



*Budget Summary  
Fiscal Year 2026-2027*

Be mindful of the past

*Celebrate Today*

with an eye to the future

# TABLE OF CONTENTS

- Council and Executive Staff** ..... **3**
- Introduction** ..... **4**
  - Mission Statement ..... 7
  - History of the City ..... 8
  - Demographics ..... 9
  - Organizational Structure ..... 14
  - Basis of Budgeting ..... 16
  - Budget Timeline ..... 17
  - Financial Policies ..... 20
  - Fund Structure ..... 28
- Executive Summary** ..... **29**
  - Performance Summary ..... 30
  - Total City Budget ..... 31
- Departments Summary** ..... **38**
  - General Administration ..... 39
    - IT Technology ..... 46
  - Public Safety ..... 49
    - Police ..... 50
    - Fire ..... 58
    - EMS ..... 65
    - Building & Zoning ..... 72
  - Parks and Rec ..... 78
    - Korte Recreation Center ..... 81
    - Park ..... 88
    - Pool ..... 96
    - Cemetery ..... 101
  - Community Development ..... 105
    - TIF ..... 106
    - Economic Development ..... 111
      - Business District A ..... 115
  - Public Works ..... 118
    - Streets Alley ..... 120
    - Water ..... 127
    - Sewer ..... 135
    - MFT ..... 144
    - NHR Street Bond ..... 146
  - Electric ..... 151
  - Fiber ..... 162
  - Miscellaneous ..... 167
    - Debt Service Funds ..... 173
    - Library ..... 177
- Debt Services Overview** ..... **187**
  - Debt Overview ..... 188
  - Debt Service Payments By Type ..... 189
- Glossary** ..... **192**

# CITY OF HIGHLAND, ILLINOIS

Council/Manager- Form of Government

## MAYOR

Kevin B. Hemann

## COUNCIL MEMBERS

Garry Klaus  
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 Heimbürger

**PUBLIC SAFETY** Carole Widman

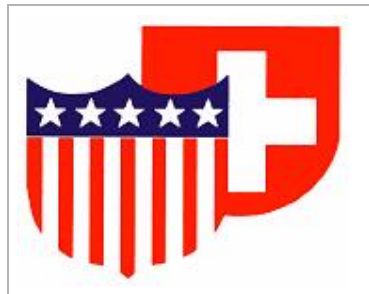
**PUBLIC WORKS** Joe Gillespie

**TECHNOLOGY & INNOVATION** Angela Imming

**RECREATION & EVENTS** Laura Wilken

**PARKS & NATURAL RESOURCES** Brad Koehnemann

# ***Transmittal Letter***



**City of Highland  
City Manager**

To: Honorable Mayor Hemann and Council Members

From: Christopher Conrad, City Manager

Date: March 12, 2026

Re: FY 2026-2027 Budget Summary

We submit for your review the FY 2026-2027 Budget that shows an anticipated \$191,346.00.00 budget deficit as we continue to tackle several infrastructure projects, large equipment purchases and deferred maintenance projects. The total budget for FY 26–27 is \$64,477,943.00, which is about a 12% increase from FY 25-26 with \$2 million of that being the proposed TIF projects. We have anticipated a 13% increase in revenue based primarily on the changes in the collection of Use tax to local sales tax and the proceeds of the coming bond issuance for the TIF projects. We have estimated these revenues conservatively and will monitor them throughout the year as the Governor's Office proposed a stagnation of the LGDF revenues, which, if adopted, may impact our anticipated revenues.

The FY 2026-2027 budget has been prepared with our historic in-house metrics of 85% for O&M, 10% for Capital, and 5% for Replacement/Reserves as guidance. Just as we did last year, we made adjustments in this budget to accommodate the additional capital projects and necessary equipment expenditures that moved our percentages with O&M at 74%, Capital at 24%, and Reserves at 2% for this budget.

I don't want council to be alarmed as we deviate from this internal policy for a second year in a row. As council is aware, we made administrative decisions and adjustments in past years to our operations that reduced the operational costs of the City, that resulted in actual transfers to reserves being higher than expected, which now allows for a few years of lower than normal deposits into reserves without risking our operations. This, combined with the increase in capital spending, is reflective of our efforts to improve and replace our aging infrastructure and equipment. Our reserve balances were a point of discussion during our recent bond rating review as our growth in reserves has been an exception to the experience of many of our neighbors and was noted by the rating agency. Many of these projects and equipment purchases were anticipated, and we had purposely set aside funds into reserves in previous years to accommodate these expenses. The unanticipated growth in our reserves is allowing us to take on additional projects that would have been pushed to later budget years. To be clear, we are not pulling any reserves for operational expenses, just for necessary and deferred capital and equipment expenses.

While we still have concerns about the increases in operating expenses, and we continue to monitor the effects of inflation, tariffs, health insurance and the increases in minimum wage (which is now fully enacted), we did see an unexpected bright spot in our unrestricted revenues this past year. The changes at the State level in the collection of Use Tax to Local Sales Tax, turned out to be a net positive for the City of Highland, which brought in additional unrestricted revenue to help offset the increases we are seeing in operating expenses. While we expect the future growth to be similar to historic growth, we were very pleased to see this unexpected increase this year, and it helped offset a substantial portion of our anticipated deficit that we budgeted for last year.

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. The recent agreement with the hospital for transport services should not be impacted by these federal policy decisions as we have set a base cost contract to help support that new service which, in its first month, seems to be working as intended and providing a nice service to the community.

For general fund projects, the 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 also intend to start the comprehensive plan process for the city. Our current comp plan was last amended in 2017 and most projects and objectives in the plan have been accomplished. This will be a major administrative undertaking and will include community input and feedback.

For the remainder of the projects we are looking to accomplish this year, I will defer to the directors and their budget comments. 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 and proposals.

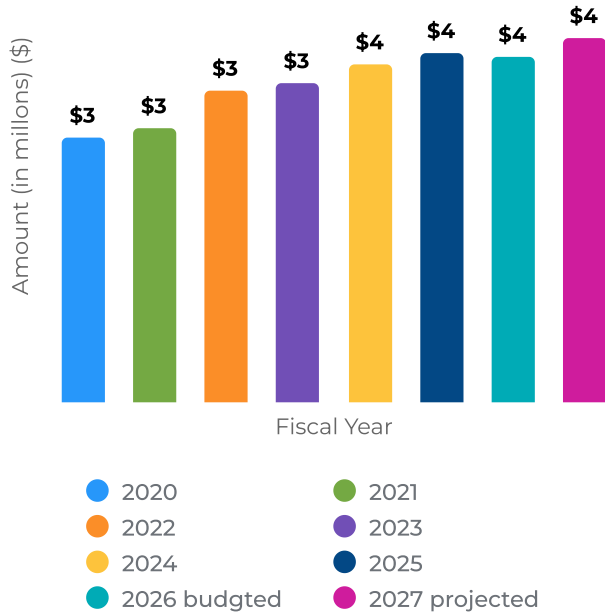
For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2026/2027. I want to thank the Directors, Department Heads, Supervisors and especially Reanna for their cooperation and hard work during this budget process. Each year seems to 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,

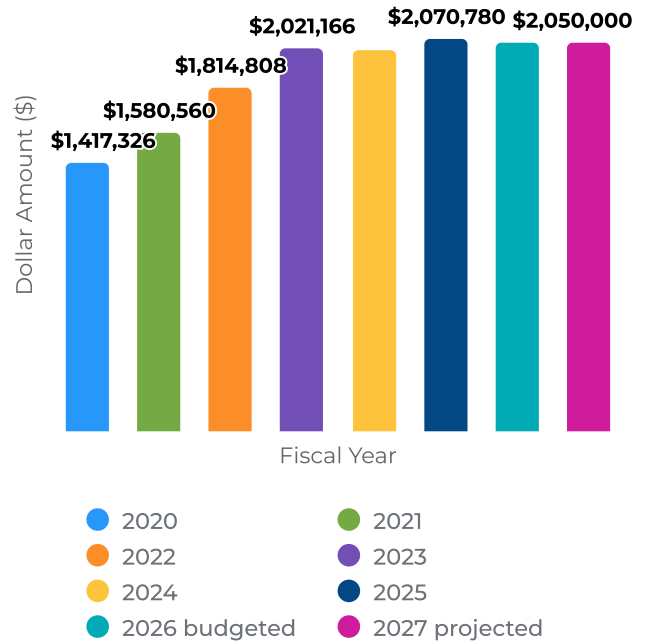
Christopher Conrad, City Manager

# Tax Revenues

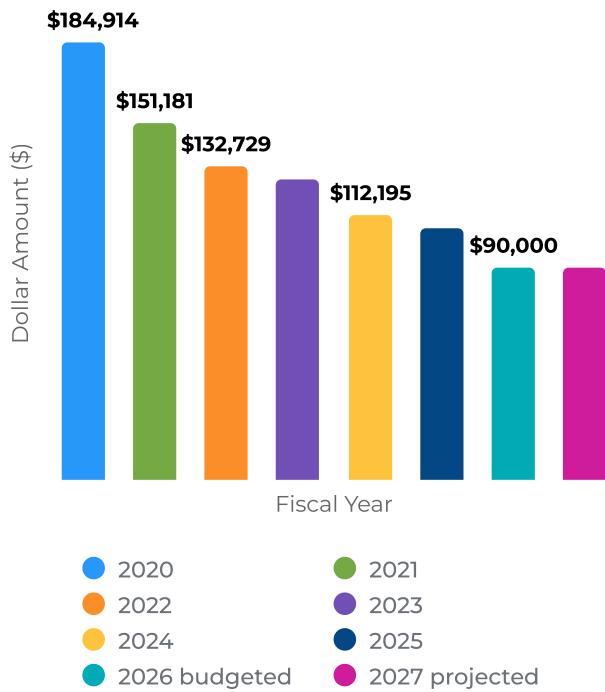
Sales Tax Revenue (Traditional 1%) - cash basis



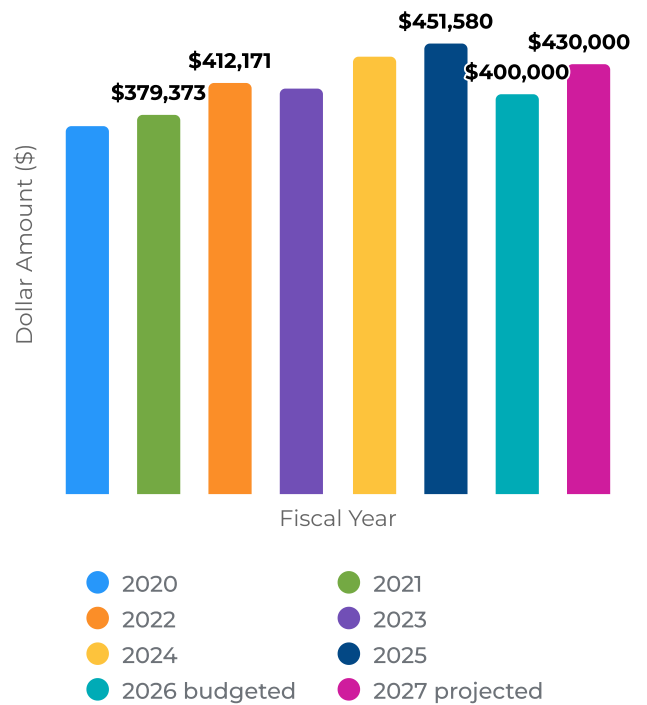
State Income Tax/Local Use- cash basis



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

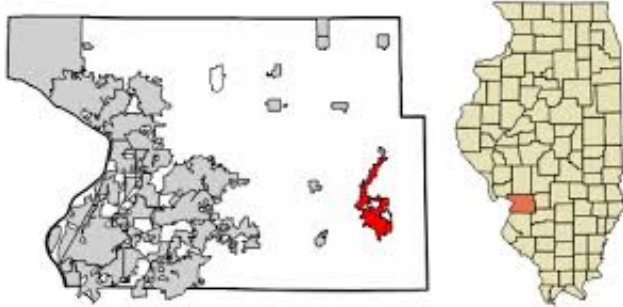
# Highland, Illinois

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



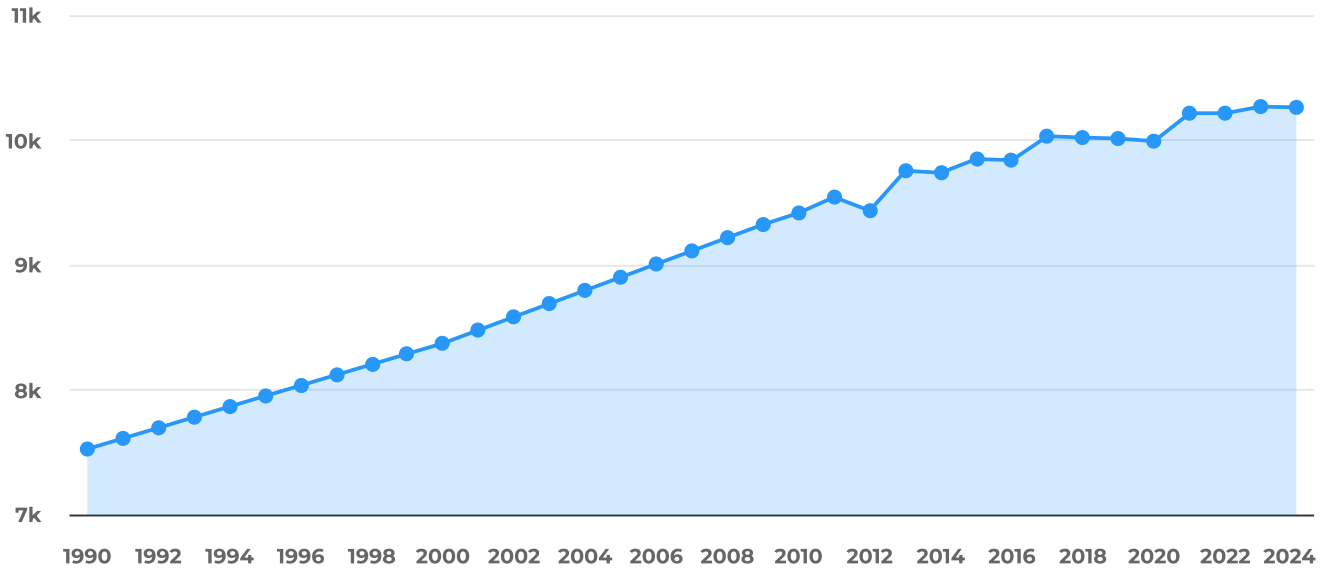
TOTAL POPULATION

**10,262**

**-0.06%**  
vs. 2023

GROWTH RANK

**1272** out of **2737** Municipalities in Illinois



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



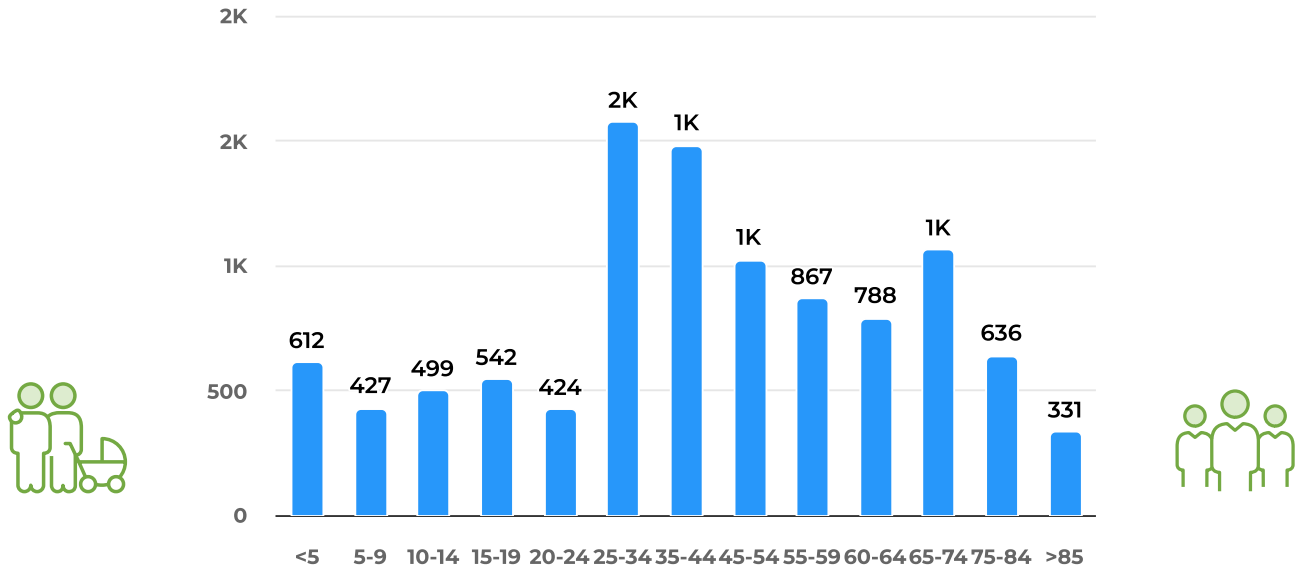
DAYTIME POPULATION

**10,736**

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.

\* Data Source: American Community Survey 5-year estimates

### POPULATION BY AGE GROUP



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

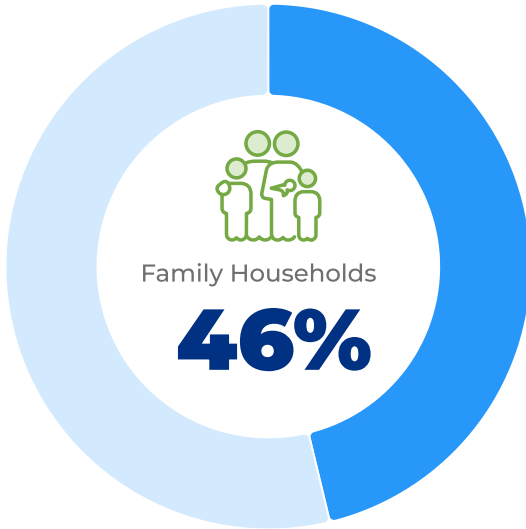
*\* Data Source: American Community Survey 5-year estimates*

# Household

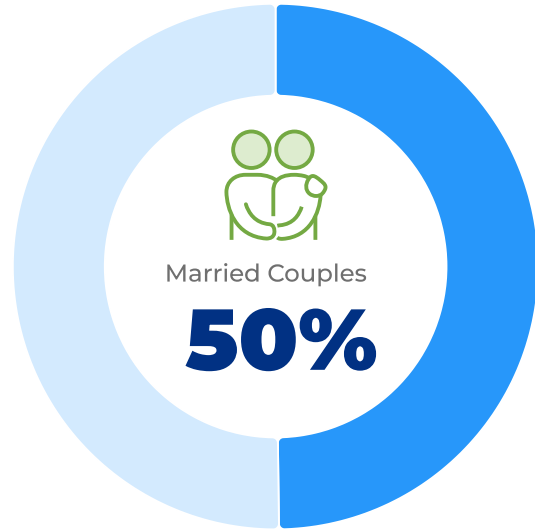
TOTAL HOUSEHOLDS

# 4,931

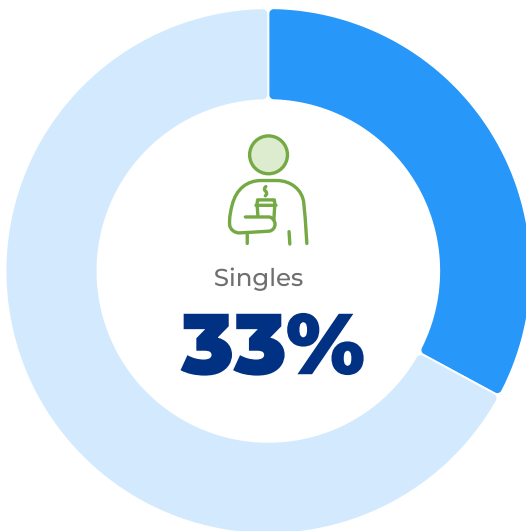
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



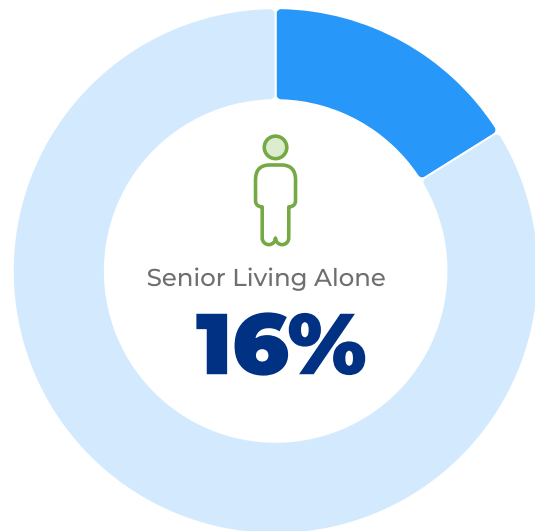
**-10%**  
lower than state average



**5%**  
higher than state average



**12%**  
higher than state average

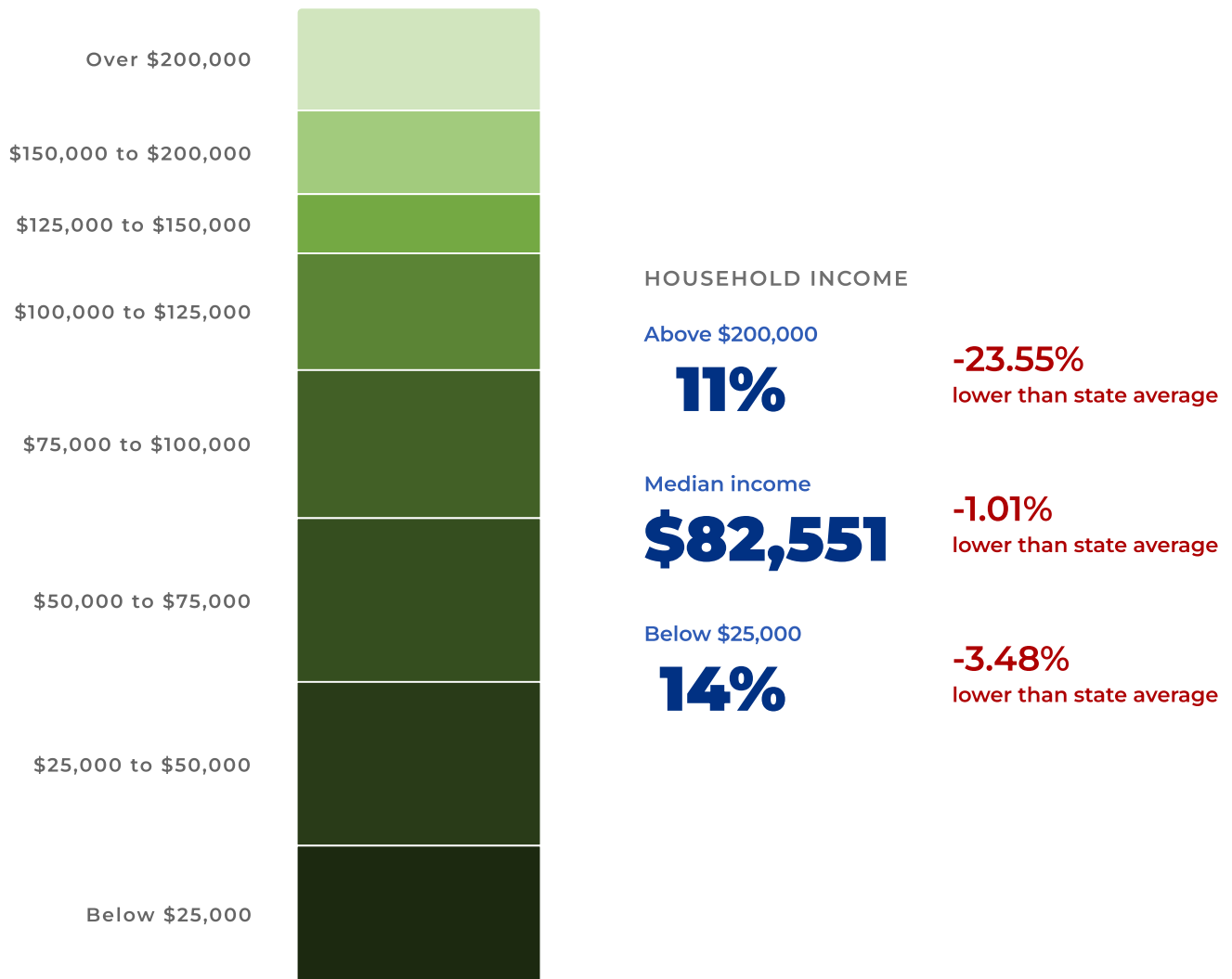


**29%**  
higher than state average

*\* Data Source: American Community Survey 5-year estimates*

# 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.



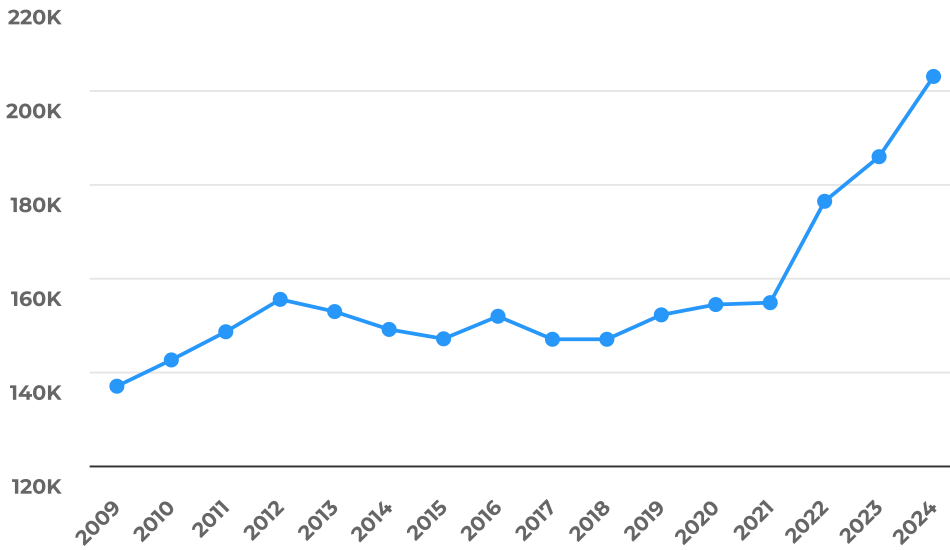
\* Data Source: American Community Survey 5-year estimates

# Housing



2024 MEDIAN HOME VALUE

**\$202,900**



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

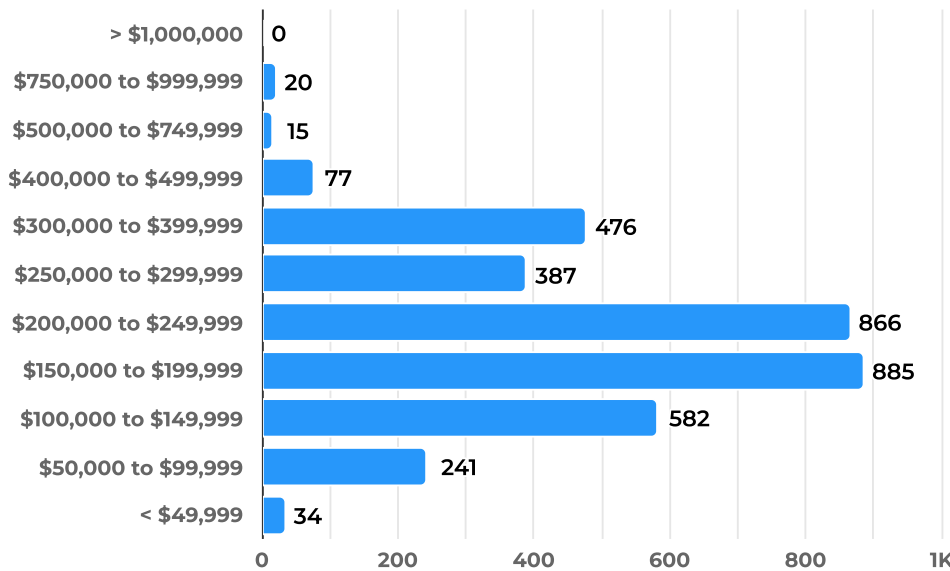
## HOME OWNERS VS RENTERS

Highland State Avg.



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-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.

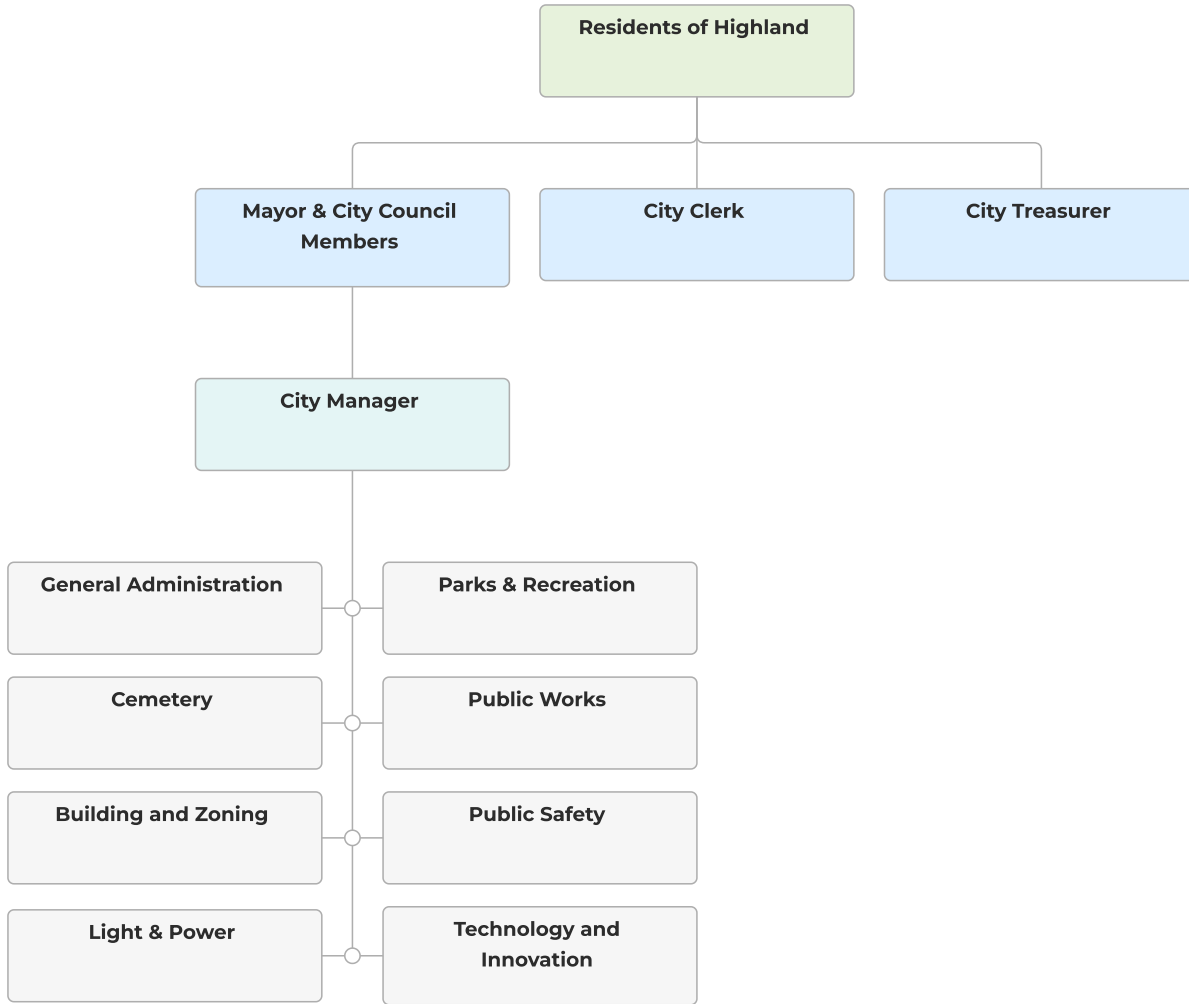
### The Clerk

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 7, 2026.

A public hearing will be held on April 21st. After the conclusion of the April 20th public hearing, the FY2026-27 Annual Budget is scheduled to be approved. All certified copies and state-mandated documents were filed per the State Statute.

## Budget Calendar

### 2025

- 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 12th
  - 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 15th-31st
  - Directors/Supervisors complete employee evaluations and PAF's
    - Incorporate updates into budget personnel detail sheets
- December 15th
  - Budget goals can be included in the Council Packet for Mayor and Council

### 2026

- January 5th
  - Information on Employee Evaluations and PAF's to City Manager/Director of Finance
- After January 5th
  - Directors and Supervisors discuss evaluations with employees and provide preliminary updates until budget approval.
- January 5th
  - Completed PAF's due for processing effective May 1st
    - Including pay increases, bonuses, license/education pay etc.
    - Provide copy to Finance and Payroll
- January 12th
  - Staff turn in their completed budgets to the Director of Finance.
- January 26th-February 6th
  - The City Manager / Director of Finance meets with staff for budget review.
- March 9th
  - Council receives a copy of the proposed budget
- March 16th - **Budget Meetings with Council**
- April 2nd
  - Send notice to Troy Times Tribune for publication on April 9, 2026
  - Notice of public hearing must be published in paper at least 10 days before the final approval of the budget.
- April 6th- **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 7th
  - Have a copy of the budget available for inspection at City Hall
    - At least 10 days before the passage of the Annual Budget must be made available.
- April 9th
  - 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 20th- **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 20th
  - 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:**

**Operating Expenses** – The budget goal or objective 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.

### **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.

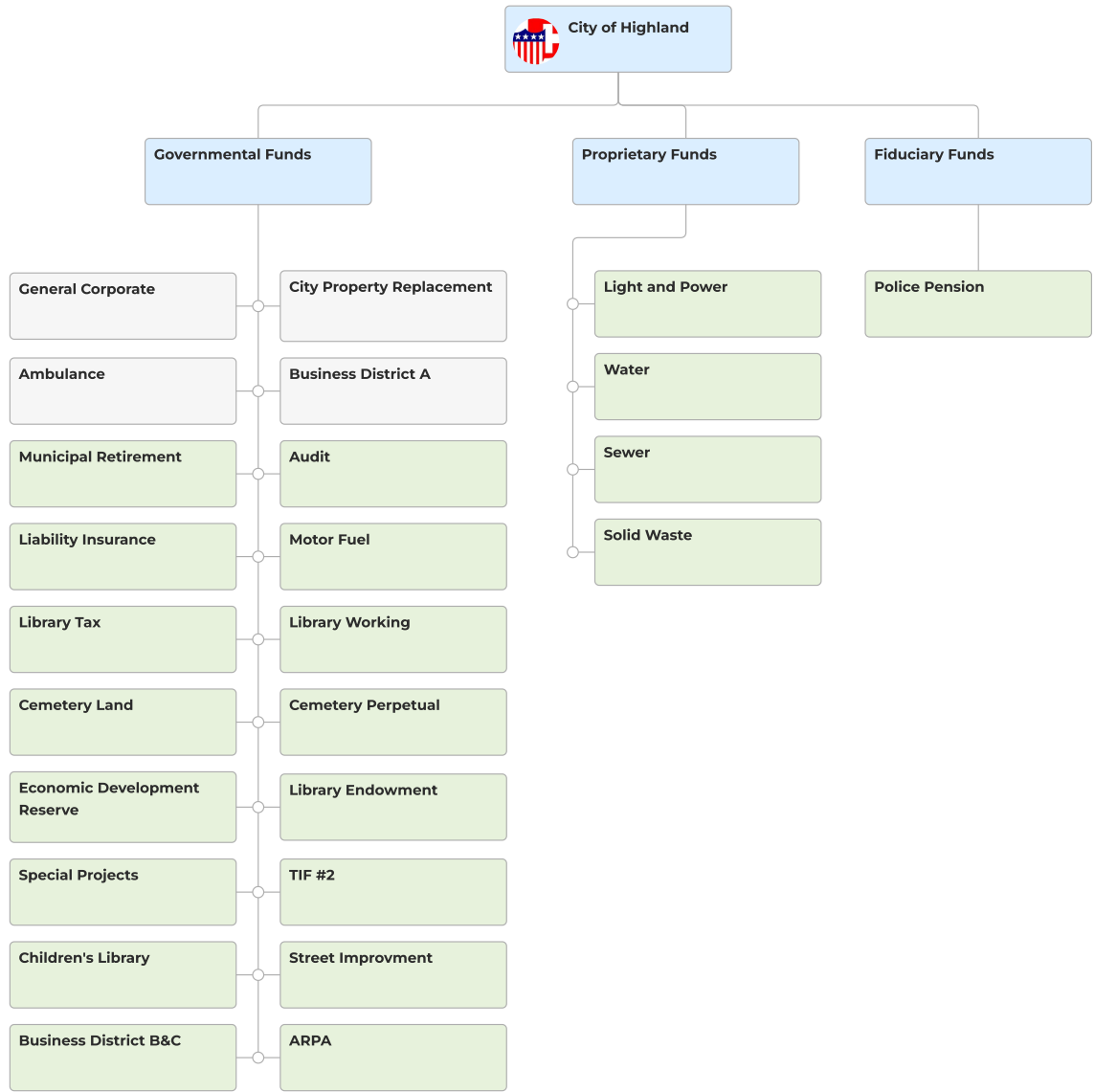
**ACCOUNTING, AUDITING AND FINANCIAL**

**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 2026-2027

CITY OF HIGHLAND TOTAL CITY BUDGET BY CATEGORY 2026-27						
	Budget FY 2025	Budget FY 2026	% of Operating Revenue	Proposed Budget FY 2027	% of Operating Revenue	% of Revenue Guidelines
<b>Operating Revenues</b>	\$46,857,721	\$49,677,032		\$55,033,962		
% Increase (Decrease) per Year	-4%	6%		11%		
Bond Proceeds				2,000,000		
Operating Transfers From Other Funds	6,168,415	7,360,809		7,252,634		
<b>Total Revenues</b>	<b>\$53,026,136</b>	<b>\$57,037,841</b>		<b>\$64,286,596</b>		
	-4%	8%		13%		
<b>O&amp;M Expenses</b>	\$36,663,633	\$38,479,060	77%	\$40,545,316	74%	85%
% Increase (Decrease) per Year	-3%	5%		5%		
Capital	5,699,512	8,054,041	16%	13,149,262	24%	10%
Debt Service	3,539,302	3,574,304	7%	3,570,731	6%	
Transfers To Reserves	1,328,500	1,266,000	3%	1,298,298	2%	5%
Transfers To Other Funds	4,909,615	6,036,809	12%	5,914,336	11%	
<b>Total Expenditures</b>	<b>\$52,140,562</b>	<b>\$57,410,214</b>	116%	<b>\$64,477,943</b>	117%	
% Increase (Decrease) per Year	-4%	10%		12%		
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$885,575</b>	<b>-\$372,374</b>		<b>\$ (191,346)</b>		
Operating Revenue % Increase per Year	-4%	6%		10.78%		
O&M % Increase per Year	-3%	5%		5.37%		

# Total City Budget

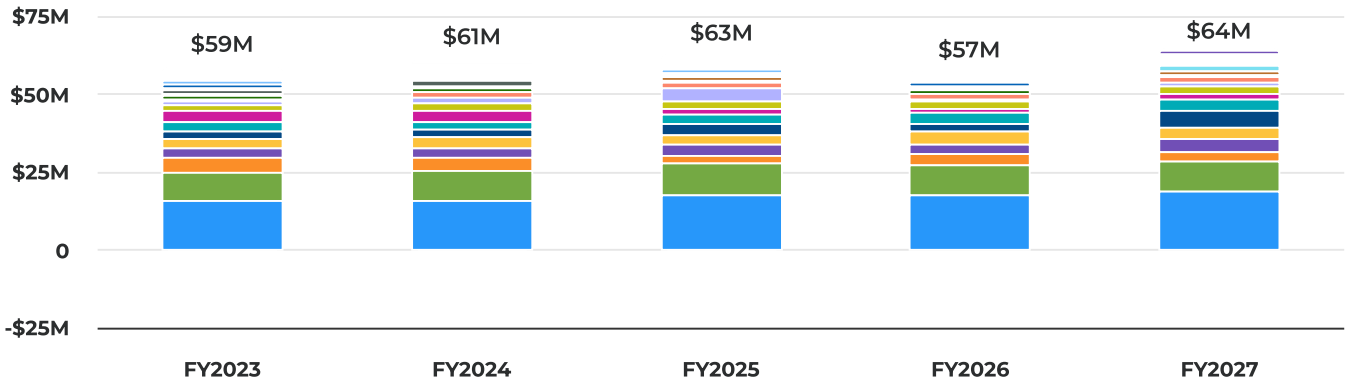
## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2027 Budgeted	FY 2026 Budgeted
<b>Revenues</b>		
Property Taxes	\$6,159,127.00	\$5,860,454.86
Sales Tax	\$7,782,755.00	\$7,355,000.00
Hotel/Motel Sales Tax	\$46,600.00	\$46,600.00
Utility Services Tax	\$382,755.45	\$519,249.38
MFT Tax	\$430,000.00	\$470,000.00
Income Tax	\$2,050,000.00	\$2,050,000.00
Telcom Tax	\$90,000.00	\$90,000.00
Charges for Services	\$29,506,751.91	\$28,172,672.48
Licenses and Permits	\$116,750.00	\$116,750.00
Fines and Forfeitures	\$12,550.00	\$12,550.00
Franchise Fees	\$54,000.00	\$60,000.00
Grant Revenue	\$319,000.00	\$107,000.00
Other Revenue	\$6,488,977.28	\$3,476,426.08
Interest Income	\$715,760.00	\$605,270.00
Bond/Loan Proceeds	\$2,050,000.00	\$50,000.00
Admission and Registration Fees	\$246,000.00	\$252,000.00
Transfers In	\$7,834,569.25	\$7,783,868.00
Library Book Sale	\$1,000.00	-
<b>Total Revenues</b>	<b>\$64,286,595.89</b>	<b>\$57,027,840.80</b>
<b>Expenditures</b>		
Wages	\$11,048,452.25	\$10,316,566.95
Benefits	\$4,637,098.85	\$4,417,836.39
Contract Services	\$1,717,300.00	\$1,600,930.00
Operating Expenses	\$19,527,393.38	\$18,499,382.41
Services	\$50,500.00	\$50,750.00
Contracted Services	\$1,577,134.16	\$1,536,614.91
Utility Taxes	\$382,755.45	\$519,249.38
Supplies	\$482,780.40	\$537,610.40
Capital	\$13,151,761.50	\$8,056,540.80
Other Expenses	\$437,400.00	\$386,225.00
Transfers Out	\$7,882,636.02	\$7,832,424.00
Debt	\$3,582,730.50	\$3,570,804.20
<b>Total Expenditures</b>	<b>\$64,477,942.51</b>	<b>\$57,324,934.44</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$191,346.62</b>	<b>-\$297,093.64</b>

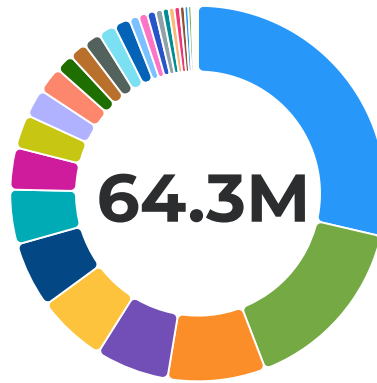
# Revenues by Fund

Historical Revenue by Fund



- 2007 Str Bond Repayment Fund
- FTTP Bond Reserve Fund
- Library Special Projects Acct
- Audit Fund
- Sewer Debt Repayment Fund
- Sewer Loan Fund IEPA
- Water Loan/Bond Repayment Fund
- Amer Rescue Plan Acct Funds
- TIF 1
- Motor Fuel Tax
- TIF 2
- FTTP Bond Repayment Fund
- Solid Waste Fund
- NHR Department
- Sewer Fund
- Business District B
- Pooled
- Library Working Account
- Library Endowment Account
- Water Loan/Bond Fund
- Sewer Bond Construction
- NHR Street Bond 2010 Bond
- Economic Del
- Sewer Loan Bond Repayment Fund
- FTTP Construction Fund
- City Property Reserves
- Business District A
- Ambulance Fund
- Water Fund
- General Fund
- Business District C
- Cemetery Land Replacement
- Cemetery Board of Managers
- Children's Library Account
- Water Surplus
- TIF 3
- TIF 2 Bond Repayment
- Liability/Insurance Fund
- Library Tax Account
- Electric Surplus
- IMRF/Social Security
- Police Pension Fund
- FTTP Funds
- Recreation
- Electric Fund

FY27 Revenues by Fund



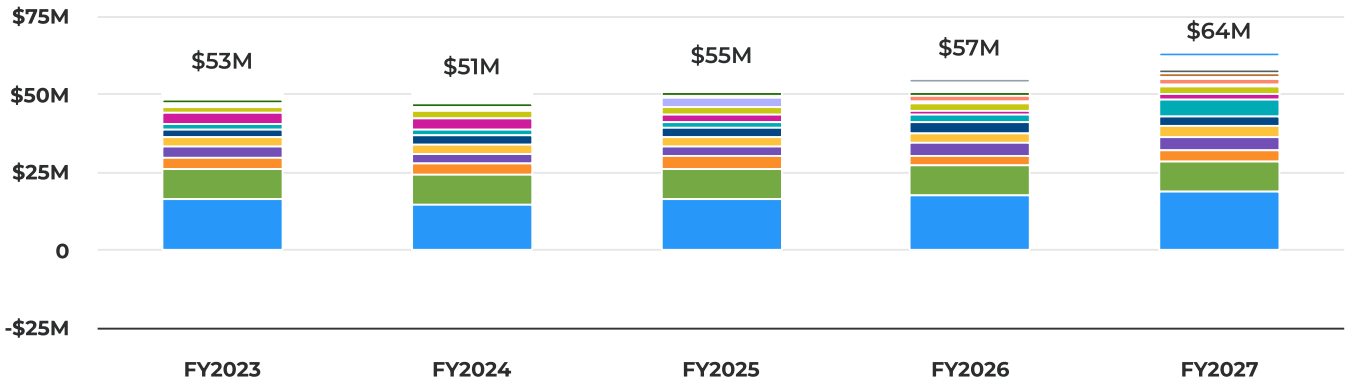
Electric Fund	\$18,415,344	28.65%
General Fund	\$9,980,040	15.52%
NHR Department	\$5,423,620	8.44%
Water Fund	\$4,069,988	6.33%
Recreation	\$3,867,476	6.02%
FTTP Funds	\$3,648,991	5.68%
Sewer Fund	\$3,032,707	4.72%
Solid Waste Fund	\$2,316,000	3.60%
Ambulance Fund	\$1,862,631	2.90%
Business District A	\$1,560,000	2.43%
TIF 2	\$1,460,000	2.27%
TIF 3	\$1,000,000	1.56%
Police Pension Fund	\$985,700	1.53%
Electric Surplus	\$970,000	1.51%
FTTP Bond Repayment Fund	\$953,868	1.48%
IMRF/Social Security	\$886,275	1.38%
Sewer Loan Bond Repayment Fund	\$532,759	0.83%
Library Tax Account	\$495,279	0.77%
Motor Fuel Tax	\$465,000	0.72%
Economic Del	\$405,700	0.63%
Liability/Insurance Fund	\$349,500	0.54%
City Property Reserves	\$305,508	0.48%
TIF 1	\$304,000	0.47%
TIF 2 Bond Repayment	\$257,650	0.40%
Water Loan/Bond Repayment Fund	\$200,089	0.31%
Sewer Bond Construction	\$178,650	0.28%
Sewer Debt Repayment Fund	\$92,620	0.14%
Audit Fund	\$75,250	0.12%
Library Endowment Account	\$57,000	0.09%
Water Surplus	\$55,000	0.09%
Cemetery Board of Managers	\$35,000	0.05%
Library Working Account	\$24,650	0.04%
Cemetery Land Replacement	\$10,300	0.02%
Sewer Loan Fund IEPA	\$10,000	0.02%

