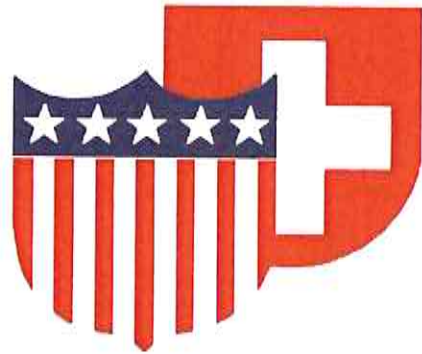


CITY OF HIGHLAND



BUDGET SUMMARY

FISCAL YEAR 2018-19



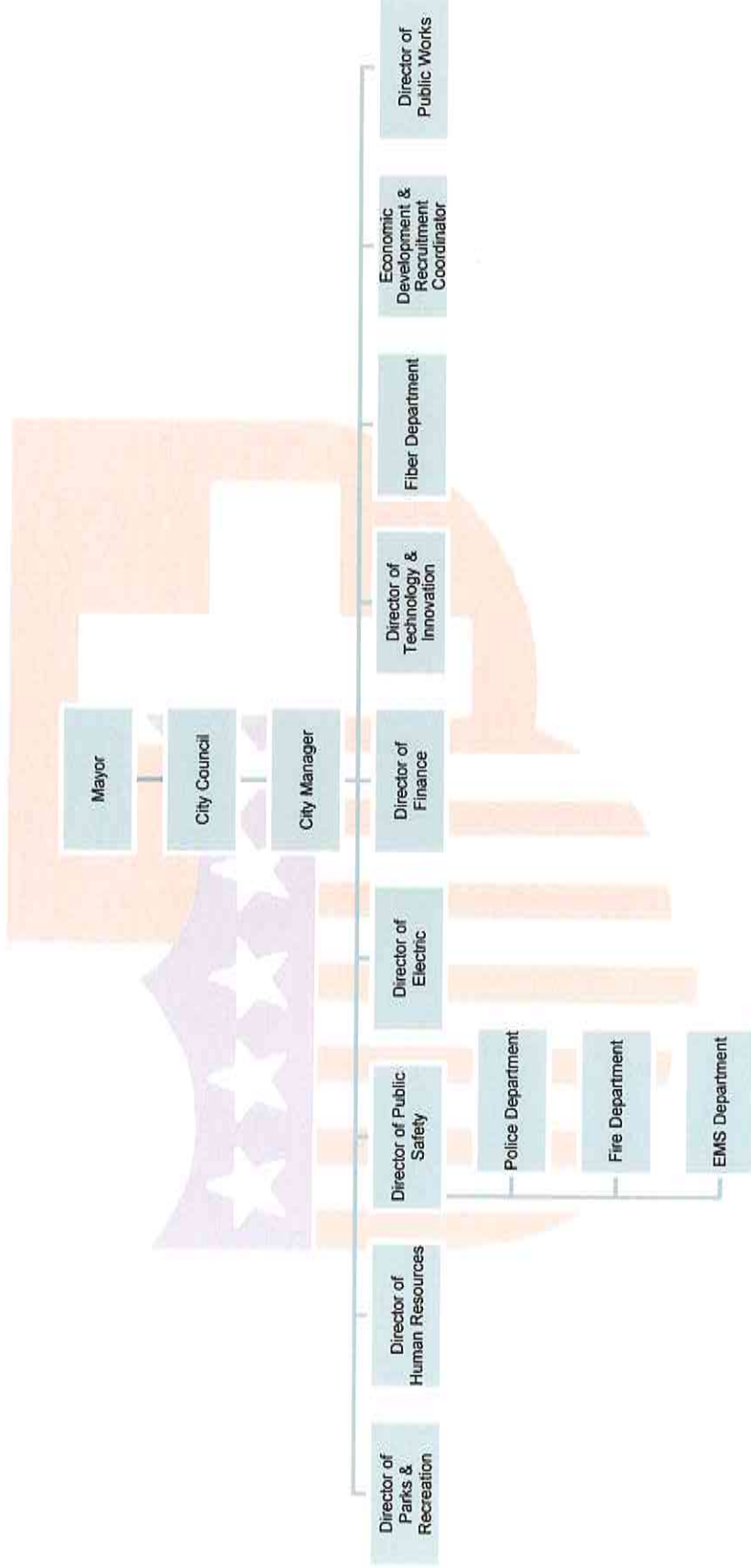
MISSION STATEMENT

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.

The City of Highland is a Non-Home Rule unit of municipal government that operates under a managerial-council form of government. Under this format the elected City Council is legislative, except that it is empowered to approve all expenses and liabilities, and the City Manager is the administrative and executive head of government.



CITY OF HIGHLAND, ILLINOIS
Council/Manager – Form of Government
April 16, 2018

CITY COUNCIL

Mayor Joe Michaelis

CITY MANAGER

Mark Latham

COUNCIL MEMBERS

Rick Frey

Peggy Bellm

Aaron Schwarz

Neill Nicolaides

CITY CLERK

Barbara Bellm

CITY TREASURER

Dennis Fohner

DEPARTMENT DIRECTORS

Daniel Cook

Kelly Korte

Mark Rosen

Ann Stoecklin

Terry Bell

Joe Gillespie

Angela Imming

Electric

Finance

Parks & Recreation

Human Resources (Interim)

Public Safety

Public Works

Technology & Innovation

CITY OF HIGHLAND
BUDGET CALENDAR FOR ADOPTING FY 2018-2019 BUDGET

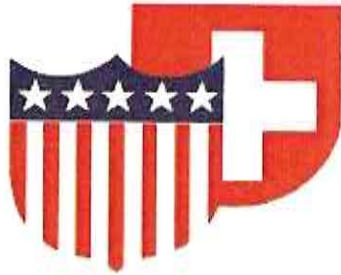
2017

- Oct 30 - Nov 17th Staff members should be preparing their budget goals and capital
- Nov 20th EOM financials for first 6 months thru Oct 30th to Staff Members
- Dec 11th Staff provide budget goals to Finance and City Manager for Council
- Dec 18th Budget goals included with Council Packet for Mayor and Council

2018

- Jan 1 - Jan 5 Directors / Supervisors complete employee evaluations and PAF's. You may discuss the employee evaluations with your staff, but do not discuss any salary changes, as they aren't confirmed until the budget is approved in April.
- Jan 12th Info on Employee evaluations and PAF's to City Manager
- Jan 19th Staff turn in their completed budgets to Director of Finance
- Jan 29th-Feb 2nd City Manager / Director of Finance meet with Staff for budget review.
- February 16th Council receives a copy of the proposed budget.
- Feb 20th - 7 pm Budget Meetings with Council -
Parks & Recreation - KRC, Pool, Parks and Programs, Cemetery
Public Works - Streets, Water, Sewer
Electric
Fiber
Building & Zoning
Police
EMS
Fire
General Admin
Miscellaneous
- Apr 2nd Council Meeting -
Council makes statement to have the tentative annual budget available for public review at City Hall after Apr 5th and establish a public hearing on the tentative annual budget for April 16, 2018
- Apr 5th 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.)
- Apr 4th Publish notice of public hearing for April 16, 2018 on tentative budget.
(Notice of public hearing must be published in paper at least 7 days before the final approval of the budget.)
- Apr 16th Council Meeting -
Public hearing on tentative budget.
(Before the final budget approval.)
- Apr 16th City Council adopts the Budget Ordinance (after the public hearing).
(Budget must be adopted before May 1st.)
- After Apr 16th Directors / Supervisors may discuss salary changes with their staff.

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 newspaper).



City of Highland

City Manager

To: Mayor Michaelis and Council Members
From: Mark Latham, City Manager
Date: February 16, 2018
Subject: FY 2018-2019 Budget Summary

Due to the implementation of the budget best practices several years ago, the municipal budget process has gone well. Departments are monitoring expenses monthly and ensuring that their performance falls under the critical measures that have been defined for them. This made the budget process flow smoothly and enabled us to control our expenditures when needed. This budget has incorporated some items determined to be needed based on the strategic planning done by each department in the past year.

The FY 2018-2019 budget has been prepared based on the starting guidelines of 85% for O&M, 10% for capital, and 5% for replacement / reserves. Several funds have to adjust these guidelines due to the large percent of personnel (i.e. Police Department, EMS) compared to the rest of their O&M budget. Some have large capital needs (i.e. Streets / PW Admin) compared to their personnel costs. Each Fund has a set of critical measures included with their Budget Projection sheet that have been customized for them.

The State of Illinois' economic condition continues to decline but, due to the conservative amount we have been budgeting for state income tax and the rate at which it is currently being received, income tax revenues have been projected to increase very slightly for the upcoming budget year. We will be prepared to adjust this if state funding is decreased due to legislative changes as we always assume this is a possibility. We have projected a 6% increase in sales tax collected based on current year collections coming in higher than our conservatively budgeted amounts and some growth in the retail markets. That results in a \$2.66 million budget for regular sales tax. This reflects the fact that Highland's retail base is still strong and will continue to increase as new businesses are added to our retail offerings.

We have prepared our budget with a very conservative approach, leaving room for unforeseen increases in costs and possible revenue increases due to weather conditions for the utility funds.

Following the Planning Retreat with the Mayor and the Council in 2016 and the more recent departmental strategic planning, staff has prepared a 2018-19 budget that reflects the desire to invest in aging infrastructure while maintaining current facilities and building the reserves.

Public Safety will continue to research the best possible use of the new public safety sales tax for new equipment, repairs to existing facilities, and possibly a new Public Safety Facility.

Public Works will continue on its course to replace aging water and sewer infrastructure and invest in the upgrades needed to the waste water treatment plant. Street and Alley will continue to upgrade existing streets.

Electric will continue to evaluate and replace aging poles. Efforts in this budget reflect the need to evaluate and repair the transformers in all substations and the need to further invest in smart meters.

Fiber will continue in this upcoming budget year to evaluate operations and look for efficiencies in serving our customers and increasing efforts to obtain new customers in areas served. It is also planned to utilize electrical department staff and some contractors to continue to build the system out to remaining subdivisions in the city limits.

Park and Recreation is looking to maintain its facilities and for funding for the proposed new playground at Rinderer Park.

Community Development will implement the rental inspection program in the upcoming budget year and will continue to evaluate structures that require demolition and mitigate derelict properties.

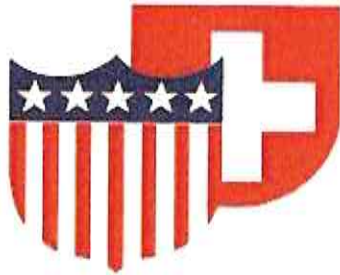
For your consideration, we submit to you the proposed operating and capital budget for the City of Highland's fiscal year of 2018/2019. Items to note include the following:

- A 4% increase in Operating and Maintenance (O&M) expenditures, coupled with a 4% increase in operating revenues.
- Transfers to reserves equal \$1,875,500, in an effort to begin rebuilding reserves for future needs.
- Total expenses are at a 20% increase from the previous year's budget due to major investments in our water and sewer infrastructure.
- The overall budget represents a surplus of \$863,370 while accomplishing capital projects and maintaining our facilities.

In closing let me thank all the Directors and Department Heads, and Kelly for their cooperation during this budget process.

Sincerely, 

Mark Latham, City Manager



City of Highland

2018-2019

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 City has established Fiber to the Premise offering voice, data, and video services to our citizens. Business and residential customers are signing up and receiving our services and we are actively pursuing new customers as the system continues to grow. The peripheral route has been completed for the Northeast and Southwest Quadrants and these roads are being traveled daily by numerous vehicles. A new water clarifier has been completed at the water treatment plant and the water and sewer departments are planning major infrastructure improvements.

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, with a projected population increase that could likely reach over 15,000 by the year 2025. 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.

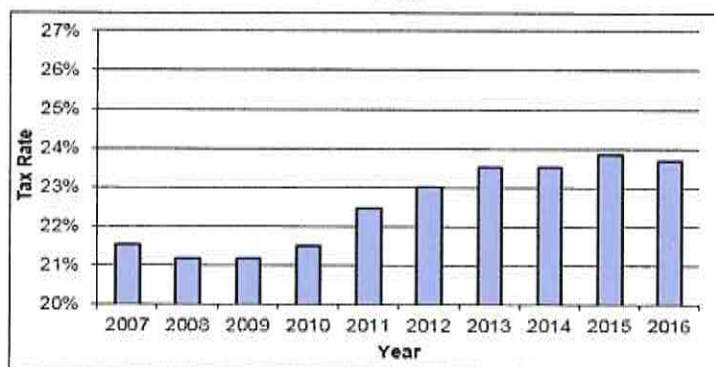
The growth of Highland and adjacent communities will strengthen its commercial market potential stimulated by an increasing number of younger households and retirees that have high spending per capita and whom tend to occupy new homes. Furthermore, Highland supports a diverse age group and housing products. 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 newly adopted Comprehensive Plan.

Growth within the City of Highland

The City of Highland experienced an increase of 1.57% in assessed valuation in 2016. Since economic conditions are still unpredictable, we anticipate a slight 1% increase in our assessed valuation based on the prior year's results. As of the most recent figure released in April of 2017, the

city-wide assessed value is \$180 million. Over the past ten years, the average annual percentage increase in assessed value is 1.19%. In addition, the property tax rate of \$2.0674 per \$100 of assessed value for the tax levy year of 2016, collected in 2017, is lower than the rate was 10 years ago in 2005 when the rate was 2.083 per \$100. This was achieved largely due to the abatement of the property tax levy related to the repayment of

FIGURE 1: City Property Tax Rate as a % of Total Rate
Saline Township
(2007-2016)



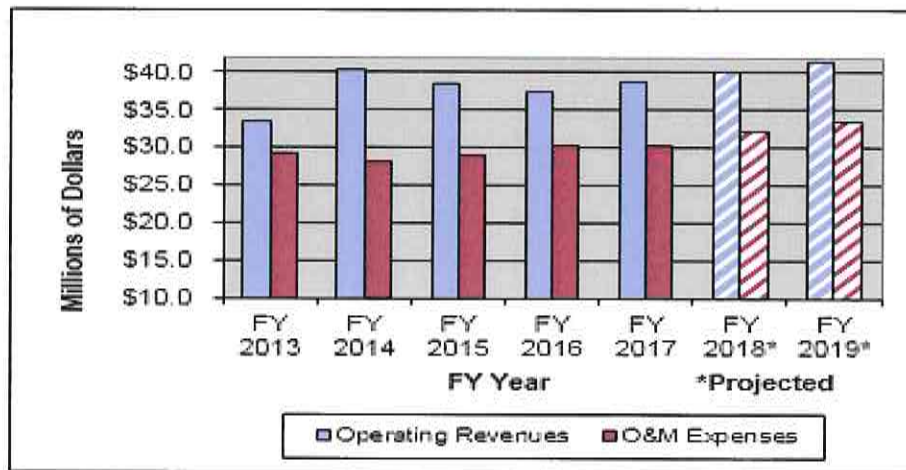
the 1997 G.O. Bond for street improvements. The abatement was possible due to the passage by voter referendum of a new 1% non-home rule sales tax in the spring of 2006. As the assessed valuations level off, the rate has to be increased slightly to ensure coverage of necessary expenses as noted in the chart.

The official population of Highland is currently 9,919 per the 2010 census figures. The additional 486 persons over the 2005 special census provided the City with approximately \$55,000 annually. This updated population count yields a 17.6% increase over the 2000 census count.

Revenues & Expenses

The proposed 2019 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 an \$863 thousand surplus. The City continues to use conservative methods for budgeting ensuring that the critical measures are continued to be met by each department in a struggling economy.

**FIGURE 2: Operating Revenues & O&M Expenses
(FY2013-FY2019)**



From an operational point of view, revenues continue to exceed expenses. The proposed total O&M expenses in FY 2019 reflect an increase of 4% from FY 2018, and equals 80% of operating revenues. This meets management's goal of 85%. Operating revenues are expected to also increase by 4% due to conservative increases in intergovernmental funding from the State of Illinois and a conservative approach to estimating utility revenues.

A majority of governmental revenues have slowed in growth due to the economy and we are anticipating minimal or no increases. Property Taxes collected continue to increase despite a lower assessed valuation. For the FY 2019 budget sales tax has been estimated to be \$2.66 million which represents a 6% increase over the prior year. State income tax will be projected to increase slightly by 2% based on the most recent collections. We are actively monitoring reductions in this funding and will be able to react accordingly if we lose some of this needed funding.

FIGURE 3: Sales Tax Revenue (Traditional 1% Only)
(FY2014-FY2019)

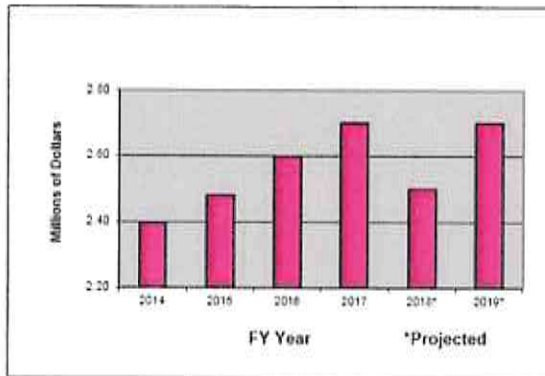


FIGURE 4: State Income Tax Revenue
(FY2014-FY2019)

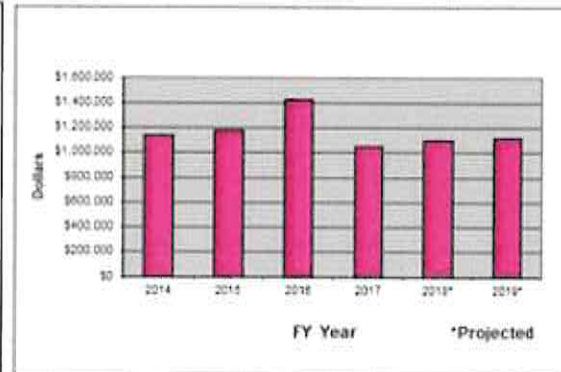


FIGURE 5: Motor Fuel Tax Revenue
(FY2014-FY2019)

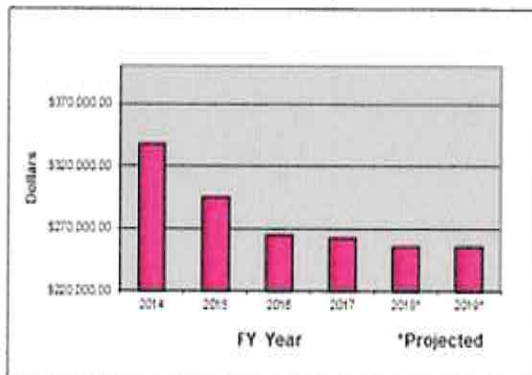
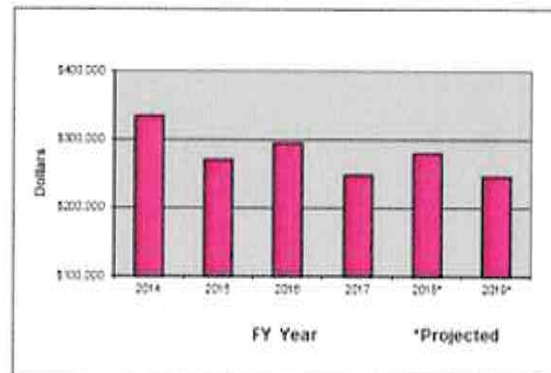
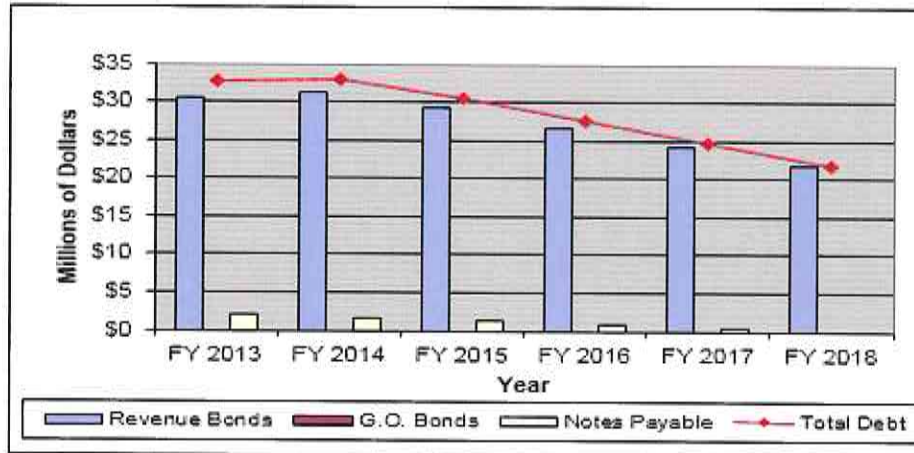


FIGURE 6: Simplified Telecommunications Tax Revenue
(FY2014-FY2019)



Long Term Debt

FIGURE 7: Long Term Debt
(FY2013-FY2018)

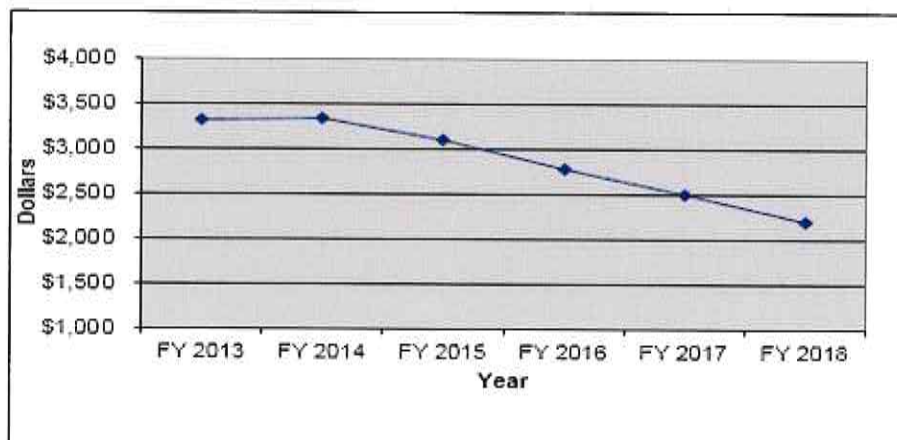


The City has shifted the classification of debt in recent years largely to revenue bonds. During FY 2011, the city issued approximately \$3.2 million in alternate revenue bonds for the Street Bond Northeast Quadrant project. The existing 2007 Street Bond funds and these new funds from the 2010 Street Bond issue were used to continue the peripheral route along with future grant and state funding needed to complete the last portion.

In addition to the bonds previously mentioned, other revenue bonds with outstanding balances include those for the purchase of the Korte Recreation Center (maturity date 2020), for sewer line improvements issued 2013, and two fiber bonds outstanding for the construction of the fiber project.

As a result of the issuance of revenue bonds, as opposed to G.O. Debt, the city's legal debt margin is 100% available. The margin, set by state statute, is based on 8.625% of the city-wide assessed value. General obligation bonds, which require voter approval, are the only type of debt that counts against the margin.

FIGURE 8: Total Debt Per Capita
(FY2013-FY2018)



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 establishment of a new mission statement, adoption of a revised comprehensive plan, changes in budgeting format, and the adoption of performance analysis are a few examples of our attempt to meet the accountability aspects of our duty as public servants.

The City has just recently completed an updated strategic plan and implemented some of these suggestions into our budgeting and long range planning processes. One of these is the addition of a measure to track the cash reserves in each department. This measure will allow us to ensure that future capital investments will be covered by reserves and not borrowed funds. We also used this budget year to plan for future investments in our aging infrastructure while also ensuring that our current facilities are maintained.

The Fiscal Year 2019 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 finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, City of Highland, PO Box 218, Highland, IL 62249.

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

CITY OF HIGHLAND
TOTAL CITY BUDGET BY CATEGORY 2018-19

	Budget FY 2017	Budget FY 2018	% of Operating Revenue	Proposed Budget FY 2019	% of Operating Revenue	% of Revenue Guidelines
Operating Revenues	\$ 39,560,770	\$ 39,696,792		\$ 41,477,099		
% Increase (Decrease) per Year	-1%	0%		4%		
Bond Proceeds	-	715,000		8,593,000		
Operating Transfers From Other Funds	6,664,510	5,391,010		5,363,400		
Total Revenues	\$ 46,225,280	\$ 45,802,802		\$ 55,433,499		
	0%	-1%		21%		
O&M Expenses	\$ 32,505,149	\$ 32,088,874	81%	\$ 33,357,999	80%	85%
% Increase (Decrease) per Year	5%	-1%		4%		
Capital	5,378,779	4,358,279	11%	12,821,110	31%	10%
Debt Service	3,743,237	3,741,160	9%	3,021,520	7%	
Transfers To Reserves	1,102,500	1,277,000	3%	1,875,500	5%	5%
Transfers For Bond Payments	2,375,610	2,374,610	6%	1,657,500	4%	
Transfers To Other Funds	3,200,000	1,745,500	4%	1,836,500	4%	
Total Expenditures	\$ 48,305,275	\$ 45,585,423	115%	\$ 54,570,129	132%	
% Increase (Decrease) per Year	2%	-6%		20%		
Excess (Deficiency) of Revenues over Expenses	\$ (2,079,995)	\$ 217,379		\$ 863,370		
Operating Revenue % Increase per Year	-1.01%	0.34%		4.48%		
O&M % Increase per Year	4.73%	-1.28%		3.96%		

General Ledger
Budget Totals by Account Type



Acct Type	Acct Description	% Chg	Proposed 2018-2019	Adopted 2017-2018
REVENUES				
R10	Property Taxes Levied for Govt Fds	4%	4,444,000	4,271,110
R12	Replacement tax	0%	156,375	156,675
R13	State Income Tax / Local Use Tax	2%	1,120,000	1,100,000
R14	Simplified Telecom Tax	-12%	245,000	280,000
R15	Other Intergovernmental	3%	1,976,557	1,915,687
R16	Sales Tax	6%	2,660,000	2,500,000
R17	NHR Sales Tax	1%	1,410,000	1,400,000
R18	Utility Tax	3%	488,668	476,749
R20	Charges for Services -Govt Fds	15%	2,501,534	2,166,800
R21	Charges for Services -Enterprise Fds	2%	23,626,555	23,101,102
R30	Building Permits and Fees	28%	125,500	97,700
R31	Connections Fees	18%	90,000	76,000
R32	Licenses and other taxes	15%	48,200	42,050
R40	Fines and Forfeitures	-12%	21,000	24,000
R50	Miscellaneous Revenue	-1%	905,625	917,409
R52	Fuel Reimb/Gen Cap Credits	0%	580,000	580,000
R53	Revenue from Use of Property	2%	92,200	90,200
R55	Bond/Loan Proceeds	1102%	8,593,000	715,000
R60	Interest Income	16%	471,285	406,210
R65	Grants	112%	36,000	17,000
R73	Transfers In	-1%	5,363,400	5,391,010
R80	Library Revenue	1%	78,600	78,100
R81	Public Safety Sales Tax	100%	400,000	0
TOTAL REVENUES		21%	55,433,499	45,802,802
EXPENSES				
E10	Personnel Services - salaries	6%	9,323,970	8,771,371
E11	Training	6%	138,100	130,800
E12	Benefits-Retirement and Taxes	-1%	2,174,250	2,189,246
E13	Benefits-Health,Life,Clothing	7%	919,650	861,400
E20	Professional Services	25%	474,400	378,500
E25	Administrative Expenses	2%	1,313,751	1,288,665
E30	Contractual Services	3%	4,080,175	3,972,247
E31	Utilities	1%	726,720	717,276
E32	Maint of Bldgs,Eq and Vehicles	0%	533,250	535,550
E33	Insurance	5%	713,600	677,500
E34	Trees	0%	51,000	51,000
E35	Purchase Power - IMEA	3%	9,969,260	9,669,558
E37	Building & Zoning	-16%	32,500	38,500
E38	Assist other Organizations	-27%	89,500	122,032
E39	Minor Equipment	-14%	279,650	324,500
E40	Supplies and Materials	-4%	979,955	1,017,230
E41	Fuels	-11%	202,700	226,950
E42	Library	23%	135,500	109,800
E70	Utility Tax	3%	488,668	476,749
E71	Incentives	57%	286,400	182,000
E80	Bad Debt	28%	445,000	348,000
Total O & M Expenses (Including Fiber)		4%	33,357,999	32,088,874
E50	Depr and Amortization	75%	35,000	20,000
E51	Capital	195%	12,786,110	4,338,279
E61	Prin Retirement	-23%	2,268,000	2,936,515
E62	Int and Fixed Charges Exp	-6%	753,002	804,445
E63	Other Debt Service Fees	159%	518	200
E73	Transfers Out - Reserves	47%	1,875,500	1,277,000
E74	Transfers Out - Bnd Payment	-30%	1,657,500	2,374,610
E75	Transfer to Other Funds	5%	1,836,500	1,745,500
TOTAL EXPENSES		20%	54,570,129	45,585,423
Net Revenue over Expenses			863,370	217,379

