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CITY OF HIGHLAND, ILLINOIS

Council/Manager- Form of Government

MAYOR

Kevin B. Hemann

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Sarah Sloan

William Napper

CITY CLERK

Barbara Bellm

CITY TREASURER

Neill Nicolaides

CITY MANAGER

Christopher Conrad

DEPARTMENT DIRECTORS

ELECTRIC Daniel Cook

FINANCE Reanna Ohren

ECONOMIC DEVELOPMENT Mallord Hubbard

SUPPORT SERVICES Jacklyn Heimburger

PUBLIC SAFETY Carole Widman

PUBLIC WORKS Joe Gillespie

TECHNOLOGY & INNOVATION Angela Imming

RECREATION & EVENTS Laura Wilken

PARKS & NATURAL RESOURCES Brad Koehnemann

Reader's Guide

The Annual Operating Budget is prepared in a format that strives to reduce the level of difficulty for readers who are not familiar with public budgeting systems, yet provides comprehensive information for staff to utilize as a financial policy and a planning document.

The introductory and budget overview sections provide a high-level overview of the City's financial position and policies. The section includes:

 Council and Executive Staff • Executive Summary- Introduction-• Fund Summary Overview • General Corporate • Transmittal Letter • Mission Statement • Governmental Funds-City Property Reserve • History/Demographics • Special Revenue • Organizational Structure • Capital Projects Funds • Budgeting Overview • Enterprise Funds • Financial Policies/ Fund Structure • Fiduciary Funds

Following the Department Summary section is the budget by department:

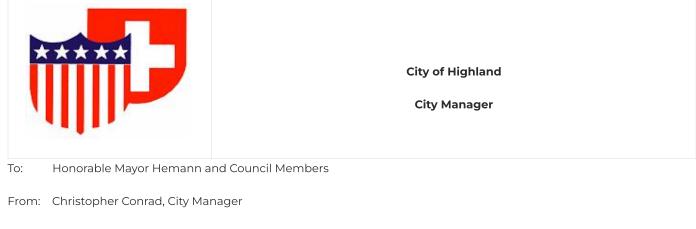
- 1. General Administration
- 2. Public Safety
- 3. Parks and Recreation
- 4. Community Development
- 5. Public Works
- 6. Electric
- 7. Library
- 8. Misc

A description of each fund precedes the departmental details. Each department presentation contains financial information as well as key services and responsibilities, the mission statement, and accomplishments.

The last section is the debt services overview section, which outlines all the debt obligations the city has as of May 1, 2025.

The appendix contains a glossary of terms used within this budget document.

Transmittal Letter



Date: March 13, 2025

Re: FY 2025-2026 Budget Summary

We submit for your review the FY 2025-2026 Budget that shows an anticipated \$372,374.00 budget deficit as we will be drawing on reserves for several infrastructure projects and large equipment purchases. This is admittedly an aggressive budget. The total budget for FY 25-26 is \$57,410,214.00, which is about a 10% increase from FY 24-25. Based on recent revenue data, we have anticipated a 7% increase in revenue, which accounts for current year's revenues not dropping as much as was anticipated last year. You may recall we had anticipated a 4% decrease in revenues for the current fiscal year, and we have beat that estimate with revenues essentially staying flat.

The FY 2025-2026 budget has been prepared using the historic metrics of 85% for O&M, 10% for capital, and 5% for replacement/reserves. We made adjustments to this budget to accommodate some needed projects and equipment purchases, with O&M at 77%, Capital at 16% and reserves at 3% for this budget. This deviation is reflective of the increases in project costs and equipment purchases which necessitated an increase in capital spending as we take on some important projects and purchases across this City with this year's budget. I don't want the council to be alarmed. These projects and purchases were anticipated, and we have set aside funds into reserves in previous years specifically to accommodate these expenses.

We are still seeing growth in operating expenses exceeding our revenue growth. This is an issue we will continue to monitor, and we do not have any immediate concerns about operations in any individual departments. We are addressing these issues through management and planning, such as we are doing this year by setting aside funds in one year, only to pull funds from reserves in a later year to accomplish our goals.

A primary threat we will be watching closely throughout this budget year is the slow or stagnating growth of our unrestricted revenue sources that primarily fund our government services of police, fire, parks and streets. Our unrestricted revenues have been impacted in recent years through changes in the state budget, which has required some changes in how we operate to accommodate those changes. For some time, we have been in a strange position of seeing revenue growth in our restricted funds, which allows us to complete infrastructure projects, but seeing financial pressure in our unrestricted funds, which primarily fund operations.

In the EMS service, we will be closely watching federal budget policy decisions as they pertain to Medicare and Medicaid. We have eclipsed over 80% of our call volume being to individuals covered by Medicare and Medicaid, so any cuts to those programs at the federal level would have a negative impact on the revenues of that department.

We have managed these issues in the past through delayed hires, attrition and delayed purchases and capital projects. This conservative management approach has served the City well in the past and has us in a very solid financial position to weather these economic pressures until revenues balance out.

Through the FY 2025-2026 budget, we have funded our operations through the full FY 24-25 and are addressing several deferred maintenance and infrastructure needs. The new citywide software implementation is ongoing, and we will continue to evaluate our operations to keep the City on a sustainable path regarding revenue vs. expenses. We continue to make changes to how we provide services to our citizens and employees, with a new employee self-service module soon to be offered to employees. We hope to begin streaming our council meetings in the next few months after several equipment delays, allowing citizens to stream our meetings; and even this new format for how we present the budget, which once approved, will be uploaded to our website for public review. We hope that both the council and the citizens find this new platform easier to read and understand.

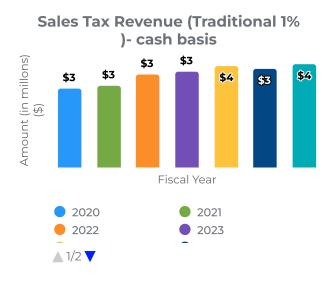
Normally, at this point, I highlight a few of our larger projects, but this year I'm going to defer to our directors for that information. The directors and their staff put in numerous hours putting together their budgets, obtaining cost estimates and engaging in long-term planning. I don't want to detract from their efforts by stealing their thunder from their accomplishments.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2025/2026. I want to thank the Directors, Department Heads, Supervisors and especially Reanna for their cooperation and hard work during this budget process. Each year seems to bring new challenges and shifts in the funding sources from the state, which make the budget process a little more complex each year. I was very proud of the flexibility and efforts of the City Staff and their continued professional and responsible stewardship of the taxpayers' dollars.

Sincerely,

Christopher Conrad, City Manager

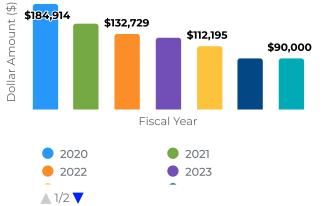
Tax Revenues





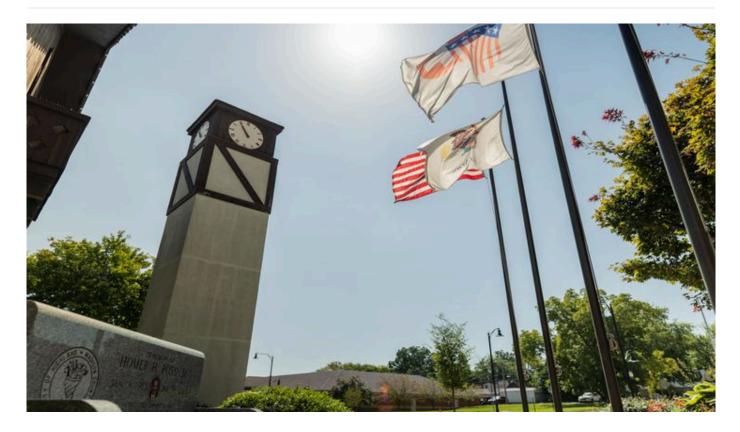
State Income Tax/Local Use- cash

Simplified Telecommunications Tax-Excise Tax



Motor Fuel Tax





MISSION STATEMENT

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

VISION STATEMENT

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

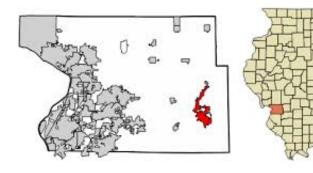
Highland, Illinois

Highland, Illinois is one of the oldest Swiss settlements in the United States. It was founded in 1831 by Swiss pioneers from Sursee, Switzerland. The town received its name in 1836 after the Highlands of Scotland in honor of General Joseph Semple. First, it was named Helvetia in accordance with the heritage, but later the town voted to change its name to the English version-Highland. The town was formally platted in 1837.

Highland has shared the title of "Sister City" with the town of Sursee, Switzerland, since 1976. Located 35 miles east of St. Louis, just off of Interstate 70. Today Highland is home to over 10,000 residents. A progressing community, Highland also honors its historical roots with several celebrations and festivals that recall the Swiss and German heritage.

One of Highland's early citizens, Louis A. Latzer, was the man who perfected the process of condensing milk, thus making milk more widely available to the masses. He is called the "Father of Pet Milk". This is just one example of the long-standing entrepreneurship that has been prevalent in Highland since its inception. Many of Highland's most prosperous industries were founded by local citizens, often growing their operations from garages or basements to multi-million-dollar corporations.

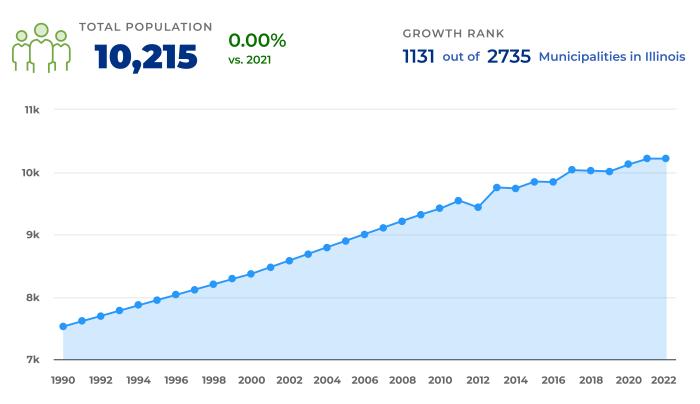
Additionally, Highland is proud to be home to a highly rated school district, library, and hospital. City utilities are municipally owned and operated and include the electrical system, water and sewer systems, and most recently, the Highland Communication Services for municipally owned and operated fiber broadband internet, telephone, and data services.





Demographics

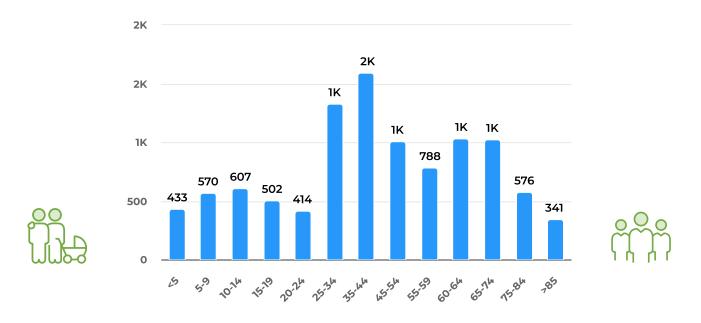
Population



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

DAYTIME POPULATION

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.



POPULATION BY AGE GROUP

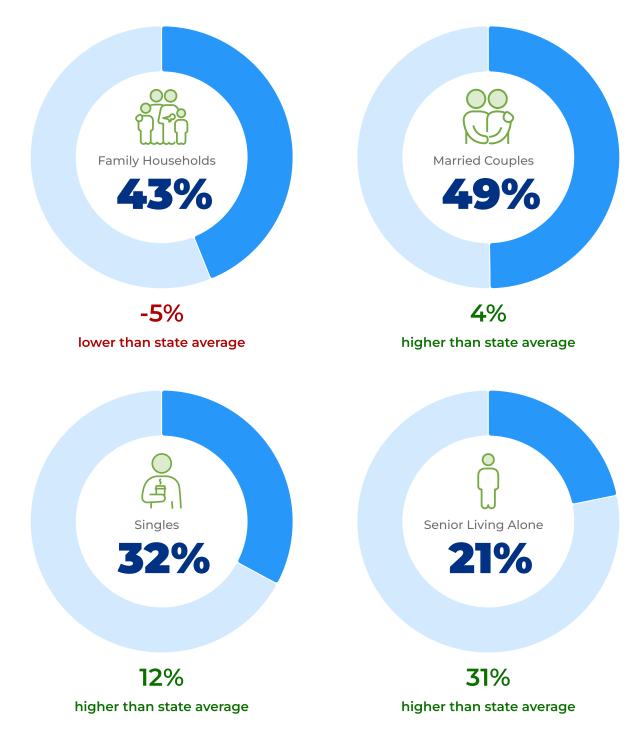
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

Household

TOTAL HOUSEHOLDS

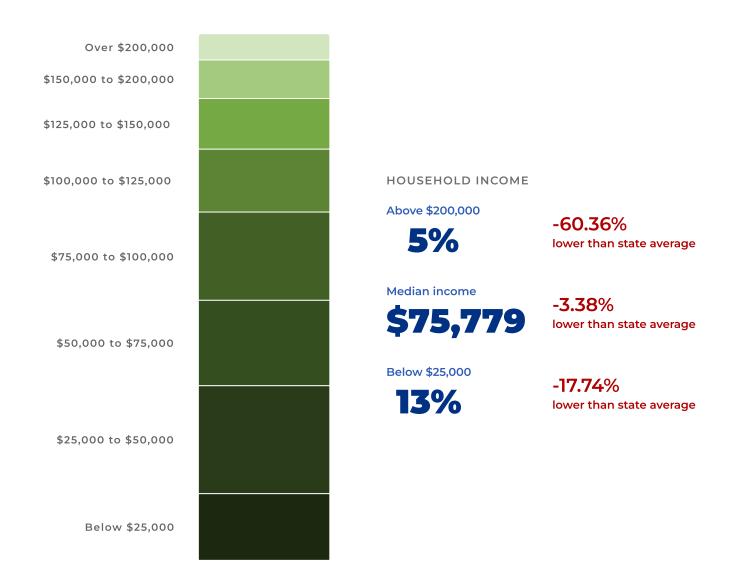
4,766

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

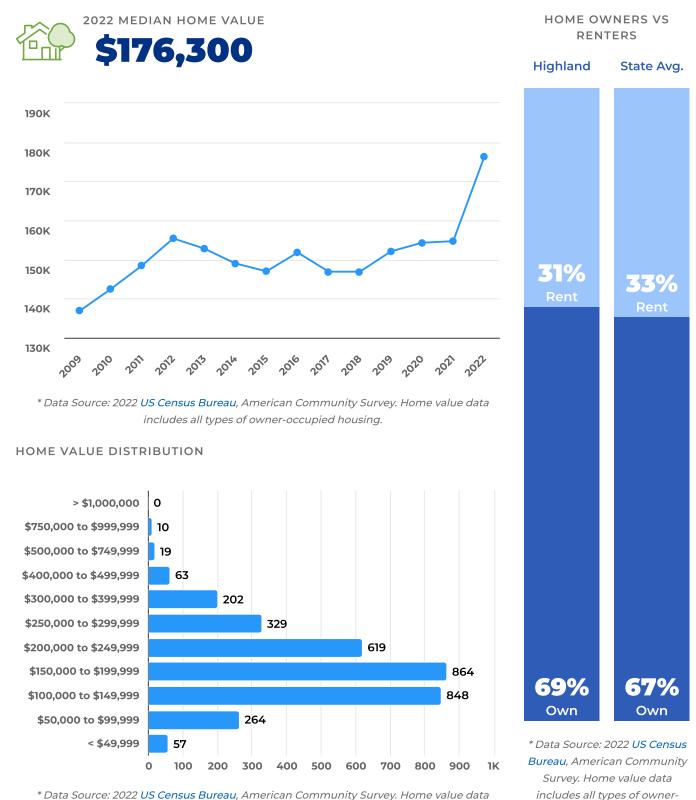


Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



Housing



^{*} Data Source: 2022 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

occupied housing.

Organizational Chart

COUNCIL-MANAGER FORM OF LOCAL GOVERNMENT

The council-manager form is the system of local government that combines the strong political leadership of elected officials in the form of a council or other governing body, with the strong managerial experience of an appointed local government manager. The form establishes a representative system where all power is concentrated in the elected council and where the council hires a professionally trained manager to oversee the delivery of public services.

The council is the legislative body; its members are the community's decision makers. Power is centralized in the elected council, which approves the budget and determines the tax rate, for example. The council also focuses on the community's goals, major projects, and such long-term considerations as community growth, land use development, capital improvement plans, capital financing, and strategic planning. The council hires a professional manager to carry out the administrative responsibilities and supervises the manager's performance.

City Manager

The city manager is hired to serve the council and the community and to bring to the local government the benefits of training and experience in administering local government projects and programs on behalf of the governing body. The manager prepares a budget for the council's consideration; recruits, hires, and supervises the government's staff; serves as the council's chief adviser; and carries out the council's policies. Council members and citizens count on the manager to provide complete and objective information, the pros and cons of alternatives, and long-term consequences.

The Mayor

Mayors in council-manager communities (or chairpersons in counties) are key political leaders and policy developers. In the case of the council, the mayor is responsible for soliciting citizen views in forming these policies and interpreting them for the public. The mayor presides at council meetings, serves as a spokesperson for the community, facilitates communication and understanding between elected and appointed officials, assists the council in setting goals and advocating policy decisions, and serves as a promoter and defender of the community. In addition, the mayor serves as a key representative in intergovernmental relations. The mayor, council, and manager constitute a policy-development and management team.

The Council

The city council is the legislative body for the city. Its role is to adopt laws and policies to govern the city. The council leaves implementation up to the city manager and the rest of the city staff.

While the particulars of how council members are elected vary by city, members are always elected by the city's residents. Direct election ensures that council members are responsive to the people who voted them into office.

In the City of Highland, the four council members are elected at-large, meaning that each of them represents all the citizens, rather than just a portion of them as in cities with wards. Further, all candidates for elective office in the City of Highland campaign as non-partisan, meaning they are not affiliated with any political party.

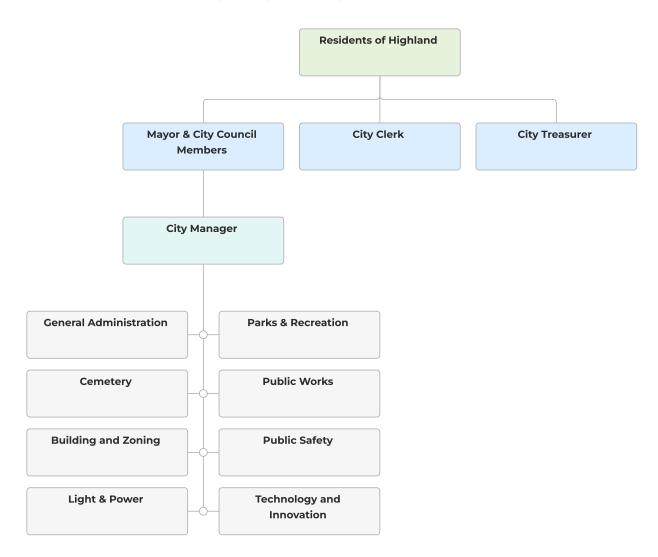
The Clerk

The city clerk is also elected and is responsible for taking roll call during meetings and taking meeting minutes. After the meeting, the city clerk records and edits the meeting minutes and then gets them approved before distributing the final copies. The city clerk serves as the Local Election Official and keeps the city seal.

Treasurer

The city treasurer is also elected. The treasurer signs off on all official documents pertaining to his office.

City of Highland Organizational Chart



Fiscal & Budget Policy Measurement Guidelines

Fiscal control and planning are necessary to ensure that the City's current and future finances will remain sound. The following guidelines were used throughout the budgeting process. Unless so indicated, the budget expenses will be determined based on the fiscal and budget policy measurement baseline.

Fiscal & Budget Policy Measurement Baseline

Total Revenues for each department (net of Electric Purchased Power for the Electric Fund)

Specific Policy Guidelines by Category

Operating Expenses-The budget goal or objectives is for operating expenses not to exceed 85% of the defined fiscal & budget policy measurement baseline.

Capital Expenditures-The budget goal or objective is for capital expenditures not to exceed 10% of the defined fiscal & budget policy measurement baseline.

Vehicle & Equipment Replacement Expenditures-The budget goal or objective is for vehicle and equipment replacement expenditures not to exceed 3% of the defined fiscal & budget policy measurement baseline.

Fund/Financial Reserves-The budget goal or objective is for a minimum of 2% of the defined fiscal & budget policy measurement baseline to be contributed to reserves on an annual basis.

Budget Timeline

The City's budget process began in October with goal settings and personnel reviews. The budgeted goals are communicated with the City Council. The city manager and staff discussed the departmental budget requests throughout the months of January and February. In March, the requests are presented to the City Council. The proposed budget document will be made available to the public via the City's website and in person on April 8, 2025. A public hearing will be held on April 21st. After the conclusion of the April 21st public hearing, the FY2025-26 Annual Budget is scheduled to be approved. All certified copies and state-mandated documents were filed per the State Statute.

Budget Calendar

2024

- October 31st
 - Staff members prepare their budget goals and capital.
- December 2nd
 - EOM Financials for the first 6 months through October 31st are provided to staff members.
- December 13th
 - Budget Detail Sheets provided to Directors
 - Staff provide budget goals to the Director of Finance and City Manager for Council
 - Including updated 5-year capital projections
- December 16th-31st
 - Directors/Supervisors complete employee evaluations and PAF's
 - Incorporate updates into budget personnel detail sheets
- December 16th
 - Budget goals can be included in the Council Packet for Mayor and Council

2025

- January 3rd
 - Information on Employee Evaluations and PAF's to City Manager/Director of Finance
- After January 3rd
 - Directors and Supervisors discuss evaluations with employees and provide preliminary updates until budget approval.
- January 13th
 - Completed PAF's due for processing effective May 1st
 - Including pay increases, bonuses, license/education pay etc.
 - Provide copy to Finance and Payroll
 - Staff turn in their completed budgets to the Director of Finance.
- January 27th-February 7th
 - City Manager / Director of Finance meets with staff for budget review
- March 10th
 - Council receives a copy of the proposed budget
- March 17th Budget Meetings with Council
- April 3rd
 - Send notice to Troy Times Tribune for publication on April 10, 2025
 - Notice of public hearing must be published in paper at least 10 days before the final approval of the budget.
- April 7th- Council Meeting

Council makes statement to have a tentative Annual Budget available for

public review at City Hall by April 8th and establish a public hearing on

the tentative Annual Budget for April 21, 2025

- April 8th
 - Have a copy of the budget available for inspection at City Hall
 - At least 10 days before the passage of the Annual Budget it must be made available.
- April 10th
 - Publish notice of public hearing for April 21, 2025, on tentative budget

Notice of public hearing must be published in paper at least 10 days before

final approval of the budget

- April 21st- Council Meeting
 - Public Hearing on tentative Annual Budget
 - Before the final Budget Approval
 - City Council adopts the Budget Ordinance (after public hearing)
 - The budget must be adopted before May 1st.
- After 21st
 - Directors/Supervisors may indicate salary update approvals with their staff.

Financial Policies

FISCAL & BUDGET POLICY MEASUREMENT GUIDELINES

Fiscal control and planning are necessary to ensure that the City's current and future finances will remain sound. The following guidelines will be used throughout the budgeting process. Unless so indicated, the budgeted expenses will be determined based on the fiscal & budget policy measurement baseline.

FISCAL & BUDGET POLICY MEASUREMENT BASELINE:

Total Revenues for each department (net of Electric Purchased Power for the Electric Fund).

SPECIFIC POLICY GUIDELINES BY CATEGORY:

<u>Operating Expenses</u> – The budget goal or objective is for operating expenses not to exceed 85% of the defined fiscal & budget policy measurement baseline.

<u>Capital Expenditures</u> – The budget goal or objective is for capital expenditures not to exceed 10% of the defined fiscal & budget policy measurement baseline.

<u>Vehicle & Equipment Replacement Expenditures</u> – The budget goal or objective is for vehicle and equipment replacement expenditures not to exceed 3% of the defined fiscal & budget policy measurement baseline

Fund / Financial Reserves – The budget goal or objective is for a minimum of 2% of the defined fiscal & budget policy measurement baseline to be contributed to reserves on an annual basis.

OPERATING EXPENDITURE POLICIES

Operating Expenditures must meet the City's requirements to provide services within the framework of available revenues. The following operating expenditure policies will guide the evaluation and control of the City's appropriations and expenditures.

OPERATING BUDGET

- The annual operating budget as accepted by the Council will be adhered to in detail unless a conscious management decision is made to deviate from the budget. Any substantial alteration to the budget must be approved by the Council.
- The City will balance operating expenditures with operating revenues unless specifically budgeted otherwise.
- The City will pay for all current expenditures with current revenues. The City will avoid expenditures at the expense of meeting future year's expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.
- The budget will provide for adequate funding for all retirement systems.
- The City will maintain a budgetary control system to help it adhere to the budget.
- The City Administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- Each year, the City will update capital expenditure projections for the next five years. Projections will include estimated operating costs of future capital improvements that are included in the capital budget.
- Where possible, the City will integrate performance measurement, productivity indicators, and goals with the budget.

CAPITAL IMPROVEMENTS PLANNING

Policies for the capital improvements program are intended to encourage planning for future growth and infrastructure repair within the framework of the city's other financial policies.

CAPITAL IMPROVEMENTS

- The City will make all capital improvements in accordance with an adopted capital improvement program.
- The City will develop a multi-year plan for capital improvements and update it annually.
- The City will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
- The City will coordinate development of the capital improvement budget with development of the operating budget. Operating costs associated with new capital improvements will be projected and included in the operating budget.
- The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvements plan and City priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City will project its equipment replacement and maintenance needs for the next several years and will update the projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Council for approval.
- The City will determine the least costly financing method for all new projects.

DEBT MANAGEMENT POLICIES

The issuance of debt is a necessity for the financing of many major capital improvements. Determining the method and timing of financing is subject to many considerations. The City's debt policies are intended to encourage conservative debt management while maintaining the flexibility to use the various financing mechanisms which are available to the City.

One of the City's financing goals is to minimize as much as possible the impact of debt issuance on the City's tax levy. Other revenue sources will be used, when available, to abate general obligation debt payments. Alternative methods of financing, such as revenue bonds, special assessment debt, lease purchase agreements and developer-financed improvements will be used when appropriate, to finance capital improvements.

The costs of financing through the issuance of debt are also affected by the strength of the City's financial position. Bond ratings and investor bids are influenced by the City's debt management policies. It is the City's goal to maintain debt management policies which keep outstanding debt within manageable levels and which maintain the City's flexibility to issue debt in the case of unusual circumstances beyond the City's control.

DEBT

- The City will continue long-term borrowing to finance capital improvements or projects that cannot be financed from current revenues.
- When the City finances capital projects by issuing bonds or by lease purchases, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- The City will try to keep the average maturity of general obligation bonds at or below 20 years.
- The City will try to keep its per capita general obligation debt at less than \$1,000.
- Annual payments of principal and interest on all long-term debt shall not exceed 20% of total City revenue.
- Annual payments of principal and interest on short-term debt shall not exceed 10% of total City revenue.
- Total debt (including overlapping) will be less than 4% of the market value of the property base at all times.
- Total debt service for general obligation debt will not exceed 20% of total annual locally generated operating revenue.
- Total general obligation debt will not exceed 60% of the statutory debt limit.
- The City will not use long-term debt to finance current operations.
- The City will retire tax and revenue anticipation debt annually and will retire bond anticipation debt within six months after completion of the project.
- The City will maintain good communications with bond rating agencies about its financial condition. The city will follow a policy of full disclosure on every financial report and bond prospectus.

REVENUE POLICIES

The City's revenue policies are intended to provide guidelines for determining the revenues and revenue sources necessary to provide services. It is the City's goal to maintain a diversified, yet stable, revenue system to protect it from possible short-term fluctuations in any of its various revenue sources. An integral factor in the City's ability to maintain a strong revenue supply is the diversity of its tax base and the health of the area's economy. Therefore, the City includes in its policies the goal of encouraging economic development within the City.

REVENUES

- The city will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- The City will estimate its annual revenues using an objective, analytical process. All projections will be made using analytical techniques designed to produce revenue estimates which are slightly conservative.
- The City will establish all user charges and fees at a level related to the cost of providing the services.
- Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
- The City will automatically revise user fees with the review of the City Council to adjust for the effects of inflation.
- To the degree possible, revenues will be linked to specific expenditure categories to clarify revenue-expenditure relationships.

RESERVES AND CONTINGENCIES

The maintenance of adequate reserves provides the City with flexibility and security and is an important factor considered by rating agencies and the underwriting community when reviewing City debt issuance.

RESERVES

- The City will maintain a reserve sufficient to provide for unanticipated expenditures and unforeseen emergencies. This reserve will be maintained at 25% of the general operating funds.
- The City will maintain the "City Property Improvement/Replacement Fund" and will appropriate funds to it annually to provide for timely replacement of equipment and City property. The amount in the reserve will be maintained at a minimum of \$50, 000. A minimum amount of \$15,000 will be added annually.
- The City will maintain 45days of working cash for the enterprise funds and 3 months for general funds.
- Upon expiration of revenue debt, debt service reserve accounts shall either be maintained to assist future debt issues or be allocated to fund depreciation and equipment replacement.

INVESTMENT POLICIES

The City's investment policies are intended to maximize the investment earnings in City funds, thereby reducing "Other Source" revenue requirements.

INVESTMENT PRACTICES

- Investments shall be selected under the prudent investor rule. The criteria are safety, liquidity, and value, in that order.
- The persons responsible for carrying out the investment operations shall report periodically to the City Manager to provide information and insight into the handling of investments.
- Investments shall be undertaken to attain the best possible rate of return, taking into account risk constraints and cash flow characteristics.
- Funds held for future capital projects should be invested in investments that will produce enough income to offset inflationary construction costs, yet will not be exposed to price fluctuations which may jeopardize the ability to meet stated objectives.
- The City will determine the cash flow needs of all funds on a regular basis. Disbursements, collections, and deposits of all funds will be scheduled to insure maximum cash availability.
- When permitted by law, the City will pool cash from several different funds for investment purposes.
- The City will invest all of its idle cash on a continuous basis.
- The City will analyze market conditions and investment securities as needed to determine what yield can be obtained.
- The accounting system will provide regular information concerning cash position and investment performance.
- The City will require regular financial reporting on an annual basis by its financial servicing institutions.

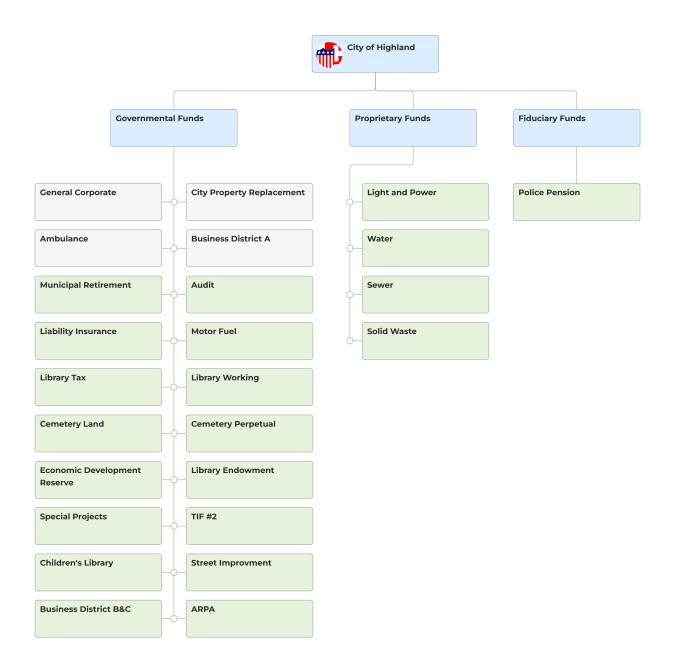
ACCOUNTING, AUDITING AND FINANCIAL

REPORTING AND EXTERNAL FINANCIAL RELATIONSHIPS

- The City will establish and maintain a high standard of accounting practices.
- The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.
- Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- Wherever possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.
- The City's relationship with its independent accounting firm will be reviewed every three years.

FUND STRUCTURE

This table depicts the relationship between functional units, major funds and non-major funds. The items in blue are functional units. The major funds, depicted in gray, are based on the definition by the Governmental Accounting Standards Board (GASB). All other funds are listed as non-major funds depicted in green. The listed funds are included in the City's audited Annual Comprehensive Financial Report (ACFR). The budgets for all the funds listed below are included in this budget document.



Executive Summary



Total City Budget By Category 2025-2026

		OF HIGHLAND							
TOTAL CITY BUDGET BY CATEGORY 2025-26									
			a (
			% of	Proposed	% of	% of			
	Budget	Budget	Operating	Budget		Revenue			
	FY 2024	FY 2025	Revenue	FY 2026	Revenue	Guidelines			
Operating Revenues	\$48,753,621	\$46,857,721		\$49,677,032	2				
% Increase (Decrease) per Year	1%	-4%		6%					
Bond Proceeds									
Operating Transfers From Other F	6,425,813	6,168,415		7,360,809)				
Total Revenues	\$55,179,435	\$53,026,136		\$57,037,841					
	-2%	-4%	>	8%)				
O&M Expenses	\$37,956,197	\$36,663,633	3 \$1	\$38,479,060) 77%	85%			
% Increase (Decrease) per Year	0%	-3%	>	5%	.				
Capital	7,196,934	5,699,512	2 12%	8,054,041	16%	10%			
Debt Service	2,611,674	3,539,302		3,574,304					
Transfers To Reserves	1,545,750	1,328,500		1,266,000		5%			
Transfers To Other Funds	4,795,113	4,909,615	5 10%	6,036,809	12%				
Total Expenditures	\$54,105,668	\$52,140,562	111%	\$57,410,214	115%				
% Increase (Decrease) per Year	-4%	-4%		10%					
Excess (Deficiency) of						<u> </u>			
Revenues over Expenses	\$1,073,767	\$885,575		\$(372,374)					
Operating Revenue % Increase per	1%	-4%	>	6%					
O&M % Increase per Year	0%	-3%		5%					

Funds Summary Overview Major Funds overview

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.

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).

Capital Projects - Business District A - This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for economic development, 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.

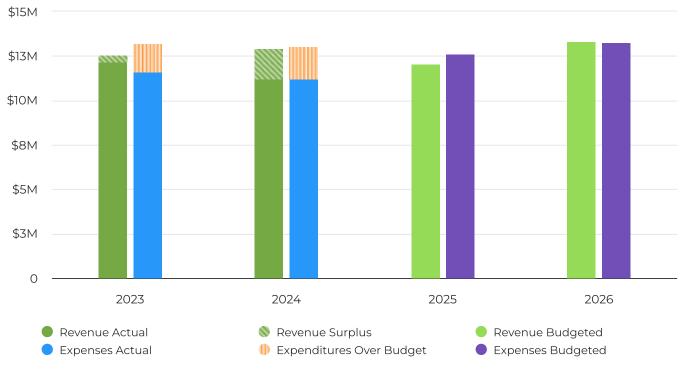
Water Fund - This fund operates the water distribution system.

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.

General Fund

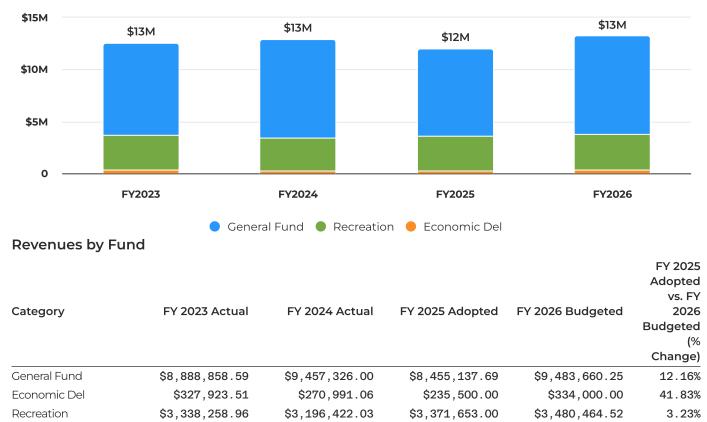
General Fund: The General Fund accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund generates the majority of its revenue from taxes, state and localshared revenues and charges for services. The City of Highland's general fund includes: Economic Development Fund, Parks Fund, and Payroll Fund.

Summary



Revenues vs Expenditures Summary

Revenues by Fund

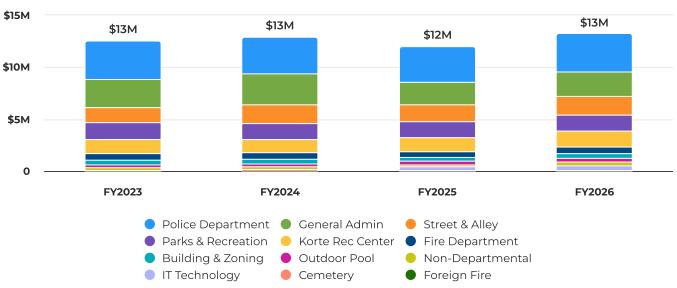


Historical Revenue by Fund

Revenues by Department

\$12,555,041.06

Total Revenues



Historical Revenue by Department

\$12,062,290.69

\$13,298,124.77

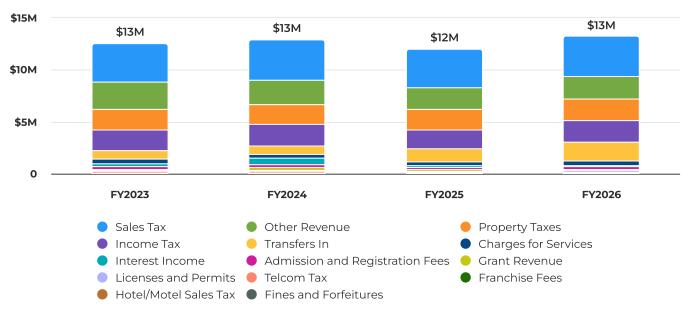
\$12,924,739.09

10.25%

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Foreign Fire	-	\$45,122.58	-	-	-
IT Technology	-	-	\$349,726.00	\$503,815.00	44.06%
Non-Departmental	\$327,923.51	\$270,991.06	\$235,500.00	\$334,000.00	41.83%
Korte Rec Center	\$1,365,711.83	\$1,297,342.47	\$1,356,080.00	\$1,505,980.00	11.05%
General Admin	\$2,728,383.65	\$3,006,461.54	\$2,180,750.00	\$2,332,521.95	6.96%
Police Department	\$3,669,612.36	\$3,523,528.17	\$3,446,103.29	\$3,693,312.51	7.17%
Building & Zoning	\$405,776.38	\$476,294.81	\$361,611.75	\$421,750.00	16.63%
Fire Department	\$646,933.19	\$583,333.20	\$515,502.25	\$697,072.51	35.22%
Parks & Recreation	\$1,632,840.93	\$1,475,752.98	\$1,591,353.00	\$1,550,264.52	-2.58%
Street & Alley	\$1,438,153.01	\$1,822,585.70	\$1,601,444.40	\$1,835,188.28	14.60%
Outdoor Pool	\$285,714.87	\$328,653.25	\$342,535.00	\$342,535.00	0.00%
Cemetery	\$53,991.33	\$94,673.33	\$81,685.00	\$81,685.00	0.00%
Total Revenues	\$12,555,041.06	\$12,924,739.09	\$12,062,290.69	\$13,298,124.77	10.25%

Revenues by Revenue Source

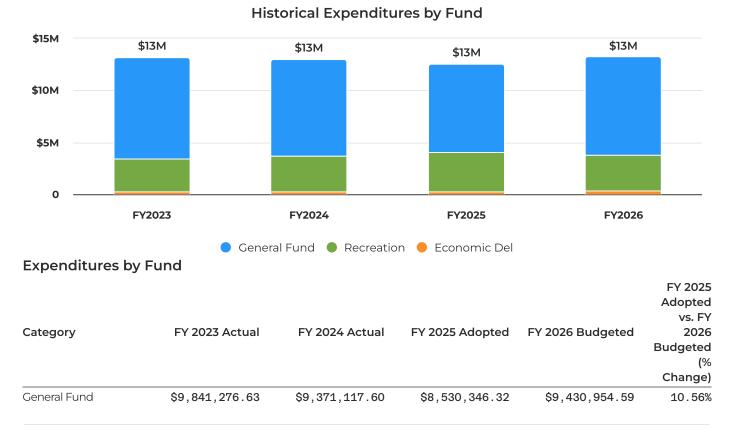


Historical Revenue by Revenue Source

Revenues by Revenue Source

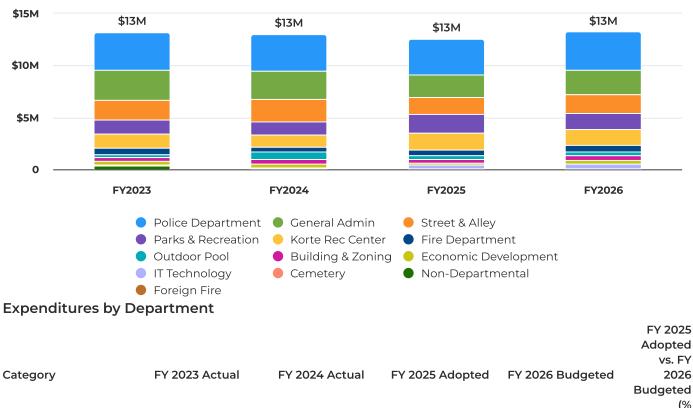
					FY 2025
					Adopted
					vs. FY
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	2026
					Budgeted
					(% Change)
					Change)
Property Taxes	\$2,002,708.05	\$1,955,383.81	\$1,944,690.24	\$2,095,226.49	7.74%
Sales Tax	\$3,672,292.64	\$3,868,478.13	\$3,743,050.00	\$3,895,000.00	4.06%
Hotel/Motel Sales Tax	\$47,415.94	\$41,860.75	\$50,000.00	\$46,600.00	-6.80%
Income Tax	\$1,966,751.55	\$2,041,896.23	\$1,881,845.00	\$2,050,000.00	8.94%
Telcom Tax	\$126,759.99	\$112,194.61	\$90,009.00	\$90,000.00	-0.01%
Charges for Services	\$420,025.42	\$381,098.31	\$421,850.00	\$443,000.00	5.01%
Licenses and Permits	\$110,272.36	\$130,397.87	\$96,750.00	\$116,750.00	20.67%
Fines and Forfeitures	\$16,291.23	\$15,616.85	\$13,500.00	\$12,500.00	-7.41%
Franchise Fees	\$67,634.54	\$65,992.20	\$57,670.45	\$60,000.00	4.04%
Grant Revenue	\$125,364.33	\$282,644.00	\$101,000.00	\$101,000.00	0.00%
Other Revenue	\$2,642,558.98	\$2,329,008.16	\$2,083,254.00	\$2,151,489.28	3.28%
Interest Income	\$250,315.22	\$643,424.34	\$118,000.00	\$165,500.00	40.25%
Admission and Registration Fees	\$250,650.77	\$237,743.83	\$251,500.00	\$252,000.00	0.20%
Transfers In	\$856,000.04	\$819,000.00	\$1,209,172.00	\$1,819,059.00	50.44%
Total Revenues	\$12,555,041.06	\$12,924,739.09	\$12,062,290.69	\$13,298,124.77	10.25%

Expenditures by Fund



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Economic Del	\$296,648.37	\$292,633.25	\$234,768.00	\$333,784.00	42.18%
Recreation	\$3,092,062.63	\$3,384,378.69	\$3,834,928.00	\$3,474,717.73	-9.39%
Total Expenditures	\$13,229,987.63	\$13,048,129.54	\$12,600,042.32	\$13,239,456.32	5.07%

Expenditures by Department

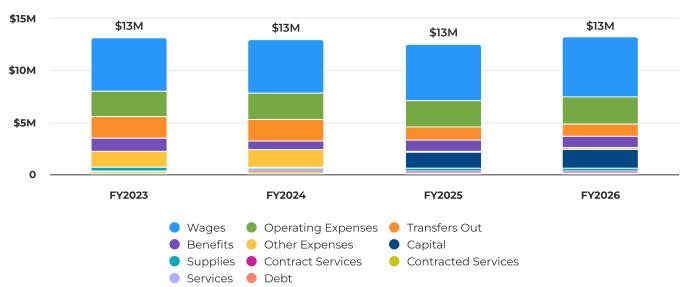


Historical Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	Adopted vs. FY 2026 Budgeted (% Change)
Economic Development	\$296,648.37	\$292,633.25	\$234,768.00	\$333,784.00	42.18%
Non-Departmental	\$379,107.79	-	-	-	-
IT Technology	-	-	\$349,725.95	\$503,809.57	44.06%
General Admin	\$2,885,232.12	\$2,663,184.31	\$2,202,885.00	\$2,280,544.00	3.53%
Foreign Fire	-	\$74,494.25	-	-	-
Korte Rec Center	\$1,348,699.35	\$1,177,804.70	\$1,653,174.00	\$1,505,288.78	-8.95%
Police Department	\$3,681,104.61	\$3,574,509.93	\$3,461,024.90	\$3,692,956.40	6.70%
Building & Zoning	\$384,151.80	\$448,044.42	\$361,545.00	\$421,439.00	16.57%
Fire Department	\$605,335.08	\$428,187.83	\$512,297.00	\$697,036.00	36.06%
Parks & Recreation	\$1,342,289.34	\$1,298,002.52	\$1,765,074.00	\$1,549,931.95	-12.19%
Street & Alley	\$1,906,345.23	\$2,182,696.86	\$1,642,868.47	\$1,835,169.62	11.71%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Outdoor Pool	\$285,135.86	\$768,174.58	\$338,900.00	\$341,717.00	0.83%
Cemetery	\$115,938.08	\$140,396.89	\$77,780.00	\$77,780.00	0.00%
Total Expenditures	\$13,229,987.63	\$13,048,129.54	\$12,600,042.32	\$13,239,456.32	5.07%

Expenditures by Expense Type



Historical Expenditures by Expense Type

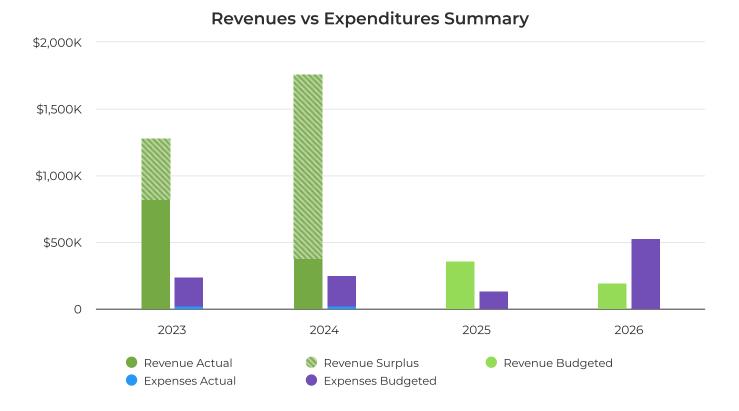
Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages	\$5,196,892.07	\$5,214,329.43	\$5,491,445.21	\$5,777,931.34	5.22%
Benefits	\$1,242,663.70	\$780,689.45	\$1,088,737.41	\$1,146,012.78	5.26%
Contract Services	\$116,057.53	\$149,195.41	\$175,285.00	\$159,900.00	-8.78%
Operating Expenses	\$2,447,438.77	\$2,512,806.68	\$2,531,190.50	\$2,609,682.00	3.10%
Services	\$67,112.30	\$49,295.63	\$50,650.00	\$47,250.00	-6.71%
Contracted Services	\$128,723.62	\$152,318.45	\$107,500.00	\$116,100.00	8.00%
Supplies	\$319,966.35	\$256,480.72	\$317,910.40	\$341,110.40	7.30%
Capital	\$4,342.72	\$44,773.04	\$1,549,162.80	\$1,766,440.80	14.03%
Other Expenses	\$1,597,238.90	\$1,743,088.31	\$93,990.00	\$145,225.00	54.51%
Transfers Out	\$2,063,000.04	\$2,075,400.00	\$1,194,171.00	\$1,129,804.00	-5.39%
Debt	\$46,551.63	\$69,752.42	-	-	-
Total Expenditures	\$13,229,987.63	\$13,048,129.54	\$12,600,042.32	\$13,239,456.32	5.07%

Governmental Funds-City Property Replacement Fund

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).

