Zoning

What experience do you possess that you believe qualifies you to serve?

Please See Attachment A

Please list your interests/hobbies: weightlifting, board games, outdoor cooking

You may attach additional information to support this application.

References:

Name	Address	Phone
Tennis Wick		707-799-7726
Brad Korte		618-401-2439

I certify that the information given herein is true and complete. By signing this application, I hereby authorize an investigation of all statements contained in this application for appointment as may be necessary in arriving at a decision regarding the possibility of appointment.

Information submitted on this application is public information. A false or misleading statement will be cause for elimination from consideration.

Signature of Applicant _____ Date 4-13-26

Return completed applications to:
Lana Hediger, Deputy Clerk
City Hall, 1115 Broadway
PO Box 218
Highland, IL 62249

Or you may fax to: (618.654.4768)

Attachment A: Experience

From Mid 2017 until Early 2023 I served as a Department Analyst for Permit Sonoma (Permit and Resource Management Dept) in Sonoma County California. Permit Sonoma is a combined building, planning, code enforcement, and fire protection department within unincorporated Sonoma County. I worked closely with all divisions within the department. I learned a lot about land development and gained an interest in how it happens.

Part of my responsibilities were contract facilitation. This involved drafting professional service agreements in which the county hired consultants to perform tasks and services. This included things such as abandoned vehicle abatement (hauling away abandoned vehicles for disposal), planning agreements for specific plans and comprehensive plans, consultant plan reviewers and building inspectors, and much more. I helped staff complete Request for Proposals and ensured proper execution of agreements for Permit Sonoma.

I responded to disasters that occurred in the county throughout my tenure there.

- 2017 Sonoma Complex Fires
    - Supported the Rapid Evaluation Safety Assessment team by using GIS data and BI tools to identify specific addresses within the burn perimeter.
- 2019 Winter Storms and Flooding
    - Worked in the Emergency Operations Center on the Plans Team.
- 2019 Kincaid Fire
    - Worked in the Emergency Operations Center on the Plans Team.
- 2020 LNU Complex
    - Worked in the Emergency Operations Center on the Plans Team.

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

To: City Manager Chris Conrad

From: Brad Koehnemann, Director of Parks & Natural Resources
Ryan Hummert, Natural Resource Manager

Date: April 20, 2026

Subject: In lake Sediment Basin Highland Silver Lake H2 319, **PR-03-26**
Notice of Municipal Letting

Recommendation

I recommend that you request council approval to advertise for this NOML to install a rock in lake sediment structure adjacent to the Emergency Boat Ramp at the end of Silver Lake Road as part of the IEPA 319 cost share grant.

Discussion

The RR5 rock in lake sediment structure will serve as a sediment and erosion barrier for a drainage area of over 400 acres of highly erodible soils, which drain from nearby subdivisions as well as agricultural fields and forested land. The structure will trap all sediment passing into the lake and allow clean water to pass through. Total project estimated cost is $310,420.00. IEPA 319 Grant will pay 50% of the total project cost, City of Highland will pay the remaining 50%.

The project was identified in several recent lake studies and most recently by Michael Andreas as a top priority for best management practices in order to directly control the silt and sediment from entering the lake, which will ultimately improve overall drinking water quality for the City and its water customers. I believe this will make a direct impact on the sustainability of the lake.

Fiscal Impact

The construction is funded 50% through the Water Fund and 50% through the 319 IEPA Grant

Brad Koehnemann

Recommended By: Brad Koehnemann, Director of Parks & Natural Resources

Signed by:
Chris Conrad
C0AE095A532746D...

Approved By: Chris Conrad, City Manager

City of Highland, Illinois

Department of Parks and Natural Resources

Highland Silver Lake Structure No. 2 In-lake Sediment Basin

PR-03-26

Approved by:_____**Date:**_____
City Manager

Date: May 13, 2026
Time: 10:00 a.m.

Location: City of Highland City Hall
1115 Broadway
Highland, IL 62249

Proposal Submitted by:

Vendor Name: _____

Address: _____

City, State, Zip: _____

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BID FORM

Submit this bid to: City of Highland City Hall
1115 Broadway
P.O. Box 218
Highland, Illinois 62249

The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an agreement with the City of Highland in the form included in the Contract Administration to perform and furnish all Work as specified or indicated in the Special Provisions within the specified time and for the amount indicated in the Bid and in accordance with other terms and conditions of the Contract Documents.

Bidder accepts all of the terms and conditions of the Contract Administration and the Special Provisions, including without limitation those dealing with the disposition of bid security. This Bid will remain subject to acceptance for 30 days after the day of bid opening. Bidder will sign and submit the Contract with the Bonds and other documents required by the Bidding Documents within 15 calendar days after the date of the Notice of Award.

In submitting this Bid, Bidder represents that:

Bidder has visited the site and is familiar and satisfied with the location and site conditions, which may affect the cost, progress, performance, and completion of the Work.

Bidder is familiar with, and has satisfied with all Federal, State, and Local laws and regulations that may affect the performance of this Work.

Bidder is familiar and satisfied with the general nature of the Work.

Bidder has given the City of Highland written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Contract Documents and the written resolution thereof by the City of Highland is acceptable to the Bidder, and the Contract Documents are generally sufficient to indicate and convey understanding of all items and conditions for performing and furnishing the Work for which this Bid is submitted.

This Bid is genuine, not made in the interest or on behalf of any undisclosed person, firm, or corporation, and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation. Bidder has not directly or indirectly induced or solicited any other bidder to submit a false or sham bid. Bidder has not solicited or induced any person, firm, or corporation to refrain from bidding. Bidder has not sought by collusion to obtain for itself any advantage over any other bidder of over the City of Highland.

Bidder agrees to complete and submit if awarded this Bid, the Certificate of Compliance, the Certificate of Non-Delinquency of Taxes, and the Certificate of Compliance with the Substance Abuse Prevention on Public Works Projects Act, and Hold Harmless.

The bidder agrees to complete the work as described.

The bidder agrees to complete the work within the specified time limit.

Communications with the bidders should be addressed to the following address:
(Please print or type)

_____

_____

_____

AUTHORIZED
SIGNATURE:_____ TITLE:_____

Print Name:_____

	Item	Quantity		Unit Price	Total Price
Bid Item	**Construction Items**	**Amount**	**Unit**		
1	Rock Riprap	3265	Ton		
2	Water Control Structure	1	Job		

Total Bid: _____

Estimated Start Date: _____

SIGNATURES

(If an individual)

Name (print) _____

Signature of Bidder _____

Business Address _____

_____

_____

(If a partnership)

Firm Name (print) _____

Signed by (print) _____

Signature _____

Business Address _____

_____

_____

(If a corporation)

Corporation Name _____

Signed by (print) _____

Signature _____

Title _____

Business Address _____

_____

CONTRACT

This agreement, made and entered into this _____ day of _____ , 2026, by and between the City of Highland, Illinois, party of the first part, hereinafter designated as the Owner, and _____ his or their executors, administrators, successors and assignees, party of the second part, hereinafter designated as the Contractor.

Witnesseth: That the said Contractor has covenanted, contracted, and agreed, and by these presents does covenant, contract, and agree with the said Owner for and in consideration of the payment provided in the proposal attached hereto, and under the penalty expressed in the bond attached hereto, to do all called for by the specifications, free from all claims, liens, and charges.

It is also understood and agreed that the Contract Administration, Specifications, Bid Form, Proposal, and other exhibitors hereto attached or herein referred to are all essential documents for this Contract and are part thereof.

In witness therefore, on the day and year first above written, the parties hereto have set their hands and seals.

City of Highland, Illinois (Owner)

By: _____

Title: Mayor _____

Attest: _____

Title: _____ (CORPORTATE SEAL)

(if corporation) _____ (Contractor)

By: _____ President

Attest: _____ Secretary

(if a partnership) _____ (Contractor)

_____ (Contractor)

Partners doing business under the firm name of:

_____

If an individual _____

CERTIFICATE OF COMPLIANCE

The undersigned Bidder / Proposer on a Contract submitted for bids / proposals by the City of Highland, Illinois known as_____, hereby certifies that he/she/it is not barred from bidding on the Contract as a result of violation of either Section 33E-3 (Bid Rigging) or Section 33E-4 (Bid Rotating) of Chapter 38 of the Illinois Revised Statutes.

Dated:_____, 20____

_____
Company Name

_____
Address

_____
City / State / Zip Code

_____
Signature Print Name

_____
Title

CERTIFICATE OF NON-DELINQUENCY OF TAX

City of Highland

To: All Vendors and Contractors

From: City of Highland

RE: Certificate of Non-Delinquency of Tax

As a result of a recent amendment to the Illinois Municipal Code (Adding Section 11-42.1-1), the City of Highland is prohibited from entering into a contract with any individual or anyone else that is delinquent in the payment of any tax administered by the Illinois Department of Revenue, unless that party is contesting the tax in accordance with procedure established by the particular taxing act.

Further, before awarding a contract, the City of Highland is required to obtain a statement under oath from the party with whom it is contracting that no such taxes are delinquent. If a false statement is made, it voids the contract and allows the City to recover all amounts paid to the individual in a civil action.

CERTIFICATE OF NON-DELINQUENCY OF TAX

As required by Section 11-42.1-1 of the
Illinois Municipal Code

The undersigned hereby and herewith certifies under oath that he/she/it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue, or if delinquent, is currently contesting the liability or the amount of such tax in accordance with the procedures established by the appropriate Taxing Act.

A person is not considered delinquent in the payment of a tax for the purposes of this certification if such person has entered into an Agreement with the Illinois Department of Revenue for the payment of all taxes claimed delinquent, and is in compliance with that Agreement. If such is the case with the undersigned, the undersigned certifies that he/she/it has made such an Agreement and is in compliance therewith.

_____ _____

Date Company Name

_____ _____

Federal I.D. Number Address

_____

City / Sate / Postal Code

_____

Signature / Title

Signed and sworn to before me this_____day of _____, 20___.

_____

Notary Public

CERTIFICATION OF COMPLIANCE WITH THE SUBSTANCE ABUSE PREVENTION PROGRAM CERTIFICATION

City of Highland

To: All Vendors

From: City of Highland

RE: Certificate of Compliance with the Substance Abuse Prevention on Public Works Projects Act

"The Substance Abuse Prevention on Public Works Projects Act" (Pub. L. 95-0635, codified as 820 ILCS 265/1 *et seq.*) became effective in the State of Illinois on January 1, 2008.

Due to the above-stated law, all bids from contractors and subcontractors for work on a public works project of the City of Highland shall be accompanied by a Certification of Compliance indicating, *first*, whether the bidder has signed collective bargaining agreements that are in effect for all of its employees and that deal with the subject matter of the above-stated Act; and, if not, *second*, that the bidder's written substance abuse program is attached to the Certification of Compliance and that the bidder's written substance abuse program meets or exceeds the requirements of "The Substance Abuse Prevention on Public Works Projects Act" (Pub. L. 95-0635, codified as 820 ILCS 265/1 *et seq.*).

CERTIFICATION OF COMPLIANCE WITH THE SUBSTANCE ABUSE PREVENTION PROGRAM CERTIFICATION

CITY OF HIGHLAND

Letting Date: _____ Item No.: _____
Contract No.: _____
Route: _____
Section: _____
Job No. _____
County: _____

The Substance Abuse Prevention on Public Works Projects Act, Public Act 95-0635, prohibits the use of drugs and alcohol, as defined in the Act by employees of the Contractor and by employees of all approved Subcontractors while performing work on a public works project. The Contractor/Subcontractor herewith certifies that it has a superseding collective bargaining agreement or makes the public filing of its written substance abuse prevention program for the prevention of substance abuse among its employees who are not covered by a collective bargaining agreement dealing with the subject as mandated by the Act.

The undersigned representative of the Contractor/Subcontractor certifies that the contracting entity has signed collective bargaining agreements that are in effect for all of its employees, and that deal with the subject matter of Public Act 95-0635.

_____
Contractor/Subcontractor

_____
Name of Authorized Representative (type or print)

_____
Title of Authorized Representative (type or print)

_____
Signature of Authorized Representative Date

The undersigned representative of the Contractor/Subcontractor certifies that the contracting entity has in place for all of its employees not covered by a collective bargaining agreement that deals with the subject of the Act, the attached substance abuse prevention program that meets or exceeds the requirements of Public Act 95-0635.

_____
Contractor/Subcontractor

_____
Name of Authorized Representative (type or print)

_____
Title of Authorized Representative (type or print)

_____
Signature of Authorized Representative Date

HOLD HARMLESS AND INDEMNITY AGREEMENT
CITY OF HIGHLAND, ILLINOIS

The Contractor_____, by affixing his signature hereto agrees to the following conditions:

To save and keep the City (including its agents and employees) free and harmless from all liability, public or private penalties contractual or otherwise, losses, damages, costs, attorney's fees, expenses, causes of actions, claims, or judgments, resulting from claimed injury, damages, or judgments resulting from claimed injury, damage, loss or loss of use to or of any person, including natural persons and any other legal entity, or property of any kind (including but not limited to causes in action) arising out of or in any way connected with the performance of work or work to be performed under this permit, excepting, however, the negligence of the City and shall indemnify the City for any costs, expenses, judgments, and attorneys' fees paid or incurred, by or on behalf of the City and its agents and employees, or paid for on behalf of the City and its agents and employees by insurance provided by the City.

To hold harmless the City (including its agents and employees) from liability or claims for any injuries to or death of Contractor's or any Subcontractor's employees, resulting from any cause whatsoever, excluding negligence of the City, including protection against any claim of the Contractor or any Subcontractor for any expenses of or payments made by any workman's compensation insurance payments under any workman's compensation law or any carrier on behalf of said Contractor or Subcontractor and shall indemnify the City for any costs, expenses, judgments, and attorneys' fees paid or incurred with respect to such liability or claims by it or on its behalf or on behalf of its agents and employees, whether or not by or through insurance provided by the City.

In the event the City's machinery or equipment is used by the Contractor, or Subcontractor, in the performance of the work called for by this permit, such machinery or equipment shall be considered as being under the custody and control for the Contractor during the period of such use by the Contractor or any Subcontractor, and if any person or persons in the employ of the City should be used to operate said machinery or equipment during the period of such use, such person or persons shall be deemed during such period of operation to be an employee or employees of the Contractor.

_____ _____
Signature Date

_____ _____
Print Name Title

CONTRACT ADMINISTRATION

INVITATION

The city of Highland, Illinois, will receive sealed bids until 10:00 a.m., May 13, 2026, at Highland City Hall, 1115 Broadway, at which time they will be opened and read. After tabulation and review, bids will be presented to the City Council for consideration. If there are any questions concerning this solicitation, please contact Mr. Michael Andreas, Andreas Consulting Services, at 618-792-0748 or Mr. Ryan Hummert, City of Highland Natural Resource Manager, at 618-651-1386.

This contract is governed by Prevailing Wage regulations in the state of Illinois.

INSTRUCTIONS

Bids must be made on the forms furnished, and **NO ALTERATION, ADDITION, OR VARIATION**, to the bid form will be permitted.

Authorized signature must be included.

Bids shall be submitted in an opaque, sealed envelope containing the bidder's name and address, and labeled "**Highland Silver Lake Structure No. 2 In-lake Sediment Basin, PR-03-26**" Facsimile or emailed bids are not acceptable.

Bidders need not return the entire contract proposal when bids are submitted unless otherwise required. Portions of the proposal that must be returned include the following:

Contract Cover
Bid Form
Signatures
Proposal Bid Security

The following four forms attached to this bid shall be signed and executed prior to the execution of the Contract. These forms do not need to be signed during the bid submittal.

Hold Harmless
Certificate of Non-Delinquency of Tax
Certificate of Compliance
Certificate of Compliance Substance Abuse

The city of Highland reserves the right to reject any and all, or any part of bids, and to waive any informality therein and to make the award in the best interest of the City. Bid Forms will be evaluated for the lowest responsible and responsive bid that shall be deemed the successful bidder and upon City Council approval, will be issued a Notice of Award.

Each bid shall be accompanied by a cash deposit, certified check, bid bond or irrevocable letter of credit made payable to the city of Highland, Illinois in the minimum amount of 5% of the bid as guarantee that the Bidder will enter into the proposed contract within the time specified. Personal or business checks will not be accepted. **The City will consider no bid unless accompanied by the required security.**

Should any bidder whose bid has been accepted by the City refuse, fail, or neglect to execute the attached contract, or if any provision of said contract is not met, Bidder agrees that the 5% bid security shall be the amount of the liquidated damages occasioned by the failure, refusal, neglect, or non-compliance, and that thereupon the City shall realize on said bid security and use the proceeds in payment of said damages.

The bid prices shall remain valid and no participating party may withdraw his bid for at least 30 days after the established deadline for receipt of bids.

By submitting this bid, the participating party acknowledges that they are familiar with the specifications and all other applicable regulatory and contract requirements for the work. Any area of concern shall be brought to the Department of Parks and Recreation attention as soon as possible.

This contract is governed by Prevailing Wage regulations and the bidder shall comply with the Illinois Prevailing Wage Act. The CONTRACTOR and their subcontractors shall comply with all Illinois statutes pertaining to the selection of labor.

REQUIRED DOCUMENTS

The bidder shall include with his/her bid a listing of all Subcontractors. Subcontractors that are deemed unacceptable by the City will not be allowed to work on this contract. Only Subcontractors detailed on the Bid Sheet will be considered.

Following issuance by the City of the Notice of Award, the CONTRACTOR shall return the signed Contract within 15 calendar days of the date of issuance, together with executed copies of Performance and Payment Bonds, each in an amount equal to the Contract Price, and Certificate of Insurance as security for the faithful performance and payment of all CONTRACTOR's obligations under the Contract.

Upon receipt of the required documents, the City shall sign the executed documents and return a copy to the CONTRACTOR.

INSURANCE

The successful bidder will be required to carry a minimum amount of insurance. A Certificate of Insurance shall be submitted with the **City of Highland listed as an Additional Insured**. All Subcontractors shall provide a Certificate of Insurance.

The successful bidder shall obtain, and maintain, in force throughout the Contract period, insurance coverage in the amounts set out below.

COVERAGE LIMITS

Comprehensive General Liability

Bodily Injury 1,000,000 aggregate all claims	1,000,000 per claim
Property Damage 1,000,000 aggregate all claims	1,000,000 per claim
Worker's Compensation 500,000 aggregate all claims	500,000 per claim
Professional Liability Insurance 500,000 aggregate all claims	500,000 per claim

BASIS FOR BID

The bid shall include all labor, material, transportation, and other costs. Traffic Control will be incidental to the bid items.

The bid price will include all discounts, preparation costs and all other charges or credits. Additional surcharges are not accepted after the award.

DO NOT include taxes in the bid price. The City of Highland is exempt from Federal Excise, Transportation, and State Sales Taxes.

BASIS FOR CONTRACT AWARD

Bid sheets will be evaluated. The lowest responsible and responsive bid shall be deemed the successful bidder and the contract will be awarded to that bidder (subject to the City Council approval).

BASIS OF PAYMENT

The CONTRACTOR will be paid in one payment upon agreement of final quantities between the City of Highland and the CONTRACTOR due to the short contract time. Final payment shall not be released until all lien waivers are received from the CONTRACTOR, Subcontractors, and Suppliers.

IN-LAKE STRUCTURE NO 2 SEDIMENT BASIN
HIGHLAND SILVER CREEK 319 PROJECT HIGHLAND SILVER LAKE,

HIGHLAND IL

INDEX OF SPECIFICATION

CONSTRUCTION SPECIFICATIONS

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JOB SHEETS

342. CRITICAL AREA PLANTING

484. MULCHING

- Questions regarding construction, specs or materials, please contact Michael Andreas, Andreas Consulting Services @ 618-792-0748 or andreasconsulting@sbcglobal.net

Construction Specification 2—Clearing and Grubbing

Scope
The work consists of clearing and grubbing and disposal of trees, snags, logs, brush, stumps, shrubs, and rubbish from the designated areas.

Protection of existing vegetation
Trees and other vegetation designated to remain undisturbed shall be protected from damage throughout the dura-tion of the construction period. Any damages resulting from the contractor's operations or neglect shall be repaired by the contractor.

Earthfill, stockpiling of materials, vehicular parking, and excessive foot or vehicular traffic shall not be allowed within the drip line of vegetation designated to remain in place. Vegetation damaged by any of these or similar ac-tions shall be replaced with viable vegetation of the same species, similar condition, and like size unless otherwise approved by the contracting officer.

Any cuts, skins, scrapes, or bruises to the bark of the vegetation shall be carefully trimmed and local nursery ac-cepted procedures used to seal damaged bark.

Any limbs or branches 0.5 inch or larger in diameter that are broken, severed, or otherwise seriously damaged during construction shall be cut off at the base of the damaged limb or branch flush with the adjacent limb or tree trunk. All roots 1-inch or larger in diameter that are cut, broken, or otherwise severed during construction opera-tions shall have the end smoothly cut perpendicular to the root. Roots exposed during excavation or other opera-tions shall be covered with moist earth or backfilled as soon as possible to prevent the roots from drying out.

Marking
The limits of the area(s) to be cleared and grubbed will be marked by stakes, flags, tree markings, or other suitable methods. Trees to be left standing and uninjured will be designated by special markings placed on the trunk about 6 feet above the ground surface.

Clearing and grubbing
All trees not marked for preservation and all snags, logs, brush, stumps, shrubs, rubbish, and similar materials shall be cleared from within the limits of the designated areas. Unless otherwise specified, all stumps, roots, and root clusters that have a diameter of 1 inch or larger shall be grubbed out to a depth of at least 2 feet below subgrade for concrete structures and 1 foot below the ground surface at embankment sites and other designated areas.

Disposal
All materials cleared and grubbed from the designated areas shall be disposed of at locations shown on the draw-ings or in a manner specified in section 7. The contractor is responsible for complying with all local rules and regu-lations and the payment of any and all fees that may result from disposal at locations away from the project site.

Measurement and payment
Method 1—For items of work for which specific units prices are established in the contract, the cleared and grubbed area is measured to the nearest 0.1 acre. Payment for clearing and grubbing is made for the total area within the designated limits at the contract unit price. Such payment will constitute full compensation for all labor, equipment, tools, and all other items necessary and incidental to the completion of the work.

Method 2—For items of work for which specific unit prices are established in the contract, the length of the cleared and grubbed area is measured to the nearest full station (100 feet) along the line designated on the drawing or identified in the specifications. Payment for clearing and grubbing is made for the total length within the designated limits at the contract unit price. Such payment will constitute full compensation for all labor, equipment, tools, and all other items necessary and incidental to the completion of the work.

Method 3—For items of work for which specific unit prices are established in the contract, each tree, stump, and snag having a diameter of 4 inches or larger and each log having a diameter of 4 inches or larger and a length of 10 feet are measured before removal. The size of each tree and snag is determined by measuring its trunk at breast height above the natural ground surface. The size of each log is determined by measuring the butt and by measuring its length from butt to tip. The size of each stump is measured at the top. Diameter is determined by dividing the measured circumference by 3.14.

Payment for clearing and grubbing of each tree, stump, and snag having a diameter of 4 inches or larger and each log having a diameter of 4 inches or larger and a length of 10 feet or larger is made at the contract unit price for its size designation as determined by the following schedule:

Measured diameter (in)	Size designation (in)
4 to 8	6
8 to 12	10
12 to 24	18
24 to 36	30
36 to 60	48
Over 60	60

The sum of such payments shall constitute full compensation for clearing and grubbing (including the clearing and grubbing of smaller trees, stumps, snags, logs, brush, shrubs, and roots), applicable permits and associated fees, and rubbish removal. Such payment shall constitute full compensation for all labor, equipment, tools, and all other items necessary and incidental to the completion of the work.

Method 4—For items of work for which specific lump sum prices are established in the contract, payment for clearing and grubbing is made at the contract lump sum price. Such payment shall constitute full compensation for all labor, equipment, tools, and all other items necessary and incidental to the completion of the work.

All Methods—The following provisions apply to all methods of measurement and payment. Compensation for any item of work described in the contract, but not listed in the bid schedule will be included in the payment for the item of work to which it is made subsidiary. Such items and the items to which they are made subsidiary are identified in section 7.

Items of work and construction details

Items of Work and Construction Details

Items of work to be performed in conformance with this specification and construction details are:

Subsidiary Item, Clearing and Grubbing

This item shall consist of the clearing and grubbing of trees and brush along the structure abutments to facilitate installation of the rock riprap chute.

In Section 3. Marking, the area to be cleared and grubbed will be identified by flagged lath.

In Section 5. Disposal, all material cleared and grubbed shall be removed off site.

In Section 6. Measurement and Payment, no separate payment for clearing and grubbing. Compensation for this item is included in Bid Item 1. Rock Riprap.

Construction Specification 6—Seeding, Sprigging, and Mulching

Scope

The work consists of preparing the area for treatment; furnishing and placing seed, sprigs, mulch, fertilizer, inocu-lant, lime, and other soil amendments; and anchoring mulch in designated areas as specified.

Material

Seed—All seed shall conform to the current rules and regulations of the state where it is being used and shall be from the latest crop available. It shall meet or exceed the standard for purity and germination listed in section 7.

Seed shall be labeled in accordance with the state laws and the U.S. Department of Agriculture rules and regula-tions under the Federal Seed Act in effect on the date of invitations for bids. Bag tag figures are evidence of purity and germination. No seed will be accepted with a test date of more than 9 months before the delivery date to the site.

Seed that has become wet, moldy, or otherwise damaged in transit or storage will not be accepted. The percent of noxious weed seed allowable shall be as defined in the current State laws relating to agricultural seeds. Each type of seed shall be delivered in separate sealed containers and fully tagged unless exception is granted in writing by the contracting officer.

Fertilizer—Unless otherwise specified, the fertilizer shall be a commercial grade fertilizer. It shall meet the standard for grade and quality specified by State law. Where fertilizer is furnished from bulk storage, the contrac-tor shall furnish a supplier's certification of analysis and weight. When required by the contract, a representative sample of the fertilizer shall be furnished to the contracting officer for chemical analysis.

Inoculants—The inoculant for treating legume seeds shall be a pure culture of nitrogen-fixing bacteria prepared specifically for the species and shall not be used later than the date indicated on the container or as otherwise specified. A mixing medium, as recommended by the manufacturer, shall be used to bond the inoculant to the seed. Two times the amount of the inoculant recommended by the manufacturer shall be used except four times the amount shall be used when seed is applied using a hydraulic seeder. Seed shall be sown within 24 hours of treat-ment and shall not remain in the hydraulic seeder longer than 4 hours.

Lime and other soil amendments—Lime shall consist of standard ground agriculture limestone, or approved equiv-alent. Standard ground agriculture limestone is defined as ground limestone meeting current requirements of the State Department of Agriculture. Other soil amendments shall meet quality criteria and application requirements specified in section 7.

Mulch tackifiers—Asphalt emulsion tackifiers shall conform to the requirements of ASTM D 977, Specification for Emulsified Asphalt. The emulsified asphalt may be rapid setting, medium setting, or slow setting. Nonasphaltic tackifiers required because of environmental considerations shall be as specified in section 7.

Straw mulch material—Straw mulch shall consist of wheat, barley, oat or rye straw, hay, grass cut from native grasses, or other plants as specified in section 7. The mulch material shall be air-dry, reasonably light in color, and shall not be musty, moldy, caked, or otherwise of low quality. The use of mulch that contains noxious weeds is not permitted. The contractor shall provide a method satisfactory to the contracting officer for determining weight of mulch furnished.

Other mulch materials—Mulching materials, such as wood cellulose fiber mulch, mulch tackifiers, synthetic fiber mulch, netting, and mesh, are other mulching materials that may be required for specialized locations and conditions. These materials, when specified, must be accompanied by the manufacturer's recommendations for methods of application.

Seeding mixtures, sod, sprigs, and dates of planting

The application rate per acre for seed mixtures, sprigs, or sod and date of seeding or planting shall be as shown on the plans or as specified in section 7.

Seedbed preparation and treatment

Areas to be treated shall be dressed to a smooth, firm surface. On sites where equipment can operate on slopes safely, the seedbed shall be adequately loosened (4 to 6 inches deep) and smoothed. Depending on soil and moisture conditions, disking or cultipacking, or both, may be necessary to properly prepare a seedbed. Where equipment cannot operate safely, the seedbed shall be prepared by hand methods by scarifying to provide a roughened soil surface so that broadcast seed will remain in place.

If seeding is to be accomplished immediately following construction operations, seedbed preparation may not be required except on a compacted, polished, or freshly cut soil surface.

Rocks larger than 6 inches in diameter, trash, weeds, and other debris that will interfere with seeding or maintenance operations shall be removed or disposed of as specified in section 7.

Seedbed preparation shall be discontinued when soil moisture conditions are not suitable for the preparation of a satisfactory seedbed as determined by the contracting officer's technical representative (COTR).

Seeding, sprigging, fertilizing, mulching, and stabilizing

All seeding or sprigging operations shall be performed in such a manner that the seed or sprigs are applied in the specified quantities uniformly in the designated areas. The method and rate of seed application shall be as specified in section 7. Unless otherwise specified, seeding or sprigging shall be accomplished within 2 days after final grading is completed and approved.

Fertilizer, lime, and other soil amendments shall be applied as specified in section 7. When specified, the fertilizer and soil amendments shall be thoroughly incorporated into the soil immediately following surface application.

The rate, amount, and kind of mulching or mesh shall be as specified in section 7. Mulches shall be applied uniformly to the designated areas. They shall be applied to areas seeded not later than 2 working days after seeding has been performed. Straw mulch material shall be stabilized within 24 hours of application using a mulch crimper or equivalent anchoring tool or by a suitable tackifier. When the mulch crimper or equivalent anchoring tool is used, it shall have straight blades and be the type manufactured expressly for and capable of firmly punching the mulch into the soil. Where the equipment can be safely operated, it shall be operated on the contour. Hand methods shall be used where equipment cannot safely operate to perform the work required.

The tackifier shall be applied uniformly over the mulch material at the specified rate, or it shall be injected into the mulch material as it is being applied. Mesh or netting stabilizing materials shall be applied smoothly, but loosely on the designated areas. The edges of these materials shall be buried or securely anchored using spikes or staples as specified in section 7.

The contractor shall maintain the mesh or netting areas until all work under the contract has been completed and accepted. Maintenance shall consist of the repair of areas damaged by water erosion, wind, fire, or other causes. Such areas shall be repaired to reestablish the intended condition and to the design lines and grades required by the contract. The areas shall be refertilized, reseeded, and remulched before the new application of the mesh or netting.

Measurement and payment

Method 1—For items of work for which specific unit prices are established in the contract, each area treated is measured as specified in section 7 and the area calculated to the nearest 0.1 acre. Payment for treatment is made at the contract unit price for the designated treatment, which will constitute full compensation for completion of the work.

When specified as an item of work, mesh or netting is measured to the nearest square yard of surface area covered and accepted. Payment is made at the contract unit price and will constitute full compensation for completion of the work.

Method 2—For items of work for which specific lump sum prices are established in the contract, the quantity of work will not be measured for payment. Payment for this item is made at the contract lump sum price for the item and will constitute full compensation for the completion of the work.

Method 3—For items of work for which lump sum prices are established in the contract, payment is made as the work proceeds. Progress payments will be determined as specified in section 7. Payment of the lump sum contract price will constitute full compensation for completion of the work.

All Methods—The following provisions apply to all methods of measurement and payment. Compensation for any item of work described in the contract, but not listed in the bid schedule is included in the payment for the item of work to which it is made subsidiary. Such items and the item(s) to which they are made subsidiary are identified in section 7.

Items of work and construction details

Items of Work and Construction Details

Items of work to be performed in conformance with this specification and construction details are:

Subsidiary Item, Seeding, sprigging, fertilizer, mulching and stabilizing.

This item shall consist of the seeding, fertilizing, mulching, and erosion control blanket on all disturbed areas,

In Section 2. Materials, seed shall be as identified in IL Critical Area Planting Job Sheet 342.

In Section 2. Mulch material shall be as described in IL Mulching Job Sheet 484

In Section 3 & 4. Shall be as described in IL Critical Area Planting Job Sheet 342.

In Section 5, all disturbed areas shall be mulched with erosion control blanket

In Section 6. Measurement and Payment, no separate payment for seeding, sprigging, fertilizer and mulching. Compensation is included in Bid Item 1, Rock Riprap

Construction Specification 21—Excavation

Scope
The work shall consist of the excavation required by the drawings and specifications and disposal of the excavated materials.

Classification
Excavation is classified as common excavation, rock excavation, or unclassified excavation in accordance with the following definitions or is designated as unclassified.

Common excavation is defined as the excavation of all materials that can be excavated, transported, and unloaded using heavy ripping equipment and wheel tractor-scrapers with pusher tractors or that can be excavated and dumped into place or loaded onto hauling equipment by excavators having a rated capacity of one cubic yard or larger and equipped with attachments (shovel, bucket, backhoe, dragline, or clam shell) appropriate to the material type, character, and nature of the materials.

Rock excavation is defined as the excavation of all hard, compacted, or cemented materials that require blasting or the use of ripping and excavating equipment larger than defined for common excavation. The excavation and removal of isolated boulders or rock fragments larger than 1 cubic yard encountered in materials otherwise con-forming to the definition of common excavation shall be classified as rock excavation. The presence of isolated boulders or rock fragments larger than 1 cubic yard is not in itself sufficient cause to change the classification of the surrounding material.

For the purpose of these classifications, the following definitions shall apply:

Heavy ripping equipment is a rear-mounted, heavy duty, single-tooth, ripping attachment mounted on a track type tractor having a power rating of at least 250 flywheel horsepower unless otherwise specified in section 10.

Wheel tractor-scraper is a self-loading (not elevating) and unloading scraper having a struck bowl capacity of at least 12 cubic yards.

Pusher tractor is a track type tractor having a power rating of at least 250 flywheel horsepower equipped with ap-propriate attachments.

Unclassified excavation is defined as the excavation of all materials encountered, including rock materials, regard-less of their nature or the manner in which they are removed.

Unclassified excavation
Excavation designated as *unclassified excavation* shall include all materials encountered regardless of their nature or the manner in which they are removed. When excavation is unclassified, none of the definitions or classifications stated in Section 2, Classification, shall apply.

Blasting
The transportation, handling, storage, and use of dynamite and other explosives shall be directed and supervised by a person(s) of proven experience and ability who is authorized and qualified to conduct blasting operations. Blasting shall be done in a manner as to prevent damage to the work or unnecessary fracturing of the underlying rock materials and shall conform to any special requirements in section 10 of this specification. When specified in section 10, the contractor shall furnish the engineer, in writing, a blasting plan before blasting operations begin.

Use of excavated material

Method 1—To the extent they are needed, all suitable material from the specified excavations shall be used in the construction of required permanent earthfill or rockfill. The suitability of material for specific purposes is determined by the engineer. The contractor shall not waste or otherwise dispose of suitable excavated material.

Method 2—Suitable material from the specified excavations may be used in the construction of required earthfill or rockfill. The suitability of material for specific purposes is determined by the engineer.

Disposal of waste materials

Method 1—All surplus or unsuitable excavated materials are designated as waste and shall be disposed of at the locations shown on the drawings.

Method 2—All surplus or unsuitable excavated materials are designated as waste and shall be disposed of by the contractor at sites of his own choosing away from the site of the work. The disposal shall be in an environmentally acceptable manner that does not violate local rules and regulations.

Excavation limits

Excavations shall comply with OSHA Construction Industry Standards (29CFR Part 1926) Subpart P, Excavations, Trenching, and Shoring. All excavations shall be completed and maintained in a safe and stable condition throughout the total construction phase. Structure and trench excavations shall be completed to the specified elevations and to the length and width required to safely install, adjust, and remove any forms, bracing, or supports necessary for the installation of the work. Excavations outside the lines and limits shown on the drawings or specified herein required to meet safety requirements shall be the responsibility of the contractor in constructing and maintaining a safe and stable excavation.

Borrow excavation

When the quantities of suitable material obtained from specified excavations are insufficient to construct the specified earthfills and earth backfills, additional material shall be obtained from the designated borrow areas. The extent and depth of borrow pits within the limits of the designated borrow areas shall be as specified in section 10 or as approved by the engineer.

Borrow pits shall be excavated and finally dressed to blend with the existing topography and sloped to prevent ponding and to provide drainage.

Overexcavation

Excavation in rock beyond the specified lines and grades shall be corrected by filling the resulting voids with portland cement concrete made of materials and mix proportions approved by the engineer. Concrete that will be exposed to the atmosphere when construction is completed shall meet the requirements of concrete selected for use under Construction Specification 31, Concrete for Major Structures, or 32, Structure Concrete, as appropriate.

Concrete that will be permanently covered shall contain not less than five bags of cement per cubic yard. The concrete shall be placed and cured as specified by the engineer.

Excavation in earth beyond the specified lines and grades shall be corrected by filling the resulting voids with approved, compacted earthfill. The exception to this is that if the earth is to become the subgrade for riprap, rockfill, sand or gravel bedding, or drainfill, the voids may be filled with material conforming to the specifications for the riprap, rockfill, bedding, or drainfill. Before correcting an overexcavation condition, the contractor shall review the planned corrective action with the engineer and obtain approval of the corrective measures.

Measurement and payment

For items of work for which specific unit prices are established in the contract, the volume of each type and class of excavation within the specified pay limits is measured and computed to the nearest cubic yard by the method of average cross-sectional end areas or by methods outlined in section 10 of this specification. Regardless of quanti-ties excavated, the measurement for payment is made to the specified pay limits except that excavation outside the specified lines and grades directed by the engineer to remove unsuitable material is included. Excavation required because unsuitable conditions result from the contractor's improper construction operations, as determined by the engineer, is not included for measurement and payment.

Method 1—The pay limits shall be as designated on the drawings.

Method 2—The pay limits shall be defined as follows:

The upper limit shall be the original ground surface as it existed before the start of construction operations except that where excavation is performed within areas designated for previous excavation or earthfill, the upper limit shall be the modified ground surface resulting from the specified previous excavation or earth-fill.

The lower and lateral limits shall be the neat lines and grades shown on the drawings.

Method 3 —The pay limits shall be defined as follows:

The upper limit shall be the original ground surface as it existed before the start of construction operations except that where excavation is performed within areas designated for previous excavation or earthfill, the upper limit shall be the modified ground surface resulting from the specified previous excavation or earth-fill.

The lower and lateral limits shall be the true surface of the completed excavation as directed by the engi-neer.

Method 4—The pay limits shall be defined as follows:

The upper limit shall be the original ground surface as it existed before the start of construction operations except that where excavation is performed within areas designated for previous excavation or earthfill, the upper limit shall be the modified ground surface resulting from the specified previous excavation or earth-fill.

The lower limit shall be at the bottom surface of the proposed structure.

The lateral limits shall be 18 inches outside of the outside surface of the proposed structure or shall be verti-cal planes 18 inches outside of and parallel to the footings, whichever gives the larger pay quantity, except as provided in d below.

For trapezoidal channel linings or similar structures that are to be supported upon the sides of the excava-tion without intervening forms, the lateral limits shall be at the underside of the proposed lining or struc-ture.

For the purposes of the definitions in b, c, and d, above, any specified bedding or drainfill directly beneath or beside the structure will be considered to be a part of the structure.

All methods—The following provisions apply to all methods of measurement and payment.

Payment for each type and class of excavation is made at the contract unit price for that type and class of excava-tion. Such payment will constitute full compensation for all labor, materials, equipment, and all other items neces-sary and incidental to the performance of the work except that extra payment for backfilling overexcavation will be made in accordance with the following provisions.

Payment for backfilling overexcavation, as specified in section 8 of this specification, is made only if the excavation outside specified lines and grades is directed by the engineer to remove unsuitable material and if the unsuitable condition is not a result of the contractor's improper construction operations as determined by the engineer.

Compensation for any item of work described in the contract, but not listed in the bid schedule is included in the payment for the item of work to which it is made subsidiary. Such items and the items to which they are made subsidiary are identified in section 10 of this specification.

Items of work and construction details

Items of Work and Construction Details

Items of work to be performed in conformance with this specification and construction details are:

Subsidiary Item, Excavation, Unclassified Sediment

This item shall consist of the unclassified excavation of in-lake sediment to install the rock riprap along the centerline of the weir to facilitate the installation of geotextile fabric and rock riprap.

The depth of excavation shall be to the bottom of the sediment to a hard surface.

The base shall be a minimum of 8 ft width with 1:1 side slope.

Other areas on the exit apron and chute slope the riprap shall be placed at a minimum of 2.5 ft thick. Riprap in these areas can be installed without excavation, allowing for sediment to displace the required minimum depth.

In Section 5, Use of excavated material, The excavated sediment shall be placed upstream of the structure in the pool area as to not impede the upstream toe of the 2:1 side slope.

In Section 6, Disposal of waste material, Method 2 shall apply.

In Section 9, Measurement and Payment, No separate measurement and payment. Compensation for Excavation Common shall be included in Bid Item 1, Rock Riprap

Subsidiary Item, Excavation, Common

This item shall consist of the excavation for the 2:1 chute side slopes, bank keys, inline water control structure, antiseep collars and 15-inch diameter HDPE pipe.

The bank keys shall be a minimum of 5 ft deep and 8 ft wide on each abutment.

In Section 5, Use of excavated material, Method 2 shall apply.

In Section 6, Disposal of waste materials, Method 2 shall apply.

In Section 9. Measurement and Payment, No separate measurement and payment. Compensation for Excavation Common shall be included in Bid Item 1, Rock Riprap.

Construction Specification 23—Earthfill

Scope

The work consists of the construction of earth embankments, other earthfills, and earth backfills required by the drawings and specifications.

Earthfill is composed of natural earth materials that can be placed and compacted by construction equipment oper-ated in a conventional manner.

Earth backfill is composed of natural earth material placed and compacted in confined spaces or adjacent to struc-tures (including pipes) by hand tamping, manually directed power tampers or vibrating plates, or their equivalent.

Material

All fill material shall be obtained from required excavations and designated borrow areas. The selection, blending, routing, and disposition of material in the various fills shall be subject to approval by the engineer.

Fill materials shall contain no frozen soil, sod, brush, roots, or other perishable material. Rock particles larger than the maximum size specified for each type of fill shall be removed prior to compaction of the fill.

The types of material used in the various fills shall be as listed and described in the specifications and drawings.

Foundation preparation

Foundations for earthfill shall be stripped to remove vegetation and other unsuitable material or shall be excavated as specified.

Except as otherwise specified, earth foundation surfaces shall be graded to remove surface irregularities and shall be scarified parallel to the axis of the fill or otherwise acceptably scored and loosened to a minimum depth of 2 inches. The moisture content of the loosened material shall be controlled as specified for the earthfill, and the surface material of the foundation shall be compacted and bonded with the first layer of earthfill as specified for subsequent layers of earthfill.

Earth abutment surfaces shall be free of loose, uncompacted earth in excess of 2 inches in depth normal to the slope and shall be at such a moisture content that the earthfill can be compacted against them to produce a good bond between the fill and the abutments.

Rock foundation and abutment surfaces shall be cleared of all loose material by hand or other effective means and shall be free of standing water when fill is placed upon them. Occasional rock outcrops in earth foundations for earthfill, except in dams and other structures designed to restrain the movement of water, shall not require special treatment if they do not interfere with compaction of the foundation and initial layers of the fill or the bond be-tween the foundation and the fill.

Foundation and abutment surfaces shall be no steeper than one horizontal to one vertical unless otherwise speci-fied. Test pits or other cavities shall be filled with compacted earthfill conforming to the specifications for the earth-fill to be placed upon the foundation.

Placement

Earthfill shall not be placed until the required excavation and foundation preparation have been completed and the foundation has been inspected and approved by the engineer. Earthfill shall not be placed upon a frozen surface nor shall snow, ice, or frozen material be incorporated in the earthfill matrix.

Earthfill shall be placed in approximately horizontal layers. The thickness of each layer before compaction shall not exceed the maximum thickness specified in section 10 or shown on the drawings. Materials placed by dumping in piles or windrows shall be spread uniformly to not more than the specified thickness before being compacted.

Hand compacted earth backfill shall be placed in layers whose thickness before compaction does not exceed the maximum thickness specified for layers of earth backfill compacted by manually directed power tampers.

Earth backfill shall be placed in a manner that prevents damage to the structures and allows the structures to assume the loads from the earth backfill gradually and uniformly. The height of the earth backfill adjacent to a structure shall be increased at approximately the same rate on all sides of the structure.

Earthfill and earth backfill in dams, levees, and other structures designed to restrain the movement of water shall be placed to meet the following additional requirements:
The distribution of materials throughout each zone shall be essentially uniform, and the earthfill shall be free from lenses, pockets, streaks, or layers of material differing substantially in texture, moisture con-tent, or gradation from the surrounding material. Zone earthfills shall be constructed concurrently unless otherwise specified.

The surface of each layer shall be scarified parallel to the axis of the fill to a depth of not less than 2 inches before the next layer is placed.

The top surface of embankments shall be maintained approximately level during construction with two exceptions: A crown or cross-slope of about 2 percent shall be maintained to ensure effective drainage, or as otherwise specified for drainfill or sectional zones.

Dam embankments shall be constructed in continuous layers from abutment to abutment except where openings to facilitate construction or to allow the passage of streamflow during construction are specifi-cally authorized in the contract.

Embankments built at different levels as described under (c) or (d) above shall be constructed so that the slope of the bonding surfaces between embankment in place and embankment to be placed is not steeper than 3 feet horizontal to 1 foot vertical. The bonding surface of the embankment in place shall be stripped of all material not meeting the requirements of this specification and shall be scarified, moist-ened, and recompacted when the new earthfill is placed against it. This ensures a good bond with the new earthfill and obtains the specified moisture content and density at the contact of the inplace and new earthfills.

Control of moisture content

During placement and compaction of earthfill and earth backfill, the moisture content of the material being placed shall be maintained within the specified range.

The application of water to the earthfill material shall be accomplished at the borrow areas insofar as practicable. Water may be applied by sprinkling the material after placement on the earthfill, if necessary. Uniform moisture distribution shall be obtained by disking.

Material that is too wet when deposited on the earthfill shall either be removed or be dried to the specified moisture content prior to compaction.

If the top surface of the preceding layer of compacted earthfill or a foundation or abutment surface in the zone of contact with the earthfill becomes too dry to permit suitable bond, it shall either be removed or scarified and moist-ened by sprinkling to an acceptable moisture content before placement of the next layer of earthfill.

Compaction

Earthfill—Earthfill shall be compacted according to the following requirements for the class of compaction speci-fied:

Class A compaction—Each layer of earthfill shall be compacted as necessary to provide the density of the earthfill matrix not less than the minimum density specified in Section 10 or identified on the drawings. The earthfill matrix is defined as the portion of the earthfill material finer than the maximum particle size allowed in the reference compaction test method specified (ASTM D698 or ASTM D1557).

Class B compaction—Each layer of earthfill shall be compacted to a mass density not less than the mini-mum density specified.

Class C compaction—Each layer of earthfill shall be compacted by the specified number of passes of the type and weight of roller or other equipment specified or by an approved equivalent method. Each pass shall consist of at least one passage of the roller wheel or drum over the entire surface of the layer.

Earth backfill—Earth backfill adjacent to structures shall be compacted to a density equivalent to that of the sur-rounding inplace earth material or adjacent required earthfill or earth backfill. Compaction shall be accomplished by hand tamping or manually directed power tampers, plate vibrators, walk-behind, miniature, or self-propelled rollers. Unless otherwise specified heavy equipment including backhoe mounted power tampers or vibrating compactors and manually directed vibrating rollers shall not be operated within 3 feet of any structure. Towed or self-propelled vibrating rollers shall not be operated within 5 feet of any structure. Compaction by means of drop weights operating from a crane or hoist is not permitted.

The passage of heavy equipment will not be allowed:

s /VER CAST-IN-PLACE CONDUITS WITHIN 14-DAYS AFTER PLACEMENT OF THE CONCRETE

s /VER CRADLED OR BEDDED PRECAST CONDUITS WITHIN 7 DAYS AFTER PLACEMENT OF THE CONCRETE CRADLE OR BEDDING s /VER

ANY TYPE OF CONDUIT UNTIL THE BACKILL HAS BEEN PLACED ABOVE THE TOP SURFACE OF THE STRUCTURE TO A HEIGHT
equal to one-half the clear span width of the structure or pipe or 3 feet, whichever is greater, except as may be specified in section 10.

Compacting of earth backfill adjacent to structures shall not be started until the concrete has attained the strength specified in section 10 for this purpose. The strength is determined by compression testing of test cylinders cast by the contractor's quality control personnel for this purpose and cured at the work site in the manner specified in ASTM C 31 for determining when a structure may be put into service.

When the required strength of the concrete is not specified as described above, compaction of earth backfill adja-cent to structures shall not be started until the following time intervals have elapsed after placement of the con-crete.

Structure	Time interval (days)
Vertical or near-vertical walls with earth loading on one side only	14
Walls backfilled on both sides simultaneously	7
Conduits and spillway risers, cast-in-place (with inside forms in place)	7
Conduits and spillway risers, cast-in-place (inside forms removed)	14
Conduits, pre-cast, cradled	2
Conduits, pre-cast, bedded	1
Cantilever outlet bents (backfilled both sides simultaneously)	3

Reworking or removal and replacement of defective earthfill

Earthfill placed at densities lower than the specified minimum density or at moisture contents outside the specified acceptable range of moisture content or otherwise not conforming to the requirements of the specifications shall be reworked to meet the requirements or removed and replaced by acceptable earthfill. The replacement earthfill and the foundation, abutment, and earthfill surfaces upon which it is placed shall conform to all requirements of this specification for foundation preparation, approval, placement, moisture control, and compaction.

Testing

During the course of the work, the contractor shall perform quality control tests, as applicable, to identify earthfill and earth backfill materials; determine the reference maximum density and optimum moisture content; and document that the moisture content of material at the time of compaction and the density of earthfill and earth backfill in place conform to the requirements of this specification.

Determining Reference Maximum Density and Optimum Moisture Content—For Class A compaction, the reference maximum density and optimum moisture content shall be determined in accordance with the compaction test and method specified on the drawings or in section 10.

Documenting Specification Conformance—In-place densities of earthfill and earth backfill requiring Class A compaction shall be measured in accordance with ASTM D1556, D2167, D2937, or D6938. Moisture contents of earthfill and earth backfill at the time of compaction shall be measured in accordance with ASTM D2216, D4643, or D6938. Values of moisture content determined by ASTM D2216 are considered the true value of the soil moisture. Values of moisture content determined by ASTM D4643 or D6938 shall be verified by comparison to values obtained by ASTM D2216. Values of in-place density and moisture content determined by these tests shall be compared to the minimum density and moisture content range specified on the drawings or in section 10.

Correction for Oversize Particles—If the materials to be used for earthfill or earth backfill contain more than 5 percent by dry weight of oversize rock particles (particles larger than those allowed in the specified compaction test and method), corrections for oversize particles shall be made using the appropriate procedures explained in ASTM D4718.

Measurement and payment

For items of work for which specific unit prices are established in the contract, the volume of each type and compaction class of earthfill and earth backfill within the specified zone boundaries and pay limits is measured and computed to the nearest cubic yard by the method of average cross-sectional end areas. Unless otherwise specified in section 10, no deduction in volume is made for embedded items, such as, but not limited to, conduits, inlet structures, outlet structures, embankment drains, sand diaphragm and outlet, and their appurtenances.

The pay limits shall be as defined below, with the further provision that earthfill required to fill voids resulting from overexcavation of the foundation, outside the specified lines and grades, will be included in the measurement for payment only under the following conditions:

s 7HERE SUCH OVEREXCAVATION IS DIRECTED BY THE ENGINEER TO REMOVE UNSUITABLE MATERIAL, AND

s 7HERE THE UNSUITABLE CONDITION IS NOT A RESULT OF THE CONTRACTORgS IMPROPER CONSTRUCTION OPERATIONS AS DETER-mined by the engineer.

Earthfill beyond the specified lines and grades to backfill excavation required for compliance with OSHA require-ments will be considered subsidiary to the earthfill bid item(s).

Method 1—The pay limits shall be as designated on the drawings.

Method 2—The pay limits shall be the measured surface of the foundation when approved for placement of the earthfill and the specified neat lines of the earthfill surface.

Method 3—The pay limits shall be the measured surface of the foundation when approved for placement of the earthfill and the measured surface of the completed earthfill.

Method 4—The pay limits shall be the specified pay limits for excavation and the specified neat lines of the earth-fill surface.

Method 5—The pay limits shall be the specified pay limits for excavation and the measured surface of the com-pleted earthfill.

Method 6—Payment for each type and compaction class of earthfill and earth backfill is made at the contract unit price for that type and compaction class of earthfill. Such payment will constitute full compensation for all labor, material, equipment, and all other items necessary and incidental to the performance of the work.

Method 7—Payment for each type and compaction class of earthfill and earth backfill is made at the contract unit price for that type and compaction class of earthfill. Such payment will constitute full compensation for all labor, material, equipment, and all other items necessary and incidental to the performance of the work except furnish-ing, transporting, and applying water to the foundation and earthfill material. Water applied to the foundation and earthfill material is measured and payment made as specified in Construction Specification 10.

All methods—The following provisions apply to all methods of measurement and payment. Compensation for any item of work described in the contract, but not listed in the bid schedule is included in the payment for the item of work to which it is made subsidiary. Such items and the items to which they are made subsidiary are identified in section 10 of this specification.

Items of work and construction details

10. Items of Work and Construction Details

Items of work to be performed in conformance with this specification and construction details are:

a. Subsidiary Item, Earthfill

This item shall consist of placing and compacting the earthfill for the dewater pipe, antiseep collars, and inline water control structure.

In Section 2, Materials, the following shall apply:

The material shall be the natural deposits of gravel, sands, silts and clays obtained from the borrow area at the contractors choosing.
Unsuitable or oversized material shall be removed from the fill material before placement on the embankments.

In Section 4, Placement, Earthfill shall be placed in horizontal layers not to exceed 9-inch lifts.

In Section 6, Earth backfill – Shall be mechanically compacted.

In Section 9. Measurement and Payment, No separate measurement and payment for earthfill. Compensation for this item is included in Bid Item 3, Water Control Structure - Plastic Pipe

Construction Specification 45—Plastic Pipe

Scope

The work consists of furnishing and installing plastic pipe (except corrugated polyethylene pipe) and the necessary fittings and appurtenances as shown on the drawings or as specified herein.

Material

Pipe, fittings, and gaskets shall conform to the requirements of Material Specification 547, Plastic Pipe, and as specified in section 14 of this specification or as shown on the drawings.

Perforated pipe shall conform to the requirements of Material Specification 547, Plastic Pipe, and as specified in section 14 of this specification or as shown on the drawings.

Unless otherwise specified, concrete shall conform to the requirements of Construction Specification 32, Structure Concrete, and section 8 of this specification.

Unless otherwise specified, earth backfill shall conform to the requirements of Construction Specification 23, Earthfill.

Unless otherwise specified, drainfill shall conform to the requirements of Construction Specification 24, Drainfill.

Handling and storage

Pipe shall be delivered to the job site and handled by means that provide adequate support to the pipe and do not subject it to undue stresses or damage. When handling and placing plastic pipe, care shall be taken to prevent im-pact blows, abrasion damage, and gouging or cutting (by metal edges and/or surface or rocks). The manufacturer's special handling requirements shall be strictly observed. Special care shall be taken to avoid impact when the pipe must be handled at a temperature of 40 degrees Fahrenheit or less.

Pipe shall be stored on a relatively flat surface so that the barrels are evenly supported. Unless the pipe is specifi-cally manufactured to withstand exposure to ultraviolet radiation, it shall be covered with an opaque material when stored outdoors for 15 days or longer.

Excavation

Excavation shall be in accordance with Construction Specification 21, Excavation, and section 14 of this specifica-tion or as shown on the drawings.

The pipe foundation shall be excavated a minimum of 4 inches lower than the pipe grade shown on the drawings or staked in the field whenever bedrock, boulders, cobbles, or other material that may cause pipe damage is encoun-tered at planned pipe grade.

Laying the pipe

Plastic pipe conduits complete with fittings and other related appurtenances shall be installed to the lines and grades shown on the drawings or specified in section 14 of this specification. The pipe shall be installed so that there is no reversal of grade between joints unless otherwise shown on the drawings. The pipe shall not be dropped or dumped on the bedding or into the pipe trench. The ground surface near the pipe trench shall be free of loose rocks and stones greater than 1 inch in diameter. This ensures that rock will not be displaced and impact the pipe.

Just before placement, each pipe section shall be inspected to ensure that all foreign material is removed from inside the pipe. The pipe ends and the couplings shall be free of foreign material when assembled. At the completion of a work shift, all open ends of the pipeline shall be temporarily closed off using a suitable cover or plug.

Care shall be taken to prevent distortion and damage during hot or cold weather. During unusually hot weather (daytime high temperature of more than 90 °F), the pipe assembled in the trench shall be lightly backfilled or shaded to keep it as near to ground temperature as possible until final backfill is placed. Backfill operations should be performed during daily construction periods when the ground temperature and the temperature of the pipe do not vary more than 40 degrees Fahrenheit.

Perforated pipe shall be installed with the perforations down and oriented symmetrically about the vertical centerline. Perforations shall be clear of any obstructions on the inside and outside of the pipe when the pipe is approved by the engineer for backfill.

During installation, the pipe shall be firmly and uniformly bedded throughout its entire length, to the depth and in the manner specified in section 14 of this specification or as shown on the drawings. Bell-holes shall be placed in bedding material under bells, couplings, and other fittings to assure the pipe is uniformly supported throughout its entire length. Blocking or mounding beneath the pipe to bring the pipe to final grade is not permitted.

Pipe embedment

Earth bedding—The pipe shall be firmly and uniformly placed on compacted earthfill bedding or an inplace earth material bedding of ample bearing strength to support the pipe without noticeable settlement. The earth material on which the pipe is placed shall be of uniform density to prevent differential settlement.

Unless otherwise specified, a groove that closely conforms to the outside surface of the pipe shall be formed in the bedding. The depth of the groove shall be equal to or greater than 0.3 of the pipe diameter.

Earth bedding shall be compacted to a density not less than adjacent undisturbed inplace earth material or be compacted earth backfill. Earthfill material used for compacted earth bedding shall be free of rocks or stones greater than 1 inch in diameter and earth clods greater than 2 inches in diameter. The pipe shall be loaded sufficiently during the compaction of bedding under the haunches and around the sides of the pipe to prevent displacement from its final approved placement.

Sand, gravel, or crushed rock bedding—When sand, gravel, or crushed rock bedding is specified, the pipe shall be firmly and uniformly placed on the bedding material. Material for bedding shall not exceed 1 inch in diameter. Unless otherwise specified in section 14 of this specification or shown on the drawings, the coarse-grained bedding material shall be carefully placed and compacted to a depth equal to or greater than 0.3 of the diameter of the pipe above the bottom of the pipe. The pipe shall be loaded sufficiently during backfilling and compaction around the sides to prevent displacement of the pipe from its final approved placement.

Pipe encased in drainfill—The pipe shall be firmly and uniformly placed on bedding of specified drainfill. Drainfill shall be placed and compacted as specified in section 14 of this specification or as shown on the drawings to form a continuous uniform support around the entire circumference of the pipe. The pipe shall be loaded sufficiently during backfilling around the sides and during compaction to prevent displacement of the pipe.

Backfill

Initial backfill—Unless otherwise specified, initial backfill to 6 inches above the top of the conduit is required. Earth haunching and initial backfill material shall consist of soil material that is free of rocks, stones, or hard clods more than 1 inch in diameter. Coarse backfill material shall be the specified sand, gravel, crushed rock, or drainfill material.

Initial backfill shall be placed in two stages. In the first stage (haunching), backfill is placed to the pipe spring line (center of pipe). In the second stage, it is placed to 6 inches above the top of the pipe.

The first stage material shall be worked carefully under the haunches of the pipe to provide continuous support throughout the entire pipe length. The haunching backfill material shall be placed in layers that have a maximum thickness of about 6 inches and are compacted as specified in section 14 of this specification or as shown on the drawings. During compaction operations, care shall be taken to ensure that the tamping or vibratory equipment does not come in contact with the pipe and the pipe is not deformed or displaced.

When pressure testing is not specified, the pipe shall be covered with a minimum of 6 inches of backfill material as soon as possible following assembling of the pipe in the trench, but not later than within the same day that place-ment has occurred. When pressure testing is specified, sufficient backfill material shall be placed over the pipe to anchor the conduit against movement during pressure testing activities.

Final backfill—Final backfill shall consist of placing the remaining material required to complete the backfill from the top of the initial backfill to the ground surface, including mounding at the top of the trench. Final backfill mate-rial within 2 feet of the top of the pipe shall be free of debris or rocks larger than 3 inches nominal diameter. Coarse backfill material shall be the specified sand, gravel, crushed rock, or drainfill. Final backfill shall be placed in ap-proximately uniform, compacted layers. Final backfill compaction requirements shall be as specified in section 14 of this specification or as shown on the drawings.

Vehicles or construction equipment shall not be allowed to cross the pipe until the minimum earth cover and re-quired density as specified in section 14 of this specification has been obtained.