CITY OF HIGHLAND
DEBT SERVICE

	As of May 1, 2018					
<u>ORIGINAL BOND</u>	<u>TOTAL</u>	<u>BALANCE</u>	<u>PURCHASED</u>	<u>TYPE OF BOND</u>	<u>DUE</u>	
		<u>REMAINING</u>				
\$	5,395,000	\$	1,265,000	2003	KORTE RECREATION CENTER	10-01-2020
\$	9,680,000	\$	735,000	2007	STREET ALTERNATE REVENUE	01-01-2019
\$	8,985,000	\$	7,205,000	2010	FTTP REVENUE BONDS	01-01-2032
\$	4,225,000	\$	3,800,000	2012	FTTP Additional Bonding	01-01-2032
\$	3,199,367	\$	3,199,367	2010	2010 STREET ALTERNATE REVENUE	01-01-2030
\$	3,750,000	\$	3,210,000	2012	TIF #2 GO Bonds (Alternate Revenue)	01-01-2032
\$	2,745,000	\$	2,345,000	2013	2013 SEWER ALTERNATE REVENUE	10-01-2033
\$	37,979,367	\$	21,759,367		TOTAL	

CITY OF HIGHLAND
KORTE RECREATION CENTER

\$5,395,000 2003 KRC ALTERNATE REVENUE BOND

<u>expenses in F.Y.</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	<u>Interest Rate</u>
18-19	10/01/18	415,000.00	11,095.00	426,095.00	850,000.00	1.400%
18-19	04/01/19		8,190.00	8,190.00	850,000.00	
19-20	10/01/19	420,000.00	8,190.00	428,190.00	430,000.00	1.750%
19-20	04/01/20		4,515.00	4,515.00	430,000.00	
20-21	10/01/20	430,000.00	4,515.00	434,515.00	-	2.100%
<hr/>						
TOTAL \$		1,265,000.00	\$ 36,505.00	\$ 1,301,505.00		

CITY OF HIGHLAND
STREET CONSTRUCTION BOND

\$9,680,000 2007 STREET BOND ALTERNATE REVENUE BOND

<u>expenses in F.Y.</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>	<u>Interest Rate</u>
FY					9,680,000.00	
18-19	7/1/2018		5,880.00	5,880.00	735,000.00	
18-19	1/1/2019	735,000.00	5,880.00	740,880.00	-	3.90%
<hr/>						
TOTAL \$		735,000.00	\$ 11,760.00	\$ 746,760.00		

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

<u>expenses in F.Y.</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					3,199,366.60
18-19					3,199,366.60
18-19					3,199,366.60
19-20	535,000.00	381,786.70	153,213.30		2,817,579.90
20-21	535,000.00	362,922.60	172,077.40		2,454,657.30
21-22	535,000.00	341,035.75	193,964.25		2,113,621.55
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	248,862.65		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)
<hr/>					
TOTAL		3,199,366.60	2,690,633.40	0.00	

CITY OF HIGHLAND
FTTP BOND CONSTRUCTION

\$8,985,000 2010 FTTP BUILD AMERICA BOND (Shown net of federal interest subsidy)

<u>expenses</u> <u>in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING</u> <u>BALANCE</u>
FY					
18-19	7/1/2018		128,990.06	128,990.06	7,205,000.00
18-19	1/1/2019	410,000.00	128,990.06	538,990.06	6,795,000.00
19-20	7/1/2019		123,260.31	123,260.31	6,795,000.00
19-20	1/1/2020	425,000.00	123,260.31	548,260.31	6,370,000.00
20-21	7/1/2020		116,906.56	116,906.56	6,370,000.00
20-21	1/1/2021	435,000.00	116,906.56	551,906.56	5,935,000.00
21-22	7/1/2021		109,979.19	109,979.19	5,935,000.00
21-22	1/1/2022	450,000.00	109,979.19	559,979.19	5,485,000.00
22-23	7/1/2022		102,520.44	102,520.44	5,485,000.00
22-23	1/1/2023	465,000.00	102,520.44	567,520.44	5,020,000.00
23-24	7/1/2023		94,586.37	94,586.37	5,020,000.00
23-24	1/1/2024	480,000.00	94,586.37	574,586.37	4,540,000.00
24-25	7/1/2024		86,162.37	86,162.37	4,540,000.00
24-25	1/1/2025	500,000.00	86,162.37	586,162.37	4,040,000.00
25-26	7/1/2025		77,224.87	77,224.87	4,040,000.00
25-26	1/1/2026	515,000.00	77,224.87	592,224.87	3,525,000.00
26-27	7/1/2026		67,851.87	67,851.87	3,525,000.00
26-27	1/1/2027	535,000.00	67,851.87	602,851.87	2,990,000.00
27-28	7/1/2027		57,854.06	57,854.06	2,990,000.00
27-28	1/1/2028	555,000.00	57,854.06	612,854.06	2,435,000.00
28-29	7/1/2028		47,482.50	47,482.50	2,435,000.00
28-29	1/1/2029	575,000.00	47,482.50	622,482.50	1,860,000.00
29-30	7/1/2029		36,270.00	36,270.00	1,860,000.00
29-30	1/1/2030	595,000.00	36,270.00	631,270.00	1,265,000.00
30-31	7/1/2030		24,667.50	24,667.50	1,265,000.00
30-31	1/1/2031	620,000.00	24,667.50	644,667.50	645,000.00
31-32	7/1/2031		12,577.50	12,577.50	645,000.00
31-32	1/1/2032	645,000.00	12,577.50	657,577.50	-
	TOTAL	7,205,000.00	2,172,667.20	9,377,667.20	

CITY OF HIGHLAND
FTTP BOND CONSTRUCTION

\$4,225,000 2012 ELECTRIC SYSTEM REVENUE BONDS (FTTP)

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					4,225,000.00
18-19	7/1/2018		68,980.00	68,980.00	3,800,000.00
18-19	1/1/2019	220,000.00	68,980.00	288,980.00	3,580,000.00
19-20	7/1/2019		66,120.00	66,120.00	3,580,000.00
19-20	1/1/2020	225,000.00	66,120.00	291,120.00	3,355,000.00
20-21	7/1/2020		62,913.75	62,913.75	3,355,000.00
20-21	1/1/2021	230,000.00	62,913.75	292,913.75	3,125,000.00
21-22	7/1/2021		59,406.25	59,406.25	3,125,000.00
21-22	1/1/2022	235,000.00	59,406.25	294,406.25	2,890,000.00
22-23	7/1/2022		55,587.50	55,587.50	2,890,000.00
22-23	1/1/2023	245,000.00	55,587.50	300,587.50	2,645,000.00
23-24	7/1/2023		51,422.50	51,422.50	2,645,000.00
23-24	1/1/2024	255,000.00	51,422.50	306,422.50	2,390,000.00
24-25	7/1/2024		46,896.25	46,896.25	2,390,000.00
24-25	1/1/2025	260,000.00	46,896.25	306,896.25	2,130,000.00
25-26	7/1/2025		42,151.25	42,151.25	2,130,000.00
25-26	1/1/2026	270,000.00	42,151.25	312,151.25	1,860,000.00
26-27	7/1/2026		37,021.25	37,021.25	1,860,000.00
26-27	1/1/2027	280,000.00	37,021.25	317,021.25	1,580,000.00
27-28	7/1/2027		31,631.25	31,631.25	1,580,000.00
27-28	1/1/2028	290,000.00	31,631.25	321,631.25	1,290,000.00
28-29	7/1/2028		25,976.25	25,976.25	1,290,000.00
28-29	1/1/2029	305,000.00	25,976.25	330,976.25	985,000.00
29-30	7/1/2029		19,952.50	19,952.50	985,000.00
29-30	1/1/2030	315,000.00	19,952.50	334,952.50	670,000.00
30-31	7/1/2030		13,652.50	13,652.50	670,000.00
30-31	1/1/2031	330,000.00	13,652.50	343,652.50	340,000.00
31-32	7/1/2031		6,970.00	6,970.00	340,000.00
31-32	1/1/2032	340,000.00	6,970.00	346,970.00	-
TOTAL		3,800,000.00	1,177,362.50	4,977,362.50	

CITY OF HIGHLAND
TIF #2 IMPROVEMENTS

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

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
18-19	7/1/2018		51,031.25	51,031.25	3,210,000.00
18-19	1/1/2019	190,000.00	51,031.25	241,031.25	3,020,000.00
19-20	7/1/2019		49,131.25	49,131.25	3,020,000.00
19-20	1/1/2020	190,000.00	49,131.25	239,131.25	2,830,000.00
20-21	7/1/2020		46,281.25	46,281.25	2,830,000.00
20-21	1/1/2021	200,000.00	46,281.25	246,281.25	2,630,000.00
21-22	7/1/2021		43,281.25	43,281.25	2,630,000.00
21-22	1/1/2022	205,000.00	43,281.25	248,281.25	2,425,000.00
22-23	7/1/2022		40,206.25	40,206.25	2,425,000.00
22-23	1/1/2023	210,000.00	40,206.25	250,206.25	2,215,000.00
23-24	7/1/2023		37,056.25	37,056.25	2,215,000.00
23-24	1/1/2024	215,000.00	37,056.25	252,056.25	2,000,000.00
24-25	7/1/2024		33,831.25	33,831.25	2,000,000.00
24-25	1/1/2025	225,000.00	33,831.25	258,831.25	1,775,000.00
25-26	7/1/2025		30,175.00	30,175.00	1,775,000.00
25-26	1/1/2026	230,000.00	30,175.00	260,175.00	1,545,000.00
26-27	7/1/2026		26,437.50	26,437.50	1,545,000.00
26-27	1/1/2027	235,000.00	26,437.50	261,437.50	1,310,000.00
27-28	7/1/2027		22,618.75	22,618.75	1,310,000.00
27-28	1/1/2028	245,000.00	22,618.75	267,618.75	1,065,000.00
28-29	7/1/2028		18,637.50	18,637.50	1,065,000.00
28-29	1/1/2029	255,000.00	18,637.50	273,637.50	810,000.00
29-30	7/1/2029		14,175.00	14,175.00	810,000.00
29-30	1/1/2030	260,000.00	14,175.00	274,175.00	550,000.00
30-31	7/1/2030		9,625.00	9,625.00	550,000.00
30-31	1/1/2031	270,000.00	9,625.00	279,625.00	280,000.00
31-32	7/1/2031		4,900.00	4,900.00	280,000.00
31-32	1/1/2032	280,000.00	4,900.00	284,900.00	-
TOTAL		3,210,000.00	854,775.00	4,064,775.00	

CITY OF HIGHLAND
SEWER SYSTEM IMPROVEMENTS

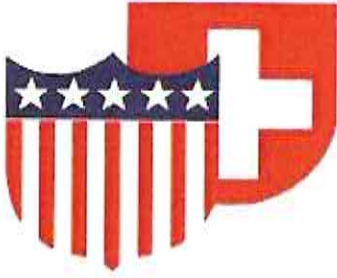
\$2,745,000 2013 ALTERNATE REVENUE SOURCE SEWERAGE SYSTEM BONDS

<u>expenses in F Y</u>	<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>REMAINING BALANCE</u>
FY					2,745,000.00
18-19	10/1/2018	115,000.00	40,767.50	155,767.50	2,230,000.00
18-19	4/1/2019		39,272.50	39,272.50	2,230,000.00
19-20	10/1/2019	120,000.00	39,272.50	159,272.50	2,110,000.00
19-20	4/1/2020		37,712.50	37,712.50	2,110,000.00
20-21	10/1/2020	125,000.00	37,712.50	162,712.50	1,985,000.00
20-21	4/1/2021		36,087.50	36,087.50	1,985,000.00
21-22	10/1/2021	125,000.00	36,087.50	161,087.50	1,860,000.00
21-22	4/1/2022		34,525.00	34,525.00	1,860,000.00
22-23	10/1/2022	130,000.00	34,525.00	164,525.00	1,730,000.00
22-23	4/1/2023		32,737.50	32,737.50	1,730,000.00
23-24	10/1/2023	135,000.00	32,737.50	167,737.50	1,595,000.00
23-24	4/1/2024		30,712.50	30,712.50	1,595,000.00
24-25	10/1/2024	140,000.00	30,712.50	170,712.50	1,455,000.00
24-25	4/1/2025		28,507.50	28,507.50	1,455,000.00
25-26	10/1/2025	145,000.00	28,507.50	173,507.50	1,310,000.00
25-26	4/1/2026		26,115.00	26,115.00	1,310,000.00
26-27	10/1/2026	150,000.00	26,115.00	176,115.00	1,160,000.00
26-27	4/1/2027		23,527.50	23,527.50	1,160,000.00
27-28	10/1/2027	155,000.00	23,527.50	178,527.50	1,005,000.00
27-28	4/1/2028		20,737.50	20,737.50	1,005,000.00
28-29	10/1/2028	160,000.00	20,737.50	180,737.50	845,000.00
28-29	4/1/2029		17,537.50	17,537.50	845,000.00
29-30	10/1/2029	165,000.00	17,537.50	182,537.50	680,000.00
29-30	4/1/2030		14,237.50	14,237.50	680,000.00
30-31	10/1/2030	170,000.00	14,237.50	184,237.50	510,000.00
30-31	4/1/2031		10,837.50	10,837.50	510,000.00
31-32	10/1/2031	180,000.00	10,837.50	190,837.50	330,000.00
31-32	4/1/2032		7,012.50	7,012.50	330,000.00
32-33	10/1/2032	170,000.00	7,012.50	177,012.50	160,000.00
32-33	4/1/2033		3,400.00	3,400.00	160,000.00
33-34	10/1/2033	160,000.00	3,400.00	163,400.00	-
TOTAL		2,345,000.00	766,687.50	3,111,687.50	

CITY OF HIGHLAND



GENERAL ADMINISTRATION



City of Highland

General Administration

Kelly Korte, Director of Finance

Lisa Schoeck, Director of Human Resources

2018-2019 Budget Goals

Critical Measures

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

- Continue to set aside at least 3% of revenue for capital replacements and at least 2% for cash reserves with emphasis on rebuilding reserves.
- Continue to utilize all available personnel resources with cross training to keep revenue dedicated to personnel less than 50%.
- Revenue dedicated to O&M Expenses will not exceed 70%.

Major Initiatives

- Continue to offer the best possible customer service for our residents and city personnel.
- Ensure that City Hall has the knowledge and information to assist employees and citizens and that it is the hub of all City activities.
- Improve use of technology for employees and citizens.
- Continue to cross train all City Hall employees to ensure all resources are available when citizens or employees are in need of our services and prepare for workforce succession.
- Continue to work on benefit, wellness and safety program initiatives to assist in controlling costs and enhancing the employee environment

GENERAL ADMINISTRATION

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Property / Replacement Tax	\$ 630,000	\$ 645,000	651,450	657,965	664,544	671,190
Sales Tax	36,875	45,000	45,450	45,905	46,364	46,827
Income Tax	24,000	24,000	24,240	24,482	24,727	24,974
Telecommunications Tax	11,200	8,000	8,080	8,161	8,242	8,325
Auto Rental Tax	6,500	8,250	8,333	8,416	8,500	8,585
Hotel Tax	42,000	48,000	48,480	48,965	49,454	49,949
Administration Fees	1,254,265	1,279,351	1,292,145	1,305,066	1,318,117	1,331,298
Parks Allocation	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Rental / Leases	58,000	60,000	60,000	60,000	60,000	60,000
Interest Income	20,000	35,000	35,350	35,704	36,061	36,421
Operating Transfers In	0	0	0	0	0	0
Misc Revenues	198,500	198,500	200,485	202,490	204,515	206,560
Total Revenues Projected	1,981,340	2,051,101	2,074,012	2,097,152	2,120,524	2,144,129
Operating Transfers Out	(434,500)	(434,500)	(432,705)	(434,515)	0	0
Revenue for Operations	\$ 1,546,840	\$ 1,616,601	\$ 1,641,307	\$ 1,662,637	\$ 2,120,524	\$ 2,144,129
Revenue Allocation:						
Operating & Maintenance Allocation	85%	1,314,814	1,374,111	1,395,111	1,413,242	1,802,445
Capital Expenditures Allocation	10%	154,684	161,660	164,131	166,264	214,413
Cash Reserve & Equip Repl Allocation	5%	77,342	80,830	82,065	83,132	107,206
Operating & Maintenance:						
Personnel	\$ 933,580	\$ 973,240	\$ 977,705	\$ 997,259	\$ 1,017,204	\$ 1,037,548
Professional	112,500	132,500	119,150	121,533	123,964	126,443
Contractual	231,300	257,500	256,150	261,273	266,498	271,828
Supplies	28,550	24,600	25,092	25,594	26,106	26,628
Total O&M Projected	\$ 1,305,930	\$ 1,387,840	\$ 1,378,097	\$ 1,405,659	\$ 1,433,772	\$ 1,462,447
Capital Projection	35,000	18,000	35,000	0	0	60,000
Capital Reserve Transfer In from 004	0	0	0	0	0	0
Transfer to Reserves for Gen Admin & Comm Dev	205,000	210,000	228,000	256,000	686,000	621,000
Cash Expenditures	1,340,930	1,405,840	1,413,097	1,405,659	1,433,772	1,522,447
Transfers Out	639,500	644,500	660,705	690,515	686,000	621,000
Total Expenditures & Transfers Projected	\$ 1,980,430	\$ 2,050,340	\$ 2,073,802	\$ 2,096,174	\$ 2,119,772	\$ 2,143,447
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 910	\$ 761	\$ 210	\$ 978	\$ 752	\$ 682

GENERAL ADMINISTRATION'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	65.9%		66.4%	67.0%	67.6%	68.2%
Property Tax as a Percentage of Revenue will not exceed 35%						
Actual Property Tax / Revenue	29.8%	29.5%	29.5%	29.5%	29.5%	29.4%
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	47.1%	47.4%	47.1%	47.6%	48.0%	48.4%
Reserves Balance October 2017	\$548,205	\$558,205	\$611,205	\$692,205	\$1,203,205	\$1,649,205
Reserves to Cover 90 days O&M Costs	\$322,010	\$342,207	\$339,805	\$346,601	\$353,533	\$360,603

GENERAL ADMINISTRATION

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 0 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
001-011-4-311-10	Property Tax-General	569,583.33	588,882.88	447,275.95	580,000.00	605,000.00	
001-011-4-312-10	Replacement Tax-General	38,408.93	58,343.50	22,852.06	40,000.00	40,000.00	
001-011-4-313-10	Sales Tax	36,709.23	39,644.37	19,871.42	36,875.00	45,000.00	
001-011-4-313-11	Hotel/Motel Tax	44,950.05	41,042.14	31,244.12	42,000.00	48,000.00	
001-011-4-314-15	Sales Tx Alloc - Gen >Krc						
001-011-4-314-18	Tax Allocation - Gen >Prks	(300,000.00)	(300,000.00)	(150,000.00)	(300,000.00)	(300,000.00)	
001-011-4-315-10	State Income Tax	56,854.27	41,867.37	18,149.08	24,000.00	24,000.00	
001-011-4-321-11	Simplified Muni Telecom Tx	11,756.56	9,903.84	4,682.64	11,200.00	8,000.00	
001-011-4-321-21	Auto Rental Tax	6,694.26	8,072.11	4,587.28	8,500.00	8,250.00	
001-011-4-341-10	Misc General Admin	165,668.68	193,097.18	112,065.00	195,000.00	195,000.00	includes IT salary reimbursement
001-011-4-341-11	Minutes Of Council Migs						
001-011-4-341-20	Admin Rev-Frm Electric	691,872.00	691,872.00	352,854.00	705,712.00	719,826.00	
001-011-4-341-21	Admin Rev From Water	194,748.00	194,748.00	99,324.00	198,645.00	202,618.00	
001-011-4-341-22	Admin Rev From Sewer	153,756.00	153,756.00	78,414.00	156,825.00	159,962.00	
001-011-4-341-23	Admin Rev From Ambulance	39,252.00	39,252.00	20,016.00	40,052.00	40,833.00	
001-011-4-341-25	Admin Rev From Solid Waste	125,052.00	125,052.00	63,774.00	127,551.00	130,102.00	
001-011-4-341-26	Admin Rev From FTTIP		24,896.00	12,750.00	25,500.00	26,010.00	
001-011-4-341-30	Admin Rev From Swim Pool						
001-011-4-343-11	Rental/Lease Revenue Gen.	57,588.00	64,359.00	29,172.00	58,000.00	60,000.00	
001-011-4-351-10	Interest Income	23,085.11	45,936.51	18,714.90	20,000.00	35,000.00	
001-011-4-371-15	Grants						
001-011-4-371-16	Loan Proceeds						
001-011-4-371-42	Donations-Good Samaritan	5,146.08	3,688.00	1,836.49	3,500.00	3,500.00	
001-011-4-371-90	Overpayments						
001-011-4-381-21	From City Prop/Eq/Reserves	-40,000.00					
001-011-4-381-80	From Electric						
TOTAL REVENUE		1,963,134.50	2,022,513.96	1,185,584.94	1,961,340.00	2,051,101.00	
001-011-5-110-00	Regular Salaries	767,036.16	779,449.08	378,289.28	832,500.00	858,000.00	
001-011-5-120-00	Overtime	2,203.82	2,830.22	1,255.14	4,000.00	3,000.00	
001-011-5-130-00	Benefits - Health & Life	111,163.72	108,618.00	47,353.15	97,000.00	112,000.00	
001-011-5-131-00	Benefits - Other	47,398.81					
001-011-5-180-00	Unemployment Ins						
001-011-5-170-00	Salary/Car Allowance	78.21	78.12	36.00	80.00	240.00	
001-011-5-220-00	Legal / Attorney Fees	110,435.22	114,053.18	39,733.61	100,000.00	90,000.00	
001-011-5-230-00	Engineering / Consulting	2,254.50		5,985.00		30,000.00	
001-011-5-240-00	Training And Travel	6,820.64	11,003.25	7,652.55	12,500.00	12,500.00	Waive Compensation Study
001-011-5-310-00	Telephone / Communications	7,267.26	7,937.59	3,933.80	7,500.00	7,000.00	
001-011-5-320-00	Postage	36,384.13	35,139.98	18,429.82	36,500.00	36,000.00	
001-011-5-330-00	Utilities	12,528.78	12,351.15	5,055.44	12,500.00	12,500.00	
001-011-5-340-00	Rentals And Leases	4,566.19	1,517.58	2,461.68	1,800.00	4,500.00	
001-011-5-350-00	Insurance	6,352.61	14,644.95		10,000.00	11,000.00	
001-011-5-360-00	Equipment Maint And Repair	5,139.83	7,153.33	2,647.48	8,000.00	6,500.00	
001-011-5-360-10	Vehicle Maint/Repair	1,412.46	1,615.53	815.03	2,000.00	2,000.00	
001-011-5-370-00	Transportation Reimburse		18.36				
001-011-5-380-00	Building Maintenance	1,041.40	1,933.78	6,949.72	10,000.00	12,500.00	includes PW Air Conditioner Replacement
001-011-5-390-00	Other Contractual Services	70,080.17	66,407.32	24,681.58	60,000.00	55,000.00	
001-011-5-390-31	Tourism & Convention	35,148.00	17,790.25	10,440.00	24,000.00	28,000.00	
001-011-5-390-32	Chamber Of Commerce	18,000.00	24,000.00	10,000.00	18,000.00	22,000.00	requested \$24,000
001-011-5-390-37	Utility Assist.To Agencies						
001-011-5-390-50	Contractual/Technological	55,832.57	11,936.92	6,827.43	8,000.00	12,500.00	Springbrook upgrade
001-011-5-391-00	Technological IT Services		41,880.00	19,270.43	35,000.00	50,000.00	PC's, phone upgrades, shared services
001-011-5-410-00	Office Supplies	3,227.06	4,197.17	967.15	4,000.00	3,500.00	
001-011-5-420-00	Fuels For Vehicles/Equip	2,106.22	1,703.55	696.61	2,250.00	1,800.00	
001-011-5-430-00	Operating Supplies	18,316.59	10,414.62	5,254.72	15,000.00	12,500.00	
001-011-5-440-00	Safety & Uniform Supplies	1,077.62	119.95	54.00	1,500.00	1,000.00	
001-011-5-450-00	Main/Repair Supplies	213.18	84.22	166.99	300.00	300.00	
001-011-5-460-00	Vehicle Maint Supplies	139.47	288.00		500.00	500.00	
001-011-5-470-00	Minor Equipment	11,864.26	5,539.19	411.07	5,000.00	5,000.00	
001-011-5-510-00	Land						
001-011-5-520-00	Buildings & Structures						
001-011-5-530-00	Equipment					18,000.00	
001-011-5-550-00	Other Capital Improvements			26,925.00	35,000.00		
001-011-5-585-00	Depreciation Expenses						
001-011-5-730-30	Transfer to Gen Fd Reserve	116,797.05	118,201.92				
001-011-5-730-48	Trans to City Prop/Eq/Reserves		125,000.00		30,000.00	10,000.00	
001-011-5-730-54	Trans to Comm Dev Reserve	175,000.00	175,000.00	100,000.00	175,000.00	200,000.00	
001-011-5-730-58	Transfer To Rec Facility	431,003.00	428,500.00	423,500.00	434,500.00	434,500.00	
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						
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		2,060,888.73	2,126,407.30	1,147,893.59	1,960,430.00	2,050,340.00	
REVENUE OVER EXPENSES		(97,754.23)	(103,893.34)	37,591.35	910.00	761.00	

City of Highland, Illinois
 General Administration
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Roof Replacement					60,000
Total Building Account #520	0	0	0	0	60,000
Equipment Account #530					
Council Chambers Sound System Upgrade	18,000				
Total Equipment Account #530	18,000	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					
Wayfinding Signage		35,000			
Total Other Capital Improvements Account #550	0	35,000	0	0	0
Total Capital Expenditures Projected	18,000	35,000	0	0	60,000
ADA Accessibility Future Costs		8,950			

REQUEST FOR HOTEL/MOTEL TAX

<u>Budget Year ></u>	Budget 2016-17	Updated 2016-17	Budget 2017-18	Budget 2018-19
Total estimated revenue	\$ 52,000	\$ 42,000	\$ 42,000	\$ 48,000
Chamber of Commerce	\$ (24,000)	\$ (24,000)	\$ (18,000)	\$ (22,000)
Balance for other projects	\$ 28,000	\$ 18,000	\$ 24,000	\$ 26,000
Gun Show + 2 ads - January	\$ 1,500	\$ 1,050	\$ 1,125	\$ 1,125
Swap Meet - Dick Connor	\$ 800	\$ 500	\$ 600	\$ 600
Miscellaneous	\$ 1,500	\$ -	\$ 1,950	\$ 2,575
Fireworks Display	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Marketing KRC	\$ 1,500		\$ 1,125	\$ 1,500
Art in the Park-Highland Arts Council	\$ 8,000	\$ 8,000	\$ 6,000	\$ 7,000
Madison County Fair	\$ 6,000		\$ 4,500	\$ 4,500
C of C (Billboard Changes)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Highland Optimist ShootOut	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Other	\$ 28,000	\$ 18,250	\$ 24,000	\$ 26,000
Balance	\$ -	\$ (250)	\$ -	\$ -

CITY OF HIGHLAND



PUBLIC SAFETY

Police Department
Ambulance Service (EMS)
Fire Department

Introduction and Statement of Budgetary Goals **Highland Police Department 2018-2019**

The Highland Police Department is a full service police department which currently consists of twenty-seven full time employees. This includes the Chief of Police, a Lieutenant, four Sergeants, twelve Patrol Officers, two Detectives, an Operations Manager, and six Telecommunicators. The Police Department also employs five part-time school Crossing Guards.

While the police department provides a wide range of services to the City of Highland in regards to law enforcement and related areas, the department also provides emergency EMS and Fire dispatch services for the Highland Fire Department as well as neighboring communities and unincorporated areas. The Police Department augments its ability to suppress and investigate crime through the department's cooperation with the St. Louis Metropolitan Major Case Squad, The Child Death Investigation Task Force, and the Mobile Field Force through the Illinois Law Enforcement Alarm System (ILEAS). The Police Department has investigators and officers specifically assigned to these units on an "as needed" basis. The Police Department also partners with other organizations including the Illinois State Police, Madison County Sheriff's Office, FBI, DEA, ATF and other local law enforcement agencies as the need presents itself.

Along with its law enforcement obligation the Highland Police Department is tasked with emergency management responsibilities. This calls for coordination with Madison County Emergency Management, Illinois Emergency Management Agency, and the Federal Emergency Management Agency. The purpose of emergency management is to mitigate loss of life, injuries, and damage due to natural and man-made disasters.

The police facility is located at 820 Mulberry which is accessed by residential streets which feed off Broadway and Walnut. The facility was constructed in 1982 for a staff of approximately seventeen employees. There are three report writing stations throughout the facility for officers to meet with residents and/or complete reports. The current police vehicle fleet consists of six marked patrol vehicles, one covert vehicle, two administrative vehicles, and two detective vehicles.