Summary



City of Highland Budget Summary Fiscal Year 2025-26 / Highland, Illinois

Revenues by Revenue Source



Historical Revenue by Revenue Source

Revenues by Revenue Source

Category Interest Income	FY 2023 Actual \$50,927.42	FY 2024 Actual \$82,945.14	FY 2025 Adopted \$48,430.00	FY 2026 Budgeted \$75,120.00	Adopted vs. FY 2026 Budgeted (% Change) 55.11%
Transfers In	\$1,228,000.00	\$1,680,400.00	\$313,500.00	\$121,000.00	-61.40%
Total Revenues	\$1,278,927.42	\$1,763,345.14	\$361,930.00	\$196,120.00	-45.81%

Expenditures by Fund



Historical Expenditures by Fund

Expenditures by Expense Type



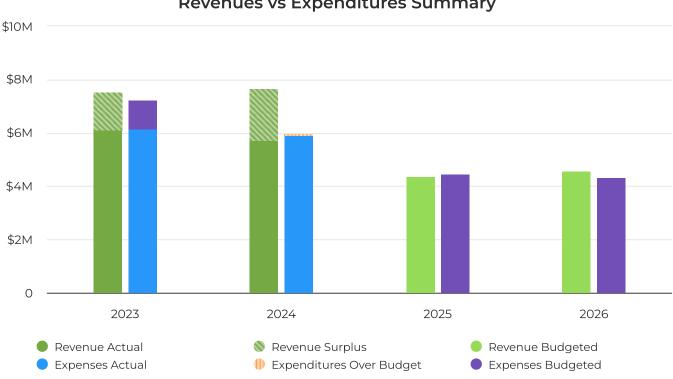
Historical Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Transfers Out	\$21,000.00	\$24,000.00	\$134,500.00	\$527,000.00	291.82%
Total Expenditures	\$21,000.00	\$24,000.00	\$134,500.00	\$527,000.00	291.82%

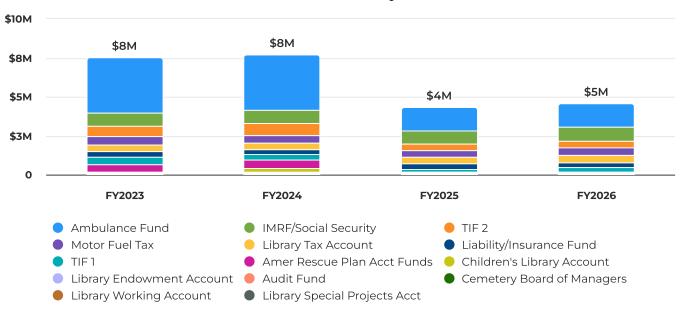
Special Revenue Funds

Summary



Revenues vs Expenditures Summary

Revenues by Fund

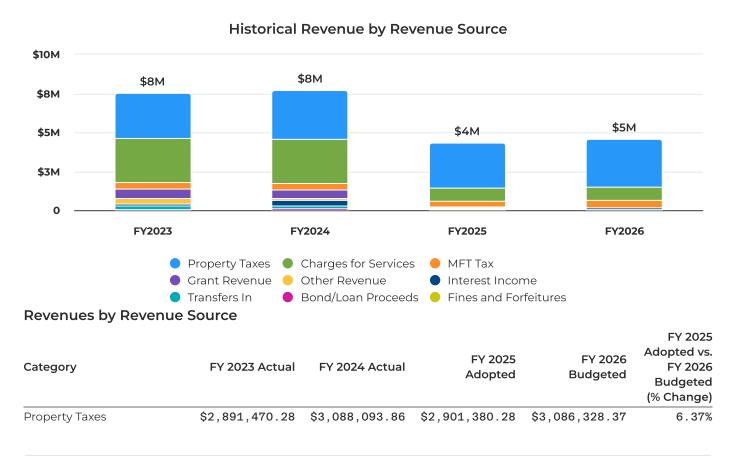


Historical Revenue by Fund

Revenues by Fund

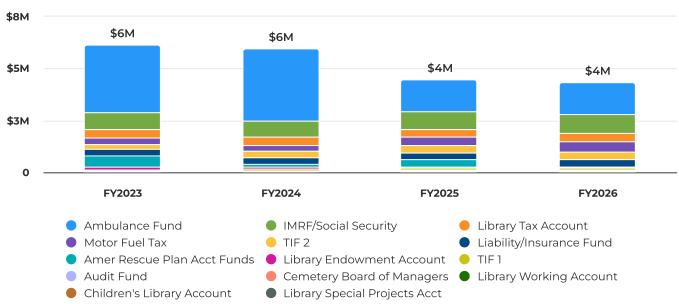
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TIF 1	\$506,260.67	\$332,795.26	\$203,000.00	\$280,000.00	37.93%
Motor Fuel Tax	\$539,724.66	\$488,575.72	\$415,000.00	\$495,000.00	19.28%
TIF 2	\$675,878.90	\$746,532.94	\$383,000.00	\$403,000.00	5.22%
Amer Rescue Plan Acct Funds	\$452,383.02	\$527,534.35	-	-	-
Ambulance Fund	\$3,551,915.35	\$3,532,148.92	\$1,530,440.80	\$1,524,408.37	-0.39%
Library Working Account	\$23,664.71	\$24,520.58	\$25,360.00	\$22,450.00	-11.47%
Library Tax Account	\$413,098.67	\$405,912.06	\$460,864.48	\$473,145.00	2.66%
Library Endowment Account	\$81,980.80	\$67,923.69	\$57,000.00	\$57,000.00	0.00%
Children's Library Account	\$31,150.74	\$278,678.17	-	-	-
Library Special Projects Acct	\$185.23	\$1,764.46	-	-	-
IMRF/Social Security	\$862,153.32	\$861,003.42	\$861,475.00	\$884,775.00	2.70%
Audit Fund	\$38,165.94	\$41,798.14	\$50,250.00	\$71,250.00	41.79%
Liability/Insurance Fund	\$342,622.22	\$346,809.34	\$341,200.00	\$341,500.00	0.09%
Cemetery Board of Managers	\$28,563.11	\$31,530.93	\$23,000.00	\$30,000.00	30.43%
Total Revenues	\$7,547,747.34	\$7,687,527.98	\$4,350,590.28	\$4,582,528.37	5.33%

Revenues by Revenue Source



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MFT Tax	\$406,845.12	\$438,803.09	\$395,000.00	\$470,000.00	18.99%
Charges for Services	\$2,859,476.01	\$2,846,736.40	\$832,700.00	\$834,800.00	0.25%
Fines and Forfeitures	\$701.55	\$67.35	\$10.00	\$50.00	400.00%
Grant Revenue	\$585,835.73	\$525,826.72	\$6,000.00	\$6,000.00	0.00%
Other Revenue	\$412,246.66	\$143,270.61	\$41,250.00	\$24,100.00	-41.58%
Interest Income	\$88,686.44	\$329,997.56	\$63,750.00	\$75,750.00	18.82%
Bond/Loan Proceeds	\$83,985.55	\$96,732.39	\$75,000.00	\$50,000.00	-33.33%
Transfers In	\$218,500.00	\$218,000.00	\$35,500.00	\$35,500.00	0.00%
Total Revenues	\$7,547,747.34	\$7,687,527.98	\$4,350,590.28	\$4,582,528.37	5.33%

Expenditures by Fund

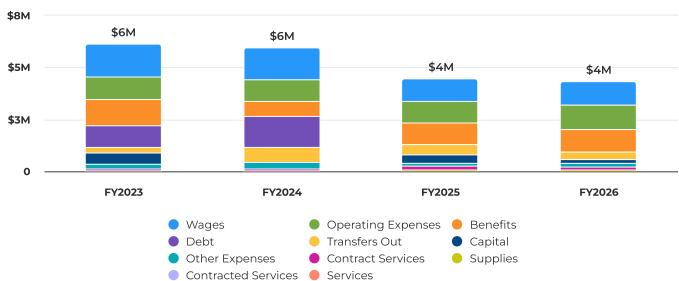


Historical Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TIF 1	\$49,227.51	\$63,193.18	\$116,162.00	\$93,500.00	-19.51%
Motor Fuel Tax	\$309,635.27	\$305,691.21	\$390,000.00	\$467,000.00	19.74%
TIF 2	\$242,966.37	\$305,322.39	\$372,213.00	\$390,905.00	5.02%
Amer Rescue Plan Acct Funds	\$532,360.34	\$117,565.02	\$330,000.00	-	-100.00%
Ambulance Fund	\$3,251,077.70	\$3,504,984.28	\$1,521,115.74	\$1,524,238.00	0.21%
Library Working Account	\$20,315.11	\$16,864.89	\$19,950.00	\$17,650.00	-11.53%
Library Tax Account	\$410,837.34	\$364,586.31	\$387,500.00	\$440,000.00	13.55%
Library Endowment Account	\$129,200.13	\$100,481.93	\$56,500.00	\$60,000.00	6.19%
Children's Library Account	\$31,223.81	-	\$10,000.00	\$10,000.00	0.00%
Library Special Projects Acct	\$140.05	\$48,922.81	-	-	-
IMRF/Social Security	\$833,932.83	\$779,295.37	\$860,000.00	\$884,000.00	2.79%
Audit Fund	\$40,020.00	\$39,000.00	\$50,000.00	\$70,000.00	40.00%
Liability/Insurance Fund	\$301,835.36	\$329,450.68	\$323,521.00	\$325,000.00	0.46%
Cemetery Board of Managers	\$4,629.19	\$5,575.73	\$39,800.00	\$42,000.00	5.53%
Total Expenditures	\$6,157,401.01	\$5,980,933.80	\$4,476,761.74	\$4,324,293.00	-3.41%

Expenditures by Expense Type



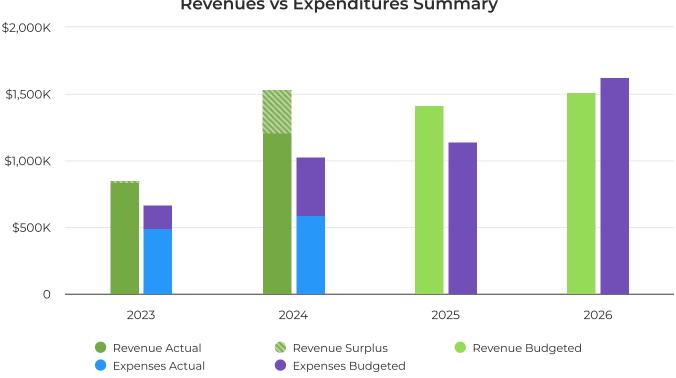
Historical Expenditures by Expense Type



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages	\$1,579,703.62	\$1,552,821.53	\$1,075,000.00	\$1,135,000.00	5.58%
Benefits	\$1,269,180.85	\$709,150.09	\$1,050,000.00	\$1,077,000.00	2.57%
Contract Services	\$92,553.34	\$51,117.01	\$185,400.00	\$171,650.00	-7.42%
Operating Expenses	\$1,113,122.10	\$1,058,341.90	\$1,036,984.00	\$1,143,608.00	10.28%
Services	-	\$321.99	\$1,000.00	\$1,000.00	0.00%
Contracted Services	\$5,440.56	\$19,985.68	\$21,500.00	\$21,000.00	-2.33%
Supplies	\$50,736.78	\$44,330.57	\$64,900.00	\$51,500.00	-20.65%
Capital	\$557,425.77	\$9,337.58	\$406,178.00	\$192,500.00	-52.61%
Other Expenses	\$193,274.83	\$345,285.61	\$136,465.00	\$166,000.00	21.64%
Transfers Out	\$277,499.96	\$721,922.85	\$493,985.00	\$365,035.00	-26.10%
Debt	\$1,018,463.20	\$1,468,318.99	\$5,349.74	-	-100.00%
Total Expenditures	\$6,157,401.01	\$5,980,933.80	\$4,476,761.74	\$4,324,293.00	-3.41%

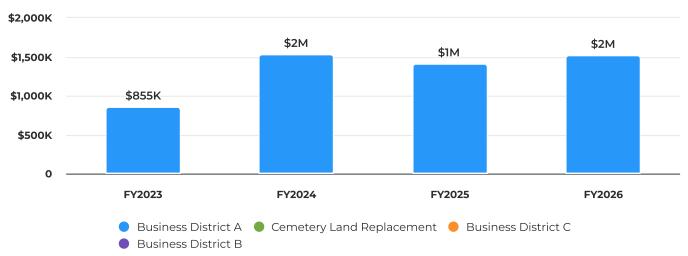
Capital Projects Funds

Summary



Revenues vs Expenditures Summary

Revenues by Fund

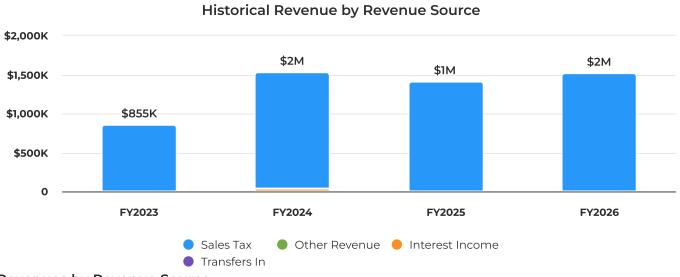


Historical Revenue by Fund

Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Business District A	\$842,636.79	\$1,521,237.04	\$1,404,000.00	\$1,504,000.00	7.12%
Business District B	\$333.04	-	-	-	-
Business District C	\$1,068.17	-	-	-	-
Cemetery Land Replacement	\$10,471.67	\$10,945.97	\$10,400.00	\$12,400.00	19.23%
Total Revenues	\$854,509.67	\$1,532,183.01	\$1,414,400.00	\$1,516,400.00	7.21%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sales Tax	\$840,662.33	\$1,488,308.16	\$1,400,000.00	\$1,500,000.00	7.14%
Other Revenue	\$10,165.00	\$10,500.00	\$10,000.00	\$12,000.00	20.00%
Interest Income	\$3,682.34	\$26,761.59	\$4,400.00	\$4,400.00	0.00%
Transfers In	-	\$6,613.26	-	-	-
Total Revenues	\$854,509.67	\$1,532,183.01	\$1,414,400.00	\$1,516,400.00	7.21%

Expenditures by Fund



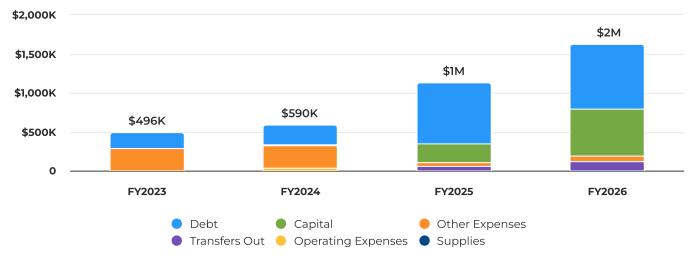
Historical Expenditures by Fund



Total Expenditures	\$496,323.25	\$589,853.45	\$1,138,484.25	\$1,626,955.00	42.91%
Cemetery Land Replacement	-	-	\$7,500.00	-	-100.00%
Business District C	-	\$1,805.66	-	-	-
Business District B	-	\$4,807.60	-	-	-
Business District A	\$496,323.25	\$583,240.19	\$1,130,984.25	\$1,626,955.00	43.85%
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)

Expenditures by Expense Type



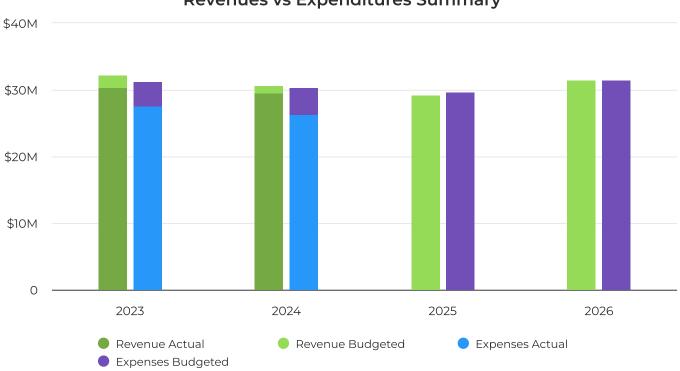


Expenditures by Expense Type

Total Expenditures	\$496,323.25	\$589,853.45	\$1,138,484.25	\$1,626,955.00	42.91%
Debt	\$210,830.83	\$257,286.67	\$785,984.25	\$826,455.00	5.15%
Transfers Out	-	\$6,613.26	\$62,500.00	\$114,500.00	83.20%
Other Expenses	\$285,191.82	\$293,007.40	\$50,000.00	\$75,000.00	50.00%
Capital	\$0.60	\$2,565.00	\$240,000.00	\$610,000.00	154.17%
Supplies	-	\$5,081.12	-	-	-
Operating Expenses	\$300.00	\$25,300.00	-	\$1,000.00	-
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)

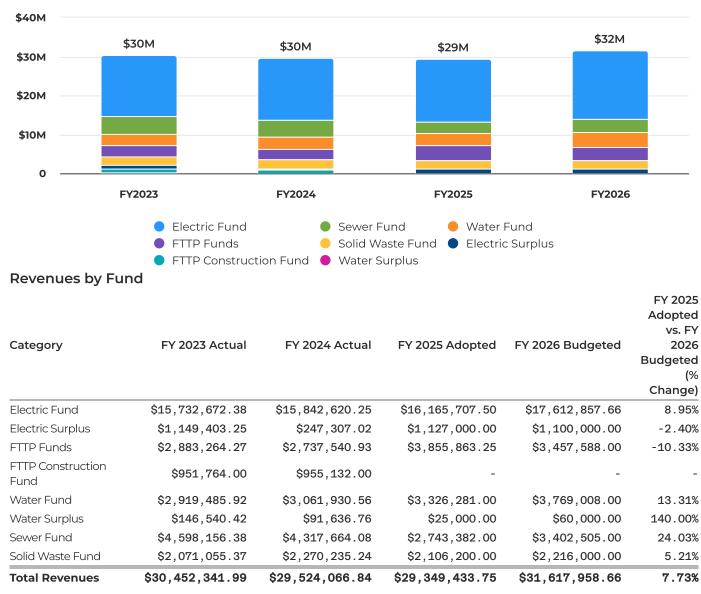
Enterprise Funds

Summary



Revenues vs Expenditures Summary

Revenues by Fund



Historical Revenue by Fund

Grant Revenue

Other Revenue

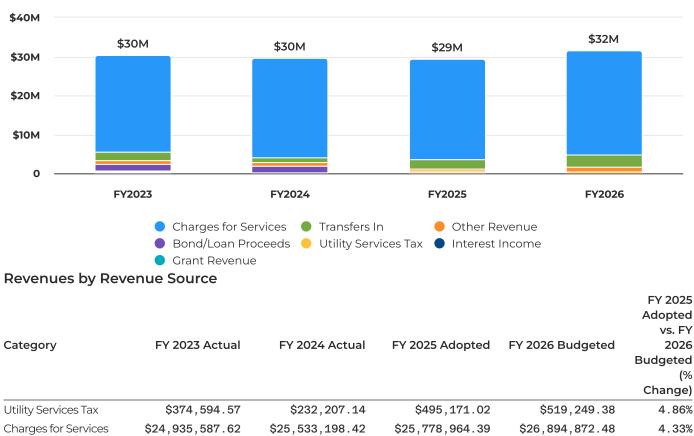
Interest Income

Total Revenues

Transfers In

Bond/Loan Proceeds

Revenues by Revenue Source



\$838,202.15

\$76,653.71

\$1,624,923.51

\$1,218,881.91

\$29,524,066.84

_

_

\$683,604.80

\$134,625.54

\$2,257,068.00

\$29,349,433.75

_

\$1,118,836.80

\$3,005,000.00

\$31,617,958.66

\$80,000.00

-

-

63.67%

-40.58%

33.14%

7.73%

Historical Revenue by Revenue Source

\$336,916.19

\$888,092.73

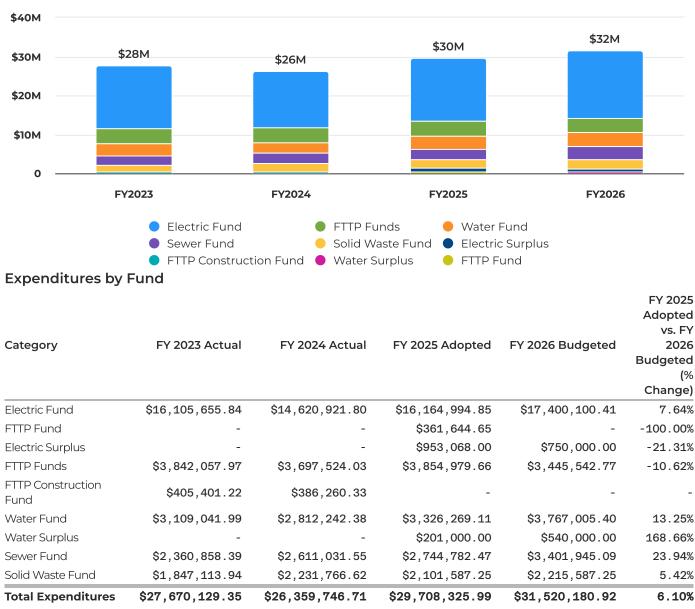
\$54,483.40

\$1,706,143.48

\$2,156,524.00

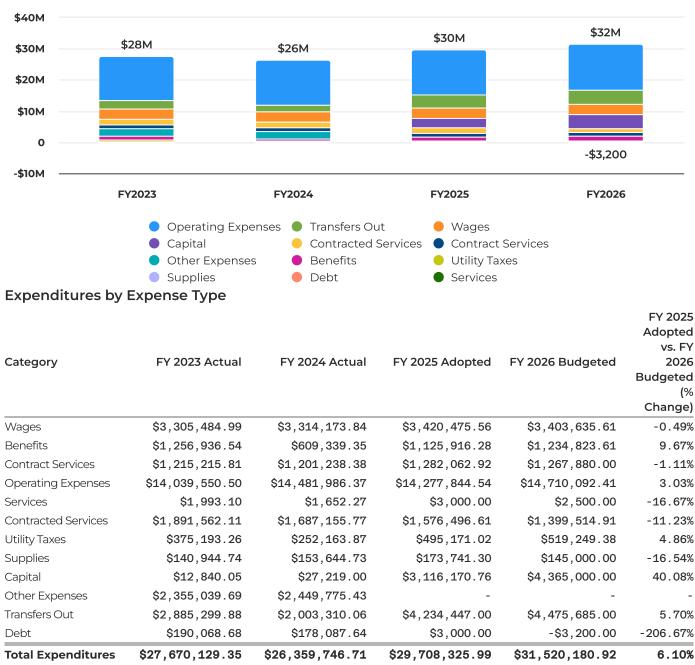
\$30,452,341.99

Expenditures by Fund



Historical Expenditures by Fund

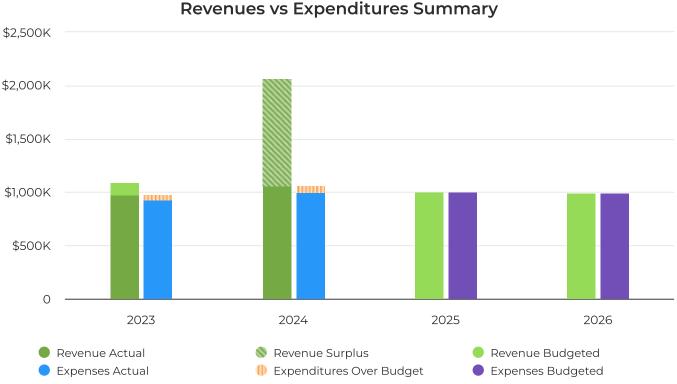
Expenditures by Expense Type



Historical Expenditures by Expense Type

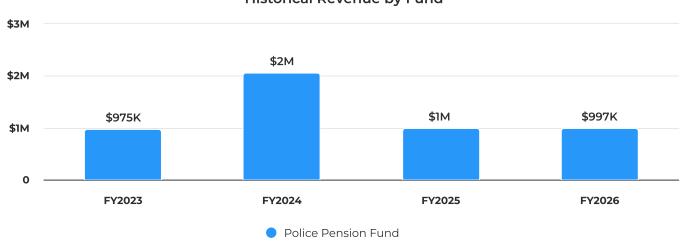
Fiduciary Funds

Summary



Revenues vs Expenditures Summary

Revenues by Fund

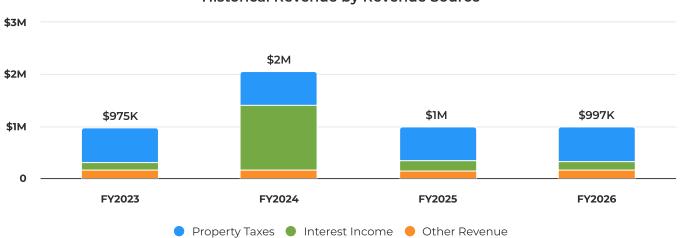


Historical Revenue by Fund

Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Police Pension Fund	\$974,757.99	\$2,067,969.22	\$1,001,900.00	\$996,900.00	-0.50%
Total Revenues	\$974,757.99	\$2,067,969.22	\$1,001,900.00	\$996,900.00	-0.50%

Revenues by Revenue Source

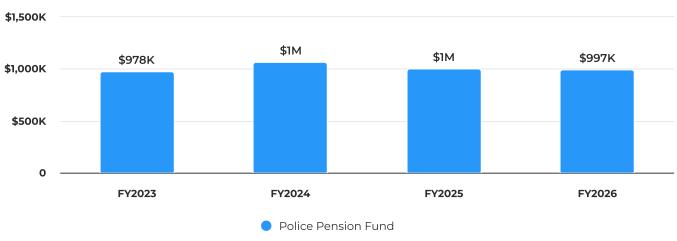


Historical Revenue by Revenue Source

Revenues by Revenue Source

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes	\$666,900.00	\$678,900.00	1.80%
Other Revenue	\$150,000.00	\$170,000.00	13.33%
Interest Income	\$185,000.00	\$148,000.00	-20.00%
Total Revenues	\$1,001,900.00	\$996,900.00	-0.50%

Expenditures by Fund



Historical Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Police Pension Fund	\$977,643.80	\$1,064,393.97	\$1,001,500.00	\$996,500.00	-0.50%
Total Expenditures	\$977,643.80	\$1,064,393.97	\$1,001,500.00	\$996,500.00	-0.50%

Expenditures by Expense Type



Historical Expenditures by Expense Type



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefits	\$926,778.36	\$990,190.01	\$954,000.00	\$960,000.00	0.63%
Contract Services	\$450.00	\$1,100.00	\$2,500.00	\$1,500.00	-40.00%
Operating Expenses	\$37,103.33	\$63,525.76	\$45,000.00	\$35,000.00	-22.22%
Other Expenses	\$13,312.11	\$9,578.20	-	-	-
Total Expenditures	\$977,643.80	\$1,064,393.97	\$1,001,500.00	\$996,500.00	-0.50%

Departments Summary



General Administration

Description of Functions

The City Manager is appointed by the Mayor and City Council to implement City Council policies and directives and to provide leadership and direction to all departments.

Services and Responsibilities

In addition to overseeing and coordinating the City's day-to-day operations, the Administration Department is responsible for the preparation and administration of human resource and employee benefits administration, Finance, City board and committee meeting agendas, computer network administration, and intergovernmental relations. Under the direction of the City Manager and Finance Director, the Administration is responsible for maintaining the integrity of all financial systems and records, and ensures they function in accordance with applicable laws, ordinances, policies, and procedures. Also, under the direction of the City Manager and Support Services Director, the Administration is responsible for the oversight of the Information Technology administration for the City.

GENERAL ADMINISTRATION

CITY MANAGER City Manager Christopher Conrad FINANCE Director of Finance Reanna Ohren SUPPORT SERVICES Director of Support Services Jackie Heimburger

Budget Goals

Mission Statement

As public servants, our mission is to serve the community for the good of the community.

Vision Statement

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

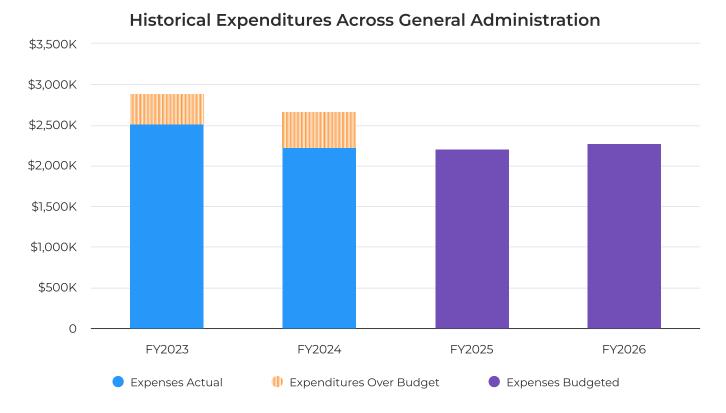
Critical Measures

- Continue to utilize all available personnel resources, with cross-training and efficient processes, to keep revenue dedicated to personnel less than 50%.
- Continue to set aside at least 3% of revenue for capital replacements and at least 2% for cash reserves when possible, to ensure adequate resources are available for future needs.

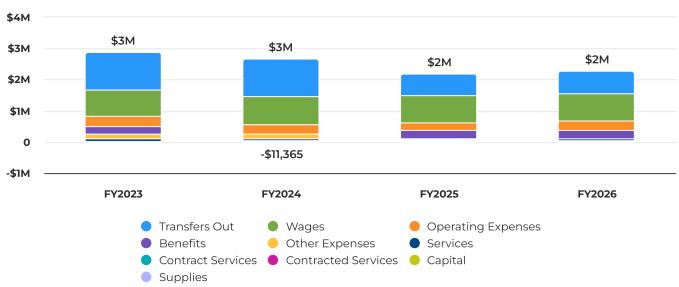
Summary of Goals

- Continue to offer the best possible customer service for our residents and city personnel by utilizing both financial and physical resources in the most efficient manner.
- Continue to ensure that City Hall has the knowledge and information to assist employees and citizens.
- Ensure that all city-related information is easily accessible.
- Continue to implement the use of technology for employees and citizens without sacrificing direct customer service interaction if preferred.
- Continue to improve our internal processes to streamline our workflow. The new software purchase will help with this.
- Continue to provide employees with proper training and equipment in order to perform their duties.

<u>Expenditure Summary</u>

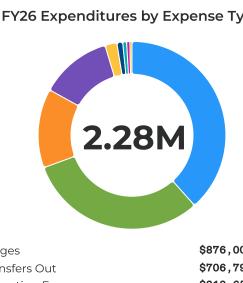


Expenditures by Expense Type



Historical Expenditures by Expense Type

FY26 Expenditures by Expense Type



Wages	\$876,000	38.41%
Transfers Out	\$706,794	30.99%
Operating Expenses	\$310,650	13.62%
Benefits	\$281,500	12.34%
Services	\$46,600	2.04%
Contract Services	\$23,000	1.01%
Supplies	\$15,000	0.66%
Capital	\$13,000	0.57%
Contracted Services	\$8,000	0.35%

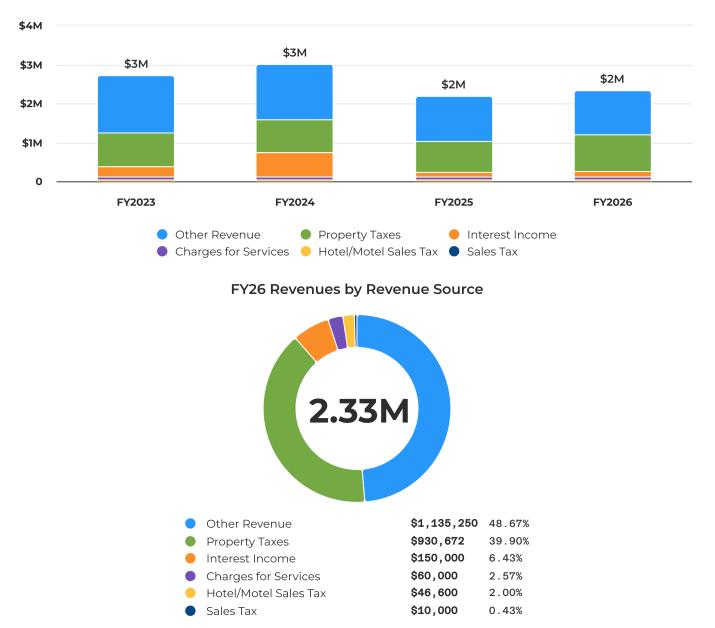
Expenditures by Expense Type- General Administration

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages				
Regular Salaries	\$908,830	\$850,000	\$875,000	2.94%
Overtime	\$1,191	\$1,000	\$1,000	0.00%
Total Wages	\$910,021	\$851,000	\$876,000	2.94%
Benefits				
Benefits - Health & Life	-\$61,676	\$160,000	\$165,000	3.13%
Benefits - Other	\$10,182	-	-	-
Salary/Car Allowance	\$55	\$6,500	\$6,500	0.00%
Legal / Attorney Fees	\$170,951	\$105,000	\$110,000	4.76%
Pension Expense	-\$130,876	-	-	-
Total Benefits	-\$11,365	\$271,500	\$281,500	3.68%
Contract Services				
Engineering / Consulting	\$2,000	-	-	-
Training And Travel	\$10,670	\$16,000	\$16,000	0.00%
Telephone / Communications	\$5,915	\$6,000	\$7,000	16.67%
Total Contract Services	\$18,585	\$22,000	\$23,000	4.55%
Operating Expenses				
Postage	\$45,675	\$37,500	\$37,500	0.00%
Utilities	\$8,617	\$13,500	\$10,000	- 25 . 93%
Rentals And Leases	\$9,016	\$10,500	\$10,000	-4.76%
Insurance	\$5,637	\$16,200	\$13,000	-19.75%
Equipment Maint And Repair	\$2,789	\$5,000	\$1,000	-80.00%

General Administration

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Vehicle Maint/Repair	\$550	\$1,000	\$2,000	100.00%
Building Maintenance	\$192	\$2,000	\$1,000	- 50 . 00%
Other Contractual Services	\$159,574	\$100,000	\$180,000	80.00%
Technological IT	\$43,370	\$22,113	\$20,000	-9.56%
Technological Hardware	\$6,978	\$2,200	\$3,000	36.36%
Department Specific Technology	-	\$6,450	\$6,450	0.00%
Office Supplies	\$2,242	\$5,500	\$5,500	0.00%
Fuels for Vehicles/Equip	\$2,037	\$2,000	\$2,000	0.00%
Operating Supplies	\$9,049	\$11,000	\$15,000	36.36%
Uniform & Safety Supplies	\$1,546	\$3,000	\$4,000	33.33%
Maint/Repair Supplies	\$343	\$100	\$100	0.00%
Vehicle Maint Supplies	-	\$100	\$100	0.00%
Total Operating Expenses	\$297,614	\$238,163	\$310,650	30.44%
Services				
Tourism & Convention	\$49,296	\$50,000	\$46,600	-6.80%
otal Services	\$49,296	\$50,000	\$46,600	-6.80%
Contracted Services				
Contractual/Technological	\$27,851	\$15,000	\$8,000	-46.67%
otal Contracted Services	\$27,851	\$15,000	\$8,000	-46.67%
Supplies				
Minor Equipment	\$8,736	\$10,000	\$15,000	50.00%
otal Supplies	\$8,736	\$10,000	\$15,000	50.00%
Capital				
Equipment	\$249	\$31,000	\$13,000	- 58 . 06%
Total Capital	\$249	\$31,000	\$13,000	-58.06%
Other Expenses	•	,	• • • • • •	
Depreciation Expenses	\$167,197	_	_	_
otal Other Expenses	\$167,197	-	_	-
ransfers Out	+-· ·, - ··			
IT Expense To IT Budget	_	\$39,222	\$51,794	32.05%
Trans To City	\$400,000	-	-	
Prop/Eq/Reserves Trans To Comm Dev 007	\$260 000	\$180,000	\$240 000	46 67%
Transfer to Recreation	\$269,000	\$180,000	\$210,000	16.67%
Fund	\$495,000	\$495,000	\$445,000	-10.10%
Transfer to Cemetery Operation	\$31,000	-	-	-
Fotal Transfers Out	\$1,195,000	\$714,222	\$706,794	-1.04%
Total Expenditures	\$2,663,184	\$2,202,885	\$2,280,544	3.53%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes				
Property Tax-General	\$739,211.85	\$690,000.00	\$871,671.95	26.33%
Replacement Tax- General	\$104,904.75	\$100,000.00	\$59,000.00	-41.00%
Total Property Taxes	\$844,116.60	\$790,000.00	\$930,671.95	17.81%
Sales Tax				
Auto Rental Tax	\$10,288.05	\$10,000.00	\$10,000.00	0.00%
Total Sales Tax	\$10,288.05	\$10,000.00	\$10,000.00	0.00%
Hotel/Motel Sales Tax				
Hotel/Motel Tax	\$41,860.75	\$50,000.00	\$46,600.00	-6.80%
Total Hotel/Motel Sales Tax	\$41,860.75	\$50,000.00	\$46,600.00	-6.80%

General Administration

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Charges for Services				
Rental/Lease Revenue Gen.	\$64,910.49	\$60,000.00	\$60,000.00	0.00%
Total Charges for Services	\$64,910.49	\$60,000.00	\$60,000.00	0.00%
Other Revenue				
Misc General Admin	\$178,826.09	\$35,000.00	\$15,000.00	-57.14%
Tech Support Reimbursement	\$198,234.00	-	-	-
Admin Rev-Frm Electric	\$610,272.00	\$640,788.75	\$640,788.75	0.00%
Admin Rev From Water	\$139,056.00	\$146,002.50	\$146,002.50	0.00%
Admin Rev From Sewer	\$139,056.00	\$146,002.50	\$146,002.50	0.00%
Admin Rev From Ambulance	-	\$36,750.00	\$36,750.00	0.00%
Admin Rev From Solid Waste	\$114,840.00	\$120,587.25	\$120,587.25	0.00%
Admin Rev from FTTP	\$26,784.00	\$28,119.00	\$28,119.00	0.00%
Donations-Good Samaritan	\$2,316.62	\$2,500.00	\$2,000.00	-20.00%
Total Other Revenue	\$1,409,384.71	\$1,155,750.00	\$1,135,250.00	-1.77%
Interest Income				
Interest Income	\$635,900.94	\$115,000.00	\$150,000.00	30.43%
Total Interest Income	\$635,900.94	\$115,000.00	\$150,000.00	30.43%
Total Revenues	\$3,006,461.54	\$2,180,750.00	\$2,332,521.95	6.96%

General Administration - Capital

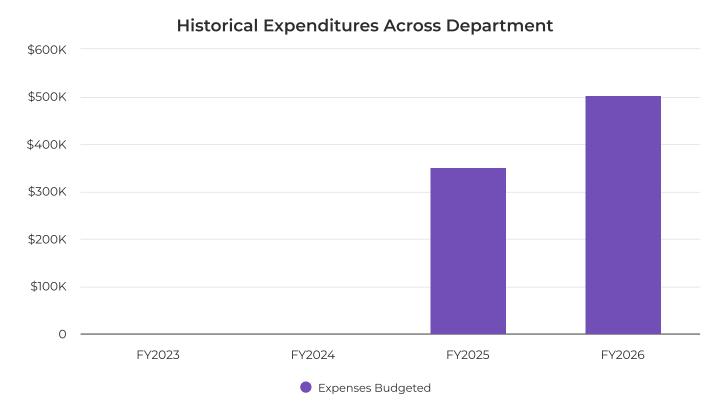
City of Highlan					
General Admi	nistration				
25/26 Thru	29/30				
PROJECTS BY BU	JDGET ITE	M			
Budgeted Capital Projections:	25/26	26/27	27/28	28/29	29/30
Land Account #510					
Total Land Account #510		_		_	-
Building Account #520					
Total Building Account #520	-	-	-	-	
Equipment Account #530					
Tyler Software Share	13,000	13,205	13,205	13,205	13,205
Total Equipment Account #530	13,000	13,205	13,205	13,205	13,205
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	_	_	-	-	
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550		_	_	-	-
Total Capital Expenditures Projected:	13,000	13,205	13,205	13,205	13,205

Critical Measurements

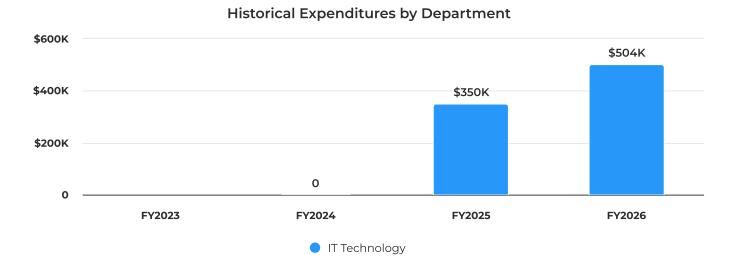
GENERAL ADMINISTRATION'S CRITICAL MEASURES									
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030			
Revenue Dedicated to O&M will not exceed 65%									
Actual Revenue Dedicated to O&M	68%	71%	72%	73%	73%	74%			
Revenue Dedicated to Personnel Costs									
will not exceed 50%									
Actual Revenue Dedicated to Personnel Costs	47%	45%	46%	47%	47%	48%			
Reserves Balance	¢1 270 722	\$1,370,732	¢1 270 722	¢1 270 722	¢1 270 722	¢1 270 722			
neserves Dalarice	φ1,370,732	φ1,370,732	φ1,370,732	φ1,370,732	φ1,370,732	φ1,370,732			
Reserves to Cover 90 days O&M Costs	\$363,100	\$409,942	\$419,550	\$431,951	\$444,740	\$457,930			

IT Technology

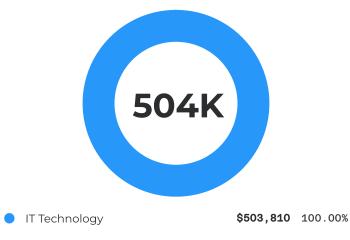
Expenditure Summary



Expenditures by Department



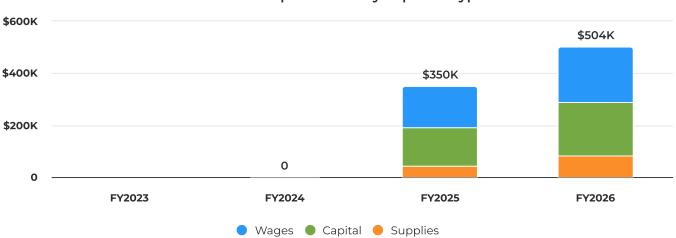
FY26 Expenditures by Department



Expenditures by Department

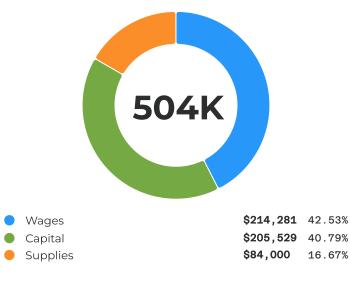
Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
IT Technology			
Reg Salaries	\$158,063.15	\$214,280.77	35.57%
Minor Equipment	\$44,500.00	\$84,000.00	88.76%
Equipment	\$147,162.80	\$205,528.80	39.66%
Total IT Technology	\$349,725.95	\$503,809.57	44.06%
Total Expenditures	\$349,725.95	\$503,809.57	44.06%

Expenditures by Expense Type



Historical Expenditures by Expense Type

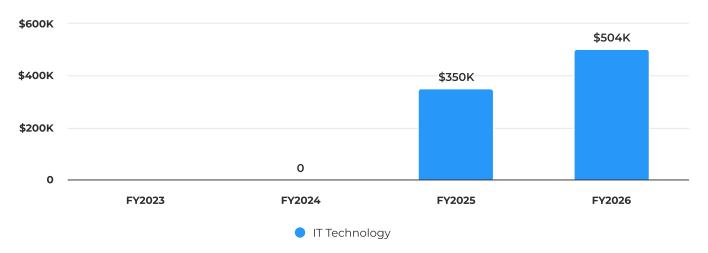
FY26 Expenditures by Expense Type



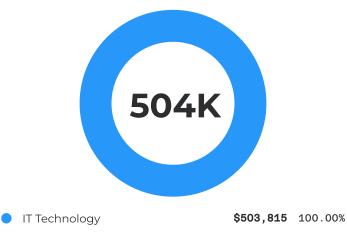
Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages	-	-	\$158,063.15	\$214,280.77	35.57%
Supplies	-	-	\$44,500.00	\$84,000.00	88.76%
Capital	-	-	\$147,162.80	\$205,528.80	39.66%
Total Expenditures	-	-	\$349,725.95	\$503,809.57	44.06%

Revenues by Department



FY26 Revenues by Department

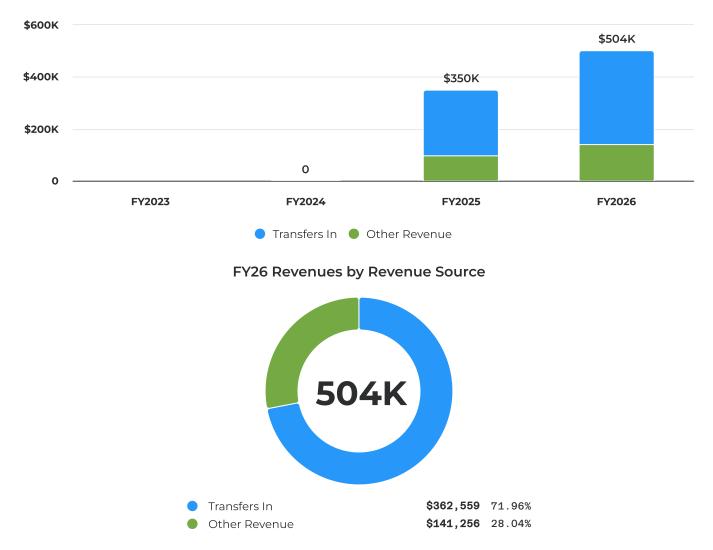


Revenues by Department

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
IT Technology			
IT Rev-From Economic Dev	\$3,269.00	\$4,709.00	44.05%
IT Rev- From General Admin	\$39,222.00	\$51,794.00	32.05%
IT Rev-From Police Dept	\$78,443.00	\$117,713.00	50.06%
IT Rev-From Building & Zoning	\$6,537.00	\$9,417.00	44.06%
IT Rev-From Fire Dept	\$3,268.00	\$4,709.00	44.09%
IT Rev-From Street Dept	\$32,685.00	\$42,377.00	29.65%
IT Rev-From KRC	\$13,074.00	\$18,834.00	44.06%
IT Rev-From Parks	\$13,074.00	\$18,834.00	44.06%
IT Rev- From Swimming Pool	\$6,537.00	\$9,417.00	44.06%
IT Rev- From Electric Admin	\$13,074.00	\$18,834.00	44.06%
IT Rev- From Elec Production	\$9,805.00	\$14,126.00	44.07%
IT Rev- From Elec Distribution	\$35,953.00	\$51,794.00	44.06%
IT Rev-From Fiber	\$13,074.00	\$18,834.00	44.06%
IT Rev-From Water Admin	\$3,268.00	\$4,709.00	44.09%
IT Rev-From WTP	\$13,074.00	\$18,834.00	44.06%
IT Rev-From Water Distribution	\$13,074.00	\$23,543.00	80.07%
IT Rev- From Sewer Admin	\$3,268.00	\$4,709.00	44.09%
IT Rev-From Sewer Distribution	\$6,537.00	\$9,417.00	44.06%
IT Rev-From WRF	\$9,805.00	\$14,126.00	44.07%
IT Rev- From Ambulance	\$32,685.00	\$47,085.00	44.06%
Total IT Technology	\$349,726.00	\$503,815.00	44.06%

Category	FY 2025	FY 2026	FY 2025 Adopted vs. FY 2026 Budgeted (%
	Adopted	Budgeted	Change)
Total Revenues	\$349,726.00	\$503,815.00	44.06%

Revenues by Revenue Source



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Revenue	-	-	\$98,054.00	\$141,256.00	44.06%
Transfers In	-	-	\$251,672.00	\$362,559.00	44.06%
Total Revenues	-	-	\$349,726.00	\$503,815.00	44.06%

Public Safety

Public Safety consists of the departments of Police, Fire and EMS.

Organizational Structure







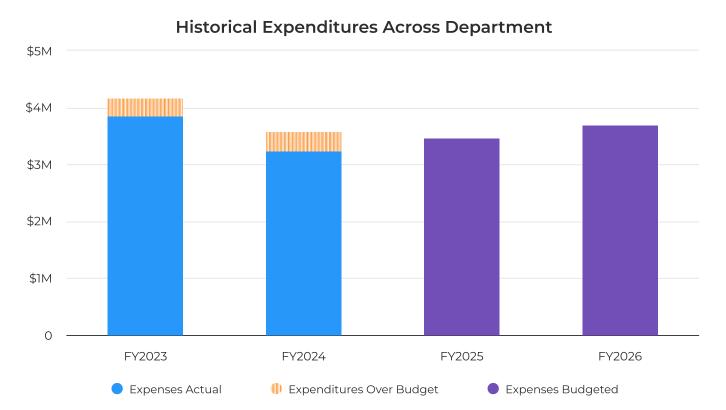
Police

Description of Functions

The Highland Police Department currently has twenty-two sworn officers and two civilian personnel. The patrol division is made up of twelve patrol officers and four sergeants. The patrol division has a proactive approach to crime prevention and community relations. Our agency has two detectives who handle cases needing further investigation. In addition, we have two School Resource Officers. 2024 will be the first year of adding a full-time SRO at the elementary and primary schools. Finally, our agency has one Lieutenant and a Chief of Police. The Highland Police Department serves our citizens, businesses, and the surrounding area.

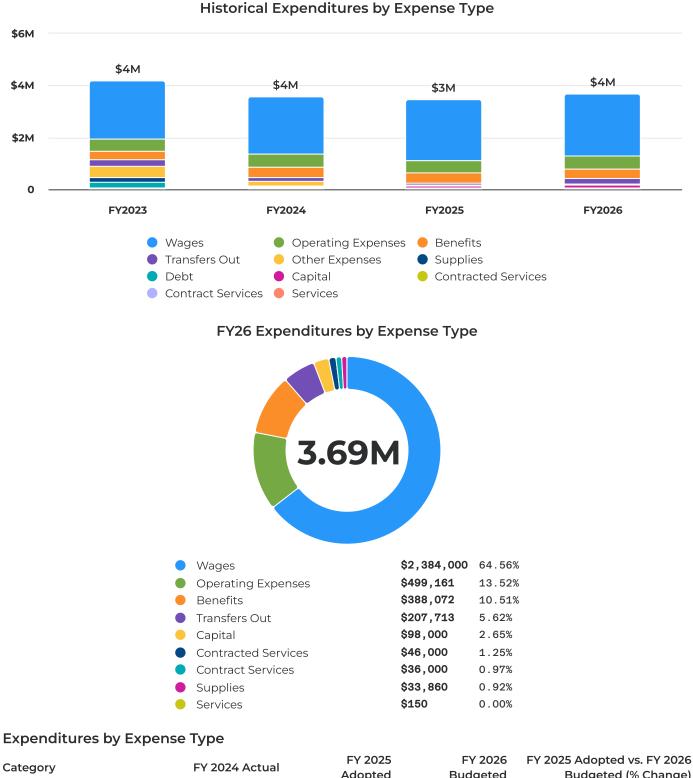
MIssion

The Police Department is committed to continuing a strong relationship with the community.



Expenditure Summary

Expenditures by Expense Type



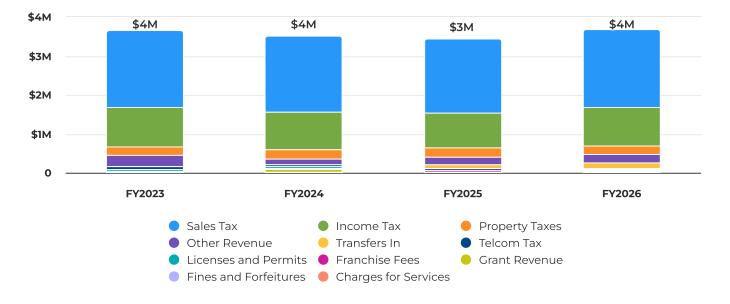
Category	FY 2024 Actual	Adopted	Budgeted	Budgeted (% Change)
Wages				
Regular Salaries	\$2,097,782.25	\$2,230,994.00	\$2,280,000.00	2.20%
Salaries-SRO Reimburseable	\$4,488.00	-	-	-
Salaries-Crossing Guards	\$10,452.00	\$9,000.00	\$9,000.00	0.00%

Police

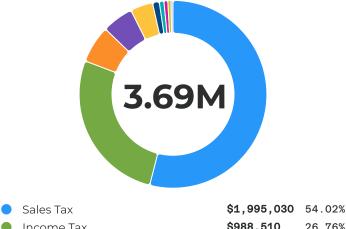
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Overtime	\$90,964.29	\$95,000.00	\$95,000.00	0.00%
Total Wages	\$2,203,686.54	\$2,334,994.00	\$2,384,000.00	2.10%
Benefits				
Benefits - Health & Life	\$324,692.49	\$340,000.00	\$350,000.00	2.94%
Benefits - Other	\$52,202.71	-	-	-
Cleaning Allowance	-	\$12,050.00	-	-100.00%
Benefit Police Pension	-\$11,812.56	-	-	-
Salary/Car Allowance	\$78.75	\$72.00	\$72.00	0.00%
Spec Proj/Community Servic	-	\$1,000.00	\$1,000.00	0.00%
Legal / Attorney Fees	\$30,006.12	\$35,000.00	\$37,000.00	5.71%
Total Benefits	\$395,167.51	\$388,122.00	\$388,072.00	-0.01%
Contract Services				
Training And Travel	\$28,143.70	\$25,000.00	\$25,000.00	0.00%
Telephone / Communications	\$12,223.57	\$12,385.00	\$11,000.00	-11.18%
Total Contract Services	\$40,367.27	\$37,385.00	\$36,000.00	-3.70%
	Q+0,001.21	<i>QOT</i> , 000.00	\$55,555.55	0.100
Operating Expenses	0007 54	Å 700.00	À700 00	0.00%
Postage Utilities	\$927.51	\$700.00	\$700.00	0.00%
	\$19,509.38	\$20,000.00	\$22,000.00	10.00%
Rentals And Leases	\$1,458.73	\$2,400.00	\$2,400.00	0.00%
Insurance	\$12,001.11	\$11,114.50	\$15,000.00	34.96%
Equipment Maint And Repair	\$1,520.68	\$7,500.00	\$6,000.00	- 20.00%
Vehicle Maint/Repair	\$14,502.47	\$15,500.00	\$15,500.00	0.00%
Building Maintenance	\$942.84	\$3,000.00	\$12,000.00	300.00%
Other Contractual Services	\$293,174.38	\$280,000.00	\$290,000.00	3.57%
Technological IT	\$50,692.92	-	-	-
Technological Hardware	\$22,223.47	-	-	-
Department Specific Technology	-	\$13,706.00	\$34,161.00	149.24%
Office Supplies	\$612.00	\$500.00	\$500.00	0.00%
Fuels for Vehicles/Equip	\$50,767.71	\$60,000.00	\$54,000.00	-10.00%
Operating Supplies	\$13,630.47	\$15,500.00	\$15,500.00	0.00%
Uniform & Safety Supplies	\$26,179.74	\$21,000.00	\$15,000.00	- 28 . 57%
Uniform Allowance	\$6,994.50	\$15,000.00	\$15,400.00	2.67%
Maint/Repair Supplies	\$406.23	\$500.00	\$500.00	0.00%
Vehicle Maint Supplies	\$2,088.78	\$1,000.00	\$500.00	- 50 . 00%
Total Operating Expenses	\$517,632.92	\$467,420.50	\$499,161.00	6.79%
Services				
Animal Shelter/Impoundment	-	\$150.00	\$150.00	0.00%
Total Services	-	\$150.00	\$150.00	0.00%
Contracted Services				
Contractual/Technological	\$46,950.48	\$34,000.00	\$46,000.00	35.29%
Total Contracted Services	\$46,950.48	\$34,000.00	\$46,000.00	35.29%

Police

Total Expenditures	\$3,574,509.93	\$3,461,024.90	\$3,692,956.40	6.70%
Total Transfers Out	\$130,000.00	\$78,443.00	\$207,713.00	164.79%
Trans To City Prop/Eq/Reserves	\$130,000.00	-	\$90,000.00	-
IT Expense To IT Budget	-	\$78,443.00	\$117,713.00	50.06%
Transfers Out				
Total Other Expenses	\$183,216.06	-	-	-
Depreciation Expenses	\$183,216.06	-	-	-
Other Expenses				
Total Capital	\$15,503.86	\$81,000.00	\$98,000.00	20.99%
Equipment	\$15,503.86	\$81,000.00	\$98,000.00	20.99%
Capital				
Total Supplies	\$41,985.29	\$39,510.40	\$33,860.40	-14.30%
Minor Equipment	\$41,985.29	\$39,510.40	\$33,860.40	-14.30%
Supplies				
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
		51/ 2025	51/2026	



FY26 Revenues by Revenue Source



Sales lax	\$1,995,030	54.02%
Income Tax	\$988,510	26.76%
Property Taxes	\$238,323	6.45%
Other Revenue	\$198,620	5.38%
😑 Transfers In	\$143,000	3.87%
Telcom Tax	\$43,398	1.18%
Franchise Fees	\$28,932	0.78%
Charges for Services	\$25,000	0.68%
Licenses and Permits	\$20,000	0.54%
Fines and Forfeitures	\$12,500	0.34%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes					
P.Tax-Police	-	\$166,491.66	\$182,082.24	\$196,322.51	7.82%
P.Tax-Crossing Guards	-	\$8,956.07	\$9,000.00	\$9,000.00	0.00%
R.Tax-Police	-	\$62,305.51	\$50,000.00	\$30,000.00	-40.00%
R.Tax-Crossing Guards	-	\$3,736.14	\$3,000.00	\$3,000.00	0.00%
P.Tax-Police	\$156,681.49	-	-	-	-
P.Tax-Crossing Guards	\$9,139.69	-	-	-	-
R.Tax-Police	\$53,914.74	-	-	-	-
R.Tax-Crossing Guards	\$3,834.93	-	-	-	-
Total Property Taxes	\$223,570.85	\$241,489.38	\$244,082.24	\$238,322.51	-2.36%
Sales Tax					
Sales Tax	-	\$1,719,874.36	\$1,675,992.50	\$1,760,030.00	5.01%
Local Share Cannabis	-	\$15,735.12	\$15,000.00	\$15,000.00	0.00%
Video Gaming Revenue	-	\$217,221.16	\$215,000.00	\$220,000.00	2.33%
Sales Tax	\$1,750,372.88	-	-	-	-
Local Share Cannabis	\$15,552.57	-	-	-	-
Video Gaming Revenue	\$220,557.67	-	-	-	-
Total Sales Tax	\$1,986,483.12	\$1,952,830.64	\$1,905,992.50	\$1,995,030.00	4.67%
Income Tax					
State Income/Local Use Tax	-	\$965,471.60	\$892,255.00	\$988,510.00	10.79%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
State Income/Local Use Tax	\$1,005,010.04	-	-	-	-
Total Income Tax	\$1,005,010.04	\$965,471.60	\$892,255.00	\$988,510.00	10.79%
Telcom Tax			. ,	. ,	
Simplified Muni Telecom Tx	-	\$53,109.93	\$43,407.00	\$43,398.00	-0.02%
Simplified Muni Telecom Tx	\$64,774.35	-	-	-	-
Total Telcom Tax	\$64,774.35	\$53,109.93	\$43,407.00	\$43,398.00	-0.02%
Charges for Services					
Terminal Operator Fee	-	-	\$21,250.00	\$25,000.00	17.65%
Total Charges for Services	-	-	\$21,250.00	\$25,000.00	17.65%
Licenses and Permits					
License-Liquor Peddler Etc	-	\$45,714.00	\$20,000.00	\$20,000.00	0.00%
License-Liquor Peddler Etc	\$39,188.00	-	-	-	-
Total Licenses and Permits	\$39,188.00	\$45,714.00	\$20,000.00	\$20,000.00	0.00%
Fines and Forfeitures					
DUI Fine Money	-	\$2,800.00	\$1,500.00	\$1,500.00	0.00%
Fines & Penalties Police	-	\$12,816.85	\$12,000.00	\$11,000.00	-8.33%
DUI Fine Money	\$2,450.00	-	-	-	-
Fines & Penalties Police	\$13,841.23	-	-	-	-
Total Fines and Forfeitures	\$16,291.23	\$15,616.85	\$13,500.00	\$12,500.00	-7.41%
Franchise Fees					
Cable Franchise Fee	-	\$31,590.48	\$26,116.55	\$28,932.00	10.78%
Cable Franchise Fee	\$34,561.23	-	-	-	-
Total Franchise Fees	\$34,561.23	\$31,590.48	\$26,116.55	\$28,932.00	10.78%
Grant Revenue					
Grants	-	\$77,452.00	-	-	-
Grants	\$4,200.00	-	-	-	-
Total Grant Revenue	\$4,200.00	\$77,452.00	-	-	-
Other Revenue					
Misc Police	-	\$31,049.35	\$35,000.00	\$40,000.00	14.29%
Donations - Police Dept	-	\$2,215.00	-	-	-
Overtime/Sro Reimbursement	-	\$106,988.94	\$154,000.00	\$158,620.00	3.00%
Misc Police	\$135,053.53	-	-	-	-
Drug Seizure Rev-State	-\$538.00	-	-	-	-
Donations - Police Dept	\$6,800.00	-	-	-	-
Overtime/Sro Reimbursement	\$80,604.46	-	-	-	-
Gain on Sale of Asset	\$73,613.55	-	-	-	-
Total Other Revenue	\$295,533.54	\$140,253.29	\$189,000.00	\$198,620.00	5.09%
Transfers In					

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
From City Prop/Eq/Reserves	-	-	\$90,500.00	\$143,000.00	58.01%
Total Transfers In	-	-	\$90,500.00	\$143,000.00	58.01%
Total Revenues	\$3,669,612.36	\$3,523,528.17	\$3,446,103.29	\$3,693,312.51	7.17%

Police- Capital Projects

City of Highlar	nd, Illinois				
Police Depa	artment				
25/26 thru	29/30				
PROJECTS BY B	UDGET ITE	EM			
Budget Item	25/26	26/27	27/28	28/29	29/30
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	C
Equipment Account #530					
Administration Vehicle	85,000				
Tyler Software Share	13,000				
Vehicle Replacement		70,000	70,000	70,000	70,000
Total Equipment Account #530	98,000	70,000	70,000	70,000	70,000
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	C
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	C
		0	0	0	
Total Capital Expenditures Projected	98,000	70,000	70,000	70,000	70,000

Critical Measures

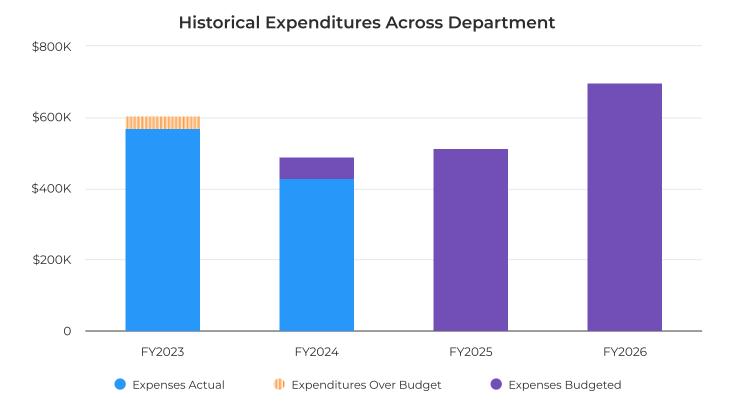
POLICE DEPA	RTMENT'S	CRITICAL	MEASURE	<u>S</u>		
	Current	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue Dedicated to O&M will not exceed 98%						
Actual Revenue Dedicated to O&M	100%	99%	109%	110%	110%	110%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	2%	3%	2%	2%	2%	2%
Revenue Dedicated to Personnel Costs						
will not exceed 75%						
Actual Revenue Dedicated to Personnel Costs	80%	77%	87%	88%	88%	89%
O&M Costs per Capita will not exceed \$275	\$337	\$351				
O&M Cost per Service Call will not exceed \$250	\$198	\$206				
Number of Sworn Officers per Capita will not excee	519	454				
Number of Sworn Officers per 1,000 population	 					
will not exceed 2.54	2.2	2.2				
Per Capita (not including additional students)	9,991	9,991				
Number of Service Calls Estimated	17,027	17,027				
Number of Sworn Officers Including Chief	22	22				
Reserves Balance	\$1,835,669	\$1,345,669	\$1,330,669	\$1,307,169	\$1,283,669	\$1,254,669
Reserves to Cover 90 days O&M Costs	\$829,732	\$865,234	\$865,221	\$895,264	\$923,930	\$953,545

Fire

Description of Functions

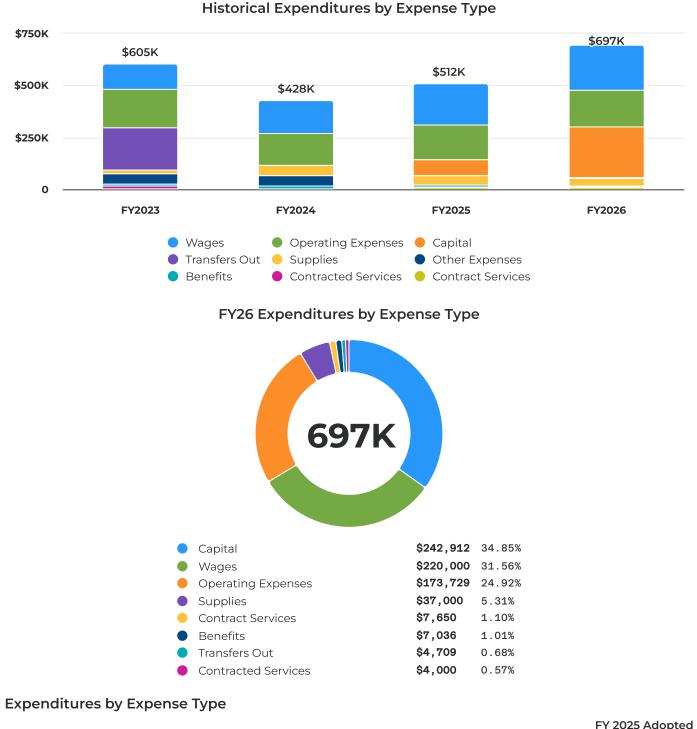
The Highland Fire Department was established in April 1860 and was only the second fire department recognized by Madison County. For 165 years, the Highland Fire Department has been providing emergency services and public education to the City of Highland. The Highland Fire Department is an all-volunteer department responding to approximately 400 calls per year. Highland Fire Department responds to the incorporated 7.6 square miles of Highland city limits, including Highland City Lake, and, through the Mutual Aid Box Alarm System (MABAS) provides mutual aid for neighboring fire departments.

