

CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2022-23



MISSION STATEMENT

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

VISION STATEMENT

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

CITY OF HIGHLAND, ILLINOIS
Council/Manager – Form of Government

April 18, 2022

CITY COUNCIL

Mayor Kevin B. Hemann

CITY MANAGER

Christopher Conrad

COUNCIL MEMBERS

Rick J. Frey

Peggy Bellm

Sarah Sloan

John Hipskind

CITY CLERK

Barbara Bellm

CITY TREASURER

Neill Nicolaides

DEPARTMENT DIRECTORS

Daniel Cook	Electric
Reanna Ohren	Finance
Mark Rosen	Parks & Recreation
Jacklyn Heimburger	Support Services
Carole Presson	Public Safety
Joe Gillespie	Public Works
Angela Imming	Technology & Innovation
Breann Speraneo	Community Development

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2022-2023 BUDGET

2021

- Nov 1st Staff members should be preparing their budget goals and capital
- Dec 3rd EOM financials for first 6 months thru Oct 30th to Staff Members
- Dec 15th Budget Detail Sheets Provided to Directors
- Dec 15th Staff provide budget goals to Finance and City Manager for Council
(Including updated 5 year capital Projections)
- Dec 15th-30th Directors / Supervisors complete employee evaluations and PAF's,
(Incorporate updates into budget personnel detail sheets)
- Dec 20th Budget goals included with Council Packet for Mayor and Council

2022

- Jan 3rd Info on Employee evaluations and PAF's to City Manager
 - After Jan 3rd Directors/Supervisors discuss evaluations with employees and
provide preliminary (until budget approval) updates
 - Jan 4th Completed PAF's due for Processing effective May 1
(including pay increases, bonuses, license/education pay, etc)
 - Jan 14th Staff turn in their completed budgets to Director of Finance
 - Feb 1st-Feb 7th City Manager / Director of Finance meet with Staff for budget
review.
 - March 4th Council receives a copy of the proposed budget.
 - March 21st - 7 pm Budget Meetings with Council -
 - April 4th Council Meeting -
Council makes statement to have the tentative annual budget available for
public review at City Hall by April 6th and establish a public hearing on the
tentative annual budget for April 18, 2022
 - April 7th Have a copy of the budget available for inspection at City Hall.
(At least ten days before passage of the annual budget,
you must make the budget available for inspection.)
 - April 6th Publish notice of public hearing for April 18, 2022 on tentative budget
(Notice of public hearing must be published in paper at
least 7 days before the final approval of the budget.)
 - April 18th Council Meeting -
Public hearing on tentative budget.
(Before the final budget approval.)
 - April 18th City Council adopts the Budget Ordinance (after the public hearing).
(Budget must be adopted before May 1st.)
 - After April 18th Directors / Supervisors may indicate salary update approvals with their staff.
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Within 30 days after adoption of budget, the City must file certified copy of the budget with the County Clerk along with the Certificate of Publication for the public hearing notice (from the Pioneer).



City of Highland

City Manager

To: Honorable Mayor Hemann and Council Members
From: Christopher Conrad, City Manager
Date: March 2, 2022
Re: FY 2022-2023 Budget Summary

We submit for your review the FY 2022-2023 Budget that shows a \$32-thousand-dollar deficit. The deficit includes planned transfers to reserves for known future projects and capital expenses and deferred capital expenses/purchases rolled over from prior budget years.

The FY 2022-2023 budget has been prepared using both the historic metrics of 85% for O&M, 10% for capital, and 5% for replacement/reserves while also taking into account the impact of the pandemic and state law changes on revenues.

Through the FY 2022-2023 budget, we have funded our departments' requested operations and are addressing several deferred maintenance and infrastructure needs. We continue to evaluate new citywide software that should make city services more efficient for both the citizens and employees. Taking into account the impact of inflation on our operations, we continue to be conservative in the stewardship of the taxpayer's dollar, and we continually evaluate our operations to keep the City on a sustainable path regarding revenue vs. expenses. Our Staff have proven adept at finding solutions that realize efficiencies in operations without causing impact on the citizens or the services we provide.

Some highlights of the FY 2022-2023 budget are below:

Public Safety: The Public Safety Building completed, all three departments look to equipment replacement to better their operations. The police department looks to complete 911 consolidation and upgrade their in-car computers and cameras and add body cameras. The fire department in addition to their normal personal equipment replacements look to replace aging department equipment and begin setting aside money for an eventual truck replacement. In EMS, in addition to making the final payment on an ambulance, we look to replace our cardiac monitors and set aside cash for the next truck replacement. EMS revenues continue to be a watch item as Medicare/Medicaid reimbursements remain flat (or even decline) as operational costs increase.

Public Works will continue on its course to replace aging water and sewer infrastructure including the trunk main rehabilitation for sewer collection. This budget includes the use of ARPA funds and IEPA principal forgiveness loans to make a serious impact on this project. Water distribution continues to work with the Electric department on upgrading our meters to make our billing system more efficient. Street and Alley will continue repair to pavements, curbs and sidewalks throughout the city through the use of their general fund money, and will be taking delivery of their new dump truck and a long overdue reconstruction of Center St.

Electric will continue in their efforts to migrate the entire system to smart meters making the maintenance, billing and troubleshooting of our system more efficient. Also have budgeted to replace our current SCADA system which manages our meters and makes evaluating our outages more efficient; repair the non-functioning capacitor bank at the west side substation, which was rolled over from the prior fiscal year due to price constraints.

Fiber The Victory TV transition is complete and with the use of ARPA funds, it is budgeted to complete construction on the final 3 neighborhoods to complete our system. Video service continues to be a budget stressor, and Victory TV is helping alleviate some of that stress as it is a cheaper delivery method for that content.

Park and Recreation with the KRC bonds in our review mirror, and the generous gift from the Estate of Shelia Weber, Parks and Rec is looking to tackle several deferred maintenance projects both within the parks and the KRC. Parks and Rec along with EMS had revenues impacted more severely than other departments as a result of the pandemic which has also changed how citizens recreate. Staff will continue to monitor trends and try and adapt as necessary to meet the needs of the community.

Community Development will continue to evaluate structures that require demolition and mitigate derelict properties. In terms of economic development, plans include deploying resources through incentive agreements to encourage development and the expansion of the Façade Improvement Reimbursement Program which has been a success in spurring investment in our business districts.

For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2022/2023. Items to note include the following:

- A 3% increase in Operating and Maintenance (O&M) expenditures, coupled with an estimated 5% increase in operating revenues.
- Transfers to reserves equal \$2,221,600 in an effort to rebuild reserves for future needs.
- Total expenses decrease is 5 % from the previous year's budget mainly due to reductions in capital spending.

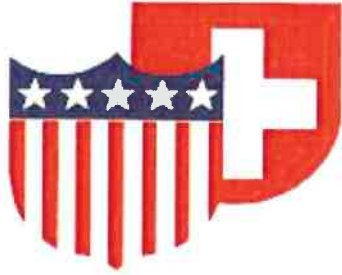
In closing I want to thank the Directors, Department Heads, and Kelly for their cooperation and hard work during this budget process. In addition to the challenges

highlighted above, we were dealing with changes in funding sources at the State level which made this budget process a little more complex than normal and required a significant change in our revenue allocations. I was very proud of the flexibility and efforts of the City Staff.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Conrad", with a long horizontal flourish extending to the right.

Christopher Conrad, City Manager



City of Highland

2022-2023

Budget Overview

Progressive from the Outset

Founded in 1831 on the Looking Glass Prairie by Swiss settlers, the City of Highland served as a center for the surrounding agricultural areas, and began to emerge as a manufacturing center before the turn of the Twentieth Century. There is a reason that individuals started their businesses here and those businesses grew here. The town was platted in 1836, and the first City map was drawn in 1837. Within a few years of founding Highland already boasted a mill, stores, and other businesses founded by the Swiss and German immigrant settlers. When the National Turnpike was extended to St. Louis volunteers from Highland built the segment from Pocahontas to St. Jacob, and a hotel emerged as a station for the new stage line that operated along the new road. A bank was founded in 1854 and the Pet Milk Company was founded in Highland in 1855 which today remains as a major diversified U.S. Corporation. Commerce and development have continued ever since in the vibrant prairie community.



Highland Today

The progressive culture remains alive today in multiple examples. Utility rates for electrical service are amongst the lowest in the State, due to our affiliation with the Illinois Municipal Electrical Agency. The fiber project continues to grow and develop while offering our residents and businesses a valuable asset. Road improvements throughout town continue along with streetscape improvements in the downtown area. The Water Reclamation Facility has completed major improvements is looking towards further infrastructure improvements to sewer trunk mains. Development continues throughout town even as the end of the pandemic continues to be an uncertainty. The new public safety facility was recently completed and is being utilized by all three public safety services

Highland is located in a rapidly changing region, and is experiencing pressures associated with its evolution from rural to suburban community. The City of Highland has a significant capacity for new growth. The impact of regional changes and influences will require a proactive approach in defining what the community desires to be and the character it wants to maintain and create. City officials and residents have expressed the desire to maintain the character and quality of the community through the provision of services and recreational opportunities, preservation of open spaces, and development of high quality residential areas that retain the countryside, and small town character of the community.

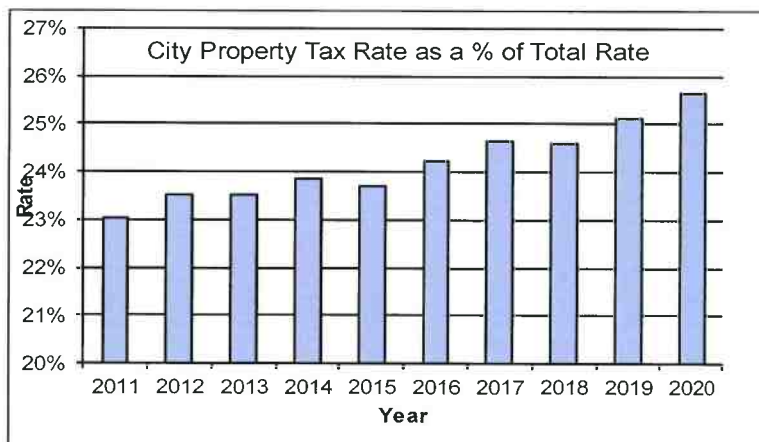
The other significant condition that will affect Highland's future is that of competition for economic growth from the surrounding communities east of St. Louis. Most of these communities have either a substantial existing commercial and industrial tax base, or have established policies that encourage economic development. However, Highland's location along the I-70 growth corridor and its close proximity to I-55 offer significant advantages to capitalize on economic opportunities that are emerging as the St. Louis region expands.

The growth of Highland and adjacent communities will strengthen its commercial market potential stimulated by an increasing number of younger households and retirees that have high spending per capita and whom tend to occupy new homes. Furthermore, Highland supports a diverse age group and housing products. These issues, combined with the inherent constraints and opportunities created by Highland's regional location and road network, form the basis on which the Framework Plan principles have been developed within the City's Comprehensive Plan.

The most recent years have highlighted the diversity of the City of Highland and its stable tax base. Even in the wake of business shutdowns and a pandemic creating multiple hardships, we continued forward in maintaining operations and updating facilities as we cautiously monitored the results of the pandemic. The resilience of our employees and leaders allowed us to keep moving forward while sustaining all necessary options as permitted under health department guidance.

Growth within the City of Highland

The City of Highland experienced an increase of 2.88% in assessed valuation in 2020. Since economic conditions are still unpredictable, we anticipate a 2.5% increase in our assessed valuation based on the prior year's results. As of the most recent figure released in April of 2021, the city-wide assessed value is \$204 million. Over the

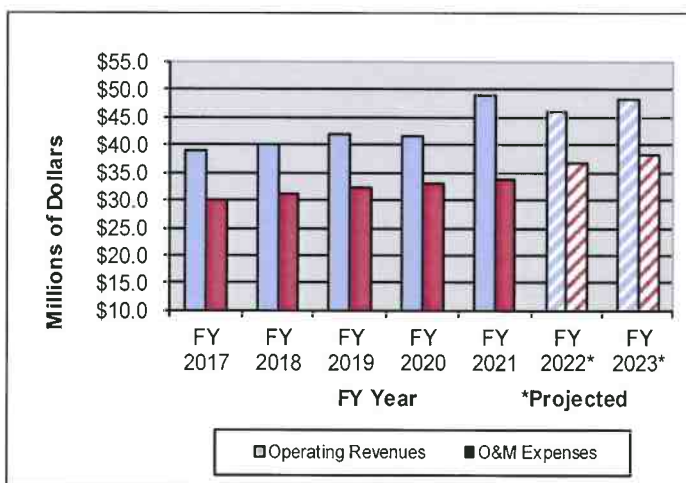


past ten years, the average annual percentage increase in assessed value is 1.00%. In addition, the property tax rate of \$2.0680 per \$100 of assessed value for the tax levy year of 2020, collected in 2021, is only slightly higher than 2003 when the rate was 2.0413 per \$100. The chart included tracks the City and Library's percentage of the total tax rate for locations within Saline Township. Helvetia Township would produce very similar results. The unofficial population of Highland is currently estimated to be 9,991 per the 2020 census figures with the most recently certified 2010 census counting 9,919 citizens.

Revenues & Expenses

The proposed 2023 budget is a reflection of where the City is in regards to accommodating for our growth and infrastructure improvements and maintaining existing assets. This budget presents a \$32 thousand deficit. The City continues to use conservative methods for budgeting in an effort to keep our rates affordable to our citizens yet still provide the highest quality of service in all of the areas we serve our citizens and businesses.

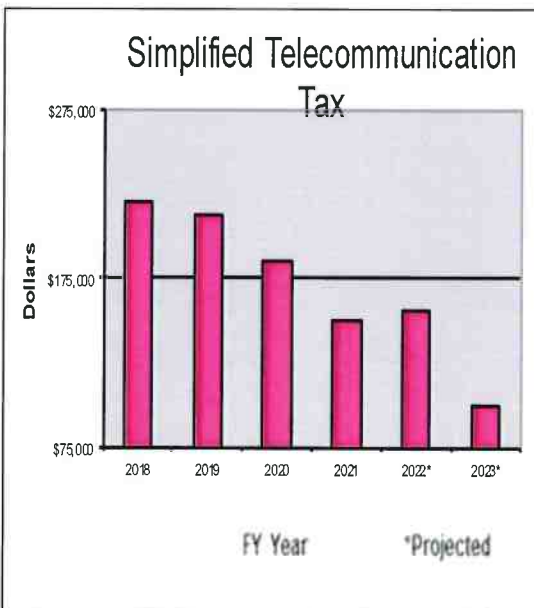
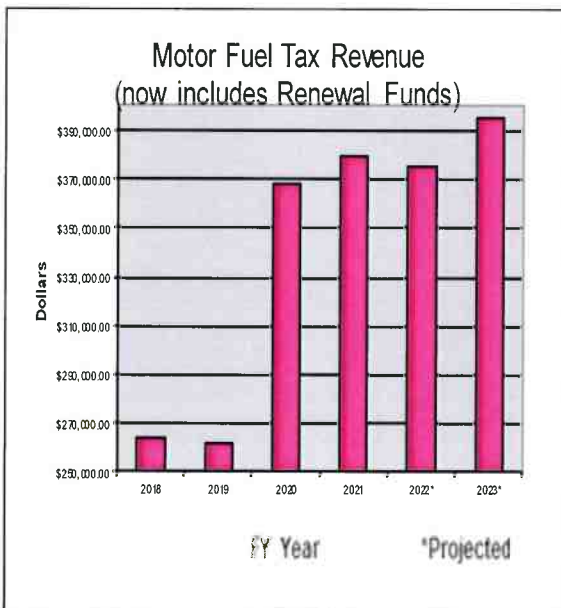
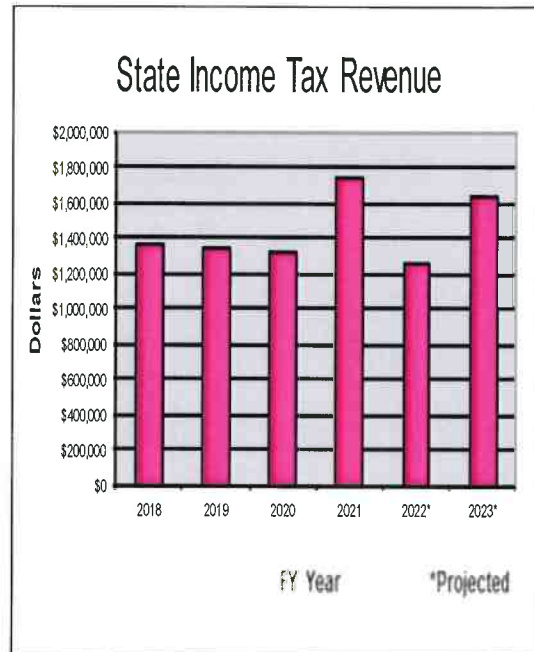
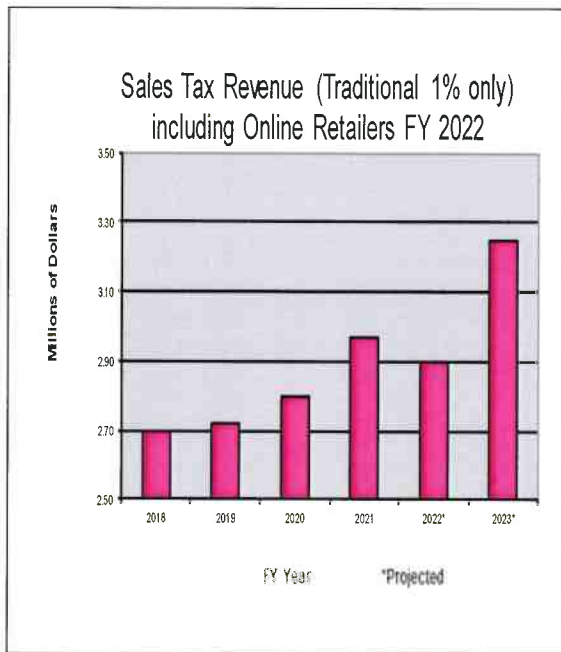
From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2023 reflect an increase of 3% from FY 2022, and equals 79% of operating revenues. This meets management's goal of 85%. Operating revenues are expected to increase by 5% based on a conservative expectation for tax revenues and minimal increases for various utility revenues.



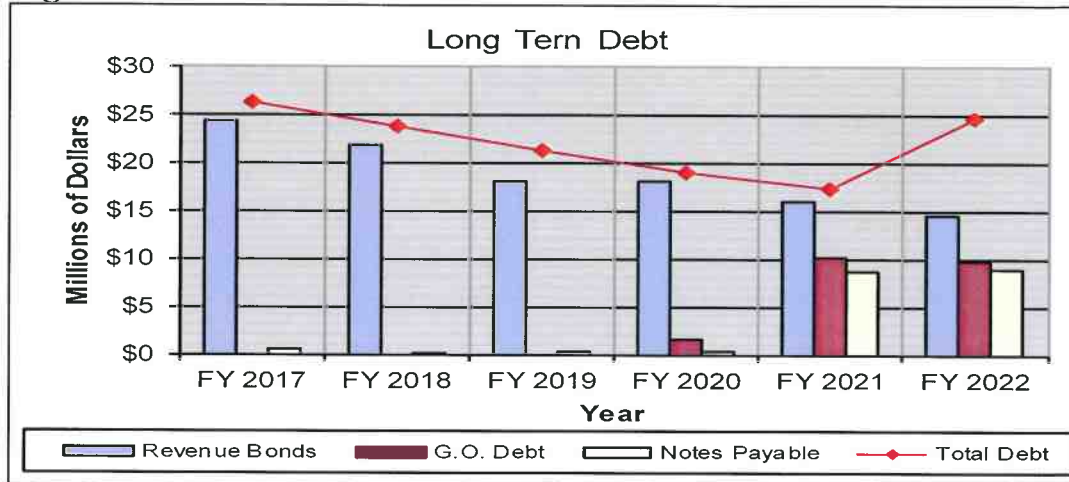
Included in the budget for FY 2023, the traditional sales tax is projected to increase by 12% from the prior budget based on the history of collections and transition of the online retailer's occupation tax that was collected beginning January 1, 2021 as sales tax based on the delivery location. We have anticipated an increase for income and local use tax and replacement taxes based on prior collections and anticipated results. We will continue to monitor all tax revenue collections to ensure they are meeting our projections and are hopeful that the increase exceeds our expectations.

The expected projections for future tax revenues beyond FY 2023 are assumptions that have been based on the prior history of collections and expected other impacts. We have included charts for a few of these revenue sources. It should be noted that Motor fuel tax now includes a renewal allotment from the state. These additional funds are anticipated to be used to repair or replace sidewalks throughout town.

The projections for future years for the utility funds in the budgets include approved rate increases and an anticipated continuation of these small rate increases. These minimal increases will allow us to keep pace with rising operational costs and continue to be able to maintain and improve our infrastructure. We will also be actively monitoring the need to increase user charges for recreation opportunities in an effort to maintain the same level of services our citizens have come to enjoy and expect from these departments.



Long Term Debt



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 these new funds from the 2010 Street Bond issue were used to continue the peripheral route along with future grant and state funding needed to complete the last portion. The only bond outstanding relating to these improvements is the 2010 Street Bond Issue.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances were issued for redevelopment costs associated with the new hospital in 2012 (refinanced in 2020 with savings realized), for sewer line improvements issued 2013 (refinances 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 a public safety facility and agreed to an installment lease purchase for a senior center. These borrowings all reduce the City's legal debt margin as they are considered general obligation debt. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. Additional details on this calculation will be available in the annual financial reports.

Included as notes payable, in the above chart and debt schedules provided in the budget document, are the amounts borrowed from the IEPA to finance the City's water reclamation facility improvements. The preliminary, unlikely to be modified, total repayment amount has been included in the schedule above.

Additional debt items to consider involving debt include that preliminary amounts have been noted in the budget projections for estimated debt payments for possible future debt issuances for the financing of sewer trunk main improvements. This financing has not been completed but this budget reflects estimated payments in future budget years for your information.

Conclusion

Accountability to our citizens is the cornerstone upon which trust and support are built. Continuously setting high standards and determining priorities to meet the expressed needs of our citizens sets the City of Highland apart from other communities.

City leaders and staff have worked hard in conjunction to set forth a vision and working plan to meet these standards. The Fiscal Year 2023 budget is hereby presented for consideration – setting forth a work plan we believe will provide the best services Highland residents have come to expect from the City.

Contacting the City's Financial Management

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

General information relating to the City of Highland may also be found at www.highlandil.gov.

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2022-23

	Budget FY 2021	Budget FY 2022	% of Operating Revenue	Proposed Budget FY 2023	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 44,700,555	\$ 45,938,451		\$ 48,174,798		
% Increase (Decrease) per Year	2%	3%		5%		
Bond Proceeds	8,750,000	2,825,000		1,800,000		
Operating Transfers From Other Funds	4,532,616	6,672,725		6,596,903		
Total Revenues	\$ 57,983,171	\$ 55,436,176		\$ 56,571,701		
	3%	-4%		2%		
O&M Expenses	\$ 35,916,568	\$ 36,918,740	80%	\$ 38,096,760	79%	85%
% Increase (Decrease) per Year	4%	3%		3%		
Capital	15,729,803	12,535,017	27%	8,681,264	18%	10%
Debt Service	3,172,291	3,267,514	7%	3,221,593	7%	
Transfers To Reserves	1,181,600	1,978,000	4%	2,221,600	5%	5%
Transfers To Other Funds	3,358,516	4,717,225	10%	4,382,803	9%	
Total Expenditures	\$ 59,358,778	\$ 59,416,496	129%	\$ 56,604,020	117%	
% Increase (Decrease) per Year	4%	0%		-5%		
Excess (Deficiency) of Revenues over Expenses	\$ (1,375,607)	\$ (3,980,320)		\$ (32,319)		
Operating Revenue % Increase per Year	1.54%	2.77%		4.87%		
O&M % Increase per Year	4.02%	2.79%		3.19%		

General Ledger
Budget Totals by Account Type



Acct Type	Acct Description	% Chg	Proposed 2022-2023	Adopted 2021-2022
REVENUES				
R10	Property Taxes Levied for Govt Fds	0%	4,942,131	4,955,293
R12	Replacement tax	113%	286,999	135,000
R13	State Income Tax / Local Use Tax	30%	1,625,002	1,250,000
R14	Simplified Telecom Tax	-36%	100,000	156,000
R15	Other Intergovernmental	-8%	2,016,223	2,183,968
R16	Sales Tax	12%	3,250,000	2,900,000
R17	NHR Sales Tax	26%	1,800,000	1,425,000
R18	Utility Tax	-2%	539,302	551,605
R20	Charges for Services -Govt Fds	2%	2,440,128	2,389,461
R21	Charges for Services -Enterprise Fds	0%	26,413,583	26,388,619
R26	Tech Support Reimbursement	100%	175,000	0
R30	Building Permits and Fees	-20%	136,750	171,000
R31	Connections Fees	-45%	80,000	145,000
R32	Licenses and other taxes	11%	52,000	47,000
R40	Fines and Forfeitures	0%	13,500	13,500
R50	Miscellaneous Revenue	58%	1,350,005	856,219
R52	Fuel Reimb/Gen Cap Credits	0%	570,000	570,000
R53	Revenue from Use of Property	-5%	87,200	92,200
R55	Bond/Loan Proceeds	-36%	1,800,000	2,825,000
R60	Interest Income	-11%	545,380	614,880
R65	Grants	225%	835,145	257,116
R73	Transfers In	-1%	6,596,903	6,672,725
R80	Library Revenue	-35%	101,450	155,800
R81	Business District Tax	100%	815,000	680,790
TOTAL REVENUES		2%	56,571,701	55,436,176
EXPENSES				
E10	Personnel Services - salaries	0%	9,524,253	9,558,005
E11	Training	-9%	116,900	128,900
E12	Benefits-Retirement and Taxes	-6%	2,221,107	2,358,750
E13	Benefits-Health,Life,Clothing	6%	1,267,294	1,199,400
E20	Professional Services	10%	427,952	388,537
E25	Administrative Expenses	-15%	1,157,000	1,364,036
E29	Technological Services	100%	596,043	0
E30	Contractual Services	7%	5,340,171	4,997,773
E31	Utilities	3%	791,200	770,750
E32	Maint of Bldgs,Eq and Vehicles	23%	724,890	589,559
E33	Insurance	-1%	653,137	658,250
E34	Trees	149%	151,600	61,000
E35	Purchase Power - IMEA	-2%	10,900,000	11,105,000
E37	Building & Zoning	-20%	52,000	65,000
E38	Assist other Organizations	78%	68,500	38,500
E39	Minor Equipment	33%	517,659	388,619
E40	Supplies and Materials	18%	1,318,145	1,120,910
E41	Fuels	10%	234,321	213,206
E42	Library	-36%	137,850	215,700
E70	Utility Tax	-2%	539,302	551,605
E71	Incentives	68%	647,436	385,240
E80	Bad Debt	-7%	710,000	760,000
Total O & M Expenses		3%	38,096,760	36,918,740
E50	Depr and Amortization	0%	0	0
E51	Capital	-31%	8,681,264	12,535,017
E61	Prin Retirement	1%	2,335,372	2,320,036
E62	Int and Fixed Charges Exp	-6%	885,671	946,928
E63	Other Debt Service Fees	0%	550	550
E73	Transfers Out - Reserves	12%	2,221,600	1,978,000
E74	Transfers Out - Bnd Payment	-2%	2,649,000	2,694,000
E75	Transfer to Other Funds	-14%	1,733,803	2,023,225
TOTAL EXPENSES		-5%	56,604,020	59,416,496
Net Revenue (under) Expenses			(32,319)	(3,980,320)

CITY OF HIGHLAND
DEBT SERVICE

REVENUE BONDS

		As of May 1, 2022				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>				
\$	3,199,367	\$	2,113,622	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$	13,210,000	\$	8,415,000	2010/2012	2019 REFINANCED FTTP REVENUE BONDS	01-01-2032
\$	3,750,000	\$	2,235,000	2012	TIF #2 GO Bonds (Alternate Revenue) Refinanced 2020	01-01-2032
\$	2,745,000	\$	1,840,000	2013	2013 SEWER ALTERNATE REVENUE Refinanced 2021	10-01-2033
\$	22,904,367	\$	14,603,622			

GENERAL OBLIGATION DEBT

		As of May 1, 2021				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>				
\$	1,665,000	\$	1,147,000	2018	2018 Water Main Improvements	10-01-2028
\$	300,000	\$	270,000	2019	2019 Senior Center Lease	10-01-2030
\$	8,475,000	\$	7,850,000	2020	2020 Public Safety Facility	02-01-2040
\$	10,440,000	\$	9,267,000			

NOTES PAYABLE

		As of May 1, 2021				
<u>ORIGINAL BORROWING</u>	<u>TOTAL</u>	<u>BALANCE</u>		<u>PURCHASED</u>	<u>FINANCING DESCRIPTION</u>	<u>DUE</u>
		<u>REMAINING</u>				
\$	193,723	\$	50,278	2018	2017 Ford F450 Chassis	5-17-2022
\$	9,240,944	\$	8,860,717	2020	IEPA Sewer Plant (Preliminary Debt Schedule)	11-11-2040
\$	9,434,667	\$	8,910,995			

CITY OF HIGHLAND
 2010 STREET BOND ALTERNATE REVENUE SERVICE
 (ALL PAYMENTS DUE JANUARY 1 WITH FIRST PAYMENT DUE 1/1/2020)

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					
22-23	535,000.00	324,477.50	210,522.50		1,789,144.05
23-24	535,000.00	306,260.75	228,739.25		1,482,883.30
24-25	535,000.00	286,337.35	248,662.65		1,196,545.95
25-26	535,000.00	270,763.50	264,236.50		925,782.45
26-27	535,000.00	253,627.45	281,372.55		672,155.00
27-28	535,000.00	237,775.40	297,224.60		434,379.60
28-29	535,000.00	223,223.40	311,776.60		211,156.20
29-30	540,000.00	211,156.20	328,843.80		(0.00)
	TOTAL	2,113,621.55	2,171,378.45	4,285,000.00	

CITY OF HIGHLAND
FTTP BOND CONSTRUCTION

2019 ELECTRIC SYSTEM BONDS (FTTP REFUNDING)

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					9,905,000.00
22-23	7/1/2022		90,882.00	90,882.00	8,415,000.00
22-23	1/1/2023	770,000.00	90,882.00	860,882.00	7,645,000.00
23-24	7/1/2023		82,566.00	82,566.00	7,645,000.00
23-24	1/1/2024	790,000.00	82,566.00	872,566.00	6,855,000.00
24-25	7/1/2024		74,034.00	74,034.00	6,855,000.00
24-25	1/1/2025	805,000.00	74,034.00	879,034.00	6,050,000.00
25-26	7/1/2025		65,340.00	65,340.00	6,050,000.00
25-26	1/1/2026	820,000.00	65,340.00	885,340.00	5,230,000.00
26-27	7/1/2026		56,484.00	56,484.00	5,230,000.00
26-27	1/1/2027	840,000.00	56,484.00	896,484.00	4,390,000.00
27-28	7/1/2027		47,412.00	47,412.00	4,390,000.00
27-28	1/1/2028	855,000.00	47,412.00	902,412.00	3,535,000.00
28-29	7/1/2028		38,178.00	38,178.00	3,535,000.00
28-29	1/1/2029	875,000.00	38,178.00	913,178.00	2,660,000.00
29-30	7/1/2029		28,728.00	28,728.00	2,660,000.00
29-30	1/1/2030	890,000.00	28,728.00	918,728.00	1,770,000.00
30-31	7/1/2030		19,116.00	19,116.00	1,770,000.00
30-31	1/1/2031	915,000.00	19,116.00	934,116.00	855,000.00
31-32	7/1/2031		9,234.00	9,234.00	855,000.00
31-32	1/1/2032	855,000.00	9,234.00	864,234.00	-
	TOTAL	8,415,000.00	1,023,948.00	9,438,948.00	

CITY OF HIGHLAND
TIF #2 IMPROVEMENTS

\$3,750,000 2012 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE) TIF #2 (Refunded 2020)

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					3,750,000.00
22-23	7/1/2022		29,375.00	29,375.00	2,235,000.00
22-23	1/1/2023	200,000.00	29,375.00	229,375.00	2,035,000.00
23-24	7/1/2023		27,375.00	27,375.00	2,035,000.00
23-24	1/1/2024	205,000.00	27,375.00	232,375.00	1,830,000.00
24-25	7/1/2024		25,325.00	25,325.00	1,830,000.00
24-25	1/1/2025	210,000.00	25,325.00	235,325.00	1,620,000.00
25-26	7/1/2025		23,225.00	23,225.00	1,620,000.00
25-26	1/1/2026	215,000.00	23,225.00	238,225.00	1,405,000.00
26-27	7/1/2026		21,075.00	21,075.00	1,405,000.00
26-27	1/1/2027	215,000.00	21,075.00	236,075.00	1,190,000.00
27-28	7/1/2027		17,850.00	17,850.00	1,190,000.00
27-28	1/1/2028	225,000.00	17,850.00	242,850.00	965,000.00
28-29	7/1/2028		14,475.00	14,475.00	965,000.00
28-29	1/1/2029	235,000.00	14,475.00	249,475.00	730,000.00
29-30	7/1/2029		10,950.00	10,950.00	730,000.00
29-30	1/1/2030	235,000.00	10,950.00	245,950.00	495,000.00
30-31	7/1/2030		7,425.00	7,425.00	495,000.00
30-31	1/1/2031	245,000.00	7,425.00	252,425.00	250,000.00
31-32	7/1/2031		3,750.00	3,750.00	250,000.00
31-32	1/1/2032	250,000.00	3,750.00	253,750.00	-
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	TOTAL	2,235,000.00	361,650.00	2,596,650.00	

CITY OF HIGHLAND
SEWER SYSTEM IMPROVEMENTS

\$2,745,000 2013 ALTERNATE REVENUE SOURCE SEWERAGE SYSTEM BONDS (Refunded 2021)

expenses in F.Y.	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,840,000.00
22-23	10/1/2022	140,000.00	18,400.00	158,400.00	1,700,000.00
22-23	4/1/2023		17,000.00	17,000.00	1,700,000.00
23-24	10/1/2023	145,000.00	17,000.00	162,000.00	1,555,000.00
23-24	4/1/2024		15,550.00	15,550.00	1,555,000.00
24-25	10/1/2024	145,000.00	15,550.00	160,550.00	1,410,000.00
24-25	4/1/2025		14,100.00	14,100.00	1,410,000.00
25-26	10/1/2025	150,000.00	14,100.00	164,100.00	1,260,000.00
25-26	4/1/2026		12,600.00	12,600.00	1,260,000.00
26-27	10/1/2026	155,000.00	12,600.00	167,600.00	1,105,000.00
26-27	4/1/2027		11,050.00	11,050.00	1,105,000.00
27-28	10/1/2027	155,000.00	11,050.00	166,050.00	950,000.00
27-28	4/1/2028		9,500.00	9,500.00	950,000.00
28-29	10/1/2028	160,000.00	9,500.00	169,500.00	790,000.00
28-29	4/1/2029		7,900.00	7,900.00	790,000.00
29-30	10/1/2029	160,000.00	7,900.00	167,900.00	630,000.00
29-30	4/1/2030		6,300.00	6,300.00	630,000.00
30-31	10/1/2030	165,000.00	6,300.00	171,300.00	465,000.00
30-31	4/1/2031		4,650.00	4,650.00	465,000.00
31-32	10/1/2031	170,000.00	4,650.00	174,650.00	295,000.00
31-32	4/1/2032		2,950.00	2,950.00	295,000.00
32-33	10/1/2032	155,000.00	2,950.00	157,950.00	140,000.00
32-33	4/1/2033		1,400.00	1,400.00	140,000.00
33-34	10/1/2033	140,000.00	1,400.00	141,400.00	-
TOTAL		1,840,000.00	224,400.00	2,064,400.00	

CITY OF HIGHLAND
WATER MAIN IMPROVEMENTS

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

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					1,593,000.00
22-23	10/1/2022	79,000.00	21,047.45	100,047.45	1,068,000.00
22-23	4/1/2023	81,000.00	19,597.80	100,597.80	987,000.00
23-24	10/1/2023	82,000.00	18,111.45	100,111.45	905,000.00
23-24	4/1/2024	84,000.00	16,606.75	100,606.75	821,000.00
24-25	10/1/2024	85,000.00	15,065.35	100,065.35	736,000.00
24-25	4/1/2025	86,000.00	13,505.60	99,505.60	650,000.00
25-26	10/1/2025	88,000.00	11,927.50	99,927.50	562,000.00
25-26	4/1/2026	89,000.00	10,312.70	99,312.70	473,000.00
26-27	10/1/2026	91,000.00	8,679.55	99,679.55	382,000.00
26-27	4/1/2027	93,000.00	7,009.70	100,009.70	289,000.00
27-28	10/1/2027	94,000.00	5,303.15	99,303.15	195,000.00
27-28	4/1/2028	97,000.00	3,578.25	100,578.25	98,000.00
28-29	10/1/2028	98,000.00	1,798.30	99,798.30	-
	TOTAL	1,147,000.00	152,543.55	1,299,543.55	

CITY OF HIGHLAND
SENIOR CENTER

\$300,000 2019 SENIOR CENTER INSTALLMENT LEASE

expenses in F Y	<u>DUE</u>	<u>LEASE</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					300,000.00
22-23	10/1/2022	30,000.00		30,000.00	240,000.00
23-24	10/1/2023	30,000.00		30,000.00	210,000.00
24-25	10/1/2024	30,000.00		30,000.00	180,000.00
25-26	10/1/2025	30,000.00		30,000.00	150,000.00
26-27	10/1/2026	30,000.00		30,000.00	120,000.00
27-28	10/1/2027	30,000.00		30,000.00	90,000.00
16-17	10/1/2028	30,000.00		30,000.00	60,000.00
29-30	10/1/2029	30,000.00		30,000.00	30,000.00
30-31	10/1/2030	30,000.00		30,000.00	-
	TOTAL	270,000.00	-	270,000.00	

CITY OF HIGHLAND
PUBLIC SAFETY FACILITY

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

expenses in F Y	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					8,475,000.00
22-23	8/1/2022		118,862.50	118,862.50	7,850,000.00
22-23	2/1/2023	330,000.00	118,862.50	448,862.50	7,520,000.00
23-24	8/1/2023		112,262.50	112,262.50	7,520,000.00
23-24	2/1/2024	345,000.00	112,262.50	457,262.50	7,175,000.00
24-25	8/1/2024		105,362.50	105,362.50	7,175,000.00
24-25	2/1/2025	355,000.00	105,362.50	460,362.50	6,820,000.00
25-26	8/1/2025		98,262.50	98,262.50	6,820,000.00
25-26	2/1/2026	370,000.00	98,262.50	468,262.50	6,450,000.00
26-27	8/1/2026		90,862.50	90,862.50	6,450,000.00
26-27	2/1/2027	385,000.00	90,862.50	475,862.50	6,065,000.00
27-28	8/1/2027		83,162.50	83,162.50	6,065,000.00
27-28	2/1/2028	400,000.00	83,162.50	483,162.50	5,665,000.00
28-29	8/1/2028		79,162.50	79,162.50	5,665,000.00
28-29	2/1/2029	410,000.00	79,162.50	489,162.50	5,255,000.00
29-30	8/1/2029		75,062.50	75,062.50	5,255,000.00
29-30	2/1/2030	420,000.00	75,062.50	495,062.50	4,835,000.00
30-31	8/1/2030		70,600.00	70,600.00	4,835,000.00
30-31	2/1/2031	425,000.00	70,600.00	495,600.00	4,410,000.00
31-32	8/1/2031		65,818.75	65,818.75	4,410,000.00
31-32	2/1/2032	435,000.00	65,818.75	500,818.75	3,975,000.00
32-33	8/1/2032		60,925.00	60,925.00	3,975,000.00
32-33	2/1/2033	445,000.00	60,925.00	505,925.00	3,530,000.00
33-34	8/1/2033		54,250.00	54,250.00	3,530,000.00
33-34	2/1/2034	460,000.00	54,250.00	514,250.00	3,070,000.00
34-35	8/1/2034		47,350.00	47,350.00	3,070,000.00
34-35	2/1/2035	475,000.00	47,350.00	522,350.00	2,595,000.00
35-36	8/1/2035		40,225.00	40,225.00	2,595,000.00
35-36	2/1/2036	490,000.00	40,225.00	530,225.00	2,105,000.00
36-37	8/1/2036		32,875.00	32,875.00	2,105,000.00
36-37	2/1/2037	500,000.00	32,875.00	532,875.00	1,605,000.00
37-38	8/1/2037		25,375.00	25,375.00	1,605,000.00
37-38	2/1/2038	520,000.00	25,375.00	545,375.00	1,085,000.00
38-39	8/1/2038		16,275.00	16,275.00	1,085,000.00
38-39	2/1/2039	550,000.00	16,275.00	566,275.00	535,000.00
39-40	8/1/2039		8,250.00	8,250.00	535,000.00
39-40	2/1/2040	535,000.00	8,250.00	543,250.00	-
		7,850,000.00	2,369,887.50	10,219,887.50	

CITY OF HIGHLAND
SEWER PLANT MODIFICATIONS

(NOTE: THIS SCHEDULE MAY BE MODIFIED UPON FINAL REVIEW BY IEPA)

expenses in F Y	2021 NOTE PAYABLE IEPA PROJECT #17-2586				REMAINING BALANCE
	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	
FY					9,240,943.87
22-23	5/11/2022	204,740.62	61,138.96	265,879.58	8,655,976.55
22-23	11/11/2022	206,153.33	59,726.24	265,879.57	8,449,823.22
23-24	5/11/2023	207,575.79	58,303.78	265,879.57	8,242,247.43
23-24	11/11/2023	209,008.06	56,871.51	265,879.57	8,033,239.37
24-25	5/11/2024	210,450.22	55,429.35	265,879.57	7,822,789.15
24-25	11/11/2024	211,902.32	53,977.25	265,879.57	7,610,886.83
25-26	5/11/2025	213,364.45	52,515.12	265,879.57	7,397,522.38
25-26	11/11/2025	214,836.67	51,042.90	265,879.57	7,182,685.71
26-27	5/11/2026	216,319.04	49,560.53	265,879.57	6,966,366.67
26-27	11/11/2026	217,811.64	48,067.93	265,879.57	6,748,555.03
27-28	5/11/2027	219,314.54	46,565.03	265,879.57	6,529,240.49
27-28	11/11/2027	220,827.81	45,051.76	265,879.57	6,308,412.68
28-29	5/11/2028	222,351.52	43,528.05	265,879.57	6,086,061.16
28-29	11/11/2028	223,885.75	41,993.82	265,879.57	5,862,175.41
29-30	5/11/2029	225,430.56	40,449.01	265,879.57	5,636,744.85
29-30	11/11/2029	226,986.03	38,893.54	265,879.57	5,409,758.82
30-31	5/11/2030	228,552.23	37,327.34	265,879.57	5,181,206.59
30-31	11/11/2030	230,129.24	35,750.33	265,879.57	4,951,077.35
31-32	5/11/2031	231,717.14	34,162.43	265,879.57	4,719,360.21
31-32	11/11/2031	233,315.98	32,563.59	265,879.57	4,486,044.23
32-33	5/11/2032	234,925.86	30,953.71	265,879.57	4,251,118.37
32-33	11/11/2032	236,546.85	29,332.72	265,879.57	4,014,571.52
33-34	5/11/2033	238,179.03	27,700.54	265,879.57	3,776,392.49
33-34	11/11/2033	239,822.46	26,057.11	265,879.57	3,536,570.03
34-35	5/11/2034	241,477.24	24,402.33	265,879.57	3,295,092.79
34-35	11/11/2034	243,143.43	22,736.14	265,879.57	3,051,949.36
35-36	5/11/2035	244,821.12	21,058.45	265,879.57	2,807,128.24
35-36	11/11/2035	246,510.39	19,369.18	265,879.57	2,560,617.85
36-37	5/11/2036	248,211.31	17,668.26	265,879.57	2,312,406.54
36-37	11/11/2036	249,923.96	15,955.61	265,879.57	2,062,482.58
37-38	5/11/2037	251,648.44	14,231.13	265,879.57	1,810,834.14
37-38	11/11/2037	253,384.81	12,494.76	265,879.57	1,557,449.33
38-39	5/11/2038	255,133.17	10,746.40	265,879.57	1,302,316.16
38-39	11/11/2038	256,893.59	8,985.98	265,879.57	1,045,422.57
39-40	5/11/2039	258,666.15	7,213.42	265,879.57	786,756.42
39-40	11/11/2039	260,450.95	5,428.62	265,879.57	526,305.47
40-41	5/11/2040	262,248.06	3,631.51	265,879.57	264,057.41
40-41	11/11/2040	264,057.41	1,822.16	265,879.57	0.00
		8,860,717.17	1,242,706.50	10,103,423.67	

CITY OF HIGHLAND



GENERAL ADMINISTRATION



City of Highland

General Administration

Reanna Ohren, Director of Finance

Jackie Heimburger, Director of Support Services

2022-2023 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 a financially sound and efficient government for all people.