**Revenues by Fund**

<b>Category</b>	<b>FY 2027 Budgeted</b>	<b>FY 2026 Budgeted</b>
General Fund	\$9,980,039.82	\$9,483,660.25
City Property Reserves	\$305,508.00	\$196,120.00
TIF1	\$304,000.00	\$280,000.00
Economic Del	\$405,700.00	\$334,000.00
Motor Fuel Tax	\$465,000.00	\$495,000.00
Recreation	\$3,867,476.20	\$3,480,464.52
TIF 2	\$1,460,000.00	\$403,000.00
TIF 3	\$1,000,000.00	-
TIF 2 Bond Repayment	\$257,650.00	\$261,950.00
Business District A	\$1,560,000.00	\$1,504,000.00
NHR Department	\$5,423,620.00	\$2,517,100.00
Electric Fund	\$18,415,344.49	\$17,612,857.66
Electric Surplus	\$970,000.00	\$1,100,000.00
FOTP Funds	\$3,648,991.13	\$3,457,588.00
FOTP Bond Repayment Fund	\$953,868.00	\$953,180.00
Water Fund	\$4,069,988.00	\$3,769,008.00
Water Surplus	\$55,000.00	\$60,000.00
Water Loan/Bond Repayment Fund	\$200,089.25	\$200,500.00
Sewer Fund	\$3,032,707.00	\$3,402,505.00
Sewer Loan Fund IEPA	\$10,000.00	\$85,000.00
Sewer Loan Bond Repayment Fund	\$532,759.14	\$532,759.14
Sewer Bond Construction	\$178,650.00	\$176,700.00
Sewer Debt Repayment Fund	\$92,619.86	\$92,619.86
Ambulance Fund	\$1,862,631.00	\$1,524,408.37
Library Working Account	\$24,650.00	\$22,450.00
Library Tax Account	\$495,279.00	\$473,145.00
Library Endowment Account	\$57,000.00	\$57,000.00
Police Pension Fund	\$985,700.00	\$996,900.00
IMRF/Social Security	\$886,275.00	\$884,775.00
Audit Fund	\$75,250.00	\$71,250.00
Liability/Insurance Fund	\$349,500.00	\$341,500.00
Solid Waste Fund	\$2,316,000.00	\$2,216,000.00
Cemetery Land Replacement	\$10,300.00	\$12,400.00
Cemetery Board of Managers	\$35,000.00	\$30,000.00
<b>Total Revenues</b>	<b>\$64,286,595.89</b>	<b>\$57,027,840.80</b>

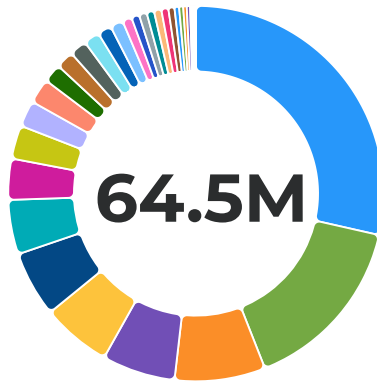
# Expenditures by Fund

## Historical Expenditures by Fund



- NHR Street Bond 2010 Bond
- Business District B
- Children's Library Account
- Water Loan/Bond Fund
- Library Endowment Account
- Amer Rescue Plan Acct Funds
- Water Loan/Bond Repayment Fund
- FFTP Construction Fund
- Electric Surplus
- Sewer Loan Bond Repayment Fund
- TIF 2
- Business District A
- Ambulance Fund
- Recreation
- General Fund
- Pooled
- Cemetery Land Replacement
- Cemetery Board of Managers
- Audit Fund
- TIF 1
- Sewer Bond Construction
- TIF 3
- Water Surplus
- Economic Del
- Motor Fuel Tax
- IMRF/Social Security
- Police Pension Fund
- NHR Department
- Water Fund
- Electric Fund
- Business District C
- Library Special Projects Acct
- Library Working Account
- Sewer Debt Repayment Fund
- Electric Bond Construction
- City Property Reserves
- Sewer Loan Fund IEPA
- TIF 2 Bond Repayment
- Liability/Insurance Fund
- Library Tax Account
- FFTP Bond Repayment Fund
- Solid Waste Fund
- Sewer Fund
- FFTP Funds

### FY27 Expenditures by Fund



Electric Fund	\$18,411,201	28.55%
General Fund	\$9,975,844	15.47%
NHR Department	\$5,030,020	7.80%
Water Fund	\$4,069,208	6.31%
Recreation	\$3,856,229	5.98%
FTTP Funds	\$3,642,367	5.65%
Sewer Fund	\$3,032,524	4.70%
Solid Waste Fund	\$2,270,587	3.52%
Ambulance Fund	\$1,858,479	2.88%
Business District A	\$1,457,094	2.26%
TIF 2	\$1,384,105	2.15%
Police Pension Fund	\$1,040,000	1.61%
TIF 3	\$1,000,000	1.55%
FTTP Bond Repayment Fund	\$953,268	1.48%
IMRF/Social Security	\$875,000	1.36%
Electric Surplus	\$774,000	1.20%
Water Surplus	\$715,000	1.11%
Sewer Loan Bond Repayment Fund	\$531,759	0.82%
Library Tax Account	\$437,500	0.68%
Motor Fuel Tax	\$425,220	0.66%
City Property Reserves	\$416,000	0.65%
Economic Del	\$405,330	0.63%
Sewer Loan Fund IEPA	\$392,000	0.61%
Liability/Insurance Fund	\$338,000	0.52%
TIF 2 Bond Repayment	\$257,150	0.40%
TIF 1	\$225,400	0.35%
Water Loan/Bond Repayment Fund	\$199,689	0.31%
Sewer Bond Construction	\$178,650	0.28%
Audit Fund	\$110,000	0.17%
Sewer Debt Repayment Fund	\$92,620	0.14%
Library Endowment Account	\$51,250	0.08%
Cemetery Board of Managers	\$31,000	0.05%
Cemetery Land Replacement	\$25,000	0.04%
Library Working Account	\$16,450	0.03%

**Expenditures by Fund**

<b>Category</b>	<b>FY 2027 Budgeted</b>	<b>FY 2026 Budgeted</b>
General Fund	\$9,975,843.56	\$9,430,954.59
City Property Reserves	\$416,000.00	\$527,000.00
TIF 1	\$225,400.00	\$93,500.00
Economic Del	\$405,329.83	\$333,784.00
Motor Fuel Tax	\$425,220.00	\$467,000.00
Recreation	\$3,856,228.88	\$3,474,717.73
TIF 2	\$1,384,105.00	\$390,905.00
TIF 3	\$1,000,000.00	-
TIF 2 Bond Repayment	\$257,150.00	\$261,450.00
Business District A	\$1,457,094.25	\$1,626,955.00
NHR Department	\$5,030,020.00	\$2,192,800.00
Electric Fund	\$18,411,200.61	\$17,400,100.41
Electric Surplus	\$774,000.00	\$750,000.00
FOTP Funds	\$3,642,366.68	\$3,445,542.77
FOTP Bond Repayment Fund	\$953,268.00	\$950,980.00
Water Fund	\$4,069,207.83	\$3,767,005.40
Water Surplus	\$715,000.00	\$540,000.00
Water Loan/Bond Repayment Fund	\$199,689.25	\$199,240.20
Sewer Fund	\$3,032,523.62	\$3,401,945.09
Sewer Loan Fund IEPA	\$392,000.00	\$685,000.00
Sewer Loan Bond Repayment Fund	\$531,759.14	\$531,759.14
Sewer Bond Construction	\$178,650.00	\$176,700.00
Sewer Debt Repayment Fund	\$92,619.86	\$92,619.86
Ambulance Fund	\$1,858,478.75	\$1,524,238.00
Library Working Account	\$16,450.00	\$17,650.00
Library Tax Account	\$437,500.00	\$440,000.00
Library Endowment Account	\$51,250.00	\$60,000.00
Children's Library Account	-	\$10,000.00
Police Pension Fund	\$1,040,000.00	\$996,500.00
IMRF/Social Security	\$875,000.00	\$884,000.00
Audit Fund	\$110,000.00	\$70,000.00
Liability/Insurance Fund	\$338,000.00	\$325,000.00
Solid Waste Fund	\$2,270,587.25	\$2,215,587.25
Cemetery Land Replacement	\$25,000.00	-
Cemetery Board of Managers	\$31,000.00	\$42,000.00
<b>Total Expenditures</b>	<b>\$64,477,942.51</b>	<b>\$57,324,934.44</b>

# *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**



# **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**

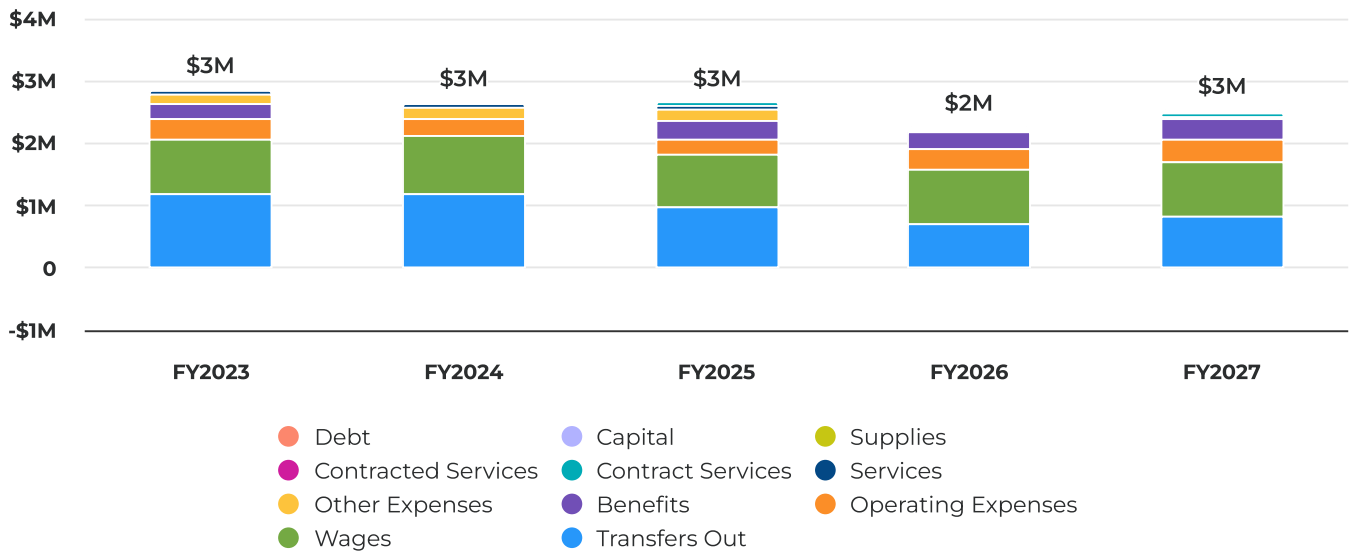
- Continue to utilize all available personnel resources, with cross-training and efficient processes, to keep revenue dedicated to personnel less than 50%.
- Continue to set aside at least 3% of revenue for capital replacements and at least 2% for cash reserves when possible, to ensure adequate resources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

## Summary of Goals

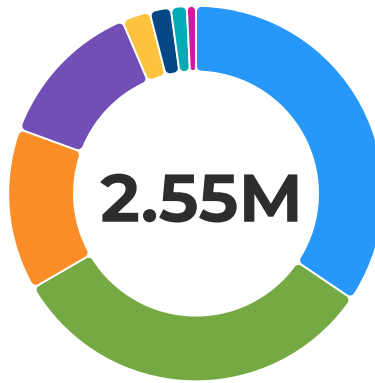
- Continue to offer the best possible customer service for our residents and city personnel by utilizing both financial and physical resources in the most efficient manner.
- Continue to ensure that City Hall has the knowledge and information to assist employees and citizens.
- Ensure that all city-related 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, while continuing implementation of the new software.
- Continue to provide employees with proper training and equipment in order to perform their duties.

## Expenditures by Expense Type

Historical Expenditures by Expense Type



### FY27 Expenditures by Expense Type



● Wages	<b>\$877,500</b>	34.46%
● Transfers Out	<b>\$819,367</b>	32.18%
● Operating Expenses	<b>\$355,050</b>	13.94%
● Benefits	<b>\$331,000</b>	13.00%
● Contract Services	<b>\$62,000</b>	2.43%
● Services	<b>\$46,600</b>	1.83%
● Supplies	<b>\$35,000</b>	1.37%
● Contracted Services	<b>\$20,000</b>	0.79%

#### Expenditures by Expense Type- General Administration

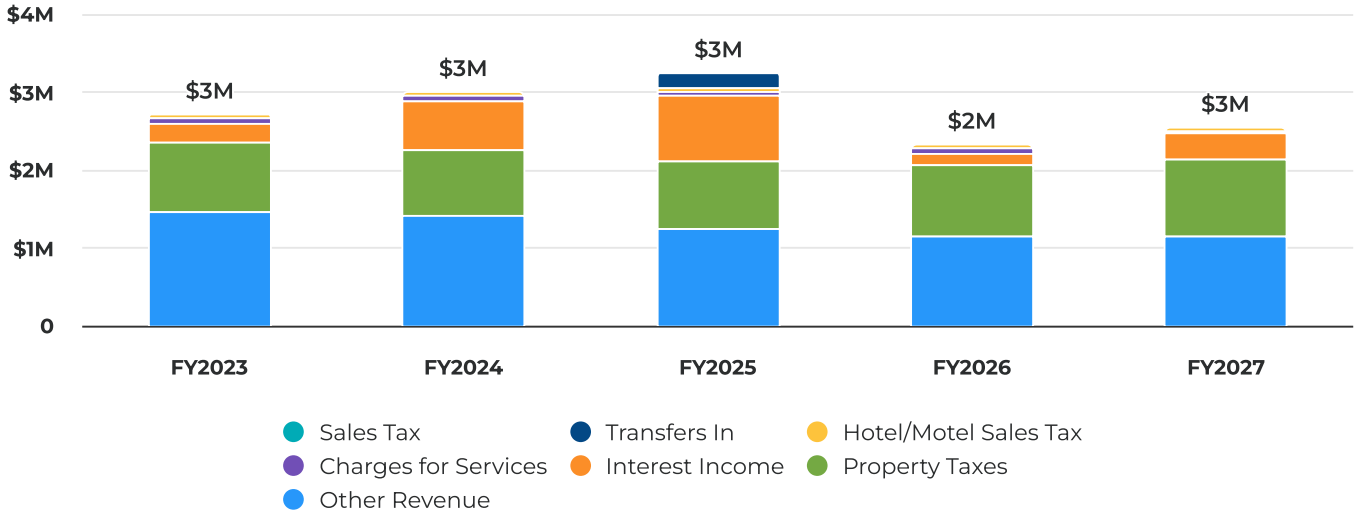
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$842,672	\$875,000	\$875,000
Overtime	\$2,038	\$1,000	\$2,500
<b>Total Wages</b>	<b>\$844,710</b>	<b>\$876,000</b>	<b>\$877,500</b>
<b>Benefits</b>			
Benefits - Health & Life	\$111,245	\$165,000	\$165,000
Benefits - Other	-\$3,236	-	-
Salary/Car Allowance	\$3	\$6,500	\$6,000
Legal / Attorney Fees	\$150,435	\$110,000	\$160,000
Pension Expense	\$55,147	-	-
<b>Total Benefits</b>	<b>\$313,594</b>	<b>\$281,500</b>	<b>\$331,000</b>
<b>Contract Services</b>			
Engineering / Consulting	\$35,908	-	\$35,000
Training And Travel	\$18,845	\$16,000	\$20,000
Telephone / Communications	\$5,057	\$7,000	\$7,000
<b>Total Contract Services</b>	<b>\$59,811</b>	<b>\$23,000</b>	<b>\$62,000</b>
<b>Operating Expenses</b>			
Postage	\$43,307	\$37,500	\$45,000
Utilities	\$9,730	\$10,000	\$10,000
Rentals And Leases	\$9,370	\$10,000	\$10,000
Insurance	\$10,551	\$13,000	\$15,000
Equipment Maint And Repair	\$7,346	\$1,000	\$7,000

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Vehicle Maint/Repair	\$1,657	\$2,000	\$2,000
Building Maintenance	\$4,541	\$1,000	\$1,000
Other Contractual Services	\$123,219	\$180,000	\$230,000
Technological IT	-	\$20,000	-
Technological Hardware	-	\$3,000	-
Department Specific Technology	\$846	\$6,450	\$6,450
Office Supplies	\$3,729	\$5,500	\$4,000
Fuels for Vehicles/Equip	\$833	\$2,000	\$3,000
Operating Supplies	\$14,690	\$15,000	\$15,000
Uniform & Safety Supplies	\$2,250	\$4,000	\$6,000
Maint/Repair Supplies	\$454	\$100	\$500
Vehicle Maint Supplies	-	\$100	\$100
<b>Total Operating Expenses</b>	<b>\$232,522</b>	<b>\$310,650</b>	<b>\$355,050</b>
<b>Services</b>			
Tourism & Convention	\$56,237	\$46,600	\$46,600
<b>Total Services</b>	<b>\$56,237</b>	<b>\$46,600</b>	<b>\$46,600</b>
<b>Contracted Services</b>			
Contractual/Technological	\$19,278	\$8,000	\$20,000
<b>Total Contracted Services</b>	<b>\$19,278</b>	<b>\$8,000</b>	<b>\$20,000</b>
<b>Supplies</b>			
Minor Equipment	\$1,434	\$15,000	\$35,000
<b>Total Supplies</b>	<b>\$1,434</b>	<b>\$15,000</b>	<b>\$35,000</b>
<b>Capital</b>			
Equipment	-\$2,051	\$13,000	-
<b>Total Capital</b>	<b>-\$2,051</b>	<b>\$13,000</b>	<b>-</b>
<b>Other Expenses</b>			
Depreciation Expenses	\$174,899	-	-
<b>Total Other Expenses</b>	<b>\$174,899</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>			
IT Expense To IT Budget	\$39,228	\$51,794	\$117,367
Trans To Gen Fd Reserve	-	-	\$111,000
Trans To Comm Dev 007	\$180,000	\$210,000	\$247,000
Transfer to Recreation Fund	\$620,429	\$445,000	\$344,000
Transfer To Korte Rec Center	\$102,000	-	-
Transfer to Cemetery Operation	\$40,000	-	-

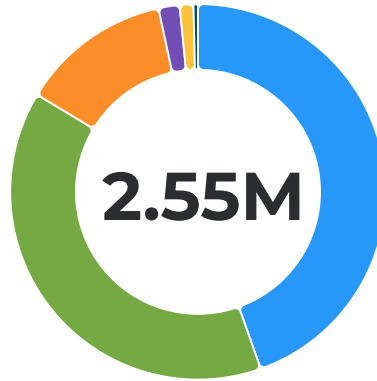
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Total Transfers Out</b>	\$981,657	\$706,794	\$819,367
<b>Debt</b>			
Bad Debt	\$625	-	-
<b>Total Debt</b>	\$625	-	-
<b>Total Expenditures</b>	<b>\$2,682,715</b>	<b>\$2,280,544</b>	<b>\$2,546,517</b>

## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Other Revenue	\$1,135,250	44.58%
Property Taxes	\$995,208	39.08%
Interest Income	\$330,000	12.96%
Hotel/Motel Sales Tax	\$46,600	1.83%
Charges for Services	\$29,688	1.17%
Sales Tax	\$10,000	0.39%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Property Taxes</b>			
Property Tax-General	\$801,969.60	\$871,671.95	\$965,208.00
Replacement Tax-General	\$65,386.44	\$59,000.00	\$30,000.00
<b>Total Property Taxes</b>	<b>\$867,356.04</b>	<b>\$930,671.95</b>	<b>\$995,208.00</b>
<b>Sales Tax</b>			
Auto Rental Tax	\$12,467.41	\$10,000.00	\$10,000.00
<b>Total Sales Tax</b>	<b>\$12,467.41</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
<b>Hotel/Motel Sales Tax</b>			

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Hotel/Motel Tax	\$42,330.34	\$46,600.00	\$46,600.00
<b>Total Hotel/Motel Sales Tax</b>	<b>\$42,330.34</b>	<b>\$46,600.00</b>	<b>\$46,600.00</b>
<b>Charges for Services</b>			
Rental/Lease Revenue Gen.	\$50,763.85	\$60,000.00	\$29,688.00
<b>Total Charges for Services</b>	<b>\$50,763.85</b>	<b>\$60,000.00</b>	<b>\$29,688.00</b>
<b>Other Revenue</b>			
Misc General Admin	\$113,118.55	\$15,000.00	\$15,000.00
Admin Rev-Frm Electric	\$640,788.00	\$640,788.75	\$640,788.75
Admin Rev From Water	\$146,004.00	\$146,002.50	\$146,002.50
Admin Rev From Sewer	\$146,004.00	\$146,002.50	\$146,002.50
Admin Rev From Ambulance	\$36,756.00	\$36,750.00	\$36,750.00
Admin Rev From Solid Waste	\$120,588.00	\$120,587.25	\$120,587.25
Admin Rev from FFTP	\$28,116.00	\$28,119.00	\$28,119.00
Donations-Good Samaritan	\$1,677.35	\$2,000.00	\$2,000.00
<b>Total Other Revenue</b>	<b>\$1,233,051.90</b>	<b>\$1,135,250.00</b>	<b>\$1,135,250.00</b>
<b>Interest Income</b>			
Interest Income	\$848,480.18	\$150,000.00	\$330,000.00
<b>Total Interest Income</b>	<b>\$848,480.18</b>	<b>\$150,000.00</b>	<b>\$330,000.00</b>
<b>Transfers In</b>			
From Police Dept	\$30,000.00	-	-
From B&Z	\$170,000.00	-	-
<b>Total Transfers In</b>	<b>\$200,000.00</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$3,254,449.72</b>	<b>\$2,332,521.95</b>	<b>\$2,546,746.00</b>

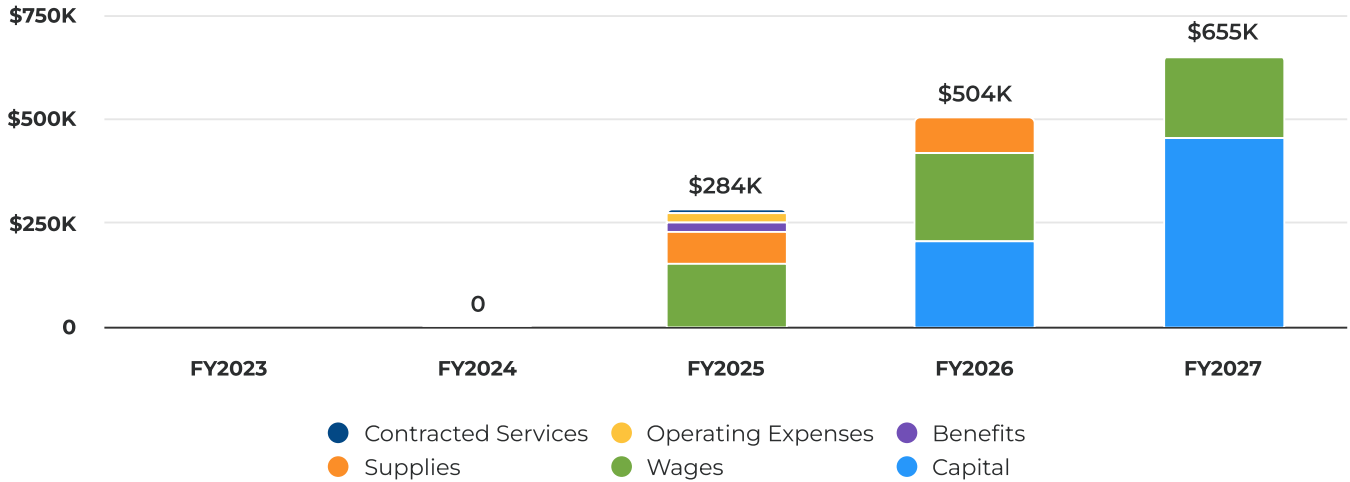
## Critical Measurements

<b>GENERAL ADMINISTRATION'S CRITICAL MEASURES</b>						
	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	71.0%	72.4%	73.4%	74.1%	75.7%	
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	44.7%	41.2%	42.2%	42.9%	44.3%	
Reserves Balance	\$1,380,383	\$1,380,383	\$1,380,383	\$1,380,383	\$1,380,383	
Reserves to Cover 90 days O&M Costs	\$409,942	\$454,812	\$465,321	\$478,641	\$506,515	

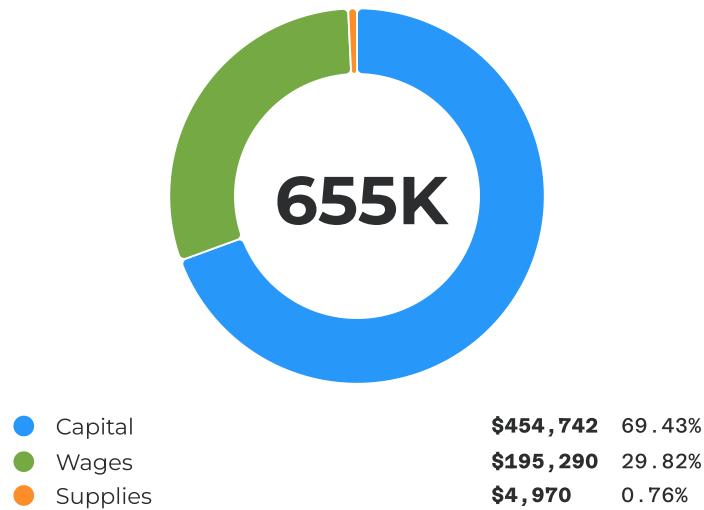
# IT Technology

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type

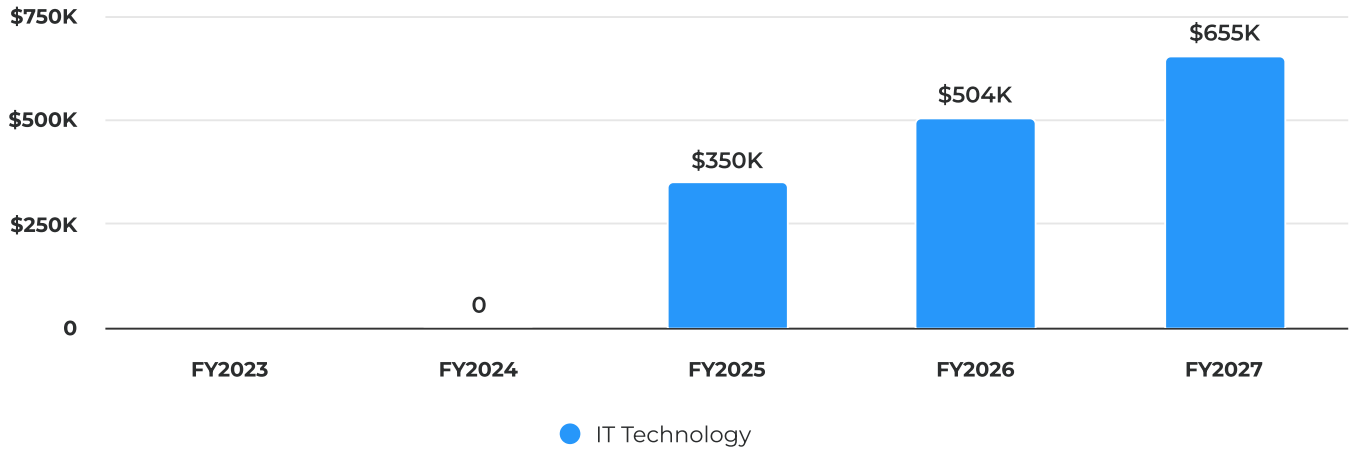


### Expenditures by Expense Type

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Wages	\$151,415.80	\$214,280.77	\$195,290.27
Benefits	\$24,611.97	-	-
Operating Expenses	\$22,750.75	-	-
Contracted Services	\$11,066.80	-	-
Supplies	\$74,544.68	\$84,000.00	\$4,970.00
Capital	-	\$205,528.80	\$454,741.50
<b>Total Expenditures</b>	<b>\$284,390.00</b>	<b>\$503,809.57</b>	<b>\$655,001.77</b>

# Revenues by Department

Historical Revenues by Department



FY27 Revenues by Department



IT Technology \$655,002 100.00%

## Revenues by Department

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>IT Technology</b>			
IT Rev-From Economic Dev	\$3,264.00	\$4,709.00	\$8,079.83
IT Rev- From General Admin	\$39,228.00	\$51,794.00	\$117,367.11
IT Rev-From Police Dept	\$78,444.00	\$117,713.00	\$130,106.60
IT Rev-From Building & Zoning	\$6,540.00	\$9,417.00	\$25,128.00
IT Rev-From Fire Dept	\$3,264.00	\$4,709.00	\$8,879.83
IT Rev-From Street Dept	\$32,688.00	\$42,377.00	\$43,358.81
IT Rev-From KRC	\$13,080.00	\$18,834.00	\$40,878.98
IT Rev-From Parks	\$13,080.00	\$18,834.00	\$46,438.64
IT Rev- From Swimming Pool	\$6,540.00	\$9,417.00	\$8,679.83

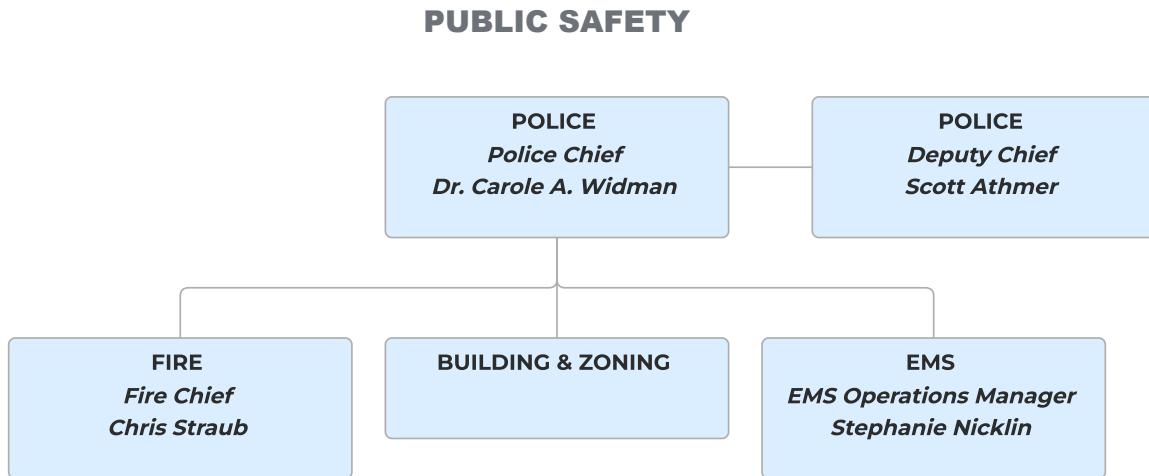
IT Technology

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
IT Rev- From Electric Admin	\$13,080.00	\$18,834.00	\$20,239.49
IT Rev- From Elec Production	\$9,804.00	\$14,126.00	\$13,029.83
IT Rev- From Elec Distribution	\$35,952.00	\$51,794.00	\$52,018.47
IT Rev-From Fiber	\$13,080.00	\$18,834.00	\$26,019.32
IT Rev-From Water Admin	\$3,264.00	\$4,709.00	\$10,009.83
IT Rev-From WTP	\$13,080.00	\$18,834.00	\$26,019.32
IT Rev-From Water Distribution	\$13,080.00	\$23,543.00	\$5,779.83
IT Rev- From Sewer Admin	\$3,264.00	\$4,709.00	\$5,779.83
IT Rev-From Sewer Distribution	\$6,540.00	\$9,417.00	\$9,169.75
IT Rev-From WRF	\$9,804.00	\$14,126.00	\$28,919.32
IT Rev- From Ambulance	\$32,688.00	\$47,085.00	\$29,099.15
<b>Total IT Technology</b>	<b>\$349,764.00</b>	<b>\$503,815.00</b>	<b>\$655,001.77</b>
<b>Total Revenues</b>	<b>\$349,764.00</b>	<b>\$503,815.00</b>	<b>\$655,001.77</b>

# Public Safety

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

## Organizational Structure



# Police

## Description of Functions

The Highland Police Department currently has twenty-three 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 three School Resource Officers. Finally, our agency has one Deputy Chief and a Chief of Police. The Highland Police Department serves our citizens, businesses, and the surrounding area.

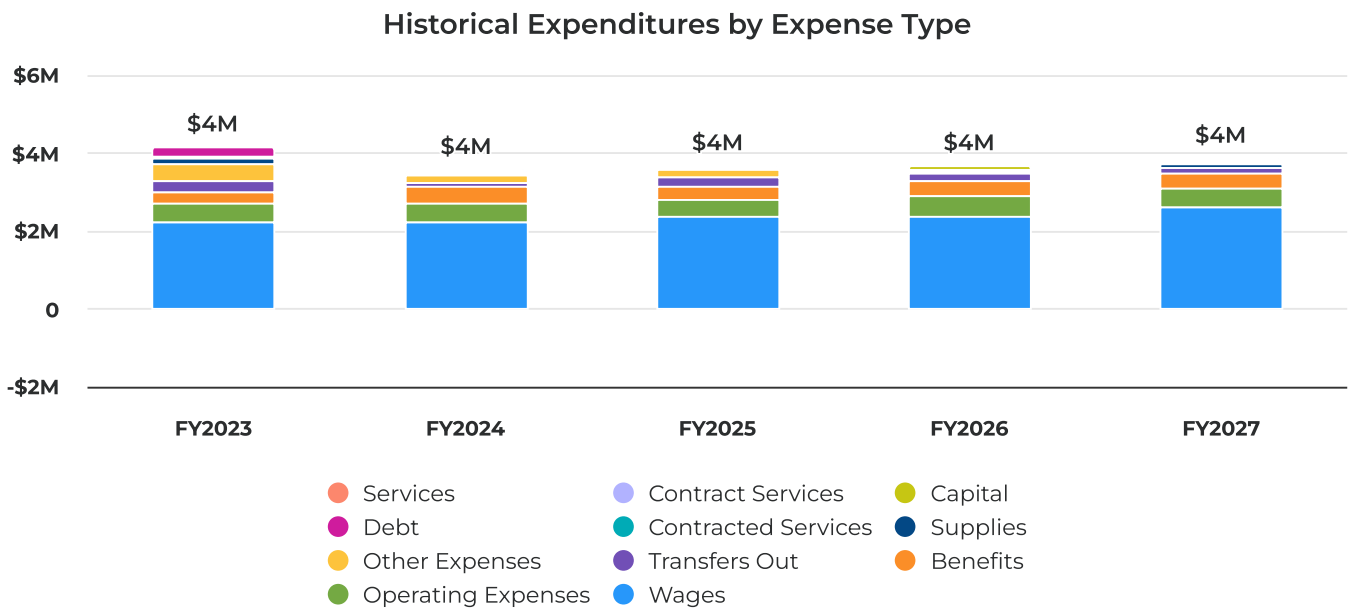
## Mission

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

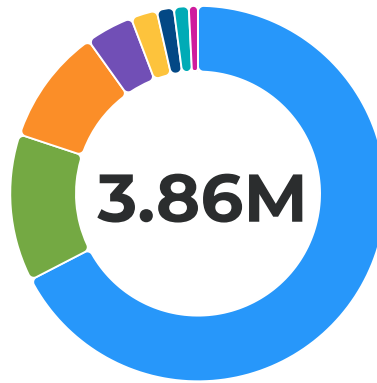
## Goals

- Purchase firearms and provide training needed for transition
- Purchase new rifles to replace outdated models
- Purchase 1 new vehicle

## Expenditures by Expense Type



### FY27 Expenditures by Expense Type



Wages	\$2,599,000	67.41%
Operating Expenses	\$489,439	12.69%
Benefits	\$386,000	10.01%
Transfers Out	\$157,405	4.08%
Capital	\$87,000	2.26%
Supplies	\$56,560	1.47%
Contracted Services	\$50,000	1.30%
Contract Services	\$30,000	0.78%
Services	\$150	0.00%

### Expenditures by Expense Type

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$2,261,203.15	\$2,280,000.00	\$2,500,000.00
Salaries-SRO Reimbursable	\$7,888.00	-	-
Salaries-Crossing Guards	\$7,839.00	\$9,000.00	\$9,000.00
Overtime	\$94,931.05	\$95,000.00	\$90,000.00
<b>Total Wages</b>	<b>\$2,371,861.20</b>	<b>\$2,384,000.00</b>	<b>\$2,599,000.00</b>
<b>Benefits</b>			
Benefits - Health & Life	\$351,922.53	\$350,000.00	\$350,000.00
Benefits - Other	-\$5,146.04	-	-
Benefit Police Pension	-\$39,584.26	-	-
Salary/Car Allowance	\$48.77	\$72.00	-
Spec Proj/Community Serv	\$505.95	\$1,000.00	\$1,000.00
Legal / Attorney Fees	\$23,745.56	\$37,000.00	\$35,000.00
<b>Total Benefits</b>	<b>\$331,492.51</b>	<b>\$388,072.00</b>	<b>\$386,000.00</b>
<b>Contract Services</b>			
Training And Travel	\$24,862.86	\$25,000.00	\$18,000.00
Telephone / Communications	\$8,342.41	\$11,000.00	\$12,000.00
<b>Total Contract Services</b>	<b>\$33,205.27</b>	<b>\$36,000.00</b>	<b>\$30,000.00</b>
<b>Operating Expenses</b>			

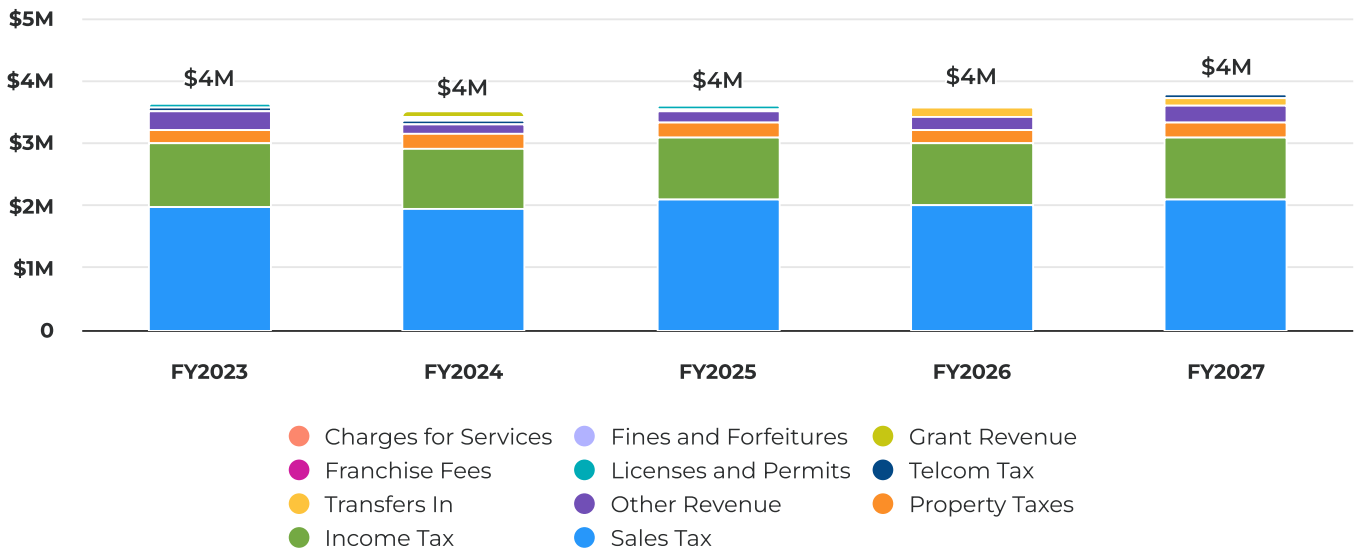
Police

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Postage	\$352.28	\$700.00	\$500.00
Utilities	\$23,218.42	\$22,000.00	\$25,000.00
Rentals And Leases	\$1,723.57	\$2,400.00	\$2,000.00
Insurance	\$11,935.41	\$15,000.00	\$13,000.00
Equipment Maint And Repair	\$2,988.17	\$6,000.00	\$5,000.00
Vehicle Maint/Repair	\$10,912.87	\$15,500.00	\$15,500.00
Transportation Reimburse	\$29.95	-	-
Building Maintenance	\$1,268.67	\$12,000.00	\$5,000.00
Other Contractual Services	\$291,489.76	\$290,000.00	\$290,000.00
Technological Hardware	\$5.00	-	-
Department Specific Technology	\$15,132.56	\$34,161.00	\$43,289.00
Office Supplies	\$314.60	\$500.00	\$500.00
Fuels for Vehicles/Equip	\$42,719.67	\$54,000.00	\$50,250.00
Operating Supplies	\$14,592.94	\$15,500.00	\$15,500.00
Uniform & Safety Supplies	\$16,357.44	\$15,000.00	\$7,500.00
Uniform Allowance	\$12,090.55	\$15,400.00	\$15,400.00
Maint/Repair Supplies	\$412.41	\$500.00	\$500.00
Vehicle Maint Supplies	\$1,655.88	\$500.00	\$500.00
<b>Total Operating Expenses</b>	<b>\$447,200.15</b>	<b>\$499,161.00</b>	<b>\$489,439.00</b>
<b>Services</b>			
Animal Shelter/Impoundment	\$25.00	\$150.00	\$150.00
<b>Total Services</b>	<b>\$25.00</b>	<b>\$150.00</b>	<b>\$150.00</b>
<b>Contracted Services</b>			
Contractual/Technological	\$35,778.51	\$46,000.00	\$50,000.00
<b>Total Contracted Services</b>	<b>\$35,778.51</b>	<b>\$46,000.00</b>	<b>\$50,000.00</b>
<b>Supplies</b>			
Minor Equipment	\$53,689.29	\$33,860.40	\$56,560.40
<b>Total Supplies</b>	<b>\$53,689.29</b>	<b>\$33,860.40</b>	<b>\$56,560.40</b>
<b>Capital</b>			
Equipment	-\$2,050.99	\$98,000.00	\$87,000.00
<b>Total Capital</b>	<b>-\$2,050.99</b>	<b>\$98,000.00</b>	<b>\$87,000.00</b>
<b>Other Expenses</b>			
Depreciation Expenses	\$193,448.54	-	-
<b>Total Other Expenses</b>	<b>\$193,448.54</b>	<b>-</b>	<b>-</b>

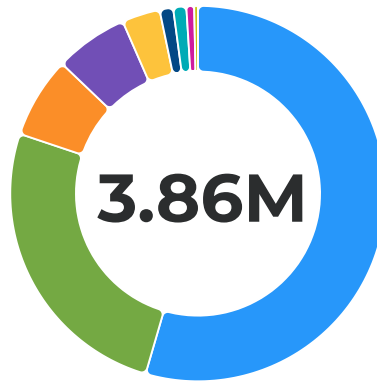
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Transfers Out</b>			
IT Expense To IT Budget	\$78,444.00	\$117,713.00	\$130,106.60
Transfer for PD Retiree Ins.	-	-	\$27,298.00
Transfer to GenAdmin	\$30,000.00	-	-
Trans To City Prop/Eq/Reserves	\$100,000.00	\$90,000.00	-
<b>Total Transfers Out</b>	\$208,444.00	\$207,713.00	\$157,404.60
<b>Total Expenditures</b>	<b>\$3,673,093.48</b>	<b>\$3,692,956.40</b>	<b>\$3,855,554.00</b>

## Revenues by Revenue Source

Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



● Sales Tax	<b>\$2,101,470</b>	54.50%
● Income Tax	<b>\$988,510</b>	25.64%
● Other Revenue	<b>\$269,829</b>	7.00%
● Property Taxes	<b>\$242,889</b>	6.30%
● Transfers In	<b>\$126,000</b>	3.27%
● Licenses and Permits	<b>\$45,000</b>	1.17%
● Telecom Tax	<b>\$43,398</b>	1.13%
● Franchise Fees	<b>\$26,039</b>	0.68%
● Fines and Forfeitures	<b>\$12,500</b>	0.32%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Property Taxes</b>			
P.Tax-Police	\$180,766.82	\$196,322.51	\$217,389.00
P.Tax-Crossing Guards	\$9,149.13	\$9,000.00	\$9,000.00
R.Tax-Police	\$32,693.23	\$30,000.00	\$15,000.00
R.Tax-Crossing Guards	\$1,973.49	\$3,000.00	\$1,500.00
<b>Total Property Taxes</b>	<b>\$224,582.67</b>	<b>\$238,322.51</b>	<b>\$242,889.00</b>
<b>Sales Tax</b>			
Sales Tax	\$1,814,421.85	\$1,760,030.00	\$1,856,470.00
Local Share Cannabis	\$15,495.15	\$15,000.00	\$15,000.00
Video Gaming Revenue	\$269,725.14	\$220,000.00	\$230,000.00
<b>Total Sales Tax</b>	<b>\$2,099,642.14</b>	<b>\$1,995,030.00</b>	<b>\$2,101,470.00</b>
<b>Income Tax</b>			
State Income/Local Use Tax	\$993,124.97	\$988,510.00	\$988,510.00
<b>Total Income Tax</b>	<b>\$993,124.97</b>	<b>\$988,510.00</b>	<b>\$988,510.00</b>
<b>Telcom Tax</b>			
Simplified Muni Telecom Tx	\$51,240.48	\$43,398.00	\$43,398.00
<b>Total Telcom Tax</b>	<b>\$51,240.48</b>	<b>\$43,398.00</b>	<b>\$43,398.00</b>
<b>Charges for Services</b>			
Terminal Operator Fee	-	\$25,000.00	-
<b>Total Charges for Services</b>	<b>-</b>	<b>\$25,000.00</b>	<b>-</b>

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Licenses and Permits</b>			
License-Liquor Peddler Etc	\$45,147.00	\$20,000.00	\$45,000.00
<b>Total Licenses and Permits</b>	\$45,147.00	\$20,000.00	\$45,000.00
<b>Fines and Forfeitures</b>			
DUI Fine Money	\$3,150.00	\$1,500.00	\$1,500.00
Fines & Penalties Police	\$16,314.63	\$11,000.00	\$11,000.00
<b>Total Fines and Forfeitures</b>	\$19,464.63	\$12,500.00	\$12,500.00
<b>Franchise Fees</b>			
Cable Franchise Fee	\$29,035.87	\$28,932.00	\$26,038.80
<b>Total Franchise Fees</b>	\$29,035.87	\$28,932.00	\$26,038.80
<b>Grant Revenue</b>			
Grants	\$3,892.25	-	-
<b>Total Grant Revenue</b>	\$3,892.25	-	-
<b>Other Revenue</b>			
Misc Police	\$28,698.20	\$40,000.00	\$40,000.00
Donations - Police Dept	\$4,163.00	-	-
Overtime/Sro Reimbursement	\$152,313.20	\$158,620.00	\$229,829.25
<b>Total Other Revenue</b>	\$185,174.40	\$198,620.00	\$269,829.25
<b>Transfers In</b>			
From City Prop/Eq/Reserves	-	\$143,000.00	\$126,000.00
<b>Total Transfers In</b>	-	\$143,000.00	\$126,000.00
<b>Total Revenues</b>	<b>\$3,651,304.41</b>	<b>\$3,693,312.51</b>	<b>\$3,855,635.05</b>

# Police- Capital Projects

City of Highland, Illinois					
Police Department					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Equipment Account #530</b>					
Starcom radios	45,000				
Vehicle Replacement	42,000	70,000	70,000	70,000	70,000
<b>Total Equipment Account #530</b>	<b>87,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Expenditures Projected</b>	<b>87,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

# Critical Measures

POLICE DEPARTMENT'S CRITICAL MEASURES						
	Current	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenue Dedicated to O&M will not exceed 98%						
Actual Revenue Dedicated to O&M	98.7%	100.3%	113.4%	113.9%	114.1%	114.4%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	2.8%	2.3%	2.1%	2.1%	2.0%	1.9%
Revenue Dedicated to Personnel Costs will not exceed 75%						
Actual Revenue Dedicated to Personnel	77.0%	79.0%	91.8%	92.2%	92.6%	93.1%
O&M Costs per Capita will not exceed \$275	\$351	\$374				
O&M Cost per Service Call will not exceed \$200	\$206	\$220				
Number of Sworn Officers per Capita will not exceed 500	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	\$1,952,628	\$1,411,628	\$1,396,628	\$1,373,128	\$1,349,628	\$1,320,628
Reserves to Cover 90 days O&M Costs	\$864,236	\$922,501	\$924,429	\$956,479	\$987,220	\$1,018,982

# 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 450 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.

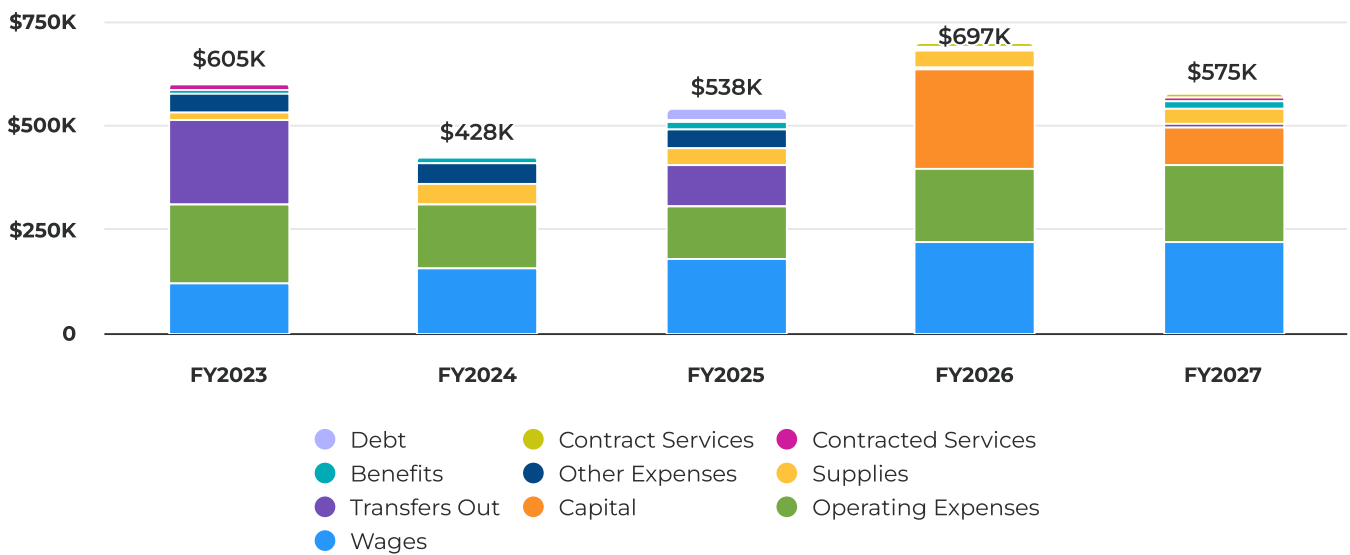
The Highland Fire Department staff operates from two fire stations. The newly constructed, state-of-the-art Public Safety Facility is located at 12990 Troxler Ave. and Station #2 is located at 184 Woodcrest. The 30 dedicated volunteers operate with 3 fire engines, 1 aerial truck, 2 rescue boats, 3 utility vehicles, 1 UTV, a Special Operations trailer, and a newly added Mini Rescue Pumper. The Highland Fire Department currently has 6 certified Fire Science Instructors and 12 certified firefighters. The Highland Fire Department currently has a 4 ISO rating, which places the department in the top 15% in the State of Illinois.