2018-2019 Budget Goals:

- Purchase replacement SUV Police Interceptor for patrol fleet.
- Re-establish a School Resource Officer at the High School. This would require hiring an additional officer. We are seeking a 75% reimbursement from the school district for the position.
- Expand the city camera project and grow the infrastructure to support cameras at our utility departments and traffic corridors in/out of Highland.
- Purchase a cellular data retrieval system for our investigations. Phone information continues to be a vital aspect to many investigations as an intelligence gathering resource.
- Purchase an unmanned traffic speed and traffic counter. This is a covert unit that will be used to validate traffic complaints and provide data for appropriate sign placement.
- Send Lt. Conrad to the Southern Police Institute Staff and Command School.
- Begin the design/renovation process a new police department. Initial stages include property/building acquisition and floorplan layout.
- Continue to provide the highest level of police service and remain fiscally responsible.
- Continue to meet the ever growing unfunded mandates directed by the State and Federal Government as they relate to law enforcement, emergency management and homeland security.
- Address facility needs as they arise. A preventative maintenance schedule is in place to further reduce costs. This includes filter changes, grease point inspections, and wiring inspections.
- Continue to maintain IT infrastructure needs on all systems to insure long-term consistency and performance.

- Maintain quality of equipment. The Highland Police Department has been fortunate in that it has been provided many of the most current tools available to law enforcement especially in regards to officer safety. The department needs to continually assess the condition of current equipment and consider timely replacement with financial soundness, such as the replacement of police vehicles before major and timely repairs occur.
- Continue to explore funding alternatives such as grants for equipment and programs.

The Highland Police Department will continue its "community commitment" vision and strive to increase professional standards and service.

POLICE DEPARTMENT BUDGET PROJECTIONS

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Revenue							
Property / Replacement Tax	\$ 154,750	\$ 157,750	159,328	160,921	162,530	164,155	
Sales Tax	1,475,000	1,550,000	1,581,000	1,612,620	1,644,872	1,677,770	
Public Safety Sales Tax	0	200,000	350,000	350,000	350,000	350,000	
Income Tax	649,000	649,000	661,980	675,220	688,724	702,498	
Telecommunications Tax	165,200	145,000	146,450	147,915	149,394	150,888	
Fines	24,000	21,000	21,420	21,848	22,285	22,731	
Grants	1,000	1,000	1,000	1,000	1,000	1,000	
Video Gaming	85,000	100,000	107,500	115,563	124,230	133,547	
Overtime / SRO Reimbursement	0	75,000	75,000	75,000	75,000	75,000	
Misc Revenues	42,050	46,200	47,355	48,539	49,752	50,996	
Total Revenues Projected	2,596,000	2,944,950	3,151,033	3,208,625	3,267,787	3,328,585	
Revenue Allocation:							
Operating & Maintenance Allocation	95%	2,466,200	2,797,703	2,993,481	3,048,193	3,104,398	3,162,156
Capital Expenditures Allocation	3%	77,880	88,349	94,531	96,259	98,034	99,858
Cash Reserve & Equip Repl Allocation	2%	51,920	58,899	63,021	64,172	65,356	66,572
Operating & Maintenance:							
Personnel	2,274,411	2,435,000	2,483,700	2,533,374	2,584,041	2,635,722	
Professional	34,000	37,500	38,250	39,015	39,795	40,591	
Contractual	148,405	138,895	141,673	144,506	147,396	150,344	
Supplies	69,800	90,400	92,208	94,052	95,933	97,852	
Total O&M Projected	2,526,616	2,701,795	2,755,831	2,810,948	2,867,166	2,924,510	
Capital Projection	69,000	30,000	60,000	60,000	60,000	60,000	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves 004	0	213,000	335,000	337,000	340,000	344,000	
Cash Expenditures	2,595,616	2,731,795	2,815,831	2,870,948	2,927,166	2,984,510	
Transfers Out	0	213,000	335,000	337,000	340,000	344,000	
Total Expenditures & Transfers Projected	2,595,616	2,944,795	3,150,831	3,207,948	3,267,166	3,328,510	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 384	\$ 155	\$ 202	\$ 677	\$ 621	\$ 76	

POLICE DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 96%						
Actual Revenue Dedicated to O&M	97.3%	91.7%	87.5%	87.6%	87.7%	87.9%
Revenue Dedicated to Capital will not exceed 3%						
Actual Revenue Dedicated to Capital	2.7%	1.0%	1.9%	1.9%	1.8%	1.8%
Revenue Dedicated to Personnel Costs will not exceed 86%						
Actual Revenue Dedicated to Personnel Costs	87.6%	82.7%	78.8%	79.0%	79.1%	79.2%
O&M Costs per Capita will not exceed \$275	\$255	\$272				
O&M Cost per Service Call will not exceed \$250	\$202	\$216				
Number of Sworn Officers per Capita will not exceed \$525	519	496				
Number of Sworn Officers per 1,000 population will not exceed 2.54	2.02	2.02				
Per Capita (not including additional students)	9,919	9,919				
Number of Service Calls Estimated	12,500	12,500				
Number of Sworn Officers Including Chief	20	20				
Reserves Balance October 2017	\$759,358	\$972,358	\$1,307,358	\$1,644,358	\$1,984,358	\$2,328,358
Reserves to Cover 90 days O&M Costs	\$623,001	\$666,196	\$679,520	\$693,110	\$706,973	\$721,112

POLICE DEPARTMENT

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2016-18 Budget	Comments
001-012-4-311-11	P.Tax-Police	128,418.04	132,830.16	100,803.91	133,000.00	136,000.00	
001-012-4-311-17	P.Tax-Crossing Guards	12,026.75	12,380.19	7,838.24	10,000.00	10,000.00	
001-012-4-312-11	R.Tax-Police	11,937.75	17,511.91	6,811.21	11,000.00	11,000.00	
001-012-4-312-17	R.Tax-Crossing Guards	764.22	1,121.07	441.30	750.00	750.00	
001-012-4-313-10	Sales Tax	1,548,366.67	1,585,775.01	798,856.47	1,475,000.00	1,550,000.00	
001-012-4-313-11	Public Safety Sales Tax					200,000.00	split with fire for future improvements partial year
001-012-4-315-10	State Income Tax	838,600.49	817,543.79	433,088.47	649,000.00	649,000.00	
001-012-4-321-11	Simplified Muni Telecom Tx	173,408.32	146,081.61	69,068.91	165,200.00	145,000.00	
001-012-4-321-50	License-Liquor Peddler Etc	12,035.00	14,037.40	16,166.80	12,000.00	16,000.00	
001-012-4-321-51	Video Gaming Revenue	72,953.06	88,869.95	51,840.35	85,000.00	100,000.00	
001-012-4-321-52	Pet Tags Only	155.00	200.00	90.00	50.00	200.00	
001-012-4-342-00	Misc Code Enforcement						
001-012-4-342-10	Misc Police	53,014.08	49,731.90	19,918.70	30,000.00	30,000.00	
001-012-4-342-39	DUI Fine Money	1,452.00	1,146.00	354.00	1,000.00	1,000.00	
001-012-4-342-40	Drug Seizure Rev-Federal						
001-012-4-342-41	Drug Seizure Rev-State		585.49	697.49			
001-012-4-342-44	Donations - Police Dept	200.00	700.00				
001-012-4-342-45	Overtime/Sic Reimbursement		-	-		75,000.00	75% reimbursement of SRO
001-012-4-348-20	Gain on Sale of Asset	1,828.90					
001-012-4-351-10	Fines & Penalties Police	28,364.58	10,768.94	8,829.36	23,000.00	20,000.00	
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				1,000.00	1,000.00	
001-012-4-371-15	Grants		1,154.00				
001-012-4-381-21	Transfer from City Prop Reserves	150,000.00					
TOTAL REVENUE		3,033,526.08	2,686,217.42	1,614,703.21	2,596,000.00	2,944,950.00	
001-012-5-110-00	Regular Salaries	1,860,141.91	1,936,484.44	919,533.03	51,968,011.00	52,108,400.00	To Include 25% for SRO
001-012-5-110-10	Salaries-SRO Reimbursable						
001-012-5-110-17	Salaries-Crossing Guards	10,420.00	8,460.00	2,830.00	10,750.00	10,000.00	
001-012-5-120-00	Overtime	94,730.65	97,001.48	55,296.77	86,000.00	88,000.00	
001-012-5-120-10	Overtime-School Reimbursed						
001-012-5-120-11	Overtime-Races Reimbursed						
001-012-5-130-00	Benefits - Health & Life	205,305.33	171,627.50	95,058.87	200,000.00	218,500.00	
001-012-5-131-00	Benefits - Other	107,309.32					
001-012-5-131-10	Cleaning Allowance	8,400.00	9,400.00		11,650.00	12,100.00	
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 Serv						
001-012-5-220-00	Legal / Attorney Fees	23,456.65	26,836.57	8,738.93	21,000.00	19,500.00	
001-012-5-240-00	Training And Travel	14,779.75	16,718.52	8,974.85	13,000.00	18,000.00	SPI, FBI
001-012-5-260-00	Waste Removal						
001-012-5-310-00	Telephone / Communications	15,152.45	14,774.54	8,021.81	15,000.00	13,900.00	
001-012-5-320-00	Postage	726.08	810.69	210.75	600.00	850.00	
001-012-5-330-00	Utilities	14,944.15	16,040.96	8,161.06	16,700.00	17,420.00	
001-012-5-340-00	Rentals And Leases	6,709.85	7,047.91	3,162.70	7,000.00	2,800.00	
001-012-5-350-00	Insurance	4,105.58	8,533.18		5,500.00	5,500.00	
001-012-5-360-00	Equipment Maint And Repair	1,260.72	5,771.95	2,400.77	1,200.00	3,400.00	
001-012-5-360-10	Vehicle Maint/Repair	15,465.95	13,517.69	6,426.64	15,000.00	14,600.00	
001-012-5-370-00	Transportation Reimburs						
001-012-5-380-00	Building Maintenance		5,731.33	5,298.00	2,500.00	2,700.00	
001-012-5-390-00	Other Contractual Services	37,095.33	33,545.25	16,857.88	23,000.00	22,000.00	
001-012-5-390-21	Police & Fire Commission	1,049.00	5,050.00	375.00	4,000.00	2,175.00	
001-012-5-390-50	Contractual/Technological	59,848.53	10,884.30	7,470.31	11,000.00	13,400.00	
001-012-5-391-00	Technological IT		38,748.38	18,271.73	46,755.00	40,000.00	
001-012-5-390-88	Animal Shelter/Impoundment		10.00		150.00	150.00	
001-012-5-410-00	Office Supplies	1,254.72	1,077.11	102.03	1,000.00	1,000.00	
001-012-5-420-00	Fuels For Vehicles/Equip	27,588.84	28,922.24	17,926.48	28,000.00	30,000.00	
001-012-5-430-00	Operating Supplies	9,600.31	20,733.74	3,438.16	12,000.00	10,000.00	
001-012-5-440-00	Safety & Uniform Supplies	21,423.80	24,302.66	8,627.60	18,000.00	20,400.00	
001-012-5-450-00	Maint/Repair Supplies	162.34	318.69	125.93	300.00	500.00	
001-012-5-460-00	Vehicle Maint Supplies	934.73	967.81	733.05	1,000.00	1,000.00	
001-012-5-470-00	Minor Equipment	22,746.28	50,255.57	11,091.51	9,500.00	27,500.00	Includes Cellbrite software and training
001-012-5-470-15	Emergency Mgt Agency						
001-012-5-510-00	Land						
001-012-5-520-00	Buildings & Structures						
001-012-5-530-00	Equipment			65,692.00	69,000.00	30,000.00	One patrol vehicle
001-012-5-550-00	Other Capital Improvements			20,633.60			
001-012-5-590-00	Reimbursable Expenses						
001-012-5-595-00	Depreciation Expenses	107,961.03	158,904.50				
001-012-5-564-00	Amortization Expense	190.00					
001-012-5-730-48	Trans To City Prop/Equip/Reserves		100,000.00			213,000.00	
001-012-5-810-00	Bad Debt						
TOTAL EXPENSES		2,868,783.10	2,812,667.01	1,295,476.48	2,595,616.00	52,944,795.00	
REVENUE OVER EXPENSES		364,764.96	(126,449.59)	319,226.75	364.00	155.00	

City of Highland, Illinois
 Police Department
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
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					
Vehicle Replacement	30,000	60,000	60,000	60,000	60,000
Total Equipment Account #530	30,000	60,000	60,000	60,000	60,000
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Public Safety Facility Infrastructure Planning					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	30,000	60,000	60,000	60,000	60,000
 ADA Accessibility Future Costs		37,700			

Highland Fire Department - Emergency Medical Services Division

2018-2019 Budget Goals

Highland Emergency Medical Service (HEMS) provides emergency medical treatment and transport to a service area consisting of six communities covering approximately two hundred-eighty squares miles with a population of over 28,000 residents. Staffing for HEMS consists of one EMS Chief, one Operations Manager, 16 full-time EMS providers and 10 part-time EMS providers.

In FY 2019 HEMS plans to focus in the following areas:

- Assist with the development of plans regarding the remodeling of Fire Station 1 and possible acquisition and remodeling of a second facility allowing for growth and better distribution of EMS assets and capabilities within the City of Highland.
- Update job/duty descriptions.
- Increase educational opportunities to include supervisory and/or management training.
- Partner with all city departments to share information and assist, wherever and whenever possible, in order to improve understanding, cooperation and efficiency between these agencies.
- Continue to work with all city departments to improve emergency preparedness and incident management capabilities.
- Create, review / revise, and implement internal policies and practices concerning: Active Shooter, Opioid Exposure to EMS personnel, Personnel professional development.
- Increase awareness of homeland security issues as they relate to preparing personnel and protecting this community. This includes the issues of cyber vulnerabilities as they arise, seeing as nearly everything is controlled by computer today.
- Continue planning for the replacement of 4 cardiac monitors, with estimated purchase to occur in FY 2019.

Ambulance							
		Current	FY	FY	FY	FY	FY
		Fiscal Year	2019	2020	2021	2022	2023
Revenue							
Property / Replacement Tax		\$ 457,000	\$ 463,000	\$ 467,630	\$ 472,306	\$ 477,029	\$ 481,800
Charges for Services		1,200,000	1,546,724	1,593,126	1,640,919	1,690,147	1,740,851
Intergovernmental Taxes		281,672	318,966	322,156	325,377	328,631	331,917
Misc Revenues		3,500	3,500	3,535	3,570	3,606	3,642
Operating Transfer In		0	0	0	0	0	0
Total Revenues Projected		1,942,172	2,332,190	2,386,446	2,442,173	2,499,413	2,558,211
Revenue Allocation:							
Operating & Maintenance Alloca	85%	1,650,846	1,982,362	2,028,479	2,075,847	2,124,501	2,174,479
Capital Expenditures Allocation	10%	194,217	233,219	236,645	244,217	249,941	255,821
Cash Reserve & Equip Repl Allc	5%	97,109	116,610	119,322	122,109	124,971	127,911
Operating & Maintenance:							
Personnel		1,329,000	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
Professional		49,532	57,833	59,279	60,761	62,280	63,837
Contractual		125,700	140,000	125,500	128,638	131,853	135,150
Supplies		104,200	96,800	99,220	101,701	104,243	106,849
Bad Debt / Non Billable Writeoffs		300,000	405,000	415,125	425,503	436,141	447,044
Total O&M Projected		1,908,432	2,199,633	2,236,624	2,292,539	2,349,853	2,408,599
Capital Projection		0	116,981	170,131	131,971	96,823	119,882
Capital Reserve Transfer In from 004		0	0	21,000	0	0	0
Transfer to Reserves 004		\$ 33,000	\$ 15,000	\$ -	\$ 17,000	\$ 52,000	\$ 29,000
Cash Expenditures		1,908,432	2,316,614	2,406,755	2,424,510	2,446,676	2,528,481
Transfers Out		33,000	15,000	0	17,000	52,000	29,000
Total Expenditures & Transfers Projected		1,941,432	2,331,614	2,406,755	2,441,510	2,498,676	2,557,481
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
		\$ 740	\$ 576	\$ 692	\$ 663	\$ 738	\$ 729

AMBULANCE DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M without Bad Debt/Writeoffs will not exceed 85%							
Actual Revenue Dedicated to O&M		82.8%	77.0%	76.3%	76.4%	76.6%	76.7%
Revenue Dedicated to Capital will not exceed 10%							
Actual Revenue Dedicated to Capital		0.0%	5.0%	7.1%	5.4%	3.9%	4.7%
Revenue Dedicated to Personnel will not exceed 70%							
Actual Revenue Dedicated to Personnel		68.4%	64.3%	64.4%	64.5%	64.6%	64.7%
Net Revenue per Service Call will Exceed \$370							
Number of Service Calls (including transfers)		2,478	2,470	2,470	2,470	2,470	2,470
Estimated Net Collection Rate							
		82%					
Highland - Per Capita							
Cost of Taxes Per Call - Highland		\$ 9,919	\$ 9,919				
Highland - Number of Calls		239.74	242.98				
Grantfork FD - Per Capita							
Cost of Taxes Per Call - Grantfork FD		\$ 1,000	\$ 1,000				
Grantfork FD - Number of Calls		473.73	522.69				
Highland Pierron FD - Per Capita							
Cost of Taxes Per Call - Highland Pierron FD		\$ 8,500	\$ 8,500				
Highland Pierron FD - Number of Calls		531.49	628.29				
St. Jacob FD - Per Capita							
Cost of Taxes Per Call - St. Jacob FD		\$ 2,273	\$ 2,273				
St. Jacob FD - Number of Calls		311.59	378.31				
St. Rose FD - Per Capita							
Cost of Taxes Per Call - St. Rose FD		\$ 1,700	\$ 1,700				
St. Rose FD - Number of Calls		716.22	783.72				
Marine FD - Per Capita							
Cost of Taxes Per Call - Marine FD		\$ 5,000	\$ 5,000				
Marine FD - Number of Calls		431.20	460.70				
Cost of Ambulance Service per capita (Property tax per Citizen) Highland only							
		\$ 46.07	\$ 46.68				
Reserves Balance October 2017							
		\$185,419	\$200,419	\$179,419	\$196,419	\$248,419	\$277,419
Reserves to Cover 90 days O&M Costs (without writeoffs)							
		\$396,600	\$442,512	\$449,137	\$460,365	\$471,874	\$483,671

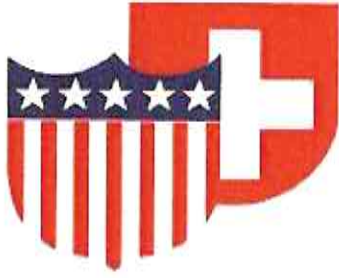
AMBULANCE

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6months 10/31/2017	FY 2017-18 Budget	FY 2018-19 Budget	Comments
401-000-4-311-10	Property Tax-General	427,711.70	442,104.92	335,833.11	444,000.00	450,000.00	
401-000-4-312-10	Replacement Tax-General	12,794.20	18,766.29	7,530.16	13,000.00	13,000.00	
401-000-4-346-20	Gain On Sale Of Assets						
401-000-4-349-10	Charges For Ambulance Serv	1,339,638.66	1,170,020.42	683,362.17	1,200,000.00	1,546,724.00	rate increase
401-000-4-349-20	C.Pymt-Hpfd	101,865.00	107,335.00		109,487.00	129,428.00	
401-000-4-349-30	C.Pymt-Grantfork Fire Dis	22,452.00	23,687.00		24,634.00	27,180.00	
401-000-4-349-34	C.Pymt-St.Jacob Fd	44,869.00	45,598.00		45,738.00	56,747.00	
401-000-4-349-35	C.Pymt-St.Rose Fire Dist	23,119.00	25,155.00		25,784.00	28,214.00	
401-000-4-349-36	C. Pymt-Marine Fire Dist	70,220.00	71,181.00		75,029.00	77,397.00	
401-000-4-349-45	Training Fees	94.00	-	30.00	1,000.00	1,000.00	
401-000-4-361-10	Interest Income	1,027.25	463.29	151.42	1,500.00	1,000.00	
401-000-4-371-10	Misc Revenue	7,917.42	16,165.00	8,742.33	3,000.00	3,000.00	
401-000-4-371-20	Credit Card Collection Fees	(1,771.55)	(1,789.90)	(508.85)	(2,000.00)	(1,500.00)	
401-000-4-371-40	Donations						
401-000-4-371-90	Overpayments						
401-000-4-381-21	From City Prop/Eq/Reserves		155,000.00	150,000.00			
TOTAL REVENUE		2,049,936.68	2,073,688.02	1,185,140.33	1,942,172.00	2,332,190.00	
401-401-5-110-00	Regular Salaries	812,592.33	949,946.68	495,856.24	1,085,000.00	1,171,500.00	
401-401-5-120-00	Overtime	381,090.18	281,769.93	120,361.33	120,000.00	200,000.00	
401-401-5-130-00	Benefits - Health & Life	106,962.28	137,860.68	55,452.64	123,500.00	128,000.00	
401-401-5-131-00	Benefits - Other	65,318.72	-				
401-401-5-131-10	Cleaning Allowance						
401-401-5-150-00	Retirement	1,068.14	452.90		-	-	
401-401-5-160-00	Unemployment Ins	11,081.31	-		500.00	500.00	
401-401-5-220-00	Legal / Attorney Fees	1,229.71	929.58	569.21	5,000.00	5,000.00	
401-401-5-240-00	Training And Travel	5,756.72	6,642.34	4,626.09	4,500.00	12,000.00	Supervisory training
401-401-5-250-00	Admin Exp To General Admin	39,252.00	39,252.00	20,016.00	40,032.00	40,833.00	
401-401-5-260-00	Waste Removal	214.00	22.75		500.00	500.00	
401-401-5-310-00	Telephone / Communications	5,019.57	5,059.49	2,522.37	6,000.00	5,000.00	
401-401-5-320-00	Postage	2,888.94	2,900.68	1,012.96	2,300.00	2,500.00	
401-401-5-330-00	Utilities	220.63	223.55	146.48	300.00	300.00	
401-401-5-340-00	Rentals And Leases	25,246.04	24,998.00	12,498.00	25,000.00	27,000.00	
401-401-5-350-00	Insurance	7,630.33	5,835.68		3,000.00	3,000.00	
401-401-5-360-00	Equipment Maint And Repair	6,085.01	183.00		8,000.00	7,000.00	
401-401-5-360-10	Vehicle Maint/Repair	33,692.81	28,306.44	22,879.23	25,000.00	25,000.00	
401-401-5-370-00	Transportation Reimburse				100.00	100.00	
401-401-5-390-00	Other Contractual Services	38,212.17	48,433.21	23,486.83	30,000.00	40,000.00	Supervisory training/testing
401-401-5-390-24	Collection Agency Fees		2,169.28	226.29	2,000.00	2,000.00	
401-401-5-390-25	Overpayments	328.85	98.55		1,000.00	1,000.00	
401-401-5-390-50	Contractual/Technological	22,117.24	2,148.32	1,373.99	2,500.00	3,000.00	
401-401-5-391-00	Technological IT		18,291.18	8,712.00	20,000.00	23,600.00	
401-401-5-410-00	Office Supplies	1,231.59	461.41	87.00	1,000.00	1,000.00	
401-401-5-420-00	Fuels For Vehicles/Equip	21,367.37	19,378.28	11,904.92	30,000.00	25,000.00	
401-401-5-430-00	Operating Supplies	29,036.90	29,727.34	15,112.47	25,000.00	30,000.00	
401-401-5-440-00	Safety & Uniform Supplies	10,448.10	6,110.08	4,095.65	8,000.00	9,000.00	
401-401-5-450-00	Maint/Repair Supplies	316.94	350.09	578.10	1,200.00	1,800.00	
401-401-5-460-00	Vehicle Maint Supplies	2,081.84	5,201.95	2,564.25	5,000.00	5,000.00	
401-401-5-470-00	Minor Equipment	1,908.23	9,690.02	5,256.05	34,000.00	25,000.00	update tools as needed
401-401-5-510-00	Land						
401-401-5-520-00	Buildings & Structures						
401-401-5-530-00	Equipment					116,981.00	
401-401-5-550-00	Other Capital Improvements			20,633.60			
401-401-5-585-00	Depreciation Expenses	96,715.07	95,942.38				
401-401-5-620-00	Interest Payments						
401-401-5-730-48	Trans To City Prop/Eq/Reserves				33,000.00	15,000.00	
401-401-5-810-00	Bad Debt			361,148.74		5,000.00	
401-401-5-810-10	Non-Billable Write Offs	382,584.32	317,540.84	162,287.75	300,000.00	400,000.00	
TOTAL EXPENSES		2,111,709.34	2,039,724.63	1,353,408.19	1,941,432.00	2,331,614.00	
REVENUE OVER EXPENSES		(61,772.66)	33,963.39	(168,267.86)	740.00	576.00	

City of Highland, Illinois
Ambulance
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
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					
Ambulance Replacement 2001 Int'l Lease	46,981	46,981	46,981	46,981	
Ambulance Replacement 2006 Ford Lease			49,842	49,842	49,842
Ambulance Replacement 2013 Int'l Lease					51,340
Stretchers		17,500	35,148		
Automatic CPR Devices		33,200			18,700
Cardiac Monitors	70,000	72,450			
Total Equipment Account #530	116,981	170,131	131,971	96,823	119,882
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	116,981	170,131	131,971	96,823	119,882



City of Highland

FIRE DEPARTMENT

Rick Bloemker, Fire Chief

Fire Department Overview

The Highland Fire Department is a volunteer department. The department consists of 34 active members.

The firefighters respond from two stations. From Station 1, on Broadway, 1 engine and 1 fire truck responds and from Station 2, at Woodcrest, 1 engine, 1 fire truck, and 1 squad responder. Not all vehicles respond to all calls, it depends on the type of emergency.

Fire Department 2018-2019 Budget Goals

1. To provide the highest level of public safety service and remain fiscally responsible.
2. Keep a 35 man volunteer firefighter roster through recruitment.
3. Build plans for future expansion and updating Highland Fire Station number 1 and replace station 2
4. Chief fire officers are just beginning to understand the magnitude of the risk of cancer in the fire service and the challenges to apply risk control measures. Volunteer or paid firefighter cancer is considered to be the most dangerous and unrecognized threat to the health and safety of our firefighters. Here at Highland we have been asking our firefighters to wash their bunker gear after a call where they been exposed to carcinogens, so that would mean after every structure, vehicle and dumpster fire. I would like to look into purchasing additional sets of bunker gear for when the firefighters take their gear out of service for cleaning they will have back up sets of gear. Also there is decontaminating equipment that can be purchased for decontaminating at the call. This challenge is not going to go away actually it will continue to get worse. So it will be up to myself and the other officers to keep everybody safe from the unknown.
5. Start gathering information on the cost and the build time and the type of equipment that we can get on a new Tele-squirt when we replace Truck 1537. It is a 1980 model Pumper Tele-squirt. The truck is very reliable but will need to be replaced in the next 2 or 3 years.