Critical Measures:

- Utilize all available personnel resources, with cross training and efficient processes, to keep revenue dedicated to personnel less than 50%.

Budget Goals:

- Offer the best possible customer service for our residents and city personnel in utilizing both financial and physical resources in the most efficient manner.
- Ensure that City Hall has the knowledge and information to assist employees and citizens and that the information is easily accessible.
- Implement the use of technology for employees and citizens without sacrificing direct customer service interaction if preferred.
- Improve on our internal processes to streamline our work flow.
- Provide employees with proper training and equipment in order to perform their duties.

GENERAL ADMINISTRATION

	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Revenue							
Property / Replacement Tax	\$ 710,686	\$ 781,569	799,154	817,135	835,521	854,320	
Sales Tax	49,300	0	0	0	0	0	
Income Tax	27,500	0	0	0	0	0	
Telecommunications Tax	5,148	0	0	0	0	0	
Auto Rental Tax	7,500	9,000	9,000	9,000	9,000	9,000	
Hotel Tax	30,000	50,000	50,500	51,005	51,515	52,030	
Administration Fees	1,331,036	1,128,000	1,130,560	1,153,171	1,176,235	1,199,759	
Tech Support Reimbursement	0	175,000	176,750	178,518	180,303	182,106	
Parks Allocation	(350,000)	0	0	0	0	0	
Rental / Leases	60,000	55,000	55,000	55,000	55,000	55,000	
Interest Income	50,000	35,000	35,000	35,000	35,000	35,000	
Operating Transfers In	0	0	0	0	0	0	
Misc Revenues	222,600	37,100	37,471	37,846	38,224	38,606	
Total Revenues Projected	2,143,770	2,270,669	2,293,435	2,336,675	2,380,797	2,425,822	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,822,205	1,930,069	1,949,420	1,986,173	2,023,678	2,061,948
Capital Expenditures Allocation	10%	214,377	227,067	229,344	233,667	238,080	242,582
Cash Reserve & Equip Repl Allocation	5%	107,189	113,533	114,672	116,834	119,040	121,291
Operating & Maintenance:							
Personnel	\$ 1,051,135	\$ 1,019,610	\$ 1,055,296	\$ 1,092,232	\$ 1,130,460	\$ 1,170,026	
Professional	100,000	120,050	112,451	114,700	116,994	119,334	
Contractual	240,750	264,893	270,191	275,595	281,107	286,729	
Supplies	35,600	30,700	31,314	31,940	32,579	33,231	
Total O&M Projected	\$ 1,427,485	\$ 1,435,253	\$ 1,469,252	\$ 1,514,467	\$ 1,561,140	\$ 1,609,319	
Capital Projection	0	0	0	0	0	60,000	
Transfers from Reserves 004	0	0	0	0	0	0	
Transfers to Reserves 004	20,000	0	0	0	0	0	
Transfers to Recreation Fund	461,000	515,000	489,000	472,000	454,000	376,000	
Transfers to Economic Development	220,000	320,000	335,000	350,000	365,000	380,000	
Transfer to Library Matching Grant Funds	15,000	0	0	0	0	0	
Cash Expenditures	1,427,485	1,435,253	1,469,252	1,514,467	1,561,140	1,669,319	
Transfers Out	716,000	835,000	824,000	822,000	819,000	756,000	
Total Expenditures & Transfers Projected	\$ 2,143,485	\$ 2,270,253	\$ 2,293,252	\$ 2,336,467	\$ 2,380,140	\$ 2,425,319	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 285	\$ 416	\$ 183	\$ 208	\$ 658	\$ 502	

GENERAL ADMINISTRATION'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	66.6%	63.2%	64.1%	64.8%	65.6%	66.3%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	49.0%	44.9%	46.0%	46.7%	47.5%	48.2%
Reserves Balance October 2021	\$640,018	\$640,018	\$640,018	\$640,018	\$640,018	\$640,018
Reserves to Cover 90 days O&M Costs	\$351,983	\$353,898	\$362,281	\$373,430	\$384,939	\$396,818

GENERAL ADMINISTRATION							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
001-011-4-311-10	Property Tax-General	623,616.04	641,623.48	368,180.08	675,111.00	697,438.00	
001-011-4-312-10	Replacement Tax-General	51,878.11	69,198.88	64,209.49	35,575.00	84,131.00	
001-011-4-313-10	Sales Tax	47,515.05	50,401.86	28,088.84	49,300.00		allocated
001-011-4-313-11	Hotel/Motel Tax	43,162.23	33,047.55	24,312.89	30,000.00	50,000.00	
001-011-4-314-16	Tax Allocation - Gen >Prks	(300,000.00)	(300,000.00)	(175,002.00)	(350,000.00)		allocated
001-011-4-315-10	State Income Tax	29,099.71	38,163.84	20,129.82	27,500.00		allocated
001-011-4-321-11	Simplified Muni Telecom Tx	6,102.18	4,988.97	2,244.72	5,148.00		allocated
001-011-4-321-21	Auto Rental Tax	11,019.68	5,105.67	4,852.66	7,500.00	9,000.00	
001-011-4-341-10	Misc General Admin	228,728.39	210,419.41	131,768.00	216,600.00	31,600.00	
001-011-4-341-11	Minutes Of Council Mtgs						
001-011-4-341-12	Tech Support Reimbursement					175,000.00	
001-011-4-341-20	Admin Rev-Frm Electric	734,220.00	748,908.00	374,454.00	748,907.00	634,090.00	
001-011-4-341-21	Admin Rev From Water	206,676.00	210,804.00	105,402.00	210,803.00	158,780.00	
001-011-4-341-22	Admin Rev From Sewer	163,164.00	166,428.00	83,214.00	166,424.00	158,780.00	
001-011-4-341-23	Admin Rev From Ambulance	41,652.00	42,480.00	21,240.00	42,483.00	35,000.00	
001-011-4-341-25	Admin Rev From Solid Waste	132,708.00	135,360.00	67,650.00	135,358.00	114,622.00	
001-011-4-341-26	Admin Rev From FFTP	26,532.00	27,060.00	13,530.00	27,061.00	26,728.00	
001-011-4-341-30	Admin Rev From Swim Pool						
001-011-4-343-11	Rental/Lease Revenue Gen.	62,322.00	55,122.00	29,268.75	60,000.00	55,000.00	
001-011-4-361-10	Interest Income	88,222.58	44,158.18	18,997.80	50,000.00	35,000.00	
001-011-4-371-15	Grants		166.78				
001-011-4-371-16	Loan Proceeds						
001-011-4-371-42	Donations-Good Samaritan	6,285.52	7,546.17	2,182.02	6,000.00	5,500.00	
001-011-4-371-90	Overpayments						
001-011-4-381-21	From City Prop/Eq/Reserves		65,000.00				
001-011-4-381-80	From Electric						
TOTAL REVENUE		2,202,903.49	2,255,982.79	1,184,753.07	2,143,770.00	2,270,669.00	
001-011-5-110-00	Regular Salaries	866,760.61	973,548.39	432,204.01	900,000.00	896,000.00	
001-011-5-120-00	Overtime	60.58	72.00	223.82	1,000.00	1,000.00	
001-011-5-130-00	Benefits - Health & Life	132,326.17	135,485.99	60,434.46	150,000.00	122,500.00	
001-011-5-131-00	Benefits - Other	29,419.22	22,087.07				
001-011-5-160-00	Unemployment Ins						
001-011-5-170-00	Salary/Car Allowance	133.59	98.77	53.28	135.00	110.00	
001-011-5-220-00	Legal / Attorney Fees	76,722.32	86,529.70	48,202.28	85,000.00	105,050.00	Includes Municode legal review
001-011-5-230-00	Engineering / Consulting						
001-011-5-240-00	Training And Travel	22,337.92	1,651.25	7,432.26	15,000.00	15,000.00	
001-011-5-310-00	Telephone / Communications	7,031.79	6,455.32	2,921.40	7,000.00	6,000.00	
001-011-5-320-00	Postage	35,591.76	34,946.37	17,533.89	36,000.00	36,000.00	
001-011-5-330-00	Utilities	12,154.69	13,564.66	5,277.13	12,500.00	11,500.00	
001-011-5-340-00	Rentals And Leases	7,200.53	9,600.00	4,666.47	7,500.00	7,500.00	
001-011-5-350-00	Insurance	13,243.31	12,893.64	100.00	11,000.00	12,923.00	
001-011-5-360-00	Equipment Maint And Repair	6,686.02	7,001.97	1,198.38	7,000.00	5,000.00	
001-011-5-360-10	Vehicle Maint/Repair	1,116.57	766.47	53.44	1,000.00	1,000.00	
001-011-5-370-00	Transportation Reimburse						
001-011-5-380-00	Building Maintenance	1,283.53	4,308.00	1,594.56	1,750.00	3,250.00	
001-011-5-390-00	Other Contractual Services	88,841.76	71,388.41	35,821.55	70,000.00	72,500.00	
001-011-5-390-31	Tourism & Convention	37,790.39	26,548.40	22,901.60	30,000.00	47,500.00	
001-011-5-390-50	Contractual/Technological	15,414.29	16,120.59	5,660.13	15,000.00	6,750.00	HCS Services
001-011-5-391-00	Technological IT Services	66,004.80	49,981.63	24,441.92	42,000.00	48,080.00	Salary and Services Split
001-011-5-392-00	Technological Hardware					4,750.00	5 workstations annually
001-011-5-393-00	Department Specific Technology					6,890.00	See capital sheet for detail
001-011-5-410-00	Office Supplies	3,349.90	3,991.77	1,035.60	2,500.00	2,250.00	
001-011-5-420-00	Fuels For Vehicles/Equip	1,718.24	1,204.76	752.69	1,500.00	1,500.00	
001-011-5-430-00	Operating Supplies	13,182.82	8,096.88	4,765.91	10,000.00	10,000.00	
001-011-5-440-00	Safety & Uniform Supplies	950.26	312.95	810.67	1,000.00	1,750.00	
001-011-5-450-00	Maint/Repair Supplies		202.84		100.00	100.00	
001-011-5-460-00	Vehicle Maint Supplies		400.65	15.27	500.00	250.00	
001-011-5-470-00	Minor Equipment	15,450.97	2,433.21		20,000.00	10,100.00	New Copier
001-011-5-510-00	Land						
001-011-5-520-00	Buildings & Structures						
001-011-5-530-00	Equipment			18,127.90			
001-011-5-550-00	Other Capital Improvements						
001-011-5-595-00	Depreciation Expenses	129,634.65	135,823.58				
001-011-5-730-30	Transfer to Gen Fd Reserve						
001-011-5-730-48	Trans to City Prop/Eq/Reserves	140,000.00			20,000.00		
001-011-5-730-54	Trans to Comm Dev Reserve	220,000.00	220,000.00	120,000.00	220,000.00	320,000.00	
001-011-5-730-55	Transfer to Recreation Fund			230,500.02	461,000.00	515,000.00	
001-011-5-730-58	Transfer To Rec Facility	432,705.00	434,515.00				
001-011-5-730-59	Transfer to Water Distribution						
001-011-5-730-60	Transfer to Electric Fund						
001-011-5-730-61	Transfer to Library Endowment			15,000.00	15,000.00		
001-011-5-730-62	Transfer to Cemetery Operations						
001-011-5-810-00	Bad Debt						
001-011-5-810-10	Non-Billable Write Offs						
001-011-5-812-00	Voided Checks						
TOTAL EXPENSES		2,377,111.69	2,280,030.27	1,061,728.64	2,143,485.00	2,270,253.00	
REVENUE OVER EXPENSES		(174,208.20)	(24,047.48)	123,024.43	285.00	416.00	

City of Highland, Illinois
 General Administration
 22/23 Thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof Replacement	0		0	0	60,000
Total Building Account #520	0	0	0	0	60,000
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	60,000

Department Specific Technology

Code Red (Onsolve)	1150	1150	1150	1150	1150
Municipal Code Hosting	1400	1400	1400	1400	1400
Springbrook Annual Maintenance	4000	4000	4000	4000	4000
Revise Web Hosting	340	340	340	340	340
	6890	6890	6890	6890	6890

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department

POLICE DEPARTMENT							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	FY
	Budget	2023	2024	2025	2026	2027	
Revenue							
Property / Replacement Tax	\$ 173,684	\$ 192,687	197,022	201,455	205,988	210,623	
Sales Tax	1,687,800	1,660,750	1,602,448	1,662,934	1,724,542	1,784,691	
Income and Local Use Tax	723,750	830,375	801,224	831,467	862,271	892,346	
Telecommunications Tax	92,352	51,100	43,083	39,066	35,400	32,011	
Cable Franchise Fee	0	30,660	27,286	26,117	24,981	23,844	
Local Share Cannabis Tax	9,000	17,500	17,675	17,852	18,030	18,211	
Video Gaming	120,000	210,000	214,200	218,484	222,854	227,311	
Fines	13,500	13,500	13,770	14,045	14,326	14,613	
Grants	0	59,059	0	0	0	0	
Terminal Operator Fee	0	21,250	21,250	21,250	21,250	21,250	
Overtime / SRO Reimbursement	77,915	79,325	80,912	82,530	84,180	85,864	
Misc Revenues	61,000	52,000	52,520	53,045	53,576	54,111	
Total Revenues Projected	2,950,001	3,218,206	3,071,390	3,168,246	3,267,398	3,364,874	
Revenue Allocation:							
Operating & Maintenance Allocation	95%	2,802,501	3,057,296	2,917,820	3,009,833	3,104,029	3,196,631
Capital Expenditures Allocation	3%	88,500	96,546	92,142	95,047	98,022	100,946
Cash Reserve & Equip Repl Allocation	2%	59,000	64,364	61,428	63,365	65,348	67,297
Operating & Maintenance:							
Personnel		2,507,000	2,310,000	2,370,850	2,453,830	2,539,714	2,628,604
Professional		48,700	54,500	55,590	56,702	57,836	58,993
Contractual		182,800	489,486	482,476	492,125	501,968	512,007
Supplies		102,400	178,159	107,263	118,908	121,287	123,712
Total O&M Projected		2,840,900	3,032,145	3,016,179	3,121,565	3,220,804	3,323,316
Capital Projection							
Capital Reserve Transfer In from 004		670,000	205,000	70,000	70,000	70,000	70,000
Transfer to Reserves 004		600,000	19,000	15,000	23,500	23,500	29,000
		39,000	0	0	0	0	0
Cash Expenditures		3,510,900	3,237,145	3,086,179	3,191,565	3,290,804	3,393,316
Transfers Out		39,000	0	0	0	0	0
Total Expenditures & Transfers Projected		3,549,900	3,237,145	3,086,179	3,191,565	3,290,804	3,393,316
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$	101	\$ 61	\$ 211	\$ 180	\$ 94	\$ 559

POLICE DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 98%							
Actual Revenue Dedicated to O&M	96.3%	94.2%	98.2%	98.5%	98.6%	98.8%	
Revenue Dedicated to Capital will not exceed 3%							
Actual Revenue Dedicated to Capital	22.7%	6.4%	2.3%	2.2%	2.1%	2.1%	
Revenue Dedicated to Personnel Costs will not exceed 75%							
Actual Revenue Dedicated to Personnel Costs	85.0%	71.8%	77.2%	77.5%	77.7%	78.1%	
O&M Costs per Capita will not exceed \$275	\$284	\$303					
O&M Cost per Service Call will not exceed \$250	\$338	\$303					
Number of Sworn Officers per Capita will not exceed \$525	519	500					
Number of Sworn Officers per 1,000 population will not exceed 2.54	2.00	2.00					
Per Capita (not including additional students)	9,991	9,991					
Number of Service Calls Estimated	8,403	10,000					
Number of Sworn Officers Including Chief	20	20					
Reserves Balance October 2021	\$1,642,416	\$1,208,416	\$1,193,416	\$1,169,916	\$1,146,416	\$1,117,416	
Reserves to Cover 90 days O&M Costs	\$700,496	\$747,652	\$743,715	\$769,701	\$794,171	\$819,448	
Reserves Balanced Reduced by \$415,000 for PSF costs							

POLICE DEPARTMENT							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
001-012-4-311-11	P Tax-Police	140,602.96	144,555.84	83,576.07	153,434.00	157,081.00	
001-012-4-311-17	P Tax-Crossing Guards	9,095.54	9,083.07	5,013.66	9,000.00	9,000.00	
001-012-4-312-11	R Tax-Police	14,258.41	20,185.76	18,884.06	10,500.00	24,839.00	
001-012-4-312-17	R Tax-Crossing Guards	969.85	1,451.26	1,347.85	750.00	1,767.00	
001-012-4-313-10	Sales Tax	1,626,691.62	1,725,523.23	961,629.83	1,687,800.00	1,660,750.00	
001-012-4-315-10	State Income Tax	765,851.27	1,004,402.63	529,780.04	723,750	830,375.00	
001-012-4-321-11	Simplified Muni Telecom Tx	109,469.25	89,498.92	40,268.85	92,352	51,100.00	
001-012-4-321-20	Cable Franchise Fee					30,660.00	
001-012-4-321-49	Local Share Cannabis	2,090.53	8,776.56	7,355.92	9,000	17,500.00	Restricted for implementation of Cannabis
001-012-4-321-50	License-Liquor Peddler Etc	17,174.00	18,937.00	19,788.00	17,000	17,000.00	
001-012-4-321-51	Video Gaming Revenue	119,139.90	97,259.60	112,377.82	120,000	210,000.00	
001-012-4-321-52	Pet Tags Only	125.00					
001-012-4-321-53	Terminal Operator Fee					21,250.00	Additional fee at Council discretion
001-012-4-342-10	Misc Police	79,412.99	53,151.35	27,258.93	35,000.00	35,000.00	
001-012-4-342-39	DUI Fine Money	2,342.00	2,360.00	1,400.00	1,500.00	1,500.00	
001-012-4-342-40	Drug Seizure Rev-Federal						
001-012-4-342-41	Drug Seizure Rev-State	254.00	1,000.00				
001-012-4-342-44	Donations - Police Dept	533.00	1,200.00				
001-012-4-342-45	Overtime/Sro Reimbursement	71,195.78	75,472.64	38,113.00	77,915.00	79,325.00	75 % of SRO Salary and Benefits
001-012-4-346-20	Gain on Sale of Asset	13,233.07	(13,587.54)				
001-012-4-351-10	Fines & Penalties Police	14,193.37	15,332.06	6,649.72	12,000.00	12,000.00	
001-012-4-351-12	Pet Impoundment Fees						
001-012-4-361-51	Int-Drug Seizure-Federal						
001-012-4-361-52	Int-Drug Seizure-State						
001-012-4-371-15	Grants					59,059.00	Body Camera and In Car Video Grants
001-012-4-381-21	Transfer from City Prop Reserves				600,000.00	19,000.00	Reserves allocations
001-012-4-381-22	Transfer from Business District A	467,675.28					
TOTAL REVENUE		3,454,307.82	3,254,602.38	1,853,443.75	3,550,001.00	3,237,206.00	
001-012-5-110-00	Regular Salaries	2,089,388.80	2,078,338.02	994,667.48	\$2,111,000.00	1,961,000.00	
001-012-5-110-10	Salaries-SRO Reimbursable						
001-012-5-110-17	Salaries-Crossing Guards	8,532.00	9,347.00	2,821.00	9,000.00	9,000.00	
001-012-5-120-00	Overtime	78,871.04	74,460.02	27,311.37	85,000.00	85,000.00	
001-012-5-120-10	Overtime-School Reimbursed						
001-012-5-120-11	Overtime-Races Reimbursed						
001-012-5-130-00	Benefits - Health & Life	272,057.87	251,575.09	130,380.86	302,000.00	255,000.00	
001-012-5-131-00	Benefits - Other	55,090.33	(11,450.39)				
001-012-5-131-10	Cleaning Allowance						
001-012-5-150-02	Benefit Police Pension						
001-012-5-160-00	Unemployment Ins						
001-012-5-170-00	Salary/Car Allowance						
001-012-5-180-00	Spec Proj/Community Servic						
001-012-5-220-00	Legal / Attorney Fees	44,267.99	21,551.52	25,173.31	26,700.00	33,000.00	Union Negotiation year
001-012-5-240-00	Training And Travel	14,629.61	9,426.65	4,530.54	22,000.00	21,500.00	
001-012-5-260-00	Waste Removal						
001-012-5-310-00	Telephone / Communications	10,743.79	7,473.98	3,863.17	14,800.00	10,500.00	cellular services
001-012-5-320-00	Postage	591.11	1,140.69	177.47	850.00	850.00	
001-012-5-330-00	Utilities	14,766.68	16,252.39	19,114.09	17,200.00	20,000.00	
001-012-5-340-00	Rentals And Leases	330.05	514.50	793.38	1,060.00	1,200.00	
001-012-5-350-00	Insurance	6,212.66	5,848.34		5,500.00	7,500.00	new facility coverage
001-012-5-360-00	Equipment Maint And Repair	6,127.96	10,054.24	4,796.76	7,440.00	10,000.00	
001-012-5-360-10	Vehicle Main/Repair	25,057.11	20,191.18	10,215.05	17,100.00	24,100.00	
001-012-5-370-00	Transportation Reimburse						
001-012-5-380-00	Building Maintenance	986.87	974.45	1,216.77	1,500.00	2,900.00	
001-012-5-390-00	Other Contractual Services	15,892.21	92,960.47	70,131.36	50,000.00	300,000.00	Dispatching Annual/Interim Chief 1 mont
001-012-5-390-21	Police & Fire Commission	375.00	375.00	375.00	1,000.00	375.00	
001-012-5-390-50	Contractual/Technological	75,347.03	16,467.55	10,331.01	18,200.00	9,024.00	Wireless air cards and HCS services
001-012-5-391-00	Technological IT Services	58,585.70	50,026.54	72,326.40	48,000.00	56,564.00	Salary and Services Split
001-012-5-392-00	Technological Hardware					6,000.00	Estimated
001-012-5-393-00	Department Specific Technology					46,323.00	See Capital Sheet for Detail
001-012-5-390-89	Animal Shelter/Impoundment	-	-		150.00	150.00	
001-012-5-410-00	Office Supplies	497.96	266.20		1,500.00	500.00	
001-012-5-420-00	Fuels For Vehicles/Equip	35,970.83	28,331.83	20,929.58	46,500.00	50,000.00	
001-012-5-430-00	Operating Supplies	9,174.97	6,976.62	6,849.33	11,800.00	13,000.00	
001-012-5-440-00	Safety & Uniform Supplies	14,875.58	21,604.40	10,297.58	20,900.00	20,000.00	
001-012-5-450-00	Maint/Repair Supplies	32.13	39.48	95.06	500.00	500.00	
001-012-5-460-00	Vehicle Maint Supplies	426.96	146.78	51.78	1,000.00	500.00	
001-012-5-470-00	Minor Equipment	16,488.15	39,569.56	20,381.02	20,200.00	87,659.00	See Capital Sheet for Detail
001-012-5-470-15	Emergency Mgt Agency						
001-012-5-510-00	Land					145,000.00	
001-012-5-520-00	Buildings & Structures					0.00	
001-012-5-530-00	Equipment			36,780.00	70,000.00	60,000.00	Patrol Vehicle Replacement
001-012-5-550-00	Other Capital Improvements			315,811.90	600,000.00	0.00	
001-012-5-590-00	Reimbursable Expenses						
001-012-5-595-00	Depreciation Expenses	138,860.58	118,231.58				
001-012-5-564-00	Amortization Expense	650,000.00	275,000.00				
001-012-5-730-48	Trans To City Prop/Ed/Reserves				39,000.00		
001-012-5-810-00	Bad Debt						
TOTAL EXPENSES		3,644,180.97	3,145,693.69	1,789,421.27	3,549,900.00	3,237,145.00	
REVENUE OVER EXPENSES		(189,873.15)	108,908.69	64,022.48	101.00	61.00	

City of Highland, Illinois
Police Department
22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Land Account #510					
US 40/Sycamore Intersection Improvements	145,000				
Total Land Account #510	145,000		0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Administration Vehicle	25,000				
Vehicle Replacement	35,000	70,000	70,000	70,000	70,000
Total Equipment Account #530	60,000	70,000	70,000	70,000	70,000
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Public Safety Facility Costs Remainder					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	205,000	70,000	70,000	70,000	70,000

Department Specific Technology

Code Red (Onsolve)	1150	1150	1150	1150	1150
Aladtec Scheduling Software	1965	2000	2000	2000	2000
Leads Online	2300	2300	2300	2300	2300
Dispatching Connections	10000	10000	10000	10000	10000
Lawman	500	500	500	500	500
Elliott Data Systems	1200	1200	1200	1200	1200
New World	2112	2150	2150	2150	2150
Digiticket	800	800	800	800	800
Cellbrite	3700	3700	3700	3700	3700
Motorola Hosted System Body Cameras Etc	15426	15426	15426	15426	15426
Motorola Hosted System Body Cameras Etc Yr 1 only	6830				
Revise Web Hosting	340	340	340	340	340
	46323	39566	39566	39566	39566

Lexipol (funded by Fund 706 Liability Insurance)	13139	13139	13139	13139	13139
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Minor equipment

Taser	1200
Body Camera	18795
In Car Cameras	40264
Patrol Vehicle Equipment	12000
Computers and Mounts for In Car Cameras	15400
	87659



City of Highland

Fire Department – Suppression Division

Fire Department Overview

The Highland Fire Department, Suppression Division, is a volunteer agency consisting of now 23 active personnel. Firefighters operate from two fire stations. Station 1 on Broadway houses 1 Engine. The Public Safety Building houses 1 Engine, 1 Ladder Truck, and 1 Pickup Truck. A reserve Engine is housed at the Woodcrest building. The Woodcrest building will be retained for storage. A boat and a special operations trailer is also housed in the Woodcrest building.

Personnel and equipment are dispatched to requests for service depending on the type of emergency being reported. Highland Pierron Fire Protection District also responds automatically to all reported fire alarms and structure fires to provide additional personnel and equipment at such incidents. Firefighters responded to 218 calls or service in 2020, of which, 17 were actual fires. We are tracking in 2021 to post similar numbers.

Fire Department 2022-2023 Budget Goals

- Through continuous and active recruitment, continue to attempt to rebuild an active roster of 35-40 personnel.
- Continue our partnership with surrounding fire departments, providing automatic aid response these partners for joint response to incidents.
- Create an active and robust fire department explorer program with the local high school districts. Whereas each individual fire agency may only have two or three such explorers within their districts, operating jointly will increase the pool of explorers and allow a much more diverse group and create a force large enough to perform all types of training. A movement along these lines county-wide is developing. This program would work towards a goal of explorers graduating school with Basic Operations Firefighter certification. This means they could then join a fire department and be immediately productive.
- Continue the annual process to review and validate the Policies and Standard Operating Guidelines recently provided to us by Lexipol, to ensure that our members are operating within modern parameters and best practices to promote firefighter safety, health and well-being now and into the future.
- Continue joint firefighter training with the surrounding fire departments in order to improve relations and to better understand the capabilities that these agencies offer to the Highland Fire Department when needed.
- Continue conducting health and safety inspections in Highland businesses and public buildings and places of assembly to identify and eliminate common hazards before something happens.

- Continue to incorporate pre-incident planning and mapping to include in our I Am Responding program, as well as any and all electronic devices that will be placed into the fire apparatus in the coming months. Collecting vital information on buildings in Highland, and allowing for the creation of organized action plans, are beneficial to all personnel for training and preparation in case of emergencies within these buildings.
- Continually monitor training and certification requirements of Office of the Illinois State Fire Marshal, Insurance Services Office, National Fire Protection Association, Illinois Department of Labor, Occupational Safety and Health Administration and other governing agencies to ensure that the training received by firefighters in Highland is consistent and in compliance with all minimum requirements.
- Improve all record keeping with the organization to include reporting, training, hydrants locations and flows, with an eye toward possibly challenging ISO for a reduction from a Class 4 rating to a more desirable Class 3 rating over the next few years. ISO reviewed Highland in 2020, resulting in no change of our Class 4 fire protection rating. We are now very aware of areas we can gain points in before the next ISO visit. As we make improvements in training and record keeping, we will invite them back in the next year or two to re-examine us.
- Insulate the boat house on Silver Lake Road to eliminate the need to run multiple space heaters during subzero cold snaps each winter.
- Continue the annual purchase of several sets of turnout gear annually to ensure compliance to age limits of this gear and to avoid needing to replace all gear at once in years to come.
- Continue the annual, incremental replacement of fire hose, some of which is well over 30 years old.
- Research grants and begin planning for the replacement of our high pressure breathing air system.
- Work toward purchase of new pumper in the next couple of years to replace aging equipment.

FIRE DEPARTMENT

	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027						
Revenue												
Property / Replacement Tax	\$ 163,184	\$ 180,153	\$ 184,206	\$ 188,351	\$ 192,589	\$ 196,922						
Sales Tax	81,200	200,200	200,850	64,821	83,457	86,692						
Income Tax	16,250	100,100	100,425	32,411	41,729	43,346						
Simplified Municipal Telecom Tax		6,160	5,400	1,523	1,713	1,555						
Cable Franchise Fee	0	3,696	3,420	1,018	1,209	1,158						
Foreign Fire Insurance	28,000	31,000	31,310	31,623	31,939	32,259						
Misc Revenues	25,500	25,500	25,755	26,013	26,273	26,535						
Total Revenues Projected	314,134	546,809	551,366	345,760	378,909	388,467						
Revenue Allocation:												
Operating & Maintenance Allocation	85%	267,014	464,788	468,661	293,896	322,073	330,197					
Capital Expenditures Allocation	10%	31,413	54,681	55,137	34,576	37,891	38,847					
Cash Reserve & Equip Repl Allocation	5%	15,707	27,340	27,568	17,288	18,945	19,423					
Operating & Maintenance:												
Personnel		104,050	106,800	114,563	122,598	128,902	133,413					
Professional		6,500	6,500	6,630	6,763	6,898	7,036					
Contractual		108,950	120,281	122,687	125,140	127,643	130,196					
Supplies		73,200	83,450	85,119	86,821	88,558	90,329					
Total O&M Projected		292,700	317,031	328,999	341,322	352,000	360,974					
Capital Projection		0	25,000	0	500,000	0	0					
Transfer from Reserves 004					521,000							
Transfer to Reserves 004		21,000	204,000	222,000	25,000	26,000	27,000					
Cash Expenditures		292,700	342,031	328,999	841,322	352,000	360,974					
Transfers Out		21,000	204,000	222,000	25,000	26,000	27,000					
Total Expenditures & Transfers Projected		313,700	546,031	550,999	866,322	378,000	387,974					
Projected Excess (Deficiency) of Revenues over Expenses & Transfers												
	\$	434	\$	778	\$	368	\$	438	\$	909	\$	493

Cost of Fire Protection Service per capita	\$	29.30	\$	34.23		
Population estimate		9,991		9,991		
		2021		2022		
# of Responses per Year		284		250		
# of Structure Fires		11		8		
Vehicle Fires		3		5		
False Alarms		60		52		
Misc		210		185		
Cost of Response per yr	\$	1,030.63	\$	1,268.12		
Reserves Balance October 2021	\$181,195	\$385,195	\$607,195	\$111,195	\$137,195	\$164,195
Reserves to Cover 90 days O&M Costs	\$72,173	\$78,172	\$81,123	\$84,162	\$86,795	\$89,007

FIRE DEPARTMENT							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
001-014-4-311-12	P.Tax-Fire	140,602.96	144,555.84	83,576.07	153,434.00	157,081.00	
001-014-4-312-12	R.Tax-Fire	14,904.98	18,734.50	17,536.21	9,750.00	23,072.00	
001-014-4-313-10	Sales Tax	78,260.10	83,014.85	46,263.97	81,200.00	200,200.00	
001-014-4-315-10	State Income Tax	17,195.27	22,551.35	11,894.89	16,250.00	100,100.00	
001-014-4-321-11	Simplified Muni Telecom Tx					6,160.00	
001-014-4-321-20	Cable Franchise Fee					3,696.00	
001-014-4-321-30	Foreign Fire Insurance	26,120.68	30,585.05	30,913.40	28,000.00	31,000.00	
001-014-4-342-11	Misc Fire	150.00	1,300.00	1,076.00	500.00	500.00	
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	24,996.00	12,498.00	25,000.00	25,000.00	
001-014-4-346-20	Gain on Sale of Assets	71,000.00					
001-014-4-371-15	Grants						
001-014-4-371-40	Donations						
001-014-4-381-21	From City Prop/Eq/Reserves						
001-014-4-381-25	Transfer from Bus Distr A	33,202.69					
TOTAL REVENUE		406,432.68	325,737.59	203,758.54	314,134.00	546,809.00	
001-014-5-110-00	Regular Salaries	79,443.94	89,665.40	49,660.46	100,000.00	100,000.00	
001-014-5-120-00	Overtime						
001-014-5-130-00	Benefits - Health & Life	3,476.92	4,405.69	2,849.41	3,250.00	6,000.00	Includes Full time Employee %
001-014-5-131-00	Benefits - Other						
001-014-5-140-00	Benefit Social Sec/Medicare	80.59	2.04		500.00	500.00	
001-014-5-150-00	Retirement	100.81	3.22		300.00	300.00	
001-014-5-160-00	Unemployment Ins						
001-014-5-170-00	Salary/Car Allowance			1.62			
001-014-5-220-00	Legal / Attorney Fees	1,853.75	1,595.51		1,500.00	1,500.00	
001-014-5-240-00	Training And Travel	1,888.00	3,615.10	1,688.30	5,000.00	5,000.00	
001-014-5-240-13	Admin fee to CD-Assist	1,400.00					
001-014-5-260-00	Waste Removal	642.65					
001-014-5-310-00	Telephone / Communications	533.13	576.33	305.67	600.00	700.00	
001-014-5-320-00	Postage		111.50		150.00	150.00	
001-014-5-330-00	Utilities	16,047.91	13,439.51	6,512.12	15,000.00	16,000.00	
001-014-5-350-00	Insurance	16,160.00	11,959.33		12,000.00	11,413.00	
001-014-5-360-00	Equipment Maint And Repair	9,544.85	5,849.89	2,408.44	6,000.00	6,000.00	
001-014-5-360-10	Vehicle Maint/Repair	29,190.92	18,871.14	17,368.82	18,000.00	25,000.00	
001-014-5-370-00	Transportation Reimburse				200.00	200.00	
001-014-5-380-00	Building Maintenance	7,412.79	7,119.39	1,084.04	5,000.00	5,000.00	
001-014-5-385-00	Hydrant Maintenance					31,956.00	
001-014-5-390-00	Other Contractual Services	43,895.68	42,774.59	19,420.56	40,000.00	13,044.00	
001-014-5-390-50	Contractual/Technological	7,076.18	1,345.98	1,833.86	6,000.00	2,400.00	Cell phone charges
001-014-5-391-00	Technological IT	4,155.97	3,179.21	1,138.52	6,000.00	2,829.00	Shared salaries and Services
001-014-5-392-00	Technological Hardware					2,400.00	2 workstations for records maintenance
001-014-5-393-00	Department Specific Technology					5,589.00	See Capital Sheet for Detail
001-014-5-420-00	Fuels For Vehicles/Equip	2,083.65	2,817.32	3,091.23	4,000.00	6,000.00	
001-014-5-430-00	Operating Supplies	7,721.98	8,283.03	7,959.84	6,000.00	10,000.00	
001-014-5-440-00	Safety & Uniform Supplies	10,672.45	41,197.81	618.86	20,000.00	20,000.00	
001-014-5-450-00	Maint/Repair Supplies	382.58	798.91	166.04	800.00	800.00	
001-014-5-460-00	Vehicle Maint Supplies	7,488.63	386.85	1,158.35	3,000.00	3,000.00	
001-014-5-470-00	Minor Equipment	21,880.65	19,682.24	3,542.76	39,400.00	41,250.00	See Capital Sheet for Detail
001-014-5-490-00	Generat.Fuel/Chemical Sup						
001-014-5-505-00	Engineering for Capital						
001-014-5-520-00	Buildings & Structures				-	-	
001-014-5-530-00	Equipment					25,000.00	See Capital Sheet for Detail
001-014-5-550-00	Other Capital Improvements					-	
001-014-5-595-00	Depreciation Expenses	59,865.48	64,089.43				
001-014-5-730-48	Trans to City Prop/Eq/Reserves	38,000.00	35,000.00		21,000.00	204,000.00	
TOTAL EXPENSES		370,999.51	376,769.42	120,808.90	313,700.00	546,031.00	
REVENUE OVER EXPENSES		35,433.17	(51,031.83)	82,949.64	434.00	778.00	

City of Highland, Illinois
 Fire Department
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replacement Pumper Truck			500,000		
Compressor for Public Safety Facility	25,000				
Total Equipment Account #530	25,000	0	500,000	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	25,000	0	500,000	0	0
Included in Minor Equipment #470					
Turnout Gear (5 Sets)	10,850	11,250	11,700	12,000	12,000
Self Contained Breathing Apparatus (3 units)	22,000	22,750	23,650	24,000	24,000
Hose	8,400	8,775	9,000	10,000	10,000
	41,250	42,775	44,350	46,000	46,000
Department Specific Technology					
New World	2574	2574	2574	2574	2574
Vector Solutions	2675	2675	2675	2675	2675
Revise Web Hosting	340	340	340	340	340
	5589	5589	5589	5589	5589
Funded by Liability Insurance Tax Levy Fund 706					
Lexipol	2788	2788	2788	2788	2788



City of Highland Fire Department – EMS Division

Highland Emergency Medical Service (HEMS) provides emergency medical treatment and transport to a service area consisting of six communities covering approximately two hundred-eighty square miles with a population exceeding 28,000 residents. Staffing for HEMS consists of one Chief, one Captain – Operations Manager, one Billing Specialist, 16 full-time and 10 part-time EMS providers. HEMS has seen annual incremental increases in calls for service of all types, currently averaging approximately 3000 service requests annually. The pandemic resulted in a reduction of call volume by approximately 100 calls for service. FY 2021 saw a call volume of 3202 requests for service. FY 2022 is projecting a reduction of another 210 EMS calls.