Pipe encasement in concrete

Concrete encasement shall be carefully placed to form a continuous uniform support around the entire circum-ference of the pipe as specified in section 14 of this specification or as shown on the drawings. Pipes encased in concrete shall be securely anchored to prevent movement of the pipe during concrete placement. A clear distance of 1.5 inch shall be maintained between the pipe and the reinforcing steel.

The concrete for the encasement shall conform to the requirements of Construction Specification 32, Structure Concrete, for Class 3000M concrete unless otherwise specified.

Joints

Unless otherwise specified in section 14 of this specification or shown on the drawings, joints shall be either bell and spigot type with elastomeric gaskets, coupling type, solvent cement bell and spigot, or jointed by butt heat fu-sion. When a lubricant is required to facilitate joint assembly, it shall be a type having no deleterious affect on the gasket or pipe material.

Pipe joints shall be watertight at the pressures specified except where unsealed joints are indicated.

Pipe shall be installed and joined in accordance with the manufacturer's recommendations. Laying deflections and joint fitting or stab depths shall be within the manufacturer's recommended tolerances.

When solvent cement joints are specified for PVC or ABS pipe and fittings, they shall be made in accordance with the following ASTMs and the related appendix of each ASTM; D 2855 for PVC pipe and fittings and D 2235 for ABS pipe and fittings.

Flanged, banded, heat-fusion, or elastomeric-sealed mechanical joints shall be used when joining polyethylene (PE) and high density polyethylene (HDPE) pipe and fittings unless otherwise specified in section 14 of this specification or as shown on the drawings.

Pipe ends shall be cut square and be deburred to provide a uniform, smooth surface for the jointing process. Reference marks shall be placed on the spigot ends to assist in determining when proper seating depth has been achieved within the joint.

Fittings

Unless otherwise specified, steel fittings, valves, and bolted connections shall be painted or coated as recommended by the manufacturer.

Fittings for nonpressure pipe shall be of the same or similar material as the pipe and shall provide the same durability, watertightness, and strength as the pipe unless otherwise specified.

Thrust blocks and anchors

When specified, concrete thrust blocks and anchors shall be installed as shown on the drawings or specified in section 14 of this specification.

The concrete for the thrust blocks and anchors shall conform to the requirements of Construction Specification 32, Structure Concrete, for Class 3000M concrete unless otherwise specified in section 14 of this specification.

The thrust block cavity shall be hand dug into undisturbed soil or previously placed compacted backfill. The cavity shall be formed with soil or wood to hold the freshly placed concrete without displacement until an initial set has occurred.

When excavation beyond the designated trench widths and depths as shown on the drawings or specified in section 14 of this specification occurs at locations where installation of concrete thrust blocks is required, the contractor shall install an alternative thrust block provision. The concrete thrust block shall have a thickness of one pipe diameter and a contact face area that shall be formed against the pipe as shown on the drawings or specified in section 14 of this specification. Backfill shall be placed on all sides of the thrust block and to the sides of the excavation. It shall be compacted as specified for initial backfill.

Pressure testing

Method 1—Pressure testing of the completed conduit is not required.

Method 2—The conduit shall be tested for leaks in the following manner:

Before pressure testing:

Joints of the assembled pipeline shall be allowed to cure as recommended by the manufacturer.

Pipeline shall be flushed and cleaned.

All concrete anchors and thrust blocks shall be in place and allowed to cure for a minimum of 3 days.

Earth backfill shall be sufficient to anchor the conduit against movement during the pressure testing and shall be compacted as specified in Section 14 of this specification or as shown on the drawings.

The conduit shall be braced, anchored, or both, at each end to restrict all potential pipe movement.

The ends of the conduit shall be plugged. The upstream plug shall have a standpipe installed vertically having a minimum diameter of 2 inches and shall be equipped with a shutoff valve. All high points in the line shall be vented to evacuate air pockets. The conduit and the standpipe shall be slowly filled with water such that no air is entrapped during the filling operation. After filling is complete, all vents shall be closed.

During pressure testing, the water level in the standpipe shall be continuously maintained at a minimum of 10 feet above the highest invert elevation of the conduit for no less than 2 hours unless otherwise specified in section 14 of this specification or as shown on the drawings.

The volume of water leakage in the 2-hour test period shall be recorded. The maximum allowable leakage (L) in gallons per hour shall not exceed 0.02 times the nominal pipe diameter (D) in inches for each 1,000 feet of pipe line, which is about 50 pipe joints (L = 0.02 x D).

When observed leakage exceeds the allowable, leaks shall be sealed by replacement of pipe and fittings as necessary. The conduit shall be retested as described above. This procedure shall be repeated until the conduit leakage does not exceed the allowable specified above.

The contractor shall be fully responsible for any and all work required to correct leakage exceeding the amount specified.

Method 3—The conduit shall be tested for leaks in the following manner:

Before pressure testing:

Joints of the assembled pipeline shall be allowed to cure as recommended by the manufacturer.

Pipeline shall be flushed and cleaned.

All concrete anchor and thrust blocks shall be in place and allowed to cure for at least 3 days.

Earth backfill shall be sufficient to anchor the conduit against movement during the pressure testing and compacted as specified in section 14 of this specification or as shown on the drawings.

The conduit shall be braced and/or anchored at each end to prevent all potential pipe movement.

The ends of the conduit shall be plugged, and a pressure gauge shall be attached to the upstream and downstream ends. All high points along the pipeline shall be vented to permit the complete removal of all air within the pipeline. The conduit shall be slowly filled with water such that no air is entrapped during the filling operations.

The testing pressure specified in section 14 of this specification shall be continuously maintained at the upstream gauge for a minimum of 2 hours. The pressure at the downstream gauge shall not exceed the pres-sure rating of the pipe.

The volume of water leakage for the 2-hour test period shall be recorded. Maximum allowable leakage shall be in accordance with the following:

Allowable leakage for plastic pipe (gal/hr/1,000 feet, or 50 pipe joints) [1/]

Nominal pipe size (in)	Test pressure in the pipeline (lb/in²) 50	100	150	200
	Allowable leakage			
4	.19	.27	.33	.38
6	.29	.41	.50	.57
8	.38	.54	.66	.76
10	.48	.68	.83	.96
12	.57	.81	.99	1.15
14	.67	.95	1.16	1.34
15	.72	1.02	1.25	1.44
16	.76	1.07	1.32	1.52
18	.86	1.22	1.49	1.72

1/ Computation basis

$$L = \frac{ND\sqrt{P}}{7,400}$$

where:
L = allowable leakage in gallons per hour
N = number of joints (pipe and fittings)
D = nominal diameter of pipe in inches
P = test pressure in pounds per square inch

When observed leakage exceeds the allowable, leaks shall be sealed by replacement of pipe and fittings as necessary. The conduit shall be retested as described in this section. The procedure shall be repeated until the conduit leakage does not exceed the allowable specified above.

The contractor shall be fully responsible for any and all work required to correct leakage exceeding the amount specified.

Measurement and payment

Method 1—For items of work for which specific unit prices are established in the contract, the quantity of each kind, size, and class of pipe is determined to the nearest foot by measurement of the laid length along the crown centerline of the conduit. Payment for each kind, size, and class of pipe is made at the contract unit price for that kind, size, and class. Such payment constitutes full compensation for furnishing, transporting, and installing the pipe including excavation, shoring, backfill, bedding, thrust blocks, and all fittings, appurtenances, and other items necessary and incidental to the completion of the work. Payment for appurtenances listed separately in the bid schedule is made at the contract prices for those items.

Method 2—For items of work for which specific unit prices are established in the contract, the quantity of each kind, size, and class of pipe is determined as the sum of the nominal laying lengths of the sections used. Payment for each kind, size, and class of pipe is made at the contract unit price for the kind, size, and class. Such payment constitutes full compensation for furnishing, transporting, and installing the pipe including excavation, shoring, backfill, bedding, thrust blocks, and all fittings, appurtenances, and other items necessary and incidental to the completion of the work. Payment for appurtenances listed separately in the bid schedule is made at the contract prices for those items.

Method 3—For items of work for which specific unit prices are established in the contract, the quantity of each kind, size, and class of pipe is determined to the nearest foot by measurement of the laid length along the crown centerline of the conduit. Payment for each kind, size, and class of pipe is made at the contract unit price for the kind, size, and class. Such payment constitutes full compensation for furnishing, transporting, and installing the pipe including shoring, all fittings, thrust blocks, appurtenances, and other items necessary and incidental to the completion of the work. Payment for appurtenances listed separately in the bid schedule is made at the contract prices for those items.

Method 4—For items of work for which specific unit prices are established in the contract, the quantity of each kind, size, and class of pipe is determined as the sum of the nominal laying lengths of the pipe sections used. Pay-ment for each kind, size, and class of pipe is made at the contract unit price for that kind, size, and class. Such payment constitutes full compensation for furnishing, transporting, and installing the pipe including shoring, all fittings, thrust blocks, appurtenances, and other items necessary and incidental to the completion of the work. Pay-ment for appurtenances listed separately in the bid schedule is made at the contract prices for those items.

Methods 3 and 4—Excavation, backfill, and bedding is paid separately under their respective bid items.

All measurement and payment methods—Compensation for any items of work described in the contract, but not listed in the bid schedule, is included in the payment for the item of work to which it is made subsidiary. Such items and items to which they are made subsidiary are identified in section 14 of this specification.

Items of work and construction details

Items of Work and Construction Details

Items of work to be performed in conformance with this specification and construction details are:

Bid Item 3, Water Control Structures – Plastic Pipe

This item shall consist of installing the 15-inch diameter outlet pipe, inline water control structure, antiseep collars, and bar guard intake as shown on the plans.

In Section 2, Material,

The pipe shall be 15-inch diameter HDPE dual wall pipe, ADS N-12 or equivalent meeting ASTM D 3350 as described in Material Specification 574 Plastic Pipe.
The water control structures shall be an Agri-drain In-Line PVC stoplog structure.
The stoplog box shall be installed on the upstream side of the structure centerline
The structure box dimensions shall be 24” x 20” with couplings for dual wall pipe.
The flexible membrane antiseep collars shall be installed upstream and downstream of the stoplog box as shown on the plans.
The pipe shall outlet downstream of the chute and onto the exit apron.

In Section 5, Laying the pipe, the In-Line Stop Log structure shall be installed per manufacturer’s instructions.

In Section 12. Method 1 shall apply.

In Section 13. Measurement and Payment shall be lump sum. CS-21 Excavation and CS-23 Earthfill are subsidiary to this specification.

Construction Specification 61—Rock Riprap

Scope

The work shall consist of the construction of rock riprap revetments and blankets, including filter or bedding where specified.

Material

Rock riprap shall conform to the requirements of Material Specification 523, Rock for Riprap, or if so specified, shall be obtained from designated sources. It shall be free from dirt, clay, sand, rock fines, and other material not meeting the required gradation limits.

At least 30 days before rock is delivered from other than designated sources, the contractor shall designate in writ-ing the source from which rock material will be obtained and provide information satisfactory to the contracting officer that the material meets contract requirements. The contractor shall provide the contracting officer's techni-cal representative (COTR) free access to the source for the purpose of obtaining samples for testing. The size and grading of the rock shall be as specified in section 8.

Rock from approved sources shall be excavated, selected, and processed to meet the specified quality and grading requirements at the time the rock is installed.

Based on a specific gravity of 2.65 (typical of limestone and dolomite) and assuming the individual rock is shaped midway between a sphere and a cube, typical size/weight relationships are:

Sieve size of rock	Approx. weight of rock	Weight of test pile
16 inches	300 pounds	6,000 pounds
11 inches	100 pounds	2,000 pounds
6 inches	15 pounds	300 pounds

When specified in Section 8 or when it is necessary to verify the gradation of the rock riprap, a particle size analysis shall be performed in accordance with ASTM D5519, Test Method A or B. The analysis shall be performed at the work site on a test pile of representative rock. The mass of the test pile shall be at least 20 times the mass of the largest rock in the pile.

The results of the test shall be compared to the gradation required for the project. Test pile results that do not meet the construction specifications shall be cause for the rock to be rejected. The test pile that meets contract require-ments shall be left on the job site as a sample for visual comparison. The test pile shall be used as part of the last rock riprap to be placed.

Filter or bedding aggregates when required shall conform to Material Specification 521, Aggregates for Drainfill and Filters, unless otherwise specified. Geotextiles shall conform to Material Specification 592, Geotextile.

Subgrade preparation

The subgrade surface on which the rock riprap, filter, bedding, or geotextile is to be placed shall be cut or filled and graded to the lines and grades shown on the drawings. When fill to subgrade lines is required, it shall consist of ap-proved material and shall conform to the requirements of the specified class of earthfill.

Rock riprap, filter, bedding, or geotextile shall not be placed until the foundation preparation is completed and the subgrade surface has been inspected and approved.

Equipment-placed rock riprap

The rock riprap shall be placed by equipment on the surface and to the depth specified. It shall be installed to the full course thickness in one operation and in such a manner as to avoid serious displacement of the underlying material. The rock for riprap shall be delivered and placed in a manner that ensures the riprap in place is reasonably homogeneous with the larger rocks uniformly distributed and firmly in contact one to another with the smaller rocks and spalls filling the voids between the larger rocks. Some hand placing may be required to provide a neat and uniform surface.

Rock riprap shall be placed in a manner to prevent damage to structures. Hand placing is required as necessary to prevent damage to any new and existing structures.

Hand placed rock riprap

The rock riprap shall be placed by hand on the surface and to the depth specified. It shall be securely bedded with the larger rocks firmly in contact one to another without bridging. Spaces between the larger rocks shall be filled with smaller rocks and spalls. Smaller rocks shall not be grouped as a substitute for larger rock. Flat slab rock shall be laid on its vertical edge except where it is laid like paving stone and the thickness of the rock equals the specified depth of the riprap course.

Filter or bedding

When the contract specifies filter, bedding, or geotextile beneath the rock riprap, the designated material shall be placed on the prepared subgrade surface as specified. Compaction of filter or bedding aggregate is not required, but the surface of such material shall be finished reasonably smooth and free of mounds, dips, or windrows.

Measurement and payment

Method 1—For items of work for which specific unit prices are established in the contract, the quantity of each type of rock riprap placed within the specified limits is computed to the nearest ton by actual weight. The volume of each type of filter or bedding aggregate is measured within the specified limits and computed to the nearest cubic yard by the method of average cross-sectional end areas. For each load of rock riprap placed as specified, the contractor shall furnish to the COTR a statement-of-delivery ticket showing the weight to the nearest 0.1 ton.

Payment is made at the contract unit price for each type of rock riprap, filter, or bedding. Such payment is considered full compensation for completion of the work.

Method 2—For items of work for which specific unit prices are established in the contract, the quantity of each type of rock riprap placed within the specified limits is computed to the nearest 0.1 ton by actual weight. The quantity of each type of filter or bedding aggregate delivered and placed within the specified limits is computed to the nearest 0.1 ton. For each load of rock riprap placed as specified, the contractor shall furnish to the engineer a statement-of-delivery ticket showing the weight to the nearest 0.1 ton. For each load of filter or bedding aggregate, the contractor shall furnish to the COTR a statement-of-delivery ticket showing the weight to the nearest 0.1 ton.

Payment is made at the contract unit price for each type of rock riprap, filter, or bedding. Such payment is considered full compensation for completion of the work.

Method 3—For items of work for which specific unit prices are established by the contract, the volume of each type of rock riprap and filter or bedding aggregate is measured within the specified limits and computed to the nearest cubic yard by the method of average cross-sectional end areas.

Payment is made at the contract unit price for each type of rock riprap, filter, or bedding. Such payment is consid-ered full compensation for completion of the work.

Method 4—For items of work for which specific unit prices are established by the contract, the volume of each type of rock riprap, including filter and bedding aggregate, is measured within the specified limits and computed to the nearest cubic yard by the method of average cross-sectional end areas.

Payment is made at the contract unit price for each type of rock riprap, including filter and bedding. Such payment is considered full compensation for completion of the work.

Method 5—For items of work for which specific unit prices are established by the contract, the quantity of each type of rock riprap placed within the specified limits is computed to the nearest ton by actual weight. For each load of rock for riprap placed as specified, the contractor shall furnish to the COTR a statement-of-delivery ticket show-ing the weight to the nearest 0.1 ton.

Payment is made at the contract unit price for each type of rock riprap, including geotextile used for filter or bed-ding. Such payment is considered full compensation for completion of the work.

Method 6—For items of work for which specific unit prices are established by the contract, the volume of each type of rock riprap is measured within the specified limits and computed to the nearest cubic yard by the method of average cross-sectional end areas.

Payment is made at the contract unit price for each type of rock riprap, including geotextile used for filter or bed-ding. Such payment is considered full compensation for completion of the work.

All methods—The following provision applies to all methods of measurement and payment. Compensation for any item of work described in the contract, but not listed in the bid schedule, is included in the payment for the item of work to which it is made subsidiary. Such items and the items to which they are made subsidiary are identi-fied in section 8.

No separate payment is made for testing the gradation of the test pile. Compensation for testing is included in the appropriate bid item for riprap.

Items of work and construction details

Items of Work and Construction Details

Items of work to be performed in conformance with this specification and construction details are:

Bid Item 1, Rock Riprap – Chute Structure

This item shall consist of placing rock riprap to construct the in-lake rock riprap chute structure.

In Section 2, Materials, riprap shall conform to the IDOT Class A quality and A-5 (RR5) gradation placed 2.5 ft thick as shown on the plans.

In Section 2, Materials, a blend of IDOT Class A quality A-4 and A-3 may be used to fill voids within the chute section and top of the weir.

Geotextile fabric shall be underlain on all riprap that interface the lake sediment and bottom.

The geotextile bedding shall meet Table 2, Non-Woven, Class I standard.

In Section 7. Measurement and Payment, Method 5 shall apply. Geotextile is subsidiary to this specification. CS 2- Clearing and Grubbing, CS 6 - Seeding Sprigging and Mulching, CS 21 – Excavation, are subsidiary to this specification.

Construction Specification 95—Geotextile

Scope
This work consists of furnishing all material, equipment, and labor necessary for the installation of geotextiles.

Quality
Geotextiles shall conform to the requirements of Material Specification 592 and this specification.

Storage
Before use, the geotextile shall be stored in a clean, dry location out of direct sunlight, not subject to extremes of either hot or cold temperatures, and with the manufacturer's protective cover undisturbed. Receiving, storage, and handling at the job site shall be in accordance with the requirements listed in ASTM D 4873.

Surface preparation
The surface on which the geotextile is to be placed shall be graded to the neat lines and grades as shown on the drawings. It shall be reasonably smooth and free of loose rock and clods, holes, depressions, projections, muddy conditions, and standing or flowing water (unless otherwise specified in section 7 of this specification).

Placement
Before the geotextile is placed, the soil surface will be reviewed for quality assurance of the design and construc-tion. The geotextile shall be placed on the approved prepared surface at the locations and in accordance with the details shown on the drawings and specified in section 7 of this specification. It shall be unrolled along the place-ment area and loosely laid, without stretching, in such a manner that it conforms to the surface irregularities when material or gabions are placed on or against it. The geotextile may be folded and overlapped to permit proper placement in designated area(s).

Method 1—The geotextile shall be joined by machine sewing using thread material meeting the chemical require-ments for the geotextile fibers or yarn. The sewn overlap shall be 6 inches, and the sewing shall consist of two parallel stitched rows at a spacing of about 1 inch and shall not cross (except for any required re-stitching). The stitching shall be a lock-type stitch. Each row of stitching shall be located a minimum of 2 inches from the geotex-tile edge. The seam type and sewing machine to be used shall produce a seam strength, in the specified geotextile, that provides a minimum of 90 percent of the tensile strength in the weakest principal direction of the geotextile being used, when tested in accordance with ASTM D 4884. The seams may be factory or field sewn.

The geotextile shall be temporarily secured during placement of overlying material to prevent slippage, folding, wrinkling, or other displacement of the geotextile. Unless otherwise specified, methods of securing shall not cause punctures, tears, or other openings to be formed in the geotextile.

Method 2—The geotextile shall be joined by overlapping a minimum of 18 inches (unless otherwise specified) and secured against the underlying foundation material. Securing pins, approved and provided by the geotextile manufacturer, shall be placed along the edge of the panel or roll material to adequately hold it in place during installation. Pins shall be steel or fiberglass formed as a **U**, **L**, or **T** shape or contain "ears" to prevent total penetra-tion through the geotextile. Steel washers shall be provided on all but the U-shaped pins. The upstream or upslope geotextile shall overlap the abutting downslope geotextile. At vertical laps, securing pins shall be inserted through the bottom layers along a line through approximately the mid-point of the overlap. At horizontal laps and across slope labs, securing shall be inserted through the bottom layer only. Securing pins shall be placed along a line about

2 inches in from the edge of the placed geotextile at intervals not to exceed 12 feet unless otherwise specified. Additional pins shall be installed as necessary and where appropriate to prevent any undue slippage or movement of the geotextile. The use of securing pins will be held to the minimum necessary. Pins are to remain in place unless otherwise specified.

Should the geotextile be torn or punctured, or the overlaps or sewn joint disturbed, as evidenced by visible geotextile damage, subgrade pumping, intrusion, or grade distortion, the backfill around the damaged or displaced area shall be removed and restored to the original approved condition. The repair shall consist of a patch of the same type of geotextile being used and overlaying the existing geotextile. When the geotextile seams are required to be sewn, the overlay patch shall extend a minimum of 1 foot beyond the edge of any damaged area and joined by sewing as required for the original geotextile except that the sewing shall be a minimum of 6 inches from the edge of the damaged geotextile. Geotextile panels joined by overlap shall have the patch extend a minimum of 2 feet from the edge of any damaged area.

Geotextile shall be placed in accordance with the following applicable specification according to the use indicated in section 7:

Slope protection—The geotextile shall not be placed until it can be anchored and protected with the speci-fied covering within 48 hours or protected from exposure to ultraviolet light. In no case shall material be dropped on uncovered geotextile from a height of more than 3 feet.

Subsurface drains—The geotextile shall not be placed until drainfill or other material can be used to pro-vide cover within the same working day. Drainfill material shall be placed in a manner that prevents damage to the geotextile. In no case shall material be dropped on uncovered geotextile from a height of more than 5 feet.

Road stabilization—The geotextile shall be unrolled in a direction parallel to the roadway centerline in a loose manner permitting conformation to the surface irregularities when the roadway fill material is placed on its surface. In no case shall material be dropped on uncovered geotextile from a height of more than 5 feet. Unless otherwise specified, the minimum overlap of geotextile panels joined without sewing shall be 24 inches. The geotextile may be temporarily secured with pins recommended or provided by the manufac-turer, but they shall be removed before the permanent covering material is placed.

Measurement and payment

Method 1—For items of work for which specific unit prices are established in the contract, the quantity of geotextile for each type placed within the specified limits is determined to the nearest specified unit by measurements of the covered surfaces only, disregarding that required for anchorage, seams, and overlaps. Payment is made at the contract unit price. Such payment constitutes full compensation for the completion of the work.

Method 2—For items of work for which specific unit prices are established in the contract, the quantity of geotextile for each type placed with the specified limits is determined to the nearest specified unit by computing the area of the actual roll size or partial roll size installed. The computed area will include the amount required for overlap, seams, and anchorage as specified. Payment is made at the contract unit price. Such payment constitutes full compensation for the completion of the work.

Method 3—For items of work for which specific lump sum prices are established in the contract, the quantity of geotextile is not measured for payment. Payment for geotextiles is made at the contract lump sum price and constitutes full compensation for the completion of the work.

All methods—The following provisions apply to all methods of measurement and payment. Compensation for any item of work described in the contract, but not listed in the bid schedule, is included in the payment for the item of work to which it is made subsidiary. Such items and the items to which they are made subsidiary are identified in section 7 of this specification.

Items of work and construction details

Items of Work and Construction Details

Items of work to be performed in conformance with this specification and construction details are:

a. Subsidiary Item

This item shall consist of placing geotextile under the riprap structure exit apron, 4:1 chute slope, centerline, upstream slope, 2:1 side slope along the bank, and the bank keys. Geotextile shall be installed vertically on the interface between the downstream end of the weir top and upstream section of the 4:1 chute slope as shown on the plans.

In Section 2, Quality, shall be Non-Woven Class I.

In Section 5, Placement, Method 2 shall apply.

In Section 6. Measurement and Payment, no separate payment for geotextile. Compensation for this item is included in Bid Item 1, Rock Riprap.

Material Specification 547—Plastic Pipe

Scope

This specification covers the quality of Poly Vinyl Chloride (PVC), Polyethylene (PE), High Density Poly-ethylene (HDPE), and Acrylonitrile-Butadiene-Styrene (ABS) plastic pipe, fittings, and joint materials.

Material

Pipe—The pipe shall be as uniform as commercially practicable in color, opaqueness, density, and other specified physical properties. It shall be free from vis-ible cracks, holes, foreign inclusions, or other defects. The dimensions of the pipe shall be measured as pre-scribed in ASTM D 2122.

Unless otherwise specified, the pipe shall conform to the requirements listed in this specification and the applicable reference specifications in table 547–2, the requirements specified in Construction Specification 45, Plastic Pipe, and the requirements shown on the drawings.

Fittings and joints—Fittings and joints shall be of a schedule, SDR or DR, pressure class, external load carrying capacity, or pipe stiffness that equals or exceeds that of the plastic pipe. The dimensions of fittings and joints shall be compatible with the pipe and measured in accordance with ASTM D 2122. Joint and fitting material shall be compatible with the pipe material. The joints and fittings shall be as uniform as commercially practicable in color, opaqueness, den-sity, and other specified physical properties. It shall be free from visible cracks, holes, foreign inclusions, or other defects.

Fittings and joints shall conform to the requirements listed in this specification, the requirements of the applicable specification referenced in the ASTM or AWWA specification for the pipe, the requirements specified in Construction Specification 45, and the requirements shown on the drawings.

Solvents—Solvents for solvent welded pipe joints shall be compatible with the plastic pipe used and shall conform to the requirements of the applicable specification referenced in the ASTM or AWWA specifi-cation for the pipe, fitting, or joint.

Gaskets—Rubber gaskets for pipe joints shall con-form to the requirements of ASTM F 477, Elastomeric Seals (Gaskets) for Jointing Plastic Pipe.

Perforations

When perforated pipe is specified, perforations shall conform to the following requirements unless oth-erwise specified in Construction Specification 45 or shown on the drawings:

Perforations shall be either circular or slots.

Circular perforations shall be 1/4 ± 1/16-inch diameter holes arranged in rows parallel to the axis of the pipe. Perforations shall be evenly spaced along each row such that the center-to-center distance between perforations is not less than eight times the perforation diameter. Perforations may appear at the ends of short and random lengths. The minimum perforation opening per foot of pipe shall be as shown in table 547–1.

Table 547–1 Perforations

Nominal pipe size (in)	Minimum number of rows		Minimum opening/foot (in^2)
	Circular	slot	
4	2	2	0.22
6	4	2	0.44
8	4	2	0.44
10	4	2	0.44
12	6	2	0.66

Material Specification 547 Plastic Pipe (continued)

Rows shall be arranged in two equal groups at equal distance from the bottom on each side of the vertical centerline of the pipe. The lower-most rows of perforations shall be separated by an arc of not less than 60 degrees or more than 125 degrees. The uppermost rows of perfora-tions shall be separated by an arc not to exceed 166 degrees. The spacing of rows between these limits shall be uniform. The minimum number of rows shall be as shown in table 547–1.

Slot perforations shall be symmetrically located in two rows, one on each side of the pipe cen-terline. Slot perforations shall be located within the lower quadrants of the pipe with slots no wider than 1/8 inch and spaced not to exceed 11 times the perforation width. Minimum perfo-ration opening per lineal foot of pipe shall be as shown in table 547–1.

On both the inside and outside of the pipe, perforations shall be free of cuttings or frayed edges and of any material that would reduce the effective opening.

Material Specification 547 Plastic Pipe (continued)

Table 547–2 Pipe specification

Pipe	Specification
Poly vinyl chloride (PVC) pipe	
Plastic pipe - Schedules 40, 80, 120	ASTM D 1785
ASTM D 2466 Pressure rated pipe - SDR Series	AWWA C 900
ASTM D 2241 Plastic drain, waste, and vent pipe and fittings	ASTM D 2665
Joints for IPS PVC pipe using solvent weld cement.	ASTM D 2672
Composite sewer pipe	ASTM D 2680
Type PSM PVC sewer pipe and fittings	ASTM D 3034
Large-diameter gravity sewer pipe and fittings	ASTM F 679
Smooth-Wall Underdrain Systems for Highway, Airport, and Similar Drainage	ASTM F 758
Profile gravity sewer pipe and fittings based on controlled inside diameter	ASTM F 794
Corrugated sewer pipe with a smooth interior and fittings	ASTM F 949
Pressure pipe, 4-inch through 12-inch for water distribution	AWWA C 900
Water transmission pipe, nominal diameters 14-inch through 36-inch	AWWA C 905
Polyethylene (PE) plastic pipe	
Schedule 40.	ASTM D 2104
12 to 60-inch annular corrugated profile-wall polyethylene (PE) pipe and fittings	ASTM F 2306
SIDR-PR based on controlled inside diameter.	ASTM D 2239
Schedules 40 and 80 Based on outside diameter	ASTM D 2447
SDR-PR based on controlled outside diameter	ASTM D 3035
High density polyethylene (HDPE) plastic pipe	
Plastic pipe and fittings	ASTM D 3350
SDR-PR based on controlled outside diameter	ASTM F 714
Heat joining polyolefin pipe and fittings	ASTM D 2657
Acrylonitrile-butadiene-styrene (ABS) pipe	
Plastic pipe, schedules 40 and 80	ASTM D 1527
Composite sewer pipe	ASTM D 2680

Material Specification 592—Geotextile

Scope

This specification covers the quality of geotextiles.

General requirements

Fibers (threads and yarns) used in the manufacture of geotextile shall consist of synthetic polymers com-posed of a minimum of 85 percent by weight poly-propylenes, polyesters, polyamides, polyethylene, polyolefins, or polyvinylidene-chlorides. They shall be formed into a stable network of filaments or yarns retaining dimensional stability relative to each other.

The geo-textile shall be free of defects and conform to the physical requirements in tables 592–1 and 592–2. The geotextile shall be free of any chemical treatment or coating that significantly reduces its porosity. Fibers shall contain stabilizers and/or inhibitors to enhance resistance to ultraviolet light.

Thread used for factory or field sewing shall be of con-trasting color to the fabric and made of high strength polypropylene, polyester, or polyamide thread. Thread shall be as resistant to ultraviolet light as the geotex-tile being sewn.

Classification

Geotextiles shall be classified based on the method used to place the threads or yarns forming the fabric. The geotextiles will be grouped into woven and non-woven types.

Woven—Fabrics formed by the uniform and regular interweaving of the threads or yarns in two directions. Woven fabrics shall be manufactured from monofila-ment yarn formed into a uniform pattern with distinct and measurable openings, retaining their position relative to each other. The edges of fabric shall be sel-vedged or otherwise finished to prevent the outer yarn from unraveling.

Nonwoven—Fabrics formed by a random place-ment of threads in a mat and bonded by heat-bonding, resin-bonding, or needle punching. Nonwoven fabrics shall be manufactured from individual fibers formed into a random pattern with distinct, but variable small openings, retaining their position relative to each other when bonded by needle punching, heat, or resin bonding. The use of nonwovens other than the needle punched geotextiles is somewhat restricted (see note 3 of table 592–2).

Sampling and testing

The geotextile shall meet the specified requirements (table 592–1 or 592–2) for the product style shown on the label. Product properties as listed in the latest edi-tion of the "Specifiers Guide," Geosynthetics, (Indus-trial Fabrics Association International, 1801 County Road B, West Roseville, MN 55113-4061 or at *http://www.geosindex.com*) and that represent minimum average roll values, are acceptable documentation that the product style meets the requirements of these specifications.

For products that do not appear in the above directory or do not have minimum average roll values listed, typical test data from the identified production run of the geotextile will be required for each of the specified tests (tables 592–1 or 592–2) as covered under clause AGAR 452.236-76.

Shipping and storage

The geotextile shall be shipped/transported in rolls wrapped with a cover for protection from moisture, dust, dirt, debris, and ultraviolet light. The cover shall be maintained undisturbed to the maximum extend possible before placement.

Each roll of geotextile shall be labeled or tagged to clearly identify the brand, class, and the individual pro-duction run in accordance with ASTM D 4873.

Material Specification 592 Geotextile (continued)

Table 592–1 Requirements for woven geotextiles

Property	Test method	Class I	Class II & III	Class IV
Tensile strength (pounds) 1/	ASTM D 4632 grab test	200 minimum in any principal direction	120 minimum in any principal direction	180 minimum in any principal direction
Elongation at failure (percent) 1/	ASTM D 4632 grab test	<50	<50	<50
Puncture (pounds) 1/	ASTM D 4833	90 minimum	60 minimum	60 minimum
Ultraviolet light (% residual tensile strength)	ASTM D 4355 150-hr exposure	70 minimum	70 minimum	70 minimum
Apparent opening size (AOS)	ASTM D 4751	As specified, but no smaller than 0.212 MM (#70) 2/	As specified, but no smaller than 0.212 MM (#70) 2/	As specified, but no smaller than 0.212 MM (#70) 2/
Percent open area (percent)	CWO-02215-86	4.0 minimum	4.0 minimum	1.0 minimum
Permitivity sec^{-1}	ASTM D 4491	0.10 minimum	0.10 minimum	0.10 minimum

1/ Minimum average roll value (weakest principal direction).
2/ U.S. standard sieve size.
Note: CWO is a USACE reference.

Material Specification 592 Geotextile (continued)

Table 592–2 Requirements for woven geotextiles

Property	Test method	Class I	Class II	Class III	Class IV [3/]
Tensile strength (lb) [1/]	ASTM D 4632 grab test	180 minumum	120 minumum	90 minumum	115 minumum
Elongation at failure(%) [1/]	ASTM D 4632	≤50	≤50	≤50	≤50
Puncture (pounds)	ASTM D 4833	80 minumum	60 minumum	40 minumum	40 minumum
Ultraviolet light (% residual tensile strength)	ASTM D 4355 150-hr exposure	70 minumum	70 minumum	70 minumum	70 minumum
Apparent opening size (AOS)	ASTM D 4751	As specified MAX. #40 [2/]	As specified MAX. #40 [2/]	As specified MAX. #40 [2/]	As specified MAX. #40 [2/]
Permittivity sec^{-1}	ASTM D 4491	0.70 minumum	0.70 minumum	0.70 minumum	0.10 minumum

1/ Minimum average roll value (weakest principal direction). 2/ U.S. standard sieve size.
3/ Heat-bonded or resin-bonded geotextile may be used for classes III and IV. They are particularly well suited to class IV. Needle-punched geotextiles are required for all other classes.

United States Department of Agriculture

Natural Resources Conservation Service

Critical Area Planting

Illinois Conservation Practice Job Sheet 342

Field/Site:	**All disturbed areas**	**Area (Acres):**	**.25**
Name:	**Highland Silver Lake Str 2**	**Date:**	**3/16/2026**
Farm #	**N/A**	**Tract #**	**N/A**

Definition

The establishment of permanent vegetation on sites that have or are expected to have high erosion rates, and on sites that have physical, chemical or biological conditions that prevent the establishment of vegetation with normal practices.

Purpose(s)

☒ Stabilize stream and channel banks, pond and other shorelines

Stabilize areas with existing or expected high rates of soil erosion by wind or water

Stabilize areas, such as sand dunes and riparian areas

Conditions where practice applies

The practice applies to highly disturbed areas such as:

active or abandoned mined lands;

urban restoration sites;

construction areas;

conservation practice construction sites;

areas needing stabilization before or after natural disasters such as floods, hurricanes, tornados and wildfires;

eroded banks of natural channels, banks of newly constructed channels, and lake shorelines;

other areas degraded by human activities or natural events.

Seedbed preparation and seeding Incorporate required amendments to depth of 3 inches leaving a firm seedbed free of large clods, stones, and debris larger than 6 inches in diameter. Seedbed must be firmed with a cultipacker/cultimulcher, harrow, or similar tool designed to break clods, level, and firm the seedbed. Seedbeds are considered firm when footprints leave no more than a 1/2 inch deep depression. Apply seed uniformly at a depth of 1/4-1/2 inch with a drill or cultipacker type seeder. Broadcast methods are acceptable where the seed will be applied uniformly and covered 1/4-1/2 inch deep with a cultipacker/cultimulcher, harrow, or similar tool designed to break clods, level, and firm the seedbed.

Seed, Lime, and Fertilizer (Specify rates per acre)

Species	Rate per Acre PLS lbs./ac	Acres	Total Quantity Needed	Amount Applied
Smooth bromegrass	8	0.25	2	
Tall Fescue	16	0.25	4	
Alfalfa	8	0.25	2	
Companion Crop				
Oats				
Wheat or Cereal Rye	20	0.25	5	
Amendments				
Nitrogen(N)	120	0.25	30	
Phosphorus(P205)	120	0.25	30	
Potassium(K20)	120	0.25	30	
Lime (Tons/acre)				

Seeding Dates:	Spring Late winter – May 15, Late Summer Aug 1 – Sept 20, Dormant Nov 15 – Freeze up, Frost Feb 1 – March 1

All seed shall be of high quality and comply with Illinois Seed and Weed Laws and originate from the United States or Canada.

Seed rates are based on Pure Live Seed (PLS) per acre. Pure Live Seed will be calculated using the following formula:

PLS = (% germination + % dormant seed) X % purity
100

Germination tests are required for all warm and cool season grasses and legumes (excluding companion crops). Germination tests may not be older than 12 months at time of seeding excluding the month of testing.

Legumes not pre-inoculated will be inoculated within 24 hours of seeding.

Pre-inoculated seed must be seeded within 60 days of inoculation unless coated. Coated pre-inoculated seed must be seeded within 12 months of inoculation. In no cases shall inoculum be used after the inoculum expiration date including inoculum that is included with the seed as a pre-treatment.

I certify that this practice, as implemented, meets NRCS standards and specifications.

_____ _____

Planner Signature Date

Note: Make pen and ink changes to any specifications that were changed during implementation and attach supporting documentation (e.g. bills, seed tag data, photos, etc.) to the Job Sheet. All deliverables as shown in the statement of work are to be documented.

Natural Resources Conservation Service

Mulching

Illinois Conservation Practice Job Sheet 484

Landowner/Operator: Highland Silver Lake Structure No 2	**Farm #:**	**Tract#:**
Date: 03/16/2026	**Fields: All disturbed areas**	

Definition

Applying plant residues or other suitable materials not produced on the site to the land surface.

Purpose (Check all Planned Purposes)

- ☒ Conserve soil moisture
- ☐ Reduce energy use associated with irrigation
- ☒ Provide erosion control
- ☒ Facilitate the establishment of vegetation
- ☐ Improve soil health
- ☐ Reduce airborne particulates

Photo courtesy of NRCS

Where Used

On soils subject to erosion, on critical areas, on soils that have a low infiltration rate, where needed for control of weeds, and where needed to establish seedlings, trees and shrubs.

OPERATION AND MAINTENANCE:

Mulched areas will be periodically inspected, and mulch shall be reinstalled or repaired as needed to accomplish the intended purpose.

Evaluate the effectiveness of the mulch (application, amount of cover provided, durability, etc.) and adjust the management or type of mulch to better meet the intended purpose(s).

Removal or incorporation of mulch materials shall be consistent with the intended purpose and site conditions.

Operation of equipment near and on the site shall not compromise the intended purpose of the mulch. Prevent or repair any fire damage to the mulch material.

Properly collect and dispose of artificial mulch material after intended use. Monitor and control undesirable weeds in mulched areas.

SPECIFICATIONS:

Location #1:	Structure abutments and sloping areas		
Site Preparation:	APPLY IMMEDIATELY AFTER SEEDING		
Type Of Mulch:	EROSION CONTROL BLANKET	**Rate: Specify depth, lbs/1000 ft^2, or tons/acre:**	SEE MATERIAL SPEC
Square Ft. or Acres to be Mulched	**Estimated Quantity of Mulch Needed**	**Type of Anchoring**	**Additional Remarks:**
As Needed	SEE MFG SPECS	PER MFG INSTRUCTIONS & CS-6	
Location #2:	Non Sloping disturbed areas		
Site Preparation:	APPLY IMMEDIATELY AFTER SEEDING		
Type Of Mulch:	Brighrt Clean Straw	**Rate: Specify depth, lbs/1000 ft^2, or tons/acre:**	
Square Ft. or Acres to be Mulched	**Estimated Quantity of Mulch Needed**	**Type of Anchoring**	**Additional Remarks:**
As Needed	SEE MFR SPECS	Crimping Tool	
Location #3:			
Site Preparation:			
Type Of Mulch:		**Rate: Specify depth, lbs/1000 ft^2, or tons/acre:**	
Square Ft. or Acres to be Mulched	**Estimated Quantity of Mulch Needed**	**Type of Anchoring**	**Additional Remarks:**

I certify that this practice, as implemented, meets NRCS standards and specifications.

_____ _____

Planner Signature Date

Note: Make pen and ink changes to any specifications that were changed during implementation and attach supporting documentation (e.g. bills, check out notes, photos,etc.) to the Job Sheet. All deliverables as shown in the statement of work are to be documented.

EMPLOYMENT REQUIREMENTS AND WAGE RATES

The project is a "Public Works Construction" Project as defined in the Illinois Prevailing Wage Act 820 ILCS 130. As such, all bidders shall account for in their bids and will be subject to the general prevailing wage rates for Madison County, Illinois, currently published and as amended from time to time by the Department of Labor. Prevailing rate of wages are revised by the Department of Labor and are available on the Department's official website.

(insert the latest prevailing wages from the Department of Labor's website after this page)

https://labor.illinois.gov/laws-rules/conmed/current-prevailing-rates.html

Madison County Prevailing Wage Rates posted on 3/2/2026

						Overtime										
Trade Title	Rg	Type	C	Base	Foreman	M-F	Sa	Su	Hol	H/W	Pension	Vac	Trng	Other Ins	Add OT 1.5x owed	Add OT 2.0x owed
ASBESTOS ABT-GEN	N	ALL		34.64	35.64	1.5	1.5	2.0	2.0	9.25	22.69	0.00	0.80	0.00	15.97	31.94
ASBESTOS ABT-GEN	NE	ALL		36.98	37.98	1.5	1.5	2.0	2.0	9.10	20.50	0.00	0.80		14.80	29.60
ASBESTOS ABT-GEN	NW	ALL		36.79	37.79	1.5	1.5	2.0	2.0	9.25	20.54	0.00	0.80		14.90	29.79
ASBESTOS ABT-GEN	S	ALL		33.85	34.85	1.5	1.5	2.0	2.0	9.25	23.48	0.00	0.80	0.00	16.37	32.73
ASBESTOS ABT-GEN	SE	ALL		33.87	34.87	1.5	1.5	2.0	2.0	9.25	23.46	0.00	0.80	0.00	16.36	32.71
ASBESTOS ABT-MEC	All	BLD		39.60	40.60	1.5	1.5	2.0	2.0	10.95	7.25	0.00	0.50	0.00	0.00	0.00
BOILERMAKER	All	BLD		48.00	51.50	1.5	1.5	2.0	2.0	7.07	28.48	0.00	1.29	0.00	0.00	0.00
BRICK MASON	All	BLD		41.67	44.17	1.5	1.5	2.0	2.0	10.80	16.37	0.00	1.34		0.00	0.00
CARPENTER	All	ALL		45.87	48.37	1.5	1.5	2.0	2.0	11.00	11.95	0.00	0.70	0.00	0.00	0.00
CEMENT MASON	All	ALL		40.00	41.00	1.5	1.5	2.0	2.0	12.75	19.00	0.00	0.65	0.00	16.20	32.40
CERAMIC TILE FINISHER	All	BLD		28.92		1.5	1.5	2.0	2.0	10.15	7.69	1.00	0.86		0.00	0.00
ELECTRIC PWR EQMT OP	NW	ALL		57.12	57.12	1.5	1.5	2.0	2.0	7.50	15.99	0.00	0.57	4.00	0.00	0.00
ELECTRIC PWR EQMT OP	SE	ALL		56.38	67.97	1.5	1.5	2.0	2.0	8.88	15.79	0.00	0.56		12.62	25.23
ELECTRIC PWR GRNDMAN	NW	ALL		37.67	37.67	1.5	1.5	2.0	2.0	7.50	10.55	0.00	0.38	4.00	0.00	0.00
ELECTRIC PWR GRNDMAN	SE	ALL		42.10	67.97	1.5	1.5	2.0	2.0	6.63	11.79	0.00	0.42		9.42	18.84
ELECTRIC PWR LINEMAN	NW	ALL		66.70	70.45	1.5	1.5	2.0	2.0	7.50	18.68	0.00	0.67	4.00	0.00	0.00
ELECTRIC PWR LINEMAN	SE	ALL		64.83	67.97	1.5	1.5	2.0	2.0	10.21	18.15	0.00	0.65		14.51	29.01
ELECTRIC PWR TRK DRV	NW	ALL		42.66	42.66	1.5	1.5	2.0	2.0	7.50	11.95	0.00	0.43	4.00	0.00	0.00
ELECTRIC PWR TRK DRV	SE	ALL		46.03	67.97	1.5	1.5	2.0	2.0	7.25	12.89	0.00	0.46		10.30	20.60
ELECTRICIAN	NW	ALL		54.53	58.28	1.5	1.5	2.0	2.0	11.60	16.34	0.00	0.27	1.25	0.95	1.91
ELECTRICIAN	SE	ALL		52.41	55.55	1.5	1.5	2.0	2.0	9.39	16.01	0.00	1.44	3.42	15.13	30.26
ELECTRONIC SYSTEM TECH	NW	BLD		38.69	41.69	1.5	1.5	2.0	2.0	11.60	10.41	0.00	0.40		0.58	1.16
ELECTRONIC SYSTEM TECH	SE	BLD		41.76	44.76	1.5	1.5	2.0	2.0	4.40	11.70	0.00	0.40	2.00	0.63	1.25
ELEVATOR CONSTRUCTOR	All	BLD		65.43	73.61	2.0	2.0	2.0	2.0	16.37	21.76	5.23	0.85		0.00	0.00
FLOOR LAYER	All	BLD		41.33	42.83	1.5	1.5	2.0	2.0	11.00	11.95	0.00	0.70	0.00	0.00	0.00
GLAZIER	All	BLD		45.32	47.82	1.5	1.5	2.0	2.0	10.11	14.51	0.00	1.31	0.00	0.00	0.00
HEAT/FROST INSULATOR	All	BLD		43.48	44.48	1.5	1.5	2.0	2.0	11.89	14.10	0.00	1.25		0.00	0.00

Madison County Prevailing Wage Rates posted on 3/2/2026

IRON WORKER	All	ALL		43.35	45.60	1.5	1.5	2.0	2.0	10.90	20.25	0.00	0.83	0.00	15.99	31.98
LABORER	N	ALL		34.14	35.14	1.5	1.5	2.0	2.0	9.25	22.69	0.00	0.80	0.00	15.97	31.94
LABORER	NE	ALL		36.48	37.48	1.5	1.5	2.0	2.0	9.10	20.50	0.00	0.80		14.80	29.60
LABORER	NW	ALL		36.29	37.29	1.5	1.5	2.0	2.0	9.25	20.54	0.00	0.80		14.90	29.79
LABORER	S	ALL		33.35	34.35	1.5	1.5	2.0	2.0	9.25	23.48	0.00	0.80	0.00	16.37	32.73
LABORER	SE	ALL		33.37	34.37	1.5	1.5	2.0	2.0	9.25	23.46	0.00	0.80	0.00	16.36	32.71
MACHINIST	All	BLD		60.39	64.39	1.5	1.5	2.0	2.0	11.43	9.95	1.85	1.47	0.00	0.00	0.00
MARBLE FINISHER	All	BLD		28.92		1.5	1.5	2.0	2.0	10.15	7.69	1.00	0.86		0.00	0.00
MARBLE MASON	All	BLD		34.67		1.5	1.5	2.0	2.0	10.15	9.36	1.00	0.95		0.00	0.00
MILLWRIGHT	All	ALL		45.87	48.37	1.5	1.5	2.0	2.0	11.00	11.95	0.00	0.70	0.00	0.00	0.00
OPERATING ENGINEER	All	BLD	1	48.70	50.70	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	2	47.57	49.57	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	3	43.09	45.09	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	4	49.70	51.70	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	5	50.70	52.70	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	6	51.25	53.25	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	7	51.55	53.55	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	8	51.85	53.85	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	9	52.50	54.50	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	10	53.00	55.00	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	11	50.70	52.70	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	12	51.70	53.70	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	13	48.70	50.70	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	BLD	14	43.15	45.15	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	1	47.20	49.20	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	2	46.07	48.07	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	3	41.59	43.59	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	4	48.20	50.20	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	5	49.20	51.20	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	6	49.75	51.75	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10

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OPERATING ENGINEER	All	HWY	7	50.05	52.05	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	8	50.35	52.35	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	9	51.00	53.00	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	10	51.50	53.50	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	11	49.20	51.20	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	12	50.20	52.20	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
OPERATING ENGINEER	All	HWY	13	41.65	43.65	1.5	1.5	2.0	2.0	15.45	21.75	0.00	1.90		19.55	39.10
PAINTER	All	BLD		34.49	35.99	1.5	1.5	2.0	2.0	8.20	15.23	0.00	0.70		0.00	0.00
PAINTER	All	HWY		35.69	37.19	1.5	1.5	2.0	2.0	8.20	15.23	0.00	0.70		0.00	0.00
PAINTER OVER 30 FT.	All	BLD		35.49	36.99	1.5	1.5	2.0	2.0	8.20	15.23	0.00	0.70		0.00	0.00
PAINTER PWR EQMT	All	BLD		35.49	36.99	1.5	1.5	2.0	2.0	8.20	15.23	0.00	0.70		0.00	0.00
PAINTER PWR EQMT	All	HWY		36.69	38.19	1.5	1.5	2.0	2.0	8.20	15.23	0.00	0.70		0.00	0.00
PILEDRIVER	All	ALL		45.87	48.37	1.5	1.5	2.0	2.0	11.00	11.95	0.00	0.70	0.00	0.00	0.00
PIPEFITTER	N	BLD		51.61	56.77	1.5	1.5	2.0	2.0	8.55	11.40	0.00	1.50	0.00	0.00	0.00
PIPEFITTER	S	BLD		45.80	50.80	1.5	1.5	2.0	2.0	12.11	11.06	0.00	2.00	0.00	0.00	0.00
PLASTERER	All	BLD		37.80	39.30	1.5	1.5	2.0	2.0	12.75	12.60	0.00	0.75	0.00	13.05	26.10
PLUMBER	N	BLD		51.61	56.77	1.5	1.5	2.0	2.0	8.55	11.40	0.00	1.50	0.00	0.00	0.00
PLUMBER	S	BLD		47.85	50.85	1.5	1.5	2.0	2.0	11.75	9.50	0.00	1.95		0.00	0.00
ROOFER	All	BLD		40.00	43.00	1.5	1.5	2.0	2.0	9.85	11.20	0.00	0.91		0.00	0.00
SHEETMETAL WORKER	All	ALL		43.93	46.43	1.5	1.5	2.0	2.0	11.60	10.28	2.64	0.77	1.88	0.00	0.00
SPRINKLER FITTER	All	BLD		51.73	55.73	2.0	2.0	2.0	2.0	11.95	16.35	0.00	1.25	0.00	0.00	0.00
TERRAZZO FINISHER	All	BLD		28.92		1.5	1.5	2.0	2.0	10.15	7.69	1.00	0.86		0.00	0.00
TERRAZZO MASON	All	BLD		34.67		1.5	1.5	2.0	2.0	10.15	9.36	1.00	0.95		0.00	0.00
TRUCK DRIVER	All	ALL	1	45.35	49.71	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00
TRUCK DRIVER	All	ALL	2	45.93	49.71	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00
TRUCK DRIVER	All	ALL	3	46.25	49.71	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00
TRUCK DRIVER	All	ALL	4	46.60	49.71	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00
TRUCK DRIVER	All	ALL	5	47.71	49.71	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00
TRUCK DRIVER	All	O&C	1	36.28	39.77	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00
TRUCK DRIVER	All	O&C	2	36.74	39.77	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00

Madison County Prevailing Wage Rates posted on 3/2/2026

TRUCK DRIVER	All	O&C	3	37.00	39.77	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00
TRUCK DRIVER	All	O&C	4	37.28	39.77	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00
TRUCK DRIVER	All	O&C	5	38.17	39.77	1.5	1.5	2.0	2.0	17.11	8.36	0.00	0.25	0.00	0.00	0.00

Legend **Rg**
Region
Type Trade Type - All,Highway,Building,Floating,Oil & Chip,Rivers
C Class
Base Base Wage Rate
OT M-F Unless otherwise noted, OT pay is required for any hour greater than 8 worked each day, Mon through Fri. The number listed is the multiple of the base wage.
OT Sa Overtime pay required for every hour worked on Saturdays **OT**
Su Overtime pay required for every hour worked on Sundays **OT Hol**
Overtime pay required for every hour worked on Holidays **H/W**
Health/Welfare benefit
Vac Vacation
Trng Training
Other Ins Employer hourly cost for any other type(s) of insurance provided for benefit of worker.

Explanations MADISON COUNTY

ELECTRICIANS AND ELECTRIC SYSTEMS TECHNICIAN (NORTHWEST) - Townships of Godfrey, Foster and Wood River, and the western one mile of Moro, Ft. Russell and Edwardsville, south to the north side of Hwy. 66 and west to the Mississippi River. This includes SIU-Edwardsville Dental Facility and Alton Mental Health Hospital.

ELECTRICIANS AND ELECTRIC SYSTEMS TECHNICIAN (SOUTHEAST) - Remainder of county not covered by ELECTRICIANS AND ELECTRIC SYSTEMS TECHNICIAN (NW) including SIU-Edwardsville Main Campus. LABORERS

and ASBESTOS ABATEMENT - GEN

NORTHWEST - All that part of Madison County lying westerly of the following described Line 1:

Line 1: Commencing at the Northwest Corner of Madison County, said corner is approximately 0.1 miles west of Airport Road and 0.8 miles north of Jones Road; thence easterly along the North Line of Madison County 15.2 miles to the intersection of the North Line of Madison County and an abandoned railroad grade and the Point of Beginning of the line to be described, said Point of Beginning is approximately 0.2 miles west of Zimmerman Road; thence southwesterly 2.0 miles to a point on Seiler Road, said point located 0.2 miles East along Seiler Road from the intersection of Seiler Road and Bertels Road: thence southwesterly 2.1 miles to the intersection of E Golike Lane and Bethalto Road; thence southwesterly 1.2 miles to the intersection of Cody Lane and Kaleb Court; thence southwesterly 3.2 miles to the intersection of College Avenue (also known as Illinois State Highway 111/140) and Powder Mill Road; thence southwesterly 2.2 miles to the intersection of East Broadway and Illinois State Highway 3: thence

southwesterly along the west bank of the Wood River 1.8 miles to the South Line of Madison County and there terminating, said South Line of the County being the Mississippi River.

NORTH - All that part of Madison County lying easterly of Line 1 described above and westerly of Line 2 as described below:

Line 2: Commencing at the Northwest Corner of Madison County, said corner is approximately 0.1 miles west of Airport Road and 0.8 miles north of Jones Road; thence easterly along the North Line of Madison County 16.6 miles to a point on the North Line of Madison County and the Point of Beginning of the line to be described, said Point of Beginning is approximately 0.3 miles west of Illinois State Highway 159; thence southeasterly 2.7 miles to the intersection of Renken Road and St. James Drive; thence southwesterly 2.5 miles to the intersection of Midway Drive and Lake Street; thence southwesterly 5.3 miles to the intersection of Bangert Drive and Rock Hill Road; thence southwesterly 4.4 miles to the intersection of Illinois State Highway 255 and the South bank of the Cahokia Diversion (drainage) Channel; thence westerly along the South bank of the Cahokia Diversion (drainage) Channel 4.0 miles to the West Line of Madison County and there terminating, said West Line of the County being the Mississippi River.

NORTHEAST - All of Madison County except those parts lying westerly of Line 2 described above and southerly of Line 3 as described below:

Line 3: Commencing at the Southeast Corner of Madison County, said corner is approximately the intersection of Lee Road and Schumacher Road; thence westerly along the South Line of Madison County which is also Lee Road 2.8 miles to a tee intersection of Lee Road and St. Clair County Road 330 E; thence continuing west along the South Line of Madison County 3.3 miles to the Point of Beginning of the line to be described, said Point of Beginning lies 0.5 miles south of Rose Road and 1.0 miles West of Illinois State Highway 160; thence northwesterly 6.1 miles to a point on Hickory Flat Road (also known as County Road 600 N), said point located 0.2 miles west along Hickory Flat Road from the intersection of Hickory Flat Road and Deer Creek Trail; thence westerly along Hickory Flat Road 2.5 miles to an intersection with Marine Road; thence continuing westerly 1.7 miles to the intersection of 4 Corners Lane and Triad Road; thence northwesterly 4.5 miles to the intersection of Goshen Road and Illinois State Highway 143; thence southwesterly 3.2 miles to the intersection of Mont Road and Ridge View Road, hereinafter referred to as POINT A; thence westerly 4.7 miles to the intersection of Supporting Services Drive and University Drive; thence westerly 2.0 miles to the intersection of Sand Road and Wanda Road; thence westerly along Wanda Road 0.4 miles to a corner of Wanda Road; thence southeryly 4.2 miles to the intersection of Illinois State Highway 162 and Old Edwardsville Road; thence southerly
1.3 miles to the intersection of Douglas Lane and Kelly Drive; thence southwesterly 0.8 miles to the intersection of Horseshoe Lake Road and Hanfelder Road; thence southwesterly 3.1 miles to a point on the South Line of Madison County and there terminating, said point of termination located 0.5 miles West along Collinsville Road from the intersection of Collinsville Road and Sand Prairie Road.

SOUTHEAST - All that part of Madison County lying southerly of Line 3 above and easterly of Line 4 as described below:

Line 4: Beginning at the aforementioned POINT A: thence southwesterly 1.4 miles to the intersection of Old Troy Road and Glen Crossing Road; thence south along Old Troy Road 0.8 miles to an intersection with Illinois State Highway 162; thence continuing south 1.6 miles to Troy Road; thence westerly along Troy Road 0.1 mile to the intersection of Troy Road and North Wilson Heights Road; thence southeasterly 3.6 miles to the intersection of Lebanon Road and South Liberty Road; thence southwesterly
1.2 miles to the intersection of the South Line of Madison County and Heck Road and there terminating, said point of termination

located approximately 0.1 mile north of the intersection of Witte Road and Heck Road.

SOUTH - All that part of Madison County lying southery of Line 3 above and westerly of Line 4 as described above.

PLUMBERS AND PIPEFITTERS (SOUTH) - That part of the county South of a line between Mitchell and Highland including the town of Glen Carbon.

The following list is considered as those days for which holiday rates of wages for work performed apply: New Years Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Christmas Day and Veterans Day in some classifications/counties. Generally, any of these holidays which fall on a Sunday is celebrated on the following Monday. This then makes work performed on that Monday payable at the appropriate overtime rate for holiday pay. Common practice in a given local may alter certain days of celebration. If in doubt, please check with IDOL.

Oil and chip resealing (O&C) means the application of road oils and liquid asphalt to coat an existing road surface, followed by application of aggregate chips or gravel to coated surface, and subsequent rolling of material to seal the surface.
EXPLANATION OF CLASSES

ASBESTOS - GENERAL - removal of asbestos material/mold and hazardous materials from any place in a building, including mechanical systems where those mechanical systems are to be removed. This includes the removal of asbestos materials/mold and hazardous materials from ductwork or pipes in a building when the building is to be demolished at the time or at some close future date.

ASBESTOS - MECHANICAL - removal of asbestos material from mechanical systems, such as pipes, ducts, and boilers, where the mechanical systems are to remain.
CERAMIC TILE FINISHER AND MARBLE FINISHER

The handling, at the building site, of all sand, cement, tile, marble or stone and all other materials that may be used and installed by [a] tile layer or marble mason. In addition, the grouting, cleaning, sealing, and mixing on the job site, and all other work as required in assisting the setter. The term "Ceramic" is used for naming the classification only and is in no way a limitation of the product handled. Ceramic takes into consideration most hard tiles.
ELECTRONIC SYSTEMS TECHNICIAN

Installation, service and maintenance of low-voltage systems which utilizes the transmission and/or transference of voice, sound, vision, or digital for commercial, education, security and entertainment purposes for the following: TV monitoring and surveillance, background/foreground music, intercom and telephone interconnect, field programming, inventory control systems, microwave transmission, multi-media, multiplex, radio page, school, intercom and sound burglar alarms and low voltage master clock systems.