FIRE DEPARTMENT

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Property / Replacement Tax	\$ 144,500	\$ 147,500	\$ 148,975	\$ 150,465	\$ 151,969	\$ 153,489
Sales Tax	68,125	75,000	76,500	78,030	79,591	81,182
Income Tax	40,000	15,000	15,150	15,302	15,455	15,609
Telecommunications Tax	0	0	0	0	0	0
Public Safety Sales Tax	0	200,000	350,000	350,000	350,000	350,000
Foreign Fire Insurance	20,750	23,000	23,230	23,462	23,697	23,934
Misc Revenues	26,000	26,000	26,000	26,000	26,000	26,000
Transfer from General Admin						
Transfer from City Prop Eq Reserve						
Total Revenues Projected	299,375	486,500	639,855	643,259	646,711	650,214
Revenue Allocation:						
Operating & Maintenance Allocation	85%	254,469	413,525	543,877	546,770	552,682
Capital Expenditures Allocation	10%	29,938	48,650	63,986	64,326	65,021
Cash Reserve & Equip Repl Allocation	5%	14,969	24,325	31,993	32,163	32,511
Operating & Maintenance:						
Personnel	110,500	115,500	117,810	120,166	122,570	125,021
Professional	4,900	4,900	4,998	5,098	5,200	5,304
Contractual	114,250	117,450	114,799	117,095	119,437	121,826
Supplies	16,000	31,000	31,620	32,252	32,897	33,555
Total O&M Projected	245,650	268,850	269,227	274,612	280,104	285,706
Capital Projection	0	0		0	0	650,000
Transfer to Reserves 004	53,000	217,000	370,000	368,000	366,000	0
Cash Expenditures	245,650	268,850	269,227	274,612	280,104	935,706
Transfers Out	53,000	217,000	370,000	368,000	366,000	0
Total Expenditures & Transfers Projected	298,650	485,850	639,227	642,612	646,104	935,706
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 725	\$ 650	\$ 628	\$ 647	\$ 608	\$ (285,491)

Cost of Fire Protection Service per capita	\$ 24.77	\$ 27.10				
Population estimate	9,919	9,919				
# of Responses per Year	184					
# of Structure Fires	5					
Vehicle Fires	2					
False Alarms	42					
Misc	135					
Cost of Response per yr	\$ 1,335.05					
Reserves Balance October 2017	\$158,245	\$375,245	\$745,245	\$1,113,245	\$1,479,245	\$1,479,245
Reserves to Cover 90 days O&M Costs	\$60,571	\$66,292	\$66,385	\$67,712	\$69,067	\$70,448

FIRE DEPARTMENT

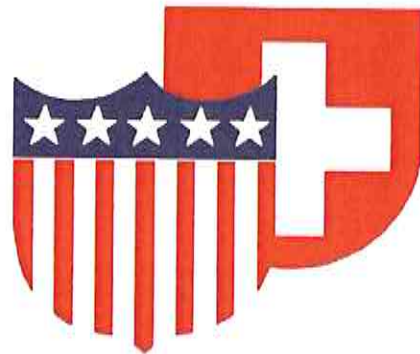
Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual		FY 2017-18 Budget	FY 2016-19 Budget	Comments
				6 months	10/31/17			
001-014-4-311-12	P.Tax-Fire	128,418.04	132,630.16	100,803.91	133,000.00	136,000.00		
001-014-4-312-12	R.Tax-Fire	11,937.75	17,511.91	6,794.22	11,500.00	11,500.00		
001-014-4-313-10	Sales Tax	71,513.65	73,241.31	36,896.33	68,125.00	75,000.00		
001-014-4-313-11	Public Safety Sales Tax					200,000.00		split w/PD future improvements partial year
001-014-4-315-10	State Income Tax			26,425.74	40,000.00	15,000.00		
001-014-4-321-11	Simplified Muni Telecom Tx							
001-014-4-321-30	Foreign Fire Insurance	20,739.02	20,727.91		20,750.00	23,000.00		
001-014-4-342-11	Misc Fire	150.00	300,800.00	11,605.00	1,000.00	1,000.00		
001-014-4-342-30	Fire Dept Lease Agreement	24,996.00	24,996.00	12,488.00	25,000.00	25,000.00		
001-014-4-371-15	Grants							
001-014-4-371-40	Donations							
001-014-4-381-21	From City Prop/Eq/Reserves							
TOTAL REVENUE		257,754.46	569,907.29	195,023.20	299,375.00	485,500.00		
001-014-5-110-00	Regular Salaries	99,896.43	107,077.79	38,553.80	100,000.00	105,000.00		
001-014-5-120-00	Overtime	3,292.39	4,330.48	7,248.15	5,000.00	5,000.00		
001-014-5-130-00	Benefits - Health & Life	6,724.02	4,048.02	481.29	5,000.00	5,000.00		
001-014-5-131-00	Benefits - Other							
001-014-5-140-00	Benefit Social Sec/Medicare	385.24	453.11	90.14	500.00	500.00		
001-014-5-150-00	Retirement	1,763.45	1,484.68	581.03	-			
001-014-5-160-00	Unemployment Ins							
001-014-5-220-00	Legal / Attorney Fees		5,561.97	132.33	500.00	500.00		
001-014-5-240-00	Training And Travel	1,419.80	237.30	474.60	3,000.00	3,000.00		
001-014-5-240-13	Admin fee to CD-Assist	1,400.00	1,400.00		1,400.00	1,400.00		
001-014-5-260-00	Waste Removal							
001-014-5-310-00	Telephone / Communications	2,334.80	2,227.51	1,515.36	2,400.00	2,400.00		
001-014-5-320-00	Postage	16.70			50.00	50.00		
001-014-5-330-00	Utilities	13,408.22	14,998.98	8,099.98	16,000.00	16,000.00		
001-014-5-350-00	Insurance	13,369.34	14,343.84		13,000.00	13,000.00		
001-014-5-360-00	Equipment Maint And Repair	2,513.38	3,299.00	2,560.90	8,000.00	7,000.00		
001-014-5-360-10	Vehicle Maint/Repair	10,005.55	10,771.88	8,731.66	15,000.00	17,000.00		
001-014-5-370-00	Transportation Reimburse							
001-014-5-380-00	Building Maintenance	7,661.66	3,175.27	1,953.45	14,300.00	15,000.00		
001-014-5-390-00	Other Contractual Services	38,236.45	38,231.61	22,327.38	39,000.00	39,000.00		
001-014-5-390-50	Contractual/Technological	3,598.58	1,506.53	784.73	2,000.00	2,000.00		
001-014-5-391-00	Technological IT		3,725.00	1,248.00	7,500.00	6,000.00		
001-014-5-420-00	Fuels For Vehicles/Equip	2,418.67	1,795.02	1,196.07	4,500.00	4,500.00		
001-014-5-430-00	Operating Supplies	14,194.40	10,386.68	1,263.42	3,500.00	3,500.00		
001-014-5-440-00	Safety & Uniform Supplies	276.90	3,527.03	490.67	2,500.00	17,500.00		Spare Bunker Gear
001-014-5-450-00	Maint/Repair Supplies	134.04		92.15	500.00	500.00		
001-014-5-460-00	Vehicle Maint Supplies	835.88	417.14	322.87	1,000.00	1,000.00		
001-014-5-470-00	Minor Equipment	16,996.62	13,610.10	4,085.00	4,000.00	4,000.00		
001-014-5-490-00	General Fuel/Chemical Sup							
001-014-5-505-00	Engineering for Capital							
001-014-5-520-00	Buildings & Structures							
001-014-5-530-00	Equipment			63,658.75				
001-014-5-550-00	Other Capital Improvements							
001-014-5-595-00	Depreciation Expenses	20,106.17	15,682.73					
001-014-5-730-48	Trans to City Prop/Eq/Reserves	9,000.00	60,000.00		53,000.00	217,000.00		
TOTAL EXPENSES		271,988.49	322,291.87	165,889.73	298,650.00	485,850.00		
REVENUE OVER EXPENSES		(14,234.03)	247,615.42	29,133.47	725.00	650.00		

City of Highland, Illinois
 Fire Department
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
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					
Fire Truck				0	650,000
Total Equipment Account #530	0	0	0	0	650,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	650,000

CITY OF HIGHLAND



PARKS AND RECREATION

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



HIGHLAND

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

To: Mark Latham, City Manager
From: Mark Rosen, Director of Parks & Recreation
Date: December 7, 2017
Subject: Goals per division

Parks, Programs, Community Building:

- Install a natural walking trail around Old City Lake and aggressively upgrade Silver Lake Trail
- Renovate infield on Optimist Field using Madison County PEP grant
- Install restroom by the entrance to Silver Lake Park or by Pavilion #4

Pool:

- Advertise Requests for Qualifications for a new pool
- Address leaks and re-plumb drain in baby pool
- Look at possibly offering HHS fall sports teams with use of pool for training and possibly for elementary school PE classes.

Korte Recreation Center:

- Install a new water heater for the pool
- Replace the water line for the building's sprinkler system
- Purge equipment that is in disrepair and/or unusable.
- Focus on customer service and communication with our guests.

Cemetery:

- Continue to renovate old headstones
- Perform earthwork to eliminate mud from washing onto entrance road

KORTE REC CENTER							
	Current	FY	FY	FY	FY	FY	
	Fiscal Year	2019	2020	2021	2022	2023	
	Budget						
Revenue							
Daily Admission	\$ 120,000	\$ 120,000	\$ 123,600	\$ 127,308	\$ 131,127	\$ 135,061	
Passes	458,000	458,000	467,160	476,503	486,033	495,754	
Concessions / Vending	24,000	23,000	23,460	23,929	24,408	24,896	
Facility Rental	8,000	7,000	7,140	7,283	7,428	7,577	
League / Program Registration	58,000	57,000	58,710	60,471	62,285	64,154	
Party Packages	69,000	70,000	71,400	72,828	74,285	75,770	
Sales - Contracted Trainers	22,000	14,000	14,280	14,566	14,857	15,154	
Grants	0	0	0	0	0	0	
Administration Fees	33,000	33,000	33,660	34,333	35,020	35,720	
Misc Revenues	14,700	20,300	20,706	21,120	21,543	21,973	
Operating Transfer In	-	-	-	-	-	-	
Total Revenues Projected	\$ 806,700	\$ 802,300	\$ 820,116	\$ 838,341	\$ 856,986	\$ 876,060	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	685,695	681,955	697,099	712,590	728,438	744,651
Capital Expenditures Allocation	10%	80,670	80,230	82,012	83,834	85,699	87,606
Cash Reserve & Equip Repl Allocation	5%	40,335	40,115	41,006	41,917	42,849	43,803
Operating & Maintenance:							
Personnel	\$ 445,850	\$ 426,050	\$ 434,571	\$ 443,262	\$ 452,128	\$ 461,170	
Professional	1,800	1,900	1,938	1,977	2,016	2,057	
Contractual	266,500	280,900	286,518	292,248	298,093	304,055	
Supplies	76,000	80,300	81,906	83,544	85,215	86,919	
Total O&M Projected	790,150	789,150	804,933	821,032	837,452	854,201	
Capital Projection	158,000	0	0	0	75,000	2,900,000	
Capital Reserve Transfer In from 004	0	0	0	0	56,000	0	
Capital Reserve Transfer in from 004 Swim Pool	158,000	0	0	0	0	0	
Debt Service Transfer In	434,500	434,500	432,705	434,515		0	
Debt Service Bond Payment	(434,496)	(434,285)	(432,705)	(434,515)	0	0	
Transfer to Reserves 004	16,000	13,000	15,000	17,000	0	0	
Cash Expenditures	1,382,646	1,223,435	1,237,638	1,255,547	912,452	3,754,201	
Transfers Out	16,000	13,000	15,000	17,000	0	0	
Total Expenditures & Transfers Projected	\$ 1,398,646	\$ 1,236,435	\$ 1,252,638	\$ 1,272,547	\$ 912,452	\$ 3,754,201	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 554	\$ 365	\$ 183	\$ 310	\$ 534	\$ (2,878,141)	

KORTE REC CENTER'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 95%							
Actual Revenue Dedicated to O&M	97.9%	98.4%	98.1%	97.9%	97.7%	97.5%	
Revenue Dedicated to Personnel Costs will not exceed 56%							
Actual Revenue Dedicated to Personnel Costs	55.3%	53.1%	53.0%	52.9%	52.8%	52.6%	
O&M per Member will not exceed Revenue per Member/Revenue will exceed \$263/member							
Actual Revenue per Member	\$302.59	\$267.43					
Actual O&M Cost per Member	\$296.38	\$263.05					
Members (Estimated)	2,666	3,000					
Reserves Balance October 2017	\$3,938	\$16,938	\$31,938	\$48,938	-\$7,062	-\$7,062	
Reserves to Cover 90 days O&M Costs	\$194,832	\$194,585	\$198,477	\$202,446	\$206,495	\$210,625	

Mark will evaluate maintenance needed and how much to set aside with possible future rate increases for next budget years

KORTE RECREATION CENTER

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual		FY 2017-18 Budget	FY 2018-19 Budget	Comments
				6 months 10/31/17				
009-009-4-341-09	Admin Rev/Frm 016 & 503	30,996.00	33,000.00	16,500.00		33,000.00	33,000.00	
009-009-4-347-10	Daily Admission	119,615.03	117,810.26	51,181.01		120,000.00	120,000.00	
009-009-4-347-21	Rec Annual Passes	441,709.02	428,056.18	213,274.41		450,000.00	450,000.00	
009-009-4-347-22	Rec Value Card Passes	7,132.33	7,603.96	3,337.50		8,000.00	8,000.00	
009-009-4-347-40	Concessions	22,519.03	20,929.12	6,647.14		24,000.00	23,000.00	
009-009-4-347-77	Facility Rental	7,642.00	5,454.50	1,983.50		8,000.00	7,000.00	
009-009-4-347-78	League/Prog Registration S	57,859.49	55,101.27	26,285.62		58,000.00	57,000.00	
009-009-4-347-79	Rec Party Packages	73,869.00	69,696.03	27,560.00		69,000.00	70,000.00	
009-009-4-347-80	Child Care Fees	6,173.73	5,691.50	2,652.26		5,500.00	5,600.00	
009-009-4-347-85	Sales-Soda Vending Machine	5,097.02	4,120.34	2,224.83		5,000.00	4,500.00	
009-009-4-347-86	Sales-Retail					200.00	200.00	
009-009-4-347-87	Sales-Contracted Trainers	24,031.50	18,736.22	6,353.29		22,000.00	14,000.00	
009-009-4-347-88	Advertising Sales							
009-009-4-371-10	Misc Revenue	2,833.07	7,751.49	1,792.00		4,000.00	4,000.00	
009-009-4-371-14	Memorials / Bequests							
009-009-4-371-15	Grants							
009-009-4-371-20	Credit Card Discounts/Fees	(12,012.07)	(13,350.57)	(3,505.06)		(12,500.00)	(7,500.00)	
009-009-4-371-40	Donations	1,516.50	3,125.00			500.00	1,500.00	
009-009-4-371-50	Comm Foundation Contribut.	18,500.00	7,825.00	10,700.00		12,000.00	12,000.00	
009-009-4-381-10	From General Admin Fund	431,003.00	428,500.00	423,500.00		434,500.00	434,500.00	
009-009-4-381-20	From Swim Pool Fund		20,000.00					
009-009-4-381-21	From City Prop/Eq/Reserves	259,000.00				156,000.00		
TOTAL REVENUE		1,497,465.25	1,220,050.30	790,486.50		1,399,200.00	1,236,600.00	
009-009-5-110-00	Regular Salaries	435,076.95	395,115.47	180,679.48		430,000.00	410,000.00	
009-009-5-120-00	Overtime	5,159.48	718.08	525.81		800.00	1,000.00	
009-009-5-130-00	Benefits - Health & Life	13,479.38	7,474.83	4,799.42		15,000.00	15,000.00	
009-009-5-131-00	Benefits - Other	13,998.68						
009-009-5-140-00	Benefit Social Sec/Medicare	24.76	30.79	18.65		50.00	50.00	
009-009-5-150-00	Benefit IMRF							
009-009-5-160-00	Unemployment Ins							
009-009-5-220-00	Legal / Attorney Fees		1,189.32	1,757.99		500.00	700.00	
009-009-5-240-00	Training And Travel	418.16	995.63	95.00		1,200.00	1,200.00	
009-009-5-310-00	Telephone / Communications	4,841.19	4,854.21	2,447.52		5,300.00	5,100.00	
009-009-5-320-00	Postage	1,384.23	2,113.57	580.81		1,700.00	1,700.00	
009-009-5-330-00	Utilities	121,877.37	127,466.03	56,411.65		130,000.00	130,000.00	
009-009-5-340-00	Rentals And Leases	3,924.46	1,430.76	268.99		3,000.00	1,500.00	
009-009-5-350-00	Insurance	6,042.39	7,630.74			7,500.00	7,500.00	
009-009-5-360-00	Equipment Maint And Repair	9,085.59	15,433.93	592.20		12,000.00	11,000.00	
009-009-5-360-10	Vehicle Maint/Repair		397.00					
009-009-5-370-00	Transportation Reimburse							
009-009-5-380-00	Building Maintenance	6,217.99	18,618.83	3,500.00		11,500.00	25,500.00	rehab pool heater
009-009-5-380-01	Custodial Services	22,224.00	22,224.00	11,112.00		23,500.00	23,500.00	
009-009-5-390-00	Other Contractual Services	44,615.25	32,625.60	47,218.75		40,000.00	50,000.00	repair sprinkler system water line
009-009-5-390-09	Contracted Trainers	20,249.89	17,751.99	5,768.02		20,000.00	11,500.00	
009-009-5-390-33	Marketing	9,216.61	5,098.88	3,598.97		3,000.00	3,600.00	
009-009-5-390-50	Contractual/Technological	24,811.46	1,138.13	484.28		1,000.00	2,000.00	
009-009-5-391-00	Technological IT		10,013.00	8,712.00		8,000.00	8,000.00	
009-009-5-410-00	Office Supplies	237.59	25.96	75.30		500.00	300.00	
009-009-5-420-00	Fuels For Vehicles/Equip							
009-009-5-430-00	Operating Supplies	43,646.19	35,978.79	17,107.35		30,000.00	34,000.00	
009-009-5-430-50	Retail/Concession Supplies	27,455.84	27,246.57	9,797.39		21,000.00	20,000.00	
009-009-5-440-00	Safety & Uniform Supplies	2,001.83	1,416.53	1,950.14		1,500.00	1,500.00	
009-009-5-450-00	Main/Repair Supplies	4,084.32	8,230.97	3,775.74		6,000.00	7,000.00	
009-009-5-450-01	Custodial Supplies					2,000.00	2,000.00	
009-009-5-470-00	Minor Equipment	9,727.07	17,492.47	1,269.02		9,000.00	9,000.00	
009-009-5-490-00	General Fuel/Chemical Sup	3,863.58	10,592.37	3,377.76		6,000.00	6,500.00	
009-009-5-520-00	Buildings							
009-009-5-530-00	Equipment					58,000.00	-	
009-009-5-550-00	Other Capital Improvements					100,000.00		
009-009-5-595-00	Depreciation Expenses	286,057.03	303,102.16					
009-009-5-610-00	Principal Payments			410,000.00		410,000.00	415,000.00	
009-009-5-620-00	Interest Payments	30,835.63	28,135.83	13,401.25		24,496.00	19,285.00	
009-009-5-630-00	Other Debt Services	318.00	318.00	318.00				
009-009-5-640-00	Amortization							
009-009-5-730-48	Trans for City Prop/Eq/Reserves					16,000.00	13,000.00	
009-009-5-810-00	Bad Debt							
TOTAL EXPENSES		1,150,871.31	1,112,658.44	769,663.48		1,399,646.00	1,236,435.00	
REVENUE OVER EXPENSES		346,613.94	107,191.86	823.02		554.00	365.00	

City of Highland, Illinois
 Korte Recreation Center
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	1
Engineering for Capital Account #505					
KRC Expansion				75,000	
Total Engineering for Capital Account #505	0	0	0	75,000	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
KRC Expansion					2,800,000
Total Building Account #520	0	0	0	0	2,800,000
Equipment Account #530					
Equipment for Expansion					100,000
Total Equipment Account #530	0	0	0	0	100,000
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	75,000	2,900,000
ADA Accessibility Future Costs		32,450			

PARKS AND PROGRAMS

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Revenue							
Property / Replacement Tax	\$ 378,000	\$ 391,000	\$ 394,910	\$ 398,859	\$ 402,848	\$ 406,876	
Donations	5,000	58,000	58,000	58,000	58,000	58,000	
League Programs / Registration	35,000	23,000	23,460	23,929	24,408	24,896	
Concessions	35,000	35,000	35,700	36,414	37,142	37,885	
Duckblinds	30,000	32,000	32,640	33,293	33,959	34,638	
Misc Revenues	78,600	98,200	48,200	53,200	53,200	53,200	
Operating Transfer In	300,000	305,000	300,000	300,000	300,000	300,000	
Total Revenues Projected	861,600	942,200	892,910	903,695	909,556	915,495	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	732,360	800,870	758,974	768,141	773,123	778,171
Capital Expenditures Allocation	10%	86,160	94,220	89,291	90,370	90,956	91,550
Cash Reserve & Equip Repl Allocation	5%	43,080	47,110	44,646	45,185	45,478	45,775
Operating & Maintenance:							
Personnel	396,000	409,000	417,180	425,524	434,034	442,715	
Professional	42,050	40,750	41,565	42,396	43,244	44,109	
Contractual	233,100	204,600	208,692	212,866	217,123	221,466	
Supplies	170,600	175,600	179,112	182,694	186,348	190,075	
Total O&M Projected	841,750	829,950	846,549	863,480	880,750	898,365	
Capital Projection	0	112,000	0	0	0	-	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves 004	\$ 19,000	\$ -	\$ 46,000	\$ 40,000	\$ 28,000	\$ 17,000	
Cash Expenditures	841,750	941,950	846,549	863,480	880,750	898,365	
Transfers Out	19,000	0	46,000	40,000	28,000	17,000	
Total Expenditures & Transfers Projected	860,750	941,950	892,549	903,480	908,750	915,365	

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 850	\$ 250	\$ 361	\$ 215	\$ 807	\$ 130
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PARKS AND PROGRAM'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	97.7%	93.0%	94.8%	95.5%	96.8%	98.1%
Property Tax as a Percentage of Revenue will not exceed 45%						
Actual Property Tax / Revenue	40.9%	40.9%				
Revenue Dedicated to Personnel Costs will not exceed 50%						
Actual Revenue Dedicated to Personnel Costs	46.0%	45.8%	46.7%	47.1%	47.7%	48.4%
Reserves Balance October 2017	\$ 3,901	\$ 3,901	\$ 49,901	\$ 89,901	\$ 117,901	\$ 134,901
Reserves to Cover 90 days O&M Costs	\$ 207,555	\$ 204,645	\$ 208,738	\$ 212,913	\$ 217,171	\$ 221,515

PARKS, PROGRAMS, AND COMMUNITY BUILDING

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
009-016-4-311-53	Prop Tx-Playground & Rec	154,068.69	159,156.14	120,992.64	159,000.00	163,000.00	
009-016-4-311-54	Prop Tax-Community Bldg	128,418.04	132,630.16	100,803.91	133,000.00	136,000.00	
009-016-4-311-57	Prop Tax-Muni Band/Pb&J	45,812.97	45,801.06	34,783.12	45,500.00	46,000.00	
009-016-4-311-58	Prop Tax-Comfort Station	24,940.08	24,934.82	11,456.64	14,500.00	20,000.00	
009-016-4-312-53	Repl Tax-Playground & Rec	12,794.20	16,760.29	7,347.15	12,500.00	12,500.00	
009-016-4-312-54	Repl Tax-Community Bldg	9,381.54	13,762.12	5,328.38	9,000.00	9,000.00	
009-016-4-312-57	Repl Tax-Muni Band/Pb&J	3,201.85	4,696.91	1,791.75	3,000.00	3,000.00	
009-016-4-312-58	Repl Tax-Comfort Station	1,541.64	2,261.48	885.47	1,500.00	1,500.00	
009-016-4-314-16	Tax Allocation - Gen to Parks	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	
009-016-4-321-60	Duckblinds-Boat Lic Docks	30,650.00	29,650.31	18,955.50	30,000.00	32,000.00	
009-016-4-345-10	Grave Opening Fee						
009-016-4-347-40	Concessions	33,345.69	29,301.16	18,999.03	35,000.00	35,000.00	
009-016-4-347-50	Weinheimer Trust Fund	31,516.00	20,984.00	14,394.00	20,000.00	21,000.00	
009-016-4-347-71	Misc. Tree Commission						
009-016-4-347-75	Admission Fees	828.00	15.00	60.80	600.00	200.00	
009-016-4-347-77	Facility Rental	15,846.00	10,084.75	8,146.75	12,500.00	13,000.00	
009-016-4-347-78	League/Prog.Registration \$	17,623.90	13,296.49	8,759.99	18,000.00	16,000.00	
009-016-4-347-85	Sales-Soda Vending Machine	3,190.26	2,821.68	518.24	3,500.00	3,000.00	
009-016-4-361-10	Interest Income	(612.73)	206.23	617.20	1,000.00	1,000.00	
009-016-4-371-10	Misc Revenue	83,109.95	26,885.87	119,572.27	25,000.00	25,000.00	
009-016-4-371-15	Grants		88,920.35	142,380.00	16,000.00	35,000.00	Grant funds less loan for spin bikes in 2016
009-016-4-371-41	Donation-Parks And Program	4,888.03	12,692.30	13,405.82	5,000.00	58,000.00	Includes donations for ADA playground
009-016-4-371-66	Community Programs & Trips Rev	17,294.29	10,010.04	5,882.62	17,000.00	7,000.00	
009-016-4-381-05	From Swim Pool Fund CATV	17,000.00				5,000.00	
009-016-4-381-10	From General Admin Fund						
009-016-4-381-21	From City Prop/Eq/Reserves	650,000.00	385,000.00				
009-016-4-381-35	From Cemetery Land Repl.						
009-016-4-381-39	From Cem Bnd Of Mgrs						
009-016-4-381-53	From City Prop RealTree Comm						
TOTAL REVENUE		1,584,836.40	1,331,861.16	765,061.28	861,600.00	942,200.00	
009-016-5-110-00	Regular Salaries	357,135.42	389,669.30	192,889.45	350,000.00	361,000.00	
009-016-5-120-00	Overtime	12,192.70	12,678.71	12,593.89	11,000.00	12,000.00	
009-016-5-130-00	Benefits - Health & Life	31,234.22	37,168.28	16,005.97	35,000.00	36,000.00	
009-016-5-131-00	Benefits - Other	18,862.50					
009-016-5-160-00	Unemployment Ins						
009-016-5-170-00	Salary/Car Allowance						
009-016-5-210-00	Auditing	250.00	250.00	250.00	250.00	250.00	
009-016-5-220-00	Legal / Attorney Fees	3,411.27	3,276.22	846.58	2,500.00	2,500.00	
009-016-5-230-00	Engineering / Consulting	6,267.50	612.50	6,515.00	12,000.00	11,000.00	
009-016-5-240-00	Training And Travel	1,386.44	1,400.30	150.00	1,300.00	1,000.00	
009-016-5-250-09	Admin Fees To KRC	24,996.00	26,004.00	13,002.00	26,000.00	26,000.00	
009-016-5-310-00	Telephone / Communications	5,189.17	4,701.89	2,177.70	6,000.00	5,500.00	
009-016-5-320-00	Postage	84.90	385.04	84.48	500.00	500.00	
009-016-5-330-00	Utilities	57,927.05	59,421.80	45,842.83	59,000.00	53,000.00	
009-016-5-340-00	Rentals And Leases	2,858.81	912.28	760.00	1,000.00	1,000.00	
009-016-5-350-00	Insurance	8,318.33	11,356.38	100.00	8,000.00	8,000.00	
009-016-5-360-00	Equipment Maint And Repair	13,648.52	9,390.03	5,863.71	6,000.00	7,000.00	
009-016-5-360-10	Vehicle Maint/Repair	4,247.44	7,033.36	3,621.21	5,000.00	5,500.00	
009-016-5-370-00	Transportation Reimburse				100.00	100.00	
009-016-5-380-00	Building Maintenance	1,946.59	23,865.96		8,000.00	7,000.00	
009-016-5-390-00	Other Contractual Services	73,433.60	99,363.23	39,391.88	50,000.00	40,000.00	
009-016-5-390-09	Contracted Trainers						
009-016-5-390-22	Trees-Contracted Work	2,990.22	11,008.88	2,726.05	4,000.00	4,000.00	
009-016-5-390-33	Marketing	4,671.04	6,575.35	2,778.80	4,000.00	4,000.00	
009-016-5-390-50	Contractual/Technological	17,863.69	4,262.86	2,325.56	4,000.00	4,000.00	
009-016-5-390-57	Contractual Serv-Muni Band	38,502.39	38,512.50	33,562.94	42,000.00	41,000.00	
009-016-5-390-58	Peanut Butter & Jam Expense	4,270.40	4,123.81	3,756.84	5,000.00	4,500.00	
009-016-5-390-65	Services - Senior Citizens	1,591.55	2,045.19	945.76	2,500.00	2,500.00	
009-016-5-390-68	Community Program & Trips Exp	16,577.16	12,253.78	6,011.36	13,000.00	8,000.00	
009-016-5-391-00	Technological IT		10,305.00	5,266.82	15,000.00	11,000.00	
009-016-5-410-00	Office Supplies	250.57	67.94	75.30	600.00	800.00	
009-016-5-420-00	Fuels For Vehicles/Equip	19,077.58	20,528.69	13,899.57	27,000.00	21,500.00	
009-016-5-430-00	Operating Supplies	66,899.97	37,558.36	27,460.06	55,000.00	45,000.00	
009-016-5-430-22	Trees-Purchase&Supplies	2,175.78			2,000.00	2,000.00	
009-016-5-430-50	Retail/Concession Supplies	35,323.80	27,942.89	13,655.23	33,000.00	32,000.00	
009-016-5-440-00	Safety & Uniform Supplies	1,065.86	2,403.70	1,493.48	1,000.00	1,500.00	
009-016-5-450-00	Main/Repair Supplies	23,754.93	25,454.67	12,338.85	20,000.00	21,000.00	
009-016-5-460-00	Vehicle Maint Supplies	1,167.06	2,021.98	486.42	1,000.00	1,000.00	
009-016-5-470-00	Minor Equipment	98,517.74	44,729.35	23,876.23	23,000.00	41,000.00	UTV - Silver Lake Park & watering trees/baskets
009-016-5-490-00	Generat.Fuel/Chemical Sup	9,242.57	12,167.75	6,086.25	8,000.00	10,000.00	
009-016-5-505-00	Engineering For Capital			41,941.90			
009-016-5-510-00	Land						
009-016-5-520-00	Buildings & Structures						
009-016-5-530-00	Equipment			50,399.16		50,000.00	ADA playground (liming based on donations)
009-016-5-550-00	Other Capital Improvements			101,767.99		62,000.00	Playground surface
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				19,000.00		
009-016-5-810-00	Bad Debt						
TOTAL EXPENSES		957,132.65	850,451.98	691,169.16	860,750.00	941,950.00	
REVENUE OVER EXPENSES		627,703.55	381,429.18	93,912.12	850.00	250.00	

City of Highland, Illinois
Parks and Programs
18/19-22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
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					
ADA Playground	50,000	future costs based on donations pledged			
Total Building Account #520	50,000	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					
Comfort Station Silver Lake Park	30,000				
Poured in Place Surface Glik Park	32,000				
Total Other Capital Improvements #550	62,000				
Total Capital Expenditures Projected	112,000	0	0	0	0
ADA Accessibility Future Costs		26,550			