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.

Critical Measures:

- Revenue dedicated to O&M without bad debt / write-offs will not exceed 85%
- Revenue dedicated to capital will not exceed 10%.
- Revenue dedicated to personnel will not exceed 70%.
- Net revenue per service call will exceed \$370.

EMS 2022-2023 Budget Goals:

- Transition EMS into a two station response operation to improve service and efficiency to the communities that we serve beyond Highland.
- Research operational changes that will increase revenues for EMS.
- Continue to hold the line on expenditures with a goal toward beginning to rebuild reserves.
- Research possible replacement/revision of older existing ambulances to reduce repairs costs.
- Review rates charged for EMS calls and consider nominal increases to cover operating costs.
- Research grant opportunities for the replacement of two cardiac monitors.
- Review and update / add Standard Operating Guidelines as needed.
- Review, finalize and train on Lexipol Policies and Procedures.

“Service Before Self”

Ambulance						
	Current Fiscal Year	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Property / Replacement Tax	\$ 523,073	\$ 551,117	\$ 563,517	\$ 576,196	\$ 589,161	\$ 602,417
Charges for Services	1,700,000	1,700,000	1,734,000	1,768,680	1,804,054	1,840,135
Intergovernmental Taxes	357,493	373,451	380,920	388,538	396,309	404,235
Misc Revenues	6,600	19,200	19,392	19,586	19,782	19,980
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	2,587,166	2,643,768	2,697,829	2,753,001	2,809,305	2,866,766
Revenue Allocation:						
Operating & Maintenance Allocz	85%	2,199,091	2,247,203	2,293,155	2,340,051	2,387,909
Capital Expenditures Allocation	10%	258,717	264,377	269,783	275,300	286,677
Cash Reserve & Equip Repl Alk	5%	129,358	132,188	134,891	137,650	143,338
Operating & Maintenance:						
Personnel		1,510,500	1,473,095	1,524,653	1,578,016	1,633,247
Professional		48,483	47,000	40,940	41,759	42,594
Contractual		131,250	178,579	182,151	185,794	189,509
Supplies		86,200	96,050	114,671	100,264	102,270
Bad Debt / Non Billable Writeoffs		720,000	700,000	714,000	728,280	742,846
Total O&M Projected		2,496,433	2,494,724	2,576,415	2,634,113	2,710,466
Capital Projection						
Capital Reserve Transfer In from 004		89,985	86,560	170,000	40,000	0
Transfer to Reserves 004		0	0	49,000	0	0
	\$	\$ -	\$ 62,000	\$ 78,000	\$ 98,000	\$ 32,000
Cash Expenditures						
Transfers Out		2,586,418	2,581,284	2,746,415	2,674,113	2,710,466
		0	62,000	0	78,000	98,000
Total Expenditures & Transfers Projected		2,586,418	2,643,284	2,746,415	2,752,113	2,808,466
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$	\$ 748	\$ 484	\$ 414	\$ 888	\$ 840
						\$ 593

AMBULANCE DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%						
Actual Revenue Dedicated to O&M	68.7%	67.9%	69.0%	69.2%	70.0%	70.9%
Revenue Dedicated to Capital will not exceed 10%						
Actual Revenue Dedicated to Capital	3.5%	3.3%	6.3%	1.5%	0.0%	1.6%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel	58.4%	55.7%	56.5%	57.3%	58.1%	59.0%
Net Revenue per Service Call will Exceed \$370						
Number of Service Calls (including transfers)	\$493	\$494				
	2,711	2,779				
Estimated Net Collection Rate						
	82%					
	Calendar Year 2021	Estimated 2022				
Highland - Per Capita	9,991	9,991				
Cost of Taxes Per Call - Highland	\$ 405.59	\$ 276.89				
Highland - Number of Calls (Includes Transfers)	1,261	1,891				
Grantfork FD - Per Capita	1,000	1,000				
Cost of Taxes Per Call - Grantfork FD	\$ 1,127.74	\$ 824.07				
Grantfork FD - Number of Calls	27	41				
Highland Pierron FD - Per Capita	8,500	8,500				
Cost of Taxes Per Call - Highland Pierron FD	\$ 1,215.95	\$ 819.76				
Highland Pierron FD - Number of Calls	116	174				
St. Jacob FD - Per Capita	2,273	2,273				
Cost of Taxes Per Call - St. Jacob FD	\$ 823.95	\$ 595.73				
St. Jacob FD - Number of Calls	80	120				
St. Rose FD - Per Capita	1,700	1,700				
Cost of Taxes Per Call- St. Rose FD	\$ 1,028.75	\$ 705.38				
St. Rose FD - Number of Calls	32	48				
Marine FD - Per Capita	5,000	5,000				
Cost of Taxes Per Call- Marine FD	\$ 799.61	\$ 526.90				
Marine FD - Number of Calls	109	174				
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only	\$ 52.35	\$ 55.16				
Reserves Balance October 2021	\$302,074	\$364,074	\$315,074	\$393,074	\$491,074	\$523,074
Reserves to Cover 90 days O&M Costs (without writeoffs)	\$438,025	\$442,535	\$459,226	\$469,931	\$485,167	\$500,911

AMBULANCE								
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual		FY 2021-22 Budget	FY 2022-23 Budget	Comments
				6months	10/31/2022			
401-000-4-311-10	Property Tax-General	468,232.33	481,657.89	278,588.35		511,448.00	523,602.00	
401-000-4-312-10	Replacement Tax-General	16,844.66	22,340.66	20,912.67		11,625.00	27,515.00	
401-000-4-346-20	Gain On Sale Of Assets	6,312.50						
401-000-4-349-10	Charges For Ambulance Serv	1,843,611.46	1,721,100.91	916,573.86		1,700,000.00	1,700,000.00	
401-000-4-349-20	C. Pymt-Hpfd	129,428.00	129,429.00			141,050.00	142,639.00	
401-000-4-349-30	C. Pymt-Grantfork Fire Dis	27,180.00	27,180.00			30,449.00	33,787.00	
401-000-4-349-34	C. Pymt-St Jacob Fd	56,747.00	61,917.00			65,916.00	71,487.00	Contract to Council 01/04
401-000-4-349-35	C. Pymt-St Rose Fire Dist	28,214.00	31,711.00			32,920.00	33,858.00	Contract to Council 12/20
401-000-4-349-36	C. Pymt-Marine Fire Dist	77,397.00	83,050.00			87,158.00	91,680.00	Contract to Council 01/18
401-000-4-349-45	Training Fees	884.00				1,000.00	1,000.00	
401-000-4-361-10	Interest Income	(971.06)	2,110.39	913.99		5,000.00	5,000.00	
401-000-4-371-10	Misc Revenue	1,139.99	13,043.12	12,480.60		2,000.00	2,000.00	
401-000-4-371-15	Grants	32,846.71	361,990.05					
401-000-4-371-16	Governmental Allotments GMET		53,108.75	(7,339.77)		2,400.00	15,000.00	
401-000-4-371-20	Credit Card Collection Fees	(1,557.36)	(4,243.24)	(2,387.51)		(3,800.00)	(3,800.00)	
401-000-4-371-40	Donations	200.00	800.00					
401-000-4-371-90	Overpayments							
401-000-4-381-21	From City Prop/Eq/Reserves							
401-000-4-381-25	From Business District A	33,202.66						
TOTAL REVENUE		2,719,711.89	2,985,195.53	1,219,742.19		2,587,166.00	2,643,768.00	
401-401-5-110-00	Regular Salaries	1,072,917.69	964,123.99	541,422.47		1,090,000.00	1,003,095.00	
401-401-5-120-00	Overtime	345,853.49	248,426.16	109,450.58		260,000.00	260,000.00	
401-401-5-130-00	Benefits - Health & Life	145,115.76	133,047.91	82,743.75		160,000.00	210,000.00	
401-401-5-131-00	Benefits - Other	(916.48)	16,569.25					
401-401-5-131-10	Cleaning Allowance							
401-401-5-150-00	Retirement							
401-401-5-160-00	Unemployment Ins					500.00		
401-401-5-170-00	Salaries Car Allowance			23.68				
401-401-5-220-00	Legal / Attorney Fees	11,444.67	6,307.59	1,434.10		3,000.00	3,000.00	
401-401-5-240-00	Training And Travel	10,195.36	4,865.23	5,483.00		3,000.00	9,000.00	
401-401-5-250-00	Admin Exp To General Admin	41,652.00	42,778.00	21,240.00		42,483.00	35,000.00	
401-401-5-260-00	Waste Removal	114.75	96.00			150.00	150.00	
401-401-5-310-00	Telephone / Communications	4,088.23	3,297.36	1,569.72		3,500.00	3,100.00	
401-401-5-320-00	Postage	2,866.45	2,248.64	1,005.83		2,000.00	2,000.00	
401-401-5-330-00	Utilities	270.29	2,589.87	50.78		3,500.00	3,000.00	
401-401-5-340-00	Rentals And Leases	25,700.34	26,526.05	13,315.44		25,000.00	25,000.00	
401-401-5-350-00	Insurance	2,853.00	2,465.33			3,000.00	2,131.00	
401-401-5-360-00	Equipment Maint And Repair	1,852.56	1,073.04	2,792.07		3,000.00	4,000.00	
401-401-5-360-10	Vehicle Maint/Repair	26,712.45	44,940.23	49,831.44		25,000.00	35,000.00	
401-401-5-370-00	Transportation Reimburse					100.00	100.00	
401-401-5-390-00	Other Contractual Services	47,369.72	61,268.56	12,733.42		35,000.00	57,000.00	includes GMET reimburs
401-401-5-390-24	Collection Agency Fees			259.06		1,000.00	1,000.00	
401-401-5-390-25	Overpayments	1,488.49	4,364.75	(25.00)		3,000.00	3,000.00	
401-401-5-390-50	Contractual/Technological	5,258.18	5,423.79	2,181.88		4,000.00	4,500.00	Air cards and HCS
401-401-5-391-00	Technological IT	28,676.49	17,366.49	9,193.58		23,000.00	19,795.00	Shared Salaries and Ser
401-401-5-392-00	Technological Hardware						18,850.00	See Capital Sheet for De
401-401-5-393-00	Department Specific Technology						18,803.00	See Capital Sheet for De
401-401-5-410-00	Office Supplies	608.25	728.68			1,200.00	1,200.00	
401-401-5-420-00	Fuels For Vehicles/Equip	26,599.11	19,747.06	13,084.44		27,500.00	27,500.00	
401-401-5-430-00	Operating Supplies	34,273.12	27,841.05	18,501.59		30,000.00	30,000.00	
401-401-5-440-00	Safety & Uniform Supplies	8,301.86	4,349.56	1,549.52		10,000.00	10,000.00	
401-401-5-450-00	Maint/Repair Supplies	231.94	795.01	70.06		1,500.00	1,500.00	
401-401-5-460-00	Vehicle Maint Supplies	7,620.84	4,593.59	948.24		6,000.00	5,000.00	
401-401-5-470-00	Minor Equipment	3,197.29	333.87	1,558.46		10,000.00	10,000.00	included Detail on Capita
401-401-5-510-00	Land					-	-	
401-401-5-520-00	Buildings & Structures					-	-	
401-401-5-530-00	Equipment			51,859.67		89,985.00	86,560.00	included Detail on Capita
401-401-5-550-00	Other Capital Improvements					-	-	
401-401-5-595-00	Depreciation Expenses	66,867.46	75,266.09					
401-401-5-620-00	Interest Payments	3,816.30	2,589.53					
401-401-5-730-48	Trans To City Prop/Eq/Reserves		300,000.00				62,000.00	
401-401-5-810-00	Bad Debt	114,703.89	198,774.17	165,354.69		120,000.00	250,000.00	
401-401-5-810-10	Non-Billable Write Offs	616,496.25	495,850.01	228,404.53		600,000.00	450,000.00	
TOTAL EXPENSES		2,656,229.75	2,718,646.86	1,336,037.00		2,586,418.00	2,643,284.00	
REVENUE OVER EXPENSES		63,482.14	266,548.67	(116,294.81)		748.00	484.00	

City of Highland, Illinois
Ambulance
22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
FCB Ambulance Purchase Replacement of 2001 Int'l	51,560				
Chassis Replacement 2013 Int'l		170,000			
Cardiac Monitors	35,000		40,000		45,000
Total Equipment Account #530	86,560	170,000	40,000	0	45,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	86,560	170,000	40,000	0	45,000
Minor Equipment #470					
Various Items	10000	10000	10000	10000	10000
Stair Chairs (3)		16,700			
	10,000	26,700	10,000	10,000	10,000
Department Specific Technology					
Aladtec Scheduling Software	2788	2788	2788	2788	2788
Vector Solutions	2675	2675	2675	2675	2675
Zoll	13000	13000	13000	13000	13000
Revise Web Hosting	340	340	340	340	340
	18803	18803	18803	18803	18803
Technology Hardware					
Toughbook Laptops (2)	8000		8000		8000
Workstation Replacement	2850	2850	2850	2850	2850
	10850	2850	10850	2850	10850

CITY OF HIGHLAND



PARKS AND RECREATION

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



HIGHLAND

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

Mark Rosen, Director of Parks & Recreation

2022-2023 Budget Goals

The Parks & Recreation Department's mission statement outlines our role for the City and continues to work at creating the area's best community. We have experienced many successes this year and prosper from the support of the City Council, staff, our citizens and generosity of individuals and organizations donating funds. In particular, we have been blessed with a \$152,000 gift from the late Ms. Sheila Weber.

The department has a full-time staff of eight (8) and approximately 150 part-time and seasonal employees disbursed between the Korte Rec. Center, Parks, Weinheimer, Outdoor Pool, Senior Center, and Programs. The department has surpassed the need of embarking on any new capital projects, (with the exception of an outdoor pool) and must devote our attention to maintaining what we have.

Below are major accomplishments completed in 2021:

- Plaza Park was completed by a team comprised from multiple departments
- Walking trail at Glik Park was resealed
- Attained adequate staffing
- Rekindled Young at Heart trips
- Initiated the use of the Young @ Heart Van
- Introduced "Thursday *Night Live*" summer concert series
- Successfully operated the fish-rearing pond by releasing over 3,000 largemouth bass into Silver Lake
- Completed the Silver Lake Watershed Master Plan

These accomplishments are measurable and obvious, but I am most proud of the measurements that are not able to be recorded; providing a positive reflection of our community to our citizens and guests, teaching lifesaving skills, hosting programs and events that are affordable with high quality service, providing supplemental incomes to families that work part-time, and being able to offer a wide range of programs for many different interests.

The goals for the 2022-2023 fiscal year are listed below:

Korte Recreation Center

Due to the donation of \$152,000 that is in the Highland Area Community Foundation's pass-through account, there will be a focus on addressing some much needed deferred maintenance.

- Replace doors in the Pool and possibly gymnasium.
- Consider painting and tuck-pointing the west side of the building.
- Install a UV Filter to reduce the odor accompanied with indoor pools and corrosive environment for equipment.
- Replace fitness equipment.
- Replace the original floor scrubber.

Parks

- Silver Lake Park
 - Install new, heated restroom at the trailhead
- Hoffman Park
 - Replace playground equipment using grants and donations

Outdoor Pool

- Expand deck space by filling in the baby pool.
- Corrections were made as outlined by the FGM report to alleviate obvious hazards.

Weinheimer Community Center

- Replace doors

Staffing & Fees

- Minimum wage has and will be an annual struggle for the department due in large part to competition. With multiple privately owned fitness facilities, select sports leagues, businesses hosting various specialized clinics, and day-camps, our department is losing income.
- We have stopped offering some programs due to no longer being feasible.
- Although we have reduced the need for some staffing, we are faced with increased wages for maintenance and services we must maintain, i.e. lifeguards, swim instructors, support staff, etc.

Department personnel has and will continue to pursue methods that will help generate revenue, reduce costs, and find ways to be more efficient in our services. My managers and I are committed to seek out solutions that will continue to provide and protect our parks, recreation and cultural opportunities for the enjoyment and education of present and future generations.

KORTE REC CENTER

	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Daily Admission	\$ 100,000	\$ 120,000	\$ 123,600	\$ 127,308	\$ 131,127	\$ 135,061
Passes	302,000	302,100	308,142	314,305	320,591	327,003
Concessions / Vending	14,000	13,000	13,260	13,525	13,796	14,072
Facility Rental	2,500	10,000	10,200	10,404	10,612	10,824
League / Program Registration	40,000	40,000	41,200	42,436	43,709	45,020
Party Packages	51,000	50,000	51,000	52,020	53,060	54,122
Sales - Contracted Trainers	8,000	4,000	4,080	4,162	4,245	4,330
Administration Fees	33,000	29,000	29,580	30,172	30,775	31,391
Sales Tax	0	0	0	128,608	128,914	0
Income and Local Use Tax	0	0	0	64,304	64,457	0
Telecommunications Tax	0	0	0	3,021	2,646	0
Cable Franchise Fee	0	0	0	2,020	1,867	0
Misc Revenues	52,700	175,600	27,356	27,630	27,906	28,185
Operating Transfer In	300,000	495,000	385,000	370,000	355,000	270,000
Total Revenues Projected	\$ 903,200	\$ 1,238,700	\$ 993,418	\$ 1,189,914	\$ 1,188,705	\$ 920,007

Revenue Allocation:							
Operating & Maintenance Allocation	85%	767,720	1,052,895	844,405	1,011,427	1,010,399	782,006
Capital Expenditures Allocation	10%	90,320	123,870	99,342	118,991	118,871	92,001
Cash Reserve & Equip Repl Allocation	5%	45,160	61,935	49,671	59,496	59,435	46,000

Operating & Maintenance:						
Personnel	\$ 382,500	\$ 407,217	\$ 421,470	\$ 436,221	\$ 451,489	\$ 467,291
Professional	2,500	2,500	2,550	2,601	2,653	2,706
Contractual	263,500	380,349	337,956	344,715	351,609	358,642
Supplies	70,200	103,300	105,366	107,473	89,623	91,415
Total O&M Projected	718,700	893,366	867,342	891,010	895,374	920,054

Capital Projection	0	124,000	210,000	300,000	400,000	0
Capital Reserve Transfer in	0	0	78,000	0	101,000	0
Debt Service Transfer In	-	0	0	0	0	0
Debt Service Bond Payment	-	0	0	0	0	0
Transfer to Reserves	184,000	221,000	0	5,000	0	6,000

Cash Expenditures	718,700	1,017,366	1,077,342	1,191,010	1,295,374	920,054
Transfers Out	184,000	221,000	0	5,000	0	6,000
Total Expenditures & Transfers Projected	\$ 902,700	\$ 1,238,366	\$ 1,077,342	\$ 1,196,010	\$ 1,295,374	\$ 926,054

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 500	\$ 334	\$ (5,924)	\$ (6,097)	\$ (5,669)	\$ (6,047)
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KORTE REC CENTER'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	79.6%	72.1%	87.3%	74.9%	75.3%	100.0%
Revenue Dedicated to Personnel Costs will not exceed 45%						
Actual Revenue Dedicated to Personnel Costs	42.3%	32.9%	42.4%	36.7%	38.0%	50.8%
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member						
Actual Revenue per Member	\$338.28	\$463.93				
Actual O&M Cost per Member	\$269.18	\$334.59				
Members (Estimated)	2,670	2,670				
Reserves Balance October 2021	\$187	\$221,187	\$221,187	\$226,187	\$226,187	\$232,187
Reserves to Cover 90 days O&M Costs	\$177,214	\$220,282	\$213,865	\$219,701	\$220,777	\$226,863

KORTE RECREATION CENTER							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
009-009-4-321-20	Sales Tax						
009-009-4-321-20	State Income Tax						
009-009-4-321-20	Simplified Muni Telecom Tx						
009-009-4-321-20	CATV Franchise		50,350.20	15,479.80	35,000.00		
009-009-4-341-09	Admin Rev-Frm 016 & 503	33,000.00	33,000.00	16,500.00	33,000.00	29,000.00	
009-009-4-347-10	Daily Admission	98,075.15	87,336.83	68,201.66	100,000.00	120,000.00	
009-009-4-347-21	Rec Annual Passes	346,631.05	247,628.44	149,177.47	300,000.00	300,000.00	
009-009-4-347-22	Rec Value Card Passes	7,052.50	1,452.50	1,753.50	2,000.00	2,100.00	
009-009-4-347-40	Concessions	13,717.23	1,578.63	4,670.24	14,000.00	13,000.00	
009-009-4-347-77	Facility Rental	3,926.50	4,143.00	3,192.50	2,500.00	10,000.00	
009-009-4-347-78	League/Prog Registration \$	45,606.69	21,986.54	21,414.26	40,000.00	40,000.00	
009-009-4-347-79	Rec Party Packages	54,930.50	5,871.00	20,618.00	51,000.00	50,000.00	
009-009-4-347-80	Child Care Fees	3,219.50	834.26	735.00	1,500.00	1,500.00	
009-009-4-347-85	Sales-Soda Vending Machine	6,073.60	1,230.20	1,194.00	2,100.00	2,000.00	
009-009-4-347-86	Sales-Retail			-	100.00	100.00	
009-009-4-347-87	Sales-Contracted Trainers	4,751.00	1,431.50	263.00	8,000.00	4,000.00	
009-009-4-347-88	Advertising Sales						
009-009-4-371-10	Misc Revenue	7,837.01	1,086.04	14,731.61	5,000.00	14,000.00	
009-009-4-371-14	Memorials / Bequeths						
009-009-4-371-15	Grants		8,362.00	13,800.00			
009-009-4-371-20	Credit Card Discounts/Fees	(6,777.89)	(2,925.39)	(4,298.39)	(5,000.00)	(6,000.00)	
009-009-4-371-40	Donations	420.00	800.00	1,004.50		150,000.00	Sheila Weber Donation at HACF
009-009-4-371-50	Comm Foundation Contribut.	20,900.00	14,250.00		14,000.00	14,000.00	
009-009-4-381-10	From General Admin Fund	432,705.00	434,515.00	150,000.00	300,000.00	495,000.00	
009-009-4-381-20	From Swim Pool Fund						
009-009-4-381-21	From City Prop/Eq/Reserves		75,000.00				
TOTAL REVENUE		1,072,067.84	987,930.75	478,437.15	903,200.00	1,238,700.00	
009-009-5-110-00	Regular Salaries	346,775.85	239,366.93	147,254.64	358,000.00	380,000.00	
009-009-5-120-00	Overtime	295.70	425.93	3,799.98	500.00	1,200.00	
009-009-5-130-00	Benefits - Health & Life	16,360.49	22,545.74	10,842.47	24,000.00	26,017.00	
009-009-5-131-00	Benefits - Other	231.79	10,109.98	-			
009-009-5-140-00	Benefit Social Sec/Medicare						
009-009-5-150-00	Benefit IMRF						
009-009-5-160-00	Unemployment Ins						
009-009-5-220-00	Legal / Attorney Fees	851.56	3,006.67		1,000.00	1,000.00	
009-009-5-240-00	Training And Travel	2,475.90	1,898.40	1,051.00	1,500.00	1,500.00	
009-009-5-310-00	Telephone / Communications	2,635.05	2,950.58	1,341.71	3,000.00	3,000.00	
009-009-5-320-00	Postage	1,610.45	975.65	227.01	1,500.00	1,500.00	
009-009-5-330-00	Utilities	115,346.46	115,474.52	61,600.70	110,000.00	115,000.00	
009-009-5-340-00	Rentals And Leases		283.38	206.81	400.00	1,900.00	Cooper/printer
009-009-5-350-00	Insurance	7,974.47	7,865.87		8,000.00	7,730.00	
009-009-5-360-00	Equipment Maint And Repair	107.93	58.98	11,393.21	5,000.00	8,000.00	
009-009-5-360-10	Vehicle Maint/Repair	57.98	352.99	1,077.24	100.00	200.00	
009-009-5-380-00	Building Maintenance	5,342.35		5,326.00	10,000.00	100,000.00	Deferred maintenance completio
009-009-5-380-01	Custodial Services	23,152.50	21,101.10	-	23,000.00	25,000.00	
009-009-5-390-00	Other Contractual Services	110,405.30	69,379.68	36,763.34	77,000.00	75,000.00	
009-009-5-390-09	Contracted Trainers	4,365.78	780.73	601.37	7,000.00	4,000.00	
009-009-5-390-33	Marketing	1,831.40	1,199.70	468.00	1,500.00	1,500.00	
009-009-5-390-50	Contractual/Technological	4,101.49	4,014.02	2,005.47	4,000.00	5,000.00	
009-009-5-391-00	Technological IT	30,356.98	17,719.57	6,839.10	13,000.00	16,969.00	Shared Salaries and Services
009-009-5-392-00	Technological Hardware					3,600.00	Workstation replacement
009-009-5-393-00	Department Specific Technology					15,550.00	See Capital Sheet for Detail
009-009-5-410-00	Office Supplies	53.36	547.49	86.84	400.00	400.00	
009-009-5-420-00	Fuels For Vehicles/Equip		1,840.19				
009-009-5-430-00	Operating Supplies	26,957.75	12,222.05	10,419.58	24,000.00	23,000.00	
009-009-5-430-50	Retail/Concession Supplies	19,471.29	4,859.68	7,272.57	13,000.00	10,000.00	
009-009-5-440-00	Safety & Uniform Supplies	2,683.82	1,912.35	3,391.65	1,500.00	2,500.00	
009-009-5-450-00	Maint/Repair Supplies	9,366.47	5,386.15	922.85	8,500.00	6,000.00	
009-009-5-450-01	Custodial Supplies			497.04	800.00	800.00	
009-009-5-470-00	Minor Equipment	11,386.75	9,371.13	3,958.69	16,000.00	50,000.00	Fitness Equipment Updates
009-009-5-490-00	Generat Fuel/Chemical Sup	5,237.19	4,482.56	921.95	6,000.00	7,000.00	
009-009-5-520-00	Buildings			-	-	0.00	
009-009-5-530-00	Equipment			-	-	94,000.00	UV filter system & doors
009-009-5-540-00	Lines Roads Etc			-	-	0.00	
009-009-5-550-00	Other Capital Improvements			-	-	30,000.00	
009-009-5-595-00	Depreciation Expenses	376,854.06	393,193.88				
009-009-5-610-00	Principal Payments						
009-009-5-620-00	Interest Payments	12,092.50	3,762.50				
009-009-5-630-00	Other Debt Services	318.00	371.00				
009-009-5-640-00	Amortization						
009-009-5-730-48	Trans for City Prop/Eq/Reserves				184,000.00	221,000.00	
009-009-5-810-00	Bad Debt						
TOTAL EXPENSES		1,138,700.62	957,439.40	318,269.22	902,700.00	1,238,366.00	
REVENUE OVER EXPENSES		(66,632.78)	30,491.35	160,167.93	500.00	334.00	

City of Highland, Illinois
 Korte Recreation Center
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Tuckpointing/Paint		210,000			
Roof			175,000		
Total Building Account #520	0	210,000	175,000	0	0
Equipment Account #530					
Doors	34,000				
Pool Filtration Upgrades				400,000	
UV Upgrades - Pool Filtration	60,000				
Total Equipment Account #530	94,000		0	400,000	0
Lines, Roads, Etc Account #540					
Repave parking lot			125,000		
Total Lines, Roads, Etc Account #540	0	0	125,000	0	0
Other Capital Improvements Account #550					
Locker Room Floors	30,000				
Total Other Capital Improvements Account #550	30,000	0	0	0	0
Total Capital Expenditures Projected	124,000	210,000	300,000	400,000	0
ADA Accessibility Future Costs		32,450			
Department Specific Technology					
Vermont Systems (RecTrac)	5000	5000	5000	5000	5000
Rec Trac Software Upgrade	10000				
When to Work	550	550	550	550	550
	15550	5550	5550	5550	5550

PARKS AND PROGRAMS						
	Current					
	Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Property / Replacement Tax	\$ 465,305	\$ 503,050	\$ 514,369	\$ 525,942	\$ 537,776	\$ 549,876
Sales Tax	0	365,625	281,190	297,556	279,492	400,540
Income and Local Use Tax	0	182,813	140,595	148,778	139,746	200,270
Telecommunications Tax	0	11,250	7,560	6,990	5,737	7,184
Cable Franchise Fee	0	6,750	4,788	4,673	4,049	5,351
Donations	15,000	20,000	20,000	20,000	20,000	20,000
League Programs / Registration	21,000	33,400	34,068	34,749	35,444	36,153
Concessions	14,000	14,000	14,280	14,566	14,857	15,154
Duckblinds	30,000	35,000	35,700	36,414	37,142	37,885
Misc Revenues	80,616	160,248	161,850	163,469	165,104	166,755
Operating Transfer In	531,000	20,000	104,000	102,000	99,000	106,000
Total Revenues Projected	1,156,921	1,352,136	1,318,400	1,355,137	1,338,347	1,545,168

Revenue Allocation:							
Operating & Maintenance Allocation	85%	983,383	1,149,316	1,120,640	1,151,866	1,137,595	1,313,393
Capital Expenditures Allocation	10%	115,692	135,214	131,840	135,514	133,835	154,517
Cash Reserve & Equip Repl Allocation	5%	57,846	67,607	65,920	67,757	66,917	77,258
Operating & Maintenance:							
Personnel		418,000	482,153	494,153	507,153	523,153	542,153
Professional		31,500	31,500	32,130	32,773	33,428	34,097
Contractual		317,100	350,308	357,314	364,460	371,750	379,185
Supplies		134,200	152,600	155,652	158,765	161,940	165,179
Total O&M Projected		900,800	1,016,561	1,039,249	1,063,151	1,090,271	1,120,613
Capital Projection		253,175	152,500	231,000	111,000	341,000	111,000
Capital Reserve Transfer In from 004		0	0	0	0	93,000	0
Transfer to Reserves 004	\$	2,500	\$ 183,000	\$ 48,000	\$ 180,000	\$ -	\$ 313,000
Cash Expenditures		1,153,975	1,169,061	1,270,249	1,174,151	1,431,271	1,231,613
Transfers Out		2,500	183,000	48,000	180,000	0	313,000
Total Expenditures & Transfers Projected		1,156,475	1,352,061	1,318,249	1,354,151	1,431,271	1,544,613

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$	446	\$	75	\$	151	\$	986	\$	76	\$	554
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PARKS AND PROGRAM'S CRITICAL MEASURES												
Revenue Dedicated to O&M will not exceed 80%												
Actual Revenue Dedicated to O&M		77.9%	78.1%	78.8%	78.5%	81.5%	72.5%					
Revenue Dedicated to Personnel Costs will not exceed 40%												
Actual Revenue Dedicated to Personnel Costs		36.1%	37.0%	37.5%	37.4%	39.1%	35.1%					
Reserves Balance October 2021	\$	147	\$	183,147	\$	231,147	\$	411,147	\$	318,147	\$	631,147
Reserves to Cover 90 days O&M Costs	\$	222,115	\$	250,659	\$	256,253	\$	262,147	\$	268,834	\$	276,316
Recreation fund Owes \$285,000 to General Reserves												

PARKS, PROGRAMS, AND COMMUNITY BUILDING								
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual		FY 2021-2022	FY 2022-2023	Comments
				6 months 10/31/21				
009-016-4-311-53	Prop Tx-Playground & Rec	168,645.46	173,388.67	100,290.45		184,121.00	188,497.00	
009-016-4-311-54	Prop Tax-Community Bldg	140,602.96	144,555.84	83,576.07		153,434.00	157,081.00	
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	39,982.41	39,891.48	21,840.31		40,000.00	40,000.00	
009-016-4-311-58	Prop Tax-Comfort Station		35,940.09	19,724.26		36,000.00	36,000.00	
009-016-4-311-59	Prop Tax-Installment Contracts		30,016.68	16,381.82		30,000.00	30,000.00	
009-016-4-312-53	Repl Tax-Playground & Rec	16,198.10	19,460.12	18,210.13		10,125.00	23,956.00	
009-016-4-312-54	Repl Tax-Community Bldg	11,672.15	14,424.67	13,492.41		7,500.00	17,746.00	
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	3,896.40	5,057.43	4,724.30		2,625.00	6,210.00	
009-016-4-312-58	Repl Tax-Comfort Station	1,939.68	2,880.54	2,702.53		1,500.00	3,560.00	
009-016-4-313-10	Sales Tax						365,625.00	
009-016-4-315-10	State Income Tax						182,813.00	
009-016-4-321-11	Simplified Muni Telecom Tx						11,250.00	
009-016-4-321-20	Cable Franchise Fee						6,750.00	
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	300,000.00	175,002.00		350,000.00		allocated
009-016-4-321-60	Duckblinds-Boat Lic-Docks	27,972.95	36,322.20	17,995.00		30,000.00	35,000.00	
009-016-4-347-21	Senior Center Annual Pass		235.50	375.00		375.00	400.00	
009-016-4-347-40	Concessions	17,265.31	1,181.25	10,103.19		14,000.00	14,000.00	
009-016-4-347-50	Weinheimer Trust Fund	20,462.00	30,669.00	21,587.50		21,500.00	21,500.00	
009-016-4-347-75	Admission Fees	1,445.80	126.50	-		1,000.00	1,100.00	
009-016-4-347-77	Facility Rental	10,353.25	11,332.50	10,493.00		8,000.00	13,000.00	
009-016-4-347-78	League/Prog Registration \$	17,198.48	17,622.66	16,445.95		18,000.00	18,000.00	
009-016-4-347-85	Sales-Soda Vending Machine	1,392.00	-	-		3,000.00	2,000.00	
009-016-4-361-10	Interest Income	(69.55)	(3,393.39)	2.62				
009-016-4-371-10	Misc Revenue	16,839.43	24,967.41	7,500.53		5,000.00	15,000.00	
009-016-4-371-12	Gain on Sale of Assets	7,000.00				3,000.00		
009-016-4-371-15	Grants	46,616.88	158,955.73	42,000.00		39,116.00	107,648.00	See capital sheet for detail
009-016-4-371-41	Donation-Parks And Program	37,866.89	63,604.83	13,654.51		15,000.00	20,000.00	Hoffmann Park
009-016-4-371-66	Community Programs & Trips Rev	22,470.01	(10,175.69)	16,484.08		3,000.00	15,000.00	
009-016-4-381-05	From Swim Pool Fund CATV							
009-016-4-381-10	From General Admin Fund			50,500.02		101,000.00	20,000.00	
009-016-4-381-21	From City Prop/Eq/Reserves		125,000.00					
009-016-4-381-22	Transfer from Bus Distr A	138,000.00						
009-016-4-381-	Transfer from Bus Distr B			80,000.00		80,000.00	-	
009-016-4-381-35	From Cemetery Land Repl.							
009-016-4-381-39	From Cem Brd Of Mgrs							
009-016-4-381-53	From City Prop Res/Tree Comm							
TOTAL REVENUE		1,047,750.61	1,222,063.92	743,085.68		1,156,921.00	1,352,136.00	
009-016-5-110-00	Regular Salaries	359,165.53	397,706.90	221,451.75		358,000.00	425,000.00	
009-016-5-120-00	Overtime	15,444.24	7,694.68	9,279.56		5,000.00	12,000.00	
009-016-5-130-00	Benefits - Health & Life	50,964.46	52,076.08	27,936.77		55,000.00	45,103.00	
009-016-5-131-00	Benefits - Other	(406.78)	(5,327.08)					
009-016-5-160-00	Unemployment Ins							
009-016-5-170-00	Salary/Car Allowance			27.00			50.00	
009-016-5-210-00	Auditing	250.00	250.00			500.00		
009-016-5-220-00	Legal / Attorney Fees	3,766.86	3,927.91	1,216.64		2,000.00	2,000.00	
009-016-5-230-00	Engineering / Consulting	2,967.50				2,000.00	2,000.00	
009-016-5-240-00	Training And Travel	1,723.11	558.70			1,000.00	1,500.00	
009-016-5-250-09	Admin Fees To KRC	26,004.00	26,004.00	13,002.00		26,000.00	26,000.00	
009-016-5-310-00	Telephone / Communications	3,726.11	3,208.72	1,836.67		5,000.00	4,500.00	
009-016-5-320-00	Postage	208.87	149.19	49.18		400.00	400.00	
009-016-5-330-00	Utilities	65,131.75	69,364.22	42,770.37		65,000.00	70,000.00	
009-016-5-340-00	Rentals And Leases	1,238.23		31,300.00		31,000.00	31,500.00	includes Senior Center Lease
009-016-5-350-00	Insurance	10,474.96	10,314.25	9,000.00		9,000.00	10,332.00	
009-016-5-360-00	Equipment Maint And Repair	8,849.18	12,101.56	5,669.35		7,000.00	8,000.00	
009-016-5-360-10	Vehicle Maint/Repair	4,834.28	11,868.72	6,578.56		5,500.00	7,000.00	
009-016-5-370-00	Transportation Reimburse					100.00	100.00	
009-016-5-380-00	Building Maintenance	2,150.00		12,708.50		19,600.00	19,500.00	
009-016-5-390-00	Other Contractual Services	120,454.10	33,405.11	107,533.85		60,000.00	65,000.00	
009-016-5-390-09	Contracted Trainers							
009-016-5-390-22	Trees-Contracted Work	4,475.30	5,345.00	100.00		5,000.00	5,500.00	
009-016-5-390-33	Marketing	270.00	1,142.95	1,570.10		1,500.00	1,700.00	
009-016-5-390-50	Contractual/Technological	1,676.33	1,349.80	1,221.40		2,000.00	2,000.00	HCS services
009-016-5-390-57	Contractual Serv-Muni Band	37,905.72	325.00	39,880.17		80,000.00	80,000.00	
009-016-5-390-58	Peanut Butter & Jam Expense	3,883.49		1,075.00		4,000.00	4,000.00	
009-016-5-390-65	Services - Senior Citizens	2,370.18	1,268.67	11,263.43		2,500.00	14,000.00	
009-016-5-390-66	Community Program & Trips Exp	16,081.80	(720.54)	2,367.44		2,000.00	3,000.00	
009-016-5-391-00	Technological IT	16,331.00	18,677.45	9,140.27		17,500.00	22,626.00	Shared Salary and Services
009-016-5-392-00	Technological Hardware						3,600.00	Workstation Replacement
009-016-5-393-00	Department Specific Technology						1,150.00	See capital sheet for detail
009-016-5-410-00	Office Supplies		139.89				200.00	
009-016-5-420-00	Fuels For Vehicles/Equip	23,215.71	18,657.52	18,450.22		22,000.00	24,000.00	
009-016-5-430-00	Operating Supplies	40,599.89	48,784.34	38,203.09		40,000.00	50,000.00	
009-016-5-430-22	Trees-Purchase&Supplies		166.85	892.65		1,000.00	1,100.00	
009-016-5-430-50	Retail/Concession Supplies	18,322.31	3,999.68	6,584.07		13,000.00	13,000.00	
009-016-5-440-00	Safety & Uniform Supplies	1,455.92	1,428.00	910.88		1,200.00	1,200.00	
009-016-5-450-00	Maint/Repair Supplies	28,588.24	16,225.78	7,259.13		19,000.00	16,000.00	
009-016-5-460-00	Vehicle Maint Supplies	1,968.77	821.31	536.28		1,000.00	1,000.00	
009-016-5-470-00	Minor Equipment	81,581.03	51,825.38	17,508.99		25,000.00	30,000.00	Square audio system upgrade
009-016-5-490-00	Generat.Fuel/Chemical Sup	16,521.04	13,065.24	650.86		12,000.00	12,500.00	
009-016-5-505-00	Engineering For Capital			514.35		-	-	
009-016-5-510-00	Land					-	-	
009-016-5-520-00	Buildings & Structures						152,500.00	Hoffman Park Playground
009-016-5-530-00	Equipment			55,945.01		24,000.00	-	
009-016-5-540-00	Lines Roads Etc							
009-016-5-550-00	Other Capital Improvements			233,975.32		229,175.00		
009-016-5-550-24	50 / 50 Program							
009-016-5-550-65	Other Impr-Senior Citizens							
009-016-5-595-00	Depreciation Expenses							
009-016-5-730-01	Transfer To Fixed Assets							
009-016-5-730-48	Trans To City Prop/Eq/Reserves					2,500.00	183,000.00	
009-016-5-810-00	Bad Debt							
TOTAL EXPENSES		972,193.13	805,805.28	929,418.86		1,156,475.00	1,352,061.00	
REVENUE OVER EXPENSES		75,557.48	416,258.64	(186,333.18)		446.00	75.00	