The Highland Fire Department staff operates from two fire stations. The newly constructed, state-of-the-art Public Safety Facility is located at 12990 Troxler Ave. and Station #2 is located at 184 Woodcrest. The 27 dedicated volunteers operate with 3 fire engines, 1 aerial truck, 2 rescue boats, 3 utility vehicles, 1 UTV, and a Special Operations trailer. The Highland Fire Department currently has 6 certified Fire Science Instructors and 12 certified firefighters. The Highland Fire Dpeartment currently has a 4 ISO rating which places the department in the top 15% in the State of Illinois.



Expenditure Summary

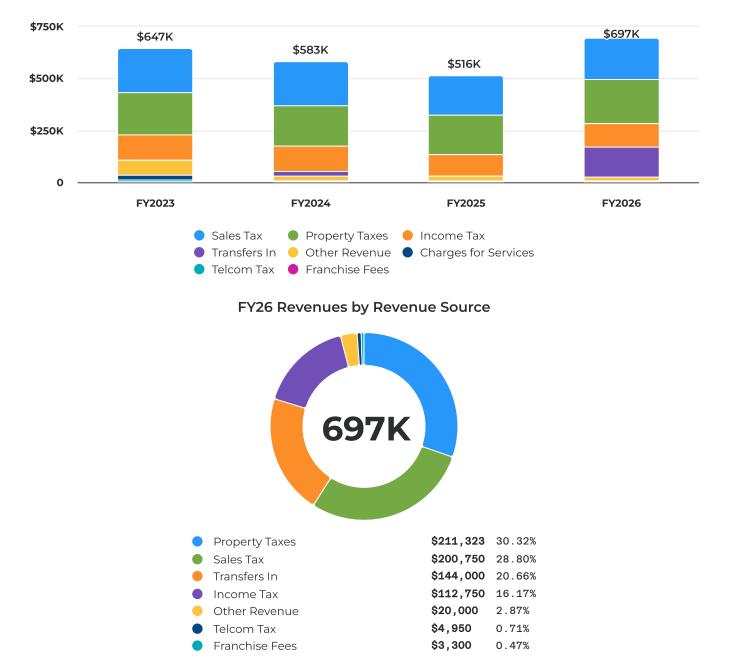
Expenditures by Expense Type



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	vs. FY 2026 Budgeted (% Change)
Wages					
Regular Salaries	\$120,207.57	-	-	-	-
Regular Salaries	-	\$155,482.27	\$200,000.00	\$220,000.00	10.00%
Total Wages	\$120,207.57	\$155,482.27	\$200,000.00	\$220,000.00	10.00%
Benefits					

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefits - Health & Life	\$6,494.63	-	-	-	-
Legal / Attorney Fees	\$1,798.01	-	-	-	-
Benefits - Health & Life	-	\$11,396.98	\$4,000.00	\$5,000.00	25.00%
Benefit Social Sec/Medicare	-	\$203.81	\$500.00	-	-100.00%
Benefit Madison Co Firemens Re	-	\$180.94	\$300.00	-	-100.00%
Salary/Car Allowance	-	-	\$36.00	\$36.00	0.00%
Legal / Attorney Fees	-	\$1,768.78	\$2,000.00	\$2,000.00	0.00%
Total Benefits	\$8,292.64	\$13,550.51	\$6,836.00	\$7,036.00	2.93%
Contract Services					
Training And Travel	\$5,575.93	-	-	-	-
Telephone / Communications	\$233.09	-	-	-	-
Training And Travel	-	\$1,914.64	\$10,000.00	\$7,500.00	-25.00%
Telephone / Communications	-	\$105.84	\$150.00	\$150.00	0.00%
Total Contract Services	\$5,809.02	\$2,020.48	\$10,150.00	\$7,650.00	-24.63%
Operating Expenses					
Utilities	\$22,860.63	-	-	-	-
Insurance	\$11,296.76	-	-	-	-
Equipment Maint And Repair	\$9,479.08	-	-	-	-
Vehicle Maint/Repair	\$40,136.28	-	-	-	-
Building Maintenance	\$4,117.23	-	-	-	-
Hydrant Maintenance	\$31,956.00	-	-	-	-
Other Contractual Services	\$13,194.61	-	-	-	-
Technological IT	\$2,885.80	-	-	-	-
Technological Hardware	\$1,312.69	-	-	-	-
Fuels for Vehicles/Equip	\$7,192.90	-	-	-	-
Operating Supplies	\$4,780.24	-	-	-	-
Uniform & Safety Supplies	\$36,555.00	-	-	-	-
Maint/Repair Supplies	\$1,348.13	-	-	-	-
Vehicle Maint Supplies	\$853.21	-	-	-	-
Postage	-	\$9.57	\$150.00	\$150.00	0.00%
Utilities	-	\$18,021.42	\$20,000.00	\$20,000.00	0.00%
Insurance	-	\$10,645.10	\$11,072.00	\$8,000.00	-27.75%
Equipment Maint And Repair	-	\$6,254.10	\$8,000.00	\$8,000.00	0.00%
Vehicle Maint/Repair	-	\$13,311.75	\$35,000.00	\$35,000.00	0.00%
Building Maintenance	-	\$5,953.47	\$8,000.00	\$8,000.00	0.00%
Hydrant Maintenance	-	\$34,404.00	\$31,956.00	\$34,404.00	7.66%
Other Contractual Services	-	\$31,180.55	\$15,000.00	\$15,000.00	0.00%
Technological IT	-	\$2,354.41	-	-	-
Technological Hardware	-	\$2,839.80	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Department Specific Technology	-	-	\$6,715.00	\$17,675.00	163.22%
Fuels for Vehicles/Equip	-	\$7,822.00	\$8,000.00	\$8,000.00	0.00%
Operating Supplies	-	\$3,184.46	\$7,000.00	\$5,000.00	-28.57%
Uniform & Safety Supplies	-	\$7,480.30	\$13,000.00	\$10,000.00	-23.08%
Maint/Repair Supplies	-	\$1,657.77	\$1,500.00	\$1,500.00	0.00%
Vehicle Maint Supplies	-	\$8,453.94	\$3,000.00	\$3,000.00	0.00%
Chemical Supplies	-	\$1,012.20	-	-	-
Total Operating Expenses	\$187,968.56	\$154,584.84	\$168,393.00	\$173,729.00	3.17%
Contracted Services					
Contractual/Technological	\$14,342.50	-	-	-	-
Contractual/Technological	-	\$4,283.44	\$4,000.00	\$4,000.00	0.00%
Total Contracted Services	\$14,342.50	\$4,283.44	\$4,000.00	\$4,000.00	0.00%
Supplies					
Minor Equipment	\$16,218.97	-	-	-	-
Minor Equipment	-	\$50,226.13	\$44,650.00	\$37,000.00	-17.13%
Total Supplies	\$16,218.97	\$50,226.13	\$44,650.00	\$37,000.00	-17.13%
Capital					
Buildings & Structures	\$238.67	-	-	-	-
Equipment	-	-	\$75,000.00	\$242,912.00	223.88%
Total Capital	\$238.67	-	\$75,000.00	\$242,912.00	223.88%
Other Expenses					
Depreciation Expenses	\$48,257.15	-	-	-	-
Depreciation Expenses	-	\$48,040.16	-	-	-
Total Other Expenses	\$48,257.15	\$48,040.16	-	-	-
Transfers Out					
Trans To City Prop/Eq/Reserves	\$204,000.00	-	-	-	-
IT Expense To IT Budget	-	-	\$3,268.00	\$4,709.00	44.09%
Total Transfers Out	\$204,000.00	-	\$3,268.00	\$4,709.00	44.09%
Total Expenditures	\$605,335.08	\$428,187.83	\$512,297.00	\$697,036.00	36.06%



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2023 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes					
P.Tax-Fire	\$166,491.66	-	\$167,627.00	\$196,322.51	17.12%
R.Tax-Fire	\$28,753.58	-	\$23,072.00	\$15,000.00	-34.99%
P.Tax-Fire	-	\$156,681.49	-	-	-
R.Tax-Fire	-	\$50,079.79	-	-	-
Total Property Taxes	\$195,245.24	\$206,761.28	\$190,699.00	\$211,322.51	10.81%
Sales Tax					
Sales Tax	\$213,690.80	-	\$191,125.00	\$200,750.00	5.04%

Fire

Category	FY 2024 Actual	FY 2023 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sales Tax	-	\$211,003.85	-	-	-
Total Sales Tax	\$213,690.80	\$211,003.85	\$191,125.00	\$200,750.00	5.04%
Income Tax					
State Income / Local Use Tax	\$119,624.74	-	\$101,750.00	\$112,750.00	10.81%
State Income / Local Use Tax	-	\$121,151.90	-	-	-
Total Income Tax	\$119,624.74	\$121,151.90	\$101,750.00	\$112,750.00	10.81%
Telcom Tax					
Simplified Muni Telecom Tx	\$6,611.14	-	\$4,950.00	\$4,950.00	0.00%
Simplified Muni Telecom Tx	-	\$7,808.42	-	-	-
Total Telcom Tax	\$6,611.14	\$7,808.42	\$4,950.00	\$4,950.00	0.00%
Charges for Services					
Fire Dept.Lease Agreement	\$341.25	-	-	-	-
Fire Dept.Lease Agreement	-	\$25,205.50	-	-	-
Total Charges for Services	\$341.25	\$25,205.50	-	-	-
Franchise Fees					
Cable Franchise Fee	\$3,959.54	-	\$2,978.25	\$3,300.00	10.80%
Cable Franchise Fee	-	\$4,166.28	-	-	-
Total Franchise Fees	\$3,959.54	\$4,166.28	\$2,978.25	\$3,300.00	10.80%
Other Revenue					
Misc Fire	\$19,860.49	-	\$17,000.00	\$20,000.00	17.65%
Gain on Sale of Assets	-	-	\$7,000.00	-	-100.00%
Foreign Fire Insurance	-	\$42,347.29	-	-	-
Misc Fire	-	\$28,488.67	-	-	-
Total Other Revenue	\$19,860.49	\$70,835.96	\$24,000.00	\$20,000.00	-16.67%
Transfers In					
From City Prop/Eq/Reserves	\$24,000.00	-	-	\$144,000.00	-
Total Transfers In	\$24,000.00	-	-	\$144,000.00	-
Total Revenues	\$583,333.20	\$646,933.19	\$515,502.25	\$697,072.51	35.22%

Fire- Capital Projects

City of Highlan	d, Illinois				
Fire Depart	tment				
25/26 thru	29/30				
PROJECTS BY BL	JDGETTIE	:M			
Budget Item	25/26	26/27	27/28	28/29	29/30
Land Account #510					
Total Land Account #510		_		-	-
Building Account #520					
Total Building Account #520	-	-	-	-	-
Equipment Account #530					
Debt payment and future reserves for equipment/truck	60,000	100,000	100,000	100,000	100,000
Self Contained Breathing Apparatus (16 units)	122,912				
Utility Vehicle	60,000				
Total Equipment Account #530	242,912	-	-	-	-
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	-	_	_	_	-
Total Capital Expenditures Projected	242,912	-	-	-	-

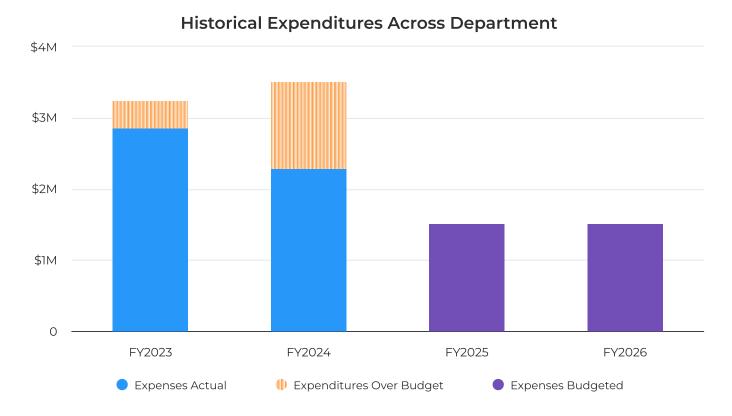
Critical Measures

Cost of Fire Protection Service per capita	\$51.28	\$69.77				
	0.001	0.001				
Population estimate	9,991 2024	9,991 2025				
# of Responses per Year	340					
# of Structure Fires	15	13				
Vehicle Fires	5	5				
EMS Calls		140				
False Alarms	100	78				
Misc	160	139				
Cost of Response per yr	\$1,286	\$1,211				
Reserves Balance	\$438,831	\$294,831	\$516,831	\$20,831	\$46,831	\$73,831
Reserves to Cover 90 days O&M Costs	\$107,827	\$111,976	\$116,040	\$120,230	\$124,053	\$127,495

EMS

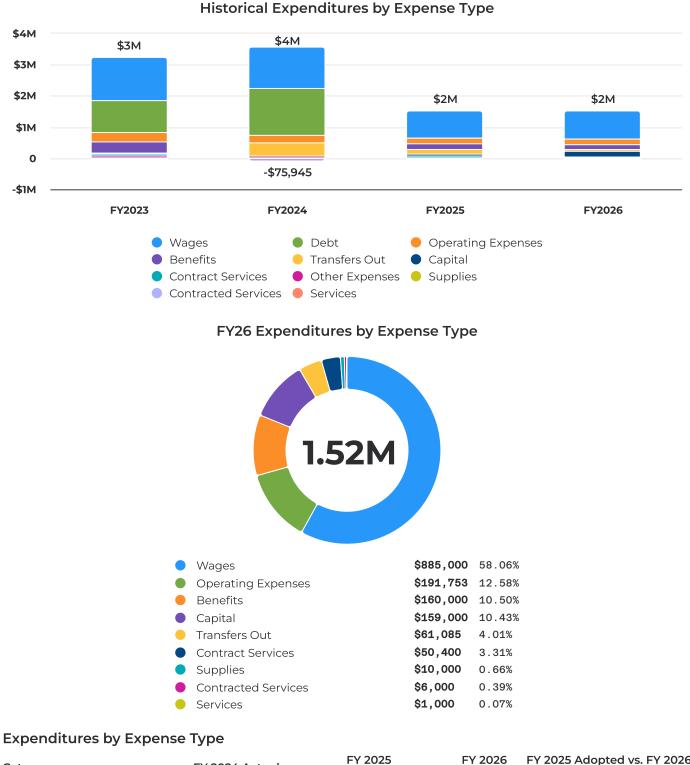
Highland Fire-EMS is committed to providing the highest level of care to the City of Highland corporate city limits. Emergency Medical Services (EMS) responds to emergency scene calls. The Emergency Medical Services (EMS) provides paramedic level of care for the community with a call volume of approximately 1700 requests for service per year. Highland Fire-EMS maintains a fleet of two Advanced Life Support (Paramedic) ambulances, one Basic Life Support Ambulance, and one Quick Response Vehicle, staffing one unit 24 hours a day, 7 days a week with two in reserve.

Mission Statement - Provide critical care, treatment and transport of the sick and injured; perform limited inter-facility transfers; encourage employees to identify and define solutions to challenges; foster a positive and healthy work environment.



Expenditure Summary

Expenditures by Expense Type



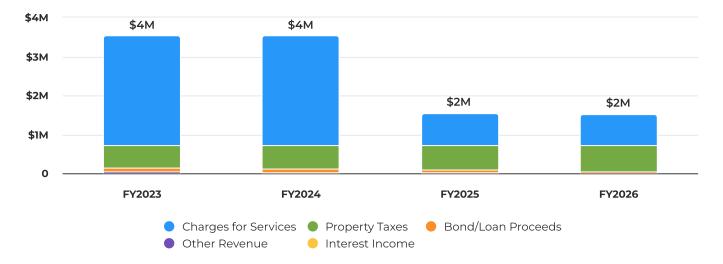
Category	FY 2024 Actual	Adopted	FY 2026 Budgeted	Budgeted (% Change)
Wages				
Regular Salaries	\$1,014,852.71	\$650,000.00	\$760,000.00	16.92%
Overtime	\$321,639.83	\$200,000.00	\$125,000.00	-37.50%
Total Wages	\$1,336,492.54	\$850,000.00	\$885,000.00	4.12%

EMS

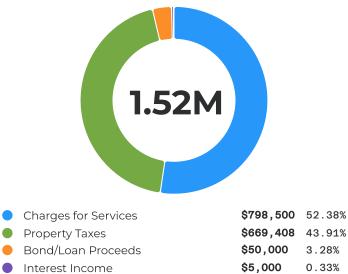
	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefits				
Benefits - Health & Life	\$105,316.47	\$150,000.00	\$150,000.00	0.00%
Benefits - Other	-\$15,305.15	-	-	-
Legal / Attorney Fees	\$9,440.01	\$15,000.00	\$10,000.00	-33.33%
Pension Expense	-\$175,396.76	-	-	-
Total Benefits	-\$75,945.43	\$165,000.00	\$160,000.00	-3.03%
Contract Services				
Training And Travel	\$5,927.15	\$8,000.00	\$8,000.00	0.00%
Admin Exp To General Admin	-	\$36,750.00	\$36,750.00	0.00%
Waste Removal	-	\$150.00	\$150.00	0.00%
Telephone / Communications	\$5,640.35	\$5,500.00	\$5,500.00	0.00%
Total Contract Services	\$11,567.50	\$50,400.00	\$50,400.00	0.00%
Operating Expenses				
Postage	\$395.64	\$500.00	\$500.00	0.00%
Utilities	\$8,293.35	\$7,000.00	\$9,500.00	35.71%
Rentals And Leases	\$1,937.52	\$2,000.00	\$2,100.00	5.00%
Insurance	\$2,870.24	\$2,200.00	\$5,500.00	150.00%
Equipment Maint And Repair	\$2,613.68	\$3,000.00	\$2,000.00	-33.33%
Vehicle Maint/Repair	\$31,756.25	\$30,000.00	\$20,000.00	-33.33%
Transportation Reimburse	-	\$100.00	\$100.00	0.00%
Other Contractual Services	\$33,999.28	\$10,000.00	\$15,000.00	50.00%
Overpayments	\$899.63	\$3,000.00	\$3,000.00	0.00%
Technological IT	\$16,491.07	-	-	-
Technological Hardware	\$2,453.81	-	\$6,750.00	-
Department Specific Technology	\$9,285.55	\$18,803.00	\$18,803.00	0.00%
GMET Payment Expense	\$87,077.08	\$75,000.00	\$75,000.00	0.00%
Office Supplies	\$894.21	\$1,200.00	\$1,000.00	-16.67%
Fuels for Vehicles/Equip	\$28,092.78	\$20,000.00	\$10,000.00	- 50 . 00%
Operating Supplies	\$25,410.97	\$12,500.00	\$12,500.00	0.00%
Uniform & Safety Supplies	\$11,411.85	\$5,000.00	\$7,000.00	40.00%
Maint/Repair Supplies	\$651.89	\$1,500.00	\$1,500.00	0.00%
Vehicle Maint Supplies	\$1,445.12	\$2,000.00	\$1,500.00	- 25 . 00%
Total Operating Expenses	\$265,979.92	\$193,803.00	\$191,753.00	-1.06%
Services				
Collection Agency Fees	\$321.99	\$1,000.00	\$1,000.00	0.00%
Total Services	\$321.99	\$1,000.00	\$1,000.00	0.00%
Contracted Services				
Contractual/Technological	\$10,606.52	\$3,500.00	\$6,000.00	71.43%
Total Contracted Services	\$10,606.52	\$3,500.00	\$6,000.00	71.43%
Supplies				
Minor Equipment	\$422.42	\$21,200.00	\$10,000.00	-52.83%
Total Supplies	\$422.42	\$21,200.00	\$10,000.00	-52.83%

EMS	
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Catalana		FY 2025	FY 2026	FY 2025 Adopted vs. FY 2026
Category	FY 2024 Actual	Adopted	Budgeted	Budgeted (% Change)
Capital				
Equipment	-	\$73,178.00	\$159,000.00	117.28%
Total Capital	-	\$73,178.00	\$159,000.00	117.28%
Other Expenses				
Depreciation Expenses	\$68,597.03	-	-	-
Total Other Expenses	\$68,597.03	-	-	-
Transfers Out				
IT Expense To IT Budget	-	\$32,685.00	\$47,085.00	44.06%
Trans To City Prop/Eq/Reserves	\$400,000.00	\$125,000.00	\$14,000.00	-88.80%
Total Transfers Out	\$400,000.00	\$157,685.00	\$61,085.00	-61.26%
Debt				
Bad Debt	\$230,222.94	-	-	-
Non-Billable Write Offs	\$1,252,151.35	-	-	-
Interest Payments	\$4,567.50	\$5,349.74	-	-100.00%
Total Debt	\$1,486,941.79	\$5,349.74	-	-100.00%
Total Expenditures	\$3,504,984.28	\$1,521,115.74	\$1,524,238.00	0.21%



FY26 Revenues by Revenue Source



\$1,500

0.10%

Interest IncomeOther Revenue

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes				
Property Tax-General	\$555,042.37	\$606,940.80	\$654,408.37	7.82%
Replacement Tax- General	\$37,397.96	\$30,000.00	\$15,000.00	- 50 . 00%
Total Property Taxes	\$592,440.33	\$636,940.80	\$669,408.37	5.10%
Charges for Services				
Charges For Ambulance Serv	\$2,401,678.81	\$800,000.00	\$800,000.00	0.00%
C.Pymt-HPFD	\$148,100.00	-	-	-
C.Pymt-Grantfork Fire District	\$36,921.00	-	-	-
C.Pymt-St Jacob Fd	\$79,564.00	-	-	-
C.Pymt-St.Rose Fire District	\$61,706.65	-	-	-
C.Pymt Marine Fire Dist	\$88,199.00	-	-	-
Training Fees	\$4,790.00	\$1,000.00	\$1,000.00	0.00%
Collection Credit Card Fees	-\$3,861.55	\$2,500.00	-\$2,500.00	-200.00%
Total Charges for Services	\$2,817,097.91	\$803,500.00	\$798,500.00	-0.62%
Other Revenue				
Misc Revenue	\$16,928.26	\$10,000.00	\$1,500.00	-85.00%
Donations	\$628.95	-	-	-
Total Other Revenue	\$17,557.21	\$10,000.00	\$1,500.00	-85.00%
Interest Income				
Interest Income	\$8,321.08	\$5,000.00	\$5,000.00	0.00%
Total Interest Income	\$8,321.08	\$5,000.00	\$5,000.00	0.00%
Bond/Loan Proceeds				

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Governmental Allotments GMET	\$96,732.39	\$75,000.00	\$50,000.00	- 33 . 33%
Total Bond/Loan Proceeds	\$96,732.39	\$75,000.00	\$50,000.00	- 33 . 33%
Total Revenues	\$3,532,148.92	\$1,530,440.80	\$1,524,408.37	-0.39%

EMS- Capital Projects

City of Highlar					
Ambula					
25/26 thru	29/30				
PROJECTS BY B	UDGET ITE	EM			
Budget Item	25/26	26/27	27/28	28/29	29/30
Land Account #510					
Total Land Account #510	-	-	-	-	
Duilding Account #500					
Building Account #520					
Total Building Account #520					
Total Building Account #520		-		-	
Equipment Account #530					
Auto load strechers (2)	146,000	-	-	-	
New Ambulance	-	-	250,000	-	
Tyler Software Share	13,000				
Total Equipment Account #530	159,000	-	250,000	-	
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	-	-	-	-	
Total Capital Expenditures Projected	159,000	-	250,000	_	

Critical Measures

AMBULAN	ICE DEPARTMENT	S CRITICAL ME	ASURES			
Revenue Dedicated to O&M without Bad De						
Actual Revenue Dedicated to O&M	86%	89%	90%	90%	91%	92%
Revenue Dedicated to Capital will not excee						
Actual Revenue Dedicated to Capital	5%	10%	0%	16%	0%	0%
Revenue Dedicated to Personnel will not exc						
Actual Revenue Dedicated to Personnel	66%	68%	69%	70%	71%	72%
Net Revenue per Service Call will Exceed \$3	\$319	\$322				
Number of Service Calls (including tran	2,511	2,486				
Estimated Net Collection Rate	82%					
	Calendar Year 2024	Estimated 2025				
Highland - Per Capita	9,991	9,991				
Cost of Taxes Per Call - Highland	\$325.44	\$363.56				
Highland - Number of Calls	1,865	1,800				
Grantfork FD - Per Capita	1,000					
Cost of Taxes Per Call - Grantfork FD	\$ -					
Grantfork FD - Number of Calls	53					
Highland Pierron FD - Per Capita	8,500					
Cost of Taxes Per Call - Highland Pierron FI	\$ -					
Highland Pierron FD - Number of Calls	295					
St. Jacob FD - Per Capita	2,273					
Cost of Taxes Per Call - St. Jacob FD	\$ -					
St. Jacob FD - Number of Calls	117	, 				
St. Rose FD - Per Capita	1,700					
Cost of Taxes Per Call- St. Rose FD	\$ -					
St. Rose FD - Number of Calls	62					
Marine FD - Per Capita	5,000					
Cost of Taxes Per Call- Marine FD	\$ -					
Marine FD - Number of Calls	226					
Cost of Ambulance Service per capita	\$63.75	\$67.00				
(Property tax per Citizen) Highland only	-					
Reserves Balance	\$611,877	\$625,877	\$576,877	\$654,877	\$752,877	\$784,87
Reserves to Cover 90 days O&M Costs (w	\$324,885	\$333,182	\$346,065	\$352,831	\$363,988	\$375,512

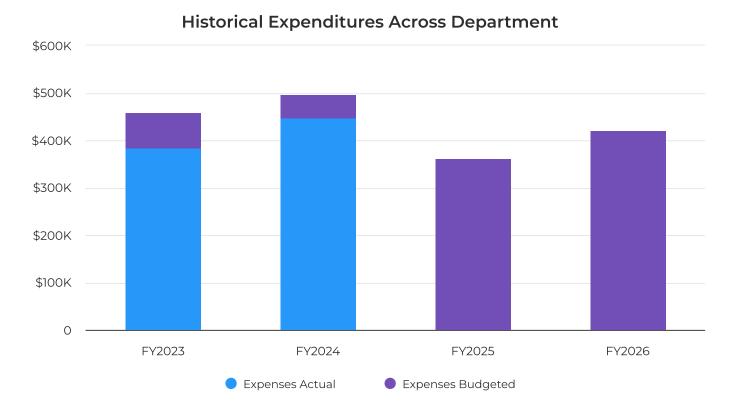
BUILDING AND ZONING

Building and Zoning, a division of the Public Safety Department, is committed to serving the citizens of Highland, ensuring that the quality of construction, safety and a high standard of living is maintained. This is accomplished through administration and enforcement of the building, zoning, land development, property maintenance, and nuisance codes.

Mission: "To protect the public's investment, life, health, and welfare in the community while serving in a professional, ethical and efficient manner."

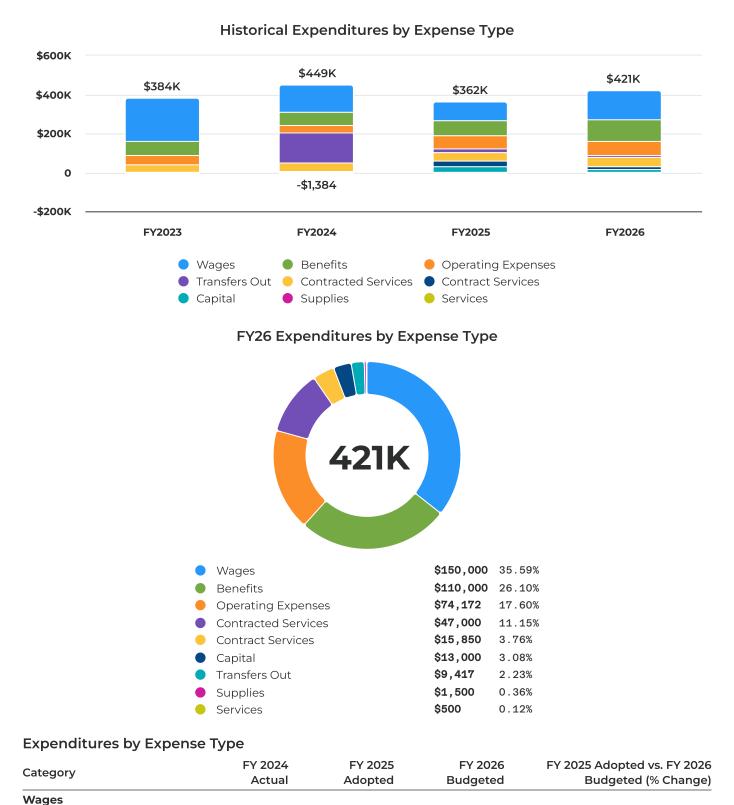
Vision: "To streamline citizen assistance through technology, administration, communication and education."

Motto: "Together, ensuring safety and encouraging growth."



Expenditure Summary

Expenditures by Expense Type



\$95,000.00

\$95,000.00

\$150,000.00

\$150,000.00

\$140,139.83

\$140,139.83

Regular Salaries

Total Wages

Benefits

57.89%

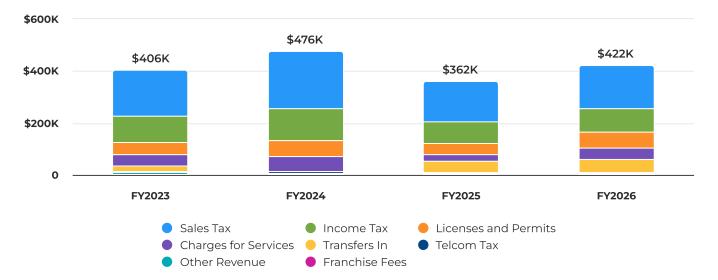
57.89%

Building & Zoning

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefit Social	\$50.48	-	-	-
Sec/Medicare				
Benefit IMRF	\$42.35	-	-	-
Salary/Car Allowance	\$7.53	-	-	-
Benefits - Health & Life	\$23,796.74	\$25,000.00	\$35,000.00	40.00%
Benefits - Other	-\$268.85	-	-	-
SS/Medicare Benefits	-\$134.56	-	-	-
IMRF RetirementBenefits	-\$114.25	-	-	-
Salary/Car Allowance	-	\$36.00	-	-100.00%
Legal / Attorney Fees	\$41,910.20	\$50,000.00	\$75,000.00	50.00%
Total Benefits	\$65,289.64	\$75,036.00	\$110,000.00	46.60%
Contract Services				
Engineering / Consulting	\$1,887.83	\$24,000.00	\$12,000.00	- 50 . 00%
Training And Travel	\$1,779.50	\$2,500.00	\$2,500.00	0.00%
Telephone / Communications	\$1,011.52	\$1,500.00	\$1,350.00	-10.00%
Total Contract Services	\$4,678.85	\$28,000.00	\$15,850.00	-43.39%
Operating Expenses				
Postage	\$668.57	\$1,000.00	\$750.00	-25.00%
Utilities	\$5,770.80	\$4,000.00	\$4,000.00	0.00%
Rentals and Leases	\$1,592.65	\$2,000.00	\$1,000.00	- 50 . 00%
Insurance	\$975.92	\$1,000.00	\$1,800.00	80.00%
Vehicle Maint/Repair	\$937.60	\$1,000.00	\$1,000.00	0.00%
Building Maintenance	\$3,385.00	-	-	-
Other Contractual Services	\$13,990.03	\$20,000.00	\$17,000.00	-15.00%
Marketing	\$38.40	-	\$100.00	-
B&Z-Demolition Expenses	-	\$25,000.00	\$25,000.00	0.00%
Technological IT	\$9,423.74	-	\$8,000.00	-
Department Specific Technology	-	\$10,722.00	\$10,722.00	0.00%
Office Supplies	\$278.38	\$1,000.00	\$1,000.00	0.00%
Fuels for Vehicles/Equip	\$822.17	\$1,000.00	\$1,000.00	0.00%
Operating Supplies	\$2,474.32	\$3,000.00	\$2,000.00	- 33 . 33%
Uniform & Safety Supplies	\$320.99	\$750.00	\$500.00	- 33 . 33%
Vehicle Maint Supplies	\$70.04	\$500.00	\$300.00	-40.00%
Total Operating Expenses	\$40,748.61	\$70,972.00	\$74,172.00	4.51%
Services				
Code Enforcement				
Expenses	-	\$500.00	\$500.00	0.00%
Total Services	-	\$500.00	\$500.00	0.00%
Contracted Services				
Contractual/Technological	\$20,253.90	\$20,000.00	\$17,000.00	-15.00%
B&Z-Electrical Inspectors	\$16,364.88	\$15,000.00	\$20,000.00	33.33%
B&Z-Plumbing Inspectors	\$5,540.00	\$10,000.00	\$10,000.00	0.00%
Total Contracted Services	\$42,158.78	\$45,000.00	\$47,000.00	4.44%

Building & Zoning

Total Transfers Out	\$155,000.00	\$14,537.00	\$9,417.00	-35.22%
Tatal Transform Out		644 E2E 00	<u> </u>	25 22%
Trans To City Prop/Eq/Reserves	\$155,000.00	\$8,000.00	-	-100.00%
Transfers Out IT Expense To IT Budget	-	\$6,537.00	\$9,417.00	44.06%
Total Capital	-\$1,384.31	\$31,000.00	\$13,000.00	- 58 . 06%
Equipment	-\$1,384.31	\$31,000.00	\$13,000.00	- 58 . 06%
Capital				
Total Supplies	\$1,413.02	\$1,500.00	\$1,500.00	0.00%
Minor Equipment	\$1,413.02	\$1,500.00	\$1,500.00	0.00%
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)



FY26 Revenues by Revenue Source



Sales Tax	\$164,250	38.94%
Income Tax	\$92,250	21.87%
Licenses and Permits	\$61,750	14.64%
Transfers In	\$50,000	11.86%
Charges for Services	\$43,000	10.20%
Telcom Tax	\$4,050	0.96%
 Other Revenue 	\$3,750	0.89%
Franchise Fees	\$2,700	0.64%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sales Tax				
Sales Tax	\$220,532.45	\$156,375.00	\$164,250.00	5.04%
Total Sales Tax	\$220,532.45	\$156,375.00	\$164,250.00	5.04%
Income Tax				
State Income/Local Use Tax	\$123,447.56	\$83,250.00	\$92,250.00	10.81%
Total Income Tax	\$123,447.56	\$83,250.00	\$92,250.00	10.81%
Telcom Tax				
Simplified Muni Telecom Tx	\$6,872.82	\$4,050.00	\$4,050.00	0.00%
Total Telcom Tax	\$6,872.82	\$4,050.00	\$4,050.00	0.00%
Charges for Services				
Building Plan Review	\$3,725.00	-	-	-
B&Z Misc. Plans Reviews	\$7,744.50	\$5,000.00	\$5,000.00	0.00%
B&Z-Electrical Inspect Fee	\$29,375.08	\$10,000.00	\$20,000.00	100.00%
B&Z-Plumbing Inspect Fee	\$11,085.00	\$4,000.00	\$11,000.00	175.00%
Rental Inspection Fees	\$7,425.00	\$7,000.00	\$7,000.00	0.00%
Total Charges for Services	\$59,354.58	\$26,000.00	\$43,000.00	65.38%
Licenses and Permits				
Permits-Bldgs/Access Bldg	\$51,969.29	\$40,000.00	\$60,000.00	50.00%
B&Z-Occupancy Permits	\$6,450.00	\$1,750.00	\$1,750.00	0.00%
Total Licenses and Permits	\$58,419.29	\$41,750.00	\$61,750.00	47.90%

Building & Zoning

\$3,570.00 - -	\$3,750.00 \$44,000.00 \$44,000.00	\$3,750.00 \$50,000.00 \$50,000.00	0.00% 13.64% 13.64%
\$3,570.00 -			
\$3,570.00	\$3,750.00	\$3,750.00	0.00%
\$3,570.00	\$3,750.00	\$3,750.00	0.00%
\$3,570.00	\$3,750.00	\$3,750.00	0.00%
\$4,098.11	\$2,436.75	\$2,700.00	10.80%
\$4,098.11	\$2,436.75	\$2,700.00	10.80%
FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
	Actual \$4,098.11 \$4,098.11	Actual Adopted \$4,098.11 \$2,436.75 \$4,098.11 \$2,436.75	ActualAdoptedBudgeted\$4,098.11\$2,436.75\$2,700.00\$4,098.11\$2,436.75\$2,700.00

Building & Zoning- Capital Projects

	land, Illinois				
	nd Zoning				
25/26 th	ru 29/30				
PROJECTS BY					
	BUDGETT				
Budget Item	25/26	26/27	27/28	28/29	29/30
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tyler Software	13000				
Total Equipment Account #530	13000	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	13000	0	0	0	0

Critical Measures

BUILDING & ZONING FUND'S CRITICAL MEASURES								
Revenue Dedicated to Personnel will not exceed								
Actual Revenue Dedicated to Personnel	38%	50%	44%	45%	45%	45%		
Estimated Capita	9,991	9,991	9,991	9,991	9,991	9,991		
Reserves Balance	\$762,673	\$712,673	\$687,673	\$663,673	\$638,673	\$613,673		
Reserves to Cover 90 days O&M Costs	\$79,532	\$100,711	\$103,409	\$106,186	\$109,043	\$111,982		



Mark Rosen, Director of Parks & Recreation

2025-2026 Budget Goals

New leadership in the Parks & Recreation Department will coincide with the start of the 2025/2026 fiscal budget. However, the department will continue the tradition of working toward the goal of maintaining existing facilities to the best of our ability with resourcefulness, inter-department assistance, and creative thinking. Although there are multiple capital projects the department realizes are important, we will be focusing on making improvements through the use of grants and budgeting money into our reserves.

Below are major accomplishments completed in 2024:

- Installed a new roof on the Weinheimer Community Center
- Repaved the KRC parking lot
- Utilized the Madison County Environmental Grant to install shoreline stabilization in Old City Lake
- Installed new floors in the KRC locker rooms. In addition, they performed a deep clean throughout the entire building.
- Completed laying out block 21 at the City Cemetery for future burials
- Installed two (2) new play features at Silver Lake Park, by Pavilions #4 & #5 as well as Glik Park, using grant money from Madison County
- Successfully maintained the Outdoor Pool to remain open for its 43 consecutive year.

2025-2026 fiscal year goals:

Korte Recreation Center

- Budget for annual upgrades using Business District funding. Upgrades would include but not be limited to:
 - Painting and tuck-pointing exterior
 - Remove and replace pool deck
 - Address leaks in the roof

Parks

- Continue to partner with Silver Lake watershed landowners to maximize 319 grant money
- Consider a detention pond/fish-rearing pond near the emergency boat ramp.
- Install in-lake weir
- Construct Pickleball courts at Spindler
- Purchase a mini-excavator/tractor to replace the 20-year-old Kubota tractor
- Remove and replace Glik Park's parking lot

City Cemetery

- Continue to utilize funds to improve/replace roads
- Increase fees

Outdoor Pool

• Place money into reserves for either phasing in improvements to the existing pool or constructing a new pool in the future.

Weinheimer Community Center

• Replace ceiling tiles

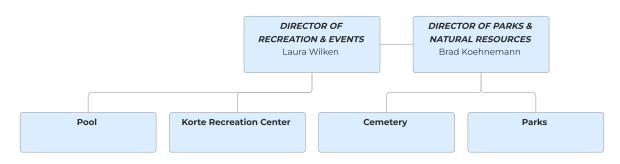
Staffing & Fees

- Increase fees accordingly in order to compensate for operations and maintenance costs
- Provide patience and guidance in the restructuring of the department



Organizational Structure

Chart Title



Departments Summary

Parks & Recreation Mission Statement

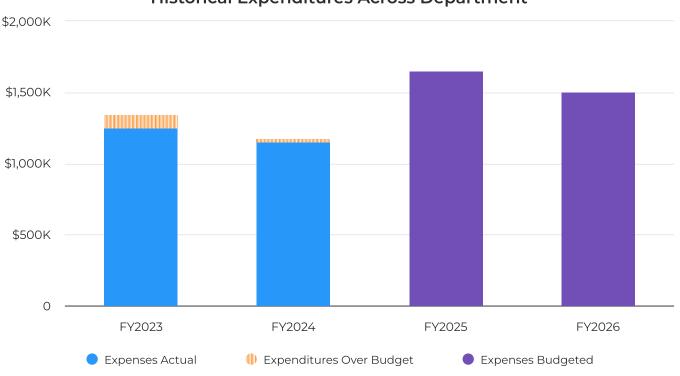
The mission of the Highland Parks and Recreation Department is to provide and protect our parks, recreation and cultural opportunities for the enjoyment and education of present and future generations.

Vision Statement

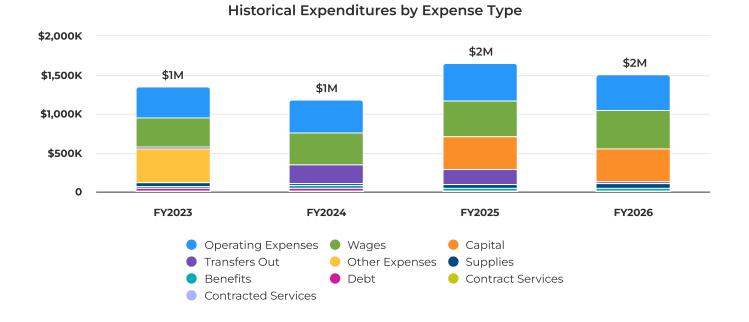
The vision of the Highland Parks and Recreation Department's entire staff will continue to be committed to providing expansive, cutting-edge park and recreational opportunities and services that reflect our passion and care for our citizens, guests and the environment.

Korte Recreation Center

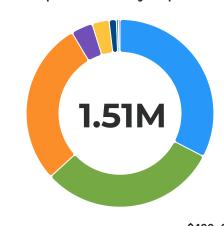
Expenditure Summary



Historical Expenditures Across Department



FY26 Expenditures by Expense Type

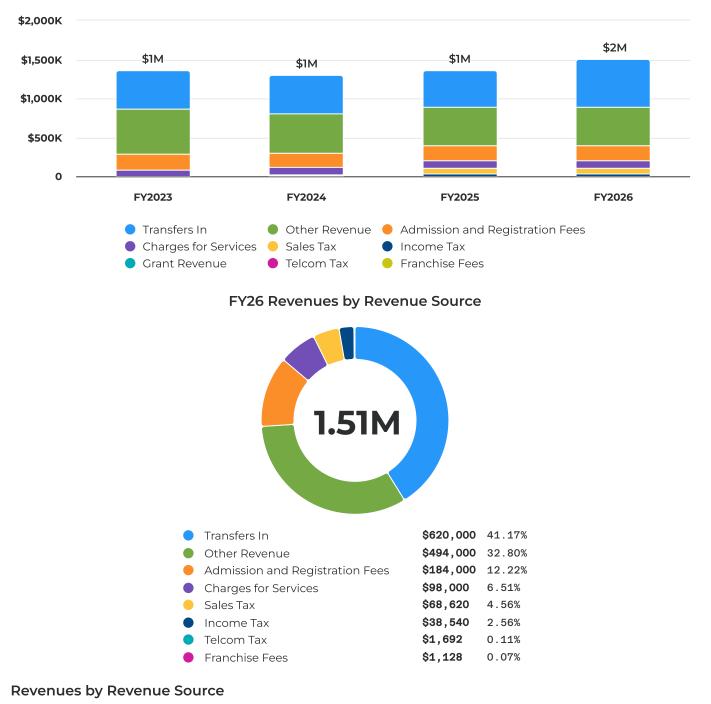


 Wages 	\$490,886	32.61%
Operating Expenses	\$460,900	30.62%
🔴 Capital	\$425,000	28.23%
Supplies	\$56,000	3.72%
😑 Benefits	\$44,469	2.95%
Transfers Out	\$18,834	1.25%
Contract Services	\$5,200	0.35%
Contracted Services	\$4,000	0.27%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages				
Regular Salaries	\$407,196.79	\$450,000.00	\$487,885.67	8.42%
Overtime	\$2,636.82	\$3,000.00	\$3,000.00	0.00%
Total Wages	\$409,833.61	\$453,000.00	\$490,885.67	8.36%
Benefits				
Benefits - Health & Life	\$31,025.19	\$32,000.00	\$43,469.11	35.84%
Benefits - Other	\$1,610.64	-	-	-
Legal / Attorney Fees	\$212.36	\$1,000.00	\$1,000.00	0.00%
Total Benefits	\$32,848.19	\$33,000.00	\$44,469.11	34.75%
Contract Services				
Training And Travel	\$1,085.08	\$2,000.00	\$2,000.00	0.00%
Telephone / Communications	\$3,158.54	\$3,200.00	\$3,200.00	0.00%
Total Contract Services	\$4,243.62	\$5,200.00	\$5,200.00	0.00%
Operating Expenses				
Postage	\$1,323.34	\$1,500.00	\$1,500.00	0.00%
Utilities	\$130,057.88	\$135,000.00	\$135,000.00	0.00%
Rentals And Leases	\$34.99	\$500.00	\$500.00	0.00%
Insurance	\$7,876.49	\$12,000.00	\$12,000.00	0.00%
Equipment Maint And Repair	\$5,296.54	\$9,000.00	\$9,000.00	0.00%
Vehicle Maint/Repair	\$1,312.50	\$500.00	\$500.00	0.00%
Building Maintenance	\$49,982.61	\$65,000.00	\$65,000.00	0.00%
Other Contractual Services	\$105,916.21	\$130,000.00	\$130,000.00	0.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Marketing	\$668.22	\$1,200.00	\$1,200.00	0.00%
Technological IT	\$14,131.53	\$18,000.00	-	-100.00%
Technological Hardware	\$4,758.68	\$5,000.00	-	-100.00%
Department Specific Technology	-	\$7,500.00	\$7,500.00	0.00%
Office Supplies	\$3,203.76	\$2,500.00	\$2,500.00	0.00%
Fuels for Vehicles/Equip	\$7.19	-	-	-
Operating Supplies	\$35,041.88	\$35,000.00	\$35,000.00	0.00%
Retail/Concession Supplies	\$34,424.47	\$35,000.00	\$35,000.00	0.00%
Uniform & Safety Supplies	\$4,855.78	\$7,000.00	\$7,000.00	0.00%
Maint/Repair Supplies	\$5,189.44	\$6,200.00	\$6,200.00	0.00%
Chemical Supplies	\$12,722.96	\$13,000.00	\$13,000.00	0.00%
Total Operating Expenses	\$416,804.47	\$483,900.00	\$460,900.00	-4.75%
Contracted Services				
Contractual/Technological	\$9,214.58	\$4,000.00	\$4,000.00	0.00%
Total Contracted Services	\$9,214.58	\$4,000.00	\$4,000.00	0.00%
Supplies				
Custodial Supplies	-	\$1,000.00	\$1,000.00	0.00%
Minor Equipment	\$25,114.27	\$55,000.00	\$55,000.00	0.00%
Total Supplies	\$25,114.27	\$56,000.00	\$56,000.00	0.00%
Capital				
Buildings & Structures	-	\$125,000.00	-	-100.00%
Equipment	-	-	\$300,000.00	-
Other Capital Improvements	-	\$300,000.00	\$125,000.00	-58.33%
Total Capital	-	\$425,000.00	\$425,000.00	0.00%
Transfers Out				
IT Expense To IT Budget	-	\$13,074.00	\$18,834.00	44.06%
Trans To City Prop/Eq/Reserves	\$240,400.00	\$180,000.00	-	-100.00%
Total Transfers Out	\$240,400.00	\$193,074.00	\$18,834.00	-90.25%
Debt				
Lease Amortization Expense	\$39,345.96	-	-	-
Total Debt	\$39,345.96	-	-	-
Total Expenditures	\$1,177,804.70	\$1,653,174.00	\$1,505,288.78	-8.95%

Revenues by Revenue Source



Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sales Tax				
Sales Tax	\$11,098.89	\$68,620.00	\$68,620.00	0.00%
Total Sales Tax	\$11,098.89	\$68,620.00	\$68,620.00	0.00%
Income Tax				
State Income/Local Use Tax	\$8,341.42	\$38,540.00	\$38,540.00	0.00%
Total Income Tax	\$8,341.42	\$38,540.00	\$38,540.00	0.00%
Telcom Tax				

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change
Simplified Muni Telecom Tx	\$330.46	\$1,692.00	\$1,692.00	0.00%
Total Telcom Tax	\$330.46	\$1,692.00	\$1,692.00	0.00%
Charges for Services				
Facility Rental	\$17,710.30	\$16,500.00	\$16,500.00	0.00%
Rec Party Packages	\$84,733.50	\$90,000.00	\$90,000.00	0.00%
Child Care Fees	\$347.34	\$500.00	\$500.00	0.00%
Sales-Soda Vending Machine	\$1,722.80	\$3,000.00	\$3,000.00	0.00%
Sales-Retail	-	\$100.00	-	-100.00%
Credit Card Discounts/Fees	-\$10,730.27	-\$12,000.00	-\$12,000.00	0.00%
Total Charges for Services	\$93,783.67	\$98,100.00	\$98,000.00	-0.10%
Franchise Fees				
CATV Franchise	-	\$1,128.00	\$1,128.00	0.00%
Total Franchise Fees	-	\$1,128.00	\$1,128.00	0.00%
Grant Revenue				
Grants	\$7,300.00	-	-	-
Total Grant Revenue	\$7,300.00	-	-	-
Other Revenue				
Admin Rev-Frm 016 & 503	\$24,996.00	\$25,000.00	\$25,000.00	0.00%
Rec Annual Passes	\$446,029.79	\$430,000.00	\$430,000.00	0.00%
Rec Value Card Passes	\$7,022.25	\$6,500.00	\$6,500.00	0.00%
Concessions	\$14,930.24	\$15,000.00	\$15,000.00	0.00%
Misc Revenue	\$7,338.43	\$15,000.00	\$15,000.00	0.00%
Donations	\$1,500.00	\$2,500.00	\$2,500.00	0.00%
Total Other Revenue	\$501,816.71	\$494,000.00	\$494,000.00	0.00%
Admission and Registration Fees				
Daily Admission	\$157,496.85	\$160,000.00	\$160,000.00	0.00%
League/Prog.Registration \$	\$22,174.47	\$24,000.00	\$24,000.00	0.00%
Total Admission and Registration Fees	\$179,671.32	\$184,000.00	\$184,000.00	0.00%
Transfers In				
Comm Foundation Contribut.	-	\$25,000.00	\$25,000.00	0.00%
From General Admin Fund	\$495,000.00	\$445,000.00	\$445,000.00	0.00%
From City Prop/Eq/Reserves	-	-	\$150,000.00	-
Total Transfers In	\$495,000.00	\$470,000.00	\$620,000.00	31.91%
Total Revenues	\$1,297,342.47	\$1,356,080.00	\$1,505,980.00	11.05%

Korte Recreation Center- Capital Projects

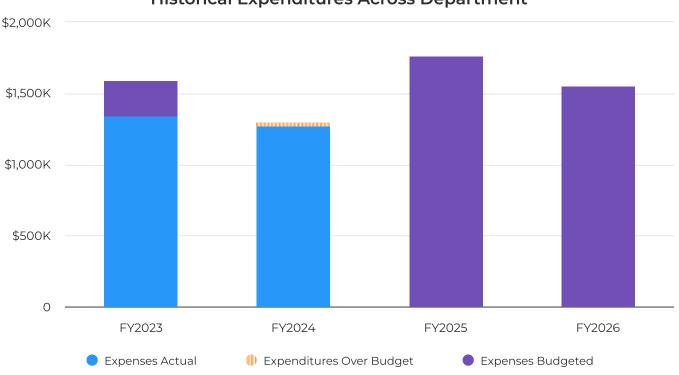
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125,000	50,000	50,000	50,000	50,000
425.000	525.000	350.000	350.000	350,000
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Critical Measures

KORTE REC CENTER'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	75%	80%	101%	87%	88%	114%
Revenue Dedicated to Personnel Costs						
will not exceed 45%						
Actual Revenue Dedicated to Personnel Costs	34%	39%	53%	46%	47%	62%
O&M per Member will not exceed Revenue per						
Member/Revenue will exceed \$263/member						
Actual Revenue per Member	\$488	\$484				
Actual O&M Cost per Member	\$367	\$386				
Members (Estimated)	\$2,800	\$2,800				
Reserves Balance	\$740,580	\$590,580	\$512,580	\$517,580	\$416,580	\$422,580
Reserves to Cover 90 days O&M Costs	\$253,066	\$266,373	\$261,348	\$268,620	\$271,178	\$278,793