SWIMMING POOL							
	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Revenue							
CATV Franchise Fee	\$ 90,000	\$ 85,000	\$ 87,550	\$ 90,177	\$ 92,882	\$ 95,668	
Daily Admission	17,000	18,000	18,540	19,096	19,669	20,259	
Season Passes	14,500	15,500	15,965	16,444	16,937	17,445	
Lesson Fees	20,000	18,500	19,055	19,627	20,215	20,822	
Concessions	10,000	10,500	10,815	11,139	11,474	11,818	
Facility Rental	4,000	3,800	3,914	4,031	4,152	4,277	
Misc. Revenue	0	0	0	0	0	0	
Total Revenues Projected	\$ 155,500	\$ 151,300	\$ 155,839	\$ 160,514	\$ 165,330	\$ 170,289	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	132,175	128,605	132,463	136,437	140,530	144,746
Capital Expenditures Allocation	10%	15,550	15,130	15,584	16,051	16,533	17,029
Cash Reserve & Equip Repl Allocation	5%	7,775	7,565	7,792	8,026	8,266	8,514
Operating & Maintenance:							
Personnel	\$ 74,000	\$ 74,500	\$ 76,735	\$ 79,037	\$ 81,408	\$ 83,850	
Professional	10,000	9,000	9,270	9,548	9,835	10,130	
Contractual	28,825	26,475	27,269	28,087	28,930	29,798	
Supplies	24,880	24,680	25,420	26,183	26,969	27,778	
Total O&M Projected	\$ 137,705	\$ 134,655	\$ 138,695	\$ 142,855	\$ 147,141	\$ 151,555	
Capital Projection	0	0	17,000		0	0	
Capital Reserve Transfer In from 004	0	0	0	0	0	0	
Transfer to Reserves 004	17,500	11,000	0	17,000	18,000	18,000	
Cash Expenditures	137,705	134,655	155,695	142,855	147,141	151,555	
Transfers Out	17,500	16,000	0	17,000	18,000	18,000	
Total Expenditures & Transfers Projected	\$ 155,205	\$ 150,655	\$ 155,695	\$ 159,855	\$ 165,141	\$ 169,555	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 295	\$ 645	\$ 144	\$ 659	\$ 188	\$ 734	

SWIMMING POOL'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 90%							
Actual Revenue Dedicated to O&M	88.6%	89.0%	89.0%	89.0%	89.0%	89.0%	
Revenue Dedicated to Personnel Costs will not exceed 50%							
Actual Revenue Dedicated to Personnel Costs	47.6%	49.2%	49.2%	49.2%	49.2%	49.2%	
Operating Cost (Less Personnel) will not exceed \$700 per day							
Actual Operating Cost (Less Personnel)/Day	\$637.05	\$601.55	\$619.60	\$638.18	\$657.33	\$677.05	
Days Open	100	100	100	100	100	100	
Reserves Balance October 2017	\$229,229	\$240,229	\$240,229	\$257,229	\$275,229	\$293,229	
Reserves to Cover 90 days O&M Costs	\$33,955	\$33,203	\$34,199	\$35,225	\$36,281	\$37,370	

PARKS - OUTDOOR POOL

Account Number	Description	FY 2016-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
009-503-4-321-20	Calv Franchise	82,145.52	77,467.56	37,457.90	90,000.00	85,000.00	
009-503-4-347-10	Daily Admission	17,461.25	19,225.00	18,919.53	17,000.00	18,000.00	
009-503-4-347-20	Season Passes	14,569.12	14,715.00	16,644.00	14,500.00	15,500.00	
009-503-4-347-30	Lesson Fees	21,366.10	18,585.37	18,473.50	20,000.00	18,500.00	
009-503-4-347-40	Concessions	9,923.09	11,570.51	10,678.00	10,000.00	10,500.00	
009-503-4-347-77	Facility Rental	4,644.00	3,794.00	3,736.00	4,000.00	3,800.00	
009-503-4-371-10	Misc Revenue		8,963.25	95.00			
009-503-4-371-15	Grants						
009-503-4-381-21	From City Prop/Eq/Reserves						
TOTAL REVENUE		150,109.08	154,320.69	106,003.93	155,500.00	151,300.00	
009-503-5-110-00	Regular Salaries		70,150.35	72,159.10	63,207.70	72,000.00	
009-503-5-120-00	Overtime					73,000.00	
009-503-5-130-00	Benefits - Health & Life	1,636.68	1,786.41	840.61	2,000.00	1,500.00	
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	3,122.88	729.00	1,191.56	3,000.00	2,000.00	
009-503-5-250-00	Admin Exp To General Admin						
009-503-5-250-09	Admin Fees To KRC	6,000.00	6,996.00	3,498.00	7,000.00	7,000.00	
009-503-5-310-00	Telephone / Communications	441.04	445.58	223.88	450.00	450.00	
009-503-5-320-00	Postage			68.45	75.00	75.00	
009-503-5-330-00	Utilities	4,898.24	8,874.79	9,787.47	7,000.00	7,500.00	
009-503-5-340-00	Rentals and Leases	30.00			100.00	100.00	
009-503-5-350-00	Insurance	1,694.56	2,041.23		2,000.00	2,250.00	
009-503-5-360-00	Equipment Maint And Repair				900.00	300.00	
009-503-5-370-00	Transportation Reimburse						
009-503-5-380-00	Building Maintenance		359.00		3,000.00	2,000.00	
009-503-5-390-00	Other Contractual Services	9,914.73	12,077.36	7,614.97	8,000.00	9,000.00	
009-503-5-390-33	Marketing	2,638.77	1,506.92	1,766.74	1,800.00	1,800.00	
009-503-5-390-50	Contractual/Technological	5,199.00			500.00	500.00	
009-503-5-391-00	Technological IT		5,152.00	2,488.00	5,000.00	2,500.00	
009-503-5-410-00	Office Supplies				80.00	80.00	
009-503-5-430-00	Operating Supplies	2,799.47	2,055.00	2,522.28	3,000.00	2,800.00	
009-503-5-430-50	Retail/Concession Supplies	10,590.61	4,337.77	7,178.64	8,000.00	8,000.00	
009-503-5-440-00	Safety & Uniform Supplies	1,228.92	1,732.27	1,586.61	1,800.00	1,800.00	
009-503-5-450-00	Main/Repair Supplies	905.52	1,718.55	632.95	1,000.00	1,000.00	
009-503-5-470-00	Minor Equipment	144.00	34.99	3,160.03	3,000.00	3,000.00	
009-503-5-490-00	General Fuel/Chemical Sup	11,103.26	6,949.68	6,991.60	8,000.00	8,000.00	
009-503-5-520-00	Buildings & Structures						
009-503-5-530-00	Equipment						
009-503-5-550-00	Other Capital Improvements						
009-503-5-595-00	Depreciation Expenses						
009-503-5-730-48	Trans To City Prop/Eq/Reserves				17,500.00	11,000.00	
009-503-5-730-49	Trans to Parks Prog	17,000.00				5,000.00	
009-503-5-730-50	Trans to KRC		20,000.00				
009-503-5-810-00	Bad Debt						
TOTAL EXPENSES		149,498.05	148,955.65	112,759.49	155,205.00	150,655.00	
REVENUE OVER EXPENSES		611.03	5,365.04	(6,755.56)	295.00	645.00	

CEMETERY

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Grave Opening Fees	\$ 21,000	\$ 20,000	20,400	20,808	20,808	21,224
Interest Income (Cemetery Mgr Board)	10,000	6,000	6,120	6,242	6,242	6,367
Misc. Revenue	0	0	0	0	0	0
Operating Transfer In	0	0	0	0	0	0
Total Revenues Projected	\$ 31,000	\$ 26,000	\$ 26,520	\$ 27,050	\$ 27,050	\$ 27,591
Revenue Allocation:						
Operating & Maintenance Allocation 85%	26,350	22,100	22,542	22,993	22,993	23,453
Capital Expenditures Allocation 10%	3,100	2,600	2,652	2,705	2,705	2,759
Cash Reserve & Equip Repl Allocation 5%	1,550	1,300	1,326	1,353	1,353	1,380
Operating & Maintenance:						
Personnel	\$ 9,800	\$ 14,950	\$ 15,249	\$ 15,554	\$ 15,554	\$ 15,865
Professional	0	0	0	0	0	0
Contractual	8,050	6,200	6,324	6,450	6,450	6,579
Supplies	3,850	4,825	4,922	5,020	5,020	5,120
Total O&M Projected	\$ 21,700	\$ 25,975	\$ 26,495	\$ 27,024	\$ 27,024	\$ 27,565
Capital Projection	0	0	0	0	0	75,000
Capital Reserve Transfer In from 004/Cem Board	0	0	0	0	0	75,000
Transfer to Reserves 004	9,000	0	0	0	0	0
Cash Expenditures	21,700	25,975	26,495	27,024	27,024	102,565
Transfers Out	9,000	0	0	0	0	0
Total Expenditures & Transfers Projected	\$ 30,700	\$ 25,975	\$ 26,495	\$ 27,024	\$ 27,024	\$ 102,565
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 300	\$ 25	\$ 26	\$ 26	\$ 26	\$ 27

CEMETERY'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	70.0%	99.9%	99.9%	99.9%	99.9%	99.9%
Revenue Dedicated to Personnel Costs will not exceed 35%						
Actual Revenue Dedicated to Personnel Costs	31.6%	57.5%	57.5%	57.5%	57.5%	57.5%
Reserves Balance October 2017	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0
Reserves to Cover 90 days O&M Costs (Cemetery Board of Manager Funds could cover shortfalls)	\$5,351	\$6,405	\$6,533	\$6,664	\$6,664	\$6,797

PARKS - CEMETERY

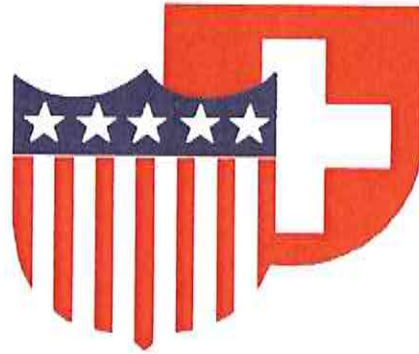
Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
009-715-4-345-10	Grave Opening Fees	20,200.00	18,300.00	10,750.00	21,000.00	20,000.00	
009-715-4-361-10	Interest Income						
009-715-4-371-10	Misc Revenue	1,888.38	342.98				
009-715-4-381-21	Trans from 004 Reserve						
009-715-4-381-35	Trans from Cem Land Repl						
009-715-4-381-37	Trans From General Admin						
009-715-4-381-39	Trans from Cem Bnd of Mgrs Int	5,529.66	5,468.37	19,808.19	10,000.00	6,000.00	
TOTAL REVENUE		27,618.04	24,111.35	30,558.19	31,000.00	26,000.00	
009-715-5-110-00	Regular Salaries	83.16	8,560.20	9,027.08	8,000.00	13,000.00	includes part time help
009-715-5-120-00	Overtime	989.68	1,075.18	798.13	500.00	600.00	
009-715-5-130-00	Benefits - Health, Life	76.38	1,556.14	746.22	1,300.00	1,350.00	
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	1,191.05	1,008.67	858.49	800.00	1,000.00	
009-715-5-350-00	Insurance	268.33	589.66		500.00	500.00	
009-715-5-360-00	Equipment Maint / Repair	119.80	396.56		400.00	350.00	
009-715-5-360-10	Vehicle Maint/Repair	51.49	-	676.00	300.00	300.00	
009-715-5-380-00	Building Maintenance				50.00	50.00	
009-715-5-390-00	Other Contractual Services	10,331.75	3,586.11	4,708.46	4,000.00	4,000.00	
009-715-5-390-50	Contractual/Technological	1,913.82	2,009.68		2,000.00	-	
009-715-5-420-00	Fuels for Vehicles/Equip				800.00		
009-715-5-430-00	Operating Supplies	4,003.14	5,276.79	4,908.87	1,000.00	2,000.00	
009-715-5-430-22	Tress-Purchase&Supplies						
009-715-5-440-00	Uniforms/Safety Equip	139.99	227.50	17.59	50.00	75.00	
009-715-5-450-00	Maint/Repair Supplies	5,365.93	3,352.37	1,020.92	1,000.00	1,200.00	
009-715-5-460-00	Vehicle Maint Supplies	76.11	42.49	203.59	100.00	150.00	
009-715-5-470-00	Minor Equipment	356.38	299.00	314.24	300.00	400.00	
009-715-5-490-00	Generat. Fuel/Chemical Supplies	1,519.99	1,099.67	1,652.75	500.00	1,000.00	
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				9,000.00	-	
TOTAL EXPENSES		26,487.00	29,079.02	24,932.34	30,700.00	25,975.00	
REVENUE OVER EXPENSES		1,131.04	(4,967.67)	5,625.85	300.00	25.00	

City of Highland, Illinois
Cemetery
18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
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	0	0	75,000
Total Lines, Roads, Etc Account #540	0	0	0	0	75,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	0	0	0	0	75,000

CITY OF HIGHLAND



BUILDING AND ZONING



City of Highland

Department of Community and Economic
Development
Building and Zoning Division

Date: December 1, 2017
To: Mark Latham, City Manager; Kelly Korte, Director of Finance
From: Lisa Peck, Community and Economic Development Director
Re: Budget Goals 2018 – 2019

Critical Measures

Revenue Dedicated to O&M will not exceed 95%

Revenue Dedicated to Personnel will not exceed 70%

O&M per Capita will not exceed \$45

Electrical Inspection Fees will cover costs at 100%.

Plumbing Inspection Fees will cover costs at 100%.

Revenue per Building Permit issued.

Number of Building Permits issued.

Monitor permit fees against permit related expenditures.

Review, assess, and evaluate the performance of our contracted inspectors program.

Major Initiatives

Continue to set aside funds for mitigation of dilapidated structures.

Continue increased emphasis on code enforcement activities to enhance and sustain the quality of life for our citizens, preserve and maintain livability, values and integrity of our businesses and residential neighborhoods.

Pursue all legal remedies to address vacant and foreclosed properties and eliminate neighborhood blight.

Evaluate the feasibility of a Facade Program for the downtown area.

BUILDING & ZONING

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Revenue							
Sales Tax	\$ 170,000	\$ 180,000	\$ 181,800	\$ 183,618	\$ 185,454	\$ 187,309	
Income Tax	57,000	82,000	82,820	83,648	84,485	85,330	
Telecommunications Tax	19,600	17,000	17,170	17,342	17,515	17,690	
Building Permits	31,000	40,000	40,800	41,618	42,448	43,297	
Electrical Inspections	18,000	17,000	17,340	17,687	18,041	18,401	
Plumbing Inspections	12,000	14,000	14,280	14,566	14,857	15,154	
Rental Inspections	14,000	17,500	17,850	18,207	18,571	18,943	
Misc Revenues	34,700	37,000	37,740	38,495	39,265	40,050	
Operating Transfer In	51,400	31,400	32,028	32,669	33,322	33,988	
Total Revenues Projected	\$ 395,700	\$ 435,900	\$ 441,828	\$ 447,847	\$ 453,958	\$ 460,162	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	336,345	370,515	375,554	380,670	385,864	391,138
Capital Expenditures Allocation	10%	39,570	43,590	44,183	44,785	45,398	46,016
Cash Reserve & Equip Repl Allocation	5%	19,785	21,795	22,091	22,392	22,698	23,008
Operating & Maintenance:							
Personnel	\$ 259,000	\$ 301,500	\$ 307,530	\$ 313,681	\$ 319,954	\$ 326,353	
Professional	23,500	44,000	44,880	45,778	46,693	47,627	
Contractual	124,500	95,000	71,900	73,338	74,805	76,301	
Supplies	10,350	7,200	7,344	7,491	7,641	7,794	
Total O&M Projected	\$ 417,350	\$ 447,700	\$ 431,654	\$ 440,287	\$ 449,093	\$ 458,075	
Capital Projection	60,000	60,000	10,000	0	0	0	
Capital Reserve Transfer In from 004	82,000	72,000	0	0	0	0	
Transfer to Reserves 004	-	-	-	7,500	4,000	2,000	
Cash Expenditures	477,350	507,700	441,654	440,287	449,093	458,075	
Transfers Out	\$ -	\$ -	\$ -	\$ 7,500	\$ 4,000	\$ 2,000	
Total Expenditures & Transfers Projected	\$ 477,350	\$ 507,700	\$ 441,654	\$ 447,787	\$ 453,093	\$ 460,075	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 350	\$ 200	\$ 174	\$ 60	\$ 865	\$ 87	

BUILDING & ZONING FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 95%						
Actual Revenue Dedicated to O&M	105.5%	102.7%	97.7%	98.3%	98.9%	99.5%
Revenue Dedicated to Personnel will not exceed 70%						
Actual Revenue Dedicated to Personnel	65.5%	69.2%	69.6%	70.0%	70.5%	70.9%
O&M per Capita will not exceed \$45	\$ 42.08	\$ 45.14	\$ 43.52	\$ 44.39	\$ 45.28	\$ 46.18
Actual O&M per Capita						
Percentage of Operating Revenue from Permit Fees will exceed 10%	7.8%	9.9%	10.0%	10.0%	10.1%	10.2%
Estimated Capita	9,919	9,919	9,919	9,919	9,919	9,919
Reserves Balance October 2017	\$585,172	\$513,172	\$513,172	\$520,672	\$524,672	\$526,672
Reserves to Cover 90 days O&M Costs	\$102,908	\$110,392	\$106,435	\$108,564	\$110,735	\$112,950

BUILDING & ZONING

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual		FY 2017-18 Budget	FY 2018-19 Budget	Comments
				6 months	10/31/17			
001-013-4-313-10	Sales Tax	178,456.07	182,767.28	92,071.60		170,000.00	180,000.00	
001-013-4-315-10	State Income Tax	99,494.97	73,267.91	38,170.51		57,000.00	82,000.00	
001-013-4-321-11	Simplified Muni Telecom Tx	20,573.98	17,331.72	8,194.62		19,600.00	17,000.00	
001-013-4-321-70	Permits-Bldgs/Access Bldg	52,153.73	30,035.61	25,518.94		31,000.00	40,000.00	
001-013-4-321-71	Building Plan Review	-	-	-		-	-	
001-013-4-342-12	B&Z Misc. Plans Reviews	13,196.89	28,191.28	20,592.88		22,000.00	25,000.00	includes court imposed fines and settlements
001-013-4-342-13	B&Z-Electrical Inspect Fee	17,346.80	18,091.60	14,498.05		18,000.00	17,000.00	
001-013-4-342-14	B&Z-Plumbing Inspect Fee	11,250.00	14,195.00	8,260.00		14,000.00	14,000.00	
001-013-4-342-15	B&Z-Rezon/Spec.Use/Varianc	2,900.00	6,800.00	1,900.00		2,200.00	2,000.00	
001-013-4-342-16	B&Z-Rental Prop Insp/Reg.	-	-	-		-	-	
001-013-4-342-17	B&Z-Demolition Revenue	-	-	-		-	-	
001-013-4-342-18	B&Z-Occupancy Permits	13,000.00	12,800.00	5,000.00		10,500.00	10,000.00	
001-013-4-342-19	Rental Inspection Fees	-	-	-		-	17,500.00	based on 350 inspections at \$50/each
001-013-4-381-19	From Comm Dev Fd	-	-	-		50,000.00	30,000.00	
001-013-4-381-60	From Reserves	-	25,000.00	-		82,000.00	72,000.00	Demo and Carrying costs
001-013-4-381-63	From Fire Dept-Assist	1,400.00	1,400.00	-		1,400.00	1,400.00	
TOTAL REVENUE		409,772.44	409,880.40	214,206.60		477,700.00	507,900.00	
001-013-5-110-00	Regular Salaries	159,241.77	223,770.36	119,504.04		230,000.00	265,000.00	
001-013-5-120-00	Overtime	1,461.42	1,600.48	-		2,000.00	1,500.00	
001-013-5-130-00	Benefits - Health & Life	20,401.16	28,057.71	13,103.08		27,000.00	35,000.00	
001-013-5-131-00	Benefits - Other	13,996.86	-	-		-	-	
001-013-5-180-00	Unemployment Ins	-	-	-		-	-	
001-013-5-170-00	Salary/Car Allowance	-	-	-		-	-	
001-013-5-220-00	Legal / Attorney Fees	17,682.54	20,040.65	27,849.13		20,000.00	40,000.00	
001-013-5-230-00	Engineering / Consulting	-	-	1,080.00		-	-	
001-013-5-230-10	Bldg Plan Review (Reimb)	-	-	-		-	-	
001-013-5-230-11	Subd Plan Review (Reimb)	(1,064.50)	(554.00)	-		-	-	
001-013-5-240-00	Training And Travel	2,226.14	503.03	3,900.90		3,500.00	4,000.00	
001-013-5-310-00	Telephone / Communications	4,059.47	3,678.36	1,980.23		3,600.00	4,000.00	
001-013-5-320-00	Postage	1,257.91	1,677.43	979.26		2,000.00	2,000.00	
001-013-5-330-00	Utilities	2,014.38	6,775.14	1,832.17		3,000.00	4,000.00	
001-013-5-340-00	Rentals and Leases	2,466.02	2,667.08	913.55		2,100.00	2,000.00	
001-013-5-350-00	Insurance	85.50	96.67	-		500.00	100.00	
001-013-5-360-00	Equipment Maint And Repair	-	-	-		800.00	100.00	
001-013-5-360-10	Vehicle Maint/Repair	1,885.46	7,906.23	(2,448.08)		1,200.00	1,500.00	
001-013-5-370-00	Transportation Reimburse	-	-	-		200.00	-	
001-013-5-380-00	Building Maintenance	1,450.00	1,978.50	964.28		1,800.00	1,800.00	
001-013-5-390-00	Other Contractual Services	5,510.32	29,342.80	13,037.31		45,600.00	32,500.00	property carrying costs included carryover
001-013-5-390-50	Contractual/Technological	11,519.06	3,767.48	1,357.00		7,200.00	3,000.00	
001-013-5-390-81	B&Z-Electrical Inspectors	8,459.76	11,971.86	5,507.93		16,000.00	14,000.00	
001-013-5-390-82	B&Z-Plumbing Inspectors	12,275.00	11,858.14	5,846.86		18,000.00	12,000.00	
001-013-5-390-83	B&Z-Occupancy Dep. Refund	-	10,815.14	3,716.25		6,500.00	6,500.00	
001-013-5-390-84	B&Z-Demolition Expenses	3,931.35	-	-		-	-	
001-013-5-390-88	Code Enforcement Expenses	-	4,414.36	507.90		6,500.00	1,500.00	
001-013-5-391-00	Technological IT	15,426.27	9,124.65	4,732.60		11,500.00	10,000.00	
001-013-5-410-00	Office Supplies	410.91	931.46	188.92		800.00	500.00	
001-013-5-420-00	Fuels For Vehicles/Equip	1,496.79	1,274.92	650.43		2,400.00	1,500.00	
001-013-5-430-00	Operating Supplies	988.55	4,442.10	482.12		2,000.00	1,000.00	
001-013-5-440-00	Safety & Uniform Supplies	752.15	514.73	92.27		500.00	100.00	
001-013-5-460-00	Vehicle Maint Supplies	75.16	101.38	17.00		450.00	100.00	
001-013-5-470-00	Minor Equipment	8,861.54	2,332.40	4,009.37		4,200.00	4,000.00	
001-013-5-520-00	Buildings & Structures	-	-	-		-	-	
001-013-5-530-00	Equipment	-	-	-		-	-	
001-013-5-550-00	Other Capital Improvements	-	-	-		60,000.00	60,000.00	carryover from last year
001-013-5-595-00	Depreciation Expenses	-	-	-		-	-	
001-013-5-730-47	Trans-City Prop Res-Mitigation	10,000.00	-	-		-	-	
001-013-5-730-48	Trans to City Prop/Eq/ Reserves	85,000.00	-	-		-	-	
001-013-5-730-54	Trans to Comm Dev 007	-	-	-		-	-	
001-013-5-810-00	Bad Debl	-	-	-		-	-	
TOTAL EXPENSES		391,870.99	389,089.06	209,804.52		477,350.00	507,700.00	
REVENUE OVER EXPENSES		17,901.45	20,791.34	4,402.08		350.00	200.00	

City of Highland, Illinois
Building and Zoning
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

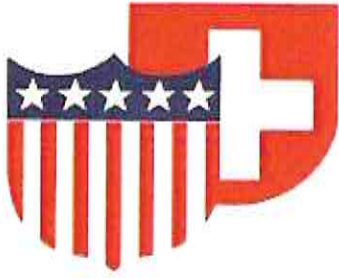
Budget Item	18/19	19/20	20/21	21/22	22/23
Land Account #510					
Greenspace Mitigation		10,000	0		
Total Land Account #510	0	10,000	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Total Equipment Account #530	0	0	0	0	0
Other Capital Improvements Account #550					
Demolition Costs	60,000				
Total Other Capital Improvements Account #550	60,000	0	0	0	0
Total Capital Expenditures Projected	60,000	10,000	0	0	0
ADA Accessibility Future Costs (split with Electric for building improvements)		4,750		0	0

CITY OF HIGHLAND



PUBLIC WORKS

Streets / PW Admin
Water Funds
Sewer Funds



City of Highland

Public Works

Joe Gillespie, Director of Public Works

2018-2019 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 \$16,000 annually.
- Personnel costs per paved lane mile will not exceed \$11,000 annually.

Water Department

- Revenue dedicated to O&M costs will not exceed 70%.
- Revenue per 1,000 gallons sold will exceed \$6.50
- O&M cost per 1000 gallons sold will not exceed \$4.70
- 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 \$4.70
- Flat rate charged to customers will cover all fixed costs by at least 100%.

Major Initiatives

Non Home Rule Sales Tax

80% Portion

- The projects from our initial bond are completed and we will concentrate on payments.

20% Portion

- City forces will make repairs to the pavements and sidewalks on various streets.
- Engineering and coordination with CSX and IDOT for signalization of US 40 and Hemlock/Frank Watson Parkway.
- Continue the pavement preservation started last year using Restorative Seal for the remaining streets with asphalt overlay on concrete.
- Engineering for the Broadway Resurfacing East project.

Street and Alley

- Replace 2008 one-ton dump truck.
- Finish engineering for a roundabout at Broadway/Veterans Honor Parkway/Iberg Rd.
- Coordination with CSX for the railroad culvert.
- Seal coating various alleys.

Water Treatment Plant

- Continue replacing valves, pumps, and various equipment installed in the last upgrade in 1992.
- Replace the boat used for lake monitoring and testing.
- Continue service contracts for storage tank maintenance.

Water Reclamation Facility

- Upgrade the controller panel for the Vulliet Road Lift Station.
- Begin construction improvements for the plant upgrade.
- Replace compact tractor with mower deck.

Water Distribution

- Replace 2008 service truck.
- Purchase piece of equipment to work in easements with minimal working areas.
- Replace water mains along Broadway, IL 143 (Troxler to US 40), and Cedar, Beach, Deal, and Monroe.
- Relocate the 12-inch water transmission main across the property owned by Highland Supply on IL 143.
- Continue replacing water meters.

Sewer Collection

- Prepare engineering documents for sewer trunk main rehabilitation from the CMT report.
- Continue cured in place pipe in clay pipe sewer mains.
- Replace sewer camera trailer and equipment.