## Goals

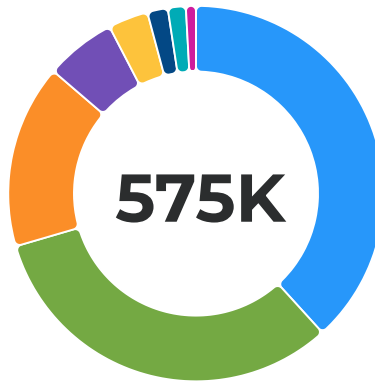
- Increase volunteer staff
- Continuing training efforts
- Continue purchase of new apparatus
- Upgrade Woodcrest facility
- Continuing Community Risk Reduction

## Expenditures by Expense Type

Historical Expenditures by Expense Type



### FY27 Expenditures by Expense Type



● Wages	<b>\$220,000</b>	38.25%
● Operating Expenses	<b>\$185,315</b>	32.22%
● Capital	<b>\$91,000</b>	15.82%
● Supplies	<b>\$35,000</b>	6.09%
● Benefits	<b>\$19,800</b>	3.44%
● Contract Services	<b>\$10,150</b>	1.76%
● Transfers Out	<b>\$8,880</b>	1.54%
● Contracted Services	<b>\$5,000</b>	0.87%

### Expenditures by Expense Type

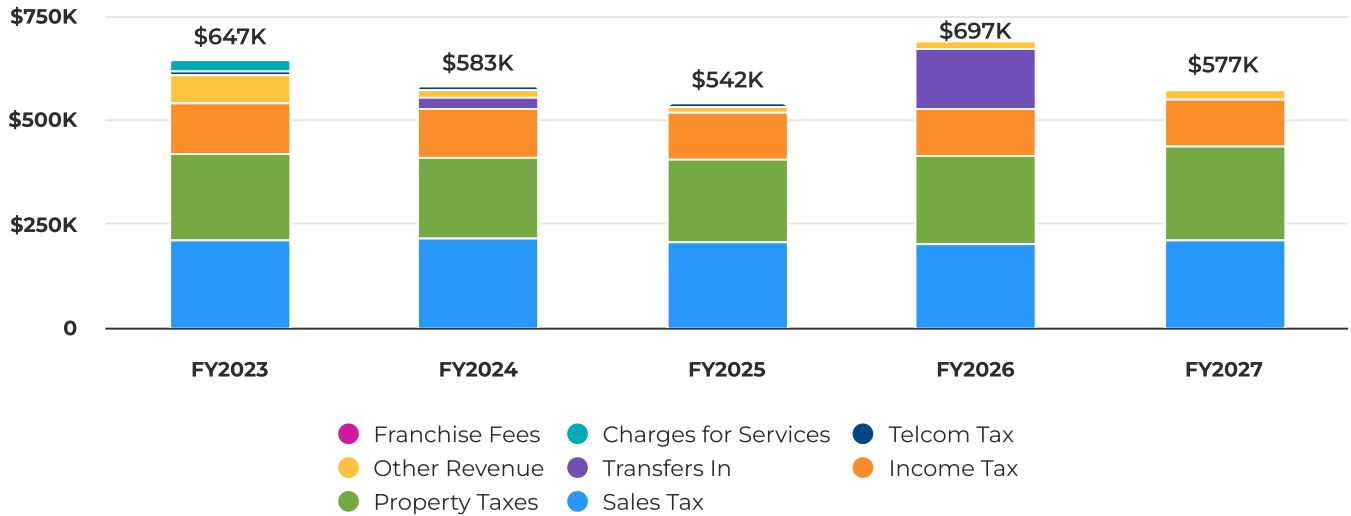
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$180,454.27	\$220,000.00	\$220,000.00
<b>Total Wages</b>	\$180,454.27	\$220,000.00	\$220,000.00
<b>Benefits</b>			
Benefits - Health & Life	\$16,292.13	\$5,000.00	\$17,800.00
Benefit Social Sec/Medicare	\$518.53	-	-
Benefit Madison Co Firemens Re	\$440.22	-	-
Salary/Car Allowance	-	\$36.00	-
Legal / Attorney Fees	\$548.84	\$2,000.00	\$2,000.00
<b>Total Benefits</b>	\$17,799.72	\$7,036.00	\$19,800.00
<b>Contract Services</b>			
Training And Travel	\$2,400.03	\$7,500.00	\$10,000.00
Telephone / Communications	\$112.79	\$150.00	\$150.00
<b>Total Contract Services</b>	\$2,512.82	\$7,650.00	\$10,150.00
<b>Operating Expenses</b>			
Postage	\$26.37	\$150.00	\$150.00
Utilities	\$18,073.34	\$20,000.00	\$20,000.00
Insurance	\$8,068.50	\$8,000.00	\$10,000.00
Equipment Maint And Repair	\$5,392.04	\$8,000.00	\$10,000.00
Vehicle Maint/Repair	\$13,761.14	\$35,000.00	\$35,000.00
Building Maintenance	\$4,862.27	\$8,000.00	\$15,000.00

Fire

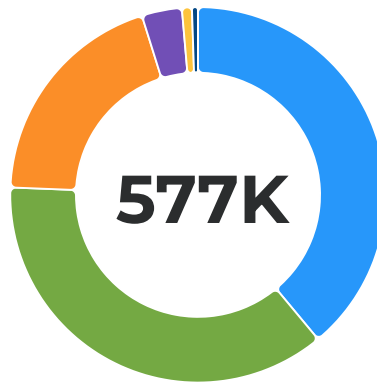
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Hydrant Maintenance	\$34,404.00	\$34,404.00	\$35,650.00
Other Contractual Services	\$10,162.01	\$15,000.00	\$20,000.00
Department Specific Technology	\$342.54	\$17,675.00	\$14,015.00
Fuels for Vehicles/Equip	\$6,888.10	\$8,000.00	\$10,000.00
Operating Supplies	\$1,265.05	\$5,000.00	\$5,000.00
Uniform & Safety Supplies	\$16,707.70	\$10,000.00	\$6,000.00
Maint/Repair Supplies	\$2,005.83	\$1,500.00	\$1,500.00
Vehicle Maint Supplies	\$2,401.02	\$3,000.00	\$3,000.00
Chemical Supplies	\$455.35	-	-
<b>Total Operating Expenses</b>	<b>\$124,815.26</b>	<b>\$173,729.00</b>	<b>\$185,315.00</b>
<b>Contracted Services</b>			
Contractual/Technological	\$4,384.01	\$4,000.00	\$5,000.00
<b>Total Contracted Services</b>	<b>\$4,384.01</b>	<b>\$4,000.00</b>	<b>\$5,000.00</b>
<b>Supplies</b>			
Minor Equipment	\$40,551.98	\$37,000.00	\$35,000.00
<b>Total Supplies</b>	<b>\$40,551.98</b>	<b>\$37,000.00</b>	<b>\$35,000.00</b>
<b>Capital</b>			
Equipment	-	\$242,912.00	\$91,000.00
<b>Total Capital</b>	<b>-</b>	<b>\$242,912.00</b>	<b>\$91,000.00</b>
<b>Other Expenses</b>			
Depreciation Expenses	\$46,221.93	-	-
<b>Total Other Expenses</b>	<b>\$46,221.93</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>			
IT Expense To IT Budget	\$3,264.00	\$4,709.00	\$8,879.83
Trans To City Prop/Eq/Reserves	\$95,000.00	-	-
<b>Total Transfers Out</b>	<b>\$98,264.00</b>	<b>\$4,709.00</b>	<b>\$8,879.83</b>
<b>Debt</b>			
Interest Expense	\$22,732.14	-	-
<b>Total Debt</b>	<b>\$22,732.14</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$537,736.13</b>	<b>\$697,036.00</b>	<b>\$575,144.83</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



Revenue Source	Amount	Percentage
Property Taxes	\$224,889	38.95%
Sales Tax	\$211,750	36.68%
Income Tax	\$112,750	19.53%
Other Revenue	\$20,000	3.46%
Telcom Tax	\$4,950	0.86%
Franchise Fees	\$2,970	0.51%

## Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Property Taxes</b>			
P.Tax-Fire	\$180,766.82	\$196,322.51	\$217,389.00
R.Tax-Fire	\$15,098.33	\$15,000.00	\$7,500.00
<b>Total Property Taxes</b>	\$195,865.15	\$211,322.51	\$224,889.00
<b>Sales Tax</b>			
Sales Tax	\$206,953.96	\$200,750.00	\$211,750.00
<b>Total Sales Tax</b>	\$206,953.96	\$200,750.00	\$211,750.00
<b>Income Tax</b>			

Fire

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
State Income/Local Use Tax	\$113,276.40	\$112,750.00	\$112,750.00
<b>Total Income Tax</b>	\$113,276.40	\$112,750.00	\$112,750.00
<b>Telcom Tax</b>			
Simplified Muni Telecom Tx	\$5,844.53	\$4,950.00	\$4,950.00
<b>Total Telcom Tax</b>	\$5,844.53	\$4,950.00	\$4,950.00
<b>Franchise Fees</b>			
Cable Franchise Fee	\$3,311.85	\$3,300.00	\$2,970.00
<b>Total Franchise Fees</b>	\$3,311.85	\$3,300.00	\$2,970.00
<b>Other Revenue</b>			
Misc Fire	\$16,344.08	\$20,000.00	\$20,000.00
<b>Total Other Revenue</b>	\$16,344.08	\$20,000.00	\$20,000.00
<b>Transfers In</b>			
From City Prop/Eq/Reserves	-	\$144,000.00	-
<b>Total Transfers In</b>	-	\$144,000.00	-
<b>Total Revenues</b>	<b>\$541,595.97</b>	<b>\$697,072.51</b>	<b>\$577,309.00</b>

# Fire- Capital Projects

City of Highland, Illinois					
Fire Department					
25/26 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	-	-	-	-	-
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	-	-	-	-	-
<b>Equipment Account #530</b>					
Debt payment and future reserves for equipment/truck	70,000	100,000	100,000	100,000	100,000
Starcom Radios	21,000				
<b>Total Equipment Account #530</b>	91,000	100,000	100,000	100,000	100,000
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	-	-	-	-	-
<b>Total Capital Expenditures Projected</b>	<b>91,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

# Critical Measures

	current	2026	2027	2028	2029	2030	2031
Cost of Fire Protection Service per capita		\$69.77	\$57.57				
Population estimate		9,991	9,991				
# of Responses per Year		458	475				
# of Structure Fires		10	12				
Vehicle Fires		2	4				
EMS Calls		179	200				
False Alarms		123	125				
Misc		144	134				
Cost of Response per yr		\$1,211	\$1,019				
Reserves Balance		\$538,433	\$538,433	\$760,433	\$264,433	\$290,433	\$317,433
Reserves to Cover 90 days O&M Costs		\$111,976	\$119,378	\$123,638	\$128,028	\$132,058	\$135,713

# EMS

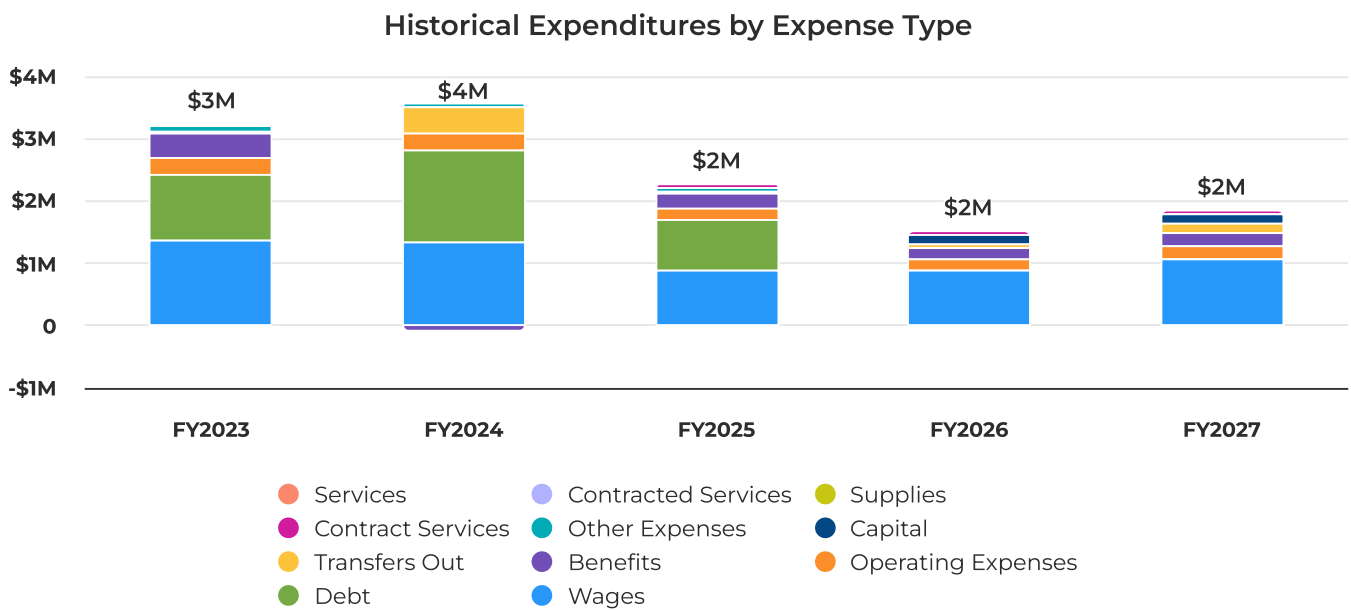
Highland EMS Division is committed to providing the highest level of care to the City of Highland corporate city limits. Emergency Medical Services (EMS) responds to emergency scene calls. The Emergency Medical Services (EMS) provides paramedic level of care for the community with a call volume of approximately 1250 requests for service per year. Highland EMS Division 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.

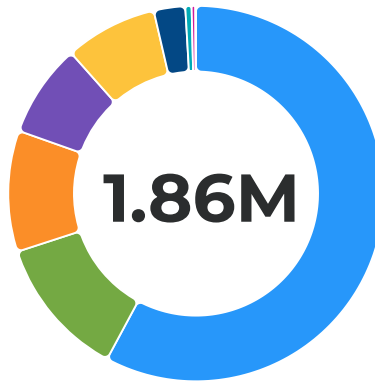
### Goals

- Purchase a third auto-load stretcher
- Provide additional training for management and staff

## Expenditures by Expense Type



### FY27 Expenditures by Expense Type



Wages	\$1,075,000	57.84%
Benefits	\$225,769	12.15%
Operating Expenses	\$193,710	10.42%
Transfers Out	\$149,099	8.02%
Capital	\$147,500	7.94%
Contract Services	\$50,400	2.71%
Supplies	\$10,000	0.54%
Contracted Services	\$6,000	0.32%
Services	\$1,000	0.05%

### Expenditures by Expense Type

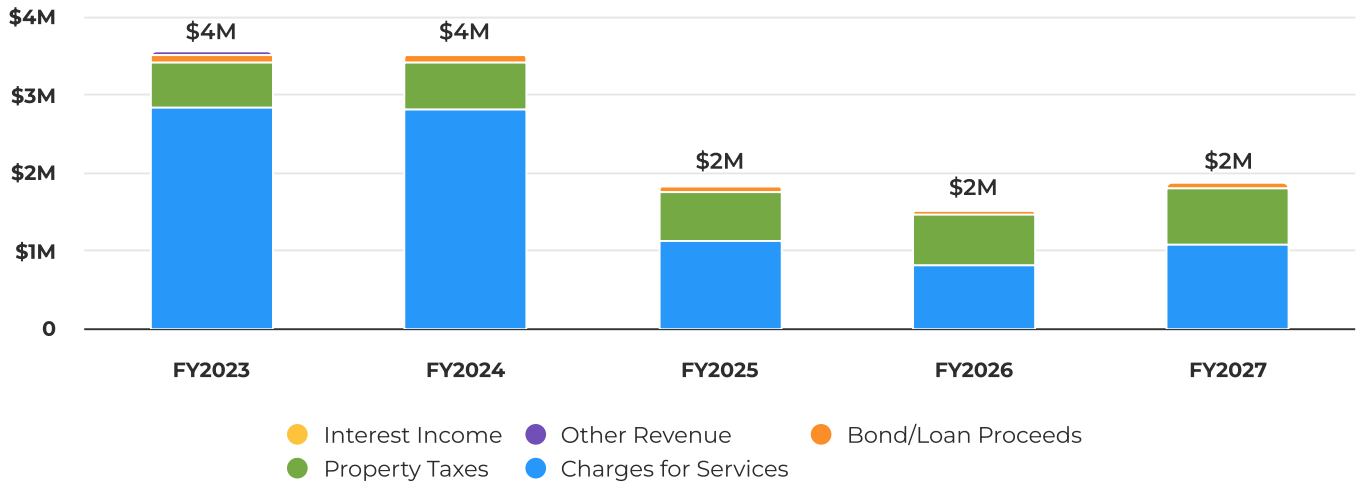
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$753,912.19	\$760,000.00	\$950,000.00
Overtime	\$124,342.04	\$125,000.00	\$125,000.00
<b>Total Wages</b>	<b>\$878,254.23</b>	<b>\$885,000.00</b>	<b>\$1,075,000.00</b>
<b>Benefits</b>			
Benefits - Health & Life	\$154,419.33	\$150,000.00	\$215,769.35
Benefits - Other	-\$6,266.00	-	-
Unemployment Ins	\$1,536.00	-	-
Legal / Attorney Fees	\$14,657.59	\$10,000.00	\$10,000.00
Pension Expense	\$81,468.13	-	-
<b>Total Benefits</b>	<b>\$245,815.05</b>	<b>\$160,000.00</b>	<b>\$225,769.35</b>
<b>Contract Services</b>			
Training And Travel	\$7,543.27	\$8,000.00	\$8,000.00
Admin Exp To General Admin	\$36,756.00	\$36,750.00	\$36,750.00
Waste Removal	-	\$150.00	\$150.00
Telephone / Communications	\$4,934.31	\$5,500.00	\$5,500.00
<b>Total Contract Services</b>	<b>\$49,233.58</b>	<b>\$50,400.00</b>	<b>\$50,400.00</b>
<b>Operating Expenses</b>			
Postage	\$127.48	\$500.00	\$500.00
Utilities	\$9,230.39	\$9,500.00	\$9,500.00
Rentals And Leases	\$2,009.60	\$2,100.00	\$2,100.00

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Insurance	\$2,954.02	\$5,500.00	\$5,500.00
Equipment Maint And Repair	\$1,448.56	\$2,000.00	\$2,000.00
Vehicle Maint/Repair	\$10,905.14	\$20,000.00	\$25,000.00
Transportation Reimburse	-	\$100.00	\$100.00
Other Contractual Services	\$21,473.62	\$15,000.00	\$15,000.00
Overpayments	\$2,680.88	\$3,000.00	\$3,000.00
Technological Hardware	\$199.60	\$6,750.00	\$6,750.00
Department Specific Technology	\$17,673.05	\$18,803.00	\$18,260.25
GMET Payment Expense	\$85,142.64	\$75,000.00	\$50,000.00
Office Supplies	\$772.38	\$1,000.00	\$1,000.00
Fuels for Vehicles/Equip	\$5,320.10	\$10,000.00	\$25,000.00
Operating Supplies	\$12,651.59	\$12,500.00	\$20,000.00
Uniform & Safety Supplies	\$3,997.51	\$7,000.00	\$7,000.00
Maint/Repair Supplies	\$708.89	\$1,500.00	\$1,500.00
Vehicle Maint Supplies	\$324.95	\$1,500.00	\$1,500.00
<b>Total Operating Expenses</b>	\$177,620.40	\$191,753.00	\$193,710.25
<b>Services</b>			
Collection Agency Fees	\$286.17	\$1,000.00	\$1,000.00
<b>Total Services</b>	\$286.17	\$1,000.00	\$1,000.00
<b>Contracted Services</b>			
Contractual/Technolo gical	\$5,708.84	\$6,000.00	\$6,000.00
<b>Total Contracted Services</b>	\$5,708.84	\$6,000.00	\$6,000.00
<b>Supplies</b>			
Minor Equipment	\$5,779.15	\$10,000.00	\$10,000.00
<b>Total Supplies</b>	\$5,779.15	\$10,000.00	\$10,000.00
<b>Capital</b>			
Equipment	-	\$159,000.00	\$147,500.00
<b>Total Capital</b>	-	\$159,000.00	\$147,500.00
<b>Other Expenses</b>			
Depreciation Expenses	\$60,880.88	-	-
<b>Total Other Expenses</b>	\$60,880.88	-	-
<b>Transfers Out</b>			
IT Expense To IT Budget	\$32,688.00	\$47,085.00	\$29,099.15

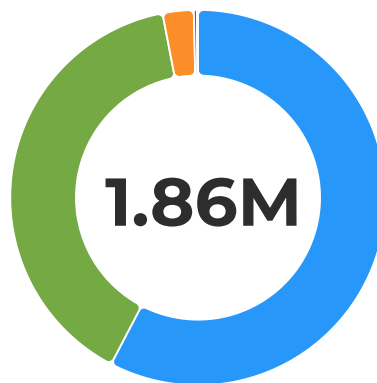
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Trans To City Prop/Eq/Reserves	-	\$14,000.00	\$120,000.00
<b>Total Transfers Out</b>	<b>\$32,688.00</b>	<b>\$61,085.00</b>	<b>\$149,099.15</b>
<b>Debt</b>			
Bad Debt	\$404,189.00	-	-
Non-Billable Write Offs	\$421,289.99	-	-
Interest Payments	\$2,027.35	-	-
<b>Total Debt</b>	<b>\$827,506.34</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$2,283,772.64</b>	<b>\$1,524,238.00</b>	<b>\$1,858,478.75</b>

## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Charges for Services	<b>\$1,074,000</b>	57.66%
Property Taxes	<b>\$732,131</b>	39.31%
Bond/Loan Proceeds	<b>\$50,000</b>	2.68%
Interest Income	<b>\$5,000</b>	0.27%
Other Revenue	<b>\$1,500</b>	0.08%

## Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Property Taxes</b>			
Property Tax-General	\$602,149.43	\$654,408.37	\$724,631.00
Replacement Tax-General	\$19,615.93	\$15,000.00	\$7,500.00
<b>Total Property Taxes</b>	<b>\$621,765.36</b>	<b>\$669,408.37</b>	<b>\$732,131.00</b>
<b>Charges for Services</b>			
Charges For Ambulance Serv	-	\$800,000.00	\$850,000.00
Billed Charges for Amb Service	\$1,129,873.51	-	-
HSHS STJH Transfers Rev	-	-	\$225,000.00
Training Fees	\$1,139.50	\$1,000.00	\$1,000.00
Collection Credit Card Fees	-\$1,548.77	-\$2,500.00	-\$2,000.00
<b>Total Charges for Services</b>	<b>\$1,129,464.24</b>	<b>\$798,500.00</b>	<b>\$1,074,000.00</b>
<b>Other Revenue</b>			
Misc Revenue	\$21,574.34	\$1,500.00	\$1,500.00
Donations	\$2,593.95	-	-
<b>Total Other Revenue</b>	<b>\$24,168.29</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>
<b>Interest Income</b>			
Interest Income	\$13,846.70	\$5,000.00	\$5,000.00
<b>Total Interest Income</b>	<b>\$13,846.70</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Bond/Loan Proceeds</b>			
Governmental Allotments GMET	\$56,497.82	\$50,000.00	\$50,000.00
<b>Total Bond/Loan Proceeds</b>	<b>\$56,497.82</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
<b>Total Revenues</b>	<b>\$1,845,742.41</b>	<b>\$1,524,408.37</b>	<b>\$1,862,631.00</b>

# EMS- Capital Projects

City of Highland, Illinois					
<i>Ambulance</i>					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
<b>Budget Item</b>	<b>26/27</b>	<b>27/28</b>	<b>28/29</b>	<b>29/30</b>	<b>30/31</b>
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	-	-	-	-	-
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	-	-	-	-	-
<b>Equipment Account #530</b>					
Auto load stretchers (2)	77,000	-	-	-	-
New Ambulance loan	70,500	70,500	70,500	70,500	70,500
<b>Total Equipment Account #530</b>	147,500	70,500	70,500	70,500	70,500
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	-	-	-	-	-
<b>Total Capital Expenditures Projected</b>	<u>147,500</u>	<u>70,500</u>	<u>70,500</u>	<u>70,500</u>	<u>70,500</u>

# Critical Measures

<b>AMBULANCE DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M without Bad Debt						
Actual Revenue Dedicated to O&M	88.6%	85.4%	98.8%	98.9%	100.0%	101.2%
Revenue Dedicated to Capital will not exceed						
Actual Revenue Dedicated to Capital	10.4%	7.9%	4.2%	0.0%	4.0%	4.0%
Revenue Dedicated to Personnel will not exceed						
Actual Revenue Dedicated to Personnel	67.9%	69.3%	79.9%	81.0%	82.2%	83.3%
Net Revenue per Service Call will Exceed \$	\$651	\$691				
Number of Service Calls (including transfer)	1,229	1,230				
Estimated Net Collection Rate	82%					
	Calendar Year Estimated 20					
Highland - Per Capita	9,991	9,991				
Cost of Taxes Per Call - Highland	\$532.47	\$589.13				
Highland - Number of Calls	1,229	1,230				
Grantfork FD - Per Capita	1,000					
Cost of Taxes Per Call - Grantfork FD	\$ -					
Grantfork FD - Number of Calls	1					
Highland Pierron FD - Per Capita	8,500					
Cost of Taxes Per Call - Highland Pierron FI	\$ -					
Highland Pierron FD - Number of Calls	1					
St. Jacob FD - Per Capita	2,273					
Cost of Taxes Per Call - St. Jacob FD	\$ -					
St. Jacob FD - Number of Calls	1					
St. Rose FD - Per Capita	1,700					
Cost of Taxes Per Call- St. Rose FD	\$ -					
St. Rose FD - Number of Calls	1					
Marine FD - Per Capita	5,000					
Cost of Taxes Per Call- Marine FD	\$ -					
Marine FD - Number of Calls	1					
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only	\$67.00	\$73.28				
Reserves Balance	\$613,983	\$733,983	\$684,983	\$762,983	\$860,983	\$892,983
Reserves to Cover 90 days O&M Costs (w	\$333,182	\$392,296	\$407,308	\$416,277	\$429,717	\$443,605

# 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."

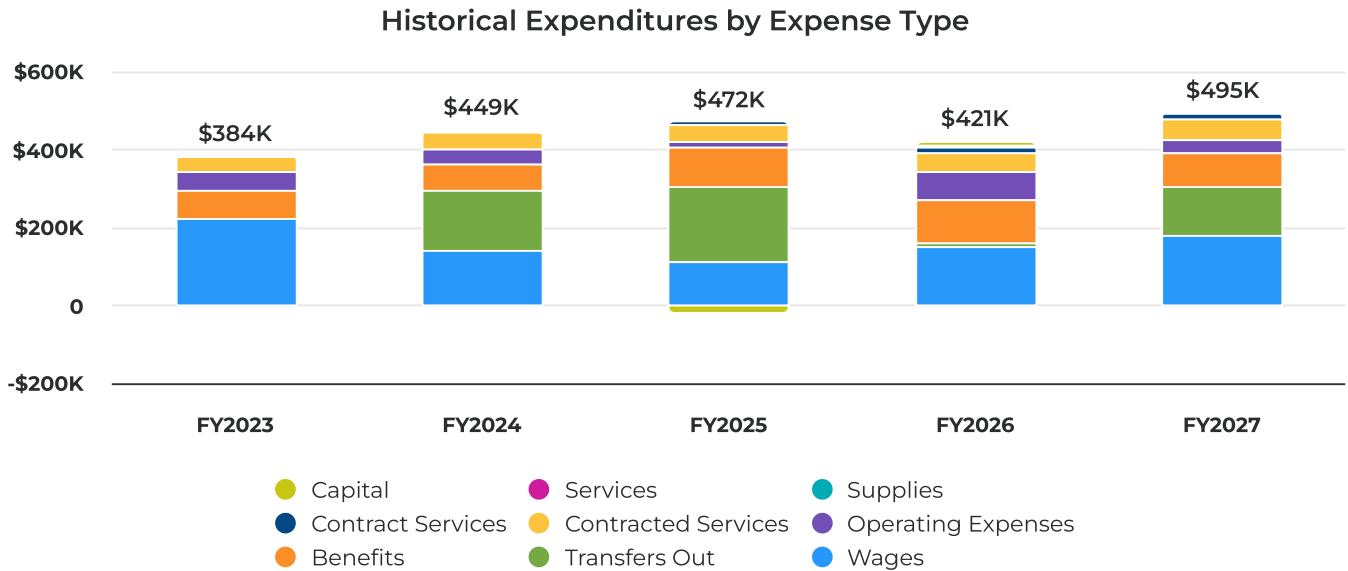
Vision: "To streamline citizen assistance through technology, administration, communication and education."

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

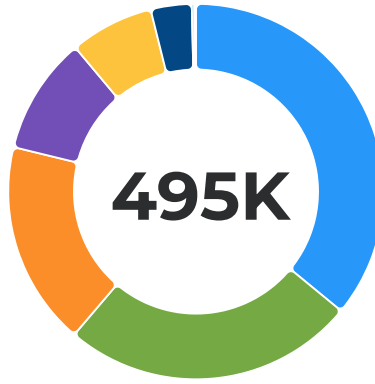
## Goals

- Update building codes
- Transition from 2012IBC to 2021 IBC
- Purchase vehicle
- Add a part-time code enforcement employee

## Expenditures by Expense Type



### FY27 Expenditures by Expense Type



● Wages	<b>\$178,000</b>	35.96%
● Transfers Out	<b>\$125,128</b>	25.28%
● Benefits	<b>\$87,000</b>	17.57%
● Contracted Services	<b>\$50,000</b>	10.10%
● Operating Expenses	<b>\$35,683</b>	7.21%
● Contract Services	<b>\$17,500</b>	3.53%
● Supplies	<b>\$1,000</b>	0.20%
● Services	<b>\$750</b>	0.15%

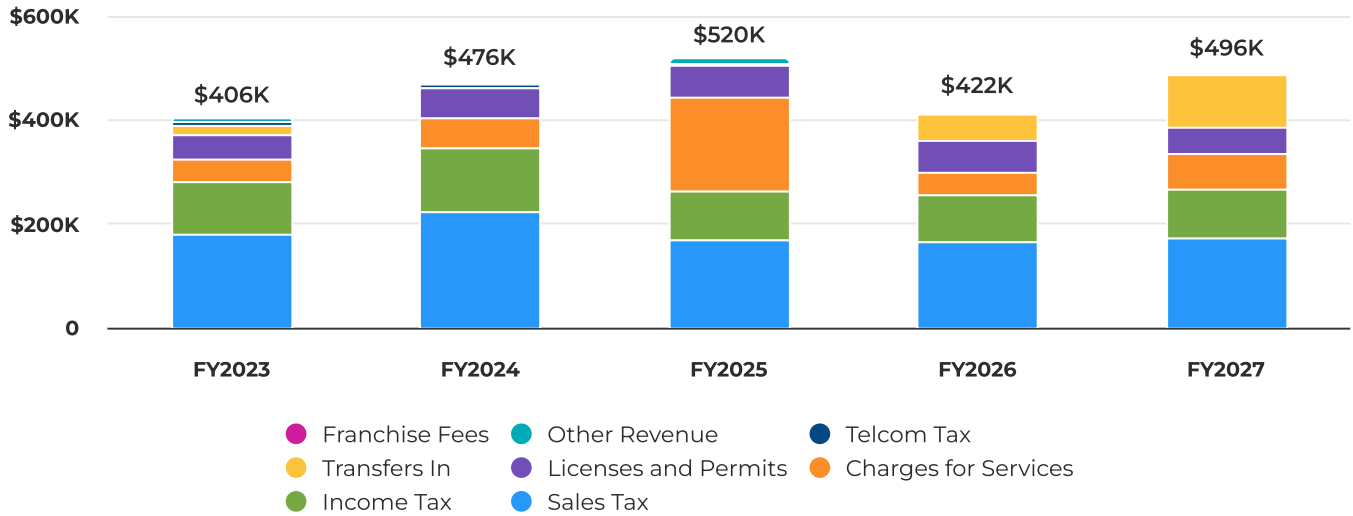
### Expenditures by Expense Type

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$108,054.51	\$150,000.00	\$175,000.00
Overtime	\$402.00	-	\$3,000.00
<b>Total Wages</b>	<b>\$108,456.51</b>	<b>\$150,000.00</b>	<b>\$178,000.00</b>
<b>Benefits</b>			
Benefits - Health & Life	\$18,875.42	\$35,000.00	\$47,000.00
Benefits - Other	\$6,907.15	-	-
Legal / Attorney Fees	\$71,738.85	\$75,000.00	\$40,000.00
<b>Total Benefits</b>	<b>\$97,521.42</b>	<b>\$110,000.00</b>	<b>\$87,000.00</b>
<b>Contract Services</b>			
Engineering / Consulting	\$9,015.01	\$12,000.00	\$12,000.00
Training And Travel	\$392.36	\$2,500.00	\$2,500.00
Telephone / Communications	\$1,206.08	\$1,350.00	\$3,000.00
<b>Total Contract Services</b>	<b>\$10,613.45</b>	<b>\$15,850.00</b>	<b>\$17,500.00</b>
<b>Operating Expenses</b>			
Postage	\$244.11	\$750.00	\$750.00
Utilities	\$2,424.46	\$4,000.00	\$4,500.00
Rentals and Leases	-	\$1,000.00	-
Insurance	\$73.23	\$1,800.00	\$1,800.00
Equipment Maint And Repair	\$819.32	-	-
Vehicle Maint/Repair	\$74.97	\$1,000.00	\$1,500.00

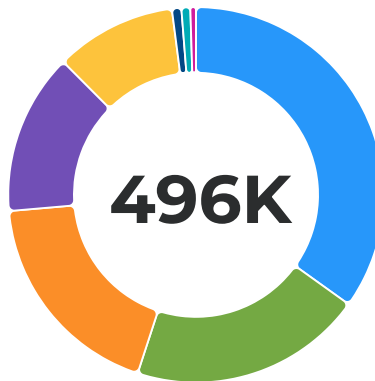
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Other Contractual Services	\$9,245.57	\$17,000.00	\$10,000.00
Marketing	\$48.00	\$100.00	-
B&Z-Demolition Expenses	\$1,207.50	\$25,000.00	-
Technological IT	-	\$8,000.00	-
Technological Hardware	\$709.00	-	-
Department Specific Technology	-	\$10,722.00	\$11,633.37
Office Supplies	\$359.43	\$1,000.00	\$1,000.00
Fuels for Vehicles/Equip	\$772.90	\$1,000.00	\$1,500.00
Operating Supplies	\$2,037.43	\$2,000.00	\$1,500.00
Uniform & Safety Supplies	-	\$500.00	\$1,000.00
Vehicle Maint Supplies	-	\$300.00	\$500.00
<b>Total Operating Expenses</b>	<b>\$18,015.92</b>	<b>\$74,172.00</b>	<b>\$35,683.37</b>
<b>Services</b>			
Code Enforcement Expenses	-	\$500.00	\$750.00
<b>Total Services</b>	<b>-</b>	<b>\$500.00</b>	<b>\$750.00</b>
<b>Contracted Services</b>			
Contractual/Technological	\$2,728.25	\$17,000.00	\$5,000.00
B&Z-Electrical Inspectors	\$28,070.73	\$20,000.00	\$25,000.00
B&Z-Plumbing Inspectors	\$9,673.00	\$10,000.00	\$20,000.00
<b>Total Contracted Services</b>	<b>\$40,471.98</b>	<b>\$47,000.00</b>	<b>\$50,000.00</b>
<b>Supplies</b>			
Minor Equipment	\$127.49	\$1,500.00	\$1,000.00
<b>Total Supplies</b>	<b>\$127.49</b>	<b>\$1,500.00</b>	<b>\$1,000.00</b>
<b>Capital</b>			
Equipment	-\$20,500.00	\$13,000.00	-
<b>Total Capital</b>	<b>-\$20,500.00</b>	<b>\$13,000.00</b>	<b>-</b>
<b>Transfers Out</b>			
IT Expense To IT Budget	\$6,540.00	\$9,417.00	\$25,128.00
Transfer to General Admin	\$170,000.00	-	-
Trans To City Prop/Eq/Reserves	\$20,000.00	-	-
Trans To Comm Dev 007	-	-	\$100,000.00
<b>Total Transfers Out</b>	<b>\$196,540.00</b>	<b>\$9,417.00</b>	<b>\$125,128.00</b>
<b>Total Expenditures</b>	<b>\$451,246.77</b>	<b>\$421,439.00</b>	<b>\$495,061.37</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



Revenue Source	Amount	Percentage
Sales Tax	\$173,250	34.90%
Transfers In	\$100,000	20.14%
Income Tax	\$92,250	18.58%
Charges for Services	\$69,000	13.90%
Licenses and Permits	\$51,750	10.42%
Telcom Tax	\$4,050	0.82%
Other Revenue	\$3,750	0.76%
Franchise Fees	\$2,430	0.49%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Sales Tax</b>			
Sales Tax	\$169,325.97	\$164,250.00	\$173,250.00
<b>Total Sales Tax</b>	\$169,325.97	\$164,250.00	\$173,250.00
<b>Income Tax</b>			
State Income/Local Use Tax	\$92,680.70	\$92,250.00	\$92,250.00
<b>Total Income Tax</b>	\$92,680.70	\$92,250.00	\$92,250.00

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Telcom Tax</b>			
Simplified Muni Telecom Tx	\$4,781.87	\$4,050.00	\$4,050.00
<b>Total Telcom Tax</b>	\$4,781.87	\$4,050.00	\$4,050.00
<b>Charges for Services</b>			
Building Plan Review	\$131,971.22	-	\$10,000.00
B&Z Misc. Plans Reviews	\$1,931.00	\$5,000.00	\$7,000.00
B&Z-Electrical Inspect Fee	\$25,510.15	\$20,000.00	\$25,000.00
B&Z-Plumbing Inspect Fee	\$16,675.00	\$11,000.00	\$20,000.00
Rental Inspection Fees	\$5,550.00	\$7,000.00	\$7,000.00
<b>Total Charges for Services</b>	\$181,637.37	\$43,000.00	\$69,000.00
<b>Licenses and Permits</b>			
Permits-Bldgs/Access Bldg	\$55,995.16	\$60,000.00	\$50,000.00
B&Z-Occupancy Permits	\$4,400.00	\$1,750.00	\$1,750.00
<b>Total Licenses and Permits</b>	\$60,395.16	\$61,750.00	\$51,750.00
<b>Franchise Fees</b>			
Cable Franchise Fee	\$2,709.68	\$2,700.00	\$2,430.00
<b>Total Franchise Fees</b>	\$2,709.68	\$2,700.00	\$2,430.00
<b>Other Revenue</b>			
B&Z-Rezon/Spec.Use/Varianc	\$8,445.12	\$3,750.00	\$3,750.00
<b>Total Other Revenue</b>	\$8,445.12	\$3,750.00	\$3,750.00
<b>Transfers In</b>			
From City Property Reserves	-	\$50,000.00	\$100,000.00
<b>Total Transfers In</b>	-	\$50,000.00	\$100,000.00
<b>Total Revenues</b>	<b>\$519,975.87</b>	<b>\$421,750.00</b>	<b>\$496,480.00</b>

## ***Building & Zoning- Capital Projects***

# Critical Measures

<b>BUILDING &amp; ZONING FUND'S CRITICAL MEASURES</b>						
Revenue Dedicated to Personnel will not exc						
Actual Revenue Dedicated to Personnel	49.8%	56.7%	52.0%	52.2%	52.5%	52.8%
Estimated Capita	9,991	9,991	9,991	9,991	9,991	9,991
Reserves Balance	\$788,715	\$788,715	\$763,715	\$739,715	\$714,715	\$689,715
Reserves to Cover 90 days O&M Costs	\$100,711	\$97,415	\$100,193	\$103,058	\$106,011	\$109,054



City of Highland  
Department of Parks & Recreation  
P.O. Box 218 ● 1 Nagel Drive  
Highland, IL 62249  
618-651-1386 ● [www.highlandil.gov](http://www.highlandil.gov)

**Directors Brad Koehnemann & Laura Wilken**

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## 2026–2027 Budget Goals

### Introduction

This past year's budget was a period of significant transition within the department, including new leadership and two key staff replacements. The department welcomed Chad Barker as Recreation Supervisor and Breanna Shimer as Recreation Administrator.

Thanks to the establishment of the new City Facility Maintenance Department and the dedication of our part-time staff, we are able to efficiently maintain and upgrade existing facilities while strengthening inter-department cooperation. These combined efforts allow us to continue our long-standing tradition of resourcefulness, efficiency, and responsible stewardship of City resources.

### Major Accomplishments Completed in 2025

- Installed new drop-in ceiling tile and LED lighting in the large meeting room and gymnasium at the Weinheimer Community Center.
- Expanded, paved, and striped the Glik Park parking lot, added ADA parking near the soccer fields and installed protective fencing near the basketball courts.
- Secured the Metro East Park & Recreation District grant and Madison County Park Enhancement Program grant to complete the Pickleball courts in spring of 2026.
- Utilized the Madison County Environmental (319) Grant to install shoreline stabilization at Old City Lake.
- Partnered with the IEPA, Heartland Conservatory and shoreline landowners (example: Chuck Urban) to reduce silt & sediment runoff draining into Silver Lake.
- Completed the layout of Block 21 at the City Cemetery; the section opened this year and has already had twelve burials.
- Regraded the Highland Community Pool entry and reshaped the office/guard room to improve safety and security.
- Refurbished the Korte Recreation Center indoor pool waterslide.
- Added new amenities at Rinderer Park, including the gaga pit and the large Adirondack chairs
- Secured funding and installed a Storybook Walk along the trail at Spindler Park.
- Coordinated and supported more than 700 parties and rentals across the department, helping families and community members create lasting memories.
- Leveraged part-time staff to manage weekend pavilion rentals and restroom cleaning, reducing overtime expenses

### 2026–2027 Fiscal Year Goals

#### Korte Recreation Center

The Korte Recreation Center has several improvement goals designed to enhance safety, accessibility, and overall facility operations. Since the building is now twenty-five years old, replacing the roof will become an important priority to protect the structure and ensure the long-term integrity of the facility. In addition, new lighting is necessary for the

pool area to improve visibility and enhance the overall environment for swimmers and staff. To improve program flow and equipment access, we intend to install a garage-style door to replace a set of double-panel windows, allowing users to enter and exit through the rear of the building more efficiently. Finally, we will continue our ongoing initiative to replace aging fitness equipment with modern, user-friendly options.

### **Parks**

Our parks division will continue prioritizing shoreline protection and water quality at Silver Lake. We will strengthen partnerships with watershed landowners to maximize 319 Grant funding and install additional RR3 riprap along the shoreline to reduce erosion. Remaining IEPA 319 grant funds to be spent to complete the sheet piling structure near the emergency boat ramp on Silver Lake Road, creating a basin designed to trap silt and sediment from nearly four hundred acres of drainage while allowing cleaner water to flow into the lake. Additionally, we will utilize Madison County Sustainability Grant funding to place RR3 riprap around Old City Lake, the fish-rearing pond, and the Rosen Wetland Conservation Area.

Beyond Silver Lake, we plan to install a pocket park at Spindler Park to connect the dead-end trail with the existing trail system and a new restroom utilizing Comfort Tax funding. A new playground at Glik Park to be updated in phases over the next two years to replace the existing structure that has served the community for more than thirty years. This phased approach will allow us to maintain play opportunities while managing costs responsibly with the use of the Madison County Park Enhancement Program grant funds in 2026 and 2027. Also, acquire a modern replacement for the 2008 Jeep and an additional utility vehicle to enhance staff efficiency, support daily operations throughout the parks, and present a professional, well-maintained image for the department.

### **City Cemetery**

The City Cemetery will continue to focus improvements to enhance accessibility and expand burial options. Allocated funds will be used to repair and replace interior cemetery roads, ensuring safe and smooth access for staff and visitors. In addition, we plan to add a columbarium for the respectful interment of ashes, made possible in part through a generous local donation.

### **Highland Community Pool**

The Highland Community Pool, an aging but valued community asset, will continued to be maintained to ensure safety, functionality, and a positive guest experience. Ongoing efforts will focus on routine upkeep and making minimal, targeted improvements as necessary to extend the facility's life and maintain its appeal to patrons.

### **Weinheimer Community Center**

At the Weinheimer Community Center, possibly improvement would focus on facility safety. A goal is to install a new multipurpose floor in the gymnasium, either synthetic or wood to provide a durable and versatile surface for a variety of programs.

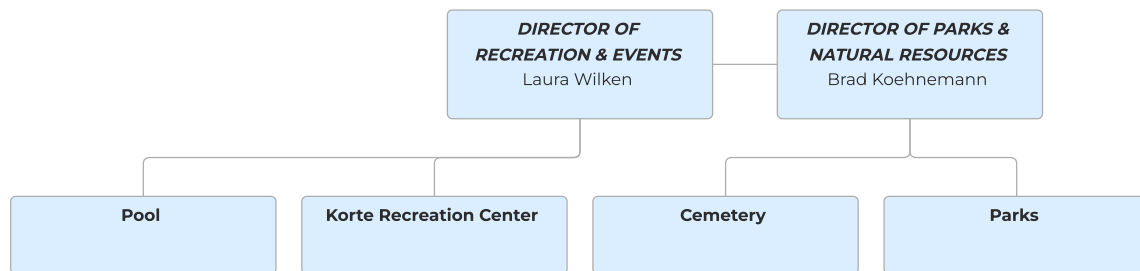
### **Staffing & Fees**

Finally, it is important to remain mindful of our current fee structures and staffing levels. Adjustments to fees may be necessary to help offset rising operational and maintenance costs, ensuring the continued quality of our programs and facilities. At the same time, we will continue to work closely with our new hires to support their transition into the department, fostering a strong, cohesive team and strengthening overall operations.



## 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.

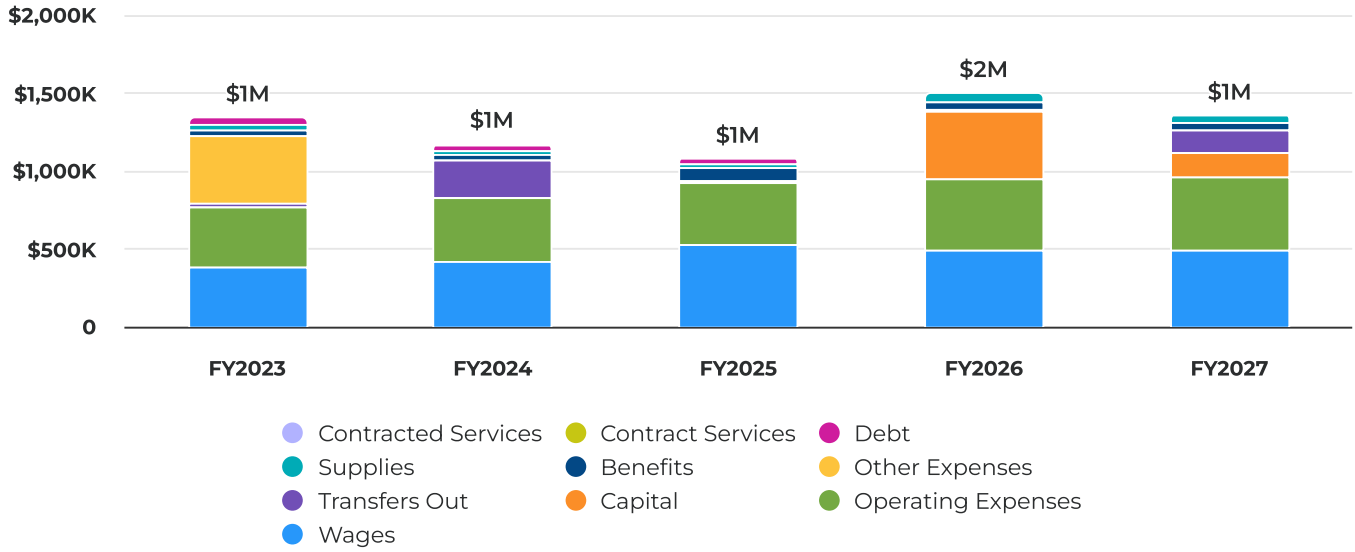
### Vision Statement

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.