Excluded from this classification are energy management systems, life safety systems, supervisory controls and data acquisition systems not intrinsic with the above listed systems, fire alarm systems, nurse call systems and raceways exceeding fifteen feet in

length.
OPERATING ENGINEER - BUILDING GROUP I
Cranes, Draglines, Shovels, Skimmer Scoops, Clamshells or Derrick Boats, Pile Drivers, Crane-Type Backhoes, Asphalt Plant Operators, Concrete Plant Operators, Dredges, Asphalt Spreading Machines, Screws on Asphalt Spreading Machines, All Locomotives, Cable Ways or Tower Machines, Hoists, Hydraulic Backhoes, Ditching Machines, or Backfiller, Cherrypickers, overhead Cranes, Roller, Steam or Gas, Concrete Pavers, Excavator Concrete Breakers, Concrete Pumps, Bulk Cement Plants, Cement Pumps, Derrick-Type Drills, Boat Operators, Motor Graders or Pushcats, Scoops or Tournapulls, Bulldozers, Endloaders or Fork Lifts, Power Blade or Elevating Graders, Winch Cats, Boom or Winch Trucks or Boom Tractors, Pipe Wrapping or Painting Machines, Asphalt Plant Engineer, Journeyman Lubricating Engineer, Drills (other than derrick type), Mud Jacks, or Well Drilling Machines, Boring Machines or Track Jacks, Mixers, Conveyors (two), Air Compressors (two) Water Pumps, regardless of size (two), Welding Machines (two), Siphons or Jets (two), Winch Head or Apparatuses (two), Light Plants (two), Waterblasters (two), all Tractors, regardless of size (straight tractor only), Fireman on Stationary Boilers, Automatic Elevators, Form Grading Machines, Finishing Machines, Power Sub-Grader or Ribbon Machines, Longitudinal Floats, Distributor Operators on Trucks, Winch Heads or Apparatuses (one), Mobil Track air and heaters (two to five), Heavy Equipment Greaser, Relief Operator, Assistant Master Mechanic and Heavy Duty Mechanic, Autonomous and semi-autonomous equipment, concrete saws of all types and sizes with their attachments, gob-hoppers, excavators all sizes, the repair, greasing, and fueling of all diesel hammers, the operation, set-up and cleaning of bidwells, concrete placement booms, the alterations, repair of all barges, water blasters of all sizes and their clutches, mobile lifts, hydraulic jacks where used for hoisting, diesel or gas powered flashing signs used for traffic control, micro pavers, log skiders, iceolators used on and off of pipeline, condor cranes, drill rigs of all sizes, bow boats, survey boats, ross carriers, bob-cats and all their attachments, skid steer loaders and all their attachments, creter crane, direct drive electric motors the bolting and unbolting the adjusting and shimming, (dewatering jobs, whirley crane, conveyor belts) etc., batch plants (all sizes), roto mills, conveyors systems of any size and any configuration, hydroseeders and straw-blowers all sizes, operation, repair, service of all vibratory hammers, all power pacs and their controls regardless of location, curtains or brush burning machines, stump cutter machines, grout machines regardless of size, Nail Launchers when mounted on a machine or self-propelled, con-cover machines, Goldhofer and similar S.P.M.T. (self-propelled modular transporters) heavy transport units and all Operators (except those listed below).
GROUP II
Assistant Operators
GROUP III
Air Compressors (one), Water Pumps, regardless of size (one), Water-blasters (one), Welding Machine (one), Mixers (one bag), Conveyor (one), Siphon or Jet (one), Light Plant (one), Heater (one), Immobile Track Air (one), and Self-Propelled Walk Behind Rollers.
GROUP IV
CCO-17 ton and below

Madison County Prevailing Wage Rates posted on 3/2/2026

GROUP V
CCO-17.5 to 35 Ton and Boom to 50′
GROUP VI
CCO-35.5 to 75 Ton and Boom to 100′
GROUP VII
CCO-75.5 to 125 Ton and Boom to 125′
GROUP VIII
CCO- 125.5 to 200 Ton and Boom to 100′
GROUP IX
CCO-200.5 to 300 Ton and Boom to 100′
GROUP X
CCO-300.5 to 450 Ton and Boom to 150′
GROUP XI
Master Mechanic
GROUP XII
Operator Foreman, Licensed Boat Pilot
GROUP XIII
Track type hydraulic hoes & crawler gradealls prep time.
GROUP XIV
Fireman on Whirlies and Heavy Equipment Oilers, Truck Cranes, Dredges, Monigans, Large Cranes - (Over 65-ton rated capacity) Concrete Plant Oiler, Blacktop Plant oiler and Creter Crane Oiler (when required), barge tenders, oilers on drill rigs used for caisson or for pile driving and Oiler.

OPERATING ENGINEERS – Highway GROUP I

Cranes, Draglines, Shovels, Skimmer Scoops, Clamshells or Derrick Boats, Pile Drivers, Crane-Type Backhoes, Asphalt Plant Operators, Concrete Plant Operators, Dredges, Asphalt Spreading Machines, Screws on Asphalt Spreading Machines, All Locomotives, Cable Ways or Tower Machines, Hoists, Hydraulic Backhoes, Ditching Machines, or Backfiller, Cherrypickers, overhead Cranes, Roller, Steam or Gas, Concrete Pavers, Excavator Concrete Breakers, Concrete Pumps, Bulk Cement Plants, Cement Pumps, Derrick¬Type Drills, Boat Operators, Motor Graders or Pushcats, Scoops or Tournapulls, Bulldozers, Endloaders or Fork Lifts, Power Blade or Elevating Graders, Winch Cats, Boom or Winch Trucks or Boom Tractors, Pipe Wrapping or Painting

Madison County Prevailing Wage Rates posted on 3/2/2026

Machines, Asphalt Plant Engineer, Journeyman Lubricating Engineer, Drills (other than derrick type), Mud Jacks, or Well Drilling Machines, Boring Machines or Track Jacks, Mixers, Conveyors (two), Air Compressors (two) Water Pumps, regardless of size (two), Welding Machines (two), Siphons or Jets (two), Winch Head or Apparatuses (two), Light Plants (two), Waterblasters (two), all Tractors, regardless of size (straight tractor only), Fireman on Stationary Boilers, Automatic Elevators, Form Grading Machines, Finishing Machines, Power Sub-Grader or Ribbon Machines, Longitudinal Floats, Distributor Operators on Trucks, Winch Heads or Apparatuses (one), Mobil Track air and heaters (two to five), Heavy Equipment Greaser, Relief Operator, Assistant Master Mechanic and Heavy Duty Mechanic, concrete saws of all types and sizes with their attachments, gob¬hoppers, excavators all sizes, the repair, greasing, and fueling of all diesel hammers, the operation, set-up and cleaning of bidwells, concrete placement booms, the alterations, repair of all barges, water blasters of all sizes and their clutches, mobile lifts, hydraulic jacks where used for hoisting, diesel or gas powered flashing sings used for traffic control, micro pavers, log skiders, iceolators used on and off of pipeline, condor cranes, drill rigs of all sizes, bow boats, survey boats, ross carriers, bob-cats and all their attachments, skid steer loaders and all their attachments, creter crane, direct drive electric motors the bolting and unbolting the adjusting and shimming, (dewatering jobs, whirley crane, conveyor belts) etc., batch plants (all sizes), roto mills, conveyors systems of any size and any configuration, hydroseeders and straw-blowers all sizes, operation, repair, service of all vibratory hammers, all power pacs and their controls regardless of location, curtains or brush burning machines, stump cutter machines, grout machines regardless of size, Nail launchers when mounted on a machine or self-propelled, con-cover machines, Goldhofer and similar S.P.M.T. (self-propelled modular transporters) heavy transport units and all Operators (except those listed below).
GROUP II
Assistant Operators
GROUP III
Air Compressors (one), Water Pumps, regardless of size (one), Water-blasters (one), Welding Machine (one), Mixers (one bag), Conveyor (one), Siphon or Jet (one), Light Plant (one), Heater (one), Immobile Track Air (one), and Self-Propelled Walk Behind Rollers.
GROUP IV
CCO-17 ton and below

GROUP V
CCO-17.5 to 35 Ton and Boom to 50′
GROUP VI
CCO- 35.5 to 75 Ton and Boom to 100′
GROUP VII
CCO- 75.5 to 125 Ton and Boom to 75′
GROUP VIII
CCO- 125.5 to 200 Ton and Boom to 100′
GROUP IX
CCO- 200.5 to 300 Ton and Boom to 100′

Madison County Prevailing Wage Rates posted on 3/2/2026

GROUP X
CCO- 300.5 to 450 Ton and Boom to 150'
GROUP XI
Master Mechanic, Working Foreman/Mechanic.
GROUP XII
Operator Foreman, licensed boat pilot.
GROUP XIII
Fireman on Whirlies and Heavy Equipment Oilers, Truck Cranes, Dredges, Monigans, Large Cranes - (Over 65-ton rated capacity) Concrete Plant Oiler, Blacktop Plant Oiler and Creter Crane Oiler (when required), barge tenders, oilers on drill rigs used for caisson or for pile driving, and Oiler.

TRUCK DRIVER - BUILDING, HEAVY AND HIGHWAY CONSTRUCTION Class 1. Drivers on 2 axle trucks hauling less than 9 ton. Air compressor and welding machines and brooms, including those pulled by separate units, truck driver helpers, warehouse employees, mechanic helpers, greasers and tiremen, pickup trucks when hauling materials, tools, or workers to and from and on-the-job site, and fork lifts up to 6,000 lb. capacity.

Class 2. Two or three axle trucks hauling more than 9 ton but hauling less than 16 ton. A-frame winch trucks, hydrolift trucks, vactor trucks or similar equipment when used for transportation purposes. Fork lifts over 6,000 lb. capacity, winch trucks, four axle combination units, and ticket writers.

Class 3. Two, three or four axle trucks hauling 16 ton or more. Drivers on water pulls, articulated dump trucks, mechanics and working forepersons, and dispatchers. Five axle or more combination units.

Class 4. Low Boy and Oil Distributors.

Class 5. Drivers who require special protective clothing while employed on hazardous waste work. TRUCK

DRIVER - OIL AND CHIP RESEALING ONLY.

This shall encompass laborers, workers and mechanics who drive contractor or subcontractor owned, leased, or hired pickup, dump, service, or oil distributor trucks. The work includes transporting materials and equipment (including but not limited to, oils, aggregate supplies, parts, machinery and tools) to or from the job site; distributing oil or liquid asphalt and aggregate; stock piling material when in connection with the actual oil and chip contract. The Truck Driver (Oil & Chip Resealing) wage classification does not include supplier delivered materials.
TERRAZZO FINISHER

The handling of all materials used for Mosaic and Terrazzo work including preparing, mixing by hand, by mixing machine or transporting of pre-mixed materials and distributing with shovel, rake, hoe, or pail, all kinds of concrete foundations necessary for

Mosaic and Terrazzo work, all cement terrazzo, magnesite terrazzo, Do-O-Tex terrazzo, epoxy matrix ter-razzo, exposed aggregate, rustic or rough washed for exterior or interior of buildings placed either by machine or by hand, and any other kind of mixture of plastics composed of chips or granules when mixed with cement, rubber, neoprene, vinyl, magnesium chloride or any other resinous or chemical substances used for seamless flooring systems, and all other building materials, all similar materials and all precast terrazzo work on jobs, all scratch coat used for Mosaic and Terrazzo work and sub-bed, tar paper and wire mesh
(2x2 etc.) or lath. The rubbing, grinding, cleaning and finishing of same either by hand or by machine or by terrazzo resurfacing equipment on new or existing floors. When necessary finishers shall be allowed to assist the mechanics to spread sand bed, lay tarpaper and wire mesh (2x2 etc.) or lath. The finishing of cement floors where additional aggregate of stone is added by spreading or sprinkling on top of the finished base, and troweled or rolled into the finish and then the surface is ground by grinding machines.

Other Classifications of Work:

For definitions of classifications not otherwise set out, the Department generally has on file such definitions which are available. If a task to be performed is not subject to one of the classifications of pay set out, the Department will upon being contacted state which neighboring county has such a classification and provide such rate, such rate being deemed to exist by reference in this
document. If no neighboring county rate applies to the task, the Department shall undertake a special determination, such special determination being then deemed to have existed under this determination. If a project requires these, or any
classification not listed, please contact IDOL at 217-782-1710 for

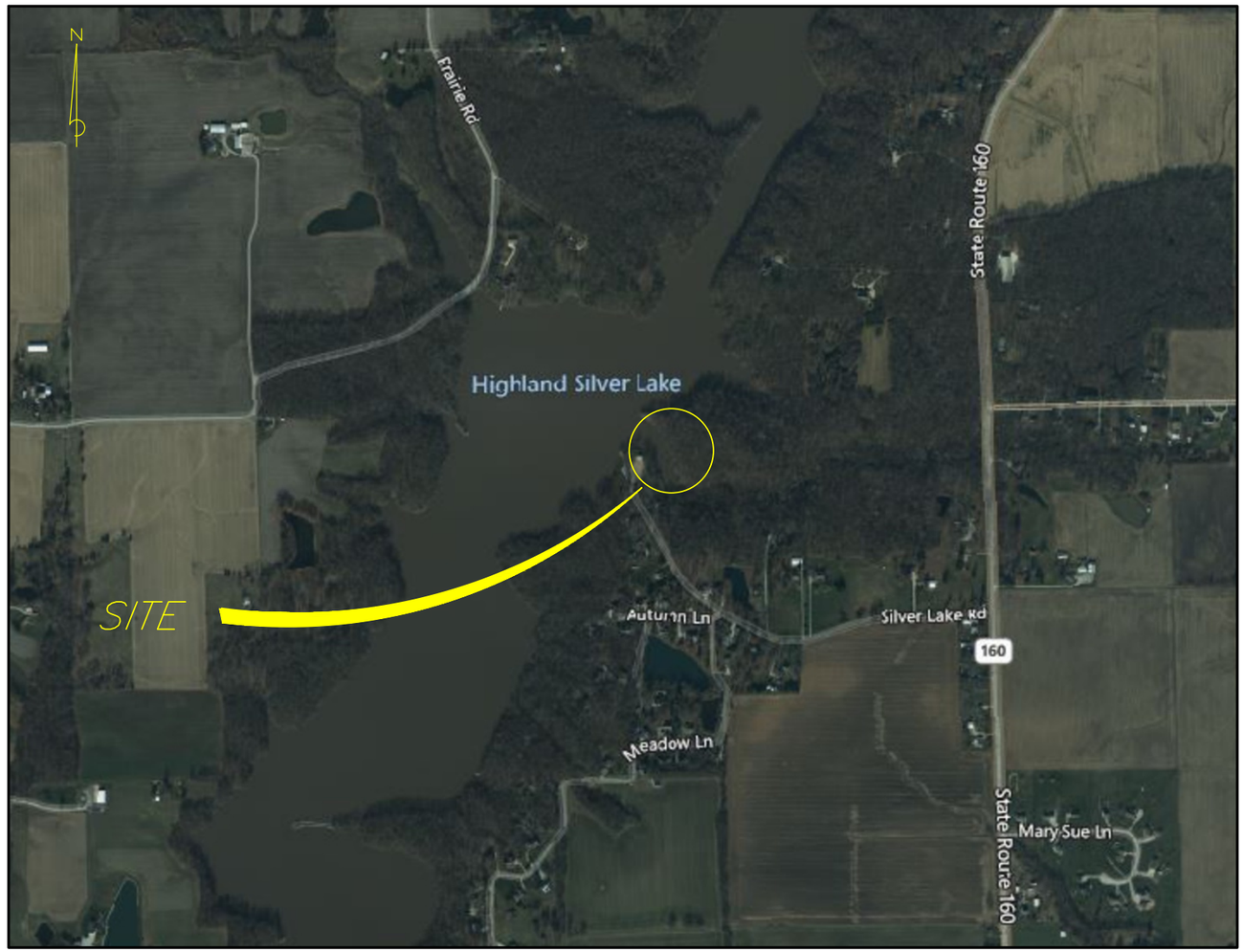
wage rates or clarifications. LANDSCAPING

Landscaping work falls under the existing classifications for laborer, operating engineer and truck driver. The work performed by landscape plantsman and landscape laborer is covered by the existing classification of laborer. The work performed by landscape operators (regardless of equipment used or its size) is covered by the classifications of operating engineer. The work performed by landscape truck drivers (regardless of size of truck driven) is covered by the classifications of truck driver.

CONSTRUCTION PLANS FOR
THE CITY OF HIGHLAND
HIGHLAND SILVER LAKE STRUCTURE NO 2
HIGHLANDS SILVER LAKE 319 PROJECT
NE 1/4 SEC. 8, T4N, R5W
MADISON COUNTY, ILLINOIS

INDEX TO SHEETS

COVER SHEET
C101 PLAN VIEW
C102 PLAN VIEW STRUCTURE
C201 DEWATER PIPE PROFILE
C301 CROSS SECTION ALONG CHUTE CREST
C302 CROSS SECTIONS 0+17 & 0+43
C303 CROSS SECTIONS 0+68 & 1+33
C304 CROSS SECTIONS 1+50 & 1+83
C501 INLINE WATER CONTROL STRUCTURE COMPONENTS
C502 RUBBER MEMBRANE ANTISEEP COLLAR
C503 EROSION CONTROL BLANKET DETAILS



1000 0 1000 2000 3000

Scale in Feet

CALL JULIE BEFORE YOU DIG 811 ILLINOIS SAFETY PARTNER

HEARTLANDS CONSERVANCY
Investing In The Nature Of Southwestern Illinois

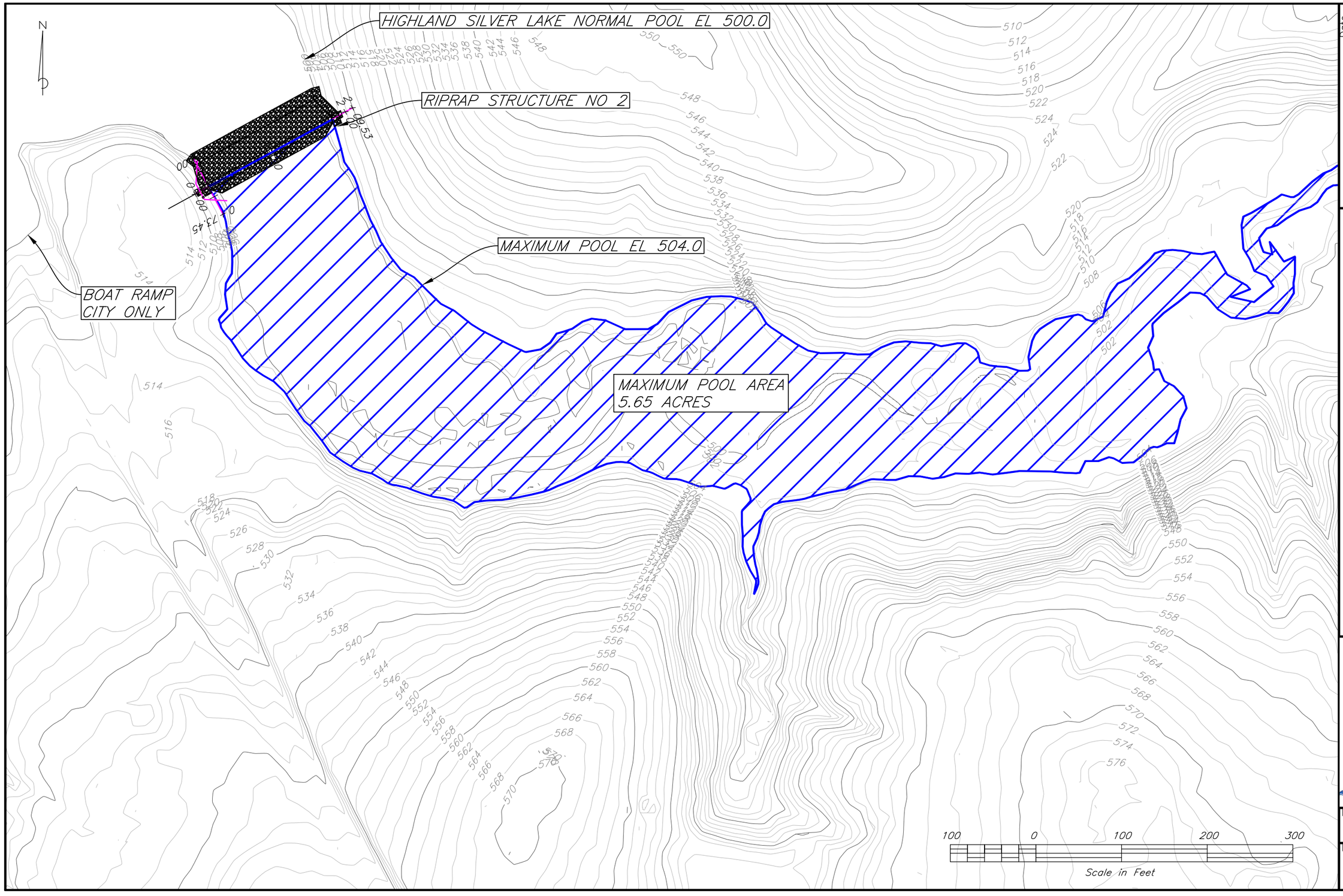
Date
Designed ME Andreas 03/15/2026
Drawn ME Andreas 03/15/2026
Checked Michael Andreas
Approved Andreas Consulting Services

COVER SHEET
HIGHLAND SILVER LAKE STRUCTURE No 2
Madison County, IL
Highland Silver Lake 319 W/S Project

Andreas Consulting Services
21 Belmont Pl
Maryville, IL 62062
618-792-0748

File No.
STR2 COVER SHEET.dwg

Drawing No.
COVER



		date
Designed	ME Andreas	07/22/2025
Drawn	ME Andreas	03/15/2026
Checked	P. Netemeyer	3/26
Approved		

PLAN VIEW IN-LAKE STR 2
HIGHLAND SILVER LAKE

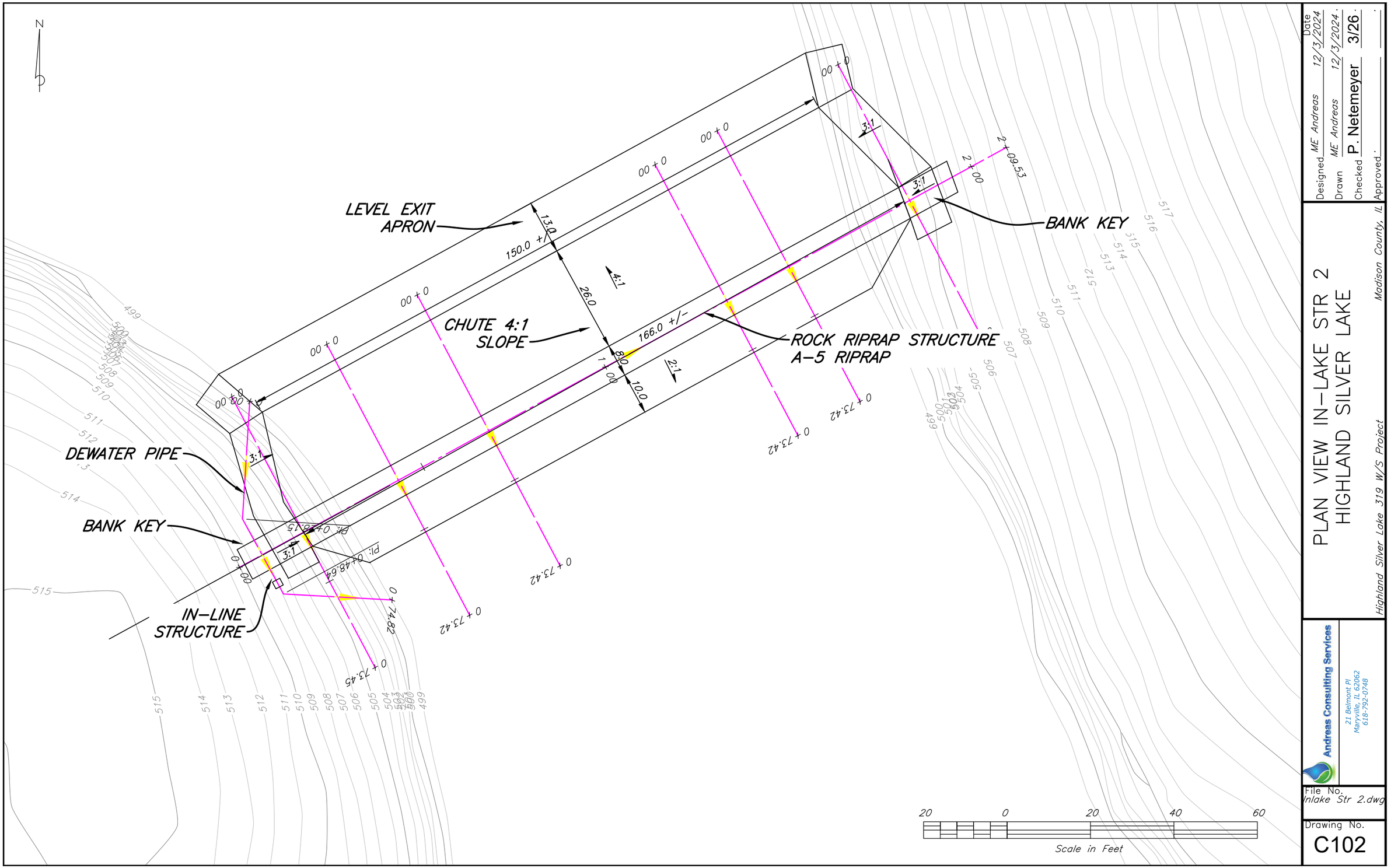
Highland Silver Lake 319 W/S Project

Madison County, IL

Andreas Consulting Services
21 Belmont Pl
Maryville, IL 62062
618-792-0748

File No.
Inlake Str 2 plan map.dwg

Drawing No.
C101



Date
Designed ME Andreas 12/3/2024
Drawn ME Andreas 12/3/2024
Checked P. Netemeyer 3/26
Approved

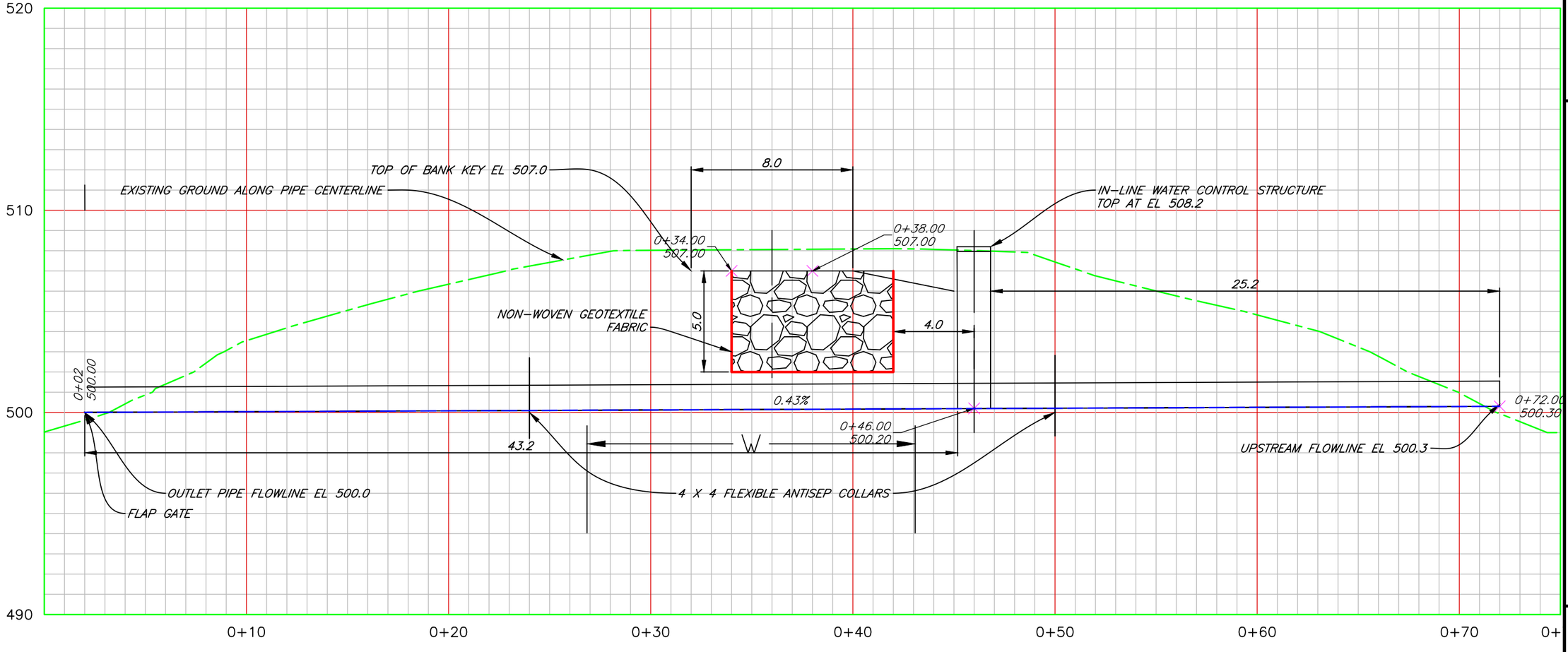
PLAN VIEW IN-LAKE STR 2
HIGHLAND SILVER LAKE

Highland Silver Lake 319 W/S Project
Madison County, IL

Andreas Consulting Services
21 Belmont Pl
Maryville, IL 62062
618-792-0748

File No.
Inlake Str 2.dwg

Drawing No.
C102



Alignment – Dewater Pipe PROFILE

5.0 0 5.0 10.0 15.0

Scale in Feet

Date
Designed ME Andreas 01/14/2026
Drawn ME Andreas 02/24/2026
Checked P. Netemeyer 3/26
Approved

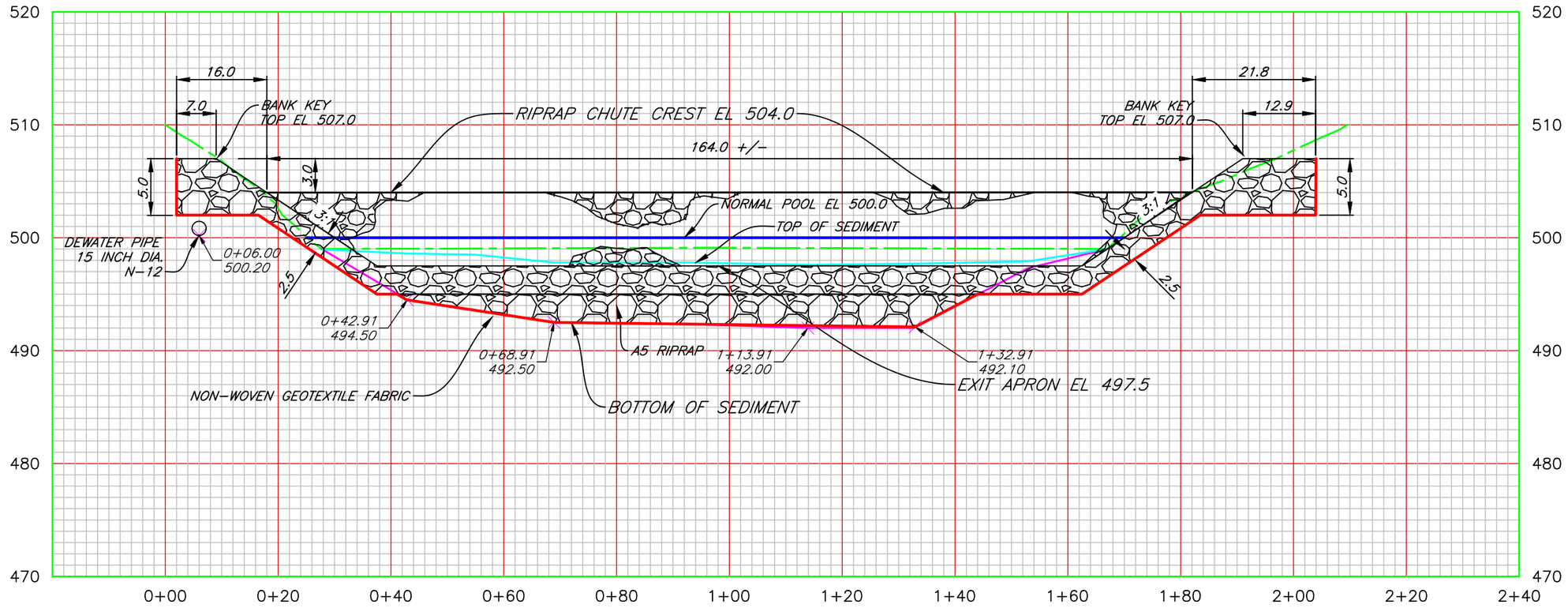
DEWATER PIPE & IN-LINE WATER CONTROL STRUCTURE PROFILE

Highland Silver Lake 319 W/S Project
Madison County, IL

Andreas Consulting Services
21 Belmont Pl
Maryville, IL 62062
618-792-0748

File No.
Inlake Str 2.dwg

Drawing No.
C201



CENTERLINE ROCK STRUCTURE WEIR CREST

20 0 20 40 60

Scale in Feet

PROFILE ALONG ROCK STRUCTURE
CENTERLIINE
IN-LAKE STR 2

Highland Silver Lake 319 W/S Project

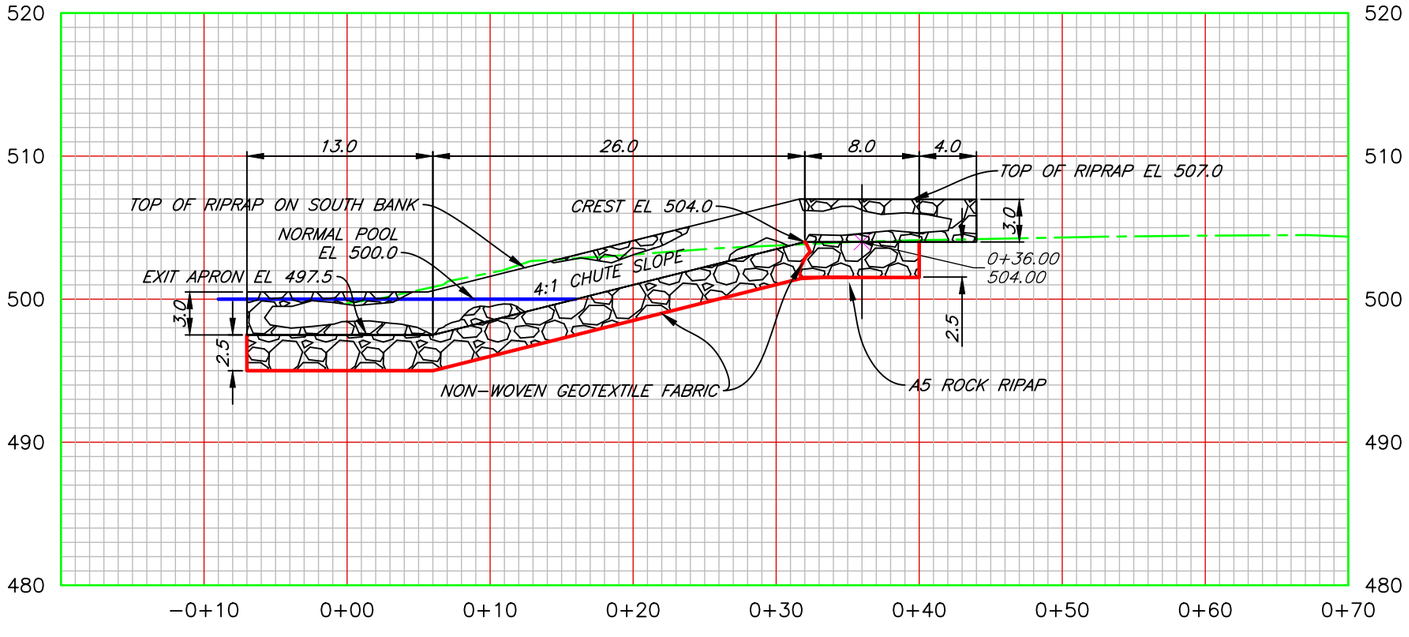
Madison County, IL

Date
Designed ME Andreas 01/14/2026
Drawn ME Andreas 02/24/2026
Checked P. Netemeyer 3/26
Approved

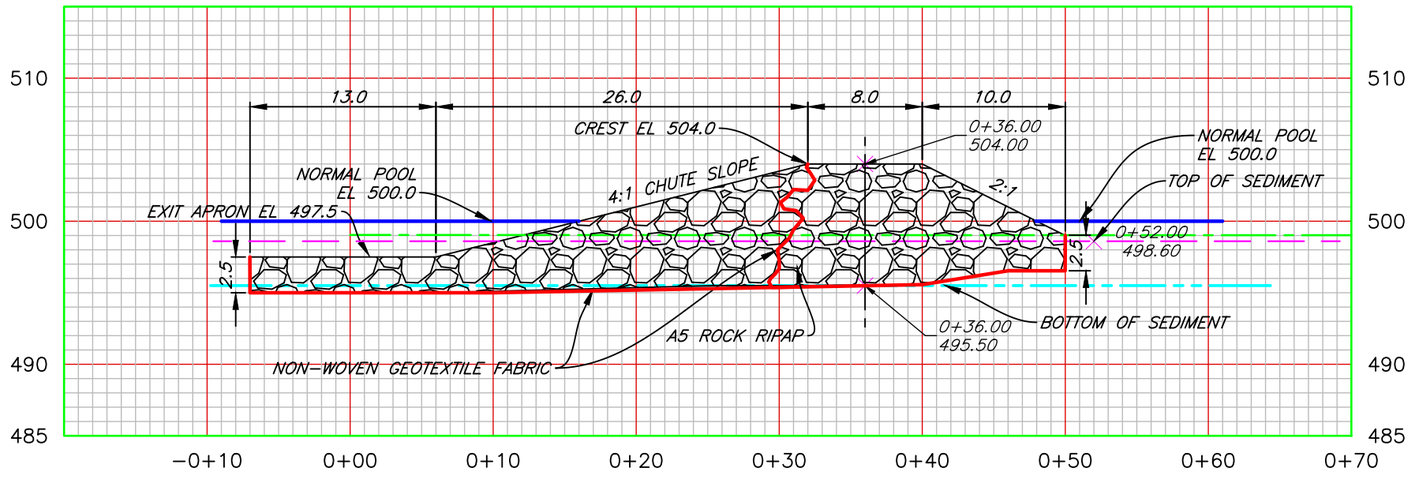
Andreas Consulting Services
21 Belmont Pl
Maryville, IL 62062
618-792-0748

File No.
Inlake Str 2.dwg

Drawing No.
C301



Alignment – CS Sta 0+17 PROFILE



Alignment – CS Sta 0+43 PROFILE

10 0 10 20 30

Scale in Feet

Date

Designed ME Andreas 01/14/2026

Drawn ME Andreas 01/14/2026

Checked P. Netemeyer 3/26

Approved

CS Sta 0+17 & 0+43
IN-LAKE STR2

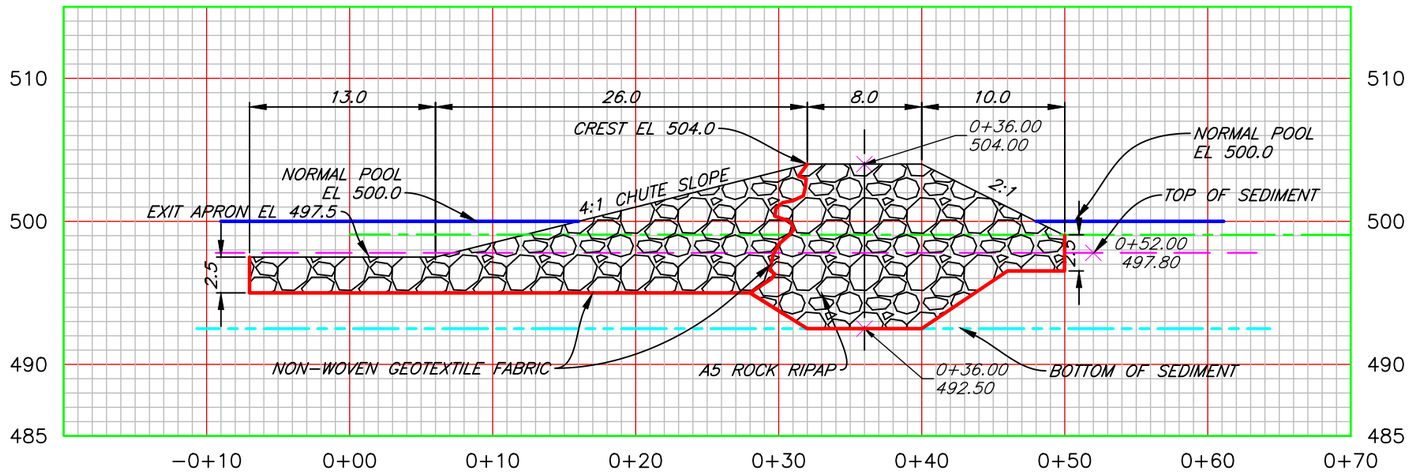
Madison County, IL

Highland Silver Lake 319 W/S Project

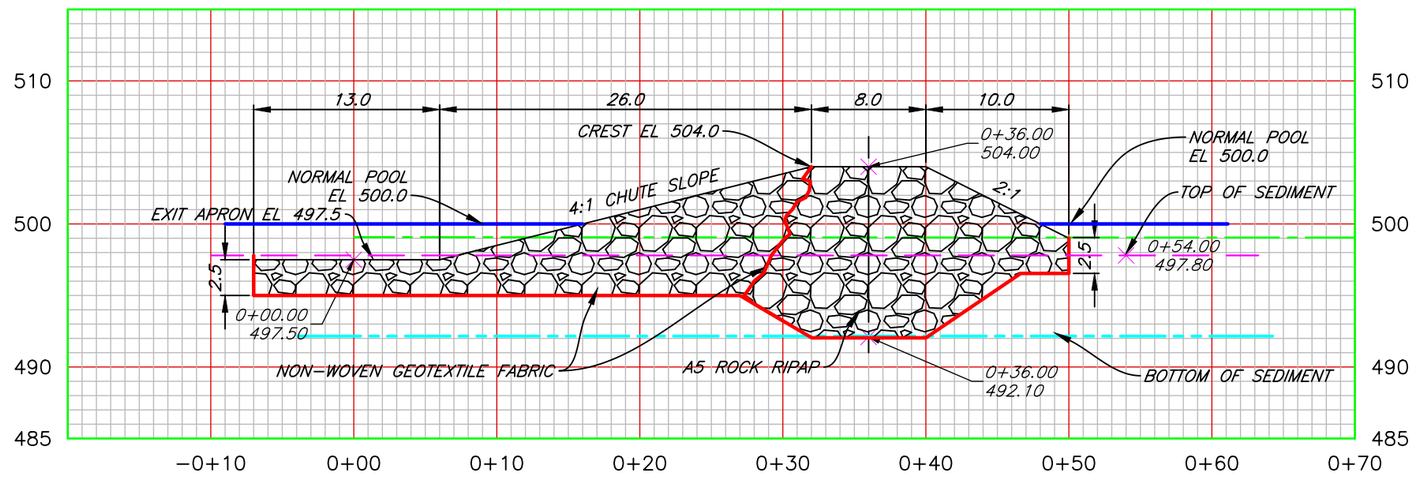
Andreas Consulting Services
21 Belmont Pl
Maryville, IL 62062
618-792-0748

File No.
Inlake Str 2.dwg

Drawing No.
C302



Alignment – CS Sta 0+68 PROFILE



Alignment – CS Sta 1+33 PROFILE

10 0 10 20 30

Scale in Feet

Date
Designed ME Andreas 01/14/2026
Drawn ME Andreas 01/14/2026
Checked P. Netemeyer 3/26
Approved

CS Sta 0+68 & 1+33
IN-LAKE STR2

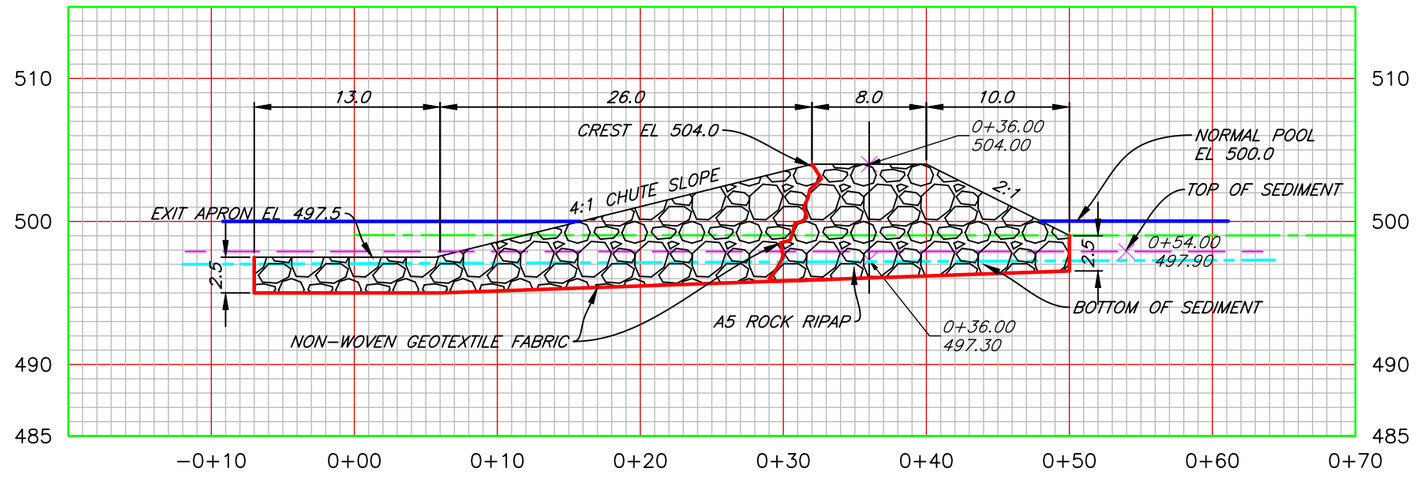
Highland Silver Lake 319 W/S Project

Madison County, IL

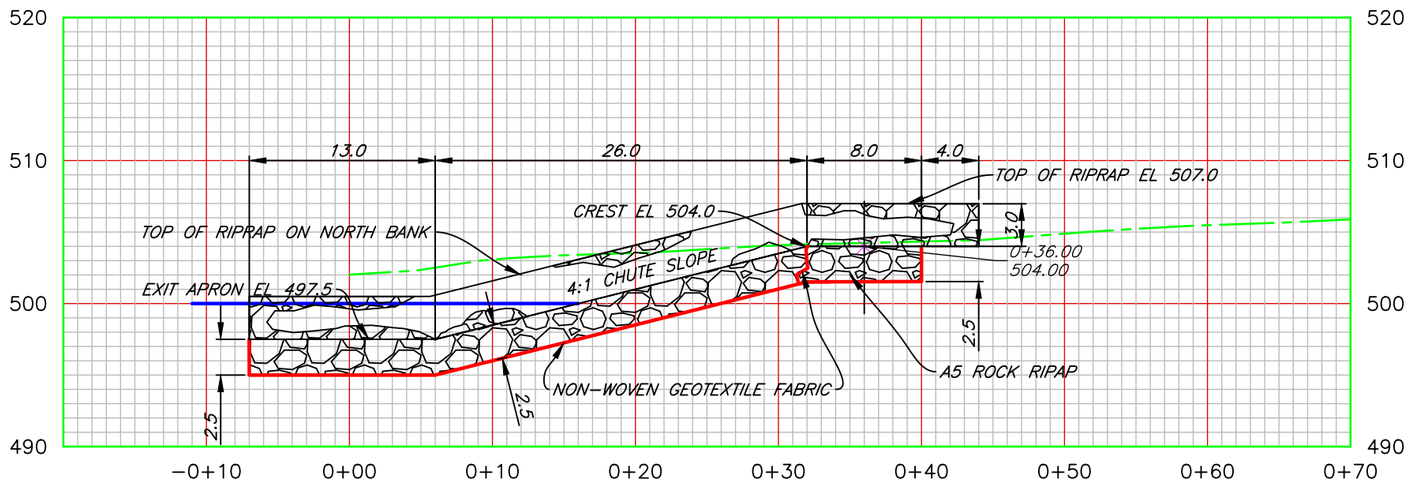
Andreas Consulting Services
21 Belmont Pl
Maryville, IL 62062
618-792-0748

File No.
Inlake Str 2.dwg

Drawing No.
C303



Alignment – CS Sta 1+50 PROFILE



Alignment – CS Sta 1+83 PROFILE

10 0 10 20 30

Scale in Feet

Date
Designed ME Andreas 01/14/2026
Drawn ME Andreas 01/14/2026
Checked P. Netemeyer 3/26
Approved

CS Sta 1+50 & 1+83
IN-LAKE STR2

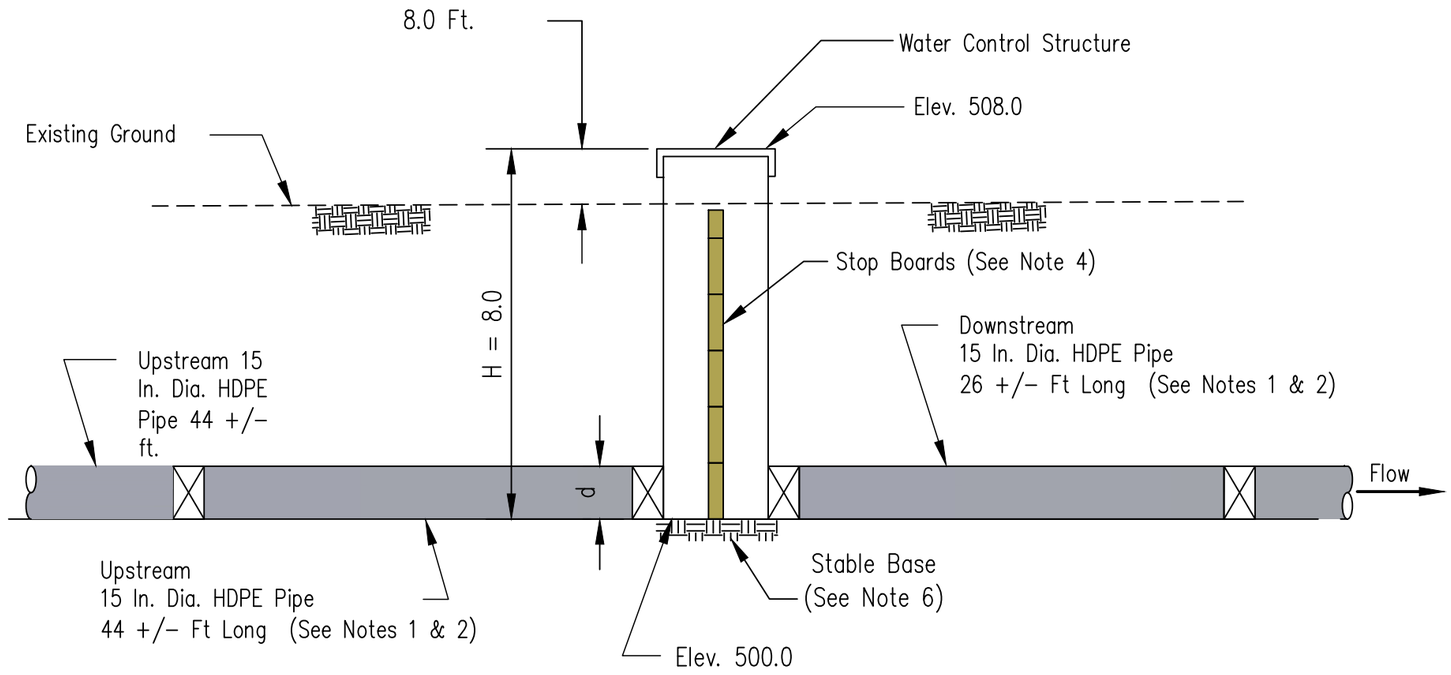
Madison County, IL

Highland Silver Lake 319 W/S Project

Andreas Consulting Services
21 Belmont Pl
Maryville, IL 62062
618-792-0748

File No.
Inlake Str 2.dwg

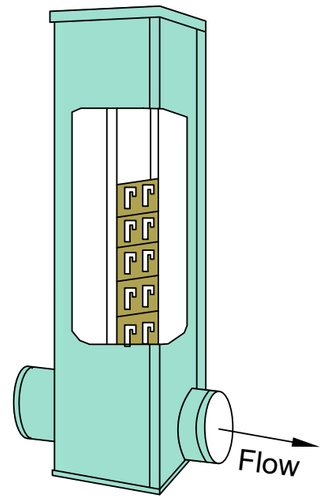
Drawing No.
C304



TYPICAL SECTION

NOTES:
1. Install 15 inch diameter HDPE pipe or equivalent.
2. PVC pipe must conform to ASTM Standard D2241 or D1785, with material 1120 or 1220. Dual wall CPT must conform to ASTM Standard F2306 or F2648. CMP must conform to ASTM Standard A760 or B745.
3. Couplings between the water control section and the non-perforated tile must be water tight.
4. Stop boards must provide water tight seals under a minimum of 1 foot pressure head.
5. Mark location of structure using post or manufactured marker flag for safety in the field.
6. Place structure and pipe coupler on a stable base. A stable base may be compacted earth, compacted fill sand, or a concrete pad. Extend the stable base no less than 1 foot around structure.
7. Excavated material placed around structure and pipes must be hand compacted in 4" lifts.

Water Control Structure Materials Schedule			
No.	Inside Dimensions	H (Feet)	d (Inches)
Outlet Pipe	20"W x 24"D	8.0	15



IN-LINE CONTROL STRUCTURE

ADAPTED BY ANDREAS CONSULTING SERVICES, 21 BELMONT PL, MARYVILLE, IL 62062
andreasconsulting@sbcglobal.net

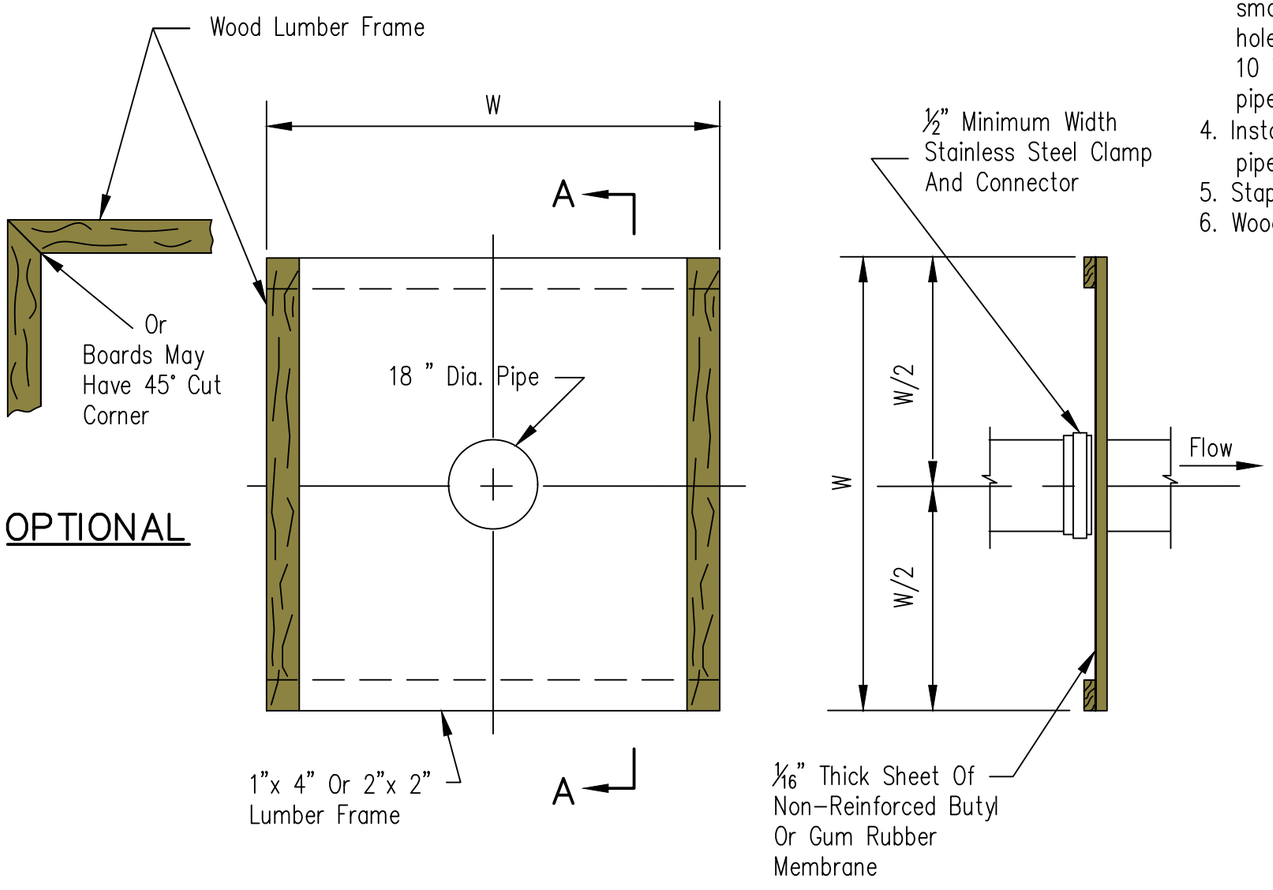
Landowner	HIGHLAND SILVER LAKE	Location	STRUCTURE #2

Designed M.ANDREAS Date 3/26
Drawn M.QUINONES 3/1/17
Checked P. Netemeyer 3/26
Approved

IN-LINE
WATER CONTROL STRUCTURE
2 COMPARTMENTS

United States Department of Agriculture
Natural Resources Conservation Service

File No. IL-ENG-130
Drawing Set C501



OPTIONAL

ELEVATION

SECTION A–A

NOTES:

1. Coat pipe at collar location with butyl roof patch sealer or other butyl rubber sealer. (Do not use asphalt roof patch).
2. Completed installation must be water tight.
3. Cut a circular hole (centered) in butyl rubber sheet approximately 1/3 smaller in diameter than the pipe diameter. For example–cut a 4 inch hole in sheet with 6 inch diameter pipe, cut a 7 inch hole in sheet with 10 inch diameter pipe. Force butyl rubber sheet over upstream end of pipe over butyl roof sealer.
4. Install a 1/2 inch minimum width stainless steel clamp. Clamp around pipe over butyl rubber sheet and tighten until sealer is forced out.
5. Staple butyl rubber sheet to lumber frame.
6. Wood frame shall be rigid enough to withstand backfill operations.

TABLE OF QUANTITIES

W FEET	Rubber Sq. Ft.	Stainless Steel Clamp	Lumber Lin. Ft.	No. Of Collars
~~2~~	~~4~~	~~1~~	~~8~~	
~~3~~	~~9~~	~~1~~	~~12~~	
4	16	1	16	2
~~5~~	~~25~~	~~1~~	~~20~~	~~1~~
~~6~~	~~36~~	~~1~~	~~24~~	
Totals		4		4

Landowner	HIGHLAND SILVER LAKE	Location	STRUCTURE NO 2

ADAPTED BY ANDREAS CONSULTING SERVICES,
21 BELMONT PL,
MARYVILLE, IL 62062
andreasconsulting@sbcglobal.net

Adapted From Wisconsin
Standard Drawing WI–244

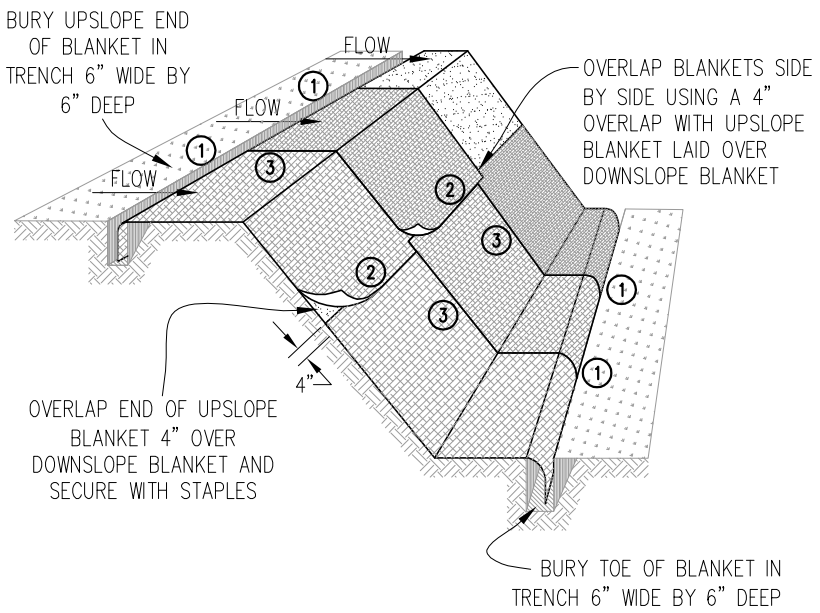
Date
Designed M. ANDREAS 06/08/2022
Drawn M. QUINONES 11/1/13
Checked P. Netemeyer 3/26
Approved

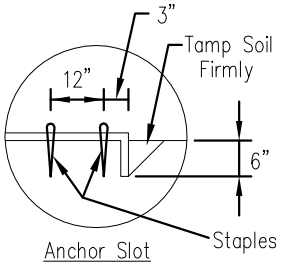
RUBBER MEMBRANE ANTISEEP COLLAR FOR 1" TO 16" DIA. SMOOTH WALL PIPE

United States Department of Agriculture
Natural Resources Conservation Service

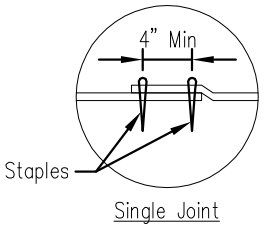
File No. IL–ENG–214
Drawing No. C502

AUTOCAD2006

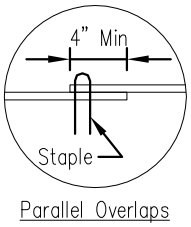




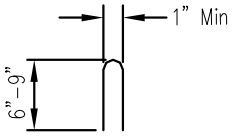
DETAIL 1



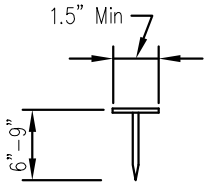
DETAIL 2



DETAIL 3



STAPLE DETAIL



PUSH PIN DETAIL

NOTES:

1. Staples shall be placed in a diamond pattern at 2 per s.y. for stiched blankets. Non-stiched shall use 4 staples per s.y. of material. This equates to 200 staples with stiched blanket and 400 stapels with non-stiched blanket per 100 s.y. of material.