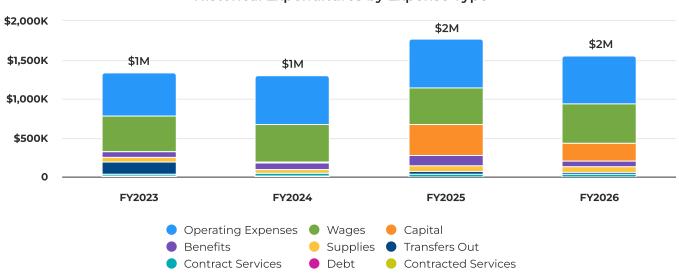
Parks

Expenditure Summary



Historical Expenditures Across Department

Expenditures by Expense Type



Historical Expenditures by Expense Type

FY26 Expenditures by Expense Type

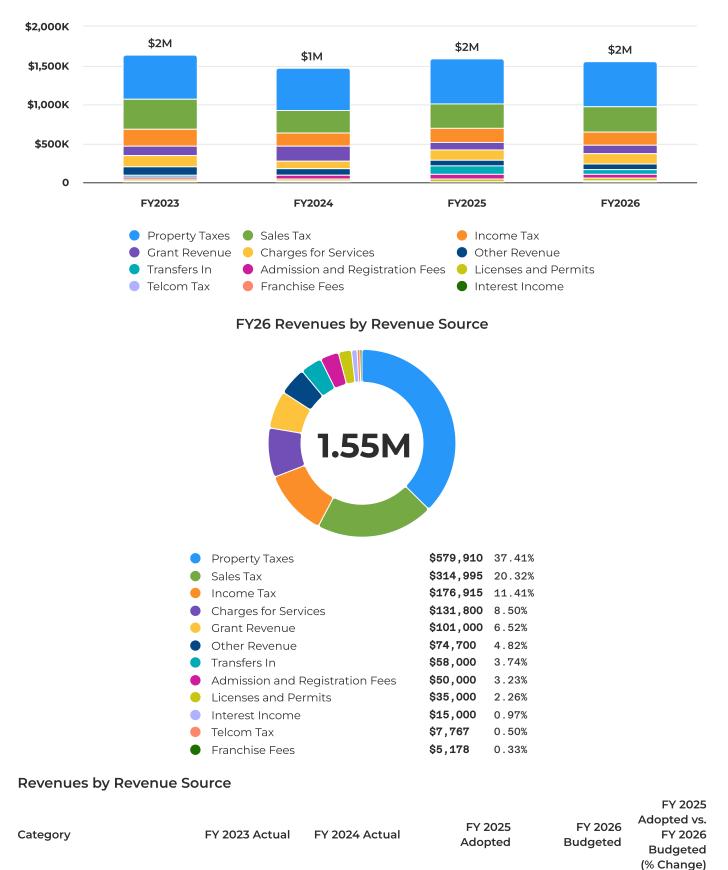


Operating Expenses	\$605,400	39.06%
Wages	\$505,098	32.59%
🔴 Capital	\$233,000	15.03%
Benefits	\$77,600	5.01%
Supplies	\$70,000	4.52%
Contract Services	\$38,000	2.45%
Transfers Out	\$18,834	1.22%
Contracted Services	\$2,000	0.13%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages				
Regular Salaries	\$467,601.84	\$455,000.00	\$494,097.95	8.59%
Overtime	\$14,805.99	\$11,000.00	\$11,000.00	0.00%
Total Wages	\$482,407.83	\$466,000.00	\$505,097.95	8.39%
Benefits				
Benefits - Health & Life	\$77,209.73	\$65,000.00	\$75,000.00	15.38%
Benefits - Other	\$4,150.49	\$65,000.00	-	-100.00%
Salary/Car Allowance	\$78.69	\$100.00	\$100.00	0.00%
Legal / Attorney Fees	\$740.33	\$2,500.00	\$2,500.00	0.00%
Total Benefits	\$82,179.24	\$132,600.00	\$77,600.00	-41.48%
Contract Services				
Engineering / Consulting	-	\$10,000.00	\$10,000.00	0.00%
Training And Travel	\$1,729.62	\$1,500.00	\$1,500.00	0.00%
Admin Fees To KRC	\$21,996.00	\$22,000.00	\$22,000.00	0.00%
Telephone / Communications	\$5,303.21	\$4,500.00	\$4,500.00	0.00%
Total Contract Services	\$29,028.83	\$38,000.00	\$38,000.00	0.00%
Operating Expenses				
Postage	\$461.35	\$450.00	\$450.00	0.00%
Utilities	\$98,518.49	\$102,000.00	\$102,000.00	0.00%
Rentals And Leases	\$563.96	\$32,000.00	\$32,000.00	0.00%
Insurance	\$10,896.97	\$20,000.00	\$20,000.00	0.00%
Equipment Maint And Repair	\$19,398.68	\$22,000.00	\$22,000.00	0.00%
Vehicle Maint/Repair	\$10,755.21	\$15,000.00	\$15,000.00	0.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Building Maintenance	\$4,329.99	\$20,000.00	\$20,000.00	0.00%
Other Contractual Services	\$169,213.58	\$95,000.00	\$95,000.00	0.00%
Trees-Contracted Work	-	\$6,000.00	\$6,000.00	0.00%
Marketing	\$4,086.57	\$2,500.00	\$2,500.00	0.00%
Contractual Serv-Muni Band	\$65,197.78	\$70,000.00	\$70,000.00	0.00%
Peanut Butter & Jam Expens	\$5,255.02	\$6,000.00	\$6,000.00	0.00%
Services - Senior Citizens	\$2,084.86	\$3,500.00	\$3,500.00	0.00%
Community Programs & Trips Exp	\$57,806.17	\$45,000.00	\$45,000.00	0.00%
Technological IT	\$19,886.12	-	-	-
Technological Hardware	-	\$13,000.00	-	-100.00%
Department Specific Technology	-	\$1,500.00	\$1,500.00	0.00%
Office Supplies	\$507.32	\$450.00	\$450.00	0.00%
Fuels for Vehicles/Equip	\$39,112.95	\$40,000.00	\$40,000.00	0.00%
Operating Supplies	\$77,238.95	\$70,000.00	\$70,000.00	0.00%
Trees-Purchase&Supplies	\$1,480.04	\$4,500.00	\$4,500.00	0.00%
Retail/Concession Supplies	\$11,378.81	\$10,500.00	\$10,500.00	0.00%
WCC Concession Supplies	-	\$3,000.00	\$3,000.00	0.00%
Uniform & Safety Supplies	\$2,220.19	\$2,500.00	\$2,500.00	0.00%
Maint/Repair Supplies	\$19,472.19	\$17,000.00	\$17,000.00	0.00%
Vehicle Maint Supplies	\$5,866.81	\$4,500.00	\$4,500.00	0.00%
Chemical Supplies	\$833.55	\$12,000.00	\$12,000.00	0.00%
Total Operating Expenses	\$626,565.56	\$618,400.00	\$605,400.00	-2.10%
Contracted Services				
Contractual/Technological	\$7,433.97	\$2,000.00	\$2,000.00	0.00%
Total Contracted Services	\$7,433.97	\$2,000.00	\$2,000.00	0.00%
Supplies				
Minor Equipment	\$57,566.30	\$70,000.00	\$70,000.00	0.00%
Total Supplies	\$57,566.30	\$70,000.00	\$70,000.00	0.00%
Capital				
- Buildings & Structures	-	\$320,000.00	\$120,000.00	-62.50%
Equipment	\$6,249.93	\$31,000.00	\$13,000.00	-58.06%
Other Capital Improvements	-	\$55,000.00	\$100,000.00	81.82%
Total Capital	\$6,249.93	\$406,000.00	\$233,000.00	-42.61%
Transfers Out				
IT Expense To IT Budget	-	\$13,074.00	\$18,834.00	44.06%
Trans To City Prop/Eq/Reserves	-	\$19,000.00	-	-100.00%
Total Transfers Out	-	\$32,074.00	\$18,834.00	-41.28%
Debt				
Interest Expense	\$6,570.86	-	-	-
Total Debt	\$6,570.86	-	-	-

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Expenditures	\$1,298,002.52	\$1,765,074.00	\$1,549,931.95	-12.19%



Revenues by Revenue Source

City of Highland Budget Summary Fiscal Year 2025-26 / Highland, Illinois

Property Taxes

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Prop Tx-Playground & Rec	-	\$199,790.00	\$235,587.00	\$235,587.01	0.00%
Prop Tax-Community Bldg	-	\$166,491.66	\$196,322.00	\$196,322.51	0.00%
Prop Tax-Muni Band/Pb&J	-	\$39,728.45	\$40,000.00	\$40,000.00	0.00%
Prop Tax-Comfort Station	-	\$49,832.33	\$25,000.00	\$25,000.00	0.00%
Prop Tax Installment Contracts	-	\$29,854.92	\$30,000.00	\$30,000.00	0.00%
Repl Tax-Playground & Rec	-	\$29,852.44	\$20,000.00	\$20,000.00	0.00%
Repl Tax-Community Bldg	-	\$22,123.76	\$20,000.00	\$20,000.00	0.00%
Repl Tax-Muni Band/Pb&J	-	\$7,728.67	\$10,000.00	\$10,000.00	0.00%
Repl Tax-Comfort Station	-	\$4,432.08	\$3,000.00	\$3,000.00	0.00%
Prop Tx-Playground & Rec	\$187,932.96	-	-	-	-
Prop Tax-Community Bldg	\$156,681.49	-	-	-	-
Prop Tax-Muni Band/Pb&J	\$39,967.05	-	-	-	-
Prop Tax-Comfort Station	\$35,928.31	-	-	-	-
Prop Tax Installment Contracts	\$29,975.29	-	-	-	-
Repl Tax-Playground & Rec	\$51,997.27	-	-	-	-
Repl Tax-Community Bldg	\$38,518.57	-	-	-	-
Repl Tax-Muni Band/Pb&J	\$13,478.69	-	-	-	-
Repl Tax-Comfort Station	\$7,726.29	-	-	-	-
Total Property Taxes	\$562,205.92	\$549,834.31	\$579,909.00	\$579,909.52	0.00%
Sales Tax					
Sales Tax	-	\$290,355.71	\$314,995.00	\$314,995.00	0.00%
Sales Tax	\$385,356.06	- -	-	-	-
Total Sales Tax	\$385,356.06	\$290,355.71	\$314,995.00	\$314,995.00	0.00%
Income Tax State Income/Local Use					
Tax State Income/Local Use	-	\$160,595.31	\$176,915.00	\$176,915.00	0.00%
Тах	\$221,259.55	-	-	-	-
Total Income Tax	\$221,259.55	\$160,595.31	\$176,915.00	\$176,915.00	0.00%
Telcom Tax Simplified Muni Telecom Tx	-	\$8,883.17	\$7,767.00	\$7,767.00	0.00%
Simplified Muni Telecom Tx	\$14,260.50	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Telcom Tax	\$14,260.50	\$8,883.17	\$7,767.00	\$7,767.00	0.00%
Charges for Services					
Glik Park Concessions	-	-	\$9,000.00	\$9,000.00	0.00%
Weinheimer Trust Fund	-	\$22,450.50	\$32,000.00	\$32,000.00	0.00%
Senior Center Facility Rental	-	-	\$6,500.00	\$6,500.00	0.00%
Facility Rental	-	\$35,848.29	\$20,000.00	\$20,000.00	0.00%
Parks Rentals/KRC Party Packs	-	-	\$6,800.00	\$6,800.00	0.00%
Sales-Soda Vending Machine	-	\$48.00	\$1,000.00	\$1,500.00	50.00%
Sales-Retail	-	-	\$1,000.00	\$1,000.00	0.00%
Community Programs & Trips Rev	-	\$41,176.10	\$55,000.00	\$55,000.00	0.00%
Weinheimer Trust Fund	\$29,090.00	-	-	-	-
WCC Facility Rental	\$27,291.50	-	-	-	-
Glik Park Vending Machine Sale	\$1,125.00	-	-	-	-
Community Programs & Trips Rev	\$84,990.76	-	-	-	-
Total Charges for Services	\$142,497.26	\$99,522.89	\$131,300.00	\$131,800.00	0.38%
Licenses and Permits					
Duckblinds-Boat Lic- Docks	-	\$26,264.58	\$35,000.00	\$35,000.00	0.00%
Duckblinds-Boat Lic- Docks	\$24,140.40	-	-	-	-
Total Licenses and Permits	\$24,140.40	\$26,264.58	\$35,000.00	\$35,000.00	0.00%
Franchise Fees					
Cable Franchise Fee	-	\$5,543.34	\$7,767.00	\$5,178.00	-33.33%
Cable Franchise Fee	\$7,608.88	-	-	-	-
Total Franchise Fees	\$7,608.88	\$5,543.34	\$7,767.00	\$5,178.00	-33.33%
Grant Revenue					
Grants	-	\$197,892.00	\$101,000.00	\$101,000.00	0.00%
Grants	\$116,964.33	-	-	-	-
Total Grant Revenue	\$116,964.33	\$197,892.00	\$101,000.00	\$101,000.00	0.00%
Other Revenue					
Senior Center Annual Pass	-	\$1,319.22	\$1,500.00	\$1,500.00	0.00%
Concessions	-	\$14,538.19	\$15,000.00	\$15,000.00	0.00%
Misc Revenue	-	\$53,619.67	\$21,000.00	\$21,000.00	0.00%
Gain on Sale of Assets	-	\$4,525.00	-	-	-
Donation-Parks And Program	-	\$12,540.00	\$37,000.00	\$37,000.00	0.00%
Donations-Good Samaritan	-	-	\$100.00	\$100.00	0.00%

Park	
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Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Donation to Senior Center	-	-	\$100.00	\$100.00	0.00%
Senior Center Annual Pass	\$3,196.92	-	-	-	-
WCC Concessions	\$14,013.33	-	-	-	-
Misc. Tree Commission	\$1,597.50	-	-	-	-
Misc Revenue	\$70,650.56	-	-	-	-
Donation to Parks	\$20,512.70	-	-	-	-
Total Other Revenue	\$109,971.01	\$86,542.08	\$74,700.00	\$74,700.00	0.00%
Interest Income					
Interest Income	-	\$7,532.34	\$2,500.00	\$15,000.00	500.00%
Interest Income	\$56.32	-	-	-	-
Total Interest Income	\$56.32	\$7,532.34	\$2,500.00	\$15,000.00	500.00%
Admission and Registration Fees					
Admission Fees	-	\$1,762.33	\$6,000.00	\$6,000.00	0.00%
League/Prog.Registration \$	-	\$41,024.92	\$38,000.00	\$38,000.00	0.00%
Glik Park Program Registration	-	-	\$5,500.00	\$6,000.00	9.09%
Admission Fees	\$32.00	-	-	-	-
WCC Program Registration	\$28,488.66	-	-	-	-
Total Admission and Registration Fees	\$28,520.66	\$42,787.25	\$49,500.00	\$50,000.00	1.01%
Transfers In					
From City Prop/Eq/Reserves	-	-	-	\$58,000.00	-
From Business District B	-	-	\$110,000.00	-	-100.00%
From General Admin Fund	\$20,000.04	-	-	-	-
Total Transfers In	\$20,000.04	-	\$110,000.00	\$58,000.00	-47.27%
Total Revenues	\$1,632,840.93	\$1,475,752.98	\$1,591,353.00	\$1,550,264.52	-2.58%

Parks - Capital Projects

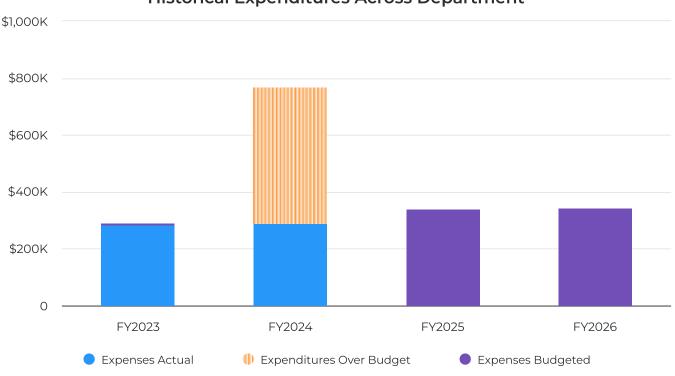
City of High	land, Illinoi	S			
Parks and	l Programs				
25/26	-29/30				
PROJECTS BY	BUDGET	ITEM			
Budget Item	25/26	26/27	27/28	28/29	29/30
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	-	_	-	_	
Land Account #510					
Total Land Account #510			-	-	
Building Account #520					
Playground improvements- Glik Park		250,000	75,000	75,000	75,000
Pickelball Courts	120,000				
Comfort Stations	,				
Silver Lake Park					
Total Building Account #520	120,000	250,000	75,000	75,000	75,000
Equipment Account #530					
Tyler Software Share	13,000				
Parks and Rec Software					
Replace Aging Equipment					
Pickup Truck/Vehicle		40,000		40,000	40,000
Total Equipment Account #530	13,000		-	40,000	40,000
Lines, Roads, Etc Account #540					
Repave Trails					
Total Lines, Roads, Etc Account #540	-	_	-	-	
Other Capital Improvements Account #550					
Weinheimer Roof/interior repairs					
319 Grant- Silver Lake Watershed projects	100,000				
Comfort Station					
Playground Improvements		50,000	50,000	50,000	50,000
Glik Park Parking Lot		200,000	,	,	- ,
Total Other Capital Improvements #550	100,000		50,000	50,000	50,000
	000.000	105 000	105 000	105 000	105.001
Total Capital Expenditures Projected	233,000	165,000	125,000	165,000	165,000

Critical Measures

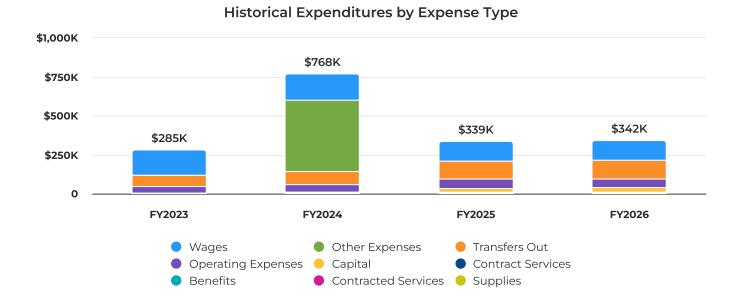
PARKS AND PROGRAM'S CRITICAL MEASURES									
Revenue Dedicated to O&M will not exceed 80%									
Actual Revenue Dedicated to O&M	89%	91%	87%	87%	89%	81%			
Revenue Dedicated to Personnel Costs									
will not exceed 40%									
Actual Revenue Dedicated to Personnel Costs	39%	40%	38%	38%	40%	36%			
Reserves Balance	\$153,414	\$95,414	\$143,414	\$323,414	\$230,414	\$543,414			
Reserves to Cover 90 days O&M Costs	\$301,740	\$324,723	\$331,315	\$338,226	\$345,952	\$354,492			

Pool

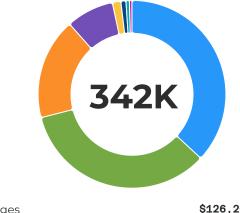
Expenditure Summary



Historical Expenditures Across Department



FY26 Expenditures by Expense Type



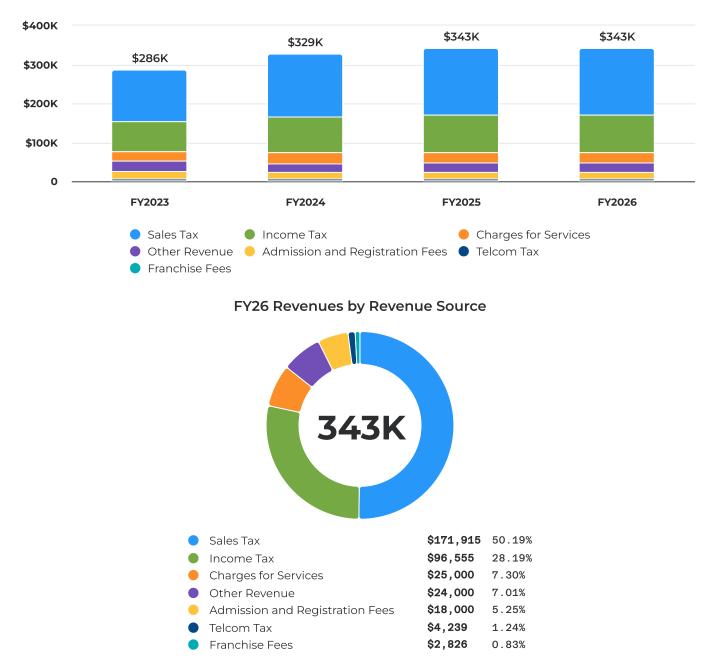
Wages	\$126,200	36.93%
Transfers Out	\$116,417	34.07%
Operating Expenses	\$59,600	17.44%
Capital	\$28,000	8.19%
Contract Services	\$5,000	1.46%
Benefits	\$3,000	0.88%
Contracted Services	\$2,000	0.59%
Supplies	\$1,500	0.44%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages					
Regular Salaries	\$165,122.62	-	-	-	-
Overtime	\$80.73	-	-	-	-
Regular Salaries	-	\$164,975.35	\$126,000.00	\$126,000.00	0.00%
Overtime	-	\$160.88	\$200.00	\$200.00	0.00%
Total Wages	\$165,203.35	\$165,136.23	\$126,200.00	\$126,200.00	0.00%
Benefits					
Benefits - Health & Life	\$2,709.75	-	-	-	-
Benefits - Health & Life	-	\$3,170.13	\$3,000.00	\$3,000.00	0.00%
Total Benefits	\$2,709.75	\$3,170.13	\$3,000.00	\$3,000.00	0.00%
Contract Services					
Training And Travel	\$1,336.26	-	-	-	-
Admin Fees To KRC	\$3,000.00	-	-	-	-
Training And Travel	-	\$1,937.82	\$2,000.00	\$2,000.00	0.00%
Admin Fees To KRC	-	\$3,000.00	\$3,000.00	\$3,000.00	0.00%
Total Contract Services	\$4,336.26	\$4,937.82	\$5,000.00	\$5,000.00	0.00%
Operating Expenses					
Utilities	\$4,436.22	-	-	-	-
Insurance	\$1,945.34	-	-	-	-
Equipment Maint And Repair	\$1,412.14	-	-	-	-
Other Contractual Services	\$8,263.88	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Marketing	\$220.00	-	-	-	-
Technological IT	\$5,499.65	-	-	-	-
Operating Supplies	\$3,159.15	-	-	-	-
Retail/Concession Supplies	\$5,143.17	-	-	-	-
Uniform & Safety Supplies	\$907.75	-	-	-	-
Maint/Repair Supplies	\$199.89	-	-	-	-
Chemical Supplies	\$9,598.92	-	-	-	-
Utilities	-	\$4,930.37	\$5,500.00	\$5,500.00	0.00%
Insurance	-	\$2,693.64	\$3,000.00	\$3,000.00	0.00%
Equipment Maint And Repair	-	-	\$10,000.00	\$10,000.00	0.00%
Building Maintenance	-	-	\$2,000.00	\$2,000.00	0.00%
Other Contractual Services	-	\$17,237.76	\$10,000.00	\$10,000.00	0.00%
Marketing	-	\$306.00	\$1,000.00	\$1,000.00	0.00%
Technological IT	-	\$4,707.79	\$2,000.00	\$2,000.00	0.00%
Technological Hardware	-	\$1,689.43	\$2,000.00	\$2,000.00	0.00%
Office Supplies	-	\$69.98	\$300.00	\$300.00	0.00%
Operating Supplies	-	\$1,964.71	\$3,500.00	\$3,500.00	0.00%
Retail/Concession Supplies	-	\$7,653.01	\$6,000.00	\$6,000.00	0.00%
Uniform & Safety Supplies	-	\$1,145.88	\$2,500.00	\$2,500.00	0.00%
Maint/Repair Supplies	-	\$132.39	\$800.00	\$800.00	0.00%
Chemical Supplies	-	\$8,719.95	\$11,000.00	\$11,000.00	0.00%
Total Operating Expenses	\$40,786.11	\$51,250.91	\$59,600.00	\$59,600.00	0.00%
Contracted Services					
Contractual/Technological	\$48.45	-	-	-	-
Contractual/Technological	-	\$1,763.08	\$2,000.00	\$2,000.00	0.00%
Total Contracted Services	\$48.45	\$1,763.08	\$2,000.00	\$2,000.00	0.00%
Supplies					
Minor Equipment	\$51.94	-	-	-	-
Minor Equipment	-	\$1,286.19	\$1,500.00	\$1,500.00	0.00%
Total Supplies	\$51.94	\$1,286.19	\$1,500.00	\$1,500.00	0.00%
Capital					
- Buildings & Structures	-	-	-	\$3,000.00	-
Other Capital Improvements	-	-	\$25,000.00	\$25,000.00	0.00%
Total Capital	-	_	\$25,000.00	\$28,000.00	12.00%
Other Expenses			• • • • • • • •		
Depreciation Expenses	-	\$460,630.22	-	_	_
Total Other Expenses	-	\$460,630.22	_	_	_
Transfers Out		÷,000.22			
Trans To City Prop/Eq/Reserves	\$72,000.00	-	-	-	-
IT Expense To IT Budget	-	-	\$6,600.00	\$9,417.00	42.68%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Trans To City Prop/Eq/Reserves	-	\$80,000.00	\$110,000.00	\$107,000.00	-2.73%
Total Transfers Out	\$72,000.00	\$80,000.00	\$116,600.00	\$116,417.00	-0.16%
Total Expenditures	\$285,135.86	\$768,174.58	\$338,900.00	\$341,717.00	0.83%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sales Tax					
Sales Tax	-	\$162,437.18	\$171,915.00	\$171,915.00	0.00%
Sales Tax	\$132,562.49	-	-	-	-
Total Sales Tax	\$132,562.49	\$162,437.18	\$171,915.00	\$171,915.00	0.00%
Income Tax					
State Income/Local Use Tax	-	\$92,431.48	\$96,555.00	\$96,555.00	0.00%

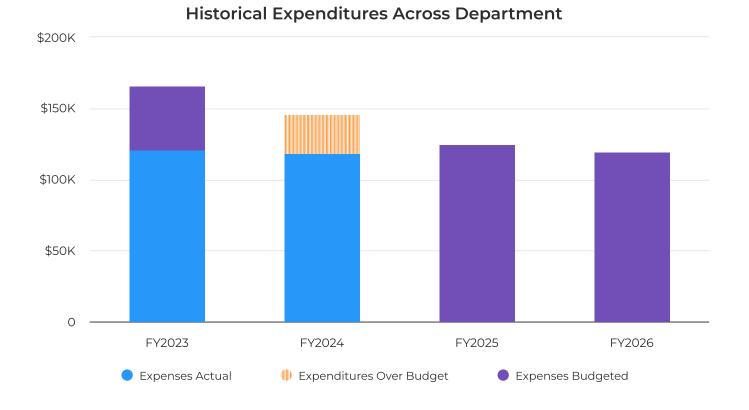
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
State Income/Local Use Tax	\$76,113.28	-	-	-	-
Total Income Tax	\$76,113.28	\$92,431.48	\$96,555.00	\$96,555.00	0.00%
Telcom Tax					
Simplified Muni Telecom Tx	-	\$5,041.70	\$4,239.00	\$4,239.00	0.00%
Simplified Muni Telecom Tx	\$4,905.61	-	-	-	-
Total Telcom Tax	\$4,905.61	\$5,041.70	\$4,239.00	\$4,239.00	0.00%
Charges for Services					
Lesson Fees	-	\$21,322.22	\$20,000.00	\$20,000.00	0.00%
Facility Rental	-	\$5,502.50	\$5,000.00	\$5,000.00	0.00%
Lesson Fees	\$20,570.50	-	-	-	-
Facility Rental	\$4,200.00	-	-	-	-
Total Charges for Services	\$24,770.50	\$26,824.72	\$25,000.00	\$25,000.00	0.00%
Franchise Fees					
CATV Franchise	-	\$2,870.66	\$2,826.00	\$2,826.00	0.00%
CATV Franchise	\$2,617.46	-	-	-	-
Total Franchise Fees	\$2,617.46	\$2,870.66	\$2,826.00	\$2,826.00	0.00%
Other Revenue					
Season Passes	-	\$12,770.00	\$13,000.00	\$13,000.00	0.00%
Concessions	-	\$10,992.25	\$11,000.00	\$11,000.00	0.00%
Season Passes	\$15,013.02	-	-	-	-
Concessions	\$11,148.05	-	-	-	-
Misc Revenue	\$124.00	-	-	-	-
Total Other Revenue	\$26,285.07	\$23,762.25	\$24,000.00	\$24,000.00	0.00%
Admission and Registration Fees					
Daily Admission	-	\$15,285.26	\$18,000.00	\$18,000.00	0.00%
Daily Admission	\$18,460.46	-	-	-	-
Total Admission and Registration Fees	\$18,460.46	\$15,285.26	\$18,000.00	\$18,000.00	0.00%
Total Revenues	\$285,714.87	\$328,653.25	\$342,535.00	\$342,535.00	0.00%

Critical Measures

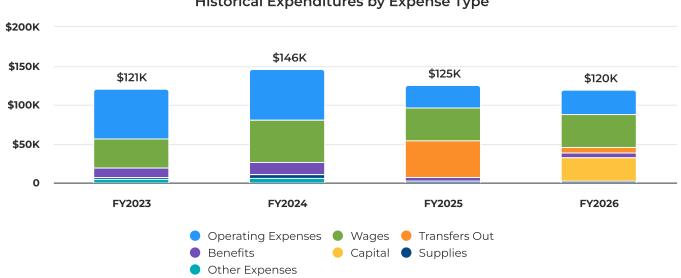
SWIMMING PO	OL'S CRITICAL	MEASUR	ES		1	
Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	62%	60%	72%	65%	61%	58%
Revenue Dedicated to Personnel Costs						
will not exceed 45%						
Actual Revenue Dedicated to Personnel Costs	40%	38%	46%	41%	39%	37%
Operating Cost (Less Personnel) will not						
exceed \$700 per day						
Actual Operating Cost (Less Personnel)/Day	\$698.37	\$775.17	\$790.67	\$806.49	\$822.62	\$839.07
Days Open	100	100	100	100	100	100
Reserves Balance	\$153,822	\$260,822	\$363,822	\$503,822	\$668,822	\$858,822
Reserves to Cover 90 days O&M Costs	\$49,028	\$50,971	\$52,469	\$54,013	\$55,605	\$57,247

Cemetery

Expenditure Summary



Expenditures by Expense Type



Historical Expenditures by Expense Type

FY26 Expenditures by Expense Type

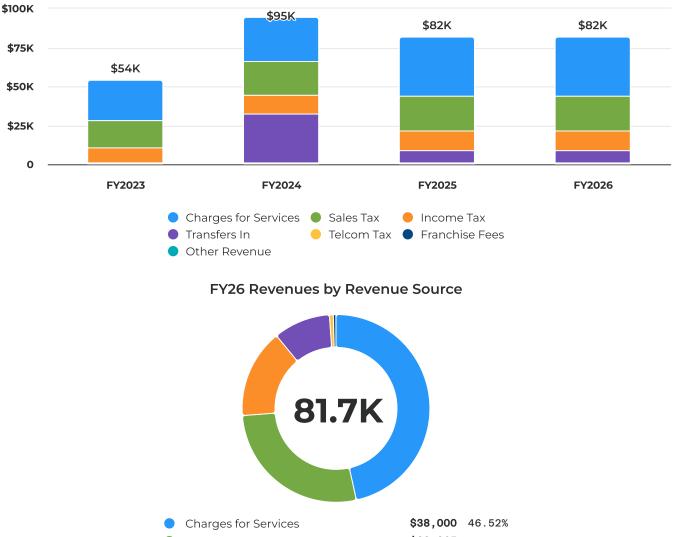


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages					
Regular Salaries	-	\$52,874.24	\$40,000.00	\$40,000.00	0.00%
Overtime	-	\$1,849.52	\$1,500.00	\$1,500.00	0.00%
Regular Salaries	\$35,860.50	-	-	-	-
Overtime	\$1,493.34	-	-	-	-
Total Wages	\$37,353.84	\$54,723.76	\$41,500.00	\$41,500.00	0.00%
Benefits					
Benefits - Health, Life	-	\$15,282.92	\$5,000.00	\$5,000.00	0.00%
Benefits - Health, Life	\$11,911.28	-	-	-	-
Total Benefits	\$11,911.28	\$15,282.92	\$5,000.00	\$5,000.00	0.00%
Operating Expenses					
Utilities	-	\$2,233.95	\$1,000.00	\$1,000.00	0.00%
Insurance	-	\$1,362.59	\$530.00	\$530.00	0.00%
Equipment Maint / Repair	-	\$795.97	\$3,000.00	\$3,000.00	0.00%
Vehicle Maint/Repair	-	\$3,242.98	\$800.00	\$800.00	0.00%
Building Maintenance	-	\$969.00	\$1,000.00	\$1,000.00	0.00%
Other Contractual Services	-	\$3,987.17	\$4,500.00	\$4,500.00	0.00%
Fuels for Vehicles/Equip	-	\$80.97	\$250.00	\$250.00	0.00%
Operating Supplies	-	\$48,586.02	\$13,000.00	\$13,000.00	0.00%
Tress-Purchase&Supplies	-	\$849.15	-	-	-
Uniform & Safety Supplies	-	\$271.97	\$300.00	\$300.00	0.00%
Maint/Repair Supplies	-	\$2,658.08	\$2,000.00	\$2,000.00	0.00%
Vehicle Maint Supplies	-	\$246.58	\$400.00	\$400.00	0.00%

Cemetery

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Chemical Supplies	-	-	\$2,500.00	\$2,500.00	0.00%
Utilities	\$2,300.10	-	-	-	-
Insurance	\$546.09	-	-	-	-
Equipment Maint / Repair	\$2,496.41	-	-	-	-
Vehicle Maint/Repair	\$398.01	-	-	-	-
Building Maintenance	\$2,500.00	-	-	-	-
Other Contractual Services	\$8,404.03	-	-	-	-
Fuels for Vehicles/Equip	\$213.31	-	-	-	-
Operating Supplies	\$45,676.48	-	-	-	-
Tress-Purchase&Supplies	\$203.17	-	-	-	-
Uniform & Safety Supplies	\$418.64	-	-	-	-
Maint/Repair Supplies	\$948.48	-	-	-	-
Vehicle Maint Supplies	\$246.44	-	-	-	-
Other Contractual Services	-	-	-	\$3,000.00	-
Total Operating Expenses	\$64,351.16	\$65,284.43	\$29,280.00	\$32,280.00	10.25%
Supplies					
Minor Equipment	-	\$5,105.78	\$2,000.00	\$2,000.00	0.00%
Minor Equipment	\$2,321.80	-	-	-	-
Total Supplies	\$2,321.80	\$5,105.78	\$2,000.00	\$2,000.00	0.00%
Capital					
Other Capital Improvements	-	-	-	\$31,000.00	-
Total Capital	-	-	-	\$31,000.00	-
Other Expenses					
Depreciation Expense	-	\$5,575.73	-	-	-
Depreciation Expense	\$4,629.19	-	-	-	-
Total Other Expenses	\$4,629.19	\$5,575.73	-	-	-
Transfers Out					
Transfer to Gen Fd Reserves	-	-	\$7,500.00	-	-100.00%
Transfer To Cemetery 009-715	-	-	\$39,800.00	\$8,000.00	-79.90%
Total Transfers Out	-	-	\$47,300.00	\$8,000.00	-83.09%
Total Expenditures	\$120,567.27	\$145,972.62	\$125,080.00	\$119,780.00	-4.24%

Revenues by Revenue Source



_		+,	
	Sales Tax	\$22,265	27.26%
	Income Tax	\$12,505	15.31%
	Transfers In	\$8,000	9.79%
	Telcom Tax	\$549	0.67%
	Franchise Fees	\$366	0.45%

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sales Tax					
Sales Tax	-	\$21,584.70	\$22,265.00	\$22,265.00	0.00%
Sales Tax	\$17,469.47	-	-	-	-
Total Sales Tax	\$17,469.47	\$21,584.70	\$22,265.00	\$22,265.00	0.00%
Income Tax					
State Income/Local Use Tax	-	\$12,269.48	\$12,505.00	\$12,505.00	0.00%
State Income/Local Use Tax	\$10,030.44	-	-	-	-

Cemetery

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Income Tax	\$10,030.44	\$12,269.48	\$12,505.00	\$12,505.00	0.00%
Telcom Tax					
Simpliifed Muni Telecom Tx	-	\$670.28	\$549.00	\$549.00	0.00%
Simpliifed Muni Telecom Tx	\$646.48	-	-	-	-
Total Telcom Tax	\$646.48	\$670.28	\$549.00	\$549.00	0.00%
Charges for Services					
Grave Opening Fees	-	\$28,390.04	\$38,000.00	\$38,000.00	0.00%
Grave Opening Fees	\$25,500.00	-	-	-	-
Total Charges for Services	\$25,500.00	\$28,390.04	\$38,000.00	\$38,000.00	0.00%
Franchise Fees					
Cable Franchise Fee	-	\$382.75	\$366.00	\$366.00	0.00%
Cable Franchise Fee	\$344.94	-	-	-	-
Total Franchise Fees	\$344.94	\$382.75	\$366.00	\$366.00	0.00%
Other Revenue					
Misc Revenue	-	\$376.08	-	-	-
Total Other Revenue	-	\$376.08	-	-	-
Transfers In					
Transfer from General Admin	-	\$31,000.00	-	-	-
Trans from Cem Brd of Mgrs Int	-	-	\$8,000.00	\$8,000.00	0.00%
Total Transfers In	-	\$31,000.00	\$8,000.00	\$8,000.00	0.00%
Total Revenues	\$53,991.33	\$94,673.33	\$81,685.00	\$81,685.00	0.00%

Cemetery- Capital Projects

City of Highland, II	linois				
Cemetery					
25/26 thru 29/3	0				
PROJECTS BY BUDG	ETTEM				
Budget Item	25/26	26/27	27/28	28/29	28/29
Land Account #510					
Total Land Account #510	-	-	-	-	-
Building Account #520					
Total Building Account #520	-	-	-	-	-
Equipment Account #530					
Total Equipment Account #530	-	-	-	-	-
Lines, Roads, Etc Account #540					
Cemetery Road Replacement- Cem Board of Managers Budget	-	31,000	31,000	31,000	31,000
Total Lines, Roads, Etc Account #540	-	31,000	31,000	31,000	31,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550		-	-	-	-
Total Capital Expenditures Projected	-	31,000	31,000	31,000	31,000

Critical Measures

CEMETERY'S CRITICAL MEASURES								
Revenue Dedicated to O&M will not exceed 75%								
Actual Revenue Dedicated to O&M	69%	95%	104%	103%	100%	99%		
Revenue Dedicated to Personnel Costs								
will not exceed 45%								
Actual Revenue Dedicated to Personnel Costs	40%	57%	63%	62%	61%	60%		
Reserves Balance	\$0	\$0	\$16,000	\$34,000	\$55,000	\$77,500		
Reserves to Cover 90 days O&M Costs	\$17,822	\$19,179	\$19,734	\$20,307	\$20,307	\$20,897		
(Excess Planned for Road Improvements throughout the C								

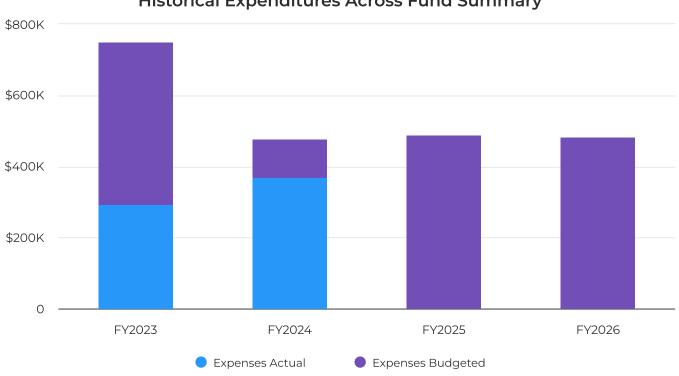
COMMUNITY DEVELOPMENT

Mallord Hubbard, Director of Economic Development

- Continue to effectively & strategically deploy incentives to support local investment and growth activities.
- Continue Façade Improvement Program for commercial buildings within the Business District.
- Identify and pursue additional grant opportunities and other funding mechanisms necessary to support City projects
- Deploy Home Builder Incentives to spur additional construction of single-family homes
- Highlight the growth and development of Highland through marketing opportunities to promote existing businesses and position Highland as an attractive option for future development.
- Coordinate with businesses located on downtown square to highlight revitalization efforts and increase foot traffic through enhanced marketing
- Formulate and implement plans to enhance parking in the Downtown Square area

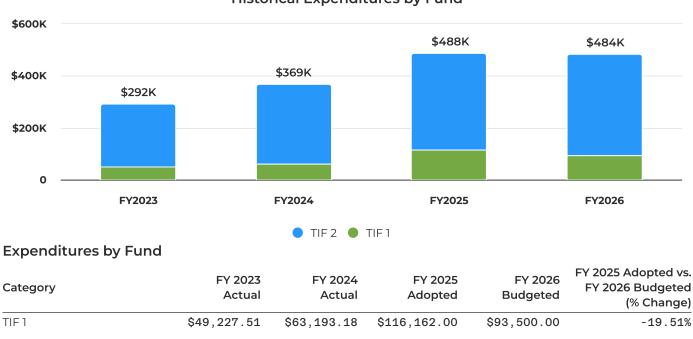
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Expenditure Summary



Historical Expenditures Across Fund Summary

Expenditures by Fund

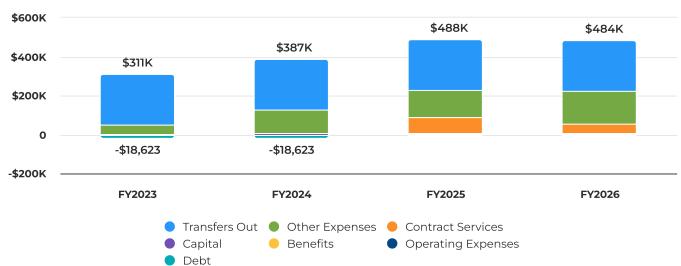


Historical Expenditures by Fund

atagany	FY 2023	FY 2024	

Total Expenditures	\$292,193.88	\$368,515.57	\$488,375.00	\$484,405.00	-0.81%
TIF 2	\$242,966.37	\$305,322.39	\$372,213.00	\$390,905.00	5.02%
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)

Expenditures by Expense Type



Historical Expenditures by Expense Type

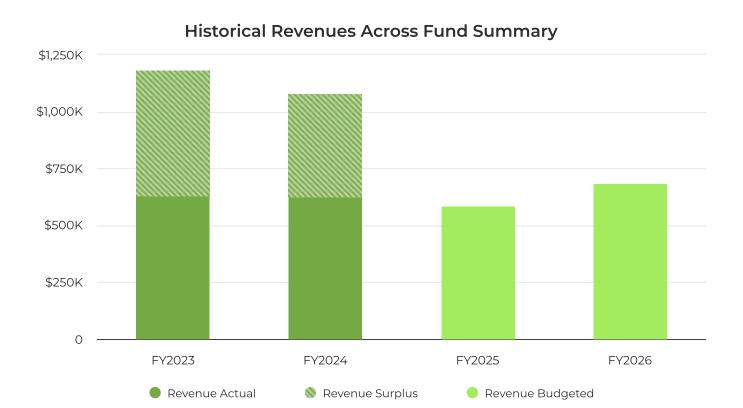
Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefits					
Legal/Attorney Fees	-	-	\$2,500.00	\$2,500.00	0.00%
Legal/Attorney Fees	-	-	\$2,500.00	\$2,500.00	0.00%
Total Benefits	-	-	\$5,000.00	\$5,000.00	0.00%
Contract Services					
Engineering / Consulting	-	-	\$34,000.00	-	-100.00%
Engineering/Consulting	-	-	\$50,000.00	\$50,000.00	0.00%
Total Contract Services	-	-	\$84,000.00	\$50,000.00	-40.48%
Operating Expenses					
Other Contractual Services	\$955.00	-	-	-	-
Other Contractual Services	-	-	\$955.00	\$1,000.00	4.71%
Other Contractual Services	\$955.00	-	-	-	-
Other Contractual Services	-	-	\$955.00	\$955.00	0.00%
Total Operating Expenses	\$1,910.00	-	\$1,910.00	\$1,955.00	2.36%
Capital					
Other Capital Improvements	-	\$9,337.58	-	-	-

FY 2025 Adopted vs.

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Engineering for Capital	\$1,110.50	-	-	-	-
Total Capital	\$1,110.50	\$9,337.58	-	-	-
Other Expenses					
Depreciation Expense	\$30,518.40	-	-	-	-
Incentives	\$17,754.11	-	-	-	-
Depreciation Expense	-	\$30,518.40	-	-	-
Incentives	-	\$23,337.20	\$78,707.00	\$90,000.00	14.35%
Incentives	\$523.71	-	-	-	-
Incentives	-	\$63,945.15	\$57,758.00	\$76,000.00	31.58%
Total Other Expenses	\$48,796.22	\$117,800.75	\$136,465.00	\$166,000.00	21.64%
Transfers Out					
Transfer to TIF #2 Bond Repay	\$258,999.96	-	-	-	-
Transfer to TIF #2 Bond Repay	-	\$260,000.04	\$261,000.00	\$261,450.00	0.17%
Total Transfers Out	\$258,999.96	\$260,000.04	\$261,000.00	\$261,450.00	0.17%
Debt					
Interest Expense	-\$18,622.80	-	-	-	-
Interest Expense	-	-\$18,622.80	-	-	-
Total Debt	-\$18,622.80	-\$18,622.80	-	-	-
Total Expenditures	\$292,193.88	\$368,515.57	\$488,375.00	\$484,405.00	-0.81%

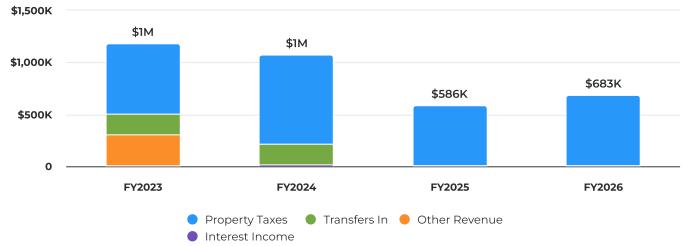
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Revenues by Fund



Revenues by Revenue Source

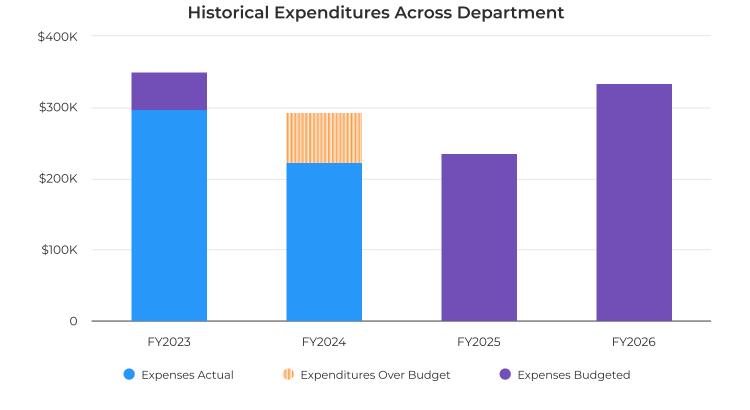


Revenues by Revenue Source

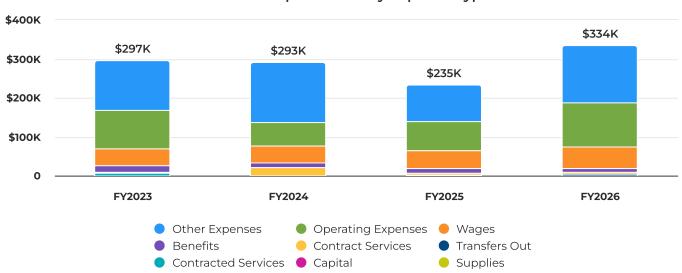
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes					
Property Tax (TIF)	-	\$322,320.60	\$200,000.00	\$275,000.00	37.50%
Property Tax (TIF)	\$202,416.06	-	-	-	-
Property Tax TIF #2	-	\$535,897.20	\$380,000.00	\$400,000.00	5.26%
Property Tax TIF #2	\$472,762.41	-	-	-	-
Total Property Taxes	\$675,178.47	\$858,217.80	\$580,000.00	\$675,000.00	16.38%
Other Revenue					
Misc Revenue	\$300,000.00	-	-	-	-
Total Other Revenue	\$300,000.00	-	-	-	-
Interest Income					
Interest Income	-	\$10,474.66	\$3,000.00	\$5,000.00	66.67%
Interest Income	\$3,844.61	-	-	-	-
Interest Income	-	\$5,635.74	\$3,000.00	\$3,000.00	0.00%
Interest Income	\$3,116.49	-	-	-	-
Total Interest Income	\$6,961.10	\$16,110.40	\$6,000.00	\$8,000.00	33.33%
Transfers In					
From TIF #2 Bond Repayment	-	\$205,000.00	-	-	-
From TIF #2 Bond Repayment	\$200,000.00	-	-	-	-
Total Transfers In	\$200,000.00	\$205,000.00	-	-	-
Total Revenues	\$1,182,139.57	\$1,079,328.20	\$586,000.00	\$683,000.00	16.55%

Economic Development

Expenditure Summary



Expenditures by Expense Type



Historical Expenditures by Expense Type

FY26 Expenditures by Expense Type

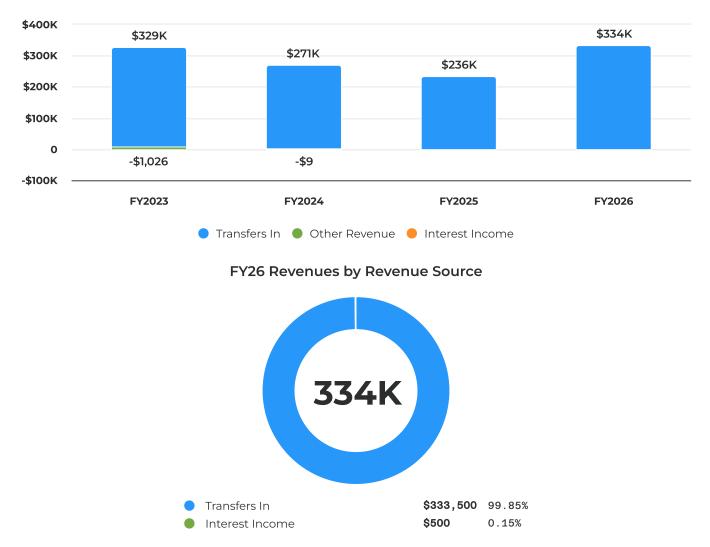


Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages					
Regular Salaries	\$44,043.74	-	-	-	-
Regular Salaries	-	\$45,307.25	\$46,000.00	\$55,000.00	19.57%
Total Wages	\$44,043.74	\$45,307.25	\$46,000.00	\$55,000.00	19.57%
Benefits					
Benefits Health and Life	\$6,792.37	-	-	-	-
Legal / Attorney Fees	\$11,364.53	-	-	-	-
Benefits Health and Life	-	\$8,197.56	\$8,500.00	\$8,500.00	0.00%
Legal / Attorney Fees	-	\$3,166.99	\$4,460.00	\$2,000.00	-55.16%
Total Benefits	\$18,156.90	\$11,364.55	\$12,960.00	\$10,500.00	-18.98%
Contract Services					
Training And Travel	\$808.15	-	-	-	-
Telephone/Communications	\$562.02	-	-	-	-
Engineering / Consulting	-	\$19,515.59	-	-	-
Training And Travel	-	\$162.40	\$3,000.00	\$3,000.00	0.00%
Telephone/Communications	-	\$612.82	\$700.00	\$700.00	0.00%
Total Contract Services	\$1,370.17	\$20,290.81	\$3,700.00	\$3,700.00	0.00%
Operating Expenses					
Other Contractual Services	\$91,230.97	-	-	-	-
Marketing	\$2,720.00	-	-	-	-
Technological IT	\$2,885.83	-	-	-	-
Postage	-	\$5.12	\$200.00	-	-100.00%
Other Contractual Services	-	\$54,121.09	\$70,000.00	\$110,000.00	57.14%
Marketing	-	\$1,732.50	\$3,500.00	\$3,500.00	0.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Technological IT	-	\$2,354.40	-	-	-
Technological Hardware	-	\$1,217.38	-	-	-
Department Specific Technology	-	\$588.00	\$600.00	\$600.00	0.00%
Office Supplies	-	-	\$100.00	\$100.00	0.00%
Operating Supplies	-	-	\$200.00	\$200.00	0.00%
Total Operating Expenses	\$96,836.80	\$60,018.49	\$74,600.00	\$114,400.00	53.35%
Contracted Services					
Contractual/Technological	\$6,290.34	-	-	-	-
Contractual/Technological	-	\$923.90	-	-	-
Total Contracted Services	\$6,290.34	\$923.90	-	-	-
Supplies					
Minor Equipment	-	-	\$250.00	\$250.00	0.00%
Total Supplies	-	-	\$250.00	\$250.00	0.00%
Capital					
Engineering For Capital	\$1,056.00	-	-	-	-
Total Capital	\$1,056.00	-	-	-	-
Other Expenses					
Depreciation Expense	\$21,734.81	-	-	-	-
Incentives	\$73,381.10	-	-	-	-
Business District Incentives	\$33,778.51	-	-	-	-
Depreciation Expense	-	\$21,734.81	-	-	-
Incentives	-	\$48,571.31	\$25,000.00	\$30,725.00	22.90%
Business District Incentives	-	\$84,422.13	\$68,990.00	\$114,500.00	65.97%
Total Other Expenses	\$128,894.42	\$154,728.25	\$93,990.00	\$145,225.00	54.51%
Transfers Out					
IT Expense To IT Budget	-	-	\$3,268.00	\$4,709.00	44.09%
Total Transfers Out	-	-	\$3,268.00	\$4,709.00	44.09%
Total Expenditures	\$296,648.37	\$292,633.25	\$234,768.00	\$333,784.00	42.18%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Revenue					
Misc Revenue	-	\$2,000.00	-	-	-
Misc Revenue	\$8,950.00	-	-	-	-
Total Other Revenue	\$8,950.00	\$2,000.00	-	-	-
Interest Income					
Interest Income	-	-\$8.94	\$500.00	\$500.00	0.00%
Interest Income	-\$1,026.49	-	-	-	-
Total Interest Income	-\$1,026.49	-\$8.94	\$500.00	\$500.00	0.00%
Transfers In					
From General Admin Fund	-	\$269,000.00	\$180,000.00	\$219,000.00	21.67%
Transfer From Bus District A	-	-	\$55,000.00	\$114,500.00	108.18%
From General Admin Fund	\$320,000.00	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Transfers In	\$320,000.00	\$269,000.00	\$235,000.00	\$333,500.00	41.91%
Total Revenues	\$327,923.51	\$270,991.06	\$235,500.00	\$334,000.00	41.83%

Public Works

Joe Gillespie, Director of Public Works

Description of Functions

The Department of Public Works has four divisions consisting of Street and Alley, Water Distribution/Sewer Collection, Water Treatment Plant, and Water Reclamation Facility, providing maintenance and management throughout the city.

The administration office has three full-time employees, including the director, resident engineer, and administrative assistant.

Services and Responsibilities

• STREET & ALLEY DIVISION

The Street and Alley Division has eight full-time employees to maintain improvements within the rights-of-way of Highland. Various duties include street sweeping, snow plowing, sidewalk repair and replacement, pavement patching, tree pruning and removal, storm sewer maintenance, mosquito abatement, grass and weed control of right-of-way, and maintenance of approximately 66 miles of streets and alleys.

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STREETS

All streets and alleys within city limits are maintained by the Street and Alley Division. The division's largest annual project is the street sealing program, where crews seal the oil-and-chip streets on a rotating basis. Street sweeping is provided all year round. The sweeper is forced to bypass any areas with cars parked along the curb. Street signs are maintained and replaced on an as-needed basis.

STORM SEWERS

Sewers may become momentarily overwhelmed and may not take water immediately during substantial rainfall in a short period. Crews clean and flush storm sewers when needed.

• WATER RECLAMATION FACILITY

The Water Reclamation Facility has three full-time employees to process wastewater for Highland residents and businesses.

The process uses an oxidation ditch and aerobic digester to treat an average of 1.1 million gallons per day (gpd) with a total design capacity of 2.0 million gpd.