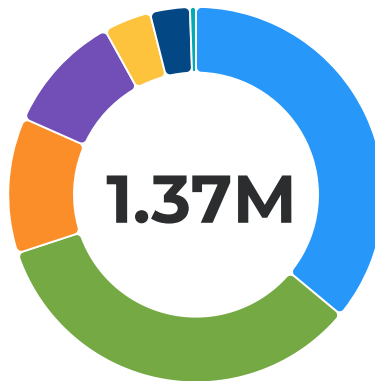
# Korte Recreation Center

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Expense Type	Amount	Percentage
Wages	\$492,435	36.02%
Operating Expenses	\$463,700	33.92%
Capital	\$160,000	11.70%
Transfers Out	\$140,879	10.31%
Supplies	\$56,000	4.10%
Benefits	\$47,037	3.44%
Contract Services	\$7,000	0.51%

### Expenditures by Expense Type

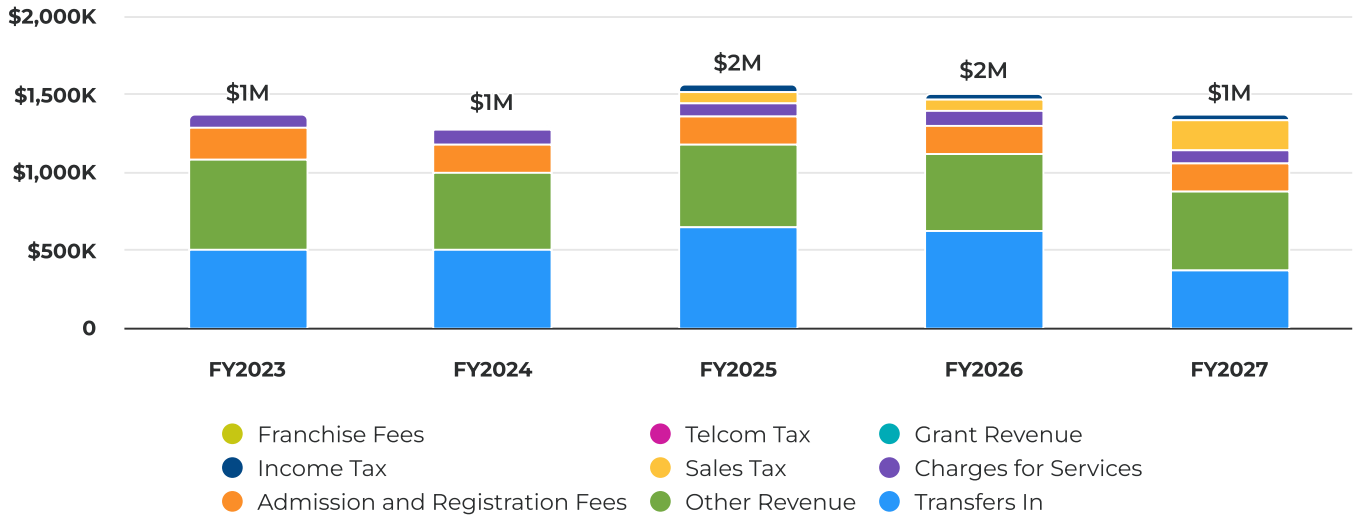
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$527,090.87	\$487,885.67	\$489,435.26
Overtime	\$2,453.93	\$3,000.00	\$3,000.00
<b>Total Wages</b>	<b>\$529,544.80</b>	<b>\$490,885.67</b>	<b>\$492,435.26</b>

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Benefits</b>			
Benefits - Health & Life	\$36,436.72	\$43,469.11	\$46,036.69
Benefits - Other	\$45,177.90	-	-
Benefit IMRF	\$0.31	-	-
Legal / Attorney Fees	\$690.62	\$1,000.00	\$1,000.00
<b>Total Benefits</b>	<b>\$82,305.55</b>	<b>\$44,469.11</b>	<b>\$47,036.69</b>
<b>Contract Services</b>			
Training And Travel	\$4,086.00	\$2,000.00	\$3,000.00
Telephone / Communications	\$3,454.33	\$3,200.00	\$4,000.00
<b>Total Contract Services</b>	<b>\$7,540.33</b>	<b>\$5,200.00</b>	<b>\$7,000.00</b>
<b>Operating Expenses</b>			
Postage	\$1,260.39	\$1,500.00	\$3,000.00
Utilities	\$145,025.04	\$135,000.00	\$150,000.00
Rentals And Leases	\$134.82	\$500.00	\$1,500.00
Insurance	\$9,015.61	\$12,000.00	\$15,000.00
Equipment Maint And Repair	\$10,361.20	\$9,000.00	\$9,000.00
Vehicle Maint/Repair	\$83.21	\$500.00	\$1,000.00
Building Maintenance	\$39,884.99	\$65,000.00	\$65,000.00
Custodial Services	\$11,652.00	-	\$13,000.00
Other Contractual Services	\$77,758.15	\$130,000.00	\$100,000.00
Marketing	\$855.00	\$1,200.00	\$1,200.00
Department Specific Technology	\$5,600.00	\$7,500.00	\$9,000.00
Office Supplies	\$4,915.87	\$2,500.00	\$5,000.00
Operating Supplies	\$18,814.70	\$35,000.00	\$40,000.00
Retail/Concession Supplies	\$39,006.15	\$35,000.00	\$25,000.00
Uniform & Safety Supplies	\$5,935.24	\$7,000.00	\$7,000.00
Maint/Repair Supplies	\$5,119.35	\$6,200.00	\$5,000.00
Chemical Supplies	\$14,350.40	\$13,000.00	\$14,000.00
<b>Total Operating Expenses</b>	<b>\$389,772.12</b>	<b>\$460,900.00</b>	<b>\$463,700.00</b>
<b>Contracted Services</b>			
Contractual/Technological	\$4,983.59	\$4,000.00	-
<b>Total Contracted Services</b>	<b>\$4,983.59</b>	<b>\$4,000.00</b>	<b>-</b>
<b>Supplies</b>			
Custodial Supplies	\$668.48	\$1,000.00	\$1,000.00
Minor Equipment	\$21,397.69	\$55,000.00	\$55,000.00
<b>Total Supplies</b>	<b>\$22,066.17</b>	<b>\$56,000.00</b>	<b>\$56,000.00</b>
<b>Capital</b>			

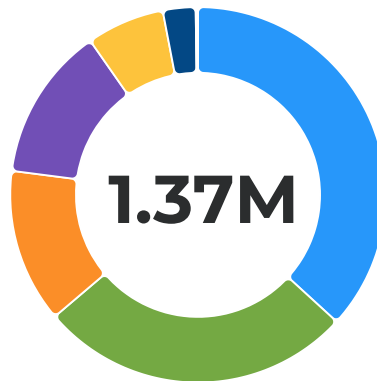
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Buildings & Structures	-	-	\$50,000.00
Equipment	\$700.00	\$300,000.00	\$50,000.00
Other Capital Improvements	-	\$125,000.00	\$60,000.00
<b>Total Capital</b>	<b>\$700.00</b>	<b>\$425,000.00</b>	<b>\$160,000.00</b>
<b>Transfers Out</b>			
IT Expense To IT Budget	\$13,080.00	\$18,834.00	\$40,878.98
Trans To Parks Prog Comm Bldg	-	-	\$100,000.00
<b>Total Transfers Out</b>	<b>\$13,080.00</b>	<b>\$18,834.00</b>	<b>\$140,878.98</b>
<b>Debt</b>			
Lease Amortization Expense	\$39,345.96	-	-
<b>Total Debt</b>	<b>\$39,345.96</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$1,089,338.52</b>	<b>\$1,505,288.78</b>	<b>\$1,367,050.93</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



Revenue Source	Amount	Percentage
Other Revenue	\$503,000	36.79%
Transfers In	\$369,000	26.99%
Sales Tax	\$181,335	13.26%
Admission and Registration Fees	\$181,000	13.24%
Charges for Services	\$91,500	6.69%
Income Tax	\$38,540	2.82%
Telcom Tax	\$1,692	0.12%
Franchise Fees	\$1,015	0.07%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Sales Tax</b>			
Sales Tax	\$70,740.64	\$68,620.00	\$181,335.00
<b>Total Sales Tax</b>	\$70,740.64	\$68,620.00	\$181,335.00
<b>Income Tax</b>			
State Income/Local Use Tax	\$38,719.94	\$38,540.00	\$38,540.00
<b>Total Income Tax</b>	\$38,719.94	\$38,540.00	\$38,540.00

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Telcom Tax</b>			
Simplified Muni Telecom Tx	\$1,997.77	\$1,692.00	\$1,692.00
<b>Total Telcom Tax</b>	\$1,997.77	\$1,692.00	\$1,692.00
<b>Charges for Services</b>			
Facility Rental	\$17,066.25	\$16,500.00	\$17,000.00
Rec Party Packages	\$82,424.00	\$90,000.00	\$85,000.00
Child Care Fees	\$917.50	\$500.00	\$500.00
Sales-Soda Vending Machine	\$2,278.45	\$3,000.00	\$3,000.00
Advertising Sales	\$100.00	-	-
Credit Card Discounts/Fees	-\$11,717.33	-\$12,000.00	-\$14,000.00
<b>Total Charges for Services</b>	\$91,068.87	\$98,000.00	\$91,500.00
<b>Franchise Fees</b>			
CATV Franchise	\$1,132.05	\$1,128.00	\$1,015.20
<b>Total Franchise Fees</b>	\$1,132.05	\$1,128.00	\$1,015.20
<b>Other Revenue</b>			
Admin Rev-Frm 016 & 503	\$24,996.00	\$25,000.00	\$25,000.00
Rec Annual Passes	\$464,090.48	\$430,000.00	\$450,000.00
Rec Value Card Passes	\$7,700.44	\$6,500.00	\$6,500.00
Concessions	\$18,285.60	\$15,000.00	\$16,000.00
Misc Revenue	\$13,782.45	\$15,000.00	\$5,000.00
Memorials/ Bequeths	\$615.39	-	\$500.00
Donations	\$425.00	\$2,500.00	-
<b>Total Other Revenue</b>	\$529,895.36	\$494,000.00	\$503,000.00
<b>Admission and Registration Fees</b>			
Daily Admission	\$155,748.48	\$160,000.00	\$160,000.00
League/Prog.Registration \$	\$20,537.39	\$24,000.00	\$21,000.00
<b>Total Admission and Registration Fees</b>	\$176,285.87	\$184,000.00	\$181,000.00
<b>Transfers In</b>			
Comm Foundation Contribut.	\$27,600.00	\$25,000.00	\$25,000.00
From General Admin Fund	\$620,429.14	\$445,000.00	\$344,000.00
From City Prop/Eq/Reserves	-	\$150,000.00	-
<b>Total Transfers In</b>	\$648,029.14	\$620,000.00	\$369,000.00
<b>Total Revenues</b>	<b>\$1,557,869.64</b>	<b>\$1,505,980.00</b>	<b>\$1,367,082.20</b>

# Korte Recreation Center- Capital Projects

City of Highland, Illinois					
Korte Recreation Center					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Tuckpointing/Paint	50,000	50,000	50,000	50,000	50,000
<b>Total Building Account #520</b>	50,000	50,000	50,000	50,000	50,000
<b>Equipment Account #530</b>					
Fitness Equipment	50,000				
Pool Filtration/HVAC Upgrades	0	300,000	300,000	300,000	300,000
<b>Total Equipment Account #530</b>	50,000	300,000	300,000	300,000	300,000
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Outdoor Fitness Court	0	150,000			
KRC Indoor Pool Lights	60,000				
KRC Indoor Pool Deck	-	75,000			
<b>Total Other Capital Improvements Account #550</b>	60,000	225,000	50,000	50,000	50,000
<b>Total Capital Expenditures Projected</b>	160,000	575,000	400,000	400,000	400,000
<b>ADA Accessibility Future Costs</b>					
<b>Department Specific Technology</b>					
Software- Rec Trac	6000	6000	6000	6000	6000
Software					
When to Work	3000	1500	1500	1500	1500
	9000	7500	7500	7500	7500

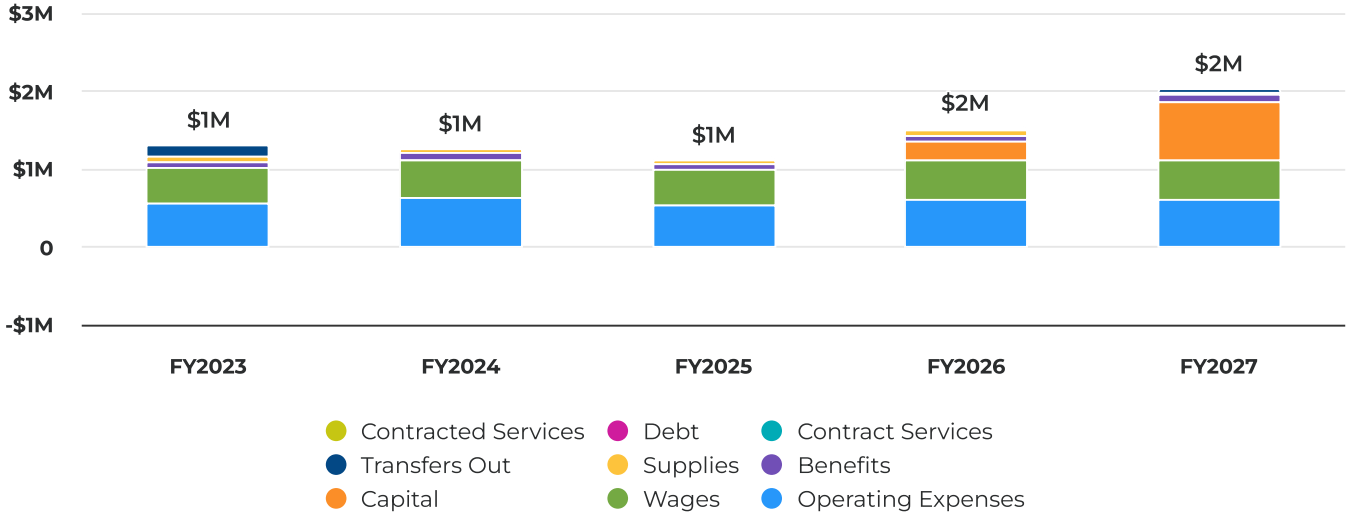
# Critical Measures

Revenue Dedicated to O&M will not exceed 80%							-
Actual Revenue Dedicated to O&M		79.7%	81.0%	103.2%	89.2%	89.9%	117.3%
Revenue Dedicated to Personnel Costs will not exceed 45%							
Actual Revenue Dedicated to Personnel Costs		39.4%	39.4%	52.9%	46.1%	47.6%	62.5%
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member							
Actual Revenue per Member		\$339.00	\$341.77				
Actual O&M Cost per Member		\$270.07	\$276.76				
Members (Estimated)		4,000.0	4,000				
Reserves Balance		\$745,553	\$745,553	\$667,553	\$672,553	\$571,553	\$577,553
Reserves to Cover 90 days O&M Costs		\$266,373	\$272,971	\$268,094	\$275,517	\$278,229	\$286,002

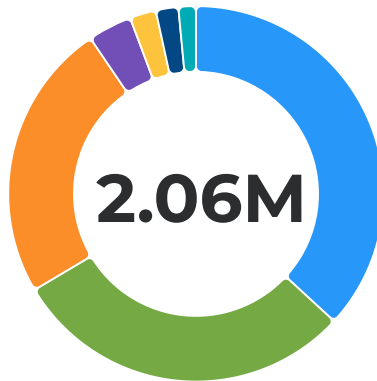
# Parks

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Capital	\$759,000	36.86%
Operating Expenses	\$609,450	29.60%
Wages	\$495,259	24.05%
Benefits	\$78,000	3.79%
Transfers Out	\$46,439	2.26%
Supplies	\$40,000	1.94%
Contract Services	\$31,000	1.51%

### Expenditures by Expense Type

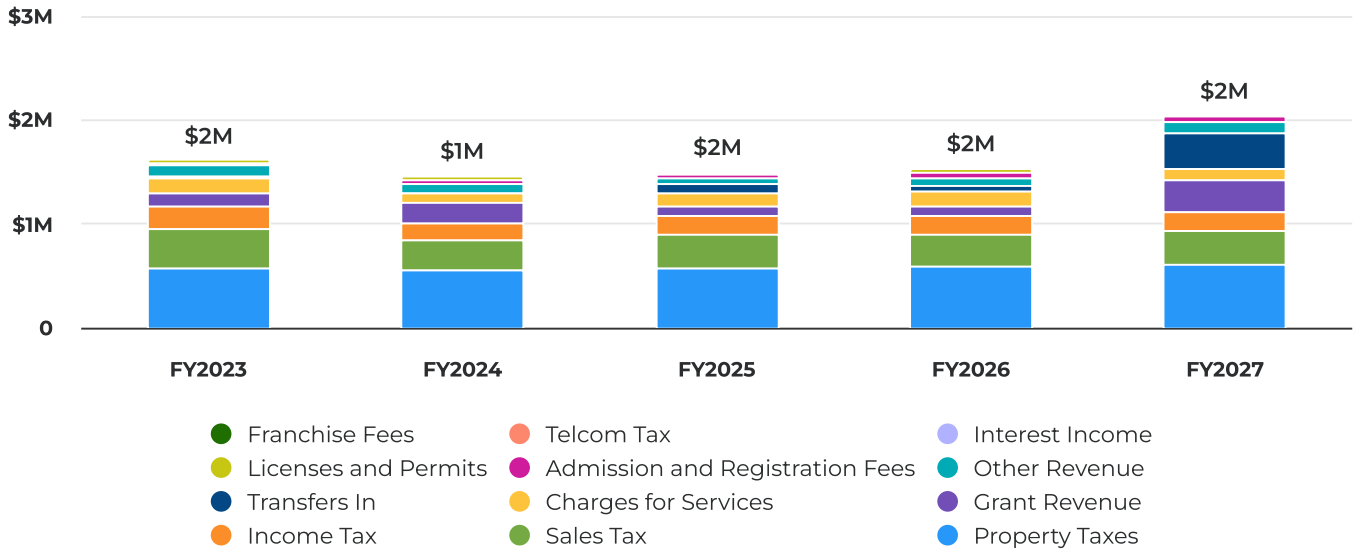
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$445,062.86	\$494,097.95	\$487,259.48
Overtime	\$17,241.53	\$11,000.00	\$8,000.00
<b>Total Wages</b>	<b>\$462,304.39</b>	<b>\$505,097.95</b>	<b>\$495,259.48</b>
<b>Benefits</b>			

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Benefits - Health & Life	\$89,674.55	\$75,000.00	\$75,000.00
Benefits - Other	-\$30,485.00	-	-
Benefit IMRF	\$0.31	-	-
Salary/Car Allowance	\$48.89	\$100.00	-
Legal / Attorney Fees	\$1,103.81	\$2,500.00	\$3,000.00
<b>Total Benefits</b>	<b>\$60,342.56</b>	<b>\$77,600.00</b>	<b>\$78,000.00</b>
<b>Contract Services</b>			
Engineering / Consulting	-	\$10,000.00	\$3,000.00
Training And Travel	\$1,453.97	\$1,500.00	\$1,500.00
Admin Fees To KRC	\$21,996.00	\$22,000.00	\$22,000.00
Telephone / Communications	\$4,664.15	\$4,500.00	\$4,500.00
<b>Total Contract Services</b>	<b>\$28,114.12</b>	<b>\$38,000.00</b>	<b>\$31,000.00</b>
<b>Operating Expenses</b>			
Postage	\$475.11	\$450.00	\$450.00
Utilities	\$99,636.97	\$102,000.00	\$105,000.00
Rentals And Leases	\$1,888.75	\$32,000.00	\$32,000.00
Insurance	\$12,123.68	\$20,000.00	\$15,000.00
Equipment Maint And Repair	\$33,381.94	\$22,000.00	\$22,000.00
Vehicle Maint/Repair	\$16,733.65	\$15,000.00	\$15,000.00
Building Maintenance	\$18,219.78	\$20,000.00	\$20,000.00
Other Contractual Services	\$80,753.38	\$95,000.00	\$90,000.00
Trees-Contracted Work	-	\$6,000.00	\$4,000.00
Marketing	\$2,736.72	\$2,500.00	\$2,500.00
Contractual Serv-Muni Band	\$58,095.20	\$70,000.00	\$75,000.00
Peanut Butter & Jam Expens	\$5,688.95	\$6,000.00	\$7,500.00
Services - Senior Citizens	\$1,645.50	\$3,500.00	\$3,500.00
Community Programs & Trips Exp	\$49,723.23	\$45,000.00	\$50,000.00
Department Specific Technology	\$1,400.00	\$1,500.00	-
Office Supplies	\$473.87	\$450.00	\$500.00
Fuels for Vehicles/Equip	\$29,444.87	\$40,000.00	\$40,000.00
Operating Supplies	\$78,488.93	\$70,000.00	\$80,000.00
Trees-Purchase&Supplies	\$3,043.97	\$4,500.00	\$4,500.00
Retail/Concession Supplies	\$14,139.32	\$10,500.00	\$10,500.00

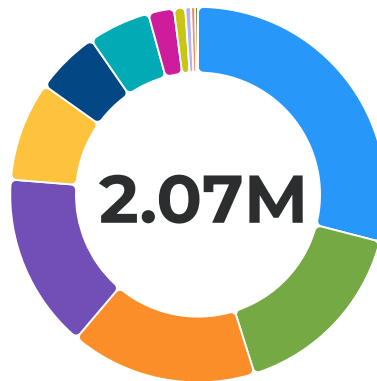
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
WCC Concession Supplies	\$1,557.39	\$3,000.00	\$3,000.00
Uniform & Safety Supplies	\$2,900.02	\$2,500.00	\$2,500.00
Maint/Repair Supplies	\$11,912.22	\$17,000.00	\$16,000.00
Vehicle Maint Supplies	\$577.06	\$4,500.00	\$2,500.00
Chemical Supplies	\$4,792.38	\$12,000.00	\$8,000.00
<b>Total Operating Expenses</b>	<b>\$529,832.89</b>	<b>\$605,400.00</b>	<b>\$609,450.00</b>
<b>Contracted Services</b>			
Contractual/Technological	\$3,155.36	\$2,000.00	-
<b>Total Contracted Services</b>	<b>\$3,155.36</b>	<b>\$2,000.00</b>	<b>-</b>
<b>Supplies</b>			
Minor Equipment	\$44,594.78	\$70,000.00	\$40,000.00
<b>Total Supplies</b>	<b>\$44,594.78</b>	<b>\$70,000.00</b>	<b>\$40,000.00</b>
<b>Capital</b>			
Buildings & Structures	-	\$120,000.00	\$100,000.00
Equipment	-\$2,751.00	\$13,000.00	\$62,000.00
Other Capital Improvements	-	\$100,000.00	\$597,000.00
<b>Total Capital</b>	<b>-\$2,751.00</b>	<b>\$233,000.00</b>	<b>\$759,000.00</b>
<b>Transfers Out</b>			
IT Expense To IT Budget	\$13,080.00	\$18,834.00	\$46,438.64
<b>Total Transfers Out</b>	<b>\$13,080.00</b>	<b>\$18,834.00</b>	<b>\$46,438.64</b>
<b>Debt</b>			
Interest Expense	\$5,918.38	-	-
<b>Total Debt</b>	<b>\$5,918.38</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$1,144,591.48</b>	<b>\$1,549,931.95</b>	<b>\$2,059,148.12</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



Property Taxes	\$600,256	29.03%
Transfers In	\$333,000	16.10%
Sales Tax	\$332,255	16.07%
Grant Revenue	\$312,000	15.09%
Income Tax	\$176,915	8.56%
Charges for Services	\$114,500	5.54%
Other Revenue	\$110,500	5.34%
Admission and Registration Fees	\$46,000	2.22%
Licenses and Permits	\$20,000	0.97%
Interest Income	\$10,000	0.48%
Telcom Tax	\$7,767	0.38%
Franchise Fees	\$4,660	0.23%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Property Taxes</b>			
Prop Tx-Playground & Rec	\$216,873.71	\$235,587.01	\$260,867.00

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Prop Tax-Community Bldg	\$180,766.82	\$196,322.51	\$217,389.00
Prop Tax-Muni Band/Pb&J	\$39,812.19	\$40,000.00	\$40,000.00
Prop Tax-Comfort Station	\$49,704.04	\$25,000.00	\$25,500.00
Prop Tax Installment Contracts	\$29,920.34	\$30,000.00	\$30,000.00
Repl Tax-Playground & Rec	\$22,897.14	\$20,000.00	\$10,000.00
Repl Tax-Community Bldg	\$24,846.84	\$20,000.00	\$10,000.00
Repl Tax-Muni Band/Pb&J	\$8,821.24	\$10,000.00	\$5,000.00
Repl Tax-Comfort Station	\$3,923.18	\$3,000.00	\$1,500.00
<b>Total Property Taxes</b>	<b>\$577,565.50</b>	<b>\$579,909.52</b>	<b>\$600,256.00</b>
<b>Sales Tax</b>			
Sales Tax	\$324,729.58	\$314,995.00	\$332,255.00
<b>Total Sales Tax</b>	<b>\$324,729.58</b>	<b>\$314,995.00</b>	<b>\$332,255.00</b>
<b>Income Tax</b>			
State Income/Local Use Tax	\$177,740.95	\$176,915.00	\$176,915.00
<b>Total Income Tax</b>	<b>\$177,740.95</b>	<b>\$176,915.00</b>	<b>\$176,915.00</b>
<b>Telcom Tax</b>			
Simplified Muni Telecom Tx	\$9,170.57	\$7,767.00	\$7,767.00
<b>Total Telcom Tax</b>	<b>\$9,170.57</b>	<b>\$7,767.00</b>	<b>\$7,767.00</b>
<b>Charges for Services</b>			
Glik Park Concessions	\$548.75	\$9,000.00	\$12,000.00
Weinheimer Trust Fund	\$28,854.00	\$32,000.00	\$30,000.00
Senior Center Facility Rental	\$3,520.00	\$6,500.00	\$6,500.00
Facility Rental	\$40,327.00	\$20,000.00	\$10,000.00
Parks Rentals/KRC Party Packs	\$2,145.00	\$6,800.00	\$4,000.00
Sales-Soda Vending Machine	\$2,087.75	\$1,500.00	\$1,000.00
Sales-Retail	-	\$1,000.00	\$1,000.00
Community Programs & Trips Rev	\$46,820.75	\$55,000.00	\$50,000.00
<b>Total Charges for Services</b>	<b>\$124,303.25</b>	<b>\$131,800.00</b>	<b>\$114,500.00</b>
<b>Licenses and Permits</b>			
Duckblinds-Boat Lic-Docks	\$19,894.00	\$35,000.00	\$20,000.00
<b>Total Licenses and Permits</b>	<b>\$19,894.00</b>	<b>\$35,000.00</b>	<b>\$20,000.00</b>
<b>Franchise Fees</b>			

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Cable Franchise Fee	\$5,196.59	\$5,178.00	\$4,660.20
<b>Total Franchise Fees</b>	<b>\$5,196.59</b>	<b>\$5,178.00</b>	<b>\$4,660.20</b>
<b>Grant Revenue</b>			
Grants	\$81,129.20	\$101,000.00	\$312,000.00
<b>Total Grant Revenue</b>	<b>\$81,129.20</b>	<b>\$101,000.00</b>	<b>\$312,000.00</b>
<b>Other Revenue</b>			
Senior Center Annual Pass	\$1,151.38	\$1,500.00	\$1,500.00
Concessions	\$14,644.40	\$15,000.00	\$4,000.00
Park Memorials	-	-	\$5,000.00
Misc Revenue	\$21,656.48	\$21,000.00	\$20,000.00
Donation-Parks And Program	\$5,167.33	\$37,000.00	\$30,000.00
Donations-Good Samaritan	-	\$100.00	\$50,000.00
Donation to Senior Center	-	\$100.00	-
<b>Total Other Revenue</b>	<b>\$42,619.59</b>	<b>\$74,700.00</b>	<b>\$110,500.00</b>
<b>Interest Income</b>			
Interest Income	\$19,143.86	\$15,000.00	\$10,000.00
<b>Total Interest Income</b>	<b>\$19,143.86</b>	<b>\$15,000.00</b>	<b>\$10,000.00</b>
<b>Admission and Registration Fees</b>			
Admission Fees	\$5,695.50	\$6,000.00	\$6,000.00
League/Prog.Registration \$	\$29,311.67	\$38,000.00	\$40,000.00
Glik Park Program Registration	-	\$6,000.00	-
<b>Total Admission and Registration Fees</b>	<b>\$35,007.17</b>	<b>\$50,000.00</b>	<b>\$46,000.00</b>
<b>Transfers In</b>			
For Korte Rec Center	-	-	\$100,000.00
From General Admin Fund	\$102,000.00	-	-
From City Prop/Eq/Reserves	-	\$58,000.00	\$113,000.00
From Outdoor Pool	-	-	\$120,000.00
<b>Total Transfers In</b>	<b>\$102,000.00</b>	<b>\$58,000.00</b>	<b>\$333,000.00</b>
<b>Total Revenues</b>	<b>\$1,518,500.26</b>	<b>\$1,550,264.52</b>	<b>\$2,067,853.20</b>

# Parks -Capital Projects

City of Highland, Illinois					
Parks and Programs					
26/27-30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Spindler Park Comfort Station	100,000				
<b>Total Building Account #520</b>	100,000	75,000	75,000	0	0
<b>Equipment Account #530</b>					
New Mowers	32,000				
New Admin Vehicle	30,000		40,000	40,000	40,000
<b>Total Equipment Account #530</b>	62,000	0	40,000	40,000	40,000
<b>Lines, Roads, Etc Account #540</b>					
Repave Trails					
<b>Total Lines, Rds, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
Pickelball Courts	282,000				
Weinheimer floor	115,000				
Playground Improvements- Glik Park	200,000	75,000	75,000	75,000	75,000
<b>Total Other Capital Improvements #550</b>	597,000	75,000	75,000	75,000	75,000
<b>Total Capital Expenditures Projected</b>	759,000	125,000	165,000	115,000	115,000
<b>ADA Accessibility Future Costs</b>	26,550	26,550	26,550	26,550	26,550
<b>Department Specific Technology</b>					
Annual Tyler MTN cost Parks and Rec Software	6500	6500	6500	6500	6500

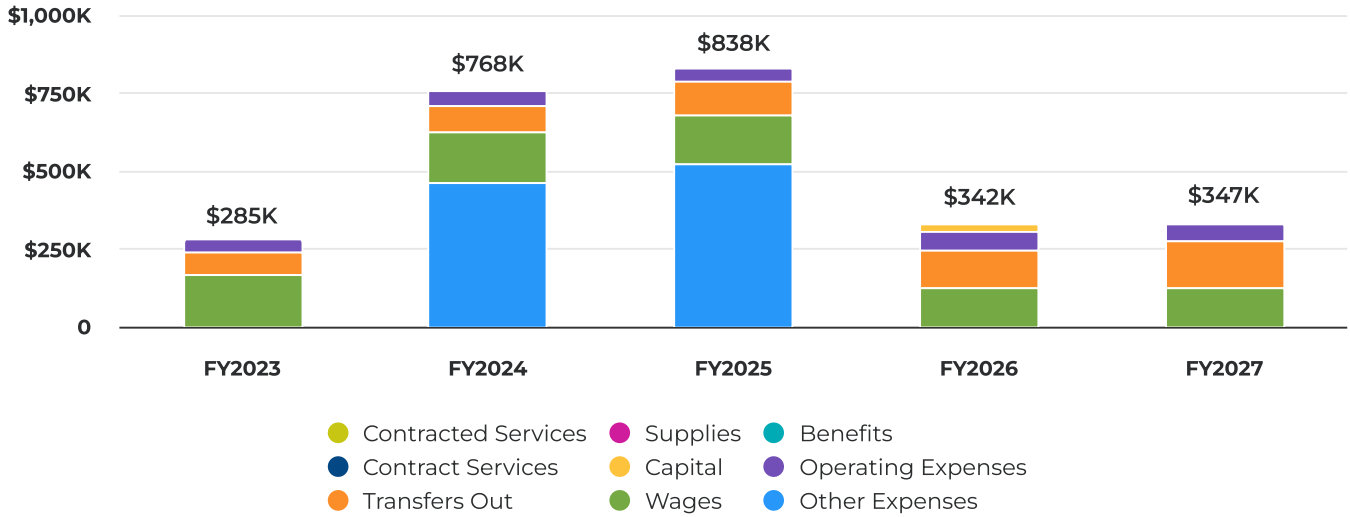
# Critical Measures

<b>PARKS AND PROGRAM'S CRITICAL MEASURES</b>							
Revenue Dedicated to O&M will not exceed 80%							
Actual Revenue Dedicated to O&M		88.3%	77.2%	74.9%	74.7%	76.9%	70.5%
Revenue Dedicated to Personnel Costs will not exceed 40%							
Actual Revenue Dedicated to Personnel Costs		38.9%	33.8%	32.9%	32.8%	33.9%	31.3%
Reserves Balance		\$154,940	\$41,940	\$89,940	\$269,940	\$176,940	\$489,940
Reserves to Cover 90 days O&M Costs		\$324,723	\$320,584	\$327,143	\$334,020	\$341,710	\$350,215

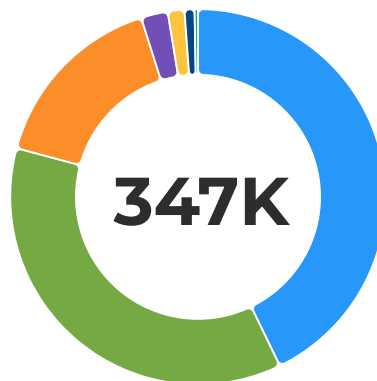
# Pool

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Transfers Out	\$148,680	42.83%
Wages	\$126,200	36.35%
Operating Expenses	\$55,300	15.93%
Supplies	\$8,000	2.30%
Contract Services	\$5,000	1.44%
Benefits	\$3,000	0.86%
Contracted Services	\$1,000	0.29%

### Expenditures by Expense Type

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$154,880.84	\$126,000.00	\$126,000.00
Overtime	\$12.26	\$200.00	\$200.00
<b>Total Wages</b>	\$154,893.10	\$126,200.00	\$126,200.00
<b>Benefits</b>			

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Benefits - Health & Life	\$4,431.39	\$3,000.00	\$3,000.00
Benefit IMRF	\$0.15	-	-
<b>Total Benefits</b>	<b>\$4,431.54</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>
<b>Contract Services</b>			
Training And Travel	\$1,945.09	\$2,000.00	\$2,000.00
Admin Fees To KRC	\$3,000.00	\$3,000.00	\$3,000.00
<b>Total Contract Services</b>	<b>\$4,945.09</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Operating Expenses</b>			
Utilities	\$4,797.15	\$5,500.00	\$7,000.00
Insurance	\$2,358.66	\$3,000.00	\$3,500.00
Equipment Maint And Repair	\$1,257.62	\$10,000.00	\$5,000.00
Building Maintenance	\$630.00	\$2,000.00	\$4,000.00
Other Contractual Services	\$12,743.71	\$10,000.00	\$10,000.00
Marketing	-	\$1,000.00	\$1,000.00
Technological IT	-	\$2,000.00	-
Technological Hardware	-	\$2,000.00	-
Office Supplies	-	\$300.00	\$300.00
Operating Supplies	\$1,037.72	\$3,500.00	\$6,000.00
Retail/Concession Supplies	\$4,385.10	\$6,000.00	\$5,000.00
Uniform & Safety Supplies	\$2,553.83	\$2,500.00	\$2,500.00
Maint/Repair Supplies	\$698.34	\$800.00	\$1,000.00
Chemical Supplies	\$9,990.58	\$11,000.00	\$10,000.00
<b>Total Operating Expenses</b>	<b>\$40,452.71</b>	<b>\$59,600.00</b>	<b>\$55,300.00</b>
<b>Contracted Services</b>			
Contractual/Technological	\$498.26	\$2,000.00	\$1,000.00
<b>Total Contracted Services</b>	<b>\$498.26</b>	<b>\$2,000.00</b>	<b>\$1,000.00</b>
<b>Supplies</b>			
Minor Equipment	\$2,095.28	\$1,500.00	\$8,000.00
<b>Total Supplies</b>	<b>\$2,095.28</b>	<b>\$1,500.00</b>	<b>\$8,000.00</b>
<b>Capital</b>			
Buildings & Structures	-	\$3,000.00	-
Other Capital Improvements	-	\$25,000.00	-
<b>Total Capital</b>	<b>-</b>	<b>\$28,000.00</b>	<b>-</b>
<b>Other Expenses</b>			
Depreciation Expenses	\$523,771.22	-	-
<b>Total Other Expenses</b>	<b>\$523,771.22</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>			
IT Expense To IT Budget	\$6,540.00	\$9,417.00	\$8,679.83

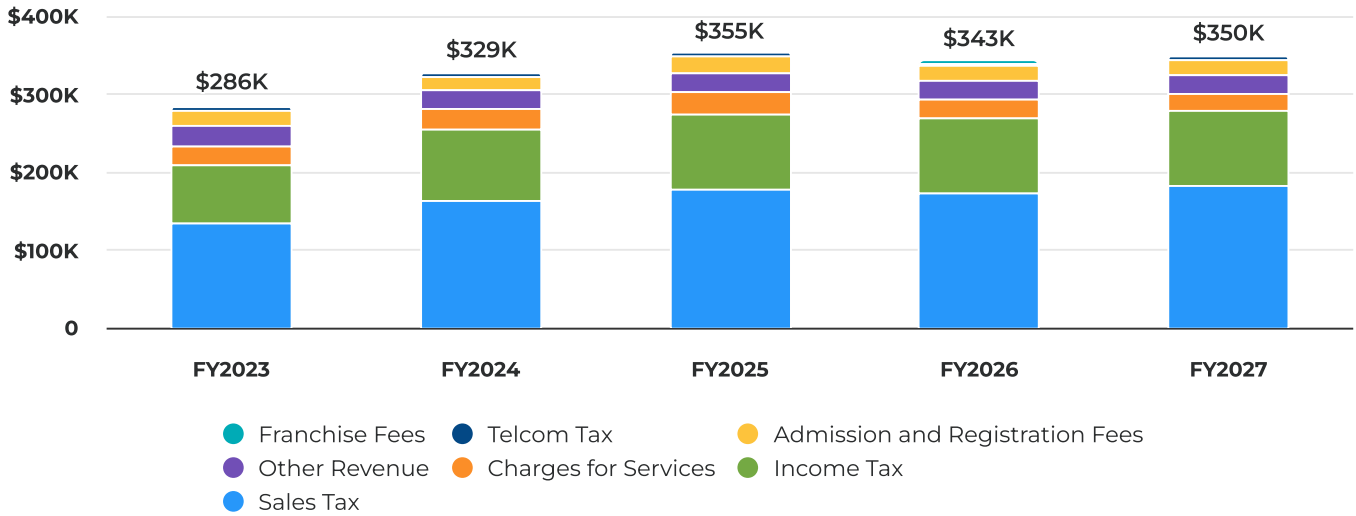
Pool

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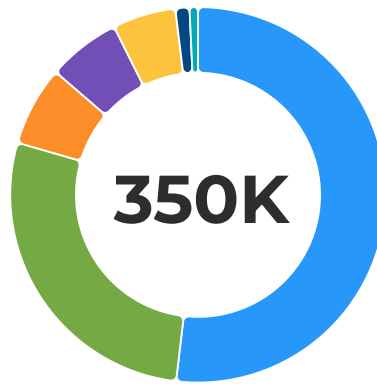
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Trans To City Prop/Eq/Reserves	\$100,000.00	\$107,000.00	\$20,000.00
Trans to Parks and Prog	-	-	\$120,000.00
<b>Total Transfers Out</b>	\$106,540.00	\$116,417.00	\$148,679.83
<b>Total Expenditures</b>	<b>\$837,627.20</b>	<b>\$341,717.00</b>	<b>\$347,179.83</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



Revenue Source	Amount	Percentage
Sales Tax	\$181,335	51.86%
Income Tax	\$96,555	27.61%
Other Revenue	\$24,000	6.86%
Charges for Services	\$22,000	6.29%
Admission and Registration Fees	\$19,000	5.43%
Telcom Tax	\$4,239	1.21%
Franchise Fees	\$2,543	0.73%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Sales Tax</b>			
Sales Tax	\$177,227.85	\$171,915.00	\$181,335.00
<b>Total Sales Tax</b>	\$177,227.85	\$171,915.00	\$181,335.00
<b>Income Tax</b>			
State Income/Local Use Tax	\$97,005.78	\$96,555.00	\$96,555.00
<b>Total Income Tax</b>	\$97,005.78	\$96,555.00	\$96,555.00
<b>Telcom Tax</b>			

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Simplified Muni Telecom Tx	\$5,005.04	\$4,239.00	\$4,239.00
<b>Total Telcom Tax</b>	<b>\$5,005.04</b>	<b>\$4,239.00</b>	<b>\$4,239.00</b>
<b>Charges for Services</b>			
Lesson Fees	\$21,929.17	\$20,000.00	\$18,000.00
Facility Rental	\$5,661.50	\$5,000.00	\$4,000.00
<b>Total Charges for Services</b>	<b>\$27,590.67</b>	<b>\$25,000.00</b>	<b>\$22,000.00</b>
<b>Franchise Fees</b>			
CATV Franchise	\$2,856.14	\$2,826.00	\$2,543.40
<b>Total Franchise Fees</b>	<b>\$2,856.14</b>	<b>\$2,826.00</b>	<b>\$2,543.40</b>
<b>Other Revenue</b>			
Season Passes	\$13,565.09	\$13,000.00	\$13,000.00
Concessions	\$11,461.12	\$11,000.00	\$11,000.00
Misc Revenue	\$500.00	-	-
<b>Total Other Revenue</b>	<b>\$25,526.21</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>
<b>Admission and Registration Fees</b>			
Daily Admission	\$19,922.29	\$18,000.00	\$19,000.00
<b>Total Admission and Registration Fees</b>	<b>\$19,922.29</b>	<b>\$18,000.00</b>	<b>\$19,000.00</b>
<b>Total Revenues</b>	<b>\$355,133.98</b>	<b>\$342,535.00</b>	<b>\$349,672.40</b>

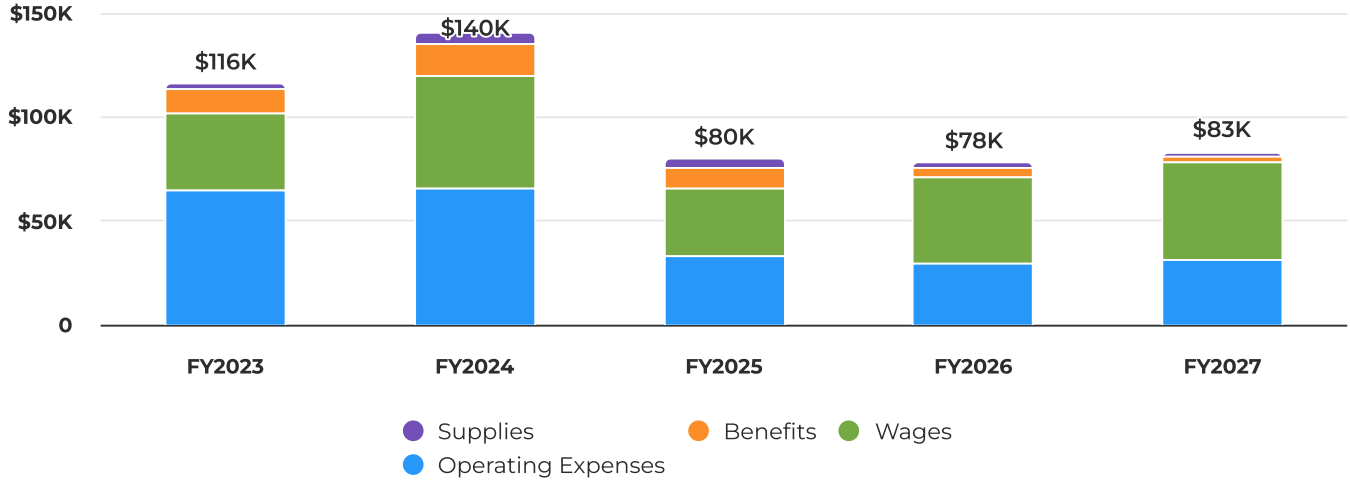
## Critical Measures

SWIMMING POOL'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 65%							
Actual Revenue Dedicated to O&M		60.3%	59.2%	73.1%	65.5%	61.8%	58.6%
Revenue Dedicated to Personnel Costs will not exceed 45%							
Actual Revenue Dedicated to Personnel Costs		37.7%	36.9%	45.8%	41.3%	39.2%	37.3%
Operating Cost (Less Personnel) will not exceed \$700 per day							
Actual Operating Cost (Less Personnel)/Day		\$775.17	\$779.80	\$795.39	\$811.30	\$827.53	\$844.08
Days Open		100	100	100	100	100	100
Reserves Balance		\$254,556	\$274,556	\$377,556	\$517,556	\$682,556	\$872,556
Reserves to Cover 90 days O&M Costs		\$50,971	\$51,085	\$52,585	\$54,131	\$55,726	\$57,370

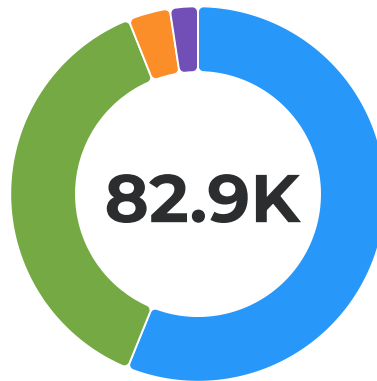
# Cemetery

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Operating Expenses	\$46,500	56.13%
Wages	\$31,350	37.84%
Benefits	\$3,000	3.62%
Supplies	\$2,000	2.41%

### Expenditures by Expense Type

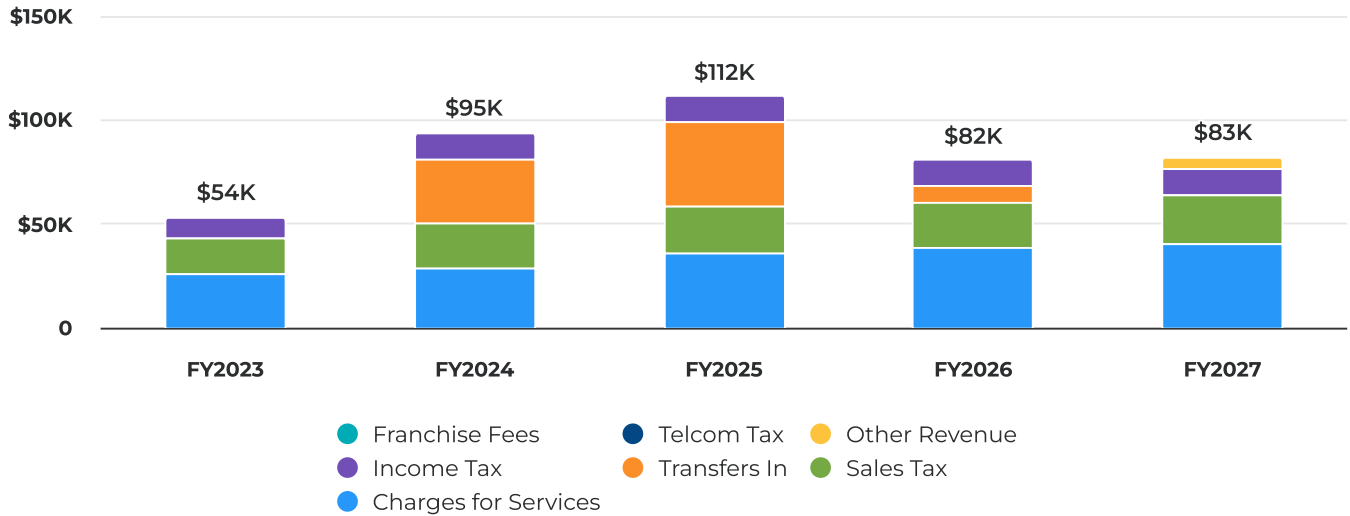
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$32,502.27	\$40,000.00	\$45,000.00
Overtime	\$315.90	\$1,500.00	\$1,500.00
<b>Total Wages</b>	\$32,818.17	\$41,500.00	\$46,500.00
<b>Benefits</b>			
Benefits - Health, Life	\$9,240.11	\$5,000.00	\$3,000.00
<b>Total Benefits</b>	\$9,240.11	\$5,000.00	\$3,000.00
<b>Operating Expenses</b>			

Cemetery

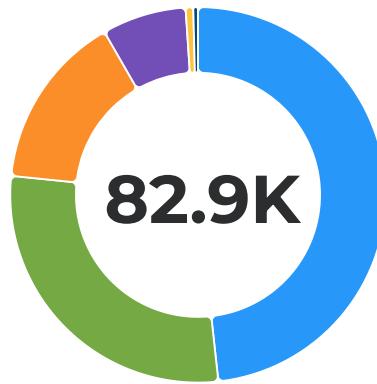
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Utilities	\$2,515.60	\$1,000.00	\$5,000.00
Insurance	\$658.80	\$530.00	\$800.00
Equipment Maint/ Repair	\$4,172.99	\$3,000.00	\$3,500.00
Vehicle Maint/Repair	\$2,034.68	\$800.00	\$2,000.00
Building Maintenance	-	\$1,000.00	\$1,000.00
Other Contractual Services	\$1,350.11	\$4,500.00	\$2,000.00
Fuels for Vehicles/Equip	-	\$250.00	\$250.00
Operating Supplies	\$9,238.47	\$13,000.00	\$10,000.00
Uniform & Safety Supplies	\$367.26	\$300.00	\$300.00
Maint/Repair Supplies	\$1,148.92	\$2,000.00	\$2,000.00
Vehicle Maint Supplies	\$5,973.72	\$400.00	\$500.00
Chemical Supplies	\$5,545.25	\$2,500.00	\$4,000.00
<b>Total Operating Expenses</b>	<b>\$33,005.80</b>	<b>\$29,280.00</b>	<b>\$31,350.00</b>
<b>Supplies</b>			
Minor Equipment	\$4,735.30	\$2,000.00	\$2,000.00
<b>Total Supplies</b>	<b>\$4,735.30</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>
<b>Total Expenditures</b>	<b>\$79,799.38</b>	<b>\$77,780.00</b>	<b>\$82,850.00</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



Charges for Services	\$40,000	48.27%
Sales Tax	\$23,485	28.34%
Income Tax	\$12,505	15.09%
Other Revenue	\$6,000	7.24%
Telcom Tax	\$549	0.66%
Franchise Fees	\$329	0.40%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Sales Tax</b>			
Sales Tax	\$22,953.07	\$22,265.00	\$23,485.00
<b>Total Sales Tax</b>	\$22,953.07	\$22,265.00	\$23,485.00
<b>Income Tax</b>			
State Income/Local Use Tax	\$12,563.40	\$12,505.00	\$12,505.00
<b>Total Income Tax</b>	\$12,563.40	\$12,505.00	\$12,505.00
<b>Telcom Tax</b>			

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Simplified Muni Telecom Tx	\$648.21	\$549.00	\$549.00
<b>Total Telecom Tax</b>	<b>\$648.21</b>	<b>\$549.00</b>	<b>\$549.00</b>
<b>Charges for Services</b>			
Grave Opening Fees	\$35,700.00	\$38,000.00	\$40,000.00
<b>Total Charges for Services</b>	<b>\$35,700.00</b>	<b>\$38,000.00</b>	<b>\$40,000.00</b>
<b>Franchise Fees</b>			
Cable Franchise Fee	\$367.32	\$366.00	\$329.40
<b>Total Franchise Fees</b>	<b>\$367.32</b>	<b>\$366.00</b>	<b>\$329.40</b>
<b>Other Revenue</b>			
Misc Revenue	\$75.00	-	\$6,000.00
<b>Total Other Revenue</b>	<b>\$75.00</b>	<b>-</b>	<b>\$6,000.00</b>
<b>Transfers In</b>			
Transfer from General Admin	\$40,000.00	-	-
Trans from Cem Brd of Mgrs Int	-	\$8,000.00	-
<b>Total Transfers In</b>	<b>\$40,000.00</b>	<b>\$8,000.00</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$112,307.00</b>	<b>\$81,685.00</b>	<b>\$82,868.40</b>

## Critical Measures

CEMETERY'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	95.2%	100.0%	111.0%	109.7%	107.0%	105.7%
Revenue Dedicated to Personnel Costs will not exceed 45%						
Actual Revenue Dedicated to Personnel Costs	56.9%	59.7%	66.7%	66.3%	64.7%	64.3%
Reserves Balance	\$0	\$0	\$16,000	\$34,000	\$55,000	\$77,500
Reserves to Cover 90 days O&M Costs	\$19,179	\$20,429	\$21,020	\$21,630	\$21,630	\$21,630
( Excess Planned for Road Improvements throughout the Cemetery						

# COMMUNITY DEVELOPMENT

*Mallord Hubbard, Director of Economic Development*

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**Budgetary Initiatives** Continue to effectively & strategically deploy incentives to support local investment and growth activities.