STREETS / PW ADMIN

	Current Fiscal Year	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Property / Replacement Tax	\$ 137,250	\$ 139,950	\$ 141,350	\$ 142,763	\$ 144,191	\$ 145,633
Sales Tax	750,000	810,000	826,200	842,724	859,578	876,770
Income Tax	330,000	350,000	357,000	364,140	371,423	378,851
Telecommunications Tax	84,000	75,000	75,750	76,508	77,273	78,045
Misc Revenues	162,200	7,200	7,200	7,200	7,200	7,200
Rental - Street Equipment	0	0	0	0	0	0
Operating Transfers In	15,000	15,000	15,000	15,000	15,000	15,000
Total Revenues Projected	\$ 1,478,450	\$ 1,397,150	\$ 1,422,500	\$ 1,448,334	\$ 1,474,664	\$ 1,501,499
Revenue Allocation:						
Operating & Maintenance Allocation	85%	1,256,683	1,187,578	1,209,125	1,231,084	1,253,465
Capital Expenditures Allocation	10%	147,845	139,715	142,250	144,833	147,466
Cash Reserve & Equip Repl Allocation	5%	73,923	69,858	71,125	72,417	75,075
Operating & Maintenance:						
Personnel	\$ 610,050	\$ 697,550	\$ 689,618	\$ 703,410	\$ 717,478	\$ 731,828
Professional	28,500	47,000	47,940	48,899	49,877	50,874
Contractual	173,060	174,250	177,735	181,290	184,915	188,614
Supplies	123,100	103,650	105,723	107,837	109,994	112,194
Total O&M Projected	934,710	1,022,450	1,021,016	1,041,436	1,062,265	1,083,510
Capital Projection						
Capital Reserve Transfer In from 004	530,000	347,850	404,350	326,850	132,900	330,000
Capital Reserve Transfer In from 004	0	0	3,000	0	0	0
Transfer to Reserves 004	13,000	26,000	0	80,000	279,000	87,000
Cash Expenditures						
Cash Expenditures	1,464,710	1,370,300	1,425,366	1,368,286	1,195,165	1,413,510
Transfers Out	13,000	26,000	0	80,000	279,000	87,000
Total Expenditures & Transfers Projected	\$ 1,477,710	\$ 1,396,300	\$ 1,425,366	\$ 1,448,286	\$ 1,474,165	\$ 1,500,510
Projected Excess (Deficiency) of Revenues over Expenses & Transfers						
	\$ 740	\$ 850	\$ 134	\$ 48	\$ 500	\$ 989

STREETS / PW ADMIN DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 75%						
Actual Revenue Dedicated to O&M	68.6%	73.2%	71.8%	71.9%	72.0%	72.2%
O & M Cost per paved lane mile will not exceed \$16,000	\$14,837	\$15,492	\$15,470	\$15,779	\$16,095	\$16,417
Personnel Cost per paved lane mile will not exceed \$11,000	\$9,683	\$10,569	\$10,449	\$10,658	\$10,871	\$11,088
Paved Lane Miles	63	66	66	66	66	66
Reserves Balance October 2017	\$290,916	\$316,916	\$313,916	\$393,916	\$672,916	\$759,916
Reserves to Cover 90 days O&M Costs	\$230,476	\$252,111	\$251,757	\$256,792	\$261,928	\$267,167

STREETS / PW ADMIN

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
001-017-4-311-20	P.Tax-1/2 Rd & Bridge	127,017.49	133,317.18	102,820.64	127,000.00	130,000.00	
001-017-4-312-20	R.Tax-1/2 Rd/Bridge-Helvetia	5,469.84	5,745.81	2,702.44	6,000.00	5,750.00	
001-017-4-312-30	R.Tax-1/2 Rd/Bridge-Salina	4,383.52	4,076.82		4,250.00	4,200.00	
001-017-4-313-10	Sales Tax	767,306.23	806,326.26	406,198.20	750,000.00	810,000.00	
001-017-4-315-10	State Income Tax	426,407.07	314,005.34	220,214.49	330,000.00	350,000.00	
001-017-4-321-11	Simplified Muni Telecom Tx	88,174.22	74,276.82	35,119.80	84,000.00	75,000.00	
001-017-4-343-10	Rental-Street Equipment						
001-017-4-343-11	Rental/Lesse Revenue	6,600.00	3,100.00	2,142.98	7,200.00	7,200.00	
001-017-4-343-20	Misc Street Div	149,302.95	65,299.28	27,685.47			
001-017-4-343-22	Government Reimbursements				155,000.00		
001-017-4-346-20	Gain on Sale of Asset		57,000.00				
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	300,000.00					
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				15,000.00	15,000.00	
001-017-4-381-51	From 2007 Street Bond						
TOTAL REVENUE		1,894,661.32	1,463,149.53	796,684.02	1,478,450.00	1,397,150.00	
001-017-5-110-00	Regular Salaries	503,092.89	511,552.55	245,991.64	525,000.00	605,000.00	Includes new employee and retirement payout
001-017-5-120-00	Overtime	23,305.20	21,131.03	11,933.98	30,000.00	30,000.00	
001-017-5-130-00	Benefits - Health & Life	26,643.69	62,046.93	23,750.29	55,000.00	62,500.00	
001-017-5-131-00	Benefits - Other	46,656.22					
001-017-5-160-00	Unemployment Ins						
001-017-5-170-00	Salary/Car Allowance	26.60	26.56	12.23	50.00	50.00	
001-017-5-220-00	Legal / Attorney Fees	3,036.33	2,449.70	1,491.72	5,000.00	5,000.00	
001-017-5-230-00	Engineering / Consulting	16,882.50	31,250.00	21,807.95	20,000.00	40,000.00	1/3 GIS work order update (total \$15k)
001-017-5-240-00	Training And Travel	1,490.36	1,209.82	1,321.16	3,500.00	2,000.00	
001-017-5-260-00	Waste Removal						
001-017-5-310-00	Telephone / Communications	4,202.38	3,604.89	1,827.84	5,500.00	5,500.00	
001-017-5-320-00	Postage	102.24	85.08	9.45	100.00	100.00	
001-017-5-330-00	Utilities	9,454.88	11,104.56	5,392.64	12,000.00	12,000.00	
001-017-5-340-00	Rentals And Leases	7,644.84	5,142.82	1,869.71	2,800.00	6,000.00	
001-017-5-350-00	Insurance	4,466.34	6,824.32		6,000.00	6,250.00	
001-017-5-360-00	Equipment Maint And Repair	7,607.86	19,590.55	4,173.50	8,000.00	8,500.00	
001-017-5-360-10	Vehicle Maint/Repair	26,472.31	15,250.51	12,059.60	24,000.00	15,000.00	
001-017-5-370-00	Transportation Reimburse						
001-017-5-380-00	Building Maintenance	2,338.72	5,577.57	429.67	6,000.00	4,000.00	
001-017-5-390-00	Other Contractual Services	73,463.63	55,051.14	12,426.50	52,000.00	60,000.00	
001-017-5-390-22	Trees-Contracted Work	41,205.00	55,475.00	24,454.00	45,000.00	45,000.00	
001-017-5-390-50	Contractual/Technological	12,174.26	7,105.46	6,251.84	960.00	3,900.00	1/3 HCS services/Springbrook Upgrade
001-017-5-391-00	Technological IT		4,998.46	2,488.00	10,700.00	8,000.00	IT support and equipment/software purchases
001-017-5-410-00	Office Supplies	56.18	108.95		100.00	150.00	
001-017-5-420-00	Fuels For Vehicles/Equip	22,060.93	22,685.88	9,723.84	30,000.00	24,000.00	
001-017-5-430-00	Operating Supplies	31,421.56	60,463.36	14,339.30	35,000.00	25,000.00	
001-017-5-430-22	Trees-Purchase&Supplies						
001-017-5-440-00	Safety & Uniform Supplies	3,538.83	2,955.13	754.08	2,000.00	2,500.00	
001-017-5-450-00	Main/Repair Supplies	5,720.04	11,716.10	5,598.71	10,000.00	10,000.00	
001-017-5-460-00	Vehicle Maint Supplies	2,390.87	188.77	267.76	3,000.00	3,000.00	
001-017-5-470-00	Minor Equipment	52,604.47	16,841.16	8,098.03	25,000.00	25,000.00	Pole mounted traffic data collector
001-017-5-470-90	Minor Eq.-Storm Drainage		1,899.08	3,190.88	12,000.00	10,000.00	
001-017-5-490-00	General.Fuel/Chemical Sup		3,642.22	3,427.55	6,000.00	4,000.00	
001-017-5-505-00	Engineering For Capital			37,791.87	180,000.00	3,500.00	
001-017-5-505-10	Engineering-Troxler/IL160						
001-017-5-510-00	Land				50,000.00	5,000.00	
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			57,923.82	85,000.00	129,350.00	
001-017-5-540-00	Lines Roads Etc - New/Repl			156,900.18	165,000.00	185,000.00	
001-017-5-550-00	Other Capital Improvements			2,661.28			
001-017-5-550-10	Impri-Troxler/IL160						
001-017-5-550-24	50 / 50 Program						
001-017-5-550-50	Storm Drainage			5,737.90	50,000.00	25,000.00	
001-017-5-595-00	Depreciation Expenses	721,062.10	742,235.56				
001-017-5-620-00	Interest Expense		1,039.32				
001-017-5-730-39	Trans To 004/Util Facility						
001-017-5-730-48	Trans To City Prop/Eq/Reserves		276,000.00		13,000.00	26,000.00	
001-017-5-810-00	Bad Debt			130.00			
TOTAL EXPENSES		1,648,120.83	1,858,242.58	884,236.67	1,477,710.00	1,396,300.00	
REVENUE OVER EXPENSES		246,540.49	(395,093.05)	112,447.35	740.00	850.00	

City of Highland, Illinois
 Street Department
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23	
Engineering for Capital Account #505						
Roundabout Broadway/VHP/Iberg Const. Engineering	3,500					(90% Fed, 10% City)
Total Engineering for Capital Account #505	<u>3,500</u>	0	0	0	0	
Land Account #510						
Roundabout Broadway/VHP/Iberg Engineering	5,000					(90% Fed, 10% City)
Total Land Account #510	<u>5,000</u>	0	0	0	0	
Building Account #520						
Total Building Account #520	<u>0</u>	0	0	0	0	
Equipment Account #530						
Replace International 2 Ton Dump Truck (2)					240,000	
Replace Freightliner 2 Ton Dump Truck		120,000				
Replace Wheel Loader			120,000			
Replace Case Tractor Mower		35,000				
Replace Excavator			70,000			
(2) 1-Ton Dump Truck Repl w/ salt spreader & plow	82,500	82,500				
Vehicle Replacement for Resident Eng		30,000				
Street Sweeper (Lease purchase)	46,850	46,850	46,850	42,900		
Total Equipment Account #530	<u>129,350</u>	<u>314,350</u>	<u>236,850</u>	<u>42,900</u>	<u>240,000</u>	
Lines, Roads, Etc Account #540						
ADA Sidewalks	50,000	50,000	50,000	50,000	50,000	
Roundabout Broadway/VHP/Iberg	120,000					(90% Fed, 10% City)
Seal Coating Alleys	15,000	15,000	15,000	15,000	15,000	
Total Lines, Roads, Etc Account #540	<u>185,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	
Other Capital Improvements Account #550						
Total Other Capital Improvements Account #550	<u>0</u>	0	0	0	0	
Storm Drainage Account #550-50						
Storm Drainage	25,000	25,000	25,000	25,000	25,000	
Total Storm Drainage Account #550-50	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	
Total Capital Improvements	<u>347,850</u>	<u>404,350</u>	<u>326,850</u>	<u>132,900</u>	<u>330,000</u>	

NHR Street Bond Fund

	Current Fiscal Year	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Sales Tax	\$ 1,400,000	1,410,000	1,413,525	1,417,059	1,420,601	1,424,153
Misc Revenues	2,500	3,000	3,000	3,000	3,000	3,000
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 1,402,500	\$ 1,413,000	\$ 1,416,525	\$ 1,420,059	\$ 1,423,601	\$ 1,427,153
Capital Projection	205,000	670,000	461,000	995,000	340,000	645,000
Transfer in from Reserves				110,000		
Bond Payment Transfer Out	1,197,000	743,000	535,000	535,000	535,000	535,000
Total Expenditures & Transfers Projected	\$ 1,402,000	\$ 1,413,000	\$ 996,000	\$ 1,530,000	\$ 875,000	\$ 1,180,000
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 500	\$ -	\$ 420,525	\$ 59	\$ 548,601	\$ 247,153
Amount Repaid to General Fund Reserves (Veteran's Honor Parkway)			\$ 420,525		\$ 109,475	
Remaining Funding Available			\$ -	\$ 59	\$ 439,126	\$ 247,153

Motor Fuel Tax

Account Number	Description	YTD Actual			FY 2017-18 Budget	FY 2018-19 Budget	Comments
		FY 2015-16 Actual	FY 2016-17 Actual	6 months 10/31/17			
008-000-4-314-10	Motor Fuel Tax Allotment	263,984.94	261,682.87	130,011.55	255,000.00	255,000.00	
008-000-4-361-10	Interest Income	2,161.35	3,881.33	3,034.05		5,000.00	
008-000-4-371-10	Misc Revenue						
TOTAL REVENUE		266,146.29	265,574.20	133,045.60	255,000.00	260,000.00	
008-008-5-340-00	Rentals And Leases						
008-008-5-430-00	Operating Supplies	213,408.14	164,122.94	109,964.91	255,000.00	255,000.00	
008-008-5-505-00	Engineering For Capital	-	-	-			
008-008-5-540-00	Lines Roads Etc - New/Repl	-	-	-			
008-008-5-550-00	Other Capital Improvements	-	-	-			
008-008-5-730-13	Transfer to Street Dept	-	-	-			
TOTAL EXPENSES		213,408.14	164,122.94	109,964.91	255,000.00	255,000.00	
REVENUE OVER EXPENSES		52,737.15	101,451.26	23,080.69	-	5,000.00	

Street Bond Construction

Account Number	Description	YTD Actual			FY 2017-18 Budget	FY 2018-19 Budget	Comments
		FY 2015-16 Actual	FY 2016-17 Actual	6 months 10/31/17			
050-000-4-311-10	Property Tax-General						
050-000-4-313-12	Non-Home Rule Sales Tax	1,397,348.18	1,409,809.86	702,035.02	1,400,000.00	1,410,000.00	
050-000-4-361-10	Interest Income	1,610.82	2,908.00	468.23	2,500.00	3,000.00	
050-000-4-371-10	Miscellaneous Revenue	572,349.90	169,688.77				
050-000-4-381-25	Transfer from Street Bond Int	1,115,000.00	1,160,000.00				
TOTAL REVENUE		3,086,308.90	2,742,384.63	702,503.25	1,402,500.00	1,413,000.00	
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	1,448.12					
050-050-5-230-00	Engineering / Consulting						
050-050-5-240-00	Training and Travel						
050-050-5-310-00	Telephone / Communications						
050-050-5-360-00	Equipment Maint And Repair						
050-050-5-380-10	Vehicle Maint/Repair						
050-050-5-390-00	Other Contractual Services		3,956.25				
050-050-5-410-00	Office Supplies						
050-050-5-420-00	Fuels For Vehicles/Equip						
050-050-5-430-00	Operating Supplies	32,500.13					
050-050-5-470-00	Minor Equipment						
050-050-5-505-00	Engineering For Capital				20,000.00	120,000.00	
050-050-5-510-00	Land						
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			12,156.63	185,000.00	550,000.00	
050-050-5-550-00	Other Capital Improvements						
050-050-5-550-50	Storm Drainage						
050-050-5-595-00	Depreciation Expenses	809,811.10	944,642.09				
050-050-5-610-00	Principal Payments						
050-050-5-620-00	Interest Payments	(11,730.72)	(11,730.72)				
050-050-5-630-00	Other Debt Services		100.00				
050-050-5-630-01	Accrued Interest Expense			100.00			
050-050-5-640-00	Amortization Expense						
050-050-5-730-28	Trans to NHRST/Street Bond 051	1,184,004.00	1,206,504.00	598,500.00	1,197,000.00	743,000.00	
050-050-5-730-29	Transfer to 2010 Street Bond						
050-050-5-730-30	Transfer to Street Dept						
TOTAL EXPENSES		2,016,030.63	2,143,471.62	810,756.63	1,402,000.00	1,413,000.00	
REVENUE OVER EXPENSES		1,070,278.27	598,913.01	81,743.62	500.00	-	

Street Bond and Interest

Account Number	Description	YTD Actual			FY 2017-18 Budget	FY 2018-19 Budget	Comments
		FY 2015-16 Actual	FY 2016-17 Actual	6 months 10/31/17			
051-000-4-361-10	Interest Income	3,760.85	4,851.06	4,323.01	4,000.00	4,500.00	
051-000-4-371-10	Miscellaneous Revenue						
051-000-4-381-31	From 050 NHR Sales Tax	1,184,004.00	1,206,504.00	598,500.00	1,197,000.00	743,000.00	
TOTAL REVENUE		1,187,764.85	1,211,355.06	602,823.01	1,201,000.00	747,500.00	
051-051-5-390-00	Other Contractual Services						
051-051-5-610-00	Principal Payments				1,175,000.00	735,000.00	
051-051-5-620-00	Interest Payments	63,826.66	41,326.67	12,930.00	25,860.00	11,750.00	
051-051-5-630-00	Other Debt Services	318.00	318.00	318.00		318.00	
051-051-5-730-25	Transfer to Street Bond Const	1,115,000.00	1,180,000.00				
TOTAL EXPENSES		1,179,244.66	1,201,844.67	13,246.00	1,200,860.00	747,078.00	
REVENUE OVER EXPENSES		8,520.19	9,510.39	589,575.01	140.00	422.00	

NHR Sales Tax
18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23	
Engineering for Capital Account #505						
Oak St Reconstruction		91,000				
Pavement Preservation						
US 40/Hemlock and Frank Watson Prkwy Signalization	50,000					
Poplar Street South Rehabilitation				145,000	15,000	Pending STP Project State FY 2023
Broadway Resurfacing East	70,000					STP project state FY 2020
Total Engineering for Capital Account #505	120,000	91,000	0	145,000	15,000	
Land Account #510						
Poplar Street South Rehabilitation			100,000			
Oak St Reconstruction		50,000				
Total Land Account #510	0	50,000	100,000	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	
Road Rehab 20% NHR Account #540-10						
Maintenance of Existing Streets by City Forces	25,000	25,000	25,000	25,000	25,000	
Sidewalk Replacement	20,000	20,000	20,000	20,000	20,000	
Pavement Preservation	80,000	150,000	150,000	150,000	150,000	
6th St. Reconstruction						Pending STP Project State FY 2022
US 40/Hemlock and Frank Watson Prkwy Signalization	425,000					
Oak St Reconstruction			700,000			
Poplar Street South Rehabilitation					435,000	Pending STP Project State FY 2023
Broadway Resurfacing East		125,000				STP project state FY 2020
Total Road Rehab 20% NHR Account #540-10	550,000	320,000	895,000	195,000	630,000	
Other Capital Improvements Account #550						
Total Other Capital Improvements Account #550	0	0	0	0	0	
Total Capital Expenditures Projected	670,000	461,000	995,000	340,000	645,000	

WATER FUND						
O&M ALLOCATED BY CATEGORY						

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Utility Sales	\$ 2,732,311	\$ 2,656,947	\$ 2,696,057	\$ 2,737,042	\$ 2,779,124	\$ 2,820,712
Connection Fees	25,000	35,000	35,700	36,414	37,142	37,885
Misc Revenues	45,000	47,500	48,450	49,419	50,407	51,416
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,802,311	\$ 2,739,447	\$ 2,780,207	\$ 2,822,875	\$ 2,866,674	\$ 2,910,013
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,381,964	2,328,530	2,363,176	2,399,444	2,436,673
Capital Expenditures Allocation	10%	280,231	273,945	278,021	282,288	291,001
Cash Reserve & Equip Repl Allocation	5%	140,116	136,972	139,010	141,144	145,501
Operating & Maintenance:						
Personnel - Admin	\$ 118,050	\$ 119,550	\$ 122,539	\$ 125,602	\$ 128,742	\$ 131,961
Personnel - WTP	378,000	387,500	397,188	407,117	417,295	427,727
Personnel - Distribution	356,000	366,000	375,150	384,529	394,142	403,996
Sub Total	852,050	873,050	894,876	917,248	940,179	963,684
Professional Svcs - Admin	212,645	224,118	229,721	235,464	241,351	247,384
Professional Svcs - WTP	1,000	1,200	1,230	1,261	1,292	1,325
Professional Svcs - Distribution	1,200	1,200	1,230	1,261	1,292	1,325
Sub Total	214,845	226,518	232,181	237,985	243,935	250,033
Contractual Svcs - Admin	85,256	90,850	93,121	95,449	97,836	100,281
Contractual Svcs - WTP	199,300	232,600	238,415	244,375	250,485	256,747
Contractual Svcs - Distribution	35,250	30,100	30,853	31,624	32,414	33,225
Sub Total	319,806	353,550	362,389	371,448	380,735	390,253
Supplies - Admin	2,250	1,650	1,891	1,734	1,777	1,821
Supplies - WTP	276,150	182,150	186,704	191,371	196,156	201,060
Supplies - Distribution	64,200	65,000	66,625	68,291	69,998	71,748
Sub Total	342,600	248,800	255,020	261,396	267,930	274,629
Total O&M Projected	1,729,301	1,701,918	1,744,466	1,788,078	1,832,780	1,878,599
Capital Projection						
Bond/Debt Proceeds	815,279	2,749,279	6,706,279	539,279	439,279	404,279
Bond/Debt Payments	0	1,683,000	6,467,000	0	0	0
Capital Reserve Transfer In	0	252,000	0	5,000	0	0
Bond/Debt Payments	0	188,000	188,000	500,000	500,000	500,000
Transfer to Reserves / Surplus	257,500	35,000	608,000	0	94,000	127,000
Cash Expenditures	2,544,580	4,451,197	8,450,745	2,327,357	2,272,059	2,282,878
Transfers Out	257,500	223,000	796,000	500,000	594,000	627,000
Total Expenditures & Transfers Projected	\$ 2,802,080	\$ 4,674,197	\$ 9,246,745	\$ 2,827,357	\$ 2,866,059	\$ 2,909,878

Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 231	\$ 250	\$ 462	\$ 518	\$ 615	\$ 135
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WATER DEPARTMENT'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 70%						
Actual Revenue Dedicated to O&M	61.7%	62.1%	62.7%	63.3%	63.9%	64.6%
O & M Cost per 1000 gallons sold will not exceed \$4.70						
Actual Cost per 1,000 Gallons sold	\$ 5.10	\$ 5.02	\$ 5.15	\$ 5.27	\$ 5.41	\$ 5.54
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.27	\$ 8.08	\$ 8.20	\$ 8.33	\$ 8.46	\$ 8.58
	3.2	3.1	3.1	3.1	3.1	3.0
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	190	193	188	184	179	175
Cash Balance at EOFY	\$ 897,878	\$ 898,128	\$ 898,590	\$ 899,108	\$ 899,724	\$ 899,858
Gallons sold for FY 2016-2017	339,011,800	339,011,800	339,011,800	339,011,800	339,011,800	339,011,800
Reserves Balance October 2017	\$ 1,429,483	\$ 1,212,483	\$ 1,820,483	\$ 1,815,483	\$ 1,909,483	\$ 2,036,483
Reserves will cover 45 days O & M Costs	213,201	209,826	215,071	220,448	225,959	231,608

WATER FUND							
O&M ALLOCATED BY DEPARTMENT							
	Current						
	Fiscal Year	FY	FY	FY	FY	FY	FY
	Budget	2019	2020	2021	2022	2023	2023
Revenue							
Utility Sales	\$ 2,732,311	\$ 2,656,947	\$ 2,696,057	\$ 2,737,042	\$ 2,779,124	\$ 2,820,712	
Connection Fees	25,000	35,000	35,700	36,414	37,142	37,885	
Misc Revenues	45,000	47,500	48,450	49,419	50,407	51,416	
Operating Transfers In							
Total Revenues Projected	\$ 2,802,311	\$ 2,739,447	\$ 2,780,207	\$ 2,822,875	\$ 2,866,674	\$ 2,910,013	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,381,964	2,328,530	2,363,176	2,399,444	2,436,673	2,473,511
Capital Expenditures Allocation	10%	280,231	273,945	278,021	282,288	286,667	291,001
Cash Reserve & Equip Repl Allocation	5%	140,116	136,972	139,010	141,144	143,334	145,501
Operating & Maintenance:							
Personnel - Admin	\$ 118,050	\$ 119,550	\$ 122,539	\$ 125,602	\$ 128,742	\$ 131,961	
Professional Svcs - Admin	212,645	224,118	229,721	235,464	241,351	247,384	
Contractual Svcs - Admin	85,256	90,850	93,121	95,449	97,836	100,281	
Supplies - Admin	2,250	1,650	1,691	1,734	1,777	1,821	
Sub Total -Admin	418,201	436,168	447,072	458,249	469,705	481,448	
Personnel - WTP	378,000	387,500	397,188	407,117	417,295	427,727	
Professional Svcs - WTP	1,000	1,200	1,230	1,261	1,292	1,325	
Contractual Svcs - WTP	199,300	232,600	238,415	244,375	250,485	256,747	
Supplies - WTP	276,150	182,150	186,704	191,371	196,156	201,060	
Sub Total	854,450	803,450	823,536	844,125	865,228	886,858	
Personnel - Distribution	356,000	366,000	375,150	384,529	394,142	403,996	
Professional Svcs - Distribution	1,200	1,200	1,230	1,261	1,292	1,325	
Contractual Svcs - Distribution	35,250	30,100	30,853	31,624	32,414	33,225	
Supplies - Distribution	64,200	65,000	66,625	68,291	69,998	71,748	
Sub Total	456,650	462,300	473,858	485,704	497,847	510,293	
Total O&M Projected	1,729,301	1,701,918	1,744,466	1,788,078	1,832,780	1,878,599	
Capital Projection	815,279	2,749,279	6,706,279	539,279	439,279	404,279	
Bond/Debt Proceeds	0	1,683,000	6,467,000	0	0	0	
Capital Reserve Transfer In	0	252,000	0	5,000	0	0	
Bond/Debt Payments		188,000	188,000	500,000	500,000	500,000	
Transfer to Reserves / Surplus	257,500	35,000	608,000	0	94,000	127,000	
Cash Expenditures	2,544,580	4,451,197	8,450,745	2,327,357	2,272,059	2,282,878	
Transfers Out	257,500	223,000	796,000	500,000	594,000	627,000	
Total Expenditures & Transfers Projected	\$ 2,802,080	\$ 4,674,197	\$ 9,246,745	\$ 2,827,357	\$ 2,866,059	\$ 2,909,878	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 231	\$ 250	\$ 462	\$ 518	\$ 615	\$ 135	

WATER DEPARTMENT'S CRITICAL MEASURES							
Revenue Dedicated to O&M will not exceed 70%							
Actual Revenue Dedicated to O&M	61.7%	62.1%	62.7%	63.3%	63.9%	64.6%	
O & M Cost per 1000 gallons sold will not exceed \$4.70							
Actual Cost per 1,000 Gallons sold	\$ 5.10	\$ 5.02	\$ 5.15	\$ 5.27	\$ 5.41	\$ 5.54	
Revenue per 1,000 Gallons sold will exceed \$6.50 per 1,000 Gallons							
Actual Revenue per 1,000 Gallons	\$ 8.27	\$ 8.08	\$ 8.20	\$ 8.33	\$ 8.46	\$ 8.58	
Cash Balance will exceed 45 days of O&M expenses							
Actual Days of Cash Coverage	190	193	188	184	179	175	
Cash Balance at EOFY	\$ 897,878	\$ 898,128	\$ 898,590	\$ 899,108	\$ 899,724	\$ 899,858	
Gallons sold for FY 2016-2017	339,011,800	339,011,800	339,011,800	339,011,800	339,011,800	339,011,800	
Reserves Balance October 2017	\$ 1,429,483	\$ 1,212,483	\$ 1,820,483	\$ 1,815,483	\$ 1,909,483	\$ 2,036,483	
Reserves will cover 45 days O & M Costs	213,201	209,826	215,071	220,448	225,959	231,608	

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
201-203-5-360-10	Vehicle Maint/Repair	9,283.34	3,107.18	151.48	5,000.00	5,000.00	
201-203-5-380-00	Building Maintenance	782.77	3,710.07	2,124.31	5,000.00	5,000.00	
201-203-5-390-00	Other Contractual Services	3,466.51	1,900.86	1,881.71	10,000.00	3,000.00	paintline main shop building
201-203-5-390-23	Lab Testing	2,028.00	2,946.00	1,389.50	3,000.00	3,000.00	
201-203-5-390-60	Contractual Technological	3,325.94	988.55	464.72	1,000.00	600.00	HCS services-50/50 split w/Swr
201-203-5-391-00	Technological IT		2,494.00	1,246.00	3,000.00	4,300.00	
201-203-5-420-00	Fuels For Vehicles/Equip	4,506.76	5,264.82	2,332.40	7,000.00	6,000.00	
201-203-5-430-00	Operating Supplies	26,857.89	34,908.18	29,132.10	40,000.00	40,000.00	
201-203-5-440-00	Safety & Uniform Supplies	1,884.16	1,768.13	1,136.60	1,200.00	2,000.00	
201-203-5-450-00	Maint/Repair Supplies	3,347.04	4,171.48	1,711.91	3,000.00	4,000.00	
201-203-5-460-00	Vehicle Maint Supplies	2,665.68	2,753.63	1,350.20	3,000.00	3,000.00	
201-203-5-470-00	Minor Equipment	13,066.21	4,976.85	5,003.26	10,000.00	10,000.00	
201-203-5-505-00	Engineering For Capital			7,098.19	30,000.00	150,000.00	
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			16,145.00	15,000.00	30,000.00	
201-203-5-530-60	Meters			41,395.94	70,000.00	70,000.00	
201-203-5-540-00	Lines Roads Etc - New/Repl				415,000.00	2,233,000.00	
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		2,231,159.32	2,168,053.53	1,015,898.96	2,802,080.00	4,674,197.00	
REVENUE OVER EXPENSES		(128,695.19)	948,756.31	391,708.88	231.00	250.00	

WATER SURPLUS

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
205-000-4-361-10	Interest Income	25,705.94	25,865.24	10,534.73	25,000.00	20,000.00	
205-000-4-371-10	Miscellaneous Revenue						
205-000-4-381-81	From Water Fund	86,261.70	33,664.85	25,314.00	257,500.00	35,000.00	
TOTAL REVENUE		111,968.64	59,530.09	35,848.73	282,500.00	55,000.00	
205-205-5-730-22	Transfer To Water Fd	-	760,000.00	-	-	252,000.00	
TOTAL EXPENSES		-	760,000.00	-	-	252,000.00	
REVENUE OVER EXPENSES		111,968.64	(700,469.91)	35,848.73	282,500.00	(197,000.00)	use funds on hand