2. Staple or push pin lengths shall be selected based on soil type and conditions. (minimum staple length is 6")

3. Erosion control material shall be placed in contact with the soil over a prepared seedbed.

4. All anchor slots shall be stapled at approximately 12" intervals.

C503

Sheet 1 of 1	Drawing No. IUM-530	File No.	EROSION CONTROL BLANKET INSTALLATION DETAILS	Date Designed Drawn B. JOHNSON 11/08 Checked P. Netemeyer 3/26 Approved

Docusign Envelope ID: EAC9C588-5B67-4C01-B732-14AA7D6269E3

City of Highland

MEMO TO: Christopher Conrad, City Manager

FROM: Joe Gillespie, Director of Public Works

DATE: April 15, 2026

SUBJECT: Street Resurfacing 2026, PW-01-26
Recommendation for Award

RECOMMENDATION

I recommend that you request council approval to award a contract to Christ Brothers Asphalt, Inc. in Lebanon, Illinois, for $994,922.20.

DISCUSSION

We opened bids on April 9, 2026. The low bidder, Rooters Asphalt, Inc., submitted their bid of $972,789.50 with a condition that changed the completion date. The bid advertisement stated that conditional or qualified bids will not be accepted. Therefore, I recommend that the second-low bidder be awarded the contract. This project is important to continue our progress to resurface original town streets.

FISCAL IMPACT

Non Home Rule Sales Tax funds are budgeted for this project.

CONCURRENCE

Recommended by: Joe Gillespie
Joe Gillespie, Director of Public Works

Approved by: Signed by: Chris Conrad C0AF095A532746D...
Christopher Conrad, City Manager

Curry & Associates
ENGINEERS INC

April 13, 2026

2025.134 (G)

Joe Gillespie, Director of Public Works
City of Highland
1113 Broadway
P.O. Box 218
Highland, IL 62249

Re: Letter of Recommendation
12th Street and 13th Street Resurfacing – PW-01-26
Highland, Illinois

Dear Mr. Gillespie:

Bids for the above referenced project were opened on Thursday April 9, 2026 at 10:30 a.m. at City Hall.

The following bids were received.

Contractor	Total Bid
~~Rooters Asphalt, Inc.~~	~~$972,789.50*~~
Christ Brothers Asphalt, Inc.	$994,992.20
The Kilian Corporation	$1,068,775.01
Stutz Excavating, Inc.	$1,090,517.00

**The bid from Rooters Asphalt was conditional upon a completion date of 9/30/26 instead of the 30 working day requirement indicated in the proposal form. The advertisement for bids indicates that "Conditional or qualified bids will not be accepted." Therefore, the bid from Rooters is rejected.*

Due to the need for this project, we respectfully recommend that this project be awarded to Christ Brothers Asphalt, Inc. in the amount of $994,992.20.

If the City approves to award the project, please advise of the approval and we will proceed with notification to the Contactor and processing of the contract documents for the project.

We trust this information is responsive to the City's needs. We have enclosed a copy of the bid tabulation and bid opening attendance list for the City's use.

If you have any questions or comments, please do not hesitate to contact us.

PO Box 246 | Nashville, IL 62263 | Telephone: 618.327.8841 | Telefax: 618.327.3576

Very truly yours,
CURRY & ASSOCIATES ENGINEERS, INC.

Michael R. Brandt, P.E.
Project Engineer

Encl.

cc (w/encl.): Chris Conrad, City Manager
Barbara Bellm, City Clerk
File 2025.134 (G)

Docusign Envelope ID: EAC9C588-5B67-4C01-B732-14AA7D6269E3

City of Highland

MEMO TO: Christopher Conrad, City Manager

FROM: Joe Gillespie, Director of Public Works

DATE: April 15, 2026

SUBJECT: Aldi Store Access Road and Sanitary Sewer Extension, PW-02-26
Recommendation for Award

RECOMMENDATION

I recommend that you request council approval to award a contract to Baxmeyer Construction, Inc. in Waterloo, Illinois, for $785,647.77.

DISCUSSION

We opened bids on April 9, 2026. The low bidder, Gelly Excavating and Construction, submitted their bid of $781,220.00 without acknowledging our two addenda or changing the bid line item. Both were required. Therefore, I recommend that the second-low bidder be awarded the contract. The City is contractually obligated to complete this project, and it is important to the successful completion of the new Aldi Store.

FISCAL IMPACT

TIF #3 funds are budgeted for this project.

CONCURRENCE

Recommended by: _____
Joe Gillespie, Director of Public Works

Approved by: Signed by: Chris Conrad C0AF095A532746D... _____
Christopher Conrad, City Manager

Volkert, Inc.
1500 Eastport Plaza Drive
Suite 200
Collinsville, IL 62234
618.345.8918
www.volkert.com

April 13, 2026

Mr. Joe Gillespie
Public Works Director
City of Highland, Illinois
1113 Broadway
P.O. Box 218
Highland, IL 62249

Re: Letter of Recommendation
PW-02-26
Aldi Access Road and Sanitary Sewer Extension

Dear Mr. Gillespie:

Bids for the above referenced project were opened Thursday, April 9, 2026 at 10:00 a.m. at City Hall.

The following bids were received:

Contractor	Bid Bond	Acknowledgement of Addenda	Total Bid
Baxmeyer Construction, Inc.	Yes	Yes	$785,647.77
Gelly Excavating & Construction	Yes	No	$781,220.00
KAMEX, Inc.	Yes	Yes	$912,670.25
KRB Excavating, Inc.	Yes	Yes	$916,177.10

The Engineer's Estimate for the project was $912,198.00.

Due to bidding requirements, we recommend that this project we awarded to Baxmeyer Construction, Inc. in the amount of $785,647.77.

If there are any questions or comments, please feel free to contact myself or Brian Schmidt (brian.schmidt@volkert.com or 618-910-1974).

Respectfully Submitted,
VOLKERT, INC.

Clint Reilson

Clint Reilson, P.E.
Project Manager
618.550.9016
clint.reilson@volkert.com

Illinois Department of Transportation

Tabulation of Bids - 7 Bidders

Local Public Agency	County	Section Number	Letting Date
Highland	Madison		04/09/26

Approved Engineer's Estimate: $912,198.00

Attended By (IDOT Representative(s)):

Bidder's Name	Gelly Excavating & Construction	Baxmeyer Construction, Inc.	KAMEX, Inc.	KRB Excavating, Inc.			
Bidder's Address	13297 Plocher Way	1034 Floraville Road	4323 Highway 162	789 W. Broadway			
City, State, Zip	Highland, IL 62249	Waterloo, IL 62298	Pontoon Beach, IL 6204	Trenton, IL 62293			
Proposal Guarantee	Yes	Yes	Yes	Yes			
Terms	No	Yes	Yes	Yes			

					Approved Engineer's Estimate														
Item No.	Item	Delivery	Unit	Quantity	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	
20200100	EARTH EXCAVATION		CU YD	2809	$27.0000	$75,843.00	$25.1500	$70,646.35	$16.0000	$44,944.00	$30.0000	$84,270.00	$35.0000	$98,315.00		$0.00		$0.00	$0.00
20800150	TRENCH BACKFILL		CU YD	778	$43.0000	$33,454.00	$48.5800	$37,795.24	$40.0000	$31,120.00	$59.0000	$45,902.00	$51.0000	$39,678.00		$0.00		$0.00	$0.00
25000400	NITROGEN FERTILIZE		POUND	15	$13.0000	$195.00	$4.7300	$70.95	$15.0000	$225.00	$3.5000	$52.50	$3.0000	$45.00		$0.00		$0.00	$0.00
25000500	PHOSPHORUS FERTILI		POUND	15	$13.0000	$195.00	$4.7300	$70.95	$15.0000	$225.00	$3.5000	$52.50	$3.0000	$45.00		$0.00		$0.00	$0.00
25000600	POTASSIUM FERTILIZE		POUND	15	$13.0000	$195.00	$4.7300	$70.95	$15.0000	$225.00	$3.5000	$52.50	$3.0000	$45.00		$0.00		$0.00	$0.00
25000700	AGRICULTURAL GROU		TON	0.5	$450.0000	$225.00	$2,310.0000	$1,155.00	$2,800.0000	$1,400.00	$560.0000	$280.00	$550.0000	$275.00		$0.00		$0.00	$0.00
25200100	SODDING		SQ YD	1178	$30.0000	$35,340.00	$12.6000	$14,842.80	$23.5000	$27,683.00	$14.5000	$17,081.00	$55.0000	$64,790.00		$0.00		$0.00	$0.00
25200200	SUPPLEMENTAL WATE		UNIT	5.9	$450.0000	$2,655.00	$735.0000	$4,336.50	$500.0000	$2,950.00	$1,115.0000	$6,578.50	$900.0000	$5,310.00		$0.00		$0.00	$0.00
28000400	PERIMETER EROSION		FOOT	548	$6.5000	$3,562.00	$5.0200	$2,750.96	$7.0000	$3,836.00	$4.3500	$2,383.80	$3.0000	$1,644.00		$0.00		$0.00	$0.00
28000500	INLET AND PIPE PROT		EACH	6	$220.0000	$1,320.00	$155.5000	$933.00	$0.0100	$0.06	$220.0000	$1,320.00	$50.0000	$300.00		$0.00		$0.00	$0.00
28100105	STONE RIPRAP, CLAS		SQ YD	22	$120.0000	$2,640.00	$70.7700	$1,556.94	$52.0000	$1,144.00	$92.5000	$2,035.00	$70.0000	$1,540.00		$0.00		$0.00	$0.00
28200200	FILTER FABRIC		SQ YD	22	$13.5000	$297.00	$50.6400	$1,114.08	$39.0000	$858.00	$5.0000	$110.00	$5.0000	$110.00		$0.00		$0.00	$0.00
30200650	PROCESSING MODIFIE		SQ YD	2468	$7.5000	$18,510.00	$3.7100	$9,156.28	$2.5000	$6,170.00	$6.2500	$15,425.00	$6.0000	$14,808.00		$0.00		$0.00	$0.00
30201700	PORTLAND CEMENT		TON	47.6	$250.0000	$11,900.00	$248.7500	$11,840.50	$280.0000	$13,328.00	$273.0000	$12,994.80	$246.0000	$11,709.60		$0.00		$0.00	$0.00
31100300	SUBBASE GRANULAR		SQ YD	3111	$10.0000	$31,110.00	$7.4100	$23,052.51	$8.5000	$26,443.50	$13.3500	$41,531.85	$9.5000	$29,554.50		$0.00		$0.00	$0.00
42000301	PORTLAND CEMENT C		SQ YD	1967	$100.0000	$196,700.00	$107.8400	$212,121.28	$86.4900	$170,125.83	$105.0000	$206,535.00	$79.5000	$156,376.50		$0.00		$0.00	$0.00
42400100	PORTLAND CEMENT C		SQ FT	5786	$13.0000	$75,218.00	$6.9100	$39,981.26	$6.5000	$37,609.00	$14.7500	$85,343.50	$10.5000	$60,753.00		$0.00		$0.00	$0.00
42400800	DETECTABLE WARNIN		SQ FT	26	$70.0000	$1,820.00	$49.0800	$1,276.08	$75.0000	$1,950.00	$57.0000	$1,482.00	$29.0000	$754.00		$0.00		$0.00	$0.00
44000500	COMBINATION CURB A		FOOT	25	$25.0000	$625.00	$163.7200	$4,093.00	$155.0000	$3,875.00	$36.0000	$900.00	$11.0000	$275.00		$0.00		$0.00	$0.00
44201333	CLASS C PATCHES, TY		SQ YD	16	$190.0000	$3,040.00	$408.7500	$6,540.00	$400.0000	$6,400.00	$190.0000	$3,040.00	$165.0000	$2,640.00		$0.00		$0.00	$0.00
44201335	CLASS C PATCHES, TY		SQ YD	32	$170.0000	$5,440.00	$245.6300	$7,860.16	$350.0000	$11,200.00	$190.0000	$6,080.00	$165.0000	$5,280.00		$0.00		$0.00	$0.00
52200700	PRECAST MODULAR R		SQ FT	340	$150.0000	$51,000.00	$85.3100	$29,005.40	$59.0000	$20,060.00	$103.0000	$35,020.00	$155.0000	$52,700.00		$0.00		$0.00	$0.00
54213663	PRECAST REINFORCE		EACH	1	$1,300.0000	$1,300.00	$2,231.2000	$2,231.20	$1,600.0000	$1,600.00	$1,200.0000	$1,200.00	$2,000.0000	$2,000.00		$0.00		$0.00	$0.00
54248510	CONCRETE COLLAR		CU YD	0.4	$2,000.0000	$800.00	$3,482.5000	$1,393.00	$1,450.0000	$580.00	$1,417.0000	$566.80	$1,000.0000	$400.00		$0.00		$0.00	$0.00
550A0090	STORM SEWERS, CLA		FOOT	75	$90.0000	$6,750.00	$70.7500	$5,306.25	$96.0000	$7,200.00	$100.0000	$7,500.00	$98.0000	$7,350.00		$0.00		$0.00	$0.00
550A0340	STORM SEWERS, CLA		FOOT	60	$115.0000	$6,900.00	$63.4900	$3,809.40	$68.0000	$4,080.00	$80.0000	$4,800.00	$80.0000	$4,800.00		$0.00		$0.00	$0.00
550A0360	STORM SEWERS, CLA		FOOT	253	$85.0000	$21,505.00	$56.7300	$14,352.69	$58.0000	$14,674.00	$85.0000	$21,505.00	$91.0000	$23,023.00		$0.00		$0.00	$0.00
60218400	MANHOLES, TYPE A, 4'		EACH	6	$3,500.0000	$21,000.00	$4,767.8800	$28,607.28	$5,185.0000	$31,110.00	$4,000.0000	$24,000.00	$4,000.0000	$24,000.00		$0.00		$0.00	$0.00

Item No.	Item	Delivery	Unit	Quantity	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total
60219570	MANHOLES, TYPE A, 4'		EACH	1	$4,000.0000	$4,000.00	$3,644.5900	$3,644.59	$3,750.0000	$3,750.00	$3,950.0000	$3,950.00	$3,100.0000	$3,100.00		$0.00		$0.00		$0.00
60235705	INLETS, TYPE A, TYPE		EACH	2	$2,800.0000	$5,600.00	$2,652.0300	$5,304.06	$2,200.0000	$4,400.00	$2,560.0000	$5,120.00	$2,400.0000	$4,800.00		$0.00		$0.00		$0.00
60240222	INLETS, TYPE B, TYPE		EACH	2	$3,300.0000	$6,600.00	$2,786.4500	$5,572.90	$2,350.0000	$4,700.00	$2,900.0000	$5,800.00	$2,800.0000	$5,600.00		$0.00		$0.00		$0.00
60604400	COMBINATION CONCR		FOOT	1270	$80.0000	$101,600.00	$30.9600	$39,319.20	$19.0000	$24,130.00	$28.3500	$36,004.50	$29.5000	$37,465.00		$0.00		$0.00		$0.00
67100100	MOBILIZATION		L SUM	1	$30,000.0000	$30,000.00	$22,741.4000	$22,741.40	$28,774.6200	$28,774.62	$50,000.0000	$50,000.00	$28,500.0000	$28,500.00		$0.00		$0.00		$0.00
70102635	TRAFFIC CONTROL AN		L SUM	1	$2,000.0000	$2,000.00	$1,575.0000	$1,575.00	$0.0100	$0.01	$5,000.0000	$5,000.00	$2,500.0000	$2,500.00		$0.00		$0.00		$0.00
72000100	SIGN PANEL - TYPE 1		SQ FT	14	$40.0000	$560.00	$50.1400	$701.96	$35.0000	$490.00	$55.0000	$770.00	$51.7500	$724.50		$0.00		$0.00		$0.00
72900100	METAL POST - TYPE A		FOOT	50	$24.0000	$1,200.00	$20.7400	$1,037.00	$22.0000	$1,100.00	$23.0000	$1,150.00	$21.5000	$1,075.00		$0.00		$0.00		$0.00
72900200	METAL POST - TYPE B		FOOT	14	$22.0000	$308.00	$22.3100	$312.34	$22.0000	$308.00	$25.0000	$350.00	$23.0000	$322.00		$0.00		$0.00		$0.00
78003131	PREFORMED PLASTIC		FOOT	113	$7.0000	$791.00	$13.6500	$1,542.45	$11.2500	$1,271.25	$16.0000	$1,808.00	$14.7500	$1,666.75		$0.00		$0.00		$0.00
78003151	PREFORMED PLASTIC		FOOT	17	$20.0000	$340.00	$55.6500	$946.05	$28.5000	$484.50	$61.0000	$1,037.00	$57.2500	$973.25		$0.00		$0.00		$0.00
X0322786	SANITARY SEWER TES		L SUM	1	$2,500.0000	$2,500.00	$8,610.0000	$8,610.00	$8,700.0000	$8,700.00	$8,500.0000	$8,500.00	$6,000.0000	$6,000.00		$0.00		$0.00		$0.00
X0323760	SANITARY SEWER SE		EACH	1	$5,000.0000	$5,000.00	$4,997.5000	$4,997.50	$4,625.0000	$4,625.00	$5,300.0000	$5,300.00	$11,500.0000	$11,500.00		$0.00		$0.00		$0.00
X0325379	DIRECTIONAL BORING		FOOT	110	$100.0000	$11,000.00	$400.4000	$44,044.00	$440.0000	$48,400.00	$250.0000	$27,500.00	$490.0000	$53,900.00		$0.00		$0.00		$0.00
X5630212	SANITARY SEWER CO		EACH	1	$5,000.0000	$5,000.00	$9,435.0000	$9,435.00	$1,925.0000	$1,925.00	$4,070.0000	$4,070.00	$15,500.0000	$15,500.00		$0.00		$0.00		$0.00
XX009291	TRAFFIC CONTROL AN		L SUM	1	$1,500.0000	$1,500.00	$3,097.5000	$3,097.50	$8,800.0000	$8,800.00	$16,000.0000	$16,000.00	$3,500.0000	$3,500.00		$0.00		$0.00		$0.00
Z0013798	CONSTRUCTION LAYO		L SUM	1	$10,000.0000	$10,000.00	$3,240.0000	$3,240.00	$12,250.0000	$12,250.00	$25,000.0000	$25,000.00	$9,500.0000	$9,500.00		$0.00		$0.00		$0.00
Z0056900	SANITARY SEWER 8"		FOOT	1274	$90.0000	$114,660.00	$69.9600	$89,129.04	$126.0000	$160,524.00	$68.5000	$87,269.00	$95.0000	$121,030.00		$0.00		$0.00		$0.00
					Total Bid:	As Read:														
						As Calculated:		$781,220.00		$785,647.77		$912,670.25		$916,177.10		$0.00		$0.00		$0.00
						% Over/Under:		(14.36)%		(13.87)%		0.05 %		0.44 %						

City of Highland
1115 Broadway, PO Box 218
Highland, IL 62249

TO: Honorable Mayor Hemann and City Council
FROM: Chris Conrad, City Manager
DATE: April 8, 2026
RE: Request to issue a Request for Qualifications/Proposals for Comprehensive Plan Services

Staff respectfully requests the City Council to authorize the attached Request for Qualifications and Proposal (RFQ/P) for professional planning services to prepare a Comprehensive Plan for the City of Highland.

Background

The City of Highland's current Comprehensive Plan was originally drafted in 2012 and was updated in 2017 with most of the identified goals attained. The Comprehensive Plan serves as a foundational policy document guiding land use, development, infrastructure investment and community growth. Due to evolving economic conditions, demographic trends, infrastructure needs, and community priorities, it is necessary to update and modernize the Comprehensive Plan to ensure it reflects current conditions and future goals.

A Comprehensive Plan provides a long-term vision and policy framework that supports informed decision-making by elected officials, staff, developers and residents. It also strengthens the municipality's eligibility for grants and funding opportunities by demonstrating a clear and strategic approach for growth and development. The Comprehensive Plan will be supported by the Master Trail Plan update, which we commissioned last Fall, and the current CODE update that we have undertaken with Moran Development.

Recommendation

Staff recommends the Council authorize staff to issue a RFQ/P to solicit proposals from qualified planning firms with demonstrated experience in preparing Comprehensive Plans for Illinois municipalities.

Funding

The issuance of the RFQ/P does not obligate the City to award a contract but allows staff to obtain detailed cost proposals. Funding for the project has been identified in the proposed budget and will be subject to Council approval at the time of contract award.

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING REQUEST FOR QUALIFICATIONS AND PROPOSALS FOR CITY COMPREHENSIVE PLAN DEVELOPMENT SERVICES

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

WHEREAS, City has identified that the current City Comprehensive Plan is outdated; and

WHEREAS, City desires to update the current City Comprehensive Plan; and

WHEREAS, the City Manager has drafted a "Request for Qualifications and Proposals" (*See* **Exhibit A**); and

WHEREAS, City has determined a request for qualifications and proposals should be authorized (*See* **Exhibit A**); and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare and economic welfare to authorize a request for qualifications and proposals for the City Comprehensive Plan Development Services (*See* **Exhibit A**); and

WHEREAS, City has determined the City Manager and/or Mayor should be authorized and directed to execute any documents required to issue a "Request for Qualifications and Proposals" (*See* **Exhibit A**).

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

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

Section 2. The "Request for Qualifications and Proposals" (*See* **Exhibit A**) is approved.

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

Passed by the City Council and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the _____ day of _____, 2026, the vote being taken by ayes and noes and entered upon 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

REQUEST FOR QUALIFICATIONS AND PROPOSALS (RFQ/P)

Comprehensive Plan Development Services

City of Highland, Illinois

By: Christopher Conrad-City Manager

April 20, 2026

1. INTRODUCTION

The City of Highland, an Illinois non-home rule municipal corporation, and under the authority granted in 65 ILCS 5/11-12-6, is soliciting statements of qualifications and proposals from experienced planning firms to prepare a Comprehensive Plan. The selected firm will assist the municipality in developing a forward-looking, actionable plan to guide growth, land use, infrastructure, economic development, and community character over the next 10–20 years.

2. COMMUNITY BACKGROUND

The City of Highland is a non-home rule community located in Madison County, Illinois, with a population of approximately 10,000. Highland is one of the oldest Swiss settlements in the United States, founded in 1831 by Swiss pioneers from Sursee, Switzerland. Highland celebrates its heritage with several local festivals and community events.

The City of Highland prides itself on its self-sufficiency, operating municipally owned utilities for electric, water, sewer, and fiber-to-the-premises communications services available to all residents. Highland is also home to highly rated schools (both public and private) and offers abundant community amenities such as a public library system, a critical access hospital, and robust park and trail systems.

The City seeks to update its current Comprehensive Plan to reflect current conditions, community priorities, and statutory requirements under Illinois law.

3. PROJECT OBJECTIVES

The primary objectives of this project and the resulting Comprehensive Plan include:

- Establishing a clear vision for the future of the community for use by City Council and Staff
- Guiding land use, zoning, and development decisions
- Supporting economic development and revitalization
- Identifying infrastructure and capital improvement priorities
- Enhancing transportation, mobility, and connectivity
- Promoting sustainability and resilience
- Encouraging meaningful community engagement
- Ensuring compliance with applicable Illinois statutes and best practices for non-home rule municipalities

4. SCOPE OF SERVICES

A. Project Initiation

- Meet with City staff and officials to refine scope and expectations
- Develop a detailed project work plan and schedule

B. Existing Conditions Analysis

- Review and analyze current plans, ordinances, and studies
- Assess land use, zoning, demographics, housing, economic conditions, infrastructure, and environmental features
- Identify key issues and opportunities

C. Community Engagement

- Design and implement a public engagement strategy
- Facilitate public meetings, workshops, and stakeholder interviews
- Provide opportunities for broad community participation

D. Vision and Goals

- Develop a community vision statement, if necessary
- Establish goals and guiding principles

E. Plan Development

Prepare a Comprehensive Plan addressing, at a minimum:

- Future Land Use
- Housing
- Economic Development
- Transportation and Mobility
- Infrastructure and Utilities
- Parks, Recreation, and Open Space
- Community Facilities
- Environmental Considerations
- Implementation Strategies

F. Implementation Plan

- Provide clear, prioritized recommendations
- Include short-term, mid-term, and long-term action steps
- Identify potential funding sources and responsible parties

G. Final Deliverables

- Draft Comprehensive Plan
- Final Comprehensive Plan (digital and print-ready formats)
- Presentation to City Council and the community

5. MINIMUM QUALIFICATIONS

Firms submitting proposals should demonstrate:

- Experience preparing Comprehensive Plans for municipalities, preferably in Illinois
- Familiarity with Illinois planning statutes and non-home rule limitations
- Strong public engagement and facilitation experience
- Interdisciplinary expertise (planning, economic development, transportation, etc.)
- Successful completion of similar projects

6. SUBMISSION REQUIREMENTS

Submissions must include:

1. Cover Letter
2. Firm Overview and Qualifications
3. Project Team and Resumes
4. Relevant Project Experience (sample documents and presentations preferred)
5. Proposed Approach and Methodology
6. Proposed Project Schedule
7. Fee Proposal (clearly itemized)
8. References (at least three)

7. EVALUATION CRITERIA

Proposals will be evaluated based on:

- Experience and qualifications of the firm and project team
- Understanding of the project and proposed approach
- Experience with similar communities and projects
- Public engagement strategy
- Project schedule and ability to meet deadlines
- Cost effectiveness
- References

8. SELECTION PROCESS

The City may:

- Shortlist firms for interviews
- Request additional information
- Negotiate scope and fee with the selected firm

Final selection is subject to approval by the City Council.

9. TENTATIVE SCHEDULE

- RFQ/P Issued: April 20, 2026
- Questions Due: Close of Business (COB), May 8, 2026
- Responses to Questions Issued: May 14, 2026
- Proposals Due: May 28, 2026
- Interviews (if applicable): June 8, 2026
- Selection: June 15, 2026
- Project Kickoff: July 1, 2026, or upon an agreed upon date

10. SUBMISSION INSTRUCTIONS

Proposals must be submitted no later than Close of Business on May 28, 2026, to:

Christopher Conrad
City Manager
City of Highland
c/o Deputy Clerk Chris Flake
1115 Broadway
P.O. Box 218
Highland, IL 62249
cflake@highlandil.gov

Late submissions will not be considered.

11. CONDITIONS

- The City reserves the right to reject any or all proposals
- The City is not responsible for costs incurred in preparing submissions
- All materials submitted become the property of the City
- The selected firm must comply with all applicable federal, state, and local laws

12. CONTACT INFORMATION

All questions regarding this RFQ/P should be directed to:

Chris Flake
Deputy City Clerk
cflake@highlandil.gov
618-654-9891 Ext. 1353

CITY OF HIGHLAND

To:	**Mayor and Council Members**
From:	**Mallord Hubbard, Director of Economic Development**
Date:	**April 13, 2026**
Subject:	**Approval of New Single Family Home Construction Incentive Program for FY27**

RECOMMENDATION

I am recommending the Council approve an Ordinance establishing incentive program for construction of new single-family residences or villas for FY27.

DISCUSSION

Builders and General Contractors of single-family residences in subdivisions within city limits would qualify for a one-time payment of $5,000 following completion of construction. The program would make 20 of these grants available during Fiscal Year 2027.

Benefits of the program include: Promoting homeownership, addressing shortages in housing supply, boosts local economy, increases tax revenues, and encourages future development.

Incentivizing single-family home construction is not just about meeting the immediate housing demand; it is about fostering long-term community growth, economic development, and sustainability. Enacting these incentives create opportunities for families to settle in our community, contribute to our local economy, and enjoy a high quality of life. Ultimately, these incentives benefit everyone—homeowners, developers, businesses, and the City.

FISCAL IMPACT

Funding of $100,000 will be budgeted from Economic Development for this item.

Recommended by: _____

Mallord Hubbard, Director of Economic Development

1115 Broadway –P.O. Box 218 Highland, Illinois 62249-0218 Phone (618) 654-9891 Fax (618) 654-4768 www.highlandil.gov

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING INCENTIVE FOR CONSTURCTION OF NEW SINGLE FAMILY RESIDENCES IN SUBDIVISIONS WITHIN THE COROPORATE BOUNDARIES OF THE CITY OF HIGHLAND, ILLINOIS FOR FISCAL YEAR 2027 (MAY 1, 2026 – APRIL 30, 2027)

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 term “New Single Family Residence”. As used herein, includes any newly constructed Qualifying Residence, including villas, within the corporate boundaries of City; and

WHEREAS, the term "Qualifying Residence," as used herein, means a single-family residence or villa newly constructed within the corporate boundaries of City within fiscal year 2027 (May 1, 2026 – April 30, 2027); and

WHEREAS, the term “Builder”, or “General Contractor” as used herein, means a person, sole proprietorship, partnership, corporation, limited liability company, professional corporation, or any other legally recognized business entity that completes construction of and owns a Qualifying Residence in a subdivision within the corporate boundaries of City; and

WHEREAS, the term "Incentive for Construction of New Single Family Residence," as used herein, means a one-time payment of $5,000.00 by City to Builder or General Contractor for completion of construction of a Qualifying Residence in a subdivision within the corporate boundaries of City; and

WHEREAS, City Manager or City Manager's Designee reserves the right to determine whether the terms "Qualifying Residence," "Builder," “General Contractor,” and "Incentive for Construction of New Family Residence," apply for purposes of this Ordinance; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare and economic welfare to encourage the construction of single-family Qualifying Residences in subdivisions within the corporate boundaries of City; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare and economic welfare to offer an Incentive for Construction of New Single Family Residence to Builders and/or General Contractors who complete construction of a Qualifying Residence in a subdivision within the corporate boundaries of City within fiscal year 2027 (May 1, 2026 – Aril 30, 2027); and

WHEREAS, for Builder and/or General Contractor to redeem the Incentive for New Single Family Residence, a final inspection of a Qualifying Residence must be completed by City, City must determine Builder and/or General Contractor has completed construction of a Qualifying Residence, City must determine whether the Qualifying Residence is in a subdivision within the corporate boundaries of City, and City must determine Builder and/or General Contractor is eligible for the Incentive for Construction of New Single Family Residence; and

WHEREAS, Builder and/or General Contractor must submit a written request to City to redeem the Incentive for Construction of New Single Family Residence within sixty (60) days of the final inspection of the Qualifying Residence; and

WHEREAS, the Incentive for Construction of New Family Residence will be available for no more than twenty (20) Qualifying Residences per year in a subdivision within the corporate boundaries of City for fiscal year 2027 (May 1, 2026 – April 30, 2027); and

WHEREAS, City funding for the Incentive for Construction of New Family Residence will be provided to eligible Builders and/or General Contractors through City's economic development fund; and

WHEREAS, only one (1) Incentive for Construction of New Family Residence will be paid by City for each Qualifying Residence, and it is Builder and/or General Contractor's sole responsibility to redeem the Incentive for Construction of New Family Residence; and

WHEREAS, City is entitled to request any documentation from Builder and/or General Contractor to ensure the Incentive for Construction of New Family Residence is being paid for a Qualifying Residence and is being paid to the Builder and/or General Contractor eligible to redeem the Incentive for Construction of New Family Residence.

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to permit the Incentive for Construction of New Family Residences; and

WHEREAS, the City Council finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City, to execute whatever documents are necessary for the Incentive for Construction of New Family Residences.

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

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

Section 2. Any Builder and/or General Contractor, within fiscal year 2027 (May 1, 2026 – April 30, 2027), that completes construction of a Qualifying Residence in a subdivision within the corporate boundaries of City shall be eligible for the Incentive for Construction of New Single Family Residence conditioned upon: 1) The Qualifying Residence passing a final inspection from City; 2) City must determine Builder and/or General Contractor has completed construction of a Qualifying Residence; 3) City must determine Builder and/or General Contractor is eligible for the Incentive for Construction of New Single Family Residence; and 4) Builder and/or General Contractor must submit a written request to City to redeem the Incentive for Construction of New Single Family Residence within sixty (60) days of the final inspection of the Qualifying Residence.

Section 3. If Builder and/or General Contractor satisfies all requirements stated in Section 2, *supra*, to City's satisfaction, City Treasurer shall make payable to Builder and/or

General Contractor a check in the amount of $5,000.00 within one (1) month of Builder and/or General Contractor's accepted request.

Section 4. If Builder and/or General Contractor does not satisfy all of the requirements stated in Section 2, *supra,* Builder and/or General Contractor has waived the right to redeem the Incentive for Construction of New Single Family Residence.

Section 5. The Incentive for Construction of New Family Residence will be capped at twenty (20) Qualifying Residences per year in subdivisions within the corporate boundaries of City within fiscal year 2027 (May 1, 2026 – April 30, 2027).

Section 6. That this Ordinance shall be known as Ordinance No. _____ and shall be effective upon adoption with implementation date of April 20, 2026.

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 _____, 2026, the vote 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

CITY OF HIGHLAND

To:	**Mayor and Council Members**
From:	**Mallord Hubbard, Director of Economic Development**
Date:	**April 13, 2026**
Subject:	**Approval to Renew Façade Improvement Program for Business District A**

RECOMMENDATION

I am recommending the Council approve an Ordinance continuing the Façade Improvement Program for FY27 for all businesses within Business District A.

DISCUSSION

The Façade Improvement Program is designed to incentivize commercial building owners to make exterior repairs and improvements to enhance their buildings. Staff believes this program encourages additional investments in our Business District and results in an increase in property values.

FISCAL IMPACT

Funding of $75,000 will be budgeted from Business District A for this item.

Recommended by: _____

Mallord Hubbard, Director of Economic Development

1115 Broadway –P.O. Box 218 Highland, Illinois 62249-0218 Phone (618) 654-9891 Fax (618) 654-4768 www.highlandil.gov

City of Highland

Façade Improvement Program Information

Description

The City of Highland seeks to encourage commercial building owners to invest in upgrading their existing building storefronts. All commercial buildings within the boundary of Business District A qualify for this program.

Grant Amounts Available

The Façade Program will provide a grant of up to 25% of the documented cost of improving the exterior of commercial buildings. For a building with one façade, reimbursement will be limited to 25% of the documented cost of the façade improvements, not to exceed $10,000 on any one project.

All work is subject to prevailing wage requirements. Applicant must demonstrate compliance with this requirement. Minimum façade project cost to be eligible for the City of Highland Façade Program is $10,000. Receipts must be submitted in order for the expenses to be considered as project cost.

A total of $75,000 is allocated for the current fiscal year, which runs from May 1, 2026-April 30, 2027. Applications are reviewed in the order they are submitted. If the application is approved, incentives are awarded in application order.

Eligible Improvements

The following improvements are eligible to receive funding through the program. A building or business owner who is undertaking an improvement project that includes a portion of the eligible improvement may apply, but only the improvements identified below will be eligible for funding. This program defines total project cost as those costs associated with the program's design guidelines and incurred by third-party independent contractors to make improvements and repairs to the exterior facades of the commercial building.

Improvements Eligible for Façade Grant include: changes to exterior wall materials/colors, addition of architectural wall panels, addition of other exterior building elements such as faux columns/beams, changes to exterior roof materials/colors, enhancing doors or windows, addition of architecturally compatible awnings or shutters, façade lighting, addition of building or site signs, or sign removal.

Funds may only be used for exterior repairs and improvements to commercial buildings. Front, side, and rear of buildings are eligible but priority is given to fronts and other portions of buildings that are directly exposed to a street.

Other items may be considered eligible improvements at the discretion of the Incentive Review Committee.

Ineligible Projects

The Façade Improvement Program will not provide funds for working capital, debt refinancing, equipment/inventory acquisition, legal fees, plumbing repair/improvements, HVAC

repair/improvements, parking lot resurfacing, interior remodeling, roof work, residential structures, or other ineligible items as determined by the Incentive Review Committee.

Maintenance and upkeep to buildings are generally not appropriate for façade program funding. Items determined to be maintenance/upkeep may be determined ineligible at the discretion of the Incentive Review Committee.

Administration

Only complete applications that include all required submittal documents and information will be accepted. Estimates provided in application are for budgeting purposes & will determine potential award amount. Reimbursements will not exceed estimate & will be based on submitted receipts.

The Director of Economic Development will review the application for accuracy and will determine if it meets the requirements for funding. These requirements for funding include:

- Improvements must meet all applicable city codes, including for properties in the C-2 zoning district, as outlined in Section 90-239 of the Municipal Code.
- Improvements are eligible under the provisions of the Façade Improvement Program.

The Director of Economic Development will review applications for completeness and program eligibility, and then forward applications and a summary of comments to the Incentive Review Committee. The Incentive Review Committee will consider such requests for funding at the committee meetings and will make funding recommendations to the City Council. The City Council will make the final funding decision.

If the application receives City Council approval, the applicant must enter into an agreement with the City. The Façade Improvement Grant Agreement stipulates that the improvement must commence within 90 days of approval. Matching grant funds will only be disseminated to the applicant once the authorized construction of the improvement has been completed and verified by the City, and receipts have been submitted. Matching grant funds will be disseminated to the applicant within 45 days of passing inspection and receipt verification.

Program Contact

To obtain an application or for questions about the program, please contact Mallord Hubbard, Director of Economic Development, at mhubbard@highlandil.gov or 618-654-9891.

Competed applications may be submitted to the Director of Economic Development at City Hall (1115 Broadway) or via email at mhubbard@highlandil.gov.

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING RENEWAL OF THE "BUSINESS DISTRICT A" COMMERCIAL BUILDING FAÇADE IMPROVEMENT PROGRAM FOR MAY 1, 2026 THROUGH APRIL 30, 2027

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, Municipalities are authorized to create Business Districts by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 *et seq*. ("Act"); and

WHEREAS, City has determined, on March 18, 2019, City passed an Ordinance Dissolving and Terminating Highland Business District B, and passed an Ordinance Amending Ordinance No. 2815, Establishing the Highland Business District A, Approving a Business District Plan, Authorizing the Imposition of Collection of a Sales Tax Within Such Business District, and Approving Certain Actions in Connection with the Establishment of Such Business District (*See* Business District A as Amended attached hereto as **Exhibit A**); and

WHEREAS, City has determined the current Business District A is shown on maps contained within the current Business District A as Amended and attached hereto as **Exhibit A**; and

WHEREAS, City desires to encourage commercial building owners in Business District A to upgrade and improve the aesthetics of their existing building facades; and

WHEREAS, City has determined the "Façade Improvement Program" will provide up to 25% of the documented cost to improve the exterior façade of eligible commercial buildings in Business District A; and

WHEREAS, City has determined the maximum payment under the Façade Improvement Program, regardless of the total cost to improve the exterior façade of eligible commercial buildings in Business District A, shall not exceed $10,000.00; and

WHEREAS, City has determined, for any applicant to be eligible for payment under the Façade Improvement Plan, the minimum total cost to improve the exterior façade of eligible commercial buildings in Business District A shall be $10,000.00; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to allocate $75,000.00 from Business District A sales tax proceeds for the Façade Improvement Program, with said proceeds to be paid out between May 1, 2026 and April 30, 2027; and

WHEREAS, City shall not award incentives under the Façade Improvement Program during the 2026-2027 Fiscal Year in an amount to exceed $75,000; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to award incentives according to the order in which the applications were accepted by City as approved (*See* Façade Improvement Program Application attached hereto as **Exhibit B**); and

WHEREAS, City has determined incentives paid by City under the Façade Improvement Program shall include total approved costs incurred by commercial building owners, whether incurred personally or paid to third-party independent contractors, for improvements and repairs to the exterior facades of commercial buildings in Business District A; and

WHEREAS, City has determined the following improvements and repairs may be eligible for incentive payments under the Façade Improvement Program:

1. Changes to exterior wall materials/colors;
2. Addition of architectural wall panels;
3. Addition of other exterior building elements such as faux columns/beams;
4. Changes to exterior facing roof materials/colors;
5. Enhancement of doors or windows;
6. Addition of architecturally compatible awnings or shutters;
7. Façade lighting;
8. Addition of building or site signs, or sign removal;

And

WHEREAS, City has determined the following improvements and repairs may not be eligible for incentive payments under the Façade Improvement Program:

1. Working capital and/or debt refinancing;
2. Equipment/inventory acquisition;
3. Legal fees;
4. Plumbing repair/improvements;
5. HVAC repair/improvements;
6. Parking lot resurfacing;
7. Interior remodeling;
8. Roofing work;
9. Residential structures;
10. General maintenance and upkeep of buildings;

and

WHEREAS, City has determined Façade Improvement Program incentives may only be used for exterior repairs and improvements to commercial buildings with priority given to building fronts and other portions of buildings that are directly exposed to a street; and

WHEREAS, City has determined a Façade Improvement Program incentive committee shall be formed to review applications and funding requests, and other items may be considered

eligible improvements under the Façade Improvement Program at the sole discretion of the City; and

WHEREAS, City has determined no payments shall be made to any applicant under the City Façade Improvement Program unless and until all information requested by City is submitted by applicant and approved by City as eligible project costs; and

WHEREAS, City, at its sole discretion, shall determine what information shall be required for incentive reimbursement under the City Façade Improvement Program; and

WHEREAS, City, at its sole discretion, shall determine what, if any, costs shall be reimbursed by City under the City Façade Improvement Program; and

WHEREAS, City has determined only completed applications that include all required documents and information will be accepted, estimates provided in applications are for budgeting purposes only, and reimbursements will not exceed any estimate and will be based solely on submitted receipts approved by City as eligible for reimbursement under the Façade Improvement Program; and

WHEREAS, City has determined requirements for incentive payments under the Façade Improvement Program include:

1. Improvements must meet all applicable City Code, including for properties in the C-2 zoning district, as outlined in Section 90-239 of the Municipal Code;

2. Improvements must be eligible under the provisions of the Façade Improvement Program;

and

WHEREAS, City has determined the approval process under the Façade Improvement Program shall be as follows:

1. The Director of Economic Development will review Façade Improvement Program applications for completeness and program eligibility;

2. Once reviewed and deemed complete and eligible, the Director of Economic Development shall forward applications and recommendations to the Façade Improvement Program review committee for consideration;

3. Once approved by the Façade Improvement Program incentive committee, the recommendation for incentive payment shall be sent to the City Council for final approval under the Façade Improvement Program;

and

WHEREAS, if incentive funding is approved by City Council under the Façade Improvement Program, the applicant shall enter an Agreement with the City (See Façade Improvement Program Agreement attached hereto as **Exhibit C**); and

WHEREAS, City has determined the requirements to receive incentive payments from the Façade Improvement Plan after approval by City Council are:

1. Applicant must enter the Façade Improvement Program Agreement;

2. The façade repair and/or improvement must commence within 90 days of approval;

3. Façade Improvement Program incentive payments shall only be disseminated once the authorized façade construction has been completed and verified by the City, and receipts have been submitted, verified, and approved by City;

4. Façade Improvement Program incentive payments may be disseminated to the applicant within 45 days of passing inspection and receipt verification, but City shall not be obligated to make any payment according to any deadline;

5. All work is subject to prevailing wage requirements. Applicant must demonstrate compliance with this requirement.

And

WHEREAS, City has determined any applicant that is awarded an incentive payment under the Façade Improvement Program shall not be eligible to receive another Façade Improvement Program payment for five (5) years from the date of payment by City; and

WHEREAS, City has determined it is in the best interests of public health, safety, general welfare, and economic welfare to enact the Façade Improvement Program as stated herein and according to the Façade Improvement Program Application (**Exhibit B**) and the Façade Improvement Program Agreement (**Exhibit C**); and

WHEREAS, City has determined the City Manager and/or Mayor shall be authorized and directed to execute any document required to enact the Façade Improvement Program as stated herein and according to the Façade Improvement Program Application (**Exhibit B**) and the Façade Improvement Program Agreement (**Exhibit C**).

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

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

Section 2. The Façade Improvement Program, as stated herein and according to the Façade Improvement Program Application (**Exhibit B**) and the Façade Improvement Program Agreement (**Exhibit C**), is approved.

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

Passed by the City Council of the City of Highland, Illinois, approved by the Mayor, and deposited and filed in the Office of the City Clerk, on the __ day of _____, 2026, the vote being taken by ayes and noes, and entered upon the legislative records, as follows:

AYES:

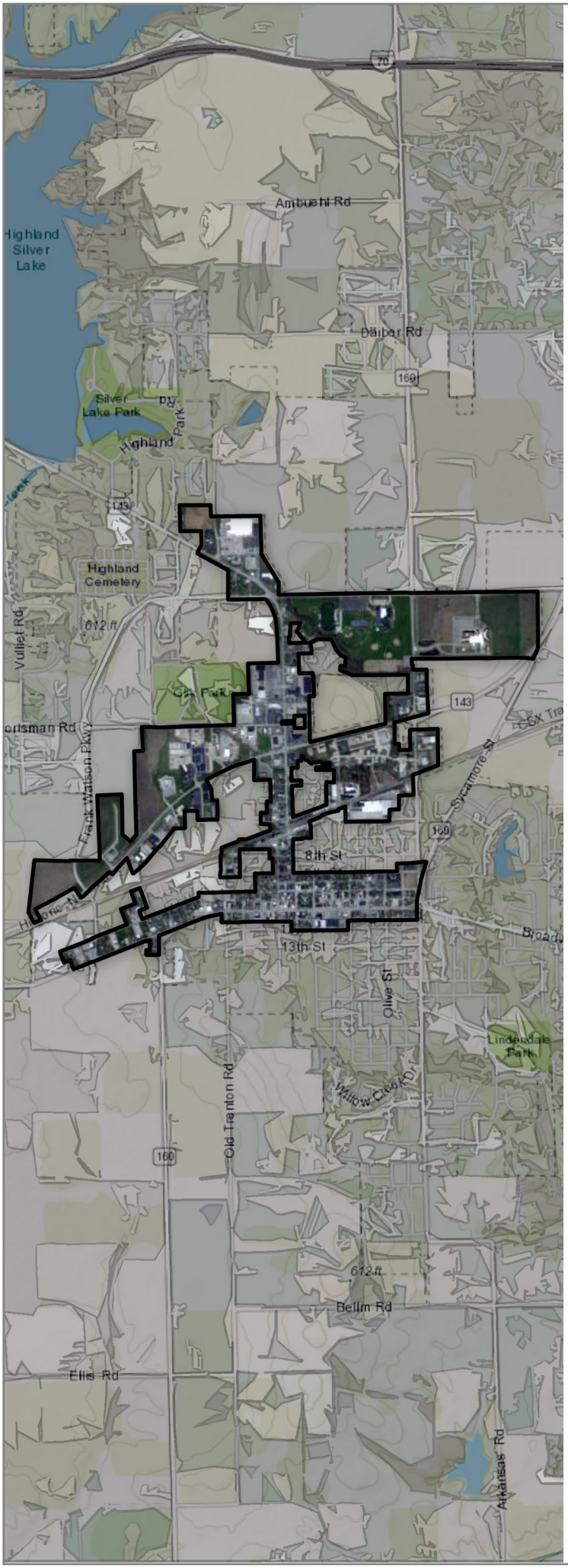
NOES:

APPROVED:

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

ATTEST:

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



BUSINESS DISTRICT A
AS AMENDED

BUSINESS DISTRICT REDEVELOPMENT PLAN & PROJECT

February 4, 2019

The City of
HIGHLAND, IL

MORAN
ECONOMIC DEVELOPMENT

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SECTION I. INTRODUCTION

Municipalities are authorized to create Business Districts by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 et seq. (the "Act"). The Act sets forth the requirements and procedures for establishing a Business District and a Business District Plan. Additionally, this portion of the Act has provisions for amending a redevelopment plan and project.

On September 18, 2017, the City of Highland (the "City") passed Ordinances adopting and establishing the Business District A Redevelopment Plan (the "Original Plan") and Redevelopment Project Area (the "Original Area"). On February 4, 2019, the City passed an Ordinance establishing a Public Hearing Date to give notice of the City's intent to amend that Original Plan to provide for the inclusion of additional parcels of property. Such action was deemed desirable as part of the City's continuous effort to maximize the potential of the Business District. The proposed Area to be added through amendment (the "Amended Area"), as well as the Original Area, can be seen in Exhibit A. The Boundary Map for the Amended Area as a whole is shown in Exhibit B.

This Amended Business District Redevelopment Plan (the "Amended Plan") includes the following:

II-A. Blight Analysis of Amended Area

A. Introduction
B. Statutory Qualifications
C. Investigation and Analysis of Blighting Conditions
D. The Proposed Amended District
E. Review of Findings & Qualifications of the Amended District
F. Qualification Summary & Findings

II-B. Amended Business District Redevelopment Plan

A. Objectives
B. Policies
C. Components of the Business District Plan

III-C. Findings and Completion of Obligations

A. Formal Findings
B. Completion of Busines s District Projects/Retirement of Obligations

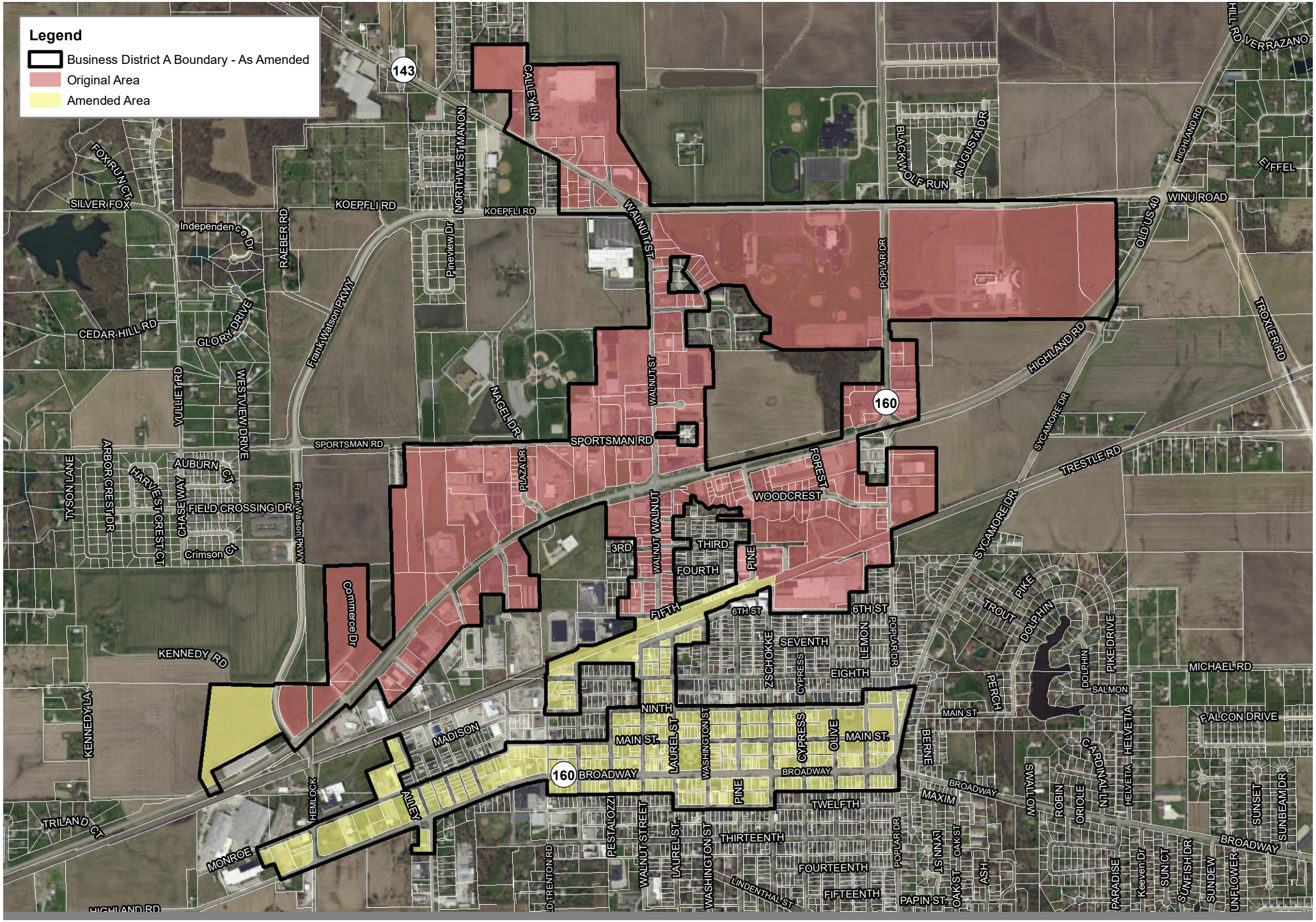

EXHIBIT A - AMENDED AREA
BUSINESS DISTRICT A - AS AMENDED
Highland, IL

Miles
0 0.2 0.4 0.8 1.2 1.6

MORAN
ECONOMIC DEVELOPMENT

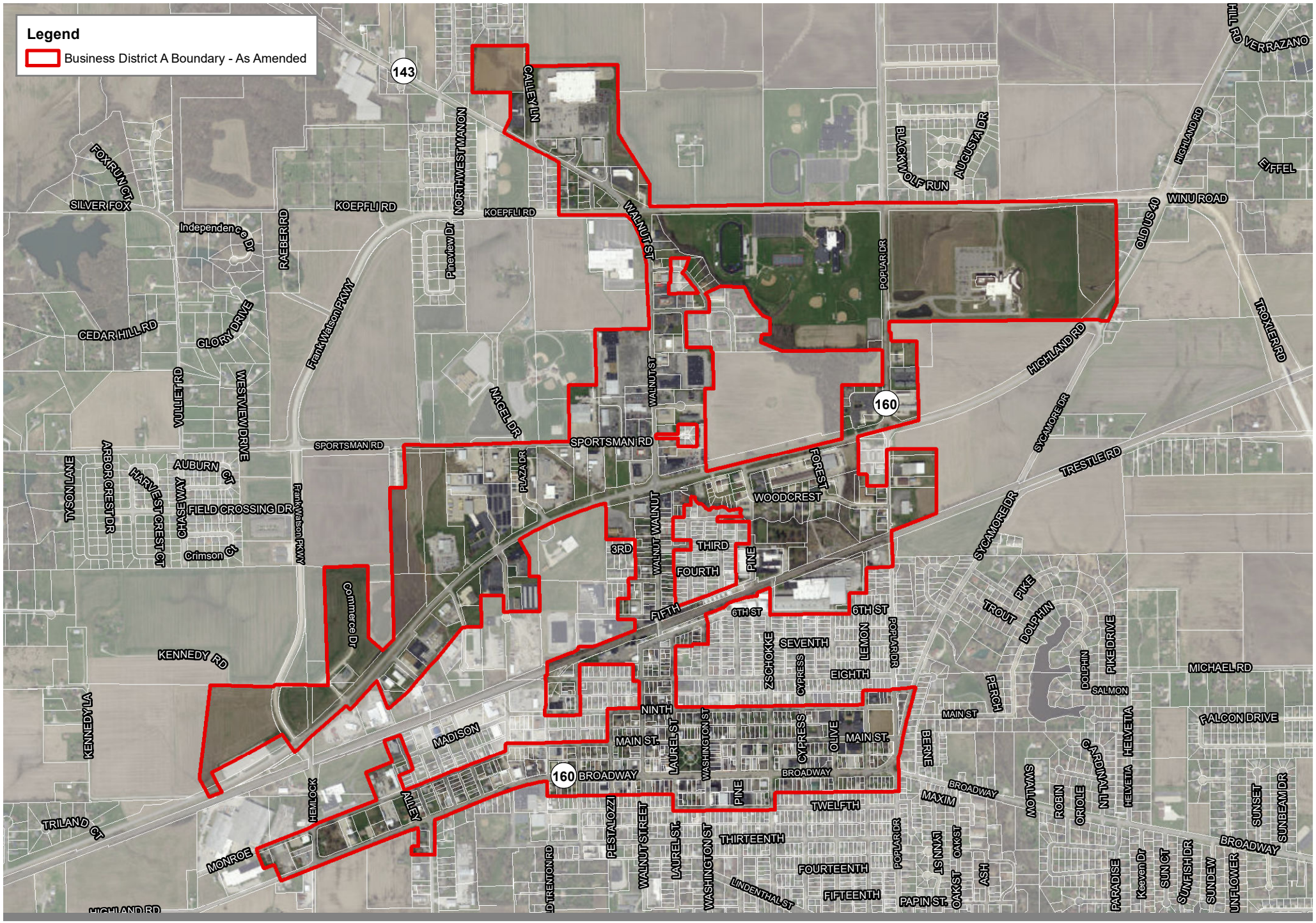

EXHIBIT B - BOUNDARY MAP
BUSINESS DISTRICT A - AS AMENDED
Highland, IL

0 0.2 0.4 0.8 1.2 1.6 Miles

MORAN ECONOMIC DEVELOPMENT

SECTION II. AMENDMENT TO BUSINESS DISTRICT REDEVELOPMENT PLAN

Business Districts are authorized by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 "the Act". The Act finds and declares that:

- *It is essential to the economic and social welfare of each municipality that business districts be developed, redeveloped, improved, maintained and revitalized, that jobs and opportunity for employment be created within the municipality, and that, if blighting conditions are present, blighting conditions be eradicated by assuring opportunities for development, or redevelopment, encouraging private investment, and attracting sound and stable business and commercial growth;*

- *It is further found and determined that as a result of economic conditions unfavorable to the creation, development, improvement, maintenance, and redevelopment of certain business and commercial areas within municipalities opportunities for private investment and sound and stable commercial growth have been and will continue to be negatively impacted and business and commercial areas within many municipalities have deteriorated and will continue to deteriorate, thereby causing a serious menace to the health, safety, morals, and general welfare of the people of the entire State, unemployment, a decline in tax revenues, excessive and disproportionate expenditure of public funds, inadequate public and private investment, the unmarketability of property, and the growth of delinquencies of crime.*

- *In order to reduce threats to and to promote and protect the health, safety, morals, and welfare of the public and to provide incentives which will create employment and job opportunities, will retain commercial businesses in the State and related job opportunities and will eradicate blighting conditions if blighting conditions are present, and for the relief of unemployment and the maintenance of existing levels of employment, it is essential that plans for business districts be created and implemented and that business districts be created, developed, improved, maintained, and redeveloped.*

- *The creation, development, improvement, maintenance, and redevelopment of business districts will stimulate economic activity in the State, create and maintain jobs, increase tax revenues, encourage the creation of new and lasting infrastructure, other improvements, and facilities, and cause the attraction and retention of businesses and commercial enterprises which generate economic activity and services and increase the general tax base, including, but not limited to, increased retail sales, hotel or restaurant sales, manufacturing sales, or entertainment industry sales, thereby increasing employment and economic growth.*

- *It is hereby declared to be the policy of the State, in the interest of promoting the health, safety, morals, and general welfare of all the people of the State, to provide incentives which will create new job opportunities and retain existing commercial businesses within the State and related job opportunities, and it is further determined and declared that the relief of conditions of unemployment, the maintenance of existing levels of employment, the creation of new job opportunities, the retention of existing commercial businesses, the increase of industry and commerce within the State, the reduction of the evils attendant upon unemployment, and the increase and maintenance of the tax base of the State and its political subdivisions are public purposes and for the public safety, benefit, and welfare of the residents of this State.*

- *The exercise of the powers provided in this Law is dedicated to the promotion of the public interest, to the enhancement of the tax base within business districts, municipalities, and the State and its political subdivisions, the creation of employment, and the eradication of blight, if present within the business district, and the use of such powers for the creation, development, improvement, maintenance, and redevelopment of business districts of a municipality is hereby declared to be for the public safety, benefit, and welfare of the residents of the State and essential to the public interest and declared to be for public purposes.*

- The Act is intended to be used by municipalities to address and eradicate problems that cause areas to qualify as "blighted", and to carry out development and redevelopment projects that serve this end.

The Act allows a municipality to accomplish development, redevelopment and rehabilitation activities on a locally-controlled basis. Development, redevelopment and rehabilitation within a designated District will maintain existing taxes from sales within the District and, thus, maintain existing tax revenues and create new tax revenues which will be used to improve the District. These tax revenues can be used to finance certain "Business District Costs" as identified within the Act.