Continue Façade Improvement Program for commercial buildings within Business District.

Identify and pursue additional grant opportunities and other funding mechanisms necessary to support Development projects

Continue deploying incentives to spur additional construction of single family homes & other residential developments.

Highlight 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.

Continue implementing plans to enhance parking in the Downtown Square area.

Begin updating of Comprehensive Plan

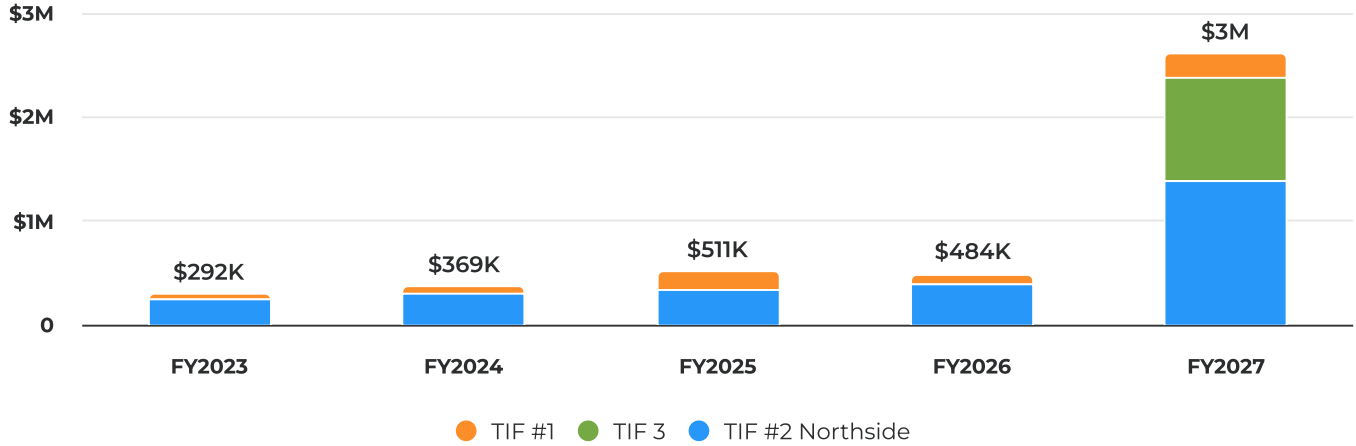
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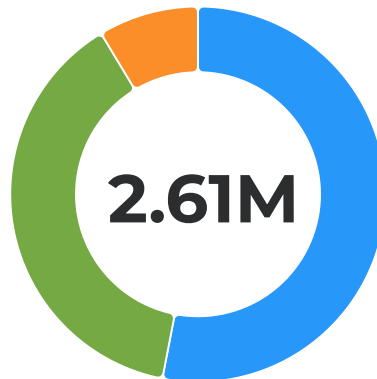
# TIF #1- TIF #2- TIF #3

## Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



<span style="color: blue;">●</span> TIF #2 Northside	<b>\$1,384,105</b>	53.04%
<span style="color: green;">●</span> TIF 3	<b>\$1,000,000</b>	38.32%
<span style="color: orange;">●</span> TIF #1	<b>\$225,400</b>	8.64%

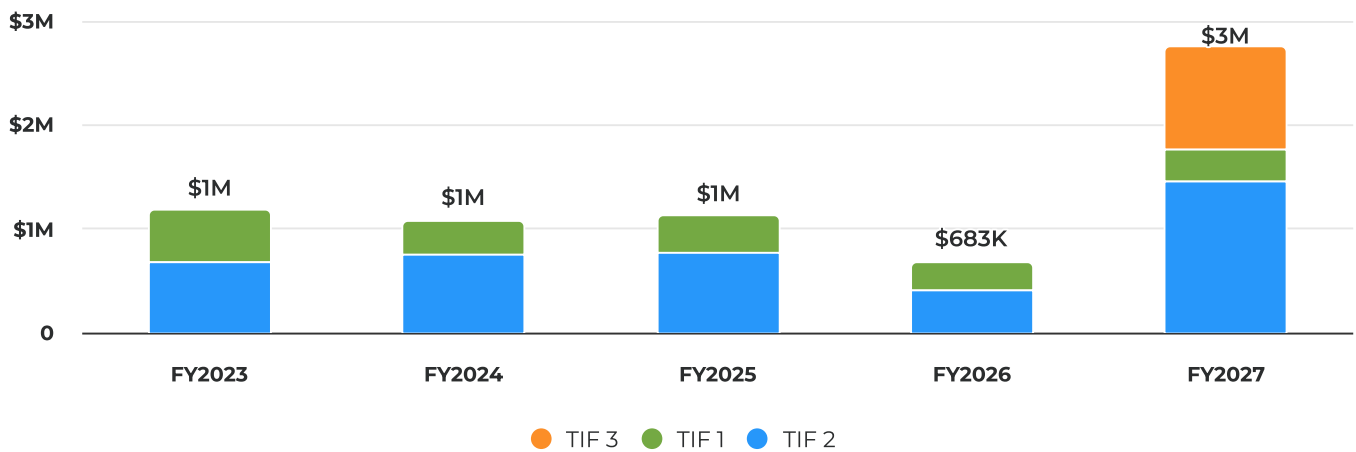
### Expenditures by Department

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>TIF #1</b>	\$183,729.80	\$93,500.00	\$225,400.00
Legal/Attorney Fees	-	\$2,500.00	\$2,500.00
Other Contractual Services	\$550.00	\$1,000.00	\$1,000.00
Depreciation Expense	\$30,518.40	-	-
Incentives	\$152,661.40	\$90,000.00	\$221,900.00
<b>TIF #2 Northside</b>	\$326,940.06	\$390,905.00	\$1,384,105.00
Other Capital Improvements	-	-	\$1,000,000.00
Interest Expense	-\$18,622.80	-	-
Legal/Attorney Fees	-	\$2,500.00	\$2,500.00

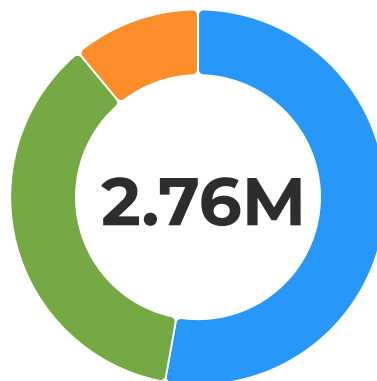
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Engineering/Consulting	-	\$50,000.00	\$50,000.00
Other Contractual Services	-	\$955.00	\$955.00
Transfer to TIF #2 Bond Repay	\$261,000.00	\$261,450.00	\$257,150.00
Incentives	\$84,562.86	\$76,000.00	\$73,500.00
<b>TIF 3</b>	-	-	\$1,000,000.00
Engineering for Capital	-	-	\$50,000.00
Other Capital Improvements	-	-	\$950,000.00
<b>Total Expenditures</b>	<b>\$510,669.86</b>	<b>\$484,405.00</b>	<b>\$2,609,505.00</b>

## Revenues by Fund

Historical Revenues by Fund



FY27 Revenues by Fund



● TIF 2	<b>\$1,460,000</b>	<b>52.82%</b>
● TIF 3	<b>\$1,000,000</b>	<b>36.18%</b>
● TIF 1	<b>\$304,000</b>	<b>11.00%</b>

## Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>TIF 1</b>	\$355,408.61	\$280,000.00	\$304,000.00
Property Tax (TIF)	\$342,047.55	\$275,000.00	\$300,000.00
Interest Income	\$13,361.06	\$5,000.00	\$4,000.00
<b>TIF 2</b>	\$768,145.05	\$403,000.00	\$1,460,000.00
Property Tax TIF #2	\$534,741.26	\$400,000.00	\$450,000.00
Interest Income	\$23,403.79	\$3,000.00	\$10,000.00
Bond Proceeds	-	-	\$1,000,000.00
From TIF #2 Bond Repayment	\$210,000.00	-	-
<b>TIF 3</b>	-	-	\$1,000,000.00
Bond Proceeds	-	-	\$1,000,000.00
<b>Total Revenues</b>	<b>\$1,123,553.66</b>	<b>\$683,000.00</b>	<b>\$2,764,000.00</b>

# TIF #2 Capital

City of Highland, Illinois					
TIF #2					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b><u>Engineering for Capital</u></b>					
Total Eng for Capital Account #505	0				
<b><u>Land Account #510</u></b>					
Total Land Account #510	0	0	0	0	0
<b><u>Building Account #520</u></b>					
Total Building Account #520	0	0	0	0	0
<b><u>Equipment Account #530</u></b>					
Total Equipment Account #530	0	0	0	0	0
<b><u>Lines, Roads, Etc Account #540</u></b>					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
<b><u>Other Capital Improvements Account #550</u></b>					
Sycamore & 40 access point- road improvements	1,000,000				
Total Other Capital Improvements Account #550	1,000,000	0	0	0	0
<b>Total Capital Expenditures Projected</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

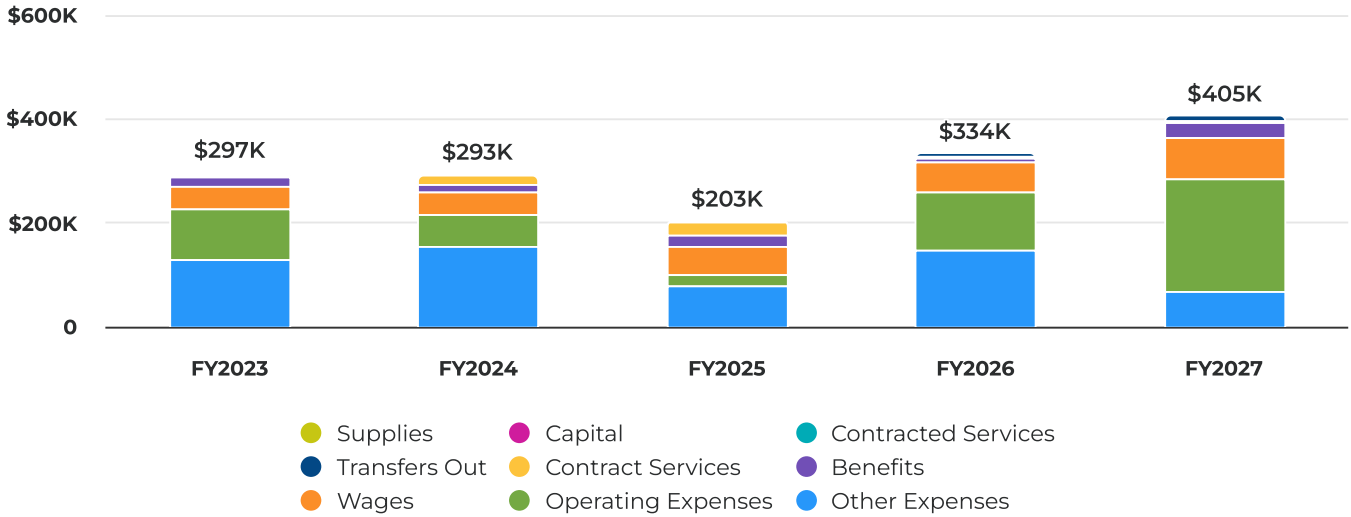
# TIF #3 Capital

City of Highland, Illinois					
TIF #3					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b><u>Engineering for Capital</u></b>					
Cally Lane Extension for Aldi Development	50,000				
<b>Total Eng for Capital Account #505</b>	<b>50,000</b>				
<b><u>Land Account #510</u></b>					
<b>Total Land Account #510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Building Account #520</u></b>					
<b>Total Building Account #520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Equipment Account #530</u></b>					
<b>Total Equipment Account #530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Lines, Roads, Etc Account #540</u></b>					
<b>Total Lines, Roads, Etc Account #540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Other Capital Improvements Account #550</u></b>					
Cally Lane Extension for Aldi Development	950,000				
<b>Total Other Capital Improvements Account #550</b>	<b>950,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Expenditures Projected</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

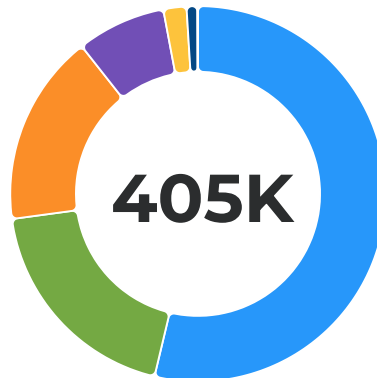
# Economic Development

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Expense Type	Amount	Percentage
Operating Expenses	\$217,800	53.73%
Wages	\$77,500	19.12%
Other Expenses	\$67,000	16.53%
Benefits	\$31,000	7.65%
Transfers Out	\$8,080	1.99%
Contract Services	\$3,700	0.91%
Supplies	\$250	0.06%

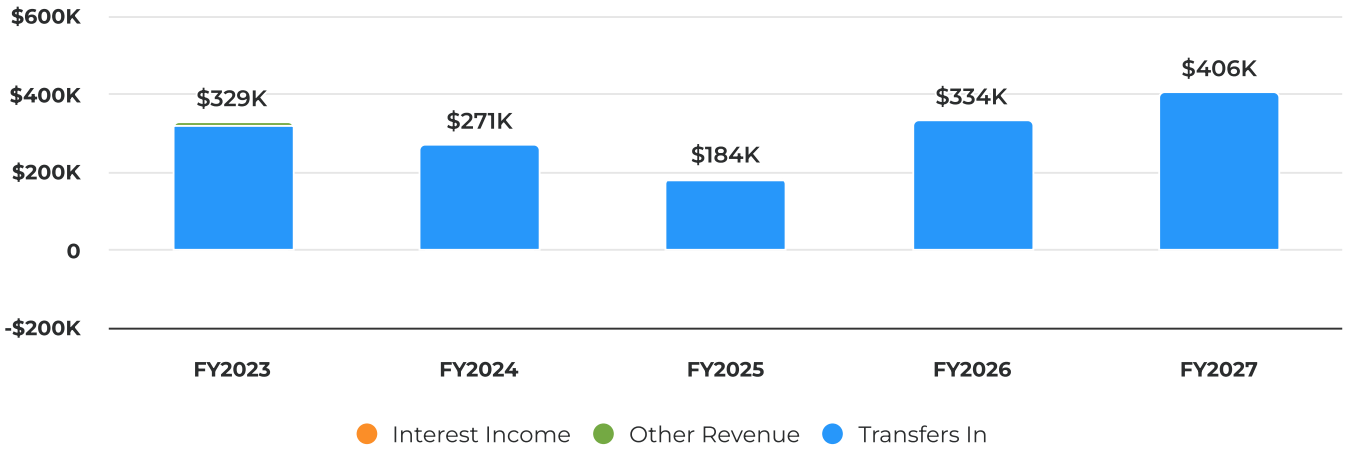
### Expenditures by Expense Type

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$53,766.51	\$55,000.00	\$77,500.00
<b>Total Wages</b>	\$53,766.51	\$55,000.00	\$77,500.00
<b>Benefits</b>			

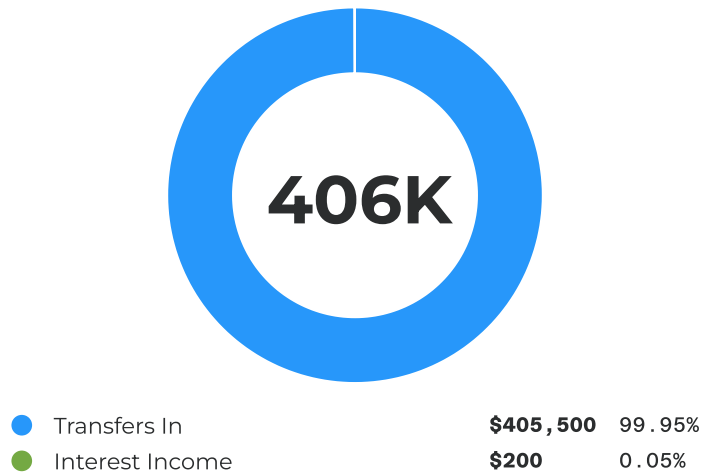
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Benefits Health and Life	\$8,684.82	\$8,500.00	\$11,000.00
Legal/Attorney Fees	\$10,193.25	\$2,000.00	\$20,000.00
<b>Total Benefits</b>	<b>\$18,878.07</b>	<b>\$10,500.00</b>	<b>\$31,000.00</b>
<b>Contract Services</b>			
Engineering/Consulting	\$23,310.65	-	-
Training And Travel	\$1,894.88	\$3,000.00	\$3,000.00
Telephone/Communications	\$620.78	\$700.00	\$700.00
<b>Total Contract Services</b>	<b>\$25,826.31</b>	<b>\$3,700.00</b>	<b>\$3,700.00</b>
<b>Operating Expenses</b>			
Postage	\$703.67	-	-
Other Contractual Services	\$18,044.37	\$110,000.00	\$213,000.00
Marketing	\$3,795.00	\$3,500.00	\$4,000.00
Department Specific Technology	-	\$600.00	\$500.00
Office Supplies	-	\$100.00	\$100.00
Operating Supplies	-	\$200.00	\$200.00
<b>Total Operating Expenses</b>	<b>\$22,543.04</b>	<b>\$114,400.00</b>	<b>\$217,800.00</b>
<b>Contracted Services</b>			
Contractual/Technological	\$249.12	-	-
<b>Total Contracted Services</b>	<b>\$249.12</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>			
Minor Equipment	-	\$250.00	\$250.00
<b>Total Supplies</b>	<b>-</b>	<b>\$250.00</b>	<b>\$250.00</b>
<b>Other Expenses</b>			
Depreciation Expense	\$21,734.81	-	-
Incentives	\$22,578.57	\$30,725.00	\$8,500.00
Business District Incentives	\$34,141.61	\$114,500.00	\$58,500.00
<b>Total Other Expenses</b>	<b>\$78,454.99</b>	<b>\$145,225.00</b>	<b>\$67,000.00</b>
<b>Transfers Out</b>			
IT Expense To IT Budget	\$3,264.00	\$4,709.00	\$8,079.83
<b>Total Transfers Out</b>	<b>\$3,264.00</b>	<b>\$4,709.00</b>	<b>\$8,079.83</b>
<b>Total Expenditures</b>	<b>\$202,982.04</b>	<b>\$333,784.00</b>	<b>\$405,329.83</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



## Revenues by Revenue Source

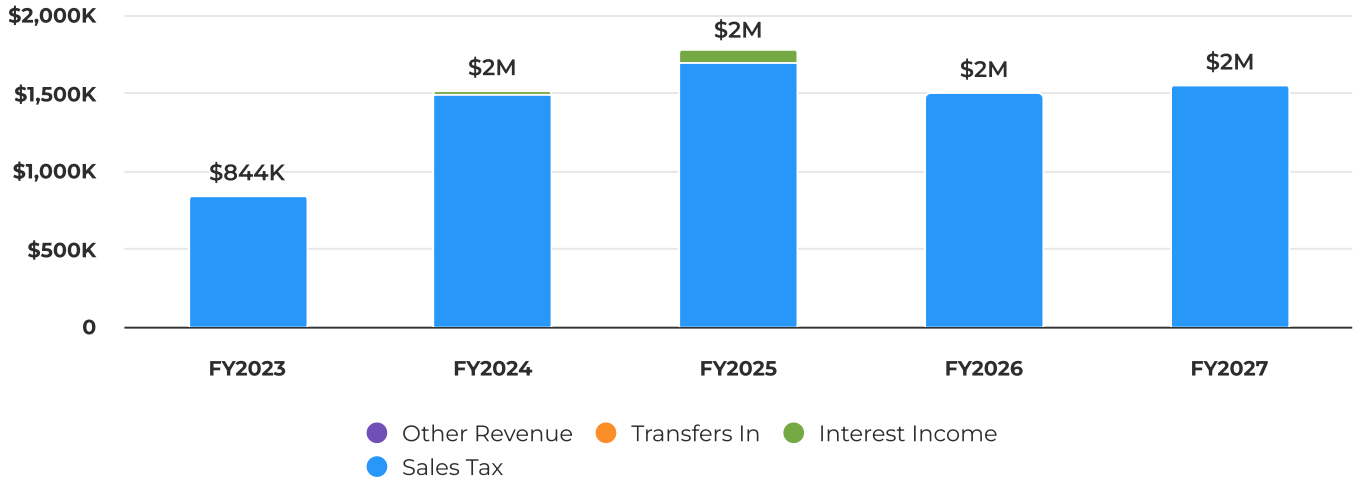
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Other Revenue</b>			
Misc Revenue	\$2,700.00	-	-
<b>Total Other Revenue</b>	\$2,700.00	-	-
<b>Interest Income</b>			
Interest Income	\$1,119.38	\$500.00	\$200.00
<b>Total Interest Income</b>	\$1,119.38	\$500.00	\$200.00
<b>Transfers In</b>			
From General Admin Fund	\$180,000.00	\$219,000.00	\$247,000.00
From B & Z	-	-	\$100,000.00
Transfer From Bus District A	-	\$114,500.00	\$58,500.00
<b>Total Transfers In</b>	\$180,000.00	\$333,500.00	\$405,500.00
<b>Total Revenues</b>	<b>\$183,819.38</b>	<b>\$334,000.00</b>	<b>\$405,700.00</b>



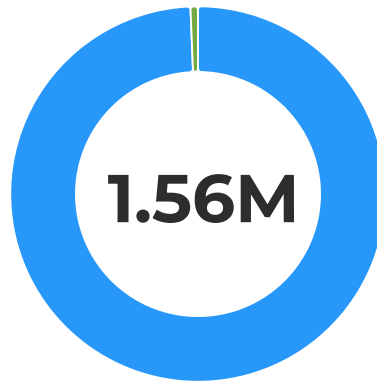
# Business District

## Revenues by Revenue Source

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source



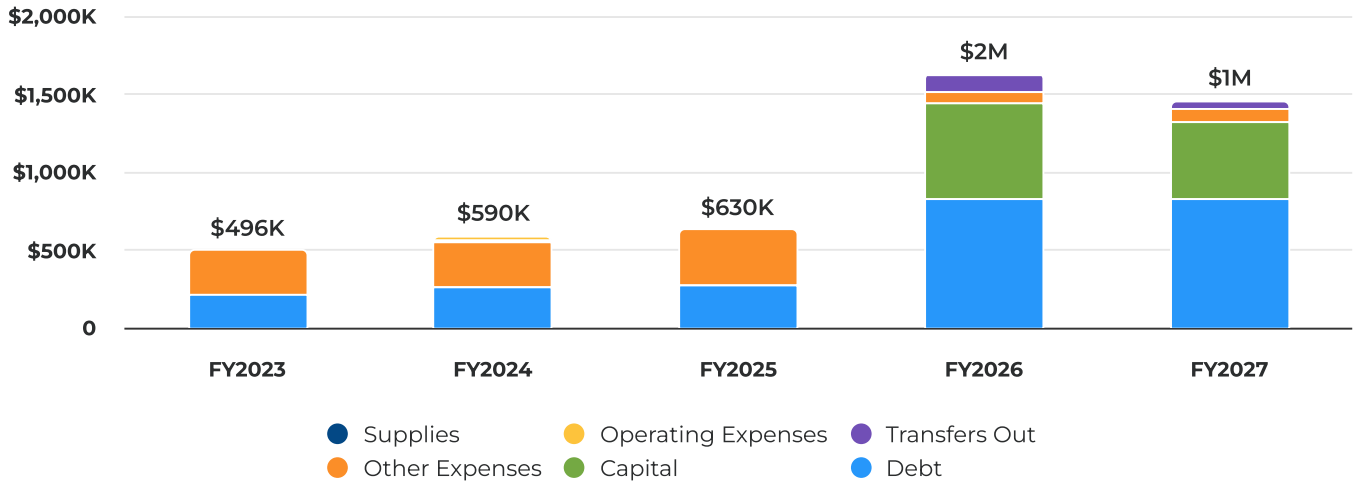
<span style="color: blue;">●</span> Sales Tax	<b>\$1,550,000</b>	99.36%
<span style="color: green;">●</span> Interest Income	<b>\$10,000</b>	0.64%

### Revenues by Revenue Source

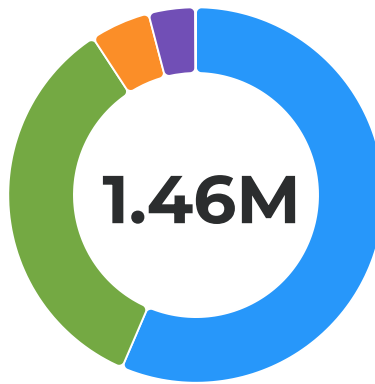
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Sales Tax</b>	\$1,698,174.98	\$1,500,000.00	\$1,550,000.00
Business District Sales Tax	\$1,698,174.98	\$1,500,000.00	\$1,550,000.00
<b>Other Revenue</b>	\$615.25	-	-
Miscellaneous Revenue	\$615.25	-	-
<b>Interest Income</b>	\$84,650.86	\$4,000.00	\$10,000.00
Interest Income	\$84,650.86	\$4,000.00	\$10,000.00
<b>Total Revenues</b>	<b>\$1,783,441.09</b>	<b>\$1,504,000.00</b>	<b>\$1,560,000.00</b>

# Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Expense Type



Expense Type	Amount	Percentage
Debt	\$822,594	56.45%
Capital	\$500,000	34.31%
Other Expenses	\$75,000	5.15%
Transfers Out	\$58,500	4.01%
Operating Expenses	\$1,000	0.07%

## Expenditures by Expense Type

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Operating Expenses</b>	\$150.00	\$1,000.00	\$1,000.00
Other Contractual Services	\$150.00	\$1,000.00	\$1,000.00
<b>Capital</b>	-	\$610,000.00	\$500,000.00
Other Capital Improvements	-	\$610,000.00	\$500,000.00
<b>Other Expenses</b>	\$361,567.95	\$75,000.00	\$75,000.00
Depreciation Expense	\$316,817.84	-	-
Incentives	\$44,750.11	\$75,000.00	\$75,000.00
<b>Transfers Out</b>	-	\$114,500.00	\$58,500.00

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Transfer To Economic Dev	-	\$114,500.00	\$58,500.00
<b>Debt</b>	\$268,238.34	\$826,455.00	\$822,594.25
Interest Payments	\$268,088.34	-	-
Principal Payments	-	\$555,000.00	\$570,000.00
Interest Expense	-	\$271,155.00	\$252,294.25
Debt Service Charges	\$150.00	\$300.00	\$300.00
<b>Total Expenditures</b>	<b>\$629,956.29</b>	<b>\$1,626,955.00</b>	<b>\$1,457,094.25</b>

## Business District- Capital

City of Highland, Illinois					
Business District A					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b><u>Engineering for Capital</u></b>					
<b>Total Eng for Capital Account #505</b>					
<b><u>Land Account #510</u></b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b><u>Building Account #520</u></b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b><u>Equipment Account #530</u></b>					
<b>Total Equipment Account #530</b>	0	0	0	0	0
<b><u>Lines, Roads, Etc Account #540</u></b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b><u>Other Capital Improvements Account #550</u></b>					
Public Works Remodel					
KRC New Roof	500,000				
<b>Total Other Capital Improvements Account #550</b>	500,000	0	0	0	0
<b>Total Capital Expenditures Projected</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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.

### **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 2026-2027

## Budget Goals

### Major Initiatives- 2026-2027

#### Street and Alley/Public Works Admin.

- Replace a new dump truck
- Replace a new backhoe
- New pothole machine that is shared with other departments
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city

#### Non Home Rule Sales Tax

- Continue payments for eastern and southern peripheral routes
- Pavement Rehabilitation for improvements to the original town streets, specifically 12<sup>th</sup> and 13<sup>th</sup> streets
- Preliminary engineering for a new shared use path from the Lindenthal Campus to the new Primary Campus along Parkhill Drive and through the VFW property
- Preliminary engineering to reconstruct Poplar Street from VFW Road to Arkansas Road

#### Motor Fuel Tax

- Sealcoating city streets program

#### Water Treatment Plant

- Continue replacement of process control devices throughout the plant
- Clean out sludge lagoon #1, and #2
- Continue improvements to the plant buildings
- Replace filter media material

#### Water Distribution

- Replace service truck
- New pothole machine that is shared with other departments
- Replace water mains

#### Sewer Collection

- Cured-In-Place Pipe lining
- Update the sewer camera software and equipment

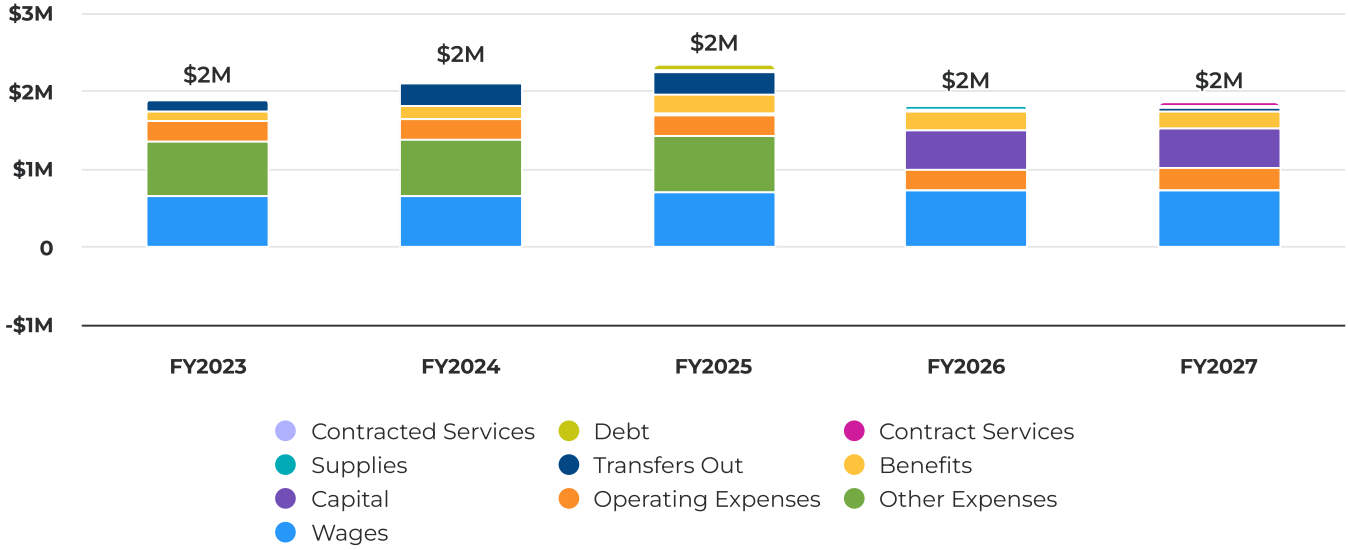
#### Water Reclamation Facility

- Purchase Compact Wheel Loader

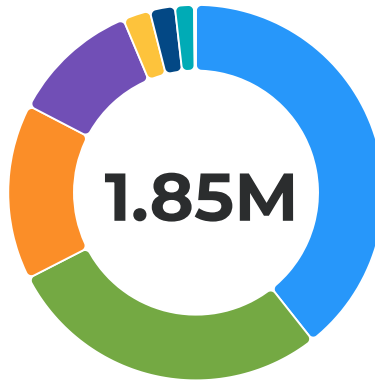
# Street & Alley

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Expense Type	Amount	Percentage
Wages	\$727,371	39.35%
Capital	\$520,000	28.13%
Operating Expenses	\$280,140	15.15%
Benefits	\$204,195	11.05%
Transfers Out	\$43,359	2.35%
Supplies	\$40,000	2.16%
Contract Services	\$30,500	1.65%
Contracted Services	\$3,000	0.16%

### Expenditures by Expense Type

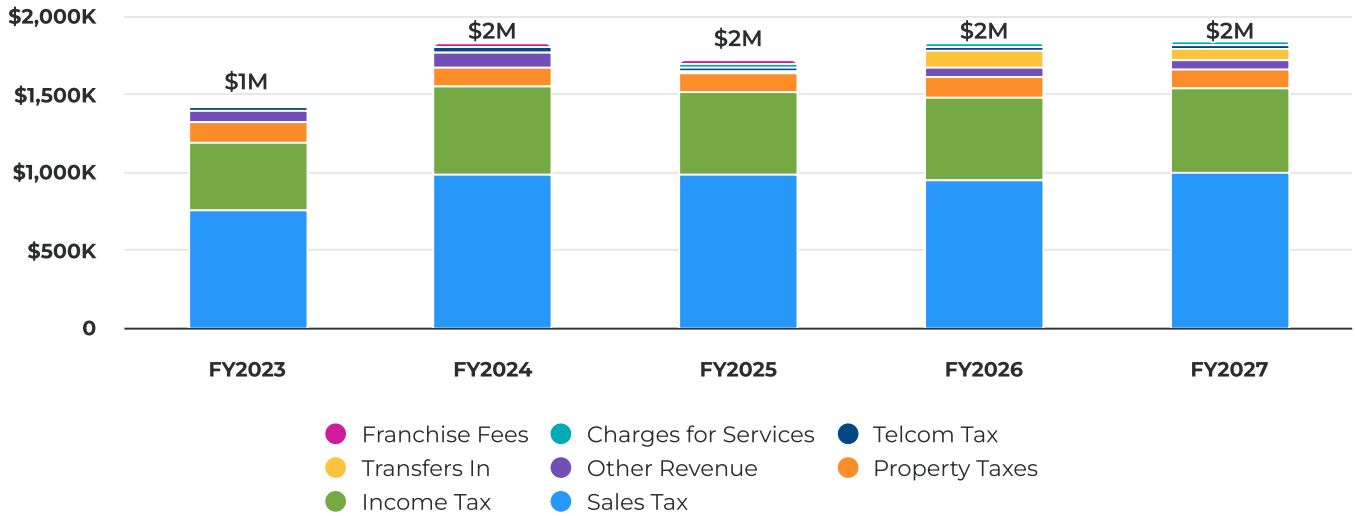
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$685,932.22	\$694,966.95	\$707,371.02
Overtime	\$18,908.77	\$20,000.00	\$20,000.00

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Total Wages</b>	\$704,840.99	\$714,966.95	\$727,371.02
<b>Benefits</b>			
Benefits - Health & Life	\$150,650.81	\$173,805.67	\$159,194.65
Benefits - Other	\$22,163.36	-	-
Benefit Social Sec/Medicare	-\$158.00	-	-
Benefit IMRF	-\$125.97	-	-
Salary/Car Allowance	\$16.62	\$30.00	-
Legal/Attorney Fees	\$65,793.16	\$45,000.00	\$45,000.00
<b>Total Benefits</b>	\$238,339.98	\$218,835.67	\$204,194.65
<b>Contract Services</b>			
Engineering/Consulting	\$11,107.08	\$20,000.00	\$25,000.00
Training And Travel	\$1,452.48	\$2,000.00	\$2,000.00
Telephone/Communications	\$2,985.69	\$3,500.00	\$3,500.00
<b>Total Contract Services</b>	\$15,545.25	\$25,500.00	\$30,500.00
<b>Operating Expenses</b>			
Postage	\$117.16	\$100.00	\$100.00
Utilities	\$18,293.80	\$22,000.00	\$20,000.00
Rentals And Leases	\$3,055.92	\$3,500.00	\$3,500.00
Insurance	\$5,976.53	\$8,000.00	\$9,000.00
Equipment Maint And Repair	\$11,252.89	\$20,000.00	\$16,000.00
Vehicle Maint/Repair	\$30,331.88	\$20,000.00	\$17,000.00
Building Maintenance	\$10,142.47	\$7,500.00	\$7,500.00
Other Contractual Services	\$35,195.04	\$35,000.00	\$35,000.00
Trees-Contracted Work	\$83,511.00	\$70,000.00	\$80,000.00
Department Specific Technology	-	\$5,090.00	\$5,340.00
Office Supplies	\$33.12	\$200.00	\$200.00
Fuels for Vehicles/Equip	\$28,907.56	\$40,000.00	\$35,000.00
Operating Supplies	\$23,458.55	\$20,000.00	\$20,000.00
Uniform & Safety Supplies	\$4,405.26	\$4,500.00	\$5,000.00
Maint/Repair Supplies	\$14,672.78	\$8,000.00	\$10,000.00
Vehicle Maint Supplies	\$4,829.13	\$10,000.00	\$8,000.00
Chemical Supplies	\$6,281.50	\$8,500.00	\$8,500.00
<b>Total Operating Expenses</b>	\$280,464.59	\$282,390.00	\$280,140.00
<b>Contracted Services</b>			
Contractual/Technological	\$7,968.07	\$3,100.00	\$3,000.00

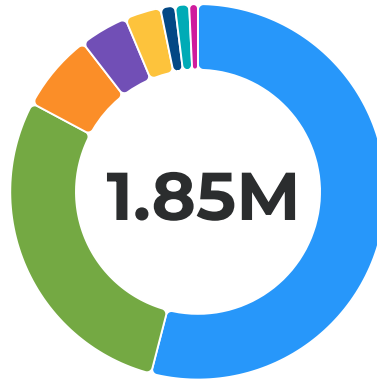
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Total Contracted Services</b>	\$7,968.07	\$3,100.00	\$3,000.00
<b>Supplies</b>			
Minor Equipment	\$19,774.02	\$30,000.00	\$30,000.00
Minor Eq.-Storm Drainage	-	\$10,000.00	\$10,000.00
<b>Total Supplies</b>	\$19,774.02	\$40,000.00	\$40,000.00
<b>Capital</b>			
Engineering For Capital	-	\$15,000.00	-
Buildings & Structures	-	\$150,000.00	-
Equipment	\$18,449.02	\$183,000.00	\$395,000.00
Roads Etc - New/Repl	-	\$110,000.00	\$110,000.00
Storm Drainage	-	\$50,000.00	\$15,000.00
<b>Total Capital</b>	\$18,449.02	\$508,000.00	\$520,000.00
<b>Other Expenses</b>			
Depreciation Expenses	\$708,251.72	-	-
<b>Total Other Expenses</b>	\$708,251.72	-	-
<b>Transfers Out</b>			
IT Expense To IT Budget	\$32,688.00	\$42,377.00	\$43,358.81
Trans To City Prop/Eq/Reserves	\$250,000.00	-	-
<b>Total Transfers Out</b>	\$282,688.00	\$42,377.00	\$43,358.81
<b>Debt</b>			
Amortization Expense- Lease	\$57,205.44	-	-
<b>Total Debt</b>	\$57,205.44	-	-
<b>Total Expenditures</b>	<b>\$2,333,527.08</b>	<b>\$1,835,169.62</b>	<b>\$1,848,564.48</b>

# Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Revenue Source	Amount	Percentage
Sales Tax	\$999,075	54.04%
Income Tax	\$531,975	28.77%
Property Taxes	\$124,000	6.71%
Transfers In	\$77,000	4.16%
Other Revenue	\$57,250	3.10%
Telcom Tax	\$23,355	1.26%
Charges for Services	\$22,200	1.20%
Franchise Fees	\$14,013	0.76%

## Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Property Taxes</b>			
P.Tax-1/2 Rd & Bridge	\$114,038.12	\$120,000.00	\$115,000.00
R.Tax-1/2 Rd/Bridge-Helve	\$8,117.72	\$12,000.00	\$6,000.00
R.Tax-1/2 Rd/Bridge-Salin	\$3,057.28	\$3,000.00	\$3,000.00
<b>Total Property Taxes</b>	<b>\$125,213.12</b>	<b>\$135,000.00</b>	<b>\$124,000.00</b>

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Sales Tax</b>			
Sales Tax	\$976,446.43	\$947,175.00	\$999,075.00
<b>Total Sales Tax</b>	\$976,446.43	\$947,175.00	\$999,075.00
<b>Income Tax</b>			
State Income/Local Use Tax	\$534,458.57	\$531,975.00	\$531,975.00
<b>Total Income Tax</b>	\$534,458.57	\$531,975.00	\$531,975.00
<b>Telcom Tax</b>			
Simplified Muni Telecom Tx	\$27,575.51	\$23,355.00	\$23,355.00
<b>Total Telcom Tax</b>	\$27,575.51	\$23,355.00	\$23,355.00
<b>Charges for Services</b>			
Rental/Lease Revenue	\$7,200.00	\$7,200.00	\$7,200.00
Connection Fees	\$15,863.15	\$15,000.00	\$15,000.00
<b>Total Charges for Services</b>	\$23,063.15	\$22,200.00	\$22,200.00
<b>Franchise Fees</b>			
Cable Franchise Fee	\$15,625.90	\$15,570.00	\$14,013.00
<b>Total Franchise Fees</b>	\$15,625.90	\$15,570.00	\$14,013.00
<b>Other Revenue</b>			
Misc Street Div	\$1,490.96	\$10,000.00	\$10,000.00
Government Reimbursements	-	\$49,913.28	\$47,250.00
Gain on Sale of Asset	\$9,022.00	-	-
<b>Total Other Revenue</b>	\$10,512.96	\$59,913.28	\$57,250.00
<b>Transfers In</b>			
From City Prop/Eq/Reserves	-	\$100,000.00	\$77,000.00
<b>Total Transfers In</b>	-	\$100,000.00	\$77,000.00
<b>Total Revenues</b>	<b>\$1,712,895.64</b>	<b>\$1,835,188.28</b>	<b>\$1,848,868.00</b>

# Streets- Capital Projects

City of Highland, Illinois					
Street Department					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
<b>Replace 2011 International Dump Truck</b>	185,000				
Kubota Tractor Replacement (2003)		30,000			
Replace Case Tractor Mower (2000)		150,000			
Replace Backhoe	160,000		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	117,000
New Potholing Machine (shared with Elec., WS)	50,000				
Tyler Software Share		12,500	12,500	12,500	12,500
<b>Total Equipment Account #530</b>	395,000	489,500	484,500	129,500	129,500
<b>Lines, Roads, Etc Account #540</b>					
<b>Sidewalks/Road Improvements</b>	100,000	100,000	100,000	100,000	100,000
Seal Coating Alleys	10,000	10,000	10,000	10,000	10,000
<b>Total Lines, Roads, Etc Account #540</b>	110,000	110,000	110,000	110,000	110,000
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Storm Drainage Account #550-50</b>					
<b>Storm Drainage</b>	15,000	50,000	50,000	50,000	50,000
<b>Total Storm Drainage Account #550-50</b>	15,000	50,000	50,000	50,000	50,000
<b>Total Capital Improvements</b>	520,000	649,500	644,500	289,500	289,500
<b>Department Specific Technology</b>					
Revize Website Maint	340	340	340	340	340
Springbrook Maintenance	5,000	5,000			
	5,340	5,340	340	340	340

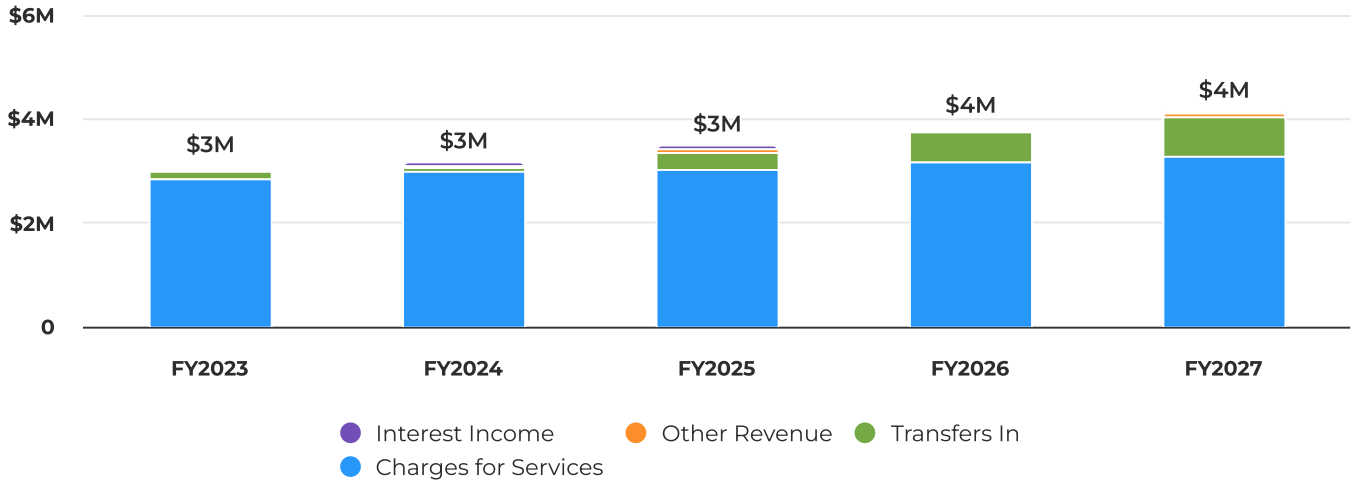
# Critical Measures

<b>STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	78.1%	75.0%	86.3%	88.3%	89.4%	89.7%
O & M Cost per paved lane mile will not exceed \$19,000	\$20,109	\$20,130	\$20,667	\$21,218	\$21,785	\$22,368
Personnel Cost per paved lane mile will not exceed \$13,000	\$13,467	\$13,433	\$13,836	\$14,251	\$14,678	\$15,119
Paved Lane Miles	66	66	66	66	66	66
Reserves Balance	\$1,826,592	\$1,749,592	\$1,749,592	\$1,749,592	\$1,749,592	\$1,749,592
Reserves to Cover 90 days O&M Costs	\$327,247	\$327,591	\$336,329	\$345,307	\$354,533	\$364,012