City of Highland, Illinois
Parks and Programs
22/23-26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Silver Lake Clean Lake Study	0	0	0	0	0
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Playground improvements Hoffmann Park	116,500	75,000	75,000	75,000	75,000
Total Building Account #520	116,500	75,000	75,000	75,000	75,000
Equipment Account #530					
Replace Aging Equipment Pickup Truck		15,000		30,000	
Total Equipment Account #530	0	45,000	0	30,000	0
Lines, Roads, Etc Account #540					
Repave Trails	0		0	0	0
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Weinheimer Roof		75,000			
Comfort Station - Silver Lake Park New	36,000				
Comfort Station Silver Lake Replacement		36,000			
Comfort Stations			36,000	36,000	36,000
Glik Park Parking Lot				200,000	
Total Other Capital Improvements #550	36,000	111,000	36,000	236,000	36,000
Total Capital Expenditures Projected	152,500	231,000	111,000	341,000	111,000
ADA Accessibility Future Costs		26,550			

Hoffman Park		Silver Lake Waterways			
Equipment	73000		7762.5 Rip Rap		Included in Operating Supplies
Surface Costs and Installation	80000		3685.94 Rubber Skid Steer		Included in Operating Supplies
	153000		11448.44		
Company Discount on Equipment	-36500				
PEP Grant	-50000				
MEPRD Grant	-46200		11448.44 Sustainability Grant		
Net City Cost Estimated	20300		0 Net City Cost		
Department Specific Technology					
Code Red	1150	1150	1150	1150	1150

SWIMMING POOL							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	FY
	Budget	2023	2024	2025	2026	2027	2027
Revenue							
Sales Tax	\$ -	\$ 125,775	\$ 145,616	\$ 162,397	\$ 178,989	\$ 196,064	\$ 196,064
Income and Local Use Tax	0	62,888	72,808	81,199	89,494	98,032	98,032
Simplified Municipal Telecom Tax	0	3,870	3,915	3,815	3,674	3,517	3,517
CATV Franchise Fee	35,000	2,322	2,480	2,550	2,593	2,619	2,619
Daily Admission	17,000	17,000	17,510	25,000	27,500	30,000	30,000
Season Passes	17,000	16,000	16,480	25,000	27,500	30,000	30,000
Lesson Fees	18,000	22,000	22,660	23,340	24,040	24,761	24,761
Concessions	8,000	9,000	9,270	9,548	9,835	10,130	10,130
Facility Rental	2,500	4,000	4,120	4,244	4,371	4,502	4,502
Misc. Revenue	0	0	0	0	0	0	0
Operating Transfer In	50,000	0	0	0	0	0	0
Total Revenues Projected	\$ 147,500	\$ 262,855	\$ 294,859	\$ 337,093	\$ 367,995	\$ 399,625	\$ 399,625
Revenue Allocation:							
Operating & Maintenance Allocation	85%	125,375	223,427	250,630	286,529	312,796	339,681
Capital Expenditures Allocation	10%	14,750	26,286	29,486	33,709	36,800	39,962
Cash Reserve & Equip Repl Allocation	5%	7,375	13,143	14,743	16,855	18,400	19,981
Operating & Maintenance:							
Personnel	\$ 77,500	\$ 127,600	\$ 132,066	\$ 136,688	\$ 141,472	\$ 146,424	\$ 146,424
Professional	9,000	5,000	5,100	5,202	5,306	5,412	5,412
Contractual	37,000	29,459	30,048	30,649	31,262	31,887	31,887
Supplies	23,500	23,200	23,664	24,137	24,620	25,112	25,112
Total O&M Projected	\$ 147,000	\$ 185,259	\$ 190,878	\$ 196,677	\$ 202,661	\$ 208,836	\$ 208,836
Capital Projection Expenditure	0	0	0	0	0	0	0
Pool Financing Proceeds	0	0	0	0	0	0	0
Transfer to Reserves 004	0	77,000	103,000	140,000	165,000	190,000	190,000
Cash Expenditures	147,000	185,259	190,878	196,677	202,661	208,836	208,836
Transfers Out	0	77,000	103,000	140,000	165,000	190,000	190,000
Total Expenditures & Transfers Projected	\$ 147,000	\$ 262,259	\$ 293,878	\$ 336,677	\$ 367,661	\$ 398,836	\$ 398,836
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 500	\$ 596	\$ 981	\$ 416	\$ 335	\$ 789	\$ 789

SWIMMING POOL'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 65%							
Actual Revenue Dedicated to O&M	99.7%	70.5%	64.7%	58.3%	55.1%	52.3%	52.3%
Revenue Dedicated to Personnel Costs will not exceed 45%							
Actual Revenue Dedicated to Personnel Costs	52.5%	48.5%	44.8%	40.5%	38.4%	36.6%	36.6%
Operating Cost (Less Personnel) will not exceed \$700 per day							
Actual Operating Cost (Less Personnel)/Day	\$695.00	\$576.59	\$588.12	\$599.88	\$611.88	\$624.12	\$624.12
Days Open	100	100	100	100	100	100	100
Reserves Balance October 2021	\$45,636	\$122,636	\$225,636	\$365,636	\$530,636	\$720,636	\$720,636
Reserves to Cover 90 days O&M Costs	\$36,247	\$45,680	\$47,066	\$48,496	\$49,971	\$51,494	\$51,494

PARKS - OUTDOOR POOL							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
009-503-4-313-10	Sales Tax					125,775.00	
009-503-4-315-10	State Income Tax					62,888.00	
009-503-4-321-11	Simplified Muni Telecom Tx					3,870.00	
009-503-4-321-20	Catv Franchise	69,939.50	16,617.23	15,218.74	35,000.00	2,322.00	
009-503-4-347-10	Daily Admission	15,945.00	5,617.50	15,880.26	17,000.00	17,000.00	
009-503-4-347-20	Season Passes	17,065.00	8,301.00	15,429.24	17,000.00	16,000.00	Premium Pass New Option
009-503-4-347-30	Lesson Fees	20,654.50	6,068.63	19,108.68	18,000.00	22,000.00	
009-503-4-347-40	Concessions	10,015.44	586.00	8,212.96	8,000.00	9,000.00	
009-503-4-347-77	Facility Rental	3,144.50	2,210.00	3,968.00	2,500.00	4,000.00	
009-503-4-371-10	Misc Revenue	511.07		0.01			
009-503-4-371-15	Grants						
009-503-4-371-16	Bond Proceeds						
009-503-4-381-20	From General Admin Fund			25,000.02	50,000.00		
009-503-4-381-21	From City Prop/Eq/Reserves	16,000.00	145,000.00				
TOTAL REVENUE		153,275.01	184,400.36	102,817.91	147,500.00	262,855.00	
009-503-5-110-00	Regular Salaries	80,509.08	118,721.38	93,422.56	75,000.00	125,000.00	
009-503-5-120-00	Overtime			28.69	-		
009-503-5-130-00	Benefits - Health & Life	2,602.12	2,298.05	1,096.73	2,500.00	2,600.00	
009-503-5-131-00	Benefits - Other						
009-503-5-160-00	Unemployment Ins						
009-503-5-230-00	Engineering / Consulting						
009-503-5-240-00	Training And Travel	1,510.52	471.00	540.00	2,000.00	2,000.00	
009-503-5-250-00	Admin Exp To General Admin						
009-503-5-250-09	Admin Fees To KRC	6,996.00	6,996.00	3,498.00	7,000.00	3,000.00	Premium Pass Rev to KRC
009-503-5-310-00	Telephone / Communications	77.78			450.00	450.00	
009-503-5-320-00	Postage						
009-503-5-330-00	Utilities	5,038.52	3,555.87	3,674.46	5,000.00	4,000.00	
009-503-5-340-00	Rentals and Leases						
009-503-5-350-00	Insurance	2,121.25	2,091.11	2,068.63	2,250.00	2,053.00	
009-503-5-360-00	Equipment Maint And Repair				300.00	300.00	
009-503-5-370-00	Transportation Reimburse						
009-503-5-380-00	Building Maintenance				500.00	500.00	
009-503-5-390-00	Other Contractual Services	26,627.34	33,635.04	7,212.93	20,000.00	15,000.00	Fill in baby pool
009-503-5-390-33	Marketing	437.50		755.32	1,000.00	1,000.00	
009-503-5-390-50	Contractual/Technological				500.00	500.00	
009-503-5-391-00	Technological IT	8,158.00	4,887.41	3,494.06	7,000.00	5,656.00	Shared Salary and Services
009-503-5-392-00	Technological Hardware					1,200.00	Workstation replacement
009-503-5-393-00	Department Specific Technology					-	
009-503-5-410-00	Office Supplies						
009-503-5-430-00	Operating Supplies	1,424.94	564.91	2,787.04	2,000.00	3,000.00	
009-503-5-430-50	Retail/Concession Supplies	7,408.14	653.21	3,612.50	8,000.00	7,000.00	
009-503-5-440-00	Safety & Uniform Supplies	1,246.62	1,106.11	1,089.63	1,500.00	1,200.00	
009-503-5-450-00	Maint/Repair Supplies	1,394.26	216.41	53.63	1,500.00	800.00	
009-503-5-470-00	Minor Equipment	1,295.95	503.98	1,727.82	2,500.00	1,500.00	
009-503-5-490-00	Generat. Fuel/Chemical Sup	7,296.85	7,419.87	8,254.23	8,000.00	8,500.00	preordered at end of prior season
009-503-5-520-00	Buildings & Structures						
009-503-5-530-00	Equipment						
009-503-5-550-00	Other Capital Improvements			11,886.00			
009-503-5-595-00	Depreciation Expenses						
009-503-5-730-48	Trans To City Prop/Eq/Reserves				-	77,000.00	
009-503-5-730-49	Trans to Parks Prog						
009-503-5-730-50	Trans to KRC						
009-503-5-810-00	Bad Debt						
TOTAL EXPENSES		154,144.87	183,120.35	145,202.23	147,000.00	262,259.00	
REVENUE OVER EXPENSES		(869.86)	1,280.01	(42,384.32)	500.00	596.00	

CEMETERY

	FY Current	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Sales Tax	\$ -	\$ 16,575	\$ 19,416	\$ 21,032	\$ 22,374	\$ 24,142
Income and Local Use Tax	0	8,288	9,708	10,516	11,187	12,071
Telecommunications Tax	0	510	522	494	459	433
Cable Franchise Fee	0	306	331	330	324	323
Grave Opening Fees	22,500	30,000	30,600	31,212	31,212	31,836
Interest Income (Cemetery Mgr Board)	9,225	8,703	8,877	9,055	9,055	9,236
Misc. Revenue	0	0	0	0	0	0
Operating Transfer In	10,000	0	0	0	0	0
Total Revenues Projected	\$ 41,725	\$ 64,382	\$ 69,454	\$ 72,639	\$ 74,611	\$ 78,041
Revenue Allocation:						
Operating & Maintenance Allocation 85%	35,466	54,725	59,036	61,743	63,419	66,335
Capital Expenditures Allocation 10%	4,173	6,438	6,945	7,264	7,461	7,804
Cash Reserve & Equip Repl Allocation 5%	2,086	3,219	3,473	3,632	3,731	3,902
Operating & Maintenance:						
Personnel	\$ 29,000	\$ 28,651	\$ 29,654	\$ 30,692	\$ 30,692	\$ 31,766
Professional	0	0	0	0	0	0
Contractual	5,200	6,057	6,178	6,302	6,302	6,428
Supplies	7,500	16,400	16,728	17,063	17,063	17,404
Total O&M Projected	\$ 41,700	\$ 51,108	\$ 52,560	\$ 54,056	\$ 54,056	\$ 55,597
Capital Projection	0	0	0	0	0	0
Capital Reserve Transfer In from 004/Cem Board	0	0	0	0	0	0
Transfer to Reserves 004	0	13,000	16,000	18,000	21,000	22,500
Cash Expenditures	41,700	51,108	52,560	54,056	54,056	55,597
Transfers Out	0	13,000	16,000	18,000	20,000	22,000
Total Expenditures & Transfers Projected	\$ 41,700	\$ 64,108	\$ 68,560	\$ 72,056	\$ 74,056	\$ 77,597
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 25	\$ 274	\$ 894	\$ 583	\$ 555	\$ 444

CEMETERY'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	99.9%	79.4%	75.7%	74.4%	72.5%	71.2%
Revenue Dedicated to Personnel Costs will not exceed 45%						
Actual Revenue Dedicated to Personnel Costs	69.5%	44.5%	42.7%	42.3%	41.1%	40.7%
Reserves Balance October 2021	\$0	\$13,000	\$29,000	\$47,000	\$68,000	\$90,500
Reserves to Cover 90 days O&M Costs (Excess Planned for Road Improvements throughout the Cemetery)	\$10,282	\$12,602	\$12,960	\$13,329	\$13,329	\$13,709

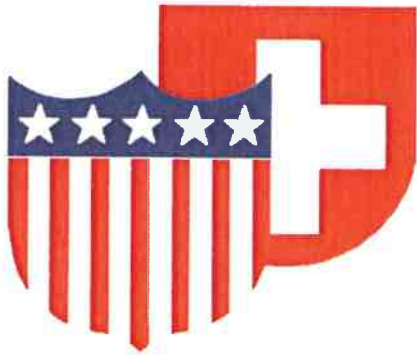
PARKS - CEMETERY							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
009-715-4-313-10	Sales Tax					16,575.00	
009-715-4-315-10	Income Tax					8,288.00	
009-715-4-321-11	Telecommunication Tax					510.00	
009-715-4-321-20	Cable Franchise Fee					306.00	
009-715-4-345-10	Grave Opening Fees	20,900.00	16,450.00	14,150.00	22,500.00	30,000.00	
009-715-4-371-10	Misc Revenue	5,118.75					
009-715-4-381-21	Trans from 004 Reserve		31,000.00				
009-715-4-381-35	Trans from Cem Land Repl						
009-715-4-381-37	Trans From General Admin			4,999.98	10,000.00		
009-715-4-381-39	Trans from Cem Brd of Mgrs Int	9,038.02	14,003.45	8,905.03	9,225.00	8,703.00	
TOTAL REVENUE		35,056.77	61,453.45	28,055.01	41,725.00	64,382.00	
009-715-5-110-00	Regular Salaries	22,174.15	26,162.56	15,567.75	25,500.00	25,000.00	
009-715-5-120-00	Overtime	1,556.05	1,615.29	485.53	1,500.00	1,500.00	
009-715-5-130-00	Benefits - Health, Life	1,989.91	2,051.44	954.51	2,000.00	2,151.00	
009-715-5-160-00	Unemployment Ins						
009-715-5-220-00	Legal / Attorney Fees						
009-715-5-230-00	Engineering and Consulting						
009-715-5-310-00	Telephone						
009-715-5-330-00	Utilities	1,725.89	1,185.72	436.56	1,100.00	1,100.00	
009-715-5-350-00	Insurance	568.66	565.77		500.00	557.00	
009-715-5-360-00	Equipment Maint / Repair	330.60	390.65	1,170.12	350.00	800.00	
009-715-5-360-10	Vehicle Maint/Repair	1,399.54	974.00	1,399.81	250.00	600.00	
009-715-5-380-00	Building Maintenance	98.00					
009-715-5-390-00	Other Contractual Services	9,391.45	3,397.99	862.00	3,000.00	3,000.00	
009-715-5-390-50	Contractual/Technological	500.00					
009-715-5-420-00	Fuels for Vehicles/Equip						
009-715-5-430-00	Operating Supplies	5,500.33	13,914.29	10,245.76	3,500.00	10,000.00	
009-715-5-430-22	Tress-Purchase&Supplies			327.35			
009-715-5-440-00	Uniforms/Safety Equip	32.33	124.37	130.97	50.00	100.00	
009-715-5-450-00	Maint/Repair Supplies	5,205.22	6,018.50	192.09	2,500.00	2,500.00	
009-715-5-460-00	Vehicle Maint Supplies	466.33	300.98	366.58	150.00	300.00	
009-715-5-470-00	Minor Equipment	606.47	293.64	349.98	300.00	500.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	4,828.52	3,796.28	376.00	1,000.00	3,000.00	
009-715-5-530-00	Equipment				-	-	
009-715-5-540-00	Roads						
009-715-5-550-00	Improvements Other Than Bldgs				-	-	
009-715-5-550-50	Storm Drainage Improvements						
009-715-5-730-48	Transfer to City Prop 004					13,000.00	
TOTAL EXPENSES		56,353.45	60,791.48	32,865.01	41,700.00	64,108.00	
REVENUE OVER EXPENSES		(21,296.68)	661.97	(4,810.00)	25.00	274.00	

City of Highland, Illinois
Cemetery
22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Cemetery Road Replacement				0	0
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	0

CITY OF HIGHLAND



COMMUNITY DEVELOPMENT



City of Highland Building and Zoning

2022-2023 Budget Goals

Mission Statement

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

Vision Statement

“Together, ensuring safety and encouraging growth.”

Critical Measures:

- Revenue generated by building permits will make up at least 16% of total revenue.
- Revenue dedicated to personnel will not exceed 60%.

Budget Goals:

- Make updates to the Future Land Use Map to reflect the City’s opportunities for growth.
- Bring one and two-family new construction electric inspections entirely in-house.
- Continue to make amendments to the Zoning Code in order to correct errors and clarify regulations.
- Continue to provide employees with training and networking opportunities to enhance their professional abilities.
- Continue to address violations of the City’s adopted codes, to include the use of legal remedies when needed.
- Continue to provide timely and courteous plan reviews and inspections when requested and scheduled.

BUILDING & ZONING							
	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Revenue							
Sales Tax	\$ 197,200	\$ 169,000	\$ 207,880	\$ 215,840	\$ 223,381	\$ 231,180	
Income and Local Use Tax	91,250	84,500	103,940	107,920	111,690	115,590	
Telecommunications Tax	10,764	5,200	5,589	5,071	4,585	4,147	
Cable Franchise Fee	0	3,120	3,540	3,390	3,236	3,089	
Building Permits	85,000	65,000	66,300	67,626	68,979	70,358	
Electrical Inspections	28,000	25,000	25,500	26,010	26,530	27,061	
Plumbing Inspections	8,000	8,000	8,160	8,323	8,490	8,659	
Rental Inspections	7,500	8,000	8,160	8,323	8,490	8,659	
Demolition Revenue	0	0	0	0	0	0	
Misc Revenues	42,500	30,750	31,365	31,992	32,632	33,285	
Operating Transfer In	0	0	0	0	0	0	
Total Revenues Projected	\$ 470,214	\$ 398,570	\$ 460,434	\$ 474,496	\$ 488,012	\$ 502,029	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	399,682	338,785	391,369	403,321	414,810	426,724
Capital Expenditures Allocation	10%	47,021	39,857	46,043	47,450	48,801	50,203
Cash Reserve & Equip Repl Allocation	5%	23,511	19,929	23,022	23,725	24,401	25,101
Operating & Maintenance:							
Personnel	\$ 247,500	\$ 249,575	\$ 258,310	\$ 267,351	\$ 276,708	\$ 286,393	
Professional	66,500	62,500	63,750	65,025	66,326	67,652	
Contractual	146,050	148,339	151,306	154,332	157,419	160,567	
Supplies	10,100	11,300	11,526	11,757	11,992	12,231	
Total O&M Projected	\$ 470,150	\$ 471,714	\$ 484,892	\$ 498,464	\$ 512,444	\$ 526,843	
Capital Projection	0	0	0	0	0	0	
Reserve Transfer In from 004	0	73,500	25,000	24,000	25,000	25,000	
Transfer to Reserves 004	0	0	0	0	0	0	
Cash Expenditures	470,150	471,714	484,892	498,464	512,444	526,843	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures & Transfers Projected	\$ 470,150	\$ 471,714	\$ 484,892	\$ 498,464	\$ 512,444	\$ 526,843	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 64	\$ 356	\$ 542	\$ 31	\$ 568	\$ 185	

BUILDING & ZONING FUND'S CRITICAL MEASURES							
Revenue Dedicated to Personnel will not exceed 60%							
Actual Revenue Dedicated to Personnel	52.6%	62.6%	56.1%	56.3%	56.7%	57.0%	
Percentage of Operating Revenue from Permit Fees will exceed 16%	18.1%	16.3%	14.4%	14.3%	14.1%	14.0%	
Estimated Capita	9,991	9,991	9,991	9,991	9,991	9,991	
Reserves Balance October 2021	\$473,937	\$445,437	\$420,437	\$396,437	\$371,437	\$346,437	
Reserves to Cover 90 days O&M Costs	\$115,927	\$116,313	\$119,562	\$122,909	\$126,356	\$129,907	

Reserves Balance includes \$45,000 anticipated FY 2022

BUILDING & ZONING							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-2022 Budget	FY 2022-2023 Budget	Comments
001-013-4-313-10	Sales Tax	190,060.19	201,607.53	112,355.37	197,200.00	169,000.00	
001-013-4-315-10	State Income Tax	96,558.13	126,634.52	66,794.36	91,250.00	84,500.00	
001-013-4-321-11	Simplified Muni Telecom Tx	12,759.07	10,431.46	4,693.50	10,764.00	5,200.00	
001-013-4-321-20	Cable Franchise Fee					3,120.00	
001-013-4-321-70	Permits-Bldgs/Access Bldg	128,338.70	75,855.83	36,917.12	85,000.00	65,000.00	Anticipate building to slow down
001-013-4-321-71	Building Plan Review			2,300.00		-	
001-013-4-342-12	B&Z Misc. Plans Reviews	41,797.93	24,047.01	13,416.71	25,000.00	23,000.00	
001-013-4-342-13	B&Z-Electrical Inspect Fee	30,234.50	25,462.73	11,814.02	28,000.00	25,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	24,850.00	6,845.00	4,500.00	8,000.00	8,000.00	
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	3,568.50	7,233.75	2,051.95	4,000.00	3,750.00	
001-013-4-342-17	B&Z-Demolition Revenue				-	-	
001-013-4-342-18	B&Z-Occupancy Permits	13,500.00	13,250.00	5,500.00	13,500.00	4,000.00	Decreasing what this is required for
001-013-4-342-19	Rental Inspection Fees	8,200.00	7,425.00	4,275.00	7,500.00	8,000.00	
001-013-4-346-20	Miscellaneous Revenue	5,000.00				-	
001-013-4-381-19	From Comm Dev Fd				-	-	
001-013-4-381-60	From Reserves	18,000.00				73,500.00	Demolition Grant money/Reserves Rebalancing
001-013-4-381-63	From Fire Dept-Assist	1,400.00			-	-	
001-013-4-381-64	From Business District B	70,783.20			-	-	
TOTAL REVENUE		645,050.22	498,792.83	264,618.03	470,214.00	472,070.00	
001-013-5-110-00	Regular Salaries	211,824.86	223,101.78	110,665.45	211,500.00	212,500.00	
001-013-5-120-00	Overtime				500.00	-	
001-013-5-130-00	Benefits - Health & Life	28,415.11	22,425.84	18,275.83	35,500.00	37,000.00	
001-013-5-131-00	Benefits - Other	1,051.71	10,172.46		-	-	
001-013-5-160-00	Unemployment Ins				-	-	
001-013-5-170-00	Salary/Car Allowance			28.70	-	75.00	
001-013-5-220-00	Legal / Attorney Fees	55,643.48	56,050.14	19,823.07	57,000.00	57,000.00	
001-013-5-230-00	Engineering / Consulting				-	-	
001-013-5-230-10	Bldg Plan Review (Reimb)				4,000.00	1,000.00	
001-013-5-230-11	Subd Plan Review (Reimb)				-	-	
001-013-5-240-00	Training And Travel	9,207.11	2,749.95	1,270.44	5,500.00	4,500.00	Certification programs
001-013-5-310-00	Telephone / Communications	5,085.87	2,316.27	787.67	4,000.00	3,000.00	
001-013-5-320-00	Postage	927.91	993.79	259.03	1,200.00	1,000.00	
001-013-5-330-00	Utilities	4,763.65	4,740.08	1,958.49	4,500.00	4,500.00	
001-013-5-340-00	Rentals and Leases	2,202.68	1,734.47	832.28	2,200.00	2,000.00	
001-013-5-350-00	Insurance	187.00	210.00		250.00	200.00	
001-013-5-360-00	Equipment Maint And Repair				100.00	100.00	
001-013-5-360-10	Vehicle Maint/Repair	83.39	983.72		1,500.00	1,200.00	
001-013-5-370-00	Transportation Reimburse				-	-	
001-013-5-380-00	Building Maintenance	1,546.00	454.28	106.98	1,800.00	5,000.00	Building Updates
001-013-5-390-00	Other Contractual Services	83,770.73	26,677.09	18,110.91	40,000.00	50,000.00	Intern + planning backup
001-013-5-390-50	Contractual/Technological	6,176.54	6,633.99	2,964.82	13,000.00	6,480.00	HCS + Verizon+ Bridgepay
001-013-5-390-81	B&Z-Electrical Inspectors	21,621.89	16,413.55	10,731.73	17,000.00	17,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	16,965.34	15,694.00	6,768.00	15,000.00	15,000.00	
001-013-5-390-83	B&Z-Occupancy Dep. Refund	10,125.00	10,400.00	8,200.00	13,000.00	-	We no longer do these
001-013-5-390-84	B&Z-Demolition Expenses	99,576.05	14,310.12	400.00	20,000.00	20,000.00	Offset by grant money
001-013-5-390-88	Code Enforcement Expenses			342	500.00	500.00	
001-013-5-391-00	Technological IT	11,919.95	16,844.12	4,561.05	12,000.00	11,312.00	Shared Salaries and Services
001-013-5-392-00	Technological Hardware					2,400.00	2 new workstations
001-013-5-393-00	Department Specific Technology					11,047.00	see Capital Sheet for Detail
001-013-5-410-00	Office Supplies	1,073.41	397.84	2,565.64	1,000.00	2,000.00	
001-013-5-420-00	Fuels For Vehicles/Equip	1,758.20	946.05	447.00	1,400.00	1,100.00	
001-013-5-430-00	Operating Supplies	4,607.41	4,650.00	953.55	3,000.00	3,000.00	
001-013-5-440-00	Safety & Uniform Supplies	2,198.43	551.39	402.00	1,200.00	1,000.00	
001-013-5-460-00	Vehicle Maint Supplies	357.10	1,008.28	391.28	500.00	800.00	
001-013-5-470-00	Minor Equipment	849.99	699.58		3,000.00	1,000.00	
001-013-5-510-00	Land				-	-	
001-013-5-520-00	Buildings & Structures				-	-	
001-013-5-530-00	Equipment				-	-	
001-013-5-550-00	Other Capital Improvements				-	-	
001-013-5-595-00	Depreciation Expenses				-	-	
001-013-5-730-47	Trans-City Prop Res-Mitigation				-	-	
001-013-5-730-48	Trans to City Prop/Eq/ Reserves		25,000.00				
001-013-5-730-54	Trans to Comm Dev 007				-	-	
001-013-5-810-00	Bad Debt				-	-	
TOTAL EXPENSES		581,938.81	466,158.79	210,845.92	470,150.00	471,714.00	
REVENUE OVER EXPENSES		63,111.41	32,634.04	53,772.11	64.00	356.00	

City of Highland, Illinois
Building and Zoning
 2/2/23 thru 2/6/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	0
 ADA Accessibility Future Costs (split with Electric for building improvements)	0	0	4,750	0	0
 Department Specific Tech					
Code Red (Onsolve)	1150	1150	1150	1150	1150
Windoware	1500	1500	1500	1500	1500
Energov	8057	8057	8057	8057	8057
Revise Web Hosting	340	340	340	340	340
	11047	11047	11047	11047	11047

BUSINESS DISTRICT A						
	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Business District Tax	\$ 680,740	\$ 814,000	\$ 822,140	\$ 830,361	\$ 838,665	\$ 847,052
Misc Revenues	60,000	8,000	7,500	7,575	7,651	7,727
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 740,740	\$ 822,000	\$ 829,640	\$ 837,936	\$ 846,316	\$ 854,779
Incentives	50,000	75,000	75,000	50,000	50,000	50,000
Capital Projection	4,125,000	0	0	0	0	0
Debt Service Public Safety Facility Financing	570,826	567,725	569,525	565,725	566,525	566,725
Transfer Out	-	-	-	-	-	-
Cash Expenditures	4,745,826	642,725	644,525	615,725	616,525	616,725
Remaining Debt Certificate Funds	4,000,000					
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (5,086)	\$ 179,275	\$ 185,115	\$ 222,211	\$ 229,791	\$ 238,054
Excess Funds Available for Redevelopment Agreements or Capital Improvements within Business District Area						

BUSINESS DISTRICT A					YTD Actual		
		FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
012-000-4-313-12	Business District Sales Tax	635,068.36	728,912.76	396,705.31	680,740.00	814,000.00	
012-000-4-361-10	Interest Income	26,442.61	78,615.44	10,934.73	60,000.00	8,000.00	
012-000-4-371-17	Bndd Proceeds						
	TOTAL REVENUE	661,510.97	807,528.20	407,640.04	740,740.00	822,000.00	
012-012-5-390-00	Other Contractual Services	144,789.60	173.95	150.00			
012-012-5-430-00	Operating Supplies						
012-012-5-470-00	Minor Equipment						
012-012-5-505-00	Engineering for Capital			56,767.17	15,000.00		
012-012-5-510-00	Land						
012-012-5-520-00	Buildings						
012-012-5-530-00	Equipment						
012-012-5-540-00	Lines, Roads Etc						
012-012-5-550-00	Other Capital Improvements			2,717,131.97	4,110,000.00		
012-012-5-595-00	Depreciation Expense		31,274.65				
012-012-5-610-00	Principal Payments				320,000.00	330,000.00	
012-012-5-620-00	Interest Payments	37,665.77	232,718.77	125,262.50	250,528.00	237,725.00	
012-012-5-630-00	Debt Service Charges				300.00	300.00	
012-012-5-730-20	Transfer to Economic Development	65,777.00					
012-012-5-730-21	Transfer to Police Department	467,675.28					
012-012-5-730-22	Transfer to Ambulance	33,202.66					
012-012-5-730-23	Transfer to Fire Dept	33,202.66					
012-012-5-730-24	Transfer to Parks Dept	138,000.00					
012-012-5-730-80	Incentives			6,500.00	50,000.00	75,000.00	Facade program
	TOTAL EXPENSES	920,312.97	264,167.37	2,905,811.64	4,745,826.00	643,025.00	
	REVENUE OVER EXPENSES	(258,802.00)	543,360.83	(2,498,171.60)	(4,005,086.00)	178,975.00	Future Redevelopment Requests And Qualifying Projects
BUSINESS DISTRICT B							
		FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
013-000-4-313-12	Business District Sales Tax	50,516.49	300.11	2,652.18	50.00		District absorbed into District A
013-000-4-361-00	Interest Income	1,099.99	960.72	177.78	100.00		
	TOTAL REVENUE	51,616.48	1,260.83	2,829.96	150.00	0.00	
013-013-5-390-00	Other Contractual Services						
013-013-5-430-00	Operating Supplies						
013-013-5-470-00	Minor Equipment						
013-013-5-505-00	Engineering for Capital						
013-013-5-510-00	Land						
013-013-5-520-00	Buildings						
013-013-5-530-00	Equipment						
013-013-5-540-00	Lines, Roads Etc						
013-013-5-550-00	Other Capital Improvements						
013-013-5-610-00	Principal Payments						
013-013-5-620-00	Interest Payments						
013-013-5-630-00	Debt Service Charges						
013-013-5-730-19	Transfer to Parks Dept			80,000.00	80,000.00		
013-013-5-730-20	Transfer to B & Z	70,783.20	-				
	TOTAL EXPENSES	70,783.20	-	80,000.00	80,000.00	0.00	
	REVENUE OVER EXPENSES	(19,166.72)	1,260.83	(77,170.04)	(79,850.00)	0.00	
BUSINESS DISTRICT C							
		FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
014-000-4-313-12	Business District Sales Tax		67.50	156.94		1,000.00	Online Sales Tax Collections
014-000-4-361-10	Interest Income			0.80			
	TOTAL REVENUE	-	67.50	157.74	0.00	1,000.00	
014-014-5-390-00	Other Contractual Services						
014-014-5-430-00	Operating Supplies						
014-014-5-470-00	Minor Equipment						
014-014-5-505-00	Engineering for Capital						
014-014-5-510-00	Land						
014-014-5-520-00	Buildings						
014-014-5-530-00	Equipment						
014-014-5-540-00	Lines, Roads Etc						
014-014-5-550-00	Other Capital Improvements						
014-014-5-610-00	Principal Payments						
014-014-5-620-00	Interest Payments						
014-014-5-630-00	Debt Service Charges						
	TOTAL EXPENSES	-	-	-	0.00	0.00	
	REVENUE OVER EXPENSES	-	-	-	0.00	1,000.00	Future Redevelopment Requests And Qualifying Projects
AMERICAN RESCUE PLAN ACT FUNDS							
		FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
015-000-4-361-10	Interest Income			68.68		1,000.00	
015-000-4-371-15	Grants			668,437.68		668,438.00	
	TOTAL REVENUE	-	-	668,506.36	0.00	669,438.00	
015-015-5-530-00	Equipment						
015-015-5-540-00	Lines, Roads Etc					700,000.00	
015-015-5-550-00	Other Capital Improvements					65,000.00	
	TOTAL EXPENSES	-	-	-	0.00	765,000.00	
	REVENUE OVER EXPENSES	-	-	668,506.36	0.00	(95,562.00)	
					FY 2021-22 Budget	FY 2022-23 Budget	
	Total Received				669,129	669,438.00	
	Carryover from prior year					96,728.00	
	Planned Expenditures						
	Cybersecurity Improvements				(266,997.00)		
	Hinsche Pond Repair				(18,700.00)		
	Chast Compression System				(36,704.00)		
	Spillway Improvements				(250,000.00)		
	Broadband Expansion					(300,000.00)	\$100,000 for in house FFTP labor costs
	Sewer Trunk Main Rehabilitation					(400,000.00)	
	Water Treatment Plant Improvements					(65,000.00)	
	Remaining				96,728.00	166.00	

City of Highland, Illinois
 Business District A
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital					
Broadway/Zschokke Parking Lot Split with Streets					
Total Eng for Capital Account #505					
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Broadway/Zschokke Parking Lot Split with Streets					
Remaining Public Safety Facility					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	0



CITY OF HIGHLAND

To: Chris Conrad, City Manager
Breann Speraneo, Director of Community Development
Reanna Ohren, Director of Finance

From: Mallord Hubbard, Economic Development Coordinator

Date: December 15, 2021

Re: Budget Goals 2022-2023 TIF #1, TIF #2, Economic Development

**Budgetary
Initiatives**

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

Allocate funding to continue Façade Improvement Program for commercial buildings within Business District.

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

Highlight growth and development of Highland through marketing opportunities to promote existing businesses and position Highland as an attractive option for future development.