The statute allows the corporate authorities to designate an area of the municipality as a business district after a public hearing. Powers extended to the corporate authorities in a designated business district include the following:

- *To make and enter into all contracts necessary or incidental to the implementation and furtherance of a business district plan. A contract by and between the municipality and any developer or other nongovernmental person to pay or reimburse said developer or other nongovernmental person for business district project costs incurred or to be incurred by said developer or other nongovernmental person shall not be deemed an economic incentive agreement under Section 8-11-20, notwithstanding the fact that such contract provides for the sharing, rebate, or payment of retailers' occupation taxes or service occupation taxes (including, without limitation, taxes imposed pursuant to subsection (11)) the municipality receives from the development or redevelopment of properties in the business district. Contracts entered into pursuant to this subsection shall be binding upon successor corporate authorities of the municipality and any party to such contract may seek to enforce and compel performance of the contract by civil action, mandamus, injunction, or other proceeding.*

- *Within a business district, to acquire by purchase, donation, or lease, and to own, convey, lease, mortgage, or dispose of land and other real or personal property or rights or interests therein; and to grant or acquire licenses, easements, and options with respect thereto, all in the manner and at such price authorized by law. No conveyance, lease, mortgage, disposition of land or other property acquired by the municipality or agreement relating to the development of property, shall be made or executed except pursuant to prior official action of the municipality. No conveyance, lease, mortgage, or other disposition of land owned by the municipality, and no agreement relating to the development of property, within a business district shall be made without making public disclosure of the terms and disposition of all bids and proposals submitted to the municipality in connection therewith. To acquire property by eminent domain in accordance with the Eminent Domain Act.*

- *To clear any area within a Business District by demolition or removal of any existing buildings, structures, fixtures, utilities, or improvements, and to clear and grade land.*

- *To install, repair, construct, reconstruct, or relocate public streets, public utilities, and other public site improvements within or without a business district which are essential to the preparation of a business district for use in accordance with a business district plan.*

- *To renovate, rehabilitate, reconstruct, relocate, repair, or remodel any existing buildings, structures, works, utilities, or fixtures within any business district.*

- *To construct public improvements, including but not limited to buildings, structures, works, utilities, or fixtures within any business district.*

- *To fix, charge, and collect fees, rents, and charges for the use of any building, facility, or property or any portion thereof owned or leased by the municipality within a business district.*

- *To pay or cause to be paid business district project costs. Any payments to be made by the municipality to developers or other nongovernmental persons for business district project costs incurred by such developer or other nongovernmental person shall be made only pursuant to the prior official action of the municipality evidencing an intent to pay or cause to be paid such business district project costs. A municipality is not required to obtain any right, title, or interest in any real or personal property in order to pay business district project costs associated with such property. The municipality shall adopt such accounting procedures as shall be necessary to determine that such business district project costs are properly paid.*

- *Utilize up to 1% of the revenue from a business district retailers' occupation tax and service occupation tax imposed under paragraph (10) and a hotel operators' occupation tax under paragraph (11) of Section 11-74.3-3 in connection with one business district for eligible costs in another business district that is: (A) contiguous to the business district from which the revenues are received; (B) separated only by a public right of way from the business district from which the revenues are received; or (C) separated only by forest preserve property from the business district from which the revenues are received if the closest boundaries of the business districts that are separated by the forest preserve property are less than one mile apart.*

- *To apply for and accept grants, guarantees, donations of property or labor or any other thing of value for use in connection with a business district project.*

- *If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a retailers' occupation tax and a service occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for business district project costs as set forth in the business district plan approved by the municipality.*

- *If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a hotel operators' occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for the business district project costs as set forth in the business district plan approved by the municipality.*

The Act specifies that before a municipality can designate a District which imposes a retailers' occupation tax and create a Plan for such a District, the municipality must find that the District is "blighted", as that term is defined in the Act.

The Act also requires that any Plan adopted by a municipality include:

- A specific description of the District boundaries and map;
- A general description of each project proposed to be undertaken within the District including a description of the approximate location of each project and a description of any developer, user, or tenant of any property to be located or improved within the proposed business district;
- The name of the proposed District;
- The estimated business district project costs;
- Anticipated source of funds to pay District project costs;
- Anticipated type and terms of any obligations to be issued; and
- The retailers' occupation tax and service occupation tax, if any, and the rate of such taxes and the period of time for which the tax shall be imposed.

SECTION II-A. BLIGHT ANALYSIS OF AMENDED AREA

A. Introduction

Municipalities are authorized to create business districts by the Illinois Municipal Code (65 ILCS 5/11-74.3 et seq. - the "Act"). The Act sets forth the requirements and procedures for establishing a business district and a business district plan, as well as for amending such districts and plans. The City has deemed such action desirable in order to maximize the potential of the existing Business District program.

The criteria and individual factors that were utilized in conducting the evaluation of the conditions in the Proposed Amended District Area (the "Amended District") are outlined on the following pages.

B. Statutory Qualifications

The definitions for qualifying the Amended District as "blighted" are defined in the Act as follows:

"Blighted area" means an area that is a blighted area which, by reason of the predominance of defective, non-existent, or inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire or other causes, or any combination of those factors, retards the provision of housing accommodations or constitutes an economic or social liability, an economic underutilization of the area, or a menace to the public health, safety, morals, or welfare.

C. Investigation and Analysis of Blighting Conditions

In determining whether or not the Amended Area meets the eligibility requirements of the Act, various methods of research and field surveys were utilized. These included:

- On-site field examination of conditions in the District by experienced staff of Moran Economic Development. These personnel are trained in techniques and procedures of determining conditions of local properties, utilities, streets, etc., and determination of eligibility of areas for business district designation.
- Research of documentation and property records made available through the Madison County Supervisor of Assessments.
- Interviews with City engineers on the existing conditions of the utilities and infrastructure in the Area.
- Review of the findings and determinations established by the Act in creating business districts. These findings include:
  - That it may be considered essential to the economic or social welfare of the municipality that business districts be maintained and revitalized by assuring opportunities for development or redevelopment and attracting sound and stable business and commercial growth.
  - That such a result should conform to the comprehensive plan of the municipality and a specific plan for business districts officially approved by the corporate authorities of the municipality after the public hearing.
  - That the exercise of the powers provided in Section 11 74.3 1 (of the Act) is dedicated to the promotion of the public interest and to the enhancement of the tax base of business districts, and the use of such powers for the development and redevelopment of business districts of a municipality is hereby declared to be a public use essential to the public interest.

The Act specifies that certain requirements must be met before a municipality can proceed with implementing business district development and redevelopment projects and imposing the retailers' occupation tax, service occupation tax, and hotel operators' occupation tax. One of these is that the municipality must demonstrate that the area to be added to the District qualifies as eligible for business district designation.

D. The Proposed Amended Area

The proposed area for inclusion through amendment to the Highland Business District A (the "District") encompasses 402 parcels of property and rights-of-way in the City. Generally, the Amended Area includes the east-west downtown corridor of the City. Beginning at the eastern portion of the boundary

the Amended Area takes in parcels adjacent to Poplar Street and continues west, taking in property south of Ninth Street and north of Twelfth Street. At Laurel Street the Amended Area takes in properties north to the railroad and west to Walnut Street. West of Walnut Street the Amended Area continues to Chestnut Street and then southwest to take in properties between Highland Road and Monroe Street. The Amended Area takes in parcels just east of Hemlock Street, which make up the southwestern portion of the boundary. North of US-40 a parcel west of Frank Watson Parkway is also taken in, which makes up the westernmost portion of the Amended Area. The original Business District Boundary Area, as well as the Amended Area is shown in the attached Exhibit A, and the Amended Business District Boundary Map as Exhibit B. The existing land use in the Amended District is attached as Exhibit C.

E. Review of Findings & Qualifications of the Amended Area

In order to impose the retailers' occupation tax and service occupation tax, the corporate authorities of the municipality shall make a formal finding that the Amended Area is a "Blighted Area", as defined in the Act. The following is a review of the findings:

- **Deterioration of Site Improvements**

  The majority of the Amended Area exhibits deteriorated site improvements in some form, which can be classified as either structural or surface improvements. Approximately 68% of the 464 structures in the Amended Area show some sort of notable defects in the structural components, which were common in foundations, exterior walls, roofs, doors, windows, gutters, downspouts, siding, and other fascia materials. The Amended Area encompasses the older portion of the City, and as such many of the deterioration present in the structures can be attributed to general age.

  Additionally 66% of the parcels exhibit deteriorated surface improvements. Common forms of this type of deterioration found were cracking sidewalks, unkempt gravel areas, cracked and deteriorated roadway surfacing, potholes, crumbling asphalt, and grass or weed growth in some of the surface improvements. In other portions of the proposed district parking lots, entry ways, alleyways, and driveways lack proper pavement and exhibit clear signs of deterioration. Similarly to the structural deterioration much of the surface deterioration can be attributed to general age, as over time vehicular wear and exposure to the elements degrades the improvements. This is especially true in northern and western portions of the area.

  In addition to the structural and surface deterioration, deteriorated utilities exist in one form or another throughout the area. Conversations with City officials and utility experts have confirmed that much of the water and sewer piping in the Amended Area is antiquated. Portions of the system serving the main thoroughfares date back to the 1920's, with cast iron lines that are considerably outdated due to their susceptibility to breakage. In addition to the outdated lines some of the mains in the Amended Area are undersized, and in combination these two factors could lead to fire suppression issues, which are detailed further below.

- **Existence of Conditions Which Threaten Property by Fire**

  The aged and deteriorated utilities in the Amended Area could potentially limit fire suppression. Additionally the undersized mains may be inadequate for sufficient fire flows. These problems become more threatening in the older portion of the Amended Area where there are examples of excessive land coverage and overcrowding of structures. These conditions are representative of the over-intensive use of property and the crowding of buildings and accessory facilities onto a site, such as the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety and the presence of multiple buildings on a single parcel. These issues are further discussed below as they relate to the improper subdivision or obsolete platting, but they also contribute to the conditions which threaten property by fire in that it creates an increased threat of the spread of fire due to the close proximity of buildings.

- **Improper Subdivision or Obsolete Platting**
  Many of the parcels within the Amended Area are characterized by improper subdivision or obsolete platting. The existing platting does not meet the needs of the contemporary commercial users, as described below:

  A number of the uses in the Amended Area have changed over time, and consequently the manner in which they were platted makes little sense for their current use and would hamper future land use. These parcels contribute to parking issues and are an inefficient use of land and represent improper subdivision and obsolete platting.

  In addition, numerous parcels especially in the north and western area are narrow with configurations of irregular size or shape that would be difficult to develop on a planned basis and in a manner compatible with contemporary standards and parking/loading requirements. These parcels do not allow for sufficient access to and frontage along the nearest rights-of-way.

  Further, there are several parcels which remain vacant due to a combination of odd shape, inadequate drainage, and lack of adequate access to, or visibility from the street. These parcels are, or will likely become, usable and begin to contribute to the City's tax base upon the redevelopment of all or a portion of the Amended Area.

  Lastly, the improper subdivision or obsolete platting is evidenced by the overcrowding of structures and excessive land coverage detailed prior, which in turn contributes to other blighting factors in the Amended Area.

The Amended Area, by reason of a predominance of the deterioration of site improvements, existence of conditions which threaten property by fire, and improper subdivision or obsolete platting constitutes an economic and social liability to the City. Additionally, a menace to the public health, safety, morals, or welfare is present because of the existing conditions in the Amended Area.

The presence of deteriorated conditions can create a perception of an area in decline, where investment or reinvestment is not occurring. The Amended Area consists of the City's older downtown commercial area and some of the older residential blocks. When reinvestment does not occur in aging properties then the structural and surface improvements decline, and in turn property values decrease. This is notable in the vast majority of the parcels in the Amended Area, and contributes to the economic liability of the Area as a whole. This liability can be analyzed in terms of the relative equalized assessed valuation (EAV) growth rate of the Proposed Amended District compared to the balance of the City, which is the City's EAV minus the EAV of the Amended Business District properties. This comparison is illustrated in Table A.

TABLE A – AMENDED AREA EAV GROWTH RATES

YEAR	HIGHLAND[1]	BUSINESS DISTRICT[2]	% CHANGE	BALANCE[3]	% CHANGE
2016	$186,123,330	$14,707,190	**0.28%**	$171,416,140	1.96%
2015	$182,790,762	$14,666,590	**-0.44%**	$168,124,172	-0.05%
2014	$182,931,002	$14,731,020	**0.70%**	$168,199,982	2.38%
2013	$178,912,610	$14,629,310	**-3.68%**	$164,283,300	-2.15%
2012	$183,079,397	$15,187,750	**-1.15%**	$167,891,647	-0.77%
2011	$184,554,189	$15,364,120	-	$169,190,069	-

[1]Total City Equalized Assessed Value (EAV). Source: Madison County Clerk

[2]Total EAV of the Parcels in the Amended Area. Source: Madison County Supervisor of Assessments

[3]Total City EAV Minus the EAV of the Parcels in the Amended Area

From 2011-2016 the properties in the Amended Area had lower annual EAV growth rates than the balance of the City. Additionally, the properties in the Amended Area had several years of negative EAV growth, averaging a loss of 0.86% annually. Of the 402 parcels in the Area, 368 (92%) have lost value since 2011. This predominance of a lack of economic growth is illustrated in Exhibit D. This is evidence that the properties in the District are not only failing to maintain comparable growth rates to the balance of

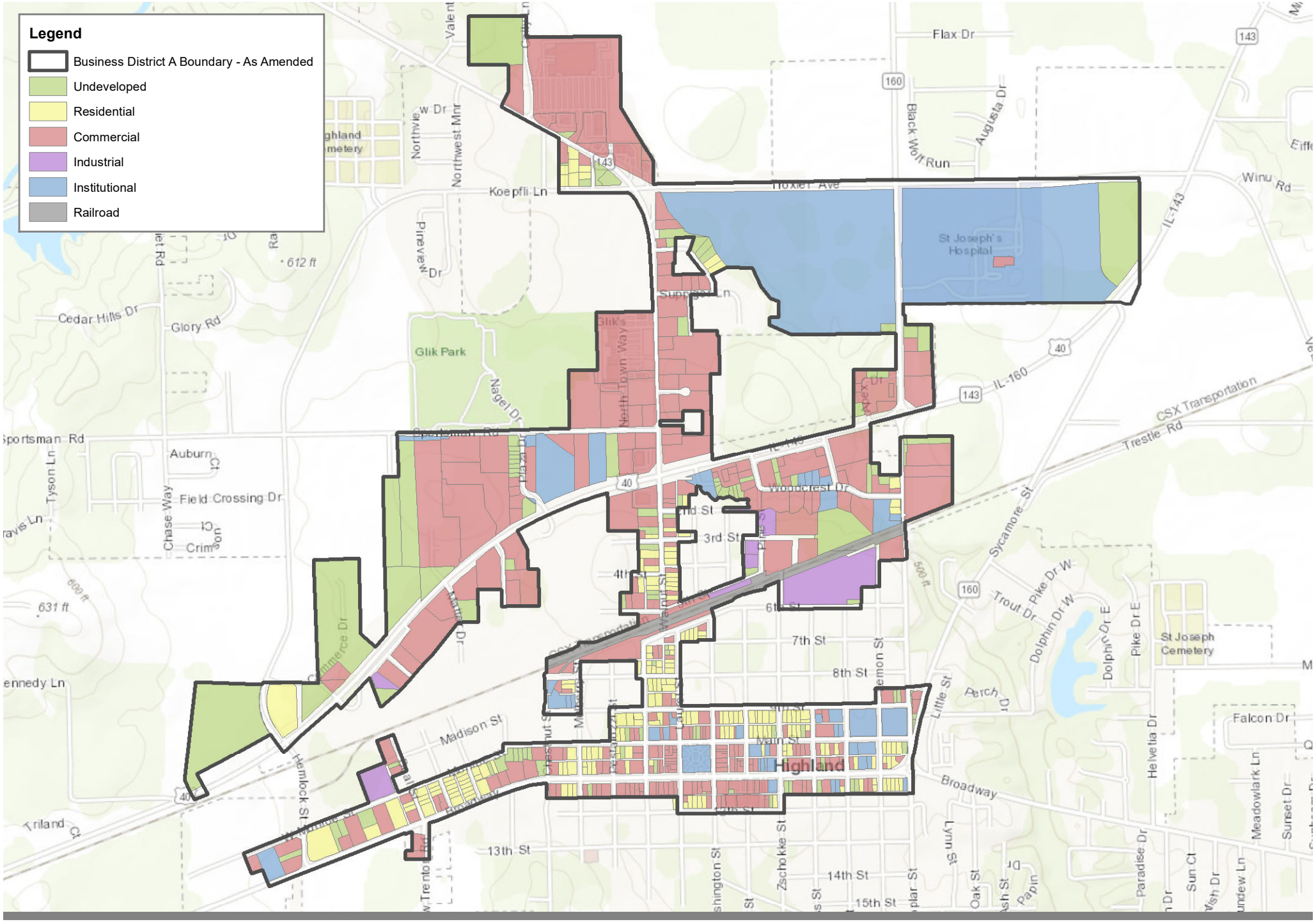

EXHIBIT C - EXISTING LAND USE
BUSINESS DISTRICT A - AS AMENDED
Highland, IL

0 0.175 0.35 0.7 1.05 1.4 Miles

MORAN ECONOMIC DEVELOPMENT

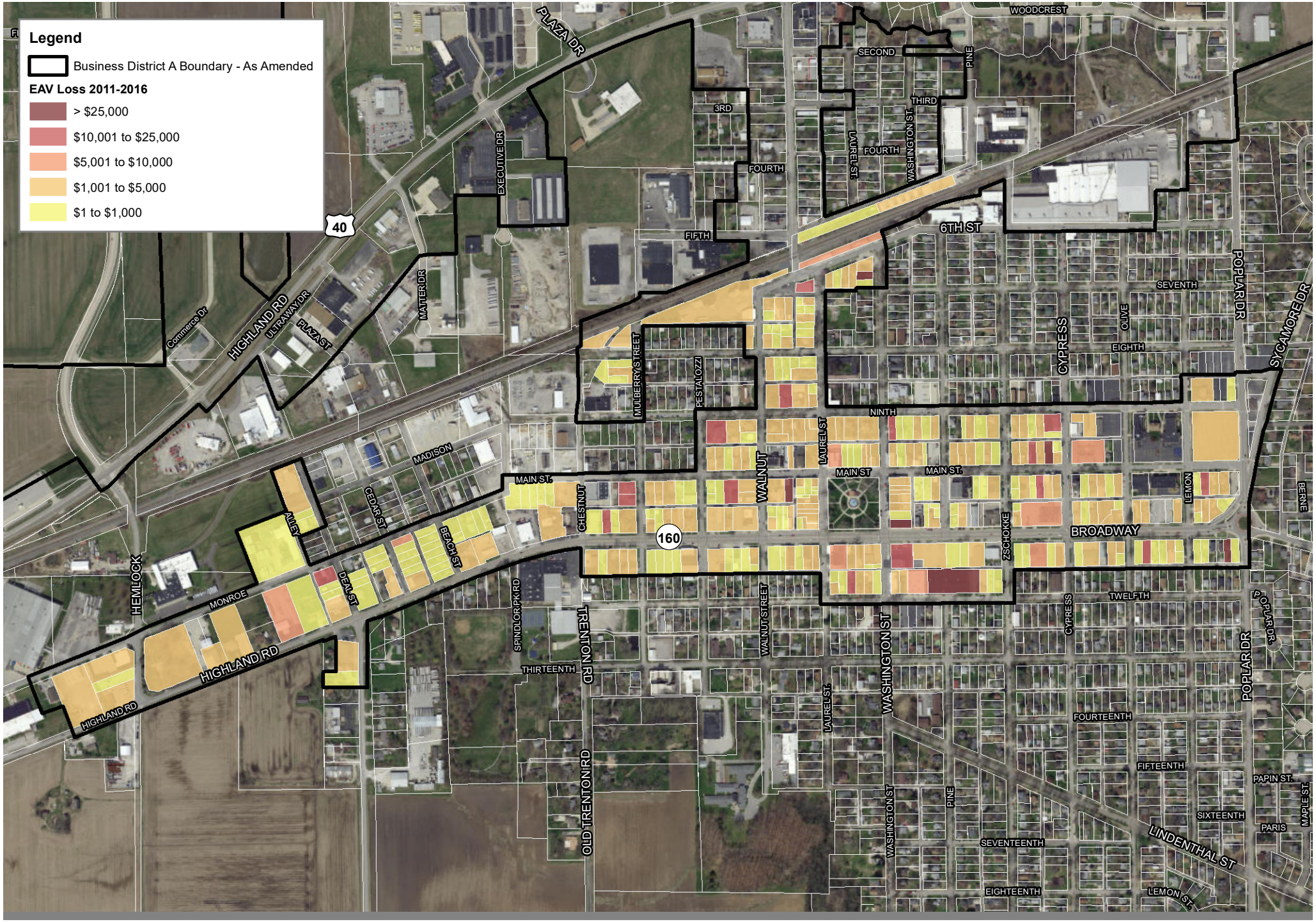

EXHIBIT D - EAV LOSS
BUSINESS DISTRICT A - AS AMENDED
Highland, IL

0 0.1 0.2 0.4 0.6 0.8 Miles

MORAN ECONOMIC DEVELOPMENT

the City, but also that they are declining in value. As such, the properties pose as an economic liability to the City.

The social liability can be assessed in terms of the loss of property tax revenues which provide for essential services to City residents, particularly police, fire, and emergency services. The Highland Police, Fire, and EMS departments are facing financial challenges and require additional support to maintain current levels of service going forward. The properties in the Amended Area that have declined in value since 2011, as shown in Exhibit D, combine to total over $1M in lost EAV over this time period. This equates to lost tax revenues which are used to fund essential services for the public. As such, the Amended Area poses a social liability to the City.

The blighting conditions in the Amended Area, in combination, create a menace to the public health, safety, and welfare. This is largely represented by the social liability discussed prior, but the fact that the properties in the District are declining in value creates a liability to those services funded by the associated tax revenues. When the services are police, fire, and EMS, then there are conditions present which create a menace to public health, safety, and welfare. Additionally, failures in the aged and deteriorated utilities could lead to fire protection issues.

F. Qualification Summary & Findings

The Amended Area is found to be eligible as "blighted" due to the presence conditions representative of those outlined in the Act. These include:

- Unsanitary or Unsafe Conditions
- Deterioration of Site Improvements
- Existence of Conditions Which Endanger Property
- Improper Subdivision or Obsolete Platting

The prior factors, in combination, contribute to the Amended Area being an economic liability to the City, as well as contribute to the economic underutilization of the area. These factors also create a potential menace to the public health, safety, morals or welfare. Additional findings for the Amended Area include:

- The Amended Area, on the whole, has not been subject to growth and development through private enterprise.
- The Amended Area would not reasonably be anticipated to be developed or redeveloped without the aid of being a part of a Business District Development or Redevelopment Plan.
- The Amended Business District Development Plan conforms to the Comprehensive Plan for the development of the municipality as a whole.

SECTION II-B. AMENDED BUSINESS DISTRICT REDEVELOPMENT PLAN

The City of Highland, Illinois is considering the approval of the Amended Business District A Plan in order to provide an important tool for the remediation of blighting conditions present in the City. In looking to achieve this end, the City will seek to adhere to certain objectives and policies.

A. Objectives

The objectives of the Plan are to:

- Strengthen and grow the City's property and sales tax base, and increase the number of jobs within the City, through the expansion of economic activity within Highland.
- Provide the highest level of emergency medical care and public safety to the community.
- Continue to make Highland a "Healthy Community"
- Establish Highland as a destination for regional-scale retailing.
- Retain small businesses throughout the community.
- Explore ways to attract tenants to existing buildings.
- Achieve better design and aesthetics in retail and commercial areas throughout the Business District, including these areas' private and public structures, landscaping and signage.
- Improve the local roadway system to enable residents to easily patronize the City's shopping areas.
- Identify, meet and maintain the City's infrastructure needs.
- Upgrade the utilities throughout the Area, including the water distribution system and sanitary sewer system.
- Ensure the City's ability to provide adequate and safe collection and treatment of storm water and sanitary waste in the future.
- Promote continued investment in the City's infrastructure and services (water, sewer, electric, public safety, internet and telecommunications) to ensure quality, affordable utilities to serve Highland's present and future needs. Incremental upgrades to the city's aging infrastructure and public works are recommended to avoid costly one-time expenditures and allow the city to spread the costs out over several years.
- Ameliorate the blighting conditions within the District.
    - Upgrade the utilities throughout the Area, including the water distribution system and sanitary sewer system.
    - Redevelopment of those properties exhibiting deteriorated conditions, and other general site improvements.
- Enhance the sales tax base of the District.
    - Recruit new retail businesses to promote future sales tax growth.
    - Retain small businesses to the community.
- Enhance the property tax base of the District.
    - Recruit new development and encourage redevelopment to increase the EAV of the properties in the Area, which in turn creates new property tax revenues for all associated taxing districts.
- Continue to redevelop and revitalize downtown as a City center with a small town character which has a sense of place, is aesthetically attractive, and provides residential and commercial activities, and accommodates both vehicles and pedestrians.
- Evaluate the uses, walkability, design, and architectural styles of the general downtown to plan for future development.
- Reclaim the City's historic downtown through (re)development utilizing historic architecture, design and materials, for both public and private investment.
- Make downtown more accessible to residents and visitors, by integrating parking needs into land use planning and zoning.

B. Policies

The City of Highland will follow certain policies to achieve the objectives outlined above.

These policies include:

- Use Business District-derived revenues to implement the Plan.
- Utilize City staff and consultants to undertake those actions necessary to accomplish the specific public-side actions and activities outlined in the Business District Plan.
- Provide financial assistance, as permitted by the Act, to complete those certain private actions and activities as outlined in the Business District Plan.
- Use Business District-derived revenues to support new development.
- Use Business District-derived revenues to carry out public infrastructure improvements.
- Utilize the powers extended to the corporate authorities in a designated District.

These objectives and policies may be amended from time to time as determined by the City.

C. Components of the Amended Business District Plan

1. Boundary Delineation

A number of factors were taken into consideration in establishing the boundary of both the Original Area and Amended Area. Established planning guidelines and standards have been followed in delineating the boundary and preparing the Plan.

Field investigators employed by Moran Economic Development conducted research of the area and environs in order to ascertain the existence and prevalence of blighting factors. Moran Economic Development was assisted by information from Madison County and the City of Highland. Based upon these investigations, the eligibility requirements for establishing and enabling taxes, the determination of redevelopment needs within the City, and the location of the blighting factors found, the boundaries of the District were determined.

The original Business District A Area encompasses 250 parcels of property and rights-of-way in the City. Generally, the Original Area includes the commercial district of the City along IL-143 and US-40. Parcels adjacent to the intersection of Cally Lane and IL-143 make up the northernmost portion of the boundary, and the Area continues south to take in parcels adjacent to IL-143. At Troxler Avenue the Area extends east to IL-160, and takes in adjacent parcels. The Area takes in properties along IL-143 at the intersection with US-40, and extends south to the railroad tracks. East of this area the properties adjacent to Woodcrest Drive are taken in, which make up the southeastern portion of the boundary. At US-40 the Area continues west-southwest and takes in adjacent properties until reaching Frank Watson Parkway, which makes up the southwestern portion of the boundary.

The Amended Area encompasses 402 parcels of property and rights-of-way in the City. Generally, the Amended Area includes the east-west downtown corridor of the City. Beginning at the eastern portion of the boundary the Area takes in parcels adjacent to Poplar Street and continues west, taking in property south of Ninth Street and north of Twelfth Street. At Laurel Street the Area takes in properties north to the railroad and west to Walnut Street. West of Walnut Street the Area continues to Chestnut Street and then southwest to take in properties between Highland Road and Monroe Street. The Area takes in parcels just east of Hemlock Street, which make up the westernmost portion of the boundary.

2. The Development Project

The development goals of the City of Highland for the Business District envision a program resulting in the redevelopment of the downtown corridor in the City, through repair and rehabilitation of the existing improvements and construction of new improvements. The satisfaction of these needs will increase the sales and property tax revenues generated in the Area for the City, as well as provide a revenue source for the City to make necessary infrastructure improvements throughout the Area. These goals will be accomplished through both public and private projects to encourage commercial growth in the District. These projects will be undertaken by a range of stakeholders, from developers and property owners in the Area to the City itself. The Plan is to be adopted without specific designation of the developers for these

projects as they will be executed in phases throughout the life of the Business District. Projects may include multiple developers on a larger scale site development, individual property owners making building or site improvements on a smaller scale, or improvement projects initiated by the City. Thus, no specific users or tenants are presently identified; rather, as Developers are attracted to redevelop the Area, these will be considered by the City.

Key Projects for the Plan include:

- Construction of a new public safety facility which will serve this area and others;
- Fire and EMS Capital Costs as determined by the City;
- Upgrade of utilities to include water, sanitary and storm sewer drainage improvements; replacement of water lines, and other sewer and water system components; improvement to water treatment plant; potential construction of a retention pond to alleviate flooding issues; specifically water main replacement along IL Route 143.
- Infrastructure improvements, including the development of the interior and exterior street networks within the area;
- Further implementation of a Business Recruitment & Business Retention Program.
- Marketing the City of Highland to outside investors;
- The development of additional commercial or retail stores within the District;
- Construction and reconstruction of sidewalks throughout the Area;
- The facilitation of private investment within the District;
- Repair, renovation or remodeling of existing buildings, to include both exterior and interior improvements;
- Expansion of existing buildings to promote business growth and improve the marketability of existing buildings;
- Creation of a Façade Improvement Program;
- Creation and maintenance of public parking areas especially downtown;
- Improve existing streetscape and signage;
- Incorporate landscape elements designed to concentrate or remove silt and pollution from surface runoff water;
- Installation of storm sewer culverts;
- Utility trunk lines (e.g. water, sanitary sewer, telephone, etc.) constructed or reconstructed in road right-of-way or other public easements, replacing the existing overhead utility lines;
- Continue to improve handicap accessibility throughout the Area;
- Continued streetscape improvements along Broadway and other area roads, including lighting and banners to correspond with the existing improvements;
- The facilitation of private investment within the District; and
- Other activities or costs permitted under the Act.

The City intends to provide limited economic development assistance through the funding of certain development costs to be incurred by a developer(s) for these Projects under the terms and conditions of separate development agreements, as guided by the policies of this Amended Plan. Economic development assistance shall include expenditures for public improvements and extraordinary project costs. These costs for the Projects are estimated in Table B on the following page.

Table B should not be construed to limit the ability of the City to enter into development agreements, which provide for other costs, additional costs, or a different distribution of these costs among the various line items. Specific limitations on such cost items and any distribution between them will be specified in development agreements by and between the City and any developer(s).

3. Name of Business District

The name of the District is Business District A.

4. Estimated Business District Project Costs

The cost estimate associated with development activities to be funded from available revenues of the City (the "Pledged Revenues") as discussed below, is presented in Table B - Estimated Amended Business District Project Costs. The estimate includes reasonable and necessary costs incurred, or estimated to be incurred, during the implementation of the Amended Business District Plan. The estimated costs in Table B are subject to refinement as specific plans and designs are finalized and experience is gained in implementing the Amended Plan and do not include financing costs and the retail sales tax which will be applied to pay the portion of such costs which are eligible to be funded under the Act. As such, debt service and expenses associated with issuance bonds, or other obligations, are in addition to costs stated in Table B. It should also be noted that the Estimated Amended Business District Project Costs listed below are likely to be more than might be extended to a developer through any formal agreement between a developer and the City.

TABLE B - ESTIMATED AMENDED BUSINESS DISTRICT PROJECT COSTS

DESCRIPTION	ESTIMATED COSTS
Costs of studies, surveys development of plans, and specifications, implementation and administration of the district including but not limited to staff and professional service costs for architectural, engineering, legal, financial, planning and other services;	$1,800,000
Property assembly costs, including but not limited to acquisition of land and other real or personal property;	$2,000,000
Site preparation costs, including but not limited to clearance, demolition or removal of any existing buildings, structures, fixtures, utilities, and improvements and clearing and grading of land;	$4,200,000
Costs of installation, repair, construction, reconstruction, extension, or relocation of public streets, public utilities, and other public site improvements within or without the business district which are essential to the preparation of the business district for use in accordance with the business district plan, and specifically including payments to developers or other nongovernmental persons as reimbursement for site preparation costs incurred by the developer or nongovernmental person;	$6,000,000
Costs of renovation, rehabilitation, reconstruction, relocation, repair, or remodeling of any existing buildings, improvements, and fixtures within the business district, and specifically including payments to developers or other nongovernmental persons as reimbursement for costs incurred by those developers or nongovernmental persons;	$3,500,000
Costs of installation or construction within the business district of buildings, including public safety buildings, structures, works, streets, improvements, equipment, utilities, or fixtures	$19,000,000
General financing costs including but not limited to all necessary and incidental expenses related to the issuance of obligations including payment of interest on obligations;	$1,500,000
TOTAL ESTIMATED BUDGET	**$38,900,000**

Expenditures in individual categories may differ from those shown above; however, the total amount of the Estimated Redevelopment Project Costs will not exceed $38,900,000 plus any additional interest and financing costs as may be required. Adjustments may be made among budget categories to reflect implementation of the Plan.

5. Anticipated Source of Funds to Pay Business District Project Costs

The anticipated source of funds to pay District project costs are those tax revenues raised by the retailers' occupation tax to be imposed by the Business District (the "Business District Tax") which

will be applied to pay eligible costs under the Act. In addition, the District's costs and obligations may be paid for, in whole or in part, by revenues from other funding sources. These may include state and federal programs, municipal sales tax revenue and tax increment financing revenues in those portions of the Amended Business District which overlap with the Amended Business District Redevelopment Area (collectively, the "Pledged Revenues").

6. Anticipated Type and Terms of Any Obligations to be issued

In order to expedite the implementation of the Amended Business District Plan, The City of Highland, pursuant to the authority granted to it under the Act, may issue obligations to pay for the Amended Business District Costs. These obligations may be secured by future amounts to be collected and allocated to the Business District Tax Allocation Fund. Such obligations may take the form of any loan instruments authorized by the Act.

Such loans or obligations may be issued pursuant to the Amended Business District Plan. The City anticipates that notes, bonds, or similar obligations may be issued secured by revenues in the Business District Tax Allocation Fund to fund eligible District costs.

When District costs, including all municipal obligations financing Business District project costs incurred under Section 11-74.3-3 have been paid, any surplus funds then remaining in the Business District Tax Allocation Fund shall then by distributed to the municipal treasurer for deposit into the municipal general corporate fund.

7. The rate of Any Tax to be Imposed pursuant to Subsection (10) and (11) of Section 11-74.3-3 of the Act

Within the District, a rate of tax of 0.5% shall be imposed as a retailer's occupation tax and service occupation tax. Such tax shall be imposed for up to, but no more than, 23 years from the date of the Original Business District Plan adoption.

SECTION II-C. FINDINGS AND COMPLETION OF OBLIGATIONS

A. Formal Findings

The City of Highland makes the following formal findings with respect to amending the Business District A Plan:

The area to be added to the Amended Business District is contiguous and includes only parcels of real property directly and substantially benefited by the Amended Business District Plan.

The Amended Business District, in its entirety, is located within the City limits of Highland, Illinois.

The City's exercise of the powers provided in the Act is dedicated to the promotion of the public interest and to the enhancement of the tax base of the Business District, and the use of the powers for the development and redevelopment of the Business District as provided in this Amended Plan is declared to be a public use essential to the public interest of the residents of the City of Highland, Illinois.

The Amended Business District Area is a blighted area; that, by reason of defective, non-existent, or inadequate street layout, existence of conditions which threaten property by fire, and improper subdivision or obsolete platting. These factors, in combination, constitute an economic and social liability of the Amended Area in its present condition and use, and create a menace to public health, safety, or welfare.

The Amended Business District Area, on the whole, has not been subject to growth and development through investment by private enterprise or would not reasonably be anticipated to be redeveloped without the adoption of the Amended Business District Development Plan.

The Amended Business District Development Plan conforms to the Comprehensive Plan for the development of the municipality as a whole, as determined by the City Council.

B. Completion of Business District Projects / Retirement of Obligations

Upon payment of all Business District project costs and retirement of outstanding obligations, but in no event more than 23 years after the date of adoption of the ordinance approving the Original Business District Plan, the municipality shall adopt an ordinance immediately rescinding the taxes imposed pursuant to subsections of (10) and (11) of Section 11-74.3-3.

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APPENDIX A
ORIGINAL BUSINESS DISTRICT REDEVELOPMENT PLAN

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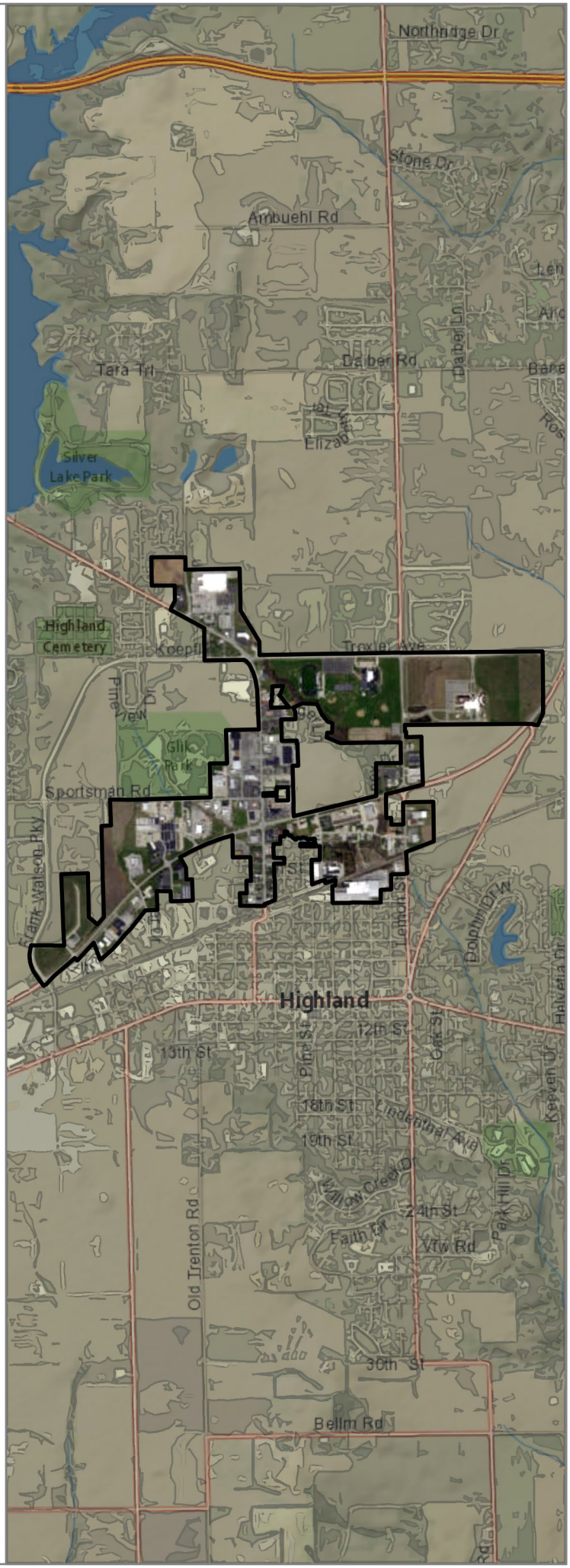
BUSINESS DISTRICT A

REDEVELOPMENT PLAN & PROJECT

August 21, 2017

The City of
HIGHLAND, IL



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SECTION I. INTRODUCTION

Municipalities are authorized to create Business Districts by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 et seq. (the "Act"). The Act sets forth the requirements and procedures for establishing a Business District and a Business District Plan. The purposes of this Plan are to provide a document that demonstrates that the Business District (as defined below) is blighted, provide actions and activities to eradicate the blighting conditions found in this portion of the City, and assist in the development of the Business District. This Plan also identifies those activities, sources of funds, procedures, and other necessary requirements needed to implement the Plan, and use the sales tax and hotel taxes if any, raised within the District to pay for certain eligible District costs. The City of Highland (the "City") desires to encourage investment and development throughout the City and within the Business District Area (the "Area"). The Comprehensive Plan for the municipality as whole states that the City utilize a variety of economic development tools to assist with the City's economic development goals and objectives. Some of these goals include:

- Preserving the City's small town atmosphere while maintaining the current level of public services, quality of the City's schools, family-friendly activities, parks, recreational programs and seasonal events;
- Protecting the quality of life in Highland by maintaining high standards of living and working conditions including public safety enhancements;
- Promote existing Highland businesses and recruit key industries to the City's commercial and industrial areas;
- Commercial redevelopment focused along the City's existing commercial corridors and commercial districts;

A variety of quality of life improvements throughout the Area are needed to achieve the above mentioned goals, particularly in the form of a new public safety building and a host of infrastructure improvements. Additionally the City desires to enhance the US-40 corridor, the IL-143 corridor, and the corridor leading to the older downtown portion of the City. In order to achieve these goals the City has desired to establish a Business District Redevelopment Plan and Project.

The proposed Business District A (the "District") encompasses 250 parcels of property and rights-of-way in the City. Generally, the Proposed Business District Area (the "Area") includes the commercial district of the City along IL-143 and US-40. Parcels adjacent to the intersection of Cally Lane and IL-143 make up the northernmost portion of the boundary, and the Area continues south to take in parcels adjacent to IL-143. At Troxler Avenue the Area extends east to IL-160, and takes in adjacent parcels. The Area takes in properties along IL-143 at the intersection with US-40, and extends south to the railroad tracks. East of this area the properties adjacent to Woodcrest Drive are taken in, which make up the southeastern portion of the boundary. At US-40 the Area continues west-southwest and takes in adjacent properties until reaching Frank Watson Parkway, which makes up the southwestern portion of the boundary. The boundary map for the Area is attached as Exhibit A, with the existing land use map as Exhibit B. The Area is legally described in Appendix A.

The Blight Analysis for the Area was presented to the City Council on August 21, 2017. The Blight Analysis outlined the qualifying factors found in the Area, and this information is referenced within this Business District Plan (the "Plan").

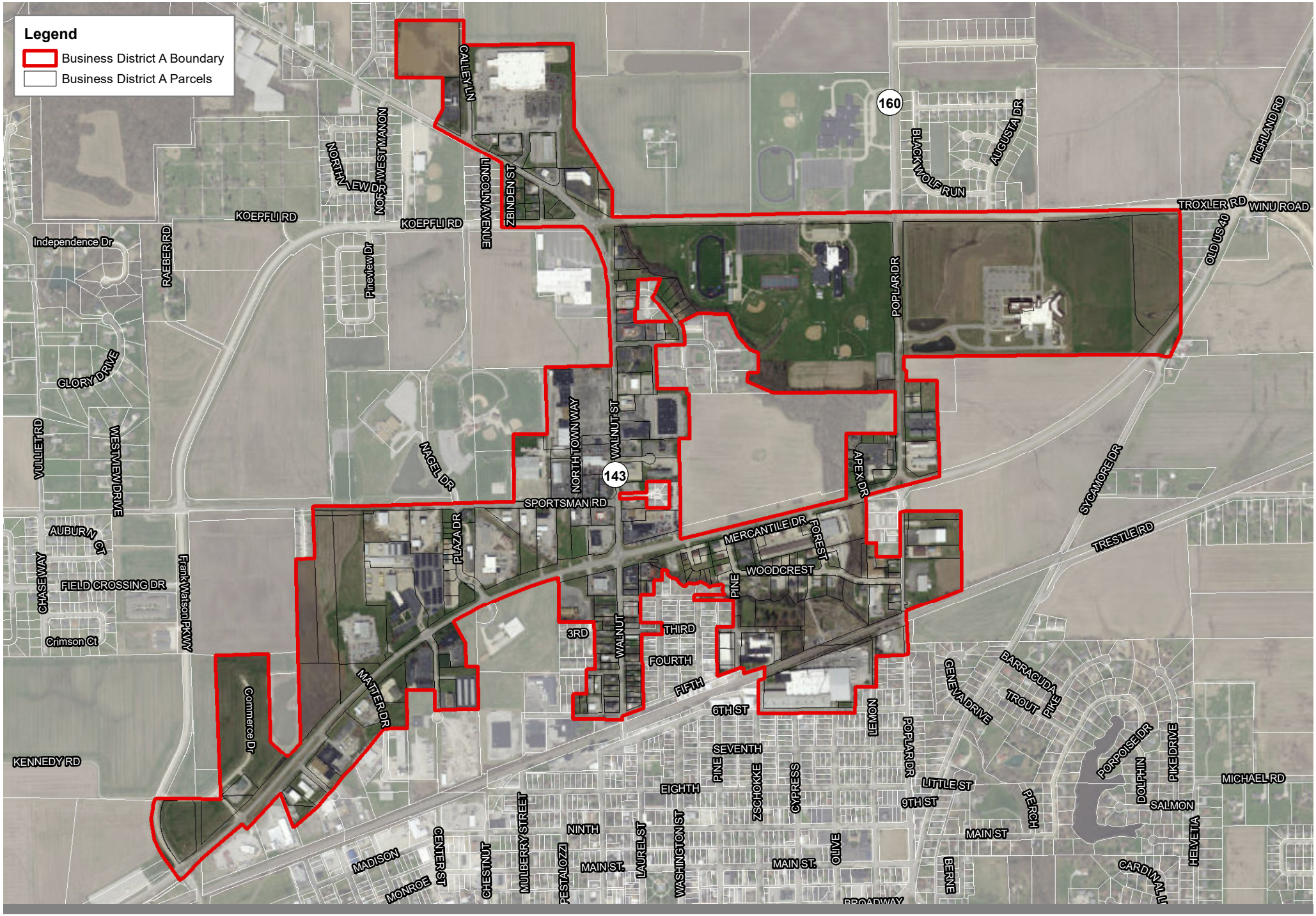

EXHIBIT A - BOUNDARY MAP
BUSINESS DISTRICT A
Highland, IL

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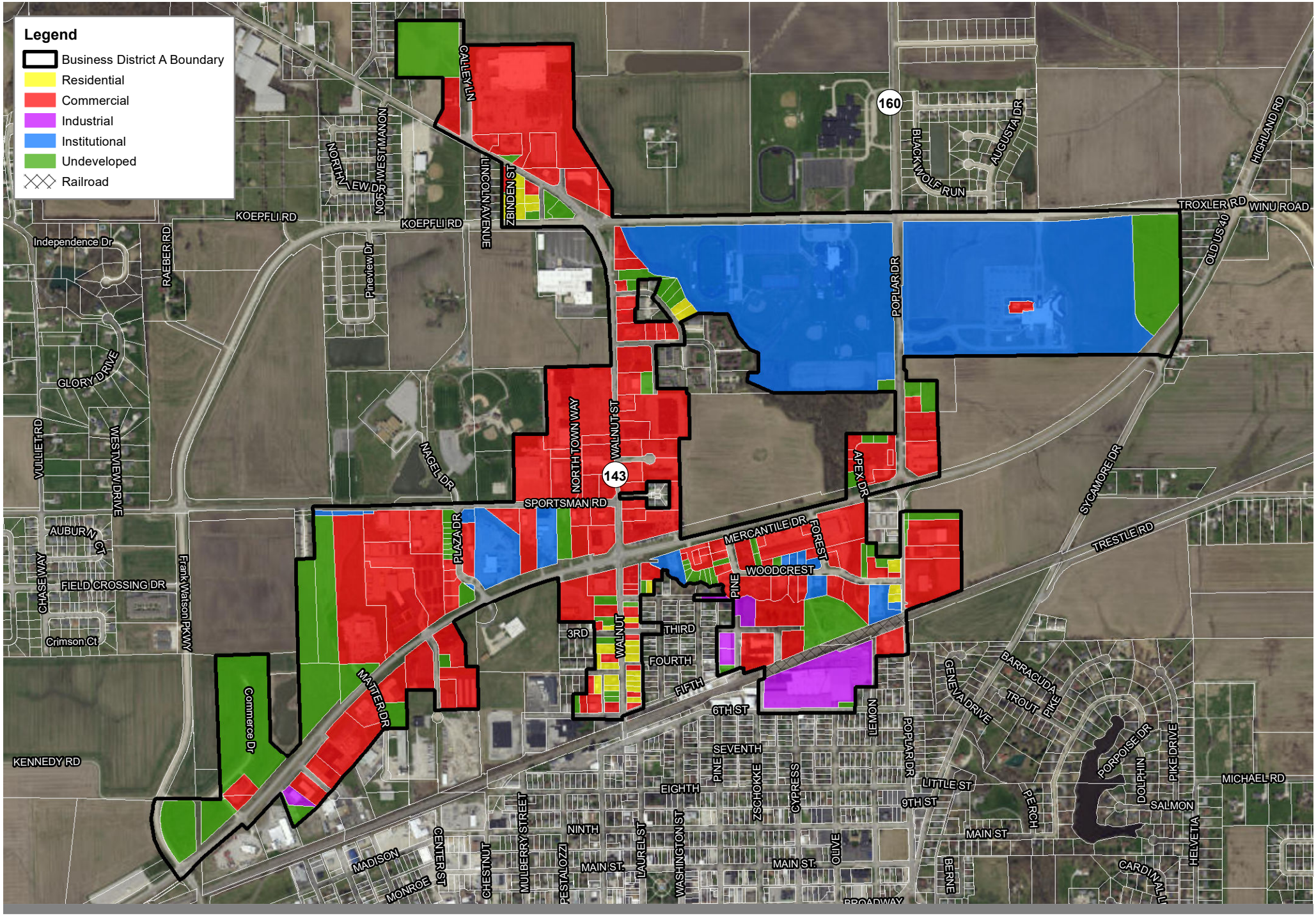

EXHIBIT B - EXISTING LAND USE
BUSINESS DISTRICT A
Highland, IL

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SECTION II. STATUTORY BASIS FOR BUSINESS DISTRICT DEVELOPMENT AND REDEVELOPMENT

Business Districts are authorized by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 "the Act". The Act finds and declares that:

- *It is essential to the economic and social welfare of each municipality that business districts be developed, redeveloped, improved, maintained and revitalized, that jobs and opportunity for employment be created within the municipality, and that, if blighting conditions are present, blighting conditions be eradicated by assuring opportunities for development, or redevelopment, encouraging private investment, and attracting sound and stable business and commercial growth;*

- *It is further found and determined that as a result of economic conditions unfavorable to the creation, development, improvement, maintenance, and redevelopment of certain business and commercial areas within municipalities opportunities for private investment and sound and stable commercial growth have been and will continue to be negatively impacted and business and commercial areas within many municipalities have deteriorated and will continue to deteriorate, thereby causing a serious menace to the health, safety, morals, and general welfare of the people of the entire State, unemployment, a decline in tax revenues, excessive and disproportionate expenditure of public funds, inadequate public and private investment, the unmarketability of property, and the growth of delinquencies of crime.*

- *In order to reduce threats to and to promote and protect the health, safety, morals, and welfare of the public and to provide incentives which will create employment and job opportunities, will retain commercial businesses in the State and related job opportunities and will eradicate blighting conditions if blighting conditions are present, and for the relief of unemployment and the maintenance of existing levels of employment, it is essential that plans for business districts be created and implemented and that business districts be created, developed, improved, maintained, and redeveloped.*

- *The creation, development, improvement, maintenance, and redevelopment of business districts will stimulate economic activity in the State, create and maintain jobs, increase tax revenues, encourage the creation of new and lasting infrastructure, other improvements, and facilities, and cause the attraction and retention of businesses and commercial enterprises which generate economic activity and services and increase the general tax base, including, but not limited to, increased retail sales, hotel or restaurant sales, manufacturing sales, or entertainment industry sales, thereby increasing employment and economic growth.*

- *It is hereby declared to be the policy of the State, in the interest of promoting the health, safety, morals, and general welfare of all the people of the State, to provide incentives which will create new job opportunities and retain existing commercial businesses within the State and related job opportunities, and it is further determined and declared that the relief of conditions of unemployment, the maintenance of existing levels of employment, the creation of new job opportunities, the retention of existing commercial businesses, the increase of industry and commerce within the State, the reduction of the evils attendant upon unemployment, and the increase and maintenance of the tax base of the*

State and its political subdivisions are public purposes and for the public safety, benefit, and welfare of the residents of this State.

- *The exercise of the powers provided in this Law is dedicated to the promotion of the public interest, to the enhancement of the tax base within business districts, municipalities, and the State and its political subdivisions, the creation of employment, and the eradication of blight, if present within the business district, and the use of such powers for the creation, development, improvement, maintenance, and redevelopment of business districts of a municipality is hereby declared to be for the public safety, benefit, and welfare of the residents of the State and essential to the public interest and declared to be for public purposes.*

- The Act is intended to be used by municipalities to address and eradicate problems that cause areas to qualify as "blighted", and to carry out development and redevelopment projects that serve this end.

The Act allows a municipality to accomplish development, redevelopment and rehabilitation activities on a locally-controlled basis. Development, redevelopment and rehabilitation within a designated District will maintain existing taxes from sales within the District and, thus, maintain existing tax revenues and create new tax revenues which will be used to improve the District. These tax revenues can be used to finance certain "Business District Costs" as identified within the Act.

The statute allows the corporate authorities to designate an area of the municipality as a business district after a public hearing. Powers extended to the corporate authorities in a designated business district include the following:

- *To make and enter into all contracts necessary or incidental to the implementation and furtherance of a business district plan. A contract by and between the municipality and any developer or other nongovernmental person to pay or reimburse said developer or other nongovernmental person for business district project costs incurred or to be incurred by said developer or other nongovernmental person shall not be deemed an economic incentive agreement under Section 8-11-20, notwithstanding the fact that such contract provides for the sharing, rebate, or payment of retailers' occupation taxes or service occupation taxes (including, without limitation, taxes imposed pursuant to subsection (11)) the municipality receives from the development or redevelopment of properties in the business district. Contracts entered into pursuant to this subsection shall be binding upon successor corporate authorities of the municipality and any party to such contract may seek to enforce and compel performance of the contract by civil action, mandamus, injunction, or other proceeding.*

- *Within a business district, to acquire by purchase, donation, or lease, and to own, convey, lease, mortgage, or dispose of land and other real or personal property or rights or interests therein; and to grant or acquire licenses, easements, and options with respect thereto, all in the manner and at such price authorized by law. No conveyance, lease, mortgage, disposition of land or other property acquired by the municipality or agreement relating to the development of property, shall be made or executed except pursuant to prior official action of the municipality. No conveyance, lease, mortgage, or other disposition of land owned by the municipality, and no agreement relating to the development of property, within a business district shall be made without making public disclosure of the terms and disposition of all bids and proposals submitted to the*

municipality in connection therewith. To acquire property by eminent domain in accordance with the Eminent Domain Act.

- *To clear any area within a Business District Ay demolition or removal of any existing buildings, structures, fixtures, utilities, or improvements, and to clear and grade land.*

- *To install, repair, construct, reconstruct, or relocate public streets, public utilities, and other public site improvements within or without a business district which are essential to the preparation of a business district for use in accordance with a business district plan.*

- *To renovate, rehabilitate, reconstruct, relocate, repair, or remodel any existing buildings, structures, works, utilities, or fixtures within any business district.*

- *To construct public improvements, including but not limited to buildings, structures, works, utilities, or fixtures within any business district.*

- *To fix, charge, and collect fees, rents, and charges for the use of any building, facility, or property or any portion thereof owned or leased by the municipality within a business district.*

- *To pay or cause to be paid business district project costs. Any payments to be made by the municipality to developers or other nongovernmental persons for business district project costs incurred by such developer or other nongovernmental person shall be made only pursuant to the prior official action of the municipality evidencing an intent to pay or cause to be paid such business district project costs. A municipality is not required to obtain any right, title, or interest in any real or personal property in order to pay business district project costs associated with such property. The municipality shall adopt such accounting procedures as shall be necessary to determine that such business district project costs are properly paid.*

- *Utilize up to 1% of the revenue from a business district retailers' occupation tax and service occupation tax imposed under paragraph (10) and a hotel operators' occupation tax under paragraph (11) of Section 11-74.3-3 in connection with one business district for eligible costs in another business district that is: (A) contiguous to the business district from which the revenues are received; (B) separated only by a public right of way from the business district from which the revenues are received; or (C) separated only by forest preserve property from the business district from which the revenues are received if the closest boundaries of the business districts that are separated by the forest preserve property are less than one mile apart.*

- *To apply for and accept grants, guarantees, donations of property or labor or any other thing of value for use in connection with a business district project.*

- *If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a retailers' occupation tax and a service occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for business district project costs as set forth in the business district plan approved by the municipality.*

- *If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a hotel operators' occupation tax in the business*

> *district for the planning, execution, and implementation of business district plans and to pay for the business district project costs as set forth in the business district plan approved by the municipality.*

The Act specifies that before a municipality can designate a District which imposes a retailers' occupation tax and create a Plan for such a District, the municipality must find that the District is "blighted", as that term is defined in the Act.

The Act also requires that any Plan adopted by a municipality include:

- A specific description of the District boundaries and map;
- A general description of each project proposed to be undertaken within the District including a description of the approximate location of each project and a description of any developer, user, or tenant of any property to be located or improved within the proposed business district;
- The name of the proposed District;
- The estimated business district project costs;
- Anticipated source of funds to pay District project costs;
- Anticipated type and terms of any obligations to be issued; and
- The retailers' occupation tax and service occupation tax, if any, and the rate of such taxes and the period of time for which the tax shall be imposed.

SECTION III. BLIGHT ANALYSIS

A. Introduction

Municipalities are authorized to create business districts by the Illinois Municipal Code (65 ILCS 5/11-74.3 et seq. - the "Act"). The Act sets forth the requirements and procedures for establishing a business district and a business district plan. The City has deemed such action desirable in order to remedy existing conditions detrimental to existing development in this portion of the City.

The criteria and individual factors that were utilized in conducting the evaluation of the conditions in the proposed business district (the "District") are outlined on the following pages.

B. Statutory Qualifications

The definitions for qualifying the District as "blighted" are defined in the Act as follows:

> *"Blighted area" means an area that is a blighted area which, by reason of the predominance of defective, non-existent, or inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire or other causes, or any combination of those factors, retards the provision of housing accommodations or constitutes an economic or social liability, an economic underutilization of the area, or a menace to the public health, safety, morals, or welfare.*

C. Investigation and Analysis of Blighting Conditions

In determining whether or not the District meets the eligibility requirements of the Act, various methods of research and field surveys were utilized. These included:

- On-site field examination of conditions in the District by experienced staff of Moran Economic Development. These personnel are trained in techniques and procedures of determining conditions of local properties, utilities, streets, etc., and determination of eligibility of areas for business district designation.

- Research of documentation and property records made available through the Madison County Supervisor of Assessments.

- Interviews with City engineers on the existing conditions of the utilities and infrastructure in the Area.

- Review of the findings and determinations established by the Act in creating business districts. These findings include:

    - That it may be considered essential to the economic or social welfare of the municipality that business districts be maintained and revitalized by assuring opportunities for development or redevelopment and attracting sound and stable business and commercial growth.

    - That such a result should conform to the comprehensive plan of the municipality and a specific plan for business districts officially approved by the corporate authorities of the municipality after the public hearing.

- That the exercise of the powers provided in Section 11-74.3-1 (of the Act) is dedicated to the promotion of the public interest and to the enhancement of the tax base of business districts, and the use of such powers for the development and redevelopment of business districts of a municipality is hereby declared to be a public use essential to the public interest.

The Act specifies that certain requirements must be met before a municipality can proceed with implementing business district development and redevelopment projects and imposing the retailers' occupation tax, service occupation tax, and hotel operators' occupation tax. One of these is that the municipality must demonstrate that the District qualifies as eligible for business district designation.

D. The Proposed District

The proposed Business District A (the "District") encompasses 250 parcels of property and rights-of-way in the City. Generally, the Proposed Business District Area (the "Area") includes the commercial district of the City along IL-143 and US-40. Parcels adjacent to the intersection of Cally Lane and IL-143 make up the northernmost portion of the boundary, and the Area continues south to take in parcels adjacent to IL-143. At Troxler Avenue the Area extends east to IL-160, and takes in adjacent parcels. The Area takes in properties along IL-143 at the intersection with US-40, and extends south to the railroad tracks. East of this area the properties adjacent to Woodcrest Drive are taken in, which make up the southeastern portion of the boundary. At US-40 the Area continues west-southwest and takes in adjacent properties until reaching Frank Watson Parkway, which makes up the southwestern portion of the boundary.

E. Review of Findings & Qualifications of the District

In order to impose the retailers' occupation tax and service occupation tax, the corporate authorities of the municipality shall make a formal finding that the Area is a "Blighted Area", as defined in Section III-B. The following is a review of the findings:

- **Deterioration of Site Improvements**
  The majority of the Area exhibits deteriorated site improvements in some form, which can be classified as either structural or surface improvements. Approximately 63% of the 233 structures in the Area show some sort of notable defects in the structural components, which were common in foundations, exterior walls, roofs, doors, windows, gutters, downspouts, siding, and other fascia materials.

  Additionally 60% of the parcels exhibit deteriorated surface improvements. Common forms of this type of deterioration found were cracking sidewalks, unkempt gravel areas, cracked and deteriorated roadway surfacing, potholes, crumbling asphalt, and grass or weed growth in some of the surface improvements. In other portions of the proposed district parking lots, entry ways, alleyways, and driveways lack proper pavement and exhibit clear signs of deterioration.