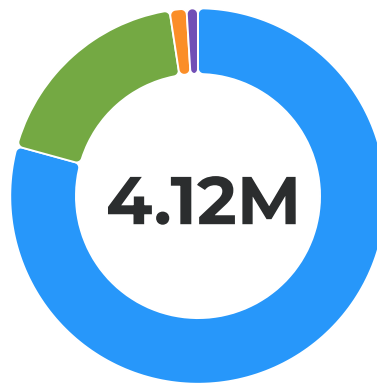
# Water

## Revenues by Revenue Source

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source



Charges for Services	\$3,269,988	79.27%
Transfers In	\$755,000	18.30%
Other Revenue	\$60,000	1.45%
Interest Income	\$40,000	0.97%

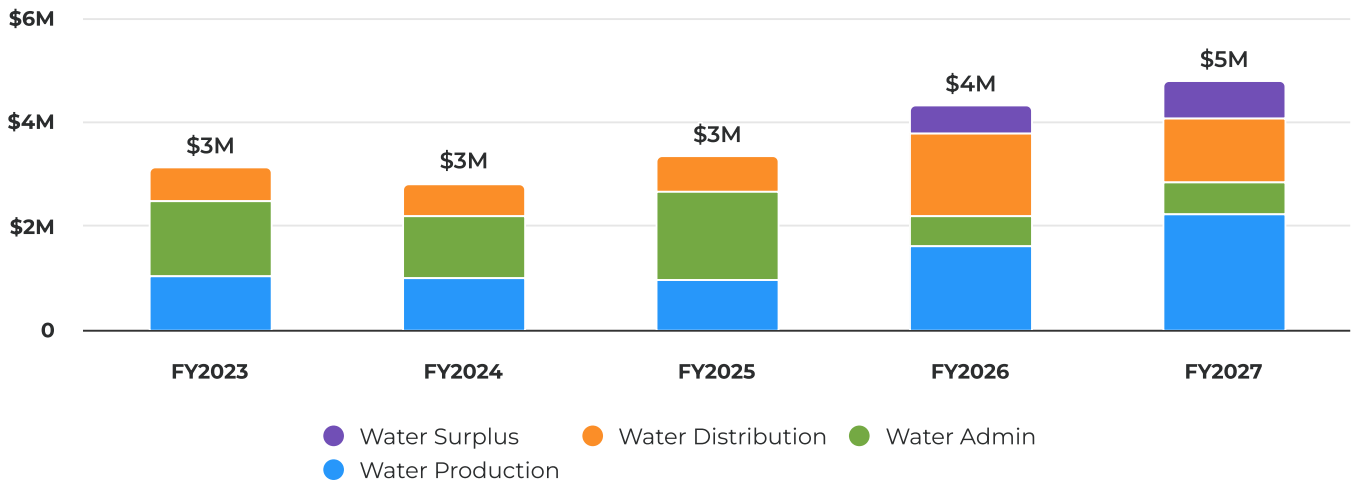
### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Charges for Services</b>	\$3,034,039.08	\$3,161,008.00	\$3,269,988.00
Sales/ Extra Sales	\$3,005,623.88	\$3,138,008.00	\$3,226,488.00
Connection Fees	\$28,415.20	\$20,000.00	\$40,000.00
Extra Bulk Sales	-	\$3,000.00	\$3,500.00
<b>Other Revenue</b>	\$57,008.96	\$56,000.00	\$60,000.00
Misc Revenue	\$57,008.96	\$56,000.00	\$60,000.00
<b>Interest Income</b>	\$62,573.11	\$42,000.00	\$40,000.00
Interest Income	\$25,495.04	\$12,000.00	\$25,000.00
Interest Income	\$37,078.07	\$30,000.00	\$15,000.00

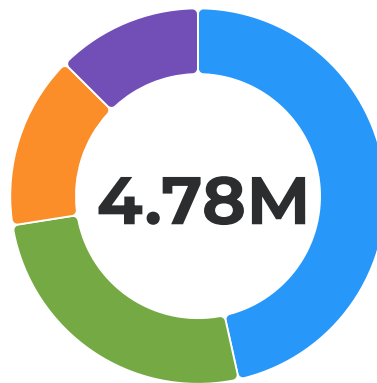
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Transfers In</b>	\$323,415.20	\$570,000.00	\$755,000.00
From Water Surplus/Repl	-	\$540,000.00	\$715,000.00
From Water Fund	\$323,415.20	\$30,000.00	\$40,000.00
<b>Total Revenues</b>	<b>\$3,477,036.35</b>	<b>\$3,829,008.00</b>	<b>\$4,124,988.00</b>

## Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



Water Production	\$2,225,607	46.52%
Water Admin	\$1,243,406	25.99%
Water Distribution	\$715,000	14.95%
Water Surplus	\$600,195	12.55%

## Expenditures by Department

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Water Admin</b>			
Regular Salaries	\$96,149.77	\$100,510.78	\$104,617.73
Overtime	\$96.95	\$1,000.00	\$1,000.00
Benefits - Health & Life	\$19,489.27	\$26,502.09	\$28,485.30

Water

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Benefit Social Sec/Medicare	\$7,179.82	\$8,010.30	\$8,324.56
Benefit IMRF	\$5,938.69	\$6,711.75	\$6,246.14
Salary/Car Allowance	\$16.17	\$30.00	-
Auditing	\$1,750.00	\$1,750.00	\$6,000.00
Legal / Attorney Fees	\$228.95	\$1,500.00	\$1,500.00
Training And Travel	\$473.59	\$2,000.00	\$2,000.00
Admin Exp To General Admin	\$146,004.00	\$146,002.50	\$146,002.50
IT Expense To IT Budget	\$3,264.00	\$4,709.00	\$10,009.83
Telephone / Communications	\$620.73	\$700.00	\$700.00
Postage	\$105.99	\$100.00	\$100.00
Utilities	\$1,934.14	\$2,000.00	\$2,000.00
Rentals And Leases	\$219.25	\$1,000.00	\$1,200.00
Insurance	\$45,796.45	\$45,000.00	\$46,000.00
Vehicle Maint/Repair	\$40.00	\$1,000.00	\$1,000.00
Other Contractual Services	\$19,580.84	\$25,000.00	\$25,000.00
Contractual/Technological	\$7,927.84	\$1,200.00	\$1,200.00
Department Specific Technology	-	\$7,540.00	\$7,120.00
Office Supplies	-	\$200.00	\$200.00
Operating Supplies	\$219.47	\$500.00	\$500.00
Uniform & Safety Supplies	\$129.99	\$200.00	\$200.00
Vehicle Maint Supplies	-	\$100.00	\$100.00
Minor Equipment	\$79.67	\$1,000.00	\$1,000.00
Depreciation Expenses	\$788,479.78	-	-
Transfer-Water Alt.Bd I&R	\$200,004.00	\$200,000.00	\$199,689.25
Transfer To Water Surplus	\$323,415.20	-	-
Pension Expense	\$36,987.24	-	-
<b>Total Water Admin</b>	<b>\$1,706,131.80</b>	<b>\$584,266.42</b>	<b>\$600,195.31</b>
<b>Water Production</b>			
Regular Salaries	\$357,342.88	\$323,261.91	\$332,958.45
Overtime	\$9,210.64	\$10,000.00	\$10,000.00
Benefits - Health & Life	\$59,324.95	\$69,349.41	\$65,444.30
Benefits - Other	-\$20,796.74	-	-
Benefit Social Sec/Medicare	\$25,450.87	\$24,959.22	\$25,700.82
Benefit IMRF	\$21,774.22	\$20,913.51	\$19,284.01

Water

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Engineering / Consulting	\$24,160.76	\$20,000.00	\$10,000.00
Training And Travel	\$615.46	\$2,000.00	\$2,000.00
IT Expense To IT Budget	\$13,080.00	\$18,834.00	\$26,019.32
Telephone / Communications	\$1,419.06	\$1,630.00	\$1,700.00
Postage	\$169.68	\$100.00	\$100.00
Utilities	\$119,594.99	\$100,000.00	\$120,000.00
Equipment Maint And Repair	\$32,963.53	\$60,000.00	\$50,000.00
Vehicle Maint/Repair	-	\$1,500.00	\$500.00
Building Maintenance	\$5,514.38	\$30,000.00	\$15,000.00
Other Contractual Services	\$57,996.16	\$70,000.00	\$130,000.00
Lab Testing	\$10,593.25	\$17,000.00	\$20,000.00
Contractual/Technological	\$3,062.56	\$1,440.00	\$1,500.00
Office Supplies	\$165.67	\$300.00	\$300.00
Fuels for Vehicles/Equip	\$797.20	\$1,500.00	\$1,500.00
Operating Supplies	\$12,438.35	\$35,000.00	\$35,000.00
Uniform & Safety Supplies	\$2,038.91	\$1,500.00	\$1,500.00
Maint/Repair Supplies	\$10,791.40	\$10,000.00	\$10,000.00
Vehicle Maint Supplies	\$194.79	\$200.00	\$100.00
Minor Equipment	\$26,440.47	\$10,000.00	\$10,000.00
Chemical Supplies	\$183,192.74	\$210,000.00	\$240,000.00
Engineering For Capital	-	\$55,000.00	\$45,000.00
Buildings & Structures	-	\$120,000.00	\$200,000.00
Equipment	-	\$43,000.00	\$30,000.00
Other Capital Improvements	-	\$350,000.00	\$822,000.00
<b>Total Water Production</b>	<b>\$957,536.18</b>	<b>\$1,607,488.05</b>	<b>\$2,225,606.90</b>
<b>Water Distribution</b>			
Regular Salaries	\$382,824.76	\$384,323.44	\$377,452.23
Overtime	\$6,714.70	\$15,000.00	\$15,000.00
Benefits - Health & Life	\$90,605.47	\$97,600.13	\$107,089.98
Benefits - Other	\$17,811.62	-	-
Benefit Social Sec/Medicare	\$29,232.60	\$29,699.44	\$29,242.30
Benefit IMRF	\$24,080.81	\$24,884.92	\$21,941.28
Engineering / Consulting	\$2,365.56	-	-

Water

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Training And Travel	\$1,019.09	\$1,000.00	\$3,500.00
IT Expense To IT Budget	\$13,080.00	\$23,543.00	\$5,779.83
Telephone / Communications	\$1,738.99	\$1,900.00	\$1,900.00
Postage	\$1,364.30	-	-
Utilities	\$10,203.70	\$7,000.00	\$11,000.00
Equipment Maint And Repair	\$25.84	\$7,000.00	\$1,000.00
Vehicle Maint/Repair	\$1,111.39	\$5,500.00	\$6,000.00
Building Maintenance	\$4,553.47	\$2,000.00	\$8,500.00
Other Contractual Services	\$1,385.96	\$2,000.00	\$2,000.00
Lab Testing	\$3,960.25	\$3,500.00	\$5,000.00
Contractual/Technological	\$981.61	\$1,500.00	\$1,000.00
Fuels for Vehicles/Equip	\$9,718.27	\$12,000.00	\$12,000.00
Operating Supplies	\$48,180.41	\$60,000.00	\$60,000.00
Uniform & Safety Supplies	\$2,546.05	\$2,800.00	\$3,500.00
Maint/Repair Supplies	\$6,979.06	\$15,000.00	\$15,000.00
Vehicle Maint Supplies	\$6,810.13	\$8,000.00	\$1,500.00
Minor Equipment	\$9,455.93	\$13,000.00	\$10,000.00
Engineering For Capital	-	\$30,000.00	\$30,000.00
Equipment	-\$4,101.99	\$128,000.00	\$55,000.00
Meters	-	\$100,000.00	\$100,000.00
Lines Etc New/Repl	-	\$600,000.00	\$360,000.00
<b>Total Water Distribution</b>	<b>\$672,647.98</b>	<b>\$1,575,250.93</b>	<b>\$1,243,405.62</b>
<b>Water Surplus</b>			
Transfer To Water Fd	-	\$540,000.00	\$715,000.00
<b>Total Water Surplus</b>	<b>-</b>	<b>\$540,000.00</b>	<b>\$715,000.00</b>
<b>Total Expenditures</b>	<b>\$3,336,315.96</b>	<b>\$4,307,005.40</b>	<b>\$4,784,207.83</b>

# Water Distribution- Capital Projects

City of Highland, Illinois					
Water Distribution					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
Water Main Replacements	30,000	30,000	30,000	30,000	30,000
<b>Total Engineering Account #505</b>	30,000	30,000	30,000	30,000	30,000
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
New Potholing Machine (shared with Elec., SA, Swr)	25,000				
Replace Service Trucks (split w/ swr)	30,000	30,000			
		12,500	12,500	12,500	12,500
<b>Total Equipment Account #530</b>	55,000	42,500	12,500	12,500	12,500
<b>Meters Account #530-60</b>					
Auto Meter Reading	100,000	100,000	100,000	100,000	100,000
<b>Total Meters Account #530-60</b>	100,000	100,000	100,000	100,000	100,000
<b>Lines, Roads, Etc Account #540</b>					
Water Main Replacements	360,000	300,000	300,000	300,000	300,000
<b>Total Lines, Roads, Etc Account #540</b>	360,000	300,000	300,000	300,000	300,000
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	545,000	472,500	442,500	442,500	442,500

# Water Treatment- Capital Projects

City of Highland, Illinois					
Water Treatment Plant					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
	26/27	27/28	28/29	29/30	30/31
<b>Budget Item</b>					
<b>Engineering for Capital Account #505</b>					
Filters 4-7 Media Replacement	20,000				
Replace Clearwell Outside Protective Covering	10,000				
Elevated Tank Mixer	5,000				
Repair of Siding/Painting on Main Plant Building	10,000				
<b>Total Engineering Account #505</b>	45,000	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Replace Clearwell Outside Protective Covering	50,000				
Repair of Siding/Painting on Main Plant Building	150,000				
<b>Total Building Account #520</b>	200,000	0	0	0	0
<b>Equipment Account #530</b>					
Elevated Tank Mixer	30,000				
Rebuild Booster Pumps			30,000	30,000	30,000
<b>Total Equipment Account #530</b>	30,000	12,500	42,500	42,500	42,500
<b>Other Capital Improvements Account #550</b>					
319 Grant for Silver Lake Watershed project	152,000				
Clean Sludge Lagoon #1, #2	220,000	100,000	100,000	100,000	100,000
Filter Actuators and Valves 1-4	240,000				
Filter Actuators and Valves 5-7		180,000			
900 Series Valves/Actuators	40,000				
Filters 4-7 Media Replacement	170,000				
<b>Total Other Capital Improvements Acco</b>	822,000	280,000	100,000	100,000	100,000
<b>Total Capital Expenditures Projects</b>	1,097,000	292,500	142,500	142,500	142,500
<b>Department Specific Technology</b>					
Revize Website Maintenance	340	340	340	340	340
Springbrook Maintenance	6,780				
	7,120	340	340	340	340

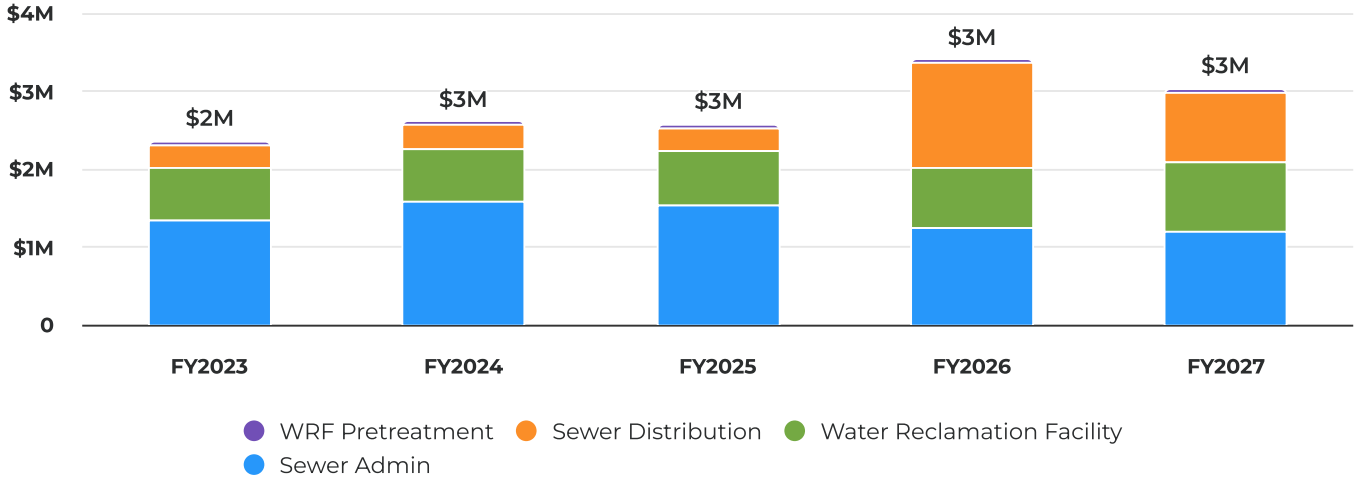
# Water- Critical Measures

WATER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	66%	66%	66%	66%	67%	67%
O & M Cost per 1000 gallons sold will not exceed \$6.50						
Actual Cost per 1,000 Gallons sold	\$ 6.43	\$ 6.69	\$ 6.86	\$ 7.03	\$ 7.21	\$ 7.39
Revenue per 1,000 Gallons sold will						
Actual Revenue per 1,000 Gallons	9.7	10.07	10.37	10.68	10.83	11
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	177	170	199	261	319	373
Cash Balance at EOFY	\$ 1,039,261.08	\$ 1,040,041.25	\$ 1,244,194.06	\$ 1,673,356.56	\$ 2,096,877.11	\$ 2,513,223.62
Gallons sold for FY 2024-2025	333,002,200	333,002,200	333,002,200	333,002,200	333,002,200	333,002,200
Reserves Balance	\$ 4,036,494.95	\$ 3,321,494.95	\$ 3,321,494.95	\$ 3,321,494.95	\$ 3,321,494.95	\$ 3,321,494.95
Reserves will cover 45 days O & M Costs	\$ 263,959.57	\$ 274,625.58	\$ 281,539.33	\$ 288,634.00	\$ 295,914.48	\$ 303,385.80

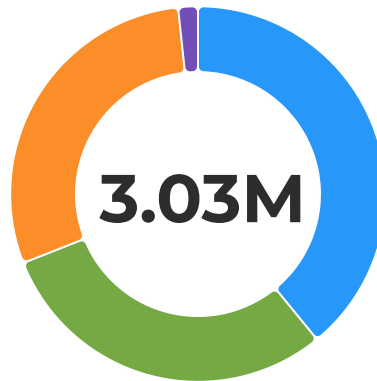
# Sewer

## Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



<span style="color: blue;">●</span> Sewer Admin	<b>\$1,185,261</b>	39.08%
<span style="color: green;">●</span> Water Reclamation Facility	<b>\$908,027</b>	29.94%
<span style="color: orange;">●</span> Sewer Distribution	<b>\$888,086</b>	29.29%
<span style="color: purple;">●</span> WRF Pretreatment	<b>\$51,150</b>	1.69%

### Expenditures by Department

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Sewer Admin</b>			
Regular Salaries	\$96,149.69	\$100,510.75	\$104,622.31
Overtime	\$96.94	\$1,000.00	\$1,000.00
Benefits - Health & Life	\$19,875.71	\$26,502.09	\$28,485.55
Benefit Social Sec/Medicare	\$7,179.82	\$8,010.62	\$8,324.91
Benefit IMRF	\$5,938.38	\$6,711.95	\$6,246.40
Salary/Car Allowance	\$16.10	\$30.00	-

## Sewer

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Auditing	\$2,000.00	\$2,000.00	\$6,000.00
Legal / Attorney Fees	\$393.62	\$1,000.00	\$1,000.00
Training And Travel	\$389.29	\$2,000.00	\$2,000.00
Admin Exp To General Admin	\$146,004.00	\$146,002.50	\$146,002.50
IT Expense To IT Budget	\$3,264.00	\$4,709.00	\$5,779.83
Postage	-	-	\$30.00
Utilities	\$1,243.92	\$2,500.00	\$2,000.00
Rentals And Leases	\$829.44	\$1,000.00	\$1,200.00
Insurance	\$35,071.26	\$41,000.00	\$40,000.00
Vehicle Maint/Repair	\$134.30	\$1,000.00	\$1,000.00
Other Contractual Services	\$17,269.18	\$20,000.00	\$25,000.00
Contractual/Technological	\$7,927.84	\$1,200.00	\$1,200.00
Department Specific Technology	-	\$7,540.00	\$340.00
Office Supplies	-	\$200.00	\$200.00
Operating Supplies	\$200.19	\$500.00	\$500.00
Uniform & Safety Supplies	-	\$200.00	\$200.00
Vehicle Maint Supplies	-	\$100.00	\$100.00
Minor Equipment	\$79.67	\$1,000.00	\$1,000.00
Depreciation Expenses	\$544,704.57	-	-
Transfer To Sewer Surplus	\$253,367.00	\$55,000.00	-
Transfer To WRF Loan Pay.	\$109,406.58	\$531,759.14	\$531,759.14
Transfer 28	\$92,616.00	\$92,619.86	\$92,619.86
Transfer To Sewer Constr	\$174,996.00	\$176,700.00	\$178,650.00
Bad Debt	-\$84.84	-\$200.00	-
Pension Expense	\$11,495.37	-	-
<b>Total Sewer Admin</b>	<b>\$1,530,564.03</b>	<b>\$1,230,595.91</b>	<b>\$1,185,260.50</b>
<b>Sewer Distribution</b>			
Regular Salaries	\$155,696.62	\$153,070.94	\$159,956.99
Overtime	\$4,963.58	\$7,500.00	\$7,500.00
Benefits - Health & Life	\$25,003.31	\$25,171.69	\$24,041.50
Benefits - Other	-\$15,112.74	-	-
Benefit Social Sec/Medicare	\$11,780.84	\$11,710.14	\$12,236.71
Benefit IMRF	\$9,914.40	\$9,812.05	\$9,181.53
Training And Travel	\$449.10	\$800.00	\$2,000.00
IT Expense To IT Budget	\$6,540.00	\$9,417.00	\$9,169.75

Sewer

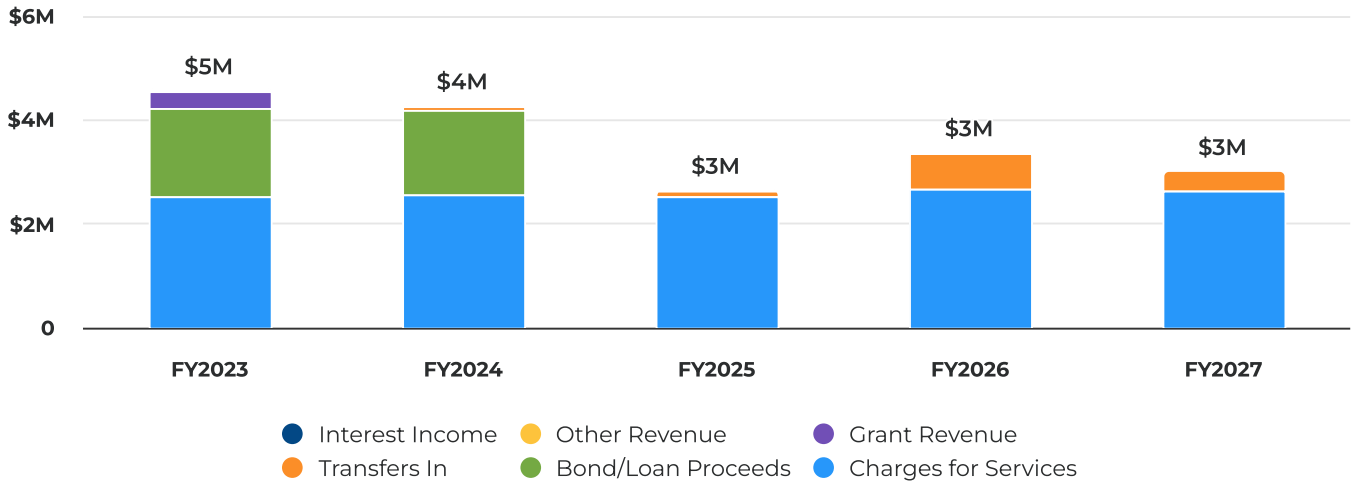
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Telephone/ Communications	\$366.71	\$400.00	\$400.00
Utilities	\$11,153.64	\$8,000.00	\$8,000.00
Equipment Maint And Repair	\$25.92	\$2,000.00	\$3,500.00
Vehicle Maint/Repair	\$1,111.39	\$5,000.00	\$5,500.00
Building Maintenance	\$6,116.47	\$9,500.00	\$11,500.00
Other Contractual Services	\$10,870.11	\$5,000.00	\$6,000.00
Contractual/Technolo gical	\$860.17	\$200.00	\$100.00
Fuels for Vehicles/Equip	\$3,809.30	\$4,000.00	\$6,000.00
Operating Supplies	\$14,904.34	\$20,000.00	\$16,000.00
Uniform & Safety Supplies	\$2,353.13	\$3,000.00	\$3,000.00
Maint/Repair Supplies	\$4,535.06	\$6,000.00	\$5,000.00
Vehicle Maint Supplies	\$9,459.77	\$6,000.00	\$5,000.00
Minor Equipment	\$4,201.83	\$20,000.00	\$24,000.00
Engineering For Capital	-	\$10,000.00	\$15,000.00
Equipment	-\$4,097.96	\$728,000.00	\$155,000.00
Lines Etc New/Repl	-	\$300,000.00	\$400,000.00
Interest Expense	\$13,048.42	-	-
<b>Total Sewer Distribution</b>	\$277,953.41	\$1,344,581.82	\$888,086.48
<b>Water Reclamation Facility</b>			
Regular Salaries	\$254,352.85	\$240,707.86	\$248,572.77
Overtime	\$3,711.39	\$7,500.00	\$7,500.00
Benefits - Health & Life	\$57,818.32	\$76,939.75	\$79,150.65
Benefits - Other	\$2,694.12	-	-
Benefit Social Sec/Medicare	\$18,278.49	\$18,414.62	\$19,015.82
Benefit IMRF	\$15,923.93	\$15,429.13	\$14,268.08
Engineering/ Consulting	\$3,462.50	\$5,000.00	\$5,000.00
Training And Travel	\$1,786.56	\$2,000.00	\$2,000.00
IT Expense To IT Budget	\$9,804.00	\$14,126.00	\$28,919.32
Telephone/ Communications	\$1,371.48	\$1,500.00	\$1,500.00
Postage	\$5.17	\$100.00	\$100.00
Utilities	\$136,407.70	\$135,000.00	\$150,000.00
Utilities - Lift Station	\$4,130.20	\$3,500.00	\$5,500.00
Rentals And Leases	\$5,648.50	\$6,500.00	\$1,000.00

## Sewer

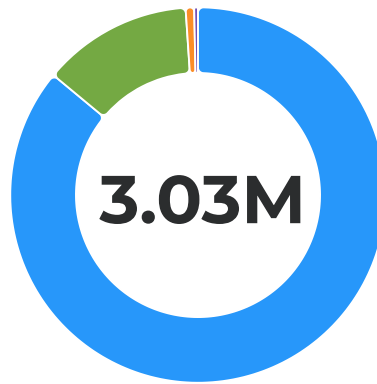
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Equipment Maint And Repair	\$48,390.56	\$50,000.00	\$50,000.00
Vehicle Maint/Repair	-	\$1,750.00	\$1,000.00
Building Maintenance	\$1,283.02	\$2,000.00	\$2,000.00
Other Contractual Services	\$36,855.53	\$55,000.00	\$55,000.00
Lab Testing	\$12,792.45	\$13,000.00	\$21,000.00
Contractual/Technological	\$3,257.40	\$2,000.00	\$1,200.00
Office Supplies	-	-	\$100.00
Fuels for Vehicles/Equip	\$2,766.87	\$4,000.00	\$4,200.00
Operating Supplies	\$7,008.05	\$8,000.00	\$10,000.00
Uniform & Safety Supplies	\$1,682.17	\$2,500.00	\$2,500.00
Maint/Repair Supplies	\$12,612.03	\$12,000.00	\$12,000.00
Vehicle Maint Supplies	\$396.11	\$500.00	\$500.00
Minor Equipment	\$10,517.70	\$24,000.00	\$34,000.00
Chemical Supplies	\$55,213.87	\$65,000.00	\$52,000.00
Equipment	-	\$13,000.00	\$100,000.00
<b>Total Water Reclamation Facility</b>	<b>\$708,170.97</b>	<b>\$779,467.36</b>	<b>\$908,026.64</b>
<b>WRF Pretreatment</b>			
Engineering/ Consulting	\$43,971.63	\$40,000.00	\$45,000.00
Utilities	\$456.38	\$300.00	\$650.00
Other Contractual Services	\$11.20	-	-
Lab Testing	\$5,202.45	\$7,000.00	\$5,500.00
<b>Total WRF Pretreatment</b>	<b>\$49,641.66</b>	<b>\$47,300.00</b>	<b>\$51,150.00</b>
<b>Total Expenditures</b>	<b>\$2,566,330.07</b>	<b>\$3,401,945.09</b>	<b>\$3,032,523.62</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



Charges for Services	\$2,608,707	86.02%
Transfers In	\$392,000	12.93%
Interest Income	\$22,000	0.73%
Other Revenue	\$10,000	0.33%

## Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Charges for Services</b>			
Pre-Treatment Revenue	\$251,914.95	\$305,000.00	\$200,000.00
Sales/Extra Sales	\$2,222,191.34	\$2,310,505.00	\$2,363,707.00
Connection Fees	\$43,367.00	\$50,000.00	\$45,000.00
<b>Total Charges for Services</b>	<b>\$2,517,473.29</b>	<b>\$2,665,505.00</b>	<b>\$2,608,707.00</b>
<b>Other Revenue</b>			
Misc Revenue	\$24,464.46	\$30,000.00	\$10,000.00
<b>Total Other Revenue</b>	<b>\$24,464.46</b>	<b>\$30,000.00</b>	<b>\$10,000.00</b>
<b>Interest Income</b>			
Interest Income	\$29,620.28	\$22,000.00	\$22,000.00

Sewer

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Total Interest Income</b>	\$29,620.28	\$22,000.00	\$22,000.00
<b>Transfers In</b>			
From Sewer Surplus/Repl	\$92,619.86	\$685,000.00	\$392,000.00
<b>Total Transfers In</b>	\$92,619.86	\$685,000.00	\$392,000.00
<b>Total Revenues</b>	<b>\$2,664,177.89</b>	<b>\$3,402,505.00</b>	<b>\$3,032,707.00</b>

# Sewer Collection- Capital

City of Highland, Illinois					
Sewer Collection					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
CIPP Projects (remaining clay pipe in system)	15,000	15,000	15,000	15,000	15,000
<b>Total Engineering Account #505</b>	15,000	15,000	15,000	15,000	15,000
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Sewer Camera Software and Laptop	100,000				
New Potholing Machine (shared with Elec., SA, Wtr)	25,000				
Replace Service Trucks (split w/ wtr)	30,000	30,000			
<b>Total Equipment Account #530</b>	155,000	30,000	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
CIPP Projects (remaining clay pipe in system)	400,000	400,000	400,000	400,000	400,000
<b>Total Lines, Roads, Etc Account #540</b>	400,000	400,000	400,000	400,000	400,000
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	570,000	445,000	415,000	415,000	415,000
<b>Department Specific Technology</b>					
Revize Website Maint	340	340	340	340	340
Springbrook Maintenance					
	340	340	340	340	340

# Water Reclamation Facility- Capital

City of Highland, Illinois					
Water Reclamation Facility					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
New Compact Wheel Loader	100,000				
<b>Total Equipment Account #530</b>	100,000	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>					
<b>Total Capital Expenditures Projected</b>	100,000	0	0	0	0

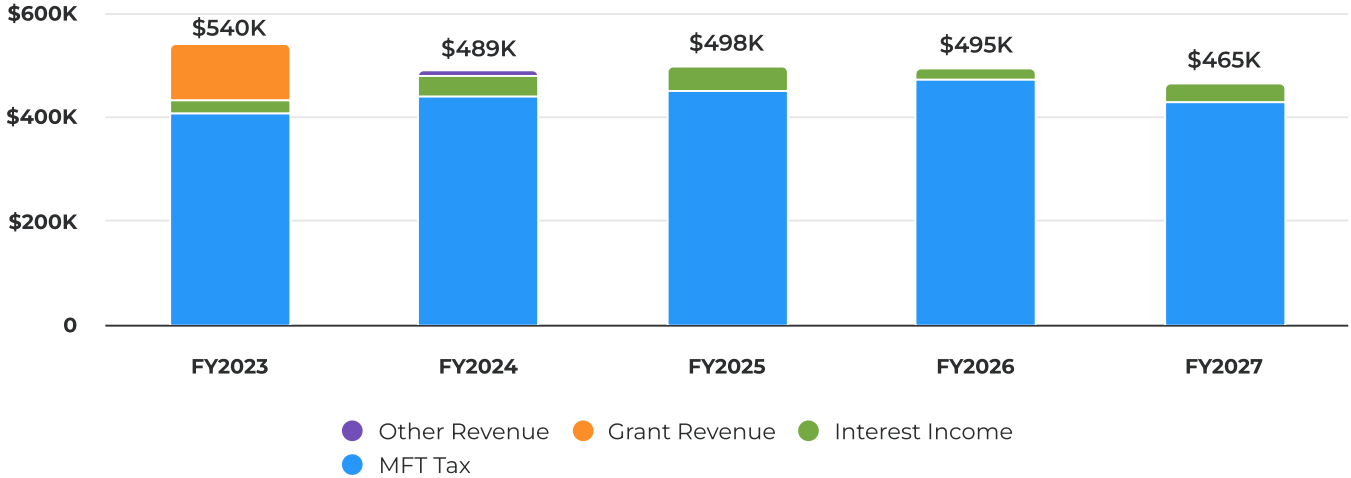
# Critical Measures

<b>SEWER DEPARTMENT'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed						
Actual Revenue Dedicated to O&M	55.0%	59.1%	58.8%	58.7%	58.5%	58.4%
O & M Cost per 1000 gallons sold will not exceed						
Actual Cost per 1,000 Gallons sold	\$6.20	\$6.47	\$6.61	\$6.77	\$6.94	\$7.11
Revenue per 1,000 Gallons billed will exceed						
Actual Revenue per 1,000 Gallons	\$11.27	\$10.95	\$11.24	\$11.55	\$11.86	\$12.18
	5.07	4.48	4.63	4.78	4.92	5.07
Cash Balance will exceed 45 days of O&M						
Actual Days of Cash Coverage	308	295	257	260	244	265
Cash Balance at EOFY	\$1,262,279	\$1,262,463	\$1,120,786	\$1,162,649	\$1,120,278	\$1,246,989
Gallons billed for FY 2024-2025	241,184,000	241,184,000	241,184,000	250,496,600	250,496,600	250,496,600
Reserves Balance	\$3,464,258	\$3,072,258	\$3,072,258	\$2,955,258	\$2,955,258	\$2,820,258
Debt Reserves Required IEPA	\$557,667	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
Available Reserves	\$3,464,258	\$3,072,258	\$2,429,690	\$2,312,690	\$2,312,690	\$2,177,690
Reserves to Cover 45 days O&M Costs	\$184,180	\$192,266	\$196,519	\$201,376	\$206,359	\$211,470

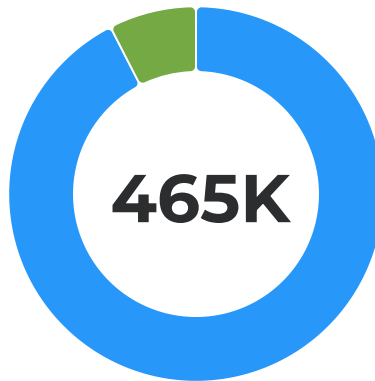
# Motor Fuel Tax

## Revenues by Revenue Source

Historical Revenue by Revenue Source



FY27 Revenues by Revenue Source



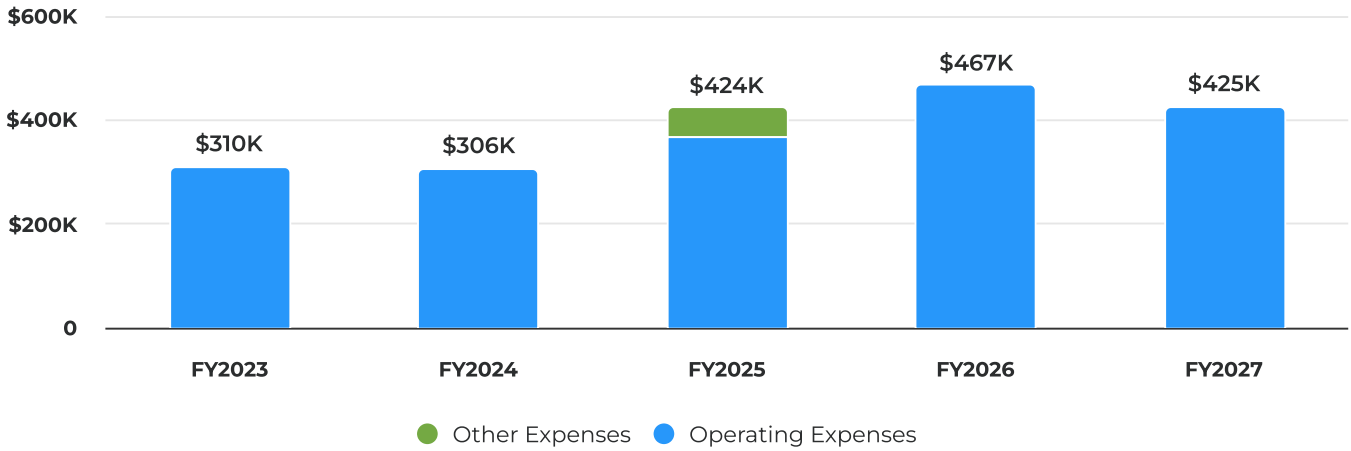
<span style="color: blue;">●</span> MFT Tax	<b>\$430,000</b>	92.47%
<span style="color: green;">●</span> Interest Income	<b>\$35,000</b>	7.53%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>MFT Tax</b>			
Motor Fuel Tax Allotment	\$451,579.51	\$470,000.00	\$430,000.00
<b>Total MFT Tax</b>	\$451,579.51	\$470,000.00	\$430,000.00
<b>Interest Income</b>			
Interest Income	\$46,305.35	\$25,000.00	\$35,000.00
<b>Total Interest Income</b>	\$46,305.35	\$25,000.00	\$35,000.00
<b>Total Revenues</b>	<b>\$497,884.86</b>	<b>\$495,000.00</b>	<b>\$465,000.00</b>

# Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



● Operating Expenses **\$425,220** 100.00%

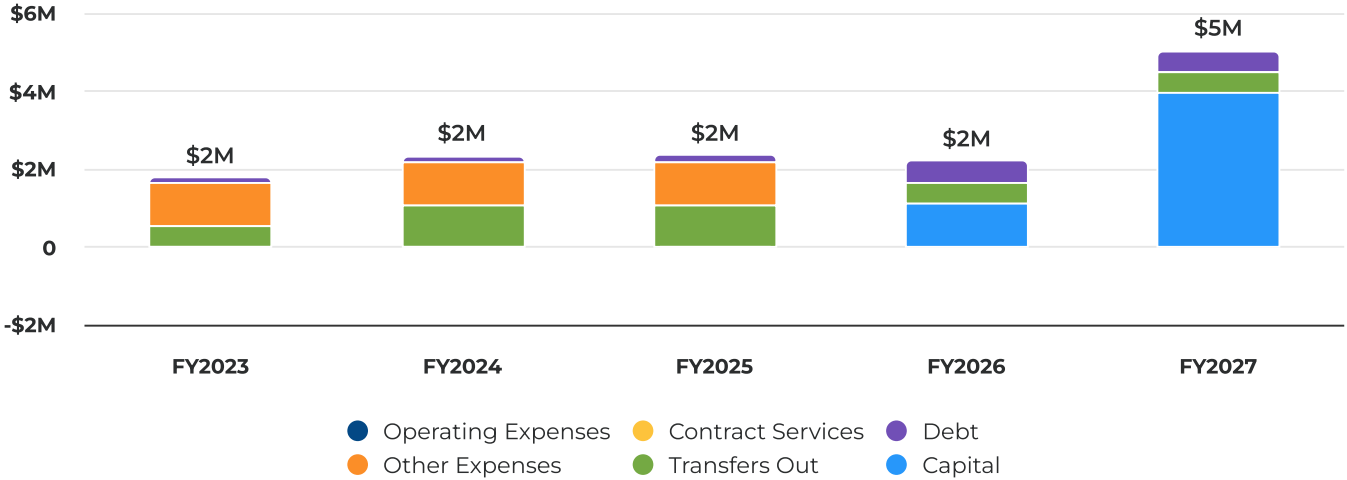
## Expenditures by Expense Type

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Operating Expenses</b>			
Operating Supplies	\$366,116.75	\$467,000.00	\$425,220.00
<b>Total Operating Expenses</b>	\$366,116.75	\$467,000.00	\$425,220.00
<b>Other Expenses</b>			
Depreciation Expenses	\$57,815.54	-	-
<b>Total Other Expenses</b>	\$57,815.54	-	-
<b>Total Expenditures</b>	<b>\$423,932.29</b>	<b>\$467,000.00</b>	<b>\$425,220.00</b>

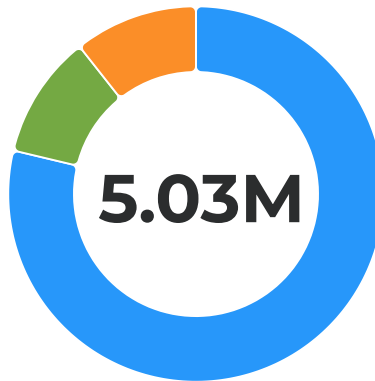
# NHR Street Bond

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Capital	\$3,960,020	78.73%
Debt	\$535,000	10.64%
Transfers Out	\$535,000	10.64%

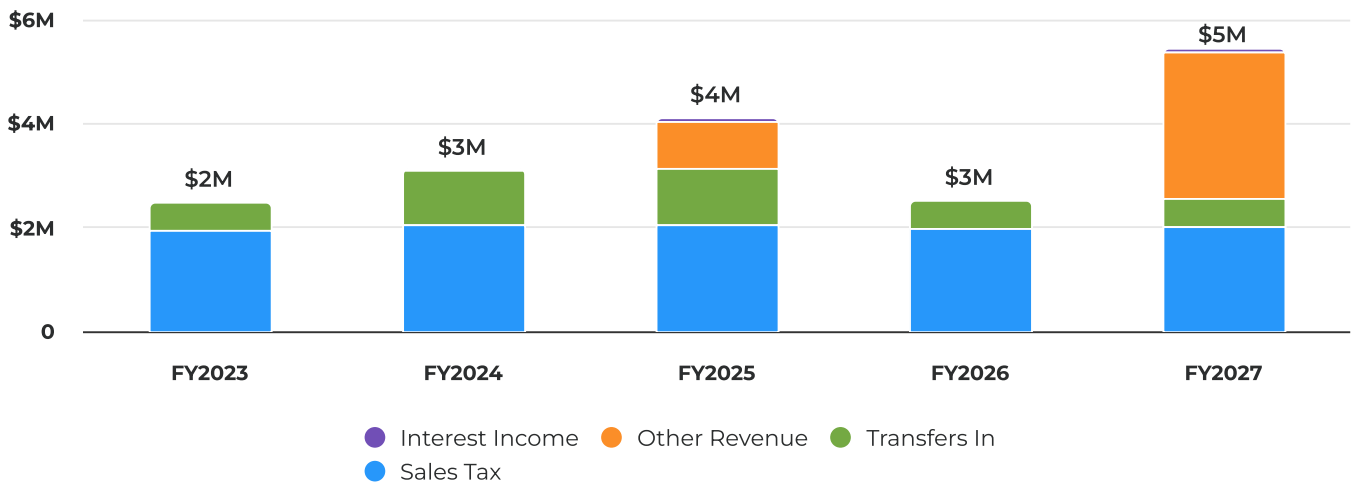
### Expenditures by Expense Type

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Contract Services</b>	\$15,017.50	-	-
Engineering/ Consulting	\$15,017.50	-	-
<b>Operating Expenses</b>	\$91.81	-	-
Other Contractual Services	\$91.81	-	-
<b>Capital</b>	-\$91.81	\$1,122,600.00	\$3,960,020.00
Engineering For Capital	-\$0.15	\$295,000.00	\$297,420.00
Right of Way	-	\$127,600.00	\$227,600.00

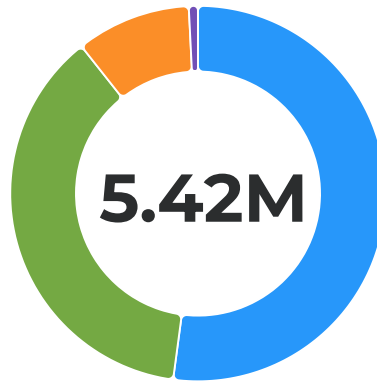
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Road Rehab - 20% NHR Sales Tax	-\$91.66	\$700,000.00	\$3,435,000.00
<b>Other Expenses</b>	\$1,121,068.62	-	-
Depreciation Expenses	\$1,121,068.62	-	-
<b>Transfers Out</b>	\$1,070,104.00	\$535,100.00	\$535,000.00
Transfer to 2010 Street Bond	\$535,104.00	\$535,100.00	\$535,000.00
Transfer to 2010 Strt Bnd Cons	\$535,000.00	-	-
<b>Debt</b>	\$147,662.68	\$535,100.00	\$535,000.00
Interest Payments	\$147,487.68	-	-
Principal Payments	-	\$270,763.50	\$253,627.45
Other Debt Services	\$175.00	\$100.00	-
Interest Payments	-	\$264,236.50	\$281,372.55
<b>Total Expenditures</b>	<b>\$2,353,852.80</b>	<b>\$2,192,800.00</b>	<b>\$5,030,020.00</b>

## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



● Other Revenue	<b>\$2,826,820</b>	52.12%
● Sales Tax	<b>\$2,018,800</b>	37.22%
● Transfers In	<b>\$535,000</b>	9.86%
● Interest Income	<b>\$43,000</b>	0.79%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Sales Tax</b>	\$2,040,974.02	\$1,960,000.00	\$2,018,800.00
Non-Home Rule Sales Tax	\$2,040,974.02	\$1,960,000.00	\$2,018,800.00
<b>Other Revenue</b>	\$911,804.00	-	\$2,826,820.00
Miscellaneous Revenue	\$911,804.00	-	\$2,826,820.00
<b>Interest Income</b>	\$96,692.25	\$22,000.00	\$43,000.00
Interest Income	\$94,296.64	\$20,000.00	\$42,000.00
Interest Income	\$2,395.61	\$2,000.00	\$1,000.00
<b>Transfers In</b>	\$1,070,104.00	\$535,100.00	\$535,000.00
Transfer from 2010 St Bond Pay	\$535,000.00	-	-
From 2010 Street Bond Construc	\$535,104.00	\$535,100.00	\$535,000.00
<b>Total Revenues</b>	<b>\$4,119,574.27</b>	<b>\$2,517,100.00</b>	<b>\$5,423,620.00</b>

# NHR Street Bond- Capital

NHR Sales Tax					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
Pavement Rehabilitation Prelim. Eng.	35,000	35,000	35,000	35,000	35,000
South Poplar Street Reconstruction (New Primary School)	221,820				
School Connector Trail	40,600				
<b>Total Engineering for Capital Account #505</b>	<b>297,420</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Right of Way Account #510-10</b>					
Southern Peripheral Route Property Purchase-Weiss	90,000	90,000	90,000	90,000	90,000
Southern Peripheral Route Property Purchase-Plocher	21,600	21,600			
Southern Peripheral Route Property Purchase-Ernst	66,000	66,000	66,000		
Southern Peripheral Route Property Purchase-Von Bokel			46,150		
Southern Peripheral Route Property Purchase-Gross			26,980		
Southern Peripheral Route Property Purchase-Gutzler				29,110	29,110
Southern Peripheral Route Property Purchase-Weinel				58,930	58,930
Southern Peripheral Route Property Purchase-Rinderer (for School Connector Trail)	50,000			32,660	32,660
<b>Total Right of Way Account #510-10</b>	<b>227,600</b>	<b>177,600</b>	<b>229,130</b>	<b>210,700</b>	<b>210,700</b>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment Account #530</b>					
<b>Total Equipment Account #530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Road Rehab 20% NHR Account #540-10</b>					
Pavement Rehabilitation (12th St., 13th St.)	830,000	700,000	700,000	700,000	700,000
South Poplar Street Reconstruction (New Primary School)	2,605,000				
School Connector Trail		435,000			
<b>Total Road Rehab 20% NHR Account #540-10</b>	<b>3,435,000</b>	<b>1,135,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Expenditures Projected</b>	<b>3,960,020</b>	<b>1,347,600</b>	<b>964,130</b>	<b>945,700</b>	<b>945,700</b>

# **Electric**

*Dan Cook, Director of 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 electrical system available.