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

TIF #1

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
006-000-4-311-10	Property Tax (TIF)	170,725.36	174,345.02	121,867.71	188,000.00	180,000.00	increase for Trouw
006-000-4-361-10	Interest Income	10,542.01	3,687.68	1,609.09	5,000.00	3,000.00	
006-000-4-371-10	Misc Revenue			10,684.70			
006-000-4-371-40	From General Admin Fund						
TOTAL REVENUE		181,267.37	178,032.70	134,161.50	193,000.00	183,000.00	
006-006-5-220-00	Legal / Attorney Fees				500.00	500.00	
006-006-5-230-00	Engineering / Consulting						
006-006-5-240-00	Training And Travel						
006-006-5-390-00	Other Contractual Services	1,017.72	785.00		1,000.00	785.00	Tif Annual Reporting
006-006-5-430-00	Operating Supplies						
006-006-5-505-00	Engineering for Capital			2,262.50			
006-006-5-505-00	Other Capital Improvements			1,140.00			
006-006-5-595-00	Depreciation Expenses	7,950.08	13,592.16				
006-006-5-820-00	Econ Dev Incentive Disc.	52,234.11	96,154.60	22,869.50	185,235.00	398,710.00	conservative estimates
TOTAL EXPENSES		61,201.91	110,531.76	26,072.00	186,735.00	399,995.00	
REVENUE OVER EXPENSES		120,065.46	67,500.94	108,089.50	6,265.00	(216,995.00)	

COMMUNITY DEVELOPMENT

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
007-000-4-361-10	Interest Income	1,585.19	(572.73)	425.39	500.00	750.00	
007-000-4-371-10	Misc Revenue	2,070.30	18,542.00				
007-000-4-371-40	Donations						
007-000-4-381-10	From General Admin Fund	220,000.00	220,000.00	120,000.00	220,000.00	320,000.00	
007-000-4-381-12	From Electric Fund	101,511.00	46,900.00		52,513.35		
007-000-4-381-13	From FFTP Fund	16,613.40	7,700.00		8,731.57		
007-000-4-381-14	From Water Fund	18,228.00	8,400.00		9,621.63		
007-000-4-381-15	From Sewer Fund	14,647.60	7,000.00		7,133.45		
007-000-4-381-48	From B&Z						
007-000-4-381-49	From Econ Develop Reserves						
007-000-4-381-50	From Business District A	65,777.00					
TOTAL REVENUE		440,433.49	307,969.27	120,425.39	298,500.00	320,750.00	
007-007-5-110-00	Regular Salaries	37,810.98	38,986.28	19,447.18	40,000.00	41,500.00	
007-007-5-130-00	Benefits Health and Life	5,615.47	5,745.17	2,738.57	5,500.00	6,500.00	
007-007-5-170-00	Salary Vehicle Allowance						
007-007-5-220-00	Legal / Attorney Fees	4,569.48	16,077.82	9,345.49	8,000.00	10,000.00	
007-007-5-230-00	Engineering / Consulting						
007-007-5-240-00	Training And Travel	2,128.85	554.95		5,000.00	5,000.00	IEDC Certification
007-007-5-310-00	Telephone Communications	684.14	563.36	311.66	750.00	700.00	
007-007-5-320-00	Postage	207.50	17.70	0.73	200.00	200.00	
007-007-5-390-00	Other Contractual Services	71,015.56	85,562.15	69,421.78	122,000.00	105,000.00	Includes Home Incentives
007-007-5-390-33	Marketing	11,137.84	20,008.75	100.00	7,500.00	2,500.00	
007-007-5-390-50	Contractual/Technological						
007-007-5-391-00	Technological IT	4,092.17	2,464.37	1,138.52	3,750.00	2,829.00	Shared Salary and Services
007-007-5-392-00	Technology Hardware					1,000.00	Workstation Etc
007-007-5-393-00	Department Specific Technology					600.00	Map Me Software
007-007-5-410-00	Office Supplies				100.00	100.00	
007-007-5-430-00	Operating Supplies	48.98			200.00	200.00	
007-007-5-470-00	Minor Equipment				250.00	250.00	
007-007-5-505-00	Engineering for Capital			5,594.81			
007-007-5-510-00	Land						
007-007-5-550-00	Other Capital Improvements						
007-007-5-595-00	Depreciation Expense	8,836.50	13,200.85				
007-007-5-730-13	Transfer To Street Div						
007-007-5-730-19	Transfer To Sewer Fd						
007-007-5-730-20	Transfer To FFTP Fund						
007-007-5-730-22	Transfer To Water Fd						
007-007-5-730-48	Trans to City Prop Reserves						
007-007-5-750-00	Trans to Building and Zoning						
007-007-5-820-00	Econ Dev Incentive Disc.	92,647.34	42,659.86	8,304.26	54,750.00	13,750.00	
007-007-5-820-05	Business District Incentives	60,696.98	62,486.88		40,955.00	100,139.00	
007-007-5-820-10	IDC Funding						
TOTAL EXPENSES		299,442.81	288,377.12	116,403.00	288,955.00	290,268.00	
REVENUE OVER EXPENSES		140,990.68	19,592.15	4,022.39	9,545.00	30,482.00	Future Redevelopment Requests Economic Development owes \$70,000 to reserves And Qualifying Projects and reimburse reserves

TIF #2 Northside Conservation

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
010-000-4-311-10	Property Tax (TIF)	374,632.68	405,317.56	211,668.60	405,000.00	445,000.00	
010-000-4-361-10	Interest Income	1,040.64	1,787.68	1,273.03	750.00	2,500.00	
010-000-4-371-17	Bond Proceeds						
010-000-4-371-10	Misc Revenue						
010-000-4-371-40	From General Admin Fund						
010-000-4-371-50	From TIF #2 Bond Repayment	190,000.00	220,000.00				
TOTAL REVENUE		565,673.32	627,105.24	212,941.63	405,750.00	447,500.00	
010-010-5-220-00	Legal / Attorney Fees				500.00	500.00	
010-010-5-230-00	Engineering / Consulting						
010-010-5-240-00	Training And Travel						
010-010-5-390-00	Other Contractual Services	745.00	34,735.00		1,000.00	785.00	Tif Annual Reporting
010-010-5-430-00	Operating Supplies						
010-010-5-620-00	Interest Expense	(1,046.16)	(3,279.72)				
010-010-5-640-00	Amortization Expense						
010-010-5-730-10	Transfer to TIF #2 Bond Repayment	288,000.00	292,500.00	144,000.00	288,000.00	259,000.00	
010-010-5-730-13	Transfer to Street Dept						
010-010-5-730-19	Transfer to Sewer Dept						
010-010-5-730-22	Transfer to Water Dept						
010-010-5-730-23	Transfer to Electric Dept						
010-010-5-800-01	Hospital Reimbursement						
010-010-5-800-02	Hospital MOB Reimbursement						
010-010-5-820-00	Econ Dev Incentive Disc.	44,633.63	48,616.13		54,300.00	59,837.00	
TOTAL EXPENSES		332,332.47	372,571.41	144,000.00	343,800.00	320,122.00	
REVENUE OVER EXPENSES		233,340.85	254,533.83	68,941.63	61,950.00	127,378.00	Future Redevelopment Requests And Qualifying Projects

TIF #2 Bond Repayment Fund

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget
011-000-4-361-10	Interest Income	846.19	633.09	441.45	500.00	750.00
011-000-4-381-00	From TIF #2 Northside	288,000.00	292,500.00	144,000.00	288,000.00	259,000.00
TOTAL REVENUE		288,846.19	293,133.09	144,441.45	288,500.00	259,750.00
011-011-5-390-00	Other Contractual Services					
011-011-5-610-00	Principal Payments				225,000.00	200,000.00
011-011-5-620-00	Interest Payments	96,362.50	60,375.83	31,625.00	63,250.00	58,750.00
011-011-5-630-00	Debt Service Charges	200.00	200.00			
011-011-5-730-00	Transfer to TIF #2	190,000.00	220,000.00			
TOTAL EXPENSES		286,562.50	280,575.83	31,625.00	288,250.00	258,750.00
REVENUE OVER EXPENSES		2,283.69	12,557.26	112,816.45	250.00	1,000.00

Economic Development Incentives	FY 21-2022 (Proj)	FY 22-2023 (Proj)	FY 23-2024 (Proj)	FY 24-2025 (Proj)	Notes
Kloss	\$ 7,250.00	\$ 1,250.00	\$ -	\$ -	Created Jobs, 10% Retainage Withheld
Apex	\$ 7,500.00	\$ 5,750.00	\$ 1,250.00	\$ -	Retained jobs & Created Jobs, Electric Discount, 10% Retainage Withheld
Core Complex	\$ -	\$ -	\$ -	\$ -	Permit Fee Reimbursements
TJO Holdings	\$ 4,000.00	\$ -	\$ -	\$ -	Permit Fee Reimbursement
Trouw (Executive)	\$ 21,000.00	\$ -	\$ -	\$ -	Permits & Electric Work
Jimmy Johns	\$ 6,511.27	\$ 6,750.00	\$ 7,000.00	\$ 7,250.00	75% Property Tax Rebate (Building)
	\$ 46,261.27	\$ 13,750.00	\$ 8,250.00	\$ 7,250.00	

Business District Incentives	FY 21-2022 (Proj)	FY 22-2023 (Proj)	FY 23-2024 (Proj)	FY 24-2025 (Proj)	Notes
Kloss	\$ 21,467.26	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	75% Incremental Sales Tax Rebate
Windows on Broadway	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	75% Incremental Sales Tax Rebate
Cyril B. Korte Trust	\$ 400.00	\$ 200.00	\$ 200.00	\$ 200.00	75% Incremental City Portion Property Tax Rebate
M5	\$ 2,996.42	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	100% Incremental City Portion Property Tax Rebate
Jimmy Johns	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00	75% Incremental Sales Tax Rebate
SBFG	\$ -	\$ 1,203.00	\$ 1,203.00	\$ 1,203.00	50% Incremental City Portion Property Tax Rebate
RMR Dentist	\$ 4,000.00	\$ 4,200.00	\$ 4,400.00	\$ 4,600.00	75% City Incremental Property Taxes
Powers	\$ 2,347.30	\$ 2,555.00	\$ 2,555.00	\$ 2,555.00	100% Incremental City Portion Property Tax Rebate
TJO Holdings	\$ 12,000.00	\$ 33,163.00	\$ 33,163.00	\$ 33,163.00	75% Incremental Sales & Property Tax Rebate, Permits & Fees
Furniture Rewards	\$ -	\$ 28,218.00	\$ 28,218.00	\$ 28,218.00	75% Incremental City Portion Property Tax Rebate, 10k max Permits/Fees
	\$ 49,810.98	\$ 100,139.00	\$ 100,339.00	\$ 100,539.00	

TIF #1 Incentives	FY 21-2022 (Proj)	FY 22-2023 (Proj)	FY 23-2024 (Proj)	FY 24-2025 (Proj)	Notes
Trouw (329 Madison)	\$ 450.00	\$ 500.00	\$ 550.00	\$ 600.00	75% Property Tax Rebate
HCUSD #5	\$ 5,320.82	\$ 153,414.00	\$ -	\$ -	Intergovernmental Agreement, 50% of Increment up to \$450k max, \$153,414 possible remaining
Joiner	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	75% Property Tax Rebate
Trouw (Executive)	\$ -	\$ 223,067.00	\$ 223,067.00	\$ 223,067.00	75% Property Tax Rebate
Langhauser Sheet Metal	\$ 17,348.68	\$ 2,979.00	\$ 2,979.00	\$ 2,979.00	75% Property Tax Rebate
Animal Hospital	\$ 24,119.50	\$ 17,750.00	\$ 18,000.00	\$ 18,250.00	75% Property Tax Rebate
	\$ 24,119.50	\$ 398,710.00	\$ 245,596.00	\$ 245,896.00	

TIF #2 Incentives	FY 21-2022 (Proj)	FY 22-2023 (Proj)	FY 23-2024 (Proj)	FY 24-2025 (Proj)	Notes
Jimmy Johns	\$ 272.00	\$ 300.00	\$ 328.00	\$ 356.00	75% Property Tax Rebate (Land Only)
Core Complex	\$ 950.00	\$ 1,000.00	\$ 1,100.00	\$ 1,200.00	75% Property Tax Rebate
Sheffel Boyle	\$ 7,369.77	\$ 7,100.00	\$ 7,100.00	\$ 7,100.00	75% Property Tax Rebate
HCUSD #5	\$ 40,532.00	\$ 43,000.00	\$ 46,000.00	\$ 49,000.00	Intergovernmental Agreement, 10% of Increment until Dissolution
Highland Auto Wash	\$ -	\$ 2,637.00	\$ 2,637.00	\$ 2,637.00	75% Property Tax Rebate
Tut Properties (Walnut)	\$ 5,696.71	\$ 5,800.00	\$ 6,000.00	\$ 6,200.00	75% Property Tax Rebate
	\$ 54,820.48	\$ 59,837.00	\$ 63,165.00	\$ 66,493.00	

CITY OF HIGHLAND



PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2022-2023 Budget Goals

Critical Measures

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

PW Admin/Street Division

- O&M Cost per paved lane mile will not exceed \$19,000 annually.
- Personnel costs per paved lane mile will not exceed \$13,000 annually.

Water Department

- Revenue dedicated to O&M costs will not exceed 75%.
- Revenue per 1,000 gallons sold will exceed \$6.50
- O&M cost per 1000 gallons sold will not exceed \$6.50
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Sewer Department

- Revenue dedicated to O&M costs will not exceed 65%.
- Revenue per 1,000 gallons will exceed \$7.00
- O&M cost per 1,000 gallons sold will not exceed \$6.00
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Major Initiatives

Street and Alley/Public Works Admin.

- Replace 2001 Freightliner 2-Ton Dump Truck. Truck is being bid in early 2022. Delivery is expected in late 2022.
- Sealcoating alleys
- City forces will continue to make repairs to the pavements, curbs, and sidewalks throughout the city
- Reconstruct Center Street

Non Home Rule Sales Tax

Roadway Rehabilitation 20% Portion

- Begin preliminary engineering for the 6th Street Reconstruction project
- Right-of-way purchase along Bellm Rd. for the southern peripheral route
- Broadway Streetscape Phase 2 providing we secure funding
- Broadway Resurfacing Lemon to Laurel Street is being carried over to this budget

Motor Fuel Tax

- Sidewalk replacement
- Sealcoating city streets program
- Reconstruction of Matter Dr. as part of the agreement with the Trouw plant expansion

Water Fund

Water Treatment Plant

- Continue replacement of process control devices throughout the plant
- Clean Sludge Lagoon #1
- Continue maintenance of storage tanks
- Repair the northern wall of the original plant building

Water Distribution

- Continue with the water meter replacement program
- Replace 2000 International Dump Truck shared with Sewer Collection. Truck is being bid in early 2022. Delivery is expected in late 2022.
- Generator for the main shop building (Share with Sewer Collection)

Sewer Fund

Sewer Collection

- Continue Cured-In-Place Pipe lining project
- Complete the Trunk Main Rehabilitation project
- Replace 2000 International Dump Truck shared with Water Distribution

Water Reclamation Facility

- Prepare ordinance revisions for the local limits
- Consider options for bio solids disposal
- Continue updating the SCADA system with the recent plant upgrades
- Continue to streamline the Pretreatment Program
- Replace equipment in the Influent Screen Building

STREETS / PW ADMIN

	Current Fiscal Year	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Revenue							
Property / Replacement Tax	\$ 147,000	\$ 137,000	\$ 140,083	\$ 143,234	\$ 146,457	\$ 149,752	
Sales Tax	884,500	712,075	890,100	894,737	910,214	934,594	
Income Tax	391,250	356,038	445,050	447,368	455,107	467,297	
Telecommunications Tax	47,736	21,910	23,931	21,020	18,684	16,763	
Cable Franchise Fee	0	13,146	15,156	14,052	13,185	12,486	
Misc Revenues	32,200	32,200	32,200	32,200	32,200	32,200	
Rental - Street Equipment	0	0	0	0	0	0	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 1,502,686	\$ 1,272,369	\$ 1,546,520	\$ 1,552,611	\$ 1,575,847	\$ 1,613,092	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	1,277,283	1,081,514	1,314,542	1,319,720	1,339,470	1,371,129
Capital Expenditures Allocation	10%	150,269	127,237	154,652	155,261	157,585	161,309
Cash Reserve & Equip Repl Allocation	5%	75,134	63,618	77,326	77,631	78,792	80,655
Operating & Maintenance:							
Personnel	\$ 743,030	\$ 746,030	772,141	\$ 799,166	\$ 827,137	\$ 856,087	
Professional	32,500	31,500	32,130	32,773	33,428	34,097	
Contractual	183,234	206,570	210,701	214,915	219,214	223,598	
Supplies	117,900	128,800	131,376	134,004	136,684	139,417	
Total O&M Projected	1,076,664	1,112,900	1,146,348	1,180,858	1,216,462	1,253,198	
Capital Projection							
Capital Reserve Transfer In from 004	392,890	309,000	215,000	235,000	280,000	280,000	
Capital Reserve Transfer In from 004	0	150,000	0	0	0	0	
Transfer to Reserves 004	33,000	0	185,000	136,000	79,000	79,000	
Cash Expenditures							
Cash Expenditures	1,469,554	1,421,900	1,361,348	1,415,858	1,496,462	1,533,198	
Transfers Out	33,000	0	185,000	136,000	79,000	79,000	
Total Expenditures & Transfers Projected	\$ 1,502,554	\$ 1,421,900	\$ 1,546,348	\$ 1,551,858	\$ 1,575,462	\$ 1,612,198	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 132	\$ 469	\$ 171	\$ 754	\$ 385	\$ 894	

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 80%						
Actual Revenue Dedicated to O&M	70.9%	87.5%	74.1%	76.1%	77.2%	77.7%
O & M Cost per paved lane mile will not exceed \$19,000	\$17,090	\$16,862	\$17,369	\$17,892	\$18,431	\$18,988
Personnel Cost per paved lane mile will not exceed \$13,000	\$11,794	\$11,303	\$11,699	\$12,109	\$12,532	\$12,971
Paved Lane Miles	63	66	66	66	66	66
Reserves Balance October 2021 (\$250,000 due from NHR for Land Purchase)	\$791,322	\$791,322	\$976,322	\$1,112,322	\$1,191,322	\$1,270,322
Reserves to Cover 90 days O&M Costs	\$265,479	\$274,414	\$282,661	\$291,170	\$299,950	\$309,008

STREETS / PW ADMIN									
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments		
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	138,131.56	123,340.80	61,263.29	137,000.00	125,000.00			
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	7,301.53	6,000.30	6,177.15	5,500.00	7,500.00			
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Saline	4,787.87		4,278.03	4,500.00	4,500.00			
001-017-4-313-10	Sales Tax	852,475.85	904,269.04	503,946.91	884,500.00	712,075.00			
001-017-4-315-10	State Income Tax	414,009.44	542,967.25	286,392.29	391,250.00	356,038.00			
001-017-4-321-11	Simplified Muni Telecom Tx	56,583.77	46,261.27	20,814.63	47,736.00	21,810.00			
001-017-4-321-20	Cable Franchise Fee					13,146.00			
001-017-4-343-10	Rental-Street Equipment								
001-017-4-343-11	Rental/Lease Revenue	9,300.00	7,200.00	3,600.00	7,200.00	7,200.00			100 Poplar St. rental house
001-017-4-343-20	Misc Street Div	151,164.52	67,988.64	10,612.77	25,000.00	25,000.00			
001-017-4-343-22	Government Reimbursements								
001-017-4-346-20	Gain on Sale of Asset	12,000.00	15,500.00						
001-017-4-347-71	Misc. Tree Commission								
001-017-4-371-15	Grants								
001-017-4-371-17	Bond Proceeds								
001-017-4-371-19	Grants - Tree Commission								
001-017-4-381-20	From Comm Dev Reserves								
001-017-4-381-21	From City Prop/Eq/Reserves					150,000.00			Carryover from FY 2022
001-017-4-381-26	Transfer From MFT Fund								
001-017-4-381-50	From TIF #2 Bond Proceeds								
001-017-4-381-43	From Solid Waste Fd								
001-017-4-381-51	From 2007 Street Bond								
TOTAL REVENUE		1,645,754.54	1,713,527.30	897,085.07	1,502,686.00	1,422,369.00			
001-017-5-110-00	Regular Salaries	605,279.00	623,044.78	325,195.55	642,000.00	630,000.00			
001-017-5-120-00	Overtime	21,279.33	30,519.68	6,916.76	25,000.00	25,000.00			
001-017-5-130-00	Benefits - Health & Life	72,556.09	66,774.74	34,526.73	76,000.00	91,000.00			
001-017-5-131-00	Benefits - Other	8,149.23	10,661.19						
001-017-5-160-00	Unemployment Ins								
001-017-5-170-00	Salary/Car Allowance	26.70	26.64	12.78	30.00	30.00			
001-017-5-220-00	Legal / Attorney Fees	12,757.30	5,609.57	9,140.84	14,000.00	14,000.00			
001-017-5-230-00	Engineering / Consulting	3,947.50	17,847.10	9,933.95	15,000.00	15,000.00			
001-017-5-240-00	Training And Travel	1,387.17	742.72	24.27	3,500.00	2,500.00			Decreased due to covid restrictions on training
001-017-5-260-00	Waste Removal								
001-017-5-310-00	Telephone / Communications	3,194.93	3,104.58	1,468.86	3,500.00	3,500.00			
001-017-5-320-00	Postage	99.15	23.97	24.12	100.00	100.00			
001-017-5-330-00	Utilities	13,577.34	20,090.72	8,975.10	15,000.00	16,500.00			Increased 10 % due to utility rate increases
001-017-5-340-00	Rentals And Leases	1,262.50	2,575.36	396.76	3,500.00	3,500.00			
001-017-5-350-00	Insurance	5,478.33	4,683.00		5,500.00	4,883.00			
001-017-5-360-00	Equipment Maint And Repair	7,336.23	5,515.75	20,817.67	10,000.00	25,000.00			Much of the equipment is older and requires more maintenance.
001-017-5-360-10	Vehicle Maint/Repair	40,125.22	31,443.77	26,997.81	20,000.00	20,000.00			Last years budget was much lower than average expenses.
001-017-5-370-00	Transportation Reimburse								
001-017-5-380-00	Building Maintenance	2,495.84	4,283.21	4,457.51	8,000.00	10,000.00			Building maintenance plus add overhead heaters. start replacing lighting with led
001-017-5-390-00	Other Contractual Services	34,558.47	50,061.23	22,080.61	40,000.00	50,000.00			
001-017-5-390-22	Trees-Contracted Work	50,796.50	33,305.00	16,521.00	55,000.00	45,000.00			
001-017-5-390-50	Contractual/Technological	7,708.80	7,523.50	1,713.70	6,354.00	2,820.00			HCS Services
001-017-5-391-00	Technological IT	8,423.91	15,368.71	7,981.58	16,280.00	19,797.00			Shared Salary and Services
001-017-5-392-00	Technological Hardware					3,600.00			Workstation Replacements
001-017-5-393-00	Department Specific Technology					5,490.00			See Detail on Capital Sheet
001-017-5-410-00	Office Supplies	135.50	171.96		200.00	200.00			
001-017-5-420-00	Fuels For Vehicles/Equip	24,271.81	19,940.12	13,852.58	25,000.00	30,000.00			20% increase for gas prices
001-017-5-430-00	Operating Supplies	33,470.03	18,463.23	8,787.30	22,000.00	22,000.00			
001-017-5-430-22	Trees-Purchase&Supplies								
001-017-5-440-00	Safety & Uniform Supplies	2,619.05	1,819.14	2,172.93	2,500.00	3,000.00			Prices for shirts and PPE have increased considerably in the last year
001-017-5-450-00	Maint/Repair Supplies	5,650.71	3,108.37	931.35	7,000.00	5,000.00			Lowered cost due to increase in contracted equipment repair
001-017-5-460-00	Vehicle Maint Supplies	1,924.00	2,880.52	2,100.45	2,200.00	5,000.00			Increased cost due to additional work done in house to try to save on 360-10
001-017-5-470-00	Minor Equipment	51,748.07	13,875.98	33,218.93	40,000.00	40,000.00			
001-017-5-470-80	Minor Eq.-Storm Drainage	8,522.88	3,719.60	410.00	15,000.00	15,000.00			
001-017-5-490-00	Generat.Fuel/Chemical Sup	2,491.47	3,507.06	1,450.44	4,000.00	5,000.00			Chemical Cost increase
001-017-5-505-00	Engineering For Capital			12,153.75	15,000.00				
001-017-5-505-10	Engineering-Troxler/ IL160								
001-017-5-510-00	Land								
001-017-5-510-10	Right Of Way								
001-017-5-510-20	Easement								
001-017-5-520-00	Buildings & Structures								
001-017-5-530-00	Equipment			114,005.82	187,890.00	199,000.00			
001-017-5-540-00	Lines/Roads Etc - New/Repl			17,278.81	70,000.00	60,000.00			
001-017-5-550-00	Other Capital Improvements			106,851.88	110,000.00				
001-017-5-550-10	Impr-Troxler/ IL160								
001-017-5-550-24	50 / 50 Program								
001-017-5-550-50	Storm Drainage			3,562.50	10,000.00	50,000.00			
001-017-5-595-00	Depreciation Expenses	755,520.29	721,360.88						
001-017-5-620-00	Interest Expense	2,421.89	1,417.30						
001-017-5-730-39	Trans To 004/Util Facility								
001-017-5-730-48	Trans To City Prop/Eq/Reserves	125,000.00	350,000.00		33,000.00				
001-017-5-810-00	Bad Debt								
TOTAL EXPENSES		1,914,213.24	2,073,469.38	813,962.34	1,502,554.00	1,421,900.00			
REVENUE OVER EXPENSES		(268,458.70)	(359,942.08)	83,122.73	132.00	469.00			

City of Highland, Illinois
 Street Department
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace 2011 International 2 Ton Dump Truck (2)				170,000	170,000
Replace 2001 Freightliner 2-Ton Dump Truck	145,000	carryover from FY2022			
Replace 2000 Case Tractor Mower		35,000			
Replace Roller	27,000				
Salt Spreader with Stand	27,000				
Replace 2009 Excavator		70,000			
Replace 2015 Backhoe			125,000		
Total Equipment Account #530	199,000	105,000	125,000	170,000	170,000
Lines, Roads, Etc Account #540					
Sidewalks/Road Improvements	50,000	50,000	50,000	50,000	50,000
Seal Coating Alleys	10,000	10,000	10,000	10,000	10,000
Total Lines, Roads, Etc Account #540	60,000	60,000	60,000	60,000	60,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Storm Drainage Account #550-50					
Storm Drainage	50,000	50,000	50,000	50,000	50,000
Total Storm Drainage Account #550-50	50,000	50,000	50,000	50,000	50,000
Total Capital Improvements	309,000	215,000	235,000	280,000	280,000
Department Specific Technology					
Revize Website Maint	340	340	340	340	340
Code Red	1150	1150	1150	1150	1150
Springbrook Maintenance	4000	4000	4000	4000	4000
	5490	5490	5490	5490	5490

NHR Street Bond Fund

	Current Fiscal Year	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Sales Tax	\$ 1,425,000	1,800,000	1,818,000	1,836,180	1,854,542	1,873,087
Misc Revenues	2,750	1,000	1,010	1,020	1,030	1,041
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 1,427,750	\$ 1,801,000	\$ 1,819,010	\$ 1,837,200	\$ 1,855,572	\$ 1,874,128
Operating Costs	20,000	0	0	0	0	0
Capital Projection	740,000	1,147,000	3,250,000	830,500	800,500	285,500
Transfer in from Prior Year						
Bond Payment Transfer Out	535,000	534,000	535,000	535,000	535,000	535,000
Total Expenditures & Transfers Projected	\$ 1,295,000	\$ 1,681,000	\$ 3,785,000	\$ 1,365,500	\$ 1,335,500	\$ 820,500
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 132,750	\$ 120,000	\$ (1,965,990)	\$ 471,700	\$ 520,072	\$ 1,053,628

Street Bond owes \$250,000 To Reserves for prior land purchases

Motor Fuel Tax							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
008-000-4-314-10	Motor Fuel Tax Allotment	368,520.51	379,372.71	218,225.70	375,000.00	395,000.00	Include renewal allotment
008-000-4-361-10	Interest Income	12,654.40	7,793.59	7,182.95	5,000.00	10,000.00	
008-000-4-371-10	Misc Revenue						
008-000-4-371-15	Grants		326,850.57	108,950.19	218,000.00		
TOTAL REVENUE		381,174.91	714,016.87	334,358.84	598,000.00	405,000.00	
008-008-5-340-00	Rentals And Leases						
008-008-5-430-00	Operating Supplies	240,166.22	241,615.58	158,776.53	355,000.00	331,000.00	
008-008-5-505-00	Engineering For Capital			32,575.66	115,000.00	30,000.00	Matter Drive Reconstruction project Const Eng
008-008-5-540-00	Lines Roads Etc - New/Repl				580,000.00	805,000.00	Matter Drive Reconstruction project
008-008-5-550-00	Other Capital Improvements					380,000.00	Sidewalk improvements
008-008-5-730-13	Transfer to Street Dept						
TOTAL EXPENSES		240,166.22	241,615.58	191,352.19	1,050,000.00	1,546,000.00	
REVENUE OVER EXPENSES		141,008.69	472,401.29	143,006.65	(452,000.00)	(1,141,000.00)	use cash on hand
MFT has \$1,575,000 cash on hand, including \$543,950 in rebuild grant funds, leaving \$1,031,050 before remaining operating supplies are expended. \$110,000 additional rebuild funds will be received in the current fiscal year. Total Estimated surplus cash of \$1,142,050 available to use as cash on hand noted above.							
Street Bond Construction							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
050-000-4-313-12	Non-Home Rule Sales Tax	1,459,030.02	1,369,325.80	902,957.35	1,425,000.00	1,800,000.00	
050-000-4-361-10	Interest Income	3,410.20	2,529.55	622.05	2,750.00	1,000.00	
050-000-4-371-10	Miscellaneous Revenue		247,000.00	332,719.62			
050-000-4-381-25	Transfer from Street Bond Int						
TOTAL REVENUE		1,462,440.22	1,818,855.36	1,236,299.02	1,427,750.00	1,801,000.00	
050-050-5-110-00	Regular Salaries						
050-050-5-120-00	Overtime						
050-050-5-130-00	Benefits - Health & Life						
050-050-5-220-00	Legal / Attorney Fees		1,350.00				
050-050-5-230-00	Engineering / Consulting				20,000.00		
050-050-5-240-00	Training and Travel						
050-050-5-310-00	Telephone / Communications						
050-050-5-360-00	Equipment Maint And Repair						
050-050-5-360-10	Vehicle Maint/Repair						
050-050-5-390-00	Other Contractual Services	500.00	405.00				
050-050-5-410-00	Office Supplies						
050-050-5-420-00	Fuels For Vehicles/Equip						
050-050-5-430-00	Operating Supplies						
050-050-5-470-00	Minor Equipment						
050-050-5-505-00	Engineering For Capital			17,395.00	200,000.00	435,000.00	
050-050-5-510-00	Land			244,989.92	240,000.00	202,000.00	
050-050-5-510-10	Right Of Way						
050-050-5-510-20	Easement						
050-050-5-520-00	Buildings & Structures						
050-050-5-540-00	Lines Roads Etc - New/Repl						
050-050-5-540-10	Road Rehab - 20% NHR				300,000.00	510,000.00	
050-050-5-550-00	Other Capital Improvements						
050-050-5-550-50	Storm Drainage						
050-050-5-595-00	Depreciation Expenses	967,824.98	987,278.81				
050-050-5-610-00	Principal Payments						
050-050-5-620-00	Interest Payments						
050-050-5-630-00	Other Debt Services	100.00	100.00				
050-050-5-630-01	Accrued Interest Expense						
050-050-5-640-00	Amortization Expense						
050-050-5-730-28	Trans to NHRST/Street Bond 051	534,996.00	534,996.00				
050-050-5-730-29	Transfer to 2010 Street Bond			267,488.00	535,000.00	534,000.00	
050-050-5-730-30	Transfer to Street Dept						
TOTAL EXPENSES		1,498,420.98	1,524,129.81	529,882.92	1,295,000.00	1,681,000.00	
REVENUE OVER EXPENSES		(35,980.76)	294,725.55	706,416.10	132,750.00	120,000.00	
Street Bond owes \$250,000 for prior land purchase Remaining Due after FY 2023 \$130,000							
Street Bond and Interest							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
051-000-4-361-10	Interest Income	5,402.49	1,809.19				bond paid in full
051-000-4-371-10	Miscellaneous Revenue						
051-000-4-381-31	From 050 NHR Sales Tax						
TOTAL REVENUE		5,402.49	1,809.19	-	-	-	
051-051-5-390-00	Other Contractual Services						
051-051-5-610-00	Principal Payments						
051-051-5-620-00	Interest Payments						
051-051-5-630-00	Other Debt Services						
051-051-5-730-25	Transfer to Street Bond Const						
051-051-5-730-26	Transfer to 2010 Street Bond		229,301.46				
TOTAL EXPENSES		-	229,301.46	-	-	-	
REVENUE OVER EXPENSES		5,402.49	(227,492.27)	-	-	-	
2010 Street Bond Construction							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
052-000-4-313-12	Non-Home Rule Sales Tax						
052-000-4-361-10	Interest Income						
052-000-4-371-10	Miscellaneous Revenue						
052-000-4-371-17	Bond Proceeds						
052-000-4-381-25	Trans from 2007 St Bond	535,000.00					
052-000-4-381-26	Trans from 2010 St Bond		535,000.00				
TOTAL REVENUE		535,000.00	535,000.00	-	-	-	
052-052-5-110-00	Regular Salaries						
052-052-5-120-00	Overtime						
052-052-5-130-00	Benefits - Health & Life						
052-052-5-220-00	Legal / Attorney Fees						
052-052-5-230-00	Engineering / Consulting						
052-052-5-240-00	Training and Travel						
052-052-5-310-00	Telephone / Communications						
052-052-5-360-00	Equipment Maint And Repair						
052-052-5-360-10	Vehicle Maint/Repair						
052-052-5-390-00	Other Contractual Services						
052-052-5-410-00	Office Supplies						
052-052-5-420-00	Fuels For Vehicles/Equip						
052-052-5-430-00	Operating Supplies						
052-052-5-470-00	Minor Equipment						
052-052-5-505-00	Engineering For Capital						
052-052-5-510-00	Land						

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
052-052-5-510-10	Right Of Way						
052-052-5-510-20	Easement						
052-052-5-520-00	Buildings & Structures						
052-052-5-540-00	Lines Roads Etc - New/Repl						
052-052-5-540-10	Road Rehab - 20% NHR						
052-052-5-550-00	Other Capital Improvements						
052-052-5-550-50	Storm Drainage						
052-052-5-595-00	Depreciation Expenses						
052-052-5-610-00	Principal Payments						
052-052-5-620-00	Interest Payments	143,500.55	143,500.55				
052-052-5-630-00	Other Debt Services						
052-052-5-640-00	Amortization Expense						
052-052-5-730-28	Trans To NHRST/Street Bond						
TOTAL EXPENSES		143,500.55	143,500.55	-			
REVENUE OVER EXPENSES		391,499.45	391,499.45	-			
<i>2010 Street Bond Construction</i>							
				YTD Actual			
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
053-053-4-361-10	Interest Income	946.95	1,796.45	2,637.03	1,000.00	1,500.00	
053-053-4-381-31	From Street Bond Construction 050	534,996.00	534,996.00	267,498.00	535,000.00	534,000.00	
053-000-4-381-32	Transfer from 2007 Bond Repayment Fund		229,301.46				
TOTAL REVENUE		535,942.95	766,093.91	270,135.03	536,000.00	535,500.00	
<i>053-053-5-390-00 Other Contractual Services</i>							
053-053-5-610-00	Principal Payments				341,036.00	324,478.00	
053-053-5-620-00	Interest Payments				193,964.00	210,522.00	
053-053-5-630-00	Other Debt Services			100			
053-053-5-730-25	Transfer to 2010 Strt Bnd Cons	535,000.00	535,000.00				
TOTAL EXPENSES		535,000.00	535,000.00	100.00	535,000.00	535,000.00	
REVENUE OVER EXPENSES		942.95	231,093.91	270,035.03	1,000.00	500.00	

NHR Sales Tax
22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Pavement Rehabilitation Prelim. Eng.			80,500	80,500	80,500
Pavement Rehabilitation Const. Eng.			20,000	20,000	20,000
Center Street Reconstruction Prelim. Eng.	25,000				
Broadway Resurfacing (Lemon to Laurel) Const. Eng.	20,000				
Oak Street Reconstruction Prelim. Eng. FY 26/27					135,000
6th Street Reconstruction Prelim. Eng.	215,000				
6th Street Reconstruction Const. Eng.		50,000			
Broadway Streetscape Phase 2 Prelim. Eng.**	175,000				
Broadway Streetscape Phase 2 Const. Eng.**		100,000			
Total Engineering for Capital Account #505	435,000	150,000	100,500	100,500	235,500
**depends on grant approval (1-10-22 updated est. total project is \$3,110,000; Fed share \$2,488,000; City share \$622,000)					
Land Account #510					
Gelly property Acquisition Bellm Road-Southern Peripheral 9 acres	202,000	219,000			
Oak Street Reconstruction ROW Acquisition FY 26/27					50,000
Broadway Streetscape Phase 2 Property-Easement Acquisition					
Vulliet Road ROW Acquisition			80,000		
Grandview Farms ROW purchase SW peripheral (Bellm Rd)		493,000			
Total Land Account #510	202,000	712,000	80,000	0	50,000
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Road Rehab 20% NHR Account #540-10					
Pavement Rehabilitation			650,000	700,000	
Oak Street Reconstruction FY 27/28					
Center Street Reconstruction	160,000				
Veterans Honor Parkway Pavement Restoration (FY28)					
US 40/Sycamore Intersection		1,500,000			
Broadway Resurfacing (Lemon to Laurel)*	350,000				
Broadway Streetscape Phase 2**		622,000			
6th Street Reconstruction***		266,000			
Total Road Rehab 20% NHR Account #540-10	510,000	2,388,000	650,000	700,000	0
*carryover from FY22					
**depends on grant approval (1-10-22 updated est. total project is \$3,110,000; Fed share \$2,488,000; City share \$622,000)					
***Phase 1: total cost \$815,000 - fed part \$511,000= \$304,000 ; Phase 2: total cost \$603,000 - fed part \$396,000= \$207,000					
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	1,147,000	3,250,000	830,500	800,500	285,500

project is obligated by federal funding
project grant funding is unknown at this time
funding is unknown at this time

WATER FUND							
O&M ALLOCATED BY CATEGORY							

	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Utility Sales	\$ 2,940,000	\$ 2,984,100	\$ 3,028,862	\$ 3,074,294	\$ 3,120,409	\$ 3,167,215
Connection Fees	50,000	20,000	20,400	20,808	21,224	21,649
Misc Revenues	55,000	55,000	55,550	56,106	56,667	57,233
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 3,045,000	\$ 3,059,100	\$ 3,104,812	\$ 3,151,208	\$ 3,198,300	\$ 3,246,097

Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,588,250	2,600,235	2,639,090	2,678,527	2,718,555	2,759,182
Capital Expenditures Allocation	10%	304,500	305,910	310,481	315,121	319,830	324,610
Cash Reserve & Equip Repl Allocation	5%	152,250	152,955	155,241	157,560	159,915	162,305

Operating & Maintenance:							
Personnel - Admin	\$ 123,530	\$ 124,271	\$ 128,620	\$ 133,122	\$ 137,781	\$ 142,604	
Personnel - WTP	412,000	388,783	402,390	416,474	431,051	446,137	
Personnel - Distribution	477,900	484,443	501,399	518,947	537,111	555,909	
Sub Total	<u>1,013,430</u>	<u>997,497</u>	<u>1,032,409</u>	<u>1,068,544</u>	<u>1,105,943</u>	<u>1,144,651</u>	
Professional Svcs - Admin	219,553	167,530	166,881	170,218	173,623	177,095	
Professional Svcs - WTP	11,000	21,000	21,420	21,848	22,285	22,731	
Professional Svcs - Distribution	1,000	1,000	1,020	1,040	1,061	1,082	
Sub Total	<u>231,553</u>	<u>189,530</u>	<u>189,321</u>	<u>193,107</u>	<u>196,969</u>	<u>200,909</u>	
Contractual Svcs - Admin	83,277	86,352	88,079	89,841	91,637	93,470	
Contractual Svcs - WTP	260,349	295,812	301,728	307,763	313,918	320,196	
Contractual Svcs - Distribution	30,839	38,742	39,517	40,307	41,113	41,936	
Sub Total	<u>374,465</u>	<u>420,906</u>	<u>429,324</u>	<u>437,911</u>	<u>446,669</u>	<u>455,602</u>	
Supplies - Admin	2,400	3,900	3,978	4,058	4,139	4,221	
Supplies - WTP	241,250	316,750	283,085	288,747	294,522	300,412	
Supplies - Distribution	73,500	124,200	126,684	129,218	131,802	134,438	
Sub Total	<u>317,150</u>	<u>444,850</u>	<u>413,747</u>	<u>422,022</u>	<u>430,462</u>	<u>439,072</u>	
Total O&M Projected	1,936,598	2,052,783	2,064,801	2,121,583	2,180,043	2,240,233	