  Other site improvements exhibiting deteriorated conditions were noted in the utilities which serve the properties. The water infrastructure serving the primary commercial corridor in the City, along IL-143, has aged and deteriorated water lines and mains. It is estimated that these are between 60-80 years old and susceptible to breakages. Due to the lack of valves on the line the problem cannot be adequately isolated when breakages do occur, which compounds the issue as the effect on the businesses

becomes widespread. This problem could potentially contribute to the existence of conditions which endanger life or property by fire, an eligibility factor discussed below.

- **Existence of Conditions Which Threaten Property by Fire**
  The issues noted with the deteriorated utilities in the Area could potentially contribute to the limitation of fire suppression efforts. Having a primary water main in the Area, which is along IL-143, that is aged and in need of replacement is a potential liability to the properties it serves. Additionally this line lacks the requisite number of valves which allow for the isolation of the problem should any breakages occur. However unlikely, should the main experience a breakage at time when fire suppression efforts were needed at any point along that stretch of IL-143 then the spread of fire could pose a significant threat to the properties in the Area.

- **Improper Subdivision or Obsolete Platting**
  Improper subdivision is the platting of land in irregular shapes or sizes, resulting in parcels that are difficult to develop to their highest and best use. These difficulties can arise from the property's incompatibility with modern development guidelines or even the City's subdivision code. Numerous properties in the Area exhibit this factor, with property lines that are not congruous with development friendly guidelines. These parcels will need some sort of intervention, either through splits or combinations, in order to be developed properly. Other examples of this factor include parcels that are simply impossible to develop due to the limitations of their dimensions. These types of issues can create significant barriers to development, both in terms of undeveloped properties not conforming to modern developmental guidelines for new development, and in the expansion of existing development being limited due to the deleterious layout of the land.

The Area, by reason of a predominance of deterioration of site improvements, existence of conditions which threaten property by fire, and improper subdivision or obsolete platting constitutes an economic and social liability to the City. Additionally, the combination of these blighting factors contributes to the economic underutilization of the Area. Finally, a menace to the public health, safety, morals, or welfare is present because of the existing conditions in the Area.

Deterioration of any kind in an area can serve as a deterrent to prospective developers or patrons. Additionally, these conditions contribute to declining property values, which are prevalent throughout the Area. Further, the obsolete platting of some of the properties severely limits the development capabilities of some of the property in the Area. While the District as a whole has seen net positive growth, this growth is largely attributed to the new hospital properties. Without these two parcels the District the remaining parcels would have combined for a net loss since 2011. Of the 250 parcels in the Area, 224 (90%) experienced a loss in total value from 2011 to 2016, as shown in Exhibit C. These parcels combined for over $1.7M in EAV loss during this time period, and as such illustrate how the Area is an economic liability to the City.

The social liability can be assessed in terms of the loss of property tax revenues which provide for essential services to City residents, particularly police, fire, and emergency services. The Highland Police, Fire, and EMS departments are facing financial challenges and require additional support to maintain current levels of service going forward. The aforementioned property value losses for the majority of the parcels in the Area equates to lost tax revenues

which are used to fund essential services for the public. As such, the District poses as a social liability to the City.

The Area also is economically underutilized. The blighting factors which exist in the Area impede the development of what should be the City's economic growth corridors. The main thoroughfares in the District are some of the most trafficked in the City, with an average annual daily traffic (AADT) count of 8,200 at Troxler Avenue, 11,000 along IL-143, and 8,750 on US-40. Yet nearly all of the parcels have declined in value since 2011, unable to fully capitalize on the high visibility of the region. As such, the Area is economically underutilized.

The blighting conditions in the Area, in combination, create a menace to the public health, safety, and welfare. This is largely represented by the social liability discussed prior, as the predominance of parcels losing value creates a liability to those services funded by the associated tax revenues. When the services are police, fire, and EMS, then there are conditions present which create a menace to public health, safety, and welfare.

F. Qualification Summary & Findings

The District is found to be eligible as "blighted" due to the presence conditions representative of those outlined in the Act. These include:

- Deterioration of Site Improvements
- Existence of Conditions Which Threaten Property by Fire
- Improper Subdivision or Obsolete Platting

The above factors, in combination, contribute to the Proposed District Area being an economic and social liability to the City, an economic underutilization of the Area, and the Area being a menace to public health, safety, or welfare. Additional findings for the Proposed Business District Area include:

- **The Proposed Business District, on the whole, has not been subject to growth and development through private enterprise.**
  Nearly all (90%) of the parcels in the Area have had negative EAV growth rates since 2011.

- **The Proposed Business District would not reasonably be anticipated to be developed or redeveloped without the adoption of the Business District Development or Redevelopment Plan.**
  It cannot reasonably be anticipated that without the adoption of the Business District the properties in the Area would be redeveloped, nor could the blighting conditions be remediated, which is a barrier to development.

- **The Business District Development Plan conforms to the Comprehensive Plan for the development of the municipality as a whole.**

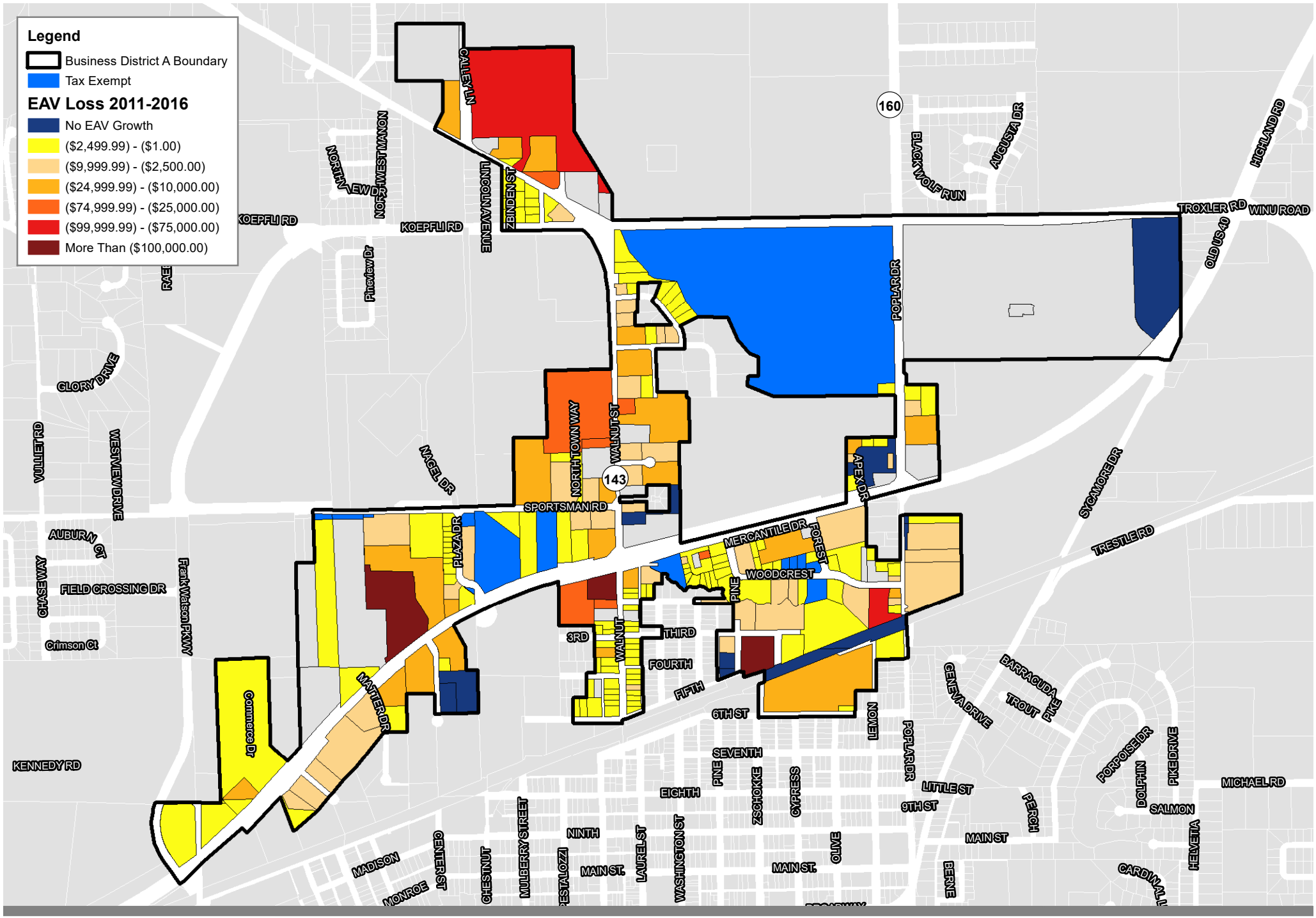

EXHIBIT C - EAV LOSS
BUSINESS DISTRICT A
Highland, IL

0 0.125 0.25 0.5 0.75 1 Miles

MORAN
ECONOMIC DEVELOPMENT

SECTION IV. BUSINESS DISTRICT REDEVELOPMENT PLAN

The City of Highland, Illinois is considering the approval of the Business District A Plan in order to provide an important tool for the remediation of blighting conditions present in the City. In looking to achieve this end, the City will seek to adhere to certain objectives and policies.

A. Objectives

The objectives of the Plan are to:

- Strengthen and grow the City's property and sales tax base, and increase the number of jobs within the City, through the expansion of economic activity within Highland.
- Provide the highest level of emergency medical care and public safety to the community.
- Continue to make Highland a "Healthy Community"
- Establish Highland as a destination for regional-scale retailing.
- Retain small businesses throughout the community.
- Explore ways to attract tenants to existing buildings.
- Achieve better design and aesthetics in retail and commercial areas throughout the Business District, including these areas' private and public structures, landscaping and signage.
- Improve the local roadway system to enable residents to easily patronize the City's shopping areas.
- Identify, meet and maintain the City's infrastructure needs.
- Upgrade the utilities throughout the Area, including the water distribution system and sanitary sewer system.
- Ensure the City's ability to provide adequate and safe collection and treatment of storm water and sanitary waste in the future.
- Promote continued investment in the City's infrastructure and services (water, sewer, electric, public safety, internet and telecommunications) to ensure quality, affordable utilities to serve Highland's present and future needs. Incremental upgrades to the city's aging infrastructure and public works are recommended to avoid costly one-time expenditures and allow the city to spread the costs out over several years.
- Ameliorate the blighting conditions within the District.
- Enhance the sales tax base of the District.
- Enhance the property tax base of the District.

B. Policies

The City of Highland will follow certain policies to achieve the objectives outlined above.

These policies include:

- Use Business District-derived revenues to implement the Plan.
- Utilize City staff and consultants to undertake those actions necessary to accomplish the specific public-side actions and activities outlined in the Business District Plan.
- Provide financial assistance, as permitted by the Act, to complete those certain private actions and activities as outlined in the Business District Plan.
- Use Business District-derived revenues to support new development.
- Use Business District-derived revenues to carry out public infrastructure improvements.
- Utilize the powers extended to the corporate authorities in a designated District.

These objectives and policies may be amended from time to time as determined by the City.

C. Components of the Business District Plan

1. Boundary Delineation

A number of factors were taken into consideration in establishing the boundary of the District. Established planning guidelines and standards have been followed in delineating the boundary and preparing the Plan.

Field investigators employed by Moran Economic Development conducted research of the area and environs in order to ascertain the existence and prevalence of blighting factors. Moran Economic Development was assisted by information from Madison County and the City of Highland. Based upon these investigations, the eligibility requirements for establishing and enabling taxes, the determination of redevelopment needs within the City, and the location of the blighting factors found, the boundaries of the District were determined.

The proposed Business District A (the "District") encompasses 250 parcels of property and rights-of-way in the City. Generally, the Proposed Business District Area (the "Area") includes the commercial district of the City along IL-143 and US-40. Parcels adjacent to the intersection of Cally Lane and IL-143 make up the northernmost portion of the boundary, and the Area continues south to take in parcels adjacent to IL-143. At Troxler Avenue the Area extends east to IL-160, and takes in adjacent parcels. The Area takes in properties along IL-143 at the intersection with US-40, and extends south to the railroad tracks. East of this area the properties adjacent to Woodcrest Drive are taken in, which make up the southeastern portion of the boundary. At US-40 the Area continues west-southwest and takes in adjacent properties until reaching Frank Watson Parkway, which makes up the southwestern portion of the boundary.

2. The Development Project

The development goals of the City of Highland for Business District A envision a program resulting in the redevelopment of the primary commercial corridor in the City,

through repair and rehabilitation of the existing improvements and construction of new improvements. The satisfaction of these needs will increase the sales and property tax revenues generated in the Area for the City, as well as provide a revenue source for the City to make necessary infrastructure improvements throughout the Area. These goals will be accomplished through both public and private projects to encourage commercial growth in the District. These projects will be undertaken by a range of stakeholders, from developers and property owners in the Area to the City itself. The Plan is to be adopted without specific designation of the developers for these projects as they will be executed in phases throughout the life of the Business District. Projects may include multiple developers on a larger scale site development, individual property owners making building or site improvements on a smaller scale, or improvement projects initiated by the City. Thus, no specific users or tenants are presently identified; rather, as Developers are attracted to redevelop the Area, these will be considered by the City.

Key Projects for the Plan include:

- Construction of a new public safety facility which will serve this area and others;
- Fire and EMS Capital Costs as determined by the City;
- Upgrade of utilities to include water, sanitary and storm sewer drainage improvements; replacement of water lines, and other sewer and water system components; improvement to water treatment plant; potential construction of a retention pond to alleviate flooding issues; specifically water main replacement along IL Route 143.
- Infrastructure improvements, including the development of the interior and exterior street networks within the area;
- Utility trunk lines (e.g. water, sanitary sewer, telephone, etc.) constructed in road right-of-way or other public easements;
- Further implementation of a Business Recruitment & Business Retention Program.
- Marketing the City of Highland to outside investors;
- The development of additional commercial or retail stores within the District;
- Construction and reconstruction of sidewalks throughout the Area;
- The facilitation of private investment within the District; and
- Other activities or costs permitted under the Act.

The City intends to provide limited economic development assistance through the funding of certain development costs to be incurred by a developer(s) for these Projects under the terms and conditions of separate development agreements, as guided by the policies of this Plan. Economic development assistance shall include expenditures for public improvements and extraordinary project costs. These costs for the Projects are estimated in Table A on the following page.

Table A should not be construed to limit the ability of the City to enter into development agreements, which provide for other costs, additional costs, or a different distribution of these costs among the various line items. Specific limitations on such cost items and any distribution between them will be specified in development agreements by and between the City and any developer(s).

3. Name of Business District

The name of the District is Business District A.

4. Estimated Business District Project Costs

The cost estimate associated with development activities to be funded from available revenues of the City (the "Pledged Revenues") as discussed below, is presented in Table A - Estimated Business District Project Costs. The estimate includes reasonable and necessary costs incurred, or estimated to be incurred, during the implementation of the Business District Plan. The estimated costs in Table A are subject to refinement as specific plans and designs are finalized and experience is gained in implementing the Plan and do not include financing costs and the retail sales tax which will be applied to pay the portion of such costs which are eligible to be funded under the Act. As such, debt service and expenses associated with issuance bonds, or other obligations, are in addition to costs stated in Table A. It should also be noted that the Estimated Business District Project Costs listed below are likely to be more than might be extended to a developer through any formal agreement between a developer and the City.

TABLE A - ESTIMATED BUSINESS DISTRICT PROJECT COSTS

DESCRIPTION	ESTIMATED COSTS
Costs of studies, surveys development of plans, and specifications, implementation and administration of the district including but not limited to staff and professional service costs for architectural, engineering, legal, financial, planning and other services;	$1,000,000
Property assembly costs, including but not limited to acquisition of land and other real or personal property;	$1,000,000
Site preparation costs, including but not limited to clearance, demolition or removal of any existing buildings, structures, fixtures, utilities, and improvements and clearing and grading of land;	$2,000,000
Costs of installation, repair, construction, reconstruction, extension, or relocation of public streets, public utilities, and other public site improvements within or without the business district which are essential to the preparation of the business district for use in accordance with the business district plan, and specifically including payments to developers or other nongovernmental persons as reimbursement for site preparation costs incurred by the developer or nongovernmental person;	$3,000,000
Costs of renovation, rehabilitation, reconstruction, relocation, repair, or remodeling of any existing buildings, improvements, and fixtures within the business district, and specifically including payments to developers or other nongovernmental persons as reimbursement for costs incurred by those developers or nongovernmental persons;	$1,000,000
Costs of installation or construction within the business district of buildings including a public safety building, structures, works, streets, improvements, equipment, utilities, or fixtures	$10,000,000
General financing costs including but not limited to all necessary and incidental expenses related to the issuance of obligations including payment of interest on obligations;	$1,000,000
TOTAL ESTIMATED BUDGET	**$19,900,000**

Expenditures in individual categories may differ from those shown above; however, the total amount of the Estimated Redevelopment Project Costs will not exceed $19,900,000 plus any additional interest and financing costs as may be required. Adjustments may be made among budget categories to reflect implementation of the Plan.

5. Anticipated Source of Funds to Pay Business District Project Costs

The anticipated source of funds to pay District project costs are those tax revenues raised by the retailers' occupation tax to be imposed by the Business District (the "Business District Tax") which will be applied to pay eligible costs under the Act. In addition, the District's costs and obligations may be paid for, in whole or in part, by revenues from other funding sources. These may include state and federal programs, municipal sales tax revenue and tax increment financing revenues in those portions of the Business District which overlap with the Business District A Redevelopment Area (collectively, the "Pledged Revenues").

6. Anticipated Type and Terms of Any Obligations to be issued

In order to expedite the implementation of the Business District Plan, The City of Highland, pursuant to the authority granted to it under the Act, may issue obligations to pay for the Business District Costs. These obligations may be secured by future amounts to be collected and allocated to the Business District Tax Allocation Fund. Such obligations may take the form of any loan instruments authorized by the Act.
Such loans or obligations may be issued pursuant to the Business District Plan. The City anticipates that notes, bonds, or similar obligations may be issued secured by revenues in the Business District Tax Allocation Fund to fund eligible District costs.

When District costs, including all municipal obligations financing Business District project costs incurred under Section 11-74.3-3 have been paid, any surplus funds then remaining in the Business District Tax Allocation Fund shall then by distributed to the municipal treasurer for deposit into the municipal general corporate fund.

7. The rate of Any Tax to be Imposed pursuant to Subsection (10) and (11) of Section 11-74.3-3 of the Act

Within the District, a rate of tax of 0.5% shall be imposed as a retailer's occupation tax and service occupation tax. Such tax shall be imposed for up to, but no more than, 23 years.

SECTION V. FINDINGS AND COMPLETION OF OBLIGATIONS

A. Formal Findings

The City of Highland makes the following formal findings with respect to establishing the Business District A Plan:

The area to be designated as a Business District is contiguous and includes only parcels of real property directly and substantially benefited by the Business District Plan.

The Business District, in its entirety, is located within the City limits of Highland, Illinois.

The City's exercise of the powers provided in the Act is dedicated to the promotion of the public interest and to the enhancement of the tax base of the Business District, and the use of the powers for the development and redevelopment of the Business District as provided in this Plan is declared to be a public use essential to the public interest of the residents of the City of Highland, Illinois.

The Business District is a blighted area; that, by reason of defective, non-existent, or inadequate street layout, the existence of conditions which threaten property by fire, and improper subdivision or obsolete platting. These factors, in combination, constitute an economic and social liability of the Area in its present condition and use; contribute to the economic underutilization of the Area; and create a menace to public health, safety, or welfare.

The Business District, on the whole, has not been subject to growth and development through investment by private enterprise or would not reasonably be anticipated to be redeveloped without the adoption of the Business District Development Plan.

The Business District Development Plan conforms to the Comprehensive Plan for the development of the municipality as a whole, as determined by the City Council.

B. Completion of Business District Projects / Retirement of Obligations

Upon payment of all Business District project costs and retirement of outstanding obligations, but in no event more than 23 years after the date of adoption of the ordinance approving the Business District A Plan, the municipality shall adopt an ordinance immediately rescinding the taxes imposed pursuant to subsections of (10) and (11) of Section 11-74.3-3.

APPENDIX A
LEGAL DESCRIPTION

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APPENDIX A – LEGAL DESCRIPTION

Beginning at the southwest corner of Fifth Street and Walnut Street:

Proceed west along Fifth Street to the west line of 713 Fifth Street (Tax Parcel ID No. 02-2-18-32-18-301-018). Proceed north along said west line until reaching the north line of said lot and turn east and proceed until reaching the west line of 710 Fourth Street (Tax Parcel ID No. 02-2-18-32-18-301-014). Turn north and follow said west line until reaching Fourth Street. Go east to the west line of 318 Fourth Street (Tax Parcel ID No. 02-2-18-32-18-301-028). Turn north along said west line and the northerly prolongation thereof to following a straight line proceeding north until reaching the south line of Hi Top Bowl property (Tax Parcel ID No. 02-2-18-32-14-301-010). Follow said south line west until reaching the west line of said property. Proceed north along said west line to US Highway 40. Proceed westerly along US Highway 40 to the east line of the Trouw Nutrition main office at 115 Executive Drive (Tax Parcel ID No. 02-2-18-32-00-000-034). Follow said east line south until reaching the north line of the Korte-Luitjohan mini storage facility (Tax Parcel ID No. 02-2-18-32-00-000-039) and continue east along said north line until reaching the east line of said parcel. Proceed south along said east line until reaching the south line of said parcel and go west along said south line and the westerly prolongation thereof to Executive Drive. Follow Executive Drive north until reaching the north property line of the parcel at 80 Executive Drive (Tax Parcel ID No. 02-2-18-32-00-000-031). Go west along said north line to the west line of said parcel. Go south along said west line to the north property line of the parcel at 145 Matter Drive (Tax Parcel ID No. 02-2-18-32-00000-027). Follow the north line west across Matter Drive. Proceed southwesterly along the northwesterly line of 140 Matter Drive (Tax Parcel ID No. 02-2-18-32-00-000-028). Continue southwesterly along the northwesterly line of 200 Plaza Street (Tax Parcel ID Nos. 02-2-18-31-00-000-018.003 & 01-2-24-06-08-202-003) to the east line of 1 Ultraway Drive (Tax Parcel ID No. 01-2-24-06-08-202-004). Proceed north along said east line to US Highway 40. Go west along US Highway 40 to Frank Watson Parkway. Go northerly along Frank Watson Parkway until you reach Commerce Drive. Go easterly along Commerce Drive until you reach the west line of Retko Group LLC parcel (Tax Parcel ID No. 02-1-18-32-00-000-018) (15.42 acre). Proceed north along said west line, east along the north line of said Retko Group LLC parcel, and south along the east line of said Retko Group LLC parcel to US Highway 40. Go northeasterly along US Highway 40 to the west line of two tracts of land owned in trust by Bonnie McGinley (Tax Parcel ID No. 02-1-18-31-00-000-018.001 & 012) (5.18 & 3.5 acre, respectively). Go north along said west line to the south line of Crown Pointe apartments (Tax Parcel ID No. 02-1-18-31-00-000-011 & 011.001), thence east along said south line to the east line of said parcel and then north along said east line to Sportsman Road. Proceed east along Sportsman Road to west line of Rural King (Tax Parcel ID No. 02-1-18-32-00-000-021.006). Proceed north along said west line to the north line of said parcel and go east along said north line until you reach the west line of the Glik Development parcel (Tax Parcel ID No. 02-1-18-32-00-000-021.001). Go north along said west line to the north line of said parcel, then proceed east along said north line to IL Route 143. Follow IL Route 143 north to Koepfli Lane. Go west on Koepfli Lane to the common lot line of the lots between Zbinden Lane and Lincoln Lane. Proceed north along said common property line until reaching IL Route 143. Go northwesterly along IL Route 143 to the west line of Scott Credit Union (Tax Parcel ID No. 02-1-18-29-17-301-003.002). Follow said west line northerly to the south line of the Rehberger Holdings LLC tract (Tax Parcel ID No. 02-1-18-29-13-303-004) (7.2 acre). Go west along said south line to the west line of said tract. Proceed north along said west line to the north line of said tract. Go east along said north line to Cally Lane. Go south along Cally Lane to the north line of the Wal-Mart tract (Tax Parcel ID No. 02-2-18-29-03-301-001). Go east along said north line to the east line of said tract. Go south along said east line and the east line of the Professional Resource Development Inc. tract (Tax Parcel ID No. 02-2-

18-29-18-301-033) to Troxler Avenue. Go east along Troxler Avenue to the east line of the City of Highland tract (Tax Parcel ID No. 02-1-18-33-00-000-001.002) (10 acre). Continue south along said east line and the southerly prolongation thereof to the southeasterly line of US Highway 40. Proceed southwesterly along said southeasterly line to the easterly prolongation of the south line of the St. Joseph's Hospital tract (Tax Parcel ID No. 02-1-18-33-00-000-001) (61.98 acre). Continue westerly along said south line to the east line of IL Route 160. Follow said east line south to the north line of Splish Splash Car Wash (Tax Parcel ID Nos. 02-2-18-33-00-000-041 & 042). Go east along said north line to the east line of said parcel. Go south along said east line and the southerly prolongation thereof to US Highway 40. Go west on US Highway 40 to east line of Aviston Lumber (Tax Parcel ID No. 02-1-18-32-16-401-012.001). Proceed south along said east line and the southerly prolongation thereof to the north line of Safe Supply parcel (Tax Parcel ID No. 02-1-18-32-16-401-005.001). Go east along said north line to the east line of said parcel, then south along said east line to the south line of a vacant lot (Tax Parcel ID No. 02-1-18-32-16-401-005). Continue east along said south line to Poplar Street. Go north along Poplar St to the north line of the Kloss Furniture Tin Shed property (Tax Parcel ID No. 02-1-18-33-00-000-016.006). Go east along said north line to the east line of said property. Proceed south along said east line and the southerly extension thereof t o t he CSXT Railroad. Go west along the CSXT Railroad to Poplar Street and then go south along Poplar Street to the south line of Larry's Tire (Tax Parcel ID No. 02-1-18-32-20-402-001). Go west along said south line to Lemon Street. Go south along Lemon Street to the east-west alley just north of Sixth Street. Continue west along said alley and then south along the north-south alley just west of Lemon Street to Sixth Street. Proceed west along Sixth Street to Zschokke Street. Go north on Zschokke Street and across the CSXT Railroad to Fifth Street. Proceed southwesterly along Fifth Street to the north-south alley between Washington Street and Pine Street. Go north along said alley to Third Street, then east on Third Street to Pine Street. Proceed north along Pine Street to the south line of Second Street. Go west along said south line to the west line of Washington Street. Proceed north across Second Street to the north line of Second Street, then east along said north line to Lindenthal Creek. Go northwesterly along said creek to the east line of 101 Walnut Street (Tax Parcel ID No. 02-2-18-32-15-401-002). Proceed south along said east line to the south line of said parcel, then west along said south line to the east line of 820 Second Street (Tax Parcel ID No. 02-2-18-32-15-401-002.006). Proceed south along said east line to Second Street. Go west on Second Street to the north-south alley just east of Walnut Street. Proceed south along said alley to the north line of 220 Laurel Street (Tax Parcel ID No. 02-2-18-32-15-401-017). Go east along said north line to Laurel Street, then south along Laurel Street to Third Street. Proceed west along Third Street to the north-south alley just east of Walnut Street, then south along said alley to Fifth Street. Go southwesterly along Fifth Street to the Point of Beginning.

Excluding the following three (3) parcels:

Excluded Parcel 1:
All of Villa Park Drive and the multi-family properties at 2628, 2629, 2636, 2637, 2644 and 2645 Villa Park Drive (Tax Parcel ID Nos. 02-2-18-32-02-202-017, 010, 011, 012, 013, 014 & 015).

Excluded Parcel 2:
Beginning at the southwest corner of 520 Suppiger Way (Tax Parcel ID No. 02-2-18-32-02-201-014). Proceed north along the west line of said parcel, then east along the north line of said parcel and the north line of 500 Suppiger Way (Tax Parcel ID No. 02-2-18-32-02-201-015) to the southeasterly line of 500 Suppiger Way. Go southwesterly along said southeasterly line to the southwesterly line of Suppiger Way. Proceed southeasterly along said southwesterly line to the south line of a vacant lot (Tax Parcel ID No. 02-2-18-32-02-201-023). Go west along said

south line and the south line of 515-555 Suppinger Way (Tax Parcel ID Nos. 02-2-18-32-02-201-023.01 & 02-2-18-32-02-201-022.1) to the west line of said parcels. Proceed north along said west lines, across Suppiger Way to the Point of Beginning.

Excluded Parcel 3:
Beginning at the southwest corner of an undeveloped parcel of land just north of US Highway 40, owned by Lois Benson (Tax Parcel ID No. 02-1-18-32-02-202-006) (41.51 acre). Proceed north along the westerly line of said parcel to the south line of Northtown East Apartments at 85 Suppiger Lane (Tax Parcel ID No. 02-2-18-32-02-201-030). Go west along said south line and north along the west line of said parcel to the south line of 2676 Eagle Way Drive (Tax Parcel ID No. 02-2-18-32-02-201-029). Proceed west along said south line to the east line of Eagle Way Drive. Go north along said east line to the south line of Suppiger Lane. Proceed east along said south line to the northeasterly line of Suppiger Way. Go northwesterly along said northeasterly line to the northwesterly line of 380 Suppiger Lane (Tax Parcel ID No. 02-2-18-32-02-201-031). Proceed northeasterly along said northwesterly line to the southwesterly line of Highland High School (Tax Parcel ID No. 02-1-18-32-02-201-002). Thence meandering southeasterly along said southwesterly line to the north line of said Benson tract. Go east along said north line to the west line of IL Route 160. Go south along said west line to the south line of said Benson tract. Proceed west along said south line and south along the east line of said Benson tract to the northwesterly line of US Highway 40. Proceed southwesterly along said northwesterly line to the Point of Beginning.

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APPENDIX B
PARCEL ID LIST

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APPENDIX B - PARCEL ID NUMBERS

01-1-24-06-00-000-004.001	02-1-18-32-14-301-006.002	02-2-18-32-00-000-021.004
01-1-24-06-08-202-001	02-1-18-32-14-301-017	02-2-18-32-00-000-021.005
01-2-24-06-08-202-002	02-1-18-32-14-301-017.001	02-2-18-32-00-000-022.002
01-2-24-06-08-202-002.001	02-1-18-32-15-401-001	02-2-18-32-00-000-023.002
01-2-24-06-08-202-006	02-1-18-32-16-401-005.001	02-2-18-32-00-000-023.003
02-1-18-29-13-303-004	02-1-18-32-16-401-005.002	02-2-18-32-00-000-026
02-1-18-29-17-301-003.002	02-1-18-32-16-401-012.001	02-2-18-32-00-000-027.001
02-1-18-29-18-301-015	02-1-18-32-16-401-904	02-2-18-32-00-000-032
02-1-18-29-18-301-015.001	02-1-18-32-18-301-005	02-2-18-32-00-000-033
02-1-18-29-18-301-016	02-1-18-32-18-301-006	02-2-18-32-00-000-034
02-1-18-29-18-301-017	02-1-18-32-20-401-904	02-2-18-32-00-000-038
02-1-18-29-18-301-018	02-1-18-32-20-402-001	02-2-18-32-00-000-038.001
02-1-18-29-18-301-019	02-1-18-33-00-000-001	02-2-18-32-00-000-039
02-1-18-29-18-301-020	02-1-18-33-00-000-001.002	02-2-18-32-00-000-040
02-1-18-29-18-301-025	02-1-18-33-00-000-001.003	02-2-18-32-02-201-005
02-1-18-29-18-301-025.001	02-1-18-33-00-000-016.001	02-2-18-32-02-201-006
02-1-18-31-00-000-010	02-1-18-33-00-000-016.002	02-2-18-32-02-201-013
02-1-18-31-00-000-010.001	02-1-18-33-00-000-016.003	02-2-18-32-02-201-016
02-1-18-31-00-000-012	02-1-18-33-00-000-016.004	02-2-18-32-02-201-017
02-1-18-31-00-000-018	02-1-18-33-00-000-016.005	02-2-18-32-02-201-018
02-1-18-31-00-000-018.001	02-1-18-33-00-000-016.006	02-2-18-32-02-201-019.01C
02-1-18-32-00-000-021.001	02-1-18-33-00-000-016.009	02-2-18-32-02-201-019.02C
02-1-18-32-00-000-021.006	02-1-18-33-00-000-016.010	02-2-18-32-02-201-020.01C
02-1-18-32-00-000-022	02-2-18-29-03-301-001	02-2-18-32-02-201-020.02C
02-1-18-32-00-000-022.004	02-2-18-29-03-301-002	02-2-18-32-02-201-021
02-1-18-32-00-000-022.008	02-2-18-29-03-301-003	02-2-18-32-02-201-024
02-1-18-32-00-000-022.009	02-2-18-29-03-301-004	02-2-18-32-02-201-025
02-1-18-32-00-000-022.C00	02-2-18-29-03-301-005	02-2-18-32-02-201-026
02-1-18-32-00-000-023	02-2-18-29-18-301-021	02-2-18-32-02-201-027
02-1-18-32-02-201-001	02-2-18-29-18-301-022	02-2-18-32-02-201-036
02-1-18-32-02-201-001.001	02-2-18-29-18-301-023	02-2-18-32-02-201-037
02-1-18-32-02-201-002	02-2-18-29-18-301-024	02-2-18-32-02-202-008
02-1-18-32-02-201-003	02-2-18-29-18-301-030	02-2-18-32-02-202-009
02-1-18-32-02-201-004	02-2-18-29-18-301-031	02-2-18-32-02-202-016
02-1-18-32-02-201-007	02-2-18-29-18-301-033	02-2-18-32-02-202-018
02-1-18-32-02-202-005	02-2-18-31-00-000-018.004	02-2-18-32-02-202-019
02-1-18-32-13-301-018	02-2-18-31-00-000-018.005	02-2-18-32-02-202-021
02-1-18-32-14-301-001	02-2-18-31-00-000-047	02-2-18-32-02-202-022
02-1-18-32-14-301-002	02-2-18-32-00-000-017	02-2-18-32-02-202-023
02-1-18-32-14-301-004	02-2-18-32-00-000-018	02-2-18-32-02-202-024
02-1-18-32-14-301-005	02-2-18-32-00-000-019	02-2-18-32-02-202-025
02-1-18-32-14-301-006.001	02-2-18-32-00-000-020	02-2-18-32-02-202-026

APPENDIX B - PARCEL ID NUMBERS (CONT.)

02-2-18-32-02-202-027	02-2-18-32-15-401-003	02-2-18-32-16-401-026
02-2-18-32-02-202-028	02-2-18-32-15-401-004	02-2-18-32-16-401-027
02-2-18-32-02-202-029	02-2-18-32-15-401-005	02-2-18-32-16-401-029
02-2-18-32-02-202-030	02-2-18-32-15-401-006	02-2-18-32-16-401-030
02-2-18-32-02-202-031	02-2-18-32-15-401-007	02-2-18-32-16-401-031
02-2-18-32-02-202-032	02-2-18-32-15-401-009	02-2-18-32-16-401-032
02-2-18-32-13-301-001	02-2-18-32-15-401-010	02-2-18-32-16-401-033
02-2-18-32-13-301-003	02-2-18-32-15-401-011	02-2-18-32-16-401-034
02-2-18-32-13-301-005	02-2-18-32-15-401-012	02-2-18-32-16-401-035
02-2-18-32-13-301-007	02-2-18-32-15-401-013	02-2-18-32-18-301-014
02-2-18-32-13-301-008	02-2-18-32-15-401-022	02-2-18-32-18-301-015
02-2-18-32-13-301-009	02-2-18-32-15-401-023	02-2-18-32-18-301-018
02-2-18-32-13-301-010	02-2-18-32-15-401-024	02-2-18-32-18-301-019
02-2-18-32-13-301-011	02-2-18-32-15-401-025	02-2-18-32-18-301-020
02-2-18-32-13-301-012	02-2-18-32-15-401-026	02-2-18-32-18-301-021
02-2-18-32-13-301-013	02-2-18-32-15-401-027	02-2-18-32-18-301-022
02-2-18-32-13-301-014	02-2-18-32-15-401-028	02-2-18-32-18-301-023
02-2-18-32-13-301-015	02-2-18-32-15-401-029	02-2-18-32-18-301-024
02-2-18-32-13-301-015.001	02-2-18-32-15-401-030	02-2-18-32-18-301-025
02-2-18-32-13-301-016	02-2-18-32-15-401-031	02-2-18-32-18-301-026
02-2-18-32-13-301-017	02-2-18-32-15-401-032	02-2-18-32-18-301-027
02-2-18-32-14-301-003	02-2-18-32-15-402-023	02-2-18-32-18-301-028
02-2-18-32-14-301-007	02-2-18-32-15-402-031	02-2-18-32-19-401-001
02-2-18-32-14-301-007.001	02-2-18-32-16-401-006.001	02-2-18-32-19-401-002
02-2-18-32-14-301-010	02-2-18-32-16-401-007	02-2-18-32-19-401-003
02-2-18-32-14-301-010.001	02-2-18-32-16-401-009	02-2-18-32-19-401-004
02-2-18-32-14-301-011	02-2-18-32-16-401-010	02-2-18-32-19-401-005
02-2-18-32-14-301-012	02-2-18-32-16-401-010.001	02-2-18-32-19-401-006
02-2-18-32-14-301-013	02-2-18-32-16-401-011	02-2-18-32-19-401-007
02-2-18-32-15-401-002	02-2-18-32-16-401-013	02-2-18-32-19-401-008
02-2-18-32-15-401-002.001	02-2-18-32-16-401-014	02-2-18-32-19-401-009
02-2-18-32-15-401-002.002	02-2-18-32-16-401-015	02-2-18-32-19-402-006
02-2-18-32-15-401-002.003	02-2-18-32-16-401-016	02-2-18-32-19-402-009
02-2-18-32-15-401-002.004	02-2-18-32-16-401-017	02-2-18-32-19-402-010
02-2-18-32-15-401-002.005	02-2-18-32-16-401-018	02-2-18-32-20-401-001
02-2-18-32-15-401-002.006	02-2-18-32-16-401-019	02-2-18-32-20-401-005
02-2-18-32-15-401-002.011	02-2-18-32-16-401-020	02-2-18-32-20-401-007
02-2-18-32-15-401-002.012	02-2-18-32-16-401-021	02-2-18-33-00-000-040
02-2-18-32-15-401-002.013	02-2-18-32-16-401-022	02-2-18-33-00-000-041
02-2-18-32-15-401-002.014	02-2-18-32-16-401-023	02-2-18-33-00-000-042
02-2-18-32-15-401-002.015	02-2-18-32-16-401-024	
02-2-18-32-15-401-002.018	02-2-18-32-16-401-025	

APPENDIX C
ADDRESS LIST

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APPENDIX C - ADDRESS LIST

1 ROBIN CT
1 W POCAHONTAS RD
1 WOODCREST DR
10 APEX DR
10 WINGED FOOT DR
100 EXECUTIVE DR
101 FOREST DR
101 WALNUT ST
102 EXECUTIVE DR
105 SUPPIGER LN
105 SUPPINGER RD
110 EXECUTIVE DR
110 WALNUT ST
110 WOODCREST DR
1100 5TH ST
111 SIXTH ST
111 WALNUT ST
1113 BROADWAY
1115 BROADWAY
1119 OLIVE ST
115 EXECUTIVE DR
115 EXECUTIVE DR PO BOX 219
117 BLUEBELL LN
118 WALNUT ST
120 EXECUTIVE DR
120 MATTER DR
12052 HIGHLAND RD
12441 US HIGHWAY 40
12441 US HWY 40
12442 SPORTSMAN RD
12447 US HIGHWAY 40
12448 SPORTSMAN RD
12475 STATE ROUTE 143
12495 STATE ROUTE 143
12495 STATE ROUTE 143 STE A
1250 MERCANTILE DR
12516 SPORTSMAN RD
12531 SPORTSMAN RD
12540 SPORTSMAN RD
12545 ROUTE 143
12545 STATE ROUTE 143
12547 IL RT 143
12547 ROUTE 143
12547 STATE ROUTE 143
12547 STATE ROUTE 143 STE C
12551 HWY 143 STES B
12551 STATE ROUTE 143
12560 SPORTSMAN RD
12563 US HIGHWAY 40
12571 STATE ROUTE 143
12587 STATE ROUTE 143
12591 STATE ROUTE 143
12595 ILL RTE 143
12603 HIGHWAY 143
12603 IL HWY 143
12603 STATE ROUTE 143
12610 NIGGLI RD
12610 STATE ROUTE 143
12613 STATE ROUTE 143
12616 RT 143 STE 200
12616 STATE ROUTE 143
12620 STATE ROUTE 143
12621 STATE ROUTE 143
12630 STATE ROUTE 143
12631 STATE ROUTE 143
12860 TROXLER AVE
130 WOODCREST DR
1300 MERCANTILE DR
13019 US HIGHWAY 40
1304 MERCANTILE DR
1305 MERCANTILE DR
13054 TRESTLE RD
1312 MERCANTILE DR
1316 MERCANTILE DR
1326 MERCANTILE DR
1328 MERCANTILE DR
13468 SAINT ROSE RD
135 POPLAR ST
135 SUNDEW LN
13968 SAINT ROSE RD
140 WOODCREST DR
1402 MERCANTILE DR
15 APEX DR
15 CENTRAL BLVD
15 SUN CT
150 MATTER DR
150 WOODCREST DR
1502 OLIVE ST
1515 MAIN ST
1600 MAPLE ST
1617 PARADISE DR
1624 BROADWAY
165 WOODCREST DR
170 WOODCREST DR
175 SUNFLOWER DR
188 WOODCREST DR
190 WOODCREST DR
192 WOODCREST DR

APPENDIX C - ADDRESS LIST (CONT.)

193 WOODCREST
193 WOODCREST DR
1931 PAPIN
195B WOODCREST DR
20 CENTRAL BLVD
20 LEN DR
2008 CYPRESS ST
201 POPLAR ST
201 WALNUT ST
204 POPLAR ST
206 WALNUT ST
207 WALNUT ST
2100 SALMON DR
212 MIRABEAU
212 WALNUT
213 WALNUT ST
215 SUPPIGER LN
21570 STATE RTE 143
218 WALNUT ST
22 CHERRY LN
220 SUPPIGER LN
23 CHERRY LN
2466 BECKER RD
25 SHANNON CT
2504 COMMERCE
2615 PLAZA DR
2621 VILLA PARK DR
2625 PLAZA DR
2635 PLAZA DR
2636 VILLA DR APT D
2645 NORTHTOWN WAY
2649 NORTHTOWN WAY
265 SUNFLOWER DR
2650 PLAZA DR
2655 NORTHTOWN WAY # 9
2661 NORTHTOWN WAY
2663 NORTHTOWN WAY
2671 NORTHTOWN WAY
2675 NORTHTOWN WAY
2683 NORTHTOWN WAY
2702 STATE ROUTE 160
2720 GARDENIA ST
2740 STATE ROUTE 160
2768 TROXLER WAY
2770 TROXLER WAY
28 WILLOW CREEK DR
3 ULTRAWAY DR
30 APEX DR
300 POPLAR ST
301 POPLAR
304 POPLAR ST
305 FOREST DR
31 ZBINDEN LN
318 WASHINGTON ST
320 WALNUT ST
3330 HILL RD
34 ZBINDEN LN
345 HAMPTON CT
35 ZBINDEN LN
36 ZBINDEN LN
380 SUPPIGER LN STE 1
3833 MEADOW LN
4 ULTRAWAY DR
400 BROADWAY
401 WALNUT ST
4039 STATE ROUTE 160
405 WALNUT ST
409 WALNUT ST
410 PINE ST
410 SUPPIGER WAY
410A PINE ST
413 LAUREL ST
418 WALNUT ST
425 WALNUT ST
429 WALNUT ST
430 SUPPIGER WAY
45 SUNRAY DR
4527 NAVAJO DR
5 SHADYWOODS LN
501 ZSCHOKKE ST
523 DOLPHIN DR W
526 POPLAR ST
560 SUPPIGER WAY
565 SUPPIGER WAY
6 RIALTO DR
6 ULTRAWAY DR
7 SHAMROCK BLVD
700 PORPOISE DR
710 4TH ST
712 12TH ST
800 3RD ST
803 3RD ST
820 2ND ST
915 PESTALOZZI

APPENDIX B
AMENDED LEGAL DESCRIPTION

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APPENDIX B – AMENDED LEGAL DESCRIPTION

AMENDED AREA:
BEGINNING AT THE SOUTHWEST CORNER OF SYCAMORE STREET AND NINTH STREET: PROCEED SOUTHERLY ALONG SYCAMORE STREET TO POPLAR STREET. CONTINUE SOUTH ALONG POPLAR STREET TO THE EAST-WEST ALLEY, ONE HALF (1/2) BLOCK SOUTH OF BROADWAY. GO WEST ALONG SAID ALLEY TO ZSCHOKKE STREET. GO SOUTH ONE HALF (1/2) BLOCK TO TWELFTH STREET. GO WEST ON TWELFTH STREET TO LAUREL STREET AND GO NORTH ON LAUREL STREET ONE HALF (1/2) BLOCK TO THE EAST-WEST ALLEY. PROCEED WEST IN THE ALLEY(S) TO OLD TRENTON ROAD, GOING NORTH ON OLD TRENTON ROAD ONE HALF (1/2) BLOCK TO BROADWAY. GO WEST ON BROADWAY TO NEW TRENTON ROAD (IL ROUTE 160). GO SOUTH UNTIL YOU REACH THE SOUTH LINE OF THE AMERICAN LEGION PROPERTY (TAX PARCEL ID NO. 01-1-24-06-12-201-035), FOLLOWING SAID LINE WEST UNTIL REACHING THE WEST PROPERTY LINE. TURN NORTH UNTIL REACHING THE NORTH LINE OF SAID AMERICAN LEGION PROPERTY, THEN TURN EAST AND FOLLOW SAID NORTH LINE UNTIL YOU REACH THE WEST LINE OF THE RYDER INN PROPERTY (TAX PARCEL ID NO. 01-1-24-06-12-201-034). PROCEED NORTH ALONG SAID WEST LINE TO HIGHLAND ROAD. PROCEED WEST ALONG HIGHLAND ROAD TO THE WEST PROPERTY LINE OF THE NEW CITY OF HIGHLAND STREET AND ALLEY FACILITY (TAX PARCEL ID NO. 01-2-24-06-00-000-011). GO NORTH ALONG SAID WEST LINE TO THE SOUTH LINE OF THE HIGHLAND ANIMAL SHELTER (TAX PARCEL ID NO. 01-2-24-06-00-000-014.001). TURN WEST AND FOLLOW SAID LINE TO THE WEST LINE OF SAID HIGHLAND ANIMAL SHELTER PROPERTY. GO NORTH ALONG SAID WEST LINE TO MONROE STREET. PROCEED EAST ALONG MONROE STREET TO THE KLAUS SERVICE CENTER PROPERTY (TAX PARCEL ID NO. 01-2-24-06-08-201-003). GO NORTHERLY ALONG SAID WEST LINE TO THE NORTH LINE OF SAID KLAUS SERVICE CENTER PROPERTY. TURN EAST AND PROCEED ALONG SAID NORTH LINE TO THE ALLEY THAT RUNS ALONG THE EAST SIDE OF SAID PROPERTY. TURN NORTH AND FOLLOW THE ALLEY TO THE NORTH LINE OF THE KORTE AND RICHTER MEAT PROCESSING PROPERTY (TAX PARCEL ID NO. 01-2-24-06-08-201-010). PROCEED EASTERLY ALONG SAID NORTH LINE TO DEAL STREET. TURN AND GO SOUTHERLY ALONG DEAL STREET TO THE SOUTH LINE OF SKIP'S AUTOMOTIVE SERVICE (TAX PARCEL ID NO. 01-2-24-06-08-201-008). TURN WEST AND FOLLOW SAID LINE TO THE ALLEY. PROCEED SOUTH ALONG THE ALLEY TO MONROE STREET. TURN EASTERLY ON MONROE STREET UNTIL YOU REACH MAIN STREET AT CENTER STREET. FOLLOW MAIN STREET EAST TO PESTALOZZI STREET. GO NORTH ON PESTALOZZI STREET TO NINTH STREET AND GO EAST ON NINTH STREET TO WALNUT STREET, CONTINUING NORTH ON WALNUT STREET TO EIGHTH STREET. AT EIGHTH STREET, GO WEST ONE LOT AND TURN NORTH ALONG THE WEST LINE OF SAID LOT (TAX PARCEL ID NO. 02-2-18-32-18-302-018) UNTIL REACHING THE EAST-WEST ALLEY. PROCEED WEST ALONG THE ALLEY UNTIL YOU REACH MULBERRY STREET. FOLLOW MULBERRY STREET SOUTH TO NINTH STREET. GO WEST ALONG NINTH STREET TO CHESTNUT STREET. PROCEED NORTH ALONG CHESTNUT STREET TO THE NORTH LINE OF THE CSXT RAILROAD. G O EAST ALONG SAID NORTH LINE UNTIL REACHING THE WEST LINE OF RAILSHAKE BREWERY (TAX PARCEL ID NO. 02-2-18-32-18-302-004). GO NORTH ALONG THE SAID WEST LINE UNTIL REACHING FIFTH STREET. TURN EAST ALONG FIFTH STREET UNTIL YOU REACH ZSCHOKKE STREET. GO SOUTH ON ZSCHOKKKE STREET TO THE SOUTH LINE OF THE CSXT RAILROAD. PROCEED WEST ALONG SAID SOUTH LINE TO THE EAST LINE OF A PARCEL OF LAND AT 917 SIXTH STREET (TAX PARCEL ID NO. 02-118-32-19-402-012). TURN SOUTH ALONG SAID EAST LINE AND CONTINUE SOUTH ALONG WASHINGTON STREET TO SEVENTH STREET. THEN GO WEST ALONG THE SOUTH PROPERTY LINE OF 620 WASHINGTON STREET (TAX PARCEL ID NO. 02-2-18-32-19-403-019) AND CONTINUE WEST ALONG THE EAST-WEST ALLEY UNTIL REACHING LAUREL STREET GOING SOUTH ALONG LAUREL STREET TO NINTH STREET. GO EAST ALONG NINTH STREET TO LEMON STREET AND PROCEED NORTH ONE HALF (1/2) BLOCK TO THE EAST-WEST ALLEY. GO EAST THROUGH SAID ALLEY CROSSING POPLAR STREET AND CONTINUE EAST ALONG NINTH STREET TO THE POINT OF BEGINNING.

INCLUDING: PART OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, SECTION 6, TOWNSHIP 3 NORTH, RANGE 5 WEST OF THE THIRD PRINCIPAL MERIDIAN, MADISON COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT A FOUND IRON ROD AT THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 6, TOWNSHIP 3 NORTH, RANGE 5 WEST OF THE THIRD PRINCIPAL MERIDIAN; THENCE ON THE NORTH QUARTER QUARTER LINE SOUTH 88 DEGREES 19 MINUTES 17 SECONDS WEST, A DISTANCE OF 445.68 FEET TO A SET IRON ROD ON THE WEST RIGHT OF WAY LINE OF PROPOSED HEMLOCK STREET (100 FEET WIDE); THENCE CONTINUING ON SAID QUARTER QUARTER LINE SOUTH 88 DEGREES 19 MINUTES 17 SECONDS WEST, DISTANCE OF 654.86 FEET TO A SET IRON ROD; THENCE SOUTH 06 DEGREES 29 MINUTES 22 SECONDS WEST, A DISTANCE OF 966.69 FEET TO A SET IRON ROD; THENCE SOUTH 27 DEGREES 49 MINUTES 14 SECONDS EAST, A DISTANCE OF 140.08 FEET TO A SET IRON ROD ON THE NORTH RIGHT OF WAY LINE OF U.S. HIGHWAY 40 (150 FEET WIDE); THENCE ON SAID NORTH RIGHT OF WAY LINE ON A 5133.79 FOOT RADIUS CURVE TO THE LEFT THE CHORD OF WHICH BEARS NORTH 64 DEGREES 51 MINUTES 42 SECONDS EAST, A CHORD DISTANCE OF 150.13 FEET TO THE SOUTHERLY POINT OF A TRACT OF LAND CONVEYED TO MADISON COUNTY MASS TRANSIT DISTRICT IN DOCUMENT NUMBER 2005R48155 OF THE MADISON COUNTY, ILLINOIS RECORDS; THENCE ON THE WESTERLY LINE OF SAID TRACT, NORTH 27 DEGREES 49 MINUTES 14 SECONDS WEST, A DISTANCE OF 139.89 FEET TO A FOUND IRON ROD AT THE WESTERLY CORNER OF SAID DISTRICT TRACT; THENCE ON THE NORTHERLY LINE OF SAID DISTRICT TRACT ON A 4993.79 FOOT RADIUS CURVE TO THE LEFT THE CHORD OF WHICH BEARS NORTH 59 DEGREES 18 MINUTES 44 SECONDS EAST, A CHORD DISTANCE OF 828.89 FEET TO A POINT AT THE NORTHERLY CORNER OF SAID DISTRICT TRACT, ALSO BEING ON THE WEST RIGHT OF WAY LINE OF PROPOSED HEMLOCK STREET (100 FEET WIDE); THENCE ON SAID WESTERLY RIGHT OF WAY LINE ON A 600.91 FOOT RADIUS CURVE TO THE RIGHT, THE CHORD OF WHICH BEARS NORTH 09 DEGREES 46 MINUTES 47 SECONDS WEST, A CHORD DISTANCE OF 500.31 FEET TO THE POINT OF BEGINNING, CONTAINING 12.89 ACRES.

ORIGINAL AREA:
BEGINNING AT THE SOUTHWEST CORNER OF FIFTH STREET AND WALNUT STREET: PROCEED WEST ALONG FIFTH STREET TO THE WEST LINE OF 713 FIFTH STREET (TAX PARCEL ID NO. 02-2-18-32-18-301-018). PROCEED NORTH ALONG SAID WEST LINE UNTIL REACHING THE NORTH LINE OF SAID LOT AND TURN EAST AND PROCEED UNTIL REACHING THE WEST LINE OF 710 FOURTH STREET (TAX PARCEL ID NO. 02-2-18-32-18-301-014). TURN NORTH AND FOLLOW SAID WEST LINE UNTIL REACHING FOURTH STREET. GO EAST TO THE WEST LINE OF 318 FOURTH STREET (TAX PARCEL ID NO. 02-2-18-32-18-301-028). TURN NORTH ALONG SAID WEST LINE AND THE NORTHERLY PROLONGATION THEREOF TO FOLLOWING A STRAIGHT LINE PROCEEDING NORTH UNTIL REACHING THE SOUTH LINE OF HI TOP BOWL PROPERTY (TAX PARCEL ID NO. 02-2-18-32-14-301-010). FOLLOW SAID SOUTH LINE WEST UNTIL REACHING THE WEST LINE OF SAID PROPERTY. PROCEED NORTH ALONG SAID WEST LINE TO US HIGHWAY 40. PROCEED WESTERLY ALONG US HIGHWAY 40 TO THE EAST LINE OF THE TROUW NUTRITION MAIN OFFICE AT 115 EXECUTIVE DRIVE (TAX PARCEL ID NO. 02-2-18-32-00-000-034). FOLLOW SAID EAST LINE SOUTH UNTIL REACHING THE NORTH LINE OF THE KORTE-LUITJOHAN MINI STORAGE FACILITY (TAX PARCEL ID NO. 02-2-18-32-00-000-039) AND CONTINUE EAST ALONG SAID NORTH LINE UNTIL REACHING THE EAST LINE OF SAID PARCEL. PROCEED SOUTH ALONG SAID EAST LINE UNTIL REACHING THE SOUTH LINE OF SAID PARCEL AND GO WEST ALONG SAID SOUTH LINE AND THE WESTERLY PROLONGATION THEREOF TO EXECUTIVE DRIVE. FOLLOW EXECUTIVE DRIVE NORTH UNTIL REACHING THE NORTH PROPERTY LINE OF THE PARCEL AT 80 EXECUTIVE DRIVE (TAX PARCEL ID NO. 02-2-18-32-00-000-031). GO WEST ALONG SAID NORTH LINE TO THE WEST LINE OF SAID PARCEL. GO SOUTH ALONG SAID WEST LINE TO THE NORTH PROPERTY LINE OF THE PARCEL AT 145 MATTER DRIVE (TAX PARCEL ID NO. 02-2-18-32-00000-027). FOLLOW THE NORTH LINE WEST ACROSS MATTER DRIVE. PROCEED SOUTHWESTERLY ALONG THE NORTHWESTERLY LINE OF 140 MATTER DRIVE (TAX PARCEL ID NO. 02-2-18-32-00-000-028). CONTINUE SOUTHWESTERLY ALONG THE NORTHWESTERLY LINE OF 200 PLAZA STREET (TAX PARCEL ID NOS. 02-2-18-31-00-000-018.003 & 01-2-24-06-08-202-003) TO THE EAST LINE OF 1 ULTRAWAY DRIVE (TAX PARCEL ID NO. 01-2-24-06-08-202-004). PROCEED NORTH ALONG SAID

EAST LINE TO US HIGHWAY 40. GO WEST ALONG US HIGHWAY 40 TO FRANK WATSON PARKWAY. GO NORTHERLY ALONG FRANK WATSON PARKWAY UNTIL YOU REACH COMMERCE DRIVE. GO EASTERLY ALONG COMMERCE DRIVE UNTIL YOU REACH THE WEST LINE OF RETKO GROUP LLC PARCEL (TAX PARCEL ID NO. 02-1-18-32-00-000-018) (15.42 ACRE). PROCEED NORTH ALONG SAID WEST LINE, EAST ALONG THE NORTH LINE OF SAID RETKO GROUP LLC PARCEL, AND SOUTH ALONG THE EAST LINE OF SAID RETKO GROUP LLC PARCEL TO US HIGHWAY 40. GO NORTHEASTERLY ALONG US HIGHWAY 40 TO THE WEST LINE OF TWO TRACTS OF LAND OWNED IN TRUST BY BONNIE MCGINLEY (TAX PARCEL ID NO. 02-1-18-31-00-000-018.001 & 012) (5.18 & 3.5 ACRE, RESPECTIVELY). GO NORTH ALONG SAID WEST LINE TO THE SOUTH LINE OF CROWN POINTE APARTMENTS (TAX PARCEL ID NO. 02-1-18-31-00-000-011 & 011.001), THENCE EAST ALONG SAID SOUTH LINE TO THE EAST LINE OF SAID PARCEL AND THEN NORTH ALONG SAID EAST LINE TO SPORTSMAN ROAD. PROCEED EAST ALONG SPORTSMAN ROAD TO WEST LINE OF RURAL KING (TAX PARCEL ID NO. 02-1-18-32-00-000-021.006). PROCEED NORTH ALONG SAID WEST LINE TO THE NORTH LINE OF SAID PARCEL AND GO EAST ALONG SAID NORTH LINE UNTIL YOU REACH THE WEST LINE OF THE GLIK DEVELOPMENT PARCEL (TAX PARCEL ID NO. 02-1-18-32-00-000-021.001). GO NORTH ALONG SAID WEST LINE TO THE NORTH LINE OF SAID PARCEL, THEN PROCEED EAST ALONG SAID NORTH LINE TO IL ROUTE 143. FOLLOW IL ROUTE 143 NORTH TO KOEPFLI LANE. GO WEST ON KOEPFLI LANE TO THE COMMON LOT LINE OF THE LOTS BETWEEN ZBINDEN LANE AND LINCOLN LANE. PROCEED NORTH ALONG SAID COMMON PROPERTY LINE UNTIL REACHING IL ROUTE 143. GO NORTHWESTERLY ALONG IL ROUTE 143 TO THE WEST LINE OF SCOTT CREDIT UNION (TAX PARCEL ID NO. 02-1-18-29-17-301-003.002). FOLLOW SAID WEST LINE NORTHERLY TO THE SOUTH LINE OF THE REHBERGER HOLDINGS LLC TRACT (TAX PARCEL ID NO. 02-1-18-29-13-303-004) (7.2 ACRE). GO WEST ALONG SAID SOUTH LINE TO THE WEST LINE OF SAID TRACT. PROCEED NORTH ALONG SAID WEST LINE TO THE NORTH LINE OF SAID TRACT. GO EAST ALONG SAID NORTH LINE TO CALLY LANE. GO SOUTH ALONG CALLY LANE TO THE NORTH LINE OF THE WAL-MART TRACT (TAX PARCEL ID NO. 02-2-18-29-03-301-001). GO EAST ALONG SAID NORTH LINE TO THE EAST LINE OF SAID TRACT. GO SOUTH ALONG SAID EAST LINE AND THE EAST LINE OF THE PROFESSIONAL RESOURCE DEVELOPMENT INC. TRACT (TAX PARCEL ID NO. 02-2-18-29-18-301-033) TO TROXLER AVENUE. GO EAST ALONG TROXLER AVENUE TO THE EAST LINE OF THE CITY OF HIGHLAND TRACT (TAX PARCEL ID NO. 02-1-18-33-00-000-001.002) (10 ACRE). CONTINUE SOUTH ALONG SAID EAST LINE AND THE SOUTHERLY PROLONGATION THEREOF TO THE SOUTHEASTERLY LINE OF US HIGHWAY 40. PROCEED SOUTHWESTERLY ALONG SAID SOUTHEASTERLY LINE TO THE EASTERLY PROLONGATION OF THE SOUTH LINE OF THE ST. JOSEPH'S HOSPITAL TRACT (TAX PARCEL ID NO. 02-1-18-33-00-000-001) (61.98 ACRE). CONTINUE WESTERLY ALONG SAID SOUTH LINE TO THE EAST LINE OF IL ROUTE 160. FOLLOW SAID EAST LINE SOUTH TO THE NORTH LINE OF SPLISH SPLASH CAR WASH (TAX PARCEL ID NOS. 02-2-18-33-00-000-041 & 042). GO EAST ALONG SAID NORTH LINE TO THE EAST LINE OF SAID PARCEL. GO SOUTH ALONG SAID EAST LINE AND THE SOUTHERLY PROLONGATION THEREOF TO US HIGHWAY 40. GO WEST ON US HIGHWAY 40 TO EAST LINE OF AVISTON LUMBER (TAX PARCEL ID NO. 02-1-18-32-16-401-012.001). PROCEED SOUTH ALONG SAID EAST LINE AND THE SOUTHERLY PROLONGATION THEREOF TO THE NORTH LINE OF SAFE SUPPLY PARCEL (TAX PARCEL ID NO. 02-1-18-32-16-401-005.001). GO EAST ALONG SAID NORTH LINE TO THE EAST LINE OF SAID PARCEL, THEN SOUTH ALONG SAID EAST LINE TO THE SOUTH LINE OF A VACANT LOT (TAX PARCEL ID NO. 02-1-18-32-16-401-005). CONTINUE EAST ALONG SAID SOUTH LINE TO POPLAR STREET. GO NORTH ALONG POPLAR ST TO THE NORTH LINE OF THE KLOSS FURNITURE TIN SHED PROPERTY (TAX PARCEL ID NO. 02-1-18-33-00-000-016.006). GO EAST ALONG SAID NORTH LINE TO THE EAST LINE OF SAID PROPERTY. PROCEED SOUTH ALONG SAID EAST LINE AND THE SOUTHERLY EXTENSION THEREOF T O T HE CSXT RAILROAD. GO WEST ALONG THE CSXT RAILROAD TO POPLAR STREET AND THEN GO SOUTH ALONG POPLAR STREET TO THE SOUTH LINE OF LARRY'S TIRE (TAX PARCEL ID NO. 02-1-18-32-20-402-001). GO WEST ALONG SAID SOUTH LINE TO LEMON STREET. GO SOUTH ALONG LEMON STREET TO THE EAST-WEST ALLEY JUST NORTH OF SIXTH STREET. CONTINUE WEST ALONG SAID ALLEY AND THEN SOUTH ALONG THE NORTH-SOUTH ALLEY JUST WEST OF LEMON STREET TO SIXTH STREET. PROCEED WEST ALONG SIXTH STREET TO ZSCHOKKE STREET. GO NORTH ON ZSCHOKKE STREET AND ACROSS THE CSXT RAILROAD TO FIFTH STREET. PROCEED SOUTHWESTERLY ALONG FIFTH STREET TO THE NORTH-SOUTH ALLEY BETWEEN WASHINGTON STREET AND PINE STREET. GO NORTH ALONG SAID ALLEY TO THIRD STREET, THEN EAST ON THIRD STREET TO PINE STREET. PROCEED NORTH ALONG PINE STREET TO THE SOUTH LINE OF SECOND STREET. GO WEST ALONG SAID SOUTH LINE TO THE WEST LINE OF WASHINGTON STREET. PROCEED NORTH ACROSS SECOND STREET TO THE NORTH LINE OF SECOND STREET, THEN EAST ALONG SAID NORTH LINE TO LINDENTHAL CREEK. GO NORTHWESTERLY ALONG SAID CREEK TO THE EAST LINE OF 101 WALNUT STREET (TAX PARCEL ID NO. 02-2-18-32-15-401-002). PROCEED SOUTH ALONG SAID EAST LINE TO THE SOUTH LINE OF SAID PARCEL, THEN WEST ALONG SAID SOUTH LINE TO THE EAST LINE OF 820 SECOND STREET (TAX PARCEL ID NO. 02-2-18-32-15-401-002.006). PROCEED SOUTH ALONG SAID EAST LINE TO SECOND STREET. GO WEST ON SECOND STREET TO THE NORTH-SOUTH ALLEY JUST EAST OF WALNUT STREET. PROCEED SOUTH ALONG SAID ALLEY TO THE NORTH LINE OF 220 LAUREL STREET (TAX PARCEL ID NO. 02-2-18-32-15-401-017). GO EAST ALONG SAID NORTH LINE TO LAUREL STREET, THEN SOUTH ALONG LAUREL STREET TO THIRD STREET. PROCEED WEST ALONG THIRD STREET TO THE NORTH-SOUTH ALLEY JUST EAST OF WALNUT STREET, THEN SOUTH ALONG SAID ALLEY TO FIFTH STREET. GO SOUTHWESTERLY ALONG FIFTH STREET TO THE POINT OF BEGINNING.