## ***Summary of Goals***

### **2026-2027 Budget Goals**

#### **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. (Delayed from last year)

#### **Electronics Production Goals:**

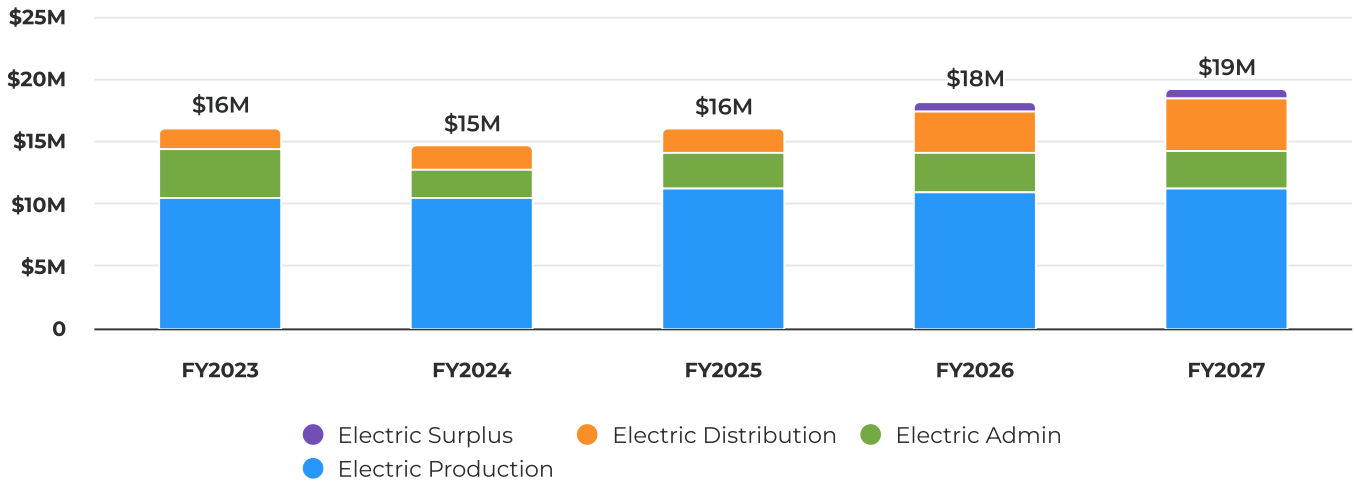
1. Install pit cover to meet OSHA and safety requirements.
2. Perform PM oil change on one CAT generator.

#### **Electrical Distribution Goals:**

1. Continue Pole Inspection to identify “bad” poles and replace them where necessary (20% of total poles in the system).
2. Purchase new Digger Derrick to replace aging one.
3. Replace relays at Northtown Substation
4. Rebuild Poplar Street Substation
5. Perform paint maintenance on Power Plant Substation Transformers
6. Upgrade controls for Sursee Station Integration

## Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



Electric Production	<b>\$11,224,950</b>	58.51%
Electric Distribution	<b>\$4,164,120</b>	21.70%
Electric Admin	<b>\$3,022,130</b>	15.75%
Electric Surplus	<b>\$774,000</b>	4.03%

## Expenditures by Department

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Electric Admin</b>			
Regular Salaries	\$395,340.50	\$403,049.72	\$513,703.75
Overtime	\$118.67	\$8,023.24	\$750.00
Benefits - Health & Life	\$90,557.37	\$88,000.00	\$88,000.00
Benefits - Other	\$77,031.32	-	-
Benefit Social Sec/Medicare	\$28,143.87	\$31,446.99	\$32,088.21
Benefit IMRF	\$24,392.86	\$26,477.74	\$24,093.60
Salary/Car Allowance	\$48.91	\$80.00	-

Electric

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Auditing	\$6,000.00	\$10,000.00	\$10,000.00
Legal / Attorney Fees	\$5,861.34	\$15,000.00	\$10,000.00
Engineering / Consulting	\$8,385.91	\$15,000.00	\$15,000.00
Training And Travel	\$2,062.60	\$12,000.00	\$10,000.00
Admin Exp To General Admin	\$640,788.00	\$640,788.75	\$640,788.75
IT Expense To IT Budget	\$13,080.00	\$18,834.00	\$20,239.49
Telephone / Communications	\$2,145.10	\$2,400.00	\$2,400.00
Postage	\$492.23	\$300.00	\$300.00
Utilities	\$15,052.55	\$12,000.00	\$15,000.00
Rentals And Leases	\$2,756.95	\$3,000.00	\$3,000.00
Insurance	\$132,642.83	\$125,000.00	\$130,000.00
Equipment Maint And Repair	\$51.77	\$2,000.00	\$1,000.00
Vehicle Maint/Repair	\$14.00	\$1,500.00	\$1,500.00
Building Maintenance	\$1,918.53	\$2,000.00	\$25,000.00
Other Contractual Services	\$62,151.54	\$65,000.00	\$65,000.00
Collection Agency Fees	\$238.60	\$2,500.00	\$2,000.00
Contractual/Technological	\$22,558.96	\$3,500.00	\$3,500.00
Technological IT	\$164.00	-	-
Technological Hardware	-	\$600.00	-
Department Specific Technology	\$49,795.60	\$74,716.60	\$92,410.61
Office Supplies	\$1,667.05	\$1,500.00	\$2,000.00
Fuels for Vehicles/Equip	\$1,469.61	\$2,000.00	\$2,500.00
Operating Supplies	\$3,366.70	\$4,000.00	\$4,500.00
Uniform & Safety Supplies	\$305.11	\$1,500.00	\$1,600.00
Maint/Repair Supplies	\$143.20	\$1,000.00	\$500.00
Vehicle Maint Supplies	\$829.21	\$1,000.00	\$1,000.00
Minor Equipment	\$874.69	\$1,000.00	\$1,500.00
Equipment	-	\$13,000.00	-
Other Capital Improvements	-	\$45,000.00	-
Depreciation Expenses	\$891,603.98	-	-
Utility Tax	\$383,288.41	\$519,249.38	\$382,755.45
Transfer To Elec Surplus	\$22,450.00	\$1,000,000.00	\$920,000.00

Electric

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Bad Debt	-	-\$3,000.00	-
Pension Expense	\$106,067.62	-	-
<b>Total Electric Admin</b>	<b>\$2,993,859.59</b>	<b>\$3,149,466.42</b>	<b>\$3,022,129.86</b>
<b>Electric Production</b>			
Regular Salaries	\$173,680.43	\$165,952.35	\$263,838.02
Overtime	\$221.16	\$1,000.00	\$3,000.00
Benefits - Health & Life	\$32,831.15	\$28,000.00	\$48,200.00
Benefits - Other	-\$30,953.02	-	-
Benefit Social Sec/Medicare	\$12,739.03	\$12,993.29	\$20,413.11
Benefit IMRF	\$10,701.41	\$9,815.91	\$14,369.47
Legal / Attorney Fees	\$364.00	\$3,000.00	\$1,000.00
Engineering / Consulting	\$7,444.14	\$10,000.00	\$10,000.00
Training And Travel	\$478.16	\$2,000.00	\$24,000.00
IT Expense To IT Budget	\$9,804.00	\$14,126.00	\$13,029.83
Utilities	\$63,783.30	\$60,000.00	\$70,000.00
Rentals And Leases	\$313.50	\$1,000.00	\$1,000.00
Equipment Maint And Repair	\$6,544.92	\$15,000.00	\$10,000.00
Vehicle Maint/Repair	\$1,255.48	\$2,000.00	\$2,000.00
Building Maintenance	\$14,308.48	\$5,000.00	\$5,000.00
Other Contractual Services	\$11,947.24	\$35,000.00	\$15,000.00
Purchase Power-IMEA	\$10,730,084.45	\$10,126,668.30	\$10,550,000.00
Contractual/Technological	-\$122.20	\$1,000.00	\$200.00
Technological IT	\$3.00	-	-
Office Supplies	\$187.59	\$300.00	\$400.00
Fuels for Vehicles/Equip	\$4,871.16	\$10,000.00	\$10,000.00
Operating Supplies	\$6,755.46	\$5,000.00	\$8,000.00
Uniform & Safety Supplies	\$1,358.51	\$2,000.00	\$2,500.00
Maint/Repair Supplies	\$18,399.01	\$15,000.00	\$25,000.00
Vehicle Maint Supplies	\$38,664.89	\$2,000.00	\$43,000.00
Minor Equipment	\$11,551.33	\$15,000.00	\$15,000.00
Generat.Fuel/Chemical Sup	\$40,952.63	\$45,000.00	\$50,000.00
Buildings & Structures	-	\$272,000.00	\$20,000.00
Equipment	-\$6,152.99	\$28,000.00	-

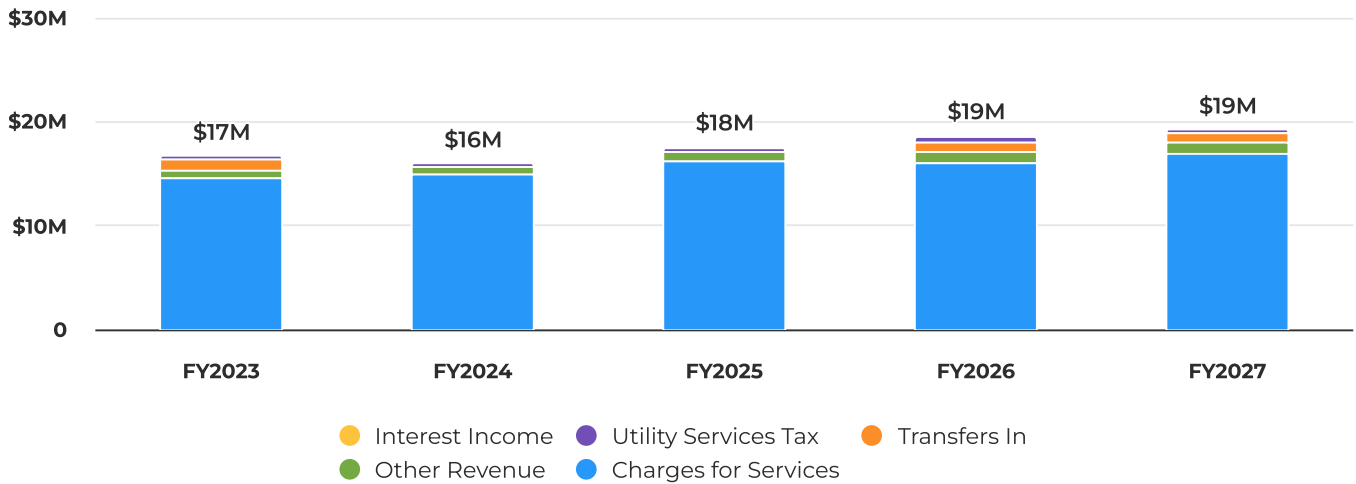
Electric

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Total Electric Production</b>	\$11,162,016.22	\$10,886,855.85	\$11,224,950.43
<b>Electric Distribution</b>			
Regular Salaries	\$1,034,924.37	\$1,056,224.62	\$1,076,004.80
Overtime	\$102,851.67	\$70,000.00	\$80,000.00
Benefits - Health & Life	\$224,871.59	\$215,000.00	\$240,000.00
Benefits - Other	-\$32,717.62	-	-
Benefit Social Sec/Medicare	\$85,830.32	\$86,155.72	\$88,434.37
Benefit IMRF	\$70,120.35	\$73,303.80	\$68,162.68
Benefits ICMA	\$22,703.35	\$25,000.00	\$25,000.00
Engineering / Consulting	\$1,050.00	\$15,000.00	\$15,000.00
Training And Travel	\$13,000.73	\$15,000.00	\$15,000.00
IT Expense To IT Budget	\$35,952.00	\$51,794.00	\$52,018.47
Telephone/Communications	\$1,156.35	\$1,300.00	\$1,200.00
Utilities	\$1,398.18	\$1,500.00	\$1,800.00
Rentals And Leases	\$702.52	\$500.00	\$500.00
Equipment Maint And Repair	\$27,649.82	\$40,000.00	\$145,000.00
Vehicle Maint/Repair	\$6,202.66	\$5,000.00	\$5,000.00
Building Maintenance	\$3,471.52	\$15,000.00	\$10,000.00
Other Contractual Services	\$43,655.97	\$25,000.00	\$25,000.00
Trees-Distribution	-	-	\$170,000.00
Contractual/Technological	\$4,434.15	\$4,000.00	\$4,000.00
Fuels for Vehicles/Equip	\$20,009.90	\$30,000.00	\$30,000.00
Operating Supplies	\$158,389.58	\$200,000.00	\$230,000.00
Uniform & Safety Supplies	\$19,526.61	\$25,000.00	\$30,000.00
Maint/Repair Supplies	\$10,322.00	\$7,000.00	\$7,000.00
Vehicle Maint Supplies	\$3,849.92	\$10,000.00	\$10,000.00
Minor Equipment	\$11,237.15	\$20,000.00	\$20,000.00
Engineering For Capital	-	\$50,000.00	\$50,000.00
Buildings & Structures	-	\$100,000.00	-
Equipment	\$0.01	\$697,000.00	\$1,120,000.00
Meters	-	\$60,000.00	\$150,000.00
Electric Poles	-	\$120,000.00	\$100,000.00
Electric Transformers	-	\$200,000.00	\$200,000.00
Electric Cable	-	\$120,000.00	\$120,000.00

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Other Capital Improvements	-	\$25,000.00	\$75,000.00
<b>Total Electric Distribution</b>	<b>\$1,870,593.10</b>	<b>\$3,363,778.14</b>	<b>\$4,164,120.32</b>
<b>Electric Surplus</b>			
Transfer to FFTP Fd	-	\$750,000.00	\$774,000.00
<b>Total Electric Surplus</b>	<b>-</b>	<b>\$750,000.00</b>	<b>\$774,000.00</b>
<b>Total Expenditures</b>	<b>\$16,026,468.91</b>	<b>\$18,150,100.41</b>	<b>\$19,185,200.61</b>

## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Charges for Services	\$16,868,878	87.02%
Other Revenue	\$1,113,711	5.75%
Transfers In	\$920,000	4.75%
Utility Services Tax	\$382,755	1.97%
Interest Income	\$100,000	0.52%

## Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Utility Services Tax			

## Electric

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Utility Tax	\$379,527.67	\$519,249.38	\$382,755.45
<b>Total Utility Services Tax</b>	\$379,527.67	\$519,249.38	\$382,755.45
<b>Charges for Services</b>			
Pole Attachment-Catv	\$16,903.68	\$17,172.48	\$17,441.28
Pole Attachment-Phone	\$19,525.59	\$2,876.00	\$2,876.00
Pole Attachment Collectors	\$525.00	\$16,650.00	\$16,650.00
Sales / Extra Sales	\$16,247,172.28	\$16,075,073.00	\$16,876,910.50
Connection Fees	\$22,450.00	\$15,000.00	\$15,000.00
Credit Card Discounts/Fees	-\$114,053.93	-\$100,000.00	-\$60,000.00
<b>Total Charges for Services</b>	\$16,192,522.62	\$16,026,771.48	\$16,868,877.78
<b>Other Revenue</b>			
Fuel Reimbursement	\$37,870.45	\$30,000.00	\$40,000.00
Generating Capacity Credit	\$539,916.18	\$596,836.80	\$656,711.26
Equipment Mtn. Reimb.	\$2,802.23	\$20,000.00	\$12,000.00
Vehicle Mtn Repair Reimb	\$26,570.55	\$60,000.00	\$45,000.00
Misc Revenue	\$257,841.90	\$320,000.00	\$360,000.00
<b>Total Other Revenue</b>	\$865,001.31	\$1,026,836.80	\$1,113,711.26
<b>Interest Income</b>			
Interest Income	\$119,124.19	\$40,000.00	\$50,000.00
Interest Income	\$113,476.11	\$100,000.00	\$50,000.00
<b>Total Interest Income</b>	\$232,600.30	\$140,000.00	\$100,000.00
<b>Transfers In</b>			
From Electric Fund	\$22,450.00	\$1,000,000.00	\$920,000.00
<b>Total Transfers In</b>	\$22,450.00	\$1,000,000.00	\$920,000.00
<b>Total Revenues</b>	<b>\$17,692,101.90</b>	<b>\$18,712,857.66</b>	<b>\$19,385,344.49</b>

# Electric Production- Capital

City of Highland, Illinois					
Electric Production					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
<b>Total Engineering for Capital Account #505</b>	0	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
Pit Guard	20,000				
<b>Total Building Account #520</b>	20,000	0	0	0	0
<b>Equipment Account #530</b>					
<b>Total Equipment Account #530</b>	0	0	0	0	0
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	0	0	0	0	0
<b>Total Capital Expenditures Projected</b>	20,000	0	0	0	0
<b>Department Specific Technology</b>					
Revize Website Maint	340.00	340.00	340.00	340.00	340.00
Code Red	-	-	-	-	-
Springbrook Maint	16,000	16,000	16,000	16,000	16,000
Tantalus Maint	76,071	60,000	60,000	60,000	60,000
	92,411	76,340	76,340	76,340	76,340

# Electric Distribution- Capital Projects

City of Highland, Illinois					
Electric Distribution					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
Engineering for changes to accommodate Sursee Station	50,000				
<b>Total Engineering for Capital Account #5</b>	50,000	0	0	0	0
<b>Land Account #510</b>					
<b>Total Land Account #510</b>	0	0	0	0	0
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	0	0	0	0	0
<b>Equipment Account #530</b>					
Teupen Aerial Device with Trailer for 138 line maintenanc	270,000				
Digger Derrick	380,000				
1/3 Vaccum Excavator	50,000				
Bucket Truck		370,000			
Miscellaneous costs associated with sursee station	300,000				
Northtown substation relay upgrades	100,000				
Misc Control Devices	20,000	20,000	20,000	20,000	20,000
<b>Total Equipment Account #530</b>	1,120,000	390,000	20,000	20,000	20,000
<b>Meters Account #530-60</b>					
Electric Meters	150,000	100,000	100,000	100,000	100,000
<b>Total Electric Meters Account #530-60</b>	150,000	100,000	100,000	100,000	100,000
<b>Lines, Roads, Etc Account #540</b>					
<b>Total Lines, Roads, Etc Account #540</b>	0	0	0	0	0
<b>Electric Poles Account #540-10</b>					
Bellm Road Cross Tie					
Electric Poles	100,000	64,000	67,000	67,000	67,000
<b>Total Electric Poles #540-10</b>	100,000	64,000	67,000	67,000	67,000
<b>Electric Transformers Account #540-20</b>					
Electric Transformers	200,000	200,000	200,000	200,000	200,000
<b>Total Electric Transformers Account #540-20</b>	200,000	200,000	200,000	200,000	200,000
<b>Electric Cable Account #540-30</b>					
Bellm Road Cross Tie					
New Electric Lines	120,000	120,000	120,000	120,000	120,000
<b>Total Electric Cable Account #540-30</b>	120,000	120,000	120,000	120,000	120,000
<b>Other Capital Improvements Account #550</b>					
Lighting for walkpath to new school					
misc. for Poplar Street Substation rebuild	50,000				
Conversion of switchgear at end of PP road		350,000			
Lighting for Broadway Streetscape Phase II City Portio					
LED Streetlights	25,000	25,000	25,000	25,000	25,000
<b>Total Other Capital Improvements Account #550</b>	75,000	375,000	25,000	25,000	25,000
<b>Total Capital Expenditures Projected</b>	1,815,000	1,249,000	532,000	532,000	532,000

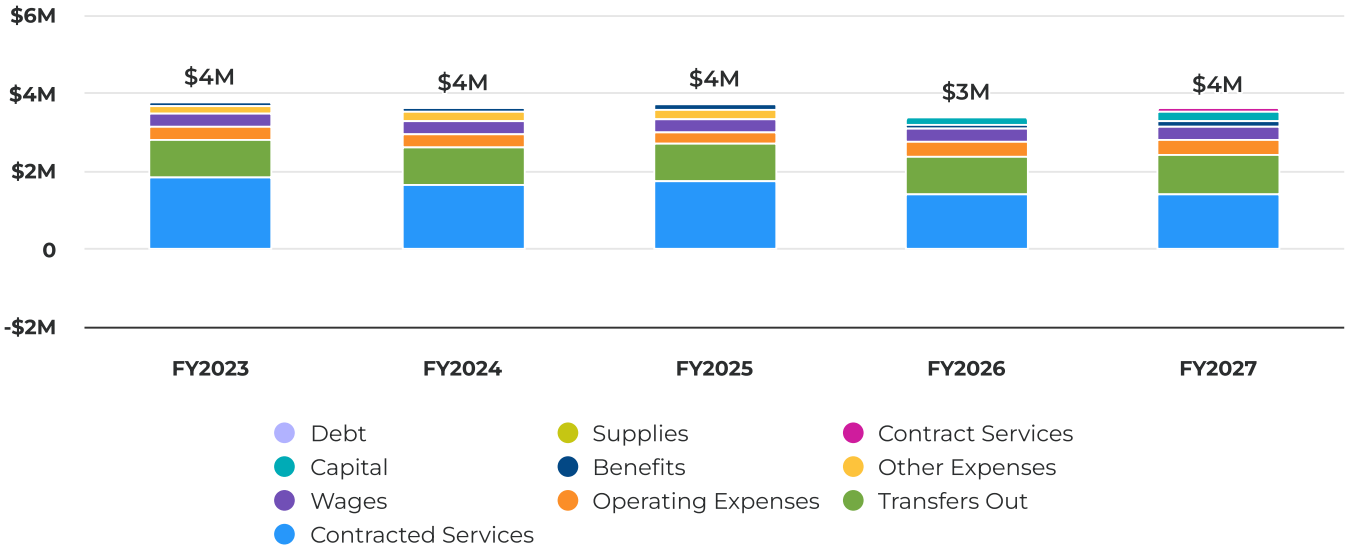
# Critical Measures

<b>ELECTRIC FUND'S CRITICAL MEASURES</b>						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	82.2%	84.1%	85.5%	74.2%	85.4%	85.4%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personn	13.8%	14.9%	15.2%	13.3%	15.5%	15.6%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.131	0.1431	0.1424	0.1669	0.1458	0.1475
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1387	0.1442	0.1436	0.1673	0.147	0.1488
Operating Income will exceed .010 cents per KWH						
	0.114	0.1213	0.1228	0.1242	0.1256	0.1271
Projected KWH per Year with 1% increase						
over Actual 2024-2025 KWH	119,424,068	120,618,309	121,824,492	123,042,737	124,273,164	125,515,896
Reserves Balance						
	\$11,649,401	\$12,569,401	\$13,668,401	\$17,714,401	\$19,461,401	\$21,517,401
Reserves to Cover 45 days O&M Costs						
	\$1,677,991	\$1,804,529	\$1,843,777	\$1,883,351	\$1,924,400	\$1,966,372

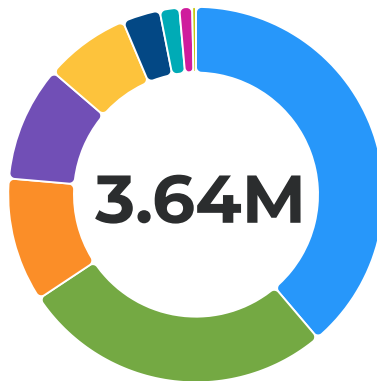
# Fiber

## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



Expense Type	Amount	Percentage
Contracted Services	\$1,413,234	38.80%
Transfers Out	\$978,987	26.88%
Operating Expenses	\$389,780	10.70%
Wages	\$360,919	9.91%
Capital	\$268,000	7.36%
Benefits	\$118,327	3.25%
Contract Services	\$61,119	1.68%
Supplies	\$40,000	1.10%
Debt	\$12,000	0.33%

### Expenditures by Expense Type

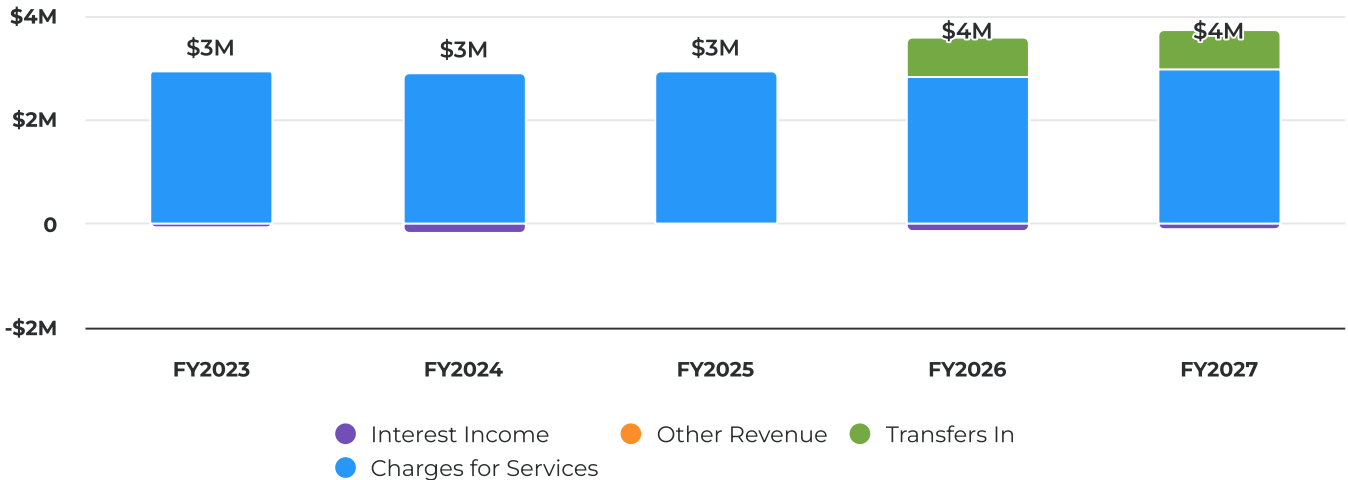
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>	\$342,257.02	\$355,000.00	\$360,919.17
Regular Salaries	\$333,949.37	\$350,000.00	\$350,919.17

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Overtime	\$8,307.65	\$5,000.00	\$10,000.00
<b>Benefits</b>	\$139,701.18	\$110,657.35	\$118,326.88
Benefits/Health and Life	\$53,717.88	\$55,000.00	\$60,000.00
Benefits Other	\$34,301.85	-	-
Benefit-Social Sec/Medicare	\$23,541.38	\$25,113.79	\$27,609.94
Benefits IMRF	\$19,214.85	\$21,043.56	\$20,716.94
Benefits ICMA	\$3,189.08	\$3,500.00	\$4,000.00
Salary/Car Allowance	\$1.17	-	-
Legal / Attorney Fees	\$5,734.97	\$6,000.00	\$6,000.00
<b>Contract Services</b>	\$49,466.31	\$47,119.00	\$61,119.00
Auditing	\$4,500.00	\$6,000.00	\$6,000.00
Training And Travel	\$14,821.97	\$11,000.00	\$25,000.00
Admin Exp To General Admin	\$28,116.00	\$28,119.00	\$28,119.00
Telephone / Communications	\$2,028.34	\$2,000.00	\$2,000.00
<b>Operating Expenses</b>	\$312,509.68	\$381,777.51	\$389,780.15
Postage	\$8,784.64	\$8,784.00	\$12,000.00
Utilities	\$32,363.69	\$30,493.51	\$32,000.00
Rentals and Leases	\$1,393.75	\$2,000.00	\$2,000.00
Insurance	\$49,182.60	\$51,000.00	\$51,000.00
Equipment Maint and Repair	\$105.84	\$8,000.00	\$8,000.00
Vehicle Maint and Repair	\$1,672.17	\$2,000.00	\$2,000.00
Building Maintenance	\$12,872.13	\$60,000.00	\$22,000.00
Other Contractual Services	\$92,114.60	\$60,000.00	\$60,000.00
Taxes and Regulatory Fees	\$10,587.60	\$14,000.00	\$14,000.00
Marketing	\$32,254.80	\$32,000.00	\$35,000.00
Voice Connection Fees	-	\$45,000.00	\$30,000.00
Video Connection Fees	\$25,131.19	\$12,000.00	\$20,000.00
Technological Hardware	\$17,924.47	\$30,000.00	\$30,000.00
Department Specific Technology	\$20,471.21	\$10,000.00	\$58,280.15
Office Supplies	\$1,996.24	\$3,000.00	\$3,000.00
Fuels for Vehicles/Equip	\$3,035.55	\$4,000.00	\$2,000.00
Operating Supplies	\$1,401.53	\$5,000.00	\$5,000.00
Uniform & Safety Supplies	\$210.00	\$2,000.00	\$1,000.00
Maint/Repair Supplies	\$495.89	\$500.00	\$500.00

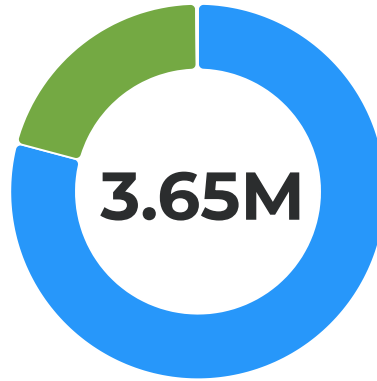
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Vehicle Maint Supplies	\$511.78	\$2,000.00	\$2,000.00
<b>Contracted Services</b>	<b>\$1,728,456.65</b>	<b>\$1,383,474.91</b>	<b>\$1,413,234.16</b>
Contractual/Technological	\$85,399.28	\$42,500.00	\$42,500.00
Contractual/Voice Content Fee	\$302,802.57	\$108,000.00	\$104,760.00
Contractual/Video Content Fee	\$1,202,880.50	\$1,099,974.91	\$1,132,974.16
Contractual/Data Content Fee	\$137,374.30	\$133,000.00	\$133,000.00
<b>Supplies</b>	<b>\$44,896.27</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>
Minor Equipment	\$43,245.77	\$40,000.00	\$40,000.00
Minor Equipment	\$1,650.50	-	-
<b>Capital</b>	<b>-\$2,050.99</b>	<b>\$158,000.00</b>	<b>\$268,000.00</b>
Engineering for Capital	-	\$20,000.00	\$30,000.00
Equipment	-\$2,051.15	\$43,000.00	\$50,000.00
Equipment ONTS	\$0.16	\$45,000.00	\$108,000.00
Lines, Roads, Etc	-	\$50,000.00	\$80,000.00
<b>Other Expenses</b>	<b>\$212,503.28</b>	<b>-</b>	<b>-</b>
Depreciation Expense	\$212,503.28	-	-
<b>Transfers Out</b>	<b>\$966,144.00</b>	<b>\$969,514.00</b>	<b>\$978,987.32</b>
IT Expense To IT Budget	\$13,080.00	\$18,834.00	\$26,019.32
Transfer to 119 Bond Payment	\$953,064.00	\$950,680.00	\$952,968.00
<b>Debt</b>	<b>-\$3,009.97</b>	<b>-</b>	<b>\$12,000.00</b>
Bad Debt	-\$3,009.97	-	\$12,000.00
<b>Total Expenditures</b>	<b>\$3,790,873.43</b>	<b>\$3,445,542.77</b>	<b>\$3,642,366.68</b>

## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



● Charges for Services	<b>\$2,958,991</b>	81.09%
● Transfers In	<b>\$774,000</b>	21.21%
● Other Revenue	<b>\$6,000</b>	0.16%
● Interest Income	<b>-\$90,000</b>	-2.47%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Charges for Services</b>	\$2,943,056.66	\$2,841,588.00	\$2,958,991.13
Sales for Voice	\$338,888.71	\$307,800.00	\$297,027.00
Sales for Video	\$970,453.68	\$929,100.00	\$948,562.13
Sales for Data (Internet)	\$1,569,544.35	\$1,539,240.00	\$1,616,202.00
Wire Maintenance	\$64,169.92	\$65,448.00	\$97,200.00
<b>Other Revenue</b>	\$2,997.44	\$6,000.00	\$6,000.00
Miscellaneous Revenue	\$2,997.44	\$6,000.00	\$6,000.00
<b>Interest Income</b>	-\$39,923.33	-\$140,000.00	-\$90,000.00
Interest Income	-\$39,923.33	-\$140,000.00	-\$90,000.00
<b>Transfers In</b>	-	\$750,000.00	\$774,000.00
Transfer from Elec Surplus	-	\$750,000.00	\$774,000.00
<b>Total Revenues</b>	<b>\$2,906,130.77</b>	<b>\$3,457,588.00</b>	<b>\$3,648,991.13</b>

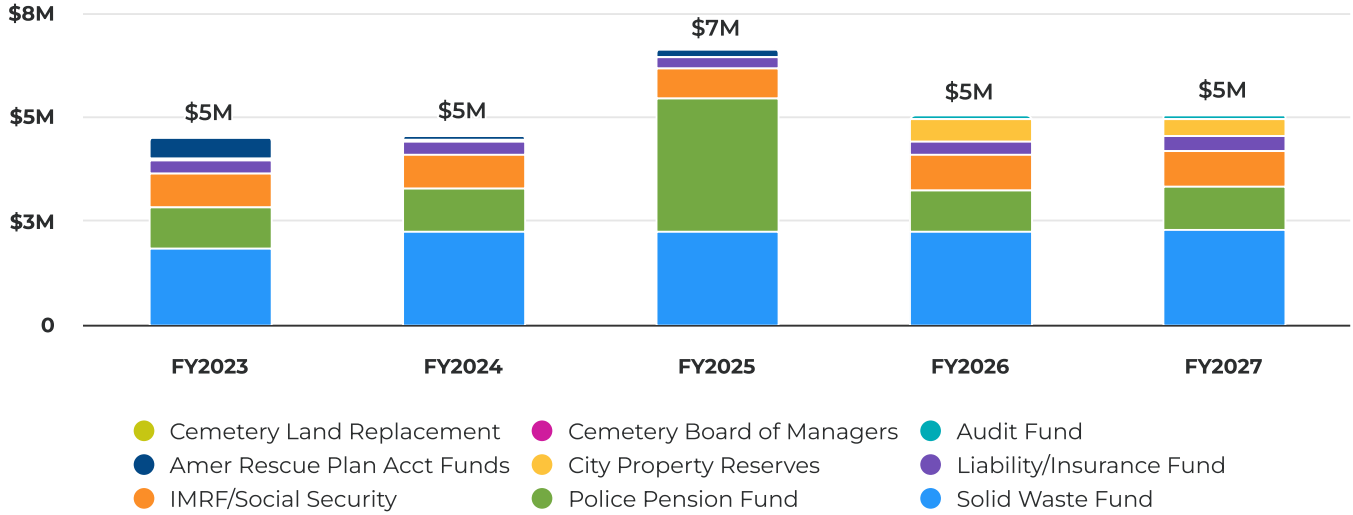
# Fiber Operations- Capital

City of Highland, Illinois					
FTTP Operations					
26/27 thru 30/31					
PROJECTS BY BUDGET ITEM					
Budget Item	26/27	27/28	28/29	29/30	30/31
<b>Engineering for Capital Account #505</b>					
Engineering Support	30,000	30,000	30,000	30,000	30,000
<b>Total Engineering for Capital Account #505</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Building Account #520</b>					
<b>Total Building Account #520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment Account #530</b>					
Receivers/Encoders/OTA streaming equipment	50,000				
Equipment 288 ct & 72 ct for repairs					
Sticks (new)					
Bucket Truck					
10 GIG Card					
CSS Card- integration with Calix					
Sticks (replacement)		4,000	4,000	4,000	4,000
Switches (replacement)					
Card CMS (replacement) (for gig service)		11,000	11,000	11,000	11,000
<b>Total Equipment Account #530</b>	<b>50,000</b>	<b>56,800</b>	<b>56,800</b>	<b>15,000</b>	<b>15,000</b>
<b>Equipment ONT's Account #530.01</b>					
ONT's	108,000	40,000	40,000	40,000	40,000
<b>Total Equipment ONT's Account #530.01</b>	<b>108,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Lines, Roads, Etc Account #540</b>					
Materials for repairs on roads/lines					
Fiber Splicing	80,000	40,000	40,000	40,000	40,000
<b>Total Lines, Roads, Etc Account #540</b>	<b>80,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Other Capital Improvements Account #550</b>					
<b>Total Other Capital Improvements Account #550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital Expenditures Projected</b>	<b>268,000</b>	<b>166,800</b>	<b>166,800</b>	<b>125,000</b>	<b>125,000</b>

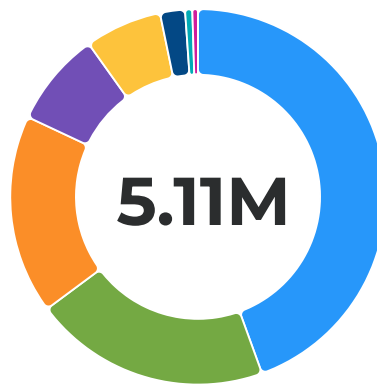
# Miscellaneous Funds

## Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



● Solid Waste Fund	<b>\$2,270,587</b>	44.47%
● Police Pension Fund	<b>\$1,040,000</b>	20.37%
● IMRF/Social Security	<b>\$875,000</b>	17.14%
● City Property Reserves	<b>\$416,000</b>	8.15%
● Liability/Insurance Fund	<b>\$338,000</b>	6.62%
● Audit Fund	<b>\$110,000</b>	2.15%
● Cemetery Board of Managers	<b>\$31,000</b>	0.61%
● Cemetery Land Replacement	<b>\$25,000</b>	0.49%

### Expenditures by Fund

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>City Property Reserves</b>			
Transfer To Police Dept	-	\$75,000.00	\$126,000.00
Transfer To Fire Dept	-	\$144,000.00	-

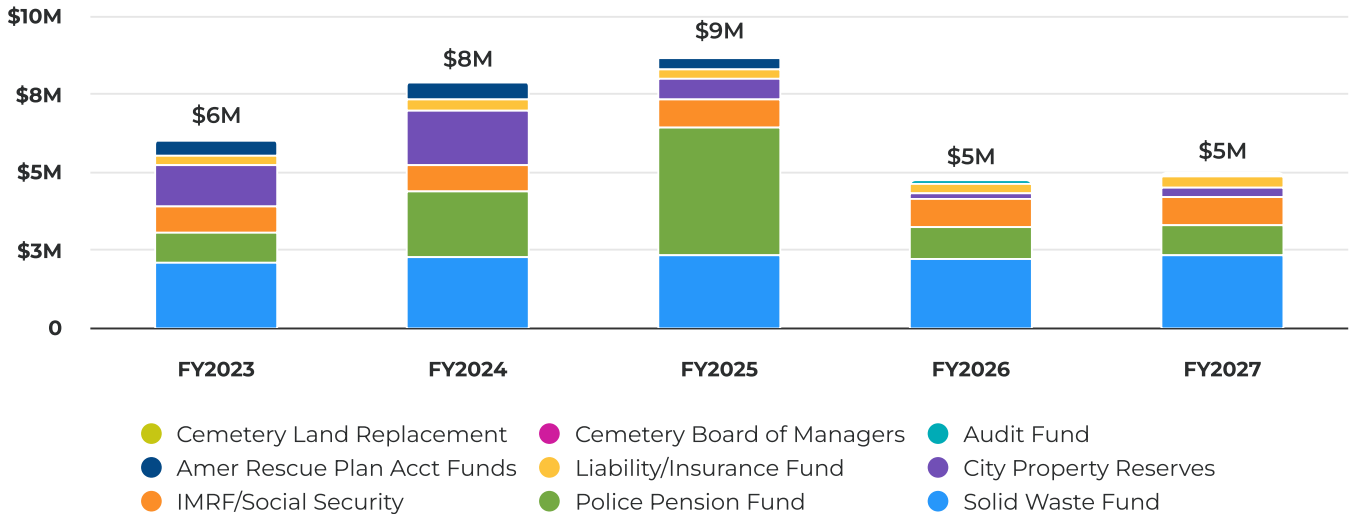
## Miscellaneous

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Transfer To Street Div	-	\$58,000.00	-
Trans To Parks Prog Comm Bldg	-	-	\$113,000.00
Transfer To Swim Pool	-	\$100,000.00	-
Transfer To Street Dept	-	-	\$77,000.00
Transfer To B & Z	-	-	\$100,000.00
Transfer To Korte Rec Center	-	\$150,000.00	-
<b>Total City Property Reserves</b>	-	\$527,000.00	\$416,000.00
<b>Amer Rescue Plan Acct Funds</b>			
Depreciation Expenses	\$161,766.95	-	-
<b>Total Amer Rescue Plan Acct Funds</b>	\$161,766.95	-	-
<b>Police Pension Fund</b>			
Benefit Police Pension	\$985,747.11	\$945,000.00	\$1,000,000.00
Legal / Attorney Fees	\$14,109.81	\$15,000.00	\$15,000.00
Training and Travel	-	\$1,500.00	-
Other Contractual Services	\$21,034.29	\$35,000.00	\$25,000.00
Transfer to State IPOPIF	\$738,400.00	-	-
Portability Transfer	\$296,666.26	-	-
Investment Expense	\$7,359.80	-	-
Other Expense	\$2,641.17	-	-
IPOPIF Withdraw	\$1,140,000.00	-	-
<b>Total Police Pension Fund</b>	\$3,205,958.44	\$996,500.00	\$1,040,000.00
<b>IMRF/Social Security</b>			
Benefit Social Sec/Medicare	\$497,994.38	\$530,000.00	\$525,000.00
Benefit IMRF	\$247,289.40	\$354,000.00	\$350,000.00
<b>Total IMRF/Social Security</b>	\$745,283.78	\$884,000.00	\$875,000.00
<b>Audit Fund</b>			
Auditing	\$50,000.00	\$70,000.00	\$110,000.00
<b>Total Audit Fund</b>	\$50,000.00	\$70,000.00	\$110,000.00
<b>Liability/Insurance Fund</b>			
Insurance	\$273,798.88	\$325,000.00	\$338,000.00
<b>Total Liability/Insurance Fund</b>	\$273,798.88	\$325,000.00	\$338,000.00
<b>Solid Waste Fund</b>			
Admin Exp To General Admin	\$120,588.00	\$120,587.25	\$120,587.25

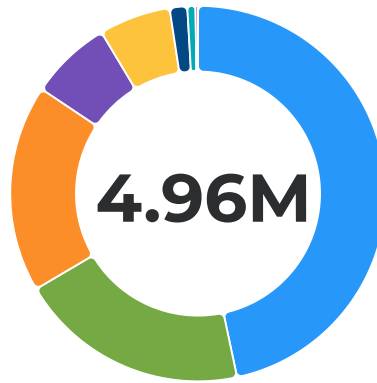
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Other Contractual Services	\$2,096,269.14	\$2,095,000.00	\$2,150,000.00
Bad Debt	-\$53.25	-	-
<b>Total Solid Waste Fund</b>	<b>\$2,216,803.89</b>	<b>\$2,215,587.25</b>	<b>\$2,270,587.25</b>
<b>Cemetery Land Replacement</b>			
Buildings & Structures	-	-	\$25,000.00
<b>Total Cemetery Land Replacement</b>	<b>-</b>	<b>-</b>	<b>\$25,000.00</b>
<b>Cemetery Board of Managers</b>			
Other Contractual Services	-	\$3,000.00	\$1,000.00
Other Capital Improvements	-	\$31,000.00	\$30,000.00
Depreciation Expense	\$6,160.14	-	-
Transfer To Cemetery 009-715	-	\$8,000.00	-
<b>Total Cemetery Board of Managers</b>	<b>\$6,160.14</b>	<b>\$42,000.00</b>	<b>\$31,000.00</b>
<b>Total Expenditures</b>	<b>\$6,659,772.08</b>	<b>\$5,060,087.25</b>	<b>\$5,105,587.25</b>

## Revenues by Fund

Historical Revenues by Fund



### FY27 Revenues by Fund



● Solid Waste Fund	<b>\$2,316,000</b>	46.66%
● Police Pension Fund	<b>\$985,700</b>	19.86%
● IMRF/Social Security	<b>\$886,275</b>	17.86%
● Liability/Insurance Fund	<b>\$349,500</b>	7.04%
● City Property Reserves	<b>\$305,508</b>	6.16%
● Audit Fund	<b>\$75,250</b>	1.52%
● Cemetery Board of Managers	<b>\$35,000</b>	0.71%
● Cemetery Land Replacement	<b>\$10,300</b>	0.21%

### Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>City Property Reserves</b>			
Int - KRC Bond Money	\$4,972.90	\$5,000.00	\$1,000.00
Int - Tri-Centennial Fd	\$7.40	\$10.00	\$5.00
Int - General Admin	\$9,651.42	\$10,000.00	\$4,000.00
Int - Fire Dept	\$4,601.54	\$4,000.00	\$1,500.00
Int - Swim Pool	\$733.96	\$500.00	\$300.00
Int - Parks Prog Comm Bldg	\$1,525.27	\$900.00	\$400.00
Int - Gen Fd Reserves	\$1,958.03	\$200.00	\$100.00
Int- Police	\$16,958.35	\$12,000.00	\$5,000.00
Int - B & Z	\$6,041.78	\$7,000.00	\$2,000.00
Int - Street Division	\$12,812.82	\$13,000.00	\$4,000.00
Int - Ambulance	\$2,106.49	\$2,000.00	\$700.00
Int - Utility Facility	\$23,832.39	\$20,000.00	\$8,000.00
Int - B & Z for Mitigation	\$9.81	\$10.00	\$5.00
Int - Comm Dev 007	\$708.14	\$500.00	\$200.00
For General Admin Fund	-	-	\$111,000.00
For Streets	\$250,000.00	-	-
For Police Dept	\$100,000.00	-	-
For Outdoor Swim Pool	\$100,000.00	\$107,000.00	\$20,000.00
For PD Retiree Ins	-	-	\$27,298.00
For B & Z	\$20,000.00	-	-

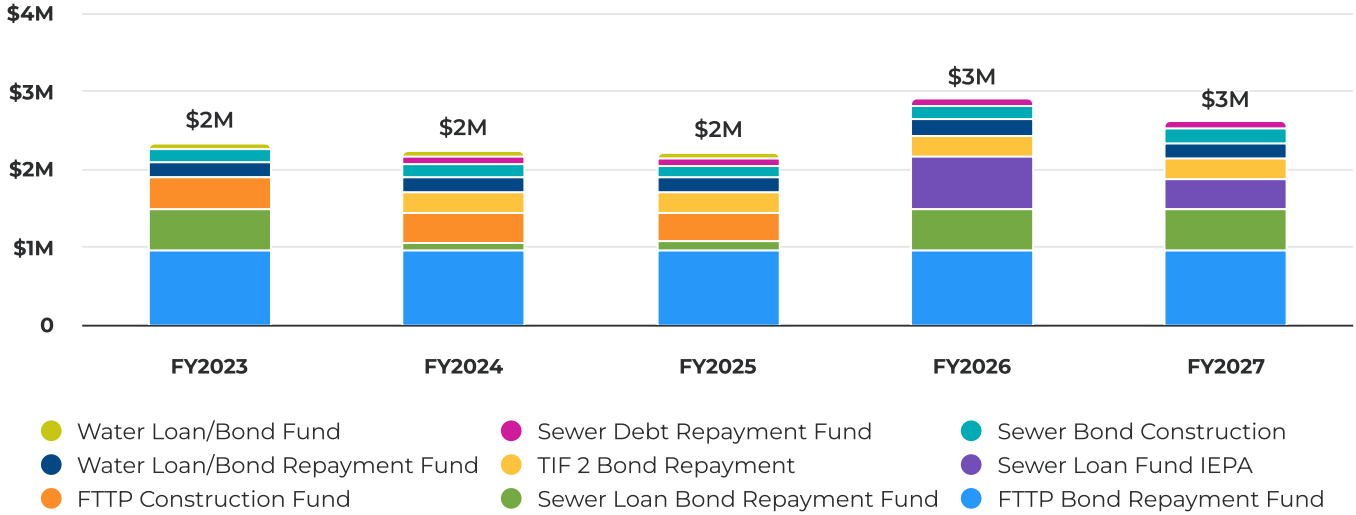
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
For Fire Dept	\$95,000.00	-	-
For Ambulance	-	\$14,000.00	\$120,000.00
<b>Total City Property Reserves</b>	\$650,920.30	\$196,120.00	\$305,508.00
<b>Amer Rescue Plan Acct Funds</b>			
Interest Income	\$4,314.56	-	-
Grants	\$375,981.87	-	-
<b>Total Amer Rescue Plan Acct Funds</b>	\$380,296.43	-	-
<b>Police Pension Fund</b>			
Property Tax-General	\$654,820.17	\$672,000.00	\$698,800.00
Replacement Tax-General	\$6,900.00	\$6,900.00	\$6,900.00
Payroll Deductions	\$186,543.59	\$170,000.00	\$185,000.00
Interest Income	\$97,033.44	\$148,000.00	\$95,000.00
Realized/Unrealized Gain/Loss	\$1,316,126.88	-	-
IPOPIF Contributions	\$738,400.00	-	-
Misc Revenue	\$500.00	-	-
From IPOPIF State	\$1,140,000.00	-	-
<b>Total Police Pension Fund</b>	\$4,140,324.08	\$996,900.00	\$985,700.00
<b>IMRF/Social Security</b>			
Property Tax-General	\$845,234.06	\$875,000.00	\$875,000.00
Replacement Tax-General	\$8,275.00	\$8,275.00	\$8,275.00
Interest Income	\$4,947.89	\$1,500.00	\$3,000.00
<b>Total IMRF/Social Security</b>	\$858,456.95	\$884,775.00	\$886,275.00
<b>Audit Fund</b>			
Property Tax-General	\$39,812.19	\$61,000.00	\$70,000.00
Replacement Tax-General	\$6,538.64	\$10,000.00	\$5,000.00
Interest Income	\$807.71	\$250.00	\$250.00
<b>Total Audit Fund</b>	\$47,158.54	\$71,250.00	\$75,250.00
<b>Liability/Insurance Fund</b>			
Property Tax-General	\$317,518.24	\$320,000.00	\$338,000.00
Replacement Tax-General	\$13,077.28	\$20,000.00	\$10,000.00
Interest Income	\$6,756.13	\$1,500.00	\$1,500.00
<b>Total Liability/Insurance Fund</b>	\$337,351.65	\$341,500.00	\$349,500.00
<b>Solid Waste Fund</b>			
Sales/ Extra Sales	\$2,275,283.64	\$2,200,000.00	\$2,300,000.00
Interest Income	\$27,563.09	\$16,000.00	\$16,000.00
<b>Total Solid Waste Fund</b>	\$2,302,846.73	\$2,216,000.00	\$2,316,000.00