Capital Projection	855,779	803,749	614,249	514,249	514,249	514,249
Bond/Debt Proceeds	0	0	0	0	0	0
Capital Reserve Transfer In	50,000	70,000	0	0	0	0
Bond/Debt Payments	201,000	201,000	200,718	199,571	199,240	199,689
Transfer to Economic Development	9622	0	0	0	0	0
Transfer to Reserves / Surplus	91,500	70,600	225,000	315,000	304,000	291,000

Cash Expenditures	2,792,377	2,856,532	2,679,050	2,635,832	2,694,292	2,754,482
Transfers Out	302,122	271,600	425,718	514,571	503,240	490,689
Total Expenditures & Transfers Projected	\$ 3,094,499	\$ 3,128,132	\$ 3,104,768	\$ 3,150,403	\$ 3,197,532	\$ 3,245,171

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 501	\$ 968	\$ 43	\$ 805	\$ 767	\$ 926
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WATER DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 75%							
Actual Revenue Dedicated to O&M	63.6%	67.1%	66.5%	67.3%	68.2%	69.0%	
O & M Cost per 1000 gallons sold will not exceed \$6.50							
Actual Cost per 1,000 Gallons sold	\$ 5.78	\$ 6.13	\$ 6.17	\$ 6.34	\$ 6.51	\$ 6.69	
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$ 9.10	\$ 9.14	\$ 9.27	\$ 9.41	\$ 9.55	\$ 9.70	
	1.8	3.3	3.0	3.1	3.0	3.0	
Cash Balance will exceed 45 days of O&M expenses							
Actual Days of Cash Coverage	157	149	148	144	140	137	
Cash Balance at EOFY	\$ 835,079	\$ 836,047	\$ 836,090	\$ 836,895	\$ 837,663	\$ 838,588	
Gallons sold for FY 2020-2021	334,795,900	334,795,900	334,795,900	334,795,900	334,795,900	334,795,900	
Reserves Balance October 2021	\$ 3,515,189	\$ 3,515,789	\$ 3,740,789	\$ 4,055,789	\$ 4,359,789	\$ 4,650,789	
Reserves will cover 45 days O & M Costs	238,759	253,083	254,565	261,565	268,772	276,193	

WATER FUND							
O&M ALLOCATED BY DEPARTMENT							
	Current	FY	FY	FY	FY	FY	
	Fiscal Year	2023	2024	2025	2026	2027	
	Budget						
Revenue							
Utility Sales	\$ 2,940,000	\$ 2,984,100	\$ 3,028,862	\$ 3,074,294	\$ 3,120,409	\$ 3,167,215	
Connection Fees	50,000	20,000	20,400	20,808	21,224	21,649	
Misc Revenues	55,000	55,000	55,550	56,106	56,667	57,233	
Operating Transfers In							
Total Revenues Projected	\$ 3,045,000	\$ 3,059,100	\$ 3,104,812	\$ 3,151,208	\$ 3,198,300	\$ 3,246,097	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,588,250	2,600,235	2,639,090	2,678,527	2,718,555	2,759,182
Capital Expenditures Allocation	10%	304,500	305,910	310,481	315,121	319,830	324,610
Cash Reserve & Equip Repl Allocation	5%	152,250	152,955	155,241	157,560	159,915	162,305
Operating & Maintenance:							
Personnel - Admin	\$	123,530	\$ 124,271	\$ 128,620	\$ 133,122	\$ 137,781	\$ 142,604
Professional Svcs - Admin		219,553	167,530	166,881	170,218	173,623	177,095
Contractual Svcs - Admin		83,277	86,352	88,079	89,841	91,637	93,470
Supplies - Admin		2,400	3,900	3,978	4,058	4,139	4,221
Sub Total -Admin		428,760	382,053	387,558	397,239	407,180	417,391
Personnel - WTP		412,000	388,783	402,390	416,474	431,051	446,137
Professional Svcs - WTP		11,000	21,000	21,420	21,848	22,285	22,731
Contractual Svcs - WTP		260,349	295,812	301,728	307,763	313,918	320,196
Supplies - WTP		241,250	316,750	283,085	288,747	294,522	300,412
Sub Total		924,599	1,022,345	1,008,624	1,034,832	1,061,776	1,089,477
Personnel - Distribution		477,900	484,443	501,399	518,947	537,111	555,909
Professional Svcs - Distribution		1,000	1,000	1,020	1,040	1,061	1,082
Contractual Svcs - Distribution		30,839	38,742	39,517	40,307	41,113	41,936
Supplies - Distribution		73,500	124,200	126,684	129,218	131,802	134,438
Sub Total		583,239	648,385	668,619	689,513	711,087	733,366
Total O&M Projected		1,936,598	2,052,783	2,064,801	2,121,583	2,180,043	2,240,233
Capital Projection		855,779	803,749	614,249	514,249	514,249	514,249
Bond/Debt Proceeds		0	0	0	0	0	0
Capital Reserve Transfer In		50,000	70,000	0	0	0	0
Bond/Debt Payments		201,000	201,000	200,718	199,571	199,240	199,689
Transfer to Economic Development		9,622	0	0	0	0	0
Transfer to Reserves / Surplus		91,500	70,600	225,000	315,000	304,000	291,000
Cash Expenditures		2,792,377	2,856,532	2,679,050	2,635,832	2,694,292	2,754,482
Transfers Out		302,122	271,600	425,718	514,571	503,240	490,689
Total Expenditures & Transfers Projected	\$	3,094,499	\$ 3,128,132	\$ 3,104,768	\$ 3,150,403	\$ 3,197,532	\$ 3,245,171
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$	501	\$ 968	\$ 43	\$ 805	\$ 767	\$ 926

WATER DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 75%							
Actual Revenue Dedicated to O&M		63.6%	67.1%	66.5%	67.3%	68.2%	69.0%
O & M Cost per 1000 gallons sold will not exceed \$6.50							
Actual Cost per 1,000 Gallons sold	\$	5.78	\$ 6.13	\$ 6.17	\$ 6.34	\$ 6.51	\$ 6.69
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$	9.10	\$ 9.14	\$ 9.27	\$ 9.41	\$ 9.55	\$ 9.70
Cash Balance will exceed 45 days of O&M expenses							
Actual Days of Cash Coverage		157	149	148	144	140	137
Cash Balance at EOFY	\$	835,079	\$ 836,047	\$ 836,090	\$ 836,895	\$ 837,663	\$ 838,588
Gallons sold for FY 2020-2021		334,795,900	334,795,900	334,795,900	334,795,900	334,795,900	334,795,900
Reserves Balance October 2021	\$	3,515,189	\$ 3,515,789	\$ 3,740,789	\$ 4,055,789	\$ 4,359,789	\$ 4,650,789
Reserves will cover 45 days O & M Costs		238,759	253,083	254,565	261,565	268,772	276,193

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
201-203-5-390-00	Building Maintenance	1,895.81	797.50	1,149.44	5,000.00	12,000.00	1/2 generator for entire building
201-203-5-390-00	Other Contractual Services	16,837.32	11,696.87	1,511.98	7,000.00	7,000.00	
201-203-5-390-23	Lab Testing	2,145.90	2,163.40	1,182.80	2,500.00	3,000.00	
201-203-5-390-50	Contractual Technological		9.50	26.88	204.00	100.00	HCS Services
201-203-5-391-00	Technological IT	4,080.00	3,466.75	1,709.76	4,235.00	4,242.00	Shared Salary and Services
201-203-5-392-00	Technological Hardware					1,200.00	Workstation Replacements
201-203-5-420-00	Fuels For Vehicles/Equip	6,413.10	5,602.90	4,421.61	7,000.00	9,000.00	
201-203-5-430-00	Operating Supplies	59,150.71	50,318.17	36,822.31	40,000.00	70,000.00	elevated cost prediction
201-203-5-440-00	Safety & Uniform Supplies	4,316.15	1,314.06	990.02	1,800.00	2,000.00	
201-203-5-450-00	Maint/Repair Supplies	8,081.27	11,174.18	4,280.70	14,000.00	16,000.00	
201-203-5-460-00	Vehicle Maint Supplies	4,797.39	5,093.19	1,311.63	3,200.00	8,000.00	tires for backhoe ,jetter and truck 19
201-203-5-470-00	Minor Equipment	6,090.20	6,973.06	1,485.00	7,500.00	18,000.00	new locator \$7K 2 new metal detectors \$2K ea
201-203-5-505-00	Engineering For Capital	0.20		2,948.98	-	-	
201-203-5-510-00	Land						
201-203-5-510-10	Right Of Way						
201-203-5-510-20	Easement						
201-203-5-520-00	Buildings & Structures						
201-203-5-530-00	Equipment				80,000.00	220,000.00	
201-203-5-530-60	Meters			40,715.72	70,000.00	70,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl			63,268.00	50,000.00	-	
201-203-5-550-00	Other Capital Improvements				-	-	
201-203-5-580-00	New Service Connections						
201-203-5-595-00	Depreciation Expenses						
TOTAL EXPENSES		2,969,836.97	2,927,351.86	1,299,310.01	3,094,499.00	3,128,132.00	
REVENUE OVER EXPENSES		(189,546.35)	(61,179.01)	179,333.92	501.00	968.00	
WATER SURPLUS							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
205-000-4-361-10	Interest Income	68,230.26	46,908.27	24,848.25	40,000.00	40,000.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-81	From Water Fund	421,997.17	286,910.00	15,420.00	91,500.00	70,600.00	
TOTAL REVENUE		490,227.43	333,818.27	40,268.25	131,500.00	110,600.00	
205-205-5-730-22	Transfer To Water Fd				50,000.00	70,000.00	
TOTAL EXPENSES		-	-	-	50,000.00	70,000.00	
REVENUE OVER EXPENSES		490,227.43	333,818.27	40,268.25	81,500.00	40,600.00	
WATER DEPR / EQUIP REPLACEMENT							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
207-000-4-361-10	Interest Income	904.24					
207-000-4-371-10	Miscellaneous Revenue						
207-000-4-371-17	Bond/Loan Proceeds						
207-000-4-381-89	From Water Bond Reserve	143,000.00	149,000.00				
TOTAL REVENUE		143,904.24	149,000.00	-	-	-	
207-207-5-390-00	Other Contractual Services						
207-207-5-540-00	Lines, Roads Etc						
207-207-5-595-00	Depreciation Expense	45,056.50	77,239.72				
207-207-5-730-22	Transfer To Water Fd						
TOTAL EXPENSES		45,056.50	77,239.72	-	-	-	
REVENUE OVER EXPENSES		98,847.74	71,760.28	-	-	-	
WATER ALT BND INT & RED							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
208-000-4-361-10	Interest Income	345.28	334.75	172.05	300.00	300.00	
208-000-4-371-10	Miscellaneous Revenue						
208-000-4-381-81	From Water Fund	201,000.00	201,000.00	100,500.00	201,000.00	201,000.00	
TOTAL REVENUE		201,345.28	201,334.75	100,672.05	201,300.00	201,300.00	
208-208-5-610-00	Principal Payments			76,000.00	154,000.00	160,000.00	
208-208-5-620-00	Interest Payments	56,722.90	51,401.25	23,873.35	46,353.00	40,645.00	
208-208-5-630-00	Other Debt Services						
208-208-5-640-00	Transfer to Water Fund	143,000.00	149,000.00				
TOTAL EXPENSES		199,722.90	200,401.25	99,873.35	200,353.00	200,645.00	
REVENUE OVER EXPENSES		1,622.38	933.50	799.70	947.00	655.00	

City of Highland, Illinois
 Water Treatment Plant
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Replace Raw Water Pump House Drawings	10,000				
Total Engineering Account #505	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Land Account #510					
Total Land Account #510	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Account #520					
Replace Raw Water Pump House	70,000				
Total Building Account #520	<u>70,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equipment Account #530					
Chemical Pumps	16,500				
Filter Controllers	18,000				
PLC Upgrades for Plant and Booster	80,000				
Total Equipment Account #530	<u>114,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Capital Improvements Account #550					
Clean Sludge Lagoon #1	150,000				
Repair Filter #1 Leak	20,000				
Heartland Conservatory Shared Costs	35,000				
200,000 Gal. Elevated Tank Maintenance	22,885	22,885	22,885	22,885	22,885
1.5 MG Standpipe Maintenance	56,254	56,254	56,254	56,254	56,254
1.0 MG Ground Storage Tank Maintenance	35,110	35,110	35,110	35,110	35,110
Total Other Capital Improvements Account #550	<u>319,249</u>	<u>114,249</u>	<u>114,249</u>	<u>114,249</u>	<u>114,249</u>
Total Capital Expenditures Projected	<u><u>513,749</u></u>	<u><u>114,249</u></u>	<u><u>114,249</u></u>	<u><u>114,249</u></u>	<u><u>114,249</u></u>
Department Specific Technology					
Revize Website Maintenance	340	340	340	340	340
Code Red	1150	1150	1150	1150	1150
Springbrook Maintenance	6000	6000	6000	6000	6000
	<u>7490</u>	<u>7490</u>	<u>7490</u>	<u>7490</u>	<u>7490</u>

City of Highland, Illinois
 Water Distribution
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Water Main Replacements	0	30,000	30,000	30,000	30,000
Total Engineering Account #505	0	30,000	30,000	30,000	30,000
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace 1992 Boring Rig	150,000				
Replace 2000 Dump Truck (split w/sew coll)	70,000				
Replace backhoe (split w/sew coll)		100,000			
Total Equipment Account #530	220,000	100,000	0	0	0
Meters Account #530-60					
Auto Meter Reading	70,000	70,000	70,000	70,000	70,000
Total Meters Account #530-60	70,000	70,000	70,000	70,000	70,000
Lines, Roads, Etc Account #540					
Water Main Replacements	0	300,000	300,000	300,000	300,000
Total Lines, Roads, Etc Account #540	0	300,000	300,000	300,000	300,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	290,000	500,000	400,000	400,000	400,000

carryover from FY22

SEWER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Utility Sales	\$ 2,109,000	\$ 2,140,635	\$ 2,172,745	\$ 2,205,336	\$ 2,238,416	\$ 2,271,992
Pretreatment Revenue	210,000	210,000	210,000	210,000	210,000	210,000
Connection Fees	75,000	45,000	45,000	45,000	45,000	45,000
Misc Income	37,000	38,000	38,000	38,000	38,000	38,000
Grants	-	-	-	-	-	-
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,431,000	\$ 2,433,635	\$ 2,465,745	\$ 2,498,336	\$ 2,531,416	\$ 2,564,992

Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,066,350	2,068,590	2,095,883	2,123,585	2,151,703	2,180,243
Capital Expenditures Allocation	10%	243,100	243,364	246,574	249,834	253,142	256,499
Cash Reserve & Equip Repl Allocation	5%	121,550	121,682	123,287	124,917	126,571	128,250

Operating & Maintenance:							
Personnel - Admin	\$	125,330	\$ 124,312	\$ 128,663	\$ 133,166	\$ 137,827	\$ 142,651
Professional Svcs - Admin		171,174	163,530	162,801	166,057	169,378	172,765
Contractual Svcs - Admin		76,169	77,119	78,661	80,235	81,839	83,476
Supplies - Admin		1,900	3,900	3,978	4,058	4,139	4,221
Sub Total		<u>374,573</u>	<u>368,861</u>	<u>374,103</u>	<u>383,515</u>	<u>393,183</u>	<u>403,114</u>
Personnel - Collection		195,800	191,293	197,988	204,918	212,090	219,513
Professional Svcs - Collection		500	500	510	520	531	541
Contractual Svcs - Collection		26,639	54,042	55,123	56,225	57,350	58,497
Supplies - Collection		51,500	61,700	62,934	64,193	65,477	66,786
Sub Total		<u>274,439</u>	<u>307,535</u>	<u>316,555</u>	<u>325,856</u>	<u>335,447</u>	<u>345,337</u>
Personnel - WRF		323,500	311,148	322,038	333,309	344,975	357,049
Professional Svcs - WRF		2,000	22,000	22,440	22,889	23,347	23,814
Contractual Svcs - WRF		239,509	263,012	268,272	273,638	279,110	284,693
Supplies - WRF		82,750	121,750	124,185	126,669	129,202	131,786
Sub Total		<u>647,759</u>	<u>717,910</u>	<u>736,935</u>	<u>756,505</u>	<u>776,634</u>	<u>797,342</u>
Personnel - Pretreatment		0	0	-	-	-	-
Professional Svcs - Pretreatment		17,500	22,500	22,950	23,409	23,877	24,355
Contractual Svcs - Pretreatment		4,000	4,000	4,080	4,162	4,245	4,330
Supplies - Pretreatment		0	0	-	-	-	-
Sub Total		<u>21,500</u>	<u>26,500</u>	<u>27,030</u>	<u>27,571</u>	<u>28,122</u>	<u>28,684</u>
Total O&M Projected		1,318,271	1,420,806	1,454,623	1,493,446	1,533,386	1,574,477

Capital Projection	3,505,000	2,500,000	100,000	310,000	-	310,000
Bond Debt Repayment Transfer Out	721,000	707,000	814,309	811,409	813,459	815,409
Bond/Debt Proceeds	2,825,000	1,800,000	0	0	0	0
Capital Reserve Transfer In	500,000	570,000	0	117,000	0	135,000
Transfer to Economic Development	7,133	0	0	0	0	0
Transfer to Reserves / Surplus	204,000	175,000	96,000	0	184,000	0

Cash Expenditures	4,823,271	3,920,806	1,554,623	1,803,446	1,533,386	1,884,477
Transfers Out	932,133	882,000	910,309	811,409	997,459	815,409
Total Expenditures & Transfers Projected	\$ 5,755,404	\$ 4,802,806	\$ 2,464,932	\$ 2,614,855	\$ 2,530,845	\$ 2,699,886

Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$	596	\$ 829	\$ 812	\$ 480	\$ 571	\$ 106

SEWER DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 65%							
Actual Revenue Dedicated to O&M		54.2%	58.4%	59.0%	59.8%	60.6%	61.4%
O & M Cost per 1000 gallons sold will not exceed \$5.50							
Actual Cost per 1,000 Gallons sold	\$	5.37	\$ 5.67	\$ 5.80	\$ 5.96	\$ 6.12	\$ 6.28
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$	9.90	\$ 9.71	\$ 9.83	\$ 9.96	\$ 10.10	\$ 10.23
Cash Balance will exceed 45 days of O&M expenses							
Actual Days of Cash Coverage		292	271	265	258	251	245
Cash Balance at EOFY	\$	1,052,973	\$ 1,053,802	\$ 1,054,614	\$ 1,055,095	\$ 1,055,665	\$ 1,055,771
Gallons billed for FY 2020-2021		245,444,100	250,721,600	250,721,600	250,721,600	250,721,600	250,721,600
Reserves Balance October 2021	\$	2,443,635	\$ 2,048,635	\$ 2,144,635	\$ 2,027,635	\$ 2,211,635	\$ 2,076,635
Debt Reserves Required IEPA	\$	537,568	\$ 537,568	\$ 642,568	\$ 642,568	\$ 642,568	\$ 642,568
Available Reserves	\$	2,443,635	\$ 2,048,635	\$ 1,502,067	\$ 1,385,067	\$ 1,569,067	\$ 1,434,067
Reserves to Cover 45 days O&M Costs	\$	162,527	\$ 175,168	\$ 179,337	\$ 184,124	\$ 189,048	\$ 194,114

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

	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Utility Sales	\$ 2,109,000	\$ 2,140,635	\$ 2,172,745	\$ 2,205,336	\$ 2,238,416	\$ 2,271,992
Pretreatment Revenue	210,000	210,000	210,000	210,000	210,000	210,000
Connection Fees	75,000	45,000	45,000	45,000	45,000	45,000
Misc Income	37,000	38,000	38,000	38,000	38,000	38,000
Grants	0	0	0	0	0	0
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,431,000	\$ 2,433,635	\$ 2,465,745	\$ 2,498,336	\$ 2,531,416	\$ 2,564,992

Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,066,350	2,068,590	2,095,883	2,123,585	2,151,703	2,180,243
Capital Expenditures Allocation	10%	243,100	243,364	246,574	249,834	253,142	256,499
Cash Reserve & Equip Repl Allocation	5%	121,550	121,682	123,287	124,917	126,571	128,250

Operating & Maintenance:							
Personnel - Admin	\$	125,330	\$ 124,312	\$ 128,663	\$ 133,166	\$ 137,827	\$ 142,651
Personnel - Collection		195,800	191,293	197,988	204,918	212,090	219,513
Personnel - WRF		323,500	311,148	322,038	333,309	344,975	357,049
Personnel - Pretreatment		0	0	-	-	-	-
Sub Total		<u>644,630</u>	<u>626,753</u>	<u>648,689</u>	<u>671,393</u>	<u>694,892</u>	<u>719,213</u>
Professional Svcs - Admin		171,174	163,530	162,801	166,057	169,378	172,765
Professional Svcs - Collection		500	500	510	520	531	541
Professional Svcs - WRF		2,000	22,000	22,440	22,889	23,347	23,814
Professional Svcs - Pretreatment		17,500	22,500	22,950	23,409	23,877	24,355
Sub Total		<u>191,174</u>	<u>208,530</u>	<u>208,701</u>	<u>212,875</u>	<u>217,132</u>	<u>221,475</u>
Contractual Svcs - Admin		76,169	77,119	78,661	80,235	81,839	83,476
Contractual Svcs - Collection		26,639	54,042	55,123	56,225	57,350	58,497
Contractual Svcs - WRF		239,509	263,012	268,272	273,638	279,110	284,693
Contractual Svcs - Pretreatment		4,000	4,000	4,080	4,162	4,245	4,330
Sub Total		<u>346,317</u>	<u>398,173</u>	<u>406,136</u>	<u>414,259</u>	<u>422,544</u>	<u>430,995</u>
Supplies - Admin		1,900	3,900	3,978	4,058	4,139	4,221
Supplies - Collection		51,500	61,700	62,934	64,193	65,477	66,786
Supplies - WRF		82,750	121,750	124,185	126,669	129,202	131,786
Supplies - Pretreatment		0	0	-	-	-	-
Sub Total		<u>136,150</u>	<u>187,350</u>	<u>191,097</u>	<u>194,919</u>	<u>198,817</u>	<u>202,794</u>
Total O&M Projected		1,318,271	1,420,806	1,454,623	1,493,446	1,533,386	1,574,477

Capital Projection	3,505,000	2,500,000	100,000	310,000	0	310,000
Bond Debt Repayment Transfer Out	721,000	707,000	814,309	811,409	813,459	815,409
Bond/Debt Proceeds	2,825,000	1,800,000	0	0	0	0
Capital Reserve Transfer In	500,000	570,000	0	117,000	0	135,000
Transfer to Economic Development	7,133	0	0	0	0	0
Transfer to Reserves / Surplus	204,000	175,000	96,000	0	184,000	0

Cash Expenditures	4,823,271	3,920,806	1,554,623	1,803,446	1,533,386	1,884,477
Transfers Out	932,133	882,000	910,309	811,409	997,459	815,409
Total Expenditures & Transfers Projected	\$ 5,755,404	\$ 4,802,806	\$ 2,464,932	\$ 2,614,855	\$ 2,530,845	\$ 2,699,886

Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$	596	\$ 829	\$ 812	\$ 480	\$ 571	\$ 106

SEWER DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 65%							
Actual Revenue Dedicated to O&M		54.2%	58.4%	59.0%	59.8%	60.6%	61.4%
O & M Cost per 1000 gallons sold will not exceed \$ 6.00							
Actual Cost per 1,000 Gallons sold	\$	5.37	\$ 5.79	\$ 5.93	\$ 6.08	\$ 6.25	\$ 6.41
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$	9.90	\$ 9.92	\$ 10.05	\$ 10.18	\$ 10.31	\$ 10.45
		4.53	4.13	4.12	4.1	4.06	4.04
Cash Balance will exceed 45 days of O&M expenses							
Actual Days of Cash Coverage		292	271	265	258	251	245
Cash Balance at EOFY	\$	1,052,973	\$ 1,053,802	\$ 1,054,614	\$ 1,055,095	\$ 1,055,665	\$ 1,055,771
Gallons billed for FY 2020-2021		245,444,100	245,444,100	245,444,100	245,444,100	245,444,100	245,444,100
Reserves Balance October 2021	\$	2,443,635	\$ 2,048,635	\$ 2,144,635	\$ 2,027,635	\$ 2,211,635	\$ 2,076,635
Debt Reserves Required IEPA		\$537,568	\$537,568	\$642,568	\$642,568	\$642,568	\$642,568
Available Reserves		\$2,443,635	\$2,048,635	\$1,502,067	\$1,385,067	\$1,569,067	\$1,434,067
Reserves to Cover 45 days O&M Costs		\$162,527	\$175,168	\$179,337	\$184,124	\$189,048	\$194,114

SEWER FUND							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
301-000-4-344-41	Pre-Treatment Revenue	207,243.13	214,841.53	164,729.01	210,000.00	210,000.00	
301-000-4-346-10	Sales / Extra Sales	1,986,527.24	2,084,861.17	1,069,303.19	2,109,000.00	2,140,635.00	
301-000-4-346-20	Gain On Sale Of Assets						
301-000-4-348-30	Connection Fees	110,446.34	76,530.00	30,612.00	75,000.00	45,000.00	
301-000-4-361-10	Interest Income	33,356.10	28,802.65	14,832.04	25,000.00	28,000.00	
301-000-4-371-10	Misc Revenue	9,541.94	4,941.19	43.25	12,000.00	10,000.00	
301-000-4-371-15	Grants		1,650,000.00				
301-000-4-371-18	Note Payable Proceeds				2,825,000.00	1,800,000.00	SRF Loan reimbursement
301-000-4-371-90	Overpayments						
301-0004-381-49	Transfer form WRF Loan Repay		176,889.11				
301-000-4-381-50	From Sewer Surplus/Repl				500,000.00	570,000.00	Carryover Projects
301-000-4-381-51	From TIF #2 Bond Proceeds						
301-000-4-381-78	From Sewer Construction						
TOTAL REVENUE		2,347,114.75	4,236,865.65	1,279,519.49	5,756,000.00	4,803,635.00	
SEWER ADMIN							
301-301-5-110-00	Regular Salaries	86,748.00	88,802.95	44,192.49	92,000.00	92,500.00	
301-301-5-120-00	Overtime	1,116.12	1,521.87	98.00	1,000.00	1,000.00	
301-301-5-130-00	Benefits - Health & Life	13,872.99	13,038.15	6,518.87	15,500.00	16,149.00	
301-301-5-131-00	Benefits - Other						
301-301-5-140-00	Social Security	1,329.52	1,482.67	3,107.35	7,000.00	7,153.00	
301-301-5-150-00	Retirement	1,874.56	2,190.85	4,266.98	9,800.00	7,480.00	
301-301-5-160-00	Unemployment Ins						
301-301-5-170-00	Salary/Car Allowance	25.95	25.82	12.39	30.00	30.00	
301-301-5-210-00	Auditing	500.00	2,720.00		1,750.00	1,750.00	
301-301-5-220-00	Legal / Attorney Fees	706.55	3,045.41	321.65	2,000.00	2,000.00	
301-301-5-230-00	Engineering / Consulting						
301-301-5-240-00	Training And Travel	682.27	582.78		1,000.00	1,000.00	
301-301-5-250-00	Admin Exp To General Admin	163,164.00	166,428.00	83,214.00	166,424.00	158,780.00	
301-301-5-260-00	Waste Removal						
301-301-5-310-00	Telephone / Communications	63.98	25.32		300.00	100.00	
301-301-5-320-00	Postage	5.15	4.08	3.71	30.00	100.00	
301-301-5-330-00	Utilities	1,641.39	2,360.70	588.39	2,000.00	2,000.00	
301-301-5-340-00	Rentals And Leases	940.04	876.29	401.01	1,200.00	1,000.00	
301-301-5-350-00	Insurance	45,456.67	44,755.19		42,500.00	41,600.00	
301-301-5-360-00	Equipment Maint And Repair						
301-301-5-360-10	Vehicle Maint/Repair		652.19		1,000.00	1,000.00	
301-301-5-370-00	Transportation Reimburse						
301-301-5-380-00	Building Maintenance						
301-301-5-390-00	Other Contractual Services	15,835.67	17,558.35	8,403.69	18,000.00	20,000.00	
301-301-5-390-37	Utility Assist. To Agencies						
301-301-5-390-50	Contractual/Technological	9,366.02	9,228.29	1,509.00	8,066.00	1,000.00	HCS Services
301-301-5-391-00	Technological IT	4,114.82	2,724.71	1,138.52	3,073.00	2,829.00	Shared Salary and Services
301-301-5-392-00	Technological Hardware					1,200.00	Workstation Replacements
301-301-5-393-00	Department Specific Technology					7,490.00	See Capital Sheet for Detail
301-301-5-410-00	Office Supplies		171.95		200.00	200.00	
301-301-5-420-00	Fuels For Vehicles/Equip		232.59			500.00	
301-301-5-430-00	Operating Supplies	350.46	610.23	255.23	500.00	800.00	
301-301-5-440-00	Safety & Uniform Supplies	98.39			100.00	100.00	
301-301-5-450-00	Maint/Repair Supplies						
301-301-5-460-00	Vehicle Maint Supplies				100.00	100.00	
301-301-5-470-00	Minor Equipment		287.14	550.40	1,000.00	1,000.00	
301-301-5-520-00	Buildings & Structures						
301-301-5-530-00	Equipment						
301-301-5-550-00	Other Capital Improvements						
301-301-5-595-00	Depreciation Expenses	269,410.18	345,154.19				
301-301-5-650-00	Prior Year Adjustment						
301-301-5-730-24	Transfer To Sewer Surplus	295,446.34	533,163.00	30,612.00	204,000.00	175,000.00	
301-301-5-730-31	Transfer to WRF Loan Payment		230,000.00	262,500.00	525,000.00	531,000.00	
301-301-5-730-39	Trans To 004/Util Facility						
301-301-5-730-41	Transfer To Sewer Constr	197,004.00	198,996.00	97,998.00	196,000.00	176,000.00	
301-301-5-730-54	Transfer to Economic Development	14,647.60	7,000.00		7,133.00		
301-301-5-810-00	Bad Debt	(285.13)	(171.81)	(591.84)			
301-301-5-820-00	Econ Dev Incentive Disc.						
SEWER COLLECTION							
301-303-5-110-00	Regular Salaries	136,654.76	138,680.06	69,501.72	145,500.00	139,360.00	
301-303-5-120-00	Overtime	8,364.57	6,532.43	5,025.50	7,500.00	7,500.00	
301-303-5-130-00	Benefits - Health & Life	16,520.61	13,847.01	7,444.63	17,000.00	21,449.00	
301-303-5-131-00	Benefits - Other	1,013.65	725.86				
301-303-5-140-00	Social Security	10,811.91	10,860.44	5,580.66	11,500.00	11,235.00	
301-303-5-150-00	Retirement	13,368.04	15,300.31	7,609.22	14,300.00	11,749.00	
301-303-5-160-00	Unemployment Ins						
301-303-5-230-00	Engineering / Consulting		7,190.00	6,472.50			
301-303-5-240-00	Training And Travel	23.00		222.00	500.00	500.00	
301-303-5-260-00	Waste Removal						
301-303-5-310-00	Telephone / Communications	488.48	305.44	171.40	400.00	400.00	
301-303-5-330-00	Utilities	5,744.93	5,103.72	1,993.08	6,000.00	6,000.00	
301-303-5-340-00	Rentals And Leases						
301-303-5-350-10	Insurance Claims		2,967.17	17,032.83		20,000.00	
301-303-5-360-00	Equipment Maint And Repair	1,075.21	1,729.75	220.57	1,400.00	1,400.00	
301-303-5-360-10	Vehicle Maint/Repair	791.09	1,825.49	512.29	2,000.00	2,000.00	
301-303-5-380-00	Building Maintenance	1,895.83	797.49	1,149.46	2,500.00	9,500.00	
301-303-5-390-00	Other Contractual Services	10,148.25	9,022.06	1,513.05	10,000.00	10,000.00	
301-303-5-390-50	Contractual/Technological		8.94	26.82	204.00	500.00	HCS Services
301-303-5-391-00	Technological IT	4,147.00	3,466.75	1,709.75	4,135.00	4,242.00	Shared Salary and Services
301-303-5-392-00	Technological Hardware					1,200.00	Workstation Replacement
301-303-5-420-00	Fuels For Vehicles/Equip	6,413.11	5,602.94	4,421.63	8,000.00	9,000.00	
301-303-5-430-00	Operating Supplies	13,439.56	8,005.17	8,476.82	15,000.00	18,000.00	
301-303-5-440-00	Safety & Uniform Supplies	4,331.06	1,322.83	913.66	3,000.00	3,000.00	
301-303-5-450-00	Maint/Repair Supplies	5,585.16	3,708.93	471.13	8,000.00	8,000.00	
301-303-5-460-00	Vehicle Maint Supplies	3,711.55	5,771.70	1,351.42	3,000.00	8,000.00	tires for backhoe ,etter and truck 19
301-303-5-470-00	Minor Equipment	10,967.90	9,405.14	1,452.97	14,500.00	14,500.00	new locator and 2 metal detectors
301-303-5-470-70	Minor Eq./New Service Conn						
301-303-5-505-00	Engineering For Capital			3,680.00	25,000.00	20,000.00	
301-303-5-510-10	Right Of Way						
301-303-5-510-20	Easement						
301-303-5-520-00	Buildings & Structures						

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
301-303-5-530-00	Equipment				80,000.00	70,000.00	
301-303-5-540-00	Lines Roads Etc - New/Repl				3,300,000.00	2,300,000.00	
301-303-5-550-00	Other Capital Improvements				-	-	
301-303-5-595-00	Depreciation Expenses						
301-303-5-620-00	Interest Expense						
WATER RECLAMATION FACILITY							
301-304-5-110-00	Regular Salaries	299,671.01	256,542.01	121,400.42	242,000.00	230,703.00	
301-304-5-120-00	Overtime	7,835.30	13,268.87	4,495.31	7,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	31,526.26	22,899.48	12,260.53	27,500.00	35,666.00	
301-304-5-131-00	Benefits - Other	(8,849.02)	5,090.07				
301-304-5-140-00	Social Security	22,290.86	19,401.81	9,019.26	19,500.00	18,223.00	
301-304-5-150-00	Retirement	28,466.38	28,502.39	12,853.99	27,000.00	19,056.00	
301-304-5-160-00	Unemployment Ins						
301-304-5-220-00	Legal / Attorney Fees						
301-304-5-230-00	Engineering / Consulting	12,450.00				20,000.00	NPDES Permit Special Conditions 17, 18, 19, 24
301-304-5-240-00	Training And Travel	655.66	120.33	124.00	2,000.00	2,000.00	
301-304-5-310-00	Telephone / Communications	828.56	1,447.15	734.97	2,200.00	2,200.00	
301-304-5-320-00	Postage	192.13	42.09	89.10	250.00	250.00	
301-304-5-330-00	Utilities	140,491.78	141,795.75	67,594.91	145,000.00	147,500.00	Increased for additional propane cost
301-304-5-330-22	Utilities - Lift Station	3,279.05	2,973.60	1,633.56	3,750.00	3,750.00	
301-304-5-340-00	Rentals And Leases		2,070.00		10,500.00	10,500.00	Proposed wheel loader lease & tractor rental
301-304-5-360-00	Equipment Maint And Repair	15,536.02	15,541.80	15,009.54	15,000.00	30,000.00	Increased for contract maintenance of new equipment
301-304-5-360-10	Vehicle Maint/Repair	1,742.39	181.83		2,500.00	2,500.00	
301-304-5-370-00	Transportation Reimburse						
301-304-5-380-00	Building Maintenance	1,174.40	3,647.00	2,040.33	2,500.00	4,000.00	
301-304-5-390-00	Other Contractual Services	46,783.47	30,310.15	21,497.73	32,500.00	32,500.00	
301-304-5-390-23	Lab Testing	8,954.84	6,581.34	3,913.17	10,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	1,696.06	1,878.30	899.94	1,800.00	2,000.00	
301-304-5-391-00	Technological IT	12,825.00	10,037.82	4,561.08	13,509.00	11,312.00	Shared Salary and Services
301-304-5-392-00	Technological Hardware					5,200.00	Workstation Replacement
301-304-5-393-00	Department Specific Technology					6,500.00	See Capital Sheet for Detail
301-304-5-410-00	Office Supplies						
301-304-5-420-00	Fuels For Vehicles/Equip	3,421.81	2,785.63	2,137.89	4,000.00	4,500.00	
301-304-5-430-00	Operating Supplies	9,369.57	4,801.13	1,880.98	9,000.00	7,500.00	
301-304-5-430-22	Trees-Purchase&Supplies						
301-304-5-440-00	Safety & Uniform Supplies	4,377.04	867.14	709.24	2,000.00	2,000.00	
301-304-5-450-00	Maint/Repair Supplies	8,562.18	10,890.70	5,942.97	10,000.00	12,000.00	
301-304-5-460-00	Vehicle Maint Supplies	351.76	455.21	5.49	750.00	750.00	
301-304-5-470-00	Minor Equipment	1,839.71	11,876.62	4,358.23	15,000.00	14,800.00	Portable sampler grit dumpster
301-304-5-490-00	Generat.Fuel/Chemical Sup	9,980.26	34,509.04	29,078.30	42,000.00	75,000.00	Increased for anticipated price increases
301-304-5-505-00	Engineering For Capital						
301-304-5-510-00	Land						
301-304-5-520-00	Buildings & Structures						
301-304-5-530-00	Equipment			60,400.00	100,000.00	110,000.00	
301-304-5-540-00	Lines Roads Etc - New/Repl						
301-304-5-550-00	Other Capital Improvements						
301-304-5-595-00	Depreciation Expenses						
301-304-5-730-24	Transfer To Sewer Surplus						
SEWER PRETREATMENT							
301-305-5-110-00	Regular Salaries	670.56					
301-305-5-120-00	Overtime						
301-305-5-130-00	Benefits - Health & Life						
301-305-5-131-00	Benefits - Other						
301-305-5-140-00	Social Security	51.29					
301-305-5-150-00	Retirement	56.45					
301-305-5-160-00	Unemployment Ins						
301-305-5-220-00	Legal / Attorney Fees	2,775.00	3,081.00	1,443.00	2,500.00	2,500.00	Review local limit proposal for EPA approval
301-305-5-230-00	Engineering / Consulting	14,625.00	14,685.00	15,300.00	15,000.00	20,000.00	Program Guidance/Local Limit Recalculation
301-305-5-240-00	Training And Travel						
301-305-5-310-00	Telephone / Communications						
301-305-5-330-00	Utilities	378.64	262.63	108.53	500.00	500.00	
301-305-5-340-00	Rentals And Leases						
301-305-5-350-00	Insurance						
301-305-5-360-00	Equipment Maint And Repair						
301-305-5-360-10	Vehicle Maint/Repair						
301-305-5-370-00	Transportation Reimburse						
301-305-5-380-00	Building Maintenance						
301-305-5-390-00	Other Contractual Services		25.00				
301-305-5-390-23	Lab Testing	3,409.35	1,991.80		3,500.00	3,500.00	
301-305-5-410-00	Office Supplies						
301-305-5-420-00	Fuels For Vehicles/Equip						
301-305-5-430-00	Operating Supplies						
301-305-5-440-00	Safety & Uniform Supplies						
301-305-5-450-00	Maint/Repair Supplies		259.60				
301-305-5-460-00	Vehicle Maint Supplies						
301-305-5-470-00	Minor Equipment						
301-305-5-530-00	Equipment						
301-305-5-550-00	Other Capital Improvements						
301-305-5-595-00	Depreciation Expenses						
TOTAL EXPENSES		2,067,029.98	2,574,468.83	1,091,545.42	5,755,404.00	4,802,806.00	
REVENUE OVER EXPENSES		280,084.77	1,662,396.82	187,974.07	596.00	829.00	
SEWER SURPLUS							
				YTD Actual			
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
307-000-4-381-10	Interest Income	38,866.04	28,936.75	16,798.25	25,000.00	27,500.00	
307-000-4-371-10	Miscellaneous Revenue						
307-000-4-381-82	From Sewer Fund	295,446.34	533,163.00	30,612.00	204,000.00	175,000.00	
TOTAL REVENUE		334,312.38	562,099.75	47,410.25	229,000.00	202,500.00	
307-307-5-730-19	Transfer To Sewer Fd	-	-	-	500,000.00	570,000.00	Excess funds from CIPP not done in FY 2022
TOTAL EXPENSES		-	-	-	500,000.00	570,000.00	
REVENUE OVER EXPENSES		334,312.38	562,099.75	47,410.25	(271,000.00)	(367,500.00)	
WATER RECLAMATION REPAYMENT FUND							

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
				YTD Actual			
				6 months 10/31/21			
308-000-4-361-10	Interest Income	4,928.03	182.50	822.52	250.00	1,000.00	
308-000-4-371-10	Miscellaneous Revenue						
308-000-4-371-16	Loan Proceeds						
308-000-4-381-10	From General Admin Fund						
308-000-4-381-82	From Sewer Fund		230,000.00	262,500.00	525,000.00	531,000.00	
	TOTAL REVENUE	4,928.03	230,182.50	263,322.52	525,250.00	532,000.00	
308-308-5-610-00	Principal Payments			203,337.59	400,000.00	410,894.00	
308-308-5-620-00	Interest Payments		56,002.97	62,541.98	124,150.00	120,865.00	
308-308-5-630-00	Other Debt Services						
308-308-5-640-00	Transfer to Sewer Fund		176,889.11				
	TOTAL EXPENSES	-	232,892.08	265,879.57	524,150.00	531,759.00	
	REVENUE OVER EXPENSES	4,928.03	(2,709.58)	(2,557.05)	1,100.00	241.00	
SEWER BOND CONSTRUCTION							
				YTD Actual			
				6 months 10/31/21			
309-000-4-361-10	Interest Income						
309-000-4-371-10	Miscellaneous Revenue						
309-000-4-371-16	Loan Proceeds						
309-000-4-381-10	From General Admin Fund						
309-000-4-381-82	From Sewer Fund	197,004.00	198,996.00	97,998.00	196,000.00	176,000.00	
	TOTAL REVENUE	197,004.00	198,996.00	97,998.00	196,000.00	176,000.00	
309-309-5-390-00	Other Contractual Services			57456.6			
309-309-5-550-10	Sewer Bond Improvements						
309-309-5-595-00	Depreciation	134,924.47	134,924.47				
309-309-5-610-00	Principal Payments			147,000.00	125,000.00	140,000.00	
309-309-5-620-00	Interest Payments	75,407.16	72,211.32	19,614.31	70,613.00	35,400.00	
309-309-5-630-00	Other Debt Services	150.00	150.00				
	TOTAL EXPENSES	210,481.63	207,285.79	224,070.91	195,613.00	175,400.00	
	REVENUE OVER EXPENSES	(13,477.63)	(8,289.79)	(126,072.91)	387.00	600.00	

City of Highland, Illinois
Sewer Collection
22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
CIPP Projects (remaining clay pipe in system)	10,000		10,000	0	10,000
Trunk Main Rehabilitation-Const. Eng.	10,000				
Total Engineering Account #505	<u>20,000</u>	0	10,000	0	10,000
Land Account #510					
Total Land Account #510	<u>0</u>	0	0	0	0
Building Account #520					
Total Building Account #520	<u>0</u>	0	0	0	0
Equipment Account #530					
Replace 2000 Dump Truck (split w/wtr dist)	70,000				
Replace backhoe (50/50 share with water dist)		100,000			
Total Equipment Account #530	<u>70,000</u>	100,000	0	0	0
Lines, Roads, Etc Account #540					
Trunk Main Rehabilitation	1,800,000				
CIPP Projects (remaining clay pipe in system)	500,000	0	300,000	0	300,000
Total Lines, Roads, Etc Account #540	<u>2,300,000</u>	0	300,000	0	300,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	<u>0</u>	0	0	0	0
Total Capital Expenditures Projected	<u><u>2,390,000</u></u>	<u>100,000</u>	<u>310,000</u>	<u>0</u>	<u>310,000</u>
Department Specific Technology					
Reviza Website Maint	340	340	340	340	340
Code Red	1150	1150	1150	1150	1150
Springbrook Maintenance	6000	6000	6000	6000	6000
	<u>7490</u>	<u>7490</u>	<u>7490</u>	<u>7490</u>	<u>7490</u>

carryover from FY22

Project bid cost \$2.2 mil, use \$400,000 from ARPA = \$1.8 mil project begins March and ends Dec. prorated for FY23 budget = \$1.4 mil. carryover from FY22

City of Highland, Illinois
 Water Reclamation Facility
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
PLC Programming for plant processes	40,000				
Influent Screen Compactor Unit Replacement	70,000				
Total Equipment Account #530	110,000	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550					
Total Capital Expenditures Projected	110,000	0	0	0	0

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2022-2023 Budget Goals

Mission Statement

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

Critical Measures

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

- Revenue dedicated to personnel will not exceed 13%.
- Total revenue dedicated to O&M will not exceed 85%.
- At least 5% of total revenue will be placed in reserve.
- Revenue per kWh will exceed \$0.11.
- Total O&M cost per kWh sold will not exceed \$0.10.
- Operating income per KWH will exceed .010 based on APPA benchmarking.
- Net income per revenue dollar shall exceed \$0.047 based on APPA benchmarking.