• WATER & SEWER DIVISION

The Water Distribution/Sewer Collection Division has seven full-time employees. Various duties include water main repair, hydrant flushing, hydrant testing, new water services, sanitary sewer main jetting, and manhole maintenance. The division is responsible for 89 miles of water main and 61 miles of sanitary sewer.

• WATER TREATMENT PLANT

The Water Treatment Plant has four full-time employees to process and supply water to Highland, St. Jacob, Grantfork, Pierron, and Country Hills Subdivision.

The plant treats surface water drawn from Silver Lake. The average daily process produces 1.2 million gallons per day (gpd) with a total design capacity of 4.2 million gpd. Finished water is stored and distributed from the ground storage and standpipe tank on IL Rte. 143, the elevated tower at 13th and Zschokke streets, and the clear wells at the plant.

Major Initiatives

Goals for 2025-2026

Street and Alley/ Public Works Admin

- Repair or replacement and insulation on the main shop building
- Street and Alley facility parking lot surface replacement
- Replace one heavy-duty single-axle dump truck
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the City

Non-Home Rule Sales Tax

- Begin construction of an intersection at U.S. Hwy. 40 and Sycamore Street
- Pavement Rehabilitation for improvements to the original town streets
- Begin design of a new shared use path from the Lindenthal Campus to the new Primary Campus along Parkhill Drive and through the VFW property

th

Begin preliminary engineering to reconstruct Poplar Street from VFW Road to 30 Street

Motor Fuel Tax

Sealcoating city streets program

Water Fund

Water Treatment Plant

- Continuing replacement of process control devices throughout the plant
- Clean out sludge lagoon #1
- Continuing improvements to the plant building and grounds

Water Distribution

- Replace the backhoe
- Replace the mini excavator
- Replace water mains Pine Street, Washington Street, 19 Street

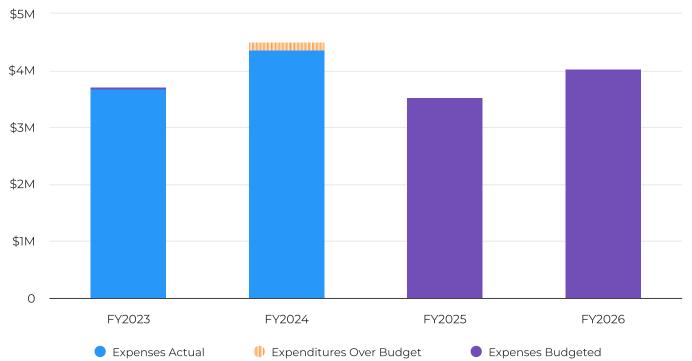
Sewer Fund

Sewer Collection Plant

Cured-In-Place Pipe lining

Water Reclamation Facility

• No major capital items proposed



Historical Expenditures Across Public Works

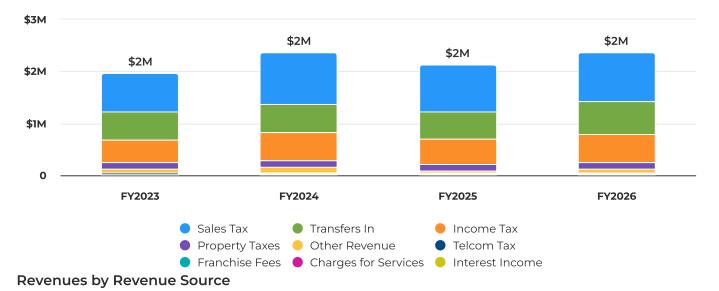
Expenditures by Expense Type



Historical Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages	\$657,779.82	\$647,591.28	\$719,688.06	\$714,966.95	-0.66%
Benefits	\$119,487.57	\$173,201.90	\$160,683.41	\$218,835.67	36.19%
Contract Services	\$7,156.47	\$32,542.25	\$25,850.00	\$25,500.00	-1.35%
Operating Expenses	\$262,847.09	\$262,898.63	\$320,462.00	\$282,390.00	-11.88%
Contracted Services	\$6,320.10	\$11,739.04	\$1,500.00	\$3,100.00	106.67%
Supplies	\$19,021.85	\$35,896.30	\$48,000.00	\$40,000.00	-16.67%
Capital	\$814.60	-\$1,042.50	\$1,139,000.00	\$1,630,600.00	43.16%
Other Expenses	\$1,778,239.16	\$1,826,552.18	-	-	-
Transfers Out	\$684,000.00	\$1,344,996.00	\$573,785.00	\$577,477.00	0.64%
Debt	\$147,587.69	\$171,423.29	\$535,100.00	\$535,100.00	0.00%
Total Expenditures	\$3,683,254.35	\$4,505,798.37	\$3,524,068.47	\$4,027,969.62	14.30%

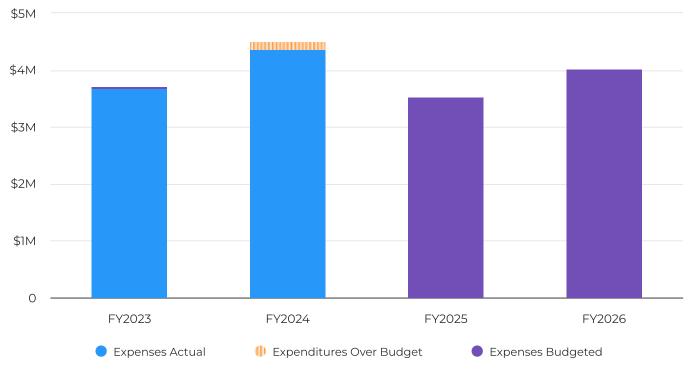
Revenues by Revenue Source



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes	\$132,587.58	\$124,698.28	\$140,000.00	\$135,000.00	-3.57%
Sales Tax	\$750,502.34	\$985,659.71	\$901,762.50	\$947,175.00	5.04%
Income Tax	\$430,915.26	\$559,714.64	\$480,075.00	\$531,975.00	10.81%
Telcom Tax	\$27,773.11	\$30,675.11	\$23,355.00	\$23,355.00	0.00%
Charges for Services	\$7,200.00	\$7,970.67	\$22,200.00	\$22,200.00	0.00%
Franchise Fees	\$14,818.73	\$17,547.32	\$14,051.90	\$15,570.00	10.80%
Other Revenue	\$74,355.99	\$96,319.97	\$20,000.00	\$59,913.28	199.57%
Interest Income	\$2,616.77	\$3,243.93	\$2,000.00	\$2,000.00	0.00%
Transfers In	\$534,000.00	\$534,996.00	\$535,100.00	\$635,100.00	18.69%
Total Revenues	\$1,974,769.78	\$2,360,825.63	\$2,138,544.40	\$2,372,288.28	10.93%

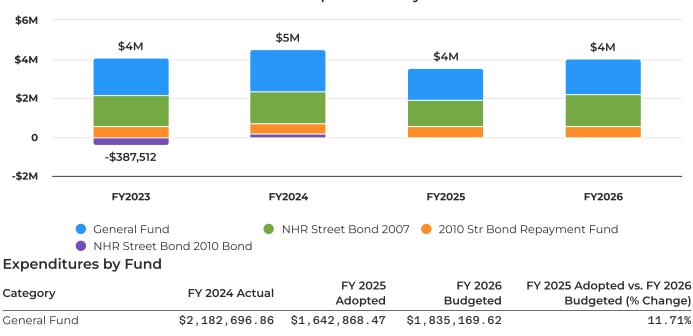
Street & Alley

Expenditure Summary



Historical Expenditures Across Department

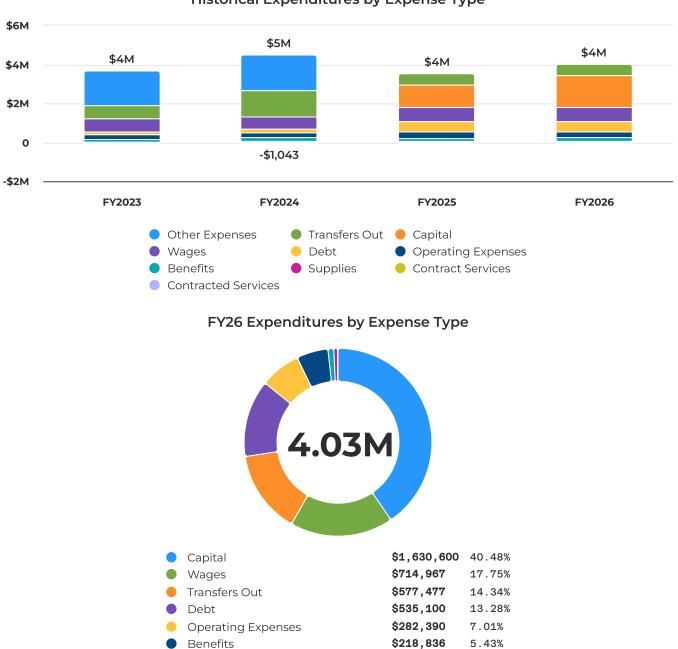
Expenditures by Fund



Historical Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
NHR Street Bond 2007	\$1,640,513.82	\$1,346,100.00	\$1,657,700.00	23.15%
NHR Street Bond 2010 Bond	\$147,487.69	-	-	-
2010 Str Bond Repayment Fund	\$535,100.00	\$535,100.00	\$535,100.00	0.00%
Total Expenditures	\$4,505,798.37	\$3,524,068.47	\$4,027,969.62	14.30%

Expenditures by Expense Type



\$40,000

\$25,500

\$3,100

0.99%

0.63%

0.08%

Historical Expenditures by Expense Type

Supplies

Contract Services Contracted Services

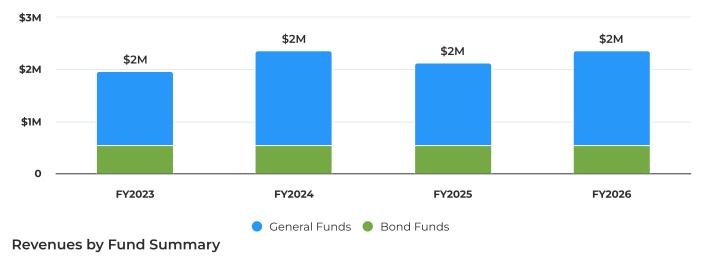
Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages				
Regular Salaries	\$633,350.52	\$699,688.06	\$694,966.95	-0.67%
Overtime	\$14,240.76	\$20,000.00	\$20,000.00	0.00%
Total Wages	\$647,591.28	\$719,688.06	\$714,966.95	-0.66%
Benefits				
Benefits - Health & Life	\$115,081.20	\$130,653.41	\$173,805.67	33.03%
Benefits - Other	\$19,987.55	-	-	-
Benefit Social Sec/Medicare	\$271.22	-	-	-
Benefit IMRF	\$210.02	-	-	-
Salary/Car Allowance	\$26.76	\$30.00	\$30.00	0.00%
Legal / Attorney Fees	\$37,625.15	\$30,000.00	\$45,000.00	50.00%
Total Benefits	\$173,201.90	\$160,683.41	\$218,835.67	36.19%
Contract Services				
Engineering / Consulting	\$20,708.25	\$20,000.00	\$20,000.00	0.00%
Training And Travel	\$1,410.86	\$2,000.00	\$2,000.00	0.00%
Telephone / Communications	\$2,923.14	\$3,850.00	\$3,500.00	-9.09%
Engineering / Consulting	\$7,500.00	-	-	-
Total Contract Services	\$32,542.25	\$25,850.00	\$25,500.00	-1.35%
Operating Expenses				
Postage	\$39.28	\$100.00	\$100.00	0.00%
Utilities	\$17,226.38	\$22,000.00	\$22,000.00	0.00%
Rentals And Leases	\$2,570.27	\$3,500.00	\$3,500.00	0.00%
Insurance	\$9,533.52	\$4,802.00	\$8,000.00	66.60%
Equipment Maint And Repair	\$11,203.98	\$25,000.00	\$20,000.00	-20.00%
Vehicle Maint/Repair	\$8,843.18	\$20,000.00	\$20,000.00	0.00%
Building Maintenance	\$9,599.50	\$30,000.00	\$7,500.00	-75.00%
Other Contractual Services	\$30,760.27	\$35,000.00	\$35,000.00	0.00%
Trees-Contracted Work	\$69,275.00	\$75,000.00	\$70,000.00	-6.67%
Technological IT	\$16,491.04	-	-	-
Technological Hardware	\$130.82	-	-	-
Department Specific Technology	-	\$4,860.00	\$5,090.00	4.73%
Office Supplies	-	\$200.00	\$200.00	0.00%
Fuels for Vehicles/Equip	\$30,104.22	\$45,000.00	\$40,000.00	-11.11%
Operating Supplies	\$22,280.72	\$25,000.00	\$20,000.00	-20.00%
Uniform & Safety Supplies	\$2,073.20	\$4,000.00	\$4,500.00	12.50%
Maint/Repair Supplies	\$4,517.17	\$8,000.00	\$8,000.00	0.00%
Vehicle Maint Supplies	\$18,413.39	\$10,000.00	\$10,000.00	0.00%
Chemical Supplies	\$9,436.69	\$8,000.00	\$8,500.00	6.25%
Other Contractual Services	\$400.00	-	-	-
Total Operating Expenses	\$262,898.63	\$320,462.00	\$282,390.00	-11.88%

Streets Alley

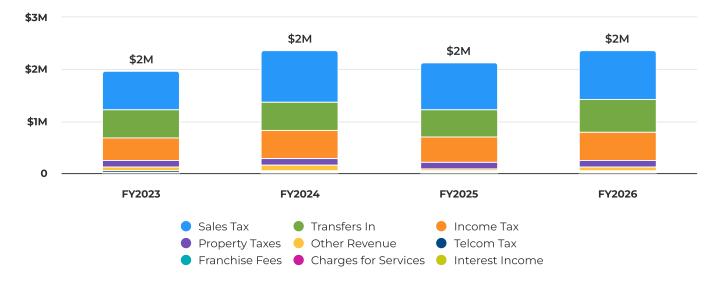
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Contracted Services				
Contractual/Technological	\$11,739.04	\$1,500.00	\$3,100.00	106.67%
Total Contracted Services	\$11,739.04	\$1,500.00	\$3,100.00	106.67%
Supplies				
Minor Equipment	\$35,122.54	\$33,000.00	\$30,000.00	-9.09%
Minor EqStorm Drainage	\$773.76	\$15,000.00	\$10,000.00	-33.33%
Total Supplies	\$35,896.30	\$48,000.00	\$40,000.00	-16.67%
Capital				
Engineering For Capital	-	-	\$15,000.00	-
Buildings & Structures	-	\$40,000.00	\$150,000.00	275.00%
Equipment	-\$1,384.31	\$101,000.00	\$183,000.00	81.19%
Roads Etc - New/Repl	-	\$137,000.00	\$110,000.00	-19.71%
Storm Drainage	-	\$50,000.00	\$50,000.00	0.00%
Engineering For Capital	-	\$45,000.00	\$295,000.00	555.56%
Right of Way	-	\$66,000.00	\$127,600.00	93.33%
Road Rehab - 20% NHR Sales Tax	\$341.81	\$700,000.00	\$700,000.00	0.00%
Total Capital	-\$1,042.50	\$1,139,000.00	\$1,630,600.00	43.16%
Other Expenses				
Depreciation Expenses	\$729,276.17	-	-	-
Depreciation Expenses	\$1,097,276.01	-	-	-
Total Other Expenses	\$1,826,552.18	-	-	-
Transfers Out				
IT Expense To IT Budget	-	\$32,685.00	\$42,377.00	29.65%
Trans To City Prop/Eq/Reserves	\$275,000.00	\$6,000.00	-	-100.00%
Transfer to 2010 Street Bond	\$534,996.00	\$535,100.00	\$535,100.00	0.00%
Transfer to 2010 Strt Bnd Cons	\$535,000.00	-	-	-
Total Transfers Out	\$1,344,996.00	\$573,785.00	\$577,477.00	0.64%
Debt				
Amortization Expense- Lease	\$23,835.60	-	-	-
Interest Payments	\$147,487.69	-	-	-
Principal Payments	-	\$286,337.35	\$270,763.50	-5.44%
Other Debt Services	\$100.00	\$100.00	\$100.00	0.00%
Interest Payments	-	\$248,662.65	\$264,236.50	6.26%
Total Debt	\$171,423.29	\$535,100.00	\$535,100.00	0.00%
Total Expenditures	\$4,505,798.37	\$3,524,068.47	\$4,027,969.62	14.30%

Revenues by Fund Summary

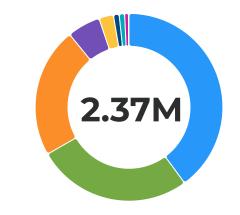


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
General Funds	\$1,438,153.01	\$1,822,585.70	\$1,601,444.40	\$1,835,188.28	14.60%
Bond Funds	\$536,616.77	\$538,239.93	\$537,100.00	\$537,100.00	0.00%
Total Revenues	\$1,974,769.78	\$2,360,825.63	\$2,138,544.40	\$2,372,288.28	10.93%

Revenues by Revenue Source



FY26 Revenues by Revenue Source



Sales Tax	\$947,175	39.93%
Transfers In	\$635,100	26.77%
Income Tax	\$531,975	22.42%
Property Taxes	\$135,000	5.69%
Other Revenue	\$59,913	2.53%
Telcom Tax	\$23,355	0.98%
Charges for Services	\$22,200	0.94%
Franchise Fees	\$15,570	0.66%
Interest Income	\$2,000	0.08%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes				
P.Tax-1/2 Rd & Bridge	\$111,476.96	\$120,000.00	\$120,000.00	0.00%
R.Tax-1/2 Rd/Bridge- Helve	\$13,221.32	\$15,000.00	\$12,000.00	-20.00%
R.Tax-1/2 Rd/Bridge-Salin	-	\$5,000.00	\$3,000.00	-40.00%
Total Property Taxes	\$124,698.28	\$140,000.00	\$135,000.00	-3.57%
Sales Tax				
Sales Tax	\$985,659.71	\$901,762.50	\$947,175.00	5.04%
Total Sales Tax	\$985,659.71	\$901,762.50	\$947,175.00	5.04%
Income Tax				
State Income / Local Use Tax	\$559,714.64	\$480,075.00	\$531,975.00	10.81%
Total Income Tax	\$559,714.64	\$480,075.00	\$531,975.00	10.81%
Telcom Tax				
Simplified Muni Telecom Tx	\$30,675.11	\$23,355.00	\$23,355.00	0.00%
Total Telcom Tax	\$30,675.11	\$23,355.00	\$23,355.00	0.00%
Charges for Services				
Rental/Lease Revenue	\$7,200.00	\$7,200.00	\$7,200.00	0.00%
Connection Fees	\$770.67	\$15,000.00	\$15,000.00	0.00%
Total Charges for Services	\$7,970.67	\$22,200.00	\$22,200.00	0.00%
Franchise Fees				
Cable Franchise Fee	\$17,547.32	\$14,051.90	\$15,570.00	10.80%
Total Franchise Fees	\$17,547.32	\$14,051.90	\$15,570.00	10.80%

City of Highland Budget Summary Fiscal Year 2025-26 / Highland, Illinois

Streets Alley

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Revenue		Adopted	Budgeted	
Misc Street Div	\$13,521.15	\$20,000.00	\$10,000.00	-50.00%
Government Reimbursements	\$72,339.24	-	\$49,913.28	-
Gain on Sale of Asset	\$10,459.58	-	-	-
Total Other Revenue	\$96,319.97	\$20,000.00	\$59,913.28	199.57%
Interest Income				
Interest Income	\$3,243.93	\$2,000.00	\$2,000.00	0.00%
Total Interest Income	\$3,243.93	\$2,000.00	\$2,000.00	0.00%
Transfers In				
From City Prop/Eq/Reserves	-	-	\$100,000.00	-
From 2010 Street Bond Construc	\$534,996.00	\$535,100.00	\$535,100.00	0.00%
Total Transfers In	\$534,996.00	\$535,100.00	\$635,100.00	18.69%
Total Revenues	\$2,360,825.63	\$2,138,544.40	\$2,372,288.28	10.93%

Streets- Capital Projects

City of Highlan	d, Illinois				
Street Depa	rtment				
25/26 thru	29/30				
PROJECTS BY BI	JDGET ITE	EM			
Budget Item	25/26	26/27	27/28	28/29	29/30
Engineering for Capital Account #505					
Roof Replacement Engineering Cost	15,000				
Total Engineering for Capital Account #505	15,000	-	-	-	
Land Account #510					
Total Land Account #510	-	-	-	-	
Building Account #520					
Roof Replacement	120,000				
Insulation in Main Shop	30,000				
Total Building Account #520	150,000	-	-	-	
Equipment Account #530					
Replace 2011 International Dump Trucks (2)	170,000	170,000			
Kubota Tractor Replacement (2003)	,	30,000			
Replace Case Tractor Mower (2000)		150,000			
Trailer Jetter				45,000	
Replace 226 Cat Wheeled Skid Steer (2000)				130,000	
Replace 2013 International Dump Trucks (2)			180,000	180,000	
Replace Street Sweeper			117,000	117,000	117,000
Tyler Software Share	13,000		,	,	,
Total Equipment Account #530	183,000	350,000	297,000	472,000	117,000
Lines, Roads, Etc Account #540					
Sidewalks/Road Improvements	100,000	100,000	100,000	100,000	100,000
Seal Coating Alleys	10,000	10,000	10,000	10,000	10,000
Total Lines, Roads, Etc Account #540	110,000	110,000	110,000	110,000	110,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	-	-	-	-	
Storm Drainage Account #550-50					
Storm Drainage	50,000	50,000	50,000	50,000	50,000
Total Storm Drainage Account #550-50	50,000	50,000	50,000	50,000	50,000

Total Capital Improvements	508,000	510,000	457,000	632,000	277,000

NHR Sales Tax- Capital Projects

NHR Sales 25/26 thru 29					
25/26 titu 25	// 30				
PROJECTS BY BUE	GET ITEM				
Budget Item	25/26	26/27	27/28	28/29	29/30
Engineering for Capital Account #505					
Pavement Rehabilitation Prelim. Eng.	20,000	20,000	20,000	20,000	20,00
Pavement Rehabilitation Const. Eng.				,	,
Poplar Street South Reconstruction and Extension (New Primar	275,000				
Poplar Street Shared Use Path - VFW Rd. to 30th	270,000	290,000			
US 40 and Sycamore Intersection Construction CE		20,000			
		20,000			
Total Engineering for Capital Account #505	295,000	330,000	20,000	20,000	20,000
Land Account #510					
Total Land Account #510	-	-	-	_	
Right of Way Account #510-10					
Southern Peripheral Route Property Purchase-Weiss	40,000	90,000	90,000	90,000	90,000
Southern Peripheral Route Property Purchase-Plocher	21,600	21,600	21,600		
Southern Peripheral Route Property Purchase-Ernst	66,000	66,000	66,000	66,000	66,00
Southern Peripheral Route Property Purchase-Von Bokel				46,150	
Southern Peripheral Route Property Purchase-Gross				26,980	
Southern Peripheral Route Property Purchase-Gutzler					29,11
Southern Peripheral Route Property Purchase-Weinel					58,93
Southern Peripheral Route Property Purchase-Rinderer (former					32,66
Poplar Street Shared Use Path - VFW Rd. to 30th		100,000			,
Total Right of Way Account #510-10	127,600	277,600	177,600	229,130	276,70
Building Account #520					
Total Building Account #520	-	-	-	-	
Equipment Account #530					
Total Equipment Account #530	-	-	-	-	
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540		_	_	-	

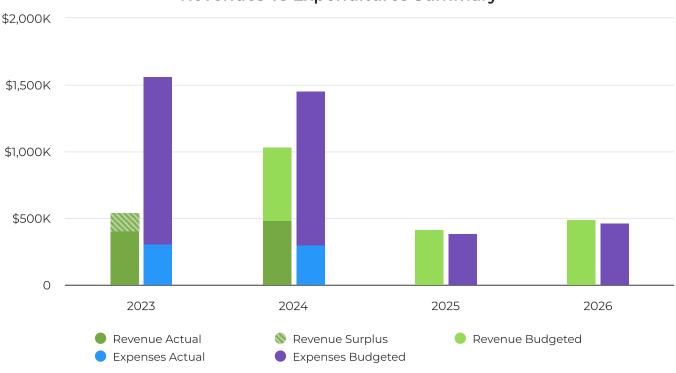
Road Rehab 20% NHR Account #540-10					
Pavement Rehabilitation	700,000	700,000	700,000	700,000	700,000
Poplar Street South Reconstruction		2,100,000			
Poplar Street Shared Use Path - VFW Rd. to 30th			2,162,000		
U.S. Hwy. 40 and Sycamore Intersection		800,000			
Poplar Street Resurfacing Broadway to Lindenthal					420,200
Total Road Rehab 20% NHR Account #540-10	700,000	3,600,000	2,862,000	700,000	1,120,200
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	_	-	_	-	
Total Capital Expenditures Projected	1,122,600	4,207,600	3,059,600	949,130	1,416,900

Critical Measures

STREETS / PW ADMIN	DEPARTM	ENT'S CRIT	FICAL MEA	<u>SURES</u>		
Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	79%	77%	86%	87%	89%	89%
O & M Cost per paved lane mile will not exceed \$19,	\$19,201	\$20,109	\$20,645	\$21,197	\$21,764	\$22,346
Personnel Cost per paved lane mile will not exceed \$	\$12,254	\$13,467	\$13,871	\$14,287	\$14,715	\$15,157
Paved Lane Miles	66	66	66	66	66	66
Reserves Balance	\$1,563,716	\$1,463,716	\$1,463,716	\$1,463,716	\$1,463,716	\$1,463,716
Reserves to Cover 90 days O&M Costs	\$312,477	\$327,247	\$335,984	\$344,961	\$354,185	\$363,664

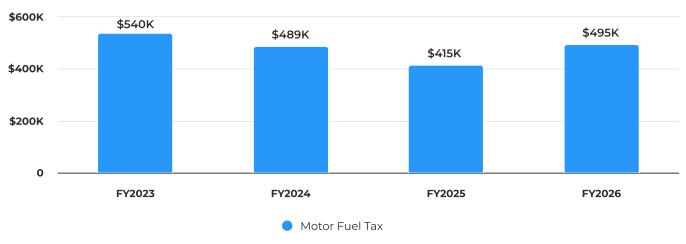
MFT

Summary



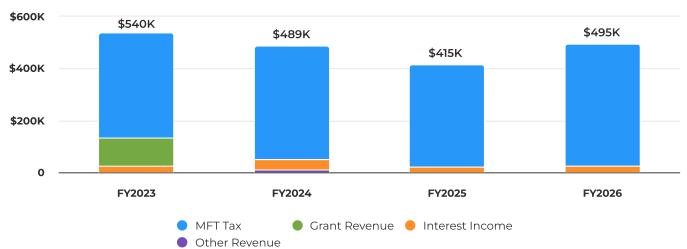
Revenues vs Expenditures Summary

Revenues by Fund



Historical Revenue by Fund

Revenues by Revenue Source

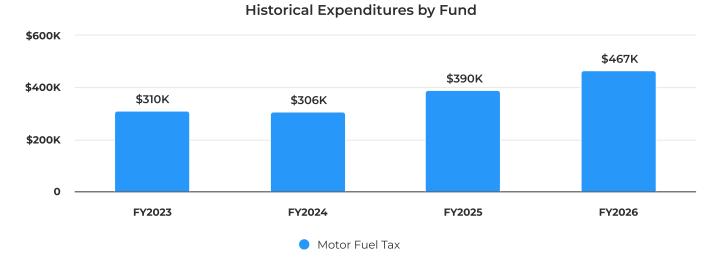


Historical Revenue by Revenue Source



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MFT Tax					
Motor Fuel Tax Allotment	-	\$438,803.09	\$395,000.00	\$470,000.00	18.99%
Motor Fuel Tax Allotment	\$406,845.12	-	-	-	-
Total MFT Tax	\$406,845.12	\$438,803.09	\$395,000.00	\$470,000.00	18.99%
Grant Revenue					
Grants	\$108,950.19	-	-	-	-
Total Grant Revenue	\$108,950.19	-	-	-	-
Other Revenue					
Misc Revenue	-	\$11,392.42	-	-	-
Total Other Revenue	-	\$11,392.42	-	-	-
Interest Income					
Interest Income	-	\$38,380.21	\$20,000.00	\$25,000.00	25.00%
Interest Income	\$23,929.35	-	-	-	-
Total Interest Income	\$23,929.35	\$38,380.21	\$20,000.00	\$25,000.00	25.00%
Total Revenues	\$539,724.66	\$488,575.72	\$415,000.00	\$495,000.00	19.28%

Expenditures by Fund



Expenditures by Expense Type



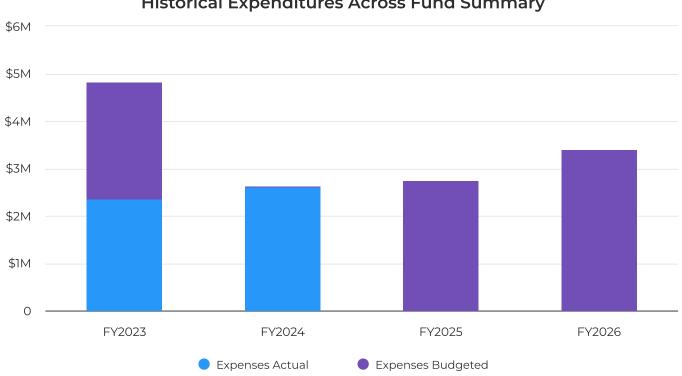
Historical Expenditures by Expense Type

Operating Expenses

Expenditures by Expense Type

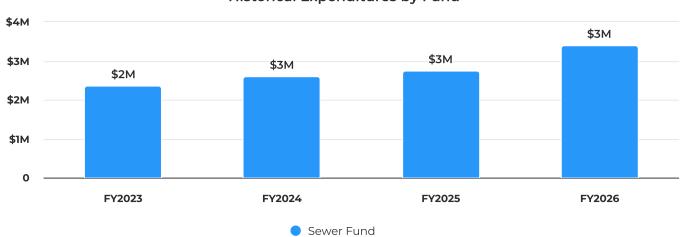
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Operating Expenses					
Operating Supplies	\$309,635.27	-	-	-	-
Operating Supplies	-	\$305,691.21	\$390,000.00	\$467,000.00	19.74%
Total Operating Expenses	\$309,635.27	\$305,691.21	\$390,000.00	\$467,000.00	19.74%
Total Expenditures	\$309,635.27	\$305,691.21	\$390,000.00	\$467,000.00	19.74%

Expenditure Summary



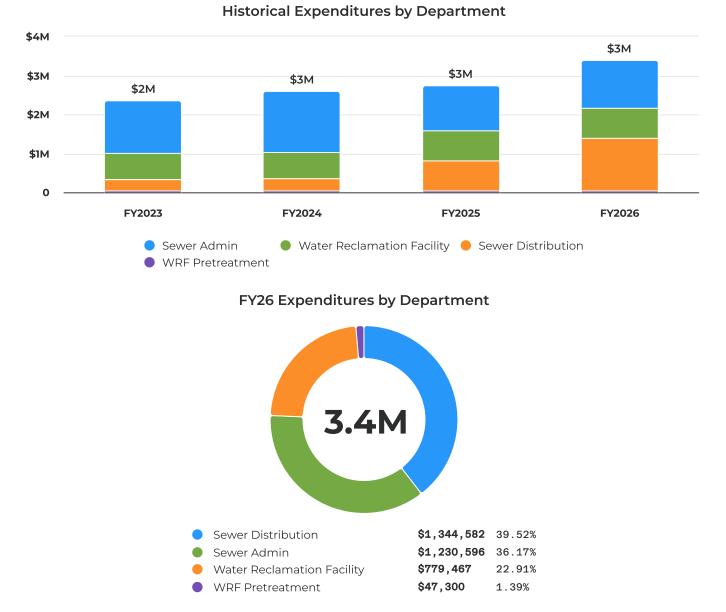
Historical Expenditures Across Fund Summary

Expenditures by Fund



Historical Expenditures by Fund

Expenditures by Department



Expenditures by Department

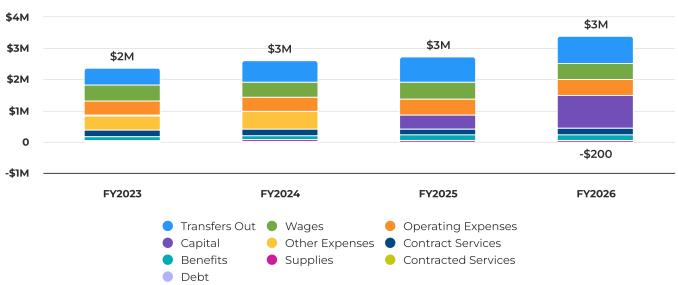
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sewer Admin				
Regular Salaries	\$97,191.83	\$98,547.42	\$100,510.75	1.99%
Overtime	\$434.10	\$1,000.00	\$1,000.00	0.00%
Benefits - Health & Life	\$38,682.60	\$22,332.92	\$26,502.09	18.67%
Benefit Social Sec/Medicare	\$7,168.97	\$7,615.62	\$8,010.62	5.19%
Benefit IMRF	\$6,129.66	\$6,002.70	\$6,711.95	11.82%
Salary/Car Allowance	\$25.96	\$30.00	\$30.00	0.00%
Auditing	\$2,000.00	\$2,000.00	\$2,000.00	0.00%
Legal / Attorney Fees	\$607.14	\$1,000.00	\$1,000.00	0.00%
Training And Travel	\$1,313.60	\$2,000.00	\$2,000.00	0.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Admin Exp To General Admin	\$139,056.00	\$146,002.50	\$146,002.50	0.00%
IT Expense To IT Budget	-	\$3,268.00	\$4,709.00	44.09%
Postage	\$6.30	-	-	-
Utilities	\$1,588.02	\$2,500.00	\$2,500.00	0.00%
Rentals And Leases	\$1,020.02	\$1,000.00	\$1,000.00	0.00%
Insurance	\$37,745.43	\$41,000.00	\$41,000.00	0.00%
Vehicle Maint/Repair	\$404.68	\$1,000.00	\$1,000.00	0.00%
Other Contractual Services	\$22,760.32	\$20,000.00	\$20,000.00	0.00%
Contractual/Technological	\$8,252.15	\$1,000.00	\$1,200.00	20.00%
Technological IT	\$2,354.40	-	-	-
Technological Hardware	-	\$1,500.00	-	-100.00%
Department Specific Technology	-	\$7,120.00	\$7,540.00	5.90%
Office Supplies	\$23.07	\$200.00	\$200.00	0.00%
Operating Supplies	\$535.43	\$500.00	\$500.00	0.00%
Uniform & Safety Supplies	-	\$200.00	\$200.00	0.00%
Vehicle Maint Supplies	-	\$100.00	\$100.00	0.00%
Minor Equipment	-	\$700.00	\$1,000.00	42.86%
Depreciation Expenses	\$568,399.46	-	-	-
Transfer To Sewer Surplus	\$82,687.00	-	\$55,000.00	-
Transfer To WRF Loan Pay.	\$322,751.06	\$531,759.14	\$531,759.14	0.00%
Transfer 28	\$92,688.00	\$92,619.86	\$92,619.86	0.00%
Transfer To Sewer Constr	\$177,996.00	\$175,000.00	\$176,700.00	0.97%
Bad Debt	-\$301.41	-	-\$200.00	-
Pension Expense	-\$43,243.38	-	-	-
Total Sewer Admin	\$1,568,276.41	\$1,165,998.16	\$1,230,595.91	5.54%
Sewer Distribution				
Regular Salaries	\$152,946.79	\$203,504.70	\$153,070.94	-24.78%
Overtime	\$8,249.08	\$7,500.00	\$7,500.00	0.00%
Benefits - Health & Life	\$26,060.92	\$38,954.56	\$25,171.69	- 35 . 38%
Benefits - Other	-\$512.71	-		
Benefit Social Sec/Medicare	\$11,713.64	\$16,142.07	\$11,710.14	-27.46%
Benefit IMRF	\$10,115.64	\$12,723.78	\$9,812.05	-22.88%
Training And Travel	\$37.50	\$100.00	\$800.00	700.00%
IT Expense To IT Budget	-	\$6,537.00	\$9,417.00	44.06%
Telephone / Communications	\$359.35	\$400.00	\$400.00	0.00%
Utilities	\$11,033.02	\$8,000.00	\$8,000.00	0.00%
Equipment Maint And Repair	\$3,927.91	\$2,000.00	\$2,000.00	0.00%
Vehicle Maint/Repair	\$363.98	\$5,000.00	\$5,000.00	0.00%
Building Maintenance	\$4,891.04	\$9,500.00	\$9,500.00	0.00%
Other Contractual Services	\$3,495.82	\$5,000.00	\$5,000.00	0.00%
Contractual/Technological	\$1,350.94	\$50.00	\$200.00	300.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Technological IT	\$3,903.18	-	-	-
Fuels for Vehicles/Equip	\$5,943.92	\$7,400.00	\$4,000.00	- 45 . 95%
Operating Supplies	\$13,886.03	\$25,000.00	\$20,000.00	-20.00%
Uniform & Safety Supplies	\$1,827.28	\$3,000.00	\$3,000.00	0.00%
Maint/Repair Supplies	\$7,901.00	\$8,200.00	\$6,000.00	-26.83%
Vehicle Maint Supplies	\$10,621.82	\$8,500.00	\$6,000.00	-29.41%
Minor Equipment	\$23,021.03	\$20,000.00	\$20,000.00	0.00%
Engineering For Capital	-	\$8,000.00	\$10,000.00	25.00%
Equipment	\$682.67	\$66,000.00	\$728,000.00	1,003.03%
Lines Etc New/Repl	-	\$300,000.00	\$300,000.00	0.00%
Interest Expense	\$13,286.98	-	-	-
Total Sewer Distribution	\$315,106.83	\$761,512.11	\$1,344,581.82	76.57%
Water Reclamation Facility				
Regular Salaries	\$241,872.08	\$230,102.98	\$240,707.86	4.61%
Overtime	\$1,526.36	\$7,500.00	\$7,500.00	0.00%
Benefits - Health & Life	\$45,724.63	\$47,759.92	\$76,939.75	61.10%
Benefits - Other	\$2,132.66	-	-	-
Benefit Social		• • • • • • • • • •		
Sec/Medicare	\$17,457.89	\$18,177.09	\$18,414.62	1.31%
Benefit IMRF	\$15,214.02	\$14,327.21	\$15,429.13	7.69%
Engineering / Consulting	\$12,386.28	\$5,000.00	\$5,000.00	0.00%
Training And Travel	\$580.00	\$2,000.00	\$2,000.00	0.00%
IT Expense To IT Budget	-	\$9,805.00	\$14,126.00	44.07%
Telephone / Communications	\$1,477.06	\$1,500.00	\$1,500.00	0.00%
Postage	\$7.16	\$100.00	\$100.00	0.00%
Utilities	\$124,044.54	\$135,000.00	\$135,000.00	0.00%
Utilities - Lift Station	\$3,530.13	\$3,500.00	\$3,500.00	0.00%
Rentals And Leases	\$2,160.00	\$3,000.00	\$6,500.00	116.67%
Equipment Maint And Repair	\$29,102.73	\$50,000.00	\$50,000.00	0.00%
Vehicle Maint/Repair	\$1,325.16	\$1,200.00	\$1,750.00	45.83%
Building Maintenance	\$1,401.86	\$2,000.00	\$2,000.00	0.00%
Other Contractual Services	\$63,522.36	\$40,000.00	\$55,000.00	37.50%
Lab Testing	\$12,223.12	\$13,000.00	\$13,000.00	0.00%
Contractual/Technological	\$5,335.29	\$2,000.00	\$2,000.00	0.00%
Technological IT	\$9,053.71	-	-	-
Fuels for Vehicles/Equip	\$4,051.73	\$4,000.00	\$4,000.00	0.00%
Operating Supplies	\$7,541.51	\$7,000.00	\$8,000.00	14.29%
Uniform & Safety Supplies	\$886.00	\$2,500.00	\$2,500.00	0.00%
Maint/Repair Supplies	\$4,913.62	\$12,000.00	\$12,000.00	0.00%
Vehicle Maint Supplies	\$343.39	\$500.00	\$500.00	0.00%
Minor Equipment	\$20,841.10	\$18,000.00	\$24,000.00	33.33%
Chemical Supplies	\$50,561.54	\$65,000.00	\$65,000.00	0.00%
Equipment	\$551.69	\$31,000.00	\$13,000.00	- 58 . 06%
Other Capital			,	
Improvements	-	\$45,000.00	-	-100.00%

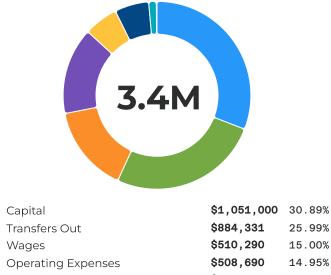
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Water Reclamation Facility	\$679,767.62	\$770,972.20	\$779,467.36	1.10%
WRF Pretreatment				
Engineering / Consulting	\$41,775.97	\$40,000.00	\$40,000.00	0.00%
Utilities	\$457.72	\$300.00	\$300.00	0.00%
Lab Testing	\$5,647.00	\$6,000.00	\$7,000.00	16.67%
Total WRF Pretreatment	\$47,880.69	\$46,300.00	\$47,300.00	2.16%
Total Expenditures	\$2,611,031.55	\$2,744,782.47	\$3,401,945.09	23.94%

Expenditures by Expense Type



Historical Expenditures by Expense Type

FY26 Expenditures by Expense Type



Wages	\$510,290	15.00%
Operating Expenses	\$508,690	14.95%
Benefits	\$199,732	5.87%
Contract Services	\$199,703	5.87%
Supplies	\$45,000	1.32%
Contracted Services	\$3,400	0.10%
Debt	-\$200	-0.01%

Expenditures by Expense Type

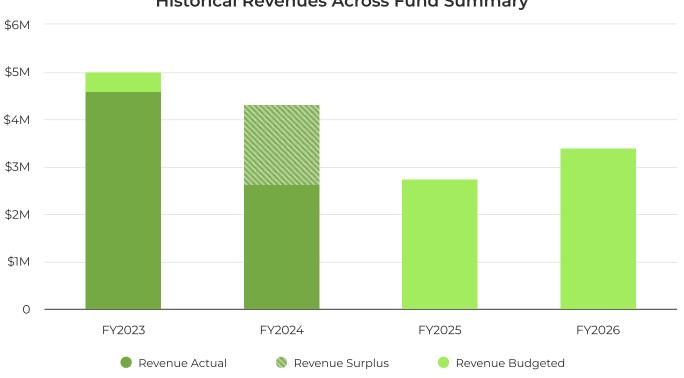
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages				
Regular Salaries	\$97,191.83	\$98,547.42	\$100,510.75	1.99%
Overtime	\$434.10	\$1,000.00	\$1,000.00	0.00%
Regular Salaries	\$152,946.79	\$203,504.70	\$153,070.94	-24.78%
Overtime	\$8,249.08	\$7,500.00	\$7,500.00	0.00%
Regular Salaries	\$241,872.08	\$230,102.98	\$240,707.86	4.61%
Overtime	\$1,526.36	\$7,500.00	\$7,500.00	0.00%
Total Wages	\$502,220.24	\$548,155.10	\$510,289.55	-6.91%
Benefits				
Benefits - Health & Life	\$38,682.60	\$22,332.92	\$26,502.09	18.67%
Benefit Social Sec/Medicare	\$7,168.97	\$7,615.62	\$8,010.62	5.19%
Benefit IMRF	\$6,129.66	\$6,002.70	\$6,711.95	11.82%
Salary/Car Allowance	\$25.96	\$30.00	\$30.00	0.00%
Legal / Attorney Fees	\$607.14	\$1,000.00	\$1,000.00	0.00%
Pension Expense	-\$43,243.38	-	-	-
Benefits - Health & Life	\$26,060.92	\$38,954.56	\$25,171.69	-35.38%
Benefits - Other	-\$512.71	-	-	-
Benefit Social Sec/Medicare	\$11,713.64	\$16,142.07	\$11,710.14	-27.46%
Benefit IMRF	\$10,115.64	\$12,723.78	\$9,812.05	-22.88%
Benefits - Health & Life	\$45,724.63	\$47,759.92	\$76,939.75	61.10%
Benefits - Other	\$2,132.66	-	-	-
Benefit Social Sec/Medicare	\$17,457.89	\$18,177.09	\$18,414.62	1.31%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)	
Benefit IMRF	\$15,214.02	\$14,327.21	\$15,429.13	7.69%	
Total Benefits	\$137,277.64	\$185,065.87	\$199,732.04	7.92	
Contract Services					
Auditing	\$2,000.00	\$2,000.00	\$2,000.00	0.00%	
Training And Travel	\$1,313.60	\$2,000.00	\$2,000.00	0.00%	
Admin Exp To General Admin	\$139,056.00	\$146,002.50	\$146,002.50	0.00%	
Training And Travel	\$37.50	\$100.00	\$800.00	700.00%	
Telephone / Communications	\$359.35	\$400.00	\$400.00	0.00%	
Engineering / Consulting	\$12,386.28	\$5,000.00	\$5,000.00	0.00%	
Training And Travel	\$580.00	\$2,000.00	\$2,000.00	0.00%	
Telephone / Communications	\$1,477.06	\$1,500.00	\$1,500.00	0.00%	
Engineering / Consulting	\$41,775.97	\$40,000.00	\$40,000.00	0.00%	
Total Contract Services	\$198,985.76	\$199,002.50	\$199,702.50	0.35%	
Operating Expenses					
Postage	\$6.30	-	-	-	
Utilities	\$1,588.02	\$2,500.00	\$2,500.00	0.00%	
Rentals And Leases	\$1,020.02	\$1,000.00	\$1,000.00	0.00%	
Insurance	\$37,745.43	\$41,000.00	\$41,000.00	0.00%	
Vehicle Maint/Repair	\$404.68	\$1,000.00	\$1,000.00	0.00%	
Other Contractual Services	\$22,760.32	\$20,000.00	\$20,000.00	0.00%	
Technological IT	\$2,354.40	-	-	-	
Technological Hardware	-	\$1,500.00	-	-100.00%	
Department Specific Technology	-	\$7,120.00	\$7,540.00	5.90%	
Office Supplies	\$23.07	\$200.00	\$200.00	0.00%	
Operating Supplies	\$535.43	\$500.00	\$500.00	0.00%	
Uniform & Safety Supplies	-	\$200.00	\$200.00	0.00%	
Vehicle Maint Supplies	-	\$100.00	\$100.00	0.00%	
Utilities	\$11,033.02	\$8,000.00	\$8,000.00	0.00%	
Equipment Maint And Repair	\$3,927.91	\$2,000.00	\$2,000.00	0.00%	
Vehicle Maint/Repair	\$363.98	\$5,000.00	\$5,000.00	0.00%	
Building Maintenance	\$4,891.04	\$9,500.00	\$9,500.00	0.00%	
Other Contractual Services	\$3,495.82	\$5,000.00	\$5,000.00	0.00%	
Technological IT	\$3,903.18	-	-	-	
Fuels for Vehicles/Equip	\$5,943.92	\$7,400.00	\$4,000.00	-45.95%	
Operating Supplies	\$13,886.03	\$25,000.00	\$20,000.00	-20.00%	
Uniform & Safety Supplies	\$1,827.28	\$3,000.00	\$3,000.00	0.00%	
Maint/Repair Supplies	\$7,901.00	\$8,200.00	\$6,000.00	-26.83%	
Vehicle Maint Supplies	\$10,621.82	\$8,500.00	\$6,000.00	-29.41%	
Postage	\$7.16	\$100.00	\$100.00	0.00%	
Utilities	\$124,044.54	\$135,000.00	\$135,000.00	0.00%	
Utilities - Lift Station	\$3,530.13	\$3,500.00	\$3,500.00	0.00%	

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Rentals And Leases	\$2,160.00	\$3,000.00	\$6,500.00	116.67%
Equipment Maint And Repair	\$29,102.73	\$50,000.00	\$50,000.00	0.00%
Vehicle Maint/Repair	\$1,325.16	\$1,200.00	\$1,750.00	45.83%
Building Maintenance	\$1,401.86	\$2,000.00	\$2,000.00	0.00%
Other Contractual Services	\$63,522.36	\$40,000.00	\$55,000.00	37.50%
Lab Testing	\$12,223.12	\$13,000.00	\$13,000.00	0.00%
Technological IT	\$9,053.71	-	-	-
Fuels for Vehicles/Equip	\$4,051.73	\$4,000.00	\$4,000.00	0.00%
Operating Supplies	\$7,541.51	\$7,000.00	\$8,000.00	14.29%
Uniform & Safety Supplies	\$886.00	\$2,500.00	\$2,500.00	0.00%
Maint/Repair Supplies	\$4,913.62	\$12,000.00	\$12,000.00	0.00%
Vehicle Maint Supplies	\$343.39	\$500.00	\$500.00	0.00%
Chemical Supplies	\$50,561.54	\$65,000.00	\$65,000.00	0.00%
Utilities	\$457.72	\$300.00	\$300.00	0.00%
Lab Testing	\$5,647.00	\$6,000.00	\$7,000.00	16.67%
Total Operating Expenses	\$455,005.95	\$501,820.00	\$508,690.00	1.37%
Contracted Services				
Contractual/Technological	\$8,252.15	\$1,000.00	\$1,200.00	20.00%
Contractual/Technological	\$1,350.94	\$50.00	\$200.00	300.00%
Contractual/Technological	\$5,335.29	\$2,000.00	\$2,000.00	0.00%
Fotal Contracted Services	\$14,938.38	\$3,050.00	\$3,400.00	11.48%
Supplies				
Minor Equipment	-	\$700.00	\$1,000.00	42.86%
Minor Equipment	\$23,021.03	\$20,000.00	\$20,000.00	0.00%
Minor Equipment	\$20,841.10	\$18,000.00	\$24,000.00	33.33%
Total Supplies	\$43,862.13	\$38,700.00	\$45,000.00	16.28%
Capital				
Engineering For Capital	-	\$8,000.00	\$10,000.00	25.00%
Equipment	\$682.67	\$66,000.00	\$728,000.00	1,003.03%
Lines Etc New/Repl	-	\$300,000.00	\$300,000.00	0.00%
Equipment	\$551.69	\$31,000.00	\$13,000.00	-58.06%
Other Capital Improvements	-	\$45,000.00	-	-100.00%
Total Capital	\$1,234.36	\$450,000.00	\$1,051,000.00	133.56%
Other Expenses				
Depreciation Expenses	\$568,399.46	-	-	_
Fotal Other Expenses	\$568,399.46	-	-	-
Fransfers Out				
IT Expense To IT Budget	_	\$3,268.00	\$4,709.00	44.09%
Transfer To Sewer Surplus	\$82,687.00		\$55,000.00	
Transfer To WRF Loan Pay.	\$322,751.06	\$531,759.14	\$531,759.14	0.00%
Transfer 28	\$92,688.00	\$92,619.86	\$92,619.86	0.00%
Transfer To Sewer Constr	\$92,088.00 \$177,996.00	\$175,000.00	\$176,700.00	0.97%
IT Expense To IT Budget		\$6,537.00	\$178,700.00	44.06%
IL EXPENSE TO LL DUUYEL		0,007.00	\$5 , 41 .00	++.00%

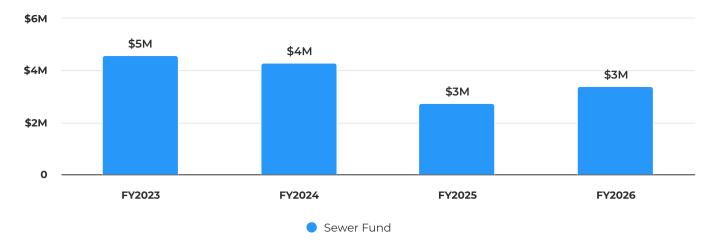
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Transfers Out	\$676,122.06	\$818,989.00	\$884,331.00	7.98%
Debt				
Bad Debt	-\$301.41	-	-\$200.00	-
Interest Expense	\$13,286.98	-	-	-
Total Debt	\$12,985.57	-	-\$200.00	-
Total Expenditures	\$2,611,031.55	\$2,744,782.47	\$3,401,945.09	23.94%

Revenue Summary

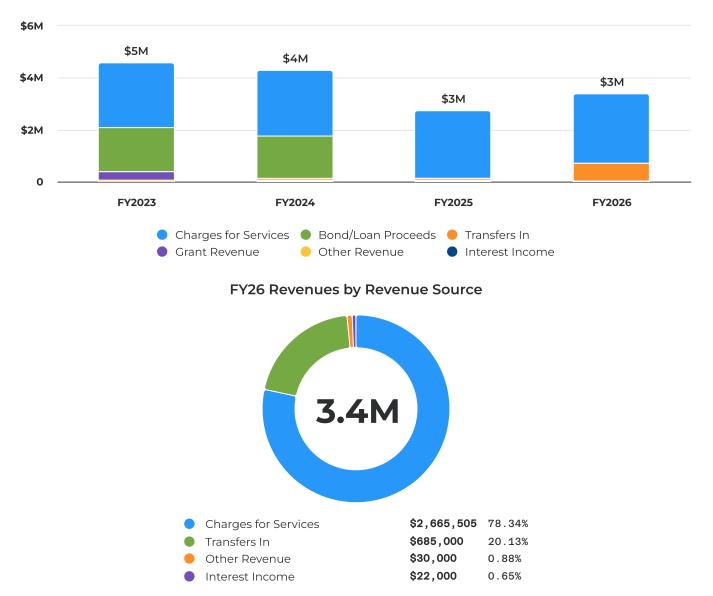


Historical Revenues Across Fund Summary

Revenues by Fund



Revenues by Revenue Source



Sewer

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Charges for Services				
Pre-Treatment Revenue	\$284,677.67	\$290,000.00	\$305,000.00	5.17%
Sales / Extra Sales	\$2,190,714.88	\$2,272,382.00	\$2,310,505.00	1.68%
Connection Fees	\$67,687.00	\$30,000.00	\$50,000.00	66.67%
Total Charges for Services	\$2,543,079.55	\$2,592,382.00	\$2,665,505.00	2.82%
Other Revenue				
Misc Revenue	\$35,829.78	\$30,000.00	\$30,000.00	0.00%
Total Other Revenue	\$35,829.78	\$30,000.00	\$30,000.00	0.00%
Interest Income				
Interest Income	\$21,141.33	\$25,000.00	\$22,000.00	-12.00%
Total Interest Income	\$21,141.33	\$25,000.00	\$22,000.00	-12.00%
Bond/Loan Proceeds				
IEPA Note Payable Proceeds	\$1,624,923.51	-	-	-
Total Bond/Loan Proceeds	\$1,624,923.51	-	-	-
Transfers In				
From Sewer Surplus/Repl	\$92,689.91	-	\$685,000.00	-
From TIF #2 Bond Proceeds	-	\$96,000.00	-	-100.00%
Total Transfers In	\$92,689.91	\$96,000.00	\$685,000.00	613.54%
Total Revenues	\$4,317,664.08	\$2,743,382.00	\$3,402,505.00	24.03%

Sewer Collection- Capital

City of Highl	and, Illinois				
Sewer Co	ollection				
25/26 thr	u 29/30				
PROJECTS BY	BUDGET ITE	EM			
Budget Item	25/26	26/27	27/28	28/29	29/30
Engineering for Capital Account #505					
CIPP Projects (remaining clay pipe in system)	10,000	12,000	-	15,000	15,000
Total Engineering Account #505	10,000	12,000	-	15,000	15,000
Land Account #510					
Total Land Account #510	-	-	-	-	-
Building Account #520					
Total Building Account #520	-	-	-	-	-
Equipment Account #530					
Tyler Software	13,000				
Replace Mini Excavator (split w/wtr dist)	40,000				
Replace 2008 Sewer Jetter/Vacuum Truck	600,000				
Replace 2015 backhoe (split w/wtr dist)	75,000				
Total Equipment Account #530	728,000	-	-	_	-
Lines, Roads, Etc Account #540					
CIPP Projects (remaining clay pipe in system)	300,000	400,000	400,000	400,000	400,000
Total Lines, Roads, Etc Account #540	300,000	400,000	400,000	400,000	400,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #55	- 0	-	-	-	-
Total Capital Expenditures Projected	1,038,000	412,000	400,000	415,000	415,000