WATER DEPR / EQUIP REPLACEMENT

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
207-000-4-361-10	Interest Income			-	-	-	
207-000-4-371-10	Miscellaneous Revenue			-	-	-	
207-000-4-381-89	From Water Bond Reserve			-	-	-	
TOTAL REVENUE		-	-	-	-	-	
207-207-5-730-22	Transfer To Water Fd	-	-	-	-	-	
TOTAL EXPENSES		-	-	-	-	-	
REVENUE OVER EXPENSES		-	-	-	-	-	

WATER ALT BND INT & RED

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
208-000-4-361-10	Interest Income			-	-	-	
208-000-4-371-10	Miscellaneous Revenue			-	-	-	
208-000-4-381-81	From Water Fund			-	-	188,000.00	
TOTAL REVENUE		-	-	-	-	188,000.00	
208-208-5-610-00	Principal Payments		-	-	-	183,000.00	
208-208-5-620-00	Interest Payments		-	-	-	5,000.00	
208-208-5-630-00	Other Debt Services		-	-	-	-	
208-208-5-640-00	Transfer to Water Fund		-	-	-	-	
TOTAL EXPENSES		-	-	-	-	188,000.00	
REVENUE OVER EXPENSES		-	-	-	-	-	

City of Highland, Illinois
 Water Treatment Plant
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
Engineering for Capital Account #505					
UV Installation-Prelim. Engineering		30,000			
Total Engineering Account #505	0	30,000	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					
Updgrade Lime Feed System				50,000	
Replace Boat	30,000				
Replace Chemical Pumps	22,000				
VFD Raw Water Pumps w/ PLC	45,000				
Total Equipment Account #530	97,000	0	0	50,000	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
UV Installation			300,000		
Elevated Tank Maintenance	21,000	21,000	21,000	21,000	21,000
1.5 MG Standpipe Maintenance	97,450	97,450	97,450	97,450	97,450
1.0 MG Ground Storage Tank Maintenance	50,829	50,829	50,829	50,829	50,829
Total Other Capital Improvements Account #550	169,279	169,279	469,279	169,279	169,279
Total Capital Expenditures Projected	266,279	169,279	469,279	219,279	169,279
ADA Accessibility Future Costs Maint Building				7,700	
ADA Accessibility Future Costs WTP				20,250	

City of Highland, Illinois
 Water Distribution
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
Engineering for Capital Account #505					
12" Transmission Main Relocation (IL 143) Prelim Eng	25,000				
Water Main Replacements	150,000	650,000			
Total Engineering Account #505	<u>150,000</u>	<u>650,000</u>	0	0	0
Land Account #510					
Total Land Account #510	<u>0</u>	<u>0</u>	0	0	0
Building Account #520					
Total Building Account #520	<u>0</u>	<u>0</u>	0	0	0
Equipment Account #530					
Replace Pot Holing Machine					65,000
Replace Boring Rig				150,000	
Replace Dump Truck					100,000
Service Truck Replacement	30,000	(50/50 split w/ Swr)			
Total Equipment Account #530	<u>30,000</u>	<u>0</u>	0	150,000	165,000
Meters Account #530-60					
Auto Meter Reading	70,000	70,000	70,000	70,000	70,000
Total Meters Account #530-60	<u>70,000</u>	<u>70,000</u>	70,000	70,000	70,000
Lines, Roads, Etc Account #540					
12" Transmission Main Relocation (IL 143)	700,000				
Water Main Replacements	1,533,000	5,817,000	20-yr annual debt service for 1.5% increases (\$8,150,000 loan/bond)		
Total Lines, Roads, Etc Account #540	<u>2,233,000</u>	<u>5,817,000</u>	0	0	0
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	<u>0</u>	<u>0</u>	0	0	0
Total Capital Expenditures Projected	<u><u>2,483,000</u></u>	<u><u>6,537,000</u></u>	<u>70,000</u>	<u>220,000</u>	<u>235,000</u>

SEWER FUND
O&M ALLOCATED BY CATEGORY

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Utility Sales	\$ 1,930,000	\$ 1,978,250	\$ 2,027,706	\$ 2,078,399	\$ 2,130,359	\$ 2,183,618
Pretreatment Revenue	275,000	275,000	281,875	288,922	296,145	303,549
Connection Fees	35,000	39,000	39,000	39,000	39,000	39,000
Misc Income	12,500	14,500	14,500	14,500	14,500	14,500
Operating Transfers In	0	0	0	0	0	0
Total Revenues Projected	\$ 2,252,500	\$ 2,306,750	\$ 2,363,081	\$ 2,420,821	\$ 2,480,004	\$ 2,540,666
Revenue Allocation:						
Operating & Maintenance Allocation	85%	2,522,375	1,960,738	2,008,619	2,057,698	2,108,003
Capital Expenditures Allocation	10%	296,750	230,675	236,308	242,082	254,067
Cash Reserve & Equip Repl Allocation	5%	148,375	115,338	118,154	121,041	127,033
Operating & Maintenance:						
Personnel - Admin	\$ 115,550	\$ 108,050	\$ 110,751	\$ 113,520	\$ 116,358	\$ 119,267
Personnel - Collection	162,000	177,500	181,938	186,486	191,148	195,927
Personnel - WRF	352,500	358,000	366,950	376,124	385,527	395,165
Personnel - Pretreatment	28,050	30,300	31,058	31,834	32,630	33,446
Sub Total	658,100	673,850	690,696	707,964	725,663	743,804
Professional Svcs - Admin	160,825	171,462	175,749	180,142	184,646	189,262
Professional Svcs - Collection	1,500	500	513	525	538	552
Professional Svcs - WRF	6,500	7,500	7,688	7,880	8,077	8,279
Professional Svcs - Pretreatment	2,000	2,000	2,050	2,101	2,154	2,208
Sub Total	170,825	181,462	185,999	190,649	195,415	200,300
Contractual Svcs - Admin	80,729	83,450	85,536	87,675	89,867	92,113
Contractual Svcs - Collection	54,250	50,600	51,865	53,162	54,491	55,853
Contractual Svcs - WRF	217,350	209,850	215,096	220,474	225,985	231,635
Contractual Svcs - Pretreatment	4,900	4,900	5,023	5,148	5,277	5,409
Sub Total	357,229	348,800	357,520	366,458	375,619	385,010
Supplies - Admin	2,250	1,750	1,794	1,839	1,885	1,932
Supplies - Collection	39,900	42,400	43,460	44,547	45,660	46,802
Supplies - WRF	50,750	46,750	47,919	49,117	50,345	51,603
Supplies - Pretreatment	2,200	1,200	1,230	1,261	1,292	1,325
Sub Total	95,100	92,100	94,403	96,763	99,182	101,661
Total O&M Projected	1,281,254	1,296,212	1,328,617	1,361,833	1,395,879	1,430,776
Capital Projection	1,009,000	7,415,000	3,025,000	380,600	50,000	200,000
Bond Debt Repayment Transfer Out	651,110	197,000	196,986	861,801	858,613	860,263
Bond/Debt Proceeds	715,000	6,910,000	3,000,000			
Capital Reserve Transfer In	0	0	0	184,000	0	0
Transfer to Reserves / Surplus	26,000	308,000	812,000	0	175,000	49,000
Cash Expenditures	2,290,254	8,711,212	4,353,617	1,742,433	1,445,879	1,630,776
Transfers Out	677,110	505,000	1,008,986	861,801	1,033,613	909,263
Total Expenditures & Transfers Projected	\$ 2,967,364	\$ 9,216,212	\$ 5,362,603	\$ 2,604,234	\$ 2,479,492	\$ 2,540,039
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 136	\$ 538	\$ 478	\$ 587	\$ 512	\$ 628

SEWER DEPARTMENT'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 65%						
Actual Revenue Dedicated to O&M	56.9%	56.2%	56.2%	56.3%	56.3%	56.3%
O & M Cost per 1000 gallons sold will not exceed \$ 4.70						
Actual Cost per 1,000 Gallons sold	\$ 4.96	\$ 5.01	\$ 5.14	\$ 5.27	\$ 5.40	\$ 5.53
Revenue per 1,000 Gallons billed will exceed \$ 7.00 per 1,000 Gallons						
Actual Revenue per 1,000 Gallons	\$ 8.71	\$ 8.92	\$ 9.14	\$ 9.36	\$ 9.59	\$ 9.83
Cash Balance will exceed 45 days of O&M expenses						
Actual Days of Cash Coverage	268	265	258	252	246	240
Cash Balance at EOFY	\$ 939,862	\$ 940,400	\$ 940,878	\$ 941,465	\$ 941,977	\$ 942,605
Gallons billed for FY 2016-2017	258,514,500	258,514,500	258,514,500	258,514,500	258,514,500	258,514,500
Reserves Balance October 2017	\$1,387,153	\$1,695,153	\$2,507,153	\$2,323,153	\$2,498,153	\$2,547,153
Reserves to Cover 45 days O&M Costs	\$157,963	\$159,807	\$163,802	\$167,897	\$172,095	\$176,397

SEWER FUND
O&M ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Revenue							
Utility Sales	\$ 1,930,000	\$ 1,978,250	\$ 2,027,706	\$ 2,078,399	\$ 2,130,359	\$ 2,183,618	
Pretreatment Revenue	275,000	275,000	281,875	288,922	296,145	303,549	
Connection Fees	35,000	39,000	39,000	39,000	39,000	39,000	
Interest Income	12,500	14,500	14,500	14,500	14,500	14,500	
Operating Transfers In	0	0	0	0	0	0	
Total Revenues Projected	\$ 2,252,500	\$ 2,306,750	\$ 2,363,081	\$ 2,420,821	\$ 2,480,004	\$ 2,540,666	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	2,522,375	1,960,738	2,008,619	2,057,698	2,108,003	2,159,566
Capital Expenditures Allocation	10%	296,750	230,675	236,308	242,082	248,000	254,067
Cash Reserve & Equip Repl Allocation	5%	148,375	115,338	118,154	121,041	124,000	127,033
Operating & Maintenance:							
Personnel - Admin	\$ 115,550	\$ 108,050	\$ 110,751	\$ 113,520	\$ 116,358	\$ 119,267	
Professional Svcs - Admin	160,825	171,462	175,749	180,142	184,646	189,262	
Contractual Svcs - Admin	80,729	83,450	85,536	87,675	89,867	92,113	
Supplies - Admin	2,250	1,750	1,794	1,839	1,885	1,932	
Sub Total	<u>359,354</u>	<u>364,712</u>	<u>373,830</u>	<u>383,176</u>	<u>392,755</u>	<u>402,574</u>	
Personnel - Collection	162,000	177,500	181,938	186,486	191,148	195,927	
Professional Svcs - Collection	1,500	500	513	525	538	552	
Contractual Svcs - Collection	54,250	50,600	51,865	53,162	54,491	55,853	
Supplies - Collection	39,900	42,400	43,460	44,547	45,660	46,802	
Sub Total	<u>257,650</u>	<u>271,000</u>	<u>277,775</u>	<u>284,719</u>	<u>291,837</u>	<u>299,133</u>	
Personnel - WRF	352,500	358,000	366,950	376,124	385,527	395,165	
Professional Svcs - WRF	6,500	7,500	7,688	7,880	8,077	8,279	
Contractual Svcs - WRF	217,350	209,850	215,096	220,474	225,985	231,635	
Supplies - WRF	50,750	46,750	47,919	49,117	50,345	51,603	
Sub Total	<u>627,100</u>	<u>622,100</u>	<u>637,653</u>	<u>653,594</u>	<u>669,934</u>	<u>686,682</u>	
Personnel - Pretreatment	28,050	30,300	31,058	31,834	32,630	33,446	
Professional Svcs - Pretreatment	2,000	2,000	2,050	2,101	2,154	2,208	
Contractual Svcs - Pretreatment	4,900	4,900	5,023	5,148	5,277	5,409	
Supplies - Pretreatment	2,200	1,200	1,230	1,261	1,292	1,325	
Sub Total	<u>37,150</u>	<u>38,400</u>	<u>39,360</u>	<u>40,344</u>	<u>41,353</u>	<u>42,386</u>	
Total O&M Projected	1,281,254	1,296,212	1,328,617	1,361,833	1,395,879	1,430,776	
Capital Projection	1,009,000	7,415,000	3,025,000	380,600	50,000	200,000	
Bond Debt Repayment Transfer Out	651,110	197,000	196,986	861,801	858,613	860,263	
Bond/Debt Proceeds	715,000	6,910,000	3,000,000				
Capital Reserve Transfer In	0	0	0	184,000	0	0	
Transfer to Reserves / Surplus	26,000	308,000	812,000	0	175,000	49,000	
Cash Expenditures	2,290,254	8,711,212	4,353,617	1,742,433	1,445,879	1,630,776	
Transfers Out	677,110	505,000	1,008,986	861,801	1,033,613	909,263	
Total Expenditures & Transfers Projected	\$ 2,967,364	\$ 9,216,212	\$ 5,362,603	\$ 2,604,234	\$ 2,479,492	\$ 2,540,039	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 136	\$ 538	\$ 478	\$ 587	\$ 512	\$ 628	

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
301-304-5-110-00	Regular Salaries	251,832.97	255,659.10	124,658.11	265,000.00	272,500.00	
301-304-5-120-00	Overtime	12,767.21	8,962.07	2,557.22	12,500.00	7,500.00	
301-304-5-130-00	Benefits - Health & Life	22,760.20	25,532.68	10,290.89	22,000.00	24,000.00	
301-304-5-131-00	Benefits - Other	18,662.50					
301-304-5-140-00	Social Security	19,463.55	19,888.74	9,502.50	21,000.00	21,500.00	
301-304-5-150-00	Retirement	29,141.25	29,227.26	13,968.23	32,000.00	32,500.00	
301-304-5-160-00	Unemployment Ins						
301-304-5-220-00	Legal / Attorney Fees	768.00	2,908.00		1,500.00	3,000.00	Pending NPDES Permit Review
301-304-5-230-00	Engineering / Consulting				2,500.00	2,500.00	Pending NPDES Permit Review
301-304-5-240-00	Training And Travel	1,390.00	736.95	110.00	2,500.00	2,000.00	
301-304-5-310-00	Telephone / Communications	2,642.85	2,711.43	599.63	900.00	900.00	
301-304-5-320-00	Postage	4.80	1,457.80	1,547.01	100.00	100.00	Over Budget due to plant upgrade sampling
301-304-5-330-00	Utilities	111,183.51	116,616.03	64,178.84	125,000.00	125,000.00	
301-304-5-330-22	Utilities - Lift Station	2,208.17	2,295.88	1,362.83	2,500.00	2,750.00	
301-304-5-340-00	Rentals And Leases	164.00			1,500.00	750.00	
301-304-5-360-00	Equipment Maint And Repair	29,900.25	16,809.01	10,342.14	20,000.00	20,000.00	
301-304-5-360-10	Vehicle Maint/Repair	7,283.31	12,015.36	1,721.16	8,750.00	4,500.00	Plan to sell tandem axle dump trucks
301-304-5-370-00	Transportation Reimburse						
301-304-5-380-00	Building Maintenance	4,613.36	795.22	731.70	2,500.00	2,500.00	
301-304-5-390-00	Other Contractual Services	25,453.51	21,214.65	22,831.78	30,000.00	32,500.00	Increased for contract hauling of bio-solids
301-304-5-390-23	Lab Testing	8,957.00	8,898.50	4,121.50	10,000.00	10,000.00	
301-304-5-390-50	Contractual/Technological	8,524.89	1,343.46	827.91	6,000.00	1,200.00	HCS services
301-304-5-391-00	Technological IT		7,480.49	3,734.00	10,100.00	9,650.00	
301-304-5-410-00	Office Supplies						
301-304-5-420-00	Fuels For Vehicles/Equip	3,613.58	4,694.01	2,913.84	5,500.00	5,500.00	
301-304-5-430-00	Operating Supplies	8,564.26	6,476.88	2,790.14	8,000.00	7,500.00	
301-304-5-430-22	Trees-Purchase&Supplies						
301-304-5-440-00	Safety & Uniform Supplies	2,430.42	1,114.39	410.89	2,500.00	2,500.00	
301-304-5-450-00	Maint/Repair Supplies	20,962.17	12,395.24	5,386.35	15,000.00	15,000.00	
301-304-5-460-00	Vehicle Maint Supplies	558.07	94.76	596.08	1,250.00	1,250.00	
301-304-5-470-00	Minor Equipment	12,327.51	13,661.94	1,073.99	6,000.00	2,500.00	
301-304-5-480-00	Generat.Fuel/Chemical Sup	9,004.44	10,964.39	6,030.50	12,500.00	12,500.00	
301-304-5-505-00	Engineering For Capital			153,479.31	530,000.00	560,000.00	
301-304-5-510-00	Land				50,000.00	100,000.00	
301-304-5-520-00	Buildings & Structures						
301-304-5-530-00	Equipment			26,530.00	43,500.00	17,500.00	
301-304-5-540-00	Lines Roads Etc - New/Repl						
301-304-5-550-00	Other Capital Improvements				80,500.00	5,017,500.00	
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	20,758.55	21,557.55	11,186.73	22,000.00	24,000.00	
301-305-5-120-00	Overtime						
301-305-5-130-00	Benefits - Health & Life	1,799.17	1,962.68	917.79	1,950.00	2,200.00	
301-305-5-131-00	Benefits - Other						
301-305-5-140-00	Social Security	1,586.96	1,647.28	855.62	1,700.00	1,700.00	
301-305-5-150-00	Retirement	2,313.28	2,382.56	1,229.28	2,400.00	2,400.00	
301-305-5-160-00	Unemployment Ins						
301-305-5-220-00	Legal / Attorney Fees	63.00	94.50		1,500.00	1,500.00	Pending NPDES Permit Review
301-305-5-230-00	Engineering / Consulting						
301-305-5-240-00	Training And Travel				500.00	500.00	
301-305-5-310-00	Telephone / Communications						
301-305-5-330-00	Utilities	247.89	301.43	180.66	400.00	400.00	
301-305-5-340-00	Rentals And Leases						
301-305-5-350-00	Insurance						
301-305-5-360-00	Equipment Maint And Repair	727.63	1,176.00		500.00	500.00	
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	190.00					
301-305-5-390-23	Lab Testing	1,035.50	3,078.00	351.50	4,000.00	4,000.00	
301-305-5-410-00	Office Supplies						
301-305-5-420-00	Fuels For Vehicles/Equip						
301-305-5-430-00	Operating Supplies				200.00	200.00	
301-305-5-440-00	Safety & Uniform Supplies						
301-305-5-450-00	Maint/Repair Supplies						
301-305-5-460-00	Vehicle Maint Supplies						
301-305-5-470-00	Minor Equipment		9,458.00		2,000.00	1,000.00	
301-305-5-530-00	Equipment						
301-305-5-550-00	Other Capital Improvements						
301-305-5-595-00	Depreciation Expenses						
TOTAL EXPENSES		2,692,717.97	2,899,109.27	1,232,517.78	2,967,364.00	9,216,212.00	

REVENUE OVER EXPENSES		(542,399.99)	(598,119.33)	(116,578.48)	136.00	538.00	
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SEWER SURPLUS

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
307-000-4-361-10	Interest Income	11,678.56	15,521.41	10,207.29	10,000.00	15,000.00
307-000-4-371-10	Miscellaneous Revenue					
307-000-4-381-82	From Sewer Fund	73,787.00	374,189.00	22,959.00	26,000.00	308,000.00
TOTAL REVENUE		85,463.56	389,710.41	33,166.29	36,000.00	323,000.00

307-307-5-730-19	Transfer To Sewer Fd	-	-	-	-	-
TOTAL EXPENSES		-	-	-	-	-
REVENUE OVER EXPENSES		85,463.56	389,710.41	33,166.29	36,000.00	323,000.00

WATER RECLAMATION REPAYMENT FUND

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
308-000-4-361-10	Interest Income	287.48	363.58	261.14	300.00	loan paid in full
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	451,110.00	451,110.00	227,000.00	451,110.00	
TOTAL REVENUE		451,397.48	451,473.58	227,261.14	451,410.00	-

308-308-5-610-00	Principal Payments			219,173.99	441,515.00	
308-308-5-620-00	Interest Payments	32,243.21	20,059.61	6,379.89	9,592.00	

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	Comments
308-308-5-630-00	Other Debt Services						
TOTAL EXPENSES		32,243.21	20,059.61	225,553.88	451,107.00	-	
REVENUE OVER EXPENSES		419,154.27	431,413.97	1,707.26	303.00	-	

SEWER BOND CONSTRUCTION

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
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	198,996.00	195,996.00	100,002.00	200,000.00	197,000.00
TOTAL REVENUE		198,996.00	195,996.00	100,002.00	200,000.00	197,000.00
309-309-5-390-00	Other Contractual Services	150.00				
309-309-5-550-10	Sewer Bond Improvements					
309-309-5-595-00	Depreciation		67,462.24			
309-309-5-610-00	Principal Payments			115,000.00	115,000.00	115,000.00
309-309-5-620-00	Interest Payments	87,258.82	84,398.83	42,262.50	83,030.00	80,041.00
309-309-5-630-00	Other Debt Services		150.00			
TOTAL EXPENSES		87,408.82	152,011.07	157,262.50	198,030.00	195,041.00
REVENUE OVER EXPENSES		111,587.18	43,984.93	(57,260.50)	1,970.00	1,959.00

City of Highland, Illinois
Sewer Collection
18/19 thru 22/23

PROJECTS BY BUDGET ITEM

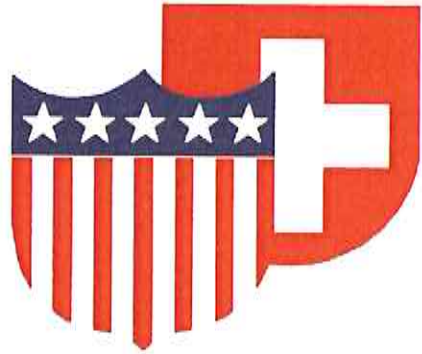
Budget Item	18/19	19/20	20/21	21/22	22/23
Engineering for Capital Account #505					
Trunk Main Rehabilitation-Prelim. Eng.	150,000	Reimbursable from IEPA after construction contract award			
Total Engineering Account #505	150,000	0	0	0	0
Land Account #510					
Total Land Account #510	0	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Easement Machine	25,000				
Service Truck Replacement	30,000	(50/50 split w/ Wtr)			
Sewer Camera	115,000				
Total Equipment Account #530	170,000	0	0	0	0
Lines, Roads, Etc Account #540					
Trunk Main Rehabilitation	1,200,000	Construction invoices submitted IEPA for loan disbursement			
CIPP Projects (remaining clay pipe in system)	200,000		200,000		200,000
Total Lines, Roads, Etc Account #540	1,400,000	0	200,000	0	200,000
Other Capital Improvements Account #550					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	1,720,000	0	200,000	0	200,000
ADA Accessibility Future Costs Maint Building					

City of Highland, Illinois
 Water Reclamation Facility
 18/19 thru 22/23

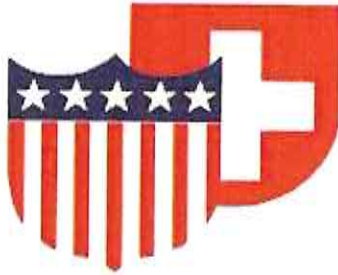
PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
Engineering for Capital Account #505					
Plant Improvements and Upgrades-Const. Eng.	560,000				
Total Engineering for Capital Account #505	560,000	0	0	0	0
Land Account #510					
Plant Expansion Property	100,000				
Total Land Account #510	100,000	0	0	0	0
Building Account #520					
Total Building Account #520	0	0	0	0	0
Equipment Account #530					
Replace 1993 Compact Tractor W/Mower Deck	17,500				
Replace 1999 Dodge Ram Pickup Truck		25,000			
Replace 2005 Bobcat Skid Loader with Wheel Loader			100,000		
Replace 2000 H&S All Purpose Spreader			55,000		
Replace 2006 Brown Bear Paddle Aerator				50,000	
Total Equipment Account #530	17,500	25,000	155,000	50,000	0
Lines, Roads, Etc Account #540					
Total Lines, Roads, Etc Account #540	0	0	0	0	0
Other Capital Improvements Account #550					
Vulliet Lift Station Panel Upgrade	17,500				
ADA Accessibility Future Costs Plant			25,600		
Plant Improvements and Upgrades	5,000,000	3,000,000	Construction invoices submitted IEPA		
Total Other Capital Improvements Account #550	5,017,500	3,000,000	25,600		
Total Capital Expenditures Projected	5,695,000	3,025,000	180,600	50,000	0

CITY OF HIGHLAND



ELECTRIC & FIBER



City of Highland

Electric Fund

Dan Cook, Director of Electric

2018-2019 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 10%.
- 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 \$0.083 based on FY2016 APPA benchmarking.
- Total O&M cost per kWh sold will not exceed \$0.075 based on FY2016 APPA benchmarking.
- Operating income per KWH will exceed .008 based on FY2016 APPA benchmarking.
- Total O&M cost, not including purchase of power, will average \$40.41 monthly per customer based on FY2016 APPA benchmarking.
- Net income per revenue dollar shall exceed \$0.048 based on FY2016 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. Continue deployment of Smart Grid Technology to allow all electric meters to be remotely read from the desktop.
2. Upgrade/replace existing SCADA system to allow better monitoring and control.

3. Obtain and deploy OMS (Outage Management Software).
4. Purchase and implement Tantalus Server.

Electric Production Goals:

1. Obtain Power Plant Specific training opportunities for operators.
2. Improve energy efficiency of power plant campus.

Electric Distribution Goals:

1. Continue expansion of Smart Grid by adding approximately 1000 additional meters.
2. Upgrade, modernize and improve the reliability of the distribution systems in the following ways:
 - A) Finish the conversion of the remaining 2400 volt circuits to 13.2 kV circuits and de-commission the 2400 volt substation on Poplar Street.
 - B) Continue Pole Inspection to identify "Bad" poles and replace where necessary (20% of total poles in system).
3. Purchase and deploy 150 more LED streetlights.
4. Perform Preventative Maintenance on the Power Plant substation.
5. Repair rusting peripheral light poles.
6. Repair/reconductor 138KV line where necessary.