EXCLUDING THE FOLLOWING THREE (3) PARCELS:

EXCLUDED PARCEL 1: ALL OF VILLA PARK DRIVE AND THE MULTI-FAMILY PROPERTIES AT 2628, 2629, 2636, 2637, 2644 AND 2645 VILLA PARK DRIVE (TAX PARCEL ID NOS. 02-2-18-32-02-202-017, 010, 011, 012, 013, 014 & 015).

EXCLUDED PARCEL 2: BEGINNING AT THE SOUTHWEST CORNER OF 520 SUPPIGER WAY (TAX PARCEL ID NO. 02-2-18-32-02-201-014). PROCEED NORTH ALONG THE WEST LINE OF SAID PARCEL, THEN EAST ALONG THE NORTH LINE OF SAID PARCEL AND THE NORTH LINE OF 500 SUPPIGER WAY (TAX PARCEL ID NO. 02-2-18-32-02-201-015) TO THE SOUTHEASTERLY LINE OF 500 SUPPIGER WAY. GO SOUTHWESTERLY ALONG SAID SOUTHEASTERLY LINE TO THE SOUTHWESTERLY LINE OF SUPPIGER WAY. PROCEED SOUTHEASTERLY ALONG SAID SOUTHWESTERLY LINE TO THE SOUTH LINE OF A VACANT LOT (TAX PARCEL ID NO. 02-2-18-32-02-201-023). GO WEST ALONG SAID SOUTH LINE AND THE SOUTH LINE OF 515-555 SUPPINGER WAY (TAX PARCEL ID NOS. 02-2-18-32-02-201-023.01 & 02-2-18-32-02-201-022.1) TO THE WEST LINE OF SAID PARCELS. PROCEED NORTH ALONG SAID WEST LINES, ACROSS SUPPIGER WAY TO THE POINT OF BEGINNING.

EXCLUDED PARCEL 3: BEGINNING AT THE SOUTHWEST CORNER OF AN UNDEVELOPED PARCEL OF LAND JUST NORTH OF US HIGHWAY 40, OWNED BY LOIS BENSON (TAX PARCEL ID NO. 02-1-18-32-02-202-006) (41.51 ACRE). PROCEED NORTH ALONG THE WESTERLY LINE OF SAID PARCEL TO THE SOUTH LINE OF NORTHTOWN EAST APARTMENTS AT 85 SUPPIGER LANE (TAX PARCEL ID NO. 02-2-18-32-02-201-030). GO WEST ALONG SAID SOUTH LINE AND NORTH ALONG THE WEST LINE OF SAID PARCEL TO THE SOUTH LINE OF 2676 EAGLE WAY DRIVE (TAX PARCEL ID NO. 02-2-18-32-02-201-029). PROCEED WEST ALONG SAID SOUTH LINE TO THE EAST LINE OF EAGLE WAY DRIVE. GO NORTH ALONG SAID EAST LINE TO THE SOUTH LINE OF SUPPIGER LANE. PROCEED EAST ALONG SAID SOUTH LINE TO THE NORTHEASTERLY LINE OF SUPPIGER WAY. GO NORTHWESTERLY ALONG SAID NORTHEASTERLY LINE TO THE NORTHWESTERLY LINE OF 380 SUPPIGER LANE (TAX PARCEL ID NO. 02-2-18-32-02-201-031). PROCEED NORTHEASTERLY ALONG SAID NORTHWESTERLY LINE TO THE SOUTHWESTERLY LINE OF HIGHLAND HIGH SCHOOL (TAX PARCEL ID NO. 02-1-18-32-02-201-002). THENCE MEANDERING SOUTHEASTERLY ALONG SAID SOUTHWESTERLY LINE TO THE NORTH LINE OF SAID BENSON TRACT. GO EAST ALONG SAID NORTH LINE TO THE WEST LINE OF IL ROUTE 160. GO SOUTH ALONG SAID WEST LINE TO THE SOUTH LINE OF SAID BENSON TRACT. PROCEED WEST ALONG SAID SOUTH LINE AND SOUTH ALONG THE EAST LINE OF SAID BENSON TRACT TO THE NORTHWESTERLY LINE OF US HIGHWAY 40. PROCEED SOUTHWESTERLY ALONG SAID NORTHWESTERLY LINE TO THE POINT OF BEGINNING.

APPENDIX C
PARCEL ID LIST

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APPENDIX C - PARCEL ID NUMBERS (AMENDED AREA)

01-1-24-04-05-101-003	01-2-24-05-05-103-036.05C	01-2-24-05-06-103-012
01-1-24-04-05-101-003.002	01-2-24-05-05-103-036.06C	01-2-24-05-06-103-013
01-1-24-04-05-101-004	01-2-24-05-05-103-036.07C	01-2-24-05-06-103-014
01-1-24-04-05-101-006	01-2-24-05-05-103-036.08C	01-2-24-05-06-103-015
01-1-24-04-05-101-006.001	01-2-24-05-05-103-036.09C	01-2-24-05-06-103-016
01-1-24-06-00-000-010	01-2-24-05-05-103-036.10C	01-2-24-05-06-103-017
01-1-24-06-00-000-010.001	01-2-24-05-05-103-036.11C	01-2-24-05-06-103-018
01-1-24-06-12-201-034	01-2-24-05-06-101-001	01-2-24-05-06-103-019
01-1-24-06-12-201-035	01-2-24-05-06-101-002	01-2-24-05-06-103-020
01-2-24-05-05-103-001	01-2-24-05-06-101-003	01-2-24-05-06-103-021
01-2-24-05-05-103-002	01-2-24-05-06-101-004	01-2-24-05-06-103-021.001
01-2-24-05-05-103-003	01-2-24-05-06-101-005	01-2-24-05-06-103-022
01-2-24-05-05-103-005	01-2-24-05-06-101-006	01-2-24-05-06-103-023
01-2-24-05-05-103-006	01-2-24-05-06-101-007	01-2-24-05-06-103-025
01-2-24-05-05-103-007	01-2-24-05-06-101-008	01-2-24-05-06-103-025.001
01-2-24-05-05-103-008	01-2-24-05-06-101-018	01-2-24-05-06-103-027
01-2-24-05-05-103-009	01-2-24-05-06-101-020	01-2-24-05-06-103-029
01-2-24-05-05-103-010	01-2-24-05-06-101-021	01-2-24-05-06-103-030
01-2-24-05-05-103-011	01-2-24-05-06-101-022	01-2-24-05-06-103-031
01-2-24-05-05-103-012	01-2-24-05-06-101-023	01-2-24-05-06-103-032
01-2-24-05-05-103-013	01-2-24-05-06-101-024	01-2-24-05-06-103-033
01-2-24-05-05-103-014	01-2-24-05-06-101-025	01-2-24-05-06-103-034
01-2-24-05-05-103-015	01-2-24-05-06-101-026	01-2-24-05-06-103-035
01-2-24-05-05-103-016	01-2-24-05-06-101-027	01-2-24-05-06-103-036
01-2-24-05-05-103-017	01-2-24-05-06-101-028	01-2-24-05-06-104-001
01-2-24-05-05-103-018	01-2-24-05-06-101-029	01-2-24-05-06-104-002
01-2-24-05-05-103-019	01-2-24-05-06-101-030	01-2-24-05-06-104-003
01-2-24-05-05-103-020	01-2-24-05-06-101-031	01-2-24-05-06-104-004
01-2-24-05-05-103-021	01-2-24-05-06-102-021	01-2-24-05-06-104-005
01-2-24-05-05-103-022	01-2-24-05-06-102-022	01-2-24-05-06-104-006
01-2-24-05-05-103-023	01-2-24-05-06-102-023	01-2-24-05-06-104-007
01-2-24-05-05-103-024	01-2-24-05-06-102-024	01-2-24-05-06-104-008
01-2-24-05-05-103-025	01-2-24-05-06-102-025	01-2-24-05-06-104-009
01-2-24-05-05-103-026	01-2-24-05-06-102-026	01-2-24-05-06-104-010
01-2-24-05-05-103-027	01-2-24-05-06-102-027	01-2-24-05-06-104-011
01-2-24-05-05-103-028	01-2-24-05-06-102-028	01-2-24-05-06-104-012
01-2-24-05-05-103-031	01-2-24-05-06-102-029	01-2-24-05-06-104-013
01-2-24-05-05-103-032	01-2-24-05-06-102-030	01-2-24-05-06-104-014
01-2-24-05-05-103-033	01-2-24-05-06-102-031	01-2-24-05-06-104-016
01-2-24-05-05-103-034	01-2-24-05-06-102-032	01-2-24-05-06-104-017
01-2-24-05-05-103-035	01-2-24-05-06-102-033	01-2-24-05-06-104-018
01-2-24-05-05-103-036.01C	01-2-24-05-06-102-034	01-2-24-05-06-104-019
01-2-24-05-05-103-036.02C	01-2-24-05-06-102-035	01-2-24-05-06-104-020
01-2-24-05-05-103-036.03C	01-2-24-05-06-102-036	01-2-24-05-06-104-021
01-2-24-05-05-103-036.04C	01-2-24-05-06-103-011	01-2-24-05-06-104-022

APPENDIX C - PARCEL ID NUMBERS (AMENDED AREA, CONT.)

01-2-24-05-06-104-023	01-2-24-05-07-202-010	01-2-24-05-07-203-030
01-2-24-05-06-104-025	01-2-24-05-07-202-011	01-2-24-05-07-203-031
01-2-24-05-06-104-026	01-2-24-05-07-202-012	01-2-24-05-07-203-032
01-2-24-05-06-104-027	01-2-24-05-07-202-013	01-2-24-05-07-203-033
01-2-24-05-06-104-028	01-2-24-05-07-202-014	01-2-24-05-07-203-034
01-2-24-05-06-104-029	01-2-24-05-07-202-015	01-2-24-05-07-203-035
01-2-24-05-06-104-030	01-2-24-05-07-202-016	01-2-24-05-07-203-036
01-2-24-05-06-104-032	01-2-24-05-07-202-017	01-2-24-05-07-203-037
01-2-24-05-06-104-033	01-2-24-05-07-202-018	01-2-24-05-07-203-039
01-2-24-05-06-104-034	01-2-24-05-07-202-019	01-2-24-05-07-203-040
01-2-24-05-06-104-035	01-2-24-05-07-202-020	01-2-24-05-08-201-013
01-2-24-05-06-104-036	01-2-24-05-07-202-021	01-2-24-05-08-201-014
01-2-24-05-06-104-037	01-2-24-05-07-202-022	01-2-24-05-08-201-015
01-2-24-05-06-104-038	01-2-24-05-07-202-023	01-2-24-05-08-201-016
01-2-24-05-06-104-039	01-2-24-05-07-202-024	01-2-24-05-08-201-017
01-2-24-05-06-104-040	01-2-24-05-07-202-024.001	01-2-24-05-08-201-018
01-2-24-05-06-104-041	01-2-24-05-07-202-025	01-2-24-05-08-201-019
01-2-24-05-06-104-042	01-2-24-05-07-202-026	01-2-24-05-08-201-020
01-2-24-05-06-104-043	01-2-24-05-07-202-027	01-2-24-05-08-201-021
01-2-24-05-06-104-043.001	01-2-24-05-07-202-028	01-2-24-05-08-201-022
01-2-24-05-06-104-044	01-2-24-05-07-202-029	01-2-24-05-08-201-023
01-2-24-05-06-104-045	01-2-24-05-07-202-030	01-2-24-05-08-201-024
01-2-24-05-06-104-046	01-2-24-05-07-202-031	01-2-24-05-08-201-025
01-2-24-05-06-104-047	01-2-24-05-07-202-031.001	01-2-24-05-08-201-026
01-2-24-05-06-104-048	01-2-24-05-07-202-031.002	01-2-24-05-08-201-027
01-2-24-05-06-104-049	01-2-24-05-07-202-032	01-2-24-05-08-201-028
01-2-24-05-07-201-009	01-2-24-05-07-202-033	01-2-24-05-08-201-029
01-2-24-05-07-201-010	01-2-24-05-07-202-034	01-2-24-05-08-201-030
01-2-24-05-07-201-011	01-2-24-05-07-202-034.001	01-2-24-05-08-201-031
01-2-24-05-07-201-012	01-2-24-05-07-203-013	01-2-24-05-08-201-032
01-2-24-05-07-201-013	01-2-24-05-07-203-014	01-2-24-05-08-201-033
01-2-24-05-07-201-014	01-2-24-05-07-203-015	01-2-24-05-08-201-039
01-2-24-05-07-201-015	01-2-24-05-07-203-016	01-2-24-05-08-201-040
01-2-24-05-07-201-016	01-2-24-05-07-203-017	01-2-24-05-08-201-041
01-2-24-05-07-201-017	01-2-24-05-07-203-019	01-2-24-05-08-201-042
01-2-24-05-07-201-018	01-2-24-05-07-203-020	01-2-24-05-08-201-043
01-2-24-05-07-201-019	01-2-24-05-07-203-021	01-2-24-05-08-201-045
01-2-24-05-07-201-020	01-2-24-05-07-203-022	01-2-24-05-08-201-046
01-2-24-05-07-201-021	01-2-24-05-07-203-023	01-2-24-05-08-202-012
01-2-24-05-07-201-022	01-2-24-05-07-203-024	01-2-24-05-08-202-012.001
01-2-24-05-07-201-023	01-2-24-05-07-203-025	01-2-24-05-08-202-013
01-2-24-05-07-201-024	01-2-24-05-07-203-026	01-2-24-05-08-202-014
01-2-24-05-07-201-024.001	01-2-24-05-07-203-027	01-2-24-05-08-202-015
01-2-24-05-07-201-025	01-2-24-05-07-203-028	01-2-24-05-08-202-016
01-2-24-05-07-202-009	01-2-24-05-07-203-029	01-2-24-05-08-202-017

APPENDIX C - PARCEL ID NUMBERS (AMENDED AREA, CONT.)

01-2-24-05-08-202-020	01-2-24-05-08-204-017.001	01-2-24-06-12-201-023
01-2-24-05-08-202-021	01-2-24-05-08-204-018	01-2-24-06-12-201-024
01-2-24-05-08-202-022	01-2-24-05-08-204-019	01-2-24-06-12-201-025
01-2-24-05-08-202-023	01-2-24-05-08-204-020	01-2-24-06-12-201-027
01-2-24-05-08-202-024	01-2-24-05-08-204-022	01-2-24-06-12-201-028
01-2-24-05-08-202-025	01-2-24-05-08-204-023	01-2-24-06-12-201-029
01-2-24-05-08-202-026	01-2-24-05-08-204-024	02-1-18-32-18-302-904
01-2-24-05-08-202-026.001	01-2-24-05-08-204-025	02-1-18-32-19-402-012
01-2-24-05-08-202-028	01-2-24-05-08-204-026	02-1-18-32-19-402-013
01-2-24-05-08-202-029	01-2-24-05-08-204-027	02-1-18-32-19-402-014
01-2-24-05-08-202-030	01-2-24-05-09-101-002	02-1-18-32-19-402-904
01-2-24-05-08-202-031	01-2-24-05-09-101-003	02-2-18-32-18-302-004
01-2-24-05-08-202-032	01-2-24-05-09-101-004	02-2-18-32-18-302-006
01-2-24-05-08-202-033	01-2-24-05-11-201-003	02-2-18-32-18-302-018
01-2-24-05-08-202-034	01-2-24-05-11-201-004	02-2-18-32-18-302-019
01-2-24-05-08-202-035	01-2-24-05-11-201-005	02-2-18-32-18-302-020
01-2-24-05-08-202-036	01-2-24-05-11-201-006	02-2-18-32-18-302-021
01-2-24-05-08-202-037	01-2-24-05-11-201-007	02-2-18-32-18-302-022
01-2-24-05-08-203-013	01-2-24-05-11-201-008	02-2-18-32-18-302-023
01-2-24-05-08-203-014	01-2-24-05-11-201-009	02-2-18-32-18-302-024
01-2-24-05-08-203-015	01-2-24-05-11-202-001	02-2-18-32-18-302-024.001
01-2-24-05-08-203-016	01-2-24-05-11-202-002	02-2-18-32-18-302-025
01-2-24-05-08-203-018	01-2-24-05-11-202-003	02-2-18-32-18-302-025.001
01-2-24-05-08-203-019	01-2-24-05-11-202-004	02-2-18-32-18-302-026
01-2-24-05-08-203-020	01-2-24-05-11-202-007	02-2-18-32-18-302-026.001
01-2-24-05-08-203-021	01-2-24-05-11-202-008	02-2-18-32-19-403-001
01-2-24-05-08-203-022	01-2-24-05-11-202-009	02-2-18-32-19-403-002
01-2-24-05-08-203-023	01-2-24-06-00-000-009	02-2-18-32-19-403-002.001
01-2-24-05-08-203-024	01-2-24-06-00-000-011	02-2-18-32-19-403-002.002
01-2-24-05-08-203-025	01-2-24-06-00-000-014.001	02-2-18-32-19-403-003
01-2-24-05-08-203-026	01-2-24-06-08-201-003	02-2-18-32-19-403-004
01-2-24-05-08-203-027	01-2-24-06-08-201-008	02-2-18-32-19-403-005
01-2-24-05-08-203-028	01-2-24-06-08-201-009	02-2-18-32-19-403-006
01-2-24-05-08-204-007	01-2-24-06-08-201-010	02-2-18-32-19-403-007
01-2-24-05-08-204-008	01-2-24-06-12-201-002	02-2-18-32-19-403-013
01-2-24-05-08-204-009	01-2-24-06-12-201-003	02-2-18-32-19-403-014
01-2-24-05-08-204-010	01-2-24-06-12-201-003.001	02-2-18-32-19-403-015
01-2-24-05-08-204-011	01-2-24-06-12-201-007	02-2-18-32-19-403-016
01-2-24-05-08-204-012	01-2-24-06-12-201-008	02-2-18-32-19-403-017
01-2-24-05-08-204-013	01-2-24-06-12-201-015	02-2-18-32-19-403-018
01-2-24-05-08-204-014	01-2-24-06-12-201-018	02-2-18-32-19-403-019
01-2-24-05-08-204-015	01-2-24-06-12-201-019	01-1-24-06-00-000-004.003
01-2-24-05-08-204-016	01-2-24-06-12-201-020	
01-2-24-05-08-204-016.001	01-2-24-06-12-201-021	
01-2-24-05-08-204-017	01-2-24-06-12-201-022	

APPENDIX C - PARCEL ID NUMBERS (ORIGINAL AREA)

01-1-24-06-00-000-004.001	02-1-18-32-14-301-006.002	02-2-18-32-00-000-021.004
01-1-24-06-08-202-001	02-1-18-32-14-301-017	02-2-18-32-00-000-021.005
01-2-24-06-08-202-002	02-1-18-32-14-301-017.001	02-2-18-32-00-000-022.002
01-2-24-06-08-202-002.001	02-1-18-32-15-401-001	02-2-18-32-00-000-023.002
01-2-24-06-08-202-006	02-1-18-32-16-401-005.001	02-2-18-32-00-000-023.003
02-1-18-29-13-303-004	02-1-18-32-16-401-005.002	02-2-18-32-00-000-026
02-1-18-29-17-301-003.002	02-1-18-32-16-401-012.001	02-2-18-32-00-000-027.001
02-1-18-29-18-301-015	02-1-18-32-16-401-904	02-2-18-32-00-000-032
02-1-18-29-18-301-015.001	02-1-18-32-18-301-005	02-2-18-32-00-000-033
02-1-18-29-18-301-016	02-1-18-32-18-301-006	02-2-18-32-00-000-034
02-1-18-29-18-301-017	02-1-18-32-20-401-904	02-2-18-32-00-000-038
02-1-18-29-18-301-018	02-1-18-32-20-402-001	02-2-18-32-00-000-038.001
02-1-18-29-18-301-019	02-1-18-33-00-000-001	02-2-18-32-00-000-039
02-1-18-29-18-301-020	02-1-18-33-00-000-001.002	02-2-18-32-00-000-040
02-1-18-29-18-301-025	02-1-18-33-00-000-001.003	02-2-18-32-02-201-005
02-1-18-29-18-301-025.001	02-1-18-33-00-000-016.001	02-2-18-32-02-201-006
02-1-18-31-00-000-010	02-1-18-33-00-000-016.002	02-2-18-32-02-201-013
02-1-18-31-00-000-010.001	02-1-18-33-00-000-016.003	02-2-18-32-02-201-016
02-1-18-31-00-000-012	02-1-18-33-00-000-016.004	02-2-18-32-02-201-017
02-1-18-31-00-000-018	02-1-18-33-00-000-016.005	02-2-18-32-02-201-018
02-1-18-31-00-000-018.001	02-1-18-33-00-000-016.006	02-2-18-32-02-201-019.01C
02-1-18-32-00-000-021.001	02-1-18-33-00-000-016.009	02-2-18-32-02-201-019.02C
02-1-18-32-00-000-021.006	02-1-18-33-00-000-016.010	02-2-18-32-02-201-020.01C
02-1-18-32-00-000-022	02-2-18-29-03-301-001	02-2-18-32-02-201-020.02C
02-1-18-32-00-000-022.004	02-2-18-29-03-301-002	02-2-18-32-02-201-021
02-1-18-32-00-000-022.008	02-2-18-29-03-301-003	02-2-18-32-02-201-024
02-1-18-32-00-000-022.009	02-2-18-29-03-301-004	02-2-18-32-02-201-025
02-1-18-32-00-000-022.C00	02-2-18-29-03-301-005	02-2-18-32-02-201-026
02-1-18-32-00-000-023	02-2-18-29-18-301-021	02-2-18-32-02-201-027
02-1-18-32-02-201-001	02-2-18-29-18-301-022	02-2-18-32-02-201-036
02-1-18-32-02-201-001.001	02-2-18-29-18-301-023	02-2-18-32-02-201-037
02-1-18-32-02-201-002	02-2-18-29-18-301-024	02-2-18-32-02-202-008
02-1-18-32-02-201-003	02-2-18-29-18-301-030	02-2-18-32-02-202-009
02-1-18-32-02-201-004	02-2-18-29-18-301-031	02-2-18-32-02-202-016
02-1-18-32-02-201-007	02-2-18-29-18-301-033	02-2-18-32-02-202-018
02-1-18-32-02-202-005	02-2-18-31-00-000-018.004	02-2-18-32-02-202-019
02-1-18-32-13-301-018	02-2-18-31-00-000-018.005	02-2-18-32-02-202-021
02-1-18-32-14-301-001	02-2-18-31-00-000-047	02-2-18-32-02-202-022
02-1-18-32-14-301-002	02-2-18-32-00-000-017	02-2-18-32-02-202-023
02-1-18-32-14-301-004	02-2-18-32-00-000-018	02-2-18-32-02-202-024
02-1-18-32-14-301-005	02-2-18-32-00-000-019	02-2-18-32-02-202-025
02-1-18-32-14-301-006.001	02-2-18-32-00-000-020	02-2-18-32-02-202-026

APPENDIX C - PARCEL ID NUMBERS (ORIGINAL AREA, CONT.)

02-2-18-32-02-202-027	02-2-18-32-15-401-003	02-2-18-32-16-401-026
02-2-18-32-02-202-028	02-2-18-32-15-401-004	02-2-18-32-16-401-027
02-2-18-32-02-202-029	02-2-18-32-15-401-005	02-2-18-32-16-401-029
02-2-18-32-02-202-030	02-2-18-32-15-401-006	02-2-18-32-16-401-030
02-2-18-32-02-202-031	02-2-18-32-15-401-007	02-2-18-32-16-401-031
02-2-18-32-02-202-032	02-2-18-32-15-401-009	02-2-18-32-16-401-032
02-2-18-32-13-301-001	02-2-18-32-15-401-010	02-2-18-32-16-401-033
02-2-18-32-13-301-003	02-2-18-32-15-401-011	02-2-18-32-16-401-034
02-2-18-32-13-301-005	02-2-18-32-15-401-012	02-2-18-32-16-401-035
02-2-18-32-13-301-007	02-2-18-32-15-401-013	02-2-18-32-18-301-014
02-2-18-32-13-301-008	02-2-18-32-15-401-022	02-2-18-32-18-301-015
02-2-18-32-13-301-009	02-2-18-32-15-401-023	02-2-18-32-18-301-018
02-2-18-32-13-301-010	02-2-18-32-15-401-024	02-2-18-32-18-301-019
02-2-18-32-13-301-011	02-2-18-32-15-401-025	02-2-18-32-18-301-020
02-2-18-32-13-301-012	02-2-18-32-15-401-026	02-2-18-32-18-301-021
02-2-18-32-13-301-013	02-2-18-32-15-401-027	02-2-18-32-18-301-022
02-2-18-32-13-301-014	02-2-18-32-15-401-028	02-2-18-32-18-301-023
02-2-18-32-13-301-015	02-2-18-32-15-401-029	02-2-18-32-18-301-024
02-2-18-32-13-301-015.001	02-2-18-32-15-401-030	02-2-18-32-18-301-025
02-2-18-32-13-301-016	02-2-18-32-15-401-031	02-2-18-32-18-301-026
02-2-18-32-13-301-017	02-2-18-32-15-401-032	02-2-18-32-18-301-027
02-2-18-32-14-301-003	02-2-18-32-15-402-023	02-2-18-32-18-301-028
02-2-18-32-14-301-007	02-2-18-32-15-402-031	02-2-18-32-19-401-001
02-2-18-32-14-301-007.001	02-2-18-32-16-401-006.001	02-2-18-32-19-401-002
02-2-18-32-14-301-010	02-2-18-32-16-401-007	02-2-18-32-19-401-003
02-2-18-32-14-301-010.001	02-2-18-32-16-401-009	02-2-18-32-19-401-004
02-2-18-32-14-301-011	02-2-18-32-16-401-010	02-2-18-32-19-401-005
02-2-18-32-14-301-012	02-2-18-32-16-401-010.001	02-2-18-32-19-401-006
02-2-18-32-14-301-013	02-2-18-32-16-401-011	02-2-18-32-19-401-007
02-2-18-32-15-401-002	02-2-18-32-16-401-013	02-2-18-32-19-401-008
02-2-18-32-15-401-002.001	02-2-18-32-16-401-014	02-2-18-32-19-401-009
02-2-18-32-15-401-002.002	02-2-18-32-16-401-015	02-2-18-32-19-402-006
02-2-18-32-15-401-002.003	02-2-18-32-16-401-016	02-2-18-32-19-402-009
02-2-18-32-15-401-002.004	02-2-18-32-16-401-017	02-2-18-32-19-402-010
02-2-18-32-15-401-002.005	02-2-18-32-16-401-018	02-2-18-32-20-401-001
02-2-18-32-15-401-002.006	02-2-18-32-16-401-019	02-2-18-32-20-401-005
02-2-18-32-15-401-002.011	02-2-18-32-16-401-020	02-2-18-32-20-401-007
02-2-18-32-15-401-002.012	02-2-18-32-16-401-021	02-2-18-33-00-000-040
02-2-18-32-15-401-002.013	02-2-18-32-16-401-022	02-2-18-33-00-000-041
02-2-18-32-15-401-002.014	02-2-18-32-16-401-023	02-2-18-33-00-000-042
02-2-18-32-15-401-002.015	02-2-18-32-16-401-024	
02-2-18-32-15-401-002.018	02-2-18-32-16-401-025	

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APPENDIX D
ADDRESS LIST

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APPENDIX D - ADDRESS LIST (AMENDED AREA)

1000 9TH ST	1013 BROADWAY	1122 BROADWAY
1000 BEECH ST	1014 LAUREL ST	1130 NEW TRENTON RD
1000 BROADWAY	1014 PINE ST	1202 9TH ST
1000 CEDAR ST	1015 WALNUT ST	1203 MAIN ST
1000 LAUREL ST	1016 BEECH ST	1204 9TH ST
1000 ZSCHOKKE ST	1016 BROADWAY	1204 MAIN ST
1001 DEAL ST	1016 DEAL ST	1205 MAIN ST
1001 MAIN ST	1016 LAUREL ST	1208 9TH ST
1001 WASHINGTON ST	1017 BROADWAY	1208 MAIN ST
1001 ZSCHOKKE ST	1017 PINE ST	1209 MAIN ST
1002 CHESTNUT ST	1018 9TH ST	1212 9TH ST
1003 BROADWAY	1018 LAUREL ST	1212 MAIN ST
1004 9TH ST	1020 LAUREL ST	1213 MAIN ST
1004 BEECH ST	1021 DEAL ST	1222 BROADWAY
1004 CEDAR ST	1023 BROADWAY	1223 BROADWAY
1004 MULBERRY ST	1024 BEECH ST	12275 HIGHLAND RD
1005 CEDAR ST	1025 BROADWAY	12323 HIGHLAND RD
1005 WASHINGTON ST	1100 9TH ST	12335 HIGHLAND RD
1007 BROADWAY	1100 BROADWAY	12347 HIGHLAND RD
1007 MAIN ST	1105 BROADWAY	12359 HIGHLAND RD
1008 BROADWAY	1105 MAIN ST	12365 HIGHLAND RD
1008 DEAL ST	1106 BROADWAY	1300 MAIN ST
1008 LAUREL ST	1106 NEW TRENTON RD	1304 BROADWAY
1009 CEDAR ST	1108 9TH ST	1311 BROADWAY
1009 DEAL ST	1108 BROADWAY	1312 BROADWAY
1009 WASHINGTON ST	1108 LEMON ST	1315 BROADWAY
1009 ZSCHOKKE ST	1108 OLIVE ST	1320 BROADWAY
1010 CEDAR ST	1109 MAIN ST	1321 BROADWAY
1010 LAUREL ST	1110 LAUREL ST	13300 STATE ROUTE 40
1010 LEMON ST	1110 WASHINGTON ST	1405 BROADWAY
1010 MULBERRY ST	1112 9TH ST	1408 BROADWAY
1010 WALNUT ST	1112 ZSCHOKKE ST	1412 9TH ST
1011 BROADWAY	1113 MAIN ST	1412 BROADWAY
1011 MAIN ST	1115 BROADWAY	1416 BROADWAY
1012 9TH ST	1117 WASHINGTON ST	1500 MAIN ST
1012 BEECH ST	1119 WASHINGTON ST	1501 9TH ST
1012 LAUREL ST	1120 9TH ST	1501 BROADWAY

APPENDIX D - ADDRESS LIST (AMENDED AREA, CONT.)

1505 BROADWAY	621 BROADWAY	812 MAIN ST
1514 BROADWAY	700 BROADWAY	814 LAUREL ST
1515 BROADWAY	700 LAUREL ST	815 BROADWAY
1515 MAIN ST	700 MAIN ST	817 9TH ST
1518 BROADWAY	700 WALNUT ST	817 MAIN ST
1520 MAIN ST	701 WALNUT ST	820 BROADWAY
1522 MAIN ST	704 MAIN ST	821 MAIN ST
303 BROADWAY	708 9TH ST	823 9TH ST
315 BROADWAY	708 MAIN ST	823 MAIN ST
322 W MONROE ST	712 BROADWAY	900 9TH ST
401 BROADWAY	712 LAUREL ST	900 CHESTNUT ST
405 MAIN ST	715 WALNUT ST	900 LAUREL ST
415 BROADWAY	716 LAUREL ST	902 WALNUT ST
425 BROADWAY	719 8TH ST	904 9TH ST
429 BROADWAY	720 LAUREL ST	904 WALNUT ST
433 BROADWAY	721 BROADWAY	905 12TH ST
5 W MONROE ST	722 BROADWAY	906 BROADWAY
500 8TH ST	800 8TH ST	907 MAIN ST
500 MAIN ST	800 LAUREL ST	908 6TH ST
501 WALNUT ST	800 MULBERRY ST	908 LAUREL ST
504 WALNUT ST	801 9TH ST	910 6TH ST
508 BROADWAY	801 BROADWAY	910 CYPRESS ST
510 W MONROE ST	801 MAIN ST	911 WALNUT ST
511 BROADWAY	802 9TH ST	913 6TH ST
512 BROADWAY	806 8TH ST	914 BROADWAY
515 BROADWAY	806 9TH ST	915 12TH ST
518 BROADWAY	806 BROADWAY	915 PESTALOZZI ST
519 BROADWAY	806 MULBERRY ST	917 MAIN ST
520 BROADWAY	807 9TH ST	919 MAIN ST
600 MAIN ST	808 8TH ST	919 WASHINGTON ST
601 WALNUT ST	808 BROADWAY	920 9TH ST
605 BROADWAY	808 LAUREL ST	920 BROADWAY
605 WALNUT ST	809 BROADWAY	923 MAIN ST
609 BROADWAY	809 MAIN ST	1006 WALNUT ST
610 BROADWAY	810 8TH ST	
614 MAIN ST	810 BROADWAY	
616 MAIN ST	810 DEAL ST	
620 BROADWAY	811 BROADWAY	

APPENDIX D - ADDRESS LIST (ORIGINAL AREA)

1 WOODCREST DR	12587 STATE ROUTE 143	201 POPLAR ST
10 APEX DR	12591 STATE ROUTE 143	201 WALNUT ST
100 EXECUTIVE DR	12595 ILL RTE 143	204 POPLAR ST
101 FOREST DR	12603 HIGHWAY 143	206 WALNUT ST
101 WALNUT ST	12603 STATE ROUTE 143	207 WALNUT ST
102 EXECUTIVE DR	12610 STATE ROUTE 143	212 WALNUT ST
105 SUPPIGER LN	12613 STATE ROUTE 143	213 WALNUT ST
105 SUPPINGER RD	12616 RT 143	215 SUPPIGER LN
110 EXECUTIVE DR	12616 STATE ROUTE 143	21570 STATE RTE 143
110 WALNUT ST	12620 STATE ROUTE 143	218 WALNUT ST
110 WOODCREST DR	12621 STATE ROUTE 143	22 CHERRY LN
1100 5TH ST	12630 STATE ROUTE 143	23 CHERRY LN
111 WALNUT ST	12631 STATE ROUTE 143	2504 COMMERCE
115 EXECUTIVE DR	12860 TROXLER AVE	2615 PLAZA DR
118 WALNUT ST	130 WOODCREST DR	2621 VILLA PARK DR
120 EXECUTIVE DR	1300 MERCANTILE DR	2625 PLAZA DR
120 MATTER DR	1304 MERCANTILE DR	2635 PLAZA DR
12441 US HIGHWAY 40	1305 MERCANTILE DR	2636 VILLA DR
12442 SPORTSMAN RD	1312 MERCANTILE DR	2645 NORTHTOWN WAY
12447 US HIGHWAY 40	1316 MERCANTILE DR	2649 NORTHTOWN WAY
12448 SPORTSMAN RD	1326 MERCANTILE DR	2650 PLAZA DR
12475 STATE ROUTE 143	1328 MERCANTILE DR	2655 NORTHTOWN WAY
12495 STATE ROUTE 143	135 POPLAR ST	2661 NORTHTOWN WAY
1250 MERCANTILE DR	140 WOODCREST DR	2663 NORTHTOWN WAY
12516 SPORTSMAN RD	1402 MERCANTILE DR	2671 NORTHTOWN WAY
12531 SPORTSMAN RD	15 APEX DR	2675 NORTHTOWN WAY
12540 SPORTSMAN RD	15 CENTRAL BLVD	2683 NORTHTOWN WAY
12545 ROUTE 143	150 MATTER DR	2702 STATE ROUTE 160
12545 STATE ROUTE 143	150 WOODCREST DR	2740 STATE ROUTE 160
12547 IL RT 143	165 WOODCREST DR	2768 TROXLER WAY
12547 ROUTE 143	170 WOODCREST DR	2770 TROXLER WAY
12547 STATE ROUTE 143	188 WOODCREST DR	3 ULTRAWAY DR
12551 HWY 143	190 WOODCREST DR	30 APEX DR
12551 STATE ROUTE 143	192 WOODCREST DR	300 POPLAR ST
12560 SPORTSMAN RD	193 WOODCREST DR	301 POPLAR ST
12563 US HIGHWAY 40	195 WOODCREST DR	304 POPLAR ST
12571 STATE ROUTE 143	20 CENTRAL BLVD	305 FOREST DR

APPENDIX D - ADDRESS LIST (ORIGINAL AREA, CONT.)

31 ZBINDEN LN
320 WALNUT ST
34 ZBINDEN LN
35 ZBINDEN LN
36 ZBINDEN LN
4 ULTRAWAY DR
400 BROADWAY
401 WALNUT ST
405 WALNUT ST
409 WALNUT ST
410 PINE ST
410 SUPPIGER WAY
410A PINE ST
418 WALNUT ST
425 WALNUT ST
429 WALNUT ST
430 SUPPIGER WAY
501 ZSCHOKKE ST
526 POPLAR ST
560 SUPPIGER WAY
565 SUPPIGER WAY
6 ULTRAWAY DR
7 SHAMROCK BLVD
710 4TH ST
800 3RD ST
803 3RD ST
820 2ND ST
12556 STATE ROUTE 143
12565 STATE ROUTE 143

City of Highland

Façade Improvement Program Application

Property Address: _____

Owner Name: _____ **Phone Number:** _____

Address: _____ **Email:** _____

Current Tenant(s): _____

Estimated Project Cost: _____

Requested Reimbursement Amount (max 25% of Project Costs): _____

Proposed Improvements	**Estimated Cost Per Improvement**
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	

Please attach the following and label as numbered attachments:

City of Highland

Attachment #1: Current photos of the façade(s)

Attachment #2: Proposed rendering

Attachment #3: Any other applicable attachments (quotes from contractors, material samples, color swatches, narrative statements, etc.)

_____ _____

Signature **Date**

Please submit applications to Mallord Hubbard, Director of Economic Development, at mhubbard@highlandil.gov or at City Hall, 1115 Broadway.

FAÇADE IMPROVEMENT PROGRAM AGREEMENT
BUSINESS DISTRICT A

This Façade Improvement Program Agreement ("Agreement") is entered into on the date and by execution shown hereafter, by and between the City of Highland, an Illinois Municipal Corporation ("City") and _____ ("Developer"). City and Developer may be referred to individually as "Party" and together as "Parties." This Agreement shall be effective when signed by both Parties, and approved by the corporate authorities of the City of Highland, Illinois (the "Effective Date"):

PREAMBLES

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 the owner of _____in Highland, Illinois ("Property"), which is located in City Business District A; and

WHERAS, Developer has submitted a "Façade Improvement Program Application" (*See* **Exhibit A**); and

WHEREAS, City wishes to encourage Developer to make improvements and repairs to the exterior facade of Developer's commercial building in City Business District A, and assist Developer with costs, including:

1. _____
2. _____

Total Estimated Project Costs: $_____

("Project"); and

WHEREAS, because the Property is located in City Business District A, the Project is eligible for reimbursement of certain expenditures related to repair and improvement of the exterior façade at the Property; and

WHEREAS, 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 interest to enter into an 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 help to eradicate blight, enhance property values, improve aesthetics, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents, including, but not limited to, anyone utilizing the Property; and

WHEREAS, City has determined the Project is consistent with the objectives of the City's Business District A Plan, and it is in the best interest of City to promote repair, improvement, renovation, addition, rehabilitation and expansion of the Property through the use of the Façade Improvement Program and Business District A funds.

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. Obligations of the Developer. Upon the approval by City of the Agreement, Developer shall proceed with the Project as described above, and construction of the exterior façade improvements shall commence within ninety (90) days. The Project shall be substantially complete within twelve (12) 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 in accordance with this Agreement, and the Façade Improvement Program plans shall be submitted to City for review. This includes any renovations which may be needed for exterior construction and improvements.

2. Developer will obtain any and 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.

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.

4. Developer is fully responsible for identifying and mitigating any building-related concerns identified by City.

5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances shall remain in full force and effect.

6. Developer shall submit to the City Clerk a written statement in the form attached to this Agreement as **Exhibit B** ("Form of Request for Reimbursement") setting forth the amount of cost incurred by the Developer to complete the Project. Each Request shall be accompanied by such bills, invoices, lien waivers or other evidence City may require for documenting Developer's costs incurred for the Project. Developer may continue to provide Requests until all Project costs have been incurred and the Project is completed. City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement.

7. Developer understands the Prevailing Wage Act of the State of Illinois and judicial interpretation thereof, requires that recipients of municipal grants pay laborers, mechanics and other workers the general prevailing rate of hourly wages for work performed on projects financed by municipalities (*See* 820 ILCS 130, Prevailing Wage Act).

8. Developer states that he/she shall pay laborers, mechanics and other workers who performed work on the Project pursuant to the Prevailing Wage Act of the State of Illinois and according to the most recent Madison County Prevailing Wages.

Section 3. Obligations of the City. The City agrees to provide assistance to the Developer under the Façade Improvement Program as follows:

1. The Façade Improvement Program will provide up to 25% of the documented cost to improve the exterior façade of eligible commercial buildings in Business District A.

2. The maximum payment under the Façade Improvement Program, regardless of the total cost to improve the exterior façade of eligible commercial buildings in Business District A, shall not exceed $10,000.00.

3. To be eligible for payment under the Façade Improvement Plan, the minimum total cost to improve the exterior façade of eligible commercial buildings in Business District A shall be $10,000.00.

4. City shall allocate $75,000.00 from Business District A sales tax proceeds for the Façade Improvement Program, with said proceeds to paid out from May 1 to April 30 of any given year where the Façade Improvement Plan has been approved by City.

5. City shall award Façade Improvement Program incentives according to the order in which the applications were accepted by City as approved.

6. City shall not award incentives under the Façade Improvement Program in an amount to exceed $75,000 in any given year; the cap for Façade Improvement Program incentives shall be $75,000 for each year the Program has been authorized by City.

7. The Façade Improvement Program shall include total approved costs incurred by commercial building owners, whether incurred personally or paid to third-party independent contractors, for improvements and repairs to the exterior facades of commercial buildings in Business District A.

8. Reimbursement of approved Project costs may be made within 45 days of passing inspection and receipt verification, but City shall not be obligated to make any payment according to any deadline.

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 BUSINESS DISTRICT A 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.

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.

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. 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. 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 (3rd) 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:

To the City:

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

CITY OF HIGHLAND, ILLINOIS:

_____
Christopher Conrad, City Manager

DEVELOPER:

_____

Developer

City of Highland

MEMO TO: Christopher Conrad, City Manager

FROM: Joe Gillespie, Director of Public Works

DATE: April 9, 2026

SUBJECT: Purchase New Case 580SN 4WD Loader Backhoe and HP1100-FS Breaker for the Street and Alley Division
Recommendation for Approval

RECOMMENDATION

I recommend that you request council approval to waive competitive bidding requirements and award the purchase of a new Case 580SN 4WD Loader Backhoe and HP1100-FS Breaker to Luby Equipment Services in Fairmont City, Illinois, for $170,000.00, through the Sourcewell program as attached.

DISCUSSION

This backhoe will replace our 2013 loader backhoe. The backhoe is considered the workhorse of the division. The backhoe is used from loading trucks with material to pavement repairs. We plan to sell the current backhoe.

FISCAL IMPACT

This purchase is budgeted in FY 2027.

CONCURRENCE

Recommended by: _____
Joe Gillespie, Director of Public Works

Approved by: _____
Christopher Conrad, City Manager

RESOLUTION NO. _____

A RESOLUTION WAIVING CUSTOMARY BIDDING PROCEDURES FOR PURCHASE OF A NEW LOADER BACKHOE AND BREAKER PURSUANT TO SOURCEWELL PRICING

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

WHEREAS, City desires to replace its 2013 loader backhoe, used extensively by the Department of Public Works for a variety of tasks, with a newer, more efficient model; and

WHEREAS, Luby Equipment Services ("LES") has provided a proposal ("LES Proposal") for the purchase of one new Case 580SN 4WD Loader Backhoe ("Case Backhoe") for $151,500, and one Indeco HP1100-FS Breaker ("Indeco Breaker") for $18,500, for a total cost to City of $170,000 under the Sourcewell Purchasing Program (*See* LES Proposal, attached hereto as **Exhibit A**); and

WHEREAS, the Director of Public Works has advised the City Council that the cost of the new Case Backhoe and Indeco Breaker is in the budget for Fiscal Year 2027 and that City plans to sell its current 2013 loader backhoe; and

WHEREAS, City has determined it is advisable to waive the normal and customary bidding process and purchase the new Case Backhoe and Indeco Breaker under the Sourcewell Program price, which is a pre-negotiated price for governmental entities; and

WHEREAS, City has determined it would be in the best interests of public health, safety, general welfare, and economic welfare to waive the competitive bidding requirement and accept the LES Proposal to purchase the Case Backhoe and Indeco Breaker from LES pursuant to the terms of the LES Proposal and under the Sourcewell Program (*See* **Exhibit A**); and

WHEREAS, the City Council also finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City of Highland, to execute whatever documents are necessary to accept the LES Proposal as stated herein (*See* **Exhibit A**).

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

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

Section 2. City shall waive normal and ordinary bidding procedures, and the LES Proposal (*See* **Exhibit A**) is approved.

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute and date whatever documents may be necessary to enter the LES Proposal (*See* **Exhibit A**).

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

Passed by the City Council of the City of Highland, Illinois, and deposited and filed in the Office of the City Clerk, on the ____ day of _____, 2026, 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

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www.lubyequipment.com

3/17/26

To: City of Highland
c/o Clint Conrad

Re: New Backhoe Quote

Clint,
The following quote for a **New Case 580SN 4WD Loader Backhoe** includes the following:

- 95 Hp Tier 4 Engine
- Power Shuttle Transmission
- 1 Door A/C Cab with Heat and Bluetooth Radio
- Extendahoe with 1 way/2 way Auxiliary Hydraulics
- Pilot Controls with Powerlift
- Hydraulic Q/C – Rear
- 82" 4n1 Front Bucket -Q/C
- Hydraulic Front Quick Coupler
- 24" Rear Bucket
- Flip Over Stabilizer Pads
- Ride Control and Comfort Steer and 3rd spool
- LED Lighting
- Front Fenders
- Heated Air Suspension Seat
- Cold Start Dual Batteries and Block Heater
- 3 Year Telematics Subscription
- Hydraulic Thumb

Total Cost: $151,500.00

Additional Option:
New Indeco HP1100-FS Breaker – Add: $18,500.00
All pricing is according to, or below Sourcewell pricing guidelines.

Thank You for allowing Luby Equipment Services the opportunity to quote on your equipment needs. If you need anything further, please don't hesitate to contact me.

Regards,
Larry Sims – Territory Manager / Metro East
Cell: 618-799-1337 lsims@lubyequipment.com

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www.lubyequipment.com

Missouri

Fenton
2300 Cassens Dr.
Fenton, MO 63026
636-343-9970

Cape Girardeau
199 Airport Rd.
Cape Girardeau, MO 63702
573-334-9937

O'Fallon
2999 Mexico Rd.
O'Fallon, MO 63385
636-332-9970

Illinois

Quincy
2625 North 24th St.
Quincy, IL 62305
217-222-5454

Springfield
4375 Camp Butler Rd.
Springfield, IL 62707
217-744-2233

Fairmont City
921 1st Street
Fairmont City, IL 62201
618-397-9971

CITY OF HIGHLAND

To:	Chris Conrad, City Manager
From:	Mallord Hubbard, Director of Economic Development
CC:	Mayor and City Council
Date:	April 15, 2026
Re:	Approval of Façade Improvement Program Agreement with Jeff Weinacht for project located at 815 Broadway.

RECOMMENDATION: Staff is recommending the approval of a Façade Improvement Program Agreement with Jeff Weinacht for project located at 815 Broadway.

DISCUSSION:	The Façade Improvement Review Committee has reviewed the application and determined eligible improvements estimated to be $12,379. Improvements include: New Windows and Door.
FISCAL IMPACT:	Developer will be eligible for a maximum of $3,094.75 (25% of estimated eligible project costs or $10k maximum) to be reimbursed after invoices have been submitted. Reimbursement will be issued from Business District A.

RESOLUTION NO. _____

A RESOLUTION APPROVING APPLICATION AND AWARDING CERTAIN FINANCIAL INCENTIVES UNDER THE CITY OF HIGHLAND FAÇADE IMPROVEMENT PROGRAM TO JEFF WEINACHT FOR 815 BROADWAY, HIGHLAND, 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, Jeff Weinacht ("Developer") is the owner of 815 Broadway, Highland, Illinois ("Property"); and

WHEREAS, Developer has submitted a Façade Improvement Program Application ("Application") (*See* **Exhibit A**); and

WHEREAS, Developer has submitted a Façade Improvement Program Agreement ("Agreement") (See **Exhibit B**); and

WHEREAS, City wishes to encourage Developer to make improvements and repairs to the exterior facade of Developer's commercial building in City Business District A, and assist Developer with costs, including:

1. New windows and Front Door $12,379

Total Estimated Eligible Project Costs: $12,379

("Project"); and

WHEREAS, under the City Façade Improvement Program, City will incentivize Developer up to 25% of eligible costs of the Project up to a $10,000.00 cap; and

WHEREAS, under the City Façade Improvement Program, Developer's $12,379 Project is eligible for up to $3,094.75 in incentive payments from City; and

WHEREAS, because the Property is located in City Business District A, the Project is eligible for reimbursement of certain expenditures related to repair and improvement of the exterior façade at the Property; and

WHEREAS, City has determined it is in the best interest of public health, safety, general welfare, and economic welfare to approve the Application and Agreement submitted by Developer (*See* **Exhibits A, B**); and

WHEREAS, the City Council also finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City of Highland, to execute whatever documents are necessary to approve the Application and Agreement submitted by Developer (*See* **Exhibits A, B**).

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

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

Section 2. The Application and Agreement submitted by Developer (*See* **Exhibits A, B**) are approved.

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute the Application and Agreement submitted by Developer (*See* **Exhibits A, B**).

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 and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the _____ day of _____,2026, the vote being taken by ayes and noes and entered upon 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

City of Highland

Façade Improvement Program Application

Property Address: 815 Broadway

Owner Name: Jeff Weinacht **Phone Number:** 618-792-8250

Address: _____ **Email:** Jeff@pulse-training.com

Current Tenant(s): Pulse Personal Training

Estimated Project Cost: $12,379

Requested Reimbursement Amount(max 25% of Project Costs): _____

Proposed Improvements	Estimated Cost Per Improvement
1.New Windows and Front Door	$12,379
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	

Please attach the following and label as numbered attachments:

City of Highland

Attachment #1: Current photos of the façade(s)

Attachment #2: Proposed rendering

Attachment #3: Any other applicable attachments (quotes from contractors, material samples, color swatches, narrative statements, etc.)

Jeff Weinacht — **Signature**

4/14/26 — **Date**

Please submit applications to Mallord Hubbard, Director of Economic Development, at mhubbard@highlandil.gov or at City Hall, 1115 Broadway.

R.P. LUMBER
BEST SERVICE. BEST VALUE.

Highland, IL
12603A IL Route 143
Highland, Illinois 62249
Phone: 618-654-3303
Email: HighlandEmail@rplumber.com

Quote

Invoice Address
WERNER CONSTRUCTION CO., INC.
12807 SARAH DRIVE
HIGHLAND, Illinois, 62249

Delivery Address
WERNER CONSTRUCTION CO., INC.
12807 SARAH DRIVE
HIGHLAND, Illinois, 62249

Quote No	556374
Quote Date	09/07/2025
Expiration Date	10/07/2025
Customer	6186543126
Contact Name	GARY WERNER
Contact Number	618-781-2003
Job	/ERNER CONSTRUCTION CO., INC.
Your Ref	
Delivery	Pulse
Taken By	By 09/07/25
Sales Rep	Brian Korte
	Brian Korte

Special Instructions

Notes

Line	Product Code	Description	Qty/Footage	Price	UOM	Total
1	zz_SOANDERSEN_39892	WNDOW OPT SEE SPECS	1 ea	6,200.00	ea	6,200.00
2	1616PP	1X6X16 PRIMED F/J PINE S3S BOARD	7 ea	30.99	ea	216.93
3	2612APS	2X6X12 SELECT / APPEARANCE 7/12	7 ea	10.74	ea	75.18
4	zz_SOITEM_347303	FASTENER ALLOWANCE	1 ea	100.00	ea	100.00
5	zz_SOITEM_347304	COIL/TRIM/CAULK	1 ea	280.54	ea	280.54
6	zz_SOITEM_347305	WERNER LABOR INSTALL/ PLUS REMOVAL OF EXISTING	1 ea	4,500.00	ea	4,500.00

refully! This is an estimate only and not a guarantee that the items listed will finish this project or meet local ue to unpredictable market conditions, we reserve the right to change the prices at anytime without notice. 5% will be added to all payments made with a credit card.

Date

Total Amount	$11,372.65
Sales Tax 8.85%	$1,006.48
Quote Total	$12,379.13

FAÇADE IMPROVEMENT PROGRAM AGREEMENT
BUSINESS DISTRICT A

This Façade Improvement Program Agreement ("Agreement") is entered into on the date and by execution shown hereafter, by and between the City of Highland, an Illinois Municipal Corporation ("City") and Jeff Weinacht ("Developer"). City and Developer may be referred to individually as "Party" and together as "Parties." This Agreement shall be effective when signed by both Parties, and approved by the corporate authorities of the City of Highland, Illinois (the "Effective Date"):

PREAMBLES

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 the owner of 815 Broadway in Highland, Illinois ("Property"), which is located in City Business District A; and

WHERAS, Developer has submitted a "Façade Improvement Program Application" (*See* **Exhibit A**); and

WHEREAS, City wishes to encourage Developer to make improvements and repairs to the exterior facade of Developer's commercial building in City Business District A, and assist Developer with eligible costs, including:

1. New windows and Front Door $12,379

Total Estimated Eligible Project Costs: $12,379
("Project"); and

WHEREAS, under the City Façade Improvement Program, Developer's $12,379 Project is eligible for up to $3,094.75, 25% of estimated eligible project costs, in incentive payments from City; and

WHEREAS, because the Property is located in City Business District A, the Project is eligible for reimbursement of certain expenditures related to repair and improvement of the exterior façade at the Property; and

WHEREAS, 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 interest to enter into an 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 help to eradicate blight, enhance property values, improve aesthetics, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents, including, but not limited to, anyone utilizing the Property; and

WHEREAS, City has determined the Project is consistent with the objectives of the City's Business District A Plan, and it is in the best interest of City to promote repair, improvement, renovation, addition, rehabilitation and expansion of the Property through the use of the Façade Improvement Program and Business District A funds.

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. Obligations of the Developer. Upon the approval by City of the Agreement, Developer shall proceed with the Project as described above, and construction of the exterior façade improvements shall commence within ninety (90) days. The Project shall be substantially complete within twelve (12) 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 in accordance with this Agreement and the Façade Improvement Program plans shall be submitted to City for review. This includes any renovations which may be needed for exterior construction and improvements.

2. Developer will obtain any and 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.

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.

4. Developer is fully responsible for identifying and mitigating any building-related concerns identified by City.

5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances shall remain in full force and effect.

6. Developer shall submit to the City Clerk a written statement in the form attached to this Agreement as **Exhibit B** ("Form of Request for Reimbursement") setting forth the amount of cost incurred by the Developer to complete the Project. Each Request shall be accompanied by such bills, invoices, lien waivers or other evidence City may require for documenting Developer's costs incurred for the Project. Developer may continue to provide Requests until all Project costs have been incurred and the Project is completed. City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement.

7. Developer understands the Prevailing Wage Act of the State of Illinois and judicial interpretation thereof, requires that recipients of municipal grants pay laborers, mechanics and other workers the general prevailing rate of hourly wages for work performed on projects financed by municipalities (*See* 820 ILCS 130, Prevailing Wage Act).

8. Developer states that he/she shall pay laborers, mechanics and other workers who performed work on the Project pursuant to the Prevailing Wage Act of the State of Illinois and according to the most recent Madison County Prevailing Wages.

Section 3. Obligations of the City. The City agrees to provide assistance to the Developer under the Façade Improvement Program as follows:

1. The Façade Improvement Program will provide up to 25% of the documented cost to improve the exterior façade of eligible commercial buildings in Business District A.