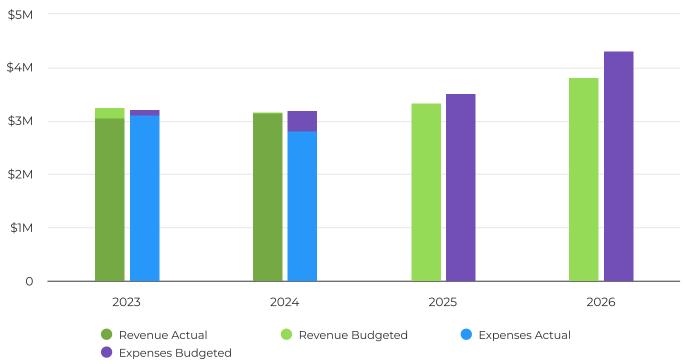
WRF Capital

City of Highlar					
Water Reclama	-				
25/26 thru	29/30		1	I	1
PROJECTS BY BUDGE	ET ITEM				
	05/00	00/07	07/00	00/00	00/00
Budget Item	25/26	26/27	27/28	28/29	29/30
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	-	-		-	
Land Account #510					
Total Land Account #510		-			
Building Account #520					
Total Building Account #520	-	-		-	
Equipment Account #530					
Tyler Software Share	13,000				
Total Equipment Account #530	13,000	-		-	
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	-	-	-	-	
Other Capital Improvements Account #550					
Paint Chlorine Tank Interior					
Total Other Capital Improvements Account #550					
Total Capital Expenditures Projected	13,000				

Critical Measures

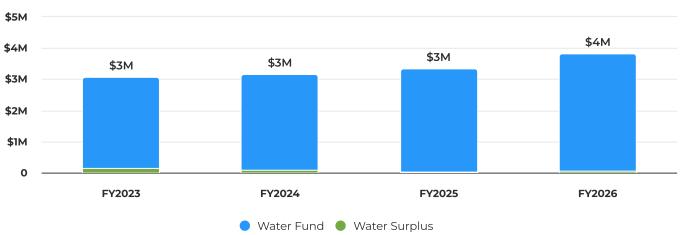
SE	EWER DEPAR	TMENT'S CR	ITICAL MEAS	URES	1	
Revenue Dedicated to O&M will not ex						
Actual Revenue Dedicated to O&M	56%	55%	55%	55%	55%	55%
O & M Cost per 1000 gallons sold will I						
Actual Cost per 1,000 Gallons sold	\$5.96	\$5.97	\$6.10	\$6.25	\$6.41	\$6.56
Revenue per 1,000 Gallons billed will e						
Actual Revenue per 1,000 Gallons	\$10.57	\$10.85	\$11.13	\$11.41	\$11.70	\$12.01
	4.61	4.88	5.03	5.16	5.29	5.45
Cash Balance will exceed 45 days of C						
Actual Days of Cash Coverage	304	304	305	344	358	409
Cash Balance at EOFY	\$1,243,747	\$1,244,307	\$1,276,965	\$1,475,057	\$1,573,799	\$1,841,495
Gallons billed for FY 2023-2024	250,496,600	250,496,600	250,496,600	250,496,600	250,496,600	250,496,600
Reserves Balance	\$3,179,430	\$2,549,430	\$2,549,430	\$2,432,430	\$2,432,430	\$2,297,430
Debt Reserves Required IEPA	\$552,177	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
Available Reserves	\$3,179,430	\$2,549,430	\$1,906,862	\$1,789,862	\$1,789,862	\$1,654,862
Reserves to Cover 45 days O&M Co	\$184,180	\$184,299	\$188,366	\$193,033	\$197,821	\$202,733

Summary



Revenues vs Expenditures Summary

Revenues by Fund



Historical Revenue by Fund

Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Water Fund	\$2,919,485.92	\$3,061,930.56	\$3,326,281.00	\$3,769,008.00	13.31%
Water Surplus	\$146,540.42	\$91,636.76	\$25,000.00	\$60,000.00	140.00%
Total Revenues	\$3,066,026.34	\$3,153,567.32	\$3,351,281.00	\$3,829,008.00	14.26%

Revenues by Revenue Source

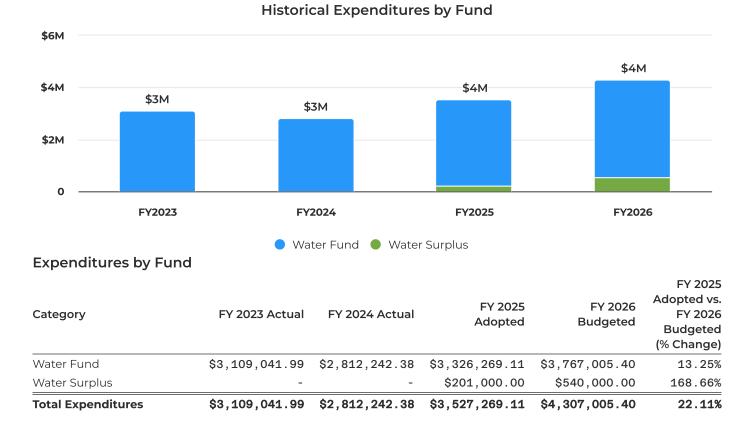


Historical Revenue by Revenue Source

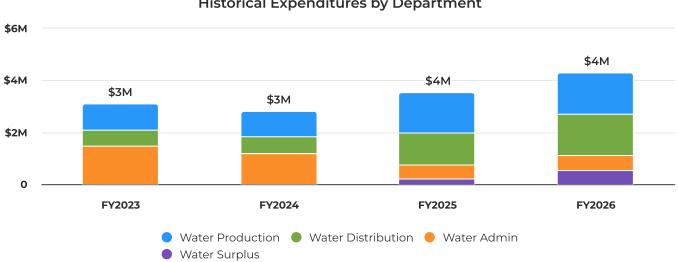
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Charges for Services				
Sales / Extra Sales	\$2,951,017.97	\$3,041,281.00	\$3,138,008.00	3.18%
Connection Fees	\$30,160.00	\$20,000.00	\$20,000.00	0.00%
Extra Bulk Sales	-	\$6,000.00	\$3,000.00	- 50 . 00%
Total Charges for Services	\$2,981,177.97	\$3,067,281.00	\$3,161,008.00	3.06%
Other Revenue				
Misc Revenue	\$68,070.69	\$50,000.00	\$56,000.00	12.00%
Total Other Revenue	\$68,070.69	\$50,000.00	\$56,000.00	12.00%
Interest Income				
Interest Income	\$12,681.90	\$8,000.00	\$12,000.00	50.00%
Interest Income	\$36,476.76	\$25,000.00	\$30,000.00	20.00%
Total Interest Income	\$49,158.66	\$33,000.00	\$42,000.00	27.27%
Transfers In				
From Water Surplus/Repl	-	\$201,000.00	\$540,000.00	168.66%
From Water Fund	\$55,160.00	-	\$30,000.00	-
Total Transfers In	\$55,160.00	\$201,000.00	\$570,000.00	183.58%
Total Revenues	\$3,153,567.32	\$3,351,281.00	\$3,829,008.00	14.26%

Expenditures by Fund

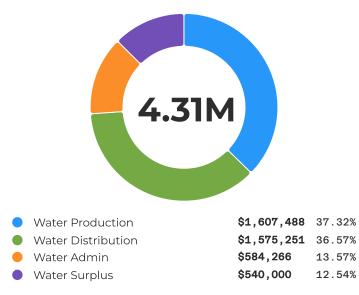


Expenditures by Department



Historical Expenditures by Department

FY26 Expenditures by Department



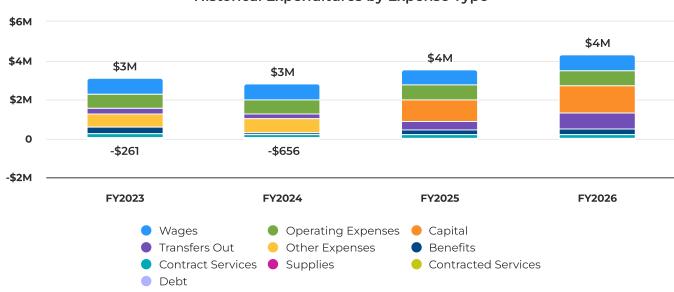
Expenditures by Department

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Water Admin				
Regular Salaries	\$97,192.05	\$98,547.45	\$100,510.78	1.99%
Overtime	\$434.11	\$1,000.00	\$1,000.00	0.00%
Benefits- Health & Life	-\$40,688.49	\$22,584.59	\$26,502.09	17.35%
Benefit Social Sec/Medicare	\$7,169.05	\$7,615.30	\$8,010.30	5.19%
Benefit IMRF	\$6,129.51	\$6,002.50	\$6,711.75	11.82%
Salary/Car Allowance	\$25.96	\$30.00	\$30.00	0.00%
Auditing	\$2,000.00	\$1,750.00	\$1,750.00	0.00%
Legal / Attorney Fees	\$1,192.51	\$2,500.00	\$1,500.00	-40.00%
Training And Travel	\$1,314.00	\$2,000.00	\$2,000.00	0.00%
Admin Exp To General Admin	\$139,056.00	\$146,002.50	\$146,002.50	0.00%
IT Expense To IT Budget	-	\$3,268.00	\$4,709.00	44.09%
Telephone / Communications	\$612.82	\$800.00	\$700.00	-12.50%
Postage	\$80.05	\$100.00	\$100.00	0.00%
Utilities	\$1,455.47	\$2,500.00	\$2,000.00	-20.00%
Rentals And Leases	\$843.82	\$1,000.00	\$1,000.00	0.00%
Insurance	\$45,628.09	\$45,000.00	\$45,000.00	0.00%
Vehicle Maint/Repair	\$80.00	\$1,000.00	\$1,000.00	0.00%
Other Contractual Services	\$22,931.70	\$25,000.00	\$25,000.00	0.00%
Contractual/Technological	\$8,252.15	\$1,000.00	\$1,200.00	20.00%
Technological IT	\$2,354.40	-	-	-
Department Specific Technology	-	\$7,120.00	\$7,540.00	5.90%
Office Supplies	\$23.08	\$200.00	\$200.00	0.00%
Operating Supplies	\$422.84	\$500.00	\$500.00	0.00%
Uniform & Safety Supplies	-	\$200.00	\$200.00	0.00%

Minor Equipment S100.00 \$1,000.00 900.0 Depreciation Expenses \$740,244.15 - - - Transfer Youker ALBd i8X \$201,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$20,000.00 </th <th>Category</th> <th>FY 2024 Actual</th> <th>FY 2025 Adopted</th> <th>FY 2026 Budgeted</th> <th>FY 2025 Adopted vs. FY 2026 Budgeted (% Change)</th>	Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Depreciation Expanses \$740, 244.15 - - - Transfer-Water AtL&d I&R \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$200,000.00 \$0.0 Bad Debt \$555,600.00 - - - Pension Expense \$589,827.11 - - - Total Water Admin \$1,202,773.88 \$575,920.34 \$584,266.42 1.4 Water Production Regular Salaries \$360,031.85 \$315,806.36 \$323,261.91 2.5 Covertime \$11,317.49 \$10,000.00 \$10,000.00 0.0 0.0 Benefits Coller - - - - - - Benefits Coller \$24,856.59 \$24,924.37 \$24,959.22 0.3 300.0 Taising And Travel \$24,856.59 \$24,924.37 \$24,959.22 0.3 300.0 Taising And Travel \$313,074.00 \$18,834.00 44.0 44.0 718,834.00 44.0 Telephone / \$13,620.28 \$200,000 \$100,000 \$30,00	Vehicle Maint Supplies	\$47.98	\$100.00	\$100.00	0.00%
Transfer-Water Alt.Bd I&R \$201,000.00 \$200,000.00 \$200,000.00 0.0 Transfer To Water Surplus \$555,160.00 - - - Bad Debt -\$360.26 - - - Pension Expanse -\$899,827.11 - - - Total Water Admin \$1,202,773.88 \$575,920.34 \$564,266.42 1.4 Water Production Regular Salaries \$350,031.85 \$315,806.36 \$323,261.91 2.3 Overtime \$11,137.49 \$10,000.00 \$10,000.00 0.0 6.6 Benefits - Other -\$5,203.73 - - - - Benefit MRF \$21,486.56 \$19,646.24 \$20,0913.51 6.4 6.4 Engineering / Consulting \$9,192.09 \$10,000.00 \$2,000.00 100.0 100.0 Training And Travel \$13,074.00 \$18,834.00 44.0 0 6.6 Communications \$14,620.84 \$1,400.00 \$100,000.00 -50.0 0 Utilities \$147,804.	Minor Equipment	-	\$100.00	\$1,000.00	900.00%
Transfer To Water Surplus \$55,160.00 - - Bad Dabt -\$360.26 - - Pension Expense -\$898,827.11 - - Total Water Admin \$1,202,773.88 \$575,920.34 \$584,266.42 1.4 Water Production Regular Salaries \$350,031.65 \$315,806.36 \$323,261.91 2.3 Overtime \$11,137.49 \$10,000.00 \$10,000.00 0.0 Benefits - Itealth & Life \$53,234.08 \$55,226.88 \$69,349.41 25.5 Benefits - Other -\$5,203.73 - - - Benefits - Other -\$5,203.73 - - - Benefits - Other -\$5,203.73 - - - Benefits - Other -\$2,200.73 - - - Sc/Medicare \$24,856.59 \$24,924.37 \$24,959.22 0.0.1 Benefits - Mark \$19.046.24 \$20,901.00 300.00 - Training And Tavel \$13.074.00 \$18,834.00 44.0 Communications \$14,620.84 \$1,400.00 \$1,630.00 -	Depreciation Expenses	\$740,244.15	-	-	-
Bad Debt -\$360.26 - - Pension Expense -\$889,827.11 - - Orbal Water Admin \$1,202,773.88 \$575,920.34 \$584,266.42 1.4 Water Production Regular Salaries \$350,031.85 \$315,806.36 \$323,261.91 2.3 Overtime \$11,137.49 \$10,000.00 \$10,000.00 0.0 Benefits - Other -55,203.73 - - Benefits Social \$24,856.59 \$24,959.22 0.3 Benefits IMRF \$21,486.56 \$19,646.24 \$20,913.51 6.4 Engineering / Consulting \$9,192.09 \$10,000.00 \$20,000.00 3000.00 Training And Travel \$136.00 \$500.00 \$2,000.00 360.00 Telephone / \$14,20.95 \$10,000.00 \$16,300.00 44.0 Communications \$14,20.95 \$33,000.00 \$300.00 44.0 Utilities \$147,804.99 \$160.00 \$300,000.00 41.6 Vehicle Maint/Repair \$392.62 \$500.00 \$1,500.00 </td <td>Transfer-Water Alt.Bd I&R</td> <td>\$201,000.00</td> <td>\$200,000.00</td> <td>\$200,000.00</td> <td>0.00%</td>	Transfer-Water Alt.Bd I&R	\$201,000.00	\$200,000.00	\$200,000.00	0.00%
Pension Expense -\$89,827.11 - - Total Water Admin \$1,202,773.88 \$575,920.34 \$584,266.42 1.4 Water Production Regular Stainies \$350,031.85 \$315,806.36 \$323,261.91 2.3 Overtime \$11,137.49 \$10,000.00 \$40,000.00 0.0 Benefits - Cher \$55,203.73 - - Benefit Social \$24,924.37 \$24,959.22 0.3 Sac/Medicare \$24,866.59 \$24,924.37 \$24,000.00 100.0 Training And Travel \$136.00 \$500.00 \$2,000.00 100.0 Training And Travel \$13.60.00 \$51,000.00 \$2,000.00 100.00 To Expense To IT Budget - \$13,074.00 \$18,834.00 44.0 Cemmunications \$1,620.84 \$1,400.00 \$1,630.00 660.00 Utities \$147,804.09 \$160,000.00 \$100,000.00 200.0 Building Maintenance \$5,144.28 \$10,000.00 \$20,000.00 200.00 Storige \$26,944.71	Transfer To Water Surplus	\$55,160.00	-	-	-
Total Water Admin \$1,202,773.88 \$575,920.34 \$584,266.42 1.4 Water Production	Bad Debt	-\$360.26	-	-	-
Water Production Regular Salaries \$350, 031.85 \$315, 806.36 \$323, 261.91 2.3 Overtime \$11, 137.49 \$10, 000.00 \$10, 000.00 \$0.0 Benefits - Health & Life \$53, 224.08 \$55, 226.88 \$69, 349.41 25.5 Benefits - Other - \$5, 203.73 - - - Benefits - Other - \$52, 203.73 - - - Benefit Social \$24, 856.59 \$24, 924.37 \$24, 959.22 0.3 Benefit MAF \$21, 466.56 \$19, 646.24 \$20, 000.00 300.0 Training And Travel \$136.00 \$500.00 \$2, 000.00 300.0 If Expense To IT Budget - \$13, 074.00 \$18, 834.00 44.0 Communications \$1, 620.84 \$1, 400.00 \$1, 630.00 66.00 Vehicle Maint/Repair \$25, 266.75 \$33, 000.00 \$100, 000.00 377.5 Equipment Maint And Repair \$25, 266.75 \$33, 000.00 \$200.00 \$100.00 \$200.00 Other Contractual Services \$73, 008.00	Pension Expense	-\$89,827.11	-	-	-
Regular Salaries \$350,031.85 \$315,806.36 \$323,261.91 2.3 Overtime \$11,137.49 \$10,000.00 \$10,000.00 0.0 Benefits - Health & Life \$553,234.08 \$55,226.88 \$69,349.41 25.5 Benefits - Other -\$5,203.73 - - - Benefit Social \$24,956.59 \$24,959.22 0.1 Sec/Medicare \$24,856.59 \$22,000.00 100.00 Training And Travel \$13.00 \$20,000.00 300.0 Training And Travel \$14.620.84 \$1,400.00 \$18,834.00 44.0 Communications \$11,620.84 \$1,400.00 \$100.00 0.60.00 Utilities \$147,804.09 \$160,000.00 \$100.00 0.60.00 Utilities \$147,804.93 \$160,000.00 \$100.00 200.00 Utilities \$147,804.93 \$160,000.00 \$100.00 200.00 Utilities \$147,804.93 \$160,000.00 \$100.00 200.00 Benefit Mark \$25,266.75 \$33,000.00 \$1	Total Water Admin	\$1,202,773.88	\$575,920.34	\$584,266.42	1.45%
Overtime \$11,137.49 \$10,000.00 \$10,000.00 0.0 Benefits - Health & Life \$53,234.08 \$55,226.88 \$69,349.41 25.5 Benefits - Other 52,203.73 - - - Benefit Social \$24,856.59 \$24,924.37 \$24,959.22 0.1 Benefit MRF \$21,486.56 \$19,646.24 \$20,913.51 6.4 Engineering / Consulting \$9,192.09 \$10,000.00 \$20,000.00 300.0 Training And Travel \$136.00 \$500.00 \$2,000.00 300.0 Communications \$1,620.84 \$1,400.00 \$16,630.00 66.0 Communications \$1,620.84 \$1,400.00 \$10,000.00 660.00 Postage \$61.02 \$200.00 \$100,000.00 660.00 Utilities \$147,804.09 \$160,000.00 \$100,000.00 600.00 Building Maintenance \$5,144.28 \$10,000.00 \$200.00 600.00 Services \$73,088.00 \$61,000.00 \$1,700.00 14.7 Services<	Water Production				
Benefits - Health & Life \$53,234.08 \$55,226.88 \$69,349.41 25.5 Benefits - Other -\$5,203.73 - - - Benefit Social \$24,866.59 \$24,959.22 0.3 Benefit IMRF \$21,486.56 \$19,646.24 \$20,913.51 6.4 Engineering / Consulting \$9,192.09 \$10,000.00 \$20,000.00 300.00 Training And Travel \$136.00 \$500.00 \$20,000.00 300.00 IT Expense To IT Budget - \$13,074.00 \$18,834.00 44.0 Communications \$1,620.84 \$1,400.00 \$100,000.00 -50.0 Utilities \$147,804.09 \$160,000.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$100,000.00 200.00 Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.00 Building Maintenance \$5,444.71 \$15,000.00 \$17,000.00 14.7 Services \$73,008.00 \$61,000.00 \$30,000.00 250.00	Regular Salaries	\$350,031.85	\$315,806.36	\$323,261.91	2.36%
Benefits - Other -\$\$,203.73 - - Benefit Social Sec/Medicare \$24,856.59 \$24,924.37 \$24,959.22 0.1 Benefit IMRF \$21,486.56 \$19,646.24 \$20,010.00 100.0 Training And Travel \$130.00 \$500.00 \$2,000.00 300.0 IT Expense To IT Budget - \$13,074.00 \$18,834.00 44.0 Communications \$1,620.84 \$1,400.00 \$100.000 -50.0 Communications \$1,620.84 \$1,400.00 \$100.000 -50.0 Utilities \$147,804.09 \$160,000.00 \$100.000 -50.0 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 200.0 Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.0 Contractual \$73,068.00 \$61,000.00 \$17,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$1,400.00 -15.2 Contractual/Technological \$4,971.33 \$1,700.00 \$1,400.00 -15.2 <td< td=""><td>Overtime</td><td>\$11,137.49</td><td>\$10,000.00</td><td>\$10,000.00</td><td>0.00%</td></td<>	Overtime	\$11,137.49	\$10,000.00	\$10,000.00	0.00%
Benefit Social Sec/Medicare \$24,856.59 \$24,924.37 \$24,959.22 0.1 Benefit IMRF \$21,486.56 \$19,646.24 \$20,913.51 6.4 Engineering / Consulting \$9,192.09 \$10,000.00 \$20,000.00 300.00 Training And Travel \$136.00 \$500.00 \$2,000.00 300.00 Training And Travel \$136.00 \$500.00 \$2,000.00 300.00 Telephone / \$1,620.84 \$1,400.00 \$1,630.00 16.4 Communications \$1,620.84 \$1,400.00 \$100,000.00 -500.00 Utilities \$147,804.09 \$160,000.00 \$100,000.00 -377.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 200.00 Building Maintenance \$5,144.28 \$10,000.00 \$17,000.00 24,47.7 Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 14.7 Lab Testing \$28,356 \$300.00 \$300.00 \$00.00<	Benefits - Health & Life	\$53,234.08	\$55,226.88	\$69,349.41	25.57%
Sec/Medicare \$24,956.59 \$24,924.37 \$22,999.22 0.1 Benefit IMRF \$21,486.56 \$19,646.24 \$20,913.51 6.4 Engineering / Consulting \$9,192.09 \$10,000.00 \$20,000.00 100.0 Training And Travel \$13,074.00 \$18,834.00 44.0 Telephone / \$13,074.00 \$11,630.00 16.4 Communications \$14,620.84 \$1,400.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 200.0 Utilities \$147,804.09 \$160,000.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 200.0 Building Maintenance \$5,144.28 \$10,000.00 \$17,000.00 200.0 Other Contractual \$73,008.00 \$61,000.00 \$17,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$1,440.00 -15.2 Techn	Benefits - Other	-\$5,203.73	-	-	-
Section Section \$21,486.56 \$19,646.24 \$20,913.51 6.4 Engineering / Consulting \$9,192.09 \$10,000.00 \$20,000.00 100.0 Training And Travel \$136.00 \$500.00 \$20,000.00 300.0 IT Expense To IT Budget - \$13,074.00 \$18,834.00 44.0 Communications \$1,620.84 \$1,400.00 \$1,630.00 16.4 Postage \$51.02 \$200.00 \$100.00 -50.0 Utilities \$147,804.09 \$160,000.00 \$100.00 -87.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 200.0 Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.00 Charactual \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$1,500.00 0.0 Contractual/Technological \$4,971.33 \$1,700.00 \$1,500.00 0.0 <td>Benefit Social</td> <td>604 0EC EO</td> <td>604 004 07</td> <td><u>604 050 00</u></td> <td>0.44%</td>	Benefit Social	604 0EC EO	604 004 07	<u>604 050 00</u>	0.44%
Engineering / Consulting \$9,192.09 \$10,000.00 \$20,000.00 100.0 Training And Travel \$136.00 \$500.00 \$2,000.00 300.0 IT Expense To IT Budget - \$13,074.00 \$18,834.00 44.0 Telephone / Communications \$1,620.84 \$1,400.00 \$1,630.00 16.4 Postage \$51.02 \$200.00 \$100.00 -50.0 Utilities \$147,804.09 \$160,000.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 81.6 Vehicle Maint/Repair \$392.62 \$500.00 \$1,500.00 200.00 Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.00 Contractual \$73,008.00 \$61,000.00 \$17,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 14.7 Contractual/Technological \$4,971.33 \$1,700.00 \$1,500.00 \$10.000.00 \$250.00 Fuels for Vehicles/Equip \$966.91 \$1	Sec/Medicare	\$24,856.59	\$24,924.37	\$24,959.22	0.14%
Training And Travel \$136.00 \$500.00 \$2,000.00 300.0 IT Expense To IT Budget - \$13,074.00 \$18,834.00 44.0 Telephone/ \$1,620.84 \$1,400.00 \$1,630.00 16.4 Communications \$1,620.84 \$1,400.00 \$100.00 -50.0 Utilities \$147,804.09 \$160,000.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 81.8 Vehicle Maint/Repair \$392.62 \$500.00 \$1,500.00 200.00 Building Maintenance \$5,144.28 \$10,000.00 \$70,000.00 14.7 Services \$73,008.00 \$61,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - - Office Supplies \$22,736.19 \$10,000.00 \$300.00 0.0 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 0.1 Operating Supplies \$12,736.19 \$10,000.00 \$25,000.00 0.0	Benefit IMRF	\$21,486.56	\$19,646.24	\$20,913.51	6.45%
IT Expense To IT Budget - \$13,074.00 \$18,834.00 44.0 Telephone / Communications \$1,620.84 \$1,400.00 \$1,630.00 16.4 Postage \$51.02 \$200.00 \$100.00 -50.0 Utilities \$147,804.09 \$160,000.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 81.8 Vehicle Maint/Repair \$392.62 \$500.00 \$1,500.00 200.00 Building Maintenance \$5,144.28 \$10,000.00 \$70,000.00 200.00 Other Contractual Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - - - Office Supplies \$283.56 \$300.00 \$0.00 \$20.00 0.11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 20.00 Uniform & Safety Supplies \$1,999.93	Engineering / Consulting	\$9,192.09	\$10,000.00	\$20,000.00	100.00%
Telephone / Communications \$1,620.84 \$1,400.00 \$1,630.00 16.4 Postage \$51.02 \$200.00 \$100.00 -50.0 Utilities \$147,804.09 \$160,000.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 200.0 Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.0 Other Contractual Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Office Supplies \$283.56 \$300.00 \$30.00 0.0 50.00 Uniform & Safety Supplies \$1,999.93 \$1,500.00 -11.7 0perating Supplies \$12,736.19 \$100.00 \$200.00 0.0 Uniform & Safety Supplies \$1,999.93 \$1,500.00 \$200.00 0.0 68.7 Uniform Equipment \$28,787.44 \$32,000.00 \$210,000.00	Training And Travel	\$136.00	\$500.00	\$2,000.00	300.00%
Communications \$1,020.84 \$1,400.00 \$1,630.00 16.4 Postage \$51.02 \$200.00 \$100.00 -50.0 Utilities \$147,804.09 \$160,000.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 81.8 Vehicle Maint/Repair \$392.62 \$500.00 \$1,500.00 200.00 Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.00 Other Contractual Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - - - Office Supplies \$22,736.19 \$10,000.00 \$35,000.00 260.00 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 0.00 Maint/Repair Supplies \$1,099.93 \$1,500.00 \$10,000.00	IT Expense To IT Budget	-	\$13,074.00	\$18,834.00	44.06%
Utilities \$147,804.09 \$160,000.00 \$100,000.00 -37.5 Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 81.8 Vehicle Maint/Repair \$392.62 \$500.00 \$1,500.00 200.0 Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.0 Other Contractual Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - - Office Supplies \$283.56 \$300.00 \$300.00 0.0 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies \$194,157.59 \$250,000.00 \$210,000.00		\$1,620.84	\$1,400.00	\$1,630.00	16.43%
Equipment Maint And Repair \$25,266.75 \$33,000.00 \$60,000.00 81.8 Vehicle Maint/Repair \$392.62 \$500.00 \$1,500.00 200.0 Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.0 Other Contractual Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - - Office Supplies \$283.56 \$300.00 \$300.00 0.0 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 0.0 Uniform & Safety Supplies \$1,999.93 \$1,500.00 \$1,000.00 42.8 Vehicle Maint Supplies \$194,157.59 \$250,000.00 \$210,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00	Postage	\$51.02	\$200.00	\$100.00	- 50 . 00%
Repair \$25,26,75 \$33,000,00 \$60,000,00 \$61,000,00 \$61,000,00 \$60,000,00 </td <td>Utilities</td> <td>\$147,804.09</td> <td>\$160,000.00</td> <td>\$100,000.00</td> <td>- 37 . 50%</td>	Utilities	\$147,804.09	\$160,000.00	\$100,000.00	- 37 . 50%
Building Maintenance \$5,144.28 \$10,000.00 \$30,000.00 200.00 Other Contractual Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - - Office Supplies \$283.56 \$300.00 \$30,000.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$1,500.00 -11.7 Operating Supplies \$1,099.93 \$1,500.00 \$1,500.00 -0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$200.00 0.0 Mior Equipment \$28,787.44 \$32,000.00 \$10,000.00 -42.8 Vehicle Maint Supplies \$194,157.59 \$250,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$10,000.00 -68.7 Buildings & Structures \$151,000.00 \$120,000.00 -20.5		\$25,266.75	\$33,000.00	\$60,000.00	81.82%
Other Contractual Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - - Office Supplies \$283.56 \$300.00 \$300.00 0.0 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 250.0 Uniform & Safety Supplies \$1,099.93 \$1,500.00 \$1,500.00 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$200.00 100.0 Minor Equipment \$28,787.44 \$32,000.00 \$200.00 100.0 Minor Equipment \$28,787.44 \$32,000.00 \$210,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$210,000.00 -20.5	Vehicle Maint/Repair	\$392.62	\$500.00	\$1,500.00	200.00%
Services \$73,008.00 \$61,000.00 \$70,000.00 14.7 Lab Testing \$6,944.71 \$15,000.00 \$17,000.00 13.3 Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - - Office Supplies \$283.56 \$300.00 \$300.00 0.0 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 250.0 Uniform & Safety Supplies \$1,099.93 \$1,500.00 0.0 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies \$194,157.59 \$250,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -20.5 Equipment \$7,000.00 \$120,000.00 -20.5 57.6 Buildings & Structures \$151,000.00 \$120,000.00 -20.5 57.6	Building Maintenance	\$5,144.28	\$10,000.00	\$30,000.00	200.00%
Contractual/Technological \$4,971.33 \$1,700.00 \$1,440.00 -15.2 Technological IT \$9,423.73 - - Office Supplies \$283.56 \$300.00 \$300.00 0.0 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 250.0 Uniform & Safety Supplies \$1,999.93 \$1,500.00 \$1,500.00 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies \$7,698.60 \$7,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$200.00 -68.7 Buildings & Structures \$151,000.00 \$210,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital - \$222,000.00 \$350,000.00 57.6 Improvements - \$222,000.00 \$350,000.00 57.6 Kot		\$73,008.00	\$61,000.00	\$70,000.00	14.75%
Technological IT \$9,423.73 - - Office Supplies \$283.56 \$300.00 \$300.00 0.0 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 250.00 Uniform & Safety Supplies \$1,099.93 \$1,500.00 \$1,500.00 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies \$7,698.60 \$7,000.00 \$200.00 100.00 Minor Equipment \$28,787.44 \$32,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -68.7 Buildings & Structures \$151,000.00 \$120,000.00 -20.5 Equipment \$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital \$222,000.00 \$350,000.00 57.6 <td< td=""><td>Lab Testing</td><td>\$6,944.71</td><td>\$15,000.00</td><td>\$17,000.00</td><td>13.33%</td></td<>	Lab Testing	\$6,944.71	\$15,000.00	\$17,000.00	13.33%
Office Supplies \$283.56 \$300.00 \$300.00 0.0 Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 250.0 Uniform & Safety Supplies \$1,099.93 \$1,500.00 \$1,500.00 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies \$7,698.60 \$7,000.00 \$200.00 100.00 Minor Equipment \$28,787.44 \$32,000.00 \$200.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -68.7 Buildings & Structures - \$151,000.00 \$210,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -57.6 Total Water Production \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8	Contractual/Technological	\$4,971.33	\$1,700.00	\$1,440.00	-15.29%
Fuels for Vehicles/Equip \$966.91 \$1,700.00 \$1,500.00 -11.7 Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 250.0 Uniform & Safety Supplies \$1,099.93 \$1,500.00 \$1,500.00 0.0 Maint/Repair Supplies \$1,099.93 \$1,500.00 \$1,500.00 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies - \$100.00 \$200.00 100.00 Minor Equipment \$28,787.44 \$32,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -16.0 Engineering For Capital - \$7,000.00 \$120,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital - \$222,000.00 \$350,000.00 57.6 Improvements - \$222,000.00 \$350,000.00 57.6 Water Distribution \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8	Technological IT	\$9,423.73	-	-	-
Operating Supplies \$12,736.19 \$10,000.00 \$35,000.00 250.0 Uniform & Safety Supplies \$1,099.93 \$1,500.00 \$1,500.00 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies \$7,698.60 \$7,000.00 \$200.00 100.00 Minor Equipment \$28,787.44 \$32,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -16.0 Engineering For Capital - \$7,000.00 \$120,000.00 -20.5 Buildings & Structures - \$151,000.00 \$120,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital - \$222,000.00 \$350,000.00 57.6 Total Water Production \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8	Office Supplies	\$283.56	\$300.00	\$300.00	0.00%
Uniform & Safety Supplies \$1,099.93 \$1,500.00 \$1,500.00 0.0 Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies - \$100.00 \$200.00 100.00 Minor Equipment \$28,787.44 \$32,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -68.7 Engineering For Capital - \$7,000.00 \$55,000.00 -68.7 Buildings & Structures - \$151,000.00 \$210,000.00 -68.7 Equipment -\$900.39 \$119,000.00 \$210,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$120,000.00 -20.5 Other Capital - \$222,000.00 \$350,000.00 -63.8 Other Capital - \$222,000.00 \$350,000.00 57.6 Total Water Production \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8 Water Distribution \$350,000.00 \$12,000.00 \$12,000.00 \$12,000.00	Fuels for Vehicles/Equip	\$966.91	\$1,700.00	\$1,500.00	-11.76%
Maint/Repair Supplies \$7,698.60 \$7,000.00 \$10,000.00 42.8 Vehicle Maint Supplies - \$100.00 \$200.00 100.00 Minor Equipment \$28,787.44 \$32,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -16.00 Engineering For Capital - \$7,000.00 \$55,000.00 -685.7 Buildings & Structures - \$151,000.00 \$120,000.00 -20.55 Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.85 Other Capital - \$222,000.00 \$350,000.00 57.65 Total Water Production \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.85	Operating Supplies	\$12,736.19	\$10,000.00	\$35,000.00	250.00%
Vehicle Maint Supplies - \$100.00 \$200.00 100.00 Minor Equipment \$28,787.44 \$32,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -16.00 Engineering For Capital - \$7,000.00 \$55,000.00 -68.7 Buildings & Structures - \$151,000.00 \$120,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital - \$222,000.00 \$350,000.00 57.6 Improvements - \$222,000.00 \$350,000.00 57.6 Water Distribution \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8	Uniform & Safety Supplies	\$1,099.93	\$1,500.00	\$1,500.00	0.00%
Minor Equipment \$28,787.44 \$32,000.00 \$10,000.00 -68.7 Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -16.0 Engineering For Capital - \$7,000.00 \$55,000.00 -68.7 Buildings & Structures - \$7,000.00 \$55,000.00 -68.7 Equipment - \$7,000.00 \$55,000.00 -68.7 Other Capital - \$151,000.00 \$120,000.00 -20.5 Improvements - \$222,000.00 \$43,000.00 -63.8 Other Capital - \$222,000.00 \$350,000.00 57.6 Total Water Production \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8 Water Distribution \$151,000.00 \$10,007,488.05 4.8	Maint/Repair Supplies	\$7,698.60	\$7,000.00	\$10,000.00	42.86%
Chemical Supplies \$194,157.59 \$250,000.00 \$210,000.00 -16.0 Engineering For Capital - \$7,000.00 \$55,000.00 685.7 Buildings & Structures - \$151,000.00 \$120,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital - \$222,000.00 \$350,000.00 57.6 Improvements - \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8 Water Distribution -	Vehicle Maint Supplies	-	\$100.00	\$200.00	100.00%
Engineering For Capital - \$7,000.00 \$55,000.00 685.7 Buildings & Structures - \$151,000.00 \$120,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital - \$222,000.00 \$350,000.00 57.6 Improvements - \$222,000.00 \$350,000.00 57.6 Mater Distribution \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8	Minor Equipment	\$28,787.44	\$32,000.00	\$10,000.00	-68.75%
Buildings & Structures - \$151,000.00 \$120,000.00 -20.5 Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital Improvements - \$222,000.00 \$350,000.00 57.6 Fotal Water Production \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8 Water Distribution \$1000000000000000000000000000000000000	Chemical Supplies	\$194,157.59	\$250,000.00	\$210,000.00	-16.00%
Equipment -\$900.39 \$119,000.00 \$43,000.00 -63.8 Other Capital Improvements - \$222,000.00 \$350,000.00 57.6 Total Water Production \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8 Water Distribution \$1,533,577.85 \$1,607,488.05 4.8	Engineering For Capital	-	\$7,000.00	\$55,000.00	685.71%
Other Capital - \$222,000.00 \$350,000.00 57.6 Improvements \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8 Water Distribution \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8	Buildings & Structures	-	\$151,000.00	\$120,000.00	-20.53%
Improvements - \$222,000.00 \$350,000.00 \$7.6 Fotal Water Production \$984,328.13 \$1,533,577.85 \$1,607,488.05 4.8 Water Distribution	Equipment	-\$900.39	\$119,000.00	\$43,000.00	-63.87%
Water Distribution		-	\$222,000.00	\$350,000.00	57.66%
	Total Water Production	\$984,328.13	\$1,533,577.85	\$1,607,488.05	4.82%
	Water Distribution				
		\$347,203.11	\$306,275.80	\$384,323.44	25.48%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Overtime	\$12,530.18	\$15,000.00	\$15,000.00	0.00%
Benefits - Health & Life	\$72,958.87	\$79,120.45	\$97,600.13	23.36%
Benefits - Other	-\$5,177.99	-	-	-
Benefit Social Sec/Medicare	\$26,844.53	\$24,577.94	\$29,699.44	20.84%
Benefit IMRF	\$22,636.64	\$19,372.73	\$24,884.92	28.45%
Training And Travel	\$1,207.50	\$1,000.00	\$1,000.00	0.00%
IT Expense To IT Budget	-	\$13,074.00	\$23,543.00	80.07%
Telephone / Communications	\$1,730.53	\$1,900.00	\$1,900.00	0.00%
Utilities	\$11,133.84	\$6,000.00	\$7,000.00	16.67%
Equipment Maint And Repair	\$4,094.05	\$7,000.00	\$7,000.00	0.00%
Vehicle Maint/Repair	\$363.97	\$5,500.00	\$5,500.00	0.00%
Building Maintenance	\$4,891.00	\$1,500.00	\$2,000.00	33.33%
Other Contractual Services	\$1,875.12	\$2,000.00	\$2,000.00	0.00%
Lab Testing	\$4,208.80	\$3,000.00	\$3,500.00	16.67%
Contractual/Technological	\$1,350.94	\$50.00	\$1,500.00	2,900.00%
Technological IT	\$3,533.16	-	-	-
Fuels for Vehicles/Equip	\$11,514.82	\$12,000.00	\$12,000.00	0.00%
Operating Supplies	\$77,802.87	\$85,000.00	\$60,000.00	-29.41%
Uniform & Safety Supplies	\$1,846.98	\$2,400.00	\$2,800.00	16.67%
Maint/Repair Supplies	\$3,803.33	\$15,000.00	\$15,000.00	0.00%
Vehicle Maint Supplies	\$9,776.31	\$8,000.00	\$8,000.00	0.00%
Minor Equipment	\$8,407.19	\$13,000.00	\$13,000.00	0.00%
Engineering For Capital	-	\$30,000.00	\$30,000.00	0.00%
Equipment	\$591.66	\$66,000.00	\$128,000.00	93.94%
Meters	\$12.96	\$100,000.00	\$100,000.00	0.00%
Lines Etc New/Repl	-	\$300,000.00	\$600,000.00	100.00%
Other Capital Improvements	-	\$100,000.00	-	-100.00%
Total Water Distribution	\$625,140.37	\$1,216,770.92	\$1,575,250.93	29.46%
Water Surplus				
Transfer To Water Fd	-	\$201,000.00	\$540,000.00	168.66%
Total Water Surplus	-	\$201,000.00	\$540,000.00	168.66%
Total Expenditures	\$2,812,242.38	\$3,527,269.11	\$4,307,005.40	22.11%

Expenditures by Expense Type



Historical Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages				
Regular Salaries	\$97,192.05	\$98,547.45	\$100,510.78	1.99%
Overtime	\$434.11	\$1,000.00	\$1,000.00	0.00%
Regular Salaries	\$350,031.85	\$315,806.36	\$323,261.91	2.36%
Overtime	\$11,137.49	\$10,000.00	\$10,000.00	0.00%
Regular Salaries	\$347,203.11	\$306,275.80	\$384,323.44	25.48%
Overtime	\$12,530.18	\$15,000.00	\$15,000.00	0.00%
Total Wages	\$818,528.79	\$746,629.61	\$834,096.13	11.71%
Benefits				
Benefits- Health & Life	-\$40,688.49	\$22,584.59	\$26,502.09	17.35%
Benefit Social Sec/Medicare	\$7,169.05	\$7,615.30	\$8,010.30	5.19%
Benefit IMRF	\$6,129.51	\$6,002.50	\$6,711.75	11.82%
Salary/Car Allowance	\$25.96	\$30.00	\$30.00	0.00%
Legal / Attorney Fees	\$1,192.51	\$2,500.00	\$1,500.00	-40.00%
Pension Expense	-\$89,827.11	-	-	-
Benefits - Health & Life	\$53,234.08	\$55,226.88	\$69,349.41	25.57%
Benefits - Other	-\$5,203.73	-	-	-
Benefit Social Sec/Medicare	\$24,856.59	\$24,924.37	\$24,959.22	0.14%
Benefit IMRF	\$21,486.56	\$19,646.24	\$20,913.51	6.45%
Benefits - Health & Life	\$72,958.87	\$79,120.45	\$97,600.13	23.36%
Benefits - Other	-\$5,177.99	-	-	-
Benefit Social Sec/Medicare	\$26,844.53	\$24,577.94	\$29,699.44	20.84%
Benefit IMRF	\$22,636.64	\$19,372.73	\$24,884.92	28.45%
Total Benefits	\$95,636.98	\$261,601.00	\$310,160.77	18.56%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Contract Services				
Auditing	\$2,000.00	\$1,750.00	\$1,750.00	0.00%
Training And Travel	\$1,314.00	\$2,000.00	\$2,000.00	0.00%
Admin Exp To General Admin	\$139,056.00	\$146,002.50	\$146,002.50	0.00%
Telephone / Communications	\$612.82	\$800.00	\$700.00	-12.50%
Engineering / Consulting	\$9,192.09	\$10,000.00	\$20,000.00	100.00%
Training And Travel	\$136.00	\$500.00	\$2,000.00	300.00%
Telephone / Communications	\$1,620.84	\$1,400.00	\$1,630.00	16.43%
Training And Travel	\$1,207.50	\$1,000.00	\$1,000.00	0.00%
Telephone / Communications	\$1,730.53	\$1,900.00	\$1,900.00	0.00%
Total Contract Services	\$156,869.78	\$165,352.50	\$176,982.50	7.03%
Operating Expenses				
Postage	\$80.05	\$100.00	\$100.00	0.00%
Utilities	\$1,455.47	\$2,500.00	\$2,000.00	-20.00%
Rentals And Leases	\$843.82	\$1,000.00	\$1,000.00	0.00%
Insurance	\$45,628.09	\$45,000.00	\$45,000.00	0.00%
Vehicle Maint/Repair	\$80.00	\$1,000.00	\$1,000.00	0.00%
Other Contractual Services	\$22,931.70	\$25,000.00	\$25,000.00	0.00%
Technological IT	\$2,354.40	-	-	-
Department Specific Technology	-	\$7,120.00	\$7,540.00	5.90%
Office Supplies	\$23.08	\$200.00	\$200.00	0.00%
Operating Supplies	\$422.84	\$500.00	\$500.00	0.00%
Uniform & Safety Supplies	-	\$200.00	\$200.00	0.00%
Vehicle Maint Supplies	\$47.98	\$100.00	\$100.00	0.00%
Postage	\$51.02	\$200.00	\$100.00	-50.00%
Utilities	\$147,804.09	\$160,000.00	\$100,000.00	-37.50%
Equipment Maint And Repair	\$25,266.75	\$33,000.00	\$60,000.00	81.82%
Vehicle Maint/Repair	\$392.62	\$500.00	\$1,500.00	200.00%
Building Maintenance	\$5,144.28	\$10,000.00	\$30,000.00	200.00%
Other Contractual Services	\$73,008.00	\$61,000.00	\$70,000.00	14.75%
Lab Testing	\$6,944.71	\$15,000.00	\$17,000.00	13.33%
Technological IT	\$9,423.73	-	-	-
Office Supplies	\$283.56	\$300.00	\$300.00	0.00%
Fuels for Vehicles/Equip	\$966.91	\$1,700.00	\$1,500.00	-11.76%
Operating Supplies	\$12,736.19	\$10,000.00	\$35,000.00	250.00%
Uniform & Safety Supplies	\$1,099.93	\$1,500.00	\$1,500.00	0.00%
Maint/Repair Supplies	\$7,698.60	\$7,000.00	\$10,000.00	42.86%
Vehicle Maint Supplies	-	\$100.00	\$200.00	100.00%
Chemical Supplies	\$194,157.59	\$250,000.00	\$210,000.00	-16.00%
Utilities	\$11,133.84	\$6,000.00	\$7,000.00	16.67%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Equipment Maint And Repair	\$4,094.05	\$7,000.00	\$7,000.00	0.00%
Vehicle Maint/Repair	\$363.97	\$5,500.00	\$5,500.00	0.00%
Building Maintenance	\$4,891.00	\$1,500.00	\$2,000.00	33.33%
Other Contractual Services	\$1,875.12	\$2,000.00	\$2,000.00	0.00%
Lab Testing	\$4,208.80	\$3,000.00	\$3,500.00	16.67%
Technological IT	\$3,533.16	-	-	-
Fuels for Vehicles/Equip	\$11,514.82	\$12,000.00	\$12,000.00	0.00%
Operating Supplies	\$77,802.87	\$85,000.00	\$60,000.00	-29.41%
Uniform & Safety Supplies	\$1,846.98	\$2,400.00	\$2,800.00	16.67%
Maint/Repair Supplies	\$3,803.33	\$15,000.00	\$15,000.00	0.00%
Vehicle Maint Supplies	\$9,776.31	\$8,000.00	\$8,000.00	0.00%
Total Operating Expenses	\$693,689.66	\$780,420.00	\$744,540.00	-4.60%
Contracted Services				
Contractual/Technological	\$8,252.15	\$1,000.00	\$1,200.00	20.00%
Contractual/Technological	\$4,971.33	\$1,700.00	\$1,440.00	-15.29%
Contractual/Technological	\$1,350.94	\$50.00	\$1,500.00	2,900.00%
Total Contracted Services	\$14,574.42	\$2,750.00	\$4,140.00	50.55%
Supplies				
Minor Equipment	-	\$100.00	\$1,000.00	900.00%
Minor Equipment	\$28,787.44	\$32,000.00	\$10,000.00	-68.75%
Minor Equipment	\$8,407.19	\$13,000.00	\$13,000.00	0.00%
Total Supplies	\$37,194.63	\$45,100.00	\$24,000.00	-46.78%
Capital				
Engineering For Capital	-	\$7,000.00	\$55,000.00	685.71%
Buildings & Structures	-	\$151,000.00	\$120,000.00	-20.53%
Equipment	-\$900.39	\$119,000.00	\$43,000.00	-63.87%
Other Capital Improvements	-	\$222,000.00	\$350,000.00	57.66%
Engineering For Capital	-	\$30,000.00	\$30,000.00	0.00%
Equipment	\$591.66	\$66,000.00	\$128,000.00	93.94%
Meters	\$12.96	\$100,000.00	\$100,000.00	0.00%
Lines Etc New/Repl	-	\$300,000.00	\$600,000.00	100.00%
Other Capital Improvements	-	\$100,000.00	-	-100.00%
Total Capital	-\$295.77	\$1,095,000.00	\$1,426,000.00	30.23%
Other Expenses				
Depreciation Expenses	\$740,244.15	-	-	-
Total Other Expenses	\$740,244.15	-	-	-
Transfers Out				
IT Expense To IT Budget	-	\$3,268.00	\$4,709.00	44.09%
Transfer-Water Alt.Bd I&R	\$201,000.00	\$200,000.00	\$200,000.00	0.00%
Transfer To Water Surplus	\$55,160.00	-	-	-
IT Expense To IT Budget	-	\$13,074.00	\$18,834.00	44.06%
IT Expense To IT Budget	-	\$13,074.00	\$23,543.00	80.07%
Transfer To Water Fd		\$201,000.00	\$540,000.00	168.66%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Transfers Out	\$256,160.00	\$430,416.00	\$787,086.00	82.87%
Debt				
Bad Debt	-\$360.26	-	-	-
Total Debt	-\$360.26	-	-	-
Total Expenditures	\$2,812,242.38	\$3,527,269.11	\$4,307,005.40	22.11%

Water Distribution- Capital Projects

City of Highlan	ıd, Illinois				
Water Distri					
25/26 thru	29/30				
PROJECTS BY BU	JDGET ITE	EM			
	25/26	26/27	27/28	28/29	29/30
Budget Item	23/20	20/27	21/20	20/29	29/30
Engineering for Capital Account #505					
Water Main Replacements	30,000	30,000	30,000	30,000	30,000
Total Engineering Account #505	30,000	30,000	30,000	30,000	30,000
Land Account #510					
Total Land Account #510	-	-	-	-	
Building Account #520					
Total Building Account #520	-	-	-	-	
Equipment Account #530					
Replace Mini Excavator (split w/sew coll)	40,000				
Replace 2015 backhoe (split w/sew coll)	75,000				
Tyler Software Share	13,000				
Total Equipment Account #530	128,000	-	-	-	
Meters Account #530-60					
Auto Meter Reading	100,000	100,000	100,000	100,000	100,000
Total Meters Account #530-60	100,000	100,000	100,000	100,000	100,000
Lines, Roads, Etc Account #540					
Water Main Replacements	600,000	300,000	300,000	300,000	300,000
Total Lines, Roads, Etc Account #540	600,000	300,000	300,000	300,000	300,000
Other Capital Improvements Account #550					
Resurface asphalt lot					
Total Other Capital Improvements Account #550	-	-	-	-	
Total Capital Expenditures Projected	858,000	430,000	430,000	430,000	430.000
Total Capital Expenditures Projected	000,000	430,000	430,000	430,000	430,000

Water Treatment- Capital Projects

City of Highland,					
Water Treatment					
25/26 thru 29	/30				
PROJECTS BY BUD	GET ITEM				
	25/26	26/27	27/28	28/29	29/30
Budget Item					
Engineering for Conitel Account #505					
Engineering for Capital Account #505 Filters Liner and Media Replacement	25,000				
Lower Retaining Walls Soil Tiebacks/Spillway Floor Repairs	10,000				
Elevated Tank Mixer	5,000				
Repair of Siding/Painting on Main Plant Building	15,000				
Total Engineering Account #505	55,000	-	-	-	
Land Account #510					
Total Land Account #510	_	-	-	-	
Building Account #520					
Repair of Siding/Painting on Main Plant Building	120,000				
Total Building Account #520	120,000	-	-	-	
Equipment Account #530					
Tyler Software Share	13,000				
Elevated Tank Mixer	30,000				
Rebuild Booster Pumps		30,000	30,000	30,000	30,000
Total Equipment Account #530	43,000	30,000	30,000	30,000	30,000
Other Capital Improvements Account #550					
Clean Sludge Lagoon #1		120,000			
Lower Retaining Walls Soil Tiebacks/Spillway Floor Repairs	100,000	,			
Filters Liner and Media Replacement	250,000				
Total Other Capital Improvements Account #550	350,000	120,000	_	_	
Total Capital Expenditures Projected	568,000	150,000	30,000	30,000	30,000

Water- Critical Measures

WATER DEPARTMENT'S CRITICAL MEASURES								
Revenue Dedicated to O&M will not ex								
Actual Revenue Dedicated to O&M	65%	66%	66%	66%	66%	67%		
O & M Cost per 1000 gallons sold will								
Actual Cost per 1,000 Gallons sold	\$5.93	\$6.25	\$6.40	\$6.57	\$6.73	\$6.90		
Revenue per 1,000 Gallons sold will ex								
Actual Revenue per 1,000 Gallons	\$9.12	\$9.42	\$9.70	\$9.98	\$10.13	\$10.28		
	3.2	3.2	3.3	3.4	3.4	3.4		
Cash Balance will exceed 45 days of C								
Actual Days of Cash Coverage	197	187	240	317	389	457		
Cash Balance at EOFY	\$1,094,215	\$1,096,217	\$1,444,505	\$1,956,353	\$2,462,467	\$2,961,326		
Gallons sold for FY 2023-2024	342,826,100	342,826,100	342,826,100	342,826,100	342,826,100	342,826,100		
Reserves Balance	\$3,676,773	\$3,136,773	\$3,136,773	\$3,136,773	\$3,136,773	\$3,136,773		
Reserves will cover 45 days O & M C	250,430	263,960	270,648	277,512	284,557	291,787		

Electric

The Highland Electric system has been owned and operated by the City since 1899. The system presently serves 5,920 residential, 661 commercial and 150 industrial users spread out across a geographic area of approximately 64 square miles.

The distribution system consists of 6,672 poles, 1,780 pole-mounted transformers, 627 pad-mounted transformers and 5 substations. There are 247 miles of overhead circuits and 77 miles of underground circuits.

The system also has a 138 kV interconnect. This line, which is the main electric supply to the city, runs from near Collinsville to the power plant yard. It consists of 150 poles spaced along a route that is 11.7 miles in length, connecting an Illinois Power transmission line to the 138 kV substation.

The City also has a firmly delineated service area, which stretches far outside the current city limits. The City of Highland has agreed to service boundaries with Southwest Electric Co-Op, Clinton County Co-Op, and Illinois Power. The City has the right to serve any new customer within its service area, while continuing to serve existing customers outside its service area. The City is also allowed to serve new customers in existing developments outside its service area.

Mission

The mission of the Light and Power team is to provide our customers with the most cost-effective and reliable electric system available.

Summary of Goals

2025-2026 Budget Goals

Critical Measures

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

- Revenue dedicated to personnel will not exceed 13%.
- Total revenue dedicated to O&M will not exceed 85%.
- At least 5% of total revenue will be placed in reserve.
- Revenue per kWh will exceed \$0.12.
- The total O&M cost per kWh sold will not exceed \$0.12.
- Operating income per KWH will exceed .010 based on APPA benchmarking.
- Net income per revenue dollar should exceed \$0.047 based on APPA benchmarking.