LIGHT & POWER						
OPERATING AND MAINTENANCE ALLOCATED BY CATEGORY						
	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Utility Sales	\$ 14,363,063	14,722,140	15,090,194	15,467,449	15,854,135	16,250,488
Connection Fees	16,000	16,000	16,000	16,000	16,000	16,000
Misc Revenues	89,911	88,104	1,088,104	88,104	88,104	88,104
Total Revenues Projected	\$ 14,468,974	\$ 14,826,244	\$ 16,194,298	\$ 15,571,553	\$ 15,958,239	\$ 16,354,592
Revenue Allocation:						
Operating & Maintenance Allocation	85%	12,298,628	12,602,307	13,765,153	13,235,820	13,564,503
Capital Expenditures Allocation	10%	1,446,897	1,482,624	1,619,430	1,557,155	1,595,824
Cash Reserve & Equip Repl Allocation	5%	723,449	741,312	809,715	778,578	817,730
Operating & Maintenance:						
Personnel - Admin	\$ 230,080	\$ 356,580	\$ 367,277	\$ 378,295	\$ 389,644	\$ 401,333
Personnel - Production	129,000	133,000	136,990	141,100	145,333	149,693
Personnel - Distribution	1,281,500	1,222,000	1,258,660	1,296,420	1,335,313	1,375,372
Sub Total	1,640,580	1,711,580	1,762,927	1,815,815	1,870,290	1,926,398
Professional Svcs - Admin	765,212	796,826	812,763	829,018	845,598	862,510
Professional Svcs - Production	43,000	56,500	57,630	58,783	59,959	61,158
Professional Svcs - Distribution	51,000	50,000	51,000	52,020	53,060	54,121
Sub Total	859,212	903,326	921,393	939,821	958,617	977,789
Contractual Svcs - Admin	437,247	436,750	445,485	454,395	463,483	472,753
Contractual Svcs - Production	9,226,158	9,518,460	9,708,829	9,803,006	10,101,066	10,303,087
Contractual Svcs - Distribution	97,200	114,400	116,688	119,022	121,402	123,830
Sub Total	9,760,605	10,069,610	10,271,002	10,476,423	10,685,951	10,899,670
Supplies - Admin	30,750	16,000	16,480	16,974	17,483	18,007
Supplies - Production	98,500	79,600	81,988	84,448	86,981	89,590
Supplies - Distribution	176,000	171,000	176,130	181,414	186,856	192,462
Sub Total	305,250	266,600	274,598	282,836	291,320	300,059
Total O&M Projected	\$ 12,565,647	\$ 12,951,116	\$ 13,229,920	\$ 13,514,895	\$ 13,806,178	\$ 14,103,916
Capital Projection	1,100,000	847,000	2,090,000	635,000	780,000	430,000
Capital Reserve Transfer In	0	0	0	0	0	0
Transfer to Reserves / Surplus	803,000	1,027,500	874,000	1,421,000	1,372,000	1,820,000
Cash Expenditures	13,665,647	13,798,116	15,319,920	14,149,895	14,586,178	14,533,916
Transfers Out	803,000	1,027,500	874,000	1,421,000	1,372,000	1,820,000
Total Expenditures & Transfers Projected	\$ 14,468,647	\$ 14,825,616	\$ 16,193,920	\$ 15,570,895	\$ 15,958,178	\$ 16,353,916
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ 327	\$ 628	\$ 378	\$ 658	\$ 61	\$ 676

ELECTRIC FUND'S CRITICAL MEASURES						
Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	86.8%	87.4%	87.1%	86.8%	86.5%	86.2%
Revenue Dedicated to Personnel will not exceed 10%						
Actual Revenue Dedicated to Personnel	11.3%	11.5%	11.6%	11.7%	11.7%	11.8%
Revenue per KWH will exceed .08300 cents per KWH						
Actual Revenue per KWH	0.1128	0.1128	0.1128	0.1128	0.1127	0.1127
O & M Cost per KWH sold will not exceed .0750 cents per KWH						
Actual Cost per KWH sold	0.0980	0.0985	0.0982	0.0979	0.0975	0.0972
Operating Income will exceed .008 cents per KWH	0.0148	0.0143	0.0146	0.0149	0.0152	0.0155
Projected KWH per Year with 2.5% increase over Actual 2016-2017 KWH	128,225,118	131,430,746	134,716,515	138,084,427	141,536,538	145,074,952
Reserves Balance October 2017	\$4,721,848	\$5,749,348	\$6,823,348	\$8,044,348	\$9,416,348	\$11,236,348
Reserves to Cover 45 days O&M Costs	\$1,549,189	\$1,596,713	\$1,631,086	\$1,666,220	\$1,702,132	\$1,738,839

LIGHT & POWER
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Revenue							
Utility Sales	\$ 14,363,063	\$ 14,722,140	\$ 15,090,194	\$ 15,467,449	\$ 15,854,135	\$ 16,250,488	
Connection Fees	16,000	16,000	16,000	16,000	16,000	16,000	
Misc Revenues	89,911	88,104	1,088,104	88,104	88,104	88,104	
Total Revenues Projected	\$ 14,468,974	\$ 14,826,244	\$ 16,194,298	\$ 15,571,553	\$ 15,958,239	\$ 16,354,592	
Revenue Allocation:							
Operating & Maintenance Allocation	85%	12,298,628	12,602,307	13,765,153	13,235,820	13,564,503	13,901,403
Capital Expenditures Allocation	10%	1,446,897	1,482,824	1,619,430	1,557,155	1,595,824	1,635,459
Cash Reserve & Equip Repl Allocation	5%	723,449	741,312	809,715	778,578	797,912	817,730
Operating & Maintenance:							
Personnel - Admin	\$ 230,080	\$ 356,580	\$ 367,277	\$ 378,295	\$ 389,644	\$ 401,333	
Professional Svcs - Admin	765,212	796,828	812,763	829,018	845,598	862,510	
Contractual Svcs - Admin	437,247	436,750	445,485	454,395	463,483	472,753	
Supplies - Admin	30,750	16,000	16,480	16,974	17,483	18,007	
Sub Total Admin	<u>1,463,289</u>	<u>1,606,156</u>	<u>1,642,005</u>	<u>1,678,682</u>	<u>1,716,208</u>	<u>1,754,603</u>	
Personnel - Production	129,000	133,000	136,990	141,100	145,333	149,693	
Professional Svcs - Production	43,000	56,500	57,630	58,783	59,959	61,158	
Contractual Svcs - Production	9,226,158	9,518,460	9,708,829	9,903,006	10,101,066	10,303,087	
Supplies - Production	98,500	79,600	81,988	84,448	86,981	89,590	
Sub Total Production	<u>9,496,658</u>	<u>9,787,560</u>	<u>9,985,437</u>	<u>10,187,337</u>	<u>10,393,339</u>	<u>10,603,528</u>	
Personnel - Distribution	1,281,500	1,222,000	1,258,660	1,296,420	1,335,313	1,375,372	
Professional Svcs - Distribution	51,000	50,000	51,000	52,020	53,080	54,121	
Contractual Svcs - Distribution	97,200	114,400	116,688	119,022	121,402	123,830	
Supplies - Distribution	176,000	171,000	176,130	181,414	186,856	192,462	
Sub Total Distribution	<u>1,605,700</u>	<u>1,557,400</u>	<u>1,602,478</u>	<u>1,648,876</u>	<u>1,696,631</u>	<u>1,745,785</u>	
Total O&M Projected	12,565,647	12,951,116	13,229,920	13,514,895	13,806,178	14,103,916	
Capital Projection	1,100,000	847,000	2,090,000	635,000	780,000	430,000	
Capital Reserve Transfer In	0	0	0	0	0	0	
Transfer to Reserves / Surplus	803,000	1,027,500	874,000	1,421,000	1,372,000	1,820,000	
Cash Expenditures	13,665,647	13,798,116	15,319,920	14,149,895	14,586,178	14,533,916	
Transfers Out	803,000	1,027,500	874,000	1,421,000	1,372,000	1,820,000	
Total Expenditures & Transfers Projected	\$ 14,468,647	\$ 14,825,616	\$ 16,193,920	\$ 15,570,895	\$ 15,958,178	\$ 16,353,916	
Projected Excess (Deficiency) of Revenues over Expenses & Transfers							
	\$ 327	\$ 628	\$ 378	\$ 658	\$ 61	\$ 676	

ELECTRIC FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	86.8%	87.4%	81.7%	86.8%	86.5%	86.2%
Revenue Dedicated to Personnel will not exceed 10%						
Actual Revenue Dedicated to Personnel	11.3%	11.5%	10.9%	11.7%	11.7%	11.8%
Revenue per KWH will exceed .0830 cents per KWH						
Actual Revenue per KWH	0.1128	0.1128	0.1202	0.1128	0.1127	0.1127
O & M Cost per KWH sold will not exceed .0750 cents per KWH						
Actual Cost per KWH sold	0.0980	0.0985	0.0982	0.0979	0.0975	0.0972
Operating Income will exceed .008 cents per KWH	0.0148	0.0143	0.0220	0.0149	0.0152	0.0155
Projected KWH per Year with 2.5% increase over Actual 2016-2017 KWH	128,225,118	131,430,746	134,716,515	138,084,427	141,536,538	145,074,952
Reserves Balance October 2017	\$4,721,848	\$5,749,348	\$6,623,348	\$8,044,348	\$9,416,348	\$11,236,348
Reserves to Cover 45 days O&M Costs	\$1,549,189	\$1,596,713	\$1,631,086	\$1,666,220	\$1,702,132	\$1,738,839

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget	
101-102-5-470-00	Minor Equipment	15,360.25	2,224.03	8,495.40	32,500.00	15,000.00	Repair day tank auto level
101-102-5-490-00	Generat Fuel/Chemical Sup	28,066.92	31,087.07	26,972.51	40,000.00	40,000.00	
101-102-5-505-00	Engineering For Capital						
101-102-5-520-00	Buildings & Structures				25,000.00	30,000.00	Energy Efficient Lights
101-102-5-530-00	Equipment			17,804.95	75,000.00		
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	832,531.25	858,947.33	395,273.93	936,000.00	891,000.00	
101-104-5-120-00	Overtime	50,755.96	65,806.98	61,590.60	70,000.00	70,000.00	
101-104-5-130-00	Benefits - Health & Life	38,977.00	67,471.76	33,626.04	82,500.00	76,000.00	
101-104-5-131-00	Benefits - Other	60,653.09					
101-104-5-140-00	Social Security	62,400.54	67,611.08	35,124.67	77,000.00	74,000.00	
101-104-5-150-00	Retirement	90,371.33	101,867.66	52,358.60	116,000.00	111,000.00	
101-104-5-160-00	Unemployment Ins						
101-104-5-170-00	Salary/Car Allowance						
101-104-5-180-00	Spec Proj/Community Serv		2,872.00	5,024.90	20,000.00	20,000.00	
101-104-5-230-00	Engineering / Consulting				20,000.00		
101-104-5-240-00	Training And Travel	15,063.33	45,725.25	15,563.88	31,000.00	30,000.00	Still have 3 apprentices and this year last one is in decatur
101-104-5-260-00	Waste Removal						
101-104-5-310-00	Telephone/Communications	665.94	678.31	374.49	1,000.00	1,000.00	
101-104-5-330-00	Utilities	2,892.53	1,903.39	1,085.95	2,700.00	2,500.00	
101-104-5-340-00	Rentals And Leases	3,757.86	11,846.05	1,200.00	8,000.00	8,000.00	Didn't rent fecon this year.
101-104-5-360-00	Equipment Maint And Repair	22,792.02	40,080.75	22,946.50	40,000.00	40,000.00	
101-104-5-360-10	Vehicle Maint/Repair	5,086.16	13,823.74	6,308.72	10,000.00	10,000.00	
101-104-5-370-00	Transportation Reimburse						
101-104-5-380-00	Building Maintenance	4,407.00	8,111.49	1,580.96	10,000.00	8,000.00	
101-104-5-390-00	Other Contractual Services	11,616.19	15,513.03	10,179.02	20,000.00	38,000.00	Adding \$10K annual drone inspection and \$15K pole testing
101-104-5-390-40	Trees-Distribution			2,000.00			
101-104-5-390-41	Trees-Transmission Lines			660.24	2,500.00	2,500.00	
101-104-5-390-50	Contractual/Technological	5,237.48	2,572.82	1,278.95	3,000.00	4,400.00	
101-104-5-391-00	Technological IT		2,556.00	1,278.95			
101-104-5-420-00	Fuels For Vehicles/Equip	15,638.65	16,899.89	10,368.33	25,000.00	21,000.00	
101-104-5-430-00	Operating Supplies	113,053.47	79,022.01	60,226.27	110,000.00	110,000.00	
101-104-5-430-41	Operating Supplies-Transmi						
101-104-5-440-00	Safety & Uniform Supplies	13,885.10	14,401.31	3,734.65	15,000.00	13,000.00	
101-104-5-450-00	Maint/Repair Supplies	5,705.21	866.51	242.52	4,000.00	2,000.00	
101-104-5-460-00	Vehicle Maint Supplies	1,635.44	1,884.86	2,040.19	2,000.00	5,000.00	
101-104-5-470-00	Minor Equipment	34,264.82	16,612.79	14,196.83	20,000.00	20,000.00	
101-104-5-505-00	Engineering For Capital				140,000.00	129,500.00	Substation servicing and lantlaus server engineering
101-104-5-510-00	Land						
101-104-5-510-10	Right Of Way						
101-104-5-510-20	Easement						
101-104-5-520-00	Buildings & Structures				60,000.00		
101-104-5-530-00	Equipment			144,253.71	315,000.00	75,000.00	
101-104-5-530-60	Meters			67,000.00	250,000.00	285,000.00	
101-104-5-540-00	Lines Roads Etc - New/Repl						
101-104-5-540-03	Lines-Transmission						
101-104-5-540-10	Electric Poles				75,000.00	75,000.00	
101-104-5-540-20	Electric Transformers			48,295.00	50,000.00	75,000.00	
101-104-5-540-30	Electric Cytbe			6,716.27	50,000.00	100,000.00	Bellin Road Tie
101-104-5-550-00	Other Capital Improvements				60,000.00	77,500.00	
101-104-5-560-00	Substations						
101-104-5-595-00	Depreciation Expenses						
101-104-5-630-00	Other Debt Services						
TOTAL EXPENSES		14,429,578.27	15,227,283.24	7,367,001.96	15,460,395.00	15,829,284.00	
REVENUE OVER EXPENSES		198,826.56	(228,914.21)	1,048,711.77	327.00	628.00	
Electric Surplus							
105-000-4-361-10	Interest Income	39,038.33	50,324.07	35,080.96	40,000.00	55,000.00	
105-000-4-371-10	Miscellaneous Revenue						
105-000-4-381-80	From Electric	47,375.20	1,013,746.43	19,560.00	653,000.00	877,500.00	
TOTAL REVENUE		86,413.53	1,064,070.50	54,640.96	693,000.00	932,500.00	
105-105-5-730-15	Transfer To Electric						
105-105-7-30-20	Transfer To FTTP Fund						
TOTAL EXPENSES		-	-	-	-	-	
REVENUE OVER EXPENSES		86,413.53	1,064,070.50	54,640.96	693,000.00	932,500.00	

City of Highland, Illinois
Electric Production
 18/19 thru 22/23

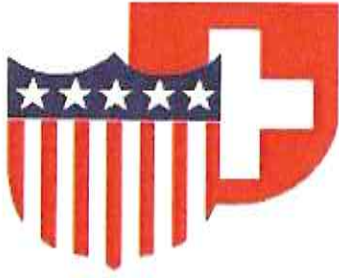
PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/22	22/23
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					
Main Building Roof Replacement		250,000			
Building Lighting Improvements	30,000				
Total Building Account #520	30,000	250,000	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					
Total Other Capital Improvements Account #550	0	0	0	0	0
Total Capital Expenditures Projected	30,000	250,000	0	0	0

City of Highland, Illinois
Electric Distribution
 18/19 thru 22/23

PROJECTS BY BUDGET ITEM

Budget Item	18/19	19/20	20/21	21/21	22/23
Engineering for Capital Account #505					
Engineering support for Tantalus Server installation	4,500				
Northtown Substation Transformer		100,000			
Rehabilitation of Transformer and Load Tap Changer	125,000	125,000			
Total Engineering for Capital Account #505	129,500	225,000	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					
Mini Excavator	50,000				
Bucket Truck	0		160,000		
Misc Control Devices	25,000	25,000	25,000	25,000	25,000
Total Equipment Account #530	75,000	25,000	185,000	25,000	25,000
Meters Account #530-60					
Electric Meters	250,000	240,000	240,000	120,000	120,000
Tantalus Server	35,000				
Total Electric Meters Account #530-60	285,000	240,000	240,000	120,000	120,000
Lines, Roads, Etc Account #540					
138kv Line Clearance Trimming				75,000	75,000
Total Lines, Roads, Etc Account #540	0	0	0	75,000	75,000
Electric Poles Account #540-10					
Electric Poles	75,000	75,000	75,000	75,000	75,000
Total Electric Poles #540-10	75,000	75,000	75,000	75,000	75,000
Electric Transformers Account #540-20					
Electric Transformers	75,000	50,000	50,000	50,000	50,000
Total Electric Transformers Account #540-20	75,000	50,000	50,000	50,000	50,000
Electric Cable Account #540-30					
Bellm Road Cross Tie	50,000				
New Electric Lines	50,000	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					
Power Plant Substation Breaker Replacement		250,000			
Upgrade/Replace SCADA System				350,000	
Northtown Substation Transformer		800,000			
Lighting for Sharpshooters Trail		90,000			
Substation camera upgrade and integration	25,000				
150 LED Streetlights	52,500	35,000	35,000	35,000	35,000
Total Other Capital Improvements Account #550	77,500	1,175,000	35,000	385,000	35,000
Total Capital Expenditures Projected	817,000	1,840,000	635,000	780,000	430,000



City of Highland

Fiber Fund

2018-2019 Budget Goals

Critical Measures

- Revenue dedicated to O&M will not exceed 85%
- Revenue dedicated to Personnel will not exceed 25%
- Revenue dedicated to Personnel shall not be less than 20%

Benchmarks to track for Critical Measures in next budget years:

- Track Profit Per Product
- Track Profit Per Subscriber

Major Initiatives

- Complete build out to premises within City limits.
- Initiate business customer retention and growth program.
- Reduce lag time for new service.
- Initiate social media and marketing program for HCS; create awareness program on impact of connected community.
- Limit unplanned/unbilled overtime costs to less than 20% of the overall personnel costs.
- Enter into contract with at least 1 business for back up services at HCS data center.
- Initiate cord cutting awareness program.

FIBER FUND - 111
OPERATING AND MAINTENANCE ALLOCATED BY DEPARTMENT

	Current Fiscal Year Budget	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenue						
Sales - Voice, Video, Data, STB	\$ 2,200,728	\$ 2,394,218	\$ 2,442,102	\$ 2,490,944	\$ 2,540,763	\$ 2,591,579
Misc Revenues	(17,000)	(37,000)	(37,740)	(38,495)	(39,265)	(40,050)
Total Revenues Projected	\$ 2,183,728	\$ 2,357,218	\$ 2,404,362	\$ 2,452,450	\$ 2,501,498	\$ 2,551,529
Revenue Allocation:						
Operating & Maintenance Allocation 85%	1,856,169	2,003,635	2,043,708	2,084,582	2,126,274	2,168,799
Capital Expenditures Allocation 10%	218,373	235,722	240,436	245,245	250,150	255,153
Cash Reserve & Equip Repl Allocation 5%	109,186	117,861	120,218	122,622	125,075	127,576
Operating & Maintenance:						
Personnel	\$ 320,500	\$ 312,000	\$ 266,100	\$ 271,422	\$ 276,850	\$ 282,387
Professional Svcs	73,300	66,010	67,330	68,677	70,050	71,451
Contractual Svcs	1,482,583	1,535,125	1,565,828	1,597,144	1,629,087	1,661,669
Supplies	28,150	45,200	46,104	47,026	47,967	48,926
Total O&M Projected	\$ 1,904,533	\$ 1,958,335	\$ 1,945,362	\$ 1,984,269	\$ 2,023,954	\$ 2,064,433
Capital Projection	232,000	362,000	200,000	150,000	150,000	150,000
Bond Debt Repayment Transfer Out	1,035,000	1,039,000	1,038,761	1,034,640	1,033,771	1,036,216
Capital Reserve Transfer In from Surplus	0	0	0	0	0	0
Transfer to Reserves / Surplus	0	0	0	0	0	0
Cash Expenditures	2,136,533	2,320,335	2,145,362	2,134,269	2,173,954	2,214,433
Transfers Out	1,035,000	1,039,000	1,038,760.6	1,034,640.00	1,033,771	1,036,216
Total Expenditures & Transfers Projected	\$ 3,171,533	\$ 3,359,335	\$ 3,184,122	\$ 3,168,909	\$ 3,207,725	\$ 3,250,649
Projected Excess (Deficiency) of Revenues over Expenses & Transfers	\$ (987,805)	\$ (1,002,117)	\$ (779,760)	\$ (716,459)	\$ (706,227)	\$ (699,121)
Revenue over/under O&M	\$ 279,195	\$ 398,883	\$ 459,001	\$ 468,181	\$ 477,544	\$ 487,095

FIBER FUND'S CRITICAL MEASURES

Revenue Dedicated to O&M will not exceed 85%						
Actual Revenue Dedicated to O&M	87.2%	83.1%	80.9%	80.9%	80.9%	80.9%
Revenue Dedicated to Personnel will not exceed 25%						
Actual Revenue Dedicated to Personnel	14.7%	13.2%	11.1%	11.1%	11.1%	11.1%
Capitalized Costs Available for Debt Service						
Revenues Available for Debt Service Electric	1,903,327	1,875,128	2,964,378	2,056,658	2,152,061	2,250,676
Revenues Available for Debt Service Fiber	409,693	524,404	578,968	581,990	584,639	586,961
Less Subsidy	(2,313,020)	(2,399,532)	(3,543,346)	(2,838,648)	(2,736,700)	(2,837,637)
Net Revenues Available for Debt Service	2,183,022	2,274,511	3,423,879	2,525,339	2,630,105	2,738,271
FTTP Debt Service Payments	1,165,705.00	1,164,852.50	1,158,802.50	1,150,540.00	1,142,210.00	1,136,622.50
Electric Bond Payments	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Payments	1,165,705.00	1,164,852.50	1,158,802.50	1,150,540.00	1,142,210.00	1,136,622.50
110% Coverage of Fiber Payments without Subsidy	1.87	1.95	2.94	2.18	2.29	2.40
120% Coverage of Fiber Payments with Subsidy	1.98	2.06	3.04	2.28	2.38	2.48
Coverage of Electric and Fiber Bonds Payments without Subsidy	1.87	1.95	2.95	2.19	2.30	2.41

118-000-4-371-10	Miscellaneous Revenue		
118-000-4-371-17	Bond Proceeds		
118-000-4-381-21	From City Prop/Ed/Res Util Fac		
118-000-4-381-42	Transfer from Electric Surplus		
118-000-4-381-55	From FTTP Bond and Interest 119	899,387.50	1,168,150.00
118-000-4-381-56	Transfer From Econ Dev 007		
TOTAL REVENUE		899,387.50	1,168,150.00

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		
118-118-5-605-00	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	510,050.71	496,994.37
118-118-5-620-00	Interest Expense	580,979.00	568,001.67
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		1,091,029.71	1,064,996.04
REVENUE OVER EXPENSES		(181,630.21)	104,153.96

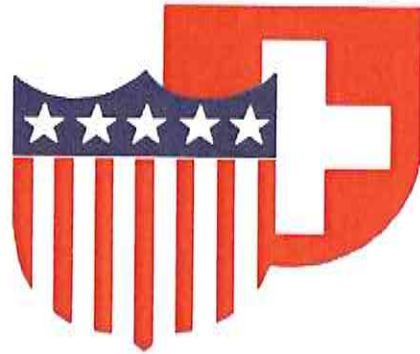
FTTP Bond & Interest Fd 119

Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
119-000-4-361-10	Interest Income	377.11	970.68	1,494.26	1,500.00
119-000-4-371-10	Miscellaneous Revenue	141,163.19	137,530.37	87,237.92	129,998.14
119-000-4-381-80	From Electric Fund				125,021.00
119-000-4-381-51	From FTTP Bond Constr 118	774,896.00	1,035,000.00	517,500.00	1,039,000.00
119-000-4-381-52	From Fiber Operations			1,035,000.00	1,039,000.00
TOTAL REVENUE	916,536.30	1,173,501.05	580,232.16	1,166,498.14	1,165,021.00
119-119-5-390-00	Other Contractual Services				
119-119-5-810-00	Principal Payments			610,000.00	630,000.00
119-119-5-620-00	Interest Payments		277,852.50	555,704.00	534,853.00
119-119-5-630-00	Other Debt Services	250.00	250.00		
119-119-5-730-32	Transfer to FTTP Bond Reserve				
119-119-5-730-51	Transfer to FTTP Bond Const 118	899,387.50	1,169,150.00		
TOTAL EXPENSES	899,637.50	1,169,400.00	277,852.50	1,165,704.00	1,164,853.00
REVENUE OVER EXPENSES	16,898.80	4,101.05	308,379.68	794.14	166.00

FTTP Bond Reserve Fund 120

Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
120-000-4-361-10	Interest Income	13,291.53	14,974.16	7,965.96	13,000.00
120-000-4-381-79	From Fiber Bond Constr				13,000.00
120-000-4-381-80	From FTTP Bond and Interest				
TOTAL REVENUE	13,291.53	14,974.16	7,965.96	13,000.00	13,000.00
120-120-5-730-01	Transfer to Fiber Operations	12,000	14,000	13,000.00	13,000.00
TOTAL EXPENSES	12,000.00	14,000.00	13,000.00	13,000.00	13,000.00
REVENUE OVER EXPENSES	1,291.53	974.16	7,965.96	-	0.00

CITY OF HIGHLAND



MISCELLANEOUS FUNDS

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
706-000-4-361-10	Interest Income	1,422.12	1,126.23	950.97	600.00	1,000.00
706-000-4-371-10	Misc Revenue					
TOTAL REVENUE		245,662.63	252,652.89	237,410.35	322,875.00	345,500.00
706-706-5-350-00	Insurance	320,265.39	283,369.02		305,000.00	340,000.00
TOTAL EXPENSES		320,265.39	283,369.02		305,000.00	340,000.00
REVENUE OVER EXPENSES		(74,602.76)	(30,716.13)	237,410.35	17,875.00	5,500.00

SOLID WASTE FUND

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
713-000-4-344-51	Trash Slickers					
713-000-4-344-52	Kraft Yard Waste Bags					
713-000-4-346-10	Sales / Extra Sales	1,597,158.03	1,616,218.92	819,724.95	1,600,000.00	1,600,000.00
713-000-4-361-10	Interest Income	4,710.71	6,892.67	4,175.82	4,000.00	6,500.00
713-000-4-371-10	Misc Revenue					
713-000-4-371-15	Grants					
713-000-4-371-40	Donations					
713-000-4-371-90	Overpayments					
TOTAL REVENUE		1,601,868.74	1,623,111.59	823,900.77	1,604,000.00	1,606,500.00
713-713-5-210-00	Auditing				1,200.00	1,200.00
713-713-5-220-00	Legal / Attorney Fees	113.23			250.00	250.00
713-713-5-250-00	Admin Exp To General Admin	125,052.00	125,052.00	63,774.00	127,551.00	130,102.00
713-713-5-320-00	Postage			0.92		
713-713-5-350-00	Insurance				500.00	500.00
713-713-5-390-00	Other Contractual Services	1,360,741.73	1,399,206.57	703,256.64	1,450,000.00	1,450,000.00
713-713-5-390-24	Collection Agency Fees					
713-713-5-390-50	Contractual/Technological					
713-713-5-430-00	Operating Supplies		3,805.50			
713-713-5-470-00	Minor Equipment					9,000.00
713-713-5-730-18	Transfer To Street Dept				15,000.00	15,000.00
713-713-5-810-00	Bad Debt	11,185.02	4,950.44	4,812.61	5,000.00	
TOTAL EXPENSES		1,517,091.98	1,533,015.51	771,848.57	1,602,501.00	1,606,052.00
REVENUE OVER EXPENSES		84,776.76	90,096.08	52,052.20	1,489.00	448.00

CEMETERY LAND REPLACEMENT

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
716-000-4-345-20	Sale Of Lots	8,300.00	11,000.00	3,400.00	7,500.00	7,500.00
716-000-4-361-10	Interest Income	300.73	426.52	247.59	300.00	350.00
716-000-4-371-10	Miscellaneous Revenue	1,371.91	1,028.93		1,000.00	1,000.00
716-000-4-381-11	From Gen Fd Reserve 004					
TOTAL REVENUE		9,972.64	12,455.45	3,647.59	8,800.00	8,850.00
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
716-716-5-730-31	Transfer to Rec Fund					
TOTAL EXPENSES		-	-	-	7,500.00	7,500.00
REVENUE OVER EXPENSES		9,972.64	12,455.45	3,647.59	1,300.00	1,350.00

CEMETERY BOARD OF MANAGERS

Account Number	Description	FY 2015-16 Actual	FY 2016-17 Actual	YTD Actual 6 months 10/31/17	FY 2017-18 Budget	FY 2018-19 Budget
717-000-4-347-90	Perpetual Care Revenue	9,800.00	18,300.00	5,700.00	10,000.00	10,000.00
717-000-4-361-10	Interest Income	8,544.17	10,718.33	3,830.10	12,000.00	7,000.00
TOTAL REVENUE		18,344.17	29,018.33	9,530.10	22,000.00	17,000.00
717-717-5-110-00	Regular Salaries					
717-717-5-360-00	Equipment Maint And Repair					
717-717-5-390-00	Other Contractual Services	8,437.00	187.50			
717-717-5-430-00	Operating Supplies					
717-717-5-450-00	Main/Repair Supplies					
717-717-5-470-00	Minor Equipment					
717-717-5-520-00	Buildings & Structures					
717-717-5-550-00	Other Capital Improvements					
717-717-5-730-27	Transfer To Cemetery 009-715	5,529.68	5,468.37	19,808.19	10,000.00	6,000.00
TOTAL EXPENSES		13,966.68	5,655.87	19,808.19	10,000.00	6,000.00
REVENUE OVER EXPENSES		5,377.51	23,362.46	(10,278.09)	12,000.00	11,000.00

Account Number	Description	Actual FY 15-16	Actual FY 16-17	YTD Actual 6 mths 10/31/17	FY 17-18 Budget	FY 18-19 Budget	Comments
Children's Library Account							
604-000-4-361-10	Interest Income	2,181.45	2,274.56	681.11		1,500.00	
604-000-4-371-10	Misc Income						
604-000-4-371-11	Transfer per By-Laws						
TOTAL REVENUE		2,181.45	2,274.56	681.11		1,500.00	
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		20,000.00		10,000.00	10,000.00	
604-604-5-730-56	Transfer to Endowment						
TOTAL EXPENSES			20,000.00		10,000.00	10,000.00	
REVENUE OVER EXPENSES		2,181.45	(17,725.44)	681.11	(10,000.00)	(8,500.00)	
Library Special Projects Account							
605-000-4-347-13	Gifts/Donations						
605-000-4-361-10	Interest Income	214.61	231.02	116.94	250.00	250.00	
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		214.61	231.02	116.94	250.00	250.00	
605-605-5-180-00	Spec Proj/Community Service						
605-605-5-210-00	Auditing						
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						
TOTAL EXPENSES							
REVENUE OVER EXPENSES		214.61	231.02	116.94	250.00	250.00	
TOTAL REVENUE		378,342.83	412,304.17	227,032.46	387,519.00	386,600.00	
TOTAL EXPENSES		434,461.69	437,743.17	184,088.46	393,450.00	402,850.00	
GRAND TOTALS		(56,118.86)	(25,439.00)	42,944.02	(5,931.00)	(6,250.00)	