2. The maximum payment under the Façade Improvement Program, regardless of the total cost to improve the exterior façade of eligible commercial buildings in Business District A, shall not exceed $10,000.00.

3. To be eligible for payment under the Façade Improvement Plan, the minimum total cost to improve the exterior façade of eligible commercial buildings in Business District A shall be $10,000.00.

4. City shall allocate $75,000.00 from Business District A sales tax proceeds for the Façade Improvement Program, with said proceeds to paid out from May 1 to April 30 of any given year where the Façade Improvement Plan has been approved by City.

5. City shall award Façade Improvement Program incentives according to the order in which the applications were accepted by City as approved.

6. City shall not award incentives under the Façade Improvement Program in an amount to exceed $75,000 in any given year; the cap for Façade Improvement Program incentives shall be $75,000 for each year the Program has been authorized by City.

7. The Façade Improvement Program shall include total approved costs incurred by commercial building owners, whether incurred personally or paid to third-party independent contractors, for improvements and repairs to the exterior facades of commercial buildings in Business District A.

8. Reimbursement of approved Project costs may be made within 45 days of passing inspection and receipt verification, but City shall not be obligated to make any payment according to any deadline.

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 BUSINESS DISTRICT A 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.

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.

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. 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. 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 (3rd) 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:
Jeff Weinacht
815 Broadway
Highland, IL 62249

To the City:
Attention: City Manager
1115 Broadway P.O. Box 218
Highland, IL 62249

DEVELOPER:

CITY OF HIGHLAND:

_____
Jeff Weinacht

_____
Chris Conrad, City Manager

CITY OF HIGHLAND

To:	Chris Conrad, City Manager
From:	Mallord Hubbard, Director of Economic Development
CC:	Mayor and City Council
Date:	April 15, 2026
Re:	Approval of Façade Improvement Program Agreement with Angelina McLaughlin-Heil for project located at 917 Main Street.

RECOMMENDATION: Staff is recommending the approval of a Façade Improvement Program Agreement with Angelina McLaughlin-Heil for project located at 917 Main Street.

DISCUSSION:	The Façade Improvement Review Committee has reviewed the application and determined eligible improvements estimated to be $32,125. Improvements include: New Siding, Windows and Porch Improvements.
FISCAL IMPACT:	Developer will be eligible for a maximum of $8,031.25 (25% of estimated eligible project costs or $10k maximum) to be reimbursed after invoices have been submitted. Reimbursement will be issued from Business District A.

RESOLUTION NO. _____

A RESOLUTION APPROVING APPLICATION AND AWARDING CERTAIN FINANCIAL INCENTIVES UNDER THE CITY OF HIGHLAND FAÇADE IMPROVEMENT PROGRAM TO ANGELINA MCLAUGHLIN-HEIL FOR 917 MAIN ST., HIGHLAND, 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, Angelina McLaughlin-Heil ("Developer") is the owner of 917 Main St., Highland, Illinois ("Property"); and

WHEREAS, Developer has submitted a Façade Improvement Program Application ("Application") (*See* **Exhibit A**); and

WHEREAS, Developer has submitted a Façade Improvement Program Agreement ("Agreement") (See **Exhibit B**); and

WHEREAS, City wishes to encourage Developer to make improvements and repairs to the exterior facade of Developer's commercial building in City Business District A, and assist Developer with costs, including:

1. New siding
2. New windows (3)
3. Replace existing windows (3)
4. Update electric on porch
5. Repair porch roof where new sign is attached

Total Estimated Eligible Project Costs: $32,125

("Project"); and

WHEREAS, under the City Façade Improvement Program, City will incentivize Developer up to 25% of eligible costs of the Project up to a $10,000.00 cap; and

WHEREAS, under the City Façade Improvement Program, Developer's $32,125 Project is eligible for up to $8,031.25 in incentive payments from City; and

WHEREAS, because the Property is located in City Business District A, the Project is eligible for reimbursement of certain expenditures related to repair and improvement of the exterior façade at the Property; and

WHEREAS, City has determined it is in the best interest of public health, safety, general welfare, and economic welfare to approve the Application and Agreement submitted by Developer (*See* **Exhibits A, B**); and

WHEREAS, the City Council also finds that the City Manager and/or Mayor should be authorized and directed, on behalf of the City of Highland, to execute whatever documents are necessary to approve the Application and Agreement submitted by Developer (*See* **Exhibits A, B**).

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

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

Section 2. The Application and Agreement submitted by Developer (*See* **Exhibits A, B**) are approved.

Section 3. The City Manager and/or Mayor is authorized and directed, on behalf of the City of Highland, to execute the Application and Agreement submitted by Developer (*See* **Exhibits A, B**).

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 and approved by the Mayor of the City of Highland, Illinois, and deposited and filed in the office of the City Clerk on the _____ day of _____,2026, the vote being taken by ayes and noes and entered upon 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

City of Highland

Façade Improvement Program Application

Property Address: 917 Main St. Highland, IL. 62249

Owner Name: Angelina McLaughlin-Heil
Phone Number: 618-791-3992
Address: 3 Oxford Pl. Highland, IL. 62249
Email: amclaughlinheil@gmail.com

Current Tenant(s):
none

Estimated Project Cost: $31,825 +$300 = $32,125.

Requested Reimbursement Amount(max 25% of Project Costs): $8,031.25

Proposed Improvements Estimated Cost Per Improvement

1. new siding
2. new windows -3
3. Replace existing windows -3
4. update electric on porch
5. Repair porch roof where new sign is attached
6.
7.
8.
9.
10.
11.
12.

Please attach the following and label as numbered attachments:

Attachment #1: Current photos of the façade(s)

Attachment #2: Proposed rendering

Attachment #3: Any other applicable attachments (quotes from contractors, material samples, color swatches, narrative statements, etc.)

Signature Angela Mfg-Ng

Date April 5, 2026

Please submit applications to Mallord Hubbard, Director of Economic Development, at mhubbard@highlandil.gov or at City Hall, 1115 Broadway.

Frank Electric

Justin Frank

Pocahontas, IL 62275

(618)972-5670

frankelectric16@gmail.com

Jan 16, 2026

DUE

On Receipt

BALANCE DUE

USD $0.00

BILL TO

Angelina McLaughlin-Heil

(618)791-3992

amclaughlinheil@gmail.com

DESCRIPTION	RATE	QTY	AMOUNT
Highland Art Center	$0.00	1	$0.00
Install new light in classroom	$175.00	1	$175.00
Purchase and install 4 pack of LED track lights for front display	$125.00	1	$125.00

SUBTOTAL	$300.00
TAXABLE	$300.00
TAX (0%)	inc $0.00
TOTAL	$300.00
Payment	-$300.00

Campbell's Construction & Restoration

907 East Broadway | Alton, Illinois 62002
(618) 406-5409 | cassiecamp.c@gmail.com | ccrmetroarea.com

RECIPIENT:

Statement Apr 01, 2026

Mrs. Angelina McLaughlin-Heil

917 Main Street
Highland, Illinois 62249

Date	Description	Amount	Payment	Tip	Balance
Apr 01, 2026			**Current Balance**		**$0.00**
Dec 29, 2025	Check Number: 681 (Invoice #308)		$1,712.50	$0.00	$0.00
Dec 15, 2025	Payment Received (Invoice #308)		$14,200.00	$0.00	$1,712.50
Dec 12, 2025	Invoice #308	$31,825.00			$15,912.50
Nov 26, 2025	Check Number: 43775278 (Invoice #308)		$15,912.50	$0.00	-$15,912.50
Nov 26, 2025			**Starting Balance**		**$0.00**

Campbell's Construction & Restoration

907 East Broadway | Alton, Illinois 62002
(618) 406-5409 | cassiecamp.c@gmail.com | ccrmetroarea.com

Product/Service	Description	Qty.	Unit Price	Total
Labor/Material	Install New Siding (up to 2,466 sq. ft.) Vinyl Siding Installation Basic labor to install vinyl siding with favorable site conditions. Layout, fabricate and attach vinyl siding (6" width) over vapor barrier. Install using manufacturer recommended corner and edge flashing and J-channels. Includes planning, equipment and material acquisition, area preparation and protection, setup and cleanup. Note: This quote is based on installing standard dutchlap double (4 1/2) white siding. Upgrades are available upon request for an additional cost. Line Item Value: $23,100.00 Window Opening Framing (3) Basic labor to frame window opening with favorable site conditions. Measure, cut and install conventional wood framed window opening up to 8' wide. Includes header, jack and king stud lumber. Includes planning, equipment and material acquisition, area preparation and protection, setup and cleanup. Line Item Value: $1,575.00 Install New Windows (3) Vinyl Window Installation 37x52 Basic labor to install vinyl windows with favorable site conditions. Set unit in rough opening. Shim to achieve level and plumb placement. Set jamb edges flush to finished wall surface. Secure unit to rough opening framing. Insulate perimeter and secure house wrap at window as appropriate. Repair of exterior and interior surfaces is not included. Includes planning, equipment and material acquisition, area preparation and protection, setup and cleanup. Line Item Value: $3,450.00 Install New Replacement Windows (3) Replacement Window Installation Basic labor to install replacement windows with favorable site conditions. Set unit in rough opening. Shim to achieve level and plumb placement. Set jamb edges flush to finished wall surface. Secure unit to rough opening framing. Insulate perimeter and secure wrap at window as appropriate. Repair interior surfaces is not included. Includes planning, equipment and material acquisition, area preparation and protection, setup and cleanup. Line Item Value: $3,450.00 Seal Building Signage Seal back section of building signage where it is currently exposed. Line Item Value: $250.00	1	$31,825.00	$31,825.00

QUAKER
917 Main St.
After

Before
917 Main St.

FAÇADE IMPROVEMENT PROGRAM AGREEMENT
BUSINESS DISTRICT A

This Façade Improvement Program Agreement ("Agreement") is entered into on the date and by execution shown hereafter, by and between the City of Highland, an Illinois Municipal Corporation ("City") and Angelina McLaughlin-Heil ("Developer"). City and Developer may be referred to individually as "Party" and together as "Parties." This Agreement shall be effective when signed by both Parties, and approved by the corporate authorities of the City of Highland, Illinois (the "Effective Date"):

PREAMBLES

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 the owner of 917 Main St. in Highland, Illinois ("Property"), which is located in City Business District A; and

WHERAS, Developer has submitted a "Façade Improvement Program Application" (*See* **Exhibit A**); and

WHEREAS, City wishes to encourage Developer to make improvements and repairs to the exterior facade of Developer's commercial building in City Business District A, and assist Developer with eligible costs, including:

1. New siding
2. New windows (3)
3. Replace existing windows (3)
4. Update electric on porch
5. Repair porch roof where new sign is attached

Total Estimated Eligible Project Costs: $32,125

("Project"); and

WHEREAS, under the City Façade Improvement Program, Developer's $32,125 Project is eligible for up to $8,031.25, 25% of estimated eligible project costs, in incentive payments from City; and

WHEREAS, because the Property is located in City Business District A, the Project is eligible for reimbursement of certain expenditures related to repair and improvement of the exterior façade at the Property; and

WHEREAS, 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 interest to enter into an 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 help to eradicate blight, enhance property values, improve aesthetics, and otherwise benefit and protect the health, safety, general welfare, and economic welfare of City residents, including, but not limited to, anyone utilizing the Property; and

WHEREAS, City has determined the Project is consistent with the objectives of the City's Business District A Plan, and it is in the best interest of City to promote repair, improvement, renovation, addition, rehabilitation and expansion of the Property through the use of the Façade Improvement Program and Business District A funds.

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. Obligations of the Developer. Upon the approval by City of the Agreement, Developer shall proceed with the Project as described above, and construction of the exterior façade improvements shall commence within ninety (90) days. The Project shall be substantially complete within twelve (12) 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 in accordance with this Agreement, and the Façade Improvement Program plans shall be submitted to City for review. This includes any renovations which may be needed for exterior construction and improvements.

2. Developer will obtain any and 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.

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.

4. Developer is fully responsible for identifying and mitigating any building-related concerns identified by City.

5. Developer understands and agrees all City Zoning Ordinances, Land Development Codes, Landscape and Screening Codes, Building Code requirements and other City ordinances shall remain in full force and effect.

6. Developer shall submit to the City Clerk a written statement in the form attached to this Agreement as **Exhibit B** ("Form of Request for Reimbursement") setting forth the amount of cost incurred by the Developer to complete the Project. Each Request shall be accompanied by such bills, invoices, lien waivers or other evidence City may require for documenting Developer's costs incurred for the Project. Developer may continue to provide Requests until all Project costs have been incurred and the Project is completed. City reserves the right to request any information from Developer deemed necessary by City to verify any information associated with this Agreement.

7. Developer understands the Prevailing Wage Act of the State of Illinois and judicial interpretation thereof, requires that recipients of municipal grants pay laborers, mechanics and other workers the general prevailing rate of hourly wages for work performed on projects financed by municipalities (*See* 820 ILCS 130, Prevailing Wage Act).

8. Developer states that he/she shall pay laborers, mechanics and other workers who performed work on the Project pursuant to the Prevailing Wage Act of the State of Illinois and according to the most recent Madison County Prevailing Wages.

Section 3. Obligations of the City. The City agrees to provide assistance to the Developer under the Façade Improvement Program as follows:

1. The Façade Improvement Program will provide up to 25% of the documented cost to improve the exterior façade of eligible commercial buildings in Business District A.

2. The maximum payment under the Façade Improvement Program, regardless of the total cost to improve the exterior façade of eligible commercial buildings in Business District A, shall not exceed $10,000.00.

3. To be eligible for payment under the Façade Improvement Plan, the minimum total cost to improve the exterior façade of eligible commercial buildings in Business District A shall be $10,000.00.

4. City shall allocate $75,000.00 from Business District A sales tax proceeds for the Façade Improvement Program, with said proceeds to paid out from May 1 to April 30 of any given year where the Façade Improvement Plan has been approved by City.

5. City shall award Façade Improvement Program incentives according to the order in which the applications were accepted by City as approved.

6. City shall not award incentives under the Façade Improvement Program in an amount to exceed $75,000 in any given year; the cap for Façade Improvement Program incentives shall be $75,000 for each year the Program has been authorized by City.

7. The Façade Improvement Program shall include total approved costs incurred by commercial building owners, whether incurred personally or paid to third-party

independent contractors, for improvements and repairs to the exterior facades of commercial buildings in Business District A.

8. Reimbursement of approved Project costs may be made within 45 days of passing inspection and receipt verification, but City shall not be obligated to make any payment according to any deadline.

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 BUSINESS DISTRICT A 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.

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.

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. 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. 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 (3rd) 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:
Angelina McLaughlin-Heil
3 Oxford Place
Highland, IL 62249

To the City:
Attention: City Manager
1115 Broadway P.O. Box 218
Highland, IL 62249

DEVELOPER:

_____
Angelina McLaughlin-Heil

CITY OF HIGHLAND:

_____
Chris Conrad, City Manager

CITY OF HIGHLAND
CHECK REGISTER
FOR 4/17/2026

VENDOR NAME/#	DESCRIPTION	ACCOUNT/DESCRIPTION	AMOUNT	CHECK #	CHECK DATE
AMAZON CAPITAL SERVICES INC	5 QTY FOAM HANDWASH	00100000-115700	285.35	8402	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00100000-115700	0.57	8416	4/17/2026
FLAGS USA LLC	3 SWISS FLAGS 4X6	00100000-115700	247.57	8427	4/17/2026
Highland Optimist Club	CENTRAL PURCHASING SUPPLIES	00100000-115700	936.00	8441	4/17/2026
OFFICE ESSENTIALS INC	CENTRAL PURCHASING SUPPLIES	00100000-115700	505.81	8471	4/17/2026
OFFICE ESSENTIALS INC	CENTRAL PURCHASING SUPPLIES	00100000-115700	278.00	8471	4/17/2026
OFFICE ESSENTIALS INC	RETURN SUPPLIES-WRONG ITEM FOR	00100000-115700	-147.00	8471	4/17/2026
	FUND TOTAL:	**001 -00100000**	**2,106.30**		
CDW G Inc	3 QTY DELL PRO 16 U7-265U 512/32	00100018-547000	5,359.71	8515	4/17/2026
CDW G Inc	MALWAREBYTES THREATDOWN ELITE	00100018-547000	11,383.60	8515	4/17/2026
CDW G Inc	1 QTY DELL CTO POWERVAULT ME512	00100018-547000	14,289.01	8515	4/17/2026
CDW G Inc	EXCHANGE SERVER 2016 TO SE	00100018-547000	4,462.50	8515	4/17/2026
AMAZON CAPITAL SERVICES INC	3 QTY HD WEBCAM SPEAKERS	00100018-553000	112.74	8402	4/17/2026
AMAZON CAPITAL SERVICES INC	3 QTY WEBCAM W/MICROPHONE	00100018-553000	81.20	8402	4/17/2026
CDW G Inc	PALO ALTO 1 YR PREM SUB	00100018-553000	13,297.99	8515	4/17/2026
CDW G Inc	25 QTY DELL CTO PRO U7-265 512/64	00100018-553000	51,234.75	8515	4/17/2026
CDW G Inc	1 QTY DELL CTO ME5212 40.7TIB	00100018-553000	37,891.16	8515	4/17/2026
	FUND TOTAL:	**001 -00100018**	**138,112.66**		
MGT IMPACT SOLUTIONS LLC	CHRISTINA SMITH S.T. HOURS MARCH	00110011-523000	511.13	8462	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00110011-531000	118.11	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00110011-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00110011-531000	118.11	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00110011-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00110011-531000	35.32	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00110011-531000	9.52	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00110011-531000	61.32	8503	4/17/2026
QUADIENT INC.	POSTAGE MACHINE METER RENTAL	00110011-534000	223.80	8474	4/17/2026
WATTS COPY SYSTEMS INC.	COPIER USAGE/LEASE	00110011-534000	419.29	8505	4/17/2026
CITY OF HIGHLAND	MTN/REPAIR- 2014 GMC 1500	00110011-536010	81.75	8417	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00110011-538000	16.98	8446	4/17/2026
ASSUREDPARTNERS CAPITAL INC	MONTHLY FSA PLAN ADMINISTRATION	00110011-539000	1,260.00	8406	4/17/2026
HIGHLAND AREA CHRISTIAN SERVICE MINISTRY	MARCH 2026 GOOD SAMARITAN	00110011-539000	389.48	8439	4/17/2026
HOSPITAL SISTERS OF ST FRANCIS FOUNDATION INC	HSHS FOUNDATION KENTUCKY DERBY-	00110011-539000	600.00	8442	4/17/2026
LEE'S LOANS JEWELRY & MORE INC	25 YEAR EMPLOYEE SERVICE AWARD -	00110011-539000	380.00	8455	4/17/2026
RICKEY BARNETT	MONTHLY COMMERCIAL PEST	00110011-539000	20.00	8408	4/17/2026
RICKEY BARNETT	MONTHLY COMMERCIAL PEST	00110011-539000	30.00	8408	4/17/2026
Southwestern Illinois Council of Mayors	2026 MEMBERSHIP DUES	00110011-539000	200.00	8483	4/17/2026
TIMES TRIBUNE	LEGAL-PUBLIC NOTICE HEARING	00110011-539000	25.60	8491	4/17/2026
TIMES TRIBUNE	;EGAL- NOTICE OF PUBLIC HEARING	00110011-539000	16.00	8491	4/17/2026
Highland Communication Services	HCS SERVICE- HACSM	00110011-539050	41.95	8440	4/17/2026
WEX BANK	MARCH FUEL	00110011-542000	152.16	8526	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY FILTER FOR WATER FOUNTAIN	00110011-543000	69.00	8402	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00110011-543000	195.96	8416	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00110011-543000	63.94	8446	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00110011-543000	34.55	8497	4/17/2026
	FUND TOTAL:	**001 -00110011**	**5,152.71**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120012-531000	302.51	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120012-531000	275.59	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120012-531000	9.52	8503	4/17/2026
WATTS COPY SYSTEMS INC.	COPIER USAGE/LEASE	00120012-534000	47.99	8505	4/17/2026
ADR HIGHLAND INC.	MTN/REPAIR- 2022 FORD TRUCK	00120012-536010	6,819.78	8400	4/17/2026
CITY OF HIGHLAND	MTN/REPAIR- #10	00120012-536010	61.42	8417	4/17/2026
GOVERNMENTAL CONSULTING SOLUTIONS INC	CONSULTING SERVICES APRIL 2026	00120012-539000	800.00	8432	4/17/2026
MADISON COUNTY GOVERNMENT	LEADS ACCESS 01/01/26-01/31/26	00120012-539000	24.28	8458	4/17/2026
MAURICE KORTE	POLICE DEPT AND ELEC DEPT CAR	00120012-539000	145.00	8485	4/17/2026
RICKEY BARNETT	MONTHLY PEST CONTROL - MARCH	00120012-539000	50.00	8408	4/17/2026
Rotary Club of Highland	DUES & MEALS- 10/01/25-12/31/25- C	00120012-539000	40.00	8478	4/17/2026
Rotary Club of Highland	DUES & MEALS 07/01/25-09/30/25- C	00120012-539000	73.00	8478	4/17/2026
Rotary Club of Highland	DUES & MEALS- 01/01/26-03/31/26 C	00120012-539000	40.00	8478	4/17/2026
Rotary Club of Highland	DUES & MEALS- 07/01/24-09/30/24 C	00120012-539000	160.00	8478	4/17/2026
Rotary Club of Highland	DUES & MEALS- 01/01/25-03/31/25- C	00120012-539000	160.00	8478	4/17/2026
TRANSUNION RISK AND ALTERNATIVE	TLO INVESTIGATION CHECK 03/01/26-	00120012-539000	100.00	8495	4/17/2026
Highland Communication Services	HCS SERVICE-POLICE	00120012-539050	651.03	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120012-539050	62.93	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120012-539050	265.55	8503	4/17/2026
WEX BANK	MARCH FUEL	00120012-542000	4,335.81	8526	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY YAGA MAT CLEANER	00120012-543000	53.99	8402	4/17/2026
AMAZON CAPITAL SERVICES INC	2 QTY SPRAY PAINT WHITE, 1 QTY HD	00120012-543000	17.50	8402	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY 100PK AA BATTERIES	00120012-543000	26.99	8402	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00120012-543000	401.15	8416	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00120012-543000	42.78	8446	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00120012-543000	10.54	8497	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING ACCOUNT	00120012-543000	23.21	8497	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING ACCOUNT	00120012-543000	15.27	8497	4/17/2026
AMAZON CAPITAL SERVICES INC	OAKLEY SUNGLASSES, TULSTER	00120012-544001	248.56	8402	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY WORK GLOVES- B	00120012-544001	19.91	8402	4/17/2026
AMAZON CAPITAL SERVICES INC	ULTRA FINE SHARPENING HOLDER,	00120012-544001	31.65	8402	4/17/2026
Leon Uniform Company Inc	V2 TACTICAL PANT;APEX PANT;FLEX-	00120012-544001	284.00	8456	4/17/2026
Leon Uniform Company Inc	MESN'S CX360 CARGO;FLEX TAC	00120012-544001	683.00	8456	4/17/2026

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VENDOR NAME/#	DESCRIPTION	ACCOUNT/DESCRIPTION	AMOUNT	CHECK #	CHECK DATE
Leon Uniform Company Inc	MENS REFLEX CARGOX2;KHAKI 32	00120012-544001	346.00	8456	4/17/2026
McGinley Inc	2026 DODGE DURANGO	00120012-553000	40,824.00	8519	4/17/2026
	FUND TOTAL:	**001 -00120012**	**57,452.96**		
MORAN ECONOMIC DEVELOPMENT LLC	03/04/26 TECHNICAL P&Z CPZB	00120013-523000	390.00	8465	4/17/2026
FRONTIER	PHONE CHARGES B&Z	00120013-531000	101.15	8429	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120013-531000	78.74	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120013-531000	9.52	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120013-539050	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120013-539050	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120013-539050	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120013-539050	20.02	8503	4/17/2026
CRAIG LOYET	MARCH 2026 FINAL PLUMBING	00120013-539082	217.50	8422	4/17/2026
TIMOTHY SINGLER	MARCH 2026 FINAL PLUMBING	00120013-539082	217.50	8492	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY WHITE PERMANENT MARKER	00120013-541000	8.55	8402	4/17/2026
WEX BANK	MARCH FUEL	00120013-542000	231.97	8526	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00120013-543000	19.92	8416	4/17/2026
	FUND TOTAL:	**001 -00120013**	**1,354.93**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120014-531000	9.52	8503	4/17/2026
RONALD J DEIEN JR	1510 FIRE TRUCK GRAPHICS;	00120014-536000	3,483.00	8481	4/17/2026
BANNER FIRE EQUIPMENT INC	SUPER AUTO EJECT 20A 120V YELLOW	00120014-536010	435.83	8407	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00120014-536010	1.33	8446	4/17/2026
CHARLES KIRCHNER & SON INC	2X10-8 & 2X8-8 MCA TREATED;	00120014-538000	90.15	8452	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00120014-538000	-0.50	8446	4/17/2026
R P LUMBER CO INC	2X10X8 MCA TREATEDX2QTY;1X2X8	00120014-538000	40.75	8476	4/17/2026
CINTAS CORPORATION NO 2	WATER COOLER AGREEMENT-FIRE	00120014-539000	54.00	8415	4/17/2026
CINTAS CORPORATION NO 2	HARD SURFACE DISINFEC SVC,	00120014-539000	31.09	8415	4/17/2026
WATTS COPY SYSTEMS INC.	COPIER USGE/LEASE-FIRE	00120014-539000	79.83	8505	4/17/2026
Highland Communication Services	HCS SERVICE- FIRE STATION #2	00120014-539050	2.00	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120014-539050	193.72	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00120014-539050	5.43	8503	4/17/2026
HUELS OIL CO	MARCH DIESEL FUEL	00120014-542000	216.54	8443	4/17/2026
WEX BANK	MARCH FUEL	00120014-542000	357.39	8526	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00120014-543000	119.19	8416	4/17/2026
RED E MIX LLC	20.5 QTY 4000 PSI O/S FLATWORK	00120014-545000	3,669.50	8523	4/17/2026
RED E MIX LLC	11 QTY 4000 PSI O/S FLATWORK	00120014-545000	1,848.00	8523	4/17/2026
CITY OF HIGHLAND	MTN/REPAIR- #1510	00120014-546000	266.88	8417	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00120014-547000	820.94	8446	4/17/2026
DATATRONICS INC	ANTENNA MOUNT, INTERNET	00120014-553000	7,382.80	8423	4/17/2026
ZAMZOW MANUFACTURING COMPANY INC	22OZ BLACK OR RED VINYL-CUSTOM	00120014-553000	1,265.00	8510	4/17/2026
	FUND TOTAL:	**001 -00120014**	**20,372.39**		
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00140017-524000	16.51	8497	4/17/2026
W JOE GILLESPIE III	REIM APWA LUNCHEON/TRAINING	00140017-524000	25.00	8504	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00140017-531000	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00140017-531000	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00140017-531000	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00140017-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00140017-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00140017-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00140017-531000	9.52	8503	4/17/2026
WELLS FARGO FINANCIAL LEASING INC	RICOH COPIER IM C3510 - PW	00140017-534000	278.24	8507	4/17/2026
GEBKE BROS OUTDOOR PWR EQUIP INC	VEHICLE INSPECTION TRUCK # 606 -	00140017-536010	39.00	8431	4/17/2026
COOPERATIVE RESPONSE CENTER INC	BASEFEEMARCH,CRCAGENT,CRCAGE	00140017-539000	281.22	8420	4/17/2026
GOVERNMENTAL CONSULTING SOLUTIONS INC	CONSULTING SERVICES APRIL 2026	00140017-539000	2,000.00	8432	4/17/2026
KEITH W REECE	LAWNCARE-PARK LOTS @	00140017-539000	110.00	8451	4/17/2026
RICKEY BARNETT	MONTHLY PEST CONTROL - MARCH -	00140017-539000	40.00	8408	4/17/2026
Highland Communication Services	HCS CHARGES - PW	00140017-539050	226.16	8440	4/17/2026
Highland Communication Services	HCS CHARGES - S & A	00140017-539050	28.00	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00140017-539050	5.43	8503	4/17/2026
HUELS OIL CO	MARCH DIESEL FUEL	00140017-542000	1,107.72	8443	4/17/2026
HUELS OIL CO	DHS-PREM OFF-ROAD DIESEL	00140017-542000	534.61	8443	4/17/2026
WEX BANK	MARCH FUEL	00140017-542000	169.72	8526	4/17/2026
WEX BANK	MARCH FUEL	00140017-542000	210.37	8526	4/17/2026
CHARLES KIRCHNER & SON INC	CONCRETE EDGERS	00140017-543000	90.72	8452	4/17/2026
CHARLES KIRCHNER & SON INC	NAILS	00140017-543000	72.29	8452	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00140017-543000	216.65	8416	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-543000	6.99	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-543000	11.95	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-543000	33.98	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-543000	37.98	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-543000	51.94	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-543000	53.96	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-543000	20.18	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-543000	8.99	8446	4/17/2026
Nu Way Concrete Forms Troy LLC	SUPPLIES	00140017-543000	419.17	8469	4/17/2026
WOODY'S MUNICIPAL SUPPLY CO	5/8 X 6" CURB GUARD	00140017-543000	181.50	8509	4/17/2026
COMPUSTITCH SCREEN PRINTING AND EMBROIDERY	7 SHIRTS - LOGO ONLY - BRET K.	00140017-544000	70.00	8419	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-544000	83.97	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-544000	139.95	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-544000	139.94	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-544000	174.93	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00140017-544000	-174.93	8446	4/17/2026

CITY OF HIGHLAND
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VENDOR NAME/#	DESCRIPTION	ACCOUNT/DESCRIPTION	AMOUNT	CHECK #	CHECK DATE
Nu Way Concrete Forms Troy LLC	SUPPLIES	00140017-547000	3,656.37	8469	4/17/2026
Nu Way Concrete Forms Troy LLC	JACKJAW 200 NAIL STAKE PULLER	00140017-547000	350.95	8469	4/17/2026
RED E MIX LLC	7 BAG - 40.50 CY, $191 P/CY, SUPER P	00140017-554000	7,951.50	8523	4/17/2026
RED E MIX LLC	6 BAG- 5 CY, $168 P/CY, WINT. SERV.	00140017-555050	865.00	8523	4/17/2026
	FUND TOTAL:	**001 -00140017**	**19,723.65**		
HIGHLAND COMMUNITY UNIT SCHOOL DISTRICT NO 5	TIF #1 INTER GOVERNMENTAL	00670006-582000	95,825.75	8518	4/17/2026
	FUND TOTAL:	**006 -00670006**	**95,825.75**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00770007-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00770007-531000	9.52	8503	4/17/2026
GOVERNMENTAL CONSULTING SOLUTIONS INC	CONSULTING SERVICES APRIL 2026	00770007-539000	1,200.00	8432	4/17/2026
Rotary Club of Highland	DUES & MEALS- 10/01/25-12/31/25 M	00770007-539000	172.19	8478	4/17/2026
Rotary Club of Highland	DUES & MEALS- 04/01/25-06/3025 M	00770007-539000	170.00	8478	4/17/2026
Rotary Club of Highland	DUES & MEALS- 01/01/26-03/31/26 M	00770007-539000	130.00	8478	4/17/2026
	FUND TOTAL:	**007 -00770007**	**1,721.08**		
Beelman Logistics LLC	CA 5- 51.63 T., $13.08 P/T	00840000-543000	675.31	8409	4/17/2026
	FUND TOTAL:	**008 -00840000**	**675.31**		
FRONTIER	KRC PHONE CHARGES	00960009-531000	413.65	8429	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00960009-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00960009-531000	9.52	8503	4/17/2026
JENNIE HERMANSON	REFUND NANCY HERMANSON MBR	00960009-539000	11.25	8445	4/17/2026
KAY TOENNIES	REFUND NON-MBR AEROBICS	00960009-539000	56.25	8450	4/17/2026
LEE'S LOANS JEWELRY & MORE INC	25 YEAR EMPLOYEE SERVICE AWARD -	00960009-539000	399.00	8455	4/17/2026
QUENCH USA INC	WATER CONTRACT	00960009-539000	66.71	8475	4/17/2026
TECH ELECTRONICS INC	CONTRACT ALARM MONITORING	00960009-539000	537.50	8488	4/17/2026
TK ELEVATOR CORPORATION	KRC FULL ELEVATOR MAITENANCE	00960009-539000	1,656.51	8494	4/17/2026
AMAZON CAPITAL SERVICES INC	2 QTY WHITE ELECTRICAL TAPE	00960009-543000	11.00	8402	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY MINI BASKETBALL SET FOR KIDS	00960009-543000	12.82	8402	4/17/2026
BETTER NEWSPAPER INC	2000 COLOR TRIFOLD BROCHURES	00960009-543000	405.00	8447	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00960009-543000	721.07	8416	4/17/2026
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	LIGHTBULBS KRC	00960009-543000	133.13	8430	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00960009-543000	90.90	8497	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00960009-543000	63.98	8497	4/17/2026
NORTHTOWN AUTO & TRACTOR SUPPLY INC	MATERIAL FOR WEIGHT RACK KRC	00960009-543000	14.99	8468	4/17/2026
Pioneer Manufacturing Company	STARLINER NOZZLE AND CAP	00960009-543000	44.11	8473	4/17/2026
ULINE INC	TOWELS KRC AND NAPKINS POOL	00960009-543000	314.10	8500	4/17/2026
PEPSICO BEVERAGE SALES LLC	PEPSI ORDER KRC	00960009-543050	539.07	8472	4/17/2026
CONTREGRA POOLS LLC	BIUTTERFLY VALVE REPLACEMENT	00960009-545000	750.00	8412	4/17/2026
IL DEPARTMENT OF REVENUE	MARCH SALES TAX	00960009-539000	212.00	ACH	4/10/2026
	FUND TOTAL:	**009 -00960009**	**6,501.93**		
FRONTIER	GLIK PARK PHONE CHARGES	00960016-531000	108.15	8429	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00960016-531000	296.88	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00960016-531000	9.52	8503	4/17/2026
Ameren Illinois	EVERGREEN CT ST LITE	00960016-533000	81.61	8403	4/17/2026
SUMNER ONE INC.	COPIER USAGE / LEASE	00960016-534000	70.00	8486	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-536000	79.99	8446	4/17/2026
CITY OF HIGHLAND	MTN/REPAIR- 2002 CHEVY HALF TON	00960016-536010	36.29	8417	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-536010	10.99	8446	4/17/2026
DIGITALARTZ LLC	NEW GLIK PARK SIGN	00960016-539000	2,279.24	8424	4/17/2026
HEDIGER'S BACKHOE & TRUCKING INC	PUMPING TANK AT DOGPARK	00960016-539000	225.00	8438	4/17/2026
RICKEY BARNETT	WCC MONTHLY PEST SPRAY	00960016-539000	35.00	8408	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00960016-539050	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	00960016-539050	5.42	8503	4/17/2026
KORTE MEAT PROCESSING	HAM FOR SENIOR CENTER	00960016-539065	125.86	8454	4/17/2026
TRUBUY MARKET INC	SENIOR CENTER	00960016-539065	47.61	8498	4/17/2026
LYNN STEWART	YAH GRANTS FARM RETURN	00960016-539066	67.00	8457	4/17/2026
VANDALIA BUS LINES INC	MARCH YAH TRIP	00960016-539066	1,277.00	8502	4/17/2026
HUELS OIL CO	MARCH DIESEL FUEL	00960016-542000	185.34	8443	4/17/2026
WEX BANK	MARCH FUEL	00960016-542000	3,014.33	8526	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00960016-543000	212.85	8416	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00960016-543000	1,080.74	8416	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00960016-543000	220.74	8416	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	00960016-543000	143.80	8416	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	123.93	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	7.98	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	29.55	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	8.98	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	19.75	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	281.88	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	292.06	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	41.94	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	132.95	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	254.88	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-543000	53.95	8446	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00960016-543000	5.92	8497	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00960016-543000	59.36	8497	4/17/2026
R P LUMBER CO INC	COUPLING HSE REPR	00960016-543000	5.99	8476	4/17/2026
SCHMITT'S TROY GARAGE DOOR INC.	2 NEW REMOTES FOR GARAGE	00960016-543000	120.00	8479	4/17/2026
SWITZER FOOD AND SUPPLIES	WCC CONCESSIONS	00960016-543051	347.76	8487	4/17/2026
COMPUSTITCH SCREEN PRINTING AND EMBROIDERY	SHIRTS RYAN HUMMERT QTY 7	00960016-544000	157.00	8419	4/17/2026

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JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-545000	63.91	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-545000	20.99	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-545000	91.94	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-545000	3.26	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-545000	11.99	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960016-545000	43.96	8446	4/17/2026
MISSOURI MACHINERY & ENGINERRING CO	SQUARE FOUNTAIN REPAIR AND NEW	00960016-545000	7,733.57	8490	4/17/2026
SPARLIN PLUMBING LLC	DEWINTERIZATION SILVER LAKE	00960016-545000	800.00	8484	4/17/2026
PLAYCORE WISCONSIN INC	RED,BROWN MUSHROOM, BLUE	00960016-552000	27,351.55	8517	4/17/2026
ROOTERS AMERICAN MAINTENANCE INC	SPINDLER PARK PICKLE BALL COURTS	00960016-552000	44,000.00	8524	4/17/2026
IL DEPARTMENT OF REVENUE	MARCH SALES TAX	00960016-539000	141.00	ACH	4/10/2026
	FUND TOTAL:	**009 -00960016**	**91,839.43**		
ULINE INC	TOWELS KRC AND NAPKINS POOL	00960503-543000	130.10	8500	4/17/2026
	FUND TOTAL:	**009 -00960503**	**130.10**		
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960715-536000	45.94	8446	4/17/2026
SHAUN HORSTMANN	REPAIR OF LEAF BLOWER AT	00960715-536000	174.74	8508	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00960715-543000	190.39	8497	4/17/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	00960715-543000	70.69	8497	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960715-545000	13.98	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	00960715-545000	13.98	8446	4/17/2026
SHAUN HORSTMANN	NEW CEMETARY WEEDEATER	00960715-547000	399.99	8508	4/17/2026
	FUND TOTAL:	**009 -00960715**	**909.71**		
SPRINGBROOK SOFTWARE LLC	ACH SERVICES FOR MARCH 2026	10100000-437120	1,043.89	ACH	4/16/2026
ILLINOIS MUNICIPAL ELECTRIC AGENCY	MARCH PURCHASE POWER	10100000-434641	-951.65	ACH	4/14/2026
	FUND TOTAL:	**101 -10100000**	**92.24**		
BHMG Engineers Inc	3826 HIGHLAND ENVIROMENTAL	10101101-523000	559.36	8410	4/17/2026
Mastercard	HOTEL ROOM AT ATTEND	10101101-524000	195.50	8459	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	10101101-531000	78.74	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	10101101-531000	9.52	8503	4/17/2026
COOPERATIVE RESPONSE CENTER INC	BASEFEEMARCH,CRCAGENT,CRCAGE	10101101-539000	1,312.36	8420	4/17/2026
MAURICE KORTE	POLICE DEPT AND ELEC DEPT CAR	10101101-539000	14.00	8485	4/17/2026
RICKEY BARNETT	MONTHLY INSPECTION & TREATMENT	10101101-539000	35.00	8408	4/17/2026
Highland Communication Services	HCS CHARGES POWER PLANT &	10101101-539050	164.00	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	10101101-539050	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	10101101-539050	5.43	8503	4/17/2026
WEX BANK	MARCH FUEL	10101101-542000	136.99	8526	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	10101101-543000	178.10	8416	4/17/2026
CLINTON COUNTY GARAGE DOOR INC	GARAGE DOOR	10101101-552000	8,078.00	8418	4/17/2026
CLINTON COUNTY GARAGE DOOR INC	LIFTMASTER PHOTO EYES	10101101-552000	184.00	8418	4/17/2026
IL DEPT OF REVENUE	MARCH UTILITY TAX	10101101-571000	29,657.91	ACH	4/10/2026
	FUND TOTAL:	**101 -10101101**	**40,628.93**		
RANKEN TECHNICAL COLLEGE	HEAT TRANSFER & DOMESTIC	10101102-524000	7,570.00	8522	4/17/2026
RANKEN TECHNICAL COLLEGE	HEAT TRANSFER & DOMESTIC	10101102-524000	7,570.00	8522	4/17/2026
Sunbelt Rentals Inc	TRAILER RENTAL FOR CHRISTMAS	10101102-534000	109.25	8380	4/15/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	10101102-536000	30.00	8446	4/17/2026
CHEMQUEST INC	FIRST QUARTER MONITORING &	10101102-539000	495.00	8413	4/17/2026
RICKEY BARNETT	MONTHLY INSPECTION & TREATMENT	10101102-539000	60.00	8408	4/17/2026
Highland Communication Services	HCS CHARGES POWER PLANT &	10101102-539050	3.00	8440	4/17/2026
WEX BANK	MARCH FUEL	10101102-542000	759.25	8526	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	10101102-543000	29.96	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	10101102-543000	13.99	8446	4/17/2026
O'REILLY AUTO ENTERPRISES INC	2 QTY 3/8" TUBING	10101102-543000	54.62	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY SCOTCH MOLD, 1 QTY CONTCT	10101102-543000	15.59	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY HEAT SHRINK	10101102-543000	9.99	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	HYD FILTER, HD AIR FILTER,	10101102-545000	46.59	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY SMART FUSE	10101102-545000	6.99	8470	4/17/2026
EMAG RED BUD FD LLC	TRUCK 666 PARTS S&A	10101102-546000	46.35	8425	4/17/2026
EMAG RED BUD FD LLC	TRUCK 666 PARTS S&A	10101102-546000	816.87	8425	4/17/2026
EMAG RED BUD FD LLC	2013 BLACK EXPLORER PD PARTS	10101102-546000	104.16	8425	4/17/2026
O'REILLY AUTO ENTERPRISES INC	HYD FILTER, HD AIR FILTER,	10101102-546000	71.95	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	2 QTY 5QTMOTOROIL	10101102-546000	55.98	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY HEPA FILTER	10101102-546000	20.30	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY JCASE FUSE	10101102-546000	6.37	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY TIE ROD SLV- RETURN	10101102-546000	-120.88	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY STRNG DAMPER	10101102-546000	72.28	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	4 QTY OIL FILTER	10101102-546000	21.16	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY AIR FILTER - RETURN	10101102-546000	-14.25	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY BRAKE HOSE	10101102-546000	28.81	8470	4/17/2026
O'REILLY AUTO ENTERPRISES INC	1 QTY BRAKE HOSE -RETURN	10101102-546000	-28.81	8470	4/17/2026
ILLINOIS MUNICIPAL ELECTRIC AGENCY	MARCH PURCHASE POWER	10101102-539020	798,826.99	ACH	4/14/2026
	FUND TOTAL:	**101 -10101102**	**816,681.51**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	10101104-531000	118.78	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	10101104-531000	9.51	8503	4/17/2026
Ameren Illinois	EVERGREEN CT ST LITE	10101104-533000	106.81	8403	4/17/2026
BRIAN E SILVESTER	REPLACED WINDSHIELD ON TRUCK 52	10101104-536010	400.00	8482	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	10101104-539000	49.99	8446	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	10101104-539050	80.08	8503	4/17/2026
HUELS OIL CO	MARCH DIESEL FUEL	10101104-542000	910.54	8443	4/17/2026

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WEX BANK	MARCH FUEL	10101104-542000	498.89	8526	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY CAMP KILO	10101104-543000	38.00	8402	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY CHAINSAW LANYARD 17MM	10101104-543000	39.99	8402	4/17/2026
ANIXTER INC.	CONDUIT	10101104-543000	755.00	8404	4/17/2026
FLETCHER REINHARDT COMPANY	FUSE FOR FUSED ELBOW	10101104-543000	1,380.00	8428	4/17/2026
FLETCHER REINHARDT COMPANY	CONNECTOR, ARRESTOR	10101104-543000	3,483.75	8428	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	10101104-543000	4.99	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	10101104-543000	33.98	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	10101104-543000	29.99	8446	4/17/2026
Northern Safety Co Inc	EAR PLUGS FOR TREE TRIMMER	10101104-544000	29.69	8467	4/17/2026
SHAUN HORSTMANN	LEVER, BRAKE	10101104-545000	59.98	8508	4/17/2026
FLETCHER REINHARDT COMPANY	GROUND ELBOW SET	10101104-547000	1,892.00	8428	4/17/2026
C.T.R CONCRETE & BUILDERS INC.	SHED 40' X 40'	10101104-552000	109,234.08	8514	4/17/2026
	FUND TOTAL:	**101 -10101104**	**119,156.05**		
JSI ENGINEERING LLC	TRACKNOW PLUS 04/01/26-04/30/26	11105111-522000	396.00	8448	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	11105111-531000	88.52	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	11105111-531000	9.51	8503	4/17/2026
CITY OF HIGHLAND	MTN/REPAIR- 2012 CHRYSLER 300	11105111-536010	395.63	8417	4/17/2026
NEXT GENERATION MANAGEMENT SOLUTIONS CORP	INITIAL OFFICE CLEANING	11105111-538000	175.00	8466	4/17/2026
ILLINOIS TELECOMMUNICATIONS ACCESS CORP.	LOCALEXCHANGECARRIER&INTERCO	11105111-539000	11.62	8444	4/17/2026
TIMES TRIBUNE	LEGAL-PUBLIC HEARING ORD #3435 &	11105111-539000	49.60	8491	4/17/2026
DUANE E ZOBRIST	RT 160 1/4 MILE SOUTH OF HIGHLAND	11105111-539033	100.00	8511	4/17/2026
JANET A NICOLAIDES	NEW RESIDENT VISIT- NOV-DEC 2025,	11105111-539033	300.00	8506	4/17/2026
Highland Communication Services	HCS SERVICE- CITY HALL	11105111-539050	606.96	8440	4/17/2026
Highland Communication Services	HCS SERVICE- HCS	11105111-539050	415.00	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	11105111-539050	5.43	8503	4/17/2026
Missouri Network Alliance LLC	APRIL BLUEBIRD NETWORK	11105111-539051	503.63	8520	4/17/2026
MOMENTUM TELECOM INC.	APRIL VOICE CONTENT FEE #325794	11105111-539051	9,454.07	8464	4/17/2026
4COM Inc	APRIL 2026 PROGRAMMING	11105111-539052	56,680.87	8513	4/17/2026
CINEMAX HOME BOX OFFICE	MARCH VIDEO CONTENT FEE	11105111-539052	80.00	8414	4/17/2026
GRAY MEDIA GROUP LLC	MARCH SUBCRIBERS KMOV-D5	11105111-539052	1,441.80	8434	4/17/2026
GRAY MEDIA GROUP LLC	MARCH SUBCRIBERS KMOV-D3	11105111-539052	144.18	8434	4/17/2026
GRAY MEDIA GROUP LLC	MARCH SUBCRIBERS KMOV-D1	11105111-539052	8,010.00	8434	4/17/2026
HBO HOME BOX OFFICE	MARCH VIDEO CONTENT FEE	11105111-539052	270.00	8437	4/17/2026
NEXSTAR BROADCASTING INC.	MARCH VIDEO CONTENT FEE KPLR-	11105111-539052	3,252.06	8521	4/17/2026
NEXSTAR BROADCASTING INC.	VIDEO CONTENT FEE KTVI-FOX	11105111-539052	8,762.94	8521	4/17/2026
TIVO PLATFORM TECHNOLOGIES LLC	796.5NCPTMOBIACCT,140NDVRADDTL	11105111-539052	7,678.59	8493	4/17/2026
Missouri Network Alliance LLC	APRIL BLUEBIRD NETWORK	11105111-539053	4,726.32	8520	4/17/2026
Missouri Network Alliance LLC	APRIL BLUEBIRD NETWORK	11105111-539053	4,726.32	8520	4/17/2026
Missouri Network Alliance LLC	APRIL BLUEBIRD NETWORK	11105111-539055	5,095.28	8520	4/17/2026
GREAT LAKES DATA SYSTEMS INC	BROADHUB SOFTWARE SUPPORT	11105111-539300	1,909.62	8435	4/17/2026
HUELS OIL CO	MARCH DIESEL FUEL	11105111-542000	89.10	8443	4/17/2026
WEX BANK	MARCH FUEL	11105111-542000	127.35	8526	4/17/2026
ADAMS CABLE EQUIPMENT INC.	CURVED WASHERS 2.5x2.5x11/16	11105111-543000	433.50	8399	4/17/2026
ADAMS CABLE EQUIPMENT INC.	CABLE SUPPORT BUCKLES	11105111-543000	130.00	8399	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	11105111-543000	90.73	8416	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	11105111-543000	3.99	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	11105111-545000	38.99	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	11105111-545000	20.99	8446	4/17/2026
METROLINE INC.	Polycom VVX 450 Business IP Phone	11105111-547000	250.80	8460	4/17/2026
CALIX INC.	Outdoor ONT GM1028	11105111-553001	250.88	8411	4/17/2026
CALIX INC.	extended warranty for Outdoor ONT re:	11105111-553001	20.16	8411	4/17/2026
IL DEPARTMENT OF REVENUE	MARCH SALES TAX	11105111-539000	7.00	ACH	4/10/2026
ILLINOIS DEPT OF REVENUE	MARCH RT-10	11105111-539000	273.42	ACH	4/10/2026
ILLINOIS DEPT OF REVENUE	MARCH RT-2 TELECOMMUNICATIONS	11105111-539000	2,636.13	ACH	4/10/2026
INTERSTATE TRS FUND	2025-2026 OBLIGATION PAYMENT 10	11105111-539051	555.74	ACH	4/15/2026
RELIAFUND	ACH RETURN TRANSACTION	11105111-539000	222.89	ACH	4/15/2026
	FUND TOTAL:	**111 -11105111**	**120,440.62**		
GARY PUGH	PERDIEMMEALS ISAWWA 2026- G PUH	20102201-524000	73.50	8376	4/10/2026
JEFF VOSS	PERDIEMMEALS ISAWWA 2026- J VOSS	20102201-524000	73.50	8377	4/10/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	20102201-524000	16.51	8497	4/17/2026
W JOE GILLESPIE III	PERDIEMMEALS ISAWWA 2026- J	20102201-524000	73.50	8378	4/10/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102201-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102201-531000	9.51	8503	4/17/2026
COOPERATIVE RESPONSE CENTER INC	BASEFEEMARCH,CRCAGENT,CRCAGE	20102201-539000	140.61	8420	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	20102201-543000	62.22	8416	4/17/2026
	FUND TOTAL:	**201 -20102201**	**488.72**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102202-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102202-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102202-531000	9.51	8503	4/17/2026
Ameren Illinois	GAS CHARGES - WTP	20102202-533000	294.07	8403	4/17/2026
Ameren Illinois	GAS CHARGES - WTP	20102202-533000	209.70	8403	4/17/2026
COGENT INC	CONTRACT, SVC, MAINTENANCE,	20102202-536000	735.00	8525	4/17/2026
ENERGY WISE HEATING COOLING COMPANY	MAIN PLANT BLDG.-INSTALL GAS	20102202-538000	3,103.00	8426	4/17/2026
RICKEY BARNETT	MONTHY PEST CONTROL - 2 MAIN	20102202-538000	130.00	8408	4/17/2026
TEKLAB INC	TOTAL ORG. CARBON, AQUEOUS, EPA	20102202-539023	113.65	8489	4/17/2026
Highland Communication Services	HCS CHARGES - WTP	20102202-539050	119.66	8440	4/17/2026
WEX BANK	MARCH FUEL	20102202-542000	106.38	8526	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	20102202-543000	91.70	8416	4/17/2026
Hach Company	ASSY, PK. CHEMKEY 25 PC. AMMONIA	20102202-543000	342.56	8436	4/17/2026
Hach Company	ASSY. PK. CHEMKEY 25 PC.	20102202-543000	57.32	8436	4/17/2026

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HD SUPPLY INC	FREE AMMONIA CHEMKEY, LMI REPAIR	20102202-543000	502.38	8501	4/17/2026
CONSOLIDATED ELECTRICAL DISTRIBUTORS INC	3/4 IN. FORM 7 STEEL WEDGENUT	20102202-545000	33.05	8430	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102202-545000	228.96	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102202-545000	295.96	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102202-545000	16.48	8446	4/17/2026
W.W. GRAINGER INC	HEX HEAD PLUG 1/4 IN.	20102202-545000	81.75	8433	4/17/2026
SHAUN HORSTMANN	TUK FR651V-730V 10W40, 18" BLADE	20102202-546000	168.84	8508	4/17/2026
KORTE & LUITJOHAN CONTRACTORS INC	PAY ESTIMATE #3 - PW-10-25	20102202-555000	3,048.72	8453	4/17/2026
	FUND TOTAL:	**201 -20102202**	**9,767.43**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102203-531000	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102203-531000	20.02	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102203-531000	19.69	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102203-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102203-531000	9.51	8503	4/17/2026
TEKLAB INC	TOTAL COLIFORM, E. COLI, ENNZYME	20102203-539023	408.60	8489	4/17/2026
Highland Communication Services	HCS CHARGES - W & S	20102203-539050	2.00	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	20102203-539050	2.72	8503	4/17/2026
HUELS OIL CO	MARCH DIESEL FUEL	20102203-542000	222.00	8443	4/17/2026
WEX BANK	MARCH FUEL	20102203-542000	479.62	8526	4/17/2026
AMAZON CAPITAL SERVICES INC	1 QTY YELLOW COLORED PAPER	20102203-543000	17.25	8402	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	20102203-543000	55.12	8416	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102203-543000	46.98	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102203-543000	11.49	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102203-543000	10.99	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102203-543000	29.23	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102203-543000	35.96	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102203-543000	9.98	8446	4/17/2026
KALMER LANDSCAPE SUPPLY	TOPSOIL	20102203-543000	67.73	8449	4/17/2026
MIDWEST MUNICIPAL SUPPLY INC	ADAPTER, BRASS 90, PRESSURE	20102203-543000	118.02	8463	4/17/2026
Schulte Supply Inc	18" 4"X5" WATER BLUE MKG. FLAGS	20102203-543000	807.00	8480	4/17/2026
Schulte Supply Inc	6 RAINWEAR JACKETS	20102203-544000	171.33	8480	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	20102203-545000	63.42	8446	4/17/2026
NORTHTOWN AUTO & TRACTOR SUPPLY INC	OIL FILTER, 5W20 FULL SYN OIL	20102203-546000	24.59	8468	4/17/2026
CORE & MAIN LP	1X100 COPPER	20102203-547000	3,600.00	8421	4/17/2026
Schulte Supply Inc	SHORTY NUPLA DRAIN SEWER SPADE	20102203-547000	20.00	8480	4/17/2026
Schulte Supply Inc	NUPLA SMALL ROUND POINT 48"LONG	20102203-547000	15.63	8480	4/17/2026
Schulte Supply Inc	ROUND POINT 27" HANDLE, 16" DRAIN	20102203-547000	32.50	8480	4/17/2026
	FUND TOTAL:	**201 -20102203**	**6,360.77**		
GARY PUGH	PERDIEMMEALS ISAWWA 2026- G PUH	30103301-524000	73.50	8376	4/10/2026
JEFF VOSS	PERDIEMMEALS ISAWWA 2026- J VOSS	30103301-524000	73.50	8377	4/10/2026
MULTI SERVICE TECHNOLOGY SOULUTIONS INC	WALMART OPERATING SUPPLIES	30103301-524000	16.51	8497	4/17/2026
W JOE GILLESPIE III	PERDIEMMEALS ISAWWA 2026- J	30103301-524000	73.50	8378	4/10/2026
COOPERATIVE RESPONSE CENTER INC	BASEFEEMARCH,CRCAGENT,CRCAGE	30103301-539000	140.61	8420	4/17/2026
	FUND TOTAL:	**301 -30103301**	**377.62**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	30103303-531000	19.68	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	30103303-531000	9.51	8503	4/17/2026
Highland Communication Services	HCS CHARGES - W & S	30103303-539050	2.00	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	30103303-539050	2.72	8503	4/17/2026
HUELS OIL CO	MARCH DIESEL FUEL	30103303-542000	221.99	8443	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	30103303-543000	55.11	8416	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103303-543000	46.97	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103303-543000	11.48	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103303-543000	29.23	8446	4/17/2026
NORTHTOWN AUTO & TRACTOR SUPPLY INC	HEAT SHRINK TUBE BK	30103303-543000	19.99	8468	4/17/2026
Schulte Supply Inc	6 RAINWEAR JACKETS	30103303-544000	171.33	8480	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103303-545000	63.41	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103303-545000	45.27	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103303-545000	88.97	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103303-545000	13.66	8446	4/17/2026
NORTHTOWN AUTO & TRACTOR SUPPLY INC	OIL FILTER, 5W20 FULL SYN OIL	30103303-546000	24.59	8468	4/17/2026
NORTHTOWN AUTO & TRACTOR SUPPLY INC	MOBILITH SHC100 GREASE TUBE- FOR	30103303-546000	151.18	8468	4/17/2026
Schulte Supply Inc	SHORTY NUPLA DRAIN SEWER SPADE	30103303-547000	20.00	8480	4/17/2026
Schulte Supply Inc	NUPLA SMALL ROUND POINT 48"LONG	30103303-547000	15.64	8480	4/17/2026
Schulte Supply Inc	ROUND POINT 27" HANDLE, 16" DRAIN	30103303-547000	32.50	8480	4/17/2026
	FUND TOTAL:	**301 -30103303**	**1,045.23**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	30103304-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	30103304-531000	39.37	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	30103304-531000	9.51	8503	4/17/2026
COGENT INC	PUMP STATIONS-CONTRACT, SVC,	30103304-536000	7,933.00	8525	4/17/2026
COGENT INC	LIFT STATIONS - CONTRACT, SVC,	30103304-536000	5,015.00	8525	4/17/2026
CITY OF HIGHLAND	MTN/REPAIR- 2017 FORD F550 #51	30103304-536010	106.95	8417	4/17/2026
METTLER-TOLEDO INTERNATIONAL INC	LAB SCALE FULL PREV. MAINTEN.,	30103304-539000	385.55	8461	4/17/2026
TEKLAB INC	SLUDGE	30103304-539023	1,863.90	8489	4/17/2026
Highland Communication Services	HCS CHARGES - WRF	30103304-539050	149.99	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	30103304-539050	20.02	8503	4/17/2026
WEX BANK	MARCH FUEL	30103304-542000	146.04	8526	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	30103304-543000	143.57	8416	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103304-545000	25.34	8446	4/17/2026
JOHN DEERE FINANCIAL	HIGHLAND RURAL KING OPERATING	30103304-545000	51.96	8446	4/17/2026
Riechmann Bros. LLC	JOHN DEERE TRACTOR - FILTERS	30103304-545000	126.64	8477	4/17/2026

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Riechmann Bros. LLC	JOHN DEERE TRACTOR - FUEL FILTER	30103304-546000	37.65	8477	4/17/2026
	FUND TOTAL:	**301 -30103304**	**16,093.86**		
Verizon Wireless - State	VERIZON WIRELESS CHARGES	40120401-531000	276.93	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	40120401-531000	9.51	8503	4/17/2026
U.S BANK NATIONAL ASSOCIATION	COPIER USAGE/LEASE	40120401-534000	158.81	8499	4/17/2026
APEX FIRE SPRINKLER COMPANY LLC	ANNUAL FIRE SPRINKLER INSPECTION	40120401-539000	1,448.00	8405	4/17/2026
RICKEY BARNETT	MONTHLY COMMERCIAL PEST	40120401-539000	50.00	8408	4/17/2026
Highland Communication Services	HCS SERVICE- EMS	40120401-539050	279.90	8440	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	40120401-539050	89.89	8503	4/17/2026
Verizon Wireless - State	VERIZON WIRELESS CHARGES	40120401-539050	5.43	8503	4/17/2026
ZOLL DATA SYSTEMS INC	ZOLL BILLING EMS 05/01/26-05/31/26	40120401-539300	964.18	8512	4/17/2026
HUELS OIL CO	MARCH DIESEL FUEL	40120401-542000	509.41	8443	4/17/2026
WEX BANK	MARCH FUEL	40120401-542000	154.29	8526	4/17/2026
AIRGAS INC	OXYGEN	40120401-543000	421.28	8401	4/17/2026
City Of Highland	MARCH CENTRAL PURCHASING	40120401-543000	72.97	8416	4/17/2026
TRENDY TEES & MORE LLC	5 QTY DTF LOGO EMS	40120401-544000	75.00	8496	4/17/2026
FERNO WASHINGTON INC	SA-POWER F2 ESSENTIAL PLAN,	40120401-553000	37,396.60	8516	4/17/2026
FERNO WASHINGTON INC	POWER F2 W/POWERDRIVE, SA-	40120401-553000	38,132.60	8516	4/17/2026
	FUND TOTAL:	**401 -40120401**	**80,044.80**		
DENNIS ORSEY	QUARTERLY RETAINER APRIL 2026	70221702-522000	2,200.00	8379	4/14/2026
	FUND TOTAL:	**702 -70221702**	**2,200.00**		
	WARRANT TOTAL:		**1,605,520.29**		

Accepted by City Council April 20, 2026

Mayor: _____ **Clerk:** _____