Major Initiatives

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

Electrical Administration Goals:

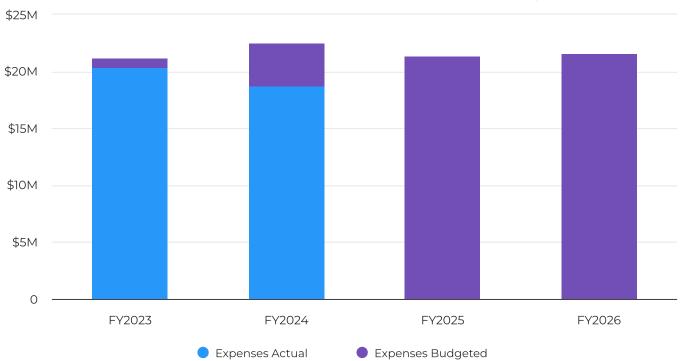
- 1. Begin design, engineering and procurement for system changes necessary to integrate the new feed from Sursee switching station. (ICC finally approved)
- 2. Validate current revenue stream through continued testing and repair of large commercial/industrial metering systems.
- 3. Replace the director's truck and hand down the existing 2014 Dodge Ram to Distribution to replace the 2004 Dodge Ram that is at the end of life.

Electronics Production Goals:

- 1. Replace the roof on the main building.
- 2. Install a fence between the auto shop and 2400 Substation.
- 3. Install an access gate in the north fence line to facilitate maintenance.
- 4. Perform PM oil change on one CAT generator.
- 5. Purchase Screw Compressor for Nordberg generators.

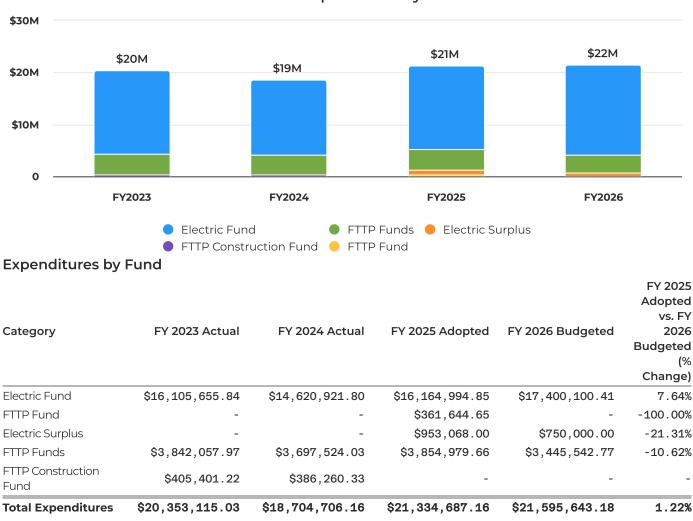
Electrical Distribution Goals:

- 1. Continue Pole Inspection to identify "bad" poles and replace them where necessary (20% of total poles in the system).
- 2. Continue upgrading old street lighting with LEDs to reduce truck rolls and energy utilization.
- 3. Replace three building doors.
- 4. Purchase a trailer for equipment hauling.
- 5. Purchase Tripsavers to begin swapping out for old oil reclosers.
- 6. Replace locater 2008 Ford Ranger.
- 7. Construct a 40 X 50 Garage for additional storage.



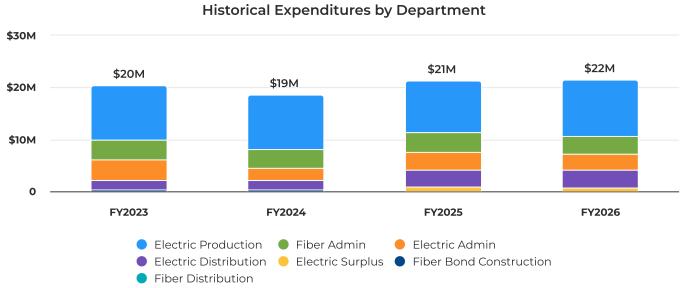
Historical Expenditures Across Fund Summary

Expenditures by Fund



Historical Expenditures by Fund

Expenditures by Department





Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Electric Admin				
Regular Salaries	\$387,732.60	\$401,579.55	\$403,049.72	0.37%
Overtime	\$296.78	\$500.00	\$8,023.24	1,504.65%
Benefits - Health & Life	\$15,738.91	\$74,000.00	\$88,000.00	18.92%
Benefits - Other	\$2,078.72	-	-	-
Benefit Social Sec/Medicare	\$26,911.10	\$30,759.00	\$31,446.99	2.24%
Benefit IMRF	\$24,234.11	\$24,255.64	\$26,477.74	9.16%
Salary/Car Allowance	\$78.59	\$80.00	\$80.00	0.00%
Auditing	\$4,000.00	\$6,000.00	\$10,000.00	66.67%
Legal / Attorney Fees	\$5,554.59	\$15,000.00	\$15,000.00	0.00%
Engineering / Consulting	\$24,547.02	\$15,000.00	\$15,000.00	0.00%
Training And Travel	\$9,422.38	\$12,000.00	\$12,000.00	0.00%
Admin Exp To General Admin	\$610,272.00	\$640,788.75	\$640,788.75	0.00%
IT Expense To IT Budget	-	\$13,074.00	\$18,834.00	44.06%
Telephone / Communications	\$2,093.29	\$2,400.00	\$2,400.00	0.00%
Postage	\$460.87	\$300.00	\$300.00	0.00%
Utilities	\$9,465.79	\$15,000.00	\$12,000.00	-20.00%
Rentals And Leases	\$1,454.58	\$3,500.00	\$3,000.00	-14.29%
Insurance	\$127,652.58	\$125,000.00	\$125,000.00	0.00%
Equipment Maint And Repair	\$905.55	\$2,000.00	\$2,000.00	0.00%
Vehicle Maint/Repair	\$2,529.03	\$1,500.00	\$1,500.00	0.00%
Building Maintenance	\$9,752.00	\$5,000.00	\$2,000.00	-60.00%
Other Contractual Services	\$60,966.68	\$60,000.00	\$65,000.00	8.33%
Collection Agency Fees	\$1,652.27	\$3,000.00	\$2,500.00	-16.67%
Contractual/Technological	\$22,160.17	\$2,500.00	\$3,500.00	40.00%
Technological IT	\$7,067.34	-	-	-
Technological Hardware	\$1,961.76	-	\$600.00	-

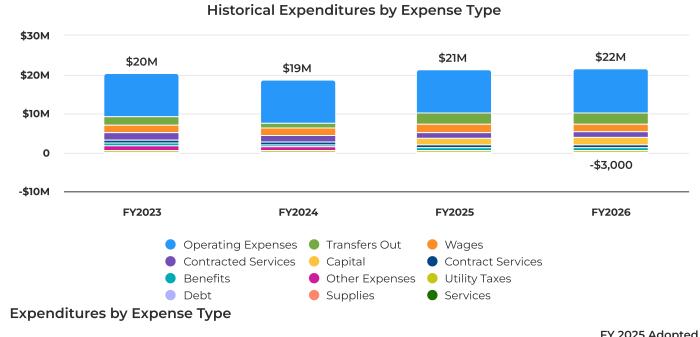
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Department Specific Technology	\$48,386.84	\$67,540.00	\$74,716.60	10.63%
Office Supplies	\$1,188.99	\$1,500.00	\$1,500.00	0.00%
Fuels for Vehicles/Equip	\$1,621.00	\$2,500.00	\$2,000.00	-20.00%
Operating Supplies	\$3,512.50	\$4,000.00	\$4,000.00	0.00%
Uniform & Safety Supplies	\$1,909.36	\$1,500.00	\$1,500.00	0.00%
Maint/Repair Supplies	\$507.69	\$1,000.00	\$1,000.00	0.00%
Vehicle Maint Supplies	\$176.61	\$1,000.00	\$1,000.00	0.00%
Minor Equipment	\$5,219.94	\$1,000.00	\$1,000.00	0.00%
Buildings & Structures	\$14,051.44	-	-	-
Equipment	\$591.66	\$31,000.00	\$13,000.00	-58.06%
Other Capital Improvements	-	-	\$45,000.00	-
Depreciation Expenses	\$713,915.94	-	-	-
Utility Tax	\$252,163.87	\$495,171.02	\$519,249.38	4.86%
Transfer To Elec Surplus	\$115,900.00	\$1,007,000.00	\$1,000,000.00	-0.70%
Bad Debt	-\$1,734.89	-\$3,000.00	-\$3,000.00	0.00%
Pension Expense	-\$252,621.33	-	-	-
Regular Salaries	-	\$139,397.95	-	-100.00%
Overtime	-	\$1,000.00	-	-100.00%
Benefits/ Health and Life	-	\$21,543.68	-	-100.00%
Benefit-Social Sec/Medicare	-	\$9,273.58	-	-100.00%
Benefit IMRF	-	\$7,329.44	-	-100.00%
Engineering / Consulting	-	\$10,000.00	-	-100.00%
Training And Travel	-	\$2,000.00	-	-100.00%
Waste Removal	-	\$3,000.00	-	-100.00%
Utilities	-	\$50,000.00	-	-100.00%
Rentals and Leases	-	\$1,000.00	-	-100.00%
Equipment Maint and Repair	-	\$15,000.00	-	-100.00%
Vehicle Maint and Repair	-	\$2,200.00	-	-100.00%
Building Maintenance	-	\$12,000.00	-	-100.00%
Other Contractual Services	-	\$12,000.00	-	-100.00%
Contractual/Technological	-	\$100.00	-	-100.00%
Office Supplies	-	\$300.00	-	-100.00%
Fuels for Vehicles/Equip	-	\$12,000.00	-	-100.00%
Operating Supplies	-	\$4,000.00	-	-100.00%
Uniform & Safety Supplies	-	\$2,000.00	-	-100.00%
Maint/Repair Supplies	-	\$10,000.00	-	-100.00%
Vehicle Maint Supplies	-	\$1,500.00	-	-100.00%
Minor Equipment	-	\$15,000.00	-	-100.00%
Equipment	-	\$31,000.00	-	-100.00%
Total Electric Admin	\$2,263,778.33	\$3,425,092.61	\$3,149,466.42	-8.05%
Electric Production				
Regular Salaries	\$177,383.32	\$139,397.95	\$165,952.35	19.05%
Overtime	\$259.23	\$1,000.00	\$1,000.00	0.00%
Benefits - Health & Life	\$35,092.08	\$21,543.68	\$28,000.00	29.97%
Benefits - Other	\$1,081.20	-	-	-

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefit Social Sec/Medicare	\$12,411.46	\$9,273.58	\$12,993.29	40.11%
Benefit IMRF	\$11,014.60	\$7,329.44	\$9,815.91	33.92%
Legal / Attorney Fees	-	\$1,000.00	\$3,000.00	200.00%
Engineering / Consulting	\$9,678.78	\$10,000.00	\$10,000.00	0.00%
Training And Travel	\$1,250.00	\$2,000.00	\$2,000.00	0.00%
IT Expense To IT Budget	-	\$9,805.00	\$14,126.00	44.07%
Waste Removal	-	\$3,000.00	-	-100.00%
Utilities	\$52,041.25	\$50,000.00	\$60,000.00	20.00%
Rentals And Leases	\$903.02	\$1,000.00	\$1,000.00	0.00%
Equipment Maint And Repair	\$7,318.96	\$15,000.00	\$15,000.00	0.00%
Vehicle Maint/Repair	\$931.19	\$2,200.00	\$2,000.00	-9.09%
Building Maintenance	\$5,834.40	\$12,000.00	\$5,000.00	-58.33%
Other Contractual Services	\$14,394.58	\$12,000.00	\$35,000.00	191.67%
Purchase Power-IMEA	\$10,112,437.50	\$9,548,956.00	\$10,126,668.30	6.05%
Contractual/Technological	\$911.56	\$100.00	\$1,000.00	900.00%
Technological IT	\$2,434.38	-	-	-
Technological Hardware	\$2,056.46	-	-	-
Office Supplies	\$284.44	\$300.00	\$300.00	0.00%
Fuels for Vehicles/Equip	\$8,637.65	\$12,000.00	\$10,000.00	-16.67%
Operating Supplies	\$4,585.63	\$4,000.00	\$5,000.00	25.00%
Uniform & Safety Supplies	\$1,653.85	\$2,000.00	\$2,000.00	0.00%
Maint/Repair Supplies	\$6,178.77	\$10,000.00	\$15,000.00	50.00%
Vehicle Maint Supplies	\$2,318.51	\$1,500.00	\$2,000.00	33.33%
Minor Equipment	\$14,806.34	\$15,000.00	\$15,000.00	0.00%
Generat.Fuel/Chemical Sup	\$18,548.24	\$40,000.00	\$45,000.00	12.50%
Buildings & Structures	\$229.39	-	\$272,000.00	-
Equipment	\$591.66	\$31,000.00	\$28,000.00	-9.68%
Total Electric Production	\$10,505,268.45	\$9,961,405.65	\$10,886,855.85	9.29%
Electric Distribution				
Regular Salaries	\$1,026,543.83	\$1,025,460.80	\$1,056,224.62	3.00%
Overtime	\$51,763.30	\$70,000.00	\$70,000.00	0.00%
Benefits - Health & Life	\$201,764.54	\$178,290.06	\$215,000.00	20.59%
Benefits - Other	\$16,478.33	-	-	-
Benefit Social Sec/Medicare	\$81,434.57	\$83,802.29	\$86,155.72	2.81%
Benefit IMRF	\$67,666.74	\$67,435.09	\$73,303.80	8.70%
Benefits ICMA	\$21,553.28	\$22,000.00	\$25,000.00	13.64%
Engineering / Consulting	\$10,600.00	\$15,000.00	\$15,000.00	0.00%
Training And Travel	\$10,734.80	\$15,000.00	\$15,000.00	0.00%
IT Expense To IT Budget	-	\$35,953.00	\$51,794.00	44.06%
Telephone/Communications	\$1,121.34	\$1,300.00	\$1,300.00	0.00%
Utilities	\$1,246.34	\$1,500.00	\$1,500.00	0.00%
Rentals And Leases	\$64.73	\$500.00	\$500.00	0.00%
Equipment Maint And Repair	\$42,184.51	\$75,000.00	\$40,000.00	-46.67%
Vehicle Maint/Repair	\$3,857.65	\$8,000.00	\$5,000.00	-37.50%
Building Maintenance	\$703.99	\$5,000.00	\$15,000.00	200.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Services	\$21,176.81	\$35,000.00	\$25,000.00	-28.57%
Contractual/Technological	\$9,700.82	\$1,900.00	\$4,000.00	110.53%
Technological IT	\$21,341.89	-	-	-
Fuels for Vehicles/Equip	\$26,124.64	\$35,000.00	\$30,000.00	-14.29%
Operating Supplies	\$172,729.58	\$200,000.00	\$200,000.00	0.00%
Uniform & Safety Supplies	\$19,483.59	\$35,000.00	\$25,000.00	-28.57%
Maint/Repair Supplies	\$6,263.45	\$8,000.00	\$7,000.00	-12.50%
Vehicle Maint Supplies	\$19,623.29	\$10,000.00	\$10,000.00	0.00%
Minor Equipment	\$16,064.81	\$15,000.00	\$20,000.00	33.33%
Engineering For Capital	\$0.30	\$50,000.00	\$50,000.00	0.00%
Buildings & Structures	\$120.68	-	\$100,000.00	-
Equipment	\$591.68	\$476,000.00	\$697,000.00	46.43%
Meters	\$95.53	\$60,000.00	\$60,000.00	0.00%
Electric Poles	-	\$55,000.00	\$120,000.00	118.18%
Electric Transformers	-	\$400,000.00	\$200,000.00	- 50 . 00%
Electric Cable	\$840.00	\$100,000.00	\$120,000.00	20.00%
Other Capital Improvements	-	\$55,000.00	\$25,000.00	- 54 . 55%
Total Electric Distribution	\$1,851,875.02	\$3,140,141.24	\$3,363,778.14	7.12%
Electric Surplus				
Transfer to FTTP Fd	-	\$953,068.00	\$750,000.00	-21.31%
Total Electric Surplus	-	\$953,068.00	\$750,000.00	-21.31%
Fiber Admin				
Regular Salaries	\$341,851.54	\$337,354.60	\$350,000.00	3.75%
Overtime	\$7,594.21	\$10,000.00	\$5,000.00	- 50 . 00%
Benefits/Health and Life	\$51,261.43	\$50,000.00	\$55,000.00	10.00%
Benefits Other	\$5,012.49	-	-	-
Benefit-Social Sec/Medicare	\$22,387.99	\$26,189.76	\$25,113.79	-4.11%
Benefits IMRF	\$18,520.47	\$20,644.17	\$21,043.56	1.93%
Benefits ICMA	\$3,308.40	\$3,500.00	\$3,500.00	0.00%
Salary/Car Allowance	\$23.59	-	-	-
Auditing	\$2,000.00	\$4,500.00	\$6,000.00	33.33%
Legal / Attorney Fees	\$5,438.87	\$6,000.00	\$6,000.00	0.00%
Training And Travel	\$16,024.84	\$25,000.00	\$11,000.00	-56.00%
Admin Exp To General Admin	\$26,784.00	\$28,119.00	\$28,119.00	0.00%
IT Expense To IT Budget	-	\$13,074.00	\$18,834.00	44.06%
Telephone / Communications	\$2,014.39	\$2,012.92	\$2,000.00	-0.64%
Postage	\$12,004.99	\$11,768.80	\$8,784.00	-25.36%
Utilities	\$30,762.16	\$32,021.80	\$30,493.51	-4.77%
Rentals and Leases	\$450.94	\$5,000.00	\$2,000.00	-60.00%
Insurance	\$51,088.81	\$50,122.00	\$51,000.00	1.75%
Equipment Maint and Repair	\$1,613.55	\$10,000.00	\$8,000.00	-20.00%
Vehicle Maint and Repair	\$17.79	\$2,000.00	\$2,000.00	0.00%
Building Maintenance	\$10,479.49	\$25,000.00	\$60,000.00	140.00%
Other Contractual Services	\$87,760.20	\$60,309.58	\$60,000.00	-0.51%
Taxes and Regulatory Fees	\$1,333.69	\$14,000.00	\$14,000.00	0.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Marketing	\$32,873.35	\$35,000.00	\$32,000.00	-8.57%
Contractual/Technological	\$42,391.10	\$40,000.00	\$42,500.00	6.25%
Contractual/Voice Content Fee	\$149,720.44	\$149,895.71	\$108,000.00	-27.95%
Contractual/Video Content Fee	\$1,295,321.42	\$1,242,410.40	\$1,099,974.91	-11.46%
Contractual/Data Content Fee	\$137,437.46	\$133,790.50	\$133,000.00	-0.59%
Voice Connection Fees	\$9,147.14	\$45,000.00	\$45,000.00	0.00%
Video Connection Fees	\$58,327.97	\$91,440.00	\$12,000.00	-86.88%
ContractualMunyBand/VideoFees	\$8,785.19	\$6,409.98	-	-100.00%
Technological IT	\$6,462.31	-	-	-
Technological Hardware	\$1,211.96	-	\$30,000.00	-
Department Specific Technology	\$39,986.78	\$65,000.00	\$10,000.00	-84.62%
Office Supplies	\$1,853.95	\$7,000.00	\$3,000.00	-57.14%
Fuels for Vehicles/Equip	\$4,604.39	\$5,807.72	\$4,000.00	-31.13%
Operating Supplies	\$5,007.26	\$6,688.66	\$5,000.00	-25.25%
Uniform & Safety Supplies	\$520.90	\$2,500.00	\$2,000.00	-20.00%
Maint/Repair Supplies	\$386.02	\$240.00	\$500.00	108.33%
Vehicle Maint Supplies	\$426.98	\$2,000.00	\$2,000.00	0.00%
Minor Equipment	\$29,530.22	\$43,941.30	\$40,000.00	-8.97%
Engineering for Capital	-	\$20,000.00	\$20,000.00	0.00%
Equipment	\$4,141.71	\$117,800.00	\$43,000.00	-63.50%
Equipment ONTS	\$27.00	\$67,617.60	\$45,000.00	-33.45%
Lines, Roads, Etc	\$4,999.36	\$76,753.16	\$50,000.00	-34.86%
Depreciation Expense	\$200,399.55	-	-	-
Transfer to 119 Bond Payment	\$955,128.00	\$953,068.00	\$950,680.00	-0.25%
Bad Debt	\$8,025.78	\$6,000.00	-	-100.00%
Total Fiber Admin	\$3,694,450.08	\$3,854,979.66	\$3,445,542.77	-10.62%
Fiber Distribution				
Other Contractual Services	\$320.16	-	-	-
Minor Equipment	\$2,753.79	-	-	-
Total Fiber Distribution	\$3,073.95	-	-	-
Fiber Bond Construction				
Depreciation Expenses	\$226,816.33	-	-	-
Interest Expense	\$159,444.00	-	-	-
Total Fiber Bond Construction	\$386,260.33	-	-	-
Total Expenditures	\$18,704,706.16	\$21,334,687.16	\$21,595,643.18	1.22%

Expenditures by Expense Type



Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Wages				
Regular Salaries	\$387,732.60	\$401,579.55	\$403,049.72	0.37%
Overtime	\$296.78	\$500.00	\$8,023.24	1,504.65%
Regular Salaries	\$177,383.32	\$139,397.95	\$165,952.35	19.05%
Overtime	\$259.23	\$1,000.00	\$1,000.00	0.00%
Regular Salaries	\$1,026,543.83	\$1,025,460.80	\$1,056,224.62	3.00%
Overtime	\$51,763.30	\$70,000.00	\$70,000.00	0.00%
Regular Salaries	-	\$139,397.95	-	-100.00%
Overtime	-	\$1,000.00	-	-100.00%
Regular Salaries	\$341,851.54	\$337,354.60	\$350,000.00	3.75%
Overtime	\$7,594.21	\$10,000.00	\$5,000.00	-50.00%
Total Wages	\$1,993,424.81	\$2,125,690.85	\$2,059,249.93	-3.13%
Benefits				
Benefits - Health & Life	\$15,738.91	\$74,000.00	\$88,000.00	18.92%
Benefits - Other	\$2,078.72	-	-	-
Benefit Social Sec/Medicare	\$26,911.10	\$30,759.00	\$31,446.99	2.24%
Benefit IMRF	\$24,234.11	\$24,255.64	\$26,477.74	9.16%
Salary/Car Allowance	\$78.59	\$80.00	\$80.00	0.00%
Legal / Attorney Fees	\$5,554.59	\$15,000.00	\$15,000.00	0.00%
Pension Expense	-\$252,621.33	-	-	-
Benefits - Health & Life	\$35,092.08	\$21,543.68	\$28,000.00	29.97%
Benefits - Other	\$1,081.20	-	-	-
Benefit Social Sec/Medicare	\$12,411.46	\$9,273.58	\$12,993.29	40.11%
Benefit IMRF	\$11,014.60	\$7,329.44	\$9,815.91	33.92%
Legal / Attorney Fees	-	\$1,000.00	\$3,000.00	200.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefits - Health & Life	\$201,764.54	\$178,290.06	\$215,000.00	20.59%
Benefits - Other	\$16,478.33	-	-	-
Benefit Social Sec/Medicare	\$81,434.57	\$83,802.29	\$86,155.72	2.81%
Benefit IMRF	\$67,666.74	\$67,435.09	\$73,303.80	8.70%
Benefits ICMA	\$21,553.28	\$22,000.00	\$25,000.00	13.64%
Benefits/ Health and Life	-	\$21,543.68	-	-100.00%
Benefit-Social Sec/Medicare	-	\$9,273.58	-	-100.00%
Benefit IMRF	-	\$7,329.44	-	-100.00%
Benefits/Health and Life	\$51,261.43	\$50,000.00	\$55,000.00	10.00%
Benefits Other	\$5,012.49	-	-	-
Benefit-Social Sec/Medicare	\$22,387.99	\$26,189.76	\$25,113.79	-4.11%
Benefits IMRF	\$18,520.47	\$20,644.17	\$21,043.56	1.93%
Benefits ICMA	\$3,308.40	\$3,500.00	\$3,500.00	0.00%
Salary/Car Allowance	\$23.59	-	-	-
Legal / Attorney Fees	\$5,438.87	\$6,000.00	\$6,000.00	0.00%
Total Benefits	\$376,424.73	\$679,249.41	\$724,930.80	6.73%
Contract Services				
Auditing	\$4,000.00	\$6,000.00	\$10,000.00	66.67%
Engineering / Consulting	\$24,547.02	\$15,000.00	\$15,000.00	0.00%
Training And Travel	\$9,422.38	\$12,000.00	\$12,000.00	0.00%
Admin Exp To General Admin	\$610,272.00	\$640,788.75	\$640,788.75	0.00%
Telephone / Communications	\$2,093.29	\$2,400.00	\$2,400.00	0.00%
Engineering / Consulting	\$9,678.78	\$10,000.00	\$10,000.00	0.00%
Training And Travel	\$1,250.00	\$2,000.00	\$2,000.00	0.00%
Waste Removal	-	\$3,000.00	-	-100.00%
Engineering / Consulting	\$10,600.00	\$15,000.00	\$15,000.00	0.00%
Training And Travel	\$10,734.80	\$15,000.00	\$15,000.00	0.00%
Telephone/Communications	\$1,121.34	\$1,300.00	\$1,300.00	0.00%
Engineering / Consulting	-	\$10,000.00	-	-100.00%
Training And Travel	-	\$2,000.00	-	-100.00%
Waste Removal	-	\$3,000.00	-	-100.00%
Auditing	\$2,000.00	\$4,500.00	\$6,000.00	33.33%
Training And Travel	\$16,024.84	\$25,000.00	\$11,000.00	-56.00%
Admin Exp To General Admin	\$26,784.00	\$28,119.00	\$28,119.00	0.00%
Telephone / Communications	\$2,014.39	\$2,012.92	\$2,000.00	-0.64%
Total Contract Services	\$730,542.84	\$797,120.67	\$770,607.75	-3.33%
Operating Expenses				
Postage	\$460.87	\$300.00	\$300.00	0.00%
Utilities	\$9,465.79	\$15,000.00	\$12,000.00	-20.00%
Rentals And Leases	\$1,454.58	\$3,500.00	\$3,000.00	-14.29%
Insurance	\$127,652.58	\$125,000.00	\$125,000.00	0.00%
Equipment Maint And Repair	\$905.55	\$2,000.00	\$2,000.00	0.00%
Vehicle Maint/Repair	\$2,529.03	\$1,500.00	\$1,500.00	0.00%
Building Maintenance	\$9,752.00	\$5,000.00	\$2,000.00	-60.00%
Other Contractual Services	\$60,966.68	\$60,000.00	\$65,000.00	8.33%

ategory	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Technological IT	\$7,067.34	-	-	-
Technological Hardware	\$1,961.76	-	\$600.00	-
Department Specific Technology	\$48,386.84	\$67,540.00	\$74,716.60	10.63%
Office Supplies	\$1,188.99	\$1,500.00	\$1,500.00	0.00%
Fuels for Vehicles/Equip	\$1,621.00	\$2,500.00	\$2,000.00	-20.00%
Operating Supplies	\$3,512.50	\$4,000.00	\$4,000.00	0.00%
Uniform & Safety Supplies	\$1,909.36	\$1,500.00	\$1,500.00	0.00%
Maint/Repair Supplies	\$507.69	\$1,000.00	\$1,000.00	0.00%
Vehicle Maint Supplies	\$176.61	\$1,000.00	\$1,000.00	0.00%
Utilities	\$52,041.25	\$50,000.00	\$60,000.00	20.00%
Rentals And Leases	\$903.02	\$1,000.00	\$1,000.00	0.00%
Equipment Maint And Repair	\$7,318.96	\$15,000.00	\$15,000.00	0.00%
Vehicle Maint/Repair	\$931.19	\$2,200.00	\$2,000.00	-9.09%
Building Maintenance	\$5,834.40	\$12,000.00	\$5,000.00	-58.33%
Other Contractual Services	\$14,394.58	\$12,000.00	\$35,000.00	191.67%
Purchase Power-IMEA	\$10,112,437.50	\$9,548,956.00	\$10,126,668.30	6.05%
Technological IT	\$2,434.38	-	-	-
Technological Hardware	\$2,056.46	-	-	-
Office Supplies	\$284.44	\$300.00	\$300.00	0.00%
Fuels for Vehicles/Equip	\$8,637.65	\$12,000.00	\$10,000.00	-16.67%
Operating Supplies	\$4,585.63	\$4,000.00	\$5,000.00	25.00%
Uniform & Safety Supplies	\$1,653.85	\$2,000.00	\$2,000.00	0.00%
Maint/Repair Supplies	\$6,178.77	\$10,000.00	\$15,000.00	50.00%
Vehicle Maint Supplies	\$2,318.51	\$1,500.00	\$2,000.00	33.33%
Generat.Fuel/Chemical Sup	\$18,548.24	\$40,000.00	\$45,000.00	12.50%
Utilities	\$1,246.34	\$1,500.00	\$1,500.00	0.00%
Rentals And Leases	\$64.73	\$500.00	\$500.00	0.00%
Equipment Maint And Repair	\$42,184.51	\$75,000.00	\$40,000.00	-46.67%
Vehicle Maint/Repair	\$3,857.65	\$8,000.00	\$5,000.00	-37.50%
Building Maintenance	\$703.99	\$5,000.00	\$15,000.00	200.00%
Other Contractual Services	\$21,176.81	\$35,000.00	\$25,000.00	-28.57%
Technological IT	\$21,341.89	-	-	-
Fuels for Vehicles/Equip	\$26,124.64	\$35,000.00	\$30,000.00	-14.29%
Operating Supplies	\$172,729.58	\$200,000.00	\$200,000.00	0.00%
Uniform & Safety Supplies	\$19,483.59	\$35,000.00	\$25,000.00	-28.57%
Maint/Repair Supplies	\$6,263.45	\$8,000.00	\$7,000.00	-12.50%
Vehicle Maint Supplies	\$19,623.29	\$10,000.00	\$10,000.00	0.00%
Utilities	-	\$50,000.00	-	-100.00%
Rentals and Leases	-	\$1,000.00	-	-100.00%
Equipment Maint and Repair	-	\$15,000.00	-	-100.00%
Vehicle Maint and Repair	-	\$2,200.00	-	-100.00%
Building Maintenance	-	\$12,000.00	-	-100.00%
Other Contractual Services	-	\$12,000.00	-	-100.00%
Office Supplies	-	\$300.00	-	-100.00%
Fuels for Vehicles/Equip	-	\$12,000.00	-	-100.00%
Operating Supplies	-	\$4,000.00	-	-100.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Uniform & Safety Supplies	-	\$2,000.00	-	-100.00%
Maint/Repair Supplies	-	\$10,000.00	-	-100.00%
Vehicle Maint Supplies	-	\$1,500.00	-	-100.00%
Postage	\$12,004.99	\$11,768.80	\$8,784.00	-25.36%
Utilities	\$30,762.16	\$32,021.80	\$30,493.51	-4.77%
Rentals and Leases	\$450.94	\$5,000.00	\$2,000.00	-60.00%
Insurance	\$51,088.81	\$50,122.00	\$51,000.00	1.75%
Equipment Maint and Repair	\$1,613.55	\$10,000.00	\$8,000.00	-20.00%
Vehicle Maint and Repair	\$17.79	\$2,000.00	\$2,000.00	0.00%
Building Maintenance	\$10,479.49	\$25,000.00	\$60,000.00	140.00%
Other Contractual Services	\$87,760.20	\$60,309.58	\$60,000.00	-0.51%
Taxes and Regulatory Fees	\$1,333.69	\$14,000.00	\$14,000.00	0.00%
Marketing	\$32,873.35	\$35,000.00	\$32,000.00	-8.57%
Voice Connection Fees	\$9,147.14	\$45,000.00	\$45,000.00	0.00%
Video Connection Fees	\$58,327.97	\$91,440.00	\$12,000.00	-86.88%
ContractualMunyBand/VideoFees	\$8,785.19	\$6,409.98	-	-100.00%
Technological IT	\$6,462.31	-	-	-
Technological Hardware	\$1,211.96	-	\$30,000.00	-
Department Specific Technology	\$39,986.78	\$65,000.00	\$10,000.00	-84.62%
Office Supplies	\$1,853.95	\$7,000.00	\$3,000.00	-57.14%
Fuels for Vehicles/Equip	\$4,604.39	\$5,807.72	\$4,000.00	-31.13%
Operating Supplies	\$5,007.26	\$6,688.66	\$5,000.00	-25.25%
Uniform & Safety Supplies	\$520.90	\$2,500.00	\$2,000.00	-20.00%
Maint/Repair Supplies	\$386.02	\$240.00	\$500.00	108.33%
Vehicle Maint Supplies	\$426.98	\$2,000.00	\$2,000.00	0.00%
Other Contractual Services	\$320.16	-	-	-
Total Operating Expenses	\$11,220,304.45	\$11,014,604.54	\$11,361,862.41	3.15%
Services				
Collection Agency Fees	\$1,652.27	\$3,000.00	\$2,500.00	-16.67%
Total Services	\$1,652.27	\$3,000.00	\$2,500.00	-16.67%
Contracted Services				
Contractual/Technological	\$22,160.17	\$2,500.00	\$3,500.00	40.00%
Contractual/Technological	\$911.56	\$100.00	\$1,000.00	900.00%
Contractual/Technological	\$9,700.82	\$1,900.00	\$4,000.00	110.53%
Contractual/Technological		\$100.00	÷,000.00	-100.00%
Contractual/Technological	\$42,391.10	\$40,000.00	\$42,500.00	6.25%
Contractual/Voice Content Fee	\$149,720.44	\$149,895.71	\$108,000.00	-27.95%
Contractual/Video Content Fee	\$1,295,321.42	\$1,242,410.40	\$1,099,974.91	-11.46%
Contractual/Data Content Fee	\$137,437.46	\$133,790.50	\$133,000.00	-0.59%
Total Contracted Services	\$1,657,642.97	\$1,570,696.61	\$1,391,974.91	-11.38%
	Ŷ±,001,0 7 2.01	Ç1,070,000.01	ŶŦ, 881, 877, 81	11.00%
Utility Taxes			AF40 040 00	
Utility Tax	\$252,163.87	\$495,171.02	\$519,249.38	4.86%
Total Utility Taxes	\$252,163.87	\$495,171.02	\$519,249.38	4.86%
Supplies				
Minor Equipment	\$5,219.94	\$1,000.00	\$1,000.00	0.00%

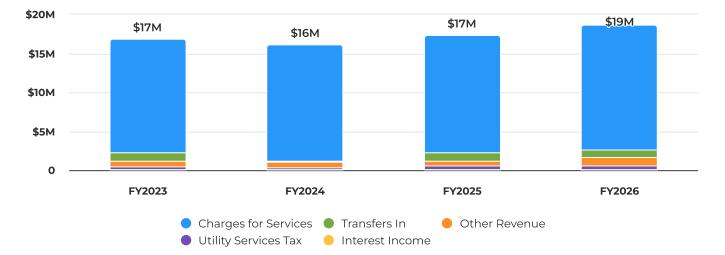
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Minor Equipment	\$14,806.34	\$15,000.00	\$15,000.00	0.00%
Minor Equipment	\$16,064.81	\$15,000.00	\$20,000.00	33.33%
Minor Equipment	-	\$15,000.00	-	-100.00%
Minor Equipment	\$29,530.22	\$43,941.30	\$40,000.00	-8.97%
Minor Equipment	\$2,753.79	-	-	-
Total Supplies	\$68,375.10	\$89,941.30	\$76,000.00	-15.50%
Capital				
Buildings & Structures	\$14,051.44	-	-	-
Equipment	\$591.66	\$31,000.00	\$13,000.00	-58.06%
Other Capital Improvements	-	-	\$45,000.00	-
Buildings & Structures	\$229.39	-	\$272,000.00	-
Equipment	\$591.66	\$31,000.00	\$28,000.00	-9.68%
Engineering For Capital	\$0.30	\$50,000.00	\$50,000.00	0.00%
Buildings & Structures	\$120.68	-	\$100,000.00	-
Equipment	\$591.68	\$476,000.00	\$697,000.00	46.43%
Meters	\$95.53	\$60,000.00	\$60,000.00	0.00%
Electric Poles	-	\$55,000.00	\$120,000.00	118.18%
Electric Transformers	-	\$400,000.00	\$200,000.00	-50.00%
Electric Cable	\$840.00	\$100,000.00	\$120,000.00	20.00%
Other Capital Improvements	-	\$55,000.00	\$25,000.00	-54.55%
Equipment	-	\$31,000.00	-	-100.00%
Engineering for Capital	-	\$20,000.00	\$20,000.00	0.00%
Equipment	\$4,141.71	\$117,800.00	\$43,000.00	-63.50%
Equipment ONTS	\$27.00	\$67,617.60	\$45,000.00	-33.45%
Lines, Roads, Etc	\$4,999.36	\$76,753.16	\$50,000.00	-34.86%
Total Capital	\$26,280.41	\$1,571,170.76	\$1,888,000.00	20.17%
Other Expenses				
Depreciation Expenses	\$713,915.94	_	_	-
Depreciation Expense	\$200,399.55	_	_	-
Depreciation Expenses	\$226,816.33	_	_	_
Total Other Expenses	\$1,141,131.82	-	-	-
	Q1,111,101.01			
Transfers Out		\$40.074.00	640 004 00	44.00%
IT Expense To IT Budget	÷145 000 00	\$13,074.00	\$18,834.00	44.06%
Transfer To Elec Surplus	\$115,900.00	\$1,007,000.00	\$1,000,000.00	-0.70%
IT Expense To IT Budget	-	\$9,805.00	\$14,126.00	44.07%
IT Expense To IT Budget	-	\$35,953.00	\$51,794.00	44.06%
Transfer to FTTP Fd	-	\$953,068.00	\$750,000.00	-21.31%
IT Expense To IT Budget	-	\$13,074.00	\$18,834.00	44.06%
Transfer to 119 Bond Payment	\$955,128.00	\$953,068.00	\$950,680.00	-0.25%
Total Transfers Out	\$1,071,028.00	\$2,985,042.00	\$2,804,268.00	-6.06%
Debt				
Bad Debt	-\$1,734.89	-\$3,000.00	-\$3,000.00	0.00%
Bad Debt	\$8,025.78	\$6,000.00	-	-100.00%
Interest Expense	\$159,444.00	-	-	-
Total Debt	\$165,734.89	\$3,000.00	-\$3,000.00	-200.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Expenditures	\$18,704,706.16	\$21,334,687.16	\$21,595,643.18	1.22%

Revenues by Fund



Revenues by Revenue Source



Revenues by Revenue Source

Revenues by Rev					FY 2025 Adopted vs. FY	
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	2026 Budgeted (%	
					Change)	
Utility Services Tax Utility Tax		\$000 00F 44	\$495,171.02	¢540,040,00	4 0.0%	
Utility Tax	- \$374,594.57	\$232,207.14	\$495,171.02	\$519,249.38	4.86%	
Total Utility Services Tax	\$374,594.57	\$232,207.14	\$495,171.02	\$519,249.38	4.86%	
Charges for Services						
Pole Attachment- Catv	-	\$16,903.68	\$16,650.00	\$17,172.48	3.14%	
Pole Attachment- Phone	-	\$19,525.59	\$2,876.00	\$2,876.00	0.00%	
Pole Attachment Collectors	-	-	\$16,903.68	\$16,650.00	-1.50%	
Sales / Extra Sales	-	\$14,972,333.25	\$15,060,702.00	\$16,075,073.00	6.74%	
Connection Fees	-	\$15,900.00	\$13,000.00	\$15,000.00	15.38%	
Credit Card Discounts/Fees	-	-\$104,487.83	-\$72,000.00	-\$100,000.00	38.89%	
Pole Attachment- Catv	\$16,903.68	-	-	-	-	
Pole Attachment- Phone	\$40,675.59	-	-	-	-	
Sales / Extra Sales	\$14,596,383.79	-	-	-	-	
Connection Fees	\$11,775.00	-	-	-	-	
Credit Card Discounts/Fees	-\$85,510.04	-	-	-	-	
Total Charges for Services	\$14,580,228.02	\$14,920,174.69	\$15,038,131.68	\$16,026,771.48	6.57%	
Other Revenue						
Fuel Reimbursement	-	\$26,101.98	\$30,000.00	\$30,000.00	0.00%	
Generating Capacity Credt	-	\$537,835.20	\$542,404.80	\$596,836.80	10.04%	
Equipment Mtn. Reimb.	-	-	-	\$20,000.00	-	
Vehicle Mtn Repair Reimb	-	-	-	\$60,000.00	-	
Misc Revenue	-	\$92,067.14	\$30,000.00	\$320,000.00	966.67%	
Gain on Sale of Assets	\$60,000.00	-	-	-	-	
Fuel Reimbursement	\$38,770.07	-	-	-	-	
Generating Capacity Credt	\$535,354.95	-	-	-	-	
Misc Revenue	\$124,571.62	-	-	-	-	
Total Other Revenue	\$758,696.64	\$656,004.32	\$602,404.80	\$1,026,836.80	70.46%	

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Interest Income					
Interest Income	-	\$34,234.10	\$30,000.00	\$40,000.00	33.33%
Interest Income	\$19,153.15	-	-	-	-
Interest Income	-	\$131,407.02	\$120,000.00	\$100,000.00	-16.67%
Interest Income	\$67,253.25	-	-	-	-
Total Interest Income	\$86,406.40	\$165,641.12	\$150,000.00	\$140,000.00	-6.67%
Transfers In					
From Electric Fund	-	\$115,900.00	\$1,007,000.00	\$1,000,000.00	-0.70%
From Electric Fund	\$1,082,150.00	-	-	-	-
Total Transfers In	\$1,082,150.00	\$115,900.00	\$1,007,000.00	\$1,000,000.00	-0.70%
Total Revenues	\$16,882,075.63	\$16,089,927.27	\$17,292,707.50	\$18,712,857.66	8.21%

Electric Production- Capital

City of Highland, III	inois				
Electric Producti	on				
24/25 thru 28/2	9				
PROJECTS BY BUDG					
Budget Item	25/26	26/27	27/28	28/29	29/30
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	\$0	\$0	\$0	\$0	\$0
Land Account #510					
Total Land Account #510	\$0	\$0	\$0	\$0	\$0
Building Account #520					
Fence and Gate	\$7,000				
Replace roof on main building	\$265,000				
Total Building Account #520	\$272,000	\$0	\$0	\$0	\$0
Equipment Account #530					
Tyler Software Share	\$13,000				
Screw Compressor for Nordberg Room	\$15,000				
Total Equipment Account #530	\$28,000	\$0	\$0	\$0	\$0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	\$0	\$0	\$0	\$0	\$0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	\$0	\$0	\$0	\$0	\$0
Total Capital Expenditures Projected	\$300,000	\$0	\$0	\$0	\$0

Electric Distribution- Capital Projects

City of Highland, III					
Electric Distributi 25/26 thru 29/3					
23/20 1110 23/3					
PROJECTS BY BUDG	ET ITEM				
Budget Item	25/26	26/27	27/28	28/29	29/30
Engineering for Capital Account #505					
Engineering for changes to accommodate Sursee Station	\$50,000				
Total Engineering for Capital Account #505	\$50,000	\$0	\$0	\$0	\$
Land Account #510					
Grandview Farms Option Purchase					
Total Land Account #510	\$0	\$0	\$0	\$0	\$(
Building Account #520					
40 X 50 foot storage garage	\$100,000				
Total Building Account #520	\$100,000	\$0	\$0	\$0	\$
Equipment Account #530					
Tyler Software Share	\$13,000				
Materials and installation for 2 - 34.5kV breakers	\$30,000				
Teupen Aerial Device with Trailer for 138 line maintenance	\$270,000				
Trailer for hauling trenchers	\$20,000				
Trench Filler for Mini Skidsteer	\$5,000				
Digger Derrick		\$380,000			
Bucket Truck			\$370,000		
Replacement Locater Vehicle	\$35,000				
Miscellaneous costs associated with sursee station	\$300,000				
Northtown substation recloser upgrades		\$250,000			
Misc Control Devices (tripsavers this year)	\$24,000	\$20,000	\$20,000	\$20,000	\$20,00
Total Equipment Account #530	\$697,000	\$650,000	\$390,000	\$20,000	\$20,00
Meters Account #530-60					
Electric Meters	\$60,000	\$60,000	\$60,000	\$60,000	\$60,00
Total Electric Meters Account #530-60	\$60,000	\$60,000	\$60,000	\$60,000	\$60,00
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	\$0	\$0	\$0	\$0	\$
Electric Poles Account #540-10					
Bellm Road Cross Tie					
Electric Poles	\$120,000	\$120,000	\$120,000	\$120,000	\$120,00
Total Electric Poles #540-10	\$120,000	\$120,000	\$120,000	\$120,000	\$120,00

Electric Transformers Account #540-20					
Electric Transformers	\$200,000	\$200,000	\$200.000	\$200.000	\$200.000
Total Electric Transformers Account #540-20	\$200,000	1 ,	\$200,000	1 ,	1
Electric Cable Account #540-30					
Bellm Road Cross Tie					
New Electric Lines	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Total Electric Cable Account #540-30	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Other Capital Improvements Account #550					
Lighting for Broadway Streetscape Phase II City Portion					
LED Streetlights	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Other Capital Improvements Account #550	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Capital Expenditures Projected	\$1,372,000	\$1,175,000	\$915,000	\$545,000	\$545,00

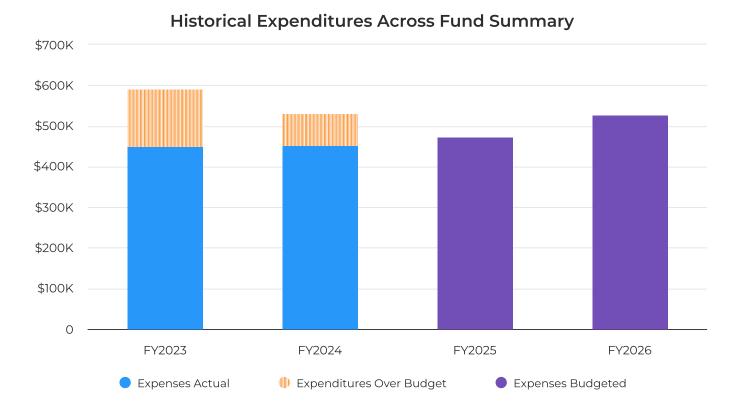
Critical Measures

	ELECTRIC	FUND'S CRI	TICAL MEASU	<u>IRES</u>		
Revenue Dedicated to O&M will not ex						
Actual Revenue Dedicated to O&M	85%	82%	84%	72%	83%	83%
Revenue Dedicated to Personnel will no						
Actual Revenue Dedicated to Perso	14%	14%	14%	12%	14%	15%
Revenue per KWH will exceed .11 cent						
Actual Revenue per KWH	0.131	0.1431	0.1424	0.1669	0.1458	0.1475
O & M Cost per KWH sold will not exce						
Actual Cost per KWH sold	0.1115	0.1176	0.1189	0.1203	0.1216	0.1231
Operating Income will exceed .010 cen	0.0195	0.0255	0.0235	0.0466	0.0242	0.0244
Projected KWH per Year with 1% incre						
over Actual 2023-2024 KWH	115,773,861	115,773,861	116,931,600	118,100,916	119,281,925	120,474,744
Net income per revenue dollar shall exc	0.0664	0.074	0.165	0.2797	0.1655	0.1656
Reserves Balance	\$11,513,475	\$12,513,475	\$13,612,475	\$17,658,475	\$19,405,475	\$21,461,475
Reserves to Cover 45 days O&M Cos	\$1,590,956	\$1,677,991	\$1,714,340	\$1,750,945	\$1,788,955	\$1,827,815

Library

Since its beginning in 1929, the library has been serving the town of Highland and surrounding communities. The Library provides excellent services, including reading materials, online resources, programming, etc. as it continues to adapt to new patron information needs and technologies. The Board of Trustees and staff are committed to helping and serving the community to the best of our abilities.

The Louis Latzer Memorial Public Library shall be under the supervision and management of the Library Board of Trustees to be appointed in accordance with state statutes relating to public libraries (75 ILCS 5/ Illinois Local Library Act). The board of trustees shall have all the power and authority conferred by such statutes and shall make rules governing the use of the library and reading rooms, and shall do all and any acts necessary for the proper maintenance of the library and reading rooms in accordance with such statutes.