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Cemetery Land Replacement</b>			
Sale Of Lots	\$21,600.00	\$12,000.00	\$10,000.00
Interest Income	\$507.67	\$400.00	\$300.00
<b>Total Cemetery Land Replacement</b>	\$22,107.67	\$12,400.00	\$10,300.00
<b>Cemetery Board of Managers</b>			
Perpetual Care Revenue	\$30,800.00	\$20,000.00	\$20,000.00
Interest Income	\$28,943.13	\$10,000.00	\$15,000.00
Unrealized Gain/Loss on Invest	-\$52.84	-	-
<b>Total Cemetery Board of Managers</b>	\$59,690.29	\$30,000.00	\$35,000.00
<b>Total Revenues</b>	<b>\$8,799,152.64</b>	<b>\$4,748,945.00</b>	<b>\$4,963,533.00</b>

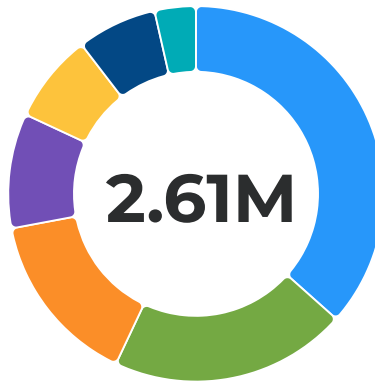
# Debt Service Funds

## Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



FFTP Bond Repayment Fund	\$953,268	36.59%
Sewer Loan Bond Repayment Fund	\$531,759	20.41%
Sewer Loan Fund IEPA	\$392,000	15.05%
TIF 2 Bond Repayment	\$257,150	9.87%
Water Loan/Bond Repayment Fund	\$199,689	7.67%
Sewer Bond Construction	\$178,650	6.86%
Sewer Debt Repayment Fund	\$92,620	3.56%

### Expenditures by Fund

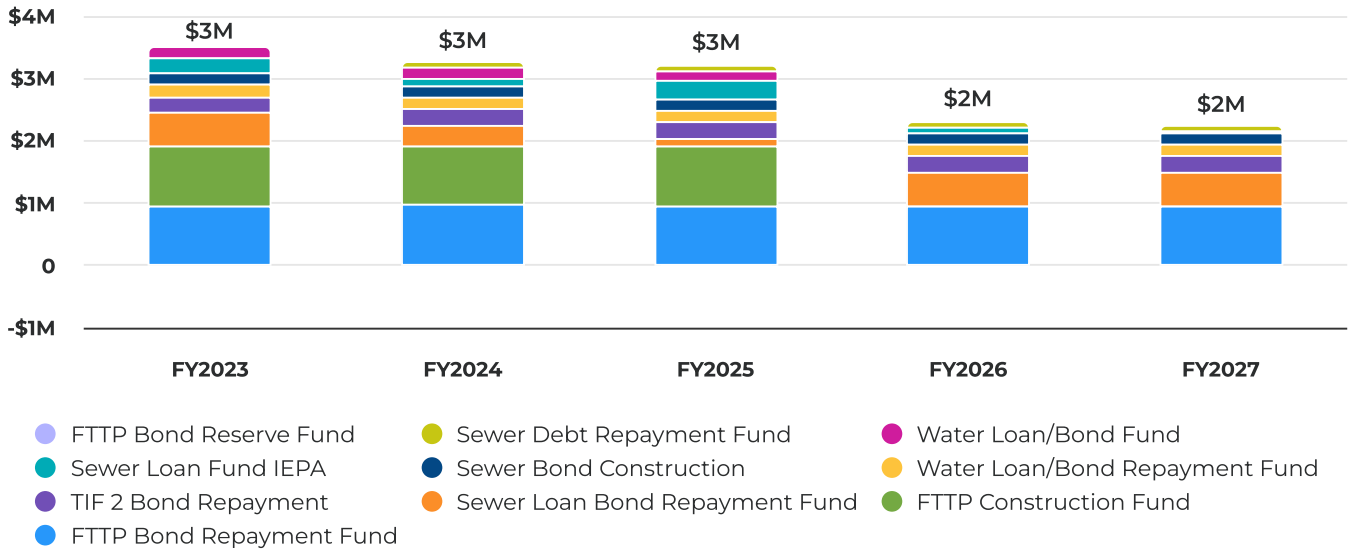
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>TIF 2 Bond Repayment</b>	\$259,250.00	\$261,450.00	\$257,150.00
Interest Payments	\$49,250.00	-	\$42,150.00
Principal Payments	-	\$215,000.00	\$215,000.00
Debt Service Charges	-	\$46,450.00	-
Transfer to TIF #2	\$210,000.00	-	-

Debt Service Funds

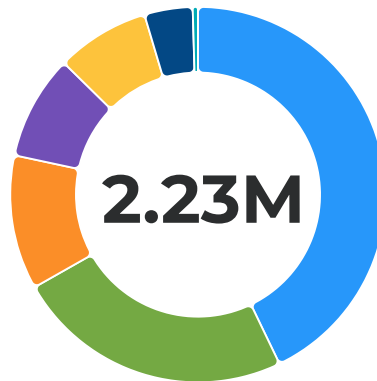
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>FTTP Construction Fund</b>	\$369,088.33	-	-
Depreciation Expenses	\$226,816.33	-	-
Interest Expense	\$142,272.00	-	-
<b>FTTP Bond Repayment Fund</b>	\$953,368.00	\$950,980.00	\$953,268.00
Principal Payments	-	\$820,000.00	\$840,000.00
Other Debt Services	\$300.00	\$130,680.00	\$300.00
Transfer To FTTP Bond Reserve	-	\$300.00	-
Transfer to FTTP Bond Const	\$953,068.00	-	-
Interest Payments	-	-	\$112,968.00
<b>Water Loan/Bond Fund</b>	\$77,239.72	-	-
Depreciation Expense	\$77,239.72	-	-
<b>Water Loan/Bond Repayment Fund</b>	\$199,047.93	\$199,240.20	\$199,689.25
Principal Payments	-	\$177,000.00	\$184,000.00
Other Debt Services	-	\$22,240.20	-
Transfer to Water Fund	\$171,000.00	-	-
Interest Payments	\$28,047.93	-	\$15,689.25
<b>Sewer Loan Fund IEPA</b>	-	\$685,000.00	\$392,000.00
Transfer To Sewer Fd	-	\$685,000.00	\$392,000.00
<b>Sewer Loan Bond Repayment Fund</b>	\$106,978.07	\$531,759.14	\$531,759.14
Principal Payments	-	\$428,201.12	\$434,130.68
Other Debt Services	-	\$103,558.02	-
Interest Payments	\$106,978.07	-	\$97,628.46
<b>Sewer Bond Construction</b>	\$156,926.35	\$176,700.00	\$178,650.00
Depreciation	\$134,924.47	-	-
Principal Payments	-	\$150,000.00	\$155,000.00
Other Debt Services	\$250.00	\$26,700.00	-
Interest Payments	\$21,751.88	-	\$23,650.00
<b>Sewer Debt Repayment Fund</b>	\$92,619.86	\$92,619.86	\$92,619.86
Principal Payments	-	\$79,956.73	\$80,621.74
Debt Service Charges	-	\$12,663.13	-
Transfer to Water/Swr Fund	\$92,619.86	-	-
Interest Expense	-	-	\$11,998.12
<b>Total Expenditures</b>	<b>\$2,214,518.26</b>	<b>\$2,897,749.20</b>	<b>\$2,605,136.25</b>

# Revenues by Fund

Historical Revenues by Fund



FY27 Revenues by Fund



FTTP Bond Repayment Fund	\$953,868	42.86%
Sewer Loan Bond Repayment Fund	\$532,759	23.94%
TIF 2 Bond Repayment	\$257,650	11.58%
Water Loan/Bond Repayment Fund	\$200,089	8.99%
Sewer Bond Construction	\$178,650	8.03%
Sewer Debt Repayment Fund	\$92,620	4.16%
Sewer Loan Fund IEPA	\$10,000	0.45%

## Revenues by Fund

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>TIF 2 Bond Repayment</b>	\$263,479.28	\$261,950.00	\$257,650.00
Interest Income	\$2,479.28	\$500.00	\$500.00
From TIF #2 Northside	\$261,000.00	\$261,450.00	\$257,150.00
<b>FTTP Construction Fund</b>	\$953,068.00	-	-
From FTTP Bond and Interest	\$953,068.00	-	-

Debt Service Funds

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>FTTP Bond Repayment Fund</b>	\$955,670.99	\$953,180.00	\$953,868.00
Interest Income	\$2,606.99	\$2,500.00	\$900.00
From Fiber Operations	\$953,064.00	\$950,680.00	\$952,968.00
<b>FTTP Bond Reserve Fund</b>	-\$2,443.01	-	-
Interest Income	-\$2,443.01	-	-
<b>Water Loan/Bond Fund</b>	\$171,000.00	-	-
From Water Bond Reserve	\$171,000.00	-	-
<b>Water Loan/Bond Repayment Fund</b>	\$201,040.80	\$200,500.00	\$200,089.25
Interest Income	\$1,036.80	\$500.00	\$400.00
From Water Fund	\$200,004.00	\$200,000.00	\$199,689.25
<b>Sewer Loan Fund IEPA</b>	\$285,462.80	\$85,000.00	\$10,000.00
Interest Income	\$32,095.80	\$30,000.00	\$10,000.00
From Sewer Fund	\$253,367.00	\$55,000.00	-
<b>Sewer Loan Bond Repayment Fund</b>	\$112,119.83	\$532,759.14	\$532,759.14
Interest Income	\$2,713.25	\$1,000.00	\$1,000.00
From Sewer Fund	\$109,406.58	\$531,759.14	\$531,759.14
<b>Sewer Bond Construction</b>	\$174,996.00	\$176,700.00	\$178,650.00
From Sewer Fund	\$174,996.00	\$176,700.00	\$178,650.00
<b>Sewer Debt Repayment Fund</b>	\$92,616.00	\$92,619.86	\$92,619.86
Transfer 10	\$92,616.00	\$92,619.86	\$92,619.86
<b>Total Revenues</b>	<b>\$3,207,010.69</b>	<b>\$2,302,709.00</b>	<b>\$2,225,636.25</b>

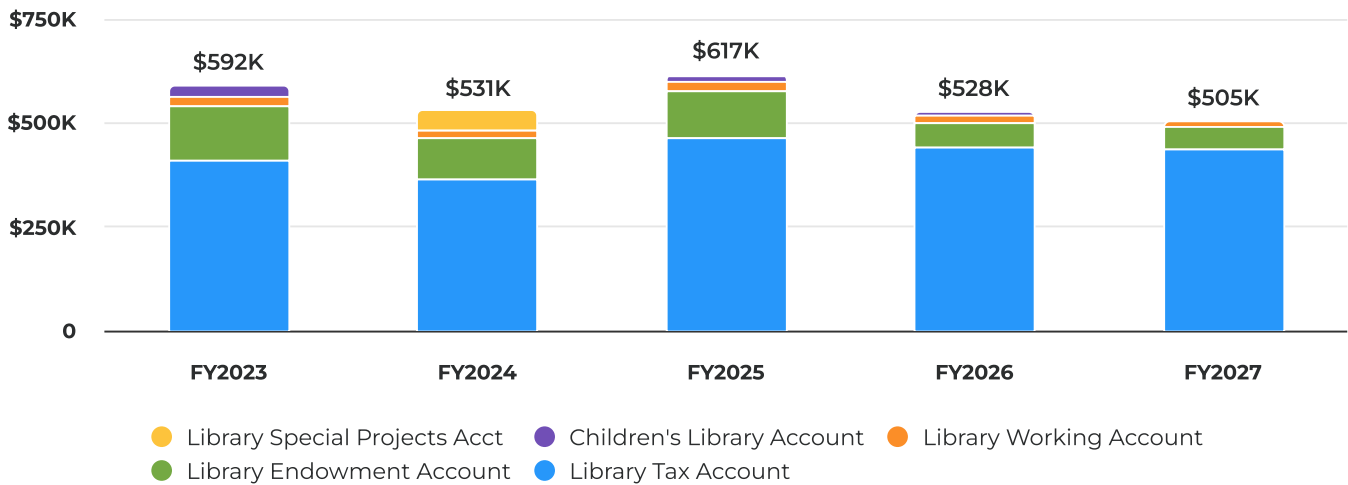
# Library

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.

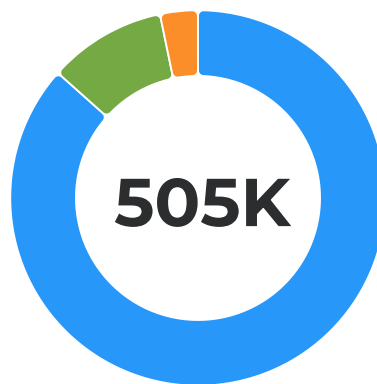
The Louis Latzer Memorial Public Library shall be under the supervision and management of the Library Board of Trustees to be appointed in accordance with state statutes relating to public libraries (75 ILCS 5/ Illinois Local Library Act). The board of trustees shall have all the power and authority 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.

## Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



<span style="color: blue;">●</span> Library Tax Account	<b>\$437,500</b>	86.60%
<span style="color: green;">●</span> Library Endowment Account	<b>\$51,250</b>	10.14%
<span style="color: orange;">●</span> Library Working Account	<b>\$16,450</b>	3.26%

**Expenditures by Fund**

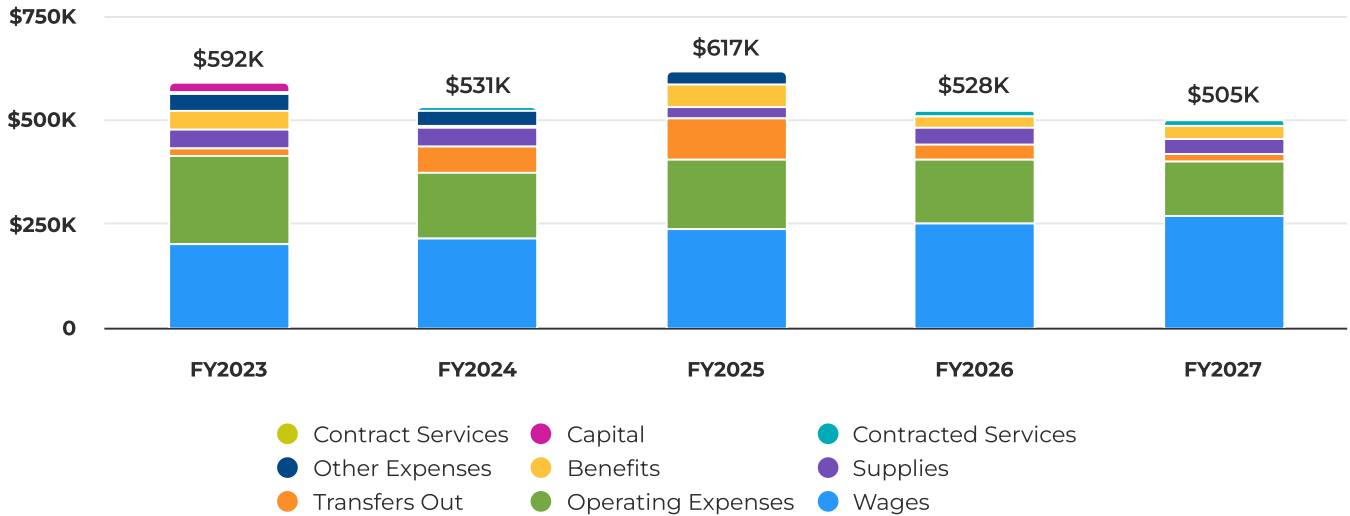
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Library Working Account</b>			
Training And Travel	-	\$250.00	\$250.00
Utilities	\$629.94	-	-
Other Contractual Services	\$1,712.27	-	\$200.00
Community Programs	\$170.90	\$500.00	\$250.00
Operating Supplies	\$529.76	\$750.00	\$750.00
Maint/Repair Supplies	\$1,055.77	\$1,500.00	-
Minor Equipment	\$2,166.92	-	-
Books/Adult	\$191.35	\$250.00	-
DVD's	\$16.51	\$250.00	-
CD's	-	\$150.00	-
Transfer To Libr-Tax Acct	\$17,500.00	\$14,000.00	\$15,000.00
<b>Total Library Working Account</b>	<b>\$23,973.42</b>	<b>\$17,650.00</b>	<b>\$16,450.00</b>
<b>Library Tax Account</b>			
Regular Salaries	\$236,416.95	\$250,000.00	\$270,000.00
Benefits - Health & Life	\$27,063.29	\$25,000.00	\$30,000.00
Benefits - Other	\$17,858.10	-	-
Training And Travel	\$289.28	\$1,000.00	\$1,000.00
Utilities	\$16,791.64	\$20,000.00	\$22,000.00
Rentals And Leases	\$5,494.04	\$35,000.00	\$5,000.00
Equipment Maint And Repair	-	\$1,000.00	\$1,000.00
Building Maintenance	\$6,566.42	-	\$5,000.00
Other Contractual Services	\$19,735.38	\$25,000.00	\$25,000.00
Contractual/Technological	\$1,737.00	\$15,000.00	\$15,000.00
Community Programs	\$23,575.86	\$15,000.00	\$15,000.00
Office Supplies	\$1,359.24	\$3,000.00	\$3,000.00
Operating Supplies	\$6,410.78	\$5,000.00	\$3,000.00
Minor Equipment	\$862.89	\$8,000.00	\$5,000.00
Books/Adult	\$15,545.65	\$20,000.00	\$20,000.00
Books/Juvenile	\$4,381.95	\$6,000.00	\$6,000.00
Books/Young People	\$648.89	\$1,500.00	\$1,500.00
Magazine Subscriptions	\$405.79	\$1,000.00	\$1,000.00
E-books	\$1,612.93	\$3,000.00	\$2,500.00
DVD's	\$1,628.76	\$1,500.00	\$1,500.00
CD's	-	\$500.00	\$500.00
Audio Books	\$1,426.17	\$2,500.00	\$2,500.00
Audio, Books/ Juvenile	\$131.65	-	-
Magazine Subscriptions	-	\$1,000.00	\$2,000.00

Library

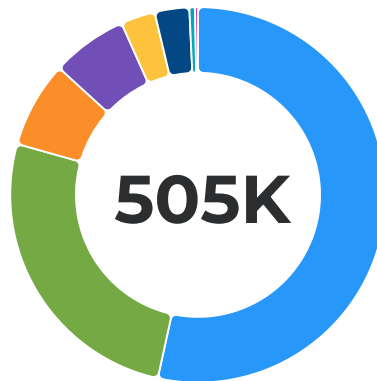
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Trans to Libr Spec Projects	\$64,517.65	-	-
Pension Expense	\$10,089.16	-	-
<b>Total Library Tax Account</b>	<b>\$464,549.47</b>	<b>\$440,000.00</b>	<b>\$437,500.00</b>
<b>Library Endowment Account</b>			
Legal Fees	-	\$3,000.00	\$3,000.00
Insurance	\$6,504.91	\$5,000.00	\$6,500.00
Equipment Maint And Repair	-	\$2,500.00	\$2,500.00
Building Maintenance	\$7,304.09	-	-
Building Safety Maintenance	\$52,260.42	\$35,000.00	\$35,000.00
Other Contractual Services	\$15,303.00	\$500.00	\$750.00
Operating Supplies	\$38.91	\$500.00	\$500.00
Maint/Repair Supplies	-	\$500.00	\$500.00
Equipment	-	\$500.00	\$500.00
Other Capital Improvements	-	\$2,000.00	\$2,000.00
Depreciation Expense	\$29,135.25	-	-
Transfer To Libr-Tax Acct	-	\$10,500.00	-
<b>Total Library Endowment Account</b>	<b>\$110,546.58</b>	<b>\$60,000.00</b>	<b>\$51,250.00</b>
<b>Children's Library Account</b>			
Transfer To Libr-Tax Acct	-	\$10,000.00	-
Transfer To Endowment	\$13,187.36	-	-
<b>Total Children's Library Account</b>	<b>\$13,187.36</b>	<b>\$10,000.00</b>	<b>-</b>
<b>Library Special Projects Acct</b>			
Transfer To Endowment	\$4,500.00	-	-
<b>Total Library Special Projects Acct</b>	<b>\$4,500.00</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$616,756.83</b>	<b>\$527,650.00</b>	<b>\$505,200.00</b>

# Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Expense Type



Expense Type	Amount	Percentage
Wages	\$270,000	53.44%
Operating Expenses	\$130,950	25.92%
Supplies	\$37,500	7.42%
Benefits	\$33,000	6.53%
Transfers Out	\$15,000	2.97%
Contracted Services	\$15,000	2.97%
Capital	\$2,500	0.49%
Contract Services	\$1,250	0.25%

### Expenditures by Expense Type

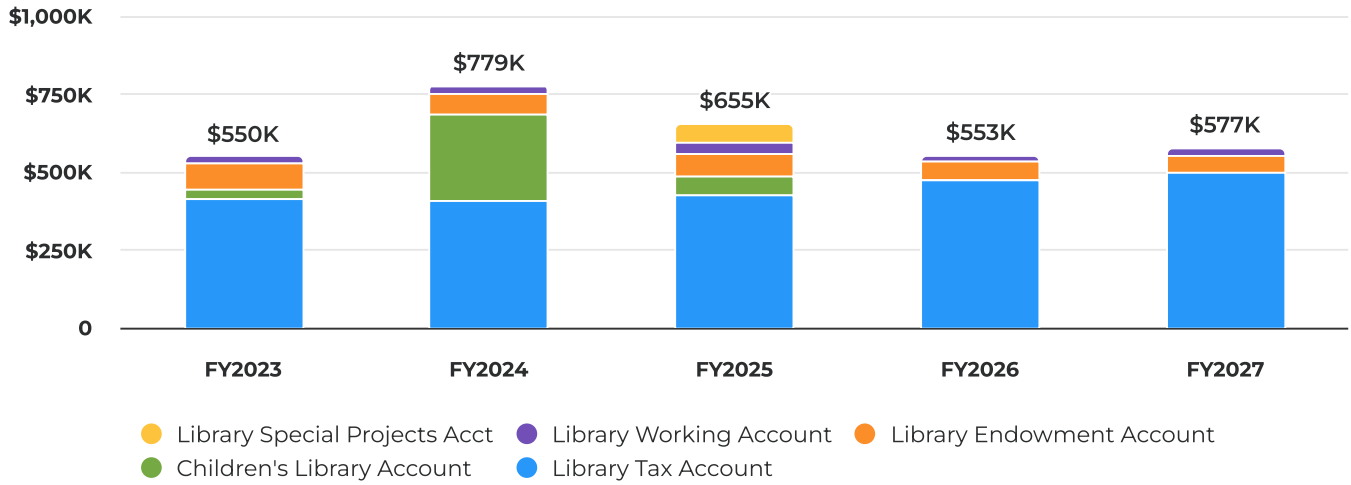
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Wages</b>			
Regular Salaries	\$236,416.95	\$250,000.00	\$270,000.00
<b>Total Wages</b>	\$236,416.95	\$250,000.00	\$270,000.00
<b>Benefits</b>			
Benefits - Health & Life	\$27,063.29	\$25,000.00	\$30,000.00
Benefits - Other	\$17,858.10	-	-
Pension Expense	\$10,089.16	-	-

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Legal Fees	-	\$3,000.00	\$3,000.00
<b>Total Benefits</b>	\$55,010.55	\$28,000.00	\$33,000.00
<b>Contract Services</b>			
Training And Travel	-	\$250.00	\$250.00
Training And Travel	\$289.28	\$1,000.00	\$1,000.00
<b>Total Contract Services</b>	\$289.28	\$1,250.00	\$1,250.00
<b>Operating Expenses</b>			
Utilities	\$629.94	-	-
Other Contractual Services	\$1,712.27	-	\$200.00
Community Programs	\$170.90	\$500.00	\$250.00
Operating Supplies	\$529.76	\$750.00	\$750.00
Maint/Repair Supplies	\$1,055.77	\$1,500.00	-
CD's	-	\$150.00	-
Utilities	\$16,791.64	\$20,000.00	\$22,000.00
Rentals And Leases	\$5,494.04	\$35,000.00	\$5,000.00
Equipment Maint And Repair	-	\$1,000.00	\$1,000.00
Building Maintenance	\$6,566.42	-	\$5,000.00
Other Contractual Services	\$19,735.38	\$25,000.00	\$25,000.00
Community Programs	\$23,575.86	\$15,000.00	\$15,000.00
Office Supplies	\$1,359.24	\$3,000.00	\$3,000.00
Operating Supplies	\$6,410.78	\$5,000.00	\$3,000.00
CD's	-	\$500.00	\$500.00
Audio Books	\$1,426.17	\$2,500.00	\$2,500.00
Audio, Books/ Juvenile	\$131.65	-	-
Magazine Subscriptions	-	\$1,000.00	\$2,000.00
Insurance	\$6,504.91	\$5,000.00	\$6,500.00
Equipment Maint And Repair	-	\$2,500.00	\$2,500.00
Building Maintenance	\$7,304.09	-	-
Building Safety Maintenance	\$52,260.42	\$35,000.00	\$35,000.00
Other Contractual Services	\$15,303.00	\$500.00	\$750.00
Operating Supplies	\$38.91	\$500.00	\$500.00
Maint/Repair Supplies	-	\$500.00	\$500.00
<b>Total Operating Expenses</b>	\$167,001.15	\$154,900.00	\$130,950.00
<b>Contracted Services</b>			
Contractual/Technological	\$1,737.00	\$15,000.00	\$15,000.00
<b>Total Contracted Services</b>	\$1,737.00	\$15,000.00	\$15,000.00
<b>Supplies</b>			
Minor Equipment	\$2,166.92	-	-

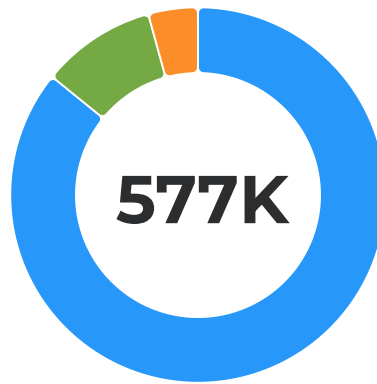
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Books/Adult	\$191.35	\$250.00	-
DVD's	\$16.51	\$250.00	-
Minor Equipment	\$862.89	\$8,000.00	\$5,000.00
Books/Adult	\$15,545.65	\$20,000.00	\$20,000.00
Books/Juvenile	\$4,381.95	\$6,000.00	\$6,000.00
Books/Young People	\$648.89	\$1,500.00	\$1,500.00
Magazine Subscriptions	\$405.79	\$1,000.00	\$1,000.00
E-books	\$1,612.93	\$3,000.00	\$2,500.00
DVD's	\$1,628.76	\$1,500.00	\$1,500.00
<b>Total Supplies</b>	<b>\$27,461.64</b>	<b>\$41,500.00</b>	<b>\$37,500.00</b>
<b>Capital</b>			
Equipment	-	\$500.00	\$500.00
Other Capital Improvements	-	\$2,000.00	\$2,000.00
<b>Total Capital</b>	<b>-</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>
<b>Other Expenses</b>			
Depreciation Expense	\$29,135.25	-	-
<b>Total Other Expenses</b>	<b>\$29,135.25</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>			
Transfer To Libr-Tax Acct	\$17,500.00	\$14,000.00	\$15,000.00
Trans to Libr Spec Projects	\$64,517.65	-	-
Transfer To Libr-Tax Acct	-	\$10,500.00	-
Transfer To Libr-Tax Acct	-	\$10,000.00	-
Transfer To Endowment	\$13,187.36	-	-
Transfer To Endowment	\$4,500.00	-	-
<b>Total Transfers Out</b>	<b>\$99,705.01</b>	<b>\$34,500.00</b>	<b>\$15,000.00</b>
<b>Total Expenditures</b>	<b>\$616,756.83</b>	<b>\$527,650.00</b>	<b>\$505,200.00</b>

# Revenues by Fund

Historical Revenues by Fund



FY27 Revenues by Fund



<span style="color: blue;">●</span> Library Tax Account	<b>\$495,279</b>	85.85%
<span style="color: green;">●</span> Library Endowment Account	<b>\$57,000</b>	9.88%
<span style="color: orange;">●</span> Library Working Account	<b>\$24,650</b>	4.27%

## Revenues by Fund

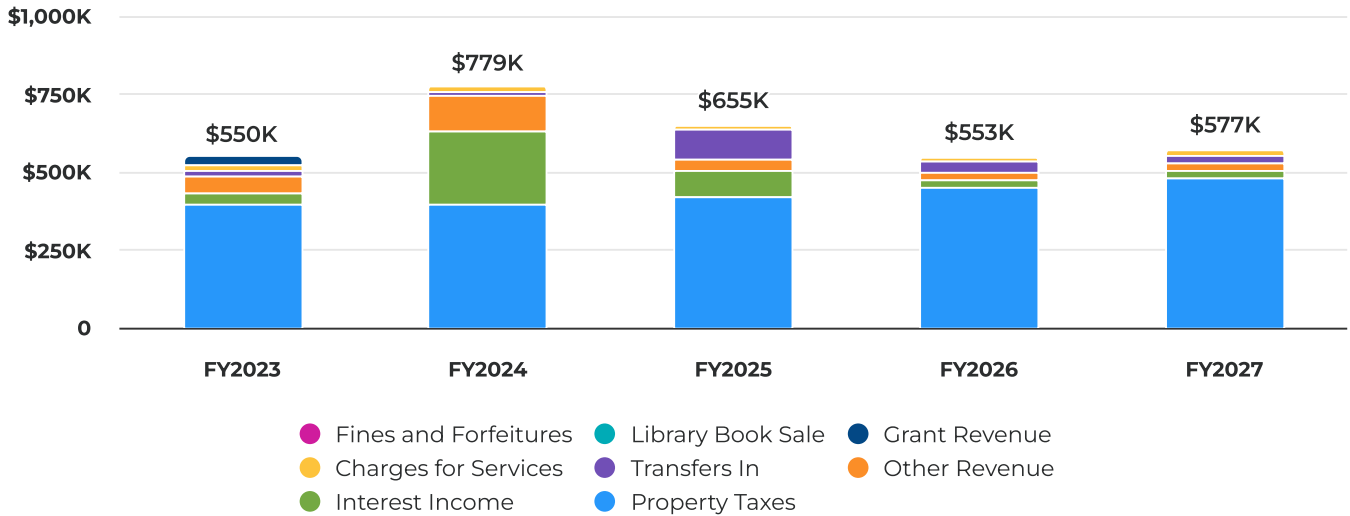
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Library Working Account</b>			
Fines	\$32.55	\$50.00	\$50.00
Non-Resident Fees	\$13,885.00	\$14,000.00	\$15,000.00
Gifts/ Donations	\$2,953.46	\$2,500.00	\$3,000.00
Copier Fees	\$2,343.95	\$2,000.00	\$2,000.00
Fax Fees	\$287.34	\$300.00	\$300.00
Miscellaneous	\$9,045.54	\$2,500.00	\$2,000.00
Lost Books	\$982.76	\$100.00	\$300.00
Book Sale	-	-	\$1,000.00
Interest Income	\$1,258.66	\$1,000.00	\$1,000.00
<b>Total Library Working Account</b>	<b>\$30,789.26</b>	<b>\$22,450.00</b>	<b>\$24,650.00</b>

Library

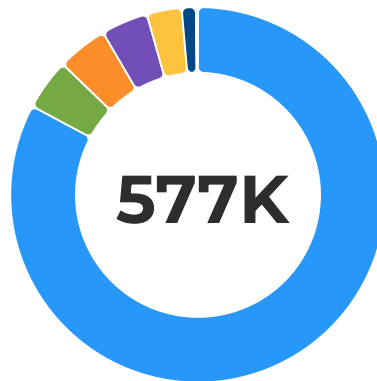
Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Library Tax Account</b>			
Property Tax-General	\$361,351.19	\$392,645.00	\$434,779.00
Replacement Tax-General	\$22,897.12	\$20,000.00	\$8,000.00
Gifts/Donations	\$2,000.00	\$1,500.00	\$2,000.00
Interest Income	\$1,408.72	\$1,500.00	\$2,500.00
Misc Revenue	\$1,890.56	\$1,000.00	\$1,000.00
Per Capita Grant Revenue	\$14,836.64	\$15,000.00	\$15,000.00
Grants	\$5,500.00	\$6,000.00	\$7,000.00
Community Programs	-\$3,632.01	-	-
From Children's Library	-	\$10,000.00	\$10,000.00
From Library Working Fund	\$17,500.00	\$15,000.00	\$15,000.00
From Libr Endowment Fund	-	\$10,500.00	-
<b>Total Library Tax Account</b>	<b>\$423,752.22</b>	<b>\$473,145.00</b>	<b>\$495,279.00</b>
<b>Library Endowment Account</b>			
Property Tax-General	\$34,871.20	\$35,000.00	\$35,000.00
Interest Income	\$23,761.49	\$22,000.00	\$22,000.00
From Children's Library	\$13,187.36	-	-
From Library Spec.Project	\$4,500.00	-	-
<b>Total Library Endowment Account</b>	<b>\$76,320.05</b>	<b>\$57,000.00</b>	<b>\$57,000.00</b>
<b>Children's Library Account</b>			
Interest Income	\$30,117.23	-	-
Unrealized Gain/Loss on Invest	\$29,816.68	-	-
<b>Total Children's Library Account</b>	<b>\$59,933.91</b>	<b>-</b>	<b>-</b>
<b>Library Special Projects Acct</b>			
From Library Tax Account	\$64,517.65	-	-
<b>Total Library Special Projects Acct</b>	<b>\$64,517.65</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$655,313.09</b>	<b>\$552,595.00</b>	<b>\$576,929.00</b>

# Revenues by Revenue Source

### Historical Revenues by Revenue Source



### FY27 Revenues by Revenue Source



Revenue Source	Amount	Percentage
Property Taxes	\$477,779	82.81%
Interest Income	\$25,500	4.42%
Transfers In	\$25,000	4.33%
Other Revenue	\$23,300	4.04%
Charges for Services	\$17,300	3.00%
Grant Revenue	\$7,000	1.21%
Library Book Sale	\$1,000	0.17%
Fines and Forfeitures	\$50	0.01%

### Revenues by Revenue Source

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
<b>Property Taxes</b>			
Property Tax-General	\$361,351.19	\$392,645.00	\$434,779.00
Replacement Tax-General	\$22,897.12	\$20,000.00	\$8,000.00
Property Tax-General	\$34,871.20	\$35,000.00	\$35,000.00
<b>Total Property Taxes</b>	<b>\$419,119.51</b>	<b>\$447,645.00</b>	<b>\$477,779.00</b>
<b>Charges for Services</b>			

Category	FY 2025 Actual	FY 2026 Budgeted	FY 2027 Budgeted
Non-Resident Fees	\$13,885.00	\$14,000.00	\$15,000.00
Copier Fees	\$2,343.95	\$2,000.00	\$2,000.00
Fax Fees	\$287.34	\$300.00	\$300.00
Community Programs	-\$3,632.01	-	-
<b>Total Charges for Services</b>	<b>\$12,884.28</b>	<b>\$16,300.00</b>	<b>\$17,300.00</b>
<b>Fines and Forfeitures</b>			
Fines	\$32.55	\$50.00	\$50.00
<b>Total Fines and Forfeitures</b>	<b>\$32.55</b>	<b>\$50.00</b>	<b>\$50.00</b>
<b>Grant Revenue</b>			
Grants	\$5,500.00	\$6,000.00	\$7,000.00
<b>Total Grant Revenue</b>	<b>\$5,500.00</b>	<b>\$6,000.00</b>	<b>\$7,000.00</b>
<b>Other Revenue</b>			
Gifts / Donations	\$2,953.46	\$2,500.00	\$3,000.00
Miscellaneous	\$9,045.54	\$2,500.00	\$2,000.00
Lost Books	\$982.76	\$100.00	\$300.00
Gifts / Donations	\$2,000.00	\$1,500.00	\$2,000.00
Misc Revenue	\$1,890.56	\$1,000.00	\$1,000.00
Per Capita Grant Revenue	\$14,836.64	\$15,000.00	\$15,000.00
<b>Total Other Revenue</b>	<b>\$31,708.96</b>	<b>\$22,600.00</b>	<b>\$23,300.00</b>
<b>Interest Income</b>			
Interest Income	\$1,258.66	\$1,000.00	\$1,000.00
Interest Income	\$1,408.72	\$1,500.00	\$2,500.00
Interest Income	\$23,761.49	\$22,000.00	\$22,000.00
Interest Income	\$30,117.23	-	-
Unrealized Gain/Loss on Invest	\$29,816.68	-	-
<b>Total Interest Income</b>	<b>\$86,362.78</b>	<b>\$24,500.00</b>	<b>\$25,500.00</b>
<b>Transfers In</b>			
From Children's Library	-	\$10,000.00	\$10,000.00
From Library Working Fund	\$17,500.00	\$15,000.00	\$15,000.00
From Libr Endowment Fund	-	\$10,500.00	-
From Children's Library	\$13,187.36	-	-
From Library Spec.Project	\$4,500.00	-	-
From Library Tax Account	\$64,517.65	-	-
<b>Total Transfers In</b>	<b>\$99,705.01</b>	<b>\$35,500.00</b>	<b>\$25,000.00</b>
<b>Library Book Sale</b>			
Book Sale	-	-	\$1,000.00
<b>Total Library Book Sale</b>	<b>-</b>	<b>-</b>	<b>\$1,000.00</b>
<b>Total Revenues</b>	<b>\$655,313.09</b>	<b>\$552,595.00</b>	<b>\$576,929.00</b>

## ***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.

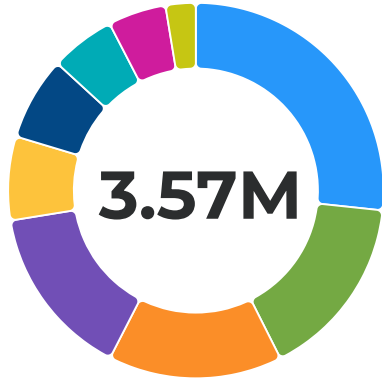
ASSESSED VALUATION FOR 2024	\$276,049,847
STATUTORY DEBT LIMITATION: 8.625% of Assessed Valuation	23,809,299
DEBT COUNTING AGAINST LIMIT	( 9,528,433)
LEGAL DEBT MARGIN	14,280,866

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.

# Debt Service Overview

CITY OF HIGHLAND DEBT SERVICE				
<b>REVENUE BONDS</b>				
As of May 1, 2026				
TOTAL	BALANCE			
ORIGINAL BORROWING	REMAINING	PURCHASED	FINANCING DESCRIPTION	DUE
\$ 3,199,367	\$ 925,782	2010	2010 STREET ALTERNATE REVENUE	1-01-2030
\$ 13,210,000	\$ 5,230,000	2010/2012	2019 REFINANCED FTTP REVENUE BONDS	1-01-2032
\$ 3,750,000	\$ 1,405,000	2012	TIF #2 GO Bonds (Alternate Revenue) Refinanced 2020	1-01-2032
\$ 2,745,000	\$ 1,260,000	2013	2013 SEWER ALTERNATE REVENUE Refinanced 2021	10-01-2033
\$ 22,904,367	\$ 8,820,782			
<b>GENERAL OBLIGATION DEBT</b>				
As of May 1, 2026				
TOTAL	BALANCE			
ORIGINAL BORROWING	REMAINING	PURCHASED	FINANCING DESCRIPTION	DUE
\$ 1,665,000	\$ 473,000	2018	2018 Water Main Improvements	10-01-2028
\$ 300,000	\$ 150,000	2019	2019 Senior Center Lease	10-01-2030
\$ 8,475,000	\$ 6,450,000	2020	2020 Public Safety Facility	2-01-2040
\$ 2,035,000	\$ 1,700,000	2023	2023 City Hall Remodel	9-1-2033
\$ 12,475,000	\$ 8,773,000			
<b>NOTES PAYABLE</b>				
As of May 1, 2026				
TOTAL	BALANCE			
ORIGINAL BORROWING	REMAINING	PURCHASED	FINANCING DESCRIPTION	DUE
\$ 194,536	\$ -	2022	EMS Loan (Re-chassis Amb., Cardiac Monitors, Computers)	5-26-2027
\$ 9,240,944	\$ 7,182,686	2020	IEPA Sewer Plant (Preliminary Debt Schedule)	11-11-2040
\$ 1,706,143.48	\$ 1,465,669.58	2023	IEPA Sewer Trunk Main Improvements	11-22-2042
\$ 393,521.92	\$ 331,431.59	2023	2023 Toyne Fire Engine	12-5-2033
\$ 313,106.80	\$ 313,106.80	2025	2024 AEV Trauma Hawk Ambulance and Ferno Auto-Load Stretch	12-09-2030
\$ 11,848,252	\$ 9,292,894			

# Debt By Type



Debt By Type

● 2019 Refinanced FTTP Revenue Bonds	<b>\$952,968</b>	26.69%
● 2020 Public Safety Facility	<b>\$566,725</b>	15.87%
● 2010 Street Alt Revenue	<b>\$535,000</b>	14.99%
● IEPA Sewer Plant	<b>\$531,759</b>	14.89%
● TIF #2 GO Bonds (Alt Rev) Refunded 2020	<b>\$257,150</b>	7.20%
● 2023 Debt Certificates for Public Safety	<b>\$255,569</b>	7.16%
● 2018 Water Main Improvements	<b>\$199,689</b>	5.59%
● 2013 Sewer Alt Revenue Refinanced 2021	<b>\$178,650</b>	5.00%
● IEPA Sewer Trunk	<b>\$92,620</b>	2.59%

Total Debt

**\$3,570,131**

\$7,339 (0.21% vs. FY26)

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
TIF #2 GO Bonds (Alt Rev) Refunded 2020	\$260,650.00	\$261,450.00	\$257,150.00	-1.64%	-\$4,300.00
2010 Street Alt Revenue	\$535,000.00	\$535,500.00	\$535,000.00	-0.09%	-\$500.00
2019 Refinanced FTTP Revenue Bonds	\$953,068.00	\$950,680.00	\$952,968.00	0.24%	\$2,288.00
2013 Sewer Alt Revenue Refinanced 2021	\$174,650.00	\$176,700.00	\$178,650.00	1.10%	\$1,950.00
IEPA Sewer Plant	\$531,759.14	\$531,759.14	\$531,759.14	0.00%	\$0.00
2018 Water Main Improvements	\$199,570.95	\$199,240.20	\$199,689.25	0.23%	\$449.05
IEPA Sewer Trunk	\$92,619.86	\$92,620.21	\$92,619.86	0.00%	-\$0.35
2020 Public Safety Facility	\$565,725.00	\$566,525.00	\$566,725.00	0.04%	\$200.00
2023 Debt Certificates for Public Safety	\$250,714.75	\$248,316.50	\$255,569.25	2.92%	\$7,252.75
<b>Total Debt</b>	<b>\$3,563,757.70</b>	<b>\$3,562,791.05</b>	<b>\$3,570,130.50</b>	<b>0.21%</b>	<b>\$7,339.45</b>

## TIF #2 GO Bonds (Alt Rev) Refunded 2020

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal	\$210,000.00	\$215,000.00	\$215,000.00	0.00%	\$0.00
Interest	\$25,325.00	\$23,225.00	\$21,075.00	-9.26%	-\$2,150.00
Interest	\$25,325.00	\$23,225.00	\$21,075.00	-9.26%	-\$2,150.00
<b>Total Debt</b>	<b>\$260,650.00</b>	<b>\$261,450.00</b>	<b>\$257,150.00</b>	<b>-1.64%</b>	<b>-\$4,300.00</b>

## 2010 Street Alt Revenue

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal	\$286,337.35	\$270,763.50	\$253,627.45	-6.33%	-\$17,136.05
Interest	\$248,662.65	\$264,736.50	\$281,372.55	6.28%	\$16,636.05
<b>Total Debt</b>	<b>\$535,000.00</b>	<b>\$535,500.00</b>	<b>\$535,000.00</b>	<b>-0.09%</b>	<b>-\$500.00</b>

## 2019 Refinanced FTTP Revenue Bonds

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal	\$805,000.00	\$820,000.00	\$840,000.00	2.44%	\$20,000.00
Interest	\$74,034.00	\$65,340.00	\$56,484.00	-13.55%	-\$8,856.00
Interest	\$74,034.00	\$65,340.00	\$56,484.00	-13.55%	-\$8,856.00
<b>Total Debt</b>	<b>\$953,068.00</b>	<b>\$950,680.00</b>	<b>\$952,968.00</b>	<b>0.24%</b>	<b>\$2,288.00</b>

## 2013 Sewer Alt Revenue Refinanced 2021

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal	\$145,000.00	\$150,000.00	\$155,000.00	3.33%	\$5,000.00
Interest	\$15,550.00	\$14,100.00	\$12,600.00	-10.64%	-\$1,500.00
Interest	\$14,100.00	\$12,600.00	\$11,050.00	-12.30%	-\$1,550.00
<b>Total Debt</b>	<b>\$174,650.00</b>	<b>\$176,700.00</b>	<b>\$178,650.00</b>	<b>1.10%</b>	<b>\$1,950.00</b>

## IEPA Sewer Plant

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal May	\$210,450.22	\$213,364.45	\$216,319.04	1.38%	\$2,954.59
Principal- Nov	\$211,902.32	\$214,836.67	\$217,811.64	1.38%	\$2,974.97
Interest May	\$55,429.35	\$52,515.12	\$49,560.53	-5.63%	-\$2,954.59
Interest Nov	\$53,977.25	\$51,042.90	\$48,067.93	-5.83%	-\$2,974.97
<b>Total Debt</b>	<b>\$531,759.14</b>	<b>\$531,759.14</b>	<b>\$531,759.14</b>	<b>0.00%</b>	<b>\$0.00</b>

## 2018 Water Main Improvements

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal	\$85,000.00	\$88,000.00	\$91,000.00	3.41%	\$3,000.00
Interest	\$15,065.35	\$11,927.50	\$8,679.55	-27.23%	-\$3,247.95
Principal	\$86,000.00	\$89,000.00	\$93,000.00	4.49%	\$4,000.00
Interest	\$13,505.60	\$10,312.70	\$7,009.70	-32.03%	-\$3,303.00
<b>Total Debt</b>	<b>\$199,570.95</b>	<b>\$199,240.20</b>	<b>\$199,689.25</b>	<b>0.23%</b>	<b>\$449.05</b>

## IEPA Sewer Trunk

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal May	\$39,566.50	\$39,895.58	\$40,227.40	0.83%	\$331.82
Principal Nov	\$39,730.70	\$40,061.50	\$40,394.34	0.83%	\$332.84
Interest May	\$6,743.43	\$6,414.35	\$6,082.53	-5.17%	-\$331.82
Interest Nov	\$6,579.23	\$6,248.78	\$5,915.59	-5.33%	-\$333.19
<b>Total Debt</b>	<b>\$92,619.86</b>	<b>\$92,620.21</b>	<b>\$92,619.86</b>	<b>0.00%</b>	<b>-\$0.35</b>

## 2020 Public Safety Facility

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal	\$355,000.00	\$370,000.00	\$385,000.00	4.05%	\$15,000.00
Interest	\$105,362.50	\$98,262.50	\$90,862.50	-7.53%	-\$7,400.00
Interest	\$105,362.50	\$98,262.50	\$90,862.50	-7.53%	-\$7,400.00
<b>Total Debt</b>	<b>\$565,725.00</b>	<b>\$566,525.00</b>	<b>\$566,725.00</b>	<b>0.04%</b>	<b>\$200.00</b>

## 2023 Debt Certificates for City Hall Renovation

Fund Name	FY2025	FY2026	FY2027	% Change	\$ Change
Principal	\$165,000.00	\$170,000.00	\$185,000.00	8.82%	\$15,000.00
Interest	\$85,714.75	\$78,316.50	\$70,569.25	-9.89%	-\$7,747.25
<b>Total Debt</b>	<b>\$250,714.75</b>	<b>\$248,316.50</b>	<b>\$255,569.25</b>	<b>2.92%</b>	<b>\$7,252.75</b>

# 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 life 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.

**GASB 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.