Major Initiatives

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

Electric Administration Goals:

1. Begin planning and engineering for 2nd feed from new switching station.
2. Purchase and install a customer portal.
3. Continue to validate current revenue stream thru testing and repair of large Commercial/industrial metering systems.

Electric Production Goals:

1. Replace one pickup truck. (Pushed back 2 years due to COVID)
2. Purchase additional LED Christmas bulbs for square buildings and garland for Walnut to complete transition to LED.
3. Train Power Plant Personnel on Smart Meter Monitoring.

Electric Distribution Goals:

1. Complete deployment of Smart Grid meters. (slowed due to COVID)
2. Continue Pole Inspection to identify “Bad” poles and replace where necessary (20% of total poles in system).
3. Perform 138 kV line clearance trimming.
4. Replace outdated SCADA system.

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT						
	Current	FY	FY	FY	FY	FY
	Fiscal Year	2023	2024	2025	2026	2027
	Budget					
Revenue						
Utility Sales	\$ 16,365,000	\$ 16,000,000	\$ 16,320,000	\$ 16,646,400	\$ 16,979,328	\$ 17,318,915
Connection Fees	20,000	15,000	15,300	15,606	15,918	16,236
Misc Revenues	175,604	425,980	365,240	3,068,892	399,581	403,577
Total Revenues Projected	\$ 16,560,604	\$ 16,440,980	\$ 16,700,540	\$ 19,730,898	\$ 17,394,827	\$ 17,738,728
Revenue Allocation:						
Operating & Maintenance Allocation	85%	14,076,513	13,974,833	14,195,459	16,771,263	14,785,603
Capital Expenditures Allocation	10%	1,656,060	1,644,098	1,670,054	1,973,090	1,739,483
Cash Reserve & Equip Repl Allocation	5%	828,030	822,049	835,027	986,545	869,714
Operating & Maintenance:						
Personnel - Admin	\$ 513,830	\$ 490,375	\$ 507,538	\$ 525,302	\$ 543,688	\$ 562,717
Professional Svcs - Admin	797,407	675,090	683,592	697,264	711,209	725,433
Contractual Svcs - Admin	398,350	364,410	371,698	379,132	386,715	394,449
Supplies - Admin	12,000	13,800	14,076	14,358	14,645	14,938
Sub Total Admin	1,721,587	1,543,675	1,576,904	1,616,056	1,656,257	1,697,537
Personnel - Production	158,800	161,104	166,743	172,579	178,619	184,871
Professional Svcs - Production	24,000	18,000	18,360	18,727	19,102	19,484
Contractual Svcs - Production	10,652,700	10,467,929	10,682,038	10,890,929	11,108,748	11,330,923
Supplies - Production	105,900	85,550	87,261	89,006	90,786	92,602
Sub Total Production	10,941,400	10,732,583	10,954,402	11,171,241	11,397,255	11,627,880
Personnel - Distribution	1,206,250	1,325,987	1,372,397	1,420,431	1,470,146	1,521,601
Professional Svcs - Distribution	45,000	35,000	35,700	36,414	37,142	37,885
Contractual Svcs - Distribution	133,000	234,454	239,143	243,926	248,805	253,781
Supplies - Distribution	207,000	252,400	257,448	262,597	267,849	273,206
Sub Total Distribution	1,591,250	1,847,841	1,904,688	1,963,368	2,023,942	2,086,473
Total O&M Projected	14,254,237	14,124,099	14,435,994	14,750,665	15,077,454	15,411,890
Capital Projection	870,000	1,100,000	1,164,800	934,000	570,000	270,000
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	52,513	0	0	0	0	0
Transfer to Reserves / Surplus	1,383,000	1,216,000	1,099,000	4,046,000	1,747,000	2,056,000
Cash Expenditures	15,124,237	15,224,099	15,600,794	15,684,665	15,647,454	15,681,890
Transfers Out	1,435,513	1,216,000	1,099,000	4,046,000	1,747,000	2,056,000
Total Expenditures & Transfers Projected	\$ 16,559,750	\$ 16,440,099	\$ 16,699,794	\$ 19,730,665	\$ 17,394,454	\$ 17,737,890
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 854	\$ 881	\$ 746	\$ 233	\$ 373	\$ 838

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	86.1%	85.9%	86.4%	74.8%	86.7%	86.9%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.3%	12.0%	12.3%	10.7%	12.6%	12.8%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1379	0.1369	0.1356	0.1564	0.1345	0.1338
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1187	0.1176	0.1173	0.1169	0.1166	0.1162
Operating Income will exceed .010 cents per KWH	0.0192	0.0193	0.0183	0.0395	0.0179	0.0176
Projected KWH per Year with 2.5% increase over Actual 2020-2021 KWH	120,113,239	120,113,239	123,116,070	126,193,972	129,348,821	132,582,542
Reserves Balance October 2021	\$8,744,300	\$9,960,300	\$11,059,300	\$15,105,300	\$16,852,300	\$18,908,300
Reserves to Cover 45 days O&M Costs	\$1,757,372	\$1,741,327	\$1,779,780	\$1,818,575	\$1,858,864	\$1,900,096

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Utility Sales	\$ 16,365,000	16,000,000	16,320,000	16,646,400	16,979,328	17,318,915
Connection Fees	20,000	15,000	15,300	15,606	15,918	16,236
Misc Revenues	175,604	425,980	365,240	3,068,892	399,581	403,577
Total Revenues Projected	\$ 16,560,604	\$ 16,440,980	\$ 16,700,540	\$ 19,730,898	\$ 17,394,827	\$ 17,738,728
Revenue Allocation:						
Operating & Maintenance Allocation	85%	14,076,513	13,974,833	14,195,459	16,771,263	14,785,603
Capital Expenditures Allocation	10%	1,656,060	1,644,098	1,670,054	1,973,090	1,773,873
Cash Reserve & Equip Repl Allocation	5%	828,030	822,049	835,027	986,545	869,741
Operating & Maintenance:						
Personnel - Admin	\$ 513,830	\$ 490,375	\$ 507,538	\$ 525,302	\$ 543,688	\$ 562,717
Personnel - Production	158,800	161,104	166,743	172,579	178,619	184,871
Personnel - Distribution	1,206,250	1,325,987	1,372,397	1,420,431	1,470,146	1,521,601
Sub Total	1,878,880	1,977,466	2,046,678	2,118,312	2,192,453	2,269,189
Professional Svcs - Admin	797,407	675,090	683,592	697,264	711,209	725,433
Professional Svcs - Production	24,000	18,000	18,360	18,727	19,102	19,484
Professional Svcs - Distribution	45,000	35,000	35,700	36,414	37,142	37,885
Sub Total	866,407	728,090	737,652	752,405	767,453	782,802
Contractual Svcs - Admin	398,350	364,410	371,698	379,132	386,715	394,449
Contractual Svcs - Production	10,652,700	10,467,929	10,682,038	10,890,929	11,108,748	11,330,923
Contractual Svcs - Distribution	133,000	234,454	239,143	243,926	248,805	253,781
Sub Total	11,184,050	11,066,793	11,292,879	11,513,987	11,744,268	11,979,153
Supplies - Admin	12,000	13,800	14,076	14,358	14,645	14,938
Supplies - Production	105,900	85,550	87,261	89,006	90,786	92,602
Supplies - Distribution	207,000	252,400	257,448	262,597	267,849	273,206
Sub Total	324,900	351,750	358,785	365,961	373,280	380,746
Total O&M Projected	\$ 14,254,237	\$ 14,124,099	\$ 14,435,994	\$ 14,750,665	\$ 15,077,454	\$ 15,411,890
Capital Projection	870,000	1,100,000	1,164,800	934,000	570,000	270,000
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Economic Development	52,513	0	0	0	0	0
Transfer to Reserves / Surplus	1,383,000	1,216,000	1,099,000	4,046,000	1,747,000	2,056,000
Cash Expenditures	15,124,237	15,224,099	15,600,794	15,684,665	15,647,454	15,681,890
Transfers Out	1,435,513	1,216,000	1,099,000	4,046,000	1,747,000	2,056,000
Total Expenditures & Transfers Projected	\$ 16,559,750	\$ 16,440,099	\$ 16,699,794	\$ 19,730,665	\$ 17,394,454	\$ 17,737,890
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 854	\$ 881	\$ 746	\$ 233	\$ 373	\$ 838

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	86.1%	85.9%	86.4%	74.8%	86.7%	86.9%
Revenue Dedicated to Personnel will not exceed 13%						
Actual Revenue Dedicated to Personnel	11.3%	12.0%	12.3%	10.7%	12.6%	12.8%
Revenue per KWH will exceed .11 cents per KWH						
Actual Revenue per KWH	0.1379	0.1369	0.1356	0.1564	0.1345	0.1338
O & M Cost per KWH sold will not exceed .10 cents per KWH						
Actual Cost per KWH sold	0.1187	0.1176	0.1173	0.1169	0.1166	0.1162
Operating Income will exceed .010 cents per KWH	0.0192	0.0193	0.0183	0.0395	0.0179	0.0176
Projected KWH per Year with 2.5% increase over Actual 2020-2021 KWH	120,113,239	120,113,239	123,116,070	126,193,972	129,348,821	132,582,542
Net income per revenue dollar shall exceed \$.047	0.0836	0.0740	0.0659	0.2051	0.1005	0.1160
Reserves Balance October 2021	\$8,744,300	\$9,960,300	\$11,059,300	\$15,105,300	\$16,852,300	\$18,908,300
Reserves to Cover 45 days O&M Costs	\$1,757,372	\$1,741,327	\$1,779,780	\$1,818,575	\$1,858,864	\$1,900,096

ELECTRIC DEPARTMENT						
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget
101-000-4-313-20	Utility Tax	402,715.73	390,654.57	219,044.09	551,605.00	539,302.00
101-000-4-321-40	Pole Attachment-CATV	16,903.68	16,903.68		16,904.00	16,904.00
101-000-4-321-41	Pole Attachment-Phone	11,200.59	17,444.34		11,200.00	2,876.00
101-000-4-321-42	Pole Attachment - Collectors	960.00			7,500.00	16,200.00
101-000-4-346-10	Sales / Extra Sales	14,258,563.26	14,667,158.52	8,231,083.16	16,365,000.00	16,000,000.00
101-000-4-346-20	Gain On Sale Of Assets	(571,344.20)	4,026.00		30,000.00	330,000.00
101-000-4-346-30	Connection Fees	50,381.80	12,740.00	8,159.52	20,000.00	15,000.00
101-000-4-346-41	Fuel Reimbursement	28,014.47	89,220.99	12,569.24	20,000.00	20,000.00
101-000-4-346-42	Generating Capacity Credit	538,836.80	535,002.13	267,381.32	550,000.00	550,000.00
101-000-4-361-10	Interest Income	62,461.93	27,933.47	11,517.83	35,000.00	30,000.00
101-000-4-371-10	Misc Revenue	27,196.35	147,668.48	67,562.40	75,000.00	30,000.00
101-000-4-371-17	Bond Proceeds					
101-000-4-371-20	Credit Card Discounts/Fees	(84,692.08)	(89,455.03)	(31,630.53)	(80,000.00)	(70,000.00)
101-000-4-371-90	Overpayments					
101-000-4-381-25	From Elec Bond					
101-000-4-381-34	From Customer Deposit Fd					
101-000-4-381-42	From Elec Surplus/Eq Repl					
101-000-4-381-50	From TIF #2 Bond Proceeds					
101-000-4-381-43	Transfer from General Fund					
TOTAL REVENUE		14,741,198.33	15,819,297.15	8,785,687.03	17,602,209.00	17,480,282.00
ELECTRIC ADMIN						
101-101-5-110-00	Regular Salaries	379,858.17	384,102.02	181,721.76	383,000.00	366,220.00
101-101-5-120-00	Overtime	306.50	1,613.70	161.79	500.00	500.00
101-101-5-130-00	Benefits - Health & Life	55,082.16	54,629.54	27,124.48	59,250.00	66,183.00
101-101-5-131-00	Benefits - Other	5,943.61	6,784.51			
101-101-5-140-00	Social Security	26,450.64	26,491.38	12,568.47	29,500.00	28,054.00
101-101-5-150-00	Retirement	33,353.34	39,023.88	18,087.22	41,500.00	29,338.00
101-101-5-160-00	Unemployment Ins					
101-101-5-170-00	Salary/Car Allowance	78.56	78.34	37.52	80.00	80.00
101-101-5-210-00	Auditing	2,000.00	2,250.00		3,500.00	3,500.00
101-101-5-220-00	Legal / Attorney Fees	15,157.33	5,531.75	3,361.20	15,000.00	15,000.00
101-101-5-230-00	Engineering / Consulting	9,224.18	4,255.98	2,112.41	15,000.00	10,000.00
101-101-5-240-00	Training And Travel	7,416.62	378.95	2,704.84	15,000.00	12,500.00
101-101-5-250-00	Admin Exp To General Admin	734,220.00	748,908.00	374,454.00	748,907.00	634,090.00
101-101-5-260-00	Waste Removal					
101-101-5-310-00	Telephone / Communications	2,392.42	2,072.43	992.19	2,500.00	2,500.00
101-101-5-320-00	Postage	530.49	412.68	213.14	500.00	500.00
101-101-5-330-00	Utilities	10,569.37	10,379.82	4,583.92	10,000.00	11,500.00
101-101-5-340-00	Rentals And Leases	1,661.38	1,609.64	700.39	2,000.00	1,750.00
101-101-5-350-00	Insurance	126,833.66	129,376.20		135,000.00	131,603.00
101-101-5-360-00	Equipment Maint And Repair	3,870.78	3,922.07	1,407.81	4,000.00	4,000.00
101-101-5-360-10	Vehicle Maint/Repair	1,354.41	423.27	1,091.25	2,000.00	2,000.00
101-101-5-370-00	Transportation Reimburse					
101-101-5-380-00	Building Maintenance	2,215.42	3,413.22	2,720.38	4,000.00	15,000.00
101-101-5-390-00	Other Contractual Services	40,323.83	36,188.58	14,658.92	35,000.00	35,000.00
101-101-5-390-24	Collection Agency Fees	2,361.82	6,286.87	786.09	6,000.00	5,000.00
101-101-5-390-25	Overpayments					
101-101-5-390-37	Utility Assist To Agencies					
101-101-5-390-50	Contractual/Technological	68,185.13	67,672.33	49,399.57	70,000.00	1,632.00
101-101-5-391-00	Technological IT	18,363.63	12,441.27	3,643.64	7,350.00	8,485.00
101-101-5-392-00	Technological Hardware					1,800.00
101-101-5-393-00	Department Specific Technology					65,440.00
101-101-5-410-00	Office Supplies	2,233.70	1,069.92	712.88	1,000.00	1,500.00
101-101-5-420-00	Fuels For Vehicles/Equip	3,260.73	2,025.51	1,842.30	3,500.00	4,000.00
101-101-5-430-00	Operating Supplies	4,267.91	3,220.89	1,447.72	3,000.00	3,000.00
101-101-5-440-00	Safety & Uniform Supplies	749.93	565.85	186.82	1,500.00	1,500.00
101-101-5-450-00	Maint/Repair Supplies	344.41	778.93	218.41	500.00	500.00
101-101-5-460-00	Vehicle Maint Supplies	217.26	357.91	206.81	500.00	500.00
101-101-5-470-00	Minor Equipment	582.65	3,294.39	101.20	2,000.00	1,000.00
101-101-5-505-00	Engineering For Capital					
101-101-5-510-00	Land					
101-101-5-520-00	Buildings & Structures					
101-101-5-530-00	Equipment					
101-101-5-550-00	Other Capital Improvements					
101-101-5-595-00	Depreciation Expenses	1,170,913.76	1,153,349.66			
101-101-5-650-00	Prior Year Adjustment					
101-101-5-710-00	Utility Tax	403,640.47	390,988.26	220,328.07	551,605.00	539,302.00
101-101-5-730-15	Transfer To Electric					
101-101-5-730-18	Transfer To Street Dept					
101-101-5-730-25	Transfer To Elec Bnd/Const					
101-101-5-730-26	Transfer To Elec Bnd & Int					
101-101-5-730-32	Transfer To Elec Surplus	1,400,381.80	52,740.00	8,159.52	1,383,000.00	1,216,000.00
101-101-5-730-39	Trans To 004/Util Facility	150,000.00				
101-101-5-730-54	Transfer to Economic Development	101,511.00	46,900.00		52,513.00	-
101-101-5-730-55	Transfer to FTTP Bond & Int					
101-101-5-810-00	Bad Debt	(2,830.78)	(1,092.34)	(4,577.58)	40,000.00	10,000.00
101-101-5-820-00	Econ Dev Incentive Disc.					
ELECTRIC PRODUCTION						
101-102-5-110-00	Regular Salaries	114,445.69	118,838.99	58,296.70	121,000.00	122,054.00
101-102-5-120-00	Overtime	327.43	2,002.82	192.53	500.00	500.00
101-102-5-130-00	Benefits - Health & Life	15,389.41	12,900.60	6,846.33	15,000.00	19,371.00
101-102-5-131-00	Benefits - Other	2,679.09	2,235.46			
101-102-5-140-00	Social Security	8,422.63	8,762.35	4,257.48	9,300.00	9,375.00
101-102-5-150-00	Retirement	10,595.89	12,673.01	5,971.84	13,000.00	9,804.00
101-102-5-160-00	Unemployment Ins					
101-102-5-220-00	Legal / Attorney Fees	3,926.14			4,000.00	4,000.00
101-102-5-230-00	Engineering / Consulting	8,975.00	9,061.83	1,289.84	15,000.00	10,000.00
101-102-5-240-00	Training And Travel	1,973.00	550.00		2,000.00	1,000.00
101-102-5-260-00	Waste Removal	3,519.25	2,338.64	1,403.85	3,000.00	3,000.00
101-102-5-310-00	Telephone / Communications					
101-102-5-330-00	Utilities	60,624.35	63,184.58	29,049.39	60,000.00	66,000.00
101-102-5-340-00	Rentals And Leases	608.79	457.03		1,000.00	3,000.00
101-102-5-360-00	Equipment Maint And Repair	16,617.05	13,612.62	2,543.85	20,000.00	15,000.00
101-102-5-360-10	Vehicle Maint/Repair	767.50	262.30	940.80	1,000.00	1,000.00
101-102-5-370-00	Transportation Reimburse					
101-102-5-380-00	Building Maintenance	5,894.00	1,770.61		13,000.00	5,000.00
101-102-5-390-00	Other Contractual Services	33,536.35	7,977.95	6,094.32	20,000.00	45,000.00
101-102-5-390-20	Purchase Power-Inmea	10,004,798.14	10,229,093.62	5,695,008.20	11,105,000.00	10,900,000.00
101-102-5-390-50	Contractual/Technological	22.00	24.00	18.95	200.00	100.00
101-102-5-391-00	Technological IT	4,080.00	3,313.83	1,138.53	2,500.00	2,829.00

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
101-102-5-392-00	Technological Hardware					1,200.00	Workstation Replacements
101-102-5-410-00	Office Supplies	174.71	151.31	18.91	150.00	100.00	
101-102-5-420-00	Fuels For Vehicles/Equip	8,190.13	7,253.50	6,255.37	9,000.00	12,000.00	
101-102-5-430-00	Operating Supplies	4,603.95	4,275.17	2,150.91	4,500.00	4,500.00	
101-102-5-440-00	Safety & Uniform Supplies	1,086.31	1,212.30	391.17	1,250.00	1,250.00	
101-102-5-450-00	Maint/Repair Supplies	7,692.70	8,351.44	2,425.37	10,000.00	10,000.00	
101-102-5-460-00	Vehicle Maint Supplies	1,622.34	321.69	729.89	1,000.00	1,500.00	
101-102-5-470-00	Minor Equipment	11,817.86	8,432.60	10,352.51	50,000.00	25,000.00	Includes Walnut Xmas Garland
101-102-5-490-00	Generat.Fuel/Chemical Sup	37,723.52	94,528.43		30,000.00	30,000.00	
101-102-5-505-00	Engineering For Capital				-		
101-102-5-520-00	Buildings & Structures						
101-102-5-530-00	Equipment			13,511.42	30,000.00	30,000.00	
101-102-5-540-00	Lines						
101-102-5-550-00	Other Capital Improvements				-		
101-102-5-595-00	Depreciation Expenses						
ELECTRIC DISTRIBUTION							
101-104-5-110-00	Regular Salaries	858,386.38	909,159.00	452,029.04	870,000.00	965,640.00	
101-104-5-120-00	Overtime	58,580.94	88,119.02	32,590.76	70,000.00	70,000.00	
101-104-5-130-00	Benefits - Health & Life	94,214.18	101,231.76	55,872.05	95,000.00	128,270.00	
101-104-5-131-00	Benefits - Other	(17,092.11)	25,714.15				
101-104-5-140-00	Social Security	69,356.50	76,670.32	36,746.53	72,000.00	79,226.00	
101-104-5-150-00	Retirement	85,675.95	105,157.25	49,479.63	99,250.00	82,851.00	
101-104-5-160-00	Unemployment Ins						
101-104-5-170-00	Salary/Car Allowance						
101-104-5-180-00	Spec Proj/Community Serv						
101-104-5-230-00	Engineering / Consulting	8,352.78	6,308.25	2,304.83	15,000.00	15,000.00	
101-104-5-240-00	Training And Travel	10,546.86	11,336.72	3,118.50	30,000.00	20,000.00	Apprentices
101-104-5-260-00	Waste Removal						
101-104-5-310-00	Telephone/Communications	1,151.45	1,150.80	535.48	1,500.00	1,300.00	
101-104-5-330-00	Utilities	1,224.03	784.60	372.90	1,500.00	1,200.00	
101-104-5-340-00	Rentals And Leases	16,443.73	20,800.00	395.90	16,000.00	16,500.00	Fecon Rental
101-104-5-360-00	Equipment Maint And Repair	32,267.98	26,369.16	16,344.14	40,000.00	35,000.00	
101-104-5-360-10	Vehicle Maint/Repair	6,113.54	4,042.62	4,728.36	6,000.00	8,000.00	Tires
101-104-5-370-00	Transportation Reimburse						
101-104-5-380-00	Building Maintenance	3,793.81	7,036.88	1,023.27	5,000.00	5,000.00	
101-104-5-390-00	Other Contractual Services	107,584.44	20,420.58	15,434.05	40,000.00	40,000.00	20K for pole testing
101-104-5-390-40	Trees-Distribution						
101-104-5-390-41	Trees-Transmission Lines	14,000.00				100,000.00	138kv line Trimming
101-104-5-390-50	Contractual/Technological	3,168.19	1,886.00	882.43	2,000.00	2,000.00	
101-104-5-391-00	Technological IT	4,350.28	17,943.04	10,259.63	21,000.00	25,454.00	Shared Salary and Services
101-104-5-392-00	Technological Hardware					2,400.00	Workstation Replacements
101-104-5-420-00	Fuels For Vehicles/Equip	15,796.85	16,016.11	8,740.74	20,000.00	20,000.00	
101-104-5-430-00	Operating Supplies	136,840.63	161,055.13	70,866.44	140,000.00	180,000.00	Increased costs may be permanent
101-104-5-430-41	Operating Supplies-Transmi						
101-104-5-440-00	Safety & Uniform Supplies	27,223.07	13,969.42	3,776.04	15,000.00	15,000.00	
101-104-5-450-00	Maint/Repair Supplies	3,782.21	6,877.96	1,318.25	4,500.00	4,500.00	
101-104-5-460-00	Vehicle Maint Supplies	6,504.55	6,674.24	3,625.54	7,500.00	7,500.00	
101-104-5-470-00	Minor Equipment	20,462.91	16,093.80	6,084.50	20,000.00	23,000.00	Backup Generator for Northtown
101-104-5-505-00	Engineering For Capital					30,000.00	
101-104-5-510-00	Land			15,785.55	-	-	
101-104-5-510-10	Right Of Way						
101-104-5-510-20	Easement						
101-104-5-520-00	Buildings & Structures						
101-104-5-530-00	Equipment				385,000.00	105,000.00	
101-104-5-530-60	Meters			75,239.00	150,000.00	150,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl						
101-104-5-540-03	Lines-Transmission						
101-104-5-540-10	Electric Poles			33,741.19	50,000.00	60,000.00	
101-104-5-540-20	Electric Transformers			2,323.92	120,000.00	200,000.00	
101-104-5-540-30	Electric Cable			30,295.62	50,000.00	100,000.00	
101-104-5-550-00	Other Capital Improvements			49,940.53	85,000.00	425,000.00	
101-104-5-560-00	Substations						
101-104-5-595-00	Depreciation Expenses						
101-104-5-630-00	Other Debt Services						
TOTAL EXPENSES		16,720,868.47	15,460,848.70	7,763,900.12	17,601,355.00	17,479,401.00	
REVENUE OVER EXPENSES		(1,979,670.14)	358,448.45	1,021,786.91	854.00	891.00	
Electric Surplus							
105-000-4-361-10	Interest Income	169,684.64	126,547.68	62,752.44	125,000.00	125,000.00	
105-000-4-371-10	Miscellaneous Revenue						
105-000-4-381-75	From City Property Utility Facility Fund						
105-000-4-381-80	From Electric	1,400,381.80	52,740.00	8,159.52	1,383,000.00	1,216,000.00	
TOTAL REVENUE		1,570,066.44	179,287.68	70,911.96	1,508,000.00	1,341,000.00	
105-105-5-730-15	Transfer To Electric						
105-105-7-30-20	Transfer To F TTP Fund						
TOTAL EXPENSES		-	-	-	-	-	
REVENUE OVER EXPENSES		1,570,066.44	179,287.68	70,911.96	1,508,000.00	1,341,000.00	

City of Highland, Illinois
Electric Production
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Power Plant Pickup Truck	30,000				
Total Equipment Account #530	30,000	0	0	0	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	30,000	0	0	0	0
Department Specific Technology					
Revize Website Maint	340	340	340	340	340
Code Red	3100	3100	3100	3100	3100
Springbrook Maint	16000	16000	16000	16000	16000
Tantalus Maint	46000	46000	46000	46000	46000
	65440	65440	65440	65440	65440

City of Highland, Illinois
Electric Distribution
22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Engineering for changes to accommodate 2nd feed		50,000			
Design of 2nd feed from switching station to power plant			150,000		
Planning for 138 Kv line changes	30,000				
Total Engineering for Capital Account #505	30,000	50,000	150,000	0	0
Land Account #510					
Grandview Farms Option Purchase		493,000			
Total Land Account #510	0	493,000	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Tree Chipper			25,000		
Customer Portal	30,000				
Miscellaneous equipment for Bellm Road Cross Tie		26,800			
Eastside Circuit Upgrades					
Miscellaneous costs associated with 2nd 138 feed		300,000			
Westside substation breaker upgrades			300,000		
Northtown substation breaker upgrades				300,000	
Capacitor Bank repairs	50,000				
Misc Control Devices	25,000	25,000	25,000	25,000	25,000
Total Equipment Account #530	105,000	351,800	350,000	325,000	25,000
Meters Account #530-60					
Electric Meters	150,000	50,000	50,000	50,000	50,000
Total Electric Meters Account #530-60	150,000	50,000	50,000	50,000	50,000
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Electric Poles Account #540-10					
Bellm Road Cross Tie		25,000			
Electric Poles	60,000	50,000	50,000	50,000	50,000
Total Electric Poles #540-10	60,000	75,000	50,000	50,000	50,000
Electric Transformers Account #540-20					
Electric Transformers	200,000	70,000	70,000	70,000	70,000
Total Electric Transformers Account #540-20	200,000	70,000	70,000	70,000	70,000
Electric Cable Account #540-30					
Bellm Road Cross Tie		75,000			
New Electric Lines	100,000	50,000	50,000	50,000	50,000
Total Electric Cable Account #540-30	100,000	50,000	50,000	50,000	50,000
Other Capital Improvements Account #550					
Upgrade/Replace SCADA System	400,000				
Lighting for Broadway Streetscape Phase II City Portion			189,000		
LED Streetlights	25,000	25,000	25,000	25,000	25,000
Total Other Capital Improvements Account #550	425,000	25,000	214,000	25,000	25,000
Total Capital Expenditures Projected	1,070,000	1,164,800	934,000	570,000	270,000



City of Highland

HCS

FY 2023 Budget Goals

Critical Measures

- Revenue dedicated to OM will not exceed 85% (currently 86% - will drop after all purchased made)
- Revenue dedicated to Personnel will equal 20% (currently 12%)

Benchmarks to track for Critical Measures in next budget years:

- ROI will be less than 18 months (currently 16 months)
- ARPU per subscriber will be more than \$75.00 (currently \$94.00)

Major Initiatives

- Execute Maintenance program for fiber network
- Integrate HCS into IT support for City systems/staff
- Complete build out to premise within City limits

FIBER FUND - 111
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Sales - Voice, Video, Data, STB	\$ 3,019,819	\$ 2,967,256	\$ 3,026,601	\$ 3,087,133	\$ 3,148,876	\$ 3,211,853
Installation Fees	\$ -	\$ 23,743	\$ 24,218	\$ 24,702	\$ 25,196	\$ 25,700
Wire Maintenance	\$ 64,800	\$ 65,849	\$ 67,166	\$ 68,509	\$ 69,879	\$ 71,277
Misc Revenues	(127,500)	(44,900)	(145,798)	(148,714)	(151,688)	(154,722)
Total Revenues Projected	\$ 2,957,119	\$ 3,011,948	\$ 2,972,187	\$ 3,031,631	\$ 3,092,263	\$ 3,154,109
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,513,551	2,560,156	2,526,359	2,576,886	2,680,992
Capital Expenditures Allocation	10%	295,712	301,195	297,219	303,163	315,411
Cash Reserve & Equip Repl Allocation	5%	147,856	150,597	148,609	151,582	157,705
Operating & Maintenance:						
Personnel	\$ 455,500	\$ 469,107	\$ 485,526	\$ 502,519	\$ 520,107	\$ 538,311
Professional Svcs	43,098	42,765	43,620	44,493	45,383	46,290
Contractual Svcs	1,956,397	2,129,484	2,172,074	2,215,515	2,259,825	2,305,022
Supplies	23,704	57,006	58,146	59,309	60,495	61,705
Total O&M Projected	\$ 2,478,699	\$ 2,698,362	\$ 2,759,366	\$ 2,821,836	\$ 2,885,811	\$ 2,951,328
Capital Projection						
Bond Debt Repayment Transfer Out	288,188	201,000	140,800	155,800	155,800	155,800
Capital Reserve Transfer In from Surplus	949,000	948,000	955,132	953,068	950,680	952,968
Transfer to Reserves / Surplus	0	0	0	0	0	97,500
Transfer to Economic Development	0	0	0	0	0	0
Cash Expenditures	8,732	0	0	0	0	0
Transfers Out	2,766,887	2,899,362	2,900,166	2,977,636	3,041,611	3,107,128
Total Expenditures & Transfers Projected	\$ 3,724,619	\$ 3,847,362	\$ 3,855,298	\$ 3,930,704	\$ 3,992,291	\$ 4,060,096
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ (767,500)	\$ (835,414)	\$ (883,111)	\$ (899,073)	\$ (900,027)	\$ (808,488)
Revenue over O&M	\$ 478,420	\$ 313,586	\$ 212,821	\$ 209,795	\$ 206,453	\$ 202,780

FIBER FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	83.8%	89.6%	92.8%	93.1%	93.3%	93.6%
Revenue Dedicated to Personnel will equal 20%						
Actual Revenue Dedicated to Personnel	15.4%	15.6%	16.3%	16.6%	16.8%	17.1%
Revenues Available for Debt Service Electric	1,875,128	2,316,881	2,264,546	4,980,233	2,317,373	2,326,838
Revenues Available for Debt Service Fiber	524,404	318,086	217,321	214,295	210,953	207,280
Net Revenues Available for Debt Service	2,399,532	2,634,967	2,481,867	5,194,528	2,528,326	2,534,118
FTTP Debt Service Payments	948,948.00	951,764.00	955,132.00	953,068.00	950,680.00	952,968.00
110% Coverage of Fiber Payments	253%	277%	260%	545%	266%	266%

Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	Comments
111-000-4-346-11	Sales of Video	353,997.73	363,970.93	161,446.19	374,662.00	368,957.00	delayed commercial rate increase
111-000-4-346-12	Sales of Video	1,009,870.54	1,031,823.00	582,391.91	1,290,600.00	1,336,202.00	5% loss in subs with 3% increase in rate
111-000-4-346-13	Sales of Data (Internet)	1,158,042.25	1,297,227.86	702,494.54	1,354,377.00	1,462,097.00	5% increase
111-000-4-346-14	Sales of Set Top Boxes (STB's)						
111-000-4-346-15	Sales of MDU						
111-000-4-346-16	Home Automation				30,000.00		
111-000-4-346-17	Wire Maintenance	55,466.86	59,529.81	31,356.57	64,800.00	65,849.00	
111-000-4-346-18	Installation Fees					23,743.00	
111-000-4-346-20	Gain On Sale Of Assets	15,000.00					
111-000-4-346-30	Connection Fees						
111-000-4-361-10	Interest Income	(166,107.18)	(144,543.34)	(74,253.41)	(150,000.00)	(150,000.00)	
111-000-4-371-10	Misc Revenue	2,144.90	2,649.76	723.52	20,000.00	105,000.00	Surplus Transit and ARPA Reimb for in house labor
111-000-4-381-42	From Elec Surplus/Eq Repl						
111-000-4-381-50	From FTTP Bond Reserve	12,971.99	2,445.46	47.36	2,500.00	100.00	
111-000-4-381-51	Transfer from FTTP Bond Const 118						
TOTAL REVENUE		2,421,387.25	2,513,109.54	1,424,806.68	2,957,119.00	3,011,948.00	
FIBER ADMIN							
111-111-5-110-00	Regular Salaries	302,057.28	339,931.51	168,056.03	338,000.00	357,410.00	
111-111-5-120-00	Overtime	10,076.75	8,940.01	7,024.55	10,000.00	5,000.00	
111-111-5-130-00	Benefits - Health & Life	41,419.91	40,700.40	21,534.33	45,000.00	49,980.00	
111-111-5-131-00	Benefits - Other	23,335.69	4,673.52				
111-111-5-140-00	Social Security	20,911.33	23,663.56	11,843.92	27,000.00	27,724.00	
111-111-5-150-00	Retirement	25,679.69	32,880.25	15,964.87	35,500.00	26,993.00	
111-111-5-160-00	Unemployment Ins						
111-111-5-170-00	Salary Car Allowance	23.52	23.41	11.26			
111-111-5-210-00	Auditing	1,000.00	1,250.00		1,750.00	1,750.00	
111-111-5-220-00	Legal and Attorney Fees	12,754.77	7,827.83	2,381.47	5,570.00	5,570.00	
111-111-5-230-00	Engineerms / Consulting	2,930.00	942.50	2,225.00	4,067.00	4,067.00	
111-111-5-240-00	Training And Travel	9,272.02	545.00	5,241.43	4,850.00	4,850.00	
111-111-5-250-00	Admin Exp to Gen Admin	26,532.00	27,050.00	13,530.00	27,061.00	26,728.00	
111-111-5-310-00	Telephone / Communications	2,035.33	2,646.60	1,312.24	2,500.00	2,500.00	
111-111-5-320-00	Postage	12,671.97	10,741.30	5,559.58	7,520.00	11,687.00	
111-111-5-330-00	Utilities	29,031.08	32,489.00	17,073.36	35,000.00	35,000.00	
111-111-5-340-00	Rentals And Leases	3,664.74	2,819.72	1,485.25	2,981.00	2,981.00	
111-111-5-350-00	Insurance	43,896.16	47,249.54		52,000.00	49,974.00	
111-111-5-360-00	Equipment Maint And Repair	959.70	3,858.00	79.32	4,000.00	4,000.00	
111-111-5-360-10	Vehicle Maint/Repair	1,178.57	826.10	3,375.48	3,000.00	9,000.00	topper on GMC - surpluse the transit
111-111-5-370-00	Transportation Reimburse						
111-111-5-380-00	Building Maintenance	9,108.85	4,779.52	3,743.92	14,450.00	10,000.00	door access install, upgrade in awning, soffit and AC maintenance
111-111-5-390-00	Other Contractual Services	93,958.91	100,080.43	79,482.72	90,000.00	51,452.00	repair 2 subdivisions & build out (90 for repair) Added Outsourced Bill Printing
111-111-5-390-25	Taxes and Regulatory Fees					95,950.00	Previously recorded in Voice content and other contractual services
111-111-5-390-33	Marketing	18,057.95	27,439.88	18,812.39	28,000.00	32,000.00	
111-111-5-390-50	Contractual/Technological	40,719.62	37,906.39	32,008.44	43,340.00	7,296.00	HCS and Cell Services
111-111-5-391-00	Technological IT	8,691.45	8,105.04	4,545.08	5,606.00	10,909.00	Shared Salary and Services
111-111-5-392-00	Technological Hardware					3,800.00	Workstation Replacement
111-111-5-393-00	Department Specific Technology					45,981.00	See Capital Sheet for Detail
111-111-5-390-51	Contractual/Voice Content Fee	165,148.06	179,938.25	108,739.24	161,000.00	142,200.00	
111-111-5-390-52	Contractual/Video Content Fee	1,317,293.52	1,416,284.47	737,277.23	1,360,000.00	1,474,554.00	
111-111-5-390-53	Contractual/Data Content Fee	121,423.07	154,969.03	74,480.80	147,000.00	144,000.00	
111-111-5-410-00	Office Supplies	4,087.74	1,698.27	3,561.45	3,345.00	8,345.00	we need chairs & 2 veridesks
111-111-5-420-00	Fuels For Vehicles/Equip	3,686.75	3,092.93	2,497.84	2,306.00	2,721.00	inflation
111-111-5-430-00	Operating Supplies	5,337.98	6,073.08	4,970.32	8,415.00	13,000.00	plus 5k in replacement tools (age)
111-111-5-440-00	Safety & Uniform Supplies	606.68	635.83	1,314.92	1,500.00	2,500.00	
111-111-5-450-00	Maint/Repair Supplies	2,125.91	119.79	293.10	240.00	240.00	
111-111-5-460-00	Vehicle Maint Supplies	1,918.39	662.12	3,116.52	1,029.00	3,000.00	
111-111-5-470-00	Minor Equipment	20,628.92	8,483.80	6,981.81	6,889.00	22,600.00	fiber & subduct for build out 50% of copier/printer at City Hall
111-111-5-505-00	Engineering For Capital			12,944.15	15,000.00	15,000.00	
111-111-5-520-00	Buildings & Structures				0.00	0.00	
111-111-5-530-00	Equipment			125,231.50	233,188.00	146,000.00	
111-111-5-540-00	Lines, Roads, Etc				40,000.00	40,000.00	Sun Street
111-111-5-550-00	Other Capital Improvements				0.00	0.00	
111-111-5-595-00	Depreciation Expenses	112,210.22	134,866.41				
111-111-5-730-20	Transfer to 119 Bond Payment	1,041,896.00	950,004.00	474,498.00	949,000.00	948,000.00	
111-111-5-730-54	Transfer to Economic Developm	16,613.40	7,700.00		8,732.00		
111-111-5-810-00	Bad Debt	19,508.65	398.17	2,087.07			
FIBER DISTRIBUTION							
111-114-5-110-00	Regular Salaries						
111-114-5-120-00	Overtime						
111-114-5-130-00	Benefits - Health & Life						
111-114-5-131-00	Benefits - Other						
111-114-5-140-00	Social Security						
111-114-5-150-00	Retirement						
111-114-5-160-00	Unemployment Ins						
111-114-5-230-00	Engineering / Consulting						
111-114-5-240-00	Training And Travel						
111-114-5-260-00	Waste Removal						
111-114-5-310-00	Telephone / Communications						
111-114-5-330-00	Utilities						
111-114-5-340-00	Rentals And Leases						
111-114-5-360-00	Equipment Maint And Repair						
111-114-5-360-10	Vehicle Maint/Repair						
111-114-5-370-00	Transportation Reimburse						
111-114-5-380-00	Building Maintenance						
111-114-5-390-00	Other Contractual Services	696.31					
111-114-5-390-50	Contractual/Technological	4,140.00					
111-114-5-410-00	Office Supplies						
111-114-5-420-00	Fuels for Vehicles						
111-114-5-430-00	Operating Supplies	726.09					
111-114-5-440-00	Uniform and Safety Supplies						
111-114-5-450-00	Maint Repair Supplies						
111-114-5-460-00	Vehicle Maint Supplies						
111-114-5-470-00	Minor Equipment	169.16					
111-114-5-505-00	Engineering for Capital				0.00	0.00	
111-114-5-520-00	Buildings and Structures				0.00	0.00	
111-114-5-530-00	Equipment				0.00	0.00	
111-114-5-540-00	Lines New/Repl				0.00	0.00	
111-114-5-550-00	Other Capital Improvements				0.00	0.00	
111-114-5-595-00	Depreciation Expense						
TOTAL EXPENSES		3,578,284.14	3,632,305.66	1,973,284.59	3,724,619.00	3,847,362.00	
REVENUE OVER EXPENSES		(1,156,896.89)	(1,019,196.12)	(548,477.91)	(767,500.00)	(835,414.00)	
FTTP Bond Construction Fd 118							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
118-000-4-361-10	Interest Income						bond funds depleted no longer needed
118-000-4-371-10	Miscellaneous Revenue						
118-000-4-371-17	Bond Proceeds						
118-000-4-381-21	From City Prop/Eq/Res Util						
118-000-4-381-42	Transfer from Electric Surplus						
118-000-4-381-55	From FTTP Bond and Interest 11	1,009,545.00	948,948.00				
118-000-4-381-56	Transfer From Econ Dev 007						

TOTAL REVENUE		1,009,545.00	948,948.00	-		
118-118-5-110-00	Regular Salaries					
118-118-5-120-00	Overtime					
118-118-5-130-00	Benefits - Health & Life					
118-118-5-131-00	Benefits - Other					
118-118-5-140-00	Social Security					
118-118-5-150-00	Retirement					
118-118-5-160-00	Unemployment					
118-118-5-220-00	Legal / Attorney Fees					
118-118-5-230-00	Engineering / Consulting					
118-118-5-240-00	Training and Travel					
118-118-5-310-00	Telephone / Communications					
118-118-5-340-00	Rentals And Leases					
118-118-5-350-00	Insurance					
118-118-5-380-00	Building Maintenance					
118-118-5-390-00	Other Contractual Services					
118-118-5-390-33	Marketing					
118-118-5-420-00	Fuels For Vehicles/Equip					
118-118-5-430-00	Operating Supplies					
118-118-5-440-00	Safety and Uniform Supplies					
118-118-5-470-00	Minor Equipment					
118-118-5-505-00	Engineering For Capital					
118-118-5-510-00	Land					
118-118-5-510-10	Right of Way					
118-118-5-510-20	Easement					
118-118-5-520-00	Buildings & Structures					
118-118-5-530-00	Equipment					
118-118-5-530-50	Software					
118-118-5-530-60	Meters					
118-118-5-530-70	FTTP Equipment					
118-118-5-530-71	Voice Equipment					
118-118-5-530-72	Video Equipment					
118-118-5-530-73	Data Equipment					
118-118-5-540-00	Lines					
118-118-5-550-00	Other Capital Improvements					
118-118-5-595-00	Depreciation Expenses	479,621.99	479,621.99			
118-118-5-620-00	Interest Expense	440,360.17	208,656.00			
118-118-5-640-10	Amortization Expense					
118-118-5-730-56	Transfer to Bond Reserve Fund					
118-118-5-730-20	Transfer to FTTP Fund 111					
118-118-5-730-55	Transfer to FTTP Bond & Int 119					
TOTAL EXPENSES		919,982.16	688,277.99	-	0.00	0.00
REVENUE OVER EXPENSES		89,562.84	260,670.01	-	0.00	0.00
FTTP Bond & Interest Fd 119						
	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget
119-000-4-361-10	Interest Income	30,665.79	4,899.26	2,863.89	4,500.00	4,500.00
119-000-4-371-10	Miscellaneous Revenue	57,184.08				
119-000-4-381-80	From Electric Fund					
119-000-4-381-51	From FTTP Bond Constr 118	1,041,996.00	950,004.00	474,498.00		
119-000-4-381-52	From Fiber Operations				949,000.00	948,000.00
119-000-4-381-82	From FTTP Bond Reserves	75,205.25				
TOTAL REVENUE		1,205,051.12	954,903.26	477,361.89	953,500.00	952,500.00
119-119-5-390-00	Other Contractual Services	84,350.00				
119-119-5-610-00	Principal Payments				755,000.00	770,000.00
119-119-5-620-00	Interest Payments			99,036.00	198,072.00	181,764.00
119-119-5-630-00	Other Debt Services	650.00	300.00	150.00	250.00	250.00
119-119-5-730-32	Transfer to FTTP Bond Reserve					
119-119-5-730-51	Transfer to FTTP Bond Const 11	1,009,545.00	948,948.00			
TOTAL EXPENSES		1,094,545.00	949,248.00	99,186.00	953,322.00	952,014.00
REVENUE OVER EXPENSES		110,506.12	5,655.26	378,195.89	178.00	486.00
FTTP Bond Reserve Fund 120						
	Description	FY 2019-20 Actual	FY 2020-21 Actual	6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget
120-000-4-361-10	Interest Income	7,323.97	95.66	48.14	2,500.00	100.00
120-000-4-381-79	From Fiber Bond Constr					
120-000-4-381-80	From FTTP Bond and Interest					
TOTAL REVENUE		7,323.97	95.66	48.14	2,500.00	100.00
120-120-5-730-01	Transfer to Fiber Operations	12971.99	2445.46	47.36	2,500.00	100.00
120-120-5-730-54	Transfer to FTTP Bond Payment	75205.25				
TOTAL EXPENSES		88,177.24	2,445.46	47.36	2,500.00	100.00
REVENUE OVER EXPENSES		(80,853.27)	(2,349.80)	0.78	0.00	0.00

City of Highland, Illinois
 FTTP Operations
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Engineering Support	15,000	15,000	30,000	30,000	30,000
Total Engineering for Capital Account #505	15,000	15,000	30,000	30,000	30,000
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
EAS					
ONT's	75,000	75,000	75,000	75,000	75,000
Sticks (new)					
Bucket Truck	57,000				
10 GIG Card	14,000				
Sticks (replacement)		4,000	4,000	4,000	4,000
Switches (replacement)		1,800	1,800	1,800	1,800
Card CMS (replacement)		5,000	5,000	5,000	5,000
Total Equipment Account #530	146,000	85,800	85,800	85,800	85,800
Lines, Roads, Etc Account #540					
Fiber Splicing	40,000	40,000	40,000	40,000	40,000
Total Lines, Roads, Etc Account #540	40,000	40,000	40,000	40,000	40,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	201,000	140,800	155,800	155,800	155,800

Department Specific Technology

Revize Website Maint	340	340	340	340	340
Springbrook Maint	4,000	4,000	4,000	4,000	4,000
GLDS License Renewal	9,100	9,100	9,100	9,100	9,100
GLDS Monthly Support	14,400	14,400	14,400	14,400	14,400
Calix Support	10,499	11,024	11,575	12,154	12,762
Calix Monthly Flow Analyzer	5,940	5,940	5,940	5,940	5,940
SolarWinds Performance Monitor	1,552	1,552	1,552	1,552	1,552
SolarWinds Remote Support	150	150	150	150	150
	45,981	46,506	47,057	47,636	48,244

City of Highland, Illinois
 FTTP Distribution
 22/23 thru 26/27

PROJECTS BY BUDGET ITEM

Budget Item	22/23	23/24	24/25	25/26	26/27
Engineering for Capital Account #505					
Total Engineering for Capital Account #505	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Construction Materials Remaining In City					
Total Equipment Account #530	0	0	0	0	0
Lines, Roads, Etc Account #540					
Line Splicing Remaining In City					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	0

Future Construction to be evaluated at a later date

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

CITY PROP / EQUIPMENT / RESERVES						
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget
004-000-4-341-10	Miscellaneous Revenue					
004-000-4-361-09	Int-KRC Bond Money Bal	93.80	65.09	6.05	60.00	10.00
004-000-4-361-10	Interest Income					
004-000-4-361-12	Interest Tri-Centennial Fd	16.22	11.21	5.25	10.00	10.00
004-000-4-361-20	Int-General Admin	14,501.59	10,739.13	4,720.86	9,500.00	9,500.00
004-000-4-361-21	Int-Fire Dept	3,048.79	2,064.34	1,259.38	2,250.00	2,250.00
004-000-4-361-22	Int-Swim Pool	4,505.66	3,038.49	504.73	3,000.00	1,000.00
004-000-4-361-24	Int-Parks Prog Comm Bldg	92.89	64.41	5.75	60.00	10.00
004-000-4-361-27	Int-Gen Fd Reserves	13,674.82	428.20	225.09	3,500.00	450.00
004-000-4-361-28	Int-Police	21,616.03	17,833.23	11,466.74	10,000.00	10,000.00
004-000-4-361-29	Int-PW Admin	0.05	0.05			
004-000-4-361-30	Int-Emerg Mgt Agency	0.01	0.02			
004-000-4-361-36	Int-B&Z	10,352.96	7,022.61	3,375.06	6,000.00	6,000.00
004-000-4-361-37	Int-Street Division	13,218.90	8,444.02	5,259.56	7,000.00	8,500.00
004-000-4-361-38	Int-Ambulance Fund Reserve	134.22	4.06	1,805.01		3,000.00
004-000-4-361-39	Int-Utility Facility	49,175.34	35,293.57	16,768.80	17,500.00	20,000.00
004-000-4-361-47	Int-B&Z for Mitigation	377.62	14.67	6.86		
004-000-4-361-53	Int-Tree Commission					
004-000-4-361-54	Int- Comm Dev	4.20	2.74	1.28		
004-000-4-361-91	Int-P&R Cemetery Fd					
004-000-1-230-11	From Cem Land Repl					
004-000-4-381-09	From KRC				184,000.00	221,000.00
004-000-4-381-10	From General Admin Fund	140,000.00			20,000.00	
004-000-4-381-11	From Gen Fd Reserves					
004-000-4-381-15	From PW Admin					
004-000-4-381-22	From Streets	125,000.00	350,000.00		33,000.00	
004-000-4-381-37	For Utility Facility	150,000.00				
004-000-4-381-38	From Police Dept	650,000.00	275,000.00		39,000.00	
004-000-4-381-39	From Cem Brd Of Mgrs 717					
004-000-4-381-40	From Swim Pool					77,000.00
004-000-4-381-47	From B&Z From Mitigation					
004-000-4-381-48	From B&Z		25,000.00			
004-000-4-381-52	From Parks Prog Comm Bldg				2,500.00	183,000.00
004-000-4-381-53	From Tree Commission					
004-000-4-381-54	From Comm Dev					
004-000-4-381-55	From Cemetery Operations					13,000.00
004-000-4-381-59	From Emerg Mgt Agency					
004-000-4-381-63	From Fire Dept	38,000.00	35,000.00		21,000.00	204,000.00
004-000-4-381-70	From Ambulance Dept		300,000.00			62,000.00
004-000-4-381-91	From P&R Cemetery Fd 715					
TOTAL REVENUE		1,233,813.10	1,070,025.84	45,410.42	358,380.00	820,730.00
004-004-5-730-10	Transfer To General Admin		65,000.00			
004-004-5-730-11	Transfer To Police				600,000.00	19,000.00
004-004-5-730-12	Transfer To Fire		125,000.00			
004-004-5-730-14	Trans To Parks Prog Comm Bldg		145,000.00			
004-004-5-730-16	Transfer To Swim Pool	16,000.00				
004-004-5-730-18	Transfer To Street Dept					150,000.00
004-004-5-730-21	Transfer To B&Z	18,000.00				73,500.00
004-004-5-730-23	Transfer To Ambulance Fd					
004-004-5-730-36	Transfer To PW Admin					
004-004-5-730-51	Transfer To Fiber Bond					
004-004-5-730-53	Transfer To Tree Commission					
004-004-5-730-54	Transfer To Comm Dev 007					
004-004-5-730-58	Transfer To Korte Rec Center		75,000.00			
004-004-5-730-59	Transfer To Emerg Mgt Agency					
004-004-5-730-60	Transfer To Cem Ld Repl 716					
004-004-5-730-75	Transfer to Electric Surplus					
004-004-5-730-91	Transfer To P&R Cemetery 715		31,000.00			
TOTAL EXPENSES		34,000.00	441,000.00	-	600,000.00	242,500.00
REVENUE OVER EXPENSES		1,199,813.10	629,025.84	45,410.42	(241,620.00)	578,230.00
POLICE PENSION FUND						
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget
702-000-4-311-10	Property Tax-General	633,293.69	656,241.62	557,123.42	728,442.00	667,190.00
702-000-4-312-10	Replacement Tax-General	6,900.00	6,900.00		6,900.00	6,900.00
702-000-4-342-20	Payroll Deductions	160,993.18	162,980.85	60,694.14	170,000.00	167,000.00
702-000-4-361-10	Interest Income	332,720.71	237,548.04	101,968.32	250,000.00	250,000.00
702-000-4-361-20	Realized/Unrealized Gain Loss on Investm	(404,757.78)	3,146,261.91			
702-000-4-371-10	Misc Revenue	226.31	23,290.37			
TOTAL REVENUE		729,376.11	4,233,222.79	719,785.88	1,155,342.00	1,091,090.00
702-702-5-150-00	Retirement	816,504.68	923,015.31	346,244.25	920,000.00	875,000.00
702-702-5-220-00	Legal / Attorney Fees					7,200.00
702-702-5-240-00	Training	850.00	125.00	1,600.00	5,000.00	2,500.00
702-702-5-390-00	Other Contractual Services	39,864.95	73,503.07	20,404.35	35,000.00	45,000.00
702-702-5-640-00	Amortization Expense					
TOTAL EXPENSES		857,219.63	996,643.38	368,248.60	960,000.00	929,700.00
REVENUE OVER EXPENSES		(127,843.52)	3,236,579.41	351,537.28	195,342.00	161,390.00
IMRF / SOCIAL SECURITY						
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget
704-000-4-311-10	Property Tax-General	873,175.60	855,095.94	469,141.90	860,000.00	855,000.00
704-000-4-312-10	Replacement Tax-General	8,275.00	8,275.00		8,275.00	8,275.00
704-000-4-361-10	Interest Income	8,490.14	4,922.72	1,824.50	3,500.00	3,500.00
704-000-4-371-10	Miscellaneous Revenue					
704-000-4-371-15	Grants		55,868.06			
TOTAL REVENUE		889,940.74	924,161.72	470,966.40	871,775.00	866,775.00
704-704-5-140-00	Social Security	484,236.46	478,211.23	240,226.27	485,000.00	500,000.00
704-704-5-150-00	Retirement	404,148.04	455,690.83	215,717.89	398,000.00	355,000.00
TOTAL EXPENSES		888,384.50	933,902.06	455,944.16	883,000.00	855,000.00
REVENUE OVER EXPENSES		1,556.24	(9,740.34)	15,022.24	(11,225.00)	11,775.00

AUDIT FUND						Potential Retirement Payouts	
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
705-000-4-311-10	Property Tax-General	20,086.13	19,945.75	13,706.59	25,000.00	25,000.00	
705-000-4-312-10	Replacement Tax-General	3,232.81	4,331.80	4,359.08	2,500.00	5,924.00	
705-000-4-361-10	Interest Income	381.67	203.90	109.44	300.00	250.00	
705-000-4-371-10	Miscellaneous Revenue						
TOTAL REVENUE		23,700.61	24,481.45	18,175.11	27,800.00	31,174.00	
705-705-5-210-00	Auditing	30,540.00	28,375.00		26,600.00	28,965.00	
705-705-5-220-00	Legal / Attorney Fees				200.00	200.00	
TOTAL EXPENSES		30,540.00	28,375.00	-	26,800.00	29,165.00	
REVENUE OVER EXPENSES		(6,839.39)	(3,893.55)	18,175.11	1,000.00	2,009.00	
LIABILITY INSURANCE FUND							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
708-000-4-311-10	Property Tax-General	324,408.86	323,279.55	177,293.89	325,000.00	300,000.00	
708-000-4-312-10	Replacement Tax-General	21,387.63	23,791.92	16,905.36	8,000.00	18,915.00	
708-000-4-361-10	Interest Income	4,034.63	3,346.69	1,536.66	2,000.00	2,000.00	
708-000-4-371-10	Misc Revenue						
TOTAL REVENUE		349,831.12	350,418.16	195,735.91	335,000.00	320,915.00	
708-708-5-350-00	Insurance	318,662.00	323,780.20		320,000.00	298,500.00	Includes Lexipol costs
TOTAL EXPENSES		318,662.00	323,780.20	-	320,000.00	298,500.00	
REVENUE OVER EXPENSES		31,169.12	26,637.96	195,735.91	15,000.00	22,415.00	
SOLID WASTE FUND						Reserves for Claims/Additional Costs	
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
713-000-4-344-51	Trash Stickers						
713-000-4-344-52	Kraft Yard Waste Bags						
713-000-4-346-10	Sales / Extra Sales	1,675,783.07	1,707,437.25	878,708.20	1,680,000.00	2,022,000.00	Includes Rate increase
713-000-4-361-10	Interest Income	15,260.03	9,000.78	3,363.86	8,000.00	7,000.00	
713-000-4-371-10	Misc Revenue	1,482.53	858.96		1,000.00	2,500.00	Sale of Scrap Dumpsters
713-000-4-371-15	Grants						
713-000-4-371-40	Donations						
713-000-4-371-90	Overpayments						
TOTAL REVENUE		1,692,525.63	1,717,296.99	882,072.06	1,689,000.00	2,031,500.00	
713-713-5-210-00	Auditing						
713-713-5-220-00	Legal / Attorney Fees						
713-713-5-250-00	Admin Exp To General Admin	132,708.00	135,360.00	67,680.00	135,358.00	114,622.00	
713-713-5-320-00	Postage		8.00				
713-713-5-350-00	Insurance				500.00		
713-713-5-390-00	Other Contractual Services	1,527,207.15	1,598,067.77	908,015.20	1,625,000.00	1,872,000.00	
713-713-5-390-24	Collection Agency Fees						
713-713-5-390-50	Contractual/Technological						
713-713-5-430-00	Operating Supplies						
713-713-5-470-00	Minor Equipment	29,028.00	16,155.00		7,500.00	44,000.00	dumpster replacements
713-713-5-730-18	Transfer To Street Dept						
713-713-5-810-00	Bad Debt	3,021.54	(1,069.60)	(351.12)			
TOTAL EXPENSES		1,691,964.69	1,748,521.17	975,344.08	1,768,358.00	2,030,622.00	
REVENUE OVER EXPENSES		560.94	(31,224.18)	(93,272.02)	(79,358.00)	878.00	
CEMETERY LAND REPLACEMENT							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
716-000-4-345-20	Sale Of Lots	5,250.00	6,750.00	7,750.00	6,500.00	10,000.00	
716-000-4-361-10	Interest Income	722.70	456.70	252.09	550.00	500.00	
716-000-4-371-10	Miscellaneous Revenue	1,371.91	1,486.43	457.50	1,200.00	1,350.00	
716-000-4-381-11	From Gen Fd Reserve 004						
TOTAL REVENUE		7,344.61	8,693.13	8,459.59	8,250.00	11,850.00	
716-716-5-230-00	Engineering / Consulting			-			
716-716-5-390-00	Other Contractual Services			-			
716-716-5-510-00	Land			-			
716-716-5-730-27	Transfer to Cemetery 009-715			-			
716-716-5-730-30	Transfer to Gen Fd Reserve 004			-	7,500.00	7,500.00	Land repayment
716-716-5-730-31	Transfer to Rec Fund			-			
TOTAL EXPENSES		-	-	-	7,500.00	7,500.00	
REVENUE OVER EXPENSES		7,344.61	8,693.13	8,459.59	750.00	4,350.00	
CEMETERY BOARD OF MANAGERS							
Account Number	Description	FY 2019-20 Actual	FY 2020-21 Actual	YTD Actual 6 months 10/31/21	FY 2021-22 Budget	FY 2022-23 Budget	
717-000-4-347-90	Perpetual Care Revenue	9,100.00	10,150.00	10,850.00	9,500.00	18,000.00	
717-000-4-361-10	Interest Income	14,563.08	13,992.85	5,054.46	12,000.00	10,000.00	
TOTAL REVENUE		23,663.08	24,142.85	15,904.46	21,500.00	28,000.00	
717-717-5-110-00	Regular Salaries				-	-	
717-717-5-360-00	Equipment Maint And Repair				-	-	
717-717-5-390-00	Other Contractual Services		4,110.00		-	-	
717-717-5-430-00	Operating Supplies		4,667.96		-	-	
717-717-5-450-00	Maint/Repair Supplies				-	-	
717-717-5-470-00	Minor Equipment		1,469.99		-	-	
717-717-5-520-00	Buildings & Structures						
717-717-5-550-00	Other Capital Improvements				50,000.00	47,455.00	Software/Road Impr
717-717-5-595-00	Depreciation Expense		612.61				
717-717-5-730-27	Transfer To Cemetery 009-715	9,038.02	14,003.45	8,905.03	9,225.00	8,703.00	
TOTAL EXPENSES		9,038.02	24,864.01	8,905.03	59,225.00	56,158.00	
REVENUE OVER EXPENSES		14,625.06	(721.16)	6,999.43	(37,725.00)	(28,158.00)	From Trust Funds

Account Number	Description	Actual FY 19-20	Actual FY 20-21	YTD Actual		FY 21-22 Budget	FY 22-23 Budget	Comments
				6 mths 10/31/21				
Library Working Account								
601-000-4-347-11	Fines	2,518.20	1,111.35	1,042.42		1,000.00	1,000.00	
601-000-4-347-12	Non-Resident Fees	7,820.00	7,108.31	7,310.00		9,000.00	10,000.00	
601-000-4-347-13	Gifts / Donations	4,309.86	4,202.55	1,944.38		5,000.00	5,000.00	
601-000-4-347-14	Copier Fees	2,303.75	790.77	892.60		1,500.00	1,500.00	
601-000-4-347-15	Microfilm							
601-000-4-347-16	Fax Fees	170.45	67.15	83.25		250.00	200.00	
601-000-4-347-17	Miscellaneous	1,624.03	1,613.66	5,965.86		2,000.00	4,500.00	
601-000-4-347-18	Lost Books	782.48	599.10	288.99		750.00	750.00	
601-000-4-347-19	Internet Fees							
601-000-4-361-10	Interest Income	209.90	25.44	0.26				
601-000-4-371-20	Credit Card Fees							
601-000-4-371-66	Community Programs	-	-					
TOTAL REVENUE		19,738.67	15,518.33	17,527.76		19,500.00	22,950.00	
601-601-5-240-00	Training and Travel					250.00	250.00	
601-601-5-320-00	Postage	266.36	495.12			500.00	500.00	
601-601-5-330-00	Utilities							
601-601-5-390-00	Other Contractual Services	279.59	749.71			1,200.00	1,200.00	
601-601-5-390-66	Community Programs	396.23	178.33	981.00		1,000.00	1,500.00	
601-601-5-430-00	Operating Supplies		793.54	142.90		1,500.00	1,500.00	
601-601-5-450-00	Maint/Repair Supplies	1,107.44	3,490.28	220.00		1,500.00	1,500.00	
601-601-5-470-00	Minor Equipment	777.01	138.11					
601-601-5-470-01	Books/Adult			92.95		250.00	250.00	
601-601-5-470-02	Books/Juvenile							
601-601-5-470-03	Books/Young People							
601-601-5-470-04	Magazine Subscriptions					200.00	200.00	
601-601-5-480-00	Audio/Visual (Past)							
601-601-5-480-01	DVD's	2,125.11	152.91	863.53		1,000.00	250.00	
601-601-5-480-02	CD's					250.00	250.00	
601-601-5-730-35	Transfer to Library Tax Account	10,000.00	22,000.00	3,564.73		11,000.00	15,000.00	
601-601-5-730-56	Transfer to Endowment Acct							
TOTAL EXPENSES		14,951.74	27,998.00	5,865.11		18,650.00	22,400.00	
REVENUE OVER EXPENSES		4,786.93	(12,479.67)	11,662.65		850.00	550.00	
Library Tax Account								
602-000-4-311-10	Property Tax -General	281,016.51	289,113.06	217,871.50		305,869.00	314,161.00	
602-000-4-312-10	Replacement Tax - General	12,965.29	18,030.84	33,408.56		9,375.00	22,189.00	
602-000-4-347-13	Gifts / Donations	1,000.00	3,000.00	1,500.00		1,500.00	3,000.00	
602-000-4-361-10	Interest Income	38.26	15.65	17.25				
602-000-4-371-10	Misc Revenue	35.04	35.40	291.84				
602-000-4-371-11	Per Capita Grant Revenue	12,398.75	12,398.75	14,630.53		12,300.00	14,500.00	
602-000-4-371-15	Grants	2,300.00	2,350.00	2,550.00		3,500.00	3,500.00	
602-000-4-371-66	Community Programs			(2,806.59)				
602-000-4-381-68	From Children's Library					10,000.00	10,000.00	
602-000-4-381-69	From Library Working Fund	10,000.00	22,000.00	14,990.00		11,000.00	15,000.00	
602-000-4-381-77	From Library Spec. Project							
602-000-4-381-99	From Libr. Endowment Fund					10,500.00	10,500.00	
TOTAL REVENUE		319,753.85	346,943.70	282,453.09		364,044.00	392,850.00	
602-602-5-110-00	Regular Salaries	183,606.38	185,707.12	95,420.98		190,000.00	197,100.00	
602-602-5-120-00	Overtime		128.05					
602-602-5-130-00	Benefits - Health & Life	14,569.03	15,326.85	8,663.52		15,000.00	16,000.00	
602-602-5-131-00	Benefits - Other	5,186.47	1,616.03					
602-602-5-160-00	Unemployment Insurance							
602-602-5-240-00	Training and Travel	174.19	53.76	21.28		2,000.00	2,000.00	
602-602-5-310-00	Telephone / Communications							
602-602-5-330-00	Utilities	21,486.33	24,100.78	10,509.07		25,000.00	25,000.00	
602-602-5-340-00	Rentals and Leases	2,893.12	2,899.56	1,986.66		3,000.00	3,500.00	
602-602-5-350-00	Insurance	30.00		4,325.00				
602-602-5-360-00	Equipment Maint and Repair	9.05	2,106.84	354.29		1,500.00	1,500.00	
602-602-5-380-00	Building Maintenance	5,721.94	10,166.53	3,863.08				
602-602-5-390-00	Other Contractual Services	5,850.19	13,745.27	18,224.49		16,000.00	22,000.00	
602-602-5-390-50	Technology Services	11,786.17	10,795.77	7,025.40		18,000.00	18,000.00	
602-602-5-390-66	Community Programs	3,919.28	3,522.56	3,041.36		6,000.00	6,000.00	
602-602-5-410-00	Office Supplies	2,056.54	448.39	425.06		3,000.00	3,000.00	
602-602-5-430-00	Operating Supplies	3,038.35	6,847.82	2,269.29		6,000.00	6,000.00	
602-602-5-450-00	Maint. Repair Supply		150.00					
602-602-5-470-00	Minor Equipment	8,833.27	18,985.47	8,607.39		10,000.00	12,000.00	
602-602-5-470-01	Books/Adult	16,462.65	16,678.89	7,819.97		24,000.00	24,000.00	
602-602-5-470-02	Books/Juvenile	4,815.62	6,496.88	2,583.90		6,000.00	6,000.00	
602-602-5-470-03	Books/Young People	1,134.66	396.92	193.25		1,500.00	1,500.00	
602-602-5-470-04	Magazine Subscriptions	725.96	1,643.00	699.74		1,500.00	1,000.00	
602-602-5-470-05	E-Books	1,370.82	2,425.74	921.96		3,000.00	3,000.00	
602-602-5-480-01	DVD's	1,199.26	953.32	731.53		1,500.00	1,500.00	
602-602-5-480-02	CD's	207.57	62.52			500.00	500.00	
602-602-5-480-03	Audio Books/Adult	1,194.61	1,500.05	856.72			1,800.00	
602-602-5-480-04	Audio Books/Juvenile							
602-602-5-480-05	Audio Books/Young People							
602-602-5-490-00	E-Magazine Subscriptions	442.00	639.60	56.27		1,500.00	100.00	
602-602-5-530-00	Equipment							
602-602-5-550-00	Other Capital Improvements							
602-602-5-730-56	Transfer to Endowment			10,000.00				
TOTAL EXPENSES		296,713.46	327,397.72	188,600.21		335,000.00	351,500.00	
REVENUE OVER EXPENSES		23,040.39	19,545.98	93,852.88		29,044.00	41,350.00	
Library Endowment Account								
603-000-4-311-10	Property Tax-General	35,434.97	35,941.63	26,879.19		35,000.00	35,000.00	
603-000-4-347-13	Gifts/Donations	1,000.00	6,000.00				2,000.00	

603-000-4-361-10	Interest Income	343.79	128.48	15,895.54	20,000.00	20,000.00		
603-000-4-371-10	Misc Revenue		2,162.15					
603-000-4-371-15	Grants/From General Admin	19,651.37	70,124.50	15,000.00	15,000.00			
603-000-4-381-68	From Children's Library							
603-000-4-381-69	From Library Working Fund							
603-000-4-381-77	From Library Spec. Project					50,000.00		
603-000-4-381-98	From Library Tax Account					10,000.00		
TOTAL REVENUE		56,430.13	114,356.76	67,774.73	120,000.00	57,000.00		
603-603-5-220-00	Legal Fees							
603-603-5-350-00	Insurance	4,615.00	4,460.00		4,750.00	4,325.00		
603-603-5-360-00	Equipment Maint and Repair	9,057.87	2,629.40		7,500.00	7,500.00		
603-603-5-380-00	Building Maintenance	25,308.79	15,303.09	35,466.27	50,000.00			
603-603-5-380-04	Building Safety Main.		8,238.96	36,506.24	25,000.00	35,000.00		
603-603-5-390-00	Other Contractual Services	15.00		30.00				
603-603-5-430-00	Operating Supplies	563.87	143.62	134.97	750.00	750.00		
603-603-5-450-00	Maint/Repair Supplies							
603-603-5-470-00	Minor Equipment		595.89					
603-603-5-520-00	Buildings and Structures				25,000.00	5,000.00		
603-603-5-530-00	Equipment							
603-603-5-550-00	Other Capital Improvements			6,663.00	25,000.00	4,000.00		
603-603-5-595-00	Depreciation Expense	56,937.45	50,495.39					
603-603-5-610-00	Principal Payments							
603-603-5-620-00	Interest Payments							
603-603-5-730-33	Transfer to Childrens							
603-603-5-730-35	Transfer to Library Tax Account				10,500.00	10,500.00		
TOTAL EXPENSES		96,497.98	81,866.35	78,800.48	148,500.00	67,075.00		
REVENUE OVER EXPENSES		(40,067.85)	32,490.41	(11,025.75)	(28,500.00)	(10,075.00)		
Account Number	Description	Actual FY 19-20	Actual FY 20-21	YTD Actual		FY 21-22 Budget	FY 22-23 Budget	Comments
Children's Library Account								
604-000-4-361-10	Interest Income	(10,681.65)	22,242.37			2,500.00		
604-000-4-361-20	Unrealized Gain/Loss on Invest		49,099.59					
604-000-4-371-10	Misc Income							
604-000-4-371-11	Transfer per By-Laws							
TOTAL REVENUE		(10,681.65)	71,341.96	-	-	2,500.00	-	
604-604-5-390-00	Other Contractual Services	84.54	1,091.31					
604-604-5-470-00	Minor Equipment							
604-604-5-470-01	Books/Adult							
604-604-5-730-33	Transfer to Spec Projects							
604-604-5-730-35	Transfer to Library Tax Account					10,000.00	10,000.00	
604-604-5-730-56	Transfer to Endowment							
TOTAL EXPENSES		84.54	1,091.31	-	-	10,000.00	10,000.00	
REVENUE OVER EXPENSES		(10,766.19)	70,250.65	-	-	(7,500.00)	(10,000.00)	
Account Number	Description	Actual FY 19-20	Actual FY 20-21	YTD Actual		FY 21-22 Budget	FY 22-23 Budget	Comments
Library Special Projects Account								
605-000-4-347-13	Gifts/Donations							
605-000-4-361-10	Interest Income	806.65	1,552.09					
605-000-4-361-20	Unrealized Gain/Loss on Invest		4,677.57					
605-000-4-371-15	Grants							
605-000-4-381-68	From Children's Library							
605-000-4-381-98	From Library Tax Account							
605-000-4-381-99	From Library Endowment Fund							
TOTAL REVENUE		806.65	6,229.66	-	-	-	-	
605-605-5-180-00	Spec Proj/Community Service							
605-605-5-210-00	Auditing							
605-605-5-390-00	Other Contractual Services		104.17					
605-605-5-430-00	Operating Supplies							
605-605-5-530-00	Equipment							
605-605-5-550-00	Other Capital Improvements							
605-605-5-730-35	Transfer to Library Tax Account							
605-605-5-730-56	Transfer to Endowment Fund					50,000.00		
TOTAL EXPENSES		-	104.17	-	-	50,000.00	-	
REVENUE OVER EXPENSES		806.65	6,125.49	-	-	(50,000.00)	-	
TOTAL REVENUE		386,047.65	554,390.41	367,755.58	506,044.00	472,800.00		
TOTAL EXPENSES		408,247.72	438,457.55	273,265.80	562,150.00	450,975.00		
GRAND TOTALS		(22,200.07)	115,932.86	94,489.78	(56,106.00)	21,825.00		