Expenditure Summary

Expenditures by Fund



Historical Expenditures by Fund



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Library Working Account					
Training And Travel	-	-	-	\$250.00	-
Other Contractual Services	-	\$2,945.98	\$500.00	-	-100.00%
Community Programs	-	\$818.91	\$1,500.00	\$500.00	-66.67%
Operating Supplies	-	-	\$500.00	\$750.00	50.00%
Maint/Repair Supplies	-	-	\$1,500.00	\$1,500.00	0.00%
Books/Adult	-	-	\$250.00	\$250.00	0.00%
Magazine Subscriptions	-	-	\$200.00	-	-100.00%
DVD's	-	\$100.00	\$250.00	\$250.00	0.00%
CD's	-	-	\$250.00	\$150.00	-40.00%
Transfer To Libr-Tax Acct	-	\$13,000.00	\$15,000.00	\$14,000.00	-6.67%
Other Contractual Services	\$215.17	-	-	-	-
Community Programs	\$853.91	-	-	-	-
Operating Supplies	\$746.03	-	-	-	-
Transfer To Libr-Tax Acct	\$18,500.00	-	-	-	-
Total Library Working Account	\$20,315.11	\$16,864.89	\$19,950.00	\$17,650.00	-11.53%
Library Tax Account					
Regular Salaries	-	\$216,328.99	\$225,000.00	\$250,000.00	11.11%
Benefits - Health & Life	-	\$25,432.57	\$20,000.00	\$25,000.00	25.00%
Benefits - Other	-	\$4,341.31	-	-	-
Training And Travel	-	\$549.51	\$1,000.00	\$1,000.00	0.00%
Utilities	-	\$18,772.49	\$20,000.00	\$20,000.00	0.00%
Rentals And Leases	-	\$3,187.22	\$3,500.00	\$35,000.00	900.00%
Equipment Maint And Repair	-	-	\$1,500.00	\$1,000.00	-33.33%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Building Maintenance	-	\$16,218.31	-	-	-
Other Contractual Services	-	\$16,224.65	\$25,000.00	\$25,000.00	0.00%
Contractual/Technological	-	\$9,379.16	\$18,000.00	\$15,000.00	-16.67%
Community Programs	-	\$23,504.42	\$15,000.00	\$15,000.00	0.00%
Office Supplies	-	\$2,283.86	\$3,000.00	\$3,000.00	0.00%
Operating Supplies	-	\$3,063.58	\$5,000.00	\$5,000.00	0.00%
Maint/Repair Supplies	-	\$186.38	-	-	-
Minor Equipment	-	\$20,307.22	\$10,000.00	\$8,000.00	-20.00%
Books/Adult	-	\$11,836.69	\$20,000.00	\$20,000.00	0.00%
Books/Juvenile	-	\$6,584.92	\$6,000.00	\$6,000.00	0.00%
Books/Young People	-	\$345.92	\$1,500.00	\$1,500.00	0.00%
Magazine Subscriptions	-	\$502.79	\$1,000.00	\$1,000.00	0.00%
E-books	-	\$2,576.61	\$3,000.00	\$3,000.00	0.00%
DVD's	-	\$1,265.00	\$1,500.00	\$1,500.00	0.00%
CD's	-	\$139.68	\$500.00	\$500.00	0.00%
Audio Books	-	\$5,468.80	\$7,000.00	\$2,500.00	-64.29%
Magazine Subscriptions	-	\$59.96	-	\$1,000.00	-
Pension Expense	-	-\$23,973.73	-	-	-
Regular Salaries	\$201,159.84	-	-	-	-
Benefits - Health & Life	\$26,329.42	-	-	-	-
Benefits - Other	\$3,318.02	-	-	-	-
Training And Travel	\$281.32	-	-	-	-
Utilities	\$17,434.53	-	-	-	-
Rentals And Leases	\$3,709.15	-	-	-	-
Building Maintenance	\$18,121.61	-	-	-	-
Other Contractual Services	\$50,309.00	-	-	-	-
Contractual/Technological	\$2,427.82	-	-	-	-
Community Programs	\$12,631.47	-	-	-	-
Office Supplies	\$1,812.67	-	-	-	-
Operating Supplies	\$5,022.51	-	-	-	-
Minor Equipment	\$19,419.10	-	-	-	-
Books/Adult	\$15,084.39	-	-	-	-
Books/Juvenile	\$6,524.58	-	-	-	-
Books/Young People	\$632.22	-	-	-	-
Magazine Subscriptions	\$140.06	-	-	-	-
E-books	\$1,177.48	-	-	-	-
DVD's	\$1,705.90	-	-	-	-
CD's	\$124.81	-	-	-	-
Audio Books	\$4,121.66	-	-	-	-
Magazine Subscriptions	\$1,638.81	-	-	-	-
Pension Expense	\$17,710.97	-	-	-	-
otal Library Tax Account	\$410,837.34	\$364,586.31	\$387,500.00	\$440,000.00	13.55%
otions	\$1,177.48 \$1,705.90 \$124.81 \$4,121.66 \$1,638.81 \$17,710.97	- - - - - \$364,586.31	- - - - - - \$387,500.00	- - - - - \$440,000.00	- - - - 13.55%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Legal Fees	-	-	-	\$3,000.00	-
Insurance	-	\$8,315.00	\$4,500.00	\$5,000.00	11.11%
Equipment Maint And Repair	-	-	\$2,500.00	\$2,500.00	0.00%
Building Maintenance	-	\$38,827.64	-	-	-
Building Safety Maintenance	-	\$12,274.40	\$35,000.00	\$35,000.00	0.00%
Other Contractual Services	-	\$4,928.81	-	\$500.00	-
Operating Supplies	-	-	\$500.00	\$500.00	0.00%
Maint/Repair Supplies	-	-	\$500.00	\$500.00	0.00%
Minor Equipment	-	\$389.00	-	-	-
Equipment	-	-	\$1,000.00	\$500.00	-50.00%
Other Capital Improvements	-	-	\$2,000.00	\$2,000.00	0.00%
Depreciation Expense	-	\$35,747.08	-	-	-
Transfer To Libr-Tax Acct	-	-	\$10,500.00	\$10,500.00	0.00%
Insurance	\$914.50	-	-	-	-
Equipment Maint And Repair	\$189.07	-	-	-	-
Building Maintenance	\$20,865.40	-	-	-	-
Building Safety Maintenance	\$23,007.18	-	-	-	-
Other Contractual Services	\$18,750.00	-	-	-	-
Operating Supplies	\$271.77	-	-	-	-
Equipment	\$25,120.00	-	-	-	-
Depreciation Expense	\$40,082.21	-	-	-	-
Total Library Endowment Account	\$129,200.13	\$100,481.93	\$56,500.00	\$60,000.00	6.19%
Children's Library Account					
Transfer To Libr-Tax Acct	-	-	\$10,000.00	\$10,000.00	0.00%
Other Contractual Services	\$31,223.81	-	-	-	-
Total Children's Library Account	\$31,223.81	-	\$10,000.00	\$10,000.00	0.00%
Library Special Projects Acct					
Transfer To Endowment	-	\$48,922.81	-	-	-
Other Contractual Services	\$140.05	-	-	-	-
Total Library Special Projects Acct	\$140.05	\$48,922.81	-	-	-
Total Expenditures	\$591,716.44	\$530,855.94	\$473,950.00	\$527,650.00	11.33%

Contract Services

Training And Travel

Training And Travel

Training And Travel

Community Programs

Maint/Repair Supplies

Operating Supplies

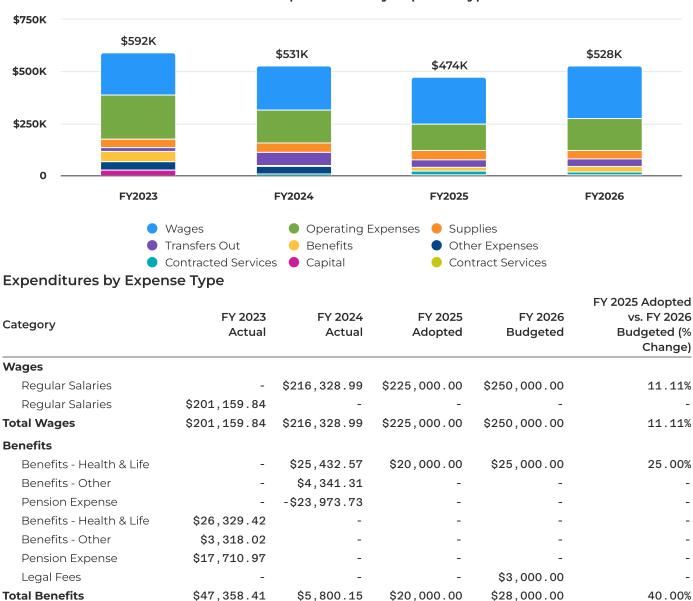
Total Contract Services

Operating Expenses Other Contractual

Services

CD's

Expenditures by Expense Type



\$549.51

\$549.51

\$2,945.98

\$818.91

_

\$281.32

\$281.32

_

\$1,000.00

\$1,000.00

\$500.00

\$500.00

\$250.00

\$1,500.00

\$1,500.00

Historical Expenditures by Expense Type

0.00%

25.00%

-100.00%

-66.67%

50.00%

0.00%

-40.00%

\$250.00

_

\$1,000.00

\$1,250.00

\$500.00

\$750.00

\$150.00

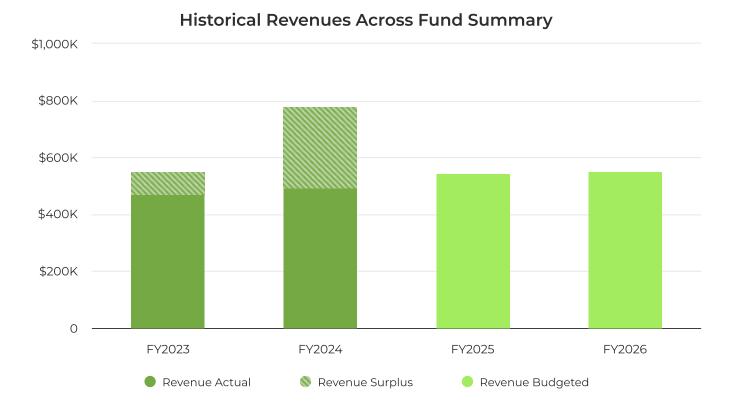
\$1,500.00

ategory	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Services	\$215.17	-	-	-	_
Community Programs	\$853.91	-	-	-	-
Operating Supplies	\$746.03	-	-	_	-
Utilities	-	\$18,772.49	\$20,000.00	\$20,000.00	0.00%
Rentals And Leases	-	\$3,187.22	\$3,500.00	\$35,000.00	900.00%
Equipment Maint And Repair	-	-	\$1,500.00	\$1,000.00	- 33 . 33%
Building Maintenance	-	\$16,218.31	-	-	-
Other Contractual Services	-	\$16,224.65	\$25,000.00	\$25,000.00	0.00%
Community Programs	-	\$23,504.42	\$15,000.00	\$15,000.00	0.00%
Office Supplies	-	\$2,283.86	\$3,000.00	\$3,000.00	0.00%
Operating Supplies	-	\$3,063.58	\$5,000.00	\$5,000.00	0.00%
Maint/Repair Supplies	-	\$186.38	-	-	-
CD's	-	\$139.68	\$500.00	\$500.00	0.00%
Audio Books	-	\$5,468.80	\$7,000.00	\$2,500.00	-64.29%
Magazine Subscriptions	-	\$59.96	-	\$1,000.00	-
Utilities	\$17,434.53	-	-	-	-
Rentals And Leases	\$3,709.15	-	-	-	-
Building Maintenance	\$18,121.61	-	-	-	-
Other Contractual Services	\$50,309.00	-	-	-	-
Community Programs	\$12,631.47	-	-	-	-
Office Supplies	\$1,812.67	-	-	-	-
Operating Supplies	\$5,022.51	-	-	-	-
CD's	\$124.81	-	-	-	-
Audio Books	\$4,121.66	-	-	-	-
Magazine Subscriptions	\$1,638.81	-	-	-	-
Insurance	-	\$8,315.00	\$4,500.00	\$5,000.00	11.11%
Equipment Maint And Repair	-	-	\$2,500.00	\$2,500.00	0.00%
Building Maintenance	-	\$38,827.64	-	-	-
Building Safety Maintenance	-	\$12,274.40	\$35,000.00	\$35,000.00	0.00%
Other Contractual Services	-	\$4,928.81	-	\$500.00	-
Operating Supplies	-	-	\$500.00	\$500.00	0.00%
Maint/Repair Supplies	-	-	\$500.00	\$500.00	0.00%
Insurance	\$914.50	-	-	-	-
Equipment Maint And Repair	\$189.07	-	-	-	-
Building Maintenance	\$20,865.40	-	-	-	-
Building Safety Maintenance	\$23,007.18	-	-	-	-
Other Contractual Services	\$18,750.00	-	-	-	-
Operating Supplies	\$271.77	-	-	-	-

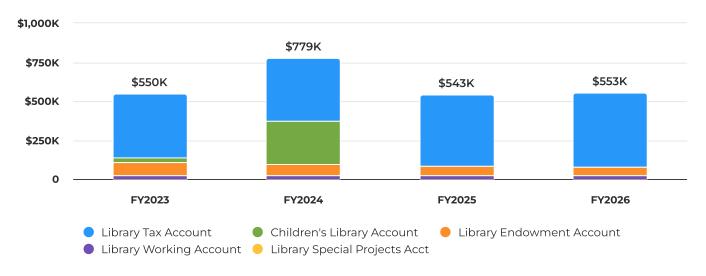
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Other Contractual Services	\$31,223.81	-	-	-	-
Other Contractual Services	\$140.05	-	-	-	-
Total Operating Expenses	\$212,103.11	\$157,220.09	\$127,750.00	\$154,900.00	21.25%
Contracted Services					
Contractual/Technological	-	\$9,379.16	\$18,000.00	\$15,000.00	-16.67%
Contractual/Technological	\$2,427.82	-	-	-	-
Total Contracted Services	\$2,427.82	\$9,379.16	\$18,000.00	\$15,000.00	-16.67%
Supplies					
Books/Adult	-	-	\$250.00	\$250.00	0.00%
Magazine Subscriptions	-	-	\$200.00	-	-100.00%
DVD's	-	\$100.00	\$250.00	\$250.00	0.00%
Minor Equipment	-	\$20,307.22	\$10,000.00	\$8,000.00	-20.00%
Books/Adult	-	\$11,836.69	\$20,000.00	\$20,000.00	0.00%
Books/Juvenile	-	\$6,584.92	\$6,000.00	\$6,000.00	0.00%
Books/Young People	-	\$345.92	\$1,500.00	\$1,500.00	0.00%
Magazine Subscriptions	-	\$502.79	\$1,000.00	\$1,000.00	0.00%
E-books	-	\$2,576.61	\$3,000.00	\$3,000.00	0.00%
DVD's	-	\$1,265.00	\$1,500.00	\$1,500.00	0.00%
Minor Equipment	\$19,419.10	-	-	-	-
Books/Adult	\$15,084.39	-	-	-	-
Books/Juvenile	\$6,524.58	-	-	-	-
Books/Young People	\$632.22	-	-	-	-
Magazine Subscriptions	\$140.06	-	-	-	-
E-books	\$1,177.48	-	-	-	-
DVD's	\$1,705.90	-	-	-	-
Minor Equipment	-	\$389.00	-	-	-
Total Supplies	\$44,683.73	\$43,908.15	\$43,700.00	\$41,500.00	-5.03%
Capital					
Equipment	-	-	\$1,000.00	\$500.00	- 50 . 00%
Other Capital	_	_	\$2,000.00	\$2,000.00	0.00%
Improvements	-	-	\$2,000.00	\$2,000.00	0.00%
Equipment	\$25,120.00	-	-	-	-
Total Capital	\$25,120.00	-	\$3,000.00	\$2,500.00	-16.67%
Other Expenses					
Depreciation Expense	-	\$35,747.08	-	-	-
Depreciation Expense	\$40,082.21	-	-	-	-
Total Other Expenses	\$40,082.21	\$35,747.08	-	-	-
Transfers Out					
Transfer To Libr-Tax Acct	-	\$13,000.00	\$15,000.00	\$14,000.00	-6.67%
Transfer To Libr-Tax Acct	\$18,500.00	-	-	-	-
Transfer To Libr-Tax Acct	-	-	\$10,500.00	\$10,500.00	0.00%
Transfer To Libr-Tax Acct	-	-	\$10,000.00	\$10,000.00	0.00%
Transfer To Endowment	-	\$48,922.81	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Transfers Out	\$18,500.00	\$61,922.81	\$35,500.00	\$34,500.00	-2.82%
Total Expenditures	\$591,716.44	\$530,855.94	\$473,950.00	\$527,650.00	11.33%

Revenue Summary



Revenues by Fund



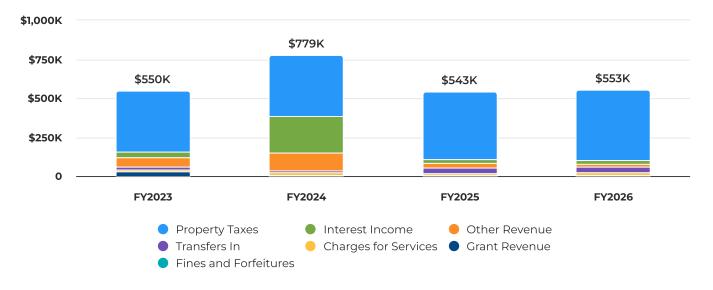
Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Library Working Account					
Fines	-	\$67.35	\$10.00	\$50.00	400.00%
Non-Resident Fees	-	\$12,835.00	\$12,000.00	\$14,000.00	16.67%
Gifts / Donations	-	\$4,572.25	\$5,000.00	\$2,500.00	- 50 . 00%
Copier Fees	-	\$1,908.49	\$2,000.00	\$2,000.00	0.00%
Fax Fees	-	\$195.00	\$200.00	\$300.00	50.00%
Miscellaneous	-	\$3,312.09	\$4,500.00	\$2,500.00	-44.44%
Lost Books	-	\$731.95	\$750.00	\$100.00	-86.67%
Interest Income	-	\$898.45	\$900.00	\$1,000.00	11.11%
Fines	\$701.55	-	-	-	-
Non-Resident Fees	\$11,840.75	-	-	-	-
Gifts / Donations	\$5,062.65	-	-	-	-
Copier Fees	\$1,637.72	-	-	-	-
Fax Fees	\$278.25	-	-	-	-
Miscellaneous	\$3,181.35	-	-	-	-
Lost Books	\$618.13	-	-	-	-
Interest Income	\$344.31	-	-	-	-
Total Library Working Account	\$23,664.71	\$24,520.58	\$25,360.00	\$22,450.00	-11.47%
Library Tax Account					
Property Tax-General	-	\$332,998.64	\$364,164.48	\$392,645.00	7.82%
Replacement Tax- General	-	\$27,654.70	\$35,000.00	\$20,000.00	-42.86%
Gifts / Donations	-	\$6,200.00	\$3,000.00	\$1,500.00	- 50 . 00%
Interest Income	-	\$1,144.78	\$1,200.00	\$1,500.00	25.00%
Misc Revenue	-	\$3,427.21	\$1,000.00	\$1,000.00	0.00%
Per Capita Grant Revenue	-	\$14,736.73	\$15,000.00	\$15,000.00	0.00%
Grants	-	\$6,750.00	\$6,000.00	\$6,000.00	0.00%
From Children's Library	-	-	\$10,000.00	\$10,000.00	0.00%
From Library Working Fund	-	\$13,000.00	\$15,000.00	\$15,000.00	0.00%
From Libr Endowment Fund	-	-	\$10,500.00	\$10,500.00	0.00%
Property Tax-General	\$313,157.33	-	-	-	-
Replacement Tax- General	\$48,162.32	-	-	-	-
Gifts / Donations	\$883.00	-	-	-	-
Interest Income	\$395.75	-	-	-	-
Misc Revenue	\$12,343.54	-	-	-	-
Per Capita Grant Revenue	\$14,736.73	-	-	-	-
Grants	\$4,500.00	-	-	-	-
Community Programs	\$420.00	-	-	-	-
From Library Working Fund	\$18,500.00	-	-	-	-
Total Library Tax Account	\$413,098.67	\$405,912.06	\$460,864.48	\$473,145.00	2.66%

Library

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Library Endowment Account					
Property Tax-General	-	\$34,907.35	\$35,000.00	\$35,000.00	0.00%
Gifts / Donations	-	-	\$2,000.00	-	-100.00%
Interest Income	-	\$598.40	\$20,000.00	\$22,000.00	10.00%
Misc Revenue	-	\$32,417.94	-	-	-
Property Tax-General	\$35,078.88	-	-	-	-
Interest Income	\$206.28	-	-	-	-
Misc Revenue	\$21,695.64	-	-	-	-
Grants	\$25,000.00	-	-	-	-
Total Library Endowment Account	\$81,980.80	\$67,923.69	\$57,000.00	\$57,000.00	0.00%
Children's Library Account					
Interest Income	-	\$70.76	-	-	-
Unrealized Gain/Loss on Invest	-	\$229,684.60	-	-	-
Transfer per By Laws	-	\$48,922.81	-	-	-
Interest Income	\$31,150.74	-	-	-	-
Total Children's Library Account	\$31,150.74	\$278,678.17	-	-	-
Library Special Projects Acct					
Interest Income	-	-\$377.44	-	-	-
Unrealized Gain/Loss on Invest	-	\$2,141.90	-	-	-
Interest Income	\$185.23	-	-	-	-
Total Library Special Projects Acct	\$185.23	\$1,764.46	-	-	-
Total Revenues	\$550,080.15	\$778,798.96	\$543,224.48	\$552,595.00	1.72%

Revenues by Revenue Source



Revenues by Revenue Source

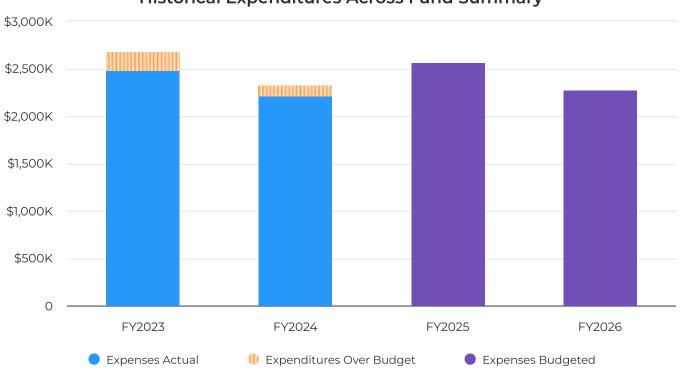
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Taxes					
Property Tax-General	-	\$332,998.64	\$364,164.48	\$392,645.00	7.82%
Replacement Tax- General	-	\$27,654.70	\$35,000.00	\$20,000.00	-42.86%
Property Tax-General	\$313,157.33	-	-	-	-
Replacement Tax- General	\$48,162.32	-	-	-	-
Property Tax-General	-	\$34,907.35	\$35,000.00	\$35,000.00	0.00%
Property Tax-General	\$35,078.88	-	-	-	-
Total Property Taxes	\$396,398.53	\$395,560.69	\$434,164.48	\$447,645.00	3.10%
Charges for Services					
Non-Resident Fees	-	\$12,835.00	\$12,000.00	\$14,000.00	16.67%
Copier Fees	-	\$1,908.49	\$2,000.00	\$2,000.00	0.00%
Fax Fees	-	\$195.00	\$200.00	\$300.00	50.00%
Non-Resident Fees	\$11,840.75	-	-	-	-
Copier Fees	\$1,637.72	-	-	-	-
Fax Fees	\$278.25	-	-	-	-
Community Programs	\$420.00	-	-	-	-
otal Charges for Services	\$14,176.72	\$14,938.49	\$14,200.00	\$16,300.00	14.79%
ines and Forfeitures					
Fines	-	\$67.35	\$10.00	\$50.00	400.00%
Fines	\$701.55	-	-	-	-
otal Fines and Forfeitures	\$701.55	\$67.35	\$10.00	\$50.00	400.00%
irant Revenue					
Grants	-	\$6,750.00	\$6,000.00	\$6,000.00	0.00%
Grants	\$4,500.00	-	-	-	-
Grants	\$25,000.00	-	-	-	-
otal Grant Revenue	\$29,500.00	\$6,750.00	\$6,000.00	\$6,000.00	0.00%
Other Revenue		-	-		
Gifts / Donations	-	\$4,572.25	\$5,000.00	\$2,500.00	-50.00%
Miscellaneous	-	\$3,312.09	\$4,500.00	\$2,500.00	-44.44%
Lost Books	-	\$731.95	\$750.00	\$100.00	-86.67%
Gifts / Donations	\$5,062.65	-	-	-	-
Miscellaneous	\$3,181.35	-	-	-	-
Lost Books	\$618.13	-	-	-	-
Gifts / Donations	-	\$6,200.00	\$3,000.00	\$1,500.00	-50.00%
Misc Revenue	-	\$3,427.21	\$1,000.00	\$1,000.00	0.00%
Per Capita Grant Revenue	-	\$14,736.73	\$15,000.00	\$15,000.00	0.00%
Gifts / Donations	\$883.00	-	-	-	-
Misc Revenue	\$12,343.54	-	-	-	-
Per Capita Grant Revenue	\$14,736.73	-	-	-	-
Gifts / Donations	-	-	\$2,000.00	-	-100.00%
Misc Revenue	_	\$32,417.94			

Library

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Misc Revenue	\$21,695.64	-	-	-	-
Transfer per By Laws	-	\$48,922.81	-	-	-
Total Other Revenue	\$58,521.04	\$114,320.98	\$31,250.00	\$22,600.00	-27.68%
Interest Income					
Interest Income	-	\$898.45	\$900.00	\$1,000.00	11.11%
Interest Income	\$344.31	-	-	-	-
Interest Income	-	\$1,144.78	\$1,200.00	\$1,500.00	25.00%
Interest Income	\$395.75	-	-	-	-
Interest Income	-	\$598.40	\$20,000.00	\$22,000.00	10.00%
Interest Income	\$206.28	-	-	-	-
Interest Income	-	\$70.76	-	-	-
Unrealized Gain/Loss on Invest	-	\$229,684.60	-	-	-
Interest Income	\$31,150.74	-	-	-	-
Interest Income	-	-\$377.44	-	-	-
Unrealized Gain/Loss on Invest	-	\$2,141.90	-	-	-
Interest Income	\$185.23	-	-	-	-
Total Interest Income	\$32,282.31	\$234,161.45	\$22,100.00	\$24,500.00	10.86%
Transfers In					
From Children's Library	-	-	\$10,000.00	\$10,000.00	0.00%
From Library Working Fund	-	\$13,000.00	\$15,000.00	\$15,000.00	0.00%
From Libr Endowment Fund	-	-	\$10,500.00	\$10,500.00	0.00%
From Library Working Fund	\$18,500.00	-	-	-	-
Total Transfers In	\$18,500.00	\$13,000.00	\$35,500.00	\$35,500.00	0.00%
Total Revenues	\$550,080.15	\$778,798.96	\$543,224.48	\$552,595.00	1.72%

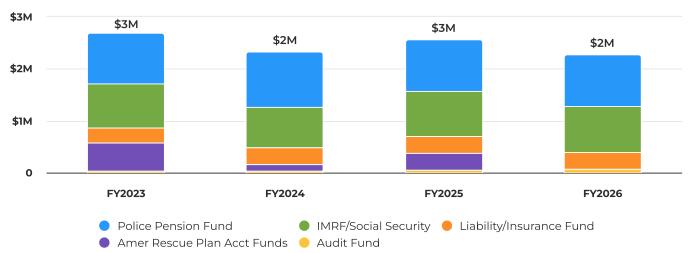
Miscellaneous

Expenditure Summary



Historical Expenditures Across Fund Summary

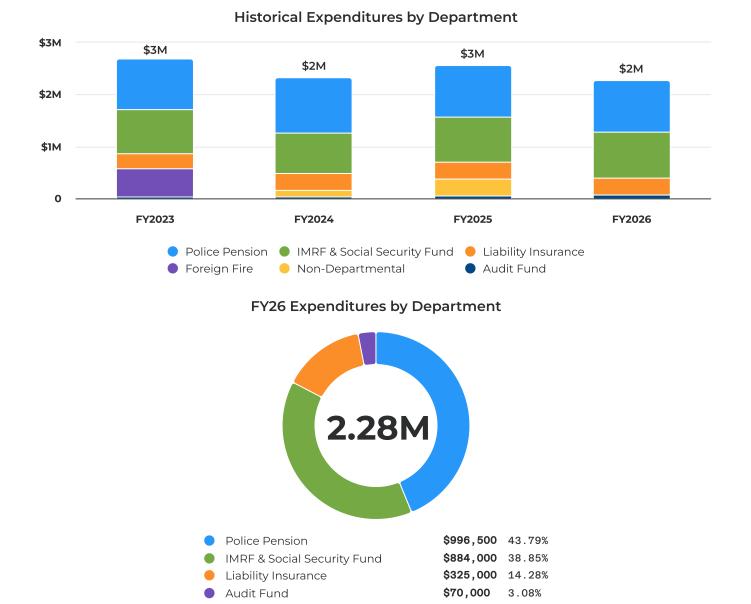
Expenditures by Fund



Historical Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Amer Rescue Plan Acct Funds					
Equipment	\$236,935.39	-	-	-	-
Other Capital Improvements	\$281,262.48	-	-	-	-
Depreciation Expense	\$14,162.47	-	-	-	-
Lines, Roads, Etc	-	-	\$330,000.00	-	-100.00%
Depreciation Expenses	-	\$117,565.02	-	-	-
Total Amer Rescue Plan Acct Funds	\$532,360.34	\$117,565.02	\$330,000.00	-	-100.00%
Police Pension Fund					
Benefit Police Pension	-	\$980,286.10	\$945,000.00	\$945,000.00	0.00%
Legal / Attorney Fees	-	\$9,903.91	\$9,000.00	\$15,000.00	66.67%
Training and Travel	-	\$1,100.00	\$2,500.00	\$1,500.00	-40.00%
Other Contractual Services	-	\$63,525.76	\$45,000.00	\$35,000.00	-22.22%
Investment Expense	-	\$2,790.33	-	-	-
Other Expense	-	\$6,787.87	-	-	-
Benefit Police Pension	\$910,694.86	-	-	-	-
Legal / Attorney Fees	\$16,083.50	-	-	-	-
Training and Travel	\$450.00	-	-	-	-
Other Contractual Services	\$37,103.33	-	-	-	-
Investment Expense	\$3,714.43	-	-	-	-
Other Expense	\$9,597.68	-	-	-	-
Total Police Pension Fund	\$977,643.80	\$1,064,393.97	\$1,001,500.00	\$996,500.00	-0.50%
IMRF/Social Security					
Benefit Social Sec/Medicare	-	\$505,520.20	\$510,000.00	\$530,000.00	3.92%
Benefit IMRF	-	\$273,775.17	\$350,000.00	\$354,000.00	1.14%
Benefit Social Sec/Medicare	\$508,113.39	-	-	-	-
Benefit IMRF	\$325,819.44	-	-	-	-
Total IMRF/Social Security	\$833,932.83	\$779,295.37	\$860,000.00	\$884,000.00	2.79%
Audit Fund					
Auditing	-	\$39,000.00	\$50,000.00	\$70,000.00	40.00%
Auditing	\$40,020.00	-	-	-	-
Total Audit Fund	\$40,020.00	\$39,000.00	\$50,000.00	\$70,000.00	40.00%
Liability/Insurance Fund					
Insurance	-	\$329,450.68	\$323,521.00	\$325,000.00	0.46%
Insurance	\$301,835.36	-	-	-	-
Total Liability/Insurance Fund	\$301,835.36	\$329,450.68	\$323,521.00	\$325,000.00	0.46%
Total Expenditures	\$2,685,792.33	\$2,329,705.04	\$2,565,021.00	\$2,275,500.00	-11.29%



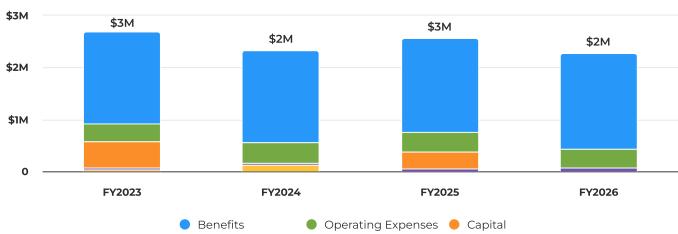
Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Non-Departmental					
Lines, Roads, Etc	-	-	\$330,000.00	-	-100.00%
Depreciation Expenses	-	\$117,565.02	-	-	-
Total Non-Departmental	-	\$117,565.02	\$330,000.00	-	-100.00%
Audit Fund					
Auditing	-	\$39,000.00	\$50,000.00	\$70,000.00	40.00%
Auditing	\$40,020.00	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Audit Fund	\$40,020.00	\$39,000.00	\$50,000.00	\$70,000.00	40.00%
Liability Insurance					
Insurance	-	\$329,450.68	\$323,521.00	\$325,000.00	0.46%
Insurance	\$301,835.36	-	-	-	-
Total Liability Insurance	\$301,835.36	\$329,450.68	\$323,521.00	\$325,000.00	0.46%
Foreign Fire					
Equipment	\$236,935.39	-	-	-	-
Other Capital Improvements	\$281,262.48	-	-	-	-
Depreciation Expense	\$14,162.47	-	-	-	-
Total Foreign Fire	\$532,360.34	-	-	-	-
Police Pension					
Benefit Police Pension	-	\$980,286.10	\$945,000.00	\$945,000.00	0.00%
Legal / Attorney Fees	-	\$9,903.91	\$9,000.00	\$15,000.00	66.67%
Training and Travel	-	\$1,100.00	\$2,500.00	\$1,500.00	-40.00%
Other Contractual Services	-	\$63,525.76	\$45,000.00	\$35,000.00	-22.22%
Investment Expense	-	\$2,790.33	-	-	-
Other Expense	-	\$6,787.87	-	-	-
Benefit Police Pension	\$910,694.86	-	-	-	-
Legal / Attorney Fees	\$16,083.50	-	-	-	-
Training and Travel	\$450.00	-	-	-	-
Other Contractual Services	\$37,103.33	-	-	-	-
Investment Expense	\$3,714.43	-	-	-	-
Other Expense	\$9,597.68	-	-	-	-
Total Police Pension	\$977,643.80	\$1,064,393.97	\$1,001,500.00	\$996,500.00	-0.50%
IMRF & Social Security Fund					
Benefit Social Sec/Medicare	-	\$505,520.20	\$510,000.00	\$530,000.00	3.92%
Benefit IMRF	-	\$273,775.17	\$350,000.00	\$354,000.00	1.14%
Benefit Social Sec/Medicare	\$508,113.39	-	-	-	-
Benefit IMRF	\$325,819.44	-	-	-	-
Total IMRF & Social Security Fund	\$833,932.83	\$779,295.37	\$860,000.00	\$884,000.00	2.79%
Total Expenditures	\$2,685,792.33	\$2,329,705.04	\$2,565,021.00	\$2,275,500.00	-11.29%

Expenditures by Expense Type



🔵 Contract Services 🛛 😑 Other Expenses

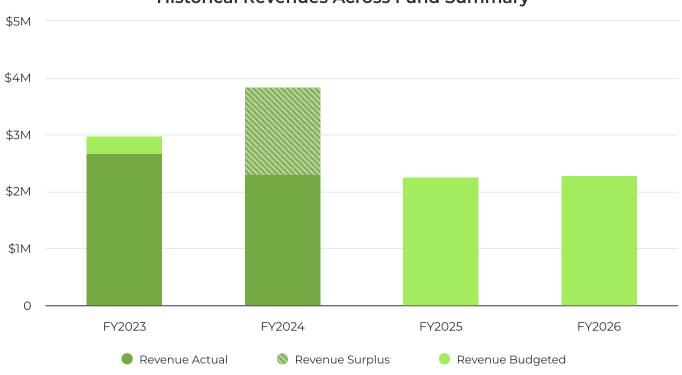
Historical Expenditures by Expense Type



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Benefits					
Benefit Police Pension	-	\$980,286.10	\$945,000.00	\$945,000.00	0.00%
Legal / Attorney Fees	-	\$9,903.91	\$9,000.00	\$15,000.00	66.67%
Benefit Police Pension	\$910,694.86	-	-	-	-
Legal / Attorney Fees	\$16,083.50	-	-	-	-
Benefit Social Sec/Medicare	-	\$505,520.20	\$510,000.00	\$530,000.00	3.92%
Benefit IMRF	-	\$273,775.17	\$350,000.00	\$354,000.00	1.14%
Benefit Social Sec/Medicare	\$508,113.39	-	-	-	-
Benefit IMRF	\$325,819.44	-	-	-	-
Total Benefits	\$1,760,711.19	\$1,769,485.38	\$1,814,000.00	\$1,844,000.00	1.65%
Contract Services					
Training and Travel	-	\$1,100.00	\$2,500.00	\$1,500.00	-40.00%
Training and Travel	\$450.00	-	-	-	-
Auditing	-	\$39,000.00	\$50,000.00	\$70,000.00	40.00%
Auditing	\$40,020.00	-	-	-	-
Total Contract Services	\$40,470.00	\$40,100.00	\$52,500.00	\$71,500.00	36.19%
Operating Expenses					
Other Contractual Services	-	\$63,525.76	\$45,000.00	\$35,000.00	-22.22%
Other Contractual Services	\$37,103.33	-	-	-	-
Insurance	-	\$329,450.68	\$323,521.00	\$325,000.00	0.46%
Insurance	\$301,835.36	-	-	-	-
Total Operating Expenses	\$338,938.69	\$392,976.44	\$368,521.00	\$360,000.00	-2.31%
Capital					

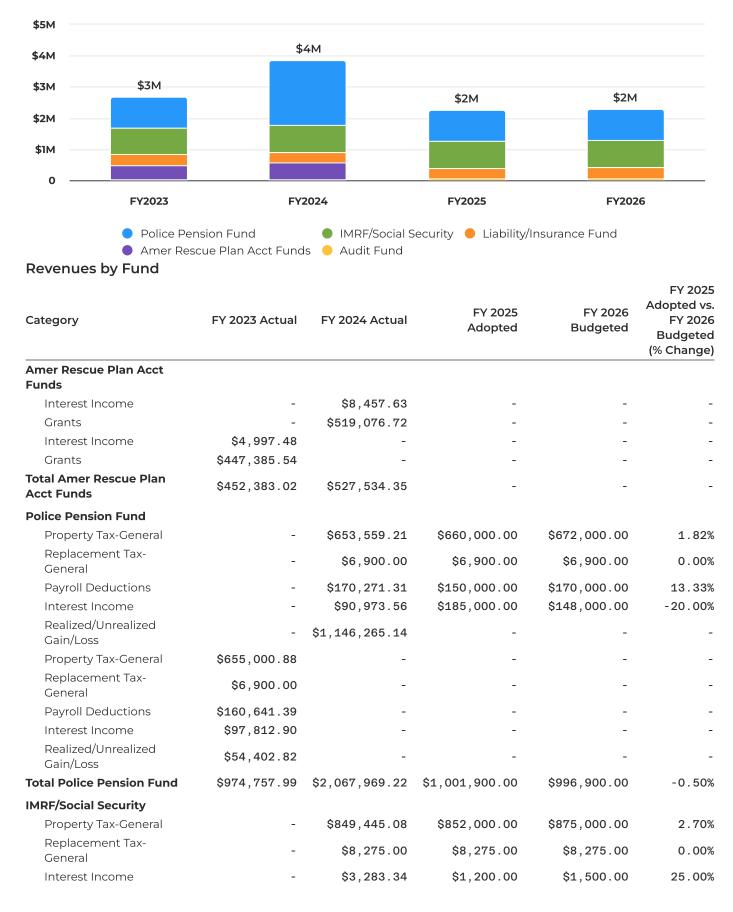
Total Capital Other Expenses Depreciation Expense Depreciation Expenses Investment Expense	\$518,197.87 \$14,162.47 -	- \$117,565.02 \$2,790.33	\$330,000.00 - -	-	-100.00% - - -
Other Expense Investment Expense Other Expense Total Other Expenses	- \$3,714.43 \$9,597.68 \$27,474.58	\$6,787.87 - - \$127,143.22	- - -	- - -	- - -
Total Expenditures	\$2,685,792.33	\$2,329,705.04	\$2,565,021.00	\$2,275,500.00	-11.29%

Revenue Summary



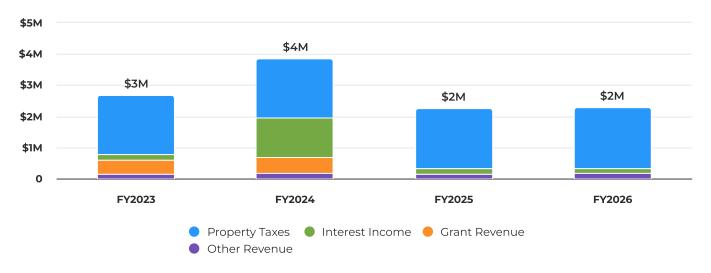
Historical Revenues Across Fund Summary

Revenues by Fund



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Property Tax-General	\$852,073.51	-	-	-	-
Replacement Tax- General	\$8,275.00	-	-	-	-
Interest Income	\$1,804.81	-	-	-	-
Total IMRF/Social Security	\$862,153.32	\$861,003.42	\$861,475.00	\$884,775.00	2.70%
Audit Fund					
Property Tax-General	-	\$28,933.49	\$40,000.00	\$61,000.00	52.50%
Replacement Tax- General	-	\$12,453.76	\$10,000.00	\$10,000.00	0.00%
Interest Income	-	\$410.89	\$250.00	\$250.00	0.00%
Property Tax-General	\$25,084.47	-	-	-	-
Replacement Tax- General	\$12,858.34	-	-	-	-
Interest Income	\$223.13	-	-	-	-
Total Audit Fund	\$38,165.94	\$41,798.14	\$50,250.00	\$71,250.00	41.79%
Liability/Insurance Fund					
Property Tax-General	-	\$317,823.53	\$320,000.00	\$320,000.00	0.00%
Replacement Tax- General	-	\$24,944.18	\$20,000.00	\$20,000.00	0.00%
Interest Income	-	\$4,041.63	\$1,200.00	\$1,500.00	25.00%
Property Tax-General	\$299,118.48	-	-	-	-
Replacement Tax- General	\$41,056.42	-	-	-	-
Interest Income	\$2,447.32	-	-	-	-
Total Liability/Insurance Fund	\$342,622.22	\$346,809.34	\$341,200.00	\$341,500.00	0.09%
Total Revenues	\$2,670,082.49	\$3,845,114.47	\$2,254,825.00	\$2,294,425.00	1.76%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)	
Property Taxes						
Property Tax-General	-	\$653,559.21	\$660,000.00	\$672,000.00	1.82%	
Replacement Tax- General	-	\$6,900.00	\$6,900.00	\$6,900.00	0.00%	
Property Tax-General	\$655,000.88	-	-	-	-	
Replacement Tax- General	\$6,900.00	-	-	-	-	
Property Tax-General	-	\$849,445.08	\$852,000.00	\$875,000.00	2.70%	
Replacement Tax- General	-	\$8,275.00	\$8,275.00	\$8,275.00	0.00%	
Property Tax-General	\$852,073.51	-	-	-	-	
Replacement Tax- General	\$8,275.00	-	-	-	-	
Property Tax-General	-	\$28,933.49	\$40,000.00	\$61,000.00	52.50%	
Replacement Tax- General	-	\$12,453.76	\$10,000.00	\$10,000.00	0.00%	
Property Tax-General	\$25,084.47	-	-	-	-	
Replacement Tax- General	\$12,858.34	-	-	-	-	
Property Tax-General	-	\$317,823.53	\$320,000.00	\$320,000.00	0.00%	
Replacement Tax- General	-	\$24,944.18	\$20,000.00	\$20,000.00	0.00%	
Property Tax-General	\$299,118.48	-	-	-	-	
Replacement Tax- General	\$41,056.42	-	-	-	-	
Total Property Taxes	\$1,900,367.10	\$1,902,334.25	\$1,917,175.00	\$1,973,175.00	2.92%	
Grant Revenue						
Grants	-	\$519,076.72	-	-	-	
Grants	\$447,385.54	-	-	-	-	
Total Grant Revenue	\$447,385.54	\$519,076.72	-	-	-	
Other Revenue						
Payroll Deductions	-	\$170,271.31	\$150,000.00	\$170,000.00	13.33%	
Payroll Deductions	\$160,641.39	-	-	-	-	
Total Other Revenue	\$160,641.39	\$170,271.31	\$150,000.00	\$170,000.00	13.33%	
Interest Income		Å0. 455 00				
Interest Income	-	\$8,457.63	-	-	-	
Interest Income Interest Income	\$4,997.48	- \$90,973.56	- \$185,000.00	- \$148,000.00	- 20, 00%	
Realized/Unrealized	-		9100,000.00	9140,000.00	-20.00%	
Gain/Loss	-	\$1,146,265.14	-	-	-	
Interest Income	\$97,812.90	-	-	-	-	
Realized/Unrealized Gain/Loss	\$54,402.82	-	-	-	-	
Interest Income	-	\$3,283.34	\$1,200.00	\$1,500.00	25.00%	
Interest Income	\$1,804.81	-	-	-	-	

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Interest Income	-	\$410.89	\$250.00	\$250.00	0.00%
Interest Income	\$223.13	-	-	-	-
Interest Income	-	\$4,041.63	\$1,200.00	\$1,500.00	25.00%
Interest Income	\$2,447.32	-	-	-	-
Total Interest Income	\$161,688.46	\$1,253,432.19	\$187,650.00	\$151,250.00	-19.40%
Total Revenues	\$2,670,082.49	\$3,845,114.47	\$2,254,825.00	\$2,294,425.00	1.76%

Business District Capital Projects

City of Highla					
Business D					
25/26 thru	29/30				
PROJECTS BY B	UDGET ITE	EM			
Budget Item	25/26	26/27	27/28	28/29	28/29
budget item	23/20	20/21	21/20	20/23	20/23
Engineering for Capital					
Total Eng for Capital Account #505					
Land Account #510					
Total Land Account #510	\$0	\$0	\$0	\$0	\$C
Building Account #520					
<u></u>	\$0	\$0	\$0	\$0	\$0
Total Building Account #520	\$0	\$0	\$0	\$0	\$0
Equipment Account #530					
Total Equipment Account #530	\$0	\$0	\$0	\$0	\$0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	\$0	\$0	\$0	\$0	\$0
Other Capital Improvements Account #550					
Public Works Roof					
Parking for square/WCC project	\$535,000				
WCC interior repairs	\$110,000				
Glik Park Parking lot	\$500,000				
Total Other Capital Improvements Account #550	\$610,000	\$0	\$0	\$0	\$C
Total Capital Expenditures Projected	\$0	\$0	\$0	\$0	\$C

Debt Overview Summary

The City has shifted the classification of debt in recent years by paying down revenue bonds and only recently adding general obligation debt. During FY 2011, the city issued approximately \$3.2 million in alternate revenue bonds for the Street Bond Northeast Quadrant project. The existing 2007 Street Bond funds and the funds from the 2010 Street Bond issue were used to continue the peripheral route along with future grant and state funding needed to complete the last portion. The only bond outstanding relating to these improvements is the 2010 Street Bond Issue.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances were issued for redevelopment costs associated with the new hospital in 2012 (refinanced in 2020 with savings realized), for sewer line improvements issued in 2013 (refinanced in 2021 with savings realized), and two fiber bonds that were refinanced (with savings realized) into one issue in 2019 that remains outstanding for the construction of the fiber project.

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

ASSESSED VALUATION FOR 2023	\$249,298,426
STATUTORY DEBT LIMITATION: 8.625% of Assessed Valuation	21,501,989
DEBT COUNTING AGAINST LIMIT	(10,243,515)
LEGAL DEBT MARGIN	11,258,474

Included in notes payable in the chart below and debt schedules provided in the budget document are the amounts borrowed from the IEPA to finance the City's water reclamation facility improvement, the sewer trunk main improvements, and the new fire truck. The total repayment amount has been included in the schedule below for the mentioned loans.

\$

12,475,000 \$ 9,350,000

Debt Service Overview

CITY OF HIGHLAND DEBT SERVICE

REVENUE BONDS

	٨	~ ~	f May 1, 2025		REVENCE BONDS	
ORIGI	A TOTAL NAL BORROWING	50	BALANCE REMAINING	PURCHASED	FINANCING DESCRIPTION	DUE
\$	3,199,367	\$	1,196,546	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$	13,210,000	\$	6,050,000	2010/2012	2019 REFINANCED FTTP REVENUE BONDS	01-01-2032
\$	3,750,000	\$	1,620,000	2012	TIF #2 GO Bonds (Alternate Revenue) Refinanced 2020	01-01-2032
\$ \$	2,745,000 22,904,367	\$ \$	1,410,000 * 10,276,546	2013	2013 SEWER ALTERNATE REVENUE Refinanced 2021	10-01-2033
	A LATOTAL	S 0	fMay1,2025 BALANCE	GE	NERAL OBLIGATION DEBT	
ORIGI	NAL BORROWING		REMAINING	PURCHASED	FINANCING DESCRIPTION	DUE
\$	1,665,000	\$	650,000	2018	2018 Water Main Improvements	10-01-2028
\$	300,000	\$	180,000	2019	2019 Senior Center Lease	10-01-2030
\$	8,475,000	\$	6,820,000 ′	2020	2020 Public Safety Facility	02-01-2040
\$	2,035,000	\$	1,700,000 "	2023	2023 City Hall Remodel	9/1/2033

NOTES PAYABLE

	A TOTAI	s o	fMay1,2025 BALANCE			
<u>ORIG</u>	INAL BORROWING		REMAINING	PURCHASED	FINANCING DESCRIPTION	DUE
\$	194,536	\$	- *	2022	EMS Loan (Re-chassis Amb., Cardiac Monitors, Computers)	5-26-2027
\$	9,240,944	\$	7,610,887	2020	IEPA Sewer Plant (Preliminary Debt Schedule)	11-11-2040
\$	1,706,143.48	\$	1,545,626.31	2023	IEPA Sewer Trunk Main Improvements	11-22-2042
\$	393,521.92	\$	331,431.59	2023	2023 Toyne Fire Engine	12-5-2033
\$	11,535,145	\$	9,487,945			

City of Highland Budget Summary Fiscal Year 2025-26 / Highland, Illinois

Debt By Type

3.56M	

Debt By T	уре		
•	2019 Refinanced FTTP Revenue Bonds	\$950,680	26.68%
•	2020 Public Safety Facility	\$566,525	15.90%
•	2010 Street Alt Revenue	\$535,500	15.03%
	IEPA Sewer Plant	\$531,759	14.93%
•	TIF #2 GO Bonds (Alt Rev) Refunded 2020	\$261,450	7.34%
•	2023 Debt Certificates for Public Safety	\$248,317	6.97%
•	2018 Water Main Improvements	\$199,240	5.59%
•	2013 Sewer Alt Revenue	\$176,700	4.96%

\$92,620

2.60%

Total Debt

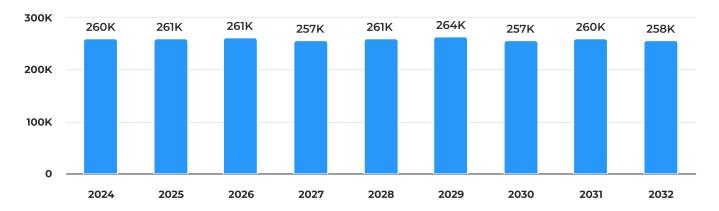
\$3,562,791

-\$967 (-0.03% vs. FY25)

Fund Name	FY2025	FY2026	% Change	\$ Change
TIF #2 GO Bonds (Alt Rev) Refunded 2020	\$260,650.00	\$261,450.00	0.31%	\$800.00
2010 Street Alt Revenue	\$535,000.00	\$535,500.00	0.09%	\$500.00
2019 Refinanced FTTP Revenue Bonds	\$953,068.00	\$950,680.00	-0.25%	-\$2,388.00
2013 Sewer Alt Revenue Refinanced 2021	\$174,650.00	\$176,700.00	1.17%	\$2,050.00
IEPA Sewer Plant	\$531,759.14	\$531,759.14	0.00%	\$0.00
2018 Water Main Improvements	\$199,570.95	\$199,240.20	-0.17%	-\$330.75
IEPA Sewer Trunk	\$92,619.86	\$92,620.21	0.00%	\$0.35
2020 Public Safety Facility	\$565,725.00	\$566,525.00	0.14%	\$800.00
2023 Debt Certificates for Public Safety	\$250,714.75	\$248,316.50	-0.96%	-\$2,398.25
Total Debt	\$3,563,757.70	\$3,562,791.05	-0.03%	-\$966.65

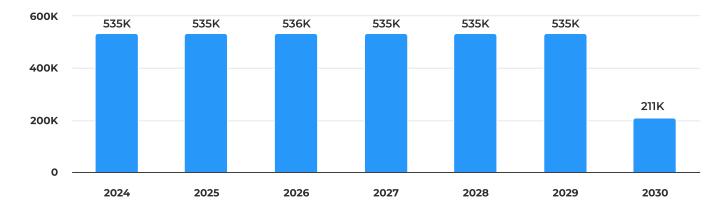
Refinanced 2021

IEPA Sewer Trunk



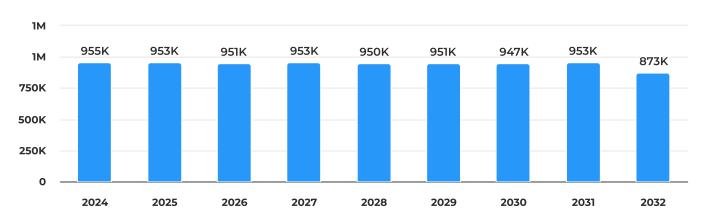
TIF #2 GO Bonds (Alt Rev) Refunded 2020

Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$210,000.00	\$215,000.00	2.38%	\$5,000.00
Interest	\$25,325.00	\$23,225.00	-8.29%	-\$2,100.00
Interest	\$25,325.00	\$23,225.00	-8.29%	-\$2,100.00
Total Debt	\$260,650.00	\$261,450.00	0.31%	\$800.00



2010 Street Alt Revenue

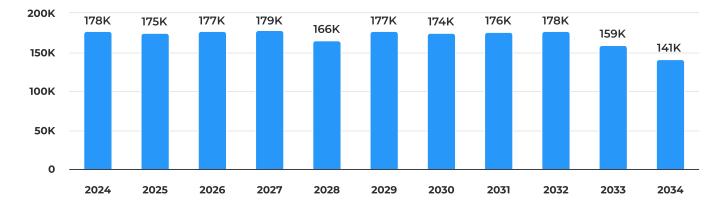
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$286,337.35	\$270,763.50	-5.44%	-\$15,573.85
Interest	\$248,662.65	\$264,736.50	6.46%	\$16,073.85
Total Debt	\$535,000.00	\$535,500.00	0.09%	\$500.00



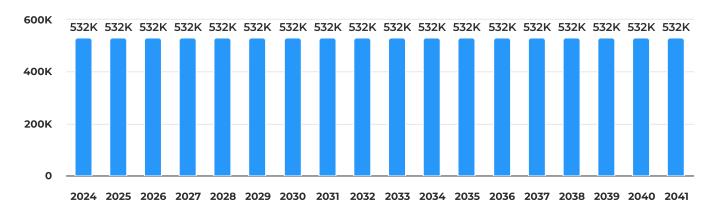
2019 Refinanced FTTP Revenue Bonds

Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$805,000.00	\$820,000.00	1.86%	\$15,000.00
Interest	\$74,034.00	\$65,340.00	-11.74%	-\$8,694.00
Interest	\$74,034.00	\$65,340.00	-11.74%	-\$8,694.00
Total Debt	\$953,068.00	\$950,680.00	-0.25%	-\$2,388.00

2013 Sewer Alt Revenue Refinanced 2021



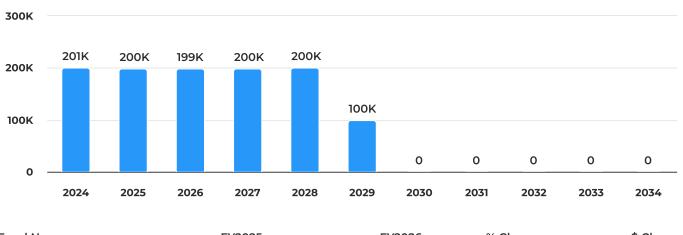
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$145,000.00	\$150,000.00	3.45%	\$5,000.00
Interest	\$15,550.00	\$14,100.00	-9.32%	-\$1,450.00
Interest	\$14,100.00	\$12,600.00	-10.64%	-\$1,500.00
Total Debt	\$174,650.00	\$176,700.00	1.17%	\$2,050.00



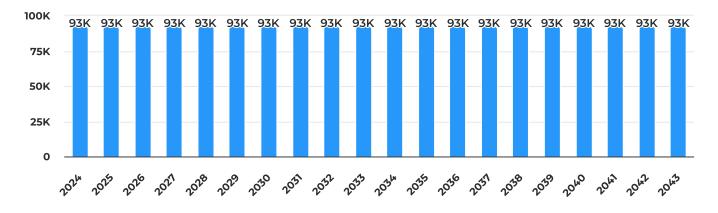
IEPA Sewer Plant

Fund Name	FY2025	FY2026	% Change	\$ Change
Principal May	\$210,450.22	\$213,364.45	1.38%	\$2,914.23
Principal- Nov	\$211,902.32	\$214,836.67	1.38%	\$2,934.35
Interest May	\$55,429.35	\$52,515.12	-5.26%	-\$2,914.23
Interest Nov	\$53,977.25	\$51,042.90	-5.44%	-\$2,934.35
Total Debt	\$531,759.14	\$531,759.14	0.00%	\$0.00

2018 Water Main Improvements



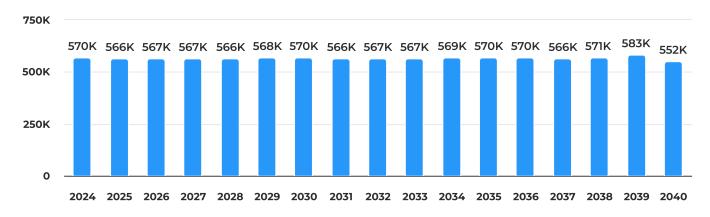
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$85,000.00	\$88,000.00	3.53%	\$3,000.00
Interest	\$15,065.35	\$11,927.50	-20.83%	-\$3,137.85
Principal	\$86,000.00	\$89,000.00	3.49%	\$3,000.00
Interest	\$13,505.60	\$10,312.70	-23.64%	-\$3,192.90
Total Debt	\$199,570.95	\$199,240.20	-0.17%	-\$330.75



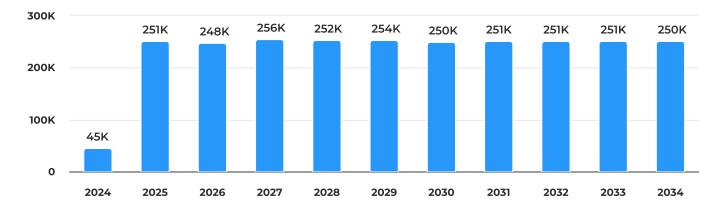
IEPA Sewer Trunk

Fund Name	FY2025	FY2026	% Change	\$ Change
Principal May	\$39,566.50	\$39,895.58	0.83%	\$329.08
Principal Nov	\$39,730.70	\$40,061.50	0.83%	\$330.80
Interest May	\$6,743.43	\$6,414.35	-4.88%	-\$329.08
Interest Nov	\$6,579.23	\$6,248.78	-5.02%	-\$330.45
Total Debt	\$92,619.86	\$92,620.21	0.00%	\$0.35

2020 Public Safety Facility



Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$355,000.00	\$370,000.00	4.23%	\$15,000.00
Interest	\$105,362.50	\$98,262.50	-6.74%	-\$7,100.00
Interest	\$105,362.50	\$98,262.50	-6.74%	-\$7,100.00
Total Debt	\$565,725.00	\$566,525.00	0.14%	\$800.00



2023 Debt Certificates for Public Safety

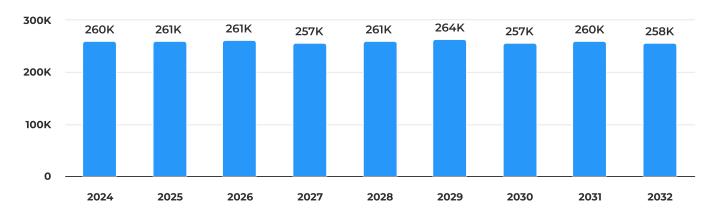
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$165,000.00	\$170,000.00	3.03%	\$5,000.00
Interest	\$85,714.75	\$78,316.50	-8.63%	-\$7,398.25
Total Debt	\$250,714.75	\$248,316.50	-0.96%	- \$2 , 398 . 25

Debt Service Payment By Fund

	Debt By Fund			Total Debt
				\$3,562,791
	 Debt Service Funds 	\$2,287,259	64.20%	-\$967 (-0.03% vs. FY25)
3.56M	 Capital Projects Funds 	\$814,842	22.87%	
5.50141	 Special Revenue Funds 	\$261,450	7.34%	
	Bond Funds	\$199,240	5.59%	

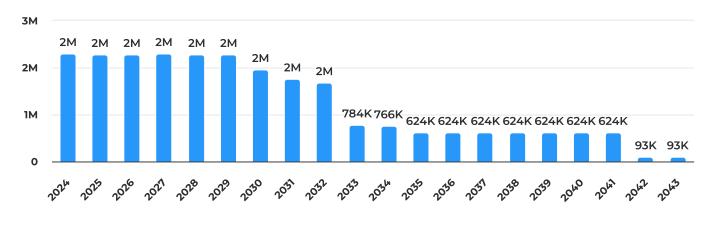
Fund Name	FY2025	FY2026	% Change	\$ Change
Special Revenue Funds	\$260,650.00	\$261,450.00	0.31%	\$800.00
Debt Service Funds	\$2,287,097.00	\$2,287,259.35	0.01%	\$162.35
Capital Projects Funds	\$816,439.75	\$814,841.50	-0.20%	-\$1,598.25
Bond Funds	\$199,570.95	\$199,240.20	-0.17%	-\$330.75
Total Debt	\$3,563,757.70	\$3,562,791.05	-0.03%	-\$966.65

Special Revenue Funds



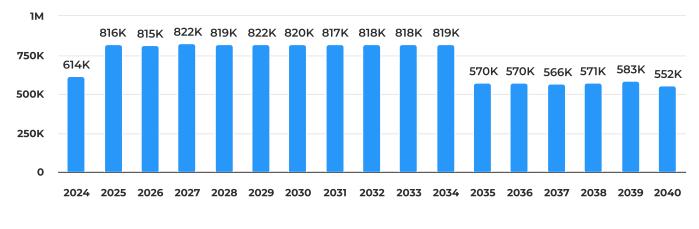
Fund Name	FY2025	FY2026	% Change	\$ Change
TIF 2	\$260,650.00	\$261,450.00	0.31%	\$800.00
Total Debt	\$260,650.00	\$261,450.00	0.31%	\$800.00

Debt Service Funds



Fund Name	FY2025	FY2026	% Change	\$ Change
NHR Street Bond 2010 Bond	\$535,000.00	\$535,500.00	0.09%	\$500.00
FTTP Bond Repayment Fund	\$953,068.00	\$950,680.00	-0.25%	-\$2,388.00
Sewer Loan Fund IEPA	\$624,379.00	\$624,379.35	0.00%	\$0.35
Sewer Debt Repayment Fund	\$174,650.00	\$176,700.00	1.17%	\$2,050.00
Total Debt	\$2,287,097.00	\$2,287,259.35	0.01%	\$162.35

Capital Projects Funds



Fund Name	FY2025	FY2026	% Change	\$ Change
Business District A	\$816,439.75	\$814,841.50	-0.20%	-\$1,598.25
Total Debt	\$816,439.75	\$814,841.50	-0.20%	-\$1,598.25

Bond Funds



Appendix

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

CASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.